

GENERAL FUND

PROPOSED BUDGET

Fiscal Year

2019-2020

General Fund

Contents

INTRODUCTION.....	2
OVERVIEW	2
DISCUSSION.....	2
SOURCES.....	3
USES.....	5
<i>Central Services.....</i>	<i>7</i>
<i>Building & Planning Departments.....</i>	<i>9</i>
<i>Fire Department.....</i>	<i>11</i>
<i>Police Department.....</i>	<i>12</i>
<i>Public Works & Environmental.....</i>	<i>14</i>
LINE ITEM DETAIL	17

General Fund

INTRODUCTION

The City of Waukegan funds the majority of City operations from the General Fund. The Fund focuses on the near-term inflows and outflows of spendable resources. The General Fund revenues are mostly tax based, but also include intergovernmental revenues, fees, fines, charges, and miscellaneous income. The General Fund divides expenditures into functional cost centers: Central Services; Building & Planning; Fire; Police; Public Works & Environmental.

OVERVIEW

The FY20 General Fund budget calls for \$71.4 million in revenues, expenses of \$75.0 million, transfers-in of \$112 thousand and no transfers-out. The General Fund is anticipated to have an operating deficit of \$3.5 million after transfers. The only planned transfer-in is from the Rainy Day Fund to the Planning Department cost center in order to pay the Fountain Square Special Assessment due during FY20.

Revenues	\$71,399,000
Expenses	-75,011,000
Surplus / Deficit before transfers	-3,612,000
Transfers In	112,000
Transfers Out	0
Surplus / Deficit after transfers	-3,500,000

DISCUSSION

The revenues for FY20 reflect a \$484 thousand decrease, or 1%; and expenses decrease \$8.5 million, or 10%, as compared to the prior year budget.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Revenues	66,403,073	71,247,155	69,576,312	71,883,000	71,399,000
Expenses	-63,960,950	-72,525,983	-72,888,204	-83,507,000	-75,011,000
Net Transfers	2,468,534	-1,736,237	2,507,921	9,649,800	112,000
Surplus/ Deficit	4,910,657	-3,015,065	-803,971	-1,974,200	-3,500,000

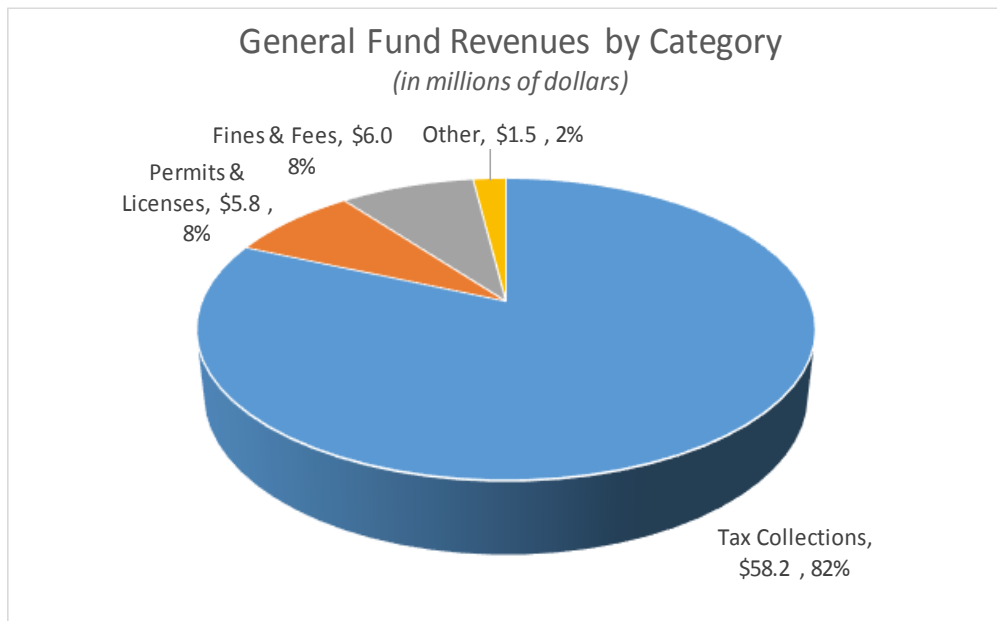
General Fund

SOURCES

General Fund revenues are projected to reach \$71.4 million for FY19. Revenue estimates are based on historical patterns, current fiscal year collections as well as data from the Illinois Municipal League.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Tax Collections	53,391,012	56,381,432	55,894,440	59,053,000	58,161,000
Permits	1,696,279	1,849,232	2,677,506	1,888,000	2,247,000
Licenses	2,966,666	2,994,594	3,259,503	3,143,000	3,536,000
Fees	3,129,047	3,060,247	3,002,372	3,274,000	2,871,000
Franchise Fees	1,039,452	1,110,978	1,155,366	1,100,000	1,100,000
Fines	2,967,104	2,212,990	1,868,586	2,049,000	2,020,000
Intergovernmental	313,763	979,210	315,902	466,000	218,000
Interest Earned	16,175	71,830	157,813	100,000	287,000
Donations	2,609	16,937	39,679	25,000	50,000
Quasi-External	50,000	50,000	50,000	40,000	50,000
Misc / Other	830,966	2,519,705	1,155,145	745,000	859,000
Total	66,403,073	71,247,155	69,576,312	71,883,000	71,399,000

Tax revenues, which account for 82% of General Fund revenues, are projected at \$58.2 million for FY20, a 2% decrease from the prior year.



The sale and use of goods in the State of Illinois is taxed depending on the type of transaction. These taxes include Sales Tax, Home Rule Sales Tax, and Local Use Tax. Due to the loss of significant sales tax producers last year, the budget projections for

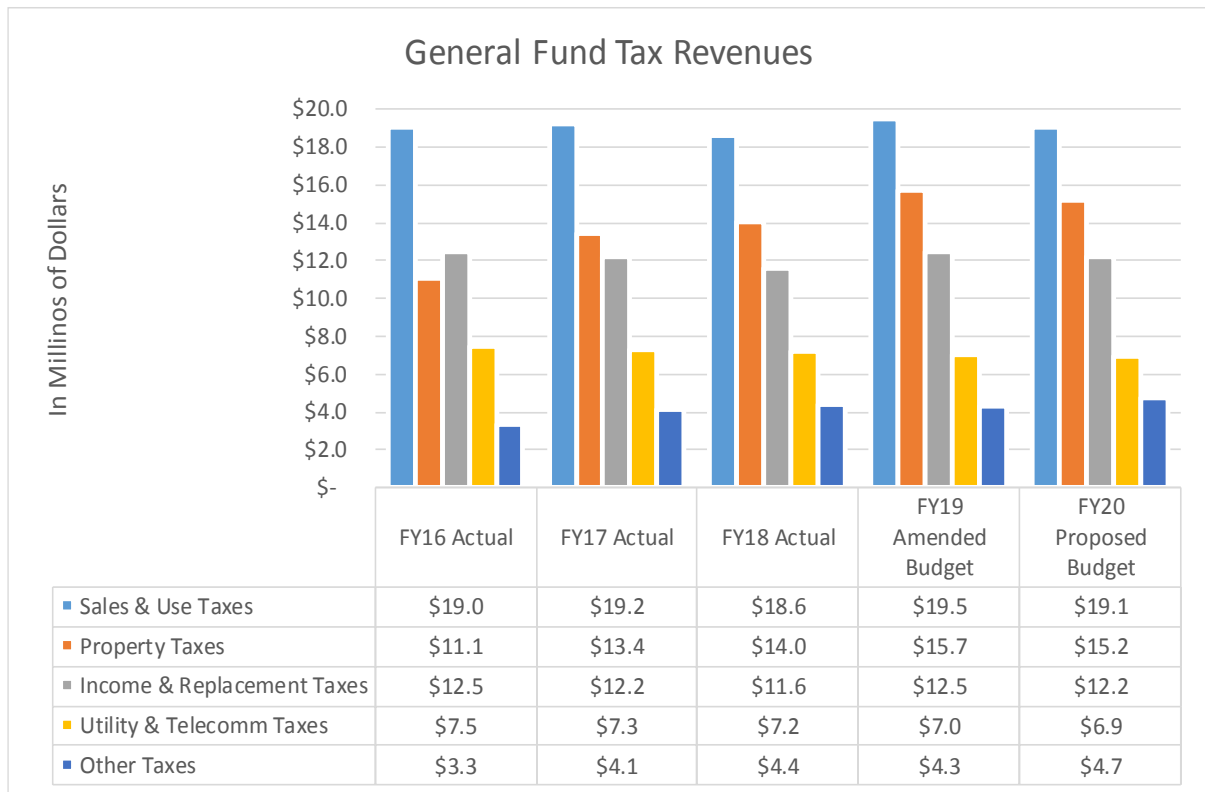
General Fund

these revenues have been lowered from the prior year. These revenues are collected by the State of Illinois and are distributed monthly to the City.

