



The Honorable Mayor and
Members of the City Council
City of North Chicago
1850 Lewis Avenue
North Chicago, Illinois

Re: City of North Chicago FY18-19 Operating Budget

Dear Elected Officials:

The FY19 Budget is attached herewith with the changes as approved by the City Council. Some highlights are listed below. This is a budget that relies increasingly on transfers from the Water and Sewer Fund to pay for growing labor costs. Union contracts, the City's compensation ordinance, pensions, workers' compensation and health care are all driving up labor costs. The City budget clearly includes enough money to pay the City's bills but needs to dip into fund balance, it signals a longer term structural imbalance between operating revenues and operating expenses.

The City faces some longer term problems on the General Fund revenue side. It has a large number of federally-owned properties that are tax exempt. This forces the city-wide tax burden onto a relatively small number of payers. Currently the city has the highest tax rate of all Lake County municipalities. The city is unwilling to increase the property tax levy and burden its residents even more. These factors point to a longer term mismatch between revenues and expenses.

This budget maintains the City's current staffing level. This includes a commitment to minimum staffing levels at its core public safety departments (Police and Fire). However, over the long term these growing costs threaten to crowd out key investment in other area, not the least of which are capital improvements.

This document provides a realistic spending plan for the upcoming year, but the City needs to work towards more long term solutions that require tough choices. Going forward it must consider:

- Consolidations
- Early retirement initiatives
- Outsourcing
- Technology solutions that automate functions
- Capital investments
- Increasing water rates

Although tough choices are on the horizon, the City's long term vision for economic development will help address these problems. Strong management, proactive initiatives, and a long term vision will help steer the course this year and in the out years.

Sincerely,


Daniela Partipilo
Interim Comptroller

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City of North Chicago Approved Budget

Fiscal Year 2019

May 1, 2018 to April 30, 2019

Presented to: Finance Committee / City Council

Presented on: March 19, 2018

Updated: April 2, 2018 April 16, 2018 May 2, 2018

May 17, 2018 May 21, 2018 May 29, 2018

June 4, 2018

Approved: July 16, 2018

Executive Overview

This document reflects the Fiscal Year 2018-2019 Operating Budget for the City of North Chicago (City). It echoes the City's priorities and responsibilities. Adoption of the budget is one of the most important activities to be undertaken by the City Council. The budget communicates the financial plan and demonstrates a commitment to in excellence in responsible service delivery.

The City is a full-service municipal government with an elected Mayor and seven Aldermen elected to represent wards. The City Clerk and the City Treasurer are also elected. The City provides police, fire, emergency dispatch, and public works services to its constituency, as well as maintaining a water plant and providing other municipal services such as code enforcement and economic development.

City government is divided among various functional departments: Mayor's Office, Administration, Treasurer Office, Comptroller Office, City Clerk Office, Economic Development which include three subdivisions of Building, Planning and Facilities Management, police and emergency dispatch, fire and public works with subdivisions consisting of streets, water, and sewer.

Community Background

To provide an overview of the City, this document includes the "Community Data Snapshot, prepared by the Chicago Metropolitan Agency for Planning (CMAP). It provides basic demographic information on the City for the user's reference.

The City of North Chicago, Illinois, is a home-rule municipality under the Illinois Constitution. It is located approximately 36 miles north of the Chicago "Loop" on the shores of Lake Michigan between Chicago and Milwaukee.

The City of North Chicago is proud of its racial and ethnic diversity. Today, it includes a wide range of cultures and races, including African Americans, Hispanic and Latinos, Asians, Native Americans and Pacific Islanders.

The City has been working to stabilize and strengthen its financial position and revitalize its downtown. Much of North Chicago is federal land and untaxable, making the tax burden on private residents among the highest in Illinois. The effort to resuscitate this once-thriving community were in full force when the City demolished all of the blighted factories and building on Sheridan Road, completed the environmental cleans, and created a “shovel-ready” site. The redevelopment efforts were then delayed due to the financial crisis of 2007-2010, but are, once again, in full force with the recent execution of a master development agreement and letters of intent from investors.

Budget Process

This budget is the result of the city’s financial and operational planning process. It is the City’s financial plan that communicates in a financial and fiscal manner, our operations and demonstrates a commitment to excellence in responsible service delivery. The budget is a plan of action, one that also allows for the ability to adjust expenses as unanticipated needs arise.

It is the goal to further the planning process by shaping the city’s goals and objectives in the current economic times. This budget is the product that emerged after many changes, give and take among departments, yet is very conservative in nature. The City Council adopted a Fund Balance Policy shaping the construction of the budget and indeed this budget demonstrates the goal has been achieved and is within an acceptable level of fund balance. Fund Balance which was passed March 19, 2018 is included in the Supplemental Information section.

To arrive at this point, it began with the Comptroller’s Office projecting revenues and expenditures, fund balance available for the new budget year to determine resources available. Considerations were given to several factors:

- Relatively static revenues
- The 2017 Tax Levy only allowed an increase to Police and Firefighters’ Pension Funds
- No increase to the City Salary Ordinance
- No new debt issuance although as a home-rule community the City does not have debt limits

City staff also recognized the need to address the following:

Revenue

- Economic Development for business growth
- Economic Development that will increase residential values

- Increase water revenues

Expenditures

- Continued deferred maintenance
- Develop a 5-year Capital Improvement Plan (CIP) that includes not only infrastructure, but also machinery, equipment, fleet. This plan is being developed currently.
- Rising costs associated with labor

The annual budget is intended to serve three essential purposes. First, it is design and intended to set and become a basis for public policy in the defining and prioritizing the delivery of key public services. Second, it is to act as a form of legislative control on taxation and spending. Third, it is to serve as a planning tool, both current and forward looking. This budget was developed through a process involving all departments with the intent of providing quality services while minimizing costs, within the structure of resources anticipated to be available.

Fund Structure

The City budgets based upon Governmental Accounting Standards Board (GASB) guidelines. The City uses fund accounting to demonstrate compliance with finance-related and legal requirements. Funds are separated as follows: Special Revenue Funds, Enterprise Funds, Debt Service Funds, Capital Projects Funds, Internal Service Funds, Fiduciary Funds, and General Fund.

The day-to-day operations accounts for the majority portion of the Budget and is accounted for in the General Fund. Special Revenue Funds are used to account for programs funded from specific and legally restricted financing such as grants and tax increment financing. Enterprise Funds are the business-type activities of the city. The services provided are intended to pay for themselves through user fees and charges. The City operates the Water and Sewer Fund in this manner. Internal Service Funds, such as the Dental & Vision Fund and the Retiree Premium Fund, allow the city pay for claims and insurance premiums promptly and then charge-back the appropriate fund. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

The City operates under the Appropriations model and an approved budget is used as the basis to prepare the Appropriations Ordinance. While the ordinance establishes the legal maximum of

expenditures/expenses, the adopted budget remains the control document for elected officials and staff as they administer and manage the financial affairs of the City on a daily basis.

All the funds included in this budget proposal are appropriated by the City Council. Each fund type is presented in its own section of this document. The reader is encouraged to read each section in order to obtain a full understanding of the City’s budgetary plan for the upcoming fiscal year.

Financial Overview

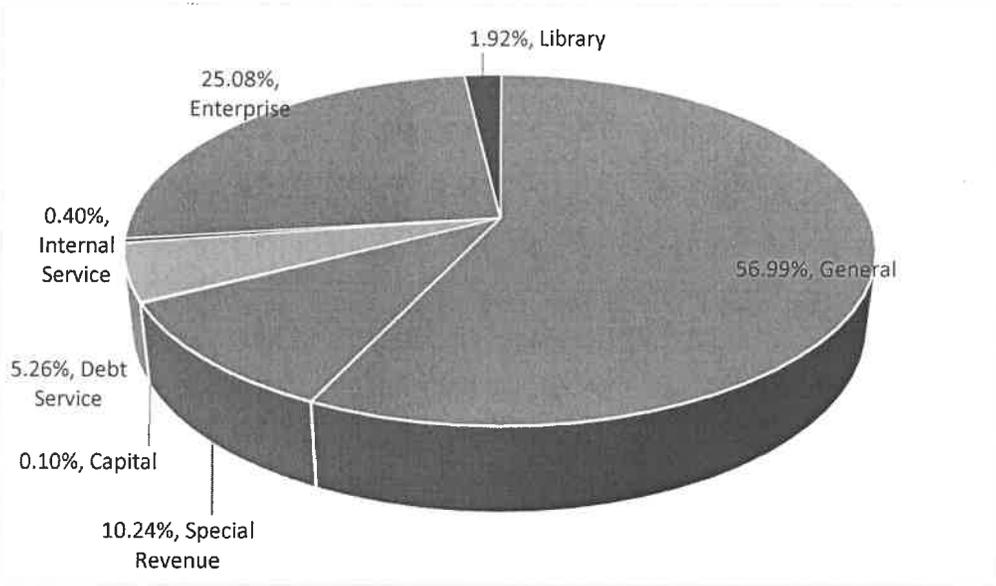
The revenues, expenditures, and net transfers between funds are shown below. More detailed information is provided in the various fund sections of the document.

Fund	Revenues	Expenditures	Net Surplus/ (Deficit)	Transfers In	Transfers Out	Net Surplus/ (Deficit) after Transfer
General	20,277,696	24,552,893	(4,275,197)	3,160,000	(75,000)	(1,190,197)
Special Revenue	1,447,820	4,412,690	(2,964,870)			(2,964,870)
Capital		45,210	(45,210)			(45,210)
Debt Service	3,036,330	2,266,797	769,533			769,533
Internal Service	320,260	170,200	150,060			150,060
Enterprise	8,211,432	10,805,201	(2,593,769)	75,000	(3,100,000)	(5,618,769)
Library	818,842	829,077	(10,235)		(60,000)	(70,235)
Total	34,112,380	43,082,068	(8,969,688)	3,235,000	(3,235,000)	(8,969,688)

The General Fund is the largest fund in the annual budget with 56.99 % total expenditures excluding transfers out. Capital Project Fund has unspent dollars from previous years which will be used to fund a small project. The Enterprise Fund has a large capital program for this fiscal year. To aid in completing the capital projects in the Water and Sewer Fund, the fund will also incur contractual expenses for professional services such as engineering. The total of those categories account for 59.03% of the total expenditure budget.

Transfers out from the Enterprise Fund and the Library Fund represent fund the General Fund for provided support to those funds. Support items include payroll, accounting, accounts payable,

liability and worker compensation insurance, human resources, legal as well as managerial support.



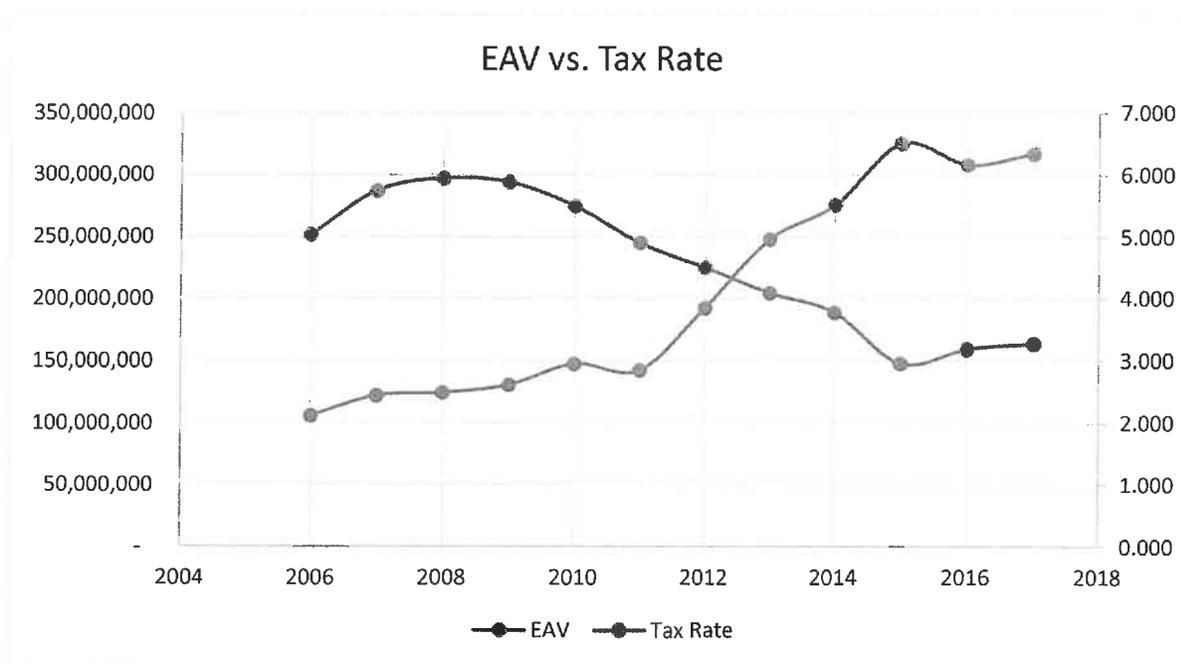
On the revenue side major source for the General Fund are Intergovernmental Taxes followed by Property Tax. Overall, the major source for all funds are taxes.

The City does not levy a tax rate but rather levies a specific amount. For the 2017 property tax levy to be collected in 2018, the levy included an increase to fund both the police and fire pensions, which are severely underfunded.

The City has had a decline in EAV values, as most municipalities have had, due to the economic recession, it has started to see an increase in those values the last couple of years. The outlook for the city is that EAV values will continue to rise.

As for the tax rate, North Chicago is currently the highest in Lake County per the last available Tax Year 2017 at 16.88%. This rate reflects all taxing agencies within the City. The municipal rate is 5.735 including pensions.

Below is a table displaying historical Equalized Assessment Value (EAV) and City of North Chicago Municipal Tax Rate.

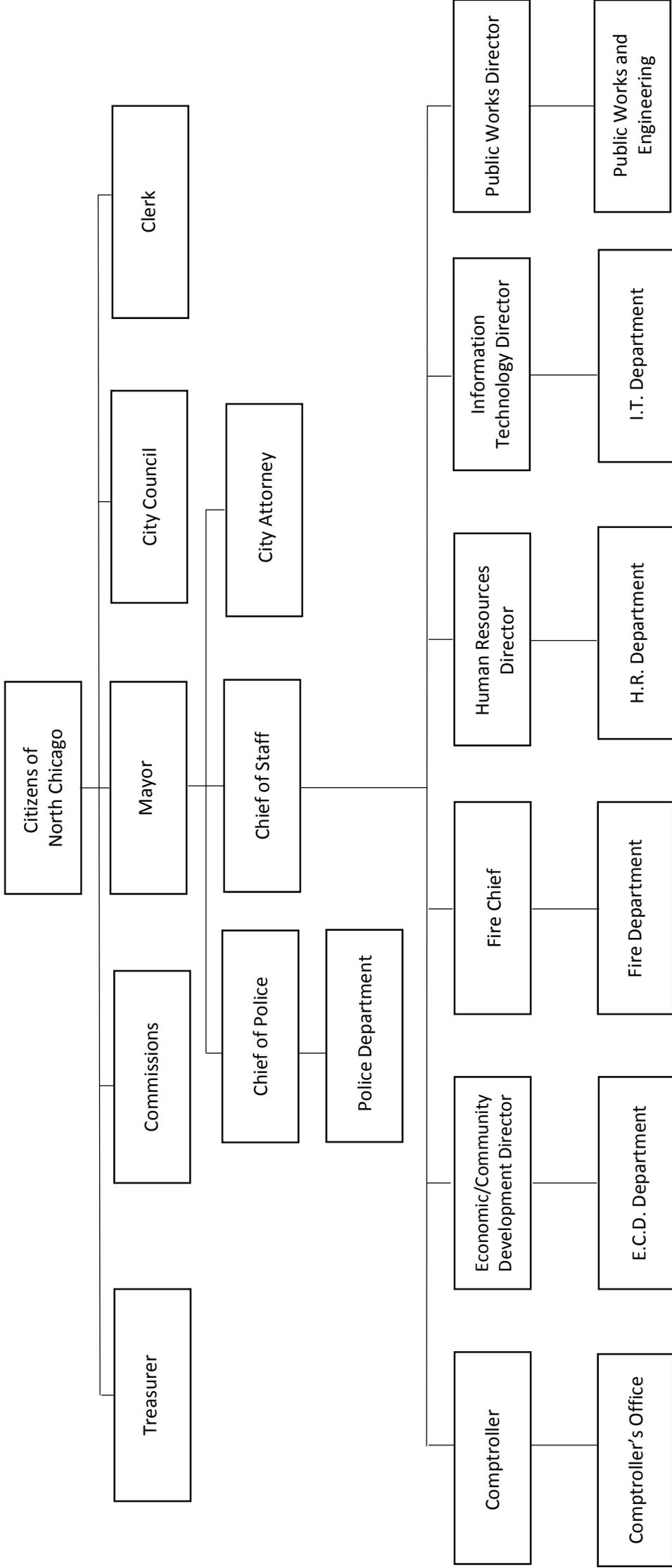


The financial position of the State of Illinois also impacts as the state elected officials continue to shift costs to local governments and develop legislative proposals to decrease state shared revenues to local governments.

The diversion such as reduction to the Income Tax will have financial implications to the City. Public Act 200-0023 implements a temporary change to the Income Tax payment to the City by 10%. In addition, a 2% administrative fee will be charged against the sales tax sharing program.

These revenue reductions has placed a burden on the City to reduce costs wherever possible and still maintain the quality of service levels offered to our residents. Staff continues to monitor the situation and will continue to identify and recommend to City Council ways to further reduce costs.

City of North Chicago Organizational Chart



City of North Chicago

Located 33 miles north of downtown Chicago, and 48 miles south of downtown Milwaukee, on the shores of Lake Michigan, North Chicago is home to Naval Station Great Lakes, the Lovell Federal Health Care Center, healthcare giants Abbott and AbbVie and Rosalind Franklin University. Easily accessible by road, commuter and freight rail, air and water; North Chicago has a business friendly environment well suited for economic growth and long-term prosperity. Discover all that North Chicago has to offer.

Demographics

The total population of North Chicago is 32,574 (2010 Census) with a commuting daytime population change of +10,871 (30.3%). The state of Illinois covers 56,343 square miles, Lake County is 470 and the City of North Chicago is approximately 7.8 square miles.

Age Classifications*

Age Group	Total Population	
Under 15	5,679	17.4%
15-24	13,385	41.1%
25-34	5,888	18.1%
35-44	2,566	7.9%
45-54	2,103	6.5%
55-64	1,544	4.7%
65 and over	1,409	4.3%

Racial Classifications*

Race	Total Population	
White	15,601	47.9%
Black	9,746	29.9%
American Indian, Alaska Native	231	0.7%
Asian/Hawaiian	1,267	3.9%
Hispanic Origin Of Any Race	8,857	27.2%

*2010 Census

Current Estimated Population (2014 estimates)

Illinois	12,859,995
Lake County	705,186
North Chicago	30,395

Transportation

Less than 40 miles from Downtown Chicago and 25 miles from O'Hare International airport, North Chicago has access to major highways, commuter and freight trains, and is a short distance from 6 International, regional and private airports

Major Roadways

IL 43, IL 131, IL 137	Local
US 43	Local
IL 120	1 Mi. N
IL 176	2 Mi. S
I-94	2 Mi. W

Public Transportation

METRA Commuter Trains to Chicago
PACE Bus Routes: 563, 564, 566, 569, 573
PACE Dial-A-Ride Service

Airports

International	
Chicago - O'Hare	24 Mi. SW
Chicago - Midway	37 Mi. S
Milwaukee - Mitchell	43 Mi. N
Regional	
Waukegan Regional	7 Mi. N
Chicago Executive	14 Mi. SW
Private	
Campbell Field	11 Mi. W
	24 Mi. SW

Economic Development Incentives

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Enterprise Zone

A portion of the City of North Chicago falls within the Waukegan/North Chicago Enterprise Zone. The Illinois Department of Commerce and Economic Opportunity administers the Enterprise Zone Program, which is designed to encourage economic growth and neighborhood revitalization at the local level through various tax incentives, regulatory relief and improved governmental services. Enterprise Zones offer businesses a number of tax incentives to encourage job creation and job retention within their communities.

Investment Tax Credit

The investment tax credit allows a .5% credit against the state income tax for investments in qualified property which is placed in service in an Enterprise Zone. To qualify, a property must be newly built or have an improvement or addition made to it on or after the date the zone was designated.

Sales Tax Deduction

The cost of building materials that will be incorporated into real estate as part of a building project may be deducted from the sale receipts when calculating the tax imposed for these materials.

EZ Machinery and Equipment Sales Tax Exemption

A company in an Enterprise Zone may be able to receive a 6.25% sales tax exemption on all tangible property which is used or consumed within an Enterprise Zone in the process of manufacturing. To be eligible for this incentive the company must either, create 200 full-time jobs in Illinois or retain a minimum of 2,000 full-time jobs, or retain 90% of existing jobs when moving into the Enterprise Zone. The items and materials may be purchased anywhere in Illinois.

Job Tax Credits

A tax credit of \$500 per qualified employee may be given to an Enterprise Zone company that hires individuals who are certified as economically disadvantaged or as dislocated workers. These workers must be found through the local administrative office of the Workforce Investment Act.

Economic Development Incentives

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Utility Tax Exemption

A company in an Enterprise Zone may be eligible for a 5% state tax exemption on gas, electricity, the Illinois Commerce Commission .1% administrative charge and the excise taxes on originating telecommunications. Local units of government may also exempt their taxes on gas, electricity and water. To be eligible for these benefits, the company must meet one of three conditions: 1. The business must make an investment of at least \$5,000,000 into the Enterprise Zone and create a minimum of 200 full-time jobs; 2. Make an investment of \$175,000,000 in to the zone and create a minimum of 150 full-time jobs; 3. Make an investment of \$20,000,000 and retain at least 1,000 full-time jobs when moving into the zone. An eligible investment may be purchasing a building, the improvement/renovation of a building or investments in efficiency, capacity, product quality or competitive position.

Property Tax Incentives

A company in an Enterprise Zone may have the increase in property taxes due to new improvements or renovations abated. This is useful because every time a property is improved it is reassessed, and therefore the taxes increase. Typically, this incentive is marginally beneficial at best.

Income Tax Deduction for Financial Institutions

Financial institutions in Illinois are eligible for special deductions on their Illinois corporate income tax return. Such institutions may deduct from their taxable income an amount equal to the interest received from a loan for development in an enterprise zone. This is limited to the interest earned on loans or portions of loans secured by property which is in an Enterprise Zone.

Dividend Deductions

Taxpayers may deduct from their taxable income an amount equal to those dividends which were paid to them by a corporation which conducts substantially all of its operations in an Enterprise Zone or zones.

Corporate Contribution Deductions

Corporations may make a donation to designated zone organizations for projects approved by the Illinois Department of Commerce and Economic Opportunity (DCEO), and claim an income tax deduction at double the value of their contribution as long as it is approved by the DCEO.

For more information, please contact City of North Chicago Mayor's Office: 847.596.8610 or info@northchicago.org



Tax Increment Financing/ Business Development Districts

North Chicago has created two Tax Increment Financing Districts pursuant to legislation of the State of Illinois. Tax Increment Financing (TIF) provides a governmental incentive to private developers or companies to stimulate new investment and job creation and/or retention. Property tax revenue is generated as a result of the new investment and the incremental tax revenues are used to pay for the incentives.

The Downtown TIF District, created in 2000, extends from south of 24th Street to 10th Street on the north, Broadway Avenue on the west and the Sheridan Road corridor on the east. This area also includes properties along Commonwealth and Morrow Avenues along with areas adjacent to Foss Park Avenue.

Sheridan Crossing TIF, encompassing upwards of 31 acres, was created in 2007 by extracting property from the Downtown TIF. The Sheridan Crossing TIF is bounded by Sheridan Road on the east, the E-J-E railroad on the north, Tantalum Place on the west, and Martin Luther King Jr. Drive on the south. Sheridan Crossings is an entertainment-tourism-retail destination project which will include a 40,000 square foot museum dedicated to the history of the American Sailor, a hotel, restaurants and retail establishments.

TIF assistance is offered by the City on the condition that the developer would not be able to proceed with the project at a reasonable rate of return "but for" the financial incentive. The type and amount of TIF assistance available to a developer depends on the property's projected increase in incremental tax revenue and its impact on the surrounding area. State legislation authorizes that TIF funds may be used

for: demolition and site preparation; property acquisition; rehabilitation or renovation of existing public or private buildings; construction of public works or improvements; professional services such as architectural, engineering, legal, property marketing and financial planning; studies, survey and plans; financing costs, including interest assistance; job retraining programs; relocation; and day care services.

The City is presently exploring the possibility of creating a third TIF District, which would extend along Skokie Highway/IL Route 41 south from Buckley Road. Additionally, consideration is being given to the creation of Business Development Districts (BDD) along Skokie Highway, Martin Luther King Jr. Drive and Sheridan Road. A BDD functions much in the way a TIF does, but derives revenue not from property tax increment but rather from a special sales tax component.

If your property falls within the boundaries of either TIF District, and you are considering making improvements to your property, please contact the Economic and Community Development Department. A review of your plans and financials by the City will be necessary to determine if your project qualifies for TIF assistance.

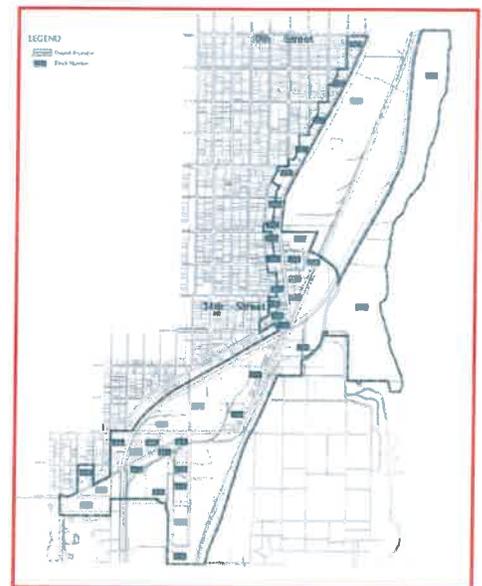


Figure 2.
Tax Increment Financing (TIF)
District Boundary Map

Lake County Partners

Lake County Partners (LCP), a 501C(3) economic development corporation, works to maintain economic vitality and quality of life in Lake County by creating and retaining jobs, stimulating capital investment, pursuing economic diversity and improving the County's business climate.

LCP offers a range of products and services to meet the needs of businesses, including:

- Site/Building Selection Assistance
- Information Clearinghouse
- Financing and Incentives
- Development Ombudsman
- Workforce
- Export Assistance
- Educational Programs and Networking Opportunities
- Business Advocacy

LCP can help you identify and secure federal, state and local resources, including:

- SBA 504 and SBA7(a) Loans

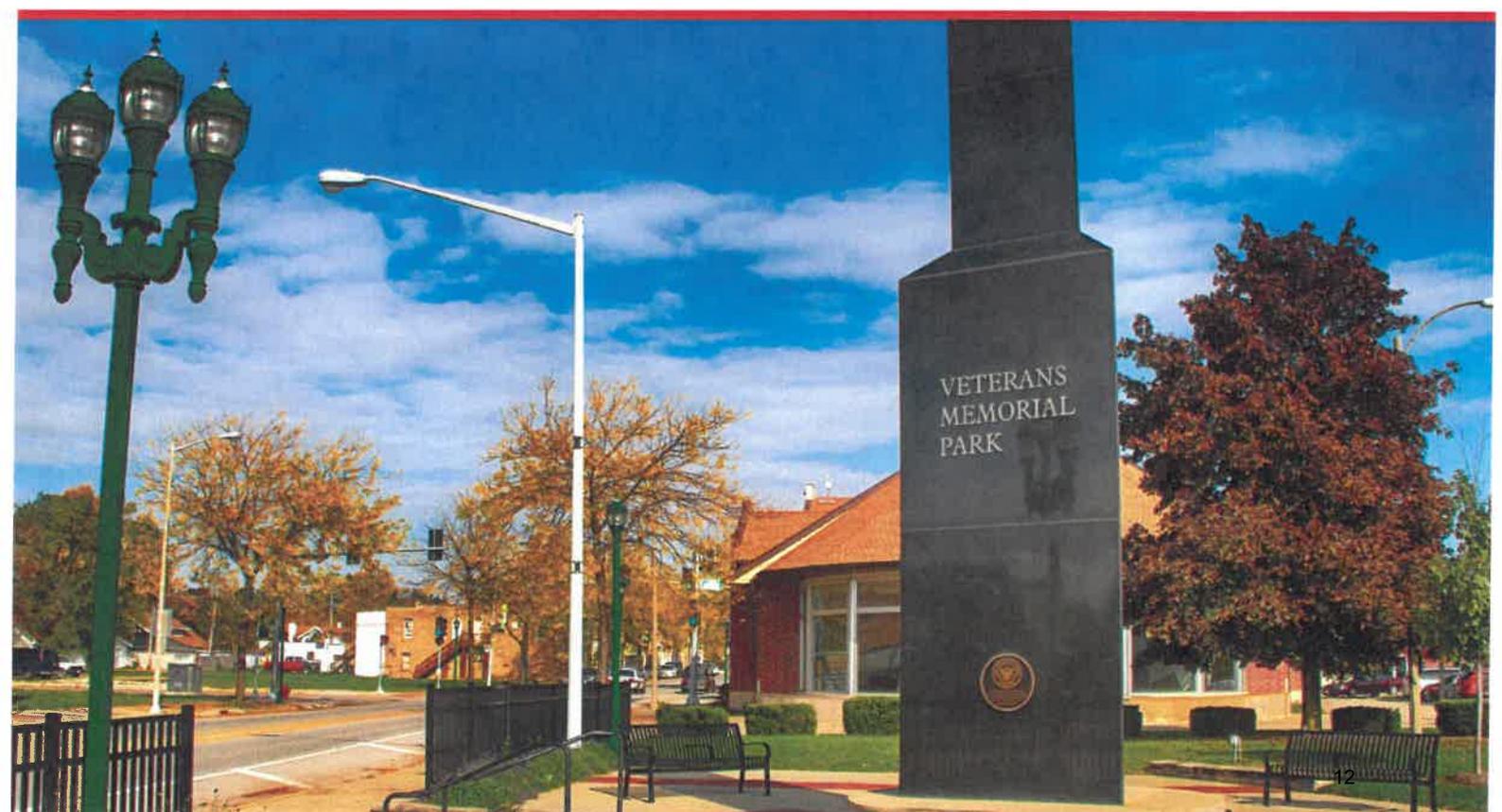
LCP has been designated as a Certified Development Company in order to help companies access the SBA 504 Loan Program. This program offers long-term, fixed-rate, below market financing and lower equity requirements. LCP also works with partner banks to package SBA7(a) loans.

- *Industrial Revenue Bonds.* LCP serves as the processing agent for the Private Activity Bond

Clearinghouse, in conjunction with the Illinois Finance Authority, Industrial Revenue Bonds are tax exempt bonds issued to finance the capital expenditures of manufacturers, 501C(3) not-for-profit corporations and affordable housing projects. This type of financing can be used for the acquisition of fixed assets, such as land, buildings or equipment, and for renovation and new construction.

For more information, call Lake County Partners at (847) 247-0137 or visit their website at www.lakecountypartners.com.

For more information, please contact City of North Chicago Mayor's Office: 847.596.8610 or info@northchicago.org





Abbott

A Promise for Life

Illinois Department of Commerce and Economic Opportunity (DECO)

The Illinois Department of Commerce and Economic Opportunity (DECO) is responsible for enhancing Illinois' economic competitiveness by providing technical and financial assistance to businesses, local governments, workers and families.

Some of the programs they offer include:

- *Business Development Public Infrastructure Program.* Helps units of local governments provide infrastructure assistance to expanding or relocating businesses.
- *EDGE (Economic Development for a Growing Economy) Tax Credit.* Tax credits are calculated from the personal income tax collected on the salaries paid to employees in the new jobs created, which may be taken as a nonrefundable credit against corporate income taxes over a period not to exceed 10 taxable years.
- *Employee Training Investment Program (ETIP).* Reimburses individual or multi companies for up to 50% of approved training costs, typically between \$250 and \$750 per employee.
- *High Impact Business Designation.* Provides approved companies with tax incentives such as a sales tax exemption for building materials, investment tax credit, exemption from the state gas and electric tax and a state sales tax exemption on manufacturing repair and equipment repair and replacement.
- *Large Business Development Program.* Provides incentive financing to large, out-of-state companies looking to relocate facilities to Illinois and encourage existing Illinois companies to undertake major job expansion or retention programs in the state.
- *Manufacturer's Modernization Program.* Designed to provide manufacturers with access to adequate and affordable financing for upgrading and modernizing their manufacturing equipment and operations.
- *Participation Loan Program.* To help provide working capital, funds to purchase land and to construct/renovate a building or buy new equipment.
- *Technology Grants and Programs for Businesses.* There are a number of technology grants and programs available for businesses.

Representatives from Lake County Partners are well-versed in these programs (see p. 6). You can also visit the DECO website (www.commerce.state.il.us/dceo) for more information.

For more information, please contact City of North Chicago Mayor's Office: 847.596.8610 or info@northchicago.org

Illinois Department of Revenue

The Illinois Department of Revenue serves as the tax collection agency for state government and for local government.

Incentive programs available through the Department of Revenue include:

- Investment Tax Credits. A state investment tax credit of .5% is allowed a taxpayer who invests in a qualified property, such as machinery, buildings and equipment.
- Manufacturers' Purchase Credit (MPC). Qualified manufacturers may earn a credit equal to half of the state 6.25% tax by purchasing manufacturing or graphic arts equipment that qualifies for existing sales/use tax exemptions. Credits may be used to pay state sales tax or use tax on future purchase of qualified production-related tangible personal property.
- Research and Development Credit. Allows eligible companies to claim a 6.5% credit against their corporate income tax for research activities, in excess of similar expenses incurred during the previous three years.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOR website (www.revenue.state.il.us/businesses) for more information.

Illinois Department of Transportation

The Illinois Department of Transportation (IDOT) is responsible for the multi-modal transportation systems in the state.

Incentive programs available through the Department of Transportation include:

- IDOT Economic Development Program (EDP). Provides up to 50% state matching funds for eligible roadway-related construction and engineering items.
- IDOT Rail Freight Program. Provide capital assistance to communities, railroads and shippers to preserve and improve rail freight services in Illinois.
- IDOT Truck Access Route Program. To help local government agencies to upgrade roads to accommodate 80,000 pound trucks.

Representatives from Lake County Partners are well-versed in these programs (see p. 7). Or you can visit the IDOT website (www.dot.state.il.us) for more information.

Labor Force

Lake County is a preferred location for Fortune 500 corporate headquarters – including *Walgreen Co.*, *Abbott*, *Baxter International*, *Discover Financial Services*, *CDW*, *Grainger*, *Tenneco*, and *United Stationers*. There are more than 100 biotechnology/pharmaceutical companies in Lake County, including 10 corporate headquarters

- Total sales of these companies (worldwide) exceeds \$57 billion.
- Includes chemical manufacturers, scientific research and development firms, and medical and diagnostic laboratories.

Workforce

- These 100 + firms employ more than 19,000 people. In other words .5% of the businesses in Lake County employ nearly 6.3% of the workforce.

- The average wage for the bio pharma industry is \$89,636 – more than 45% higher than the overall average wage in Lake County, and more than twice the national average.
- Lake County has a highly educated and skilled workforce...41.5% of our population has at least a bachelor's degree, compared with 34.0% for the Chicago metro area and 28.2% nationwide.

The Chicago Tribune reports that Lake County pay increases, measured by the

federal government, rose faster than all but one other large county in the nation during the third quarter of 2015.

- Wages grew 11.7 percent over the same quarter the previous year. That gain was far greater than the 2.6 percent national average tracked by the Bureau of Labor Statistics.
- Lake County's gains, which came primarily from pharmaceutical and medical manufacturing, far surpassed other Illinois counties, according to the data.

Parks and Recreation

- Foss Park District operates 7 local parks, playgrounds and skate/bike park facilities spanning 7 acres of land.
- Lighted ball fields and tennis courts.
- Special events and recreational programming for families, children and adults
- 2 local golf courses, Foss Park and Willow Glen. 43 total courses in Lake County.
- Lake County Forest Preserves operates the Greenbelt Forest Preserve, Greenbelt Cultural Center.
- Robert McClory Trail provides access to miles of trails for pedestrians, bicycling and rollerblading.

For more information, please contact City of North Chicago Mayor's Office: 847.596.8610 or info@northchicago.org



Housing

North Chicago has a variety of housing options, including single-family detached and attached dwellings, two-flats, townhouses and apartments. The 2015 Median Home Value was \$138,814.

2015 Households 6,442
2015 Average Household Size 2.99

2015 Housing Units 7,851	
Owner Occupied Housing Units	29.2%
Renter Occupied Housing Units	52.9%
Vacant Housing Units	17.9%

Income and Education

Lake County has a highly educated workforce with 41.5% of residents having a bachelor degree or higher, exceeding the national average by over 13%.

2015 Household by Income

Household Income Base 6,441	
<\$15,000	16.0%
\$15,000 - \$24,999	10.1%
\$25,000 - \$34,999	12.6%
\$35,000 - \$49,999	16.6%
\$50,000 - \$74,999	19.1%
\$75,000 - \$99,999	10.9%
\$100,000 - \$149,999	9.2%
\$150,000 - \$199,999	2.9%
\$200,000+	2.7%
Average Household Income	\$59,376

School Info

- North Chicago is served by North Chicago Community Unit School District 187.
- Public: 1 Pre-K, 2 K-2 grade level centers, 2 3-5 schools, 1 middle school and 1 high school.
- 2 charter schools serving grade K-8.

School District Statistics (2015)

Elementary (K-8)

Pupil Teacher Ratio	18.4:1
\$ Spent per Pupil	\$12,926

High School (9-12)

Av. Class Size	17.7
\$ Spent per Pupil	\$12,926
Avg. ACT Score	15.9
% Graduated	67.8%

2015 Population 25+ by Educational Attainment

Total 12,893	
Less than 9th Grade	12.0%
9th - 12th Grade, No Diploma	9.3%
High School Graduate	21.9%
GED/Alternative Credential	3.2%
Some College, No Degree	27.1%
Associate Degree	6.5%
Bachelor's Degree	13.9%
Graduate/Professional Degree	6.1%

Community Highlights

North Chicago is home to two of the largest employers in Lake County, Naval Station Great Lakes and Abbvie.

Naval Station Great Lakes – In 1911, the Naval Station Great Lakes was built directly south of North Chicago to provide U.S. naval training in the Midwestern United States. Naval Station Great Lakes was annexed by the City in the 1960s. Due to military base closures in Orlando and San Diego, Great Lakes operates as the Navy's only recruit training center. Its training commands and schools proudly graduate more than 80,000 recruits and sailors every year. More than two million sailors have been trained here since 1911. Great Lakes hosts numerous visitors annually, who travel from every state in the Union and all parts of the globe.

Captain James A. Lovell Federal Health Care Center – Another major government employer in the City is the Veterans' Administration Medical Center, whose mission is: "We are a caring community, proud to provide patient centered, coordinated health care to Veterans, Navy and all VA/DoD sharing patients." It is the nation's first

fully integrated Veteran's Affairs and Department of Defense entity.

