



Our Budget Story - By the Numbers

A P P R O V E D

2016 ANNUAL BUDGET

LAKE COUNTY, ILLINOIS

\$7,000,000

The 2016 Budget is \$7 million less than last year's budget.

13%

Fewer employees than a decade ago



92,451

Documents recorded by the Lake County Recorder last year

412,230

Registered voters



1.8 BILLION

Gallons of water pumped by Public Works in 2015, enough to fill 2,727 Olympic-size swimming pools



60

Miles of bike trail maintained by the Division of Transportation



3

K9s added to the Lake County Sheriff's Office



1

Therapy dog added to the Lake County State's Attorney's Office

8

Intergovernmental partnerships to share building permit review and inspection services



2,734

School bus drivers in Lake County that received annual training conducted by the Regional Office of Education



200,000

Square feet of court space under construction



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lake
Illinois**

For the Fiscal Year Beginning

December 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake County for the fiscal year beginning December 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. Lake County believes this current budget continues to conform to program requirements and will be submitting the adopted budget for FY2016 to GFOA to determine its eligibility for another award.

Table of Contents

Transmittal Letter	1	Special Revenue Funds	
		Children's Waiting Room Fund	202
Budget Overview		Coroner Fees	205
Budget Priorities	3	Court Automation	208
Strategic Plan Goals	5	Document Storage	211
Budget Process	7	Electronic Citation	214
About Lake County		GIS Automation	217
Lake County Overview	10	HUD Grants	220
Organizational Chart	13	Law Library	224
Budget Summary		Motor Fuel Tax	227
Overall Summary	15	Neutral Site Custody Exchange	230
Revenue by Category	18	Probation Services Fee	233
Expenses by Category	24	Recorder Automation	236
Fund Balance	30	Sales Tax for Transportation & Public Safety	239
Summary of Major Revenues	31	Solid Waste Management Tax	242
Property Tax Summaries	33	State's Attorney's Records Automation Fund	245
Property Tax History	34	Tax Sale Automation	248
Sales and Other Taxes	36	Transportation Safety Highway Hire-Back	251
Summary of Major Expenses	41	Vital Records Automation	254
Personnel Count by Department	45	Workforce Development	257
Authorized Position History	47	Capital Projects	
Fund and Department Structure	48	2010A Bond Road Construction Projects	263
Summary of Debt	51	2011A Tax Exempt GO Bonds Road Construction Projects	266
New Program Requests		2013 Bond Road Construction Projects	269
New Program Requests Summary	54	2015A Capital Projects Fund	272
		Special Service Area #16 Capital Projects Fund	274
Corporate Fund		Debt Service Funds	
Gen. Corporate Fund Revenue & Expense	57	GO Refunding Bonds (2005)	278
Board of Review	58	GO Bonds (2008)	281
Chief County Assessment Office	61	2010A Taxable GO Bonds	284
Circuit Court Clerk	65	2011A Tax Exempt GO Bonds	287
Circuit Courts	69	2013 GO Road Bonds	290
Coroner	74	2015A Debt Service Fund	293
Corporate Capital Improvements	78	Internal Service Funds	
County Administrator	81	Health, Life & Dental Insurance	297
County Board	86	Enterprise Funds	
Video Gaming	90	Public Works	302
County Clerk	92	Special Service Areas	
Finance and Administrative Services	97	Special Service Area # 8 - Loon Lake	310
General Operating Expense	102	Special Service Area #10 - North Hills	313
Human Resources	106	Special Service Area #12 - Woods of Ivanhoe	316
Information & Technology	110	Special Service Area #13 - Tax Exempt 2007A	319
Planning, Building & Development	114	Special Service Area #13 - Tax Exempt 2007B	322
Public Defender	119	Special Service Area #16 - Lake Michigan Water	325
Recorder of Deeds	123	Capital Improvements	
Regional Office of Education	127	Capital Improvement Policies	329
Sheriff	131	FY2016 Projects	331
Sheriff's Merit Commission	137	Budget & Finance Policies	
State's Attorney	141	FY2016 Budget and Finance Policies	348
Treasurer	146	Glossaries	
Other Property Tax Funds		Glossary of Terms	356
Bridge Tax	150	List of Acronyms	362
Division of Transportation	153		
FICA (Federal Insurance Contribution Act)	158		
Health Department	161		
Hulse Detention Center	170		
IMRF (Illinois Municipal Retirement Fund)	175		
Liability Insurance	178		
Matching Tax	181		
Stormwater Management	184		
Tuberculosis (TB) Clinic	188		
Veterans Assistance Commission	193		
Winchester House	197		

To: Aaron Lawlor, Lake County Board Chairman
Members of the County Board
Citizens of Lake County



From: Barry Burton, County Administrator
Gary Gordon, Director, Finance and Administrative Services

Re: Fiscal Year 2016 Approved Budget Letter of Transmittal

We are pleased to present the 2016 Budget. Lake County's budget is both balanced and sustainable. Lake County remains fiscally stable primarily due to the county board's focus on strategic, long-term, data-driven decision-making, and the board's commitment to fiscal responsibility. The 2016 budget is \$7 million less than last year and includes a 13% reduction in total employees from a decade ago. It also reflects a freeze in the County's tax levy on existing properties, as directed by the County Board.

Lake County is seeing economic growth, but the uncertainty of the State budget forces a different budget planning approach than in previous years. While uncertainty with State funding is not new, it is far from normal for us to begin our fiscal year without any indication of 2016 State funding. With more than \$80 million of County funds passing through the State, the budget reflects additional reserves to provide some protection against potential State reductions.

Following the successful model of data-driven decisions, this budget continues to right size operational staffing levels to the amount of workload. After reviewing performance data, a number of departments voluntarily reduced staff to align with reduced workload. In addition, in reflection of the potential State reductions, most departments made significant cuts to non-personnel spending. In keeping with the Board approved budget policies, all departments were asked to submit smaller budgets reflecting cuts of 2% or greater. With only a few exceptions, departments voluntarily complied. In the few instances where voluntary cuts were not forthcoming, we have incorporated reductions into the budget. This rightsizing has reduced millions of dollars and this recommended plan is significantly smaller than the 2015 budget.

Lake County's budget policies set by the County Board guard against making short-term budget decisions at the expense of longer-term needs. For example, Lake County does not defer important maintenance projects or spend down its reserve funds. We also do not use one-time money for ongoing expenses.

In the following pages, you will find the facts and figures that make up the 2016 Budget, as well as examples of measurements that are influencing spending decisions. Foremost, this budget is shaped by, and reflects our strategic plan which guides decisions for the future, and our values that shape how we deliver services every day. Nearly every department and agency has contributed to the financial stability of the County through a shared commitment to providing outstanding services to the residents, while preserving County resources. Additionally, we would like to recognize the efforts of the staff from the Finance Office for their work crafting this budget, and the work of the Communication staff in helping to communicate this information.

Respectfully submitted,

A handwritten signature in cursive script that reads "Barry Burton".

Barry Burton
County Administrator

A handwritten signature in cursive script that reads "Gary Gordon".

Gary Gordon
Director of Finance and Administrative Services

The entire budget can be viewed at www.lakecountyil.gov/finance/budget.

Budget Overview

2016 Approved Budget

FISCAL PRIORITIES FOR FISCAL YEAR 2015/2016

Our fiscal priorities align with the values, goals and strategies outlined in our strategic plan. The strategic plan informs and guides decisions during the budget process and throughout the year. The County also tracks and analyzes performance metrics and uses the data to drive decision-making.

Examples of ongoing initiatives, as well as funding allocations in this budget, are outlined below.

STRATEGIC LONG-TERM FINANCIAL PLANNING

While this budget allocates funds for FY2016, it is developed even more conservatively than previous years and allows for flexibility due to an uncertain State budget. More than \$80 million of County revenue flows through the State of Illinois, with millions more in grants and services. Without an approved State budget, it is uncertain which funding streams will be impacted and by how much. In recognition of these realities, and reflecting the County Board's long standing practice of taking a long-term approach to budgeting, the FY2016 budget provides financial flexibility. The budget includes unallocated dollars that could be used for operational expenses if needed, or could be directed to saving for long-term capital projects – all depending on the State budget outcome.

VALUES

FISCAL RESPONSIBILITY

The County continues to make data-driven decisions based on long-term impacts. Lake County has a balanced budget, strong reserves, and AAA financial rating. The County continues to take steps to enhance transparency through its robust communications program, including an online budget portal, e-newsletters, and LCTV video programming.

LEADERSHIP - REGIONAL COLLABORATION

IL Route 53 Extension into Lake County

Advancing the IL Route 53/Route 120 project is a priority for Lake County as it provides the opportunity to improve our transportation system and relieve congestion, as well as provide tremendous economic development benefits. Additionally, the proposed plan calls for environmental enhancements including protection and restoration of open lands, innovative and effective stormwater management, and improved connections for bicyclists and pedestrians along the corridor. The County Board Chairman has taken on a strong leadership role in advancing the project and has served in leadership positions on committees to study feasibility in regard to finance and land use. Lake County and other corridor communities are asking the Tollway Board to approve funding for an Environmental Impact Statement (EIS) that would look at the project in extensive detail, and analyze alternatives and the potential environmental impacts. The EIS will also include a robust public information and engagement program.

10 BUDGET TAKEAWAYS

1. Lake County has a balanced budget at \$495,199,632.
2. The budget is \$7 million less than last year.
3. The number of employees is down 24 from last year.
4. Only 3.7% of the budget goes to debt service.
5. The County Board plans ahead and uses cash for big capital projects, which saves taxpayers millions of dollars in interest payments.
6. The County maintains strong reserves for emergencies and to protect us from unexpected economic changes.
7. The County gets revenue from many sources including: sales tax, income tax, and property tax (with the last one making up a small portion of our budget – only 1/3).
8. Through shared service agreements, like building inspections and sheriff's patrol services, Lake County is saving money.
9. We are using data-driven decision making to ensure we are spending wisely, and identifying and implementing efficiency measures.
10. Lake County has a AAA bond rating--the highest rating possible, and we consistently receive the "Distinguished Budget Presentation Award" from the Government Finance Officers Association.

Regional 911 Consolidation

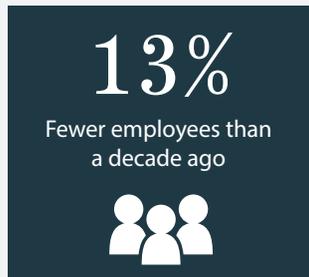
Lake County is leading an effort in collaboration with public safety partners from across the county to explore opportunities to consolidate many 911 centers into a few regional 911 centers to improve quality, efficiency, and provide cost savings. In 2015, the Board created a 911 Emergency Dispatch Task Force made up of fire, police, and municipal leaders to advance this government consolidation initiative.

Lake County Outlines Costly Mandates for State Task Force to Consider

The State imposes hundreds of mandates on local governments that cost Lake County millions of dollars. This year, Lake County developed a list of a dozen specific items for a newly formed State task force to examine that could save the County more than \$2 million annually and millions more in ongoing savings. The County Board Chairman sent a memorandum to the governor that lists the costly mandates that could be reconsidered, as well as opportunities for consolidation and other efficiencies.

EXCEPTIONAL SERVICE – COST-EFFECTIVE, EFFICIENT, HIGH QUALITY SERVICES

We consistently focus on delivering services in the most cost-effective way, which means regularly reviewing how departments are operating and making improvements. For example, personnel cost is a significant driver of the budget, therefore we thoroughly review departments' budgets to keep staffing levels tightly aligned with demand for services, and make adjustments as necessary.

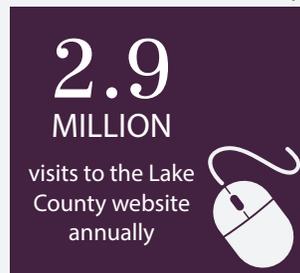


For example, due to reductions in workload, the FY16 budget reduces the Recorder of Deeds staff by three positions. The Circuit Clerk also proposed a budget with nine fewer positions. In addition, the Finance Department eliminated a grant position that was not generating the expected volume of new grants.

Lake County continues to collaborate with other units of governments to operate more efficiently through shared service opportunities that generate greater economies of scale and reduce costs. The Planning Building and Development (PBD) contracts with a number of municipalities for inspection services and this year, PBD expects to increase municipal contracts and will absorb the increased workload within flexible positions already funded in the budget. Other shared service examples include police contracts and joint purchasing for things like salt.



The County Board is investing in technologies to deliver products and services in an efficient, cost-effective and secure manner. In 2015, the County Board purchased a new tax



system, permitting system, and website content management system. These outsourced platforms, called Software and Infrastructure as a Service (SaaS/laaS), provide for greater internal efficiencies. The permitting and tax systems can also

provide opportunities for shared services with other government agencies. In addition, the 2016 budget includes funding to address comprehensive security solutions and the ability to augment targeted staff as needed.

Administering elections is a core service of county government. With a record 412,230 registered voters and 415 precincts in Lake County, the County Clerk continues to meet the challenges of changing election laws. This year, due to these changes, the mandated sites must now include evening hours, Sunday and holiday hours, and be open all day Monday - the day before Election Day. In another change, in response to the new Election Code requirement for Election Day registration in all polling sites, the County Clerk will be using e-pollbooks that facilitate real-time updates in every one of the 123 polling sites to ensure accuracy and timeliness. In addition, a new requirement for "Universal Early Voting and Registration Sites" at all 14 locations has dictated the need for a ballot-on-demand-type system to supplement the optical scan. It is estimated that there will be as many as 550 ballot styles in the 2016 Elections.

ENVIRONMENTAL STEWARDSHIP

Lake County continues to promote and encourage environmental sustainability through operational and community-wide initiatives. The budget continues to support funding toward enhancing energy efficiency in our facility projects to decrease energy consumption and save money. The County is also exploring renewable energy benefits with the possible purchase of multiple solar panels at a Public Works maintenance facility.

STRATEGIC PLAN GOALS



IMPROVE TRANSPORTATION

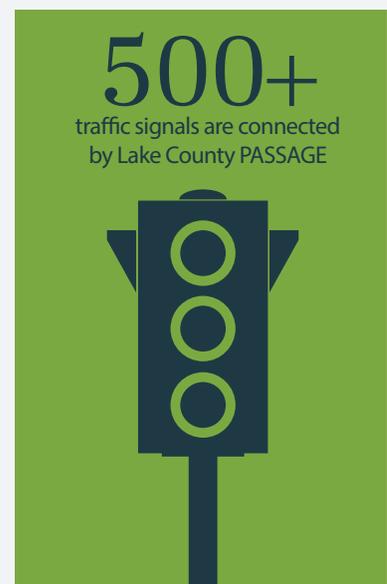
Investing in our transportation system remains a high priority which includes widening projects that add capacity, intersection improvements, and pedestrian/bike path projects, as well as technology enhancements. The budget includes additional funding for a full-time maintenance worker to accommodate an additional snow plow route, as well as a temporary employee during the winter months.



ENHANCE ECONOMIC OPPORTUNITIES

Through its **Buy Local. Build Local. Work Local.** program, the County is boosting awareness about procurement opportunities among local, and women-owned and minority businesses. The County is also augmenting the way it tracks demographic information about its contracted workforce, which is important for reporting purposes. For example, the Purchasing and Construction Divisions are now tracking workforce demographic information for both the Job Order Contracting program and the Courthouse Expansion Project.

Lake County Partners (LCP), our public-private partnership for economic development, continues to deliver a multitude of resources to optimize Lake County's business climate thanks to the financial support of the County Board. For example, through its strategic partnership with the Workforce Development Department, LCP is meeting with local target businesses to identify company needs and challenges to growth. As a result of its new business visitation program, LCP is connecting companies with resources to help fill current positions, using grants to help train current employees and building pipelines for future hires.





BUILD HEALTHY & RESILIENT COMMUNITIES

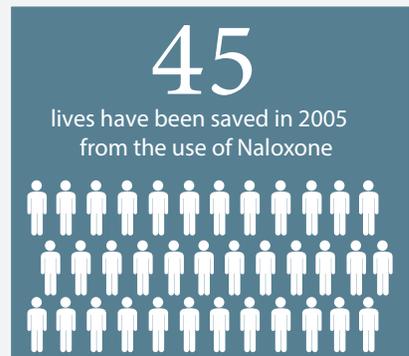
Studies show there is a strong correlation between mental health issues and other health challenges, such as obesity and smoking. In response to this, the Health Department will implement new programs this year targeting those with mental health issues and smoking or weight issues. By combining these treatments, the County is able to generate fees to cover these expanded services.



PROVIDE PUBLIC SAFETY

The County Board continues to invest in our public safety infrastructure with the Depke Juvenile Justice Center expansion project that includes a new multi-story addition with new courtroom/hearing rooms, administrative court support functions and office spaces for the related justice agencies. Additionally, the FY16 budget leverages federal grant funding to enhance police services and public transparency with the purchase of body cameras for sworn members of the Lake County Sheriff's Office who interact with the public on a daily basis. The County is also investing in additional cameras in the jail.

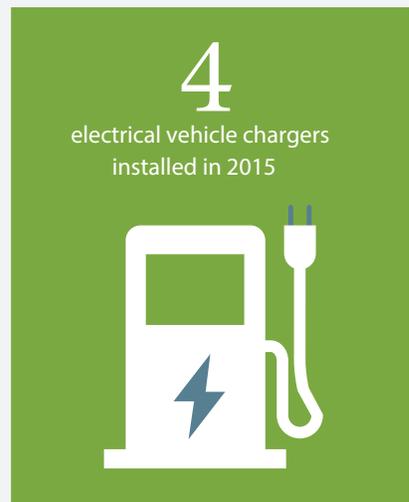
The budget also continues to provide funding to the Lake County Opiate Task Force. Grant funding is also being leveraged to pay for Naloxone - a drug that is used to reverse an opioid overdose and save lives, and training provided by the health department.



PROMOTE A SUSTAINABLE ENVIRONMENT

In an effort to promote cost-effective clean energy, the County purchased several electrical vehicles as part of a pilot program and installed electrical charging stations. Starting this year, the County will allow visitors to use the charging stations at no cost.

In the area of water quality, Lake County will add enhanced biological nutrient removal (EBNR) technology at the Des Plaines River Water Reclamation Facility this year. This new technology will enhance the health of streams and rivers in Lake County.



THE BUDGET PROCESS

The County Board adopts a strategic plan that guides policy and budget decisions. Each of the five goals includes corresponding strategies that lead to identifiable and measurable actions. On a quarterly basis, departments and staff from the administrator's office, along with budget analysts, meet to update progress on these goals. Twice a year, detailed updates are provided to the Board. The involvement of budget staff in this process helps ensure the connection between the budget review process and the strategic plan. The full strategic plan and progress reports are available on the County's website at lakecountyil.gov/strategicplan.

County Board

Your 21 elected county board members are responsible for adopting the budget, appropriation, and levy ordinances. The budget provides funding for all county departments. Early in the process, the Board adopts policies that guide the development of the budget. For example, the policies require the County to maintain strong reserves.

County Departments

All departments review and analyze their expenditures and revenue, and submit new requests annually. These are vetted by the finance team and county administrator. Departments also work every day to ensure services are efficient, cost-effective, and align with the strategic plan.

You

You can testify at a public hearing before the county board adopts the budget every November. You can also provide input to county board members at any stage in the process, and provide input into the strategic plan during the 2013 community forums.

BUDGET PROCESS

The budget is a road map to how the County sets its spending priorities. There are key players for each step in the budget process.

County Administrator/ Finance & Administration

The county administrator works with the finance team to develop the budget, and he provides oversight of the budget all year long. He is also responsible for developing the strategic plan and ensuring the strategic priorities and policies of the County Board are implemented.

Lake County budgets according to Illinois State Statutes, which require all appropriations to end with the fiscal year.

FY15 - 16 BUDGET CALENDAR

<h2>1 BUDGET POLICIES</h2>	<p>4/29</p> <p>Preview of FY 2016 Budget Policies by Financial and Administrative Committee (F&A)</p>	<p>5/6</p> <p>Review of FY 2016 Budget Policies by F&A</p>	<p>5/12</p> <p>Adoption of FY 2016 Budget Policies</p>	
<h2>2 BUDGET PREPARATION</h2>	<p>5/20</p> <p>Distribution of budget materials to departments</p>	<p>6/26 & 7/3</p> <p>Deadline for completed budgets and new program requests</p>		
<h2>3 STAFF BUDGET REVIEW / ANALYSIS</h2>	<p>7/13 - 8/28</p> <p>Budget analysts conduct review of department budgets; County Administrator and Finance staff meet with departments, make changes and develop balanced recommended budget</p>			
<h2>4 BOARD BUDGET REVIEW / ANALYSIS & APPROVAL</h2>	<p>10/9 County Administrator / FAS present Proposed Budget to Board at Committee of the Whole Meeting</p> <p>10/12 Budget placed on file with County Clerk</p> <p>10/20 JOINT Planning, Building, & Zoning and F&A Committees (Special Call) JOINT Law & Judicial and F&A Committees (Special Call) JOINT Health & Community Services and F&A Committees (Special Call)</p> <p>10/21 JOINT Public Works & Transportation and F&A Committees (Special Call) JOINT Revenue, Records, & Legislation and F&A Committees (Special Call) F&A Committee (Special Call)</p> <p>10/27 2nd budget reviews with Joint Committees during regular committee meetings, if needed</p> <p>10/28</p> <p>11/3 3rd budget reviews with Joint Committees during regular committee meetings, if needed</p> <p>11/4</p> <p>11/4 F&A Committee: Final recommended actions to County Board</p> <p>11/6 Committee of the Whole</p> <p>11/10 Regular County Board Meeting to adopt the budget, appropriation, and levy ordinance</p>			
<h2>5 NEW FISCAL YEAR</h2>	<p>12/1</p> <p>Start of Fiscal Year; All appropriations end with the Fiscal Year</p>			

MODIFICATIONS

EMERGENCY APPROPRIATIONS:

The budget may be amended throughout the year at board meetings through emergency appropriations. This is often done for multi-year projects where funds need to be carried over to the next fiscal year. Emergency appropriations may also be necessary to fund capital projects through the use of fund balance or a bond issuance.

LINE ITEM TRANSFERS:

Appropriate standing committees may approve intra-fund line item (account) transfers more than \$50,000 across account class (personnel services, commodities, contractual, capital outlay and debt service). The County Administrator or the Director of Finance & Administrative Services must approve line item transfers under \$50,000.

MONITOR:

FAS budget analysts review the budget versus actual performance with each department to monitor the budget, adjust operations where appropriate, and assist with transfers or emergency appropriation approvals when necessary.

About Lake County

2016 Approved Budget

LAKE COUNTY GOVERNMENT OVERVIEW

- 21 ELECTED COUNTY BOARD MEMBERS
- 8 ELECTED OFFICIALS (Sheriff, State's Attorney, Treasurer, County Clerk, Circuit Court Clerk, Coroner, Recorder of Deeds, Regional Superintendent of Schools)
- 19TH JUDICIAL CIRCUIT COURT
- 30+ DEPARTMENTS/DIVISIONS
- 2,681 EMPLOYEES

County Board members represent their respective districts. The County Board maintains policy-making and legislative authority, and approves a budget that funds all county government departments.

*There are 219 taxing units in Lake County (1 county government, 52 municipalities, 18 townships, 51 school districts, 21 park districts, and more).

SERVICE AREAS

Public Works & Transportation



PUBLIC WORKS AND DIVISION OF TRANSPORTATION

Key Services: maintenance of county roads and traffic signals; traffic management; infrastructure improvements for county roadways; paratransit; bike paths; water and sewer

Elections & Records



COUNTY CLERK, RECORDER OF DEEDS, CHIEF COUNTY ASSESSMENT OFFICE AND TREASURER

Key Services: document recordings; records (birth, death, marriage, property, other); tax collection and distribution; property tax appeals and relief; elections

Judicial & Public Safety



CIRCUIT COURT CLERK, CORONER, SHERIFF, STATE'S ATTORNEY, 19TH JUDICIAL CIRCUIT AND PUBLIC DEFENDER

Key Services: court functions (criminal, civil, juvenile, mental health, drug, and family); the jail; sheriff highway patrol; death investigations and autopsies

Planning, Building & Zoning



PLANNING, BUILDING & DEVELOPMENT AND STORMWATER MANAGEMENT COMMISSION

Key Services: building and development permits; sustainability; flood control

Finance & Administration



COUNTY ADMINISTRATION, FINANCE & ADMINISTRATIVE SERVICES, HUMAN RESOURCES, COMMUNICATIONS, EMERGENCY MANAGEMENT, INFORMATION TECHNOLOGY AND GIS/MAPPING

Key Services: policy development and implementation; budget development and oversight; purchasing goods and services; legislative program; facilities management; job recruitment; transparency initiatives; website content

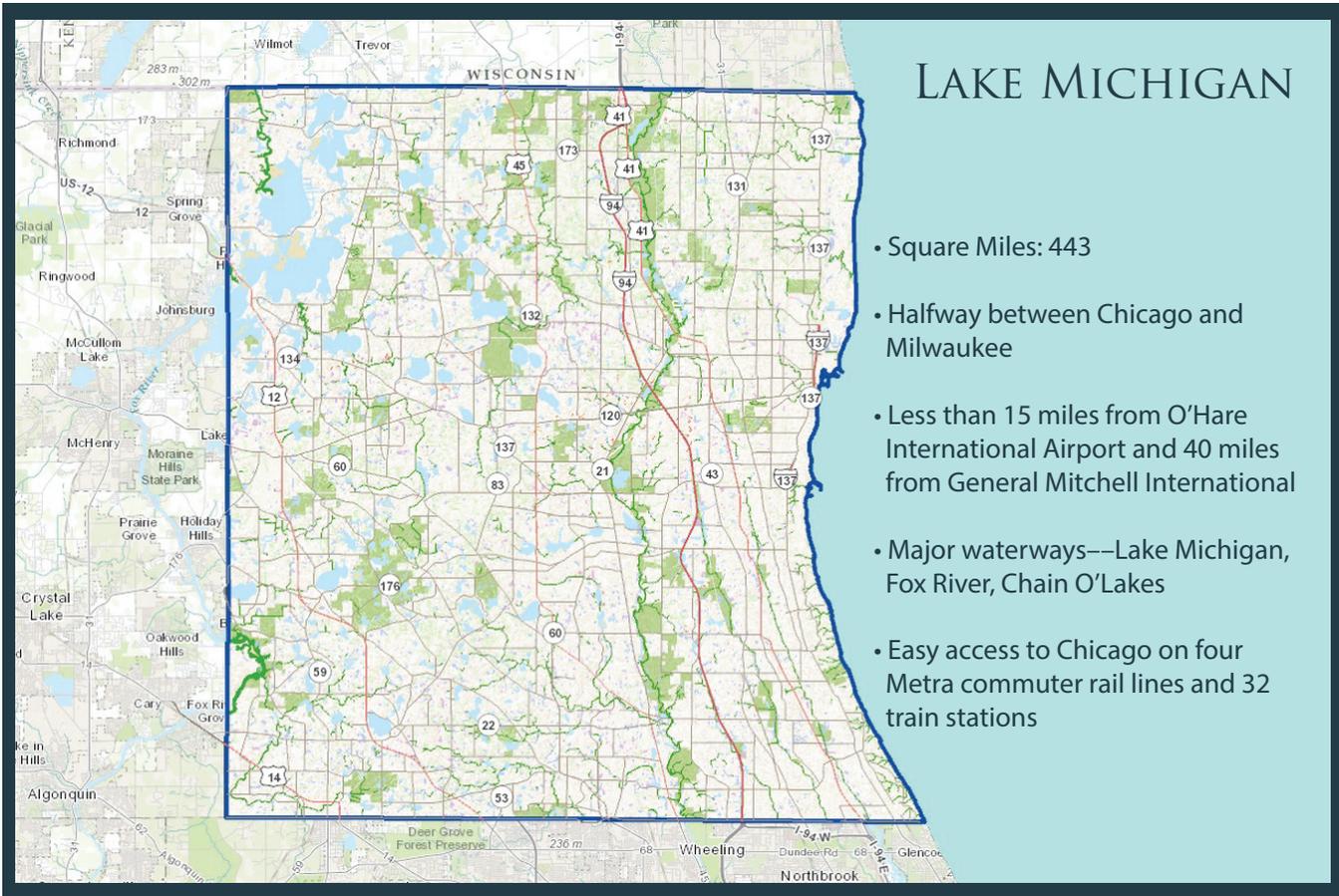
Health & Community Services



HEALTH DEPARTMENT, WORKFORCE DEVELOPMENT, COMMUNITY DEVELOPMENT, REGIONAL OFFICE OF EDUCATION, VETERANS ASSISTANCE COMMISSION AND WINCHESTER HOUSE

Key Services: veterans' assistance; healthcare; immunizations; affordable housing; animal control; employment assistance and job training; restaurant inspections

LOCATION - LAKE COUNTY, ILLINOIS



POPULATION

- Population (2010): 703,462
- Third largest county in Illinois
- Persons per square mile: 1,588



HOUSING*

- Housing units (2013): 260,338
- Median value of owner-occupied housing units (2008-2012): \$267,700
- Homeownership rate (2008-2012): 76.8%
- Households (2008-2012): 240,744

*Source: U.S. Census Bureau State & County Quick Facts (2013)



HEALTH AND RECREATION

- 30,000+ acres of forest preserve land
- 100+ beaches
- 250+ swimming pools
- 650+ local parks
- 6 state parks
- 550 miles of trails and bike-ways connecting forest preserves and communities
- 200+ lakes and rivers
- #2 in Illinois for physical activity and #4 for access to places to be active and get healthy



ECONOMICS

- Median household income: \$77,469 - The highest in the state*
- Per capita money income in past 12 months: \$39,856*
- Persons below poverty level: 8.7%*
- Unemployment: 4.7% (Illinois: 5.6%; United States: 5.2%)**
- 30,000+ businesses – 11 Fortune 500 companies
- 89% of residents age 25+ have graduated high school, and 42% have a bachelor’s degree or higher*

*Source: U.S. Census Bureau State & County Quick Facts (2014)

**Source: Illinois Department of Employment Security (August 2015)

TOP TEN EMPLOYERS IN LAKE COUNTY

Rank	Employer	# of Employees
1	Abbott Laboratories	9,000
2	CDW Corp.	7,200
3	Walgreens Co.	6,100
4	AbbVie	6,000
5	Baxter Healthcare Corp.	5,900
6	Aon Hewitt	4,000
7	Discover Financial Svc Ins	3,000
8	Alumna Systems	2,500
9	Advocate Healthcare	1,800
10	Trustmark Insurance Co.	1,700

*Source: Lake County 2014 CAFR

TOP TEN TAXPAYERS IN LAKE COUNTY

Rank	Taxpayer
1	Abbott Laboratories
2	Gurnee Mills/Gurnee Property Associates/The Mills Corp.
3	Discover Properties LLC
4	Walmart Stores Inc.
5	Arden Realty Inc.
6	Midwest Family Housing LLC
7	Baxter Healthcare Corp/Travenol Laboratories
8	Scott Dressing Sr Mngr Taxation
9	Colliers International
10	Property Tax Services Corp.

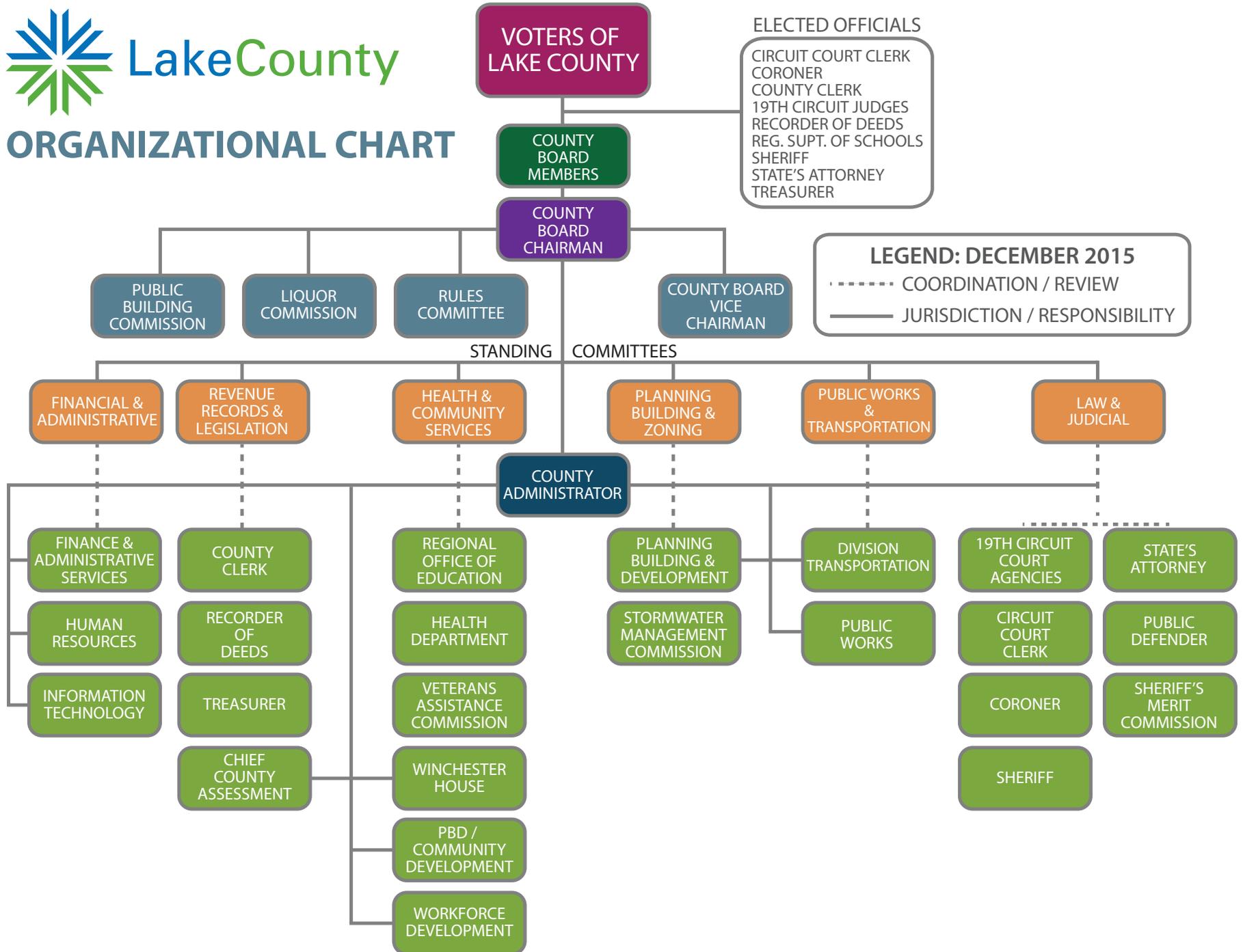
*Source: Lake County 2014 CAFR

BOND RATING

Lake County has AAA credit ratings from Standard & Poor’s and Moody’s Investors Services. Bond ratings are based on a thorough analysis of fiscal policy, debt management, the balance of revenues with public spending, and current and long-term fiscal outlook. The fact that Lake County has maintained its AAA rating, the highest possible credit score given to governments, is a testament to the prudent financial management of the County Board and staff. In the most recent rating of the Series 2015A GO Bonds, the rating agencies highlighted the County’s large, strong economic base, well-managed financial operations and financial policies, healthy reserves and liquidity which provide financial flexibility, and manageable debt position as the rationale for the outstanding rating.



ORGANIZATIONAL CHART



Budget Summary

2016 Approved Budget

OVERALL BUDGET SUMMARY

The following chart shows the FY2016 Budget compared to the FY2015 and FY2014 Budgets.

APPROPRIATION COMPARISON				
Fund Type	FY2014	FY2015	FY2016	% Change (FY16 to FY15)
Property Tax - Operating	\$ 331,080,657	\$ 337,946,062	\$ 324,118,740	-4.09%
Property Tax - Capital	\$ 12,568,234	\$ 12,375,810	\$ 14,748,012	19.17%
Special Revenue	\$ 55,161,706	\$ 56,987,803	\$ 60,187,380	5.61%
Capital	\$ -	\$ -	\$ -	
Debt Service	\$ 5,862,934	\$ 7,006,916	\$ 12,020,195	71.55%
Internal Service	\$ 46,624,471	\$ 49,262,509	\$ 45,757,138	-7.12%
Enterprise	\$ 36,551,643	\$ 38,024,767	\$ 37,644,827	-1.00%
Special Service Areas	\$ 416,842	\$ 721,115	\$ 723,340	0.31%
	\$ 488,266,487	\$ 502,324,982	\$ 495,199,632	-1.42%

In recognition of the uncertain State budget situation, departments worked diligently to reduce their operating budgets. This resulted in a 4.09% decline in the **Operating Funds**. The cuts were a combination of personnel reductions and efficiencies within the commodity and contractual line items. The Matching Tax and Bridge Tax Funds, which make up the **Property Tax – Capital** category, have more capital projects scheduled in the FY2016 budget than were ready in FY2015. This resulted in a 19.17% increase in this category. The cyclical nature of capital funds is normal and expected, because the funds must be accumulated before the projects can begin.

Special Revenue Funds serve a variety of special purposes. The increase of 5.61% is attributable to grant increases, increased capital project funding, and various other purposes.

Series 2015A General Obligation Bonds were issued in June of 2015. This \$90 million bond issuance is funding improvements to County Court facilities. The addition of this debt caused the annual debt service, and therefore, the annual budget in the **Debt Service Funds**, to increase by 71.55%. The only **Internal Service Fund**, the Health, Life & Dental Insurance Fund, was able to be reduced by 7.12% despite health care costs increases of 2.2% on average because of streamlined budgeting efforts. The **Enterprise** and **Special Service Areas Funds** remained fairly stable compared to FY2015.

In total, the FY2016 Recommended Budget is down \$7,125,350 or 1.42%.

The charts on the following pages show the Overall Budget Summary by Fund and Type and the Overall Summary without double appropriations (those expenses that are budgeted in more than one fund). This is followed by a breakdown by account class of both revenue and expense by fund. Next is a detailed description of the major revenue sources and the major expense uses.

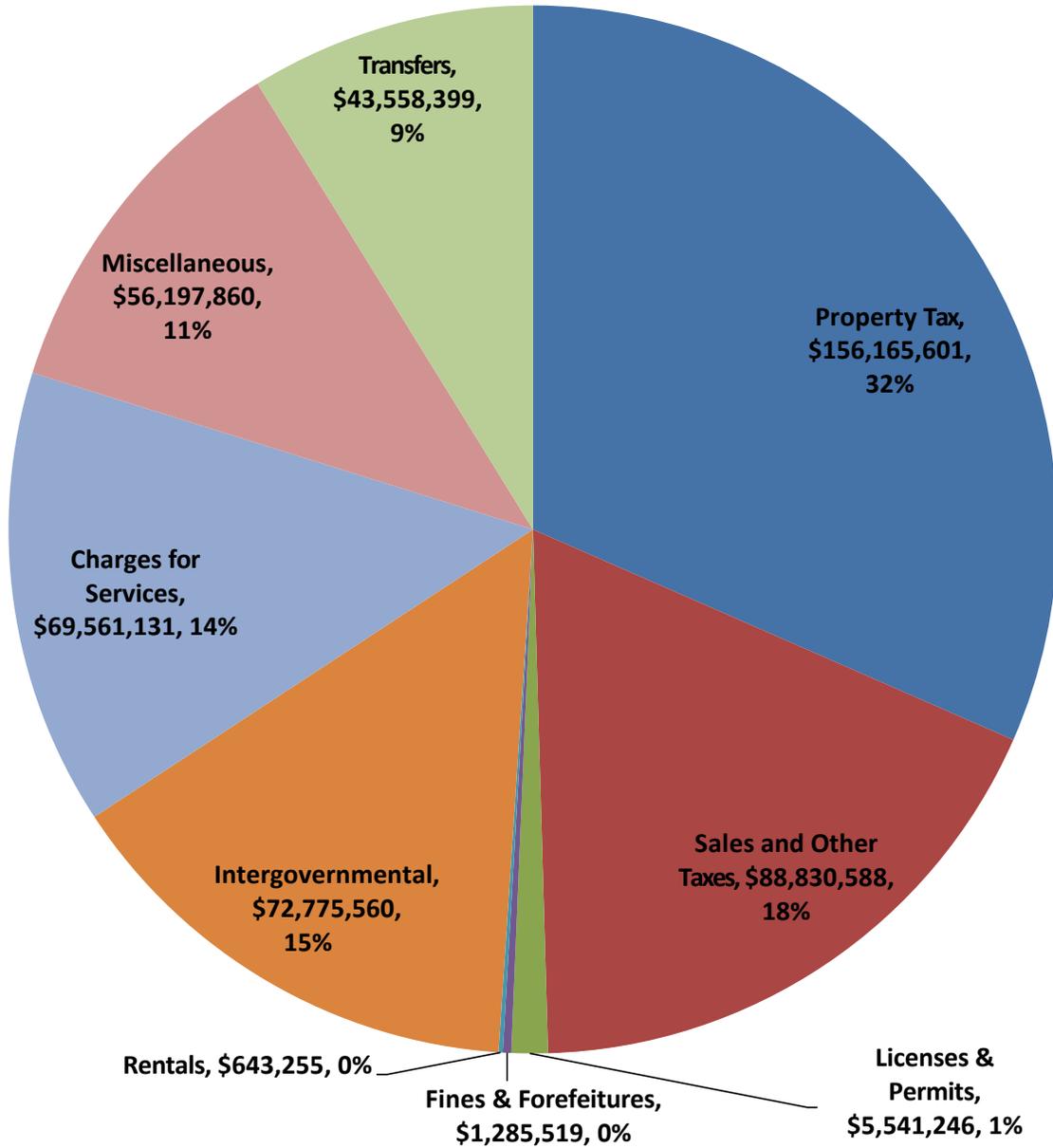
Lake County, Illinois
FISCAL YEAR FY2016 BUDGET
OVERALL SUMMARY

	Appropriation	Revenue	Levy	Cash	Levy Change		Estimated Rate	Maximum Rate	
					Percent	Dollars			
PROPERTY TAX									
OPERATING									
General Fund	178,596,725	111,309,019	62,552,396	4,735,310	-3.99%	(2,597,139)	0.27481	N/A	
FICA	11,941,889	4,836	12,000,000	(62,947)	1.90%	223,188	0.05272	N/A	
IMRF	17,876,313	19,731	18,700,000	(843,418)	1.48%	272,716	0.08216	N/A	
Liability Insurance and Risk Fund	6,879,358	695,988	5,600,000	583,370	1.59%	87,758	0.02460	N/A	
Veterans Assistance Commission	476,418	38,697	339,985	97,736	-0.05%	(171)	0.00149	0.04000	
Health Department	75,036,476	55,068,614	21,873,320	(1,905,458)	9.88%	1,967,650	0.09610	0.15000	
Stormwater Management	2,898,366	1,100,138	1,773,987	24,242	-10.14%	(200,138)	0.00779	0.20000	
Division of Transportation	20,604,823	5,382,068	14,114,878	1,107,877	0.00%	(221)	0.06201	0.20000	
Hulse Detention Center	6,780,199	4,734,029	3,300,000	(1,253,829)	0.36%	11,905	0.01450	0.10000	
Winchester House	2,317,273	0	2,317,273	0	73.16%	979,071	0.01018	0.10000	
TB Clinic	710,900	126,855	593,964	(9,919)	5.33%	30,058	0.00261	0.15000	
SUB TOTAL OPERATING	324,118,740	178,479,975	143,165,803	2,472,963	0.54%	774,677	0.62897		
		321,645,778							
CAPITAL									
Bridge Tax	3,975,467	70,698	3,904,550	219	-0.01%	(219)	0.01715	0.25000	
Matching Tax	10,772,545	2,503,956	8,268,458	131	0.00%	(131)	0.03633	0.05000	
SUB TOTAL CAPITAL	14,748,012	2,574,654	12,173,008	350	0.00%	(350)	0.05348		
		14,747,662							
TOTAL PROPERTY TAX	338,866,752	181,054,629	155,338,811	2,473,313	0.50%	774,326	0.68245		
		336,393,440							
TRUTH-IN-TAXATION EFFECT:					0.50%			
SPECIAL REVENUE									
Probation Services Fee	2,033,792	2,073,119	0	(39,327)					
Law Library	459,875	304,868	0	155,007					
Transportation Safety Highway	55,000	55,000	0	0					
Children's Waiting Room Fund	217,565	160,446	0	57,119					
Neutral Site Custody Exchange Fee	180,000	128,296	0	51,704					
Court Automation	1,577,654	1,006,000	0	571,654					
Circuit Clerk Electronic Citation Fund	142,000	91,000	0	51,000					
Court Document Storage	578,433	448,016	0	130,417					
Recorder Automation	1,455,527	1,122,795	0	332,732					
Vital Records Automation	64,249	83,432	0	(19,183)					
State's Attorney Records Automation	55,600	55,600	0	0					
GIS Automation Fee	602,000	602,000	0	0					
Tax Sale Automation Fee	50,100	60,770	0	(10,670)					
Coroner Fees	165,924	135,127	0	30,797					
Motor Fuel Tax	9,986,140	9,986,140	0	0					
1/4% Sales Tax	32,368,591	32,368,591	0	0					
Solid Waste Management Tax	200,000	168,635	0	31,365					
HUD Grants	4,630,015	4,608,025	0	21,990					
Workforce Development	5,364,915	5,364,915	0	0					
TOTAL SPECIAL REVENUE	60,187,380	58,822,775	0	1,364,605					
CAPITAL PROJECT									
2010A Bond Road Construction	0	5,691	0	(5,691)					
2011A Tax Exempt GO Bonds	0	0	0	0					
2013 Bond Road Construction	0	8,083	0	(8,083)					
TOTAL CAPITAL PROJECT	0	13,774	0	(13,774)					
DEBT SERVICE FUNDS									
2005 GO Refunding Bonds	3,500	0	0	3,500					
2008 GO Bonds	2,836,685	2,836,685	0	0					
2010A GO Bonds	1,596,635	1,596,635	0	0					
2011A GO Bonds	965,700	965,700	0	0					
2013 GO Road Bonds	1,602,500	1,602,500	0	0					
2015 GO Alternate Bond	5,015,175	5,015,175	0	0					
TOTAL DEBT SERVICE	12,020,195	12,016,695	0	3,500					
INTERNAL SERVICE									
Health, Life & Dental Insurance	45,757,138	45,757,138	0	0					
ENTERPRISE									
Public Works	37,644,827	40,727,832	178,845	(3,261,850)					
TOTALS:	494,476,292	338,392,843	155,517,656	565,794					
SPECIAL SERVICE AREAS									
SSA #8 Loon Lake	50,000	0	50,000	0					
SSA #10 North Hills	77,720	125	0	77,595					
SSA #12 The Woods of Ivanhoe	34,490	90	34,400	0					
SSA #13 Tax Exempt 2007A	174,935	400	258,545	(84,010)					
SSA #13 Taxable 2007B	81,195	100	0	81,095					
SSA #16 Lake Michigan Water	305,000	0	305,000	0					
SPECIAL SERVICE AREA TOTAL	723,340	715	647,945	74,680					
GRAND TOTAL	495,199,632	338,393,558	156,165,601	640,474					
		494,559,159							

FY2016 Approved Budget without Double Appropriation

	FY2016 Approved Appropriation	Amount that is Double Appropriated	FY2016 Approved Budget Without Double Appropriation	
Government Funds	PROPERTY TAX			
	OPERATING			
	General Fund	\$ 178,596,725	\$ 777,610	\$ 177,819,115
	FICA	11,941,889	11,941,889	-
	IMRF	17,876,313	17,876,313	-
	Liability Insurance and Risk Fund	6,879,358	43,304	6,836,054
	Veterans Assistance Commission	476,418	75,927	400,491
	Health Department	75,036,476	161,600	74,874,876
	Stormwater Management	2,898,366	239,036	2,659,330
	Division of Transportation	20,604,823	1,341,280	19,263,543
	Hulse Detention Center	6,780,199	280,547	6,499,652
	Winchester House	2,317,273	431,988	1,885,285
	TB Clinic	710,900	40,987	669,913
	SUB TOTAL OPERATING	\$ 324,118,740	\$ 33,210,482	\$ 290,908,259
	CAPITAL			
	Bridge Tax	\$ 3,975,467	-	\$ 3,975,467
	Matching Tax	10,772,545	-	10,772,545
	SUB TOTAL CAPITAL	\$ 14,748,012	-	\$ 14,748,012
	TOTAL PROPERTY TAX	\$ 338,866,752	\$ 33,210,482	\$ 305,656,271
	SPECIAL REVENUE			
	Probation Services Fee	\$ 2,033,792	\$ 34,000	\$ 1,999,792
	Law Library	459,875	60,363	399,512
	Transportation Safety Highway Hire-back Fund	55,000	-	55,000
	Children's Waiting Room Fund	217,565	16,480	201,085
	Neutral Site Custody Exchange Fee	180,000	-	180,000
	Court Automation	1,577,654	15,184	1,562,470
	Circuit Clerk Electronic Citation Fund	142,000	-	142,000
	Court Document Storage	578,433	19,433	559,000
	Recorder Automation	1,455,527	36,887	1,418,640
	Vital Records Automation	64,249	1,796	62,453
	State's Attorney Records Automation	55,600	-	55,600
	GIS Automation Fee	602,000	-	602,000
Tax Sale Automation Fee	50,100	-	50,100	
Coroner Fees	165,924	14,624	151,300	
Motor Fuel Tax	9,986,140	-	9,986,140	
Sales Tax for Transportation & Public Safety	32,368,591	-	32,368,591	
Solid Waste Management Tax	200,000	-	200,000	
HUD Grants	4,630,015	81,975	4,548,040	
Workforce Development	5,364,915	207,176	5,157,739	
TOTAL SPECIAL REVENUE	\$ 60,187,380	\$ 487,918	\$ 59,699,462	
CAPITAL PROJECTS				
2010A Bond Road Construction Projects	-	-	-	
Projects	-	-	-	
2013 Bond Road Construction Projects	-	-	-	
TOTAL CAPITAL PROJECTS	-	-	-	
DEBT SERVICE FUNDS				
2008 GO Bonds	\$ 2,836,685	\$ 2,836,685	-	
2010A Taxable GO Bonds	1,596,635	1,596,635	-	
2011A Tax Exempt GO Bonds	965,700	965,700	-	
2013 GO Road Bonds	1,602,500	1,602,500	-	
2005 GO Refunding Bonds	3,500	3,500	-	
2015 GO Alternate Bonds	5,015,175	5,015,175	-	
TOTAL DEBT SERVICE	\$ 12,020,195	\$ 12,020,195	-	
Proprietary Funds	INTERNAL SERVICE FUND			
	Health, Life & Dental Insurance	\$ 45,757,138	\$ 33,879,594	\$ 11,877,544
Special Service Areas	ENTERPRISE FUND			
	Public Works	\$ 37,644,827	\$ 1,883,185	\$ 35,761,642
	SPECIAL SERVICE AREAS			
	Special Service Area #8 Loon Lake	\$ 50,000	\$ 3,000	\$ 47,000
	Special Service Area #12 The Woods of Ivanhoe	34,490	-	34,490
	Special Svc Area #10 North Hills	77,720	-	77,720
	Special Service Area #13 Tax Exempt 2007A	-	-	-
	Spencer Highlands, Elmcrest Constructi	174,935	-	174,935
	Special Service Area #13 Taxable 2007B Spencer	-	-	-
	Highlands, Elmcrest Construction	81,195	-	81,195
Special Service Area #16	305,000	-	305,000	
TOTAL SPECIAL SERVICE AREAS	\$ 723,340	\$ 3,000	\$ 720,340	
GRAND TOTAL				
	\$ 495,199,632	\$ 81,484,374	\$ 413,715,259	

Lake County FY2016 Revenue by Category



Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Property Tax Operating Funds						
F101	General Fund	Property Taxes	63,138,998	65,149,400	65,149,400	62,552,396
		Other Taxes	46,446,505	46,957,448	46,957,448	47,968,000
		Licenses & Permits	3,674,174	3,537,666	3,537,666	3,557,440
		Fines and Forfeitures	1,165,399	1,175,379	1,175,379	1,200,057
		Intergovernmental	14,305,407	13,634,290	14,366,416	13,248,166
		Charges for Services	16,567,681	17,612,988	17,577,988	16,710,465
		Transfers	19,890,277	20,797,418	20,829,317	20,366,889
		Miscellaneous	8,100,878	8,444,083	8,444,083	8,258,003
Total	101		173,289,319	177,308,673	178,037,697	173,861,415
F202	FICA	Property Taxes	10,523,166	11,776,656	11,776,656	12,000,000
		Other Taxes	13,761	-	-	-
		Miscellaneous	16,938	4,836	4,836	4,836
Total	202		10,553,865	11,781,492	11,781,492	12,004,836
F204	IMRF	Property Taxes	18,758,688	18,427,209	18,427,209	18,700,000
		Other Taxes	24,507	17,500	17,500	17,500
		Miscellaneous	11,416	2,231	2,231	2,231
Total	204		18,794,611	18,446,940	18,446,940	18,719,731
F206	Liability Insurance and Risk	Property Taxes	5,490,348	5,512,151	5,512,151	5,600,000
		Other Taxes	7,167	7,000	7,000	7,000
		Intergovernmental	834	62,147	62,147	-
		Transfers	1,150,809	37,561	37,561	37,591
		Miscellaneous	1,646,310	673,313	673,313	651,396
Total	206		8,295,468	6,292,172	6,292,172	6,295,988
F208	Veterans Assistance Commission	Property Taxes	457,529	339,985	339,985	339,985
		Other Taxes	599	500	500	500
		Intergovernmental	12,500	-	-	-
		Transfers	29,582	31,816	31,816	32,196
		Miscellaneous	10,303	6,001	6,001	6,001
Total	F208		510,513	378,302	378,302	378,682
F210	Health Department	Property Taxes	19,444,981	19,905,597	19,905,597	21,873,320
		Other Taxes	25,392	19,500	19,500	-
		Licenses & Permits	1,906,786	1,992,140	1,992,140	1,983,806
		Fines and Forfeitures	27,006	25,000	25,000	30,462
		Intergovernmental	38,972,200	39,779,105	42,330,912	40,640,737
		Charges for Services	3,545,497	3,550,083	3,596,356	4,264,948
		Transfers	7,617,287	8,216,953	8,416,953	7,730,597
		Miscellaneous	235,605	327,230	136,845	418,064
Total	F210		71,774,756	73,815,609	76,423,304	76,941,934
F212	Stormwater Management	Property Taxes	2,058,880	1,974,109	1,974,109	1,773,987
		Other Taxes	2,707	2,600	2,600	2,600
		Intergovernmental	1,854,975	440,672	5,492,705	510,828
		Charges for Services	339,732	325,000	325,000	300,000
		Transfers	285,788	294,405	294,405	283,165
		Miscellaneous	15,833	3,545	3,545	3,545
Total	F212		4,557,915	3,040,331	8,092,364	2,874,125
F214	Division of Transportation	Property Taxes	14,183,398	14,114,878	14,114,878	14,114,878
		Other Taxes	18,533	13,500	13,500	13,500
		Intergovernmental	371,307	511,350	511,350	479,768
		Charges for Services	2,170,267	2,411,965	2,411,965	2,389,989
		Transfers	2,201,923	2,021,754	2,021,754	1,919,345
		Miscellaneous	183,570	75,713	75,713	579,466
Total	F214		19,128,997	19,149,160	19,149,160	19,496,946
F216	Hulse Detention Center	Property Taxes	3,202,703	3,287,988	3,287,988	3,300,000

Revenues by Fund and Category

Fund	Fund Description	Category	Approved FY2015		Modified FY2015		Approved FY2016	
			Actual FY2014	Budget	Budget	Budget	Budget	
		Other Taxes	4,182	2,600	2,600			-
		Intergovernmental	2,411,606	3,347,517	3,347,517			3,366,115
		Charges for Services	17,706	13,000	13,000			13,000
		Transfers	1,264,126	808,086	808,086			1,293,423
		Miscellaneous	90,251	61,491	61,491			61,491
Total	F216		6,990,574	7,520,682	7,520,682			8,034,029
F218	Winchester House	Property Taxes	1,601,351	1,338,007	1,338,007			2,317,273
		Other Taxes	2,087	750	750			-
		Intergovernmental	9,748,218	9,880,479	9,880,479			-
		Charges for Services	1,972,788	2,659,900	2,659,900			-
		Transfers	1,000,000	1,000,000	1,000,000			-
		Miscellaneous	5,376	3,027	3,027			-
Total	F218		14,329,820	14,882,163	14,882,163			2,317,273
F220	TB Clinic	Property Taxes	686,293	563,718	563,718			593,964
		Other Taxes	898	400	400			-
		Intergovernmental	26,326	29,312	29,312			17,353
		Charges for Services	33,486	64,685	64,685			47,660
		Transfers	62,608	70,103	70,103			60,789
		Miscellaneous	4,748	1,053	1,053			1,053
Total	F220		814,360	729,271	729,271			720,819
Total Property Tax Operating Funds			329,040,197	333,344,793	341,733,546			321,645,778
Property Tax Capital Funds								
F232	Bridge Tax	Property Taxes	3,888,996	3,904,550	3,904,550			3,904,550
		Other Taxes	5,084	-	-			-
		Intergovernmental	20,867	72,000	84,600			56,000
		Miscellaneous	24,630	9,532	9,532			14,698
Total	F232		3,939,578	3,986,082	3,998,682			3,975,248
F234	Matching Tax	Property Taxes	8,235,521	8,268,458	8,268,458			8,268,458
		Other Taxes	10,772	-	-			-
		Intergovernmental	45,161	47,900	589,300			2,470,000
		Miscellaneous	60,430	21,593	21,593			33,956
Total	F234		8,351,884	8,337,951	8,879,351			10,772,414
Total Property Tax Capital Funds			12,291,462	12,324,033	12,878,033			14,747,662
Special Revenue Funds								
F250	Probation Services Fee	Charges for Services	2,092,027	2,041,000	2,041,000			2,072,000
		Miscellaneous	7,682	1,119	1,119			1,119
Total	250		2,099,709	2,042,119	2,042,119			2,073,119
F252	Law Library	Charges for Services	321,947	316,000	316,000			276,000
		Miscellaneous	27,941	22,868	22,868			28,868
Total	F252		349,888	338,868	338,868			304,868
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	78,971	55,000	55,000			55,000
Total	F253		78,971	55,000	55,000			55,000
F254	Children's Waiting Room	Charges for Services	173,699	170,000	170,000			160,000
		Miscellaneous	1,400	446	446			446
Total	F254		175,099	170,446	170,446			160,446
F255	Neutral Site Custody Exchange Fee	Charges for Services	149,189	146,000	146,000			128,000
		Miscellaneous	1,253	296	296			296
Total	F255		150,442	146,296	146,296			128,296
F256	Court Automation	Charges for Services	1,155,267	1,200,000	1,200,000			1,000,000
		Miscellaneous	10,066	2,903	2,903			6,000

Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015	Modified FY2015	Approved FY2016
				Budget	Budget	Budget
Total	F256		1,165,333	1,202,903	1,202,903	1,006,000
	F257 Circuit Clerk Electronic Citation	Charges for Services	97,993	105,000	105,000	90,000
		Miscellaneous .	1,529	376	376	1,000
Total	F257		99,522	105,376	105,376	91,000
	F258 Court Document Storage	Intergovernmental	-	-	59,790	-
		Charges for Services	13,745	12,000	12,000	20,000
		Miscellaneous .	500,462	513,016	513,016	428,016
Total	F258		514,207	525,016	584,806	448,016
	F260 Recorder Automation	Charges for Services	895,724	1,417,500	1,417,500	986,553
		Transfers .	-	-	-	132,527
		Miscellaneous .	10,828	3,715	3,715	3,715
Total	F260		906,552	1,421,215	1,421,215	1,122,795
	F262 Vital Records Automation	Charges for Services	76,042	72,400	72,400	77,100
		Transfers .	-	-	-	6,082
		Miscellaneous .	205	42	42	250
Total	F262		76,247	72,442	72,442	83,432
	F263 State's Attorney Automation Fee	Charges for Services	-	-	55,100	55,600
		Transfers .	-	-	-	-
Total	F263		0	0	55,100	55,600
	F264 GIS Automation Fee	Charges for Services	563,678	810,000	810,000	600,000
		Miscellaneous .	2,381	357	357	2,000
Total	F264		566,059	810,357	810,357	602,000
	F266 Tax Sale Automation Fee	Other Taxes	29,610	30,000	30,000	25,000
		Miscellaneous .	34,621	25,770	25,770	35,770
Total	F266		64,231	55,770	55,770	60,770
	F267 Coroner Fees	Charges for Services	139,300	125,000	125,000	135,000
		Miscellaneous .	369	127	127	127
Total	F267		139,669	125,127	125,127	135,127
	F268 Motor Fuel Tax	Other Taxes	12,235,914	9,115,886	9,115,886	9,196,488
		Intergovernmental	1,158,329	586,300	5,939,000	758,600
		Charges for Services	107	-	-	-
		Miscellaneous .	38,645	25,132	25,132	31,052
Total	F268		13,432,995	9,727,318	15,080,018	9,986,140
	F269 Sales Tax for Transportation & Public Safety	Other Taxes	30,300,745	30,800,000	30,800,000	31,600,000
		Intergovernmental	14,607,908	350,900	17,445,400	578,000
		Miscellaneous .	280,879	170,748	170,748	190,591
Total	F269		45,189,533	31,321,648	48,416,148	32,368,591
	F270 Solid Waste Management	Charges for Services	235,616	167,000	167,000	167,000
		Miscellaneous .	5,368	1,635	1,635	1,635
Total	F270		240,984	168,635	168,635	168,635
	F740 HUD Grants	Intergovernmental	5,821,556	3,861,698	11,445,093	4,569,305
		Charges for Services	-	-	-	8,720
		Transfers .	-	-	-	30,000
		Miscellaneous .	75,354	-	-	-
Total	F740		5,896,910	3,861,698	11,445,093	4,608,025
	F750 Workforce Development	Intergovernmental	6,335,707	4,666,621	9,980,803	5,104,915
		Transfers .	180,854	200,000	200,000	260,000
		Miscellaneous .	756	-	-	-
Total	F750		6,517,317	4,866,621	10,180,803	5,364,915
Total Special Revenue Funds			77,663,666	57,016,854	92,476,521	58,822,775
Capital Project Funds						
	F403 2010A Bond Road Construction Projects	Miscellaneous .	7,800	73,098	73,098	5,691

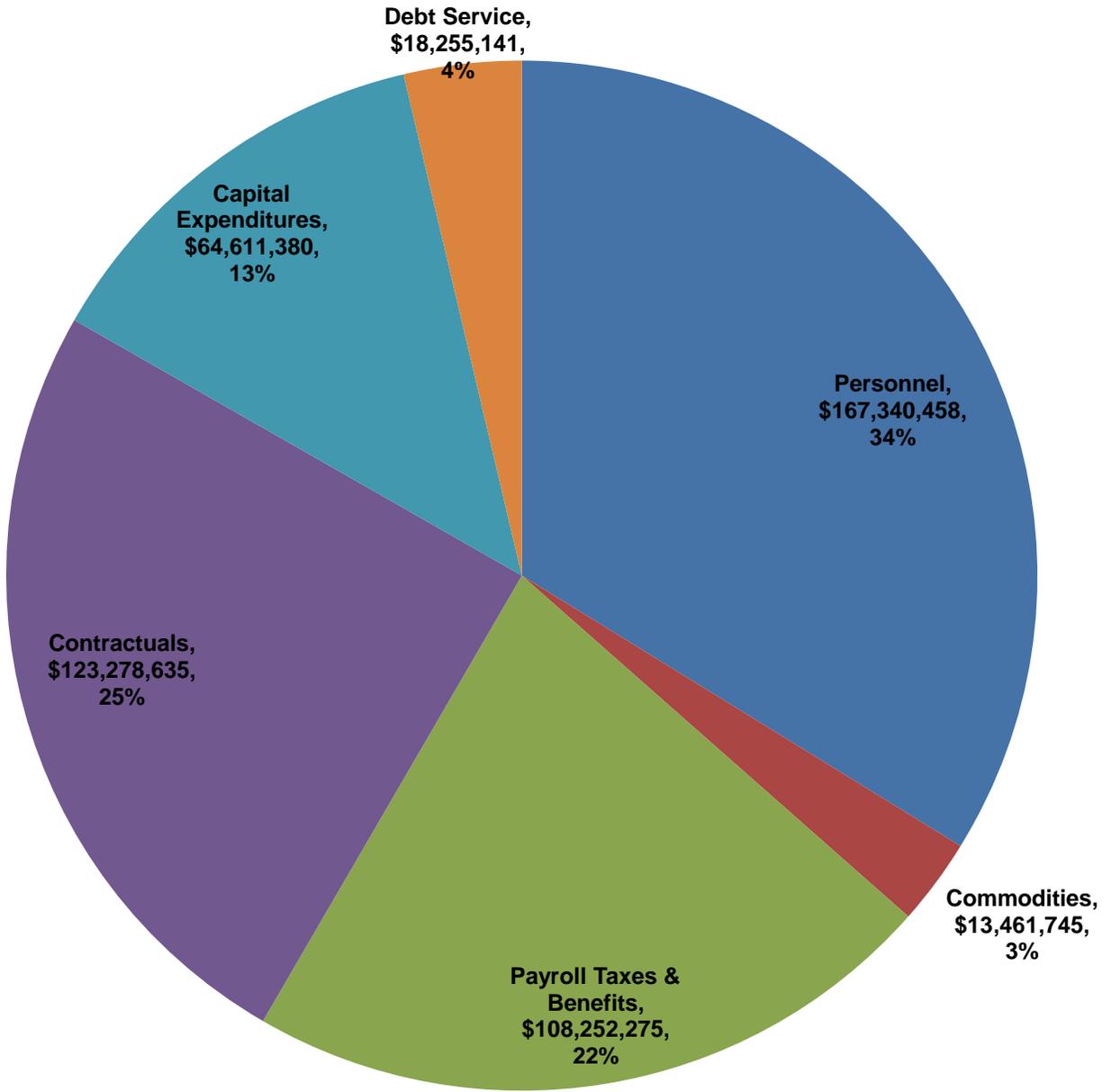
Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Total	F403		7,800	73,098	73,098	5,691
	F404 2011A Tax Exempt GO Bonds Road Construction Projects	Miscellaneous .	5,516	4,918	4,918	-
Total	F404		5,516	4,918	4,918	-
	F406 2013 Bond Road Construction Projects	Miscellaneous .	40,576	49,700	49,700	8,083
Total	F406		40,576	49,700	49,700	8,083
	F454 SSA#16 Capital Project	Miscellaneous .	6,360,595	-	-	-
Total	F454		6,360,595	-	-	-
Total Capital Project Funds			6,414,488	127,716	127,716	13,774
Debt Service Funds						
	F300 2008 GO Bonds	Transfers .	2,810,894	2,821,521	2,821,521	2,836,685
Total	F300		2,810,894	2,821,521	2,821,521	2,836,685
	F303 2010A Taxable GO Bonds	Intergovernmental	620,567	615,549	615,549	610,900
		Transfers .	975,732	982,590	982,590	985,735
Total	F303		1,596,299	1,598,139	1,598,139	1,596,635
	F304 2011A Tax Exempt GO Bonds	Transfers .	965,200	967,200	967,200	965,700
Total	F304		965,200	967,200	967,200	965,700
	F306 2013 GO Road Bonds	Transfers .	6,951,979	1,616,000	1,616,000	1,602,500
Total	F306		6,951,979	1,616,000	1,616,000	1,602,500
	F315 2005 GO Refunding Bonds	Transfers .	491,140	-	-	-
Total	F315		491,140	-	-	-
	F307 2015 GO Refunding Bonds	Transfers .	0	-	-	5,015,175
Total	F307		0	-	-	5,015,175
Total Debt Service Funds			12,815,512	7,002,860	7,002,860	12,016,695
Internal Service Fund						
	F510 Health, Life & Dental Insurance	Miscellaneous .	41,722,404	49,272,680	49,272,680	45,757,138
Total	F510		41,722,404	49,272,680	49,272,680	45,757,138
Total Internal Service Funds			41,722,404	49,272,680	49,272,680	45,757,138
Enterprise Funds						
	F610 Public Works	Property Taxes	734,146	591,267	591,267	178,845
		Fines and Forfeitures	215	-	-	-
		Intergovernmental	492,338	366,720	366,720	364,873
		Charges for Services	40,471,225	39,105,934	39,105,934	40,059,096
		Miscellaneous .	821,707	397,634	397,634	303,863
Total	F610		42,519,633	40,461,555	40,461,555	40,906,677
Total Enterprise Funds			42,519,633	40,461,555	40,461,555	40,906,677
Special Service Areas						
	F272 Special Service Area #8 Loon Lake	Property Taxes	49,773	50,000	50,000	50,000
		Miscellaneous .	208	42	42	-
Total	F272		49,982	50,042	50,042	50,000
	F276 Special Service Area #12 The Woods of Ivanhoe	Property Taxes	21,500	30,100	30,100	34,400
		Miscellaneous .	127	28	28	90
Total	F276		21,627	30,128	30,128	34,490
	F340 Special Service Area #10 North Hills	Property Taxes	72,088	72,065	72,065	-
		Miscellaneous .	280	42	42	125

Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Total	F340		72,367	72,107	72,107	125
	F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	127,015	129,000	129,000	258,545
		Miscellaneous	615	127	127	400
Total	F350		127,630	129,127	129,127	258,945
	F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Property Taxes	130,985	129,000	129,000	-
		Miscellaneous	133	100	100	100
Total	F352		131,118	129,100	129,100	100
	F354 Special Service Area #16	Property Taxes	308,078	305,000	305,000	305,000
		Miscellaneous	700,032			
Total	F354		1,008,110	305,000	305,000	305,000
Total Special Service Areas			1,410,835	715,504	715,504	648,660
Total All Funds			523,878,197	500,265,996	544,668,415	494,559,159

Lake County FY2016 Expenses by Category



Expenses by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Property Tax Operating Funds						
F101	General Fund	Personnel	87,956,755	95,139,663	94,790,553	93,734,903
		Commodities	3,697,537	4,791,218	4,832,283	4,251,147
		Benefits .	34,808,021	36,640,738	36,645,496	36,347,926
		Contractuals	29,726,360	27,049,908	37,417,192	33,028,163
		Capital Expenditures	21,676,522	15,013,510	125,477,990	11,234,586
Total	101		177,865,196	178,635,036	299,163,514	178,596,725
F202	FICA	Contractuals	10,888,794	11,975,395	11,975,395	11,941,889
Total	202		10,888,794	11,975,395	11,975,395	11,941,889
F204	IMRF	Contractuals	18,391,524	18,827,730	18,827,730	17,876,313
Total	204		18,391,524	18,827,730	18,827,730	17,876,313
F206	Liability Insurance and Risk	Personnel	278,131	199,751	199,751	206,886
		Commodities	17,234	47,900	47,900	47,500
		Benefits .	102,770	82,727	82,727	69,037
		Contractuals	7,073,984	6,566,469	6,566,469	6,552,019
		Capital Expenditures	-	2,241	2,241	3,915
Total	206		7,472,119	6,899,088	6,899,088	6,879,358
F208	Veterans Assistance Commission	Personnel	179,841	184,828	184,828	189,411
		Commodities	3,246	3,100	3,100	3,100
		Benefits .	67,318	67,436	67,436	68,146
		Contractuals	252,437	213,675	213,775	214,000
		Capital Expenditures	-	-	-	1,760
Total	F208	AHEX	502,842	469,039	469,139	476,418
F210	Health Department	Personnel	42,118,708	44,440,699	45,305,385	45,543,873
		Commodities	1,931,406	2,093,212	2,219,315	2,117,882
		Benefits .	15,857,447	17,070,809	17,421,395	17,635,695
		Contractuals	9,781,167	8,903,745	10,209,722	8,942,339
		Capital Expenditures	3,293,703	832,116	2,436,623	796,687
Total	F210		72,982,432	73,340,580	77,592,439	75,036,476
F212	Stormwater Management	Personnel	1,570,488	1,612,636	1,612,636	1,587,219
		Commodities	40,371	46,350	46,350	46,110
		Benefits .	533,869	536,673	536,673	514,661
		Contractuals	1,203,127	694,491	2,372,344	692,176
		Capital Expenditures	1,071,600	54,145	3,111,268	58,200
Total	F212		4,419,455	2,944,295	7,679,271	2,898,366
F214	Division of Transportation	Personnel	10,462,729	10,435,653	10,435,653	10,580,563
		Commodities	3,083,505	2,974,624	2,974,624	2,382,321
		Benefits .	3,898,364	4,038,523	4,038,523	4,136,895
		Contractuals	1,610,849	2,130,941	2,147,571	2,265,784
		Capital Expenditures	693,891	1,273,999	2,015,820	1,239,260
Total	F214		19,749,338	20,853,740	21,612,192	20,604,823
F216	Hulse Detention Center	Personnel	3,856,032	4,095,249	4,095,249	4,265,143
		Commodities	152,197	179,420	179,420	183,845
		Benefits .	1,476,889	1,641,158	1,641,158	1,664,538
		Contractuals	497,717	606,837	608,687	586,723
		Capital Expenditures	55,030	32,150	45,650	79,950
Total	F216		6,037,865	6,554,814	6,570,164	6,780,199
F218	Winchester House	Commodities	1,318,696	1,120,880	1,120,880	-
		Contractuals	15,560,239	15,569,464	15,569,464	2,317,273
		Capital Expenditures	84,864	32,500	32,500	-
Total	F218		16,963,798	16,722,844	16,722,844	2,317,273
F220	TB Clinic	Personnel	351,535	383,831	383,831	398,753
		Commodities	23,169	43,250	43,250	24,250

Expenses by Fund and Category

Fund	Fund Description	Category	Approved FY2015			Approved FY2016
			Actual FY2014	Budget	Budget	Budget
		Benefits .	130,945	140,588	140,588	149,662
		Contractuals	116,345	155,835	156,085	138,235
Total	F220		621,994	723,504	723,754	710,900
Total Property Tax Operating Funds			335,895,357	337,946,064	468,235,529	324,118,741
Property Tax Capital Funds						
F232	Bridge Tax	Contractuals	48,491	79,300	150,400	80,900
		Capital Expenditures	5,825,234	3,921,341	9,192,400	3,894,567
Total	F232		5,873,725	4,000,641	9,342,800	3,975,467
F234	Matching Tax	Contractuals	39,212	131,800	193,500	134,400
		Capital Expenditures	13,990,611	8,243,369	18,519,920	10,638,145
Total	F234		14,029,823	8,375,169	18,713,420	10,772,545
Total Property Tax Capital Funds			19,903,548	12,375,810	28,056,220	14,748,012
Special Revenue Funds						
F250	Probation Services Fee	Commodities	50,240	109,000	109,000	134,000
		Contractuals	1,268,359	705,908	705,908	1,665,792
		Capital Expenditures	90,510	126,000	126,000	234,000
Total	250		1,409,109	940,908	940,908	2,033,792
F252	Law Library	Personnel	121,461	132,409	132,409	137,494
		Commodities	105,257	101,900	101,900	100,500
		Benefits .	59,064	67,649	67,649	69,215
		Contractuals	203,125	155,541	155,616	152,665
Total	F252		488,907	457,498	457,573	459,875
F253	Transportation Safety Highway Hire-back	Contractuals	-	55,000	55,000	55,000
Total	F253		-	55,000	55,000	55,000
F254	Children's Waiting Room	Personnel	95,766	97,356	97,356	104,785
		Commodities	1,870	2,650	2,650	2,200
		Benefits .	57,898	59,208	59,208	60,988
		Contractuals	48,106	50,152	50,227	49,593
Total	F254		203,640	209,365	209,440	217,565
F255	Neutral Site Custody Exchange Fee	Contractuals	39,163	146,296	256,296	180,000
Total	F255		39,163	146,296	256,296	180,000
F256	Court Automation	Personnel	498,809	514,177	514,177	540,648
		Commodities	13,719	29,000	29,000	29,000
		Benefits .	184,451	187,869	187,869	192,568
		Contractuals	289,700	475,178	703,853	606,938
		Capital Expenditures	97,253	142,400	264,772	208,500
Total	F256		1,083,931	1,348,624	1,699,671	1,577,654
F257	Circuit Clerk Electronic Citation	Contractuals	7,078	142,000	234,900	142,000
Total	F257		7,078	142,000	234,900	142,000
F258	Court Document Storage	Personnel	129,861	131,774	131,774	-
		Benefits .	34,527	32,778	32,778	-
		Contractuals	1,398,293	782,933	1,354,928	578,433
		Capital Expenditures	4,434	55,236	111,025	-
Total	F258		1,567,115	1,002,722	1,630,506	578,433
F260	Recorder Automation	Personnel	619,078	723,093	723,093	737,218
		Commodities	8,796	8,000	8,000	8,000
		Benefits .	268,670	325,281	325,281	330,328
		Contractuals	332,523	314,673	315,073	314,373
		Capital Expenditures	52,724	65,609	65,609	65,609