The property tax revenues recorded to the General Fund are 100% dedicated to employer pension fund contributions, and not utilized for any other purpose such as day-to-day operations. The amount of the levy is determined by the City Council.

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 to slightly decrease from the FY19 budget. These estimates are based upon an overall decline in the State of Illinois economy.

General Fund operations also benefit from a variety of other taxes. The Utility Sales Tax, Utility Use Tax, and Telecommunications Tax are expected to remain stagnant, as the Telecommunications Tax in particular is negatively impacted by the move away from traditional communication services. The City also has locally-collected taxes including a Hotel/Motel Tax and Food & Beverage Tax, as well as Gaming Tax. A continued growth is expected in these categories, as increased compliance has improved current fiscal year results.



General Fund

The remaining 18% of General Fund revenues are made up of non-tax resources. Permits and Licenses are expected to increase related to the recent increase in property values, uptick in home improvements and development, and built-in fee increases for liquor and gaming license charges. Franchise Fees and Fines are expected to stay flat compared to the prior year. Intergovernmental funding will decrease as grant revenue, such as the Illinois Housing Development Authority Abandoned Property Program grant, will be reclassified to a Special Revenue Fund in FY20 in order to comply with new State of Illinois requirements on grant auditing and reporting. The remaining categories including Interest, Donations, Quasi-External, Miscellaneous, and Other 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.

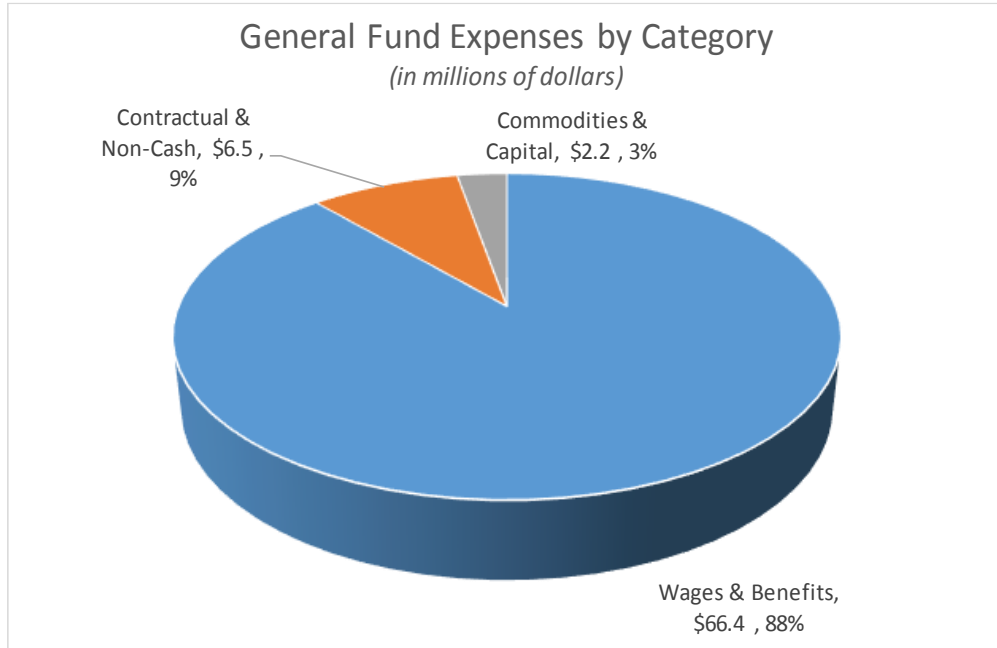
USES

Expenses in the General Fund are proposed for \$75 million in FY20, an \$8.5 million decrease over the prior year. The most notable decrease is in Personnel Benefits, directly attributed to a multi-million dollar police liability settlement payment made in FY19. The reclassification of Information Technology (IT) upgrades and projects from the General Fund to the Internal Service Fund, coupled with the Mayor’s moratorium on the purchase of new vehicles pending a full vehicle assessment, dropped the Capital category down dramatically. The City’s auditors have directed that intra-fund reimbursements from the Enterprise Funds related to administrative overhead charges may not be recognized as a revenue going forward, therefore a large credit to Non-Cash Expense is budgeted, as opposed to as a Revenue in prior years.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	32,435,128	35,261,669	37,101,616	37,016,238	38,866,100
Personnel Benefits	23,564,629	26,160,246	27,925,446	37,475,397	27,523,500
Contractual Serv	4,936,306	5,671,120	5,260,453	5,858,630	7,103,700
Commodities	2,196,666	1,889,789	1,944,192	2,125,712	2,060,700
Capital	822,125	330,266	560,621	1,031,023	96,000
Non-Cash Expense	6,097	3,212,893	95,876	0	-639,000
Total	63,960,951	72,525,983	72,888,204	83,507,000	75,011,000

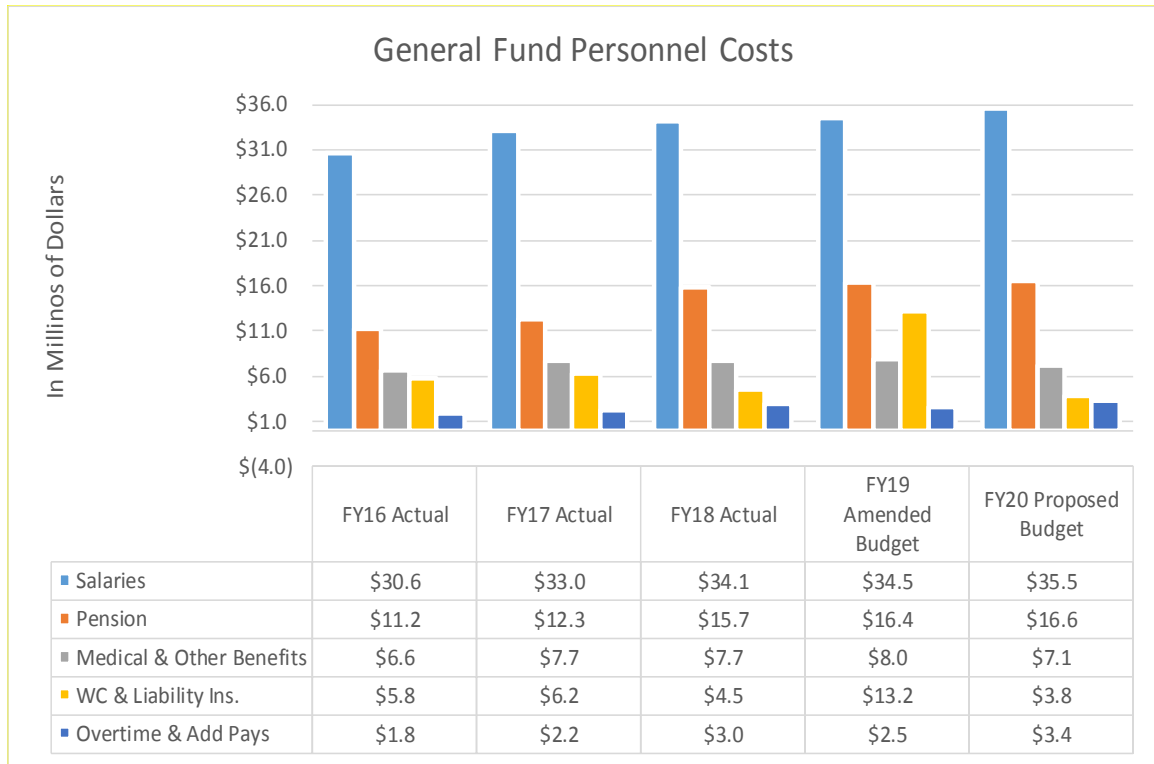
The largest expenses in the General Fund are related to wages and benefits, making up 88% of the General Fund budget for FY20.