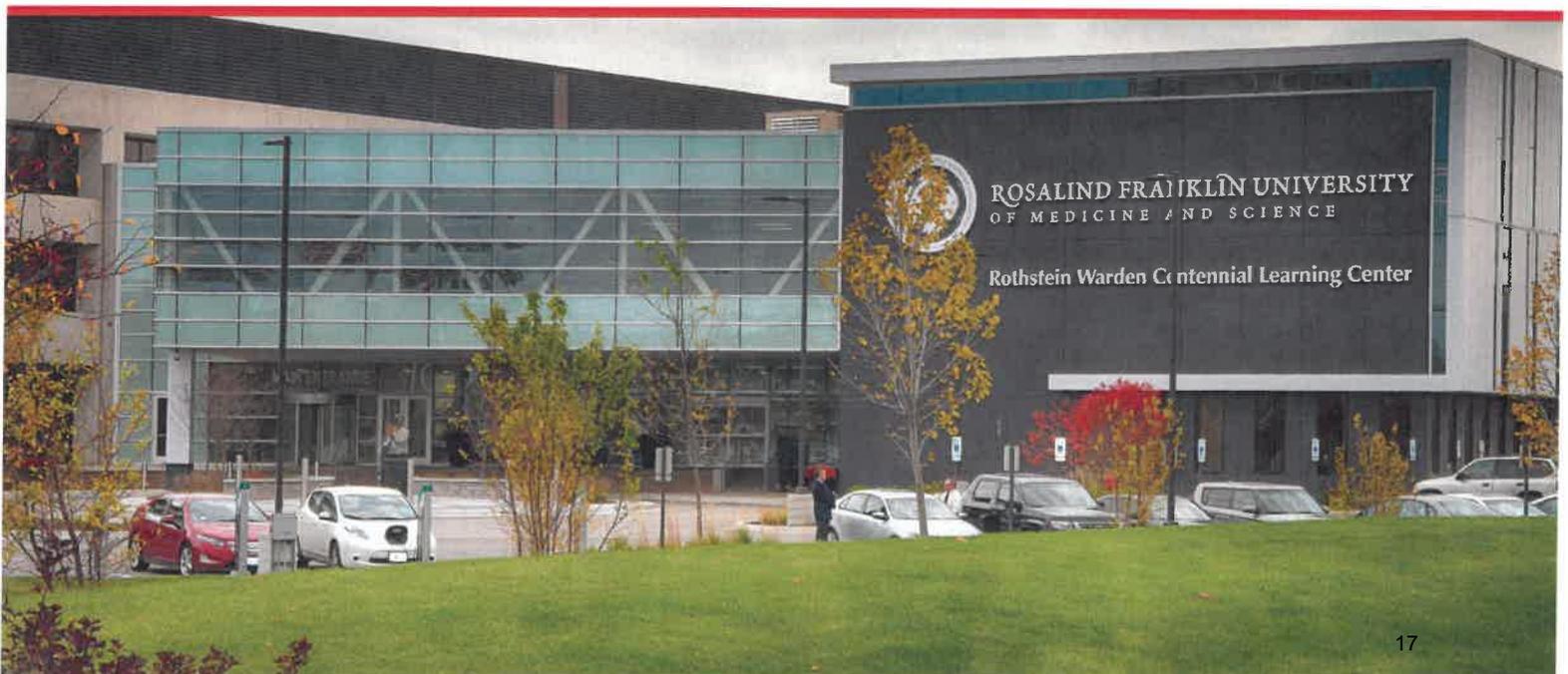
The Rosalind Franklin University of Medicine and Science – The Rosalind Franklin University of Medicine and Science is a four year university that was built around the Chicago Medical School (CMS), and has been educating physicians and furthering biomedical research for 93 years. The school trains physicians and professionals in a variety of health fields, including audiology/speech pathology, biomedical engineering, dental assisting, medical technology, pharmacy, nursing, physical therapy, podiatry, psychology, social work, and many other areas. It also provides graduate-level education for biomedical researchers and teachers.

Abbvie – The world headquarters for AbbVie, is located in the City of North Chicago. AbbVie is a research-based biopharmaceutical manufacturer with a portfolio of more than 40 medicines and is listed as one of 33 Illinois companies on the Fortune 500.

Abbott – The City's industrial base is largely characterized by the presence of Abbott World Headquarters just outside the municipal borders. Abbott specializes in diversified products including medical devices, diagnostic equipment and nutrition products. Abbott also has facilities in the municipal borders of the City of North Chicago.

Other major businesses with a presence in North Chicago include Liberty Coach (manufacturers of custom coach busses for celebrities and others), Goelitz Candy Company (parent company of Jelly Belly), Coffee Fresh (wholesale micro-technology roaster), Ivy Lane Design (manufacturers of bridal and prom assortments), West Rock (a leading global packaging company), ULINE (distributor of shipping, industrial, and packing materials), EMCO Chemical Distributors and P&G.

For more information, please contact City of North Chicago Mayor's Office: 847.596.8610 or info@northchicago.org





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of North Chicago
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morill

Executive Director

FY2018-19 Budget Calendar

Budget Schedule of Dates and Events

Date	Action	Staff
January 8, 2018	Operating Budget Template	Comptroller emails operating and capital budget template to Departments
January 9, 2018	Big Picture Budget Discussion/Training on template	Comptroller and Department staff meet to talk through major issues
January 18 thru February 9, 2018	Q & A	Comptroller reviews budgets with Department staff
January 31, 2018	Operating Budget Submission	Departments submit operating budgets to Comptroller
February 1- February 9, 2018	Executive Staff Review	Departments meet with Mayor, Comptroller, and Chief of Staff
February 13, 2018	Revenue Review	Departments review revenue estimates
February 1, 2018	Capital Submissions	Departments submit capital requests
February 23, 2018	Executive Staff Review	Comptroller provides city-wide revenue and expenditures estimates to Executive staff
February 28, 2018	Department Descriptions	Departments provide text descriptions
February 24 - March 2, 2018	Revisions	Departments provide revised numbers
March 19, 2018	Finance Chair Review	Comptroller presents key issues to Finance Committee
April 2, 2018	City Council	Comptroller presents budget to City Council
April 2 - April 16, 2018	Budget Revisions	Comptroller makes revisions to budget as needed
April 16 – June 4, 2018	City Council Action	City Council votes on budget or continues its evaluation
June 6, 2018	Public Notice	Clerk files Public Notice
July 16, 2018	Public Hearing	General Public inputs on proposed budget
July 16, 2018	Filing	Clerk files document with Lake County

How to use this document

The goal of the Annual Budget is to describe how estimated resources available to the City will be used to provide services to the constituents during the budget period. The Annual Budget is intended to serve three essential purposes: (i) it is designed and intended to set and become a basis for public policy in the defining and prioritizing the delivery of key public services, (ii) it is to act as a form of legislative control on taxation and spending, (iii) it is to service as a planning tool, both currently and forward looking. This budget was developed through a process involving all departments with the intent of providing quality services, while minimizing costs, within the structure of resources anticipated to be available.

The City operates under the appropriations model and an approved budget is used as the basis to prepare the Appropriations Ordinance. While this ordinance establishes the legal maximum of expenditures/expenses, the adopted budget remains the control document for elected officials and staff to administer and manage the financial affairs of the City on a daily basis.

Basis of Budgeting

The City budget is generally based on standards set forth in Generally Accepted Accounting Principles (GAAP). Governmental Funds revenues, expenditures and transfers are prepared on a modified accrual basis consistent with GAAP. For the Enterprise Fund revenues, expenditures and transfers are prepared according to full accrual accounting principles.

Under modified accrual accounting, revenues are recognized when measureable and available and expenditures are recognized in the accounting period in which the associated liability is incurred. Under the full accrual accounting revenues are recognized in the accounting period in which they are earned while expenses are recognized in the period they are incurred. The modified accrual accounting method is used for both the basis of budget and accounting.

The Budget is prepared by fund, function and activity and includes information for the past completed fiscal year, the current year's approved budget and projected estimates, the requests for the FY2019 and a column for the final City Council approval.

Budget Process

The operating budget spans over several months and involves analysis of revenues and expenditures.

Steps:

1. Financial Forecast and projections
2. Departments review last year's business plans which include goals, initiatives and projects
3. Departments submit their budget requests
4. Review of operating requests through meetings with Mayor, Chief of Staff and Comptroller. This step may occur multiple times as changes are inserted into the budget and compared to the Fund Balance policy as approved by the City Council.
5. Presentation of the budget is made to the Finance Committee. Again, this may take several times to incorporate changes suggested by Council.
6. Public Hearing is scheduled and subsequent passage of the final draft of the budget
7. Amending of budget and any adjustment at the fund level must be approved by the City Council and requires a Resolution.

Budgets by Fund

There are several sections and this format provides several levels of financials and operation detail; by fund and by department. The Budget is sectioned by type of funds and within each is a detail of projected revenues and budgeted expenditure. Also each summary contain information on beginning and ending fund balances.

The City includes staffing and salary levels for the whole organization and ordinances approved by the City Council which are reflective of the Budget.

Included in each fund sections is a financial summary which provides information on projected revenue. Budgeted expenditures, and engine fund balance/net position. Additionally, narratives which describe purpose of fund and review of the expenses and revenues are provided.

Budgets by Department

This section provides a view of the department across all functions and funds, including previous year accomplishments and goals for the upcoming fiscal year, staffing information and both summary and detail expenditures.

Component Unit

The City of North Chicago Public Library is also included in this Budget document. The Library has its own elected officials. This section provides the Library's fund balance information and detail of projected estimates and budgeted expenditures as approved by the Library Board.

Supplemental Section

The section contains a copy of the Appropriation Ordinance, 2017 Tax Levy Ordinance, Fund Balance Policy and Glossary of Term.



General Fund

General Fund Summary

Description	Fiscal Year 2017	Fiscal Year 2018			Fiscal Year 2019	
	Actual	Budget	Revised Budget	YTD Projected	Approved	Percentage Change
Unassigned Fund Balance	10,566,507	10,780,683	10,780,683	10,780,683	10,321,133	
Revenue by Category						
Property Taxes	6,654,781	6,567,393	6,567,393	6,600,000	6,715,396	2.25%
Local Taxes	3,211,690	2,993,000	2,993,000	3,150,000	3,048,000	1.84%
Intergovernmental Taxes	7,199,668	8,518,000	8,518,000	7,542,000	6,981,000	-18.04%
Grant Proceeds	677,146	173,118	173,118	208,000	74,000	-57.25%
Licenses & Permits	932,708	677,700	677,700	671,880	672,600	-0.75%
Fines & Fees	2,414,231	2,243,000	2,243,000	2,295,100	2,258,700	0.70%
Interest Income	2,639	2,250	2,250	4,900	2,500	11.11%
Miscellaneous Income	325,837	213,700	213,700	467,400	525,500	145.91%
Other Financing Sources	332,735	232,734	232,734	0	0	-100.00%
Transfers In	2,175,000	2,638,000	2,638,000	2,638,000	3,160,000	19.79%
Total Revenue	23,926,434	24,258,895	24,258,895	23,577,280	23,437,696	-3.39%
Expenditure by Department						
Mayor's Office	438,476	492,416	492,416	485,967	444,618	-9.71%
Clerk's Office	183,576	196,008	196,008	190,630	196,855	0.43%
Legislative	187,575	212,425	212,425	234,615	193,390	-8.96%
Boards & Commissions	0	0	0	0	30,375	100.00%
Treasurer	25,621	42,045	42,045	34,150	40,219	-4.34%
Economic Development	1,869,793	1,770,886	1,770,886	2,380,800	2,024,420	14.32%
Administrative Services	6,099,402	5,681,550	5,681,550	5,989,788	6,241,452	9.85%
Police	8,699,288	9,212,963	9,212,963	8,006,187	8,694,402	-5.63%
Engineering	0	107,000	107,000	400	0	-100.00%
Fire	3,426,574	3,754,378	3,754,378	3,607,660	3,758,223	0.10%
Streets	1,377,745	1,668,859	1,668,859	1,768,600	1,421,650	-14.81%
IT	345,599	377,500	377,500	301,300	444,400	17.72%
Comptroller's Office	825,229	797,157	797,157	795,683	891,300	11.81%
Human Resources	233,379	243,480	243,480	241,050	246,589	1.28%
Total Fund Expenditure	23,712,256	24,556,667	24,556,667	24,036,830	24,627,893	0.29%
Net Revenue/(Net Loss)	214,176	(297,772)	(297,772)	(459,550)	(1,190,197)	
Ending Fund Balance	10,780,683	10,482,911	10,482,911	10,321,133	9,130,936	
Total Expenditures	23,712,256	24,556,667	24,556,667	24,036,830	24,612,518	
Less: Capital Investment	550,987	434,200	434,200	363,000	411,000	
	46.55%	43.46%	43.46%	43.60%	37.73%	

General Corporate Fund - Revenues (Fund 01.00)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
Revenue							
3001	Real Estate Taxes - General	4,008,509	3,800,787	3,800,787	3,800,000	3,750,877	
3005	Real Estate Taxes - IMRF/FICA	612,839	608,756	608,756	615,000	608,756	
3006	Real Estate Taxes - Firefighters' Pension	788,096	836,320	836,320	845,000	913,026	
3008	Real Estate Taxes - Police Pension	1,245,337	1,321,530	1,321,530	1,340,000	1,442,738	
	SubTotal Property Taxes:	6,654,781	6,567,393	6,567,393	6,600,000	6,715,397	2.25%
3002	Hotel/Motel Tax	229,409	165,000	165,000	225,000	220,000	
3004	Real Estate Transfer Tax	282,931	125,000	125,000	285,000	125,000	
3007	Food & Beverage Tax	271,301	270,000	270,000	270,000	270,000	
3009	Motor Fuel Tax	814,276	815,000	815,000	800,000	810,000	
3010	Self Storage Facility Tax	37,052	43,000	43,000	30,000	38,000	
3103	Utility Tax	1,542,607	1,525,000	1,525,000	1,500,000	1,525,000	
3113	Road & Bridge Tax	34,114	50,000	50,000	40,000	60,000	
	SubTotal Local Taxes:	3,211,690	2,993,000	2,993,000	3,150,000	3,048,000	1.84%
3102	Income Tax	2,588,200	2,800,000	2,800,000	3,100,000	2,600,000	
3104	Sales Tax	2,213,669	2,100,000	2,100,000	2,000,000	1,780,000	
3105	Sales Tax - Abbott Purchasing Co.	131,101	500,000	500,000	200,000	200,000	
3106	Sales Tax - AbbVie Purchasing Co	342,113	1,300,000	1,300,000	400,000	620,000	100%
3108	Personal Property Replacement Tax	348,562	300,000	300,000	300,000	300,000	
3109	Simplified Telecom Tax	609,870	650,000	650,000	600,000	600,000	
3110	Automobile Rental Tax	11,258	10,000	10,000	9,000	8,000	
3112	Illinois Local Use Tax	803,158	725,000	725,000	750,000	725,000	
3117	Video Gaming Tax	148,735	130,000	130,000	180,000	145,000	
3203	North Chicago Housing Authority	3,000	3,000	3,000	3,000	3,000	
	SubTotal Intergovernmental Taxes:	7,199,668	8,518,000	8,518,000	7,542,000	6,981,000	-18.04%
3150	Grant Proceeds	28,587	173,118	173,118	8,000	55,000	
3152	Grant- Student Youth Program	0	0	0	0	19,000	
3151	Grant Proceeds - FEMA	648,559	0	0	200,000	0	
	SubTotal Grants:	677,146	173,118	173,118	208,000	74,000	-57.25%
3118	Licenses -Video Gaming Terminal	53,000	60,000	60,000	50,000	50,000	
3306	Licenses - Contractors	22,359	18,000	18,000	15,000	18,000	
3307	Licenses - Animal	622	700	700	600	600	
3314	Licenses - Liquor	34,550	40,000	40,000	13,600	54,000	
3317	Licenses - Taxi Cab B	26,049	20,000	20,000	24,000	24,000	
3320	Licenses - Business Licenses	117,879	90,000	90,000	33,000	100,000	
3321	Licenses - Landlord Licenses	25,930	35,000	35,000	45,000	30,000	
3322	Licenses - Property Vacancies Licenses	78,000	50,000	50,000	82,000	60,000	
3349	Cost Recovery	0	0	0	51,000	0	

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
3354	Permits - Signs	0	0	0	0	0	
3355	Permits - Building	346,999	200,000	200,000	225,000	210,000	
3356	Permits - Electrical	0	0	0	0	0	
3357	Permits - Plumbing	0	0	0	0	0	
3326	Permits - Demolition	0	0	0	0	0	
3358	Permits - Rezoning Variance	0	5,000	5,000	2,000	0	
3359	Permits - Other	11,305	10,000	10,000	1,000	1,000	
3363	Licenses - Truck Stickers	11,210	8,000	8,000	9,680	8,000	
3364	Permits - Abbott/AbbVie	43,050	5,000	5,000	0	5,000	
3367	Permits - Occupancy	105,521	83,000	83,000	85,000	85,000	
3368	Permits - Hazardous Material Permits	42,783	38,000	38,000	15,000	15,000	
3371	Licenses - Taxi Cab A Licenses	13,450	15,000	15,000	20,000	12,000	
	SubTotal Licenses & Permits:	932,708	677,700	677,700	671,880	672,600	-0.75%
3350	Bid Document Purchase	350	0	0	0	0	
3500	Lien Fees	48,066	42,000	42,000	55,000	55,000	
3501	Parking/Local Ordinance Fees	29,050	21,000	21,000	25,000	21,000	
3503	Overweight Truck Fees	3,506	0	0	0	0	
3504	Animal Fines & Fees	2,521	2,500	2,500	2,000	2,500	
3505	Building Fines & Fees	0	0	0	100	0	
3515	Adjudication Fees	169,730	160,000	160,000	130,000	150,000	
3520	Redflex CNC Collections	102,572	75,000	75,000	40,000	40,000	
3521	Redflex Traffic System	268,624	225,000	225,000	350,000	260,000	
3525	Other Adjudication Court Fees	3,600	4,000	4,000	6,000	4,000	
3602	Photo Copies	3,858	3,000	3,000	3,000	3,200	
3603	Code Books and Zoning Maps	0	500	500	0	0	
3606	Ambulance Fees	405,651	360,000	360,000	375,000	350,000	
3615	Police Service	1,068,733	1,112,000	1,112,000	1,100,000	1,125,000	
3700	Alarm Service Fees	27,980	18,000	18,000	14,000	18,000	
3702	Cable Franchise Fees	158,498	120,000	120,000	110,000	130,000	
3803	Lake County Circuit Court Fines & Fees	121,493	100,000	100,000	85,000	100,000	
	SubTotal Fines & Fees:	2,414,231	2,243,000	2,243,000	2,295,100	2,258,700	0.70%
3801	Interest Income	2,639	2,250	2,250	4,900	2,500	
	SubTotal Interest Income:	2,639	2,250	2,250	4,900	2,500	11.11%
3703	Cable Land Use	103,114	90,000	90,000	110,000	110,000	
3705	Metra Parking Passes/Lease	10,193	10,000	10,000	7,000	10,000	
3706	Metra Station Lease	450	2,700	2,700	0	0	
3707	Community Days Fees	105,662	50,000	50,000	59,000	65,000	
3711	Rental-Whole Earth Organixs	12,485	16,000	16,000	12,700	13,000	
3900	Fixed Asset Sale	0	0	0	3,400	2,500	
3901	Sale of City Property	25,594	0	0	1,000	0	
3904	Miscellaneous Revenue	61,901	45,000	45,000	130,000	40,000	
3902	Reimbursables - Legal Services	0	0	0	0	75,000	

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
3980	Reimbursables - Building Division	0	0	0	0	25,000	
3981	Reimbursables - Planning Division	0	0	0	0	50,000	
3982	Reimbursables - Facility Maintenance	0	0	0	0	0	
3983	Reimbursables - PW Streets	0	0	0	0	0	
3984	Reimbursables - Engineering	0	0	0	9,000	125,000	
3985	Reimbursables - Insurance	5,408	0	0	125,000	0	
3905	NSF Check Fee	910	0	0	300	0	
3915	Workers Comp Reimbursement	121	0	0	10,000	10,000	
	SubTotal Miscellaneous Income:	325,837	213,700	213,700	467,400	525,500	145.91%
3973	IFA Ambulance Loan Proceeds	100,000	0	0	0	0	
3974	Capital Financing Loan Proceeds	232,735	232,734	232,734	0	0	
	SubTotal Other Financing Sources:	332,735	232,734	232,734	0	0	-100.00%
3925	Transfer from Sewer	217,500	528,000	528,000	528,000	600,000	
3950	Transfer from Water	1,957,500	2,110,000	2,110,000	2,110,000	2,500,000	
3952	Transfer from Library	0	0	0	0	60,000	
3951	Transfer from CDBG Program	0	0	0	0	0	
	SubTotal Transfers In:	2,175,000	2,638,000	2,638,000	2,638,000	3,160,000	19.79%
Total General Fund Revenue:		23,926,434	24,258,895	24,258,895	23,577,280	23,437,697	-3.39%

Office of Mayor Leon Rockingham, Jr.

The Office of Mayor Leon Rockingham, Jr. provides leadership and management of the City's departments to ensure exceptional, fiscally-responsible, municipal service. The Office creates and sustains an organizational culture that is consistent with the expectations and goals of the community and its leadership. The Mayor's Office insists upon professionalism, high-minded aspirations, fairness, creative thinking, collaboration, ethical decision-making and radical transparency. The office provides the tools and resources to ensure departments can work boldly every day toward regaining advantages that have been lost and realizing positive transformation for the community. Attracting the right talent, inspiring them to do great things and encouraging disciplined, systematic problem-solving are keystone behaviors that will accelerate North Chicago's growth.

Along with this, the Mayor's Office is responsible for the day-to-day operations and implementation of policy decisions. The Mayor represents the City at various functions and advocates for the City to state and federal elected representatives. The Mayor and his staff manage the City's social media, websites and public relations activities including, but not limited to: crafting of press releases, external community newsletters, conducting news conferences, planning various special events such as the Annual Tree Lighting Ceremony, Annual Public Safety Fair and Community Days. Furthermore, the Office handles special projects and assignments that do not fall within any other specific City department.

Headcount Summary

There are four employees in the Mayor's Office included in the staff count.

Department/Position/Title	Bargaining Unit /Statute	Staffing
Mayor Rockingham	Elected Official	1.0
Chief of Staff	CSO-Exempt	1.0
Community Info. Coordinator	CSO-Non Exempt	1.0
Senior Executive Secretary	CSO-Non Exempt	1.0
	Total Staff:	4.0

FY 17-18 Selected Accomplishments

1. Completely redesigned the City's website;
2. Eliminated derogatory, inaccurate information and photos from Google and other search engines;
3. Began working with the Complete Count Committee to ensure a "complete count" for the 2020 Census;
4. Continued recruitment and staffing to meet the City's strategic goals by identifying core competencies and needs in various areas;
5. Reviewed all solar opportunities;
6. Improved staffing, stability and morale in City Hall;
7. Monitored legislation and advocated for the City;
8. Designed blight-busting/neighborhood stabilization program that increased property values;
9. Initiated leadership/change management training for department heads;
10. Increased positive media coverage;
11. Crafted cost-recovery system for development reimbursables;
12. Improved citizen accessibility and transparency;
13. Reviewed every lease to ensure compliance and collection;
14. Streamlined agenda process, including the creation of the electronic agenda;
15. Expanded student worker program to include additional training and partner funding;
16. Crafted application process for citizen participation on municipal boards like the BFPC;
17. Led participation in the national Mayor's Day of Service;
18. Created various yearly municipal calendars;
19. Led and managed successful Community Days festival and decreased costs;
20. Continued improvements to audit and budget processes to move City towards GFOA best practices;
21. Redesigned departmental work processes to improve efficiencies;
22. Completed Opportunity Zone submission;
23. Continued media monitoring and clippings packet;
24. Continued relationship-building with various partners for shared services opportunities;
25. Began process for dispatch consolidation/outsourcing;
26. Managed electronic public relations outlets including Facebook, NorthChicago.org, 60064.org, NorthChicagoProgress.org and NorthChicagoWater.org;
27. Worked with counsel, insurance and other stakeholders to settle/close issues from prior years leading to a decrease in insurance premiums;
28. Directed the creation and implementation of paperless check stubs, 800# employment verification, and department head handbook.
29. Coordinated City support of various special events and initiatives;
30. Collaborated with YouthBuild Lake County and Employee Connections on the \$500,000 Workforce Innovation and Opportunity Act Youth Career Pathways grant;

31. Led and managed North Chicago Counts (NCC), a coalition for a drug free community (DFC) in partnership with NCPD, NCFD, D187, Lake County Health Department and Live4Lali; and
32. Assisted with DFC grant which will provide a 501(c) 3 up to \$625,000 to fund drug prevention and reduction programs in North Chicago.

Goals FY18-19

1. Establish a culture of excellence and continuous improvement in the City workforce;
2. Improve North Chicago’s image as an attractive place for employers;
3. Reduce overtime costs by leveraging technology, improving processes and building capacity;
4. Establish a transparent and documented capital improvement program;
5. Establish a transparent and documented vehicle and equipment replacement program;
6. Complete a water rate study and implement the recommendations;
7. Complete a payroll audit and implement the recommendations;
8. Rightsize city staffing;
9. Continue budget and audit process and documentation improvements;
10. Begin improvements and implement best practices to move toward CALEA Law Enforcement Accreditation;
11. Expand water service to new customers;
12. Improve property values; decrease blight – both structural and nonstructural;
13. Improve ease of doing business with City government;
14. Make North Chicago a safer place for residents, businesses and visitors;
15. Create and maintain internal communications vehicles;
16. Increase citizen and employee engagement; and
17. Implement abandoned vehicle program.

Financial Summary

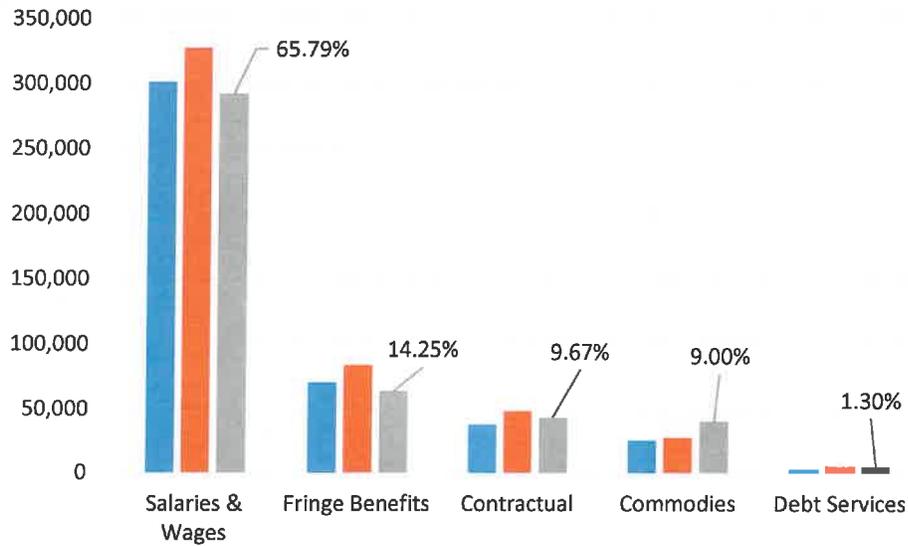
The Mayor’s Office operations are funded through the General Fund.

Revenues

The Mayor’s Student Youth Program, which employs student workers is funded by Lake County Workforce Development and various grants from local companies.

Expenditures

The Mayor’s Office receives \$444,618 for its FY18-19 budget. The graph below details percentage by categories.



Budget Reductions

Budget reductions throughout the City and in this office are driven by the need to appropriately fund the City's pension obligations. The FY18-19 recommended budget allocation of the Chief of Staff and Community Information Coordinator positions to the Water and Sewer Fund and the elimination of overtime for non-exempt employees. This would not have an impact on essential City services, but may reduce certain public relations activities including the creation and dissemination of various flyers, certain small events and support to other various departments on special projects.

General Corporate Fund - Mayor's Office (Fund 01.09)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Wages- Full Time	294,015	323,674	323,674	320,000	284,000	
4001	Wages - Part Time	6,679	0	0	5,000	2,500	
4007	Wages - Student Youth Program	0	0	0	0	6,000	
4002	Administrative Leave	0	0	0	0	0	
4009	Car Allowance	314	0	0	0	0	
4010	Overtime	720	4,000	4,000	1,650	0	
	SubTotal Salaries and Wages:	301,727	327,674	327,674	326,650	292,500	-10.73%
4020	IMRF Match	26,637	29,421	29,421	29,100	21,800	
4030	Employer's Health Insurance	19,498	26,801	26,801	20,500	18,700	
4035	Employer's Dental & Vision Insurance	1,440	1,000	1,000	1,100	1,160	
4070	Social Security Match	18,035	20,223	20,223	18,100	17,300	
4071	Medicare Match	4,217	4,730	4,730	4,600	4,100	
4072	Life Insurance Premiums	228	1,200	1,200	400	291	
	SubTotal Fringe Benefits:	70,055	83,375	83,375	73,800	63,351	-24.02%
4110	Maintenance - Vehicles	1,028	1,000	1,000	900	1,000	
4120	Maintenance - Equipment	0	0	0	0	0	
4180	Other Maintenance	0	0	0	0	0	
4230	Telephone	950	1,000	1,000	850	1,000	
4310	Travel and Training	20,633	20,000	20,000	18,000	20,000	
4320	Postage	0	500	500	0	0	
4340	Printing and Publishing	15	500	500	0	0	
4400	Other Professional Services	3,262	7,500	7,500	7,400	5,000	
4440	Dues and Memberships	10,183	12,500	12,500	21,000	11,000	
4740	Public Relations	1,494	5,000	5,000	100	5,000	
	SubTotal Contractual Services:	37,565	48,000	48,000	48,250	43,000	-10.42%
4650	Office Supplies	2,982	2,000	2,000	2,000	2,000	
4660	Fuel	1,313	2,000	2,000	2,300	1,500	
4710	Publications	1,149	1,600	1,600	300	1,500	
4850	Miscellaneous Expense	20,230	22,000	22,000	26,900	15,000	
4851	Student Youth Program Expense	0	0	0	0	20,000	
	SubTotal Commodities:	25,674	27,600	27,600	31,500	40,000	44.93%
4870	Principal and Interest	3,455	5,767	5,767	5,767	5,767	
	SubTotal Debt Service:	3,455	5,767	5,767	5,767	5,767	0.00%
Total Mayor's Office:		438,476	492,416	492,416	485,967	444,618	

General Corporate Fund - Mayor's Office (Fund 01.09)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	09	4110	Maintenance - Vehicle Hyundai G80	1,000	1,000
01	09	4230	Telephone Tablets and cell phones	1,000	1,000
01	09	4310	Travel & Training US Conference of Mayors, Illinois Municipal League, National League of Cities, Conference of Black Mayors, other conferences/meetings	20,000	20,000
01	09	4400	Other Professional Services Temporary help	5,000	5,000
01	09	4440	Dues & Memberships Lake County Partners U.S. Conference of Mayors Lake County Municipal League ICMA/ILCMA Metropolitan Mayors Caucus Lake County Transportation Alliance Black Chamber of Commerce Illinois Municipal League Navy League Coalition Latinos Unidos de Lake County Illinois Chamber of Commerce		11,000

City Clerk's Office

The general purpose and function of the North Chicago City Clerk's Office is to (i) attend meetings, (ii) seal and attest all contracts of the City as shall require this formality, (iii) keep all submitted records of the City that are provided, (iv) provide notary services, (v) record minutes of the City Council, (vi) respond to and track freedom of information requests, (vii) serve as the custodian of the City Seal, and (viii) prepare City Council agendas and packets for distribution at meetings.

Headcount Summary

City Clerk personnel currently consists of one (1) City Clerk and one (1) Deputy Clerk.

Department/Position/Title	Bargaining Unit /Statute	Staffing
City Clerk	Elected Official	1.0
Deputy City Clerk	CSO-Non Exempt	1.0
Total Staff:		2.0

Goals FY 18-19

1. Digitize majority of the records that are located in the Clerk's Office;
2. Organize records within the office;
3. Digitize for purposes of research for other departments;
4. Improve communication with all departments;
5. Scan all permanent records for easier access and store the original records in a fire-proof safe;
6. Document disposal in accordance with applicable policies and laws;
7. Purchase more file cabinets and storage for better organization of most current records.

Financial Summary

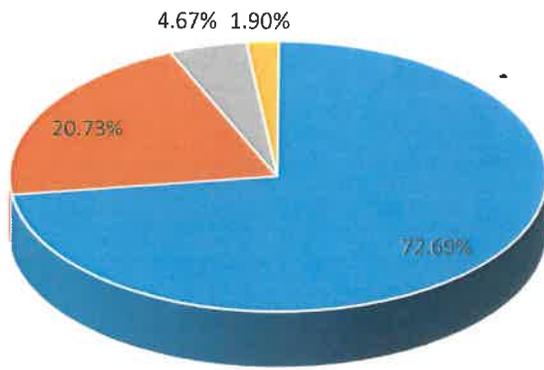
The Clerk's operations are funded through the General Fund. The following sections provide more details.

Revenues

The Clerk's Office does not collect or generate City revenues.

Expenditures

The Clerk's office expenditure budget is \$196,855. This is an increase from the previous year's budget by 0.43%.



■ Salary ■ Fringe Benefits ■ Contractual ■ Commodities

General Corporate Fund - Clerk's Office (Fund 01.10)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019 Approved	
		Actual				Approved	
4000	Full-Time Wages	129,388	142,179	142,179	142,000	143,100	
4001	Part-Time Wages	0	0	0	0	0	
4009	Car/Gas Allowance	113	0	0	125	0	
4010	Overtime	0	0	0	0	0	
	SubTotal Salaries and Wages:	129,501	142,179	142,179	142,125	143,100	0.65%
4020	IMRF Match	11,668	12,825	12,825	12,700	12,200	
4022	Sick Leave Sell Back	1,874	0	0	1,800	0	
4030	Employer's Health Insurance	13,555	9,402	9,402	12,300	16,100	
4035	Employer's Dental & Vision Insurance	1,303	1,400	1,400	1,100	1,300	
4070	Social Security Match	7,745	8,815	8,815	8,000	8,900	
4071	Medicare Match	1,811	2,062	2,062	1,850	2,100	
4072	Life Insurance Premiums	225	225	225	205	205	
	SubTotal Fringe Benefits:	38,181	34,729	34,729	37,955	40,805	17.50%
4110	Maintenance - Vehicles	0	0	0	0	0	
4120	Maintenance - Equipment	850	1,000	1,000	900	1,000	
4230	Telephone	0	0	0	0	0	
4310	Travel and Training	1,214	3,000	3,000	1,000	1,500	
4320	Postage	94	0	0	0	0	
4340	Printing and Publishing	7,948	3,000	3,000	4,200	4,500	
4400	Other Professional Services	0	2,000	2,000	0	1,000	
4440	Dues and Memberships	1,182	1,200	1,200	1,400	1,200	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	11,288	10,200	10,200	7,500	9,200	-9.80%
4650	Office Supplies	3,003	2,000	2,000	1,000	2,000	
4660	Fuel	1,045	1,400	1,400	1,300	1,000	
4710	Publications	0	1,000	1,000	500	0	
4850	Miscellaneous Expense	558	1,500	1,500	250	750	
	SubTotal Commodities:	4,606	5,900	5,900	3,050	3,750	-36.44%
4930	Vehicles	0	0	0	0	0	
4940	Equipment	0	3,000	3,000	0	0	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	0	3,000	3,000	0	0	-100.00%
Total Clerk's Office:		183,576	196,008	196,008	190,630	196,855	0.43%

General Corporate Fund - Clerk's Office (Fund 01.10)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	10	4120	Maintenance-Equipment Contingency for equipment repair	1,000	1,000
01	10	4310	Travel & Training Illinois Municipal League Training Software Training	1,000 500	1,500
01	10	4340	Printing & Publishing Municode Codification and Supplements	4,500	4,500
01	10	4650	Office Supplies General Supplies	2,000	2,000
01	10	4850	Miscellaneous Expense Contingency	750	750

Legislative

The Legislative budget accounts for the expenditures of the elected City Council.

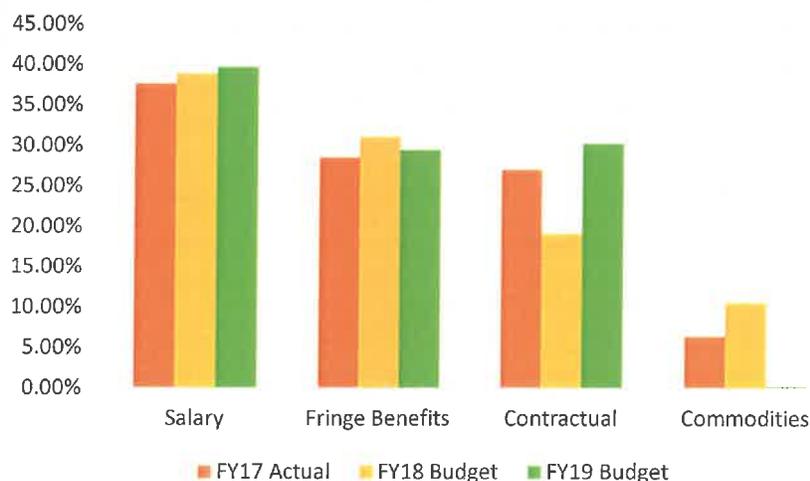
City Council consists of seven members elected on a ward basis who serve staggered four-year terms. The Council is the legislative branch of the City's government and performs such duties and has such powers as authorized by state law and local ordinances. Legislative responsibilities include setting policy for the municipality by enacting various ordinances, resolutions, and regulations, including the policy guidelines for the administrative and fiscal operations of the City. Council members are responsible for and responsive to the citizens who elected them.

Financial Summary

Legislative operations are funded through the General Fund. The following section provides more detail on expenses. The FY19 Budget created accounts by ward and created a separate department for the City's Boards and Commissions. One line item for each ward will account for expenses previously under two separate line item accounts. Each ward will now have its own line to report those expenses. Creating individual ward accounts will create more transparency.

Budget

The Legislative members have \$193,390 for the FY18-19 budget.



General Corporate Fund - Legislative (Fund 01.11)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4001	Part-Time Wages	68,108	77,000	77,000	91,000	77,000	
	SubTotal Salaries and Wages:	68,108	77,000	77,000	91,000	77,000	0.00%
4020	IMRF Match	2,129	2,977	2,977	3,600	2,100	
4030	Employer's Health Insurance	41,315	49,907	49,907	38,000	45,500	
4035	Employer's Dental & Vision Insurance	3,056	2,000	2,000	2,400	3,075	
4070	Social Security Match	3,639	4,774	4,774	5,000	4,700	
4071	Medicare Match	852	1,117	1,117	1,200	1,100	
4072	Life Insurance Premiums	638	800	800	515	725	
	SubTotal Fringe Benefits:	51,629	61,575	61,575	50,715	57,200	-7.11%
4310	Travel and Training	37,482	22,000	22,000	39,600	0	
4312	Alderman Expenses - 1st Ward	0	0	0	0	5,700	
4313	Alderman Expenses - 2nd Ward	0	0	0	0	5,700	
4314	Alderman Expenses - 3rd Ward	0	0	0	0	5,700	
4315	Alderman Expenses - 4th Ward	0	0	0	0	5,700	
4316	Alderman Expenses - 5th Ward	0	0	0	0	5,700	
4317	Alderman Expenses - 6th Ward	0	0	0	0	5,700	
4318	Alderman Expenses - 7th Ward	0	0	0	0	5,700	
4320	Postage	0	1,000	1,000	100	0	
4340	Printing and Publishing	578	500	500	1,500	600	
4400	Other Professional Services	5,159	10,000	10,000	10,000	12,690	
4440	Dues and Memberships	5,754	4,350	4,350	4,500	5,500	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	48,973	37,850	37,850	55,700	58,690	55.06%
4650	Office Supplies	1,855	2,500	2,500	250	500	
4660	Gasoline and Oil	0	1,000	1,000	0	0	
4710	Publications	0	0	0	0	0	
4850	Miscellaneous Expense	9,828	17,500	17,500	12,400	0	
	SubTotal Commodities:	11,683	21,000	21,000	12,650	500	-97.62%
Total Legislative:		180,393	197,425	197,425	210,065	193,390	-2.04%

Boards and Commissions

The FY19 Budget created a separate department to account for monies expended by the Boards (Fire and Police Commissioners and Planning and Zoning Board). Previously they were accounted for under the Legislative Department. This change will facilitate our goal for transparency improvements.

Board of Fire and Police Commissioners

The Board of Fire and Police Commissioners (BFPC) is created by state law. It consists of three members appointed by the Mayor, with the consent of City Council. The term of each member shall be for three years and shall be staggered so that only one term shall expire in any one year. The Commissioners meet as needed, typically 10 times per year. The Commissioners have the authority to hire, fire, and discipline police officers and firefighters. To be considered for appointment to the BFPC, the applicant must be a citizen of the United States, be a resident of the City of North Chicago, pass a criminal background check, and be at least 18 years of age.

Planning and Zoning Commission

The Planning and Zoning Commission (PZC) consists of seven (7) members appointed by the Mayor and confirmed by City Council. The members serve alternating terms; four members serve three years and three members serve two years. The chairperson holds office for a period of two years as which time the Mayor, subject to the majority consent of City Council, may either reappoint the chairperson or designate another member as chairperson. The ZBA has the responsibility for hearing and deciding upon applications for variations to the regulations of the City's Zoning Ordinance. All meetings of the PZC are held at such times as determined by the Board.

Financial Summary

Legislative operations are funded through the General Fund. The following section provides more detail on expenses. Summary table is noted below.