Expenses by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Total	F260		1,281,791	1,436,656	1,437,056	1,455,527
	F262 Vital Records Automation	Personnel	26,266	30,522	30,522	33,473
		Benefits	24,140	26,376	26,376	27,640
		Contractuals	2,512	3,164	3,189	3,136
Total	F262		52,918	60,063	60,088	64,249
	F263 State's Attorney Record Automation	Commodities	0	0	0	15,600
		Contractuals	0	0	20,100	20,000
		Capital Expenditures	0	0	0	20,000
Total	F263		0	0	20,100	55,600
	F264 GIS Automation Fee	Contractuals	563,678	810,257	810,257	602,000
Total	F264		563,678	810,257	810,257	602,000
	F266 Tax Sale Automation Fee	Commodities	1,095	1,000	1,000	1,000
		Contractuals	43,256	59,050	59,050	44,300
		Capital Expenditures	-	4,800	4,800	4,800
Total	F266		44,351	64,850	64,850	50,100
	F267 Coroner Fees	Commodities	32,088	47,124	47,124	69,124
		Contractuals	35,222	76,000	76,000	80,800
		Capital Expenditures	61,813	45,950	45,950	16,000
Total	F267		129,124	169,074	169,074	165,924
	F268 Motor Fuel Tax	Commodities	2,387,710	1,857,600	2,883,500	1,913,400
		Contractuals	1,019,837	1,092,700	1,363,400	1,270,000
		Capital Expenditures	14,983,409	6,801,624	19,586,600	6,802,740
Total	F268		18,390,956	9,751,924	23,833,500	9,986,140
	F269 Sales Tax for Transportation & Public Safety	Contractuals	9,194,348	4,061,301	4,104,501	4,060,400
		Capital Expenditures	19,673,770	27,342,948	107,260,799	28,308,191
Total	F269		28,868,118	31,404,249	111,365,300	32,368,591
	F270 Solid Waste Management Tax	Contractuals	222,990	200,000	200,000	200,000
Total	F270		222,990	200,000	200,000	200,000
	F740 HUD Grants	Personnel	425,146	412,737	466,903	505,936
		Commodities	10,792	7,000	39,034	7,200
		Benefits	150,924	143,739	192,306	193,236
		Contractuals	5,562,633	3,297,572	10,765,622	3,921,993
		Capital Expenditures	4,480	650	4,843	1,650
Total	F740		6,153,974	3,861,698	11,468,707	4,630,015
	F750 Workforce Development	Personnel	1,519,497	1,751,034	1,751,034	1,740,829
		Commodities	17,441	18,750	18,750	19,251
		Benefits	492,020	623,720	623,720	587,021
		Contractuals	4,498,227	2,517,707	7,806,644	3,017,815
		Capital Expenditures	14,340	15,410	41,410	-
Total	F750		6,541,526	4,926,621	10,241,559	5,364,915
Total	Special Revenue Funds		67,048,368	56,987,803	165,154,783	60,187,381
Capital Project Funds						
	F403 2010A Bond Road Construction Projects	Capital Expenditures	10,296,856	-	12,646,357	-
Total	F403		10,296,856	-	12,646,357	-
	F404 2011A Tax Exempt GO Bonds Road Construction Projects	Capital Expenditures	1,318,416	-	1,217,833	-
Total	F404		1,318,416	-	1,217,833	-
	F406 2013 Bond Road Construction Projects	Contractuals	-278	-	-	-
		Capital Expenditures	22,688,474	-	11,714,584	-
Total	F406		22,688,196	-	11,714,584	-
	F407 2015A Capital Projects Fund	Capital Expenditures	0	-	90,000,000	-

Expenses by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
Total	F406		0	-	90,000,000	-
	F454 SSA#16 Capital Project	Capital Expenditures	2,039,954	-	4,308,891	-
Total	F454		2,039,954	-	4,308,891	-
Total Capital Project Funds			36,343,422	-	119,887,665	-
Debt Service Funds						
	F300 2008 GO Bonds	Contractuals	416	3,500	3,500	3,500
		Debt Service	2,808,394	2,821,582	2,821,582	2,833,185
Total	F300		2,808,810	2,825,082	2,825,082	2,836,685
	F303 2010A Taxable GO Bonds	Contractuals	3,294	3,500	6,028	3,500
		Debt Service	1,593,134	1,593,134	1,593,134	1,593,135
Total	F303		1,596,428	1,596,634	1,599,162	1,596,635
	F304 2011A Tax Exempt GO Bonds	Contractuals	3,419	3,500	5,653	3,500
		Debt Service	962,200	962,200	962,200	962,200
Total of F304			965,619	965,700	967,853	965,700
	F306 2013 GO Road Bonds	Contractuals	-	3,500	3,500	3,500
		Debt Service	6,948,979	1,612,500	1,612,500	1,599,000
Total	F306		6,948,979	1,616,000	1,616,000	1,602,500
	F307 2015 GO Alternate Bond	Contractuals				3,500
		Debt Service				5,011,675
Total	F307					5,015,175
	F315 2005 GO Refunding Bond	Contractuals		3,500	3,500	3,500
		Debt Service	488,640			
Total	F315					3,500
Total Debt Service Funds			12,808,476	7,006,916	7,011,597	12,020,195
Internal Service Funds						
	F510 Health, Life & Dental Insurance	Personnel	135,149	145,000	167,710	145,000
		Commodities	946	15,000	15,000	15,000
		Benefits	39,745,666	48,687,309	48,664,599	43,481,766
		Contractuals	1,376,317	415,200	444,700	2,115,372
Total	F510		41,258,078	49,262,509	49,292,009	45,757,138
Total Internal Service Funds			41,258,078	49,262,509	49,292,009	45,757,138
Enterprise Funds						
	F610 Public Works	Personnel	6,213,476	6,875,783	6,875,783	6,888,324
		Commodities	1,680,395	2,170,151	2,170,151	2,086,065
		Benefits	2,710,056	2,788,907	2,788,907	2,722,952
		Contractuals	18,886,949	19,862,022	24,613,433	19,327,045
		Capital Expenditures	626,083	1,120,920	50,472,745	1,002,820
		Debt Service	10,801,651	5,206,986	5,206,986	5,617,621
Total	F610		40,918,610	38,024,768	92,128,004	37,644,827
Total Enterprise Funds			40,918,610	38,024,768	92,128,004	37,644,827
Special Service Areas						
	F272 Special Service Area #8 Loon Lake	Commodities	3,666	5,250	8,284	5,250
		Contractuals	42,133	44,750	45,917	44,750
Total	F272		45,799	50,000	54,201	50,000

Expenses by Fund and Category

Fund	Fund Description	Category	Actual FY2014	Approved FY2015 Budget	Modified FY2015 Budget	Approved FY2016 Budget
F276	Special Service Area #12 The Woods of Ivanhoe	Contractuals	8,749	30,000	30,000	34,490
Total	F276		8,749	30,000	30,000	34,490
F340	Special Service Area #10 North Hills	Contractuals	525	500	500	525
		Debt Service	80,788	81,582	81,582	77,195
Total	F340		81,313	82,082	82,082	77,720
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands+ Elmcrest Constructiion	Debt Service	126,318	126,318	126,318	174,935
Total	F350		126,318	126,318	126,318	174,935
F352	Special Service Area #13 Taxable 2007B Spencer Highlands+ Elmcrest Construction	Debt Service	129,236	127,715	127,715	81,195
Total	F352		129,236	127,715	127,715	81,195
F354	Special Service Area #16	Debt Service	152,500	305,000	305,000	305,000
Total	F354		152,500	305,000	305,000	305,000
Total Special Service Areas			543,915	721,115	725,316	723,340
Total All Funds			554,719,775	502,324,986	930,491,123	495,199,634

Projected Changes in Fund Balance								
	Fund Balance	FY15 Projected	FY15 Projected	Projected Fund	FY16 Budgeted	FY16 Budgeted	Projected Fund	% Change
	11/30/14	Revenues	Expenses	Balance	Revenues	Expenses	Balance	(FY15 to FY16)
<i>Property Tax Funds</i>								
Corporate	\$ 129,782,047	\$ 172,374,000	\$ 177,711,367	\$ 124,444,680	\$ 173,861,415	\$ 178,596,725	\$ 119,709,370	
FICA	\$ 3,976,904	\$ 11,756,000	\$ 10,840,000	\$ 4,892,904	\$ 12,004,836	\$ 11,941,889	\$ 4,955,851	
IMRF	\$ 2,317,450	\$ 18,395,000	\$ 18,030,000	\$ 2,682,450	\$ 18,719,731	\$ 17,876,313	\$ 3,525,868	
Liability Insurance	\$ 27,811,001	\$ 6,372,000	\$ 8,985,000	\$ 25,198,001	\$ 6,295,988	\$ 6,879,358	\$ 24,614,631	
Veterans Assistance	\$ 846,992	\$ 390,000	\$ 463,000	\$ 773,992	\$ 378,682	\$ 476,418	\$ 676,256	
Health Department	\$ 32,186,639	\$ 71,500,000	\$ 69,564,000	\$ 34,122,639	\$ 76,941,934	\$ 75,036,476	\$ 36,028,097	
Stormwater Management	\$ 2,150,100	\$ 3,673,000	\$ 4,655,000	\$ 1,168,100	\$ 2,874,125	\$ 2,898,366	\$ 1,143,859	
Division of Transportation	\$ 5,848,064	\$ 18,852,000	\$ 20,044,000	\$ 4,656,064	\$ 19,496,946	\$ 20,604,823	\$ 3,548,187	
Hulse Detention Center	\$ 3,600,383	\$ 6,680,000	\$ 6,410,000	\$ 3,870,383	\$ 8,034,029	\$ 6,780,199	\$ 5,124,213	
Winchester House	\$ 311,633	\$ 15,500,367	\$ 15,812,000	\$ -	\$ 2,317,273	\$ 2,317,273	\$ -	
Tuberculosis Clinic	\$ 1,056,520	\$ 706,600	\$ 650,000	\$ 1,113,120	\$ 720,819	\$ 710,900	\$ 1,123,039	
<i>Capital Property Tax Funds</i>								
Bridge Tax	\$ 4,956,787	\$ 3,911,000	\$ 3,355,000	\$ 5,512,787	\$ 3,975,248	\$ 3,975,467	\$ 5,512,568	
Matching Tax	\$ 11,424,907	\$ 8,401,000	\$ 10,665,000	\$ 9,160,907	\$ 10,772,414	\$ 10,772,545	\$ 9,160,776	
	\$ 226,269,427	\$ 338,510,967	\$ 347,184,367	\$ 217,596,027	\$ 336,393,440	\$ 338,866,752	\$ 215,122,715	-1.14%
<i>County Reserve Policy requires 27.5% of budgeted expenses</i>								
								63.48%
<i>Special Revenue Funds</i>								
Probation Services Fee	\$ 1,515,691	\$ 2,120,000	\$ 599,000	\$ 3,036,691	\$ 2,073,119	\$ 2,033,792	\$ 3,076,018	1.30%
Law Library	\$ 479,165	\$ 323,500	\$ 452,000	\$ 350,665	\$ 304,868	\$ 459,875	\$ 195,658	-44.20%
Transportation Safety Hire Back	\$ 113,827	\$ 89,000	\$ -	\$ 202,827	\$ 55,000	\$ 55,000	\$ 202,827	0.00%
Children's Waiting Room	\$ 323,690	\$ 159,000	\$ 211,000	\$ 271,690	\$ 160,446	\$ 217,565	\$ 214,571	-21.02%
Neutral Site Custody Exchange Fee	\$ 330,186	\$ 136,200	\$ 167,000	\$ 299,386	\$ 128,296	\$ 180,000	\$ 247,682	-17.27%
Court Automation	\$ 2,386,275	\$ 1,100,000	\$ 1,150,000	\$ 2,336,275	\$ 1,006,000	\$ 1,577,654	\$ 1,764,621	-24.47%
Circuit Clerk E-Citation	\$ 408,305	\$ 97,500	\$ 7,500	\$ 498,305	\$ 91,000	\$ 142,000	\$ 447,305	-10.23%
Court Document Storage	\$ 1,081,961	\$ 527,000	\$ 1,269,000	\$ 339,961	\$ 448,016	\$ 578,433	\$ 209,544	-38.36%
Recorder Automation	\$ 2,441,816	\$ 1,006,100	\$ 1,077,000	\$ 2,370,916	\$ 1,122,795	\$ 1,455,527	\$ 2,038,184	-14.03%
Vital Records Automation	\$ 48,755	\$ 77,700	\$ 58,700	\$ 67,755	\$ 83,432	\$ 64,249	\$ 86,938	28.31%
State's Attorney Records Automation	\$ -	\$ 207,000	\$ -	\$ 207,000	\$ 55,600	\$ 55,600	\$ 207,000	0.00%
GIS Automation Fund	\$ 180,887	\$ 575,900	\$ 575,900	\$ 180,887	\$ 602,000	\$ 602,000	\$ 180,887	0.00%
Tax Sale Automation	\$ 571,496	\$ 64,000	\$ 17,000	\$ 618,496	\$ 60,770	\$ 50,100	\$ 629,166	1.73%
Coroner Fees	\$ 84,816	\$ 158,400	\$ 90,000	\$ 153,216	\$ 135,127	\$ 165,924	\$ 122,419	-20.10%
Motor Fuel Tax	\$ 11,279,524	\$ 9,131,000	\$ 8,242,000	\$ 12,168,524	\$ 9,986,140	\$ 9,986,140	\$ 12,168,524	0.00%
1/4% Sales Tax	\$ 72,268,483	\$ 34,670,000	\$ 32,620,000	\$ 74,318,483	\$ 32,368,591	\$ 32,368,591	\$ 74,318,483	0.00%
Solid Waste Management	\$ 1,303,228	\$ 225,500	\$ 200,000	\$ 1,328,728	\$ 168,635	\$ 200,000	\$ 1,297,363	-2.36%
HUD	\$ 104,435	\$ 4,490,000	\$ 4,487,400	\$ 107,035	\$ 4,608,025	\$ 4,630,015	\$ 85,045	-20.54%
Workforce Development	\$ 203,377	\$ 5,913,000	\$ 5,843,000	\$ 273,377	\$ 5,364,915	\$ 5,364,915	\$ 273,377	0.00%
<i>Debt Service Funds</i>								
2005 GO Refunding Bonds	\$ 126,972	\$ 142	\$ -	\$ 127,114	\$ -	\$ 3,500	\$ 123,614	-2.75%
2008 Bond Construction	\$ 12,815	\$ 2,821,521	\$ 2,822,027	\$ 12,309	\$ 2,836,685	\$ 2,836,685	\$ 12,309	0.00%
2010A Bond Construction	\$ 510,583	\$ 1,598,000	\$ 1,597,000	\$ 511,583	\$ 1,596,635	\$ 1,596,635	\$ 511,583	0.00%
2011A Bond Construction	\$ 2,261	\$ 965,200	\$ 965,650	\$ 1,811	\$ 965,700	\$ 965,700	\$ 1,811	0.00%
2013 GO Road Bonds	\$ 3,000	\$ 1,615,500	\$ 1,613,000	\$ 5,500	\$ 1,602,500	\$ 1,602,500	\$ 5,500	0.00%
2015 GO Alternate Bonds	\$ -	\$ 2,420,282	\$ 2,420,282	\$ -	\$ 5,015,175	\$ 5,015,175	\$ -	0.00%
<i>Internal Service Fund</i>								
Health Life Dental	\$ 8,042,639	\$ 43,105,000	\$ 43,090,000	\$ 8,057,639	\$ 45,757,138	\$ 45,757,138	\$ 8,057,639	0.00%
<i>Enterprise Fund</i>								
Public Works	\$ 59,310,484	\$ 48,527,000	\$ 55,691,000	\$ 52,146,484	\$ 40,906,677	\$ 37,644,827	\$ 55,408,334	6.26%
<i>Special Service Areas</i>								
SSA #8 Loon Lake	\$ 29,682	\$ 50,000	\$ 41,800	\$ 37,882	\$ 50,000	\$ 50,000	\$ 37,882	0.00%
SSA#10 North Hills	\$ 89,743	\$ 72,057	\$ 81,902	\$ 79,898	\$ 125	\$ 77,720	\$ 2,303	-97.12%
SSA#12 Woods of Ivanhoe	\$ 46,060	\$ 30,300	\$ 45,500	\$ 30,860	\$ 34,490	\$ 34,490	\$ 30,860	0.00%
SSA#13 Tax Exempt A	\$ 175,388	\$ 127,200	\$ 126,318	\$ 176,270	\$ 258,945	\$ 174,935	\$ 260,280	47.66%
SSA#13 Taxable B	\$ 70,572	\$ 131,030	\$ 120,507	\$ 81,095	\$ 100	\$ 81,195	\$ -	-100.00%
SSA#16 Lake Michigan Water	\$ 175,388	\$ 308,200	\$ 305,000	\$ 178,588	\$ 305,000	\$ 305,000	\$ 178,588	0.00%

Explanation for variances greater than 10%:

The County's fund balance policy addresses the property tax funds, both operating and capital, as a whole. In total, the funds must have a 15% fund reserve as well as a 12.5% cash flow reserve. The County's reserves far exceed that policy because of additional designated reserves for carryovers and risk liabilities.

Both the Law Library and the Children's Waiting Room have seen declining fund balances because operational costs continue to increase while revenue has declined. Both funds are contemplating user fee increases to offset this decline. The remaining Special Revenue Funds with large balance swings (Neutral Site Custody Exchange Fee, Court Automation, Circuit Clerk E-Citation, Court Document Storage, Recorder Automation, Vital Records Automation, and Coroner Fees) simply change dramatically from one year to the next because they are meant to fund systems, projects and equipment that often take years to accumulate and then are quickly spent down. SSA#10 bonds and SSA#13 Taxable B bonds will both be paid in full in FY16, resulting in a significant reduction in fund balance. The tax levy previously funding SSA#13 Taxable B will now fund SSA#13 Tax Exempt A, thus resulting in a large increase in fund balance.

SUMMARY OF MAJOR REVENUE SOURCES

FY2016 Revenue

FY2016 Total Projected Revenue: **\$494.6 million**

Inter-Fund Transfers (revenue counted in more than one fund): **\$77.6 million**

FY2016 Total Anticipated Revenue (excluding inter-fund transfers): **\$420.8 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total \$388.4 million, which is 77.9% of total revenues. The remaining amount of revenue comes from a variety of sources including: fines, permits, forfeitures, rentals, interest income, reimbursements for County services, and proceeds from the sale of assets. The mix of revenue sources has remained fairly stable compared to prior years.

Overall, revenue is down 1.1% compared to FY2015, or \$5.5 million. Sales and other taxes, which are State-shared revenues, are projected to show steady but minimal growth. This category was budgeted conservatively given the uncertainty with the State budget. The biggest decline is in Intergovernmental revenue, or payments from other governments. There is a 7% decline, or \$5.5 million in that category. Charges for Service also declined by \$2.8 million, or .4%. This reduction is seen across several areas, from court-related revenues to user charges and permit fees.

Estimating Future Revenues and Expenses

County services vary from law enforcement and public works to a complex court system which require finance staff to work closely with, and rely heavily on, the expertise of the various departmental and functional staff in preparing revenue budgets and projections.

The County employs certain methodologies to develop estimates, as required by our policies, including: department collaboration, global economic indicators, opinions of generally accepted organizations such as the Illinois Municipal League, changes in legislation, and historical trend analysis.

REVENUES BY TYPE

The table below is a summary of revenues by type, with two years of comparable history. It shows the percentage of overall revenue that is provided by that source. A discussion of each revenue type follows the table.

	FY2014 Actual	FY2015 Adopted Budget	Budget FY2016	FY2016 % of Overall Budget
Major Revenues:				
Property Taxes	\$ 153,114,440	\$ 155,869,138	\$ 156,165,601	31.6%
Sales and Other Taxes	\$ 89,128,463	\$ 86,967,684	\$ 88,830,588	18.0%
Intergovernmental	\$ 96,805,807	\$ 78,252,561	\$ 72,775,560	14.7%
Charges for Services	\$ 71,032,715	\$ 72,325,455	\$ 69,561,131	14.1%
Total Major Revenues	\$ 410,081,425	\$ 393,414,838	\$ 387,332,880	78.3%
Other Revenues:				
Licenses & Permits	\$ 5,580,960	\$ 5,529,806	\$ 5,541,246	1.1%
Fines and Forfeitures	\$ 1,271,591	\$ 1,255,379	\$ 1,285,519	0.3%
Miscellaneous & Rentals	\$ 23,592,940	\$ 23,578,745	\$ 22,961,521	4.6%
Bond Proceeds/Premium	\$ 7,083,451	\$ -	\$ -	0.0%
Total Other Revenues	\$ 37,528,942	\$ 30,363,930	\$ 29,788,286	
Total Revenues without Transfers	\$ 447,610,367	\$ 423,778,768	\$ 417,121,166	84.3%
Transfers:				
Transfers	\$ 45,878,199	\$ 39,865,406	\$ 43,558,399	8.8%
HLD Transfers	\$ 30,389,632	\$ 36,621,823	\$ 33,879,594	6.9%
Total Revenue	\$ 523,878,197	\$ 500,265,996	\$ 494,559,159	

Lake County's four major revenues are property taxes, sales and other taxes, intergovernmental revenues (or payments from other governments), and charges for service. The section called Other Revenues includes other categories that make up a much smaller portion of the overall budget, including licenses and permits, fines, rental income, interest earnings, sale of assets, and other miscellaneous revenue. This section also includes bond proceeds if applicable.

The final section is Transfers. The "Transfers" category is made up primarily of the interfund transfer of FICA (Social Security) and pension levies to the operating funds to reimburse them for those expenses. Similarly, the fund which captures all activity related to Health, Life and Dental (HLD) insurance

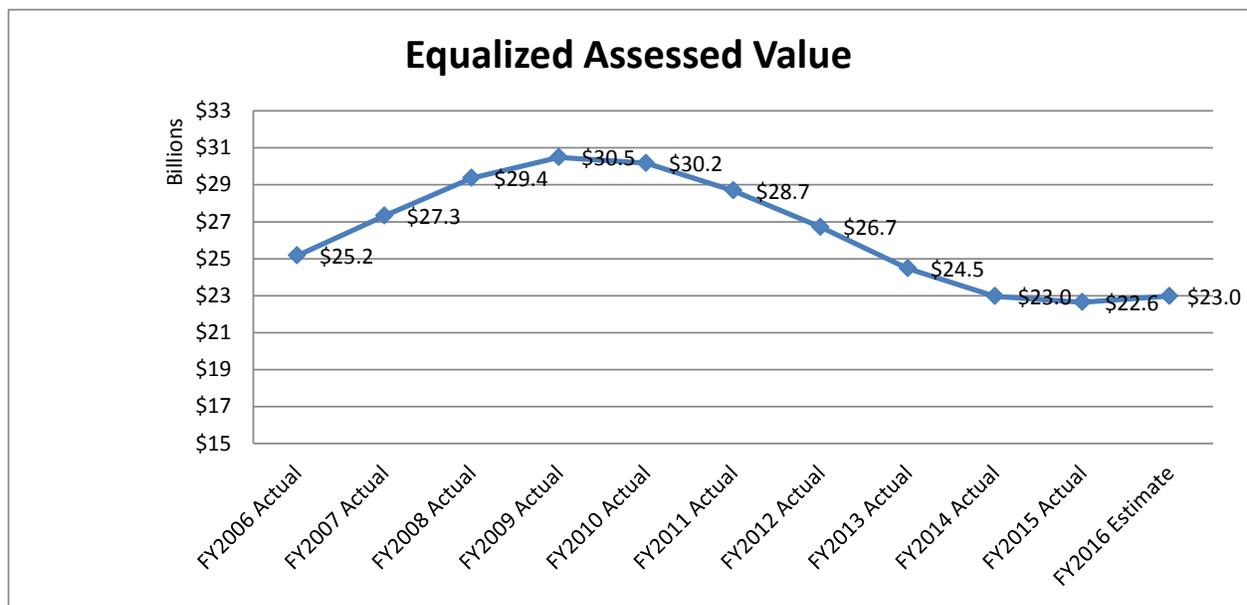
reimburses the operating funds for those expenses. Because these revenues are reflected twice in the budget, we total these funds and report them separately.

Property Taxes

Property Taxes make up 37.43% of total revenue (not including transfers) and are the County’s most stable revenue source. Property taxes support a variety of operational purposes. State statute provides maximum levies for some types, and the increase from year to year is governed by PTELL (Property Tax Extension Limitation Law). This state law allows a taxing district to receive a limited inflationary increase on existing property plus an additional amount for new construction. PTELL ensures that increases in property tax extensions are limited to the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. The limitation can be increased for a taxing body with voter approval.

To determine the proposed levy extension, the County works closely with the Office of the Chief County Assessor in cooperation with townships, the Planning, Building, & Development Department, and the County Clerk’s Office to estimate the factors that influence property tax such as new growth and assessed values.

In years prior to and including FY2009, the County had benefitted from rising equalized assessed value (EAV), but since FY2010, the County has seen declining EAV. The decrease was 6.88% in FY2012, 8.38% in FY2013, 6.15% in FY2014, and 1.4% in FY2015. For the first time in several years, projected EAV for FY2016 is estimated to grow slightly.

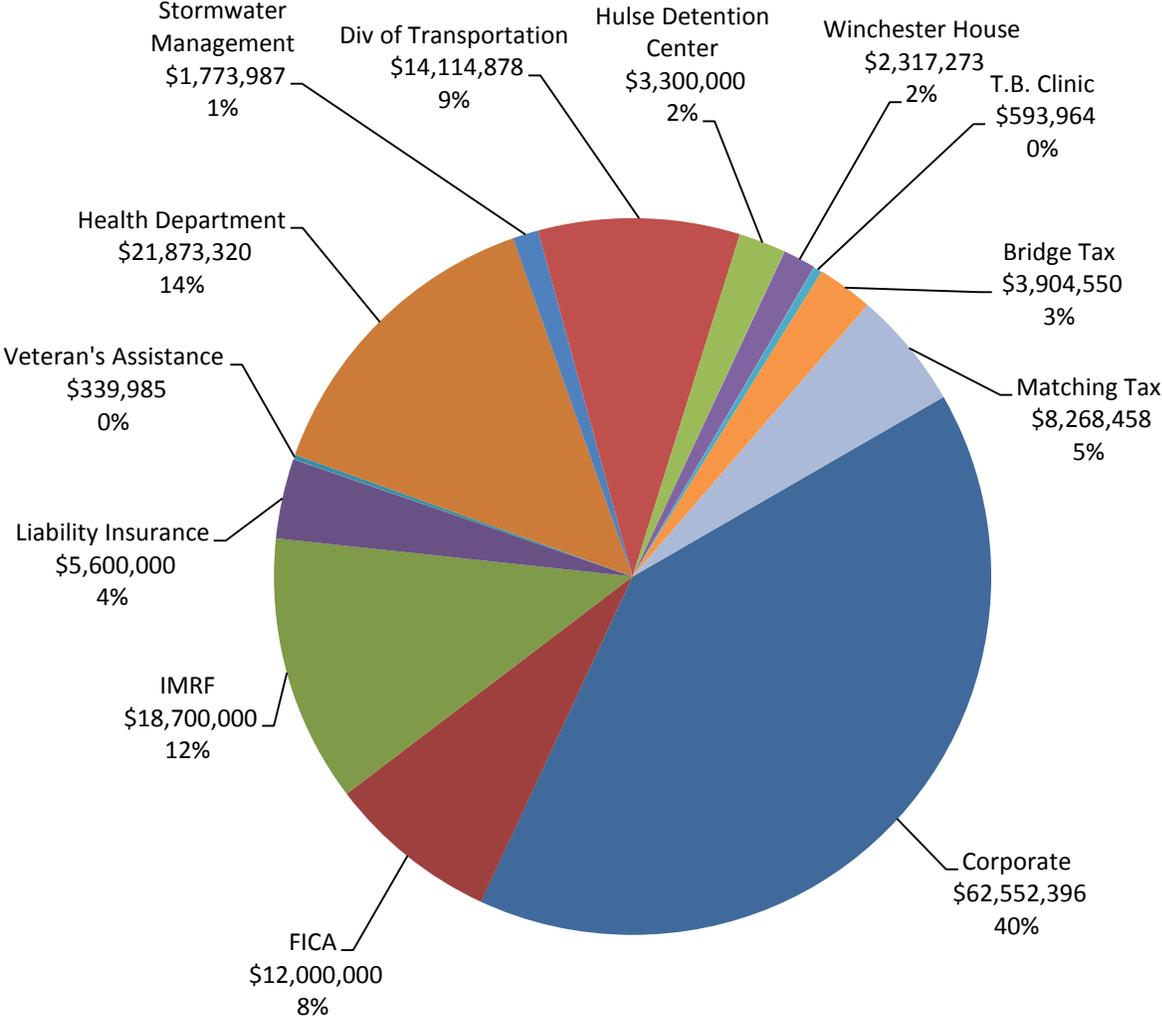


The FY2016 levy totals \$156,165,601. The estimated tax rate for the FY2016 budget using the estimated EAV discussed above is 0.687885. The levy is allocated as indicated in the following chart.

The distribution is guided by the County’s reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

LAKE COUNTY Property Tax 5 Year History (FY2012 - FY2015 Actual Levy as Extended) (FY2016 Estimate)										
	2012		2013		2014		2015		2016	
	-6.88%		-8.38%		-6.15%		-1.40%		1.47%	
	\$26,712,347,047		\$24,472,676,727		\$22,967,939,408		\$22,646,844,107		\$22,979,028,078	
FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 56,095,929	0.210	\$ 62,894,779	0.257	\$ 63,391,513	0.276	\$ 65,149,535	0.287676	\$ 62,552,396	0.272215
FICA	\$ 11,486,309	0.043	\$ 10,767,978	0.044	\$ 10,565,252	0.046	\$ 11,776,812	0.052002	\$ 12,000,000	0.052222
IMRF	\$ 18,431,519	0.069	\$ 17,865,054	0.073	\$ 18,833,710	0.082	\$ 18,427,284	0.081368	\$ 18,700,000	0.081379
Liability Insurance	\$ 7,212,334	0.027	\$ 4,894,535	0.020	\$ 5,512,305	0.024	\$ 5,512,242	0.024340	\$ 5,600,000	0.024370
Veteran's Assistance	\$ 534,247	0.002	\$ 489,454	0.002	\$ 459,359	0.002	\$ 340,156	0.001502	\$ 339,985	0.001480
Health Department	\$ 21,102,754	0.079	\$ 17,865,054	0.073	\$ 19,522,749	0.085	\$ 19,905,670	0.087896	\$ 21,873,320	0.095188
Stormwater Management	\$ 2,671,235	0.010	\$ 2,936,721	0.012	\$ 2,067,115	0.009	\$ 1,974,125	0.008717	\$ 1,773,987	0.007720
Div of Transportation	\$ 13,890,420	0.052	\$ 13,704,699	0.056	\$ 14,240,122	0.062	\$ 14,115,099	0.062327	\$ 14,114,878	0.061425
Hulse Detention Center	\$ 2,671,235	0.010	\$ 2,936,721	0.012	\$ 3,215,512	0.014	\$ 3,288,095	0.014519	\$ 3,300,000	0.014361
Winchester House	\$ 801,370	0.003	\$ 1,223,634	0.005	\$ 1,607,756	0.007	\$ 1,338,202	0.005909	\$ 2,317,273	0.010084
T.B. Clinic	\$ 801,370	0.003	\$ 734,180	0.003	\$ 689,038	0.003	\$ 563,906	0.002490	\$ 593,964	0.002585
Bridge Tax	\$ 3,739,729	0.014	\$ 3,915,628	0.016	\$ 3,904,550	0.017	\$ 3,904,769	0.017242	\$ 3,904,550	0.016992
Matching Tax	\$ 8,547,951	0.032	\$ 8,565,437	0.035	\$ 8,268,458	0.036	\$ 8,268,589	0.036511	\$ 8,268,458	0.035983
TOTALS:	\$147,986,403	0.554	\$148,793,875	0.608	\$152,277,439	0.663	\$154,564,484	0.682499	\$155,338,811	0.676003

FY2016 Estimated Tax Levy by Fund





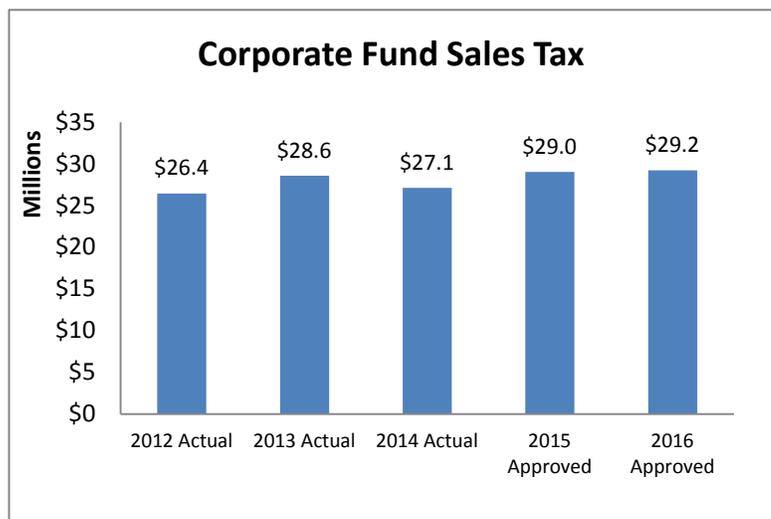
The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

Sales and Other Taxes

The County receives approximately 18% of its total revenue from sales taxes and other various tax revenues. The local and state economies drive these revenues. The County reviews trends from the historical trends and the general economic conditions to estimate sales tax and income tax revenues.

Sales Tax

Sales tax is a major economic revenue for Lake County. The 1% Sales Tax is applied to purchases in unincorporated Lake County and the ¼% Sales Tax is applied to purchases County-wide. These are the only sales taxes in the Corporate Fund. These economically sensitive revenues have shown steady growth, after taking a significant plunge in 2009. Additional information on these two taxes follows.



1% Sales Tax

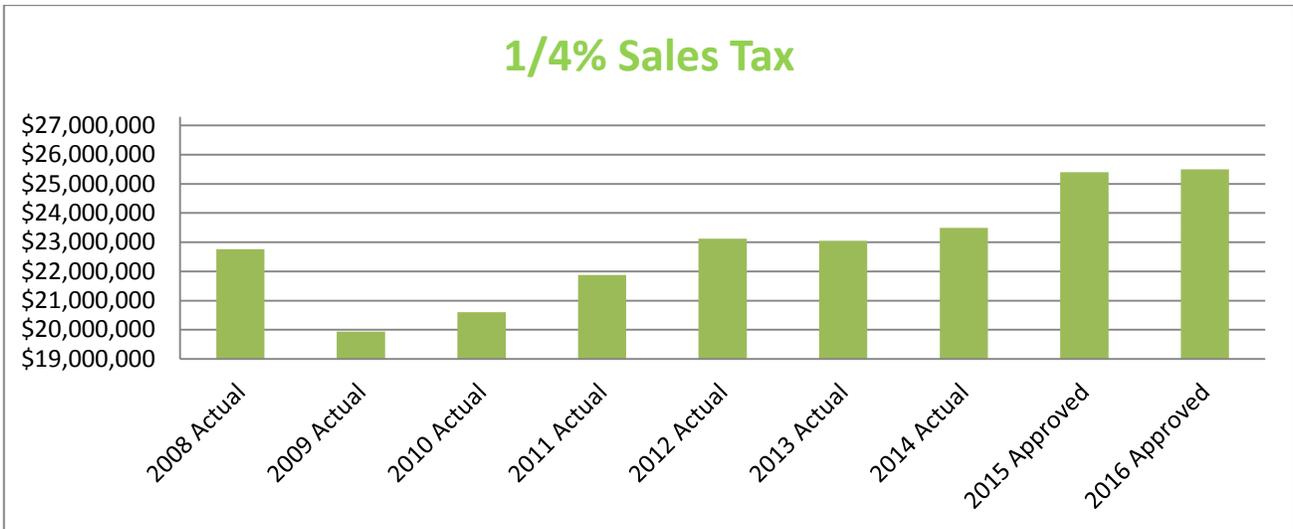
The 1% Sales Tax is collected on general merchandise and qualifying food, drug, and medical appliances purchased in the unincorporated areas of Lake County. As mentioned above, this revenue stream is impacted by economic conditions as well as changes in unincorporated area (e.g., annexations). This 1%

sales tax accounts for approximately 1.5% of this Sales and Other Tax revenue category. The 1% Sales Tax has not rebounded as steadily as the ¼% County Sales Tax. The budgeted amount for FY2016 is just slightly higher than FY2015.



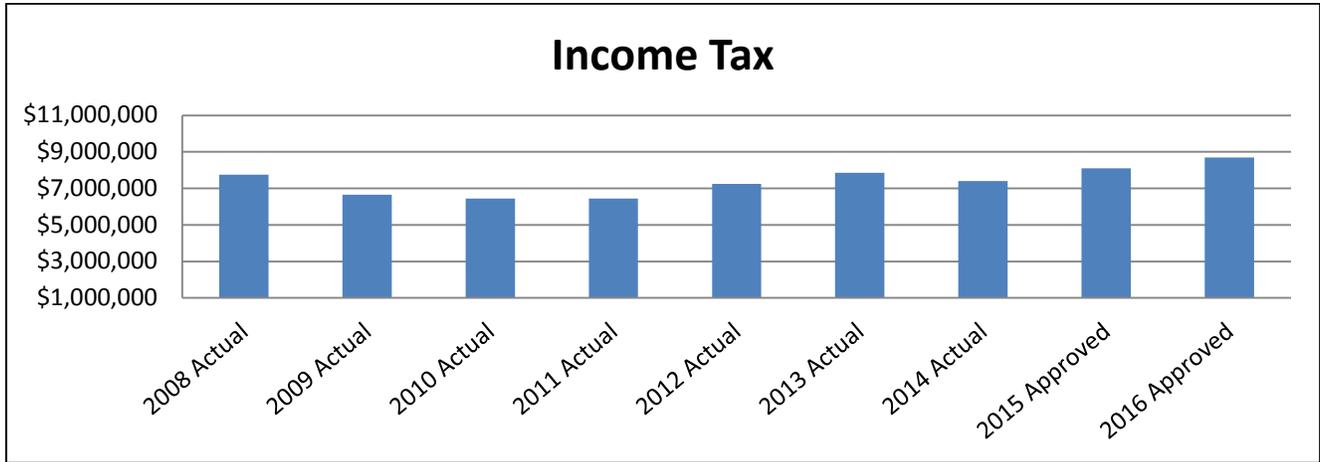
¼% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10.4% of total Sales and Other Tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax has experienced consistent growth and is budgeted to continue to increase slightly in FY2016.



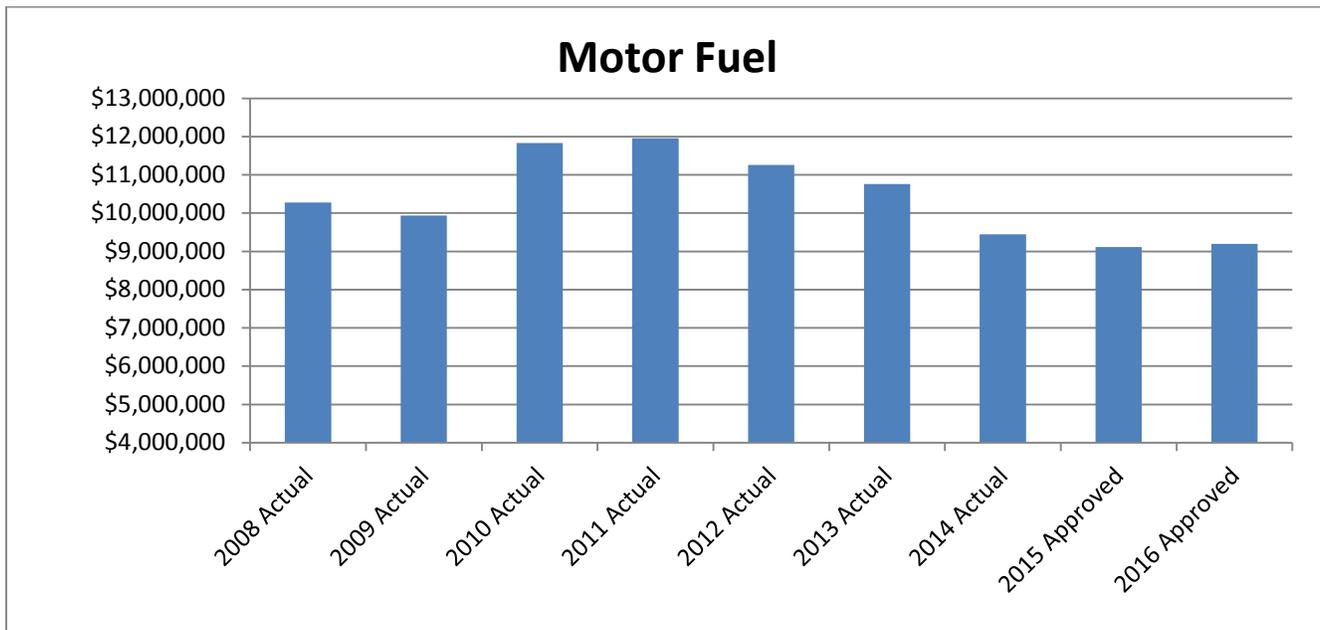
Income Tax

Lake County receives 8% of the net collections of all income tax received from individuals, trusts, and estates, and 9.14% of the net collections of all income tax received from corporations. The amount Lake County receives is based on its population in proportion to the total state population and accounts for 3.5% of tax revenue. FY2016 income tax is projected to continue to slightly increase.



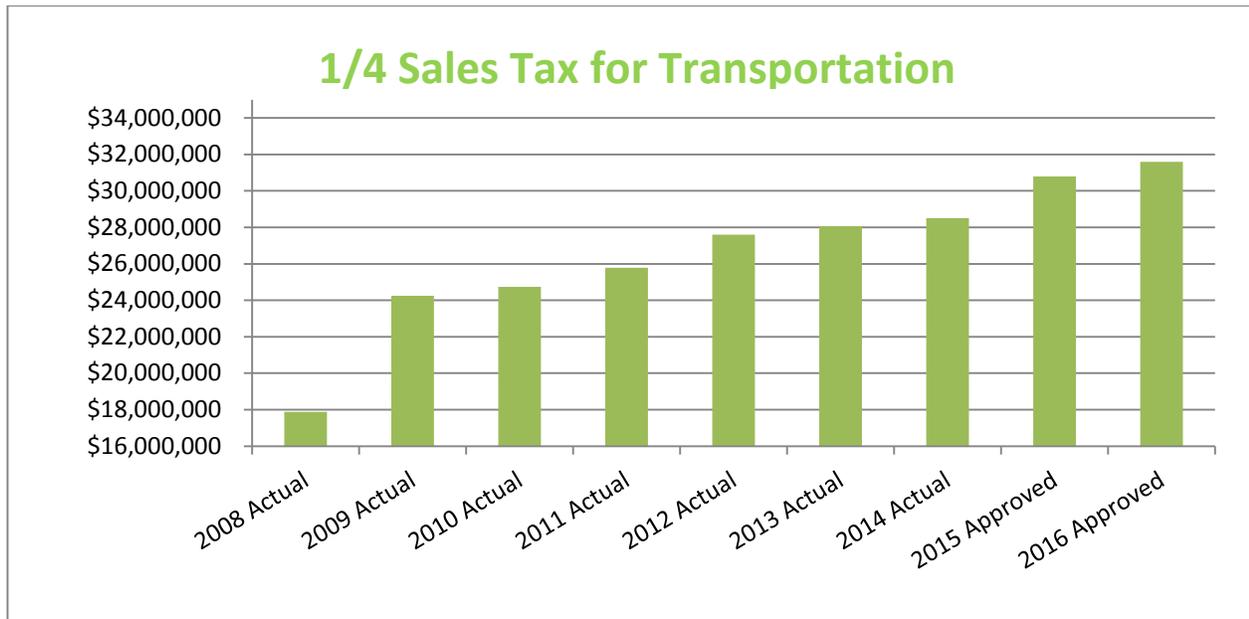
Motor Fuel Tax

The State's Motor Fuel Tax (MFT) gasoline tax rate is \$0.19/gallon and \$0.21/gallon for diesel. In addition, a \$0.03/ gallon Underground Storage charge and \$0.08/gallon Environmental Impact Fee is assessed. The State distributes a portion of the tax receipts to fund state and local construction projects. Localities receive 54.4% of that balance. Of this percentage, Counties that have a population of less than one million each receive a portion of 16.47%. These funds are used for construction and engineering projects and make up 3.7% of total tax revenue.



1/4% Sales Tax for Transportation

The state collects a 0.75% general sales tax on purchases of general merchandise and qualifying food, drugs, and medical appliances on behalf of the Regional Transit Authority (RTA). The goods and services to which this tax applies are different than that of the other sales tax categories discussed above. The County receives a portion (25%) of the amount collected. This source of funds makes up 40% of total sales tax revenue. Based on current trending and continued conservative growth, the FY2016 budget has increased \$800,000.



Intergovernmental Revenue

The County receives 14.7% of its revenue from intergovernmental sources. These revenues mostly consist of reimbursements from other government entities for services provided by the County. A large portion of these revenues comes from Illinois Public Aid Reimbursements for services provided at the Health Department at a state or federally determined rate.

Revenue from Other Governments

The FY2016 budget reflects an overall increase in revenue from municipalities, townships, and other government bodies. Lake County continues to expand its shared services activity through intergovernmental contracts for inspections services and municipal contracts in the Sheriff's Office.

Grants

The County is reimbursed from various federal grants to provide employment services through the County's Workforce Development program, as well as housing

Estimating Intergovernmental Revenues

The County is reimbursed for services provided or granted funds at a rate as determined by other governmental entities. The County uses a known or anticipated reimbursement rate – such as the Public Aid rate determined by the State. Grant funds are budgeted based on awards.

assistance provided by Community Development (also known as Housing and Urban Development or the HUD Fund). Funding in both programs is up slightly compared to FY2015.

Charges for Services

Charges for Services account for 14.1% of total County revenue. This represents revenue charged for services provided by various County departments. Fees are adjusted as necessary to account for the increase in costs of providing County services.

Examples:

- Public Works – Charges for water and sewer provision are the largest component of this revenue source.
- Medical/dental fees at the Health Department
- Various fees for recording documents, obtaining records, court fees, and fees related to environmental health or permitting.

Overall, FY2016 charges for service are projected to be lower than the FY2015 amounts.

Estimating Charges for Service Revenue

The County estimates fee trends by examining workloads, estimating growth or new development, accounting for fluctuations in seasonality, and comparing to prior years' trends.

Summary of Major Expenses

FY2016 Expense

FY2016 Total Projected Expense: **\$495.2 million**

Double Appropriations (expenses reflected twice in the budget): **\$81.5 million**

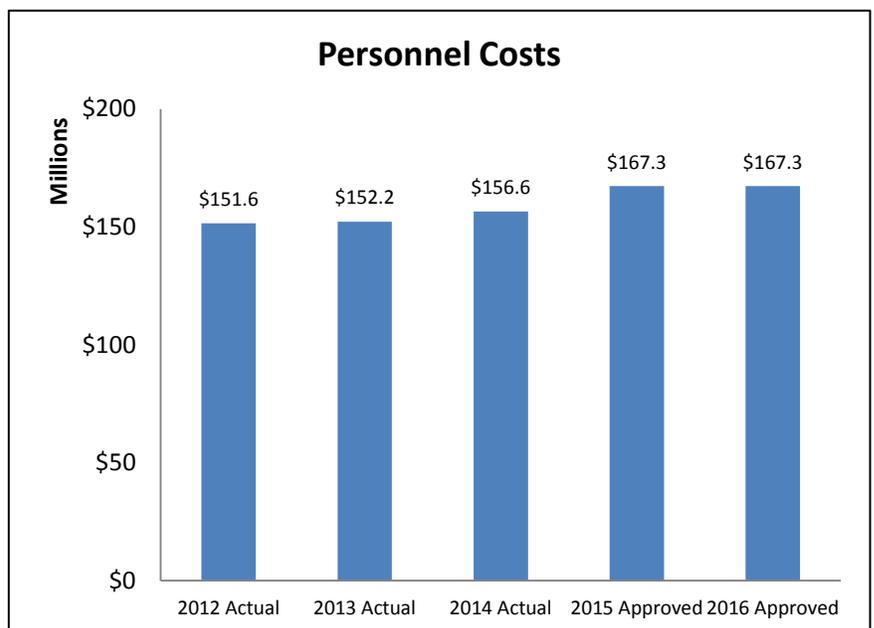
FY2016 Total Projected Expenses (excluding double appropriations): **\$413.7 million**

This section provides an explanation of the County’s major expenses, which include double appropriations. The following table is a summary of all expenses by broad account categories.

Category	FY2014 Actual	FY2015 County Board Approved	FY2016 Approved Budget
Personnel	156,558,728	167,306,193	167,340,458
Commodities	14,581,375	15,672,378	13,461,745
Benefits	100,603,040	113,161,486	108,252,275
Contractuals	142,280,775	128,220,993	123,278,635
Capital Expenditures	116,604,017	65,126,918	64,611,380
Total Debt Service	24,091,839	12,837,017	18,255,141
Total Expenses	\$554,719,775	\$502,324,986	\$495,199,634

Personnel Costs

Personnel costs are typically the largest expense for governmental organizations. Personnel costs are 34% of the total budget. This cost category primarily includes wages for full-time, part-time, seasonal, and flex positions. In addition to general wages, costs such as over-time, holiday and special pay, vacation and sick payouts, opt-out insurance costs, and wellness incentives are also included.



The County's headcount has decreased dramatically since 2010, when there were 2,743 full-time and 367 part-time positions. The FY2016 budget accommodates 2,442 full-time and 239 part-time positions.

Estimating Personnel Costs

Personnel costs are determined by the authorized strength of each department. If a position is not filled at the time the budget is determined, an entry level salary is budgeted for that position. An across-the-board salary increase is applied near the end of the budget preparation process.

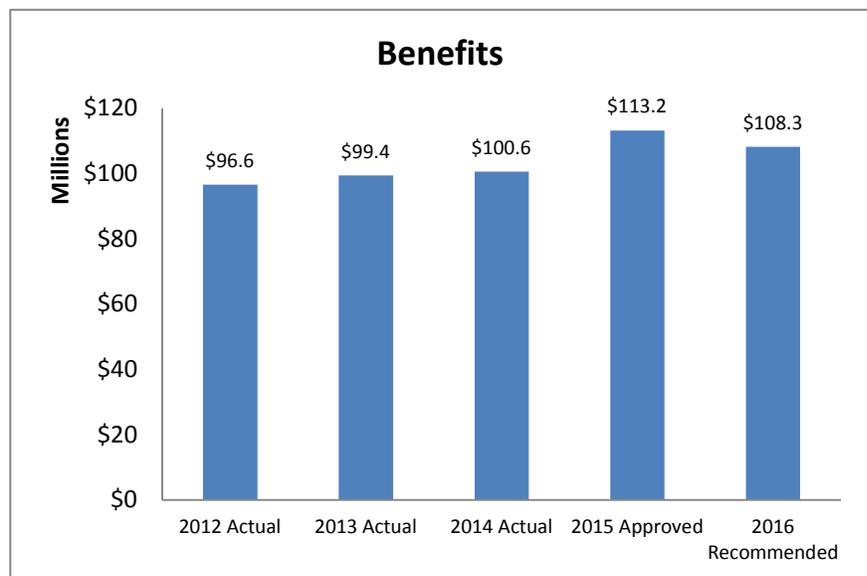
Benefits

This category includes insurance costs for health, life and dental insurance; social security or FICA expenses; and pension or IMRF expenses.

The County Board thoroughly examined all options for health care plans and determined to place varying increases across the plans.

The FY2016 budget reflects an increase to Lake County of 1-2.2% increase in budgeted health care costs. FICA costs are always 7.65% of budgeted personnel expenses. IMRF

and SLEP (the Sheriff portion of the IMRF fund) are a calculation based on personnel expenses. The total cost of employees including personnel and benefits is a combined 56% of the total expense budget.

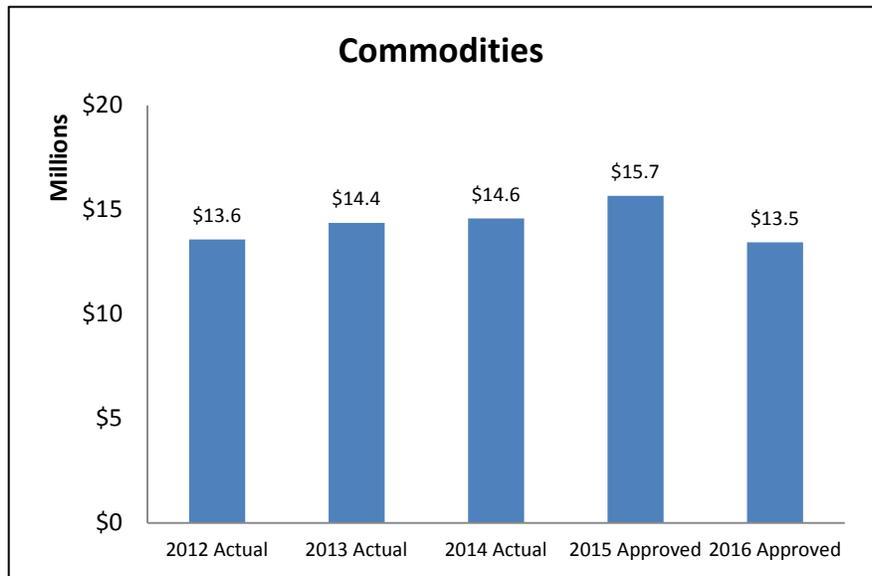


Estimating Benefit Costs:

Since premium costs are known for the budget year, insurance benefits are budgeted precisely for current employees and using average insurance costs for vacant positions. FICA and IMRF expenses are a percentage of payroll so these can be calculated and budgeted precisely as well.

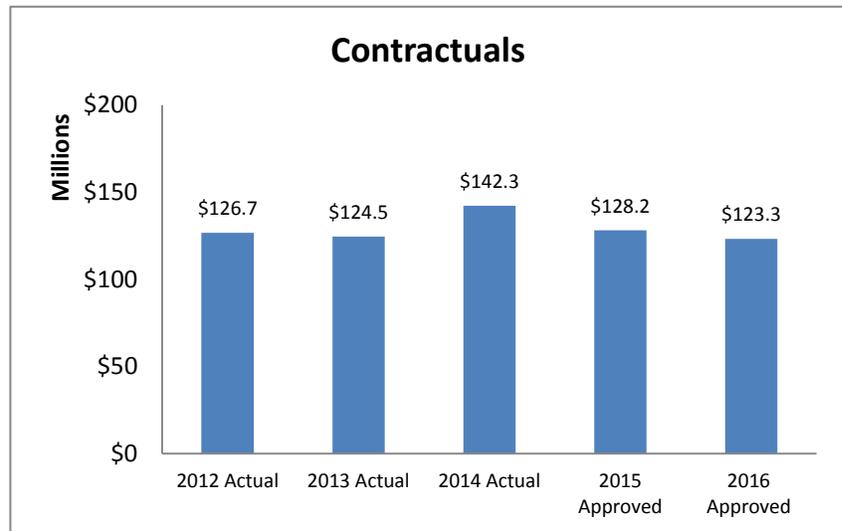
Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2016 commodities budget has decreased compared to FY2015. This category is budgeted based on historical actuals and known projects and tasks planned for the upcoming year. It may be impacted by contractual increases or inflationary growth in prices.



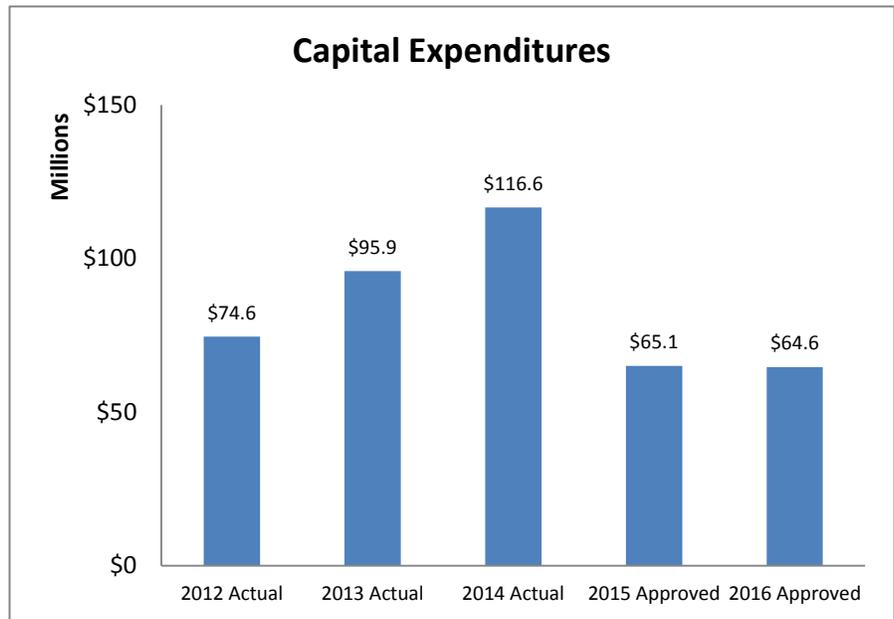
Contractuals

This category captures all services. Such things as consulting, training, contracted services and other related activities are budgeted in this category based on known needs for the upcoming budget year. The FY2016 budget shows a decrease compared to FY2015. This category is estimated based on known needs for professional services, outsourcing, and other contractual services.



Capital Expenditures

Capital expenditures include such low-dollar items as computers and laptops as well as major capital projects. Computers, vehicles and major equipment are all budgeted on a replacement schedule which allows for the appropriate useful life for each type of asset. Major capital projects are planned on a multi-year basis. There is a slight increase in budgeted capital expenditures across the County as a whole.



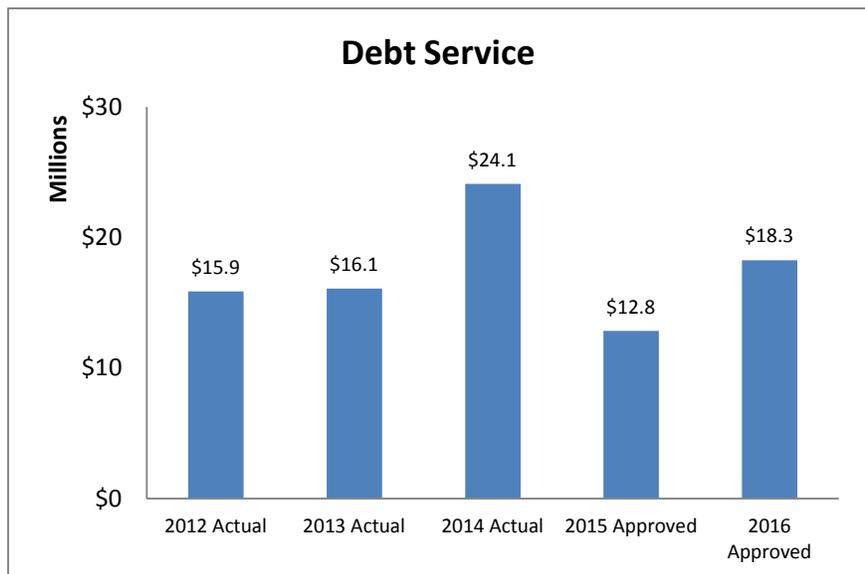
Estimating Capital Expenditures:

Capital expenditures are budgeted based on replacement schedules or major capital improvement plans.

Debt Service

The debt service category includes the principal and interest payments associated with outstanding debt.

Debt Service is budgeted according to the mandated debt service schedules. The large increase in FY2016 is due to the issuance of Series 2015A General Obligation Bonds.



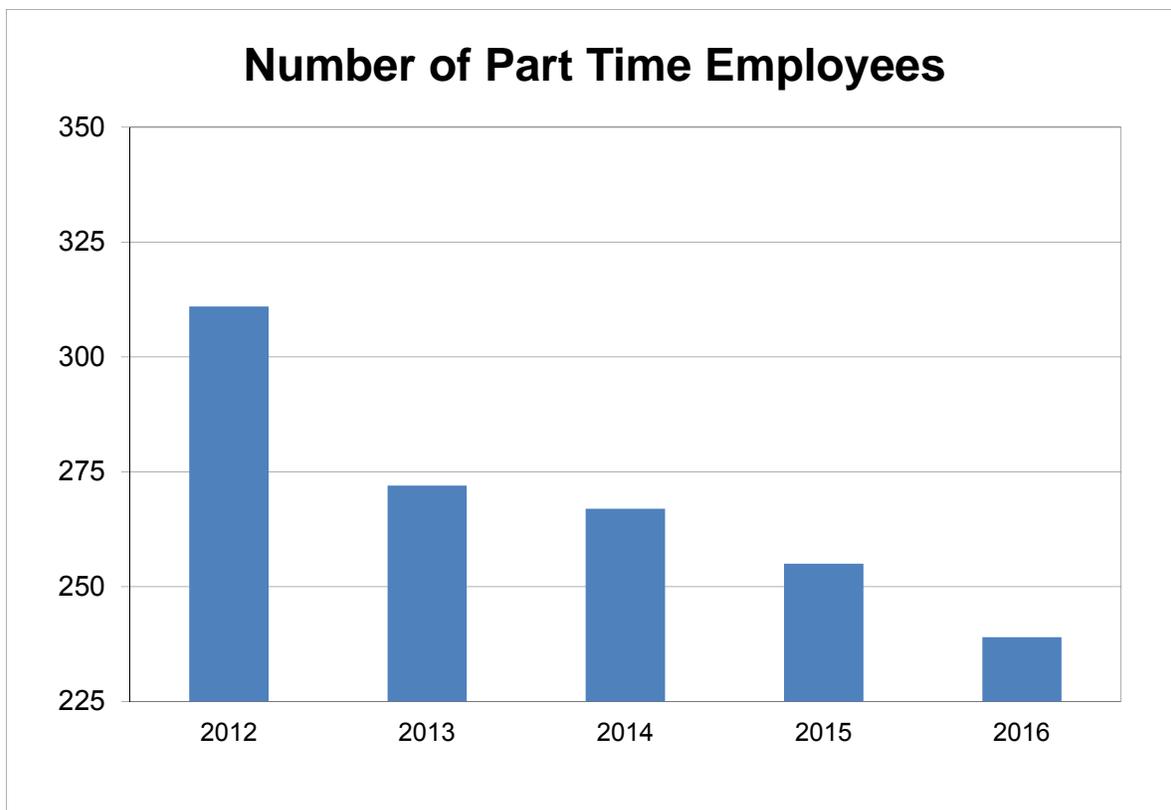
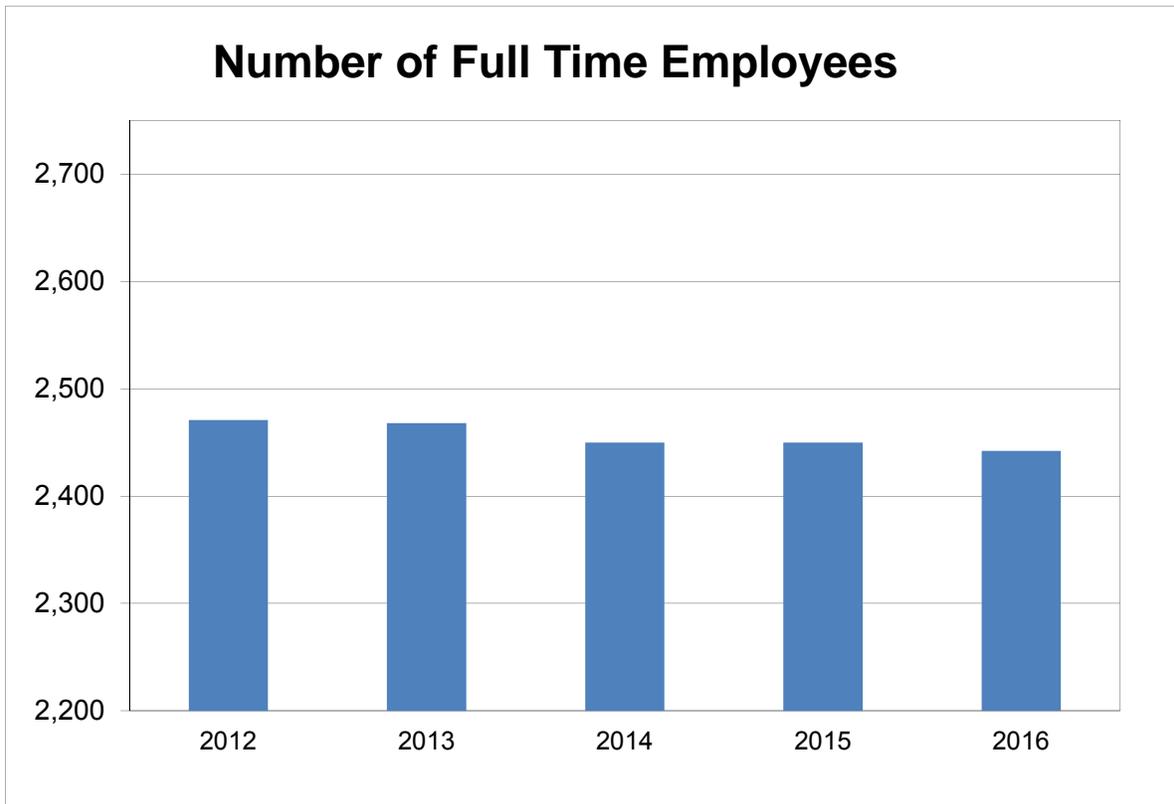
5-Year Historical Personnel Count by Department

DEPARTMENT	FULL TIME					PART TIME					FT	PT
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	Change	Change
											FY2016- FY2015	FY2016- FY2015
County Administrator	18	19	19	20	20	8	8	5	5	7	0	2
County Board	25	23	23	23	23	0	0	0	0	0	0	0
Human Resources/Risk	19	20	20	18	18	1	0	0	0	0	0	0
Information and Technology	65	66	64	59	59	1	1	0	0	0	0	0
Finance & Administrative Services	91	91	87	87	85	4	4	3	3	3	-2	0
HUD Grants	7	7	7	8	8	1	0	0	0	0	0	0
Health Department	739	741	762	757	772	148	118	131	127	115	15	-12
Workforce Development	23	23	20	25	25	1	1	1	0	0	0	0
Regional Office of Education	10	9	9	9	9	1	1	1	1	1	0	0
Tuberculosis Clinic	6	6	6	5	5	4	4	4	3	3	0	0
Veterans Assistance	3	3	3	3	3	1	1	1	1	1	0	0
Winchester House	0	0	0	0	0	0	0	0	0	0	0	0
Circuit Court Clerk	138	140	140	140	132	9	9	7	7	4	-8	-3
Document Storage	5	3	1	1	0	2	2	2	0	0	-1	0
Circuit Courts	150	155	150	150	148	10	10	7	7	7	-2	0
Court Automation	7	7	7	7	7	0	0	0	0	0	0	0
Children's Waiting Room	2	2	2	2	2	1	1	1	1	1	0	0
Hulse Detention Center	72	72	70	71	71	6	6	3	3	3	0	0
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Coroner	12	12	11	11	11	1	1	1	1	1	0	0
Public Defender	45	46	46	46	45	2	2	1	1	1	-1	0
Sheriff	500	501	488	489	483	51	51	51	51	51	-6	0
Sheriff Merit Commission	1	1	1	1	1	0	0	0	0	0	0	0
State's Attorney	134	132	133	130	128	11	12	13	12	13	-2	1
Planning, Building, & Development	43	36	36	36	36	1	1	1	1	1	0	0
Stormwater Management	20	19	19	19	18	4	4	3	0	1	-1	1
Public Works	100	99	96	96	96	12	3	3	3	1	0	-2
Division of Transportation	125	122	123	125	126	23	23	19	19	20	1	1
Chief County Assessment Office	20	22	22	22	24	2	3	3	3	1	2	-2
County Clerk	36	36	38	38	38	3	3	3	3	3	0	0
Board of Review	0	0	0	5	5	0	0	0	0	0	0	0
Vital Records Automation	3	3	1	1	1	0	0	0	0	0	0	0
Recorder of Deeds	16	13	13	13	10	1	1	1	1	0	-3	-1
Recorder Automation	16	19	14	14	14	2	2	2	2	1	0	-1
Treasurer	17	17	16	16	16	0	0	0	0	0	0	0
GRAND TOTAL:	2,471	2,468	2,450	2,450	2,442	311	272	267	255	239	-8	-16

Personnel Changes by Department

Department	FT Change FY16 - FY15	PT Change FY16 - FY15	Notes
County Administrator	0	2	Two part-time receptionist positions were created to replace the full-time receptionist removed from the Finance & Administrative Services department.
County Board	0	0	
Human Resources/Risk	0	0	
Information and Technology	0	0	
Finance & Administrative Services	-2	0	A Grants Manager position was eliminated and a full time receptionist position was transferred to the County Administrator's Office where it was converted to two part time positions.
HUD Grants	0	0	
Health Department	15	-12	Fifteen full-time positions were added, primarily funded by Primary Care grants. Part-time positions were reduced by twelve.
Workforce Development	0	0	
Regional Office of Education	0	0	
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	-8	-3	One position is transferred to the General Fund from the Document Storage Fund. This is offset by a total of nine positions voluntarily eliminated. The positions being eliminated are vacant and can be eliminated due to office reorganizations, improved workflow and greater use of technology.
Document Storage	-1	0	One position moved to the General Fund from Document Storage
Circuit Courts	-2	0	Two positions were eliminated due to the loss of grant funding.
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	0	0	
Law Library	0	0	
Coroner	0	0	
Public Defender	-1	0	One full-time position was eliminated.
Sheriff	-6	0	The FY16 budget funds a Contract Administrator position and eliminates a Director of Health position and six other vacant positions.
Sheriff Merit Commission	0	0	
State's Attorney	-2	1	Two full time positions were eliminated and one grant-funded part time position was added.
Planning, Building, & Development	0	0	
Stormwater Management	-1	1	One full-time position was converted to a part time employee.
Public Works	0	-2	Headcount is being adjusted to remove part-time seasonal help from the headcount.
Division of Transportation	1	1	One full-time worker and one part-time worker were added to support a snowplow route.
Chief County Assessment Office	2	-2	Six full-time cadastral GIS technicians transferred from the IT Department. Five full time employees who support the Board of Review appeals process have been separately reported in the Board of Review budget. Also, two part-time positions were combined to create one full time position.
County Clerk	0	0	
Board of Review	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	-3	-1	Three vacant full-time positions and a vacant part-time position was eliminated.
Recorder Automation	0	-1	One vacant part-time position was eliminated due to the use of interns.
Treasurer	0	0	
TOTAL	-8	-16	

AUTHORIZED POSITIONS: FIVE YEAR HISTORY



Fund and Department Structure

The County uses fund accounting as required by various standards boards. This section describes the 8 fund types and 51 County funds found in the FY2016 budget.

Fund Type	Number Funds	Number of Departments
Property Tax Fund	11	18
Property Tax Capital Fund	2	1
Special Revenue Fund	19	11
Capital Projects Fund	5	2
Internal Service Fund	1	1
Enterprise Fund	1	1
Debt Service Fund	6	2
Special Service Area	6	3

What is a fund?

A group of related accounts with funds set aside for specific activities or objectives and used to help government bodies ensure and demonstrate compliance with finance-related legal requirements. Each department's expenses are tracked in different funds. Finance staff evaluates the financial condition of each fund to ensure that there are available resources for expenditures.

Operating Property Tax Funds (11 Funds)

1. Corporate Fund:

- County Board
- County Administrator's Office
- Chief County Assessment
- Board of Review
- Circuit Court Clerk
- Coroner
- Corporate Capital Improvement Plan
- County Clerk
- Finance & Administrative Services
- General Operating Expenses
- Human Resources
- Information Technology
- 19th Circuit Court
- Planning, Building & Development
- Public Defender
- Recorder of Deeds
- Regional Office of Education
- Sheriff
- Sheriff Merit Commission
- State's Attorney
- Treasurer

2. FICA (Social Security) - Employer contributions to the Social Security Administration.

3. IMRF (Illinois Municipal Retirement Fund) - Employer contributions to the Illinois Municipal Retirement Fund.

4. Liability Insurance - Special tax collections for liability and worker's compensation insurance for the County and its employees.

5. Veterans Assistance Commission - The cost of providing assistance to indigent war veterans and their families.

6. *Health Department - The administration of public health policies and management of the department's medical and dental clinics.

7. *Stormwater Management Commission - The special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on storm water drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the storm water management plan.

8. Division of Transportation - The operation of improving, repairing and maintaining all County highways.

9. Hulse Detention Center - The temporary care and custody of dependent, delinquent or truant children.

10. Winchester House - The operations of the County's skilled-nursing facility.

11. Tuberculosis Clinic - The cost of the care and treatment of persons afflicted with tuberculosis.

* Stormwater Management Commission and the Health Department have distinct boards and submit budget requests to the County for which the County levies a property tax annually.

Other Property Tax Funds (2 Funds)

Matching Tax Fund and Bridge Tax Fund are capital improvement funds for transportation needs of the county, both funded by property tax levies.

1. Matching Tax Fund - The payment of the proportionate share of expenses in construction or reconstruction, including engineering and right-of-way costs of highways in the Federal Aid System.

2. Bridge Tax Fund - Costs of repairing or constructing bridges, culverts, drainage structures or grade separations as designated and administered by the County Superintendent of Highways.

Special Revenue Funds (19 Funds)

State Statute requires the County to collect special fees that are placed into Special Revenue Funds that must be viewed individually by assessing the revenue source and projected expenditures. Discretion over expenditures varies by fund, but generally, total expense cannot exceed the total separate revenue and use of available fund balance.

1. Probation Services Fee
2. Law Library
3. Children's Waiting Room
4. Court Automation
5. Court Document Storage
6. Recorder Automation
7. Vital Records Automation
8. Coroner Fees
9. Circuit Clerk Electronic Citation
10. GIS Automation Fund
11. Tax Sale Automation Fund
12. State's Attorney's Automation Fund
13. Motor Fuel Tax
14. 1/4% Sales Tax for Transportation and Public Safety
15. Transportation Safety Hire-Back
16. Solid Waste Management Tax
17. Community Development (HUD)
18. Workforce Development
19. Neutral Site Custody Exchange

Capital Funds (5 Funds)

The County's capital funds include:

1. The 2010A Taxable Bond Road Construction Projects Fund, used to account for County road construction and improvements
2. Series 2013 Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements
3. The 2011A Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements
4. Series 2015A Capital Projects Fund
5. Special Services Area #16

Internal Service Funds (1 Fund)

The County has one Internal Service Fund: the Health, Life & Dental Insurance Fund. This fund is used to account for the costs associated with providing health, life and dental insurance to employees, retirees, and COBRA participants. It also funds the County's wellness programs. This fund recovers all costs of this insurance through County contributions and premiums charged to the users.