General Fund



With eighty-one percent of the City's workforce covered by Collective Bargaining Agreements, those guaranteed wages and benefits drive the budgeted amounts associated with personnel. The FY20 budget calls for \$35.5 million in salaries paid from the General Fund, and \$3.4 million in overtime and other additional pay (i.e. sick time cash outs, uniform allowance, etc.). Furthermore, the City of Waukegan employees are covered by defined-benefit pension plans with contributions dictated by State Statutes that designate amounts to account for in the budgeting process. The pension costs planned for the General Fund FY20 budget are \$16.6 million. Lastly, the City provides health plans (medical, dental, and life insurance) as well as workers compensation / liability insurance for the employees, included in the FY20 budget at \$7.1 million and \$3.8 million respectively. As illustrated on the following page, these combined insurance costs have increased \$10.4 million, or 19% since FY16.

General Fund



All other General Fund categories are expected to decrease from \$9.0 million to a combined total of \$8.6 million for FY20, a drop in excess of 4%, as the City continues its practice of strong budgetary controls on spending, and enhancing its procurement process with recently enacted changes to the Purchasing Code.

The General Fund may also be presented by functional cost centers. In the FY20 proposal, each department, except the Fire Department, will see a decline in funding. Further information on a departmental basis may be found later in this report.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Central Services	4,923,053	7,914,185	4,912,302	5,382,750	4,088,300
Bldg & Planning	2,956,770	2,715,318	2,851,651	4,102,000	3,738,600
Fire Department	19,404,860	20,345,282	21,419,359	21,740,000	23,155,100
Police Department	31,240,481	34,080,319	36,285,795	44,939,000	36,618,600
PW & Envirn	5,435,786	7,470,879	7,419,097	7,343,250	7,410,400
Total	63,960,950	72,525,983	72,888,204	83,507,000	75,011,000

CENTRAL SERVICES

The Central Services budget request for FY20 is \$1.3 million, or 24% lower, than the prior year budget for a total of \$4.1 million. The IT division will be reclassified from a General Fund cost center to an Internal Service Fund cost center for FY20, which is greatly contributing to this decrease, although the Central Services' related IT costs will

General Fund

be charged-back to the Contractual category. Therefore every expense category is down except for Contractual. Please see the *Internal Service Fund* section of this report for further detail. A non-cash expense is reported on the City's income statement to reflect certain accounting adjustments where no cash disbursement takes place, a common example of a non-cash expense is depreciation.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	2,198,372	2,275,993	2,277,036	2,335,931	2,024,200
Personnel Benefits	964,920	1,015,095	1,059,560	1,128,647	976,600
Contractual Serv	1,387,377	1,242,470	1,392,412	1,590,905	1,678,000
Commodities	90,702	68,455	71,339	75,342	48,500
Capital	275,586	99,279	16,079	251,925	0
Non-Cash Expense	6,097	3,212,893	95,876	0	-639,000
Total	4,923,054	7,914,185	4,912,302	5,382,750	4,088,300

HEADCOUNT

Except for the reallocation of 5.00 FTE to the Internal Service Funds, there are no planned headcount changes for Central Services, a total of 32.50 FTE for FY20.

General Fund

<u>General Fund Central Services</u>						
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020 Proposed</u>	<u>Change</u>
Aldermen	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	-
City Treasurer	1.00	1.00	1.00	1.00	1.00	-
Clerical Technician	1.00	-	1.00	1.00	1.00	-
Comm / Utility Manager	2.00	2.00	2.00	1.00	-	(1.00)
Communications Director	1.00	1.00	-	-	-	-
Corporation Counsel	1.00	1.00	-	-	-	-
Deputy City Clerk	1.00	-	1.00	1.00	1.00	-
Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	-
Director of Finance	1.00	1.00	1.00	1.00	1.00	-
Director of Policy & Projects	1.00	1.00	-	-	-	-
Executive Asst to the Mayor	-	-	1.00	1.00	1.00	-
Executive Secretary	2.00	3.00	2.00	1.00	1.00	-
Finance Coordinator	2.00	2.00	3.00	3.00	3.00	-
HR Generalist	1.00	1.00	2.00	2.00	2.00	-
Human Resources Director	1.00	1.00	1.00	1.00	1.00	-
Information Sys Director	1.00	1.00	1.00	1.00	-	(1.00)
Intern	0.50	3.00	0.50	0.50	0.50	-
Lakefront Coordinator	-	-	-	1.00	1.00	-
Marketing & PR Director	-	-	1.00	1.00	1.00	-
Mayor	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor	-	1.00	-			-
Senior Accountant	1.00	1.00	2.00	2.00	2.00	-
Special Projects Manager	-	-	3.00	3.00	3.00	-
Staff Acct / Payroll Supervisor	2.00	2.00	1.00	1.00	1.00	-
Systems Administrator	3.00	3.00	2.00	2.00	-	(2.00)
	34.50	37.00	38.50	37.50	32.50	(5.00)

BUILDING & PLANNING DEPARTMENTS

The Building Department budget request for FY20 is \$211 thousand, or 10% lower than the prior year budget for a total of \$1.9 million. Increases in Personnel Services is offset by reductions in Personnel Benefits as the amounts included for workers compensation and liability insurance coverages have been pared back due to actual claim performance over the past few years. Contractual services are up 15% to a total of \$491 thousand to account for the increased costs of elevator, electrical and HVAC inspections.

Commodities are lower than the prior year as amounts were included in FY19 for new hires to be outfitted with uniforms and equipment. As the department is now fully staffed, the amount set aside was reduced. In the prior year, the Capital category was very high due to anticipated software upgrades and vehicle replacements. However, beginning in FY20, IT will be reflected first in the Internal Service Fund and then charged back to the Contractual category of the department benefitting from the services.

Please see the *Internal Service Fund* section of this report for further information. In

General Fund

addition, the Mayor has placed a moratorium on new vehicle purchases while an assessment of the City's fleet is completed.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	815,037	845,413	851,346	960,000	992,000
Personnel Benefits	285,956	336,493	385,741	474,000	430,100
Contractual Serv	157,259	119,168	166,936	427,652	491,300
Commodities	40,723	36,950	19,868	46,000	23,000
Capital	55	1,766	0	239,348	0
Non-Cash Expense	0	0	0	0	0
Total	1,299,030	1,339,790	1,423,891	2,147,000	1,936,400

The Planning Department FY20 budget request is 8% lower than the FY19 budget for a total of \$1.8 million. Wages and benefits are increased in keeping with the City's anticipated Salary Ordinance, and contractual and commodities costs have been reduced as the Comprehensive Land Use Plan consultant costs were mostly absorbed in FY19, as well as the need for items related to the Plan public meetings. The remaining Contractual costs are mostly attributed to Sales Tax Rebate agreements, and the annual costs associated with Special Assessments and association dues for the City-owned commercial, vacant lot located in Fountain Square.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	303,792	274,588	298,834	347,000	370,000
Personnel Benefits	122,529	119,979	137,222	146,000	143,000
Contractual Serv	1,222,555	979,462	989,592	1,455,000	1,286,700
Commodities	2,653	1,499	2,112	7,000	2,500
Capital	6,211	0	0	0	0
Non-Cash Expense	0	0	0	0	0
Total	1,657,740	1,375,528	1,427,760	1,955,000	1,802,200

HEADCOUNT

There are no planned headcount changes for the Building or Planning cost centers in FY20, remaining at 20.00 FTEs.

General Fund

<u>General Fund Building Department</u>						
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u> <u>Proposed</u>	<u>Change</u>
Bldg Commissioner	1.00	1.00	1.00	1.00	1.00	-
Building Inspector	1.00	1.00	1.00	1.00	1.00	-
Clerical Tech	1.00	2.00	2.00	2.00	2.00	-
Code Enforcement Officer	8.00	7.00	9.00	9.00	9.00	-
Code Enforcement Supervisor	1.00	1.00	1.00	-	-	-
Executive Secretary	-	-	-	1.00	1.00	-
Office Supervisor	-	1.00	1.00	1.00	1.00	-
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	-
	13.00	14.00	16.00	16.00	16.00	-
<u>General Fund Planning Department</u>						
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u> <u>Proposed</u>	<u>Change</u>
Admin Asst	0.50	-	-	1.00	1.00	-
Asst Planner	1.00	-	-	-	-	-
Dir. of Community Dev	1.00	1.00	-	-	-	-
Dir. Of Planning & Econ Dev	-	-	1.00	1.00	1.00	-
Lakefront Coordinator	-	1.00	-	-	-	-
Plat Administrator	1.00	-	-	-	-	-
Principal Planner	-	-	-	1.00	1.00	-
Senior Planner	-	2.00	3.00	1.00	1.00	-
	3.50	4.00	4.00	4.00	4.00	-

FIRE DEPARTMENT

The Fire Department budget request for FY20 is \$1.4 million, or 7% higher, than the prior year budget for a total of \$23.2 million.

