CITY OF WAUKEGAN, IL
PROPOSED APPROPRIATIONS
FOR THE FISCAL YEAR BEGINNING
MAY 1, 2021 and ENDING APRIL 30, 2022

WITH

PROPOSED ANNUAL OPERATING AND CAPITAL BUDGETS

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 100	**GENERAL FUND**	
Sub 2100	Personnel Services	2,519,300
Sub 2200	Personnel Benefits	1,083,020
Sub 2400	Contractual Services	1,533,000
Sub 2500	Commodities	41,000
Sub 2600	Capital Outlay	
Sub 2800	Non-Cash Expense	
Dpt 0100	CENTRAL SERVICES	**5,176,320**
Sub 2100	Personnel Services	1,082,000
Sub 2200	Personnel Benefits	462,800
Sub 2400	Contractual Services	635,000
Sub 2500	Commodities	14,000
Sub 2600	Capital Outlay	-
Dpt 0200	BUILDING DEPARTMENT	**2,193,800**
Sub 2100	Personnel Services	12,971,000
Sub 2200	Personnel Benefits	10,700,900
Sub 2400	Contractual Services	1,229,900
Sub 2500	Commodities	405,000
Dpt 0300	FIRE DEPARTMENT	**25,306,800**
Sub 2100	Personnel Services	19,737,000
Sub 2200	Personnel Benefits	15,601,300
Sub 2400	Contractual Services	2,115,000
Sub 2500	Commodities	539,000
Sub 2600	Capital Outlay	
Dpt 0600	POLICE DEPARTMENT	**37,992,300**
Sub 2400	Contractual Services	295,000
Dpt 0700	REFUSE & ENVIROMENTAL	**295,000**
Sub 2100	Personnel Services	477,700
Sub 2200	Personnel Benefits	190,100
Sub 2400	Contractual Services	1,257,000
Sub 2500	Commodities	2,000
Dpt 0800	PLANNING & DEVELOPMENT	**1,926,800**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Sub 2100	Personnel Services	3,792,700
Sub 2200	Personnel Benefits	2,207,900
Sub 2400	Contractual Services	712,000
Sub 2500	Commodities	694,000
Sub 2600	Capital Outlay	11,000
Dpt 0900	PUBLIC WORKS DEPARTMENT	**7,417,600**
TOTAL GENERAL FUND		**80,308,620**
Fund 200	**SPECIAL REVENUE FUNDS**	
Fnd 202	AMERICAN RESCUE PLAN	
Sub 2400	Contractual Services	9,800,000
Fnd 202	AMERICAN RESCUE PLAN	**9,800,000**
Fnd 211	PUBLIC LIBRARY FUND	
Sub 2100	Personnel Services	2,355,000
Sub 2200	Personnel Benefits	773,000
Sub 2400	Contractual Services	1,042,000
Sub 2500	Commodities	53,000
Sub 2600	Capital Outlay	550,000
Fnd 211	PUBLIC LIBRARY FUND	**4,773,000**
Fnd 214	FOREIGN FIRE FUND	
Sub 2500	Commodities	300,000
Fnd 214	FOREIGN FIRE FUND	**300,000**
Fnd 215	FIRE SERVICE TRAINING FUND	
Sub 2100	Personal Services	1,000
Sub 2400	Contractual Services	17,000
Sub 2500	Commodities	60,000
Fnd 215	FIRE SERVICE TRAINING FUND	**78,000**
Fnd 218	REFUSE COLLECTION FUND	
Sub 2400	Contractual Services	5,370,000
Fnd 218	REFUSE COLLECTION FUND	**5,370,000**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 228	MOTOR FUEL TAX FUND	
Sub 2100	Personnel Services	165,000
Sub 2200	Personnel Benefits	34,000
Sub 2400	Contractual Services	953,000
Sub 2500	Commodities	1,000,000
Sub 2700	Capital Improvements	800,000
Fnd 228	MOTOR FUEL TAX FUND	**2,952,000**
Fnd 231	PUBLIC SAFETY GRANTS-FIRE	
Sub 2100	Personal Services	261,000
Sub 2200	Personnel Benefits	118,000
Sub 2400	Contractual Services	1,033,000
Fnd 231	PUBLIC SAFETY GRANTS-FIRE	**1,412,000**
Fnd 232	911 EMERGENCY SYSTEM FUND	
Sub 2100	Personnel Services	465,000
Sub 2200	Personnel Benefits	166,000
Sub 2400	Contractual Services	2,071,000
Sub 2500	Commodities	6,000
Sub 2600	Capital Outlay	50,000
Fnd 232	911 EMERGENCY SYSTEM FUND	**2,758,000**
Fnd 240	PUBLIC SAFETY GRANTS-POLICE	
Sub 2100	Personal Services	157,000
Sub 2299	Personnel Benefits	3,000
Sub 2400	Contractual Services	225,000
Sub 2500	Commodities	10,000
Fnd 240	PUBLIC SAFETY GRANTS-POLICE	**395,000**
Fnd 242	HOME REHAB ASSISTANCE	
Sub 2400	Contractual Services	50,000
		50,000
Fnd 245	COMMUNITY DEV. BLOCK GRANT	
Sub 2100	Personnel Services	226,000
Sub 2200	Personnel Benefits	106,000
Sub 2400	Contractual Services	1,302,000
Sub 2500	Commodities	10,000
Fnd 245	COMMUNITY DEV. BLOCK GRANT	**1,644,000**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 251	PLANNING & DEVELOPMENT GRANTS	
Sub 2400	Contractual Servcies	786,000
		786,000
Fnd 252	VACANT REGISTRY FUND	
Sub 2400	Contractual Services	250,000
Sub 2600	Capital Outlay	138,595
Fnd 252	VACANT REGISTRY FUND	**388,595**
Fnd 261	NORTH LAKE FRONT TIF # 7	
Sub 2600	Capital Outlay	430,000
Fnd 261	NORTH LAKE FRONT TIF # 7	**430,000**
Fnd 262	DOWNTOWN TIF #8	
Sub 2400	Contractual Services	150,000
Sub 2600	Capital Outlay	1,142,000
Fnd 262	DOWNTOWN TIF #8	**1,292,000**
Fnd 263	SOUTH LAKEFRONT TIF #9	
Sub 2600	Capital Outlay	302,000
Fnd 263	SOUTH LAKEFRONT TIF #9	**302,000**
Fnd 292	PRISONER REVIEW/DUI SB740 FUND	
Sub 2400	Contractual Services	2,000
Sub 2600	Capital Outlay	200,000
Fnd 292	PRISONER REVIEW/DUI SB740 FUND	**202,000**
Fnd 295	LOCAL FORFEITURE FUND	
Sub 2400	Contractual Services	652,000
Fnd 295	LOCAL FORFEITURE FUND	**652,000**
Fnd 296	NARCOTICS FORFEITURE FUND	
Sub 2100	Personnel Services	50,000
Sub 2400	Contractual Services	750,000
Sub 2600	Capital Outlay	1,000,000
Fnd 296	NARCOTICS FORFEITURE FUND	**1,125,000**
TOTAL SPECIAL REVENUE FUNDS		**34,709,595**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fund 300	**CAPITAL PROJECT FUNDS**	
Fnd 307	FIXED ASSETS REPLACEMENT FUND	
Sub 2600	Capital Outlay	550,000
Sub 2700	Capital Improvements	800,000
Fnd 307	FIXED ASSETS REPLACEMENT FUND	**1,350,000**
Fnd 312	STREET/SIDEWALK REHABILITATION	
Sub 2700	Capital Improvements	2,800,000
Fnd 312	STREET/SIDEWALK REHABILITATION	**2,800,000**
TOTAL CAPITAL PROJECT FUNDS		**4,150,000**
Fund 400	**DEBT SERVICE FUNDS**	
Fnd 430	2018A GO SALES TAX BONDS	
Sub 2400	Contractual Services	1,074,000
Fnd 430	2018A GO SALES TAX BONDS	**1,074,000**
Fnd 431	2018B GO BONDS	
Sub 2400	Contractual Services	2,379,000
Fnd 431	2018B GO BONDS	**2,379,000**
Fnd 432	2018D GO JUDGEMENT BONDS	
Sub 2400	Contractual Services	515,000
Fnd 432	2018D GO JUDGEMENT BONDS	**515,000**
Fnd 468	2012A G.O. BONDS - $23,490,000	
Sub 2400	Contractual Services	2,962,000
Fnd 468	2012A G.O. BONDS - $23,490,000	**2,962,000**
Fnd 475	2017A GO REFUND BND $7,130,000	
Sub 2400	Contractual Services	792,000
Fnd 475	2017A GO REFUND BND $7,130,000	**792,000**
Fnd 488	Series 2005 Special A Bonds	
Sub 2400	Contractual Services	218,000

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 488	Series 2005 Special A Bonds	**218,000**
Fnd 494	2012B G.O.TIF Bond (Woodland)	
Sub 2400	Contractual Services	301,000
Fnd 494	2012B G.O.TIF Bond (Woodland)	**301,000**
Fnd 495	2015 GO SALES TX BONDS	
Sub 2400	Contractual Services	280,000
Fnd 495	2015 GO SALES TX BONDS	**280,000**
Fnd 496	2015B REFNDG BONDS $14,050,000	
Sub 2400	Contractual Services	2,357,000
Fnd 496	2015B REFNDG BONDS $14,050,000	**2,357,000**
Fnd 497	2016 GO SALES TX BONDS	
Sub 2400	Contractual Services	672,000
Fnd 497	2016 GO SALES TX BONDS	**673,000**
Fnd 498	2021 A/B TIF BONDS	
Sub 2400	Contractual Services	2,883,000
Fnd 498	2021 A/B TIF BONDS	**2,883,000**
TOTAL DEBT SERVICE FUNDS		**14,433,000**
Fund 500	**ENTERPRISE FUNDS**	
Fnd 555	SEWER & WATER FUND	
Sub 2100	Personnel Services	3,456,000
Sub 2200	Personnel Benefits	1,590,000
Sub 2400	Contractual Services	5,743,086
Sub 2500	Commodities	644,000
Sub 2700	Capital Improvements	
Fnd 555	SEWER & WATER FUND	**11,433,086**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 556	SEWER & WATER CAPITAL FUND	
Sub 2400	Contractual Services	214,000
Sub 2600	Capital Outlay	400,000
Sub 2700	Capital Improvements	8,778,000
Fnd 556	SEWER & WATER CAPITAL FUND	**9,392,000**
Fnd 595	MOTOR VEHICLE PARKING LOT FUND	
Sub 2100	Personnel Services	156,000
Sub 2200	Personnel Benefits	86,000
Sub 2400	Contractual Services	1,054,000
Sub 2500	Commodities	9,000
Sub 2600	Capital Outlay	
Sub 2700	Capital Improvements	
Sub 2400	Contractual Services	
Fnd 595	MOTOR VEHICLE PARKING LOT FUND	**1,305,000**
TOTAL ENTERPRISE FUNDS		**22,130,086**
Fund 600	**INTERNAL SERVICE FUNDS**	
Fnd 660	SAFETY & RISK MANAGEMENT FUND	
Sub 2100	Personnel Services	93,000
Sub 2200	Personnel Benefits	42,300
Sub 2400	Contractual Services	3,764,000
Sub 2500	Commodities	2,000
Sub 2800	Non-Cash Expense	(3,901,300)
Fnd 660	SAFETY & RISK MANAGEMENT FUND	-
Fnd 680	EMPLOYEE'S BENEFIT PLAN FUND	
Sub 2400	Contractual Services	9,196,400
Fnd 680	EMPLOYEE'S BENEFIT PLAN FUND	**9,196,400**
Fnd 685	SELF-FUNDED FLEXIBLE SPENDING	
Sub 2400	Contractual Services	151,700
Fnd 685	SELF-FUNDED FLEXIBLE SPENDING	**151,700**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
Fnd 695	IT INTERNAL SERVICE FUND	
Sub 2100	Personnel Services	441,000
Sub 2200	Personnel Benefits	206,500
Sub 2400	Contractual Services	4,723,000
Sub 2500	Commodities	92,700
Sub 2800	Non-Cash Expense	(5,463,200)
Fnd 695	IT INTERNAL SERVICE FUND	-
TOTAL INTERNAL SERVICE FUNDS		**9,348,100**
Fund 700	**FIDUCIARY FUNDS**	
Fnd 719	POLICE PENSION FUND	
Sub 2200	Personnel Benefits	8,800,000
Sub 2400	Contractual Services	233,000
Fnd 719	POLICE PENSION FUND	**9,033,000**
Fnd 720	FIRE FIGHTER'S PENSION FUND	
Sub 2200	Personnel Benefits	6,900,000
Sub 2400	Contractual Services	317,000
Fnd 720	FIRE FIGHTER'S PENSION FUND	**7,217,000**
TOTAL FIDUCIARY FUNDS		**16,250,000**
ALL FUNDS		**181,329,401**

City of Waukegan, IL
FY 2022 APPROPRIATIONS
May 1, 2021 - April 30, 2022

		Sums Appropriated
	TRANSFERS OUT TO OTHER FUNDS	
Fnd 202 Sub 6800	HR SALES TAX INFRASTRUCTURE Transfer to Street & sidewalk Capital Projects - Fund 312	2,000,000
	Transfer to 2018 G.O. Debt Service-Fund 430	1,074,000
	Transfer to 2015 G.O. Debt Service Fund 495	280,000
	Transfer to 2016 G.O. Sales Tax Bond Debt Service - Fund 497	672,000
		4,026,000
Fnd 228 Sub 6800	MOTOR FUEL TAX FUND Transfer to General Fund - Fund 100	1,000,000
		1,000,000
Fnd 264 Sub 6800	McGAW PARK TIF $10 Transfer to 2021 G.O. Debt Service - Fund 498	2,883,000
		2,883,000

CITY OF WAUKEGAN, IL

COPY OF PROPOSED BUDGET AND APPROPRIATIONS
FOR PURPOSES OF A PUBLIC HEARING
FOR THE FISCAL YEAR BEGNNING MAY 1, 2021

Dated June 21, 2021

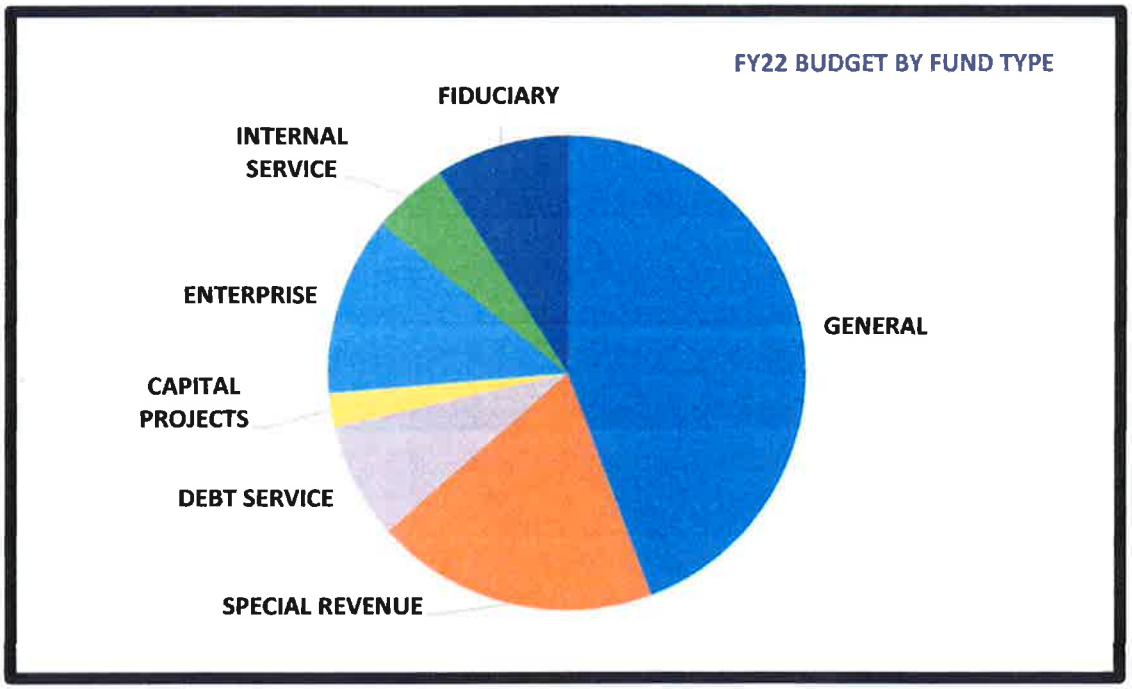
CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

EXECUTIVE SUMMARY OF CITY-WIDE BUDGET AND PROPOSED APPROPRIATIONS

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING
MAY 1, 2021 and ENDING APRIL 30, 2022

TOTAL BUDGET BY FUND TYPE

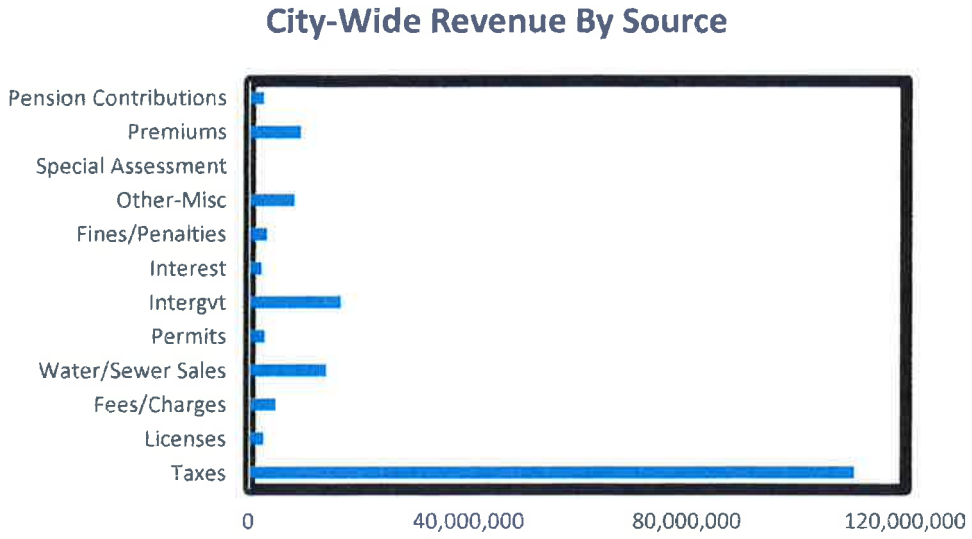
	# Budgets	FY 22 Budget	
GENERAL FUND	7	80,308,620	44.3%
SPECIAL REVENUE FUNDS	20	34,709,595	19.1%
DEBT SERVICE FUNDS	11	14,433,000	8.0%
CAPITAL PROJECT FUNDS	2	4,150,000	2.3%
ENTERPRISE FUNDS	3	22,130,086	12.2%
INTERNAL SERVICE FUNDS	4	9,348,100	5.2%
FIDUCIARY FUNDS	3	16,250,000	9.0%
	50	$ 181,329,401	100.0%



CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

TOTAL CITY-WIDE REVENUES BY SOURCE

	TOTALS	Pct of Total
TAXES	110,682,200	62.1%
LICENSES	2,682,000	1.5%
FEES/CHARGES	4,906,100	2.8%
WATER/SEWER SALES	14,131,000	7.9%
PERMITS	2,904,700	1.6%
INTERGOVERNMENTAL	16,790,000	9.4%
INTEREST	2,314,000	1.3%
FINES/penalties	3,285,000	1.8%
OTHER-MISC	8,174,100	4.6%
SPEC ASSESSMENT	218,000	0.1%
PREMIUMS	9,348,100	5.2%
PENSION CONTRIB	2,700,000	1.5%
REVENUES	$ 178,135,200	100.0%



CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

		APPROPRIATION FY 2022
GENERAL FUND		
Fund		
100	CENTRAL SERVICES	5,176,320
200	BUILDING DEPARTMENT	2,193,800
300	FIRE DEPARTMENT	25,306,800
600	POLICE DEPARTMENT	37,992,300
700	REFUSE & ENVIRONMENTAL	295,000
800	PLANNING & DEVELOPMENT	1,926,800
900	PUBLIC WORKS	7,417,600
		$ **80,308,620**
SPECIAL REVENUE FUNDS		
205	AMERICAN RESCUE PLAN	9,800,000
214	FOREIGN FIRE TAX FUND	300,000
215	FIRE SERVICE TRAINING	78,000
218	REFUSE COLLECTION	5,370,000
228	MOTOR FUEL TAX FUND	2,952,000
231	PUBLIC SAFETY GRANTS - FIRE	1,412,000
232	911 EMERENCY FUND	2,758,000
240	PUBLIC SAFETY GRANTS - POLICE	395,000
242	HOME REHAB ASSISTANCE	50,000
245	CDBG	1,644,000
251	PLANNING & DEVELOPMENT GRANTS	786,000
252	VACANT REGISTRY	388,595
261	NORTH FRONT LAKE TIF #7	430,000
262	DOWNTOWN TIF #8	1,292,000
263	SOUTH LAKEFRONT TIF #9	302,000
264	McGAW PARK TIF #10	
292	PRISONER REVIEW/DUI SB740	202,000
295	LOCAL FORFEITURE	652,000
296	NARCOTICS FORFEITURE	1,125,000
		$ **29,936,595**
COMPONENT UNIT		
211	WAUKEGAN MUNICIPAL LIBRARY	$ **4,773,000**
DEBT SERVICE FUNDS		
430	2018A G.O. Sales Tax Bonds	1,074,000
431	2018B G.O. Bonds	2,379,000
432	2018D G.O. Judgment Bonds	515,000
468	2012 G.O. Bonds	2,962,000
475	2017A G.O. Refunding Bond	792,000
488	2005 Special A Bonds	218,000
494	2012B G.O.F Bond (Woodland)	301,000
495	2015 G.O. Sales Tax Bonds	280,000
496	2015B Refunding Bonds	2,357,000
497	2016 G.O. Sales Tax Bonds	672,000
498	2021 A/B TIF Bonds	2,883,000
		$ **14,433,000**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

		APPROPRIATION FY 2022
CAPITAL PROJECT FUNDS		
307	FIXED ASSET REPLACEMENT FUND	1,350,000
312	STREET/SIDEWALK REHABILITATION	2,800,000
		$ 4,150,000
ENTERPRISE FUNDS		
555	WATER & SEWER OPERATIONS	11,433,086
556	WATER & SEWER CAPITAL PROJECTS	9,392,000
595	MOTOR VEHICLE PARKING FUND	1,305,000
		$ 22,130,086
INTERNAL SERVICE FUNDS		
660	SAFETY & RISK MANAGEMENT	within departments
680	EMPLOYEE BENEFIT FUND	9,196,400
685	SELF-FUNDED FLEXIBLE SPENDING	151,700
695	IT - INFORMATION TECHNOLOGY	within departments
		$ 9,348,100
FIDUCIARY FUNDS		
719	POLICE PENSION FUND	9,033,000
720	FIREFIGHTERS PENSION FUND	7,217,000
714	WORKING CASH FUND	
		$ 16,250,000
TOTAL APPROPRIATION		**$ 181,329,401**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

		APPROPRIATION FY 2022
	TRANSFERS TO OTHER FUNDS	
202	**HR SALES TAX INFRASTRUCTURE**	
	to Fund 312 - Street/Sidewalk Projects	2,000,000
	to Fund 430 - 2018 G.O. Debt Service	1,074,000
	to Fund 495 - 2015 G.O. Sales Tax Bond	280,000
	to Fund 497 - 2016 G.O. Sales Tax Bond	672,000
		$ 4,026,000
228	**MOTOR FUEL TAX FUND**	
	to Fund 100 - General Fund - Public Works	**$ 1,000,000**
264	**McGAW PARK TIF #10**	
	to 2021 G.O. TIF Bonds	**$ 2,883,000**
555	**WATER/SEWER ENTERPRISE FUND**	
	to Fund 556 - W/S Capital Project Fund	**$ 2,000,000**
714	**WORKING CASH FUND**	
	to Fund 231 - Public Safety Grant Fund	100,000
	to Fund 251 - Planning & Dev Grant Fund	140,000
		$ 240,000

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2020 and 2021

Fund		APPROPRIATION FY 2022	APPROPRIATION FY 2021	FY CHANGE	Pct
GENERAL FUND					
100	CENTRAL SERVICES	5,176,320	$ 4,245,500	930,820	21.92%
200	BUILDING DEPARTMENT	2,193,800	$ 1,778,290	415,510	23.37%
300	FIRE DEPARTMENT	25,306,800	$ 21,866,200	3,440,600	15.73%
600	POLICE DEPARTMENT	37,992,300	$ 34,507,300	3,485,000	10.10%
700	REFUSE & ENVIRONMENTAL	295,000	$ 273,878	21,122	7.71%
800	PLANNING & DEVELOPMENT	1,926,800	$ 1,630,010	296,790	18.21%
900	PUBLIC WORKS	7,417,600	$ 6,562,622	854,978	13.03%
		$ 80,308,620	**$ 70,863,800**	**9,444,820**	**13.33%**
SPECIAL REVENUE FUNDS					
205	AMERICAN RESCUE PLAN	9,800,000		9,800,000	
214	FOREIGN FIRE TAX FUND	300,000	150,000	150,000	100.00%
215	FIRE SERVICE TRAINING	78,000	30,000	48,000	160.00%
218	REFUSE COLLECTION	5,370,000	5,335,000	35,000	0.66%
228	MOTOR FUEL TAX FUND	2,952,000	2,789,151	162,849	5.84%
231	PUBLIC SAFETY GRANTS - FIRE	1,412,000	1,400,000	12,000	0.86%
232	911 EMERENCY FUND	2,758,000	1,650,000	1,108,000	67.15%
240	PUBLIC SAFETY GRANTS - POLICE	395,000	44,000	351,000	797.73%
242	HOME REHAB ASSISTANCE	50,000	-	50,000	
245	CDBG	1,644,000	2,017,064	(373,064)	-18.50%
251	PLANNING & DEVELOPMENT GRANTS	786,000	495,000	291,000	58.79%
252	VACANT REGISTRY	388,595	350,000	38,595	11.03%
261	NORTH FRONT LAKE TIF #7	430,000	-	430,000	
262	DOWNTOWN TIF #8	1,292,000	460,000	832,000	180.87%
263	SOUTH LAKEFRONT TIF #9	302,000	50,000	252,000	504.00%
264	McGAW PARK TIF #10		2,470,000	(2,470,000)	
292	PRISONER REVIEW/DUI SB740	202,000	4,000	198,000	
295	LOCAL FORFEITURE	652,000	545,000	107,000	19.63%
296	NARCOTICS FORFEITURE	1,125,000	236,382	888,618	375.92%
		$ 29,936,595	**$ 18,025,597**	**11,910,998**	**66.08%**
COMPONENT UNIT				-	
211	WAUKEGAN MUNICIPAL LIBRARY	**$ 4,773,000**	**$ 5,710,200**	**(937,200)**	**-16.41%**
				-	
DEBT SERVICE FUNDS				-	
430	2018A G.O. Sales Tax Bonds	1,074,000	2,228,000	(1,154,000)	-51.80%
431	2018B G.O. Bonds	2,379,000	5,559,000	(3,180,000)	-57.20%
432	2018D G.O. Judgment Bonds	515,000	377,000	138,000	36.60%
468	2012 G.O. Bonds	2,962,000	2,961,000	1,000	0.03%
475	2017A G.O. Refunding Bond	792,000	811,000	(19,000)	-2.34%
488	2005 Special A Bonds	218,000	215,000	3,000	1.40%
494	2012B G.O.F Bond (Woodland)	301,000	304,000	(3,000)	-0.99%
495	2015 G.O. Sales Tax Bonds	280,000	282,000	(2,000)	-0.71%
496	2015B Refunding Bonds	2,357,000	2,362,000	(5,000)	-0.21%
497	2016 G.O. Sales Tax Bonds	672,000	673,000	(1,000)	-0.15%
498	2021 A/B TIF Bonds	2,883,000		2,883,000	
		$ 14,433,000	**$ 15,772,000**	**(1,339,000)**	**-8.49%**
				-	
CAPITAL PROJECT FUNDS				-	
307	FIXED ASSET REPLACEMENT FUND	1,350,000	6,275,000	(4,925,000)	-78.49%
312	STREET/SIDEWALK REHABILITATION	2,800,000	7,125,000	(4,325,000)	-60.70%
		$ 4,150,000	**$ 13,400,000**	**(9,250,000)**	**-69.03%**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2020 and 2021

		APPROPRIATION FY 2022	APPROPRIATION FY 2021	FY CHANGE	Pct
				-	
ENTERPRISE FUNDS				-	
555	WATER & SEWER OPERATIONS	11,433,086	22,121,444	(10,688,358)	-48.32%
556	WATER & SEWER CAPITAL PROJECTS	9,392,000	7,706,556	1,685,444	21.87%
595	MOTOR VEHICLE PARKING FUND	1,305,000	2,930,000	(1,625,000)	-55.46%
		$ 22,130,086	**$ 32,758,000**	**(10,627,914)**	**-32.44%**
INTERNAL SERVICE FUNDS					
660	SAFETY & RISK MANAGEMENT	within departments	within departments		
680	EMPLOYEE BENEFIT FUND	9,196,400	8,774,000	422,400	4.81%
685	SELF-FUNDED FLEXIBLE SPENDING	151,700		151,700	
695	IT - INFORMATION TECHNOLOGY	within departments	within departments		
		$ 9,348,100	**$ 8,774,000**	**574,100**	**6.54%**
				-	
FIDUCIARY FUNDS				-	
719	POLICE PENSION FUND	9,033,000	8,617,000	416,000	4.83%
720	FIREFIGHTERS PENSION FUND	7,217,000	7,005,850	211,150	3.01%
714	WORKING CASH FUND		77,000	(77,000)	-100.00%
		$ 16,250,000	**$ 15,699,850**	**550,150**	**3.50%**
				-	
TOTAL APPROPRIATION		**$ 181,329,401**	**$ 181,003,447**	**325,954**	**0.18%**

	TRANSFERS TO OTHER FUNDS		
202	**HR SALES TAX INFRASTRUCTURE**		
	to Fund 312 - Street/Sidewalk Projects	2,000,000	1,100,000
	to Fund 430 - 2018 G.O. Debt Service	1,074,000	2,228,000
	to Fund 495 - 2015 G.O. Sales Tax Bond	280,000	282,000
	to Fund 497 - 2016 G.O. Sales Tax Bond	672,000	673,000
		$ 4,026,000	**$ 4,283,000**
228	**MOTOR FUEL TAX FUND**		
	to Fund 100 - General Fund - Public Works	**$ 1,000,000**	
264	**McGAW PARK TIF #10**		
	to 2021 G.O. TIF Bonds	**$ 2,883,000**	
555	**WATER/SEWER ENTERPRISE FUND**		
	to Fund 556 - W/S Capital Project Fund	$ 2,000,000	
714	**WORKING CASH FUND**		
	to Fund 231 - Public Safety Grant Fund	100,000	281,000
	to Fund 251 - Planning & Dev Grant Fund	140,000	95,000
		$ 240,000	$ 376,000

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

FUND	REVENUES	EXPENDITURES	SURPLUS (DEFICIT)	OTHER SOURCES (USES)	CHANGE TO FUND BALANCE
GENERAL FUND	75,863,100	80,308,620	(4,445,520)	1,000,000	(3,445,520)
SPECIAL REVENUE FUNDS	39,527,000	34,709,595	4,817,405	(7,669,000)	(2,851,595)
DEBT SERVICE FUNDS	9,524,000	14,433,000	(4,909,000)	4,909,000	0
CAPITAL PROJECT FUNDS	5,000	4,150,000	(4,145,000)	2,000,000	(2,145,000)
ENTERPRISE FUNDS	16,128,000	22,130,086	(6,002,086)		(6,002,086)
INTERNAL SERVICE	9,348,100	9,348,100	0		0
FIDUCIARY FUNDS	27,740,000	16,250,000	11,490,000	(240,000)	11,250,000
	178,135,200	181,329,401	(3,194,201)		(3,194,201)

City of Waukegan, IL
Annual Budget for the Fiscal Year Beginning May 1, 2021

Total Revenues, Expenditures and Changes to Fund Balance

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
TAXES	61,538,200	22,324,000	9,300,000	
LICENSES	2,682,000			
FEES/CHARGES	3,997,100	100,000		
WATER/SEWER SALES				
PERMITS	2,778,700			
INTERGOVERNMENTAL	300,000	16,490,000		
INTEREST	100,000	88,000	6,000	5,000
FINES/penalties	2,954,000	70,000		
OTHER-MISC	1,513,100	455,000		
SPEC ASSESSMENT			218,000	
PREMIUMS				
PENSION CONTRIB				
REVENUES	$ 75,863,100	$ 39,527,000	$ 9,524,000	$ 5,000
EXPENDITURES	$ 80,308,620	$ 34,709,595	$ 14,433,000	$ 4,150,000
Revenues Over (Under) Expenditures	$ (4,445,520)	$ 4,817,405	$ (4,909,000)	$ (4,145,000)
Other Financing Sources				
Operating Transfers In				
from MFT	1,000,000			
from Working Cash		240,000		
from Fund 202			2,026,000	2,000,000
from Fund 264			2,883,000	
Transfers In	$ 1,000,000	$ 240,000	$ 4,909,000	$ 2,000,000
Operating Transfers Out				
to Fund 312 Cap Proj		$ (2,000,000)		
to Fund 430 Debt Serv		$ (1,074,000)		
to Fund 495 Debt Serv		$ (280,000)		
to Fund 497 Debt Serv		$ (672,000)		
to Fund 100 General		$ (1,000,000)		
to Fund 498 Debt Serv		$ (2,883,000)		
to Fund 231 Fire Grant				
to Fund 251 Planning				
Transfers Out		$ (7,909,000)		
Other Financing Sources (Uses)	$ 1,000,000	$ (7,669,000)	$ 4,909,000	$ 2,000,000
Revenues & Other Sources Over (Under) Expend & Other Uses	$ (3,445,520)	$ (2,851,595)	$ -	$ (2,145,000)

City of Waukegan, IL
Annual Budget for the Fiscal Year Beginning May 1, 2021

Total Revenues, Expenditures and Changes to Fund Balance

	ENTERPRISE	INTERNAL SERVICE	FIDUCIARY	TOTAL - ALL FUNDS
TAXES	600,000		16,920,000	110,682,200
LICENSES				2,682,000
FEES/CHARGES	809,000			4,906,100
WATER/SEWER SALES	14,131,000			14,131,000
PERMITS	126,000			2,904,700
INTERGOVERNMENTAL				16,790,000
INTEREST	95,000		2,020,000	2,314,000
FINES/penalties	261,000			3,285,000
OTHER-MISC	106,000		6,100,000	8,174,100
SPEC ASSESSMENT				218,000
PREMIUMS		9,348,100		9,348,100
PENSION CONTRIB			2,700,000	2,700,000
REVENUES	$ 16,128,000	$ 9,348,100	$ 27,740,000	$ 178,135,200
EXPENDITURES	$ 22,130,086	$ 9,348,100	$ 16,250,000	$ 181,329,401
Revenues Over (Under) Expenditures	$ (6,002,086)	$ -	$ 11,490,000	$ (3,194,201)
Other Financing Sources				
Operating Transfers In				
from MFT				1,000,000
from Working Cash				240,000
from Fund 202				4,026,000
from Fund 264				2,883,000
Transfers In	$ -	$ -	$ -	$ 8,149,000
Operating Transfers Out				
to Fund 312 Cap Proj				$ (2,000,000)
to Fund 430 Debt Serv				$ (1,074,000)
to Fund 495 Debt Serv				$ (280,000)
to Fund 497 Debt Serv				$ (672,000)
to Fund 100 General				$ (1,000,000)
to Fund 498 Debt Serv				$ (2,883,000)
to Fund 231 Fire Grant			$ (100,000)	$ (100,000)
to Fund 251 Planning			$ (140,000)	$ (140,000)
Transfers Out			$ (240,000)	$ (8,149,000)
Other Financing Sources (Uses)	$ -	$ -	$ (240,000)	$ -
Revenues & Other Sources Over (Under) Expend & Other Uses	$ (6,002,086)	$ -	$ 11,250,000	$ (3,194,201)

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

BUDGET POLICIES and PROCESSES

The City of Waukegan
Budget Policies and Processes

SCOPE OF BUDGET

The Annual Budget for the City of Waukegan shall contain the following elements:

- Transmittal Letter
- City Organization
- Budget and Fiscal Policies
- List of Funds and Account Groups
- Summary of Expenditures
- Summary of Expenditures
- Proposed receipts, by source, for the budget year, along with comparisons to estimated receipts for the current year and actual receipts for three prior years
- Projected Revenues for budget year and three years following
- Proposed Expenditures, by Department and type, for budget year, along with comparisons to estimated expenditures for the current year and actual expenditures for three prior years
- Projected Expenditures for budget year and three years following
- Historical Schedules of Revenues and Expenditures
- A summary of actual and estimated fund balances/fund equity by fund for current year, budget year, and three years following
- Budgets By Fund
  1. General Corporate Fund
  2. Special revenue Funds
  3. Debt Service Fund
  4. Capital Projects Fund
  5. Enterprise Fund
  6. Internal Service Fund
  7. Fiduciary Funds
- Staffing Levels by Department
- Glossary of Key Terms
- Table of Contents

BUDGET FORM:

The operating budget for the City of Waukegan, Illinois shall be developed on an annual basis, and to the extent possible, segregated into the major programs/projects being funded. These programs/projects will include direct costs, indirect costs, and revenues, where appropriate.

A budget will be prepared for each department of the City in a line item format,

with comparisons per line item to the current year, prior year, and future year projections. Each department shall contain a record of staffing levels and quantitative performance measures for no less than a four year period.

BASIS OF BUDGETING

Waukegan Municipal government is charged with providing a wide range of services including police protection, street maintenance, fire safety, potable water distribution, sewage disposal, refuse collection, youth and senior services, planning, zoning and economic development. To provide such services the public agencies of the City operate within an annual budget in excess of $200 million. Revenues to support such services are gathered from a large number of sources. Primary revenue sources include property taxes, sales tax, utility tax, income tax, corporate replacement tax, state and federal transfers, user fees, permits, licenses and miscellaneous fees.

