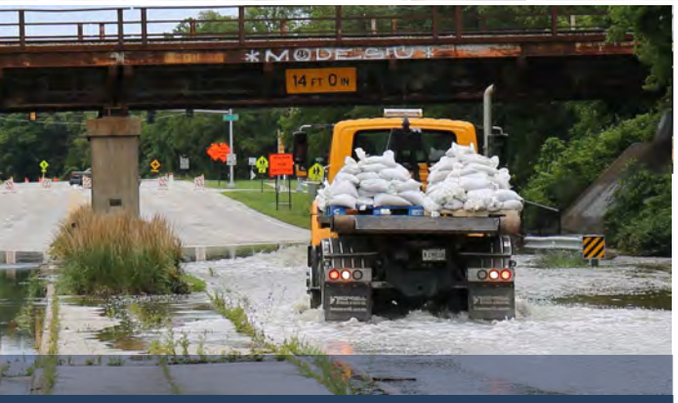
*In July 2017, Lake County was inundated by heavy rains which led to flash flooding in several Lake County communities, and flooding to our major river systems, including the Des Plaines River, Skokie River and Fox River/Chain O'Lakes. Following the devastating floods, Lake County government and its partners worked non-stop to respond to the disaster and provide needed resources and assistance.*

## LEADERSHIP



## OPERATIONAL EXCELLENCE

Gurnee, IL

Vernon Township, IL

## COLLABORATION

# 2018 ANNUAL BUDGET

*INVESTING IN PEOPLE AND OUR COMMUNITIES*

LAKE COUNTY, ILLINOIS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

**PRESENTED TO**

## County of Lake

## Illinois

For the Fiscal Year Beginning

## December 1, 2016

Executive Director

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 2018 Budget Letter of Transmittal

We are pleased to present the approved 2018 Budget for your review. Lake County's budget is both balanced and sustainable. The 2018 budget continues to maintain our core services and invests in both our physical and technological infrastructure. 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.

For many years we have developed the budget with uncertainty regarding State funding. While the State has adopted a 2018 Budget, the full impact of the State budget is not yet known. For example, we do not yet know how the State budget will impact State agencies, that in turn provide funding to the County. What we do know is that the State budget reduced general revenue with a one-year 10% reduction in income tax payments, and impacted our road funds with a 2% surcharge on the RTA tax. As a result, we must continue to exercise responsible stewardship by reducing costs. We have achieved this through various cost-savings measures, including increased efficiencies and budget cuts. Of particular note, in anticipation of State reductions, the County offered an accelerated retirement option at the end of 2017. This has resulted in millions of on-going savings in the 2018 budget.

We must continue to make decisions that will protect the long-term fiscal health of the County. Lake County's budget policies—set by the County Board—guard against making short-term budget decisions at the expense of long-term needs. For example, we are committed to not deferring important maintenance projects or spending down reserve funds, and we also do not use one-time revenue sources for ongoing expenses.

In the following pages, you will find the facts and figures that make up the 2018 Budget, as well as examples of measurements that are influencing spending decisions. This budget is shaped by, and reflects, our strategic plan and Board approved budget policies, which directly guide decision-making and the provision of services. 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.

Respectfully submitted,

Barry Burton
County Administrator

Gary Gordon
Director of Finance and Administrative Services

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

# *Budget Overview*

*2018 Approved Budget*

# FISCAL PRIORITIES FOR FISCAL YEAR 2017/2018

## Investing in People and Our Communities

In July 2017, we saw record flooding that touched more Lake County communities, devastated more families, and shut down more businesses than any flood in the county's history. Our Lake County team came together, and the exceptional level of coordination and collaboration across departments, as well as with our local communities, was nothing short of extraordinary. From accurately forecasting and monitoring the impact of stormwater, to assisting in response, recovery, and damage assessment, to the transportation, public works and public safety responders who worked tirelessly to keep people safe – we demonstrated our commitment to investing in our people and our communities. It is what we do.

The catastrophic disasters that have occurred this year across our country and the world are harsh reminders that tragedies happen. However, these events are also reminders that the more government is prepared to quickly respond, the better. These risks are not just limited to natural disasters, but man-made disasters and other risks such as terrorism, cyber-attacks, social and health crises, including the opioid epidemic and tackling the serious problems within mental and behavioral health, as well as growing distrust in government and civil unrest.

Lake County government is on the frontlines, strategically planning and responding to these priorities on many fronts. We do this through financial planning, investing in our infrastructure, capital planning, as well as collaborating with communities on hazard mitigation, stormwater management plans, and floodplain buyouts. We conduct disaster preparedness training and leverage partnerships, and we're working on a community plan to address the mental health crisis, and increasing transparency and public engagement to help build trust in government.

Lake County has an established practice of taking a long-term approach to budgeting, which includes maintaining strong reserves for emergencies and planning for contingencies. And, just as our FY2017 budget accounted for savings to respond to unexpected impacts like the flood, the approved FY2018 budget also provides financial flexibility. Although the State did approve a 2018 budget, it is not sustainable. Therefore, a conservative fiscal approach remains important as we still do not fully know how Lake County's programs will be impacted by the new budget. What we do know is that more than $80 million of County revenue flows through the State of Illinois, and the current State budget makes reductions in both our operating and our road construction budgets.

*Lake County's mission is to deliver exceptional, financially-sustainable services that promote a safe and healthy community while enhancing economic vitality. Our core values of fiscal responsibility, exceptional service, operational excellence, leadership, and environmental stewardship influence everything we do.*

# FISCAL PRIORITIES
## FOR FISCAL YEAR 2017/2018

The county board maintains a strong track record of practicing fiscal responsibility, which means making prudent, data-driven decisions, using resources efficiently and maintaining sustainable, financial operations. As a result, our budget is balanced and Lake County is fiscally stable. For more than 20 years, Lake County has maintained a AAA bond rating from both Standard & Poor's and Moody's – the highest rating possible.

This budget continues to focus on delivering a more efficient, cost-effective and accountable county government. It saves money in the long-term by sharing services, utilizing technology, and streamlining operations.

The fiscal priorities outlined in this summary align with the values, goals, and strategies outlined in our strategic plan, which is used to inform and guide decisions during the budget process and throughout the year. Examples of ongoing initiatives, as well as funding recommendations in this budget, are outlined on the following pages.

### *Did You Know?*

- **The Fox, Des Plaines, and Skokie rivers reached record crest levels, which is the highest level the water got before it began to recede.**
- **Lake County Public Works delivered more than 375,000 sandbags and 1,500 clean-up kits to municipalities and townships.**
- **To help properly quantify the damages in Lake County, we asked residents to fill out a form and let us know about their flood damage. We received nearly 3,500 responses from residents, and shared this information with municipalities and reported this information to the State.**

## 10 Budget Takeaways

1. Lake County has a balanced budget at $512.2 million. (FY18)
2. The operating budget includes contingencies for anticipated reductions from the State.
3. Only 4.2% of the budget goes to debt service.
4. After offering qualified employees an accelerated retirement option in 2017, the County will have 11 fewer employees than last year, and is down 46 employees from five years ago.
5. The County Board plans ahead and uses cash for large capital projects, which saves taxpayers millions of dollars in interest payments.
6. The County maintains strong reserves for emergencies (like the July 2017 flood) and to protect us from unexpected economic changes.
7. The County gets revenue from many sources including: sales tax (17.4%), income tax (2.8%), and property tax (32.1%).
8. Through shared service agreements, like building inspections and sheriff's patrol services, Lake County is saving money.
9. We practice fiscal responsibility by using data-driven decision making and implementing efficiency measures to lower costs.
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.

## Community Helps Shape Priorities in Lake County Strategic Plan

The County Board works for all residents to deliver services and solve problems that impact their daily lives, from property taxes to roads to jobs. The Lake County Board updated its strategic plan in May this year, which serves as a road map for county government and influences how we prioritize and invest our resources. Residents and local leaders provided input on their priorities through a variety of channels, including two telephone town hall meetings, our first comprehensive citizen survey, and a series of Leaders Roundtable meetings. The Board updates the plan every two years.

*Leaders Roundtable Meeting*

### *Did You Know?*

**106,819 calls** were placed and **8,452 Lake County residents** participated in two Telephone Town Halls in 2017 to get input into residents' priorities.

## OUR VALUES:

- *Fiscal Responsibility*
- *Operational Excellence*
- *Leadership*
- *Exceptional Service*
- *Environmental Stewardship*

# STRATEGIC INITIATIVES

*Lake County is advancing several internal projects and regional initiatives that support the Lake County Board's adopted values, strategic goals, and actions in this plan. These initiatives also help drive efficiencies and productivity, create a culture of innovation, foster interdepartmental and regional collaboration and partnerships, as well as produce positive, measurable results.*

## Regional Leadership

### Addressing the Mental Health Crisis through Collaboration

To address the growing problem of mental health and strengthen services across the county, Lake County is committed to advancing sustainable community-level change through the Mental Health Coalition (MHC) by focusing on data-sharing and evidence-based practices to address the gaps and develop a connected sustainable continuum of care for this vulnerable population.

This year, the North Highland consulting group completed its community data sharing assessment and presented the findings to the MHC. North Highland is evaluating data sharing success stories and developing a plan for future data sharing. The Coalition, which includes diverse stakeholders representing hospitals, health, housing and others, meets monthly to advance the objectives identified in the group's charter, which include: community change as it relates to mental health, development of systems to share data, and the need to address stigmas associated with mental health. This budget directs $500,000 to continuing the County's important work on mental health.

*Mental Health Coalition Meeting*

*9-1-1 Regional Consolidation Meeting*

### Advancing Regional 9-1-1 Consolidation

Lake County is leading an effort in collaboration with public safety partners from across the county to explore opportunities to consolidate many 9-1-1 centers into a few regional 9-1-1 centers to improve quality, efficiency, and provide cost savings. In 2015, the Board created a 9-1-1 Emergency Dispatch Task Force made up of fire, police, and municipal leaders to advance this government consolidation initiative. The Task Force continues to meet to advance this initiative. This year, the Task Force has coordinated a number of stakeholder meetings in an effort to identify "early adopters" of consolidated 9-1-1 operations. The next step is to determine which communities will participate in a Phase 3 study and define what work has yet to be completed for communities to assess how they will move forward together to a consolidated 9-1-1 service. This budget directs $300,000 to continue to study this matter.

### Government Reform

The County Board created a bipartisan commission in 2017 to evaluate and recommend reform measures that enhance accountability to the public, provide for an effective and responsive government structure, maintain strong professional and ethical standards, as well as recommend redistricting reform to mitigate political influence. The group consists of community members, elected officials, faith leaders, major political party representatives, and other advocates of good government. The action was in response to proposed State legislation that would require a referendum for voters to decide whether they support a countywide elected chairman – fundamentally changing Lake County's current structure where the Chairman is selected by county board members every two years. The Commission will submit a report to the county board by the end of 2017.

*Commission on Government Reform and Accountability Meeting*

# Fiscal Responsibility

## Capital Planning

Construction on the new courthouse in downtown Waukegan is progressing and on track to open in the summer of 2018.

Lake County is committed to utilizing a strategic and collaborative approach, as well as strong processes and systems for capital planning and facilities management, to assess capital assets and prioritize capital projects/requirements that balance the capital needs across the organization. In 2018, the County will continue with capital master planning, as approved by the board earlier this year. This project includes identifying future needs, developing criteria for evaluating and prioritizing projects, and a facilitated process with the goal of developing a long-term plan that can be presented to the board for consideration. As part of this project, the consultant will also assist the Finance & Administrative Services Department in developing tools and procedures for future planning.

## Achieving Efficiencies

**Operational Assessments**: Lake County regularly performs comprehensive assessments of department operations to identify areas for enhanced efficiency and streamlining of operations. This year, a comprehensive review of Human Resources was conducted and the consultant recommended a more efficient payroll system. While that initiative moves forward, the budget includes funds for a similar review of our financial operations.

**Accelerated Retirement Option**: In anticipation of revenue reductions from the State, as well as looking to do business differently, the County implemented an Advanced Retirement Option (ARO) to reduce personnel and benefit expenses. After eliminating or reclassifying those ARO positions, the County expects an approximate $2.8 million on-going savings in FY18 salaries and benefits.

**Cross-Departmental Integration**: The Land Team, consisting of the departments of Health, Public Works, Planning, Building, & Development, the Stormwater Management Commission, and the Division of Transportation, has worked collaboratively over the past year to identify cost savings, such as sharing administrative support services and integrating Public Works permits into Planning, Building, & Development's existing review processes. In 2018, Lake County will save approximately $450,000 by Public Works and DOT jointly procuring a vacuum truck rather than separately purchasing two of these expensive pieces of equipment.

**Shared Services**: Lake County leads an effort to jointly bid and purchase salt with other municipalities that continues to grow in participation each year. This is one cooperative purchasing example that is improving efficiency, generating greater economies of scale, and reducing costs. We're also saving money and being more efficient by sharing services with other governments, such as building inspections and police services. Planning, Building and Development (PBD) has eight contracts with a number of municipalities for inspection and/or plan review services. PBD continues to absorb the workload associated with these expanded contracts through efficient and flexible staffing. Additionally, the new permitting system that went on line this year will provide opportunities for shared services with other government agencies.

## Lake County Courthouse Expansion Project Quick Facts

- 8 stories
- 200,000 square feet
- 12 new courtrooms
- With the steel structure now in place, it is now officially the tallest building in Waukegan standing approximately 170 feet above street level.
- The predominant exterior elements include more than 7 million pounds of architectural precast panels. These panels weigh more than 2,200 Volkswagen Beetles and were put into place by a 210-foot-tall tower crane.
- The north face of the building features a facade referred to as "the wave," a signature design concept that recognizes the significance of Lake Michigan in Lake County. (Construction and design teams are currently installing the windows to complete this piece).
- There are about over 120 workers per day on site.

# Exceptional Service and Operational Excellence

## Investing in Technology

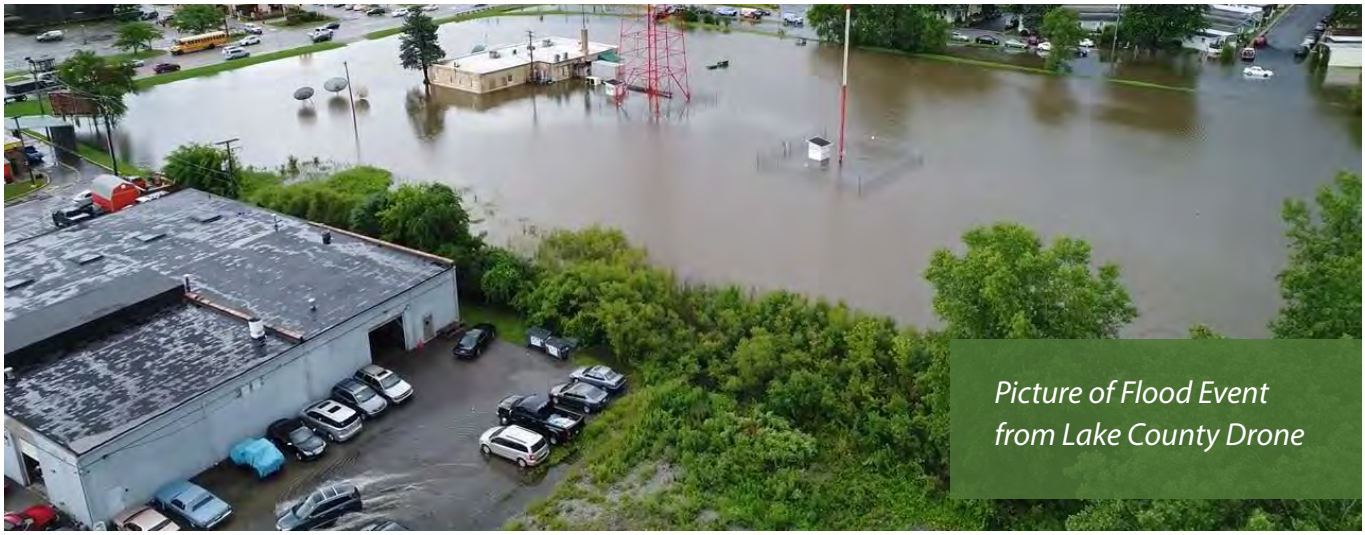
The County Board is investing in technologies to deliver products and services in an efficient, cost-effective and secure manner. The Information Technology Department continues to contract out for highly specialized services as a cost-effective way to augment staff. The approved budget also makes prudent investments in security infrastructure by allocating $166,000 for the latest firewall equipment.

The County is also investing in security infrastructure in the Sheriff's Office, including body cameras and security cameras.

A new permit and inspection system launched earlier this year improves inter-departmental efficiencies, enhances customer service, improves communication, and reduces the amount of time it takes for permits and inspections.

Additionally, Lake County is a leader in the area of online maps. During the 2017 flood, our Geographic Information System (GIS) team used drone aircraft to survey damaged property that could not be accessed on the ground. Mobile GIS apps on tablet devices were also invaluable during damage assessment rather than using paper forms. LIDAR (Light Detection and Ranging) data that shows land topography helped precisely pinpoint where flooding would occur. In 2018, new LIDAR data will improve predictive modeling even more and help predict where water will be and where it will flow.

*Lake County is delivering on its mission and values of operational excellence and transparency, and toward that goal, the County is being recognized for its outstanding communications achievements with a national award. The County's website (www.lakecountyil.gov) received a first place Savvy Award from the City, County Communications and Marketing Association (known as 3CMA) — the top award for overall website among local governments in the U.S.*



*Picture of Flood Event from Lake County Drone*

## *Did You Know?*

**As of August 31, 2017, there is a record number of 436,257 registered voters in Lake County, equivalent to 83% of the age-eligible population (based on U.S. Census Bureau 2016 estimates of 18 and over population).**

**A total of 306,829 ballots – the most in Lake County history – were cast at the November 2016 General Election, of which 41% were cast by mail or during Early Voting.**

# STRATEGIC PLAN GOALS

## Improve Transportation

Investing in our transportation system remains a high priority and is a top strategic goal for Lake County. This includes widening projects that add capacity, intersection improvements, and pedestrian/bike path projects, as well as technology enhancements.

### Congestion Relief

Lake County recently completed the final project in the Challenge Bond Program funded by the new sales tax revenue which first became available in 2008. The program consisted of four significant transportation improvements totaling more than $170 million to provide immediate congestion relief for motorists. While this is an important achievement, it is only a first step as Lake County has programmed $592 million over the next six years for transportation improvements. Looking forward, construction will begin soon on several large new congestion relief projects including the Millburn Bypass, the widening of Quentin and Weiland Roads in southern Lake County, and intersection improvements on Wilson and Hart Roads.

### Safety

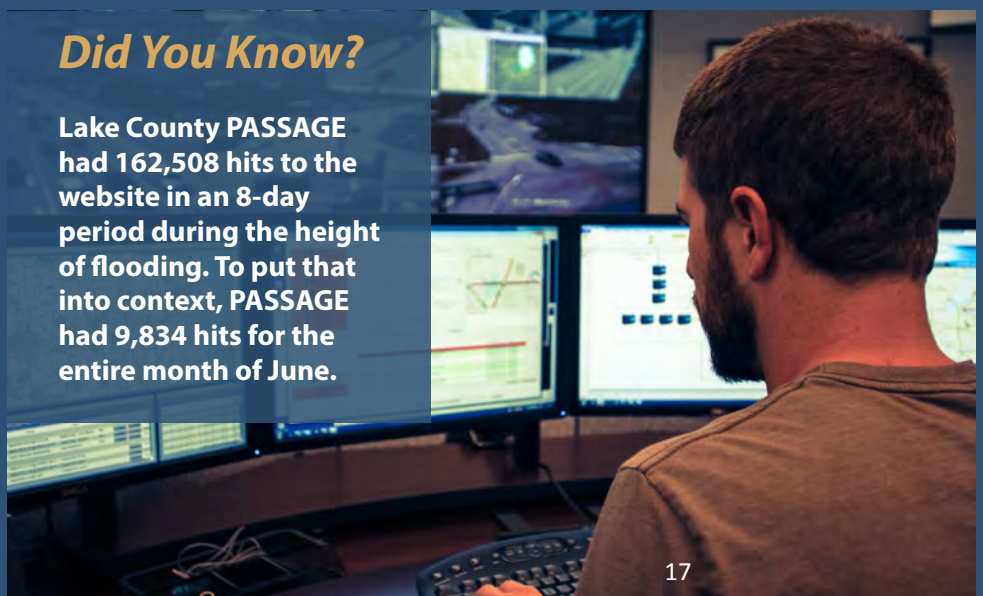
The Division of Transportation created a multi-jurisdictional team of local officials, engineers, and law enforcement officials to look at crash data and explore strategies for improving traffic safety in Lake County. The Safety Task Force will look at high-crash locations and determine if roadway design features, enforcement strategies and/or public education and outreach initiatives can be implemented to improve safety for all road users.

### Lake County PASSAGE

Lake County PASSAGE continues to use technology to move traffic on the existing network more effectively, and to keep the public informed of road conditions and incidents. During the July 2017 flood, traffic engineers utilized PASSAGE technology to adjust traffic signals in real time to keep traffic moving around flooded and closed roadways. Lake County continues to invest in the expansion of PASSAGE infrastructure which will improve the operational effectiveness of the road system into the future.

### *Did You Know?*

**Lake County PASSAGE had 162,508 hits to the website in an 8-day period during the height of flooding. To put that into context, PASSAGE had 9,834 hits for the entire month of June.**



# Enhance Economic Opportunities

Enhancing the economic climate and economic readiness of Lake County is a key strategy of the county board's "Enhance Economic Opportunities" Strategic Goal. Thanks to the financial support of the County Board, Lake County Partners (LCP) and the Workforce Development Department (WFD) continue to deliver a multitude of resources to advance this strategy.

LCP and WFD, in partnership with College of Lake County, are working together to engage stakeholders (including organizations, educational institutions, and public bodies) in the "Workforce Ecosystem" to ensure that local businesses have ready access to the talent that they need to thrive.

This year, the Workforce Development Board awarded grant funds to LCP to pilot a business outreach program focused on youth internships. To date, 32 business visits (exceeding the goal of 25) have been completed by LCP with 10 follow-up visits by WFD to discuss internship models. Three employers are working with WFD resulting in seven direct hires and four internships to date.

The "Workforce Ecosystem" has also collaborated with key industry sector employers and the secondary schools to host Industry Career Expos to introduce students to various careers in the key industry sectors of manufacturing and healthcare. In spring 2017, four expos were held; 58 employers participated and 945 students attended. The students came prepared to discuss employment and internship opportunities and the outcome was 52 direct hires to date and more than 100 "earn and learn" opportunities. Additional expos are planned.

The Workforce Development Board budgets 40% of the federal grant funds for direct training for the unemployed and underemployed (training in occupations that are in high demand by the employers in Lake County and are high wage and high growth). Last year, $1.72 million was expended on tuition for 260 individuals pursuing occupational training leading to an industry recognized credential in a high-wage, high-demand occupations. The top occupational training programs included: information technology and computer training (25% enrollment); management training, including project management (16.5% enrollment); healthcare (13.5% enrollment), as well as transportation, including CDL, business and finance, manufacturing/production.

The Lake County Summer Youth Employment Program continues to be successful. In 2017, 215 youth, ages 14-18, were introduced to their first job. Throughout the Lake County communities, youth are selected through a lottery to participate in a six-week summer jobs program, earning an hourly wage; 38 work sites host the youth and provide direct supervision and workplace training in both work-related skills and employability/soft-skills; 93% of the youth completed the six-week program.

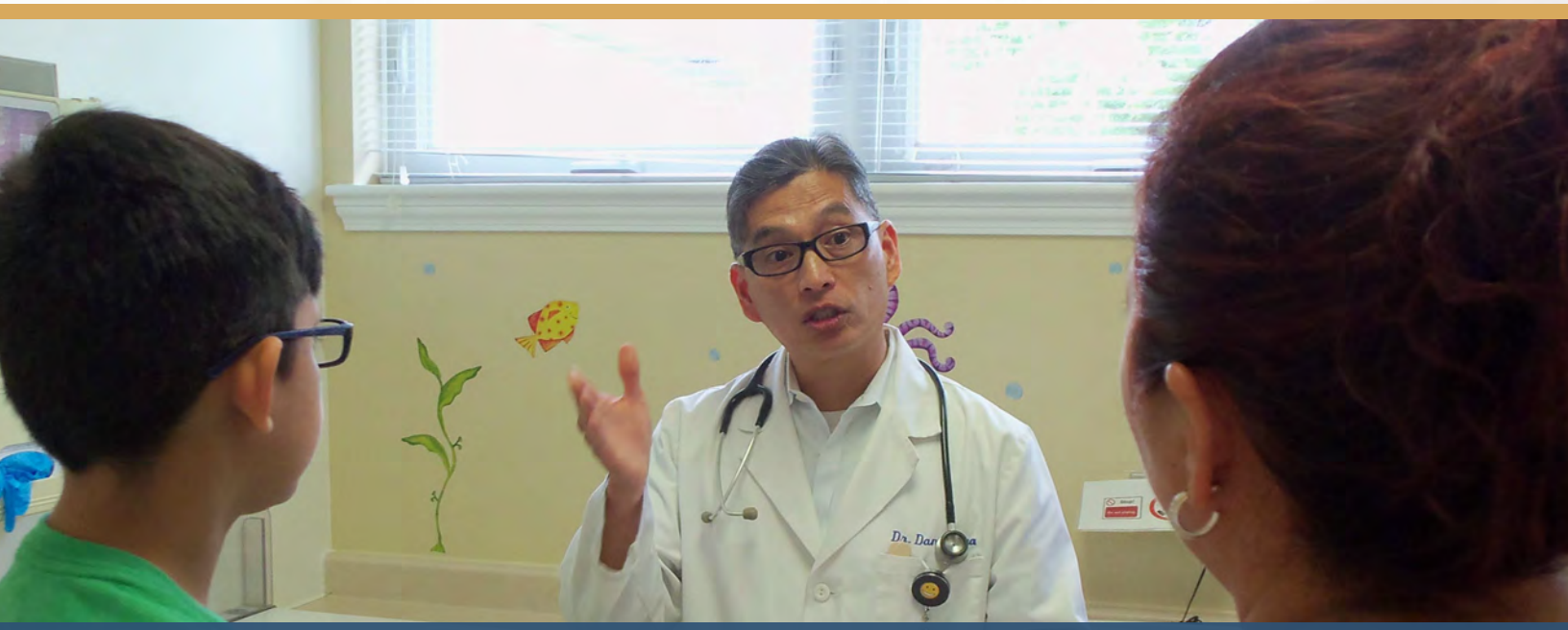
Lake County continues to outreach to local vendors through its Buy Local. Build Local. Work Local. program. In 2016, 30% of our small dollar purchases were with local vendors. In addition, as construction continues on the Criminal Courthouse Expansion project, Lake County residents make up nearly 25% of the workers on the job site, and minority workers make up nearly 30% of the hours worked. Combined, this is about 115,000 hours worked on the site by local or minority workers.

# Build Healthy, Inclusive, and Resilient Communities

The strategies and actions under this Strategic Goal align with the 2017-2019 Lake County Health Department/Community Health Center Strategic Plan, and the Lake County Community Health Improvement Plan (CHIP) published this year. The CHIP is a five-year, systematic and focused plan that will lead to implementation of interventions to address four identified public health priorities: cardiovascular disease and hypertension, obesity, behavioral health and diabetes. This plan is based on the results of several community health assessments and a community health improvement process. Lake County's vision is: "Achieving the highest level of health and wellness for all in Lake County." The group launched the "Live Well Lake County" website which includes a wealth of data and other resources.

The "GO LAKE COUNTY" initiative aims to help Lake County municipalities launch walking and active lifestyle initiatives to improve health outcomes and foster community engagement. GO LAKE COUNTY was launched in partnership with the Health Department, Live Well Lake County, and the Gurnee Park District and other municipalities are joining the effort (Antioch, Waukegan). An informational session will take place on Oct. 17 to share how park districts and community leaders can launch GO in their municipality. The goal is to have five municipalities launch GO in 2018.

Lake County is joining many leading health agencies across the nation in shifting its focus to addressing the role that social determinants of health (SDoH), such as education, workforce, housing, health and economic outcomes play in the well-being of Lake County residents.



## *Did You Know?*

LAKE COUNTY COMMUNITIES WITH LOWER MEDIAN HOUSEHOLD INCOMES HAVE **60%** HIGHER RATES OF OBESITY

CARDIOVASCULAR DISEASES CAUSE **25%** OF ALL LAKE COUNTY DEATHS

**31,000+** LAKE COUNTY ADULTS MAY HAVE BEEN DIAGNOSED WITH DIABETES - THE #4 CAUSE OF EARLY DEATH IN LAKE COUNTY

# Build Healthy, Inclusive, and Resilient Communities

In January, the Health Department hosted "The Together Summit" which brought together more than 200 Lake County leaders to learn and discuss how to collectively improve the health and quality of life of all Lake County residents, and how public health initiatives can have economic benefits for Lake County communities.

The Health Department has a goal of assessing 100% of new clients for social determinants of health (SDoH) upon their first visit to LCHD/CHC. This year, the Health Department launched a pilot program using SDoH tools in two program areas: North Chicago Health Center - Patient Centered Medical Home Pilot and Behavioral Health Programs. Currently, 83% of new patients have been assessed. Programs use assessment findings to coordinate referrals internally and externally and the SDoH template is in the Electronic Health Record.

As stated earlier, Lake County continues to focus on increasing access to behavioral health services in Lake County and the budget includes $500,000 toward this effort. The Mental Health Coalition is evaluating gaps to meet the needs of the chronically homeless and those experiencing mental health condition and developing recommended strategies. Also, the Lake County Board approved $545,000 in grant funding earlier this year to provide services to people with gambling addiction and other behavioral health issues from the revenue generated from video gaming in the unincorporated areas of the county.

### Video Gaming Funds 2017 Allocation:

- $150,000 is dedicated to problem gamblers in the form of outreach and counseling
- $120,000 to support housing for the homeless (case management for the hardest to serve)
- $30,000 to support tele-psychiatry for low/moderate income individuals and families
- $245,150 to behavioral health services (counseling for low/moderate income individuals and families)

To foster a culture in Lake County that embraces diversity, and seeks to understand our differences and leverages the power of diverse perspectives and people, as stated in the Lake County Strategic Plan, Lake County rolled out inclusive "You are Welcome Here" messaging at some of its facilities and various communication channels.

Lake County is committed to collaborating with partners to heighten awareness of diversity and inclusion. In February of this year, Lake County Board Chairman Aaron Lawlor and State's Attorney Mike Nerheim, along with The Partnership for a Safer Lake County, hosted "A Welcoming and Inclusive Community – Summit of Leaders" following increased reports of divisiveness, intolerance, and disrespectful actions across the country. The first event of its kind in Lake County engaged local leaders and community members in a meaningful discussion around inclusion and building respect in all aspects of community life, as well as inspire change that results in building a greater capacity for understanding others.

Human Resources also continues to implement training and leadership programs. In 2016/17, Human Resources trained 166 managers and supervisors on Implicit Bias/Diversity; 63 managers and supervisors on Interviewing Skills, and 15 employees on Interviewing and Selecting the Best Candidate.

# Provide Public Safety and Advance an Integrated, Data-Driven Justice System

The County Board continues to invest in our public safety infrastructure with the Courthouse Expansion Project, which is scheduled to open in the summer of 2018, and the Depke Juvenile Justice Center expansion project, which was completed in summer 2017.

Lake County has several programs that aim to address social, mental, emotional and behavioral health issues.

The Lake County Jail is participating in a pilot program in partnership with the Treatment Alternatives for Safe Communities (TASC), a nonprofit organization (funded by the Healthcare Foundation of Northern Lake County) committed to reducing incarceration by advocating for people with substance use and mental health disorders and helping them access appropriate services in the community. A total of 114 Lake County inmates were assessed with an 81 percent treatment completion rate.

The Health Department's grant funded Medication-Assisted Treatment Program provided 70 clients in the community with treatment services and Vivitrol. As a part of that initiative, The Lake County Jail and Health Department launched a Vivitrol Pre-Release Pilot Program last year for qualifying inmates. Of four inmates that volunteered, three remain in the program and receive Health Department treatment services in the community upon release from the jail.

Lake County law enforcement officers have saved more than 183 people using Naloxone since their first save on Christmas Day of 2014. Officers throughout Lake County administer Naloxone when they respond to calls of a suspected opioid overdose. In cooperation with the Lake County Opioid Initiative, the Health Department secured the original donations of Naloxone and provided training to the officers, who in turn trained their peers. Grant funding is being leveraged to pay for Naloxone.

The Lake County Jail is nationally accredited by the American Correctional Association (ACA) and the National Commission on Correctional Health Care. In June, it passed its annual audit from the Illinois Department of Corrections (IDOC) in 330 different categories as it has consistently done for the past decade. The Lake County Sheriff's Office has also completed its update of 172 standards, as part of the accreditation process with the Commission on Accreditation for Law Enforcement Agencies, Inc., (CALEA).

## *Did You Know?*

*The Lake County Help mobile app was launched in 2017 by LEAD™ for residents of Lake County and surrounding communities. The app provides access to a 24/7 anonymous text crisis line (Text-A-Tip), access to the law enforcement assisted diversion drug treatment program (A Way Out), and provides information about Naloxone (Narcan), signs and symptoms of an overdose, and the Illinois Good Samaritan law.*

**2017 YTD**
**Total # of users: 724**
**Total number of texts: 6762**

# Promote a Sustainable Environment

The adopted budget allocates $70,000 to continue to promote and encourage environmental sustainability through operational and community-wide initiatives. Lake County has several initiatives and projects underway to advance this strategic goal, and core value. Lake County will contract with a firm to advance the following specific sustainability tasks in 2017/18: research and develop grant opportunities, complete energy audits for a list of selected County facilities, develop and implement a waste reduction program through a food scrap collection (composting) pilot program at the Lake County Jail, and complete a baseline carbon footprint for Lake County.

Lake County will now get 25 percent of its electricity from "Green power" or electricity from renewable resources, such as solar, wind, and geothermal. This is an additional 20 percent from its previous electricity rate contract. Lake County will purchase 9.98 million renewable energy kWH(h) under a new contract, which is the equivalent of more than 15 million pounds of carbon dioxide. Lake County has received an Environmental Stewardship Certificate for its commitment to investing in green energy.

Lake County continues to be a leader in recycling. Solid Waste Agency of Lake County (SWALCO) members, which includes more than 40 communities and Lake County, are making significant progress toward meeting the pounds per capita per day (PCD) disposal goals of 1.6 PCD by 2015 and 1.35 PCD by 2020 as recommended in the 60% Recycling Task Force Report.

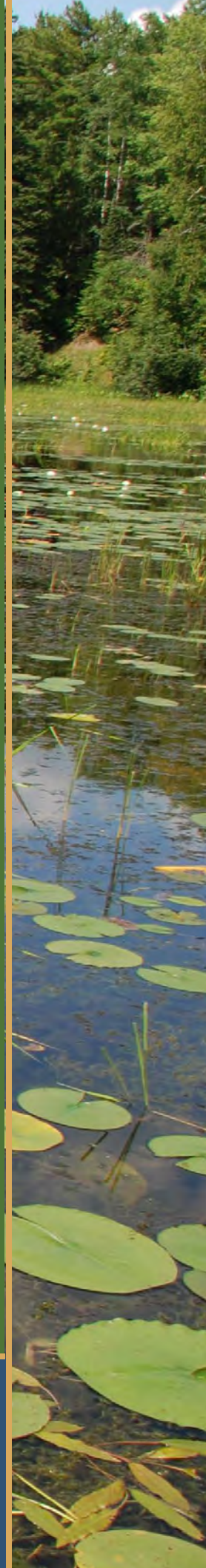
Lake County's residential recycling tonnage over the first two quarters of 2017 increased from 27,816 tons in 2016 to 29,895 tons in 2017, an increase of 7 percent. Electronics recycling volume over the first two quarters of 2017 was 1,833,042 pounds, a decrease of approximately 12 percent from last year (which is to be expected, as old, heavy TVs start to decrease in number).

Another key strategy to meet our recycling goals is enhancing composting. Over the last year, many communities have added food scrap collection options to their hauling contracts (a total of 16) allowing residents to commingle food scraps (fruits, vegetables, meats, table scraps, paper products) with the yard waste in the same collection container. SWALCO is also working on an education program this fall to better inform residents in the 16 towns of the food scrap diversion programs.

Public Works continues to work with our regional partners to advance the extension of the Central Lake County Joint Action Water Agency (CLCJAWA) delivery system to provide Lake Michigan water to systems in Grandwood Park, Fox Lake Hills, Lake Villa, and Lindenhurst. Delivery of Lake Michigan water to Grandwood Park began in July 2017. Water supply to Lindenhurst is anticipated in fall 2017. Construction of the water systems to bring water to Fox Lake Hills and Lake Villa will begin in late 2017, with water delivery in 2018.

The FY18 adopted budget allocates a total of $85,000 to continue work on the Des Plaines River Watershed Work Group (DRWW). Lake County is one of 24 dues-paying members of the DRWW whose mission to improve water quality in the Des Plaines River in a cost-effective manner and to meet IEPA requirements. The group currently is focusing on data collection that will be used to achieve its goal of obtaining higher water quality standards.

The Stormwater Management Commission (SMC) will hire a contact employee in FY18 to serve as the County's Stormwater Coordinator. This is a shared position among SMC and LCDOT and will support all county departments in coordinating the ongoing implementation of Lake County's Municipal Separate Storm Sewer System (MS4) program and assist Lake County in meeting IEPA water quality mandates. Additionally, this position will help ensure compliance with the Watershed Development Ordinance, as well as oversee illicit discharge compliance.



***Did You Know?***

LCDOT's signal coordination and timing, or SCAT, projects are reducing idling times and CO2 emissions by 1,920 metric tons per year. That is the equivalent to taking 404 cars off Lake County roads per year.

**1,920**

DECREASE IN METRIC TONS OF CO2 EMISSIONS

# *About Lake County*

*2018 Approved Budget*

# THE BUDGET PROCESS

Lake County's strategic plan serves as a road map for county government over the next several years, and guides policy and budget decisions. Each of the five goals includes corresponding strategies that lead to identifiable and measurable actions. On an ongoing basis, departments and staff from the County Administrator's Office, along with budget analysts, meet to update progress on these goals and provide progress reports to the County 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.

## 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.

## You

The public can provide input into the budget and any financial decisions by attending county board and committee meetings, or sharing input with their elected county board members. There is also an opportunity to provide public comment at county board budget meetings every October. Additionally, the County conducts a comprehensive public outreach every four years where residents are invited to provide input into the County's strategic plan.

## County Administrator/ Finance & Administration

The county administrator works with the finance team to develop the budget and continues to provide oversight of the budget all year long. The administrator 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 (which begins December 1).**

# FY18 BUDGET CALENDAR

## 1 BUDGET POLICIES

**4/26**
Preview of FY 2017 Budget Policies by Financial and Administrative Committee (F&A)

**5/3**
Review of FY 2017 Budget Policies by F&A

**5/9**
Adoption of FY 2017 Budget Policies

## 2 BUDGET PREPARATION

**5/30**
Distribution of Budget Packages to Departments

**7/7**
Completed Budgets due in Finance and Administrative Services (FAS)

## 3 STAFF BUDGET REVIEW & ANALYSIS

**7/17 - 8/25**
Budget Reviews with Individual Departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget

## 4 BOARD BUDGET REVIEW / ANALYSIS & APPROVAL

**10/6**
Committee of the Whole Budget Presentation

**10/9**
Budget Placed on File with County Clerk

**F&A may continue to meet after each scheduled special call committee meeting to act upon budgets under its jurisdiction.**

**10/24**
JOINT Law & Judicial and F&A Committees (Special Call)
JOINT Health & Community Services and F&A Committees (Special Call)

**10/25**
JOINT Public Works & Transportation and F&A Committees (Special Call)
JOINT Planning, Building, & Zoning and F&A Committees (Special Call)
F&A Committee (Special Call)

**10/31 & 11/1**
2nd budget reviews with Joint Committees during regular committee meetings, if needed

**11/7 & 11/8**
3rd budget reviews with Joint Committees during regular committee meetings, if needed

**11/8**
F&A Committee: Final recommended actions to County Board

**11/10**
Truth-in-Taxation Hearing (if needed for FY 2018 levy)

**11/14**
For the purpose of adopting the Budget, Appropriation, and Levy Ordinance

## 5 NEW FISCAL YEAR

**12/1**
Start of the fiscal year; All appropriations end with the fiscal year

## 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

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.

# 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
- 2,672 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, libraries, fire 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

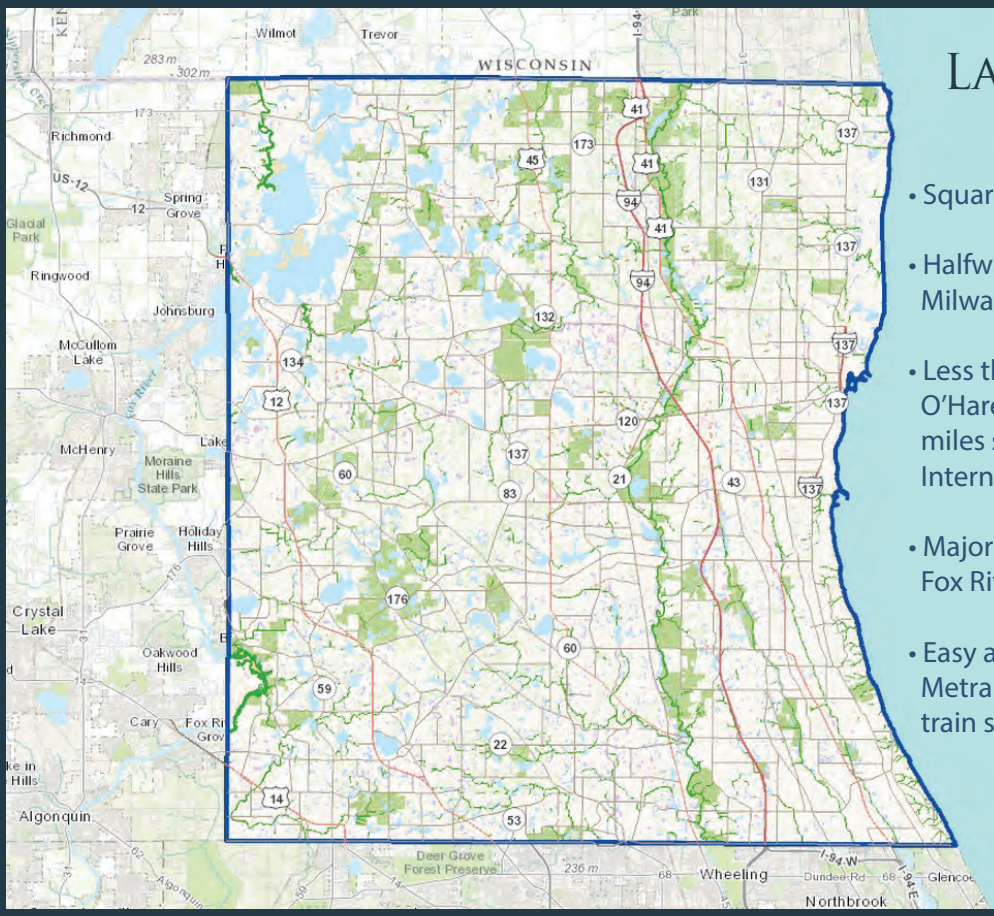
Key Services: policy development and implementation; budget development and oversight; purchasing goods and services; legislative program; facilities management; job recruitment; transparency initiatives; website content

**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




## Lake Michigan

- Square Miles: 443
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International
- Major waterways––Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

## Population

- Population: 703,047*
- Third largest county in Illinois*

*Source: Illinois-demographics.com

## Housing

- Housing units (2015): 262,331
- Median value of owner-occupied housing units (2010-2014): $247,300
- Homeownership rate (2008-2012): 76.8%
- Households (2010-2014): 241,846

## Health and Recreation

- 30,800+ acres of forest preserve land
- 100+ beaches
- 250+ public swimming pools
- 650+ local parks
- 6 state parks
- 550 miles of trails and bikeways connecting forest preserves and communities
- 200+ lakes and rivers
- Ranked #3 in Illinois for physical activity and #4 for access to places to be active and healthy
- 89 distinct locations in the National Register of Historic Places, ranging from architecturally significant houses to historically significant military bases are located in Lake County

# Economics

- Median household income: $78,026 (The highest in the state)
- Per capita money income: $39,299
- Unemployment in Lake County: 4.3%*
  Illinois: 5.2% (not seasonally adjusted)*
  U.S.: 4.5% (not seasonally adjusted)*
- 26,000+ businesses (11 Fortune 500 companies)
- 89% of residents age 25+ have graduated high school, and 43% have a bachelor's degree or higher

*Source: Illinois Department of Employment Security

## Top Ten Employers in Lake County

| Rank | Employer | # of Employees |
|---|---|---|
| 1 | Abbott Laboratories | 9,000 |
| 2 | Aon Hewitt Associates | 4,000 |
| 3 | AbbVie Inc. | 4,000 |
| 4 | Discover Financial Svc Ins | 2,976 |
| 5 | Walgreens Boots Alliance Inc. | 2,100 |
| 6 | Baxter International | 1,900 |
| 7 | Visual Pak | 1,800 |
| 8 | Advocate Condell Medical Ctr | 1,800 |
| 9 | CDW Corp | 1,700 |
| 10 | Takeda Pharmaceuticals | 1,600 |

## Top Ten Taxpayers in Lake County

| Rank | Taxpayer |
|---|---|
| 1 | Abbott Laboratories |
| 2 | Gurnee Mills/Gurnee Properties Associates/The Mills Corp. |
| 3 | Discover Properties LLC |
| 4 | Marvin F. Poer & Company |
| 5 | Walmart Stores Inc. |
| 6 | Baxter Healthcare Corp/Travenol Laboratories |
| 7 | Takeda Pharmaceuticals |
| 8 | Property Tax Services Co. |
| 9 | Midwest Family Housing LLC |
| 10 | Colliers International |

# Bond Rating

Lake County has AAA bond 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 the highest possible bond rating given to local governments, is a testament to the prudent financial management of the County Board and staff. In the most recent rating of the 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.

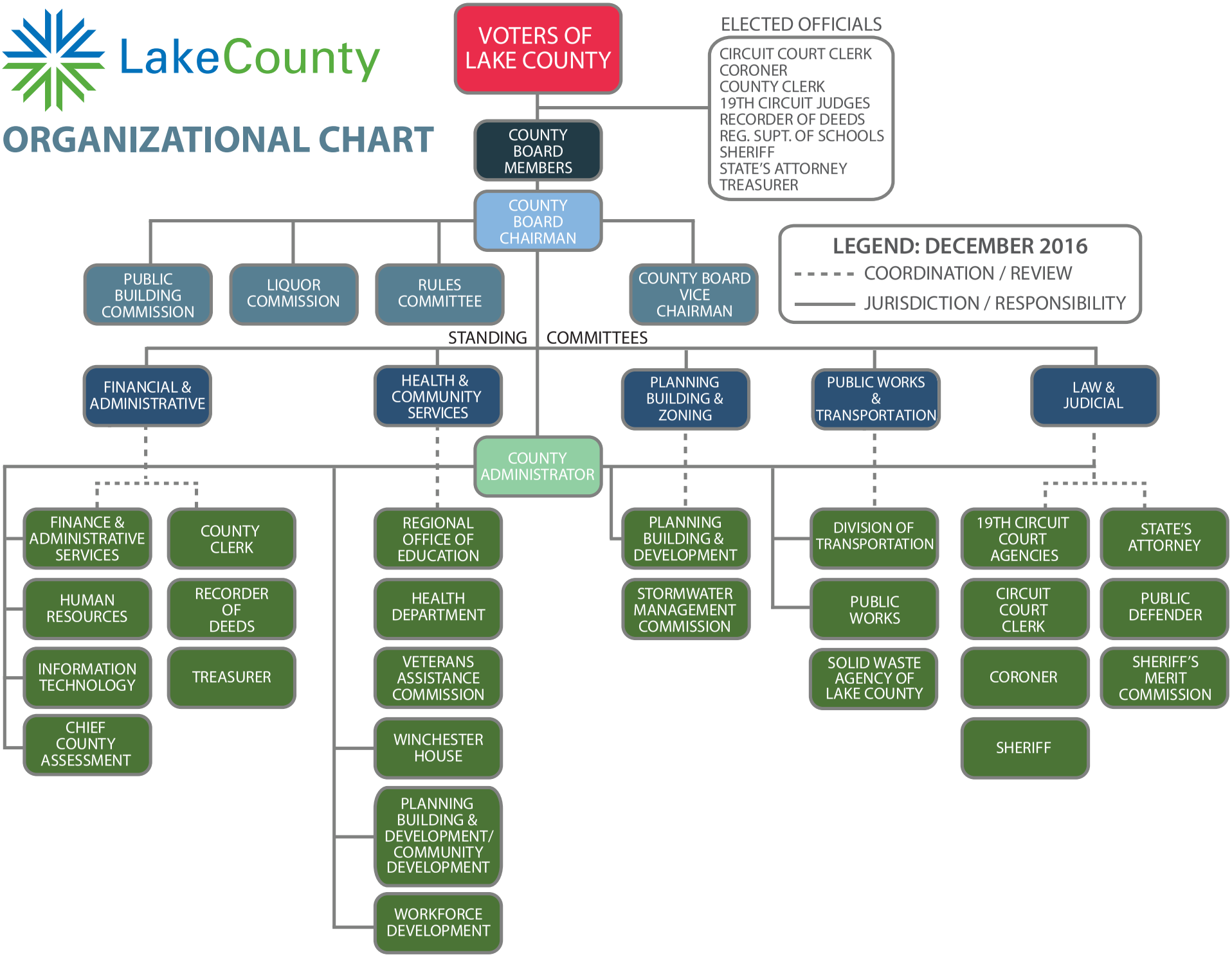
AAA HIGHEST RATING

STANDARD & POOR'S

MOODY'S

LakeCounty

# ORGANIZATIONAL CHART



# *Budget Summary*

*2018 Approved Budget*

# OVERALL BUDGET SUMMARY

The following chart shows the FY2018 Budget compared to the FY2017 and FY2016 Budgets.

| APPROPRIATION COMPARISON | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Fund Type | | FY2016 | | FY2017 | | FY2018 | | % Change (FY2017 to FY2018) |
| Operating Fund | $ | 324,118,740 | $ | 326,548,313 | $ | 332,655,684 | | 1.87% |
| Operating Fund - Capital | $ | 14,748,012 | $ | 12,463,300 | $ | 12,233,505 | | -1.84% |
| Special Revenue | $ | 60,187,380 | $ | 65,801,223 | $ | 65,296,055 | | -0.77% |
| Capital | $ | - | $ | - | $ | - | | - |
| Debt Service | $ | 12,020,195 | $ | 12,038,990 | $ | 13,110,440 | | 8.90% |
| Internal Service | $ | 45,757,138 | $ | 45,189,420 | $ | 45,204,401 | | 0.03% |
| Enterprise | $ | 37,644,827 | $ | 38,436,658 | $ | 40,925,850 | | 6.48% |
| Special Service Areas | $ | 723,340 | $ | 2,950,927 | $ | 2,954,244 | | 0.11% |
| | $ | 495,199,632 | $ | 503,428,831 | $ | 512,380,179 | | 1.78% |

The **Operating Fund** budget reflects funding from a variety of sources. Only about 1/3 of our budget comes from property taxes. When combined with the **Operating Fund - Capital** budget, total expected operating expenditures increase by less than 2%.

**Special Revenue Funds** serve a variety of special purposes. The decrease of 1% primarily results from a number of special revenue funds reducing budgets for FY2018.

**Debt Service Funds** provide for the payment of principal and interest for General Obligation (G.O.) debt and is increased by nearly 9% due to previously approved debt service schedules.

The only **Internal Service Fund**, the Health, Life, & Dental Insurance Fund, is essentially flat as health care costs are expected to be stable during FY2018.

Increased contractual costs for water and sewage treatment and infrastructure improvements in Public Works increased **Enterprise Fund** budget by 6.48%.

**Special Service Areas Funds** are established at the request of residents within those areas to provide for specific capital projects. These funds are expected to be flat for FY2018.

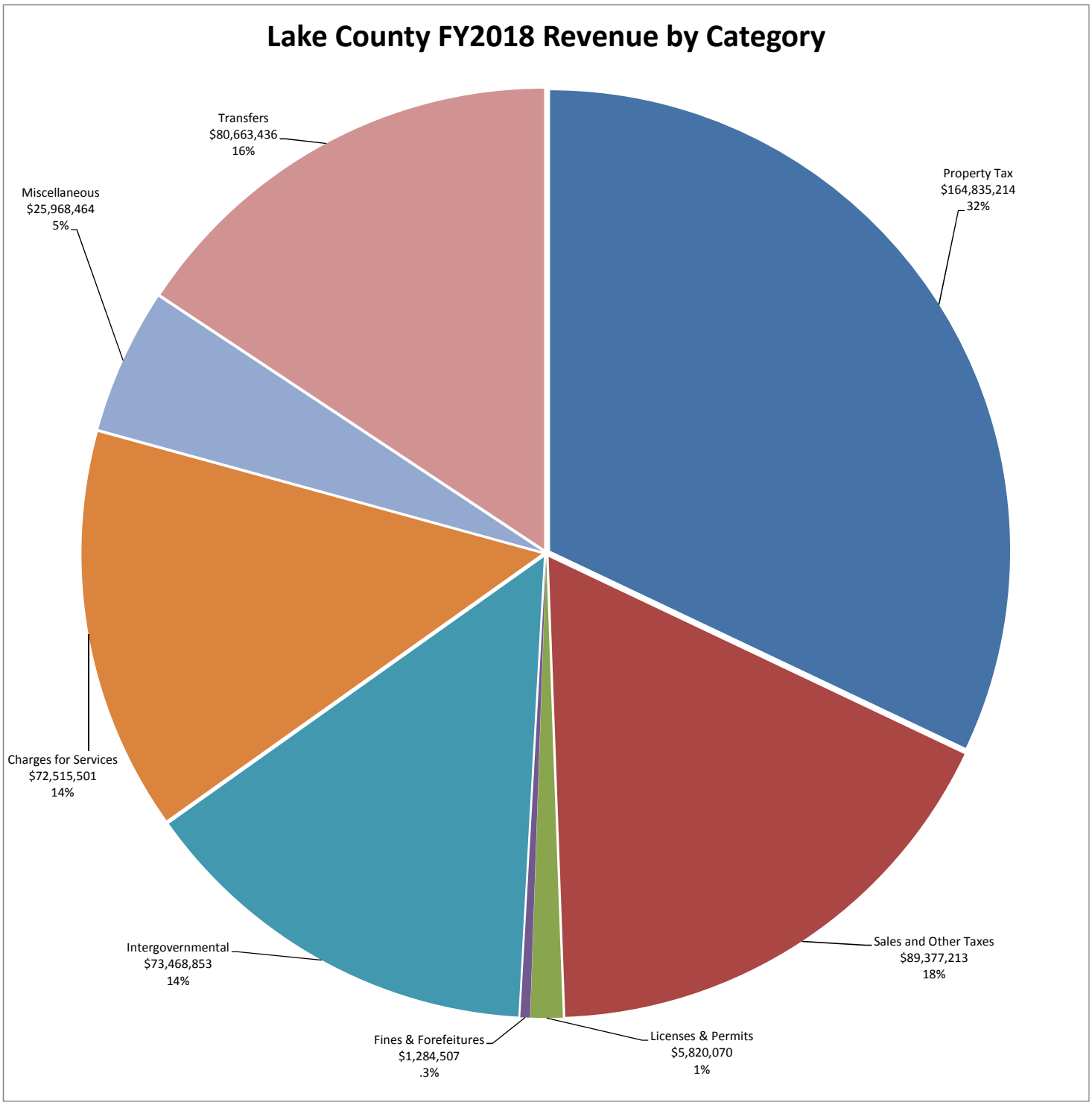
The charts on the following pages show the Overall Budget Summary by Fund and Type and the Overall Summary without double appropriations (those expenses that are budgeted in more than one fund).

**Lake County, Illinois**
**FISCAL YEAR FY2018 BUDGET**
**OVERALL SUMMARY**

| | | Appropriation | Revenue | Levy | Cash | Levy Change Percent | Levy Change Dollars | Estimated Rate | Maximum Rate |
|---|---|---|---|---|---|---|---|---|---|
| Government Funds | **PROPERTY TAX** | | | | | | | | |
| | **Operating** | | | | | | | | |
| | General Fund | 187,077,913 | 114,993,009 | 80,188,079 | (8,103,175) | 7.88% | 5,855,866 | 0.30438 | N/A |
| | FICA | 12,146,104 | 4,836 | 10,000,000 | 2,141,268 | -9.09% | (1,000,000) | 0.03801 | N/A |
| | IMRF | 18,065,961 | 19,731 | 18,046,230 | 0 | 0.82% | 146,230 | 0.06859 | N/A |
| | Liability Insurance and Risk Fund | 6,472,342 | 695,251 | 5,200,000 | 577,091 | -7.14% | (400,000) | 0.01976 | N/A |
| | Veterans Assistance Commission | 498,678 | 34,989 | 250,000 | 213,689 | -3.78% | (9,822) | 0.00095 | 0.04000 |
| | Health Department | 76,276,865 | 56,371,526 | 16,905,339 | 3,000,000 | 0.59% | 98,502 | 0.06425 | 0.15000 |
| | Stormwater Management | 2,855,671 | 896,369 | 1,000,000 | 959,302 | -41.18% | (700,085) | 0.00380 | 0.20000 |
| | Division of Transportation | 19,969,575 | 5,026,060 | 14,943,515 | 0 | 5.87% | 828,637 | 0.05719 | 0.20000 |
| | Hulse Detention Center . | 6,860,537 | 4,936,128 | 1,000,000 | 924,409 | 0.00% | 0 | 0.00380 | 0.10000 |
| | Winchester House | 1,705,615 | - | 1,705,615 | 0 | -26.40% | (611,658) | 0.00648 | 0.10000 |
| | TB Clinic | 726,424 | 138,808 | 300,000 | 287,616 | -15.94% | (56,885) | 0.00114 | 0.15000 |
| | **SUB TOTAL OPERATING** | **332,655,684** | **183,116,706** | **149,538,778** | **200** | **2.85%** | **4,150,785** | **0.56835** | |
| | | | **332,655,484** | | | | | | |
| | **CAPITAL** | | | | | | | | |
| | Bridge Tax | 3,930,964 | 27,743 | 3,903,221 | 0 | -0.04% | (1,487) | 0.01483 | 0.25000 |
| | Matching Tax | 8,302,541 | 42,325 | 8,260,216 | 0 | -0.04% | (3,355) | 0.03139 | 0.05000 |
| | **SUB TOTAL CAPITAL** | **12,233,505** | **70,068** | **12,163,437** | **0** | **-0.04%** | **(4,842)** | **0.04623** | |
| | | | **12,233,505** | | | | | | |
| | **TOTAL PROPERTY TAX** | **344,889,189** | **183,186,774** | **161,702,215** | **200** | **2.63%** | **4,145,943** | **0.61458** | |
| | | | **344,888,989** | | | | | | |
| | **TRUTH-IN-TAXATION EFFECT:** | | | | | | | | |
| | **SPECIAL REVENUE** | | | | | | | | |
| | Probation Services Fee | 2,269,242 | 1,835,119 | 0 | 434,123 | | | | |
| | Law Library | 453,843 | 425,800 | 0 | 28,043 | | | | |
| | Transportation Safety Highway Hire-back Fund | 91,426 | 55,000 | 0 | 36,426 | | | | |
| | Children's Waiting Room Fund | 186,166 | 180,500 | 0 | 5,666 | | | | |
| | Neutral Site Custody Exchange Fee | 160,000 | 125,000 | 0 | 35,000 | | | | |
| | Court Automation | 1,589,548 | 1,006,000 | 0 | 583,548 | | | | |
| | Circuit Clerk Electronic Citation Fund | - | 91,000 | 0 | 91,000 | | | | |
| | Court Document Storage | 334,540 | 467,000 | 0 | 132,460 | | | | |
| | Recorder Automation | 1,419,977 | 1,490,268 | 0 | 70,290 | | | | |
| | Vital Records Automation | 65,539 | 73,400 | 0 | 7,861 | | | | |
| | State's Attorney Records Automation_F263 | 55,000 | 50,000 | 0 | 5,000 | | | | |
| | GIS Automation Fee | 2,202,000 | 2,202,000 | 0 | 0 | | | | |
| | Tax Sale Automation Fee | 92,700 | 90,770 | 0 | 1,930 | | | | |
| | Coroner Fees | 154,000 | 135,300 | 0 | 18,700 | | | | |
| | Motor Fuel Tax | 10,565,358 | 10,565,358 | 0 | 0 | | | | |
| | Sales Tax for Transportation & Public Safety | 35,585,785 | 35,585,785 | 0 | 0 | | | | |
| | Solid Waste Management Tax | 200,000 | 201,635 | 0 | 1,635 | | | | |
| | HUD Grants | 4,756,647 | 4,756,647 | 0 | 0 | | | | |
| | Workforce Development | 5,114,282 | 5,114,282 | 0 | 0 | | | | |
| | **TOTAL SPECIAL REVENUE** | **65,296,055** | **64,450,864** | **0** | **845,191** | | | | |
| | **CAPITAL PROJECT** | | | | | | | | |
| | **DEBT SERVICE FUNDS** | | | | | | | | |
| | 2008 GO Bonds | 2,865,681 | 2,865,681 | 0 | 0 | | | | |
| | 2010A Taxable GO Bonds | 1,596,634 | 1,596,634 | 0 | 0 | | | | |
| | 2011A Tax Exempt GO Bonds | 965,200 | 965,200 | 0 | 0 | | | | |
| | 2013 GO Road Bonds | 2,647,800 | 2,647,800 | 0 | 0 | | | | |
| | 2015 GO Alternate Bond | 5,035,125 | 5,035,125 | 0 | 0 | | | | |
| | **TOTAL DEBT SERVICE** | **13,110,440** | **13,110,440** | **0** | **0** | | | | |
| Proprietary Funds | **INTERNAL SERVICE** | | | | | | | | |
| | Health, Life & Dental Insurance | 45,204,401 | 45,204,401 | 0 | 0 | | | | |
| | **ENTERPRISE** | | | | | | | | |
| | Public Works | 40,925,850 | 43,577,776 | 178,845 | 2,830,771 | | | | |
| | ***TOTALS:*** | **509,425,935** | **349,530,255** | **161,881,060** | **3,676,162** | | | | |
| Special Service Areas | **SPECIAL SERVICE AREAS** | | | | | | | | |
| | Special Service Area #8 Loon Lake | 50,000 | 0 | 50,000 | 0 | | | | |
| | Special Service Area #12 The Woods of Ivanhoe | 34,490 | 90 | 34,400 | 0 | | | | |
| | Special Service Area #17 Construction | 56,640 | 0 | 56,640 | 0 | | | | |
| | Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction | 258,114 | 200 | 258,114 | 200 | | | | |
| | Special Service Area #16 | 2,555,000 | 0 | 2,555,000 | 0 | | | | |
| | | **2,954,244** | **290** | **2,954,154** | **200** | | | | |
| | ***GRAND TOTAL*** | **512,380,179** | **349,530,545** | **164,835,214** | **3,676,362** | | | | |
| | | | **514,365,758** | | | | | | |

## FY2018 Approved Budget without Double Appropriation

| | | Appropriation | FY18 Budget without Double Appropriation | Amount that is Double Appropriation |
|---|---|---|---|---|
| Government Funds | **PROPERTY TAX** | | | |
| | **OPERATING** | | | |
| | General Fund | 187,077,913 | 186,546,910 | 531,003 |
| | FICA | 12,146,104 | - | 12,146,104 |
| | IMRF . | 18,065,961 | - | 18,065,961 |
| | Liability Insurance and Risk Fund | 6,472,342 | 6,429,038 | 43,304 |
| | Veterans Assistance Commission | 498,678 | 457,626 | 41,052 |
| | Health Department | 76,276,865 | 76,170,065 | 106,800 |
| | Stormwater Management | 2,855,671 | 2,658,421 | 197,250 |
| | Division of Transportation | 19,969,575 | 18,791,945 | 1,177,630 |
| | Hulse Detention Center . | 6,860,537 | 6,537,087 | 323,450 |
| | Winchester House | 1,705,615 | 842,191 | 863,424 |
| | TB Clinic | 726,424 | 685,956 | 40,468 |
| | **SUB TOTAL OPERATING** | **332,655,684** | **299,119,239** | **33,536,445** |
| | **CAPITAL** | | | |
| | Bridge Tax | 3,930,964 | 3,930,964 | - |
| | Matching Tax | 8,302,541 | 8,302,541 | - |
| | **SUB TOTAL CAPITAL** | **12,233,505** | **12,233,505** | **-** |
| | **TOTAL PROPERTY TAX** | **344,889,189** | **311,352,744** | **33,536,445** |
| | **SPECIAL REVENUE** | | | |
| | Probation Services Fee . | 2,269,242 | 2,249,242 | 20,000 |
| | Law Library | 453,843 | 396,843 | 57,000 |
| | Transportation Safety Highway Hire-back Fund | 91,426 | 91,426 | - |
| | Children's Waiting Room Fund | 186,166 | 171,886 | 14,280 |
| | Neutral Site Custody Exchange Fee | 160,000 | 160,000 | - |
| | Court Automation | 1,589,548 | 1,573,805 | 15,743 |
| | Court Document Storage . | 334,540 | 334,540 | - |
| | Recorder Automation . | 1,419,977 | 1,383,090 | 36,887 |
| | Vital Records Automation | 65,539 | 63,795 | 1,744 |
| | State's Attorney Records Automation | 55,000 | 55,000 | 0 |
| | GIS Automation Fee | 2,202,000 | 2,202,000 | 0 |
| | Tax Sale Automation Fee | 92,700 | 92,700 | 0 |
| | Coroner Fees | 154,000 | 139,000 | 15,000 |
| | Motor Fuel Tax | 10,565,358 | 10,565,358 | 0 |
| | Sales Tax for Transportation & Public Safety | 35,585,785 | 35,585,785 | 0 |
| | Solid Waste Management Tax | 200,000 | 200,000 | 0 |
| | HUD Grants | 4,756,647 | 4,654,289 | 102,358 |
| | Workforce Development | 5,114,282 | 4,874,465 | 239,817 |
| | **TOTAL SPECIAL REVENUE** | **65,296,055** | **64,793,224** | **502,829** |
| | **CAPITAL PROJECT** | | | |
| | 2010A Bond Road Construction Projects | 0 | 0 | 0 |
| | 2011A Tax Exempt GO Bonds Road Construction Projects | 0 | 0 | 0 |
| | 2013 Bond Road Construction Projects | 0 | 0 | 0 |
| | 2015 GO Alternate Bond Construction Project | 0 | 0 | 0 |
| | SSA#16 Capital Project Fund | 0 | 0 | 0 |
| | **DEBT SERVICE FUNDS** | | | |
| | 2008 GO Bonds | 2,865,681 | - | 2,865,681 |
| | 2010A Taxable GO Bonds | 1,596,634 | - | 1,596,634 |
| | 2011A Tax Exempt GO Bonds | 965,200 | - | 965,200 |
| | 2013 GO Road Bonds | 2,647,800 | 2,647,800 | 0 |
| | 2015 GO Alternate Bond | 5,035,125 | 5,035,125 | 0 |
| | **TOTAL DEBT SERVICE** | **13,110,440** | **7,682,925** | **5,427,515** |
| Proprietary Funds | Health, Life & Dental Insurance | 45,204,401 | 11,686,518 | 33,517,883 |
| | **ENTERPRISE** | | | |
| | Public Works | 40,925,850 | 38,794,977 | 2,130,873 |
| Special Service Areas | **SPECIAL SERVICE AREAS** | | | |
| | Special Service Area #8 Loon Lake | 50,000 | 48,000 | 2,000 |
| | Special Service Area #12 The Woods of Ivanhoe | 34,490 | 34,490 | 0 |
| | Special Service Area #17 Ivanhoe Estates | 56,640 | 56,640 | 0 |
| | Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction | 258,114 | 258,114 | 0 |
| | Special Service Area #16 | 2,555,000 | 2,555,000 | 0 |
| | **TOTAL SPECIAL SERVICE AREAS** | **2,954,244** | **2,952,244** | **2,000** |
| | **GRAND TOTAL** | **512,380,179** | **437,262,632** | **75,117,545** |


Lake County FY2018 Revenue by Category
Transfers
$80,663,436
16%
Property Tax
$164,835,214
32%
Miscellaneous
$25,968,464
5%
Charges for Services
$72,515,501
14%
Intergovernmental
$73,468,853
14%
Sales and Other Taxes
$89,377,213
18%
Fines & Forefeitures
$1,284,507
.3%
Licenses & Permits
$5,820,070
1%

## Revenues by Fund and Category

| Fund | Fund Description | Category | ActualFY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| **Property Tax Operating Funds** | | | | | | |
| F101 | General Fund | Property Taxes | 62,375,056 | 74,332,213 | 74,332,213 | 80,188,079 |
| | | Other Taxes | 48,575,454 | 48,162,000 | 48,162,000 | 47,401,000 |
| | | Licenses & Permits | 3,401,295 | 3,440,640 | 3,440,640 | 3,700,540 |
| | | Fines and Forfeitures | 1,121,585 | 1,197,007 | 1,197,007 | 1,629,507 |
| | | Intergovernmental | 15,209,789 | 13,378,830 | 13,397,990 | 12,678,178 |
| | | Charges for Services | 17,376,512 | 16,552,790 | 16,552,790 | 15,892,858 |
| | | Transfers | 19,211,936 | 20,606,694 | 20,606,694 | 22,990,403 |
| | | Miscellaneous | 8,943,149 | 9,271,681 | 9,271,681 | 10,700,523 |
| **Total** | **F101** | | **176,214,775** | **186,941,854** | **186,961,015** | **195,181,088** |
| F202 | FICA | Property Taxes | 11,966,008 | 11,000,000 | 11,000,000 | 10,000,000 |
| | | Other Taxes | 19,314 | - | - | - |
| | | Miscellaneous | 19,128 | 4,836 | 4,836 | 4,836 |
| **Total** | **F202** | | **12,004,450** | **11,004,836** | **11,004,836** | **10,004,836** |
| F204 | IMRF | Property Taxes | 18,647,080 | 17,900,000 | 17,900,000 | 18,046,230 |
| | | Other Taxes | 30,362 | 17,500 | 17,500 | 17,500 |
| | | Miscellaneous | 11,860 | 2,231 | 2,231 | 2,231 |
| **Total** | **F204** | | **18,689,302** | **17,919,731** | **17,919,731** | **18,065,961** |
| F206 | Liability Insurance and Risk | Property Taxes | 5,584,309 | 5,600,000 | 5,600,000 | 5,200,000 |
| | | Other Taxes | 9,303 | 7,000 | 7,000 | 7,000 |
| | | Transfers | 38,522 | 42,011 | 42,011 | 36,855 |
| | | Miscellaneous | 644,879 | 651,396 | 651,396 | 651,396 |
| **Total** | **F206** | | **6,277,012** | **6,300,407** | **6,300,407** | **5,895,251** |
| F208 | Veterans Assistance Commission | Property Taxes | 339,102 | 259,822 | 259,822 | 250,000 |
| | | Other Taxes | 591 | 500 | 500 | 500 |
| | | Intergovernmental | - | - | 25,000 | - |
| | | Transfers | 33,554 | 32,766 | 32,766 | 32,489 |
| | | Miscellaneous | 3,630 | 2,001 | 2,001 | 2,000 |
| **Total** | **F208** | | **376,876** | **295,089** | **320,089** | **284,989** |
| F210 | Health Department | Property Taxes | 21,811,405 | 16,806,837 | 16,806,837 | 16,905,339 |
| | | Other Taxes | 34,888 | - | - | - |
| | | Licenses & Permits | 2,079,773 | 2,016,680 | 2,016,680 | 2,119,530 |
| | | Fines and Forfeitures | 31,139 | 32,000 | 32,000 | 32,000 |
| | | Intergovernmental | 40,011,178 | 42,427,444 | 45,352,173 | 42,279,110 |
| | | Charges for Services | 3,254,205 | 3,923,369 | 3,923,369 | 3,719,614 |
| | | Transfers | 7,471,584 | 7,870,011 | 7,870,011 | 7,870,199 |
| | | Miscellaneous | 2,377,666 | 394,000 | 394,000 | 351,073 |
| **Total** | **F210** | | **77,071,838** | **73,470,341** | **76,395,070** | **73,276,865** |
| F212 | Stormwater Management | Property Taxes | 1,769,124 | 1,700,085 | 1,700,085 | 1,000,000 |
| | | Other Taxes | 3,068 | 2,600 | 2,600 | 2,600 |
| | | Intergovernmental | 2,114,668 | 382,483 | 4,612,574 | 308,599 |
| | | Charges for Services | 332,404 | 305,000 | 305,000 | 320,000 |
| | | Transfers | 273,653 | 270,444 | 270,444 | 261,625 |
| | | Miscellaneous | 376,222 | 3,545 | 3,545 | 3,545 |
| **Total** | **F212** | | **4,869,138** | **2,664,157** | **6,894,248** | **1,896,369** |
| F214 | Division of Transportation | Property Taxes | 14,074,935 | 14,114,878 | 14,114,878 | 14,943,515 |
| | | Other Taxes | 22,784 | 13,500 | 13,500 | 13,500 |
| | | Intergovernmental | 411,029 | 489,300 | 697,624 | 489,300 |
| | | Charges for Services | 1,776,397 | 1,780,458 | 1,780,458 | 1,872,627 |
| | | Transfers | 2,246,869 | 1,948,252 | 1,948,252 | 1,790,531 |
| | | Miscellaneous | 149,199 | 854,782 | 854,782 | 860,102 |
| **Total** | **F214** | | **18,681,214** | **19,201,170** | **19,409,494** | **19,969,575** |
| F216 | Hulse Detention Center | Property Taxes | 3,290,757 | 1,000,000 | 1,000,000 | 1,000,000 |
| | | Other Taxes | 5,334 | - | - | - |

## Revenues by Fund and Category

| Fund | Fund Description | Category | ActualFY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| | | Intergovernmental | 3,402,845 | 3,505,165 | 3,505,165 | 3,591,585 |
| | | Charges for Services | 13,335 | 16,000 | 16,000 | 11,000 |
| | | Transfers | 1,267,678 | 1,441,578 | 1,441,578 | 1,272,052 |
| | | Miscellaneous | 104,676 | 61,491 | 61,491 | 61,491 |
| **Total** | **F216** | | **8,084,625** | **6,024,234** | **6,024,234** | **5,936,128** |
| F218 | Winchester House | Property Taxes | 2,310,845 | 2,317,273 | 2,317,273 | 1,705,615 |
| | | Other Taxes | 3,650 | - | - | - |
| | | Miscellaneous | 770 | - | - | - |
| **Total** | **F218** | | **2,315,265** | **2,317,273** | **2,317,273** | **1,705,615** |
| F220 | TB Clinic | Property Taxes | 592,434 | 356,885 | 356,885 | 300,000 |
| | | Other Taxes | 1,271 | - | - | - |
| | | Intergovernmental | 17,670 | 11,934 | 11,934 | 11,860 |
| | | Charges for Services | 51,668 | 56,827 | 56,827 | 58,725 |
| | | Transfers | 63,610 | 61,667 | 61,667 | 67,170 |
| | | Miscellaneous | 5,302 | 1,053 | 1,053 | 1,053 |
| **Total** | **F220** | | **731,955** | **488,366** | **488,366** | **438,808** |
| | | | | | | |
| **Total Property Tax Operating Funds** | | | **325,316,451** | **326,627,458** | **334,034,763** | **332,655,484** |
| | | | | | | |
| **Property Tax Capital Funds** | | | | | | |
| F232 | Bridge Tax | Property Taxes | 3,893,475 | 3,904,708 | 3,904,708 | 3,903,221 |
| | | Other Taxes | 6,298 | - | - | - |
| | | Intergovernmental | 0 | 253,000 | 805,000 | - |
| | | Miscellaneous | 22,291 | 15,792 | 15,792 | 27,743 |
| **Total** | **F232** | | **3,922,064** | **4,173,500** | **4,725,500** | **3,930,964** |
| F234 | Matching Tax | Property Taxes | 8,245,006 | 8,263,571 | 8,263,571 | 8,260,216 |
| | | Other Taxes | 13,398 | - | - | - |
| | | Intergovernmental | 135,001 | - | 196,822 | - |
| | | Miscellaneous | 29,578 | 26,229 | 26,229 | 42,325 |
| **Total** | **F234** | | **8,422,983** | **8,289,800** | **8,486,622** | **8,302,541** |
| | | | | | | |
| **Total Property Tax Capital Funds** | | | 12,345,046 | 12,463,300 | 13,212,122 | 12,233,505 |
| | | | | | | |
| **Special Revenue Funds** | | | | | | |
| F250 | Probation Services Fee | Charges for Services | 2,067,579 | 2,072,000 | 2,072,000 | 1,834,000 |
| | | Miscellaneous | 16,589 | 1,119 | 1,119 | 1,119 |
| **Total** | **250** | | **2,084,169** | **2,073,119** | **2,073,119** | **1,835,119** |
| F252 | Law Library | Charges for Services | 412,608 | 410,000 | 410,000 | 400,000 |
| | | Miscellaneous | 31,463 | 26,868 | 26,868 | 25,800 |
| **Total** | **F252** | | **444,071** | **436,868** | **436,868** | **425,800** |
| F253 | Transportation Safety Highway Hire-back | Fines and Forfeitures | 71,597 | 55,000 | 55,000 | 55,000 |
| **Total** | **F253** | | **71,597** | **55,000** | **55,000** | **55,000** |
| F254 | Children's Waiting Room | Charges for Services | 188,439 | 193,000 | 193,000 | 180,000 |
| | | Miscellaneous | 1,122 | 446 | 446 | 500 |
| **Total** | **F254** | | **189,561** | **193,446** | **193,446** | **180,500** |
| F255 | Neutral Site Custody Exchange Fee | Charges for Services | 128,538 | 124,000 | 124,000 | 124,500 |
| | | Miscellaneous | 1,283 | 296 | 296 | 500 |
| **Total** | **F255** | | **129,821** | **124,296** | **124,296** | **125,000** |
| F256 | Court Automation | Charges for Services | 989,494 | 1,025,000 | 1,025,000 | 1,000,000 |
| | | Miscellaneous | 9,339 | 7,500 | 7,500 | 6,000 |
| **Total** | **F256** | | **998,833** | **1,032,500** | **1,032,500** | **1,006,000** |
| F257 | Circuit Clerk Electronic Citation | Charges for Services | 85,602 | 100,000 | 100,000 | 90,000 |
| | | Miscellaneous | 2,485 | 2,000 | 2,000 | 1,000 |
| **Total** | **F257** | | **88,087** | **102,000** | **102,000** | **91,000** |