Personnel Services is expected to increase 10%, or \$1.1 million, to a total of \$12.8 million for FY20. Of this amount, \$11.7 million is budgeted for salaries and \$1.1 million for overtime and additional pays. The Personnel Benefits category is proposed for a total of \$9.2 million, including \$6.5 million in pension costs, \$2.0 million for medical insurance and other benefits, and \$690 thousand in workers compensation and liability coverages. Compared to FY16, wages have grown 17% — from \$11.0 million to an estimated \$12.8 million — and benefits are up 27%, from \$7.2 million to \$9.2 million. Pension costs, during that time frame, have increased 57% with \$4.1 million expended in the Fire Department cost center during FY16 to a projected \$6.5 million for FY20.

Contractual services have been allocated a higher budget in FY20 mostly attributed to IT costs charged back to the General Fund from the Internal Service Fund being recorded in the Contractual category for FY20. Some of these costs may have been recorded in

General Fund

Commodities and Capital in the past. Please see the *Internal Service Fund* section of this report for further information. Commodities are slightly reduced from the prior year budget to reflect actual results expected in FY19. There are no capital expenses expected from the Fire Department's General Fund cost center in FY20.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	10,956,639	11,238,080	11,585,806	11,641,007	12,768,000
Personnel Benefits	7,249,222	7,455,154	8,795,570	9,052,650	9,204,600
Contractual Serv	507,793	1,110,155	603,428	452,228	803,000
Commodities	575,849	376,853	391,820	455,366	379,500
Capital	115,357	165,040	42,735	138,749	0
Non-Cash Expense	0	0	0	0	0
Total	19,404,860	20,345,282	21,419,359	21,740,000	23,155,100

HEADCOUNT

There are no planned headcount changes for the Fire Department cost center in FY20, remaining at 119.00 FTEs.

<u>General Fund Fire Department</u>						
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020 Proposed</u>	<u>Change</u>
Admin Asst	1.00	1.00	1.00	1.00	1.00	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	-
Fire Battalion Chief/ Marshal	5.00	5.00	5.00	5.00	5.00	-
Fire Captain	3.00	3.00	3.00	3.00	3.00	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	-
Fire Deputy Chief	1.00	1.00	1.00	1.00	1.00	-
Fire Lieutenant	22.00	22.00	22.00	22.00	22.00	-
Fire Prevention Inspector	1.00	1.00	1.00	1.00	1.00	-
Special Projects Analyst	1.00	1.00	1.00	1.00	1.00	-
Firefighter	83.00	83.00	83.00	83.00	83.00	-
Master Mechanic	1.00	1.00	1.00	-	-	-
	120.00	120.00	120.00	119.00	119.00	-

POLICE DEPARTMENT

The Police Department budget request for FY20 is \$8.3 million, or 19% lower, than the prior year budget, for a total of \$36.6 million.

Personnel Services is expected to increase 5%, or \$980 thousand, to a total of \$19.4 million for FY20. Of this amount, \$17.4 million is budgeted for salaries and \$2.0 million for overtime and additional pays. The Personnel Benefits category is proposed for a total of \$15.1 million, including \$9.2 million in pension costs, \$3.2 million for medical insurance and other benefits, and \$2.7 million in workers compensation and liability coverages. In the prior year, a multi-million dollar settlement was paid relative to a

General Fund

police liability law suit which is not expected to be repeated in the upcoming year, that accounts for the 78%, or \$9 million, drop in liability insurance costs. Due to changes in the recent union contract covering police officers, there will be additional costs associated with overtime worked on holidays, and the employer-share of health insurance costs. Compared to FY16, wages have grown 21% — from \$16.1 million to an estimated \$19.4 million — and benefits are up 11%, from \$13.6 million to \$15.1 million. Pension costs, during that time frame, have increased 47%, with actual total of \$6.3 million expended in the Police Department cost center during FY16 to a projected \$9.3 million for FY20.

Contractual services have been allocated a higher budget in FY20, mostly attributed to IT costs charged back to the General Fund from the Internal Service Fund to the appropriate operating fund cost center’s Contractual category in the General Fund for FY20. Some of these costs may have been recorded in Commodities and Capital in the past. Please see the *Internal Service Fund* section of this report for further information. Commodities, such as fuel and utilities, are budgeted 10% higher for a total of \$614 thousand to reflect actual results expected in FY19 with the additional of inflationary increases. Capital expenses are greatly reduced as the Mayor has placed a moratorium on new vehicle purchases while an assessment of the City’s fleet is completed.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	16,060,659	17,475,052	18,768,492	18,418,400	19,398,000
Personnel Benefits	13,577,786	15,042,893	15,588,574	24,802,000	15,107,600
Contractual Serv	935,433	942,441	951,902	965,600	1,489,300
Commodities	483,361	447,588	560,720	556,000	613,700
Capital	183,242	172,345	416,107	197,000	10,000
Non-Cash Expense	0	0	0	0	0
Total	31,240,481	34,080,319	36,285,795	44,939,000	36,618,600

HEADCOUNT

There are no planned headcount changes for the Police Department cost center in FY20, remaining at 195.50 FTEs.

General Fund

General Fund Police Department							
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020 Proposed</u>	<u>Change</u>	
Admin Asst	2.00	2.00	2.00	2.00	2.00	2.00	-
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	-	-	-	-
Clerical Tech	7.00	7.00	7.00	7.50	7.50	7.50	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-
Finance Coordinator	-	-	1.00	1.00	1.00	1.00	-
Interns - Beach Rangers	-	-	2.50	2.50	2.50	2.50	-
Office Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Patrol Officer	102.00	117.00	117.00	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	3.00	3.00	4.00	4.00	4.00	4.00	-
Police Deputy Chief	2.00	2.00	3.00	3.00	3.00	3.00	-
Police Lieutenant	8.00	9.00	8.00	8.00	8.00	8.00	-
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Sergeant	19.00	18.00	17.00	17.00	17.00	17.00	-
Property Evidence Manager	2.00	3.00	2.50	3.00	3.00	3.00	-
Telecomm Manager	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	3.00	3.00	-
Telecommunicator	16.50	13.50	13.00	13.00	13.00	13.00	-
	177.50	193.50	195.00	195.50	195.50	195.50	-

PUBLIC WORKS & ENVIRONMENTAL

The Public Works Department budget request for FY20 is \$52 thousand, or 1% lower than the prior year budget for a total of \$7.1 million.

The continued practice of holding vacancies as long as possible, controlling the costs of overtime, and reduced workers compensation claims, has led to a flat increase in wages and a \$211 thousand reduction in benefits budgeted when compared to the prior year budget. An increase in salaries has been mitigated in a slight reduction in the overtime budgeted. In FY20 budget, \$226 thousand is included for overtime and additional pay with \$3.1 million budgeted for salaries. Compared to FY16, these amounts have grown from \$2 million in salaries and \$108 thousand in overtime, up 58% over that timeframe. Likewise, Personnel Benefits have increased by 22% from FY16 to the proposed FY20 budget. The increase is twofold, first to moving Public Works employees out of the Motor Fuel Tax Special Revenue Fund in FY17, and additionally wages and benefits guaranteed by Collective Bargaining Agreements.