With state and federal sources decreasing at an accelerated pace, local financing has become increasingly complex and uncertain. With full understanding that local policy-makers must continually work toward balancing service demands with available and limited local revenues, the City's financial policies seek to provide those procedural guides and operating principles necessary for sound and prudent financial management.

ACCOUNTING SYSTEM AND INTERNAL ACCOUNTING CONTROL

The City's budget and accounting records for general governmental operations are prepared and maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when services or goods are received and the liabilities are incurred. The budget and accounting records for the City's Enterprise Funds are prepared and maintained on the accrual basis.

In developing and evaluating the City's accounting system, we have given serious consideration to the adequacy of internal accounting control. Internal accounting controls have been development an implemented to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that:

- the cost of a control should not exceed the benefits likely to be derived; and
- The evaluation of costs and benefits requires estimates and judgments by management.

The City adheres to the above framework for internal controls. With diligence and appropriate oversight we believe the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Continuous internal audit is performed by the Department of Financial Services and includes the verification of purchasing procedures and accounts payable coding practices, the audit of payroll date, the development of comprehensive written procedures for all accounting activities, and the employment of an independent Financial Advisor and C.P.A. firm for the handling of the City's Annual Audit.

BUDGETARY CONTROLS

Budgetary control is maintained at the fund level by the encumbrance of estimated purchase and contract amounts prior to the release of purchase orders or contracts to vendors. Purchase orders which result in an overrun of department appropriations cannot be released until either (a) additional appropriations are made available, or (b) adequate funding is transferred from another line item within the same fund.

REPORTING ENTITY, SERVICES AND FUND SOURCE

1. REPORTING ENTITY:

The City of Waukegan is a municipal corporation governed by a Mayor and nine Aldermen elected by Ward. With the consent of the City Council, the Mayor appoints the various department heads. Total City full-time employment currently totals 486. The City is a non-home rule unit under the 1970 Illinois Constitution and accordingly has established limitations as to prevailing property tax rates as well as statutory limitations as to its total outstanding bonded debt.

2. SERVICES:

The City provides the full range of municipal services contemplated by the statue or charter. This includes public safety (police and fire), highways and streets, general and administrative services, water and sewer services, public improvements, planning and zoning, emergency communications and services, business and economic development, and various cultural and recreational activities.

3. FUND STRUCTURE:

Governments account for their finances through several distinct fiscal and accounting entities called funds. A fund is defined as an independent fiscal and accounting entity with a self- balancing set of accounts recording cash and/or

other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The funds of the City can be divided into three categories: Governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near- term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements and is segregated into a number of individual governmental funds.

The National Council on Governmental Accounting defines and identifies seven major fund types used to account for and report finances:

* The **GENERAL FUND** to account for all financial transactions not properly accounted for in another fund;

* **SPECIAL REVENUE FUNDS** to account for the proceeds of specific revenue sources (other than special assessments) or to finance specified activities as required by law or administrative regulation;

* **DEBT SERVICE FUNDS** to account for the payment of interest and principal on long-term debt other than revenue bonds;

* **CAPITAL PROJECTS FUNDS** to account for the receipt and disbursement of monies used for the acquisition of capital facilities other than those financed by special assessment and enterprise funds;

* **ENTERPRISE FUNDS** to account for the financing of services to the general public where all or most of the costs involved are paid in the form of charges by users of such services;

* **TRUST and AGENCY FUNDS** to account for assets held by a governmental unit as trustee or agent for individuals, private organizations, and other governmental units; (Fiduciary Funds)

* **INTERGOVERNMENTAL SERVICE FUNDS**
to account for the financing of special activities and services performed by a designated organization unit within a governmental jurisdiction for other organization units within the same governmental jurisdiction; (Internal Service Funds)

BUDGET PROCESS

A. PURPOSE OF BUDGETING

Preparation of the City of Waukegan's Operating and Capital Budgets, from the initial phases of issue identification, through planning and program specification, to the implementation and ultimate analysis of program outputs, requires months of effort involving the City's Administration, members of Boards and Commissions, and concerned citizens·. The end product represents not only a document detailing the cost of City services and the method for financing them, but also reflects the proposed objectives of the City for the year. In a very real sense, the Annual Budget is the one source of information for City plans and programs for an entire fiscal period.

To be an effective management resource budgeting must operate with full knowledge of as well as within a restricted financial environment. It cannot be overstated that every budget decision involves some potential benefits which may or may not be obtained and that every such decision involves some opportunity costs. If funds are appropriated for one program, then another program is either not funded or funded at a lesser level. Lost opportunities exist in every budget decision. The pressures and constraints imposed by limited resources are evident throughout processes of governance and make the financing of every desirable program element a statistical impossibility. Choices have to be made by someone (whether the Mayor, members of the City Council, Department Heads, Program Directors, Budget Staff) with some appreciation of the benefits received from a particular choice as well as the opportunities lost because of that selection.

B. ELEMENTS OF THE BUDGET PROCESS

The Budget Process is on-going. The first phase consists of the identification of issues in need of government attention. Key to this phase is the input of community groups, local business people, and City administrators who may offer similar or quite different program priorities.

Some issues result from shortages or successes of the prior year's budget. Some surface as new items on the agenda.

The **First Phase** consists of the identification of specific issues in need of governmental attention. Once identified, issues are defined and operationalized

so that explicit policy action is possible.

During **Phase Two,** elected City Officials and Department Heads formulate policies and strategies intended to address the identified issues. At this stage, administrators identify strategies and alternative program objectives that must be operationalized and quantified.

During **Phase Three,** policy-makers tum to the task of selecting that which is attainable, economically viable, and politically feasible. In so doing, an explicit policy statement is formulated. During this stage of policy formulation City officials, Department Heads and Program Directors establish program and fiscal priorities and parameters that will guide their decisions.

During **Phase Four,** City Officials and Department Heads commence work on the development of the annual budget documents. Preparation of the budget document consists of the analysis of past and current program performance; the establishment of both qualitative and quantitative standards - or units of measurement - used in assessing the strengths, weaknesses, and achievements of individual program elements; the analysis of previous expenditure activities; and the computation and justification of new budget requests.

During **Phase Five** the proposed Executive Budget and corresponding appropriation requests are reviewed by the Mayor, presented to the City Council, adopted in its original or revised form, and ultimately implemented.

During the **Implementation Process** programs become operationalized via specific day-to-day planned activities. During this phase of the process budgets direct program activities - assisting directors in the effective and efficient management of their available resources.

Once implemented, policies, programs, and individual departmental budgets must be closely monitored and their effectiveness continuously assessed, corrected, and/or revised, as required. During this phase of the policy-budget process it is the responsibility of each Department Head to audit the activities of his or her department, and the responsibility of the Chief Financial Officer to monitor all expenditure activity, to issue monthly and quarterly budget monitoring reports, and to issue supplemental appropriations for Executive and Legislative action. Since the budget process is continuous and circular in nature, the audit and evaluation of current programs and expenditure activities is an on-going responsibility that takes place during as well as after the current fiscal year. Departmental audits function to assess current performance levels and to guide future directions.

OPERATING VERSUS CAPITAL BUDGETING

Included in the City's departmental budgets is the cost of personnel and benefits, contractual services and commodity requirements. Also included is the replacement of various capital equipment items, such as vehicles, office furnishings, computer workstations and printers, miscellaneous equipment items, and facility improvements that can be financed with general operating revenues. General Fund operating revenues include taxes, permits, licenses, fees, investment earnings, and miscellaneous service charges.

Capital Project Funds have been created to account for major street, sidewalk and alley rehabilitation, building additions/construction, and projects funded with bond proceeds restricted to specific programs and projects. There is an obvious limit to the amount of projects that can be realistically financed with long term bonds. The City has therefore operated under a hybrid program of long term bonds and pay-as-you-go. There are no immediate plans to issue further debt for capital projects; although this is always subject to review and adjustment as deemed necessary by the Administration. Instead, future year street and sidewalk projects will continue to depend on annual allotments of motor fuel tax revenues and occasional support from the General and Enterprise Funds.

CREATING THE ANNUAL BUDGET

The City of Waukegan follows these procedures in establishing budgetary data

1. The City of Waukegan adopts both an Annual Budget and An Appropriations Ordinance on an annual basis. Whereas the Annual Appropriations ordinance sets forth amounts that can be legally expended across the various departments of the City, segregated by distinct types of expenditure (Personal Services, Personnel Benefits, Contractual Services, Commodities, and Capital Outlay) within individual departments and fund type, the Annual Budget presents a more comprehensive review of assumptions, policies, and long range forecasting. In this sense, in accordance with GFOA guidelines, the Annual Budget serves as the City's primary communications device, financial plan, and operating guide.

2. At least four months prior to the end of the current fiscal year, the Chief Financial Officer prepares a report of anticipated revenues and expenditures for each department projected to the year-end. This information is shared with each department head as both a guide to spending decisions for the balance of the year and as a preliminary foot print for the new year's budget decisions.

3. Each department head completes a report requesting certain levels of funding per line item for the new year, complete with an explanation

of line item variances from prior year budgets and actual expenditures. Completed requests are submitted to the Chief Financial Officer no later than three months prior to the end of the current fiscal year.

4. Completed budget requests are reviewed by the Chief Financial Officer for each individual fund and department as prepared by either the department head or by the Chief Financial Officer for budget areas without an assigned director, such as capital projects, debt service, and insurance, and entered into a complete **draft** budget document.

5. Budget requests are compared to anticipated revenues, reviewed with the City President, adjusted as necessary, and prepared in final, balanced form for presentation to department heads at a pre-approval meeting for input and adjustment.

6. Once balanced and approved for presentation to the City Council by the Mayor, the Chief Financial Officer schedules a budget workshop for public input and a Public hearing prior to adoption.

7. One or more public hearings are conducted before the City Council approves the annual budget and appropriations ordinance.

8. Upon adoption, the approved appropriation ordinance becomes the authorization to expend funds in the new budget year, while the budget informs the public and decision- makers of the impact of budgetary decisions on the financial well-being of the community and the services to be provided.

9. The Budget and Appropriation Ordinance must be adopted prior to the end of the First Quarter of the new fiscal year and filed with the County Clerk, although passage prior to the start of the fiscal year remains a primary annual objective.

10. At any time during the fiscal year the budget may be amended by a 2/3 vote of the City Council in an emergency situation, provided adequate funding is identified and available. The Chief Financial Officer has authority to transfer funds between line items within individual departments.

11. The budgets of all governmental and agency fund types are prepared on a modified accrual basis. Under the modified accrual basis, revenue is recognized when susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are

recognized when the related fund liability is incurred.

The budgets of the enterprise and nonexpendable trust funds are prepared on an accrual basis. Under this method, revenue is recognized when earned and expenses are recognized at the time liabilities are incurred. However, depreciation on fixed assets is not budgeted. The basis for budgeting and the basis of accounting are the same for all funds.

A budget is an annual plan of estimated expenditures and the proposed means of financing them. It is the method by which the City delivers its services and programs to its residents for the fiscal year starting May 1st, and ending the following April 30th._

After the budget is adopted, it then becomes a control mechanism by which to measure the resources expended to meet the approved objectives and to measure the adequacy of the fiscal plan.

AMEDNDING TIIE ANNUAL BUDGET

Upon City Council approval, the Executive Budget becomes a binding contract between City Departments, Administrators, and the public-at-large. The program elements and expenditure ceilings are to remain in effect throughout the fiscal year unless amended via approval by a majority of the City Council. Revisions may be necessary when (a) the City at large faces a deficiency in collected revenues via-a-vis budgeted values or when individual departments fail to collect projected revenues budgeted in support of specific activities; (b) revenues exceed projected values creating surplus funds that could support additional, but unbudgeted, activities and/or expenditures; (c) the City enters into an agreement to provide certain services that are to be reimbursed by either the recipient of the service or some other government body. Upon notification of the City's Finance Office of necessary budget revisions, the City Attorney shall draft the appropriate ordinance requesting same from the City Council. Revisions may be granted by majority vote of the City Council.

Budgetary control is maintained at the fund level by the encumbrance of estimated purchase and contract amounts prior to the release of purchase orders or contracts to vendors. Purchase orders which result in an overrun of department appropriations cannot be released until either

a. additional appropriations are made available; or

b. adequate funding is transferred from another line item within the same fund. Open encumbrances lapse at year-end and must be rebudgeted the following year.

FUNDS, ACCOUNT GROUPS, DEPARTMENTS

The one hundred eighty million dollar budget for the City of Waukegan is organized on the basis of seven specific and distinct fund categories. In accordance with Generally Accepted Accounting Principles (GAAP), and in accordance with specific rules, regulations, and pronouncements of the Governmental Accounting Standards Board (GASB), the Federal Accounting Standards Board (FASB), and the National Council on Governmental Accounting (NCGA).

A FUND, quite simply, is an independent fiscal and accounting entity. Each fund has a self- balancing set of accounts that records cash and/or other resources, related liabilities, obligations, reserves, and equities. Funds are segregated for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, and limitations.

In order to understand a community's overall financial position, one must have familiarity with the full scope of funds and account groups within management's control. Even a community with adequate reserves in one fund may find itself near bankrupt and/or fiscally unprepared in other areas of operation. Healthy fund balances in one area may screen growing deficits in other funds. Treating funds in a separate and distinct fashion allows us to identify specific management problems and opportunities, without becoming lost in a web of confusion, mystery, and complex financial operations inherent in the alternative system that places all operations in one large pool.

It is quite possible and all too common for communities to have available funds for a variety of capital projects and special programs and not have funds available to meet payroll costs and operating bills. And, conversely, it is possible for a community to have available operating funds and not have adequate reserves to meet debt service and pension obligations.

Communities today face serious financial challenges created, in part, by events over which they may have had little or no control. Some communities have been led into near bankruptcy by a mistaken reliance on overly optimistic revenue projections, by uncontrolled spending, by an inability to accurately project operating costs, and by the accumulation of enormous pension and debt service obligations that were not met with annual appropriations. Communities must make and carefully follow comprehensive financial plans to ensure financial stability, control growth, and maximize operating efficiency.

The City of Waukegan is committed to prepare itself through careful financial management, accurate forecasting, continuous monitoring of operations, and conservative budgeting.

In terms of specific financial accounting practices, the City of Waukegan reports seven distinct fund categories:

Governmental Funds

General Fund
Special Revenue Funds
Debt Service Funds
Capital Project Funds

Proprietary Funds

Enterprise Fund
Internal Service Funds

Fiduciary Fund

Two Pension Funds
- Police Pension Fund
- Firefighters Pension Fund

Working Cash Fund

One Permanent Trust Fund

Cemetery Trust Fund

Within each category are various individual funds used to segregate duties and responsibilities in an operational setting, and to segregate revenues, expenditures, assetsand liabilities in an accounting setting.

GOVERNMENTAL FUNDS

GENERAL FUND

Description: The General Fund accounts for all financial resources traditionally associated with the City's operations which are not required legally or by sound financial management to be accounted for in another fund. The City's general Fund is divided into the following functional departments:

Fund 100-29	Legal Services
Fund 100-30	Office of the Mayor
Fund 100-31	City Council
Fund 100-35	General Administration
Fund 100-36	Financial Services
Fund 100-40	City Clerk
Fund 100-45	City Treasurer
Fund 100-51	Human Resources
Fund 100-60	Marketing & Public Relations
Fund 100-62	Municipal beach
Fund 100-67	Financial Activities & Reporting

Fund 200	Building Department
Fund 300	Fire Department
Fund 600	Police Department
Fund 700	Sanitation & Environmental
Fund 800	Planning & Economic Dev
Fund 900	Public Works

SPECIAL REVENUE FUNDS

Description: Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes:

Fund 202	Home Rules Sales Tax Infrastructure Fund
Fund 205	American rescue Plan Fund
Fund 214	Foreign Fire Tax Fund
Fund 215	Fire Service Training Grant
Fund 218	Refuse Collection

Fund 228 Motor Fuel Tax

Waukegan uses its proportionate share of Illinois State Fuel Tax funds for the reconstruction and rehabilitation of City streets, street lighting, traffic signal maintenance, and curb and gutter replacement.

Fund 231 Public Safety Grant – Fire

Fund 232 911 Emergency

To account for receipt and use of 911 emergency tax funds charged per telecommunications line for public safety emergency communications.

Fund 240 Public Safety Grant – Police

Fund 242 HOME Rehabilitation Assistance

Fund 245 CDBG Community Development Block Grant

To account for the receipt and use of the City's proportionate share of intergovernmental revenues from the U.S. Department of Housing to assist in the rehabilitation of blighted conditions, to promote affordable housing throughout the City, to stabilize neighborhoods, to promote economic development within targeted areas.

Fund 251 Planning & Development Grants

Fund 252 Vacant Registry

Fund 261 North Point Lake TIF #7

Fund 262 Downton TIF #8

Fund 263 South Lakefront TIF #9

Fund 264 McGaw Park TIF #10

Fund 292 Prisoner Review/DUI SB740

Fund 295 Local Forfeiture

Fund 296 Narcotics Forfeiture

COMPONENT UNIT

Fund 211 Waukegan Municipal Public Library

A governmental component unit is a legally separate organization for which the elected officials are financially accountable. In addition, a component unit may be where for which the nature and significance of their relationship with the primary government (the City) are such that exclusion would cause the City's financial statements to be misleading due to close relations and financial integration with the City. The library is dependent upon resources allocated by the City through the annual tax levy.

CAPITAL PROJECT FUNDS

Description: Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary, special assessment, or trust funds).

Fund 300 Capital Project Fund
Fund 307 Fixed Asset Replacement Fund
Fund 312 street/Sidewalk Capital Project Fund

DEBT SERVICE FUNDS

Description: Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term obligation principal and interest.

Fund 400	Bond and Interest Fund	Final Maturity
Fund 468	$23,490,000 Series 2012A Bonds	2023
Fund 494	$ 1,675,000 Series 2012B Bonds	2023
Fund 495	$ 7,005,000 Series 2015A Bonds	2033
Fund 496	$14,050,000 Series 2015B Ref Bonds	2024
Fund 497	$ 6,850,000 Series 2016A Bonds	2029
Fund 475	$ 7,130,000 Series 2017A Ref Bonds	2030
Fund 430	$14,800,000 Series 2018A Sales Tax	2036
Fund 431	$21,410,000 Series 2018B Bonds	2033
Fund 432	$ 7,895,000 Series 2018D Judgment	2028
Fund 498	$ 40,000,000 Series 2021 A/B TIF	2038

In 2021 the City issued a TIF note to a developer, a direct placement of debt, in the amount of $40,000,000 for qualifying redevelopment costs incurred by the developer. The TIF note is payable to the developer and is secured solely from 90% of the tax increments collected from a specific portion of the development in TIF #10. The incentive expires in 2038 and carries an interest rate of 5.50%. The obligation does not constitute a charge upon any funds of the City.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

Description: to account for operations (a) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation), of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes:

Fund 555 Waterworks and Sewerage
Fund 556 Water/Sewer Capital Project Fund
Fund 595 Motor Vehicle Parking Fund

LONG TERM DEBT WITHIN ENTERPRISE FUNDS

Water and Sewer Utility	Final Maturity
$1,825,000 Series 2010D	2031
$8,180,000 Series 2012 C	2032
$15,615,000 Series 2018C	2038
Motor Vehicle Parking Fund	
$ 5,275,000 Series 2014A	2024

INTERNAL SERVICE FUNDS

Description: to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental units, on a cost-reimbursement basis.

Fund 660	Safety & Risk Management
Fund 680	Employee Benefit Plan
Fund 685	Self-Funded Flexible Spending

FIDUCIARY FUNDS

Description: Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include

TRUST FUNDS

Fund 719	Police Pension Fund
Fund 720	Firefighters Pension Fund
Fund 714	Working Cash Fund

ACCOUNT GROUPS

Description: General Fixed Assets Account Group - to account for a government's capitalized general fixed assets (other than those related to proprietary or similar trusts).

General Long-Term Debt - General Obligation long-term Obligations Account Group - to account for the outstanding principal of general long term obligations, (other than those related to and expected to be paid from proprietary, special assessment, or fiduciary funds).

Fund 900	General Fixed Assets
Fund 910	General Long-Term Debt Obligations

USE OF ACCOUNT CLASSIFICATIONS

Expenditures

Personal Services – Used to account for the cost of such payroll items as: wages, bonuses, overtime, cash stipends and incentives

Personnel Benefits – Used to account for the cost of employee health insurance premiums paid by the employer, employer paid social security (FICA) tax, medicare tax, life insurance premiums, workers compensation premiums.

Contractual Services – used to account for the cost of services provided by others

Commodities – used to account for the cost of inventory below that which is subject to capitalization

Capital Outlay – used to account for the cost of items greater than $5,000 with a useful life of five or more years.

Revenues

Revenues are ordinarily recorded within one of the following distinctions:

Taxes
Permits
Fees – Charges for Services
Licenses
Fines and Penalties
Intergovernmental – funds received from another government body, such as state and/or federal grants, and grants from private sources
Interest – Investment Income
Other – Miscellaneous
Premiums
Sales

Other Financing Sources (Uses)

Sources – Examples include:

Transfers into one fund to another fund of the City
Sales of Assets
Bond and/or lease proceeds

Uses – Includes a limited number of transactions that are used to account for non-operating receipts and expenditures. Examples include

Transfers from one fund to another fund (Interfund Transfers)

Types of Fund Balance

Fund Balance is the difference between assets and liabilities in governmental funds, and are recorded within one of five classifications:

Nonspendable – such as inventories
Restricted – may be used only for specified purposes
Committed – Committed to a certain use by legislation
Assigned – assigned by the governmental authority for an intended use
Unassigned

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

EMPLOYEE CENSUS BY DEPARTMENT
FY 2017 – FY 2022

CITY OF WAUKEGAN, IL
EMPLOYEE CENSUS BY DEPARTMENT
FY BEGINNING MAY 1, 2021

Employee Census	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Building, Planning & Development							
General Fund	18.00	20.00	20.00	20.00	20.00	20.00	-
Special Revenue Fund	4.00	3.00	3.00	3.00	3.00	3.00	-
	22.00	**23.00**	**23.00**	**23.00**	**23.00**	**23.00**	**-**
Central Services							
General Fund	37.00	38.50	37.50	32.50	33.50	40.00	6.50
Enterprise Fund	12.50	7.50	7.00	7.00	7.00	7.00	-
Internal Serv. Fund	-	-	1.00	6.00	7.00	6.00	(1.00)
	49.50	**46.00**	**45.50**	**45.50**	**47.50**	**53.00**	**5.50**
Fire Department							
General Fund	120.00	120.00	119.00	119.00	119.00	118.00	(1.00)
Special Revenue Fund	-	-	-	-	-	3.00	3.00
	120.00	**120.00**	**119.00**	**119.00**	**119.00**	**121.00**	**2.00**
Police Department							
General Fund	193.50	195.00	195.50	195.50	192.00	190.00	(2.00)
Special Revenue Fund	-	3.00	3.00	3.00	3.00	3.00	-
Enterprise Fund	-	2.00	2.00	2.00	2.00	2.00	-
	193.50	**200.00**	**200.50**	**200.50**	**197.00**	**195.00**	**(2.00)**
							-
Public Works							-
General Fund	33.00	49.00	49.00	49.00	49.00	51.00	2.00
Special Revenue Fund	15.00	-	-	-	-	-	-
Enterprise Fund	47.00	43.00	44.00	44.00	43.00	43.00	-
	95.00	**92.00**	**93.00**	**93.00**	**92.00**	**94.00**	**2.00**
							-
Total	**480.00**	**481.00**	**481.00**	**481.00**	**478.50**	**486.00**	**7.50**

Central Services

General Fund Central Services

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Admin Asst	-	-	1.00	1.00	-	(1.00)
Aldermen	9.00	9.00	9.00	9.00	9.00	-
Assistant IT Director	1.00	1.00	-	-	-	-
Chief of Staff	-	-	-	-	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	-
City Manager					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	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	-
Executive Asst to the Mayor	1.00	1.00	1.00	1.00	1.00	-
Executive Secretary	2.00	1.00	1.00	1.00	1.00	-
Finance Coordinator	3.00	3.00	2.00	2.00	3.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00	-
Finance Manager					1.00	1.00
HR Generalist	2.00	2.00	1.00	1.00	1.00	-
HR Manager	-	-	1.00	1.00	1.00	-
Human Resources Director	1.00	1.00	1.00	1.00	1.00	-
Information Sys Director	1.00	1.00	-	-	-	-
Intern	0.50	0.50	0.50	0.50	4.00	3.50
Lakefront Coordinator	-	1.00	-	-	1.00	1.00
Marketing & PR Director	1.00	1.00	1.00	1.00	1.00	-
Marketing & PR Specialist	-	-	1.00	1.00	1.00	-
Mayor	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor	-		1.00	1.00	1.00	-
Senior Accountant	2.00	2.00	2.00	2.00	1.00	(1.00)
Special Projects Manager	3.00	3.00	3.00	3.00	2.00	(1.00)
Staff Accountant	1.00	1.00	1.00	1.00	2.00	1.00
Systems Administrator	2.00	2.00	-	-	-	-
	38.50	**37.50**	**32.50**	**33.50**	**40.00**	**6.50**

Enterprise Funds Central Services

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Admin Asst - W/S	-	-	-	-	1.00	1.00
Clerical Tech - W/S	4.50	4.00	3.00	3.00	3.00	-
Deputy Clerk - Motor Veh.	-	-	-	-	-	-
Finance Coordinator - W/S	1.00	-	1.00	1.00	1.00	-
Senior Accountant - W/S	1.00	1.00	1.00	1.00	-	(1.00)
Staff Accountant - W/S	1.00	1.00	2.00	2.00	2.00	-
	7.50	**7.00**	**7.00**	**7.00**	**7.00**	**-**

Internal Service Funds Central Services

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Assistant IT Director	-	-	1.00	1.00	1.00	-
IT Administrator	-	-	1.00	1.00	1.00	-
Information Sys Director	-	-	1.00	1.00	1.00	-
IT Technician	-	-	2.00	3.00	2.00	(1.00)
Risk Manager	-	1.00	1.00	1.00	1.00	-
	-	**1.00**	**6.00**	**7.00**	**6.00**	**(1.00)**
Total Central Services	**46.00**	**45.50**	**45.50**	**47.50**	**53.00**	**5.50**

Building, Planning & Development

General Fund Building Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
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	2.00	2.00	2.00	2.00	2.00	-
Code Enforcement Officer	9.00	9.00	9.00	9.00	9.00	-
Code Enforcement Supervisor	1.00	-	-	-	-	-
Executive Secretary		1.00	1.00	1.00	1.00	-
Office Supervisor	1.00	1.00	1.00	1.00	1.00	-
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	-
	16.00	**16.00**	**16.00**	**16.00**	**16.00**	**-**

General Fund Planning Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Admin Asst	-	1.00	1.00	1.00	1.00	-
Asst Planner	-	-	-	-	-	-
Dir. of Community Dev		-	-	-	-	-
Dir. Of Planning & Econ Dev	1.00	1.00	1.00	1.00	1.00	-
Lakefront Coordinator	-	-	-	-	-	-
Principal Planner		1.00	1.00	1.00	1.00	-
Senior Planner	3.00	1.00	1.00	1.00	1.00	-
	4.00	**4.00**	**4.00**	**4.00**	**4.00**	**-**

Special Revenue Funds Community Development Block Grant

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Compliance Coordinator	1.00	1.00	1.00	1.00	1.00	-
Director of CDBG	1.00	1.00	1.00	1.00	1.00	-
Rehab Coordinator	1.00	1.00	1.00	1.00	1.00	-
	3.00	**3.00**	**3.00**	**3.00**	**3.00**	**-**
Total Building, Planning & Development	**23.00**	**23.00**	**23.00**	**23.00**	**23.00**	**-**

Fire Department

General Fund Fire Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
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	6.00	6.00	6.00	-
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	82.00	82.00	83.00	1.00
Master Mechanic	1.00	-	-	-	-	-
	120.00	**119.00**	**119.00**	**119.00**	**118.00**	**(1.00)**

Special Revenue Funds Fire Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Firefighter	-	-	-	-	3.00	3.00
	-	-	-	-	**3.00**	**3.00**
Total Fire Department	**120.00**	**119.00**	**119.00**	**119.00**	**121.00**	**-**

Police Department

General Fund Police Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Admin Asst	2.00	2.00	4.00	5.00	5.00	-
Animal Control, PW Supervisor	1.00	1.00	1.00	1.00	1.00	-
Civil Service Commissioner	1.50	1.50	1.00	1.00	1.00	-
Civil Service Secretary	0.50	-	-	-	-	-
Clerical Tech	7.00	7.50	6.00	4.00	4.00	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	-
Finance Coordinator	1.00	1.00	1.00	1.00	-	(1.00)
Interns - Beach Rangers	2.50	2.50	2.50	-	-	-
Office Supervisor	1.00	1.00	1.00	1.00	-	(1.00)
Patrol Officer	117.00	117.00	117.00	117.00	118.00	1.00
Police Auxiliary	5.00	5.00	5.00	5.00	5.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	-
Police Commander	4.00	4.00	9.00	9.00	9.00	-
Police Deputy Chief	3.00	3.00	3.00	3.00	2.00	(1.00)
Police Lieutenant	8.00	8.00	4.00	4.00	4.00	-
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	-
Police Sergeant	17.00	17.00	17.00	17.00	17.00	-
Property Evidence Manager	2.50	3.00	2.00	2.00	2.00	-
Telecomm Supervisor	3.00	3.00	3.00	3.00	3.00	-
Telecommunicator Senior	3.00	3.00	3.00	3.00	3.00	-
Telecommunicator	13.00	13.00	13.00	13.00	13.00	-
	195.00	**195.50**	**195.50**	**192.00**	**190.00**	**(2.00)**

Enterprise Funds Police Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Maintenance Worker	1.00	1.00	1.00	1.00	1.00	-
Parking (PW) Supervisor	1.00	1.00	1.00	1.00	1.00	-
	2.00	**2.00**	**2.00**	**2.00**	**2.00**	**-**

Special Revenue Funds Police Department

	FY2018	FY2019	FY2020	FY2021	FY2022 Proposed	Change
Communications Dir. - E911	1.00	1.00	1.00	1.00	1.00	-
Telecommunicator - E911	2.00	2.00	2.00	2.00	2.00	-
	3.00	**3.00**	**3.00**	**3.00**	**3.00**	**-**
Total Police	**200.00**	**200.50**	**200.50**	**197.00**	**195.00**	**-**

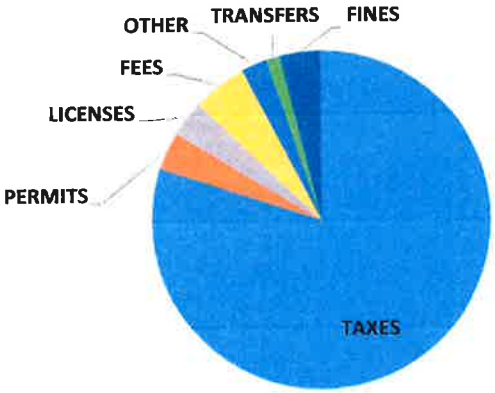
CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

GENERAL CORPORATE FUND

	FY 2022 Appropriation
CENTRAL SERVICES	5,176,320
BUILDING DEPT	2,193,800
FIRE & EMT SERVICES	25,306,800
POLICE - PUBLIC SAFETY	37,992,300
REFUSE & ENVIRONMENTAL	295,000
PLANNING & DEVELOPMENT	1,926,800
PUBLIC WORKS	7,417,600
	$ 80,308,620

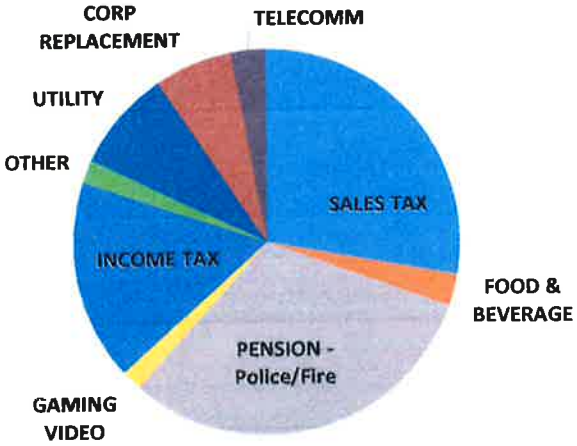
GENERAL FUND
WHERE THE MONEY COMES FROM

TAXES	61,538,200	80.1%
PERMITS	2,778,700	3.6%
LICENSES	2,682,000	3.5%
FEES	3,997,100	5.2%
OTHER	1,913,100	2.5%
TRANSFERS	1,000,000	1.3%
FINES	2,954,000	3.8%
	76,863,100	100.0%



GENERAL FUND TAX REVENUE

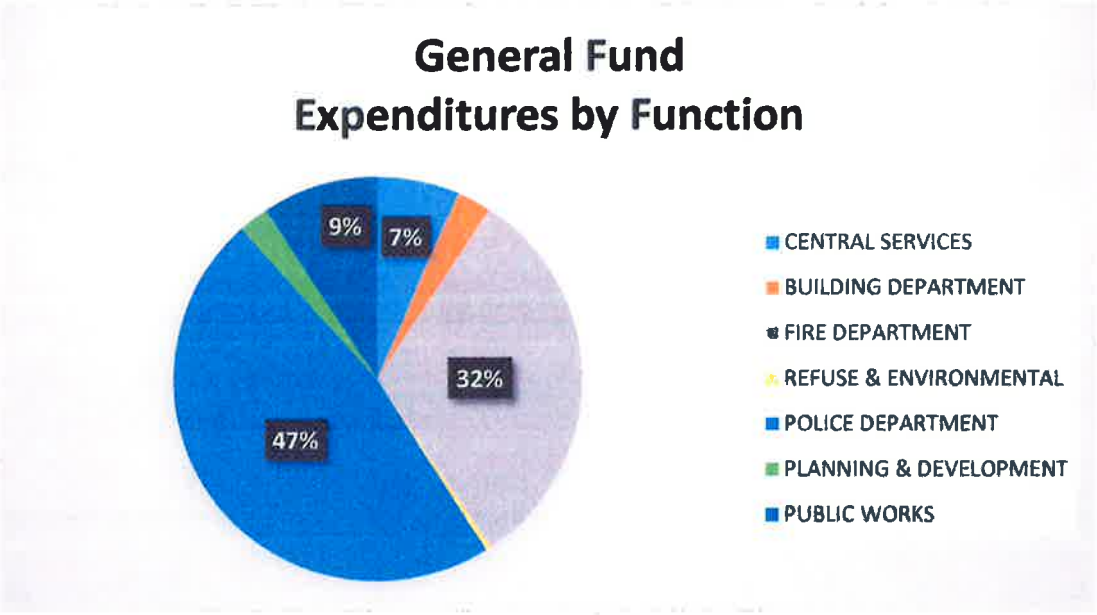
SALES TAX	16,144,200	27.8%
FOOD & BEVERAGE	1,572,000	2.7%
PENSION - Police/Fire	18,095,000	31.1%
GAMING VIDEO	1,000,000	1.7%
INCOME TAX	9,800,000	16.9%
OTHER	1,107,000	1.9%
UTILITY	4,950,000	8.5%
CORP REPLACEMENT	3,800,000	6.5%
TELECOMM	1,670,000	2.9%
LOCAL USE TAX	3,400,000	5.8%
	58,138,200	100.0%



CITY OF WAUKEGAN
Fiscal Year Beginning May 1, 2021

GENERAL FUND
EXPENDITURES BY FUNCTION

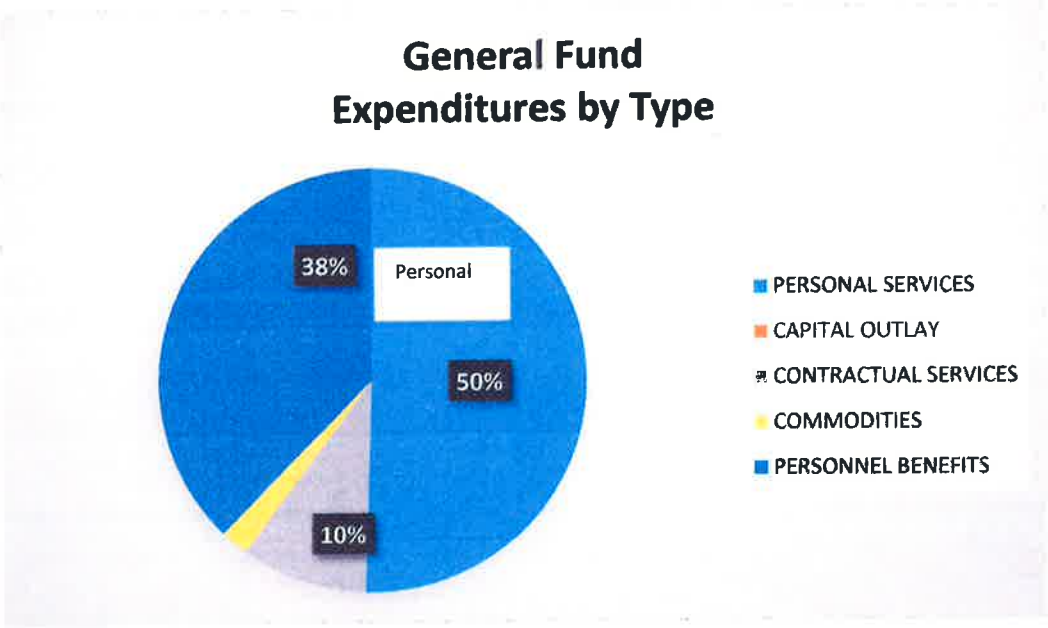
CENTRAL SERVICES	5,176,320	6.45%
BUILDING DEPARTMENT	2,193,800	2.73%
FIRE DEPARTMENT	25,306,800	31.51%
REFUSE & ENVIRONMENTAL	295,000	0.37%
POLICE DEPARTMENT	37,992,300	47.31%
PLANNING & DEVELOPMENT	1,926,800	2.40%
PUBLIC WORKS	7,417,600	9.24%
	80,308,620	100.00%