Enterprise Fund (1 Fund)

The County's only Enterprise Fund is Public Works. This fund is used to account for the costs associated with maintaining the County water and sewer systems. The County provides water and sewer operations for a large portion of the incorporated and unincorporated areas of the county. This service operates as a self-supporting enterprise with revenues generated by user fees from customers. All expenses for the County's water and sewer systems are financed by this Public Works fund.

Special Service Areas (6 Funds)

The County budgets six Special Service Area (SSA) funds. Revenue is derived from a special tax levy paid by property owners within the boundaries of each SSA for special services or capital improvements.

Special Service Areas include:

1. Loon Lake
2. NE Lake
3. Lake Michigan Water Project
4. North Hill
5. Woods of Ivanhoe
6. Spencer Highland

Debt Service Funds (6 Funds)

The County budgets for its debt service requirements within the following funds.

1. 2005 GO Refunding Bond
2. 2008 GO Bond Fund
3. 2010A GO Bonds
4. 2011A Tax Exempt GO Bonds
5. 2013 Tax Exempt GO Bonds
6. 2015 Tax Exempt GO Bonds

Lake County has the following General Obligation Debt outstanding:

General Obligation Debt					
	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 9-30-15
Series 2008	8/10/2008	11/30/2027	3.00 - 5.00%	\$ 35,360,000	\$ 27,650,000
Series 2010A	12/15/2010	11/30/2028	4.85 - 5.25%	\$ 31,410,000	\$ 31,410,000
Series 2011A	5/25/2011	11/30/2025	4.00 - 5.00%	\$ 20,000,000	\$ 20,000,000
Series 2013	11/25/2013	11/30/2022	3.00 - 5.00%	\$ 30,000,000	\$ 24,400,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 90,000,000
			Total General Obligation Debt		\$ 193,460,000

The following debt service payments are included in the FY2016 Budget:

FY2016 Debt Service Budget			
	Principal	Interest	Total
Series 2008	\$ 1,660,000	\$ 1,173,181	\$ 2,833,181
Series 2010A	\$ -	\$ 1,593,134	\$ 1,593,134
Series 2011A	\$ -	\$ 962,200	\$ 962,200
Series 2013	\$ 450,000	\$ 1,149,000	\$ 1,599,000
Series 2015A	\$ 1,865,000	\$ 3,146,675	\$ 5,011,675
	\$ 3,975,000	\$ 8,024,190	\$ 11,999,190

All of the outstanding general obligation bonds are alternate revenue (sales tax) bonds which are not funded by the property tax levy. Therefore, they are not subject to the legal debt margin. However, the following chart shows that Lake County is nonetheless under the legal debt limit, if it did apply.

Assessed value of property for tax year 2014	\$ 22,646,844,107
Debt limit (5.75% of assessed value)	\$ 1,302,193,536
General Obligation bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,302,193,536
Total net debt applicable to the limit as % of debt limit	0%

Basis of Accounting

The County uses the modified basis of accounting for its fund financial statements and budget. Revenues are recorded when they are both measurable and available. Available means that it is collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. An extended recognition period is used for certain funds due to the nature of the grant reimbursement schedules. The County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period (except for interest and taxes, which are 60 days, and certain Health Department and other reimbursable grants, for which available is defined as 270 days). Expenditures are recorded when the related fund liability is incurred, except for the unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

New Program Requests

2016 Approved Budget

Fiscal Year 2016 New Program Requests

Requesting Department	Description of Request	Department Requested Amount	FY2016 Approved	FY2016 Offsetting Revenue
Approved from Property Tax Operating Funds				
Chief County Assessor's Office	Public Land Survey System (PLSS) Monument Documentation. Continuation of a program to determine and document the GPS coordinates of public land survey system monuments. These points are the foundation of all property and district boundary surveying done in the county.	\$ 50,000	\$ 50,000	
Division of Transportation	Additional full time maintenance worker to keep up with increasing work load during the year plus one additional part time winter employee to operate a 26th snowplow route with the snow plow approved in FY15 budget.	\$ 101,952	\$ 101,952	
Finance & Administrative Services (Purchasing)	Spend Analysis Software. Process will provide sharper detail of the County's expenditures, which will guide management decisions and procurement changes that could potentially lead to savings and efficiencies.	\$ 20,000	\$ 20,000	
Health Department	Tobacco Cessation Counseling Program (fee for service revenue offsets full cost of program -- proposed to be self-sustaining).	\$ 17,090	\$ 17,090	\$ 17,090
Health Department	Behavior Health/Primary Care Nutrition Services. Part-time nutrition counselor and provider (fees for service revenue offsets full cost of program).	\$ 13,021	\$ 13,021	\$ 13,021
Human Resources	Payroll Consulting. Services provided by subject matter expert as a resource regarding regulatory changes, benefit changes and tax assistance to ensure proper set-ups in the payroll/HR system.	\$ 10,000	\$ 10,000	
Information Technology	Oracle Support. Upgrade Oracle to release 12.2 as well as support for other Oracle modules.	\$ 300,000	\$ 100,000	
Sheriff's Department	Body-worn camera program for those divisions that do not have cameras.	\$ 442,970	\$ 250,000	
Approved from Non-Property Tax (Special Revenue) Funds				
Human Resources	Healthcare Claims Audit of BCBS of IL. Audit of all adjudicated claims and operational services to confirm accuracy of payment and/or to identify errors requiring remedial action.	\$ 60,000	\$ 60,000	
Approved from One-Time/CCIP/Non-Operating Funds -- see CCIP section for further details				
Health Department	Renovation of existing Belvidere Medical Building 2nd floor north wing dental clinic. Current operatories and support areas are dated and worn as well as not in line with today's modern dental health care processes.	\$ 348,298	\$ 348,298	
Sheriff's Department	Office remodeling -- administrative, business and records office.	\$ 100,000	\$ 100,000	
State's Attorney's Office	SAO Office Modifications to office space for communications manager and cyber division.	\$ 27,600	\$ 27,600	
TOTAL APPROVED FOR FUNDING			\$ 1,097,961	\$ 30,111

Requesting Department	Description of Request	Department Requested Amount	FY2016 Approved	FY2016 Offsetting Revenue
County Board Member New Program Requests				
County Board	Crisis Intervention Training (Calabresa) - Fund Crisis Intervention Training (CIT) for police officers to safely and humanely deescalate individuals with mental illness in crisis.	\$ 35,000		
County Board	Coalition for Recidivism (Nixon)- Fund a colatition for recidivism that has the mission to reduce recidivism by assisting ex-offenders in becoming productive members of the community.	\$ 10,000		
County Board	Nicasa Gambling Education, Intervention and Treatment Services (Pedersen) - Partial funding of an outreach coordinator and counselor to assist in expaning counseling services.	\$ 40,000		
Not Approved				
Multiple Departments	Case Management System Replacement and Implementation	\$ 10,000,000		
Court Administration - Adult Probation	Pretrial Officer, replacing position that was eliminated in 2010, bringing Pretrial back to full strength.	\$ 70,485		
Health Department	Veteran's Therapist Counseling Position. Grant funding expired in September 2015. Lake County Veterans & Family Services Foundation raises sufficient dollars to support peer/case management staffing, but clinical staff must exist in clinical environment.	\$ 82,727		\$ 43,355
State's Attorney's Office	Criminal Intelligence Analyst. Funding for the existing primarily-grant funded position under the Lake County Governmental auspice and authority.	\$ 74,878		
State's Attorney's Office	Special Programs Director - Conversion from part time to full time employee.	\$ 67,693		

Corporate Fund

2016 Approved Budget

Financial and Administrative Committee
General Corporate Fund

DEPARTMENT PURPOSE: This budget represents an aggregated roll-up of all of the departments in the General Corporate Fund (Fund 101).

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	109,585,503	112,106,848	112,106,848	110,520,396	(1,586,452)	-1%
A42X Licenses & Permits	3,674,174	3,537,666	3,537,666	3,557,440	19,774	1%
A43X Fines and Forfeitures	1,165,399	1,175,379	1,175,379	1,200,057	24,678	2%
A45X Intergovernmental	14,305,407	13,634,290	14,366,416	13,248,166	(386,124)	-3%
A46X Charges for Services	16,567,681	17,612,988	17,577,988	16,710,465	(902,523)	-5%
A49X Transfers	19,890,277	20,797,418	20,829,317	20,366,889	(430,529)	-2%
AHM Miscellaneous	8,100,878	8,444,083	8,444,083	8,258,003	(186,081)	-2%
AH4X Total Revenue	173,289,319	177,308,673	178,037,697	173,861,415	(3,447,257)	-2%
AH5X Personnel	87,956,755	95,139,663	94,790,553	93,734,903	(1,404,760)	-1%
AH6X Commodities	3,697,537	4,791,218	4,832,283	4,251,147	(540,071)	-11%
AH74X Benefits	34,808,021	36,640,738	36,645,496	36,347,926	(292,812)	-1%
AH7X Contractuals	29,726,360	27,049,908	37,417,192	33,028,163	5,978,255	22%
AH8X Capital Expenditures	21,676,522	15,013,510	125,477,990	11,234,586	(3,778,924)	-25%
AHEX Total Expenses	177,865,196	178,635,036	299,163,514	178,596,725	(38,311)	0%

Revenue, Records and Legislation Committee
Board of Review

DEPARTMENT PURPOSE: Acting as an unbiased intermediary between assessors and taxpayers, the Board of Review undertakes an important role in striving for equitable and fair property assessments in Lake County through the assessment appeal process.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AH5X Personnel	-	-	261,747	268,291	268,291	
AH6X Commodities	-	-	2,000	2,000	2,000	
AH74X Benefits	-	-	72,240	72,580	72,580	
AH7X Contractuals	-	-	270,725	124,325	124,325	
AHEX Total Expenses	0	0	606,712	467,196	467,196	

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	-	5	5
Part Time	-	5	0

BUDGET HIGHLIGHTS:

- ❖ The budget supporting the Board of Review was split out from the Chief County Assessment Office (CCAO) for the first time in FY2015. There are five full time employees that fully support these efforts.
- ❖ Amounts sufficient to support the Board of Review were transferred from the CCAO budget to cover consulting associated with the appeal process, mileage reimbursement, training, dues, publications, and equipment rental.
- ↓ Per diem fees (72970) were reduced by \$150,000 to \$75,000 for FY2016.

PERFORMANCE INFORMATION:

Measurement	TY2013 Actual	TY2014 Actual	TY2015 Projected	TY2016 Target
Board of Review Appeals Filed	16,783	9,781	17,500	8,000
Board of Review Appeals Filed Electronically	6,361	4,692	12,000	6,000
Percentage of BOR Appeals Filed Electronically	38%	48%	69%	75%
Board of Review Actions	23,959	15,352	24,000	12,800
Net Change in Assessed Value from Board of Review Actions (millions)	(\$308.9)	(\$203.8)	(\$180.6)	(\$150.0)
Certificates of Error Processed	2,598	2,687	2,800	2,800

Lake County Expense Budget Comparison Report - Five Year History

Board of Review

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	-	-	-	-	261,747	83,777	268,291
AH5X Personnel		-	-	-	-	261,747	83,777	268,291
A61040	Operational Supplies	-	-	-	-	2,000	325	2,000
AH6X Commodities		-	-	-	-	2,000	325	2,000
A74080	H/L/D Employee Benefits	-	-	-	-	24,052	123	23,832
A74100	Retirement Benefits/FICA	-	-	-	-	20,024	6,060	20,524
A74110	Retirement Benefits/IMRF	-	-	-	-	28,164	8,524	28,224
AH74X Benefits		-	-	-	-	72,240	14,707	72,580
A71150	Consultants	-	-	-	-	30,000	3,800	30,000
A71450	Mileage Reimbursement	-	-	-	-	300	300	300
A71500	Trips And Training	-	-	-	-	2,000	2,836	2,000
A71810	Dues And Subscriptions	-	-	-	-	10,425	3,254	10,425
A71840	Publications & Legal Notices	-	-	-	-	3,000	14,425	3,000
A72530	Equipment Rental	-	-	-	-	-	-	3,600
A72970	Per Diem Fees	-	-	-	-	225,000	33,275	75,000
AH7X Contractuals		-	-	-	-	270,725	57,891	124,325
AH6X Total Expenses		-	-	-	-	606,712	156,699	467,196

Revenue, Records and Legislation Committee
Chief County Assessment Office

DEPARTMENT PURPOSE: The Chief County Assessment Office (CCAO) coordinates all property tax assessment activities for all Lake County real estate parcels. This includes overseeing and supporting the work of local township assessors, and supporting the Lake County Board of Review in the assessment appeal process.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	84,760	77,900	77,900	80,081	2,181	3%
A46X Charges for Services	5,050	4,200	4,200	4,200	-	0%
AH4X Total Revenue	89,810	82,100	82,100	84,281	2,181	3%
AH5X Personnel	1,079,102	1,224,814	1,221,136	1,368,479	143,665	12%
AH6X Commodities	34,843	43,500	51,500	46,500	3,000	7%
AH74X Benefits	406,945	450,978	474,349	534,611	83,634	19%
AH7X Contractuals	272,996	541,055	280,955	180,640	(360,415)	-67%
AH8X Capital Expenditures	-	-	-	13,691	13,691	
AH6X Total Expenses	1,793,886	2,260,346	2,027,940	2,143,921	(116,425)	-5%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	22	22	24
Part Time	3	3	1

BUDGET HIGHLIGHTS:

- ❖ Budgeted revenue remains consistent with FY2015 levels.
- ❖ During FY2015, six full time cadastral GIS technicians transferred from the Information Technology Department to the Chief County Assessment Office. Five full time employees who support the Board of Review appeals process have been separately reported in the Board of Review budget. Also during FY2015, two part time positions were combined to create one full time position. The result is a headcount that has two more full time positions and two less part time positions than the FY2015 budget.
- ⬇ In addition to salaries and benefits, commodity and contractual expenses that support the efforts of the Board of Review were transferred from the CCAO budget to the Board of Review budget. This resulted in reduced Consulting (71150), Mileage reimbursement (71450), Dues (71810), Equipment Rental (72530), and per diem fees (72970).
- ⬇ The reduction in Publications (71840) of \$150,000 is due to the fact that 2015 was a general assessment year, when every assessed value must be published.
- ❖ One motor vehicle (83010) is being replaced in accordance with recommendation from DOT.
- ❖ A New Program Request for monument documentation has been approved for funding in the FY2016 budget. It has been included in consulting (71150) in the amount of \$50,000.

PERFORMANCE INFORMATION:

Measurement	TY2013 Actual	TY2014 Actual	TY2015 Projected	TY2016 Target
Number of Real Estate Parcels	283,180	282,902	283,273	283,000
Assessed Value of New Property (millions)	\$113.2	\$113.9	\$114.6	\$140.0
Web Site Traffic – Page Views	2,021,469	1,876,302	2,200,000	1,800,000

Lake County Revenue Budget Comparison Report - Five Year History

Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45280	Salary Reimbursement	66,044	72,548	80,960	74,900	74,900	38,921	77,081
A45400	Revenue From Other Government Bodies	3,300	2,545	3,800	3,000	3,000	2,550	3,000
A45X	Intergovernmental	69,344	75,093	84,760	77,900	77,900	41,471	80,081
A46010	Fees	6,400	6,150	5,050	4,000	4,000	1,674	4,000
A46420	Copy Charges	468	258	-	200	200	1,597	200
A46X	Charges for Services	6,868	6,408	5,050	4,200	4,200	3,271	4,200
A49910	All Other Miscellaneous Revenue	-	750	-	-	-	28	-
AHM	Miscellaneous	-	750	-	-	-	28	-
AH4X	Total Revenue	76,212	82,252	89,810	82,100	82,100	44,770	84,281

Lake County Expense Budget Comparison Report - Five Year History

Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,051,589	1,074,302	1,070,503	1,208,314	1,204,636	1,136,126	1,318,912
A51120	Permanent PT Salaries/Wages	10,132	-	-	-	-	5,025	29,692
A51140	Overtime Salaries And Wages	26,512	5,988	7,099	15,000	15,000	6,574	15,375
A51160	Holiday Pay	1,730	-	-	-	-	-	-
A51180	Special Pay	1,177	-	-	-	-	-	-
A51220	Vacation payout	-	-	-	-	-	14,461	-
A51230	Sick Payout	-	-	-	-	-	13,358	-
A51240	Opt Out Premium	1,500	2,481	1,500	1,500	1,500	3,115	4,500
AH5X Personnel		1,092,640	1,082,771	1,079,102	1,224,814	1,221,136	1,178,659	1,368,479
A61010	Office Supplies	924	-	-	2,500	2,500	-	2,500
A61030	Books Manuals And Periodicals	1,109	1,147	64	1,500	1,500	1,431	1,500
A61040	Operational Supplies	29,547	33,791	33,505	37,000	45,000	27,500	40,000
A65090	Gasoline	1,894	1,670	1,274	2,500	2,500	493	2,500
AH6X Commodities		33,473	36,607	34,843	43,500	51,500	29,424	46,500
A74080	H/L/D Employee Benefits	180,096	190,906	210,233	225,104	249,153	229,840	289,082
A74100	Retirement Benefits/FICA	79,802	78,584	77,138	93,698	93,417	85,842	104,689
A74110	Retirement Benefits/IMRF	118,820	120,112	119,574	132,176	131,780	115,744	140,840
AH74X Benefits		378,718	389,602	406,945	450,978	474,349	431,426	534,611
A71150	Consultants	33,730	16,856	32,832	50,000	20,000	750	70,000
A71270	Email Archival	-	-	-	315	315	-	-
A71450	Mileage Reimbursement	7,528	4,336	2,258	5,000	4,700	2,378	4,700
A71470	Employee Relations	24	-	-	-	625	940	725
A71500	Trips And Training	9,214	12,514	6,344	12,000	20,000	9,687	20,000
A71810	Dues And Subscriptions	7,877	13,328	13,262	12,800	2,375	11,057	2,375
A71840	Publications & Legal Notices	113,356	105,044	67,303	225,000	222,000	205,404	75,000
A71950	Cellular Phones	224	-	152	1,800	1,800	152	1,800
A71955	Cell Phone Allowance	75	1,200	1,800	-	-	1,650	-
A71960	Data/Telecommunications	1,871	932	380	540	540	266	540
A72210	Motor Vehicle Maintenance & Repairs	883	778	696	2,000	2,000	1,435	2,000
A72260	Office Equip Maintenance And Repairs	-	-	-	500	500	-	500
A72530	Equipment Rental	4,074	3,944	3,057	5,100	5,100	1,682	2,000
A72830	Printing Services	-	370	-	-	-	-	-
A72970	Per Diem Fees	199,000	225,350	144,707	225,000	-	5,800	-
A79950	All Other Miscellaneous	291	1,499	205	1,000	1,000	819	1,000
AH7X Contractuals		378,147	386,151	272,996	541,055	280,955	242,020	180,640
A83010	Motor Vehicles	-	-	-	-	-	-	13,691
AH8X Capital Expenditures		-	-	-	-	-	-	13,691
AHEX Total Expenses		1,882,979	1,895,132	1,793,886	2,260,346	2,027,940	1,881,529	2,143,921

Law and Judicial Committee

Circuit Court Clerk

DEPARTMENT PURPOSE: The Office of the Circuit Court Clerk manages all court records for the Circuit Court of the Nineteenth Judicial Circuit, as set forth in the Illinois Compiled Statutes and the Illinois Supreme Court Rules.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	277,665	300,000	300,000	275,000	(25,000)	-8%
A46X Charges for Services	7,940,392	8,209,880	8,209,880	7,768,230	(441,650)	-5%
AHM Miscellaneous	1,315,496	1,311,408	1,311,408	1,274,600	(36,808)	-3%
AH4X Total Revenue	9,533,553	9,821,288	9,821,288	9,317,830	(503,458)	-5%
AH5X Personnel	5,942,874	6,199,798	6,199,798	5,905,309	(294,490)	-5%
AH6X Commodities	171,436	189,650	189,650	183,200	(6,450)	-3%
AH74X Benefits	2,623,532	2,852,611	2,852,611	2,632,550	(220,061)	-8%
AH7X Contractuals	101,079	139,545	143,245	108,000	(31,545)	-23%
AH6X Total Expenses	8,838,921	9,381,604	9,385,304	8,829,059	(552,545)	-6%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget Revised	FY2016 Approved
Full Time	140	140	132
Part Time	7	7	4

BUDGET HIGHLIGHTS:

- ❖ One position is transferred to the General Fund from the Document Storage Fund. This is offset by a total of ten positions voluntarily eliminated by the Circuit Clerk. The positions being eliminated are vacant and can be eliminated due to office reorganizations, improved workflow and greater use of technology.
- ❖ Various revenues are adjusted based on prior year actuals and FY2016 projections.
- ⬆ Annual Support Fees (46040) increased under a contract with DHS/FHS for child support payments.
- ⬆ Alternate Juror Fee (46465) is budgeted for the first time. This fee was created in FY2015 following a change in legislation and \$175 is charged for every alternate juror requested. The fee is cost neutral and covers the cost of the alternate juror.

Total case filings have decreased 35% since the peak, from 267,888 in 2005 to 173,266 in 2014. In response to the caseload decreases, cuts were made in the County Administrator's recommended stage of budget preparation, which were later approved by the County Board. They are:

- An additional two vacant full time positions were eliminated. This resulted in savings to salaries of \$60,567; with benefits, the total savings was \$103,876.

PERFORMANCE INFORMATION:

Measurement	CY2013 Actual	CY2014 Actual	CY2015 Projected	CY2016 Target
Civil Cases – New Filings	24,842	24,486	22,856	NA
Civil Cases – Disposed	29,151	26,927	24,032	NA
Criminal Cases – New Filings	9,452	8,830	8,218	NA
Criminal Cases – Disposed	11,077	10,403	8,674	NA
Juvenile Cases – New Filings	1,039	928	1,068	NA
Juvenile Cases – Disposed	1,164	1,029	910	NA
Traffic Cases – New Filings	143,611	128,871	119,280	NA
Traffic Cases – Disposed	149,551	136,795	122,682	NA

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2015 Projected numbers are straight-line projections based on activity in the first half of the year. These numbers are contingent upon external entities, so the final numbers for FY2015 may differ.
- ❖ The number of cases disposed includes cases that may have been filed in a previous fiscal year.

Lake County Revenue Budget Comparison Report - Five Year History

Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A43030	Fines Circuit Clerk	407,082	288,717	277,665	300,000	300,000	229,926	275,000
A43X	Fines and Forfeitures	407,082	288,717	277,665	300,000	300,000	229,926	275,000
A46040	Annual Support Fee's	73,734	70,634	87,432	89,000	89,000	113,882	175,000
A46050	Docket Fees	3,266,803	2,681,153	2,462,839	2,550,000	2,550,000	1,958,604	2,250,000
A46060	Appearance Fees	545,752	469,391	404,976	420,000	420,000	323,490	400,000
A46070	Transcripts _A46070	280,461	310,907	308,296	315,000	315,000	233,724	275,000
A46080	Citations	84,725	75,385	66,775	65,000	65,000	53,100	65,000
A46090	Traffic Costs	1,779,580	1,678,097	1,566,267	1,600,000	1,600,000	1,497,548	1,600,000
A46100	Passports	29,425	61,425	66,900	75,000	75,000	54,925	65,000
A46110	Bond Forfeitures	371,953	349,682	324,356	310,000	310,000	292,047	250,000
A46120	Bond Fees	458,291	453,236	481,475	510,000	510,000	374,102	450,000
A46130	Jury Demand	175,791	167,539	166,805	160,000	160,000	164,347	175,000
A46140	Adoption Fees	4,400	4,075	5,000	10,000	10,000	2,150	5,000
A46155	Specialty Court Fee	13,913	4,346	3,082	3,000	3,000	2,964	3,000
A46160	Court Security Fees	1,738,418	1,556,766	1,421,777	1,500,000	1,500,000	1,158,854	1,350,000
A46165	Therapeutic Intensive Monitoring Court Fee	4,139	3,762	2,873	4,000	4,000	3,283	4,000
A46312	ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk	773	490	-1	-	-	-	-
A46314	FORC - Foreclosure Prevention Program Fund - Circuit Clerk	5,029	3,506	-	-	-	-	-
A46395	Clerk Admin Fee	309,242	318,874	298,661	315,000	315,000	245,173	285,000
A46405	Single Drug Test Fee	215	120	578	400	400	1,108	500
A46406	Multiple Drug Test Fee	75	85	149	-	-	25	-
A46440	Urine Analysis Test	176,293	153,688	173,471	180,000	180,000	148,393	180,000
A46455	Domestic Battery Fine - Circuit Clerk	62	59	84	100	100	53	100
A46465	Alternative Juror Fee	-	-	-	-	-	350	131,250
A46520	DNAC	6,167	5,085	4,966	5,000	5,000	4,488	5,000
A46735	Crime Lab Clerk Fee	5,011	4,070	4,752	5,000	5,000	3,213	5,000
A46780	County Trauma Center	10,270	9,368	8,854	9,500	9,500	7,364	9,500
A46790	Domestic Violence	-	600	881	800	800	410	800
A46800	Alias Search Fees	27,515	26,120	32,260	32,000	32,000	25,135	32,000
A46810	Records Search Fees	15,852	12,318	9,756	9,000	9,000	9,990	17,000
A46820	Expungement Fees	34,130	35,310	37,027	42,000	42,000	28,804	35,000
A46950	DUI Fund - County	80	60	100	80	80	40	80
A46X	Charges for Services	9,418,099	8,456,150	7,940,392	8,209,880	8,209,880	6,707,566	7,768,230
A48010	Interest	12,083	9,209	6,387	4,808	4,808	5,257	7,500
A48060	Dependent Children Parents	1,620	1,695	2,930	3,500	3,500	7,082	15,000
A48070	Postage Charges	26,939	24,780	32,651	21,000	21,000	22,852	20,000
A48080	Surcharge On Fines	38,298	35,589	31,053	32,000	32,000	27,803	32,000
A48085	Percentage on TR CV Cases - County	1,435,816	1,407,971	1,242,351	1,250,000	1,250,000	1,012,322	1,200,000
A49910	All Other Miscellaneous Revenue	393	425	125	100	100	25	100
AHM	Miscellaneous	1,515,149	1,479,670	1,315,496	1,311,408	1,311,408	1,075,341	1,274,600
AH4X	Total Revenue	11,340,330	10,224,537	9,533,553	9,821,288	9,821,288	8,012,833	9,317,830

Lake County Expense Budget Comparison Report - Five Year History

Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	5,536,209	5,690,618	5,731,187	6,045,011	6,045,011	5,253,388	5,847,691
A51120	Permanent PT Salaries/Wages	93,606	128,617	92,557	255,385	255,385	44,364	81,293
A51135	Payroll Contingency	-	-	-	-126,526	-126,526	-	-166,988
A51140	Overtime Salaries And Wages	10,553	10,729	10,884	15,428	15,428	23,860	15,814
A51145	Back Pay Wages	-	6,685	40,000	-	-	-	-
A51190	Judges Of Election	-	540	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	-	112,500
A51210	Performance Appraisals	3,449	9,569	14,378	-	-	14,024	-
A51220	Vacation payout	8,629	20,075	30,551	-	-	31,168	-
A51230	Sick Payout	-	19,279	12,413	-	-	15,200	-
A51240	Opt Out Premium	12,057	13,557	10,903	10,500	10,500	13,788	15,000
AH5X Personnel		5,664,503	5,899,671	5,942,874	6,199,798	6,199,798	5,395,793	5,905,309
A61010	Office Supplies	132,018	119,068	168,136	185,000	185,000	168,769	180,000
A61030	Books Manuals And Periodicals	1,333	1,641	1,454	2,000	2,000	126	1,700
A61040	Operational Supplies	578	4,187	630	650	650	592	-
A65090	Gasoline	1,416	994	1,203	2,000	2,000	707	1,500
A65120	Automobile Repairs and Maintenance	144	223	12	-	-	-	-
AH6X Commodities		135,490	126,112	171,436	189,650	189,650	170,194	183,200
A74080	H/L/D Employee Benefits	1,446,399	1,520,987	1,534,232	1,763,739	1,763,739	1,418,304	1,579,943
A74100	Retirement Benefits/FICA	413,878	433,199	436,922	470,350	470,350	395,522	451,756
A74110	Retirement Benefits/IMRF	617,247	658,865	652,379	618,522	618,522	556,112	600,852
AH74X Benefits		2,477,524	2,613,051	2,623,532	2,852,611	2,852,611	2,369,938	2,632,550
A71270	Email Archival	-	-	-	495	495	-	-
A71450	Mileage Reimbursement	434	3,805	3,083	3,000	3,000	3,072	2,500
A71470	Employee Relations	-	-	-	-	3,700	-	3,450
A71500	Trips And Training	762	30,439	12,335	20,000	20,000	19,869	15,000
A71810	Dues And Subscriptions	1,621	3,630	3,979	4,000	4,000	4,306	4,000
A71820	Dues	-	285	-	-	-	315	-
A71955	Cell Phone Allowance	-	1,275	900	600	600	825	600
A71970	Courier Services	-	-	-	17,750	17,750	11,188	17,750
A72210	Motor Vehicle Maintenance & Repairs	336	384	174	1,200	1,200	1,963	1,200
A72260	Office Equip Maintenance And Repairs	23,568	37,469	33,319	50,000	50,000	23,648	35,000
A72280	Equipment Maintenance	-	-	-	-	-	1,320	-
A72530	Equipment Rental	23,225	25,489	17,853	25,000	25,000	10,739	20,000
A72815	Bank Service Charges	17,735	2,401	3,243	7,500	7,500	3,447	5,000
A73190	Bad Debt Expense	828	-	-	5,000	5,000	-	1,500
A79940	Miscell Contractual Services	-	-	24,140	-	-	34,130	-
A79950	All Other Miscellaneous	377	1,623	2,053	5,000	5,000	642	2,000
AH7X Contractuals		68,886	106,800	101,079	139,545	143,245	115,464	108,000
AHEX Total Expenses		8,346,403	8,745,634	8,838,921	9,381,604	9,385,304	8,051,389	8,829,059

Law and Judicial Committee

Circuit Courts

DEPARTMENT PURPOSE: The Lake County Judicial System seeks to be one truly independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding and interpreting the law, and resolve disputes peacefully, fairly and effectively in Lake County, Illinois. This includes an effectively managed Judiciary and Judicial System that fully utilizes technological advancement and alternative dispute resolution to best serve the public, while seeking the highest possible understanding, trust and confidence.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	2,904,032	3,093,460	3,818,002	3,093,460	-	0%
A46X Charges for Services	1,193,697	1,141,500	1,141,500	1,121,500	(20,000)	-2%
A49X Transfers	412,791	159,897	165,870	550,667	390,770	244%
AHM Miscellaneous	81,825	74,000	74,000	74,000	-	0%
AH4X Total Revenue	4,592,346	4,468,857	5,199,372	4,839,627	370,770	8%
AH5X Personnel	9,542,809	9,668,205	9,753,045	9,532,064	(136,141)	-1%
AH6X Commodities	85,388	93,050	95,364	67,550	(25,500)	-27%
AH74X Benefits	3,594,544	3,759,237	3,776,997	3,589,910	(169,327)	-5%
AH7X Contractuals	2,023,754	1,703,761	2,345,694	1,623,000	(80,761)	-5%
AH8X Capital Expenditures	-	-	10,795	10,000	10,000	
AH6X Total Expenses	15,246,496	15,224,253	15,981,895	14,822,524	(401,729)	-3%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	150	150	148
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ▼ Foreclosure Mediation Fees (46337) decreased \$20,000 due to decreased foreclosure activity. Foreclosure Mediation expenses (Miscellaneous Contractual Service - 79940) have also been reduced by the same amount.
- ▼ Salaries and wages (51110) decreased due to the elimination of two grant positions.
- ▼ Interpreters (71120) decreased \$29,000 based on prior year actuals and FY2016 projections.
- ▼ Conflict attorneys will be managed out of the Public Defender’s Office rather than the Circuit Courts in FY2016. Therefore, \$120,000 was reduced from Legal Services (71140) and transferred to the Public Defender. There are still funds for three conflict attorneys remaining in this budget.
- ▲ Software Maintenance (71230) is budgeted for the first time in the Courts budget. These funds are for LiveCycle and Nomad maintenance Microsoft Server and SQL Licenses that were previously budgeted in IT.

- ↑ Medical Fees (71330) increased \$10,000 based on FY2015 projections. These funds are used for court ordered STD testing.
- ↓ \$18,000 for All Other Fees (72940) and \$25,000 for Lab Supplies (65020) have been moved to the Probation Services Fund. These funds pay for drug testing supplies to confirm positive drug tests.
- ❖ Capital outlay includes \$10,000 for replacement jury furniture.

Total case filings have decreased 35% since the peak, from 267,888 in 2005 to 173,266 in 2014. In response to the caseload decreases, cuts were made in the County Administrator's recommended stage of budget preparation as follows:

- \$309,000 (2% of the FY2015 expense budget) was reduced from the recommended budget, including \$191,580 from Salaries (51110) and the remainder from benefits.

In addition, a Transfer from the Probation Services Fee Fund was added in Transfers from Other Funds (49920) in the amount of \$390,680. This reinstates a transfer that had been made annually but was suspended in FY2015.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Court Clearance Rates	102.7%	101.1%	99.5%	100%
Compliance Unit Collections	\$2,597,971	\$2,368,514	\$2,549,832	\$2,600,000
Compliance Unit Conditional Discharge & Supervision Fees	\$400,535	\$380,128	\$328,624	\$420,000
Interpreter Services – Number of Cases	43,331	44,755	46,000	48,000
Juror Satisfaction Rating	83%	86%	87%	90%
Adult Pretrial Services Investigations	3,803	3,858	3,890	3,900
Adult Pretrial Services Caseload	2,187	2,229	2,398	2,400
Adult Probation Caseload	6,886	6,825	6,837	6,900
Adult Probation Treatment Completed Rate	74.0%	74.2%	75.0%	80.0%
Adult Public Service Hours Successfully Completed	252,311	242,642	253,090	255,000
Psychological Services Assessments Completed	434	467	548	600
Juror Satisfaction Rating	83%	86%	87%	90%
Client Satisfaction Rating	78%	82%	78%	85%

- ❖ *Psychological Services Assessments Completed* includes Fitness Evaluations, Psychological Evaluations, and Group Testing.
- ❖ The *Juror Satisfaction Rating* represents the percentage of surveyed jurors who agreed with the statement “My overall experience as juror this week was good.”
- ❖ The *Client Satisfaction Rating* represents the percentage of surveyed Court clients who agreed with the statement “Overall, I was satisfied with the services I (my child) received as a client.”

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45280	Salary Reimbursement	2,899,655	1,820,738	2,222,963	3,058,460	3,058,460	2,760,879	3,058,460
A45340	Other Federal Funds	469,814	405,724	356,812	-	568,006	178,725	-
A45350	Other State Funds	63,951	158,551	318,595	35,000	191,536	187,124	35,000
A45400	Revenue From Other Government Bodies	2,437	453	5,662	-	-	-	-
A45X Intergovernmental		3,435,857	2,385,465	2,904,032	3,093,460	3,818,002	3,126,728	3,093,460
A46155	Specialty Court Fee	330,615	349,432	315,402	315,000	315,000	263,314	315,000
A46157	Drug Court Fee	160,600	171,730	169,036	150,000	150,000	128,435	150,000
A46337	Foreclosure Mediation Fees	-	-	272,625	260,000	260,000	199,750	240,000
A46390	Court System Fee	484,166	447,240	418,267	400,000	400,000	344,523	400,000
A46392	Probation - Public Service Conversion Fee	3,400	2,116	2,425	1,500	1,500	1,350	1,500
A46440	Urine Analysis Test	-	-	-	-	-	265	-
A46850	All Other Charges For Services	13,115	15,200	15,942	15,000	15,000	14,968	15,000
A46X Charges for Services		991,895	985,718	1,193,697	1,141,500	1,141,500	952,606	1,121,500
A49920	Transfers From Other Funds	692,799	644,811	412,791	159,897	165,870	5,000	550,667
A49X Transfers		692,799	644,811	412,791	159,897	165,870	5,000	550,667
A48095	Reimbursements from Attorneys	-	640	269	-	-	2,127	-
A48320	Proceeds From Sale Of Assets	8,997	1,273	-	-	-	15	-
A49910	All Other Miscellaneous Revenue	81,637	74,036	81,556	74,000	74,000	250	74,000
AHM Miscellaneous		90,635	75,949	81,825	74,000	74,000	2,392	74,000
AH4X Total Revenue		5,211,186	4,091,943	4,592,346	4,468,857	5,199,372	4,086,725	4,839,627

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	8,937,540	8,991,296	9,206,305	9,557,457	9,600,184	8,620,331	9,521,637
A51120	Permanent PT Salaries/Wages	225,083	180,200	161,657	165,311	207,424	159,220	161,631
A51135	Payroll Contingency	-	-	-	-97,659	-97,659	-	-194,532
A51140	Overtime Salaries And Wages	11,028	8,590	6,922	9,257	9,257	2,983	9,488
A51145	Back Pay Wages	-	4,500	-	-	-	-	-
A51160	Holiday Pay	1,351	658	1,472	-	-	1,144	-
A51180	Special Pay	7,159	6,485	12,502	15,839	15,839	12,185	15,839
A51190	Judges Of Election	-	170	-	-	-	-	-
A51210	Performance Appraisals	17,335	22,052	39,980	-	-	41,916	-
A51220	Vacation payout	15,481	14,558	41,609	-	-	13,083	-
A51230	Sick Payout	17,212	17,381	53,613	-	-	-	-
A51240	Opt Out Premium	12,692	15,230	18,749	18,000	18,000	16,211	18,000
AH5X Personnel		9,244,883	9,261,120	9,542,809	9,668,205	9,753,045	8,867,072	9,532,064
A61010	Office Supplies	11,243	11,137	13,445	12,000	12,311	7,191	11,500
A61020	Computer Supplies	5,718	4,130	2,791	7,000	7,000	2,513	7,000
A61030	Books Manuals And Periodicals	822	593	637	16,500	16,500	17,833	16,500
A61040	Operational Supplies	30,614	34,121	42,844	32,250	34,253	26,355	32,250
A65020	Laboratory Supplies	25,474	21,279	25,533	25,000	25,000	33,267	-
A65090	Gasoline	317	255	138	300	300	118	300
AH6X Commodities		74,189	71,515	85,388	93,050	95,364	87,278	67,550
A74080	H/L/D Employee Benefits	1,736,103	1,770,280	1,839,107	2,009,134	2,015,151	1,740,350	1,874,938
A74100	Retirement Benefits/FICA	678,566	681,880	700,543	736,581	743,075	650,435	729,203
A74110	Retirement Benefits/IMRF	1,014,076	1,042,050	1,054,893	1,013,522	1,018,771	918,551	985,769
AH74X Benefits		3,428,745	3,494,209	3,594,544	3,759,237	3,776,997	3,309,336	3,589,910
A71120	Interpreters	160,682	111,803	126,084	175,000	175,000	117,954	146,000
A71130	Court Reporters	7,290	18,150	8,205	10,000	10,000	7,972	10,000
A71140	Legal Services	372,867	345,822	348,390	300,000	374,801	277,390	180,000
A71220	Computer Services	15,924	4,831	2,690	45,456	50,631	30,376	50,000
A71230	Software Maintenance	-	-	-	-	-	-	76,800
A71270	Email Archival	-	-	-	5,130	5,130	-	-
A71330	Medical Fees	12,822	10,662	13,048	15,000	15,000	14,088	25,000
A71450	Mileage Reimbursement	948	393	962	1,000	1,380	288	1,000
A71470	Employee Relations	-	-	-	-	3,925	1,785	3,925
A71500	Trips And Training	21,535	44,726	31,063	5,000	38,157	20,933	10,000
A71650	Security Services	-	-	6,466	10,000	10,000	6,694	10,000
A71810	Dues And Subscriptions	12,221	13,555	16,750	16,975	16,975	14,125	16,975
A71840	Publications & Legal Notices	9,979	12,114	12,448	12,000	12,000	9,638	12,000
A71950	Cellular Phones	1	76	456	-	900	266	-
A72020	Investigative Expense	8,950	6,188	2,993	7,500	7,500	1,090	7,500
A72040	Adult Residential Treatment	132,185	361,427	491,267	309,000	465,536	343,245	309,000
A72130	Worker's Compensation Insurance	6,758	-	-	-	-	-	-
A72140	Unemployment Compensation	405	458	214	-	-	-	-
A72170	Liability And Work Comp Insurance	-	-	4,521	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	209	426	78	200	200	113	200
A72280	Equipment Maintenance	338	1,457	1,317	1,500	1,500	579	1,500
A72520	Record Storage	-	-	-	-	-	-	6,000
A72530	Equipment Rental	20,546	25,068	16,832	28,000	28,000	11,795	28,000
A72610	Transportation/Participants	2,460	608	-	5,000	5,262	935	5,000
A72820	Postage	279	519	407	500	500	1,161	1,600

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72830	Printing Services	11,906	13,090	11,861	10,000	10,000	7,843	10,000
A72840	Temporary Employment Services	10,660	15,199	-	-	-	-	-
A72870	Contract Providers - Other	-	-	-	-	188,218	110,837	-
A72910	Jurors Fees	240,507	267,182	247,941	250,000	250,000	304,395	250,000
A72940	All Other Fees	16,160	14,040	18,743	18,000	18,000	21,876	-
A72960	Witness Fees	30,333	13,904	33,076	25,000	25,000	10,545	25,000
A73020	Dependent Children.	192,948	290,616	209,328	200,000	200,000	123,704	200,000
A73195	Indirect Cost Allocations	1,404	22,332	-	-	-	-	-
A79940	Miscell Contractual Services	356,684	205,030	409,525	244,500	389,926	288,121	228,500
A79950	All Other Miscellaneous	5,497	10,975	9,091	9,000	42,152	9,227	9,000
AH7X Contractuals		1,652,499	1,810,650	2,023,754	1,703,761	2,345,694	1,736,972	1,623,000
A82020	Building Improvements	-	-	-	-	8,945	8,945	-
A84030	Computer Equipment	932	2,808	-	-	1,500	-	-
A84040	Computer System Software	-	-	-	-	350	-	-
A84060	Furniture And Office Equipment	635	-	-	-	-	-	10,000
AH8X Capital Expenditures		1,567	2,808	-	-	10,795	8,945	10,000
AHEX Total Expenses		14,401,884	14,640,302	15,246,496	15,224,253	15,981,895	14,009,603	14,822,524

Law and Judicial Committee

Coroner

DEPARTMENT PURPOSE: The Coroner's Office is the legal/medical office mandated by the Statutes of the State of Illinois to investigate and determine the cause and manner of deaths occurring within Lake County by directing independent medical and legal investigations of death cases that come under the jurisdiction of the office.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	32,000	14,000	18,334	25,000	11,000	79%
A46X Charges for Services	1,018	-	-	-		
AHM Miscellaneous	20	-	-	-		
AH4X Total Revenue	33,038	14,000	18,334	25,000	11,000	79%
AH5X Personnel	753,558	780,655	780,655	814,259	33,604	4%
AH6X Commodities	65,484	117,000	117,000	89,000	(28,000)	-24%
AH74X Benefits	281,672	292,308	292,308	291,614	(694)	0%
AH7X Contractuals	192,327	208,750	215,977	209,050	300	0%
AHEX Total Expenses	1,293,041	1,398,713	1,405,940	1,403,923	5,210	0%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	11	11	11
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ An increase in Revenue from Other Government Bodies (45400) of \$11,000 is based on prior year actuals and current year projections. These revenues are generated from drug test fees charged to Courts, Juvenile and Probation as well as other outside agencies like McHenry County and area halfway houses.
- ↓ Medical Supplies (62010) funds have been moved to the Coroner Fee Fund (\$22,000).
- ↓ Laboratory Supplies (65020) decreased \$6,000 based on prior year actuals and current year projections.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Deaths Reported	4,335	4,522	4,800	4,800
Autopsies Completed	169	210	230	230
Inquiries Completed	153	145	130	130
Inquiries Closed Within 3 Weeks	49.0%	33.8%	29%	> 30%
Inquests Completed	214	257	232	232
Cases Ready for Inquest Within 6 Weeks	47.2%	52.1%	55%	> 50%

Lake County Revenue Budget Comparison Report - Five Year History

County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45333	Grants - State	4,000	4,625	4,320	-	4,334	4,334	-
A45400	Revenue From Other Government Bodies	19,678	12,600	27,680	14,000	14,000	26,373	25,000
A45X	Intergovernmental	23,678	17,225	32,000	14,000	18,334	30,707	25,000
A46010	Fees	-	-	1,018	-	-	-	-
A46X	Charges for Services	-	-	1,018	-	-	-	-
A49999	Over Short	-	-	-	-	-	50	-
A49X	Transfers	-	-	-	-	-	50	-
A48150	Donations	-	-	20	-	-	-	-
AHM	Miscellaneous	-	-	20	-	-	-	-
AH4X	Total Revenue	23,678	17,225	33,038	14,000	18,334	30,757	25,000

Lake County Expense Budget Comparison Report - Five Year History

County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	618,224	657,920	671,820	696,328	696,328	632,382	728,972
A51120	Permanent PT Salaries/Wages	23,252	20,594	35,159	39,127	39,127	34,716	39,032
A51140	Overtime Salaries And Wages	63,585	44,735	41,655	42,200	42,200	38,309	43,255
A51145	Back Pay Wages	-	-	-	-	-	1,006	-
A51160	Holiday Pay	-	216	1,474	-	-	-	-
A51180	Special Pay	2,628	2,757	1,200	-	-	1,471	-
A51240	Opt Out Premium	4,154	4,442	2,250	3,000	3,000	2,769	3,000
AH5X Personnel		711,843	730,664	753,558	780,655	780,655	710,652	814,259
A61010	Office Supplies	-	-	-	-	-	700	-
A61020	Computer Supplies	-	420	-	-	-	205	-
A61040	Operational Supplies	3,933	1	-	-	-	890	-
A62010	Medical Supplies	3,704	3,724	9,418	22,000	22,000	7,417	-
A65020	Laboratory Supplies	88,471	79,410	56,066	95,000	95,000	48,648	89,000
AH6X Commodities		96,108	83,555	65,484	117,000	117,000	57,860	89,000
A74080	H/L/D Employee Benefits	98,815	109,092	144,733	152,135	152,135	131,184	147,770
A74100	Retirement Benefits/FICA	52,097	53,662	54,504	59,720	59,720	51,437	62,291
A74110	Retirement Benefits/IMRF	76,252	80,786	82,435	80,453	80,453	73,492	81,554
AH74X Benefits		227,163	243,539	281,672	292,308	292,308	256,112	291,614
A71330	Medical Fees	129,000	117,000	184,500	200,000	200,000	183,550	200,000
A71470	Employee Relations	-	-	-	-	300	96	300
A71500	Trips And Training	-	4,637	2,077	-	6,927	5,910	-
A71810	Dues And Subscriptions	84	-	-	-	-	-	-
A71950	Cellular Phones	-	-	-	-	-	3,888	-
A72210	Motor Vehicle Maintenance & Repairs	-	-	-	-	-	6	-
A79940	Miscell Contractual Services	1,495	2,975	5,750	8,750	8,750	7,313	8,750
AH7X Contractuals		130,579	124,612	192,327	208,750	215,977	200,762	209,050
AHEX Total Expenses		1,165,692	1,182,370	1,293,041	1,398,713	1,405,940	1,225,387	1,403,923

Corporate Capital Improvements

DEPARTMENT PURPOSE: This budget supports the County's Corporate Capital Improvement Plan, which is adopted concurrently with the County's annual budget.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	1,227,367	-	-	-		
AH4X Total Revenue	1,227,367	0	0	0		
AH7X Contractuals	3,314,205	-	8,352,799	-		
AH8X Capital Expenditures	18,075,004	150,000	109,382,648	0	(150,000)	-100%
AHEX Total Expenses	21,389,210	150,000	117,735,447	0	(150,000)	-100%

Lake County Revenue Budget Comparison Report - Five Year History

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45333	Grants - State	-	-	224,918	-	-	-	-
A45334	Grants - Federal	1,909,266	660	-	-	-	-	-
A45400	Revenue From Other Government Bodies	941,428	1,733,961	1,002,449	-	-	226,363	-
A45X	Intergovernmental	2,850,695	1,734,620	1,227,367	-	-	226,363	-
AH4X	Total Revenue	2,850,695	1,734,620	1,227,367	-	-	226,363	-

Lake County Expense Budget Comparison Report - Five Year History

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71150	Consultants	2,262,472	3,841,028	3,006,408	-	6,193,982	1,841,591	-
A71170	Engineering Services	64,532	10,058	172,415	-	220,750	83,933	-
A71180	Architectural Services	36,652	80,020	20,382	-	225,912	29,464	-
A71370	Reimbursable Charges	68,045	-	-	-	-	-	-
A71500	Trips And Training	38	-	-	-	155,784	-	-
A79940	Miscell Contractual Services	-	1,029	-	-	1,430,747	14,128	-
A79950	All Other Miscellaneous	204,500	10,501	115,000	-	125,624	-	-
AH7X Contractuals		2,636,240	3,942,635	3,314,205	-	8,352,799	1,969,116	-
A81010	Land Purchased	-	102,797	-31,937	-	716,330	-	-
A82010	Buildings And Structures	87,229	1,467,460	352,976	-	12,224,717	400	-
A82020	Building Improvements	6,239,880	6,211,403	10,802,384	150,000	75,068,985	10,553,383	-
A84020	Radios & Electronic Equipment	-	-	3,736,324	-	7,135,798	5,145,209	-
A84030	Computer Equipment	30,286	-	109,581	-	752,728	460,560	-
A84040	Computer System Software	759,399	1,986,236	2,838,886	-	12,781,714	824,292	-
A84045	Security Equipment	-	249,549	-	-	-	97,648	-
A84100	Miscellaneous Equipment	278,290	81,054	217,520	-	190,300	166,680	-
A85020	Roads & Road Constr & Maintenance	684,627	-	1,182	-	10,286	-	-
A85070	All Other Capital Outlay	9,443	312,583	48,088	-	501,790	420,192	-
AH8X Capital Expenditures		8,089,154	10,411,082	18,075,004	150,000	109,382,648	17,668,365	-
AHEX Total Expenses		10,725,394	14,353,717	21,389,210	150,000	117,735,447	19,637,480	-

Financial and Administrative Committee

County Administrator

DEPARTMENT PURPOSE: The County Administrator is the chief administrative officer for Lake County government. The County Administrator implements the policies set by the County Board and oversees the day-to-day management of the government.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,456,898	1,230,376	1,230,376	1,373,500	143,124	12%
A45X Intergovernmental	248,052	130,000	130,000	155,000	25,000	19%
A46X Charges for Services	30,699	33,000	33,000	8,000	(25,000)	-76%
AHM Miscellaneous	6,944	11,850	11,850	7,200	(4,650)	-39%
AH4X Total Revenue	1,742,593	1,405,226	1,405,226	1,543,700	138,474	10%
AH5X Personnel	1,613,481	1,828,385	1,828,385	1,864,534	36,149	2%
AH6X Commodities	59,466	90,625	90,625	94,344	3,719	4%
AH74X Benefits	550,284	630,054	630,054	620,355	(9,700)	-2%
AH7X Contractuals	322,362	440,059	410,684	411,170	(28,889)	-7%
AH8X Capital Expenditures	-	-	-	33,334	33,334	
AHEX Total Expenses	2,545,593	2,989,124	2,959,749	3,023,737	34,613	1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	19	20	20
Part Time	5	5	*7

*There were two part time receptionist positions transferred from Finance and Administrative Services.

BUDGET HIGHLIGHTS:

- ↑ Revenue has increased by 10% overall. The cable-related fees (42120, 42130, 42140) were rightsized to be more consistent with historical actuals and the Emergency Management grant (45333) was increased to reflect the expected amount that will be received.
- ↑ Two part time receptionist positions were added in the County Administrator's FY2016 budget. This was not an increase in overall headcount, but rather, a transfer of personnel from Finance and Administrative Services.
- ↑ Dues and Subscriptions (71810) have increased to pay for additional online news subscriptions.
- ↓ The current EDACS radio system is to be replaced by April, 2016; therefore, Building Rentals (72510) is decreasing because the County will only be leasing sites for half the year, rather than the full year.

- ↑ Miscellaneous Contractual Services (79940) has increased for FY2016. This line will now include the expenses for website management (\$62,000) and newsletter delivery service (\$15,000).
- ↑ Capital expenditures include the replacement of 4 desktop computers and the replacement of 1 motor vehicle for Emergency Management Assistance.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Web Site Visits (millions)	NA	2.9	2.6	2.8
Social Media Followers Gained	NA	1,621	1,875	1,800
Facebook Reach (thousands)	NA	62	263	250
Twitter Impressions (thousands)	NA	205	218	200
Video Views (thousands)	NA	53	97	95

- ❖ New tracking software implemented in FY2014 made comparisons to prior years invalid.

Lake County Revenue Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A42120	Cable Fees	1,282,418	1,242,209	1,313,508	1,010,506	1,010,506	831,998	1,230,000
A42130	AT&T Support PEG	62,237	59,729	60,317	148,470	148,470	40,171	60,500
A42140	Comcast PEG Capital	-	47,360	83,073	71,400	71,400	22,391	83,000
A42X Licenses & Permits		1,344,655	1,349,298	1,456,898	1,230,376	1,230,376	894,560	1,373,500
A45333	Grants - State	1,115	-	-	130,000	130,000	-	155,000
A45334	Grants - Federal	181,963	149,902	248,052	-	-	113,872	-
A45X Intergovernmental		183,078	149,902	248,052	130,000	130,000	113,872	155,000
A46340	Radio Monthly Contracts	28,745	24,675	25,250	11,000	11,000	19,458	-
A46350	Radio Labor Charges	2,471	4,296	4,744	10,000	10,000	1,098	5,000
A46360	Radio Materials/Parts Charges	2,221	2,334	706	6,000	6,000	30	3,000
A46370	Radio Installation Charges	-	-	-	6,000	6,000	-	-
A46X Charges for Services		33,437	31,305	30,699	33,000	33,000	20,586	8,000
A44020	Tower Rentals .	10,681	7,985	6,944	11,850	11,850	5,478	7,200
A48145	Clothing Recycling Revenue	-	-	-	-	-	2	-
A49910	All Other Miscellaneous Revenue	-	770	-	-	-	-	-
AHM Miscellaneous .		10,681	8,755	6,944	11,850	11,850	5,480	7,200
AH4X Total Revenue		1,571,851	1,539,260	1,742,593	1,405,226	1,405,226	1,034,498	1,543,700

Lake County Expense Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,236,371	1,265,805	1,496,869	1,716,723	1,716,723	1,480,505	1,713,831
A51120	Permanent PT Salaries/Wages	78,854	91,209	92,246	92,504	92,504	72,090	136,376
A51140	Overtime Salaries And Wages	7,829	10,829	12,084	12,988	12,988	11,056	6,656
A51180	Special Pay	6,000	6,000	7,210	6,171	6,171	6,537	6,171
A51210	Performance Appraisals	-	885	1,836	-	-	9,664	-
A51220	Vacation payout	42	428	3,235	-	-	3,204	-
A51240	Opt Out Premium	1,500	1,269	-	-	-	981	1,500
AH5X Personnel		1,330,596	1,376,426	1,613,481	1,828,385	1,828,385	1,584,037	1,864,534
A61010	Office Supplies	7,351	7,917	11,921	11,700	11,700	6,715	11,100
A61020	Computer Supplies	5,979	6,261	9,061	10,540	10,540	5,031	9,500
A61030	Books Manuals And Periodicals	-	-	41	350	350	-	350
A61040	Operational Supplies	54,722	41,492	34,747	60,264	60,264	29,465	64,323
A61060	Clothing And Uniforms	69	755	-	250	250	-	250
A61090	Printing and Photographic Supplies	-	-	-	1,590	1,590	-	2,890
A63010	Building, Grounds Maintenance Supplies	403	342	1,169	750	750	152	750
A65090	Gasoline	3,348	2,465	2,528	4,181	4,181	1,484	4,181
A65120	Automobile Repairs and Maintenance	-	-	-	1,000	1,000	-	1,000
AH6X Commodities		71,871	59,232	59,466	90,625	90,625	42,847	94,344
A74080	H/L/D Employee Benefits	211,810	211,767	269,179	303,222	303,222	247,189	295,916
A74100	Retirement Benefits/FICA	87,733	91,425	108,280	139,871	139,871	107,616	142,637
A74110	Retirement Benefits/IMRF	140,919	149,842	172,825	186,961	186,961	161,007	181,802
AH74X Benefits		440,462	453,033	550,284	630,054	630,054	515,813	620,355
A71140	Legal Services	1,214	-	-	-	-	-	-
A71150	Consultants	2,200	4,010	1,140	3,000	3,000	5,743	3,000
A71230	Software Maintenance	-	-	-	-	-	2,650	-
A71270	Email Archival	-	-	-	660	660	-	-
A71450	Mileage Reimbursement	2,051	1,239	1,679	4,582	4,582	2,446	4,263
A71470	Employee Relations	-	-	-	-	625	160	625
A71500	Trips And Training	15,424	16,434	14,558	26,268	26,268	13,912	20,000
A71530	Programs and Services	-	-	-	30,000	-	-	-
A71650	Security Services	940	1,301	1,324	1,508	1,508	1,110	1,508
A71810	Dues And Subscriptions	7,212	6,054	8,287	11,612	11,612	13,186	18,772
A71910	Gas For Heating	5,577	5,828	8,137	10,740	10,740	6,059	10,540
A71920	Electricity	50,757	46,260	45,270	59,533	59,533	43,951	54,533
A71930	Water And Sewer Charges	1,230	1,304	1,461	1,300	1,300	972	1,300
A71950	Cellular Phones	5,316	3,451	3,431	4,245	4,245	2,437	4,245
A71955	Cell Phone Allowance	375	3,600	4,975	5,580	5,580	4,905	5,580
A71960	Data/Telecommunications	-	1,444	1,204	2,500	2,500	1,064	1,500
A71965	Radio User Fees	-	-	-	-	-	-	4,596
A71970	Courier Services	53	17	-	1,000	1,000	31	1,000
A72210	Motor Vehicle Maintenance & Repairs	2,792	3,753	1,024	3,800	3,800	1,948	3,800
A72240	Radio Equipment Maintenance & Repair	8,173	2,130	3,037	12,755	12,755	408	9,566
A72280	Equipment Maintenance	9,610	11,637	8,277	21,222	21,222	3,713	18,541
A72510	Building Rentals	116,757	117,321	118,129	118,000	118,000	76,651	60,000
A72530	Equipment Rental	3,095	3,249	4,546	2,400	2,400	3,156	2,400
A72820	Postage	223	289	297	400	400	159	400
A79940	Miscell Contractual Services	42,277	64,285	89,615	104,000	104,000	54,854	170,047
A79950	All Other Miscellaneous	3,734	4,169	5,972	14,954	14,954	24,538	14,954
AH7X Contractuals		279,010	297,775	322,362	440,059	410,684	264,052	411,170

Lake County Expense Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A83010	Motor Vehicles	-	-	-	-	-	-	30,034
A84030	Computer Equipment	-	-	-	-	-	-	3,300
AH8X Capital Expenditures		-	-	-	-	-	-	33,334
AHEX Total Expenses		2,121,938	2,186,467	2,545,593	2,989,124	2,959,749	2,406,748	3,023,737

Financial and Administrative Committee

County Board

DEPARTMENT PURPOSE: The County Board is the elected legislative body for Lake County government. The County Board sets the overall policy direction for the County through the work of seven standing committees, advocates on behalf of the County, and makes appointments to various boards and commissions on the recommendation of the County Board Chair.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	105,484,602	107,984,848	107,984,848	106,331,396	(1,653,452)	-2%
A42X Licenses & Permits	226,858	247,350	247,350	228,500	(18,850)	-8%
A45X Intergovernmental	2,628,179	2,400,000	2,400,000	2,450,000	50,000	2%
A49X Transfers	563,678	1,070,006	1,070,006	709,299	(360,707)	-34%
AHM Miscellaneous	4,724,323	5,584,659	5,584,659	5,001,840	(582,819)	-10%
AH4X Total Revenue	113,627,639	117,286,863	117,286,863	114,721,035	(2,565,828)	-2%
AH5X Personnel	1,002,906	1,031,220	1,031,220	1,034,811	3,591	0%
AH6X Commodities	3,150	5,250	5,250	6,500	1,250	24%
AH74X Benefits	473,103	488,510	488,510	461,636	(26,874)	-6%
AH7X Contractuals	317,935	589,035	589,610	413,800	(175,235)	-30%
AH8X Capital Expenditures	-	-	-	4,000	4,000	
AH6X Total Expenses	1,797,093	2,114,015	2,114,590	1,920,747	(193,268)	-9%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	23	23	23
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ All state shared revenues are up to reflect continued but minimal economic growth.
- ↓ Transfers from other funds (49920) are down because of the decrease in the GIS Fee transfer.
- ↑ Revenue from other rentals (44030) has been added to account for the rent paid from the operator of Winchester House.
- ↓ The indirect cost allocation (48020) is down because of the loss of the majority of the Winchester House indirect costs (\$678,000 decrease).
- ↓ In FY2015, the one-time sale of Sheriff pistols was included in Proceeds From the Sale of Assets (48320). No such sale is expected in FY2016, resulting in a decrease.
- ❖ Video Gaming Revenue (41195) and Services Related to Gaming Revenue (79935) have been moved into a separate management center.

- ❖ Computer equipment (84030) includes the replacement of 6 desktop computers, which are all consistent with IT recommendations.
- ❖ Three Board member requests were approved for the FY2016 budget. The approved requests include providing crisis intervention training, providing gambling education and treatment programs, and funding the coalition against recidivism.

Lake County Revenue Budget Comparison Report - Five Year History

County Board_M1000010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	56,003,899	62,619,329	63,138,998	65,149,400	65,149,400	63,951,761	62,552,396
A41110	Prior Year Property Taxes	15,394	28,680	73	-	-	14,206	-
A41120	TIF Districts Property Taxes	108,230	179,627	82,535	180,000	180,000	91,412	81,000
A41160	1% County Sales Tax	3,327,994	3,212,296	3,600,647	3,650,000	3,650,000	2,469,596	3,723,000
A41170	1/4% Supplemental Sales Tax	23,116,420	23,039,516	25,413,674	25,399,001	25,399,001	16,634,886	25,500,000
A41180	Use Sales Tax	1,288,650	1,395,753	1,584,517	1,517,952	1,517,952	889,081	1,880,000
A41190	Hotel-Motel Tax	79,542	84,708	89,107	92,000	92,000	78,899	95,000
A41195	Video Gaming	-	-	199,421	140,000	140,000	-	-
A41210	State Income Tax	7,250,818	7,862,534	7,900,226	8,100,000	8,100,000	6,469,321	8,700,000
A41220	Pers Property Replace Tax	3,045,202	3,375,878	3,475,405	3,756,495	3,756,495	3,558,430	3,800,000
A41X Taxes		94,236,149	101,798,321	105,484,602	107,984,848	107,984,848	94,157,593	106,331,396
A42010	Liquor Licenses	199,775	228,065	213,308	230,000	230,000	219,804	215,000
A42020	Amusement Devices	-	17,105	13,550	17,350	17,350	11,900	13,500
A42X Licenses & Permits		199,775	245,170	226,858	247,350	247,350	231,704	228,500
A45010	Affected Area Comp Fee	1,858,777	2,376,664	2,628,179	2,400,000	2,400,000	1,883,645	2,450,000
A45380	Revenue From Municipalities	-	-	-	-	-	10,000	-
A45X Intergovernmental		1,858,777	2,376,664	2,628,179	2,400,000	2,400,000	1,893,645	2,450,000
A49920	Transfers From Other Funds	866,897	637,830	563,678	1,070,006	1,070,006	-	709,299
A49X Transfers		866,897	637,830	563,678	1,070,006	1,070,006	-	709,299
A44010	Farm Rentals	11,295	4,500	4,500	9,000	9,000	4,500	4,500
A44030	Other Rentals	-	-	-	-	-	-	480,000
A48010	Interest	-	396	1,612	-	-	-	-
A48020	Indirect Cost Allocation	3,949,613	3,909,346	3,933,788	4,706,954	4,706,954	4,658,275	3,787,340
A48030	Off Track Betting Fees	241,716	204,575	191,454	210,000	210,000	140,471	200,000
A48230	Real Estate Sales	6,500	-	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	131,737	143,603	124,470	247,705	247,705	108,812	130,000
A48330	Vending Machines Commissions	-	4,370	14,059	11,000	11,000	-	-
A49910	All Other Miscellaneous Revenue	432,018	436,788	454,439	400,000	400,000	311,780	400,000
AHM Miscellaneous		4,772,879	4,703,578	4,724,323	5,584,659	5,584,659	5,223,838	5,001,840
AH4X Total Revenue		101,934,476	109,761,564	113,627,639	117,286,863	117,286,863	101,506,781	114,721,035

Lake County Expense Budget Comparison Report - Five Year History

County Board_M1000010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,119,985	974,925	989,194	1,016,720	1,016,720	923,763	1,017,311
A51140	Overtime Salaries And Wages	13	942	16	-	-	-	-
A51180	Special Pay	9,000	9,000	9,197	10,000	10,000	9,212	10,000
A51220	Vacation payout	-	1,872	-	-	-	2,604	-
A51240	Opt Out Premium	4,500	4,327	4,500	4,500	4,500	6,346	7,500
AH5X Personnel		1,133,498	991,066	1,002,906	1,031,220	1,031,220	941,925	1,034,811
A61010	Office Supplies	2,463	3,167	2,249	3,250	3,250	1,157	4,500
A61040	Operational Supplies	89	428	901	2,000	2,000	1,207	2,000
AH6X Commodities		2,553	3,595	3,150	5,250	5,250	2,364	6,500
A74080	H/L/D Employee Benefits	287,446	265,426	299,830	298,663	298,663	237,813	269,500
A74100	Retirement Benefits/FICA	84,129	73,332	74,615	78,888	78,888	68,737	80,894
A74110	Retirement Benefits/IMRF	111,425	97,737	98,658	110,959	110,959	77,870	111,242
AH74X Benefits		483,000	436,495	473,103	488,510	488,510	384,420	461,636
A71110	Auditing And Accounting	185,100	153,300	162,191	165,000	165,000	160,609	170,000
A71130	Court Reporters	3,387	2,325	2,297	3,500	3,500	2,290	2,800
A71270	Email Archival	-	-	-	1,035	1,035	-	-
A71450	Mileage Reimbursement	15,143	14,037	13,295	16,500	16,500	10,399	16,500
A71470	Employee Relations	-	-	-	-	575	-	-
A71500	Trips And Training	32	318	199	500	500	-	500
A71810	Dues And Subscriptions	31,177	23,626	17,152	32,000	32,000	17,167	27,500
A71840	Publications & Legal Notices	-	-	-	10,000	10,000	58	2,500
A71950	Cellular Phones	27,673	24,696	21,265	20,000	20,000	9,265	22,000
A71960	Data/Telecommunications	3,050	5,709	7,820	9,000	9,000	5,490	9,000
A72530	Equipment Rental	2,108	2,345	2,380	4,000	4,000	1,921	3,000
A72840	Temporary Employment Services	4,245	5,557	-	-	-	-	-
A79905	Board Chairman Expenses	2,524	1,711	1,612	3,000	3,000	898	3,000
A79910	Board Expenses	3,611	1,015	-	-	-	-	-
A79915	Constituent Services	31,688	61,135	79,492	147,000	147,000	65,914	147,000
A79935	Services Related to Gaming Revenue	-	-	-	140,000	140,000	-	-
A79940	Miscell Contractual Services	-	-	-	27,500	27,500	10,000	-
A79950	All Other Miscellaneous	5,421	5,105	10,231	10,000	10,000	9,532	10,000
AH7X Contractuals		315,159	300,879	317,935	589,035	589,610	293,543	413,800
A84030	Computer Equipment	-	-	-	-	-	-	3,500
A85040	Replacements	-	-	-	-	-	-	500
AH8X Capital Expenditures		-	-	-	-	-	-	4,000
AHEX Total Expenses		1,934,209	1,732,034	1,797,093	2,114,015	2,114,590	1,622,250	1,920,747

Video Gaming

DEPARTMENT PURPOSE: This budget represents the proceeds to the County from video gaming activities under the Video Gaming Act.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	-	-	-	360,000	360,000	
AH4X Total Revenue	0	0	0	360,000	360,000	
AH7X Contractuals	-	-	-	360,000	360,000	
AHEX Total Expenses	0	0	0	360,000	360,000	

BUDGET HIGHLIGHTS:

- ❖ Video gaming has been split out in the budget in FY2016.
- ❖ Video Gaming Revenue (41195) and Services Related to Gaming Revenue (79935) have been moved from the County Board page.
- ❖ Services Related to Gaming (79935) has increased due to the increased estimates of Video Gaming Revenue (41195).

Lake County Revenue Budget Comparison Report - Five Year History

Video Gaming

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41195	Video Gaming	-	-	-	-	-	212,881	360,000
A41X	Taxes	-	-	-	-	-	212,881	360,000
A46010	Fees	-	-	-	-	-	6,225	-
A46X	Charges for Services	-	-	-	-	-	6,225	-
AH4X	Total Revenue	-	-	-	-	-	219,106	360,000

Lake County Expense Budget Comparison Report - Five Year History

Video Gaming

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79935	Services Related to Gaming Revenue	-	-	-	-	-	-	360,000
AH7X Contractuals		-	-	-	-	-	-	360,000
AHEX Total Expenses		-	-	-	-	-	-	360,000

Revenue, Records and Legislation Committee

County Clerk

DEPARTMENT PURPOSE: The County Clerk's Office manages the County elections process and administers all elections; serves as the official repository of County vital records, including birth, marriage, and death records; receives budgets and levy ordinances and calculates \$2.1 billion in tax extensions on behalf of 218 taxing districts; and serves as the Clerk of the County Board.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	284,916	240,000	240,000	269,000	29,000	12%
A42X Licenses & Permits	87,040	82,000	82,000	127,500	45,500	55%
A45X Intergovernmental	198,225	156,000	156,000	-	(156,000)	-100%
A46X Charges for Services	452,742	436,250	436,250	498,420	62,170	14%
AHM Miscellaneous	9,894	9,267	9,267	9,500	233	3%
AH4X Total Revenue	1,032,818	923,517	923,517	904,420	(19,097)	-2%
AH5X Personnel	1,758,864	2,011,576	2,011,576	2,160,302	148,726	7%
AH6X Commodities	136,619	108,500	108,500	156,800	48,300	45%
AH74X Benefits	742,838	852,361	852,361	890,941	38,580	5%
AH7X Contractuals	910,748	971,303	972,328	1,298,713	327,410	34%
AH8X Capital Expenditures	-	-	-	7,050	7,050	
AH6X Total Expenses	3,549,069	3,943,740	3,944,765	4,513,807	570,067	14%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	38	38	38
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ↑ Tax Sale Redemption P&I Cost (41150) was increased to reflect historical actuals and estimated FY2016 activity.
- ↑ Marriage Licenses (42030), Death Certificates (46200), and Birth Certificates (46210) were all increased to reflect the increased fee amounts that were passed by the County Board in March 2015.
- ↓ Other State Funds (45350) was zeroed out because the reimbursement for election judges is not expected during FY2016.
- ↑ Because of the 2016 presidential election as well as the numerous law changes including Election Day registration, universal early voting sites and increased early voting hours, several line items are significantly larger than FY2015, including Overtime (51140), Election Judges (51190 and 71115), Election supplies (61050), Rentals (72560), Publications (71840), Printing Services (72830) and Miscellaneous Contractual Services (79940).
- ↑ Title Searches (72050) are increasing because the anticipated number of parcels going to tax deed increased 50%. This also impacts Legal Notices (71840), which has also been increased significantly.