Contractual services have been allocated a higher budget in FY20 as professional services like engineering will be outsourced as the City does not have in-house

General Fund

professional, licensed engineers on staff. Additionally, new in FY20, IT costs charged back to the General Fund from the Internal Service Fund will be recorded in the Contractual category for FY20. Please see the *Internal Service Fund* section of this report for further information. Commodities, such as fuel and chemicals, are only increasing slightly over the prior year budget, 1%, and Capital expenses are greatly reduced as the Mayor has placed a moratorium on new vehicle purchases while an assessment of the City's fleet is completed.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	2,100,629	3,152,543	3,320,102	3,313,900	3,313,900
Personnel Benefits	1,364,216	2,190,632	1,958,779	1,872,100	1,661,600
Contractual Serv	615,491	737,076	724,477	780,995	1,050,400
Commodities	1,003,378	958,444	898,333	986,004	993,500
Capital	241,674	-108,164	85,700	204,001	86,000
Non-Cash Expense	0	0	0	0	0
Total	5,325,388	6,930,531	6,987,391	7,157,000	7,105,400

The Environmental cost center in the General Fund is used to record those expenses associated with Yeoman Creek and other engineering, legal and contractual services required of the City by decree or other regulations. The costs vary from year-to-year based on the mandates set forth by the EPA relative to Yeoman Creek remediation. In addition, FY20 budget includes \$50 thousand set aside for air testing needs as identified by the City Council.

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended Budget	FY20 Proposed Budget
Personnel Services	0	0	0	0	0
Personnel Benefits	0	0	0	0	0
Contractual Serv	110,398	540,348	431,706	186,250	305,000
Commodities	0	0	0	0	0
Capital	0	0	0	0	0
Non-Cash Expense	0	0	0	0	0
Total	110,398	540,348	431,706	186,250	305,000

HEADCOUNT

There are no planned headcount changes for the Public Works cost center in FY20, remaining at 49.00 FTEs.

General Fund

General Fund Public Works						
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020 Proposed</u>	<u>Change</u>
Admin Asst	3.00	3.00	3.00	3.00	3.00	-
City Engineer	1.00	1.00	1.00	-	-	-
Interns - Public Works	-	-	-	-	-	-
GIS Analyst	1.00	-	-	1.00	1.00	-
GIS Technician	1.00	-	-	-	-	-
Laborer	3.00	1.00	4.00	4.00	4.00	-
Maintenance Worker	19.00	14.00	24.00	26.00	26.00	-
Master Mechanic	-	-	-	1.00	1.00	-
Mechanic / Welder	-	7.00	7.00	7.00	7.00	-
Mechanic Supervisor	1.00	1.00	1.00	1.00	1.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	-
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	-
Public Works Supervisor	4.00	4.00	7.00	4.00	4.00	-
	35.00	33.00	49.00	49.00	49.00	-

General Fund

LINE ITEM DETAIL

Proposed Budget FY20

100 30005	Property Tax - Po	-8,335,000
100 30006	Property Tax-Fi	-5,930,000
100 30007	Property Tax-IM	-966,000
100 30075	Sales Tax	-10,000,000
100 30080	Home Rule Retai	-6,500,000
100 30150	Local Use Tax	-2,600,000
100 30151	Utility Use Tax	-1,300,000
100 30200	Utility Tax	-3,500,000
100 30250	Telecommunicati	-2,100,000
100 30300	Income Tax	-8,500,000
100 30400	Replacement Tax	-3,700,000
100 30500	Hotel/Motel Tax	-1,600,000
100 30510	FOOD & BEVERAGE	-1,600,000
100 30550	Road & Bridge T	-500,000
100 30730	Gaming Video Ta	-1,000,000
100 30740	Municipal Auto	-25,000
100 30750	St. of IL Pull	-5,000
Sub 3000	Tax Collection	-58,161,000
100 32000	Permits - Build	-1,500,000
100 32001	Permits - Elect	-200,000
100 32002	Permits - Plumb	-150,000
100 32003	Permits - Heati	-150,000
100 32004	Permits - Occupan	-75,000
100 32005	Permits - Signs	-30,000
100 32006	Permits - Demol	-20,000
100 32008	Permits - City	-2,000
100 32011	Permits - Fire Pr	-20,000
100 32012	Permits - Eleva	-50,000
100 32014	Permits - Roadw	-30,000
100 32015	Permits - Hazardo	-20,000
Sub 3200	Permits	-2,247,000
100 33001	License - Vehicl	-1,400,000
100 33002	License - Liquor	-400,000
100 33003	License - Det	-600,000
100 33004	License - Gaming	-400,000
100 33005	License - Amusem	-20,000
100 33028	License - Tobacc	-36,000
100 33029	License - Vendin	-27,000
100 33031	License - Contra	-70,000
100 33033	License - Pawn S	-15,000
100 33034	License - Rental	-500,000
100 33060	License - Sales	-6,000
100 33064	License - Billia	-2,000
100 33075	License - Public	-5,000
100 33087	License - Day Ca	-30,000
100 33099	License - Flat Fe	-25,000

General Fund

Sub 3300 Licenses	-3,536,000
100 34002 Fees - Plans &	-250,000
100 34006 Fees - Fire Rec	-90,000
100 34008 Fees - Ambulanc	-1,600,000
100 34012 Fees - Vital St	-40,000
100 34015 Fees - False Fi	-25,000
100 34016 Fees - False Bu	-55,000
100 34017 Fees - Burgler	-135,000
100 34018 Fees - Fire Ala	-400,000
100 34019 Fees - Photo Co	-18,000
100 34021 Fees - Elevator	-60,000
100 34029 Fees - Taxi Ins	-2,000
100 34036 Fees - Street O	-13,000
100 34049 Fees - License	-6,000
100 34060 Fees - Finger P	-2,000
100 34065 Fees - Finger P	-2,000
100 34066 Fees - Rental R	-1,000
100 34067 Fees - Job Apps	-7,000
100 34069 Fees - Rental U	-1,000
100 34070 Fees - Employee	-60,000
100 34072 Fees - Applc.fo	-2,000
100 34075 Fees - Condition	-7,000
100 34077 Fees - Walk Thr	-20,000
100 34078 Fees - Vacant Str	-50,000
100 34085 Fees - Rental L	-5,000
100 34088 Fees - Cellular	-20,000
Sub 3400 Fees	-2,871,000
100 34491 Franchise Fees	-140,000
100 34492 Franchise Fees	-800,000
100 34493 Franchise Fees	-160,000
Sub 3440 Franchise Fees	-1,100,000
100 42856 Municipal Prose	-36,000
100 35000 Fines - Lake Co	-400,000
100 35100 Fines - Parking	-600,000
100 35310 Fines - Seizure	-165,000
100 35800 Fines - Code Enf	-65,000
100 35875 Fines - Automat	-750,000
100 35876 Fines - e-Citati	-4,000
Sub 3500 Fines	-2,020,000
Acc 803 Revenues	-69,935,000
100 43400 Pace Shelter Ad	-20,000
100 43410 State Route Hwy	-80,000
100 44225 Unit School Dis	-63,000
100 44230 Waukegan Housin	-55,000
Sub 4400 Intergovernmental Revenue	-218,000
100 46100 Interest Earned	-287,000
Sub 4600 Interest Earned	-287,000
100 46540 Donations - Gen	-50,000
Sub 4650 Donations	-50,000

General Fund

100 47245	CDBG - Code Enf	-50,000
Sub 4700	Quasi-external Transactions	-50,000
100 46390	Rental Income -	-16,000
100 57000	Charges - Late Pa	-16,000
100 48050	Sale of Recycla	-30,000
100 48100	Sale of Gas & O	-140,000
100 48129	Reimbursement -	-30,000
100 48170	Sale of Labor &	-3,000
100 48190	Sale of Miscell	-6,000
100 48240	Special Police	-430,000
100 48410	Reimbursement -	-33,000
100 48530	Liens - Release	-6,000
100 48620	Wkgn Housing Au	-73,000
100 48650	Special Events	-3,000
100 48653	Special Events-	-11,000
100 48673	Beach Parking	-62,000
Sub 4800	Miscellaneous Revenue	-859,000
Acc 804	Revenues	-1,464,000
100 63714	Transfers From	-112,000
Sub 6300	Transfers - In	-112,000
100 104021110	Clerical Techni	54,000
100 200121110	Clerical Techni	99,000
100 608121110	Clerical Techni	79,000
100 608521110	Clerical Techni	254,000
100 608721110	Clerical Techni	54,000
100 607021140	Communications	713,000
100 607021142	Communications	198,000
100 200121150	Inspector	522,000
100 910621200	Laborer	52,000
100 912721200	Laborer	131,000
100 910621211	Maintenance Wor	1,585,000
100 910521212	Maintenance Wor	384,000
100 608521230	Auxiliary I	153,000
100 608621230	Auxiliary I	100,000
100 301921250	Fire Fighters	7,713,000
100 607521270	Police Patrolme	8,374,000
100 608021270	Police Patrolme	608,000
100 608121270	Police Patrolme	102,000
100 608721270	Police Patrolme	1,903,000
100 104021368	Part Time Emplo	12,500
100 608021368	Part Time Emplo	62,500
100 103621399	Earned Sick Lea	1,000
100 200121399	Earned Sick Lea	10,000
100 301921399	Earned Sick Lea	158,000
100 302021399	Earned Sick Lea	21,500
100 302621399	Earned Sick Lea	3,000
100 607021399	Earned Sick Lea	13,500
100 607521399	Earned Sick Lea	171,000
100 607721399	Earned Sick Lea	35,000