## Revenues by Fund and Category

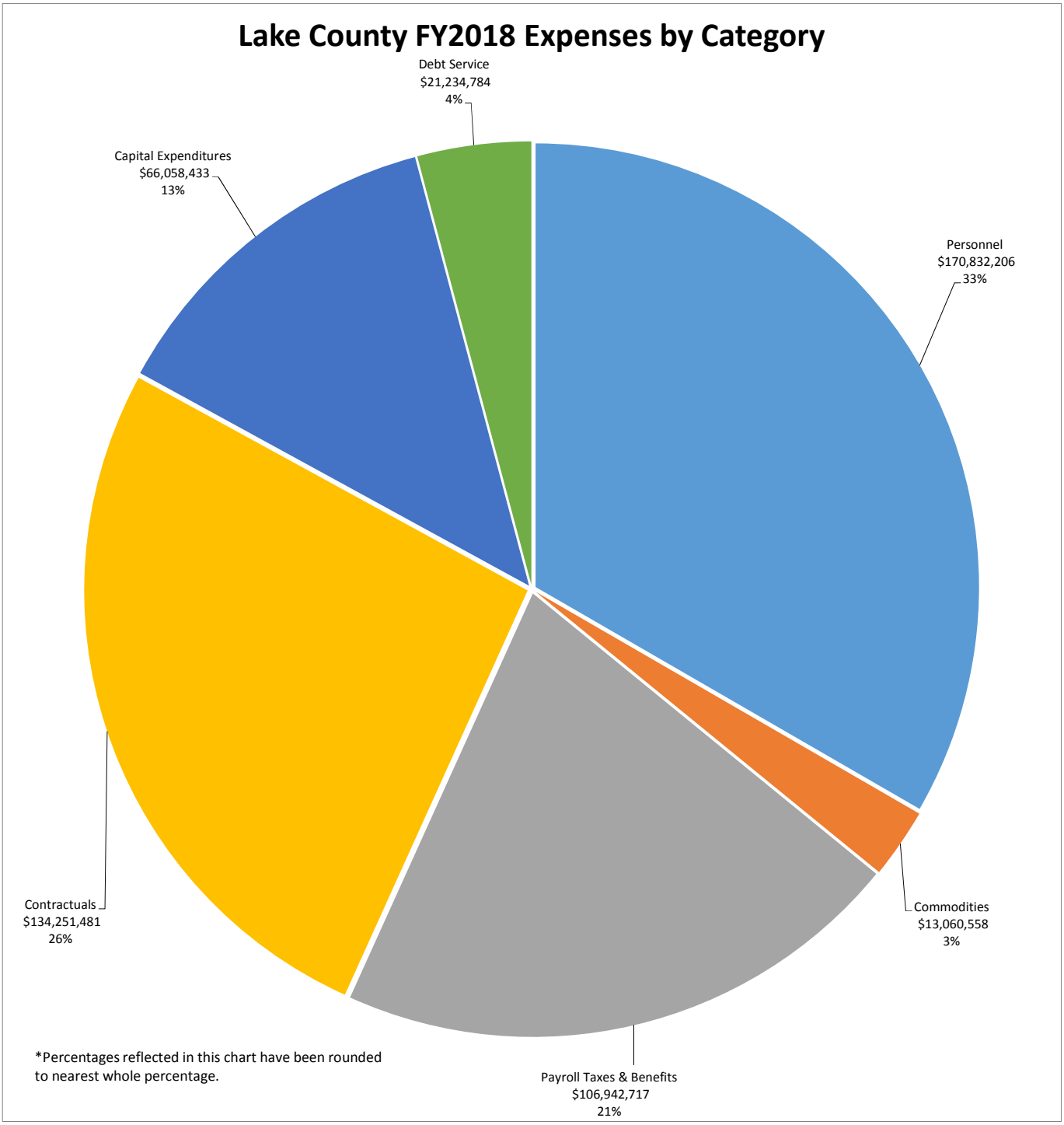
| Fund | Fund Description | Category | ActualFY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| F258 | Court Document Storage | Intergovernmental | 11,958 | - | - | - |
| | | Charges for Services | 24,595 | 30,000 | 30,000 | 41,000 |
| | | Miscellaneous | 420,489 | 452,000 | 452,000 | 426,000 |
| **Total** | **F258** | | **457,042** | **482,000** | **482,000** | **467,000** |
| F260 | Recorder Automation | Charges for Services | 1,020,723 | 986,553 | 986,553 | 1,486,553 |
| | | Transfers | - | 155,699 | 155,699 | - |
| | | Miscellaneous | 10,764 | 3,715 | 3,715 | 3,715 |
| **Total** | **F260** | | **1,031,486** | **1,145,967** | **1,145,967** | **1,490,268** |
| F262 | Vital Records Automation | Charges for Services | 76,184 | 74,400 | 74,400 | 73,400 |
| | | Transfers | - | 6,250 | 6,250 | - |
| | | Miscellaneous | 369 | 175 | 175 | - |
| **Total** | **F262** | | **76,553** | **80,825** | **80,825** | **73,400** |
| F263 | SAO Records Automation | Charges for Services | 54,226 | 54,000 | 54,000 | 50,000 |
| | | Miscellaneous | 954 | - | - | - |
| **Total** | **F263** | | **55,181** | **54,000** | **54,000** | **50,000** |
| F264 | GIS Automation Fee | Charges for Services | 585,382 | 600,000 | 600,000 | 2,200,000 |
| | | Miscellaneous | 2,634 | 2,000 | 2,000 | 2,000 |
| **Total** | **F264** | | **588,016** | **602,000** | **602,000** | **2,202,000** |
| | | Other Taxes | 24,460 | 25,000 | 25,000 | 20,000 |
| F266 | Tax Sale Automation Fee | Miscellaneous | 108,699 | 52,270 | 52,270 | 70,770 |
| **Total** | **F266** | | **133,159** | **77,270** | **77,270** | **90,770** |
| F267 | Coroner Fees | Charges for Services | 122,157 | 135,000 | 135,000 | 135,000 |
| | | Miscellaneous | 601 | 300 | 300 | 300 |
| **Total** | **F267** | | **122,758** | **135,300** | **135,300** | **135,300** |
| | | Other Taxes | 10,079,996 | 9,298,663 | 9,298,663 | 9,815,113 |
| F268 | Motor Fuel Tax | Intergovernmental | 755,305 | 1,049,300 | 1,101,500 | 633,700 |
| | | Miscellaneous | 47,710 | 25,637 | 25,637 | 116,545 |
| **Total** | **F268** | | **10,883,010** | **10,373,600** | **10,425,800** | **10,565,358** |
| | | Other Taxes | 31,101,965 | 33,500,000 | 33,500,000 | 32,100,000 |
| F269 | Sales Tax for Transportation & Public Safety | Intergovernmental | 1,194,593 | 4,199,500 | 19,214,056 | 2,974,400 |
| | | Miscellaneous | 354,167 | 198,900 | 198,900 | 511,385 |
| **Total** | **F269** | | **32,650,725** | **37,898,400** | **52,912,956** | **35,585,785** |
| F270 | Solid Waste Management | Charges for Services | 210,223 | 167,000 | 167,000 | 200,000 |
| | | Miscellaneous | 6,314 | 1,635 | 1,635 | 1,635 |
| **Total** | **F270** | | **216,537** | **168,635** | **168,635** | **201,635** |
| F740 | HUD Grants | Intergovernmental | 7,100,010 | 4,642,959 | 6,583,857 | 4,684,906 |
| | | Charges for Services | - | 8,720 | 8,720 | 10,024 |
| | | Transfers | - | 61,717 | 61,717 | 61,717 |
| **Total** | **F740** | | **7,100,010** | **4,713,396** | **6,654,294** | **4,756,647** |
| F750 | Workforce Development | Intergovernmental | 5,626,760 | 4,574,472 | 5,077,578 | 4,854,282 |
| | | Transfers | 217,194 | 260,000 | 260,000 | 260,000 |
| **Total** | **F750** | | **5,843,954** | **4,834,472** | **5,337,578** | **5,114,282** |
| **Total Special Revenue Funds** | | | **63,164,571** | **64,583,095** | **82,093,855** | **64,450,864** |
| **Capital Project Funds** | | | | | | |
| F403 | 2010A Bond Road Construction Projects | Miscellaneous | 9,042 | - | - | - |
| **Total** | **F403** | | **9,042** | **-** | **-** | **-** |
| F404 | 2011A Tax Exempt GO Bonds Road Construction Projects | Miscellaneous | 1,599 | - | - | - |
| **Total** | **F404** | | **1,599** | **-** | **-** | **-** |
| F406 | 2013 Bond Road Construction Projects | Miscellaneous | 5,511 | - | - | - |
| **Total** | **F406** | | **5,511** | **-** | **-** | **-** |
| F454 | SSA#16 Capital Project | Intergovernmental | 709,096 | - | - | - |

## Revenues by Fund and Category

| Fund | Fund Description | Category | ActualFY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| | | Miscellaneous | 1,565 | - | - | - |
| **Total** | **F454** | | **710,661** | **-** | - | **-** |
| | | | | | | |
| **Total Capital Project Funds** | | | **1,324,931** | **-** | **-** | **-** |
| | | | | | | |
| **Debt Service Funds** | | | | | | |
| F300 | 2008 GO Bonds | Transfers | 2,833,182 | 2,850,281 | 2,850,281 | 2,865,681 |
| **Total** | **F300** | | **2,833,182** | **2,850,281** | **2,850,281** | **2,865,681** |
| F303 | 2010A Taxable GO Bonds | Intergovernmental | 623,243 | 623,578 | 623,578 | 622,909 |
| | | Transfers | 985,735 | 973,056 | 973,056 | 973,725 |
| **Total** | **F303** | | **1,608,978** | **1,596,634** | **1,596,634** | **1,596,634** |
| F304 | 2011A Tax Exempt GO Bonds | Transfers | 965,700 | 965,200 | 965,200 | 965,200 |
| **Total** | **F304** | | **965,700** | **965,200** | **965,200** | **965,200** |
| F306 | 2013 GO Road Bonds | Transfers | 1,599,000 | 1,585,500 | 1,585,500 | 2,647,800 |
| **Total** | **F306** | | **1,599,000** | **1,585,500** | **1,585,500** | **2,647,800** |
| F307 | 2015A Debt Service Fund | Transfers | 5,011,675 | 5,037,875 | 5,037,875 | 5,035,125 |
| **Total** | **F307** | | **5,011,675** | **5,037,875** | **5,037,875** | **5,035,125** |
| | | | | | | |
| **Total Debt Service Funds** | | | **12,018,535** | **12,035,490** | **12,035,490** | **13,110,440** |
| | | | | | | |
| **Internal Service Funds** | | | | | | |
| F510 | Health, Life & Dental Insurance | Transfers | - | - | - | 14,981 |
| | | Miscellaneous | 43,142,362 | 45,189,420 | 45,189,420 | 45,189,420 |
| **Total** | **F510** | | **43,142,362** | **45,189,420** | **45,189,420** | **45,204,401** |
| | | | | | | |
| **Total Internal Service Funds** | | | **43,142,362** | **45,189,420** | **45,189,420** | **45,204,401** |
| | | | | | | |
| **Enterprise Funds** | | | | | | |
| F610 | Public Works | Property Taxes | 10,611 | 178,845 | 178,845 | 178,845 |
| | | Fines and Forfeitures | 811 | 500 | 500 | 500 |
| | | Intergovernmental | 262,399 | 340,026 | 340,026 | 340,026 |
| | | Charges for Services | 40,077,750 | 42,229,200 | 42,229,200 | 42,816,200 |
| | | Miscellaneous | 761,857 | 309,100 | 309,100 | 421,050 |
| **Total** | **F610** | | **41,113,428** | **43,057,671** | **43,057,671** | **43,756,621** |
| **Total** | **Enterprise Funds** | | **41,358,072** | **43,057,671** | **43,057,671** | **43,756,621** |
| | | | | | | |
| **Special Service Areas** | | | | | | |
| F272 | Special Service Area #8 Loon Lake | Property Taxes | 49,935 | 50,000 | 50,000 | 50,000 |
| | | Other Taxes | 33 | - | - | - |
| | | Miscellaneous | 246 | - | - | - |
| **Total** | **F272** | | **50,214** | **50,000** | **50,000** | **50,000** |
| F276 | Special Service Area #12 The Woods of Ivanhoe | Property Taxes | 34,400 | 34,400 | 34,400 | 34,400 |
| | | Miscellaneous | 202 | 90 | 90 | 90 |
| **Total** | **F276** | | **34,602** | **34,490** | **34,490** | **34,490** |
| F290 | Special Service Area #17 Ivanhoe Estates | Property Taxes | - | 56,640 | 56,640 | 56,640 |
| **Total** | **F290** | | **-** | **56,640** | **56,640** | **56,640** |
| | | | | | | |
| F350 | Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction | Property Taxes | 115,808 | 259,100 | 259,100 | 258,114 |
| | | Miscellaneous | 2,334,678 | 200 | 200 | 200 |
| **Total** | **F350** | | **2,450,486** | **259,300** | **259,300** | **258,314** |
| F352 | Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction | Property Taxes | 119,427 | - | - | 0 |
| | | Miscellaneous | 285 | - | - | - |
| **Total** | **F352** | | **119,712** | **-** | **-** | **-** |

## Revenues by Fund and Category

| Fund | Fund Description | Category | ActualFY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| F354 | Special Service Area #16 | Property Taxes | 2,576,515 | 2,555,000 | 2,555,000 | 2,555,000 |
| **Total** | **F354** | | **2,576,686** | **2,555,000** | **2,555,000** | **2,555,000** |
| **Total Special Service Areas** | | | **5,231,700** | **2,955,430** | **2,955,430** | **2,954,444** |
| **Total All Funds** | | | **503,901,669** | **506,911,863** | **532,578,750** | **514,365,758** |


Lake County FY2018 Expenses by Category
Debt Service
$21,234,784
4%
Capital Expenditures
$66,058,433
13%
Personnel
$170,832,206
33%
Contractuals
$134,251,481
26%
Commodities
$13,060,558
3%
Payroll Taxes & Benefits
$106,942,717
21%
*Percentages reflected in this chart have been rounded to nearest whole percentage.

## Expenses by Fund and Category

| Fund | Fund Description | Category | Actual FY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| **Property Tax Operating Funds** | | | | | | |
| F101 | General Fund | Personnel | 91,517,033 | 93,257,713 | 92,874,583 | 96,495,780 |
| | | Commodities | 3,326,336 | 3,929,343 | 3,941,811 | 3,948,793 |
| | | Benefits . | 34,779,103 | 35,728,932 | 35,728,932 | 36,406,886 |
| | | Contractuals | 32,337,073 | 33,716,815 | 38,110,983 | 37,494,792 |
| | | Capital Expenditures | 18,146,377 | 13,196,251 | 87,526,707 | 12,731,662 |
| **Total** | **101** | | **180,105,921** | **179,829,054** | **258,183,015** | **187,077,913** |
| F202 | FICA | Contractuals | 11,009,430 | 12,021,381 | 12,021,381 | 12,146,104 |
| **Total** | **202** | | **11,009,430** | **12,021,381** | **12,021,381** | **12,146,104** |
| F204 | IMRF | Contractuals | 17,237,098 | 17,974,812 | 17,974,813 | 18,065,961 |
| **Total** | **204** | | **17,237,098** | **17,974,812** | **17,974,813** | **18,065,961** |
| F206 | Liability Insurance and Risk | Personnel | 185,876 | 286,400 | 286,400 | 211,069 |
| | | Commodities | 45,249 | 87,500 | 87,500 | 67,500 |
| | | Benefits . | 66,574 | 74,841 | 74,841 | 68,629 |
| | | Contractuals | 6,065,882 | 6,234,144 | 6,234,144 | 6,125,144 |
| | | Capital Expenditures | - | 3,915 | 3,915 | - |
| **Total** | **206** | | **6,363,580** | **6,686,800** | **6,686,800** | **6,472,342** |
| F208 | Veterans Assistance Commission | Personnel | 191,204 | 197,185 | 197,185 | 195,816 |
| | | Commodities | 2,314 | 6,728 | 6,728 | 3,000 |
| | | Benefits . | 69,478 | 69,076 | 69,076 | 68,910 |
| | | Contractuals | 179,210 | 268,824 | 293,824 | 230,952 |
| | | Capital Expenditures | 1,884 | 3,276 | 3,276 | - |
| **Total** | **F208** | **AHEX** | **444,089** | **545,089** | **570,089** | **498,678** |
| F210 | Health Department | Personnel | 43,664,112 | 46,558,977 | 47,062,637 | 46,118,796 |
| | | Commodities | 2,046,465 | 2,110,404 | 2,351,131 | 2,384,679 |
| | | Benefits . | 16,093,033 | 17,754,647 | 17,938,054 | 17,496,443 |
| | | Contractuals | 8,692,571 | 9,136,940 | 9,733,661 | 9,130,348 |
| | | Capital Expenditures | 989,615 | 909,372 | 4,014,429 | 1,146,600 |
| **Total** | **F210** | | **71,485,796** | **76,470,341** | **81,099,912** | **76,276,865** |
| F212 | Stormwater Management | Personnel | 1,612,057 | 1,522,898 | 1,544,438 | 1,507,183 |
| | | Commodities | 39,355 | 41,100 | 41,100 | 41,100 |
| | | Benefits . | 507,806 | 479,649 | 481,272 | 512,898 |
| | | Contractuals | 1,800,665 | 659,493 | 1,805,537 | 695,290 |
| | | Capital Expenditures | 2,174,316 | 29,540 | 502,056 | 99,200 |
| **Total** | **F212** | | **6,134,200** | **2,732,680** | **4,374,403** | **2,855,671** |
| F214 | Division of Transportation | Personnel | 10,372,442 | 10,898,694 | 10,968,482 | 10,949,715 |
| | | Commodities | 1,889,868 | 2,025,290 | 2,089,121 | 1,994,290 |
| | | Benefits . | 3,939,530 | 4,168,516 | 4,168,516 | 3,701,257 |
| | | Contractuals | 2,051,704 | 2,146,778 | 2,178,858 | 2,147,575 |
| | | Capital Expenditures | 1,238,697 | 1,128,053 | 1,299,794 | 1,176,738 |
| **Total** | **F214** | | **19,492,241** | **20,367,331** | **20,704,771** | **19,969,575** |
| F216 | Hulse Detention Center | Personnel | 4,159,319 | 4,301,719 | 4,301,719 | 4,339,893 |
| | | Commodities | 169,512 | 169,420 | 169,420 | 169,420 |
| | | Benefits . | 1,568,181 | 1,661,506 | 1,661,506 | 1,574,229 |
| | | Contractuals | 558,301 | 627,441 | 627,441 | 670,495 |
| | | Capital Expenditures | 74,448 | 105,100 | 122,023 | 106,500 |
| **Total** | **F216** | | **6,529,761** | **6,865,186** | **6,882,109** | **6,860,537** |
| F218 | Winchester House | Contractuals | 431,988 | 2,317,273 | 2,317,273 | 1,705,615 |
| **Total** | **F218** | | **431,988** | **2,317,273** | **2,317,273** | **1,705,615** |
| F220 | TB Clinic | Personnel | 382,671 | 396,557 | 396,558 | 398,842 |
| | | Commodities | 26,914 | 22,710 | 22,710 | 26,950 |
| | | Benefits . | 143,054 | 170,370 | 170,370 | 164,950 |
| | | Contractuals | 110,152 | 132,020 | 132,020 | 134,482 |
| | | Capital Expenditures | - | 16,708 | 16,708 | 1,200 |
| **Total** | **F220** | | **662,791** | **738,366** | **738,366** | **726,424** |
| **Total Property Tax Operating Funds** | | | **319,896,895** | **326,548,313** | **411,552,930** | **332,655,684** |

## Expenses by Fund and Category

| Fund | Fund Description | Category | Actual FY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| **Property Tax Capital Funds** | | | | | | |
| F232 | Bridge Tax | Contractuals | 42,838 | 82,500 | 82,500 | 84,200 |
| | | Capital Expenditures | 5,538,931 | 4,091,000 | 8,961,800 | 3,846,764 |
| **Total** | **F232** | | **5,581,769** | **4,173,500** | **9,044,300** | **3,930,964** |
| F234 | Matching Tax | Contractuals | 86,417 | 137,100 | 137,100 | 139,800 |
| | | Capital Expenditures | 11,568,498 | 8,152,700 | 13,347,322 | 8,162,741 |
| **Total** | **F234** | | **11,654,915** | **8,289,800** | **13,484,422** | **8,302,541** |
| **Total Property Tax Capital Funds** | | | **17,236,684** | **12,463,300** | **22,528,722** | **12,233,505** |
| **Special Revenue Funds** | | | | | | |
| F250 | Probation Services Fee | Commodities | 104,085 | 134,000 | 168,995 | 144,000 |
| | | Contractuals | 1,412,539 | 2,086,121 | 2,137,121 | 1,959,242 |
| | | Capital Expenditures | 207,525 | 206,000 | 206,000 | 166,000 |
| **Total** | **250** | | **1,724,149** | **2,426,121** | **2,512,116** | **2,269,242** |
| F252 | Law Library | Personnel | 138,309 | 140,795 | 140,795 | 138,196 |
| | | Commodities | 100,189 | 100,500 | 100,500 | 100,500 |
| | | Benefits . | 68,344 | 70,456 | 70,456 | 63,295 |
| | | Contractuals | 152,575 | 150,103 | 150,103 | 151,853 |
| **Total** | **F252** | | **459,418** | **461,854** | **461,854** | **453,843** |
| F253 | Transportation Safety Highway Hire-back | Contractuals | - | 55,000 | 55,000 | 60,000 |
| | | Capital Expenditures | - | 23,297 | 23,297 | 31,426 |
| **Total** | **F253** | | **-** | **78,297** | **78,297** | **91,426** |
| F254 | Children's Waiting Room | Personnel | 106,401 | 108,479 | 108,479 | 97,189 |
| | | Commodities | 1,006 | 2,200 | 2,200 | 2,200 |
| | | Benefits . | 61,057 | 63,613 | 63,613 | 39,528 |
| | | Contractuals | 48,857 | 49,073 | 49,073 | 47,249 |
| **Total** | **F254** | | **217,320** | **223,365** | **223,365** | **186,166** |
| F255 | Neutral Site Custody Exchange Fee | Contractuals | 180,000 | 180,000 | 180,000 | 160,000 |
| **Total** | **F255** | | **180,000** | **180,000** | **180,000** | **160,000** |
| F256 | Court Automation | Personnel | 527,482 | 490,425 | 490,425 | 533,671 |
| | | Commodities | 9,358 | 29,000 | 29,000 | 29,000 |
| | | Benefits . | 176,138 | 160,564 | 160,564 | 175,669 |
| | | Contractuals | 398,309 | 640,398 | 923,607 | 684,508 |
| | | Capital Expenditures | 196,103 | 110,500 | 244,908 | 166,700 |
| **Total** | **F256** | | **1,307,390** | **1,430,887** | **1,848,504** | **1,589,548** |
| F257 | Circuit Clerk Electronic Citation | Contractuals | 35,000 | - | 300,400 | - |
| **Total** | **F257** | | **35,000** | **-** | **300,400** | **-** |
| F258 | Court Document Storage | Contractuals | 717,292 | 460,000 | 619,090 | 334,540 |
| | | Capital Expenditures | 5,471 | - | 44,806 | - |
| **Total** | **F258** | | **722,763** | **460,000** | **663,896** | **334,540** |
| F260 | Recorder Automation | Personnel | 649,185 | 868,966 | 868,966 | 724,632 |
| | | Commodities | 2,986 | 8,000 | 8,000 | 8,000 |
| | | Benefits . | 272,267 | 384,494 | 384,494 | 295,199 |
| | | Contractuals | 250,835 | 315,373 | 315,373 | 326,537 |
| | | Capital Expenditures | 1,058 | 65,609 | 65,609 | 65,609 |
| **Total** | **F260** | | **1,176,331** | **1,642,441** | **1,642,441** | **1,419,977** |
| F262 | Vital Records Automation | Personnel | 33,927 | 34,571 | 34,571 | 34,899 |
| | | Benefits . | 26,540 | 27,644 | 27,644 | 27,466 |
| | | Contractuals | 1,796 | 4,816 | 4,816 | 3,174 |
| **Total** | **F262** | | **62,263** | **67,031** | **67,031** | **65,539** |
| F263 | SAO Records Automation | Commodities | - | 15,600 | 15,600 | 15,000 |
| | | Contractuals | - | 20,000 | 20,000 | 20,000 |
| | | Capital Expenditures | - | 20,000 | 20,000 | 20,000 |
| **Total** | **F263** | | **-** | **55,600** | **55,600** | **55,000** |
| F264 | GIS Automation Fee | Contractuals | 585,382 | 602,000 | 602,000 | 2,202,000 |

## Expenses by Fund and Category

| Fund | Fund Description | Category | Actual FY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| **Total** | **F264** | | **585,382** | **602,000** | **602,000** | **2,202,000** |
| F266 | Tax Sale Automation Fee | Commodities | - | 500 | 500 | 500 |
| | | Contractuals | 40,804 | 43,800 | 67,245 | 89,800 |
| | | Capital Expenditures | 5,776 | 2,400 | 2,400 | 2,400 |
| **Total** | **F266** | | **46,580** | **46,700** | **70,145** | **92,700** |
| F267 | Coroner Fees | Commodities | 42,521 | 51,624 | 51,624 | 58,500 |
| | | Contractuals | 97,511 | 70,800 | 70,800 | 85,500 |
| | | Capital Expenditures | 21,608 | 16,000 | 16,000 | 10,000 |
| **Total** | **F267** | | **161,641** | **138,424** | **138,424** | **154,000** |
| F268 | Motor Fuel Tax | Commodities | 1,599,670 | 1,970,700 | 2,018,410 | 2,029,900 |
| | | Contractuals | 1,023,766 | 1,195,500 | 1,410,700 | 1,264,000 |
| | | Capital Expenditures | 3,595,950 | 7,207,400 | 17,319,175 | 7,271,458 |
| **Total** | **F268** | | **6,219,386** | **10,373,600** | **20,748,285** | **10,565,358** |
| F269 | Sales Tax for Transportation & Public Safety | Contractuals | 3,978,560 | 4,329,572 | 4,329,572 | 5,493,100 |
| | | Capital Expenditures | 26,944,030 | 33,568,828 | 113,495,103 | 30,092,685 |
| **Total** | **F269** | | **30,922,590** | **37,898,400** | **117,824,675** | **35,585,785** |
| F270 | Solid Waste Management Tax | Contractuals | 198,537 | 168,635 | 168,635 | 200,000 |
| **Total** | **F270** | | **198,537** | **168,635** | **168,635** | **200,000** |
| F740 | HUD Grants | Personnel | 422,183 | 541,157 | 575,157 | 459,221 |
| | | Commodities | 3,522 | 7,200 | 7,200 | 15,255 |
| | | Benefits . | 159,355 | 209,149 | 209,149 | 186,766 |
| | | Contractuals | 6,059,810 | 3,951,112 | 6,827,303 | 4,095,405 |
| | | Capital Expenditures | 3,071 | 4,779 | 4,779 | - |
| **Total** | **F740** | | **6,647,942** | **4,713,396** | **7,623,587** | **4,756,647** |
| F750 | Workforce Development | Personnel | 1,597,404 | 1,709,128 | 1,709,128 | 1,699,576 |
| | | Commodities | 18,097 | 18,050 | 18,050 | 18,170 |
| | | Benefits . | 543,531 | 594,287 | 594,287 | 607,767 |
| | | Contractuals | 4,029,351 | 2,492,532 | 2,995,638 | 2,788,769 |
| | | Capital Expenditures | 11,137 | 20,475 | 20,475 | - |
| **Total F750** | | | **6,199,518** | **4,834,472** | **5,337,578** | **5,114,282** |
| **TotalSpecial Revenue Funds** | | | **56,866,208** | **65,801,223** | **160,546,833** | **65,296,055** |
| **Capital Project Funds** | | | | | | |
| F403 | 2010A Bond Road Construction Projects | Capital Expenditures | 1,795,778 | - | 7,192,253 | - |
| **Total** | **F403** | | **1,795,778** | **-** | **7,192,253** | **-** |
| F404 | 2011A Tax Exempt GO Bonds Road Construction Projects | Capital Expenditures | 75,769 | - | 778,627 | - |
| **Total** | **F404** | | **75,769** | **-** | **778,627** | **-** |
| F406 | 2013 Bond Road Construction Projects | Contractuals | 84,333 | - | - | - |
| | | Capital Expenditures | 1,468,228 | - | 892,413 | - |
| **Total** | **F406** | | **1,552,561** | **-** | **892,413** | **-** |
| **Total Capital Project Funds** | | | **23,353,417** | **-** | **70,915,319** | **-** |
| **Debt Service Funds** | | | | | | |
| F300 | 2008 GO Bonds | Contractuals | 480 | 3,500 | 3,500 | 3,500 |
| | | Debt Service | 2,833,181 | 2,846,781 | 2,846,781 | 2,862,181 |
| **Total** | **F300** | | **2,833,661** | **2,850,281** | **2,850,281** | **2,865,681** |
| F303 | 2010A Taxable GO Bonds | Contractuals | 1,232 | 3,500 | 3,500 | 3,500 |
| | | Debt Service | 1,593,134 | 1,593,134 | 1,593,134 | 1,593,134 |
| **Total** | **F303** | | **1,594,366** | **1,596,634** | **1,596,634** | **1,596,634** |
| F304 | 2011A Tax Exempt GO Bonds | Contractuals | 982 | 3,000 | 3,000 | 3,000 |
| | | Debt Service | 962,200 | 962,200 | 962,200 | 962,200 |
| **Total of F304** | | | **963,182** | **965,200** | **965,200** | **965,200** |
| F306 | 2013 GO Road Bonds | Contractuals | 608 | 3,500 | 3,500 | 800 |
| | | Debt Service | 1,599,000 | 1,585,500 | 1,585,500 | 2,647,000 |

## Expenses by Fund and Category

| Fund | Fund Description | Category | Actual FY2016 | County Board Approved FY2017 | Modified Budget FY2017 | County Board Approved FY2018 |
|---|---|---|---|---|---|---|
| **Total** | **F306** | | **1,599,608** | **1,589,000** | **1,589,000** | **2,647,800** |
| F307 | 2015A Debt Service Fund | Contractuals | 930 | 3,500 | 3,500 | 3,500 |
| | | Debt Service | 5,011,675 | 5,034,375 | 5,034,375 | 5,031,625 |
| **Total** | **F307** | | **5,012,605** | **5,037,875** | **5,037,875** | **5,035,125** |
| **Total Debt Service Funds** | | | **12,003,421** | **12,038,990** | **12,038,990** | **13,110,440** |
| **Internal Service Funds** | | | | | | |
| F510 | Health, Life & Dental Insurance | Personnel | 205,211 | 145,000 | 145,000 | 145,000 |
| | | Commodities | 1,268 | 15,000 | 15,000 | 15,000 |
| | | Benefits . | 41,261,576 | 42,947,000 | 42,947,000 | 42,961,981 |
| | | Contractuals | 1,652,577 | 2,082,420 | 2,082,420 | 2,082,420 |
| **Total** | **F510** | | **43,120,633** | **45,189,420** | **45,189,420** | **45,204,401** |
| **Total Internal Service Funds** | | | **43,120,633** | **45,189,420** | **45,189,420** | **45,204,401** |
| **Enterprise Funds** | | | | | | |
| F610 | Public Works | Personnel | 6,568,169 | 6,864,339 | 6,864,339 | 6,782,727 |
| | | Commodities | 2,188,133 | 1,860,721 | 1,928,351 | 1,984,901 |
| | | Benefits . | 2,582,833 | 2,742,227 | 2,742,227 | 2,590,845 |
| | | Contractuals | 20,478,248 | 20,295,933 | 22,653,916 | 23,281,096 |
| | | Capital Expenditures | 24,835,191 | 1,024,184 | 18,025,200 | 960,750 |
| | | Debt Service | 1,845,695 | 5,649,255 | 5,649,255 | 5,325,530 |
| **Total** | **F610** | | **58,498,268** | **38,436,658** | **57,863,287** | **40,925,850** |
| **Total** | **Enterprise Funds** | | **58,556,936** | **38,436,658** | **58,030,068** | **40,925,850** |
| **Special Service Areas** | | | | | | |
| F272 | Special Service Area #8 Loon Lake | Commodities | 1,554 | 3,400 | 13,786 | 3,900 |
| | | Contractuals | 39,228 | 46,600 | 57,912 | 46,100 |
| **Total** | **F272** | | **40,782** | **50,000** | **71,698** | **50,000** |
| F276 | Special Service Area #12 The Woods of Ivanhoe | Contractuals | 11,310 | 34,490 | 34,490 | 34,490 |
| **Total** | **F276** | | **11,310** | **34,490** | **34,490** | **34,490** |
| F290 | Special Service Area #17 Ivanhoe Estates | Contractuals | - | 56,640 | 56,640 | 56,640 |
| **Total** | **F290** | | **-** | **56,640** | **56,640** | **56,640** |
| F340 | Special Svc Area #10 North Hills | Contractuals | 355 | - | - | - |
| | | Debt Service | 77,194 | - | - | - |
| **Total** | **F340** | | **77,548** | **-** | **-** | **-** |
| F350 | Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constructiion | Contractuals | 74,226 | - | - | - |
| | | Debt Service | 2,392,401 | 254,797 | 254,797 | 258,114 |
| **Total** | **F350** | | **2,466,627** | **254,797** | **254,797** | **258,114** |
| F352 | Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction | Debt Service | 81,192 | - | - | - |
| **Total** | **F352** | | **81,192** | **-** | **-** | **-** |
| F354 | Special Service Area #16 | Debt Service | 305,000 | 2,555,000 | 2,555,000 | 2,555,000 |
| **Total** | **F354** | | **305,000** | **2,555,000** | **2,555,000** | **2,555,000** |
| **Total Special Service Areas** | | | **2,982,460** | **2,950,927** | **2,972,625** | **2,954,244** |
| **Total All Funds** | | | **534,016,653** | **503,428,831** | **783,774,907** | **512,380,179** |

| Projected Changes in Fund Balance | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Fund Balance 11/30/16 | FY17 Projected Revenues | FY17 Projected Expenses | Projected Fund Balance 11/30/17 | FY18 Budgeted Revenues | FY18 Budgeted Expenses | Projected Fund Balance 11/30/18 | % Change (FY17 to FY18) |
| *Property Tax Funds* | | | | | | | | |
| Corporate | $ 120,291,356 | $ 186,961,015 | $ 174,127,717 | **$ 133,124,654** | $ 195,181,088 | $ 187,077,913 | **$ 141,227,829** | |
| FICA | $ 5,434,632 | $ 11,004,836 | $ 12,021,381 | **$ 4,418,087** | $ 10,004,836 | $ 12,146,104 | **$ 2,276,819** | |
| IMRF | $ 3,620,955 | $ 17,919,731 | $ 17,974,812 | **$ 3,565,874** | $ 18,065,961 | $ 18,065,961 | **$ 3,565,874** | |
| Liability Insurance | $ 25,031,386 | $ 6,300,407 | $ 6,686,800 | **$ 24,644,993** | $ 5,895,251 | $ 6,472,342 | **$ 24,067,902** | |
| Veterans Assistance | $ 708,468 | $ 320,089 | $ 545,089 | **$ 483,468** | $ 284,989 | $ 498,678 | **$ 269,779** | |
| Health Department | $ 39,354,880 | $ 76,395,070 | $ 81,099,912 | **$ 34,650,038** | $ 73,276,865 | $ 76,276,865 | **$ 31,650,038** | |
| Stormwater Management | $ 1,178,154 | $ 6,894,248 | $ 4,374,403 | **$ 3,697,999** | $ 1,896,369 | $ 2,855,671 | **$ 2,738,697** | |
| Division of Transportation | $ 3,427,414 | $ 19,409,494 | $ 20,704,771 | **$ 2,132,137** | $ 19,969,575 | $ 19,969,575 | **$ 2,132,137** | |
| Hulse Detention Center | $ 6,826,717 | $ 6,024,234 | $ 6,882,109 | **$ 5,968,842** | $ 5,936,128 | $ 6,860,537 | **$ 5,044,433** | |
| Winchester House | $ 1 | $ 2,317,273 | $ 2,317,273 | **$ 1** | $ 1,705,615 | $ 1,705,615 | **$ 1** | |
| Tuberculosis Clinic | $ 1,264,375 | $ 488,366 | $ 738,366 | **$ 1,014,375** | $ 438,808 | $ 726,424 | **$ 726,759** | |
| *Capital Property Tax Funds* | | | | | | | | |
| Bridge Tax | $ 3,858,631 | $ 4,725,500 | $ 5,210,423 | **$ 3,373,708** | $ 3,930,964 | $ 3,930,964 | **$ 3,373,708** | |
| Matching Tax | $ 5,939,173 | $ 8,486,622 | $ 12,529,191 | **$ 1,896,604** | $ 8,302,541 | $ 8,302,541 | **$ 1,896,604** | |
| | **$ 216,936,142** | **$ 347,246,885** | **$ 345,212,247** | **$ 218,970,780** | **$ 344,888,990** | **$ 344,889,190** | **$ 218,970,580** | **0.00%** |
| | | | | ***County Reserve Policy requires 27.5% of budgeted expenses*** | | | | **63.49%** |
| *Special Revenue Funds* | | | | | | | | |
| Probation Services Fee | $ 3,387,069 | $ 2,073,119 | $ 2,512,116 | **$ 2,948,072** | $ 1,835,119 | $ 2,269,242 | **$ 2,513,949** | -14.73% |
| Law Library | $ 335,865 | $ 436,868 | $ 461,854 | **$ 310,879** | $ 425,800 | $ 453,843 | **$ 282,836** | -9.02% |
| Transportation Safety Hire Back | $ 274,439 | $ 55,000 | $ 78,297 | **$ 251,142** | $ 55,000 | $ 91,426 | **$ 214,716** | -14.50% |
| Children's Waiting Room | $ 244,088 | $ 193,446 | $ 223,365 | **$ 214,169** | $ 180,500 | $ 186,166 | **$ 208,503** | -2.65% |
| Neutral Site Custody Exchange Fee | $ 249,576 | $ 124,296 | $ 180,000 | **$ 193,872** | $ 125,000 | $ 160,000 | **$ 158,872** | -18.05% |
| Court Automation | $ 1,891,316 | $ 1,032,500 | $ 1,430,887 | **$ 1,492,929** | $ 1,006,000 | $ 1,589,548 | **$ 909,381** | -39.09% |
| Circuit Clerk E-Citation | $ 551,304 | $ 102,000 | $ 300,400 | **$ 352,904** | $ 91,000 | $ - | **$ 443,904** | 25.79% |
| Court Document Storage | $ 74,629 | $ 482,000 | $ 227,935 | **$ 328,694** | $ 467,000 | $ 334,540 | **$ 461,154** | 40.30% |
| Recorder Automation | $ 2,226,768 | $ 1,145,967 | $ 1,642,441 | **$ 1,730,294** | $ 1,490,268 | $ 1,419,977 | **$ 1,800,585** | 4.06% |
| Vital Records Automation | $ 82,056 | $ 80,825 | $ 67,031 | **$ 95,850** | $ 73,400 | $ 65,539 | **$ 103,711** | 8.20% |
| State's Attorney Records Automation | $ 261,342 | $ 54,000 | $ 55,600 | **$ 259,742** | $ 50,000 | $ 55,000 | **$ 254,742** | -1.92% |
| GIS Automation Fund | $ 184,326 | $ 602,000 | $ 602,000 | **$ 184,326** | $ 2,202,000 | $ 2,202,000 | **$ 184,326** | 0.00% |
| Tax Sale Automation | $ 678,147 | $ 77,270 | $ 70,145 | **$ 685,272** | $ 90,770 | $ 92,700 | **$ 683,342** | -0.28% |
| Coroner Fees | $ 137,677 | $ 135,300 | $ 138,424 | **$ 134,553** | $ 135,300 | $ 154,000 | **$ 115,853** | -13.90% |
| Motor Fuel Tax | $ 17,012,035 | $ 10,425,800 | $ 10,565,358 | **$ 16,872,477** | $ 10,565,358 | $ 10,565,358 | **$ 16,872,477** | 0.00% |
| 1/4% Sales Tax | $ 78,530,583 | $ 52,912,956 | $ 37,898,400 | **$ 93,545,139** | $ 35,585,785 | $ 35,585,785 | **$ 93,545,139** | 0.00% |
| Solid Waste Management | $ 1,364,288 | $ 168,635 | $ 168,635 | **$ 1,364,288** | $ 201,635 | $ 200,000 | **$ 1,365,923** | 0.12% |
| HUD | $ 349,275 | $ 6,654,294 | $ 4,713,396 | **$ 2,290,173** | $ 4,756,647 | $ 4,756,647 | **$ 2,290,173** | 0.00% |
| Workforce Development | $ (148,880) | $ 5,924,559 | $ 5,508,393 | **$ 267,286** | $ 5,114,282 | $ 5,114,282 | **$ 267,286** | 0.00% |
| *Debt Service Funds* | | | | | | | | |
| 2008 Bond Construction | $ 12,308 | $ 2,850,281 | $ 2,850,281 | **$ 12,308** | $ 2,865,681 | $ 2,865,681 | **$ 12,308** | 0.00% |
| 2010A Bond Construction | $ 511,389 | $ 1,596,634 | $ 1,596,634 | **$ 511,389** | $ 1,596,634 | $ 1,596,634 | **$ 511,389** | 0.00% |
| 2011A Bond Construction | $ 736,566 | $ 965,200 | $ 965,200 | **$ 736,566** | $ 965,200 | $ 965,200 | **$ 736,566** | 0.00% |
| 2013 GO Road Bonds | $ 3,132,657 | $ 1,585,500 | $ 1,589,000 | **$ 3,129,157** | $ 2,647,800 | $ 2,647,800 | **$ 3,129,157** | 0.00% |
| 2015 GO Alternate Bonds | $ 5,011,675 | $ 5,037,875 | $ 5,037,875 | **$ 5,011,675** | $ 5,035,125 | $ 5,035,125 | **$ 5,011,675** | 0.00% |
| *Internal Service Fund* | | | | | | | | |
| Health Life Dental | $ 7,819,943 | $ 45,189,420 | $ 45,189,420 | **$ 7,819,943** | $ 45,204,036 | $ 45,204,401 | **$ 7,819,578** | 0.00% |
| *Enterprise Fund* | | | | | | | | |
| Public Works | $ 72,755,826 | $ 43,057,671 | $ 43,316,952 | **$ 72,496,545** | $ 43,756,621 | $ 40,925,850 | **$ 75,327,316** | 3.90% |
| *Special Service Areas* | | | | | | | | |
| SSA #8 Loon Lake | $ 47,059 | $ 50,000 | $ 71,698 | **$ 25,361** | $ 50,000 | $ 50,000 | **$ 25,361** | 0.00% |
| SSA#10 North Hills | $ 79,900 | $ - | $ - | **$ 79,900** | $ - | $ - | **$ 79,900** | |
| SSA#12 Woods of Ivanhoe | $ 54,123 | $ 34,490 | $ 34,490 | **$ 54,123** | $ 34,490 | $ 34,490 | **$ 54,123** | 0.00% |
| SSA#13 Tax Exempt A | $ 176,251 | $ 259,300 | $ 254,797 | **$ 180,754** | $ 258,114 | $ 258,314 | **$ 180,554** | -0.11% |
| SSA#13 Taxable B | $ 73,889 | $ - | $ - | **$ 73,889** | $ - | $ - | **$ 73,889** | |
| SSA#16 Lake Michigan Water | $ 860,971 | $ 2,555,000 | $ 2,555,000 | **$ 860,971** | $ 2,555,000 | $ 2,555,000 | **$ 860,971** | 0.00% |
| SSA#17 Ivanhoe Estates | $ - | $ 56,640 | $ 56,640 | **$ -** | $ 56,640 | $ 56,640 | **$ -** | 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.

Special Revenue Funds with large balance swings can 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 were paid off 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.

SSA #13 Tax Exempt A Series 2013 Bonds were refunded and the new issuance of Series 2016 Bonds resulted in savings from lower interest costs.

# SUMMARY OF MAJOR REVENUE SOURCES

## FY2018 Revenue

FY2018 Total Projected Revenue: **$514.4 million**

Inter-Fund Transfers (revenue counted in more than one fund): **$80.7 million**

FY2018 Total Anticipated Revenue (excluding inter-fund transfers): **$433.7 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total $400 million, which is 77.8% 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 up 1.4% compared to FY2017, or $7.3 million. The increased revenue is driven by an increase in the property tax levy, interest income, and increases in various user fees and surcharges, such as recording fees on deeds. Sales and Other Taxes, which are State-shared revenues, have declined as the State of Illinois has reduced disbursement payments to counties and municipalities. For the Sales and Other Taxes category, there has been a $2.2 million combined decrease from the ¼% Supplemental Sales Tax and the State Income Tax. Intergovernmental transfers also decreased by $2.6 million, or 3.39%, but this is highly variable year-to-year based on the number and size of road construction projects.

### 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.

| | FY2016 Actual | FY2017 Adopted Budget | Budget FY2018 | FY2018 % of Overall Budget |
|---|---|---|---|---|
| **Major Revenues:** | | | | |
| Property Taxes | | | | |
| Operating | $ 143,167,361 | $ 145,387,993 | $ 149,538,778 | 29.1% |
| Capital | $ 12,173,027 | $ 12,168,279 | $ 12,163,437 | 2.4% |
| Special Service Areas | $ 2,630,555 | $ 3,133,985 | $ 3,132,999 | 0.6% |
| Sales and Other Taxes | $ 89,932,169 | $ 91,026,763 | $ 89,377,213 | 17.4% |
| Intergovernmental | $ 77,585,543 | $ 75,877,991 | $ 73,468,853 | 14.3% |
| Charges for Services | $ 68,848,020 | $ 70,843,317 | $ 72,515,501 | 14.1% |
| Total Major Revenues | $ 394,336,675 | $ 398,438,328 | $ 400,196,781 | **77.8%** |
| **Other Revenues:** | | | | |
| Licenses & Permits | $ 5,481,068 | $ 5,457,320 | $ 5,820,070 | 1.1% |
| Fines and Forfeitures | $ 1,225,132 | $ 1,284,507 | $ 1,717,007 | 0.3% |
| Rentals | $ 28,674,105 | $ 24,044,725 | $ 25,968,464 | 5.0% |
| Proceeds/Premium | | $ | $ | 0.0% |
| Total Other Revenues | $ 35,380,305 | $ 30,786,552 | $ 33,505,541 | **6.5%** |
| Total Revenues without Transfers | $ 429,716,980 | $ 429,224,880 | $ 433,702,322 | |
| **Transfers:** | | | | |
| Transfers | $ 73,506,466 | $ 77,686,884 | $ 80,663,436 | **15.7%** |
| HLD Transfers | | | | |
| **Total Revenue** | **$ 503,223,446** | **$ 506,911,863** | **$ 514,365,758** | |

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.

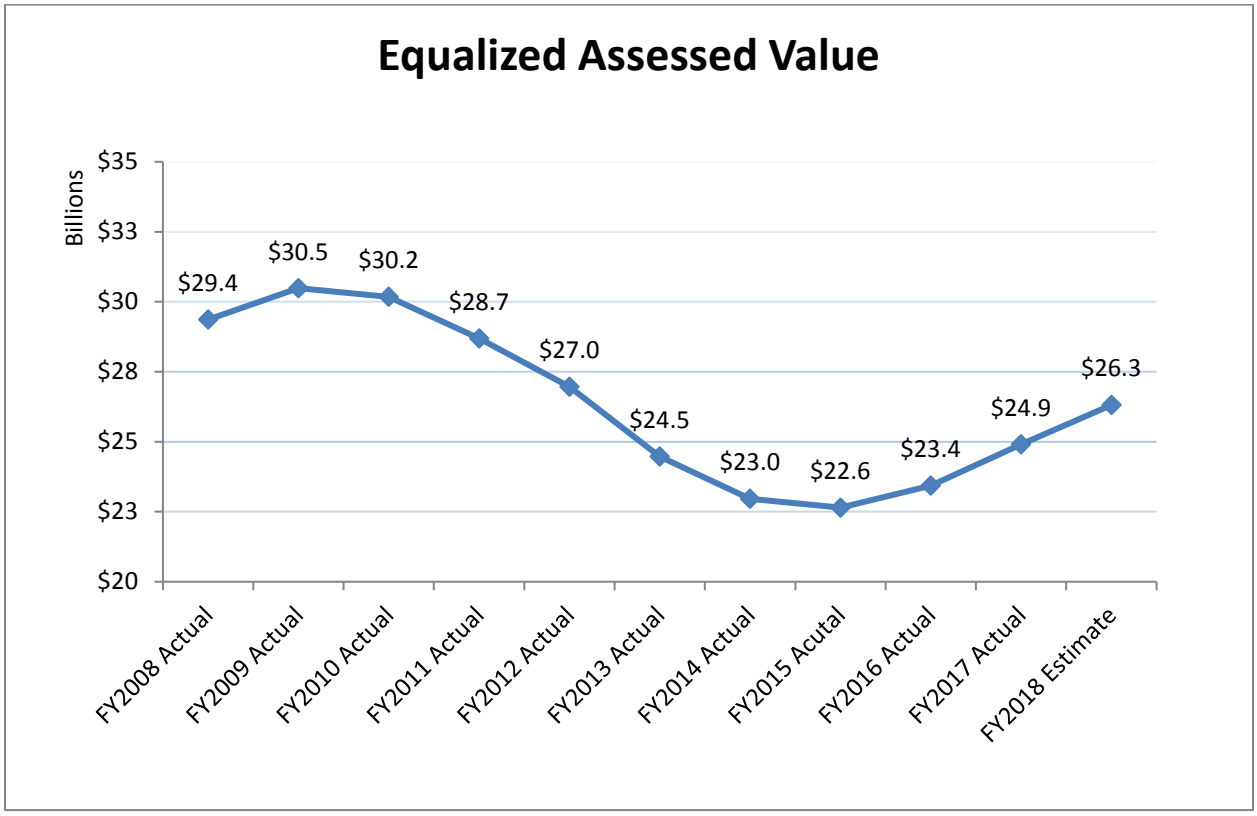
The final section is Transfers. The "Transfers" category is made up primarily of the interfund transfer of FICA (Social Security) and pension levies to the operating funds to reimburse them for those expenses. Similarly, the fund which captures all activity related to Health, Life and Dental (HLD) insurance 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 32.1% 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 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). The County experienced declining EAV from FY2010 through FY2015. The decreases were 1.04%, 4.93%, 6.88%, 8.38%, 6.15%, and 1.40% for the years FY2010, FY2011, FY2012, FY2013, FY2014 and FY2015, respectively. The EAV for FY2016 grew 3.49% and 6.25% in FY2017. It is projected to increase by 5.66% in FY2018.



The FY2018 levy totals $164,835,214. The estimated tax rate for the FY2018 budget using the estimated EAV discussed above is 0.56585. The levy is allocated as indicated in the following chart. Please note that it does not include Special Service Areas.

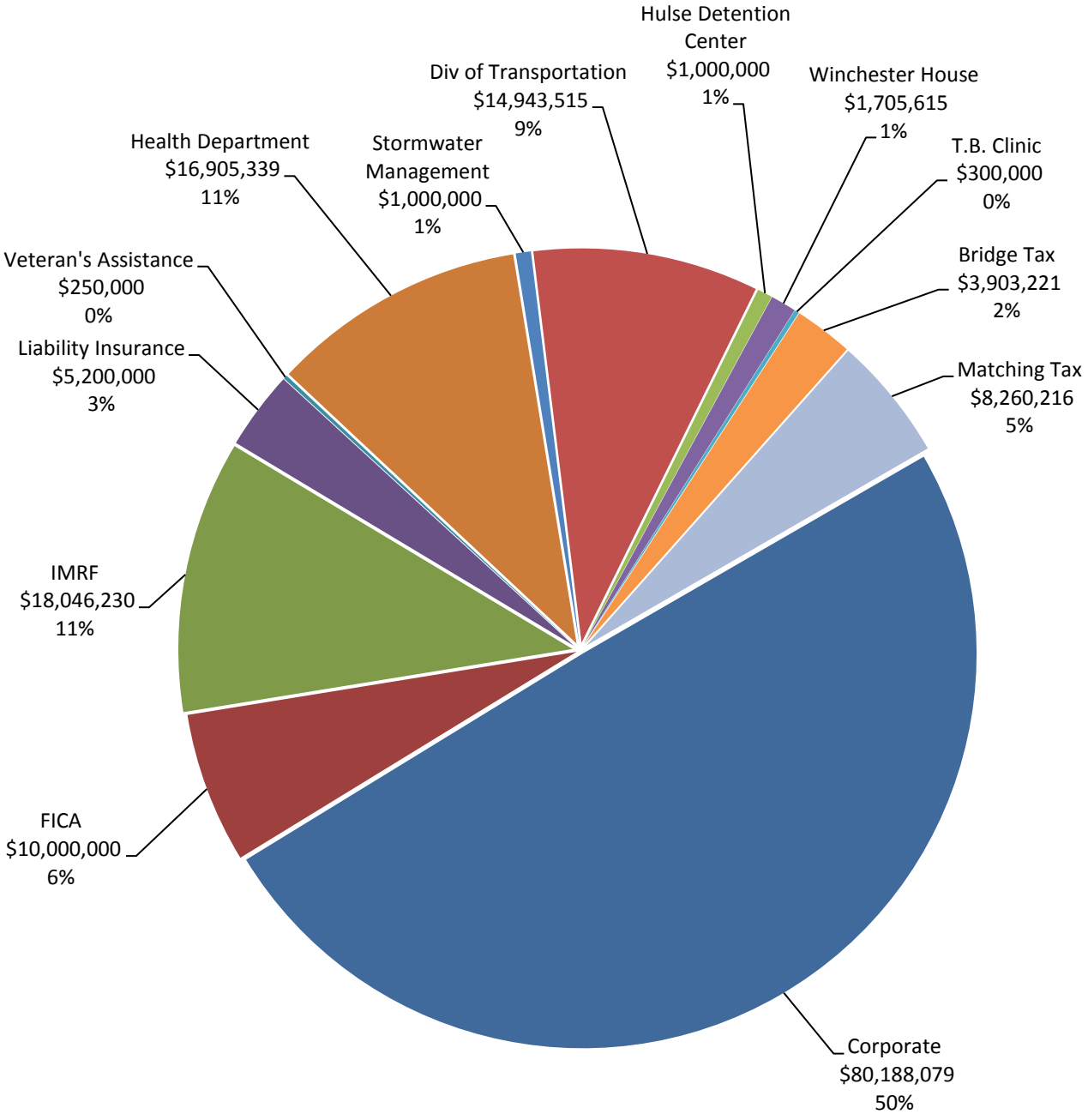
The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

**LAKE COUNTY**
**Property Tax 5 Year History**
**(FY2014 - FY2017 Actual Levy as Extended)**
**(FY2017 Estimate)**

| | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | -6.15% | | -1.40% | | 3.49% | | 6.25% | | 5.66% | |
| | $22,967,939,408 | | $22,646,844,107 | | $23,436,709,963 | | $24,901,806,380 | | $26,310,896,699 | |
| **FUND** | **LEVY** | **RATE** | **LEVY** | **RATE** | **LEVY** | **RATE** | **LEVY** | **RATE** | **LEVY** | **RATE** |
| **Corporate** | $ 63,391,513 | 0.276 | $ 65,149,535 | 0.287676 | $ 62,552,579 | 0.266900 | $ 74,273,373 | 0.298265 | $ 80,188,079 | 0.304771 |
| **FICA** | $ 10,565,252 | 0.046 | $ 11,776,812 | 0.052002 | $ 12,000,064 | 0.051202 | $ 11,000,124 | 0.044174 | $ 10,000,000 | 0.038007 |
| **IMRF** | $ 18,833,710 | 0.082 | $ 18,427,284 | 0.081368 | $ 18,700,151 | 0.079790 | $ 17,790,100 | 0.071441 | $ 18,046,230 | 0.068588 |
| **Liability Insurance** | $ 5,512,305 | 0.024 | $ 5,512,242 | 0.024340 | $ 5,600,202 | 0.023895 | $ 5,600,167 | 0.022489 | $ 5,200,000 | 0.019764 |
| **Veteran's Assistance** | $ 459,359 | 0.002 | $ 340,156 | 0.001502 | $ 340,067 | 0.001451 | $ 259,975 | 0.001044 | $ 250,000 | 0.000950 |
| **Health Department** | $ 19,522,749 | 0.085 | $ 19,905,670 | 0.087896 | $ 21,873,481 | 0.093330 | $ 16,806,976 | 0.067493 | $ 16,905,339 | 0.064252 |
| **Stormwater Management** | $ 2,067,115 | 0.009 | $ 1,974,125 | 0.008717 | $ 1,774,159 | 0.007570 | $ 1,700,295 | 0.006828 | $ 1,000,000 | 0.003801 |
| **Div of Transportation** | $ 14,240,122 | 0.062 | $ 14,115,099 | 0.062327 | $ 14,114,993 | 0.060226 | $ 14,115,091 | 0.056683 | $ 14,943,515 | 0.056796 |
| **Hulse Detention Center** | $ 3,215,512 | 0.014 | $ 3,288,095 | 0.014519 | $ 3,300,123 | 0.014081 | $ 1,000,057 | 0.004016 | $ 1,000,000 | 0.003801 |
| **Winchester House** | $ 1,607,756 | 0.007 | $ 1,338,202 | 0.005909 | $ 2,317,722 | 0.009889 | $ 2,317,362 | 0.009306 | $ 1,705,615 | 0.006483 |
| **T.B. Clinic** | $ 689,038 | 0.003 | $ 563,906 | 0.002490 | $ 594,121 | 0.002535 | $ 357,092 | 0.001434 | $ 300,000 | 0.001140 |
| **Bridge Tax** | $ 3,904,550 | 0.017 | $ 3,904,769 | 0.017242 | $ 3,904,556 | 0.016660 | $ 3,904,852 | 0.015681 | $ 3,903,221 | 0.014835 |
| **Matching Tax** | $ 8,268,458 | 0.036 | $ 8,268,589 | 0.036511 | $ 8,268,471 | 0.035280 | $ 8,263,664 | 0.033185 | $ 8,260,216 | 0.031395 |
| **TOTALS:** | $152,277,439 | 0.663 | $154,564,484 | 0.682499 | $155,340,689 | 0.662809 | $157,389,128 | 0.632039 | $161,702,215 | 0.614583 |

* This does not include Special Service Areas

# FY2018 Estimated Tax Levy by Fund



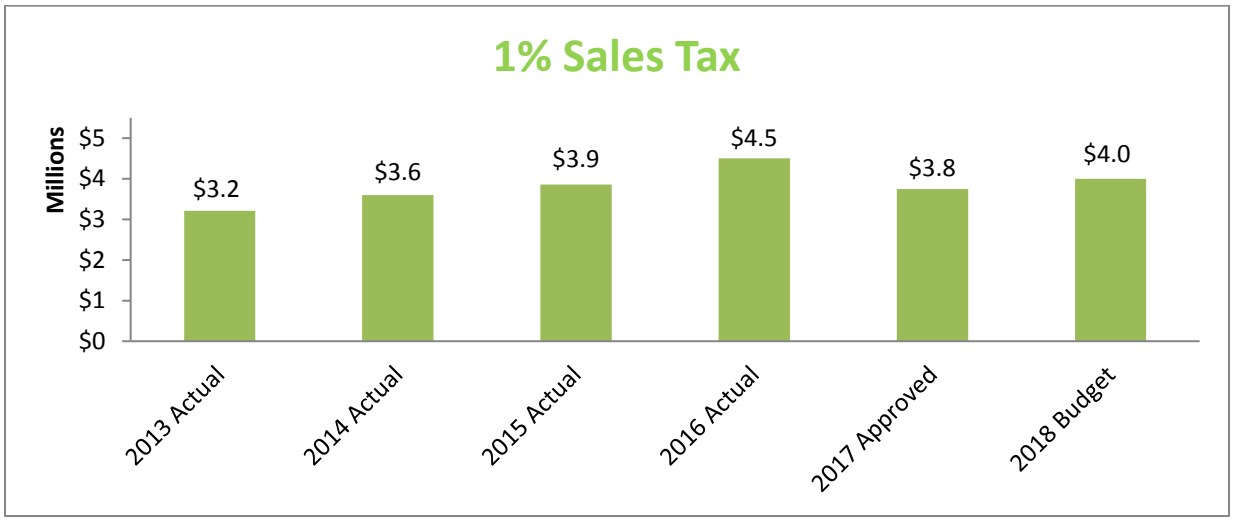
The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

## Sales and Other Taxes

The County receives 17.4% of its total revenue from sales taxes and other various tax revenues. The local and state economies drive these revenues. The County reviews historical trends from and the general economic conditions to estimate sales tax and income tax revenues. The two sales taxes are the 1% Sales Tax, which 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. Additional information on these two taxes follows.

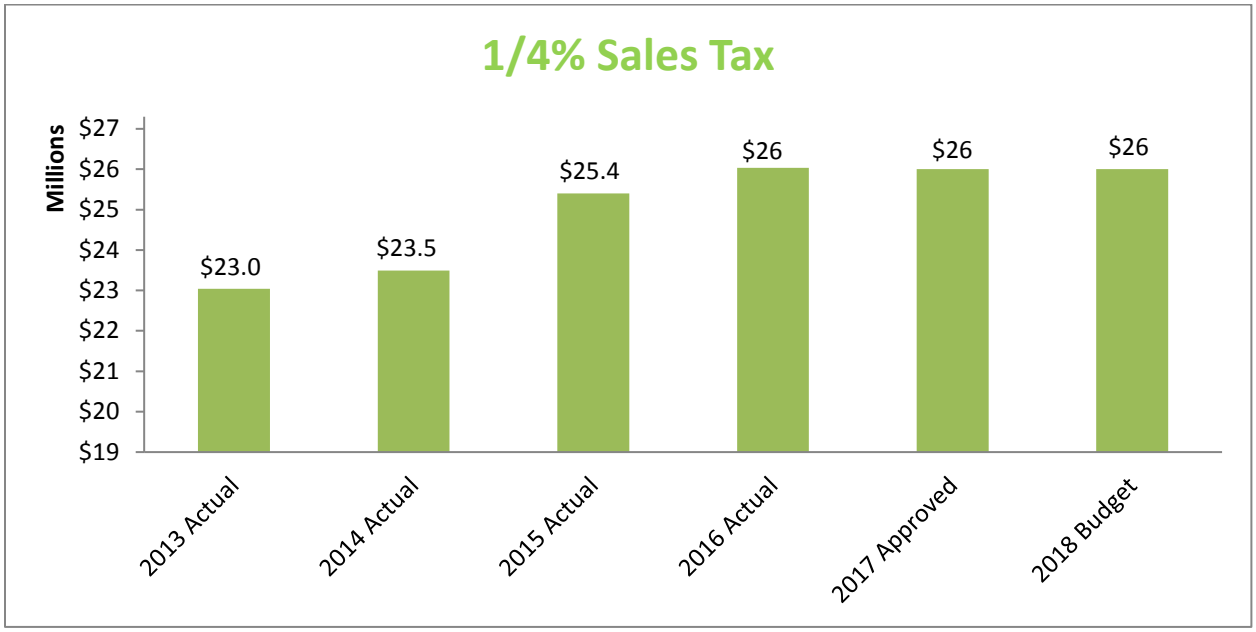
### *1% Sales Tax*

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 4.4% of this Sales and Other Tax revenue category. The budgeted amount for FY2018 is just slightly higher than FY2017.



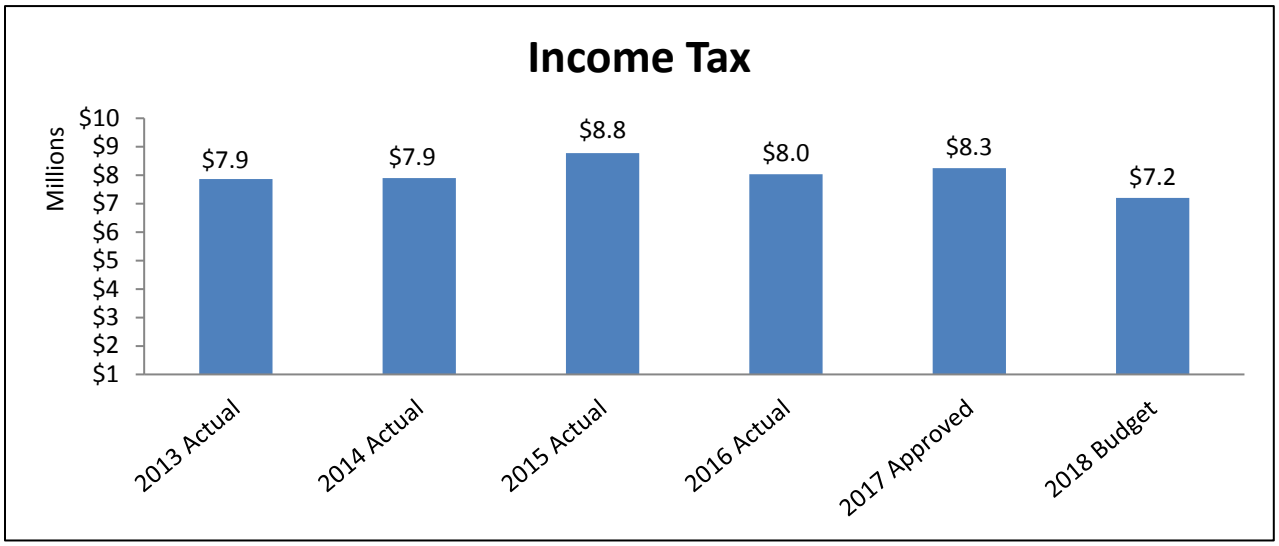
### *¼% Sales Tax*

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10% of total tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax has remained stable for the past several years and is expected to stay the same for FY2018.



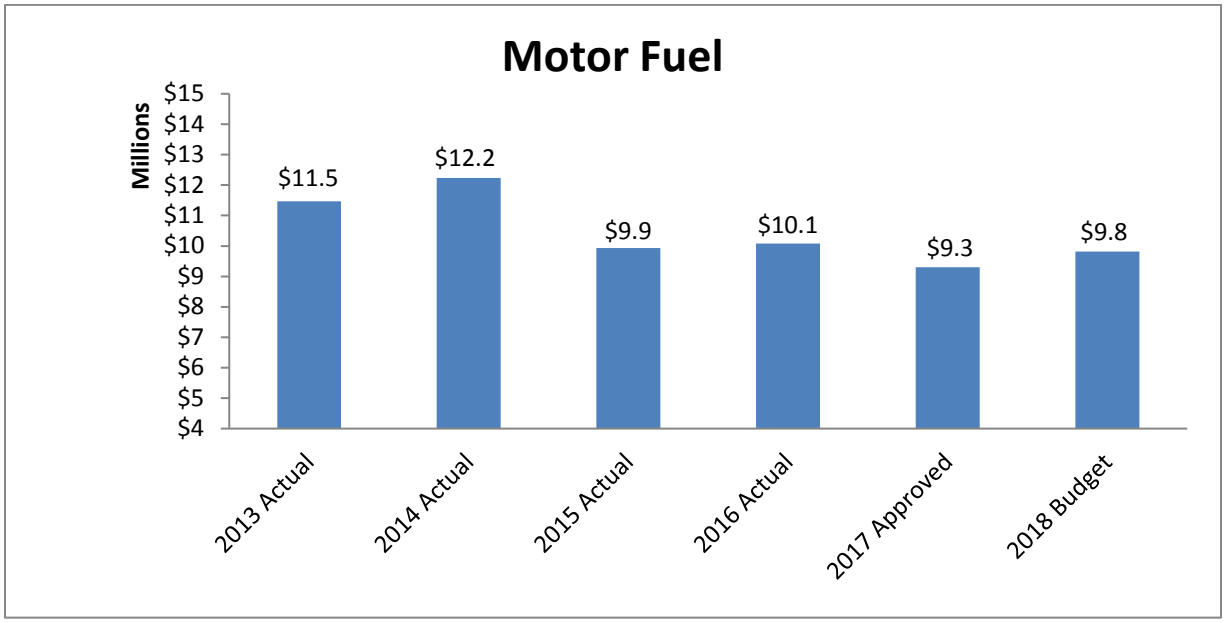

### *Income Tax*

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 2.8% of tax revenue. FY2018 income tax is projected to decrease by approximately $1M, primarily due to a 10% reduction form the State of Illinois.



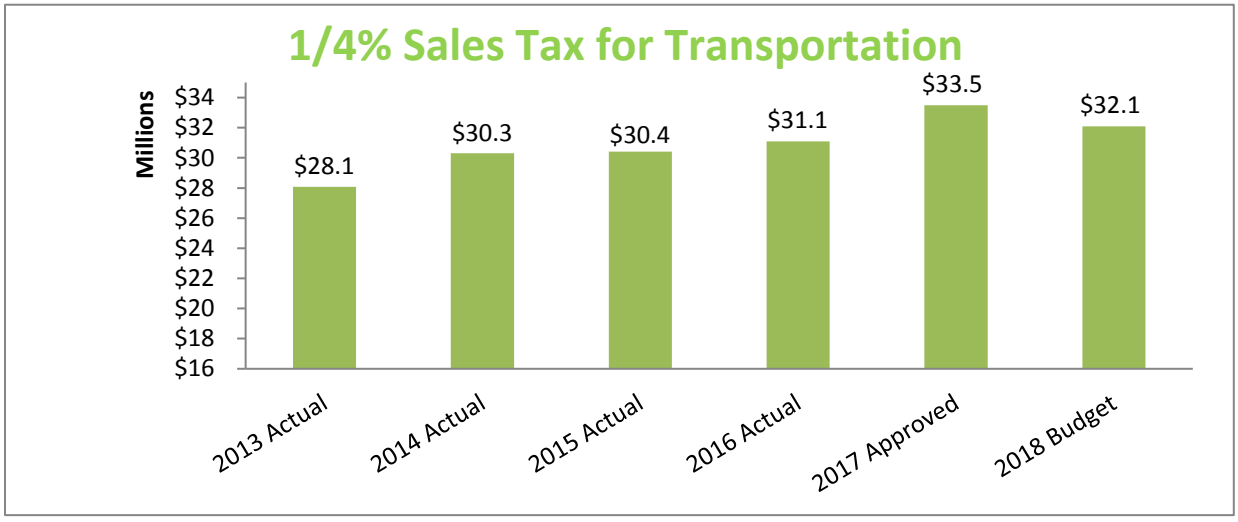

### *Motor Fuel Tax*

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 about 3.86% of total tax revenue.



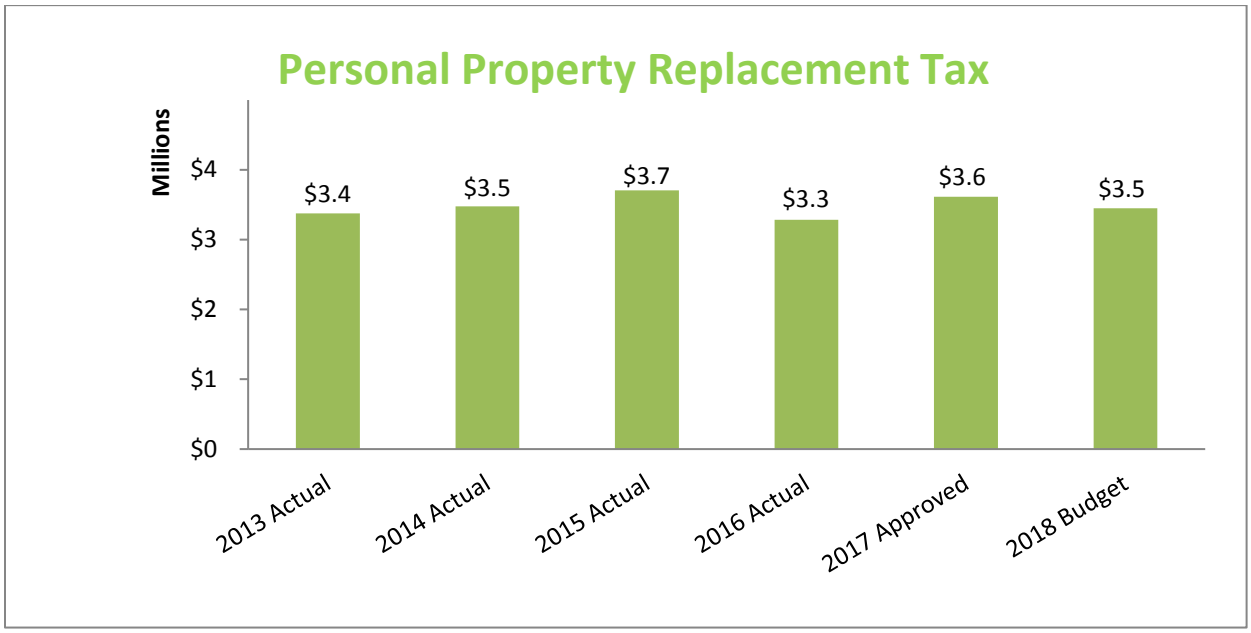

### *¼% Sales Tax for Transportation*

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 about 55% of total sales tax revenue. Based on current trending the FY2018 budget has decreased by $1.4M, primarily due to a 2% reduction from the State of Illinois.



### *Personal Property Replacement Tax*

The State's Personal Property Replacement Tax (PPRT) is collected by the State of Illinois, and paid to local governments, to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were abolished in the state's 1970 Constitution. These funds go directly into the general fund and are used for operations; they make up about 1.4% of total tax revenue. The amount received from the State of Illinois for FY2018 was reduced by $155,000 per year.




## Intergovernmental Revenue

The County receives 14.3% 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 FY2018 budget reflects an overall decrease in revenue from municipalities, townships, and other government bodies, however, this source of revenue is variable year-to-year as it depends on the size and amount of road construction projects that are taking place. Lake County often receives reimbursements for work done for other government agencies. Lake County continues to expand its shared services activity though intergovernmental contracts for inspections services and municipal contracts in the Sheriff's Office.

### 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.

### *Grants*

The County is reimbursed from various federal grants to provide employment services through the County's Workforce Development program, as well as housing assistance provided by Community Development (also known as Housing and Urban Development or the HUD Fund).

## 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, FY2018 charges for service are projected to be nearly $1.7M higher than the FY2017 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

**FY2018 Expenses**

FY2018 Total Projected Expense: **$512.4 million**

Double Appropriations (expenses reflected twice in the budget): **$75.1 million**

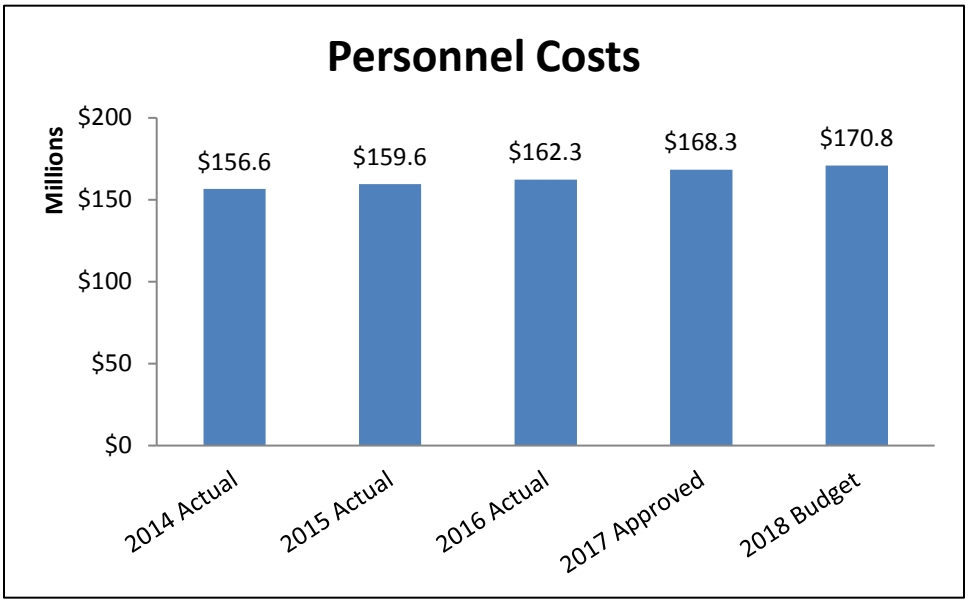
FY2018 Total Projected Expenses (excluding double appropriations): **$437.3 million**

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 | FY2016 Actual | FY2017 County Board Approved | FY2018 County Board Approved |
|---|---|---|---|
| Personnel | 162,332,985 | 168,323,003 | 170,832,206 |
| Commodities | 11,618,401 | 12,608,990 | 13,060,558 |
| Benefits | 102,318,399 | 107,306,971 | 106,942,717 |
| Contractuals | 123,079,428 | 124,803,439 | 134,251,481 |
| Capital Expenditures | 117,966,769 | 69,905,387 | 66,058,433 |
| Total Debt Service | 16,700,672 | 20,481,042 | 21,234,784 |
| **Total Expenses** | **$534,016,654** | **$503,428,832** | **$512,380,179** |

### Personnel Costs

Personnel costs are typically the largest expense for governmental organizations. Personnel costs are 33% 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.