Lake County Revenue Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41150	Tax Sale/Redemption P I & Cost	166,794	279,966	284,916	240,000	240,000	367,231	269,000
A41X	Taxes	166,794	279,966	284,916	240,000	240,000	367,231	269,000
A42030	Marriage Licenses	83,560	81,920	86,720	82,000	82,000	110,083	127,500
A42035	Civil Union Licenses	1,520	1,060	320	-	-	160	-
A42X	Licenses & Permits	85,080	82,980	87,040	82,000	82,000	110,243	127,500
A45334	Grants - Federal	132,120	-	-	-	-	-	-
A45350	Other State Funds	70,155	59,627	198,225	156,000	156,000	265,455	-
A45X	Intergovernmental	202,275	59,627	198,225	156,000	156,000	265,455	-
A46010	Fees	4	-	-	-	-	-	-
A46170	Marriage Certificates	42,846	43,314	44,472	43,000	43,000	49,732	59,500
A46171	Marriage Certificates Additional Copy	11,560	11,680	12,192	11,500	11,500	10,956	11,800
A46175	Civil Union Certificates	492	330	108	-	-	34	-
A46176	Civil Union Certificates Additional Copy	156	58	24	-	-	4	-
A46180	Redemption Fees	228,012	228,564	201,978	190,000	190,000	169,470	200,000
A46190	Registrations by mail	21,565	20,660	21,460	21,000	21,000	19,220	21,000
A46191	Notary Registrations over the counter	2,895	2,395	2,775	2,500	2,500	2,200	2,500
A46195	Assumed Business Name Registrations	5,235	4,650	4,725	4,600	4,600	4,170	4,400
A46196	Assumed Business Name Withdrawals	70	50	40	50	50	71	70
A46200	Death Certificates	10,158	10,878	8,730	8,000	8,000	9,256	12,500
A46201	Death Certificates additional copy	4,470	5,236	5,194	4,400	4,400	4,393	5,000
A46202	Death Certificates genealogy copy	694	368	368	300	300	609	500
A46210	Birth Certificates	88,398	84,258	80,250	80,000	80,000	95,080	111,500
A46211	Birth Certificates additional copy	14,626	14,156	13,760	14,000	14,000	13,412	14,000
A46220	Certifications	345	1,106	1,077	1,000	1,000	324	300
A46221	Certificates of Authority	1,036	848	588	700	700	760	700
A46230	Copies Of County Clerk Records	938	314	317	300	300	323	300
A46240	Miscellaneous County Clerk Fees	4,657	6,779	5,272	4,000	4,000	9,883	5,000
A46430	Tax Sale Costs	16,020	15,019	13,796	14,000	14,000	13,132	14,000
A46860	Tax Sale Certificate Assignmnt	3,300	1,990	2,223	1,500	1,500	1,890	1,500
A46870	Tax Deeds \$5	345	435	455	400	400	265	350
A46880	Tax Sale Notices	37,413	33,165	32,826	33,000	33,000	29,979	33,000
A46890	Tax Sale Certif Cancel	27	12	18	-	-	15	-
A46900	Economic Interest Filing	1,620	3,700	45	2,000	2,000	780	500
A46910	Clerk Over-Payments	91	-49	50	-	-	56	-
A46X	Charges for Services	496,965	489,914	452,742	436,250	436,250	436,013	498,420
A48010	Interest	4,970	8,702	7,403	6,267	6,267	6,141	7,000
A49910	All Other Miscellaneous Revenue	2,634	3,301	2,491	3,000	3,000	2,367	2,500
AHM	Miscellaneous	7,604	12,003	9,894	9,267	9,267	8,508	9,500
AH4X	Total Revenue	958,718	924,490	1,032,818	923,517	923,517	1,187,450	904,420

Lake County Expense Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,744,783	1,607,191	1,696,184	1,953,523	1,953,523	1,629,348	2,034,955
A51120	Part Time Salaries And Wages	23,754	15,709	24,587	51,375	51,375	25,501	46,145
A51135	Payroll Contingency	-	-	-	-85,482	-85,482	-	-101,794
A51140	Overtime Salaries And Wages	31,034	11,976	21,802	14,000	14,000	6,291	61,756
A51160	Holiday Pay	555	397	-	-	-	565	-
A51190	Judges Of Election	39,809	-	-	22,160	22,160	13,219	113,240
A51200	Permanent Part Time Salary And Wages	-	-	-	50,000	50,000	-	-
A51210	Performance Appraisals	709	1,242	1,142	-	-	-	-
A51220	Vacation payout	7,102	12,873	6,474	-	-	4,593	-
A51230	Sick Payout	5,419	22,649	3,137	-	-	3,388	-
A51240	Opt Out Premium	5,481	4,500	5,538	6,000	6,000	5,884	6,000
AH5X Personnel		1,858,644	1,676,538	1,758,864	2,011,576	2,011,576	1,688,789	2,160,302
A61010	Office Supplies	515	72	-	-	-	-	-
A61020	Computer Supplies	-	-	-	3,000	3,000	-	3,000
A61030	Books Manuals And Periodicals	-	25	-	800	800	-	800
A61040	Operational Supplies	39,016	40,882	78,418	68,500	68,500	39,254	51,500
A61050	Election Supplies	96,781	21,387	56,953	35,000	35,000	35,004	100,000
A61080	Food and Provisions	-	-	275	-	-	164	-
A65090	Gasoline	1,012	776	576	1,200	1,200	179	1,500
A65120	Automobile Repairs and Maintenance	-	-	397	-	-	69	-
A65180	Miscellaneous Commodities	-	26	-	-	-	-	-
AH6X Commodities		137,324	63,168	136,619	108,500	108,500	74,670	156,800
A74080	H/L/D Employee Benefits	373,767	374,612	424,125	512,403	512,403	398,680	494,184
A74100	Retirement Benefits/FICA	140,213	122,213	127,498	151,227	151,227	123,664	169,088
A74110	Retirement Benefits/IMRF	196,772	187,692	191,216	188,732	188,732	171,530	227,669
AH74X Benefits		710,751	684,517	742,838	852,361	852,361	693,873	890,941
A71115	Judges of Elections	620,981	287,461	263,251	303,000	303,000	536,321	472,240
A71150	Consultants	200	557	50	-	-	-	-
A71450	Mileage Reimbursement	3,018	2,063	2,832	2,600	2,600	1,438	4,100
A71470	Employee Relations	-	-	-	-	1,025	-	1,125
A71500	Trips And Training	5,883	2,317	2,835	12,000	12,000	767	12,000
A71810	Dues And Subscriptions	3,610	2,924	2,423	3,000	3,000	1,123	3,000
A71840	Publications & Legal Notices	66,782	42,988	55,285	63,000	63,000	47,320	91,400
A71950	Cellular Phones	2,347	2,031	2,123	2,500	2,500	917	1,000
A71955	Cell Phone Allowance	165	550	-	-	-	-	-
A71970	Courier Services	-	-	-	2,000	2,000	780	2,000
A72050	Title Searches	18,780	29,990	17,760	28,250	28,250	24,315	40,500
A72280	Equipment Maintenance	356,328	327,237	350,649	329,543	329,543	287,102	329,543
A72510	Building Rentals	3,990	1,715	3,789	2,620	2,620	1,960	4,955
A72530	Equipment Rental	1,128	-	-	1,300	1,300	-	1,300
A72560	All Other Rentals	14,815	18,663	20,501	22,300	22,300	12,438	35,300
A72815	Bank Service Charges	9,833	9,732	9,217	10,000	10,000	7,667	10,000
A72820	Postage	101,742	1,687	66,844	75,000	75,000	1,054	102,000
A72830	Printing Services	65,749	4,243	42,467	50,000	50,000	16,537	100,000
A72950	Registrars Fees	12,551	12,125	12,021	13,500	13,500	11,497	13,000
A75020	Real Estate Taxes	2,401	2,030	1,930	2,500	2,500	570	1,000
A79940	Miscell Contractual Services	58,010	30,265	56,773	48,190	48,190	30,442	74,250
AH7X Contractuals		1,348,312	778,577	910,748	971,303	972,328	982,248	1,298,713
A84030	Computer Equipment	-	-	-	-	-	-	7,050

Lake County Expense Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
AH8X	Capital Expenditures	-	-	-	-	-	-	7,050
AHEX	Total Expenses	4,055,032	3,202,801	3,549,069	3,943,740	3,944,765	3,439,580	4,513,807

Financial and Administrative Committee

Finance and Administrative Services

DEPARTMENT PURPOSE: The Finance and Administrative Services (FAS) Department supports the overall mission of the County by providing financial services and tools; a safe, productive, and efficient work environment; and comprehensive document production and mail services.

FINANCIAL SUMMARY:

Account	FY2014	FY2015	FY2015	FY2016	\$ Variance	% Variance
	Actuals	Approved Budget	Modified Budget	Approved Budget		
A46X Charges for Services	67,628	78,000	78,000	70,000	(8,000)	-10%
AHM Miscellaneous	202,684	220,000	220,000	220,000	-	0%
AH4X Total Revenue	270,312	298,000	298,000	290,000	(8,000)	-3%
AH5X Personnel	4,387,166	4,634,749	4,634,749	4,414,588	(220,161)	-5%
AH6X Commodities	606,693	703,418	703,418	706,400	2,982	0%
AH74X Benefits	2,014,974	2,205,133	2,205,133	2,098,182	(106,951)	-5%
AH7X Contractuals	4,757,133	5,746,994	5,771,769	5,602,649	(144,345)	-3%
AH8X Capital Expenditures	209,322	556,800	1,187,925	515,750	(41,050)	-7%
AH8X Total Expenses	11,975,289	13,847,094	14,502,994	13,337,569	(509,525)	-4%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	87	87	85
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ↓ Revenue is down slightly for FY2016 due to a decrease in parking garage fee revenue (46015).
- ↓ Regular Salaries and Wages (51110) and Benefits (74x) have decreased due to the elimination of the full time Grants Manager position and the transfer of the full time receptionist to the County Administrator's Office. Additionally, the department had senior staff leave and is filling those positions with entry level positions.
- ❖ Overall, commodities stayed fairly stable compared to last year. A significant increase in Building, Grounds, and Maintenance Supplies (63010) is offset by a significant decrease in Operational Supplies (61040).
- ↓ Contractuals are down 3% overall. Significant decreases include Security Services (71650), Telephone (71940), Equipment Rental (72530), and Record Storage (72520). Record storage is now budgeted within each department rather than being centrally budgeted in the Finance budget.
- ❖ Capital expenditures include the following computer replacements: 11 desktops, 6 laptops and 1 printer.
- ❖ A new program request for Spend Analysis Services has been approved and is included in Consulting (71150). The spend analysis process will provide sharper detail of the County's expenditures, which will guide management decisions and procurement changes that could potentially lead to savings and efficiencies.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
P-Card Transactions as a Percentage of All Transactions	77%	80%	80%	82%
Document Production Expenditures per Copy	\$0.027	\$0.025	\$0.026	< \$0.025
Material Audit Findings	0	0	0	0
GFOA Distinguished Presentation Award – Budget	Yes	Yes	Yes	Yes
GFOA Distinguished Presentation Award – CAFR	Yes	Yes	Yes	Yes
Electronic Payments as a Percentage of All Payments	23%	29%	35%	50%
Overall Customer Evaluation: Accounting	NA	NA	89%	> 90%
Overall Customer Evaluation: Budget	NA	NA	80%	> 90%
Overall Customer Evaluation: Purchasing	NA	NA	85%	> 90%
Overall Customer Evaluation: Support Services	NA	NA	96%	> 90%

- ❖ FAS conducted a statistically-valid customer experience survey for the first time in 2015. The survey will be repeated annually in conjunction with other internal service providers.
- ❖ *Overall Customer Evaluation* represents the percentage of surveyed respondents who said that the service provided was “Excellent” or “Good”.

Lake County Revenue Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45280	Salary Reimbursement	68,045	-	-	-	-	-	-
A45X	Intergovernmental	68,045	-	-	-	-	-	-
A46015	Parking garage fees	76,125	71,776	67,628	78,000	78,000	60,961	70,000
A46X	Charges for Services	76,125	71,776	67,628	78,000	78,000	60,961	70,000
A49910	All Other Miscellaneous Revenue	188,668	222,591	202,684	220,000	220,000	197,062	220,000
AHM	Miscellaneous	188,668	222,591	202,684	220,000	220,000	197,062	220,000
AH4X	Total Revenue	332,838	294,367	270,312	298,000	298,000	258,023	290,000

Lake County Expense Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	3,907,724	4,034,193	4,144,385	4,575,398	4,575,398	3,619,681	4,411,214
A51120	Permanent PT Salaries/Wages	46,480	34,588	29,673	28,191	28,191	33,680	31,665
A51135	Payroll Contingency	-	-	-	-118,840	-118,840	-	-183,941
A51140	Overtime Salaries And Wages	158,199	114,613	144,158	141,000	141,000	143,301	149,650
A51160	Holiday Pay	1,028	714	1,667	-	-	4,075	-
A51180	Special Pay	1	-	-	-	-	-	-
A51190	Judges Of Election	-	190	-	-	-	-	-
A51210	Performance Appraisals	2,166	6,171	3,390	-	-	4,691	-
A51220	Vacation payout	5,788	16,923	32,047	-	-	19,243	-
A51230	Sick Payout	5,223	7,306	23,828	-	-	24,111	-
A51240	Opt Out Premium	7,730	6,634	8,019	9,000	9,000	6,057	6,000
AH5X Personnel		4,134,339	4,221,333	4,387,166	4,634,749	4,634,749	3,854,840	4,414,588
A61010	Office Supplies	6,570	3,591	8,492	5,000	5,000	2,743	8,000
A61020	Computer Supplies	-	1,383	2,965	-	-	1,450	-
A61030	Books Manuals And Periodicals	99	-	-	-	-	-	-
A61040	Operational Supplies	490,482	458,379	524,437	566,750	566,750	181,944	268,500
A61060	Clothing And Uniforms	17,269	31,440	22,050	30,975	30,975	10,549	32,100
A61090	Printing and Photographic Supplies	-	85	-	-	-	-	-
A62040	Drugs And Medicines	87	88	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	55,786	81,236	30,284	75,000	75,000	295,123	375,000
A65090	Gasoline	20,560	24,596	14,044	15,483	15,483	6,163	14,800
A65100	Diesel Fuel	-	-	4,185	7,210	7,210	764	5,000
A65130	Small Tools	-	-	-	3,000	3,000	1,091	3,000
A65180	Miscellaneous Commodities	-	-	237	-	-	-	-
AH6X Commodities		590,853	600,797	606,693	703,418	703,418	499,828	706,400
A74080	H/L/D Employee Benefits	1,036,590	1,236,108	1,203,792	1,376,301	1,376,301	1,041,497	1,299,383
A74100	Retirement Benefits/FICA	303,472	310,558	322,765	342,841	342,841	282,766	337,716
A74110	Retirement Benefits/IMRF	454,690	475,313	488,416	485,992	485,992	399,637	461,083
AH74X Benefits		1,794,752	2,021,980	2,014,974	2,205,133	2,205,133	1,723,900	2,098,182
A71150	Consultants	59,049	18,779	22,344	52,000	52,000	4,059	72,000
A71170	Engineering Services	63,072	2,820	-	20,000	20,000	-	20,000
A71180	Architectural Services	2,698	1,492	2,469	20,000	20,000	-	20,000
A71230	Software Maintenance	20,675	20,241	24,435	47,950	47,950	12,790	41,000
A71270	Email Archival	-	-	-	540	540	-	-
A71450	Mileage Reimbursement	1,242	-	4,039	7,800	7,800	2,200	6,250
A71470	Employee Relations	145	-	-	-	2,250	258	2,175
A71500	Trips And Training	33,542	41,983	44,971	63,200	63,200	34,584	63,200
A71520	Training	85	555	-	-	-	-	-
A71610	Pest Control	11,656	12,445	12,672	17,500	17,500	9,704	15,000
A71630	Garbage Disposal	59,742	58,022	58,550	74,100	74,100	46,746	65,000
A71650	Security Services	369,417	364,170	264,217	314,000	314,000	225,419	268,000
A71810	Dues And Subscriptions	7,796	6,510	7,683	10,100	10,100	16,091	9,100
A71820	Dues	649	-	-	-	-	-	-
A71840	Publications & Legal Notices	4,982	6,000	6,114	7,600	7,600	6,009	12,000
A71910	Gas For Heating	355,006	314,632	452,603	400,000	400,000	343,055	400,000
A71920	Electricity	1,162,398	978,821	1,154,454	1,300,000	1,300,000	1,056,017	1,300,000
A71930	Water And Sewer Charges	188,719	190,593	190,902	200,000	200,000	162,502	200,000
A71940	Telephone	-	2,391	12,447	28,500	28,500	5,687	13,000
A71950	Cellular Phones	14,974	9,267	8,634	11,384	11,384	6,422	12,684

Lake County Expense Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71955	Cell Phone Allowance	720	3,080	3,795	4,140	4,140	3,630	4,140
A71960	Data/Telecommunications	-	-	-	-	-	9,315	7,000
A71970	Courier Services	1,006	285	207	2,150	2,150	645	1,500
A72210	Motor Vehicle Maintenance & Repairs	15,446	13,067	10,579	10,000	10,000	5,418	10,000
A72220	Elevator Maintenance & Repairs	123,530	203,169	183,002	152,814	152,814	138,609	160,000
A72230	Boat Maintenance And Repairs	2,763	-	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	392,745	372,052	404,751	450,000	465,325	596,205	1,065,000
A72280	Equipment Maintenance	155,080	344,634	316,217	597,876	597,876	58,029	93,600
A72510	Building Rentals	408,976	432,952	449,233	473,000	473,000	457,785	500,000
A72520	Record Storage	101,274	239,488	57,969	122,400	122,400	89,598	2,500
A72530	Equipment Rental	109,470	103,292	107,787	158,456	158,456	29,902	72,000
A72560	All Other Rentals	-	-	-	40,000	40,000	24,288	35,000
A72820	Postage	785,928	777,695	735,183	801,400	801,400	683,519	802,000
A72830	Printing Services	6,483	1,179	767	7,000	7,000	581	1,000
A72840	Temporary Employment Services	53,790	-	18,507	12,000	12,000	4,460	12,000
A72935	Permits and Licenses Expense	-	-	1,750	1,780	1,780	5,573	2,000
A73170	Testing and Inspections Services	1,800	987	26,938	84,500	84,500	18,875	84,500
A79940	Miscell Contractual Services	191,526	158,531	159,513	237,100	244,300	118,072	231,000
A79950	All Other Miscellaneous	10,344	11,888	14,403	17,704	17,704	1,651	-
AH7X Contractuals		4,716,727	4,691,021	4,757,133	5,746,994	5,771,769	4,177,699	5,602,649
A82020	Building Improvements	461,819	258,199	82,887	455,000	1,081,640	241,152	455,000
A84010	Construction & Maintenance Equipment	2,174	55,753	76,279	101,800	106,285	4,024	23,000
A84020	Radios & Electronic Equipment	-	-	6,998	-	-	-	-
A84030	Computer Equipment	715	-	7,882	-	-	-	37,750
A84040	Computer System Software	-	-	14,899	-	-	-	-
A84100	Miscellaneous Equipment	-	32	3,691	-	-	-	-
A85070	All Other Capital Outlay	-	-	16,687	-	-	-	-
AH8X Capital Expenditures		464,708	313,984	209,322	556,800	1,187,925	245,176	515,750
AHEX Total Expenses		11,701,379	11,849,115	11,975,289	13,847,094	14,502,994	10,501,443	13,337,569

Financial and Administrative Committee

General Operating Expense

DEPARTMENT PURPOSE: This budget supports the County's debt services, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and capital outlays for Corporate Fund departments.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	-	1,000,000	1,000,000	0	(1,000,000)	-100%
A49X Transfers	18,860,307	19,446,127	19,446,127	18,985,933	(460,194)	-2%
AHM Miscellaneous	8,057	285,000	285,000	285,714	714	0%
AH4X Total Revenue	18,868,363	20,731,127	20,731,127	19,271,647	(1,459,480)	-7%
AH5X Personnel	-	3,084,730	3,084,730	843,649	(2,241,081)	-73%
AH6X Commodities	5,856	200,000	200,000	200,000	-	0%
AH74X Benefits	-	-	-	82,655	82,655	
AH7X Contractuals	8,206,743	6,002,679	6,634,383	10,869,215	4,866,536	81%
AH8X Capital Expenditures	3,392,195	14,306,710	14,876,210	8,257,732	(6,048,978)	-42%
AHEX Total Expenses	11,604,794	23,594,118	24,795,323	20,253,251	(3,340,868)	-14%

BUDGET HIGHLIGHTS:

- ↓ Revenue from Other Bodies (45400) has been eliminated because Winchester House is now privately managed.
- ↓ Transfers from Other Funds (49920) represent reimbursement from the FICA and IMRF funds. These are down because the overall General Fund personnel budget is down.
- ↓ No payroll contingencies are included in this year's budget because most contracts are settled.
- ↑ Consulting (71150) increased with the addition of \$100,000 in contingency funds for an IT vulnerability study and \$250,000 for the Sheriff's Office Body Camera New Program Request.
- ↑ Transfers to Other Funds (79920) increased by about \$4 million because of the Series 2015A bond issuance.
- ↓ Capital expenditures for computer and vehicle replacements have been left in departmental budgets for easier historical comparison.
- ❖ Court Facility Funding (85055) of \$7,579,545 was set aside for future long term capital projects.
- ❖ The \$1.2 million property tax growth for CPI has been set aside in All Other Capital Outlay (85070) to provide capacity to absorb a possible State-mandated property tax freeze in the FY2017 budget.

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45360	Program Income - Loans	-	-	-	-	-	6,500	-
A45400	Revenue From Other Government Bodies	-	-	-	1,000,000	1,000,000	125,141	-
A45X Intergovernmental		-	-	-	1,000,000	1,000,000	131,641	-
A49920	Transfers From Other Funds	18,633,374	17,976,944	18,860,307	19,446,127	19,446,127	16,616,648	18,985,933
A49X Transfers		18,633,374	17,976,944	18,860,307	19,446,127	19,446,127	16,616,648	18,985,933
A48180	Employee Cost	-	-	-	-	-	219	-
A48350	Return of Grant - First Time Homebuyers	6,536	8,253	8,057	-	-	1,054	-
A49910	All Other Miscellaneous Revenue	1,923	-	-	285,000	285,000	519,714	285,714
AHM Miscellaneous		8,458	8,253	8,057	285,000	285,000	520,987	285,714
AH4X Total Revenue		18,641,832	17,985,198	18,868,363	20,731,127	20,731,127	17,269,277	19,271,647

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	-	-	-	250,000	250,000	-	703,649
A51135	Payroll Contingency	-	-	-	2,694,730	2,694,730	-	-
A51140	Overtime Salaries And Wages	6,335	298	-	100,000	100,000	-	100,000
A51190	Judges Of Election	-	-	-	40,000	40,000	-	40,000
AH5X Personnel		6,335	298	-	3,084,730	3,084,730	-	843,649
A61020	Computer Supplies	-	2,380	-	-	-	-	-
A61080	Food and Provisions	178	814	5,856	-	-	-	-
A65180	Miscellaneous Commodities	23,254	2,640	-	200,000	200,000	-	200,000
AH6X Commodities		23,432	5,835	5,856	200,000	200,000	-	200,000
A74100	Retirement Benefits/FICA	-	-	-	-	-	-	34,704
A74110	Retirement Benefits/IMRF	-	-	-	-	-	-	47,951
AH74X Benefits		-	-	-	-	-	-	82,655
A71110	Auditing And Accounting	2,500	-	-	-	-	-	-
A71115	Judges of Elections	-	-	-	-	-	-	50,000
A71140	Legal Services	85,695	17,659	145,436	-	-	282,946	75,000
A71150	Consultants	297,480	333,344	346,973	400,000	517,139	108,979	750,000
A71160	Labor Relations Counsel	-	-	-	75,000	75,000	-	75,000
A71230	Software Maintenance	106,861	97,268	97,096	98,900	98,900	82,129	100,100
A71250	Document Imaging	-	-	-	-	-	11,625	-
A71330	Medical Fees	-	-	196,258	-	99,042	48,783	-
A71470	Employee Relations	-	-	-	-	825	-	-
A71500	Trips And Training	6,000	20	3,210	-	-	5,500	-
A71520	Training	600	-	-	-	-	-	-
A71530	Programs and Services	-	-	-	-	30,000	-	-
A71730	GIS Data Development	113,341	-	-	-	-	-	-
A71810	Dues And Subscriptions	-	-	10,000	-	-	14,125	-
A71840	Publications & Legal Notices	-	-	-	-	-	-	25,000
A71970	Courier Services	-	-	-	-	-	9,021	-
A72510	Building Rentals	-	3,107	-	-	-	-	-
A72560	All Other Rentals	-	-	452	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	25,000	25,000	25,000	25,000	25,000	25,000
A72720	Affordable Housing Advocacy	104,012	370,806	574,755	300,000	684,699	170,020	300,000
A72730	Lake County Partners	387,000	387,000	387,000	387,000	387,000	387,000	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	39,000	39,000	39,000	39,000	39,000
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	79,222	84,708	63,008	92,000	92,000	59,619	95,000
A72780	Brownfields Initiative	75,000	-	-	-	-	-	-
A72810	Credit Card Fees	31,634	42,906	40,315	47,000	47,000	42,278	47,000
A72815	Bank Service Charges	300	3,300	465	-	-	-	-
A72910	Jurors Fees	-	-	-	-	-	-	287,000
A72940	All Other Fees	32,306	36,959	37,258	62,258	62,258	62,258	37,258
A72970	Per Diem Fees	-	-	-	-	-	-	25,000
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	25,000
A79915	Constituent Services	7,043	-	-	-	-	-	-
A79920	Transfers Other Funds	3,419,014	4,463,116	5,582,888	4,021,521	4,021,521	-	8,104,857
A79930	Miscellaneous Contingency	195,916	270,071	605,927	350,000	350,000	2,471,311	350,000
A79950	All Other Miscellaneous	147,725	70,698	51,703	80,000	80,000	51,561	72,000
AH7X Contractuals		5,155,650	6,244,963	8,206,743	6,002,679	6,634,383	3,871,153	10,869,215
A82010	Buildings And Structures	-	-	32,000	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A82020	Building Improvements	17,580	3,500	-	-	-	-	-
A83010	Motor Vehicles	932,911	1,099,424	1,914,176	2,059,131	2,321,027	2,007,819	-
A83020	Boats	23,250	22,119	-	-	-	-	-
A84010	Construction & Maintenance Equipment	3,494	-	-	-	-	-	-
A84020	Radios & Electronic Equipment	452,282	146,136	114,018	142,222	142,222	125,474	-
A84030	Computer Equipment	775,060	718,940	1,011,188	785,653	1,067,817	518,143	-
A84035	PEG Capital	-	-	15,109	50,000	64,134	64,134	-
A84040	Computer System Software	-	-	85,710	10,000	21,305	-	-
A84060	Furniture And Office Equipment	111,388	53,396	24,151	84,000	84,000	10,521	-
A85040	Replacements	18,786	87,061	195,845	179,644	179,644	80,424	-
A85050	Capital Development	-	-	-	5,037,060	5,037,060	-	-
A85055	Court Facility Funding	-	-	-	5,959,000	5,959,000	-	8,257,732
A85070	All Other Capital Outlay	-	20,984	-	-	-	-	-
AH8X Capital Expenditures		2,334,751	2,151,561	3,392,195	14,306,710	14,876,210	2,806,513	8,257,732
AHEX Total Expenses		7,520,168	8,402,657	11,604,794	23,594,118	24,795,323	6,677,666	20,253,251

Financial and Administrative Committee

Human Resources

DEPARTMENT PURPOSE: The Human Resources (HR) Department manages all aspects of the County's human resources, including the policies and procedures to define work rules and conditions of employment and to create a fair and effective work environment. HR also manages systems to administer wage and salary classifications, employee benefits, liability and risk, professional development, payroll, labor relations and employee relations.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	332	-	-	-		
AHM Miscellaneous	1,357	-	-	-		
AH4X Total Revenue	1,689	0	0	0		
AH5X Personnel	877,006	983,554	898,554	1,012,668	29,114	3%
AH6X Commodities	12,229	19,247	19,247	19,247	-	0%
AH74X Benefits	328,081	373,443	341,970	382,106	8,663	2%
AH7X Contractuals	458,638	607,097	683,600	439,337	(167,760)	-28%
AH8X Capital Expenditures	-	-	-	9,835	9,835	
AH6X Total Expenses	1,675,954	1,983,341	1,943,371	1,863,193	(120,148)	-6%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	14	15	15
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Consultants (71150) decreased significantly due to one-time costs previously budgeted that are not needed in FY2016.
- ↓ Employee Relations (71471) decreased \$59,250. The FY2015 HR budget contained employee relations funds for each department. These funds have been distributed to the departments for FY2016. The HR employee relations budget includes funds for the years of service breakfast, funeral flowers, retirement celebrations, and HR employees.
- ↓ Employment Ads (71490, down \$30,000), Trips and Training (71500, down \$10,000), Dues and Subscriptions (71810, down \$19,000) and Printing Services (72830, down \$6,000) were all decreased to better match historical average spend and future need.
- ❖ Capital outlay includes \$9,835 for replacements of 1 desktop and 7 laptops along with accessories.
- ❖ Human Resources submitted a New Program Request for payroll consulting services in the amount of \$10,000. This has been included in the FY2016 Approved Budget and is reflected in the Consultants line (71150).

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Average Days to Fill A Position Vacancy	65	67	63	60
Payroll Adjustments	155	61	162	125

Lake County Revenue Budget Comparison Report - Five Year History

Human Resources.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45400	Revenue From Other Government Bodies	1,563	14,595	332	-	-	2,410	-
A45X	Intergovernmental	1,563	14,595	332	-	-	2,410	-
A49910	All Other Miscellaneous Revenue	1,840	6,812	1,357	-	-	1,444	-
AHM	Miscellaneous	1,840	6,812	1,357	-	-	1,444	-
AH4X	Total Revenue	3,403	21,407	1,689	-	-	3,854	-

Lake County Expense Budget Comparison Report - Five Year History

Human Resources.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	773,433	856,395	862,234	975,554	890,554	828,593	1,004,543
A51120	Permanent PT Salaries/Wages	4,166	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	2,574	4,749	7,805	5,000	5,000	4,149	5,125
A51160	Holiday Pay	273	-	-	-	-	-	-
A51210	Performance Appraisals	-	-	1,079	-	-	911	-
A51220	Vacation payout	3,139	7,142	2,888	-	-	-	-
A51230	Sick Payout	1,774	2,714	-	-	-	-	-
A51240	Opt Out Premium	1,500	2,885	3,000	3,000	3,000	2,769	3,000
AH5X Personnel		786,858	873,885	877,006	983,554	898,554	836,423	1,012,668
A61010	Office Supplies	1,633	3,214	3,890	3,250	3,250	4,362	3,250
A61040	Operational Supplies	10,060	15,204	8,339	15,997	15,997	8,948	15,997
AH6X Commodities		11,693	18,418	12,229	19,247	19,247	13,311	19,247
A74080	H/L/D Employee Benefits	163,770	165,012	169,822	191,991	176,167	164,206	198,104
A74100	Retirement Benefits/FICA	55,679	62,273	62,766	75,242	68,739	59,862	77,469
A74110	Retirement Benefits/IMRF	82,704	96,923	95,493	106,210	97,064	85,344	106,533
AH74X Benefits		302,153	324,207	328,081	373,443	341,970	309,412	382,106
A71150	Consultants	9,010	10,522	65,244	51,050	186,803	119,616	30,000
A71160	Labor Relations Counsel	335,843	81,268	184,636	200,000	200,000	194,771	200,000
A71270	Email Archival	-	-	-	630	630	-	-
A71420	Employee Physicals	-	-	-	-	-	500	-
A71430	Tuition Reimbursement	30,018	27,773	32,585	50,000	50,000	21,520	35,000
A71450	Mileage Reimbursement	432	1,254	2,141	2,250	2,250	1,129	2,250
A71465	Employee Service Awards	-	-	-	32,000	32,000	25,330	32,000
A71470	Employee Relations	24,439	23,258	54,713	67,700	8,450	7,689	8,450
A71480	Management Enhancement	42,049	54,781	57,018	75,120	75,120	33,482	75,120
A71490	Employment Ads-Help Wanted	40,204	49,802	28,013	50,100	50,100	14,991	20,100
A71500	Trips And Training	12,840	18,480	20,412	30,000	30,000	13,447	20,000
A71810	Dues And Subscriptions	6,510	8,396	7,980	27,000	27,000	5,374	8,000
A71940	Telephone	-	-	198	-	-	-	-
A71950	Cellular Phones	2,128	2,023	1,606	1,500	1,500	1,430	1,500
A71955	Cell Phone Allowance	400	1,440	1,475	1,500	1,500	2,145	2,270
A71970	Courier Services	713	715	885	1,000	1,000	408	800
A72140	Unemployment Compensation	-	51,285	-	-	-	-51,285	-
A72180	Insurance Claims	-	74	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	-	1,600
A72530	Equipment Rental	843	2,697	-	7,247	7,247	1,079	2,247
A72830	Printing Services	1,645	-	-	6,000	6,000	-	-
A72840	Temporary Employment Services	-	-	-	4,000	4,000	-	-
A79940	Miscell Contractual Services	397	-	-	-	-	-	-
A79950	All Other Miscellaneous	-	165	1,734	-	-	-	-
AH7X Contractuals		507,469	333,931	458,638	607,097	683,600	391,625	439,337
A84030	Computer Equipment	-	-	-	-	-	-	9,835
AH8X Capital Expenditures		-	-	-	-	-	-	9,835
AHEX Total Expenses		1,608,174	1,550,442	1,675,954	1,983,341	1,943,371	1,550,771	1,863,193

Financial and Administrative Committee

Information & Technology

DEPARTMENT PURPOSE: The Information & Technology (IT) Department supports the overall mission of the County by providing reliable information services.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	191,614	193,200	193,200	163,800	(29,400)	-15%
AH4X Total Revenue	191,614	193,200	193,200	163,800	(29,400)	-15%
AH5X Personnel	5,232,182	5,574,895	5,316,826	5,161,158	(413,736)	-7%
AH6X Commodities	73,455	96,700	86,700	73,350	(23,350)	-24%
AH74X Benefits	1,742,254	1,896,207	1,800,595	1,770,208	(125,999)	-7%
AH7X Contractuals	3,277,540	4,163,678	4,322,514	4,456,902	293,224	7%
AH8X Capital Expenditures	-	-	20,412	621,775	621,775	
AH8X Total Expenses	10,325,431	11,731,480	11,547,047	12,083,393	351,914	3%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	64	59	59
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ During FY2015 six full time cadastral GIS technicians were transferred from the Information Technology (IT) Department to the Chief County Assessment Office, leaving three GIS analysts in the department. There are additional salary savings of \$99,942 due to position changes. This accounts for the decrease in Regular Salaries and Wages (51110).
- ↑ Miscellaneous Contractual Services (79940) has increased significantly. This includes software maintenance for help-desk work order tracking software, as well as an increase for off-site storage costs.
- ↑ The increase in GIS Data Development (71730) is due to more detailed aerial photography, which takes place every other year.
- ↑ The increase in Software Maintenance (71230) of \$228,339 is due to various contractual software maintenance increases.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Overall Customer Evaluation: IT Service Desk	NA	NA	81%	85%
Overall Customer Evaluation: IT Consulting	NA	NA	83%	85%
Overall Customer Evaluation: IT Applications and Technology	NA	NA	84%	85%
PC Deployments				
Recommended	505	483	377	391
Purchased by IT	417	489	343	NA
Deployed by IT	400	392	246	NA
Deployment Rate	100%	100%	100%	100%

- ❖ Information Technology conducted a statistically-valid customer experience survey for the first time in 2015. The survey will be repeated annually in conjunction with other internal service providers.
- ❖ IT staff is working with consultant support and other County staff to develop realistic targets for surveyed activities.
- ❖ *Overall Customer Evaluation* represents the percentage of survey respondents who said that the service provided was “Excellent” or “Good”.
- ❖ The number of PCs Deployed by IT may not equal the number of PCs Purchased by IT because some departments manage their own deployments. A Deployment Rate of 100 percent indicates that IT distributed to the departments all of the PCs that IT purchased for the departments.
- ❖ The number of PCs Purchased and Deployed in FY2016 will depend on department needs.

Lake County Revenue Budget Comparison Report - Five Year History

Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46480	Open Tax File	178,984	193,350	175,652	178,200	178,200	134,400	163,800
A46840	Sale Of Maps	20,617	18,896	15,962	15,000	15,000	12,035	-
A46X	Charges for Services	199,601	212,246	191,614	193,200	193,200	146,435	163,800
AH4X	Total Revenue	199,601	212,246	191,614	193,200	193,200	146,435	163,800

Lake County Expense Budget Comparison Report - Five Year History

Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	4,880,767	5,001,169	5,142,640	5,596,707	5,338,638	4,717,043	5,221,187
A51135	Payroll Contingency	-	-	-	-56,312	-56,312	-	-91,929
A51140	Overtime Salaries And Wages	10,802	10,848	17,627	16,000	16,000	8,820	16,400
A51145	Back Pay Wages	-	-	-	-	-	14,993	-
A51180	Special Pay	10,429	6,107	6,602	6,500	6,500	5,221	6,500
A51210	Performance Appraisals	3,634	8,559	15,856	-	-	21,498	-
A51220	Vacation payout	26,578	15,818	17,968	-	-	25,076	-
A51230	Sick Payout	21,546	12,580	19,720	-	-	23,188	-
A51240	Opt Out Premium	11,480	10,500	11,769	12,000	12,000	8,538	9,000
AH5X Personnel		4,965,238	5,065,581	5,232,182	5,574,895	5,316,826	4,824,376	5,161,158
A61010	Office Supplies	3,909	278	5,600	5,500	5,500	853	5,500
A61020	Computer Supplies	16,030	18,160	13,574	26,000	26,000	10,371	13,000
A61040	Operational Supplies	50,917	56,287	53,846	64,500	54,500	41,005	54,500
A65090	Gasoline	525	497	435	700	700	486	350
AH6X Commodities		71,382	75,223	73,455	96,700	86,700	52,714	73,350
A74080	H/L/D Employee Benefits	721,539	747,502	772,361	873,523	825,422	750,028	832,426
A74100	Retirement Benefits/FICA	361,252	373,450	385,888	424,728	404,986	355,244	394,828
A74110	Retirement Benefits/IMRF	549,031	577,117	584,006	597,955	570,187	500,031	542,954
AH74X Benefits		1,631,822	1,698,069	1,742,254	1,896,207	1,800,595	1,605,303	1,770,208
A71150	Consultants	-	-	31,916	176,000	226,161	117,431	126,000
A71220	Computer Services	19,990	20,000	-	-	-	-	-
A71230	Software Maintenance	2,031,385	2,521,285	2,542,313	3,005,429	3,010,154	2,783,395	3,448,198
A71270	Email Archival	-	-	-	585	585	-	-
A71445	Moving Expense Reimbursement	13,972	-	-	-	-	-	-
A71450	Mileage Reimbursement	2,036	3,070	3,030	3,000	3,000	1,491	3,000
A71470	Employee Relations	-	-	510	-	1,625	537	1,475
A71500	Trips And Training	69,924	89,384	74,618	94,357	84,357	70,330	94,357
A71730	GIS Data Development	49,999	-	-	50,000	155,327	155,314	108,901
A71810	Dues And Subscriptions	33,229	33,185	34,688	34,961	34,961	35,687	35,765
A71940	Telephone	287,675	331,037	267,406	359,244	359,244	302,662	284,144
A71950	Cellular Phones	9,972	11,858	11,997	13,000	13,000	13,000	13,000
A71955	Cell Phone Allowance	575	3,870	4,375	4,140	4,140	5,020	5,100
A71960	Data/Telecommunications	210,259	224,875	165,895	246,189	246,189	170,052	205,408
A71970	Courier Services	108	9	117	300	300	-	150
A72210	Motor Vehicle Maintenance & Repairs	-	-	481	900	900	287	900
A72280	Equipment Maintenance	193,164	232,578	119,998	150,574	150,574	96,595	86,305
A72520	Record Storage	-	-	-	-	-	-	812
A72530	Equipment Rental	2,478	3,684	3,237	5,000	4,598	1,547	3,000
A79940	Miscell Contractual Services	3,103	7,909	16,959	20,000	27,400	54,371	40,388
AH7X Contractuals		2,927,868	3,482,745	3,277,540	4,163,678	4,322,514	3,807,718	4,456,902
A84030	Computer Equipment	-	-	-	-	-	-	621,775
A84060	Furniture And Office Equipment	-	-	-	-	20,412	20,412	-
AH8X Capital Expenditures		-	-	-	-	20,412	20,412	621,775
AHEX Total Expenses		9,596,310	10,321,618	10,325,431	11,731,480	11,547,047	10,310,523	12,083,393

Planning, Building & Development

DEPARTMENT PURPOSE: The Planning, Building & Development (PBD) Department ensures a high quality of life for all Lake County residents by managing the County-wide master plan, coordinating land development in unincorporated Lake County, managing the County's integrated permitting process, providing high-quality research to decision makers, and managing the Federal grant program for community development and housing.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,903,379	1,977,940	1,977,940	1,827,940	(150,000)	-8%
A43X Fines and Forfeitures	36,206	34,000	34,000	34,000	-	0%
A45X Intergovernmental	109,009	122,000	122,000	261,000	139,000	114%
A46X Charges for Services	296,211	315,001	315,001	315,001	-	0%
A49X Transfers	26,701	-	-	-	-	-
AHM Miscellaneous	4,839	2,100	2,100	2,100	-	0%
AH4X Total Revenue	2,376,345	2,451,041	2,451,041	2,440,041	(11,000)	0%
AH5X Personnel	2,496,527	2,731,295	2,731,295	2,720,845	(10,450)	0%
AH6X Commodities	60,413	68,307	68,307	62,917	(5,390)	-8%
AH74X Benefits	972,432	1,050,617	1,050,617	1,009,169	(41,448)	-4%
AH7X Contractuals	178,216	196,064	211,776	203,699	7,635	4%
AH8X Capital Expenditures	-	-	-	72,830	72,830	-
AH6X Total Expenses	3,707,587	4,046,284	4,061,996	4,069,461	23,177	1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	36	36	36
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ Licenses & permits revenue (42x) is down \$150,000 due to a decrease in the number of anticipated large-scale commercial permits, which net the largest revenue. Overall, permit volume remains consistent.
- ↑ Revenue from Municipalities (45380) is increasing \$139,000 due to known and expected intergovernmental agreements with municipalities for inspection and plan review services.
- ↓ Personnel and benefits are down due to several vacancies being replaced by entry level positions.
- ❖ The part time seasonal budget (51200) is remaining the same for FY2016 to handle seasonal fluctuations in inspection activity.

↑ The capital expenditures budget includes scheduled replacement of 3 vehicles. Computer replacements include 16 iPads to replace out-of-warranty Toughbook computers in support of the new land management system.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Building Permits Issued – Total	2,174	2,069	2,118	2,100
Commercial Permits	434	366	356	357
Residential Permits	1,740	1,703	1,762	1,743
Building Plan Reviews Completed – Total	1,259	1,463	1,170	1,241
Commercial	316	307	252	291
Residential	943	1,156	918	950
Administrative Adjudication				
Warnings Issued (Closed Cases)	195	187	190	195
Voluntary Compliance – Percentage	68%	66%	73%	73%

Lake County Revenue Budget Comparison Report - Five Year History

Planning & Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A42040	Building Permit Fees	1,355,626	1,233,626	1,523,459	1,600,000	1,600,000	1,527,983	1,460,000
A42060	Mobile Home Park License Fee	9,300	9,300	9,377	9,360	9,360	9,300	9,360
A42070	Elevator Permit	89,090	94,288	83,748	90,000	90,000	77,748	90,000
A42080	Recreational Veh Park License Fee	33,595	31,077	30,580	30,580	30,580	32,707	30,580
A42090	Zoning Administration Fees	239,829	241,489	235,206	230,000	230,000	206,702	220,000
A42095	Site Capacity/Site Plan Review	29,201	16,022	21,009	18,000	18,000	11,439	18,000
A42X Licenses & Permits		1,756,641	1,625,803	1,903,379	1,977,940	1,977,940	1,865,878	1,827,940
A43070	Building & Zoning Violation Fines	33,788	16,881	19,197	16,000	16,000	13,852	16,000
A43075	Administrative Adjudication	-	14,400	17,009	18,000	18,000	15,255	18,000
A43X Fines and Forfeitures		33,788	31,281	36,206	34,000	34,000	29,107	34,000
A45040	Community Dev Administration	5,581	9,444	-	27,000	27,000	5,300	27,000
A45380	Revenue From Municipalities	100,436	155,698	109,009	95,000	95,000	92,288	234,000
A45X Intergovernmental		106,017	165,142	109,009	122,000	122,000	97,588	261,000
A46530	Rezoning Application Fees	3,153	-	-	6,000	6,000	3,198	6,000
A46540	Rezoning Legal Notices	734	327	566	1,000	1,000	771	1,000
A46550	Street Vacation Fees - Engineering	-	-	300	150	150	-	150
A46551	Street Vacation Fees - Planning	-	-	1,100	550	550	-	550
A46560	Sub-Division Fees - Engineering	1,362	75	1,350	1,200	1,200	1,194	1,200
A46561	Sub-Division Fees - Planning	2,565	675	3,969	2,781	2,781	4,093	2,781
A46580	Performance Bond Fees - Engineering	450	1,200	165	375	375	-	375
A46581	Performance Bond Fees - Planning	2,205	3,660	1,245	1,545	1,545	-	1,545
A46600	Conditional Use Permits	18,559	7,794	6,645	15,000	15,000	2,215	15,000
A46605	Reimbursement for Demos	1,241	15,296	-	10,000	10,000	11,650	10,000
A46620	ZBA Variations Fees	24,463	14,246	20,229	19,000	19,000	23,071	19,000
A46680	Wetland Fees	30,718	27,725	26,128	27,000	27,000	22,994	27,000
A46700	Site Development Permit Fee	240,606	222,288	233,949	230,000	230,000	213,316	230,000
A46840	Sale Of Maps	158	225	370	100	100	95	100
A46920	Sale Of Publications	580	555	195	300	300	-	300
A46X Charges for Services		326,793	294,065	296,211	315,001	315,001	282,596	315,001
A49920	Transfers From Other Funds	-	13,895	26,701	-	-	8,303	-
A49X Transfers		-	13,895	26,701	-	-	8,303	-
A48320	Proceeds From Sale Of Assets	-	2,185	3,434	2,000	2,000	7,529	2,000
A49910	All Other Miscellaneous Revenue	130	190	1,405	100	100	4,347	100
AHM Miscellaneous		130	2,375	4,839	2,100	2,100	11,876	2,100
AH4X Total Revenue		2,223,369	2,132,561	2,376,345	2,451,041	2,451,041	2,295,348	2,440,041

Lake County Expense Budget Comparison Report - Five Year History

Planning & Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	2,513,779	2,448,881	2,419,724	2,637,486	2,637,486	2,280,507	2,622,303
A51120	Permanent PT Salaries/Wages	5,706	5,718	-	6,060	6,060	21,860	6,211
A51140	Overtime Salaries And Wages	74,513	-	2,988	3,250	3,250	-	3,331
A51180	Special Pay	-	-	169	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	-	83,000	83,000	-	83,000
A51210	Performance Appraisals	5,764	10,974	15,747	-	-	11,840	-
A51220	Vacation payout	769	19,082	25,807	-	-	13,331	-
A51230	Sick Payout	-	15,372	30,478	-	-	9,653	-
A51240	Opt Out Premium	6,000	4,384	1,615	1,500	1,500	4,211	6,000
AH5X Personnel		2,606,532	2,504,412	2,496,527	2,731,295	2,731,295	2,341,403	2,720,845
A61010	Office Supplies	10,021	8,799	9,902	10,500	10,500	8,442	10,500
A61020	Computer Supplies	6,882	5,165	6,959	10,300	10,300	4,124	8,000
A61030	Books Manuals And Periodicals	3,467	3,403	5,527	2,800	2,800	564	2,497
A61040	Operational Supplies	3,599	2,123	5,910	4,750	4,750	2,061	4,750
A61060	Clothing And Uniforms	1,787	1,039	1,785	2,050	2,050	565	2,050
A65050	Engineering Supplies	183	112	92	300	300	-	200
A65090	Gasoline	38,424	35,943	30,239	37,607	37,607	20,186	34,920
AH6X Commodities		64,362	56,584	60,413	68,307	68,307	35,940	62,917
A74080	H/L/D Employee Benefits	477,131	481,517	515,143	563,541	563,541	462,153	524,177
A74100	Retirement Benefits/FICA	188,899	183,187	183,003	202,594	202,594	171,877	208,145
A74110	Retirement Benefits/IMRF	286,065	280,526	274,285	284,482	284,482	242,100	276,848
AH74X Benefits		952,095	945,229	972,432	1,050,617	1,050,617	876,130	1,009,169
A71130	Court Reporters	100	-	270	1,000	1,000	150	1,000
A71140	Legal Services	6,263	8,112	8,738	9,000	9,000	9,084	9,000
A71150	Consultants	-	-	45,055	16,000	16,000	270	12,785
A71220	Computer Services	-	-	-	-	-	694	-
A71270	Email Archival	-	-	-	855	855	-	-
A71450	Mileage Reimbursement	1,897	576	244	325	325	8	300
A71460	ZBA Travel Allowance	6,189	2,907	3,317	6,050	6,050	4,537	6,050
A71470	Employee Relations	-	-	209	-	925	862	1,100
A71500	Trips And Training	6,347	22,077	19,872	25,255	25,255	12,323	28,255
A71720	Abatement	22,613	2,640	8,250	25,000	25,000	26,126	25,000
A71725	Board Ups and Fencing of Unsafe Buildings	1,435	-	-	-	-	-	-
A71740	Drainage Improvement Project	17,288	15,000	37,500	25,000	39,787	-	25,000
A71810	Dues And Subscriptions	5,611	5,756	5,046	7,519	7,519	8,159	7,519
A71840	Publications & Legal Notices	1,173	478	1,115	2,000	2,000	1,176	2,000
A71950	Cellular Phones	10,983	9,406	8,420	11,600	11,600	8,986	12,550
A71955	Cell Phone Allowance	225	900	1,360	1,560	1,560	2,255	3,120
A71960	Data/Telecommunications	6,492	6,923	6,391	7,000	7,000	5,325	7,720
A71970	Courier Services	-	-	-	4,000	4,000	2,550	4,000
A72050	Title Searches	761	1,020	400	2,000	2,000	-	1,200
A72210	Motor Vehicle Maintenance & Repairs	13,082	16,833	13,951	18,000	18,000	13,581	18,000
A72260	Office Equip Maintenance And Repairs	-	675	-	1,100	1,100	292	4,100
A72510	Building Rentals	-	680	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	18	2,400
A72530	Equipment Rental	7,161	8,755	6,324	6,000	6,000	4,281	6,000
A72830	Printing Services	2,612	1,466	1,113	2,400	2,400	1,023	2,200
A72840	Temporary Employment Services	160	505	-73	2,000	2,000	-	2,000
A72970	Per Diem Fees	19,290	9,190	10,420	17,900	17,900	12,505	17,900

Lake County Expense Budget Comparison Report - Five Year History

Planning.& Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A73175	Elevator Inspections	-	-	293	4,500	4,500	858	4,500
A79950	All Other Miscellaneous	164	-	-	-	-	720	-
AH7X Contractuals		129,845	113,898	178,216	196,064	211,776	115,783	203,699
A83010	Motor Vehicles	-	-	-	-	-	-	61,550
A84030	Computer Equipment	-	-	-	-	-	-	11,280
AH8X Capital Expenditures		-	-	-	-	-	-	72,830
AHEX Total Expenses		3,752,834	3,620,123	3,707,587	4,046,284	4,061,996	3,369,255	4,069,461

Law and Judicial Committee
Public Defender

DEPARTMENT PURPOSE: The Public Defender’s Office provides legal representation to indigent persons, as mandated by the United States Constitution, Illinois Constitution, and Illinois law.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	105,045	105,208	105,208	112,201	6,993	7%
A46X Charges for Services	364,577	405,000	405,000	375,000	(30,000)	-7%
AHM Miscellaneous	468	-	-	-		
AH4X Total Revenue	470,090	510,208	510,208	487,201	(23,007)	-5%
AH5X Personnel	3,494,407	3,493,744	3,493,744	3,565,398	71,653	2%
AH6X Commodities	24,148	26,404	26,404	25,932	(472)	-2%
AH74X Benefits	1,259,591	1,339,694	1,339,694	1,294,341	(45,352)	-3%
AH7X Contractuals	183,160	248,611	249,786	327,820	79,209	32%
AH8X Capital Expenditures	-	-	-	18,600	18,600	
AH8X Total Expenses	4,961,306	5,108,453	5,109,628	5,232,091	123,638	2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	46	46	45
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ Public Defender Fees (46010) were reduced \$30,000 based on prior year actuals and FY2015 projections.
- ↑ Regular salaries increased due to salary increases for employees as a result of the compensation study.
- ❖ Conflict attorneys will be managed out of the Public Defender’s Office rather than the Circuit Courts in FY2016. Therefore, \$210,000 was added to Legal Services (71140), \$10,000 was added to Miscellaneous Contractual Services (79940), and \$3,000 was added to Salaries (51110). \$120,000 was transferred from the Courts budget to offset this expense.
- ↓ Consultants (71150) decreased \$120,000 due to the elimination of the contract attorneys. Workload has decreased due to a decline in the number of case filings. Felony cases previously handled by the contract attorneys will now be handled by existing staff.
- ↓ Software Maintenance (71230) decreased \$30,000. If system work is required, contingency funds will be used.
- ↑ Record Storage (72520) is budgeted at \$10,000 due to storage costs moving from Finance to the departments.
- ❖ Capital outlay includes 1 vehicle replacement and 4 computer replacements.

Total case filings in 2014 totaled 173,266. This is down 35% compared to the peak number in 2005 of 267,888. In response to caseload decreases, cuts were made in the County Administrator’s stage of budget preparation as follows:

- One vacant full time position was eliminated. This resulted in savings to salaries of \$56,000; with benefits, the total savings was \$82,327.

PERFORMANCE INFORMATION:

Measurement	CY2013 Actual	CY2014 Actual	CY2015 Projected	CY2016 Target
Cases Appointed				
Felony	2,374	2,282	2,200	2,200
Misdemeanor	3,581	3,072	2,800	2,800
DUI	615	658	628	625
Juvenile: Abuse & Neglect	168	162	150	150
Juvenile: Adoption	24	12	2	2
Juvenile: Delinquency	495	508	550	538
Cases Disposed				
Felony	2,473	2,363	2,300	2,300
Misdemeanor	3,922	3,664	3,000	3,000
DUI	637	723	725	700
Juvenile: Abuse & Neglect	269	218	230	230
Juvenile: Adoption	24	12	2	2
Juvenile: Delinquency	501	601	634	568
Case Disposal Rate				
Felony	104%	104%	105%	105%
Misdemeanor	110%	119%	107%	107%
DUI	104%	110%	115%	112%
Juvenile: Abuse & Neglect	160%	135%	153%	153%
Juvenile: Adoption	100%	100%	100%	100%
Juvenile: Delinquency	101%	118%	115%	106%

- ❖ Cases Disposed may include cases that were appointed in a prior year. As a result, the Case Disposal Rate may exceed 100 percent.
- ❖ Performance data is tracked on a calendar year basis.

Lake County Revenue Budget Comparison Report - Five Year History

Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45280	Salary Reimbursement	149,842	87,737	104,795	105,208	105,208	74,183	112,201
A45350	Other State Funds	8,325	9,575	250	-	-	-	-
A45X	Intergovernmental	141,517	97,312	105,045	105,208	105,208	74,183	112,201
A46010	Fees	394,014	343,067	358,327	400,000	400,000	304,963	370,000
A46391	Guardian Ad Litem Fees	2,499	4,250	6,250	5,000	5,000	3,917	5,000
A46X	Charges for Services	396,513	347,317	364,577	405,000	405,000	308,880	375,000
A49910	All Other Miscellaneous Revenue	-	-	468	-	-	-	-
AHM	Miscellaneous	-	-	468	-	-	-	-
AH4X	Total Revenue	538,030	444,629	470,090	510,208	510,208	383,063	487,201

Lake County Expense Budget Comparison Report - Five Year History

Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	3,223,209	3,280,989	3,389,948	3,455,307	3,455,307	3,177,886	3,535,085
A51120	Permanent PT Salaries/Wages	80,654	80,856	55,489	55,995	55,995	51,490	57,232
A51135	Payroll Contingency	-	-	-	-17,557	-17,557	-	-26,920
A51210	Performance Appraisals	-	-	-	-	-	1,459	-
A51220	Vacation payout	571	17,370	28,443	-	-	21,616	-
A51230	Sick Payout	-	14,982	20,181	-	-	13,541	-
A51240	Opt Out Premium	4,500	1,731	346	-	-	115	-
AH5X Personnel		3,308,934	3,395,929	3,494,407	3,493,744	3,493,744	3,266,108	3,565,398
A61030	Books Manuals And Periodicals	4,018	4,566	5,077	5,000	5,000	680	5,000
A61040	Operational Supplies	14,574	18,765	15,676	18,000	18,000	15,261	18,000
A61080	Food and Provisions	-	-	-	-	-	4,687	-
A65090	Gasoline	5,022	4,039	3,395	3,404	3,404	1,385	2,932
AH6X Commodities		23,615	27,370	24,148	26,404	26,404	22,012	25,932
A74080	H/L/D Employee Benefits	538,686	574,007	621,476	704,707	704,707	586,413	653,074
A74100	Retirement Benefits/FICA	239,479	245,547	251,843	266,726	266,726	235,010	272,524
A74110	Retirement Benefits/IMRF	363,654	383,690	386,272	368,261	368,261	336,904	368,743
AH74X Benefits		1,141,819	1,203,243	1,259,591	1,339,694	1,339,694	1,158,326	1,294,341
A71120	Interpreters	720	840	730	2,500	2,500	150	2,500
A71140	Legal Services	-	-	-	-	-	-	210,000
A71150	Consultants	108,000	109,200	106,950	121,200	121,200	111,000	1,200
A71230	Software Maintenance	-	-	-	30,000	30,000	-	-
A71270	Email Archival	-	-	-	1,575	1,575	-	-
A71470	Employee Relations	-	-	-	-	1,175	215	1,175
A71500	Trips And Training	23,358	21,598	18,813	25,000	25,000	13,698	25,000
A71810	Dues And Subscriptions	1,999	1,702	4,206	3,636	3,636	4,363	3,708
A71830	Transcripts _A71830	6,028	1,577	2,956	7,500	7,500	1,823	7,500
A71950	Cellular Phones	1,698	1,660	2,252	3,000	3,000	1,322	1,500
A71955	Cell Phone Allowance	-	-	480	500	500	890	1,560
A72210	Motor Vehicle Maintenance & Repairs	5,233	4,887	2,979	3,500	3,500	5,482	3,477
A72280	Equipment Maintenance	-	-	-	500	500	-	500
A72520	Record Storage	-	-	-	-	-	8,188	10,000
A72530	Equipment Rental	5,038	7,392	6,716	9,700	9,700	4,224	9,700
A72960	Witness Fees	39,519	18,035	37,079	40,000	40,000	33,130	40,000
A79940	Miscell Contractual Services	-	-	-	-	-	-	10,000
AH7X Contractuals		191,593	166,891	183,160	248,611	249,786	184,486	327,820
A83010	Motor Vehicles	-	-	-	-	-	-	16,000
A84030	Computer Equipment	-	-	-	-	-	-	2,600
AH8X Capital Expenditures		-	-	-	-	-	-	18,600
AHEX Total Expenses		4,665,961	4,793,433	4,961,306	5,108,453	5,109,628	4,630,932	5,232,091

Recorder of Deeds

DEPARTMENT PURPOSE: The Recorder of Deeds Office records all documents as required by the Illinois Statutes and provides for the efficient and effective retrieval of recorded documents.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	3,507,630	4,099,286	4,099,286	4,127,893	28,607	1%
AHM Miscellaneous	93,258	-	-	-		
AH4X Total Revenue	3,600,888	4,099,286	4,099,286	4,127,893	28,607	1%
AH5X Personnel	665,670	693,268	693,268	569,842	(123,426)	-18%
AH6X Commodities	3,446	11,900	11,900	8,100	(3,800)	-32%
AH74X Benefits	237,281	243,117	243,117	188,027	(55,089)	-23%
AH7X Contractuals	22,077	40,210	40,560	40,560	350	1%
AH6X Total Expenses	928,474	988,495	988,845	806,529	(181,965)	-18%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	13	13	10
Part Time	1	1	0

BUDGET HIGHLIGHTS:

- ↑ Charges for service reflect the amount of recorder’s fees (46010), the total of which are a combination of the number of documents recorded and the value of the homes being sold. While the number of documents being recorded has been declining, the value of homes being sold has increased slightly, resulting in a slight increase in charges for service in FY2016.
- ↓ The GIS Fee (46930) has been decreased to reflect historical averages and estimated volume in FY2016.
- ↓ In recognition of declining activity, the Recorder agreed to eliminate three vacant full time positions. This resulted in a budget reduction of \$111,425. In addition, one part time position was eliminated.
- ↓ Operational supplies (61040) were reduced by \$83,000 to reflect historical usage and estimated spend in FY2016.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Documents Recorded	130,273	92,451	98,100	100,000
Documents Recorded Per Day	525	371	392	400
Documents Recorded Per FTE	8,142	5,778	6,919	8,800

Lake County Revenue Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	4,507,803	5,249,861	3,416,693	3,964,286	3,964,286	4,192,137	4,032,893
A46015	Parking garage fees	45	-	-	-	-	-	-
A46930	GIS Fees	133,500	106,553	90,937	135,000	135,000	83,310	95,000
A46935	Rental Housing Support Fee - County	121,819	41,830	-	-	-	-	-
A46X Charges for Services		4,763,077	5,398,244	3,507,630	4,099,286	4,099,286	4,275,447	4,127,893
A49910	All Other Miscellaneous Revenue	-	-	93,258	-	-	-	-
AHM Miscellaneous		-	-	93,258	-	-	-	-
AH4X Total Revenue		4,763,077	5,398,244	3,600,888	4,099,286	4,099,286	4,275,447	4,127,893

Lake County Expense Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	605,919	639,582	659,821	676,379	676,379	505,230	555,342
A51120	Part Time Salaries And Wages	9,727	4,439	-	10,275	10,275	-	-
A51140	Overtime Salaries And Wages	-	-	-	2,114	2,114	-	-
A51200	Permanent Part Time Salary And Wages	-	-	-	-	-	-	10,000
A51210	Performance Appraisals	808	1,267	1,349	-	-	1,350	-
A51220	Vacation payout	-	12,521	-	-	-	10,555	-
A51230	Sick Payout	-	9,106	-	-	-	-	-
A51240	Opt Out Premium	2,885	3,865	4,500	4,500	4,500	3,923	4,500
AH5X Personnel		619,338	670,781	665,670	693,268	693,268	521,058	569,842
A61010	Office Supplies	3,319	4,620	3,362	5,100	5,100	2,761	5,100
A61040	Operational Supplies	899	2,168	85	6,800	6,800	-	3,000
A65180	Miscellaneous Commodities	-	135	-	-	-	-	-
AH6X Commodities		4,219	6,923	3,446	11,900	11,900	2,761	8,100
A74080	H/L/D Employee Benefits	113,451	114,644	112,548	116,592	116,592	83,861	85,539
A74100	Retirement Benefits/FICA	45,096	49,463	49,388	53,035	53,035	38,240	43,593
A74110	Retirement Benefits/IMRF	68,274	76,074	75,345	73,490	73,490	54,823	58,895
AH74X Benefits		226,821	240,180	237,281	243,117	243,117	176,924	188,027
A71450	Mileage Reimbursement	308	306	285	1,000	1,000	296	1,000
A71470	Employee Relations	-	154	-	-	350	-	350
A71500	Trips And Training	-	164	-	2,000	2,000	-	2,000
A71810	Dues And Subscriptions	711	627	1,080	1,275	1,275	1,053	1,275
A71820	Dues	-	-	50	-	-	-	-
A71950	Cellular Phones	1,399	1,439	777	1,800	1,800	846	1,800
A71970	Courier Services	38	7,217	532	360	360	-	360
A72280	Equipment Maintenance	1,420	986	-	3,000	3,000	750	3,000
A72520	Record Storage	5,634	5,770	5,943	12,000	12,000	9,145	12,000
A72530	Equipment Rental	3,890	2,221	1,994	6,375	6,375	4,387	6,375
A72830	Printing Services	4,984	4,739	6,276	7,300	7,300	6,354	7,300
A79950	All Other Miscellaneous	1,096	806	5,140	5,100	5,100	2,705	5,100
AH7X Contractuals		19,479	24,429	22,077	40,210	40,560	25,536	40,560
AH6X Total Expenses		869,857	942,314	928,474	988,495	988,845	726,279	806,529

Health and Community Services Committee

Regional Office of Education

DEPARTMENT PURPOSE: The Regional Office of Education advocates for education by providing effective leadership, performing regulatory functions in partnership with the Illinois State Board of Education, coordinating and delivering state and local services, and disseminating information to educators, school districts and the community.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	54,586	55,741	55,741	38,658	(17,083)	-31%
AH4X Total Revenue	54,586	55,741	55,741	38,658	(17,083)	-31%
AH5X Personnel	445,722	458,280	458,280	453,446	(4,834)	-1%
AH6X Commodities	4,819	6,250	6,250	6,250	-	0%
AH74X Benefits	192,628	201,995	201,995	179,872	(22,124)	-11%
AH7X Contractuals	107,824	119,040	119,290	116,790	(2,250)	-2%
AH6X Total Expenses	750,994	785,565	785,815	756,358	(29,208)	-4%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	9	9	9
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ▼ There was a decrease in Employee Benefits (74080) and Regular Salaries and Wages (51110) for FY2016. In FY2015, a long-time employee retired, and the position was filled at the entry level salary rate.
- ❖ Grant Revenue (45330) remained the same for FY2016. \$10,000 is paid by the Northern Illinois Reading Recovery Consortium (NIRRC) and \$6,000 is partial funding for the Truancy Department Administrative Assistant.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
School Building Permits Issued – Total	207	182	180	180
School Building Permits Issued – New Construction	6	2	5	5
School Building Permits Issued – Major Renovations	81	52	45	45
School Building Permits Issued – All Other	120	128	130	130
Professional Development Session Participants	1,820	1,750	1,500	1,600
Participants Who Rated Sessions as Excellent or Good	98%	96%	91%	> 90%
Bus Drivers Trained – Total (New + Refresher)	2,390	2,494	2,300	2,300
Bus Drivers Trained per Trainer	398	499	460	460

Lake County Revenue Budget Comparison Report - Five Year History

Regional Office of Education _MH24X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45280	Salary Reimbursement	36,781	39,741	38,586	39,741	39,741	31,112	22,658
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	16,000
A45X	Intergovernmental	52,781	55,741	54,586	55,741	55,741	47,112	38,658
A46420	Copy Charges	1	-	-	-	-	-	-
A46X	Charges for Services	1	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	62	-	-	-	-	-	-
AHM	Miscellaneous	62	-	-	-	-	-	-
AH4X	Total Revenue	52,844	55,741	54,586	55,741	55,741	47,112	38,658

Lake County Expense Budget Comparison Report - Five Year History

Regional Office of Education _MH24X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	425,176	415,649	429,429	441,176	441,176	393,294	436,912
A51120	Permanent PT Salaries/Wages	12,370	10,346	12,169	10,604	10,604	10,604	9,947
A51140	Overtime Salaries And Wages	1,714	3,279	1,125	3,500	3,500	2,414	3,587
A51210	Performance Appraisals	-	-	-	-	-	802	-
A51220	Vacation payout	4,255	6,332	-	-	-	684	-
A51230	Sick Payout	3,979	-	-	-	-	3,229	-
A51240	Opt Out Premium	3,404	2,942	3,000	3,000	3,000	3,404	3,000
AH5X Personnel		450,899	438,547	445,722	458,280	458,280	414,431	453,446
A61010	Office Supplies	4,841	5,521	4,819	6,250	6,250	4,121	6,250
AH6X Commodities		4,841	5,521	4,819	6,250	6,250	4,121	6,250
A74080	H/L/D Employee Benefits	95,876	99,663	113,543	118,748	118,748	93,507	98,527
A74100	Retirement Benefits/FICA	32,181	31,378	31,529	35,058	35,058	29,452	34,689
A74110	Retirement Benefits/IMRF	48,047	48,190	47,556	48,189	48,189	41,560	46,656
AH74X Benefits		176,104	179,231	192,628	201,995	201,995	164,519	179,872
A71150	Consultants	78,716	79,948	77,620	79,000	79,000	63,477	79,000
A71450	Mileage Reimbursement	3,288	3,156	3,281	4,000	4,000	2,511	4,000
A71470	Employee Relations	-	-	158	-	250	219	250
A71500	Trips And Training	705	1,432	979	3,000	3,000	717	1,500
A71810	Dues And Subscriptions	5,167	4,945	4,275	5,500	5,500	4,624	4,500
A71940	Telephone	4,335	4,124	4,242	5,000	5,000	3,027	5,000
A72280	Equipment Maintenance	3,769	4,135	4,408	4,800	4,800	4,118	5,300
A72530	Equipment Rental	4,004	4,190	3,397	3,640	3,640	1,823	3,640
A72820	Postage	15,955	11,215	9,181	13,500	13,500	5,878	13,000
A79950	All Other Miscellaneous	305	270	284	600	600	273	600
AH7X Contractuals		116,243	113,414	107,824	119,040	119,290	86,667	116,790
AH6X Total Expenses		748,087	736,714	750,994	785,565	785,815	669,738	756,358

Law and Judicial Committee

Sheriff

DEPARTMENT PURPOSE: The Sheriff's Office maintains peace and order and protects life and property for Lake County residents, businesses, and visitors by enforcing applicable federal, state and local laws and ordinances throughout unincorporated Lake County and in contracted communities. The Sheriff's Office also manages the County's jail and other detention facilities, and provides security services to the County's court system.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	842,012	837,379	837,379	887,057	49,678	6%
A45X Intergovernmental	5,084,626	4,879,621	4,907,871	5,355,633	476,012	10%
A46X Charges for Services	2,279,618	2,526,421	2,526,421	2,076,421	(450,000)	-18%
A49X Transfers	-	55,000	55,000	55,000	-	0%
AHM Miscellaneous	224,149	179,049	179,049	179,049	-	0%
AH4X Total Revenue	8,430,405	8,477,470	8,505,720	8,553,160	75,690	1%
AH5X Personnel	37,946,282	39,534,067	39,161,717	40,903,902	1,369,834	3%
AH6X Commodities	2,235,543	2,876,562	2,915,313	2,371,202	(505,360)	-18%
AH74X Benefits	15,442,361	15,954,419	15,954,419	15,976,405	21,986	0%
AH7X Contractuals	4,408,353	4,432,393	4,872,514	5,425,548	993,155	22%
AH8X Capital Expenditures	-	-	-	1,607,834	1,607,834	
AH8X Total Expenses	60,032,540	62,797,441	62,903,963	66,284,890	3,487,449	6%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	488	489	483
Part Time	51	51	51

BUDGET HIGHLIGHTS:

- ❖ The FY2016 budget includes funding for a Contract Administrator position. During FY2015 it was determined that this position would help the Sheriff's Office manage complex contracts such as jail medical. This is offset by the elimination of the Director of Health position.
- ↑ Sheriff Fines (43050) increased \$47,528 based on FY2014 actuals and FY2015 projections.
- ↑ Sheriff Work Release (45120) revenue increased \$240,920 based on prior year actuals and FY2015 projections.
- ↑ Revenue from Municipalities (45380) increased \$240,542 based on new municipal contracts.
- ↓ Foreclosure Revenue (46330) decreased \$450,000 based on prior year actuals and FY2015 projections.
- ↑ Personnel increased due to the Contract Administrator position, union increases, and compensation plan changes. Funds are also budgeted for anticipated FY2016 step increases.

- ↓ Clothing and Uniforms (61060) decreased \$47,171 based on anticipated need with less uniform purchases planned in FY2016.
- ↓ Food and Provisions (61080) decreased \$145,318 based on meals served in FY2014. Prior year budgets contained replacement kitchen supplies in this line. These items have been move to capital.
- ↓ Ammunition (64020) decreased \$40,941 based on anticipated need. The majority of this reduction comes from a decrease in needed Taser munitions.
- ↓ Gasoline (65090) decreased \$230,316 based on FY2014 actuals and FY2015 projections.
- ↑ Medical fees (71330) increased \$947,885 for the new jail medical contract.
- ↓ Certification and Accreditation (71527) decreased \$15,000. Two large certifications are on a three-year cycle and are not needed in FY2016.
- ❖ Radio User Fees (71965) are budgeted in FY2016 for the first time because of the radio project, at a cost of \$112,910.
- ❖ Record Storage (72520) in the amount of \$12,771 has been budgeted for the first time in the Sheriff's budget. Previously these funds were budgeted centrally in FAS.
- ↓ Motor Vehicles (83010) decreased \$514,207. In FY2016, 25 vehicles are scheduled to be replaced (compared to 37 in FY2015).
- ❖ Two New Program Requests have been approved for funding. Office Modifications for some of the administrative areas have been approved for funding through the CCIP program. Funding of \$250,000 for expanding body cameras throughout the department has been recommended and placed in GOE.

Total case filings in 2014 totaled 173,266. This is down 35% compared to the peak number in 2005 of 267,888. In response to caseload decreases, cuts were made in the County Administrator's stage of budget preparation, which were later approved by the County Board. They are as follows:

- Six vacant full-time positions were eliminated. This resulted in savings to salaries of \$340,425; with benefits, the total savings was \$499,193.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Year-To-Date *
UCR Part I Crimes Reported – Total	1,710	1,471	451
UCR Part I Crimes Reported – Violent Crimes	71	76	28
UCR Part I Crimes Reported – Property Crimes	1,639	1,395	253
Arrests			
Arrests for UCR Part I Crimes – Violent Crimes	98	34	124
Arrests for UCR Part I Crimes – Property Crimes	229	158	38
Arrests for Driving Under the Influence (DUI)	398	404	278
All Other Arrests	1,421	1,202	NA
Motor Vehicle Accidents – Total	4,533	4,447	2,537
Motor Vehicle Accidents – With Fatalities	15	8	6
Motor Vehicle Accidents – With Fatalities – Involving Alcohol	NA	NA	5
In-Jail Assaults – Total	82	64	32
In-Jail Assaults – Prisoner-on-Prisoner	68	52	32
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	2	3	0
In-Jail Assaults – Prisoner-on-Officer	11	8	1
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	1	1	0
Safety Incidents – All Locations – Total	161	187	243
Safety Incidents – Vehicle Only	57	75	45
Safety Incidents – Workers’ Compensation Only	91	75	53
Safety Incidents – General Liability Only	13	37	145 #

❖ * FY2015 Year-To-Date data is through March 2015.

❖ # The increase in the number of *Safety Incidents-General Liability Only* is partially due to a change in reporting policy. All inmate incidents now require that a claim or report be filed with the third-party administrator.

