

Enterprise Funds

2017 Adopted 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	352,821	178,845	178,845	178,845	-	0%
A43X Fines and Forfeitures	45	-	-	500	500	
A45X Intergovernmental	692,822	364,873	508,873	340,026	(24,847)	-7%
A46X Charges for Services	42,027,795	40,059,096	40,059,096	42,229,200	2,170,104	5%
AHM Miscellaneous	10,690,538	303,863	12,303,863	309,100	5,237	2%
AH4X Total Revenue	53,764,022	40,906,677	53,050,677	43,057,671	2,150,994	5%
AH5X Personnel	6,435,757	6,888,324	6,888,324	6,864,339	(23,985)	0%
AH6X Commodities	1,563,931	2,086,066	2,086,066	1,860,721	(225,345)	-11%
AH74X Benefits	2,655,783	2,722,953	2,722,953	2,742,227	19,274	1%
AH7X Contractuals	19,379,489	19,327,046	21,444,306	20,295,933	986,886	5%
AH8X Capital Expenditures	150,467	1,002,820	48,995,649	1,024,184	21,364	2%
AH9X Debt Service	10,132,066	5,617,621	5,617,621	5,649,255	31,634	1%
AH6X Total Expenses	40,317,494	37,644,830	87,754,919	38,436,658	791,828	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	96	96	93
Part Time	1	1	3

BUDGET HIGHLIGHTS:

- ↑ Revenue increased 5% overall due to continuing utilization of services and rate increases. The largest contributor to the increase is Connection Fees (41790) primarily from development in Vernon Hills.
- ↓ Personnel costs declined \$23,985 due to a decrease of full time and increase of part time employees.
- ↓ Gasoline (65090) and Diesel (65100) decreased a combined \$70,344 in response to price trends and projections.
- ↓ Electrical Parts (65140) decreased by \$192,000 as a portion of the costs have been allocated to capital facility improvements.
- ↑ Consultants (71150) increased \$140,000, this includes \$50,000 for professional services to develop a proposal for a billing software replacement or upgrade. Public Works anticipates that they will upgrade their billing software in FY2017.

- ↑ Equipment Maintenance (72280) and Wells Maintenance & Repairs (72330) increased a combined \$121,850 to provide for expected FY2017 activity.
- ↑ Biosolids Management Services (71660) increased \$73,110 for improvements related to the sale of biosolids.
- ↑ Wholesale Sewerage Treatment (73129) increased \$381,800 based on estimated FY2017 utilization
- ❖ Capital projects are \$19,432,960 and provide for \$1,345,000 in Engineering and Professional Services (71770), \$14,120,000 in Water and Wastewater Facilities Construction (85010), and \$3,300,000 in Sewer Interceptor Construction (85030). Details are in the Corporate Capital Improvement section of the FY2017 budget.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Residential Water Accounts	18,662	18,670	18,722	18,800
Potable Water Pumped (billions of gallons)	1.839	1.90	1.95	1.90
Percentage of Potable Water Samples That Meet IEPA Standards	99.79%	99.0%	100%	100%
Percentage of Accounts Paying Electronically	48%	40%	43%	45%
Water/Sewer Connection Permits Issued	303	348	327	400
Recorded Breaks in Water Service Lines and Mains	55	125	100	50
Percentage of Sewer Lines Inspected Via CCTV	10%	10%	10%	10%
Percentage of Sewer Lines Cleaned	10%	10%	10%	10%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.99%	> 99.99%	100%	100.0%