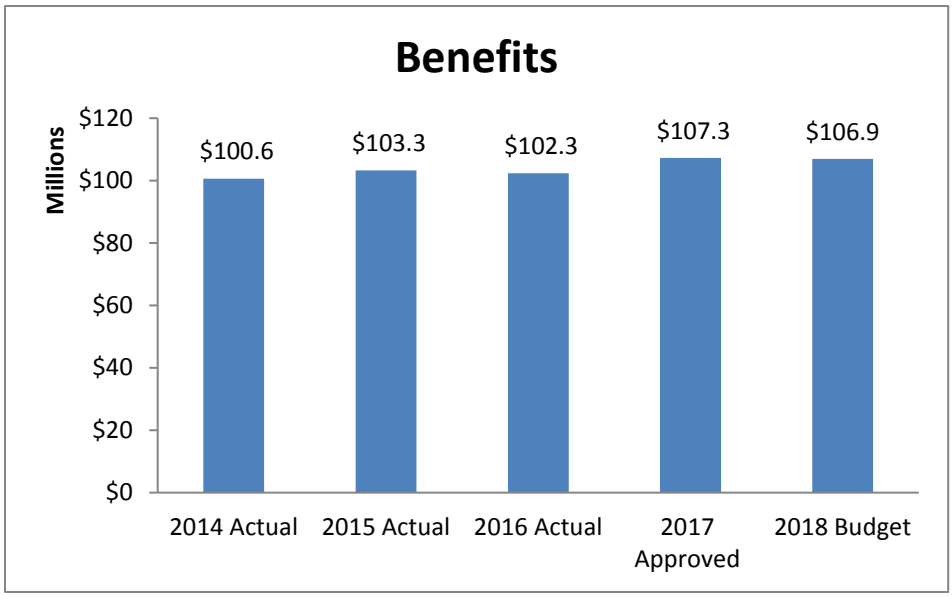
The County's headcount has decreased dramatically since 2010, when there were 2,743 full-time and 367 part-time positions. The FY2018 budget accommodates 2,439 full-time and 233 part-time positions.

## 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.

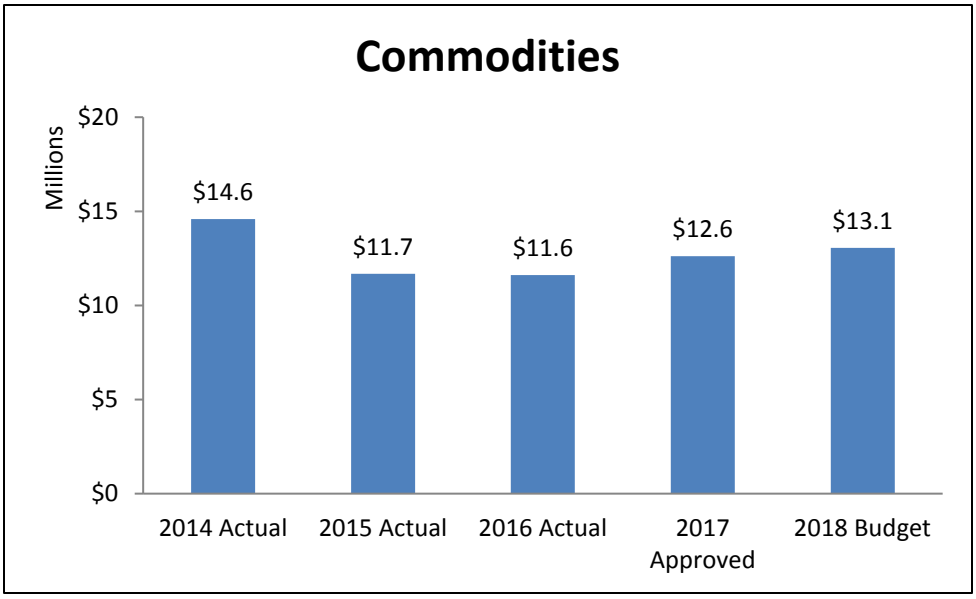
There was no budgeted increase in health care costs for FY2018. FICA costs are 7.65% of budgeted personnel expenses. IMRF and SLEP (the Sheriff portion of the IMRF fund) are a calculation based on personnel expenses. The total cost of employees, including personnel and benefits, is a combined 54% of the total expense budget.

## Estimating Benefit Costs

Since premium costs are known for the budget year, insurance benefits are budgeted 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 as well.

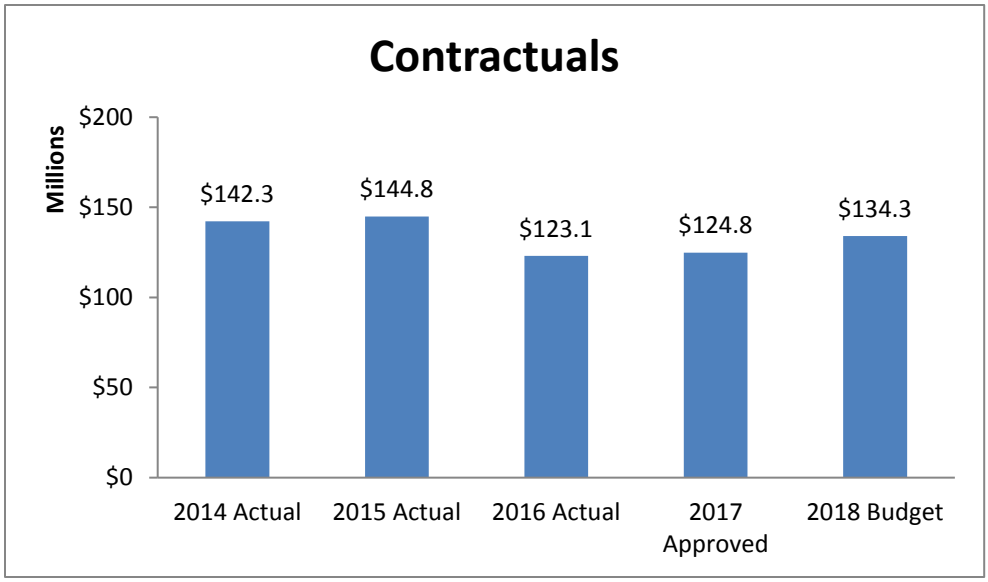
## Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2018 commodities budget has increased compared to FY2017. 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.



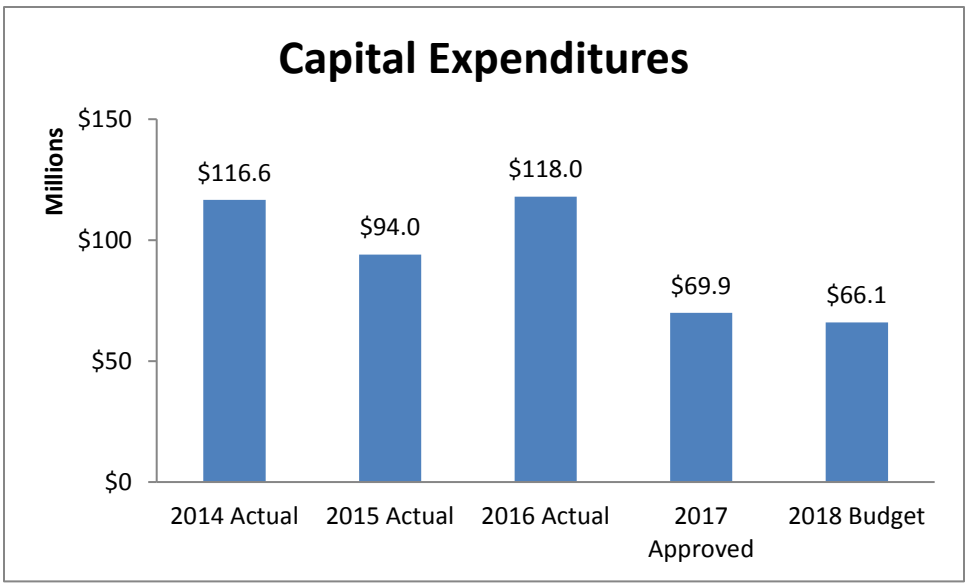

## Contractuals

This category captures all services. Things such as consulting, training, contracted services and other related activities are budgeted in this category based on known needs for the upcoming budget year. The FY2018 budget shows an increase compared to FY2017. This category is estimated based on known needs for professional services, outsourcing, and other contractual services.



## Capital Expenditures

Capital expenditures include items such as computers and vehicles 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.

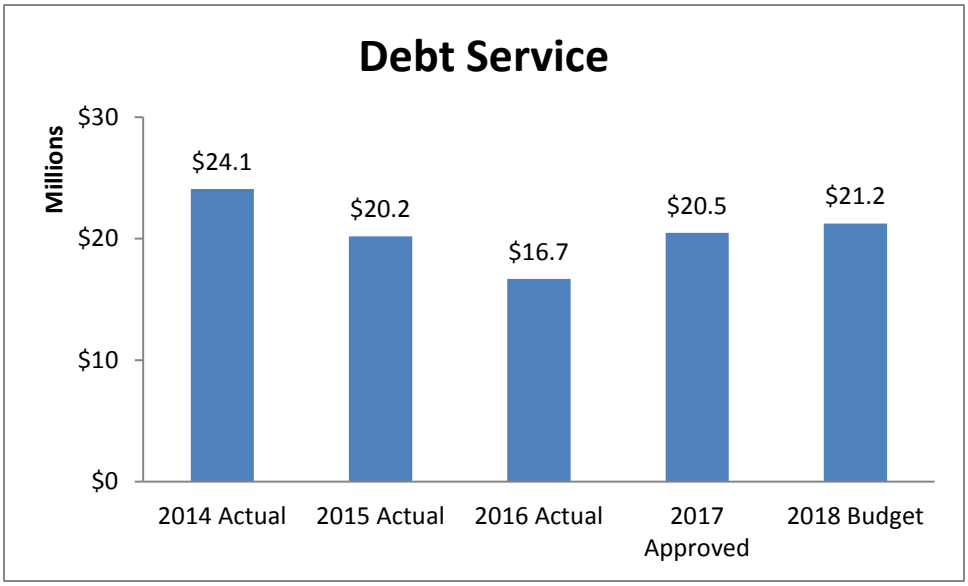



**Estimating Capital Expenditures**

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.



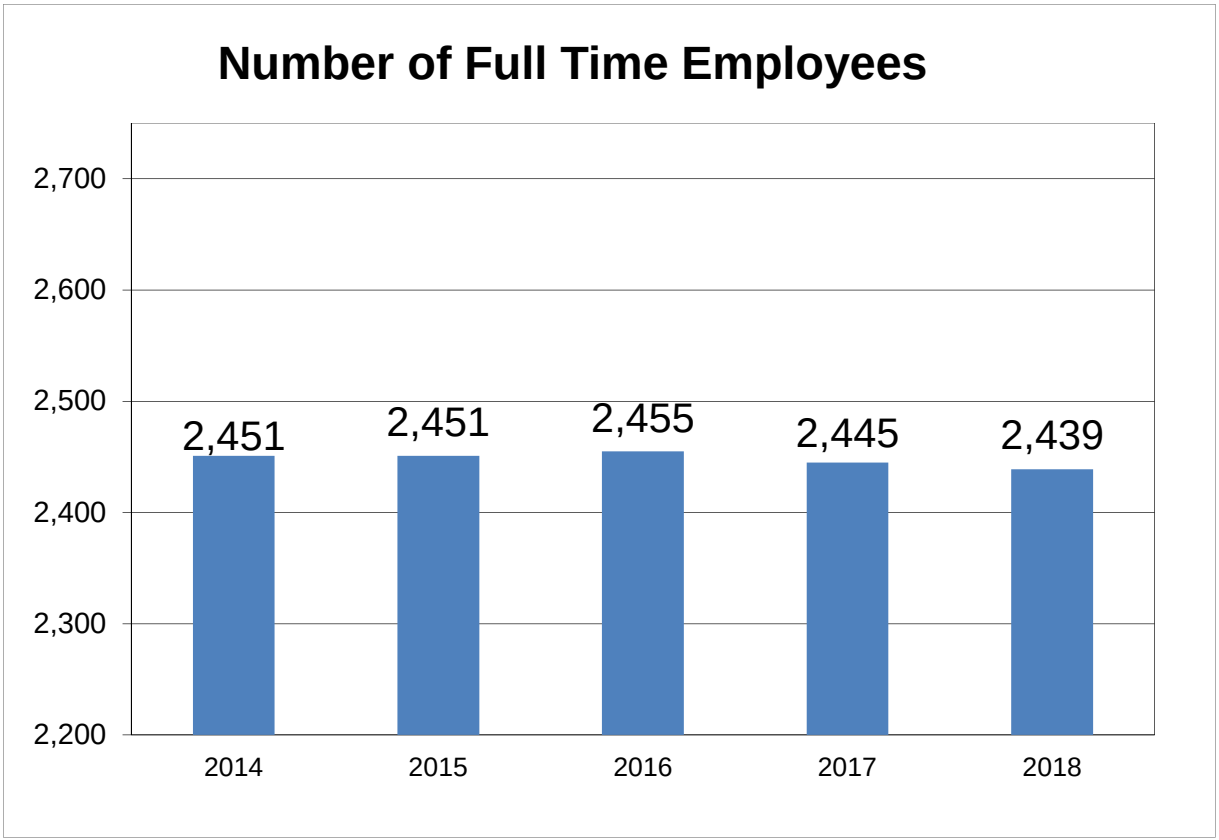
# 5-Year Historical Personnel Count by Department

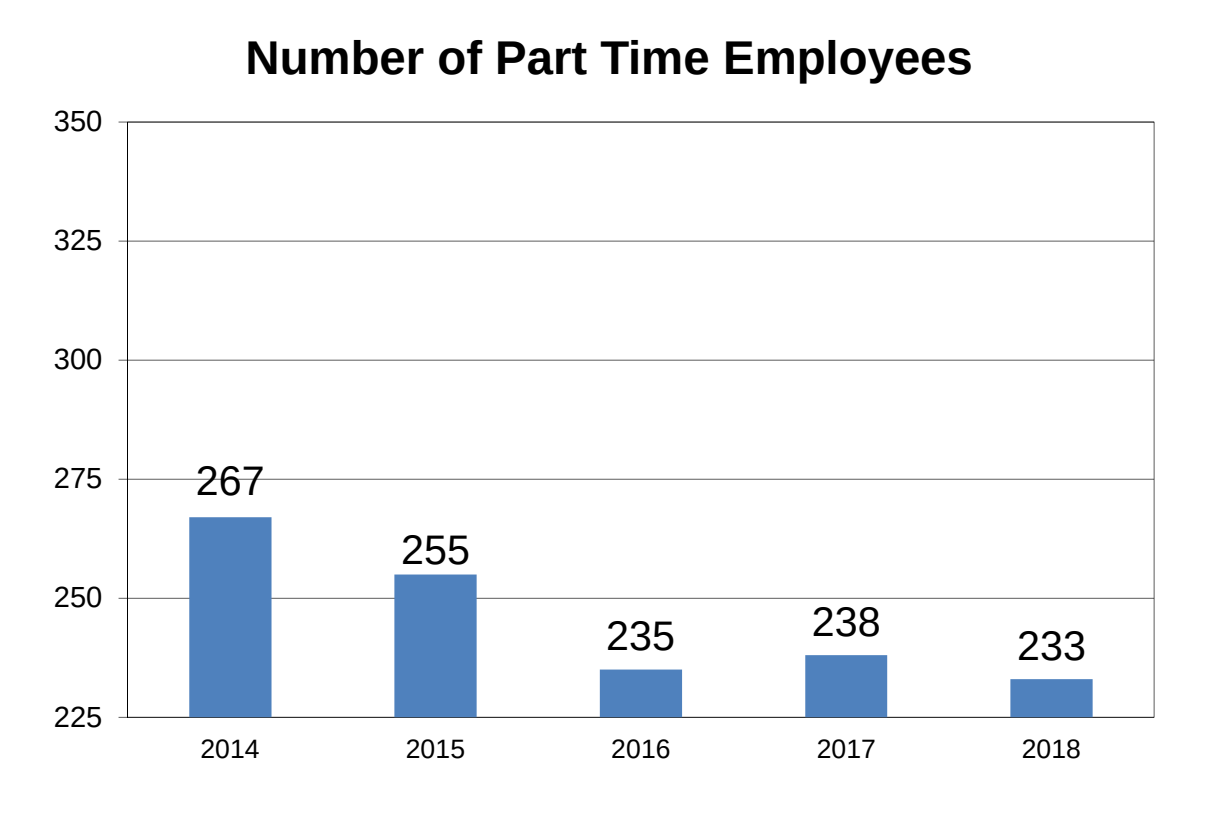
| DEPARTMENT | FULL TIME 2014 | 2015 | 2016 | 2017 | 2018 | PART TIME 2014 | 2015 | 2016 | 2017 | 2018 | FT Change FY2017-FY2018 | PT Change FY2017-FY2018 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| County Administrator | 19 | 20 | 22 | 18 | 17 | 5 | 5 | 7 | 7 | 7 | -1 | 0 |
| County Board | 23 | 23 | 23 | 23 | 23 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Operating Expense | 0 | 0 | 0 | 7 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Resources/Risk | 20 | 18 | 18 | 16 | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Information and Technology | 64 | 59 | 59 | 61 | 61 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Finance & Administrative Services | 87 | 87 | 86 | 82 | 86 | 3 | 3 | 3 | 3 | 5 | 4 | 2 |
| HUD Grants | 7 | 8 | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Health Department | 762 | 757 | 772 | 774 | 775 | 131 | 127 | 115 | 112 | 109 | 1 | -3 |
| Workforce Development | 20 | 25 | 25 | 25 | 23 | 1 | 0 | 0 | 0 | 0 | -2 | 0 |
| Regional Office of Education | 9 | 9 | 9 | 9 | 9 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Tuberculosis Clinic | 6 | 5 | 5 | 5 | 6 | 4 | 3 | 3 | 3 | 2 | 1 | -1 |
| 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 | 140 | 140 | 137 | 133 | 133 | 7 | 7 | 4 | 4 | 3 | 0 | -1 |
| Document Storage | 1 | 1 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Circuit Courts | 150 | 150 | 148 | 148 | 148 | 7 | 7 | 7 | 7 | 7 | 0 | 0 |
| Court Automation | 7 | 7 | 7 | 6 | 6 | 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 | 70 | 71 | 72 | 72 | 72 | 3 | 3 | 3 | 3 | 3 | 0 | 0 |
| Law Library | 3 | 3 | 3 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Coroner | 11 | 11 | 11 | 10 | 11 | 1 | 1 | 1 | 3 | 1 | 1 | -2 |
| Public Defender | 46 | 46 | 45 | 45 | 45 | 1 | 1 | 1 | 1 | 1 | 0 | 0 |
| Sheriff | 488 | 489 | 483 | 483 | 482 | 51 | 51 | 51 | 53 | 55 | -1 | 2 |
| Sheriff Merit Commission | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State's Attorney | 133 | 130 | 131 | 129 | 130 | 13 | 12 | 9 | 9 | 9 | 1 | 0 |
| Planning, Building, & Development | 36 | 36 | 36 | 36 | 34 | 1 | 1 | 1 | 1 | 0 | -2 | -1 |
| Stormwater Management | 19 | 19 | 18 | 17 | 17 | 3 | 0 | 1 | 1 | 1 | 0 | 0 |
| Public Works | 96 | 96 | 96 | 93 | 90 | 3 | 3 | 1 | 3 | 3 | -3 | 0 |
| Division of Transportation | 123 | 125 | 126 | 129 | 127 | 19 | 19 | 20 | 20 | 20 | -2 | 0 |
| Chief County Assessment Office | 22 | 22 | 24 | 23 | 23 | 3 | 3 | 1 | 0 | 0 | 0 | 0 |
| County Clerk | 38 | 38 | 38 | 37 | 37 | 3 | 3 | 3 | 4 | 3 | 0 | -1 |
| Board of Review | 0 | 5 | 5 | 5 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vital Records Automation | 1 | 1 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recorder of Deeds | 13 | 13 | 10 | 8 | 8 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Recorder Automation | 15 | 15 | 15 | 17 | 15 | 2 | 2 | 1 | 1 | 1 | -2 | 0 |
| Treasurer | 16 | 16 | 16 | 16 | 15 | 0 | 0 | 0 | 0 | 0 | -1 | 0 |
| **GRAND TOTAL:** | **2,451** | **2,451** | **2,455** | **2,445** | **2,439** | **267** | **255** | **235** | **238** | **233** | **-6** | **-5** |

## Personnel Changes by Department

| Department | FT Change FY17 - FY18 | PT Change FY17 - FY18 | | Notes |
|---|---|---|---|---|
| County Administrator | -1 | 0 | | One temporary full-time internship had been counted as one full-time position, but should not be in the position count. |
| County Board | 0 | 0 | | |
| General Operating Expense | 0 | 0 | | |
| Human Resources/Risk | 0 | 0 | | |
| Information and Technology | 0 | 0 | | |
| Finance & Administrative Services | 4 | 2 | | Five full-time positions were added in FY2018 to provide custodial services in the new court administration tower. One full-time position was eliminated and two part-time positions were created in its place for FY2018 as a result of the ARO. |
| HUD Grants | 0 | 0 | | |
| Health Department | 1 | -3 | | The Health Department eliminated seven positions through the ARO. Other corrections to the Health Department's position inventory offset those ARO reductions. The net changes were due to grants, including the addition of one full-time position and the elimination of three part-time positions. |
| Workforce Development | -2 | 0 | | A Research Analyst and a Youth Career Specialist were eliminated. |
| Regional Office of Education | 0 | 0 | | |
| Tuberculosis Clinic | 1 | -1 | | One part-time nurse position was eliminated. One full-time nurse position was reallocated from the Health Department. |
| Veterans Assistance | 0 | 0 | | |
| Winchester House | 0 | 0 | | |
| Circuit Court Clerk | 0 | -1 | | One-part time position had not been counted in FY2017, but is corrected for in FY2018. |
| Document Storage | 0 | 0 | | |
| Circuit Courts | 0 | 0 | | |
| Court Automation | 0 | 0 | | |
| Children's Waiting Room | 0 | 0 | | |
| Hulse Detention Center | 0 | 0 | | |
| Law Library | 0 | 0 | | |
| Coroner | 1 | -2 | | Two part-time positions were converted to a full-time toxicologist position. |
| Public Defender | 0 | 0 | | |
| Sheriff | -1 | 2 | | One full-time court security officer has been converted to two part-time court security officers through the ARO. |
| Sheriff Merit Commission | 0 | 0 | | |
| State's Attorney | 1 | 0 | | One full-time, grant-funded Victim Advocate position has been added. |
| Planning, Building & Development | -2 | -1 | | Two full-time positions have been eliminated through the ARO. One part-time position was ineligible for benefits, and does not qualify as a part-time position. |
| Stormwater Management | 0 | 0 | | |
| Public Works | -3 | 0 | | Two full-time positions have been eliminated through the ARO, and one long-term, full-time position has been eliminated. |
| Division of Transportation | -2 | 0 | | Two full-time positions have been eliminated through the ARO. |
| Chief County Assessment Office | 0 | 0 | | |
| County Clerk | 0 | -1 | | One part-time Election Worker is not being hired in FY2018. |
| Board of Review | 0 | 0 | | |
| Vital Records Automation | 0 | 0 | | |
| Recorder of Deeds | 0 | 0 | | |
| Recorder Automation | -2 | 0 | | Two full-time positions have been eliminated through the ARO. |
| Treasurer | -1 | 0 | | One-full time position was eliminated through the ARO. |
| **TOTAL** | **-6** | **-5** | | |

# AUTHORIZED POSITIONS: FIVE YEAR HISTORY



# Fund and Department Structure

**The County uses fund accounting as required by various standards boards. This section describes the eight fund types and 51 County funds found in the FY2018 budget.**

| Fund Type | Number of Funds | Number of Departments |
|---|---|---|
| Property Tax Fund | 11 | 19 |
| 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 | 5 | 2 |
| Special Service Area | 5 | 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 Office Records Automation
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. The 2011A Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements
3. Series 2013 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 Service 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 (5 Funds)

The County budgets five 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. SSA # 8: Loon Lake
2. SSA # 12: Woods of Ivanhoe
3. SSA # 13: Spencer Highlands
4. SSA # 16: Lake Michigan Water Project
5. SSA # 17: Ivanhoe Estates

## Debt Service Funds (5 Funds)

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

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

## Summary of Debt

Lake County has the following General Obligation (G.O) Debt outstanding as shown on the following chart. This does not include debt service for the Enterprise Fund which is separately budgeted.

| General Obligation Debt | | | | | |
|---|---|---|---|---|---|
| | **Date of Issue** | **Final Maturity** | **Interest Rates** | **Original Indebtedness** | **Balance 9-30-17** |
| Series 2008 | 8/10/2008 | 11/30/2027 | 3.00 - 5.00% | $ 35,360,000 | $ 24,405,000 |
| 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 | $ 23,500,000 |
| Series 2015A | 6/30/2015 | 11/30/2044 | 2.00 - 4.00% | $ 90,000,000 | $ 87,035,000 |
| **Total General Obligation Debt** | | | | | **$ 186,350,000** |

The following G.O. debt service payments are included in the FY2018 Budget:

| FY2018 Debt Service Budget | | | |
|---|---|---|---|
| | **Principal** | **Interest** | **Total** |
| Series 2008 | $ 1,825,000 | $ 1,037,181 | $ 2,862,181 |
| Series 2010A | | $ 1,593,134 | $ 1,593,134 |
| Series 2011A | | $ 962,200 | $ 962,200 |
| Series 2013 | $ 1,525,000 | $ 1,122,000 | $ 2,647,000 |
| Series 2015A | $ 1,980,000 | $ 3,051,625 | $ 5,031,625 |
| **Totals** | **$ 5,330,000** | **$ 7,766,140** | **$ 13,096,140** |

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.

| FY2018 Legal Debt Margin | |
|---|---|
| Projected assessed value of property for tax year 2017 | $ 26,310,896,699 |
| Debt limit (5.75% of assessed value) | $ 1,512,876,560 |
| General Obligation Bonds (tax levy) | $ - |
| Total net debt applicable to the limit | $ - |
| Legal Debt Margin | $ 1,512,876,560 |
| Total net debt applicable to the limit as a % of debt limit | 0.00% |

## 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*

*2018 Approved Budget*

## New Mandates, Legal Requirements and System Replacements

Due to the uncertainty with the State budget and other economic factors, New, Expanded, or Board Member Program Requests were not accepted as part of the 2018 budget process unless one of the following factors was met:

- *A Federal or State mandate or other legal requirement requires a change;*
- *An expenditure that will result in a net savings;*
- *The request will result in a significant and documentable reduction in financial and/or legal risk*
- *The program or project is funded primarily through grants or external funding.*

With the application of these policies, this budget as approved includes the following:

Body Removal Service: To reduce documented on-going risk of injury related to body removal by Coroner Deputies, a body removal service is included. In addition, this change is mandated, as a number of local jurisdictions no longer allow their officers to assist in these activities. Finally, much of this cost is offset in with less needed overtime and the ability for the Coroner's Office to transition to smaller vehicles.

Stormwater Management Coordinator: Due to new Federal legal mandates, a shared contractual coordinator is included to manage the County's responsibilities and risk related to MS4 (Municipal Separate Storm Sewer Program). This is the result of significant changes in legislation.

Custodial Services: Lake County is required to maintain all facilities, therefore additional custodial positions have been included in the budget to accommodate the addition of the new Court Tower.

Electronic ticketing: Electronic ticketing system for the Sheriff's Office. Once implemented, this will have a material cost reduction in overtime expenses. Funding for this is included within the CCIP budget.

The 2018 Budget policies distinguished between new programs and either replacement systems or continuation of existing programs. The Sheriff's Office Body Cameras within the Jail, and the Circuit Clerk's Docket Display System have reached end-of-life and funding for replacement of these existing systems is included within the CCIP budget.

# *Corporate Fund*

*2018 Approved Budget*

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 110,950,511 | 122,494,213 | 122,494,213 | 127,589,079 | 5,094,866 | 4% |
| A42X Licenses & Permits | 3,401,295 | 3,440,640 | 3,440,640 | 3,700,540 | 259,900 | 8% |
| A43X Fines and Forfeitures | 1,121,585 | 1,197,007 | 1,197,007 | 1,629,507 | 432,500 | 36% |
| A45X Intergovernmental | 15,209,789 | 13,378,830 | 13,397,990 | 12,678,178 | (700,651) | -5% |
| A46X Charges for Services | 17,376,512 | 16,552,790 | 16,552,790 | 15,892,858 | (659,932) | -4% |
| A49X Transfers | 19,211,936 | 20,606,694 | 20,606,694 | 22,990,403 | 2,383,709 | 12% |
| AHM Miscellaneous | 8,943,149 | 9,271,681 | 9,271,681 | 10,700,523 | 1,428,842 | 15% |
| **AH4X Total Revenue** | **176,214,775** | **186,941,854** | **186,961,015** | **195,181,088** | **8,239,233** | **4%** |
| AH5X Personnel | 91,517,033 | 93,257,713 | 92,874,583 | 96,495,780 | 3,238,067 | 3% |
| AH6X Commodities | 3,326,336 | 3,929,343 | 3,941,811 | 3,948,793 | 19,450 | 0% |
| AH74X Benefits | 34,779,103 | 35,728,932 | 35,728,932 | 36,406,886 | 677,954 | 2% |
| AH7X Contractuals | 32,337,073 | 33,716,815 | 38,110,983 | 37,494,792 | 3,777,977 | 11% |
| AH8X Capital Expenditures | 18,146,377 | 13,196,251 | 87,526,707 | 12,731,662 | (464,589) | -4% |
| **AHEX Total Expenses** | **180,105,921** | **179,829,054** | **258,183,015** | **187,077,913** | **7,248,859** | **4%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 63,138,998 | 64,918,272 | 62,375,056 | 74,332,213 | 74,332,213 | 73,475,410 | 80,188,079 |
| A41110 | Prior Year Property Taxes | 73 | 14,206 | 15,109 | - | - | 25,319 | - |
| A41120 | TIF Districts Property Taxes | 82,535 | 174,630 | 85,954 | 81,000 | 81,000 | - | 81,000 |
| A41130 | Penalty Cost & Interest On Collect | 3,718,301 | 3,570,767 | 3,538,103 | 3,500,000 | 3,500,000 | 3,367,623 | 3,200,000 |
| A41150 | Tax Sale/Redemption P I & Cost | 382,600 | 474,811 | 371,662 | 470,000 | 470,000 | 531,124 | 475,000 |
| A41160 | 1% County Sales Tax | 3,600,647 | 3,854,281 | 4,501,065 | 3,750,000 | 3,750,000 | 2,947,162 | 4,000,000 |
| A41170 | 1/4% Supplemental Sales Tax | 25,413,674 | 25,405,168 | 26,036,708 | 26,000,000 | 26,000,000 | 19,490,465 | 26,250,000 |
| A41180 | Use Sales Tax | 1,584,517 | 1,822,083 | 1,969,086 | 1,900,000 | 1,900,000 | 1,389,013 | 2,100,000 |
| A41190 | Hotel-Motel Tax | 89,107 | 89,938 | 76,056 | 95,000 | 95,000 | 70,762 | 95,000 |
| A41195 | Video Gaming | 199,421 | 471,374 | 665,947 | 500,000 | 500,000 | 424,186 | 550,000 |
| A41210 | State Income Tax | 7,900,226 | 8,779,435 | 8,031,953 | 8,250,000 | 8,250,000 | 6,659,637 | 7,200,000 |
| A41220 | Pers Property Replace Tax | 3,475,405 | 3,705,966 | 3,283,812 | 3,616,000 | 3,616,000 | 3,362,579 | 3,450,000 |
| **A41X** | **Taxes** | **109,585,503** | **113,280,931** | **110,950,511** | **122,494,213** | **122,494,213** | **111,743,280** | **127,589,079** |
| A42010 | Liquor Licenses | 213,308 | 220,096 | 193,581 | 215,000 | 215,000 | 216,608 | 215,000 |
| A42020 | Amusement Devices | 13,550 | 12,100 | 12,100 | 12,000 | 12,000 | 69,914 | 12,000 |
| A42030 | Marriage Licenses | 86,720 | 118,092 | 131,714 | 110,000 | 110,000 | 125,370 | 110,000 |
| A42035 | Civil Union Licenses | 320 | 220 | 360 | 200 | 200 | 270 | 200 |
| A42040 | Building Permit Fees | 1,523,459 | 1,593,461 | 1,167,767 | 1,400,000 | 1,400,000 | 1,186,240 | 1,489,700 |
| A42060 | Mobile Home Park License Fee | 9,377 | 9,300 | 9,320 | 9,360 | 9,360 | 9,300 | 9,360 |
| A42070 | Elevator Permit | 83,748 | 86,454 | 77,380 | 85,000 | 85,000 | 81,000 | 83,700 |
| A42080 | Recreational Veh Park License Fee | 30,580 | 32,707 | 30,580 | 30,580 | 30,580 | 29,460 | 30,580 |
| A42090 | Zoning Administration Fees | 235,206 | 211,697 | 183,543 | 220,000 | 220,000 | 330,192 | 220,000 |
| A42095 | Site Capacity/Site Plan Review | 21,009 | 13,707 | 10,921 | 18,000 | 18,000 | 4,831 | 18,000 |
| A42120 | Cable Fees | 1,313,508 | 1,418,999 | 1,451,748 | 1,230,000 | 1,230,000 | 1,225,658 | 1,400,000 |
| A42130 | AT&T Support PEG | 60,317 | 68,683 | 61,381 | 60,500 | 60,500 | 44,170 | 62,000 |
| A42140 | Comcast PEG Capital | 83,073 | 51,031 | 70,899 | 50,000 | 50,000 | 43,287 | 50,000 |
| **A42X** | **Licenses & Permits** | **3,674,174** | **3,836,547** | **3,401,295** | **3,440,640** | **3,440,640** | **3,366,299** | **3,700,540** |
| A43000 | Fines | - | - | - | - | - | 2,260 | - |
| A43020 | False Alarm Fees | 7,025 | 8,575 | 7,902 | 5,000 | 5,000 | 5,730 | 5,000 |
| A43030 | Fines Circuit Clerk | 277,665 | 260,219 | 212,065 | 275,000 | 275,000 | 202,008 | 250,000 |
| A43050 | Fines Sheriff | 684,468 | 768,612 | 694,116 | 725,407 | 725,407 | 521,421 | 725,407 |
| A43055 | Prisoner Review and Vehicle Fine collection | 64,221 | 62,751 | 55,823 | 62,000 | 62,000 | 41,888 | 62,000 |
| A43060 | Overweight Fees - States Attorney | 9,515 | 3,574 | 1,293 | 4,000 | 4,000 | 1,093 | 3,000 |
| A43065 | Administrative Adjudication Court Fines | 2,456 | 7,650 | 26,171 | 6,500 | 6,500 | 25,047 | 132,000 |
| A43070 | Building & Zoning Violation Fines | 19,197 | 13,865 | 9,835 | 14,000 | 14,000 | 13,472 | 12,000 |
| A43075 | Administrative Adjudication | 17,009 | 17,820 | 36,750 | 24,000 | 24,000 | 28,843 | 28,000 |
| A43080 | Parking Fines Sheriff | 3,695 | 1,100 | 880 | 1,100 | 1,100 | 285 | 1,100 |
| A43085 | Drug Addiction Services Fine | - | - | - | - | - | 1,260 | 500 |
| A43087 | Circuit Clerk Automatic Expungement | - | - | - | - | - | 840 | 500 |
| A43100 | DUI Fines Sheriff | 80,148 | 80,091 | 76,751 | 80,000 | 80,000 | 49,733 | 80,000 |
| A43110 | Collection Fees_A43110 | - | - | - | - | - | 71,585 | 30,000 |
| A43120 | INTC - Interest County | - | - | - | - | - | 254,255 | 300,000 |
| **A43X** | **Fines and Forfeitures** | **1,165,399** | **1,224,257** | **1,121,585** | **1,197,007** | **1,197,007** | **1,219,721** | **1,629,507** |
| A45010 | Affected Area Comp Fee | 2,628,179 | 2,492,826 | 2,435,825 | 1,700,000 | 1,700,000 | 1,326,287 | 1,200,000 |
| A45020 | All Other Salary Reimbursement | 419,848 | 396,472 | 468,427 | 367,731 | 367,731 | 57,173 | 279,950 |
| A45040 | CDBG Revenue | - | 5,300 | 7,184 | - | - | - | - |
| A45100 | Sheriff Convey Pers To Inst | 22,560 | 12,004 | 8,527 | 11,000 | 11,000 | 20,032 | 11,000 |
| A45105 | Sheriff IST - Interstate Transfer | 9,465 | 9,844 | 10,056 | 8,000 | 8,000 | 8,500 | 8,000 |
| A45110 | Sheriff Law Enforcemnt Training | 20,125 | 55,954 | - | 58,000 | 58,000 | 59,885 | 58,000 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45120 | Sheriff Work Release | 727,479 | 872,674 | 605,555 | 710,000 | 710,000 | 451,939 | 710,000 |
| A45130 | SSA Jail Incentive | 28,840 | 27,822 | 34,689 | 26,000 | 26,000 | 82,876 | 26,000 |
| A45140 | Child Support IV-D Reimb | 722,627 | 761,061 | 707,413 | 700,000 | 700,000 | 364,468 | 650,000 |
| A45280 | Salary Reimbursement | 2,579,925 | 4,986,341 | 4,350,913 | 4,104,081 | 4,104,081 | 1,136,871 | 4,126,531 |
| A45330 | Grants - Other | 84,622 | 50,462 | 13,943 | 16,000 | 36,883 | 94,531 | 16,000 |
| A45333 | Grants - State | 327,175 | 151,821 | 101,108 | 77,762 | 77,762 | 66,197 | 31,000 |
| A45334 | Grants - Federal | 721,867 | 592,302 | 652,934 | 623,943 | 623,943 | 453,798 | 683,057 |
| A45340 | Other Federal Funds | 482,848 | 485,039 | 397,037 | 100,000 | 98,278 | 44,491 | - |
| A45350 | Other State Funds | 522,570 | 564,095 | 179,656 | 104,870 | 104,870 | 12,345 | 50,215 |
| A45360 | Program Income - Loans | - | 6,500 | 1,000 | - | - | 17,318 | - |
| A45380 | Revenue From Municipalities | 3,894,647 | 4,160,563 | 4,816,995 | 4,563,096 | 4,563,096 | 4,382,497 | 4,635,272 |
| A45400 | Revenue From Other Government Bodies | 1,112,632 | 623,320 | 418,527 | 208,347 | 208,347 | 2,891 | 193,153 |
| **A45X** | **Intergovernmental** | **14,305,407** | **16,254,402** | **15,209,789** | **13,378,830** | **13,397,990** | **8,582,099** | **12,678,178** |
| A46010 | Fees | 3,825,593 | 4,509,335 | 5,637,871 | 4,465,143 | 4,465,143 | 4,895,374 | 4,478,518 |
| A46015 | Parking garage fees | 67,628 | 65,991 | 62,464 | 65,000 | 65,000 | 53,142 | 65,000 |
| A46040 | Annual Support Fee's | 87,432 | 114,806 | 116,109 | 175,000 | 175,000 | 106,070 | 115,000 |
| A46050 | Docket Fees | 2,462,839 | 2,265,684 | 2,163,936 | 2,300,000 | 2,300,000 | 1,978,360 | 2,200,000 |
| A46060 | Appearance Fees | 404,976 | 381,540 | 371,525 | 400,000 | 400,000 | 324,293 | 380,000 |
| A46070 | Transcripts ._A46070 | 308,296 | 276,285 | 293,052 | 300,000 | 300,000 | 261,965 | 300,000 |
| A46080 | Citations | 66,775 | 63,655 | 62,115 | 65,000 | 65,000 | 54,600 | 65,000 |
| A46090 | Traffic Costs | 1,566,267 | 1,782,736 | 1,542,691 | 1,625,000 | 1,625,000 | 1,215,954 | 1,625,000 |
| A46100 | Passports | 66,900 | 64,900 | 91,175 | 100,000 | 100,000 | 85,550 | 100,000 |
| A46110 | Bond Forefeitures | 324,356 | 362,708 | 408,935 | 370,000 | 370,000 | 321,494 | 375,000 |
| A46120 | Bond Fees | 481,475 | 448,147 | 495,200 | 490,000 | 490,000 | 396,322 | 460,000 |
| A46125 | Sheriff Bond Fees | 76,545 | 74,298 | 66,843 | 71,000 | 71,000 | 63,231 | 71,000 |
| A46130 | Jury Demand | 166,805 | 197,145 | 224,004 | 225,000 | 225,000 | 165,830 | 200,000 |
| A46140 | Adoption Fees | 5,000 | 2,150 | 1,700 | 2,500 | 2,500 | 1,250 | 2,000 |
| A46155 | Specialty Court Fee | 318,484 | 315,272 | 280,131 | 318,500 | 318,500 | 228,937 | 272,500 |
| A46157 | Drug Court Fee | 169,036 | 151,814 | 135,577 | 150,000 | 150,000 | 111,016 | 135,000 |
| A46160 | Court Security Fees | 1,421,777 | 1,359,450 | 1,228,533 | 1,360,000 | 1,360,000 | 1,046,123 | 1,360,000 |
| A46165 | Therapeutic Intensive Monitoring Court Fee | 2,873 | 4,195 | 6,274 | 5,000 | 5,000 | 6,877 | 6,500 |
| A46170 | Marriage Certificates | 44,472 | 54,436 | 60,472 | 54,000 | 54,000 | 58,177 | 54,000 |
| A46171 | Marriage Certificates Additional Copy | 12,192 | 11,840 | 11,702 | 11,400 | 11,400 | 11,182 | 11,400 |
| A46175 | Civil Union Certificates | 108 | 58 | 112 | - | - | 104 | - |
| A46176 | Civil Union Certificates Additional Copy | 24 | 4 | 18 | - | - | 12 | - |
| A46180 | Redemption Fees | 201,978 | 196,938 | 183,078 | 200,000 | 200,000 | 148,050 | 200,000 |
| A46190 | Registrations by mail | 21,460 | 21,260 | 20,260 | 20,000 | 20,000 | 17,780 | 17,000 |
| A46191 | Notary Registrations over the counter | 2,775 | 2,410 | 2,585 | 2,400 | 2,400 | 2,330 | 2,400 |
| A46195 | Assumed Business Name Registrations | 4,725 | 4,500 | 4,645 | 4,600 | 4,600 | 4,365 | 4,600 |
| A46196 | Assumed Business Name Withdrawals | 40 | 72 | 86 | - | - | 87 | - |
| A46200 | Death Certificates | 8,730 | 10,104 | 10,192 | 10,600 | 10,600 | 10,320 | 10,000 |
| A46201 | Death Certificates additional copy | 5,194 | 4,682 | 4,688 | 5,000 | 5,000 | 4,223 | 4,300 |
| A46202 | Death Certificates genealogy copy | 368 | 645 | 438 | 400 | 400 | 458 | 500 |
| A46210 | Birth Certificates | 80,250 | 104,064 | 110,616 | 110,000 | 110,000 | 104,056 | 109,000 |
| A46211 | Birth Certificates additional copy | 13,760 | 14,554 | 13,990 | 14,000 | 14,000 | 13,109 | 14,000 |
| A46220 | Certifications | 1,077 | 372 | 1,246 | 300 | 300 | 720 | 500 |
| A46221 | Certificates of Authority | 588 | 794 | 566 | 600 | 600 | 458 | 600 |
| A46230 | Copies Of County Clerk Records | 317 | 341 | 764 | 300 | 300 | 746 | 600 |
| A46240 | Miscellaneous County Clerk Fees | 5,272 | 10,278 | 7,692 | 6,000 | 6,000 | 16,844 | 8,000 |
| A46250 | States Attorneys Fees | 132,674 | 140,834 | 120,143 | 130,000 | 130,000 | 93,624 | 100,000 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46255 | STAA - States Attorney Automation | 60,795 | - | - | - | - | - | - |
| A46260 | Warrant Fees | 132,709 | 130,072 | 120,076 | 125,000 | 125,000 | 93,932 | 125,000 |
| A46270 | Fire Arms Training Fees | 5,370 | 5,880 | 2,105 | 1,800 | 1,800 | 2,160 | 1,800 |
| A46280 | Photograph Fee's | 1,481 | 1,278 | 310 | 400 | 400 | 238 | 400 |
| A46290 | Special Police Services | 291,640 | 286,582 | 474,132 | 282,726 | 282,726 | 447,283 | 288,750 |
| A46300 | Sheriff Fees-Circuit Clerk | 229,142 | 211,877 | 225,076 | 220,000 | 220,000 | 205,450 | 220,000 |
| A46305 | Eviction Service Fees | 120,454 | 101,664 | 99,185 | 100,000 | 100,000 | 81,235 | 100,000 |
| A46310 | Foreign Service | 66,281 | 64,070 | 61,283 | 65,000 | 65,000 | 57,012 | 65,000 |
| A46312 | ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk | 1 | - | - | - | - | - | - |
| A46320 | Marine Unit Fines | 48,327 | 23,852 | 16,991 | 22,000 | 22,000 | 8,173 | 22,000 |
| A46330 | Foreclosure Fees | 1,060,600 | 800,100 | 562,400 | 600,000 | 600,000 | 445,900 | 435,000 |
| A46335 | Eviction Rescheduling Fee | 5,558 | 4,122 | 4,411 | 5,000 | 5,000 | 3,881 | 5,000 |
| A46337 | Foreclosure Mediation Fees | 272,625 | 236,875 | 194,375 | 170,000 | 170,000 | 168,625 | 170,000 |
| A46340 | Radio Monthly Contracts | 25,250 | 19,458 | 26,524 | 24,000 | 24,000 | 8,441 | 24,000 |
| A46350 | Radio Labor Charges | 4,744 | 1,098 | 905 | 5,000 | 5,000 | - | - |
| A46360 | Radio Materials/Parts Charges | 706 | 92 | 1,501 | 3,000 | 3,000 | - | - |
| A46370 | Radio Installation Charges | - | - | 468 | - | - | - | - |
| A46390 | Court System Fee | 418,267 | 404,461 | 363,727 | 380,000 | 380,000 | 308,081 | 340,000 |
| A46391 | Guardian Ad Litem Fees | 6,250 | 3,917 | 8,000 | 5,000 | 5,000 | 4,900 | 5,000 |
| A46392 | Probation - Public Service Conversion Fee | 2,425 | 1,450 | 3,509 | 1,900 | 1,900 | 2,701 | 1,200 |
| A46395 | Clerk Admin Fee | 298,661 | 289,128 | 252,878 | 285,000 | 285,000 | 215,475 | 265,000 |
| A46400 | Drug Treatment | - | - | - | - | - | 300 | - |
| A46405 | Single Drug Test Fee | 578 | 1,258 | 1,149 | 1,500 | 1,500 | 475 | 1,000 |
| A46406 | Multiple Drug Test Fee | 149 | 25 | 225 | - | - | - | - |
| A46420 | Copy Charges | 30,199 | 26,241 | 20,510 | 20,200 | 20,200 | 21,837 | 20,200 |
| A46430 | Tax Sale Costs | 13,796 | 13,132 | 11,496 | 13,000 | 13,000 | 13,096 | 13,000 |
| A46440 | Urine Analysis Test | 173,471 | 177,670 | 177,713 | 195,400 | 195,400 | 144,387 | 192,500 |
| A46455 | Domestic Battery Fine - Circuit Clerk | 84 | 70 | 59 | 100 | 100 | 69 | 100 |
| A46465 | Alternative Juror Fee | - | 875 | 12,600 | 15,000 | 15,000 | - | - |
| A46480 | Open Tax File | 175,652 | 161,400 | 161,550 | 163,800 | 163,800 | 141,300 | 140,940 |
| A46520 | DNAC | 4,966 | 5,291 | 4,824 | 5,000 | 5,000 | 3,498 | 5,000 |
| A46530 | Rezoning Application Fees | - | 9,593 | 3,253 | 6,000 | 6,000 | - | 6,000 |
| A46540 | Rezoning Legal Notices | 566 | 942 | 1,221 | 1,000 | 1,000 | 507 | 1,200 |
| A46550 | Street Vacation Fees - Engineering | 300 | - | - | 150 | 150 | - | 150 |
| A46551 | Street Vacation Fees - Planning | 1,100 | - | - | 550 | 550 | - | 550 |
| A46560 | Sub-Division Fees - Engineering | 1,350 | 1,194 | 5,817 | 1,200 | 1,200 | 1,558 | 1,200 |
| A46561 | Sub-Division Fees - Planning | 3,969 | 4,093 | 25,231 | 2,781 | 2,781 | 5,918 | 4,400 |
| A46580 | Performance Bond Fees - Engineering | 165 | - | - | 1,950 | 1,950 | 90 | 1,950 |
| A46581 | Performance Bond Fees - Planning | 1,245 | - | 486 | 6,630 | 6,630 | 549 | 6,630 |
| A46600 | Conditional Use Permits | 6,645 | 6,158 | 8,428 | 11,000 | 11,000 | 4,530 | 11,000 |
| A46605 | Reimbursement for Demos | - | 11,650 | 20,452 | 10,000 | 10,000 | 8,315 | 10,000 |
| A46620 | ZBA Variations Fees | 20,229 | 25,377 | 24,587 | 19,000 | 19,000 | 26,362 | 25,800 |
| A46670 | Utility Fees | - | - | - | - | - | 758 | - |
| A46680 | Wetland Fees | 26,128 | 28,412 | 32,475 | 27,000 | 27,000 | 17,026 | 34,300 |
| A46700 | Site Development Permit Fee | 233,949 | 231,549 | 265,497 | 245,000 | 245,000 | 202,609 | 245,000 |
| A46730 | Northern Illinois Crime Lab | - | -2,190 | 2,190 | - | - | -2,561 | - |
| A46735 | Crime Lab Clerk Fee | 4,752 | 3,913 | 3,193 | 4,000 | 4,000 | 2,403 | 3,000 |
| A46740 | Sex Offender Registration Fee | 3,594 | 4,267 | 11,085 | 6,000 | 6,000 | 16,323 | 11,000 |
| A46745 | Violent Offenders Against Youth Registration Fee | 70 | 160 | 160 | 100 | 100 | 240 | 170 |
| A46750 | Elect Monitor System Service | 174,719 | 153,983 | 159,133 | 180,000 | 180,000 | 125,176 | 103,000 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46780 | County Trauma Center | 8,854 | 8,658 | 7,986 | 9,000 | 9,000 | 6,286 | 8,000 |
| A46790 | Domestic Violence | 881 | 410 | 200 | 500 | 500 | 743 | 800 |
| A46795 | Arrestee's Medical Cost Fund | 24,258 | 24,640 | 21,885 | 23,480 | 23,480 | 17,250 | 22,500 |
| A46800 | Alias Search Fees | 32,260 | 28,975 | 25,125 | 28,000 | 28,000 | 25,918 | 26,000 |
| A46810 | Records Search Fees | 9,756 | 11,382 | 14,130 | 14,000 | 14,000 | 9,324 | 14,000 |
| A46820 | Expungement Fees | 37,027 | 32,824 | 29,880 | 35,000 | 35,000 | 26,440 | 30,000 |
| A46840 | Sale Of Maps | 16,332 | 12,150 | - | 100 | 100 | - | 100 |
| A46850 | All Other Charges For Services | 20,148 | 23,020 | 22,716 | 23,000 | 23,000 | 21,202 | 18,000 |
| A46860 | Tax Sale Certificate Assignmnt | 2,223 | 3,680 | 6,360 | 2,000 | 2,000 | 2,430 | 2,000 |
| A46870 | Tax Deeds $5 | 455 | 270 | 675 | 400 | 400 | 560 | 400 |
| A46880 | Tax Sale Notices | 32,826 | 29,979 | 25,399 | 30,000 | 30,000 | 21,344 | 20,000 |
| A46890 | Tax Sale Certif Cancel | 18 | 15 | 1,059 | - | - | 12 | - |
| A46900 | Economic Interest Filing | 45 | 780 | 225 | 500 | 500 | 850 | 500 |
| A46910 | Clerk Over-Payments | 50 | 1 | 12 | - | - | 90 | - |
| A46920 | Sale Of Publications | 195 | - | - | 300 | 300 | - | - |
| A46930 | GIS Fees | 90,937 | 98,222 | 99,826 | 95,000 | 95,000 | 86,884 | 95,000 |
| A46950 | DUI Fund - County | 100 | 50 | 60 | 80 | 80 | 40 | 100 |
| A46970 | Finger Print Fees | 3,295 | 2,440 | 2,336 | 2,500 | 2,500 | 1,480 | 1,800 |
| A46977 | Prison Review - State | - | -6,020 | 6,020 | - | - | -5,220 | - |
| **A46X** | **Charges for Services** | **16,567,681** | **16,740,809** | **17,376,512** | **16,552,790** | **16,552,790** | **14,806,916** | **15,892,858** |
| A49920 | Transfers From Other Funds | 19,890,277 | 19,681,958 | 19,211,936 | 20,606,694 | 20,606,694 | 15,991,614 | 22,990,403 |
| A49999 | Over Short | - | 50 | - | - | - | - | - |
| **A49X** | **Transfers .** | **19,890,277** | **19,682,008** | **19,211,936** | **20,606,694** | **20,606,694** | **15,991,614** | **22,990,403** |
| A44010 | Farm Rentals | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| A44020 | Tower Rentals . | 6,944 | 5,478 | - | - | - | 5,796 | 6,956 |
| A44030 | Other Rentals | 1 | 1 | 320,001 | - | - | 1 | - |
| A48010 | Interest | 1,397,894 | 883,183 | 1,598,037 | 1,515,500 | 1,515,500 | 1,083,878 | 3,017,500 |
| A48011 | 1st Midwest Bank Interest Earned | 2,382 | 2,465 | 2,877 | 2,400 | 2,400 | 2,873 | 2,400 |
| A48020 | Indirect Cost Allocation | 3,933,788 | 4,731,079 | 4,125,410 | 4,912,553 | 4,912,553 | 4,879,369 | 4,789,903 |
| A48030 | Off Track Betting Fees | 191,454 | 167,811 | 178,462 | 150,000 | 150,000 | 166,979 | 150,000 |
| A48040 | Telephone Commissions | 220,019 | 492,532 | 335,323 | 400,000 | 400,000 | 450,047 | 364,000 |
| A48045 | Video Visitation Commission | 3,179 | 1,359 | 5,622 | 10,764 | 10,764 | 11,594 | 9,800 |
| A48060 | Dependent Children Parents | 2,930 | 7,772 | 2,470 | 4,000 | 4,000 | 715 | 2,500 |
| A48070 | Postage Charges | 32,651 | 23,756 | 27,932 | 20,000 | 20,000 | 19,468 | 26,000 |
| A48080 | Surcharge On Fines | 31,053 | 33,078 | 35,741 | 35,000 | 35,000 | 34,754 | 35,000 |
| A48085 | Percentage on TR CV Cases - County | 1,242,351 | 1,190,527 | 1,077,616 | 1,100,000 | 1,100,000 | 1,026,750 | 1,100,000 |
| A48095 | Reimbursements from Attorneys | 269 | 2,127 | 965 | - | - | 1,790 | - |
| A48145 | Clothing Recycling Revenue | - | 2 | 155 | - | - | 80 | - |
| A48150 | Donations | 20 | - | - | - | - | - | - |
| A48180 | Employee Cost | - | 219 | - | - | - | - | - |
| A48200 | Unemployment Insurance | - | - | 1,039 | - | - | - | - |
| A48210 | Workman Comp-Liability | - | - | 1,033 | - | - | - | - |
| A48320 | Proceeds From Sale Of Assets | 127,905 | 190,113 | 147,311 | 132,000 | 132,000 | 94,287 | 132,000 |
| A48330 | Vending Machines Commissions | 14,059 | - | 8,310 | - | - | 25,237 | - |
| A48350 | Return of Grant - First TIme Homebuyers | 8,057 | 2,054 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 881,423 | 1,076,271 | 1,070,345 | 984,964 | 984,964 | 983,292 | 1,059,964 |
| **AHM** | **Miscellaneous .** | **8,100,878** | **8,814,326** | **8,943,149** | **9,271,681** | **9,271,681** | **8,791,410** | **10,700,523** |
| **AH4X** | **Total Revenue** | **173,289,319** | **179,833,280** | **176,214,775** | **186,941,854** | **186,961,015** | **164,501,340** | **195,181,088** |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 80,194,343 | 80,763,238 | 81,468,564 | 88,443,623 | 88,060,493 | 73,489,507 | 87,374,738 |
| A51120 | Permanent PT Salaries/Wages | 1,883,922 | 1,756,114 | 868,551 | 2,111,061 | 2,111,061 | 592,913 | 806,058 |
| A51135 | Payroll Contingency | - | - | - | -1,199,889 | -1,199,889 | - | -414,847 |
| A51140 | Overtime Salaries And Wages | 3,092,420 | 4,119,778 | 5,104,759 | 2,444,210 | 2,444,210 | 4,456,138 | 5,185,956 |
| A51145 | Back Pay Wages | 84,652 | 18,499 | 61,357 | - | - | 154,906 | - |
| A51160 | Holiday Pay | 954,629 | 986,982 | 1,031,433 | 719,146 | 719,146 | 593,871 | 990,697 |
| A51180 | Special Pay | 829,809 | 857,855 | 1,035,909 | 369,198 | 369,198 | 823,973 | 1,309,879 |
| A51190 | Judges Of Election | - | 13,319 | 17,302 | 57,900 | 57,900 | 2,483 | 161,430 |
| A51200 | Temporary PT Salaries/Wages | - | 16,054 | 950,609 | 124,500 | 124,500 | 705,071 | 932,434 |
| A51210 | Performance Appraisals | 137,723 | 161,316 | 56,458 | 1,500 | 1,500 | 31,475 | 1,500 |
| A51220 | Vacation payout | 359,028 | 472,051 | 447,045 | 15,645 | 15,645 | 396,612 | - |
| A51230 | Sick Payout | 263,600 | 271,773 | 303,303 | - | - | 98,133 | - |
| A51240 | Opt Out Premium | 156,628 | 167,877 | 171,743 | 170,820 | 170,820 | 145,437 | 147,934 |
| A51260 | Incentive payments | - | - | - | - | - | 382,922 | - |
| **AH5X** | **Personnel** | **87,956,755** | **89,604,857** | **91,517,033** | **93,257,713** | **92,874,583** | **81,873,439** | **96,495,780** |
| A61010 | Office Supplies | 272,460 | 276,470 | 210,153 | 241,700 | 241,700 | 150,683 | 140,800 |
| A61020 | Computer Supplies | 42,572 | 46,548 | 29,492 | 41,600 | 41,600 | 44,199 | 44,098 |
| A61030 | Books Manuals And Periodicals | 41,534 | 59,286 | 50,166 | 56,482 | 56,482 | 44,715 | 61,734 |
| A61040 | Operational Supplies | 976,744 | 591,092 | 609,792 | 687,044 | 695,012 | 442,039 | 864,006 |
| A61050 | Election Supplies | 56,953 | 39,948 | 102,811 | 45,000 | 45,000 | 24,057 | 100,000 |
| A61060 | Clothing And Uniforms | 309,776 | 227,979 | 306,726 | 302,463 | 305,463 | 176,598 | 268,838 |
| A61080 | Food and Provisions | 784,750 | 790,233 | 829,045 | 786,502 | 788,002 | 835,532 | 960,326 |
| A61090 | Printing and Photographic Supplies | - | 4,798 | 5,733 | 5,615 | 5,615 | 3,505 | 8,753 |
| A61110 | Tool Allowance | - | - | - | - | - | 1,050 | - |
| A61130 | Wellness Equipment/Supplies | - | - | 2,111 | - | - | 42 | - |
| A62010 | Medical Supplies | 9,418 | 15,159 | - | - | - | - | - |
| A63010 | Building, Grounds Maintenance Supplies | 31,453 | 331,355 | 282,351 | 325,250 | 325,250 | 286,701 | 300,000 |
| A63020 | Cleaning Supplies | 131,542 | 137,001 | 175,330 | 150,298 | 150,298 | 148,597 | 155,898 |
| A63030 | Linen And Bedding | 19,671 | 20,150 | 16,806 | 36,544 | 36,544 | 42,923 | 33,936 |
| A64010 | Shooting Range | 7,357 | 6,215 | 7,388 | 14,200 | 14,200 | 3,460 | 14,200 |
| A64020 | Ammunition | 123,161 | 154,371 | 198,662 | 194,192 | 194,192 | 131,193 | 130,000 |
| A65020 | Laboratory Supplies | 83,285 | 104,036 | 28,161 | 92,000 | 92,000 | 24,419 | 33,000 |
| A65030 | Highway Materials | - | - | - | - | - | 10 | - |
| A65050 | Engineering Supplies | 92 | 138 | 196 | 200 | 200 | - | 200 |
| A65090 | Gasoline | 801,848 | 587,734 | 469,666 | 493,753 | 493,753 | 430,366 | 530,003 |
| A65100 | Diesel Fuel | 4,185 | 764 | 514 | 2,500 | 2,500 | 198 | 1,000 |
| A65120 | Automobile Repairs and Maintenance | 408 | 69 | 1,210 | 1,000 | 1,000 | 439 | - |
| A65130 | Small Tools | - | 1,516 | - | 3,000 | 3,000 | 2,065 | 2,000 |
| A65180 | Miscellaneous Commodities | 330 | - | 25 | 450,000 | 450,000 | 50 | 300,000 |
| **AH6X** | **Commodities** | **3,697,537** | **3,394,863** | **3,326,336** | **3,929,343** | **3,941,811** | **2,792,841** | **3,948,793** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A74060 | Health Premiums | - | - | 19,111 | - | - | - | - |
| A74080 | H/L/D Employee Benefits | 16,443,863 | 16,653,356 | 16,528,260 | 16,801,794 | 16,801,794 | 15,864,391 | 17,035,097 |
| A74100 | Retirement Benefits/FICA | 6,443,024 | 6,551,129 | 6,646,443 | 7,081,444 | 7,081,443 | 5,934,682 | 7,386,112 |
| A74110 | Retirement Benefits/IMRF | 11,921,134 | 11,510,588 | 11,585,289 | 11,845,695 | 11,845,695 | 9,946,217 | 11,985,677 |
| **AH74X** | **Benefits .** | **34,808,021** | **34,715,073** | **34,779,103** | **35,728,932** | **35,728,932** | **31,745,290** | **36,406,886** |
| A71110 | Auditing And Accounting | 162,191 | 160,609 | 171,415 | 170,000 | 170,000 | 177,315 | 185,000 |
| A71115 | Judges of Elections | 263,251 | 536,321 | 544,246 | 250,580 | 250,580 | 254,064 | 462,300 |
| A71120 | Interpreters | 131,631 | 138,430 | 138,570 | 153,000 | 153,000 | 131,709 | 153,000 |
| A71130 | Court Reporters | 10,773 | 17,831 | 16,129 | 13,800 | 13,800 | 9,421 | 13,800 |
| A71140 | Legal Services | 631,557 | 863,563 | 777,329 | 623,000 | 615,194 | 567,486 | 626,500 |
| A71150 | Consultants | 3,782,239 | 2,947,610 | 1,059,809 | 1,329,469 | 3,596,942 | 1,300,806 | 1,721,500 |
| A71160 | Labor Relations Counsel | 184,636 | 308,492 | 409,925 | 275,000 | 275,000 | 209,675 | 185,519 |
| A71170 | Engineering Services | 172,415 | 86,205 | - | - | - | - | - |
| A71180 | Architectural Services | 22,851 | 29,464 | - | - | - | - | - |
| A71200 | Bank & Trust Services | - | 30 | - | - | - | - | - |
| A71220 | Computer Services | 7,470 | 40,403 | 40,013 | 48,168 | 48,168 | 35,496 | 48,168 |
| A71230 | Software & Online Services | 2,670,965 | 3,161,818 | 3,405,038 | 4,110,193 | 4,120,387 | 3,723,834 | 4,936,857 |
| A71250 | Document Imaging | 17,566 | 37,971 | 32,937 | 29,500 | 29,500 | 18,190 | - |
| A71310 | Laboratory Fees | - | - | - | - | - | 26,553 | 50,000 |
| A71325 | Polygraph Fees | - | - | - | - | - | 13,415 | 37,600 |
| A71330 | Medical Fees | 2,590,658 | 2,661,598 | 3,042,830 | 3,172,744 | 3,172,744 | 3,064,657 | 3,590,636 |
| A71415 | Recruitment | - | - | - | - | - | 45,182 | 31,000 |
| A71420 | Employee Physicals | - | 500 | - | - | - | - | - |
| A71430 | Tuition Reimbursement | 32,585 | 32,142 | 25,806 | 35,000 | 35,000 | 41,801 | 39,000 |
| A71445 | Moving Expense Reimbursement | - | - | - | - | - | 23,742 | 20,000 |
| A71450 | Mileage Reimbursement | 45,633 | 42,049 | 37,973 | 55,520 | 55,520 | 33,098 | 55,225 |
| A71460 | ZBA Travel Allowance | 3,317 | 4,847 | 3,833 | 6,050 | 6,050 | 3,187 | 6,050 |
| A71465 | Employee Service Awards | - | 27,700 | 24,365 | 32,000 | 32,000 | 21,260 | 32,000 |
| A71470 | Employee Relations | 57,613 | 22,764 | 30,007 | 42,415 | 42,415 | 25,175 | 42,000 |
| A71480 | Management Enhancement | 57,018 | 61,859 | 66,388 | 100,000 | 100,000 | 90,641 | 100,000 |
| A71490 | Employment Ads-Help Wanted | 28,311 | 19,409 | 74,328 | 24,100 | 24,100 | 15,227 | 19,100 |
| A71500 | Trips And Training | 573,469 | 580,806 | 659,369 | 716,958 | 729,873 | 523,824 | 652,301 |
| A71520 | Training . | - | - | - | 7,050 | 7,050 | - | 5,800 |
| A71527 | Certification/Accreditation Fees | - | 11,880 | 6,750 | 33,820 | 33,820 | -1,650 | 45,243 |
| A71530 | Programs and Services | 2,642 | 8,138 | 10,321 | 3,000 | 3,000 | 5,241 | 10,045 |
| A71610 | Pest Control | 12,672 | 11,789 | 13,540 | 13,000 | 13,000 | 9,430 | 10,000 |
| A71625 | Burial/Cremation Services | - | - | - | - | - | 1,300 | 14,000 |
| A71630 | Garbage Disposal | 58,550 | 55,979 | 47,170 | 65,000 | 65,000 | 40,167 | 65,000 |
| A71650 | Security Services | 1,033,567 | 1,006,822 | 1,036,392 | 983,000 | 983,000 | 871,257 | 1,043,845 |
| A71670 | Contracted Custodial Service . | - | - | - | - | - | 9,083 | 258,000 |
| A71720 | Abatement | 8,250 | 26,126 | 28,229 | 16,000 | 23,875 | - | 16,000 |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71730 | GIS Data Development | - | 155,314 | - | 108,642 | 217,543 | 29,006 | 60,674 |
| A71740 | Drainage Improvement Project | 37,500 | 10,000 | 7,500 | - | 15,000 | 5,000 | - |
| A71810 | Dues And Subscriptions | 153,128 | 178,486 | 183,911 | 182,753 | 182,753 | 177,496 | 189,217 |
| A71820 | Dues | 50 | 315 | - | - | - | - | - |
| A71830 | Transcripts ._A71830 | 67,415 | 60,574 | 64,862 | 78,800 | 78,800 | 58,212 | 78,300 |
| A71840 | Publications & Legal Notices | 153,319 | 303,410 | 132,104 | 175,600 | 175,600 | 72,532 | 202,300 |
| A71850 | Advertising | - | - | 1,661 | 10,000 | 10,000 | 110 | 5,000 |
| A71910 | Gas For Heating | 473,968 | 391,559 | 348,909 | 587,888 | 587,888 | 286,831 | 603,000 |
| A71920 | Electricity | 1,214,378 | 1,298,871 | 1,408,076 | 1,575,725 | 1,575,725 | 1,278,863 | 1,605,000 |
| A71930 | Water And Sewer Charges | 193,348 | 198,078 | 245,294 | 297,660 | 297,660 | 250,965 | 290,700 |
| A71940 | Telephone | 285,328 | 330,562 | 355,211 | 314,302 | 314,302 | 298,735 | 13,500 |
| A71950 | Cellular Phones | 150,025 | 159,624 | 150,240 | 179,159 | 179,159 | 129,201 | 182,707 |
| A71955 | Cell Phone Allowance | 23,490 | 28,385 | 28,343 | 30,510 | 30,510 | 25,650 | 30,050 |
| A71960 | Data/Telecommunications | 194,009 | 234,896 | 323,877 | 335,261 | 335,261 | 289,373 | 657,381 |
| A71965 | Radio Fees | - | - | 22,592 | 152,274 | 152,274 | 123,410 | 322,906 |
| A71970 | Courier Services | 4,992 | 31,639 | 31,185 | 34,620 | 34,620 | 27,363 | 34,070 |
| A72010 | Extradition  Expenses | 33,427 | 21,380 | 26,170 | 20,500 | 20,500 | 52,069 | 62,315 |
| A72020 | Investigative Expense | 21,200 | 29,375 | 11,799 | 30,300 | 30,300 | 7,268 | 32,702 |
| A72040 | Adult Residential Treatment | 491,267 | 403,470 | 106,244 | 309,000 | 309,000 | 265,816 | 309,000 |
| A72050 | Title Searches | 18,160 | 24,315 | 17,460 | 23,200 | 23,200 | 20,209 | 17,900 |
| A72140 | Unemployment Compensation | 214 | -51,071 | - | - | - | - | - |
| A72170 | Liability And Work Comp Insurance | 4,804 | 1,258 | 624 | - | - | - | - |
| A72180 | Insurance Claims | 5,000 | - | 163 | - | - | - | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 340,142 | 351,620 | 359,168 | 353,917 | 353,917 | 306,334 | 352,550 |
| A72220 | Elevator Maintenance & Repairs | 183,002 | 180,921 | 191,888 | 168,000 | 168,000 | 255,157 | 260,000 |
| A72230 | Boat Maintenance And Repairs | 20,137 | 12,051 | 20,622 | 17,400 | 17,400 | 11,748 | 17,400 |
| A72240 | Radio Equipment Maintenance & Repair | 4,703 | 1,092 | 15,397 | 28,000 | 28,000 | 2,122 | 28,000 |
| A72250 | Bldg & Grounds Maintenance & Repairs | 404,751 | 814,393 | 1,139,348 | 1,175,000 | 1,175,000 | 619,111 | 1,100,000 |
| A72255 | Major Bldg Repairs | - | - | - | - | - | - | 250,000 |
| A72260 | Office Equip Maintenance And Repairs | 33,319 | 30,229 | 15,394 | 13,600 | 13,600 | 9,213 | 11,600 |
| A72280 | Equipment Maintenance | 849,025 | 491,523 | 376,120 | 460,153 | 460,153 | 519,728 | 546,113 |
| A72510 | Building Rentals | 571,151 | 551,209 | 582,261 | 486,220 | 486,220 | 445,953 | 428,600 |
| A72520 | Record Storage | 63,913 | 120,273 | 106,772 | 115,673 | 115,673 | 108,431 | 121,967 |
| A72530 | Equipment Rental | 242,391 | 118,558 | 145,616 | 186,752 | 186,752 | 121,403 | 172,752 |
| A72560 | All Other Rentals | 20,953 | 44,005 | 63,587 | 55,536 | 55,536 | 41,451 | 51,076 |
| A72610 | Transportation/Participants | - | 1,157 | 381 | 2,000 | 2,000 | 208 | 2,000 |
| A72710 | Chicago Metro Agency for Planning (CMAP) | 25,000 | 25,000 | 31,102 | 25,000 | 25,000 | - | 25,000 |
| A72720 | Affordable Housing Advocacy | 574,755 | 182,622 | 429,943 | 300,000 | 672,134 | 72,744 | 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 |
| A72760 | Northern  Illinois Crime Lab | 160,433 | 162,855 | 164,454 | 164,454 | 164,454 | 164,454 | 164,454 |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72770 | Hotel/Motel Tax distributed to LC Convention Bureau | 63,008 | 104,998 | 66,879 | 95,000 | 95,000 | 135,653 | 95,000 |
| A72790 | Transfers to Other Governments | - | - | - | - | - | 16 | - |
| A72810 | Credit Card Fees | 40,315 | 50,361 | 51,991 | 47,000 | 47,000 | 62,164 | 47,000 |
| A72815 | Bank Service Charges | 14,668 | 15,088 | 15,613 | 16,200 | 16,200 | 15,955 | 15,200 |
| A72820 | Postage | 812,007 | 793,163 | 870,615 | 795,031 | 795,031 | 746,323 | 890,050 |
| A72830 | Printing Services | 103,457 | 80,551 | 158,728 | 172,500 | 172,500 | 109,455 | 192,500 |
| A72840 | Temporary Employment Services | 18,434 | 66,811 | 34,967 | 90,000 | 90,000 | 50,384 | 22,692 |
| A72870 | Contract Providers - Other | - | 193,603 | 189,916 | - | - | - | - |
| A72910 | Jurors Fees | 247,941 | 328,077 | 355,010 | 400,000 | 400,000 | 179,665 | 250,000 |
| A72920 | Meals And Lodging For Jurors | 8,666 | 9,868 | 10,471 | 10,500 | 10,500 | 6,773 | 10,500 |
| A72935 | Permits and Licenses Expense | 1,750 | 6,348 | 4,594 | 4,000 | 4,000 | 705 | 4,000 |
| A72940 | All Other Fees | 56,000 | 94,955 | 62,258 | 37,258 | 37,258 | 62,258 | 37,258 |
| A72950 | Registrars Fees | 12,021 | 11,497 | 12,302 | 13,000 | 13,000 | 11,932 | 13,000 |
| A72960 | Witness Fees | 81,917 | 61,319 | 42,236 | 85,500 | 85,500 | 43,910 | 85,500 |
| A72970 | Per Diem Fees | 169,537 | 124,190 | 149,915 | 154,310 | 154,310 | 151,075 | 154,900 |
| A73010 | Assistance To Veterans | - | - | - | 25,000 | 25,000 | - | 25,000 |
| A73020 | Dependent Children. | 209,328 | 133,675 | 130,586 | 200,000 | 200,000 | 68,614 | 200,000 |
| A73170 | Testing and Inspections Services | 26,938 | 19,772 | 82,048 | 200,000 | 200,000 | 38,895 | 250,000 |
| A73175 | Elevator Inspections | 293 | 858 | 452 | 4,500 | 4,500 | 2,182 | 4,500 |
| A73190 | Bad Debt Expense | - | 225,000 | 675,000 | 1,500 | 1,500 | - | - |
| A75010 | Bed Tax | - | - | 151,492 | - | - | - | - |
| A75020 | Real Estate Taxes | 1,930 | 570 | 627 | 1,000 | 1,000 | 1,149 | 1,500 |
| A79905 | Board Chairman Expenses | 1,612 | 1,133 | 228 | 3,000 | 3,000 | 977 | 3,000 |
| A79910 | Board Expenses | - | 103 | - | - | - | - | - |
| A79915 | Constituent Services | 79,492 | 83,953 | 54,542 | 97,000 | 97,000 | 35,562 | 97,000 |
| A79920 | Transfers Other Funds | 5,582,888 | 12,748,216 | 8,062,051 | 8,179,873 | 8,179,873 | 7,888,156 | 8,544,181 |
| A79930 | Miscellaneous Contingency | 605,927 | 353,574 | 141,898 | 600,000 | 600,000 | 105,945 | 450,000 |
| A79935 | Services Related to Gaming Revenue | - | - | 80,303 | 285,453 | 565,151 | 33,519 | 634,230 |
| A79940 | Miscell Contractual Services | 1,211,921 | 1,123,720 | 1,556,298 | 1,184,264 | 2,476,864 | 1,113,637 | 1,874,012 |
| A79950 | All Other Miscellaneous | 369,781 | 175,375 | 139,066 | 282,660 | 317,844 | 73,200 | 164,046 |
| **AH7X** | **Contractuals** | **29,726,360** | **37,033,878** | **32,337,073** | **33,716,815** | **38,110,983** | **28,730,856** | **37,494,792** |
| A81010 | Land Purchased | -31,937 | - | 8,504 | - | 836,581 | - | - |
| A82010 | Buildings And Structures | 384,976 | 400 | - | - | - | - | - |
| A82020 | Building Improvements | 10,885,270 | 8,715,900 | 10,555,011 | 225,000 | 63,596,620 | 12,342,627 | - |
| A83010 | Motor Vehicles | 1,914,176 | 2,099,242 | 1,113,367 | 1,838,524 | 1,877,830 | 1,118,396 | 1,337,160 |
| A84010 | Construction & Maintenance Equipment | 76,279 | 22,525 | 4,792 | 66,000 | 66,000 | 53,536 | 15,250 |
| A84020 | Radios & Electronic Equipment | 3,857,340 | 5,275,198 | 133,369 | 16,588 | 364,659 | 1,110,556 | 21,090 |
| A84030 | Computer Equipment | 1,128,651 | 1,086,541 | 3,157,304 | 1,296,742 | 1,951,802 | 887,094 | 291,131 |
| A84035 | PEG Capital | 15,109 | 64,134 | 47,744 | - | - | 17,209 | - |
| A84040 | Computer System Software | 2,939,495 | 1,038,584 | 3,063,464 | - | 8,829,818 | 2,157,662 | - |
| A84045 | Security Equipment | - | 97,648 | - | - | 250,000 | 324,609 | - |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - General Corporate Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A84050 | Laboratory Equipment | - | - | - | - | - | 4,675 | - |
| A84060 | Furniture And Office Equipment | 24,151 | 40,206 | 37,208 | 66,871 | 66,871 | 26,755 | 47,369 |
| A84100 | Miscellaneous Equipment | 221,211 | 166,680 | - | - | - | - | - |
| A85020 | Roads & Road Constr & Maintenance | 1,182 | - | - | - | - | - | - |
| A85040 | Replacements | 195,845 | 98,057 | 78,559 | 243,364 | 243,364 | 236,401 | 244,277 |
| A85045 | Contingency for reductions/capital | - | - | - | - | - | - | 4,658,385 |
| A85055 | Long Term Facility Funding | - | - | - | 9,443,162 | 9,443,162 | - | 6,117,000 |
| A85070 | All Other Capital Outlay | 64,775 | 487,337 | -52,944 | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **21,676,522** | **19,192,452** | **18,146,377** | **13,196,251** | **87,526,707** | **18,279,519** | **12,731,662** |
| **AHEX** | **Total Expenses** | **177,865,196** | **183,941,122** | **180,105,921** | **179,829,054** | **258,183,015** | **163,421,945** | **187,077,913** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AH5X Personnel | 141,490 | 268,534 | 268,534 | 281,870 | 13,336 | 5% |
| AH6X Commodities | 0 | 2,000 | 2,000 | 2,000 | 0 | 0% |
| AH74X Benefits | 25,958 | 72,565 | 72,565 | 74,453 | 1,888 | 3% |
| AH7X Contractuals | 193,055 | 151,156 | 151,156 | 151,156 | 0 | 0% |
| AH8X Capital Expenditures | 0 | 19,437 | 0 | 0 | (19,437) | -100% |
| **AHEX Total Expenses** | **360,504** | **513,692** | **494,255** | **509,478** | **(4,213)** | **-1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 5 | 5 | 5 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Capital expenditures decreased by $19,437 as there are no computer replacements in FY2018.