Lake County Revenue Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A43020	False Alarm Fees	1,250	6,275	7,025	3,000	3,000	6,200	5,000
A43050	Fines Sheriff	800,436	765,092	684,468	677,879	677,879	632,322	725,407
A43055	Prisoner Review and Vehicle Fine collection	74,123	75,534	64,221	70,000	70,000	51,922	70,000
A43065	Administrative Adjudication Court Fines	1,010	3,405	2,456	1,500	1,500	7,650	1,650
A43080	Parking Fines Sheriff	5,078	6,456	3,695	5,000	5,000	980	5,000
A43100	DUI Fines Sheriff	71,449	71,691	80,148	80,000	80,000	68,012	80,000
A43X Fines and Forfeitures		953,346	928,453	842,012	837,379	837,379	767,086	887,057
A45020	All Other Salary Reimbursement	216,500	229,496	289,611	267,065	287,065	189,484	267,065
A45100	Sheriff Convey Pers To Inst	15,535	18,797	22,560	17,500	17,500	12,004	20,000
A45105	Sheriff IST - Interstate Transfer	10,000	11,649	9,465	8,000	8,000	7,375	9,000
A45110	Sheriff Law Enforcemnt Training	54,806	59,809	20,125	20,753	20,753	55,954	20,753
A45120	Sheriff Work Release	636,347	585,181	727,479	500,000	500,000	595,941	740,920
A45130	SSA Jail Incentive	36,600	38,000	28,840	40,000	40,000	24,622	40,000
A45330	Grants - Other	4,102	5,201	74,872	-	-	22,283	-
A45333	Grants - State	-	-	-	-	8,250	-	-
A45334	Grants - Federal	-	8,950	-	8,950	8,950	-	-
A45340	Other Federal Funds	145,016	187,663	126,036	124,385	124,385	-	124,385
A45380	Revenue From Municipalities	3,401,174	3,607,793	3,785,638	3,892,968	3,892,968	3,648,634	4,133,510
A45X Intergovernmental		4,520,080	4,752,540	5,084,626	4,879,621	4,907,871	4,556,297	5,355,633
A46010	Fees	-	-	1,170	1,000	1,000	-	1,000
A46125	Sheriff Bond Fees	83,191	80,598	76,545	79,632	79,632	67,704	79,632
A46260	Warrant Fees	128,567	135,864	132,709	129,000	129,000	112,287	129,000
A46267	Kiosk Surcharge	14,570	12,081	-	-	-	-	-
A46270	Fire Arms Training Fees	9,587	5,445	5,370	5,445	5,445	5,480	5,445
A46280	Photograph Fee's	90	555	1,481	2,000	2,000	1,278	2,000
A46290	Special Police Services	340,995	290,859	291,640	282,726	282,726	246,778	282,726
A46300	Sheriff Fees-Circuit Clerk	255,986	251,326	229,142	220,000	220,000	195,210	220,000
A46305	Eviction Service Fees	108,698	140,740	120,454	125,630	125,630	87,845	125,630
A46310	Foreign Service	78,469	72,402	66,281	65,000	65,000	56,820	65,000
A46320	Marine Unit Fines	44,563	63,056	48,327	44,563	44,563	20,232	44,563
A46330	Foreclosure Fees	1,887,800	1,625,425	1,060,600	1,300,000	1,300,000	737,200	850,000
A46335	Eviction Rescheduling Fee	4,873	7,981	5,558	5,000	5,000	4,084	5,000
A46420	Copy Charges	20,468	27,990	30,199	28,000	28,000	22,019	28,000
A46740	Sex Offender Registration Fee	3,113	3,313	3,594	3,300	3,300	4,600	3,300
A46745	Violent Offenders Against Youth Registration Fee	110	90	70	100	100	140	100
A46750	Elect Monitor System Service	207,604	207,871	174,719	200,145	200,145	123,456	200,145
A46795	Arrestee's Medical Cost Fund	27,364	23,247	24,258	23,480	23,480	21,003	23,480
A46850	All Other Charges For Services	6,708	8,476	4,206	8,000	8,000	6,017	8,000
A46970	Finger Print Fees	3,360	3,232	3,295	3,400	3,400	2,189	3,400
A46X Charges for Services		3,226,116	2,960,551	2,279,618	2,526,421	2,526,421	1,714,342	2,076,421
A49920	Transfers From Other Funds	6,250	-	-	55,000	55,000	-	55,000
A49X Transfers		6,250	-	-	55,000	55,000	-	55,000
A44030	Other Rentals	1	1	1	-	-	1	-
A48010	Interest	7,488	4,162	950	549	549	1,399	549
A48040	Telephone Commissions	350,567	238,851	220,019	175,000	175,000	492,532	175,000
A48045	Video Visitation Commission	-	576	3,179	3,500	3,500	1,359	3,500
AHM Miscellaneous		358,056	243,590	224,149	179,049	179,049	495,291	179,049
AH4X Total Revenue		9,063,848	8,885,133	8,430,405	8,477,470	8,505,720	7,533,015	8,553,160

Lake County Expense Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	32,214,731	31,996,418	32,065,876	36,039,262	35,639,262	29,829,111	37,630,782
A51120	Permanent PT Salaries/Wages	502,919	944,976	957,892	1,271,366	1,271,366	801,905	1,330,629
A51135	Payroll Contingency	-	-	-	-806,818	-806,818	-	-1,156,666
A51140	Overtime Salaries And Wages	2,816,953	1,864,768	2,816,949	1,952,251	1,979,901	3,238,875	2,017,970
A51145	Back Pay Wages	-	123,202	44,652	-	-	2,500	-
A51160	Holiday Pay	894,369	750,921	950,016	698,443	698,443	588,563	698,443
A51180	Special Pay	841,111	792,470	792,930	318,063	318,063	756,251	318,063
A51210	Performance Appraisals	3,781	24,378	29,781	-	-	24,730	-
A51220	Vacation payout	120,634	104,657	142,093	-	-	200,427	-
A51230	Sick Payout	105,490	106,448	84,712	-	-	140,867	-
A51240	Opt Out Premium	70,843	68,363	61,382	61,500	61,500	61,555	64,680
AH5X Personnel		37,570,830	36,776,601	37,946,282	39,534,067	39,161,717	35,644,784	40,903,902
A61010	Office Supplies	44,157	34,310	27,874	50,602	50,602	26,441	51,357
A61020	Computer Supplies	879	-	242	-	-	-	-
A61030	Books Manuals And Periodicals	3,319	2,308	4,404	3,718	3,718	2,555	4,257
A61040	Operational Supplies	96,782	92,901	123,276	149,265	149,865	56,115	125,000
A61060	Clothing And Uniforms	312,286	286,948	285,941	377,171	377,171	167,955	320,000
A61080	Food and Provisions	888,956	927,380	778,619	931,880	931,880	595,288	786,562
A61090	Printing and Photographic Supplies	5,328	5,358	-	5,358	5,358	4,700	5,358
A63020	Cleaning Supplies	108,961	114,440	131,542	150,292	150,292	120,876	150,292
A63030	Linen And Bedding	16,447	28,465	19,671	43,850	43,850	13,631	36,207
A64010	Shooting Range	6,740	9,616	7,357	14,200	14,200	5,531	14,200
A64020	Ammunition	140,016	158,048	123,161	225,133	263,284	148,252	184,192
A65020	Laboratory Supplies	11,953	1,944	1,685	4,000	4,000	2,369	3,000
A65090	Gasoline	830,666	917,774	731,772	921,093	921,093	426,849	690,777
AH6X Commodities		2,466,491	2,579,494	2,235,543	2,876,562	2,915,313	1,570,561	2,371,202
A74080	H/L/D Employee Benefits	5,956,546	6,165,156	6,230,345	6,344,817	6,344,817	5,780,172	6,386,065
A74100	Retirement Benefits/FICA	2,781,775	2,709,339	2,799,990	2,988,113	2,988,113	2,634,280	3,129,180
A74110	Retirement Benefits/IMRF	6,914,795	6,145,170	6,412,026	6,621,489	6,621,489	5,805,982	6,461,160
AH74X Benefits		15,653,116	15,019,664	15,442,361	15,954,419	15,954,419	14,220,434	15,976,405
A71150	Consultants	-	15,425	16,675	-	-	3,667	-
A71220	Computer Services	3,168	3,168	3,168	3,168	3,168	3,168	3,168
A71230	Software Maintenance	-	-	-	114,669	114,669	45,809	121,579
A71270	Email Archival	-	-	-	3,330	3,330	-	-
A71330	Medical Fees	2,110,024	2,227,580	2,181,393	2,079,302	2,079,302	1,922,917	3,027,157
A71470	Employee Relations	-	-	-	-	13,500	4,570	14,225
A71500	Trips And Training	291,354	232,194	281,690	354,256	354,256	197,456	350,189
A71527	Certification/Accreditation Fees	-	-	-	33,620	33,620	6,750	18,620
A71530	Programs and Services	1,848	1,832	2,642	10,000	10,000	8,138	3,000
A71650	Security Services	838,945	827,562	761,560	700,000	700,000	596,693	700,000
A71810	Dues And Subscriptions	6,481	7,555	9,077	10,064	10,064	10,752	14,352
A71910	Gas For Heating	6,023	7,751	10,732	12,357	12,357	3,778	8,168
A71920	Electricity	10,714	7,980	10,973	16,015	16,015	8,832	10,973
A71930	Water And Sewer Charges	1,486	728	666	1,829	1,829	267	960
A71950	Cellular Phones	66,878	69,955	71,669	72,000	72,000	69,122	85,674
A71965	Radio User Fees	-	-	-	-	-	-	112,910
A72010	Extradition Expenses	21,852	18,676	33,427	39,241	39,241	17,631	20,500
A72020	Investigative Expense	21,683	23,493	17,902	23,831	23,831	26,531	23,300
A72180	Insurance Claims	-	-	5,000	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72210	Motor Vehicle Maintenance & Repairs	458,795	348,752	303,670	430,000	430,000	220,180	410,000
A72230	Boat Maintenance And Repairs	17,286	23,027	20,137	25,000	25,000	4,514	25,000
A72240	Radio Equipment Maintenance & Repair	-	-	1,665	3,840	3,840	-	-
A72280	Equipment Maintenance	53,917	46,366	45,133	14,056	14,056	8,351	12,568
A72520	Record Storage	-	-	-	-	-	-	12,771
A72530	Equipment Rental	21,555	34,184	29,402	29,000	29,000	19,446	29,000
A72540	Vehicle Leases	-	-	-	2,400	2,400	-	-
A72760	Northern Illinois Crime Lab	156,800	156,780	160,433	163,460	163,460	162,855	164,000
A72840	Temporary Employment Services	-	-	-	5,000	405,000	50,528	-
A72920	Meals And Lodging For Jurors	9,965	9,049	8,666	16,705	16,705	6,396	10,500
A72940	All Other Fees	13,500	-	-	-	15,000	5,500	-
A79940	Miscell Contractual Services	197,048	217,733	336,348	263,250	274,871	218,833	246,934
A79950	All Other Miscellaneous	-	-	96,324	6,000	6,000	2,392	-
AH7X Contractuals		4,309,321	4,279,791	4,408,353	4,432,393	4,872,514	3,625,074	5,425,548
A83010	Motor Vehicles	-	-	-	-	-	-	1,285,500
A84020	Radios & Electronic Equipment	-	-	-	-	-	-	62,482
A84030	Computer Equipment	-	-	-	-	-	-	50,025
A84060	Furniture And Office Equipment	-	-	-	-	-	-	13,225
A85040	Replacements	-	-	-	-	-	-	196,602
AH8X Capital Expenditures		-	-	-	-	-	-	1,607,834
AHEX Total Expenses		59,999,757	58,655,550	60,032,540	62,797,441	62,903,963	55,060,853	66,284,890

Law and Judicial Committee

Sheriff's Merit Commission

DEPARTMENT PURPOSE: The Sheriff's Merit Commission manages the recruitment, application, and testing process for all entry-level candidates for deputy sheriff positions, and administers the testing process for all ranks. The Commission also manages the Grievance Committee and conducts hearings on disciplinary charges from the Sheriff's Office.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	-	6,250	6,250	7,000	750	12%
AH4X Total Revenue	0	6,250	6,250	7,000	750	12%
AH5X Personnel	51,539	53,364	53,364	57,006	3,643	7%
AH6X Commodities	671	800	800	800	-	0%
AH74X Benefits	23,581	25,408	25,408	26,090	683	3%
AH7X Contractuals	47,028	104,890	104,915	76,225	(28,665)	-27%
AH8X Capital Expenditures	-	-	-	880	880	
AH8X Total Expenses	122,819	184,461	184,486	161,002	(23,460)	-13%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	1	1	1
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ Medical Fees (71330) funds have been moved. All pre-employment physical expenses are now budgeted in Risk and \$30,000 for Psych Evaluations has been moved. Additionally, \$20,000 has been moved to the Consultants (71550) account. These funds are used for entry examinations and interviews and are more appropriately budgeted in Consultants.
- ⬆ Per Diem fees (72970) increased (\$3,410) based on actual expenses and a change in Merit Commission entry testing procedures. One on one interviews are now being conducted with the candidates. This is an extra step beyond the group interviews.
- ⬇ Mileage Reimbursement (71450) and Employment Ads (71490) are slightly reduced based on historical actuals and FY2015 projections.
- ⬆ Capital expenditures include the replacement of 1 computer.

PERFORMANCE INFORMATION:

Measurement	2010	2011	2012	2015
Candidate Applications	471	295	311	314
Candidates Who Took the Physical Fitness Test	275	253	266	203
Candidates Who Passed the Physical Fitness Test / Percentage	189 / 69%	170 / 67%	206 / 77%	160 / 79%
Candidates Who Took the Written Exam	180	166	202	160
Candidates Who Passed the Written Exam / Percentage	71 / 39%	114 / 69%	101 / 50%	96 / 60%
Candidates Certified by SMC to Sheriff	21	30	18	TBD
Candidates Appointed by Sheriff	7	12	7	TBD

❖ The years shown in the table above represent the four most recent recruitment cycles.

Lake County Revenue Budget Comparison Report - Five Year History

Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	7,725	-	-	6,250	6,250	7,106	7,000
A46X	Charges for Services	7,725	-	-	6,250	6,250	7,106	7,000
AH4X	Total Revenue	7,725	-	-	6,250	6,250	7,106	7,000

Lake County Expense Budget Comparison Report - Five Year History

Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	47,773	48,876	51,539	52,968	52,968	51,156	57,006
A51140	Overtime Salaries And Wages	567	-	-	396	396	385	-
AH5X Personnel		48,341	48,876	51,539	53,364	53,364	51,541	57,006
A61010	Office Supplies	777	774	671	800	800	457	800
AH6X Commodities		777	774	671	800	800	457	800
A74080	H/L/D Employee Benefits	6,110	6,253	14,287	15,582	15,582	14,308	15,732
A74100	Retirement Benefits/FICA	3,571	3,614	3,698	4,082	4,082	3,686	4,361
A74110	Retirement Benefits/IMRF	5,354	5,566	5,595	5,743	5,743	5,214	5,997
AH74X Benefits		15,035	15,433	23,581	25,408	25,408	23,208	26,090
A71150	Consultants	-	-	-	-	-	-	20,000
A71330	Medical Fees	48,152	10,276	15,460	50,000	50,000	21,904	-
A71450	Mileage Reimbursement	3,247	2,543	2,613	4,000	4,000	1,852	3,000
A71470	Employee Relations	-	-	-	-	25	-	25
A71490	Employment Ads-Help Wanted	5,196	-	298	5,100	5,100	3,242	4,000
A71500	Trips And Training	241	159	455	500	500	235	500
A71810	Dues And Subscriptions	300	590	590	790	790	300	790
A72970	Per Diem Fees	10,400	7,100	14,410	11,000	11,000	13,500	14,410
A79940	Miscell Contractual Services	18,461	1,215	9,785	30,500	30,500	7,930	30,500
A79950	All Other Miscellaneous	3,645	2,937	3,417	3,000	3,000	2,003	3,000
AH7X Contractuals		89,642	24,820	47,028	104,890	104,915	50,966	76,225
A84030	Computer Equipment	-	-	-	-	-	-	880
AH8X Capital Expenditures		-	-	-	-	-	-	880
AHEX Total Expenses		153,796	89,903	122,819	184,461	184,486	126,172	161,002

Law and Judicial Committee
State's Attorney

DEPARTMENT PURPOSE: The State's Attorney has the statutory duty to prosecute crimes occurring within Lake County, to represent County officials and agencies as their legal advisor, to enforce Lake County building and zoning ordinances, and to handle mental health commitment proceedings and a wide variety of other legal matters.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	9,515	4,000	4,000	4,000	-	0%
A45X Intergovernmental	1,629,194	1,600,360	1,575,360	1,677,133	76,773	5%
A46X Charges for Services	236,804	165,000	130,000	175,000	10,000	6%
A49X Transfers	-	39,588	65,514	39,190	(398)	-1%
AHM Miscellaneous	41,855	38,259	38,259	500	(37,759)	-99%
AH4X Total Revenue	1,917,369	1,847,207	1,813,133	1,895,823	48,616	3%
AH5X Personnel	9,753,481	10,184,807	10,208,207	10,115,113	(69,694)	-1%
AH6X Commodities	103,333	124,855	124,855	121,855	(3,000)	-2%
AH74X Benefits	3,537,580	3,610,497	3,628,967	3,664,866	54,369	2%
AH7X Contractuals	560,548	703,652	732,578	665,584	(38,068)	-5%
AH8X Capital Expenditures	-	-	-	61,275	61,275	
AH6X Total Expenses	13,954,941	14,623,811	14,694,607	14,628,693	4,882	0%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	129	130	128
Part Time	13	12	13

❖ The methodology used to count SAO positions was changed. Prior year data was adjusted using the new count.

BUDGET HIGHLIGHTS:

- ❖ One part time Case Review Investigator position was added in FY2015. All costs associated with this position are being reimbursed by the Money Laundering fund.
- ↓ Child Support Reimbursement (45140) revenue decreased \$25,000 based on the revised grant award amount.
- ↑ State grants (45333) increased \$42,840 due to the Juvenile Justice Council Grant (\$31,000) and a slight increase in the Violent Crimes Assistance Grant.
- ↑ Revenue from other Government Bodies (45400) increased \$49,498 for special revenue fund grant matches and salary reimbursement.
- ↑ Children's Advocacy Center Fees (46010) increased \$40,000 based on FY2014 actuals and FY2015 projections.

- ↓ State’s Attorney Automation (46250) revenue was zeroed out and moved to the State’s Attorney’s Records Automation Fund. This fund was created in FY2015 and is to be used for establishing and maintaining record keeping systems in the State’s Attorney’s Office.
- ↓ Regular Salaries and Wages (51110) decreased due to vacancies being filled at lower salaries.
- ↑ Record Storage (72520) increased \$59,902 due to the transfer of records storage costs to department budgets from FAS, where it had been previously centrally budgeted.
- ↓ All Other Miscellaneous (79950) expenses decreased \$27,959 due to a reduction in Juvenile Justice Council grant award.
- ❖ Capital replacements include 37 computer and 6 printer replacements.

Total case filings in 2014 totaled 173,266. This is down 35% compared to the peak number in 2005 of 267,888. In response to caseload decreases, cuts were made in the County Administrator’s stage of budget preparation. Three vacant full time positions were eliminated. This would have resulted in a \$164,146 decrease to salaries and a total reduction of \$242,427.

- During the budget process, one vacant full time position was restored. The result of only two full time positions being eliminated is a \$96,643 decrease to salaries.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Children’s Advocacy Center: Children Interviewed	606	681	692	NA

- ❖ Child interviews are performed at the Children’s Advocacy Center as part of any investigation into allegations of physical or sexual abuse of a child or adult with developmental disabilities.

Lake County Revenue Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A43060	Overweight Fees - States Attorney	6,563	7,617	9,515	4,000	4,000	3,444	4,000
A43X	Fines and Forfeitures	6,563	7,617	9,515	4,000	4,000	3,444	4,000
A45020	All Other Salary Reimbursement	118,790	125,613	130,237	141,200	141,200	-	146,947
A45120	Sheriff Work Release	-	37	-	-	-	-	-
A45140	Child Support IV-D Reimb	990,874	761,871	722,627	725,000	700,000	432,942	700,000
A45280	Salary Reimbursement	204,959	156,733	132,621	144,677	144,677	84,395	144,677
A45330	Grants - Other	16,559	6,250	-6,250	-	-	6,250	-
A45333	Grants - State	20,045	21,758	97,937	28,160	28,160	88,121	71,000
A45334	Grants - Federal	638,235	518,338	473,815	474,476	474,476	311,730	478,164
A45350	Other State Funds	12,065	6,500	5,500	5,215	5,215	3,500	5,215
A45400	Revenue From Other Government Bodies	109,022	69,674	72,709	81,632	81,632	-	131,130
A45X	Intergovernmental	2,110,550	1,666,775	1,629,194	1,600,360	1,575,360	926,938	1,677,133
A46010	Fees	12,973	18,614	43,335	5,000	5,000	91,878	45,000
A46250	States Attorneys Fees	145,886	141,167	132,674	125,000	125,000	118,856	130,000
A46255	STAA - States Attorney Automation	20,890	63,733	60,795	35,000	-	-	-
A46X	Charges for Services	179,749	223,514	236,804	165,000	130,000	210,735	175,000
A49920	Transfers From Other Funds	15,048	44,098	-	39,588	65,514	-	39,190
A49X	Transfers	15,048	44,098	-	39,588	65,514	-	39,190
A49910	All Other Miscellaneous Revenue	14,438	2,726	41,855	38,259	38,259	1,063	500
AHM	Miscellaneous	14,438	2,726	41,855	38,259	38,259	1,063	500
AH4X	Total Revenue	2,326,348	1,944,731	1,917,369	1,847,207	1,813,133	1,142,180	1,895,823

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	8,868,400	8,893,119	9,260,045	9,815,246	9,815,246	8,744,868	9,718,603
A51120	Permanent PT Salaries/Wages	462,301	477,963	422,493	454,438	477,838	382,288	484,617
A51135	Payroll Contingency	-	-	-	-102,877	-102,877	-	-101,607
A51210	Performance Appraisals	3,107	9,560	11,789	-	-	20,368	-
A51220	Vacation payout	28,948	32,606	26,443	-	-	56,530	-
A51230	Sick Payout	15,080	9,082	15,519	-	-	17,280	-
A51240	Opt Out Premium	19,384	18,345	17,192	18,000	18,000	11,826	13,500
AH5X Personnel		9,397,221	9,440,676	9,753,481	10,184,807	10,208,207	9,233,161	10,115,113
A61010	Office Supplies	15,704	11,345	12,100	21,000	21,000	8,396	18,000
A61020	Computer Supplies	1,834	5,427	6,498	9,700	9,700	1,705	9,700
A61030	Books Manuals And Periodicals	28,923	24,845	24,329	24,634	24,634	23,291	24,634
A61040	Operational Supplies	46,695	52,481	44,161	51,671	51,671	11,658	51,671
A65090	Gasoline	17,416	17,919	16,246	17,850	17,850	8,141	17,850
AH6X Commodities		110,572	112,017	103,333	124,855	124,855	53,191	121,855
A74080	H/L/D Employee Benefits	1,527,491	1,574,787	1,752,165	1,794,227	1,810,907	1,706,216	1,877,932
A74100	Retirement Benefits/FICA	682,612	687,427	706,269	775,938	777,728	667,418	773,806
A74110	Retirement Benefits/IMRF	1,032,429	1,067,339	1,079,146	1,040,332	1,040,332	949,350	1,013,128
AH74X Benefits		3,242,532	3,329,553	3,537,580	3,610,497	3,628,967	3,322,984	3,664,866
A71120	Interpreters	2,437	4,727	4,817	8,250	8,250	1,811	5,000
A71140	Legal Services	140,536	130,251	128,994	150,000	150,000	107,505	135,000
A71150	Consultants	33,465	11,530	29,032	30,000	30,000	8,740	27,000
A71230	Software Maintenance	29,644	26,634	7,121	31,200	31,200	6,067	25,000
A71250	Document Imaging	-	-	17,566	29,500	29,500	15,713	29,500
A71270	Email Archival	-	-	-	1,890	1,890	-	-
A71450	Mileage Reimbursement	6,540	5,422	5,669	6,000	6,000	3,218	6,000
A71470	Employee Relations	1,275	2,077	2,024	2,500	3,475	401	3,550
A71500	Trips And Training	38,411	28,944	38,006	48,000	48,000	33,161	48,000
A71810	Dues And Subscriptions	4,035	4,176	4,840	7,375	7,375	4,002	6,875
A71830	Transcripts _A71830	70,388	65,980	64,460	76,300	76,300	51,520	65,000
A71840	Publications & Legal Notices	7,494	8,278	3,554	14,500	14,500	4,938	14,500
A71910	Gas For Heating	1,354	1,497	2,496	3,833	3,833	1,413	3,833
A71920	Electricity	5,980	3,724	3,681	7,700	7,700	3,305	7,000
A71930	Water And Sewer Charges	280	340	320	700	700	220	700
A71940	Telephone	757	942	1,036	1,000	1,000	80	-
A71950	Cellular Phones	22,879	18,760	15,391	19,611	19,611	11,135	19,611
A71955	Cell Phone Allowance	-	2,055	4,330	6,300	6,300	4,675	6,300
A71960	Data/Telecommunications	13,789	17,800	12,318	20,655	20,655	9,191	19,765
A71965	Radio User Fees	-	-	-	-	-	-	4,212
A71970	Courier Services	-253	3,017	3,251	3,500	3,500	3,209	3,500
A72020	Investigative Expense	-	640	306	1,500	1,500	-	1,000
A72140	Unemployment Compensation	270	-	-	-	102	214	-
A72170	Liability And Work Comp Insurance	22,364	22,793	283	624	1,258	1,258	624
A72210	Motor Vehicle Maintenance & Repairs	6,821	8,615	6,511	9,000	9,000	4,430	8,000
A72280	Equipment Maintenance	-	-	-	400	400	-	400
A72510	Building Rentals	50,337	12,584	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	-	59,902
A72530	Equipment Rental	33,752	45,251	34,949	37,755	37,755	20,976	25,512
A72820	Postage	3,472	2,292	95	350	350	108	350
A72960	Witness Fees	21,475	13,701	11,763	30,500	30,500	4,302	15,000

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A73195	Indirect Cost Allocations	22,535	-	-	-	-	-	-
A79920	Transfers Other Funds	-	-	-	-	-	145,418	-
A79940	Miscell Contractual Services	169,688	106,065	103,512	97,050	115,769	113,378	94,750
A79950	All Other Miscellaneous	25,810	23,458	54,224	57,659	66,155	51,009	29,700
AH7X Contractuals		735,535	571,551	560,548	703,652	732,578	611,395	665,584
A84030	Computer Equipment	870	-	-	-	-	-	61,275
AH8X Capital Expenditures		870	-	-	-	-	-	61,275
AHEX Total Expenses		13,486,730	13,453,796	13,954,941	14,623,811	14,694,607	13,220,730	14,628,693

Revenue, Records and Legislation Committee

Treasurer

DEPARTMENT PURPOSE: The Office of the Treasurer manages the billing, collection, and distribution of real estate taxes for/to all taxing districts in Lake County; safeguards and properly invests County funds; manages deposits that are made on behalf of Lake County and various County agencies; and administers fund balances to meet the County's various financial needs.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	3,815,985	3,882,000	3,882,000	3,560,000	(322,000)	-8%
A49X Transfers	26,800	26,800	26,800	26,800	-	0%
AHM Miscellaneous	1,385,709	728,491	728,491	1,203,500	475,009	65%
AH4X Total Revenue	5,228,494	4,637,291	4,637,291	4,790,300	153,009	3%
AH5X Personnel	913,179	968,256	968,256	969,240	984	0%
AH6X Commodities	10,545	9,200	9,200	9,200	-	0%
AH74X Benefits	384,342	414,149	414,149	581,807	167,658	40%
AH7X Contractuals	63,693	91,091	91,491	75,135	(15,956)	-18%
AHEX Total Expenses	1,371,758	1,482,697	1,483,097	1,635,382	152,685	10%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	16	16	16
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Penalty Cost & Interest revenue (41130) has been decreased to better reflect anticipated 2016 activity.
- ↑ Interest revenue (48010) has been increased conservatively to reflect higher earning potential.
- ❖ Printing services (72830) have been increased slightly to reflect the increased cost of printing property tax bills, mobile homes service tax bills, and final notices for each, as well as courtesy notices.

Lake County Revenue Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41130	Penalty Cost & Interest On Collect	4,275,387	3,702,525	3,718,301	3,800,000	3,800,000	3,570,767	3,500,000
A41150	Tax Sale/Redemption P I & Cost	67,609	94,884	97,684	82,000	82,000	107,580	60,000
A41X	Taxes	4,342,996	3,797,409	3,815,985	3,882,000	3,882,000	3,678,347	3,560,000
A45030	Inheritance Tax Reimbursement	765,124	-	-	-	-	-	-
A45X	Intergovernmental	765,124	-	-	-	-	-	-
A49920	Transfers From Other Funds	30,806	30,965	26,800	26,800	26,800	-	26,800
A49X	Transfers	30,806	30,965	26,800	26,800	26,800	-	26,800
A48010	Interest	633,435	434,135	1,381,542	724,291	724,291	428,255	1,200,000
A48011	1st Midwest Bank Interest Earned	1,549	2,313	2,382	2,200	2,200	2,247	1,500
A48015	Gain/Loss on Year End Valuation of Investment	52,661	36,714	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,975	2,020	1,785	2,000	2,000	1,795	2,000
AHM	Miscellaneous	689,620	475,182	1,385,709	728,491	728,491	432,297	1,203,500
AH4X	Total Revenue	5,828,546	4,303,556	5,228,494	4,637,291	4,637,291	4,110,644	4,790,300

Lake County Expense Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	968,511	914,366	906,640	956,756	956,756	816,948	966,240
A51140	Overtime Salaries And Wages	-	-	1,307	10,000	10,000	93	-
A51190	Judges Of Election	-	185	-	-	-	100	-
A51210	Performance Appraisals	-	-	1,395	-	-	1,755	-
A51220	Vacation payout	8,160	4,925	1,471	-	-	2,520	-
A51230	Sick Payout	-	5,979	-	-	-	-	-
A51240	Opt Out Premium	3,635	4,327	2,365	1,500	1,500	2,769	3,000
AH5X Personnel		980,305	929,782	913,179	968,256	968,256	824,185	969,240
A61020	Computer Supplies	-	-	483	-	-	-	-
A61040	Operational Supplies	11,200	5,405	9,969	9,200	9,200	5,524	9,200
A65180	Miscellaneous Commodities	-	-	93	-	-	-	-
AH6X Commodities		11,200	5,405	10,545	9,200	9,200	5,524	9,200
A74080	H/L/D Employee Benefits	224,216	187,896	216,940	235,859	235,859	182,941	405,696
A74100	Retirement Benefits/FICA	70,895	67,742	66,388	74,072	74,072	60,491	74,147
A74110	Retirement Benefits/IMRF	107,548	105,269	101,014	104,218	104,218	85,563	101,964
AH74X Benefits		402,659	360,907	384,342	414,149	414,149	328,994	581,807
A71140	Legal Services	-	-	-	1,500	1,500	-	-
A71150	Consultants	1,590	-	-	-	-	-	-
A71220	Computer Services	-	-	1,612	-	-	-	-
A71270	Email Archival	-	-	-	225	225	-	-
A71450	Mileage Reimbursement	121	488	223	800	800	219	800
A71470	Employee Relations	-	-	-	-	400	-	400
A71500	Trips And Training	1,333	1,391	1,033	6,000	6,000	780	6,000
A71810	Dues And Subscriptions	726	2,797	1,812	2,625	2,625	1,310	2,625
A71840	Publications & Legal Notices	9,020	8,184	7,500	12,500	12,500	-	9,000
A71950	Cellular Phones	1,770	1,801	1,852	1,750	1,750	1,502	1,800
A71970	Courier Services	-	-	-	1,841	1,841	2,630	3,960
A72260	Office Equip Maintenance And Repairs	-	-	-	3,750	3,750	144	3,750
A72280	Equipment Maintenance	1,612	1,560	3,027	-	-	1,618	-
A72530	Equipment Rental	1,874	1,996	3,916	3,600	3,600	1,614	3,600
A72815	Bank Service Charges	2,373	3,610	1,744	10,500	10,500	1,263	1,200
A72830	Printing Services	39,752	38,386	40,973	46,000	46,000	36,936	42,000
AH7X Contractuals		60,172	60,214	63,693	91,091	91,491	48,016	75,135
AHEX Total Expenses		1,454,336	1,356,308	1,371,758	1,482,697	1,483,097	1,206,720	1,635,382

Other Property Tax Funds

2016 Approved Budget

Public Works and Transportation Committee

Bridge Tax

DEPARTMENT PURPOSE: The Bridge Tax is a property-based tax, and the proceeds are restricted to the funding of drainage-related projects, such as bridges, culverts, curbs, ditches, drains, and associated features. The proceeds may also be used to fund joint bridge projects or to secure non-County funding for similar projects. The County's highway improvement program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	3,894,081	3,904,550	3,904,550	3,904,550	-	0%
A45X Intergovernmental	20,867	72,000	84,600	56,000	(16,000)	-22%
AHM Miscellaneous	24,630	9,532	9,532	14,698	5,166	54%
AH4X Total Revenue	3,939,578	3,986,082	3,998,682	3,975,248	(10,834)	0%
AH7X Contractuals	48,491	79,300	150,400	80,900	1,600	2%
AH8X Capital Expenditures	5,825,234	3,921,341	9,192,400	3,894,567	(26,774)	-1%
AHEX Total Expenses	5,873,725	4,000,641	9,342,800	3,975,467	(25,174)	-1%

BUDGET HIGHLIGHTS:

- ▼ Revenue from Other Governments (IDOT - 45400) decreased compared to FY2015 because the reimbursable portion of the Stearns School Bridget Deck replacement has decreased.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	3,733,593	3,898,480	3,888,996	3,904,550	3,904,550	3,832,980	3,904,550
A41110	Prior Year Property Taxes	1,043	1,987	-	-	-	942	-
A41120	TIF Districts Property Taxes	7,276	11,665	5,084	-	-	5,809	-
A41X	Taxes	3,741,912	3,912,132	3,894,081	3,904,550	3,904,550	3,839,731	3,904,550
A45400	Revenue From Other Government Bodies	100,169	101,096	20,867	72,000	84,600	1,086	56,000
A45X	Intergovernmental	100,169	101,096	20,867	72,000	84,600	1,086	56,000
A48010	Interest	17,769	26,534	24,630	9,532	9,532	12,307	14,698
AHM	Miscellaneous .	17,769	26,534	24,630	9,532	9,532	12,307	14,698
AH4X	Total Revenue	3,859,850	4,039,762	3,939,578	3,986,082	3,998,682	3,853,124	3,975,248

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71150	Consultants	52,597	52,919	48,491	79,300	150,400	70,972	80,900
	AH7X Contractuals	52,597	52,919	48,491	79,300	150,400	70,972	80,900
A85020	Roads & Road Constr & Maintenance	2,831,593	4,612,622	5,825,234	3,921,341	9,192,400	1,782,356	3,894,567
	AH8X Capital Expenditures	2,831,593	4,612,622	5,825,234	3,921,341	9,192,400	1,782,356	3,894,567
	AHEX Total Expenses	2,884,190	4,665,540	5,873,725	4,000,641	9,342,800	1,853,328	3,975,467

Public Works and Transportation Committee
Division of Transportation

DEPARTMENT PURPOSE: The Lake County Division of Transportation (DOT) provides safe, efficient, and well-maintained County highways and bikeways to improve the general welfare of travelers and to foster the orderly economic development of the County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	14,201,931	14,128,378	14,128,378	14,128,378	-	0%
A45X Intergovernmental	371,307	511,350	511,350	479,768	(31,582)	-6%
A46X Charges for Services	2,170,267	2,411,965	2,411,965	2,389,989	(21,976)	-1%
A49X Transfers	2,201,923	2,021,754	2,021,754	1,919,345	(102,409)	-5%
AHM Miscellaneous	183,570	75,713	75,713	579,466	503,753	665%
AH4X Total Revenue	19,128,997	19,149,160	19,149,160	19,496,946	347,786	2%
AH5X Personnel	10,462,729	10,435,653	10,435,653	10,580,563	144,910	1%
AH6X Commodities	3,083,505	2,974,624	2,974,624	2,382,321	(592,303)	-20%
AH74X Benefits	3,898,364	4,038,523	4,038,523	4,136,895	98,372	2%
AH7X Contractuals	1,610,849	2,130,941	2,147,571	2,265,784	134,843	6%
AH8X Capital Expenditures	693,891	1,273,999	2,015,820	1,239,260	(34,739)	-3%
AHEX Total Expenses	19,749,338	20,853,740	21,612,192	20,604,823	(248,917)	-1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	123	125	126
Part Time	19	19	20

BUDGET HIGHLIGHTS:

- ❖ The large increase in Miscellaneous Revenue (49910) is due to the increased transfer of salary reimbursement from Fund 269 ¼% Sales Tax. This salary reimbursement was previously budgeted in Transfers (49920), which is why that line item has decreased. Salaries (51110) decreased significantly due to replacing vacancies with Tier 2 employees and retirements. Tier 2 savings in FY2016 is \$291,654.
- ↑ Radio fees have been included in the departmental budgets for the first time in FY2016, causing a \$34,000 increase in Telecommunications (71960).
- ↑ Buildings and structures (82010) are up significantly to fund a materials lab renovation, replace sprinkler heads in the truck barn, install Uninterrupted Power Supply (UPS) in the server room, replace the welding lift, repair the apron on the body shop, and replace two exterior doors.

- ↑ DOT's New Program Request for a full time and part time position road maintenance worker to support the addition of one snowplow route for winter has been approved and added into DOT's FY2016 budget. A new snowplow had already been approved and purchased in FY2015. Total cost for salaries, benefits, and engineering supplies is \$101,952.
- ↓ Due to continued lower gasoline (65090) and diesel fuel (65100) prices, the FY2016 approved budget was reduced from FY2015 by \$569,803.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Major Access Permit Review Comment Responses Issued Within 15 Days	97%	93%	85%	100%
Intergovernmental or Interagency Agreements Executed	38	44	46	30
Actual Contract Bid Awards As A Percentage Of Est. Construction Costs	78%	90%	88%	85%
Percentage Change In Construction Contract Amt. Due To Change Orders	0.4%	0.1%	0.8%	0%
County Highway Lane Miles Under Construction	164	234	186	200
Roadway Construction Projects...				
...Completed Within 30 Days Of Target Completion Date	71%	73%	70%	75%
...Completed Within 30-60 Days Of Target Completion Date	8%	17%	20%	15%
...Completed More Than 60 Days After Target Completion Date	21%	10%	10%	10%
County Highway Bridges...				
...With A Sufficiency Rating Of 80 Or Higher	NA	91%	NA	90%
...With A Sufficiency Rating Of 50 Or Higher	NA	100%	NA	100%
Traffic Signals Connected To The Lake County PASSAGE Network	470	502	552	593
Interconnected Arterial Travel Corridors				
Traffic Signal Travel Corridors Re-Timed	1	9	10	9
Percentage Decrease In Travel Time Achieved In Re-Timed Corridors	12%	18%	10%	10%
Average Lane Miles Maintained Per Snow And Ice Control Route	32.56	32.59	33.32	32.30

- ❖ County highway bridge inspections are performed bi-annually.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	13,867,632	13,644,679	14,183,398	14,114,878	14,114,878	13,855,592	14,114,878
A41110	Prior Year Property Taxes	3,918	6,985	-	-	-	3,378	-
A41120	TIF Districts Property Taxes	27,186	42,390	18,533	13,500	13,500	21,053	13,500
A41X Taxes		13,898,736	13,694,054	14,201,931	14,128,378	14,128,378	13,880,024	14,128,378
A45150	Highway Dept Rent Right Of Way	20,520	48,236	29,680	20,650	20,650	36,797	19,068
A45340	Other Federal Funds	157,846	145,295	142,769	160,700	160,700	166,453	160,700
A45350	Other State Funds	11,476	2,298	-	-	-	-	-
A45390	Revenue From Townships	176,085	105,600	57,523	130,000	130,000	-	100,000
A45400	Revenue From Other Government Bodies	270,375	178,946	141,334	200,000	200,000	201,144	200,000
A45X Intergovernmental		636,302	480,375	371,307	511,350	511,350	404,394	479,768
A46630	Highway-Motor Equipment Service	768,774	706,850	592,152	745,000	745,000	535,182	710,203
A46650	Highway Permit Fees	16,038	45,075	56,325	60,000	60,000	24,775	70,000
A46660	Highway Truck Fees	75,890	90,725	138,335	90,000	90,000	124,237	110,000
A46670	Utility Fees	167,575	168,571	243,315	150,000	150,000	152,500	200,000
A46830	Service Station	1,410,498	1,333,965	1,140,140	1,366,965	1,366,965	692,062	1,299,786
A46X Charges for Services		2,438,775	2,345,186	2,170,267	2,411,965	2,411,965	1,528,756	2,389,989
A49920	Transfers From Other Funds	2,152,195	2,012,909	2,201,923	2,021,754	2,021,754	1,679,924	1,919,345
A49X Transfers		2,152,195	2,012,909	2,201,923	2,021,754	2,021,754	1,679,924	1,919,345
A48010	Interest	11,420	16,034	16,806	4,713	4,713	1,158	4,713
A48110	Subdivision Review Reimbursement	810	1,275	1,690	1,000	1,000	758	1,500
A48320	Proceeds From Sale Of Assets	55,687	56,463	48,200	50,000	50,000	23,637	50,000
A49910	All Other Miscellaneous Revenue	19,676	23,117	116,874	20,000	20,000	11,084	523,253
AHM Miscellaneous		87,593	96,890	183,570	75,713	75,713	36,637	579,466
AH4X Total Revenue		19,213,601	18,629,414	19,128,997	19,149,160	19,149,160	17,529,735	19,496,946

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	8,908,385	8,975,847	9,015,002	9,720,693	9,720,693	8,592,629	9,885,831
A51135	Payroll Contingency	-	-	-	-157,705	-157,705	-	-106,874
A51140	Overtime Salaries And Wages	539,370	738,526	1,328,840	866,665	866,665	762,852	795,607
A51160	Holiday Pay	4,662	5,091	833	-	-	-	-
A51180	Special Pay	4,050	4,329	6,435	-	-	4,848	-
A51190	Judges Of Election	-	50	-	-	-	100	-
A51210	Performance Appraisals	7,142	8,832	14,745	-	-	18,481	-
A51220	Vacation payout	25,181	25,248	49,547	-	-	28,439	-
A51230	Sick Payout	27,901	29,338	41,098	-	-	8,926	-
A51240	Opt Out Premium	6,634	8,884	6,231	6,000	6,000	5,019	6,000
AH5X Personnel		9,523,326	9,796,145	10,462,729	10,435,653	10,435,653	9,421,294	10,580,563
A61010	Office Supplies	12,710	16,469	12,595	17,000	18,000	9,828	18,000
A61020	Computer Supplies	18,529	8,379	7,419	12,750	12,750	12,107	11,250
A61030	Books Manuals And Periodicals	2,321	1,380	1,602	4,000	4,000	1,154	4,000
A61040	Operational Supplies	16,295	21,996	26,851	32,000	31,000	12,930	31,000
A61060	Clothing And Uniforms	26,447	27,192	28,560	32,000	32,000	28,570	32,000
A63010	Building, Grounds Maintenance Supplies	53,889	51,158	40,599	57,000	57,000	34,399	57,000
A65040	Highway Maintenance and Supplies	46,996	33,928	39,591	45,000	45,000	16,258	46,000
A65050	Engineering Supplies	328	2,955	2,735	6,000	6,000	4,013	6,000
A65060	Sign And Safety Supplies	19,377	24,864	27,414	35,000	35,000	21,840	35,000
A65070	Automotive Parts	546,593	715,770	892,148	730,000	730,000	595,583	708,000
A65080	Shop Supplies	67,606	70,260	75,461	65,680	65,680	61,188	65,680
A65090	Gasoline	1,482,203	1,324,179	1,229,443	1,397,545	1,397,545	647,172	968,938
A65100	Diesel Fuel	398,391	406,384	638,132	465,649	465,649	220,431	324,453
A65110	Lubricants	71,797	56,445	60,955	75,000	75,000	47,314	75,000
A65180	Miscellaneous Commodities	-	-	-	-	-	1,000	-
AH6X Commodities		2,763,482	2,761,360	3,083,505	2,974,624	2,974,624	1,713,786	2,382,321
A74080	H/L/D Employee Benefits	1,717,320	1,736,659	1,948,325	2,133,671	2,133,671	1,899,444	2,217,550
A74100	Retirement Benefits/FICA	711,399	734,295	784,238	793,423	793,423	704,820	807,299
A74110	Retirement Benefits/IMRF	1,039,387	1,099,160	1,165,801	1,111,429	1,111,429	975,104	1,112,046
AH74X Benefits		3,468,106	3,570,114	3,898,364	4,038,523	4,038,523	3,579,368	4,136,895
A71150	Consultants	42,229	17,613	28,605	-23,534	-23,534	20,342	47,000
A71220	Computer Services	87,610	78,675	75,326	110,027	110,027	69,612	109,023
A71270	Email Archival	-	-	-	1,890	1,890	-	-
A71330	Medical Fees	-	3,256	-	3,000	3,000	3,120	3,000
A71430	Tuition Reimbursement	1,779	2,095	3,820	6,000	6,000	2,000	6,000
A71450	Mileage Reimbursement	994	273	-	1,000	1,000	-	1,000
A71470	Employee Relations	-	-	-	-	3,575	1,639	3,575
A71500	Trips And Training	29,059	47,573	60,331	55,000	55,000	41,170	60,000
A71810	Dues And Subscriptions	18,521	19,470	18,162	20,000	20,000	15,200	20,000
A71840	Publications & Legal Notices	4,126	4,496	5,416	5,000	5,000	5,694	6,000
A71910	Gas For Heating	46,786	57,914	77,816	82,950	82,950	55,739	82,950
A71920	Electricity	129,931	122,448	101,873	132,193	132,193	75,795	122,193
A71930	Water And Sewer Charges	9,654	7,368	10,374	8,000	8,000	6,948	11,000
A71940	Telephone	35,365	36,836	23,208	50,000	50,000	11,216	40,000
A71950	Cellular Phones	29,637	39,383	48,871	51,000	51,000	48,216	59,945
A71960	Data/Telecommunications	-	-	-	-	-	-	34,000
A72210	Motor Vehicle Maintenance & Repairs	56,809	74,948	70,265	65,000	65,000	43,314	65,000
A72240	Radio Equipment Maintenance & Repair	1,173	-	45	1,500	1,500	-	1,500

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72250	Bldg & Grounds Maintenance & Repairs	82,532	82,335	85,353	99,200	99,200	69,794	99,200
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	500	-
A72410	All Other Maintenance And Repairs	650	378	523	2,000	2,000	1,887	2,000
A72530	Equipment Rental	7,305	8,096	6,723	9,000	9,000	5,911	9,000
A72820	Postage	4,272	3,086	5,152	8,000	8,000	2,923	8,000
A72830	Printing Services	14,164	7,981	8,995	15,000	28,055	14,876	15,000
A72840	Temporary Employment Services	-	-	-	14,950	14,950	17,589	21,418
A73195	Indirect Cost Allocations	927,213	891,813	902,953	1,316,065	1,316,065	1,316,065	1,341,280
A79940	Miscell Contractual Services	7,264	2,581	92	2,500	2,500	-458	2,500
A79950	All Other Miscellaneous	85,806	100,482	76,946	95,200	95,200	65,298	95,200
AH7X Contractuals		1,622,877	1,609,099	1,610,849	2,130,941	2,147,571	1,894,389	2,265,784
A81020	Right Of Way And Easements	129	1,166	703	5,000	5,000	484	5,000
A82010	Buildings And Structures	66,759	116,384	92,848	63,000	100,891	87,909	275,500
A83010	Motor Vehicles	175,301	207,170	18,691	83,000	83,000	70,227	84,000
A84010	Construction & Maintenance Equipment	532,835	625,994	510,277	996,500	1,700,430	1,352,402	798,500
A84030	Computer Equipment	60,213	73,264	67,678	123,499	123,499	99,868	73,260
A84060	Furniture And Office Equipment	2,017	1,669	3,694	3,000	3,000	3,103	3,000
AH8X Capital Expenditures		837,253	1,025,647	693,891	1,273,999	2,015,820	1,613,992	1,239,260
AH9X Total Expenses		18,215,045	18,762,365	19,749,338	20,853,740	21,612,192	18,222,829	20,604,823

Financial and Administrative Committee

FICA

DEPARTMENT PURPOSE: The FICA dedicated property tax levy fund provides for the County's share of Social Security and Medicare programs. All employer contributions are paid from this fund, with the exception of contributions on behalf of enterprise and agency fund employees.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	10,536,927	11,776,656	11,776,656	12,000,000	223,344	2%
AHM Miscellaneous	16,938	4,836	4,836	4,836	-	0%
AH4X Total Revenue	10,553,865	11,781,492	11,781,492	12,004,836	223,344	2%
AH7X Contractuals	10,888,794	11,975,395	11,975,395	11,941,889	(33,505)	0%
AHEX Total Expenses	10,888,794	11,975,395	11,975,395	11,941,889	(33,505)	0%

Lake County Revenue Budget Comparison Report - Five Year History

FICA.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	11,467,465	10,720,819	10,523,166	11,776,656	11,776,656	11,560,295	12,000,000
A41110	Prior Year Property Taxes	3,332	6,283	-	-	-	2,818	-
A41120	TIF Districts Property Taxes	22,816	34,422	13,761	-	-	16,076	-
A41X	Taxes	11,493,613	10,761,525	10,536,927	11,776,656	11,776,656	11,579,189	12,000,000
A48010	Interest	4,012	9,707	13,918	2,836	2,836	2,435	2,836
A49910	All Other Miscellaneous Revenue	2,130	2,898	3,020	2,000	2,000	3,585	2,000
AHM	Miscellaneous	6,142	12,606	16,938	4,836	4,836	6,019	4,836
AH4X	Total Revenue	11,499,755	10,774,130	10,553,865	11,781,492	11,781,492	11,585,208	12,004,836

Lake County Expense Budget Comparison Report - Five Year History

FICA.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79920	Transfers Other Funds	10,757,522	9,938,588	10,888,794	11,975,395	11,975,395	10,007,393	11,941,889
AH7X	Contractuals	10,757,522	9,938,588	10,888,794	11,975,395	11,975,395	10,007,393	11,941,889
AHEX	Total Expenses	10,757,522	9,938,588	10,888,794	11,975,395	11,975,395	10,007,393	11,941,889

Health and Community Services Committee

Health Department

DEPARTMENT PURPOSE: The Lake County Health Department (LCHD) provides a comprehensive array of preventive and environmental health services, including outpatient medical, dental and mental health services. The LCHD was established by referendum in 1956, and is governed by a 12-member appointed Board of Health.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	19,470,374	19,925,097	19,925,097	21,873,320	1,948,223	10%
A42X Licenses & Permits	1,906,786	1,992,140	1,992,140	1,983,806	(8,334)	0%
A43X Fines and Forfeitures	27,006	25,000	25,000	30,462	5,462	22%
A45X Intergovernmental	38,972,200	39,779,105	42,330,912	40,640,737	861,632	2%
A46X Charges for Services	3,545,497	3,550,083	3,596,356	4,264,948	714,865	20%
A49X Transfers	7,617,287	8,216,953	8,416,953	7,730,597	(486,356)	-6%
AHM Miscellaneous	235,605	327,230	136,845	418,064	90,834	28%
AH4X Total Revenue	71,774,756	73,815,609	76,423,304	76,941,934	3,126,325	4%
AH5X Personnel	42,118,708	44,440,699	45,305,385	45,543,873	1,103,174	2%
AH6X Commodities	1,931,406	2,093,212	2,219,315	2,117,882	24,671	1%
AH74X Benefits	15,857,447	17,070,809	17,421,395	17,635,695	564,887	3%
AH7X Contractuals	9,781,167	8,903,745	10,209,722	8,942,339	38,594	0%
AH8X Capital Expenditures	3,293,703	832,116	2,436,623	796,687	(35,429)	-4%
AH6X Total Expenses	72,982,432	73,340,580	77,592,439	75,036,476	1,695,896	2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	762	757	772
Part Time	131	127	115

BUDGET HIGHLIGHTS:

- ↑ The revenue mix has changed considerably in FY2016 due to the transition to managed care and insurance carriers. Overall, revenue is up 4% compared to the FY2015 budget, primarily in the area of Charges for Service as the shift continues toward more fee-for-service provision of services.
- ↓ Several State grants have cuts totaling more than \$900,000.
- ↑ Federal Bureau Prisons (45190) is a new line item to provide services to individuals on federal probation, including counseling, urine testing, mental health intake assessment and psychiatric evaluation.
- ↑ There are increases in two dental related line items, Managed Care – Dental (45286) and Dental Fees (46980). This reflects an increased focus on pediatric patients.

- ↑ Fifteen full time positions were added, primarily funded by Primary Care grants. Provider staff generates revenue which offsets the cost of support staff, such as CMA's and nurses. Part time positions are reduced by twelve.
- ↑ Commodities are up 1% in total, with the largest increases in Food & Provisions (61080) and Medical Supplies (62010). Both of the increases are primarily in the Behavioral Health area, with Williams Consent grant-covered food/provision expenses for the new Zion drop-in center and medical supplies for the chemical dependency programs.
- ❖ NexGen-related costs are distributed among Consultants (71150), Computer services (71120), and Application hosting (71260) and total \$1,650,100 for FY2016. This is relatively flat compared to FY2015.
- ↑ Temporary employment services (72840), contract physicians (72850) and contract providers (72870) have all increased in the FY2016 budget. Shortage of providers and certain flex support staff such as CMA's require the use of staffing agencies and contract providers.
- ❖ \$287,000 in Building Improvements (82020) has been included in the FY2016 budget. This includes \$69,000 for sealing and striping multiple parking lots; carpeting at the WRS and Group Home; exterior painting and bathroom improvements at 3002 Grand Avenue; various other improvements at BMB, North Shore Health Center, and North Chicago Clinic; and security improvements and card access wiring at 3010 Grand Avenue.
- ❖ \$262,000 is budgeted for the ongoing scheduled replacement of 25% of computers (84030) annually, and the purchase of 1 replacement vehicle and the lease of 2 vehicles in Motor Vehicles (83010).
- ❖ A New Program Request for CCIP funding for the renovation of the existing Belvidere Medical Building second floor north wing dental clinic has been approved in the CCIP program.
- ❖ The Health Department had New Program Requests approved for a Tobacco Cessation program and a Nutrition Services program, both of which are estimated to generate revenue equal to the full program cost.

PERFORMANCE INFORMATION:

Goal	FY2013 Actual Performance	FY2014 * Actual Performance	FY2015 Projected Performance	FY2016 Target Performance
Behavioral Health				
Educate three community agencies per quarter on mental health issues affecting children and adolescents		4.7/quarter	5.5/quarter	3/quarter
60% of the children and adolescents engaged in the Trauma Treatment program will show a decrease in trauma symptoms from first session to program completion, as measured by standardized assessment tool		84%	94%	60%
70% of scattered apartment program clients with severe mental illness will engage in at least 4 hours of physical activity monthly		93%	92%	70%
The occupancy rate for the Addictions Treatment program will increase to 85%	79%	85%	88%	85%
Primary Care				
90% of prenatal patients will enter prenatal care in 1st trimester		72%	74%	90%
90% of children ages 2-36 months, who are seen by LCHD/CHC providers within the last 12 months, will be up-to-date with their vaccination requirements **		91%	88%	90%
100% of patients age 18 and older who use tobacco receive tobacco cessation counseling intervention and/or pharmacotherapy.		81%	80%	100%
Administrative Services				
Reduce the time to fill a position by 33% from 90 days to 60 days	77 days	71 days	71 days	60 days
Maintain an average weekly Facebook post reach of 1,000	848	1,041	2,857	1,000
All LCHD/CHC sites will experience computer network availability of 99.9% of business hours monthly			99.8%	99.9%
The number of procurement card purchases made with contracted suppliers are equal to or greater than 98% of total purchases		98%	98%	98%
Population Health				
90% of homeowners with aerobic treatment units on their septic systems will perform annually required service and report the service by December 31, 2016.	NA	78%	83%	90%
Increase the number of rabies-vaccinated pets in Lake County by 2% by December 2014.	118,157	119,587	120,811	2%
100 previously unidentified, abandoned wells are identified and sealed by June 30, 2016. (Year-to-year counts are cumulative)	NA	77	94	100

- ❖ * An agency-wide Performance Measurement Initiative was fully in place for 2014. Each program established goals, objectives, and outcomes driven by the agency's strategic plan. Many activities have been measured for years as part of a continuous quality improvement effort long before this new initiative. As the methodology across the agency was refined to set many measures, the data for 2014 serves as a new baseline for most. Where the data source and reporting methodology remain unchanged, data is available for earlier periods. For many measures, the newly defined measures do not allow for comparison to prior years and year-over-year progress toward future targets.
- ❖ The 2014 data reflects the first year that population-based reporting was implemented in Primary Care Services. This means that the population of all Primary Care Services patients that met the specific clinical measure criteria was included in the 2014 calculation. In previous years, a sampling of patient charts was used to calculate the clinical measure data. Because the electronic health record had been fully implemented for the entire 2014 year, population-based reporting was available for the first time. Therefore, 2014 is the true baseline performance going forward.
- ❖ ** The national target set in Health People 2020 goal for immunizations is 80%. A target of 90% was established locally due to historic performance having met or exceeded the lower target.

Lake County Revenue Budget Comparison Report - Five Year History

Health Department .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	21,068,133	17,786,813	19,444,981	19,905,597	19,905,597	19,539,704	21,873,320
A41110	Prior Year Property Taxes	5,863	11,190	-	3,000	3,000	4,969	-
A41120	TIF Districts Property Taxes	40,975	61,098	25,392	16,500	16,500	29,526	-
A41X	Taxes	21,114,971	17,859,101	19,470,374	19,925,097	19,925,097	19,574,200	21,873,320
A42100	ISD Pumpers Contractors License	18,367	16,916	18,554	18,726	18,726	18,233	17,616
A42101	Swimming Facilities License	-	72,550	74,556	76,124	76,124	77,368	77,324
A42105	Well and Septic Permits	-	212,703	234,846	259,858	259,858	236,237	282,878
A42110	Well Water Permit Fees	130,069	-	-	-	-	-	-
A42115	Food Permits	-	1,575,177	1,578,830	1,637,432	1,637,432	1,652,802	1,605,988
A42X	Licenses & Permits	148,436	1,877,345	1,906,786	1,992,140	1,992,140	1,984,639	1,983,806
A43010	Water Analysis	47,073	-	-	-	-	-	-
A43090	Rabies Fines And Penalties	31,618	32,760	27,006	25,000	25,000	26,290	30,462
A43X	Fines and Forfeitures	78,691	32,760	27,006	25,000	25,000	26,290	30,462
A45060	Lakes Management Fees	39,086	-	-	-	-	-	-
A45155	Ecological Services	-	36,980	37,850	34,500	34,500	-	29,500
A45160	Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	-	115,000
A45165	Revenue from DHS fee for services	380,803	326,339	575,871	365,848	365,848	408,012	747,298
A45170	Community Health Center	2,664,140	2,775,499	3,841,368	3,148,501	3,769,129	2,611,129	3,801,535
A45190	Federal Bureau Prisons	21,401	10,207	3,925	-	-	38,790	44,000
A45210	Kid Care Reimbursable	112,084	4,200	-	-	-	-	-
A45220	Lakes Management Initiative	7,322	-	-	-	-	-	-
A45230	Medicare - FQHC Reimbursement	1,012,937	628,932	783,501	1,044,784	1,064,739	642,254	1,037,172
A45231	Managed Care Medicare	-	-	-	-	-	668,734	1,206
A45250	Illinois Public Aid	2,960,218	7,125,607	4,347,598	4,269,877	4,269,877	3,171,108	4,007,422
A45253	Medicaid MCO PMPM	660,331	726,817	1,141,373	554,000	554,000	1,179,957	636,500
A45254	DMH Medicaid	1,704,989	1,640,257	1,740,516	1,861,811	1,861,811	714,209	784,211
A45255	Illinois Department of Public Health	2,613,193	3,033,124	3,525,007	2,837,644	3,471,932	2,515,001	2,610,135
A45260	Medicare B	162,472	235,677	234,100	261,707	261,707	145,190	7,353
A45285	Managed Care - Medical	941,876	1,048,753	1,481,287	1,657,473	1,657,473	6,981,586	7,608,838
A45286	Managed Care - Dental	95,958	52,367	47,827	54,428	54,428	577,492	703,185
A45300	Grants - Department of Children & Family Services	47,842	50,000	182,321	238,148	241,204	95,298	273,985
A45310	Grants Department of Human Services	8,438,970	8,607,389	8,335,956	8,314,255	8,802,052	7,313,126	8,326,161
A45320	FQHC Illinois Department of Public Aid Reimbursement	8,057,032	5,828,922	7,222,216	9,325,054	9,687,659	2,241,286	6,160,499
A45330	Grants - Other	178,238	157,373	207,810	170,000	230,355	211,831	173,500
A45331	Grants - Municipal	460,562	441,104	450,191	496,357	496,357	259,058	394,024
A45333	Grants - State	146,639	114,961	118,187	131,428	144,623	86,164	131,425
A45334	Grants - Federal	944,909	1,090,112	1,020,772	847,794	990,224	681,911	525,000
A45335	Grants - Nonprofit	1,198,784	1,208,302	1,391,810	1,451,687	1,596,356	1,672,683	1,414,452
A45336	Revenue from DMH contract	319,485	292,762	196,312	168,500	168,500	33,471	80,000
A45337	Revenue from DASA contract	2,217,947	1,992,603	1,649,719	1,998,477	2,061,306	810,046	594,874
A45340	Other Federal Funds	323,172	289,424	295,953	401,611	401,611	163,353	401,611
A45350	Other State Funds	22,253	24,530	25,031	24,721	24,721	40,388	26,350
A45370	Revenue From Counties	6,350	6,750	700	5,500	5,500	750	5,500
A45X	Intergovernmental	35,853,991	37,863,988	38,972,200	39,779,105	42,330,912	33,262,826	40,640,737
A46010	Fees	235,317	166,885	153,038	145,251	145,251	151,045	153,000
A46420	Copy Charges	44,080	39,829	35,273	34,258	34,258	23,589	35,000
A46980	Dental Fees .	708,793	693,540	598,018	544,360	544,360	382,184	743,097
A46985	Water Analysis Fee	-	69,657	60,295	68,670	68,670	56,705	75,537

Lake County Revenue Budget Comparison Report - Five Year History

Health Department .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46990	Dental Reimbursement	36,416	35,545	42,002	48,960	48,960	3,432	10,051
A47050	Insurance Reimbursement	257,046	203,540	297,359	364,156	372,220	428,226	581,765
A47060	Food Service Fees	1,472,020	-	-	-	-	-	-
A47080	Well & Septic Fees	7,887	155,785	89,965	102,482	102,482	47,985	91,487
A47090	Individual Septic Disposal	251,553	-	-	-	-	-	-
A47100	Rabies Control Fees Environment	1,410,563	1,394,251	1,383,078	1,394,251	1,394,251	1,174,802	1,396,064
A47170	Medical Reimbursements	51,441	31,026	27,792	21,920	21,920	23,043	73,415
A47180	Medical Fees	792,816	792,699	858,677	825,775	863,984	704,457	1,105,532
A46X Charges for Services		5,267,933	3,582,757	3,545,497	3,550,083	3,596,356	2,995,470	4,264,948
A49920	Transfers From Other Funds	7,464,649	7,392,670	7,617,326	8,216,953	8,416,953	6,897,741	7,730,597
A49999	Over Short	-	-251	-39	-	-	15	-
A49X Transfers		7,464,649	7,392,419	7,617,287	8,216,953	8,416,953	6,897,756	7,730,597
A48010	Interest	67,899	94,448	112,569	34,121	34,121	47,052	77,500
A48150	Donations	72,310	77,447	23,767	35,000	35,000	15,127	30,000
A48320	Proceeds From Sale Of Assets	20,371	46,715	57,169	45,000	45,000	79,201	57,000
A49910	All Other Miscellaneous Revenue	122,116	60,708	42,100	213,109	22,724	45,249	253,564
AHM Miscellaneous		282,695	279,319	235,605	327,230	136,845	186,630	418,064
AH4X Total Revenue		70,211,366	68,887,689	71,774,756	73,815,609	76,423,304	64,927,810	76,941,934

Lake County Expense Budget Comparison Report - Five Year History

Health Department .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	33,994,173	34,744,614	36,068,183	39,919,108	40,597,123	34,558,344	41,773,527
A51120	Permanent PT Salaries/Wages	5,500,125	5,454,675	5,236,793	4,376,146	4,524,567	4,282,229	4,137,969
A51130	Payroll Accrual Year End	274,481	77,923	21,195	-	-	-	-
A51135	Payroll Contingency	-	-	-	-1,750,507	-1,750,507	-	-2,023,816
A51140	Overtime Salaries And Wages	286,272	292,273	299,992	320,837	320,837	325,685	258,740
A51160	Holiday Pay	7,826	10,611	2,233	-	-	3,658	-
A51180	Special Pay	234,183	240,722	242,369	282,282	282,282	242,406	266,656
A51200	Temporary PT Salaries/Wages	-	-	-	1,192,447	1,230,697	-	1,040,012
A51210	Performance Appraisals	33,412	29,792	12,843	2,710	2,710	15,068	1,410
A51220	Vacation payout	171,039	117,709	103,798	5,700	5,700	104,576	-
A51230	Sick Payout	82,848	72,458	48,921	3,475	3,475	41,940	3,475
A51240	Opt Out Premium	81,401	80,997	82,381	88,500	88,500	76,808	85,900
AH5X Personnel		40,665,761	41,121,774	42,118,708	44,440,699	45,305,385	39,650,713	45,543,873
A61010	Office Supplies	186,413	162,085	146,856	168,737	201,096	100,292	150,172
A61020	Computer Supplies	23,004	17,892	8,641	5,348	5,348	12,480	6,156
A61030	Books Manuals And Periodicals	49,786	48,538	31,134	66,730	82,244	30,310	43,292
A61040	Operational Supplies	330,413	358,628	298,375	245,571	261,532	266,210	262,316
A61060	Clothing And Uniforms	7,317	9,094	12,009	9,333	9,333	8,159	11,450
A61070	Craft & Recreational Supplies	7,495	6,099	5,755	7,450	9,800	6,793	9,075
A61080	Food and Provisions	251,360	254,960	260,505	258,348	270,814	219,815	279,902
A61090	Printing and Photographic Supplies	-	475	177	-	-	-	-
A61100	Communication Supplies	736	402	866	-	-	211	25
A62010	Medical Supplies	275,832	271,324	275,847	280,943	294,117	255,680	300,160
A62020	Dental Supplies	216,041	155,457	117,642	101,500	101,500	87,713	107,550
A62040	Drugs And Medicines	368,079	368,373	356,187	492,302	521,205	298,861	493,754
A63010	Building, Grounds Maintenance Supplies	86,847	93,622	91,972	93,500	93,500	82,645	93,500
A63030	Linen And Bedding	827	1,044	2,985	1,800	1,800	1,435	1,850
A63040	Housekeeping Supplies	53,461	52,677	56,126	66,175	66,175	51,505	65,725
A65010	Chemical Supplies	-	1,771	382	1,800	1,800	478	400
A65020	Laboratory Supplies	137,502	80,193	65,943	83,100	83,377	52,194	78,980
A65060	Sign And Safety Supplies	5,035	6,090	5,312	3,600	3,600	6,325	5,000
A65090	Gasoline	147,740	152,547	151,521	163,200	168,300	69,222	161,600
A65130	Small Tools	7,062	12,000	6,595	7,500	7,500	7,022	8,700
A65140	Electrical Parts	21,542	10,197	18,743	14,000	14,000	8,249	16,000
A65150	Plumbing Supplies	21,352	7,384	7,128	13,000	13,000	7,984	10,000
A65160	Paints, Solvents and Related Supplies	6,128	4,320	9,838	9,000	9,000	14,354	12,000
A65180	Miscellaneous Commodities	2,523	291	866	275	275	2,202	275
AH6X Commodities		2,206,494	2,075,465	1,931,406	2,093,212	2,219,315	1,590,141	2,117,882
A74080	H/L/D Employee Benefits	7,950,061	7,990,171	8,463,111	9,426,913	9,616,299	8,098,586	9,905,098
A74100	Retirement Benefits/FICA	2,803,540	3,048,865	3,014,589	3,342,200	3,408,348	2,839,264	3,484,105
A74110	Retirement Benefits/IMRF	4,321,792	4,173,770	4,379,747	4,301,695	4,396,747	3,885,370	4,246,492
AH74X Benefits		15,075,393	15,212,806	15,857,447	17,070,809	17,421,395	14,823,219	17,635,695
A71110	Auditing And Accounting	6,869	35,190	35,638	25,000	25,000	20,341	25,000
A71120	Interpreters	40,036	45,624	63,484	49,780	49,780	44,394	40,101
A71125	Staffing Services Fee	-	54,155	22,243	-	-	-	-
A71150	Consultants	468,457	1,310,688	1,324,899	1,175,200	1,207,600	1,127,920	1,208,884
A71180	Architectural Services	7,659	23,055	80,679	30,000	280,000	189,643	35,000
A71220	Computer Services	189,959	529,072	689,443	732,719	734,719	622,552	699,213
A71230	Software Maintenance	446,453	379,689	126,515	139,848	140,473	100,734	189,520

Lake County Expense Budget Comparison Report - Five Year History

Health Department .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71260	Application Hosting	-	180,000	216,000	216,000	216,000	198,000	216,000
A71270	Email Archival	-	-	-	7,875	7,875	-	6,525
A71310	Laboratory Fees	736,334	593,509	532,592	725,718	755,718	424,421	755,708
A71330	Medical Fees	547,729	372,300	344,918	413,469	478,313	307,671	371,954
A71340	Dental Fees	1,945	-	-	62,326	87,206	-	46,967
A71350	Radiological Fees	460,600	426,263	376,794	376,913	378,913	263,368	201,914
A71360	Pharmacy Fees	190,215	172,752	160,584	192,704	198,104	286,845	178,926
A71430	Tuition Reimbursement	16,498	20,104	42,060	30,000	30,000	44,390	43,000
A71440	Stipend	14,250	19,248	15,170	21,800	21,800	11,508	25,400
A71445	Moving Expense Reimbursement	-	-	-	-	-	2,000	-
A71450	Mileage Reimbursement	165,269	164,981	158,232	156,259	188,139	105,224	141,630
A71470	Employee Relations	4,352	3,567	2,265	5,500	22,100	10,518	23,250
A71490	Employment Ads-Help Wanted	9,082	10,172	14,575	20,000	20,000	15,861	23,600
A71500	Trips And Training	188,386	188,885	172,563	233,649	268,567	118,489	247,903
A71525	Continuing Medical Education	-	-	14,963	30,000	33,000	9,352	40,425
A71610	Pest Control	3,263	4,475	6,622	8,000	8,000	5,960	11,000
A71620	Laundry And Cleaning	613,458	544,435	499,070	551,721	556,041	405,578	546,071
A71630	Garbage Disposal	28,197	38,488	34,121	27,209	27,209	23,501	27,210
A71640	Bio Hazard Waste Disposal	18,425	15,604	14,917	15,250	15,250	11,800	16,250
A71650	Security Services	261,339	288,266	285,358	321,077	380,379	253,845	322,705
A71810	Dues And Subscriptions	81,744	92,681	109,060	104,916	107,579	88,090	110,432
A71820	Dues	29,932	14,400	16,735	19,625	19,625	19,387	18,725
A71840	Publications & Legal Notices	354	966	422	400	400	62	400
A71850	Advertising	9,175	101,092	60,999	88,139	90,139	139,175	51,568
A71910	Gas For Heating	85,456	108,938	175,550	183,711	185,164	116,180	183,302
A71920	Electricity	323,573	291,993	333,180	400,339	402,492	299,142	347,380
A71930	Water And Sewer Charges	26,921	39,117	27,236	40,050	41,602	19,379	31,552
A71940	Telephone	119,498	130,711	137,689	144,298	144,538	102,394	140,282
A71950	Cellular Phones	108,878	129,438	146,933	162,831	171,988	136,324	158,984
A71960	Data/Telecommunications	-	-	-	-	4,140	-	1,440
A71970	Courier Services	6,384	8,198	6,113	9,615	9,815	6,381	25,999
A72210	Motor Vehicle Maintenance & Repairs	68,116	69,012	68,266	67,819	68,419	52,132	73,150
A72220	Elevator Maintenance & Repairs	10,661	5,816	11,447	18,700	18,700	18,298	19,300
A72230	Boat Maintenance And Repairs	762	-	-	1,000	1,000	155	1,000
A72240	Radio Equipment Maintenance & Repair	-	250	2,034	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	134,032	162,797	175,086	177,895	181,395	126,175	199,331
A72260	Office Equip Maintenance And Repairs	17,815	8,063	3,631	16,320	16,320	4,632	7,859
A72280	Equipment Maintenance	22,056	39,434	54,246	74,322	77,822	36,270	81,891
A72510	Building Rentals	400,144	389,057	395,932	486,435	534,402	326,601	538,934
A72530	Equipment Rental	234,643	315,974	268,051	241,101	249,501	140,880	227,598
A72540	Vehicle Leases	52,331	68,178	83,184	93,557	99,276	-	107,300
A72560	All Other Rentals	39,793	31,499	53,865	50,614	60,794	31,645	39,452
A72610	Transportation/Participants	6,391	6,041	6,563	11,095	11,095	2,794	8,981
A72680	Client Tuition	360	-	-	-	-	-	-
A72820	Postage	117,564	121,636	120,880	125,890	129,649	95,163	127,390
A72830	Printing Services	122,225	98,160	142,112	127,299	164,740	120,861	81,955
A72840	Temporary Employment Services	236,832	216,551	1,187,160	23,000	324,990	732,387	180,000
A72850	Contract Physicians	141,777	108,983	162,865	158,000	158,000	123,612	185,034
A72870	Contract Providers - Other	256,904	227,682	224,196	213,832	346,597	213,862	376,272
A73140	Call Takers	-	-	-	12,000	12,000	460	12,000

Lake County Expense Budget Comparison Report - Five Year History

Health Department .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79940	Miscell Contractual Services	460,581	590,503	573,932	282,926	447,355	237,188	160,672
A79950	All Other Miscellaneous	1,095	5,474	97	-	-	-403	-
AH7X Contractuals		7,534,772	8,803,163	9,781,167	8,903,745	10,209,722	7,793,140	8,942,339
A81010	Land Purchased	469,082	-	-	-	-	-	-
A82010	Buildings And Structures	453,753	2,084,288	1,559,396	-	930,550	5,720	-
A82020	Building Improvements	411,415	939,951	781,774	220,012	472,483	136,441	287,000
A83010	Motor Vehicles	22,474	201,869	267,876	108,532	108,532	98,507	22,133
A84020	Radios & Electronic Equipment	10,070	147,342	365	3,000	3,000	2,711	-
A84030	Computer Equipment	391,520	377,636	423,124	300,395	330,653	303,382	262,000
A84040	Computer System Software	26,435	115,400	4,439	-	346,879	117,718	55,000
A84050	Laboratory Equipment	6,459	-	-	78,260	78,260	1,620	-
A84060	Furniture And Office Equipment	39,652	48,967	78,954	4,428	21,993	63,063	60,000
A85050	Capital Development	-	-	-	-	26,784	-	-
A85070	All Other Capital Outlay	246,513	199,799	177,776	117,489	117,489	40,450	110,554
AH8X Capital Expenditures		2,077,373	4,115,252	3,293,703	832,116	2,436,623	769,611	796,687
AHEX Total Expenses		67,559,792	71,328,460	72,982,432	73,340,580	77,592,439	64,626,825	75,036,476

Hulse Detention Center

DEPARTMENT PURPOSE: The Hulse Detention Center is a secure, 48-bed juvenile detention facility. The facility provides a variety of services to detained individuals, including educational, medical, treatment and special services. The Center supports the mission of the 19th Judicial Circuit Court by ensuring public protection from further acts of juvenile delinquency and promoting the accountability and rehabilitative needs of youthful offenders.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	3,206,885	3,290,588	3,290,588	3,300,000	9,412	0%
A45X Intergovernmental	2,411,606	3,347,517	3,347,517	3,366,115	18,598	1%
A46X Charges for Services	17,706	13,000	13,000	13,000	-	0%
A49X Transfers	1,264,126	808,086	808,086	1,293,423	485,338	60%
AHM Miscellaneous	90,251	61,491	61,491	61,491	-	0%
AH4X Total Revenue	6,990,574	7,520,682	7,520,682	8,034,029	513,348	7%
AH5X Personnel	3,856,032	4,095,249	4,095,249	4,265,143	169,895	4%
AH6X Commodities	152,197	179,420	179,420	183,845	4,425	2%
AH74X Benefits	1,476,889	1,641,158	1,641,158	1,664,538	23,380	1%
AH7X Contractuals	497,717	606,837	608,687	586,723	(20,114)	-3%
AH8X Capital Expenditures	55,030	32,150	45,650	79,950	47,800	149%
AH6X Total Expenses	6,037,865	6,554,814	6,570,164	6,780,199	225,386	3%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	70	71	71
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ↑ Revenue from Other Government Bodies (45400) increased \$18,598, based on a calculation-driven State reimbursement for the education program.
- ↑ Transfers from Other Funds (49920) increased \$17,395. A portion of this transfer comes from Court Automation to cover part of an IT position. The remainder is a transfer in to reimburse for FICA and IMRF expenses.
- ↑ Overtime (51140) increased \$13,529 based on historical actuals.
- ↓ Medical Fees (71330) decreased \$41,274 based on the contract amount and prior year actuals.
- ❖ Record Storage fund in the amount of \$5,500 are budgeted. Storage was previously centrally budgeted.
- ↑ Indirect Cost Allocation (73195) increased \$17,809 based on the FY2016 allocation.