CITY OF WAUKEGAN
Fiscal Year Beginning May 1, 2021

GENERAL FUND
EXPENDITURES BY TYPE

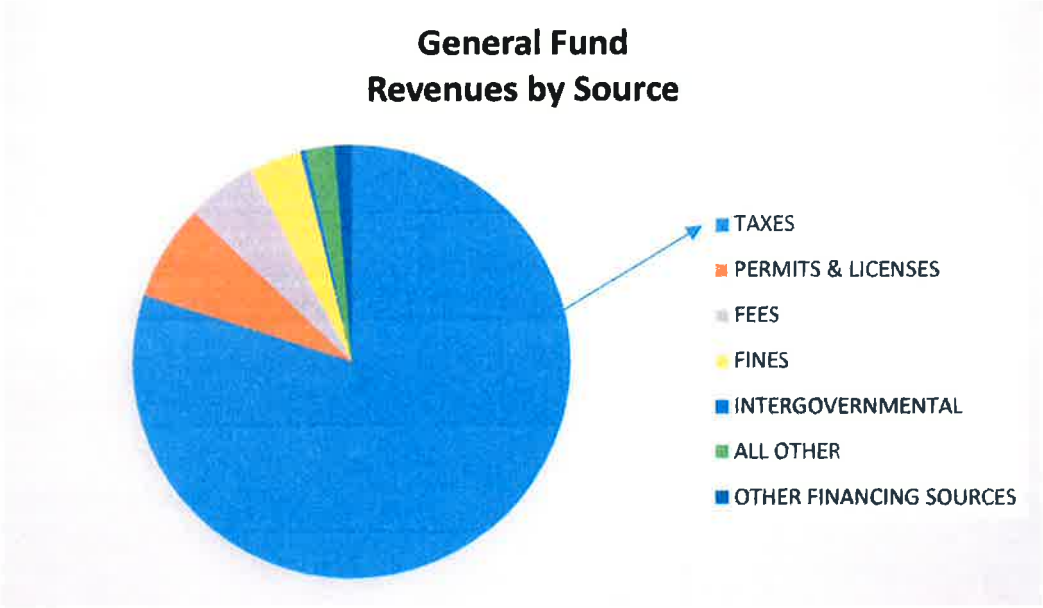
PERSONAL SERVICES	40,579,700	50.53%
CAPITAL OUTLAY	11,000	0.01%
CONTRACTUAL SERVICES	7,776,900	9.68%
COMMODITIES	1,695,000	2.11%
PERSONNEL BENEFITS	30,246,020	37.66%
	80,308,620	100.00%



CITY OF WAUKEGAN
Fiscal Year Beginning May 1, 2021

GENERAL FUND
REVENUES BY SOURCE

TAXES	61,538,200	80.06%
PERMITS & LICENSES	5,460,700	7.10%
FEES	3,997,100	5.20%
FINES	2,954,000	3.84%
INTERGOVERNMENTAL	300,000	0.39%
ALL OTHER	1,613,100	2.10%
OTHER FINANCING SOURCES	1,000,000	1.30%
	76,863,100	100.00%



CITY OF WAUKEGAN, IL
GENERAL FUND SUMMARY

Description	FY 2021 Budget	FY 2022 Budget	Variance	Pct Change
REVENUES				
Tax Collection	62,159,700	61,538,200	(621,500)	-1.0%
Permits	3,011,200	2,778,700	(232,500)	-7.7%
Licenses	3,473,865	2,682,000	(791,865)	-22.8%
Fees	3,171,500	3,127,100	(44,400)	-1.4%
Franchise Fees	900,000	870,000	(30,000)	-3.3%
Fines	2,139,700	2,954,000	814,300	38.1%
Reimbursement Revenue	31,000	15,000	(16,000)	-51.6%
Intergovernmental Revenue	220,000	300,000	80,000	36.4%
Interest	418,000	100,000	(318,000)	-76.1%
Quasi-External Transactions	708,000	776,000	68,000	9.6%
Miscellaneous Revenue	693,600	722,100	28,500	4.1%
Transfers		1,000,000		
TOTAL REVENUES	76,926,565	76,863,100	(63,465)	-0.1%
EXPENDITURES BY FUNCTION				
Personnel Services	35,485,600	40,579,700	5,094,100	14.4%
Personnel Benefits	27,358,100	30,246,020	2,887,920	10.6%
Contractural Services	6,011,347	7,776,900	1,765,553	29.4%
Commodities	1,938,381	1,695,000	(243,381)	-12.6%
Capital Outlay	70,372	11,000	(59,372)	-84.4%
TOTAL EXPENDITURES	70,863,800	80,308,620	9,444,820	13.3%
EXPENDITURES BY DEPARTMENT				
Central Services	4,245,500	5,097,320	851,820	20.1%
Building Department	1,778,290	2,193,800	415,510	23.4%
Fire Department	21,866,200	25,306,800	3,440,600	15.7%
Police Department	34,507,300	38,071,300	3,564,000	10.3%
Refuse & Environmental	273,878	295,000	21,122	7.7%
Planning & Development	1,630,010	1,926,800	296,790	18.2%
Public Works	6,562,622	7,417,600	854,978	13.0%
	70,863,800	80,308,620	9,444,820	13.3%
REVENUES OVER (UNDER EXPENDITURES	6,062,765	(3,445,520)		
	8.56%	-4.29%		

GENERAL FUND SUMMARY

Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES				
Tax Collection	59,332,697	59,870,953	62,159,700	61,538,200
Permits	2,000,275	2,620,802	3,011,200	2,778,700
Liscenses	3,118,253	2,952,817	3,473,865	2,682,000
Fees	3,679,992	3,240,542	3,171,500	3,127,100
Franchise Fees	944,322	847,097	900,000	870,000
Fines	3,164,230	3,143,730	2,139,700	2,954,000
Reimbursement Revenue	24,880	11,456	31,000	15,000
Intergovernmental Revenue	382,153	4,413,626	220,000	300,000
Interest	277,884	19,062	418,000	100,000
Quasi-External Transactions	689,000	708,000	708,000	776,000
Miscellaneous Revenue	893,538	740,171	693,600	722,100
Other	21,297	0	0	1,000,000
TOTAL REVENUES	74,528,520	78,568,256	76,926,565	76,863,100
Personnel Services	39,077,043	39,861,414	35,485,600	40,579,700
Personnel Benefits	26,522,370	27,859,687	27,358,100	30,246,020
Contractural Services	7,484,636	6,785,207	6,011,347	7,776,900
Commodities	2,171,854	1,573,281	1,938,381	1,695,000
Capital Outlay	77,228	1,076	70,372	11,000
TOTAL EXPENDITURES	75,333,131	76,080,665	70,863,800	80,308,620
REVENUES OVER (UNDER EXPENDITURES	(804,611)	2,487,591	6,062,765	(3,445,520)
EXPENDITURES BY DEPARTMENT				
Central Services	4,451,096	4,742,282	4,245,500	5,176,320
Building Department	1,677,038	1,823,884	1,778,290	2,193,800
Fire Department	23,319,578	23,760,701	21,866,200	25,306,800
Police Department	36,582,965	37,404,580	34,507,300	37,992,300
Refuse & Environmental	262,988	468,891	273,878	295,000
Planning & Development	1,652,723	1,273,466	1,630,010	1,926,800
Public Works	7,386,744	6,606,861	6,562,622	7,417,600
	75,333,131	76,080,665	70,863,800	80,308,620
OTHER FINANCING SOURCES (USES)				
Transfers Out	(119,520)	(56,063)		
	(7,520)	(56,063)		
REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES & OTHER FINANCING USES	(812,131)	2,431,528	6,062,765	(3,445,520)
FUND BALANCE				
BEGINNING OF YEAR	26,163,663	25,351,532	25,351,532	27,839,123
END OF YEAR	25,351,532	27,839,123	31,414,297	24,393,603

CITY OF WAUKEGAN, IL
GENERAL FUND REVENUES
FISCAL YEAR BEGINNING MAY 1, 2021

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
100	30080	Home Rule Retail Occ./Serv.Tax	5,997,758	5,757,796	6,400,800	5,844,200
100	30731	Gaming Push Tax	0	0	1,250,000	0
100	30005	Property Tax-Police Pension	8,294,046	8,477,283	8,535,000	9,130,000
100	30006	Property Tax-Fire Pension	5,900,863	6,082,669	6,077,000	6,790,000
100	30007	Property Tax-IMRF	961,254	635,672	640,000	1,800,000
100	30008	Property Tax-PSEBA	0	392,329	395,000	375,000
100	30075	Sales Tax	9,961,845	10,463,048	10,463,700	10,300,000
100	30085	Cannabis Excise Tax	14,577	72,810	69,400	70,000
100	30150	Local Use Tax	3,183,807	3,982,627	3,129,600	3,400,000
100	30151	Utility Use Tax	983,825	886,789	856,400	900,000
100	30200	Utility Tax	4,013,533	4,007,289	4,426,400	4,050,000
100	30250	Telecommunications Tax	1,787,323	1,653,470	1,940,000	1,670,000
100	30300	Income Tax	9,654,658	10,211,662	9,113,200	9,800,000
100	30400	Replacement Tax	4,202,034	3,994,091	3,350,500	3,800,000
100	30500	Hotel/Motel Tax	1,308,906	591,569	1,460,200	700,000
100	30510	FOOD & BEVERAGE TAX	1,566,241	1,558,405	2,589,500	1,572,000
100	30550	Road & Bridge Tax	348,700	287,045	332,800	310,000
100	30730	Gaming Video Tax Revenue	1,124,870	791,222	1,100,000	1,000,000
100	30740	Municipal Auto Rental Tax	27,527	24,284	27,200	26,000
100	30750	St. of IL Pull Tabs/Jar Games	930	893	3,000	1,000
	SUB 3000	**Tax Collection**	**59,332,697**	**59,870,953**	**62,159,700**	**61,538,200**
100	32011	Permits-Fire Protection Const.	32,166	34,219	22,500	27,500
100	32015	Permits-Hazardous Business/Mat	15,600	59,858	15,100	45,000
100	32000	Permits - Building	1,341,052	1,682,881	2,076,300	1,800,000
100	32001	Permits - Electrical	188,624	249,022	313,900	264,000
100	32002	Permits - Plumbing	155,463	184,861	241,800	205,000
100	32003	Permits - Heating (HVAC)	136,527	225,386	245,500	252,000
100	32004	Permits-Occupancy/Residential	24,350	33,067	25,400	34,000
100	32005	Permits - Signs	22,122	18,665	18,800	19,000
100	32006	Permits - Demolition	11,106	2,853	6,200	2,000
100	32008	Permits - City Drivers	1,000	570	900	900
100	32012	Permits - Elevator	16,317	20,074	8,300	22,000
100	32014	Permits - Roadway Damage	35,630	54,590	23,200	50,000
100	32016	Permits-Small Cell Antenna	1,300	2,650	1,300	1,300
100	32030	Permits - Solar	19,007	52,106	12,000	56,000
100	32007	Permits - Food Handlers	10	0	0	0
	SUB 3200	**Permits**	**2,000,275**	**2,620,802**	**3,011,200**	**2,778,700**
100	33001	License- Vehicle	1,181,515	972,659	919,900	1,000,000
100	33002	License- Liquor	619,423	1,112,152	388,200	375,000
100	33003	Licenses - Det by Sq Footage	347,393	373,415	297,500	375,000
100	33004	License- Gaming Machines	279,040		1,304,100	378,000
100	33005	License- Amusement Devices $50	13,900	20,500	13,700	15,000
100	33006	License- Amusement Arcade 1000	0	0	0	0
100	33013	License- Vicious Animal $25	0	0	0	0
100	33015	License- Animal $5	6,064	6,757	9,600	6,500
100	33018	License- Garbage Truck per $50	0	0	0	0

CITY OF WAUKEGAN, IL
GENERAL FUND REVENUES
FISCAL YEAR BEGINNING MAY 1, 2021

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
100	33021	License- Juke Box $50	3,800	2,900	3,900	4,000
100	33022	License- Bakery $50	15	0	0	0
100	33024	License- Restaurant	150	0	0	0
100	33028	License- Tobacco Dealer $25	24,900	24,900	26,900	30,000
100	33029	License- Vending Machine	21,233	22,448	22,200	26,500
100	33030	License- Bicycle $.25	170	715	0	0
100	33031	License- Contractor's Regist.	93,202	85,000	100,200	90,000
100	33032	License- Rental Service $50	0	100	0	0
100	33033	License- Pawn Shop $1000	9,000	9,000	9,000	9,000
100	33034	License- Rental Property	461,321	261,296	308,100	300,000
100	33035	License- Currency Exchg. $100	200	200	0	200
100	33037	License- Laundry $50	100	0	0	0
100	33048	License- Circus per day $200	0	0	0	0
100	33051	License-Breeding	0	0	0	0
100	33055	License- Resale Dealer	0	0	0	0
100	33060	License- Sales Door/Door $50	450	2,175	0	2,000
100	33064	License- Billiard per table$25	1,365	1,365	1,365	2,000
100	33075	License- Public Transportation	6,680	1,260	3,100	2,000
100	33087	License- Day Care	18,300	17,250	19,700	22,000
100	33099	License-Flat Fee Business	26,625	37,075	43,800	42,500
100	33100	License- Raffle Ordinance	975	300	0	300
100	33199	License- General Business	2,432	1,350	2,600	2,000
100	33066	License- Dancing School $10/50	0	0	0	0
	SUB 3300	**Licenses**	**3,118,253**	**2,952,817**	**3,473,865**	**2,682,000**
100	34017	Fees - Burgler Alarm Subscribe	130,067	125,064	182,600	150,000
100	34000	Fees - Subpeona	693	815	700	1,000
100	34001	Fees - Board-Up Service	19,450	2,234	1,700	2,200
100	34002	Fees - Plans & Spec - Fire	437,502	606,498	432,800	500,000
100	34003	Fees - Weed Cutting	1,516	3,145	1,600	1,000
100	34004	Fees - Debris Removal-Garbage	650	150	800	200
100	34005	Fees - Conservation @ $0.25	325	627	0	1,000
100	34006	Fees - Fire Recovery	88,153	37,837	84,200	80,000
100	34007	Fees - Fire Reports	340	195	0	200
100	34008	Fees - Ambulance Service	2,292,134	1,861,294	1,591,100	1,800,000
100	34012	Fees - Vital Statistics	41,164	86,912	39,100	50,000
100	34013	Fees - Scoop Vendors	9,675	0	10,300	0
100	34014	Fees - Liquor License Filing	0	105	0	200
100	34015	Fees - False Fire Alarm	18,045	16,450	34,000	17,000
100	34016	Fees - False Burgler Alarm	22,153	9,325	38,700	12,000
100	34018	Fees - Fire Alarm Subscribe	390,201	375,192	547,800	400,000
100	34019	Fees - Photo Copy	52,079	12,631	19,500	12,000
100	34020	Fees - Bid Packages	2,788	0	0	0
100	34021	Fees - Elevator Inspection	20,850	5,240	58,300	7,000
100	34026	Fees - Ambulance Inspection	140	0	0	0
100	34029	Fees - Taxi Inspections	688	50	1,300	800
100	34033	Fees - Zoning, Annex. Subdivis	1,700	300	0	1,000
100	34034	Fees - Zoning Letters & Cert.	2,950	0	10,800	0

CITY OF WAUKEGAN, IL
GENERAL FUND REVENUES
FISCAL YEAR BEGINNING MAY 1, 2021

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
100	34035	Fees - Grave Openings/Lots	3,075	0	0	0
100	34036	Fees - Street Openings	10,625	15,700	12,200	15,000
100	34037	Fees - Parking Lot Maintenance	0	0	0	0
100	34040	Fees - Prisoner's Boarding	0	0	0	0
100	34043	Fees - Vacations of Land	300	4,027	0	5,000
100	34044	Fees - Planned Unit Dev.	1,000	0	0	0
100	34045	Fees - Inspection	14,684	1,800	500	2,000
100	34046	Fees - HAZMAT Removal/Standby	100	100	0	100
100	34049	Fees - License fee Fire Dept.	8,450	9,525	7,200	12,000
100	34051	Fees - Garage Demolition	110	131	0	200
100	34060	Fees - Finger Print-Liq. Lic.	1,534	2,703	2,000	1,000
100	34065	Fees - Finger Print - Walk-Ins	1,755	1,845	1,900	2,000
100	34066	Fees - Rental Reinspection Fee	225	0	700	2,000
100	34067	Fees - Job Apps. Fire & Police	0	275	0	
100	34068	Fees - Fire Inspection	0	0	0	300
100	34069	Fees - Rental Unit Inspection	0	0	0	0
100	34070	Fees - Employee Wage Lien Proc	1,728	1,458	0	1,000
100	34071	Fees - Annual Sign Fee	653	0	0	0
100	34072	Fees - Applc.for Sign Variance	650	0	0	0
100	34074	Fees - Veh Register - Scoopin	0	0	0	0
100	34075	Fees- Conditional Use Permit	2,000	6,500	4,700	6,500
100	34077	Fees - Walk Thru Inspection	56,181	9,935	18,200	11,000
100	34078	Fees-Vacant Structure Register	11,800	100	31,400	1,000
100	34079	GEMT Ambulance Payments		9,413		
100	34080	Fees - NSF Check Processing	510	350	0	400
100	34084	Fees - License fee Bus.License	7,282	8,000	6,900	8,000
100	34085	Fees - Rental License	(8)	0	0	0
100	34087	Fees - Police Registration Fee	3,890	3,370	2,300	3,000
100	34088	Fees - Cellular Telecom/Tower	19,388	20,746	18,500	20,000
100	34094	Fees - GIS Mapping	600	500	9,700	1,000
100	34095	Fees - Business Registration	200	0	0	0
100	34100	Fees - Garbage Collection	0	0	0	0
	SUB 3400	**Fees**	**3,679,992**	**3,240,542**	**3,171,500**	**3,127,100**
100	34491	Franchise Fees - Video Service	10,000	20,000	50,000	20,000
100	34492	Franchise Fees - Cable Service	841,929	827,097	750,000	850,000
100	34493	Franchise Fees - OTB-Churchill	92,393		100,000	
100	34091	Franchise Fees - Video Service	0	0	0	0
100	34092	Franchise Fees - COMCAST CABLE	0	0	0	0
	SUB 3440	**Franchise Fees**	**944,322**	**847,097**	**900,000**	**870,000**

CITY OF WAUKEGAN, IL
GENERAL FUND REVENUES
FISCAL YEAR BEGINNING MAY 1, 2021

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
100	35000	Fines - Lake Co. Circuit Court	265,247	305,064	277,200	275,000
100	35400	Fines - Tobacco Enf. Violation	0	2,000	0	2,000
100	35800	Fines- Code Enforcement/Zoning	24,320	14,497	27,300	14,000
100	35875	Fines - Automated Traffic Enfo	2,322,502	2,147,036	1,000,000	2,000,000
100	35100	Fines - Parking	393,858	515,799	650,000	500,000
100	35300	Fines - Court Ordered Fines	2,631	1,897	0	0
100	35310	Fines - Seizures	123,511	118,784	141,900	126,000
100	35877	Fines-Arrest	31,166	38,653	41,300	37,000
100	35051	Fines - Adult Materials	995	0	2,000	0
100	35200	Fines - Animal Control Violat.	0	0	0	0
100	35410	Fines-Bail Bond Fees	0	0	0	0
100	35876	Fines- e-Citation	0	0	0	0
	SUB 3500	**Fines**	**3,164,230**	**3,143,730**	**2,139,700**	**2,954,000**
100	42856	Municipal Prosecution Fees	24,880	11,456	31,000	15,000
	SUB 4200	**Reimbursement Revenue**	**24,880**	**11,456**	**31,000**	**15,000**
100	43400	Pace Shelter Advertising Incom	0	13,388	20,000	20,000
100	44225	Unit School Dist 60 Police/Sec	78,317	138,009	65,000	80,000
100	44230	Waukegan Housing Auth-Security	54,084	27,042	55,000	55,000
100	44359	Grant-Mini Mobilization	0	13,572	0	
100	43410	State Route Hwy. Maintenance	115,514	95,021	80,000	80,000
100	44130	GRANT-Federal	26,485	4,002,442	0	
100	44354	Grant - Police Canine Unit	25,000	22,500	0	
100	44360	Grant-Illinois Highway Safety	76,815	82,532	0	
100	44370	Grant-Law Enforcement Tobacco	5,940	2,970	0	
100	44960	IL Training Reimb. - Police	0	16,150	0	14,000
100	44135	GRANT-State	0	0	0	51,000
100	44367	Grant - DOL Workforce	0	0	0	
	SUB 4400	**Intergovernmental Revenue**	**382,153**	**4,413,626**	**220,000**	**300,000**
100	46100	Interest Earned	249,609	19,062	418,000	100,000
100	46501	Donations - Scoop	26,775	0	0	0
100	46708	Donations - Natl Night Out	1,500	0	0	0
100	46391	Rental Income-Family First Ctr	0	0	0	0
100	46510	Donations - Vital Link	0	0	0	0
100	46520	Donations - Public Safety	0	0	0	0
100	46540	Donations - General Purpose	0	0	0	0
100	46700	Donations - D.A.R.E. Program	0	0	0	0
100	46706	Donations - SHOP with a COP	0	0	0	0
100	46709	Donations - Speical Olympics	0	0	0	0
	SUB 4600	**Interest**	**277,884**	**19,062**	**418,000**	**100,000**
100	47245	CDBG - Code Enfr/Comm Policing	50,000	50,000	50,000	50,000
100	47555	Enterprise Fund Reimbursement	639,000	658,000	658,000	726,000
100	47595	Prkng Lot Admin. Reimbursement	0	0	0	0
	SUB 4700	**Quasi-External Transactions**	**689,000**	**708,000**	**708,000**	**776,000**

CITY OF WAUKEGAN, IL
GENERAL FUND REVENUES
FISCAL YEAR BEGINNING MAY 1, 2021

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
100	46390	Rental Income - Other	5,742	5,832	4,900	7,000
100	48050	Sale of Recyclables	14,417	45,608	12,900	50,000
100	48100	Sale of Gas & Oil	125,325	62,531	145,000	65,000
100	48129	Reimbursement - PW Services	10,600	100	10,900	0
100	48170	Sale of Labor & Materials	3,250	3,125	4,500	2,000
100	48190	Sale of Miscellaneous Items	17	50	0	0
100	48240	Special Police Duty	405,538	518,989	416,700	500,000
100	48410	Reimbursement - Salary	30,393	1	0	0
100	48500	Liens - Weed	1,271	2,458	5,200	3,000
100	48530	Liens - Release	4,188	2,448	5,100	2,000
100	48650	Special Events Revenue	890	450	2,500	500
100	48673	Beach Parking	53,292	67,341	54,600	50,000
100	48900	Miscellaneous Revenue	135,460	576	2,000	0
100	48150	Sale of Code Books	100	0	0	0
100	48220	Restitution Payments	600	0	0	0
100	48540	Liens - Debris Removal	4,916	0	0	0
100	48620	Wkgn Housing Auth. In Lieu Tax	75,948	0	0	0
100	48920	Evidence Technician Revenue	769	6,239	0	2,500
100	48290	Other Reimbursements	0	50	1,600	100
100	48653	Special Events-Fire Reimb	0	0	0	0
100	48110	Sale of Signs	0	0	0	0
100	48400	Reimbursement - Jury Duty	0	0	0	0
100	48664	Corporate Sponsorship	0	0	0	0
100	48915	Services Provided to EF555	0	0	0	0
100	57000	Return of Accumulated Reserve Charges-Late Payment/Penalties	20,820	24,373	27,700	40,000
	SUB 4800	**Miscellaneous Revenue**	**893,538**	**740,171**	**693,600**	**722,100**
100	49215	Proceeds-Sale of Property	21,297	0	0	0
	49310	Bonds Issued				
	49312	Premium on Bonds Issued				
100		Transfers In	0	0	0	0
	63202	Transfer In from ARP Fund				
	63228	Transfer In from MFT				1,000,000
100		Transfers Out	0	0	0	0
	SUB 4900	**Other Financing Sources (Uses)**	**21,297**	**0**	**0**	1,000,000
		TOTAL REVENUES	**74,528,520**	**78,568,256**	**76,926,565**	**76,863,100**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
EXPENDITURES BY DEPARTMENT						
029	Legal Services		468,931	474,216	506,059	447,000
030	Office of the Mayor		676,265	674,569	578,941	870,420
031	City Council		472,460	472,854	440,100	472,600
035	General Administrative Costs		474,810	735,368	493,471	466,000
036	Financial Services		782,082	847,201	726,875	1,108,000
040	City Clerk		491,151	541,881	465,400	387,900
045	City Treasurer		197,328	200,863	170,239	207,800
051	Human Resources		355,303	367,322	329,300	406,500
060	Marketing & Public Relations		434,264	344,628	381,016	515,500
062	Municipal Beach		0	0	0	196,600
067	Financing Activities & Reporting Non-Cash		98,503	83,380	154,100	98,000
			4,451,096	**4,742,282**	**4,245,500**	**5,176,320**
EXPENDITURES BY FUNCTION						
	Personal Services		1,988,429	2,161,736	1,875,600	2,519,300
	Personnel Benefits		935,564	1,211,935	872,200	1,083,020
	Contractual Services		1,467,502	1,291,171	1,413,269	1,533,000
	Commodities		71,168	77,440	83,531	41,000
			4,462,663	**4,742,282**	**4,245,500**	**5,176,320**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
LEGAL SERVICES						
Dept 029						
CONTRACTUAL SERVICES						
102924432	Postage					
102924437	Legal Services		457,032	469,153	497,010	445,000
102924438	Other Professional Services		212			
102924454	Labor Relations		120	5,063	9,049	2,000
			457,364	**474,216**	**506,059**	**447,000**
PERSONNEL BENEFITS						
102922458	Liability Insurance		11,567			
			11,567			
Total Expenditures			**468,931**	**474,216**	**506,059**	**447,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
OFFICE OF THE MAYOR						
Dept 030						
PERSONAL SERVICES						
103021368	Part Time Employees	0.5		9,955	6,000	8,500
103021399	Earned Sick Leave Pay Outs		1,677	1,751		
103021780	Mayor	1	118,502	118,502	107,100	119,000
103021819	Elected Official Expense Acct		17,865	18,900	16,200	18,000
103021841	Special Projects Analyst		212,797	230,366	194,800	
103021778	Chief of Staff	1				152,000
103021779	City Manager	1				220,000
103021842	Executive Assistant to Mayor	1	72,942	76,727	65,800	77,000
		5.5	**423,783**	**456,201**	**389,900**	**594,500**
PERSONNEL BENEFITS						
103022456	Hospitalization		68,014	62,156	41,000	73,120
103022461	Employer Portion-OASDI (FICA)		25,360	27,284	19,400	34,000
103022462	Employer Portion-Medicare Ex		6,122	6,568	5,700	8,000
103022467	Life Insurance Premiums		1,519	1,836	1,200	1,800
103022474	Liquor Stipend		10,000	10,000	9,000	10,000
103022610	Employer IMRF		52,542	60,041	50,000	69,000
			163,557	**167,885**	**126,300**	**195,920**
CONTRACTUAL SERVICES						
103024412	Equipment Maintenance				1,400	1,000
103024423	Telephone		3,848			0
103024428	Rental/Lease Purchase		683		400	0
103024429	Conference & Travel		14,205	871	1,790	12,000
103024432	Postage		301	405	400	0
103024434	Printing		4,082		500	2,000
103024436	Consultant Services		9,000		6,751	13,000
103024437	Legal Services		5,904		1,800	3,000
103024438	Other Professional Services		1,256		400	1,000
103024443	Membership Dues		10,344	16,397	18,450	13,000
103024481	Contributions Expense		2,400		0	2,000
103024491	Employee Physical/Med Treatmnt		0	50	50	0
103024581	WKGN Chamber of Commerce		5,000	5,000	2,000	5,000
103024639	Community Resources-Main St.		25,000	25,000	25,000	25,000
			82,023	**47,723**	**58,941**	**77,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
COMMODITIES						
103025465	Office Supplies		2,084	1,052	1,200	2,000
103025466	Gasoline & Oil		1,641	1,708	1,600	1,000
103025468	Operating Supplies		43		100	0
103025478	Computer Supplies		292		0	0
103025576	Wireless Phone/Internet		2,842			0
			6,902	**2,760**	**2,900**	**3,000**
CAPITAL OUTLAY						
103026498	Office Furniture/Equipment				900	
			0	**0**	**900**	**0**
TOTAL EXPENDITURES			**676,265**	**674,569**	**578,941**	**870,420**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
CITY COUNCIL						
Dept 031						
PERSONAL SERVICES						
103121783	Aldermen	9	197,832	198,000	178,200	198,000
103121819	Elected Official Expense Acct		34,751	34,150	33,200	37,000
		9	**232,583**	**232,150**	**211,400**	**235,000**
PERSONNEL BENEFITS						
103122454	Health Ins Buy Out		4,201	5,000	3,500	0
103122456	Hospitalization		83,706	65,418	41,600	74,600
103122461	Employer Portion-OASDI (FICA)		15,519	14,153	13,100	12,000
103122462	Employer Portion-Medicare Ex		3,308	3,310	3,100	3,000
103122467	Life Insurance Premiums		277	1,105	700	1,000
103122610	Employer IMRF		25,677	27,812	26,900	23,000
			132,687	**116,798**	**88,900**	**113,600**
CONTRACTUAL SERVICES						
103124423	Telephone		7			0
103124429	Conference & Travel		8,504		0	7,000
103124438	Other Professional Services		97,342	122,656	138,550	116,000
103124443	Membership Dues		1,288	1,250	1,250	1,000
103124481	Contributions Expense		50			0
			107,190	**123,906**	**139,800**	**124,000**
COMMODITIES						
103125465	Office Supplies					
			0	0	0	0
TOTAL EXPENDITURES			**472,460**	**472,854**	**440,100**	**472,600**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
GENERAL ADMINISTRATIVE COSTS						
Dept 035						
PERSONAL SERVICES						
PERSONNEL BENEFITS						
103524456	Hospitalization			103		
103522457	Workmen's Compensation		(21,258)	25,790	30,100	53,000
103522458	Liability Insurance		166,681	365,040	212,300	53,000
103522461	Employer Portion - FICA			29		
103522462	Employer Portion-Medicare			7		
103522467	Life Insurance Premiums			4		
103522610	Employer IMRF			70		
			145,423	**391,043**	**242,400**	**106,000**
CONTRACTUAL SERVICES						
103524801	IT Serv Software & Subscriptio		251,072	236,789	171,500	270,000
103524802	IT Serv Hardware & Equipment		12,717	24,341	20,500	45,000
103524803	IT Serv Utilities & Consulting		50,646	49,091	21,200	45,000
103524960	Declared Emergency Contracts		1,607	4,138	8,225	0
			316,043	**314,359**	**221,425**	**360,000**
COMMODITIES						
103525960	Declared Emergency Commodities		13,344	29,966	29,646	0
			13,344	**29,966**	**29,646**	**0**
TOTAL EXPENDITURES			**474,810**	**735,368**	**493,471**	**466,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
FINANCIAL SERVICES						
Dept 036						
PERSONAL SERVICES						
103621368	Part Time Employees		0		7,200	
103621399	Earned Sick Leave Pay Outs		1,730	3,125	1,300	3,000
103621400	Overtime		163	46		
103621721	Office Supervisor	1	53,391	58,516	49,500	66,000
103621730	Staff Accountant	2	25,914	50,212	55,800	130,000
103621770	Director of Finance & Adm Serv	1	163,001	186,123	149,400	120,000
103621776	Senior Accountant	2	152,138	159,589	140,400	195,000
103621862	Finance Coordinator	3	88,486	110,400	100,800	171,000
		9	**484,823**	**568,011**	**504,400**	**685,000**
PERSONNEL BENEFITS						
103622454	Health Ins Buy Out		1,438	1,500	1,500	0
103622456	Hospitalization		79,225	91,241	52,900	114,000
103622461	Employer Portion-OASDI (FICA)		27,448	30,778	20,800	43,000
103622462	Employer Portion-Medicare Ex		6,746	7,754	7,300	10,000
103622467	Life Insurance Premiums		1,791	2,382	1,500	2,000
103622610	Employer IMRF		61,112	75,544	68,300	80,000
103622900	Penalties - Late Filings					
			177,759	**209,199**	**152,300**	**249,000**
CONTRACTUAL SERVICES						
103624407	Bank Service Charges		37,438	29,142	29,400	36,000
103624423	Telephone		657			0
103624428	Rental/Lease Purchase		7,740			3,000
103624429	Conference & Travel		8,691	0	2,475	4,000
103624431	Training & Schooling		661	2,442	4,500	3,000
103624432	Postage		5,742	3,539	4,500	5,000
103624433	Advertising			189	189	0
103624434	Printing		1,582		1,111	1,000
103624438	Other Professional Services		43,471	4,193	5,387	107,000
103624443	Membership Dues		320	1,113	1,113	1,000
103624491	Employee Physical/Med Treatment					
			106,301	**40,618**	**48,675**	**160,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
COMMODITIES						
103625465	Office Supplies		2,978	1,035	3,000	3,000
103625471	Publications		23			0
103625478	Computer Supplies		4,307			0
103625480	Miscellaneous Expense		0		500	0
103625481	Cash Shortage Expense		109	222	200	0
103625484	Credit Card Fees		4,467	28,116	17,800	11,000
103625576	Wireless Phone/Internet		1,315			0
			13,199	**29,373**	**21,500**	**14,000**
CAPITAL OUTLAY						
	Total Expenditures		**782,082**	**847,201**	**726,875**	**1,108,000**
NON CASH EXPENSE						
103628300	Bank Balance Correction Exp		18,739			
103628350	Adjustment for NSF Checks		(25,932)			
103628419	Enterprise Fund Reimbursement		(639,000)			
103628850	Internal Loan Write Off					
103628851	Fund Close Out					
			(646,193)	**0**	**0**	**0**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
IT (INFORMATION TECHNOLOGY)						
Deot 037						
PERSONAL SERVICES						
103721399	Earned Sick Leave Pay Outs					
103721713	Systems Administrator/Operator					
103721757	Management Info. Sys. Director					
103721803	Comm/Utilities Manager					
103721806	Assistant IT Director					
			0	0	0	0
PERSONNEL BENEFITS						
103722454	Health Ins Buy Out					0
103722456	Hospitalization					0
103722461	Employer Portion-OASDI (FICA)					0
103722462	Employer Portion-Medicare Ex					0
103722467	Life Insurance Premiums					0
103722610	Employer IMRF					0
			0	0	0	0
CONTRACTUAL SERVICES						
103724407	Bank Service Charges					0
103724412	Equipment Maintenance					0
103724423	Telephone					0
103724428	Rental/Lease Purchase					0
103724431	Training & Schooling					0
103724432	Postage					0
103724438	Other Professional Services					0
103724476	Municipal Audit Expenses					
			0	0	0	0
COMMODITIES						
103725465	Office Supplies					0
103725466	Gasoline & Oil					0
103725478	Computer Supplies					0
			0	0	0	0
CAPITAL OUTLAY						
103726495	Computer Hardware/Equipment					
TOTAL EXPENDITURES			0	0	0	0