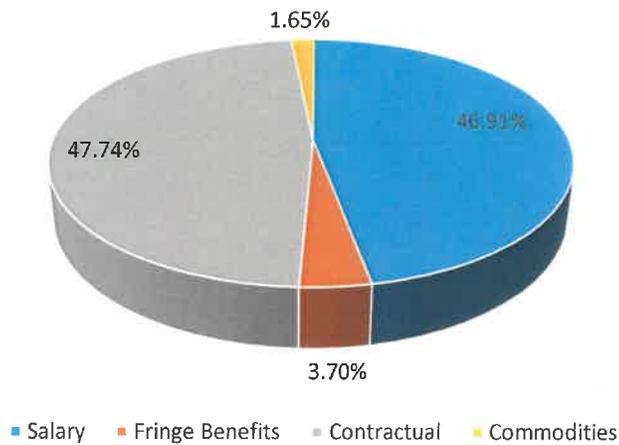
Approved		
Salary	14,250	46.91%
Fringe Benefits	1,125	3.70%
Contractual	14,500	47.74%
Commodities	500	1.65%
Total	30,375	

Revenues

The Department does not collect or generate City revenues.

Expenditures

Contractual Services total \$14,500 and commodities are in the amount of \$500. Total budget approved is \$30,375.



General Corporate Fund - Boards & Commissions (Fund 01.20)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4001	Part-Time Wages	0	0	0	14,250	14,250	
	SubTotal Salaries and Wages:	0	0	0	14,250	14,250	100.00%
4020	IMRF Match				0	0	
4030	Employer's Health Insurance	0	0	0	0	0	
4035	Employer's Dental & Vision Insurance	0	0	0	0	0	
4070	Social Security Match	0	0	0	900	900	
4071	Medicare Match	0	0	0	225	225	
4072	Life Insurance Premiums	0	0	0	0	0	
	SubTotal Fringe Benefits:	0	0	0	1,125	1,125	100.00%
4310	Travel and Training	0	0	0	0	0	
4320	Postage	0	0	0	0	0	
4340	Printing and Publishing	0	0	0	0	0	
4400	Professional Services	0	0	0	16,600	4,000	
4440	Dues and Memberships	0	0	0	0	500	
4500	Legal Services	0	0	0	26,000	10,000	
4530	Boards and Commissions	7,182	15,000	15,000	60,000	0	
	SubTotal Contractual Services:	7,182	15,000	15,000	102,600	14,500	-3.33%
4650	Office Supplies	0	0	0	0	0	
4710	Publications	0	0	0	0	0	
4850	Miscellaneous Expense	0	0	0	900	500	
	SubTotal Commodities:	0	0	0	900	500	100.00%
Total Legislative:		7,182	15,000	15,000	118,875	30,375	102.50%

Administrative Services

In addition to departmental budgets, the General Fund pays for two sets of City-wide expenses. These are generally termed “Administrative Services” and “Non-Operating Expenses.” These items are described below in more detail.

Administrative Services is a centralized funding source for City-wide functions. Examples include workers’ compensation insurance, liability insurance, legal services, utilities, and phone service. Administrative Services costs are attributable to the City as a whole and are not allocated to specific departments.

Non-Operating Expenses reflect transactions unrelated to the delivery of City services. Examples include mandatory employer transfers of property tax receipts to the City’s Firefighters’ and Police Pension Funds, contractual payments under certain City economic incentive agreements, and non-operational debt services.

Headcount Summary

There is no headcount associated with Administrative Services or Non-Operating Expenses.

Financial Summary

Administrative Services and Non-Operating Expenses are funded through the General Fund. The following sections provide more detail. FY19 Budget for Administrative Services Department was reviewed and several expense line items were moved to other departments in order to account for only unrelated delivery of City services. The department has increased its expense percentage which is directly related to the following: increase to police and fire pensions in the amount of \$150,000 per pension, established a reserve for insurance to be transferred annually based on average claims paid, and a reserve for the City’s Voluntary Separation Plan.

Revenues

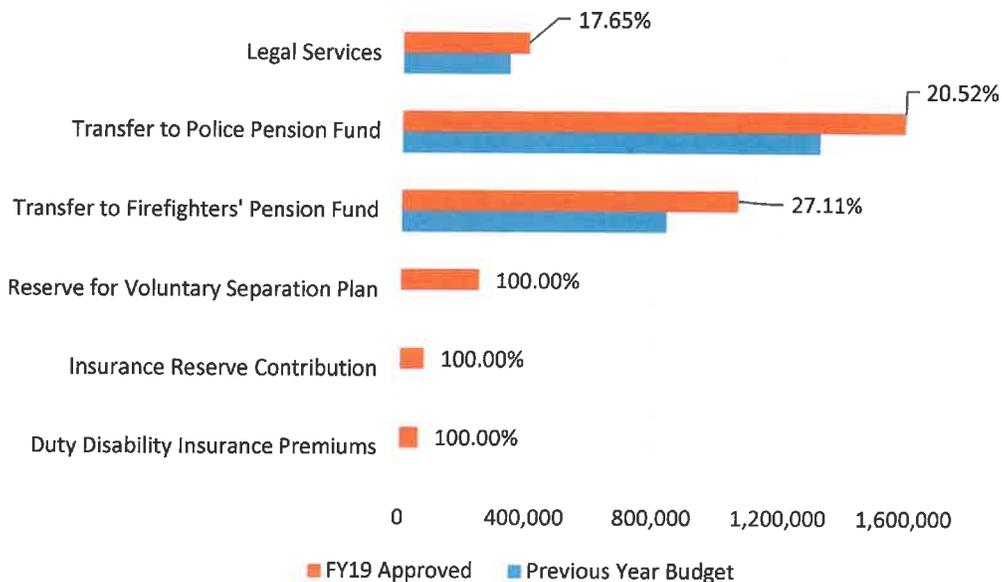
The department does not collect or generate City revenues but it does oversee insurance reimbursements.

Expenditures

Administrative Services is requesting \$6,241,452 for its FY18-19 budget. This is a \$559,902 increase over the prior year's budget equivalent to 9.85%. The City has also increased its funding for liability insurance/claims based on insurance estimates. Other expenses include sales tax reimbursements to Abbott/AbbVie and the Village of Lake Bluff, as well as ongoing reimbursement payments to the Illinois Department of Revenue.

The eliminations or reductions of certain line expenses include auditing services, employment testing services and engineering services, electric utilities as well as maintenance of computer/printing equipment. These expenditures are all accounted for in the relevant department providing those services.

The graph below details the highest increases for reasons as stated previously. The percentage increase over last fiscal year budget is also noted in the graph.



General Corporate Fund - Administrative Services (Fund 01.13)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4050	Unemployment Insurance	4,137	25,000	25,000	8,000	10,000	
4200	Workers Comp Insurance Premiums	0	60,000	60,000	0	60,000	
4201	Workers Comp Claims & Reimbursement	555,565	200,000	200,000	630,000	200,000	
4460	Transfer to Firefighters' Pension Fund	780,535	836,320	836,320	841,500	1,063,026	
4465	Transfer to Police Pension Fund	1,245,337	1,321,530	1,321,530	1,329,800	1,592,738	
	SubTotal Fringe Benefits:	2,585,574	2,442,850	2,442,850	2,809,300	2,925,764	19.77%
4120	Maintenance - Equipment	81,125	60,000	60,000	70,000	0	
4210	Liability Insurance	554,011	644,500	644,500	700,000	650,000	
4211	Liability Claims	349,291	200,000	200,000	9,700	200,000	
4212	Duty Disability Insurance Premiums	0	0	0	0	61,200	
4213	Telephone	289,340	200,000	200,000	256,000	260,000	
4260	Utilities	228,319	200,000	200,000	4,000	10,000	
4310	Travel and Training	488	0	0	0	0	
4320	Postage	16,608	12,000	12,000	15,000	20,000	
4340	Printing and Publishing	9,113	13,000	13,000	6,800	10,000	
4350	Auditing	93,078	68,000	68,000	117,900	0	
4355	Payroll Services	36,447	30,000	30,000	39,000	0	
4360	Engineering Services	1,012	50,000	50,000	5,000	0	
4370	Legal Retainer	24,000	26,000	26,000	24,000	26,000	
4380	Employment Medical Testing	28,262	30,000	30,000	8,000	0	
4400	Other Professional Services	18,531	24,000	24,000	9,600	24,000	
4440	Dues & Memberships	0	0	0	288	288	
4410	RedFlex Traffic System Fees	125,104	160,000	160,000	159,000	150,000	
4500	Legal Services	468,724	340,000	340,000	536,500	400,000	
4740	Public Relations	30,857	20,000	20,000	33,000	20,000	
4745	Community Days	117,168	100,000	100,000	54,500	70,000	
4800	Reimbursement	30,000	30,000	30,000	30,000	30,000	
4898	Reserve for Voluntary Separation Plan	0	0	0	0	250,000	
4899	Insurance Reserve Contribution	0	0	0	0	78,000	
	SubTotal Contractual Services:	2,501,478	2,207,500	2,207,500	2,078,288	2,259,488	2.36%
4650	Office Supplies	122	0	0	0	0	
4850	Miscellaneous Expense	16,055	10,000	10,000	6,000	10,000	
	SubTotal Commodities:	16,177	10,000	10,000	6,000	10,000	0.00%
4910	Building Improvements	0	0	0	0	0	
4930	Vehicles	0	0	0	0	0	
4940	Equipment	500	0	0	0	0	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	500	0	0	0	0	0.00%

General Corporate Fund - Administrative Services (Fund 01.13)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	0	0	0	0	0.00%
4753	IL Department of Revenue	211,200	211,200	211,200	211,200	211,200	
	SubTotal Other Financing Sources:	211,200	211,200	211,200	211,200	211,200	0.00%
4443	Economic Incentive - Abbvie	430,334	600,000	600,000	725,000	620,000	
4444	Economic Incentive - Abbott	337,902	200,000	200,000	150,000	200,000	
4445	Lake Bluff Sales Tax Sharing	16,237	10,000	10,000	10,000	15,000	
	SubTotal Other Charges:	784,473	810,000	810,000	885,000	835,000	3.09%
Total Administrative Services:		6,099,402	5,681,550	5,681,550	5,989,788	6,241,452	9.85%

General Corporate Fund - Administrative Services (Fund 01.13)

Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	13	4460	Transfer to Firefighter's Pension Fund		1,063,026
			Firefighters' Pension Fund	913,026	
			<i>Offset by RE Taxes received</i>		
			Additional Contribution	150,000	
01	13	4460	Transfer to Police Pension Fund		1,592,738
			Police Pension Fund	1,442,738	
			<i>Offset by RE Taxes received</i>		
			Additional Contribution	150,000	
01	13	4120	Maintenance of Equipment		0
			<i>Moved to IT Department</i>		
01	13	4212	Duty Disability Insurance Premiums		61,200
			Tracking of City Medical Premiums	61,200	
01	13	4260	Utilities		10,000
			Storage Building	1,000	
			Metra Station	6,500	
			Other Properties	2,500	
			<i>Reduction attributed to moving street lighting to MFT Fund</i>		
01	13	4350	Auditing		0
			<i>Moved to Comptroller Office</i>		
01	13	4355	Payroll Services		0
			<i>Moved to Comptroller Office</i>		
1	13	4380	Employment Medical Testing		0
			<i>Moved to Human Resources</i>		

Treasurer's Office

The Treasurer is an elected official whose primary duties are described for him by statute or by provisions of the municipal code. They are as follows:

- Receive monies on behalf of the City
- Pay out monies due from the City only on vouchers or orders properly signed by the Comptroller and Mayor
- Deposit of all funds in such depositories as may be selected from to time as is provided by law
- Provide reports to the City Council monthly showing the state of finances of the City

Headcount Summary

Department/Position/Title	Bargaining Unit /Statute	Staffing
Treasurer	Elected	1.0
	Total:	1.0

Financial Summary

The Treasurer's Office has a stable budget.

Revenues

This department does not generate revenues.

Expenditures

The department has been approved \$40,219 for its FY18-19 budget. This is a 4.34% decrease over the prior year's budget. The largest savings is accounted for in the commodities section, which includes office supplies, fuel and miscellaneous expense.

General Corporate Fund - Treasurer (Fund 01.21)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year		Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	0	0	0	0	0	
4001	Part-Time Wages	15,000	23,000	23,000	21,000	23,000	
4002	Administrative Leave	0	0	0	0	0	
4009	Car Allowance	94	0	0	0	0	
4010	Overtime	0	0	0	0	0	
4017	Comp Time Used	0	0	0	0	0	
	SubTotal Salaries and Wages:	15,094	23,000	23,000	21,000	23,000	0.00%
4020	IMRF Match	1,331	2,075	2,075	1,900	1,975	
4030	Employer's Health Insurance	0	0	0	0	0	
4035	Employer's Dental & Vision Insurance	853	900	900	850	475	
4070	Social Security Match	936	1,426	1,426	1,300	1,425	
4071	Medicare Match	219	334	334	300	334	
4072	Life Insurance Premiums	104	110	110	100	110	
	SubTotal Fringe Benefits:	3,443	4,845	4,845	4,450	4,319	-10.86%
4310	Travel and Training	2,709	6,200	6,200	5,100	6,000	
4320	Postage	2,837	0	0	0	100	
4340	Printing and Publishing	0	2,000	2,000	1,900	2,000	
4440	Dues and Memberships	482	1,500	1,500	400	1,500	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	6,028	9,700	9,700	7,400	9,600	-1.03%
4650	Office Supplies	78	1,500	1,500	300	800	
4660	Gasoline and Oil	478	1,500	1,500	900	1,500	
4850	Miscellaneous Expense	500	1,500	1,500	100	1,000	
	SubTotal Commodities:	1,056	4,500	4,500	1,300	3,300	-26.67%
Total Treasurer:		25,621	42,045	42,045	34,150	40,219	-4.34%

100%

General Corporate Fund - Treasurer (Fund 01.21)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	21	4310	Travel & Training Professional training required for position	6,000	6,000
01	21	4340	Printing & Publishing Waukegan News-Sun-publish Annual Treasurer's Report	2,000	2,000
01	21	4440	Dues & Memberships Professional organization memberships	1,500	1,500
01	21	4650	Office Supplies Contingency	800	800
01	21	4660	Fuel Contingency	1,500	1,500
01	21	4850	Miscellaneous Public Official Bond	1,000	1,000

Department of Economic and Community Development

The Department of Economic and Community Development (ECD) is responsible for working with retail, industrial, office and residential companies on the construction and expansion of new facilities within the community. This is handled through marketing programs, networking operations with collaborative agencies, and face-to-face meetings with developers, and prospective and existing corporate residents. The City of North Chicago offers a full array of development assistance and incentive programs, including Tax Increment Financing, Sales Tax Sharing, Enterprise Zone Designations, and other initiatives.

ECD activities include the implementation of the City's Comprehensive Plan, administration of the North Chicago Zoning Ordinance and Development Standards regulations, conducting land use and transportation studies as needed, and application and administration of Federal and State grant programs, including Community Development Block Grant (CDBG) funds.

ECD also includes activities associated with review of plans and specifications for new construction or remodeling of existing structures; issuance of building permits, including plumbing, electrical, HVAC, and structural components; registration of rental properties and inspection of residential dwelling units as required by City ordinances; registration and inspection of vacant structures; and administration of property maintenance code regulations throughout the community.

Finally, ECD activities include facility management, maintenance and minor repairs for all City-owned buildings, as well as contract monitoring for the cleaning of City Hall and the North Chicago Train Station building.

The FY19 Budget for Economic Development Department has created three distinct divisions to better control expenses to each of the divisions and more transparency. They are: Building Division, Facilities Management Division and Planning Division. The budget now is separated out with expenses accounted for appropriately.

Headcount Summary

Department/Position/Title	Bargaining Unit /Statute	Staffing
Director, ECD	CSO-Exempt	1.0
Senior Planner	CSO-Exempt	1.0
Building Code Enforcer	SEIU-NonExempt	2.0
Facilities Manager	CSO-NonExempt	1.0
Administrative Assistant	CSO-NonExempt	1.0
Permit Coordinator	CSO-NonExempt	1.0
Data Clerk II	CSO-NonExempt	1.0
		8.0

Divisions and Services

Building

The purpose and function of the Building Division is to ensure public safety along with health and welfare, during building construction and renovation, to secure the safety of life and property from hazards incidental to the design, erection, repair and occupancy of buildings through proper inspection practices; and to preserve the appearance and property value of existing housing through efficient code enforcement.

The primary responsibilities of the Building Division are to (i) adopt, administer and enforce the City’s building codes and local ordinances; (ii) review building plans, issue permits and perform inspections to ensure that construction conforms to applicable codes; (iii) notify owners of properties that do not meet City code and ensure that corrections are made; (iv) investigate complaints related to building codes, zoning and local ordinances; (v) register contractors to perform work in North Chicago; (vi) administer the Registration of Rental Housing; (vii) administer the Registration of Vacant Properties and Lots. "Notice of Violation" letters are issued when citizens and others fail to comply with the City’s ordinances. Non-traffic citations are issued if no cooperation is received following the "Notice of Violation", Building Division personnel, represent the City in court on these matters.

Facility Management

This division is primarily responsible for the maintenance and minor repair of all City-owned buildings, overseeing contractors in their work on the facilities. This division recommends needed upgrades and/or updates of City-owned properties and follow City practices for bidding and awarding of contracts for said services.

Planning & Economic Development

The Planning Division helps to guide development in the City by ensuring that zoning, subdivision and annexation applications are consistent with the City's set policies.

Planning responsibilities include (i) administration and review of zoning, subdivision and annexation proposals for consistency with the City of North Chicago's land use plan; (ii) enforcement of and response to questions about the City's Zoning Ordinance and other applicable ordinances; (iii) provide support to the City Council, Planning and Zoning Commission; (iv) facilitate redevelopment projects.

The Economic Development division leads the City's business development activities and serves the community by attracting new businesses to North Chicago and works to retain existing businesses by offering planning tools to help businesses in North Chicago thrive.

Economic Development responsibilities include (i) attracting new businesses to North Chicago; (ii) assisting businesses in the redevelopment of the downtown area through tax increment financing and other planning tools; (iii) maintaining a database of available properties; (iv) providing a forum for discussion for local business leaders and property owners; (v) identifying areas for public improvement that enhance and complement private developments; and (vi) working with developers and business owners on economic incentive packages where needed throughout the City.

Pending, active and recently completed developments include:

- Sheridan Crossing, a 30 acre retail/entertainment district at the intersection of Sheridan Road and MLK Jr. Drive (across from Naval Station Great Lakes).
- Future home of National Museum of American Sailor
- Rosalind Franklin University Innovation and Research Park
- Brookstone & Regency at Coles Park
- BP renovations
- Family Dollar
- Lake County Residential Development Corporation
- Habitat for Humanity Home building
- Little Minds Learning Center
- Redevelopment SW of Buckley & Skokie Highway

Accomplishments FY2018-2019

1. A major accomplishment is the blight busting/neighborhood stabilization program that increased EAV.
2. Provided assistance to dozens of existing and prospective businesses and institutions in site and facility location initiatives throughout the City with increased focus on Skokie Hwy, Green Bay Road, King Drive, and Sheridan Corridors.
3. Identified, contacted, and actively marketed to targeted businesses (e.g. Hospitality, Entertainment, & Craft Brewing/Distilling Entities) based upon the development vision and desires for key activity areas of the City.
4. Maintained conformance with ILEPA and USEPA requirements related to long-term environmental monitoring of remediation.
5. Managed and facilitated required improvements and repairs for the City owned Grant Place Retail Center.
6. Refined operations processing, documentation, and reporting systems to improve response times to constituent needs, inquiries and complaints.
7. Successfully Negotiated Tax Abatement Agreement for the Sheridan Crossing Development.
8. Researched, drafted, presented, and approved amendments to several Municipal Ordinances, i.e. Zoning, Landlord Registration, Subdivision, etc.

Goals FY18-19

1. Continued focus on neighborhood stabilization and increased EAV.
2. Sale of a fully leased Grant Place Center.
3. Increase levels of private sector investment in North Chicago through the construction of new residential, commercial, office, medical, manufacturing, industrial and research facilities.
4. Improve transportation accessibility throughout the community, including roadway improvements, traffic signal modernization, railway improvements, directional and wayfinding signage, bikeway and pedestrian walkway improvements.
5. Enhance enforcement of Landlord Registration Program and Inspection of Rental Properties, and elimination of blight attributable to fly dumping, illegal parking, operable vehicles, vacant buildings and vacant lots.
6. Improve Departmental operations through the filling of key vacant staff positions, continued implementation of staff development and training programs, research of best practices, and streamlining of regulatory programs.
7. Implementation and expansion of programs focused on enhancing work skills of area residents and assuring involvement of local contractors in future development opportunities.

Financial Summary

The Building and Planning Division will continue to monitor the implemented cost recovery program which will offset the professional services expense as they relate to projects in the City. It is estimated that a large portion will be reimbursed by the projects.

Revenues

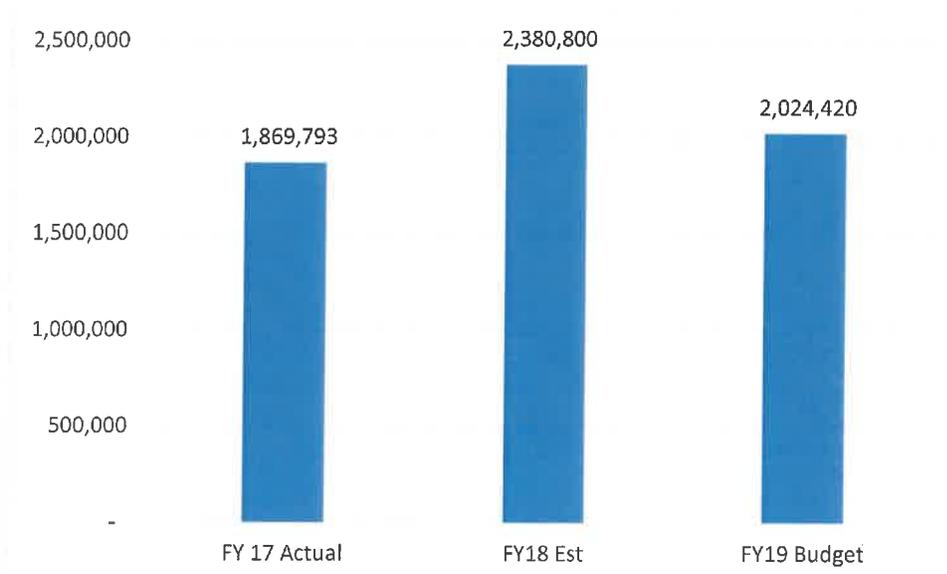
Revenue sources for this department include building permits, landlord licenses, vacant property registrations and occupancy permits. Revenue estimates for FY2019 are \$437,000.

Expenditures

The Economic and Community Development Department is receiving \$2,024,420 for its FY19 budget.

The Facilities Management division of the department's significant expense include replacement of the HVAC system in the West Wing of City Hall and a renovation of the Comptroller Department. The Planning division is anticipating reimbursement of \$75,000 of plan review expenses.

The graph details historical expenses in Economic Development.



General Corporate Fund - ECD - Building Division (Fund 01.12)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	470,554	648,367	648,367	569,000	292,100	
4001	Part-Time Wages	0	0	0	0	0	
4002	Administrative Leave	0	0	0	0	0	
4005	Straight Overtime	1,091	1,500	1,500	1,300	1,300	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	10,093	10,000	10,000	23,000	10,000	
4017	Comp Time Used	7,954	0	0	4,200	0	
	SubTotal Salaries and Wages:	489,692	659,867	659,867	597,500	303,400	-54.02%
4020	IMRF Match	42,152	59,385	59,385	53,100	25,000	
4030	Employer's Health Insurance	51,816	119,469	119,469	67,000	56,700	
4035	Employer's Dental & Vision Insurance	5,959	6,000	6,000	5,800	4,100	
4070	Social Security Match	29,167	40,819	40,819	35,000	18,100	
4071	Medicare Match	6,821	9,546	9,546	7,800	4,200	
4072	Life Insurance Premiums	1,251	2,000	2,000	900	460	
	SubTotal Fringe Benefits:	137,166	237,219	237,219	169,600	108,560	-54.24%
4120	Maintenance - Building	113,490	75,000	75,000	97,000	0	
4230	Telephone	4,337	4,300	4,300	3,700	4,300	
4310	Travel and Training	4,499	5,000	5,000	5,000	3,000	
4320	Postage	722	500	500	800	1,000	
4340	Printing and Publishing	12,995	4,500	4,500	7,000	6,000	
4399	Reimbursable Bldg Division	0	0	0	39,700	50,000	
4360	Engineering Services	0	0	0	0	75,000	
4400	Other Professional Services	815,522	350,000	350,000	760,000	350,000	
4440	Dues and Memberships	2,200	3,000	3,000	7,500	3,000	
4540	Demolition	24,205	40,000	40,000	40,000	50,000	
4541	FastTrack Demolition	14,520	0	0	425,000	35,000	
4570	Pest Control	35,943	50,000	50,000	36,000	0	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	1,028,433	532,300	532,300	1,421,700	577,300	8.45%
4650	Office Supplies	8,887	10,000	10,000	4,000	6,000	
4660	Gasoline and Oil	1,642	3,500	3,500	6,000	2,000	
4670	Maintenance Supplies	51	0	0	0	500	
4680	Operating Supplies	1,247	2,000	2,000	500	1,000	
4690	Uniforms	298	500	500	300	500	
4710	Publications	312	500	500	200	1,000	
4850	Miscellaneous Expense	0	0	0	0	0	
	SubTotal Commodities:	12,436	16,500	16,500	11,000	11,000	-33.33%

General Corporate Fund - ECD - Building Division (Fund 01.12)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4910	Building Improvements	174,566	250,000	250,000	106,000	0	
4930	Vehicles	0	0	0	0	0	
4940	Equipment	27,500	0	0	0	0	
	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	202,066	250,000	250,000	106,000	0	-100.00%
	Transfer to Water (Fast Track Demo)	0	75,000	75,000	75,000	75,000	
	SubTotal Transfers:	0	75,000	75,000	75,000	75,000	0.00%
Total Economic Development:		1,869,793	1,770,886	1,770,886	2,380,800	1,075,260	-39.28%

General Corporate Fund - Building Division
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	12	4310	Travel & Training		3,000
			ICC Building Code Training	3,000	
01	12	4340	Printing & Publishing		6,000
			Business Cards, Forms (Insepction, Lε	4,800	
			Landlord Packets	1,200	
01	12	4400	Other Professional Services		350,000
			Elevator Inspections	10,000	
			Inspections & Plan Reviews	150,000	
			Cleaning, Cintas, Fire Ext.,	125,000	
			Code enforcement	65,000	
01	12	4440	Dues and Memberships		3,000
			BOCA	3,000	
01	12	4540	Demolition		50,000
			Demolition of dangerous structures, board-up services	50,000	
01	12	4541	Fasttrack Demolition		35,000
			Demolish (2) properties with CDBG monies		

General Corporate Fund - ECD - Facilities Mgmt Division (Fund 01.37)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	Percentage Change	
		2017	Budget	Revised Budget	YTD Projected		2019
		Actual			Approved		
4000	Full-Time Wages	0	0	0	0	95,000	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	0	0	0	0	0	
4017	Comp Time Used	0	0	0	0	0	
	SubTotal Salaries and Wages:	0	0	0	0	95,000	100.00%
4020	IMRF Match	0	0	0	0	8,100	
4030	Employer's Health Insurance	0	0	0	0	12,800	
4035	Employer's Dental & Vision Insurance	0	0	0	0	800	
4070	Social Security Match	0	0	0	0	5,900	
4071	Medicare Match	0	0	0	0	1,400	
4072	Life Insurance Premiums	0	0	0	0	230	
	SubTotal Fringe Benefits:	0	0	0	0	29,230	100.00%
4100	Maintenance - Building	0	0	0	0	125,000	
4110	Maintenance - Vehicles	0	0	0	0	5,000	
4120	Maintenance - Equipment	0	0	0	0	12,000	
4230	Telephone	0	0	0	0	0	
4310	Travel and Training	0	0	0	0	500	
4320	Postage	0	0	0	0	250	
4340	Printing and Publishing	0	0	0	0	250	
4342	Engineering	0	0	0	0	2,000	
4343	Janitorial Services	0	0	0	0	3,000	
4400	Other Professional Services	0	0	0	0	2,000	
4440	Dues and Memberships	0	0	0	0	750	
4570	Pest Control	0	0	0	0	1,200	
	SubTotal Contractual Services:	0	0	0	0	151,950	100.00%
4650	Office Supplies	0	0	0	0	300	
4660	Gasoline and Oil	0	0	0	0	500	
4710	Publications	0	0	0	0	200	
4850	Miscellaneous Expense	0	0	0	0	250	
	SubTotal Commodities:	0	0	0	0	1,250	100.00%
4852	Contingency	0	0	0	0	25,000	
	SubTotal Other:	0	0	0	0	25,000	100.00%

General Corporate Fund - ECD - Facilities Mgmt Division (Fund 01.37)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4910	Building Improvements	0	0	0	0	0	
	Interrogation Room Reno					0	
	Comptroller Office Reno					10,000	
	HVAC West Wing					175,000	
4930	Vehicles	0	0	0	0	0	
4940	Equipment	0	0	0	0	0	
	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	0	0	0	0	185,000	100.00%
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	0	0	0	0	0.00%
Total Facility Management:		0	0	0	0	487,430	100.00%

General Corporate Fund - ECD - Planning Division (Fund 01.39)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	0	0	0	0	197,300	
4001	Part-Time Wages	0	0	0	0	0	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	0	0	0	0	0	
	SubTotal Salaries and Wages:	0	0	0	0	197,300	100.00%
4020	IMRF Match	0	0	0	0	17,900	
4030	Employer's Health Insurance	0	0	0	0	28,100	
4035	Employer's Dental & Vision Insurance	0	0	0	0	2,100	
4070	Social Security Match	0	0	0	0	12,200	
4071	Medicare Match	0	0	0	0	3,900	
4072	Life Insurance Premiums	0	0	0	0	230	
	SubTotal Fringe Benefits:	0	0	0	0	64,430	100.00%
4230	Telephone	0	0	0	0	1,200	
4310	Travel and Training	0	0	0	0	3,000	
4320	Postage	0	0	0	0	500	
4340	Printing and Publishing	0	0	0	0	0	
4360	Engineering	0	0	0	0	100,000	
4398	Reimbursable Planning Expenses	0	0	0	0	75,000	
4400	Other Professional Services	0	0	0	0	15,000	
4440	Dues and Memberships	0	0	0	0	2,000	
	SubTotal Contractual Services:	0	0	0	0	196,700	100.00%
4650	Office Supplies	0	0	0	0	600	
4660	Gasoline and Oil	0	0	0	0	1,200	
4710	Publications	0	0	0	0	1,000	
4850	Miscellaneous Expense	0	0	0	0	500	
	SubTotal Commodities:	0	0	0	0	3,300	100.00%
	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	0	0	0	0	0	0.00%
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	0	0	0	0	0.00%
Total Planning Division:		0	0	0	0	461,730	100.00%

Comptroller's Office

The Comptroller's Office provides financial accounting and reporting for all revenues and expenditures. Comptroller functions include: payroll, accounts payable, accounts receivable, utility billing, budget preparation, internal control, audit, financial reporting, adjudication court administration, bond disclosure, grant administration, fixed asset accounting, and debt management.

Headcount Summary

Department/ Position/Title	Bargaining Unit /Statute	Staffing
Director, Comptroller	CSO-Exempt	0.0
Accounting Manager	CSO-Exempt	1.0
AP Coordinator	CSO-NonExempt	1.0
Accountant	CSO-NonExempt	1.0
Payroll Coordinator	CSO-NonExempt	1.0
Utility Billing Coordinator	SEIU	1.0
Collector	SEIU	1.0
	Total	6.0

Divisions and Services

Accounting

The Comptroller's Office manages the City's accounting records in compliance with Generally Accepted Accounting Principles (GAAP), as well as state/federal statutes. Staff process accounts receivables and accounts payable in coordination with the Treasurer's Office. In addition, the Comptroller's Office produces the baseline data for the Comprehensive Annual Financial Report (CAFR) in coordination with the external audit team.

Budget

The Comptroller's Office prepares the annual budget. On the expenditure side, the Comptroller's staff work closely with department directors to identify issues, summarize baseline costs, analyze new initiatives, and prioritize requests. Departmental requests are then reviewed at the executive level in the context of goals, priorities, and resources. On the revenue side, the Comptroller's staff forecast revenue estimates based on historical trends and other relevant data. Expenditures

and revenues are combined to produce the preliminary budget. The results are presented to City Council for review, amendment, and approval.

Payment Processing

The Comptroller's Office processes payments for North Chicago residents, local businesses, builders, and developers. These services include processing payments for transfer stamps, water, wastewater, refuse, building permits, business licenses, insurance payments, library fines/fees and various other revenues. The staff also collects property tax, motor fuel, food and beverage, storage, and hotel and motel sales taxes from local businesses.

Audit

The Comptroller's Office oversees the audit process. On an annual basis, external auditors audit the City to assure compliance and internal controls. The Comptroller's Office staffs these engagements and works throughout the year to ensure that auditing recommendations are implemented. For the fiscal year ending April 30, 2017, external auditors issued an unmodified report on the City's finances.

Adjudication

The Comptroller's Office administers the adjudication process for traffic and red light cameras. This includes collecting tickets from the records department, reviewing the tickets, creating the docket, preparing the citations, and processing the notices. Staff attend court sessions and work closely with both the Police Department and respondents to reach a final resolution. Staff perform various administrative tasks for the adjudication process (i.e., responding to phone calls, maintaining court calendars, making photocopies, entering data and faxing documents). In addition, staff help manage the red light camera vendor contract to oversee a seamless interface between the City and the red light camera collections agency.

Payroll

The Comptroller's Office has a centralized payroll for all departments. Staff prepares bi-monthly payrolls for an average of 200 full-time and part-time employees. Comptroller staff enters information on wages, insurance, taxes, health care, pension, union dues, and various other withholdings/deductions. Payroll responsibilities include processing electronic submissions through the Paylocity system, reconciliations, reporting, and auditing.

Utility Billing

The Comptroller's Office is responsible for utility billing and meter reading systems. Comptroller staff processes utility bills, administers delinquent/shut off notices, and troubleshoots service problems. In addition, staff coordinates with the City's software billing provider, prepare reports, and maintain all utility accounts.

Financial Summary

The Comptroller's operations are funded through the General Fund. Although many General Fund revenues have roots in other departments (e.g., Department of Public Works, Water Division), the Comptroller's Office is responsible for most collections. The following sections provide more detail on revenues and expenses.

Revenues

The Comptroller's Office collects a wide range of license, permits, fines, and fees as seen below.

Revenues			
	FY 16-17	FY 17-18	FY 18-19 est.
Contractor's Licenses	19,165	22,359	18,000
Pet Tag Licenses	700	622	600
Liquor Licenses	34,550	34,550	54,000
Taxi Class B Licenses	24,099	26,049	24,000
Video Gaming Terminal Licenses	60,000	53,000	50,000
Business Licenses	86,974	117,879	100,000
Landlord Licenses	42,781	25,930	30,000
Property Vacancies Licenses	51,000	78,000	60,000
Building Permits	250,00	346,999	210,000
Rezoning Variance Permits	6,200	5,000	5,000
Miscellaneous Permits	11,000	13,305	1,000
Truck Stickers	8,680	11,210	8,000
Building Permits-Abbott/AbbVie	50,000	43,050	5,000
Occupancy Permits	83,841	105,521	85,000
Hazardous Material Permits	38,283	38,283	38,000
Taxi Class A Driver Licenses	16,750	13,450	12,000
Lien Fees	46,776	48,066	55,000
Parking/Local Ordinance Fines	22,575	29,050	21,000
Animal Fines and Fees	2,765	2,521	2,500
Adjudication Fees	164,698	169,730	150,000
Other Adjudication Court Fees	4,000	3,600	4,000
Photo Copies	3,600	3,858	3,200
Police Services	1,174,805	1,068,733	1,112,500
Alarm Service Fees	19,480	27,980	18,000
Cable Franchise Fees	120,249	158,498	130,000

Expenditures

The Comptroller’s Office is requesting \$891,300 in annual funding for FY2018-19. This is an increase from the prior year’s budget. The increase is mainly due to the necessity of purchasing a new Enterprise Resource Planning (ERP) which is a financial process management software that allows an organization to use a system of integrated applications to manage the business and automate many back office functions related to technology, services and human resources.

There are also several other expenses that have been moved from the Administrative Services department that attributed to the increase.

A year-to-year budget comparison shows an increase in contractual services and is directly related to allocation of certain expenses attributable to the Office’s responsibilities. These include: bank service charges, audit expenses and payroll services.

Budget

Budget reductions throughout the City and in this office are driven by the need to appropriately fund the City’s pension obligations. The FY18-19 recommended budget reflects a decrease in positions due to attrition and allocations of wages for certain personnel whose responsibilities are expenses recognized in the Water and Sewer Fund. This will not have an impact on essential City services.

The table below highlights the percentage increases and/or decreases for the Comptroller’s Office. The largest increase is in Contractual Services where expenses previously were allocated to the Administrative Services but more adequately should be captured in this department.

While the department shows an overall increase in expenditures of 11.81%, please note that included in the amount is Phase I for a new financial software suite. Otherwise, the department would have a cost savings of 7.01%.

	FY18	FY19	%age Inc/(Dec)
Salaries & Wages	570,763	355,000	-37.80%
Fringe Benefits	210,594	121,600	-42.26%
Contractual	8,500	259,700	2955.29%
Commodities	7,300	5,000	-31.51%
Capital Programs	0	150,000	100.00%
	797,157	891,300	

General Corporate Fund - Comptroller (Fund 01.36)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	391,924	560,763	560,763	435,000	350,000	
4001	Part-Time Wages	0	0	0	0	0	
4006	Holiday Pay	18,047	0	0	12,346	0	
4010	Overtime	22,566	10,000	10,000	19,500	5,000	
4017	Comp Time Used	7,368	0	0	0	0	
	SubTotal Salaries and Wages:	439,905	570,763	570,763	466,846	355,000	-37.80%
4020	IMRF Match	39,129	53,351	53,351	41,000	30,000	
4030	Employer's Health Insurance	76,298	102,396	102,396	72,000	60,000	
4035	Employer's Dental & Vision Insurance	5,237	5,000	5,000	4,700	4,000	
4070	Social Security Match	25,514	36,671	36,671	27,000	22,000	
4071	Medicare Match	5,967	8,576	8,576	6,400	5,000	
4072	Life Insurance Premiums	4,366	4,600	4,600	1,800	600	
	SubTotal Fringe Benefits:	156,511	210,594	210,594	152,900	121,600	-42.26%
4120	Maintenance - Equipment	5,926	1,000	1,000	1,000	1,000	
4310	Travel and Training	573	3,000	3,000	2,500	2,500	
4320	Postage	71	500	500	200	200	
4340	Printing and Publishing	5,123	4,000	4,000	6,500	5,000	
4355	Payroll Services	0	0	0	0	36,000	
4350	Auditing	0	0	0	0	72,000	
4400	Other Professional Services	204,654	0	0	154,400	125,000	
4440	Dues and Memberships	975	0	0	1,000	1,000	
4450	Bank Service Charges	0	0	0	3,700	17,000	
	SubTotal Contractual Services:	217,322	8,500	8,500	169,300	259,700	2955.29%
4650	Office Supplies	10,047	6,000	6,000	6,137	4,500	
4680	Operating Supplies	0	0	0	0	0	
4710	Publications	0	0	0	0	0	
4850	Miscellaneous Expense	1,444	1,300	1,300	500	500	
	SubTotal Commodities:	11,491	7,300	7,300	6,637	5,000	-31.51%
4940	Equipment	0	0	0	0	0	
	ERP Solution - Financial (Phase I)	0	0	0	0	150,000	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	0	0	0	0	150,000	100.00%
	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	0	0	0	0	0.00%
Total Comptroller's Office:		825,229	797,157	797,157	795,683	891,300	11.81%

General Corporate Fund - Comptroller
Detail of Budgeted Expenditures - FY 2017-2018

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	36	4310	Travel & Training		2,500
			Software Training	1,000	
			IGFOA/GFOA	1,000	
			Miscellaneous	500	
01	36	4320	Postage		500
			Business license and other mailings	500	
01	36	4340	Printing & Publishing		5,000
			Taxi Permit plates	700	
			AP Checks	1,000	
			Decals	500	
			License Forms	2,800	
1	36	4350	Auditing		72,000
			Annual Audit (Miller Cooper)	72,000	
			<i>Moved from Administrative Services</i>		
1	36	4355	Payroll Services		36,000
			Paylocity	36,000	
1	36	4400	Professional Services		125,000
			Accounting Support	125,000	
			<i>Moved from Administrative Services</i>		
01	36	4650	Office Supplies		4,500
			Copy Paper	3,000	
			Storage Boxes	300	
			Folders	500	
			Bank Bags	500	
			CDs, Flash Drives	200	
01	36	4850	Miscellaneous Expense		500
			Unexpected small expense	500	

General Corporate Fund - Comptroller
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	36	4310	Travel & Training		2,500
			Software Training	1,000	
			IGFOA/GFOA	1,000	
			Miscellaneous	500	
01	36	4320	Postage		500
			Business license and other mailings	500	
01	36	4340	Printing & Publishing		5,000
			Taxi Permit plates	700	
			AP Checks	1,000	
			Decals	500	
			License Forms	2,800	
1	36	4350	Auditing		72,000
			Annual Audit (Miller Cooper)	72,000	
			<i>Moved from Administrative Services</i>		
1	36	4355	Payroll Services		36,000
			Paylocity	36,000	
1	36	4400	Professional Services		125,000
			Accounting Support	125,000	
			<i>Moved from Administrative Services</i>		
01	36	4650	Office Supplies		4,500
			Copy Paper	3,000	
			Storage Boxes	300	
			Folders	500	
			Bank Bags	500	
			CDs, Flash Drives	200	
01	36	4850	Miscellaneous Expense		500
			Unexpected small expense	500	

Police Department

The City of North Chicago Police Department (NCPD) is committed to providing an elite level of service to the community. It constantly looks for ways to positively engage with residents and neighbors. The NCPD adheres to the principles of community policing and procedural justice. In 2017, officers from the Department responded to over 48,000 calls for service, conducted traffic enforcement and education initiatives geared at reducing the number of traffic crashes within the City and promoted traffic safety. The Department serves a population of 32,574 residents across an area of approximately eight (8) square miles.