Lake County Revenue Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	755,770	734,146	352,821	178,845	178,845	184,386	178,845
A41X	Taxes	755,770	734,146	352,821	178,845	178,845	184,386	178,845
A43075	Administrative Adjudication	-	215	45	-	-	811	500
A43X	Fines and Forfeitures	-	215	45	-	-	811	500
A45330	Grants - Other	-	-	120,406	-	144,000	-	-
A45340	Other Federal Funds	78,234	150,753	231,550	-	-	92,369	-
A45345	Federal Bond Interest Subsidy	339,309	341,585	340,866	364,873	364,873	170,030	340,026
A45350	Other State Funds	15,952	-	-	-	-	-	-
A45X	Intergovernmental	433,495	492,338	692,822	364,873	508,873	262,399	340,026
A46150	Penalties_A46150	205,428	192,882	190,953	188,000	188,000	168,235	172,000
A47080	Well & Septic Fees	-	-	-	-	-	0	-
A47140	User Charges	36,964,962	36,505,010	36,517,100	37,266,526	37,266,526	34,320,936	37,640,000
A47163	Water Sewer Surcharge	-	562,141	572,327	612,000	612,000	529,945	612,000
A47190	Connection Fees	2,746,818	2,828,976	4,409,114	1,713,670	1,713,670	1,487,890	3,500,000
A47195	FOG- Installation Permit Fee	1,300	700	1,200	-	-	700	-
A47196	FOG- Discharge License Fee	1,600	1,200	1,400	-	-	1,000	-
A47200	Inspection Fees	46,196	61,100	34,570	28,900	28,900	25,223	50,000
A47210	Lab Test Fees	2,673	2,079	2,721	-	-	3,511	2,700
A47215	Remediation Services	126,942	162,127	156,124	150,000	150,000	115,471	150,000
A47217	Fire Hydrant Flow Testing Fees	3,000	5,000	2,500	-	-	2,000	2,500
A47220	Revenue from Service Contracts	170,781	150,011	139,786	100,000	100,000	97,308	100,000
A46X	Charges for Services	40,269,699	40,471,225	42,027,795	40,059,096	40,059,096	36,752,218	42,229,200
A44020	Tower Rentals .	170,331	181,583	169,217	149,555	149,555	155,349	152,100
A44030	Other Rentals	2,000	2,000	1,000	2,000	2,000	2,000	2,000
A48010	Interest	613,783	166,460	161,698	87,908	87,908	96,531	88,000
A48120	Developer Contributions	654,700	321,562	10,236,026	-	-	191,724	-
A48121	Capital Improvement Charge	160,167	-	-	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-	-	12,000,000	15,514,300	-
A48290	Premium On Sale of Bonds	34,606	34,606	34,605	-	-	-	-
A48320	Proceeds From Sale Of Assets	16,029	54,901	26,358	25,000	25,000	77,959	27,000
A49910	All Other Miscellaneous Revenue	67,023	60,596	61,635	39,400	39,400	33,117	40,000
AHM	Miscellaneous .	1,718,639	821,707	10,690,538	303,863	12,303,863	16,070,980	309,100
AH4X	Total Revenue	43,177,604	42,519,633	53,764,022	40,906,677	53,050,677	53,270,794	43,057,671