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
OFFICE OF THE CITY CLERK						
Dept 040						
PERSONAL SERVICES						
104021110	Clerical Technician I		21,395			
104021368	Part Time Employees		6,601			
104021400	Overtime		42	2	400	1,000
104021725	Executive Secretary	1	53,529	55,560	52,200	63,000
104021732	Deputy City Clerk	1	69,050	72,602	65,700	75,000
104021781	City Clerk	1	80,721	80,721	72,900	81,000
104021797	Administrative Assistant II		34,463	57,863	50,400	0
104021819	Elected Official Expense Acct		4,850	4,800	4,300	4,800
		3	**270,651**	**271,548**	**245,900**	**224,800**
PERSONNEL BENEFITS						
104022454	Health Ins Buy Out		708	500	1,000	0
104022456	Hospitalization		41,408	39,322	29,000	44,100
104022461	Employer Portion-OASDI (FICA)		16,663	16,672	15,400	14,000
104022462	Employer Portion-Medicare Ex		3,897	3,899	3,600	3,000
104022467	Life Insurance Premiums		974	1,153	700	1,000
104022474	Liquor Stipend		4,000	4,000	3,600	0
104022610	Employer IMRF		33,397	36,828	30,700	26,000
			101,048	**102,374**	**84,000**	**88,100**
CONTRACTUAL SERVICES						
104024407	Bank Service Charges			556		
104024423	Telephone		422			0
104024428	Rental/Lease Purchase				800	0
104024429	Conference & Travel		2,864		4,700	3,000
104024430	Tuition Reimbursement		444	597	1,100	1,000
104024431	Training & Schooling				400	0
104024432	Postage		0	2,777	9,100	6,000
104024434	Printing		534		1,000	1,000
104024438	Other Professional Services		48,248	34,509	47,000	48,000
104024443	Membership Dues		1,945	1,625	1,800	2,000
104024491	Employee Physical/Med Treatment		100			
104024591	Customer Rebate			62,162		
104024696	St of IL Compliance Fee		0		100	0
104024959	FOIA Expenses		43,590	55,140	55,000	0
			98,146	**157,366**	**121,000**	**61,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
COMMODITIES						
104025465	Office Supplies		1,498	705	1,400	1,000
104025466	Gasoline & Oil		1,577	10	4,300	3,000
104025468	Operating Supplies		12,958	9,878	8,800	10,000
104025478	Computer Supplies		4,613			0
104025576	Wireless Phone/Internet		659			0
			21,306	**10,593**	**14,500**	**14,000**
CAPITAL OUTLAY						
104026495	**Computer Hardware/Equipment**					
TOTAL EXPENDITURES			**491,151**	**541,881**	**465,400**	**387,900**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
OFFICE OF THE CITY TREASURER						
Dept 045						
PERSONAL SERVICES						
104521399	Earned Sick Leave Pay Outs		1,625	1,984	1,300	2,000
104521782	City Treasurer	1	22,000	22,000	19,800	22,000
104521810	Deputy Treasurer	1	104,536	108,777	95,400	112,000
104521819	Elected Official Expense Acct		3,000	3,000	2,700	3,000
		2	**131,162**	**135,761**	**119,200**	**139,000**
PERSONNEL BENEFITS						
104522454	Health Ins Buy Out					0
104522456	Hospitalization		35,982	32,922	20,500	37,800
104522461	Employer Portion-OASDI (FICA)		7,656	7,990	7,400	9,000
104522462	Employer Portion-Medicare Ex		1,790	1,869	1,700	2,000
104522467	Life Insurance Premiums		635	752	500	0
104522610	Employer IMRF		16,104	18,076	17,400	16,000
			62,167	**61,609**	**47,500**	**64,800**
CONTRACTUAL SERVICES						
104524423	Telephone		270			0
104524432	Postage		40	1	0	0
104524443	Membership Dues		1,288	1,415	1,415	1,000
			1,597	**1,416**	**1,415**	**1,000**
COMMODITIES						
104525465	Office Supplies		1,221	1,038	1,085	2,000
104525471	Publications		706	1,039	1,039	1,000
104525576	Wireless Phone/Internet		476			0
			2,402	**2,077**	**2,124**	**3,000**
CAPITAL OUTLAY						
104526498	Office Furniture/Equipment					
TOTAL EXPENDITURES			**197,328**	**200,863**	**170,239**	**207,800**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
HUMAN RESOURCES						
Dept 051						
PERSONAL SERVICES						
105121368	Part Time Employees					
105121736	Benefits Coordinator	1	128,509	64,777	55,800	67,000
105121753	Director of Human Resources	1	124,641	131,904	114,300	131,000
105121809	Human Resources Manager	1		72,063	63,900	76,000
		3	**253,150**	**268,744**	**234,000**	**274,000**
PERSONNEL BENEFITS						
105122454	Health Ins Buy Out		437	500	1,000	0
105122456	Hospitalization		30,084	27,550	20,500	52,500
105122461	Employer Portion-OASDI (FICA)		15,210	16,215	14,700	17,000
105122462	Employer Portion-Medicare Ex		3,557	3,792	3,400	4,000
105122467	Life Insurance Premiums		937	1,138	700	1,000
105122610	Employer IMRF		31,894	36,702	31,900	32,000
			82,119	**85,897**	**72,200**	**106,500**
CONTRACTUAL SERVICES						
105124412	Equipment Maintenance		469			0
105124423	Telephone		567			0
105124428	Rental/Lease Purchase		762		2,200	0
105124429	Conference & Travel		3,005	1,454	4,900	5,000
105124432	Postage		251	412	400	0
105124437	Legal Services				400	1,000
105124438	Other Professional Services		8,270	7,763	9,900	15,000
105124443	Membership Dues		1,173	1,351	1,400	2,000
105124454	Labor Relations		38			0
105124491	Employee Physical/Med Treatmnt		50		100	0
			14,584	**10,980**	**19,300**	**23,000**
COMMODITIES						
105125465	Office Supplies		2,304	1,701	2,200	2,000
105125468	Operating Supplies		1,864		1,600	1,000
105125478	Computer Supplies		146			0
105125576	Wireless Phone/Internet		1,135			0
			5,449	**1,701**	**3,800**	**3,000**
CAPITAL OUTLAY						
105126495	Computer Hardware/Equipment					
			0	**0**	**0**	**0**
TOTAL EXPENDITURES			**355,303**	**367,322**	**329,300**	**406,500**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
MARKETING & PUBLIC RELATIONS						
Dept 060						
PERSONAL SERVICES						
106021399	Earned Sick Leave Pay Outs		2,504	4,171	1,500	2,000
106021110	Clerical Technician	1		8,418		58,000
106021737	Lakefront Coordinator		63,047	97,302	68,500	
106021812	Marketing & Public Relations	1	110,770	119,430	100,800	118,000
106021836	Scoop Overtime		15,956			10,000
106021863	PR Specialist	1				66,000
		3	**192,277**	**229,321**	**170,800**	**254,000**
PERSONNEL BENEFITS						
106022454	Health Ins Buy Out		958	1,000	1,000	0
106022456	Hospitalization		21,599	26,982	17,000	52,500
106022461	Employer Portion-OASDI (FICA)		10,769	13,757	11,400	16,000
106022462	Employer Portion-Medicare Ex		2,519	3,217	2,700	4,000
106022467	Life Insurance Premiums		1,044	1,443	900	1,000
106022610	Employer IMRF		22,348	30,731	25,600	29,000
			59,237	**77,130**	**58,600**	**102,500**
CONTRACTUAL SERVICES						
106024423	Telephone		599			0
106024428	Rental/Lease Purchase		4,126	394	18,000	3,000
106024429	Conference & Travel		539		1,600	1,000
106024432	Postage		14	17	800	0
106024433	Advertising		19,411		18,000	8,000
106024434	Printing		1,689	528	7,200	3,000
106024438	Other Professional Services		58,667	3,160	46,254	35,000
106024443	Membership Dues		31,688	33,000	34,700	33,000
106024474	Community Pride		26,495	108	16,000	50,000
106024671	Scoop Professional Services		30,957		0	22,000
			174,184	**37,207**	**142,554**	**155,000**
COMMODITIES						
106025465	Office Supplies		2,746	759	3,100	2,000
106025468	Operating Supplies		1,333		2,461	2,000
106025478	Computer Supplies		411			0
106025480	Miscellaneous Expense		3,151	211	3,500	0
106025576	Wireless Phone/Internet		925			0
			8,566	**970**	**9,061**	**4,000**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
CAPITAL OUTLAY						
106026495	Computer Hardware/Equipment					
			0	0	0	0
TOTAL EXPENDITURES			434,264	344,628	381,016	515,500

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
MUNICIPAL BEACH						
Dept 062						
PERSONAL SERVICES						
106221368	Part-time Personnel					50,000
106221737	Lakefront Coordinator	1				63,000
			0	0	0	113,000
PERSONNEL BENEFITS						
106222456	Hospitalization					18,200
106222461	Employer - FICA					7,100
106222462	Employer - Medicare					1,700
106222467	Life Insurance Premiums					200
106222610	Employer - IMRF					29,400
			0	0	0	56,600
CONTRACTUAL SERVICES						
106224410	Grounds Maintenance					20,000
106224426	Utilities					7,000
			0	0	0	27,000
TOTAL EXPENDITURES			**0**	**0**	**0**	**196,600**

Fund 100 GENERAL FUND
Dept 100: CENTRAL SERVICES

Detail	Description	FTE	FY20 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
SPECIAL FINANCING ACTIVITIES						
Dept 067						
CONTRACTUAL SERVICES						
106724476	Municipal Audit Expenses		60,247	62,940	134,700	78,000
106724477	Actuarial Service Fees		19,400	20,440	18,900	14,000
106724951	Distribution to Taxing Bodies		18,856		500	6,000
			98,503	**83,380**	**154,100**	**98,000**
TOTAL EXPENDITURES			**98,503**	**83,380**	**154,100**	**98,000**

Fund 100 GENERAL FUND
Dept: 200 BUILDING DEPT

Detail	Description	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
	Dept 200 BUILDING DEPARTMENT					
	Expenditures by Function					
	Personal Services		941,125	976,656	906,800	1,082,000
	Personnel Benefits		379,239	450,447	480,800	462,800
	Contractual Services		331,570	383,338	376,000	635,000
	Commodities		25,104	13,443	14,690	14,000
	Capital Outlay		0	0	0	0
			1,677,038	1,823,884	1,778,290	2,193,800

Fund 100 GENERAL FUND
Dept: 200 BUILDING DEPT

Detail	Description	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
BUILDING DEPARTMENT						
Dept 200						
PERSONAL SERVICES						
200121110	Clerical Technician I	2	87,617	98,951	85,100	106,000
200121150	Inspector	9	469,528	481,927	471,600	567,000
200121399	Earned Sick Leave Pay Outs		12,793	6,833	8,100	10,000
200121400	Overtime		2,307	902	2,700	3,000
200121404	On Call Pay		3,853	2,972	1,800	5,000
200121721	Office Supervisor	1	60,399	63,105	54,900	66,000
200121725	Executive Secretary	1	52,545	56,363	49,500	57,000
200121740	Plumbing Inspector	1	68,979	72,871	63,900	74,000
200121743	Building Inspector	1	70,516	72,946	65,700	76,000
200121786	Building Commissioner/Code En	1	112,588	119,786	103,500	118,000
200121829	Code Enforcement Supervisor					
SUB 2100	**Personal Services**	**16**	**941,125**	**976,656**	**906,800**	1,082,000
PERSONNEL BENEFITS						
200122454	Health Ins Buy Out		2,646	1,500	2,000	
200122456	Hospitalization		183,855	172,495	209,800	201,800
200122457	Workmen's Compensation		-9,225	13,368	20,700	24,000
200122458	Liability Insurance		12,019	52,685	48,800	24,000
200122461	Employer Portion-OASDI (FICA)		54,912	58,868	56,700	68,000
200122462	Employer Portion-Medicare Ex		12,842	13,768	13,100	16,000
200122467	Life Insurance Premiums		2,782	4,133	2,700	3,000
200122610	Employer IMRF		119,408	133,630	127,000	126,000
SUB 2200	**Personnel Benefits**		**379,239**	**450,447**	**480,800**	462,800
CONTRACTUAL SERVICES						
200124408	Home Board-Up & Maintenance		34,585	15,425	15,950	20,000
200124412	Equipment Maintenance		2,211	104	104	0
200124423	Telephone		3,201			0
200124428	Rental/Lease Purchase		37,511	65,584	49,595	70,000
200124431	Training & Schooling		125		0	3,000
200124432	Postage		2,771	355	858	1,000
200124434	Printing		1,199	1,796	3,068	3,000
200124437	Legal Services		2,363	1,483	2,713	6,000
200124438	Other Professional Services		193,694	147,260	176,312	150,000
200124443	Membership Dues				700	2,000
200124491	Employee Physical/Med Treatmnt		0		200	0
200124801	IT Serv Software & Subscriptio		51,369	118,858	50,600	190,000
200124802	IT Serv Hardware & Equipment		1,247	1,474	50,600	95,000
200124803	IT Serv Utilities & Consulting		1,294	30,999	25,300	95,000
SUB 2400	**Contractural Services**		**331,570**	**383,338**	**376,000**	635,000
COMMODITIES						
200125465	Office Supplies		3,420	443	3,500	2,000
200125466	Gasoline & Oil		10,591	10,810	9,000	11,000
200125469	Uniforms		0	1,500	1,500	1,000
200125478	Computer Supplies		4,307			0
200125576	Wireless Phone/Internet		5,351			0
200125960	Declared Emergency Commodities		1,435	690	690	0
SUB 2500	**Commodities**		**25,104**	**13,443**	**14,690**	14,000
CAPITAL OUTLAY						
200126490	Land Acquisition					0
200126493	Vehicle				0	0
200126495	Computer Hardware/Equipment					0
SUB 2600	**Capital Outlay**		**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**16**	**1,677,038**	**1,823,884**	**1,778,290**	**2,193,800**

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
Dept 300 FIRE DEPARTMENT					
Expenditures by Function					
Personal Services		12,841,364	13,074,606	11,467,100	12,971,000
Personnel Benefits		9,118,112	9,531,848	9,097,000	10,700,900
Contractual Services		936,576	808,249	932,300	1,229,900
Commodities		418,105	345,998	369,800	405,000
Capital Outlay		5,420	0	0	0
		23,319,578	23,760,701	21,866,200	25,306,800

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
FIRE SUPPRESSION						
Dept 019						
PERSONAL SERVICES						
301921250	Fire Fighters	82	8,053,508	8,443,847	7,164,000	8,200,000
301921399	Earned Sick Leave Pay Outs		170,728	192,831	124,000	178,000
301921405	Overtime-Uniformed		876,798	631,384	450,000	250,000
301921409	Holiday Overtime		75,039	74,919	63,000	40,000
301921412	Special Events- Overtime			124	9,000	0
301921414	Instructors Pay		76,929	57,709	45,000	50,000
301921755	Fire Lieutenant	21	1,913,814	1,982,904	1,890,000	2,478,000
301921758	Fire Captain	3	359,560	376,129	332,100	381,000
301921793	Battalion/Bureau Chief/FM	4	333,583	205,086	449,100	532,000
SUB 2100	**Personal Services**	**110**	**11,859,959**	**11,964,933**	**10,526,200**	**12,109,000**
PERSONNEL BENEFITS						
301922454	Health Ins Buy Out		10,854	9,750	10,000	0
301922456	Hospitalization		1,870,323	1,734,238	1,419,500	2,101,900
301922457	Workmen's Compensation		236,695	389,754	297,200	351,000
301922458	Liability Insurance		93,238	398,408	355,900	351,000
301922462	Employer Portion-Medicare Ex		171,206	167,976	146,400	176,000
301922467	Life Insurance Premiums		33,716	45,258	29,500	36,000
SUB 2200	**Personnel Benefits**		**2,416,032**	**2,745,384**	**2,258,500**	**3,015,900**
CONTRACTUAL SERVICES						
301924431	Training & Schooling		971	102	900	1,000
301924491	Employee Physical/Med Treatmnt		75			
SUB 2400	**Contractural Services**		**1,046**	**102**	**900**	**1,000**
COMMODITIES						
301925469	Uniforms		139,297	107,841	119,800	132,000
SUB 2500	**Commodities**		**139,297**	**107,841**	**119,800**	**132,000**
CAPITAL OUTLAY						
301926493	Vehicle					
301926495	Computer Hardware/Equipment		5,420			
SUB 2600	**Capital Outlay**		**5,420**	**0**	**0**	**0**
	TOTAL EXPENDITURES		**14,421,753**	**14,818,260**	**12,905,400**	**15,257,900**

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
FIRE ADMINISTRATION						
Dept 020						
PERSONAL SERVICES						
302021399	Earned Sick Leave Pay Outs		8,813	45,943	38,700	9,000
302021725	Executive Secretary	1	55,460	59,011	52,200	63,000
302021762	Deputy Fire Chief	1	139,872	160,281	132,300	139,000
302021767	Fire Chief	1	160,701	170,362	148,500	170,000
302021793	Battalion/Bureau Chief/FM	1	128,605	146,002	121,500	133,000
302021841	Special Projects Analyst		93,321	95,195	86,800	0
SUB 2100	**Personal Services**	4	586,774	679,046	580,800	514,000
PERSONNEL BENEFITS						
302022456	Hospitalization		87,469	85,540	72,400	96,700
302022457	Workmen's Compensation		-128,473			0
302022461	Employer Portion-OASDI (FICA)		8,890	9,283	8,700	4,000
302022462	Employer Portion-Medicare Ex		8,329	9,550	8,100	7,000
302022467	Life Insurance Premiums		2,153	2,582	1,600	2,000
302022470	PSEBA-Health Premiums		86,119	84,084	108,000	188,000
302022610	Employer IMRF		18,797	21,036	20,300	7,000
SUB 2200	**Personnel Benefits**		**83,283**	**212,075**	**219,100**	**304,700**
CONTRACTUAL SERVICES						
302024076	Lease Payments - Principal		0	48,759	45,000	50,000
302024409	Radio Equipment Maintenance		9,997	3,440	5,400	6,000
302024410	Building & Grounds Maintenance		82,301	57,397	56,728	35,000
302024411	Vehicle Maintenance		110,796	64,102	63,000	70,000
302024412	Equipment Maintenance		66,125	65,167	63,000	70,000
302024423	Telephone		13,904			
302024426	Utilities		3,325	3,404	3,872	4,000
302024428	Rental/Lease Purchase		3,511	1,133	4,500	5,000
302024429	Conference & Travel		2,074	4,183	4,500	5,000
302024430	Tuition Reimbursement		3,165	5,263	6,700	7,500
302024431	Training & Schooling		37,068	17,079	15,900	15,000
302024432	Postage		1,401	1,300	1,800	12,000
302024433	Advertising		1,690	736	4,500	5,000
302024434	Printing		1,430	1,127	1,300	1,500
302024436	Consultant Services		1,800	2,700	1,800	2,000
302024438	Other Professional Services		12,230	32,719	38,000	10,000
302024439	Laundry Services		10,727	12,646	11,900	5,500
302024443	Membership Dues		12,089	13,424	22,500	25,000
302024454	Labor Relations		11,988	7,785	13,500	15,000
302024479	Ambulance Billing Services		89,944	94,256	108,000	120,000
302024489	Grant Expenditures			12,418		
302024490	Risk Premiums		63,371		8,100	70,000
302024491	Employee Physical/Med Treatmnt		21,557	11,906	15,700	17,400
302024509	GEMT Ambulance Payments			4,707		
302024801	IT Serv Software & Subscriptio		308,765	267,387	204,300	452,000
302024802	IT Serv Hardware & Equipment		16,469	42,639	144,300	113,000
302024803	IT Serv Utilities & Consulting		30,948	32,470	87,100	113,000
302024951	Distribution to Taxing Bodies		18,856			0
SUB 2400	**Contractural Services**		**935,530**	**808,147**	**931,400**	**1,228,900**

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
COMMODITIES						
302025465	Office Supplies		3,941	1,847	3,600	4,000
302025466	Gasoline & Oil		72,761	62,541	71,500	85,000
302025467	Maintenance Supplies		23,701	11,903	18,000	20,000
302025468	Operating Supplies		45,045	51,241	34,304	40,000
302025469	Uniforms		41,611	61,339	34,000	40,000
302025471	Publications		3,257	1,909	3,400	3,000
302025472	Medical Supplies		60,716	18,606	58,618	80,000
302025478	Computer Supplies		5,171			
302025960	Declared Emergency Commodities		20,605	27,271	25,178	0
SUB 2500	**Commodities**		**276,809**	**236,657**	**248,600**	**272,000**
CAPITAL OUTLAY						
SUB 2600	**Capital Outlay**		**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES		**1,882,396**	**1,935,925**	**1,979,900**	**2,319,600**

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
APPARATUS MAINTENANCE						
Dept 022						
PERSONAL SERVICES						
302221400	Overtime		-6			
SUB 2100	**Personal Services**		-6			
PERSONNEL BENEFITS						
302222456	Hospitalization					
302222461	Employer Portion-OASDI (FICA)					
302222462	Employer Portion-Medicare Ex					
302222467	Life Insurance Premiums					
302222610	Employer IMRF					
SUB 2200	**Personnel Benefits**		0			
	TOTAL EXPENDITURES		-6			

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
FIRE PREVENTION						
Dept 026						
PERSONAL SERVICES						
302621250	Fire Fighters		-1			0
302621399	Earned Sick Leave Pay Outs		2,315	31,127	5,600	2,000
302621400	Overtime		0		250	0
302621405	Overtime-Uniformed		4,145	4,180	2,600	4,000
302621414	Instructors Pay		210	435	350	0
302621739	Fire Prevention Inspector	1	82,030	83,024	73,800	87,000
302621755	Fire Lieutenant	1	108,204	113,330	97,200	118,000
302621793	Battalion/Bureau Chief/FM	1	128,260	133,373	116,100	133,000
302621797	Administrative Assistant II		65,786	61,470	59,400	0
SUB 2100	**Personal Services**	**3**	**390,950**	**426,939**	**355,300**	**344,000**
PERSONNEL BENEFITS						
302622456	Hospitalization		65,821	59,661	58,000	67,300
302622461	Employer Portion-OASDI (FICA)		8,705	8,634	8,400	6,000
302622462	Employer Portion-Medicare Ex		5,515	6,172	5,100	5,000
302622467	Life Insurance Premiums		1,427	1,636	1,100	1,000
302622610	Employer IMRF		18,662	19,723	19,400	11,000
SUB 2200	**Personnel Benefits**		**100,130**	**95,826**	**92,000**	**90,300**
COMMODITIES						
302625469	Uniforms		2,000	1,500	1,400	1,000
SUB 2500	**Commodities**		**2,000**	**1,500**	**1,400**	**1,000**
	TOTAL EXPENDITURES		**493,080**	**524,265**	**448,700**	**435,300**

Fund 100 GENERAL FUND
Dept 300 FIRE DEPARTMENT

		FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
CIVIL SERVICE COMMISSION						
Dept 027						
PERSONAL SERVICES						
302721709	Civil Service Commission		3,688	3,688	4,800	4,000
SUB 2100	**Personal Services**		**3,688**	**3,688**	**4,800**	**4,000**
PERSONNEL BENEFITS						
302722461	Employer Portion-OASDI (FICA)		341	229	3,500	0
302722462	Employer Portion-Medicare Ex		80	54	900	0
399922998	Pension Costs-Fire Pension		6,518,246	6,478,280	6,523,000	7,290,000
SUB 2200	**Personnel Benefits**		**6,518,667**	**6,478,563**	**6,527,400**	**7,290,000**
CONTRACTUAL SERVICES						
302724437	Legal Services					0
302724438	Other Professional Services					0
SUB 2400	**Contractural Services**		**0**	**0**	**0**	**0**
	TOTAL EXPENDITURES		**6,522,355**	**6,482,251**	**6,532,200**	**7,294,000**
	TOTAL EXPENDITURES	**117**	**23,319,578**	**23,760,701**	**21,866,200**	**25,306,800**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
	Dept 600 POLICE DEPARTMENT				
	Expenditures by Function				
	Personal Services	19,547,533	20,037,615	17,894,900	19,737,000
	Personnel Benefits	13,958,562	14,434,178	14,975,000	15,601,300
	Contractual Services	2,475,044	2,443,885	1,075,550	2,115,000
	Commodities	586,809	488,902	523,350	539,000
	Capital Outlay	15,018		38,500	
		36,582,965	37,404,580	34,507,300	37,992,300

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
COMMUNICATIONS						
Dept 070						
PERSONAL SERVICES						
607021140	Communications I	13	790,768	839,322	677,000	754,000
607021142	Communications III	3	139,804	145,549	186,900	210,000
607021399	Earned Sick Leave Pay Outs		4,326	9,306	12,500	4,000
607021403	Female Search/Double Back Pay		425		200	0
607021409	Holiday Overtime		0	45,575		0
607021731	Telecommunications Supervis I	3	182,664	135,024	205,200	222,000
607021805	Telecommunications Manager					0
		19	**1,117,985**	**1,174,776**	**1,081,800**	**1,190,000**
PERSONNEL BENEFITS						
607022454	Health Ins Buy Out		625	854	5,000	
607022456	Hospitalization		186,485	185,511	270,300	315,300
607022461	Employer Portion-OASDI (FICA)		79,232	82,958	67,600	74,000
607022462	Employer Portion-Medicare Ex		18,530	19,402	15,700	17,000
607022467	Life Insurance Premiums		4,127	4,846	3,200	4,000
607022610	Employer IMRF		168,631	184,051	151,500	139,000
			457,630	**477,622**	**513,300**	**549,300**
CONTRACTUAL SERVICES						
607024412	Equipment Maintenance		12,025	2,065	2,567	15,000
607024423	Telephone		121,930			0
607024428	Rental/Lease Purchase		1,810		0	0
607024429	Conference & Travel		20			0
607024491	Employee Physical/Med Treatmnt		100	50	50	0
			135,885	**2,115**	**2,617**	**15,000**
COMMODITIES						
607025465	Office Supplies		325	151	400	0
607025468	Operating Supplies		1,210	675	700	1,000
607025469	Uniforms		0	2,550	2,550	9,000
			1,535	**3,376**	**3,650**	**10,000**
CAPITAL OUTLAY						
607026495	Computer Hardware/Equipment					
	TOTAL EXPENDITURES	**19**	**1,713,036**	**1,657,889**	**1,601,367**	**1,764,300**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
PATROL DIVISION						
Dept 075						
PERSONAL SERVICES						
607521270	Police Patrolmen	85	7,760,284	7,626,934	6,977,200	8,670,000
607521399	Earned Sick Leave Pay Outs		109,240	127,762	156,100	114,000
607521405	Overtime-Uniformed		284,006	190,681	210,800	180,000
607521407	Training Overtime		42,678	34,650	45,500	30,000
607521409	Holiday Overtime		14,987	15,495	15,800	7,000
607521410	Court Time - Police Officers		78,963	45,250	82,400	45,000
607521411	Hire Back Overtime		310,337	364,668	304,200	130,000
607521412	Special Events-Police Overtime		225,366	247,957	200,700	90,000
607521415	Uniform Allowance		26,260	27,950	29,100	27,000
607521750	Police Sergeant	11	1,014,027	840,816	918,900	1,331,000
607521756	Police Lieutenant	3	438,148	376,228	257,400	390,000
607521759	Police Commander	4	507,253	545,722	449,500	536,000
		103	**10,811,549**	**10,444,113**	**9,647,600**	**11,550,000**
PERSONNEL BENEFITS						
607522454	Health Ins Buy Out		5,937	4,562	5,000	0
607522456	Hospitalization		1,420,562	1,268,998	1,415,000	1,576,400
607522461	Employer Portion-OASDI (FICA)		2	41		0
607522462	Employer Portion-Medicare Ex		153,736	147,209	140,600	167,000
607522467	Life Insurance Premiums		35,634	37,580	29,100	35,000
			1,615,872	**1,458,390**	**1,589,700**	**1,778,400**
CONTRACTUAL SERVICES						
607524412	Equipment Maintenance		2,605	570	1,100	1,000
607524430	Tuition Reimbursement		0	1,125	0	0
607524431	Training & Schooling		900		0	1,000
607524434	Printing		385		0	0
607524438	Other Professional Services		2,768	2,686	2,700	3,000
607524489	Grant Expenditures		1,000	1,000		0
607524490	Risk Premiums		67,372		0	40,000
607524697	Canine Unit - Police Dept		24,981	24,119	24,939	21,000
			100,012	**29,500**	**28,739**	**66,000**
COMMODITIES						
607525465	Office Supplies		269			0
607525466	Gasoline & Oil		167,414	124,627	130,257	152,000
607525468	Operating Supplies		10,907	11,316	11,500	11,000
607525469	Uniforms		165,123	141,953	147,800	157,000
			343,714	**277,896**	**289,557**	**320,000**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
CAPITAL OUTLAY						
607526492	Improvements		256		3,500	0
607526493	Vehicle				35,000	0
607526495	Computer Hardware/Equipment		14,762			0
			15,018	**0**	**38,500**	**0**
	TOTAL EXPENDITURES	**103**	**12,886,165**	**12,209,899**	**11,594,096**	**13,714,400**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
POLICE ADMINISTRATION						
Dept 077						
PERSONAL SERVICES						
607721399	Earned Sick Leave Pay Outs		27,221	82,707	57,500	28,000
607721400	Overtime		4,316	7,706	5,200	4,000
607721405	Overtime-Uniformed		28,660	21,284	23,700	20,000
607721407	Training Overtime		0	505	2,000	0
607721411	Hire Back Overtime		0	2,124	4,000	0
607721412	Special Events-Police Overtime		55,990	76,614	57,200	30,000
607721725	Executive Secretary	1	75,688	78,863	69,300	63,000
607721750	Police Sergeant	1	62,225	121,113	100,800	121,000
607721759	Police Commander	2	256,397	285,024	239,400	268,000
607721763	Deputy Police Chief	2	433,352	322,541	371,000	296,000
607721768	Police Chief	1	162,414	165,646	152,100	170,000
607721796	Administrative Assistant I	2	63,479	72,104	58,500	128,000
607721823	Technician	2	139,967	134,385	118,800	136,000
607721862	Finance Coordinator	1	55,728	57,461	50,400	
		12	**1,365,437**	**1,428,077**	**1,309,900**	**1,264,000**
PERSONNEL BENEFITS						
607722454	Health Ins Buy Out		2,875	3,042	3,000	0
607722456	Hospitalization		368,532	160,824	168,900	182,900
607722457	Workmen's Compensation		655,991	796,572	1,080,300	945,000
607722458	Liability Insurance		447,790	1,029,548	1,065,700	945,000
607722459	Unemployment Insurance		2,120	10,309	18,400	0
607722461	Employer Portion-OASDI (FICA)		20,979	21,641	18,500	22,000
607722462	Employer Portion-Medicare Ex		19,529	20,290	19,000	18,000
607722467	Life Insurance Premiums		(3,499)	5,094	4,000	4,000
607722470	PSEBA-Health Premiums		215,722	294,290	291,500	188,000
607722610	Employer IMRF		42,065	48,516	41,600	42,000
			1,772,104	**2,390,126**	**2,710,900**	**2,346,900**
CONTRACTUAL SERVICES						
607724410	Building & Grounds Maintenance		45,724	9,317	9,317	20,000
607724411	Vehicle Maintenance		129,533	110,992	108,616	115,000
607724412	Equipment Maintenance		13,496	3,700	3,700	11,000
607724423	Telephone		190			0
607724426	Utilities		1,145	1,094	1,310	1,000
607724429	Conference & Travel		696			0
607724431	Training & Schooling		36,747	33,025	35,013	37,000
607724432	Postage		4,779	10,040	3,400	4,000
607724434	Printing		3,120	551	677	4,000
607724436	Consultant Services		2,373	5,820	5,820	4,000
607724437	Legal Services		8,725	10,345	12,965	8,000
607724438	Other Professional Services		29,297	13,793	16,550	16,000
607724443	Membership Dues		3,825	2,910	2,910	4,000
607724454	Labor Relations		37,623	16,715	16,991	30,000

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
607724491	Employee Physical/Med Treatmnt		39,794	21,028	22,450	38,000
607724698	Donor Sponsored Events		1,000		0	0
607724801	IT Serv Software & Subscriptio		520,458	833,323	400,820	612,000
607724802	IT Serv Hardware & Equipment		19,798	54,790	37,600	153,000
607724803	IT Serv Utilities & Consulting		58,224	104,397	75,700	153,000
607724951	Distribution to Taxing Bodies		18,856			0
607724960	Declared Emergency Contracts		3,075	62,295	44,380	0
		12	**978,477**	**1,294,135**	**798,220**	**1,210,000**
COMMODITIES						
607725465	Office Supplies		2,582	535	537	3,000
607725468	Operating Supplies		13,978	8,345	8,347	11,000
607725469	Uniforms		13,695	10,495	11,500	10,000
607725471	Publications		1,504	1,590	1,590	1,000
607725475	Fleet Maint:Equipment Supplies		0		0	1,000
607725478	Computer Supplies		119			0
607725482	Firearms & Ammunition		45,843	19,702	25,000	30,000
607725960	Declared Emergency Commodities		10,620	11,151	13,968	0
			88,341	**51,818**	**60,942**	**56,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES		**4,204,360**	**5,164,156**	**4,879,961**	**4,876,900**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
CIVIL SERVICE COMMISSION					
Dept 079					
PERSONAL SERVICES					
607921709	Civil Service Commission	3,688	3,688	9,000	10,000
		3,688	**3,688**	**9,000**	**10,000**
PERSONNEL BENEFITS					
607922461	Employer Portion-OASDI (FICA)	116	228	500	1,000
607922462	Employer Portion-Medicare Ex	27	53	100	0
		143	**281**	**600**	**1,000**
CONTRACTUAL SERVICES					
607924438	Other Professional Services	4,200		4,600	3,000
		4,200	**0**	**4,600**	**3,000**
	TOTAL EXPENDITURES	**8,031**	**3,969**	**14,200**	**14,000**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
COMMUNITY SERVICE DIVISION						
Dept 080						
PERSONAL SERVICES						
608021270	Police Patrolmen	6	678,016	853,260	672,300	612,000
608021368	Part Time Employees		41,211			
608021399	Earned Sick Leave Pay Outs		20,938	33,012	13,200	22,000
608021400	Overtime		47		100	
608021405	Overtime-Uniformed		43,702	47,906	45,500	30,000
608021407	Training Overtime		496	622	800	1,000
608021409	Holiday Overtime		743	403	500	1,000
608021410	Court Time - Police Officers		727	683	1,200	1,000
608021411	Hire Back Overtime		7,595	29,269	30,100	8,000
608021412	Special Events-Police Overtime		43,232	35,281	19,700	30,000
608021750	Police Sergeant	1	118,924	121,063	98,100	121,000
608021759	Police Commander	1	134,806	132,826	114,300	134,000
		8	**1,090,437**	**1,254,325**	**995,800**	**960,000**
PERSONNEL BENEFITS						
608022454	Health Ins Buy Out		2,333	2,333	3,000	0
608022456	Hospitalization		105,374	121,572	126,900	137,700
608022461	Employer Portion-OASDI (FICA)		2,558			0
608022462	Employer Portion-Medicare Ex		14,966	17,857	14,500	5,000
608022467	Life Insurance Premiums		3,323	4,557	3,100	0
			128,555	**146,319**	**147,500**	**142,700**
CONTRACTUAL SERVICES						
608024430	Tuition Reimbursement		3,387			2,000
608024491	Employee Physical/Med Treatmnt		550			
608024958	Beach Expense		28,524	60,583	60,583	
			32,461	**60,583**	**60,583**	**2,000**
COMMODITIES						
608025468	Operating Supplies		165	3,593	3,600	1,000
608025469	Uniforms		12,370	12,725	13,300	13,000
			12,536	**16,318**	**16,900**	**14,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES	**8**	**1,263,988**	**1,477,545**	**1,220,783**	**1,118,700**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
TRAFFIC BUREAU						
Dept 081						
PERSONAL SERVICES						
608121110	Clerical Technician I	1	64,638	54,424	47,700	53,000
608121270	Police Patrolmen	3	247,049	474,689	324,300	306,000
608121399	Earned Sick Leave Pay Outs		12,032	17,717	13,500	13,000
608121400	Overtime		183	2,066	1,100	0
608121405	Overtime-Uniformed		14,889	22,411	16,000	15,000
608121407	Training Overtime		441			0
608121409	Holiday Overtime		0	973	1,100	0
608121410	Court Time - Police Officers		939	1,840	2,600	1,000
608121411	Hire Back Overtime		1,348	14,259	13,400	1,000
608121412	Special Events-Police Overtime		1,160	7,945	2,000	1,000
608121413	Tool Allowance		180	180		0
608121750	Police Sergeant	1	117,134	117,521	101,700	121,000
608121756	Police Lieutenant		66,068	110,734	105,300	
608121796	Administrative Assistant I	1	67,081	68,143	81,800	64,000
		6	**593,141**	**892,902**	**710,500**	**575,000**
PERSONNEL BENEFITS						
608122454	Health Ins Buy Out		1,188	1,521	2,000	0
608122456	Hospitalization		75,145	104,635	115,400	118,800
608122461	Employer Portion-OASDI (FICA)		8,159	7,573	9,900	8,000
608122462	Employer Portion-Medicare Ex		7,990	13,086	9,300	8,000
608122467	Life Insurance Premiums		1,908	3,584	2,400	2,000
608122610	Employer IMRF		17,028	17,037	22,100	15,000
			111,419	**147,436**	**161,100**	**151,800**
CONTRACTUAL SERVICES						
608124412	Equipment Maintenance		47		0	0
608124432	Postage		15,531	6,383	5,900	9,000
608124434	Printing		9,379	15,176	15,106	22,000
608124444	Other Technical Services		1,016,733	878,782		629,000
608124482	Drivers License Suspension Ex.		150	800	1,000	1,000
			1,041,840	**901,141**	**22,006**	**661,000**
COMMODITIES						
608125465	Office Supplies		369	229	229	0
608125466	Gasoline & Oil		46			0
608125468	Operating Supplies		86	185	671	0
608125469	Uniforms		2,915	6,770	6,800	4,000
			3,416	**7,184**	**7,700**	**4,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES	**6**	**1,749,816**	**1,948,663**	**901,306**	**1,391,800**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
CENTRAL RECORDS						
Dept 085						
PERSONAL SERVICES						
608521110	Clerical Technician I	2	228,656	180,238	166,900	106,000
608521230	Auxiliary I	3	156,198	157,784	144,900	165,000
608521399	Earned Sick Leave Pay Outs		6,085	1,744	1,100	6,000
608521400	Overtime		1,797	3,579	2,700	2,000
608521401	Double-Time		620	1,322	1,400	1,000
608521413	Tool Allowance		360	360	300	0
608521721	Office Supervisor	1	62,384	65,681	59,400	66,000
608521796	Administrative Assistant I	2	15,185	56,674	51,300	128,000
608521822	Police Records Supervisor	1	82,603	84,234	76,500	86,000
		9	**553,887**	**551,616**	**504,500**	**560,000**
PERSONNEL BENEFITS						
608522456	Hospitalization		125,318	125,131	130,400	147,100
608522461	Employer Portion-OASDI (FICA)		33,575	33,514	31,500	35,000
608522462	Employer Portion-Medicare Ex		7,853	7,838	7,300	8,000
608522467	Life Insurance Premiums		2,051	2,374	1,500	2,000
608522610	Employer IMRF		69,977	75,501	70,600	78,000
			238,775	**244,358**	**241,300**	**270,100**
CONTRACTUAL SERVICES						
608524407	Bank Service Charges			1,844		
608524412	Equipment Maintenance		695		0	1,000
608524434	Printing		16	171	244	0
608524436	Consultant Services		148,471	126,818	126,818	125,000
608524438	Other Professional Services		0	1,707	1,935	2,000
608524439	Laundry Services		3,533	4,864	4,400	3,000
608524491	Employee Physical/Med Treatmnt		50			0
			152,765	**135,404**	**133,397**	**131,000**
COMMODITIES						
608525465	Office Supplies		3,570	1,829	2,500	3,000
608525468	Operating Supplies		1,348	1,596	1,300	1,000
608525469	Uniforms		180		400	0
608525473	Nutritional Provisions		6,491	189	7,801	6,000
			11,589	**3,614**	**12,001**	**10,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES	**9**	**957,015**	**934,992**	**891,199**	**971,100**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
ANIMAL SHELTER						
Dept 086						
PERSONAL SERVICES						
608621230	Auxiliary I	2	104,721	107,190	96,300	110,000
608621399	Earned Sick Leave Pay Outs		1,724	1,779	1,000	2,000
608621400	Overtime		2,981	1,820	2,000	3,000
608621401	Double-Time		1,561	2,142	2,100	2,000
608621404	On-Call Pay		2,286	2,522	1,700	2,000
608621413	Tool Allowance		535	535		1,000
608621726	Animal Control Coordinator	1	69,557	72,578	64,800	81,000
		3	**183,365**	**188,566**	**167,900**	**201,000**
PERSONNEL BENEFITS						
608622456	Hospitalization		64,120	56,649	43,500	63,100
608622461	Employer Portion-OASDI (FICA)		11,236	11,673	10,500	13,000
608622462	Employer Portion-Medicare Ex		2,628	2,730	2,400	3,000
608622467	Life Insurance Premiums		644	779	500	1,000
608622610	Employer IMRF		23,058	25,717	23,500	23,000
			101,686	**97,548**	**80,400**	**103,100**
CONTRACTUAL SERVICES						
608624410	Building & Grounds Maintenance		580	745	745	0
608624412	Equipment Maintenance		0		0	0
608624426	Utilities		2,956	3,543	3,333	4,000
608624432	Postage		0	2		0
608624438	Other Professional Services		25			0
608624472	Veterinary Fees		8,154	8,109	11,272	9,000
			11,715	**12,399**	**15,350**	**13,000**
COMMODITIES						
608625466	Gasoline & Oil		2,167	2,238	2,000	2,000
608625467	Maintenance Supplies		113			0
608625468	Operating Supplies		6,321	5,135	6,800	6,000
608625469	Uniforms		900		0	1,000
608625480	Miscellaneous Expense		7,235			2,000
			16,736	**7,373**	**8,800**	**11,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES	3	**313,502**	**305,886**	**272,450**	**328,100**