Headcount Summary

NCPD is currently staffed by 45 full time sworn officers including: one (1) Chief of Police, three (3) lieutenants, six (6) sergeants and 35 patrol officers. Twenty-seven officers are assigned to patrol, six (6) are assigned to investigations, one (1) is assigned to the Internal Affairs Section and another is assigned to the Community Unit School District 187 as a School Resource Officer (SRO). The Department is authorized for 61 sworn officers and it is in the process of working with the City of North Chicago Board of Fire and Police Commission to fill the open vacancies.

The Department's mission is supported by 12 telecommunicators (including a supervisor and two (2) part time telecommunicators), one (1) executive administrative assistant, one (1) administrative assistant, one (1) full time and one (1) part time animal control officer, three (3) data tech clerks and (20) part time school crossing guards.

Department/Position/Title	Bargaining Unit /Statute	Staffing (FTE)
Police Chief	CSO-Exempt	1.0
Deputy Chief	CSO-Exempt	0.0
Lieutenant	CSO-Exempt	3.0
Sergcant	ICOPS	6.0
Internal Investigator	CSO-Exempt	1.0
Communications Supervisor	CSO-Exempt	1.0
Executive Secretary	CSO-NonExempt	1.0
Police Officers	ICOPS	35.0
Telecommunicators	FOP-Dispatch	9.0
Administrative Support Tech	SEIU	1.0
Telecommunicators-Part Time	CSO-NonExempt	1.0
Records Input Operator	SEIU	3.0
Animal Control Officer	SEIU	1.0
Animal Control Officer-Part Time	SEIU	0.5
Crossing Guards		10.0
	Total	72.5

Divisions and Services

Patrol Division

The Patrol Division is the foundation of the Police Department. Officers assigned to the Patrol Division answer calls for service, emergency calls, enforce traffic regulations, enforce state law, enforce local ordinances and conduct directed targeted patrols. The Patrol Division is staffed by six (6) sergeants, 27 patrol officers including one K-9 officer.

Officers assigned to the Patrol Division have received training and are certified in a number of specialties, including Critical Incident Team (CIT), juvenile officers, evidence technician, interview and interrogations, firearms and defensive tactics. The Department is currently in the process of developing and re-certifying in-house instructors. Each shift is led by two (2) sergeants and the Division is commanded by a lieutenant.

Investigations Division

The detectives assigned to the Investigations Division are responsible for conducting follow-up investigations on cases. The Investigations Division is staffed by three (3) general assignment

detectives, two (2) juvenile detectives, and one (1) task force officer assigned to the Lake County Metropolitan Enforcement Group (LCMeg). The Investigations Division is commanded by a lieutenant, who is also responsible for the management of grants and the Crime Free Multi-Housing Program.

Support Services

The Records Department is responsible for responding to report requests from the State as well as the State Attorney's Office. The Records Department processes and maintain departmental records, complete traffic crash reports/citation transmittals and respond to Freedom of Information Act (FOIA) requests.

Currently, the Dispatch Center is responsible for answering and dispatching emergency calls. This includes service calls for the City's Fire and Police Departments. The Dispatch Center is currently staffed by nine (9) full time as well as two (2) part time telecommunicators and one (1) supervisor. However, North Chicago is an early adopter newly established 911 Consolidation Implementation Team developing a proposed implementation plan for regional 911 consolidation in Lake County. In the meantime, North Chicago is researching options for outsourcing dispatch services. The City is the only dispatch location that is not in a consolidated or semi-consolidated state.

Administration

The Administration Division is responsible for developing and administering the budget, and developing the mission and the vision. The Division also oversees 20 part time crossing guards. The Division is staffed by the Chief of Police, one (1) executive administrative assistant and one (1) internal affairs officer.

Crime Statistics

Police Crime Offenses and Crime Arrests						
Type of Crimes	2015	2015	2016	2016	2017	2017
	Offenses	Arrests	Offenses	Arrests	Offenses	Arrests
Criminal Homicide	4	1	2	1	2	1
Rape	9	0	11	2	20	2
Robbery	21	3	25	6	20	5
AGG. Assault/AGG Battery	79	41	40	20	50	25
Burglary	69	5	36	11	29	9
Theft	190	19	76	20	78	28
Motor Vehicle Theft	14	6	8	3	7	4
Arson	30	0	2	1	1	1
Human Trafficking Sex Acts	0	0	0	0	0	0
Human Trafficking Involuntary Servitude	0	0	0	0	0	0
Violation of Cannabis	n/a	66	n/a	67	n/a	99
Violations of Controlled Substances Act	n/a	35	n/a	42	n/a	58
Violation of the Hypodermic Syringes	n/a	0	n/a	0	n/a	1
Violation of the Drugs Paraphernalia Act	n/a	23	n/a	46	n/a	92
Violation of the Methamphetamine Act	n/a	1	n/a	0	1	1

Accomplishments FY 17-18

1. Attended and participated in community engagement programs (e.g., Community Days, Teen Court, Tutoring the Vision, National Night Out and ASK12).
2. Restructured the Police Department into three (3) Divisions (Patrol, Records and Investigations). Each Division is commanded by a lieutenant.
3. Implemented the Quicket e-ticketing and e-crash program.
4. Implemented the Lexipol policy program.
5. Established the School Resource Program.
6. Implemented the Axon body camera and Taser program.
7. Held strategic planning session.
8. Detective Rollins was recognized as the Hometown Hero as well as the Lake County Juvenile Association – Juvenile Officer of the Year.
9. Officer Keske and his K-9 Partner Capone received the annual Lake County Metropolitan Enforcement Group award.

10. Became certified in the Crisis Intervention Training program, which trains officers on how to de-escalate situations involving mentally ill, as well as persons under the influence of drugs/alcohol.
11. Participated in a Turkey-Trot run/walk geared at promoting healthy lifestyles along with students from North School.
12. Hosted a lieutenant test along with the Fire and Police Commission.
13. Hosted an animal clinic along with the Bickell Foundation where numerous dogs were vaccinated and 150 were spayed/neutered.
14. Hosted Shop-with-a-Cop, in which 30 underprivileged families received Christmas presents.
15. Hosted a toy give-away, which benefited almost 1,000 families.
16. Hosted a fundraising breakfast for Honor Flight.

Goals and Objectives FY 18-19

1. Add two interview rooms in a location geographically closed to the cells. This will improve efficiency and safety. This goal is linked to the budget.
2. Purge the evidence rooms of items no longer required to be kept and establish best practices for the intake, safekeeping and purging of inventory. This will be a multiyear project.
3. Develop a specialty assignment rotation.
4. Institute a Senior Citizens Liaison program.
5. Revitalize the Neighborhood Watch Program
6. Provide opportunities for police officers to become involved in activities to solve specific public problems or crime, and participate in other community engagement activities.
7. Continue to be proactive in dealing with narcotics and gang activities

Financial Summary

The Police Department operations are mostly funded through the General Fund. However, it does have two Special Revenue Funds. These funds are detailed in a subsequent section of the budget. They include: the Federal Forfeited Property Fund and the State Seized Drug Money Fund. In future years, the Federal Forfeited Property Fund will not be as robust as it has been in the past as we currently do not have officers assigned to federal task forces. The following sections provide more detail on revenues and expenses.

Revenues

The Police Department generates revenues from a number of different sources. For the General Fund, the Department oversees the City's red light camera ticket system in conjunction with the Comptroller's Office. The red light cameras are shown in the table below under the red light camera vendor's name (i.e., Redflex). Red light tickets have a multi-step collections process that includes

both adjudication and external collections agencies. In addition to red light revenues, the Department generates General Fund revenues through traffic ticket citations, court fees, and security services. Security services are shown in the table below as “Police Services.” They reflect agreements with the City’s institutional neighbor, Naval Station Great Lakes, to provide police services for navy housing outside the naval base properties. This service produces significant revenues for the City and reflects an ongoing joint partnership with its closest neighbor.

Revenues				
Service	FY 15-16	FY 16-17	FY 17-18 est.	FY 18-19 est.
Parking /Local Ordinance Fines	24,256	22,575	21,000	25,000
Adjudication Fees	184,598	164,698	160,000	160,000
Redflex CNC Collections	21,707	67,616	75,000	75,000
Redflex Traffic System	280,672	175,619	225,000	275,000
Other Adjudication Court Fees	7,914	4,000	6,000	4,000
Police Services	1,120,686	1,074,805	1,112,000	1,112,000
Alarm Fees	0	0	27,980	27,000
Federal Forfeited Property	35,730	109,264	60,000	5,000

In FY 15-16, the Department secured a Department of Justice COPS Grant for \$375,000. This grant is meant to partially pay for up to three (3) newly hired officers for a period not to exceed three (3) years. This grant will sunset on August 31, 2019.

For FY19, the Department secured a \$7,748 grant from the D.A.S. Charitable Foundation. This grant is meant to defer some of the costs associated with the maintenance of the K-9 unit.

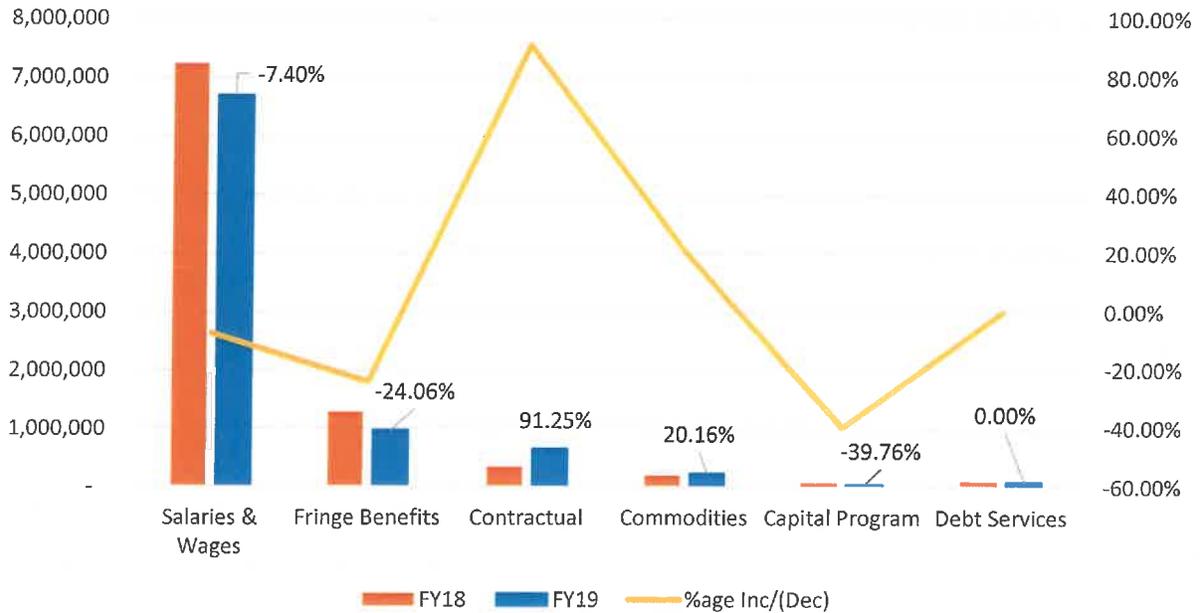
Grants				
Service	FY 15-16	FY 16-17	FY 17-18 est.	FY 18-19 est.
Grant Proceed	0	51,199	58,000	173,118

Expenditures

The Police Department is the largest department in the City. It comprises roughly 38% of the total General Fund spending. In FY19, the Department is receiveing \$9,178,042. This reflects a \$34,922 decrease over last year’s requested budget.

Budget Reductions

Budget reductions are driven by the need to appropriately fund the City’s pension obligations. As well as the reduction of one K-9 officer and dog and the deferred hiring of five officers. This totals to approximately 5.63% in budget reductions in this fiscal year.



General Corporate Fund - Police (Fund 01.18)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	5,014,648	5,575,014	5,575,014	4,800,000	5,015,000	
4001	Part-Time Wages	147,403	252,200	252,200	165,000	180,000	
4005	Voluntary Separation	32,119	20,000	20,000	20,000	20,000	
4006	Holiday Pay	198,061	130,000	130,000	130,000	190,000	
4007	Special Detail	36,953	35,000	35,000	48,000	42,000	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	98,891	100,000	100,000	100,000	100,000	
4011	Overtime-Double	7,419	0	0	10,000	7,500	
4014	Overtime-Police	857,108	1,003,752	1,003,752	940,000	990,000	
4025	Workers Compensation	113,792	65,000	65,000	100,000	100,000	
4017	Comp Time Used	59,227	50,000	50,000	50,000	60,000	
4022	Sick Leave Sellback	0	15,000	15,000	13,000	5,000	
	SubTotal Salaries and Wages:	6,565,621	7,245,966	7,245,966	6,376,000	6,709,500	-7.40%
4020	IMRF Match	110,537	75,264	75,264	85,000	85,000	
4030	Employer's Health Insurance	912,684	987,916	987,916	688,000	678,000	
4035	Employer's Dental & Vision Insurance	54,859	40,000	40,000	41,000	52,300	
4060	Uniform Allowance	9,866	10,000	10,000	10,000	10,000	
4070	Social Security Match	68,206	49,422	49,422	65,000	63,000	
4071	Medicare Match	87,597	99,323	99,323	81,000	77,000	
4072	Life Insurance Premiums	17,187	17,985	17,985	8,300	6,700	
	SubTotal Fringe Benefits:	1,260,936	1,279,910	1,279,910	978,300	972,000	-24.06%
4100	Maintenance - Building	1,739	1,000	1,000	7,500	1,000	
4110	Maintenance - Vehicles	75,500	65,000	65,000	45,000	65,000	
4120	Maintenance - Equipment	32,111	35,000	35,000	9,000	34,000	
4180	Maintenance - Other	447	0	0	500	0	
4230	Telephone	22,180	15,000	15,000	18,000	25,000	
4280	Rentals	458	0	0	300	500	
4310	Travel and Training	57,119	70,000	70,000	20,000	77,750	
4320	Postage	726	400	400	400	600	
4325	Police Special Investigations Unit	160	0	0	0	0	
4340	Printing and Publishing	13,428	13,500	13,500	7,500	15,000	
4360	Engineering	0	0	0	0	0	
4341	Software & Program Fees	0	0	0	0	171,500	
4400	Other Professional Services	42,759	89,800	89,800	59,500	171,600	
4440	Dues and Memberships	9,120	12,000	12,000	11,000	13,915	
4460	Animal Control	20,333	17,000	17,000	14,000	35,550	
4470	Other Communication Service	15,084	23,800	23,800	15,000	43,600	
4570	Pest Control	0	0	0	0	0	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	291,164	342,500	342,500	207,700	655,015	91.25%

General Corporate Fund - Police (Fund 01.18)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4650	Office Supplies	18,689	15,000	15,000	12,000	15,000	
4660	Fuel	73,987	65,000	65,000	85,000	80,000	
4670	Maintenance Supplies	0	0	0	0	0	
4680	Operating Supplies	42,321	30,000	30,000	29,000	42,200	
4690	Uniforms	46,268	50,000	50,000	60,000	61,000	
4700	Prisoner Meals	1,472	1,500	1,500	1,500	1,500	
4710	Publications	0	0	0	0	0	
4810	Investigative Expense	12,295	6,000	6,000	20,000	8,000	
4820	Crime Prevention	17,378	26,000	26,000	3,400	25,500	
4850	Miscellaneous Expense	3,078	3,400	3,400	2,000	3,400	
	SubTotal Commodities:	215,488	196,900	196,900	212,900	236,600	20.16%
4910	Building Improvements	0	0	0	0	0	
4930	Vehicles	168,234	0	0	70,000	28,000	
4940	Equipment	85,899	66,400	66,400	80,000	12,000	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	254,133	66,400	66,400	150,000	40,000	-39.76%
4870	Interest	0	0	0	0	0	
4960	Principal	111,946	81,287	81,287	81,287	81,287	
	SubTotal Debt Service:	111,946	81,287	81,287	81,287	81,287	0.00%
Total Police:		8,699,288	9,212,963	9,212,963	8,006,187	8,694,402	-5.63%

General Corporate Fund - Police Department

Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	18	4100	Maintenance-Buildings		1,000
			Contingency for department improvements	1,000	
01	18	4110	Maintenance-Vehicles		65,000
			General maintenance & repair	25,000	
			Service supplies	10,000	
			Replacement tires	7,500	
			Front end alignment	3,000	
			Body repairs	3,000	
			Transmission repairs	3,000	
			Brake replacement/repair	2,500	
			Tire repair	4,000	
			Engine tune- ups	2,000	
			Radiator replacement/repair	2,000	
			Car wash	2,000	
			Miscellaneous	1,000	
01	18	4120	Maintenance-Equipment		34,000
			Maintenance-weapons	0	
			Portable radio maintenance	8,000	
			MDT line lease	6,000	
			Service agreements	2,000	
			Taser cartriges and maintenance	9,000	
			Camera maintenance	2,500	
			Computer/printer maintenance	2,750	
			Radar units	2,000	
			Preemptive lights	1,000	
			Intoxilizer	750	
01	18	4230	Telephone		25,000
			Cell phone service	25,000	
01	18	4310	Travel & Training		77,750
			Basic training-New recruits	30,000	
			K-9 Training	4,000	
			Advanced training	20,000	
			Firearms training	5,000	
			Criminal investigations & juvenile training	4,000	
			North East Multi-Regional Training (NEMRT)	3,000	
			Mileage	2,000	
			Evidence Technicians	4,000	
			State certification-LEADS	3,000	
			Seminars, Workshops, Conferences	1,250	

General Corporate Fund - Police Department

Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
			Animal control training	250	
			Traffic	1,000	
			Dispatch	250	
01	18	4320	Postage		600
			Postage	600	
01	18	4340	Printing & Publishing		15,000
			Forms/notices	6,600	
			Parking tickets	2,000	
			Uniform traffic tickets	1,500	
			Business cards	1,250	
			Non-traffic tickets	1,250	
			Envelopes	500	
			Receipts-register	0	
			Leave forms -Annual leave/sick/holiday	1,000	
			Tow receipts	500	
			Fingerprint cards	400	
01	18	4400	Other Professional Services		171,000
			Northern Illinois Police Crime Laboratory	49,000	
			Polygraph-Physiological-The Blue Line	2,000	
			Lexipol	20,000	
			Dispatch	30,000	
			Axon - Body/car cams, evidence.com and taser	70,000	
01	18	4440	Dues & Memberships		13,915
			Lake County Major Crime Unit	1,000	
			Mid-States Crime Information Center (MOCIC)	500	
			Notary Public	200	
			Lake County Juvenile Association	150	
			Lake County Chiefs of Police	150	
			International Association of Chiefs of Police	800	
			National Organization of Black Law Executive	240	
			Illinois Association of Chief of Police	800	
			Illinois Animal Control	50	
			NMERT	9,000	
			National Internal Affairs Association	25	
			Misc Memberships	1,000	
01	18	4460	Animal Control		39,350
			Hospital(s), veterinarian care	13,800	
			Food for animals	2,500	
			Animal control equipment	1,500	

General Corporate Fund - Police Department

Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
			Fat Cat	20,000	
			Cat litter/pet odor control chemicals	700	
			Annual fee for BFI (animal disposal)	500	
			Bait for animal traps	300	
			Annual license for animal pound	50	
01	18	4470	Other Communications		43,600
			LEADS-state computer terminal fee	23,800	
			StarCom21 monthly radio subscription cost	19,800	
01	18	4650	Office Supplies		15,000
			Office Supplies	12,250	
			Copier paper	1,250	
			Miscellaneous	1,500	
01	18	4660	Gasoline & Oil		80,000
			Fuel & oil-department vehicles	80,000	
01	18	4680	Operating Supplies		42,200
			Ammunition (practice, duty, shotgun)	17,000	
			Evidence supplies	10,000	
			Food for K-9 patrol dogs	3,800	
			Fuses/flares for accidents and traffic control	1,700	
			Portable radio batteries	2,500	
			Undercover squad registration fees	1,000	
			Intoxilizer supplies	700	
			Targets	2,000	
			Cameras	500	
			Pepper spray	500	
			Jail supplies	2,000	
			Fingerprint supplies	500	
01	18	4690	Uniforms		61,000
			Body armor-protective vests	14,000	
			New uniforms	25,000	
			Uniform replacement	6,000	
			Boot Replacement	11,000	
			Badges/Name tags	2,500	
			Leather goods-holsters, belts, radio holders	2,500	
01	18	4700	Prisoners Meals		1,500
			Food for detained prisoners	1,500	

General Corporate Fund - Police Department
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	18	4810	Investigative Expense		8,000
			Transcriptions and other investigative expenses		
01	18	4820	Crime Prevention		25,500
			Citizens Police Academy	16,600	
			Crime Stoppers	5,000	
			Community policing	3,500	
			Justice planning/development	400	
01	18	4940	Equipment		60,000
			Replacement of street surveillance cams	60,000	
1	18	4341	Software and Programing		171,600
			Vision Air software and software updates	34,000	
			Verizon wireless connection for squads	96,000	
			US Fleet Tracking	10,800	
			Quicket - eCrash and e-Ticketing	28,800	
			Miscellaneous equipment	2,000	
			Scheduling software		
01	18	4950	Miscellaneous Expense		3,400
			Various expenses	3,400	
01	18	4960	Non Bnded Debt Service (Vehicles)		81,287
			6 vehicles	81,287	

Fire Department

The North Chicago Fire Department (NCFD) is a full-time career fire department that provides Fire, EMS, Technical Rescue, Fire Prevention, and Public and Life Safety Education services to a population of 32,574 residents across an area of approximately eight (8) square miles. These services are provided from two fire stations located at 1850 Lewis Avenue and 3501 Buckley Road.

The NCFD serves the community with a fleet of 11 pieces of apparatus including one ladder truck, three engines, three advanced life support (ALS) ambulances, one chief vehicle, one command vehicle, one fire prevention vehicle, one all-terrain vehicle and one rapid deployment craft.

Headcount Summary

Currently, NCFD personnel currently consists of one Chief, three Battalion Chiefs, six Lieutenants, twenty-four Firefighter/Paramedics, one Fire Marshal, one Management Analyst.

Department/ Position/Title	Bargaining Unit /Statute	Staffing (FTE)
Fire Chief	CSO-Exempt	1.0
Battalion Chief	CSO-Exempt	3.0
Fire Prevention Officer	CSO-Exempt	1.0
Mgmt Analyst	CSO-Non Exempt	1.0
Lieutenant	FFP	6.0
Firefighters/Paramedics	FF-PAR	24.0
	Total	36.0

The general purpose and function of the North Chicago Fire Department is to: (i) provide prompt, high quality, cost efficient fire/ems services, (ii) educate the community, protect and serve all citizens, guests and business owners of the City of North Chicago. In order to maintain the comprehensive programs of fire suppression, emergency response, public education, fire inspection, training and maintenance, all career personnel have multiple responsibilities assigned to them outside of their primary job duties. The North Chicago Fire Department is operational 24 hours a day, 365 days per year.

Divisions and Services

Fire Suppression

Fire suppression personnel provides fire protection, hazardous material mitigation, public assistance and technical rescue services to the City of North Chicago and the surrounding communities as requested through Mutual Aid Agreements.

Fire Suppression is responsible for the preservation of life and property from the devastation of fire. All department personnel are cross trained as Firefighter/Paramedics which provides a broad menu of emergency response services to the community. These services include fire suppression, technical rescue, hazardous material mitigation, mutual aid to surrounding communities and public assistance responses. Approximately 10-15% of the annual responses fall within these categories.

Emergency Medical Services (EMS)

All fire personnel are cross-trained as licensed paramedics through the State of Illinois. EMS provides Advance Life Support care and follows lifesaving protocols as set forth by the North Lake County Emergency Medical Services.

Emergency Medical Services (EMS) consists of approximately 80-85% of the emergency response work being performed by the North Chicago Department. In providing this service to the community the organization delivers emergency medical care at Advanced Life Support (ALS) levels. The EMS fleet is comprised of 3 Mobile Intensive Care Units (MICU) consisting of 2 personnel trained to Paramedic level.

Fire Prevention

The Fire Prevention Bureau is responsible for providing fire prevention, fire inspections, fire safety education, plan reviews and fire investigations under the mandate of local, state, and federal laws, regulations and standards.

Fire Prevention services primary focus is reducing the number of fatalities, injuries and property losses due to fire. North Chicago Fire Department's Fire Prevention program includes regular fire inspections of industrial, commercial and other public buildings within the jurisdiction of North Chicago, to ensure compliance with local, state, and national regulations. Fire Prevention

services also conducts a review of all new construction plans for projects and performs periodic inspections of both new and existing buildings to ensure that all fire code regulations are met.

Fire Investigations

Fire investigations are performed by the department’s state certified fire investigators to determine origin, cause and circumstances. Fire Department personnel investigate all fires.

Public and Life Safety Education

Public and life safety education is continuously provided to the community by shift personnel. This is accomplished through various activities which include, but are not limited to: smoke detector installation, fire drills, fire prevention presentations, ward and other community events.

The Public Service and Education team provides health and fire safety information for residents through many community events each year, delivering age specific materials to promote fire safe behavior through lectures, educative programs for children, fire safety demonstrations, and CPR and first aid instruction. A very successful smoke detector program was implemented for the citizens of North Chicago which distributed hundreds of smoke detectors through local community groups, schools and neighborhood blitz campaigns.

Fire Administration Services

Fire administration services develop and implement the department’s strategies, policies and a budget. These plans consider the future needs of the organization while keeping in mind the City’s funding resources. Over the longer term, these plans help to fulfill the department’s mission and ensure compliance. Fire administration is responsible for various support services including: paramedic billing, hazardous materials fees, false alarm fees, open burning requests, management of fire suppression/EMS operations, payroll submittal, budget development, fiscal administration, capital project planning and personnel record keeping.

METRICS										
Year	Fire	Over-pressure /Explosion /Overheat (No Fire)	Rescue /EMS	Hazardous Condition	Service Call	Good Intent	False Alarm	Special Incident	Severe Weather /Natural Disaster	Total
2015	70	6	2091	73	95	107	185	11	2	2640
2016	80	6	2264	54	78	133	201	17	0	2833
2017	68	5	2403	72	101	122	177	15	0	2963

Accomplishments (FY 2017-2018)

1. Provided prompt delivery of emergency and non-emergency, fire prevention and education services to the citizens of North Chicago.
2. Through public education and fire prevention programs achieved zero Fire Deaths in the City of North Chicago.
3. Submittal of Assistance to Firefighters Grant Program in amount of \$500,000.00 for purchase of a replacement engine.
4. Submittal of Assistance to Firefighters Grant Program in amount of 505,050.00 for Staffing for Adequate Fire and Emergency Response.
5. Submittal of Assistance to Firefighters Grant Program in amount of 120,435.00 Fire Prevention and Safety.
6. Recipient of Illinois Department of Public Health EMS Grant Award.
7. Continued Implementation of quality Assurance program for Medical Reporting increasing revenue of \$417,977.77 in FY 2016 to \$427,873.97 in FY2017.
8. Acquired no-cost rapid deployment craft (RDC) through the Department of Defense/Firefighter Property Cooperative Agreement.
9. Collection of 100% of Hazardous Materials fees per ordinance
10. Awarded three (3) scholarships through the Illinois Fire Chiefs Educational & Research Foundation.
11. Awarded one (1) educational scholarship through the International Fire Chiefs Association.
12. Submittal and award for claims of reimbursement for training costs through the OSFM.
13. Hosted 2nd Annual Home Fire Prevention Campaign installing over 100 FREE 10-Year Lithium Ion Battery Operated Smoke Alarms in the community.
14. Purchase of replacement Mobile Intensive Care Unit 1546.
15. Strengthened command staff and supervision with promotion of three (3) Lieutenants.
16. Continued development of a City Wide Safety Committee in collaboration with the Owens group and PMA to reduce the liability and risk exposure to the City through proactively promoting safety and health as an integral part of operations for the benefit of employees, clients, contract workers, vendors, visitors, and the general public.
17. Certified four (4) members of department as "Safe Sitter" Instructors.
18. 4th year of 100% participation in "TUTOR THE VISION" program.
19. Hosted 4th Annual Public Safety Fair.
20. Completion of updated fire department 2018-2023 5 year strategic plan.
21. Completion of Station #2 driveway and apron repairs.
22. Advanced Educational Achievements
 - 1 Firefighters achieved certification through OSFM of Basic Operations Firefighter.
 - 3 Firefighters achieved certification through OSFM of Advanced Technician Firefighter.
 - 4 Firefighters achieved certification through OSFM of Incident Safety Officer.
 - 3 Firefighters achieved certification through OSFM of Arson Investigator.
 - 1 Firefighter achieved certification through OSFM of Arson Investigator.
 - 2 Firefighters achieved certification through OSFM of Fire Inspector I.
 - 1 Firefighters achieved certification through OSFM of Fire Inspector II.
 - 2 Firefighters achieved certification through OSFM of Fire Officer I.
 - 2 Firefighters achieved certification through OSFM of Fire Service Instructor I.
 - 1 Firefighters achieved certification through OSFM of Hazardous Materials First Responder Operations.

- 1 Firefighters achieved certification through OSFM of Hazardous Materials Technician A.
- 1 Firefighters achieved certification through OSFM of Hazardous Materials Incident Command.
- 2 Firefighters achieved certification through OSFM of Vehicle and Machinery Operations.

Goals (FY 18-19)

1. Continue to provide prompt delivery of emergency and non-emergency, fire prevention and education services to the citizens of North Chicago maintaining the highest quality of care and cores values of Customer Service, Integrity, Professionalism, Compassion, Courage and Commitment.
2. Continued commitment to support the mission, goals and objectives of the fire department.
3. Through public education and fire prevention programs, strive to achieve zero Fire Deaths in the City of North Chicago.
4. Continued submission of all available State, local, federal grants and scholarships
5. Support agencies working within the community and continue to promote active involvement in organizations, committees and boards in the City of North Chicago
6. Adhere to fire department budgets, reviewing all contracts and purchases, to pursue alternative funding and increase current revenue sources.
7. Provide a resident feedback system and address community concerns.
8. Ensure newly appointed Lieutenants complete the Chief Fire Officer program, the highest certification in the State of Illinois, making all Command Staff CFO.
9. Continued development and compliance of the City Wide Safety Committee program.
10. Host Annual Citizens Fire Academy.
11. Host Annual Public Safety Fair.
12. Host 3rd Annual Home Fire Prevention Campaign.
13. Continue 100% participation in the “TUTOR THE VISION” program.
14. Continued improvement on educational outreach programs for the community.
15. Continued review of processes & QA committee for Medical Reporting to increase billing reimbursements.
16. Promote higher educational opportunities for all personnel to assist in succession planning.
17. Work with all departments to continue NIMS compliance to new and existing staff.
18. Review of ISO rating and work with other departments to decrease from current rating of 4 to 3.
19. Host outside training seminars through the OSFM.
20. In collaboration with the IPFFA host a free of charge department wide hazardous materials technician certification class.
21. Collection of 100% fees per ordinance.

Financial Summary

The Fire Department operations are funded through the General Fund. Its revenues come from a combination of fees and grant income. The following sections provide more detail on revenues and expenses.

Revenues

The Fire Department generates revenue through Alarm Services fees, Hazardous Material Permit Fees and Ambulance Billing fees. The Department has worked to improve its quality control over Ambulance Fee reimbursement submission. Given these efforts, a modest revenue increase is forecasted.

Revenues				
Service	FY 14-15	FY 15-16	FY 16-17	FY 17-18
Alarm Services Fees	17,328	17,372	27,980	18,000
Hazardous Materials Permit Fees	28,000	48,500	48,500	48,500
Ambulance Billing Fees	361,570	417,978	427,874	430,000

In addition to fee revenues, the Fire Department brings in grant revenue. The following table summarizes this information.

Grant Revenues				
Grant Name/Type	FY 14-15	FY 15-16	FY 16-17	FY 17-18
SAFER	426,637	293,000	506,092	57,680
Small Equipment	26,000	-	-	-
Assistance to Firefighters	175,500	-	-	-
Illinois Department of Public Health EMS	2,500		5,000	

Expenditures

The Fire Department FY19 budget is \$3,758,223. This represents a very slight increase of 0.10%. It reflects nondiscretionary increases due to collective bargaining (cost-of-living, step and sick leave sell back). Fire Department costs are largely driven by nondiscretionary labor-related expenses.

It should be noted that the City has an unfunded pension liability of \$29,823,640 million. Despite other budgetary pressures, the City increased its annual support to the Fire Fighters' Pension fund from \$836,320 thousand in FY18 to \$1,063,026 in FY19 budget. This reflects a 27.11% increase, as well as the City's ongoing commitment to resolving this long term issue by focusing on increasing revenues and decreasing costs. The City is aggressively taking action to appropriately fund its pension obligations and this budget reflects that commitment.

General Corporate Fund - Fire (Fund 01.26)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	2,481,956	2,702,105	2,702,105	2,680,000	2,913,000	
4001	Part-Time Wages	8,329	14,000	14,000	1,700	5,000	
4005	Overtime	47,257	68,415	68,415	45,000	55,000	
4006	Holiday Pay	91,265	80,000	80,000	55,000	75,000	
4009	Fire Lieutenant Pay	4,806	0	0	5,000	5,000	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	648	0	0	0	0	
4011	Overtime-Double	0	0	0	700	0	
4017	Comp Time Used	0	0	0	0	0	
4018	Good Attendance Incentive	14,301	0	0	21,000	0	
4022	Sick Leave Sellback	20,775	31,000	31,000	14,000	25,000	
	SubTotal Salaries and Wages:	2,669,337	2,895,520	2,895,520	2,822,400	3,078,000	6.30%
4020	IMRF Match	11,936	14,674	14,674	14,500	18,250	
4025	Workers Compensation	0	20,000	20,000	16,500	0	
4030	Employer's Health Insurance	413,450	505,939	505,939	380,000	348,000	
4035	Employer's Dental & Vision Insurance	32,148	29,100	29,100	33,300	33,300	
4060	Uniform Allowance	0	0	0	0	0	
4070	Social Security Match	8,149	10,087	10,087	9,300	11,500	
4071	Medicare Match	37,095	40,173	40,173	39,000	42,000	
4072	Life Insurance Premiums	8,770	9,000	9,000	5,000	3,700	
4460	Transfer to Firefighters' Pension Fund	7,562	0	0	0	0	
	SubTotal Fringe Benefits:	519,110	628,973	628,973	497,600	456,750	-27.38%
4100	Maintenance - Building	0	0	0	0	0	
4110	Maintenance - Vehicles	44,961	34,000	34,000	40,000	32,000	
4120	Maintenance - Equipment	19,128	15,100	15,100	13,000	15,100	
4180	Maintenance - Other	0	0	0	0	0	
4230	Telephone	4,901	4,700	4,700	4,500	4,700	
4280	Rentals	1,424	2,500	2,500	1,200	1,500	
4310	Travel and Training	31,269	35,000	35,000	35,500	30,000	
4320	Postage	234	300	300	400	300	
4340	Printing and Publishing	2,999	5,000	5,000	4,900	5,300	
4380	Medical Service	14,877	11,500	11,500	11,500	11,500	
4400	Other Professional Services	13,303	10,000	10,000	9,400	11,700	
4440	Dues and Memberships	8,318	9,425	9,425	8,000	9,425	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	141,414	127,525	127,525	128,400	121,525	-4.70%

General Corporate Fund - Fire (Fund 01.26)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4650	Office Supplies	3,269	3,500	3,500	2,400	3,500	
4660	Gasoline and Oil	17,358	23,000	23,000	22,000	23,000	
4670	Maintenance Supplies	3,930	4,000	4,000	3,700	4,000	
4680	Operating Supplies	10,380	9,500	9,500	9,700	9,500	
4681	Ambulance Supplies	8,202	9,000	9,000	7,500	9,000	
4690	Uniforms	25,398	25,000	25,000	26,200	25,000	
4710	Publications	0	0	0	0	0	
4720	Hazardous Materials Enforcements	9,359	3,000	3,000	2,900	3,000	
4800	Reimbursements	985	1,000	1,000	500	1,000	
4850	Miscellaneous Expense	3,179	2,500	2,500	2,500	2,500	
	SubTotal Commodities:	82,060	80,500	80,500	77,400	80,500	0.00%
4910	Building Improvements	0	0	0	0	0	
4930	Vehicles	0	0	0	60,000	0	
4940	Equipment	6,164	0	0	0	0	
4960	Capital Lease	8,489	0	0	0	0	
	SubTotal Capital Programs:	14,653	0	0	60,000	0	100.00%
4870	Principal & Interest	0	21,860	21,860	21,860	21,448	
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	21,860	21,860	21,860	21,448	-1.88%
4753	Transfer to FEMA Grant	0	0	0	0	0	
	SubTotal Transfers To:	0	0	0	0	0	
Total Fire:		3,426,574	3,754,378	3,754,378	3,607,660	3,758,223	0.10%

General Corporate Fund - Fire Department
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	26	4680	Operating Supplies		
			Day to Day Operations - Repair / Replacement of Operating Supplies		7,000
			Citizens Fire Academy		500
			MICU supplies		2,000
			Total		9,500
01	26	4681	Ambulance Operating Supplies		
			Ambulatory Supplies		8,000
			Meds- Vista East Pharmacy		1,000
Total		9,000			
01	26	4690	Uniforms		
			Department Uniforms		15,000
			Personal Protective equipment 5 x \$2,400 = \$10,000		10,000
Total		25,000			
01	26	4720	Hazardous Material Enforcement		
			Enforcement, Inspection, & Potential Emergency Cle		3,000
Total		3,000			
01	26	4800	Reimbursements		1,000
			Fees and Fines, if Needed		
Total		1,000			
01	26	4850	Miscellaneous Expense		
			Contingency for Unexpected Emergenc		2,500
Total		2,500			
01	26	4870	Principal & Interest		
			Illinois Finance Authority (Payment 2 of 5) - 2017 Ambulance Vehicle Lease - Principal		20,000
			Vehicle Lease - Interest		1,488
			Total		21,488

General Corporate Fund - Fire Department
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
1	26	4930	Vehicles		
			Replace 2008 Ambulance Decrease of \$60,000		60,000
				Total	0
01	26	4970	Capital Lease No Further Payments	No Change	10,182
			Vehicle Lease (Ford Motor Credit \$848	Total	10,182
				Decrease of \$10,182	
1	26	4940	Equipment		
			Auto Load COTS		55,000
				Total	55,000

Information Technology Department

The Information Technology (IT) Department ensures the high quality, cost-effective technology solutions. The Department continually evaluates, integrates and supports innovative technologies to help internal and external customers achieve their goals, while effectively maximizing return on resources. It provides cost effective methods for citizens, businesses, vendors and others to easily access information and conduct business with the City. While moving towards change and innovation, it never loses focus on the user's experience, needs, reliability, security and access.

Headcount Summary

The City of North Chicago's Information Technology Department is comprised of one (1) IT Director, one (1) System Administrator, and other specialists as needed. These are contractual services.

Services

The services provided are essential to the way the City does business. The core services remain fairly consistent, even when specific projects are undertaken.

Information Technology Help Desk and Technology Projects

The Information Technology Help Desk provides a single point of contact for management and staff's technology support needs.

METRICS			
	Tickets Opened	Tickets Completed	Projects
May 2017 – April 2018	420	390	12

Accomplishments FY 17-18

1. Diversified and balanced connectivity using AT&T, Comcast and Verizon to increase security and reliability of communication;
2. Bought and implemented new technology hardware/software across numerous departments;
3. Enhanced network security at various locations;
4. Maintained and secured numerous databases;
5. Updated and disposed of obsolete technology.
6. Refresh printer fleet to increase speed and reliability as well as reduce cost.