Lake County Expense Budget Comparison Report - Five Year History

MH48X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	5,737,491	5,627,531	5,872,056	6,159,378	6,159,378	5,388,519	6,186,267
A51120	Permanent PT Salaries/Wages	24,244	26,743	23,381	32,957	32,957	42,707	80,822
A51135	Payroll Contingency	-	-	-	100,000	100,000	-	25,000
A51140	Overtime Salaries And Wages	514,266	503,670	477,096	537,870	537,870	450,948	511,250
A51200	Temporary PT Salaries/Wages	-	-	-	55,120	55,120	10,530	55,000
A51210	Performance Appraisals	10,151	12,955	13,652	-	-	1,198	-
A51220	Vacation payout	17,494	19,154	27,211	-	-	9,861	-
A51230	Sick Payout	13,359	20,308	19,304	-	-	19,848	-
A51240	Opt Out Premium	5,307	3,115	3,058	3,000	3,000	5,365	6,000
AH5X Personnel		6,322,313	6,213,476	6,435,757	6,888,324	6,888,324	5,928,975	6,864,339
A61010	Office Supplies	24,398	28,179	22,954	30,000	30,000	18,927	27,500
A61020	Computer Supplies	1,342	3,184	6,248	5,900	5,900	5,822	5,900
A61030	Books Manuals And Periodicals	2,063	923	77	2,500	2,500	357	2,400
A61040	Operational Supplies	-49,020	-21,463	-96,501	35,050	35,050	109,120	31,240
A61060	Clothing And Uniforms	37,025	22,406	36,600	41,000	41,000	39,219	41,000
A61090	Printing and Photographic Supplies	13,251	4,995	792	7,700	7,700	575	3,700
A61100	Communication Supplies	586	1,228	514	1,600	1,600	1,448	1,200
A62010	Medical Supplies	4,557	5,860	6,203	7,000	7,000	5,136	6,750
A63010	Building, Grounds Maintenance Supplies	133,732	113,570	138,402	113,900	113,900	66,212	128,200
A63020	Cleaning Supplies	6,399	10,085	8,392	9,550	9,550	11,118	12,550
A63040	Housekeeping Supplies	17,335	18,627	17,783	23,450	23,450	19,729	19,950
A65010	Chemical Supplies	351,509	300,781	308,647	426,920	426,920	286,298	454,800
A65020	Laboratory Supplies	97,350	88,581	115,675	125,500	125,500	95,922	131,000
A65050	Engineering Supplies	-	1,772	461	500	500	-	500
A65060	Sign And Safety Supplies	57,280	63,341	51,057	37,550	37,550	49,617	43,050
A65070	Automotive Parts	58,095	66,483	58,569	62,300	62,300	34,736	59,650
A65090	Gasoline	124,831	121,217	76,547	134,375	134,375	47,322	70,787
A65100	Diesel Fuel	93,803	90,121	55,769	89,500	89,500	35,129	82,744
A65110	Lubricants	9,599	12,826	9,245	18,500	18,500	10,604	18,000
A65115	Heating Fuel	10,599	10,667	4,068	7,000	7,000	2,653	6,000
A65130	Small Tools	20,958	21,128	36,805	30,950	30,950	23,908	33,400
A65135	Hardware Supplies	2,330	1,051	7,095	3,300	3,300	2,280	4,450
A65140	Electrical Parts	381,096	276,559	126,407	350,000	350,000	154,823	158,000
A65150	Plumbing Supplies	200,375	139,072	247,442	227,500	227,500	76,906	211,700
A65160	Paints, Solvents and Related Supplies	12,118	12,227	10,087	13,050	13,050	4,950	9,350
A65170	Mechanical Parts and Supplies	345,778	264,324	299,508	275,270	275,270	275,019	293,200
A65175	Meter Parts and Supplies	12,178	20,945	14,165	3,000	3,000	2,377	3,000
A65180	Miscellaneous Commodities	1,298	1,707	920	3,200	3,200	4,707	700
AH6X Commodities		1,970,866	1,680,395	1,563,931	2,086,066	2,086,066	1,384,912	1,860,721
A74080	H/L/D Employee Benefits	1,430,899	1,548,068	1,495,817	1,480,610	1,480,610	1,413,385	1,515,320
A74100	Retirement Benefits/FICA	470,757	465,293	474,586	526,957	526,957	440,965	525,122
A74110	Retirement Benefits/IMRF	726,423	696,695	685,380	715,386	715,386	606,902	701,784
AH74X Benefits		2,628,079	2,710,056	2,655,783	2,722,953	2,722,953	2,461,252	2,742,227
A71110	Auditing And Accounting	133,799	183,014	48,297	86,000	86,000	35,000	40,000
A71140	Legal Services	112,482	116,733	141,095	100,000	108,554	55,943	120,000
A71150	Consultants	65,688	308,566	146,659	80,000	92,540	23,214	200,000
A71170	Engineering Services	323,726	180,363	255,527	-	2,101,165	745,762	300,000
A71190	Financial Services	355	555	1,715	5,000	0	492	5,000
A71200	Bank & Trust Services	51,936	63,390	52,593	75,000	75,000	67,562	75,000