FUND 100 GENERAL FUND
DEPT 600 POLICE DEPARTMENT

Detail	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Proposed Budget
INVESTIGATIONS						
Dept 087						
PERSONAL SERVICES						
608721110	Clerical Technician I		55,317	53,080	47,700	
608721270	Police Patrolmen	23	2,486,614	2,675,588	2,278,000	2,346,000
608721399	Earned Sick Leave Pay Outs		69,429	97,192	29,800	72,000
608721405	Overtime-Uniformed		248,020	268,032	198,500	150,000
608721407	Training Overtime		6,323	5,408	6,300	5,000
608721409	Holiday Overtime		3,226	2,541	2,900	3,000
608721410	Court Time - Police Officers		23,360	9,804	11,500	15,000
608721411	Hire Back Overtime		70,826	124,666	112,800	25,000
608721412	Special Events-Police Overtime		82,130	43,003	37,900	50,000
608721750	Police Sergeant	3	383,988	418,427	395,100	363,000
608721756	Police Lieutenant	1	138,598	135,911	105,300	130,000
608721759	Police Commander	2	260,214	265,900	242,100	268,000
		29	**3,828,043**	**4,099,552**	**3,467,900**	**3,427,000**
PERSONNEL BENEFITS						
608722454	Health Ins Buy Out		3,000	2,250	5,000	
608722456	Hospitalization		539,867	512,121	473,200	578,000
608722461	Employer Portion-OASDI (FICA)		3,347	3,422	3,000	
608722462	Employer Portion-Medicare Ex		55,646	58,461	50,800	50,000
608722467	Life Insurance Premiums		11,965	15,136	10,500	
608722610	Employer IMRF		7,124	7,814	6,700	
699922999	Pension Costs-Police Pension		8,911,430	8,872,894	8,981,000	9,630,000
			9,532,379	**9,472,098**	**9,530,200**	**10,258,000**
CONTRACTUAL SERVICES						
608724412	Equipment Maintenance		630	100	100	1,000
608724429	Conference & Travel		3,450	488	38	1,000
608724431	Training & Schooling		426	719	600	
608724438	Other Professional Services		12,182	7,301	9,300	12,000
608724955	Purchase of Evidence		1,000			
			17,689	**8,608**	**10,038**	**14,000**
COMMODITIES						
608725465	Office Supplies		700	452	800	1,000
608725466	Gasoline & Oil		36,579	31,334	32,000	34,000
608725468	Operating Supplies		1,837	542	1,500	1,000
608725469	Uniforms		69,825	88,995	89,500	78,000
			108,941	**121,323**	**123,800**	**114,000**
CAPITAL OUTLAY						
	TOTAL EXPENDITURES	**29**	**13,487,052**	**13,701,581**	**13,131,938**	**13,813,000**
	TOTAL EXPENDITURES		**36,582,965**	**37,404,580**	**34,507,300**	**37,992,300**
	Civ	**39**				
	Unif	**150**				

Fund 100 GENERAL FUND
Dept 700 SANITATION & ENVIRONMENTAL

Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
SANITATION & ENVIRONMENTAL					
Dept 700					
CONTRACTUAL SERVICES					
712924437	Legal Services				
712924438	Other Professional Services				
712924627	Containment Cell OMC	31,566	39,138	45,000	**50,000**
712924636	Yeomon Creek	231,422	429,753	228,878	**245,000**
SUB 2400	**Contractural Services**	**262,988**	**468,891**	**273,878**	**295,000**
	TOTAL EXPENDITURES	**262,988**	**468,891**	**273,878**	**295,000**

FUND 100 GENERAL FUND
Dept 800 PLANING & DEVELOPMENT

Detail	Description	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
	PLANNING & DEVELOPMENT					
	Expenditures by Function					
	Personal Services		417,699	377,078	334,800	477,700
	Personnel Benefits		139,590	151,573	138,400	190,100
	Contractual Services		1,093,920	744,815	1,156,000	1,257,000
	Commodities		1,513		810	2,000
			1,652,723	1,273,466	1,630,010	1,926,800

FUND 100 GENERAL FUND
Dept 800 PLANING & DEVELOPMENT

Detail	Description	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
PLANNING & DEVELOPMENT						
Dept 800						
PERSONAL SERVICES						
806921399	Earned Sick Leave Pay Outs		1,674	5,097		
806921747	Principal Planner	1	22,197	102,170	94,500	105,000
806921764	Senior Planner	1	165,069	92,598	82,800	95,000
806921796	Administrative Assistant I	1	57,991	59,164	53,100	64,000
806921813	Dir. of Bldg, Planning & Dev.	1	113,511	118,049	104,400	135,000
806921774	Assistant Planner		57,256			
806921841	Special Projects Analyst	1				78,700
SUB 2100	**Personnel Services**	**5**	**417,699**	**377,078**	**334,800**	**477,700**
PERSONNEL BENEFITS						
806922454	Health Ins Buy Out		958	1,000	1,000	
806922456	Hospitalization		68,066	51,787	49,800	81,100
806922457	Workmen's Compensation		-3,903	1,664	2,800	7,500
806922458	Liability Insurance		899	15,760	10,200	7,500
806922461	Employer Portion-OASDI (FICA)		21,677	22,778	21,100	30,000
806922462	Employer Portion-Medicare Ex		5,070	5,327	4,900	7,000
806922467	Life Insurance Premiums		1,363	2,055	1,400	1,000
806922610	Employer IMRF		45,461	51,202	47,200	56,000
SUB 2200	**Personnel Benefits**		**139,590**	**151,573**	**138,400**	**190,100**
CONTRACTUAL SERVICES						
806824424	Real Estate Tax		12,763	9,094	9,095	13,000
806824429	Conference & Travel		2,799			4,000
806824436	Consultant Services		1,950	44,616	50,000	30,000
806824437	Legal Services		1,800			50,000
806824438	Other Professional Services		99,238	62,719	112,500	100,000
806824443	Membership Dues		5,000	5,000	5,400	6,000
806824488	Sales Tax Rebate		756,608	473,967	817,673	752,000
806824497	Harbor Dredging		25,000			
806824504	Special Assessment Project Exp		111,415	111,531	111,532	113,000
806824589	Development Advisory Service		57,210	13,797	16,300	50,000
806924423	Telephone		672			
806924429	Conference & Travel				1,589	3,000
806924432	Postage		2,826	3,308	2,900	3,000
806924433	Advertising		1,837	2,230	3,100	3,000
806924434	Printing				300	
806924436	Consultant Services					80,000
806924437	Legal Services		634	3,023	3,111	2,000
806924438	Other Professional Services		285	876	1,100	2,000
806924442	Photocopy		610		700	1,000
806924443	Membership Dues		3,329	3,329	4,500	5,000
806924801	IT Serv Software & Subscriptio		9,079	9,371	12,600	32,000
806924802	IT Serv Hardware & Equipment		728	97	1,800	4,000
806924803	IT Serv Utilities & Consulting		48	1,857	1,800	4,000
SUB 2400	**Contractural Services**		**1,093,920**	**744,815**	**1,156,000**	**1,257,000**

FUND 100 GENERAL FUND
Dept 800 PLANING & DEVELOPMENT

Detail	Description	FTE	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Approved Budget	FY 2022 Proposed Budget
COMMODITIES						
806925465	Office Supplies				400	
806925468	Operating Supplies				410	2,000
806925478	Computer Supplies		452			
806925576	Wireless Phone/Internet		1,062			
SUB 2500	**Commodities**		**1,513**		**810**	**2,000**
	TOTAL EXPENDITURES	**5**	**1,652,723**	**1,273,466**	**1,630,010**	**1,926,800**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	Dept 900 PUBLIC WORKS Expenditures Per Function				
	Personal Services	3,340,894	3,233,723	3,006,400	3,792,700
	Personnel Benefits	1,991,302	2,079,706	1,794,700	2,207,900
	Contractual Services	928,604	644,858	784,350	712,000
	Commodities	1,069,154	647,498	946,200	694,000
	Capital Outlay	56,790	1,076	30,972	11,000
		7,386,744	6,606,861	6,562,622	7,417,600

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	CITY ENGINEER					
	Dept 101					
PERSONAL SERVICES						
910121399	Earned Sick Leave Pay Outs				900	
910121400	Overtime		248		2,300	
910121413	Tool Allowance		180	180		
910121790	City Engineer	1				140,000
910121796	Administrative Assistant I	1	66,007	66,465	59,400	64,000
910121818	GIS Analyst	2	61,098	63,548	55,800	132,000
		4	**127,533**	**130,193**	**118,400**	**336,000**
PERSONNEL BENEFITS						
910122454	Health Ins Buy Out		1,438	1,500	2,000	0
910122456	Hospitalization		13,270	12,378	27,000	52,500
910122461	Employer Portion-OASDI (FICA)		7,800	7,975	7,400	21,000
910122462	Employer Portion-Medicare Ex		1,824	1,865	1,700	5,000
910122467	Life Insurance Premiums		476	567	400	1,000
910122610	Employer IMRF		16,261	17,971	16,600	39,000
			41,069	**42,256**	**55,100**	**118,500**
CONTRACTUAL SERVICES						
910124412	Equipment Maintenance				500	
910124423	Telephone		370			
910124429	Conference & Travel				200	
910124432	Postage		321	243	300	
910124435	Engineering Services		248,440	172,050	199,750	60,000
910124491	Employee Physical/Med Treatmnt		80			
			249,211	**172,293**	**200,750**	**60,000**
COMMODITIES						
910125468	Operating Supplies		296		1,300	1,000
910125478	Computer Supplies		292			
910125576	Wireless Phone/Internet		582			
			1,170	**0**	**1,300**	**1,000**
CAPITAL OUTLAY						
910126494	Equipment		51,539		572	
			51,539	**0**	**572**	**0**
	TOTAL EXPENDITURES	3	**470,521**	**344,742**	**376,122**	**515,500**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	VEHICLE MAINTENANCE					
	Dept 105					
PERSONAL SERVICES						
910521212	Mechanic / Welder	8	497,754	460,447	467,100	544,000
910521399	Earned Sick Leave Pay Outs		974	5,338	6,800	1,000
910521400	Overtime		7,672	941	4,700	6,000
910521401	Double-Time		1,608		1,800	2,000
910521404	On-Call Pay		1,599	1,205	1,000	2,000
910521413	Tool Allowance		5,640	5,035	8,000	6,000
910521752	Mechanic Supervisor	1	82,888	84,123	73,800	87,000
910521816	Fire Dept. Master Mechanic		25,714			
		9	**623,849**	**557,089**	**563,200**	**648,000**
PERSONNEL BENEFITS						
910522456	Hospitalization		159,514	153,791	130,400	170,200
910522461	Employer Portion-OASDI (FICA)		38,138	35,078	35,200	41,000
910522462	Employer Portion-Medicare Ex		8,919	15,824	8,200	9,000
910522467	Life Insurance Premiums		2,015	2,522	1,700	2,000
910522610	Employer IMRF		78,018	77,857	78,800	76,000
			286,604	**285,072**	**254,300**	**298,200**
CONTRACTUAL SERVICES						
910524438	Other Professional Services		4,098	2,534	3,600	
910524491	Employee Physical/Med Treatmnt		234	166	400	
			4,332	**2,700**	**4,000**	**0**
COMMODITIES						
910525466	Gasoline & Oil		229,105	189,889	217,400	180,000
910525468	Operating Supplies		16,275	5,069	15,000	3,000
910525474	Fleet Maint: Vehicle Supplies		502,229	301,841	402,000	287,000
			747,608	**496,799**	**634,400**	**470,000**
	TOTAL EXPENDITURES		**1,662,393**	**1,341,660**	**1,455,900**	**1,416,200**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	PUBLIC WORKS ADMINISTRATION					
	Dept 106					
PERSONAL SERVICES						
910621200	Laborer	3	105,091	148,528	104,200	141,000
910621211	Maintenance Worker II	23	1,397,394	1,357,859	1,294,900	1,518,000
910621399	Earned Sick Leave Pay Outs		24,217	19,365	18,400	25,000
910621400	Overtime		90,029	18,152	29,600	40,000
910621401	Double-Time		21,429	8,299	26,800	12,000
910621404	On-Call Pay		27,420	31,669	26,400	28,000
910621413	Tool Allowance		8,260	8,060	12,600	9,000
910621749	Public Works Supervisor II	4	325,420	334,488	287,100	324,000
910621769	Director of Public Works	1	119,587	124,437	107,100	129,000
910621771	Superintendent-Streets/Sewers	1	104,624	110,916	91,800	118,000
910621796	Administrative Assistant I	2	127,150	131,683	115,200	128,000
910621841	Special Projects Analyst	1				78,700
		35	**2,350,621**	**2,293,456**	**2,114,100**	**2,550,700**
PERSONNEL BENEFITS						
910622454	Health Ins Buy Out		3,354	3,500	5,000	0
910622456	Hospitalization		645,281	508,609	367,700	587,600
910622457	Workmen's Compensation		236,530	267,486	232,000	260,000
910622458	Liability Insurance		217,572	376,090	311,000	260,000
910622461	Employer Portion-OASDI (FICA)		143,810	144,099	132,400	159,000
910622462	Employer Portion-Medicare Ex		33,633	34,463	30,700	37,000
910622467	Life Insurance Premiums		3,523	9,024	6,400	8,000
910622610	Employer IMRF		282,041	306,411	296,500	374,000
			1,565,744	**1,649,682**	**1,381,700**	**1,685,600**
CONTRACTUAL SERVICES						
910624410	Building & Grounds Maintenance		160,375	128,898	135,000	135,000
910624412	Equipment Maintenance		2,988	1,550	3,600	3,000
910624423	Telephone		11,342			0
910624425	Mosquito Abatement Service		65,600	59,000	59,000	63,000
910624426	Utilities		24,699	25,450	23,758	27,000
910624429	Conference & Travel		1,713		750	1,000
910624432	Postage		2	18	50	0
910624436	Consultant Services				300	0
910624438	Other Professional Services		5,722	2,902	4,400	5,000
910624439	Laundry Services		16,412	16,888	19,300	20,000
910624443	Membership Dues		554	719	1,100	1,000
910624454	Labor Relations					0
910624490	Risk Premiums		48,188		42,800	10,000
910624491	Employee Physical/Med Treatmnt		978	1,400	2,006	1,000
910624801	IT Serv Software & Subscriptio		188,424	164,494	135,500	162,000
910624802	IT Serv Hardware & Equipment		26,383	2,850	75,500	81,000
910624803	IT Serv Utilities & Consulting		20,487	43,656	52,700	81,000
910624951	Distribution to Taxing Bodies		18,856			0
910624960	Declared Emergency Contracts		42,300	600	600	0
			635,023	**448,425**	**556,364**	**590,000**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
COMMODITIES					
910625468	Operating Supplies	7,103	4,467	5,100	3,000
910625476	Maint. Supplies Other than Eq.	1,845		1,900	0
910625576	Wireless Phone/Internet	11,835			0
910625960	Declared Emergency Commodities	6,976	14,852	16,500	0
		27,759	**19,319**	**23,500**	**3,000**
	TOTAL EXPENDITURES	**4,579,146**	**4,410,882**	**4,075,664**	**4,829,300**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	Dept 110				
CONTRACTUAL SERVICES					
911024076	Lease Payments - Principal				
911024403	Interest Expense				
911024438	Other Professional Services		4,000	5,148	55,000
			4,000	**5,148**	**55,000**
COMMODITIES					
911025468	Operating Supplies	242,100	98,915	233,000	180,000
		242,100	**98,915**	**233,000**	**180,000**
CAPITAL OUTLAY					
911026493	Vehicle				
911026494	Equipment			18,000	7,000
				18,000	**7,000**
	TOTAL EXPENDITURES	**242,100**	**102,915**	**256,148**	**242,000**

Fund 100 GENERAL FUND
Dept 900 PUBLIC WORKS

Acct	Description		FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	Dept 127					
PERSONAL SERVICES						
912721200	Laborer	2	106,601	91,434	80,100	94,000
912721211	Maintenance Worker	1	36,827	61,810	54,000	66,000
912721399	Earned Sick Leave Pay Outs		1,076	1,641		1,000
912721400	Overtime		13,061	11,434	5,800	8,000
912721401	Double-Time		6,434	7,678	5,500	4,000
912721404	On-Call Pay		2,970	3,064	2,800	3,000
912721413	Tool Allowance		720	715	400	1,000
912721749	Public Works Supervisor	1	71,201	75,209	62,100	81,000
		4	**238,890**	**252,985**	**210,700**	**258,000**
PERSONNEL BENEFITS						
912722456	Hospitalization		48,990	48,522	58,000	54,600
912722461	Employer Portion-OASDI (FICA)		14,538	15,403	13,000	16,000
912722462	Employer Portion-Medicare Ex		3,400	3,602	3,000	4,000
912722467	Life Insurance Premiums		798	983	600	1,000
912722610	Employer IMRF		30,161	34,186	29,000	30,000
			97,886	**102,696**	**103,600**	**105,600**
CONTRACTUAL SERVICES						
912724423	Telephone		680			0
912724438	Other Professional Services		39,359	17,327	17,975	7,000
912724439	Laundry Service		0	25	25	0
912724491	Employee Physical		0	88	88	0
			40,039	**17,440**	**18,088**	**7,000**
COMMODITIES						
912725468	Operating Supplies		49,494	32,465	54,000	40,000
912725576	Wireless Phone/Internet		1,023			0
			50,517	**32,465**	**54,000**	**40,000**
CAPITAL OUTLAY						
912726492	Improvements		1,244		3,400	0
912726494	Equipment		4,008	1,076	9,000	4,000
			5,252	**1,076**	**12,400**	**4,000**
	TOTAL EXPENDITURES		**432,584**	**406,662**	**398,788**	**414,600**
	TOTAL EXPENDITURES		**7,386,744**	**6,606,861**	**6,562,622**	**7,417,600**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

SPECIAL REVENUE FUNDS

205	AMERICAN RESCUE PLAN		9,800,000
214	FOREIGN FIRE TAX FUND		300,000
215	FIRE SERVICE TRAINING		78,000
218	REFUSE COLLECTION		5,370,000
228	MOTOR FUEL TAX FUND		2,952,000
231	PUBLIC SAFETY GRANTS - FIRE		1,412,000
232	911 EMERENCY FUND		2,758,000
240	PUBLIC SAFETY GRANTS - POLICE		395,000
242	HOME REHAB ASSISTANCE		50,000
245	CDBG		1,644,000
251	PLANNING & DEVELOPMENT GRANTS		786,000
252	VACANT REGISTRY		388,595
261	NORTH FRONT LAKE TIF #7		430,000
262	DOWNTOWN TIF #8		1,292,000
263	SOUTH LAKEFRONT TIF #9		302,000
264	McGAW PARK TIF #10		
292	PRISONER REVIEW/DUI SB740		202,000
295	LOCAL FORFEITURE		652,000
296	NARCOTICS FORFEITURE		1,125,000
		$	**29,936,595**

COMPONENT UNIT

211	WAUKEGAN MUNICIPAL LIBRARY	**$**	**4,773,000**

TRANSFERS TO OTHER FUNDS

202	**HR SALES TAX INFRASTRUCTURE**		
	to Fund 312 - Street/Sidewalk Projects		2,000,000
	to Fund 430 - 2018 G.O. Debt Service		1,074,000
	to Fund 495 - 2015 G.O. Sales Tax Bond		280,000
	to Fund 497 - 2016 G.O. Sales Tax Bond		672,000
		$	**4,026,000**
228	**MOTOR FUEL TAX FUND**		
	to Fund 100 - General Fund - Public Works	**$**	**1,000,000**
264	**McGAW PARK TIF #10**		
	to 2021 G.O. TIF Bonds	**$**	**2,883,000**

Fund 202
HR Sales Tax Infrastructure

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
202	30080	Home Rule Retail Occ/Serv. Tax	3,101,427	3,065,353	2,650,000	2,885,000
	SUB 3000	**Tax Collection**	**3,101,427**	**3,065,353**	**2,650,000**	**2,885,000**
202	46100	Interest Earned	40,763	515	43,000	50,000
	SUB 4600	**Interest**	**40,763**	**515**	**43,000**	**50,000**
		TOTAL REVENUES	**3,142,190**	**3,065,868**	**2,693,000**	**2,935,000**
EXPENDITURES						
202	120224435	Engineering Services	0		0	
	SUB 2400	**Contractural Services**	**0**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**0**	**0**	**0**	**0**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**3,142,190**	**3,065,868**	**2,693,000**	**2,935,000**
OTHER FINANCING SOURCES (USES)						
202	68312	Transfer to Street/Sidewalk Fd	0		1,100,000	2,000,000
202	68430	Transfer to 2018A GO Sls Tx Bd	2,120,000	2,228,000	2,228,000	1,074,000
202	68495	Transfer to 2015 GO Sale Tx Bd	280,275	282,000	282,000	280,000
202	68497	Transfer to 2016 GO Sale Tx Bd	676,250	673,000	673,000	672,000
	SUB 6800	**Transfers Out/To**	**(3,076,525)**	**(3,183,000)**	**(4,283,000)**	**(4,026,000)**
		TOTAL OTHER FINANCING SOURCES	**(3,076,525)**	**(3,183,000)**	**(4,283,000)**	**(4,026,000)**
		NET CHANGE IN FUND BALANCE		**(117,132)**	**(1,590,000)**	**(1,091,000)**
		BEGINNING FUND BALANCE		**4,369,736**	**4,369,736**	**4,252,604**
		ENDING FUND BALANCE		**4,252,604**	**2,779,736**	**3,161,604**

Fund 205
American Rescue Plan

Fund	Detail	Description	FY 2020 Actual	FY 2021 Budget	FY 2022 Req Budget
REVENUES					
205	44130	Grant-Federal			9,800,000
	SUB 4400	**Intergovernmental Revenue**	-	-	**9,800,000**
		TOTAL REVENUES	-	-	**9,800,000**
EXPENDITURES					
Fund	**Detail**	**Description**			
205	120524489	Grant Expenditures	-	-	7,800,000
		HVAC Improvements			2,000,000
	SUB 2400	**Contractural Services**	-	-	**9,800,000**
		TOTAL EXPENDITURES	-	-	**9,800,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	**0**
OTHER FINANCING SOURCES (uses)					
Fund	**Detail**	**Description**			
205	**SUB 6300**	**Transfers In/From**	-	-	-
205	**SUB 6800**	**Transfers Out/To**	-	-	-
		TOTAL OTHER FINANCING SOURCES	-	-	-
		NET CHANGE IN FUND BALANCE			-
		BEGINNING FUND BALANCE			-
		ENDING FUND BALANCE			-

Fund 211
Waukegan Public Library
Component Unit

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
211	30000	Property Tax	4,179,364	4,489,728	4,400,000	4,500,000
	SUB 3000	**Tax Collection**	**4,179,364**	**4,489,728**	**4,400,000**	**4,500,000**
211	44000	Intergovt Revenue-Library	111,347		50,000	111,000
	SUB 4400	**Intergovernmental Revenue**	**111,347**		**50,000**	**111,000**
211	46100	Interest Earned	12,429	8,892	10,000	10,000
	SUB 4600	**Interest**	**12,429**	**8,892**	**10,000**	**10,000**
211	48910	Misc & Fundraising Revenue	315,853	82,668	250,000	152,000
	SUB 4800	**Miscellaneous Revenue**	**315,853**	**82,668**	**250,000**	**152,000**
		TOTAL REVENUES	**4,618,993**	**4,581,288**	**4,710,000**	**4,773,000**
EXPENDITURES						
211	121121368	Part Time Employees		171,680	242,800	342,000
211	121121840	Personnel Services-Library	2,240,354	1,922,466	2,204,800	2,013,000
	SUB 2100	**Personnel Services**	**2,240,354**	**2,130,708**	**2,447,600**	**2,355,000**
211	121122456	Hospitalization	237,662	268,026	248,000	265,000
211	121122459	Unemployment Insurance	7,272	15,312	5,000	10,000
211	121122461	Employer Portion-OASDI (FICA)	166,428	155,255	177,300	180,000
211	121122467	Life Insurance Premiums	2,563	2,612	2,800	3,000
211	121122471	Other Compensation Benefits	0	9,059	60,300	41,000
211	121122610	Employer IMRF	259,847	246,572	277,000	274,000
	SUB 2200	**Personnel Benefits**	**673,773**	**694,560**	**770,400**	**773,000**
211	121124000	Library-Online Searches	(0)	0	15,200	14,000
211	121124076	Lease Payments - Principal	201,536	195,000	250,500	205,000
211	121124083	Literacy Grant Expense	75,451	1,125,184	80,000	77,000
211	121124403	Interest Expense	107,849	97,338	138,300	90,000
211	121124410	Building & Grounds Maintenance	70,989	61,592	55,000	58,000
211	121124411	Vehicle Maintenance	602	321	800	1,000
211	121124412	Equipment Maintenance	4,242	1,335	4,200	4,000
211	121124423	Telephone		0	0	33,000
211	121124426	Utilities	21,418	4,371	7,800	5,000
211	121124428	Rental/Lease Purchase	0	32,162	38,900	40,000
211	121124429	Conference & Travel		116	400	5,000
211	121124431	Training & Schooling	23,024	28,719	61,700	35,000
211	121124432	Postage	5,559	3,394	7,300	6,000
211	121124433	Advertising	31,424	27,230	46,300	54,000
211	121124436	Consultant Services	(0)	0	800	1,000
211	121124438	Other Professional Services	49,367	124,331	40,000	57,000
211	121124441	Security Services	0	5,436	6,000	3,000
211	121124442	Photocopy		0	0	
211	121124444	Other Technical Services	198,566	244,754	168,600	215,000
211	121124447	Collection Agency Fees		0	0	
211	121124474	Community Pride	60,741	0	9,000	3,000
211	121124489	Grant Expenditures			1,000,000	70,000
211	121124503	Insurance Admin. Services	46,137		65,500	66,000
	SUB 2400	**Contractural Services**	**896,902**	**2,019,010**	**1,996,300**	**1,042,000**

Fund 211
Waukegan Public Library

Component Unit

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
211	121125465	Office Supplies	(0)		12,600	13,000
211	121125467	Maintenance Supplies	0	12,280	8,000	20,000
211	121125468	Operating Supplies	(0)	18,188	36,600	20,000
211	121125480	Miscellaneous Expense	24,716	5,309	5,100	
	SUB 2500	**Commodities**	**24,716**	**33,983**	**62,300**	**53,000**
211	121126460	Library Materials	314,140	370,571	318,300	380,000
211	121126492	Improvements	115,335	9,751	115,300	150,000
211	121126494	Equipment	0	0	0	20,000
	SUB 2600	**Capital Outlay**	**429,475**	**380,322**	**433,600**	**550,000**
		TOTAL EXPENDITURES	**4,265,220**	**5,258,583**	**5,710,200**	**4,773,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**353,773**	**(677,295)**	**(1,000,200)**	**0**
OTHER FINANCING SOURCES (uses)						
211	63714	Transfers From Working Cash Fd				
	SUB 6800	**Transfers In/From**				
		TOTAL OTHER FINANCING SOURCES				
		NET CHANGE IN FUND BALANCE		**(677,295)**	**(1,000,200)**	**0**
		BEGINNINGFUND BALANCE		**2,915,030**	**2,915,030**	**2,237,735**
		ENDING FUND BALANCE		**2,237,735**	**1,914,830**	**2,237,735**

Fund 214
Foreign Fire Tax Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
214	30720	2% Foreign Fire Insurance Tax	127,413	133,343	150,000	150,000
	SUB 3000	**Tax Collection**	**127,413**	**133,343**	**150,000**	**150,000**
214	46100	Interest Earned	40	40	0	
	SUB 4600	**Interest**	**40**	**40**	**0**	**0**
		TOTAL REVENUES	**127,453**	**133,383**	**150,000**	**150,000**
	EXPENDITURES					
214	321425486	Foreign Fire Expenses	75,560	154,505	150,000	300,000
	SUB 2500	**Commodities**	**75,560**	**154,505**	**150,000**	**300,000**
		TOTAL EXPENDITURES	**75,560**	**154,505**	**150,000**	**300,000**
		REVENUES OVER (UNDER) EXPENDITURES	**51,893**	**(21,122)**	**0**	**(150,000)**
	OTHER FINANCING SOURCES (USES)					
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**(21,122)**	**0**	**(150,000)**
		FUND BALANCE				
		Beginning of Year	**161,979**	**213,873**	**213,873**	**192,751**
		End of Year	**213,873**	**192,751**	**213,873**	**42,751**

Fund 215
Fire Service Training

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
215	34067	Fees - Job Apps Fire & Police	*0*	8,450	0	
	SUB 3400	**Fees**	**0**	**8,450**	**0**	**0**
215	44970	Tuition - Fire Training Class	31,048	38,088	30,000	30,000
215	44135	State Grant				
	SUB 4400	**Intergovernmental Revenue**	**31,048**	**38,088**	**30,000**	**30,000**
215	46510	Donations - Vital Link	0	11,485	0	10,000
215	46520	Contribution - Public Safety	0	2,002	0	
	SUB 4600	**Interest**	**0**	**13,487**	**0**	**10,000**
215	48290	Other Reimbursements	0	2,352	0	
	SUB 4800	**Miscellaneous Revenue**	**0**	**2,352**	**0**	**0**
		TOTAL REVENUES	**31,048**	**62,377**	**30,000**	**40,000**
	EXPENDITURES					
215	321521414	Instructors Pay	0	200	200	1,000
	SUB 2100	**Personnel Services**	**0**	**200**	**200**	**1,000**
215	321524431	Training & Schooling	1,789	5,000	5,000	5,000
215	321524438	Other Professional Services	4,788	11,800	11,800	12,000
	SUB 2400	**Contractural Services**	**6,577**	**16,800**	**16,800**	**17,000**
215	321525468	Operating Supplies	4,468	13,000	13,000	50,000
215	321525479	Vital Link Ambulance Program	4,147		0	10,000
	SUB 2500	**Commodities**	**8,614**	**13,000**	**13,000**	**60,000**
		TOTAL EXPENDITURES	**15,192**	**30,000**	**30,000**	**78,000**
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**15,856**	**32,377**	**0**	**(38,000)**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE	**15,856**	**32,377**	**0**	**(38,000)**
		FUND BALANCE				
		Beginning of Year	**6,015**	**21,871**	**21,871**	**54,248**
		End of Year	**21,871**	**54,248**	**21,871**	**16,248**

Fund 218
Refuse Collection Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES						
218	30000	Property Tax	4,477,889	4,802,304	4,835,000	5,370,000
	SUB 3000	**Tax Collection**	**4,477,889**	**4,802,304**	**4,835,000**	**5,370,000**
218	46100	Interest Earned	65,784	0	500,000	
	SUB 4600	**Interest**	**65,784**	**0**	**500,000**	**0**
218	48050	Sale of Recyclables	0		0	
	SUB 4800	**Miscellaneous Revenue**	**0**	**0**	**0**	**0**
		TOTAL REVENUES	**4,543,673**	**4,802,304**	**5,335,000**	**5,370,000**
EXPENDITURES						
218	121824420	Refuse Collection	4,267,620	4,090,250	4,268,000	4,296,000
218	121824421	Recycling Program	1,067,087	939,748	1,067,000	1,074,000
	SUB 2400	**Contractural Services**	**5,334,707**	**5,029,998**	**5,335,000**	**5,370,000**
218	121825481	Cash Shortage Expense	0		0	
	SUB 2500	**Commodities**	**0**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**5,334,707**	**5,029,998**	**5,335,000**	**5,370,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(791,034)**	**(227,694)**	**0**	**0**
		OTHER FINANCING SOURCES (USES)				
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE	**(791,034)**	**(227,694)**	**0**	**0**
		FUND BALANCE				
		Beginning of Year	**1,416,720**	**625,685**	**625,685**	**397,991**
		End of Year	**625,685**	**397,991**	**625,685**	**397,991**

Fund 228
Motor Fuel Tax

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES						
228	30800	Motor Fuel Tax	2,182,655	1,842,920	2,280,000	1,805,000
228	30802	MTR-Monthly Transportation Ren	1,104,472	1,327,181	900,000	1,274,000
	SUB 3000	**Tax Collection**	**3,287,126**	**3,170,101**	**3,180,000**	**3,079,000**
228	42858	Commodities Reimbursement	1,022	1,022		
	SUB 4200	**Reimbursement Revenue**	**1,022**	**1,022**	**0**	**0**
228	44130	Grant - Federal		0	807,200	304,000
228	44281	IDOT - Bridge Rehabilitation				
228	44421	IDOT - Rebuild IL Grant		1,960,000	0	1,960,000
	SUB 4400	**Intergovernmental Revenue**	**0**	**1,960,000**	**807,200**	**2,264,000**
228	46100	Interest Earned	55,122	9,249		10,000
	SUB 4600	**Interest**	**55,122**	**9,249**	**0**	**10,000**
228	48190	Sale of Miscellaneous Items				
228	48630	Service Reimbursements		700		
228	48901	ENERNOC-Energy Program Water		6,453		
	SUB 4800	**Miscellaneous Revenue**	**0**	**7,153**	**0**	**0**
		TOTAL REVENUES	**3,343,270**	**5,147,525**	**3,987,200**	**5,353,000**
EXPENDITURES						
228	922821400	Overtime		93,372	80,000	80,000
228	922821401	Double-Time		72,186	80,000	80,000
228	922821404	On-Call Pay			75,000	5,000
	SUB 2100	**Personnel Services**	**0**	**165,558**	**235,000**	**165,000**
228	922822456	Hospitalization				
228	922822461	Employer Portion-OASDI (FICA)		5,436	15,000	11,000
228	922822462	Employer Portion-Medicare Ex		1,271	4,000	3,000
228	922822467	Life Insurance Premiums				
228	922822610	Employer IMRF		10,240	33,000	20,000
	SUB 2200	**Personnel Benefits**	**0**	**16,947**	**52,000**	**34,000**
228	922824076	Lease Payment - Principal		151,694	150,000	152,000
228	922824426	Utilities	361,191	775,553	900,176	600,000
228	922824427	Street Lighting	59,801	45,469	66,000	41,000
228	922824435	Engineering Services	626	60,641	160,000	160,000
	SUB 2400	**Contractural Services**	**421,619**	**1,033,357**	**1,276,176**	**953,000**
228	922825485	Salt	348,999	470,080	500,000	500,000
228	922825490	Asphalt Patch				250,000
228	922825491	Concrete Patch				250,000
	SUB 2500	**Commodities**	**348,999**	**470,080**	**500,000**	**1,000,000**
228	922827641	Bridge Rehabilitation Project	1,573		95,975	
228	922827669	Street/Traffic Signal Lighting			50,000	50,000
228	922827686	Grand Avenue Bridge				
228	922827706	Culvert Improvements	62,270	93,976	580,000	750,000
	SUB 2700	**Capital Improvements**	**63,843**	**93,976**	**725,975**	**800,000**

Fund 228
Motor Fuel Tax

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
228	922828100	Bad Debt Expense		1,256	0	
228	922828850	Internal Loan Write Off				
	SUB 2800	**Non Cash Expenses**	**0**	**1,256**	**0**	**0**
		TOTAL EXPENDITURES	**834,461**	**1,781,174**	**2,789,151**	**2,952,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**2,508,809**	**3,366,351**	**1,198,049**	**2,401,000**
		OTHER FINANCING SOURCES (USES)				
228	63455	Transfer From Capital Lease		25,282		
228	68100	Transfer to General Fund-Public Works				(1,000,000)
	SUB 6300	**Transfers In/From**	**0**	**25,282**	**0**	
		Transfers Out				
		TOTAL OTHER FINANCING SOURCES		**25,282**		**(1,000,000)**
		NET CHANGE IN FUND BALANCE	**2,508,809**	**3,391,633**	**1,198,049**	**1,401,000**
		FUND BALANCE				
		Beginning of year	**1,992,796**	**4,501,606**	**4,501,606**	**7,893,239**
		End of Year	**4,501,606**	**7,893,239**	**5,699,655**	**9,294,239**