Goals and Objectives FY 18-19

1. Maintain reliable secure communication between the City of North Chicago municipal locations;
2. Continue to control cost;
3. Refresh aging hardware;
4. Remove obsolete hardware and infrastructure for proper disposal;
5. Continue to work with police, fire and water departments to maintain security compliance.
6. Work with Police, Fire, Water and Streets Departments to keep systems up to date for greater reliability, security and efficiency.

Financial Summary

The IT Department is funded through the General Fund. The following sections provide more detail.

Revenues

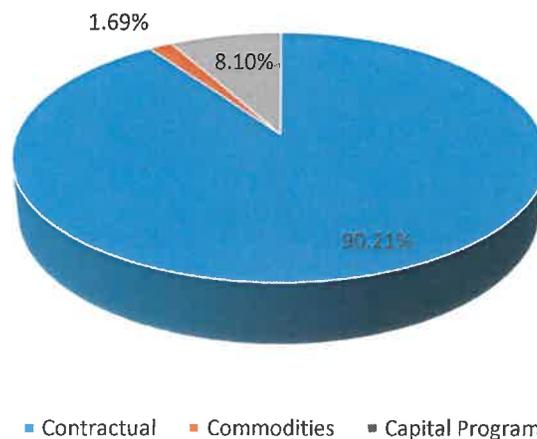
This department does not generate revenues for the City.

Expenditures

The department's budget for FY18-FY19 is \$444,400. This is a 17.72% increase from the prior year's budget. This year's increase to the IT budget is strictly a reallocation of expenses and not an increase of any contractual services or commodities.

Budget

The IT department has consistently reduced its budget every year since 2015. In that same time-frame, they have dramatically increased services and reliability. Though there has not been a direct decrease in this year's budget, the IT department continues to find ways to decrease spending across the board. The pie chart shows a breakdown of the Department's FY19 budget.



General Corporate Fund - IT (Fund 01.35)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4120	Maintenance - Equipment	77,025	80,000	80,000	79,000	145,000	
4230	Telephone	5,128	6,000	6,000	5,200	6,000	
4310	Travel and Training	821	3,000	3,000	300	2,000	
4320	Postage	0	0	0	0	0	
4340	Printing and Publishing	0	0	0	0	0	
4400	Other Professional Services	201,855	247,900	247,900	189,900	247,900	
4401	Contractual Services	0	0	0	0	0	
4440	Dues and Memberships	0	0	0	500	0	
	SubTotal Contractual Services:	284,829	336,900	336,900	274,900	400,900	19.00%
4650	Office Supplies	0	0	0	0	0	
4680	Operating Supplies	6,636	7,800	7,800	7,000	7,500	
4710	Publications	0	0	0	0	0	
4800	Reimbursements	0	0	0	0	0	
4850	Miscellaneous Expense	0	0	0	0	0	
	SubTotal Commodities:	6,636	7,800	7,800	7,000	7,500	-3.85%
4940	Equipment	29,036	32,800	32,800	19,400	36,000	
4945	Equipment <\$500.00	25,098	0	0	0	0	100%
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	54,134	32,800	32,800	19,400	36,000	9.76%
4870	Principal & Interest	0	0	0	0	0	
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	0	0	0	0	0	0.00%
Total IT:		345,599	377,500	377,500	301,300	444,400	17.72%

General Corporate Fund - IT Department

Detail of Budgeted Expenditures - FY 2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019 -	
				Detail	Total
01	35	4120	Equipment Maintenance & Leasing		145,000
			Microsoft leases & licenses		
			Dell hardware maintenance		
			Antivirus subscription		
			Microsoft support		
			APC hardware maintenance		
			Copiers Maintenance		
			Switch maintenance		
			Cisco Smartnet hardware maintence		
			Appassure maintenance		
			Firewall annual content subscription/update		
			Data wiring maintenance		
			AS400 Hardware & Software maintenance		
			IP configuration maintenance		
			Verisign SSL Certificate updates		
01	35	4230	Telephone		6,000
			Cell phones and cable	6,000	
01	35	4310	Travel & Training		2,000
			Professional training	2,000	
			Aldermanic training		
01	35	4400	Other Professional Services		247,900
			Total system support	247,900	
01	35	4680	Operating Supplies		7,500
			Cables, Routers & Switches	7,800	
			Internal cameras		
			UPS battery replacements		
			Keyboard/mouse replacements		
01	35	4940	Equipment		36,000
			Obsolete equipment replacement	36,000	

Human Resources Department

The North Chicago Human Resources Department (HR) provides human resource services that attract, sustain, and inspire excellence in people. These services are provided to approximately 200 employees. The Human Resources Department is responsible for all issues related to employee salaries and benefits, job classifications, diversity, training, talent management, and retention. For most employees, many of these matters are determined through the collective bargaining process managed by HR. The Department complies with all applicable laws, regulations, and policies. It employs best practices, while promoting fairness, equity, diversity, and inclusion.

Headcount Summary

The Department personnel consists of one (1) Director and one (1) Human Resources Assistant.

Department/Position/Title	Bargaining Unit /Statute	Staffing
Director, HR	CSO-Exempt	1.0
HR Assistant	CSO-NonExempt	1.0
Total		2.0

Accomplishments FY 17-18

1. Met with Blue Cross Blue Shield representatives to review periodic claims data and discussed cost-control options;
2. Introduced National Conference on Public Employee Retirement (NCPERS) life insurance policy to benefit offerings, with 12 % employee enrollment;
3. Reviewed and/or investigated various auto, 16 general liability, and 27 injury claims;
4. Settled collective bargaining agreement for City’s Illinois Council of Police (ICOPs) – Patrol contract, SEIU, and FOP-Telecommunicators.
5. Instituted Department of Transportation (DOT) random drug screening program for Public Works employees with a Commercial Driver’s License for compliance;
6. Created Supervisor’s Handbook for Department Heads to provide guidance regarding policies/procedures;
7. Created new policies and procedures for City, such as Anti-Nepotism and others;
8. Coordinated on-site yearly flu shots to provide safety and wellness initiative to employees;
9. Completed Log 300A for Occupational Safety and Health Administration (OSHA) to ensure compliance with labor law/safety standards;
10. Coordinated diversity training for all city-wide employees;
11. Delivered training to Department Heads and employees in effective leadership, compliance with labor laws, anti-harassment and sensitivity, reasonable suspicion drug/alcohol testing, effective communication, and city-wide policies/procedures;

12. Implemented the City's Intranet Site, allowing employees easy access to policies, procedures, and forms.

Goals and Objectives FY 18-19

1. Attract, support, and engage a healthy, productive, and diverse workforce;
2. Support competitive compensation practices and benefit programs that facilitate the recruitment and retention of talent at the City through annual market studies of compensation and benefits;
3. Facilitate and support leadership through professional development of supervisors;
4. Continue development of the City-wide Safety Committee;
5. Provide leadership in managing HR-related risks and assuring the City's compliance related to labor laws, workers compensation, and adherence to best practices;
6. Continuous improvement in the delivery of HR services through utilization of HR programs/services and surveys/feedback;
7. Improve HR processes through integration and technology to improve outcomes;
8. Enhance the City's onboarding practices through the utilization of HR technology and interaction with new hires;
9. Enhance the City's performance evaluation process through use of HR technology;
10. Create wellness program for City employees through education and team building activities to engage employees in supporting healthier lifestyles, expand health management initiatives focused on needs related to health improvement, performance management, and cost containment;
11. Create employee reward and recognition program to recognize employee's work performance.

Financial Summary

The HR Department is funded through the General Fund. The following sections provide more detail.

Revenues

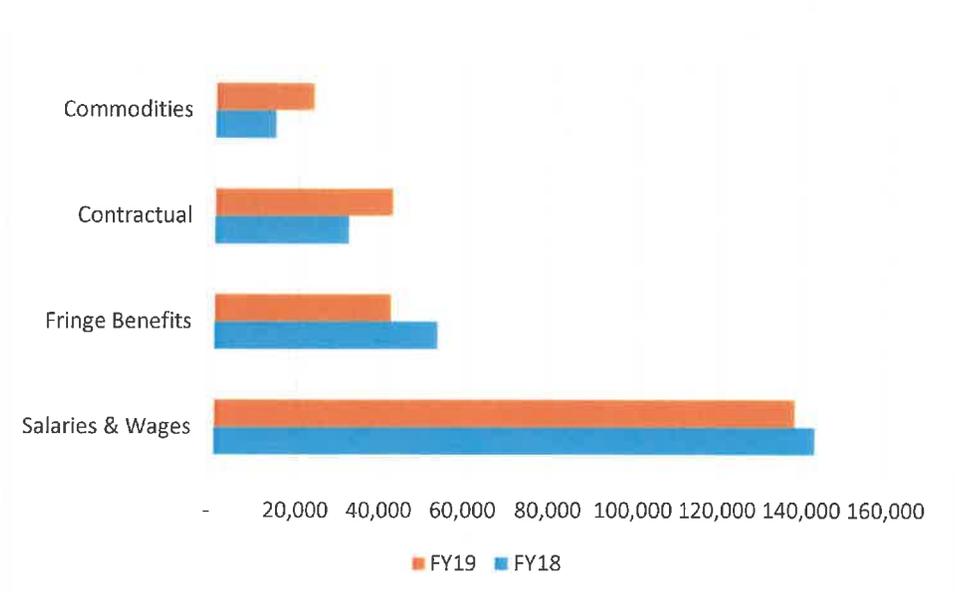
The Department does not collect or generate City revenues, but it does oversee insurance reimbursements.

Expenditures

The department's budget for FY19 is 246,589. This is a 1.28% increase from the prior year's budget. This year's increase to the budget is strictly a reallocation of expenses and not an increase of any contractual services or commodities.

Budget

The chart shows a breakdown of the department's FY19 budget.



General Corporate Fund - Human Resources (Fund 01.38)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	146,743	143,130	143,130	152,900	138,200	
4001	Part-Time Wages	0	0	0	0	0	
4006	Holiday Pay	0	0	0	0	0	
4010	Overtime	0	0	0	0	0	
4017	Comp Time Used	0	0	0	0	0	
	SubTotal Salaries and Wages:	146,743	143,130	143,130	152,900	138,200	-3.44%
4020	IMRF Match	12,207	12,910	12,910	13,500	11,800	
4030	Employer's Health Insurance	20,443	28,088	28,088	23,000	18,350	
4035	Employer's Dental & Vision Insurance	1,106	1,368	1,368	1,200	1,300	
4070	Social Security Match	8,767	8,874	8,874	9,000	8,600	
4071	Medicare Match	2,050	2,075	2,075	2,000	2,000	
4072	Life Insurance Premiums	260	240	240	200	184	
	SubTotal Fringe Benefits:	44,833	53,555	53,555	48,900	42,234	-21.14%
4120	Maintenance - Equipment	0	8,500	8,500	0	0	
4230	Telephone	777	1,100	1,100	700	700	
4310	Travel and Training	4,796	5,000	5,000	1,200	4,000	
4312	In-House Training	9,052	12,000	12,000	3,300	5,000	
4320	Postage	26	800	800	200	300	
4340	Printing and Publishing	259	2,500	2,500	50	100	
4380	Employment Medical Testing	0	0	0	300	30,000	
4400	Other Professional Services	3,670	1,195	1,195	2,400	0	
4444	Tuition Reimbursements	319	0	0	0	0	
4440	Dues and Memberships	0	600	600	2,600	2,455	
4740	Public Relations	99	500	500	0	0	
	SubTotal Contractual Services:	18,998	32,195	32,195	10,750	42,555	32.18%
4650	Office Supplies	1,982	3,500	3,500	2,500	2,000	
4680	Operating Supplies	0	0	0	0	1,000	
4710	Publications	0	600	600	0	600	
4715	Advertisement/Recruitment	16,810	5,000	5,000	21,000	15,000	
4717	Employee Recognition Program	2,890	4,500	4,500	4,300	4,300	
4850	Miscellaneous Expense	1,123	1,000	1,000	700	700	
	SubTotal Commodities:	22,805	14,600	14,600	28,500	23,600	61.64%
Total Human Resources:		233,379	243,480	243,480	241,050	246,589	1.28%

General Corporate Fund - Human Resources (Fund 01.38)

Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Requested Amount	
				Detailed	Line Item
01	38	4310	Travel & Training		4,000
			Annual IPELRA	1,400	
			SHRM	2,200	
			IPELRA (spring conference)	400	
01	38	4312	In-House Training		5,700
			Harrassment and labor	2,000	
			Diversity	2,000	
			Lunch n' Learn	700	
			Miscellaneous Training	1,000	
01	38	4440	Dues & Memberships		2,455
			SHRM	400	
			IPELRA/NPELRA	400	
			Linked IN	1,590	
			FMLA Tracking	65	
01	38		Software & Program Fees		1,000
			DocuSign	1,000	
01	38	4717	Employee Recognition Program		4,300
			Monthly & Annual Recognition	700	
			Walking Program	1,300	
			PW Service recognition & birthday	1,300	
			Ice Cream Social	1,000	

Public Works Department

The Public Works Department provides essential services to residents and businesses of North Chicago. It is comprised of the following divisions: Streets, Utility Distribution, Water Production and Fleet Management. The department is responsible for the care and maintenance of all streets, alleys, sidewalks, medians, parkways, signs, street lights, detention ponds, and the grounds of all City-owned property.

The department is also responsible for the care, maintenance, and operation of the City's water intake and treatment plant. This plant is located on the shore of Lake Michigan within Foss Park. The water produced by the plant is provided to every resident and business of North Chicago and also outside the municipal boundaries.

Headcount Summary

There are 28 Full Time Equivalent (FTE) employees in the various divisions within Public Works. The positions are allocated by responsibility. The three (3) divisions of Public Works are as follows: Street Division, Water Division and Sewer Division. Below is a table depicting FTE by division.

Department/Position/Title	Bargaining Unit /Statute	FY19
Director, PW-Streets	CSO-Exempt	0.3
Street Foreman	CSO-Exempt	1.0
Crew Leader II	SEIU	1.0
Crew Leader	SEIU	2.0
Administrative Assistant	CSO-NonExempt	0.5
Head Mechanic	SEIU	0.5
Street Maintenance I	SEIU	5.0
Street Maintenance II	SEIU	2.0
Auto Mechanic I	SEIU	0.5
Auto Mechanic II	SEIU	0.5
Total		13.3

Department/Position/Title	Bargaining Unit /Statute	Staffing (FTE)
Director, PW-Sewer	CSO-Exempt	0.2
Senior Crew Leader	SEIU	1.0
Sr. Sewer/Water		
Maintenance	SEIU	1.0
Sewer/Water Maintenance I	SEIU	1.0
Foreman - Street Division	CSO-Exempt	0.0
Total		3.2

Department/Position/Title	Bargaining Unit /Statute	Staffing (FTE)
Director, PW-Water	CSO-Exempt	0.5
Electrician	IBEW	0.0
Water Foreman	CSO-Exempt	2.0
	CSO-	
Administrative Assistant	NonExempt	0.5
Head Mechanic	SEIU	0.5
Auto Mechanic I	SEIU	0.5
Auto Mechanic II	SEIU	0.5
Meter Tech II	SEIU	1.0
Operator - Class A	SEIU	3.0
Operator - Class C	SEIU	0.0
Operator - Class D	SEIU	0.0
Maintenance II	SEIU	1.0
Maintenance I	SEIU	0.0
Sr. Water Plant Operator	SEIU	1.0
Meter Supervisor	SEIU	0.0
Mechanic	SEIU	1.0
Mayor's Office	CSO-Exempt	0.0
Comptroller Office	CSO	0.0
Total		11.5

Department/Position/Title	Bargaining Unit /Statute	Staffing (FTE)
Seasonal		1.5
Total		1.5

**Total All
PW 28.0**

Divisions and Services

Streets

The Streets Division manages and maintains approximately 57 miles of streets, 18 miles spread across 133 alleys, 71.6 miles of water mains, 68 miles of sanitary sewers, and 70 miles of storm sewers. The division provides oversight and management for all traffic signals within the City, as well as approximately 1,200 street lights. The Streets Division is also responsible for the care and maintenance of five detention ponds located throughout the City that provide temporary places for the storage of storm water to alleviate street ponding and basement flooding. Additionally, approximately 36 acres of turf are maintained and 5 miles of hardscape roadway median surfaces are treated in an effort to control summer weed growth and provide attractive gateways to the City. In addition, the Streets Division manages and operates the electronics recycling facility at the Public Works City Yard, located at 1421 Renken Avenue. Lastly, this Division is tasked with ensuring that a means of safe passage is provided to users of all forms of mobility (i.e., motorists, bikers, hikers, runners, and walkers).

Fleet Management

This past year, the oversight/management of all City-owned vehicles was formally moved over to the Public Works Department with the creation of a new Fleet Management Division. This division is currently under study for outsourcing. While there are still many processes and procedures that have to be established and formalized, the process to ultimately provide for the management and accountability of each motorized unit that is used by each City department has already begun. Overall, this centralization will help the City reduce costs through centralized purchasing, standardized maintenance, and improved tracking.

Utility Distribution

The Utility Distribution Division is responsible for repairing all water main breaks and leaks. This division also clears blockages in the sanitary sewers. On an ongoing basis, the Utility Distribution Division ensures that all storm drains and storm sewers are well-maintained and in good working order.

Water Production

The Water Production Division produces high-quality potable (drinking) water for the City. In total, it produces over 1,375,211,000 gallons annually for residents and businesses. Major users include manufacturing companies; in particular, the City provides Abbott and AbbVie with 4,642,019,000 gallons of water.

Financial Summary

The Department's operations are funded through multiple sources including the General Fund, Motor Fuel Tax Fund, and the Water and Sewer Fund. Since this section of the budget is devoted to the General Fund, General Fund details are provided.

Revenue

The Public Works Department generates a large proportion of the City's overall revenues. In FY19, this total is estimated at \$9.1 million or roughly 23% of total annual revenues.

The Water and Sewer Fund is an Enterprise Fund. The Motor Fuel Tax Fund is a Special Revenue Fund. A more detailed breakdown of these funds are provided in subsequent sections of the budget.

Below is a table depicting revenues generated by those funds.

Revenue Accounts			
Source	FY 15-16	FY16-17	FY17-18
Total Water & Sewer Fund	8,305,908	8,218,974	8,286,432
Total Motor Fuel Tax	837,029	803,123	815,775
Total:	9,142,937	9,022,097	9,102,207

Expenditures

The department's budget for FY19 is \$1,421,650. This is a 14.81% decrease from the prior year's budget. This is due to properly allocating functions, personnel, and contractual services in other funds.

General Corporate Fund - Public Works Streets (Fund 01.28)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4000	Full-Time Wages	702,573	904,755	904,755	775,000	788,000	
4001	Part-Time Wages	46,194	44,000	44,000	33,000	38,250	
4009	Car Allowance	0	0	0	0	0	
4010	Overtime	43,625	40,000	40,000	61,000	40,000	
4017	Comp Time Used	0	0	0	0	0	
4022	Sick Leave Sellback	365	0	0	100	0	
	SubTotal Salaries and Wages:	792,757	988,755	988,755	869,100	866,250	-12.39%
4020	IMRF Match	65,890	87,208	87,208	73,900	67,500	
4025	Workers Compensation	0	0	0	0	0	
4030	Employer's Health Insurance	114,830	123,284	123,284	124,700	124,500	
4035	Employer's Dental & Vision Insurance	11,121	10,000	10,000	13,000	12,000	
4060	Uniform Allowance	0	0	0	0	0	
4070	Social Security Match	47,511	59,943	59,943	51,800	48,900	
4071	Medicare Match	11,111	14,019	14,019	12,000	11,500	
4072	Life Insurance Premiums	2,916	0	0	1,600	1,500	
	SubTotal Fringe Benefits:	253,379	294,454	294,454	277,000	265,900	-9.70%
4100	Maintenance - Building	21,738	22,000	22,000	135,000	20,000	
4110	Maintenance - Vehicles	78,650	61,000	61,000	65,000	75,000	
4120	Maintenance - Equipment	16,427	28,500	28,500	15,000	25,000	
4130	Maintenance - Streets	30,003	60,000	60,000	26,000	30,000	
4150	Maintenance - Grounds	40,528	6,000	6,000	3,300	10,000	
4160	Maintenance - Utilities	0	0	0	0	0	
4180	Maintenance - Other	0	1,000	1,000	0	2,500	
4230	Telephone	4,041	4,000	4,000	4,300	4,000	
4270	Street Lighting	256	15,000	15,000	0	0	
4280	Rentals	1,699	5,000	5,000	1,600	2,500	
4310	Travel and Training	7,935	4,500	4,500	4,600	5,000	
4320	Postage	30	250	250	100	200	
4340	Printing and Publishing	196	1,000	1,000	300	1,000	
4360	Engineering Services	0	0	0	39,600	0	
4380	Medical Services	0	400	400	100	0	
4385	Reimbursable PW Street Expenses	0	0	0	0	0	
4400	Other Professional Services	427	0	0	157,200	3,000	
4401	Contractual Services	5,201	20,000	20,000	0	20,000	
4440	Dues and Memberships	1,905	0	0	1,300	1,300	
4740	Public Relations	0	0	0	0	3,000	
	SubTotal Contractual Services:	209,036	228,650	228,650	453,400	202,500	-11.44%

General Corporate Fund - Public Works Streets (Fund 01.28)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percentage Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4650	Office Supplies	2,083	2,000	2,000	1,000	2,000	
4660	Fuel	49,792	30,000	30,000	95,000	35,000	
4670	Maintenance Supplies	11,977	14,000	14,000	13,000	15,000	
4680	Operating Supplies	12,929	8,000	8,000	12,000	15,000	
4690	Uniforms	19,108	20,000	20,000	19,500	20,000	
4710	Publications	0	0	0	0	0	
4800	Reimbursements	0	0	0	0	0	
4850	Miscellaneous Expense	1,183	1,000	1,000	1,000	0	
	SubTotal Commodities:	97,072	75,000	75,000	141,500	87,000	16.00%
4910	Building Improvements	0	0	0	0	0	
4930	Vehicles	0	62,000	62,000	17,000	0	
4940	Equipment	25,501	20,000	20,000	10,600	0	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	25,501	82,000	82,000	27,600	0	-100.00%
Total PW-Streets:		1,377,745	1,668,859	1,668,859	1,768,600	1,421,650	-14.81%

General Corporate Fund - PW - Streets (Fund 01.28)

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Detail of Budgeted Expenditures - FY 2018-2019

Fund Dept	Obj	Itemized Description	Fiscal Year 2019 - Request	
			Detail	Total
01	28	4100	Maintenance-Buildings	20,000
			Fire extinguisher testing, shop/training	20,000
			Locker room improvements, painting, column structural repairs, vehicle wash bay, Miscellaneous repairs	
01	28	4110	Maintenance-Vehicles	75,000
			Auto, truck, tractor repair	52,500
			Host and tire repair	10,000
			Glass and radiator repair	6,500
			Machine shop	6,000
01	28	4120	Maintenance-Equipment	25,000
			Parts for off-road equipment	6,000
			Parts for mowers	6,500
			Snow and ice control-plows, salt spreaders Pre-wet systems	5,000
			Fleet management system license	3,000
			AVL vehicle GPS	3,500
			Shopkey license	1,000
01	28	4130	Maintenance-Street	30,000
			Street repairs/replacement/upgrade	15,000
			ADA crosswalk & sidewalk rehabilitation	15,000
01	28	4150	Maintenance-Grounds	10,000
			Weed spraying	5,000
			Flowers, bushes for City entrance signs	2,000
			Mulch	2,000
			Miscellaneous	1,000
01	28	4180	Maintenance-Other	2,500
			Dumpsters & composting fees	2,500
01	28	4230	Telephone	4,000
			Contingency for usage	4,000



Special Revenue Fund

Special Revenue Funds

The Special Revenue Funds are used to account for unique revenues derived from specific sources. These resources have been restricted by statute, ordinance, or other specific restrictions to finance certain City functions or activities. A Special Revenue Fund has been established for each unique funding source. The following funds are accounted for within the Special Revenue Funds:

1. Motor Fuel Tax
2. Housing and Community Development
3. Federal Forfeited Property (DEA)
4. E-911 Emergency
5. Seized Drug - State
6. TIF II-Sheridan Crossing Redevelopment Area
7. TIF I-Downtown Redevelopment Area
8. Grant Place Retail Center Operating
9. Grant Place Capital Development

The following sections provide more detail on select Special Revenue Funds.

Headcount Summary

None of these funds have personnel.

Motor Fuel Tax (MFT)

The Motor Fuel Tax (MFT) gasoline tax is paid by distributors and suppliers who collect the tax from their customers. The State distributes a portion of the tax receipts to fund state and local construction projects. Localities receive 54.4% of that balance. These funds are used for construction and engineering projects.

Housing and Community Development Consolidated Action Plan

The objective for the use of funds from the U.S. Department of Housing and Urban Development's Community Development Block Grant (CDBG) and the Home Investment Partnerships (HOME) Program is the development of viable communities by providing safe and sanitary housing, a suitable living environment, expanding economic opportunities, and homeless assistance activities principally for persons of low and moderate income.

The CDBG Program provides funds for community development activities including public infrastructure improvements, housing activities, economic development, job training programs, and public service activities. The HOME Program provides funds for the acquisition of vacant, foreclosed, or blighted properties; demolition of dilapidated structures; the rehabilitation of existing homes; and new construction of homes on vacant land. The vacant, rehabilitated, and new homes will be sold to low-to-moderate income first-time homebuyers.

Federal Forfeited Property (DEA)

The Forfeited Property Fund was established to receive revenue from the United States Treasury for a portion of the proceeds earned from the sale of forfeited property; the revenues must be restricted to law enforcement uses. The Police Department is not participating in the Federal Drug Enforcement Administration (DEA) program but has a balance from prior years that will be used in FY18-19.

E911 Emergency Fund

The E-911 Fund operates under the direction of the Emergency Telephone System Board (ETSB). The Board consists of seven members appointed by the Mayor, with the approval of City Council. The City Treasurer is a voting member of the Board. At least three members are from the Police Department, the Fire Department, and/or Emergency Services Management. Furthermore, at least one citizen is appointed to the Board. All members will serve a four-year term and hold office until their replacement is appointed and confirmed by City Council. The Board has oversight of the 9-1-1 system for citizens of North Chicago. This system consists of one Public Safety Answering Points (PSAPs) staffed by 10 dispatchers. North Chicago is an “early adopter” of the newly established Lake County 911 Consolidation Implementation Team which consists of several communities and/or public safety entities developing a proposed implementation plan for regional 911 consolidation in Lake County.

Seized Drug Forfeitures – State

The Seized Drug Forfeitures Fund was established to account for seized and/or forfeited drug-related funds awarded by the State of Illinois. The administration and recordkeeping of this fund is a responsibility of the Police Department as revenues must be used for law enforcement expenses.

TIF II –Sheridan Crossing Redevelopment Area

The Sheridan Crossing Redevelopment TIF Fund was originally established as part of TIF I under Ordinance No. 99, approved on February 7, 2000. That ordinance was amended on October 22, 2007, to carve out approximately 32 acres that was then designated as TIF II, with the common designation of Sheridan Crossing. The frozen equalized and assessed valuation at the date (base EAV) for the area was \$1,940. Several series of debt have been issued (accounted within the Debt Service Funds) to provide for land acquisition and infrastructure improvements.

TIF I – Downtown Redevelopment

The Downtown Redevelopment Area TIF Fund was a part of TIF I under Ordinance No. 99, approved on February 7, 2000 and was amended as stated above. The original project area of TIF I was approximately 385 acres, and the frozen equalized and assessed valuation at the date the area was designated was \$12,712,116. Several series of debt have been issued (accounted within the Debt Service Funds) to provide for land acquisition and infrastructure improvements.

Grant Place Retail Center – Operating

The Downtown Redevelopment Area TIF Fund was a part of TIF I under Ordinance No. 99, approved on February 7, 2000 and was amended as stated above. The original project area of TIF I was approximately 385 acres, and the frozen equalized and assessed valuation at the date the area was designated was \$12,712,116. Several series of debt have been issued (accounted within the Debt Service Funds) to provide for land acquisition and infrastructure improvements.

Grant Place Retail Center – Capital Development

The Grant Place Capital Development Fund was established in FY07-FY08 to account for the proceeds from the sale of Corporate General Obligation Bond Series 2007-C that was designated for the completion of the Grant Place Retail Center. The project costs were segregated between construction reimbursement and construction completion activities. The reimbursement activities were related to the payment to claimants for expenses relating to the Five Points Economic Development Corporation (now dissolved) while the completion accounts were used to record expenses related to the completion of Grant Place remaining debt proceeds and any other funds can only be used as directed by the Mayor and City Council.

Motor Fuel Tax (Fund 06)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual			Approved	
Beginning Fund Balance		2,506,337	1,759,822	1,759,822	1,759,822	2,209,234
Revenue						
3110	MFT - State	825,637	781,000	781,000	825,637	800,000
	SubTotal Intergovernmental:	825,637	781,000	781,000	825,637	800,000
3801	Interest	743	600	600	775	775
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	743	600	600	775	775
3904	Miscellaneous Revenue	0	0	0	0	0
3905	IDOT Signal Maintenance	0	4,500	4,500	0	0
3906	IDOT Roadway Maintenance	29,524	15,000	15,000	12,000	15,000
	SubTotal Miscellaneous Revenue:	29,524	19,500	19,500	12,000	15,000
Total Revenue:		855,904	796,600	796,600	838,412	815,775
Expenditures						
4132	Maintenance - Signage	0	5,000	5,000	2,000	10,000
4133	Maintenance - Traffic Signals	21,310	32,500	32,500	25,000	25,000
4260	Utilities	0	0	0	180,000	180,000
4270	Street Lighting	152,361	25,000	25,000	15,000	50,000
4360	Engineering	160,743	0	0	35,000	200,000
4400	Other Professional Service	28,751	75,000	75,000	60,000	96,000
4401	Contractual Services	3,440	70,000	70,000	0	120,000
	SubTotal Contractual Services:	366,604	207,500	207,500	317,000	681,000
4680	Operating Supplies	68,904	165,000	165,000	72,000	155,000
	SubTotal Commodities:	68,904	165,000	165,000	72,000	155,000
4920	Other Improvements	1,166,911	1,035,700	1,035,700	0	1,590,000
	SubTotal Capital Programs:	1,166,911	1,035,700	1,035,700	0	1,590,000
Total Expenditures:		1,602,419	1,408,200	1,408,200	389,000	2,426,000
Surplus/(Deficit)		(746,515)	(611,600)	(611,600)	449,412	(1,610,225)
Ending Fund Balance		1,759,822	1,148,222	1,148,222	2,209,234	599,009

Special Revenue Fund - MFT (Fund 06.48)
Detail of Budgeted Expenditures - FY 2018-2019

Fiscal Year 2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019	
				Detail	Total
06	48	4132	Maintenance - Signage		10,000
			Upgrades and replacements	10000	
06	48	4133	Maintenance - Traffic Signals		25,000
			Traffic Signal Maintenance (Meade Electric)	9,000	
			Traffic Signal Maintenance (State of Illinois)	3,000	
			Traffic Signal Maintenance (Lake County)	3,000	
			Traffic signal knockdowns/emergency repairs	10,000	
06	48	4270	Street Lighting		50,000
			Knockdowns/emergency repairs	50,000	
06	48	4400	Contract Services		96,000
			Pavement Marking	40,000	
			Crack Sealing	10,000	
			Pavement Patching	.5,000	
			Murray & Trettle Weather Service	5,000	
			Street Sweeping	36,000	
06	48	4401	Contractual Services		120,000
			Pavement Preservation	65,000	
			Tree Replacement	5,000	
			LED Street Lighting Project	50,000	
06	48	4680	Operating Supplies		155,000
			Road salt (state bid)	120,000	
			Bituminous patching mixture	10000	
			Aggregate and mmulsion-patching	25,000	
06	48	4920	Other Improvements		1,590,000
			Salt Storage Building	40,000	
			2017 MFT Street Resurface Project	750,000	
			2018 MFT Street Resurface Project	800,000	

Community Development Block Grant (Fund 15)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
Beginning Fund Balance		527,962	517,889	517,889	517,889	647,449
Revenue						
3150	Grant Proceeds - HUD	77,850	221,750	221,750	80,000	221,750
3158	Grant Proceeds - Lake County HOME	9,625	118,095	118,095	50,000	0
	SubTotal Grant Proceeds:	87,475	339,845	339,845	130,000	221,750
3801	Interest	53	0	0	60	75
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	53	0	0	60	75
3932	Gain on Sale of Land	0	0	0	0	0
	SubTotal Financing Sources:	0	0	0	0	0
	Total Revenue:	87,528	339,845	339,845	130,060	221,825
Expenditures						
4302	CDBG Sidewalks/Streetscape	0	20,000	20,000	0	20,000
4324	CDBG Watermains	0	50,000	50,000	0	50,000
4350	Emergency Rehabs/Demolition	0	74,000	74,000	0	74,000
4351	Lake County HOME	53,054	174,000	174,000	500	0
4365	CDBG Police/Fire Equipment	10,164	0	0	0	0
4365	PADS/Crisis Intervention	0	33,000	33,000	0	33,000
4366	Admin/Tech Assistance Plan	11,162	44,000	44,000	0	44,000
	SubTotal Other Charges:	74,380	395,000	395,000	500	221,000
4780	Street & Alley Program	0	0	0	0	0
4990	Uncollected Loan Expense	23,221	0	0	0	0
	SubTotal Financing Sources:	23,221	0	0	0	0
4920	Other Improvements	0	0	0	0	0
	SubTotal Capital Programs:	0	0	0	0	0
4960	Non Bonded Debt	0	0	0	0	0
	SubTotal Debt Service:	0	0	0	0	0
	Total Expenditures:	97,601	395,000	395,000	500	221,000
	Surplus/(Deficit)	(10,073)	(55,155)	(55,155)	129,560	825
Ending Fund Balance		517,889	462,734	462,734	647,449	648,274

Capital Improvement Fund - (Fund 19.00)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	<i>Beginning Fund Balance</i>	45,210	45,210	45,210	45,210	45,210
4940	Equipment	0	0	0	0	45,210
	SubTotal Capital Outlay:	0	0	0	0	45,210
Total Housing:		0	0	0	0	0
	<i>Ending Fund Balance</i>	45,210	45,210	45,210	45,210	0

Obj	Itemized Description	Requested Amount	
		Detailed	Line Item
4940	Equipment	Fire Alarm System	
			45,210

Federal Forfeited Property (DEA) (Fund 31)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual			Approved	
	Beginning Fund Balance	41,904	164,174	164,174	164,174	117,880
	Revenue					
3120	Federal Forfeited Property (DEA)	119,717	60,000	60,000	50,000	0
3130	Federal Forfeited Property (DOJ)	2,551	0	0	0	0
	SubTotal Intergovernmental:	122,268	60,000	60,000	50,000	0
3801	Interest	2	0	0	0	0
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	2	0	0	0	0
	Total Revenue:	122,270	60,000	60,000	50,000	0
	Expenditures					
4310	Travel & Training	0	0	0	0	0
	SubTotal Contractual:	0	0	0	0	0
4680	Operating Supplies	0	0	0	0	0
	SubTotal Commodities:	0	0	0	0	0
4920	Other Improvements	0	0	0	0	0
	SubTotal Capital Programs:	0	0	0	0	0
4960	Non Bonded Debt	0	0	0	0	0
	SubTotal Debt Service:	0	0	0	0	0
4940	Equipment	0	53,000	53,000	96,294	0
	SubTotal Capital Outlay:	0	53,000	53,000	96,294	0
	Total Expenditure:	0	53,000	53,000	96,294	0
	Surplus/(Deficit):	122,270	7,000	7,000	(46,294)	0
	Ending Fund Balance	164,174	171,174	171,174	117,880	117,880

E911 Emergency Fund (Fund 33)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	537,020	357,998	357,998	357,998	337,698
	Revenue					
3111	E911 Surcharge Tax	15,615	20,000	20,000	16,000	16,000
3112	E911 Wireless Receipts/State	106,246	150,000	150,000	120,000	120,000
	SubTotal Taxes:	121,861	170,000	170,000	136,000	136,000
3801	Interest	153	130	130	100	100
	SubTotal Interest Income:	153	130	130	100	100
	Total Revenues:	122,014	170,130	170,130	136,100	136,100
	Expenditures					
4120	Maintenance - Equipment	31,663	29,643	29,643	30,000	43,900
4180	Maintenance - Computer	0	0	0	0	44,000
4230	Telephone	0	0	0	0	0
4310	Travel & Training	4,928	5,073	5,073	4,000	13,400
4340	Printing & Publications	98	98	98	0	0
4380	Medical Service	0	0	0	0	0
4400	Other Professional Services	8,571	6,376	6,376	6,400	3,800
4440	Dues & Memberships	1,422	942	942	1,000	2,100
4850	Equipment Leasing	0	0	0	0	0
	SubTotal Contractual Services:	46,681	42,132	42,132	41,400	107,200
4940	Equipment	198	0	0	15,000	1,100
4950	Capital Improvements	0	261,443	261,443	100,000	92,000
5001	Contingency	254,156	0	0	0	149,700
	SubTotal Capital Outlay:	254,354	261,443	261,443	115,000	242,800
	Total Expenditures:	301,036	303,575	303,575	156,400	350,000
	Surplus/(Deficit):	(179,022)	(133,445)	(133,445)	(20,300)	(213,900)
	Ending Fund Balance	357,998	224,553	224,553	337,698	123,798

Seized Drug Money - State (Fund 38)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	41,188	26,149	26,149	26,149	11,679
	Revenue					
3801	Interest	67	40	40	130	125
	SubTotal Interest Income:	67	40	40	130	125
3810	State of Illinois Awaras	1,340	500	500	26,900	500
3804	Seizure Reimbursement	713	0	0	0	0
	SubTotal Intergovernmental:	2,053	500	500	26,900	500
	Total Revenue:	2,120	540	540	27,030	625
	Expenditures					
4505	Refunded By Court Order	0	0	0	1,500	0
4560	Program Expenditures	0	40,000	40,000	40,000	0
	SubTotal Contractual Services:	0	40,000	40,000	41,500	0
4940	Equipment	17,159	0	0	0	0
	SubTotal Capital Outlay:	17,159	0	0	0	0
4920	Other Improvements	0	0	0	0	0
	SubTotal Capital Programs:	0	0	0	0	0
4960	Non Bonded Debt	0	0	0	0	0
	SubTotal Debt Service:	0	0	0	0	0
		0				
	Total Expenditure:	17,159	40,000	40,000	41,500	0
	Surplus/(Deficit)	(15,039)	(39,460)	(39,460)	(14,470)	625
	Ending Fund Ending Fund Balance	26,149	(13,311)	(13,311)	11,679	12,304

Sheridan Crossing TIF II (Fund 64)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	5,890,809	3,053,716	3,053,716	3,053,716	3,053,716
	Revenue					
3955	Transfer from Downtown TIF I	30,000	0	0	0	0
	SubTotal Contractual Services:	30,000	0	0	0	0
	Total Revenue:	30,000	0	0	0	0
	Expenditures					
4440	Professional Services	129,476	0	0	0	0
4930	Other Improvements	146,808	0	0	0	0
	SubTotal Other Expenses:	276,284	0	0	0	0
5004	Impairment Loss	2,590,809	0	0	0	0
	SubTotal Non-recurring Expense:	2,590,809	0	0	0	0
	Total Expenditures:	2,867,093	0	0	0	0
	Surplus/(Deficit):	(2,837,093)	0	0	0	0
	Beginning Fund Balance	3,053,716	3,053,716	3,053,716	3,053,716	3,053,716

Downtown TIF Redevelopment Area (Fund 65)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	<i>Beginning Fund Balance</i>	1,712,953	1,411,851	1,411,851	1,411,851	1,416,551
	Revenue					
3801	Interest	3,150	2,250	2,250	5,800	6,000
	SubTotal Interest Income:	3,150	2,250	2,250	5,800	6,000
3901	Sale of Property	11,285	10	10	0	0
	SubTotal Miscellaneous Revenue:	11,285	10	10	0	0
	Total Revenue:	14,435	2,260	2,260	5,800	6,000
	Expenditures					
4400	Other Professional Services	0	0	0	1,100	0
	SubTotal Contractual:	0	0	0	1,100	0
4722	Transfer - Series 2007C	182,400	0	0	0	0
4977	Transfer to Fund 64 (TIF Sheridan Cross)	30,000	0	0	0	0
	SubTotal Transfer To:	212,400	0	0	0	0
4920	Other Improvements	0	0	0	0	0
		0	0	0	0	0
5004	Impairment Loss	103,137	0	0	0	0
	SubTotal Non-recurring Expense:	103,137				
	Total Expenditures:	315,537	0	0	1,100	0
	Surplus/(Deficit):	(301,102)	2,260	2,260	4,700	6,000
	<i>Ending Fund Balance</i>	1,411,851	1,414,111	1,414,111	1,416,551	1,422,551