## PERFORMANCE INFORMATION:

| Measurement | TY2015 Actual | TY2016 Actual | TY2017 Projected | TY2018 Target |
|---|---|---|---|---|
| Board of Review Appeals Filed | 18,543 | 17,800 | 17,000 | 16,000 |
| Board of Review Appeals Filed Electronically | 10,772 | 12,000 | 12,200 | 11,200 |
| Percentage of BOR Appeals Filed Electronically | 58% | 68% | 70% | 70% |
| Board of Review Actions | 23,441 | 24,200 | 24,000 | 22,000 |
| Net Change in Assessed Value from Board of Review Actions (millions) | ($327.3) | ($361.0) | ($300.0) | ($280.0) |
| Certificates of Error Processed | 3,057 | 3,500 | 3,200 | 3,200 |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Board of Review

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | - | 94,227 | 141,490 | 268,534 | 268,534 | 216,187 | 281,870 |
| **AH5X** | **Personnel** | **-** | **94,227** | **141,490** | **268,534** | **268,534** | **216,187** | **281,870** |
| A61040 | Operational Supplies | - | 325 | - | 2,000 | 2,000 | 53 | 2,000 |
| **AH6X** | **Commodities** | **-** | **325** | **-** | **2,000** | **2,000** | **53** | **2,000** |
| A74080 | H/L/D Employee Benefits | - | 141 | 212 | 24,014 | 24,014 | 13,161 | 24,477 |
| A74100 | Retirement Benefits/FICA | - | 6,859 | 10,824 | 20,543 | 20,543 | 15,621 | 21,563 |
| A74110 | Retirement Benefits/IMRF | - | 9,648 | 14,923 | 28,008 | 28,008 | 21,273 | 28,412 |
| **AH74X** | **Benefits .** | **-** | **16,648** | **25,958** | **72,565** | **72,565** | **50,055** | **74,453** |
| A71150 | Consultants | - | 6,800 | 44,623 | 30,000 | 30,000 | - | 30,000 |
| A71450 | Mileage Reimbursement | - | 300 | 260 | 300 | 300 | - | 300 |
| A71500 | Trips And Training | - | 2,836 | 3,529 | 2,000 | 2,000 | 3,151 | 2,000 |
| A71810 | Dues And Subscriptions | - | 3,829 | 11,989 | 12,256 | 12,256 | 11,052 | 12,256 |
| A71840 | Publications & Legal Notices | - | 14,425 | 3,200 | 3,000 | 3,000 | 1,882 | 3,000 |
| A72530 | Equipment Rental | - | - | 3,105 | 3,600 | 3,600 | 3,450 | 3,600 |
| A72970 | Per Diem Fees | - | 89,350 | 126,350 | 100,000 | 100,000 | 114,775 | 100,000 |
| **AH7X** | **Contractuals** | **-** | **117,541** | **193,055** | **151,156** | **151,156** | **134,310** | **151,156** |
| A84030 | Computer Equipment | - | - | - | 19,437 | - | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **19,437** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **-** | **228,741** | **360,504** | **513,692** | **494,255** | **400,606** | **509,478** |

Financial and Administrative 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 74,953 | 82,008 | 82,008 | 83,510 | 1,502 | 2% |
| A46X Charges for Services | 1,733 | 4,200 | 4,200 | 1,700 | (2,500) | -60% |
| **AH4X Total Revenue** | **76,686** | **86,208** | **86,208** | **85,210** | **(998)** | **-1%** |
| AH5X Personnel | 1,382,093 | 1,285,064 | 1,285,064 | 1,333,686 | 48,622 | 4% |
| AH6X Commodities | 35,128 | 50,000 | 50,000 | 50,000 | 0 | 0% |
| AH74X Benefits . | 503,357 | 509,168 | 509,168 | 511,900 | 2,732 | 1% |
| AH7X Contractuals | 93,549 | 104,520 | 104,520 | 104,520 | 0 | 0% |
| AH8X Capital Expenditures | 0 | 16,428 | 0 | 0 | (16,428) | -100% |
| **AHEX Total Expenses** | **2,014,127** | **1,965,180** | **1,948,752** | **2,000,106** | **34,925** | **2%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 24 | 23 | 23 |
| Part Time | 1 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Capital expenditures decreased by $16,428 as there are no computer replacements in FY2018.

## PERFORMANCE INFORMATION:

| Measurement | TY2015 Actual | TY2016 Actual | TY2017 Projected | TY2018 Target |
|---|---|---|---|---|
| Number of Real Estate Parcels | 282,959 | 283,000 | 283,000 | 283,000 |
| Assessed Value of New Property (millions) | $112.1 | $167.9 | $164.3 | $175.0 |
| Web Site Traffic – Page Views | 2,159,268 | 2,500,000 | 2,600,000 | 2,300,000 |

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Chief County Assessment Office

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45280 | Salary Reimbursement | 80,960 | 77,462 | 72,403 | 79,008 | 79,008 | 73,253 | 81,010 |
| A45400 | Revenue From Other Government Bodies | 3,800 | 2,550 | 2,550 | 3,000 | 3,000 | 1,650 | 2,500 |
| **A45X** | **Intergovernmental** | **84,760** | **80,012** | **74,953** | **82,008** | **82,008** | **74,903** | **83,510** |
| A46010 | Fees | 5,050 | 1,674 | 1,700 | 4,000 | 4,000 | 89 | 1,500 |
| A46400 | Drug Treatment | - | - | - | - | - | 300 | - |
| A46420 | Copy Charges | - | 1,642 | 33 | 200 | 200 | 309 | 200 |
| **A46X** | **Charges for Services** | **5,050** | **3,316** | **1,733** | **4,200** | **4,200** | **698** | **1,700** |
| A49910 | All Other Miscellaneous Revenue | - | 28 | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **-** | **28** | **-** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **89,810** | **83,356** | **76,686** | **86,208** | **86,208** | **75,601** | **85,210** |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Chief County Assessment Office

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 1,070,503 | 1,247,847 | 1,328,268 | 1,263,343 | 1,263,343 | 1,165,753 | 1,313,072 |
| A51120 | Permanent PT Salaries/Wages | - | 5,025 | - | - | - | - | - |
| A51140 | Overtime Salaries And Wages | 7,099 | 6,749 | 8,998 | 15,721 | 15,721 | 6,191 | 16,114 |
| A51200 | Temporary PT Salaries/Wages | - | - | 19,905 | - | - | 11,593 | - |
| A51210 | Performance Appraisals | - | - | 4,908 | - | - | 3,231 | - |
| A51220 | Vacation payout | - | 14,461 | 7,619 | - | - | - | - |
| A51230 | Sick Payout | - | 13,358 | 7,146 | - | - | - | - |
| A51240 | Opt Out Premium | 1,500 | 3,461 | 5,250 | 6,000 | 6,000 | 4,211 | 4,500 |
| **AH5X** | **Personnel** | **1,079,102** | **1,290,901** | **1,382,093** | **1,285,064** | **1,285,064** | **1,190,979** | **1,333,686** |
| A61010 | Office Supplies | - | - | 814 | 2,500 | 2,500 | - | 2,500 |
| A61030 | Books Manuals And Periodicals | 64 | 1,431 | 896 | 1,500 | 1,500 | 691 | 1,500 |
| A61040 | Operational Supplies | 33,505 | 29,514 | 33,074 | 43,500 | 43,500 | 27,876 | 43,500 |
| A65030 | Highway Materials | - | - | - | - | - | 10 | - |
| A65090 | Gasoline | 1,274 | 533 | 344 | 2,500 | 2,500 | 473 | 2,500 |
| **AH6X** | **Commodities** | **34,843** | **31,478** | **35,128** | **50,000** | **50,000** | **29,050** | **50,000** |
| A74080 | H/L/D Employee Benefits | 210,233 | 251,890 | 272,869 | 276,828 | 276,828 | 270,653 | 279,061 |
| A74100 | Retirement Benefits/FICA | 77,138 | 93,372 | 99,758 | 98,307 | 98,307 | 85,879 | 101,756 |
| A74110 | Retirement Benefits/IMRF | 119,574 | 126,577 | 130,731 | 134,032 | 134,032 | 110,083 | 131,083 |
| **AH74X** | **Benefits .** | **406,945** | **471,839** | **503,357** | **509,168** | **509,168** | **466,615** | **511,900** |
| A71150 | Consultants | 32,832 | 750 | 44,665 | 20,000 | 20,000 | 9,398 | 20,000 |
| A71450 | Mileage Reimbursement | 2,258 | 3,140 | 1,185 | 4,700 | 4,700 | 1,797 | 4,700 |
| A71470 | Employee Relations | - | 940 | 1,114 | 725 | 725 | 438 | 725 |
| A71500 | Trips And Training | 6,344 | 10,182 | 22,116 | 20,000 | 20,000 | 12,395 | 20,000 |
| A71810 | Dues And Subscriptions | 13,262 | 11,437 | 2,900 | 2,375 | 2,375 | 5,368 | 2,375 |
| A71840 | Publications & Legal Notices | 67,303 | 205,404 | 14,112 | 45,000 | 45,000 | 16,593 | 45,000 |
| A71950 | Cellular Phones | 152 | 152 | - | - | - | - | - |
| A71955 | Cell Phone Allowance | 1,800 | 1,800 | 1,838 | 1,800 | 1,800 | 1,800 | 1,800 |
| A71960 | Data/Telecommunications | 380 | 304 | 380 | 540 | 540 | 418 | 540 |
| A72210 | Motor Vehicle Maintenance & Repairs | 696 | 1,774 | 76 | 2,000 | 2,000 | 336 | 2,000 |
| A72260 | Office Equip Maintenance And Repairs | - | - | 38 | 500 | 500 | - | 500 |
| A72520 | Record Storage | - | - | 2,457 | 3,000 | 3,000 | 2,610 | 3,000 |
| A72530 | Equipment Rental | 3,057 | 2,073 | 1,786 | 2,880 | 2,880 | 1,993 | 2,880 |
| A72970 | Per Diem Fees | 144,707 | 6,500 | - | - | - | - | - |
| A79950 | All Other Miscellaneous | 205 | 1,044 | 882 | 1,000 | 1,000 | 593 | 1,000 |
| **AH7X** | **Contractuals** | **272,996** | **245,500** | **93,549** | **104,520** | **104,520** | **53,739** | **104,520** |
| A84030 | Computer Equipment | - | - | - | 16,428 | - | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **16,428** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **1,793,886** | **2,039,718** | **2,014,127** | **1,965,180** | **1,948,752** | **1,740,384** | **2,000,106** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A43X Fines and Forfeitures | 212,065 | 275,000 | 275,000 | 551,000 | 276,000 | 100% |
| A46X Charges for Services | 7,543,885 | 8,013,180 | 8,013,180 | 7,734,000 | (279,180) | -3% |
| AHM Miscellaneous | 1,150,178 | 1,166,650 | 1,166,650 | 1,170,150 | 3,500 | 0% |
| **AH4X Total Revenue** | **8,906,127** | **9,454,830** | **9,454,830** | **9,455,150** | **320** | **0%** |
| AH5X Personnel | 5,690,153 | 5,623,990 | 5,623,990 | 5,807,903 | 183,913 | 3% |
| AH6X Commodities | 116,373 | 132,700 | 132,700 | 185,000 | 52,300 | 39% |
| AH74X Benefits | 2,510,287 | 2,537,372 | 2,537,373 | 2,656,859 | 119,487 | 5% |
| AH7X Contractuals | 128,546 | 180,200 | 180,200 | 218,450 | 38,250 | 21% |
| AH8X Capital Expenditures | 0 | 0 | 0 | 28,000 | 28,000 | 0% |
| **AHEX Total Expenses** | **8,445,358** | **8,474,262** | **8,474,263** | **8,896,212** | **421,950** | **5%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 137 | 133 | 133 |
| Part Time | 7 | 4 | 3 |

## BUDGET HIGHLIGHTS:

- Revenues are projected to be flat.
- The staffing summary reflects a correction from previous years. The correct FTE counts are presented above.
- ↑ Operational Supplies (61040) increased due to costs being moved from Office Supplies (61010) and the anticipated cost of toner needed due to the implementation of I2 Supreme Court mandated e-filing for civil cases.
- ↑ Capital expenses increased for a replacement vehicle and a new cash machine.

## PERFORMANCE INFORMATION:

| Measurement | CY2014 Actual | CY2015 Actual | CY2016 Actual | CY2017 Year-to-date |
|---|---|---|---|---|
| Civil Cases – New Filings | 24,486 | 22,889 | 22,374 | 11,648 |
| Civil Cases – Disposed | 26,927 | 39,287 | 24,310 | 11,920 |
| Criminal Cases – New Filings | 8,830 | 8,224 | 8,140 | 3,701 |
| Criminal Cases – Disposed | 10,403 | 8,692 | 8,538 | 4,062 |
| Juvenile Cases – New Filings | 928 | 955 | 888 | 401 |
| Juvenile Cases – Disposed | 1,029 | 948 | 846 | 491 |
| Traffic Cases – New Filings | 128,871 | 117,071 | 106,698 | 52,851 |
| Traffic Cases – Disposed | 136,795 | 122,093 | 109,950 | 51,793 |

- Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- FY2017 Year-to-date numbers are from the activity in the first half of the calendar year.
- 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

F101 - Circuit Court Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A43030 | Fines Circuit Clerk | 277,665 | 260,219 | 212,065 | 275,000 | 275,000 | 202,008 | 250,000 |
| A43085 | Drug Addiction Services Fine | - | - | - | - | - | 1,260 | 500 |
| A43087 | Circuit Clerk Automatic Expungement | - | - | - | - | - | 840 | 500 |
| A43120 | INTC - Interest County | - | - | - | - | - | 254,255 | 300,000 |
| **A43X** | **Fines and Forfeitures** | **277,665** | **260,219** | **212,065** | **275,000** | **275,000** | **458,364** | **551,000** |
| A46040 | Annual Support Fee's | 87,432 | 114,806 | 116,109 | 175,000 | 175,000 | 106,070 | 115,000 |
| A46050 | Docket Fees | 2,462,839 | 2,265,684 | 2,163,936 | 2,300,000 | 2,300,000 | 1,978,360 | 2,200,000 |
| A46060 | Appearance Fees | 404,976 | 381,540 | 371,525 | 400,000 | 400,000 | 324,293 | 380,000 |
| A46070 | Transcripts ._A46070 | 308,296 | 276,285 | 293,052 | 300,000 | 300,000 | 261,965 | 300,000 |
| A46080 | Citations | 66,775 | 63,655 | 62,115 | 65,000 | 65,000 | 54,600 | 65,000 |
| A46090 | Traffic Costs | 1,566,267 | 1,782,736 | 1,542,691 | 1,625,000 | 1,625,000 | 1,215,954 | 1,625,000 |
| A46100 | Passports | 66,900 | 64,900 | 91,175 | 100,000 | 100,000 | 85,550 | 100,000 |
| A46110 | Bond Forefeitures | 324,356 | 362,708 | 408,935 | 370,000 | 370,000 | 321,494 | 375,000 |
| A46120 | Bond Fees | 481,475 | 448,147 | 495,200 | 490,000 | 490,000 | 396,322 | 460,000 |
| A46130 | Jury Demand | 166,805 | 197,145 | 224,004 | 225,000 | 225,000 | 165,830 | 200,000 |
| A46140 | Adoption Fees | 5,000 | 2,150 | 1,700 | 2,500 | 2,500 | 1,250 | 2,000 |
| A46155 | Specialty Court Fee | 3,082 | 3,262 | 2,689 | 3,500 | 3,500 | 1,332 | 2,500 |
| A46160 | Court Security Fees | 1,421,777 | 1,359,450 | 1,228,533 | 1,360,000 | 1,360,000 | 1,046,123 | 1,360,000 |
| A46165 | Therapeutic Intensive Monitoring Court Fee | 2,873 | 4,195 | 6,274 | 5,000 | 5,000 | 6,877 | 6,500 |
| A46312 | ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk | 1 | - | - | - | - | - | - |
| A46395 | Clerk Admin Fee | 298,661 | 289,128 | 252,878 | 285,000 | 285,000 | 215,475 | 265,000 |
| A46405 | Single Drug Test Fee | 578 | 1,258 | 1,149 | 1,500 | 1,500 | 475 | 1,000 |
| A46406 | Multiple Drug Test Fee | 149 | 25 | 225 | - | - | - | - |
| A46440 | Urine Analysis Test | 173,471 | 177,265 | 175,428 | 195,000 | 195,000 | 141,657 | 190,000 |
| A46455 | Domestic Battery Fine - Circuit Clerk | 84 | 70 | 59 | 100 | 100 | 69 | 100 |
| A46465 | Alternative Juror Fee | - | 875 | 12,600 | 15,000 | 15,000 | - | - |
| A46520 | DNAC | 4,966 | 5,291 | 4,824 | 5,000 | 5,000 | 3,498 | 5,000 |
| A46730 | Northern Illinois Crime Lab | - | -2,190 | 2,190 | - | - | -2,561 | - |
| A46735 | Crime Lab Clerk Fee | 4,752 | 3,913 | 3,193 | 4,000 | 4,000 | 2,403 | 3,000 |
| A46780 | County Trauma Center | 8,854 | 8,658 | 7,986 | 9,000 | 9,000 | 6,286 | 8,000 |
| A46790 | Domestic Violence | 881 | 410 | 200 | 500 | 500 | 743 | 800 |
| A46800 | Alias Search Fees | 32,260 | 28,975 | 25,125 | 28,000 | 28,000 | 25,918 | 26,000 |
| A46810 | Records Search Fees | 9,756 | 11,382 | 14,130 | 14,000 | 14,000 | 9,324 | 14,000 |
| A46820 | Expungement Fees | 37,027 | 32,824 | 29,880 | 35,000 | 35,000 | 26,440 | 30,000 |
| A46950 | DUI Fund - County | 100 | 50 | 60 | 80 | 80 | 40 | 100 |
| A46977 | Prison Review - State | - | -6,020 | 6,020 | - | - | -5,220 | - |
| **A46X** | **Charges for Services** | **7,940,392** | **7,878,576** | **7,543,885** | **8,013,180** | **8,013,180** | **6,390,567** | **7,734,000** |
| A48010 | Interest | 6,387 | 6,298 | 6,269 | 7,500 | 7,500 | 6,190 | 6,500 |
| A48060 | Dependent Children Parents | 2,930 | 7,772 | 2,470 | 4,000 | 4,000 | 715 | 2,500 |
| A48070 | Postage Charges | 32,651 | 23,756 | 27,932 | 20,000 | 20,000 | 19,468 | 26,000 |
| A48080 | Surcharge On Fines | 31,053 | 33,078 | 35,741 | 35,000 | 35,000 | 34,754 | 35,000 |
| A48085 | Percentage on TR CV Cases - County | 1,242,351 | 1,190,527 | 1,077,616 | 1,100,000 | 1,100,000 | 1,026,750 | 1,100,000 |
| A49910 | All Other Miscellaneous Revenue | 125 | 25 | 150 | 150 | 150 | 575 | 150 |
| **AHM** | **Miscellaneous .** | **1,315,496** | **1,261,455** | **1,150,178** | **1,166,650** | **1,166,650** | **1,088,452** | **1,170,150** |
| **AH4X** | **Total Revenue** | **9,533,553** | **9,400,251** | **8,906,127** | **9,454,830** | **9,454,830** | **7,937,383** | **9,455,150** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Circuit Court Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 5,731,187 | 5,671,558 | 5,487,199 | 5,662,239 | 5,662,239 | 4,848,928 | 5,810,771 |
| A51120 | Permanent PT Salaries/Wages | 92,557 | 46,210 | 23,015 | 36,059 | 36,059 | 7,850 | 36,960 |
| A51135 | Payroll Contingency | - | - | - | -161,297 | -161,297 | - | -160,402 |
| A51140 | Overtime Salaries And Wages | 10,884 | 27,734 | 20,685 | 16,170 | 16,170 | 13,591 | 16,574 |
| A51145 | Back Pay Wages | 40,000 | - | - | - | - | 23,557 | - |
| A51160 | Holiday Pay | - | - | - | - | - | 118 | - |
| A51180 | Special Pay | - | - | - | - | - | 1,850 | 30,000 |
| A51200 | Temporary PT Salaries/Wages | - | 1,520 | 58,558 | 56,000 | 56,000 | 4,023 | 56,000 |
| A51210 | Performance Appraisals | 14,378 | 14,024 | 13,708 | - | - | 2,088 | - |
| A51220 | Vacation payout | 30,551 | 31,745 | 43,771 | - | - | 59,460 | - |
| A51230 | Sick Payout | 12,413 | 15,200 | 28,449 | - | - | 21,495 | - |
| A51240 | Opt Out Premium | 10,903 | 14,769 | 14,769 | 14,820 | 14,820 | 19,268 | 18,000 |
| A51260 | Incentive payments | - | - | - | - | - | 11,939 | - |
| **AH5X** | **Personnel** | **5,942,874** | **5,822,760** | **5,690,153** | **5,623,990** | **5,623,990** | **5,014,167** | **5,807,903** |
| A61010 | Office Supplies | 168,136 | 184,959 | 115,626 | 129,500 | 129,500 | 81,238 | 29,500 |
| A61020 | Computer Supplies | - | - | - | - | - | 5,868 | 3,000 |
| A61030 | Books Manuals And Periodicals | 1,454 | 126 | 139 | 1,700 | 1,700 | - | 1,000 |
| A61040 | Operational Supplies | 630 | 647 | - | - | - | - | 150,000 |
| A65090 | Gasoline | 1,203 | 826 | 608 | 1,500 | 1,500 | 556 | 1,500 |
| A65120 | Automobile Repairs and Maintenance | 12 | - | - | - | - | - | - |
| **AH6X** | **Commodities** | **171,436** | **186,559** | **116,373** | **132,700** | **132,700** | **87,661** | **185,000** |
| A74080 | H/L/D Employee Benefits | 1,534,232 | 1,545,719 | 1,528,517 | 1,530,145 | 1,530,145 | 1,390,017 | 1,637,200 |
| A74100 | Retirement Benefits/FICA | 436,922 | 427,003 | 417,292 | 430,357 | 430,357 | 361,508 | 443,998 |
| A74110 | Retirement Benefits/IMRF | 652,379 | 598,114 | 564,478 | 576,870 | 576,870 | 493,907 | 575,662 |
| **AH74X** | **Benefits .** | **2,623,532** | **2,570,836** | **2,510,287** | **2,537,372** | **2,537,373** | **2,245,433** | **2,656,859** |
| A71150 | Consultants | - | - | 10,365 | 5,000 | 5,000 | - | 32,000 |
| A71230 | Software & Online Services | - | - | 1,104 | - | - | - | - |
| A71450 | Mileage Reimbursement | 3,083 | 3,772 | 3,741 | 2,500 | 2,500 | 3,233 | 4,000 |
| A71470 | Employee Relations | - | - | 1,465 | 3,450 | 3,450 | 1,491 | 3,400 |
| A71500 | Trips And Training | 12,335 | 21,108 | 13,408 | 15,000 | 15,000 | 6,430 | 20,000 |
| A71810 | Dues And Subscriptions | 3,979 | 4,778 | 5,307 | 4,500 | 4,500 | 3,277 | 4,500 |
| A71820 | Dues | - | 315 | - | - | - | - | - |
| A71840 | Publications & Legal Notices | - | - | 277 | - | - | - | - |
| A71850 | Advertising | - | - | 1,661 | 10,000 | 10,000 | 110 | 5,000 |
| A71955 | Cell Phone Allowance | 900 | 900 | 900 | 1,000 | 1,000 | 245 | 1,000 |
| A71960 | Data/Telecommunications | - | - | 395 | - | - | - | - |
| A71970 | Courier Services | - | 14,296 | 15,744 | 18,250 | 18,250 | 15,353 | 18,250 |
| A72210 | Motor Vehicle Maintenance & Repairs | 174 | 1,963 | 1,086 | 1,000 | 1,000 | 945 | 1,000 |
| A72260 | Office Equip Maintenance And Repairs | 33,319 | 29,793 | 15,015 | 10,000 | 10,000 | 9,213 | 10,000 |
| A72280 | Equipment Maintenance | - | 1,320 | - | - | - | - | - |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Circuit Court Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72510 | Building Rentals | - | - | - | 16,500 | 16,500 | 12,321 | 16,500 |
| A72520 | Record Storage | - | - | 6,426 | 5,000 | 5,000 | 2,850 | 8,500 |
| A72530 | Equipment Rental | 17,853 | 12,836 | 11,102 | 20,000 | 20,000 | 10,516 | 24,800 |
| A72815 | Bank Service Charges | 3,243 | 4,629 | 3,002 | 5,000 | 5,000 | 2,297 | 5,000 |
| A72830 | Printing Services | - | - | 37,412 | 60,000 | 60,000 | 44,144 | 60,000 |
| A73190 | Bad Debt Expense | - | - | - | 1,500 | 1,500 | - | - |
| A79940 | Miscell Contractual Services | 24,140 | 35,375 | - | - | - | 3,000 | 3,000 |
| A79950 | All Other Miscellaneous | 2,053 | 723 | 137 | 1,500 | 1,500 | 257 | 1,500 |
| **AH7X** | **Contractuals** | **101,079** | **131,808** | **128,546** | **180,200** | **180,200** | **115,683** | **218,450** |
| A83010 | Motor Vehicles | - | - | - | - | - | - | 25,000 |
| A84060 | Furniture And Office Equipment | - | - | - | - | - | - | 3,000 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **28,000** |
| **AHEX** | **Total Expenses** | **8,838,921** | **8,711,963** | **8,445,358** | **8,474,262** | **8,474,263** | **7,462,943** | **8,896,212** |

Law and Judicial Committee

# Circuit Courts

**DEPARTMENT PURPOSE:** The Nineteenth Judicial Circuit Court is an 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 4,437,026 | 3,761,764 | 3,760,042 | 3,771,764 | 10,000 | 0% |
| A46X Charges for Services | 989,046 | 1,032,300 | 1,032,300 | 928,700 | (103,600) | -10% |
| A49X Transfers | 556,835 | 833,780 | 833,780 | 558,680 | (275,100) | -33% |
| AHM Miscellaneous | 77,282 | 74,000 | 74,000 | 74,000 | 0 | 0% |
| **AH4X Total Revenue** | **6,060,189** | **5,701,844** | **5,700,122** | **5,333,144** | **(368,700)** | **-6%** |
| AH5X Personnel | 9,892,724 | 9,718,330 | 9,718,330 | 9,658,846 | (59,484) | -1% |
| AH6X Commodities | 67,503 | 63,900 | 63,900 | 71,650 | 7,750 | 12% |
| AH74X Benefits | 3,702,550 | 3,678,502 | 3,678,502 | 3,654,589 | (23,914) | -1% |
| AH7X Contractuals | 1,684,128 | 1,686,100 | 1,774,399 | 1,534,760 | (151,340) | -9% |
| AH8X Capital Expenditures | 0 | 25,000 | 0 | 34,250 | 9,250 | 37% |
| **AHEX Total Expenses** | **15,346,905** | **15,171,832** | **15,235,131** | **14,954,094** | **(217,738)** | **-1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 148 | 148 | 148 |
| Part Time | 7 | 7 | 7 |

## BUDGET HIGHLIGHTS:

- ↓ Personnel costs (5x) decreased due to the County ARO program.
- ↓ Salary Reimbursement (45280) is flat, while other revenues are projected to decrease, based upon current activity. Examples include Specialty Court Fee (46155), Drug Court Fee (46157), and Court System Fee (46390).
- ↓ Transfers from Other Funds (49920) decreased $275,100 due to a reduction in the amount transferred from the Probation Services Fee Fund.
- ↓ Jurors Fees (72910) decreased $150,000 due to a change in state legislation that lowers the cost for jurors.
- ↑ Capital Expenditures increased $9,250 for the cyclical replacement of office and courtroom furniture.

## PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|---|
| Court Clearance Rates | 101.1% | 101.2% | 102.6% | 100% | 100% |
| Interpreter Services – Number of Cases | 45,245 | 40,472 | 39,636 | 40,000 | 40,000 |
| Juror Satisfaction Rating | 84.1% | 87.7% | 90.2% | >85% | >85% |
| Adult Pretrial Services Investigations | 3,790 | 3,676 | 4,004 | 4,600 | 4,700 |
| Adult Pretrial Services Caseload | 2,229 | 2,455 | 2,758 | 2,900 | 3,050 |
| Adult Probation Caseload | 6,893 | 6,639 | 6,452 | 6,300 | 6,400 |
| Adult Probation Treatment Completed Rate | 74.2% | 74.8% | 71.9% | 75.0% | 75.0% |
| Adult Public Service Hours Successfully Completed *(Annual)* | 245,384 | 243,395 | 237,815 | 233,315 | 230,000 |
| Psychological Services Assessments Completed | 447 | 453 | 431 | 450 | 450 |
| Client Satisfaction Rating – Adult Probation Services | 80.3% | 75.5% | 77.2% | >80% | >80% |

- *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

F101 - Circuit Courts

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45280 | Salary Reimbursement | 2,222,963 | 4,607,879 | 3,999,397 | 3,726,764 | 3,726,764 | 797,983 | 3,726,764 |
| A45340 | Other Federal Funds | 356,812 | 383,990 | 397,037 | - | -1,722 | 44,491 | - |
| A45350 | Other State Funds | 318,595 | 292,640 | 37,921 | 35,000 | 35,000 | -47,600 | 45,000 |
| A45400 | Revenue From Other Government Bodies | 5,662 | 7,449 | 2,671 | - | - | - | - |
| **A45X** | **Intergovernmental** | **2,904,032** | **5,291,958** | **4,437,026** | **3,761,764** | **3,760,042** | **794,874** | **3,771,764** |
| A46155 | Specialty Court Fee | 315,402 | 312,010 | 277,442 | 315,000 | 315,000 | 227,605 | 270,000 |
| A46157 | Drug Court Fee | 169,036 | 151,814 | 135,577 | 150,000 | 150,000 | 111,016 | 135,000 |
| A46337 | Foreclosure Mediation Fees | 272,625 | 236,875 | 194,375 | 170,000 | 170,000 | 168,625 | 170,000 |
| A46390 | Court System Fee | 418,267 | 404,461 | 363,727 | 380,000 | 380,000 | 308,081 | 340,000 |
| A46392 | Probation - Public Service Conversion Fee | 2,425 | 1,450 | 3,509 | 1,900 | 1,900 | 2,701 | 1,200 |
| A46440 | Urine Analysis Test | - | 405 | 2,285 | 400 | 400 | 2,730 | 2,500 |
| A46850 | All Other Charges For Services | 15,942 | 16,288 | 12,130 | 15,000 | 15,000 | 10,760 | 10,000 |
| **A46X** | **Charges for Services** | **1,193,697** | **1,123,303** | **989,046** | **1,032,300** | **1,032,300** | **831,517** | **928,700** |
| A49920 | Transfers From Other Funds | 412,791 | 164,897 | 556,835 | 833,780 | 833,780 | 558,680 | 558,680 |
| **A49X** | **Transfers .** | **412,791** | **164,897** | **556,835** | **833,780** | **833,780** | **558,680** | **558,680** |
| A48095 | Reimbursements from Attorneys | 269 | 2,127 | 965 | - | - | 1,790 | - |
| A48320 | Proceeds From Sale Of Assets | - | 15 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 81,556 | 74,255 | 76,317 | 74,000 | 74,000 | 159 | 74,000 |
| **AHM** | **Miscellaneous .** | **81,825** | **76,397** | **77,282** | **74,000** | **74,000** | **1,949** | **74,000** |
| **AH4X** | **Total Revenue** | **4,592,346** | **6,656,555** | **6,060,189** | **5,701,844** | **5,700,122** | **2,187,020** | **5,333,144** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Circuit Courts

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 9,206,305 | 9,419,797 | 9,640,287 | 9,717,514 | 9,717,514 | 8,568,262 | 9,641,830 |
| A51120 | Permanent PT Salaries/Wages | 161,657 | 173,111 | 181,468 | 164,326 | 164,326 | 143,412 | 177,039 |
| A51135 | Payroll Contingency | - | - | - | -202,907 | -202,907 | - | -197,164 |
| A51140 | Overtime Salaries And Wages | 6,922 | 3,620 | 1,454 | 9,702 | 9,702 | 3,409 | 9,944 |
| A51160 | Holiday Pay | 1,472 | 1,144 | 868 | - | - | 843 | - |
| A51180 | Special Pay | 12,502 | 13,191 | 12,829 | 16,195 | 16,195 | 11,832 | 16,754 |
| A51200 | Temporary PT Salaries/Wages | - | 792 | 3,380 | - | - | - | - |
| A51210 | Performance Appraisals | 39,980 | 41,916 | 4,061 | - | - | 3,652 | - |
| A51220 | Vacation payout | 41,609 | 13,083 | 18,627 | - | - | 41,353 | - |
| A51230 | Sick Payout | 53,613 | - | 13,134 | - | - | 11,366 | - |
| A51240 | Opt Out Premium | 18,749 | 17,595 | 16,615 | 13,500 | 13,500 | 12,288 | 10,442 |
| A51260 | Incentive payments | - | - | - | - | - | 111,406 | - |
| **AH5X** | **Personnel** | **9,542,809** | **9,684,248** | **9,892,724** | **9,718,330** | **9,718,330** | **8,907,823** | **9,658,846** |
| A61010 | Office Supplies | 13,445 | 10,312 | 9,287 | 11,000 | 11,000 | 7,965 | 11,000 |
| A61020 | Computer Supplies | 2,791 | 2,912 | 2,447 | 4,000 | 4,000 | 2,239 | 4,000 |
| A61030 | Books Manuals And Periodicals | 637 | 21,919 | 13,170 | 16,500 | 16,500 | 9,087 | 22,000 |
| A61040 | Operational Supplies | 42,844 | 34,882 | 42,508 | 32,250 | 32,250 | 31,360 | 34,500 |
| A65020 | Laboratory Supplies | 25,533 | 25,884 | - | - | - | - | - |
| A65090 | Gasoline | 138 | 145 | 90 | 150 | 150 | 20 | 150 |
| **AH6X** | **Commodities** | **85,388** | **96,054** | **67,503** | **63,900** | **63,900** | **50,671** | **71,650** |
| A74080 | H/L/D Employee Benefits | 1,839,107 | 1,903,569 | 1,984,326 | 1,938,567 | 1,938,567 | 1,921,755 | 1,962,214 |
| A74100 | Retirement Benefits/FICA | 700,543 | 708,469 | 722,289 | 743,452 | 743,452 | 647,916 | 736,575 |
| A74110 | Retirement Benefits/IMRF | 1,054,893 | 997,739 | 995,935 | 996,483 | 996,483 | 864,382 | 955,799 |
| **AH74X** | **Benefits .** | **3,594,544** | **3,609,777** | **3,702,550** | **3,678,502** | **3,678,502** | **3,434,053** | **3,654,589** |
| A71120 | Interpreters | 126,084 | 133,728 | 134,761 | 145,500 | 145,500 | 127,375 | 145,500 |
| A71130 | Court Reporters | 8,205 | 8,735 | 14,022 | 10,000 | 10,000 | 6,731 | 10,000 |
| A71140 | Legal Services | 348,390 | 352,925 | 275,724 | 180,000 | 172,194 | 155,417 | 180,000 |
| A71220 | Computer Services | 2,690 | 36,542 | 37,637 | 45,000 | 45,000 | 32,226 | 45,000 |
| A71230 | Software & Online Services | - | - | 31,742 | 76,800 | 76,800 | 31,407 | 76,800 |
| A71330 | Medical Fees | 13,048 | 15,745 | 9,691 | 13,000 | 13,000 | 12,510 | 13,000 |
| A71450 | Mileage Reimbursement | 962 | 519 | 241 | 600 | 600 | 796 | 600 |
| A71470 | Employee Relations | - | 3,272 | 3,597 | 3,925 | 3,925 | 3,481 | 3,925 |
| A71500 | Trips And Training | 31,063 | 26,168 | 14,664 | 10,000 | 10,000 | 15,537 | 10,000 |
| A71650 | Security Services | 6,466 | 8,005 | 1,502 | - | - | - | - |
| A71810 | Dues And Subscriptions | 16,750 | 14,125 | 14,658 | 16,975 | 16,975 | 14,020 | 16,975 |
| A71840 | Publications & Legal Notices | 12,448 | 12,527 | 10,660 | 12,000 | 12,000 | 9,692 | 12,000 |
| A71950 | Cellular Phones | 456 | 266 | 606 | - | - | 555 | - |
| A71955 | Cell Phone Allowance | - | - | - | - | - | 385 | 660 |
| A71970 | Courier Services | - | - | 191 | - | - | - | - |
| A72020 | Investigative Expense | 2,993 | 2,202 | - | 6,000 | 6,000 | 750 | 6,000 |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Circuit Courts

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72040 | Adult Residential Treatment | 491,267 | 403,470 | 106,244 | 309,000 | 309,000 | 265,816 | 309,000 |
| A72140 | Unemployment Compensation | 214 | - | - | - | - | - | - |
| A72170 | Liability And Work Comp Insurance | 4,521 | - | - | - | - | - | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 78 | 178 | 180 | 200 | 200 | 180 | 200 |
| A72280 | Equipment Maintenance | 1,317 | 1,728 | 1,930 | 1,500 | 1,500 | 125 | 1,500 |
| A72520 | Record Storage | - | - | 5,908 | 6,000 | 6,000 | 5,972 | 6,000 |
| A72530 | Equipment Rental | 16,832 | 14,028 | 14,902 | 28,000 | 28,000 | 14,186 | 26,000 |
| A72610 | Transportation/Participants | - | 1,157 | 381 | 2,000 | 2,000 | 208 | 2,000 |
| A72820 | Postage | 407 | 1,646 | 1,104 | 1,600 | 1,600 | 1,349 | 1,600 |
| A72830 | Printing Services | 11,861 | 10,251 | 14,232 | 10,000 | 10,000 | 9,088 | 10,000 |
| A72870 | Contract Providers - Other | - | 193,603 | 189,916 | - | - | - | - |
| A72910 | Jurors Fees | 247,941 | 328,077 | 355,010 | 400,000 | 400,000 | 179,665 | 250,000 |
| A72940 | All Other Fees | 18,743 | 27,197 | - | - | - | - | - |
| A72960 | Witness Fees | 33,076 | 19,436 | 24,443 | 25,000 | 25,000 | 5,295 | 25,000 |
| A73020 | Dependent Children. | 209,328 | 133,675 | 130,586 | 200,000 | 200,000 | 68,414 | 200,000 |
| A79940 | Miscell Contractual Services | 409,525 | 329,198 | 269,024 | 174,000 | 240,515 | 123,174 | 174,000 |
| A79950 | All Other Miscellaneous | 9,091 | 16,924 | 20,572 | 9,000 | 38,590 | 26,743 | 9,000 |
| **AH7X** | **Contractuals** | **2,023,754** | **2,095,326** | **1,684,128** | **1,686,100** | **1,774,399** | **1,111,097** | **1,534,760** |
| A82020 | Building Improvements | - | 8,945 | - | - | - | - | - |
| A84060 | Furniture And Office Equipment | - | - | - | 25,000 | - | - | 34,250 |
| **AH8X** | **Capital Expenditures** | **-** | **8,945** | **-** | **25,000** | **-** | **-** | **34,250** |
| **AHEX** | **Total Expenses** | **15,246,496** | **15,494,351** | **15,346,905** | **15,171,832** | **15,235,131** | **13,503,643** | **14,954,094** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 16,377 | 25,000 | 25,000 | 25,000 | 0 | 0% |
| A46X Charges for Services | 4,791 | 0 | 0 | 0 | 0 | 0% |
| AHM Miscellaneous | 70 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **21,238** | **25,000** | **25,000** | **25,000** | **0** | **0%** |
| AH5X Personnel | 777,944 | 835,214 | 835,214 | 797,902 | (37,312) | -4% |
| AH6X Commodities | 25,060 | 89,000 | 89,000 | 30,000 | (59,000) | -66% |
| AH74X Benefits | 258,508 | 297,493 | 297,493 | 290,456 | (7,037) | -2% |
| AH7X Contractuals | 259,322 | 212,300 | 212,300 | 419,325 | 207,025 | 98% |
| **AHEX Total Expenses** | **1,320,835** | **1,434,007** | **1,434,007** | **1,537,683** | **103,676** | **7%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 11 | 10 | 11 |
| Part Time | 1 | 3 | 1 |

## BUDGET HIGHLIGHTS:

- Revenues are projected to remain flat in FY2018.
- The Coroner's Office position inventory includes the conversion of a toxicologist position from part-time to full-time. This change is cost-neutral as two part-time positions were eliminated to fund the change.
- ↓ Laboratory Supplies (65020) decreased $59,000 based upon recent activity.
- ↑ Laboratory Fees (71310) increased $50,000 for toxicology and histology services based upon recent activity.
- ↑ Medical Fees (71330) increased $30,000 based upon recent activity.
- ↑ Burial/Cremation Services (71625) increased $14,000 as these services are no longer funded by the State for indigent individuals. These costs were budgeted in Miscellaneous Contractual Services (79940) previously.
- ↑ Miscellaneous Contractual Services (79940) increased for body removal services. This increase is partically offset by a reduction in Overtime (51140) costs. Additional savings are also expected in vehicle replacement and liability costs.

## PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected |
|---|---|---|---|---|
| Deaths Reported | 4,522 | 4,606 | 4,659 | 5,866 |
| Autopsies Completed | 210 | 230 | 272 | 332 |
| Coroner's Cases* | 402 | 436 | 450 | 570 |

* Items previously reported as "Inquests Completed" and "Inquiries Completed" have been combined into "Coroner's Cases".

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Coroner

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45333 | Grants - State | 4,320 | 4,334 | - | - | - | 9,191 | - |
| A45400 | Revenue From Other Government Bodies | 27,680 | 29,795 | 16,377 | 25,000 | 25,000 | 1,191 | 25,000 |
| **A45X** | **Intergovernmental** | **32,000** | **34,128** | **16,377** | **25,000** | **25,000** | **10,382** | **25,000** |
| A46010 | Fees | 1,018 | - | 4,791 | - | - | 11,226 | - |
| **A46X** | **Charges for Services** | **1,018** | **-** | **4,791** | **-** | **-** | **11,226** | **-** |
| A49999 | Over Short | - | 50 | - | - | - | - | - |
| **A49X** | **Transfers .** | **-** | **50** | **-** | **-** | **-** | **-** | **-** |
| A48150 | Donations | 20 | - | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | - | - | 70 | - | - | - | - |
| **AHM** | **Miscellaneous .** | **20** | **-** | **70** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **33,038** | **34,178** | **21,238** | **25,000** | **25,000** | **21,608** | **25,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - County Coroner

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 671,820 | 668,701 | 672,332 | 715,701 | 715,701 | 583,751 | 755,297 |
| A51120 | Permanent PT Salaries/Wages | 35,159 | 37,511 | 37,064 | 73,785 | 73,785 | 29,654 | 16,105 |
| A51140 | Overtime Salaries And Wages | 41,655 | 43,180 | 62,107 | 44,228 | 44,228 | 56,355 | 25,000 |
| A51145 | Back Pay Wages | - | 1,006 | 754 | - | - | 129,175 | - |
| A51160 | Holiday Pay | 1,474 | 206 | 77 | - | - | 982 | - |
| A51180 | Special Pay | 1,200 | 1,471 | 348 | - | - | - | - |
| A51220 | Vacation payout | - | 1,443 | 3,761 | - | - | 13,706 | - |
| A51230 | Sick Payout | - | - | - | - | - | 8,293 | - |
| A51240 | Opt Out Premium | 2,250 | 2,942 | 1,500 | 1,500 | 1,500 | 1,385 | 1,500 |
| **AH5X** | **Personnel** | **753,558** | **756,459** | **777,944** | **835,214** | **835,214** | **823,300** | **797,902** |
| A61020 | Computer Supplies | - | 569 | - | - | - | - | - |
| A61040 | Operational Supplies | - | 670 | - | - | - | - | - |
| A62010 | Medical Supplies | 9,418 | 15,159 | - | - | - | - | - |
| A65020 | Laboratory Supplies | 56,066 | 74,626 | 25,060 | 89,000 | 89,000 | 23,788 | 30,000 |
| **AH6X** | **Commodities** | **65,484** | **91,024** | **25,060** | **89,000** | **89,000** | **23,788** | **30,000** |
| A74080 | H/L/D Employee Benefits | 144,733 | 142,823 | 123,434 | 154,182 | 154,182 | 124,800 | 149,725 |
| A74100 | Retirement Benefits/FICA | 54,504 | 55,177 | 56,557 | 63,894 | 63,894 | 62,706 | 61,422 |
| A74110 | Retirement Benefits/IMRF | 82,435 | 78,526 | 78,518 | 79,417 | 79,417 | 72,105 | 79,309 |
| **AH74X** | **Benefits .** | **281,672** | **276,526** | **258,508** | **297,493** | **297,493** | **259,611** | **290,456** |
| A71310 | Laboratory Fees | - | - | - | - | - | 26,553 | 50,000 |
| A71330 | Medical Fees | 184,500 | 196,650 | 254,650 | 200,000 | 200,000 | 229,246 | 230,000 |
| A71470 | Employee Relations | - | 96 | 267 | 300 | 300 | 71 | 325 |
| A71500 | Trips And Training | 2,077 | 2,362 | - | - | - | - | - |
| A71625 | Burial/Cremation Services | - | - | - | - | - | 1,300 | 14,000 |
| A71840 | Publications & Legal Notices | - | - | - | - | - | 515 | - |
| A71950 | Cellular Phones | - | 4,553 | - | - | - | - | - |
| A79940 | Miscell Contractual Services | 5,750 | 7,313 | 4,405 | 12,000 | 12,000 | - | 125,000 |
| **AH7X** | **Contractuals** | **192,327** | **210,973** | **259,322** | **212,300** | **212,300** | **257,685** | **419,325** |
| A84050 | Laboratory Equipment | - | - | - | - | - | 4,675 | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **-** | **-** | **4,675** | **-** |
| **AHEX** | **Total Expenses** | **1,293,041** | **1,334,982** | **1,320,835** | **1,434,007** | **1,434,007** | **1,369,058** | **1,537,683** |

Financial and Administrative Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 5,274 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **5,274** | **0** | **0** | **0** | **0** | **0%** |
| AH7X Contractuals | 425,099 | 0 | 2,639,838 | 0 | 0 | 0% |
| AH8X Capital Expenditures | 15,796,021 | 0 | 73,558,724 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **16,221,120** | **0** | **76,198,562** | **0** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - Corporate Capital Improvements

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45333 | Grants - State | 224,918 | - | - | - | - | - | - |
| A45334 | Grants - Federal | - | - | 5,274 | - | - | - | - |
| A45400 | Revenue From Other Government Bodies | 1,002,449 | 226,363 | - | - | - | - | - |
| **A45X** | **Intergovernmental** | **1,227,367** | **226,363** | **5,274** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **1,227,367** | **226,363** | **5,274** | **-** | **-** | **-** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Corporate Capital Imrpovements

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | 3,006,408 | 2,278,442 | 188,368 | - | 1,624,493 | 85,073 | - |
| A71170 | Engineering Services | 172,415 | 86,205 | - | - | - | - | - |
| A71180 | Architectural Services | 20,382 | 29,464 | - | - | - | - | - |
| A79940 | Miscell Contractual Services | - | 63,682 | 236,731 | - | 1,009,970 | 94,264 | - |
| A79950 | All Other Miscellaneous | 115,000 | - | - | - | 5,376 | - | - |
| **AH7X** | **Contractuals** | **3,314,205** | **2,457,793** | **425,099** | **-** | **2,639,838** | **179,338** | **-** |
| A81010 | Land Purchased | -31,937 | - | 8,504 | - | 836,581 | - | - |
| A82010 | Buildings And Structures | 352,976 | 400 | - | - | - | - | - |
| A82020 | Building Improvements | 10,802,384 | 8,123,428 | 10,204,090 | - | 63,044,253 | 12,208,235 | - |
| A84020 | Radios & Electronic Equipment | 3,736,324 | 5,145,209 | 101,854 | - | 348,071 | 992,185 | - |
| A84030 | Computer Equipment | 109,581 | 460,560 | 2,471,054 | - | 500,000 | 4,460 | - |
| A84040 | Computer System Software | 2,838,886 | 1,038,584 | 3,063,464 | - | 8,829,818 | 2,134,143 | - |
| A84045 | Security Equipment | - | 97,648 | - | - | - | - | - |
| A84100 | Miscellaneous Equipment | 217,520 | 166,680 | - | - | - | - | - |
| A85020 | Roads & Road Constr & Maintenance | 1,182 | - | - | - | - | - | - |
| A85070 | All Other Capital Outlay | 48,088 | 487,337 | -52,944 | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **18,075,004** | **15,519,845** | **15,796,021** | **-** | **73,558,724** | **15,339,024** | **-** |
| **AHEX** | **Total Expenses** | **21,389,210** | **17,977,638** | **16,221,120** | **-** | **76,198,562** | **15,518,362** | **-** |

Financial and Administrative Committee

# County Administrator

**DEPARTMENT PURPOSE:** The County Administrator serves as the chief administrative officer for Lake County government and is responsible for implementing the policies set by the County Board and overseeing the day-to-day management of the government.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A42X Licenses & Permits | 1,584,029 | 1,340,500 | 1,340,500 | 1,512,000 | 171,500 | 13% |
| A45X Intergovernmental | 205,020 | 155,000 | 155,000 | 155,000 | 0 | 0% |
| A46X Charges for Services | 29,398 | 32,000 | 32,000 | 24,000 | (8,000) | -25% |
| AHM Miscellaneous | 155 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **1,818,603** | **1,527,500** | **1,527,500** | **1,691,000** | **163,500** | **11%** |
| AH5X Personnel | 1,802,824 | 1,742,316 | 1,742,316 | 1,899,410 | 157,094 | 9% |
| AH6X Commodities | 69,233 | 41,940 | 41,940 | 42,598 | 658 | 2% |
| AH74X Benefits | 523,283 | 529,088 | 529,088 | 561,875 | 32,787 | 6% |
| AH7X Contractuals | 420,038 | 435,656 | 435,656 | 247,710 | (187,946) | -43% |
| AH8X Capital Expenditures | 0 | 63,281 | 0 | 35,374 | (27,907) | -44% |
| **AHEX Total Expenses** | **2,815,378** | **2,812,281** | **2,749,000** | **2,786,967** | **(25,314)** | **-1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 22 | 18 | 17 |
| Part Time | 7 | 7 | 7 |

## BUDGET HIGHLIGHTS:

- In FY2018, the Management & Operations Analyst position has been reclassified to the temporary full-time internship of Management Fellow.
- In accordance with county policy, a temporary full-time internship shared between County Administration and Communications has been removed from the full-time headcount. The funds for this position have been shifted to Temporary Part-Time Salaries/Wages (51200).
- Revenue projections for Cable Fees (42120) and AT&T Support PEG (42130) have increased, based on historical trends.
- Radio Labor Charges (46350) and Radio Materials/Parts Charges (46360) have been zeroed out, as DOT assumed the duties and corresponding revenues associated with these accounts in FY2017.
- Contractuals (7X) has decreased as a result of shifting $140,000 in Consultants (71150) from the CAO budget to GOE to cover sustainability initiatives, which is consistent with other consulting services. CAO has also cut the remaining funds ($67,254) from the former Radio Division's budget in Miscellaneous Contractual Services (79940), as the ongoing maintenance costs for the STARCOM21 system are budgeted in GOE.
- Capital Expenditures (8X) includes one vehicle replacement in the County Administrator's Office. The replacement will be a hybrid vehicle, in alignment with the County Board's Strategic Plan value of "Environmental Stewardship".

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Web Site Visits (millions) | 2.6 | 2.7 | 2.9 | 2.7 |
| Social Media Followers Gained | 2,832 | 3,545 | 6,400 | 4,500 |
| Facebook Reach (thousands) | 647 | 1,269 | 5,000 | 2,000 |
| Twitter Impressions (thousands) | 299 | 778 | 980 | 1,000 |
| Video Views (thousands) | 111 | 99 | 113 | 115 |

- Prior to FY2016, total video views included those viewed on Facebook. Those views are not reflected in the FY2016 Projections and FY2017 Targets, as viewing on social media is counted differently than other platforms.
- FY2017 projections reflect increased activity associated with the summer 2017 flood.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Administrator

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A42120 | Cable Fees | 1,313,508 | 1,240,193 | 1,451,748 | 1,230,000 | 1,230,000 | 936,327 | 1,400,000 |
| A42130 | AT&T Support PEG | 60,317 | 68,683 | 61,381 | 60,500 | 60,500 | 44,170 | 62,000 |
| A42140 | Comcast PEG Capital | 83,073 | 51,031 | 70,899 | 50,000 | 50,000 | 24,502 | 50,000 |
| **A42X** | **Licenses & Permits** | **1,456,898** | **1,359,907** | **1,584,029** | **1,340,500** | **1,340,500** | **1,004,999** | **1,512,000** |
| A45333 | Grants - State | - | 40,309 | 32,106 | - | - | - | - |
| A45334 | Grants - Federal | 248,052 | 113,872 | 172,914 | 155,000 | 155,000 | 60,482 | 155,000 |
| **A45X** | **Intergovernmental** | **248,052** | **154,181** | **205,020** | **155,000** | **155,000** | **60,482** | **155,000** |
| A46340 | Radio Monthly Contracts | 25,250 | 19,458 | 26,524 | 24,000 | 24,000 | 8,441 | 24,000 |
| A46350 | Radio Labor Charges | 4,744 | 1,098 | 905 | 5,000 | 5,000 | - | - |
| A46360 | Radio Materials/Parts Charges | 706 | 92 | 1,501 | 3,000 | 3,000 | - | - |
| A46370 | Radio Installation Charges | - | - | 468 | - | - | - | - |
| **A46X** | **Charges for Services** | **30,699** | **20,648** | **29,398** | **32,000** | **32,000** | **8,441** | **24,000** |
| A49920 | Transfers From Other Funds | - | 951,067 | - | - | - | - | - |
| **A49X** | **Transfers .** | **-** | **951,067** | **-** | **-** | **-** | **-** | **-** |
| A44020 | Tower Rentals . | 6,944 | 5,478 | - | - | - | - | - |
| A48145 | Clothing Recycling Revenue | - | 2 | 155 | - | - | 80 | - |
| **AHM** | **Miscellaneous .** | **6,944** | **5,480** | **155** | **-** | **-** | **80** | **-** |
| **AH4X** | **Total Revenue** | **1,742,593** | **2,491,283** | **1,818,603** | **1,527,500** | **1,527,500** | **1,074,002** | **1,691,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - County Administrator

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 1,496,869 | 1,606,838 | 1,609,042 | 1,592,980 | 1,592,980 | 1,305,652 | 1,719,934 |
| A51120 | Permanent PT Salaries/Wages | 92,246 | 79,625 | 124,873 | 138,526 | 138,526 | 112,506 | 142,099 |
| A51140 | Overtime Salaries And Wages | 12,084 | 13,086 | 17,008 | - | - | 32 | - |
| A51180 | Special Pay | 7,210 | 6,866 | 7,216 | 6,310 | 6,310 | 7,716 | 6,300 |
| A51200 | Temporary PT Salaries/Wages | - | 390 | 17,851 | - | - | 22,155 | 29,578 |
| A51210 | Performance Appraisals | 1,836 | 9,664 | - | - | - | - | - |
| A51220 | Vacation payout | 3,235 | 26,600 | 12,546 | - | - | 15,095 | - |
| A51230 | Sick Payout | - | - | 9,673 | - | - | - | - |
| A51240 | Opt Out Premium | - | 1,096 | 4,615 | 4,500 | 4,500 | 2,596 | 1,500 |
| **AH5X** | **Personnel** | **1,613,481** | **1,744,165** | **1,802,824** | **1,742,316** | **1,742,316** | **1,465,751** | **1,899,410** |
| A61010 | Office Supplies | 11,921 | 9,491 | 10,425 | 7,800 | 7,800 | 8,893 | 11,200 |
| A61020 | Computer Supplies | 9,061 | 8,156 | 7,096 | 6,900 | 6,900 | 5,393 | 7,098 |
| A61030 | Books Manuals And Periodicals | 41 | - | - | 150 | 150 | - | - |
| A61040 | Operational Supplies | 34,747 | 42,596 | 48,837 | 24,000 | 24,000 | 19,019 | 22,500 |
| A61060 | Clothing And Uniforms | - | - | 1,075 | 250 | 250 | 95 | - |
| A61090 | Printing and Photographic Supplies | - | 98 | 431 | 240 | 240 | - | - |
| A63010 | Building, Grounds Maintenance Supplies | 1,169 | 194 | 51 | 250 | 250 | 17 | - |
| A65090 | Gasoline | 2,528 | 1,857 | 1,313 | 1,350 | 1,350 | 737 | 1,800 |
| A65120 | Automobile Repairs and Maintenance | - | - | 6 | 1,000 | 1,000 | 258 | - |
| **AH6X** | **Commodities** | **59,466** | **62,393** | **69,233** | **41,940** | **41,940** | **34,411** | **42,598** |
| A74080 | H/L/D Employee Benefits | 269,179 | 269,067 | 220,658 | 216,216 | 216,216 | 171,971 | 242,681 |
| A74100 | Retirement Benefits/FICA | 108,280 | 117,430 | 122,379 | 132,381 | 132,381 | 100,369 | 145,190 |
| A74110 | Retirement Benefits/IMRF | 172,825 | 177,150 | 180,245 | 180,490 | 180,491 | 144,385 | 174,004 |
| **AH74X** | **Benefits .** | **550,284** | **563,646** | **523,283** | **529,088** | **529,088** | **416,726** | **561,875** |
| A71150 | Consultants | 1,140 | 5,743 | 525 | 142,000 | 142,000 | - | 2,000 |
| A71230 | Software & Online Services | - | 2,650 | - | - | - | 155,424 | 175,782 |
| A71450 | Mileage Reimbursement | 1,679 | 3,033 | 2,535 | 4,020 | 4,020 | 1,156 | 3,700 |
| A71470 | Employee Relations | - | 160 | 312 | 625 | 625 | 266 | 600 |
| A71500 | Trips And Training | 14,558 | 23,194 | 28,754 | 14,107 | 14,107 | 13,525 | 20,303 |
| A71650 | Security Services | 1,324 | 1,257 | 347 | - | - | - | - |
| A71810 | Dues And Subscriptions | 8,287 | 13,385 | 13,839 | 15,770 | 15,770 | 11,135 | 12,900 |
| A71840 | Publications & Legal Notices | - | - | - | - | - | - | 300 |
| A71910 | Gas For Heating | 8,137 | 7,036 | 5,728 | - | - | - | - |
| A71920 | Electricity | 45,270 | 47,805 | 43,752 | - | - | - | - |
| A71930 | Water And Sewer Charges | 1,461 | 1,192 | 1,275 | - | - | - | - |
| A71950 | Cellular Phones | 3,431 | 2,933 | 3,944 | 2,500 | 2,500 | 3,006 | 4,875 |
| A71955 | Cell Phone Allowance | 4,975 | 5,365 | 5,335 | 5,580 | 5,580 | 4,330 | 6,600 |
| A71960 | Data/Telecommunications | 1,204 | 1,568 | 1,824 | 1,500 | 1,500 | 649 | 2,000 |
| A71965 | Radio Fees | - | - | - | 2,400 | 2,400 | 1,398 | 2,400 |
| A71970 | Courier Services | - | 156 | 148 | - | - | - | - |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - County Administrator

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72210 | Motor Vehicle Maintenance & Repairs | 1,024 | 2,014 | 3,689 | 800 | 800 | 445 | 1,500 |
| A72240 | Radio Equipment Maintenance & Repair | 3,037 | 1,092 | 15,221 | - | - | 1,867 | - |
| A72280 | Equipment Maintenance | 8,277 | 6,204 | 24,197 | 8,500 | 8,500 | 8,258 | 10,500 |
| A72510 | Building Rentals | 118,129 | 83,619 | 114,262 | - | - | 7,720 | - |
| A72520 | Record Storage | - | - | 298 | - | - | 298 | 350 |
| A72530 | Equipment Rental | 4,546 | 3,835 | 1,098 | 2,400 | 2,400 | 728 | 2,400 |
| A72820 | Postage | 297 | 166 | 25 | - | - | - | - |
| A79930 | Miscellaneous Contingency | - | - | - | - | - | 5,036 | - |
| A79940 | Miscell Contractual Services | 89,615 | 56,949 | 124,677 | 234,454 | 234,454 | 8,391 | - |
| A79950 | All Other Miscellaneous | 5,972 | 27,141 | 28,254 | 1,000 | 1,000 | 1,478 | 1,500 |
| **AH7X** | **Contractuals** | **322,362** | **296,499** | **420,038** | **435,656** | **435,656** | **225,111** | **247,710** |
| A83010 | Motor Vehicles | - | - | - | 36,428 | - | - | 33,000 |
| A84030 | Computer Equipment | - | - | - | 26,853 | - | - | 2,374 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **63,281** | **-** | **-** | **35,374** |
| **AHEX** | **Total Expenses** | **2,545,593** | **2,666,703** | **2,815,378** | **2,812,281** | **2,749,000** | **2,141,999** | **2,786,967** |

# 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 five 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 106,374,799 | 118,024,213 | 118,024,213 | 123,364,079 | 5,339,866 | 5% |
| A42X Licenses & Permits | 205,681 | 227,000 | 227,000 | 227,000 | 0 | 0% |
| A45X Intergovernmental | 2,443,009 | 1,700,000 | 1,700,000 | 1,200,000 | (500,000) | -29% |
| A49X Transfers | 585,382 | 602,000 | 602,000 | 2,804,000 | 2,202,000 | 366% |
| AHM Miscellaneous | 5,248,547 | 5,597,053 | 5,597,053 | 5,474,403 | (122,650) | -2% |
| **AH4X Total Revenue** | **114,857,419** | **126,150,266** | **126,150,266** | **133,069,482** | **6,919,216** | **5%** |
| AH5X Personnel | 1,045,566 | 1,058,564 | 1,058,564 | 1,085,601 | 27,037 | 3% |
| AH6X Commodities | 2,562 | 6,500 | 6,500 | 4,500 | (2,000) | -31% |
| AH74X Benefits | 425,366 | 458,564 | 458,564 | 440,484 | (18,080) | -4% |
| AH7X Contractuals | 317,434 | 388,195 | 388,195 | 395,805 | 7,610 | 2% |
| AH8X Capital Expenditures | 0 | 7,000 | 0 | 1,950 | (5,050) | -72% |
| **AHEX Total Expenses** | **1,790,929** | **1,918,823** | **1,911,823** | **1,928,340** | **9,517** | **0%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 23 | 23 | 23 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↑ Taxes (41X) are greater in FY2018 than FY2017 because of projected increases in 1% County Sales Tax (41160), 1/4% Supplemental Sales Tax (41170), and Use Sales Tax (41180), as well as a larger allocation of the property tax levy. These increases offset reductions in State Income Tax (41210) and Personal Property Replacement Tax (41220), which were part of the State of Illinois' FY2018 Budget and adjustments to the allocation formula.
- ↓ Intergovernmental revenue (45X) is down from FY2017 due to the termination of fees associated with the Countryside Landfill.
- ↑ Transfers from Other Funds (49920) has increased by way of a revised fee for the Geographic Information System (GIS) Fund. This was approved by the County Board in FY2017.
- ↓ Miscellaneous revenue has decreased because of new indirect cost rates for non-corporate fund departments.
- ↓ Benefits (74X) has decreased due to a reduction in County Board Member participation in IMRF, per state statute.
- ❖ Capital Expenditures (84030) consists of one staff laptop computer per the IT replacement plan.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Board

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 63,138,998 | 64,918,272 | 62,375,056 | 74,332,213 | 74,332,213 | 73,475,410 | 80,188,079 |
| A41110 | Prior Year Property Taxes | 73 | 14,206 | 15,109 | - | - | 25,319 | - |
| A41120 | TIF Districts Property Taxes | 82,535 | 174,630 | 85,954 | 81,000 | 81,000 | - | 81,000 |
| A41160 | 1% County Sales Tax | 3,600,647 | 3,854,281 | 4,501,065 | 3,750,000 | 3,750,000 | 2,947,162 | 4,000,000 |
| A41170 | 1/4% Supplemental Sales Tax | 25,413,674 | 25,405,168 | 26,036,708 | 26,000,000 | 26,000,000 | 19,490,465 | 26,250,000 |
| A41180 | Use Sales Tax | 1,584,517 | 1,822,083 | 1,969,086 | 1,900,000 | 1,900,000 | 1,389,013 | 2,100,000 |
| A41190 | Hotel-Motel Tax | 89,107 | 89,938 | 76,056 | 95,000 | 95,000 | 70,762 | 95,000 |
| A41195 | Video Gaming | 199,421 | - | - | - | - | - | - |
| A41210 | State Income Tax | 7,900,226 | 8,779,435 | 8,031,953 | 8,250,000 | 8,250,000 | 6,659,637 | 7,200,000 |
| A41220 | Pers Property Replace Tax | 3,475,405 | 3,705,966 | 3,283,812 | 3,616,000 | 3,616,000 | 3,362,579 | 3,450,000 |
| **A41X** | **Taxes** | **105,484,602** | **108,763,979** | **106,374,799** | **118,024,213** | **118,024,213** | **107,420,348** | **123,364,079** |
| A42010 | Liquor Licenses | 213,308 | 220,096 | 193,581 | 215,000 | 215,000 | 216,608 | 215,000 |
| A42020 | Amusement Devices | 13,550 | 12,100 | 12,100 | 12,000 | 12,000 | 11,150 | 12,000 |
| A42120 | Cable Fees | - | 178,806 | - | - | - | - | - |
| **A42X** | **Licenses & Permits** | **226,858** | **411,002** | **205,681** | **227,000** | **227,000** | **227,758** | **227,000** |
| A43000 | Fines | - | - | - | - | - | 2,260 | - |
| **A43X** | **Fines and Forfeitures** | **-** | **-** | **-** | **-** | **-** | **2,260** | **-** |
| A45010 | Affected Area Comp Fee | 2,628,179 | 2,492,826 | 2,435,825 | 1,700,000 | 1,700,000 | 1,326,287 | 1,200,000 |
| A45040 | CDBG Revenue | - | - | 7,184 | - | - | - | - |
| A45380 | Revenue From Municipalities | - | 10,000 | - | - | - | - | - |
| **A45X** | **Intergovernmental** | **2,628,179** | **2,502,826** | **2,443,009** | **1,700,000** | **1,700,000** | **1,326,287** | **1,200,000** |
| A46010 | Fees | - | - | - | - | - | 375 | - |
| **A46X** | **Charges for Services** | **-** | **-** | **-** | **-** | **-** | **375** | **-** |
| A49920 | Transfers From Other Funds | 563,678 | 575,104 | 585,382 | 602,000 | 602,000 | - | 2,804,000 |
| **A49X** | **Transfers .** | **563,678** | **575,104** | **585,382** | **602,000** | **602,000** | **-** | **2,804,000** |
| A44010 | Farm Rentals | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 | 4,500 |
| A44030 | Other Rentals | - | - | 320,000 | - | - | - | - |
| A48010 | Interest | 1,612 | 3,936 | 2,108 | - | - | - | - |
| A48020 | Indirect Cost Allocation | 3,933,788 | 4,731,079 | 4,125,410 | 4,912,553 | 4,912,553 | 4,879,369 | 4,789,903 |
| A48030 | Off Track Betting Fees | 191,454 | 167,811 | 178,462 | 150,000 | 150,000 | 166,979 | 150,000 |
| A48320 | Proceeds From Sale Of Assets | 124,470 | 182,569 | 147,311 | 130,000 | 130,000 | 94,287 | 130,000 |
| A48330 | Vending Machines Commissions | 14,059 | - | 8,310 | - | - | 25,237 | - |
| A49910 | All Other Miscellaneous Revenue | 454,439 | 430,420 | 462,446 | 400,000 | 400,000 | 402,497 | 400,000 |
| **AHM** | **Miscellaneous .** | **4,724,323** | **5,520,315** | **5,248,547** | **5,597,053** | **5,597,053** | **5,572,869** | **5,474,403** |
| **AH4X** | **Total Revenue** | **113,627,639** | **117,773,226** | **114,857,419** | **126,150,266** | **126,150,266** | **114,549,897** | **133,069,482** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - County Board

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 989,194 | 1,005,691 | 1,027,751 | 1,040,839 | 1,040,839 | 892,560 | 1,069,351 |
| A51140 | Overtime Salaries And Wages | 16 | - | - | - | - | 422 | - |
| A51180 | Special Pay | 9,197 | 9,803 | 10,315 | 10,225 | 10,225 | 8,502 | 10,250 |
| A51220 | Vacation payout | - | 2,604 | - | - | - | - | - |
| A51240 | Opt Out Premium | 4,500 | 6,923 | 7,500 | 7,500 | 7,500 | 5,307 | 6,000 |
| **AH5X** | **Personnel** | **1,002,906** | **1,025,021** | **1,045,566** | **1,058,564** | **1,058,564** | **906,791** | **1,085,601** |
| A61010 | Office Supplies | 2,249 | 1,667 | 1,865 | 4,500 | 4,500 | 1,922 | 2,500 |
| A61040 | Operational Supplies | 901 | 1,400 | 697 | 2,000 | 2,000 | 314 | 2,000 |
| **AH6X** | **Commodities** | **3,150** | **3,068** | **2,562** | **6,500** | **6,500** | **2,236** | **4,500** |
| A74080 | H/L/D Employee Benefits | 299,830 | 260,007 | 268,361 | 267,175 | 267,175 | 246,615 | 306,475 |
| A74100 | Retirement Benefits/FICA | 74,615 | 74,771 | 76,174 | 80,980 | 80,980 | 65,397 | 82,589 |
| A74110 | Retirement Benefits/IMRF | 98,658 | 85,115 | 80,831 | 110,408 | 110,408 | 42,970 | 51,420 |
| **AH74X** | **Benefits .** | **473,103** | **419,893** | **425,366** | **458,564** | **458,564** | **354,982** | **440,484** |
| A71110 | Auditing And Accounting | 162,191 | 160,609 | 170,000 | 170,000 | 170,000 | 175,900 | 185,000 |
| A71130 | Court Reporters | 2,297 | 2,634 | 2,440 | 2,800 | 2,800 | 2,690 | 2,800 |
| A71230 | Software & Online Services | - | - | - | 24,105 | 24,105 | 20,085 | 24,105 |
| A71450 | Mileage Reimbursement | 13,295 | 13,000 | 11,935 | 16,500 | 16,500 | 10,104 | 15,000 |
| A71470 | Employee Relations | - | - | 37 | 40 | 40 | 39 | 50 |
| A71500 | Trips And Training | 199 | - | - | 500 | 500 | 131 | 500 |
| A71810 | Dues And Subscriptions | 17,152 | 17,391 | 31,287 | 27,500 | 27,500 | 23,031 | 27,500 |
| A71840 | Publications & Legal Notices | - | 501 | 533 | 2,500 | 2,500 | 1,949 | 1,000 |
| A71950 | Cellular Phones | 21,265 | 13,837 | 16,003 | 22,000 | 22,000 | 7,490 | 20,000 |
| A71960 | Data/Telecommunications | 7,820 | 7,412 | 5,710 | 9,000 | 9,000 | 1,212 | 7,000 |
| A72520 | Record Storage | - | - | 493 | 100 | 100 | 55 | 350 |
| A72530 | Equipment Rental | 2,380 | 2,024 | 1,931 | 3,000 | 3,000 | 1,399 | 2,500 |
| A79905 | Board Chairman Expenses | 1,612 | 1,133 | 228 | 3,000 | 3,000 | 977 | 3,000 |
| A79910 | Board Expenses | - | 103 | - | - | - | - | - |
| A79915 | Constituent Services | 79,492 | 83,953 | 54,542 | 97,000 | 97,000 | 35,562 | 97,000 |
| A79940 | Miscell Contractual Services | - | 10,000 | 17,536 | 150 | 150 | - | - |
| A79950 | All Other Miscellaneous | 10,231 | 10,226 | 4,760 | 10,000 | 10,000 | 4,480 | 10,000 |
| **AH7X** | **Contractuals** | **317,935** | **322,823** | **317,434** | **388,195** | **388,195** | **285,102** | **395,805** |
| A84030 | Computer Equipment | - | - | - | 7,000 | - | - | 1,950 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **7,000** | **-** | **-** | **1,950** |
| **AHEX** | **Total Expenses** | **1,797,093** | **1,770,805** | **1,790,929** | **1,918,823** | **1,911,823** | **1,549,111** | **1,928,340** |

## Financial and Administrative Committee

# Video Gaming

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

### FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41 Taxes | 665,947 | 500,000 | 500,000 | 550,000 | 50,000 | 10% |
| A46X Charges for Services | 6,800 | 6,250 | 6,250 | 7,125 | 875 | 14% |
| **AH4X Total Revenue** | **672,747** | **506,250** | **506,250** | **557,125** | **50,875** | **10%** |
| AH7X Contractuals | 80,303 | 317,170 | 596,868 | 665,947 | 348,777 | 110% |
| **AHEX Total Expenses** | **80,303** | **317,170** | **596,868** | **665,947** | **348,777** | **110%** |

### BUDGET HIGHLIGHTS:

- All funds will be allocated and expended in accordance with the Video Gaming Revenue policy.
- ↑ Revenue from Video Gaming (41195) has increased for FY2018 to reflect projected increased revenue.
- ↑ Fees (46010) are also projected to increase based on additional video gaming terminal stickers.
- Transfers to Other Funds (79920) consists of $31,717 that will be transferred to Community Development to cover administrative costs associated with grant management for Video Gaming Revenue.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - Video Gaming

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41195 | Video Gaming | - | 471,374 | 665,947 | 500,000 | 500,000 | 424,186 | 550,000 |
| **A41X** | **Taxes** | **-** | **471,374** | **665,947** | **500,000** | **500,000** | **424,186** | **550,000** |
| A42020 | Amusement Devices | - | - | - | - | - | 58,764 | - |
| **A42X** | **Licenses & Permits** | **-** | **-** | **-** | **-** | **-** | **58,764** | **-** |
| A46010 | Fees | - | 6,375 | 6,800 | 6,250 | 6,250 | 7,125 | 7,125 |
| **A46X** | **Charges for Services** | **-** | **6,375** | **6,800** | **6,250** | **6,250** | **7,125** | **7,125** |
| **AH4X** | **Total Revenue** | **-** | **477,749** | **672,747** | **506,250** | **506,250** | **490,075** | **557,125** |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Video Gaming