Fund 231
Public Safety Grants - Fire

Fund	Detail	Description	FY20 Actual	FY21 Unaudited	FY21 Budget	FY22 Req Budget
REVENUES						
231	44130	Grant - Federal	409,091		1,119,000	900,000
231	44287	Grant - SAFER				379,000
	SUB 4400	**Intergovernmental Revenue**	**409,091**		**1,119,000**	**1,279,000**
231	46520	Contribution-Public Safety	3,000			33,000
	SUB 4600	**Interest**	**3,000**			**33,000**
231	48900	Miscellaneous Revenue	10,000	12,418		
	SUB 4800	**Miscellaneous Revenue**	**10,000**	**12,418**		
		TOTAL REVENUES	**422,091**	**12,418**	**1,119,000**	**1,312,000**
EXPENDITURES						
231	323121250	Fire Fighters				231,000
231	323121399	Earned Sick Leave Pay				10,000
231	323121405	Overtime-Uniformed				10,000
231	323121414	Instructors Pay				10,000
	SUB 2100	**Personnel Services**	**0**	**0**	**0**	**261,000**
231	323122456	Hospitilization				79,000
231	323122457	Workmen's Compensation				30,000
231	323122458	Liability Insurance				3,000
231	323122462	Emplyer Portion-Medicare				3,000
231	323122467	Life Insurance Premiums				3,000
	SUB 2200	**Personnel Benefits**	**0**	**0**	**0**	**118,000**
231	323124489	Grant Expenditures		12,418	13,000	1,033,000
	SUB 2400	**Contractural Services**	**0**	**12,418**	**13,000**	**1,033,000**
231	323126494	Equipment	3,000		1,387,000	
	SUB 2600	**Capital Outlay**	**3,000**	**0**	**1,387,000**	**0**
231	323128420	F.A. Adjustments	550,000			
	SUB 2800	**Non-Cash Expense**	**550,000**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**553,000**	**12,418**	**1,400,000**	**1,412,000**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			**(130,909)**	**0**	**(281,000)**	**(100,000)**
OTHER FINANCING SOURCES (USES)						
231	63100	Transfers From General Fund				
231	63714	Transfers From Working Cash	35,000		281,000	100,000
	SUB 6300	**Transfers In/From**	**35,000**	**0**	**281,000**	**100,000**
		OTHER FINANCING SOURCES	**35,000**	**0**	**281,000**	**100,000**
		NET CHANGE IN FUND BALANCE		**0**	**0**	**0**
		BEGINNING FUND BALANCE		**553**	**553**	**553**
		ENDING FUND BALANCE		**553**	**553**	**553**

Fund 232
911 EMERGENCY

Acct	Detail	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES					
30252	911 Wireless-Waukegan				
30600	911 Surcharges-ETSB System	1,192,169	1,640,000	1,600,000	1,680,000
SUB 3000	**Tax Collection**	**1,192,169**	**1,640,000**	**1,600,000**	**1,680,000**
34017	Fees - Burgler Alarm Subscribe				
34018	Fees - Fire Alarm Subscribe				
SUB 3400	**Fees**				
44140	Local Government Contribution	5,254	5,300		5,000
SUB 4400	**Intergovernmental Revenue**	**5,254**	**5,300**	**0**	**5,000**
46100	Interest Earned	35,387	2,000	50,000	8,000
SUB 4600	**Interest**	**35,387**	**2,000**	**50,000**	**8,000**
48900	Miscellaneous Revenue				
SUB 4800	**Miscellaneous Revenue**	**0**	**0**	**0**	**0**
	TOTAL REVENUES	**1,232,809**	**1,647,300**	**1,650,000**	**1,693,000**
EXPENDITURES					
323221140	Communications I	31,882	75,935	85,000	102,000
323221399	Earned Sick Leave Pay Outs	2,118	10,318	12,000	20,000
323221400	Overtime	221,852	224,261	237,500	245,000
323221403	Female Search/Double Back Pay	75	75	500	1,000
323221409	Holiday Overtime		1,648		1,000
323221805	Telecommunications Manager	93,869	96,970	80,000	96,000
SUB 2100	**Personnel Services**	**349,796**	**409,207**	**415,000**	**465,000**
323222456	Hospitalization	20,970	25,485	48,000	72,000
323222461	Employer Portion-OASDI (FICA)	7,878	12,673	26,000	29,000
323222462	Employer Portion-Medicare Ex	1,843	2,964	6,000	7,000
323222467	Life Insurance Premiums	484	697	2,000	2,000
323222610	Employer IMRF	16,887	28,280	59,000	56,000
SUB 2200	**Personnel Benefits**	**48,062**	**70,099**	**141,000**	**166,000**
323224076	Lease Payments - Principal	290,433	187,496	202,000	250,000
323224403	Interest Expense	22,060	0		
323224409	Radio Equipment Maintenance	201,199	0	200,000	0
323224412	Equipment Maintenance	645	0		
323224423	Telephone	189,156	0		
323224428	Rental/Lease Purchase	5,010	0		

Fund 232
911 EMERGENCY

Acct	Detail	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
323224429	Conference & Travel	6,401	0	5,000	10,000
323224431	Training & Schooling	2,411	2,207	5,000	10,000
323224438	Other Professional Services	23,605	2,679	19,950	50,000
323224443	Membership Dues	1,197	755	2,000	5,000
323224491	Employee Physical/Med Treatmnt		50	50	1,000
323224801	IT Serv Software & Subscriptio	291,046	470,606	257,200	564,000
323224802	IT Serv Hardware & Equipment	254,703	153,462	4,600	50,000
323224803	IT Serv Utilities & Consulting	42	445,779	196,200	1,131,000
SUB 2400	**Contractural Services**	**1,287,910**	**1,263,034**	**892,000**	**2,071,000**
323225468	Operating Supplies	33,337	1,761	141,000	5,000
323225469	Uniforms	421	712	1,000	1,000
323225478	Computer Supplies				
SUB 2500	**Commodities**	**33,758**	**2,473**	**142,000**	**6,000**
323226350	Capital-Alarm	29,207	16,518	30,000	0
323226494	Equipment	13	270	30,000	50,000
323226495	Computer Hardware/Equipment	45,378			
SUB 2600	**Capital Outlay**	**74,598**	**16,788**	**60,000**	**50,000**
323228850	Internal Loan Write Off				
323228420	F.A. Adjustments				
SUB 2800	**Non Cash Expense**				**0**
	TOTAL EXPENDITURES	**1,794,124**	**1,761,601**	**1,650,000**	**2,758,000**
	EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	**(561,315)**	**(114,301)**	**0**	**(1,065,000)**
	Fund Balance				
	Beginning of Year	**1,995,715**	**1,434,401**	**1,434,401**	**1,320,100**
	End of Year	**1,434,401**	**1,320,100**	**1,434,401**	**255,100**

Fund 240
Public Safety Grants - Police

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES						
240	35876	e-Citation	11,317	4,378	12,000	10,000
	SUB 3500	**Fines**	**11,317**	**4,378**	**12,000**	**10,000**
240	44237	BYRNE Justice Assistance Grant	20,881		30,000	50,000
240	44370	Law Enforcement Tobacco	0	0	0	10,000
240	44354	Police Canine Unit	0	0	0	25,000
240	44360	Illinois Highway Safety	0	0	0	150,000
	SUB 4400	**Intergovernmental Revenue**	**20,881**	**0**	**30,000**	**235,000**
240	46100	Interest Earned	15,417	429	2,000	
	SUB 4600	**Interest**	**15,417**	**429**	**2,000**	**0**
		TOTAL REVENUES	**47,616**	**4,807**	**44,000**	**245,000**
EXPENDITURES						
240	624021405	Overtime - Uniformed	0	0	0	157,000
	SUB 2100	**Personnel Services**	**0**	**0**	**0**	**157,000**
240	624022462	Employer Portion - Medicare	0	0	0	3,000
	SUB 2200	**Personnel Benefits**	**0**	**0**	**0**	**3,000**
240	624024489	LLEBG Grant Expenditures	32,027		44,000	50,000
240	624024438	Other Professional Services				150,000
240	624024697	Canine Unit Police Dept	0	0	0	25,000
	SUB 2400	**Contractual Services**	**32,027**	**0**	**44,000**	**225,000**
240	624025451	e-Citation	0	0	0	10,000
	SUB 2500	**Commodities**	**0**	**0**	**0**	**10,000**
		TOTAL EXPENDITURES	**32,027**	**0**	**44,000**	**395,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**15,589**	**4,807**	**0**	**(150,000)**
OTHER FINANCING SOURCES (USES)						
		OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE	**15,589**	**4,807**	**0**	**(150,000)**
		FUND BALANCE				
		Beginning of Year	**559,976**	**575,566**	**575,566**	**580,373**
		End of Year	**575,566**	**580,373**	**575,566**	**430,373**

Fund 242
Home Rehab Assistance

Fund	Detail	Description	FY20 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
242	44542	Lake County Consortium Home	10,818	-	-	
242	44555	Neighborhood Stabilization #1	0	-	-	
	SUB 4400	**Intergovernmental Revenue**	**10,818**	-	-	-
242	49212	Proceeds-Sale of Property	0	-	-	
	SUB 4900	**Other Financing Sources**	**0**	-	-	-
		TOTAL REVENUES	**10,818**	-	-	-
REVENUES						
242	524221997	Intra-fund Payroll Expense	0	-	-	-
	SUB 2100	**Personnel Services**	**0**	-	-	-
242	524224426	Utilities	3,109		-	
242	524224642	Rehabilitation - HOME	0			50,000
242	524224675	Rehabilitation-NSP	0		-	
	SUB 2400	**Contractural Services**	**3,109**	-	-	**50,000**
242	524226491	Building Acquisition	7,500		-	
	SUB 2600	**Capital Outlay**	**7,500**	-	-	**0**
242	524228850	Internal Loan Write Off	0		-	
	SUB 2800	**Non Cash Expense**	**0**	-	-	**0**
		TOTAL EXPENDITURES	**10,609**	-	-	**50,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**208**	-	-	**(50,000)**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES	-	-	-	**0**
		NET CHANGE IN FUND BALANCE		-	-	**(50,000)**
		BEGINNING FUND BALANCE		**49,066**		**49,066**
		ENDING FUND BALANCE		**49,066**		**(934)**

Fund 245
Community Development Block Grant

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
245	44367	Grant - DOL Workforce				
245	44500	Community Dev. Block Grant	519,623	997,557		1,644,000
	SUB 4400	**Intergovernmental Revenue**	**519,623**	**997,557**		**1,644,000**
245	48400	Reimbursement - Jury Duty	15			
245	48550	CDBG - Rehabilitation	68,839	38,213	1,000,000	
245	48900	Miscellaneous Revenue				
	SUB 4800	**Miscellaneous Revenue**	**68,854**	**38,213**	**1,000,000**	
		TOTAL REVENUES	**588,477**	**1,035,770**	**1,000,000**	**1,644,000**
	EXPENDITURES					
245	550121368	Part Time Employees				
245	550121765	CDBG/Comm Service Director	9,331			
245	550221400	Overtime		24		
245	550221714	Housing Rehabilitation Asst.	63,352	65,946	65,000	67,000
245	550221765	Director of Comm Block Grant	85,891	89,367	88,000	92,000
245	550221815	Compliance Coordinator	63,105	65,594	65,000	67,000
245	550221835	Rehabilitation Coordinator				
245	550221997	Intra-fund Payroll Expense	-68,784			
	SUB 2100	**Personnel Services**	**152,896**	**220,931**	**218,000**	**226,000**
245	550122456	Hospitalization	431			
245	550122461	Employer Portion-OASDI (FICA)	574			
245	550122462	Employer Portion-Medicare Ex	134			
245	550122610	Employer IMRF	1,096			
245	550222454	Health Ins Buy Out	1,917	2,000	2,000	3,000
245	550222456	Hospitalization	34,640	36,143	46,000	48,000
245	550222461	Employer Portion-OASDI (FICA)	12,848	13,448	15,000	15,000
245	550222462	Employer Portion-Medicare Ex	3,005	3,145	4,000	4,000
245	550222467	Life Insurance Premiums	793	953	1,000	1,000
245	550122462	Life Insurance Premiums	0		0	
245	550222610	Employer IMRF	27,040	30,409	32,000	35,000
	SUB 2200	**Personnel Benefits**	**82,477**	**86,098**	**100,000**	**106,000**
245	550124412	Equipment Maintenance	142			
245	550124423	Telephone	436			
245	550124428	Rental/Lease Purchase				
245	550124429	Conference & Travel	173	84	900	1,000
245	550124431	Training & Schooling	19	0		1,000
245	550124432	Postage	75	104	1,000	1,000
245	550124433	Advertising	994	472	3,000	2,000
245	550124443	Membership Dues		60	1,000	1,000
245	550124801	IT Serv Software & Subscriptio		396	900	1,000
245	550124802	IT Serv Hardware & Equipment	268	3,914	3,100	6,000
245	550124803	IT Serv Utilities & Consulting		2,016	2,000	5,000
245	550224438	Other Professional Services	1,153	24,858	31,000	5,000
245	550224445	Rehabilitation - CDBG	141,397	221,423	382,824	450,000

Fund 245
Community Development Block Grant

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
245	550224458	Neighborhood Improvements				
245	550224960	Declared Emergency Contracts	24,176		325	
245	550324083	Literacy Grant Expense	8,515			
245	550324457	Neighborhood Housing Services		71,485	74,485	
245	550324458	Neighborhood Improvements	10,000	10,000	33,000	157,000
245	550324461	Catholic Charities	7,500	35,000	35,000	
245	550324489	Grant Expenditures			470,215	298,000
245	550324523	YWCA-School Childcare	5,000	14,111	25,000	0
245	550324524	Zacharias Center		6,654	15,000	10,000
245	550324525	I-Plus Representative Payee Pr			50,000	0
245	550324525	United Way of Lake County		34,467		
245	550324568	Block Grant Assist - YMCA				
245	550324571	A Safe Place	15,000	45,000	45,000	45,000
245	550324582	CASA-Court App Special Avocate	7,500	10,000	10,000	10,000
245	550324583	Little City Foundation		5,000	5,000	15,000
245	550324584	Waukegan Township	5,000	24,048	22,000	60,000
245	550324606	Prairie State- Fair Housing	10,000	7,500	10,000	10,000
245	550324612	Prairie State Legal Services	8,000	10,419	12,000	12,000
245	550324614	Arden Shore	5,000			
245	550324620	Northern Illinois Food Bank	5,000	54,539	55,000	50,000
245	550324623	Youth Build Lake County	5,000	6,000	10,000	12,000
245	550324630	PADS Crisis Services	10,000	100,000	86,215	110,000
245	550324632	Christ Church	15,000	10,000	15,000	10,000
245	550324640	HACES		55,101		
245	550324641	Youth Conservation Corp (YCC)	10,000	9,988	10,000	
245	550324648	Black Chamber of Lake County		71,000	200,000	0
245	550324649	UMMA	5,000	29,993	30,000	0
245	550624480	Code Enforcement Reimb Expense	50,000		50,000	30,000
	SUB 2400	**Contractural Services**	**350,348**	**863,632**	**1,688,964**	**1,302,000**
245	550125465	Office Supplies	871	193	4,000	4,000
245	550125466	Gasoline & Oil	189	99	100	1,000
245	550125468	Operating Supplies	1,002	1,450	6,000	4,000
245	550125471	Publications	66			1,000
245	550125478	Computer Supplies				
245	550125576	Wireless Phone/Internet	659			
	SUB 2500	**Commodities**	**2,787**	**1,742**	**10,100**	**10,000**
245	550427636	Sidewalk Improvements				
	SUB 2700	**Capital Improvements**	**0**	**0**	**0**	**0**
245	550128300	Bank Balance Correction Exp	-31	0	0	0
245	550228850	Internal Loan Write Off	0	0	0	0
	SUB 2800	**Non Cash Expenses**	**-31**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**588,477**	**1,172,403**	**2,017,064**	**1,644,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**0**	**-136,633**	**-1,017,064**	**0**

Fund 245
Community Development Block Grant

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
OTHER FINANCING SOURCES (USES)						
245	63714	Transfers From Working Cash Fd	0	0	0	0
	SUB 6300	**Transfers In/From**	**0**	**0**	**0**	**0**
245	68714	Transfers to Working Cash	0	0	0	0
	SUB 6800	**Transfers Out/To**	**0**	**0**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE				
		FUND BALANCE				
		Beginning of Year	**51,163**	**51,163**	**51,163**	**-85,470**
		End of Year	**51,163**	**-85,470**	**-965,901**	**-85,470**

Fund 251
Planning and Development Grants

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
251	34078	Fees-Vacant Structure Register	69,907			
	SUB 3400	**Fees**	**69,907**			
251	44130	GRANT - Federal	0		400,000	457,000
251	44135	GRANT - State	132,201	65,162	0	100,000
251	44140	GRANT-Local Govt Contribution	18,055		0	80,000
251	44510	Environmental & Risk Grant	112,573	37,427	0	
	SUB 4400	**Intergovernmental Revenue**	**262,829**	**102,589**	**400,000**	**637,000**
		TOTAL REVENUES	**332,735**	**102,589**	**400,000**	**637,000**
	EXPENDITURES					
251	825124489	Grant Expenditures	132,429		470,000	786,000
251	825124602	Environmental Remediation	169,270	114,641	25,000	
	SUB 2400	**Contractural Services**	**301,699**	**114,641**	**495,000**	**786,000**
251	825126295	Vacant Structure Program	8,200			
	SUB 2600	**Capital Outlay**	**8,200**			
		TOTAL EXPENDITURES	**309,899**	**114,641**	**495,000**	**786,000**
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**22,836**	**(12,052)**	**(95,000)**	**(149,000)**
	OTHER FINANCING SOURCES (USES)					
251	63714	Transfers From Working Cash Fd	0		95,000	149,000
	SUB 6300	**Transfers In/From**	**0**	**0**	**95,000**	**149,000**
251	68252	Transfers to Vacant Registry	0	677	0	
	SUB 6800	**Transfers Out/To**	**0**	**(677)**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**0**	**(677)**	**95,000**	**149,000**
		NET CHANGE IN FUND BALANCE	**22,836**	**(12,729)**	**0**	**0**
		FUND BALANCE				
		Beginning of Year	**66,147**	**88,983**	**88,983**	**76,254**
		End of Year	**88,983**	**76,254**	**88,983**	**76,254**

Fund 252
Vacant Registry

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
252	34078	Fees-Vacant Structure Register	-	111,598	100,000	100,000
	SUB 3400	**Fees**	-	**111,598**	**100,000**	**100,000**
252	44135	GRANT - State	-	191,667	250,000	250,000
	SUB 4400	**Intergovernmental Revenue**	-	**191,667**	**250,000**	**250,000**
		TOTAL REVENUES	-	**303,265**	**350,000**	**350,000**
	EXPENDITURES					
252	825224489	Grant Expenditures	-	204,847	250,000	250,000
252	825224489	IT Serv Software & Subscript		60,500		
	SUB 2400	**Contractural Services**	-	**265,347**	**250,000**	**250,000**
252	825226295	Vacant Structure	-		100,000	138,595
	SUB 2600	**Capital Outlay**	-	**0**	**100,000**	**138,595**
		TOTAL EXPENDITURES	-	**265,347**	**350,000**	**388,595**
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	**37,918**	**0**	**(38,595)**
OTHER FINANCING SOURCES (USES)						
252	63251	Transfers From Planning Grant	-	677	0	0
	SUB 6300	**Transfers In/From**	-	0	0	0
		TOTAL OTHER FINANCING SOURCES	-	677	0	0
		FUND BALANCE				
		BEGINNING OF YEAR		**0**	**0**	**38,595**
		END OF YEAR		**38,595**	**0**	**0**

Fund 261
North Front Lake TIF #7

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
261	30050	Property Tax - TIF District	95,706	93,955	110,000	110,000
	SUB 3000	**Tax Collection**	**95,706**	**93,955**	**110,000**	**110,000**
		TOTAL REVENUES	**95,706**	**93,955**	**110,000**	**110,000**
EXPENDITURES						
261	126126492	Improvements	0		110,000	430,000
	SUB 2600	**Capital Outlay**	**0**	**0**	**110,000**	**430,000**
		TOTAL EXPENDITURES	**0**	**0**	**110,000**	**430,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**95,706**	**93,955**	**0**	**(320,000)**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**93,955**	**0**	**(320,000)**
		BEGINNING FUND BALANCE		**225,672**	**225,672**	**319,627**
		ENDING FUND BALANCE		**319,627**	**225,672**	**(373)**

Fund 262
Downtown TIF #8

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
262	30050	Property Tax - TIF District	439,244	486,826	460,000	460,000
	SUB 3000	**Tax Collection**	**439,244**	**486,826**	**460,000**	**460,000**
		TOTAL REVENUES	**439,244**	**486,826**	**460,000**	**460,000**
EXPENDITURES						
262	126224438	Other Professional Services	12,066		0	
262	126224438	Development Advisory Services	0	0	0	0
262	126224637	Redevelopment Agreements	59,289	171,331	295,622	150,000
	SUB 2400	**Contractural Services**	**71,355**	**171,331**	**295,622**	**150,000**
262	126226492	Improvements	0	161,574	164,378	1,142,000
	SUB 2600	**Capital Outlay**	**0**	**161,574**	**164,378**	**1,142,000**
		TOTAL EXPENDITURES	**71,355**	**332,905**	**460,000**	**1,292,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**367,889**	**153,921**	**0**	**(832,000)**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCE	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**153,921**	**0**	**(832,000)**
		BEGINNING FUND BALANCE		**522,842**	**522,842**	**676,763**
		ENDING FUND BALANCE		**676,763**	**522,842**	**(155,237)**

Fund 263
South Lakefront TIF #9

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
263	30050	Property Tax - TIF District	53,280	99,538	50,000	90,000
	SUB 3000	**Tax Collection**	**53,280**	**99,538**	**50,000**	**90,000**
		TOTAL REVENUES	**53,280**	**99,538**	**50,000**	**90,000**
EXPENDITURES						
263	126324424	Real Estate Tax	4,101		0	
263	126324589	Development Advisory Services	0	0	0	0
	SUB 2400	**Contractural Services**	**4,101**	**0**	**0**	**0**
263	126326492	Improvements	0		50,000	302,000
	SUB 2600	**Capital Outlay**	**0**	**0**	**50,000**	**302,000**
		TOTAL EXPENDITURES	**4,101**	**0**	**50,000**	**302,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**49,179**	**99,538**	**0**	**(212,000)**
OTHER FINANCING SOURCES (USES)						
		OTHER FINANCING SOURCES				
		NET CHANGE IN FUND BALANCE		**99,538**	**0**	**(212,000)**
		BEGINNING FUND BALANCE		**122,344**	**122,344**	**221,882**
		ENDING FUND BALANCE		**221,882**	**122,344**	**9,882**

Fund 264
McGaw Park TIF #10

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
264	30050	Property Tax - TIF District	1,812,915		2,300,000	4,000,000
	SUB 3000	**Tax Collection**	**1,812,915**	**0**	**2,300,000**	**4,000,000**
264	49310	Bond Proceeds		43,995,000		
264	49427	Premium on Debt Issue		1,865,119		
264	46100	Interest Earned	11,247		0	
	SUB 4600	**Interest**	**11,247**	**0**	**0**	**0**
		TOTAL REVENUES	**1,824,162**	**45,860,119**	**2,300,000**	**4,000,000**
EXPENDITURES						
264	126424014					
264	126424436	Consultant Services	0		30,500	
264	126424437	Legal Services	5,547		0	
264	126424589	Development Advisory Services	0	7,588	8,000	
264	126424596	Redevelopment District & TIF	20,329		0	
264	126424637	Redevelopment Agreements	1,639,495	49,167,250	2,031,500	
	SUB 2400	**Contractural Services**	**1,665,371**	**49,174,838**	**2,070,000**	**0**
264	126426492	Improvements	0		400,000	
	SUB 2600	**Capital Outlay**	**0**	**0**	**400,000**	**0**
		TOTAL EXPENDITURES	**1,665,371**	**49,174,838**	**2,470,000**	**0**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**158,791**	**(3,314,719)**	**(170,000)**	**4,000,000**
OTHER FINANCING SOURCES (USES)						
264	**68498**	Transfer to 2021 GO TIF Bonds				**2,883,000**
	SUB 6800	**Transfers Out/To**				**(2,883,000)**
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**(2,883,000)**
		NET CHANGE IN FUND BALANCE		**(3,314,719)**	**(170,000)**	**1,117,000**
		BEGINNING FUND BALANCE		**143,826**	**143,826**	**(3,170,893)**
		ENDING FUND BALANCE		**(3,170,893)**	**(26,174)**	**(2,053,893)**

Fund 292
Prisoner Review/DUI SB740

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES						
292	35865	Fines - Prison Review Agency	22,897	9,128	7,000	30,000
292	42860	DUI Fines-Senate Bill 740	30,085	27,130	20,000	30,000
	SUB 3500	**Fines**	**52,983**	**36,258**	**27,000**	**60,000**
292	44237	BYRNE Justice Assistance Grant	11,145	3,280	4,000	
	SUB 4400	**Intergovernmental Revenue**	**11,145**	**3,280**	**4,000**	
		TOTAL REVENUES	**64,128**	**39,538**	**31,000**	**60,000**
EXPENDITURES						
292	629224801	IT Serv Software & Subscriptio	0	1,250	0	2,000
292	629224802	IT Serv Hardware & Equipment		189		
	SUB 2400	**Contractural Services**	**0**	**1,439**	**0**	**2,000**
292	629226494	Equipment	17,044	4,207	4,000	200,000
	SUB 2600	**Capital Outlay**	**17,044**	**4,207**	**4,000**	**200,000**
		TOTAL EXPENDITURES	**17,044**	**5,646**	**4,000**	**202,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**47,084**	**33,892**	**27,000**	**(142,000)**
OTHER FINANCING SOURCES (USES)						
		OTHER FINANCING SOURCES				
		FUND BALANCE				
		BEGINNING OF YEAR	**276,180**	**323,264**	**323,264**	**350,264**
		END OF YEAR	**323,264**	**357,156**	**350,264**	**208,264**

Fund 295
Local Forfeiture

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
295	42850	Contraband Forfeiture - State	38,971	16,302	0	40,000
295	42856	Contraband Forfeiture - County	1,463	1,528	30,000	20,000
	SUB 4200	**Reimbursement Revenue**	**40,434**	**17,830**	**30,000**	**60,000**
295	44130	Grant - Federal	18,315		0	
295	44237	Grant - Byrne Justice Assist	0	1,080	0	
295	44373	Grant-Bulletproof Vest Program	788		30,000	30,000
	SUB 4400	**Intergovernmental Revenue**	**19,103**	**1,080**	**30,000**	**30,000**
295	46100	Interest Earned	17,470	1,089	5,000	5,000
	SUB 4600	**Interest**	**17,470**	**1,089**	**5,000**	**5,000**
295	48375	Reimb.- Settlements/Lawsuits	15,077		0	
	SUB 4800	**Miscellaneous Revenue**	**15,077**	**0**	**0**	**0**
		TOTAL REVENUES	**92,083**	**19,999**	**65,000**	**95,000**
	EXPENDITURES					
295	629524431	Training & Schooling	1,308		0	
295	629524438	Other Professional Services	25,158	15,999	526,800	200,000
295	629524697	Canine Unit - Police Dept	1,200	18,396	13,200	
295	629524801	IT Serv Software & Subscription	0	1,150	5,000	452,000
295	629524802	IT Serv Hardware & Equipment	22,200	7,868		
295	629524803	IT Serv Utilities & Consulting		24,316	20,000	
295	629524954	Payment to Informants	8,000		0	
	SUB 2400	**Contractural Services**	**57,867**	**43,413**	**545,000**	**652,000**
295	629525468	Operating Supplies	0		0	
295	629525469	Uniforms	69,392		0	
	SUB 2500	**Commodities**	**69,392**	**0**	**0**	**0**
295	629526482	Narcotics Enforcement Equipmen	0		0	
295	629526493	Vehicle	0		0	
295	629526494	Equipment	9,326		0	
	SUB 2600	**Capital Outlay**	**9,326**	**0**	**0**	**0**
295	629528300	Bank Balance Correction Exp.	(18,981)		0	
	SUB 2800	**Non Cash Expenses**	**(18,981)**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**117,604**	**43,413**	**545,000**	**652,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(25,521)**	**(23,414)**	**(480,000)**	**(557,000)**
	OTHER FINANCING SOURCES (USES)					
295	63100	Transfers From General Fund	0	7,943		
	SUB 6300	**Transfers In/From**	**0**	**7,943**	**0**	**0**
		OTHER FINANCING SOURCES	**0**	**7,943**	**0**	**0**
		NET CHANGE IN FUND BALANCE	**(25,521)**	**(15,471)**	**(480,000)**	**(557,000)**
		FUND BALANCE				**0**
		Beginning of Year	**(16,241)**	**(41,762)**	**(41,762)**	**(33,819)**
		End of Year	**(41,762)**	**(33,819)**	**(521,762)**	**(590,819)**

Fund 296
Narcotics Forfeiture

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
	REVENUES					
296	42800	Contraband Forfeiture- Federal	242,064	107,063	202,000	200,000
	SUB 4200	**Reimbursement Revenue**	**242,064**	**107,063**	**202,000**	**200,000**
296	44130	GRANT - Federal	0	0	0	
296	44220	DEA-Overtime Reimbursement	43,979	-7,789	7,000	30,000
296	44221	Customs/Border Patrol ICE	249,825	152,270	100,000	175,000
	SUB 4400	**Intergovernmental Revenue**	**293,805**	**144,481**	**107,000**	**205,000**
296	46100	Interest Earned	37,088	2,047	50,000	5,000
	SUB 4600	**Interest**	**37,088**	**2,047**	**50,000**	**5,000**
		TOTAL REVENUES	**572,956**	**253,591**	**359,000**	**410,000**
	EXPENDITURES					
296	629621405	Overtime-Uniformed	43,979	27,378	50,000	50,000
	SUB 2100	**Personnel Services**	**43,979**	**27,378**	**50,000**	**50,000**
296	629624431	Training & Schooling	118,710		50,000	50,000
296	629624438	Other Professional Services	18,552	3,620	50,000	25,000
296	629624481	Contributions Expense	1,500			
296	629624801	IT Serv Software & Subscriptio		33,035		
296	629624802	IT Serv Hardware & Equipment	2,495	384,434		
296	629624803	IT Serv Utilities & Consulting		250		
	SUB 2400	**Contractural Services**	**141,258**	**421,089**	**100,000**	**75,000**
296	629625468	Operating Supplies				
	SUB 2500	**Commodities**	**0**	**0**	**0**	**0**
296	629626493	Vehicle	388,596	86,382	86,382	500,000
296	629626494	Equipment	39,983	148,879	0	500,000
296	629626495	Computer Hardware/Equipment				
	SUB 2600	**Capital Outlay**	**428,578**	**235,261**	**86,382**	**1,000,000**
		TOTAL EXPENDITURES	**613,815**	**683,728**	**236,382**	**1,125,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**-40,858**	**-430,137**	**122,618**	**-715,000**
	OTHER FINANCING SOURCES (USES)					
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE	-40,858	**-430,137**	**122,618**	**-715,000**
		FUND BALANCE				
		Beginning of Year	1,305,329	**1,264,471**	1,264,471	**834,334**
		End of Year	1,264,471	**834,334**	1,387,089	**119,334**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

FUND 400 - DEBT SERVICE FUNDS

		PRINCIPAL	INTEREST	FEES	TOTAL
Fund 430	2018A G.O. Sales Tax Bonds	485,000	588,000	1,000	1,074,000
Fund 431	2018B G.O. Bonds	1,600,000	778,000	1,000	2,379,000
Fund 432	2018D G.O. Judgment Bonds	140,000	374,000	1,000	515,000
Fund 468	2012 G.O. Bonds	2,685,000	276,000	1,000	2,962,000
Fund 475	2017A G.O. Refunding Bond	560,000	231,000	1,000	792,000
Fund 488	2005 Special A Bonds	124,000	89,000	5,000	218,000
Fund 494	2012B G.O.F Bond (Woodland)	275,000	25,000	1,000	301,000
Fund 495	2015 G.O. Sales Tax Bonds		279,000	1,000	280,000
Fund 496	2015B Refunding Bonds	2,240,000	116,000	1,000	2,357,000
Fund 497	2016 G.O. Sales Tax Bonds	485,000	186,000	1,000	672,000
Fund 498	2021 A/B TIF Bonds	1,940,000	941,000	2,000	2,883,000
		10,534,000	3,883,000	16,000	14,433,000

DEBT SERVICE FUNDS SUMMARY

Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES					
SUB 3000	Tax Collection	12,337,724	12,347,653	12,374,000	9,300,000
SUB 4500	Special Assessment Revenue	213,624	261,000	215,000	218,000
SUB 4600	Interest	38,599	15,000	0	6,000
SUB 4900	Other Financing Sources	0	0	0	0
	TOTAL REVENUES	**12,589,946**	**12,623,653**	**12,589,000**	**9,524,000**
EXPENDITURES					
SUB 2400	Contractural Services	15,576,849	0	15,772,000	14,433,000
SUB 2500	Commodities	0	0	0	0
	TOTAL EXPENDITURES	**15,576,849**	**0**	**15,772,000**	**14,433,000**
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(2,986,902)**	**12,623,653**	**(3,183,000)**	**(4,909,000)**
OTHER FINANCING SOURCES (USES)					
SUB 6300	Transfers In/From	3,076,525	4,975,000	3,183,000	4,909,000
SUB 6800	Transfers Out/To	0	(1,817,000)	0	0
	TOTAL OTHER FINANCING SOURCES	**3,076,525**	**3,158,000**	**3,183,000**	**4,909,000**
	NET CHANGE IN FUND BALANCE		**15,781,653**	**0**	**0**
	BEGINNING FUND BALANCE		**3,084,089**	**3,084,089**	**18,865,742**
	ENDING FUND BALANCE		**18,865,742**	**3,084,089**	**18,865,742**

Fund 425
Debt Service Reserve Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Ubaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
425	46100	Interest Earned	8,941	10,956		
	SUB 4600	**Interest**	**8,941**	**10,956**		
		TOTAL REVENUES	**8,941**	**10,956**		
EXPENDITURES						
		TOTAL EXPENDITURES				
		REVENUES OVER (UNDER) EXPENDITURES	**8,941**	**10,956**		
OTHER FINANCING SOURCES (USES)						
425	63476	Transfers From 2017B GO Rfnd B		1,455,073		
425	63492	Transfers From 2010B GO Bonds		203,725		
	SUB 6300	**Transfers In/From**		**1,658,798**		
425	68431	Transfers To 2018B GO Bonds				
425	68455	Transfers To Capital Leases Re		6,176		
425	68468	Transfers To 2012A Refund Bond		57,829		
425	68475	Transfers To 2017A Refund Bond		428		
425	68496	Transfers To 2015B Refund Bond		67,794		
	SUB 6800	**Transfers Out/To**		**(132,227)**		
		OTHER SOURCES (USES)		**1,526,571**		

Fund 430
2018A GO Sales Tax Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES			-	-	-	-
EXPENDITURES						
430	143024075	Principal Retirement - Bonds	1,110,000	1,590,000	1,590,000	485,000
430	143024404	Bond Interest Expense	1,008,321	635,200	635,200	588,000
430	143024405	Bond Service Fees	1,475	1,475	2,800	1,000
	SUB 2400	**Contractural Services**	**2,119,796**	**2,226,675**	**2,228,000**	**1,074,000**
		TOTAL EXPENDITURES	**2,119,796**	**2,226,675**	**2,228,000**	**1,074,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(2,119,796)**	**(2,226,675)**	**(2,228,000)**	**(1,074,000)**
OTHER FINANCING SOURCES (USES)						
430	63202	Transfer from HR Sales Tx Fund	2,120,000	2,228,000	2,228,000	1,074,000
	SUB 6300	**Transfers In/From**	**2,120,000**	**2,228,000**	**2,228,000**	**1,074,000**
		OTHER SOURCES (USES)	**2,120,000**	**2,228,000**	**2,228,000**	**1,074,000**

Fund 431
2018B GO Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
431	30000	Property Tax	1,701,598	5,552,330	5,559,000	2,378,000
	SUB 3000	**Tax Collection**	**1,701,598**	**5,552,330**	**5,559,000**	**2,378,000**
431	46100	Property Tax				1,000
	SUB 4600	**Interest**	**0**	**0**	**0**	**1,000**
		TOTAL REVENUES	**1,701,598**	**5,552,330**	**5,559,000**	**2,379,000**
EXPENDITURES						
431	143124075	Principal Retirement - Bonds	300,000	4,640,000	4,640,000	1,600,000
431	143124404	Bond Interest Expense	1,395,812	916,400	916,400	778,000
431	143124405	Bond Service Fees	1,763	1,475	2,600	1,000
	SUB 2400	**Contractural Services**	**1,697,574**	**5,557,875**	**5,559,000**	**2,379,000**
		TOTAL EXPENDITURES	**1,697,574**	**5,557,875**	**5,559,000**	**2,379,000**
		REVENUES OVER (UNDER) EXPENDITURES	**4,024**	**(5,545)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
431	63425	Transfers From Debt Serv Reser		203,725	0	0
	SUB 6300	**Transfers In/From**	**0**	**203,725**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**0**	**203,725**	**0**	**0**

Fund 432
2018D GO Judgement Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
432	30000	Property Tax	474,656	373,967	377,000	514,000
	SUB 3000	**Tax Collection**	**474,656**	**373,967**	**377,000**	**514,000**
432	46100	Interest Earned				1,000
	SUB 4600	**Interest**	**0**	**0**	**0**	**1,000**
		TOTAL REVENUES	**474,656**	**373,967**	**377,000**	**515,000**
EXPENDITURES						
432	143224404	Bond Interest Expense	463,887	373,600	374,000	374,000
432	143224075	Principal Retirement - Bonds				140,000
432	143224405	Bond Service Fees	1,475	475	3,000	1,000
	SUB 2400	**Contractural Services**	**465,362**	**374,075**	**377,000**	**515,000**
		TOTAL EXPENDITURES	**465,362**	**374,075**	**377,000**	**515,000**
		REVENUES OVER (UNDER) EXPENDITURES	**9,295**	**(108)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
		OTHER SOURCES (USES)	**0**	**0**	**0**	**0**

Fund 455
Capital Leases Repayment Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
455	30000	Property Tax	219,560			
	SUB 3000	**Tax Collection**	**219,560**			
		TOTAL REVENUES	**219,560**			
EXPENDITURES						
455	145524076	Lease Payments - Principal	166,618			
455	145524403	Interest Expense	33,836			
	SUB 2400	**Contractural Services**	**200,454**			
		TOTAL EXPENDITURES	**200,454**			
		REVENUES OVER (UNDER) EXPENDITURES	**19,106**			
OTHER SOURCES (USES)						
455	63425	Transfers From Debt Serv Reser		6,176		
455	63714	Transfers From Working Cash Fd				
	SUB 6300	**Transfers In/From**	**0**	**6,176**		
455	68228	Transfers To Motor Fuel Tax Fd		(25,282)		
	SUB 6800	**Transfers Out/To**	**0**	**(25,282)**		
		TOTAL SOURCES (USES)	**0**	**(19,106)**		