- ↑ Computer Equipment (84030) increased \$37,500 for Windows Upgrades, Telemate for GED and educational programming, and a replacement TV and wall display.
- ↑ Furniture and Office Equipment (84060) increased \$6,400 for replacement mattresses and workstations.
- ❖ In the County Administrator’s stage of budget preparation, a Transfer from the Probation Services Fee Fund was added in Transfers from Other Funds (49920) in the amount of \$472,862. This reinstates a transfer that had been made annually but was suspended in FY2015.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Admissions to Supervision / Probation – Juveniles	344	397	498	550
Admissions to Supervision / Probation – 17+ Year Olds	52	45	100	150
Admissions to Secure Detention – Juveniles	460	513	530	550
Admissions to Secure Detention – 17+ Year Olds	113	188	188	200
Detention Clients – Individual Assessments (not included in above)	13	81	96	100
Detention Clients – Individual Counseling (not included in above)	71	74	66	75
Detention Clients – Mental Health Crisis Evaluations	9	13	20	30

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	2,666,852	2,923,860	3,202,703	3,287,988	3,287,988	3,227,644	3,300,000
A41110	Prior Year Property Taxes	665	1,196	-	-	-	649	-
A41120	TIF Districts Property Taxes	4,906	8,489	4,182	2,600	2,600	4,405	-
A41X	Taxes	2,672,423	2,933,545	3,206,885	3,290,588	3,290,588	3,232,698	3,300,000
A45280	Salary Reimbursement	1,977,384	1,480,640	1,948,916	2,730,530	2,730,530	1,927,777	2,730,530
A45400	Revenue From Other Government Bodies	581,953	497,551	462,689	616,987	616,987	513,303	635,585
A45X	Intergovernmental	2,559,337	1,978,191	2,411,606	3,347,517	3,347,517	2,441,080	3,366,115
A46640	Face It Fees	3,815	1,101	504	1,000	1,000	3,636	1,000
A46850	All Other Charges For Services	7,139	3,210	17,202	12,000	12,000	6,837	12,000
A46X	Charges for Services	10,954	4,311	17,706	13,000	13,000	10,472	13,000
A49920	Transfers From Other Funds	1,218,231	1,225,898	1,264,126	808,086	808,086	676,686	1,293,423
A49X	Transfers	1,218,231	1,225,898	1,264,126	808,086	808,086	676,686	1,293,423
A48010	Interest	2,004	4,081	7,458	1,491	1,491	4,205	1,491
A48320	Proceeds From Sale Of Assets	-	4,465	7,410	-	-	778	-
A49910	All Other Miscellaneous Revenue	75,118	59,247	75,383	60,000	60,000	62,563	60,000
AHM	Miscellaneous	77,121	67,793	90,251	61,491	61,491	67,545	61,491
AH4X	Total Revenue	6,538,066	6,209,738	6,990,574	7,520,682	7,520,682	6,428,482	8,034,029

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	3,474,840	3,575,413	3,635,817	3,992,651	3,992,651	3,588,567	4,096,683
A51120	Permanent PT Salaries/Wages	69,203	71,483	58,733	52,625	52,625	42,654	60,734
A51135	Payroll Contingency	-	-	-	-83,577	-83,577	-	-43,082
A51140	Overtime Salaries And Wages	36,703	16,589	26,316	26,741	26,741	36,103	41,000
A51160	Holiday Pay	1,554	8,739	9,926	15,000	15,000	22,714	22,000
A51180	Special Pay	40,199	38,739	74,767	87,309	87,309	68,746	80,309
A51220	Vacation payout	3,734	23,597	25,210	-	-	9,229	-
A51230	Sick Payout	-	18,779	19,783	-	-	12,723	-
A51240	Opt Out Premium	5,596	6,000	5,481	4,500	4,500	6,231	7,500
AH5X Personnel		3,631,829	3,759,338	3,856,032	4,095,249	4,095,249	3,786,966	4,265,143
A61010	Office Supplies	1,976	2,610	1,715	2,200	2,200	1,224	2,200
A61020	Computer Supplies	91	653	-	820	820	-	820
A61030	Books Manuals And Periodicals	95	-	150	100	100	70	100
A61040	Operational Supplies	11,855	13,589	16,886	20,200	20,200	15,418	21,125
A61060	Clothing And Uniforms	5,194	3,050	6,715	7,000	7,000	7,305	10,500
A61070	Craft & Recreational Supplies	1,692	609	3,571	1,000	1,000	313	1,000
A61080	Food and Provisions	116,825	98,918	120,617	145,000	145,000	120,285	145,000
A63030	Linen And Bedding	333	-	1,579	600	600	597	600
A65090	Gasoline	2,725	1,304	965	2,500	2,500	502	2,500
AH6X Commodities		140,785	120,733	152,197	179,420	179,420	145,715	183,845
A74080	H/L/D Employee Benefits	728,874	745,653	759,180	915,964	915,964	760,650	895,951
A74100	Retirement Benefits/FICA	268,664	278,540	285,680	310,687	310,687	280,449	326,283
A74110	Retirement Benefits/IMRF	402,168	428,533	432,029	414,506	414,506	396,238	442,304
AH74X Benefits		1,399,705	1,452,727	1,476,889	1,641,158	1,641,158	1,437,336	1,664,538
A71220	Computer Services	13,110	11,500	12,500	13,650	13,650	-	13,650
A71230	Software Maintenance	-	-	1,220	1,220	1,220	-	1,220
A71270	Email Archival	-	-	-	1,800	1,800	-	-
A71330	Medical Fees	232,671	248,688	212,418	251,900	251,900	164,960	210,626
A71430	Tuition Reimbursement	10,000	11,151	8,948	13,000	13,000	7,470	9,000
A71450	Mileage Reimbursement	19	59	56	400	400	-	200
A71470	Employee Relations	-	-	-	-	1,850	460	1,850
A71500	Trips And Training	2,072	5,402	7,304	6,100	6,100	5,195	6,100
A71620	Laundry And Cleaning	32,512	26,691	30,040	35,000	35,000	31,167	37,000
A71810	Dues And Subscriptions	1,740	675	1,015	1,850	1,850	1,142	1,850
A71950	Cellular Phones	1,413	1,374	1,417	1,500	1,500	1,166	1,500
A71955	Cell Phone Allowance	-	-	320	480	480	440	480
A72210	Motor Vehicle Maintenance & Repairs	2,638	254	261	1,000	1,000	342	1,000
A72260	Office Equip Maintenance And Repairs	141	315	425	500	500	345	500
A72520	Record Storage	-	-	-	-	-	-	5,500
A72530	Equipment Rental	9,971	12,119	9,511	12,500	12,500	4,912	12,500
A72820	Postage	402	273	490	500	500	147	500
A73195	Indirect Cost Allocations	176,162	201,152	208,315	260,237	260,237	260,237	278,047
A79940	Miscell Contractual Services	4,727	2,678	3,478	5,200	5,200	1,192	5,200
AH7X Contractuals		487,575	522,332	497,717	606,837	608,687	479,175	586,723
A84030	Computer Equipment	-	-	5,136	3,500	17,000	200	41,000
A84040	Computer System Software	7,985	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	41,038	18,900	18,900	16,122	25,300
A84100	Miscellaneous Equipment	10,413	4,318	8,855	9,750	9,750	9,592	13,650
AH8X Capital Expenditures		18,398	4,318	55,030	32,150	45,650	25,914	79,950

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
AHEX Total Expenses		5,678,292	5,859,449	6,037,865	6,554,814	6,570,164	5,875,106	6,780,199

Financial and Administrative Committee
IMRF

DEPARTMENT PURPOSE: The IMRF dedicated property tax levy fund provides for the County's share of the employee pension program.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	18,783,195	18,444,709	18,444,709	18,717,500	272,791	1%
AHM Miscellaneous	11,416	2,231	2,231	2,231	-	0%
AH4X Total Revenue	18,794,611	18,446,940	18,446,940	18,719,731	272,791	1%
AH7X Contractuals	18,391,524	18,827,730	18,827,730	17,876,313	(951,416)	-5%
AHEX Total Expenses	18,391,524	18,827,730	18,827,730	17,876,313	(951,416)	-5%

BUDGET HIGHLIGHTS:

- ❖ The IMRF rate for FY2016 was reduced to 10.52% from 10.76% in FY2015. The rate for Sherriff Law Enforcement Personnel (SLEP) in FY2016 increased to 26.31% from 25.86% in FY2015.

Lake County Revenue Budget Comparison Report - Five Year History

IMRF.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	18,401,281	17,786,813	18,758,688	18,427,209	18,427,209	18,088,499	18,700,000
A41110	Prior Year Property Taxes	5,198	9,466	-	-	-	4,497	-
A41120	TIF Districts Property Taxes	36,069	55,891	24,507	17,500	17,500	28,252	17,500
A41X Taxes		18,442,548	17,852,170	18,783,195	18,444,709	18,444,709	18,121,248	18,717,500
A48010	Interest	3,531	5,392	9,466	781	781	1,314	781
A49910	All Other Miscellaneous Revenue	1,775	2,035	1,950	1,450	1,450	2,177	1,450
AHM Miscellaneous		5,306	7,428	11,416	2,231	2,231	3,491	2,231
AH4X Total Revenue		18,447,854	17,859,598	18,794,611	18,446,940	18,446,940	18,124,739	18,719,731

Lake County Expense Budget Comparison Report - Five Year History

IMRF.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79920	Transfers Other Funds	18,262,773	18,250,128	18,391,524	18,827,730	18,827,730	16,060,938	17,876,313
AH7X	Contractuals	18,262,773	18,250,128	18,391,524	18,827,730	18,827,730	16,060,938	17,876,313
AHEX	Total Expenses	18,262,773	18,250,128	18,391,524	18,827,730	18,827,730	16,060,938	17,876,313

Financial and Administrative Committee
Liability Insurance

DEPARTMENT PURPOSE: The Liability dedicated property tax levy fund provides for Risk Care Management, which includes the processing and settling of claims regarding property and casualty, worker compensation, vehicular accidents, medical malpractice, and professional liability.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	5,497,515	5,519,151	5,519,151	5,607,000	87,849	2%
A45X Intergovernmental	834	62,147	62,147	0	(62,147)	-100%
A49X Transfers	1,150,809	37,561	37,561	37,591	30	0%
AHM Miscellaneous	1,646,310	673,313	673,313	651,396	(21,917)	-3%
AH4X Total Revenue	8,295,468	6,292,172	6,292,172	6,295,988	3,815	0%
AH5X Personnel	278,131	199,751	199,751	206,886	7,136	4%
AH6X Commodities	17,234	47,900	47,900	47,500	(400)	-1%
AH74X Benefits	102,770	82,727	82,727	69,037	(13,690)	-17%
AH7X Contractuals	7,073,984	6,566,469	6,566,469	6,552,019	(14,450)	0%
AH8X Capital Expenditures	-	2,241	2,241	3,915	1,674	75%
AHEX Total Expenses	7,472,119	6,899,088	6,899,088	6,879,358	(19,731)	0%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	6	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ Revenue from Municipalities (45380) has been removed from this budget. This revenue, intended to cover the costs of additional risk associated with Sheriff municipal contracts, is received in the Sheriff's budget.
- ❖ Insurance Recovery (48190) revenue is not budgeted for FY2016. Significant collections were generated in FY2014 due to the closing out of old claims. This activity has reduced and nothing has been collected in FY2015 with minimal future collections projected.
- ⬆ Workman Comp Liability Revenue (48210) increased \$108,083. The hiring of an outside third party administrator in FY2015 increased recovery revenue.
- ⬆ Employee Physicals (71420) increased by \$30,000. Funds for pre-employment psychological evaluations for Sheriff's Office candidates were previously budgeted in the Sheriff's Merit Commission and have been moved to Risk. All pre-employment physicals are now budgeted in Risk.
- ❖ Computer equipment (84030) includes replacement of 3 laptops and accessories.

Lake County Revenue Budget Comparison Report - Five Year History

Risk Care Management.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	7,200,501	4,873,100	5,490,348	5,512,151	5,512,151	5,410,899	5,600,000
A41110	Prior Year Property Taxes	1,758	3,780	-	-	-	1,623	-
A41120	TIF Districts Property Taxes	13,110	19,528	7,167	7,000	7,000	8,903	7,000
A41X	Taxes	7,215,369	4,896,408	5,497,515	5,519,151	5,519,151	5,421,426	5,607,000
A45380	Revenue From Municipalities	39,785	20,507	834	62,147	62,147	-	-
A45X	Intergovernmental	39,785	20,507	834	62,147	62,147	-	-
A46570	Planning Studies	663	-	-	-	-	-	-
A46X	Charges for Services	663	-	-	-	-	-	-
A49920	Transfers From Other Funds	93,278	66,600	1,150,809	37,561	37,561	31,763	37,591
A49X	Transfers	93,278	66,600	1,150,809	37,561	37,561	31,763	37,591
A48010	Interest	68,010	82,950	105,719	35,127	35,127	42,130	35,127
A48190	LIA Recovery	114,187	150,662	976,731	130,000	130,000	-	-
A48200	Unemployment Insurance	53,598	22,252	22,483	16,269	16,269	17,043	16,269
A48210	Workman Comp-Liability	527,380	542,060	514,206	491,917	491,917	769,383	600,000
A48320	Proceeds From Sale Of Assets	8,032	2,565	27,170	-	-	5,225	-
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	1,116	-
AHM	Miscellaneous	771,207	800,488	1,646,310	673,313	673,313	834,898	651,396
AH4X	Total Revenue	8,118,975	5,784,003	8,295,468	6,292,172	6,292,172	6,288,086	6,295,988

Lake County Expense Budget Comparison Report - Five Year History

Risk Care Management.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	385,508	345,171	241,713	198,166	198,166	178,442	203,762
A51120	Permanent PT Salaries/Wages	32,816	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	758	589	8,992	1,585	1,585	342	1,625
A51150	Sick Pay Reimbursement	3,474	-	-	-	-	-	-
A51220	Vacation payout	8,861	4,845	12,919	-	-	2,621	-
A51230	Sick Payout	4,747	5,108	13,930	-	-	-	-
A51240	Opt Out Premium	3,000	1,500	577	-	-	1,385	1,500
AH5X Personnel		439,163	357,213	278,131	199,751	199,751	182,790	206,886
A61010	Office Supplies	1,266	1,114	324	1,400	1,400	66	1,000
A61040	Operational Supplies	293	1,184	4,604	1,500	1,500	2,114	1,500
A62010	Medical Supplies	6,897	5,378	7,305	40,000	40,000	39,094	40,000
A65060	Sign And Safety Supplies	1,945	3,496	5,000	5,000	5,000	244	5,000
AH6X Commodities		10,401	11,172	17,234	47,900	47,900	41,517	47,500
A74080	H/L/D Employee Benefits	73,034	75,597	51,961	45,785	45,785	26,215	31,445
A74100	Retirement Benefits/FICA	37,389	26,337	20,572	15,281	15,281	13,177	15,827
A74110	Retirement Benefits/IMRF	58,383	40,262	30,237	21,661	21,661	18,586	21,764
AH74X Benefits		168,806	142,196	102,770	82,727	82,727	57,977	69,037
A71110	Auditing And Accounting	15,000	15,450	15,900	15,900	15,900	16,375	17,000
A71150	Consultants	50,243	128,839	48,923	84,000	84,000	47,071	84,000
A71420	Employee Physicals	123,333	190,066	246,635	255,059	255,059	172,933	235,059
A71450	Mileage Reimbursement	921	1,832	2,316	2,500	2,500	992	1,700
A71470	Employee Relations	-	-	-	-	-	500	-
A71500	Trips And Training	6,299	9,028	7,247	11,400	11,400	8,084	10,500
A71530	Programs and Services	52,003	60,421	61,499	66,000	66,000	3,692	66,000
A71640	Bio Hazard Waste Disposal	5,186	10,774	8,997	8,000	8,000	12,131	10,500
A71810	Dues And Subscriptions	2,500	2,817	2,634	3,000	3,000	659	3,000
A71950	Cellular Phones	2,144	2,092	129	1,350	1,350	-	-
A71955	Cell Phone Allowance	280	1,240	1,375	1,532	1,532	605	1,532
A71970	Courier Services	32,537	45,961	28,852	-	-	164	-
A72120	Fidelity And Surety Bonds	1,560	2,010	2,075	2,000	2,000	1,590	2,000
A72140	Unemployment Compensation	551,212	77,620	229,816	350,000	350,000	106,222	350,000
A72160	Risk Premiums And Brokers Fees	1,805,860	1,357,226	1,444,362	1,797,675	1,797,675	1,469,722	1,797,675
A72175	Third Party Administrator Cost	-	-	-	176,195	176,195	118,375	176,195
A72180	Insurance Claims	3,977,789	2,964,804	4,872,304	3,713,054	3,713,054	6,251,146	3,713,054
A72190	Legal Exp/Costs/Liab Claims	15,499	42,695	38,304	25,000	25,000	9,516	30,000
A72530	Equipment Rental	2,888	-	1,169	3,000	3,000	-	3,000
A73195	Indirect Cost Allocations	158,124	57,014	60,377	43,304	43,304	43,304	43,304
A79950	All Other Miscellaneous	2,331	8,029	1,070	7,500	7,500	6,275	7,500
AH7X Contractuals		6,805,708	4,977,918	7,073,984	6,566,469	6,566,469	8,269,356	6,552,019
A84030	Computer Equipment	3,028	1,701	-	2,241	2,241	-	3,915
AH8X Capital Expenditures		3,028	1,701	-	2,241	2,241	-	3,915
AHEX Total Expenses		7,427,107	5,490,201	7,472,119	6,899,088	6,899,088	8,551,640	6,879,358

Matching Tax

DEPARTMENT PURPOSE: The Matching Tax is a property-based tax, and the proceeds may be used for general highway construction and engineering. The County's highway improvement program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	8,246,293	8,268,458	8,268,458	8,268,458	-	0%
A45X Intergovernmental	45,161	47,900	589,300	2,470,000	2,422,100	5,057%
AHM Miscellaneous	60,430	21,593	21,593	33,956	12,363	57%
AH4X Total Revenue	8,351,884	8,337,951	8,879,351	10,772,414	2,434,463	29%
AH7X Contractuals	39,212	131,800	193,500	134,400	2,600	2%
AH8X Capital Expenditures	13,990,611	8,243,369	18,519,920	10,638,145	2,394,776	29%
AHEX Total Expenses	14,029,823	8,375,169	18,713,420	10,772,545	2,397,376	29%

BUDGET HIGHLIGHTS:

- ↓ Revenue from Other Governments (45400) is increasing significantly, primarily because of the Village of Long Grove reimbursement on the Old McHenry Road project in the amount of \$2,420,000.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	8,533,927	8,527,924	8,235,521	8,268,458	8,268,458	8,116,571	8,268,458
A41110	Prior Year Property Taxes	2,339	4,482	-	-	-	2,106	-
A41120	TIF Districts Property Taxes	16,468	26,234	10,772	-	-	12,771	-
A41X	Taxes	8,552,735	8,558,640	8,246,293	8,268,458	8,268,458	8,131,449	8,268,458
A45400	Revenue From Other Government Bodies	883,538	568,334	45,161	47,900	589,300	128,782	2,470,000
A45X	Intergovernmental	883,538	568,334	45,161	47,900	589,300	128,782	2,470,000
A48010	Interest	32,106	54,677	60,430	21,593	21,593	25,671	33,956
AHM	Miscellaneous	32,106	54,677	60,430	21,593	21,593	25,671	33,956
AH4X	Total Revenue	9,468,380	9,181,651	8,351,884	8,337,951	8,879,351	8,285,902	10,772,414

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71150	Consultants	32,847	90,809	39,212	131,800	193,500	43,103	134,400
	AH7X Contractuals	32,847	90,809	39,212	131,800	193,500	43,103	134,400
A85020	Roads & Road Constr & Maintenance	6,614,567	6,421,205	13,990,611	8,243,369	18,519,920	7,304,522	10,638,145
	AH8X Capital Expenditures	6,614,567	6,421,205	13,990,611	8,243,369	18,519,920	7,304,522	10,638,145
	AHEX Total Expenses	6,647,414	6,512,013	14,029,823	8,375,169	18,713,420	7,347,625	10,772,545

Planning, Building and Zoning Committee

Stormwater Management

DEPARTMENT PURPOSE: The Stormwater Management Commission reduces existing and future flood damage potential and other drainage-related problems, mitigates the degradation of surface water quality, and promotes the orderly development of land and water resources to conserve the beneficial functions of natural streams, wetlands and floodplains.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	2,061,587	1,976,709	1,976,709	1,776,587	(200,122)	-10%
A45X Intergovernmental	1,854,975	440,672	5,492,705	510,828	70,156	16%
A46X Charges for Services	339,732	325,000	325,000	300,000	(25,000)	-8%
A49X Transfers	285,788	294,405	294,405	283,165	(11,240)	-4%
AHM Miscellaneous	15,833	3,545	3,545	3,545	-	0%
AH4X Total Revenue	4,557,915	3,040,331	8,092,364	2,874,125	(166,206)	-5%
AH5X Personnel	1,570,488	1,612,636	1,612,636	1,587,219	(25,417)	-2%
AH6X Commodities	40,371	46,350	46,350	46,110	(240)	-1%
AH74X Benefits	533,869	536,673	536,673	514,661	(22,012)	-4%
AH7X Contractuals	1,203,127	694,491	2,372,344	692,176	(2,315)	0%
AH8X Capital Expenditures	1,071,600	54,145	3,111,268	58,200	4,055	7%
AH6X Total Expenses	4,419,455	2,944,295	7,679,271	2,898,366	(45,929)	-2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	19	19	18
Part Time*	3	0	1

*The historical headcount has been restated to not include interns.

BUDGET HIGHLIGHTS:

- ↓ There was a decrease in Other Federal Funds (45340) due to the reduction in federal grant income.
- ↑ Intergovernmental revenue was increased due to the receipt of a grant from ILEPA, a Federal Fund pass-thru grant (45350).
- ↓ Revenue from charges for service was reduced based on historical trending for permit fees (46690). In FY2015, permit fees are projected to come in under budget by approximately \$25,000.
- ↓ Upon review of historical information and expected activity, Stormwater Management voluntarily made staffing adjustments during FY2015, which lowered both Personnel and Benefits, by converting one full time position to a part time position.
- ❖ Capital expenses include the replacement of 8 desktop computers, 2 laptops and 1 vehicle.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Engineering Projects Managed	57	60	59	60
Planning Projects Managed	31	26	29	30
Grants Received	7	2	2	4
Training Participants Rating Excellent or Good – PCT	98%	100%	95%	>95%
Regulatory Submittals and Inspections Completed	920	1,138	1,110	1,140

Lake County Revenue Budget Comparison Report - Five Year History

Stormwater Management_M42X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	2,666,852	2,923,860	2,058,880	1,974,109	1,974,109	1,937,831	1,773,987
A41110	Prior Year Property Taxes	540	865	-	-	-	553	-
A41120	TIF Districts Property Taxes	4,453	8,489	2,707	2,600	2,600	3,835	2,600
A41X Taxes		2,671,846	2,933,213	2,061,587	1,976,709	1,976,709	1,942,220	1,776,587
A45333	Grants - State	-	-	-	-	25,000	-	-
A45334	Grants - Federal	5,389	2,964,464	292,795	-	-	18,947	-
A45335	Grants - Nonprofit	-	-	750	-	57,000	-	-
A45340	Other Federal Funds	743,909	249,277	1,212,658	286,397	3,943,615	198,435	192,748
A45350	Other State Funds	-	92,614	319,519	84,075	996,890	489,376	287,880
A45370	Revenue From Counties	52,840	35,230	24,053	65,000	65,000	47,767	25,000
A45400	Revenue From Other Government Bodies	391,191	5,428	5,200	5,200	405,200	326,662	5,200
A45X Intergovernmental		1,193,328	3,347,013	1,854,975	440,672	5,492,705	1,081,187	510,828
A46690	Storm Water Permit Fee's	345,964	274,528	339,685	325,000	325,000	255,205	300,000
A46840	Sale Of Maps	50	-	48	-	-	-	-
A46X Charges for Services		346,014	274,528	339,732	325,000	325,000	255,205	300,000
A49920	Transfers From Other Funds	268,162	280,967	285,788	294,405	294,405	250,377	283,165
A49X Transfers		268,162	280,967	285,788	294,405	294,405	250,377	283,165
A48010	Interest	4,776	8,941	10,330	3,445	3,445	4,470	3,445
A48320	Proceeds From Sale Of Assets	-	-	3,895	-	-	-	-
A49910	All Other Miscellaneous Revenue	704	448	1,608	100	100	-	100
AHM Miscellaneous		5,480	9,388	15,833	3,545	3,545	4,470	3,545
AH4X Total Revenue		4,484,829	6,845,109	4,557,915	3,040,331	8,092,364	3,533,459	2,874,125

Lake County Expense Budget Comparison Report - Five Year History

Stormwater Management_M42X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,425,605	1,500,488	1,540,782	1,586,495	1,586,495	1,381,398	1,534,478
A51120	Permanent PT Salaries/Wages	33,984	20,469	22,584	23,141	23,141	33,522	23,741
A51140	Overtime Salaries And Wages	218	-	141	-	-	240	-
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	-	26,000
A51210	Performance Appraisals	-	-	-	-	-	1,495	-
A51220	Vacation payout	3,917	-	3,982	-	-	14,599	-
A51230	Sick Payout	8,598	-	-	-	-	-	-
A51240	Opt Out Premium	3,692	3,000	3,000	3,000	3,000	2,769	3,000
AH5X Personnel		1,476,014	1,523,956	1,570,488	1,612,636	1,612,636	1,434,023	1,587,219
A61010	Office Supplies	5,867	7,057	4,838	6,000	6,000	3,802	6,000
A61020	Computer Supplies	10,355	10,473	10,332	10,600	10,600	10,558	10,600
A61030	Books Manuals And Periodicals	361	160	436	750	750	-	750
A61040	Operational Supplies	18,692	18,462	15,452	20,000	20,000	6,655	20,000
A65090	Gasoline	11,122	10,046	9,313	9,000	9,000	4,187	8,760
AH6X Commodities		46,396	46,199	40,371	46,350	46,350	25,201	46,110
A74080	H/L/D Employee Benefits	200,789	224,624	248,082	242,268	242,268	210,264	231,496
A74100	Retirement Benefits/FICA	107,082	111,194	114,060	123,367	123,367	105,294	121,422
A74110	Retirement Benefits/IMRF	157,917	169,773	171,727	171,039	171,039	145,083	161,743
AH74X Benefits		465,787	505,591	533,869	536,673	536,673	460,641	514,661
A71140	Legal Services	15,304	14,738	13,040	15,000	15,000	11,690	15,000
A71150	Consultants	145,181	72,329	20,692	100,000	253,659	80,845	100,000
A71270	Email Archival	-	-	-	855	855	-	-
A71450	Mileage Reimbursement	2,048	450	1,604	1,500	1,500	272	1,500
A71470	Employee Relations	-	-	-	-	550	-	-
A71500	Trips And Training	9,431	9,356	10,717	13,000	13,000	6,413	13,000
A71810	Dues And Subscriptions	5,054	4,771	5,744	5,000	5,000	4,460	5,000
A71950	Cellular Phones	7,051	3,819	3,856	4,000	4,000	3,367	4,000
A71955	Cell Phone Allowance	520	3,780	3,780	4,000	4,000	3,850	4,000
A72210	Motor Vehicle Maintenance & Repairs	6,936	4,224	7,468	5,000	5,000	6,119	5,000
A72250	Bldg & Grounds Maintenance & Repairs	1,275	820	198	4,000	4,000	70	4,000
A72280	Equipment Maintenance	9,810	9,810	9,820	9,820	9,820	9,900	9,900
A72820	Postage	944	991	961	1,000	1,000	817	1,000
A72830	Printing Services	34,474	12,042	13,773	15,000	15,000	2,691	14,000
A72840	Temporary Employment Services	228	-	163	500	500	75	500
A72980	Workshop Fees	6,111	3,144	4,956	8,000	8,000	2,430	8,000
A73195	Indirect Cost Allocations	210,005	206,855	211,690	230,816	230,816	230,816	230,276
A79920	Transfers Other Funds	-	-	70,860	-	-	-	-
A79940	Miscell Contractual Services	269,350	173,129	191,031	277,000	839,531	323,175	277,000
A79950	All Other Miscellaneous	604,623	610,191	632,775	-	961,113	547,822	-
AH7X Contractuals		1,328,344	1,130,450	1,203,127	694,491	2,372,344	1,234,813	692,176
A81010	Land Purchased	3,894	2,941,547	374,965	-	56,420	-	-
A82010	Buildings And Structures	-	-	404,842	-	3,000,703	1,114,528	-
A83010	Motor Vehicles	-	440,938	260,632	22,445	22,445	22,520	26,000
A84030	Computer Equipment	10,940	9,667	14,862	12,300	12,300	10,219	12,800
A84070	Engineering Equipment	19,379	13,213	16,299	19,400	19,400	18,076	19,400
AH8X Capital Expenditures		34,213	3,405,365	1,071,600	54,145	3,111,268	1,165,343	58,200
AH6X Total Expenses		3,350,755	6,611,561	4,419,455	2,944,295	7,679,271	4,320,021	2,898,366

Health and Community Services Committee

Tuberculosis (TB) Clinic

DEPARTMENT PURPOSE: The Lake County Tuberculosis Clinic is responsible for the control of tuberculosis through surveillance, screening, treatment, outreach, and education.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	687,191	564,118	564,118	593,964	29,846	5%
A45X Intergovernmental	26,326	29,312	29,312	17,353	(11,959)	-41%
A46X Charges for Services	33,486	64,685	64,685	47,660	(17,025)	-26%
A49X Transfers	62,608	70,103	70,103	60,789	(9,314)	-13%
AHM Miscellaneous	4,748	1,053	1,053	1,053	-	0%
AH4X Total Revenue	814,360	729,271	729,271	720,819	(8,452)	-1%
AH5X Personnel	351,535	383,831	383,831	398,753	14,921	4%
AH6X Commodities	23,169	43,250	43,250	24,250	(19,000)	-44%
AH74X Benefits	130,945	140,588	140,588	149,662	9,074	6%
AH7X Contractuals	116,345	155,835	156,085	138,235	(17,600)	-11%
AH6X Total Expenses	621,994	723,504	723,754	710,900	(12,605)	-2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	6	5	5
Part Time	4	3	3

BUDGET HIGHLIGHTS:

- ▼ Revenues are down significantly in both Intergovernmental and Charges for Service. Managed care (45285) revenue is budgeted this year at \$8,000, but this increase does not make up for the decreases in Illinois Public Aid (45250) and Department of Public Health (45255), resulting in an overall decrease in Intergovernmental revenues of 41%.
- ▼ Insurance reimbursement (47050) nearly doubled compared to FY2015, but the decrease in Medical Fees (47180) of \$29,448 results in an overall decrease in Charges for Service of 26%.
- ▲ Salaries reflect five full time and three part time staff that are 100% costed to the TB Clinic. In addition, there are portions of several other Health Department full time staff that are costed to the TB Clinic and part time flex staff that are included in the overall personnel expense, which is up 4%.
- ❖ The change in the FY2015 headcount reflects a change in reporting flex and shared positions, not a change in headcount.
- ▼ Commodities line items have been significantly reduced to reflect historical actual spend, leading to an overall decrease of 44%.

↓ Contractuals are also down 11%, primarily due to significant reductions in Medical Fees (71330), Radiological Fees (71350), Telephone (71940) and Temporary Employment Services (72840).

PERFORMANCE INFORMATION:

Goal	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Increase TB and LTBI infection treatment completion rates	88.9%	100%	100%	85.5%

- ❖ FY2014 and FY2015 data include cases still in treatment.
- ❖ Latent tuberculosis infection (LTBI) is the presence of Mycobacterium tuberculosis in the body without signs and symptoms.

Lake County Revenue Budget Comparison Report - Five Year History

TB Clinic

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	800,056	730,965	686,293	563,718	563,718	553,539	593,964
A41110	Prior Year Property Taxes	112	220	-	-	-	142	-
A41120	TIF Districts Property Taxes	1,155	2,382	898	400	400	1,102	-
A41X	Taxes	801,323	733,567	687,191	564,118	564,118	554,784	593,964
A45231	Managed Care Medicare	-	-	-	-	-	533	109
A45250	Illinois Public Aid	16,131	9,776	11,399	12,924	12,924	5,027	2,828
A45255	Illinois Department of Public Health	11,493	15,364	13,574	13,648	13,648	5,120	5,310
A45260	Medicare B	987	913	868	2,348	2,348	512	1,167
A45285	Managed Care - Medical	76	460	485	392	392	8,247	7,939
A45X	Intergovernmental	28,686	26,513	26,326	29,312	29,312	19,439	17,353
A46420	Copy Charges	20	-	25	-	-	-	-
A47050	Insurance Reimbursement	5,219	7,438	11,812	11,844	11,844	20,291	24,267
A47170	Medical Reimbursements	33	-	-	-	-	-	-
A47180	Medical Fees	33,645	33,968	21,649	52,841	52,841	23,342	23,393
A46X	Charges for Services	38,917	41,406	33,486	64,685	64,685	43,633	47,660
A49920	Transfers From Other Funds	61,311	57,155	62,608	70,103	70,103	58,308	60,789
A49999	Over Short	-	-	0	-	-	-	-
A49X	Transfers	61,311	57,155	62,608	70,103	70,103	58,308	60,789
A48010	Interest	1,052	2,687	4,407	1,053	1,053	2,172	1,053
A49910	All Other Miscellaneous Revenue	-	-	341	-	-	-	-
AHM	Miscellaneous	1,052	2,687	4,748	1,053	1,053	2,172	1,053
AH4X	Total Revenue	931,288	861,328	814,360	729,271	729,271	678,336	720,819

Lake County Expense Budget Comparison Report - Five Year History

TB Clinic

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	245,626	205,171	255,201	270,191	270,191	249,946	300,980
A51120	Permanent PT Salaries/Wages	92,739	120,324	90,658	98,768	98,768	94,718	90,275
A51130	Payroll Accrual Year End	5,373	-589	157	-	-	-	-
A51135	Payroll Contingency	-	-	-	-9,842	-9,842	-	-16,615
A51140	Overtime Salaries And Wages	445	108	980	514	514	100	512
A51160	Holiday Pay	237	-	-	-	-	-	-
A51180	Special Pay	3,057	2,025	1,514	2,100	2,100	32	1,500
A51200	Temporary PT Salaries/Wages	-	-	-	20,600	20,600	-	20,600
A51220	Vacation payout	975	1,830	1,525	-	-	-	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	1,385	1,500
AH5X Personnel		349,953	330,368	351,535	383,831	383,831	346,181	398,753
A61010	Office Supplies	1,709	1,400	1,182	1,500	1,500	874	1,500
A61020	Computer Supplies	-	-	-	-	-	199	300
A61030	Books Manuals And Periodicals	-	-	102	250	250	-	250
A61040	Operational Supplies	673	2,647	2,622	5,000	5,000	1,462	1,500
A61080	Food and Provisions	246	204	356	500	500	347	400
A62010	Medical Supplies	6,796	3,728	2,128	4,000	4,000	2,532	3,800
A62040	Drugs And Medicines	22,082	29,203	16,778	32,000	32,000	12,384	16,500
AH6X Commodities		31,507	37,181	23,169	43,250	43,250	17,798	24,250
A74080	H/L/D Employee Benefits	59,865	47,223	68,337	74,556	74,556	70,217	88,873
A74100	Retirement Benefits/FICA	24,940	25,626	25,976	29,057	29,057	25,548	30,505
A74110	Retirement Benefits/IMRF	34,563	31,530	36,633	36,975	36,975	33,847	30,285
AH74X Benefits		119,368	104,379	130,945	140,588	140,588	129,612	149,662
A71120	Interpreters	-	-	-	-	-	29	-
A71150	Consultants	25,485	22,607	21,527	18,504	18,504	15,420	18,504
A71220	Computer Services	-	-	-	-	-	794	-
A71230	Software Maintenance	862	862	-	2,211	2,211	-	180
A71310	Laboratory Fees	11,743	21,974	15,085	16,800	16,800	6,972	16,800
A71330	Medical Fees	-	-	-	15,000	15,000	-	7,500
A71350	Radiological Fees	157	1,152	8,173	16,000	16,000	10,240	10,431
A71360	Pharmacy Fees	-	-	-	-	-	10	-
A71450	Mileage Reimbursement	144	90	231	200	200	63	200
A71470	Employee Relations	-	-	-	-	250	-	-
A71500	Trips And Training	623	471	622	1,250	1,250	600	1,250
A71650	Security Services	993	-	-	1,068	1,068	-	1,068
A71810	Dues And Subscriptions	170	70	190	300	300	190	200
A71910	Gas For Heating	1,511	2,081	3,523	3,544	3,544	1,732	4,200
A71920	Electricity	4,959	4,116	4,814	5,564	5,564	4,526	5,304
A71930	Water And Sewer Charges	435	447	471	516	516	832	528
A71940	Telephone	2,279	2,485	4,090	8,811	8,811	3,169	4,428
A71950	Cellular Phones	139	725	726	720	720	1,148	1,536
A71970	Courier Services	42	-	17	-	-	11	100
A72280	Equipment Maintenance	2,357	3,168	2,105	2,400	2,400	1,985	2,190
A72530	Equipment Rental	1,935	3,493	3,024	3,480	3,480	1,370	2,100
A72560	All Other Rentals	3,876	3,598	3,432	3,852	3,852	2,389	3,684
A72820	Postage	315	955	1,513	840	840	1,869	2,600
A72830	Printing Services	983	130	621	500	500	537	1,100
A72840	Temporary Employment Services	13,176	13,352	10,420	15,327	15,327	10,464	13,008
A73195	Indirect Cost Allocations	39,859	39,589	35,547	38,611	38,611	38,611	40,987

Lake County Expense Budget Comparison Report - Five Year History

TB Clinic

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79940	Miscell Contractual Services	183	302	215	337	337	180	337
AH7X	Contractuals	112,227	121,669	116,345	155,835	156,085	103,140	138,235
AHEX	Total Expenses	613,055	593,597	621,994	723,504	723,754	596,731	710,900

Health and Community Services Committee
Veterans Assistance Commission

DEPARTMENT PURPOSE: The Veterans Assistance Commission (VAC) provides emergency aid and services to Lake County military veterans and their families who qualify for this assistance under the guidelines established by Public Aid and the Lake County Veterans Assistance Commission.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	458,128	340,485	340,485	340,485	-	0%
A45X Intergovernmental	12,500	-	-	-		
A49X Transfers	29,582	31,816	31,816	32,196	380	1%
AHM Miscellaneous	10,303	6,001	6,001	6,001	-	0%
AH4X Total Revenue	510,513	378,302	378,302	378,682	380	0%
AH5X Personnel	179,841	184,828	184,828	189,411	4,583	2%
AH6X Commodities	3,246	3,100	3,100	3,100	-	0%
AH74X Benefits	67,318	67,436	67,436	68,146	711	1%
AH7X Contractuals	252,437	213,675	213,775	214,000	325	0%
AH8X Capital Expenditures	-	-	-	1,760	1,760	
AH6X Total Expenses	502,842	469,039	469,139	476,418	7,379	2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	3	3	3
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ No grant revenue is anticipated for FY2016 (45333).
- ❖ Employee Relations (71470) includes funds for a volunteer appreciation breakfast.
- ❖ Computer equipment (84030) includes replacement of 2 laptops.
- ❖ \$25,000 continues to be included in a General Operating Expense (GOE) contingency for Assistance to Veterans, in the event that the \$125,000 budgeted in this fund is insufficient.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Veteran Population	37,189	35,395	35,000	34,500
Clients Served – All Services	10,324	10,905	11,500	11,500
Veterans Compensated	5,260	5,357	5,000	5,000
Total Compensation (Millions)	\$76.9	\$92.0	\$100.0	\$100.0
Claims Submitted	1,975	2,552	3,000	3,000
Percentage of Veteran Population Assisted	14%	15%	14%	14%

Lake County Revenue Budget Comparison Report - Five Year History

Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	533,370	487,310	457,529	339,985	339,985	333,902	339,985
A41110	Prior Year Property Taxes	96	189	-	-	-	105	-
A41120	TIF Districts Property Taxes	845	1,588	599	500	500	739	500
A41X Taxes		534,311	489,088	458,128	340,485	340,485	334,746	340,485
A45333	Grants - State	50,000	-	6,250	-	-	16,250	-
A45334	Grants - Federal	7,000	-	-	-	-	-	-
A45335	Grants - Nonprofit	50,000	50,000	6,250	-	-	-	-
A45X Intergovernmental		107,000	50,000	12,500	-	-	16,250	-
A49920	Transfers From Other Funds	32,278	32,534	29,582	31,816	31,816	29,991	32,196
A49X Transfers		32,278	32,534	29,582	31,816	31,816	29,991	32,196
A48010	Interest	1,648	2,491	3,454	1,001	1,001	1,482	1,001
A48090	Reimbursements From Veterans	3,189	5,665	6,849	5,000	5,000	450	5,000
A48150	Donations	1,000	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	246	-	-	-	-	-
AHM Miscellaneous		5,838	8,402	10,303	6,001	6,001	1,931	6,001
AH4X Total Revenue		679,427	580,024	510,513	378,302	378,302	382,918	378,682

Lake County Expense Budget Comparison Report - Five Year History

Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	147,026	149,801	158,183	162,736	162,736	147,598	166,805
A51120	Permanent PT Salaries/Wages	19,228	19,599	20,157	20,592	20,592	19,090	21,107
A51140	Overtime Salaries And Wages	-	76	-	-	-	-	-
A51240	Opt Out Premium	3,000	2,481	1,500	1,500	1,500	1,385	1,500
AH5X Personnel		169,254	171,957	179,841	184,828	184,828	168,073	189,411
A61010	Office Supplies	1,620	2,745	3,246	2,600	2,600	1,755	2,600
A61030	Books Manuals And Periodicals	-	-	-	500	500	110	500
AH6X Commodities		1,620	2,745	3,246	3,100	3,100	1,865	3,100
A74080	H/L/D Employee Benefits	18,502	23,544	33,887	35,620	35,620	32,533	35,951
A74100	Retirement Benefits/FICA	12,600	12,857	13,351	14,139	14,139	12,475	14,490
A74110	Retirement Benefits/IMRF	18,816	19,677	20,079	17,676	17,676	17,516	17,706
AH74X Benefits		49,918	56,079	67,318	67,436	67,436	62,524	68,146
A71220	Computer Services	11	-	2,250	2,093	2,093	2,015	2,093
A71340	Dental Fees	74,662	71,290	56,894	-	-	6,155	-
A71450	Mileage Reimbursement	968	623	503	600	600	644	600
A71470	Employee Relations	-	-	-	1,640	1,740	-	1,640
A71500	Trips And Training	3,810	4,350	4,380	4,375	4,375	6,764	4,700
A71810	Dues And Subscriptions	1,250	1,242	932	900	900	521	900
A71955	Cell Phone Allowance	225	540	600	540	540	825	540
A71960	Data/Telecommunications	988	683	147	1,300	1,300	-	1,300
A72260	Office Equip Maintenance And Repairs	1,851	2,065	1,764	-	-	892	-
A72280	Equipment Maintenance	-	-	-	1,300	1,300	-	1,300
A72870	Contract Providers - Other	-	-	-	-	-	800	-
A73010	Assistance To Veterans	227,122	146,823	140,893	125,000	125,000	86,405	125,000
A73195	Indirect Cost Allocations	36,431	44,075	44,075	75,927	75,927	75,927	75,927
A79940	Miscell Contractual Services	-	-	-	-	-	7,421	-
AH7X Contractuals		347,319	271,689	252,437	213,675	213,775	188,368	214,000
A84030	Computer Equipment	810	3,107	-	-	-	-	1,760
AH8X Capital Expenditures		810	3,107	-	-	-	-	1,760
AHEX Total Expenses		568,920	505,578	502,842	469,039	469,139	420,830	476,418

Health and Community Services Committee
Winchester House

DEPARTMENT PURPOSE: Winchester House is a state-licensed provider of health care and services to residents of Lake County. Winchester House provides Long-Term Care, Short-Term Rehabilitation services, and Alzheimer’s care.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	1,603,438	1,338,757	1,338,757	2,317,273	978,516	73%
A45X Intergovernmental	9,748,218	9,880,479	9,880,479	0	(9,880,479)	-100%
A46X Charges for Services	1,972,788	2,659,900	2,659,900	0	(2,659,900)	-100%
A49X Transfers	1,000,000	1,000,000	1,000,000	-	(1,000,000)	-100%
AHM Miscellaneous	5,376	3,027	3,027	0	(3,027)	-100%
AH4X Total Revenue	14,329,820	14,882,163	14,882,163	2,317,273	(12,564,890)	-84%
AH6X Commodities	1,318,696	1,120,880	1,120,880	0	(1,120,880)	-100%
AH7X Contractuals	15,560,239	15,569,464	15,569,464	2,317,273	(13,252,191)	-85%
AH8X Capital Expenditures	84,864	32,500	32,500	0	(32,500)	-100%
AH8X Total Expenses	16,963,798	16,722,844	16,722,844	2,317,273	(14,405,571)	-86%

BUDGET HIGHLIGHTS:

- ❖ Winchester House is now being managed by Transitional Care Management (TCM) and the only expenses that will be incurred are Management Fees to TCM (72280) and Indirect Costs (73195).

Lake County Revenue Budget Comparison Report - Five Year History

Winchester House._MH41X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	800,056	1,218,275	1,601,351	1,338,007	1,338,007	1,313,599	2,317,273
A41110	Prior Year Property Taxes	424	1,340	-	-	-	433	-
A41120	TIF Districts Property Taxes	2,287	2,929	2,087	750	750	1,837	-
A41X Taxes		802,766	1,222,545	1,603,438	1,338,757	1,338,757	1,315,869	2,317,273
A45245	Coinsurance revenue	674,259	688,898	447,584	-	-	374,614	-
A45250	Illinois Public Aid	4,861,018	4,847,201	4,479,229	6,263,400	6,263,400	2,599,061	-
A45252	Public Aid Residents - Other Income	1,295,202	1,433,310	1,597,178	-	-	1,325,417	-
A45260	Medicare B	236,213	174,316	138,992	231,704	231,704	123,275	-
A45265	Medicare A	2,478,665	2,430,241	2,111,959	2,682,750	2,682,750	1,503,785	-
A45267	Managed Care	107,900	46,606	364,170	702,625	702,625	1,487,665	-
A45270	Winchester House Hospice	460,283	464,236	313,125	-	-	190,703	-
A45275	Winchester House Hospice Private Pay	108,334	185,893	295,981	-	-	117,048	-
A45X Intergovernmental		10,221,874	10,270,700	9,748,218	9,880,479	9,880,479	7,721,568	-
A46380	Private Pay	2,101,398	2,170,624	1,972,788	2,659,900	2,659,900	1,106,196	-
A46970	Finger Print Fees	-	-	-	-	-	65	-
A46X Charges for Services		2,101,398	2,170,624	1,972,788	2,659,900	2,659,900	1,106,261	-
A49920	Transfers From Other Funds	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-
A49999	Over Short	-	-	-	-	-	10	-
A49X Transfers		-	1,000,000	1,000,000	1,000,000	1,000,000	10	-
A44030	Other Rentals	-	-	-	-	-	120,000	-
A48010	Interest	6,493	409	2,099	427	427	323	-
A48130	Employee Meal Reimbursement	3,209	2,570	2,196	2,600	2,600	1,597	-
A49910	All Other Miscellaneous Revenue	1,620	758	1,081	-	-	1,502	-
AHM Miscellaneous		11,322	3,738	5,376	3,027	3,027	123,422	-
AH4X Total Revenue		13,137,361	14,667,607	14,329,820	14,882,163	14,882,163	10,267,131	2,317,273

Lake County Expense Budget Comparison Report - Five Year History

Winchester House._MH41X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A61010	Office Supplies	19,923	13,998	18,876	15,000	15,000	20,129	-
A61020	Computer Supplies	9,761	13,008	13,451	-	-	770	-
A61030	Books Manuals And Periodicals	-	-	-	-	-	534	-
A61040	Operational Supplies	47,804	48,093	72,604	41,400	41,400	28,913	-
A61060	Clothing And Uniforms	-	-	-	-	-	128	-
A61070	Craft & Recreational Supplies	6,614	6,421	8,067	4,500	4,500	2,869	-
A61080	Food and Provisions	511,754	487,993	522,192	489,222	489,222	370,122	-
A62010	Medical Supplies	257,738	305,856	393,848	215,927	215,927	222,312	-
A62030	Oxygen	2,248	29,542	35,110	35,000	35,000	20,952	-
A62040	Drugs And Medicines	203,629	237,739	230,454	285,831	285,831	175,802	-
A63020	Cleaning Supplies	-	-	-	-	-	186	-
A63040	Housekeeping Supplies	25,997	22,988	24,094	34,000	34,000	15,200	-
A65090	Gasoline	-	-	-	-	-	64	-
AH6X Commodities		1,085,469	1,165,638	1,318,696	1,120,880	1,120,880	857,982	-
A71125	Staffing Services Fee	9,020,967	9,745,138	10,267,421	10,607,639	10,607,639	7,559,272	-
A71140	Legal Services	39,934	-	6,829	-	-	-	-
A71150	Consultants	205,202	11,125	11,626	32,120	32,120	4,598	-
A71220	Computer Services	43,980	19,738	34,488	37,400	37,400	20,565	-
A71230	Software Maintenance	-	-	-	-	-	2,516	-
A71310	Laboratory Fees	-	10,914	10,357	10,500	10,500	6,651	-
A71320	Emergency Psych Services	-	-	-	-	-	11,511	-
A71330	Medical Fees	19,677	19,677	19,677	20,070	20,070	-	-
A71350	Radiological Fees	-	4,350	2,225	3,100	3,100	350	-
A71370	Reimbursable Charges	47,900	-	-	-	-	-	-
A71420	Employee Physicals	-	-	-	-	-	2,370	-
A71450	Mileage Reimbursement	278	302	-	-	-	1,434	-
A71470	Employee Relations	-	-	-	-	-	7,298	-
A71490	Employment Ads-Help Wanted	5,765	-	-	-	-	-	-
A71500	Trips And Training	38,478	11,272	18,410	24,250	24,250	3,124	-
A71520	Training .	-	-	-	-	-	759	-
A71525	Continuing Medical Education	-	-	-	-	-	813	-
A71610	Pest Control	3,392	2,880	2,820	2,880	2,880	1,920	-
A71620	Laundry And Cleaning	289,134	286,756	268,296	294,177	294,177	180,911	-
A71670	Housekeeping .	480,410	510,032	491,837	503,033	503,033	327,976	-
A71810	Dues And Subscriptions	13,025	9,113	13,787	13,580	13,580	155	-
A71820	Dues	-	-	-	-	-	368	-
A71850	Advertising	6,067	8,870	13,458	37,000	37,000	2,655	-
A71910	Gas For Heating	155,777	141,123	174,759	170,000	170,000	170,368	-
A71920	Electricity	161,029	143,269	147,735	190,000	190,000	114,449	-
A71930	Water And Sewer Charges	83,114	97,675	92,502	100,000	100,000	27,255	-
A71940	Telephone	4,521	5,435	6,136	6,240	6,240	5,339	-
A71950	Cellular Phones	8,038	7,561	6,656	8,487	8,487	5,221	-
A71960	Data/Telecommunications	-	-	-	-	-	353	-
A71970	Courier Services	-	-	-	1,460	1,460	-	-
A71990	Ambulance Service	-	-	-	-	-	162	-
A72170	Liability And Work Comp Insurance	563,662	563,320	268,129	289,549	289,549	775,194	-
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	543	-
A72530	Equipment Rental	1,475	4,589	19,341	3,700	3,700	38,593	-
A72815	Bank Service Charges	-	-	-	-	-	572	-

Lake County Expense Budget Comparison Report - Five Year History

Winchester House._MH41X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72820	Postage	600	815	899	500	500	1,079	-
A72830	Printing Services	2,739	-	-	-	-	-	-
A72840	Temporary Employment Services	597,475	291,769	146,260	29,952	29,952	-	-
A72870	Contract Providers - Other	779,050	749,604	653,627	822,041	822,041	487,570	-
A72880	Management Fees	710,000	490,000	716,000	848,000	848,000	619,365	1,885,285
A72935	Permits and Licenses Expense	-	-	-	-	-	50	-
A73190	Bad Debt Expense	3,661	131,472	477,053	125,404	125,404	-	-
A73195	Indirect Cost Allocations	1,109,844	1,109,844	1,109,844	1,109,844	1,109,844	1,109,844	431,988
A75010	Bed Tax	442,963	462,359	455,069	454,973	454,973	395,874	-
A79950	All Other Miscellaneous	29,386	128,720	124,999	-176,435	-176,435	8,156	-
AH7X Contractuals		14,867,542	14,967,723	15,560,239	15,569,464	15,569,464	11,895,232	2,317,273
A84030	Computer Equipment	11,642	13,509	7,611	5,000	5,000	-	-
A84060	Furniture And Office Equipment	2,486	16,414	47,558	27,500	27,500	-	-
A85070	All Other Capital Outlay	6,745	13,565	29,694	-	-	-	-
AH8X Capital Expenditures		20,872	43,488	84,864	32,500	32,500	-	-
AHEX Total Expenses		15,973,883	16,176,849	16,963,798	16,722,844	16,722,844	12,753,214	2,317,273

Special Revenue Funds

2016 Approved Budget

Children's Waiting Room Fund

DEPARTMENT PURPOSE: Proceeds from the Children's Waiting Room fee are used to staff and maintain "Kid's Korner," a waiting room for children whose parents are attending a court hearing as a litigant or witness.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	173,699	170,000	170,000	160,000	(10,000)	-6%
AHM Miscellaneous	1,400	446	446	446	-	0%
AH4X Total Revenue	175,099	170,446	170,446	160,446	(10,000)	-6%
AH5X Personnel	95,766	97,356	97,356	104,785	7,429	8%
AH6X Commodities	1,870	2,650	2,650	2,200	(450)	-17%
AH74X Benefits	57,898	59,208	59,208	60,988	1,780	3%
AH7X Contractuals	48,106	50,152	50,227	49,593	(559)	-1%
AHEX Total Expenses	203,640	209,365	209,440	217,565	8,200	4%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	2	2	2
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ Children's Waiting Room fees decreased \$10,000 based on FY2015 projections.
- ❖ The ending fund balance of this fund as of November 30, 2014 was \$323,691. Based on estimated FY2015 projections, the ending fund balance at November 30, 2015 will be \$310,330. The FY2016 Budget would result in a fund balance as of November 30, 2016 of \$253,211.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Kids' Korner Satisfaction Rating	100%	100%	100%	95%

- ❖ The Satisfaction Rating represents the percentage of surveyed parents who agreed with the statement "I was pleased with the care that my child(ren) received at Kids' Korner today."

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	212,085	183,370	161,533	170,000	170,000	148,221	160,000
A46040	Annual Support Fee's	-	-	12,166	-	-	-12,166	-
A46X Charges for Services		212,085	183,370	173,699	170,000	170,000	136,055	160,000
A48010	Interest	894	1,135	1,400	446	446	642	446
AHM Miscellaneous .		894	1,135	1,400	446	446	642	446
AH4X Total Revenue		212,978	184,505	175,099	170,446	170,446	136,697	160,446

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	77,379	79,559	81,731	84,189	84,189	78,227	88,949
A51120	Permanent PT Salaries/Wages	12,665	11,021	13,693	13,167	13,167	12,691	15,836
A51140	Overtime Salaries And Wages	18	-	339	-	-	403	-
A51180	Special Pay	19	-18	3	-	-	-	-
A51220	Vacation payout	-	233	-	-	-	-	-
AH5X Personnel		90,082	90,795	95,766	97,356	97,356	91,321	104,785
A61010	Office Supplies	488	451	-	450	450	-	-
A61030	Books Manuals And Periodicals	444	445	412	450	450	192	450
A61040	Operational Supplies	2,340	1,743	1,459	1,750	1,750	974	1,750
AH6X Commodities		3,272	2,638	1,870	2,650	2,650	1,166	2,200
A74080	H/L/D Employee Benefits	38,625	39,554	40,932	42,701	42,701	39,317	43,614
A74100	Retirement Benefits/FICA	6,275	6,395	6,753	7,448	7,448	6,372	8,016
A74110	Retirement Benefits/IMRF	9,404	9,833	10,213	9,059	9,059	9,012	9,357
AH74X Benefits		54,304	55,782	57,898	59,208	59,208	54,700	60,988
A71230	Software Maintenance	-	1,200	-	-	-	-	-
A71450	Mileage Reimbursement	238	159	169	300	300	253	300
A71470	Employee Relations	-	-	-	-	75	-	-
A72140	Unemployment Compensation	405	681	642	306	306	306	306
A72170	Liability And Work Comp Insurance	2,903	2,846	2,007	2,007	2,007	2,007	2,007
A73195	Indirect Cost Allocations	14,480	15,054	15,288	15,539	15,539	15,539	16,480
A79920	Transfers Other Funds	30,000	30,000	30,000	30,000	30,000	-	30,000
A79950	All Other Miscellaneous	-	-	-	2,000	2,000	330	500
AH7X Contractuals		48,026	49,940	48,106	50,152	50,227	18,436	49,593
AH6X Total Expenses		195,684	199,156	203,640	209,365	209,440	165,623	217,565

Law and Judicial Committee

Coroner Fees

DEPARTMENT PURPOSE: Proceeds from the dedicated Coroner's Fee are used to provide for electronic and forensic equipment and supplies.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	139,300	125,000	125,000	135,000	10,000	8%
AHM Miscellaneous	369	127	127	127	-	0%
AH4X Total Revenue	139,669	125,127	125,127	135,127	10,000	8%
AH6X Commodities	32,088	47,124	47,124	69,124	22,000	47%
AH7X Contractuals	35,222	76,000	76,000	80,800	4,800	6%
AH8X Capital Expenditures	61,813	45,950	45,950	16,000	(29,950)	-65%
AHEX Total Expenses	129,124	169,074	169,074	165,924	(3,150)	-2%

BUDGET HIGHLIGHTS:

- ↑ Coroner Fees (46010) increased \$10,000 based on prior year actuals and FY2015 projections.
- ↑ Medical Supplies (62010) increased \$22,000 to accommodate allowed purchases that were previously budgeted in the General Fund.
- ↑ Radio User Fees (71965) are budgeted for the first time in FY2016. Based on the new radio contract, departments will pay for radio fees based on usage.
- ↓ Capital outlay decreased based on one-time capital replacements being budgeted in prior years and not needed in FY2016. The budget includes the replacement of four computers and two laptops.
- ❖ The fund balance as of November 30, 2014 was \$84,818. Estimates of FY2015 activity project that the fund balance as of November 30, 2015, will be \$150,341. The approved FY2016 budget would result in a fund balance of \$119,544.

Lake County Revenue Budget Comparison Report - Five Year History

County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	113,250	131,057	139,300	125,000	125,000	142,504	135,000
A46X	Charges for Services	113,250	131,057	139,300	125,000	125,000	142,504	135,000
A48010	Interest	221	285	369	127	127	236	127
AHM	Miscellaneous .	221	285	369	127	127	236	127
AH4X	Total Revenue	113,471	131,341	139,669	125,127	125,127	142,740	135,127

Lake County Expense Budget Comparison Report - Five Year History

County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A61010	Office Supplies	6,835	8,392	9,730	9,000	9,000	6,423	9,000
A61020	Computer Supplies	758	110	-	1,000	1,000	240	1,000
A61040	Operational Supplies	15,078	18,214	5,566	12,000	12,000	11,137	12,000
A61060	Clothing And Uniforms	-	3,660	3,286	7,000	7,000	1,538	7,000
A61110	Reimb to employee for damaged personal items	418	68	-	1,500	1,500	105	1,500
A62010	Medical Supplies	595	335	-	-	-	-	22,000
A64030	Firearms and bulletproof vests	-	4,679	105	2,000	2,000	-	2,000
A65020	Laboratory Supplies	-	-110	91	-	-	37	-
A65090	Gasoline	13,840	15,206	13,311	14,624	14,624	9,606	14,624
AH6X Commodities		37,523	50,554	32,088	47,124	47,124	29,086	69,124
A71330	Medical Fees	-	-	900	-	-	-	-
A71450	Mileage Reimbursement	-	300	393	1,500	1,500	-	1,500
A71500	Trips And Training	8,807	18,652	9,775	12,000	12,000	14,314	12,000
A71620	Laundry And Cleaning	-	265	169	17,000	17,000	2,715	17,000
A71810	Dues And Subscriptions	1,742	2,212	2,392	4,000	4,000	3,337	4,000
A71940	Telephone	-	-	-	-	-	2,784	-
A71950	Cellular Phones	9,175	10,379	9,278	10,000	10,000	376	10,000
A71965	Radio User Fees	-	-	-	-	-	-	4,800
A71970	Courier Services	-	-	-	2,500	2,500	288	2,500
A72210	Motor Vehicle Maintenance & Repairs	4,361	5,553	4,889	5,000	5,000	5,214	5,000
A72260	Office Equip Maintenance And Repairs	164	-	1,175	1,000	1,000	689	1,000
A72280	Equipment Maintenance	3,469	3,822	4,277	7,500	7,500	1,930	7,500
A72530	Equipment Rental	2,061	2,883	1,974	3,000	3,000	1,508	3,000
A72560	All Other Rentals	-	-	-	2,500	2,500	-	2,500
A79940	Miscell Contractual Services	2,345	-	-	-	-	-	-
A79950	All Other Miscellaneous	-	-	-	10,000	10,000	3,959	10,000
AH7X Contractuals		32,123	44,067	35,222	76,000	76,000	37,114	80,800
A84020	Radios & Electronic Equipment	-	-	-	3,000	3,000	-	-
A84030	Computer Equipment	11,784	10,449	3,018	3,500	3,500	1,056	6,000
A84050	Laboratory Equipment	-	35,000	58,795	10,000	10,000	-	10,000
A84060	Furniture And Office Equipment	-	-	-	5,000	5,000	-	-
A85040	Replacements	-	-	-	24,450	24,450	-	-
AH8X Capital Expenditures		11,784	45,449	61,813	45,950	45,950	1,056	16,000
AHEX Total Expenses		81,430	140,070	129,124	169,074	169,074	67,255	165,924

Law and Judicial Committee
Court Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated Court Automation fee are used to enhance the recordkeeping and reporting services of the Office of the Circuit Court Clerk.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	1,155,267	1,200,000	1,200,000	1,000,000	(200,000)	-17%
AHM Miscellaneous	10,066	2,903	2,903	6,000	3,097	107%
AH4X Total Revenue	1,165,333	1,202,903	1,202,903	1,006,000	(196,903)	-16%
AH5X Personnel	498,809	514,177	514,177	540,648	26,472	5%
AH6X Commodities	13,719	29,000	29,000	29,000	-	0%
AH74X Benefits	184,451	187,869	187,869	192,568	4,699	3%
AH7X Contractuals	289,700	475,178	703,853	606,938	131,760	28%
AH8X Capital Expenditures	97,253	142,400	264,772	208,500	66,100	46%
AHEX Total Expenses	1,083,931	1,348,624	1,699,671	1,577,654	229,030	17%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	7	7	7
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Court Automation fees (46010) decreased \$200,000 based on prior year actuals and current year projections.
- ↑ Consulting (71150) increased by \$50,000. These funds are to be used by the Courts as contingency funds for case management or other technology issues. Tech improvements are often identified during the year and these funds could be used to implement recommended technology tools.
- ↓ Data Processing (71210) was decreased \$25,000 to reflect historical actual spend and anticipated need.
- ↑ An increase in Miscellaneous Contractual Services (79940) of \$100,000 is due to the transfer of the Integrated Justice System maintenance fee from the Document Storage Fund.
- ↑ Computer Equipment (84030) increased by \$66,100. \$20,000 is budgeted for a Microfilm Replacement Machine and the remaining increase is the result of more computers being replaced in FY2016 than in FY2015.
- ❖ The fund balance as of November 30, 2014, was \$2,386,275. Based on projections of current year activity, the projected fund balance as of November 30, 2015 is \$2,344,313. The approved FY2016 budget would result in a fund balance of \$1,772,659.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	1,313,845	1,275,385	1,155,267	1,200,000	1,200,000	933,946	1,000,000
A46X	Charges for Services	1,313,845	1,275,385	1,155,267	1,200,000	1,200,000	933,946	1,000,000
A48010	Interest	5,193	7,087	10,066	2,903	2,903	5,048	6,000
AHM	Miscellaneous .	5,193	7,087	10,066	2,903	2,903	5,048	6,000
AH4X	Total Revenue	1,319,038	1,282,471	1,165,333	1,202,903	1,202,903	938,994	1,006,000

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	417,476	482,783	496,222	512,177	512,177	480,347	538,598
A51140	Overtime Salaries And Wages	1,718	1,516	249	2,000	2,000	701	2,050
A51180	Special Pay	24	21	3	-	-	30	-
A51210	Performance Appraisals	-	512	2,336	-	-	2,158	-
AH5X Personnel		419,218	484,832	498,809	514,177	514,177	483,236	540,648
A61010	Office Supplies	-	-	417	-	-	-	-
A61020	Computer Supplies	9,292	5,164	4,867	16,500	16,500	12,602	16,500
A61030	Books Manuals And Periodicals	529	10	-	500	500	-	500
A61040	Operational Supplies	15,960	10,044	8,434	12,000	12,000	11,085	12,000
AH6X Commodities		25,781	15,218	13,719	29,000	29,000	23,687	29,000
A74080	H/L/D Employee Benefits	64,550	78,929	90,465	93,203	93,203	85,181	94,332
A74100	Retirement Benefits/FICA	31,726	36,712	37,474	39,335	39,335	36,369	41,360
A74110	Retirement Benefits/IMRF	47,517	56,274	56,512	55,331	55,331	51,293	56,876
AH74X Benefits		143,793	171,915	184,451	187,869	187,869	172,842	192,568
A71150	Consultants	27,384	77,816	-	50,000	150,000	155,740	100,000
A71210	Data Processing	82,215	61,516	48,178	150,000	265,500	31,004	125,000
A71230	Software Maintenance	26,879	37,119	50,890	58,220	58,220	23,342	62,000
A71270	Email Archival	-	-	-	1,755	1,755	-	-
A71450	Mileage Reimbursement	115	645	975	500	500	85	500
A71470	Employee Relations	-	-	-	-	175	-	175
A71500	Trips And Training	10,467	10,207	7,713	16,000	16,000	4,010	15,000
A71810	Dues And Subscriptions	2,997	3,936	4,040	5,000	5,000	2,147	11,000
A71955	Cell Phone Allowance	-	770	1,320	1,320	1,320	1,210	1,320
A71960	Data/Telecommunications	18,490	16,496	14,616	30,200	34,200	11,379	29,200
A72140	Unemployment Compensation	945	1,405	1,070	510	510	510	510
A72170	Liability And Work Comp Insurance	15,374	15,158	7,610	1,150	1,150	1,150	1,150
A72280	Equipment Maintenance	235	257	98	500	500	-	500
A73195	Indirect Cost Allocations	14,618	16,813	17,328	14,943	14,943	14,943	15,184
A79920	Transfers Other Funds	126,774	128,050	126,318	135,080	135,080	-	135,399
A79940	Miscell Contractual Services	5,103	10,992	9,543	10,000	19,000	19,484	110,000
AH7X Contractuals		331,597	381,180	289,700	475,178	703,853	265,002	606,938
A84030	Computer Equipment	142,178	69,888	97,253	142,400	259,272	57,593	208,500
A84040	Computer System Software	11,383	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	-	-	5,500	-	-
AH8X Capital Expenditures		153,561	69,888	97,253	142,400	264,772	57,593	208,500
AH6X Total Expenses		1,073,949	1,123,033	1,083,931	1,348,624	1,699,671	1,002,361	1,577,654

Law and Judicial Committee

Document Storage

DEPARTMENT PURPOSE: Proceeds from the dedicated Document Storage fee are used to improve the management of court documents through the application of appropriate technology.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	-	-	59,790	-		
A46X Charges for Services	13,745	12,000	12,000	20,000	8,000	67%
AHM Miscellaneous	500,462	513,016	513,016	428,016	(85,000)	-17%
AH4X Total Revenue	514,207	525,016	584,806	448,016	(77,000)	-15%
AH5X Personnel	129,861	131,774	131,774	0	(131,774)	-100%
AH74X Benefits	34,527	32,778	32,778	0	(32,778)	-100%
AH7X Contractuals	1,398,293	782,933	1,354,928	578,433	(204,500)	-26%
AH8X Capital Expenditures	4,434	55,236	111,025	0	(55,236)	-100%
AHEX Total Expenses	1,567,115	1,002,722	1,630,506	578,433	(424,289)	-42%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	1	1	0
Part Time	2	0	0

BUDGET HIGHLIGHTS:

- ↑ The Enhanced Public Access & E-filing fee (46805) increased by \$8,000 based on FY2015 projections and anticipated activity.
- ↓ Document Storage Fees (48100) decreased by \$85,000 based on historical actuals and FY2016 projections.
- ↓ There are no longer any personnel budgeted in this fund as the Project Leader was transferred to the General Fund. Therefore, both Personnel (51110) and benefits (74x) have been completely zeroed out.
- ↓ The decrease in Computer Services (71220) of \$160,000 is based on decreasing E-filing project needs and the transfer of Integrated Justice System maintenance to Court Automation.
- ↓ Miscellaneous Contractual Services (79940) decreased by \$30,000 based on historical actuals and FY2015 projections. These funds are used for Microsystems microfilming.
- ❖ There are no computer replacements scheduled in FY2016 resulting in a \$55,236 decrease in Computer Equipment (84030).
- ❖ Fund balance as of November 30, 2014 was \$1,081,959. Based on projections for FY2015 activity, the fund balance of November 30, 2015, will be \$458,855. The approved FY2016 Budget would result in a fund balance of \$328,438 as of November 30, 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Court Document Storage.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45333	Grants - State	-	-	-	-	59,790	47,832	-
A45X	Intergovernmental	-	-	-	-	59,790	47,832	-
A46805	Enhanced Public Access & E-filing	-	-	13,745	12,000	12,000	10,630	20,000
A46X	Charges for Services	-	-	13,745	12,000	12,000	10,630	20,000
A48010	Interest	7,605	7,374	5,927	3,016	3,016	1,678	3,016
A48100	Document Storage Flat Fee	587,256	546,939	494,535	510,000	510,000	398,922	425,000
AHM	Miscellaneous	594,861	554,314	500,462	513,016	513,016	400,600	428,016
AH4X	Total Revenue	594,861	554,314	514,207	525,016	584,806	459,062	448,016

Lake County Expense Budget Comparison Report - Five Year History

Court Document Storage.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	263,104	191,054	129,861	131,774	131,774	122,989	-
A51210	Performance Appraisals	841	-	-	-	-	-	-
A51220	Vacation payout	-	3	-	-	-	-	-
AH5X Personnel		263,945	191,057	129,861	131,774	131,774	122,989	-
A74080	H/L/D Employee Benefits	46,768	34,455	10,394	8,519	8,519	7,966	-
A74100	Retirement Benefits/FICA	19,242	13,865	9,235	10,081	10,081	8,697	-
A74110	Retirement Benefits/IMRF	29,826	22,250	14,898	14,179	14,179	13,160	-
AH74X Benefits		95,836	70,570	34,527	32,778	32,778	29,824	-
A71150	Consultants	-	12,813	-	-	79,720	60,000	-
A71220	Computer Services	730,721	823,567	1,228,300	550,000	964,700	666,333	390,000
A71470	Employee Relations	-	-	-	-	25	-	-
A71500	Trips And Training	-	-	-	12,000	43,150	26,400	-
A72140	Unemployment Compensation	810	810	-	-	-	-	-
A72170	Liability And Work Comp Insurance	12,000	12,000	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	5,000	15,000	-	2,500
A72510	Building Rentals	16,429	16,429	16,429	16,500	16,500	15,060	16,500
A73195	Indirect Cost Allocations	19,433	19,433	19,433	19,433	19,433	19,433	19,433
A79940	Miscell Contractual Services	113,864	161,389	134,131	180,000	216,400	109,385	150,000
AH7X Contractuals		893,257	1,046,440	1,398,293	782,933	1,354,928	896,611	578,433
A84030	Computer Equipment	4,434	64,777	4,434	55,236	111,025	60,748	-
AH8X Capital Expenditures		4,434	64,777	4,434	55,236	111,025	60,748	-
AHEX Total Expenses		1,257,471	1,372,844	1,567,115	1,002,722	1,630,506	1,110,172	578,433

Law and Judicial Committee

Electronic Citation

DEPARTMENT PURPOSE: Proceeds from the dedicated Electronic Citation fee are used to defray the expense of establishing and maintaining electronic citations in the Office of the Circuit Court Clerk.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	97,993	105,000	105,000	90,000	(15,000)	-14%
AHM Miscellaneous	1,529	376	376	1,000	624	166%
AH4X Total Revenue	99,522	105,376	105,376	91,000	(14,376)	-14%
AH7X Contractuals	7,078	142,000	234,900	142,000	-	0%
AH6X Total Expenses	7,078	142,000	234,900	142,000	-	0%

BUDGET HIGHLIGHTS:

- ↓ Electronic Citation Fees (46010) decreased \$15,000 based on FY2015 projections and anticipated FY2016 activity.
- ❖ Expenses remain status quo and are budgeted for the on-going implementation of electronic citations.
- ❖ Fund balance as of November 30, 2014 was \$408,305. Based on FY15 projections, the anticipated fund balance as of November 30, 2015 is \$489,233. The Approved FY2016 Budget would result in a fund balance of \$438,233 as of November 30, 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Clerk Electronic Citation Fund.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	115,908	109,436	97,993	105,000	105,000	81,535	90,000
A46X	Charges for Services	115,908	109,436	97,993	105,000	105,000	81,535	90,000
A48010	Interest	427	859	1,529	376	376	1,006	1,000
AHM	Miscellaneous .	427	859	1,529	376	376	1,006	1,000
AH4X	Total Revenue	116,335	110,296	99,522	105,376	105,376	82,541	91,000

Lake County Expense Budget Comparison Report - Five Year History

Circuit Clerk Electronic Citation Fund.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71210	Data Processing	-	-	-	25,000	25,000	-	25,000
A71220	Computer Services	-	-	-	50,000	50,000	-	50,000
A71450	Mileage Reimbursement	-	-	-	2,000	2,000	-	2,000
A71500	Trips And Training	-	-	-	15,000	15,000	-	15,000
A79940	Miscell Contractual Services	-	-	7,078	50,000	142,900	7,500	50,000
AH7X Contractuals		-	-	7,078	142,000	234,900	7,500	142,000
AHEX Total Expenses		-	-	7,078	142,000	234,900	7,500	142,000

Revenue, Records and Legislation Committee

GIS Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated GIS Automation fee are used to fund improvements to the County-wide Geographic Information System.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	563,678	810,000	810,000	600,000	(210,000)	-26%
AHM Miscellaneous	2,381	357	357	2,000	1,643	460%
AH4X Total Revenue	566,059	810,357	810,357	602,000	(208,357)	-26%
AH7X Contractuals	563,678	810,257	810,257	602,000	(208,257)	-26%
AHEX Total Expenses	563,678	810,257	810,257	602,000	(208,257)	-26%

BUDGET HIGHLIGHTS:

- ❖ The GIS Automation Fee is a \$6 flat fee per recorded document. It is a statutorily authorized fee which must be recorded in a separate fund.
- ↓ The FY2016 budget reflects a drop in the number of recorded documents expected in FY2016 to 100,000 documents, consistent with the historical trend, thereby reducing GIS Fees (46930) by \$210,000.
- ❖ The full amount collected will be transferred to the General Fund to offset costs of the GIS program.

Lake County Revenue Budget Comparison Report - Five Year History

GIS Automation

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46930	GIS Fees	784,484	626,658	563,678	810,000	810,000	487,312	600,000
A46X	Charges for Services	784,484	626,658	563,678	810,000	810,000	487,312	600,000
A48010	Interest	1,598	1,920	2,381	357	357	1,106	2,000
AHM	Miscellaneous .	1,598	1,920	2,381	357	357	1,106	2,000
AH4X	Total Revenue	786,082	628,578	566,059	810,357	810,357	488,418	602,000

Lake County Expense Budget Comparison Report - Five Year History

GIS Automation

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79920	Transfers Other Funds	784,484	626,658	-	810,257	810,257	-	602,000
AH7X	Contractuals	784,484	626,658	-	810,257	810,257	-	602,000
AHEX	Total Expenses	784,484	626,658	-	810,257	810,257	-	602,000

Health and Community Services Committee

HUD Grants

DEPARTMENT PURPOSE: The Community Development team manages various Federal grant programs, including the Community Development Block Grant (CDBG); Home Ownership Made Easy (HOME) Investment Partnerships Program; and Emergency Shelter/Solutions Grant (ESG). The team also administers Supportive Housing Program (SHP) funds for homeless assistance and the Lake County Affordable Housing Program (LCAHP).