General Fund

100 608021399	Earned Sick Lea	33,000
100 608521399	Earned Sick Lea	2,000
100 608621399	Earned Sick Lea	1,100
100 608721399	Earned Sick Lea	30,000
100 806921399	Earned Sick Lea	10,000
100 910121399	Earned Sick Lea	1,100
100 910521399	Earned Sick Lea	7,000
100 910621399	Earned Sick Lea	20,000
100 104021400	Overtime	2,000
100 200121400	Overtime	2,500
100 302621400	Overtime	500
100 607721400	Overtime	3,900
100 608021400	Overtime	1,000
100 608121400	Overtime	500
100 608521400	Overtime	3,000
100 608621400	Overtime	4,400
100 910121400	Overtime	5,000
100 910521400	Overtime	10,000
100 910621400	Overtime	63,000
100 912721400	Overtime	5,000
100 608521401	Double-Time	1,000
100 608621401	Double-Time	2,200
100 910521401	Double-Time	6,000
100 910621401	Double-Time	57,000
100 912721401	Double-Time	5,800
100 607021403	Female Search/D	500
100 200121404	On-Call Pay	2,500
100 608621404	On-Call Pay	3,000
100 910521404	On-Call Pay	2,000
100 910621404	On-Call Pay	40,000
100 912721404	On-Call Pay	500
100 301921405	Overtime-Unifor	750,000
100 302621405	Overtime-Unifor	2,000
100 607521405	Overtime-Unifor	260,000
100 607721405	Overtime-Unifor	45,000
100 608021405	Overtime-Unifor	28,000
100 608121405	Overtime-Unifor	6,000
100 608721405	Overtime-Unifor	222,000
100 607521407	Training Overti	50,000
100 607721407	Training Overti	1,000
100 608021407	Training Overti	1,600
100 608121407	Training Overti	1,000
100 608721407	Training Overti	17,000
100 301921409	Holiday Overtim	72,000
100 607521409	Holiday Overtim	42,000
100 608021409	Holiday Overtim	2,000
100 608721409	Holiday Overtim	3,300
100 607521410	Court Time - Po	110,000
100 608021410	Court Time - Po	2,000

General Fund

100 608721410	Court Time - Po	14,500
100 607521411	Hire Back Overt	300,000
100 607721411	Hire Back Overt	6,000
100 608021411	Hire Back Overt	28,000
100 608121411	Hire Back Overt	5,800
100 608721411	Hire Back Overt	122,000
100 301921412	Special Events-	12,000
100 607521412	Special Events-	230,000
100 607721412	Special Events-	83,000
100 608021412	Special Events-	59,500
100 608121412	Special Events-	5,000
100 608721412	Special Events-	49,200
100 910521413	Tool Allowance	3,500
100 301921414	Instructors Pay	65,000
100 302621414	Instructors Pay	500
100 607521415	Uniform Allowan	20,000
100 302721709	Civil Service C	2,500
100 607921709	Civil Service C	2,500
100 200121721	Office Supervis	59,000
100 608521721	Office Supervis	61,000
100 104021725	Executive Secre	52,000
100 200121725	Executive Secre	52,000
100 302021725	Executive Secre	54,000
100 607721725	Executive Secre	74,000
100 608621726	Animal Control	67,000
100 103621730	Staff Accountan	69,000
100 607021731	Telecommunicati	215,000
100 104021732	Deputy City Cle	64,000
100 105121736	Benefits Coordi	122,000
100 106021737	Lakefront Coord	60,000
100 302621739	Fire Prevention	82,000
100 200121740	Plumbing Inspec	68,000
100 200121743	Building Inspec	69,000
100 910621749	Public Works Su	246,000
100 912721749	Public Works Su	78,000
100 607521750	Police Sergeant	1,108,000
100 608021750	Police Sergeant	108,000
100 608121750	Police Sergeant	113,000
100 608721750	Police Sergeant	559,000
100 910521752	Mechanic Superv	147,000
100 105121753	Director of Hum	119,000
100 301921755	Fire Lieutenant	2,300,000
100 302621755	Fire Lieutenant	104,000
100 607521756	Police Lieutena	581,000
100 607721756	Police Lieutena	117,000
100 608021756	Police Lieutena	117,000
100 608721756	Police Lieutena	117,000
100 301921758	Fire Captain	352,000
100 607721759	Police Commande	251,000

General Fund

100 608721759	Police Commande	250,000
100 302021762	Deputy Fire Chi	138,000
100 607721763	Deputy Police C	424,000
100 806921764	Senior Planner	87,000
100 302021767	Fire Chief	155,000
100 607721768	Police Chief	161,000
100 910621769	Director of Pub	114,000
100 103621770	Director of Fin	160,000
100 910621771	Superintendent-	100,000
100 103621776	Senior Accounta	142,000
100 103021780	Mayor	119,000
100 104021781	City Clerk	81,000
100 104521782	City Treasurer	22,000
100 103121783	Aldermen (9)	198,000
100 200121786	Building Commis	108,000
100 301921793	Battalion/Burea	374,000
100 302021793	Battalion/Burea	125,000
100 302621793	Battalion/Burea	126,000
100 607721796	Administrative	60,000
100 608121796	Administrative	66,000
100 806921796	Administrative	66,000
100 910121796	Administrative	66,000
100 910621796	Administrative	125,000
100 302621797	Administrative	66,000
100 806921801	Economic Develo	96,000
100 104521810	Assistant Direc	100,000
100 106021812	Marketing & Pub	108,000
100 806921813	Dir. of Bldg, P	111,000
100 910121818	GIS Analyst	60,000
100 103021819	Elected Officia	18,000
100 103121819	Elected Officia	36,900
100 104021819	Elected Officia	4,800
100 104521819	Elected Officia	3,000
100 608521822	Police Records	82,000
100 607721823	Technician	193,000
100 106021836	Scoop Overtime	25,000
100 103021841	Special Project	207,000
100 302021841	Special Project	92,000
100 103021842	Executive Assis	71,000
100 103621862	Finance Coordin	173,000
100 607721862	Finance Coordin	52,000
Sub 2100 Personnel Services		38,866,100
100 103022456	Hospitalization	70,000
100 103122456	Hospitalization	126,000
100 103622456	Hospitalization	98,000
100 104022456	Hospitalization	56,000
100 104522456	Hospitalization	28,000
100 105122456	Hospitalization	42,000
100 106022456	Hospitalization	28,000

General Fund

100 200122456	Hospitalization	184,000
100 301922456	Hospitalization	1,540,000
100 302022456	Hospitalization	70,000
100 302222456	Hospitalization	14,000
100 302622456	Hospitalization	56,000
100 607022456	Hospitalization	242,000
100 607522456	Hospitalization	1,442,000
100 607722456	Hospitalization	166,000
100 608022456	Hospitalization	102,000
100 608122456	Hospitalization	51,000
100 608522456	Hospitalization	128,000
100 608622456	Hospitalization	38,000
100 608722456	Hospitalization	357,000
100 806922456	Hospitalization	56,000
100 910122456	Hospitalization	28,000
100 910522456	Hospitalization	112,000
100 910622456	Hospitalization	476,000
100 912722456	Hospitalization	56,000
100 103522457	Workmen's Compe	56,300
100 200122457	Workmen's Compe	24,000
100 301922457	Workmen's Compe	460,000
100 607722457	Workmen's Compe	1,350,000
100 806922457	Workmen's Compe	6,000
100 910622457	Workmen's Compe	254,400
100 103522458	Liability Insur	30,000
100 200122458	Liability Insur	12,800
100 301922458	Liability Insur	230,000
100 607722458	Liability Insur	1,350,000
100 806922458	Liability Insur	3,200
100 910622458	Liability Insur	38,400
100 103022461	Employer Portio	25,900
100 103122461	Employer Portio	14,700
100 103622461	Employer Portio	34,800
100 104022461	Employer Portio	16,900
100 104522461	Employer Portio	7,800
100 105122461	Employer Portio	15,100
100 106022461	Employer Portio	12,100
100 200122461	Employer Portio	62,200
100 302022461	Employer Portio	9,100
100 302222461	Employer Portio	4,100
100 302622461	Employer Portio	9,300
100 302722461	Employer Portio	200
100 607022461	Employer Portio	71,300
100 607722461	Employer Portio	23,700
100 607922461	Employer Portio	200
100 608022461	Employer Portio	3,900
100 608122461	Employer Portio	15,500
100 608522461	Employer Portio	34,800
100 608622461	Employer Portio	11,100