Fund 468
2012A GO Bonds $23.49M

Fund	Detail	Description	FY 2020 Actual	FY 2021 Ubaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
468	30000	Property Tax	2,959,387	2,955,988	2,961,000	2,961,000
	SUB 3000	**Tax Collection**	**2,959,387**	**2,955,988**	**2,961,000**	**2,961,000**
468	46100	Interest Earned				1,000
	SUB 4600	**Interest**	**0**	**0**	**0**	**1,000**
		TOTAL REVENUES	**2,959,387**	**2,955,988**	**2,961,000**	**2,962,000**
EXPENDITURES						
468	146824075	Principal Retirement - Bonds	2,435,000	2,555,000	2,555,000	2,685,000
468	146824404	Bond Interest Expense	524,750	403,000	403,000	276,000
468	146824405	Bond Service Fees	475		3,000	1,000
	SUB 2400	**Contractural Services**	**2,960,225**	**2,958,000**	**2,961,000**	**2,962,000**
		TOTAL EXPENDITURES	**2,960,225**	**2,958,000**	**2,961,000**	**2,962,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(838)**	**(2,012)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
468	63425	Transfers From Debt Serv Reser		57,829		
468	63491	Transfers From 2010A G O Bonds	0		0	0
468	63494	Transfers From 2012B GO TIF Bd			0	0
	SUB 6300	**Transfers In/From**	**0**	**57,829**	**0**	**0**
		TOTAL SOURCES (USES)	**0**	**57,829**	**0**	**0**

Fund 475
2017A GO Refunding Bond $7.13M

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
475	30000	Property Tax	260,713	807,065	811,000	791,000
	SUB 3000	**Tax Collection**	**260,713**	**807,065**	**811,000**	**791,000**
475	46100	Interest Earned				1,000
	SUB 4600	**Interest**	**0**	**0**	**0**	**1,000**
475	49310	Bond Proceeds	0		0	0
475	49311	Bond Proceeds-Premium	0		0	0
	SUB 4900	**Other Financing Sources**	**0**	**0**	**0**	**0**
		TOTAL REVENUES	**260,713**	**807,065**	**811,000**	**792,000**
EXPENDITURES						
475	147524406	Bond Issuance Expense	0		0	0
475	147524475	Refund Expense	0		0	0
475	147524075	Principal Retirement - Bonds		560,000	560,000	560,000
475	147524404	Bond Interest Expense	247,538	247,538	248,000	231,000
475	147524405	Bond Service Fees	1,225	475	3,000	1,000
	SUB 2400	**Contractural Services**	**248,763**	**808,013**	**811,000**	**792,000**
		TOTAL EXPENDITURES	**248,763**	**808,013**	**811,000**	**792,000**
		REVENUES OVER (UNDER) EXPENDITURES	**11,950**	**-948**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
475	63425	Transfers From Debt Serv Reser		428		
475	63493	Transfers From 2010C GO Bonds			0	0
475	63494	Transfers From 2012B GO TIF Bd			0	0
	SUB 6300	**Transfers In/From**	**0**	**428**	**0**	**0**
		TOTAL SOURCES (USES)	**0**	**428**	**0**	**0**

Fund 476
2017B GO Refunding Bond $7.865M

Fund	Detail	Description	FY 2020 Actual	FY 2021 Ubaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
476	30000	Property Tax	4,046,022			
	SUB 3000	**Tax Collection**	**4,046,022**	**0**		
476	46100	Interest Earned	13,401			
	SUB 4600	**Interest**	**13,401**	**3,673**		
476	49310	Bond Proceeds	0			
	SUB 4900	**Other Financing Sources**	**0**	**0**		
		TOTAL REVENUES	**4,059,423**	**3,673**		
EXPENDITURES						
476	147624075	Principal Retirement - Bonds	3,970,000			
476	147624404	Bond Interest Expense	81,385			
476	147624405	Bond Service Fees	158			
476	147624406	Bond Issuance Expense	0			
476	147624475	Refund Expense	0			
	SUB 2400	**Contractural Services**	**4,051,543**	**0**		
		TOTAL EXPENDITURES	**4,051,543**	**0**		
		REVENUES OVER (UNDER) EXPENDITURES	**7,880**	**3,673**		
OTHER FINANCING SOURCES (USES)						
476	63490	Transfers From Working Cash Bd	0			
	SUB 6300	**Transfers In/From**	**0**	**0**		
476	68425	Transfers To Debt Serv Reser		1,455,073		
476	68495	Transfers to 2015 GO Sale Tx				
	SUB 6800	**Transfers Out/To**	**0**	**(1,455,073)**		
		TOTAL SOURCES (USES)	**0**	**(1,455,073)**		

Fund 488
Series 2005 Special A Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
488	45510	Special Assessment Revenue	213,624	186,007	215,000	218,000
	SUB 4500	**Special Assessment Revenue**	**213,624**	**186,007**	**215,000**	**218,000**
488	46100	Interest Earned	8,903	95		
	SUB 4600	**Interest**	**8,903**	**95**	**0**	**0**
	48900	**Miscellaneous**	**329**			
		TOTAL REVENUES	**222,855**	**186,102**	**215,000**	**218,000**
EXPENDITURES						
488	148824075	Principal Retirement - Bonds	111,000	116,000	116,000	124,000
488	148824404	Bond Interest Expense	102,288	95,489	95,500	89,000
488	148824405	Bond Service Fees	4,000	5,500	3,500	5,000
	SUB 2400	**Contractural Services**	**217,288**	**216,989**	**215,000**	**218,000**
		TOTAL EXPENDITURES	**217,288**	**216,989**	**215,000**	**218,000**
		REVENUES OVER (UNDER) EXPENDITURES	**5,568**	**(30,887)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
		TOTAL SOURCES (USES)	**0**	**0**	**0**	**0**

Fund 493
2010C GO Bonds $7.18M

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
493	30000	Property Tax				
	SUB 3000	**Tax Collection**				
		TOTAL REVENUES				
EXPENDITURES						
493	149324404	Bond Issuance Expenses-Various	0			
493	149324405	Bond Service Fees	(750)			
	SUB 2400	**Contractural Services**	**(750)**			
		TOTAL EXPENDITURES	**(750)**			
		REVENUES OVER (UNDER) EXPENDITURES	**750**			
OTHER FINANCING SOURCES (USES)						
493	68475	Transfer to 2017A Go Refnd Bnd				
	SUB 6800	**Transfers Out/To**				
		TOTAL OTHER FINANCING SOURCES				

Fund 494
2012B GO TIF Bond (Woodland)

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
494	30000	Property Tax	309,472	301,561	304,000	300,000
	SUB 3000	**Tax Collection**	**309,472**	**301,561**	**304,000**	**300,000**
494	46100	Interest Earned	3,861		0	1,000
	SUB 4600	**Interest**	**3,861**	**0**	**0**	**1,000**
		TOTAL REVENUES	**313,333**	**301,561**	**304,000**	**301,000**
EXPENDITURES						
494	149424075	Principal Retirement - Bonds	250,000	265,000	265,000	275,000
494	149424404	Bond Interest Expense	46,395	36,270	36,270	25,000
494	149424405	Bond Service Fees	475	475	2,730	1,000
	SUB 2400	**Contractural Services**	**296,870**	**301,745**	**304,000**	**301,000**
		TOTAL EXPENDITURES	**296,870**	**301,745**	**304,000**	**301,000**
		REVENUES OVER (UNDER) EXPENDITURES	**16,463**	**(184)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
494	63239	Transfer from Sunset/DelanyTIF	0		0	0
	SUB 6300	**Transfers In/From**	**0**	**0**	**0**	**0**
494	68468	Transfer to 2012A G.O. Bonds				
	SUB 6800	**Transfers Out/To**	**0**	**0**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**

Fund 495
2015 GO Sales Tax Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget

REVENUES

EXPENDITURES

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
495	149524404	Bond Interest Expense	278,800	278,800	279,000	279,000
495	149524405	Bond Service Fees	475	1,475	3,000	1,000
	SUB 2400	**Contractural Services**	**279,275**	**280,275**	**282,000**	**280,000**
		TOTAL EXPENDITURES	**279,275**	**280,275**	**282,000**	**280,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(279,275)**	**(280,275)**	**(282,000)**	**(280,000)**

OTHER FINANCING SOURCES (USES)

495	63202	Transfers From HR Sales Tx Inf	280,275	282,000	282,000	280,000
495	63476	Transfers From 2017B Refund Bd			0	
495	63494	Transfers From 2012B GO TIF Bd			0	
	SUB 6300	**Transfers In/From**	**280,275**	**282,000**	**282,000**	**280,000**
		TOTAL OTHER FINANCING SOURCES	**280,275**	**282,000**	**282,000**	**280,000**

Fund 496
2015B Refunding Bonds $14.05M

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
496	30000	Property Tax	2,366,316	2,356,742	2,362,000	2,356,000
	SUB 3000	**Tax Collection**	**2,366,316**	**2,356,742**	**2,362,000**	**2,356,000**
496	46100	Interest Earned	3,493		0	1,000
	SUB 4600	**Interest**	**3,493**	**0**	**0**	**1,000**
		TOTAL REVENUES	**2,369,809**	**2,356,742**	**2,362,000**	**2,357,000**
EXPENDITURES						
496	149624075	Principal Retirement - Bonds	2,130,000	2,180,000	2,180,000	2,240,000
496	149624404	Bond Interest Expense	233,100	178,444	179,000	116,000
496	149624405	Bond Service Fees	475	475	3,000	1,000
	SUB 2400	**Contractural Services**	**2,363,575**	**2,358,919**	**2,362,000**	**2,357,000**
		TOTAL EXPENDITURES	**2,363,575**	**2,358,919**	**2,362,000**	**2,357,000**
		REVENUES OVER (UNDER) EXPENDITURES	**6,234**	**(2,177)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
496	63425	Transfers From Debt Serv Reser		67,794	0	0
	SUB 6800	**Transfers In/From**	**0**	**67,794**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**0**	**67,794**	**0**	**0**

Fund 497
2016 GO Sales Tax Bonds

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
EXPENDITURES						
497	149724075	Principal Retirement - Bonds	465,000	470,000	470,000	485,000
497	149724404	Bond Interest Expense	209,400	200,100	200,100	186,000
497	149724405	Bond Service Fees	2,475	475	2,900	1,000
	SUB 2400	**Contractural Services**	**676,875**	**670,575**	**673,000**	**672,000**
		TOTAL EXPENDITURES	**676,875**	**670,575**	**673,000**	**672,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(676,875)**	**(670,575)**	**(673,000)**	**(672,000)**
OTHER FINANCING SOURCES (USES)						
497	63202	Transfers From HR Sales Tx Inf	676,250	673,000	673,000	672,000
	SUB 6300	**Transfers In/From**	**676,250**	**673,000**	**673,000**	**672,000**
		TOTAL OTHER FINANCING SOURCES	**676,250**	**673,000**	**673,000**	**672,000**

Fund 498
2021 A/B TIF BONDS

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
EXPENDITURES						
498	149824075	Principal Retirement - Bonds				1,940,000
498	149824404	Bond Interest Expense				941,000
498	149824405	Bond Service Fees				2,000
	SUB 2400	**Contractural Services**	-	-	-	**2,883,000**
		TOTAL EXPENDITURES	-	-	-	**2,883,000**
		REVENUES OVER (UNDER) EXPENDITURES				**(2,883,000)**
OTHER FINANCING SOURCES (USES)						
498	63264	Transfers From McGaw TIF #10				2,883,000
	SUB 6300	**Transfers In/From**	-	-	-	**2,883,000**
		TOTAL OTHER FINANCING SOURCES	-	-	-	**2,883,000**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

CAPITAL PROJECT FUNDS

Fund 307	**Fixed Asset Replacement Fund**	**$ 1,350,000**
Fund 312	**Street/Sidewalk Rehabilitation**	**$ 2,800,000**
		$ 4,150,000

Excavator for Public Works

Street Resurfacing

CAPITAL PROJECT FUNDS SUMMARY

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
307	46100	Interest Earned	451,757	6,823	150,000	5,000
312	46100	Interest Earned	256,930	8,053	150,000	0
	SUB 4600	**Interest**	**708,687**	**14,876**	**300,000**	**5,000**
307	46520	Donations - Public Safety		10,000	0	0
	SUB 4650	**Donations**	**0**	**10,000**	**0**	**0**
307	48375	Reimb. - Settlements/Lawsuits	750,000	0		0
	SUB 4800	**Miscellaneous Revenue**	**750,000**	**0**	**0**	**0**
307	49310	Bond Proceeds		0		0
307	49315	Reoffering Prem / Discount		0		0
312	49227	Litigation Proceeds	108,530	0		0
312	49310	Bond Proceeds		0		0
312	49315	Reoffering Prem / Discount		0		0
	SUB 4900	**Other Financing Sources**	**108,530**	**0**	**0**	**0**
		TOTAL REVENUES	**1,567,217**	**24,876**	**300,000**	**5,000**
EXPENDITURES						
307	130724014	Bond Issuance Expenses-Various		0		0
312	131224014	Bond Issuance Expense		0		0
	SUB 2400	**Contractural Services**	**0**	**0**	**0**	**0**
307	130726360	Fire Vehicles & Equipment		0		0
307	130726362	Public Works Vehicles & Equipm	1	359,112	377,071	500,000
307	130726366	Police Facility Improvements	88,165	399,844	418,858	0
307	130726367	Public Works Facility Improvem	(0)	1,090,067	1,303,913	0
307	130726368	Admin Facility Improvements	23,105	222,654	225,000	0
307	130726392	Public Safety - Improvements		0		0
307	130726471	Cemetery Improvements		115,030	119,530	0
307	130726487	Beach Improvements		0		50,000
307	130726488	Fire Station Construction	15,176	374,038	405,000	0
307	130726492	Improvements		58,500	58,500	0
	SUB 2600	**Capital Outlay**	**126,446**	**2,619,245**	**2,907,871**	**550,000**
307	130727636	Sidewalk Improvements	(0)	1,614,140	1,675,587	500,000
307	130727669	Traffic Signal Renewal/Replace	(0)	585,930	840,399	0
307	130727706	Culvert Improvements		0		0
307	130727707	Alley Rehabilitation	450	616,127	851,142	300,000
312	131227614	Washington St Paving Project		0	800,000	0
312	131227619	Street Renewal/Replacement		0		0
312	131227635	Street Rehabilitation	(0)	5,321,164	6,325,000	2,800,000
	SUB 2700	**Capital Improvements**	**449**	**8,137,361**	**10,492,129**	**3,600,000**
307	130728420	F.A. Adjustments	5,385,850	0		0
307	130728850	Internal Loan Write Off		0		0
312	131228420	F.A. Adjustments	7,332,183	0		0
	SUB 2800	**Non-Cash Expense**	**12,718,033**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**12,844,928**	**10,756,606**	**13,400,000**	**4,150,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(11,277,711)**	**(10,731,730)**	**(13,100,000)**	**(4,145,000)**

CAPITAL PROJECT FUNDS SUMMARY

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
OTHER FINANCING SOURCES (USES)						
312	63202	Transfer from HR Sales Tax Fund		0	1,100,000	2,000,000
312	63307	Transfers From Gen. F.A. Repl.		3,970,000	3,820,000	0
	SUB 6300	**Transfers In/From**	**0**	**3,970,000**	**4,920,000**	**2,000,000**
307	68312	Transfers to Street Rehab Fund		3,970,000	3,820,000	0
307	68595	Transfers to Parking Lot Fund	220,000	650,000	650,000	0
	SUB 6800	**Transfers Out/To**	**220,000**	**4,620,000**	**4,470,000**	**0**
		TOTAL OTHER FINANCING SOURCES	**(220,000)**	**(650,000)**	**450,000**	**2,000,000**
		NET CHANGE IN FUND BALANCE		**(11,381,730)**	**(12,650,000)**	**(2,145,000)**
		BEGINNING FUND BALANCE		**14,620,658**	**14,620,658**	**3,238,928**
		ENDING FUND BALANCE		**3,238,928**	**1,970,658**	**1,093,928**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

CAPITAL PROJECT FUNDS	FY 2022 BUDGET
FIXED ASSETS REPLACEMENT FUND	$ 1,350,000

Fund 307
Fixed Assets Replacement Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
307	46100	Interest Earned	451,757	6,823	150,000	5,000
	SUB 4600	**Interest**	**451,757**	**6,823**	**150,000**	**5,000**
307	46520	Donations - Public Safety		10,000		
	SUB 4650	**Donations**		**10,000**		
307	48375	Reimb. - Settlements/Lawsuits	750,000			
	SUB 4800	**Miscellaneous Revenue**	**750,000**			
307	49310	Bond Proceeds				
307	49315	Reoffering Prem / Discount				
	SUB 4900	**Other Financing Sources**				
		TOTAL REVENUES	**1,201,757**	**16,823**	**150,000**	**5,000**
EXPENDITURES						
307	130724014	Bond Issuance Expenses-Various				
	SUB 2400	**Contractural Services**				
307	130726362	Public Works Vehicles & Equipm	1	359,112	377,071	500,000
307	130726366	Police Facility Improvements	88,165	399,844	418,858	
307	130726367	Public Works Facility Improvem	(0)	1,090,067	1,303,913	
307	130726368	Admin Facility Improvements	23,105	222,654	225,000	
307	130726471	Cemetery Improvements		115,030	119,530	
307	130726487	Beach Improvements				50,000
307	130726488	Fire Station Construction	15,176	374,038	405,000	
307	130726492	Improvements		58,500	58,500	
	SUB 2600	**Capital Outlay**	**126,446**	**2,619,245**	**2,907,871**	**550,000**
307	130727636	Sidewalk Improvements	(0)	1,614,140	1,675,587	500,000
307	130727669	Traffic Signal Renewal/Replace	(0)	585,930	840,399	
307	130727707	Alley Rehabilitation	450	616,127	851,142	300,000
	SUB 2700	**Capital Improvements**	**449**	**2,816,197**	**3,367,129**	**800,000**
307	130728420	F.A. Adjustments	5,385,850			
	SUB 2800	**Non-Cash Expense**	**5,385,850**			
		TOTAL EXPENDITURES	**5,512,745**	**5,435,442**	**6,275,000**	**1,350,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(4,310,988)**	**(5,418,619)**	**(6,125,000)**	**(1,345,000)**
OTHER FINANCING SOURCES (USES)						
307	68312	Transfers to Street Rehab Fund		3,970,000	3,820,000	
307	68595	Transfers to Parking Lot Fund	220,000	650,000	650,000	
	SUB 6800	**Transfers Out/To**	**(220,000)**	**(4,620,000)**	**(4,470,000)**	
		OTHER SOURCES (USES)	**(220,000)**	**(4,620,000)**	**(4,470,000)**	
		NET CHANGE IN FUND BALANCE		**(10,038,619)**	**(10,595,000)**	**(1,345,000)**
		BEGINNING FUND BALANCE		**11,727,440**	**11,727,440**	**1,688,821**
		ENDING FUND BALANCE		**1,688,821**	**1,132,440**	**343,821**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

CAPITAL PROJECT FUNDS	FY 2022 BUDGET
STREET/SIDEWALK REHABILITATION	$ 2,800,000

Fund 312
Street/Sidewalk Rehabilitation

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
312	46100	Interest Earned	256,930	8,053	150,000	
	SUB 4600	**Interest**	**256,930**	**8,053**	**150,000**	
312	49227	Litigation Proceeds	108,530			
	SUB 4900	**Other Financing Sources**	**108,530**			
		TOTAL REVENUES	**365,460**	**8,053**	**150,000**	
EXPENDITURES						
312	131224014	Bond Issuance Expense				
	SUB 2400	**Contractural Services**				
312	131227614	Washington St Paving Project			800,000	
312	131227635	Street Rehabilitation		5,321,164	6,325,000	2,800,000
	SUB 2700	**Capital Improvements**		**5,321,164**	**7,125,000**	**2,800,000**
312	131228420	F.A. Adjustments	7,332,183			
	SUB 3000	**Non-Cash Expense**	**7,332,183**			
		TOTAL EXPENDITURES	**7,332,183**	**5,321,164**	**7,125,000**	**2,800,000**
		REVENUES OVER (UNDER) EXPENDITURES	**(6,966,723)**	**(5,313,111)**	**(6,975,000)**	**(2,800,000)**
OTHER FINANCING SOURCES (USES)						
312	63202	Transfer from HR Sales Tax Fund			1,100,000	2,000,000
312	63307	Transfers From Gen. F.A. Repl.		3,970,000	3,820,000	
	SUB 6300	**Transfers In/From**		**3,970,000**	**4,920,000**	**2,000,000**
		OTHER SOURCES (USES)		**3,970,000**	**4,920,000**	**2,000,000**
		NET CHANGE IN FUND BALANCE		**(1,343,111)**	**(2,055,000)**	**(800,000)**
		BEGINNING FUND BALANCE		**2,893,218**	**2,893,218**	**1,550,107**
		ENDING FUND BALANCE		**1,550,107**	**838,218**	**750,107**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

ENTERPRISE FUNDS

WATER & SEWER FUND	**$ 11,433,086**	**Fund 555**
WATER & SEWER CAPITAL PROJECTS	**$ 9,392,000**	**Fund 556**
MOTOR VEHICLE PARKING FUND	**$ 1,305,000**	**Fund 595**
	$ 22,130,086	

ENTERPRISE FUNDS SUMMARY

Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES					
SUB 3000	Tax Collection	313,008	468,828	500,000	600,000
SUB 3200	Permits	122,289	86,450	250,000	126,000
SUB 3400	Fees	602,949	114,531	670,000	617,000
SUB 4400	Intergovernmental Revenue	375,000	0	0	0
SUB 4600	Interest	1,122,520	63,002	510,000	95,000
SUB 4800	Miscellaneous Revenue	102,906	210,988	110,000	106,000
SUB 4900	Other Financing Sources	27,747	16,307,632	15,000,000	0
SUB 5200	Sewer and Water Sales	13,854,809	14,378,950	13,568,000	14,131,000
SUB 5500	Sewer and Water Charges	189,026	148,500	200,000	192,000
SUB 5700	Charges-Late Payment/Penalties	256,293	250,000	300,000	261,000
	TOTAL REVENUES	**16,966,547**	**32,028,881**	**31,108,000**	**16,128,000**
EXPENDITURES					
SUB 2100	Personnel Services	2,983,484	3,424,285	3,522,500	3,612,000
SUB 2200	Personnel Benefits	2,574,791	1,858,519	1,916,700	1,676,000
SUB 2400	Contractural Services	4,004,782	5,688,676	6,208,669	7,011,086
SUB 2500	Commodities	516,648	651,056	897,000	653,000
SUB 2600	Capital Outlay	77,501	435,401	1,778,450	400,000
SUB 2700	Capital Improvements	0	7,383,061	18,434,681	8,778,000
SUB 2800	Non-Cash Expense	3,344,951	12,060	0	0
	TOTAL EXPENDITURES	**13,502,158**	**19,453,058**	**32,758,000**	**22,130,086**
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**3,464,389**	**12,575,823**	**(1,650,000)**	**(6,002,086)**
OTHER FINANCING SOURCES (USES)					
SUB 6300	**Transfers In/From**	236,890	8,963,719	3,650,000	2,000,000
SUB 6800	**Transfers Out/To**	(8,743)	(1,817,000)	(3,000,000)	(2,000,000)
	OTHER SOURCES (USES)	**228,147**	**7,146,719**	**650,000**	**0**
	NET CHANGE IN FUND BALANCE		**19,722,542**	**(1,000,000)**	**(6,002,086)**
	BEGINNING FUND BALANCE		**81,388,975**	**81,388,975**	**101,111,517**
	ENDING FUND BALANCE		**101,111,517**	**80,388,975**	**95,109,431**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

ENTERPRISE FUNDS

WATER & SEWER FUND	**$**	**11,433,086**	**Fund 555**

Fund 555
Sewer & Water Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
	SUB 3200	Permits	122,289	86,450	250,000	126,000
	SUB 3400	Fees	13,700	12,500	10,000	14,000
	SUB 4400	Intergovernmental Revenue	375,000	0	0	0
	SUB 4600	Interest	1,108,324	57,750	500,000	0
	SUB 4800	Miscellaneous Revenue	18,681	31,150	0	19,000
	SUB 4900	Other Financing Sources	27,747	1,000,100	0	0
	SUB 5200	Sewer and Water Sales	13,854,809	14,378,950	13,568,000	14,131,000
	SUB 5500	Sewer and Water Charges	189,026	148,500	200,000	192,000
	SUB 5700	Charges-Late Payment/Penalties	256,293	250,000	300,000	261,000
		TOTAL REVENUES	**15,965,869**	**15,965,400**	**14,828,000**	**14,743,000**
EXPENDITURES		**EXPENDITURES**				
555	913021200	Laborer	111,534	132,900	142,000	141,000
555	913021211	Maintenance Worker II	187,780	192,000	168,000	198,000
555	913021212	Maintenance Worker III	68,015	68,700	45,000	68,000
555	913021399	Earned Sick Leave Pay Outs	2,366	2,366	1,000	2,000
555	913021400	Overtime	28,051	12,500	22,800	25,000
555	913021401	Double-Time	5,669	6,000	9,700	9,000
555	913021404	On-Call Pay	16,273	17,150	16,000	17,000
555	913021413	Tool Allowance	2,040	2,040	900	2,000
555	913021749	Public Works Supervisor II	75,849	78,300	78,000	76,000
555	915021200	Laborer	18,771	52,700	99,000	47,000
555	915021211	Maintenance Worker II	227,739	198,600	318,000	204,000
555	915021399	Earned Sick Leave Pay Outs	231	231	100	0
555	915021400	Overtime	7,404	1,850	6,300	5,000
555	915021401	Double-Time	560	300	2,800	2,000
555	915021403	Female Search/Double Back Pay	60		200	0
555	915021404	On-Call Pay	8,585	6,875	7,700	7,000
555	915021413	Tool Allowance	900	900	500	1,000
555	915021749	Public Works Supervisor II	77,340	78,700	79,000	76,000
555	915021796	Administrative Assistant I	59,980	62,400	62,000	64,000
555	915421200	Laborer	33,098	44,800		47,000
555	915421211	Maintenance Worker II	418,272	563,800	571,000	594,000
555	915421399	Earned Sick Leave Pay Outs	333	333	100	0
555	915421400	Overtime	35,685	18,000	35,800	32,000
555	915421401	Double-Time	12,848	12,750	14,100	14,000
555	915421404	On-Call Pay	9,790	9,000	9,200	10,000
555	915421413	Tool Allowance	1,800	1,800	800	2,000
555	915421749	Public Works Supervisor II	75,584	144,750	60,000	162,000
555	915521200	Laborer	88,809	134,200	95,000	141,000
555	915521211	Maintenance Worker II	10,313	170,800	40,000	198,000
555	915521213	Back Flow Coordinator	34,631	84,700	86,000	88,000
555	915521399	Earned Sick Leave Pay Outs	408	4,400	10,000	2,000
555	915521400	Overtime	14,198	19,050	15,100	12,000
555	915521401	Double-Time	10,417	15,125	9,900	11,000
555	915521403	Female Search/Double Back Pay	600	785	600	1,000
555	915521404	On-Call Pay	6,739	5,850	5,500	4,000
555	915521413	Tool Allowance	1,080	1,080	100	1,000
555	915521721	Office Supervisor	68,441	69,500	70,000	67,000
555	915521749	Public Works Supervisor II	49,642		136,000	

Fund 555
Sewer & Water Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
555	915521760	Water Plant Superintendent	96,173	98,900	99,000	104,000
555	915521803	Comm/Utilities Manager		75,000	57,800	76,000
555	915721200	Laborer	60,739	44,800	45,000	47,000
555	915721211	Maintenance Worker II	215,695	130,500	200,000	132,000
555	915721220	Water Operator	246,230	240,600	241,000	252,000
555	915721399	Earned Sick Leave Pay Outs	3,573	3,915	4,400	5,000
555	915721400	Overtime	29,829	14,200	33,800	25,000
555	915721401	Double-Time	45,630	35,500	55,100	46,000
555	915721403	Female Search/Double Back Pay	1,200	1,300	1,400	1,000
555	915721404	On-Call Pay	6,340	4,700	7,900	7,000
555	915721413	Tool Allowance	1,440	1,440	1,100	2,000
555	915921110	Clerical Technician I	167,033	146,000	150,000	159,000
555	915921399	Earned Sick Leave Pay Outs	177	177	300	0
555	915921730	Staff Accountant	111,200	127,850	133,000	132,000
555	915921776	Senior Accountant	72,850	76,800	76,000	81,000
555	915921862	Finance Coordinator	6,807	53,350	52,000	57,000
	SUB 2100	**Personnel Services**	**2,836,747**	**3,270,266**	**3,376,100**	**3,456,000**
555	913022456	Hospitalization	155,078	145,000	112,000	140,000
555	913022461	Employer Portion-OASDI (FICA)	30,436	36,000	30,200	30,000
555	913022462	Employer Portion-Medicare Ex	7,118	8,350	7,000	7,000
555	913022467	Life Insurance Premiums	1,665	2,200	1,500	2,000
555	913022610	Employer IMRF	63,104	82,000	67,700	65,000
555	913222456	Hospitalization		0		18,000
555	915022454	Heath Ins Buy Out	1,438	1,500	2,000	1,000
555	915022456	Hospitalization	111,234	89,000	142,000	109,000
555	915022461	Employer Portion-OASDI (FICA)	24,753	25,000	36,000	25,000
555	915022462	Employer Portion-Medicare Ex	5,817	5,800	8,300	6,000
555	915022467	Life Insurance Premiums	1,563	1,800	1,700	1,000
555	915022610	Employer IMRF	50,870	58,600	80,600	54,000
555	915422456	Hospitalization	182,551	132,000	155,096	153,000
555	915422459	Unemployment Insurance		5,300	4,904	1,000
555	915422461	Employer Portion-OASDI (FICA)	36,000	34,000	43,200	33,000
555	915422462	Employer Portion-Medicare Ex	8,419	7,900	10,000	8,000
555	915422467	Life Insurance Premiums	2,084	2,500	2,100	2,000
555	915422610	Employer IMRF	73,656	77,000	96,700	74,000
555	915522456	Hospitalization	144,415	121,700	96,000	95,000
555	915522457	Workmen's Compensation	116,278	290,000	233,000	177,000
555	915522458	Liability Insurance	356,207	150,000	140,000	85,000
555	915522461	Employer Portion-OASDI (FICA)	22,470	34,000	34,100	21,000
555	915522462	Employer Portion-Medicare Ex	5,255	8,000	9,100	5,000
555	915522467	Life Insurance Premiums	(1,546)	1,300	1,900	1,000
555	915522610	Employer IMRF	48,312	85,000	87,500	48,000
555	915722456	Hospitalization	129,338	92,500	108,000	150,000
555	915722461	Employer Portion-OASDI (FICA)	37,818	31,250	36,900	39,000
555	915722462	Employer Portion-Medicare Ex	8,844	7,300	8,600	9,000
555	915722467	Life Insurance Premiums	1,946	1,850	1,800	2,000
555	915722610	Employer IMRF	76,854	70,000	82,600	86,000
555	915922454	Health Ins Buy Out	271	900	2,000	0
555	915922456	Hospitalization	61,849	77,500	110,000	69,000
555	915922457	Workmen's Compensation	(9,120)	0	2,000	
555	915922458	Liability Insurance	1,685	0	2,000	
555	915922461	Employer Portion-OASDI (FICA)	21,272	25,000	25,700	21,000

Fund 555
Sewer & Water Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
555	915922462	Employer Portion-Medicare Ex	4,975	5,850	6,000	5,000
555	915922467	Life Insurance Premiums	1,344	1,700	1,200	1,000
555	915922610	Employer IMRF	44,983	59,400	57,600	47,000
555	915922701	GASB68 Pension Expense	142,977	0		
555	916122700	OPEB Expense	514,547	0		0
	SUB 2200	**Personnel Benefits**	**2,486,760**	**1,777,200**	**1,847,000**	**1,590,000**
555	913024412	Equipment Maintenance	2,988	2,000	6,000	3,000
555	913024426	Utilities	32,628	20,000	39,696	26,000
555	913024438	Other Professional Services	14,305	400	33,000	20,000
555	913024439	Laundry Services	2,470	2,000	3,600	3,000
555	913024491	Employee Physical/Med Treatmnt	284	550	500	0
555	915024491	Employee Physical/Med Treatmnt	50	100	80	0
555	915424491	Employee Physical/Med Treatmnt	258	500	500	0
555	915524407	Bank Service Charges	12,721	0	2,000	4,000
555	915524412	Equipment Maintenance	2,988	2,000	3,000	3,000
555	915524423	Telephone	3,007	0	16,000	0
555	915524424	Real Estate Tax	7,446	100	6,000	3,000
555	915524429	Conference & Travel	1,302	500	3,000	1,000
555	915524432	Postage	131	200	1,000	0
555	915524436	Consultant Services	88,107	77,000	120,000	103,000
555	915524438	Other Professional Services	128,927	65,000	226,655	726,086
555	915524439	Laundry Services	9,195	9,000	12,000	9,000
555	915524443	Membership Dues	5,666	6,900	8,249	6,000
555	915524454	Labor Relations	1,013	0	1,000	0
555	915524456	Claims Expense	438,495	0		0
555	915524490	Risk Premiums	81,828	0		58,000
555	915524491	Employee Physical/Med Treatmnt	50	100	500	0
555	915524801	IT Serv Software & Subscriptio	196,373	165,000	134,600	145,000
555	915524802	IT Serv Hardware & Equipment	5,786	15,000	134,600	145,000
555	915524803	IT Serv Utilities & Consulting	41,385	25,000	67,300	0
555	915524960	Declared Emergency Contracts		3,000	3,016	0
555	915724426	Utilities	611,748	490,000	692,304	566,000
555	915724491	Employee Physical/Med Treatmnt	150	0	500	0
555	915924407	Bank Service Charges	102,964	130,500	95,000	112,000
555	915924412	Equipment Maintenance		0	71,300	48,000
555	915924423	Telephone	422	0	1,000	0
555	915924428	Rental/Lease Purchase	630	0	2,000	1,000
555	915924429	Conference & Travel	2,897	0		2,000
555	915924431	Training & Schooling	365	300	3,527	0
555	915924432	Postage	106,261	96,600	102,000	115,000
555	915924434	Printing	33,712	26,750	33,973	19,000
555	915924438	Other Professional Services	42,024	3,000	42,970	31,000
555	915924443	Membership Dues	320	820	820	1,000
555	915924476	Municipal Audit Expenses	7,969	10,000	21,000	8,000
555	915924491	Employee Physical/Med Treatmnt	150	0	100	0
555	915924591	Customer Rebate	(26)	2,700	2,010	0
555	915924801	IT Serv Software & Subscriptio	233,506	270,000	201,600	89,000
555	915924802	IT Serv Hardware & Equipment	585	0	9,600	0
555	915924803	IT Serv Utilities & Consulting	24,212	8,500	27,800	0
555	916024435	Engineering Services		0		5,000
555	916024438	Other Professional Services	3,744	0	31,669	1,000
555	916024505	Adelphi Landfill Leachate Disp	40,741	0		26,000

Fund 555
Sewer & Water Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
555	916124014	Bond Issuance Expenses-Various		250,000	250,000	0
555	916124075	Principal Retirement - Bonds	0	644,000	644,000	1,390,000
555	916124076	Lease Payments - Principal	0	625,000	625,000	0
555	916124404	Bond Interest Expense	869,459	887,000	887,000	1,431,000
555	916124405	Bond Service Fees	3,963	7,500	7,500	10,000
555	916224401	Amortization Expense	45,175	0		0
555	916324450	Services Provided by GF100	615,000	632,800	632,800	633,000
	SUB 2400	**Contractural Services**	**3,823,372**	**4,479,820**	**5,207,769**	**5,743,086**
555	913025466	Gasoline & Oil	28,377	20,000	31,000	27,000
555	913025468	Operating Supplies	12,932	7,500	26,000	20,000
555	915425468	Operating Supplies	36,397	195,000	200,000	147,000
555	915525464	Chemical Supplies	119,922	132,500	150,000	133,000
555	915525465	Office Supplies		3,300	3,000	1,000
555	915525466	Gasoline & Oil	8,957	5,000	10,000	9,000
555	915525468	Operating Supplies	256,718	232,000	348,124	262,000
555	915525478	Computer Supplies		0	1,000	3,000
555	915525480	Miscellaneous Expense	100	0	46,100	0
555	915525481	Cash Shortage Expense	154	450		0
555	915525484	Credit Card Fees		100		0
555	915525493	Hydrants Operating/Maintenance	38,406	37,500	60,000	39,000
555	915525576	Wireless Phone/Internet	5,516	0		2,000
555	915525960	Declared Emergency Commodities	1,897	7,000	5,776	0
555	915925465	Office Supplies	1,399	500	1,100	1,000
555	915925468	Operating Supplies	199	500	900	0
555	915925478	Computer Supplies	717	0		0
555	915925480	Miscellaneous Expense		0	500	0
555	915925484	Credit Card Fees	9	100	500	0
555	915925576	Wireless Phone/Internet	730	0		0
	SUB 2500	**Commodities**	**512,428**	**641,450**	**884,000**	**644,000**
555	913226494	Equipment	(191,028)			
555	916026494	Equipment	268,529		154,450	
	SUB 2600	**Capital Outlay**	**77,501**	**0**	**154,450**	**0**
555	916027018	Water Filtration Plant Improv.		350,000	7,208,377	
555	916027043	Water Main Replacements		225,000	700,000	
555	916027066	Water Distribution Analysis			43,748	
555	916027082	Storm Sewer Improvements			500,000	
555	916027085	Sanitary Sewer Improvements		60,000	900,000	
555	916027090	Booster Station-Fountain Sq			650,000	
555	916027691	Lift Station Repairs			650,000	
	SUB 2700	**Capital Improvements**		**635,000**	**10,652,125**	**0**
555	915528100	Bad Debt Expense	62,023			
555	915928300	Bank Balance Correction Exp	(580)			
555	916128420	F.A. Retirements & Adjustments	402,816			
555	916228000	Depreciation Expense	2,610,074			
555	916228422	Inc/Dec in Comp Abs Estimates	53,095			
	SUB 2800	**Non-Cash Expense**	**3,127,428**			
		TOTAL EXPENDITURES	**12,864,236**	**10,803,736**	**22,121,444**	**11,433,086**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**3,101,633**	**5,161,664**	**(7,293,444)**	**3,309,914**