Skokie Highway TIF III (Fund 66)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual			Approved	
	Beginning Fund Balance	0	(3,403)	(3,403)	(3,403)	(8,403)
	Revenue					
3801	Interest	0	0	0	0	0
	SubTotal Interest Income:	0	0	0	0	0
	Total Revenue:	0	0	0	0	0
	Expenditures					
4400	Professional Services	3,403	0	0	5,000	50,000
	SutTotal Contractual:	3,403	0	0	5,000	50,000
4920	Other Improvements	0	0	0	0	1,000,000
	SutTotal Capital Outlay:	0	0	0	0	1,000,000
	Total Expenditures:	3,403	0	0	5,000	1,050,000
	Surplus/(Deficit)	(3,403)	0	0	(5,000)	(1,050,000)
	Ending Fund Balance	(3,403)	(3,403)	(3,403)	(8,403)	(1,058,403)

Grant Place Operating Fund (Fund 78)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	
		2017	Budget	Revised Budget	YTD Projected	2019 Approved
	Beginning Fund Balance	2,749	(17,547)	(17,547)	(17,547)	7,519
	Revenue					
3401	Rent	101,664	135,310	135,310	125,000	109,600
3402	Common Area Maintenance (CAM)	41,662	50,445	50,445	48,000	33,600
3904	Miscellaneous Revenue	2,500	0	0	0	0
	SubTotal Miscellaneous:	145,826	185,755	185,755	173,000	143,200
	Total Revenue:	145,826	185,755	185,755	173,000	143,200
	Expenditure					
4100	Maintenance - Building	34,724	25,000	25,000	45,000	20,000
4110	Maintenance - Grounds	19,129	14,000	14,000	4,500	39,000
4210	Insurance - Building	0	0	0	0	12,000
4230	Telephone	91	1,500	1,500	0	0
4260	Utilities	25,558	24,000	24,000	17,000	18,000
4400	Professional Services	9,400	15,000	15,000	0	0
4401	Contractual Services	4,212	4,000	4,000	350	12,500
4444	RE Taxes	73,009	73,009	73,009	81,084	90,000
4500	Attorney Fees	0	0	0	0	0
	SubTotal Contractual Services:	166,123	156,509	156,509	147,934	191,500
	Total Expenditures:	166,123	156,509	156,509	147,934	191,500
	Surplus/(Deficit)	(20,296)	29,246	29,246	25,066	(48,300)
	Ending Fund Balance	(17,547)	11,699	11,699	7,519	(40,781)

Grant Place Capital Fund (Fund 79)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	1,742,709	1,746,868	1,746,868	1,746,868	1,752,868
	Revenue					
3801	Interest	2,359	1,600	1,600	6,000	6,200
3904	Miscellaneous Revenue	1,800	0	0	0	0
	SubTotal Miscellaneous:	4,159	1,600	1,600	6,000	6,200
	Total Revenue:	4,159	1,600	1,600	6,000	6,200
	Expenditure					
4850	Miscellaneous Expenses	0	2,500	2,500	0	2,500
	SubTotal Contractual Services:	0	2,500	2,500	0	2,500
	Total Expenditures:	0	2,500	2,500	0	2,500
	Surplus/(Deficit)	4,159	(900)	(900)	6,000	3,700
	Ending Fund Balance	1,746,868	1,745,968	1,745,968	1,752,868	1,756,568



Debt Service Funds

Corporate Purpose Bond Summary - 2014-A (Fund 20)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	1,172,518	1,885,565	1,885,565	1,885,565	2,596,335
	Revenue					
3001	Property Tax - Debt Service	916,318	877,000	877,000	961,520	989,144
3007	Property Tax -TIF Increment	698,715	590,000	590,000	700,000	700,000
	SubTotal Property Taxes:	1,615,033	1,467,000	1,467,000	1,661,520	1,689,144
3801	Interest	435	50	50	500	500
3806	Interest - Investment	729	0	0	1,500	1,500
	SubTotal Interest Income:	1,164	50	50	2,000	2,000
	Total Revenue:	1,616,197	1,467,050	1,467,050	1,663,520	1,691,144
	Expenses					
4860	Interest	207,425	197,000	197,000	197,000	174,350
4870	Principal	695,000	755,000	755,000	755,000	805,000
4880	Fiscal Agent Bond Fees	725	600	600	750	750
	SubTotal Debt Service:	903,150	952,600	952,600	952,750	980,100
	Surplus/(Deficit)	713,047	514,450	514,450	710,770	711,044
	Ending Fund Balance	1,885,565	2,400,015	2,400,015	2,596,335	3,307,379

City of North Chicago
 Debt Service/Tax Levy Schedule
 Corporate Purpose General Obligation Bonds-Series 2014-A
 Original Principal: \$6,010,000

Payment Date	Interest	Principal	Total	Annual Debt Service	Tax Levy	Tax
05/01/14	0		0			
11/01/14	0	0	0	0	0	2013
05/01/15	52,647		52,647			
11/01/15	108,925	0	108,925	161,572	161,572	2014
05/01/16	108,925		108,925			
11/01/16	108,925	695,000	803,925	912,850	912,850	2015
05/01/17	98,500		98,500			
11/01/17	98,500	755,000	853,500	952,000	952,000	2016
05/01/18	87,175		87,175			
11/01/18	87,175	805,000	892,175	979,350	979,350	2017
05/01/19	75,100		75,100			
11/01/19	75,100	845,000	920,100	995,200	995,200	2018
05/01/20	58,200		58,200			
11/01/20	58,200	905,000	963,200	1,021,400	1,021,400	2019
05/01/21	40,100		40,100			
11/01/21	40,100	970,000	1,010,100	1,050,200	1,050,200	2020
05/01/22	20,700		20,700			
11/01/22	20,700	1,035,000	1,055,700	1,076,400	1,076,400	2021

Purpose: Redevelopment project costs within the downtown tax increment financing redevelopment project area. Date of issue: February 4, 2015

Note: Refunded the Series 2005-A general obligation bonds issued to fund redevelopment project costs in the downtown tax increment financing redevelopment area

Security: City's full faith and credit with annually levied property taxes

Corporate Purpose Bond Summary - 2007-C (Fund 22)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	367,333	589,507	589,507	589,507	610,929
	Revenue					
3001	Property Tax - Debt Service	821,029	832,905	832,905	850,000	862,916
3007	Property Tax -TIF Increment	0	0	0	0	0
	SubTotal Property Taxes:	821,029	832,905	832,905	850,000	862,916
3801	Interest	2,144	315	315	4,800	1,500
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	2,144	315	315	4,800	1,500
3920	Transfer from Series 2014-A	182,400	0	0	0	0
	Transfer from Series 2014-A:	182,400	0	0	0	0
	Total Revenue:	1,005,573	833,220	833,220	854,800	864,416
	Expenses					
4860	Interest	437,925	427,903	427,903	427,903	404,372
4870	Principal	345,000	405,000	405,000	405,000	450,000
4880	Fiscal Agent Bond Fees	475	600	600	475	500
	SubTotal Debt Service:	783,400	833,503	833,503	833,378	854,872
	Surplus/(Deficit)	222,174	(283)	(283)	21,423	9,544
	Ending Fund Balance	589,507	589,224	589,224	610,929	620,473

City of North Chicago
 Debt Service/Tax Levy Schedule
 Corporate Purpose General Obligation Bonds-Series 2007-C
 Original Principal: \$8,860,000

Payment Date	Interest	Principal	Total	Annual Debt Service	Tax Levy	Tax
05/01/14	241,839		241,839			
11/01/14	241,839	290,000	531,839	773,679	773,679	2013
05/01/15	233,415		233,415			
11/01/15	233,415	325,000	558,415	791,830	791,830	2014
05/01/16	223,974		223,974			
11/01/16	223,974	345,000	568,974	792,947	802,947	2015
05/01/17	213,951		213,951			
11/01/17	213,951	405,000	618,951	832,903	832,903	2016
05/01/18	202,186		202,186			
11/01/18	202,186	450,000	652,186	854,372	854,372	2017
05/01/19	189,114		189,114			
11/01/19	189,114	495,000	684,114	873,227	873,227	2018
05/01/20	174,734		174,734			
11/01/20	174,734	550,000	724,734	899,468	899,468	2019
05/01/21	158,756		158,756			
11/01/21	158,756	600,000	758,756	917,513	917,513	2020
05/01/22	141,326		141,326			
11/01/22	141,326	660,000	801,326	942,653	942,653	2021
05/01/23	122,153		122,153			
11/01/23	122,153	720,000	842,153	964,307	964,307	2022
05/01/24	100,517		100,517			
11/01/24	100,517	765,000	865,517	966,035	966,035	2023
05/01/25	77,529		77,529			
11/01/25	77,529	810,000	887,529	965,058	965,058	2024
05/01/26	53,189		53,189			
11/01/26	53,189	860,000	913,189	966,377	966,377	2025
05/01/27	27,346		27,346			
11/01/27	27,346	910,000	937,346	964,691	964,691	2026

Purpose: Redevelopment project costs within the downtown tax increment financing
 Date of Issue: August 15, 2007

Security: City's full faith and credit with annually levied property taxes

Corporate Purpose Bond Summary - 2007-A (Fund 24)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	367,333	377,245	377,245	377,245	380,464
	Revenue					
3001	Property Tax - Debt Service	268,296	269,400	269,400	272,094	273,710
3007	Property Tax -TIF Increment	0	0	0	0	0
	SubTotal Property Taxes:	268,296	269,400	269,400	272,094	273,710
3801	Interest	391	1,350	1,350	1,000	1,000
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	391	1,350	1,350	1,000	1,000
	Total Revenue:	268,687	270,750	270,750	273,094	274,710
	Expenses					
4860	Interest	63,300	59,400	59,400	59,400	51,000
4870	Principal	195,000	210,000	210,000	210,000	220,000
4880	Fiscal Agent Bond Fees	475	600	600	475	500
	SubTotal Debt Service:	258,775	270,000	270,000	269,875	271,500
	Surplus/(Deficit)	9,912	750	750	3,219	3,210
	Ending Fund Balance	377,245	377,995	377,995	380,464	383,674

City of North Chicago
 Debt Service/Tax Levy Schedule
 Corporate Purpose General Obligation Bonds-Series 2007-A
 Original Principal: \$2,475,000

Payment Date	Interest	Principal	Total	Annual Debt Service	Tax Levy	Tax
05/01/14	40,600		40,600			
11/01/14	40,600	170,000	210,600	251,200	251,200	2013
05/01/15	37,200		37,200			
11/01/15	37,200	180,000	217,200	254,400	254,400	2014
05/01/16	33,600		33,600			
11/01/16	33,600	195,000	228,600	262,200	262,200	2015
05/01/17	29,700		29,700			
11/01/17	29,700	210,000	239,700	269,400	269,400	2016
05/01/18	25,500		25,500			
11/01/18	25,500	220,000	245,500	271,000	271,000	2017
05/01/19	21,100		21,100			
11/01/19	21,100	240,000	261,100	282,200	282,200	2018
05/01/20	16,300		16,300			
11/01/20	16,300	255,000	271,300	287,600	287,600	2019
05/01/21	11,200		11,200			
11/01/21	11,200	270,000	281,200	292,400	292,400	2020
05/01/22	5,800		5,800			
11/01/22	5,800	290,000	295,800	301,600	301,600	2021

Purpose: Redevelopment project costs within the downtown tax increment financing redevelopment project area. Date of issue: May 9, 2007

Security: City's full faith and credit with annually levied property taxes

Corporate Purpose Bond Summary - 2007-B (Fund 29)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	115,637	117,749	117,749	117,749	118,474
	Revenue					
3001	Property Tax - Debt Service	207,091	205,060	205,060	205,060	207,111
3007	Property Tax -TIF Increment	0	0	0	0	0
	SubTotal Property Taxes:	207,091	205,060	205,060	205,060	207,111
3801	Interest	556	300	300	1,200	1,000
3806	Interest - Investment	0	0	0	0	0
	SubTotal Interest Income:	556	300	300	1,200	1,000
	Total Revenue:	207,647	205,360	205,360	206,260	208,111
	Expenses					
4860	Interest	205,060	205,060	205,060	205,060	205,060
4870	Principal	0	0	0	0	0
4880	Fiscal Agent Bond Fees	475	500	500	475	475
	SubTotal Debt Service:	205,535	205,560	205,560	205,535	205,535
	Surplus/(Deficit)	2,112	(200)	(200)	725	2,576
	Ending Fund Balance	117,749	117,549	117,549	118,474	121,050

City of North Chicago
Debt Service/Tax Levy Schedule
Corporate Purpose General Obligation Bonds-Series 2007-B
Original Principal: \$4,740,000

Payment Date	Interest	Principal	Total	Annual Debt Service	Tax Levy	Tax
05/01/14	102,530		102,530			
11/01/14	102,530	0	102,530	205,060	205,060	2013
05/01/15	102,530		102,530			
11/01/15	102,530	0	102,530	205,060	205,060	2014
05/01/16	102,530		102,530			
11/01/16	102,530	0	102,530	205,060	205,060	2015
05/01/17	102,530		102,530			
11/01/17	102,530	0	102,530	205,060	205,060	2016
05/01/18	102,530		102,530			
11/01/18	102,530	0	102,530	205,060	205,060	2017
05/01/19	102,530		102,530			
11/01/19	102,530	0	102,530	205,060	205,060	2018
05/01/20	102,530		102,530			
11/01/20	102,530	0	102,530	205,060	205,060	2019
05/01/21	102,530		102,530			
11/01/21	102,530	0	102,530	205,060	205,060	2020
05/01/22	102,530		102,530			
11/01/22	102,530	0	102,530	205,060	205,060	2021
05/01/23	102,530		102,530			
11/01/23	102,530	0	102,530	205,060	205,060	2022
05/01/24	102,530		102,530			
11/01/24	102,530	0	102,530	205,060	205,060	2023
05/01/25	102,530		102,530			
11/01/25	102,530	0	102,530	205,060	205,060	2024
05/01/26	102,530		102,530			
11/01/26	102,530	0	102,530	205,060	205,060	2025
05/01/27	102,530		102,530			
11/01/27	102,530	0	102,530	205,060	205,060	2026
05/01/28	102,530		102,530			
11/01/28	102,530	415,000	517,530	620,060	620,060	2027
05/01/29	93,608		93,608			
11/01/29	93,608	435,000	528,608	622,215	622,215	2028
05/01/30	84,255		84,255			
11/01/30	84,255	450,000	534,255	618,510	618,510	2029
05/01/31	74,580		74,580			
11/01/31	74,580	470,000	544,580	619,160	619,160	2030
05/01/32	64,475		64,475			
11/01/32	64,475	490,000	554,475	618,950	618,950	2031
05/01/33	53,940		53,940			
11/01/33	53,940	510,000	563,940	617,880	617,880	2032
05/01/34	42,848		42,848			
11/01/34	42,848	535,000	577,848	620,695	620,695	2033
05/01/35	31,211		31,211			
11/01/35	31,211	555,000	586,211	617,423	617,423	2034
05/01/36	19,140		19,140			
11/01/36	19,140	580,000	599,140	618,280	618,280	2035
05/01/37	6,525	300,000	306,525	306,525	306,525	2036

Purpose: Redevelopment project costs within the downtown tax increment financing redevelopment project area. Date of issue: May 9, 2007

Security: City's full faith and credit with annually levied property taxes



Internal Service Funds

Internal Service Funds

The Internal Service Funds are used to collect or consolidate costs in a single department. This consolidation helps the City track goods and/or services provided to various City departments. The Internal Service Funds then will charge the departments on either a cost reimbursement or fee basis using full-accrual accounting. In concept, Internal Service Funds should be self-supporting with income equal to expenditures. The City of North Chicago uses Internal Service Funds for (i) dental and vision; and (ii) retiree's health insurance.

Dental and Vision

The Dental and Vision Fund was established to account for the revenue and expenditure of funds for the City's self-insured dental and vision care program. Each participating operating department of the City makes payments into the Fund for those amounts that are necessary to fund anticipated claims.

Retiree's Insurance Premium

The Retiree's Insurance Premium Fund was established to account for the revenue and expenditure of funds intended to provide for the City's self-insured health and life insurance premium costs for retired personnel. Premiums are assessed to a retiree based upon a COBRA-based formula. Expenditures are equal to the actual charge for the elected coverage program.

Dental and Vision Fund (Fund 36)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	187,027	163,135	163,135	163,135	163,185
	Revenue					
3801	Interest Income	50	90	90	50	50
	SubTotal Interest Income:	50	90	90	50	50
3918	Employer Contributions	133,863	155,000	155,000	144,000	150,000
	SubTotal Miscellaneous Income:	133,863	155,000	155,000	144,000	150,000
	Total Revenue:	133,913	155,090	155,090	144,050	150,050
	Expenditures					
4091	Dental Expenses	129,006	110,000	110,000	120,000	125,000
4092	Vision Expenses	16,256	17,000	17,000	17,000	17,000
4450	Administrative Fees	12,543	21,000	21,000	7,000	7,000
	SubTotal Contractual:	157,805	148,000	148,000	144,000	149,000
	Total Expenditures:	157,805	148,000	148,000	144,000	149,000
	Surplus/(Deficit):	(23,892)	7,090	7,090	50	1,050
	Ending Fund Balance	163,135	170,225	170,225	163,185	164,235

Retiree Premium Fund (Fund 40)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
	Beginning Fund Balance	0	0	0	0	2,010
	Revenue					
3801	Interest Income	5	40	40	10	10
	SubTotal Interest Income:	5	40	40	10	10
3811	Retiree Health & Life Premiums	167,806	225,000	225,000	150,000	170,200
3904	Miscellaneous Revenue	40	0	0	0	0
	SubTotal Miscellaneous Income:	167,846	225,000	225,000	150,000	170,200
	Total Revenue:	167,851	225,040	225,040	150,010	170,210
	Expenditures					
4031	Medical Health Premiums	164,313	220,000	220,000	145,000	167,000
4072	Life Insurance Premiums	3,502	3,200	3,200	3,000	3,200
4850	Miscellaneous Expense	36	0	0	0	0
	SubTotal Contractual:	167,851	223,200	223,200	148,000	170,200
		36				
	Total Expenditures:	167,851	223,200	223,200	148,000	170,200
	Surplus/(Deficit):	0	1,840	1,840	2,010	10
	Ending Fund Balance	0	1,840	1,840	2,010	2,020



Enterprise Fund

Enterprise Funds

Enterprise Funds are used to account for activities similar to those found in the private sector. These funds use net income with a fee charged to customers for services performed. The City uses the enterprise format to account for the revenue and expenses of the water utility as well as wastewater (sewer) operations.

Although historically separate, the City merged together the Water and Sewer Funds in FY2016-17. Although the revenues are combined, the Water and Sewer Divisions operate separately. Therefore, their expenditures are tracked separately.

The Water and Sewer Fund pays for water facilities and water services. The City's Water Division owns and operates the North Chicago Water Treatment Plant. This state-of-the-art water plant provides safe, high-quality water to homes, businesses and school in an efficient and effective manner. The North Chicago Water Treatment Plant meets and exceeds all standards set by the Federal Environmental Protection Agency (EPA) and State Illinois Environmental Protection Agency (IEPA). The Water Division serves both City residents and businesses as well as external customers outside its municipal boundaries. Its current external customers are Abbott Park, the Sanctuary Subdivision of Lake Bluff, and the unincorporated Arden Shores neighborhood through Lake County Public Works.

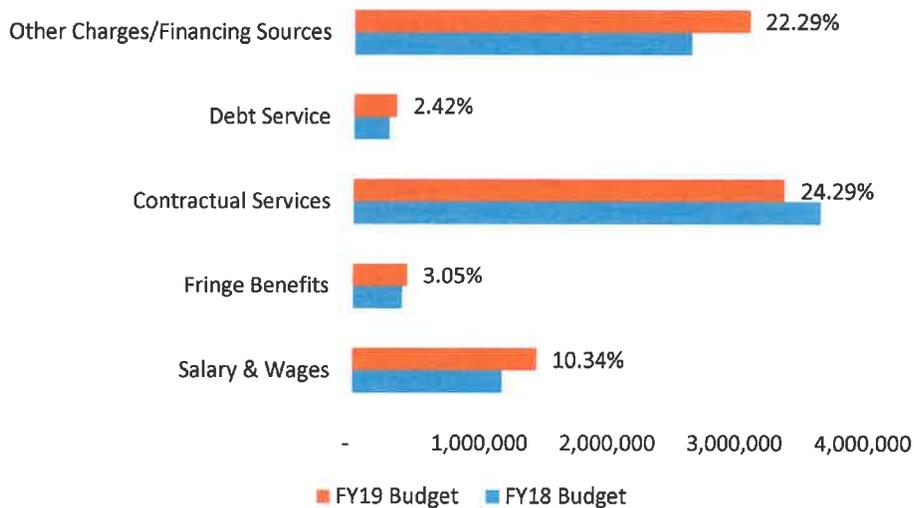
The Sewer Fund pays for the City's wastewater collection system. The Sewer Division operates this system. Through this system, the City sends its wastewater to the North Shore Water Reclamation District pumping station for treatment.

Additionally, the City's refuse service contract is accounted for within the overall structure of the enterprise for efficiency since refuse collection charges are billed with those for water and sewer use. To provide refuse services, the City has an agreement with a private contract hauler to remove refuse and garbage for all residential customers.

In FY2018-19, the Water and Sewer Fund is forecasted to bring in approximately \$8.2million. Over the last several years, the City has worked diligently to recover water/sewer revenues. In coordination with the Public Works (PW) Department, fiscal staff audited each water account. At the same time, PW staff visited sites, fixed/replaced water meters, and streamlined its appointment process. Such efforts have helped the City capture lost water revenue.

Finance Summary

Below is a table detailing a comparison between FY18 and FY19 Budgets. Projects for the Water and Sewer Funds include \$1.15Mil for building improvements and \$3.1Mil for water main replacements, a vehicle wash bay, and SCADA upgrades.



Enterprise Fund - Summary (Fund 07)

	Fiscal Year	Fiscal Year 2018			Fiscal Year
	2017	Budget	Revised Budget	YTD Projected	2019 Approved
	Actual				
Beginning Unrestricted Fund Balance	8,908,301	7,369,686	7,369,686	7,369,686	7,319,586
Property Taxes	232,498	237,000	237,000	237,000	280,932
Grants	0	0	0	0	0
Charges & Fees	7,924,602	8,161,000	8,161,000	7,285,650	7,880,500
Interest	27,305	12,000	12,000	43,000	40,000
Transfers from	0	0	0	75,000	75,000
Miscellaneous	56,417	137,000	137,000	7,000	10,000
	8,240,822	8,547,000	8,547,000	7,647,650	8,286,432
Expenditure by Category					
Salary & Wages	1,269,675	1,166,284	1,166,284	1,269,600	1,437,700
Fringe Benefits	381,488	384,144	384,144	354,750	424,750
Contractual Services	2,418,507	3,654,400	3,654,400	1,939,300	3,378,000
Commodities	202,840	437,850	437,850	192,450	478,250
Capital Programs & Projects	2,439,585	3,078,000	3,078,000	1,025,000	4,750,000
Debt Service	93,777	278,150	278,150	278,650	336,501
Other Charges/Financing Sources	2,175,000	2,638,000	2,638,000	2,638,000	3,100,000
Total Expenditures	8,980,871	11,636,828	11,636,828	7,697,750	13,905,201
Expenditure by Department					
Water	7,384,449	8,608,911	8,608,911	5,857,925	11,089,563
Sewer	840,537	1,480,917	1,480,917	1,143,825	2,065,638
Refuse	755,885	762,000	762,000	696,000	750,000
Engineering	0	785,000	785,000	0	0
Total Fund Expenditures	8,980,871	11,636,828	11,636,828	7,697,750	13,905,201
Audit adjustments	(798,566)				
Net Revenue/(Net Loss)	(740,049)	(3,089,828)	(3,089,828)	(50,100)	(5,618,769)
Ending Unrestricted Fund Balance	7,369,686	4,279,858	4,279,858	7,319,586	1,700,817

Enterprise Fund - Water Division (Fund 07.50)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percent Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
Revenue							
3001	Property Tax - General	232,498	182,000	182,000	237,000	280,932	
	SubTotal Taxes:	232,498	182,000	182,000	237,000	280,932	54.36%
3401	Water Usage - Industrial	1,721,596	1,850,000	1,850,000	1,675,000	1,850,000	
3404	Water Usage - Abbott Park	813,820	845,000	845,000	750,000	750,000	
3405	Water Usage - Abbvie Raw Water	689,413	810,000	810,000	650,000	700,000	
3406	Water Usage - Residential	1,298,867	1,310,000	1,310,000	1,200,000	1,325,000	
3407	Water Usage - Commercial	351,747	400,000	400,000	310,000	400,000	
3408	Water - Penalties/Late Charges	51,582	45,000	45,000	50,000	50,000	
3410	Service Restoration Fees	17,425	19,000	19,000	16,000	18,000	
3411	Water Meter Sales	75,571	21,000	21,000	20,000	20,000	
3412	Tap-on Fees	151,975	45,000	45,000	25,000	45,000	
3416	Base Water Fees - Industrial	53,819	59,000	59,000	55,000	59,000	
3417	Base Water Fees - Abbott Park	37,656	41,000	41,000	37,650	41,000	
3418	Base Water Fees - Commercial	93,521	103,000	103,000	93,000	95,000	
3419	Base Water Fees - Residential	450,930	510,000	510,000	450,000	475,000	
3452	Sewer Usage - Residential	445,049	525,000	525,000	450,000	450,000	
3453	Sewer Usage - Industrial	615,768	639,000	639,000	575,000	615,000	
3454	Sewer - Penalties/Late Charges	16,042	13,000	13,000	16,000	16,000	
3455	Sewer Usage - Commercial	105,707	108,000	108,000	100,000	105,000	
3457	Base Sewer Fees - Residential	68,888	86,000	86,000	69,000	70,000	
3458	Base Sewer Fees - Industrial	7,978	9,000	9,000	8,000	8,500	
3459	Base Sewer Fees - Commercial	12,973	15,000	15,000	13,000	15,000	
3905	Raw Water Equipment - Abbvie	23,707	23,000	23,000	23,000	23,000	
3909	Refuse	820,568	755,000	755,000	700,000	750,000	
	SubTotal Fees:	7,924,602	8,231,000	8,231,000	7,285,650	7,880,500	-4.26%
3801	Interest	17,105	12,000	12,000	24,000	25,000	
3806	Interest - Investments	10,200	0	0	19,000	15,000	
	SubTotal Interest:	27,305	12,000	12,000	43,000	40,000	233.33%
3927	Transfer from General Fund	0	0	0	75,000	75,000	
	Transfer From:	0	0	0	75,000	75,000	100.00%
3904	Miscellaneous Revenue	56,417	0	0	7,000	10,000	
	SubTotal Miscellaneous:	56,417	0	0	7,000	10,000	100.00%
	Total Water Fund Revenue:	8,240,822	8,425,000	8,425,000	7,647,650	8,286,432	-1.64%

EnterpriseFund - Water (Fund 07.50)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percent Change
		2017	Budget	Revised Budget	YTD Projected	2019 Approved	
Expenditures							
4000	Full-Time Wages	879,495	794,659	794,659	850,000	1,018,200	
4001	Part-Time Wages	0	0	0	3,500	3,500	
4010	Overtime	156,274	164,355	164,355	169,000	170,000	
4017	Comp Time Used	0	0	0	0	0	
4022	Sick Leave Sellback	364	0	0	100	0	
	SubTotal Salaries and Wages:	1,036,133	959,014	959,014	1,022,600	1,191,700	24.26%
4020	IMRF Match	89,482	86,503	86,503	91,000	87,000	
4025	Workers Compensation	3,535	5,000	5,000	0	0	
4030	Employer's Health Insurance	119,468	117,704	117,704	115,000	176,000	
4035	Employer's Dental & Vision Insurance	10,792	7,000	7,000	8,100	16,700	
4070	Social Security Match	60,068	59,459	59,459	62,000	63,100	
4071	Medicare Match	13,952	13,906	13,906	14,500	14,800	
4072	Life Insurance Premiums	6,506	6,500	6,500	2,600	1,700	
	SubTotal Fringe Benefits:	303,802	296,072	296,072	293,200	359,300	21.36%
4100	Maintenance - Building	33,696	150,000	150,000	200,000	60,000	
4110	Maintenance - Vehicles	6,525	3,000	3,000	13,000	10,000	
4120	Maintenance - Equipment	167,809	208,500	208,500	170,000	248,500	
4160	Maintenance - Utility System	66,031	318,000	318,000	50,000	405,000	
4180	Maintenance - Other	0	5,000	5,000	0	5,000	
4230	Telephone	5,507	3,500	3,500	4,800	6,000	
4260	Utilities	678,585	685,000	685,000	515,000	676,000	
4280	Rentals	163	1,000	1,000	500	1,000	
4310	Travel and Training	1,764	4,000	4,000	1,000	5,000	
4320	Postage	13,759	15,000	15,000	7,500	15,000	
4340	Printing and Publishing	3,969	5,000	5,000	3,500	5,500	
4360	Engineering Services	455,591	50,000	50,000	120,000	450,000	
4380	Medical Services	0	500	500	0	0	
4400	Other Professional Services	108,000	36,500	36,500	63,000	80,000	
4440	Dues and Memberships	0	0	0	300	1,500	
4450	Service Charges	538	0	0	0	0	
4480	Sludge Services	22,808	50,000	50,000	20,000	30,000	
4510	Intake Inspection	1,924	253,000	253,000	3,000	92,000	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	1,566,668	1,788,000	1,788,000	1,171,600	2,090,500	16.92%
4650	Office Supplies	851	5,000	5,000	750	750	
4660	Gasoline and Oil	0	25,000	25,000	15,000	45,000	
4670	Maintenance Supplies	4,768	135,000	135,000	15,000	120,000	
4680	Operating Supplies	80,647	155,000	155,000	55,000	165,000	

EnterpriseFund - Water (Fund 07.50)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	Percent Change	
		2017	Budget	Revised Budget	YTD Projected		2019 Approved
4690	Uniforms	8,730	10,750	10,750	9,200	13,000	
4710	Publications	0	0	0	0	0	
4800	Reimbursements	0	0	0	0	0	
4850	Miscellaneous Expense	5,707	1,000	1,000	1,000	5,000	
	SubTotal Commodities:	100,703	331,750	331,750	95,950	348,750	5.12%
4910	Building Improvements	0	0	0	0	1,150,000	
4920	Other Improvements	2,354,614	2,850,000	2,850,000	1,000,000	3,135,000	
4930	Vehicles	26,046	70,000	70,000	10,000	0	
4940	Equipment	1,103	5,000	5,000	0	50,000	
4960	Water Meters	44,338	60,000	60,000	15,000	125,000	
4960	Capital Lease	0	0	0	0	0	
	SubTotal Capital Programs:	2,426,101	2,985,000	2,985,000	1,025,000	4,460,000	49.41%
4860	Interest - 2014B	91,636	102,500	102,500	102,500	102,500	
4861	Non Bonded Interest Expense	1,418	0	0	0	0	
4865	Interest - 2014B	0	36,575	36,575	36,575	36,575	
4880	Bond Service Fees - 2014B	488	0	0	500	238	
4960	Non Bonded Debt	0	0	0	0	0	
	SubTotal Debt Service:	93,542	139,075	139,075	139,575	139,313	0.17%
4781	Transfer to General Fund	1,857,500	2,110,000	2,110,000	2,110,000	2,500,000	
	SubTotal Transfer To:	1,857,500	2,110,000	2,110,000	2,110,000	2,500,000	18.48%
Total Water:		7,384,449	8,608,911	8,608,911	5,857,925	11,089,563	28.81%

Enterprise Fund - Water (Fund 07.50)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019 -	
				Request Detail	Total
Expenditures					
07	50	4100	Maintenance-Buildings		60,000
			Roof Repairs	50,000	
			New Interior doors	10,000	
Sick Leave Sellback					
07	50	4110	Maintenance-Vehicles		10,000
			Miscellaneous repairs	10,000	
07	50	4120	Maintenance-Equipment		248,500
			Valves	10,000	
			Hach Service Agreement	25,000	
			Centrisys Agreement	10,000	
			Hach equipment/software	20,000	
			Flow Meters- Repair and Calibration	75,000	167,500
			Chemical feed equipment/parts	15,000	
			Filtration equipment/parts	10,000	
			Sludge Tank chain replacement	20,000	
			Sludge Tank Flite Repair/replacement	15,000	
			Backflow preventers	2,000	
			Crane/hoist	3,000	
			Safety equipment	2,500	
			Maintenance tools	2,500	
			Lubricants/grease	1,000	
			Software upgrades	3,500	
			Dehumidifier Service	6,000	
			Electrical Switch Gear Maint	25,000	
			Boiler Maintenance Agmnt	3,000	
07	50	4160	Maintenance-Utility System		405,000
			Green Bay Rd Water Tank Repairs	200,000	
			Arc Flash analysis	25,000	
			Ejector pit sump pumps	30,000	
			Sludge pump	25,000	
			WTP sanitary forcemain replacement	100,000	
			Valve Exercising-ME Simpson	25,000	
07	50	4180	Maintenance-Other		5,000
			Software & copiers	5,000	
07	50	4260	Utilities		676,000
			Elec Energy	500,000	
			Electricity Delivery - ComEd	100,000	
			Gas - Heat	50,000	
			Gas Delivery	25,000	
			Sanitary - North Shore	1,000	

Enterprise Fund - Water (Fund 07.50)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019 -	
				Request Detail	Total
Expenditures					
07	50	4310	Travel and Training		5,000
			Water Conference and Professional Seminars	500	
			AWWA Operator Continuing Ed	4,500	
07	50	4340	Printing and Publishing		5,500
			Door hangers	1,500	
			Engineer Services	2,000	
			Miscellaneous	2,000	
07	50	4360	Engineering Services		450,000
			Water Plant	100,000	
			Distribution System	125,000	
			Green Bay Tank	75,000	
			Water Tower	150,000	
07	50	4400	Professional Services		80,000
			Scada Upgrade	20,000	
			Water Testing Services	35,000	
			Comptroller (GovHR)	25,000	
07	50	4510	Intake Inspections		92,000
			Drivers Intake	50,000	
			Green Bay Tank	12,000	
			Wet Well	5,000	
			Misc. Contractor Services	25,000	
07	50	4670	Maintenance Supplies		120,000
			WM Break Repair Supplies	50,000	
			Valve Replacements	20,000	
			Hydrant Replacements	20,000	
			HMA and aggregate	30,000	
07	50	4680	Operating Supplies		165,000
			Water Treatment Chemicals	150,000	
			Lab Supplies - Testing	15,000	
07	50	4910	Building Improvements		1,150,000
			Reprofile WTP Site	1,000,000	
			Phase II Plant Rehab (Parapet Caps and Façade)	150,000	

Enterprise Fund - Water (Fund 07.50)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019 - Request	
				Detail	Total
Expenditures					
07	50	4920	Other Improvements		3,135,000
			Water Main Replacement	3,000,000	
			Vehicle Wash Bay	5,000	
			Alum Feed System Upgrade	30,000	
			SCADA	100,000	
07	50	4930	Vehicles		100,000
			Life Cycle Implementation	100,000	
07	50	4940	Equipment		50,000
			Pump Replacements	50,000	
07	50	4960	Water Meters		125,000
			Meter Testing and Calibration	50,000	
			SMART Meter Implementation	50,000	
			Water Meters and Horns	25,000	
7	50	4781	Transfer to General Fund		2,500,000
			Transfer	2,500,000	

EnterpriseFund - Sewer (Fund 07.51)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percent Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
Expenditures							
4000	Full-Time Wages	211,428	182,619	182,619	220,000	219,000	
4001	Part-Time Wages	0	0	0	0	0	
4010	Overtime	22,114	24,651	24,651	27,000	27,000	
4017	Comp Time Used	0	0	0	0	0	
4022	Sick Leave Sellback	0	0	0	0	0	
	SubTotal Salaries and Wages:	233,542	207,270	207,270	247,000	246,000	18.69%
4020	IMRF Match	19,931	18,696	18,696	22,000	18,300	
4025	Workers Compensation	0	0	0	0	0	
4030	Employer's Health Insurance	37,232	50,420	50,420	19,000	26,800	
4035	Employer's Dental & Vision Insurance	3,289	2,100	2,100	2,700	3,200	
4070	Social Security Match	13,312	12,851	12,851	14,000	13,600	
4071	Medicare Match	3,209	3,005	3,005	3,500	3,200	
4072	Life Insurance Premiums	713	1,000	1,000	350	350	
	SubTotal Fringe Benefits:	77,686	88,072	88,072	61,550	65,450	-25.69%
4100	Maintenance - Building	4,341	15,000	15,000	5,000	10,000	
4110	Maintenance - Vehicles	29,434	15,000	15,000	13,000	33,000	
4120	Maintenance - Equipment	4,286	15,000	15,000	5,000	10,000	
4150	Maintenance - Grounds	0	2,500	2,500	0	2,500	
4160	Maintenance - Utility System	0	10,000	10,000	0	0	
4180	Maintenance - Other	0	2,000	2,000	0	0	
4230	Telephone	3,552	3,500	3,500	3,500	4,000	
4260	Utilities	0	0	0	0	0	
4280	Rentals	0	5,000	5,000	500	1,000	
4310	Travel and Training	545	4,000	4,000	1,000	2,000	
4360	Engineering Services	0	0	0	1,000	140,000	
4380	Medical Services	0	400	400	0	0	
4400	Other Professional Services	52,580	10,000	10,000	40,000	50,000	
4401	Contractual Services	1,216	237,000	237,000	2,700	285,000	
4440	Dues and Memberships	0	0	0	0	0	
4740	Public Relations	0	0	0	0	0	
	SubTotal Contractual Services:	95,954	319,400	319,400	71,700	537,500	68.28%
4650	Office Supplies	0	2,500	2,500	200	500	
4660	Gasoline and Oil	0	10,000	10,000	7,500	10,000	
4670	Maintenance Supplies	68,713	85,000	85,000	60,000	85,000	
4680	Operating Supplies - Plant	24,608	3,500	3,500	25,000	25,000	
4690	Uniforms	8,200	4,100	4,100	3,800	9,000	

EnterpriseFund - Sewer (Fund 07.51)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year	Percent Change
		2017	Budget	Revised Budget	YTD Projected	2019	
		Actual				Approved	
4710	Publications	0	0	0	0	0	
4800	Reimbursements	0	0	0	0	0	
4850	Miscellaneous Expense	616	1,000	1,000	0	0	
	SubTotal Commodities:	102,137	106,100	106,100	96,500	129,500	22.05%
4910	Building Improvements	0	0	0	0	0	
4920	Other Improvements	4,134	0	0	0	0	
4930	Vehicles	9,350	88,000	88,000	0	0	
4940	Equipment	0	5,000	5,000	0	40,000	
4981	Construction Projects	0	0	0	0	250,000	
	SubTotal Capital Programs:	13,484	93,000	93,000	0	290,000	211.83%
4860	Interest - 2014B	0	102,500	102,500	102,500	102,500	
4861	Non Bonded Interest Expense	0	0	0	0	0	
4865	Interest - 2014B	0	36,575	36,575	36,575	36,575	
4880	Bond Service Fees - 2014B	235	0	0	0	238	
4960	Non Bonded Debt (IEPA)	0	0	0	0	57,875	
	SubTotal Debt Service:	235	139,075	139,075	139,075	197,188	41.79%
4781	Transfer to General Fund	317,500	528,000	528,000	528,000	600,000	
	SubTotal Transfer To:	317,500	528,000	528,000	528,000	600,000	13.64%
Total Sewer:		840,537	1,480,917	1,480,917	1,143,825	2,065,638	39.48%

Enterprise Fund - Sewer (Fund 07.51)
Detail of Budgeted Expenditures - FY 2018-2019

Fund	Dept	Obj	Itemized Description	Fiscal Year 2019 - Request Detail	Request Total
<u>Expenditures</u>					
7	51	4112	Maintenance - Vehicle		33,000
			Vehicle	15,000	
			Equipment	18,000	
<u>Sick Leave Sellback</u>					
07	51	4360	Engineering Services		140,000
			Storm and Sanitary	60,000	
			14th Street Rconstruction	80,000	
07	51	4400	Professional Services		50,000
			Sewer Televising	30,000	
			Other TBD Services	20,000	
07	51	4401	Contractual Services		285,000
			San Sewer Lining Televising and Cleaning- 14th St	200,000	
			Sanitary Sewer Spot Repairs	60,000	
			Manhole Adj and Repairs	25,000	
7	51	4940	Equipment		40,000
			Sewer Televising Equipment	40,000	
07	51	4781	Transfer to General Fund		600,000
			Transfer	600,000	

EnterpriseFund - Refuse (Fund 07.52)

Account	Description	Fiscal Year	Fiscal Year 2018		Fiscal Year	Percent Change
		2017	Budget	Revised Budget	YTD Projected	
		Actual			Approved	
Expenditures						
4402	Refuse Collection	755,885	762,000	762,000	696,000	750,000
	SubTotal Contractual Services:	755,885	762,000	762,000	696,000	750,000
	Sick Leave Sellback	755,885	762,000	762,000	696,000	750,000

EnterpriseFund - Engineering (Fund 07.53)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year		
		2017	Budget	Revised Budget	YTD Projected	2019	Request	Approved
	Expenditures							
4400	Other Professional Services	0	785,000	785,000	0	0	0	
4401	Contractual Services	0	0	0	0	0	0	
	SubTotal Contractual Services:	0	785,000	785,000	0	0	0	0
	Total Engineering:	0	785,000	785,000	0	0	0	0



Library Fund

Library Fund

The North Chicago Public Library (NCPL) connects people with resources to create a city of lifelong learners. Libraries are the memory of humankind, irreplaceable repositories of documents of human thoughts and actions. The North Chicago Public Library is a facility that strives to service a diverse population of 32,574 in the North Chicago area. It provides a storehouse of knowledge at the heart of the world's only United States Navy recruit training command: Naval Station Great Lakes.