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | - | - | - | 31,717 | 31,717 | - | 31,717 |
| A79935 | Services Related to Gaming Revenue | - | - | 80,303 | 285,453 | 565,151 | 33,519 | 634,230 |
| **AH7X** | **Contractuals** | **-** | **-** | **80,303** | **317,170** | **596,868** | **33,519** | **665,947** |
| **AHEX** | **Total Expenses** | **-** | **-** | **80,303** | **317,170** | **596,868** | **33,519** | **665,947** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 288,789 | 350,000 | 350,000 | 350,000 | 0 | 0% |
| A42X Licenses & Permits | 132,074 | 110,200 | 110,200 | 110,200 | 0 | 0% |
| A45X Intergovernmental | 126,135 | 64,655 | 64,655 | 0 | (64,655) | -100% |
| A46X Charges for Services | 478,375 | 485,500 | 485,500 | 472,800 | (12,700) | -3% |
| AHM Miscellaneous | 13,457 | 9,500 | 9,500 | 12,500 | 3,000 | 32% |
| **AH4X Total Revenue** | **1,038,829** | **1,019,855** | **1,019,855** | **945,500** | **(74,355)** | **-7%** |
| AH5X Personnel | 2,061,484 | 1,988,460 | 1,988,460 | 2,059,416 | 70,957 | 4% |
| AH6X Commodities | 131,690 | 106,600 | 106,600 | 161,600 | 55,000 | 52% |
| AH74X Benefits | 791,467 | 763,663 | 763,663 | 781,589 | 17,926 | 2% |
| AH7X Contractuals | 1,122,145 | 759,848 | 759,848 | 1,194,934 | 435,086 | 57% |
| AH8X Capital Expenditures | 0 | 24,455 | 0 | 4,000 | (20,455) | -84% |
| **AHEX Total Expenses** | **4,106,787** | **3,643,026** | **3,618,571** | **4,201,539** | **558,513** | **15%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 38 | 37 | 37 |
| Part Time | 3 | 4 | 3 |

## BUDGET HIGHLIGHTS:

- ↓ Based on current activity and expected FY2017 activity, revenue from charges for services is decreasing 3% overall. While other misc. fees increased slightly, Death Certificates (46200) and Birth Certificates (46210) decreased very slightly, and Tax Sale Notices (46880) decreased $10,000.
- ↓ Intergovernmental revenue from Other State Funds (45350) has decreased $65,655 because the County Clerk's office, based on the recently passed state budget, is not anticipating reimbursement from the State of Illinois for Judges of Election for the 2018 primary and general elections.
- ↑ Due to FY2018 being a Federal Election year with a host of state and county-wide offices on the ballot, election related expenses, such as Overtime (51140) and Postage (72820) are increasing to cover the projected costs. This includes increased early voting hours with the need for County Clerk support, changes in polling sites, early voting sites with the need for county-wide mailings, as well as several district-specific mailings.
- ↑ Equipment Maintenance (72280) costs increased $137,928. This pays for the equipment for the state mandated early and universal voting sites, as well as Election Day voter registration.
- ↓ Part time headcount is down one employee as one less season election worker is being hired for FY2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41150 | Tax Sale/Redemption P I & Cost | 284,916 | 367,231 | 288,789 | 350,000 | 350,000 | 406,125 | 350,000 |
| **A41X** | **Taxes** | **284,916** | **367,231** | **288,789** | **350,000** | **350,000** | **406,125** | **350,000** |
| A42030 | Marriage Licenses | 86,720 | 118,092 | 131,714 | 110,000 | 110,000 | 123,780 | 110,000 |
| A42035 | Civil Union Licenses | 320 | 220 | 360 | 200 | 200 | 270 | 200 |
| **A42X** | **Licenses & Permits** | **87,040** | **118,312** | **132,074** | **110,200** | **110,200** | **124,050** | **110,200** |
| A45350 | Other State Funds | 198,225 | 265,455 | 126,135 | 64,655 | 64,655 | 54,945 | - |
| **A45X** | **Intergovernmental** | **198,225** | **265,455** | **126,135** | **64,655** | **64,655** | **54,945** | **-** |
| A46170 | Marriage Certificates | 44,472 | 54,436 | 60,472 | 54,000 | 54,000 | 57,462 | 54,000 |
| A46171 | Marriage Certificates Additional Copy | 12,192 | 11,840 | 11,702 | 11,400 | 11,400 | 11,090 | 11,400 |
| A46175 | Civil Union Certificates | 108 | 58 | 112 | - | - | 104 | - |
| A46176 | Civil Union Certificates Additional Copy | 24 | 4 | 18 | - | - | 12 | - |
| A46180 | Redemption Fees | 201,978 | 196,938 | 183,078 | 200,000 | 200,000 | 148,050 | 200,000 |
| A46190 | Registrations by mail | 21,460 | 21,260 | 20,260 | 20,000 | 20,000 | 17,230 | 17,000 |
| A46191 | Notary Registrations over the counter | 2,775 | 2,410 | 2,585 | 2,400 | 2,400 | 2,310 | 2,400 |
| A46195 | Assumed Business Name Registrations | 4,725 | 4,500 | 4,645 | 4,600 | 4,600 | 4,310 | 4,600 |
| A46196 | Assumed Business Name Withdrawals | 40 | 72 | 86 | - | - | 87 | - |
| A46200 | Death Certificates | 8,730 | 10,104 | 10,192 | 10,600 | 10,600 | 10,152 | 10,000 |
| A46201 | Death Certificates additional copy | 5,194 | 4,682 | 4,688 | 5,000 | 5,000 | 4,183 | 4,300 |
| A46202 | Death Certificates genealogy copy | 368 | 645 | 438 | 400 | 400 | 458 | 500 |
| A46210 | Birth Certificates | 80,250 | 104,064 | 110,616 | 110,000 | 110,000 | 102,948 | 109,000 |
| A46211 | Birth Certificates additional copy | 13,760 | 14,554 | 13,990 | 14,000 | 14,000 | 13,019 | 14,000 |
| A46220 | Certifications | 1,077 | 372 | 1,246 | 300 | 300 | 715 | 500 |
| A46221 | Certificates of Authority | 588 | 794 | 566 | 600 | 600 | 458 | 600 |
| A46230 | Copies Of County Clerk Records | 317 | 341 | 764 | 300 | 300 | 746 | 600 |
| A46240 | Miscellaneous County Clerk Fees | 5,272 | 10,278 | 7,692 | 6,000 | 6,000 | 8,354 | 8,000 |
| A46430 | Tax Sale Costs | 13,796 | 13,132 | 11,496 | 13,000 | 13,000 | 13,096 | 13,000 |
| A46860 | Tax Sale Certificate Assignmnt | 2,223 | 3,680 | 6,360 | 2,000 | 2,000 | 1,480 | 2,000 |
| A46870 | Tax Deeds $5 | 455 | 270 | 675 | 400 | 400 | 545 | 400 |
| A46880 | Tax Sale Notices | 32,826 | 29,979 | 25,399 | 30,000 | 30,000 | 21,344 | 20,000 |
| A46890 | Tax Sale Certif Cancel | 18 | 15 | 1,059 | - | - | 12 | - |
| A46900 | Economic Interest Filing | 45 | 780 | 225 | 500 | 500 | 850 | 500 |
| A46910 | Clerk Over-Payments | 50 | 1 | 12 | - | - | 70 | - |
| **A46X** | **Charges for Services** | **452,742** | **485,209** | **478,375** | **485,500** | **485,500** | **419,084** | **472,800** |
| A48010 | Interest | 7,403 | 6,966 | 11,192 | 7,000 | 7,000 | 16,337 | 10,000 |
| A49910 | All Other Miscellaneous Revenue | 2,491 | 2,441 | 2,265 | 2,500 | 2,500 | 2,579 | 2,500 |
| **AHM** | **Miscellaneous .** | **9,894** | **9,407** | **13,457** | **9,500** | **9,500** | **18,916** | **12,500** |
| **AH4X** | **Total Revenue** | **1,032,818** | **1,245,613** | **1,038,829** | **1,019,855** | **1,019,855** | **1,023,121** | **945,500** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - County Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 1,696,184 | 1,781,660 | 1,948,777 | 2,004,600 | 2,004,600 | 1,732,525 | 1,987,478 |
| A51120 | Permanent PT Salaries/Wages | 24,587 | 28,296 | 23,492 | 18,932 | 18,932 | 7,547 | 19,405 |
| A51135 | Payroll Contingency | - | - | - | -176,832 | -176,832 | - | -174,647 |
| A51140 | Overtime Salaries And Wages | 21,802 | 6,291 | 39,640 | 16,360 | 16,360 | 8,901 | 40,693 |
| A51160 | Holiday Pay | - | 565 | - | - | - | 496 | - |
| A51190 | Judges Of Election | - | 13,219 | 17,302 | 57,900 | 57,900 | 2,483 | 136,430 |
| A51200 | Temporary PT Salaries/Wages | - | - | 23,250 | 58,500 | 58,500 | 10,585 | 42,558 |
| A51210 | Performance Appraisals | 1,142 | - | - | - | - | - | - |
| A51220 | Vacation payout | 6,474 | 4,593 | 255 | - | - | 4,414 | - |
| A51230 | Sick Payout | 3,137 | 3,388 | - | - | - | 6,317 | - |
| A51240 | Opt Out Premium | 5,538 | 6,577 | 8,769 | 9,000 | 9,000 | 5,596 | 7,500 |
| A51260 | Incentive payments | - | - | - | - | - | 7,786 | - |
| **AH5X** | **Personnel** | **1,758,864** | **1,844,589** | **2,061,484** | **1,988,460** | **1,988,460** | **1,786,649** | **2,059,416** |
| A61020 | Computer Supplies | - | - | - | 3,000 | 3,000 | - | 3,000 |
| A61030 | Books Manuals And Periodicals | - | - | - | 300 | 300 | - | 300 |
| A61040 | Operational Supplies | 78,418 | 58,657 | 27,135 | 57,500 | 57,500 | 33,516 | 57,500 |
| A61050 | Election Supplies | 56,953 | 39,948 | 102,811 | 45,000 | 45,000 | 16,593 | 100,000 |
| A61080 | Food and Provisions | 275 | 164 | - | - | - | 179 | - |
| A65090 | Gasoline | 576 | 327 | 541 | 800 | 800 | 218 | 800 |
| A65120 | Automobile Repairs and Maintenance | 397 | 69 | 1,204 | - | - | 182 | - |
| **AH6X** | **Commodities** | **136,619** | **99,165** | **131,690** | **106,600** | **106,600** | **50,688** | **161,600** |
| A74080 | H/L/D Employee Benefits | 424,125 | 434,311 | 440,975 | 412,226 | 412,226 | 423,320 | 436,879 |
| A74100 | Retirement Benefits/FICA | 127,498 | 135,503 | 148,151 | 152,117 | 152,117 | 130,887 | 157,539 |
| A74110 | Retirement Benefits/IMRF | 191,216 | 187,889 | 202,341 | 199,320 | 199,320 | 173,852 | 187,170 |
| **AH74X** | **Benefits .** | **742,838** | **757,703** | **791,467** | **763,663** | **763,663** | **728,059** | **781,589** |
| A71115 | Judges of Elections | 263,251 | 536,321 | 544,246 | 250,580 | 250,580 | 254,064 | 462,300 |
| A71150 | Consultants | 50 | - | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 2,832 | 2,683 | 4,354 | 2,600 | 2,600 | 1,749 | 4,600 |
| A71470 | Employee Relations | - | 710 | 117 | 1,125 | 1,125 | - | 800 |
| A71500 | Trips And Training | 2,835 | 785 | 870 | 17,000 | 17,000 | 121 | 12,000 |
| A71650 | Security Services | - | - | - | - | - | 71 | - |
| A71810 | Dues And Subscriptions | 2,423 | 1,248 | 1,297 | 3,000 | 3,000 | 1,004 | 3,000 |
| A71840 | Publications & Legal Notices | 55,285 | 47,320 | 58,867 | 59,000 | 59,000 | 35,686 | 85,000 |
| A71950 | Cellular Phones | 2,123 | 1,161 | 1,565 | 1,200 | 1,200 | 226 | 1,600 |
| A71960 | Data/Telecommunications | - | - | 36,967 | - | - | 23,681 | 7,600 |
| A71970 | Courier Services | - | 1,134 | 1,577 | 2,000 | 2,000 | 1,000 | 2,000 |
| A72050 | Title Searches | 17,760 | 24,315 | 16,660 | 22,000 | 22,000 | 19,809 | 16,700 |
| A72210 | Motor Vehicle Maintenance & Repairs | - | - | 5 | - | - | - | - |
| A72280 | Equipment Maintenance | 350,649 | 293,188 | 199,872 | 243,173 | 243,173 | 347,902 | 337,800 |
| A72510 | Building Rentals | 3,789 | 1,960 | 1,950 | 3,320 | 3,320 | 1,300 | 4,100 |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - County Clerk

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72520 | Record Storage | - | - | 1,096 | - | - | 737 | 754 |
| A72530 | Equipment Rental | - | - | - | 1,300 | 1,300 | - | 1,300 |
| A72560 | All Other Rentals | 20,501 | 13,334 | 26,993 | 24,300 | 24,300 | 17,274 | 19,840 |
| A72815 | Bank Service Charges | 9,217 | 8,887 | 9,294 | 10,000 | 10,000 | 8,576 | 9,000 |
| A72820 | Postage | 66,844 | 1,797 | 86,104 | 2,000 | 2,000 | 14,750 | 90,000 |
| A72830 | Printing Services | 42,467 | 16,537 | 60,370 | 50,000 | 50,000 | 13,614 | 60,000 |
| A72950 | Registrars Fees | 12,021 | 11,497 | 12,302 | 13,000 | 13,000 | 11,932 | 13,000 |
| A75020 | Real Estate Taxes | 1,930 | 570 | 627 | 1,000 | 1,000 | 1,149 | 1,500 |
| A79940 | Miscell Contractual Services | 56,773 | 30,442 | 57,013 | 53,250 | 53,250 | 30,320 | 62,040 |
| A79950 | All Other Miscellaneous | - | - | - | - | - | 8 | - |
| **AH7X** | **Contractuals** | **910,748** | **993,888** | **1,122,145** | **759,848** | **759,848** | **784,971** | **1,194,934** |
| A84030 | Computer Equipment | - | - | - | 24,455 | - | - | 4,000 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **24,455** | **-** | **-** | **4,000** |
| **AHEX** | **Total Expenses** | **3,549,069** | **3,695,346** | **4,106,787** | **3,643,026** | **3,618,571** | **3,350,367** | **4,201,539** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 62,464 | 65,000 | 65,000 | 65,000 | 0 | 0% |
| AHM Miscellaneous | 193,724 | 220,000 | 220,000 | 220,000 | 0 | 0% |
| **AH4X Total Revenue** | **256,188** | **285,000** | **285,000** | **285,000** | **0** | **0%** |
| AH5X Personnel | 4,101,412 | 4,214,596 | 4,214,596 | 4,365,630 | 151,034 | 4% |
| AH6X Commodities | 555,911 | 640,589 | 640,589 | 609,000 | (31,589) | -5% |
| AH74X Benefits | 1,783,059 | 1,928,273 | 1,928,273 | 1,884,756 | (43,517) | -2% |
| AH7X Contractuals | 5,399,332 | 6,145,877 | 6,164,937 | 6,499,190 | 353,313 | 6% |
| AH8X Capital Expenditures | 355,713 | 326,737 | 327,366 | 15,250 | (311,487) | -95% |
| **AHEX Total Expenses** | **12,195,428** | **13,256,072** | **13,275,761** | **13,373,826** | **117,754** | **1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 86 | 82 | 87 |
| Part Time | 3 | 5 | 5 |

## BUDGET HIGHLIGHTS:

- Revenues are projected to be flat in FY2018.
- The 2018 budget is increased due to the operating costs of 3 additional buildings: Depke expansion, the Evidence Processing facility and the new Court Tower expansion. In total, this increase is $850,000. The budget also includes a number of reductions prior to the addition of these costs, including a $294,000 reduction in utility costs, and reductions in capital equipment and building rentals.
- Personnel costs (5X) for FY2018 include the addition of five custodian positions for the new court tower beginning in Summer 2018. Benefit costs (74X) are also adjusted accordingly.
- Commodities (6X) decreased $31,589 largely due to a decrease in Building, Grounds and Maintenance Supplies (63010).
- Contractuals (7X) increased $353,313 for Contracted Custodial Services (71670) at Depke in Vernon Hills, Major Building Repairs (72255) that were previously budgeted as capital costs in Building Improvements (82020), and increases in utility costs (71910, 71920) for new facilities.
- Capital Expenses (8X) decreased $311,487 largely due to a decrease in Building Improvements (82020) and no computer replacements being scheduled for FY2018.

## PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected |
|---|---|---|---|---|
| Document Production Expenditures per Copy | $0.025 | $0.029 | $0.024 | $0.024 |
| 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 | 29% | 34% | 39% | 45% |
| Overall Customer Evaluation: Accounting | NA | 89% | NA | 89% |
| Overall Customer Evaluation: Budget | NA | 80% | NA | 80% |
| Overall Customer Evaluation: Purchasing | NA | 85% | NA | 85% |
| Overall Customer Evaluation: Support Services | NA | 96% | NA | 96% |

- "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

F101 - Finance and Administrative Services

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46015 | Parking garage fees | 67,628 | 65,991 | 62,464 | 65,000 | 65,000 | 52,118 | 65,000 |
| **A46X** | **Charges for Services** | **67,628** | **65,991** | **62,464** | **65,000** | **65,000** | **52,118** | **65,000** |
| A49910 | All Other Miscellaneous Revenue | 202,684 | 242,671 | 193,724 | 220,000 | 220,000 | 162,113 | 220,000 |
| **AHM** | **Miscellaneous .** | **202,684** | **242,671** | **193,724** | **220,000** | **220,000** | **162,113** | **220,000** |
| **AH4X** | **Total Revenue** | **270,312** | **308,662** | **256,188** | **285,000** | **285,000** | **214,231** | **285,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Finance and Administrative Services

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 4,144,385 | 3,915,850 | 3,876,090 | 4,217,899 | 4,217,899 | 3,429,492 | 4,334,824 |
| A51120 | Permanent PT Salaries/Wages | 29,673 | 40,809 | 27,904 | 29,892 | 29,892 | 44,852 | 62,821 |
| A51135 | Payroll Contingency | - | - | - | -173,653 | -173,653 | - | -176,325 |
| A51140 | Overtime Salaries And Wages | 144,158 | 159,163 | 123,372 | 134,459 | 134,459 | 97,056 | 139,810 |
| A51160 | Holiday Pay | 1,667 | 4,753 | 4,758 | - | - | 4,124 | - |
| A51210 | Performance Appraisals | 3,390 | 10,999 | 2,578 | - | - | 1,510 | - |
| A51220 | Vacation payout | 32,047 | 19,243 | 29,952 | - | - | 5,080 | - |
| A51230 | Sick Payout | 23,828 | 24,111 | 30,010 | - | - | 3,569 | - |
| A51240 | Opt Out Premium | 8,019 | 6,923 | 6,750 | 6,000 | 6,000 | 5,538 | 4,500 |
| **AH5X** | **Personnel** | **4,387,166** | **4,181,851** | **4,101,412** | **4,214,596** | **4,214,596** | **3,591,222** | **4,365,630** |
| A61010 | Office Supplies | 8,492 | 2,866 | 3,681 | 8,000 | 8,000 | 2,742 | 9,000 |
| A61020 | Computer Supplies | 2,965 | 1,450 | - | - | - | - | - |
| A61040 | Operational Supplies | 524,437 | 215,704 | 244,618 | 262,000 | 262,000 | 193,790 | 262,000 |
| A61060 | Clothing And Uniforms | 22,050 | 16,218 | 18,438 | 32,000 | 32,000 | 14,289 | 28,000 |
| A61110 | Tool Allowance | - | - | - | - | - | 1,050 | - |
| A63010 | Building, Grounds Maintenance Supplies | 30,284 | 331,161 | 282,300 | 325,000 | 325,000 | 286,684 | 300,000 |
| A64010 | Shooting Range | - | - | - | - | - | 1,595 | - |
| A65090 | Gasoline | 14,044 | 6,726 | 6,360 | 8,089 | 8,089 | 5,670 | 7,000 |
| A65100 | Diesel Fuel | 4,185 | 764 | 514 | 2,500 | 2,500 | 198 | 1,000 |
| A65130 | Small Tools | - | 1,516 | - | 3,000 | 3,000 | 2,065 | 2,000 |
| A65180 | Miscellaneous Commodities | 237 | - | - | - | - | - | - |
| **AH6X** | **Commodities** | **606,693** | **576,406** | **555,911** | **640,589** | **640,589** | **508,084** | **609,000** |
| A74080 | H/L/D Employee Benefits | 1,203,792 | 1,132,391 | 1,071,495 | 1,169,391 | 1,169,391 | 1,020,964 | 1,114,638 |
| A74100 | Retirement Benefits/FICA | 322,765 | 305,956 | 298,777 | 322,417 | 322,417 | 261,825 | 333,641 |
| A74110 | Retirement Benefits/IMRF | 488,416 | 432,484 | 412,787 | 436,465 | 436,465 | 356,529 | 436,476 |
| **AH74X** | **Benefits .** | **2,014,974** | **1,870,831** | **1,783,059** | **1,928,273** | **1,928,273** | **1,639,317** | **1,884,756** |
| A71110 | Auditing And Accounting | - | - | 1,415 | - | - | 1,415 | - |
| A71150 | Consultants | 22,344 | 5,412 | 56,007 | 52,000 | 71,060 | 6,050 | 32,000 |
| A71180 | Architectural Services | 2,469 | - | - | - | - | - | - |
| A71230 | Software & Online Services | 24,435 | 17,594 | 24,359 | 36,000 | 36,000 | 27,576 | 44,100 |
| A71450 | Mileage Reimbursement | 4,039 | 2,536 | 2,660 | 5,250 | 5,250 | 3,023 | 4,500 |
| A71470 | Employee Relations | - | 258 | 666 | 2,050 | 2,050 | 613 | 2,150 |
| A71500 | Trips And Training | 44,971 | 41,908 | 30,494 | 53,000 | 53,000 | 18,023 | 46,000 |
| A71610 | Pest Control | 12,672 | 11,789 | 13,540 | 13,000 | 13,000 | 9,430 | 10,000 |
| A71630 | Garbage Disposal | 58,550 | 55,979 | 47,170 | 65,000 | 65,000 | 40,167 | 65,000 |
| A71650 | Security Services | 264,217 | 280,098 | 309,955 | 283,000 | 283,000 | 256,474 | 283,000 |
| A71670 | Contracted Custodial Service . | - | - | - | - | - | 9,083 | 258,000 |
| A71810 | Dues And Subscriptions | 7,683 | 14,729 | 7,724 | 7,600 | 7,600 | 4,894 | 9,000 |
| A71840 | Publications & Legal Notices | 6,114 | 6,318 | 2,822 | 6,000 | 6,000 | 884 | 5,000 |
| A71910 | Gas For Heating | 452,603 | 378,622 | 338,898 | 576,184 | 576,184 | 285,141 | 600,000 |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Finance and Administrative Services

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71920 | Electricity | 1,154,454 | 1,235,162 | 1,348,882 | 1,559,252 | 1,559,252 | 1,195,420 | 1,600,000 |
| A71930 | Water And Sewer Charges | 190,902 | 195,981 | 242,853 | 296,000 | 296,000 | 250,531 | 290,000 |
| A71940 | Telephone | 12,447 | 7,163 | 6,976 | 10,000 | 10,000 | 5,574 | 10,000 |
| A71950 | Cellular Phones | 8,634 | 7,705 | 7,535 | 14,684 | 14,684 | 5,397 | 13,084 |
| A71955 | Cell Phone Allowance | 3,795 | 3,960 | 3,480 | 4,140 | 4,140 | 3,640 | 3,560 |
| A71960 | Data/Telecommunications | - | 9,658 | 4,617 | 8,000 | 8,000 | 3,414 | 5,000 |
| A71965 | Radio Fees | - | - | - | - | - | 2,943 | 3,960 |
| A71970 | Courier Services | 207 | 677 | 883 | 1,500 | 1,500 | 862 | 1,500 |
| A72210 | Motor Vehicle Maintenance & Repairs | 10,579 | 15,513 | 19,809 | 10,000 | 10,000 | 9,957 | 10,000 |
| A72220 | Elevator Maintenance & Repairs | 183,002 | 180,921 | 191,888 | 168,000 | 168,000 | 243,802 | 260,000 |
| A72250 | Bldg & Grounds Maintenance & Repairs | 404,751 | 814,393 | 1,139,348 | 1,175,000 | 1,175,000 | 619,111 | 1,100,000 |
| A72255 | Major Bldg Repairs | - | - | - | - | - | - | 250,000 |
| A72280 | Equipment Maintenance | 316,217 | 73,761 | 60,887 | 80,000 | 80,000 | 58,452 | 100,000 |
| A72510 | Building Rentals | 449,233 | 465,630 | 466,049 | 466,400 | 466,400 | 424,612 | 408,000 |
| A72520 | Record Storage | 57,969 | 99,581 | 3,089 | 2,500 | 2,500 | 2,188 | 3,000 |
| A72530 | Equipment Rental | 107,787 | 17,302 | 36,470 | 32,000 | 32,000 | 28,534 | 8,000 |
| A72560 | All Other Rentals | - | 30,670 | 28,145 | 31,236 | 31,236 | 22,661 | 31,236 |
| A72820 | Postage | 735,183 | 783,519 | 777,096 | 778,081 | 778,081 | 721,689 | 788,100 |
| A72830 | Printing Services | 767 | 2,177 | 129 | 1,000 | 1,000 | - | 1,000 |
| A72840 | Temporary Employment Services | 18,507 | 11,838 | - | 5,000 | 5,000 | - | - |
| A72935 | Permits and Licenses Expense | 1,750 | 6,348 | 4,594 | 4,000 | 4,000 | 705 | 4,000 |
| A73170 | Testing and Inspections Services | 26,938 | 19,772 | 82,048 | 200,000 | 200,000 | 38,895 | 250,000 |
| A79940 | Miscell Contractual Services | 159,513 | 128,784 | 138,844 | 200,000 | 200,000 | 148,528 | - |
| A79950 | All Other Miscellaneous | 14,403 | 1,651 | - | - | - | 117 | - |
| **AH7X** | **Contractuals** | **4,757,133** | **4,927,410** | **5,399,332** | **6,145,877** | **6,164,937** | **4,449,805** | **6,499,190** |
| A82020 | Building Improvements | 82,887 | 583,527 | 350,921 | 225,000 | 327,366 | 132,042 | - |
| A84010 | Construction & Maintenance Equipment | 76,279 | 22,525 | 4,792 | 66,000 | - | 11,453 | 15,250 |
| A84020 | Radios & Electronic Equipment | 6,998 | - | - | - | - | - | - |
| A84030 | Computer Equipment | 7,882 | - | - | 35,737 | - | - | - |
| A84040 | Computer System Software | 14,899 | - | - | - | - | 8,700 | - |
| A84100 | Miscellaneous Equipment | 3,691 | - | - | - | - | - | - |
| A85070 | All Other Capital Outlay | 16,687 | - | - | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **209,322** | **606,052** | **355,713** | **326,737** | **327,366** | **152,195** | **15,250** |
| **AHEX** | **Total Expenses** | **11,975,289** | **12,162,550** | **12,195,428** | **13,256,072** | **13,275,761** | **10,340,622** | **13,373,826** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 110,372 | 0 | 0 | 0 | 0 | 0% |
| A49X Transfers | 18,016,830 | 18,999,627 | 18,999,627 | 19,422,856 | 423,229 | 2% |
| AHM Miscellaneous | 287,263 | 285,714 | 285,714 | 285,714 | 0 | 0% |
| **AH4X Total Revenue** | **18,414,466** | **19,285,341** | **19,285,341** | **19,708,570** | **423,229** | **2%** |
| AH5X Personnel | 0 | 1,384,991 | 1,384,991 | 2,104,806 | 719,815 | 52% |
| AH6X Commodities | 0 | 450,000 | 450,000 | 300,000 | (150,000) | -33% |
| AH74X Benefits | 19,111 | 89,137 | 89,137 | 390,912 | 301,775 | 339% |
| AH7X Contractuals | 11,034,268 | 10,716,514 | 11,321,718 | 11,500,822 | 784,308 | 7% |
| AH8X Capital Expenditures | 1,994,643 | 9,443,162 | 13,640,617 | 10,958,638 | 1,515,476 | 16% |
| **AHEX Total Expenses** | **13,048,022** | **22,083,804** | **26,886,463** | **25,255,178** | **3,171,374** | **14%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 0 | 7 | 7 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- The staffing summary identifies the seven temporary corrections officer positions that were approved by the County Board in FY2017.
- ↑ Expenses to the GOE have increased due to various non-departmental initiatives and expenses not budgeted elsewhere.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Operating Expense

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41195 | Video Gaming | - | - | - | - | - | -22,586 | - |
| **A41X** | **Taxes** | **-** | **-** | **-** | **-** | **-** | **22,586** | **-** |
| A45330 | Grants - Other | - | - | - | - | - | 22,586 | - |
| A45360 | Program Income - Loans | - | 6,500 | 1,000 | - | - | 37,003 | - |
| A45400 | Revenue From Other Government Bodies | - | 312,735 | 109,372 | - | - | - | - |
| **A45X** | **Intergovernmental** | **-** | **319,235** | **110,372** | **-** | **-** | **59,589** | **-** |
| A49920 | Transfers From Other Funds | 18,860,307 | 17,951,792 | 18,016,830 | 18,999,627 | 18,999,627 | 15,434,920 | 19,422,856 |
| **A49X** | **Transfers .** | **18,860,307** | **17,951,792** | **18,016,830** | **18,999,627** | **18,999,627** | **15,434,920** | **19,422,856** |
| A48180 | Employee Cost | - | 219 | - | - | - | - | - |
| A48350 | Return of Grant - First TIme Homebuyers | 8,057 | 2,054 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | - | 317,131 | 287,263 | 285,714 | 285,714 | 392,378 | 285,714 |
| **AHM** | **Miscellaneous .** | **8,057** | **319,404** | **287,263** | **285,714** | **285,714** | **392,378** | **285,714** |
| **AH4X** | **Total Revenue** | **18,868,363** | **18,590,430** | **18,414,466** | **19,285,341** | **19,285,341** | **15,864,301** | **19,708,570** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - General Operating Expense

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | - | - | - | 390,767 | 390,767 | - | 350,000 |
| A51135 | Payroll Contingency | - | - | - | 876,974 | 876,974 | - | 1,625,000 |
| A51140 | Overtime Salaries And Wages | - | - | - | 117,250 | 117,250 | - | 104,806 |
| A51180 | Special Pay | - | - | - | - | - | 14,400 | - |
| A51190 | Judges Of Election | - | - | - | - | - | - | 25,000 |
| **AH5X** | **Personnel** | **-** | **-** | **-** | **1,384,991** | **1,384,991** | **14,400** | **2,104,806** |
| A61080 | Food and Provisions | 5,856 | - | - | - | - | 195 | - |
| A65180 | Miscellaneous Commodities | - | - | - | 450,000 | 450,000 | - | 300,000 |
| **AH6X** | **Commodities** | **5,856** | **-** | **-** | **450,000** | **450,000** | **195** | **300,000** |
| A74060 | Health Premiums | - | - | 19,111 | - | - | - | - |
| A74080 | H/L/D Employee Benefits | - | - | - | - | - | 887 | - |
| A74100 | Retirement Benefits/FICA | - | - | - | 37,716 | 37,716 | 1,093 | 168,668 |
| A74110 | Retirement Benefits/IMRF | - | - | - | 51,422 | 51,422 | 1,244 | 222,244 |
| **AH74X** | **Benefits .** | **-** | **-** | **19,111** | **89,137** | **89,137** | **3,224** | **390,912** |
| A71140 | Legal Services | 145,436 | 369,663 | 153,923 | 80,000 | 80,000 | 86,006 | 80,000 |
| A71150 | Consultants | 346,973 | 137,103 | 356,413 | 500,000 | 733,070 | 574,657 | 1,065,000 |
| A71160 | Labor Relations Counsel | - | - | 150,000 | 75,000 | 75,000 | - | - |
| A71200 | Bank & Trust Services | - | 30 | - | - | - | - | - |
| A71230 | Software & Online Services | 97,096 | 98,797 | 101,762 | 100,100 | 100,100 | 87,129 | 100,100 |
| A71250 | Document Imaging | - | 12,234 | 4,679 | - | - | 2,313 | - |
| A71330 | Medical Fees | 196,258 | 54,939 | - | - | - | - | - |
| A71415 | Recruitment | - | - | - | - | - | 45,088 | 30,000 |
| A71445 | Moving Expense Reimbursement | - | - | - | - | - | 23,742 | 20,000 |
| A71470 | Employee Relations | - | 394 | 530 | - | - | - | - |
| A71490 | Employment Ads-Help Wanted | - | - | 59,867 | - | - | 1,422 | - |
| A71500 | Trips And Training | 3,210 | 15,224 | 1,644 | - | - | 2,768 | - |
| A71530 | Programs and Services | - | - | 7,356 | - | - | - | - |
| A71810 | Dues And Subscriptions | 10,000 | 14,125 | 10,000 | - | - | 10,000 | - |
| A71840 | Publications & Legal Notices | - | - | 23,400 | 25,000 | 25,000 | - | 25,000 |
| A71960 | Data/Telecommunications | - | 2,550 | 6,900 | - | - | - | - |
| A71965 | Radio Fees | - | - | - | - | - | - | 163,000 |
| A71970 | Courier Services | - | 4,510 | - | - | - | - | - |
| A72560 | All Other Rentals | 452 | - | - | - | - | - | - |
| A72710 | Chicago Metro Agency for Planning (CMAP) | 25,000 | 25,000 | 31,102 | 25,000 | 25,000 | - | 25,000 |
| A72720 | Affordable Housing Advocacy | 574,755 | 182,622 | 429,943 | 300,000 | 672,134 | 95,625 | 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 | 63,008 | 104,998 | 66,879 | 95,000 | 95,000 | 135,653 | 95,000 |
| A72810 | Credit Card Fees | 40,315 | 50,361 | 51,991 | 47,000 | 47,000 | 62,108 | 47,000 |
| A72815 | Bank Service Charges | 465 | - | 1,225 | - | - | 3,776 | - |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - General Operating Expense

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72940 | All Other Fees | 37,258 | 62,258 | 62,258 | 37,258 | 37,258 | 62,258 | 37,258 |
| A72970 | Per Diem Fees | - | - | - | 25,000 | 25,000 | - | 25,000 |
| A73010 | Assistance To Veterans | - | - | - | 25,000 | 25,000 | - | 25,000 |
| A73190 | Bad Debt Expense | - | 225,000 | 675,000 | - | - | - | - |
| A75010 | Bed Tax | - | - | 151,492 | - | - | - | - |
| A79920 | Transfers Other Funds | 5,582,888 | 12,602,798 | 8,062,051 | 8,148,156 | 8,148,156 | 7,888,156 | 8,512,464 |
| A79930 | Miscellaneous Contingency | 605,927 | 353,574 | 141,898 | 600,000 | 600,000 | 100,909 | 450,000 |
| A79950 | All Other Miscellaneous | 51,703 | 55,816 | 57,957 | 208,000 | 208,000 | 8,157 | 75,000 |
| **AH7X** | **Contractuals** | **8,206,743** | **14,797,994** | **11,034,268** | **10,716,514** | **11,321,718** | **9,615,766** | **11,500,822** |
| A82010 | Buildings And Structures | 32,000 | - | - | - | - | - | - |
| A82020 | Building Improvements | - | - | - | - | 225,000 | - | - |
| A83010 | Motor Vehicles | 1,914,176 | 2,099,242 | 1,113,367 | - | 1,877,830 | 1,036,280 | 113,432 |
| A84010 | Construction & Maintenance Equipment | - | - | - | - | 66,000 | 42,083 | - |
| A84020 | Radios & Electronic Equipment | 114,018 | 129,989 | 31,515 | - | 16,588 | 118,371 | - |
| A84030 | Computer Equipment | 1,011,188 | 625,981 | 686,250 | - | 1,451,802 | 882,633 | 69,821 |
| A84035 | PEG Capital | 15,109 | 64,134 | 47,744 | - | - | 17,209 | - |
| A84040 | Computer System Software | 85,710 | - | - | - | - | 14,818 | - |
| A84045 | Security Equipment | - | - | - | - | 250,000 | 324,609 | - |
| A84060 | Furniture And Office Equipment | 24,151 | 19,794 | 37,208 | - | 66,871 | 26,755 | - |
| A85040 | Replacements | 195,845 | 98,057 | 78,559 | - | 243,364 | 231,151 | - |
| A85045 | Contingency for reductions/capital | - | - | - | - | - | - | 4,658,385 |
| A85055 | Long Term Facility Funding | - | - | - | 9,443,162 | 9,443,162 | - | 6,117,000 |
| **AH8X** | **Capital Expenditures** | **3,392,195** | **3,037,197** | **1,994,643** | **9,443,162** | **13,640,617** | **2,693,908** | **10,958,638** |
| **AHEX** | **Total Expenses** | **11,604,794** | **17,835,192** | **13,048,022** | **22,083,804** | **26,886,463** | **12,327,492** | **25,255,178** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 1,454 | 0 | 0 | 0 | 0 | 0% |
| AHM Miscellaneous | 3,637 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **5,091** | **0** | **0** | **0** | **0** | **0%** |
| AH5X Personnel | 959,218 | 878,872 | 878,872 | 974,794 | 95,922 | 11% |
| AH6X Commodities | 15,214 | 19,247 | 19,247 | 14,247 | (5,000) | -26% |
| AH74X Benefits | 332,504 | 331,705 | 331,705 | 346,595 | 14,890 | 4% |
| AH7X Contractuals | 533,791 | 544,217 | 544,217 | 517,736 | (26,481) | -5% |
| AH8X Capital Expenditures | 0 | 9,835 | 0 | 1,949 | (7,886) | -80% |
| **AHEX Total Expenses** | **1,840,727** | **1,783,876** | **1,774,041** | **1,855,320** | **71,445** | **4%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 15 | 13 | 13 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↓ Based upon historical spend, Human Resources reduced from their FY2017 adopted budget; Operational Supplies (61040) by $5,000; Labor Relations Counsel (71160) by $14,481; Employment Ads (71490) by $5,000; Trips & Training (71500) by $10,000.
- ↑ Tuition Reimbursement (71430) increased by $4,000 due to higher than expected FY2017 utilization.
- ↑ Personnel costs have increased as the Risk Care Manager/Assistant Human Resources Director position costing is now split 50/50 with the Risk and Liability Fund.
- ❖ Capital expenditures consist of the replacement of a laptop bundle at a cost of $1,949.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Average Days to Fill a Position Vacancy | 63 | 63 | 60 | 60 |
| Payroll Adjustments | 105 | 109 | 100 | 100 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - Human Resources

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45400 | Revenue From Other Government Bodies | 332 | 44,430 | 1,454 | - | - | 50 | - |
| **A45X** | **Intergovernmental** | **332** | **44,430** | **1,454** | **-** | **-** | **50** | **-** |
| A48200 | Unemployment Insurance | - | - | 1,039 | - | - | - | - |
| A48210 | Workman Comp-Liability | - | - | 1,033 | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 1,357 | 1,594 | 1,565 | - | - | 836 | - |
| **AHM** | **Miscellaneous .** | **1,357** | **1,594** | **3,637** | **-** | **-** | **836** | **-** |
| **AH4X** | **Total Revenue** | **1,689** | **46,024** | **5,091** | **-** | **-** | **886** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Human Resources

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 862,234 | 905,044 | 912,162 | 870,631 | 870,631 | 786,917 | 966,422 |
| A51140 | Overtime Salaries And Wages | 7,805 | 5,705 | 2,945 | 5,240 | 5,240 | 2,222 | 5,371 |
| A51200 | Temporary PT Salaries/Wages | - | - | 15,243 | - | - | - | - |
| A51210 | Performance Appraisals | 1,079 | 911 | - | - | - | - | - |
| A51220 | Vacation payout | 2,888 | - | 14,976 | - | - | - | - |
| A51230 | Sick Payout | - | - | 10,892 | - | - | - | - |
| A51240 | Opt Out Premium | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 2,885 | 3,000 |
| **AH5X** | **Personnel** | **877,006** | **914,660** | **959,218** | **878,872** | **878,872** | **792,023** | **974,794** |
| A61010 | Office Supplies | 3,890 | 4,978 | 4,966 | 3,250 | 3,250 | 3,558 | 3,250 |
| A61040 | Operational Supplies | 8,339 | 12,088 | 8,111 | 15,997 | 15,997 | 4,268 | 10,997 |
| A61130 | Wellness Equipment/Supplies | - | - | 2,111 | - | - | - | - |
| A65180 | Miscellaneous Commodities | - | - | 25 | - | - | - | - |
| **AH6X** | **Commodities** | **12,229** | **17,065** | **15,214** | **19,247** | **19,247** | **7,827** | **14,247** |
| A74080 | H/L/D Employee Benefits | 169,822 | 179,202 | 172,846 | 172,805 | 172,805 | 164,981 | 173,750 |
| A74100 | Retirement Benefits/FICA | 62,766 | 65,103 | 66,938 | 67,234 | 67,234 | 55,711 | 74,577 |
| A74110 | Retirement Benefits/IMRF | 95,493 | 93,135 | 92,720 | 91,666 | 91,666 | 76,864 | 98,267 |
| **AH74X** | **Benefits .** | **328,081** | **337,440** | **332,504** | **331,705** | **331,705** | **297,556** | **346,595** |
| A71150 | Consultants | 65,244 | 156,736 | 107,618 | 110,000 | 110,000 | 73,548 | 110,000 |
| A71160 | Labor Relations Counsel | 184,636 | 308,492 | 259,925 | 200,000 | 200,000 | 209,675 | 185,519 |
| A71420 | Employee Physicals | - | 500 | - | - | - | - | - |
| A71430 | Tuition Reimbursement | 32,585 | 32,142 | 25,806 | 35,000 | 35,000 | 41,801 | 39,000 |
| A71450 | Mileage Reimbursement | 2,141 | 1,446 | 476 | 2,250 | 2,250 | 714 | 2,250 |
| A71465 | Employee Service Awards | - | 27,700 | 24,365 | 32,000 | 32,000 | 20,630 | 32,000 |
| A71470 | Employee Relations | 54,713 | 8,206 | 6,674 | 8,450 | 8,450 | 6,442 | 8,450 |
| A71480 | Management Enhancement | 57,018 | 61,859 | 66,388 | 100,000 | 100,000 | 90,641 | 100,000 |
| A71490 | Employment Ads-Help Wanted | 28,013 | 16,167 | 11,657 | 20,100 | 20,100 | 10,220 | 15,100 |
| A71500 | Trips And Training | 20,412 | 13,458 | 16,575 | 20,000 | 20,000 | 9,123 | 10,000 |
| A71810 | Dues And Subscriptions | 7,980 | 6,524 | 7,356 | 8,000 | 8,000 | 6,164 | 7,000 |
| A71940 | Telephone | 198 | - | - | - | - | - | - |
| A71950 | Cellular Phones | 1,606 | 1,521 | 1,335 | 1,500 | 1,500 | 588 | 1,500 |
| A71955 | Cell Phone Allowance | 1,475 | 2,340 | 2,180 | 2,270 | 2,270 | 1,780 | 2,270 |
| A71970 | Courier Services | 885 | 552 | 474 | 800 | 800 | 629 | 800 |
| A72140 | Unemployment Compensation | - | -51,285 | - | - | - | - | - |
| A72180 | Insurance Claims | - | - | 163 | - | - | - | - |
| A72520 | Record Storage | - | - | 1,342 | 1,600 | 1,600 | 1,502 | 1,600 |
| A72530 | Equipment Rental | - | 1,198 | 1,446 | 2,247 | 2,247 | 1,183 | 2,247 |
| A79950 | All Other Miscellaneous | 1,734 | - | 11 | - | - | - | - |
| **AH7X** | **Contractuals** | **458,638** | **587,557** | **533,791** | **544,217** | **544,217** | **474,638** | **517,736** |
| A84030 | Computer Equipment | - | - | - | 9,835 | - | - | 1,949 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **9,835** | **-** | **-** | **1,949** |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Human Resources

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| **AHEX Total Expenses** | | **1,675,954** | **1,856,722** | **1,840,727** | **1,783,876** | **1,774,041** | **1,572,044** | **1,855,320** |

# Information & Technology

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

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 161,550 | 163,800 | 163,800 | 140,940 | (22,860) | -14% |
| AHM Miscellaneous | 0 | 0 | 0 | 6,956 | 6,956 | 0% |
| **AH4X Total Revenue** | **161,550** | **163,800** | **163,800** | **147,896** | **(15,904)** | **-10%** |
| AH5X Personnel | 4,885,763 | 5,161,545 | 4,778,415 | 4,797,785 | (363,760) | -7% |
| AH6X Commodities | 50,770 | 46,750 | 46,750 | 46,750 | 0 | 0% |
| AH74X Benefits | 1,601,241 | 1,747,242 | 1,747,242 | 1,640,024 | (107,218) | -6% |
| AH7X Contractuals | 4,180,373 | 4,904,167 | 5,434,092 | 6,259,579 | 1,355,412 | 28% |
| AH8X Capital Expenditures | 0 | 888,112 | 0 | 141,072 | (747,040) | -84% |
| **AHEX Total Expenses** | **10,718,147** | **12,747,816** | **12,006,498** | **12,885,210** | **137,394** | **1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 59 | 61 | 61* |
| Part Time | 0 | 0 | 0 |

* 5 out of 10 vacancies are filled with contractual employees

## BUDGET HIGHLIGHTS:

- ↓ Charges for Services decreased $22,860 because the amount that townships pay for access to the tax system has been reduced from $150 to $135 per user with the new tax software application.
- ↑ Excluding capital costs, IT's operational budget increased $885,138 from FY2017 to FY2018, primarily due to Microsoft licensing restructure, increased software maintenance costs, and a shift to staff augmentation.
- ↓ Personnel costs are significantly down, as IT is filling vacant positions with a shift to staff augmentation.
- ↑ Miscellaneous Contractual Services (79940) increased $745,209 as funds are moved from the Consultants to Contractual Services account lines, the continuation of staff augmentation services from 2017 to manage the data from the IBM court server, and for various technical support of software systems
- ↑ Software Maintenance increased by $689,523 (19%). The operational costs for the new Tyler Tax and Land System hosted solution is included, the software maintenance for the legacy tax system is also budgeted as a contingency, there is an increase for Microsoft software compliance, as well the cost for moving the county to Windows 10 Enterprise.
- ↓ GIS Data Development (71730) request includes costs for aerial photography, which takes place every even year.
- ↑ Data/Telecommunications (71960) increased $315,001, as costs previously budgeted in Telephone (71940) have moved here. This line includes ongoing costs for phone lines ($534,442), and internet service ($64,541).

- Capital expenditures for Computer Equipment (84030) are $141,072 less than the adopted FY2017 budget as FY2017 fell on the four-year hardware replacement cycle. FY2018 costs include network core switch replacements and spares, replacement of older wireless connections, and firewall equipment.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Overall Customer Evaluation: IT Service Desk | 81% | 93% | 100% | 95% |
| **PC Deployments** | | | | |
| Recommended | 377 | 385 | 413 | 106 |
| Purchased by IT | 343 | 298 | 350 | 106 |
| Deployed by IT | 246 | 298 | 247 | 106 |
| Deployment Rate | 100% | 100% | 100% | 100% |

- The number of PCs Purchased and Deployed in FY2018 will trend downward significantly as the replacement cycle for them has been extended from four to five years.
- *Overall Customer Evaluation* represents the percentage of Service Desk survey respondents who said that the service provided was "Excellent" or "Good."
- The number of PCs Deployed may not equal the number of PCs Purchased 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.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - Information & Technology

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46480 | Open Tax File | 175,652 | 161,400 | 161,550 | 163,800 | 163,800 | 141,300 | 140,940 |
| A46840 | Sale Of Maps | 15,962 | 12,035 | - | - | - | - | - |
| **A46X** | **Charges for Services** | **191,614** | **173,435** | **161,550** | **163,800** | **163,800** | **141,300** | **140,940** |
| A44020 | Tower Rentals . | - | - | - | - | - | 5,796 | 6,956 |
| A49910 | All Other Miscellaneous Revenue | - | - | - | - | - | 19,688 | - |
| **AHM** | **Miscellaneous .** | **-** | **-** | **-** | **-** | **-** | **25,484** | **6,956** |
| **AH4X** | **Total Revenue** | **191,614** | **173,435** | **161,550** | **163,800** | **163,800** | **166,784** | **147,896** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - Information & Technology

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 5,142,640 | 5,094,865 | 4,778,977 | 5,225,776 | 4,842,646 | 4,244,400 | 4,863,081 |
| A51135 | Payroll Contingency | - | - | - | -89,114 | -89,114 | - | -89,114 |
| A51140 | Overtime Salaries And Wages | 17,627 | 8,936 | 8,680 | 6,135 | 6,135 | 11,333 | 6,288 |
| A51145 | Back Pay Wages | - | 14,993 | - | - | - | - | - |
| A51180 | Special Pay | 6,602 | 4,706 | 12,750 | 11,248 | 11,247 | 13,306 | 11,529 |
| A51210 | Performance Appraisals | 15,856 | 21,498 | 13,568 | - | - | 10,491 | - |
| A51220 | Vacation payout | 17,968 | 25,076 | 45,538 | - | - | 39,160 | - |
| A51230 | Sick Payout | 19,720 | 23,188 | 17,942 | - | - | 13,621 | - |
| A51240 | Opt Out Premium | 11,769 | 9,230 | 8,307 | 7,500 | 7,500 | 5,596 | 6,000 |
| A51260 | Incentive payments | - | - | - | - | - | 16,975 | - |
| **AH5X** | **Personnel** | **5,232,182** | **5,202,492** | **4,885,763** | **5,161,545** | **4,778,415** | **4,354,881** | **4,797,785** |
| A61010 | Office Supplies | 5,600 | 2,578 | 3,558 | 3,500 | 3,500 | 2,735 | 3,500 |
| A61020 | Computer Supplies | 13,574 | 25,303 | 11,809 | 13,000 | 13,000 | 22,037 | 13,000 |
| A61040 | Operational Supplies | 53,846 | 48,823 | 35,172 | 30,000 | 30,000 | 20,616 | 30,000 |
| A65090 | Gasoline | 435 | 525 | 230 | 250 | 250 | 187 | 250 |
| **AH6X** | **Commodities** | **73,455** | **77,229** | **50,770** | **46,750** | **46,750** | **45,576** | **46,750** |
| A74080 | H/L/D Employee Benefits | 772,361 | 815,882 | 753,937 | 814,653 | 814,653 | 705,089 | 789,746 |
| A74100 | Retirement Benefits/FICA | 385,888 | 381,702 | 355,814 | 394,631 | 394,631 | 318,919 | 366,871 |
| A74110 | Retirement Benefits/IMRF | 584,006 | 537,881 | 491,491 | 537,958 | 537,958 | 436,672 | 483,407 |
| **AH74X** | **Benefits .** | **1,742,254** | **1,735,464** | **1,601,241** | **1,747,242** | **1,747,242** | **1,460,681** | **1,640,024** |
| A71150 | Consultants | 31,916 | 123,036 | 122,838 | 225,000 | 615,850 | 370,275 | 205,000 |
| A71230 | Software & Online Services | 2,542,313 | 2,985,114 | 3,137,608 | 3,604,662 | 3,614,856 | 3,243,256 | 4,294,184 |
| A71450 | Mileage Reimbursement | 3,030 | 1,882 | 1,568 | 2,100 | 2,100 | 1,639 | 2,000 |
| A71470 | Employee Relations | 510 | 891 | 1,531 | 1,525 | 1,525 | 636 | 1,525 |
| A71500 | Trips And Training | 74,618 | 83,895 | 84,775 | 120,176 | 120,176 | 36,462 | 108,000 |
| A71730 | GIS Data Development | - | 155,314 | - | 108,642 | 217,543 | 29,006 | 60,674 |
| A71810 | Dues And Subscriptions | 34,688 | 40,009 | 44,774 | 43,190 | 43,190 | 54,857 | 53,730 |
| A71940 | Telephone | 267,406 | 319,858 | 345,503 | 299,302 | 299,302 | 290,238 | - |
| A71950 | Cellular Phones | 11,997 | 14,253 | 13,155 | 16,030 | 16,030 | 6,544 | 12,000 |
| A71955 | Cell Phone Allowance | 4,375 | 5,455 | 5,220 | 5,100 | 5,100 | 4,835 | 5,100 |
| A71960 | Data/Telecommunications | 165,895 | 195,961 | 247,046 | 286,661 | 286,661 | 229,750 | 601,662 |
| A71970 | Courier Services | 117 | 45 | - | 50 | 50 | 29 | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 481 | 357 | 370 | 600 | 600 | 189 | 600 |
| A72280 | Equipment Maintenance | 119,998 | 96,683 | 80,101 | 104,687 | 104,687 | 91,403 | 83,653 |
| A72520 | Record Storage | - | - | 114 | 400 | 400 | 114 | 200 |
| A72530 | Equipment Rental | 3,237 | 1,903 | 1,531 | 1,500 | 1,500 | 1,635 | 1,500 |
| A79940 | Miscell Contractual Services | 16,959 | 61,365 | 94,239 | 84,542 | 104,522 | 99,123 | 829,751 |
| **AH7X** | **Contractuals** | **3,277,540** | **4,086,019** | **4,180,373** | **4,904,167** | **5,434,092** | **4,459,991** | **6,259,579** |
| A84030 | Computer Equipment | - | - | - | 888,112 | - | - | 141,072 |
| A84060 | Furniture And Office Equipment | - | 20,412 | - | - | - | - | - |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - Information & Technology

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| **AH8X** | **Capital Expenditures** | **-** | **20,412** | **-** | **888,112** | **-** | **-** | **141,072** |
| **AHEX** | **Total Expenses** | **10,325,431** | **11,121,617** | **10,718,147** | **12,747,816** | **12,006,498** | **10,321,128** | **12,885,210** |

Planning, Building and Zoning Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A42X Licenses & Permits | 1,479,511 | 1,762,940 | 1,762,940 | 1,851,340 | 88,400 | 5% |
| A43X Fines & Forfeitures | 46,585 | 38,000 | 38,000 | 40,000 | 2,000 | 5% |
| A45X Intergovernmental | 356,747 | 284,000 | 284,000 | 224,000 | (60,000) | -21% |
| A46X Charges for Services | 387,447 | 332,661 | 332,661 | 348,280 | 15,619 | 5% |
| A49X Transfers | 26,088 | 27,000 | 27,000 | 35,000 | 8,000 | 30% |
| AHM Miscellaneous | 3,031 | 2,100 | 2,100 | 2,100 | 0 | 0% |
| **AH4X Total Revenue** | **2,299,408** | **2,446,701** | **2,446,701** | **2,500,720** | **54,019** | **2%** |
| AH5X Personnel | 2,693,895 | 2,574,801 | 2,574,801 | 2,541,507 | (33,294) | -1% |
| AH6X Commodities | 36,896 | 53,497 | 53,497 | 52,997 | (500) | -1% |
| AH74X Benefits | 1,020,456 | 995,225 | 995,225 | 946,392 | (48,833) | -5% |
| AH7X Contractuals | 174,582 | 355,519 | 378,394 | 258,250 | (97,269) | -27% |
| AH8X Capital Expenditures | 0 | 41,112 | 0 | 41,000 | (112) | 0% |
| **AHEX Total Expenses** | **3,925,829** | **4,020,154** | **4,001,916** | **3,840,145** | **(180,008)** | **-4%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 36 | 36 | 34 |
| Part Time | 1 | 1 | 0 |

## BUDGET HIGHLIGHTS:

- ↓ Two full-time positions have been eliminated in FY2018 through the county's accelerated retirement option. Consequently, Personnel (5X) and Benefits (74X) expenses are less than FY2017 budgeted amounts.
- ❖ The funds associated with one part-time internship have been moved to Temporary Part-Time Salaries/Wages (51200). Consistent with county policy, this position is ineligible for benefits and is reflected in the reduction of one part-time position.
- ↑ Building Permit Fees (42040) has increased $89,700, based on anticipated updates to Planning, Building, & Development's permit fee schedule.
- ↓ Revenue from Municipalities (45380) is lower in FY2018, due to a contract community's decision to perform inspection services independently.
- ↑ Charges for Services (46X) are up slightly, driven by projected increases in ZBA Variations Fees (46620) and Wetland Fees (46680).
- ↓ Contractuals (71150) is down, as PBD's contract for Tyler-EnerGov system administration is less than was expected.
- ❖ A portion of funds within Temporary Employment Services (72840) have been transferred to Temporary PT Salaries/Wages (51200), as Planning, Building & Development was able to hire two temporary part-time inspectors. Additionally, the remaining portion of Temporary Employment Services Funds (72840) has been reduced to offset the lost revenue in inspection services for contract communities.
- ❖ Two vehicles are eligible for replacement in the FY2018 budget under Capital Expenditures (8X).

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Building Permits Issued – Total | 2,376 | 2,809 | 2,300 | 2,400 |
| Commercial Permits | 317 | 287 | 300 | 300 |
| Residential Permits | 2,059 | 2,522 | 2,000 | 2,100 |
| Building Plan Reviews Completed – Total | 1,161 | 1,148 | 900 | 1,140 |
| Commercial | 257 | 230 | 200 | 243 |
| Residential | 904 | 918 | 820 | 911 |
| Administrative Adjudication | | | | |
| Warnings Issued (Closed Cases) | 287 | 447 | 550 | 500 |
| Voluntary Compliance – Percentage | 68% | | | |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - M28X

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A42040 | Building Permit Fees | 1,523,459 | 1,593,461 | 1,167,767 | 1,400,000 | 1,400,000 | 1,180,092 | 1,489,700 |
| A42060 | Mobile Home Park License Fee | 9,377 | 9,300 | 9,320 | 9,360 | 9,360 | 9,300 | 9,360 |
| A42070 | Elevator Permit | 83,748 | 86,454 | 77,380 | 85,000 | 85,000 | 81,000 | 83,700 |
| A42080 | Recreational Veh Park License Fee | 30,580 | 32,707 | 30,580 | 30,580 | 30,580 | 29,460 | 30,580 |
| A42090 | Zoning Administration Fees | 235,206 | 211,697 | 183,543 | 220,000 | 220,000 | 325,596 | 220,000 |
| A42095 | Site Capacity/Site Plan Review | 21,009 | 13,707 | 10,921 | 18,000 | 18,000 | 4,831 | 18,000 |
| **A42X** | **Licenses & Permits** | **1,903,379** | **1,947,326** | **1,479,511** | **1,762,940** | **1,762,940** | **1,630,279** | **1,851,340** |
| A43065 | Administrative Adjudication Court Fines | - | - | - | - | - | 40 | - |
| A43070 | Building & Zoning Violation Fines | 19,197 | 13,865 | 9,835 | 14,000 | 14,000 | 13,398 | 12,000 |
| A43075 | Administrative Adjudication | 17,009 | 17,820 | 36,750 | 24,000 | 24,000 | 27,878 | 28,000 |
| **A43X** | **Fines and Forfeitures** | **36,206** | **31,685** | **46,585** | **38,000** | **38,000** | **41,316** | **40,000** |
| A45040 | CDBG Revenue | - | 5,300 | - | - | - | - | - |
| A45380 | Revenue From Municipalities | 109,009 | 120,850 | 356,747 | 284,000 | 284,000 | 349,471 | 224,000 |
| **A45X** | **Intergovernmental** | **109,009** | **126,150** | **356,747** | **284,000** | **284,000** | **349,471** | **224,000** |
| A46530 | Rezoning Application Fees | - | 9,593 | 3,253 | 6,000 | 6,000 | - | 6,000 |
| A46540 | Rezoning Legal Notices | 566 | 942 | 1,221 | 1,000 | 1,000 | 507 | 1,200 |
| A46550 | Street Vacation Fees - Engineering | 300 | - | - | 150 | 150 | - | 150 |
| A46551 | Street Vacation Fees - Planning | 1,100 | - | - | 550 | 550 | - | 550 |
| A46560 | Sub-Division Fees - Engineering | 1,350 | 1,194 | 5,817 | 1,200 | 1,200 | 1,558 | 1,200 |
| A46561 | Sub-Division Fees - Planning | 3,969 | 4,093 | 25,231 | 2,781 | 2,781 | 5,918 | 4,400 |
| A46580 | Performance Bond Fees - Engineering | 165 | - | - | 1,950 | 1,950 | 90 | 1,950 |
| A46581 | Performance Bond Fees - Planning | 1,245 | - | 486 | 6,630 | 6,630 | 549 | 6,630 |
| A46600 | Conditional Use Permits | 6,645 | 6,158 | 8,428 | 11,000 | 11,000 | 4,530 | 11,000 |
| A46605 | Reimbursement for Demos | - | 11,650 | 20,452 | 10,000 | 10,000 | 8,315 | 10,000 |
| A46620 | ZBA Variations Fees | 20,229 | 25,377 | 24,587 | 19,000 | 19,000 | 26,362 | 25,800 |
| A46670 | Utility Fees | - | - | - | - | - | 758 | - |
| A46680 | Wetland Fees | 26,128 | 28,412 | 32,475 | 27,000 | 27,000 | 17,026 | 34,300 |
| A46700 | Site Development Permit Fee | 233,949 | 231,549 | 265,497 | 245,000 | 245,000 | 201,204 | 245,000 |
| A46840 | Sale Of Maps | 370 | 115 | - | 100 | 100 | - | 100 |
| A46920 | Sale Of Publications | 195 | - | - | 300 | 300 | - | - |
| **A46X** | **Charges for Services** | **296,211** | **319,083** | **387,447** | **332,661** | **332,661** | **266,817** | **348,280** |
| A49920 | Transfers From Other Funds | 26,701 | 12,299 | 26,088 | 27,000 | 27,000 | 4,110 | 35,000 |
| **A49X** | **Transfers .** | **26,701** | **12,299** | **26,088** | **27,000** | **27,000** | **4,110** | **35,000** |
| A48320 | Proceeds From Sale Of Assets | 3,434 | 7,529 | - | 2,000 | 2,000 | - | 2,000 |
| A49910 | All Other Miscellaneous Revenue | 1,405 | 4,347 | 3,031 | 100 | 100 | 140 | 100 |
| **AHM** | **Miscellaneous .** | **4,839** | **11,876** | **3,031** | **2,100** | **2,100** | **140** | **2,100** |
| **AH4X** | **Total Revenue** | **2,376,345** | **2,448,419** | **2,299,408** | **2,446,701** | **2,446,701** | **2,292,133** | **2,500,720** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M28X

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 2,419,724 | 2,488,414 | 2,620,407 | 2,562,029 | 2,562,029 | 2,208,779 | 2,478,737 |
| A51120 | Permanent PT Salaries/Wages | - | 33,880 | - | 6,366 | 6,366 | - | - |
| A51140 | Overtime Salaries And Wages | 2,988 | - | 139 | 3,406 | 3,406 | - | 3,400 |
| A51180 | Special Pay | 169 | - | - | - | - | - | - |
| A51200 | Temporary PT Salaries/Wages | - | 2,090 | 52,460 | - | - | 21,160 | 56,370 |
| A51210 | Performance Appraisals | 15,747 | 11,840 | 6,340 | - | - | 4,615 | - |
| A51220 | Vacation payout | 25,807 | 13,331 | 4,529 | - | - | 41,990 | - |
| A51230 | Sick Payout | 30,478 | 9,653 | 7,020 | - | - | 835 | - |
| A51240 | Opt Out Premium | 1,615 | 4,442 | 3,000 | 3,000 | 3,000 | 2,885 | 3,000 |
| A51260 | Incentive payments | - | - | - | - | - | 48,529 | - |
| **AH5X** | **Personnel** | **2,496,527** | **2,563,651** | **2,693,895** | **2,574,801** | **2,574,801** | **2,328,793** | **2,541,507** |
| A61010 | Office Supplies | 9,902 | 9,334 | 7,515 | 10,500 | 10,500 | 4,800 | 10,000 |
| A61020 | Computer Supplies | 6,959 | 4,955 | 5,659 | 7,500 | 7,500 | 6,975 | 7,500 |
| A61030 | Books Manuals And Periodicals | 5,527 | 1,603 | 1,139 | 2,497 | 2,497 | 199 | 2,497 |
| A61040 | Operational Supplies | 5,910 | 2,061 | 1,743 | 4,750 | 4,750 | 299 | 4,750 |
| A61060 | Clothing And Uniforms | 1,785 | 2,018 | 1,470 | 2,050 | 2,050 | 778 | 2,050 |
| A65050 | Engineering Supplies | 92 | 138 | 196 | 200 | 200 | - | 200 |
| A65090 | Gasoline | 30,239 | 24,223 | 19,174 | 26,000 | 26,000 | 18,417 | 26,000 |
| **AH6X** | **Commodities** | **60,413** | **44,332** | **36,896** | **53,497** | **53,497** | **31,468** | **52,997** |
| A74080 | H/L/D Employee Benefits | 515,143 | 507,507 | 555,839 | 532,011 | 532,011 | 474,958 | 501,731 |
| A74100 | Retirement Benefits/FICA | 183,003 | 187,821 | 196,959 | 195,994 | 195,994 | 169,281 | 194,310 |
| A74110 | Retirement Benefits/IMRF | 274,285 | 264,097 | 267,658 | 267,220 | 267,220 | 222,891 | 250,351 |
| **AH74X** | **Benefits .** | **972,432** | **959,425** | **1,020,456** | **995,225** | **995,225** | **867,130** | **946,392** |
| A71130 | Court Reporters | 270 | 6,462 | -333 | 1,000 | 1,000 | - | 1,000 |
| A71140 | Legal Services | 8,738 | 11,971 | 8,588 | 11,000 | 11,000 | 6,900 | 12,000 |
| A71150 | Consultants | 45,055 | 270 | - | 115,269 | 115,269 | 55,452 | 95,300 |
| A71220 | Computer Services | - | 694 | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 244 | 8 | - | 300 | 300 | - | - |
| A71460 | ZBA Travel Allowance | 3,317 | 4,847 | 3,833 | 6,050 | 6,050 | 3,187 | 6,050 |
| A71470 | Employee Relations | 209 | 1,146 | 742 | 1,125 | 1,125 | 726 | 1,125 |
| A71500 | Trips And Training | 19,872 | 17,189 | 27,988 | 28,655 | 28,655 | 17,243 | 28,655 |
| A71720 | Abatement | 8,250 | 26,126 | 28,229 | 16,000 | 23,875 | - | 16,000 |
| A71740 | Drainage Improvement Project | 37,500 | 10,000 | 7,500 | - | 15,000 | 5,000 | - |
| A71810 | Dues And Subscriptions | 5,046 | 8,159 | 5,222 | 8,300 | 8,300 | 5,127 | 8,300 |
| A71840 | Publications & Legal Notices | 1,115 | 1,550 | 1,165 | 2,000 | 2,000 | 1,688 | 2,000 |
| A71950 | Cellular Phones | 8,420 | 11,289 | 14,103 | 14,000 | 14,000 | 9,196 | 14,000 |
| A71955 | Cell Phone Allowance | 1,360 | 2,460 | 3,570 | 2,760 | 2,760 | 3,015 | 2,760 |
| A71960 | Data/Telecommunications | 6,391 | 6,391 | 7,570 | 10,560 | 10,560 | 8,885 | 10,560 |
| A71970 | Courier Services | - | 3,513 | 3,846 | 4,200 | 4,200 | 2,909 | 4,200 |
| A72050 | Title Searches | 400 | - | 800 | 1,200 | 1,200 | 400 | 1,200 |

## Lake County Expense Budget Comparison Report - Five Year History

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72210 | Motor Vehicle Maintenance & Repairs | 13,951 | 15,774 | 15,177 | 17,000 | 17,000 | 13,974 | 17,000 |
| A72260 | Office Equip Maintenance And Repairs | - | 292 | 341 | 1,100 | 1,100 | - | 1,100 |
| A72520 | Record Storage | - | 18 | 2,221 | 2,400 | 2,400 | 2,355 | 2,400 |
| A72530 | Equipment Rental | 6,324 | 4,943 | 3,145 | 6,000 | 6,000 | 2,720 | 6,000 |
| A72830 | Printing Services | 1,113 | 1,256 | 664 | 2,200 | 2,200 | 1,420 | 2,200 |
| A72840 | Temporary Employment Services | -73 | - | 28,912 | 85,000 | 85,000 | 50,384 | 7,000 |
| A72970 | Per Diem Fees | 10,420 | 13,240 | 10,345 | 14,900 | 14,900 | 9,450 | 14,900 |
| A73175 | Elevator Inspections | 293 | 858 | 452 | 4,500 | 4,500 | 2,182 | 4,500 |
| A79940 | Miscell Contractual Services | - | 800 | 200 | - | - | - | - |
| A79950 | All Other Miscellaneous | - | 1,170 | 303 | - | - | 39 | - |
| **AH7X** | **Contractuals** | **178,216** | **150,426** | **174,582** | **355,519** | **378,394** | **202,251** | **258,250** |
| A83010 | Motor Vehicles | - | - | - | 23,660 | - | - | 41,000 |
| A84030 | Computer Equipment | - | - | - | 17,452 | - | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **41,112** | **-** | **-** | **41,000** |
| **AHEX** | **Total Expenses** | **3,707,587** | **3,717,834** | **3,925,829** | **4,020,154** | **4,001,916** | **3,429,641** | **3,840,145** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 115,165 | 115,197 | 115,197 | 118,080 | 2,883 | 3% |
| A46X Charges for Services | 367,273 | 375,000 | 375,000 | 375,000 | 0 | 0% |
| **AH4X Total Revenue** | **482,437** | **490,197** | **490,197** | **493,080** | **2,883** | **1%** |
| AH5X Personnel | 3,669,267 | 3,618,835 | 3,618,835 | 3,723,656 | 104,821 | 3% |
| AH6X Commodities | 24,783 | 24,475 | 24,475 | 24,656 | 181 | 1% |
| AH74X Benefits | 1,278,987 | 1,293,924 | 1,293,924 | 1,291,998 | (1,925) | 0% |
| AH7X Contractuals | 274,776 | 328,734 | 328,734 | 327,417 | (1,317) | 0% |
| AH8X Capital Expenditures | 0 | 42,212 | 0 | 0 | (42,212) | -100% |
| **AHEX Total Expenses** | **5,247,813** | **5,308,179** | **5,265,967** | **5,367,727** | **59,548** | **1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 45 | 45 | 45 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- ↑ Revenues are projected to increase slightly due to a $2,883 increase in the Salary Reimbursement (45280) from the State.
- ↑ Special Pay (51180) is budgeted at $20,472 for staffing of weekend bond court and detention hearings that started in FY2017.
- ↓ Computer Equipment (84030) decreased $42,212 as the department has no personal computer equipment purchases scheduled for FY2018.