Lake County Expense Budget Comparison Report - Five Year History

MH48X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71220	Computer Services	700	15,875	15,100	31,000	31,000	8,975	20,000
A71230	Software Maintenance	90,729	97,429	206,394	182,980	182,980	155,611	178,960
A71310	Laboratory Fees	136,210	137,857	148,652	168,850	168,850	145,127	207,150
A71430	Tuition Reimbursement	628	-	-	3,800	3,800	-	4,420
A71450	Mileage Reimbursement	68	385	200	750	750	697	750
A71470	Employee Relations	-	-	2,411	2,475	2,475	986	2,475
A71500	Trips And Training	47,675	63,183	71,968	95,200	95,200	60,711	74,700
A71610	Pest Control	4,320	3,850	4,323	5,800	5,800	3,455	5,800
A71620	Laundry And Cleaning	5,736	5,584	5,854	7,000	7,000	1,721	6,300
A71630	Garbage Disposal	38,483	33,433	39,008	34,700	34,700	36,740	40,200
A71640	Bio Hazard Waste Disposal	3,285	1,592	2,415	3,500	3,500	3,421	3,500
A71650	Security Services	13,592	14,433	14,497	17,900	17,900	18,034	15,500
A71660	Biosolids Management Services	450,486	407,819	444,590	473,400	473,400	398,203	547,510
A71810	Dues And Subscriptions	23,455	14,102	20,701	24,900	24,900	13,751	23,400
A71840	Publications & Legal Notices	9,342	3,787	2,049	1,000	1,000	-	1,000
A71910	Gas For Heating	182,653	261,346	204,051	259,000	259,000	156,558	250,624
A71920	Electricity	1,327,833	1,571,168	1,715,452	1,530,100	1,530,100	1,474,980	1,536,830
A71930	Water And Sewer Charges	5,105	5,071	2,558	5,100	5,100	2,978	2,800
A71940	Telephone	53,668	46,350	48,963	46,700	46,700	47,220	52,088
A71950	Cellular Phones	32,940	31,069	29,779	31,600	31,600	30,779	31,688
A71955	Cell Phone Allowance	360	480	1,905	2,300	2,300	2,425	4,300
A71960	Data/Telecommunications	112,589	113,729	145,197	139,900	139,900	99,888	144,700
A71965	Radio User Fees	-	-	-	4,640	4,640	-	8,800
A71970	Courier Services	2,131	3,181	7,883	5,250	5,250	6,571	7,750
A72140	Unemployment Compensation	12,960	12,960	12,960	12,960	12,960	12,960	5,310
A72170	Liability And Work Comp Insurance	467,136	467,136	467,136	467,136	467,136	467,136	400,000
A72210	Motor Vehicle Maintenance & Repairs	114,672	113,890	97,898	111,200	111,200	76,133	98,000
A72240	Radio Equipment Maintenance & Repair	435	311	324	6,400	6,400	-	1,000
A72250	Bldg & Grounds Maintenance & Repairs	-	-	843	-	-	750	-
A72260	Office Equip Maintenance And Repairs	3,169	3,443	3,297	5,700	5,700	858	5,600
A72280	Equipment Maintenance	156,599	116,439	171,504	178,250	178,250	167,384	228,100
A72290	Building and Storage Bins Maintenance & Repairs	63,676	68,746	72,610	116,450	116,450	25,595	103,750
A72300	Levee, Ground Pavement Maintenance & Repairs	277,511	346,626	419,242	325,200	325,200	492,609	319,300
A72310	Transmission and Distribution Mains Maintenance & Repairs	53,789	75,868	89,196	82,620	82,620	10,850	68,900
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	24,412	24,960	27,140	52,200	52,200	18,813	37,700
A72330	Wells Maintenance & Repairs	68,678	35,153	28,936	48,000	48,000	15,500	120,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	-	-	2,550	72,500	72,500	27,356	25,000
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	929	-	-	30,000	30,000	-	20,000
A72380	Interceptor Sewers Maintenance & Repairs	78,110	-	47,167	-	-	-	-
A72410	All Other Maintenance And Repairs	-	337	3,700	-	-	270	-
A72520	Record Storage	-	-	-	-	-	400	-
A72530	Equipment Rental	25,528	29,396	20,308	30,410	30,410	19,950	31,410
A72560	All Other Rentals	166,700	165,600	165,500	166,000	166,000	1,072	165,800
A72790	Transfers to Other Governments	12,630	-	60,000	60,000	60,000	60,000	60,000
A72820	Postage	83,539	89,489	85,873	85,000	85,000	75,489	85,000
A72830	Printing Services	18,656	24,546	26,263	25,000	25,000	27,432	25,000
A72840	Temporary Employment Services	34,389	23,216	56,129	86,710	86,710	71,003	86,710