As its overriding mission, the NCPL seeks to provide learning resources and informational services that support and improve individual, family, and community life while enhancing educational, historical, cultural, and recreational experiences.

The Board of Library Trustees consists of nine trustees appointed by the Mayor, with the consent of City Council; no more than one trustee will be a member of the City Council. The Board of Library Trustees has the power to make any reasonable rules and regulations governing the use of the library and library facilities. The Board has charge of the operation of the library and the expenditure of all library funds.

Library Fund (Fund 03)

	Fiscal Year	Fiscal Year 2018			Fiscal Year
	2017	Budget	Revised Budget	YTD Projected	2019
	Actual				Approved
<i>Beginning Fund Balance</i>	1,647,268	1,726,320	1,726,320	1,726,320	1,865,545
Revenue					
Taxes	769,165	763,000	763,000	763,000	764,392
Grants	25,108	20,000	20,000	0	30,000
Fines & Fees	16,922	14,000	14,000	12,500	12,200
Other Charges	432	0	0	1,200	500
Interest Income	54	200	200	250	250
Miscellaneous	8,924	21,000	21,000	8,700	11,500
Total Revenue:	820,604	818,200	818,200	785,650	818,842
Expenditures					
Personnel & Fringe Benefits	319,852	479,827	479,827	420,575	513,569
Contractual	249,947	131,800	131,800	68,900	201,908
Commodities	65,996	57,000	57,000	52,700	47,400
Capital Programs	104,974	115,410	115,410	104,000	64,000
Debt Service	0	0	0	0	0
Other Charges	783	2,200	2,200	250	2,200
Transfer to	0	0	0	0	60,000
Total Expenditure:	741,553	786,237	786,237	646,425	889,077
<i>Surplus/(Deficit)</i>	79,052	31,963	31,963	139,225	(70,235)
<i>Ending Balance</i>	1,726,320	1,758,283	1,758,283	1,865,545	1,795,309

Library Fund (Fund 03)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Request
Revenue						
3001	Property Tax - General	731,087	725,000	725,000	725,000	723,732
3005	Property Tax - FICA/IMRF	38,078	38,000	38,000	38,000	40,660
	SubTotal Taxes:	769,165	763,000	763,000	763,000	764,392
3150	Grant Proceeds	25,108	20,000	20,000	0	30,000
	SubTotal Grant Proceeds:	25,108	20,000	20,000	0	30,000
3507	Rental Income	0	0	0	0	2,200
3505	Fines & Fees	16,922	14,000	14,000	12,500	10,000
	SubTotal Fines & Fees:	16,922	14,000	14,000	12,500	12,200
3602	Photo Copies	432	0	0	1,200	500
	SubTotal Other Charges:	432	0	0	1,200	500
3801	Interest Income	54	200	200	250	250
	SubTotal Interest Income:	54	200	200	250	250
3903	Donations	0	10,000	10,000	0	10,000
3904	Miscellaneous	8,366	10,000	10,000	8,500	1,000
3905	Friends of NCPL	559	1,000	1,000	200	500
	SubTotal Miscellaneous Income:	8,925	21,000	21,000	8,700	11,500
Total Library:		820,606	818,200	818,200	785,650	818,842

Library Fund (Fund 03)

Account	Description	Fiscal Year	Fiscal Year 2018			Fiscal Year
		2017	Budget	Revised Budget	YTD Projected	2019
		Actual				Approved
Expenditures						
4000	Full-Time Wages	230,582	290,253	290,253	270,000	328,162
4001	Part-Time Wages	0	108,032	108,032	50,000	92,597
4006	Holiday Pay	0	0	0	0	0
4010	Overtime	0	0	0	0	0
4017	Comp Time Used	0	0	0	0	0
	SubTotal Salaries and Wages:	230,582	398,285	398,285	320,000	420,759
4020	IMRF Match	20,497	25,732	25,732	25,000	28,305
4030	Employer's Health Insurance	47,850	19,392	19,392	50,000	24,392
4035	Employer's Dental & Vision Insurance	3,091	5,741	5,741	3,600	6,315
4070	Social Security Match	13,920	24,386	24,386	17,000	26,825
4071	Medicare Match	3,254	5,703	5,703	4,200	6,273
4072	Life Insurance Premiums	657	588	588	775	700
	SubTotal Fringe Benefits:	89,270	81,542	81,542	100,575	92,810
4100	Maintenance - Buildings	6,670	20,000	20,000	7,500	73,298
4110	Maintenance - Vehicles	677	4,500	4,500	900	2,500
4120	Maintenance - Equipment	24,816	20,000	20,000	12,000	20,000
4150	Maintenance - Grounds	4,067	5,000	5,000	6,500	25,000
4180	Maintenance - Other	0	0	0	0	0
4190	Snow Removal	0	1,000	1,000	0	1,000
4230	Telephone	6,508	5,000	5,000	5,600	6,000
4260	Utilities	1,767	2,250	2,250	1,800	2,500
4280	Rentals	0	1,000	1,000	0	1,000
4310	Travel and Training	3,186	7,000	7,000	3,500	7,000
4320	Postage	835	2,500	2,500	1,000	2,500
4340	Printing and Publishing	277	2,000	2,000	1,000	2,000
4370	Legal Services	9,261	6,000	6,000	5,000	7,000
4400	Other Professional Services	170,106	20,000	20,000	0	10,000
4401	Contractual Services	66	0	0	400	360
4420	Janitorial Services	1,801	4,000	4,000	3,000	4,000
4440	Dues and Memberships	1,542	3,000	3,000	1,500	3,000
4530	Boards & Commissions	12,029	18,000	18,000	10,000	21,000
4450	Bank Service Charges	0	0	0	0	2,400
4570	Pest Control	1,205	1,550	1,550	1,200	1,600
4740	Public Relations	5,133	9,000	9,000	8,000	9,750
	SubTotal Contractual Services:	249,947	131,800	131,800	68,900	201,908
4650	Office Supplies	4,365	4,000	4,000	3,500	4,000
4660	Gasoline & Oil	146	1,500	1,500	200	900

4670	Maintenance Supplies	4,274	2,000	2,000	3,000	3,000
4680	Operating Supplies	10,322	4,000	4,000	3,800	4,000
4690	Uniforms	889	500	500	200	500
4710	Publications	2,137	4,000	4,000	2,000	4,000
4800	Reimbursements	-15	0	0	0	0
4850	Miscellaneous Expense	1,398	1,000	1,000	0	1,000
4890	Book Purchase/Rental	42,480	40,000	40,000	40,000	30,000
	SubTotal Commodities:	65,996	57,000	57,000	52,700	47,400
4910	Building Improvements	44,415	60,000	60,000	60,000	5,000
4940	Equipment	16,812	10,000	10,000	0	10,000
4960	Capital Lease	0	0	0	0	0
4990	Audio Visual	2,678	4,000	4,000	3,000	4,000
5000	Computer Programming	41,069	41,410	41,410	41,000	45,000
	SubTotal Capital Programs:	104,975	115,410	115,410	104,000	64,000
4960	Non Bonded Debt	0	0	0	0	0
	SubTotal Debt Service:	0	0	0	0	0
4851	Friends of the NCPL	783	2,200	2,200	250	2,200
	SubTotal Other Charges	783	2,200	2,200	250	2,200
4781	Transfer to General Fund	0	0	0	0	60,000
		0	0	0	0	60,000
Total Library:		740,770	786,237	786,237	646,175	889,077



Staffing Information

The staffing for the FY19 Budget for the City, is decreased from both current counts as well as authorized position for the previous fiscal year budget. The largest difference is in the Police Department, where we authorized and funded for hiring additional patrol officers. During FY18, the city was unable to hire officers. The City continues its search for qualified candidates and has again included budget for new hires in this department.

During the year we have had open positions and as such to reduce our budget have not funded some of those positions.

Service levels will not change as those responsibilities were allocated to other personnel or outsourced.

Below is the current staffing information. Please note that our list includes Elected and Appointed Officials but not in our salary counts.

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Mayor	Elected	1.0	1.0	0.0	1.0
City Clerk	Elected	1.0	1.0	0.0	1.0
Treasurer	Elected	1.0	1.0	0.0	1.0
Aldermen	Elected	7.0	7.0	0.0	7.0
Citizen Advisory Board	Appointed	7.0	7.0	0.0	7.0
Fire & Police Commissioners	Appointed	3.0	3.0	0.0	3.0
Zoning Board of Appeals	Appointed	7.0	7.0	0.0	7.0
City Clerk	Elected Official		1.0	0.0	1.0
		27.0	28.0	0.0	28.0

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Chief of Staff	CSO-Exempt	1.0	1.0	0.0	1.0
Community Info. Coordinator	CSO-Non Exempt	1.0	1.0	0.0	0.4
Senior Executive Secretary	CSO-Non Exempt	1.0	1.0	0.0	0.7
	Total Staff:	3.0	3.0	0.0	2.1

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
City Clerk	Elected Official	1.0	Not in staff count		0.0
Deputy City Clerk	CSO-Non Exempt	0.0	1.0	0.0	0.5
	Total Staff:	1.0	1.0	0.0	0.5

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Director, ECD	CSO-Exempt	1.0	1.0	0.0	1.0
Senior Planner	CSO-Exempt	1.0	1.0	0.0	1.0
Neighborhood Services Manager	CSO-Exempt	1.0	0.0	(1.0)	0.0
Building Code Enforcer	CSO-NonExempt	2.0	2.0	0.0	0.0
Facilities Manager	CSO-NonExempt	1.0	1.0	0.0	1.0
Administrative Assistant	CSO-NonExempt	1.0	1.0	0.0	0.5
Permit Coordinator	CSO-NonExempt	1.0	1.0	0.0	1.0
Data Clerk II	SEIU	1.0	1.0	0.0	0.0
		9.0	8.0	(1.0)	4.5

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Police Chief	CSO-Exempt	1.0	1.0	1.0	1.0
Deputy Chief	CSO-Exempt	1.0	0.0	(1.0)	0.0
Lieutenant	CSO-Exempt	3.0	3.0	0.0	3.0
Sergeant	ICOPS	6.0	6.0	0.0	6.0
Internal Investigator	CSO-Exempt	1.0	1.0	0.0	1.0
Communications Supervisor	CSO-Exempt	1.0	1.0	0.0	1.0
Executive Secretary	CSO-NonExempt	1.0	1.0	0.0	1.0
Police Officers	ICOPS	41.0	35.0	(6.0)	43.0
Telecommunicators	FOP-Dispatch	10.0	9.0	(1.0)	0.0
Administrative Support Tech	SEIU	1.0	1.0	0.0	0.0
Telecommunicators-Part Time	CSO-NonExempt	1.0	1.0	0.0	0.0
Records Input Operator	SEIU	7.0	3.0	(4.0)	0.0
Animal Control Officer	SEIU	1.0	0.0	(1.0)	1.0
Animal Control Officer-Part Time	SEIU	0.5	0.5	0.0	0.5
Crossing Guards		10.0	10.0	0.0	10.0
		85.5	72.5	(12.0)	67.5

Department/ Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- FY18	FTE Difference	Request FY18-19
Fire Chief	CSO-Exempt	1.0	1.0	0.0	1.0
Battalion Chief	CSO-Exempt	3.0	3.0	0.0	3.0
Fire Prevention Officer	CSO-Exempt	1.0	1.0	0.0	1.0
Mgmnt Analyst	CSO-Non Exempt	1.0	1.0	0.0	0.0
Lieutenant	FFP	3.0	6.0	3.0	6.0
Firefighters/Paramedics	FF-PAR	29.0	24.0	(5.0)	21.0
		38.0	36.0	(2.0)	32.0

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Director, PW-Streets	CSO-Exempt	0.0	0.5	0.5	0.3
Street Foreman	CSO-Exempt	1.0	1.0	0.0	0.3
Crew Leader II	SEIU	0.0	1.0	0.0	1.0
Crew Leader	SEIU	2.0	2.0	0.0	2.0
Administrative Assistant	CSO-NonExempt	0.5	0.5	0.0	0.3
Head Mechanic	SEIU	0.5	0.5	0.0	0.0
Street Maintenance I	SEIU	6.0	5.0	(1.0)	5.0
Street Maintenance II	SEIU	5.0	2.0	(3.0)	2.0
Auto Mechanic I	SEIU	0.0	0.5	0.5	0.0
Auto Mechanic II	SEIU	1.0	1.0	0.0	0.0
		16.0	14.0	(3.0)	10.9

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Director, PW-Water	CSO-Exempt	0.0	0.0	0.0	0.5
Electrician	IBEW	1.0	0.0	(1.0)	0.0
Water Foreman	CSO-Exempt	1.0	2.0	1.0	1.5
Administrative Assistant	CSO-NonExempt	0.0	0.0	0.0	0.3
Head Mechanic	SEIU	0.0	0.5	0.5	0.0
Auto Mechanic I	SEIU	0.0	0.5	0.5	0.0
Auto Mechanic II	SEIU	0.0	1.0	1.0	0.0
Meter Tech II	SEIU	1.0	1.0	0.0	1.0
Operator - Class A	SEIU	3.0	3.0	0.0	3.0
Operator - Class C	SEIU	1.0	0.0	(1.0)	2.0
Operator - Class D	SEIU	0.0	0.0	0.0	1.0
Maintenance II	SEIU	0.0	1.0	1.0	1.0
Maintenance I	SEIU	1.0	0.0	(1.0)	0.0
Sr. Water Plant Operator	SEIU	1.0	1.0	0.0	1.0
Meter Supervisor	SEIU	1.0	0.0	(1.0)	0.0
Mechanic	SEIU	1.0	1.0	0.0	0.5
Mayor's Office	CSO-Exempt	0.0	0.0	0.0	0.3
Comptroller Office	CSO	0.0	0.0	0.0	0.3
		11.0	11.0	0.0	12.4

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17- FY18	Current FY17- 18	FTE Difference	Request FY18-19
Director, PW-Sewer	CSO-Exempt	0.0	0.0	0.0	0.2
Senior Crew Leader	SEIU	1.0	1.0	0.0	1.0
Sr. Sewer/Water Maintenance	SEIU	0.0	1.0	1.0	1.0
Sewer/Water Maintenance I	SEIU	2.0	1.0	(1.0)	1.0
Foreman - Street Division	CSO-Exempt	0.0	0.0	0.0	0.2
		3.0	3.0	0.0	3.4

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17-FY18	Current FY17-18	FTE Difference	Request FY18-19
Seasonal		1.5	0.0	(1.5)	1.5
		1.5	0.0	(1.5)	1.5
Total All PW		30.0	28.0	(4.5)	28.1

Department/ Position/Title	Bargaining Unit /Statute	Authorized FY17-FY18	Current FY17-FY18	FTE Difference	Request FY18-19
Director, Comptroller	CSO-Exempt	1.0	0.0	(1.0)	0.0
Financial Analyst	CSO-Exempt	0.0	0.0	0.0	1.0
PR & AP Manager	CSO-Exempt	0.0	0.0	0.0	0.0
UB & Collections Manager	CSO-Exempt	0.0	0.0	0.0	1.0
Accounting Manager	CSO-Exempt	1.0	1.0	0.0	0.0
AP Coordinator	CSO-NonExempt	1.0	1.0	0.0	0.0
Accountant	CSO-NonExempt	1.0	1.0	0.0	0.0
Payroll Coordinator	CSO-NonExempt	1.0	1.0	0.0	0.0
Utility Billing Coordinator	SEIU	1.0	1.0	0.0	0.0
Collector	SEIU	1.0	1.0	0.0	0.0
Collector/Adjudication	SEIU	1.0	0.0	(1.0)	0.0
		8.0	6.0	(2.0)	2.0

Department/Position/Title	Bargaining Unit /Statute	Authorized FY17-FY18	Current FY17-FY18	FTE Difference	Request FY18-19
Director, HR	CSO-Exempt	1.0	1.0	0.0	1.0
HR Assistant	CSO-NonExempt	1.0	1.0	0.0	0.0
Allocation COO	CSO-NonExempt				0.4
		2.0	2.0	0.0	1.4

Total	192.5	170.5	(24.5)	149.0
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Supplemental Information



Lake County

Tax Extension Department Filing Receipt

Receipt #: 6970

Filing Date: 12/26/2017

MUN_NOCHI
CITY OF NORTH CHICAGO
1850 Lewis Ave
North Chicago, IL 60064

Ms. Lori Collins
City Clerk
847-596-8622 Fax: 847-596-8639
lorici@northchicago.org
www.northchicago.org

Tax Levy

- Tax Levy For Year: 2017
- Certification by Secretary/Clerk
- Truth in Taxation
- Certification by Presiding Officer

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

ORDINANCE NO 2017-24

All items require original signatures.

Seal

Carla N. Wyckoff

Carla N. Wyckoff, Lake County Clerk

Scott Gifford

Executed by: SCOTT GIFFORD

Lori Collins

District Representative: LORI COLLINS

ORDINANCE NO. 2017 - 24

**AN ORDINANCE FOR THE LEVY AND COLLECTION OF TAXES FOR
THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF MAY, 2017
AND ENDING ON THE 30TH DAY OF APRIL, 2018**

WHEREAS, the City Council established an estimate of levy, in compliance with Section 18-60 of the Property Tax Code, at the Finance Committee meeting on November 20, 2017; and

WHEREAS, the estimate of levy determined that the proposed aggregate levy represents a 2% increase over the 2016 extension of the corporate or special purpose taxes that were levied or abated.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH CHICAGO, COUNTY OF LAKE, ILLINOIS, IN EXERCISE OF ITS HOME-RULE AUTHORITY, AS FOLLOWS:

SECTION 1. There is hereby deemed necessary to defray the expenses and liabilities for all corporate purposes of the City and levied upon all the taxable property within the corporate limits of said City of North Chicago, County of Lake, State of Illinois, the total sum of Seven Million Four Hundred Seventy-Nine Thousand Seven Hundred Eighty-Six Dollars (\$7,479,786.00) for the following specific purposes.

SECTION 2. General Corporate. A tax is hereby imposed for the General Corporate purposes in this City in the amount of Three Million Seven Hundred Fifty Thousand Eight Hundred Seventy-Six Dollars (\$3,750,876.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year.

SECTION 3. Illinois Municipal Retirement Fund. A further tax is hereby imposed for the purpose of meeting certain employer obligations of the City for the Illinois Municipal Retirement Fund in the amount of Two Hundred Seventy-Five Thousand Eight Hundred Seventy-Eight Dollars (\$275,878.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/7-171 of the Illinois Pension Code.

SECTION 4. Social Security Fund. A further tax is hereby imposed for the purpose of meeting certain employer obligations of this City for Social Security and Medicare purposes in the amount of Three Hundred Thirty-Two Thousand Eight Hundred Seventy-Eight Dollars (\$332,878.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/21-110 & 110.1 of the Illinois Pension Code.

SECTION 5. Police Pension Fund. A further tax is hereby imposed for the purpose of financing the City's annual contribution to the Police Pension Fund in the amount of One Million Four Hundred Forty-Two Thousand Seven Hundred Thirty-Eight Dollars (\$1,442,738.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provision of Chapter 40, Section 5/3-125 of the Illinois Pension Code.

SECTION 6. Firefighter's Pension Fund. A further tax is hereby imposed for the purpose of financing the City's annual contribution to the Firemen's Pension Fund in the amount of Nine Hundred Thirteen Thousand Twenty-Six Dollars (\$913,026.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/4-118 of the Illinois Pension Code.

SECTION 7. Library General Corporate. A further tax is hereby imposed for General Corporate purposes for the North Chicago Library in the amount of Seven Hundred Twenty-Three Thousand Seven Hundred Thirty Dollars (\$723,730.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year.

SECTION 8. Illinois Municipal Retirement Fund-Library. A further tax is hereby imposed for the purpose of meeting certain employer obligations of the North Chicago Library in the amount of Forty Thousand Six Hundred Sixty Dollars (\$40,660.00) upon all property subject to taxation within the City as that property is assessed and equalized for state and county purposes for the current year, all in accordance with the provisions of Chapter 40, Section 5/7-171 of the Illinois Pension Code.

SECTION 9. A recapitulation of the foregoing levied funds is as follows:

LEVIED FUNDS:

General Corporate	\$ 3,750,876.00
Illinois Municipal Retirement Fund	275,878.00
Social Security Fund	332,878.00
Police Pension Fund	1,442,738.00
Firefighter's Pension Fund	913,026.00
Library General Corporate	723,730.00
Illinois Municipal Retirement Fund-Library	40,660.00

Grand Total Tax Levy \$ 7,479,786.00

SECTION 10. The City Clerk is hereby authorized to file a copy of this Ordinance, duly certified, along with any statutory representations or certifications, with the County Clerk of Lake County, Illinois, no later than the last Tuesday in December.

SECTION 11. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this Ordinance.

SECTION 12. Detailed Appropriations by line item for the fiscal year commencing on the 1st day of May 2017 and ending on the 30th day of April 2018 along with corresponding levy by Fund are attached as Exhibit "A" to this Ordinance.

AYES: **FISHER, MAYFIELD, EVANS, ALLEN**

NAYS: **MARKHAM, RUNNELS, JANUARY**

PASSED this 18TH day of **December**, 2017.

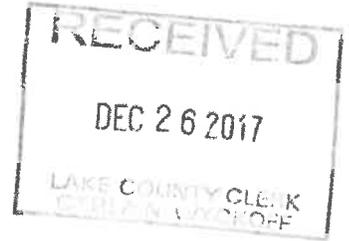
APPROVED this 18TH day of **December**, 2017.


Mayor

ATTEST:


City Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF LAKE)



**IN THE OFFICE OF THE COUNTY CLERK
LAKE COUNTY, ILLINOIS**

**CERTIFICATE OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW
35 ILCS 200/18- 60 THROUGH 200/18-85**

CITY OF NORTH CHICAGO

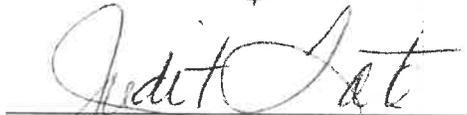
I, Leon Rockingham, being first duly sworn on oath, hereby certify that I am the duly elected Mayor of the City of North Chicago, Lake County, Illinois; and that attached hereto is a true and correct copy of the 2017 Tax Levy Ordinance for corporate purposes of the City of North Chicago, Lake County, Illinois, for the fiscal year beginning May 1, 2018 and ending April 30, 2019, as it appears of record in the Minutes of the North Chicago City Council Meeting held December 18, 2017.

I further certify that said Ordinance was passed in compliance with the provisions of "The Truth in Taxation Law," 35 ILCS 200/18-60 through 200/18-85.

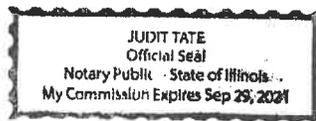
WITNESS my signature this **20th** day of **December, 2017**.


Leon Rockingham, Jr., Mayor

SUBSCRIBED AND SWORN TO BEFORE ME
this 21st day of December, 2017.


Notary Public

4848-1144-1943, v. 1





LakeCounty

Tax Extension Department Filing Receipt

Receipt #: 7214

Filing Date: 07/26/2018

MUN_NOCHI
CITY OF NORTH CHICAGO
1850 Lewis Ave
North Chicago, IL 60064

Ms. Lori Collins
City Clerk
847-596-8622 Fax: 847-596-8639
lorici@northchicago.org
www.northchicago.org

Budget and Appropriation Ordinance

- | | |
|--|---|
| <input checked="" type="checkbox"/> Budget and Appropriation Ordinance | <input checked="" type="checkbox"/> Certification by Secretary/Clerk |
| <input checked="" type="checkbox"/> Estimate of Anticipated Revenues | <input checked="" type="checkbox"/> Certification by Chief Fiscal Officer |
| <input type="checkbox"/> Amended | Fiscal Year Ending: 2019 |

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

ORDINANCE NO 2018-17

All items require original signatures.

Seal

Carla N. Wyckoff

Carla N. Wyckoff, Lake County Clerk

Scott Gifford

Executed by: SCOTT GIFFORD

Lori Collins

District Representative: LORI COLLINS

**AN ORDINANCE MAKING APPROPRIATIONS FOR CORPORATE PURPOSES FOR
THE FISCAL YEAR BEGINNING MAY 01, 2018 AND ENDING APRIL 30, 2019**

**BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL IN THE CITY OF
NORTH CHICAGO, LAKE COUNTY, ILLINOIS AS FOLLOWS:**

ORD NO: 2018 - 17

SECTION 1: This Appropriate Ordinance is adopted pursuant to the procedures set forth in the Illinois Municipal Code, provided any limitations in the Illinois Municipal Code in conflict with the Ordinance shall be applicable to this Ordinance, pursuant to Section 6 of Article VII of the Constitution of the State of Illinois.

SECTION 2: That the appropriations herein made for any purpose shall be regarded only as the maximum amounts to be expended under the respective appropriation accounts and shall not be construed as a commitment, agreement, obligation, or liability for the City of North Chicago and such appropriation being subject to further approval as to expenditures thereof by the City Council.

SECTION 3: The following sums of money, or as much thereof as may be authorized by law, be and the same, are hereby appropriated to pay necessary expenses and liability for the City of North Chicago, Lake County, Illinois, hereinafter specified for fiscal year beginning May 01, 2018 and ending April 30, 2019, such appropriations are hereby made for the following object and purposes:

SECTION 4: Any sums of money heretofore appropriated and not heretofore expended and not in the City Treasury for the City of North Chicago, Lake County, Illinois, is and are here appropriated by this Ordinance.

SECTION 5: That any balance, or all unexpected balances of any items or items of any appropriation made by this Ordinance, may be expended in making up any insufficiency in other item or items in this Ordinance.

SECTION 6: That if any item, purpose, sentence or portion thereof this Ordinance, by for any reason held invalid or unconstitutional, such decision shall not affect the validity of the remaining portion of this Ordinance, and that any Ordinance or parts of any Ordinance in conflict herewith are hereby repealed.

SECTION 7: That the City Clerk is hereby ordered and directed to file a certified copy of this Ordinance with the County Clerk of Lake County, on or before the time required by law;

SECTION 8: This Ordinance shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED, THIS 16TH DAY OF JULY, 2018.

AYES: FISHER, MAYFIELD, EVANS, ALLEN, RUNNELS

NAYS: MARKHAM, JANUARY

ABSENT: NONE


MAYOR

ATTEST:


CITY CLERK

Account	Account Description	Appropriation
General Fund		
Mayor's Office:		
4000	Wages - Full Time	284,000
4001	Wages - Part Time	2,500
4003	Wages- Student Youth Program	6,000
4020	IMRF Match	21,800
4030	Employer's Health Insurance	18,700
4035	Employer's Dental and Vision	1,160
4070	Social Security Match	17,300
4071	Medicare Match	4,100
4212	Life Insurance Premiums	291
4110	Maintenance-Vehicles	1,000
4230	Telephone	1,000
4310	Travel and Training	20,000
4400	Other Professional Services	5,000
4440	Dues and Memberships	11,000
4740	Public Relations	5,000
4650	Office Supplies	2,000
4660	Fuel	1,500
4710	Publications	1,500
4850	Miscellaneous Expenses	15,000
	Student Youth Program Expense	20,000
4970	Principal and Interest	5,767
	Total-Mayor's Office	444,618
Legislative:		
4001	Part Time Wages	77,000
4020	IMRF Match	2,100
4030	Employer's Health Insurance	45,500
4035	Employer's Dental and Vision	3,075
4070	Social Security Match	4,700
4071	Medicare Match	1,100
4212	Life Insurance Premiums	725
4312	Alderman Expenses - 1st Ward	5,700
4313	Alderman Expenses - 2nd Ward	5,700
4314	Alderman Expenses - 3rd Ward	5,700
4315	Alderman Expenses - 4th Ward	5,700
4316	Alderman Expenses - 5th Ward	5,700
4317	Alderman Expenses - 6th Ward	5,700
4318	Alderman Expenses - 7th Ward	5,700
4340	Printing and Publishing	600
4400	Other Professional Services	12,690
4440	Dues and Memberships	5,500
4650	Office Supplies	500
	Total-Legislative	193,390
Boards & Commissions:		
4001	Part Time Wages	14,250
4070	Social Security Match	900
4071	Medicare Match	225
4400	Professional Services	4,000
4440	Dues and Memberships	500
4500	Legal Services	10,000
4850	Miscellaneous Expense	500
	Total-Boards & Commissions	30,375
City Clerk's Office:		
4000	Full Time Wages	143,100
4020	IMRF Match	12,200
4030	Employer's Health Insurance	16,100
4035	Employer's Dental and Vision	1,300

Account	Account Description	Appropriation
4070	Social Security Match	8,900
4071	Medicare Match	2,100
4212	Life Insurance Premiums	205
4120	Maintenance-Equipment	1,000
4310	Travel and Training	1,500
4340	Printing and Publishing	4,500
4400	Other Professional Services	1,000
4440	Dues and Memberships	1,200
4650	Office Supplies	2,000
4660	Fuel	1,000
4850	Miscellaneous Expenses	750
	Total-City Clerk's Office	196,855
	City Treasurer:	
4001	Part Time Wages	23,000
4020	IMRF Match	1,975
4035	Employer's Dental and Vision	475
4070	Social Security Match	1,425
4071	Medicare Match	334
4212	Life Insurance Premiums	110
4310	Travel and Training	6,000
4320	Postage	100
4340	Printing and Publishing	2,000
4440	Dues and Memberships	1,500
4650	Office Supplies	800
4660	Fuel	1,500
4850	Miscellaneous Expenses	1,000
	Total-City Treasurer	40,219
	Comptroller's Office:	
4000	Full Time Wages	350,000
4010	Overtime	5,000
4020	IMRF Match	30,000
4030	Employer's Health Insurance	60,000
4035	Employer's Dental and Vision	4,000
4070	Social Security Match	22,000
4071	Medicare Match	5,000
4212	Life Insurance Premiums	600
4120	Maintenance-Equipment	1,000
4310	Travel and Training	2,500
4320	Postage	200
4340	Printing and Publishing	5,000
4355	Payroll Services	36,000
4350	Auditing	72,000
4400	Other Professional Services	125,000
4440	Dues & Memberships	1,000
4450	Bank Service Charges	17,000
4650	Office Supplies	4,500
4850	Miscellaneous Expenses	500
4940	Equipment	150,000
	Total-Comptroller's Office	891,300
	Human Resources:	
4000	Full Time Wages	138,200
4020	IMRF Match	11,800
4030	Employer's Health Insurance	18,350
4035	Employer's Dental and Vision	1,300
4070	Social Security Match	8,600
4071	Medicare Match	2,000
4212	Life Insurance Premiums	184
4230	Telephone	700

Account	Account Description	Appropriation
4310	Travel and Training	4,000
4312	In-House Training	5,000
4320	Postage	300
4340	Printing and Publishing	100
4380	Employment Medical Testing	30,000
4440	Dues and Memberships	2,455
4650	Office Supplies	2,000
4680	Operating Supplies	1,000
4710	Publications	600
4715	Advertising/Recruitment	15,000
4717	Employment Recognition	4,300
4850	Miscellaneous Expenses	700
	Total-Human Resources	246,589
	Information Technology:	
4120	Maintenance-Equipment	145,000
4230	Telephone	6,000
4310	Travel and Training	2,000
4400	Other Professional Services	247,900
4680	Operating Supplies	7,500
4940	Equipment	36,000
	Total-Information Technology	444,400
	Police Services:	
4000	Full Time Wages	5,015,000
4001	Part Time Wages	180,000
4005	Voluntary Separation Plan	20,000
4006	Holiday Pay	190,000
4007	Police Special Detail	42,000
4010	Overtime-Support Staff	100,000
4011	Overtime-Double	7,500
4014	Overtime-Sworn Staff	990,000
4017	Comp. Time Used	60,000
4020	IMRF Match	85,000
4022	Sick Leave-Sell Back	5,000
4025	Workers Compensation	100,000
4030	Employer's Health Insurance	678,000
4035	Employer's Dental and Vision	52,300
4060	Uniform Allowance	10,000
4070	Social Security Match	63,000
4071	Medicare Match	77,000
4072	Life Insurance Premiums	6,700
4100	Maintenance-Building Systems	1,000
4110	Maintenance-Vehicles	65,000
4120	Maintenance-Equipment	34,000
4230	Telephone	25,000
4280	Rentals	500
4310	Travel and Training	77,750
4320	Postage	600
4340	Printing and Publishing	15,000
4341	Software & Program Fees	171,500
4400	Other Professional Services	171,600
4440	Dues and Memberships	13,915
4460	Animal Control	35,550
4470	Other Communications	43,600
4650	Office Supplies	15,000
4660	Fuel	80,000
4680	Operating Supplies	42,200
4690	Uniforms	61,000
4700	Prisoner Meals	1,500
4810	Investigative Expenses	8,000

Account	Account Description	Appropriation
4820	Crime Prevention	25,500
4850	Miscellaneous Expense	3,400
4930	Vehicles	28,000
4940	Equipment	12,000
4960	Non Bonded Debt Service (Vehicles)	81,287
	Total-Police Services	8,694,402
	Fire Services:	
4000	Full Time Wages	2,913,000
4001	Part Time Wages	5,000
4005	Fire Overtime	55,000
4006	Holiday Pay	75,000
4009	Lieutenant Pay	5,000
4022	Sick Leave-Sell Back	25,000
4020	IMRF Match	18,250
4030	Employer's Health Insurance	348,000
4035	Employer's Dental and Vision	33,300
4070	Social Security Match	11,500
4071	Medicare Match	42,000
4072	Life Insurance Premiums	3,700
4110	Maintenance-Vehicles	32,000
4120	Maintenance-Equipment	15,100
4230	Telephone	4,700
4280	Rentals	1,500
4310	Travel and Training	30,000
4320	Postage	300
4340	Printing and Publishing	5,300
4380	Medical Services	11,500
4400	Other Professional Services	11,700
4440	Dues and Memberships	9,425
4650	Office Supplies	3,500
4660	Gasoline and Oil	23,000
4670	Maintenance Cleaning Supplies	4,000
4680	Operating Supplies	9,500
4681	Ambulance Supplies	9,000
4690	Uniforms	25,000
4720	Hazardous Material Enforcement	3,000
4800	Reimbursements	1,000
4850	Miscellaneous Expenses	2,500
4870	Principal and Interest	21,448
	Total-Fire Services	3,758,223
	Economic Development - Building Division	
4000	Full Time Wages	292,100
4005	Straight Overtime	1,300
4010	Overtime	10,000
4020	IMRF Match	25,000
4030	Employer's Health Insurance	56,700
4035	Employer's Dental and Vision	4,100
4070	Social Security Match	18,100
4071	Medicare Match	4,200
4072	Life Insurance Premiums	460
4230	Telephone	4,300
4310	Travel and Training	3,000
4320	Postage	1,000
4340	Printing and Publishing	6,000
4360	Engineering Fees	50,000
4399	Reimbursable Building Division	50,000
4400	Other Professional Services	375,000
4440	Dues and Memberships	3,000
4540	Demolition	50,000

Account	Account Description	Appropriation
4541	Fastrack Demolition	35,000
4650	Office Supplies	6,000
4660	Fuel	2,000
4370	Maintenance Supplies	500
4680	Operating Supplies	1,000
4690	Uniforms	500
4710	Publications	1,000
4960	Non Bonded Debt Service	75,000
	Total-Building Division	1,075,260
Economic Development - Facilities Management		
4000	Full Time Wages	95,000
4020	IMRF Match	8,100
4030	Employers' Health Insurance	12,800
4035	Employers' Dental & Vision Insurance	800
4070	Social Security Match	5,900
4071	Medicare Match	1,400
4072	Life Insurance Premiums	230
4100	Maintenance-Buildings	125,000
4110	Maintenance-Vehicles	5,000
4120	Maintenance-Equipment	12,000
4310	Travel and Training	500
4320	Postage	250
4340	Printing and Publishing	250
4342	Engineering	2,000
4343	Janitorial Services	3,000
4400	Other Professional Services	2,000
4440	Dues and Memberships	750
4570	Pest Control	1,200
4650	Office Supplies	300
4660	Fuel	500
4710	Publications	200
4850	Miscellaneous Expenses	250
4852	Contingency	25,000
4910	Building Improvements	185,000
	Total-Facilities Management Division	487,430
Economic Development - Planning Division		
4000	Full Time Wages	197,300
4020	IMRF Match	17,900
4030	Employers' Health Insurance	28,100
4035	Employers' Dental & Vision Insurance	2,100
4070	Social Security Match	12,200
4071	Medicare Match	3,900
4072	Life Insurance Premiums	230
4230	Telephone	1,200
4310	Travel and Training	3,000
4320	Postage	500
4360	Engineering Fees	100,000
4399	Reimbursable Building Division	75,000
4400	Other Professional Services	15,000
4440	Dues and Memberships	2,000
4650	Office Supplies	600
4660	Fuel	1,200
4710	Publications	1,000
4850	Miscellaneous Expense	500
	Total-Facilities Management Division	461,730
Public Works-Streets:		
4000	Full Time Wages	788,000

Account	Account Description	Appropriation
4001	Part Time Wages	38,250
4010	Overtime	40,000
4020	IMRF Match	67,500
4030	Employer's Health Insurance	124,500
4035	Employer's Dental and Vision	12,000
4070	Social Security Match	48,900
4071	Medicare Match	11,500
4072	Life Insurance	1,500
4100	Maintenance-Building	20,000
4110	Maintenance-Vehicles	75,000
4120	Maintenance-Equipment	25,000
4130	Maintenance-Streets	30,000
4150	Maintenance-Grounds	10,000
4180	Maintenance-Other	2,500
4230	Telephone	4,000
4280	Rentals	2,500
4310	Travel and Training	5,000
4320	Postage	200
4340	Printing and Publishing	1,000
4400	Other Professional Services	3,000
4401	Contractual Services	20,000
4440	Dues & Memberships	1,300
4650	Office Supplies	2,000
4740	Public Relations	3,000
4660	Fuel	35,000
4670	Maintenance Supplies	15,000
4680	Operating Supplies	15,000
4690	Uniforms	20,000
	Total Public Works-Streets	1,421,650
	Administrative Services:	
4050	Unemployment Insurance Claims	10,000
4200	Workers Compensation Insurance	60,000
4201	Workers Compensation Deductible	200,000
4460	Transfer-Firefighter's Pension Fund	1,063,026
4465	Transfer-Police Pension Fund	1,592,738
4210	Liability/Property Insurance Premium	650,000
4211	Liability Deductible	200,000
4212	Duty Disability Insurance Premiums	61,200
4230	Telephone	260,000
4260	Utilities	10,000
4320	Postage	20,000
4340	Printing and Publishing	10,000
4370	Legal Retainers	26,000
4400	Other Professional Services	24,000
4410	Redflex Traffic System Fees	150,000
4440	Dues and Memberships	288
4500	Legal Services	400,000
4740	Public Relations	20,000
4745	Public Relations-Community Days	70,000
4800	Reimbursements	30,000
4443	Economic Incentive-Abbvie	620,000
4444	Economic Incentive-Abbott	200,000
4445	Lake Bluff Sales Tax Sharing	15,000
4850	Miscellaneous Expenses	10,000
4898	Reserve for Voluntary Separation Plan	250,000
4899	Insurance Reserve Contribution	78,000
4753	IL Department of Revenue	211,200
		6,241,452
	Total-General Fund	24,627,893