## PERFORMANCE INFORMATION:

| Measurement | CY2014 Actual | CY2015 Actual | CY2016 Actual | CY2017 Projected |
|---|---|---|---|---|
| **Cases Appointed** | | | | |
| Felony | 2,282 | 2,139 | 2239 | 2573 |
| Misdemeanor | 3,072 | 2,893 | 2583 | 2602 |
| DUI | 658 | 647 | 596 | 600 |
| Juvenile: Abuse & Neglect | 162 | 163 | 176 | 170 |
| Juvenile: Adoption | 12 | 18 | 28 | 19 |
| Juvenile: Delinquency | 508 | 534 | 494 | 465 |
| **Cases Disposed** | | | | |
| Felony | 2,363 | 2,292 | 2385 | 2650 |
| Misdemeanor | 3,664 | 3,119 | 3194 | 3183 |
| DUI | 723 | 720 | 693 | 667 |
| Juvenile: Abuse & Neglect | 218 | 227 | 279 | 300 |
| Juvenile: Adoption | 12 | 18 | 28 | 9 |
| Juvenile: Delinquency | 601 | 612 | 552 | 530 |
| **Case Disposal Rate** | | | | |
| Felony | 104% | 107% | 106% | 105% |
| Misdemeanor | 119% | 108% | 109% | 107% |
| DUI | 110% | 111% | 116% | 112% |
| Juvenile: Abuse & Neglect | 135% | 140% | 147% | 153% |
| Juvenile: Adoption | 100% | 100% | 69% | 100% |
| Juvenile: Delinquency | 118% | 115% | 119% | 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

F101 - M36X - Public Defender

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45280 | Salary Reimbursement | 104,795 | 120,934 | 105,565 | 115,197 | 115,197 | 95,997 | 118,080 |
| A45350 | Other State Funds | 250 | - | 9,600 | - | - | - | - |
| **A45X** | **Intergovernmental** | **105,045** | **120,934** | **115,165** | **115,197** | **115,197** | **95,997** | **118,080** |
| A46010 | Fees | 358,327 | 354,507 | 359,273 | 370,000 | 370,000 | 312,093 | 370,000 |
| A46391 | Guardian Ad Litem Fees | 6,250 | 3,917 | 8,000 | 5,000 | 5,000 | 4,900 | 5,000 |
| **A46X** | **Charges for Services** | **364,577** | **358,424** | **367,273** | **375,000** | **375,000** | **316,993** | **375,000** |
| A49910 | All Other Miscellaneous Revenue | 468 | - | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **468** | **-** | **-** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **470,090** | **479,358** | **482,437** | **490,197** | **490,197** | **412,990** | **493,080** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M36X - Public Defender

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 3,389,948 | 3,454,495 | 3,547,961 | 3,588,062 | 3,588,062 | 3,315,092 | 3,681,181 |
| A51120 | Permanent PT Salaries/Wages | 55,489 | 55,994 | 57,532 | 58,365 | 58,365 | 5,820 | 42,537 |
| A51135 | Payroll Contingency | - | - | - | -27,593 | -27,593 | - | -21,508 |
| A51180 | Special Pay | - | - | - | - | - | 6,737 | 20,984 |
| A51210 | Performance Appraisals | - | 1,459 | 1,788 | - | - | 257 | - |
| A51220 | Vacation payout | 28,443 | 21,616 | 38,413 | - | - | 10,100 | - |
| A51230 | Sick Payout | 20,181 | 13,541 | 23,573 | - | - | - | - |
| A51240 | Opt Out Premium | 346 | 115 | - | - | - | 750 | 462 |
| **AH5X** | **Personnel** | **3,494,407** | **3,547,221** | **3,669,267** | **3,618,835** | **3,618,835** | **3,338,755** | **3,723,656** |
| A61030 | Books Manuals And Periodicals | 5,077 | 5,366 | 6,145 | 5,000 | 5,000 | 6,807 | 5,000 |
| A61040 | Operational Supplies | 15,676 | 17,473 | 17,258 | 18,000 | 18,000 | 13,073 | 18,000 |
| A65090 | Gasoline | 3,395 | 1,687 | 1,381 | 1,475 | 1,475 | 1,335 | 1,656 |
| A65180 | Miscellaneous Commodities | - | - | - | - | - | 50 | - |
| **AH6X** | **Commodities** | **24,148** | **24,527** | **24,783** | **24,475** | **24,475** | **21,266** | **24,656** |
| A74080 | H/L/D Employee Benefits | 621,476 | 639,708 | 649,452 | 645,726 | 645,726 | 613,253 | 635,587 |
| A74100 | Retirement Benefits/FICA | 251,843 | 254,545 | 261,769 | 276,841 | 276,841 | 240,558 | 285,073 |
| A74110 | Retirement Benefits/IMRF | 386,272 | 365,428 | 367,767 | 371,357 | 371,357 | 332,272 | 371,338 |
| **AH74X** | **Benefits .** | **1,259,591** | **1,259,681** | **1,278,987** | **1,293,924** | **1,293,924** | **1,186,082** | **1,291,998** |
| A71120 | Interpreters | 730 | 150 | 945 | 2,500 | 2,500 | 1,275 | 2,500 |
| A71140 | Legal Services | - | - | 210,100 | 210,000 | 210,000 | 192,500 | 210,000 |
| A71150 | Consultants | 106,950 | 121,200 | 1,100 | 1,200 | 1,200 | 1,300 | 1,200 |
| A71450 | Mileage Reimbursement | - | - | - | - | - | - | 475 |
| A71470 | Employee Relations | - | 1,020 | 1,089 | 1,175 | 1,175 | 537 | 1,125 |
| A71500 | Trips And Training | 18,813 | 14,754 | 22,227 | 25,000 | 25,000 | 21,734 | 25,000 |
| A71810 | Dues And Subscriptions | 4,206 | 4,865 | 3,755 | 3,782 | 3,782 | 3,323 | 3,857 |
| A71830 | Transcripts ._A71830 | 2,956 | 2,143 | 3,070 | 7,500 | 7,500 | 2,799 | 7,500 |
| A71950 | Cellular Phones | 2,252 | 1,553 | 1,310 | 1,500 | 1,500 | 1,194 | 1,500 |
| A71955 | Cell Phone Allowance | 480 | 1,005 | 1,380 | 1,560 | 1,560 | 1,380 | 1,560 |
| A72210 | Motor Vehicle Maintenance & Repairs | 2,979 | 6,187 | 2,346 | 4,317 | 4,317 | 2,465 | 3,000 |
| A72280 | Equipment Maintenance | - | - | - | 500 | 500 | - | - |
| A72520 | Record Storage | - | 9,180 | - | 10,000 | 10,000 | 11,200 | 10,000 |
| A72530 | Equipment Rental | 6,716 | 4,264 | 5,853 | 9,700 | 9,700 | 3,679 | 9,700 |
| A72560 | All Other Rentals | - | - | 8,449 | - | - | - | - |
| A72960 | Witness Fees | 37,079 | 37,490 | 12,237 | 40,000 | 40,000 | 28,100 | 40,000 |
| A79940 | Miscell Contractual Services | - | - | 916 | 10,000 | 10,000 | 534 | 10,000 |
| **AH7X** | **Contractuals** | **183,160** | **203,810** | **274,776** | **328,734** | **328,734** | **272,018** | **327,417** |
| A84030 | Computer Equipment | - | - | - | 42,212 | - | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **42,212** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **4,961,306** | **5,035,239** | **5,247,813** | **5,308,179** | **5,265,967** | **4,818,121** | **5,367,727** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 5,271,386 | 4,127,893 | 4,127,893 | 4,127,893 | 0 | 0% |
| **AH4X Total Revenue** | **5,271,386** | **4,127,893** | **4,127,893** | **4,127,893** | **0** | **0%** |
| AH5X Personnel | 498,393 | 486,608 | 486,608 | 484,738 | (1,870) | 0% |
| AH6X Commodities | 3,414 | 8,100 | 8,100 | 8,100 | 0 | 0% |
| AH74X Benefits | 157,757 | 150,009 | 150,009 | 178,510 | 28,501 | 19% |
| AH7X Contractuals | 22,057 | 40,560 | 40,560 | 40,560 | 0 | 0% |
| **AHEX Total Expenses** | **681,621** | **685,277** | **685,277** | **711,908** | **26,631** | **4%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 10 | 8 | 8 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Charges for Services activity in FY2018 is expected to be the same as the previous fiscal year.
- ↓ Personnel expenses declined primarily due to the moving of an intern position from the General Fund to the Recorder Automation Fund.
- ↑ Benefits increased by $26,405 due to changes in employee Health/Life/Dental enrollment.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Documents Recorded | 99,309 | 101,210 | 100,000 | 100,000 |
| Documents Recorded Per Day | 251 | 250 | 250 | 250 |
| Documents Recorded Per FTE | 7,222 | 7,497 | 7,692 | 7,692 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - M22X - Recorder of Deeds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 3,416,693 | 4,035,402 | 5,171,560 | 4,032,893 | 4,032,893 | 4,222,416 | 4,032,893 |
| A46930 | GIS Fees | 90,937 | 98,222 | 99,826 | 95,000 | 95,000 | 86,884 | 95,000 |
| **A46X** | **Charges for Services** | **3,507,630** | **4,133,624** | **5,271,386** | **4,127,893** | **4,127,893** | **4,309,300** | **4,127,893** |
| A49910 | All Other Miscellaneous Revenue | 93,258 | - | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **93,258** | **-** | **-** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **3,600,888** | **4,133,624** | **5,271,386** | **4,127,893** | **4,127,893** | **4,309,300** | **4,127,893** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M22X - Recorder of Deeds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 659,821 | 538,592 | 488,162 | 454,317 | 454,317 | 410,612 | 481,738 |
| A51120 | Permanent PT Salaries/Wages | - | - | - | 17,791 | 17,791 | - | - |
| A51140 | Overtime Salaries And Wages | - | - | 523 | - | - | 497 | - |
| A51200 | Temporary PT Salaries/Wages | - | - | 527 | 10,000 | 10,000 | 2,972 | - |
| A51210 | Performance Appraisals | 1,349 | 1,350 | - | - | - | - | - |
| A51220 | Vacation payout | - | 10,555 | 799 | - | - | - | - |
| A51230 | Sick Payout | - | - | 4,113 | - | - | - | - |
| A51240 | Opt Out Premium | 4,500 | 4,269 | 4,269 | 4,500 | 4,500 | 2,885 | 3,000 |
| A51260 | Incentive payments | - | - | - | - | - | 14,815 | - |
| **AH5X** | **Personnel** | **665,670** | **554,766** | **498,393** | **486,608** | **486,608** | **431,781** | **484,738** |
| A61010 | Office Supplies | 3,362 | 3,220 | 3,414 | 5,100 | 5,100 | 3,178 | 5,100 |
| A61040 | Operational Supplies | 85 | - | - | 3,000 | 3,000 | - | 3,000 |
| **AH6X** | **Commodities** | **3,446** | **3,220** | **3,414** | **8,100** | **8,100** | **3,178** | **8,100** |
| A74080 | H/L/D Employee Benefits | 112,548 | 90,261 | 69,993 | 64,929 | 64,929 | 69,712 | 92,553 |
| A74100 | Retirement Benefits/FICA | 49,388 | 41,207 | 36,627 | 37,226 | 37,226 | 31,533 | 37,088 |
| A74110 | Retirement Benefits/IMRF | 75,345 | 58,856 | 51,137 | 47,855 | 47,855 | 41,359 | 48,869 |
| **AH74X** | **Benefits .** | **237,281** | **190,325** | **157,757** | **150,009** | **150,009** | **142,604** | **178,510** |
| A71450 | Mileage Reimbursement | 285 | 296 | 196 | 1,000 | 1,000 | - | 1,000 |
| A71470 | Employee Relations | - | - | - | 350 | 350 | - | 350 |
| A71500 | Trips And Training | - | - | - | 2,000 | 2,000 | - | 2,000 |
| A71810 | Dues And Subscriptions | 1,080 | 1,435 | 792 | 1,275 | 1,275 | 1,407 | 1,275 |
| A71820 | Dues | 50 | - | - | - | - | - | - |
| A71950 | Cellular Phones | 777 | 962 | 709 | 1,800 | 1,800 | 483 | 1,800 |
| A71970 | Courier Services | 532 | - | 20 | 360 | 360 | 59 | 360 |
| A72280 | Equipment Maintenance | - | 750 | 790 | 3,000 | 3,000 | 830 | 3,000 |
| A72520 | Record Storage | 5,943 | 11,495 | 12,831 | 12,000 | 12,000 | 8,415 | 12,000 |
| A72530 | Equipment Rental | 1,994 | 4,785 | 4,785 | 6,375 | 6,375 | 3,589 | 6,375 |
| A72830 | Printing Services | 6,276 | 6,354 | - | 7,300 | 7,300 | 98 | 7,300 |
| A79950 | All Other Miscellaneous | 5,140 | 2,760 | 1,935 | 5,100 | 5,100 | 1,709 | 5,100 |
| **AH7X** | **Contractuals** | **22,077** | **28,837** | **22,057** | **40,560** | **40,560** | **16,590** | **40,560** |
| **AHEX** | **Total Expenses** | **928,474** | **777,147** | **681,621** | **685,277** | **685,277** | **594,154** | **711,908** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 44,872 | 54,435 | 54,435 | 72,000 | 17,565 | 32% |
| **AH4X Total Revenue** | **44,872** | **54,435** | **54,435** | **72,000** | **17,565** | **32%** |
| AH5X Personnel | 470,347 | 444,383 | 444,383 | 450,358 | 5,975 | 1% |
| AH6X Commodities | 4,341 | 6,250 | 6,250 | 3,150 | (3,100) | -50% |
| AH74X Benefits | 190,094 | 177,158 | 177,158 | 213,922 | 36,764 | 21% |
| AH7X Contractuals | 98,451 | 116,790 | 116,790 | 105,890 | (10,900) | -9% |
| **AHEX Total Expenses** | **763,232** | **744,581** | **744,581** | **773,320** | **28,739** | **4%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 9 | 9 | 9 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- ↑ Revenue increased by $17,565 as the intergovernmental transfer is now covering increased benefit costs of a co-funded Regional Office of Education position.
- ↑ The Regional Office of Education's overall budget increased $15,875 (2%). The increase mostly comes from a $37,375 increase in their employees' Health/Life/Dental costs. FY2018 benefits are calculated based on current enrollment and selected coverage.
- ↓ Contractuals and Commodities decreased$14,000, or 1.1%, from the Adopted FY2017 budget.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| School Building Permits Issued – Total | 202 | 234 | 225 | 225 |
| School Building Permits Issued – New Construction | 6 | 8 | 3 | 5 |
| School Building Permits Issued – Major Renovations | 63 | 61 | 50 | 50 |
| School Building Permits Issued – All Other | 133 | 153 | 130 | 150 |
| Professional Development Session Participants | 1,366 | 1328 | 1,350 | 1,500 |
| Participants Who Rated Sessions as Excellent or Good | 88% | 85% | 90% | 90% |
| Bus Drivers Trained – Total (New + Refresher) | 2,545 | 2,703 | 2,500 | 2,500 |
| Bus Drivers Trained per Trainer | 509 | 541 | 500 | 500 |

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - MH24X - Regional Office of Education

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45280 | Salary Reimbursement | 38,586 | 35,389 | 28,872 | 38,435 | 38,435 | 49,073 | 56,000 |
| A45330 | Grants - Other | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 |
| **A45X** | **Intergovernmental** | **54,586** | **51,389** | **44,872** | **54,435** | **54,435** | **65,073** | **72,000** |
| **AH4X** | **Total Revenue** | **54,586** | **51,389** | **44,872** | **54,435** | **54,435** | **65,073** | **72,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - MH24X - Regional Office of Education

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 429,429 | 425,655 | 432,968 | 426,470 | 426,470 | 387,034 | 433,005 |
| A51120 | Permanent PT Salaries/Wages | 12,169 | 10,604 | 10,042 | 11,245 | 11,245 | 12,141 | 13,015 |
| A51140 | Overtime Salaries And Wages | 1,125 | 2,581 | 2,372 | 3,668 | 3,668 | 1,556 | 2,837 |
| A51210 | Performance Appraisals | - | 802 | - | - | - | - | - |
| A51220 | Vacation payout | - | 684 | 12,872 | - | - | 432 | - |
| A51230 | Sick Payout | - | 3,229 | 9,036 | - | - | - | - |
| A51240 | Opt Out Premium | 3,000 | 3,750 | 3,058 | 3,000 | 3,000 | 2,481 | 1,500 |
| **AH5X** | **Personnel** | **445,722** | **447,305** | **470,347** | **444,383** | **444,383** | **403,644** | **450,358** |
| A61010 | Office Supplies | 4,819 | 4,813 | 4,341 | 6,250 | 6,250 | 1,287 | 3,150 |
| **AH6X** | **Commodities** | **4,819** | **4,813** | **4,341** | **6,250** | **6,250** | **1,287** | **3,150** |
| A74080 | H/L/D Employee Benefits | 113,543 | 101,650 | 110,405 | 97,986 | 97,986 | 109,995 | 135,361 |
| A74100 | Retirement Benefits/FICA | 31,529 | 31,825 | 33,574 | 33,995 | 33,995 | 27,045 | 34,463 |
| A74110 | Retirement Benefits/IMRF | 47,556 | 44,780 | 46,115 | 45,176 | 45,176 | 36,800 | 44,098 |
| **AH74X** | **Benefits .** | **192,628** | **178,255** | **190,094** | **177,158** | **177,158** | **173,839** | **213,922** |
| A71150 | Consultants | 77,620 | 70,711 | 73,749 | 79,000 | 79,000 | 75,959 | 79,000 |
| A71450 | Mileage Reimbursement | 3,281 | 3,231 | 2,870 | 4,000 | 4,000 | 2,520 | 3,200 |
| A71470 | Employee Relations | 158 | 250 | 264 | 250 | 250 | 250 | 250 |
| A71500 | Trips And Training | 979 | 742 | 1,452 | 1,500 | 1,500 | 1,007 | 1,500 |
| A71810 | Dues And Subscriptions | 4,275 | 4,624 | 3,699 | 4,500 | 4,500 | 3,733 | 3,800 |
| A71940 | Telephone | 4,242 | 3,461 | 2,732 | 5,000 | 5,000 | 2,923 | 3,500 |
| A72280 | Equipment Maintenance | 4,408 | 4,766 | 5,262 | 5,300 | 5,300 | 3,269 | 800 |
| A72530 | Equipment Rental | 3,397 | 1,988 | 1,988 | 3,640 | 3,640 | 1,863 | 3,240 |
| A72820 | Postage | 9,181 | 5,878 | 6,144 | 13,000 | 13,000 | 8,437 | 10,000 |
| A79950 | All Other Miscellaneous | 284 | 280 | 292 | 600 | 600 | 186 | 600 |
| **AH7X** | **Contractuals** | **107,824** | **95,932** | **98,451** | **116,790** | **116,790** | **100,147** | **105,890** |
| **AHEX** | **Total Expenses** | **750,994** | **726,304** | **763,232** | **744,581** | **744,581** | **678,918** | **773,320** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A43X Fines and Forfeitures | 861,642 | 880,007 | 880,007 | 1,005,507 | 125,500 | 14% |
| A45X Intergovernmental | 5,447,164 | 5,429,978 | 5,450,861 | 5,351,325 | (78,652) | -1% |
| A46X Charges for Services | 1,858,475 | 1,733,006 | 1,733,006 | 1,500,420 | (232,586) | -13% |
| A49X Transfers | 0 | 78,297 | 78,297 | 91,426 | 13,129 | 17% |
| AHM Miscellaneous | 349,255 | 411,764 | 411,764 | 449,800 | 38,036 | 9% |
| **AH4X Total Revenue** | **8,516,537** | **8,533,052** | **8,553,935** | **8,398,478** | **(134,573)** | **-2%** |
| AH5X Personnel | 40,423,253 | 40,949,164 | 40,949,164 | 42,718,282 | 1,769,118 | 4% |
| AH6X Commodities | 2,083,617 | 2,068,499 | 2,079,466 | 2,186,832 | 118,333 | 6% |
| AH74X Benefits | 15,736,887 | 16,064,677 | 16,064,677 | 16,287,658 | 222,982 | 1% |
| AH7X Contractuals | 5,184,707 | 5,487,666 | 5,699,646 | 6,209,632 | 721,966 | 13% |
| AH8X Capital Expenditures | 0 | 2,134,218 | 0 | 1,367,678 | (766,540) | -36% |
| **AHEX Total Expenses** | **63,428,465** | **66,704,224** | **64,792,953** | **68,770,083** | **2,065,859** | **3%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 483 | 483 | 482 |
| Part Time | 51 | 53 | 55 |

## BUDGET HIGHLIGHTS:

- The staffing summary does not include seven temporary Corrections Officer positions funded in General Operating Expense.
- Full-time positions have decreased as one full time position was vacated through the ARO. This position has been converted to two part-time positions.
- ↓ All Other Salary Reimbursement (45020) decreased $110,829 based upon elimination of a state ETSB grant.
- ↓ Other Federal Funds (45340) decreased $100,000 due to federal SCAAP grant funds no longer being provided.
- ↑ Revenue from Municipalities (45380) increased $132,176 in response to current and anticipated municipal contracts.
- ↓ Foreclosure Fees (46330) decreased $165,000 in response to a decrease in foreclosure activity.
- ↓ Electronic Monitoring System Service (46750) decreased $77,000 based upon recent activity.
- ↓ Telephone Commissions (48040) decreased $36,000 based upon current activity.

- ↑ Transfers from Other Funds (49920) increased $13,129 as the transfer from the Transportation Safety Hire Back Fund is increased for fund-eligible overtime costs.
- ↑ Food and Provisions (61080) increased by $154,465 in response to the increase in the average daily jail population.
- ↑ Gasoline (65090) increased $36,708 in response historical records of actual gallons used.
- ↑ Medical Fees (71330) increased by $387,892 due to the increase in the average daily jail population, pharmacy costs, inmate medical costs, and contract rate increase.
- ↑ Security Services (71650) increased $60,845 based upon actuals in recent years and an anticipated contract increase.
- ↑ Extradition Expenses (72010) increased $41,815 based upon recent and projected activity.
- ↑ Miscellaneous Contractual Expenses (79940) increased $278,853 for annual license fees for body cameras and IT staff augmentation services.
- ↓ Capital costs (8x) decreased $766,540, as the Sheriff's Office is replacing fewer vehicles, computers, and other capital items compared to FY2017.

## PERFORMANCE INFORMATION:

| Measurement | FY2013 Actual | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Year-To-Date |
|---|---|---|---|---|---|
| UCR Part I Crimes Reported – Total | 1,710 | 1,471 | 1,166 | 1,157 | *177 |
| UCR Part I Crimes Reported – Violent Crimes | 71 | 76 | 76 | 94 | *21 |
| UCR Part I Crimes Reported – Property Crimes | 1,639 | 1,395 | 1,080 | 1,063 | *156 |
| Arrests | | | | | |
| Arrests for UCR Part I Crimes – Violent Crimes | 98 | 34 | 32 | 14 | *16 |
| Arrests for UCR Part I Crimes – Property Crimes | 229 | 158 | 124 | 141 | *22 |
| Arrests for Driving Under the Influence (DUI) | 398 | 404 | 367 | 342 | 182 |
| All Other Arrests | 1,421 | 1,202 | NA | 1,916 | *1,007 |
| Motor Vehicle Accidents – Total | 4,533 | 4,447 | 3,988 | 3,987 | *1,721 |
| Motor Vehicle Accidents – With Fatalities | 15 | 8 | 9 | 22 | 5 |
| Motor Vehicle Accidents – With Fatalities – Involving Alcohol | NA | NA | 5 | 6 | 3 |
| In-Jail Assaults – Total | 82 | 64 | 54 | 69 | 61 |
| In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical | 68 | 52 | 52 | 59 | 51 |
| In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical | 2 | 3 | 5 | 1 | 1 |
| In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical | 11 | 8 | 2 | 3 | 4 |
| In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical | 1 | 1 | 2 | 6 | 5 |
| Safety Incidents – All Locations – Total | 161 | 187 | 130 | 212 | 90 |
| Safety Incidents – Vehicle Only | 57 | 75 | 45 | 85 | 31 |
| Safety Incidents – Workers' Compensation Only | 91 | 75 | 53 | 89 | 48 |
| Safety Incidents – General Liability Only | 13 | 37 | 32 | 38 | 11 |

* FY2017 Year-To-Date data is through August 2017.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - M30X - Sheriff

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A43020 | False Alarm Fees | 7,025 | 8,575 | 7,902 | 5,000 | 5,000 | 5,730 | 5,000 |
| A43050 | Fines Sheriff | 684,468 | 768,612 | 694,116 | 725,407 | 725,407 | 521,009 | 725,407 |
| A43055 | Prisoner Review and Vehicle Fine collection | 64,221 | 62,751 | 55,823 | 62,000 | 62,000 | 41,888 | 62,000 |
| A43065 | Administrative Adjudication Court Fines | 2,456 | 7,650 | 26,171 | 6,500 | 6,500 | 24,852 | 132,000 |
| A43080 | Parking Fines Sheriff | 3,695 | 1,100 | 880 | 1,100 | 1,100 | 285 | 1,100 |
| A43100 | DUI Fines Sheriff | 80,148 | 80,091 | 76,751 | 80,000 | 80,000 | 49,733 | 80,000 |
| **A43X** | **Fines and Forfeitures** | **842,012** | **928,779** | **861,642** | **880,007** | **880,007** | **643,496** | **1,005,507** |
| A45020 | All Other Salary Reimbursement | 289,611 | 261,367 | 328,089 | 237,882 | 237,882 | 54,208 | 127,053 |
| A45100 | Sheriff Convey Pers To Inst | 22,560 | 12,004 | 8,527 | 11,000 | 11,000 | 20,032 | 11,000 |
| A45105 | Sheriff IST - Interstate Transfer | 9,465 | 9,844 | 10,056 | 8,000 | 8,000 | 8,500 | 8,000 |
| A45110 | Sheriff Law Enforcemnt Training | 20,125 | 55,954 | - | 58,000 | 58,000 | 59,885 | 58,000 |
| A45120 | Sheriff Work Release | 727,479 | 872,674 | 605,555 | 710,000 | 710,000 | 451,939 | 710,000 |
| A45130 | SSA Jail Incentive | 28,840 | 27,822 | 34,689 | 26,000 | 26,000 | 82,876 | 26,000 |
| A45330 | Grants - Other | 74,872 | 22,283 | - | - | 20,883 | 70,883 | - |
| A45340 | Other Federal Funds | 126,036 | 101,049 | - | 100,000 | 100,000 | - | - |
| A45380 | Revenue From Municipalities | 3,785,638 | 4,029,713 | 4,460,248 | 4,279,096 | 4,279,096 | 4,033,026 | 4,411,272 |
| **A45X** | **Intergovernmental** | **5,084,626** | **5,392,710** | **5,447,164** | **5,429,978** | **5,450,861** | **4,781,348** | **5,351,325** |
| A46010 | Fees | 1,170 | - | - | - | - | 3,100 | - |
| A46125 | Sheriff Bond Fees | 76,545 | 74,298 | 66,843 | 71,000 | 71,000 | 62,874 | 71,000 |
| A46240 | Miscellaneous County Clerk Fees | - | - | - | - | - | 8,481 | - |
| A46260 | Warrant Fees | 132,709 | 130,072 | 120,076 | 125,000 | 125,000 | 93,932 | 125,000 |
| A46270 | Fire Arms Training Fees | 5,370 | 5,880 | 2,105 | 1,800 | 1,800 | 1,760 | 1,800 |
| A46280 | Photograph Fee's | 1,481 | 1,278 | 310 | 400 | 400 | 238 | 400 |
| A46290 | Special Police Services | 291,640 | 286,582 | 474,132 | 282,726 | 282,726 | 446,401 | 288,750 |
| A46300 | Sheriff Fees-Circuit Clerk | 229,142 | 211,877 | 225,076 | 220,000 | 220,000 | 203,307 | 220,000 |
| A46305 | Eviction Service Fees | 120,454 | 101,664 | 99,185 | 100,000 | 100,000 | 80,199 | 100,000 |
| A46310 | Foreign Service | 66,281 | 64,070 | 61,283 | 65,000 | 65,000 | 56,575 | 65,000 |
| A46320 | Marine Unit Fines | 48,327 | 23,852 | 16,991 | 22,000 | 22,000 | 8,173 | 22,000 |
| A46330 | Foreclosure Fees | 1,060,600 | 800,100 | 562,400 | 600,000 | 600,000 | 431,300 | 435,000 |
| A46335 | Eviction Rescheduling Fee | 5,558 | 4,122 | 4,411 | 5,000 | 5,000 | 3,881 | 5,000 |
| A46420 | Copy Charges | 30,199 | 24,599 | 20,477 | 20,000 | 20,000 | 21,528 | 20,000 |
| A46740 | Sex Offender Registration Fee | 3,594 | 4,267 | 11,085 | 6,000 | 6,000 | 16,323 | 11,000 |
| A46745 | Violent Offenders Against Youth Registration Fee | 70 | 160 | 160 | 100 | 100 | 240 | 170 |
| A46750 | Elect Monitor System Service | 174,719 | 153,983 | 159,133 | 180,000 | 180,000 | 125,176 | 103,000 |
| A46795 | Arrestee's Medical Cost Fund | 24,258 | 24,640 | 21,885 | 23,480 | 23,480 | 17,250 | 22,500 |
| A46850 | All Other Charges For Services | 4,206 | 6,732 | 10,586 | 8,000 | 8,000 | 10,442 | 8,000 |
| A46970 | Finger Print Fees | 3,295 | 2,440 | 2,336 | 2,500 | 2,500 | 1,480 | 1,800 |
| **A46X** | **Charges for Services** | **2,279,618** | **1,920,614** | **1,858,475** | **1,733,006** | **1,733,006** | **1,592,661** | **1,500,420** |
| A49920 | Transfers From Other Funds | - | - | - | 78,297 | 78,297 | - | 91,426 |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **78,297** | **78,297** | **-** | **91,426** |
| A44030 | Other Rentals | 1 | 1 | 1 | - | - | 1 | - |
| A48010 | Interest | 950 | 1,877 | 8,324 | 1,000 | 1,000 | 50,927 | 1,000 |
| A48040 | Telephone Commissions | 220,019 | 492,532 | 335,323 | 400,000 | 400,000 | 406,932 | 364,000 |
| A48045 | Video Visitation Commission | 3,179 | 1,359 | 5,622 | 10,764 | 10,764 | 10,585 | 9,800 |
| A49910 | All Other Miscellaneous Revenue | - | - | -15 | - | - | - | 75,000 |
| **AHM** | **Miscellaneous .** | **224,149** | **495,769** | **349,255** | **411,764** | **411,764** | **468,444** | **449,800** |
| **AH4X** | **Total Revenue** | **8,430,405** | **8,737,872** | **8,516,537** | **8,533,052** | **8,553,935** | **7,485,949** | **8,398,478** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M30X - Sheriff

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 32,065,876 | 32,008,341 | 32,398,710 | 37,746,903 | 37,746,903 | 29,413,389 | 36,034,825 |
| A51120 | Permanent PT Salaries/Wages | 957,892 | 830,534 | - | 1,161,973 | 1,161,973 | - | - |
| A51135 | Payroll Contingency | - | - | - | -1,143,448 | -1,143,448 | - | -1,143,379 |
| A51140 | Overtime Salaries And Wages | 2,816,949 | 3,842,291 | 4,816,675 | 2,071,871 | 2,071,871 | 4,254,533 | 4,815,119 |
| A51145 | Back Pay Wages | 44,652 | 2,500 | 60,602 | - | - | 2,174 | - |
| A51160 | Holiday Pay | 950,016 | 980,314 | 1,025,730 | 719,146 | 719,146 | 586,786 | 990,697 |
| A51180 | Special Pay | 792,930 | 821,819 | 992,450 | 325,220 | 325,220 | 755,591 | 1,214,063 |
| A51200 | Temporary PT Salaries/Wages | - | 11,262 | 759,437 | - | - | 632,584 | 747,928 |
| A51210 | Performance Appraisals | 29,781 | 24,730 | 4,696 | - | - | 2,598 | - |
| A51220 | Vacation payout | 142,093 | 228,385 | 183,586 | - | - | 123,396 | - |
| A51230 | Sick Payout | 84,712 | 148,825 | 116,235 | - | - | 16,385 | - |
| A51240 | Opt Out Premium | 61,382 | 66,920 | 65,132 | 67,500 | 67,500 | 51,575 | 59,030 |
| A51260 | Incentive payments | - | - | - | - | - | 89,463 | - |
| **AH5X** | **Personnel** | **37,946,282** | **38,965,921** | **40,423,253** | **40,949,164** | **40,949,164** | **35,928,473** | **42,718,282** |
| A61010 | Office Supplies | 27,874 | 30,212 | 31,954 | 31,000 | 31,000 | 19,632 | 31,300 |
| A61020 | Computer Supplies | 242 | - | - | 700 | 700 | - | - |
| A61030 | Books Manuals And Periodicals | 4,404 | 2,855 | 1,644 | 4,201 | 4,201 | 839 | 4,937 |
| A61040 | Operational Supplies | 123,276 | 91,761 | 99,685 | 133,547 | 141,515 | 67,324 | 129,709 |
| A61060 | Clothing And Uniforms | 285,941 | 209,742 | 285,743 | 268,163 | 271,163 | 159,199 | 238,788 |
| A61080 | Food and Provisions | 778,619 | 790,069 | 827,720 | 786,502 | 786,502 | 834,090 | 958,826 |
| A61090 | Printing and Photographic Supplies | - | 4,700 | 5,302 | 5,375 | 5,375 | 3,505 | 8,753 |
| A63020 | Cleaning Supplies | 131,542 | 137,001 | 175,330 | 150,298 | 150,298 | 148,597 | 155,898 |
| A63030 | Linen And Bedding | 19,671 | 20,150 | 16,806 | 36,544 | 36,544 | 41,766 | 33,936 |
| A64010 | Shooting Range | 7,357 | 6,215 | 7,388 | 14,200 | 14,200 | 1,865 | 14,200 |
| A64020 | Ammunition | 123,161 | 154,371 | 198,662 | 194,192 | 194,192 | 131,193 | 130,000 |
| A65020 | Laboratory Supplies | 1,685 | 3,526 | 3,101 | 3,000 | 3,000 | 631 | 3,000 |
| A65090 | Gasoline | 731,772 | 540,022 | 430,283 | 440,777 | 440,777 | 391,140 | 477,485 |
| **AH6X** | **Commodities** | **2,235,543** | **1,990,625** | **2,083,617** | **2,068,499** | **2,079,466** | **1,799,781** | **2,186,832** |
| A74080 | H/L/D Employee Benefits | 6,230,345 | 6,299,238 | 6,286,388 | 6,380,940 | 6,380,940 | 6,099,430 | 6,313,875 |
| A74100 | Retirement Benefits/FICA | 2,799,990 | 2,871,214 | 2,947,015 | 3,132,611 | 3,132,611 | 2,608,567 | 3,267,947 |
| A74110 | Retirement Benefits/IMRF | 6,412,026 | 6,323,784 | 6,503,484 | 6,551,126 | 6,551,126 | 5,511,462 | 6,705,837 |
| **AH74X** | **Benefits .** | **15,442,361** | **15,494,236** | **15,736,887** | **16,064,677** | **16,064,677** | **14,219,459** | **16,287,658** |
| A71120 | Interpreters | - | - | - | - | - | 187 | - |
| A71150 | Consultants | 16,675 | 32,667 | - | - | - | - | - |
| A71220 | Computer Services | 3,168 | 3,168 | 2,376 | 3,168 | 3,168 | - | 3,168 |
| A71230 | Software & Online Services | - | 46,105 | 103,722 | 237,326 | 237,326 | 151,173 | 189,686 |
| A71325 | Polygraph Fees | - | - | - | - | - | - | 12,600 |
| A71330 | Medical Fees | 2,181,393 | 2,372,360 | 2,778,489 | 2,959,744 | 2,959,744 | 2,744,046 | 3,347,636 |
| A71470 | Employee Relations | - | 4,978 | 7,877 | 13,325 | 13,325 | 6,500 | 13,325 |
| A71500 | Trips And Training | 281,690 | 267,431 | 361,108 | 345,020 | 357,935 | 324,010 | 301,443 |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M30X - Sheriff

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71520 | Training . | - | - | - | 7,050 | 7,050 | - | 5,800 |
| A71527 | Certification/Accreditation Fees | - | 11,880 | 6,750 | 33,820 | 33,820 | -1,650 | 45,243 |
| A71530 | Programs and Services | 2,642 | 8,138 | 2,965 | 3,000 | 3,000 | 5,241 | 10,045 |
| A71650 | Security Services | 761,560 | 717,462 | 724,589 | 700,000 | 700,000 | 614,713 | 760,845 |
| A71810 | Dues And Subscriptions | 9,077 | 10,857 | 10,549 | 15,940 | 15,940 | 12,734 | 15,024 |
| A71910 | Gas For Heating | 10,732 | 4,290 | 3,079 | 8,168 | 8,168 | 32 | - |
| A71920 | Electricity | 10,973 | 11,692 | 10,959 | 10,973 | 10,973 | - | - |
| A71930 | Water And Sewer Charges | 666 | 479 | 408 | 960 | 960 | - | - |
| A71950 | Cellular Phones | 71,669 | 83,493 | 73,006 | 85,674 | 85,674 | 80,475 | 91,477 |
| A71960 | Data/Telecommunications | - | - | 249 | - | - | 7,577 | 2,369 |
| A71965 | Radio Fees | - | - | 21,890 | 145,662 | 145,662 | 114,857 | 148,866 |
| A71970 | Courier Services | - | - | - | - | - | 33 | - |
| A72010 | Extradition Expenses | 33,427 | 21,380 | 26,170 | 20,500 | 20,500 | 52,069 | 62,315 |
| A72020 | Investigative Expense | 17,902 | 27,173 | 11,799 | 23,300 | 23,300 | 5,762 | 25,702 |
| A72180 | Insurance Claims | 5,000 | - | - | - | - | - | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 303,670 | 301,769 | 307,652 | 310,000 | 310,000 | 272,044 | 310,000 |
| A72230 | Boat Maintenance And Repairs | 20,137 | 12,051 | 20,622 | 17,400 | 17,400 | 11,748 | 17,400 |
| A72240 | Radio Equipment Maintenance & Repair | 1,665 | - | 175 | 28,000 | 28,000 | 256 | 28,000 |
| A72280 | Equipment Maintenance | 45,133 | 11,035 | 1,712 | 12,593 | 12,593 | 2,071 | 7,860 |
| A72520 | Record Storage | - | - | 13,948 | 12,771 | 12,771 | 12,372 | 13,911 |
| A72530 | Equipment Rental | 29,402 | 21,379 | 31,449 | 29,000 | 29,000 | 26,279 | 38,100 |
| A72760 | Northern Illinois Crime Lab | 160,433 | 162,855 | 164,454 | 164,454 | 164,454 | 164,454 | 164,454 |
| A72790 | Transfers to Other Governments | - | - | - | - | - | 16 | - |
| A72840 | Temporary Employment Services | - | 54,973 | 6,055 | - | - | - | 15,692 |
| A72920 | Meals And Lodging For Jurors | 8,666 | 9,868 | 10,471 | 10,500 | 10,500 | 6,773 | 10,500 |
| A72940 | All Other Fees | - | 5,500 | - | - | - | - | - |
| A79940 | Miscell Contractual Services | 336,348 | 269,103 | 482,184 | 289,318 | 488,383 | 482,605 | 568,171 |
| A79950 | All Other Miscellaneous | 96,324 | 2,392 | - | - | - | - | - |
| **AH7X** | **Contractuals** | **4,408,353** | **4,474,478** | **5,184,707** | **5,487,666** | **5,699,646** | **5,096,376** | **6,209,632** |
| A83010 | Motor Vehicles | - | - | - | 1,718,197 | - | - | 1,071,022 |
| A84020 | Radios & Electronic Equipment | - | - | - | 16,588 | - | - | 16,290 |
| A84030 | Computer Equipment | - | - | - | 114,198 | - | - | 25,970 |
| A84060 | Furniture And Office Equipment | - | - | - | 41,871 | - | - | 10,119 |
| A85040 | Replacements | - | - | - | 243,364 | - | 5,250 | 244,277 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **2,134,218** | **-** | **5,250** | **1,367,678** |
| **AHEX** | **Total Expenses** | **60,032,540** | **60,925,260** | **63,428,465** | **66,704,224** | **64,792,953** | **57,049,339** | **68,770,083** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 6,161 | 7,000 | 7,000 | 7,000 | 0 | 0% |
| **AH4X Total Revenue** | **6,161** | **7,000** | **7,000** | **7,000** | **0** | **0%** |
| AH5X Personnel | 60,024 | 58,431 | 58,431 | 44,053 | (14,378) | -25% |
| AH6X Commodities | 3,470 | 800 | 2,300 | 2,300 | 1,500 | 188% |
| AH74X Benefits | 24,116 | 26,184 | 26,184 | 15,756 | (10,428) | -40% |
| AH7X Contractuals | 34,627 | 76,225 | 44,225 | 68,525 | (7,700) | -10% |
| **AHEX Total Expenses** | **122,237** | **161,640** | **131,140** | **130,633** | **(31,006)** | **-19%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 1 | 1 | 1 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Revenues are expected to remain flat in FY2018.
- Regular Salaries and Wages (51110) decreased by $15,453 due to a change in staffing.
- Polygraph Fees (71325) increased $25,000. Previously, these services were budgeted in Miscellaneous Contractual Services (79940), which has decreased $30,500.

## PERFORMANCE INFORMATION:

| Measurement | 2014 | 2015 | 2016 | 2017 YTD |
|---|---|---|---|---|
| Candidate Applications | 311 | 314 | **224** | 180 |
| Candidates Who Took the Physical Fitness Test | 266 | 203 | 153 | 104 |
| Candidates Who Passed the Physical Fitness Test / Percentage | 206 / 77% | 160 / 79% | 124/83% | 84/81% |
| Candidates Who Took the Written Exam | 202 | 160 | 120 | 84 |
| Candidates Who Passed the Written Exam / Percentage | 101 / 50% | 96 / 60% | 93/78% | 60/71% |
| Candidates Certified by SMC to Sheriff | 18 | 33 | 41 | n/a |
| Candidates Appointed by Sheriff | 7 | 16 | 6 | n/a |

* The recruitment cycle was in process during the time of budget preparation. 2017 YTD information will be updated when information is available.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - M50X - Sheriff's Merit Commission

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | - | 7,106 | 6,161 | 7,000 | 7,000 | 3,952 | 7,000 |
| **A46X** | **Charges for Services** | **-** | **7,106** | **6,161** | **7,000** | **7,000** | **3,952** | **7,000** |
| **AH4X** | **Total Revenue** | **-** | **7,106** | **6,161** | **7,000** | **7,000** | **3,952** | **7,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M50X - Sheriff's Merit Commission

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 51,539 | 55,802 | 51,351 | 58,431 | 58,431 | 38,675 | 44,053 |
| A51140 | Overtime Salaries And Wages | - | 385 | 162 | - | - | - | - |
| A51220 | Vacation payout | - | - | 1,934 | - | - | - | - |
| A51230 | Sick Payout | - | - | 6,578 | - | - | - | - |
| **AH5X** | **Personnel** | **51,539** | **56,187** | **60,024** | **58,431** | **58,431** | **38,675** | **44,053** |
| A61010 | Office Supplies | 671 | 617 | 2,145 | 800 | 800 | 1,116 | 800 |
| A61080 | Food and Provisions | - | - | 1,325 | - | 1,500 | 885 | 1,500 |
| **AH6X** | **Commodities** | **671** | **617** | **3,470** | **800** | **2,300** | **2,000** | **2,300** |
| A74080 | H/L/D Employee Benefits | 14,287 | 15,614 | 13,737 | 15,619 | 15,619 | 7,648 | 7,945 |
| A74100 | Retirement Benefits/FICA | 3,698 | 4,018 | 4,367 | 4,470 | 4,470 | 2,893 | 3,370 |
| A74110 | Retirement Benefits/IMRF | 5,595 | 5,660 | 6,012 | 6,094 | 6,094 | 3,946 | 4,441 |
| **AH74X** | **Benefits .** | **23,581** | **25,291** | **24,116** | **26,184** | **26,184** | **14,487** | **15,756** |
| A71150 | Consultants | - | - | 16,544 | 20,000 | 20,000 | 6,650 | 20,000 |
| A71325 | Polygraph Fees | - | - | - | - | - | 13,415 | 25,000 |
| A71330 | Medical Fees | 15,460 | 21,904 | - | - | - | - | - |
| A71415 | Recruitment | - | - | - | - | - | 95 | 1,000 |
| A71450 | Mileage Reimbursement | 2,613 | 2,008 | 1,507 | 3,000 | 3,000 | 2,396 | 2,500 |
| A71470 | Employee Relations | - | 25 | 25 | 25 | 25 | - | 25 |
| A71490 | Employment Ads-Help Wanted | 298 | 3,242 | 2,804 | 4,000 | 4,000 | 2,372 | 4,000 |
| A71500 | Trips And Training | 455 | 235 | 121 | 500 | 500 | - | 500 |
| A71810 | Dues And Subscriptions | 590 | 300 | 380 | 790 | 790 | 397 | 500 |
| A71970 | Courier Services | - | - | 27 | - | - | - | - |
| A72970 | Per Diem Fees | 14,410 | 15,100 | 13,220 | 14,410 | 14,410 | 15,300 | 15,000 |
| A79940 | Miscell Contractual Services | 9,785 | 10,660 | - | 30,500 | - | - | - |
| A79950 | All Other Miscellaneous | 3,417 | 2,613 | - | 3,000 | 1,500 | 57 | - |
| **AH7X** | **Contractuals** | **47,028** | **56,087** | **34,627** | **76,225** | **44,225** | **40,681** | **68,525** |
| **AHEX** | **Total Expenses** | **122,819** | **138,182** | **122,237** | **161,640** | **131,140** | **95,843** | **130,633** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A43X Fines and Forfeitures | 1,293 | 4,000 | 4,000 | 33,000 | 29,000 | 725% |
| A45X Intergovernmental | 1,826,221 | 1,706,793 | 1,706,793 | 1,677,499 | (29,294) | -2% |
| A46X Charges for Services | 207,730 | 175,000 | 175,000 | 160,000 | (15,000) | -9% |
| A49X Transfers | 0 | 39,190 | 39,190 | 51,641 | 12,451 | 32% |
| AHM Miscellaneous | 38,184 | 500 | 500 | 500 | 0 | 0% |
| **AH4X Total Revenue** | **2,073,429** | **1,925,483** | **1,925,483** | **1,922,640** | **(2,843)** | **0%** |
| AH5X Personnel | 10,026,976 | 9,944,839 | 9,944,839 | 10,487,809 | 542,970 | 5% |
| AH6X Commodities | 92,713 | 109,996 | 109,996 | 142,412 | 32,416 | 29% |
| AH74X Benefits | 3,554,479 | 3,707,568 | 3,707,568 | 3,886,681 | 179,114 | 5% |
| AH7X Contractuals | 606,201 | 700,041 | 729,330 | 694,824 | (5,217) | -1% |
| AH8X Capital Expenditures | 0 | 129,123 | 0 | 99,446 | (29,677) | -23% |
| **AHEX Total Expenses** | **14,280,370** | **14,591,567** | **14,491,733** | **15,311,172** | **719,606** | **5%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 131 | 129 | 130 |
| Part Time | 9 | 9 | 9 |

## BUDGET HIGHLIGHTS:

- Revenues are projected to be essentially flat.
- ↑ All Other Salary Reimbursement (45020) and Federal Grants (45334) increased a total of $82,162 to fund two existing victim advocate positions and one new victim advocate position as part of the new agreement with the Child Advocacy Centers of Illinois. These positions will be funded by a combination of the Child Advocacy Centers and federal grant dollars.
- ↓ Child Support Reimbursement (45140) decreased $50,000 due to a decrease in the state contract for these services.
- ↑ Personnel costs (5x) increased largely due to aforementioned grant funded victim advocate position, two employees who received pay increases for taking on additional responsibilities, and proficiency & capability increases. Benefit costs (74X) are adjusted accordingly.
- Capital replacements include five printers and 2 vehicles.

## PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected |
|---|---|---|---|---|
| Children's Advocacy Center: Children Interviewed | 681 | 615 | 597 | 700 |

- 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

F101 - M33X - State's Attorney

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A43060 | Overweight Fees - States Attorney | 9,515 | 3,574 | 1,293 | 4,000 | 4,000 | 1,093 | 3,000 |
| A43110 | Collection Fees A43110 | - | - | - | - | - | 71,585 | 30,000 |
| **A43X** | **Fines and Forfeitures** | **9,515** | **3,574** | **1,293** | **4,000** | **4,000** | **72,678** | **33,000** |
| A45020 | All Other Salary Reimbursement | 130,237 | 135,105 | 140,338 | 129,849 | 129,849 | - | 152,897 |
| A45140 | Child Support IV-D Reimb | 722,627 | 761,061 | 707,413 | 700,000 | 700,000 | 364,468 | 650,000 |
| A45280 | Salary Reimbursement | 132,621 | 144,677 | 144,677 | 144,677 | 144,677 | 120,564 | 144,677 |
| A45330 | Grants - Other | 6,250 | 12,179 | -2,057 | - | - | 7,648 | - |
| A45333 | Grants - State | 97,937 | 107,178 | 69,002 | 77,762 | 77,762 | 57,006 | 31,000 |
| A45334 | Grants - Federal | 473,815 | 478,430 | 474,746 | 468,943 | 468,943 | 393,316 | 528,057 |
| A45350 | Other State Funds | 5,500 | 6,000 | 6,000 | 5,215 | 5,215 | 5,000 | 5,215 |
| A45400 | Revenue From Other Government Bodies | 72,709 | - | 286,103 | 180,347 | 180,347 | - | 165,653 |
| **A45X** | **Intergovernmental** | **1,629,194** | **1,644,631** | **1,826,221** | **1,706,793** | **1,706,793** | **948,002** | **1,677,499** |
| A46010 | Fees | 43,335 | 104,271 | 87,587 | 45,000 | 45,000 | 50,008 | 60,000 |
| A46250 | States Attorneys Fees | 132,674 | 140,834 | 120,143 | 130,000 | 130,000 | 93,624 | 100,000 |
| A46255 | STAA - States Attorney Automation | 60,795 | - | - | - | - | - | - |
| **A46X** | **Charges for Services** | **236,804** | **245,105** | **207,730** | **175,000** | **175,000** | **143,632** | **160,000** |
| A49920 | Transfers From Other Funds | - | - | - | 39,190 | 39,190 | - | 51,641 |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **39,190** | **39,190** | **-** | **51,641** |
| A49910 | All Other Miscellaneous Revenue | 41,855 | 1,538 | 38,184 | 500 | 500 | 223 | 500 |
| **AHM** | **Miscellaneous .** | **41,855** | **1,538** | **38,184** | **500** | **500** | **223** | **500** |
| **AH4X** | **Total Revenue** | **1,917,369** | **1,894,848** | **2,073,429** | **1,925,483** | **1,925,483** | **1,164,535** | **1,922,640** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M33X - State's Attorney

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 9,260,045 | 9,498,747 | 9,577,034 | 9,636,555 | 9,636,556 | 9,095,372 | 10,254,041 |
| A51120 | Permanent PT Salaries/Wages | 422,493 | 414,514 | 383,161 | 393,803 | 393,802 | 229,132 | 296,076 |
| A51135 | Payroll Contingency | - | - | - | -102,019 | -102,019 | - | -77,308 |
| A51140 | Overtime Salaries And Wages | - | 56 | - | - | - | 40 | - |
| A51180 | Special Pay | - | - | - | - | - | 4,040 | - |
| A51210 | Performance Appraisals | 11,789 | 20,368 | 3,317 | - | - | 1,641 | - |
| A51220 | Vacation payout | 26,443 | 56,111 | 27,867 | - | - | 32,272 | - |
| A51230 | Sick Payout | 15,519 | 17,280 | 19,502 | - | - | 16,250 | - |
| A51240 | Opt Out Premium | 17,192 | 12,865 | 16,096 | 16,500 | 16,500 | 18,230 | 15,000 |
| A51260 | Incentive payments | - | - | - | - | - | 54,791 | - |
| **AH5X** | **Personnel** | **9,753,481** | **10,019,942** | **10,026,976** | **9,944,839** | **9,944,839** | **9,451,768** | **10,487,809** |
| A61010 | Office Supplies | 12,100 | 11,423 | 10,563 | 18,000 | 18,000 | 10,904 | 18,000 |
| A61020 | Computer Supplies | 6,498 | 3,201 | 2,481 | 6,500 | 6,500 | 1,687 | 6,500 |
| A61030 | Books Manuals And Periodicals | 24,329 | 25,986 | 27,033 | 24,634 | 24,634 | 27,092 | 24,500 |
| A61040 | Operational Supplies | 44,161 | 28,435 | 43,294 | 50,000 | 50,000 | 23,492 | 82,550 |
| A65090 | Gasoline | 16,246 | 10,862 | 9,342 | 10,862 | 10,862 | 8,480 | 10,862 |
| **AH6X** | **Commodities** | **103,333** | **79,907** | **92,713** | **109,996** | **109,996** | **71,656** | **142,412** |
| A74080 | H/L/D Employee Benefits | 1,752,165 | 1,866,084 | 1,828,209 | 1,901,412 | 1,901,412 | 1,851,324 | 2,035,089 |
| A74100 | Retirement Benefits/FICA | 706,269 | 723,183 | 722,952 | 778,234 | 778,234 | 681,972 | 802,434 |
| A74110 | Retirement Benefits/IMRF | 1,079,146 | 1,030,638 | 1,003,318 | 1,027,922 | 1,027,922 | 918,401 | 1,049,159 |
| **AH74X** | **Benefits .** | **3,537,580** | **3,619,906** | **3,554,479** | **3,707,568** | **3,707,568** | **3,451,696** | **3,886,681** |
| A71120 | Interpreters | 4,817 | 4,552 | 2,863 | 5,000 | 5,000 | 2,421 | 5,000 |
| A71140 | Legal Services | 128,994 | 129,004 | 128,994 | 142,000 | 142,000 | 120,259 | 142,000 |
| A71150 | Consultants | 29,032 | 8,740 | 36,995 | 30,000 | 30,000 | 23,861 | 30,000 |
| A71230 | Software & Online Services | 7,121 | 11,558 | 4,741 | 31,200 | 31,200 | - | 32,100 |
| A71250 | Document Imaging | 17,566 | 25,737 | 28,258 | 29,500 | 29,500 | 15,877 | - |
| A71450 | Mileage Reimbursement | 5,669 | 3,976 | 4,447 | 6,000 | 6,000 | 3,468 | 6,000 |
| A71470 | Employee Relations | 2,024 | 417 | 3,702 | 3,550 | 3,550 | 3,326 | 3,450 |
| A71500 | Trips And Training | 38,006 | 38,517 | 29,605 | 41,000 | 41,000 | 37,398 | 42,900 |
| A71810 | Dues And Subscriptions | 4,840 | 4,555 | 6,541 | 5,500 | 5,500 | 3,283 | 5,725 |
| A71830 | Transcripts ._A71830 | 64,460 | 58,431 | 61,792 | 71,300 | 71,300 | 54,619 | 70,800 |
| A71840 | Publications & Legal Notices | 3,554 | 5,764 | 5,387 | 11,500 | 11,500 | 3,642 | 11,500 |
| A71910 | Gas For Heating | 2,496 | 1,611 | 1,203 | 3,536 | 3,536 | 64 | 3,000 |
| A71920 | Electricity | 3,681 | 4,212 | 4,482 | 5,500 | 5,500 | 1,909 | 5,000 |
| A71930 | Water And Sewer Charges | 320 | 426 | 757 | 700 | 700 | 334 | 700 |
| A71940 | Telephone | 1,036 | 80 | - | - | - | - | - |
| A71950 | Cellular Phones | 15,391 | 14,303 | 15,354 | 17,571 | 17,571 | 12,821 | 19,271 |
| A71955 | Cell Phone Allowance | 4,330 | 5,100 | 4,440 | 6,300 | 6,300 | 4,240 | 4,740 |
| A71960 | Data/Telecommunications | 12,318 | 11,052 | 12,220 | 19,000 | 19,000 | 7,674 | 20,650 |
| A71965 | Radio Fees | - | - | 702 | 4,212 | 4,212 | 3,861 | 4,680 |

## Lake County Expense Budget Comparison Report - Five Year History

F101 - M33X - State's Attorney

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71970 | Courier Services | 3,251 | 3,346 | 4,013 | 3,500 | 3,500 | 2,557 | 3,000 |
| A72020 | Investigative Expense | 306 | - | - | 1,000 | 1,000 | 756 | 1,000 |
| A72140 | Unemployment Compensation | - | 214 | - | - | - | - | - |
| A72170 | Liability And Work Comp Insurance | 283 | 1,258 | 624 | - | - | - | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 6,511 | 6,091 | 8,779 | 8,000 | 8,000 | 5,568 | 7,250 |
| A72280 | Equipment Maintenance | - | - | - | 400 | 400 | - | 400 |
| A72520 | Record Storage | - | - | 56,551 | 59,902 | 59,902 | 56,300 | 59,902 |
| A72530 | Equipment Rental | 34,949 | 24,212 | 23,798 | 33,610 | 33,610 | 18,720 | 32,610 |
| A72820 | Postage | 95 | 157 | 143 | 350 | 350 | 99 | 350 |
| A72960 | Witness Fees | 11,763 | 4,393 | 5,557 | 20,500 | 20,500 | 10,516 | 20,500 |
| A79920 | Transfers Other Funds | - | 145,418 | - | - | - | - | - |
| A79940 | Miscell Contractual Services | 103,512 | 120,050 | 130,467 | 95,950 | 123,520 | 113,904 | 101,950 |
| A79950 | All Other Miscellaneous | 54,224 | 52,634 | 23,786 | 43,460 | 45,179 | 29,300 | 60,346 |
| **AH7X** | **Contractuals** | **560,548** | **685,808** | **606,201** | **700,041** | **729,330** | **536,776** | **694,824** |
| A83010 | Motor Vehicles | - | - | - | 60,239 | - | - | 53,706 |
| A84020 | Radios & Electronic Equipment | - | - | - | - | - | - | 4,800 |
| A84030 | Computer Equipment | - | - | - | 68,884 | - | - | 40,940 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **129,123** | **-** | **-** | **99,446** |
| **AHEX** | **Total Expenses** | **13,954,941** | **14,405,563** | **14,280,370** | **14,591,567** | **14,491,733** | **13,511,897** | **15,311,172** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 3,620,976 | 3,620,000 | 3,620,000 | 3,325,000 | (295,000) | -8% |
| A49X Transfers | 26,800 | 26,800 | 26,800 | 26,800 | 0 | 0% |
| AHM Miscellaneous | 1,574,387 | 1,504,400 | 1,504,400 | 3,004,400 | 1,500,000 | 100% |
| **AH4X Total Revenue** | **5,222,163** | **5,151,200** | **5,151,200** | **6,356,200** | **1,205,000** | **23%** |
| AH5X Personnel | 934,204 | 1,020,176 | 1,020,176 | 877,729 | (142,446) | -14% |
| AH6X Commodities | 7,659 | 8,500 | 8,500 | 11,000 | 2,500 | 29% |
| AH74X Benefits | 339,632 | 371,417 | 371,417 | 351,478 | (19,939) | -5% |
| AH7X Contractuals | 70,288 | 65,360 | 65,360 | 79,760 | 14,400 | 22% |
| AH8X Capital Expenditures | 0 | 26,139 | 0 | 3,055 | (23,084) | -88% |
| **AHEX Total Expenses** | **1,351,784** | **1,491,591** | **1,465,453** | **1,323,022** | **(168,569)** | **-11%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 16 | 16 | 15 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↓ Personnel expenses decreased because of a reduction in headcount due the Advanced Retirement Option (ARO) and one new employee starting at base salary. Benefits are down accordingly.
- ↓ Overall tax revenue decreased $295,000 due to Penalty Cost & Interest (41130) going down. The Treasurer's Office has received more on-time property tax payments.
- ↑ Interest (48010) increased to $1.5 million based on projected activity for FY2018.
- ↑ Printing Services (79940) increased $10,000 due to an anticipated increase in printing needs for FY2018.
- ↓ Capital Expenditures are down as the Treasurer's Office is only replacing two computers due to the replacement cycle being pushed from 4 to 5 years.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 - M20X - Treasurer

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41130 | Penalty Cost & Interest On Collect | 3,718,301 | 3,570,767 | 3,538,103 | 3,500,000 | 3,500,000 | 3,367,623 | 3,200,000 |
| A41150 | Tax Sale/Redemption P I & Cost | 97,684 | 107,580 | 82,873 | 120,000 | 120,000 | 124,999 | 125,000 |
| **A41X** | **Taxes** | **3,815,985** | **3,678,347** | **3,620,976** | **3,620,000** | **3,620,000** | **3,492,622** | **3,325,000** |
| A49920 | Transfers From Other Funds | 26,800 | 26,800 | 26,800 | 26,800 | 26,800 | - | 26,800 |
| **A49X** | **Transfers .** | **26,800** | **26,800** | **26,800** | **26,800** | **26,800** | **-** | **26,800** |
| A48010 | Interest | 1,381,542 | 864,107 | 1,570,144 | 1,500,000 | 1,500,000 | 1,006,155 | 3,000,000 |
| A48011 | 1st Midwest Bank Interest Earned | 2,382 | 2,465 | 2,877 | 2,400 | 2,400 | 2,873 | 2,400 |
| A49910 | All Other Miscellaneous Revenue | 1,785 | 1,820 | 1,366 | 2,000 | 2,000 | 1,830 | 2,000 |
| **AHM** | **Miscellaneous .** | **1,385,709** | **868,392** | **1,574,387** | **1,504,400** | **1,504,400** | **1,010,858** | **3,004,400** |
| **AH4X** | **Total Revenue** | **5,228,494** | **4,573,539** | **5,222,163** | **5,151,200** | **5,151,200** | **4,503,480** | **6,356,200** |

# Lake County Expense Budget Comparison Report - Five Year History

F101 - M20X - Treasurer

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 906,640 | 881,115 | 929,595 | 1,000,031 | 1,000,031 | 846,126 | 873,229 |
| A51140 | Overtime Salaries And Wages | 1,307 | - | - | - | - | - | - |
| A51160 | Holiday Pay | - | - | - | - | - | 523 | - |
| A51190 | Judges Of Election | - | 100 | - | - | - | - | - |
| A51210 | Performance Appraisals | 1,395 | 1,755 | 1,494 | 1,500 | 1,500 | 1,392 | 1,500 |
| A51220 | Vacation payout | 1,471 | 2,520 | - | 15,645 | 15,645 | 10,153 | - |
| A51240 | Opt Out Premium | 2,365 | 3,000 | 3,115 | 3,000 | 3,000 | 1,961 | 3,000 |
| A51260 | Incentive payments | - | - | - | - | - | 27,219 | - |
| **AH5X** | **Personnel** | **913,179** | **888,490** | **934,204** | **1,020,176** | **1,020,176** | **887,376** | **877,729** |
| A61020 | Computer Supplies | 483 | - | - | - | - | - | - |
| A61040 | Operational Supplies | 9,969 | 6,057 | 7,659 | 8,500 | 8,500 | 4,103 | 11,000 |
| A65180 | Miscellaneous Commodities | 93 | - | - | - | - | - | - |
| **AH6X** | **Commodities** | **10,545** | **6,057** | **7,659** | **8,500** | **8,500** | **4,103** | **11,000** |
| A74080 | H/L/D Employee Benefits | 216,940 | 198,295 | 176,608 | 186,969 | 186,969 | 183,858 | 196,109 |
| A74100 | Retirement Benefits/FICA | 66,388 | 65,968 | 68,227 | 78,043 | 78,044 | 65,002 | 67,037 |
| A74110 | Retirement Benefits/IMRF | 101,014 | 93,088 | 94,797 | 106,404 | 106,404 | 84,822 | 88,331 |
| **AH74X** | **Benefits .** | **384,342** | **357,350** | **339,632** | **371,417** | **371,417** | **333,682** | **351,478** |
| A71140 | Legal Services | - | - | - | - | - | 2,486 | 2,500 |
| A71220 | Computer Services | 1,612 | - | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 223 | 219 | - | 400 | 400 | 487 | 400 |
| A71470 | Employee Relations | - | - | - | 400 | 400 | 100 | 400 |
| A71500 | Trips And Training | 1,033 | 818 | 38 | 1,500 | 1,500 | 1,296 | 1,500 |
| A71810 | Dues And Subscriptions | 1,812 | 2,110 | 1,844 | 1,500 | 1,500 | 1,668 | 1,500 |
| A71840 | Publications & Legal Notices | 7,500 | 9,600 | 11,681 | 9,600 | 9,600 | - | 12,500 |
| A71950 | Cellular Phones | 1,852 | 1,643 | 1,615 | 700 | 700 | 1,093 | 1,600 |
| A71970 | Courier Services | - | 3,410 | 4,262 | 3,960 | 3,960 | 3,424 | 3,960 |
| A72260 | Office Equip Maintenance And Repairs | - | 144 | - | 2,000 | 2,000 | - | - |
| A72280 | Equipment Maintenance | 3,027 | 2,089 | 1,369 | 500 | 500 | 899 | 600 |
| A72530 | Equipment Rental | 3,916 | 1,787 | 1,227 | 1,500 | 1,500 | 828 | 1,500 |
| A72815 | Bank Service Charges | 1,744 | 1,572 | 2,091 | 1,200 | 1,200 | 1,306 | 1,200 |
| A72830 | Printing Services | 40,973 | 43,976 | 45,921 | 42,000 | 42,000 | 39,324 | 52,000 |
| A79940 | Miscell Contractual Services | - | - | 61 | 100 | 100 | 1,155 | 100 |
| A79950 | All Other Miscellaneous | - | - | 178 | - | - | - | - |
| **AH7X** | **Contractuals** | **63,693** | **67,367** | **70,288** | **65,360** | **65,360** | **54,065** | **79,760** |
| A84030 | Computer Equipment | - | - | - | 26,139 | - | - | 3,055 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **26,139** | **-** | **-** | **3,055** |
| **AHEX** | **Total Expenses** | **1,371,758** | **1,319,265** | **1,351,784** | **1,491,591** | **1,465,453** | **1,279,226** | **1,323,022** |

# *Other Property Tax Funds*

*2018 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 3,899,773 | 3,904,708 | 3,904,708 | 3,903,221 | (1,487) | 0% |
| A45X Intergovernmental | 0 | 253,000 | 805,000 | 0 | (253,000) | -100% |
| AHM Miscellaneous | 22,291 | 15,792 | 15,792 | 27,743 | 11,951 | 76% |
| **AH4X Total Revenue** | **3,922,064** | **4,173,500** | **4,725,500** | **3,930,964** | **(242,536)** | **-6%** |
| AH7X Contractuals | 42,838 | 82,500 | 82,500 | 84,200 | 1,700 | 2% |
| AH8X Capital Expenditures | 5,538,931 | 4,091,000 | 8,961,800 | 3,846,764 | (244,236) | -6% |
| **AHEX Total Expenses** | **5,581,769** | **4,173,500** | **9,044,300** | **3,930,964** | **(242,536)** | **-6%** |

## BUDGET HIGHLIGHTS:

- Bridge Tax Fund Revenues and Expenses are expected to be down about $242,000, based on a decrease in Revenue from other Governments (45400) for road construction and maintenance.
- Information on the scheduled capital projects is available in the Division of Transportation's 5-Year Plan.

# Lake County Revenue Budget Comparison Report - Five Year History

F232 - M43X - Bridge Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 3,888,996 | 3,890,908 | 3,893,475 | 3,904,708 | 3,904,708 | 3,862,900 | 3,903,221 |
| A41110 | Prior Year Property Taxes | - | 942 | 971 | - | - | 1,641 | - |
| A41120 | TIF Districts Property Taxes | 5,084 | 10,797 | 5,327 | - | - | - | - |
| **A41X** | **Taxes** | **3,894,081** | **3,902,647** | **3,899,773** | **3,904,708** | **3,904,708** | **3,864,541** | **3,903,221** |
| A45150 | Highway Dept Rent Right Of Way | - | - | - | - | - | 100 | - |
| A45400 | Revenue From Other Government Bodies | 20,867 | 1,086 | 0 | 253,000 | 805,000 | 25,596 | - |
| **A45X** | **Intergovernmental** | **20,867** | **1,086** | **0** | **253,000** | **805,000** | **25,696** | **-** |
| A48010 | Interest | 24,630 | 12,084 | 22,291 | 15,792 | 15,792 | 3,445 | 27,743 |
| **AHM** | **Miscellaneous .** | **24,630** | **12,084** | **22,291** | **15,792** | **15,792** | **3,445** | **27,743** |
| **AH4X** | **Total Revenue** | **3,939,578** | **3,915,817** | **3,922,064** | **4,173,500** | **4,725,500** | **3,893,682** | **3,930,964** |

## Lake County Expense Budget Comparison Report - Five Year History

F232 - M43X - Bridge Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | 48,491 | 83,072 | 42,838 | 82,500 | 82,500 | 38,934 | 84,200 |
| **AH7X** | **Contractuals** | **48,491** | **83,072** | **42,838** | **82,500** | **82,500** | **38,934** | **84,200** |
| A85020 | Roads & Road Constr & Maintenance | 5,825,234 | 3,271,197 | 5,538,931 | 4,091,000 | 8,961,800 | 2,926,273 | 3,846,764 |
| **AH8X** | **Capital Expenditures** | **5,825,234** | **3,271,197** | **5,538,931** | **4,091,000** | **8,961,800** | **2,926,273** | **3,846,764** |
| **AHEX** | **Total Expenses** | **5,873,725** | **3,354,269** | **5,581,769** | **4,173,500** | **9,044,300** | **2,965,207** | **3,930,964** |

Public Works and Transportation Committee

# Division of Transportation

**DEPARTMENT PURPOSE:** The Lake County Division of Transportation (DOT) provides a safe, efficient and innovative transportation system to enhance mobility, economic development, and quality of life in Lake County.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 14,097,719 | 14,128,378 | 14,128,378 | 14,957,015 | 828,637 | 6% |
| A45X Intergovernmental | 411,029 | 489,300 | 697,624 | 489,300 | 0 | 0% |
| A46X Charges for Services | 1,776,397 | 1,780,458 | 1,780,458 | 1,872,627 | 92,169 | 5% |
| A49X Transfers | 2,246,869 | 1,948,252 | 1,948,252 | 1,790,531 | (157,721) | -8% |
| AHM Miscellaneous | 149,199 | 854,782 | 854,782 | 860,102 | 5,320 | 1% |
| **AH4X Total Revenue** | **18,681,214** | **19,201,170** | **19,409,494** | **19,969,575** | **768,405** | **4%** |
| AH5X Personnel | 10,372,442 | 10,898,694 | 10,968,482 | 10,949,715 | 51,021 | 0% |
| AH6X Commodities | 1,889,868 | 2,025,290 | 2,089,121 | 1,994,290 | (31,000) | -2% |
| AH74X Benefits | 3,939,530 | 4,168,516 | 4,168,516 | 3,701,257 | (467,258) | -11% |
| AH7X Contractuals | 2,051,704 | 2,146,778 | 2,178,858 | 2,147,575 | 797 | 0% |
| AH8X Capital Expenditures | 1,238,697 | 1,128,053 | 1,299,794 | 1,176,738 | 48,685 | 4% |
| **AHEX Total Expenses** | **19,492,241** | **20,367,331** | **20,704,771** | **19,969,575** | **(397,756)** | **-2%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 126 | 129 | 127 |
| Part Time | 20 | 20 | 20 |

## BUDGET HIGHLIGHTS:

- ↓ Full-Time positions reduced by two because of eliminating positions through the county's accelerated retirement option.
- ↑ Increases in Highway Truck Fees (46660), Utility Fees (46670), and Service Station revenue (46830) offset a small reduction in Highway-Motor Equipment Service revenue (46630), yielding an overall increase in Charges for Services (46X) revenue.
- ↓ Revenues from Transfers (49X) declined because of lower FICA and IMRF expenses for personnel.
- ↓ Gasoline (65090) costs have decreased by $37,000. Diesel (65100) costs are expected to remain relatively flat. These projections are based on Lake County's analysis of the Department of Energy's data and historical trends.
- ↓ Personnel (5X) and Benefits (74X) budgets decreased from retirements, vacancies, and reduced benefit costs from position reclassifications from Tier 1 union to Tier 2 union terms. Additional Benefits savings (74X) were realized due to the implementation of a Single +1 health insurance option for Local 150 Union employees.
- ❖ Overall Contractual expenses (7X) are flat, as reductions in Electricity (71920) and Trips and Training (71500) have offset increases in Computer Services (71220) and Indirect Cost Allocations (73195).
- ↑ Capital Expenditures (8X) are up ($48,685) primarily because of several large equipment purchases in FY2018, including two plow trucks, a wheel loader, a patrol truck, and a vacuum truck (which is also a joint purchase with Public Works).
- ❖ DOT submitted a joint request with SMC to fund a part-time contract employee to serve as Lake County's Stormwater Coordinator, which is needed to comply with additional IEPA mandates related to the county's Municipal Separate Storm Sewer System (MS4) program. The funds associated with this request are reflected in SMC's budget.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Major Access Permit Review Comment Responses Issued Within 15 Days | 90% | 86% | 95% | 95% |
| Intergovernmental or Interagency Agreements Executed | 40 | 36 | 35 | 35 |
| Actual Contract Bid Awards as A Percentage of Est. Construction Costs | 90% | 95% | 90% | 90% |
| Percentage Change in Construction Contract Amt. Due to Change Orders | 0.1% | 0.7% | 0% | 0% |
| County Highway Lane Miles Under Construction | 197.3 | 220.6 | 200 | 200 |
| **Roadway Construction Projects…** | | | | |
| ...Completed Within 30 Days of Target Completion Date | 59% | 78% | 80% | 80% |
| …Completed Within 30-60 Days of Target Completion Date | 14% | 6% | 5% | 5% |
| …Completed More Than 60 Days After Target Completion Date | 27% | 22% | 15% | 15% |
| **County Highway Bridges…** | | | | |
| …With a Sufficiency Rating of 80 or Higher | NA | 94% | NA | 90% |
| …With a Sufficiency Rating of 50 or Higher | NA | 100% | NA | 100% |
| Traffic Signals Connected to the Lake County PASSAGE Network | 558 | 581 | 601 | 610 |
| **Interconnected Arterial Travel Corridors** | | | | |
| Traffic Signal Travel Corridors Re-Timed | 10 | 4 | 7 | 2 |
| Percentage Decrease in Travel Time Achieved in Re-Timed Corridors | 11% | 16% | 10% | 10% |
| Average Lane Miles Maintained Per Snow and Ice Control Route | 32.04 | 32.14 | 32.81 | 32.47 |

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

# Lake County Revenue Budget Comparison Report - Five Year History

F214 - M43X - Division of Transportation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 14,183,398 | 14,064,994 | 14,074,935 | 14,114,878 | 14,114,878 | 13,963,444 | 14,943,515 |
| A41110 | Prior Year Property Taxes | - | 3,378 | 3,540 | - | - | 5,965 | - |
| A41120 | TIF Districts Property Taxes | 18,533 | 39,083 | 19,245 | 13,500 | 13,500 | - | 13,500 |
| **A41X** | **Taxes** | **14,201,931** | **14,107,455** | **14,097,719** | **14,128,378** | **14,128,378** | **13,969,409** | **14,957,015** |
| A45150 | Highway Dept Rent Right Of Way | 29,680 | 38,719 | 31,546 | 28,600 | 28,600 | 59,053 | 28,600 |
| A45340 | Other Federal Funds | 142,769 | 184,686 | 139,671 | 160,700 | 160,700 | 162,411 | 160,700 |
| A45390 | Revenue From Townships | 57,523 | 96,571 | 101,544 | 100,000 | 100,000 | 11,786 | 100,000 |
| A45400 | Revenue From Other Government Bodies | 141,334 | 239,666 | 138,268 | 200,000 | 408,324 | 215,938 | 200,000 |
| A45410 | DOT Signs and Markings Revenue | - | - | - | - | - | 344 | - |
| **A45X** | **Intergovernmental** | **371,307** | **559,642** | **411,029** | **489,300** | **697,624** | **449,533** | **489,300** |
| A46630 | Highway-Motor Equipment Service | 592,152 | 644,597 | 626,928 | 700,000 | 700,000 | 486,325 | 650,000 |
| A46650 | Highway Permit Fees | 56,325 | 31,775 | 55,100 | 50,000 | 50,000 | 61,375 | 50,000 |
| A46660 | Highway Truck Fees | 138,335 | 164,587 | 153,210 | 125,000 | 125,000 | 144,635 | 150,000 |
| A46670 | Utility Fees | 243,315 | 206,100 | 278,025 | 200,000 | 200,000 | 225,675 | 240,000 |
| A46830 | Service Station | 1,140,140 | 794,059 | 663,134 | 705,458 | 705,458 | 582,003 | 782,627 |
| **A46X** | **Charges for Services** | **2,170,267** | **1,841,118** | **1,776,397** | **1,780,458** | **1,780,458** | **1,500,013** | **1,872,627** |
| A49920 | Transfers From Other Funds | 2,201,923 | 2,332,701 | 2,246,869 | 1,948,252 | 1,948,252 | 1,641,301 | 1,790,531 |
| **A49X** | **Transfers .** | **2,201,923** | **2,332,701** | **2,246,869** | **1,948,252** | **1,948,252** | **1,641,301** | **1,790,531** |
| A48010 | Interest | 16,806 | -5,214 | 15,017 | 4,713 | 4,713 | 535 | 4,713 |
| A48110 | Subdivision Review Reimbursement | 1,690 | 758 | 7,054 | 2,000 | 2,000 | 1,095 | 2,500 |
| A48320 | Proceeds From Sale Of Assets | 48,200 | 76,471 | 103,525 | 50,000 | 50,000 | 45,894 | 50,000 |
| A49910 | All Other Miscellaneous Revenue | 116,874 | 37,842 | 23,603 | 798,069 | 798,069 | 65,389 | 802,889 |
| **AHM** | **Miscellaneous .** | **183,570** | **109,857** | **149,199** | **854,782** | **854,782** | **112,913** | **860,102** |
| **AH4X** | **Total Revenue** | **19,128,997** | **18,950,773** | **18,681,214** | **19,201,170** | **19,409,494** | **17,673,169** | **19,969,575** |

# Lake County Expense Budget Comparison Report - Five Year History

F214 - M43X - Division of Transportation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 9,015,002 | 9,419,366 | 9,547,890 | 10,030,496 | 10,030,496 | 8,811,188 | 10,029,470 |
| A51135 | Payroll Contingency | - | - | - | -105,982 | -105,982 | - | -107,880 |
| A51140 | Overtime Salaries And Wages | 1,328,840 | 793,322 | 576,957 | 737,879 | 746,187 | 734,857 | 762,476 |
| A51160 | Holiday Pay | 833 | - | 209 | - | - | - | - |
| A51180 | Special Pay | 6,435 | 4,906 | 4,767 | - | - | 5,465 | - |
| A51190 | Judges Of Election | - | 100 | 50 | - | - | - | - |
| A51200 | Temporary PT Salaries/Wages | - | - | 206,065 | 231,802 | 293,282 | 244,493 | 259,650 |
| A51210 | Performance Appraisals | 14,745 | 18,481 | 5,694 | - | - | 2,233 | - |
| A51220 | Vacation payout | 49,547 | 28,439 | 17,127 | - | - | 66,362 | - |
| A51230 | Sick Payout | 41,098 | 8,926 | 9,010 | - | - | 4,099 | - |
| A51240 | Opt Out Premium | 6,231 | 5,481 | 4,673 | 4,500 | 4,500 | 6,000 | 6,000 |
| A51260 | Incentive payments | - | - | - | - | - | 28,749 | - |
| **AH5X** | **Personnel** | **10,462,729** | **10,279,020** | **10,372,442** | **10,898,694** | **10,968,482** | **9,903,446** | **10,949,715** |
| A61010 | Office Supplies | 12,595 | 13,506 | 13,415 | 15,200 | 15,200 | 4,828 | 15,200 |
| A61020 | Computer Supplies | 7,419 | 12,107 | 9,015 | 12,250 | 12,250 | 3,139 | 12,250 |
| A61030 | Books Manuals And Periodicals | 1,602 | 1,012 | 1,165 | 2,000 | 2,000 | 1,490 | 2,000 |
| A61040 | Operational Supplies | 26,851 | 25,837 | 13,349 | 25,000 | 25,720 | 16,685 | 25,000 |
| A61060 | Clothing And Uniforms | 28,560 | 29,053 | 31,432 | 32,000 | 32,000 | 29,693 | 32,000 |
| A63010 | Building, Grounds Maintenance Supplies | 40,599 | 43,260 | 48,737 | 55,500 | 55,500 | 36,556 | 55,500 |
| A65040 | Highway Maintenance and Supplies | 39,591 | 22,730 | 29,682 | - | - | - | - |
| A65050 | Engineering Supplies | 2,735 | 4,558 | 3,132 | 6,000 | 6,000 | 6,737 | 7,000 |
| A65060 | Sign And Safety Supplies | 27,414 | 26,853 | 30,518 | - | - | - | - |
| A65070 | Automotive Parts | 892,148 | 716,453 | 763,972 | 741,000 | 792,446 | 523,426 | 741,000 |
| A65080 | Shop Supplies | 75,461 | 74,218 | 50,055 | 73,240 | 73,240 | 52,168 | 73,240 |
| A65090 | Gasoline | 1,229,443 | 785,074 | 647,608 | 738,100 | 738,100 | 628,812 | 701,100 |
| A65100 | Diesel Fuel | 638,132 | 271,391 | 184,605 | 250,000 | 261,665 | 227,842 | 255,000 |
| A65110 | Lubricants | 60,955 | 54,685 | 63,183 | 75,000 | 75,000 | 49,618 | 75,000 |
| A65180 | Miscellaneous Commodities | - | - | - | - | - | 58 | - |
| **AH6X** | **Commodities** | **3,083,505** | **2,080,736** | **1,889,868** | **2,025,290** | **2,089,121** | **1,581,052** | **1,994,290** |
| A74080 | H/L/D Employee Benefits | 1,948,325 | 2,075,163 | 2,120,385 | 2,208,889 | 2,208,889 | 2,070,739 | 1,922,774 |
| A74100 | Retirement Benefits/FICA | 784,238 | 767,678 | 773,886 | 839,426 | 839,426 | 740,455 | 778,659 |
| A74110 | Retirement Benefits/IMRF | 1,165,801 | 1,062,641 | 1,045,259 | 1,120,201 | 1,120,201 | 970,456 | 999,825 |
| **AH74X** | **Benefits .** | **3,898,364** | **3,905,482** | **3,939,530** | **4,168,516** | **4,168,516** | **3,781,650** | **3,701,257** |
| A71150 | Consultants | 28,605 | 26,628 | 50,623 | 25,000 | 31,480 | - | 25,000 |
| A71220 | Computer Services | 75,326 | 103,322 | 61,225 | 119,030 | 119,030 | 70,337 | 143,787 |
| A71330 | Medical Fees | - | 3,120 | 368 | 3,000 | 3,000 | - | 4,500 |
| A71430 | Tuition Reimbursement | 3,820 | 3,481 | 2,000 | 8,000 | 8,000 | - | 8,000 |
| A71450 | Mileage Reimbursement | - | - | - | 1,000 | 1,000 | - | 1,000 |
| A71470 | Employee Relations | - | 3,175 | 3,281 | 3,725 | 3,725 | 5,236 | 3,725 |
| A71500 | Trips And Training | 60,331 | 49,603 | 62,566 | 88,459 | 88,459 | 46,740 | 68,459 |

## Lake County Expense Budget Comparison Report - Five Year History

F214 - M43X - Division of Transportation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71810 | Dues And Subscriptions | 18,162 | 16,796 | 16,548 | 20,000 | 20,000 | 16,021 | 20,000 |
| A71840 | Publications & Legal Notices | 5,416 | 6,943 | 5,024 | 7,000 | 7,000 | 5,995 | 7,000 |
| A71910 | Gas For Heating | 77,816 | 59,702 | 61,879 | 91,450 | 91,450 | 38,646 | 91,450 |
| A71920 | Electricity | 101,873 | 90,128 | 85,452 | 148,715 | 148,715 | 104,188 | 130,715 |
| A71930 | Water And Sewer Charges | 10,374 | 10,216 | 9,702 | 12,500 | 12,500 | 13,771 | 12,500 |
| A71940 | Telephone | 23,208 | 12,835 | 8,588 | 25,014 | 25,014 | 9,600 | 25,014 |
| A71950 | Cellular Phones | 48,871 | 52,903 | 54,774 | 63,706 | 63,706 | 35,446 | 63,706 |
| A71955 | Cell Phone Allowance | - | - | - | - | - | 225 | - |
| A71960 | Data/Telecommunications | - | - | 5,698 | 34,000 | 34,000 | 32,921 | 34,000 |
| A72210 | Motor Vehicle Maintenance & Repairs | 70,265 | 53,760 | 65,922 | 66,000 | 66,000 | 38,760 | 66,000 |
| A72240 | Radio Equipment Maintenance & Repair | 45 | - | 1,248 | 1,500 | 1,500 | - | 1,500 |
| A72250 | Bldg & Grounds Maintenance & Repairs | 85,353 | 101,902 | 98,816 | 105,000 | 105,000 | 114,655 | 105,000 |
| A72410 | All Other Maintenance And Repairs | 523 | 1,972 | 1,613 | 2,000 | 2,000 | - | 2,000 |
| A72530 | Equipment Rental | 6,723 | 6,925 | 6,465 | 9,000 | 9,000 | 7,215 | 9,000 |
| A72820 | Postage | 5,152 | 2,978 | 2,260 | 6,000 | 6,000 | 2,772 | 6,000 |
| A72830 | Printing Services | 8,995 | 16,918 | 10,028 | 9,000 | 9,000 | 5,250 | 9,000 |
| A72840 | Temporary Employment Services | - | 17,589 | 23,438 | 22,489 | 22,489 | 17,166 | 22,489 |
| A73195 | Indirect Cost Allocations | 902,953 | 1,316,065 | 1,341,280 | 1,165,090 | 1,165,090 | 1,165,090 | 1,177,630 |
| A79940 | Miscell Contractual Services | 92 | 359 | 1,213 | 28,500 | 28,500 | 22,228 | 28,500 |
| A79950 | All Other Miscellaneous | 76,946 | 76,845 | 71,695 | 81,600 | 107,200 | 68,160 | 81,600 |
| **AH7X** | **Contractuals** | **1,610,849** | **2,034,164** | **2,051,704** | **2,146,778** | **2,178,858** | **1,820,419** | **2,147,575** |
| A81020 | Right Of Way And Easements | 703 | 484 | 129 | 1,000 | 1,000 | 136 | 1,000 |
| A82010 | Buildings And Structures | 92,848 | 121,994 | 211,309 | 81,000 | 90,194 | 51,936 | 30,000 |
| A83010 | Motor Vehicles | 18,691 | 70,227 | 84,714 | 100,000 | 100,000 | 91,547 | 40,000 |
| A84010 | Construction & Maintenance Equipment | 510,277 | 1,442,793 | 872,634 | 861,200 | 1,023,747 | 877,958 | 1,015,500 |
| A84030 | Computer Equipment | 67,678 | 102,503 | 68,808 | 81,485 | 81,485 | 69,829 | 86,870 |
| A84060 | Furniture And Office Equipment | 3,694 | 4,740 | 1,104 | 3,368 | 3,368 | 831 | 3,368 |
| A85020 | Roads & Road Constr & Maintenance | - | - | - | - | - | 1,500 | - |
| **AH8X** | **Capital Expenditures** | **693,891** | **1,742,742** | **1,238,697** | **1,128,053** | **1,299,794** | **1,093,737** | **1,176,738** |
| **AHEX** | **Total Expenses** | **19,749,338** | **20,042,143** | **19,492,241** | **20,367,331** | **20,704,771** | **18,180,304** | **19,969,575** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 11,985,322 | 11,000,000 | 11,000,000 | 10,000,000 | (1,000,000) | -9% |
| AHM Miscellaneous | 19,128 | 4,836 | 4,836 | 4,836 | 0 | 0% |
| **AH4X Total Revenue** | **12,004,450** | **11,004,836** | **11,004,836** | **10,004,836** | **(1,000,000)** | **-9%** |
| AH7X Contractuals | 11,009,430 | 12,021,381 | 12,021,381 | 12,146,104 | 124,723 | 1% |
| **AHEX Total Expenses** | **11,009,430** | **12,021,381** | **12,021,381** | **12,146,104** | **124,723** | **1%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F202 - M14X - FICA

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 10,523,166 | 11,735,007 | 11,966,008 | 11,000,000 | 11,000,000 | 10,881,943 | 10,000,000 |
| A41110 | Prior Year Property Taxes | - | 2,818 | 2,834 | - | - | 4,826 | - |
| A41120 | TIF Districts Property Taxes | 13,761 | 31,119 | 16,479 | - | - | - | - |
| **A41X** | **Taxes** | **10,536,927** | **11,768,944** | **11,985,322** | **11,000,000** | **11,000,000** | **10,886,769** | **10,000,000** |
| A48010 | Interest | 13,918 | 2,214 | 16,435 | 2,836 | 2,836 | 1,849 | 2,836 |
| A49910 | All Other Miscellaneous Revenue | 3,020 | - | 2,693 | 2,000 | 2,000 | 2,279 | 2,000 |
| **AHM** | **Miscellaneous .** | **16,938** | **2,214** | **19,128** | **4,836** | **4,836** | **4,128** | **4,836** |
| **AH4X** | **Total Revenue** | **10,553,865** | **11,771,158** | **12,004,450** | **11,004,836** | **11,004,836** | **10,890,897** | **10,004,836** |

## Lake County Expense Budget Comparison Report - Five Year History

F202 - M14X - FICA

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | 10,888,794 | 11,308,449 | 11,009,430 | 12,021,381 | 12,021,381 | 9,715,175 | 12,146,104 |
| **AH7X** | **Contractuals** | **10,888,794** | **11,308,449** | **11,009,430** | **12,021,381** | **12,021,381** | **9,715,175** | **12,146,104** |
| **AHEX** | **Total Expenses** | **10,888,794** | **11,308,449** | **11,009,430** | **12,021,381** | **12,021,381** | **9,715,175** | **12,146,104** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 21,846,293 | 16,806,837 | 16,806,837 | 16,905,339 | 98,502 | 1% |
| A42X Licenses & Permits | 2,079,773 | 2,016,680 | 2,016,680 | 2,119,530 | 102,850 | 5% |
| A43X Fines and Forfeitures | 31,139 | 32,000 | 32,000 | 32,000 | 0 | 0% |
| A45X Intergovernmental | 40,011,178 | 42,427,444 | 45,352,173 | 42,279,110 | (148,334) | 0% |
| A46X Charges for Services | 3,254,205 | 3,923,369 | 3,923,369 | 3,719,614 | (203,755) | -5% |
| A49X Transfers | 7,471,584 | 7,870,011 | 7,870,011 | 7,870,199 | 188 | 0% |
| AHM Miscellaneous | 2,377,666 | 394,000 | 394,000 | 351,073 | (42,927) | -11% |
| **AH4X Total Revenue** | **77,071,838** | **73,470,341** | **76,395,070** | **73,276,865** | **(193,476)** | **0%** |
| AH5X Personnel | 43,664,112 | 46,558,977 | 47,062,637 | 46,118,796 | (440,182) | -1% |
| AH6X Commodities | 2,046,465 | 2,110,404 | 2,351,131 | 2,384,679 | 274,275 | 13% |
| AH74X Benefits | 16,093,033 | 17,754,647 | 17,938,054 | 17,496,443 | (258,204) | -1% |
| AH7X Contractuals | 8,692,571 | 9,136,940 | 9,733,661 | 9,130,348 | (6,593) | 0% |
| AH8X Capital Expenditures | 989,615 | 909,372 | 4,014,429 | 1,146,600 | 237,228 | 26% |
| **AHEX Total Expenses** | **71,485,796** | **76,470,341** | **81,099,912** | **76,276,865** | **(193,476)** | **0%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 772 | 774 | 775 |
| Part Time | 115 | 112 | 109 |

## BUDGET HIGHLIGHTS:

- The Revenue mix for the Health Department continues to change due to the transition to managed care and insurance carriers. Overall, revenue is relatively flat, as it is down less than one percent
- ↑ Licenses and Permits revenue increased largely due to revenue from food permits (42115).
- ↓ Intergovernmental revenue is projected to decrease $148,334. The largest increase is in DMH Medicaid (45254) while the largest decrease is in Illinois Public Aid (45250).
- ↓ Charges for Services is down driven largely by the $224,493 decrease in Dental Fees (46980). However, the Health Department projects a $41,372 increase in Insurance Reimbursement (47050).
- ↓ Personnel costs (5X) are down approximately one percent, due in part to the County's ARO program. The Health Department eliminated seven positions as a result. These are offset by changes due to grants.
- ↓ Commodities (6X) have increased due to a $278,710 increase in Drugs and Medicines.