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	5,821,556	3,861,698	11,445,093	4,569,305	707,607	18%
A46X Charges for Services	-	-	-	8,720	8,720	
A49X Transfers	-	-	-	30,000	30,000	
AHM Miscellaneous	75,354	-	-	0	-	
AH4X Total Revenue	5,896,910	3,861,698	11,445,093	4,608,025	746,327	19%
AH5X Personnel	425,146	412,737	466,903	505,936	93,199	23%
AH6X Commodities	10,792	7,000	39,034	7,200	200	3%
AH74X Benefits	150,924	143,739	192,306	193,236	49,498	34%
AH7X Contractuals	5,562,633	3,297,572	10,765,622	3,921,993	624,421	19%
AH8X Capital Expenditures	4,480	650	4,843	1,650	1,000	154%
AH6X Total Expenses	6,153,974	3,861,698	11,468,707	4,630,015	768,318	20%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	7	8	8
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ The HUD budget has increased this year due to an increase in ESG program funds. Additionally, the department has budgeted for the total amount of both the LC Continuum of Care and HMIS grant funds, rather than the adjusted amount for the federal fiscal year, as they have done in the past.
- ↑ The increased Personnel budget represents the first year Community Development has budgeted for Personnel for the entire fiscal year, rather than funding via budget carryovers from grant funds as needed.
- ↑ Capital Costs includes the replacement of 2 desktops, which is part of the approved IT replacement plan.
- ❖ The FY2014 Carryover Balance is \$104,435.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Lake County Affordable Housing Program Units	19	22	47	25
Total Affordable Housing Units	47	87	125	103
Housing Projects Monitored Within Cycle	0%	41%	53%	100%
Human Service Agencies Using ServicePoint	15	20	25	30
People Without a Home Rapidly Rehoused	0	56	208	225
Non-Profit Agency Funding (Thousands)	\$511	\$565	\$782	\$750
Local Economic Development Projects (Thousands)	\$0	\$0	\$456	\$450

Lake County Revenue Budget Comparison Report - Five Year History

Grants

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45040	Community Dev Administration	3,713,813	2,762,596	3,224,543	2,634,369	5,894,798	1,907,772	2,993,951
A45050	Home Program	2,568,727	2,060,496	1,178,284	1,182,329	5,505,294	718,926	1,575,354
A45360	Program Income - Loans	986,573	1,580,559	1,421,246	-	-	554,607	-
A45380	Revenue From Municipalities	-	-	-	45,000	45,000	-	-
A45X	Intergovernmental	7,269,114	6,403,652	5,824,072	3,861,698	11,445,093	3,181,304	4,569,305
A47150	User Fee	-	-	-	-	-	-	8,720
A46X	Charges for Services	-	-	-	-	-	-	8,720
A49920	Transfers From Other Funds	-	-	-	-	-	-	30,000
A49X	Transfers	-	-	-	-	-	-	30,000
A49910	All Other Miscellaneous Revenue	-	-	75,354	-	-	-	-
AHM	Miscellaneous	-	-	75,354	-	-	-	-
AH4X	Total Revenue	7,269,114	6,403,652	5,899,427	3,861,698	11,445,093	3,181,304	4,608,025

Lake County Expense Budget Comparison Report - Five Year History

Grants

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	-	6,389	419,157	401,677	450,443	366,468	501,874
A51120	Permanent PT Salaries/Wages	-	-	-	-	5,400	-	-
A51140	Overtime Salaries And Wages	-	-	3,459	1,500	1,500	3,352	2,563
A51200	Temporary PT Salaries/Wages	-	-	-	7,560	7,560	-	-
A51220	Vacation payout	-	-	2,380	-	-	3,318	-
A51240	Opt Out Premium	-	-	-519	1,500	1,500	1,385	1,500
A51250	Wellness Initiative	-	-	-	500	500	-	-
AH5X Personnel		-	6,389	424,477	412,737	466,903	374,523	505,936
A61010	Office Supplies	-	-	2,603	2,500	2,500	1,751	2,500
A61020	Computer Supplies	-	-	-	2,000	2,000	913	2,000
A61030	Books Manuals And Periodicals	-	-	-	-	-	-	200
A61040	Operational Supplies	-	-	1,564	2,500	2,500	645	2,500
A65180	Miscellaneous Commodities	-	-	6,625	-	32,034	20,474	-
AH6X Commodities		-	-	10,792	7,000	39,034	23,783	7,200
A74080	H/L/D Employee Benefits	-	-	75,989	68,557	107,222	66,831	101,308
A74100	Retirement Benefits/FICA	-	417	29,668	31,574	35,437	26,297	38,704
A74110	Retirement Benefits/IMRF	-	643	44,194	43,608	49,647	37,329	53,224
AH74X Benefits		-	1,060	149,852	143,739	192,306	130,456	193,236
A71230	Software Maintenance	-	-	-	-	-	-	36,690
A71270	Email Archival	-	-	-	225	225	-	-
A71450	Mileage Reimbursement	-	-	2,152	1,230	1,230	1,937	1,875
A71500	Trips And Training	-	-	19,905	12,016	12,016	3,583	11,218
A71810	Dues And Subscriptions	-	-	5,424	5,000	5,000	3,949	5,031
A71840	Publications & Legal Notices	-	-	3,157	2,800	2,800	3,175	3,800
A71950	Cellular Phones	-	-	1,941	2,630	2,630	1,515	840
A72140	Unemployment Compensation	-	-	852	1,285	1,285	301	1,816
A72170	Liability And Work Comp Insurance	-	-	12,494	11,657	11,657	4,545	15,040
A72530	Equipment Rental	-	-	2,770	4,200	4,200	3,894	5,040
A72820	Postage	-	-	164	500	500	343	500
A73195	Indirect Cost Allocations	-	-	59,601	74,262	74,262	27,828	81,975
A79920	Transfers Other Funds	-	-	26,701	27,000	27,000	7,789	27,000
A79940	Miscell Contractual Services	-	-	10,102	86,500	116,398	39,187	29,207
A79950	All Other Miscellaneous	6,801,148	6,303,540	5,417,371	3,068,267	10,506,419	2,966,385	3,701,961
AH7X Contractuals		6,801,148	6,303,540	5,562,633	3,297,572	10,765,622	3,064,430	3,921,993
A84030	Computer Equipment	-	-	4,480	650	4,843	-	1,650
AH8X Capital Expenditures		-	-	4,480	650	4,843	-	1,650
AHEX Total Expenses		6,801,148	6,310,988	6,152,233	3,861,698	11,468,707	3,593,193	4,630,015

Law and Judicial Committee

Law Library

DEPARTMENT PURPOSE: The Law Library provides legal references, resources and services in support of the Lake County legal community and the citizens of Lake County. The Law Library also houses the Center for Self-Representation, which is designed to help pro se litigants prepare and present their own cases.

FINANCIAL SUMMARY:

Account	FY2014	FY2015	FY2015	FY2016	\$ Variance	% Variance
	Actuals	Approved Budget	Modified Budget	Approved Budget		
A46X Charges for Services	321,947	316,000	316,000	276,000	(40,000)	-13%
AHM Miscellaneous	27,941	22,868	22,868	28,868	6,000	26%
AH4X Total Revenue	349,888	338,868	338,868	304,868	(34,000)	-10%
AH5X Personnel	121,461	132,409	132,409	137,494	5,086	4%
AH6X Commodities	105,257	101,900	101,900	100,500	(1,400)	-1%
AH74X Benefits	59,064	67,649	67,649	69,215	1,567	2%
AH7X Contractuals	203,125	155,541	155,616	152,665	(2,876)	-2%
AH6X Total Expenses	488,907	457,498	457,573	459,875	2,376	1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	3	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ▼ Law Library Fees (46010) decreased \$40,000 based on FY2015 projections.
- ❖ The fund balance as of November 30, 2014 was \$479,165. Estimated projections indicate that the fund balance at November 30, 2015 will be \$407,456. The FY2016 Budget would result in a fund balance as of November 30, 2016 of \$256,160.

Lake County Revenue Budget Comparison Report - Five Year History

Law Library

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	393,673	340,217	321,947	316,000	316,000	252,241	276,000
	A46X Charges for Services	393,673	340,217	321,947	316,000	316,000	252,241	276,000
A48010	Interest	2,023	2,272	2,343	868	868	893	868
A49910	All Other Miscellaneous Revenue	20,420	21,814	25,598	22,000	22,000	27,641	28,000
	AHM Miscellaneous .	22,443	24,086	27,941	22,868	22,868	28,534	28,868
	AH4X Total Revenue	416,116	364,303	349,888	338,868	338,868	280,775	304,868

Lake County Expense Budget Comparison Report - Five Year History

Law Library

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	122,463	113,451	120,280	132,409	132,409	123,115	137,494
A51140	Overtime Salaries And Wages	-	-	29	-	-	-	-
A51160	Holiday Pay	-	229	-	-	-	-	-
A51180	Special Pay	26	-12	-	-	-	-	-
A51220	Vacation payout	-	5,800	807	-	-	-	-
A51230	Sick Payout	-	4,881	-	-	-	-	-
A51240	Opt Out Premium	-	750	346	-	-	-	-
AH5X Personnel		122,489	125,100	121,461	132,409	132,409	123,115	137,494
A61010	Office Supplies	143	-	-	400	400	365	400
A61020	Computer Supplies	-	-	-	1,000	1,000	-	-
A61030	Books Manuals And Periodicals	119,985	131,853	105,167	100,000	100,000	92,975	100,000
A61040	Operational Supplies	226	97	90	500	500	63	100
AH6X Commodities		120,354	131,951	105,257	101,900	101,900	93,404	100,500
A74080	H/L/D Employee Benefits	21,320	22,701	37,035	43,272	43,272	39,697	44,233
A74100	Retirement Benefits/FICA	9,132	9,316	8,811	10,129	10,129	9,031	10,518
A74110	Retirement Benefits/IMRF	13,691	14,340	13,218	14,247	14,247	12,724	14,464
AH74X Benefits		44,142	46,358	59,064	67,649	67,649	61,451	69,215
A71220	Computer Services	41,706	47,504	49,424	14,000	14,000	11,585	14,500
A71230	Software Maintenance	2,500	2,500	2,500	4,700	4,700	2,500	2,500
A71470	Employee Relations	-	-	-	-	75	-	-
A71810	Dues And Subscriptions	248	579	147	450	450	373	450
A71960	Data/Telecommunications	984	655	1,478	1,000	1,000	900	1,200
A72140	Unemployment Compensation	405	681	642	306	306	306	306
A72170	Liability And Work Comp Insurance	3,721	3,986	2,846	2,846	2,846	2,846	2,846
A72260	Office Equip Maintenance And Repairs	-	-	-	250	250	592	-
A72530	Equipment Rental	3,325	7,242	8,113	7,000	7,000	3,611	3,500
A73195	Indirect Cost Allocations	66,561	75,601	78,275	57,989	57,989	57,989	60,363
A79920	Transfers Other Funds	67,000	67,000	59,700	67,000	67,000	-	67,000
AH7X Contractuals		186,450	205,749	203,125	155,541	155,616	80,702	152,665
AHEX Total Expenses		473,435	509,157	488,907	457,498	457,573	358,672	459,875

Public Works and Transportation Committee

Motor Fuel Tax

DEPARTMENT PURPOSE: The Motor Fuel Tax represents Lake County's share of the state-collected tax on motor fuels. Proceeds may be used for general highway and construction projects, with state approval, or for the purchase of maintenance materials and transportation-related technology, such as Lake County PASSAGE. The County's highway improvement program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	12,235,914	9,115,886	9,115,886	9,196,488	80,602	1%
A45X Intergovernmental	1,158,329	586,300	5,939,000	758,600	172,300	29%
A46X Charges for Services	107	-	-	-	-	-
AHM Miscellaneous	38,645	25,132	25,132	31,052	5,920	24%
AH4X Total Revenue	13,432,995	9,727,318	15,080,018	9,986,140	258,822	3%
AH6X Commodities	2,387,710	1,857,600	2,883,500	1,913,400	55,800	3%
AH7X Contractuals	1,019,837	1,092,700	1,363,400	1,270,000	177,300	16%
AH8X Capital Expenditures	14,983,409	6,801,624	19,586,600	6,802,740	1,116	0%
AHEX Total Expenses	18,390,956	9,751,924	23,833,500	9,986,140	234,216	2%

BUDGET HIGHLIGHTS:

- ❖ Motor Fuel Tax allotments (41230) are projected to remain consistent with FY2015 levels.
- ❖ Signs (45410) and Signal maintenance (45430) have been adjusted to reflect historical actuals and expected FY2016 activity.
- ↑ Revenue from Other Governments (45400) is up \$300,000 because of an IDOT reimbursement on the Cedar Lake Road project.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41230	Motor Fuel Tax Allotments	11,260,973	10,762,096	12,235,914	9,115,886	9,115,886	5,640,517	9,196,488
A41X	Taxes	11,260,973	10,762,096	12,235,914	9,115,886	9,115,886	5,640,517	9,196,488
A45400	Revenue From Other Government Bodies	258,131	1,403,194	719,614	100	5,352,800	491,535	300,000
A45410	DOT Signs and Markings Revenue	110,534	117,263	114,634	71,600	71,600	109,202	120,400
A45430	DOT Signal Maintenance Rev	334,576	604,811	324,081	514,600	514,600	381,125	338,200
A45X	Intergovernmental	703,241	2,125,267	1,158,329	586,300	5,939,000	981,861	758,600
A46630	Highway-Motor Equipment Service	214	214	-	-	-	-	-
A46830	Service Station	26	26	107	-	-	134	-
A46X	Charges for Services	240	240	107	-	-	134	-
A48010	Interest	43,790	68,144	38,645	25,132	25,132	57,443	31,052
AHM	Miscellaneous .	43,790	68,144	38,645	25,132	25,132	57,443	31,052
AH4X	Total Revenue	12,007,765	12,955,747	13,432,995	9,727,318	15,080,018	6,679,954	9,986,140

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A65030	Highway Materials	898,265	1,925,276	2,387,710	1,857,600	2,883,500	1,348,671	1,913,400
	AH6X Commodities	898,265	1,925,276	2,387,710	1,857,600	2,883,500	1,348,671	1,913,400
A79940	Miscell Contractual Services	1,104,764	958,261	1,019,837	1,092,700	1,363,400	912,903	1,270,000
	AH7X Contractuals	1,104,764	958,261	1,019,837	1,092,700	1,363,400	912,903	1,270,000
A84075	Passage Equipment	51,775	49,235	31,007	-	-	-	-
A85020	Roads & Road Constr & Maintenance	9,912,387	11,281,171	14,952,402	6,801,624	19,586,600	3,483,484	6,802,740
	AH8X Capital Expenditures	9,964,162	11,330,406	14,983,409	6,801,624	19,586,600	3,483,484	6,802,740
	AHEX Total Expenses	11,967,191	14,213,943	18,390,956	9,751,924	23,833,500	5,745,058	9,986,140

Neutral Site Custody Exchange Fee

DEPARTMENT PURPOSE: Proceeds from the dedicated Neutral Site Custody Exchange fee are disbursed to one or more qualified not-for-profit organizations to support a neutral site custody exchange program.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	149,189	146,000	146,000	128,000	(18,000)	-12%
AHM Miscellaneous	1,253	296	296	296	-	0%
AH4X Total Revenue	150,442	146,296	146,296	128,296	(18,000)	-12%
AH7X Contractuals	39,163	146,296	256,296	180,000	33,704	23%
AHEX Total Expenses	39,163	146,296	256,296	180,000	33,704	23%

BUDGET HIGHLIGHTS:

- ↓ Neutral Site Custody Exchange Fees (46010) decreased \$18,000 based on FY2015 projections.
- ↑ Miscellaneous Contractual Services (79940) increased \$33,704. These funds will be utilized to run the Family Visitation Center. Grant funds, budgeted in the General Fund, were previously paying for the cost of the center.
- ❖ The fund balance as of November 30, 2014, was \$330,187. Based on FY2015 projections, the anticipated fund balance as of November 30, 2015, is \$300,402. The FY2016 budget would result in a fund balance of \$248,698 as of November 30, 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	182,173	157,561	149,189	146,000	146,000	116,832	128,000
A46X	Charges for Services	182,173	157,561	149,189	146,000	146,000	116,832	128,000
A48010	Interest	368	702	1,253	296	296	706	296
AHM	Miscellaneous .	368	702	1,253	296	296	706	296
AH4X	Total Revenue	182,541	158,263	150,442	146,296	146,296	117,538	128,296

Lake County Expense Budget Comparison Report - Five Year History

Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79940	Miscell Contractual Services	9,125	157,152	39,163	146,296	256,296	144,527	180,000
AH7X Contractuals		9,125	157,152	39,163	146,296	256,296	144,527	180,000
AHEX Total Expenses		9,125	157,152	39,163	146,296	256,296	144,527	180,000

Law and Judicial Committee

Probation Services Fee

DEPARTMENT PURPOSE: Proceeds from the dedicated Probation Services fee are used to provide equipment and services for adult and juvenile probation services.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	2,092,027	2,041,000	2,041,000	2,072,000	31,000	2%
AHM Miscellaneous	7,682	1,119	1,119	1,119	-	0%
AH4X Total Revenue	2,099,709	2,042,119	2,042,119	2,073,119	31,000	2%
AH6X Commodities	50,240	109,000	109,000	134,000	25,000	23%
AH7X Contractuals	1,268,359	705,908	705,908	1,665,792	959,884	136%
AH8X Capital Expenditures	90,510	126,000	126,000	234,000	108,000	86%
AHEX Total Expenses	1,409,109	940,908	940,908	2,033,792	1,092,884	116%

BUDGET HIGHLIGHTS:

- ↑ Revenues are adjusted based on historical actuals and FY2015 projections, resulting in a \$31,000 (2%) decrease. Probation Services Operations (46763) increased \$25,000.
- ↑ Computer Services (71220) increased by \$58,000 for improvements for surveillance and field officers.
- ↑ Software Maintenance (71230) increased by \$17,500 due to increasing maintenance costs and additional modules.
- ↑ \$18,000 for All Other Fees (72940) and \$25,000 for Lab Supplies (65020) have been moved to the Probation Services Fund from the General Fund. These funds pay for drug testing supplies to confirm positive drug tests.
- ↓ Transfers to Other Funds (79940) was eliminated due to the Juvenile Employment grant match not being needed in FY2016.
- ↑ There is an increase in Capital Outlay for computer equipment (84030). This includes \$22,000 for Rover-Ink Forms upgrade, \$10,000 for Caseload Explorer Kiosks, \$12,000 for Video Conferencing and Training Room upgrades, and \$10,000 for miscellaneous equipment.
- ↑ Capital outlay also includes \$80,000 for computer replacements (84030). A total of 98 computers that were purchased in FY2012 are scheduled for replacement in FY2016.
- ❖ Four vehicles (83010) are scheduled to be replaced in FY2016.
- ❖ Fund balance as of November 30, 2014, was \$1,515,692. Based on FY2015 estimates, the fund balance as of November 30, 2015, will be \$2,099,796. The FY2016 Budget would result in a fund balance of \$3,045,665 as of November 30, 2016.

In the County Administrator stage of the budget preparation process, Transfers (79920) to both the General Fund and the Hulse Detention Center Fund in the amount of \$863,542 were added. This reinstates a transfer that had been made annually but was suspended in FY2015.

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45340	Other Federal Funds	1,316	-	-	-	-	-	-
A45X	Intergovernmental	1,316	-	-	-	-	-	-
A46755	GPS	600	3,440	4,080	4,000	4,000	10,825	9,000
A46761	Crime Victims Service Fee	39,880	40,313	43,677	40,000	40,000	36,406	40,000
A46763	Probation Services Operations	48,541	308,813	312,219	275,000	275,000	261,270	300,000
A46764	Probation Services - Order of Protections	6,866	1,775	2,345	2,000	2,000	2,859	3,000
A46765	Probation Service Fees	1,185,523	1,069,269	1,212,303	1,200,000	1,200,000	1,038,441	1,200,000
A46766	Probation - Pretrial	94,764	87,475	91,882	90,000	90,000	85,370	90,000
A46767	Probation - Conditional Discharge	295,506	288,177	265,122	275,000	275,000	212,607	270,000
A46768	Probation - Court Supervision	35,703	42,837	45,389	45,000	45,000	39,287	45,000
A46769	Probation - Conditional Supervision	123,733	112,360	115,009	110,000	110,000	101,790	115,000
A46X	Charges for Services	1,831,116	1,954,460	2,092,027	2,041,000	2,041,000	1,788,855	2,072,000
A48010	Interest	1,646	3,683	7,585	1,119	1,119	5,278	1,119
A49910	All Other Miscellaneous Revenue	304	216	97	-	-	434	-
AHM	Miscellaneous	1,950	3,899	7,682	1,119	1,119	5,713	1,119
AH4X	Total Revenue	1,834,381	1,958,359	2,099,709	2,042,119	2,042,119	1,794,568	2,073,119

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A61010	Office Supplies	4,118	1,303	4,715	4,000	4,000	1,023	4,000
A61020	Computer Supplies	18,956	25,803	5,333	51,000	51,000	1,036	51,000
A61030	Books Manuals And Periodicals	-	306	-	-	-	-	-
A61040	Operational Supplies	17,969	24,377	15,258	20,000	20,000	7,977	20,000
A65020	Laboratory Supplies	-	-	-	-	-	-	25,000
A65090	Gasoline	32,522	30,819	24,934	34,000	34,000	14,504	34,000
AH6X Commodities		73,566	82,608	50,240	109,000	109,000	24,539	134,000
A71220	Computer Services	2,953	1,936	12,476	15,000	15,000	12,442	73,000
A71230	Software Maintenance	38,515	73,036	53,058	64,500	64,500	54,375	82,000
A71450	Mileage Reimbursement	914	1,443	1,050	1,000	1,000	1,407	2,000
A71500	Trips And Training	11,353	14,519	13,557	16,150	16,150	9,581	24,000
A71810	Dues And Subscriptions	2,824	687	300	1,500	1,500	987	1,500
A71950	Cellular Phones	9,616	10,153	10,712	12,000	12,000	12,367	15,000
A71960	Data/Telecommunications	723	286	-	750	750	-	750
A72040	Adult Residential Treatment	216,421	278,408	231,747	300,000	300,000	62,269	300,000
A72210	Motor Vehicle Maintenance & Repairs	21,823	17,690	15,245	18,000	18,000	13,405	18,000
A72280	Equipment Maintenance	1,713	1,792	1,710	1,500	1,500	788	2,000
A72940	All Other Fees	91,228	100,097	115,965	120,000	120,000	84,021	138,000
A79920	Transfers Other Funds	992,373	938,586	743,190	10,000	10,000	5,000	863,542
A79940	Miscell Contractual Services	70,910	72,056	69,350	145,508	145,508	66,561	146,000
AH7X Contractuals		1,461,366	1,510,689	1,268,359	705,908	705,908	323,203	1,665,792
A83010	Motor Vehicles	41,064	46,431	56,103	91,000	91,000	47,840	96,000
A84030	Computer Equipment	98,463	14,449	34,407	35,000	35,000	14,177	138,000
AH8X Capital Expenditures		139,527	60,880	90,510	126,000	126,000	62,017	234,000
AHEX Total Expenses		1,674,459	1,654,178	1,409,109	940,908	940,908	409,759	2,033,792

Recorder Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated Recorder Automation fee are used to improve the services of the Recorder of Deeds through the application of appropriate technology.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	895,724	1,417,500	1,417,500	986,553	(430,947)	-30%
A49X Transfers	-	-	-	132,527	132,527	
AHM Miscellaneous	10,828	3,715	3,715	3,715	-	0%
AH4X Total Revenue	906,552	1,421,215	1,421,215	1,122,795	(298,420)	-21%
AH5X Personnel	619,078	723,093	723,093	737,218	14,125	2%
AH6X Commodities	8,796	8,000	8,000	8,000	-	0%
AH74X Benefits	268,670	325,281	325,281	330,328	5,047	2%
AH7X Contractuals	332,523	314,673	315,073	314,373	(300)	0%
AH8X Capital Expenditures	52,724	65,609	65,609	65,609	-	0%
AH6X Total Expenses	1,281,791	1,436,656	1,437,056	1,455,527	18,872	1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	14	14	14
Part Time	2	2	1

BUDGET HIGHLIGHTS:

- ↓ The reduction in charges for service is caused by a historical downturn in the number of documents recorded. It has been reduced by 30% to reflect historical activity and expected activity in FY2016.
- ↓ Headcount has been reduced by one part time position. The Recorder's Office has successfully been using interns, allowing them to reduce this vacant position.
- ❖ The remainder of the Recorder Automation budget is status quo.
- ❖ The fund balance as of November 30, 2014, was \$2,441,816. Assuming budgeted amounts are spent, FY2015 would end at \$2,426,375, and FY2016 would have an ending fund balance of \$1,967,485.

Lake County Revenue Budget Comparison Report - Five Year History

Recorder Automation.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	1,306,097	1,071,305	895,784	1,417,500	1,417,500	848,899	986,553
A46015	Parking garage fees	-	-	-20	-	-	-	-
A46X	Charges for Services	1,306,097	1,071,305	895,764	1,417,500	1,417,500	848,899	986,553
A49920	Transfers From Other Funds	6,250	-	-	-	-	-	132,527
A49X	Transfers	6,250	-	-	-	-	-	132,527
A48010	Interest	7,040	9,183	10,828	3,715	3,715	5,366	3,715
AHM	Miscellaneous	7,040	9,183	10,828	3,715	3,715	5,366	3,715
AH4X	Total Revenue	1,319,387	1,080,487	906,592	1,421,215	1,421,215	854,265	1,122,795

Lake County Expense Budget Comparison Report - Five Year History

Recorder Automation.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	595,051	601,410	608,768	656,955	656,955	565,142	671,675
A51120	Part Time Salaries And Wages	2,608	1,418	290	15,412	15,412	3,258	13,549
A51140	Overtime Salaries And Wages	-	1,275	864	50,726	50,726	847	51,994
A51210	Performance Appraisals	3,791	7,725	9,155	-	-	9,659	-
A51220	Vacation payout	-	135	-	-	-	544	-
AH5X Personnel		601,450	611,963	619,078	723,093	723,093	579,451	737,218
A61010	Office Supplies	134	-	-	-	-	-	-
A61040	Operational Supplies	2,033	3,312	8,728	8,000	8,000	2,704	8,000
AH6X Commodities		2,167	3,312	8,728	8,000	8,000	2,704	8,000
A74080	H/L/D Employee Benefits	149,764	152,966	154,458	193,818	193,818	147,024	197,801
A74100	Retirement Benefits/FICA	44,153	45,006	45,453	55,317	55,317	42,432	56,397
A74110	Retirement Benefits/IMRF	65,640	68,058	68,760	76,146	76,146	59,778	76,130
AH74X Benefits		259,557	266,029	268,670	325,281	325,281	249,234	330,328
A71220	Computer Services	198,966	181,087	255,430	231,336	231,336	56,225	231,336
A71270	Email Archival	-	-	-	300	300	-	-
A71430	Tuition Reimbursement	-	-	-	500	500	-	500
A71450	Mileage Reimbursement	-	-	-	500	500	-	500
A71470	Employee Relations	-	-	-	-	400	-	-
A71500	Trips And Training	-	-	30	1,500	1,500	-	1,500
A71970	Courier Services	-	-	8,775	-	-	-	-
A72280	Equipment Maintenance	-	-	818	7,650	7,650	2,704	7,650
A72840	Temporary Employment Services	28,800	29,500	29,900	31,000	31,000	30,500	31,000
A73195	Indirect Cost Allocations	40,076	36,337	36,887	36,887	36,887	36,887	36,887
A79950	All Other Miscellaneous	627	612	683	5,000	5,000	840	5,000
AH7X Contractuals		268,469	247,536	332,523	314,673	315,073	127,157	314,373
A84030	Computer Equipment	8,044	-	52,724	55,609	55,609	15,733	55,609
A84060	Furniture And Office Equipment	-	-	-	10,000	10,000	-	10,000
AH8X Capital Expenditures		8,044	-	52,724	65,609	65,609	15,733	65,609
AHEX Total Expenses		1,139,687	1,128,840	1,281,723	1,436,656	1,437,056	974,278	1,455,527

Sales Tax for Transportation & Public Safety

DEPARTMENT PURPOSE: The 1/4% Sales Tax for Transportation and Public Safety represents Lake County's share of the Collar County Empowerment Fund, which is a general, RTA-imposed, state-collected, 0.25 percent general sales tax. The amount collected in Lake County is returned to the County for and may be used for transportation, paratransit, and public safety purposes. The guideline for the transportation use over the short-term is the Lake County Board endorsed "Plan for Using the New Collar County Transportation Empowerment Funds," which is incorporated into the County's highway improvement program. Projects are individually appropriated by the County Board.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	30,300,745	30,800,000	30,800,000	31,600,000	800,000	3%
A45X Intergovernmental	14,607,908	350,900	17,445,400	578,000	227,100	65%
AHM Miscellaneous	280,879	170,748	170,748	190,591	19,843	12%
AH4X Total Revenue	45,189,533	31,321,648	48,416,148	32,368,591	1,046,943	3%
AH7X Contractuals	9,194,348	4,061,301	4,104,501	4,060,400	(901)	0%
AH8X Capital Expenditures	19,673,770	27,342,948	107,260,799	28,308,191	965,243	4%
AHEX Total Expenses	28,868,118	31,404,249	111,365,300	32,368,591	964,342	3%

BUDGET HIGHLIGHTS:

- ↑ Sales tax (41170) increased based on historical actuals and estimates for FY2016.
- ↑ Revenue from other governments (45400) is up due to reimbursements on the Dial-a-Ride expansion, Old McHenry Road, PASSAGE, and Hainesville Road projects.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41170	1/4% Supplemental Sales Tax	27,591,338	28,073,082	30,300,745	30,800,000	30,800,000	19,965,453	31,600,000
A41X	Taxes	27,591,338	28,073,082	30,300,745	30,800,000	30,800,000	19,965,453	31,600,000
A45400	Revenue From Other Government Bodies	1,964,271	1,934,893	14,607,908	350,900	17,445,400	6,366,537	578,000
A45X	Intergovernmental	1,964,271	1,934,893	14,607,908	350,900	17,445,400	6,366,537	578,000
A48010	Interest	157,504	185,729	280,879	170,748	170,748	163,727	190,591
AHM	Miscellaneous	157,504	185,729	280,879	170,748	170,748	163,727	190,591
AH4X	Total Revenue	29,713,114	30,193,704	45,189,533	31,321,648	48,416,148	26,495,717	32,368,591

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71150	Consultants	78,077	23,625	49,553	114,900	158,100	10,440	117,200
A79920	Transfers Other Funds	2,247,506	1,980,496	9,144,795	3,946,401	3,946,401	3,556,432	3,943,200
AH7X Contractuals		2,325,583	2,004,121	9,194,348	4,061,301	4,104,501	3,566,872	4,060,400
A85020	Roads & Road Constr & Maintenance	26,256,052	37,527,875	19,673,770	27,342,948	107,260,799	18,052,759	28,308,191
AH8X Capital Expenditures		26,256,052	37,527,875	19,673,770	27,342,948	107,260,799	18,052,759	28,308,191
AHEX Total Expenses		28,581,635	39,531,996	28,868,118	31,404,249	111,365,300	21,619,631	32,368,591

Financial and Administrative Committee

Solid Waste Management Tax

DEPARTMENT PURPOSE: Proceeds from the Solid Waste Management Tax on local landfill operations, or surcharge fees, are managed in this fund. The County's Landfill Inspection Program is partially funded by proceeds from this tax.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	235,616	167,000	167,000	167,000	-	0%
AHM Miscellaneous	5,368	1,635	1,635	1,635	-	0%
AH4X Total Revenue	240,984	168,635	168,635	168,635	-	0%
AH7X Contractuals	222,990	200,000	200,000	200,000	-	0%
AHEX Total Expenses	222,990	200,000	200,000	200,000	-	0%

BUDGET HIGHLIGHTS

- ❖ Taxes collected in this fund continue to be transferred to the Health Department's Population Health division that conducts landfill inspections.
- ❖ Fund balance as of November 30, 2014, was \$1,303,226. It is expected to stay fairly constant throughout FY2015 and FY2016.

Lake County Revenue Budget Comparison Report - Five Year History

Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46850	All Other Charges For Services	218,798	230,606	235,616	167,000	167,000	173,108	167,000
A46X	Charges for Services	218,798	230,606	235,616	167,000	167,000	173,108	167,000
A48010	Interest	2,801	3,884	5,368	1,635	1,635	2,854	1,635
AHM	Miscellaneous .	2,801	3,884	5,368	1,635	1,635	2,854	1,635
AH4X	Total Revenue	221,600	234,491	240,984	168,635	168,635	175,961	168,635

Lake County Expense Budget Comparison Report - Five Year History

Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79920	Transfers Other Funds	102,000	169,743	222,990	200,000	200,000	173,108	200,000
AH7X	Contractuals	102,000	169,743	222,990	200,000	200,000	173,108	200,000
AHEX	Total Expenses	102,000	169,743	222,990	200,000	200,000	173,108	200,000

Law and Judicial Committee

State's Attorney's Records Automation

DEPARTMENT PURPOSE: The State's Attorney's Records Automation Fund is a special fund created by Illinois statute, and funded through fee assessments, for establishing and maintaining automated record keeping systems for the State's Attorney's Office.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	-	-	55,100	55,600	55,600	
AH4X Total Revenue	0	0	55,100	55,600	55,600	
AH6X Commodities	-	-	-	15,600	15,600	
AH7X Contractuals	-	-	20,100	20,000	20,000	
AH8X Capital Expenditures	-	-	-	20,000	20,000	
AHEX Total Expenses	0	0	20,100	55,600	55,600	

BUDGET HIGHLIGHTS:

- ❖ This fee has been collected since FY2012, but a separate fund was created during FY2015.
- ❖ The fund balance in this fund is estimated to be \$201,000 at the end of FY2015.

Lake County Revenue Budget Comparison Report - Five Year History

State's Attorney Records Automation_M3370010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46255	STAA - States Attorney Automation	-	-	-	-	55,100	50,784	55,600
A46X	Charges for Services	-	-	-	-	55,100	50,784	55,600
A49920	Transfers From Other Funds	-	-	-	-	-	145,418	-
A49X	Transfers	-	-	-	-	-	145,418	-
A48010	Interest	-	-	-	-	-	123	-
AHM	Miscellaneous	-	-	-	-	-	123	-
AH4X	Total Revenue	-	-	-	-	55,100	196,325	55,600

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney Records Automation_M3370010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A65180	Miscellaneous Commodities	-	-	-	-	-	-	15,600
AH6X Commodities		-	-	-	-	-	-	15,600
A79920	Transfers Other Funds	-	-	-	-	20,100	-	-
A79950	All Other Miscellaneous	-	-	-	-	-	-	20,000
AH7X Contractuals		-	-	-	-	20,100	-	20,000
A85070	All Other Capital Outlay	-	-	-	-	-	-	20,000
AH8X Capital Expenditures		-	-	-	-	-	-	20,000
AHEX Total Expenses		-	-	-	-	20,100	-	55,600

Tax Sale Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated Tax Sale Automation fee are used to fund automation initiatives in the Treasurer's Office.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	29,610	30,000	30,000	25,000	(5,000)	-17%
AHM Miscellaneous	34,621	25,770	25,770	35,770	10,000	39%
AH4X Total Revenue	64,231	55,770	55,770	60,770	5,000	9%
AH6X Commodities	1,095	1,000	1,000	1,000	-	0%
AH7X Contractuals	43,256	59,050	59,050	44,300	(14,750)	-25%
AH8X Capital Expenditures	-	4,800	4,800	4,800	-	0%
AHEX Total Expenses	44,351	64,850	64,850	50,100	(14,750)	-23%

BUDGET HIGHLIGHTS:

- ↓ Proceeds from Tax Sale (41140) decreased slightly due to fewer anticipated parcels in the sale.
- ↑ Miscellaneous Revenue (49910), which is primarily for duplicate tax bill requests, has been increased to reflect historical actuals.
- ↓ Miscellaneous Contractual Services (79940), services associated with the tax sale, have decreased to reflect historical actuals.

Lake County Revenue Budget Comparison Report - Five Year History

Tax Sale Automation Fees .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41140	Proceeds Of Tax Sales	36,150	32,730	29,610	30,000	30,000	27,270	25,000
A41X	Taxes	36,150	32,730	29,610	30,000	30,000	27,270	25,000
A48010	Interest	1,563	1,963	2,480	770	770	1,349	770
A49910	All Other Miscellaneous Revenue	25,873	33,512	32,141	25,000	25,000	34,940	35,000
AHM	Miscellaneous .	27,437	35,475	34,621	25,770	25,770	36,289	35,770
AH4X	Total Revenue	63,587	68,205	64,231	55,770	55,770	63,559	60,770

Lake County Expense Budget Comparison Report - Five Year History

Tax Sale Automation Fees .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A61040	Operational Supplies	-	-	1,095	1,000	1,000	448	1,000
AH6X Commodities		-	-	1,095	1,000	1,000	448	1,000
A71250	Document Imaging	-	53,722	119	-	-	-	-
A72510	Building Rentals	775	775	1,013	1,250	1,250	979	1,500
A79920	Transfers Other Funds	30,806	30,965	26,800	26,800	26,800	-	26,800
A79940	Miscell Contractual Services	25,796	24,240	15,325	31,000	31,000	914	16,000
AH7X Contractuals		57,377	109,702	43,256	59,050	59,050	1,892	44,300
A84030	Computer Equipment	-	3,922	-	4,800	4,800	1,350	4,800
AH8X Capital Expenditures		-	3,922	-	4,800	4,800	1,350	4,800
AHEX Total Expenses		57,377	113,624	44,351	64,850	64,850	3,691	50,100

Transportation Safety Highway Hire-Back Fund

DEPARTMENT PURPOSE: Proceeds from construction zone fines are used to hire-back off-duty public safety officers to patrol in areas where interstate roads are being repaired or constructed.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	78,971	55,000	55,000	55,000	-	0%
AH4X Total Revenue	78,971	55,000	55,000	55,000	-	0%
AH7X Contractuals	-	55,000	55,000	55,000	-	0%
AHEX Total Expenses	0	55,000	55,000	55,000	-	0%

BUDGET HIGHLIGHTS:

- ❖ Expenses will be transferred to Highway Patrol to cover the cost of patrolling construction zones.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A43040	Traffic Fees	-	34,855	78,971	55,000	55,000	66,678	55,000
A43X	Fines and Forfeitures	-	34,855	78,971	55,000	55,000	66,678	55,000
AH4X	Total Revenue	-	34,855	78,971	55,000	55,000	66,678	55,000

Lake County Expense Budget Comparison Report - Five Year History

Transportation Safety Highway Hire-back Fund.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79920	Transfers Other Funds	-	-	-	55,000	55,000	-	55,000
AH7X	Contractuals	-	-	-	55,000	55,000	-	55,000
AHEX	Total Expenses	-	-	-	55,000	55,000	-	55,000

Revenue, Records and Legislation Committee

Vital Records Automation

DEPARTMENT PURPOSE: Proceeds from the Vital Records Automation fee are used to promote the automated storage and retrieval of vital records in the County Clerk's Office.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A46X Charges for Services	76,042	72,400	72,400	77,100	4,700	6%
A49X Transfers	-	-	-	6,082	6,082	
AHM Miscellaneous	205	42	42	250	208	495%
AH4X Total Revenue	76,247	72,442	72,442	83,432	10,990	15%
AH5X Personnel	26,266	30,522	30,522	33,473	2,950	10%
AH74X Benefits	24,140	26,376	26,376	27,640	1,264	5%
AH7X Contractuals	2,512	3,164	3,189	3,136	(28)	-1%
AHEX Total Expenses	52,918	60,063	60,088	64,249	4,186	7%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	1	1	1
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Fees (46010) as been increased to reflect fee increases.
- ❖ The Vital Records Automation Fund continues to fund one full time employee.
- ❖ The ending fund balance as of November 30, 2014, was \$48,756. If all budgeted revenues and expenses are incurred, fund balance at the end of FY2015 is estimated to be \$61,135 and it is estimated to be \$90,127 at the end of FY2016.

Lake County Revenue Budget Comparison Report - Five Year History

Vital Records Automation.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A46010	Fees	78,714	77,746	76,042	72,400	72,400	71,560	77,100
A46X	Charges for Services	78,714	77,746	76,042	72,400	72,400	71,560	77,100
A49920	Transfers From Other Funds	-	-	-	-	-	-	6,082
A49X	Transfers	-	-	-	-	-	-	6,082
A48010	Interest	347	170	205	42	42	118	250
AHM	Miscellaneous	347	170	205	42	42	118	250
AH4X	Total Revenue	79,061	77,916	76,247	72,442	72,442	71,678	83,432

Lake County Expense Budget Comparison Report - Five Year History

Vital Records Automation.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	79,465	86,789	25,968	29,522	29,522	28,033	32,960
A51140	Overtime Salaries And Wages	1,787	427	298	1,000	1,000	-	513
A51240	Opt Out Premium	923	115	-	-	-	-	-
AH5X Personnel		82,175	87,331	26,266	30,522	30,522	28,033	33,473
A74080	H/L/D Employee Benefits	34,979	55,505	19,900	20,754	20,754	19,491	21,558
A74100	Retirement Benefits/FICA	5,760	5,824	1,690	2,335	2,335	1,770	2,561
A74110	Retirement Benefits/IMRF	8,523	8,953	2,550	3,287	3,287	2,505	3,521
AH74X Benefits		49,262	70,282	24,140	26,376	26,376	23,765	27,640
A71450	Mileage Reimbursement	-	-	51	-	-	-	-
A71470	Employee Relations	-	-	-	-	25	-	25
A72140	Unemployment Compensation	405	405	214	214	214	214	-
A72280	Equipment Maintenance	-	-	-	1,315	1,315	-	1,315
A73195	Indirect Cost Allocations	7,092	6,511	2,247	1,635	1,635	1,635	1,796
AH7X Contractuals		7,497	6,916	2,512	3,164	3,189	1,849	3,136
AHEX Total Expenses		138,934	164,529	52,918	60,063	60,088	53,648	64,249

Health and Community Services Committee

Workforce Development

DEPARTMENT PURPOSE: The Workforce Development Department helps Lake County businesses address skills gaps, retrain incumbent employees, and avoid lay-offs in an effort to maintain global competitiveness. The Department also provides training and employment service assistance to dislocated workers, economically-disadvantaged and low-skilled adults, and youth. The department manages the Lake County Job Center, which provides job search services and programming to residents, laid-off workers and job seekers.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	6,335,707	4,666,621	9,980,803	5,104,915	438,294	9%
A49X Transfers	180,854	200,000	200,000	260,000	60,000	30%
AHM Miscellaneous	756	-	-	-		
AH4X Total Revenue	6,517,317	4,866,621	10,180,803	5,364,915	498,294	10%
AH5X Personnel	1,519,497	1,751,034	1,751,034	1,740,829	(10,205)	-1%
AH6X Commodities	17,441	18,750	18,750	19,251	501	3%
AH74X Benefits	492,020	623,720	623,720	587,021	(36,699)	-6%
AH7X Contractuals	4,498,227	2,517,707	7,806,644	3,017,815	500,108	20%
AH8X Capital Expenditures	14,340	15,410	41,410	-	(15,410)	-100%
AH6X Total Expenses	6,541,526	4,926,621	10,241,559	5,364,915	438,294	9%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	23	25	25
Part Time	1	0	0

BUDGET HIGHLIGHTS:

- ↑ Grant Revenue (45333) FY2016 grant funds increased by \$438,294 due to receiving a larger allocation of the formula grant.
- ↑ The increase in Transfers (49X) of \$60,000 reflects the expansion of the Summer Youth Program.
- ❖ Headcount increased by two full time staff and decreased by one part time staff during FY2015 as a result of a grant increase. No personnel changes are proposed as part of the budget.
- ↑ Consultant expenses (71150) increased by \$80,723 for FY2016 as a result of a consulting agreement that provides business outreach and retention services.
- ↑ The Indirect Cost Allocations (73195) increased as a result of a concerted effort to incorporate allowed recovery of administrative overhead in the General Fund.
- ❖ The fund balance as of November 30, 2014 was \$203,377. This is the projected fund balance for November 30, 2015 and November 30, 2016.

PERFORMANCE INFORMATION:

Measurement	PY2013 Actual	PY2014 Actual	PY2015 Projected
WIA Adult Workers			
Enrollments	264	263	312
Enrollments as Percent of Goal	88%	82%	80%
Program Completers	114	155	NA
Entered Employment	73	113	NA
Entered Employment as Percent of Program Completers	64%	73%	NA
Average Wage	\$17.48	\$14.66	\$14.42
WIA Dislocated Workers			
Enrollments	360	286	328
Enrollments as Percent of Goal	90%	72%	80%
Program Completers	163	243	NA
Entered Employment	112	176	NA
Entered Employment as Percent of Program Completers	69%	64%	NA
Average Wage	\$23.78	\$26.02	\$25.00
WIA Youth Workers			
Enrollments	276	241	278
Enrollments as Percent of Goal	>99%	88%	80%
Program Completers	173	98	TBD
Entered Employment	48	36	NA
Entered Employment as Percent of Program Completers	28%	37%	NA
Average Wage	\$10.12	\$9.75	NA

- ❖ PY = Program Year, which runs from July 1 through June 30.
- ❖ NA = Not Available. These measurements are subject to funding flows, labor market conditions and other factors.

Lake County Revenue Budget Comparison Report - Five Year History

Workforce Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45332	Grants - County	-	12,023	237,412	-	200,565	215,321	-
A45333	Grants - State	7,504,740	4,921,021	6,098,295	4,666,621	9,780,237	3,857,280	5,104,915
A45X	Intergovernmental	7,504,740	4,933,044	6,335,707	4,666,621	9,980,803	4,072,601	5,104,915
A49920	Transfers From Other Funds	175,813	192,792	180,854	200,000	200,000	-	260,000
A49X	Transfers .	175,813	192,792	180,854	200,000	200,000	-	260,000
A48320	Proceeds From Sale Of Assets	-	1,618	756	-	-	688	-
A49910	All Other Miscellaneous Revenue	-	110	-	-	-	-	-
AHM	Miscellaneous .	-	1,728	756	-	-	688	-
AH4X	Total Revenue	7,680,553	5,127,564	6,517,317	4,866,621	10,180,803	4,072,289	5,364,915

Lake County Expense Budget Comparison Report - Five Year History

Workforce Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	1,348,395	1,366,859	1,507,920	1,496,510	1,496,510	1,288,179	1,397,271
A51120	Permanent PT Salaries/Wages	-	-	678	26,437	26,437	26,857	-
A51140	Overtime Salaries And Wages	9,232	4,530	5,592	-	-	3,801	-
A51200	Temporary PT Salaries/Wages	-	-	-	222,087	222,087	220,820	339,058
A51210	Performance Appraisals	2,832	-	-	-	-	-	-
A51220	Vacation payout	10,151	-	-	-	-	-	-
A51240	Opt Out Premium	4,269	4,327	5,307	6,000	6,000	4,269	4,500
AH5X Personnel		1,374,880	1,375,715	1,519,497	1,751,034	1,751,034	1,543,927	1,740,829
A61010	Office Supplies	18,800	16,430	16,200	16,500	16,500	10,309	16,500
A61020	Computer Supplies	1,818	1,301	229	1,500	1,500	202	1,500
A61040	Operational Supplies	772	-	-	-	-	2,404	-
A61080	Food and Provisions	627	683	983	750	750	927	1,251
A63010	Building, Grounds Maintenance Supplies	271	-	-	-	-	-	-
A65180	Miscellaneous Commodities	686	-	30	-	-	20	-
AH6X Commodities		22,974	18,414	17,441	18,750	18,750	13,862	19,251
A74080	H/L/D Employee Benefits	222,390	230,942	239,761	333,496	333,496	260,030	306,381
A74100	Retirement Benefits/FICA	101,272	101,704	112,505	133,993	133,993	114,263	133,173
A74110	Retirement Benefits/IMRF	126,211	128,817	139,754	156,231	156,231	130,654	147,466
AH74X Benefits		449,873	461,464	492,020	623,720	623,720	504,948	587,021
A71120	Interpreters	224	-	-	-	-	-	-
A71150	Consultants	-	-	24,077	-	-	73,301	80,723
A71230	Software Maintenance	4,525	5,278	4,450	6,000	6,000	5,010	6,000
A71270	Email Archival	-	-	-	450	450	-	-
A71450	Mileage Reimbursement	10,685	7,232	7,950	7,000	7,000	4,663	7,302
A71500	Trips And Training	42,332	27,575	27,481	35,000	35,000	30,368	39,475
A71630	Garbage Disposal	21	160	-	200	200	-	200
A71650	Security Services	42,128	36,305	33,002	35,000	35,000	23,301	35,000
A71810	Dues And Subscriptions	16,215	19,923	23,848	2,000	2,000	4,357	2,000
A71820	Dues	20,135	12,380	12,000	27,000	27,000	227	29,200
A71840	Publications & Legal Notices	1,350	16	31	1,000	1,000	18	1,000
A71850	Advertising	-	595	-	650	650	-	652
A71920	Electricity	18,668	34,955	25,270	35,000	35,000	20,134	35,000
A71930	Water And Sewer Charges	124	597	292	500	500	248	500
A71940	Telephone	1,127	683	717	750	750	656	751
A71950	Cellular Phones	401	868	742	900	900	674	900
A72250	Bldg & Grounds Maintenance & Repairs	4,462	9,088	8,949	10,500	10,500	9,955	10,500
A72510	Building Rentals	192,654	196,400	193,769	201,000	201,000	177,300	201,000
A72530	Equipment Rental	6,160	9,785	6,735	8,000	8,000	13,260	8,000
A72560	All Other Rentals	1,380	1,380	1,512	2,000	2,000	1,705	2,000
A72610	Transportation/Participants	65,719	63,031	138,703	45,000	45,000	134,577	35,000
A72680	Client Tuition	3,409,576	2,557,978	3,723,639	1,905,647	2,005,647	2,101,605	2,229,399
A72820	Postage	612	278	397	300	300	132	300
A72830	Printing Services	9,809	5,076	2,961	6,000	6,000	1,641	6,000
A72840	Temporary Employment Services	95,651	105,437	61,191	37,443	37,443	24,638	37,443
A72870	Contract Providers - Other	-	-	-	-	-	30,896	-
A73195	Indirect Cost Allocations	182,195	142,313	157,532	148,383	148,383	145,710	207,177
A79920	Transfers Other Funds	18,750	-	-	-	-	-	-
A79940	Miscell Contractual Services	773,625	2,556	18,650	1,984	5,190,166	26,105	42,293
A79950	All Other Miscellaneous	37,213	3,839	24,330	-	756	47,563	-

Lake County Expense Budget Comparison Report - Five Year History

Workforce Development .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
AH7X	Contractuals	4,955,744	3,243,730	4,498,227	2,517,707	7,806,644	2,878,043	3,017,815
A84030	Computer Equipment	-	15,078	14,340	15,410	31,410	1,950	-
A84060	Furniture And Office Equipment	-	-	-	-	10,000	25,078	-
AH8X	Capital Expenditures	-	15,078	14,340	15,410	41,410	27,028	-
AHEX	Total Expenses	6,803,470	5,114,401	6,541,526	4,926,621	10,241,559	4,967,807	5,364,915

Capital Projects

2016 Recommended Budget

2010A Bond Road Construction Projects

DEPARTMENT PURPOSE: The 2010A Bond Road Construction Projects Fund is used to account for the construction of public roads in Lake County, including cooperating with the State of Illinois for the improvement of Illinois Route 21, from Illinois Route 137 to Illinois Route 120.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AHM Miscellaneous	7,800	73,098	73,098	5,691	(67,407)	-92%
AH4X Total Revenue	7,800	73,098	73,098	5,691	(67,407)	-92%
AH8X Capital Expenditures	10,296,856	-	12,646,357	-		
AH8X Total Expenses	10,296,856	0	12,646,357	0		

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2010A bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	113,408	45,177	7,800	73,098	73,098	896	5,691
AHM	Miscellaneous .	113,408	45,177	7,800	73,098	73,098	896	5,691
AH4X	Total Revenue	113,408	45,177	7,800	73,098	73,098	896	5,691

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A85020	Roads & Road Constr & Maintenance	3,572,172	4,872,685	10,296,856	-	12,646,357	3,668,415	-
AH8X	Capital Expenditures	3,572,172	4,872,685	10,296,856	-	12,646,357	3,668,415	-
AHEX	Total Expenses	3,572,172	4,872,685	10,296,856	-	12,646,357	3,668,415	-

2011A Tax Exempt GO Bonds Road Construction Projects

DEPARTMENT PURPOSE: The 2011A Tax Exempt GO Bonds Road Construction Projects Fund is used to account for the construction of public roads in Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AHM Miscellaneous	5,516	4,918	4,918	0	(4,918)	-100%
AH4X Total Revenue	5,516	4,918	4,918	0	(4,918)	-100%
AH8X Capital Expenditures	1,318,416	-	1,217,833	-		
AHEX Total Expenses	1,318,416	0	1,217,833	0		

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2011A bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	53,484	21,986	5,516	4,918	4,918	2,805	-
AHM	Miscellaneous	53,484	21,986	5,516	4,918	4,918	2,805	-
AH4X	Total Revenue	53,484	21,986	5,516	4,918	4,918	2,805	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A85020	Roads & Road Constr & Maintenance	9,685,060	7,169,472	1,318,416	-	1,217,833	310,674	-
AH8X Capital Expenditures		9,685,060	7,169,472	1,318,416	-	1,217,833	310,674	-
AHEX Total Expenses		9,685,060	7,169,472	1,318,416	-	1,217,833	310,674	-

2013 Bond Road Construction Projects

DEPARTMENT PURPOSE: The 2013 Tax Exempt GO Bond Road Construction Projects Fund is used to account for the construction of public roads in Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AHM Miscellaneous	40,576	49,700	49,700	8,083	(41,617)	-84%
AH4X Total Revenue	40,576	49,700	49,700	8,083	(41,617)	-84%
AH7X Contractuals	-278	-	-	-		
AH8X Capital Expenditures	22,688,474	-	11,714,584	-		
AHEX Total Expenses	22,688,196	0	11,714,584	0		

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2013 bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	-	856	40,576	49,700	49,700	14,367	8,083
A48260	Proceeds from Sale of Bonds	-	30,000,000	-	-	-	-	-
A48290	Premium On Sale of Bonds	-	4,506,098	-	-	-	-	-
AHM	Miscellaneous	-	34,506,953	40,576	49,700	49,700	14,367	8,083
AH4X	Total Revenue	-	34,506,953	40,576	49,700	49,700	14,367	8,083

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71150	Consultants	-	144,749	-278	-	-	-	-
AH7X	Contractuals	-	144,749	-278	-	-	-	-
A85020	Roads & Road Constr & Maintenance	-	-	22,688,474	-	11,714,584	6,141,211	-
AH8X	Capital Expenditures	-	-	22,688,474	-	11,714,584	6,141,211	-
AHEX	Total Expenses	-	144,749	22,688,196	-	11,714,584	6,141,211	-

Financial and Administrative Committee
2015A Capital Projects Fund

DEPARTMENT PURPOSE: The Series 2015A bond issuance in the amount of \$90 million is being used to fund the costs of improving court facilities. This fund captures all capital project costs.

FINANCIAL SUMMARY:

Account	FY2014	FY2015	FY2015	FY2016	\$ Variance	% Variance
	Actuals	Approved Budget	Modified Budget	Approved Budget		
A48X Miscellaneous	0	0	90,752,878	0		
AH4X Total Revenue	0	0	90,752,878	0		
AH8X Capital Expenditures	0	0	90,000,000	0		
AHEX Total Expenses	0	0	90,000,000	0		

BUDGET HIGHLIGHTS:

- ❖ All bond proceeds are appropriated upon issuance and unspent funds are carried over until project completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	-	-	-	-	-	49,480	-
A48260	Proceeds from Sale of Bonds	-	-	-	-	-	90,000,000	-
A48290	Premium On Sale of Bonds	-	-	-	-	-	703,398	-
AHM Miscellaneous		-	-	-	-	-	90,752,878	-
AH4X Total Revenue		-	-	-	-	-	90,752,878	-

Special Service Area #16 – Capital Projects Fund

DEPARTMENT PURPOSE: This budget is used to account for the proceeds from the issuance of general obligation bonds for the purpose of financing improvements in Lake Villa, Lindenhurst, and unincorporated Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AHM Miscellaneous	6,360,595	0	0	0		
AH4X Total Revenue	6,360,595	0	0	0		
AH7X Contractuals	2,039,954	0	4,308,891	0		
AHEX Total Expenses	2,039,954	0	4,308,891	0		

BUDGET HIGHLIGHTS:

- ❖ All proceeds are appropriated upon issuance of the bonds and are carried over until project completion.

Lake County Revenue Budget Comparison Report - Five Year History

Special Service Area #16_M1114X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	-	-	11,750	-	-	4,071	-
A48260	Proceeds from Sale of Bonds	-	-	6,300,000	-	-	-	-
A48290	Premium On Sale of Bonds	-	-	48,845	-	-	-	-
AHM	Miscellaneous	-	-	6,360,595	-	-	4,071	-
AH4X	Total Revenue	-	-	6,360,595	-	-	4,071	-

Lake County Expense Budget Comparison Report - Five Year History

Special Service Area #16_M1114X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71140	Legal Services	-	-	191,000	-	-	-	-
A71190	Financial Services	-	-	164,244	-	-	-	-
A71200	Bank & Trust Services	-	-	3,050	-	-	-	-
A72790	Transfers to Other Governments	-	-	1,681,660	-	4,308,891	2,906,904	-
AH7X Contractuals		-	-	2,039,954	-	4,308,891	2,906,904	-
AHEX Total Expenses		-	-	2,039,954	-	4,308,891	2,906,904	-

Debt Service Funds

2016 Approved Budget

Financial and Administrative Committee
GO Refunding Bonds (2005)

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2005. The 2005 bonds provided advanced refunding of General Obligation Bonds originally issued in 1999 to defray the cost of a public safety radio frequency project.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A49X Transfers	491,140	-	-	-		
AH4X Total Revenue	491,140	0	0	0		
AH7X Contractuals	-	3,500	3,500	3,500	-	0%
AH9X Debt Service	488,640	-	-	-		
AHEX Total Expenses	488,640	3,500	3,500	3,500	-	0%

BUDGET HIGHLIGHTS:

- ❖ These bonds were fully retired in 2014. Budget includes funds for any final reporting, accounting, or auditing charges.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A49920	Transfers From Other Funds	481,520	485,330	491,140	-	-	-	-
A49X	Transfers	481,520	485,330	491,140	-	-	-	-
A48010	Interest	-	-	-	-	-	142	-
AHM	Miscellaneous	-	-	-	-	-	142	-
AH4X	Total Revenue	481,520	485,330	491,140	-	-	142	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	300	300	-	3,500	3,500	-	3,500
AH7X	Contractuals	300	300	-	3,500	3,500	-	3,500
A90010	Principal Payments	440,000	460,000	480,000	-	-	-	-
A90020	Interest Payments	41,520	25,330	8,640	-	-	-	-
AH9X	Debt Service	481,520	485,330	488,640	-	-	-	-
AHEX	Total Expenses	481,820	485,630	488,640	3,500	3,500	-	3,500

Financial and Administrative Committee

GO Bonds (2008)

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2008. The 2008 bonds provided funding for the Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building, and Lake County Branch Court in Park City projects.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A49X Transfers	2,810,894	2,821,521	2,821,521	2,836,685	15,164	1%
AH4X Total Revenue	2,810,894	2,821,521	2,821,521	2,836,685	15,164	1%
AH7X Contractuals	416	3,500	3,500	3,500	-	0%
AH9X Debt Service	2,808,394	2,821,582	2,821,582	2,833,185	11,603	0%
AHEX Total Expenses	2,808,810	2,825,082	2,825,082	2,836,685	11,603	0%

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A49920	Transfers From Other Funds	2,761,681	2,781,994	2,810,894	2,821,521	2,821,521	-	2,836,685
A49X	Transfers	2,761,681	2,781,994	2,810,894	2,821,521	2,821,521	-	2,836,685
AH4X	Total Revenue	2,761,681	2,781,994	2,810,894	2,821,521	2,821,521	-	2,836,685

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	500	2,500	416	3,500	3,500	445	3,500
AH7X Contractuals		500	2,500	416	3,500	3,500	445	3,500
A90010	Principal Payments	1,375,000	1,440,000	1,515,000	1,585,000	1,585,000	-	1,660,000
A90020	Interest Payments	1,386,681	1,341,994	1,293,394	1,236,582	1,236,582	618,291	1,173,185
AH9X Debt Service		2,761,681	2,781,994	2,808,394	2,821,582	2,821,582	618,291	2,833,185
AHEX Total Expenses		2,762,181	2,784,494	2,808,810	2,825,082	2,825,082	618,736	2,836,685

Financial and Administrative Committee
2010A Taxable GO Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2010A General Obligation Bonds issued by the County in 2010. The 2010A bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A45X Intergovernmental	620,567	615,549	615,549	610,900	(4,649)	-1%
A49X Transfers	975,732	982,590	982,590	985,735	3,145	0%
AH4X Total Revenue	1,596,299	1,598,139	1,598,139	1,596,635	(1,504)	0%
AH7X Contractuals	3,294	3,500	6,028	3,500	-	0%
AH9X Debt Service	1,593,134	1,593,134	1,593,134	1,593,135	1	0%
AH6X Total Expenses	1,596,428	1,596,634	1,599,162	1,596,635	1	0%

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A45345	Federal Bond Interest Subsidy	669,075	615,883	620,567	615,549	615,549	310,116	610,900
A45X	Intergovernmental	669,075	615,883	620,567	615,549	615,549	310,116	610,900
A49920	Transfers From Other Funds	925,060	849,903	975,732	982,590	982,590	975,732	985,735
A49X	Transfers	925,060	849,903	975,732	982,590	982,590	975,732	985,735
A48010	Interest	206	-206	-	-	-	-	-
AHM	Miscellaneous	206	-206	-	-	-	-	-
AH4X	Total Revenue	1,594,341	1,465,580	1,596,299	1,598,139	1,598,139	1,285,848	1,596,635

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	960	3,178	3,294	3,500	6,028	3,698	3,500
AH7X	Contractuals	960	3,178	3,294	3,500	6,028	3,698	3,500
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	796,567	1,593,135
AH9X	Debt Service	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	796,567	1,593,135
AHEX	Total Expenses	1,594,094	1,596,312	1,596,428	1,596,634	1,599,162	800,265	1,596,635

Financial and Administrative Committee

2011A Tax Exempt GO Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2011A General Obligation Bonds issued by the County in 2011. The 2011A bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A49X Transfers	965,200	967,200	967,200	965,700	(1,500)	0%
AH4X Total Revenue	965,200	967,200	967,200	965,700	(1,500)	0%
AH7X Contractuals	3,419	3,500	5,653	3,500	-	0%
AH9X Debt Service	962,200	962,200	962,200	962,200	-	0%
AHEX Total Expenses	965,619	965,700	967,853	965,700	-	0%

BUDGET HIGHLIGHTS:

- ❖ The budget includes a transfer of funds from the 1/4% Sales Tax for Transportation and Public Safety Fund to pay the principal and interest on the Series 2011A Bond.

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A49920	Transfers From Other Funds	962,200	965,200	965,200	967,200	967,200	965,200	965,700
A49X	Transfers	962,200	965,200	965,200	967,200	967,200	965,200	965,700
AH4X	Total Revenue	962,200	965,200	965,200	967,200	967,200	965,200	965,700

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	428	428	3,419	3,500	5,653	3,448	3,500
	AH7X Contractuals	428	428	3,419	3,500	5,653	3,448	3,500
A90020	Interest Payments	962,200	962,200	962,200	962,200	962,200	481,100	962,200
	AH9X Debt Service	962,200	962,200	962,200	962,200	962,200	481,100	962,200
	AHEX Total Expenses	962,628	962,628	965,619	965,700	967,853	484,548	965,700

Financial and Administrative Committee
2013 GO Road Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2013 General Obligation Bonds issued by the County in 2013. The 2013 bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A49X Transfers	6,951,979	1,616,000	1,616,000	1,602,500	(13,500)	-1%
AH4X Total Revenue	6,951,979	1,616,000	1,616,000	1,602,500	(13,500)	-1%
AH7X Contractuals	-	3,500	3,500	3,500	-	0%
AH9X Debt Service	6,948,979	1,612,500	1,612,500	1,599,000	(13,500)	-1%
AHEX Total Expenses	6,948,979	1,616,000	1,616,000	1,602,500	(13,500)	-1%

BUDGET HIGHLIGHTS:

- ❖ The FY2016 budget includes required debt service for the Series 2013 Bond.

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A49920	Transfers From Other Funds	-	-	6,951,979	1,616,000	1,616,000	1,615,500	1,602,500
A49X	Transfers	-	-	6,951,979	1,616,000	1,616,000	1,615,500	1,602,500
AH4X	Total Revenue	-	-	6,951,979	1,616,000	1,616,000	1,615,500	1,602,500

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	-	-	-	3,500	3,500	145	3,500
AH7X Contractuals		-	-	-	3,500	3,500	145	3,500
A90010	Principal Payments	-	-	5,600,000	450,000	450,000	-	450,000
A90020	Interest Payments	-	-	1,348,979	1,162,500	1,162,500	581,250	1,149,000
AH9X Debt Service		-	-	6,948,979	1,612,500	1,612,500	581,250	1,599,000
AHEX Total Expenses		-	-	6,948,979	1,616,000	1,616,000	581,395	1,602,500

Financial and Administrative Committee
2015A Debt Service Fund

DEPARTMENT PURPOSE: The Series 2015A bond issuance in the amount of \$90 million is being used to fund the costs of improving court facilities. This fund captures all debt service and financial costs of the bond issuance.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A49X Transfers	0	0	0	5,015,175		
AH4X Total Revenue	0	0	0	5,015,175		
AH7X Contractuals	0	0	0	3,500		
AH9X Debt Service	0	0	0	5,011,675		
AH6X Total Expenses	0	0	0	5,015,175		

BUDGET HIGHLIGHTS:

- ❖ Annual debt service payments range from \$5,011,675 to \$5,283,200 until 2044. The interest rate ranges from 2.00% to 4.00%.

Lake County Revenue Budget Comparison Report - Five Year History

Debt Service .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A49920	Transfers From Other Funds	-	-	-	-	-	-	5,015,175
A49X	Transfers	-	-	-	-	-	-	5,015,175
AH4X	Total Revenue	-	-	-	-	-	-	5,015,175

Lake County Expense Budget Comparison Report - Five Year History

Debt Service .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	-	-	-	-	-	-	3,500
AH7X	Contractuals	-	-	-	-	-	-	3,500
A90010	Principal Payments	-	-	-	-	-	-	1,865,000
A90020	Interest Payments	-	-	-	-	-	-	3,146,675
AH9X	Debt Service	-	-	-	-	-	-	5,011,675
AHEX	Total Expenses	-	-	-	-	-	-	5,015,175

Internal Service Funds

2016 Approved Budget

Financial and Administrative Committee
Health, Life & Dental Insurance

DEPARTMENT PURPOSE: This internal service fund centralizes the financial management of the County's health, life and dental insurance benefits. County departments pay premiums into this fund, and, in turn, benefits are paid out to cover qualified claims and associated expenses.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
AHM Miscellaneous	41,722,404	49,272,680	49,272,680	45,757,138	(3,515,542)	-7%
AH4X Total Revenue	41,722,404	49,272,680	49,272,680	45,757,138	(3,515,542)	-7%
AH5X Personnel	135,149	145,000	167,710	145,000	-	0%
AH6X Commodities	946	15,000	15,000	15,000	-	0%
AH74X Benefits	39,745,666	48,687,309	48,664,599	43,481,766	(5,205,543)	-11%
AH7X Contractuals	1,376,317	415,200	444,700	2,115,372	1,700,172	409%
AHEX Total Expenses	41,258,078	49,262,509	49,292,009	45,757,138	(3,505,371)	-7%

BUDGET HIGHLIGHTS:

- ↓ Benefit Reimbursements (48160) decreased \$396,077. This was budgeted using a three year average of FY12-FY14 actual expenses.
- ↑ County HLD Cost and Employee HLD Cost increased due to the County's FY2016 health plan increase. The increase to the County for FY2016 is 2.8%, however due to changes in the plan structure more costs have been shifted from the employer to the employee so the average increase to the County is 2%.
- ↓ County HLD Cost (48170) decreased \$2.7 million. The FY2016 health plan increases were applied to prior year actuals as a result of a change in budgeting practice to more accurately reflect actual spend.
- ↓ Employee Cost (48140) decreased \$392,236 based on FY2016 projections.
- ↑ Health Premiums (74010) and Prescription Drug Program (74015) are the offsetting expense increases because of the healthcare cost increases.
- ↓ Life Premium (74020) decreased \$200,227 based on historical actual experience.
- ↓ Voluntary Insurance (74050) decreased \$209,586 based on prior year actuals.
- ↓ Consultants (71150) decreased \$139,500. One-time costs were budgeted in FY2015 and are not needed in FY2016.
- ❖ HSA Funding (71485) has been included in the FY2016 budget. This is for funding employee health savings accounts.
- ↑ All Other Fees (72940) increased \$181,220 for the ACA Transitional Re-insurance fee.
- ❖ The HLD Fund Balance as of November 30, 2014, was \$8,042,639.
- ❖ A new program request for an audit of Blue Cross Blue Shield of Illinois in the amount of \$60,000 has been approved for funding and is included in Consultants (71150).

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual
Health Insurance Inflation Rate	2.50%	4.20%	5.80%	2.80%

Lake County Revenue Budget Comparison Report - Five Year History

Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A48010	Interest	-	-	11,139	-	-	2,942	-
A48160	Benefit Reimbursements	6,069,109	6,062,024	5,918,401	6,412,588	6,412,588	5,272,997	6,016,511
A48165	Wellness Fees	-	2,124	11,816	-	-	13,064	15,000
A48170	County H-L-D Cost	28,471,318	28,929,888	30,389,632	36,621,823	36,621,823	28,585,637	33,879,594
A48180	Employee Cost	4,895,038	5,064,298	5,391,415	6,238,269	6,238,269	5,198,674	5,846,033
A49910	All Other Miscellaneous Revenue	421,468	10,896	-	-	-	6,305	-
AHM Miscellaneous		39,856,932	40,069,230	41,722,404	49,272,680	49,272,680	39,079,620	45,757,138
AH4X Total Revenue		39,856,932	40,069,230	41,722,404	49,272,680	49,272,680	39,079,620	45,757,138

Lake County Expense Budget Comparison Report - Five Year History

Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51250	Wellness Initiative	4,557	86,122	135,149	145,000	167,710	112,718	145,000
AH5X Personnel		4,557	86,122	135,149	145,000	167,710	112,718	145,000
A61130	Wellness Equipment/Supplies	-	-	946	15,000	15,000	2,419	15,000
AH6X Commodities		-	-	946	15,000	15,000	2,419	15,000
A74010	Health PPO Premium	17,620,697	20,348,014	17,385,395	23,332,534	-	5,000	-
A74015	Prescription Drug Premium	6,324,958	5,817,993	6,476,184	7,562,213	7,562,213	5,765,641	7,773,955
A74020	Life Premium	238,835	415,029	237,421	450,227	450,227	222,238	250,000
A74030	Dental Premium	2,034,035	2,052,026	2,112,531	2,535,200	2,535,200	1,949,944	2,535,200
A74040	Employee Assistance Plan	79,768	61,233	59,777	60,912	60,912	60,740	62,000
A74050	Voluntary Insurance	1,223,288	1,121,026	1,202,489	1,509,586	1,509,586	1,123,673	1,300,000
A74060	Health Premiums	9,950,422	10,088,284	12,271,868	13,236,637	36,546,461	27,123,366	31,560,611
AH74X Benefits		37,472,004	39,903,606	39,745,666	48,687,309	48,664,599	36,250,603	43,481,766
A71150	Consultants	157,476	97,286	268,424	393,500	423,000	284,974	254,000
A71477	Wellness Contractuals	-	-	6,495	6,700	6,700	7,530	7,200
A71485	HSA Funding	153,600	255,000	1,563	-	-	1,164,130	1,657,952
A72940	All Other Fees	-	2,708	5,330	12,000	12,000	273,583	193,220
A79910	Board Expenses	-	-	-	-	-	-238	-
A79940	Miscell Contractual Services	10,198	11,167	2,050	-	-	2,582	-
A79950	All Other Miscellaneous	-	1,576	1,092,455	3,000	3,000	2,857	3,000
AH7X Contractuals		321,274	367,737	1,376,317	415,200	444,700	1,735,418	2,115,372
AHEX Total Expenses		37,797,834	40,357,465	41,258,078	49,262,509	49,292,009	38,101,159	45,757,138

Enterprise Funds

2016 Approved Budget

Public Works and Transportation Committee

Public Works

DEPARTMENT PURPOSE: The Department of Public Works operates and maintains the County's Waterworks and Sewerage System. The County also provides wholesale sewer service to various municipalities on a contractual basis.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	734,146	591,267	591,267	178,845	(412,422)	-70%
A43X Fines and Forfeitures	215	-	-	-		
A45X Intergovernmental	492,338	366,720	366,720	364,873	(1,847)	-1%
A46X Charges for Services	40,471,225	39,105,934	39,105,934	40,059,096	953,162	2%
AHM Miscellaneous	821,707	397,634	397,634	303,863	(93,771)	-24%
AH4X Total Revenue	42,519,633	40,461,555	40,461,555	40,906,677	445,122	1%
AH5X Personnel	6,213,476	6,875,783	6,875,783	6,888,324	12,541	0%
AH6X Commodities	1,680,395	2,170,151	2,170,151	2,086,065	(84,086)	-4%
AH74X Benefits	2,710,056	2,788,907	2,788,907	2,722,952	(65,954)	-2%
AH7X Contractuals	18,886,949	19,862,022	24,613,433	19,327,045	(534,977)	-3%
AH8X Capital Expenditures	626,083	1,120,920	50,472,745	1,002,820	(118,100)	-11%
AH9X Debt Service	10,801,651	5,206,986	5,206,986	5,617,621	410,635	8%
AHEX Total Expenses	40,918,610	38,024,768	92,128,004	37,644,827	(379,941)	-1%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2016 Approved
Full Time	96	96	96
Part Time	3	1	1*

*The headcount for FY2016 has not changed. It is being adjusted to remove part time seasonal help from the headcount. The expense for part time seasonal help is now reflected in Part Time (51200) for \$32,957.

BUDGET HIGHLIGHTS:

- ↓ Property taxes (41100), collected for SSA#9, decreased significantly (\$501,574) because the 20-year portion of this tax ended, leaving only the 30-year portion.
- ↑ Due to increased public utilization of services, User Charges (47140), Water Sewer Surcharge (47163), Connection Fees (47190), Inspection Fees (47200), and Remediation Services (47215) increased for FY2016 to reflect historical averages and experiences. This contributes to a combined Charges for Service amount of \$40,059,096.
- ↓ Salaries (51110) and Benefits (74x) are down slightly due to staff turnover.

- ↓ Payroll contingency (51135) was decreased 27%. This is budgeted to cover retirement payouts or other unplanned events and represents approximately 1.6% of total payroll.
- ↓ Several commodities line items have been reduced to align with historical average spend and expected FY2016 activity.
- ↑ Chemical supplies (65010) increased to reflect bioxide purchase needed for odor/corrosion control in the newly acquired Kildeer sewer system and to accommodate phosphorous removal at all treatment plants.
- ↑ Laboratory supplies (65020) increased because the National Pollutant Discharge Elimination System permits, issued by the IEPA, have doubled due to required effluent testing for each facility.
- ↓ Auditing (71110) has been reduced because the wholesale audits of municipal partners are complete.
- ❖ Consulting (71150) includes authority for SSA#16 consultants (\$60,000) as well as Code Book Update services (\$20,000).
- ↑ Software maintenance (71230) has increased \$11,140 to account for maintenance of the Automated Meter Reading system.
- ↓ Biosolids management services (71660) decreased due to the removal of the landfill application contract.
- ↑ Temporary Employment Services (72840) increased to the reflect services of a temporary billing clerk.
- ↑ Testing/Inspection services (73170) increased because two larger treatment plants are upgrading with phosphorus removal systems.
- ↑ Miscellaneous contractual services (79940) increased to include funds for implementation of utility billing services.
- ❖ Capital Projects are \$1,585,000 in Engineering and Professional Services (71770), \$12,335,000 in Water and Wastewater Facilities Construction (85010) and \$2,800,000 in Sewer Interceptor Construction (85030).