Fund 555
Sewer & Water Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
		OTHER FINANCING SOURCES (USES)				
555	63556	Transfer From Water & Sewer Ca				
555	63714	Transfers From Working Cash Fd				
	SUB 6300	**Transfers In/From**				
555	68556	Transfers to Sewer & Water Cap			3,000,000	2,000,000
555	68660	Transfers to Safety/Risk Fund	8,743			
	SUB 6800	**Transfers Out/To**	**(8,743)**	**0**	**(3,000,000)**	**(2,000,000)**
		TOTAL OTHER FINANCING SOURCES	**(8,743)**	**0**	**(3,000,000)**	**(2,000,000)**
		NET CHANGE IN FUND BALANCE		**5,161,664**	**(10,293,444)**	**1,309,914**
		BEGINNING FUND BALANCE		**74,691,696**	**74,691,696**	**79,853,360**
		ENDING FUND BALANCE		**79,853,360**	**64,398,252**	**81,163,274**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

ENTERPRISE FUNDS

WATER & SEWER CAPITAL PROJECTS	**$**	**9,392,000**	**Fund 556**

Fund 556
Sewer & Water Capital Fund

Fund	Detail	Description	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
	REVENUES				
556	**SUB 4600**	**Interest**	**5,834**	**0**	**80,000**
556	49310	Bond Proceeds	15,307,532	15,000,000	
556	**SUB 4900**	**Other Financing Sources**	**15,307,532**	**15,000,000**	**0**
		TOTAL REVENUES	**15,313,366**	**15,000,000**	**80,000**
	EXPENDITURES				
556	916024404	Bond Interest Expense	197,275	0	
556	916024406	Bond Issuance Expense	303,653	0	
556	916024435	Engineering Services			160,000
556	916024505	Adelphi Landfill Leachate Disp	43,387	50,000	54,000
	SUB 2400	**Contractural Services**	**544,315**	**50,000**	**214,000**
556	916025480	Miscellaneous Expense	1,844	0	
	SUB 2500	**Commodities**	**1,844**	**0**	**0**
556	916026362	Sewer Vactruck	130,000	130,000	
556	916026494	Equipment	51,000		400,000
556	916026495	Computer Hardware/Equipment	272,770	394,000	
	SUB 2600	**Capital Outlay**	**453,770**	**524,000**	**400,000**
556	916027016	Wkgn Airport Water Expansion Project			465,000
556	916027018	Water Filtration Plant Improv.	5,174,850	4,000,000	4,030,000
556	916027043	Water Main Replacements	502,008	718,808	1,441,000
556	916027066	Water Distribution Analysis	54,002	43,748	
556	916027082	Storm Sewer Improvements	940,913	1,015,760	1,000,000
556	916027085	Sanitary Sewer Improvements	49,467	854,240	1,000,000
556	916027088	Water Main Extensions			200,000
556	916027639	Project Additions			642,000
556	916027691	Lift Station Repairs	26,821	500,000	
	SUB 2700	**Capital Improvements**	**6,748,061**	**7,132,556**	**8,778,000**
		TOTAL EXPENDITURES	**7,747,990**	**7,706,556**	**9,392,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**7,565,376**	**7,293,444**	**(9,312,000)**
	OTHER FINANCING SOURCES (USES)				
556	63555	Transfers From Sewer/Water Fd.	8,963,719	3,000,000	2,000,000
	SUB 6300	**Transfers In/From**	**8,963,719**	**3,000,000**	**2,000,000**
556	68555	Transfers to Water/Sewer Fd	200,000	0	0
	SUB 6800	**Transfers Out/To**	**(200,000)**	**0**	**0**
		TOTAL OTHER FINANCING SOURCES	**8,763,719**	**3,000,000**	**2,000,000**
		NET CHANGE IN FUND BALANCE	**16,329,095**	**10,293,444**	**(7,312,000)**
		BEGINNING FUND BALANCE			**16,329,095**
		ENDING FUND BALANCE	**16,329,095**	**10,293,444**	**9,017,095**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

ENTERPRISE FUNDS

MOTOR VEHCLE PARKING FUND	**$**	**1,305,000**	**Fund 595**

Fund 595
Motor Vehicle Parking Lot Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
	REVENUES					
595	30080	Home Rule Retail OccServ. Tax	313,008	468,828	500,000	600,000
	SUB 3000	**Tax Collection**	**313,008**	**468,828**	**500,000**	**600,000**
595	34024	Fees - Street Meter Parking	156,598	60,890	180,000	160,000
595	34025	Fees - Parking Lot C	45,116	11,224	50,000	47,000
595	34030	Fees - Parking Lot Mach/Meters	154,096	22,061	180,000	158,000
595	34055	Fees - Monthly Prk Pass/Dwntwn	83,499	7,816	100,000	95,000
595	34059	Fees - Special Events Parking	139,880	40	150,000	143,000
595	34088	Fees - Cellular Telecom/Tower	10,000		0	
	SUB 3400	**Fees**	**589,249**	**102,031**	**660,000**	**603,000**
595	46100	Interest Earned	14,196	152	10,000	15,000
	SUB 4600	**Interest**	**14,196**	**152**	**10,000**	**15,000**
595	46300	Rental Income - Clayton Street	5,344	15,750	10,000	6,000
595	46360	Rental Income - Downtown	35,750	111,143	50,000	37,000
595	46361	Rental Income-Metra Concession	3,000	2,750	0	3,000
595	48900	Miscellaneous Revenue	40,131	50,195	50,000	41,000
	SUB 4800	**Miscellaneous Revenue**	**84,225**	**179,838**	**110,000**	**87,000**
		TOTAL REVENUES	**1,000,679**	**750,849**	**1,280,000**	**1,305,000**
	EXPENDITURES					
595	459521211	Maintenance Worker II	66,422	68,679	66,000	69,000
595	459521399	Earned Sick Leave Pay Outs	2,319	1,094		3,000
595	459521400	Overtime	5,720	5,814	4,900	6,000
595	459521401	Double-Time	281	4,171	2,500	
595	459521413	Tool Allowance	355	355	1,000	1,000
595	459521711	Parking Lot Supervisor	71,141	73,906	72,000	77,000
595	459521785	Parking Lot Attendants	500			
	SUB 2100	**Personnel Services**	**146,738**	**154,019**	**146,400**	**156,000**
595	459522456	Hospitalization	44,417	40,293	27,000	48,000
595	459522457	Workmen's Compensation	(1,757)	1,387	2,000	4,000
595	459522458	Liability Insurance	562	6,160	7,000	4,000
595	459522461	Employer Portion-OASDI (FICA)	8,882	9,573	10,000	3,000
595	459522462	Employer Portion-Medicare Ex	2,077	2,239	2,200	2,000
595	459522467	Life Insurance Premiums	511	615	500	1,000
595	459522610	Employer IMRF	18,361	21,052	21,000	24,000
595	459522701	GASB68 Pension Expense	14,978	0		
	SUB 2200	**Personnel Benefits**	**88,031**	**81,319**	**69,700**	**86,000**
595	459524075	Principal Retirement - Bonds				505,000
595	459524076	Lease Payments - Principal		568,720	710,000	204,000
595	459524403	Interest Expense	101,353		76,000	39,000
595	459524405	Bond Service Fees	2,788	2,500	5,000	5,000
595	459524407	Bank Service Charges	12,326	2,556	25,000	2,000
595	459524410	Building & Grounds Maintenance	726		2,000	1,000
595	459524412	Equipment Maintenance	4,114	5,326	17,700	4,000
595	459524424	Real Estate Tax	641	408	1,000	1,000
595	459524426	Utilities	12,801	24,559	42,000	13,000
595	459524437	Legal Services	1,223	6,000	6,000	2,000
595	459524438	Other Professional Services	420	19	6,000	1,000

Fund 595
Motor Vehicle Parking Lot Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
595	459524450	Services Provided by GF100	24,000	25,200	25,200	25,000
595	459524454	Labor Relations	225			
595	459524476	Municipal Audit Expenses	3,985	3,814	5,000	4,000
595	459524490	Risk Premiums	3,637		5,000	4,000
595	459524801	IT Serv Software & Subscriptio	7,872	7,119	8,500	184,000
595	459524802	IT Serv Hardware & Equipment		6,969	7,000	30,000
595	459524803	IT Serv Utilities & Consulting	5,301	11,351	9,500	30,000
	SUB 2400	**Contractural Services**	**181,410**	**664,541**	**950,900**	**1,054,000**
595	459525466	Gasoline & Oil	712	606	1,000	1,000
595	459525468	Operating Supplies	2,889	5,847	9,000	3,000
595	459525480	Miscellaneous Expense		1,248	2,000	0
595	459525484	Credit Card Fees	569	61	1,000	5,000
595	459525576	Wireless Phone/Internet	50			
	SUB 2500	**Commodities**	**4,220**	**7,762**	**13,000**	**9,000**
595	459526497	Parking Lot Coin Meters	0	32,631	1,000,000	0
595	459526492	Improvements			100,000	
	SUB 2600	**Capital Outlay**	**0**	**32,631**	**1,100,000**	**0**
595	459527630	Resurfacing Improvements			650,000	
	SUB 2700	**Capital Improvements**	**0**	**0**	**650,000**	**0**
595	459528000	Depreciation Expense	216,633			
595	459528100	Bad Debt Expense		12,060		
595	459528422	Inc/Dec in Comp Abs Estimates	890			
	SUB 2800	**Non-Cash Expense**	**217,523**	**12,060**	**0**	**0**
		TOTAL EXPENDITURES	**637,922**	**952,332**	**2,930,000**	**1,305,000**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**362,756**	**(201,483)**	**(1,650,000)**	**0**
		OTHER FINANCING SOURCES (USES)				
595	63307	Transfers From Fixed Asset Rep	220,000		650,000	0
595	63660	Transfers From Risk Management	16,890			
	SUB 6300	**Transfers In/From**	**236,890**	**0**	**650,000**	**0**
		TOTAL OTHER FINANCING SOURCES	**236,890**	**0**	**650,000**	**0**
		NET CHANGE IN FUND BALANCE		**(201,483)**	**(1,000,000)**	**0**
		BEGINNING FUND BALANCE		**6,697,279**	**6,697,279**	**6,495,796**
		ENDING FUND BALANCE		**6,495,796**	**5,697,279**	**6,495,796**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

INTERNAL SERVICE FUNDS

Safety and Risk Management	**within departments**
Employee Benefit Plan	**$ 9,196,000**
IT – Information Technology	**within departments**
Self-Fund Flexible Spending	**$ 151,700**
	$ 9,348,100

Safety & Risk Management

Employee/Retiree Healthcare

INTERNAL SERVICE FUNDS SUMMARY

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
660	46100	Interest Earned	129,142	9,635		
	SUB 4600	**Interest**	**129,142**	**9,635**		
660	48215	Damaged Property Recovery	0	0		
660	48220	Restitution Payments	1,960	3,482		
660	48370	Reimbursement - Worker's Comp.	50,635	35,270		
660	48375	Reimb. - Settlements/Lawsuits	154,100	158,750		
660	48900	Miscellaneous Revenue	(140,194)	9,560		
680	48927	Change in Amt Due to Ins Provi	(478,819)	0		
	SUB 4800	**Miscellaneous Revenue**	**(412,317)**	**207,062**	**0**	**0**
680	58100	Employee Contrib. - PPO Plan	275,246	275,900	432,800	324,000
680	58110	Employee Contrib - Dental PPO	36,472	33,800	40,000	38,000
680	58150	Employee Contrib. HMO Plan	357,296	322,100	400,000	342,000
680	58160	Employee Contrib - Dental HMO	3,183	2,200	5,000	1,000
680	58200	City Contrib. - PPO Plan	2,340,529	2,080,500	2,384,000	3,000,000
680	58210	City Contrib - Dental PPO	292,818	281,700	275,000	338,700
680	58300	City Contrib. - HMO Plan	2,989,264	2,505,500	3,076,000	3,100,000
680	58310	City Contrib - Dental HMO	23,476	19,600	32,100	2,800
680	58350	City Contrib - MOE Fringe Plan	1,740,011	1,647,500	1,922,000	1,750,000
680	58500	Employer Contrib. - Life Ins.	64,838	60,300	75,000	129,000
680	58505	Employee Contrib. - AFLAC	0	7,600	132,100	170,900
685	58507	Medical Saving Employee Contr.	113,396	126,000	0	137,000
680	58550	Insurance EE Independent Life	0	150	0	0
685	58560	Dependent Care Employee Contr.	18,276	14,800	0	14,700
680	58595	Eye Med Vision EE Contribution	0	1,300	0	0
	SUB 5800	**Premium Contributions**	**8,254,807**	**7,378,950**	**8,774,000**	**9,348,100**
		TOTAL REVENUES	**7,971,632**	**7,595,647**	**8,774,000**	**9,348,100**
EXPENDITURES						
	SUB 2100	Personnel Services	561,942	606,401	619,000	479,000
	SUB 2200	Personnel Benefits	506,217	559,531	258,600	624,800
	SUB 2400	Contractural Services	12,346,997	15,488,629	14,642,125	17,457,100
	SUB 2500	Commodities	(2,313)	885	61,975	94,700
	SUB 2800	Non-Cash Expense	(6,026,296)	(7,877,428)	(6,807,700)	(9,364,500)
		TOTAL EXPENDITURES	7,386,547	8,778,018	8,774,000	9,291,100
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**585,085**	**(1,182,371)**	**0**	**57,000**
OTHER FINANCING SOURCES (USES)						
	SUB 6300	Transfers In/From	140,363	48,120	0	0
	SUB 6800	Transfers Out/To	(169)	0	0	0
		TOTAL OTHER FINANCING SOURCES	**140,195**	**48,120**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**(1,134,251)**	**0**	**57,000**
		BEGINNING FUND BALANCE		**1,094,726**	**(39,525)**	**(39,525)**
		ENDING FUND BALANCE		**(39,525)**	**(39,525)**	**17,475**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

INTERNAL SERVICES FUNDS

Fund 660	SAFETY & RISK MANAGEMENT	within departments

Fund 660
Safety & Risk Management Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
660	46100	Interest Earned	129,142	9,635		
	SUB 4600	**Interest**	**129,142**	**9,635**		
660	48215	Damaged Property Recovery	0			
660	48220	Restitution Payments	1,960	3,482		
660	48370	Reimbursement - Worker's Comp.	50,635	35,270		
660	48375	Reimb. - Settlements/Lawsuits	154,100	158,750		
660	48380	Liability- Surcharge	0			
660	48385	W/C- Surcharge	0			
660	48900	Miscellaneous Revenue	-140,194	9,560		
	SUB 4800	**Miscellaneous Revenue**	**66,502**	**207,062**		
660	58075	Liability Premium Insurance	0			
	SUB 5800	**Premium Contributions**	**0**	**0**		
		TOTAL REVENUES	**195,644**	**216,697**		
EXPENDITURES						
660	169821788	Director of Risk Management	98,307	71,257	105,000	93,000
	SUB 2100	**Personnel Services**	**98,307**	**71,257**	**105,000**	**93,000**
660	169822454	Health Ins Buy Out	-125	1,000		
660	169822456	Hospitalization	0		16,000	16,800
660	169822461	Employer Portion-OASDI (FICA)	6,139	4,689	7,000	7,000
660	169822462	Employer Portion-Medicare Ex	1,436	1,097	1,000	1,000
660	169822467	Life Insurance Premiums	363	296	500	500
660	169822610	Employer IMRF	12,593	11,043	16,000	11,000
660	169822702	IL WC Comm Assessment 2702	5,932	2,106	6,000	6,000
	SUB 2200	**Personnel Benefits**	**26,337**	**20,231**	**46,500**	**42,300**
660	169824423	Telephone	229			
660	169824428	Rental/Lease Purchase	268			
660	169824429	Conference & Travel	183		2,000	
660	169824432	Postage	155	218	500	
660	169824438	Other Professional Services				1,000
660	169824960	Declared Emergency Contracts	0	122,429		
660	169924456	Claims Expense	3,249,670	4,174,552	3,993,800	2,370,200
660	169924463	Est. Liability for Claims/IBNR	(1,270,954)			
660	169924468	Insurance Premiums - Stop Loss	132,556			1,392,800
	SUB 2400	**Contractural Services**	**2,112,107**	**4,297,199**	**3,996,300**	**3,764,000**
660	169825465	Office Supplies	695	42	2,000	1,000
660	169825466	Gasoline & Oil	20	7	500	
660	169825480	Miscellaneous Expense	385	385	50,000	1,000
660	169825576	Wireless Phone/Internet	330			
	SUB 2500	**Commodities**	**1,430**	**434**	**52,500**	**2,000**

Fund 660
Safety & Risk Management Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
660	169828100	Bad Debt Expense		5,363		
660	169828422	Inc/Dec in Comp Abs Gen Govt	6,558			
660	169928418	Contra Claims Revenue	903,017	264,776		
660	169928419	Contra Claims Expense	(3,541,011)	(4,394,443)	(4,200,300)	(3,901,300)
	SUB 2800	**Non-Cash Expense**	**(2,631,436)**	**(4,124,304)**	**(4,200,300)**	**(3,901,300)**
		TOTAL EXPENDITURES	**(393,255)**	**264,817**		
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**588,899**	**(48,120)**		
OTHER FINANCING SOURCES (USES)						
660	63100	Transfers From General Fund	131,620	48,120		
660	63555	Transfers From Sewer/Water Fd.	8,743			
	SUB 6300	**Transfers In/From**	**140,363**	**48,120**		
660	68595	Transfers to Parking Lot Fund	169			
	SUB 6800	**Transfers Out/To**	**(169)**	**0**		
		TOTAL OTHER FINANCING SOURCES	**140,195**	**48,120**		
		NET CHANGE IN FUND BALANCE				
		BEGINNING FUND BALANCE		**256,151**	**256,151**	**256,151**
		ENDING FUND BALANCE		**256,151**	**256,151**	**256,151**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

INTERNAL SERVICES FUNDS

Fund 680	EMPLOYEE BENEFIT FUND	9,196,400

Fund 680
Employee's Benefit Plan Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
680	48305	Hospitalization - Surcharge				
680	48927	Change in Amt Due to Ins Provi	(478,819)			
	SUB 4800	**Miscellaneous Revenue**	**(478,819)**			
680	58100	Employee Contrib. - PPO Plan	275,246	275,900	432,800	324,000
680	58110	Employee Contrib - Dental PPO	36,472	33,800	40,000	38,000
680	58150	Employee Contrib. HMO Plan	357,296	322,100	400,000	342,000
680	58160	Employee Contrib - Dental HMO	3,183	2,200	5,000	1,000
680	58200	City Contrib. - PPO Plan	2,340,529	2,080,500	2,384,000	3,000,000
680	58210	City Contrib - Dental PPO	292,818	281,700	275,000	338,700
680	58300	City Contrib. - HMO Plan	2,989,264	2,505,500	3,076,000	3,100,000
680	58310	City Contrib - Dental HMO	23,476	19,600	32,100	2,800
680	58350	City Contrib - MOE Fringe Plan	1,740,011	1,647,500	1,922,000	1,750,000
680	58500	Employer Contrib. - Life Ins.	64,838	60,300	75,000	129,000
680	58505	Employee Contrib. - AFLAC		7,600	132,100	170,900
680	58550	Insurance EE Independent Life		150		
680	58595	Eye Med Vision EE Contribution	0	1,300		
	SUB 5800	**Premium Contributions**	**8,123,134**	**7,238,150**	**8,774,000**	**9,196,400**
		TOTAL REVENUES	**7,644,315**	**7,238,150**	**8,774,000**	**9,196,400**
EXPENDITURES						
680	189422470	PSEBA-Health Premiums	301,841	365,000		376,000
	SUB 2200	**Personnel Benefits**	**301,841**	**365,000**	**0**	**376,000**
680	189424466	Dental Insurance Premiums	355,950	354,100	500,000	380,500
680	189424467	Insurance Premiums - Life	64,838	66,100	207,100	299,900
680	189424469	Refund Expense				
680	189424470	HMO/PPO Premium Expense	1,740,011	2,038,300	2,010,900	1,750,000
680	189424476	HMO/PPO Premium Expense	5,962,335	5,486,500	6,056,000	6,290,000
680	189424503	Insurance Admin. Services	19,785	78,000		100,000
	SUB 2400	**Contractural Services**	**8,142,919**	**8,023,000**	**8,774,000**	**8,820,400**
680	189428419	Contra Claims Expense	(800,445)			
680	189328300	BANK BAL CORRECTION EXPENSE	(0)			
	SUB 2800	**Non-Cash Expense**	**(800,445)**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**7,644,315**	**8,388,000**	**8,774,000**	**9,196,400**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**0**	**(1,149,850)**	**0**	**0**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**(1,149,850)**		0
		BEGINNING FUND BALANCE		**838,575**	**838,575**	**311,275**
		ENDING FUND BALANCE		**(311,275)**	**838,575**	**311,275**

INTERNAL SERVICES FUNDS

Fund 685	SELF-FUNDED FLEXIBLE SPENDING	151,700

Fund 685
Self-Funded Flexible Spending

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
685	58507	Medical Saving Employee Contr.	113,396	126,000		137,000
685	58560	Dependent Care Employee Contr.	18,276	14,800		14,700
	SUB 5800	**Premium Contributions**	**131,673**	**140,800**		**151,700**
		TOTAL REVENUES	**131,673**	**140,800**		**151,700**
EXPENDITURES						
685	189524503	Insurance Admin. Services	6,470	7,200		7,000
685	189524530	Claims Expense-MSA	129,017	118,000		144,700
	SUB 2400	**Contractural Services**	**135,487**	**125,200**		**151,700**
685	189525480	Miscellaneous Expense		1		
	SUB 2500	**Commodities**		**1**		
		TOTAL EXPENDITURES	**135,487**	**125,201**		**151,700**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**(3,814)**	**15,599**		**0**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES				
		NET CHANGE IN FUND BALANCE		**15,599**		**0**
		BEGINNING FUND BALANCE		**0**		**15,599**
		ENDING FUND BALANCE		**15,599**		**15,599**

INTERNAL SERVICES FUNDS

Fund 695	IT - INFORMATION TECHNOLOGY	within departments

Fund 695
IT Internal Service Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
695	48900	Miscellaneous Revenue				
	SUB 4800	**Miscellaneous Revenue**				
		TOTAL REVENUES				
EXPENDITURES						
695	169821399	Earned Sick Leave Pay Outs	11,281			
695	169821713	Systems Administrator/Operator	149,270	218,629	210,000	162,000
695	169821721	Office Supervisor	0	46,500		
695	169821757	Management Info. Sys. Director	125,124	127,709	128,000	132,000
695	169821803	Comm/Utilities Manager	84,924	53,306	87,000	
695	169821853	IT Technician				55,000
695	169821806	Assistant IT Director	93,036	89,000	89,000	92,000
	SUB 2100	**Personnel Services**	**463,635**	**535,144**	**514,000**	**441,000**
695	169822454	Health Ins Buy Out	0			
695	169822456	Hospitalization	87,061	80,100	96,000	104,900
695	169822461	Employer Portion-OASDI (FICA)	26,540	26,000	32,000	38,000
695	169822462	Employer Portion-Medicare Ex	6,207	6,100	7,500	8,800
695	169822467	Life Insurance Premiums	1,661	1,700	1,600	1,800
695	169822610	Employer IMRF	56,569	60,400	75,000	53,000
	SUB 2200	**Personnel Benefits**	**178,039**	**174,300**	**212,100**	**206,500**
695	169824060	Central Admin IT Services	240,307	239,800	120,000	317,000
695	169824061	Building Dept IT Services	11,012	127,600	40,000	358,100
695	169824062	Fire Dept IT Services	83,539	108,700	120,000	335,000
695	169824063	Police Dept IT Services	148,597	249,500	120,000	489,000
695	169824064	Planning Dept IT Services	544	3,500	40,000	18,500
695	169824065	Public Works IT Services	122,942	118,200	120,000	227,800
695	169824066	E911 IT Services	539,491	971,400	120,000	1,745,000
695	169824067	Other Special IT Services	2,495			
695	169824068	Water & Sewer IT Services	156,795	108,700	120,000	193,000
695	169824069	Water Collection IT Services	241,818	254,700	120,000	89,000
695	169824070	Parking IT Services	8,518	23,000	40,000	222,300
695	169824071	CDBG IT Services	268	6,500		12,000
695	169824072	Local Forfeiture IT Services	22,200	35,800	40,000	452,000
695	169824074	Asset Forfeiture IT Services	0	420,700		0
695	169824081	Prisoner Review/DUI				2,000
695	169824407	Bank Service Charges	73	30		500
695	169824412	Equipment Maintenance	206,577	255,000	250,000	89,800
695	169824423	Telephone	36,749	34,000	500,000	11,000
695	169824428	Rental/Lease Purchase	7,716	7,050	10,000	
695	169824431	Training & Schooling	5,564	2,500	10,000	10,000
695	169824432	Postage	44		1,825	1,000
695	169824438	Other Professional Services	121,236	76,500	100,000	150,000
695	169824491	Employee Physical/Med Treatmnt	0	50		
	SUB 2400	**Contractural Services**	**1,956,484**	**3,043,230**	**1,871,825**	**4,723,000**

Fund 695
IT Internal Service Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
695	169825465	Office Supplies	1,268	400	5,000	3,000
695	169825466	Gasoline & Oil	183	50	4,475	
695	169825478	Computer Supplies	-5,193			89,700
	SUB 2500	**Commodities**	**-3,743**	**450**	**9,475**	**92,700**
695	169828422	Inc/Dec in Comp Abs Gen Govt	59,517			
695	169528419	Contra Claims Expense	-2,653,932	-3,753,124	-2,607,400	-5,463,200
	SUB 2800	**Non-Cash Expense**	**-2,594,415**	**-3,753,124**	**-2,607,400**	**-5,463,200**
		TOTAL EXPENDITURES	**0**	**0**	**0**	**0**
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**0**	**0**	**0**	**0**

OTHER FINANCING SOURCES (USES)

TOTAL OTHER FINANCING SOURCES

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021 and ENDING APRIL 30, 2022

FIDUCIARY FUNDS

719	**Police Pension Fund**	**$ 9,033,000**
720	**Firefighters Pension Fund**	**$ 7,217,000**
714	**Working Cash Fund**	
		$16,250,000

Police & Fire Pension Funds

Working Cash Fund

FIDUCIARY FUNDS SUMMARY

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
	SUB 3000	Tax Collection	15,429,677	15,356,468	15,712,000	16,920,000
	SUB 3400	Fees	825	0	0	0
	SUB 4600	Interest	3,046,316	2,536,592	851,000	2,035,000
	SUB 4800	Miscellaneous Revenue	4,565	5,459	0	0
	SUB 4900	Other Financing Sources	(2,826,304)	45,856,663	11,130,000	6,100,000
	SUB 5800	Premium Contributions	2,737,876	2,712,987	2,550,000	2,700,000
		TOTAL REVENUES	**18,392,953**	**66,468,169**	**30,243,000**	**27,755,000**
EXPENDITURES						
	SUB 2200	Personnel Benefits	16,174,723	17,077,035	15,120,000	15,700,000
	SUB 2400	Contractural Services	485,342	464,757	579,850	550,000
	SUB 2500	Commodities	0	0	150	0
		TOTAL EXPENDITURES	**16,660,065**	**17,541,792**	**15,700,000**	**16,250,000**
		REVENUES OVER (UNDER) EXPENDITURES	**1,732,888**	**48,926,377**	**14,543,000**	**11,505,000**
OTHER FINANCING SOURCES (USES)						
	SUB 6300	Transfers In/From	0	76,129	0	0
	SUB 6800	Transfers Out/To	(147,000)	(76,129)	(376,000)	0
		TOTAL OTHER FINANCING SOURCES	**(147,000)**	**0**	**(376,000)**	**0**
		NET CHANGE IN FUND BALANCE		**48,926,377**	**14,167,000**	**11,505,000**
		BEGINNING FUND BALANCE		**183,666,238**	**183,666,238**	**232,592,615**
		ENDING FUND BALANCE		**232,592,615**	**197,833,238**	**244,097,615**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

FIDUCIARY FUNDS	FY 2022 BUDGET
WORKING CASH FUND	$ -

Fund 714
Working Cash Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Budget
REVENUES						
714	30000	Property Tax		5,294		
	SUB 3000	**Tax Collection**		**5,294**		
714	46100	Interest Earned	174,080	13,480	150,000	15,000
	SUB 4600	**Interest**	**174,080**	**13,480**	**150,000**	**15,000**
714	48720	RETURN OF ACCUMULATED RESERVE				
	SUB 4800	**Miscellaneous Revenue**				
		TOTAL REVENUES	**174,080**	**18,774**	**150,000**	**15,000**
EXPENDITURES						
714	171424481	Contribution Expense			77,000	
	SUB 2400	**Contractural Services**			**77,000**	
714	171425480	Miscellaneous Expense				
	SUB 2500	**Commodities**				
		TOTAL EXPENDITURES			**77,000**	
		EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**174,080**	**18,774**	**73,000**	**15,000**
OTHER FINANCING SOURCES (USES)						
714	63245	Transfers From CDBG Fund		76,129		
714	63267	Transfers From Scoop Funds				
714	63660	Transfers From Risk Management				
	SUB 6300	**Transfers In/From**		**76,129**		
714	68100	Transfers to General Fund	112,000			
714	68211	Transfers to Library				
714	68231	Transfers to Homeland Security	35,000		281,000	100,000
714	68245	Transfers to Comm Dev Block Fd		76,129		
714	68251	Transfers to Plan & Dev Grants			95,000	140,000
714	68267	Transfers to Scoop Genesee Fnd				
714	68455	Transfers to Capital Leases Re				
714	68555	Transfers to Sewer/Water Fd.				
	SUB 6800	**Transfers Out/To**	**(147,000)**	**(76,129)**	**(376,000)**	**(240,000)**
		TOTAL OTHER FINANCING SOURCES	**(147,000)**		**(376,000)**	**(240,000)**
		NET CHANGE IN FUND BALANCE		**18,774**	**(303,000)**	
		BEGINNING FUND BALANCE		**2,730,562**	**2,730,562**	**2,749,336**
		ENDING FUND BALANCE		**2,749,336**	**2,427,562**	**2,509,336**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

FIDUCIARY FUNDS		FY 2022 BUDGET
POLICE PENSION FUND	$	9,033,000

Fund 719
Police Pension Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
719	30000	Property Tax	8,294,046	8,407,554	8,535,000	9,130,000
719	30730	Gaming Video Tax Revenue	617,383	465,340	550,000	500,000
	SUB 3000	**Tax Collection**	**8,911,430**	**8,872,894**	**9,085,000**	**9,630,000**
719	46100	Interest Earned	14,346	10,248	40,000	10,000
		Interest Earned - Corp Bonds		1,271,085		
719	46125	Interest Earned-Federal Invest	1,079,983	1,056,144	940,000	1,000,000
	SUB 4600	**Interest**	**1,094,328**	**2,337,477**	**980,000**	**1,010,000**
719	48900	Miscellaneous Revenue	1,391	551		
	SUB 4800	**Miscellaneous Revenue**	**1,391**	**551**	**0**	**0**
719	49220	Income From US Govt Obl	2,300,778	132,892	2,090,000	1,000,000
719	49223	Income Fr Mutual Funds	-4,707,181	25,402,573	3,640,000	0
719	49224	Income Fr Com/Pref Stocks				300,000
719	49225	(Gain) Loss on Sale Mutual Fd	1,346,986	1,100,000	1,400,000	2,900,000
	SUB 4900	**Other Financing Sources**	**-1,059,417**	**26,635,465**	**7,130,000**	**4,200,000**
719	58000	Employee Contributions	1,654,107	1,606,516	1,550,000	1,600,000
	SUB 5800	**Premium Contributions**	**1,654,107**	**1,606,516**	**1,550,000**	**1,600,000**
		TOTAL REVENUES	**10,601,839**	**39,452,903**	**18,745,000**	**16,440,000**
EXPENDITURES						
719	171922465	Pension Fund Monthly Payroll	9,119,789	9,645,403	8,420,000	8,800,000
	SUB 2200	**Personnel Benefits**	**9,119,789**	**9,645,403**	**8,420,000**	**8,800,000**
719	171924040	Fiduciary Insurance	8,866	9,016	10,000	10,000
719	171924407	Bank Service Charges	23,802	36,999	30,000	30,000
719	171924429	Conference & Travel	3,785	3,600	2,500	3,000
719	171924431	Training & Schooling			985	
719	171924437	Legal Services	21,369	19,128	17,000	20,000
719	171924438	Other Professional Services	88,050	79,443	48,000	60,000
719	171924443	Membership Dues		795		
719	171924665	Investment Expense	117,270	109,824	78,515	100,000
719	171924696	St of IL-DOI Compliance Fee	8,000	8,000	10,000	10,000
	SUB 2400	**Contractural Services**	**271,143**	**266,805**	**197,000**	**233,000**
719	171925468	Operating Supplies				
719	171925480	Miscellaneous Expense	0			
	SUB 2500	**Commodities**	**0**	**0**	**0**	**0**
		TOTAL EXPENDITURES	**9,390,932**	**9,912,208**	**8,617,000**	**9,033,000**
		REVENUES OVER (UNDER) EXPENDITURES	**1,210,908**	**29,540,695**	**10,128,000**	**7,407,000**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING S(	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**29,540,695**	**10,128,000**	**7,407,000**
		BEGINNING FUND BALANCE		**106,244,260**	**106,244,260**	**135,784,955**
		ENDING FUND BALANCE		**135,784,955**	**116,372,260**	**143,191,955**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

FIDUCIARY FUNDS		FY 2022 BUDGET
FIREFIGHTERS PENSION FUND	$	7,217,000

Fund 720
Fire Fighter's Pension Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
720	30000	Property Tax	5,900,863	6,082,669	6,077,000	6,790,000
720	30730	Gaming Video Tax Revenue	617,383	395,611	550,000	500,000
	SUB 3000	**Tax Collection**	**6,518,247**	**6,478,280**	**6,627,000**	**7,290,000**
720	46100	Interest Earned	15,530	11,685	21,000	10,000
720	46125	Interest Earned-Federal Invest	773,968	723,696	700,000	1,000,000
720	46130	Interest Earned-Corp Bonds	987,837	721,248	(1,000,000)	
	SUB 4600	**Interest**	**1,777,335**	**1,456,629**	**(279,000)**	**1,010,000**
720	48900	Miscellaneous Revenue	3,174	4,908		
	SUB 4800	**Miscellaneous Revenue**	**3,174**	**4,908**		
720	49220	Income From US Govt Obl	940,096	281,874	1,000,000	300,000
720	49221	(G) L on Sale of Stock	(2,706,983)	18,939,324	3,000,000	1,600,000
720	49227	Litigation Proceeds				
	SUB 4900	**Other Financing Sources**	**(1,766,887)**	**19,221,198**	**4,000,000**	**1,900,000**
720	58000	Employee Contributions	1,083,769	1,106,471	1,000,000	1,100,000
	SUB 5800	**Premium Contributions**	**1,083,769**	**1,106,471**	**1,000,000**	**1,100,000**
		TOTAL REVENUES	**7,615,636**	**28,267,486**	**11,348,000**	**11,300,000**
EXPENDITURES						
720	172022465	Pension Fund Monthly Payroll	7,054,934	7,431,632	6,700,000	6,900,000
	SUB 2200	**Personnel Benefits**	**7,054,934**	**7,431,632**	**6,700,000**	**6,900,000**
720	172024040	Fiduciary Insurance	12,756	13,141	13,141	15,000
720	172024407	Bank Service Charges	17,502	19,501	30,000	30,000
720	172024429	Conference & Travel	9,275		14,709	
720	172024431	Training & Schooling		1,715	2,000	2,000
720	172024437	Legal Services		2,596	80,000	80,000
720	172024438	Other Professional Services	60,820	55,313	56,000	80,000
720	172024443	Membership Dues	962	795		
720	172024665	Investment Expense	104,884	96,891	100,000	100,000
720	172024696	St of IL-DOI Compliance Fee	8,000	8,000	10,000	10,000
	SUB 2400	**Contractural Services**	**214,200**	**197,952**	**305,850**	**317,000**
		TOTAL EXPENDITURES	**7,269,134**	**7,629,584**	**7,005,850**	**7,217,000**
		Revenue Over (Under) Expenditures	**346,503**	**20,637,902**	**4,342,150**	**4,083,000**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURC	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**20,637,902**	**4,342,150**	**4,083,000**
		BEGINNING FUND BALANCE		**77,421,978**	**77,421,978**	**98,059,880**
		ENDING FUND BALANCE		**98,059,880**	**81,764,128**	**102,142,880**

CITY OF WAUKEGAN, IL
ANNUAL BUDGET FOR THE FISCAL YEAR
BEGINNING MAY 1, 2021

FIDUCIARY FUNDS	FY 2022 BUDGET
CEMETARY TRUST FUND	$ -

Fund 721
Cemetary Trust Fund

Fund	Detail	Description	FY 2020 Actual	FY 2021 Unaudited	FY 2021 Budget	FY 2022 Req Budget
REVENUES						
721	34035	Fees - Grave Openings/Lots	825		0	
	SUB 3400	**Fees**	**825**	**0**	**0**	**0**
721	46100	Interest Earned	573	91	0	
	SUB 4600	**Interest**	**573**	**91**	**0**	**0**
		TOTAL REVENUES	**1,398**	**91**	**0**	**0**
EXPENDITURES						
721	172125480	Miscellaneous Expense	0		150	
	SUB 2500	**Commodities**	**0**	**0**	**150**	**0**
		TOTAL EXPENDITURES	**0**	**0**	**150**	**0**
		REVENUES OVER (UNDER) EXPENDITURES	**1,398**	**91**	**(150)**	**0**
OTHER FINANCING SOURCES (USES)						
		TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**
		NET CHANGE IN FUND BALANCE		**91**	**(150)**	
		BEGINNING FUND BALANCE		**61,785**	**61,785**	**61,876**
		ENDING FUND BALANCE		**61,876**	**61,635**	**61,876**