- Contractuals (7X) are projected to be relatively flat in FY2018.
- ↑ Capital Expenditures include the cyclical replacement of vehicles, computers, and computer equipment.

## PERFORMANCE INFORMATION:

| Goal | FY2013 Actual Performance | FY2014* Actual Performance | FY2015 Actual Performance | FY2016 Actual Performance | FY2017 Projected Performance | FY2018 Target Performance |
|---|---|---|---|---|---|---|
| **Behavioral Health** | | | | | | |
| 90% of scattered apartment program clients with severe mental illness will engage in at least 4 hours of physical activity monthly | N/A | 93% | 92% | 88% | 93% | 90% |
| The occupancy rate for the Addictions Treatment program will increase to 85% | 79% | 85% | 85% | 83% | 78% | 85% |
| **Primary Care** | | | | | | |
| 90% of prenatal patients will enter prenatal care in 1st trimester | 69% | 72% | 75% | 90% | 65% | 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* | 82% | 79% | 91% | 79% | 25%* | 90% |
| ***This is now measured in the following way for 2017: Percentage of children by the age of 2 years who were fully immunized by their second birthday.*** | | | | | | |
| 100% of patients aged 18 and older were screened for tobacco use at least once during the measurement year or prior year and received cessation counseling intervention and/or pharmacotherapy if identified | 77% | 83% | 81% | 96% | 79% | 100% |
| **Administrative Services** | | | | | | |
| Reduce the time to fill a position by 33% from 90 days to 60 days | 77 days | 71 days | 67 days | 60 days | 62 days | Maintain time to fill average 60 days and below |
| Maintain an average weekly Facebook post reach of 1,000 | 848 | 1,041 | 2620 | 3,000 | 83,850 | Maintain an average weekly Facebook post reach of 5,000 |

| Goal | FY2013 Actual Performance | FY2014* Actual Performance | FY2015 Actual Performance | FY2016 Actual Performance | FY2017 Projected Performance | FY2018 Target Performance |
|---|---|---|---|---|---|---|
| **Population Health** | | | | | | |
| 85% of municipalities and townships are conducting the minimum level of service for mosquito control (i.e., larviciding) | N/A | N/A | N/A | 64% | 74% | 85% |
| Increase the number of rabies-vaccinated pets in Lake County by 2% by December 2014.<br><br>**** Value is annualized as an estimate of end of FY17*** | 118,157 | 119,587 | 121,285 | 123,710 | *124,000 | Increase # of vaccinated pets in Lake County by 2% in 2018. |
| Conduct re-inspection within 10 business days for facilities with foodborne illness factors present, 85% compliance | N/A | N/A | 65% | 67% | 67% | 85% |
| **Pointed Departmental Measures** | | | | | | |
| The number of pets in Lake County who were current on their rabies vaccinations | | | | 123,710 | | |
| The number of people seen in the Health Department's Community Health Centers in 2016 | | | | 55,067 | | |
| The number of restaurant (food facility) inspections completed in 2016 | | | | 6,625 | | |
| The number of patient encounters as a result of the Medication Assisted Treatment (MAT) expansion from 12/1/2016 to date | | | | | 891 (YTD total, not FY projected) | |

# Lake County Revenue Budget Comparison Report - Five Year History

F210 - M40X - Health Department

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 19,444,981 | 19,835,010 | 21,811,405 | 16,806,837 | 16,806,837 | 16,626,409 | 16,905,339 |
| A41110 | Prior Year Property Taxes | - | 4,969 | 5,104 | - | - | 8,345 | - |
| A41120 | TIF Districts Property Taxes | 25,392 | 54,952 | 29,784 | - | - | - | - |
| **A41X** | **Taxes** | **19,470,374** | **19,894,932** | **21,846,293** | **16,806,837** | **16,806,837** | **16,634,754** | **16,905,339** |
| A42100 | ISD Pumpers Contractors License | 18,554 | 18,233 | 17,786 | 18,342 | 18,342 | 16,791 | 17,672 |
| A42101 | Swimming Facilities License | 74,556 | 77,368 | 78,416 | 79,254 | 79,254 | 79,468 | 80,930 |
| A42105 | Well and Septic Permits | 234,846 | 248,875 | 298,464 | 287,552 | 287,552 | 269,286 | 289,007 |
| A42115 | Food Permits | 1,578,830 | 1,673,062 | 1,685,107 | 1,631,532 | 1,631,532 | 1,692,019 | 1,731,921 |
| **A42X** | **Licenses & Permits** | **1,906,786** | **2,017,537** | **2,079,773** | **2,016,680** | **2,016,680** | **2,057,563** | **2,119,530** |
| A43090 | Rabies Fines And Penalties | 27,006 | 39,006 | 31,139 | 32,000 | 32,000 | 27,550 | 32,000 |
| **A43X** | **Fines and Forfeitures** | **27,006** | **39,006** | **31,139** | **32,000** | **32,000** | **27,550** | **32,000** |
| A45155 | Ecological Services | 37,850 | 23,852 | 58,077 | 43,077 | 43,077 | 9,315 | 43,467 |
| A45160 | Behavioral Health Funds | 115,000 | 115,000 | 115,000 | 115,000 | 115,000 | - | 115,000 |
| A45165 | Revenue from DHS fee for services | 575,871 | 526,414 | 309,595 | 782,512 | 782,512 | 196,796 | 326,216 |
| A45170 | Community Health Center | 3,841,368 | 3,955,035 | 4,440,659 | 4,575,462 | 6,053,512 | 4,364,390 | 4,598,036 |
| A45190 | Federal Bureau Prisons | 3,925 | 45,896 | 35,090 | 51,612 | 51,612 | -1,306 | - |
| A45230 | Medicare - FQHC Reimbursement | 783,501 | 909,847 | 941,206 | 1,033,269 | 1,033,269 | 881,935 | 1,564,041 |
| A45231 | Managed Care Medicare | - | 855,510 | 952,495 | 1,083,221 | 1,083,221 | 1,020,328 | 762,688 |
| A45250 | Illinois Public Aid | 4,347,598 | 3,932,245 | 4,268,180 | 3,850,937 | 3,850,937 | 2,689,394 | 3,077,929 |
| A45253 | Medicaid MCO PMPM | 1,141,373 | 697,388 | 502,847 | 640,589 | 640,589 | 983,318 | 599,751 |
| A45254 | DMH Medicaid | 1,740,516 | 1,031,738 | 836,585 | 43,542 | 43,542 | 759,814 | 752,888 |
| A45255 | Illinois Department of Public Health | 3,525,007 | 2,874,890 | 2,687,629 | 2,376,753 | 2,727,756 | 2,251,510 | 2,546,382 |
| A45260 | Medicare B | 234,100 | 173,916 | 125,980 | 165,322 | 165,322 | 109,301 | 140,161 |
| A45285 | Managed Care - Medical | 1,481,287 | 8,842,602 | 10,042,605 | 12,812,062 | 12,812,062 | 9,743,834 | 12,416,025 |
| A45286 | Managed Care - Dental | 47,827 | 716,724 | 679,632 | 571,891 | 571,891 | 784,697 | 762,997 |
| A45300 | Grants - Department of Children & Family Services | 182,321 | 95,298 | 221,976 | 273,985 | 273,985 | 105,067 | 273,985 |
| A45310 | Grants Department of Human Services | 8,335,956 | 7,857,183 | 7,929,494 | 8,054,976 | 8,273,935 | 7,061,398 | 8,136,576 |
| A45320 | FQHC Illinois Department of Public Aid Reimbursement | 7,222,216 | 2,599,612 | 1,915,837 | 2,246,690 | 2,246,690 | 1,613,926 | 2,264,147 |
| A45330 | Grants - Other | 207,810 | 235,720 | 283,028 | 140,250 | 262,250 | 152,960 | 55,000 |
| A45331 | Grants - Municipal | 450,191 | 416,462 | 351,249 | 382,995 | 382,995 | 286,683 | 372,214 |
| A45333 | Grants - State | 118,187 | 91,203 | 184,246 | 131,492 | 131,492 | 94,204 | 131,492 |
| A45334 | Grants - Federal | 1,020,772 | 818,137 | 463,777 | 525,000 | 935,417 | 288,403 | 481,229 |
| A45335 | Grants - Nonprofit | 1,391,810 | 1,520,355 | 1,279,005 | 1,339,388 | 1,683,688 | 1,097,556 | 1,323,568 |
| A45336 | Revenue from DMH contract | 196,312 | 35,450 | - | - | - | - | - |
| A45337 | Revenue from DASA contract | 1,649,719 | 1,064,252 | 1,139,355 | 754,527 | 754,527 | 623,571 | 1,087,541 |
| A45340 | Other Federal Funds | 295,953 | 234,313 | 216,831 | 401,611 | 401,611 | 200,018 | 401,611 |
| A45350 | Other State Funds | 25,031 | 25,795 | 30,801 | 31,281 | 31,281 | 66,426 | 46,167 |
| A45370 | Revenue From Counties | 700 | 750 | - | - | - | 10,600 | - |
| **A45X** | **Intergovernmental** | **38,972,200** | **39,695,587** | **40,011,178** | **42,427,444** | **45,352,173** | **35,394,136** | **42,279,110** |
| A46010 | Fees | 153,038 | 165,822 | 192,644 | 180,500 | 180,500 | 159,696 | 180,500 |
| A46420 | Copy Charges | 35,273 | 22,817 | 903 | - | - | 150 | - |
| A46980 | Dental Fees . | 598,018 | 444,285 | 401,388 | 733,156 | 733,156 | 336,647 | 508,663 |
| A46985 | Water Analysis Fee | 60,295 | 65,137 | 88,404 | 75,537 | 75,537 | 64,035 | 75,537 |
| A46990 | Dental Reimbursement | 42,002 | 3,625 | 3,088 | - | - | 5,464 | - |
| A47050 | Insurance Reimbursement | 297,359 | 551,314 | 676,982 | 648,796 | 648,796 | 467,777 | 690,168 |
| A47080 | Well & Septic Fees | 89,965 | 52,337 | 81,641 | 62,968 | 62,968 | 82,778 | 71,576 |
| A47100 | Rabies Control Fees Environment | 1,383,078 | 1,433,063 | 864,248 | 1,432,814 | 1,432,814 | 1,750,396 | 1,434,204 |
| A47170 | Medical Reimbursements | 27,792 | 26,478 | 61,274 | 79,767 | 79,767 | 34,890 | 50,417 |

# Lake County Revenue Budget Comparison Report - Five Year History

F210 - M40X - Health Department

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A47180 | Medical Fees . | 858,677 | 842,741 | 883,633 | 709,831 | 709,831 | 827,515 | 708,549 |
| **A46X** | **Charges for Services** | **3,545,497** | **3,607,620** | **3,254,205** | **3,923,369** | **3,923,369** | **3,729,349** | **3,719,614** |
| A49920 | Transfers From Other Funds | 7,617,326 | 7,781,873 | 7,471,179 | 7,870,011 | 7,870,011 | 6,827,193 | 7,870,199 |
| A49999 | Over Short | 39 | 13 | 405 | - | - | 60 | - |
| **A49X** | **Transfers .** | **7,617,287** | **7,781,886** | **7,471,584** | **7,870,011** | **7,870,011** | **6,827,254** | **7,870,199** |
| A48010 | Interest | 112,569 | 41,763 | 145,058 | 75,010 | 75,010 | 93,493 | 75,000 |
| A48150 | Donations | 23,767 | 13,951 | 84,126 | 30,000 | 30,000 | 13,215 | 30,000 |
| A48320 | Proceeds From Sale Of Assets | 57,169 | 81,478 | 30,254 | 57,000 | 57,000 | 30,799 | 24,400 |
| A49910 | All Other Miscellaneous Revenue | 42,100 | 50,423 | 2,118,228 | 231,990 | 231,990 | 44,085 | 221,673 |
| **AHM** | **Miscellaneous .** | **235,605** | **187,615** | **2,377,666** | **394,000** | **394,000** | **181,592** | **351,073** |
| **AH4X** | **Total Revenue** | **71,774,756** | **73,224,183** | **77,071,838** | **73,470,341** | **76,395,070** | **64,852,198** | **73,276,865** |

# Lake County Expense Budget Comparison Report - Five Year History

F210 - M40X - Health Department

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 36,068,183 | 37,417,665 | 38,008,174 | 42,840,577 | 43,210,318 | 37,041,490 | 43,013,419 |
| A51120 | Permanent PT Salaries/Wages | 5,236,793 | 4,638,641 | 4,278,084 | 4,214,050 | 4,347,969 | 3,990,514 | 3,657,718 |
| A51130 | Payroll Accrual Year End | 21,195 | 148,683 | 362,511 | - | - | - | - |
| A51135 | Payroll Contingency | - | - | - | -2,168,379 | -2,168,379 | - | -2,205,965 |
| A51140 | Overtime Salaries And Wages | 299,992 | 349,695 | 287,368 | 270,497 | 270,497 | 279,750 | 289,454 |
| A51145 | Back Pay Wages | - | - | - | - | - | 17,645 | - |
| A51160 | Holiday Pay | 2,233 | 3,658 | 7,074 | - | - | 13,344 | - |
| A51180 | Special Pay | 242,369 | 260,256 | 284,288 | 272,215 | 272,215 | 361,393 | 271,423 |
| A51200 | Temporary PT Salaries/Wages | - | - | 15,439 | 1,038,608 | 1,038,608 | 18,321 | 1,010,082 |
| A51210 | Performance Appraisals | 12,843 | 15,068 | 10,196 | 1,410 | 1,410 | - | 1,410 |
| A51220 | Vacation payout | 103,798 | 122,753 | 184,519 | - | - | 192,056 | - |
| A51230 | Sick Payout | 48,921 | 41,940 | 133,523 | - | - | 52,063 | - |
| A51240 | Opt Out Premium | 82,381 | 83,615 | 92,939 | 90,000 | 90,000 | 76,901 | 81,254 |
| A51260 | Incentive payments | - | - | - | - | - | 25,894 | - |
| **AH5X** | **Personnel** | **42,118,708** | **43,081,974** | **43,664,112** | **46,558,977** | **47,062,637** | **42,069,372** | **46,118,796** |
| A61010 | Office Supplies | 146,856 | 115,574 | 109,986 | 130,035 | 134,815 | 96,006 | 124,037 |
| A61020 | Computer Supplies | 8,641 | 12,037 | 17,489 | 4,462 | 13,621 | 7,264 | 5,599 |
| A61030 | Books Manuals And Periodicals | 31,134 | 41,130 | 27,776 | 40,816 | 47,381 | 28,205 | 38,795 |
| A61040 | Operational Supplies | 298,375 | 301,101 | 227,866 | 219,588 | 301,174 | 268,517 | 257,581 |
| A61060 | Clothing And Uniforms | 12,009 | 10,129 | 11,086 | 11,000 | 11,000 | 6,155 | 10,700 |
| A61070 | Craft & Recreational Supplies | 5,755 | 8,102 | 12,709 | 39,600 | 41,100 | 12,727 | 25,525 |
| A61080 | Food and Provisions | 260,505 | 266,386 | 308,568 | 364,716 | 367,240 | 262,997 | 357,679 |
| A61090 | Printing and Photographic Supplies | 177 | - | 685 | 100 | 100 | 383 | 700 |
| A61100 | Communication Supplies | 866 | 220 | 333 | - | - | 289 | - |
| A62010 | Medical Supplies | 275,847 | 291,874 | 239,106 | 286,468 | 290,968 | 235,911 | 291,434 |
| A62020 | Dental Supplies | 117,642 | 106,679 | 104,824 | 110,750 | 110,750 | 76,546 | 109,250 |
| A62040 | Drugs And Medicines | 356,187 | 378,498 | 646,245 | 489,199 | 614,777 | 811,699 | 767,909 |
| A63010 | Building, Grounds Maintenance Supplies | 91,972 | 97,829 | 75,844 | 93,500 | 93,500 | 70,067 | 94,500 |
| A63030 | Linen And Bedding | 2,985 | 2,861 | 2,155 | 1,850 | 1,850 | 860 | 2,150 |
| A63040 | Housekeeping Supplies | 56,126 | 56,722 | 60,902 | 55,175 | 55,175 | 51,631 | 56,525 |
| A65010 | Chemical Supplies | 382 | 478 | 1,711 | 1,720 | 1,720 | 801 | 1,720 |
| A65020 | Laboratory Supplies | 65,943 | 63,004 | 78,093 | 74,450 | 77,450 | 49,538 | 81,500 |
| A65060 | Sign And Safety Supplies | 5,312 | 7,187 | 10,058 | 5,000 | 5,000 | 5,515 | 10,000 |
| A65090 | Gasoline | 151,521 | 100,671 | 71,759 | 130,500 | 132,035 | 64,825 | 106,800 |
| A65130 | Small Tools | 6,595 | 7,457 | 7,597 | 5,000 | 5,000 | 3,697 | 5,000 |
| A65140 | Electrical Parts | 18,743 | 18,424 | 10,531 | 14,000 | 14,000 | 7,602 | 15,000 |
| A65150 | Plumbing Supplies | 7,128 | 10,297 | 9,618 | 20,200 | 20,200 | 17,391 | 10,000 |
| A65160 | Paints, Solvents and Related Supplies | 9,838 | 15,535 | 10,734 | 12,000 | 12,000 | 9,605 | 12,000 |
| A65180 | Miscellaneous Commodities | 866 | 1,527 | 789 | 275 | 275 | 517 | 275 |
| **AH6X** | **Commodities** | **1,931,406** | **1,913,723** | **2,046,465** | **2,110,404** | **2,351,131** | **2,088,747** | **2,384,679** |

# Lake County Expense Budget Comparison Report - Five Year History

F210 - M40X - Health Department

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A74080 | H/L/D Employee Benefits | 8,463,111 | 8,830,883 | 8,820,465 | 9,884,636 | 9,988,343 | 8,648,633 | 9,626,244 |
| A74100 | Retirement Benefits/FICA | 3,014,589 | 3,067,990 | 3,106,587 | 3,561,762 | 3,598,148 | 3,004,185 | 3,474,612 |
| A74110 | Retirement Benefits/IMRF | 4,379,747 | 4,206,259 | 4,165,982 | 4,308,249 | 4,351,563 | 3,957,791 | 4,395,587 |
| **AH74X** | **Benefits .** | **15,857,447** | **16,105,133** | **16,093,033** | **17,754,647** | **17,938,054** | **15,610,608** | **17,496,443** |
| A71110 | Auditing And Accounting | 35,638 | 22,964 | 19,836 | - | - | 11,126 | 25,000 |
| A71120 | Interpreters | 63,484 | 58,400 | 58,001 | 42,157 | 44,157 | 78,773 | 49,460 |
| A71125 | Staffing Services Fee | 22,243 | - | - | - | - | - | - |
| A71150 | Consultants | 1,324,899 | 1,260,185 | 1,247,268 | 1,198,537 | 1,244,858 | 769,504 | 1,029,197 |
| A71180 | Architectural Services | 80,679 | 168,788 | 31,808 | 70,000 | 150,000 | 71,044 | 35,000 |
| A71220 | Computer Services | 689,443 | 690,773 | 610,078 | 725,580 | 756,893 | 459,934 | 432,831 |
| A71230 | Software & Online Services | 126,515 | 127,631 | 198,796 | 202,688 | 328,168 | 315,120 | 449,265 |
| A71260 | Application Hosting | 216,000 | 216,000 | 216,000 | 214,272 | 214,272 | 269,276 | 339,270 |
| A71310 | Laboratory Fees | 532,592 | 513,308 | 621,401 | 750,983 | 790,783 | 535,506 | 736,627 |
| A71330 | Medical Fees | 344,918 | 409,004 | 329,173 | 402,678 | 470,920 | 210,635 | 439,663 |
| A71340 | Dental Fees | - | - | - | 50,000 | 50,000 | - | 41,800 |
| A71350 | Radiological Fees | 376,794 | 321,808 | 216,013 | 172,931 | 205,831 | 340,733 | 215,830 |
| A71360 | Pharmacy Fees | 160,584 | 394,007 | 636,875 | 169,776 | 169,776 | 228,942 | 190,000 |
| A71430 | Tuition Reimbursement | 42,060 | 45,085 | 38,495 | 45,000 | 45,000 | 42,932 | 40,000 |
| A71440 | Stipend | 15,170 | 19,208 | 21,370 | 26,700 | 26,700 | 12,335 | 21,300 |
| A71445 | Moving Expense Reimbursement | - | 2,000 | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 158,232 | 136,055 | 103,959 | 126,059 | 129,903 | 85,526 | 108,141 |
| A71470 | Employee Relations | 2,265 | 11,635 | 15,642 | 22,375 | 22,375 | 22,447 | 22,375 |
| A71490 | Employment Ads-Help Wanted | 14,575 | 25,249 | 49,065 | 23,600 | 23,600 | 23,027 | 28,000 |
| A71500 | Trips And Training | 172,563 | 139,059 | 154,982 | 208,340 | 272,799 | 119,751 | 205,325 |
| A71525 | Continuing Medical Education | 14,963 | 20,440 | 25,505 | 38,725 | 38,725 | 13,142 | 43,825 |
| A71610 | Pest Control | 6,622 | 7,157 | 7,285 | 11,220 | 11,220 | 6,753 | 9,000 |
| A71620 | Laundry And Cleaning | 499,070 | 477,473 | 474,978 | 502,580 | 508,300 | 449,769 | 502,980 |
| A71630 | Garbage Disposal | 34,121 | 27,543 | 27,249 | 27,210 | 27,210 | 22,711 | 28,210 |
| A71640 | Bio Hazard Waste Disposal | 14,917 | 13,988 | 13,295 | 14,250 | 14,250 | 11,212 | 14,250 |
| A71650 | Security Services | 285,358 | 330,366 | 372,264 | 373,692 | 373,692 | 212,689 | 390,129 |
| A71720 | Abatement | - | 5,984 | - | - | - | - | - |
| A71810 | Dues And Subscriptions | 109,060 | 95,295 | 92,562 | 100,662 | 103,102 | 67,456 | 100,238 |
| A71820 | Dues | 16,735 | 19,387 | 16,240 | 18,430 | 18,430 | 16,240 | 18,250 |
| A71840 | Publications & Legal Notices | 422 | 173 | 394 | 400 | 400 | 361 | 850 |
| A71850 | Advertising | 60,999 | 147,954 | 38,209 | 76,741 | 113,613 | 97,233 | 30,400 |
| A71910 | Gas For Heating | 175,550 | 136,304 | 106,829 | 148,852 | 148,852 | 81,539 | 139,050 |
| A71920 | Electricity | 333,180 | 349,555 | 344,132 | 379,405 | 379,405 | 313,300 | 379,405 |
| A71930 | Water And Sewer Charges | 27,236 | 26,681 | 27,195 | 31,722 | 31,722 | 17,332 | 30,220 |
| A71940 | Telephone | 137,689 | 114,486 | 87,598 | 100,311 | 100,311 | 95,912 | 114,591 |
| A71950 | Cellular Phones | 146,933 | 152,920 | 151,734 | 157,127 | 160,392 | 148,156 | 165,144 |
| A71960 | Data/Telecommunications | - | - | 293 | 9,512 | 9,591 | 8,478 | 8,854 |

# Lake County Expense Budget Comparison Report - Five Year History

F210 - M40X - Health Department

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71970 | Courier Services | 6,113 | 7,716 | 30,287 | 26,990 | 26,990 | 30,231 | 33,212 |
| A72010 | Extradition Expenses | - | - | - | - | - | -39 | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 68,266 | 76,353 | 73,939 | 70,919 | 71,169 | 60,708 | 73,040 |
| A72220 | Elevator Maintenance & Repairs | 11,447 | 19,316 | 16,847 | 20,000 | 20,000 | 12,718 | 20,000 |
| A72230 | Boat Maintenance And Repairs | - | 342 | 298 | 1,000 | 1,000 | 353 | 1,000 |
| A72240 | Radio Equipment Maintenance & Repair | 2,034 | - | - | - | - | - | - |
| A72250 | Bldg & Grounds Maintenance & Repairs | 175,086 | 173,640 | 162,750 | 194,952 | 194,952 | 169,729 | 215,980 |
| A72260 | Office Equip Maintenance And Repairs | 3,631 | 4,908 | 4,082 | 6,068 | 6,068 | 4,325 | 5,800 |
| A72280 | Equipment Maintenance | 54,246 | 49,351 | 62,307 | 83,751 | 92,252 | 43,724 | 99,380 |
| A72350 | Lift Stations/Pumping Stations Maintenance & Repairs | - | 18 | - | - | - | - | - |
| A72510 | Building Rentals | 395,932 | 353,823 | 350,936 | 535,088 | 535,088 | 339,866 | 504,324 |
| A72530 | Equipment Rental | 268,051 | 177,670 | 188,345 | 219,609 | 221,972 | 139,032 | 223,975 |
| A72540 | Vehicle Leases | 83,184 | 82,401 | 80,308 | 116,174 | 116,174 | - | 95,845 |
| A72560 | All Other Rentals | 53,865 | 34,314 | 28,932 | 38,710 | 38,710 | 24,024 | 32,383 |
| A72610 | Transportation/Participants | 6,563 | 3,786 | 3,220 | 2,721 | 2,721 | 1,961 | 8,680 |
| A72820 | Postage | 120,880 | 122,741 | 122,666 | 128,532 | 138,339 | 92,483 | 111,354 |
| A72830 | Printing Services | 142,112 | 142,773 | 82,756 | 77,685 | 99,236 | 59,624 | 113,172 |
| A72840 | Temporary Employment Services | 1,187,160 | 832,005 | 298,377 | 166,950 | 166,950 | 153,027 | 174,950 |
| A72850 | Contract Physicians | 162,865 | 173,495 | 332,190 | 609,676 | 609,676 | 405,997 | 699,486 |
| A72870 | Contract Providers - Other | 224,196 | 277,998 | 299,841 | 230,107 | 230,107 | 173,478 | 196,664 |
| A73140 | Call Takers | - | 7,759 | 7,966 | 15,952 | 15,952 | 15,976 | 24,101 |
| A79940 | Miscell Contractual Services | 573,932 | 362,251 | 191,903 | 149,541 | 161,054 | 113,895 | 112,523 |
| A79950 | All Other Miscellaneous | 97 | -403 | 97 | - | - | 17,083 | - |
| **AH7X** | **Contractuals** | **9,781,167** | **9,389,120** | **8,692,571** | **9,136,940** | **9,733,661** | **7,017,086** | **9,130,348** |
| A82010 | Buildings And Structures | 1,559,396 | 6,100 | 7,039 | - | 2,806,118 | 398,749 | - |
| A82020 | Building Improvements | 781,774 | 322,387 | 448,982 | 277,600 | 277,600 | 315,279 | 290,161 |
| A83010 | Motor Vehicles | 267,876 | 98,507 | 47,614 | 222,001 | 257,001 | 199,018 | 109,379 |
| A84020 | Radios & Electronic Equipment | 365 | 2,711 | - | - | 5,000 | 4,394 | - |
| A84030 | Computer Equipment | 423,124 | 329,869 | 266,248 | 268,632 | 279,380 | 207,141 | 589,100 |
| A84040 | Computer System Software | 4,439 | 218,217 | 14,749 | - | 118,609 | 67,246 | - |
| A84050 | Laboratory Equipment | - | 12,329 | 51,612 | 2,000 | 2,000 | - | - |
| A84060 | Furniture And Office Equipment | 78,954 | 67,913 | 38,407 | 76,921 | 206,503 | 66,120 | 89,200 |
| A85070 | All Other Capital Outlay | 177,776 | 92,015 | 114,964 | 62,218 | 62,218 | 43,067 | 68,760 |
| **AH8X** | **Capital Expenditures** | **3,293,703** | **1,150,048** | **989,615** | **909,372** | **4,014,429** | **1,301,015** | **1,146,600** |
| **AHEX** | **Total Expenses** | **72,982,432** | **71,639,998** | **71,485,796** | **76,470,341** | **81,099,912** | **68,086,829** | **76,276,865** |

Law and Judicial Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 3,296,091 | 1,000,000 | 1,000,000 | 1,000,000 | 0 | 0% |
| A45X Intergovernmental | 3,402,845 | 3,505,165 | 3,505,165 | 3,591,585 | 86,420 | 2% |
| A46X Charges for Services | 13,335 | 16,000 | 16,000 | 11,000 | (5,000) | -31% |
| A49X Transfers | 1,267,678 | 1,441,578 | 1,441,578 | 1,272,052 | (169,526) | -12% |
| AHM Miscellaneous | 104,676 | 61,491 | 61,491 | 61,491 | 0 | 0% |
| **AH4X Total Revenue** | **8,084,625** | **6,024,234** | **6,024,234** | **5,936,128** | **(88,106)** | **-1%** |
| AH5X Personnel | 4,159,319 | 4,301,719 | 4,301,719 | 4,339,893 | 38,174 | 1% |
| AH6X Commodities | 169,512 | 169,420 | 169,420 | 169,420 | 0 | 0% |
| AH74X Benefits | 1,568,181 | 1,661,506 | 1,661,506 | 1,574,229 | (87,277) | -5% |
| AH7X Contractuals | 558,301 | 627,441 | 627,441 | 670,495 | 43,054 | 7% |
| AH8X Capital Expenditures | 74,448 | 105,100 | 122,023 | 106,500 | 1,400 | 1% |
| **AHEX Total Expenses** | **6,529,761** | **6,865,186** | **6,882,109** | **6,860,537** | **(4,649)** | **0%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 72 | 72 | 72 |
| Part Time | 3 | 3 | 3 |

## BUDGET HIGHLIGHTS:

- ↑ Revenue from Other Government Bodies (45400) increased $86,420. This revenue is a reimbursement from the Regional Office of Education for education related expenses.
- ↓ All Other Charges for Services (46850) decreased $4,000 based upon recent activity.
- ↓ Transfers from Other Funds (49920) decreased $172,321 due to a decrease requested in the Probation Services Fee.
- ↑ Computer Services (71220) increased $36,350 due to a change in educational software at the detention center. These costs will be reimbursed by the Regional Office of Education.
- ↑ Radios and Electronic Equipment (84020) increased $20,500 for the purchase of radios for intake staff who transport juveniles from the detention center to the new courtrooms at Depke in Vernon Hills.

## PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|---|
| Admissions to Supervision / Probation – Juveniles | 397 | 469 | 366 | 370 | 400 |
| Admissions to Supervision / Probation – 17+ Year Olds | 63 | 104 | 119 | 130 | 140 |
| Admissions to Secure Detention – Juveniles | 513 | 514 | 425 | 440 | 450 |
| Admissions to Secure Detention – 17+ Year Olds | 188 | 195 | 175 | 185 | 190 |
| Average Daily Population in Secure Detention | 32 | | 31 | 30 | 30 |
| Detention Clients – Individual Assessments | 81 | 122 | 103 | 100 | 100 |
| Detention Clients – Individual Counseling | 74 | 103 | 70 | 100 | 100 |
| Detention Clients – Mental Health Crisis Evaluations | 13 | 5 | 33[1] | 20 | 20 |
| Detention Clients – PREA Follow-Up (Began October 1, 2016) | | | 18 | 72 | 72 |

- 1 Reflects the number of times SASS was called to evaluate a client in detention.

# Lake County Revenue Budget Comparison Report - Five Year History

F216 - M324X - Hulse Detention Center

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 3,202,703 | 3,276,423 | 3,290,757 | 1,000,000 | 1,000,000 | 989,312 | 1,000,000 |
| A41110 | Prior Year Property Taxes | - | 649 | 731 | - | - | 1,280 | - |
| A41120 | TIF Districts Property Taxes | 4,182 | 8,605 | 4,602 | - | - | - | - |
| **A41X** | **Taxes** | **3,206,885** | **3,285,677** | **3,296,091** | **1,000,000** | **1,000,000** | **990,592** | **1,000,000** |
| A45280 | Salary Reimbursement | 1,948,916 | 3,217,777 | 2,709,949 | 2,730,530 | 2,730,530 | 583,333 | 2,730,530 |
| A45400 | Revenue From Other Government Bodies | 462,689 | 632,959 | 692,896 | 774,635 | 774,635 | 603,726 | 861,055 |
| **A45X** | **Intergovernmental** | **2,411,606** | **3,850,736** | **3,402,845** | **3,505,165** | **3,505,165** | **1,187,059** | **3,591,585** |
| A46640 | Face It Fees | 504 | 5,281 | 3,107 | 4,000 | 4,000 | 2,813 | 3,000 |
| A46850 | All Other Charges For Services | 17,202 | 8,317 | 10,228 | 12,000 | 12,000 | 5,893 | 8,000 |
| **A46X** | **Charges for Services** | **17,706** | **13,598** | **13,335** | **16,000** | **16,000** | **8,706** | **11,000** |
| A49920 | Transfers From Other Funds | 1,264,126 | 838,360 | 1,267,678 | 1,441,578 | 1,441,578 | 1,169,582 | 1,272,052 |
| **A49X** | **Transfers .** | **1,264,126** | **838,360** | **1,267,678** | **1,441,578** | **1,441,578** | **1,169,582** | **1,272,052** |
| A48010 | Interest | 7,458 | 7,336 | 21,714 | 1,491 | 1,491 | 3,510 | 1,491 |
| A48320 | Proceeds From Sale Of Assets | 7,410 | 778 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 75,383 | 82,018 | 82,962 | 60,000 | 60,000 | 63,409 | 60,000 |
| **AHM** | **Miscellaneous .** | **90,251** | **90,132** | **104,676** | **61,491** | **61,491** | **66,920** | **61,491** |
| **AH4X** | **Total Revenue** | **6,990,574** | **8,078,503** | **8,084,625** | **6,024,234** | **6,024,234** | **3,422,858** | **5,936,128** |

# Lake County Expense Budget Comparison Report - Five Year History

F216 - M324X - Hulse Detention Center

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 3,635,817 | 3,906,305 | 3,893,551 | 4,130,959 | 4,130,959 | 3,543,390 | 4,162,753 |
| A51120 | Permanent PT Salaries/Wages | 58,733 | 47,506 | 61,377 | 60,730 | 60,730 | 64,427 | 62,176 |
| A51135 | Payroll Contingency | - | - | - | -42,495 | -42,495 | - | -42,759 |
| A51140 | Overtime Salaries And Wages | 26,316 | 35,284 | 29,859 | 41,923 | 41,923 | 37,481 | 43,073 |
| A51160 | Holiday Pay | 9,926 | 22,714 | 20,550 | 22,495 | 22,495 | 24,322 | 24,600 |
| A51180 | Special Pay | 74,767 | 74,743 | 74,722 | 82,107 | 82,107 | 69,255 | 84,050 |
| A51200 | Temporary PT Salaries/Wages | - | 1,011 | 16,859 | - | - | - | - |
| A51210 | Performance Appraisals | - | - | 954 | - | - | - | - |
| A51220 | Vacation payout | 25,210 | 9,229 | 31,499 | - | - | 13,448 | - |
| A51230 | Sick Payout | 19,783 | 12,723 | 23,430 | - | - | 5,606 | - |
| A51240 | Opt Out Premium | 5,481 | 6,923 | 6,519 | 6,000 | 6,000 | 5,423 | 6,000 |
| A51260 | Incentive payments | - | - | - | - | - | 42,307 | - |
| **AH5X** | **Personnel** | **3,856,032** | **4,116,438** | **4,159,319** | **4,301,719** | **4,301,719** | **3,805,658** | **4,339,893** |
| A61010 | Office Supplies | 1,715 | 1,233 | 2,038 | 1,900 | 1,900 | 2,275 | 1,900 |
| A61020 | Computer Supplies | - | - | - | 820 | 820 | - | 820 |
| A61030 | Books Manuals And Periodicals | 150 | 70 | - | 100 | 100 | - | 100 |
| A61040 | Operational Supplies | 16,886 | 17,858 | 23,593 | 19,000 | 19,000 | 14,768 | 19,000 |
| A61060 | Clothing And Uniforms | 6,715 | 7,305 | 11,365 | 8,000 | 8,000 | 3,893 | 8,000 |
| A61070 | Craft & Recreational Supplies | 3,571 | 313 | 492 | 1,000 | 1,000 | - | 1,000 |
| A61080 | Food and Provisions | 120,617 | 130,644 | 130,798 | 137,000 | 137,000 | 109,785 | 137,000 |
| A63030 | Linen And Bedding | 1,579 | 597 | 313 | 600 | 600 | 309 | 600 |
| A65090 | Gasoline | 965 | 782 | 913 | 1,000 | 1,000 | 1,069 | 1,000 |
| **AH6X** | **Commodities** | **152,197** | **158,802** | **169,512** | **169,420** | **169,420** | **132,099** | **169,420** |
| A74080 | H/L/D Employee Benefits | 759,180 | 826,683 | 839,609 | 890,127 | 890,127 | 807,178 | 843,888 |
| A74100 | Retirement Benefits/FICA | 285,680 | 304,854 | 307,589 | 329,081 | 329,082 | 280,159 | 315,122 |
| A74110 | Retirement Benefits/IMRF | 432,029 | 428,942 | 420,983 | 442,297 | 442,297 | 375,743 | 415,219 |
| **AH74X** | **Benefits .** | **1,476,889** | **1,560,479** | **1,568,181** | **1,661,506** | **1,661,506** | **1,463,080** | **1,574,229** |
| A71220 | Computer Services | 12,500 | 11,812 | 11,812 | 15,150 | 15,150 | 11,812 | 51,500 |
| A71230 | Software & Online Services | 1,220 | 1,220 | 1,220 | 1,220 | 1,220 | - | 1,220 |
| A71330 | Medical Fees | 212,418 | 200,004 | 211,776 | 214,767 | 214,767 | 177,518 | 219,000 |
| A71430 | Tuition Reimbursement | 8,948 | 7,470 | 2,000 | 9,000 | 9,000 | - | 9,000 |
| A71450 | Mileage Reimbursement | 56 | - | - | 200 | 200 | - | 200 |
| A71470 | Employee Relations | - | 1,176 | 1,702 | 1,875 | 1,875 | 1,538 | 1,875 |
| A71500 | Trips And Training | 7,304 | 6,491 | 3,850 | 6,100 | 6,100 | 3,573 | 6,100 |
| A71620 | Laundry And Cleaning | 30,040 | 34,494 | 32,187 | 33,500 | 33,500 | 29,799 | 33,500 |
| A71810 | Dues And Subscriptions | 1,015 | 1,142 | 1,452 | 1,850 | 1,850 | 793 | 1,850 |
| A71950 | Cellular Phones | 1,417 | 1,403 | 1,142 | 1,500 | 1,500 | 838 | 1,500 |
| A71955 | Cell Phone Allowance | 320 | 480 | 755 | 800 | 800 | 740 | 800 |
| A71965 | Radio Fees | - | - | - | - | - | 2,340 | 3,600 |
| A72210 | Motor Vehicle Maintenance & Repairs | 261 | 342 | 417 | 1,000 | 1,000 | 483 | 1,000 |

# Lake County Expense Budget Comparison Report - Five Year History

F216 - M324X - Hulse Detention Center

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72260 | Office Equip Maintenance And Repairs | 425 | 345 | 384 | 500 | 500 | - | 500 |
| A72520 | Record Storage | - | - | 1,359 | 5,000 | 5,000 | 1,064 | 2,400 |
| A72530 | Equipment Rental | 9,511 | 5,890 | 5,742 | 12,500 | 12,500 | 4,585 | 9,500 |
| A72820 | Postage | 490 | 687 | 470 | 500 | 500 | 98 | 500 |
| A73195 | Indirect Cost Allocations | 208,315 | 260,237 | 278,047 | 317,979 | 317,979 | 317,979 | 322,450 |
| A79940 | Miscell Contractual Services | 3,478 | 3,428 | 3,987 | 4,000 | 4,000 | 4,566 | 4,000 |
| **AH7X** | **Contractuals** | **497,717** | **536,622** | **558,301** | **627,441** | **627,441** | **557,726** | **670,495** |
| A84020 | Radios & Electronic Equipment | - | - | - | - | - | - | 20,500 |
| A84030 | Computer Equipment | 5,136 | 8,978 | 41,904 | - | 8,423 | 8,423 | - |
| A84060 | Furniture And Office Equipment | 41,038 | 16,122 | 9,683 | 17,600 | 26,100 | 16,941 | 6,000 |
| A84100 | Miscellaneous Equipment | 8,855 | 9,592 | 22,861 | 87,500 | 87,500 | 8,976 | 80,000 |
| **AH8X** | **Capital Expenditures** | **55,030** | **34,692** | **74,448** | **105,100** | **122,023** | **34,340** | **106,500** |
| **AHEX** | **Total Expenses** | **6,037,865** | **6,407,033** | **6,529,761** | **6,865,186** | **6,882,109** | **5,992,903** | **6,860,537** |

# IMRF

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

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 18,677,443 | 17,917,500 | 17,917,500 | 18,063,730 | 146,230 | 1% |
| AHM Miscellaneous | 11,860 | 2,231 | 2,231 | 2,231 | 0 | 0% |
| **AH4X Total Revenue** | **18,689,302** | **17,919,731** | **17,919,731** | **18,065,961** | **146,230** | **1%** |
| AH7X Contractuals | 17,237,098 | 17,974,812 | 17,974,813 | 18,065,961 | 91,148 | 1% |
| **AHEX Total Expenses** | **17,237,098** | **17,974,812** | **17,974,813** | **18,065,961** | **91,148** | **1%** |

## BUDGET HIGHLIGHTS:

- The IMRF rate for FY2018 was reduced to 10.08% from 10.43% in FY2017. The rate for Sherriff Law Enforcement Personnel (SLEP) in FY2018 decreased to 24.33% from 26.31% in FY2017.

# Lake County Revenue Budget Comparison Report - Five Year History

F204 - M14X - IMRF

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 18,758,688 | 18,361,872 | 18,647,080 | 17,900,000 | 17,900,000 | 17,598,970 | 18,046,230 |
| A41110 | Prior Year Property Taxes | - | 4,497 | 4,681 | - | - | 7,761 | - |
| A41120 | TIF Districts Property Taxes | 24,507 | 51,790 | 25,681 | 17,500 | 17,500 | - | 17,500 |
| **A41X** | **Taxes** | **18,783,195** | **18,418,159** | **18,677,443** | **17,917,500** | **17,917,500** | **17,606,731** | **18,063,730** |
| A48010 | Interest | 9,466 | 77 | 9,788 | 781 | 781 | 216 | 781 |
| A49910 | All Other Miscellaneous Revenue | 1,950 | - | 2,072 | 1,450 | 1,450 | 1,048 | 1,450 |
| **AHM** | **Miscellaneous .** | **11,416** | **77** | **11,860** | **2,231** | **2,231** | **1,264** | **2,231** |
| **AH4X** | **Total Revenue** | **18,794,611** | **18,418,237** | **18,689,302** | **17,919,731** | **17,919,731** | **17,607,995** | **18,065,961** |

## Lake County Expense Budget Comparison Report - Five Year History

F204 - M14X - IMRF

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | 18,391,524 | 18,266,254 | 17,237,098 | 17,974,812 | 17,974,813 | 15,032,510 | 18,065,961 |
| A79950 | All Other Miscellaneous | - | - | - | - | - | 851,977 | - |
| **AH7X** | **Contractuals** | **18,391,524** | **18,266,254** | **17,237,098** | **17,974,812** | **17,974,813** | **15,884,487** | **18,065,961** |
| **AHEX** | **Total Expenses** | **18,391,524** | **18,266,254** | **17,237,098** | **17,974,812** | **17,974,813** | **15,884,487** | **18,065,961** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 5,593,611 | 5,607,000 | 5,607,000 | 5,207,000 | (400,000) | -7% |
| A49X Transfers | 38,522 | 42,011 | 42,011 | 36,855 | (5,156) | -12% |
| AHM Miscellaneous | 644,879 | 651,396 | 651,396 | 651,396 | 0 | 0% |
| **AH4X Total Revenue** | **6,277,012** | **6,300,407** | **6,300,407** | **5,895,251** | **(405,156)** | **-6%** |
| AH5X Personnel | 185,876 | 286,400 | 286,400 | 211,069 | (75,330) | -26% |
| AH6X Commodities | 45,249 | 87,500 | 87,500 | 67,500 | (20,000) | -23% |
| AH74X Benefits | 66,574 | 74,841 | 74,841 | 68,629 | (6,212) | -8% |
| AH7X Contractuals | 6,065,882 | 6,234,144 | 6,234,144 | 6,125,144 | (109,000) | -2% |
| AH8X Capital Expenditures | 0 | 3,915 | 3,915 | 0 | (3,915) | -100% |
| **AHEX Total Expenses** | **6,363,580** | **6,686,800** | **6,686,800** | **6,472,342** | **(214,458)** | **-3%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 3 | 3 | 3 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- The Risk Care Manager/Assistant Human Resources Director position costing is now split 50/50 between the General Fund and the Liability Fund.
- Employee Physicals (71420) decreased by $20,000 as a new contract for vaccinations has a lower annual cost.
- Legal Expenses/Costs (72190) decreased from $30,000 to $17,000 and the Medical Supplies account (62010) was reduced from $80,000 to $60,000, to better align with anticipated costs for FY2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F206 - M14X - Liability Insurance

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 5,490,348 | 5,492,675 | 5,584,309 | 5,600,000 | 5,600,000 | 5,540,001 | 5,200,000 |
| A41110 | Prior Year Property Taxes | - | 1,623 | 1,612 | - | - | 2,497 | - |
| A41120 | TIF Districts Property Taxes | 7,167 | 15,944 | 7,691 | 7,000 | 7,000 | - | 7,000 |
| **A41X** | **Taxes** | **5,497,515** | **5,510,242** | **5,593,611** | **5,607,000** | **5,607,000** | **5,542,499** | **5,207,000** |
| A45380 | Revenue From Municipalities | 834 | - | - | - | - | - | - |
| **A45X** | **Intergovernmental** | **834** | **-** | **-** | **-** | **-** | **-** | **-** |
| A49920 | Transfers From Other Funds | 1,150,809 | 35,483 | 38,522 | 42,011 | 42,011 | 34,635 | 36,855 |
| **A49X** | **Transfers .** | **1,150,809** | **35,483** | **38,522** | **42,011** | **42,011** | **34,635** | **36,855** |
| A48010 | Interest | 105,719 | 33,572 | 113,351 | 35,127 | 35,127 | 31,569 | 35,127 |
| A48165 | Wellness Fees | - | - | - | - | - | 260 | - |
| A48190 | LIA Recovery | 976,731 | - | 583 | - | - | - | - |
| A48200 | Unemployment Insurance | 22,483 | 18,498 | 18,629 | 16,269 | 16,269 | 8,214 | 16,269 |
| A48210 | Workman Comp-Liability | 514,206 | 776,681 | 512,316 | 600,000 | 600,000 | 428,953 | 600,000 |
| A48320 | Proceeds From Sale Of Assets | 27,170 | 6,413 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | - | 1,116 | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **1,646,310** | **836,279** | **644,879** | **651,396** | **651,396** | **468,996** | **651,396** |
| **AH4X** | **Total Revenue** | **8,295,468** | **6,382,004** | **6,277,012** | **6,300,407** | **6,300,407** | **6,046,130** | **5,895,251** |

# Lake County Expense Budget Comparison Report - Five Year History

F206 - M14X - Liability Insurance

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 241,713 | 194,145 | 179,650 | 229,199 | 229,199 | 204,709 | 207,867 |
| A51120 | Permanent PT Salaries/Wages | - | - | - | 54,039 | 54,039 | - | - |
| A51140 | Overtime Salaries And Wages | 8,992 | 164 | 46 | 1,661 | 1,661 | - | 1,703 |
| A51200 | Temporary PT Salaries/Wages | - | - | 4,680 | - | - | - | - |
| A51220 | Vacation payout | 12,919 | 2,621 | - | - | - | - | - |
| A51230 | Sick Payout | 13,930 | - | - | - | - | - | - |
| A51240 | Opt Out Premium | 577 | 1,500 | 1,500 | 1,500 | 1,500 | 1,442 | 1,500 |
| **AH5X** | **Personnel** | **278,131** | **198,431** | **185,876** | **286,400** | **286,400** | **206,152** | **211,069** |
| A61010 | Office Supplies | 324 | 66 | 1,621 | 1,000 | 1,000 | 868 | 1,000 |
| A61040 | Operational Supplies | 4,604 | 2,114 | 330 | 1,500 | 1,500 | 1,501 | 1,500 |
| A62010 | Medical Supplies | 7,305 | 39,911 | 41,682 | 80,000 | 80,000 | 58,102 | 60,000 |
| A65060 | Sign And Safety Supplies | 5,000 | 5,351 | 1,615 | 5,000 | 5,000 | 875 | 5,000 |
| **AH6X** | **Commodities** | **17,234** | **47,441** | **45,249** | **87,500** | **87,500** | **61,345** | **67,500** |
| A74080 | H/L/D Employee Benefits | 51,961 | 28,807 | 22,869 | 25,296 | 25,296 | 29,219 | 31,774 |
| A74100 | Retirement Benefits/FICA | 20,572 | 14,288 | 24,419 | 19,798 | 19,798 | 28,004 | 15,902 |
| A74110 | Retirement Benefits/IMRF | 30,237 | 20,123 | 19,286 | 29,747 | 29,747 | 20,649 | 20,953 |
| **AH74X** | **Benefits .** | **102,770** | **63,218** | **66,574** | **74,841** | **74,841** | **77,871** | **68,629** |
| A71110 | Auditing And Accounting | 15,900 | 16,375 | 16,850 | 17,300 | 17,300 | 17,355 | 17,300 |
| A71150 | Consultants | 48,923 | 63,659 | 104,676 | 84,000 | 84,000 | 89,981 | 84,000 |
| A71420 | Employee Physicals | 246,635 | 197,833 | 197,023 | 199,059 | 199,059 | 129,448 | 179,059 |
| A71450 | Mileage Reimbursement | 2,316 | 992 | 856 | 1,700 | 1,700 | 306 | 1,200 |
| A71470 | Employee Relations | - | 500 | - | - | - | - | - |
| A71500 | Trips And Training | 7,247 | 8,751 | 10,415 | 10,500 | 10,500 | 5,470 | 10,500 |
| A71530 | Programs and Services | 61,499 | 7,657 | 46,119 | 66,000 | 66,000 | 14,671 | 66,000 |
| A71640 | Bio Hazard Waste Disposal | 8,997 | 17,831 | -1,877 | 25,000 | 25,000 | 9,637 | 25,000 |
| A71810 | Dues And Subscriptions | 2,634 | 659 | 500 | 3,000 | 3,000 | 1,366 | 2,500 |
| A71950 | Cellular Phones | 129 | - | - | - | - | - | - |
| A71955 | Cell Phone Allowance | 1,375 | 645 | 480 | 1,532 | 1,532 | 480 | 1,532 |
| A71970 | Courier Services | 28,852 | 256 | 408 | 1,000 | 1,000 | 837 | 1,000 |
| A72120 | Fidelity And Surety Bonds | 2,075 | 1,620 | 1,530 | 2,000 | 2,000 | 1,830 | 2,000 |
| A72140 | Unemployment Compensation | 229,816 | 173,978 | 135,035 | 300,000 | 300,000 | 148,051 | 275,000 |
| A72160 | Risk Premiums And Brokers Fees | 1,444,362 | 1,469,722 | 1,572,124 | 1,550,000 | 1,550,000 | 1,301,568 | 1,500,000 |
| A72175 | Third Party Administrator Cost | - | 210,380 | 119,885 | 176,195 | 176,195 | 108,375 | 176,195 |
| A72180 | Insurance Claims | 4,872,304 | 6,442,153 | 3,803,623 | 3,713,054 | 3,713,054 | 3,768,539 | 3,713,054 |
| A72190 | Legal Exp/Costs/Liab Claims | 38,304 | 11,931 | - | 30,000 | 30,000 | - | 17,000 |
| A72250 | Bldg & Grounds Maintenance & Repairs | - | - | - | - | - | 17,828 | - |
| A72530 | Equipment Rental | 1,169 | - | - | 3,000 | 3,000 | - | 3,000 |
| A73195 | Indirect Cost Allocations | 60,377 | 43,304 | 43,304 | 43,304 | 43,304 | 43,304 | 43,304 |
| A79940 | Miscell Contractual Services | - | - | 14,925 | - | - | - | - |
| A79950 | All Other Miscellaneous | 1,070 | 6,275 | 6 | 7,500 | 7,500 | - | 7,500 |

## Lake County Expense Budget Comparison Report - Five Year History

F206 - M14X - Liability Insurance

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| **AH7X** | **Contractuals** | **7,073,984** | **8,674,520** | **6,065,882** | **6,234,144** | **6,234,144** | **5,659,045** | **6,125,144** |
| A84030 | Computer Equipment | - | - | - | 3,915 | 3,915 | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **3,915** | **3,915** | **-** | **-** |
| **AHEX** | **Total Expenses** | **7,472,119** | **8,983,610** | **6,363,580** | **6,686,800** | **6,686,800** | **6,004,413** | **6,472,342** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 8,258,404 | 8,263,571 | 8,263,571 | 8,260,216 | (3,355) | 0% |
| A45X Intergovernmental | 135,001 | 0 | 196,822 | 0 | 0 | 0% |
| AHM Miscellaneous | 29,578 | 26,229 | 26,229 | 42,325 | 16,096 | 61% |
| **AH4X Total Revenue** | **8,422,983** | **8,289,800** | **8,486,622** | **8,302,541** | **12,741** | **0%** |
| AH7X Contractuals | 86,417 | 137,100 | 137,100 | 139,800 | 2,700 | 2% |
| AH8X Capital Expenditures | 11,568,498 | 8,152,700 | 13,347,322 | 8,162,741 | 10,041 | 0% |
| **AHEX Total Expenses** | **11,654,915** | **8,289,800** | **13,484,422** | **8,302,541** | **12,741** | **0%** |

## BUDGET HIGHLIGHTS:

- Information on scheduled capital projects is available in the Division of Transportation’s 5-Year Plan.

# Lake County Revenue Budget Comparison Report - Five Year History

F234 - M43 - Matching Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 8,235,521 | 8,239,238 | 8,245,006 | 8,263,571 | 8,263,571 | 8,174,883 | 8,260,216 |
| A41110 | Prior Year Property Taxes | - | 2,106 | 2,149 | - | - | 3,577 | - |
| A41120 | TIF Districts Property Taxes | 10,772 | 23,333 | 11,249 | - | - | - | - |
| **A41X** | **Taxes** | **8,246,293** | **8,264,677** | **8,258,404** | **8,263,571** | **8,263,571** | **8,178,460** | **8,260,216** |
| A45400 | Revenue From Other Government Bodies | 45,161 | 131,822 | 135,001 | - | 196,822 | 33,777 | - |
| **A45X** | **Intergovernmental** | **45,161** | **131,822** | **135,001** | **-** | **196,822** | **33,777** | **-** |
| A48010 | Interest | 60,430 | 14,569 | 29,578 | 26,229 | 26,229 | 5,364 | 42,325 |
| **AHM** | **Miscellaneous .** | **60,430** | **14,569** | **29,578** | **26,229** | **26,229** | **5,364** | **42,325** |
| **AH4X** | **Total Revenue** | **8,351,884** | **8,411,067** | **8,422,983** | **8,289,800** | **8,486,622** | **8,217,601** | **8,302,541** |

# Lake County Expense Budget Comparison Report - Five Year History

F234 - M43X - Matching Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | 39,212 | 60,609 | 86,417 | 137,100 | 137,100 | 62,478 | 139,800 |
| **AH7X** | **Contractuals** | **39,212** | **60,609** | **86,417** | **137,100** | **137,100** | **62,478** | **139,800** |
| A85020 | Roads & Road Constr & Maintenance | 13,990,611 | 10,604,260 | 11,568,498 | 8,152,700 | 13,347,322 | 7,206,477 | 8,162,741 |
| **AH8X** | **Capital Expenditures** | **13,990,611** | **10,604,260** | **11,568,498** | **8,152,700** | **13,347,322** | **7,206,477** | **8,162,741** |
| **AHEX** | **Total Expenses** | **14,029,823** | **10,664,870** | **11,654,915** | **8,289,800** | **13,484,422** | **7,268,956** | **8,302,541** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 1,772,191 | 1,702,685 | 1,702,685 | 1,002,600 | (700,085) | -41% |
| A45X Intergovernmental | 2,114,668 | 382,483 | 4,612,574 | 308,599 | (73,884) | -19% |
| A46X Charges for Services | 332,404 | 305,000 | 305,000 | 320,000 | 15,000 | 5% |
| A49X Transfers | 273,653 | 270,444 | 270,444 | 261,625 | (8,819) | -3% |
| AHM Miscellaneous | 376,222 | 3,545 | 3,545 | 3,545 | 0 | 0% |
| **AH4X Total Revenue** | **4,869,138** | **2,664,157** | **6,894,248** | **1,896,369** | **(767,788)** | **-29%** |
| AH5X Personnel | 1,612,057 | 1,522,898 | 1,544,438 | 1,507,183 | (15,715) | -1% |
| AH6X Commodities | 39,355 | 41,100 | 41,100 | 41,100 | 0 | 0% |
| AH74X Benefits | 507,806 | 479,649 | 481,272 | 512,898 | 33,249 | 7% |
| AH7X Contractuals | 1,800,665 | 659,493 | 1,805,537 | 695,290 | 35,797 | 5% |
| AH8X Capital Expenditures | 2,174,316 | 29,540 | 502,056 | 99,200 | 69,660 | 236% |
| **AHEX Total Expenses** | **6,134,200** | **2,732,680** | **4,374,403** | **2,855,671** | **122,991** | **5%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 18 | 17 | 17 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- ↓ SMC expects Other Federal Funds (45340) and Other State Funds (45350) to decrease based on grant cycle reduction of reimbursable expenses. Overall, the number of grants that SMC manages will remain the same as in FY2017.
- ↓ Personnel (5X) is lower in FY2018 than in FY2017, as a result of savings via the county's accelerated retirement option and concurrent position reclassifications to lower salary grades.
- ↑ Revenue from Charges for Services (46X) has increased based on current trends. In FY2018, Stormwater Permit Fees (46690) are projected to come in above the FY2017 budget by approximately $15,000.
- ↓ Transfers From Other funds (49920) is reduced because of lower FICA and IMRF expenses for personnel.
- ↑ Benefits (74X) has increased in FY2018 due to employee changes in health insurance plan elections.
- ↑ Contractuals (7X) is up due to the inclusion of a part-time contract employee to serve as Lake County's Stormwater Coordinator. These funds were jointly requested from SMC and DOT, and are needed to comply with additional IEPA mandates related to the county's Municipal Separate Storm Sewer System (MS4) program. This is a contract employee, and is not reflected in SMC's staffing summary.
- ❖ Capital Expenditures include the replacement of three vehicles (83010), as well as rain and stream gauge equipment (84070).

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Engineering Projects Managed | 61 | 60 | 62 | 62 |
| Planning Projects Managed | 31 | 39 | 27 | 27 |
| Grants Received | 2 | 1 | 1 | 2 |
| Training Participants Rating Excellent or Good | 99% | 99% | 99% | 100% |
| Regulatory Submittals and Inspections Completed | 1,047 | 1,097 | 1,128 | 1,150 |

# Lake County Revenue Budget Comparison Report - Five Year History

F212 - M42X - Stormwater Management

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 2,058,880 | 1,967,118 | 1,769,124 | 1,700,085 | 1,700,085 | 1,682,028 | 1,000,000 |
| A41110 | Prior Year Property Taxes | - | 553 | 628 | - | - | 1,066 | - |
| A41120 | TIF Districts Property Taxes | 2,707 | 6,357 | 2,440 | 2,600 | 2,600 | - | 2,600 |
| **A41X** | **Taxes** | **2,061,587** | **1,974,028** | **1,772,191** | **1,702,685** | **1,702,685** | **1,683,094** | **1,002,600** |
| A45333 | Grants - State | - | - | 25,000 | - | - | - | 82,340 |
| A45334 | Grants - Federal | 292,795 | 18,947 | - | - | - | - | - |
| A45335 | Grants - Nonprofit | 750 | - | - | - | 57,000 | 57,000 | - |
| A45340 | Other Federal Funds | 1,212,658 | 265,529 | 1,550,216 | 214,978 | 4,018,146 | 2,478,255 | 113,468 |
| A45350 | Other State Funds | 319,519 | 489,376 | 522,874 | 147,305 | 517,228 | 278,601 | 92,591 |
| A45370 | Revenue From Counties | 24,053 | 49,323 | 7,953 | 15,000 | 15,000 | 6,938 | 15,000 |
| A45400 | Revenue From Other Government Bodies | 5,200 | 327,153 | 8,625 | 5,200 | 5,200 | 3,453 | 5,200 |
| **A45X** | **Intergovernmental** | **1,854,975** | **1,150,327** | **2,114,668** | **382,483** | **4,612,574** | **2,824,246** | **308,599** |
| A46690 | Storm Water Permit Fee's | 339,685 | 275,605 | 332,404 | 305,000 | 305,000 | 345,861 | 320,000 |
| A46840 | Sale Of Maps | 48 | - | - | - | - | - | - |
| **A46X** | **Charges for Services** | **339,732** | **275,605** | **332,404** | **305,000** | **305,000** | **345,861** | **320,000** |
| A49920 | Transfers From Other Funds | 285,788 | 277,882 | 273,653 | 270,444 | 270,444 | 230,485 | 261,625 |
| **A49X** | **Transfers .** | **285,788** | **277,882** | **273,653** | **270,444** | **270,444** | **230,485** | **261,625** |
| A48010 | Interest | 10,330 | 3,485 | 5,096 | 3,445 | 3,445 | 1,400 | 3,445 |
| A48320 | Proceeds From Sale Of Assets | 3,895 | - | - | - | - | - | - |
| A48340 | Passthrough fees. | - | - | 370,215 | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 1,608 | 25 | 911 | 100 | 100 | 20 | 100 |
| **AHM** | **Miscellaneous .** | **15,833** | **3,510** | **376,222** | **3,545** | **3,545** | **1,420** | **3,545** |
| **AH4X** | **Total Revenue** | **4,557,915** | **3,681,353** | **4,869,138** | **2,664,157** | **6,894,248** | **5,085,104** | **1,896,369** |

# Lake County Expense Budget Comparison Report - Five Year History

F212 - M42X - Stormwater Management

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 1,540,782 | 1,509,731 | 1,499,551 | 1,465,284 | 1,465,284 | 1,355,771 | 1,452,379 |
| A51120 | Permanent PT Salaries/Wages | 22,584 | 36,966 | 23,411 | 24,158 | 24,158 | 22,433 | 24,764 |
| A51140 | Overtime Salaries And Wages | 141 | 240 | 425 | - | - | 1,204 | - |
| A51160 | Holiday Pay | - | - | - | - | - | 322 | - |
| A51200 | Temporary PT Salaries/Wages | - | 1,472 | 56,425 | 27,040 | 48,580 | 15,635 | 27,040 |
| A51210 | Performance Appraisals | - | 1,495 | 3,658 | 1,916 | 1,916 | 4,241 | - |
| A51220 | Vacation payout | 3,982 | 14,599 | 16,080 | - | - | - | - |
| A51230 | Sick Payout | - | - | 8,007 | - | - | - | - |
| A51240 | Opt Out Premium | 3,000 | 3,115 | 4,500 | 4,500 | 4,500 | 2,885 | 3,000 |
| A51260 | Incentive payments | - | - | - | - | - | 15,083 | - |
| **AH5X** | **Personnel** | **1,570,488** | **1,567,618** | **1,612,057** | **1,522,898** | **1,544,438** | **1,417,574** | **1,507,183** |
| A61010 | Office Supplies | 4,838 | 5,121 | 6,256 | 6,000 | 6,000 | 3,835 | 6,000 |
| A61020 | Computer Supplies | 10,332 | 10,595 | 9,700 | 10,600 | 10,600 | 10,338 | 10,600 |
| A61030 | Books Manuals And Periodicals | 436 | - | 362 | 500 | 500 | 382 | 500 |
| A61040 | Operational Supplies | 15,452 | 14,387 | 19,042 | 18,000 | 18,000 | 10,812 | 18,000 |
| A65090 | Gasoline | 9,313 | 5,302 | 3,996 | 6,000 | 6,000 | 3,217 | 6,000 |
| **AH6X** | **Commodities** | **40,371** | **35,405** | **39,355** | **41,100** | **41,100** | **28,584** | **41,100** |
| A74080 | H/L/D Employee Benefits | 248,082 | 229,779 | 234,153 | 209,849 | 209,849 | 231,305 | 251,273 |
| A74100 | Retirement Benefits/FICA | 114,060 | 114,457 | 117,094 | 116,502 | 118,125 | 99,235 | 115,166 |
| A74110 | Retirement Benefits/IMRF | 171,727 | 158,119 | 156,559 | 153,298 | 153,298 | 131,250 | 146,459 |
| **AH74X** | **Benefits .** | **533,869** | **502,355** | **507,806** | **479,649** | **481,272** | **461,790** | **512,898** |
| A71140 | Legal Services | 13,040 | 13,459 | 13,419 | 15,000 | 15,000 | 18,182 | 15,000 |
| A71150 | Consultants | 20,692 | 127,019 | 192,941 | 100,000 | 133,698 | 22,366 | 150,000 |
| A71450 | Mileage Reimbursement | 1,604 | 362 | 898 | 3,000 | 3,000 | 383 | 3,000 |
| A71470 | Employee Relations | - | 454 | 578 | 550 | 550 | 515 | 550 |
| A71500 | Trips And Training | 10,717 | 8,916 | 6,343 | 11,500 | 11,500 | 10,176 | 11,500 |
| A71810 | Dues And Subscriptions | 5,744 | 4,706 | 5,078 | 5,000 | 5,000 | 2,540 | 5,000 |
| A71950 | Cellular Phones | 3,856 | 3,954 | 3,985 | 4,000 | 4,000 | 4,772 | 4,000 |
| A71955 | Cell Phone Allowance | 3,780 | 4,220 | 4,440 | 4,250 | 4,250 | 4,165 | 4,250 |
| A71970 | Courier Services | - | - | 7 | - | - | - | - |
| A72210 | Motor Vehicle Maintenance & Repairs | 7,468 | 7,670 | 2,537 | 5,000 | 5,000 | 1,964 | 5,000 |
| A72250 | Bldg & Grounds Maintenance & Repairs | 198 | 70 | 1,124 | 2,000 | 4,876 | 4,876 | 2,000 |
| A72280 | Equipment Maintenance | 9,820 | 9,900 | 9,900 | 11,940 | 11,940 | 11,940 | 11,940 |
| A72820 | Postage | 961 | 997 | 438 | 1,000 | 1,000 | 145 | 1,000 |
| A72830 | Printing Services | 13,773 | 4,625 | 9,325 | 10,600 | 10,600 | 2,488 | 10,600 |
| A72840 | Temporary Employment Services | 163 | 75 | - | 200 | 200 | - | 200 |
| A72950 | Registrars Fees | - | - | 35 | - | - | - | - |
| A72980 | Workshop Fees | 4,956 | 6,050 | 5,612 | 7,000 | 7,000 | 6,871 | 7,000 |
| A73195 | Indirect Cost Allocations | 211,690 | 230,816 | 230,276 | 205,453 | 205,453 | 205,453 | 191,250 |
| A79920 | Transfers Other Funds | 70,860 | - | - | - | - | - | - |

## Lake County Expense Budget Comparison Report - Five Year History

F212 - M42X - Stormwater Management

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79940 | Miscell Contractual Services | 191,031 | 400,029 | 785,460 | 273,000 | 565,151 | 123,738 | 273,000 |
| A79950 | All Other Miscellaneous | 632,775 | 551,342 | 528,270 | - | 817,319 | 159,820 | - |
| **AH7X** | **Contractuals** | **1,203,127** | **1,374,665** | **1,800,665** | **659,493** | **1,805,537** | **580,395** | **695,290** |
| A81010 | Land Purchased | 374,965 | - | 56,420 | - | - | - | - |
| A82010 | Buildings And Structures | 404,842 | 1,120,962 | 2,061,686 | - | 470,721 | 7,256 | - |
| A83010 | Motor Vehicles | 260,632 | 22,520 | 28,224 | - | - | - | 81,200 |
| A84030 | Computer Equipment | 14,862 | 11,698 | 8,586 | 11,540 | 13,335 | 11,821 | - |
| A84070 | Engineering Equipment | 16,299 | 18,076 | 19,400 | 18,000 | 18,000 | 15,656 | 18,000 |
| **AH8X** | **Capital Expenditures** | **1,071,600** | **1,173,255** | **2,174,316** | **29,540** | **502,056** | **34,733** | **99,200** |
| **AHEX** | **Total Expenses** | **4,419,455** | **4,653,299** | **6,134,200** | **2,732,680** | **4,374,403** | **2,523,075** | **2,855,671** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 593,706 | 356,885 | 356,885 | 300,000 | (56,885) | -16% |
| A45X Intergovernmental | 17,670 | 11,934 | 11,934 | 11,860 | (74) | -1% |
| A46X Charges for Services | 51,668 | 56,827 | 56,827 | 58,725 | 1,898 | 3% |
| A49X Transfers | 63,610 | 61,667 | 61,667 | 67,170 | 5,503 | 9% |
| AHM Miscellaneous | 5,302 | 1,053 | 1,053 | 1,053 | 0 | 0% |
| **AH4X Total Revenue** | **731,955** | **488,366** | **488,366** | **438,808** | **(49,558)** | **-10%** |
| AH5X Personnel | 382,671 | 396,557 | 396,558 | 398,842 | 2,285 | 1% |
| AH6X Commodities | 26,914 | 22,710 | 22,710 | 26,950 | 4,240 | 19% |
| AH74X Benefits | 143,054 | 170,370 | 170,370 | 164,950 | (5,420) | -3% |
| AH7X Contractuals | 110,152 | 132,020 | 132,020 | 134,482 | 2,462 | 2% |
| AH8X Capital Expenditures | 0 | 16,708 | 16,708 | 1,200 | (15,508) | -93% |
| **AHEX Total Expenses** | **662,791** | **738,366** | **738,366** | **726,424** | **(11,942)** | **-2%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 5 | 5 | 6 |
| Part Time | 3 | 3 | 2 |

- Revenue outside of property taxes is essentially flat. Property tax revenue is decreased by $56,885.
- A full-time position was added through reallocated staffing from the Health Department.
- Capital costs are down $15,508 as there are no vehicle replacements planned for FY2018.