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Projected	FY2016 Target
Residential Water Accounts	18,616	18,662	18,700	18,750
Potable Water Pumped (billions of gallons)	1.839	1.875	1.800	1.800
Percentage of Potable Water Samples That Meet IEPA Standards	99.76%	99.79%	99.0%	100.0%
Percentage of Accounts Paying Electronically	42%	48%	49%	50%
Water/Sewer Connection Permits Issued	427	303	216	250
Recorded Breaks in Water Service Lines and Mains	52	55	55	50
Percentage of Sewer Lines Inspected Via CCTV	8%	10%	10%	12%
Percentage of Sewer Lines Cleaned	9%	10%	10%	12%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.96%	> 99.99%	99.0%	100.0%

Lake County Revenue Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	815,521	755,770	734,146	591,267	591,267	179,020	178,845
A41X	Taxes	815,521	755,770	734,146	591,267	591,267	179,020	178,845
A43075	Administrative Adjudication	-	-	215	-	-	45	-
A43X	Fines and Forfeitures	-	-	215	-	-	45	-
A45330	Grants - Other	-	-	-	-	-	120,406	-
A45340	Other Federal Funds	152,997	78,234	150,753	-	-	231,550	-
A45345	Federal Bond Interest Subsidy	368,898	339,309	341,585	366,720	366,720	169,974	364,873
A45350	Other State Funds	192,616	15,952	-	-	-	-	-
A45X	Intergovernmental	-714,511	433,495	492,338	366,720	366,720	521,931	364,873
A46150	Penalties_A46150	209,102	205,428	192,882	190,000	190,000	161,302	188,000
A47140	User Charges	38,177,353	36,964,962	36,505,010	36,975,762	36,975,762	30,947,345	37,266,526
A47163	Water Sewer Surcharge	-	-	562,141	486,000	486,000	564,414	612,000
A47190	Connection Fees	2,018,693	2,746,818	2,828,976	1,220,672	1,220,672	3,708,212	1,713,670
A47195	FOG- Installation Permit Fee	100	1,300	700	-	-	1,000	-
A47196	FOG- Discharge License Fee	100	1,600	1,200	-	-	1,200	-
A47200	Inspection Fees	15,700	46,196	61,100	23,500	23,500	22,750	28,900
A47210	Lab Test Fees	4,218	2,673	2,079	-	-	2,229	-
A47215	Remediation Services	89,976	126,942	162,127	110,000	110,000	140,373	150,000
A47217	Fire Hydrant Flow Testing Fees	3,750	3,000	5,000	-	-	2,250	-
A47220	Revenue from Service Contracts	135,610	170,781	150,011	100,000	100,000	113,769	100,000
A46X	Charges for Services	40,654,603	40,269,699	40,471,225	39,105,934	39,105,934	35,664,844	40,059,096
A44020	Tower Rentals .	170,678	170,331	181,583	178,134	178,134	153,346	149,555
A44030	Other Rentals	2,000	2,000	2,000	2,000	2,000	2,000	2,000
A48010	Interest	1,082,314	613,783	166,460	164,100	164,100	147,860	87,908
A48120	Developer Contributions	-	654,700	321,562	-	-	800,000	-
A48121	Capital Improvement Charge	1,864,761	160,167	-	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-	-	-	4,272,182	-
A48290	Premium On Sale of Bonds	34,606	34,606	34,606	-	-	-	-
A48320	Proceeds From Sale Of Assets	34,201	16,029	54,901	15,000	15,000	19,878	25,000
A49910	All Other Miscellaneous Revenue	25,967	67,023	60,596	38,400	38,400	54,431	39,400
AHM	Miscellaneous .	3,214,526	1,718,639	821,707	397,634	397,634	5,449,696	303,863
AH4X	Total Revenue	45,399,162	43,177,604	42,519,633	40,461,555	40,461,555	41,815,536	40,906,677

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A51110	Regular Salaries And Wages	5,513,346	5,737,491	5,627,531	6,178,327	6,178,327	5,563,104	6,159,378
A51120	Permanent PT Salaries/Wages	29,113	24,244	26,743	33,037	33,037	22,531	32,957
A51135	Payroll Contingency	-	-	-	136,419	136,419	-	100,000
A51140	Overtime Salaries And Wages	491,090	514,266	503,670	525,000	525,000	419,593	537,869
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	-	55,120
A51210	Performance Appraisals	3,686	10,151	12,955	-	-	13,652	-
A51220	Vacation payout	17,294	17,494	19,154	-	-	23,683	-
A51230	Sick Payout	20,959	13,359	20,308	-	-	11,265	-
A51240	Opt Out Premium	6,519	5,307	3,115	3,000	3,000	2,827	3,000
AH5X Personnel		6,082,007	6,322,313	6,213,476	6,875,783	6,875,783	6,056,654	6,888,324
A61010	Office Supplies	23,957	24,398	28,179	37,500	37,500	17,871	30,000
A61020	Computer Supplies	6,043	1,342	3,184	6,100	6,100	5,870	5,900
A61030	Books Manuals And Periodicals	1,752	2,063	923	4,950	4,950	50	2,500
A61040	Operational Supplies	231,912	-49,020	-21,463	22,150	22,150	148,351	35,050
A61060	Clothing And Uniforms	29,553	37,025	22,406	41,000	41,000	34,814	41,000
A61080	Food and Provisions	-	-	-	-	-	66	-
A61090	Printing and Photographic Supplies	7,523	13,251	4,995	7,700	7,700	792	7,700
A61100	Communication Supplies	2,852	586	1,228	1,600	1,600	494	1,600
A62010	Medical Supplies	6,246	4,557	5,860	6,050	6,050	5,537	7,000
A63010	Building, Grounds Maintenance Supplies	168,244	133,732	113,570	138,400	138,400	44,835	113,900
A63020	Cleaning Supplies	8,188	6,399	10,085	9,950	9,950	7,744	9,550
A63040	Housekeeping Supplies	19,991	17,335	18,627	26,850	26,850	14,883	23,450
A65010	Chemical Supplies	306,126	351,509	300,781	363,800	363,800	279,272	426,920
A65020	Laboratory Supplies	89,676	97,350	88,581	119,900	119,900	92,136	125,500
A65050	Engineering Supplies	481	-	1,772	500	500	461	500
A65060	Sign And Safety Supplies	41,665	57,280	63,341	54,450	54,450	39,479	37,550
A65070	Automotive Parts	35,602	58,095	66,483	58,200	58,200	32,283	62,300
A65090	Gasoline	128,841	124,831	121,217	143,900	143,900	59,525	134,375
A65100	Diesel Fuel	92,405	93,803	90,121	92,800	92,800	36,763	89,500
A65110	Lubricants	19,368	9,599	12,826	13,500	13,500	8,126	18,500
A65115	Heating Fuel	7,359	10,599	10,667	12,000	12,000	3,325	7,000
A65130	Small Tools	42,505	20,958	21,128	25,850	25,850	23,733	30,950
A65135	Hardware Supplies	1,515	2,330	1,051	3,300	3,300	3,948	3,300
A65140	Electrical Parts	329,373	381,096	276,559	394,200	394,200	83,155	350,000
A65150	Plumbing Supplies	211,378	200,375	139,072	265,000	265,000	119,060	227,500
A65160	Paints, Solvents and Related Supplies	15,387	12,118	12,227	11,800	11,800	7,459	13,050
A65170	Mechanical Parts and Supplies	315,662	345,778	264,324	300,000	300,000	103,108	275,270
A65175	Meter Parts and Supplies	12,355	12,178	20,945	2,500	2,500	11,581	3,000
A65180	Miscellaneous Commodities	6,178	1,298	1,707	6,200	6,200	692	3,200
AH6X Commodities		2,162,138	1,970,866	1,680,395	2,170,151	2,170,151	1,185,412	2,086,065
A74080	H/L/D Employee Benefits	1,319,795	1,430,899	1,548,068	1,524,664	1,524,664	1,284,949	1,480,610
A74100	Retirement Benefits/FICA	451,615	470,757	465,293	525,997	525,997	451,557	526,957
A74110	Retirement Benefits/IMRF	678,689	726,423	696,695	738,246	738,246	637,131	715,386
AH74X Benefits		2,450,100	2,628,079	2,710,056	2,788,907	2,788,907	2,373,636	2,722,952
A71110	Auditing And Accounting	70,574	133,799	183,014	125,000	125,000	39,620	86,000
A71140	Legal Services	64,621	112,482	116,733	100,000	129,500	114,074	100,000
A71150	Consultants	63,257	65,688	308,566	134,230	203,829	164,075	80,000
A71170	Engineering Services	343,501	323,726	180,363	-	4,585,524	801,083	-
A71190	Financial Services	10,575	355	555	15,000	15,000	1,715	5,000

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A71200	Bank & Trust Services	73,135	51,936	63,390	75,000	75,000	42,028	75,000
A71220	Computer Services	607	700	15,875	45,000	67,200	13,525	31,000
A71230	Software Maintenance	68,896	90,729	97,429	171,840	171,840	206,394	182,980
A71310	Laboratory Fees	138,221	136,210	137,857	158,100	158,100	139,582	168,850
A71320	Emergency Psych Services	-	-	-	-	-	150	-
A71430	Tuition Reimbursement	2,030	628	-	4,700	4,700	-	3,800
A71450	Mileage Reimbursement	719	68	385	1,500	1,500	65	750
A71470	Employee Relations	-	-	-	-	2,475	1,023	2,475
A71500	Trips And Training	63,241	47,675	63,183	94,550	94,550	63,918	95,200
A71610	Pest Control	4,419	4,320	3,850	5,800	5,800	4,023	5,800
A71620	Laundry And Cleaning	5,736	5,736	5,584	2,500	2,500	5,249	7,000
A71630	Garbage Disposal	38,663	38,483	33,433	32,700	32,700	32,568	34,700
A71640	Bio Hazard Waste Disposal	2,740	3,285	1,592	4,300	4,300	2,266	3,500
A71650	Security Services	13,670	13,592	14,433	17,700	17,700	14,497	17,900
A71660	Biosolids Management Services	421,907	450,486	407,819	576,100	576,100	347,069	473,400
A71810	Dues And Subscriptions	10,663	23,455	14,102	81,100	81,100	20,067	24,900
A71840	Publications & Legal Notices	-	9,342	3,787	1,000	1,000	2,049	1,000
A71910	Gas For Heating	198,119	182,653	261,346	220,000	220,000	175,922	259,000
A71920	Electricity	1,437,259	1,327,833	1,571,168	1,670,900	1,670,900	1,370,501	1,530,100
A71930	Water And Sewer Charges	4,886	5,105	5,071	5,200	5,200	1,371	5,100
A71940	Telephone	48,171	53,668	46,350	51,100	51,100	40,985	46,700
A71950	Cellular Phones	31,866	32,940	31,069	32,700	32,700	27,244	31,600
A71955	Cell Phone Allowance	-	360	480	500	500	1,715	2,300
A71960	Data/Telecommunications	86,781	112,589	113,729	129,200	129,200	119,529	139,900
A71965	Radio User Fees	-	-	-	-	-	-	4,640
A71970	Courier Services	2,372	2,131	3,181	3,300	3,300	5,564	5,250
A72140	Unemployment Compensation	12,960	12,960	12,960	12,960	12,960	12,960	12,960
A72170	Liability And Work Comp Insurance	467,136	467,136	467,136	467,136	467,136	467,136	467,136
A72210	Motor Vehicle Maintenance & Repairs	122,066	114,672	113,890	122,800	133,301	73,425	111,200
A72240	Radio Equipment Maintenance & Repair	-	435	311	6,400	6,400	324	6,400
A72260	Office Equip Maintenance And Repairs	3,329	3,169	3,443	7,200	7,200	3,016	5,700
A72280	Equipment Maintenance	161,013	156,599	116,439	179,600	179,600	140,630	178,250
A72290	Building and Storage Bins Maintenance & Repairs	77,861	63,676	68,746	159,300	159,300	46,717	116,450
A72300	Levee, Ground Pavement Maintenance & Repairs	258,314	277,511	346,626	364,300	364,300	335,309	325,200
A72310	Transmission and Distribution Mains Maintenance & Repairs	58,228	53,789	75,868	77,500	109,112	32,722	82,620
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	17,093	24,412	24,960	50,000	50,000	14,870	52,200
A72330	Wells Maintenance & Repairs	146,393	68,678	35,153	147,000	147,000	4,186	48,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	7,477	-	-	72,500	72,500	2,550	72,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	32,212	929	-	30,000	30,000	-	30,000
A72380	Interceptor Sewers Maintenance & Repairs	-	78,110	-	75,000	75,000	27,108	-
A72410	All Other Maintenance And Repairs	-	-	337	-	-	-	-
A72530	Equipment Rental	18,153	25,528	29,396	32,900	32,900	16,604	30,410
A72560	All Other Rentals	165,000	166,700	165,600	166,000	166,000	165,500	166,000
A72790	Transfers to Other Governments	673,843	12,630	-	-	-	60,000	60,000
A72820	Postage	73,325	83,539	89,489	85,000	85,000	77,636	85,000
A72830	Printing Services	17,162	18,656	24,546	21,500	21,500	22,643	25,000
A72840	Temporary Employment Services	12,851	34,389	23,216	40,710	40,710	45,157	86,710

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A73110	Wholesale Water Purchase	4,380,111	4,075,896	3,979,836	4,283,000	4,283,000	3,455,959	4,229,500
A73120	Wholesale Sewerage Treatment	7,914,371	8,045,413	7,901,063	8,343,000	8,343,000	6,870,788	8,218,100
A73150	Meter Reading Services	94,099	98,337	46,318	18,000	18,000	-	-
A73160	Surveying and Mapping Services	11,857	11,929	11,746	20,000	20,000	14,703	20,000
A73170	Testing and Inspections Services	33,034	30,068	36,023	75,450	75,450	33,171	111,150
A73190	Bad Debt Expense	20,000	36,284	-	46,000	46,000	-	46,000
A73195	Indirect Cost Allocations	817,118	888,458	905,664	1,176,246	1,176,246	1,176,246	1,153,714
A73200	Public Works Refunds	-	-	-	-	-	7,354	-
A76010	Revenue Bond Issue Costs	84,361	73,657	713,832	-	-	-	-
A79940	Miscell Contractual Services	3,456	1,048	72	10,000	10,000	110	150,000
A79950	All Other Miscellaneous	5,722	12,745	9,936	13,500	13,500	5,113	13,000
AH7X Contractuals		18,895,174	18,167,325	18,886,949	19,862,022	24,613,433	16,869,808	19,327,045
A81020	Right Of Way And Easements	12,000	-	-	-	-	-	-
A83010	Motor Vehicles	-	-	-	-	705,908	303,979	-
A84010	Construction & Maintenance Equipment	7,245	13,338	46,416	-	115,683	84,058	-
A84020	Radios & Electronic Equipment	673	-	37,075	100,000	110,000	-	-
A84030	Computer Equipment	18,031	31,481	42,549	72,820	72,820	10,027	-
A84040	Computer System Software	26,531	3,030	-	4,350	4,350	4,737	-
A84050	Laboratory Equipment	6,278	8,380	29,615	18,000	60,800	10,422	-
A84055	Safety Equipment	-	20,986	5,190	26,950	43,350	-	-
A84060	Furniture And Office Equipment	3,144	22,606	3,169	8,500	8,500	326	-
A84080	Meters	194,361	155,794	102,455	20,600	20,600	9,351	-
A84090	Fire Hydrants	31,814	53,505	61,618	142,800	142,800	-	-
A84100	Miscellaneous Equipment	-	16,155	14,294	21,900	253,372	201,472	-
A85010	Water/Wastewater Facility Construction	29,640	18,209	2,460	-	45,929,562	10,167,778	-
A85030	Sewer Interceptor Contracts	-	-	-	-	2,300,000	-	-
A85060	Facility Improvements - non capitalizable_A85060	299,767	576,837	281,243	705,000	705,000	-	-
A89915	Construction & Maintenance Equipment- non capitalizable	-	-	-	-	-	4,750	-
A89920	Radios & Electronic Equipment- non capitalizable	-	-	-	-	-	1,560	3,400
A89925	Computer Equipment- non capitalizable	-	-	-	-	-	39,811	18,890
A89930	Computer System Software- non capitalizable	-	-	-	-	-	1,519	2,650
A89935	Laboratory Equipment- non capitalizable	-	-	-	-	-	7,913	17,600
A89940	Furniture & Office Equip Storage Containers- non capitalizable	-	-	-	-	-	3,154	20,700
A89950	Meters- non capitalizable	-	-	-	-	-	30,095	70,230
A89955	Fire Hydrants- non capitalizable	-	-	-	-	-	58	114,000
A89960	Miscellaneous Equipment- non-capitalizable	-	-	-	-	-	13,094	65,350
A89965	Facility Improvements - non capitalizable_A89965	-	-	-	-	-	1,500	690,000
AH8X Capital Expenditures		629,484	920,320	626,083	1,120,920	50,472,745	10,895,602	1,002,820
A90010	Principal Payments	-	-	-	2,745,000	2,745,000	-	3,142,400
A90020	Interest Payments	2,841,987	2,544,916	1,971,731	1,861,986	1,861,986	930,993	1,875,221
A91010	Depreciation Extension Improvements	-	-	-	600,000	600,000	-	600,000
A91020	Depreciation Expense	6,887,290	7,373,653	8,180,365	-	-	4,652,045	-
A91025	Impairment Loss	-	-	649,555	-	-	-	-
AH9X Debt Service		9,729,277	9,918,569	10,801,651	5,206,986	5,206,986	5,583,038	5,617,621
AHEX Total Expenses		39,948,181	39,927,472	40,918,610	38,024,768	92,128,004	42,964,150	37,644,827

Special Service Areas

2016 Approved Budget

Special Service Area # 8 - Loon Lake

DEPARTMENT PURPOSE: This SSA was established to fund restoration and maintenance projects for Loon Lake. This activity is managed by the Lake County Health Department.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	49,773	50,000	50,000	50,000	-	0%
AHM Miscellaneous	208	42	42	-	(42)	-100%
AH4X Total Revenue	49,982	50,042	50,042	50,000	(42)	0%
AH6X Commodities	3,666	5,250	8,284	5,250	-	0%
AH7X Contractuals	42,133	44,750	45,917	44,750	-	0%
AHEX Total Expenses	45,799	50,000	54,201	50,000	-	0%

Lake County Revenue Budget Comparison Report - Five Year History

Loon Lake

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	49,783	50,121	49,773	50,000	50,000	48,739	50,000
A41110	Prior Year Property Taxes	40	4	-	-	-	7	-
A41X	Taxes	49,823	50,125	49,773	50,000	50,000	48,746	50,000
A48010	Interest	83	104	208	42	42	65	-
AHM	Miscellaneous .	83	104	208	42	42	65	-
AH4X	Total Revenue	49,906	50,229	49,982	50,042	50,042	48,811	50,000

Lake County Expense Budget Comparison Report - Five Year History

Loon Lake

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A61010	Office Supplies	200	-	275	100	100	-	100
A61040	Operational Supplies	215	-	350	2,150	5,184	319	2,150
A65090	Gasoline	1,940	1,702	3,041	3,000	3,000	-	3,000
AH6X Commodities		2,355	1,702	3,666	5,250	8,284	319	5,250
A71500	Trips And Training	236	322	-	-	-	870	-
A72110	Liability Insurance	3,065	2,416	4,592	4,500	4,500	-	5,500
A72130	Worker's Compensation Insurance	2,015	1,740	1,586	2,000	2,000	-	2,000
A72210	Motor Vehicle Maintenance & Repairs	936	-	-	-	-	-	-
A72280	Equipment Maintenance	1,585	7,438	8,006	6,000	6,000	3,198	3,000
A72820	Postage	45	60	111	-	-	79	-
A72840	Temporary Employment Services	26,237	20,524	15,972	22,000	22,000	11,739	22,000
A79940	Miscell Contractual Services	6,310	7,632	8,871	10,250	11,417	850	12,250
A79950	All Other Miscellaneous	6,999	8,384	2,996	-	-	1,053	-
AH7X Contractuals		47,427	48,516	42,133	44,750	45,917	17,789	44,750
AHEX Total Expenses		49,782	50,218	45,799	50,000	54,201	18,108	50,000

Special Service Area #10 - North Hills

DEPARTMENT PURPOSE: This SSA was established to repay bonds issued to fund construction of the North Hills area sewer system. The final payment is in 2016.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	72,088	72,065	72,065	0	(72,065)	-100%
AHM Miscellaneous	280	42	42	125	83	198%
AH4X Total Revenue	72,367	72,107	72,107	125	(71,982)	-100%
AH7X Contractuals	525	500	500	525	25	5%
AH9X Debt Service	80,788	81,582	81,582	77,195	(4,387)	-5%
AHEX Total Expenses	81,313	82,082	82,082	77,720	(4,362)	-5%

BUDGET HIGHLIGHTS

- ↓ No further property taxes will be levied as the final debt service payment is due in 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Special Svc Area #10 North Hills

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	72,096	72,071	72,088	72,065	72,065	71,395	-
A41X	Taxes	72,096	72,071	72,088	72,065	72,065	71,395	-
A48010	Interest	124	225	280	42	42	51	125
AHM	Miscellaneous .	124	225	280	42	42	51	125
AH4X	Total Revenue	72,220	72,297	72,367	72,107	72,107	71,446	125

Lake County Expense Budget Comparison Report - Five Year History

Special Svc Area #10 North Hills

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A72815	Bank Service Charges	350	350	525	500	500	320	525
AH7X Contractuals		350	350	525	500	500	320	525
A90010	Principal Payments	60,000	65,000	70,000	75,000	75,000	75,000	75,000
A90020	Interest Payments	18,233	14,669	10,788	6,582	6,582	6,581	2,195
AH9X Debt Service		78,233	79,669	80,788	81,582	81,582	81,581	77,195
AHEX Total Expenses		78,583	80,019	81,313	82,082	82,082	81,902	77,720

Special Service Area #12 - Woods of Ivanhoe

DEPARTMENT PURPOSE: This SSA was established to fund the maintenance of private streets in The Woods of Ivanhoe. The current SSA expires in 2019.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	21,500	30,100	30,100	34,400	4,300	14%
AHM Miscellaneous	127	28	28	90	62	219%
AH4X Total Revenue	21,627	30,128	30,128	34,490	4,362	14%
AH7X Contractuals	8,749	30,000	30,000	34,490	4,490	15%
AH6X Total Expenses	8,749	30,000	30,000	34,490	4,490	15%

Lake County Revenue Budget Comparison Report - Five Year History

Special Service Area #12 The Woods of Ivanhoe_M1112010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	21,500	21,500	21,500	30,100	30,100	28,865	34,400
A41X	Taxes	21,500	21,500	21,500	30,100	30,100	28,865	34,400
A48010	Interest	79	130	127	28	28	109	90
AHM	Miscellaneous	79	130	127	28	28	109	90
AH4X	Total Revenue	21,579	21,630	21,627	30,128	30,128	28,973	34,490

Lake County Expense Budget Comparison Report - Five Year History

Special Service Area #12 The Woods of Ivanhoe_M1112010

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A79950	All Other Miscellaneous	14,192	22,243	8,749	30,000	30,000	11,570	34,490
AH7X	Contractuals	14,192	22,243	8,749	30,000	30,000	11,570	34,490
AHEX	Total Expenses	14,192	22,243	8,749	30,000	30,000	11,570	34,490

Special Service Area #13 - Tax Exempt 2007A

DEPARTMENT PURPOSE: This SSA was established to repay 2007 bonds issued to fund construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	127,015	129,000	129,000	258,545	129,545	100%
AHM Miscellaneous	615	127	127	400	273	215%
AH4X Total Revenue	127,630	129,127	129,127	258,945	129,818	101%
AH9X Debt Service	126,318	126,318	126,318	174,935	48,617	38%
AHEX Total Expenses	126,318	126,318	126,318	174,935	48,617	38%

BUDGET HIGHLIGHTS:

- ↑ Since the 2007B Taxable portion of this bond issuance will be paid in December, 2015, the full amount of the levy will be allocated to this 2007A Tax Exempt portion until 2027, when the bond is paid off.
- ↑ The debt service amount increases as well because it is no longer split with the 2007B Taxable portion.

Lake County Revenue Budget Comparison Report - Five Year History

Special Service Area #13 Spencer Highlands Elmcrest

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	126,031	126,031	127,015	129,000	129,000	124,547	258,545
A41110	Prior Year Property Taxes	-	2,954	-	-	-	-	-
A41X	Taxes	126,031	128,985	127,015	129,000	129,000	124,547	258,545
A48010	Interest	279	395	615	127	127	265	400
AHM	Miscellaneous .	279	395	615	127	127	265	400
AH4X	Total Revenue	126,310	129,380	127,630	129,127	129,127	124,811	258,945

Lake County Expense Budget Comparison Report - Five Year History

Special Service Area #13 Spencer Highlands Elmcrest

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A90010	Principal Payments	-	-	-	-	-	-	50,000
A90020	Interest Payments	126,318	126,318	126,318	126,318	126,318	126,318	124,935
AH9X Debt Service		126,318	126,318	126,318	126,318	126,318	126,318	174,935
AHEX Total Expenses		126,318	126,318	126,318	126,318	126,318	126,318	174,935

Special Service Area #13 - Taxable 2007B

DEPARTMENT PURPOSE: This SSA was established to repay 2007 bonds issued to fund construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	130,985	129,000	129,000	0	(129,000)	-100%
AHM Miscellaneous	133	100	100	100	-	0%
AH4X Total Revenue	131,118	129,100	129,100	100	(129,000)	-100%
AH9X Debt Service	129,236	127,715	127,715	81,195	(46,520)	-36%
AH6X Total Expenses	129,236	127,715	127,715	81,195	(46,520)	-36%

BUDGET HIGHLIGHTS:

- ❖ The final debt service payment on the taxable portion of this bond issuance will be made on December 15, 2015. The non-taxable portion continues until December 15, 2027.
- ❖ The total property tax amount levied will not decrease. The same amount will fund the Tax Exempt 2007A portion until 2027.

Lake County Revenue Budget Comparison Report - Five Year History

Special Service Area #13 Spencer Highlands Elmcrest

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	129,969	129,969	130,985	129,000	129,000	128,439	-
A41110	Prior Year Property Taxes	-	3,046	-	-	-	-	-
A41X	Taxes	129,969	133,015	130,985	129,000	129,000	128,439	-
A48010	Interest	22	86	133	100	100	15	100
AHM	Miscellaneous .	22	86	133	100	100	15	100
AH4X	Total Revenue	129,991	133,101	131,118	129,100	129,100	128,453	100

Lake County Expense Budget Comparison Report - Five Year History

Special Service Area #13 Spencer Highlands Elmcrest

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A90010	Principal Payments	104,000	110,000	115,000	120,000	120,000	120,000	79,000
A90020	Interest Payments	26,418	20,480	14,236	7,715	7,715	7,715	2,195
AH9X Debt Service		130,418	130,480	129,236	127,715	127,715	127,715	81,195
AHEX Total Expenses		130,418	130,480	129,236	127,715	127,715	127,715	81,195

Special Service Area #16 - Lake Michigan Water

DEPARTMENT PURPOSE: This SSA was established to repay 2013 bonds issued to fund improvements and extensions to the existing water supply system for Lake Villa and the Village of Lindenhurst, and water service areas for Grandwood Park and Fox Lake Hills. This fund records debt service activities. Capital projects are tracked in a separate capital projects fund.

FINANCIAL SUMMARY:

Account	FY2014 Actuals	FY2015 Approved Budget	FY2015 Modified Budget	FY2016 Approved Budget	\$ Variance	% Variance
A41X Taxes	308,078	305,000	305,000	305,000	-	0%
AHM Miscellaneous	700,032	-	-	-		
AH4X Total Revenue	1,008,110	305,000	305,000	305,000	-	0%
AH9X Debt Service	152,500	305,000	305,000	305,000	-	0%
AHEX Total Expenses	152,500	305,000	305,000	305,000	-	0%

BUDGET HIGHLIGHTS:

- ❖ Debt was issued in December, 2013. The debt will be retired in 2038.

Lake County Revenue Budget Comparison Report - Five Year History

Special Service Area #16_M1114X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A41100	Property Taxes	-	-	308,078	305,000	305,000	303,946	305,000
A41X	Taxes	-	-	308,078	305,000	305,000	303,946	305,000
A48010	Interest	-	-	32	-	-	44	-
A48260	Proceeds from Sale of Bonds	-	-	700,000	-	-	-	-
AHM	Miscellaneous	-	-	700,032	-	-	44	-
AH4X	Total Revenue	-	-	1,008,110	305,000	305,000	303,991	305,000

Lake County Expense Budget Comparison Report - Five Year History

Special Service Area #16_M1114X

Acct Code	Account Description	Recognized Amount FY12	Recognized Amount FY13	Recognized Amount FY14	Adopted Budget FY15	Modified Budget FY15	Y-T-D Recognized FY15	Budget FY16
A90020	Interest Payments	-	-	152,500	305,000	305,000	305,000	305,000
AH9X	Debt Service	-	-	152,500	305,000	305,000	305,000	305,000
AHEX	Total Expenses	-	-	152,500	305,000	305,000	305,000	305,000

Capital Improvements

2016 Approved Budget

CAPITAL IMPROVEMENTS

The Corporate Capital Improvement Program (CCIP)

The Corporate Capital Improvement Program is a planning instrument, used on an annual basis to identify and inventory necessary capital projects. It is used to coordinate the assessment, selection, timing and financing of projects in order to maximize the return to the public. The CCIP is not a budget, but is a critical tool in the effective preparation of the budget. It is aimed at larger dollar items that have a useful life expectancy in excess of five years. It is not to be used for operating items or services.

The most current year of the CCIP is incorporated into the County's budget as a part of its capital budget through an emergency appropriation that is presented to the County Board at the same time as the annual budget. The CCIP is re-evaluated annually, taking into account any additional projects that may have been requested and presented for evaluation. The ranking of all projects in the five-year plan will be revised as necessary, and the most current year of the CCIP is incorporated into the County's budget.

The following policies and evaluation criteria provide a consistent structure for the program.

Capital Improvement Policies

1. The County will make all capital improvement in accordance with an adopted capital improvement program.
2. The County will develop a multi-year plan for capital improvements and update it annually.
3. The CIP calendar will follow the same time frame as the budget calendar.
4. The County will enact an annual budget and appropriate County funds based on the multiyear CIP.
5. The County will coordinate the development of the capital improvement budget with the development of the operating budget with operating costs associated with new capital improvements projected and included in the operating budget forecasts.
6. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the CIP and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
7. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
8. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval, including determining the least costly financing method for all new projects.
9. The CIP requests will be evaluated using criteria, which have been developed to provide an objective mechanism for assessing and prioritizing the numerous projects that will be presented for evaluation.

Evaluation Criteria

Evaluation criteria have been developed to provide an objective mechanism for assessing and prioritizing the numerous projects are presented for evaluation. Emergency projects will be handled outside of the CCIP.

The evaluation mechanism consists of four project categories, allowing for the effective assessment of 'like-type' projects within the designated category. Each category has a number of sub-criteria, which help establish the relative importance and ranking of each project within the category. The categories are listed in normal priority preference sequence.

Categories

- A. Mandates (required by legislation, regulation or citation)
- B. Rehabilitation / Asset Management - "Keeping the County facilities and infrastructure in good functional condition"
 - 1. Analysis of liability impact
 - 2. Physical condition of asset
 - 3. Cost analysis of project
- C. Operational Improvements - "Providing cost effective up-grades to existing service functions"
 - 1. Impact of operation costs/cost effectiveness
 - 2. Operation efficiency improvement/increase customer (service) response
 - 3. Better management of risk or liability
- D. New Initiative - "Addressing the long-term goals & service needs of the County"
 - 1. County Board Goal or Target Issue
 - 2. Response to growth in demand for service function
 - 3. Cost benefit analysis or return on investment

The charts on the following pages include the CCIP projects that were considered during the FY14 process. Both projects that are recommended for funding and projects that are not recommended for funding are shown.

Contents

.....	Program Statement
.....	2016 Fiscal Year Approved Projects
.....	Mandates
.....	Rehabilitation and Asset Management
.....	Operational Improvements
.....	Initiatives
.....	Glossary of Key Terms

Lake County Board

Aaron Lawlor, Chair	Charles "Chuck" Bartels	Sandra Hart
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Program Statement

The Capital Improvement Program (CIP) is a planning instrument used on an annual basis to identify and inventory necessary capital projects. It is used to coordinate the assessment, selection, timing and financing of projects in order to maximize the return to the public. The CIP is not a budget, but is a critical tool in the effective preparation of the budget.



2016 Fiscal Year Approved Projects

One key component to the Lake County Capital Improvement Program is the single year CIP recommendations. Single year requests are divided into four categories: Mandates, Rehabilitation; Asset Management; Operational Improvements and Initiatives. These recommendations represent CIP projects that can be funded through the annual fund sweep and single year allocations. The fiscal year recommendations are approved as part of the annual County budget process.



2016 Fiscal Year Projects (Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Program
Mandate				
None				
Rehabilitation/Asset Management				
Facility Assessment	Various	\$3,010,000	\$3,010,000	See attached 2016 CCIP Facility Assessment list.
Belvidere Medical Renovations	Waukegan	\$348,298	\$350,000	Renovation of existing Belvidere Medical Building 2nd floor north wing dental clinic.
Operational Improvements				
Sheriff's Administrative Remodel	Waukegan	\$100,000	\$100,000	Office Remodeling - Administrative, Business and Records Office. Remodel business office, records, executive assistant/reception.
Initiatives				
Surveillance Cameras in Jail	Waukegan	\$500,000	\$500,000	2016 funding for a multi-year initiative to increase the number and quality of cameras within the jail (Two million dollars spread over four years, year two of four).
Funding Totals		\$3,958,298	\$3,960,000	

2016 Fiscal Year Requests (Not Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Program
Case Management System Replacement	Various	\$10,000,000	\$0	Case Management System Replacement and Implementation.
Funding Totals				
		\$10,000,000	\$0	

Summary of Funding

Source of Funds	Use of Funds
Fund Sweep of Reserves	Mandate
Annual Operating Budget (Capital Fund Set Aside)	Rehab/Asset Management
Project Close-Out or Re-allocation (facility assessment)	Operational Improvements
Unallocated CCIP	Initiatives
Fund Sweep of HLD Excess Balance for IT	Unallocated CCIP
	Future Long Term Campus
Funding Totals	Funding Totals
\$15,301,626	\$15,301,626

Mandates

Fulfilling the County's obligation to comply with legislation, regulation or citation is the key function of the Mandate component of the CIP.

None

Rehabilitation/Asset Management

Keeping the County facilities and infrastructure in good functional condition is the key goal of the Rehabilitation and Asset Management component of the CIP.

Facility Assessment

Belvidere Medical Renovations



Department: Facility Operations	Allocation Year: FY 2016
Project: Facility Assessment - County Wide	Requested Amount: \$3,010,000
CIP # 1103285	Approved Amount: \$3,010,000

Project Description

In 2004, Lake County initiated a program to inventory, evaluate and establish a condition assessment of all County facilities. This program, known as the Facility Assessment, is currently used as a tool to prioritize and budget for repair and replacement of deficient, defective, or expired facility assets. The Facility Assessment program documents and forecasts facility improvements along with establishing a Facility Condition Index (FCI). The FCI allows the County to benchmark and evaluate facility assets as a ratio of the cost to correct a facility's deficiencies to the construction cost of that asset. In 2012, the County wide FCI was 24%. Recognizing that a low FCI represents a safer, more efficient building, Facilities Operations has targeted a long-term goal of 15% and is currently at 21% for the County wide FCI.

Purpose / Justification

The Facility Assessment program includes a prioritized list of infrastructure deficiencies that can be used by the County to determine the most appropriate allocation of available funding. This program is used as a tool to ensure the County can identify and upgrade critical infrastructure needs and maintain healthy, safe and secure government facilities.

Project Status

Facility Assessment projects are prioritized according to life safety priority and funding limits. These projects are identified annually and pursued upon adoption of the fiscal year budget.

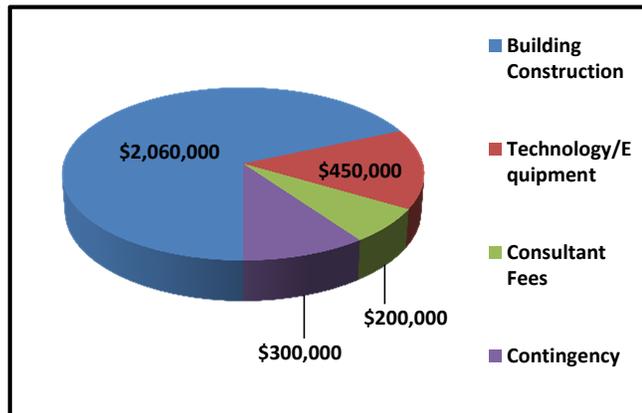
Net Impact on Operating Budget

Facility Assessment projects will ultimately reduce operating costs and extend the life of Lake County capital assets thus, reducing the Operating Budget. The combination of improving infrastructure, improved sourcing and a generally favorable market has resulted in on-going savings in the energy budget.

Funding Category	Approved FY 2016 Funding				Total Budget
	Prior Year(s) Expense	FY 2015 Carryover	Approved Funding		
Technology/Equipment	\$0	\$0	\$450,000		\$450,000
Consulting and A/E Services	\$333,029	\$1,636,790	\$200,000		\$1,836,790
Construction	\$3,626,183	\$4,866,105	\$2,060,000		\$6,926,105
Contingency	\$0	\$0	\$300,000		\$300,000
Total	\$3,959,212	\$6,502,895	\$3,010,000		\$9,512,895

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Technology/Equipment	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Consulting and A/E Services	\$200,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,200,000
Construction	\$2,060,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$18,060,000
Contingency	\$300,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,300,000
Total	\$3,010,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$23,010,000

Project Budget 2016	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$2,060,000
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$450,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$200,000
Contingency	\$300,000
Other	\$0
Total Project Budget	\$3,010,000

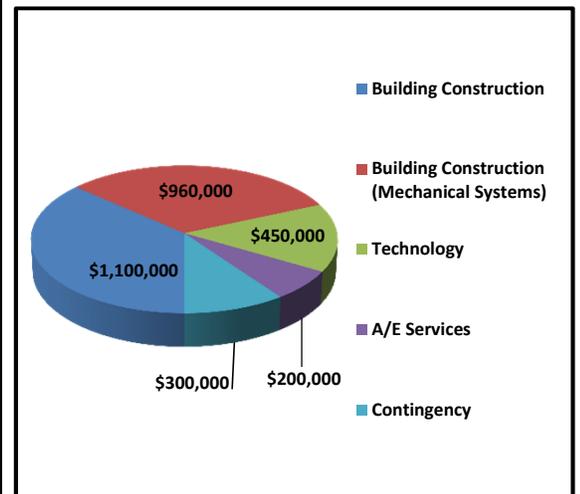


Department: Facilities Operations	Allocation Year: FY 2016
Project: Facility Assessment - County Wide	Requested Amount: \$2,510,000
CIP # 1103285	Approved Amount: \$3,010,000

2016 Facility Assessment Project List

Facility Assessment Project Name	Project Location	Requested Funding	Description
Window & Paver Replacement	Waukegan	\$ 600,000	Replacement of 2 story windows in the atrium with new transom and 1 story windows. Reconfiguration of the old east entrance at the Center Courts Building. Waterproofing of underground structures.
VAV's BAS Replacement Annex Courts & 10th Floor	Waukegan	\$ 300,000	New variable frequency drives and building automation to improve efficiency and control of the air handling units.
Boiler and Chiller Replacement	Coroner	\$ 300,000	Existing boiler and chiller have exceeded their useful life cycle and need to be replaced.
Security Camera & AV Technology	Various	\$ 300,000	New surveillance cameras, assisted listening, and court technology.
HVAC & BAS Replacement DOT	DOT	\$ 200,000	New ductwork to accommodate new AHU's installed in 2014 and BAS improvements in Bldg. C.
3002 & 04 Grand Ave Boiler & Pumps Replacement	Health Dept.	\$ 160,000	Boiler and water pumps have exceeded their useful life cycle and need to be replaced.
Replace Jury Box Seats Courts Complex (Phase 3)	Waukegan	\$ 150,000	The Jury seating is 40 years old, starting to break, and is beyond its useful life.
Security Camera Improvements	Various	\$ 150,000	Replace beyond useful life surveillance cameras in the Court Complex.
Furniture Replacement County Clerk	Waukegan	\$ 150,000	Existing office cubicle furniture and storage has exceeded their useful life cycle and need to be replaced.
BMB Annex Parking Lot Repair	Health Dept.	\$ 100,000	Deteriorated pavement spot removal and replacement, new sealcoating, and pavement striping
Signage	Various	\$ 100,000	Libertyville Campus Signage and Depke Wayfinding Signage.
Architectural/Engineering Consulting Services	Waukegan	\$ 200,000	A/E Services for various projects.
Contingency	Waukegan	\$ 300,000	Contingency

2016 Facility Assessment Project Allocation	
Window & Paver Replacement	\$ 600,000
Replace Jury Box Seats Courts Complex (Phase 3)	\$ 150,000
Furniture Replacement County Clerk	\$ 150,000
BMB Annex Parking Lot Repair	\$ 100,000
Signage	\$ 100,000
Building Construction	\$ 1,100,000
VAV's BAS Replacement Annex Courts & 10th Floor	\$ 300,000
Boiler and Chiller Replacement	\$ 300,000
HVAC & BAS Replacement DOT	\$ 200,000
3002 & 04 Grand Ave Boiler & Pumps Replacement	\$ 160,000
Building Construction (Mechanical Systems)	\$ 960,000
Security Camera & AV Technology	\$ 300,000
Security Camera Improvements	\$ 150,000
Technology	\$ 450,000
Architectural/Engineering Consulting Services	\$ 200,000
A/E Services	\$ 200,000
2015 Facility Assessment Contingency	\$ 300,000
Contingency	\$ 300,000



Department:	Health Department	Allocation Year:	FY 2016
Project:	Belvidere Medical Renovations (2nd floor dental clinic)	Requested Amount:	\$348,298
CIP #	1103200	Approved Amount:	\$350,000

Project Description

Renovation of existing Belvidere Medical Building (BMB) second floor north wing dental clinic.

Purpose / Justification

Current operatories and support areas are dated and worn as well as not in line with today's modern dental health care processes. The current BMB HVAC system has difficulty in maintaining consistent heating and cooling to the north wing. This results in regular service work that is often disruptive to the daily operations of the dental clinic as well as the first floor central intake area and basement conference rooms.

Project Status

This project has not yet begun but will commence in FY 2016.

Net Impact on Operating Budget

This project shall have a positive impact on the operating budget by making improvements to the building envelope and becoming more energy efficient spaces.

Funding Category	Approved FY 2016 Funding			Total Budget
	Prior Year(s) Expense	FY 2015 Carryover	Approved Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$15,000	\$15,000
Construction	\$0	\$0	\$335,000	\$335,000
Contingency	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$350,000	\$350,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Construction	\$335,000	\$0	\$0	\$0	\$0	\$335,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$350,000	\$0	\$0	\$0	\$0	\$350,000

Project Budget 2016	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$335,000
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$0
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$15,000
Contingency	\$0
Other	\$0
Total Project Budget	\$350,000



Operational Improvements

Providing essential and cost effective up-upgrades to existing service functions is the key goal of the Operational Improvements component of the CIP.

Sheriff's Administrative Remodel



Department: Sheriff's	Allocation Year: FY 2016
Project: Sheriff's Administrative Remodel	Requested Amount: \$100,000
CIP # 1103355	Approved Amount: \$100,000

Project Description

Office Remodeling - Administrative, Business and Records Office. Option 1 - Remodel of Business Office, Records, Executive Assistant/Reception (\$100,000). Option 2 - Business Office and Executive Assistant/Reception Area (\$50,000).

Purpose / Justification

Current administrative personnel along with sensitive material are exposed in the office leaving work areas non-conductive to confidentiality in the work place. Best practices would allow for such material to be handled in a discreet manner. The current state of the office configuration is in need of an update and reconfiguration to improve department functions and protect confidentiality.

Project Status

This project has not yet begun but will commence in FY 2016.

Net Impact on Operating Budget

N/A.

Funding Category	Approved FY 2016 Funding			Total Budget
	Prior Year(s) Expense	FY 2015 Carryover	Approved Funding	
Technology/Equipment	\$0	\$0	\$20,000	\$20,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$80,000	\$80,000
Contingency	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$100,000	\$100,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Technology/Equipment	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$100,000	\$0	\$0	\$0	\$0	\$100,000

Project Budget 2016	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$60,000
Site Construction	\$0
Furniture	\$20,000
Phone/Data	\$0
Technology/Equipment	\$20,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
Total Project Budget	\$100,000



Initiatives

Addressing the long-term goals and service needs of the County is the key goal of the Initiatives component of the CIP.

Surveillance Cameras in Jail



Department: Sheriff's	Allocation Year: FY 2016
Project: Surveillance Cameras in Jail	Requested Amount: \$500,000
CIP # 1103390	Approved Amount: \$500,000

Project Description

Installing approximately 200 plus IP cameras with 30 days of recording capabilities throughout the Jail facility will allow for historical documentation regarding incidents, violations, and/or misconduct. The long term objective is to cover all areas with a comprehensive IP based camera infrastructure that is accessible by multiple people at varying locations as well as storage of images.

Purpose / Justification

Digital cameras placed strategically in the jail increase safety for both inmates and officers.

Project Status

This project began in FY 2015 and shall continue until complete.

Net Impact on Operating Budget

Digital cameras placed strategically in the jail will increase safety for the inmates/officers.

Funding Category	Approved FY 2016 Funding			Total Budget
	Prior Year(s) Expense	FY 2015 Carryover	Approved Funding	
Technology/Equipment	\$0	\$500,000	\$500,000	\$1,000,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$500,000	\$1,000,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Technology/Equipment	\$500,000	\$500,000	\$500,000	\$0	\$0	\$1,500,000
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$500,000	\$500,000	\$500,000	\$0	\$0	\$1,500,000

Project Budget 2016	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$500,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
Total Project Budget	\$500,000



Glossary of Key Terms

Capital Improvement Program

The Capital Improvement Program is the tool used by Lake County to identify, evaluate and manage the capital assets and needs of county government. Through an interdepartmental review committee, this program is used to coordinate the assessment, selection, timing and financing of capital projects in order to maximize the return to the public.

Major Capital Improvement Project

A CIP Project is classified as a Major Capital Improvement Project, if it is determined that the budget requirements will be structured such that it does not allow the project to be funded through the CIP fund sweep and annual allocations. Major Capital Improvement Projects will require that a funding source be identified and a funding plan be approved by the County Board.

Programming Estimate

A Programming Estimate is a preliminary cost analysis that is performed to determine the likely cost of a Major Capital Improvement Project before the programming phase has been completed. This estimate makes general assumptions on the parameters of the project that will need to be defined if the project is approved to move forward.

Conceptual Estimate

A Conceptual Estimate is a refined cost analysis that is performed to further define the likely cost of a Major Capital Improvement Project. This estimate is derived using a completed project program and conceptual design package in addition to refining the assumptions in the Programming Estimate. This estimate makes general assumptions on the systems, finishes and site development associated with a project that will be defined as the project enters the design phase.

Design Budget

A Design Budget is a project cost analysis that is performed to identify the budget for a Major Capital Improvement Project. This initial budget is derived from completed project design documents using the conceptual estimate as a tool to track project scope and cost changes within the project program. As part of this budget, the County will have approved floor plans, site plans and exterior building elevations along with initial development of the proposed infrastructure systems within the building.

Construction Budget

A Construction Budget is a refined budget analysis that is performed to validate the anticipated cost of a Major Capital Improvement Project. This budget update will include factors such as current construction cost trends, bidding climate and in some instances actual bid costs for some components of the project. This Budget Analysis is used to validate the anticipated or actual construction cost and assumptions that were made in the Design Budget.

Other Capital Improvements Funded by Reserves

As part of budget preparation for FY2016 and as part of the year end activities for FY2015, certain projects have been identified in the FY2015 budget that, for a variety of reasons, will not be completed by the end of the fiscal year. In some cases, additional revenue in excess of planned revenue is received in the current fiscal year and must be formally appropriated for use in the next year.

Therefore, an emergency appropriation resolution is prepared that modifies the FY2016 budget for these projects for presentation to the County Board Standing Committee and then, if approved, to the County Board for approval concurrently with the annual budget. The projects that will be funded from reserves are detailed in the following charts.



Other Capital Improvements funded from Reserves

FY2016 Public Works Projects

Project Name	Requested Funding	
Engineering Services	\$1,585,000	
Corporate Woods 500,000 Gallon Reservoir		
Countryside Lake Tower Refurbishment		
Countryside Manor Water Tower Replacement		
Des Plaines WRF Construction Services		
East Main PS Refurbishment		
Fox Lake Hills Reservoir andn Booster Station		
Grandwood Park @Bridlewood Reservoir		
Gregg's Landing 750,000 Gallon Reservoir		
I/I Assessment Annual Maintenance		
Mill Creek WWTP Process Improvements		
Northwest Interceptor Relining Wilson Rollins		
Oak Terrace West Oak Water System Replacement		
Pekara Lake Michigan Connection		
NCTWRF Tap box,Raw, Alum,Siding,Doors, Belt Press		
South Central Water MCC Electrical Rehabilitation		
Water Tower Refurb Hawthorn,Wildwood, Brooks Farm		
Watermain Replacement Projects		
Sewer / Forcemain Rehabilitation		
Consultants		
Motor Vehicles	544,000	
Construction and Maintenance Equipment	125,000	
Radios & Electronic Equipment	7,000	
Laboratory Equipment	76,000	
Miscellaneous Equipment	45,100	
Water/Wastewater Facility Construction	12,335,000	
Arden Shores Watermain Replacement		
Countryside Lake Tower Refurbishment		
Countryside Manor Water Tower Replacement		
East Main PS Refurbishment		
Fox Lake Hills Reservoir andn Booster Station		
Grandwood Park @Bridlewood Reservoir		
LCDPW Maintenance Roof Rehab, Bay Addition & Solar Panels		
Mill Creek WWTP Process Improvements		
Pekara Lake Michigan Connection		
NCTWRF Tap box,Raw, Alum,Siding,Doors, Belt Press		
South Central Water MCC Electrical Rehabilitation		
Water Tower Refurb Hawthorn,Wildwood, Brooks Farm		
Watermain Replacement Projects		
Sewer / Forcemain Rehabilitation		
Sewer Interceptor Contracts	2,800,000	
Northwest Interceptor Relining Wilson Rollins		
Sewer / Forcemain Rehabilitation		
Funding Totals	\$17,517,100	

Summary of Funding

Source of Funds	Use of Funds
Proceeds from Water Pollution Control Loan Program (WPCLP)	Total Capital Expenditures
Illinois Clean Energy Community Foundation Grant	
Public Works Fund 610 Reserves	
Total	Total

Budget & Finance Policies

2016 Recommended Budget

FY2016 BUDGET AND FINANCE POLICIES

I. GENERAL POLICY DIRECTIVES

A. Operating Budget Policies

1. The County will strive to pay for all current expenditures with current revenues. The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses such as postponing expenditures or borrowing from future year's revenues.
2. The Budget as recommended to the County Board will be balanced. The budget will be considered balanced when planned operating expenditures do not exceed expected revenue and/or use of cash.
3. The need for continued inclusion of vacancies shall be reviewed as part of the annual budget process.
4. The budget may be amended with emergency appropriations throughout the year at regular Board meetings resulting in a modified budget. One such emergency appropriation is a "carryover." The unexpended portion of projects that were not completed in one fiscal year may be "carried over" to the next fiscal year. Other accounts may be designated for carryover by the County Board, County Administrator, and/or Director of Finance and Administrative Services. Such accounts may include long term capital needs where money may be accumulated for multiple years until needed for projects as approved by the Board.
5. The budget will continue to provide for adequate maintenance of capital plant and equipment and for the orderly replacement of equipment.
6. The budget will continue to provide for adequate funding of all retirement systems. The other post employment benefits (OPEB) liability will be funded on a pay-as-you-go funding basis.
7. The County will continue to maintain a financial system with statutory budget control to ensure adherence to the budget.
8. The Director of Finance and Administrative Services will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
9. Each year, the County will update expenditure projections for the next five (5) years. Projections will include estimated operating costs of future capital improvements that are included in the capital improvement plan.

B. Revenue Policies

1. The County will try to maintain diversified and stable revenues to shelter it from short-run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.
3. The County will project revenues for the next five (5) years and will update this projection annually.
4. The year-to-year increase of budgeted revenue from the property tax will adhere to the

Illinois Property Tax Extension Limitation Law and shall not exceed the national Consumer Price Index (CPI) for the year preceding the levy year on existing property. The County Administrator will provide a justification for the proposed levy, which will be the minimum amount projected to balance the budget, prior to budget preparation.

5. All user charges and fees will be reviewed on a regular basis with all fees reviewed within a five year cycle, and where appropriate adjusted to a level related to the cost of providing the services, subject to State statutes.

C. Capital Improvement Policies

1. The County will make all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a five-year plan for capital improvements and update it annually.
3. The County will enact an annual budget in appropriate County funds based on the five-year capital improvement plan. Capital expenditures funded from revenue in the current year's budget will be included in the annual budget request. Capital expenditures funded from reserves, bond funds and other one-time money will be presented in a separate emergency appropriation that will be considered and approved concurrent with the annual budget document. This smoothes the operating budget and provides for better historical perspective.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Any additional operating costs associated with new capital improvements will be projected and included in operating budget.
5. The County will strive to maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
6. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This will include determining the least costly financing method for all new projects.
7. The capital improvement funding requests will be evaluated against criteria established in the most current policy on capital improvements.

D. Debt Policies

1. The County will limit long-term borrowing to capital improvements that cannot be financed from current revenues.
2. When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset.
3. Total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation.
4. The County will not use debt for current operations.
5. The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will continue full disclosure on every financial

report and bond prospectus.

E. Accounting, Auditing and Financial Reporting Policies

1. The County will continue to establish and maintain a high standard of accounting practices.
2. The accounting system will continue to maintain records on a basis consistent with accepted standards for local government accounting.
3. An independent public accounting firm will conduct an annual audit and the County Administrator and/or Controller will issue a comprehensive annual financial report.
4. Additional reports comparing budget to actual results will be presented to the Board at least annually through the committee process.

II. BUDGET SUBMITTAL POLICIES

In an effort to support departmental operations and provide County services within a framework of fiscal responsibility, all departments of Lake County government shall prepare budget submissions consistent with the following Items:

- A. A *status quo* budget, defined as no new positions or programs, shall be submitted by departments. The County Administrator may underfund certain line items, based on historical averages, as necessary to balance the budget. When work load levels have changed, or as appropriate based on financial challenges, the County Administrator may require written justification for status quo funding levels and may require the submittal of multiple budget scenarios including departmental reductions.
- B. New or expanded programs may be included in the budget request as a separate package when funded by new sources of funds or a commensurate reduction of existing operations.
- C. New or expanded programs must be included in the budget request as a separate package when no funding source is identified and will be evaluated against County-wide priorities and available resources.
- D. County Board Members may submit new or expanded programs for consideration. Board members' new or expanded programs must be submitted according to the County-wide budget schedule and using the designated form. Departmental staff will be available to assist in writing the requests. These requests will be presented to the Board for consideration without staff recommendation.
- E. Department Heads are encouraged to review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the department and any alternative to refilling the vacant position.

III. BUDGET POLICIES BY FUND TYPE

A. Property Tax Funds (Excluding Special Service Areas)

1. The Illinois Property Tax Extension Limitation Law limits the amount of total property tax that can be levied by the County Board. In complying with the law, the levy for each fund shall be based upon an evaluation of its fiscal health; non-tax revenues; opportunities for non-tax revenue growth; level of planned expenditures; and cash requirements. Thus, departmental budget requests submitted in compliance with these policies may be subject

to adjustment and/or reduction in order to satisfy levy determinations.

2. For all Property Tax Funds, the total of all unallocated fund balances is to be maintained in an amount equal to 1.5 months of cash flow needed for operations based on the current fiscal year budget plus an amount equal to 15% of the total of all Property Tax Fund's current fiscal year budget/appropriation. Except that the 15% requirement does not apply to the FICA, IMRF and the Risk Management & Liability Insurance Fund. The reserve funds may be used only in accordance with the Reserve Fund Balance Policy below. Each year, following the completion of the audit, amounts available beyond these and other designated reserves shall be swept and used for projects identified in the annual capital improvement program or other one-time expenses.
3. In addition to adequately budgeting for all planned expenditures, the annual budget shall include an undesignated contingency within the General Operating Expense budget. This undesignated contingency shall not be less than \$250,000 for personnel related costs and \$300,000 of non-personnel related costs.
4. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Submittal Policies (Section II.C). Renewals of state or federal grants shall receive the closest possible scrutiny.
5. If program funding from any non-County sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated. Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars. As part of the budget process, departments shall be prepared to respond to changes in State funding or general revenue loss due to cuts in State payments.
6. New grants: During the course of any fiscal year, any Department intending to pursue a new grant (i.e., one that was *not* awarded in the previous fiscal year) shall acquire approval from the standing committee and the F&A Committee (or the County Board if so required by the agency) to *apply* for such grant prior to application if the grant requires a direct County match. Renewal of grants awarded during the previous fiscal year or those that are for less than \$10,000 *and* do not require a County match do not need prior approval. If the deadline to apply for any grant does not allow sufficient time for prior approval the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify the Department of Finance & Administrative Services of grant applications that require an indirect, or in-kind, match.
7. All Departments, including those that report to a Board or Commission separate from the County Board, will comply with all County administrative policies unless specific exclusions are granted annually by the Financial and Administrative Committee or except as provided by State law, including the Lake County Health Department and the Stormwater Management Commission. These include, but are not limited to; the County's Investment Policy, Travel Reimbursement Policies, Employee Policies and Procedures and the Purchasing Ordinance.
8. Capital Outlay: Corporate Fund departments shall identify all capital items, quantities and costs in their budget submission. Capital items under the dollar threshold established in the annual budget instructions and capital expenditures funded with grant revenue shall remain budgeted in department accounts. All items over the dollar threshold established in the annual budget instructions and all computer or computer-related purchases of any amount, will be moved to, and the actual approved budget amounts shall be appropriated

in, the General Operating Expense (GOE) budget. All purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Director of Finance and Administrative Services

9. Debt Service: Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

B. Non-Property Tax Funds

1. Appropriations will not exceed available working cash and/or anticipated revenues. Adequate cash flow requirements will be maintained. As an exception, appropriations in funds or departments funded all or in part by reimbursement grants may temporarily exceed available working cash due to the reimbursement nature of their revenues.
2. The Department of Public Works will maintain a schedule of rates and charges sufficient at all times to pay operation, maintenance, and replacement costs, and provide Net Revenues sufficient to meet all outstanding bond coverage amounts as required in the Bond Ordinance.
3. All costs that are associated with non-property tax funds will be included in the department's budget submittal. These include: retirement (IMRF, FICA), Insurance (H-L-D, unemployment, liability, worker's compensation), indirect costs and any direct costs that can be identified.
4. As an Internal Service Fund the H-L-D (Health, Life and Dental) Fund will maintain a positive fund balance. The fund balance shall be evaluated annually, and any excess of revenues over expenses in any year may be retained in the fund as an addition to fund balance. The intent of maintaining a fund balance shall be to offset the cost of unanticipated high claims experience as needed, help offset the costs of additional wellness program incentives, and to fund a reserve for future benefits.

C. All Funds

1. Personnel Services Costs:
 - a. Compensation will be addressed after budgets have been submitted and reviewed.
2. Revenues:
 - a. After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Unless otherwise provided by law, no department shall appropriate any specific source of revenue even though that revenue may be generated by any service it provides. Each property tax fund will be allocated a portion of any levy of taxes (where applicable), including any increase in a levy as may be applicable.
 - b. The County will continue to increase the non-property tax revenues as follows:
 - (1) Make annual adjustments to all fee schedules under the jurisdiction of the County Board, where appropriate; and
 - (2) Maintain aggressive collection activities to receive outstanding monies owed the County; and

- (3) Recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge.

3. Capital Equipment:

- a. All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
- b. Requests for capital outlay should be limited to replacement items only. Requests for new or expanded capital items must be submitted in accordance with the Budget Submittal Policies (Section II.C above).
- c. An item is considered capital equipment if it is a tangible item, has a useful life of more than 1 year, and has an acquisition cost including accessories equal to the dollar threshold established in the annual budget instructions.

4. Facility-Related Expenses

All facility related costs including but not limited to requests for operations and maintenance costs and building improvements of any kind shall be subject to review, revision, consolidation, and utilization by the County Administrator's Office. Requests shall be consistent with, but may be distinct from, the Capital Improvement Plan.

5. Indirect Costs

When a fund or department is required to budget for any indirect cost allocation, those costs shall be determined pursuant to a study in compliance with Federal OMB Circular A-87 "Cost Principles for State and Local Governments."

6. Exceptions

Any exceptions to these budget policies shall require the approval of the County Board.

IV. Reserve Fund Balance Policy

- A. Lake County strives to maintain financial stability by developing a comprehensive financial plan that balances services with revenues and expenses. One of the keys to reaching this objective is the adoption of a policy that will preserve the County's strong financial position by setting reserve requirements. This policy will guide the County in the maintenance and use of resources for financial stabilization purposes.

The County desires to maintain a prudent level of financial resources for protection against either reducing service levels or raising taxes and fees due to either temporary revenue shortfalls or unpredicted one-time expenditures necessary to the County's business. The use of reserves will help the County continue to offer the high quality of services without employee layoffs or a hiring freeze.

These policies should be used to insulate the tax levy operating funds from:

1. temporary cash flow shortages,
2. emergencies,
3. unanticipated economic downturns based on an adverse change in economic

indicators as outlined below, and;

4. one-time opportunities necessary to continue County services.

B. The County reserve policy is applicable to all operating property tax levy funds. The General Fund balance can be used to assist other tax levy funds to meet the policy. Lake County adopts the following reserve:

1. A reserve to designate fund balance in the amount equal to the carryovers budgeted by the County Board for unfinished projects budgeted in the previous fiscal year.
2. A reserve for risk fund liabilities based on a professionally performed actuarial analysis.
3. A cash flow reserve equal to the cash flow needs for the most recently completed fiscal year defined as 1.5 months of the current fiscal years appropriation.
4. A fund reserve equal to 15% of the operating budgeted expense of the funds except the FICA, IMRF and the claim portion of the Risk and Liability Funds. The reserves can be used as follows:
 - a. In the general fund one-third (5%) and in the remaining tax levy operating funds two-thirds (10%) of this reserve can only be used in case of economic downturn as defined in the Economic Downturn Indicators section below.
 - b. One-third (5%) can be used to fund one-time emergency unanticipated expenditure requirements or to offset unanticipated revenue downturns occurring within a fiscal year.
 - c. One-third (5%) of this reserve in the general fund is set aside as additional liability reserves.
5. The 15% reserves can only be used after the budgeted contingency has been exhausted. These reserves can be used only after a plan has been outlined to address the situation that necessitated the use of the reserves.
6. The County Board may also designate cash balance in addition to the above reserves for the purpose of funding future capital projects *or other one time expenditures*.

C. Economic Downturn Indicators

1. Revenue growth for the following revenues in total falls below a 2% increase:
 - a) Sales tax revenue
 - b) State shared revenues (use tax, income tax and personal property replacement tax)
 - c) Recording fees
 - d) Traffic costs
2. Lake County unemployment exceeds 9.0% for a six-month period based on the Illinois Department of Employment Security figures

Glossary And Acronyms

2016 Approved Budget

GLOSSARY OF TERMS

AAA bond rating:	Highest credit rating available to governments designated by Standard & Poor (S&P).
Accrual:	Revenues/ expenses are recognized when they are earned or expense occurs rather than when the cash is received or the expense is paid out.
Adopted Budget:	Budget approved by the County Board via resolution; synonymous with approved budget.
Affordable Housing Program (AHP):	Program administered by the county that aims to promote affordable housing activities for households that are ineligible under federal guidelines, but still in need of assistance – that is, households between 80% and 100% of area median income.
Annual Fund Sweep	The surplus of revenues over expenses after reserves in the Property Tax Operations funds that is “swept” into the Corporate Capital Improvement Program.
Agency Fund:	Assets held in a fund under an agency relationship with another entity.
Appropriation:	A legal authorization granted by the County Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.
Approved Budget:	Budget adopted by the County Board via resolution; synonymous with adopted budget.
Assessed Value:	The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing it, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.
Audit:	A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.
Balanced Budget:	A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.
Bond:	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.
Capital Projects Fund:	Fund type used to account for financial resources to be used for the acquisition or construction for major capital facilities (other than those financed by proprietary and trust funds).
Capital Outlay:	The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County's capital asset policy threshold.
Capital Projects:	The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.
Carryovers:	The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed.
Case Records Information Management System (CRIMS):	An information tracking system utilized by the Lake County Circuit Clerk's office.
CB Approved:	Approved by the County Board.

Charges for Service:	User charges for services provided by the County to those specifically benefiting from those services.
Corporate Capital Improvement Plan (CCIP):	A multi-year planning tool for the identification of needed capital projects, and for the selection, scheduling and financing of those projects.
Commodities:	The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.
Community Development Block Grant (CDBG):	Provides funds for community development activities including public infrastructure, housing activities, economic development and job training programs, and public service activities.
Contractual:	The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.
Corporate Fund:	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.
County Administration:	The chief administrative department within the County of Lake that provides support to the County Board, directs the County's annual legislative program, communications and media efforts, assists and coordinates the functions of all departments and agencies of Lake County government.
County Board (CB):	Elected members responsible for governing the County of Lake.
Debt:	A financial obligation resulting from money owed.
Debt Service Fund:	Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.
Department:	A major administrative division of the County that indicates overall management responsibility for an operation.
DH Request:	The initial revenue and expense budget amounts requested by the Department Head (DH) of each individual department.
Double Appropriation:	Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear both as stand alone funds as well as within departmental budgets. Although these expenditures appear in two places within the overall budget, the actual expenditure is only paid once.
Emergency Shelter Grant (ESG):	Grant program that provides funds for the rehabilitation, renovation or conversion of emergency/transitional shelters, maintenance and operation costs, essential services and homeless prevention activities for homeless individuals and families.
Emergency Telephone System Board (ETSB) Fund:	A special revenue fund established to account revenue collected and spent for the emergency telephone system in Lake County.
Enterprise Fund:	A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.
Equalized Assessed Value (EAV):	Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.
Existing Property:	Property/building that has already been erected or built.

Expanded Program:	Additional resources added to a program already in existence.
Expended Amount:	The amount of dollars expended within a given fiscal year.
Expenses:	Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.
Expenditures:	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.
FACE-IT:	An innovative community-based, family focused residential treatment program designed for delinquent youth that strives to help meet the basic needs of troubled youths and families in order to enable them to function productively within society, be self-sufficient, and obtain a sense of dignity and self-worth without criminal behavior.
Financial & Administrative (F&A) Committee:	Responsible for overseeing the annual budget and appropriations, all personnel actions, wages and job classifications, benefits, employee relations, risk management, communications, solid waste management tax, county property, capital improvements, central printing and postage.
Fiscal Year:	A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.
Fund:	An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.
Governmental Accounting Standards Board (GASB):	Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
General Fund:	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.
General Obligation (GO) Bonds:	Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.
General Operating Expense (GOE):	A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.
Generally Accepted Accounting Principles (GAAP):	Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Government Funds:	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.
Health & Community Services (HCS) Committee:	Responsible for policy issues related to the Lake County Health Department, Tuberculosis Clinic, Regional Superintendent of Schools, Veteran's Assistance Commission, Winchester House and Workforce Development departments. Committee

members are responsible for budget and ordinance review for the Health Department and Tuberculosis Clinic and also serve as social service liaisons.

Health Department Fund:	A major governmental fund that accounts for resources legally restricted to supporting expenditures for the health department related programs.
HOME Investment Partnership Program (HOME):	Provides funds for down payment and/or closing cost assistance for homebuyers, the construction or rehabilitation of single or multi-family housing units, along with other types of housing assistance. This is principally for low and moderate income residents or for special needs housing.
Illinois Municipal Retirement Fund (IMRF):	A special revenue fund established to account for employer contributions to IMRF.
Interest:	Interest income on County funds invested.
Intergovernmental:	Funds exchanged between federal, state and/or other local government sources.
Internal Service Fund:	Fund used to account for goods or services given to one department by another on a cost reimbursement basis.
Joint Committee:	Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.
Lake County Strategic Plan:	Specified goals/objectives established by the county board and identified as highest priorities.
Law & Judicial (L&J) Committee:	Responsible for budgetary matters of probation services fee, court automation fee, court documentation fee and oversight of the Emergency Telephone System Board (911).
Levy:	(verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed the County.
Major Fund:	Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.
Modified Accrual Basis of Accounting:	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
Modified Budget:	The Adopted Budget plus any modifications (e.g. grant awards, authorizations to spend dollars from fund balance, etc.) adopted by the County Board within the fiscal year.
Planning, Building and Zoning (PBZ) Committee:	Responsible for land use planning, comprehensive planning, building and zoning issues and Northern Illinois Planning Commission matters.
Program:	On-going services that are regularly provided to residents and business or to internal customers either by employees or by contract.
Property Tax Extension Limitation Law (PTELL)	Regulation that limits increases in property tax extensions for non-home rule taxing districts.
Property Taxes:	Funds levied on real property according to the property's valuation and tax rate.
Proprietary Funds:	The classification used to account for a County's ongoing organizations and activities

similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

Public Works & Transportation (PWT) Committee:	Responsible for policy issues of the Public Works Department and the Division of Transportation. Members of this committee are further responsible for a number of local and regional agencies and taxing bodies.
Recognized Amount:	The amount of revenue received within a given fiscal year.
Reserve Fund:	A portion of a fund restricted for a specific purpose.
Revenue:	Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
Revenue, Records & Legislation (RRL) Committee:	Responsible for policy issues of the Board of Review, Chief County Assessment Office, County Clerk, Recorder of Deeds and Treasurer departments. It drafts and recommends legislative positions to be taken by the County Board and coordinates with local, state and federal governing bodies.
Rules Committee:	Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary.
Special Revenue Fund:	Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.
Special Service Area:	Special taxing districts used to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties within the special service area.
Status-Quo Budget:	A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.
Stormwater Management Commission (SMC) Fund:	A fund established to account for the special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on stormwater drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the stormwater management plan.
Stormwater Infrastructure Repair Fund (SIRF):	A fund established to support infrastructure repairs for the County's stormwater management system.
Supportive Housing Program (SHP):	Assists homeless individuals and families through a Continuum of Care Homeless Assistance grant. The SHP program provides funds for acquisition, rehabilitation, leasing, supportive services, operating and administrative costs of transitional housing programs for the homeless and permanent housing for homeless persons with disabilities.
Tax Levy:	The total amount to be raised by general property taxes for operating and debt service purposes.
Tax Rate:	The amount of tax levied for each \$100 of assessed valuation.
Truth-In Taxation:	An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent (5%).

Tuberculosis Clinic Fund:	A fund established to account for the cost of care and treatment of persons afflicted with tuberculosis.
Unfunded Position	A position which remains authorized within the department, but is not funded in the current budget and therefore cannot be filled.
Veteran's Assistance Fund:	A fund established to account for the cost of providing assistance to indigent war veterans and their families.
Winchester House Fund:	A fund established to account for the operations of the County's skilled nursing facility.
Y-T-D Obligations:	The total amount of expenses plus encumbrances as of the date of the report.

LIST OF ACRONYMS

ADDI: American Dream Downpayment Initiative	IEPD: Information Exchange Package Documentation
ADT : Average Daily Traffic	IMRF: Illinois Municipal Retirement Fund
AHP : Affordable Housing Program	IT: Information & Technology
ARRA : American Recovery and Reinvestment Act	
BOCA: Building Officials & Code Administrators	JCAHO: Joint Commission on the Accreditation of Healthcare Organizations
BOSS: Back Office Solution System	
CAFR: Comprehensive Annual Financial Report	L&J: Law & Judicial Committee
CARS: Capacity Analysis Record System	LC AHP: Lake County Affordable Housing Program
CB: County Board	LC: Lake County
CCAO: Chief County Assessment Office	LCDOT: Lake County Department of Transportation
CCIP: Corporate Capital Improvement Plan	LCHD/CHC: Lake County Health Department/Community Health Center
CDBG: Community Development Block Grant	LCHD: Lake County Health Department
CFDA: Catalog of Federal Domestic Assistance	LCTV: Lake County Television
CHC: Community Health Center	
CIP: Capital Improvement Plan/Project	M/A-Com: Outside Radio Maintenance Services Provider
COBRA: Consolidated Omnibus Budget Reconciliation Act	MDI: Medical Information Database
CPC: Corridor Planning Council	MHz: Megahertz
CPI: Consumer Price Index	
CRIMS: Case Records Information Management System	NEFPA: North East Facilities Planning Area
CV: Civil	NOFA: Notice of Funding Availability
	NPDES: National Pollutant Discharge Elimination System
DH: Department Head	NSP: Neighborhood Stabilization Program
DOT: Department of Transportation (Lake County)	NVRA: National Voter Registration Act
EAV: Equalized Assessed Value	PBX: Private Branch Exchange (Private Telephone Network)
ESG: Emergency Shelter Grant	PBZ: Planning, Building & Zoning Committee
ETSB: Emergency Telephone System Board	PIN: Parcel Identification Number
	PTELL: Property Tax Extension Limitation Law
F&A: Financial & Administrative Committee	PW: Public Works
FACE-IT: Family And Community Engaged In Treatment program	PWT: Public Works & Transportation Committee
FAS: Finance and Administrative Services Department	
FCC: Federal Communications Commission	ROI: Return On Investment
FCI: Facilities Condition Index	RRL: Revenue, Records & Legislation Committee
FICA: Federal Insurance Contributions Act	RTA: Regional Transportation Authority
FOIA: Freedom of Information Act	
FQHC: Federally Qualified Health Center	SHP: Supportive Housing Program (National)
FTE: Full Time Equivalent	SIRF: Stormwater Infrastructure Repair Fund
	SMC: Stormwater Management Commission
GAAP: Generally Accepted Accounting Principles	SSA: Special Service Area
GASB: Governmental Accounting Standards Board	SWALCO: Solid Waste Agency of Lake County
GIS: Geographic Information System	
GFOA: Government Finance Officers Association	TB: Tuberculosis
GO: General Obligation bond debt	TIF: Tax Increment Financing
GOE: General Operating Expense	TMC: Transportation Management Center
	TR: Traffic
HCS: Health & Community Services Committee	
HD: Health Department	UDO: Unified Development Ordinance
HIV: Human Immunodeficiency Virus	USPS: United States Postal Service
HLD: Health, Life, and Dental	
HMIS: Homeless Management Information System	VAC: Veteran's Assistance Commission
HUD: Housing and Urban Development	
	WH: Winchester House
IDOT: Illinois Department of Transportation	WIC: Women, Infant and Children program
IDPH: Illinois Department of Public Health	
	YTD: Year to Date