General Fund

100 608722461	Employer Portio	3,400
100 806922461	Employer Portio	23,100
100 910122461	Employer Portio	8,300
100 910522461	Employer Portio	35,000
100 910622461	Employer Portio	150,100
100 912722461	Employer Portio	13,800
100 103022462	Employer Portio	6,000
100 103122462	Employer Portio	3,400
100 103622462	Employer Portio	8,100
100 104022462	Employer Portio	3,900
100 104522462	Employer Portio	1,800
100 105122462	Employer Portio	3,500
100 106022462	Employer Portio	2,800
100 200122462	Employer Portio	14,400
100 301922462	Employer Portio	167,200
100 302022462	Employer Portio	8,500
100 302222462	Employer Portio	1,000
100 302622462	Employer Portio	5,600
100 607022462	Employer Portio	16,500
100 607522462	Employer Portio	163,100
100 607722462	Employer Portio	21,800
100 608022462	Employer Portio	15,200
100 608122462	Employer Portio	5,500
100 608522462	Employer Portio	8,100
100 608622462	Employer Portio	2,600
100 608722462	Employer Portio	48,400
100 806922462	Employer Portio	5,400
100 910122462	Employer Portio	1,900
100 910522462	Employer Portio	8,100
100 910622462	Employer Portio	34,800
100 912722462	Employer Portio	3,200
100 103022467	Life Insurance	1,400
100 103122467	Life Insurance	800
100 103622467	Life Insurance	1,800
100 104022467	Life Insurance	900
100 104522467	Life Insurance	400
100 105122467	Life Insurance	800
100 106022467	Life Insurance	600
100 200122467	Life Insurance	3,300
100 301922467	Life Insurance	38,000
100 302022467	Life Insurance	1,900
100 302222467	Life Insurance	200
100 302622467	Life Insurance	1,300
100 607022467	Life Insurance	3,800
100 607522467	Life Insurance	37,100
100 607722467	Life Insurance	5,000
100 608022467	Life Insurance	3,300
100 608122467	Life Insurance	1,200
100 608522467	Life Insurance	1,800

General Fund

100 608622467	Life Insurance	600
100 608722467	Life Insurance	11,000
100 806922467	Life Insurance	1,200
100 910122467	Life Insurance	400
100 910522467	Life Insurance	1,800
100 910622467	Life Insurance	7,900
100 912722467	Life Insurance	700
100 302022470	PSEBA - Health Pr	111,400
100 607722470	PSEBA - Health Pr	205,500
100 103022474	Liquor Stipend	10,000
100 104022474	Liquor Stipend	4,000
100 103022610	Employer IMRF	54,000
100 103122610	Employer IMRF	30,500
100 103622610	Employer IMRF	72,500
100 104022610	Employer IMRF	35,100
100 104522610	Employer IMRF	16,300
100 105122610	Employer IMRF	31,300
100 106022610	Employer IMRF	25,100
100 200122610	Employer IMRF	129,400
100 302022610	Employer IMRF	19,000
100 302222610	Employer IMRF	8,600
100 302622610	Employer IMRF	19,200
100 607022610	Employer IMRF	148,200
100 607722610	Employer IMRF	49,300
100 608122610	Employer IMRF	32,300
100 608522610	Employer IMRF	72,300
100 608622610	Employer IMRF	23,100
100 608722610	Employer IMRF	7,000
100 806922610	Employer IMRF	48,100
100 910122610	Employer IMRF	17,200
100 910522610	Employer IMRF	72,700
100 910622610	Employer IMRF	312,300
100 912722610	Employer IMRF	28,600
100 399922998	Pension Costs - F	6,430,000
100 699922999	Pension Costs - P	8,835,000
Sub 2200	Personnel Benefits	27,523,500
100 103624407	Bank Service Ch	41,000
100 200124408	Home Board-Up &	50,000
100 302024409	Radio Equipment	3,000
100 302024410	Building & Grou	70,000
100 607724410	Building & Grou	21,000
100 608624410	Building & Grou	1,000
100 910624410	Building & Grou	190,000
100 302024411	Vehicle Mainten	80,000
100 607724411	Vehicle Mainten	214,000
100 103024412	Equipment Maint	3,600
100 200124412	Equipment Maint	15,000
100 302024412	Equipment Maint	70,000
100 607024412	Equipment Maint	82,000

General Fund

100 607524412	Equipment Maint	2,500
100 607724412	Equipment Maint	15,000
100 608124412	Equipment Maint	1,200
100 608524412	Equipment Maint	3,000
100 608624412	Equipment Maint	800
100 608724412	Equipment Maint	4,200
100 910124412	Equipment Maint	1,200
100 910624412	Equipment Maint	7,000
100 103024423	Telephone	8,000
100 103624423	Telephone	1,600
100 104024423	Telephone	1,000
100 104524423	Telephone	1,500
100 105124423	Telephone	1,400
100 106024423	Telephone	2,500
100 200124423	Telephone	12,000
100 302024423	Telephone	38,000
100 607024423	Telephone	135,000
100 607724423	Telephone	58,000
100 910124423	Telephone	2,000
100 910624423	Telephone	12,000
100 912724423	Telephone	2,500
100 806824424	Real Estate Tax	10,000
100 910624425	Mosquito Abatem	65,600
100 302024426	Utilities	6,000
100 607724426	Utilities	1,300
100 608624426	Utilities	12,500
100 910624426	Utilities	15,000
100 103024428	Rental/Lease Pu	1,000
100 103624428	Rental/Lease Pu	6,000
100 104024428	Rental/Lease Pu	2,000
100 105124428	Rental/Lease Pu	3,400
100 106024428	Rental/Lease Pu	50,000
100 200124428	Rental/Lease Pu	25,000
100 302024428	Rental/Lease Pu	9,000
100 607024428	Rental/Lease Pu	11,000
100 608524428	Rental/Lease Pu	1,000
100 103024429	Conference & Tr	15,000
100 103624429	Conference & Tr	5,000
100 104024429	Conference & Tr	1,500
100 105124429	Conference & Tr	3,500
100 106024429	Conference & Tr	2,000
100 302024429	Conference & Tr	1,000
100 607724429	Conference & Tr	2,000
100 608724429	Conference & Tr	2,000
100 806824429	Conference & Tr	4,000
100 910124429	Conference & Tr	500
100 302024430	Tuition Reimbur	12,000
100 103624431	Training & Scho	2,000
100 104024431	Training & Scho	1,000

General Fund

100 200124431	Training & Scho	5,000
100 301924431	Training & Scho	1,000
100 302024431	Training & Scho	15,000
100 607524431	Training & Scho	3,000
100 607724431	Training & Scho	40,000
100 608724431	Training & Scho	1,100
100 103024432	Postage	300
100 103624432	Postage	6,000
100 104024432	Postage	40,000
100 104524432	Postage	100
100 105124432	Postage	500
100 106024432	Postage	2,000
100 200124432	Postage	5,000
100 302024432	Postage	2,000
100 607724432	Postage	3,000
100 608124432	Postage	21,500
100 806824432	Postage	100
100 806924432	Postage	6,000
100 910124432	Postage	400
100 910624432	Postage	100
100 106024433	Advertising	60,000
100 302024433	Advertising	5,000
100 806924433	Advertising	2,500
100 103024434	Printing	300
100 103624434	Printing	500
100 104024434	Printing	2,000
100 106024434	Printing	20,000
100 200124434	Printing	6,000
100 302024434	Printing	2,000
100 607524434	Printing	1,000
100 607724434	Printing	2,000
100 608124434	Printing	25,000
100 608524434	Printing	1,000
100 806924434	Printing	500
100 712924435	Engineering Ser	50,000
100 910124435	Engineering Ser	217,000
100 103024436	Consultant Serv	1,000
100 200124436	Consultant Serv	20,000
100 302024436	Consultant Serv	2,000
100 607724436	Consultant Serv	2,700
100 608524436	Consultant Serv	140,000
100 806824436	Consultant Serv	5,000
100 806924436	Consultant Serv	100
100 910624436	Consultant Serv	600
100 102924437	Legal Services	478,000
100 105124437	Legal Services	1,000
100 200124437	Legal Services	25,000
100 302724437	Legal Services	100
100 607724437	Legal Services	8,000