Account	Account Description	Appropriation
Water & Sewer Fund:		
Public Works-Water:		
4000	Full Time Wages	1,018,200
4001	Part Time Wages	3,500
4010	Overtime	170,000
4020	IMRF Match	87,000
4030	Employer's Health Insurance	176,000
4035	Employer's Dental and Vision	16,700
4070	Social Security Match	63,100
4071	Medicare Match	14,800
4072	Life Insurance Premiums	1,700
4100	Maintenance-Buildings	60,000
4110	Maintenance-Vehicles	10,000
4120	Maintenance-Equipment	248,500
4160	Maintenance-Utility System	405,000
4180	Maintenance-Other	5,000
4230	Telephone	6,000
4260	Utilities	676,000
4280	Rentals	1,000
4310	Travel and Training	5,000
4320	Postage	15,000
4340	Printing and Publishing	5,500
4360	Engineering Services	450,000
4400	Other Professional Services	80,000
4400	Dues & Memberships	1,500
4480	Sludge Treatment	30,000
4510	Intake Inspection and Repair	92,000
4650	Office Supplies	750
4660	Gasoline and Oil	45,000
4670	Maintenance Supplies	120,000
4680	Operating Supplies	165,000
4690	Uniforms	13,000
4781	Transfer to General Fund	2,500,000
4850	Miscellaneous Expenses	5,000
4860	Principal Retirement	102,500
4865	Interest Expense	36,575
4880	Bond Service Fees - 2014B	238
4910	Building Improvements	1,150,000
4920	Other Improvements	3,135,000
4940	Equipment	50,000
4960	Meters	125,000
		11,089,563
Public Works-Sewer:		
4000	Full Time Wages	219,000
4010	Overtime	27,000
4020	IMRF Match	18,300
4030	Employer's Health Insurance	26,800
4035	Employer's Dental and Vision	3,200
4070	Social Security Match	13,600
4071	Medicare Match	3,200
4100	Maintenance-Buildings	10,000
4110	Maintenance-Vehicles	33,000
4120	Maintenance-Equipment	10,000
4150	Maintenance-Grounds	2,500
4212	Life Insurance Premiums	350
4230	Telephone	4,000
4280	Rentals	1,000
4310	Travel and Training	2,000
4360	Engineering Services	140,000

Account	Account Description	Appropriation
4400	Other Professional Services	50,000
4401	Contractual Services	285,000
4650	Office Supplies	500
4660	Gasoline and Oil	10,000
4670	Operating Supplies	85,000
4680	Operating Supplies-Plant	25,000
4690	Uniforms	9,000
4781	Transfer to General Fund	600,000
4860	Principal Retirement	102,500
4865	Interest Expense	36,575
4880	Bond Service Fees - 2014B	238
4940	Equipment	40,000
4960	Non-Bonded Debt (IEPA)	57,875
4981	Construction Projects	250,000
	Total-Public Works-Sewer Division	2,065,638
Garbage & Refuse Service:		
4402	Refuse Collection	750,000
	Total Refuse and Garbage Service	750,000
	Total-Water & Sewer Fund	13,905,201

Library Fund:

4000	Full Time Wages	328,162
4001	Part Time Wages	92,597
4020	IMRF Match	28,305
4030	Employer's Health Insurance	24,392
4035	Employer's Dental and Vision	6,315
4070	Social Security Match	26,825
4071	Medicare Match	6,273
4072	Life Insurance Premiums	700
4100	Maintenance-Buildings	20,000
4110	Maintenance-Vehicle	2,500
4120	Maintenance-Equipment	20,000
4150	Maintenance-Grounds	25,000
4190	Snow Removal	1,000
4230	Telephone	6,000
4260	Utilities	2,500
4280	Rentals	1,000
4310	Travel and Training	7,000
4320	Postage	2,500
4340	Printing and Publishing	2,000
4370	Legal Services	7,000
4400	Other Professional Services	10,360
4420	Janitorial Services	4,000
4440	Dues and Memberships	3,000
4450	Bank Service Charges	2,400
4530	Boards and Commissions	21,000
4570	Pest Control	1,600
4650	Office Supplies	4,000
4660	Gasoline and Oil	900
4670	Maintenance Supplies	3,000
4680	Operating Supplies	4,000
4690	Uniforms	500
4710	Publications	4,000
4740	Public Relations	9,750
4850	Miscellaneous Expenses	1,000
4890	Books	30,000
4851	Friends of the Library	2,200
4781	Transfer to General Fund	60,000
4910	Building Renovation	5,000

Account	Account Description	Appropriation
4940	Equipment	10,000
4990	Audio/Visual	4,000
4960	Non Bonded Debt	53,298
5000	Computer Programming	45,000
	Total-Library Fund	889,077

Motor Fuel Tax Fund:

4132	Maintenance-Signage	10,000
4133	Maintenance-Traffic Signals	25,000
4260	Utilities	180,000
4270	Street Lighting	50,000
4360	Engineering Services	200,000
4400	Professional Services	96,000
4401	Contractual Service	120,000
4680	Operating Supplies	155,000
4920	Other Improvements	1,590,000
	Total-MFT	2,426,000

Housing & Community Development Fund:

4302	CDBG Sidewalks/Streetscape	20,000
4324	CDGB Watermains	50,000
4350	Emergency Rehabilitation/Demolition	74,000
4365	PADS/Crisis Intervention/Youth Build	33,000
4366	Admin., Tech. Assistance and Planning	44,000
	Total-Housing and Community Development Fund	221,000

Capital Improvement Fund

4940	Equipment	45,210
	Total-Capital Improvement Fund	45,210

E-911 Fund:

4120	Maintenance-Equipment	43,900
4310	Travel and Training	44,000
4310	Travel & Training	13,400
4400	Other Professional Services	3,800
4440	Dues and Memberships	2,100
4940	Equipment	1,100
4950	Capital Improvements	92,000
5001	Contingency	149,700
	Total-E-911 Emergency Fund	350,000

Skokie Highway TIF III:

4400	Professional Services	50,000
4920	Other Improvements	1,000,000
	Total-Skokie Hwy TIF III	1,050,000

Grant Place Operating Fund:

4100	Maintenance-Building	20,000
4150	Maintenance-Grounds	39,000
4260	Utilities	18,000
4210	Insurance - Building	12,000
4401	Contractual Services	12,500
4444	Real Estate Taxes	90,000
	Total-Grant Place Operating Fund	191,500

Grant Place Capital Fund:

4850	Miscellaneous Expense	2,500
	Total-Grant Place Capital Fund	2,500

Corporate Purpose Bonds-Series 2014-A Fund:

Account	Account Description	Appropriation
4860	Interest Expense	174,350
4870	Principal Payment	805,000
4880	Fiscal Agent Fees	750
	Total-Corporate Purpose General	980,100
	Obligation Bonds-Series 2014-A Fund	
Corporate Purpose Bonds-Series 2007-C Fund:		
4860	Interest Expense	404,372
4870	Principal Payment	450,000
4880	Fiscal Agent Fees	500
	Total-Corporate Purpose General	854,872
	Obligation Bonds-Series 2007-C Fund	
Corporate Purpose Bonds-Series 2007-A Fund:		
4860	Interest Expense	51,000
4870	Principal Payment	220,000
4880	Fiscal Agent Fees	500
	Total-Corporate Purpose General	271,500
	Obligation Bonds-Series 2007-A Fund	
Corporate Purpose Bonds-Series 2007-B Fund:		
4860	Interest Expense	205,060
4880	Fiscal Agent Fees	475
	Total-Corporate Purpose General	205,535
	Obligation Bonds-Series 2007-B Fund	
Dental and Vision Fund:		
4091	Dental Expenses	125,000
4092	Vision Expenses	17,000
4450	Administrative Fees	7,000
	Total Dental and Vision Fund	149,000
Retiree's Insurance Fund:		
4031	Medical Insurance Premiums	167,000
4212	Life Insurance Premiums	3,200
	Total Retiree's Insurance Fund	170,200
	Total Appropriations	46,339,588



City of North Chicago

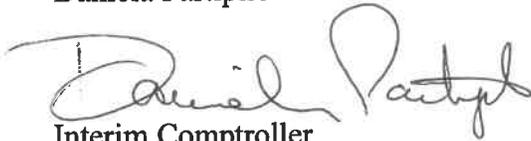
1850 Lewis Avenue
North Chicago, Illinois 60064-2098

City of North Chicago
Certification of Revenues by Source

I, Daniela Partipilo, Interim Comptroller for the City of North Chicago, do hereby certify the attached FY2017-2018 Estimate of Revenue by Source, as required per 35 ILCS 200/18-50.

June 18, 2018

Daniela Partipilo



Interim Comptroller
City of North Chicago

Estimated Revenue, by Source, per 35 ILCS 200/18-50
Fiscal Year Ending April 30, 2019

Fund	Account	Description	Revenue Estimate
General Fund:			
01	3001	Real Estate Taxes-General	3,750,877
01	3002	Local Hotel/Motel Tax	220,000
01	3004	Local Real Estate Transfer Tax	125,000
01	3005	Real Estate Taxes-IMRF/FICA	608,756
01	3006	Real Estate Taxes-Fire Pension	913,026
01	3007	Local Food and Beverage Tax	270,000
01	3008	Real Estate Taxes-Police Pension	1,442,738
01	3009	Local Motor Fuel Tax	810,000
01	3010	Local Self Storage Facility Tax	38,000
01	3102	Income Tax	2,600,000
01	3103	Utility Tax	1,525,000
01	3104	Sales Tax	1,780,000
01	3105	Sales Tax-Abbott Purchasing Co.	200,000
01	3106	Sales Tax-Abbvie Purchasing Co.	620,000
01	3108	Personal Property Replacement Tax	300,000
01	3109	Simplified Telecom Tax	600,000
01	3110	Automobile Rental Tax	8,000
01	3112	Illinois Local Use Tax	725,000
01	3113	Road and Bridge Tax	60,000
01	3117	Video Gaming Tax	145,000
01	3150	Grant Proceeds	55,000
01	3152	Grant Proceeds-Student Youth Program	19,000
01	3203	North Chicago Housing Authority	3,000
01	3306	Contractor's Licenses	18,000
01	3307	Pet Tag Licenses	600
01	3314	Liquor Licenses	54,000
01	3317	Taxi Class B Licenses	24,000
01	3318	Video Gaming Terminal Licenses	50,000
01	3320	Business Licenses	100,000
01	3321	Landlord Licenses	30,000
01	3322	Property Vacancies Licenses	60,000
01	3355	Building Permits	210,000
01	3359	Miscellaneous Permits	1,000
01	3363	Truck Stickers	8,000
01	3364	Building Permits-Abbott/Abbvie	5,000
01	3367	Occupancy Permits	85,000
01	3368	Hazardous Material Permits	15,000
01	3371	Taxi Class A Driver Licenses	12,000
01	3500	Lien Fees	55,000
01	3501	Parking/Local Ordinance Fines	21,000
01	3504	Animal Fines and Fees	2,500
01	3515	Adjudication Fees	150,000
01	3520	Redflex CNC Collections	40,000
01	3521	Redflex Traffic System	260,000
01	3525	Other Adjudication Court Fees	4,000
01	3602	Photo Copies	3,200
01	3606	Ambulance Fees	350,000
01	3615	Police Services	1,125,000
01	3700	Alarm Service Fees	18,000
01	3702	Cable Franchise Fees	130,000
01	3703	Cable Land Use	110,000
01	3705	Metra Parking Passes/Fees	10,000
01	3707	Community Days Fees	65,000
01	3711	Rental-Whole Earth Organics	13,000
01	3801	Interest Income	2,500
01	3803	Lake County Circuit Court Fines/Fees	100,000
01	3900	Sale of Fixed Assets	2,500
01	3902	Reimbursables - Legal Services	75,000
01	3904	Miscellaneous Revenue	40,000

Estimated Revenue, by Source, per 35 ILCS 200/18-50
 Fiscal Year Ending April 30, 2019

Fund	Account	Description	Revenue Estimate
01	3915	WC Reimbursement	10,000
01	3925	Transfer In-Sewer Operating	600,000
01	3950	Transfer In-Water Operating	2,500,000
01	3952	Transfer In-Library	60,000
01	3980	Reimbursables - Bldg Division	25,000
01	3981	Reimbursables - Planning Division	50,000
01	3983	Reimbursables - Engineering Services	125,000
Total General Fund			23,437,697

Water & Sewer Fund:

07	3001	Real Estate Taxes-General	280,932
07	3801	Interest Income	40,000
07	3401	Water Usage-Industrial	1,850,000
07	3404	Water Usage-Abbott Park	750,000
07	3405	Water Usage-Abbvie Raw Water	700,000
07	3406	Water Usage-Residential	1,325,000
07	3407	Water Usage-Commercial	400,000
07	3408	Penalties/Late Charges-Water	50,000
07	3410	Service Restoration Fees	18,000
07	3411	Water Meter Sales	20,000
07	3412	Tap-On Fees	45,000
07	3416	Base Water Fees-Industrial	59,000
07	3417	Base Water Fees-Abbott Park	41,000
07	3418	Base Water Fees-Commercial	95,000
07	3419	Base Water Fees-Residential	475,000
07	3452	Sewer Usage-Residential	450,000
07	3453	Sewer Usage-Industrial	615,000
07	3454	Penalties/Late Charges-Sewer	16,000
07	3455	Sewer Usage-Commercial	105,000
07	3457	Base Sewer Fees-Residential	70,000
07	3458	Base Sewer Fees-Industrial	8,500
07	3459	Base Sewer Fees-Commercial	15,000
07	3904	Miscellaneous Revenue	10,000
07	3927	Transfer from General	75,000
07	3905	Raw Water Equipment	23,000
07	3909	Refuse Hauling	750,000
Total Water & Sewer Fund			8,286,432

Library Fund:

03	3001	Real Estate Taxes-General	723,732
03	3006	Real Estate Taxes-IMRF/FICA	40,660
03	3150	Grant Proceeds	30,000
03	3507	Rental Income	2,200
03	3505	Fines and Fees	10,000
03	3602	Photo Copier	500
03	3801	Interest Income	250
03	3903	Donations	10,000
03	3904	Miscellaneous	1,000
03	3905	Friends of North Chicago Public Library	500
Total Library Fund			818,842

Motor Fuel Tax Fund:

06	3110	Motor Fuel Tax-state	800,000
06	3801	Interest	775
06	3906	IDOT Roadway Maintenance	15,000
Total Motor Fuel Tax Fund			815,775

Estimated Revenue, by Source, per 35 ILCS 200/18-50
 Fiscal Year Ending April 30, 2019

Fund	Account	Description	Revenue Estimate
Housing and Community Development Fund:			
15	3150	Grant Proceeds-HUD	221,750
15	3801	Interest Income	75
Total Housing & Community Development Fund			221,825
E-911 Emergency Fund:			
33	3111	E-911 Land Line Emergency Surcharge	16,000
33	3112	E-911 Wireless Emergency Surcharge	120,000
33	3801	Interest Income	100
Total E-911 Emergency Fund			136,100
Seized Drug Forfeiture-State Fund:			
38	3801	Interest Income	125
38	3810	State of Illinois Awards	500
Total Seized Drug Forfeiture-State Fund			625
TIF I Downtown Redevelopment Area Fund:			
65	3801	Interest Income	6,000
Total TIF I Downtown Redevelopment Area Fund			6,000
Grant Place Retail Center Operating Fund:			
78	3401	Rental Income	109,600
78	3402	CAM and Real Estate Taxes	33,600
Total Grant Place Retail Center Operating Fund			143,200
Grant Place Capital Development Fund:			
79	3801	Interest Income	6,200
Total Grant Place Capital Development Fund			6,200
Corporate Purpose General Obligation Bonds-Series 2014-A Fund:			
20	3007	Real Estate Taxes	1,689,144
20	3801	Interest Income	2,000
Total G.O. Bond Series 2014-A			1,691,144
Corporate Purpose General Obligation Bonds-Series 2007-C Fund:			
22	3001	Real Estate Taxes	862,916
22	3801	Interest Income	1,500
Total G.O. Bond Series 2007-C			864,416
Corporate Purpose General Obligation Bonds-Series 2007-A Fund:			
24	3001	Real Estate Taxes	273,710
24	3801	Interest Income	1,000
Total G.O. Bond Series 2007-A			274,710
Corporate Purpose General Obligation Bonds-Series 2007-B Fund:			
29	3001	Real Estate Taxes	207,111
29	3801	Interest Income	1,000
Total G.O. Bond Series 2007-B			208,111
Dental and Vision Fund:			
36	3801	Interest Income	50
36	3918	Employer Dental and Vision	150,000
Total Dental and Vision Fund			150,050
Retiree's Insurance Fund:			
40	3801	Interest Income	10
40	3911	Health and Life Insurance Premium	170,200
Total Retiree's Insurance Fund			170,210
Total All Fund Revenue			37,231,337

CERTIFICATION

I, LORI L. COLLINS, DO HEREBY CERTIFY, that I am the City Clerk of the City of North Chicago, Illinois, and that the attached is a true and exact copy of the following:

WHEREAS, This appropriation is adopted pursuant to the procedures set forth in the Illinois Municipal Code, provided any limitations in the Illinois Municipal Code in conflict with Ordinance shall be applicable to this Ordinance, pursuant to Section 6 of Article VII of the Constitution of the State of Illinois,

WHEREAS, This ordinance making appropriations for corporate purpose of the fiscal year beginning May 1, 2018 and April 30, 2019 (\$46,339,588)

I DO FURTHER CERTIFY that I am the keeper of the Records, Orders, Ordinances, Resolutions, Entries, Books and Papers of said City of North Chicago, and that the original of which the foregoing is a true and exact copy that is entrusted in my care for safekeeping and is now on file in my office.

WITNESS my hand and the corporate seal of the City of North Chicago this 18th day of ~~June~~ ^{July} 2018, A.D.


Lori L. Collins
City Clerk

RECEIVED
JUL 26 2018
LAKE COUNTY CLERK
CARLA N. WYCKOFF





Financial Policy Manual

INVESTMENT POLICY

I. PURPOSE

The City of North Chicago (“City”), as an inherent fiduciary responsibility to properly account for and manage public funds. Public funds are to be considered current operating funds, special funds, debt service and other funds of any kind or character belonging to or in the custody of any public agency (Chapter 30, paragraph 235/1 through 235/8, Public Funds Investment Act, Illinois Compiled Statutes).

II. SCOPE

This investment policy applies to all financial assets of the City except for the Police and Firefighters’ Pension Funds which are subject to those individual fund boards.

1. Pooling of Funds

Except for cash in certain restricted and special funds, the City will consolidate and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. GENERAL OBJECTIVES

The primary objectives, in priority order of investment activities shall be safety, liquidity, and yield.

1. Safety

Safety of principal is the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The City will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investment to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and adviser with which the City will do business in accordance with section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk



The City will minimize interest rate risk, which is the risk that the market values of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see Section VIII).

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

3. Yield

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio
- Liquidity needs of the portfolio require that the security be sold.

IV. STANDARD OF CARE

1. Prudence

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. Investment offices acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they



conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and offices shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Delegation of Authority

Authority to manage the City's investment program is derived from the following:

The establishment of investment policies is the responsibility of the City Council Board. Management and administrative responsibility for the investment program is hereby delegated to the City Treasurer, or designee, who, under the direction of the Mayor/City Council, shall establish written procedures for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transaction. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the City Treasurer. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The City Treasurer may from time to time amend the written procedures in a manner not inconsistent with this policy or state statutes.

The responsibility for investment activities of the Policy and Firefighter Pension Funds rest with the trustees of the respective fund boards.

V. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES AND BROKER/DEALERS

The City Treasurer, or designee, will maintain a list of financial institutions authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by credit worthiness. These may include "primary" dealers or regional dealers that qualify under the Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). No public deposit shall be made except at a qualified public depository as established by state statutes.

All financial institutions and broker/dealers who desire to become qualified become qualified bidders for investment transactions must supply the City Treasurer with the following:

- Audited financial statements demonstrating compliance with state and federal capacity adequacy guidelines
- Proof of Nation Association of Security Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read the City's Investment Policy



VI. SAFEKEEPING AND CUSTODY

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standard No. 70, or SAS 70).

1. Internal Controls

The City Treasurer, or designee, is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. Details of the internal controls system shall be documented in an investment procedures manual and shall be reviewed and updated annually. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Accordingly, the City Treasurer, or designee, shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

VII. SUITABLE AND AUTHORIZED INVESTMENTS

The City may invest in any type of the security allowed for in Illinois Compiled Statutes (30 ILCS 235/2) regarding the investment of public funds. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bill, or any other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- Bonds, notes, debentures or other similar obligations of the United States of America or its agencies;
- Interest-bearing savings accounts, interest-bearing certificates of deposits or interest-bearing time deposits or any other investment constituting direct obligations of any bank as defined by the Illinois Banking Act; and is insured by the Federal Deposit Insurance Corporation (FDIC);



- Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature not later than 180 days for the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iii) no more than 25% of the City's funds may be investing in short-term obligations of corporations;
- Illinois Public Treasurer's Investment Pool (The Illinois Funds);
- Consistent with the GFOA Recommended Practice on Use of Derivatives by State and Local Governments, extreme caution should be exercised in the use of derivative instruments.

1. Collateralization

It is the policy of the City and in accordance with the GFOA Recommended Practice on the Collateralization of Public Deposits, the City requires that funds on deposit in excess of FDIC limits be secured with some form of collateral. The City will accept any of the following assets as collateral:

- Government Securities
- Obligations of Federal Agencies
- Obligations of Federal Instrumentalities
- Obligations of the State of Illinois

(The City reserves the right to accept/reject any form of the above named securities.)

The amount of collateral provided will not be less than 110% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed monthly, and additional collateral will be required when the ratio declines below the level required and collateral will be released if the fair market value exceeds the required level. Pledged collateral will be held in safekeeping by an independent third party depository designated by the City and evidenced by a safekeeping agreement. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the City. The City realized that there is a cost factor involved with collateralization and the City will pay any reasonable and customary fees related to collateralization.

VIII. INVESTMENT PARAMETERS

1. Diversification

In order to reduce the risk of default, the investment portfolio of the City shall be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector (U.S. Treasury and Agency Securities),
 - No financial institution shall hold more than 40% of the City's investment portfolio
 - Monies deposited at a financial institution shall not exceed 75% of the capital stock and surplus of that institution
 - Commercial paper shall not exceed 10% of the City's investment portfolio
 - Brokered certificates of Deposit shall not exceed 25% of the City's investment portfolio



- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than three years from the date of purchase.

Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding three year if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as LGIPs, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

IX. REPORTING

The City Treasurer, or designee, shall prepare an investment report at least monthly, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the month. This management summary will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. This report should be provided to the Mayor and City Council. The report will include the following:

- Listing of individual securities held, by fund, at the end of the reporting period
- Average weighted yield to maturity of portfolio
- Listing of investment by maturity date
- Percentage of total portfolio which each type of investment represents

1. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmark shall have similar weighted average as the portfolio.

2. Market Yield

The City's investment strategy is passive. Given this strategy, the basis used by the City Treasurer to determining whether market yield are being achieved shall be the six-month U.S. Treasury Bill.



3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA recommended Practices in “Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools”. In defining market value, consideration should be given to the GASB Statement 31 pronouncement.

X. INVESTMENT POLICY ADOPTION

The City’s Investment Policy shall be adopted by resolution of the City Council. This policy shall be reviewed on an annual basis by the City Treasurer and any modifications hereto must be approved by the City Council.

Council Approved: December 21, 2015 (Resolution No. 2015-36)



FUND BALANCE POLICY

I. PURPOSE

The City of North Chicago has created this fund balance policy to provide a reserve for the following funds (Corporate, Water/Sewer/Refuse, and Insurance). The Fund Balance Policy follows generally accepted accounting principles (GAAP) and has been developed to:

- Ensure stable service delivery
- Provide reserves to meet unanticipated nonemergency expenditures
- Smooth the effects of annual changes in tax rates and/or structure
- Provide sufficient cash flow for financial needs
- Demonstrate financial stability and to preserve the City's bond rating

II. DEFINITIONS

Governmental Funds:

Governmental Funds are used to account for all or most of the City's general activities, including the collection and disbursement or earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects fund/department), and the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the City not accounted for in some other fund.

Fund Balance:

Fund Balance is the difference between assets and liabilities in a Governmental Fund.

Nonspendable Fund Balance:

Nonspendable Fund Balance is a portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance:

Restricted Fund Balance is a portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).

Unrestricted Fund Balance:

Unrestricted Fund Balance is made up of three components:

1. Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
2. Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
3. Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.



III. CORPORATE FUND BALANCE

The unassigned Corporate Fund Balance will be maintained at 30%-40% of total expenditures. Total expenditures include transfers out of the fund.

The unassigned fund balance will be reviewed annually during the budget process. Balances in excess may be transferred and committed to the Capital Projects Fund to support future capital projects.

IV. UTILITY ENTERPRISE FUND BALANCE

The fund balance of the Utility Enterprise Funds (Water, Sewer, and North Maine) includes fixed assets, capital, debt and cash. The goal of the utility funds is to remain self-sufficient. A reserve cash balance policy has been put into place to ensure positive cash flow for operations. This reserve balance is 60 days of operating expenditures, excluding capital and debt service.

V. INSURANCE/RISK FUND BALANCE

The Insurance/Risk Fund should be self-sufficient (expenses are covered by revenues) and routinely reviewed to incorporate new data.

Council Approved: March 19, 2018 (Resolution No. 2018-6)
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ELECTED OFFICIALS EXPENSE POLICY

I. PURPOSE

Each elected official is annually allocated an amount to cover expenses related to their official duties during the budget process and approved by City Council.

Expenses related to an elected officer's official duties encompass those activities that will serve as a benefit to the community as a body, and at the same time are directly related to the functions of government.

II. SCOPE

This document serves to establish guidelines as it relates to those expenses in order to ensure no conflicts among public, political and personal interests. Permitted expenses that support elected officials duties and serving constituents include, but are not limited to:

- Travel and training that is directly related to the elected person's official duties (travel expenses are subject to the City's travel expense policy);
- Ward meetings;
- Communicating with representatives of regional, state and national government on City-adopted policy positions;
- Participating in regional, state and national organizations whose activities affect the City's interests or are directly related to the alderman's official duties, which may include limited donations or purchase of tickets to events;
- Dues and memberships to organizations directly related to the official duties;
- Attendance as a City representative at authorized meetings, seminars, conferences, City-sponsored events, or community events;
- Participating in managing emergency incidents and maintaining emergency preparedness;

In short, expense accounts are to be used directly for the advancement of the City of North Chicago.

Expenditures that lead to the direct monetary benefit of an elected official or his/her relatives is prohibited. Expenditures that are campaign-related or political are prohibited. Expenditures of public funds may never be used for a private benefit.

Prohibited expenses include:

- Political contributions;
- Personal (non-City business) meals, travel, or entertainment;
- Personal items or gifts;
- Alcoholic beverages (except for special events where that cost is included in the ticket price);
- Home expenses, including telephone or internet services;
- Traffic citations, parking fines, or penalties;
- Refreshments/supplies for non-business related special events;



- Unexplained expenses or expenses not properly substantiated by invoices, receipts, stubs, tickets, or other supporting documentation;

III. PROCEDURES

All activity must be appropriately documented to the Comptroller's Office. Payment or reimbursement cannot be made without an itemized receipt. In order to protect against expense account fraud or the perception of inappropriate use, original documentation is required. Expenses may not be aggregated into broad categories and they may not be reported using vague terminology. Receipts for reimbursement must be received by the Comptroller's Office no later than 30 days after the expenses are incurred.

IV. OVERSIGHT

Monthly updates on elected officials' expenses will be given to the Finance Committee/City Council. Should an elected official reach or exceed his/her budgeted amount, the Finance Committee members shall have oversight and authority in allocating additional monies or enforcing the budgeted amount on a case by case basis.

The Comptroller is responsible for enforcing City policies and procedures for all expense and reimbursements, including enforcing policies and procedures governing the receipt, handling, custody and disbursement of City funds and performing periodic audits of expense reimbursements.

Council Approved: May 7, 2018 (Agenda No. 7-7)



Glossary of Terms

A

ACCOUNT:

A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.

ACCRUAL BASIS OF ACCOUNTING:

A method of accounting that recognizes the financial effect of transactions, events and Interfund activities when they occur, regardless of the timing of related cash flows.

ACTIVITY:

A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which a government is responsible (e.g., *police* is an activity within the *public safety* function).

ACTUAL:

The actual figures in the budget document are year-end audited totals for the fiscal year/s preceding the budget year.

ADOPTED BUDGET:

The proposed budget as initially and formally approved by the City Council.
A tax levied in proportion to the value of the property levied.

APPROPRIATION:

An act or ordinance of the City Council allowing agencies and departments to incur obligations and to make payments out of a specific budget for specified purposes.

ASSESSED VALUE:

A value set upon real estate or other property by a government, generally for the purpose of levying taxes.

ASSETS:

Resources owned or held by a government, which have monetary value.

AUDIT:

A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

B

BALANCED BUDGET:

Total expenditure allocations do not exceed total available resources.

BENEFITS:

Payments to which participants may be entitled under a pension plan, including pension, death and those due on termination of employment.

BOND:

A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

BOND REFINANCING:

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

BONDED DEBT:

Debt for which general obligation bonds or revenue bonds are issued.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET ADJUSTMENT:

A legal procedure utilized by the City staff and City Council to revise a budget. This can be done at any time during the year by action of the City Council.

BUDGET AUTHORITY:

Authority provided by law that permits City departments to incur obligations requiring either immediate or future payment of money.

BUDGET CALENDAR:

The schedule of essential dates or milestones which the City follows in the preparation, adoption and administration of the budget.

BUDGET DEFICIT:

The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGET DOCUMENT:

The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

BUDGET ORDINANCE:

The official enactment by the City Council to legally authorize City staff to obligate and expend resources.

BUDGETARY CONTROL:

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

BUILDING PERMITS:

Revenues derived from the issuance of building permits prior to construction with the City.

C

CAPITAL IMPROVEMENTS:

A nonrecurring project including, but not limited to, construction of, and major alterations, remodeling or repair of physical facilities, buildings, structures, streets and highways, storm and sanitary sewers, fixed equipment and landscaping.

CAPITAL IMPROVEMENT PROGRAM:

A multi-year plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each

project and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL OUTLAY:

Refers to the purchase of land, buildings, machinery and those equipment items which have an estimated useful life of greater than one year and belong to the classes of property commonly considered as fixed assets.

CAPITAL PROJECT:

Major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increases their useful life. Also called capital improvements.

CAPITAL PROJECTS FUND:

A fund used to account for the acquisition or construction of major governmental capital facilities and equipment (which are not financed by other funds).

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

CASH RESERVE(S):

Policy established by the City Council which requires a certain level of funds to be available for expenses caused by unforeseen emergencies or revenue declines. Year-end balances in the General Operating Fund computed on a modified accrual basis. The City's goal is to maintain a Fund Balance reserve of 30 percent to 40 percent of the annual General Operating Fund

CHART OF ACCOUNTS:

A listing of the asset, liability, equity, expenditure and revenue accounts that are used in the accounting, operations and budgeting processes.

COMMODITIES

Items which, after use, are consumed or show a material change in, or an appreciable impairment, of their physical condition, and which are generally of limited value and characterized by rapid depreciation.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):

This official annual report presents the status of the City's finances in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance; and an operating statement that compares revenues and expenditures.

COMPREHENSIVE PLAN:

The overall source of information and planning for a community, which is also intended to identify a community's needs and establish a vision for the future.

CONTINGENCY:

An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates shortfalls in revenue, and similar eventualities.

CONTRACTUAL SERVICES:

Services provided by another individual, (not on City payroll) agency, or private firm.

D

DEBT PROCEEDS – BONDS:

Funds available from the issuance of bonds.

DEBT SERVICE:

Includes principal and interest payments and handling charges on general obligation bonds, special assessment bonds and notes.

DEBT SERVICE FUND:

A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

DEFICIT:

The excess of liabilities over assets or expenditures over revenues, in a fund over an accounting period.

DELINQUENT TAXES:

Taxes that remain unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT:

The basic organizational unit of the City, which is functionally unique in its services.

DEPRECIATION:

A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

DISBURSEMENT:

The expenditure of monies from an account.

DISTINGUISHED BUDGET PRESENTATION PROGRAM:

A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION:

A unit of an organization which reports to a department.

E**EFFICIENCY:**

The relationship between the amount of input (usually dollars or personnel time) and the amount of output, or outcome, for an activity or program.

ENCUMBRANCES:

These are obligations in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. The use of encumbrances is designed to prevent overspending and permits officials to be certain of how much money is available for new commitments.

ENTERPRISE FUNDS:

Enterprise Funds are used 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 are financed or recovered 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.

EQUALIZATION RATE:

The total ratio of assessed value to full value of taxable property in a municipality.

EQUITY:

The difference between fund assets and fund liabilities. (Fund Balance).

ESTIMATE:

Revenue and expenditure estimates for the current fiscal year which are developed as part of the budget preparation process.

ESTIMATED REVENUE:

The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Council.

EXPENDITURE:

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended).

EXPENSES:

Charges incurred, whether paid immediately or unpaid, for operation, maintenance, interest and other charges. (Used primarily in Proprietary Type Funds).

F**FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS):**

These funds are used to account for assets held by the City in a trust or agency capacity for individuals, private organizations, other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FISCAL POLICY:

A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR:

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City has a fiscal year of May 1 through April 30.

FIXED ASSETS:

Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture and other equipment.

FIXED COST:

The costs of providing goods or services that do not vary proportionately to the volume of goods or services provided.

FLEET:

The vehicles owned and operated by the City.

FORECAST:

A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.

FULL-TIME EQUIVALENT (FTE):

A part-time position converted to the decimal equivalent of a full-time position based upon 2,080 hours per year. For example, a part-time clerk working 20 hours per week, 26 weeks per year would be the equivalent to .25 of a full-time position.

FUND:

A fiscal and accounting entity with a self balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND ACCOUNTING:

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self balancing accounts that comprise its asset, liability, fund equity, revenue and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.

FUND BALANCE:

The excess of assets over liabilities and is, therefore, also known as surplus funds.

FUND TRANSFER:

A budgeted transfer of funds to another fund.

G

GENERAL FUND:

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS:

Bonds in which the full faith and credit of the issuing government are pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS (GAAP):

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GOVERNMENTAL ACCOUNTING STANDARDS COUNCIL (GASB):

The independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments.

GOAL:

A statement of broad direction, purpose or intent based on the needs of the community.

GOVERNMENTAL FUND TYPE:

One of three broad fund categories which also includes proprietary funds and fiduciary funds; this fund category includes activities usually associated with a typical state or local government operation; composed of four types: general fund, special revenue fund, capital projects fund and debt service fund.

GOVERNMENTAL ACCOUNTING:

The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.

GOVERNMENTAL FUNDS:

General, Special Revenue, Debt Service and Capital Project funds.

GRANT:

A contribution by one governmental unit or other organization to another. The contribution is usually made to aid in the support of a specified function.

H**HOME-RULE:**

A home-rule unit may exercise any power and perform any function pertaining to its government and affairs including but not limited to the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt. The City of Glenview is a home-rule municipality.

I**INFLATION:**

A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

INFRASTRUCTURE:

Public domain fixed assets including: roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the City.

INTERFUND TRANSFERS:

Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

INTERGOVERNMENTAL REVENUE:

Revenue received from or through the Federal, State or County Government.

INTERNAL SERVICE FUND:

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

INVENTORY:

A detailed listing of property currently held by the government.

L**LEVY:**

To impose or collect taxes, special assessments, or service charges for the support of City activities.

LIABILITIES:

Debt or other obligations arising in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM BUDGET:

A budget that allocates funds to specific cost centers, accounts or objects, (e.g., salaries and office supplies.)

LIQUIDATION:

To convert assets into cash.

LONG-TERM DEBT:

Bonded debt and other long-term obligation, such as benefit accruals, due beyond one year.

M

MANDATE:

A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.

MISCELLANEOUS REVENUE:

Those revenues that are small in value and not individually categorized.

MISSION STATEMENT:

The statement that identifies the particular purpose and function of a department.

MODIFIED ACCRUAL BASIS OF ACCOUNTING:

Basis of accounting in which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.

MUNICIPAL CODE:

A collection of laws, rules and regulations that apply to the City and its Citizens.

O

OBJECT CLASSIFICATION:

A means of identifying and analyzing the obligations incurred by the City in terms of the nature of the goods or services purchased (e.g. personnel compensations, commodities, capital outlays, contractual services and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

OBJECTIVE:

Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

OPERATING BUDGET:

A financial plan that pertains to daily operations that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel and fuel. The operating budget presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

OPERATING EXPENSES:

Fund expenses that are ordinary, recurring in nature and directly related to the fund's primary service activities.

OPERATING REVENUES:

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

OPERATING TRANSFER IN/OUT:

A planned transfer of monies from one fund to another to assist in financing the operations of the recipient fund.

ORDINANCE:

A formal, legislative enactment by the City that carries the full force and effect of the law, within corporate boundaries of the City, unless in conflict with any higher form of law such as state or federal.

P

PER CAPITA:

A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

PERSONNEL COSTS:

Costs of wages, salaries, retirement, and other fringe benefits for City employees; one of the five major expense categories defined in the financial plans.

PERFORMANCE INDICATORS:

Specific quantitative and qualitative measures of work performed as an objective of the department.

PERFORMANCE MEASURE:

A measure that is established to evaluate the effectiveness and efficiency of specific service.

PRODUCTIVITY:

A measure of the increase of service output of City programs compared to the per unit of resource input invested.

PROPERTY TAX LEVY:

A tax based on the assessed value of a property. Tax liability falls on the owner of record as of the appraisal date.

PROPERTY TAXES:

Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

PROPRIETARY FUNDS:

Activities found in this category are many times seen in the private sector and are operated in a manner similar to their counterparts in the commercial world; the focus of these funds is on the measurement of net income, composed of two fund types: enterprise funds and internal service funds.

PURCHASE ORDER:

A written legal document stating or confirming an offer to buy goods or services, which upon acceptance by a vendor becomes a contract. Its main function is to expedite and control buying by the City.

Q

QUALITY:

Doing the right things right the first time, continuous improvement, meeting or exceeding customer expectations.

R

RESERVE:

(1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure and; (2) An account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESERVE FUND BALANCE:

Reported to denote portions of fund balance that are either legally restricted to a specific future use or not available for appropriation or expenditure.

RESOLUTION:

A legislative act by the City with less legal formality than an ordinance.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of an Enterprise Fund.

REVENUES:

Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.

REVENUE BONDS:

Bonds in which principal and interest are paid exclusively from enterprise fund earnings.

REVISED BUDGET:

The adopted budget as formally adjusted by the City Council.

S

SALES TAX:

Tax imposed on taxable sales of all final goods.

SPECIAL REVENUE FUNDS:

Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

STRATEGIC PLAN:

A blueprint of ideas intended to serve as a tool for the implementation of a Comprehensive Plan.

T

TAX LEVY:

The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TRIAL BALANCE:

A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which uses total expenditures and transfers to other funds that decreases net financial resources.

U

UNRESERVED FUND BALANCE:

Represents assets that are not considered “expandable available financial resources.” Examples of this category include advances to other funds and non-current loans receivable.

USER CHARGES:

The payment of a fee for direct receipt of public service by the party benefiting from the service.

Commonly Used Acronyms

AA: Affirmative Action
ADA: Americans with Disabilities Act
APWA: American Public Works Association
CAD: Computer Aided Dispatch, Computer Aided Design
CAFR: Comprehensive Annual Financial Report
CBD: Central Business District
CDBG: Community Development Block Grant
CIP: Capital Improvements Program
DARE: Drug Awareness Resistance Education program
ECD: Economic & Development Department
EMS: Emergency Medical Services
EPA: Environmental Protection Agency
FTE: Fulltime Equivalent
FRRF: Facility Repair and Replacement Fund
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GSB: Glenview State Bank
HHW: Household Hazardous Waste
HR: Human Resources
ICMA: International City/County Management Association
IDOT: Illinois Department of Transportation
IEPA: Illinois Environment Protection Agency
ILCMA: Illinois City/County Management Association
IMRF: Illinois Municipal Retirement Fund
IT: Information Technology
J.U.L.I.E.: Joint Utility Location Information & Excavation System
MGP: Municipal GIS Partners
OSHA: Occupational Safety & Health Administration
PW: Department of Public Works
RFP: Request for Proposal
RFI: Request for Information
RFQ: Request for Qualifications
STAF: Special Tax Allocation Fund
TIF: Tax Increment Financing
USEPA: United States Environmental Protection Agency
VSP: Voluntary Separation Program
WTP: Water Treatment Plant