Lake County Expense Budget Comparison Report - Five Year History

MH48X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A73110	Wholesale Water Purchase	4,075,896	3,979,836	4,130,454	4,229,500	4,229,500	3,862,245	4,269,440
A73120	Wholesale Sewerage Treatment	8,045,413	7,901,063	8,339,893	8,218,100	8,218,100	7,067,219	8,600,000
A73150	Meter Reading Services	98,337	46,318	-	-	-	-	-
A73160	Surveying and Mapping Services	11,929	11,746	14,703	20,000	20,000	16,531	20,000
A73170	Testing and Inspections Services	30,068	36,023	37,557	111,150	111,150	30,341	123,600
A73190	Bad Debt Expense	36,284	-	30,080	46,000	46,000	-	30,000
A73195	Indirect Cost Allocations	888,458	905,664	1,176,246	1,153,714	1,153,714	1,153,714	1,392,567
A73200	Public Works Refunds	-	-	-	-	-	-12,086	-
A76010	Revenue Bond Issue Costs	73,657	713,832	-	-	-	-	-
A79920	Transfers Other Funds	-	-	-	-	-	244,644	-
A79940	Miscell Contractual Services	1,048	72	5,538	150,000	150,000	3,870	50,000
A79950	All Other Miscellaneous	12,745	9,936	6,608	13,000	13,000	5,783	12,500
AH7X Contractuals		18,167,325	18,886,949	19,379,489	19,327,046	21,444,306	17,540,625	20,295,933
A83010	Motor Vehicles	-	-	-	-	544,000	477,651	-
A84010	Construction & Maintenance Equipment	13,338	46,416	-	-	125,000	153,387	-
A84020	Radios & Electronic Equipment	-	37,075	-	-	7,000	20,946	-
A84030	Computer Equipment	31,481	42,549	2,363	-	-	3,398	-
A84040	Computer System Software	3,030	-	4,737	-	-	-	-
A84050	Laboratory Equipment	8,380	29,615	1,787	-	76,000	52,489	-
A84055	Safety Equipment	20,986	5,190	-	-	-	-	-
A84060	Furniture And Office Equipment	22,606	3,169	326	-	-	3,099	-
A84080	Meters	155,794	102,455	9,351	-	-	-	-
A84090	Fire Hydrants	53,505	61,618	-	-	-	-	-
A84100	Miscellaneous Equipment	16,155	14,294	-	-	45,100	33,400	-
A85010	Water/Wastewater Facility Construction	18,209	2,460	-240	-	43,495,729	16,847,089	-
A85030	Sewer Interceptor Contracts	-	-	-	-	3,700,000	-	-
A85060	Facility Improvements - non capitalizable_ A85060	576,837	281,243	-	-	-	10,681	-
A89915	Construction & Maintenance Equipment- non capitalizable	-	-	4,750	-	-	-	-
A89920	Radios & Electronic Equipment- non capitalizable	-	-	1,560	3,400	3,400	-	1,200
A89925	Computer Equipment- non capitalizable	-	-	39,811	18,890	18,890	18,281	52,566
A89930	Computer System Software- non capitalizable	-	-	1,519	2,650	2,650	-	1,550
A89935	Laboratory Equipment- non capitalizable	-	-	7,913	17,600	17,600	6,213	32,100
A89940	Furniture & Office Equip Storage Containers- non capitalizable	-	-	4,129	20,700	20,700	10,815	30,300
A89950	Meters- non capitalizable	-	-	57,184	70,230	70,230	793	30,468
A89955	Fire Hydrants- non capitalizable	-	-	58	114,000	114,000	-	114,000
A89960	Miscellaneous Equipment- non-capitalizable	-	-	13,720	65,350	65,350	3,605	2,000
A89965	Facility Improvements - non capitalizable_ A89965	-	-	1,500	690,000	690,000	55,588	760,000
AH8X Capital Expenditures		920,320	626,083	150,467	1,002,820	48,995,649	17,697,436	1,024,184
A90010	Principal Payments	-	-	-	3,142,400	3,142,400	-	3,303,510
A90020	Interest Payments	2,544,916	1,971,731	1,861,986	1,875,221	1,875,221	906,391	1,745,745
A91010	Depreciation Extension Improvements	-	-	-	600,000	600,000	-	600,000
A91020	Depreciation Expense	7,373,653	8,180,365	8,270,080	-	-	-	-
A91025	Impairment Loss	-	649,555	-	-	-	-	-
AH9X Debt Service		9,918,569	10,801,651	10,132,066	5,617,621	5,617,621	906,391	5,649,255
AHEX Total Expenses		39,927,472	40,918,610	40,317,494	37,644,830	87,754,919	45,919,591	38,436,658