General Fund

100 712924437	Legal Services	5,000
100 806824437	Legal Services	15,000
100 806924437	Legal Services	1,000
100 910124437	Legal Services	9,800
100 103024438	Other Professio	1,100
100 103124438	Other Professio	159,000
100 103624438	Other Professio	26,000
100 104024438	Other Professio	5,000
100 105124438	Other Professio	10,000
100 106024438	Other Professio	100,000
100 200124438	Other Professio	100,000
100 302024438	Other Professio	10,000
100 302724438	Other Professio	100
100 607524438	Other Professio	3,800
100 607724438	Other Professio	25,000
100 607924438	Other Professio	5,000
100 608524438	Other Professio	12,000
100 608624438	Other Professio	100
100 608724438	Other Professio	14,000
100 806824438	Other Professio	97,000
100 806924438	Other Professio	2,500
100 910124438	Other Professio	2,000
100 910524438	Other Professio	4,000
100 910624438	Other Professio	15,000
100 911024438	Other Professio	18,000
100 912724438	Other Professio	28,000
100 302024439	Laundry Service	9,000
100 608524439	Laundry Service	3,200
100 910624439	Laundry Service	17,000
100 806924442	Photocopy	1,000
100 103024443	Membership Dues	10,000
100 103624443	Membership Dues	1,000
100 104024443	Membership Dues	2,000
100 104524443	Membership Dues	1,400
100 105124443	Membership Dues	1,300
100 106024443	Membership Dues	35,000
100 200124443	Membership Dues	1,000
100 302024443	Membership Dues	25,000
100 607724443	Membership Dues	8,000
100 806824443	Membership Dues	6,000
100 806924443	Membership Dues	5,000
100 910624443	Membership Dues	1,800
100 302024454	Labor Relations	20,000
100 607724454	Labor Relations	25,000
100 910624454	Labor Relations	100
100 608024458	Neighborhood Im	200
100 608624472	Veterinary Fees	8,500
100 106024474	Community Pride	30,000
100 106724476	Municipal Audit	73,000

General Fund

100 106724477	Actuarial Servi	21,000
100 103024481	Contributions E	4,000
100 608124482	Drivers License	2,000
100 806824488	Sales Tax Rebat	890,000
100 607524489	Grant Expenditu	1,000
100 302024490	Risk Premiums	69,700
100 607524490	Risk Premiums	74,100
100 910624490	Risk Premiums	53,000
100 105124491	Employee Physic	100
100 200124491	Employee Physic	300
100 302024491	Employee Physic	15,000
100 607024491	Employee Physic	2,000
100 607724491	Employee Physic	15,000
100 608024491	Employee Physic	600
100 910124491	Employee Physic	100
100 910524491	Employee Physic	600
100 910624491	Employee Physic	1,000
100 912724491	Employee Physic	100
100 806824497	Harbor Dredging	25,000
100 806824504	Special Assessm	112,000
100 103024581	WKGK Chamber of	5,000
100 806824589	Development Adv	100,000
100 712924627	Containment Cel	50,000
100 712924636	Yeoman Creek	200,000
100 103024639	Community Resou	25,000
100 106024671	Scoop Professio	45,000
100 607524697	Canine Unit - P	26,000
100 607724698	Donor Sponsored	18,000
100 103524801	IT Serv Softwar	216,400
100 200124801	IT Serv Softwar	180,000
100 302024801	IT Serv Softwar	105,400
100 607724801	IT Serv Softwar	25,000
100 806924801	IT Serv Softwar	1,000
100 910624801	IT Serv Softwar	147,000
100 103524802	IT Serv Hardwar	27,000
100 200124802	IT Serv Hardwar	14,000
100 302024802	IT Serv Hardwar	62,700
100 607724802	IT Serv Hardwar	95,000
100 806924802	IT Serv Hardwar	1,000
100 910624802	IT Serv Hardwar	170,000
100 103524803	IT Serv Utiliti	65,000
100 200124803	IT Serv Utiliti	33,000
100 302024803	IT Serv Utiliti	170,000
100 607724803	IT Serv Utiliti	285,000
100 806924803	IT Serv Utiliti	2,000
100 910624803	IT Serv Utiliti	69,000
100 608024958	Beach Expense	25,000
100 104024959	FOIA Expenses	50,000
Sub 2400	Contractual Services	7,103,700

General Fund

100 103025465	Office Supplies	2,000
100 103625465	Office Supplies	4,000
100 104025465	Office Supplies	2,000
100 104525465	Office Supplies	1,200
100 105125465	Office Supplies	2,000
100 106025465	Office Supplies	5,000
100 200125465	Office Supplies	5,000
100 302025465	Office Supplies	4,000
100 607025465	Office Supplies	800
100 607525465	Office Supplies	1,000
100 607725465	Office Supplies	3,000
100 608125465	Office Supplies	300
100 608525465	Office Supplies	5,000
100 608725465	Office Supplies	1,300
100 806925465	Office Supplies	500
100 103025466	Gasoline & Oil	1,000
100 104025466	Gasoline & Oil	1,000
100 200125466	Gasoline & Oil	12,000
100 302025466	Gasoline & Oil	85,000
100 607525466	Gasoline & Oil	210,000
100 608625466	Gasoline & Oil	3,000
100 608725466	Gasoline & Oil	45,000
100 910525466	Gasoline & Oil	220,000
100 302025467	Maintenance Sup	20,000
100 608625467	Maintenance Sup	1,000
100 103025468	Operating Suppl	1,000
100 104025468	Operating Suppl	9,000
100 105125468	Operating Suppl	2,600
100 106025468	Operating Suppl	5,000
100 302025468	Operating Suppl	40,000
100 607025468	Operating Suppl	1,600
100 607525468	Operating Suppl	27,000
100 607725468	Operating Suppl	15,000
100 608125468	Operating Suppl	700
100 608525468	Operating Suppl	2,600
100 608625468	Operating Suppl	9,000
100 608725468	Operating Suppl	4,000
100 806925468	Operating Suppl	2,000
100 910125468	Operating Suppl	3,000
100 910525468	Operating Suppl	18,000
100 910625468	Operating Suppl	9,000
100 911025468	Operating Suppl	268,500
100 912725468	Operating Suppl	28,000
100 200125469	Uniforms	6,000
100 301925469	Uniforms	125,000
100 302025469	Uniforms	40,000
100 302625469	Uniforms	500
100 607525469	Uniforms	113,000
100 607725469	Uniforms	25,000

General Fund

100 608025469	Uniforms	10,600
100 608125469	Uniforms	300
100 608525469	Uniforms	400
100 608625469	Uniforms	1,100
100 608725469	Uniforms	35,000
100 104525471	Publications	1,200
100 302025471	Publications	5,000
100 607725471	Publications	2,500
100 302025472	Medical Supplie	60,000
100 608525473	Nutritional Pro	11,500
100 910525474	Fleet Maint: Ve	445,000
100 607725475	Fleet Maint: Equ	3,000
100 910625476	Maint. Supplies	2,000
100 607725478	Computer Suppli	16,000
100 103625480	Miscellaneous E	600
100 106025480	Miscellaneous E	8,400
100 607725482	Firearms & Ammu	65,000
100 103625484	Credit Card Fee	2,500
Sub 2500	Commodities	2,060,700
100 607526492	Improvements	10,000
100 912726492	Improvements	8,000
100 911026494	Equipment	53,000
100 912726494	Equipment	25,000
Sub 2600	Capital Outlay	96,000
100 103628419	Enterprise Fund	-639,000
Sub 2800	Non-Cash Expense	-639,000
Acc 902	Expenditures	75,011,000
Fnd 100	GENERAL FUND	3,500,000