### PERFORMANCE INFORMATION:

| Goal | FY2013 Actual | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|---|---|
| 100% of active tuberculosis cases will complete treatment | 89% | 91% | 100% | 100% | ** | 100% |

** Tuberculosis completion rate is reflective of eligible clients that have completed treatment. TB patients have a minimum six-month treatment regimen but should complete treatment with 12 months if no complications or medical conditions requiring extension of treatment. For FY2017 we have nine patients and two have completed treatment thus far, though all are on track to complete treatment.

# Lake County Revenue Budget Comparison Report - Five Year History

F220 - M4028X - TB Clinic

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 686,293 | 561,905 | 592,434 | 356,885 | 356,885 | 353,255 | 300,000 |
| A41110 | Prior Year Property Taxes | - | 142 | 185 | - | - | 307 | - |
| A41120 | TIF Districts Property Taxes | 898 | 1,823 | 1,086 | - | - | - | - |
| **A41X** | **Taxes** | **687,191** | **563,870** | **593,706** | **356,885** | **356,885** | **353,563** | **300,000** |
| A45231 | Managed Care Medicare | - | 416 | 343 | - | - | 173 | - |
| A45250 | Illinois Public Aid | 11,399 | 6,418 | 1,840 | 2,828 | 2,828 | 1,641 | 1,652 |
| A45255 | Illinois Department of Public Health | 13,574 | 13,351 | 4,116 | - | - | - | - |
| A45260 | Medicare B | 868 | 779 | 1,626 | 1,167 | 1,167 | 565 | 1,452 |
| A45285 | Managed Care - Medical | 485 | 7,761 | 9,745 | 7,939 | 7,939 | 6,537 | 8,756 |
| **A45X** | **Intergovernmental** | **26,326** | **28,725** | **17,670** | **11,934** | **11,934** | **8,916** | **11,860** |
| A46420 | Copy Charges | 25 | - | - | - | - | - | - |
| A47050 | Insurance Reimbursement | 11,812 | 21,252 | 22,464 | 31,800 | 31,800 | 15,360 | 20,714 |
| A47180 | Medical Fees . | 21,649 | 28,152 | 29,203 | 25,027 | 25,027 | 27,075 | 38,011 |
| **A46X** | **Charges for Services** | **33,486** | **49,405** | **51,668** | **56,827** | **56,827** | **42,435** | **58,725** |
| A49920 | Transfers From Other Funds | 62,608 | 66,595 | 63,610 | 61,667 | 61,667 | 57,116 | 67,170 |
| A49999 | Over Short | 0 | - | - | - | - | - | - |
| **A49X** | **Transfers .** | **62,608** | **66,595** | **63,610** | **61,667** | **61,667** | **57,116** | **67,170** |
| A48010 | Interest | 4,407 | 1,706 | 5,302 | 1,053 | 1,053 | 977 | 1,053 |
| A49910 | All Other Miscellaneous Revenue | 341 | - | - | - | - | 124 | - |
| **AHM** | **Miscellaneous .** | **4,748** | **1,706** | **5,302** | **1,053** | **1,053** | **1,100** | **1,053** |
| **AH4X** | **Total Revenue** | **814,360** | **710,300** | **731,955** | **488,366** | **488,366** | **463,131** | **438,808** |

# Lake County Expense Budget Comparison Report - Five Year History

F220 - M4028X - TB Clinic

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 255,201 | 272,731 | 261,408 | 299,951 | 299,952 | 302,350 | 334,779 |
| A51120 | Permanent PT Salaries/Wages | 90,658 | 101,624 | 88,353 | 75,574 | 75,574 | 40,149 | 42,641 |
| A51130 | Payroll Accrual Year End | 157 | 2,609 | 923 | - | - | - | - |
| A51140 | Overtime Salaries And Wages | 980 | 286 | 2,008 | 309 | 309 | 1 | 308 |
| A51160 | Holiday Pay | - | - | 683 | - | - | - | - |
| A51180 | Special Pay | 1,514 | 58 | 111 | 123 | 123 | 32 | - |
| A51200 | Temporary PT Salaries/Wages | - | - | - | 20,600 | 20,600 | - | 21,115 |
| A51220 | Vacation payout | 1,525 | - | 15,212 | - | - | 1,349 | - |
| A51230 | Sick Payout | - | - | 13,685 | - | - | - | - |
| A51240 | Opt Out Premium | 1,500 | 1,500 | 288 | - | - | - | - |
| **AH5X** | **Personnel** | **351,535** | **378,807** | **382,671** | **396,557** | **396,558** | **343,881** | **398,842** |
| A61010 | Office Supplies | 1,182 | 1,367 | 567 | 1,000 | 1,000 | 403 | 1,000 |
| A61020 | Computer Supplies | - | 199 | - | - | - | - | - |
| A61030 | Books Manuals And Periodicals | 102 | - | - | 250 | 250 | - | 250 |
| A61040 | Operational Supplies | 2,622 | 1,688 | 3,136 | 1,700 | 1,700 | 1,933 | 2,000 |
| A61080 | Food and Provisions | 356 | 459 | 439 | 460 | 460 | 399 | 500 |
| A62010 | Medical Supplies | 2,128 | 2,780 | 2,218 | 2,800 | 2,800 | 1,954 | 4,200 |
| A62040 | Drugs And Medicines | 16,778 | 15,670 | 20,554 | 16,500 | 16,500 | 17,065 | 19,000 |
| **AH6X** | **Commodities** | **23,169** | **22,163** | **26,914** | **22,710** | **22,710** | **21,754** | **26,950** |
| A74080 | H/L/D Employee Benefits | 68,337 | 77,141 | 79,444 | 108,704 | 108,704 | 91,792 | 97,780 |
| A74100 | Retirement Benefits/FICA | 25,976 | 27,942 | 28,127 | 30,337 | 30,337 | 25,084 | 30,488 |
| A74110 | Retirement Benefits/IMRF | 36,633 | 37,044 | 35,482 | 31,330 | 31,330 | 34,208 | 36,682 |
| **AH74X** | **Benefits .** | **130,945** | **142,127** | **143,054** | **170,370** | **170,370** | **151,083** | **164,950** |
| A71120 | Interpreters | - | 29 | - | - | - | - | - |
| A71150 | Consultants | 21,527 | 18,504 | 18,504 | 26,946 | 26,946 | 22,627 | 30,559 |
| A71220 | Computer Services | - | 838 | -221 | 4,285 | 4,285 | 984 | 240 |
| A71230 | Software & Online Services | - | - | - | 799 | 799 | 2,042 | 2,862 |
| A71260 | Application Hosting | - | - | - | 1,728 | 1,728 | 2,575 | 3,360 |
| A71310 | Laboratory Fees | 15,085 | 16,875 | 3,836 | 4,800 | 4,800 | 1,288 | 4,800 |
| A71330 | Medical Fees | - | - | - | 3,750 | 3,750 | - | 3,750 |
| A71350 | Radiological Fees | 8,173 | 15,059 | 10,424 | 10,969 | 10,969 | 7,220 | 10,969 |
| A71360 | Pharmacy Fees | - | 10 | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 231 | 63 | 148 | 200 | 200 | 116 | 200 |
| A71500 | Trips And Training | 622 | 600 | - | 910 | 910 | 266 | 860 |
| A71810 | Dues And Subscriptions | 190 | 190 | 190 | 300 | 300 | 440 | 400 |
| A71910 | Gas For Heating | 3,523 | 2,015 | 1,676 | 3,600 | 3,600 | 1,489 | 1,668 |
| A71920 | Electricity | 4,814 | 5,431 | 5,561 | 5,304 | 5,304 | 5,138 | 5,556 |
| A71930 | Water And Sewer Charges | 471 | 1,001 | 350 | 552 | 552 | 333 | 528 |
| A71940 | Telephone | 4,090 | 3,432 | 3,743 | 3,468 | 3,468 | 4,232 | 3,936 |
| A71950 | Cellular Phones | 726 | 1,177 | 2,206 | 2,160 | 2,160 | 2,067 | 2,268 |

# Lake County Expense Budget Comparison Report - Five Year History

F220 - M4028X - TB Clinic

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71970 | Courier Services | 17 | 11 | 1,336 | 1,560 | 1,560 | 651 | 788 |
| A72280 | Equipment Maintenance | 2,105 | 2,236 | 2,044 | 2,130 | 2,130 | 2,109 | 2,970 |
| A72530 | Equipment Rental | 3,024 | 1,650 | 1,660 | 2,110 | 2,110 | 1,370 | 2,110 |
| A72560 | All Other Rentals | 3,432 | 3,215 | 4,054 | 1,464 | 1,464 | 1,833 | 1,512 |
| A72820 | Postage | 1,513 | 3,075 | 796 | 2,400 | 2,400 | 286 | 2,400 |
| A72830 | Printing Services | 621 | 648 | 1,326 | 600 | 600 | 246 | 600 |
| A72840 | Temporary Employment Services | 10,420 | 10,464 | 11,136 | 11,284 | 11,284 | 10,084 | 11,328 |
| A73195 | Indirect Cost Allocations | 35,547 | 38,611 | 40,987 | 40,382 | 40,382 | 40,382 | 40,468 |
| A79940 | Miscell Contractual Services | 215 | 201 | 396 | 319 | 319 | 256 | 350 |
| **AH7X** | **Contractuals** | **116,345** | **125,335** | **110,152** | **132,020** | **132,020** | **108,034** | **134,482** |
| A83010 | Motor Vehicles | - | - | - | 16,708 | 16,708 | 16,639 | - |
| A85070 | All Other Capital Outlay | - | - | - | - | - | - | 1,200 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **16,708** | **16,708** | **16,639** | **1,200** |
| **AHEX** | **Total Expenses** | **621,994** | **668,432** | **662,791** | **738,366** | **738,366** | **641,391** | **726,424** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 339,692 | 260,322 | 260,322 | 250,500 | (9,822) | -4% |
| A45X Intergovernmental | 0 | 0 | 25,000 | 0 | 0 | 0% |
| A49X Transfers | 33,554 | 32,766 | 32,766 | 32,489 | (278) | -1% |
| AHM Miscellaneous | 3,630 | 2,001 | 2,001 | 2,000 | (1) | 0% |
| **AH4X Total Revenue** | **376,876** | **295,089** | **320,089** | **284,989** | **(10,101)** | **-3%** |
| AH5X Personnel | 191,204 | 197,185 | 197,185 | 195,816 | (1,370) | -1% |
| AH6X Commodities | 2,314 | 6,728 | 6,728 | 3,000 | (3,728) | -55% |
| AH74X Benefits | 69,478 | 69,076 | 69,076 | 68,910 | (166) | 0% |
| AH7X Contractuals | 179,210 | 268,824 | 293,824 | 230,952 | (37,872) | -14% |
| AH8X Capital Expenditures | 1,884 | 3,276 | 3,276 | 0 | (3,276) | -100% |
| **AHEX Total Expenses** | **444,089** | **545,089** | **570,089** | **498,678** | **(46,411)** | **-9%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 3 | 3 | 3 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- ↓ Based on historical spend, Office Supplies (61010) has been reduced by $3,228 and Books and Manuals (61030) by $500, which reduces commodities overall by 55%.
- ↓ Computer Services were reduced by $2,903.
- ↓ Trips and Training (71500) decreased due to the annual certification training being held in a location closer to Lake County, rather than California, as it was in FY2017.
- ↑ Building Rentals (72510) is a new line item for in FY2018 for $68,000. The department will be paying for rent as per the terms of the Veterans' Assistance Intergovernmental Agreement (IGA) with Lake County.
- ↓ The Indirect Cost Allocation (73195) is reduced $96,936 for FY2018 to better reflect actual expenses and oversight. This reduction, even with the increased cost for rent, account for most of the $37,872 (14%) decrease in contractuals.
- ❖ As a result of the IGA, the Legal Services (71140), Worker's Compensation (72130), and Liability Insurance (72170) lines were new for FY2017, and continue into FY2018,.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Veteran Population | 36,465 | 35,719 | 34,957 | 34,177 |
| VA Claims Submitted | 3,580 | 4,840 | 5,268 | 5,000 |
| Percentage of Veteran Population Assisted | 10% | 14% | 15% | 15% |

- Demographic data are estimates from the U.S. Department of Veterans Affairs - National Center for Veterans Analysis and Statistics.

# Lake County Revenue Budget Comparison Report - Five Year History

F208 - M37X - Veteran's Assistance Commission

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 457,529 | 338,948 | 339,102 | 259,822 | 259,822 | 257,182 | 250,000 |
| A41110 | Prior Year Property Taxes | - | 105 | 124 | - | - | 219 | - |
| A41120 | TIF Districts Property Taxes | 599 | 1,173 | 467 | 500 | 500 | - | 500 |
| **A41X** | **Taxes** | **458,128** | **340,227** | **339,692** | **260,322** | **260,322** | **257,401** | **250,500** |
| A45333 | Grants - State | 6,250 | 16,250 | - | - | - | - | - |
| A45335 | Grants - Nonprofit | 6,250 | - | - | - | 25,000 | 18,750 | - |
| **A45X** | **Intergovernmental** | **12,500** | **16,250** | **-** | **-** | **25,000** | **18,750** | **-** |
| A49920 | Transfers From Other Funds | 29,582 | 33,885 | 33,554 | 32,766 | 32,766 | 31,477 | 32,489 |
| **A49X** | **Transfers .** | **29,582** | **33,885** | **33,554** | **32,766** | **32,766** | **31,477** | **32,489** |
| A48010 | Interest | 3,454 | 939 | 3,160 | 1,001 | 1,001 | 459 | 1,000 |
| A48090 | Reimbursements From Veterans | 6,849 | 500 | 470 | 1,000 | 1,000 | - | 1,000 |
| A49910 | All Other Miscellaneous Revenue | - | - | - | - | - | 144 | - |
| **AHM** | **Miscellaneous .** | **10,303** | **1,438** | **3,630** | **2,001** | **2,001** | **603** | **2,000** |
| **AH4X** | **Total Revenue** | **510,513** | **391,800** | **376,876** | **295,089** | **320,089** | **308,231** | **284,989** |

# Lake County Expense Budget Comparison Report - Five Year History

F208 - M37X - Veteran's Assistance Commission

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 158,183 | 160,982 | 169,181 | 173,941 | 173,941 | 158,484 | 172,132 |
| A51120 | Permanent PT Salaries/Wages | 20,157 | 20,791 | 20,523 | 21,744 | 21,744 | 19,556 | 22,183 |
| A51220 | Vacation payout | - | - | - | - | - | 11,557 | - |
| A51240 | Opt Out Premium | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| A51260 | Incentive payments | - | - | - | - | - | 2,146 | - |
| **AH5X** | **Personnel** | **179,841** | **183,273** | **191,204** | **197,185** | **197,185** | **193,243** | **195,816** |
| A61010 | Office Supplies | 3,246 | 2,573 | 2,314 | 6,228 | 6,228 | 6,352 | 3,000 |
| A61030 | Books Manuals And Periodicals | - | 110 | - | 500 | 500 | - | - |
| **AH6X** | **Commodities** | **3,246** | **2,683** | **2,314** | **6,728** | **6,728** | **6,352** | **3,000** |
| A74080 | H/L/D Employee Benefits | 33,887 | 35,503 | 35,924 | 35,693 | 35,693 | 26,054 | 36,421 |
| A74100 | Retirement Benefits/FICA | 13,351 | 13,598 | 14,185 | 15,085 | 15,085 | 14,442 | 14,983 |
| A74110 | Retirement Benefits/IMRF | 20,079 | 19,044 | 19,370 | 18,298 | 18,298 | 18,313 | 17,506 |
| **AH74X** | **Benefits .** | **67,318** | **68,145** | **69,478** | **69,076** | **69,076** | **58,810** | **68,910** |
| A71140 | Legal Services | - | - | - | 5,000 | 5,000 | 3,684 | 5,000 |
| A71220 | Computer Services | 2,250 | 2,015 | - | 2,093 | 2,093 | - | - |
| A71230 | Software & Online Services | - | - | 4,186 | - | - | - | 2,200 |
| A71340 | Dental Fees | 56,894 | 8,818 | 1,182 | - | 25,000 | 11,167 | - |
| A71450 | Mileage Reimbursement | 503 | 644 | 406 | 1,000 | 1,000 | 275 | - |
| A71470 | Employee Relations | - | - | 1,050 | 1,600 | 1,600 | 1,768 | 1,600 |
| A71500 | Trips And Training | 4,380 | 6,764 | 10,663 | 10,448 | 10,448 | 6,031 | 8,000 |
| A71810 | Dues And Subscriptions | 932 | 611 | 778 | 900 | 900 | 1,800 | 900 |
| A71955 | Cell Phone Allowance | 600 | 900 | 900 | 900 | 900 | 600 | - |
| A71960 | Data/Telecommunications | 147 | - | - | 1,300 | 1,300 | - | - |
| A72120 | Fidelity And Surety Bonds | - | - | 175 | - | - | 175 | 200 |
| A72130 | Worker's Compensation Insurance | - | - | - | 3,894 | 3,894 | - | - |
| A72170 | Liability And Work Comp Insurance | - | - | - | 2,401 | 2,401 | 2,401 | 2,500 |
| A72260 | Office Equip Maintenance And Repairs | 1,764 | 1,027 | - | - | - | - | - |
| A72280 | Equipment Maintenance | - | 132 | - | 1,300 | 1,300 | - | - |
| A72510 | Building Rentals | - | - | - | - | - | - | 68,000 |
| A72530 | Equipment Rental | - | - | 1,156 | - | - | 1,309 | 1,500 |
| A72660 | Needs Related Payment Particip | - | 58 | - | - | - | - | - |
| A72870 | Contract Providers - Other | - | 800 | - | - | - | - | - |
| A73010 | Assistance To Veterans | 140,893 | 101,843 | 82,788 | 100,000 | 100,000 | 82,475 | 100,000 |
| A73195 | Indirect Cost Allocations | 44,075 | 75,927 | 75,927 | 137,988 | 137,988 | 137,988 | 41,052 |
| A79940 | Miscell Contractual Services | - | 8,549 | - | - | - | - | - |
| **AH7X** | **Contractuals** | **252,437** | **208,087** | **179,210** | **268,824** | **293,824** | **249,674** | **230,952** |
| A84030 | Computer Equipment | - | - | 1,884 | 3,276 | 3,276 | 3,276 | - |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **1,884** | **3,276** | **3,276** | **3,276** | **-** |
| **AHEX** | **Total Expenses** | **502,842** | **462,188** | **444,089** | **545,089** | **570,089** | **511,355** | **498,678** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 2,314,495 | 2,317,273 | 2,317,273 | 1,705,615 | (611,658) | -26% |
| AHM Miscellaneous | 770 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **2,315,265** | **2,317,273** | **2,317,273** | **1,705,615** | **(611,658)** | **-26%** |
| AH7X Contractuals | 431,988 | 2,317,273 | 2,317,273 | 1,705,615 | (611,658) | -26% |
| **AHEX Total Expenses** | **431,988** | **2,317,273** | **2,317,273** | **1,705,615** | **(611,658)** | **-26%** |

## BUDGET HIGHLIGHTS:

- Winchester House continues under the management of Transitional Care Management (TCM). Budgeted expenses consist of Management Fees (72280) and Indirect Costs (73195).

# Lake County Revenue Budget Comparison Report - Five Year History

F218 - M41X - Winchester House

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 1,601,351 | 1,333,452 | 2,310,845 | 2,317,273 | 2,317,273 | 2,292,465 | 1,705,615 |
| A41110 | Prior Year Property Taxes | - | 433 | 302 | - | - | 721 | - |
| A41120 | TIF Districts Property Taxes | 2,087 | 3,546 | 3,348 | - | - | - | - |
| **A41X** | **Taxes** | **1,603,438** | **1,337,431** | **2,314,495** | **2,317,273** | **2,317,273** | **2,293,187** | **1,705,615** |
| A45245 | Coinsurance revenue | 447,584 | 374,614 | - | - | - | - | - |
| A45250 | Illinois Public Aid | 4,479,229 | 2,580,435 | - | - | - | - | - |
| A45252 | Public Aid Residents - Other Income | 1,597,178 | 1,325,417 | - | - | - | - | - |
| A45260 | Medicare B | 138,992 | 123,275 | - | - | - | - | - |
| A45265 | Medicare A | 2,111,959 | 1,323,557 | - | - | - | - | - |
| A45267 | Managed Care | 364,170 | 1,487,665 | - | - | - | - | - |
| A45270 | Winchester House Hospice | 313,125 | 179,499 | - | - | - | - | - |
| A45275 | Winchester House Hospice Private Pay | 295,981 | 117,048 | - | - | - | - | - |
| **A45X** | **Intergovernmental** | **9,748,218** | **7,511,510** | **-** | **-** | **-** | **-** | **-** |
| A46380 | Private Pay | 1,972,788 | 1,106,196 | - | - | - | - | - |
| A46970 | Finger Print Fees | - | 65 | - | - | - | - | - |
| **A46X** | **Charges for Services** | **1,972,788** | **1,106,261** | **-** | **-** | **-** | **-** | **-** |
| A49920 | Transfers From Other Funds | 1,000,000 | 7,123,282 | - | - | - | - | - |
| A49999 | Over Short | - | 10 | - | - | - | - | - |
| **A49X** | **Transfers .** | **1,000,000** | **7,123,292** | **-** | **-** | **-** | **-** | **-** |
| A44030 | Other Rentals | - | 160,000 | - | - | - | - | - |
| A48010 | Interest | 2,099 | 323 | 669 | - | - | - | - |
| A48130 | Employee Meal Reimbursement | 2,196 | 1,597 | - | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | 1,081 | 1,893 | 101 | - | - | - | - |
| **AHM** | **Miscellaneous .** | **5,376** | **163,813** | **770** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **14,329,820** | **17,242,308** | **2,315,265** | **2,317,273** | **2,317,273** | **2,293,187** | **1,705,615** |

# Lake County Expense Budget Comparison Report - Five Year History

F218 - M41X - Winchester House

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A61010 | Office Supplies | 18,876 | 20,129 | - | - | - | - | - |
| A61020 | Computer Supplies | 13,451 | 770 | - | - | - | - | - |
| A61030 | Books Manuals And Periodicals | - | 534 | - | - | - | - | - |
| A61040 | Operational Supplies | 72,604 | 34,239 | - | - | - | - | - |
| A61060 | Clothing And Uniforms | - | 128 | - | - | - | - | - |
| A61070 | Craft & Recreational Supplies | 8,067 | 2,869 | - | - | - | - | - |
| A61080 | Food and Provisions | 522,192 | 370,122 | - | - | - | - | - |
| A62010 | Medical Supplies | 393,848 | 222,806 | - | - | - | - | - |
| A62030 | Oxygen | 35,110 | 20,952 | - | - | - | - | - |
| A62040 | Drugs And Medicines | 230,454 | 175,802 | - | - | - | - | - |
| A63020 | Cleaning Supplies | - | 186 | - | - | - | - | - |
| A63040 | Housekeeping Supplies | 24,094 | 15,200 | - | - | - | - | - |
| A65090 | Gasoline | - | 64 | - | - | - | - | - |
| **AH6X** | **Commodities** | **1,318,696** | **863,802** | **-** | **-** | **-** | **-** | **-** |
| A74060 | Health Premiums | - | 19,111 | - | - | - | - | - |
| **AH74X** | **Benefits .** | **-** | **19,111** | **-** | **-** | **-** | **-** | **-** |
| A71125 | Staffing Services Fee | 10,267,421 | 7,270,738 | - | - | - | - | - |
| A71140 | Legal Services | 6,829 | - | - | - | - | - | - |
| A71150 | Consultants | 11,626 | 4,598 | - | - | - | - | - |
| A71220 | Computer Services | 34,488 | 20,565 | - | - | - | - | - |
| A71230 | Software & Online Services | - | 2,516 | - | - | - | - | - |
| A71310 | Laboratory Fees | 10,357 | 6,651 | - | - | - | - | - |
| A71320 | Psychological Services | - | 11,511 | - | - | - | - | - |
| A71330 | Medical Fees | 19,677 | - | - | - | - | - | - |
| A71350 | Radiological Fees | 2,225 | 350 | - | - | - | - | - |
| A71420 | Employee Physicals | - | 2,793 | - | - | - | - | - |
| A71450 | Mileage Reimbursement | - | 1,434 | - | - | - | - | - |
| A71470 | Employee Relations | - | 7,298 | - | - | - | - | - |
| A71500 | Trips And Training | 18,410 | 3,124 | - | - | - | - | - |
| A71520 | Training . | - | 399 | - | - | - | - | - |
| A71525 | Continuing Medical Education | - | 813 | - | - | - | - | - |
| A71610 | Pest Control | 2,820 | 1,920 | - | - | - | - | - |
| A71620 | Laundry And Cleaning | 268,296 | 180,911 | - | - | - | - | - |
| A71650 | Security Services | - | 195 | - | - | - | - | - |
| A71670 | Contracted Custodial Service . | 491,837 | 327,976 | - | - | - | - | - |
| A71810 | Dues And Subscriptions | 13,787 | 155 | - | - | - | - | - |
| A71820 | Dues | - | 368 | - | - | - | - | - |
| A71850 | Advertising | 13,458 | 2,655 | - | - | - | - | - |
| A71910 | Gas For Heating | 174,759 | 170,368 | - | - | - | - | - |
| A71920 | Electricity | 147,735 | 114,449 | - | - | - | - | - |

# Lake County Expense Budget Comparison Report - Five Year History

F218 - M41X - Winchester House

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71930 | Water And Sewer Charges | 92,502 | 27,255 | - | - | - | - | - |
| A71940 | Telephone | 6,136 | 5,339 | - | - | - | - | - |
| A71950 | Cellular Phones | 6,656 | 4,890 | - | - | - | - | - |
| A71960 | Data/Telecommunications | - | 353 | - | - | - | - | - |
| A71970 | Courier Services | - | 81 | - | - | - | - | - |
| A71990 | Ambulance Service | - | 162 | - | - | - | - | - |
| A72170 | Liability And Work Comp Insurance | 268,129 | 775,194 | - | - | - | -28,850 | - |
| A72260 | Office Equip Maintenance And Repairs | - | 543 | - | - | - | - | - |
| A72530 | Equipment Rental | 19,341 | 38,593 | - | - | - | - | - |
| A72815 | Bank Service Charges | - | 572 | - | - | - | - | - |
| A72820 | Postage | 899 | 1,079 | - | - | - | - | - |
| A72840 | Temporary Employment Services | 146,260 | - | - | - | - | - | - |
| A72870 | Contract Providers - Other | 653,627 | 487,930 | - | - | - | - | - |
| A72880 | Management Fees | 716,000 | 619,365 | - | 1,173,480 | 1,173,480 | 1,173,480 | 842,191 |
| A72935 | Permits and Licenses Expense | - | 50 | - | - | - | - | - |
| A73190 | Bad Debt Expense | 477,053 | 3,283,794 | - | - | - | - | - |
| A73195 | Indirect Cost Allocations | 1,109,844 | 1,109,844 | 431,988 | 1,143,793 | 1,143,793 | 1,143,793 | 863,424 |
| A75010 | Bed Tax | 455,069 | 460,816 | - | - | - | - | - |
| A79950 | All Other Miscellaneous | 124,999 | 8,156 | - | - | - | - | - |
| **AH7X** | **Contractuals** | **15,560,239** | **14,955,802** | **431,988** | **2,317,273** | **2,317,273** | **2,288,423** | **1,705,615** |
| A84030 | Computer Equipment | 7,611 | - | - | - | - | - | - |
| A84060 | Furniture And Office Equipment | 47,558 | - | - | - | - | - | - |
| A85070 | All Other Capital Outlay | 29,694 | - | - | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **84,864** | **-** | **-** | **-** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **16,963,798** | **15,838,715** | **431,988** | **2,317,273** | **2,317,273** | **2,288,423** | **1,705,615** |

# *Special Revenue Funds*

*2018 Approved Budget*

Law and Judicial Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 188,439 | 193,000 | 193,000 | 180,000 | (13,000) | -7% |
| AHM Miscellaneous | 1,122 | 446 | 446 | 500 | 54 | 12% |
| **AH4X Total Revenue** | **189,561** | **193,446** | **193,446** | **180,500** | **(12,946)** | **-7%** |
| AH5X Personnel | 106,401 | 108,479 | 108,479 | 97,189 | (11,290) | -10% |
| AH6X Commodities | 1,006 | 2,200 | 2,200 | 2,200 | 0 | 0% |
| AH74X Benefits | 61,057 | 63,613 | 63,613 | 39,528 | (24,084) | -38% |
| AH7X Contractuals | 48,857 | 49,073 | 49,073 | 47,249 | (1,824) | -4% |
| **AHEX Total Expenses** | **217,320** | **223,365** | **223,365** | **186,166** | **(37,199)** | **-17%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 2 | 2 | 2 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- Fees (46010) decreased $13,000 based upon recent activity.
- Regular Salaries and Wages (51110) decreased due to a change in staff. Benefits (74x) have also decreased accordingly.
- Indirect Cost Allocations (73195) decreased by $1,824 due to the reduction in personnel costs.
- The ending fund balance as of November 30, 2016 was $224,088. Based upon the FY2017 modified budget, the ending fund balance at November 30, 2017 will be $194,169. The FY2018 budget will result in a fund balance at November 30, 2018 of $188,503.

### PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Target | FY2018 Target |
|---|---|---|---|---|---|
| Kids' Korner Satisfaction Rating | 100% | 100% | 98.1% | > 95% | > 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

F254 - M323X - Children's Waiting Room

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 161,533 | 170,110 | 188,439 | 193,000 | 193,000 | 179,271 | 180,000 |
| A46040 | Annual Support Fee's | 12,166 | -12,166 | - | - | - | - | - |
| **A46X** | **Charges for Services** | **173,699** | **157,944** | **188,439** | **193,000** | **193,000** | **179,271** | **180,000** |
| A48010 | Interest | 1,400 | 337 | 1,122 | 446 | 446 | 212 | 500 |
| **AHM** | **Miscellaneous .** | **1,400** | **337** | **1,122** | **446** | **446** | **212** | **500** |
| **AH4X** | **Total Revenue** | **175,099** | **158,281** | **189,561** | **193,446** | **193,446** | **179,483** | **180,500** |

# Lake County Expense Budget Comparison Report - Five Year History

F254 - M323X - Children's Waiting Room

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 81,731 | 85,390 | 90,361 | 91,997 | 91,997 | 82,535 | 79,021 |
| A51120 | Permanent PT Salaries/Wages | 13,693 | 14,191 | 16,040 | 16,278 | 16,278 | 13,226 | 16,459 |
| A51140 | Overtime Salaries And Wages | 339 | 462 | - | 205 | 204 | - | 210 |
| A51160 | Holiday Pay | - | - | - | - | - | 227 | - |
| A51180 | Special Pay | 3 | - | - | - | - | - | - |
| A51220 | Vacation payout | - | - | - | - | - | 1,512 | - |
| A51240 | Opt Out Premium | - | - | - | - | - | 1,154 | 1,500 |
| **AH5X** | **Personnel** | **95,766** | **100,043** | **106,401** | **108,479** | **108,479** | **98,653** | **97,189** |
| A61030 | Books Manuals And Periodicals | 412 | 457 | 442 | 450 | 450 | 448 | 450 |
| A61040 | Operational Supplies | 1,459 | 1,455 | 564 | 1,750 | 1,750 | 764 | 1,750 |
| **AH6X** | **Commodities** | **1,870** | **1,912** | **1,006** | **2,200** | **2,200** | **1,212** | **2,200** |
| A74080 | H/L/D Employee Benefits | 40,932 | 42,907 | 43,392 | 44,000 | 44,000 | 26,756 | 22,290 |
| A74100 | Retirement Benefits/FICA | 6,753 | 6,977 | 7,438 | 8,299 | 8,299 | 7,096 | 7,438 |
| A74110 | Retirement Benefits/IMRF | 10,213 | 9,848 | 10,226 | 11,314 | 11,314 | 9,271 | 9,800 |
| **AH74X** | **Benefits .** | **57,898** | **59,732** | **61,057** | **63,613** | **63,613** | **43,124** | **39,528** |
| A71450 | Mileage Reimbursement | 169 | 253 | 64 | 300 | 300 | 99 | 300 |
| A72140 | Unemployment Compensation | 642 | 306 | 306 | 162 | 162 | 162 | 162 |
| A72170 | Liability And Work Comp Insurance | 2,007 | 2,007 | 2,007 | 2,007 | 2,007 | 2,007 | 2,007 |
| A73195 | Indirect Cost Allocations | 15,288 | 15,539 | 16,480 | 16,104 | 16,104 | 16,104 | 14,280 |
| A79920 | Transfers Other Funds | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| A79950 | All Other Miscellaneous | - | 330 | - | 500 | 500 | - | 500 |
| **AH7X** | **Contractuals** | **48,106** | **48,436** | **48,857** | **49,073** | **49,073** | **48,372** | **47,249** |
| **AHEX** | **Total Expenses** | **203,640** | **210,123** | **217,320** | **223,365** | **223,365** | **191,361** | **186,166** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 122,157 | 135,000 | 135,000 | 135,000 | 0 | 0% |
| AHM Miscellaneous | 601 | 300 | 300 | 300 | 0 | 0% |
| **AH4X Total Revenue** | **122,758** | **135,300** | **135,300** | **135,300** | **0** | **0%** |
| AH6X Commodities | 42,521 | 51,624 | 51,624 | 58,500 | 6,876 | 13% |
| AH7X Contractuals | 97,511 | 70,800 | 70,800 | 85,500 | 14,700 | 21% |
| AH8X Capital Expenditures | 21,608 | 16,000 | 16,000 | 10,000 | (6,000) | -38% |
| **AHEX Total Expenses** | **161,641** | **138,424** | **138,424** | **154,000** | **15,576** | **11%** |

## BUDGET HIGHLIGHTS:

- Revenues are projected to remain flat in FY2018.
- ↑ Operational Supplies (61040) increased by $13,000 as items previously budgeted in Medical Supplies (62010), such as exam room cleaning supplies and items used by staff when in the field, are now budgeted here. The Medical Supplies budget has been reduced accordingly.
- ↑ Outreach Supplies (61120) increased $6,000 for promotional and educational supplies.
- ↑ Firearms and Bulletproof Vests (64030) increased $1,500 for protective items for staff when in the field.
- ↓ The Medical Supplies (62010) and All Other Miscellaneous (79950) lines were reduced by $15,000 and $7,000, respectively, based upon current activity.
- ↑ Software Maintenance (71230) increased $12,000 to cover maintenance costs for software used by the office, including death investigation software.
- The fund balance as of November 30, 2016 was $137,677. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $134,553. The FY2018 budget would result in a fund balance at November 30, 2018 of $115,853.

# Lake County Revenue Budget Comparison Report - Five Year History

F267 - M35X - Coroner Fees

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 139,300 | 158,055 | 122,157 | 135,000 | 135,000 | 210 | 135,000 |
| **A46X** | **Charges for Services** | **139,300** | **158,055** | **122,157** | **135,000** | **135,000** | **210** | **135,000** |
| A48010 | Interest | 369 | 304 | 601 | 300 | 300 | 105 | 300 |
| **AHM** | **Miscellaneous .** | **369** | **304** | **601** | **300** | **300** | **105** | **300** |
| **AH4X** | **Total Revenue** | **139,669** | **158,359** | **122,758** | **135,300** | **135,300** | **315** | **135,300** |

# Lake County Expense Budget Comparison Report - Five Year History

F267 - M35X - Coroner Fees

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A61010 | Office Supplies | 9,730 | 8,390 | 8,848 | 8,000 | 8,000 | 7,521 | 9,000 |
| A61020 | Computer Supplies | - | 240 | - | 500 | 500 | - | - |
| A61040 | Operational Supplies | 5,566 | 12,619 | 16,768 | 7,000 | 7,000 | 13,097 | 20,000 |
| A61060 | Clothing And Uniforms | 3,286 | 3,612 | 3,568 | 5,000 | 5,000 | 11,620 | 7,000 |
| A61110 | Tool Allowance | - | 105 | - | 1,500 | 1,500 | - | - |
| A61120 | Outreach Supplies | - | - | - | - | - | 3,575 | 6,000 |
| A62010 | Medical Supplies | - | 56 | 6,467 | 15,000 | 15,000 | - | - |
| A64030 | Firearms and bulletproof vests | 105 | - | 115 | - | - | 4,220 | 1,500 |
| A65020 | Laboratory Supplies | 91 | 37 | - | - | - | - | - |
| A65090 | Gasoline | 13,311 | 11,034 | 6,756 | 14,624 | 14,624 | 8,925 | 15,000 |
| **AH6X** | **Commodities** | **32,088** | **36,093** | **42,521** | **51,624** | **51,624** | **48,958** | **58,500** |
| A71230 | Software & Online Services | - | - | 2,400 | - | - | 2,206 | 12,000 |
| A71310 | Laboratory Fees | - | - | 46,417 | - | - | - | - |
| A71330 | Medical Fees | 900 | - | - | - | - | - | - |
| A71450 | Mileage Reimbursement | 393 | - | - | 1,500 | 1,500 | 233 | - |
| A71500 | Trips And Training | 9,775 | 17,851 | 8,906 | 12,000 | 12,000 | 14,277 | 20,000 |
| A71620 | Laundry And Cleaning | 169 | 3,368 | 9,290 | 10,000 | 10,000 | 9,993 | 12,000 |
| A71650 | Security Services | - | - | 670 | - | - | - | - |
| A71810 | Dues And Subscriptions | 2,392 | 3,760 | 4,388 | 4,000 | 4,000 | 4,930 | 6,500 |
| A71840 | Publications & Legal Notices | - | - | - | - | - | 10 | 8,000 |
| A71940 | Telephone | - | 2,784 | - | - | - | - | - |
| A71950 | Cellular Phones | 9,278 | 523 | 6,603 | 10,000 | 10,000 | 3,799 | 7,000 |
| A71965 | Radio Fees | - | - | 2,038 | 4,800 | 4,800 | 1,932 | 4,000 |
| A71970 | Courier Services | - | 385 | 1,005 | 2,500 | 2,500 | 149 | 1,000 |
| A72210 | Motor Vehicle Maintenance & Repairs | 4,889 | 5,712 | 9,959 | 5,000 | 5,000 | 8,302 | 7,000 |
| A72260 | Office Equip Maintenance And Repairs | 1,175 | 689 | - | 1,000 | 1,000 | - | - |
| A72280 | Equipment Maintenance | 4,277 | 2,200 | 1,184 | 7,500 | 7,500 | 2,570 | 3,000 |
| A72520 | Record Storage | - | - | 1,716 | - | - | 1,839 | 2,000 |
| A72530 | Equipment Rental | 1,974 | 1,796 | 2,935 | 3,000 | 3,000 | 2,754 | 3,000 |
| A72560 | All Other Rentals | - | - | - | 2,500 | 2,500 | - | - |
| A79950 | All Other Miscellaneous | - | 7,679 | - | 7,000 | 7,000 | 211 | - |
| **AH7X** | **Contractuals** | **35,222** | **46,747** | **97,511** | **70,800** | **70,800** | **53,206** | **85,500** |
| A84030 | Computer Equipment | 3,018 | 1,236 | -817 | 6,000 | 6,000 | 8,273 | - |
| A84050 | Laboratory Equipment | 58,795 | 474 | 19,737 | 10,000 | 10,000 | 6,235 | 10,000 |
| A84060 | Furniture And Office Equipment | - | 5,003 | 2,689 | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **61,813** | **6,713** | **21,608** | **16,000** | **16,000** | **14,508** | **10,000** |
| **AHEX** | **Total Expenses** | **129,124** | **89,552** | **161,641** | **138,424** | **138,424** | **116,672** | **154,000** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 989,494 | 1,025,000 | 1,025,000 | 1,000,000 | (25,000) | -2% |
| AHM Miscellaneous | 9,339 | 7,500 | 7,500 | 6,000 | (1,500) | -20% |
| **AH4X Total Revenue** | **998,833** | **1,032,500** | **1,032,500** | **1,006,000** | **(26,500)** | **-3%** |
| AH5X Personnel | 527,482 | 490,425 | 490,425 | 533,671 | 43,246 | 9% |
| AH6X Commodities | 9,358 | 29,000 | 29,000 | 29,000 | 0 | 0% |
| AH74X Benefits | 176,138 | 160,564 | 160,564 | 175,669 | 15,105 | 9% |
| AH7X Contractuals | 398,309 | 640,398 | 923,607 | 684,508 | 44,110 | 7% |
| AH8X Capital Expenditures | 196,103 | 110,500 | 244,908 | 166,700 | 56,200 | 51% |
| **AHEX Total Expenses** | **1,307,390** | **1,430,887** | **1,848,504** | **1,589,548** | **158,661** | **11%** |

## STAFFING SUMMARY:

| Position Type | FY2015 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 7 | 6 | 6 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↓ Court Automation Fees (46010) decreased $25,000 based upon prior year actuals and current year projections.
- ↑ Personnel costs (5x) increased due to proficiency increases for Court Administration staff in FY17 and the filling of a Circuit Clerk project manager position. Benefit costs (74x) are increased accordingly.
- ↑ Software Maintenance (71230) increased $28,685 due to increases in maintenance contract costs.
- ↑ Miscellaneous Contractual Services (79940) increased $15,700 largely due to an increase in existing contracts for service and support.
- ❖ The ending fund balance as of November 30, 2016 was $1,891,316. Based upon the FY17 modified budget, the ending fund balance on November 30, 2016 will be 1,075,312. The FY18 budget will result in a fund balance at November 30, 2017 of $491,764.

# Lake County Revenue Budget Comparison Report - Five Year History

F256 - M31X-32X - Court Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 1,155,267 | 1,095,613 | 989,494 | 1,025,000 | 1,025,000 | 882,829 | 1,000,000 |
| **A46X** | **Charges for Services** | **1,155,267** | **1,095,613** | **989,494** | **1,025,000** | **1,025,000** | **882,829** | **1,000,000** |
| A48010 | Interest | 10,066 | 3,544 | 9,339 | 7,500 | 7,500 | 1,742 | 6,000 |
| **AHM** | **Miscellaneous** | **10,066** | **3,544** | **9,339** | **7,500** | **7,500** | **1,742** | **6,000** |
| **AH4X** | **Total Revenue** | **1,165,333** | **1,099,156** | **998,833** | **1,032,500** | **1,032,500** | **884,571** | **1,006,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F256 - M31X-32X - Court Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 496,222 | 522,797 | 513,007 | 488,329 | 488,329 | 471,515 | 532,646 |
| A51140 | Overtime Salaries And Wages | 249 | 701 | 695 | 2,096 | 2,096 | - | 1,025 |
| A51180 | Special Pay | 3 | 30 | 32 | - | - | - | - |
| A51210 | Performance Appraisals | 2,336 | 2,158 | 2,164 | - | - | - | - |
| A51220 | Vacation payout | - | - | 3,212 | - | - | - | - |
| A51230 | Sick Payout | - | - | 8,371 | - | - | - | - |
| **AH5X** | **Personnel** | **498,809** | **525,686** | **527,482** | **490,425** | **490,425** | **471,515** | **533,671** |
| A61010 | Office Supplies | 417 | - | - | - | - | - | - |
| A61020 | Computer Supplies | 4,867 | 12,666 | 2,151 | 16,500 | 16,500 | 159 | 16,500 |
| A61030 | Books Manuals And Periodicals | - | - | - | 500 | 500 | - | 500 |
| A61040 | Operational Supplies | 8,434 | 11,957 | 7,207 | 12,000 | 12,000 | 3,907 | 12,000 |
| **AH6X** | **Commodities** | **13,719** | **24,623** | **9,358** | **29,000** | **29,000** | **4,066** | **29,000** |
| A74080 | H/L/D Employee Benefits | 90,465 | 92,960 | 82,207 | 71,895 | 71,895 | 75,255 | 81,049 |
| A74100 | Retirement Benefits/FICA | 37,474 | 39,557 | 39,624 | 37,518 | 37,518 | 35,065 | 40,826 |
| A74110 | Retirement Benefits/IMRF | 56,512 | 55,749 | 54,307 | 51,151 | 51,151 | 47,635 | 53,794 |
| **AH74X** | **Benefits .** | **184,451** | **188,266** | **176,138** | **160,564** | **160,564** | **157,955** | **175,669** |
| A71150 | Consultants | - | 162,992 | 3,200 | 100,000 | 159,357 | 67,716 | 100,000 |
| A71210 | Data Processing . | 48,178 | 30,646 | 130,709 | 100,000 | 323,852 | 20,271 | 100,000 |
| A71230 | Software & Online Services | 50,890 | 35,654 | 42,478 | 69,000 | 69,000 | 14,429 | 97,685 |
| A71450 | Mileage Reimbursement | 975 | 85 | 741 | 500 | 500 | 296 | 250 |
| A71470 | Employee Relations | - | - | - | 175 | 175 | - | 150 |
| A71500 | Trips And Training | 7,713 | 5,767 | 2,946 | 15,000 | 15,000 | 4,972 | 15,000 |
| A71810 | Dues And Subscriptions | 4,040 | 10,325 | 3,822 | 7,500 | 7,500 | 3,475 | 7,500 |
| A71955 | Cell Phone Allowance | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 | 1,320 |
| A71960 | Data/Telecommunications | 14,616 | 13,150 | 9,953 | 26,000 | 26,000 | 8,179 | 26,000 |
| A72140 | Unemployment Compensation | 1,070 | 510 | 510 | 510 | 510 | 510 | 510 |
| A72170 | Liability And Work Comp Insurance | 7,610 | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 | 1,150 |
| A72280 | Equipment Maintenance | 98 | - | - | 500 | 500 | - | 500 |
| A73195 | Indirect Cost Allocations | 17,328 | 14,943 | 15,184 | 15,743 | 15,743 | 15,743 | 15,743 |
| A79920 | Transfers Other Funds | 126,318 | 135,080 | 135,399 | 140,000 | 140,000 | 140,000 | 140,000 |
| A79940 | Miscell Contractual Services | 9,543 | 19,484 | 50,897 | 163,000 | 163,000 | 96,017 | 178,700 |
| **AH7X** | **Contractuals** | **289,700** | **431,107** | **398,309** | **640,398** | **923,607** | **374,078** | **684,508** |
| A84030 | Computer Equipment | 97,253 | 115,874 | 190,889 | 110,500 | 244,908 | 24,467 | 166,700 |
| A84060 | Furniture And Office Equipment | - | - | 5,214 | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **97,253** | **115,874** | **196,103** | **110,500** | **244,908** | **24,467** | **166,700** |
| **AHEX** | **Total Expenses** | **1,083,931** | **1,285,557** | **1,307,390** | **1,430,887** | **1,848,504** | **1,032,082** | **1,589,548** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 11,958 | 0 | 0 | 0 | 0 | 0% |
| A46X Charges for Services | 24,595 | 30,000 | 30,000 | 41,000 | 11,000 | 37% |
| AHM Miscellaneous | 420,489 | 452,000 | 452,000 | 426,000 | (26,000) | -6% |
| **AH4X Total Revenue** | **457,042** | **482,000** | **482,000** | **467,000** | **(15,000)** | **-3%** |
| AH7X Contractuals | 717,292 | 460,000 | 619,090 | 334,540 | (125,460) | -27% |
| AH8X Capital Expenditures | 5,471 | 0 | 44,806 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **722,763** | **460,000** | **663,896** | **334,540** | **(125,460)** | **-27%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 1 | 0 | 0 |
| Part Time | 2 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↑ Photograph Fees (46280), which were budgeted for the first time in FY17, is projected to increase by $15,000 based upon recent activity.
- ↓ Computer Services (71220) decreased $147,960 as the Circuit Court Clerk no longer incurring the cost of the e-filing maintenance agreement.
- ↑ Miscellaneous Contractual Services (79940) increased $25,000 due to an increase in both the price and volume of documents to be processed into microfilm.
- ❖ Fund balance as of November 30, 2016 was $74,629. Based on the modified FY2017 budget, the fund balance as of November 30, 2017, would have a deficit of $107,627. The FY2018 budget would result in a fund balance of $24,833 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F258 - M311X - Court Document Storage

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45333 | Grants - State | - | 47,832 | 11,958 | - | - | - | - |
| **A45X** | **Intergovernmental** | **-** | **47,832** | **11,958** | **-** | **-** | **-** | **-** |
| A46280 | Photograph Fee's | - | - | 13,035 | 10,000 | 10,000 | 22,245 | 25,000 |
| A46805 | Enhanced Public Access & E-filing | 13,745 | 11,560 | 11,560 | 20,000 | 20,000 | 10,616 | 16,000 |
| **A46X** | **Charges for Services** | **13,745** | **11,560** | **24,595** | **30,000** | **30,000** | **32,861** | **41,000** |
| A48010 | Interest | 5,927 | -330 | 870 | 2,000 | 2,000 | 123 | 1,000 |
| A48100 | Document Storage Flat Fee | 494,535 | 467,499 | 419,619 | 450,000 | 450,000 | 379,394 | 425,000 |
| **AHM** | **Miscellaneous .** | **500,462** | **467,168** | **420,489** | **452,000** | **452,000** | **379,517** | **426,000** |
| **AH4X** | **Total Revenue** | **514,207** | **526,560** | **457,042** | **482,000** | **482,000** | **412,378** | **467,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F258 - M311X - Court Document Storage

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 129,861 | 133,748 | - | - | - | - | - |
| **AH5X** | **Personnel** | **129,861** | **133,748** | **-** | **-** | **-** | **-** | **-** |
| A74080 | H/L/D Employee Benefits | 10,394 | 8,693 | - | - | - | - | - |
| A74100 | Retirement Benefits/FICA | 9,235 | 9,267 | - | - | - | - | - |
| A74110 | Retirement Benefits/IMRF | 14,898 | 14,308 | - | - | - | - | - |
| **AH74X** | **Benefits .** | **34,527** | **32,268** | **-** | **-** | **-** | **-** | **-** |
| A71150 | Consultants | - | 60,000 | 21,720 | - | - | 7,672 | - |
| A71220 | Computer Services | 1,228,300 | 791,000 | 511,471 | 300,000 | 395,862 | 45,343 | 152,040 |
| A71500 | Trips And Training | - | 26,400 | - | 10,000 | 26,750 | - | 7,500 |
| A72510 | Building Rentals | 16,429 | 16,429 | 16,429 | - | - | - | - |
| A73195 | Indirect Cost Allocations | 19,433 | 19,433 | 19,433 | - | - | - | - |
| A79940 | Miscell Contractual Services | 134,131 | 128,146 | 148,240 | 150,000 | 196,478 | 202,620 | 175,000 |
| **AH7X** | **Contractuals** | **1,398,293** | **1,041,407** | **717,292** | **460,000** | **619,090** | **255,635** | **334,540** |
| A84030 | Computer Equipment | 4,434 | 60,748 | 5,471 | - | 44,806 | 5,471 | - |
| **AH8X** | **Capital Expenditures** | **4,434** | **60,748** | **5,471** | **-** | **44,806** | **5,471** | **-** |
| **AHEX** | **Total Expenses** | **1,567,115** | **1,268,170** | **722,763** | **460,000** | **663,896** | **261,106** | **334,540** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 85,602 | 100,000 | 100,000 | 90,000 | (10,000) | -10% |
| AHM Miscellaneous | 2,485 | 2,000 | 2,000 | 1,000 | (1,000) | -50% |
| **AH4X Total Revenue** | **88,087** | **102,000** | **102,000** | **91,000** | **(11,000)** | **-11%** |
| AH7X Contractuals | 35,000 | 0 | 300,400 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **35,000** | **0** | **300,400** | **0** | **0** | **0%** |

## BUDGET HIGHLIGHTS:

- Electronic Citation Fees (46010) decreased $10,000 based on receipts in recent fiscal years and current activity.
- Expenses are not budgeted, as the office has on-going projects that will be budgeted through the carryover process.
- Fund balance as of November 30, 2016 was $551,304. Based on the FY17 modified budget, the anticipated fund balance as of November 30, 2017 will be $352,904. The FY2018 Budget would result in a fund balance of $443,904 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F257 - M313X - Electronic Citation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 97,993 | 96,382 | 85,602 | 100,000 | 100,000 | 69,769 | 90,000 |
| **A46X** | **Charges for Services** | **97,993** | **96,382** | **85,602** | **100,000** | **100,000** | **69,769** | **90,000** |
| A48010 | Interest | 1,529 | 1,030 | 2,485 | 2,000 | 2,000 | 538 | 1,000 |
| **AHM** | **Miscellaneous** | **1,529** | **1,030** | **2,485** | **2,000** | **2,000** | **538** | **1,000** |
| **AH4X** | **Total Revenue** | **99,522** | **97,411** | **88,087** | **102,000** | **102,000** | **70,307** | **91,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F257 - M313X - Electronic Citation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71210 | Data Processing | - | - | - | - | 50,000 | - | - |
| A71220 | Computer Services | - | - | - | - | 100,000 | - | - |
| A79940 | Miscell Contractual Services | 7,078 | 7,500 | 35,000 | - | 150,400 | - | - |
| **AH7X** | **Contractuals** | **7,078** | **7,500** | **35,000** | **-** | **300,400** | **-** | **-** |
| **AHEX** | **Total Expenses** | **7,078** | **7,500** | **35,000** | **-** | **300,400** | **-** | **-** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 585,382 | 600,000 | 600,000 | 2,200,000 | 1,600,000 | 267% |
| AHM Miscellaneous | 2,634 | 2,000 | 2,000 | 2,000 | 0 | 0% |
| **AH4X Total Revenue** | **588,016** | **602,000** | **602,000** | **2,202,000** | **1,600,000** | **266%** |
| AH7X Contractuals | 585,382 | 602,000 | 602,000 | 2,202,000 | 1,600,000 | 266% |
| **AHEX Total Expenses** | **585,382** | **602,000** | **602,000** | **2,202,000** | **1,600,000** | **266%** |

## BUDGET HIGHLIGHTS:

- The GIS Fee is a flat fee per recorded document. It was increased from $7 to $23 during FY2017 to go into effect in FY2018. It is expected to bring in an approximately additional $1,600,000 of revenue for FY2018, based on an estimated 100,000 recordings.
- The GIS fee is a statutorily authorized fee which must be recorded in a separate fund. The full amount collected will be transferred to the General Fund to offset costs of the GIS program.
- The fund balance as of November 30, 2016 is $184,326. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $184,326. The FY2018 budget would result in a fund balance of $184,326.

# Lake County Revenue Budget Comparison Report - Five Year History

F264 - M22X - GIS Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46930 | GIS Fees | 563,678 | 575,104 | 585,382 | 600,000 | 600,000 | 509,856 | 2,200,000 |
| **A46X** | **Charges for Services** | **563,678** | **575,104** | **585,382** | **600,000** | **600,000** | **509,856** | **2,200,000** |
| A48010 | Interest | 2,381 | 804 | 2,634 | 2,000 | 2,000 | 363 | 2,000 |
| **AHM** | **Miscellaneous .** | **2,381** | **804** | **2,634** | **2,000** | **2,000** | **363** | **2,000** |
| **AH4X** | **Total Revenue** | **566,059** | **575,908** | **588,016** | **602,000** | **602,000** | **510,219** | **2,202,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F264 - M22X - GIS Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | 563,678 | 575,104 | 585,382 | 602,000 | 602,000 | - | 2,202,000 |
| **AH7X** | **Contractuals** | **563,678** | **575,104** | **585,382** | **602,000** | **602,000** | **-** | **2,202,000** |
| **AHEX** | **Total Expenses** | **563,678** | **575,104** | **585,382** | **602,000** | **602,000** | **-** | **2,202,000** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 7,100,010 | 4,642,959 | 6,583,857 | 4,684,906 | 41,947 | 1% |
| A46X Charges for Services | 0 | 8,720 | 8,720 | 10,024 | 1,304 | 15% |
| A49X Transfers | 0 | 61,717 | 61,717 | 61,717 | 0 | 0% |
| **AH4X Total Revenue** | **7,100,010** | **4,713,396** | **6,654,294** | **4,756,647** | **43,251** | **1%** |
| AH5X Personnel | 422,183 | 541,157 | 575,157 | 459,221 | (81,936) | -15% |
| AH6X Commodities | 3,522 | 7,200 | 7,200 | 15,255 | 8,055 | 112% |
| AH74X Benefits | 159,355 | 209,149 | 209,149 | 186,766 | (22,383) | -11% |
| AH7X Contractuals | 6,059,810 | 3,951,112 | 6,827,303 | 4,095,405 | 144,293 | 4% |
| AH8X Capital Expenditures | 3,071 | 4,779 | 4,779 | 0 | (4,779) | -100% |
| **AHEX Total Expenses** | **6,647,942** | **4,713,396** | **7,623,587** | **4,756,647** | **43,251** | **1%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 8 | 8 | 8 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Transfers (49X) are essentially flat. They were increased for FY2017 due to the new Video Gaming Revenue policy that provides Community Development with funds to cover the Administrative costs of reviewing applications and awarding grants in accordance with the Video Gaming Revenue policy.
- Revenues decreased $119,844 largely due to an $852,130 decrease in CDBG Revenue (45040) and HOME revenue (45050). However, ESG Revenue (45045) and federal grants (45334) increased $620,250, which, when combined with other revenue projections, largely offset these decreases.
- Personnel costs (5X) decreased $93,136 largely due to an Accountant position becoming vacant. This position has been unfunded for FY2018 and the dollars have been moved to Temporary Employment Services (72840), as these duties have been outsourced.
- Contractuals (7X) are projected to decrease slightly by $5,615, as the amount of Pass Thru Grants (72990) decreased from FY2017. Previously, these amounts were budgeted in All Other Miscellaneous (79950).
- Capital Expenditures (8X) are down by $4,779, as there are no computer equipment replacements scheduled for FY2018.

- The fund balance as of November 30, 2016 is $349,275. Based upon the FY2017 adopted budget, the fund balance as of November 30, 2017 will be $349,275. The FY2018 budget would result in a fund balance of $349,275 as of November 30, 2018.

### PERFORMANCE INFORMATION:

| Measurement | FY2014 Actual | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|---|
| Lake County Affordable Housing Program Units | 22 | 47 | 10 | 42 | 3 |
| Total Affordable Housing Units | 87 | 125 | 89 | 125 | 100 |
| Housing Projects Monitored Within Cycle | 41% | 53% | 25% | 0% | 35% |
| Human Service Agencies Using ServicePoint | 20 | 25 | 25 | 33 | 43 |
| People Without a Home Rapidly Rehoused | 56 | 208 | 59 | 60 | 65 |
| Non-Profit Agency Funding (Thousands) | $565 | $782 | $1,142 | $1,163 | $1,500 |
| Local Economic Development Projects (Thousands) | $0 | $456 | $503 | $319 | $319 |

# Lake County Revenue Budget Comparison Report - Five Year History

F740 - M29X - HUD Grants / Community Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45040 | CDBG Revenue | 3,224,543 | 2,814,264 | 4,635,361 | 2,968,709 | 3,740,580 | 1,089,417 | 2,633,632 |
| A45045 | ESG Revenue | - | - | - | - | - | 107,371 | 360,332 |
| A45050 | HOME Revenue | 1,175,767 | 1,109,223 | 1,711,656 | 1,674,250 | 2,330,324 | 625,385 | 1,157,197 |
| A45280 | Salary Reimbursement | - | 620 | - | - | - | - | - |
| A45310 | Grants Department of Human Services | - | - | - | - | 27,173 | 36,096 | 37,449 |
| A45330 | Grants - Other | - | - | 12,503 | - | 82,000 | 37,219 | 75,000 |
| A45334 | Grants - Federal | - | - | - | - | 403,782 | 565,916 | 421,296 |
| A45360 | Program Income - Loans | 1,421,246 | 583,542 | 740,490 | - | - | 213,644 | - |
| **A45X** | **Intergovernmental** | **5,821,556** | **4,507,648** | **7,100,010** | **4,642,959** | **6,583,857** | **2,675,048** | **4,684,906** |
| A47150 | User Fee | - | - | - | 8,720 | 8,720 | 3,400 | 10,024 |
| **A46X** | **Charges for Services** | **-** | **-** | **-** | **8,720** | **8,720** | **3,400** | **10,024** |
| A49920 | Transfers From Other Funds | - | - | - | 61,717 | 61,717 | - | 61,717 |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **61,717** | **61,717** | **-** | **61,717** |
| A49910 | All Other Miscellaneous Revenue | 75,354 | - | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **75,354** | **-** | **-** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **5,896,910** | **4,507,648** | **7,100,010** | **4,713,396** | **6,654,294** | **2,678,448** | **4,756,647** |

# Lake County Expense Budget Comparison Report - Five Year History

F740 - M29X -HUD Grants / Community Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 419,826 | 398,527 | 419,456 | 538,536 | 572,536 | 447,117 | 456,536 |
| A51140 | Overtime Salaries And Wages | 3,459 | 3,265 | 1,002 | 2,620 | 2,620 | 1,179 | 2,685 |
| A51220 | Vacation payout | 2,380 | 3,318 | 859 | - | - | 2,692 | - |
| A51240 | Opt Out Premium | -519 | 1,500 | 865 | - | - | - | - |
| **AH5X** | **Personnel** | **425,146** | **406,611** | **422,183** | **541,157** | **575,157** | **450,988** | **459,221** |
| A61010 | Office Supplies | 2,603 | 2,696 | 2,716 | 2,500 | 2,500 | 1,918 | 6,055 |
| A61020 | Computer Supplies | - | 913 | 454 | 2,000 | 2,000 | 712 | 6,500 |
| A61030 | Books Manuals And Periodicals | - | - | 42 | 200 | 200 | 490 | 200 |
| A61040 | Operational Supplies | 1,564 | 901 | 310 | 2,500 | 2,500 | 2,573 | 2,500 |
| A65180 | Miscellaneous Commodities | 6,625 | 20,474 | - | - | - | 54 | - |
| **AH6X** | **Commodities** | **10,792** | **24,985** | **3,522** | **7,200** | **7,200** | **5,748** | **15,255** |
| A74080 | H/L/D Employee Benefits | 77,309 | 74,128 | 87,884 | 117,042 | 117,042 | 114,648 | 105,346 |
| A74100 | Retirement Benefits/FICA | 29,723 | 28,727 | 30,114 | 38,972 | 38,972 | 31,062 | 35,130 |
| A74110 | Retirement Benefits/IMRF | 43,893 | 40,729 | 41,357 | 53,135 | 53,134 | 42,362 | 46,290 |
| **AH74X** | **Benefits .** | **150,924** | **143,585** | **159,355** | **209,149** | **209,149** | **188,072** | **186,766** |
| A71230 | Software & Online Services | - | - | 36,000 | 36,690 | 36,690 | 11,930 | 46,690 |
| A71370 | Reimburseable Charges | - | - | - | - | - | 254 | - |
| A71450 | Mileage Reimbursement | 2,152 | 2,700 | 5,289 | 1,667 | 4,167 | 2,591 | 4,167 |
| A71500 | Trips And Training | 19,905 | 8,225 | 13,993 | 10,700 | 18,200 | 13,338 | 17,858 |
| A71520 | Training . | - | - | 182 | - | - | - | - |
| A71810 | Dues And Subscriptions | 5,424 | 5,082 | 2,564 | 5,000 | 6,000 | 683 | 6,000 |
| A71840 | Publications & Legal Notices | 3,157 | 5,572 | 2,650 | 3,800 | 3,800 | 2,590 | 3,800 |
| A71950 | Cellular Phones | 1,941 | 1,636 | 680 | 720 | 720 | 535 | 720 |
| A72140 | Unemployment Compensation | 852 | 1,755 | 2,855 | 429 | 429 | - | 429 |
| A72170 | Liability And Work Comp Insurance | 12,494 | 11,843 | 16,074 | 7,788 | 7,788 | - | 7,788 |
| A72290 | Building and Storage Bins Maintenance & Repairs | - | - | - | - | - | 54 | - |
| A72530 | Equipment Rental | 2,770 | 4,200 | 4,704 | 6,300 | 6,300 | 4,698 | 6,300 |
| A72820 | Postage | 164 | 477 | 628 | 500 | 500 | 315 | 500 |
| A72840 | Temporary Employment Services | - | - | - | - | 59,209 | 4,000 | 38,681 |
| A72940 | All Other Fees | - | - | - | - | - | 6,740 | - |
| A72990 | Pass Thru Grants | - | - | - | - | 6,135,505 | 1,893,999 | 3,735,442 |
| A73180 | Regulatory Survey, Studies and Compliance Services | - | - | -4,920 | - | - | - | - |
| A73195 | Indirect Cost Allocations | 59,601 | 64,982 | 88,147 | 102,358 | 102,358 | - | 102,358 |
| A79920 | Transfers Other Funds | 26,701 | 12,299 | 26,088 | 27,000 | 27,000 | - | 35,000 |
| A79940 | Miscell Contractual Services | 10,102 | 50,547 | 74,611 | 72,000 | 102,000 | 40,597 | 82,253 |
| A79950 | All Other Miscellaneous | 5,417,371 | 3,761,509 | 5,790,266 | 3,676,160 | 316,637 | 334,136 | 7,419 |
| **AH7X** | **Contractuals** | **5,562,633** | **3,930,826** | **6,059,810** | **3,951,112** | **6,827,303** | **2,316,459** | **4,095,405** |
| A84030 | Computer Equipment | 4,480 | - | 3,071 | 4,779 | 4,779 | 3,214 | - |
| **AH8X** | **Capital Expenditures** | **4,480** | **-** | **3,071** | **4,779** | **4,779** | **3,214** | **-** |

## Lake County Expense Budget Comparison Report - Five Year History

F740 - M29X -HUD Grants / Community Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| **AHEX Total Expenses** | | **6,153,974** | **4,506,006** | **6,647,942** | **4,713,396** | **7,623,587** | **2,964,481** | **4,756,647** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 412,608 | 410,000 | 410,000 | 400,000 | (10,000) | -2% |
| AHM Miscellaneous | 31,463 | 26,868 | 26,868 | 25,800 | (1,068) | -4% |
| **AH4X Total Revenue** | **444,071** | **436,868** | **436,868** | **425,800** | **(11,068)** | **-3%** |
| AH5X Personnel | 138,309 | 140,795 | 140,795 | 138,196 | (2,599) | -2% |
| AH6X Commodities | 100,189 | 100,500 | 100,500 | 100,500 | 0 | 0% |
| AH74X Benefits | 68,344 | 70,456 | 70,456 | 63,295 | (7,161) | -10% |
| AH7X Contractuals | 152,575 | 150,103 | 150,103 | 151,853 | 1,750 | 1% |
| **AHEX Total Expenses** | **459,418** | **461,854** | **461,854** | **453,843** | **(8,010)** | **-2%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 3 | 3 | 3 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Law Library Fees (46010) decreased $10,000 based upon recent activity.
- This fund includes a $67,000 transfer to the General Fund.
- The fund balance as of November 30, 2016 is $335,865. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $310,879. The FY2018 budget would result in a fund balance of $282,836 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F252 - M322X - Law Library

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 321,947 | 292,892 | 412,608 | 410,000 | 410,000 | 398,400 | 400,000 |
| **A46X** | **Charges for Services** | **321,947** | **292,892** | **412,608** | **410,000** | **410,000** | **398,400** | **400,000** |
| A48010 | Interest | 2,343 | 233 | 1,539 | 868 | 868 | 302 | 800 |
| A49910 | All Other Miscellaneous Revenue | 25,598 | 30,299 | 29,924 | 26,000 | 26,000 | 29,021 | 25,000 |
| **AHM** | **Miscellaneous .** | **27,941** | **30,532** | **31,463** | **26,868** | **26,868** | **29,323** | **25,800** |
| **AH4X** | **Total Revenue** | **349,888** | **323,424** | **444,071** | **436,868** | **436,868** | **427,723** | **425,800** |

# Lake County Expense Budget Comparison Report - Five Year History

F252 - M322X - Law Library

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 120,280 | 134,132 | 138,264 | 140,591 | 140,591 | 119,493 | 137,986 |
| A51140 | Overtime Salaries And Wages | 29 | - | 45 | 205 | 204 | 26 | 210 |
| A51220 | Vacation payout | 807 | - | - | - | - | - | - |
| A51240 | Opt Out Premium | 346 | - | - | - | - | - | - |
| **AH5X** | **Personnel** | **121,461** | **134,132** | **138,309** | **140,795** | **140,795** | **119,520** | **138,196** |
| A61010 | Office Supplies | - | 365 | 61 | 400 | 400 | - | 400 |
| A61030 | Books Manuals And Periodicals | 105,167 | 98,792 | 100,063 | 100,000 | 100,000 | 84,758 | 100,000 |
| A61040 | Operational Supplies | 90 | 63 | 64 | 100 | 100 | 84 | 100 |
| **AH6X** | **Commodities** | **105,257** | **99,221** | **100,189** | **100,500** | **100,500** | **84,842** | **100,500** |
| A74080 | H/L/D Employee Benefits | 37,035 | 43,323 | 44,318 | 45,000 | 45,000 | 36,900 | 38,792 |
| A74100 | Retirement Benefits/FICA | 8,811 | 9,832 | 10,148 | 10,771 | 10,771 | 8,780 | 10,572 |
| A74110 | Retirement Benefits/IMRF | 13,218 | 13,822 | 13,878 | 14,685 | 14,685 | 11,934 | 13,930 |
| **AH74X** | **Benefits .** | **59,064** | **66,977** | **68,344** | **70,456** | **70,456** | **57,613** | **63,295** |
| A71220 | Computer Services | 49,424 | 13,897 | 14,578 | 15,000 | 15,000 | 12,745 | 16,500 |
| A71230 | Software & Online Services | 2,500 | 2,500 | 2,550 | 2,500 | 2,500 | 2,601 | 2,700 |
| A71810 | Dues And Subscriptions | 147 | 373 | 262 | 450 | 450 | 267 | 450 |
| A71960 | Data/Telecommunications | 1,478 | 1,312 | 1,234 | 1,200 | 1,200 | 926 | 1,250 |
| A72140 | Unemployment Compensation | 642 | 306 | 306 | 107 | 107 | 107 | 107 |
| A72170 | Liability And Work Comp Insurance | 2,846 | 2,846 | 2,846 | 2,846 | 2,846 | 2,846 | 2,846 |
| A72260 | Office Equip Maintenance And Repairs | - | 592 | - | - | - | - | - |
| A72530 | Equipment Rental | 8,113 | 4,233 | 3,436 | 4,000 | 4,000 | 3,138 | 4,000 |
| A73195 | Indirect Cost Allocations | 78,275 | 57,989 | 60,363 | 57,000 | 57,000 | 57,000 | 57,000 |
| A79920 | Transfers Other Funds | 59,700 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| **AH7X** | **Contractuals** | **203,125** | **151,048** | **152,575** | **150,103** | **150,103** | **146,629** | **151,853** |
| **AHEX** | **Total Expenses** | **488,907** | **451,379** | **459,418** | **461,854** | **461,854** | **408,605** | **453,843** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 10,079,996 | 9,298,663 | 9,298,663 | 9,815,113 | 516,450 | 6% |
| A45X Intergovernmental | 755,305 | 1,049,300 | 1,101,500 | 633,700 | (415,600) | -40% |
| AHM Miscellaneous | 47,710 | 25,637 | 25,637 | 116,545 | 90,908 | 355% |
| **AH4X Total Revenue** | **10,883,010** | **10,373,600** | **10,425,800** | **10,565,358** | **191,758** | **2%** |
| AH6X Commodities | 1,599,670 | 1,970,700 | 2,018,410 | 2,029,900 | 59,200 | 3% |
| AH7X Contractuals | 1,023,766 | 1,195,500 | 1,410,700 | 1,264,000 | 68,500 | 6% |
| AH8X Capital Expenditures | 3,595,950 | 7,207,400 | 17,319,175 | 7,271,458 | 64,058 | 1% |
| **AHEX Total Expenses** | **6,219,386** | **10,373,600** | **20,748,285** | **10,565,358** | **191,758** | **2%** |

## BUDGET HIGHLIGHTS:

- ↑ The State of Illinois projects Tax revenues (41X) to increase $516,450.
- ↓ Intergovernmental Revenues decreased $415,600 due to the completion of construction projects.
- ↑ Expenses for Commodities (6X), Contractuals (7X), and Capital (8X) increased slightly based on the approved project schedule of various road resurfacings in FY2018.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.
- ❖ The fund balance as of November 30, 2016 is $18,180,785. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $7,858,300. The FY2018 budget would result in a fund balance of $7,858,300 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F268 - M43X - Motor Fuel Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41230 | Motor Fuel Tax Allotments | 12,235,914 | 9,345,328 | 10,079,996 | 9,298,663 | 9,298,663 | 8,240,433 | 9,815,113 |
| **A41X** | **Taxes** | **12,235,914** | **9,345,328** | **10,079,996** | **9,298,663** | **9,298,663** | **8,240,433** | **9,815,113** |
| A45400 | Revenue From Other Government Bodies | 719,614 | 497,993 | 78,235 | 440,000 | 492,200 | 103,474 | - |
| A45410 | DOT Signs and Markings Revenue | 114,634 | 119,275 | 113,134 | 125,200 | 125,200 | 69,347 | 131,500 |
| A45430 | DOT Signal Maintenance Rev | 324,081 | 466,912 | 563,935 | 484,100 | 484,100 | 475,925 | 502,200 |
| **A45X** | **Intergovernmental** | **1,158,329** | **1,084,180** | **755,305** | **1,049,300** | **1,101,500** | **648,746** | **633,700** |
| A46630 | Highway-Motor Equipment Service | - | - | - | - | - | 540 | - |
| A46830 | Service Station | 107 | 125 | - | - | - | 438 | - |
| **A46X** | **Charges for Services** | **107** | **125** | **-** | **-** | **-** | **978** | **-** |
| A48010 | Interest | 38,645 | 48,794 | 47,710 | 25,637 | 25,637 | 97,813 | 116,545 |
| **AHM** | **Miscellaneous .** | **38,645** | **48,794** | **47,710** | **25,637** | **25,637** | **97,813** | **116,545** |
| **AH4X** | **Total Revenue** | **13,432,995** | **10,478,427** | **10,883,010** | **10,373,600** | **10,425,800** | **8,987,970** | **10,565,358** |

# Lake County Expense Budget Comparison Report - Five Year History

F268 - M43X - Motor Fuel Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A65030 | Highway Materials | 2,387,710 | 1,314,890 | 1,599,670 | 1,970,700 | 2,018,410 | 1,316,594 | 2,029,900 |
| **AH6X** | **Commodities** | **2,387,710** | **1,314,890** | **1,599,670** | **1,970,700** | **2,018,410** | **1,316,594** | **2,029,900** |
| A79940 | Miscell Contractual Services | 1,019,837 | 1,185,600 | 1,023,766 | 1,195,500 | 1,410,700 | 883,733 | 1,264,000 |
| **AH7X** | **Contractuals** | **1,019,837** | **1,185,600** | **1,023,766** | **1,195,500** | **1,410,700** | **883,733** | **1,264,000** |
| A84075 | Passage Equipment | 31,007 | - | - | - | - | - | - |
| A85020 | Roads & Road Constr & Maintenance | 14,952,402 | 5,740,301 | 3,595,950 | 7,207,400 | 17,319,175 | 8,834,123 | 7,271,458 |
| **AH8X** | **Capital Expenditures** | **14,983,409** | **5,740,301** | **3,595,950** | **7,207,400** | **17,319,175** | **8,834,123** | **7,271,458** |
| **AHEX** | **Total Expenses** | **18,390,956** | **8,240,792** | **6,219,386** | **10,373,600** | **20,748,285** | **11,034,451** | **10,565,358** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 128,538 | 124,000 | 124,000 | 124,500 | 500 | 0% |
| AHM Miscellaneous | 1,283 | 296 | 296 | 500 | 204 | 69% |
| **AH4X Total Revenue** | **129,821** | **124,296** | **124,296** | **125,000** | **704** | **1%** |
| AH7X Contractuals | 180,000 | 180,000 | 180,000 | 160,000 | (20,000) | -11% |
| **AHEX Total Expenses** | **180,000** | **180,000** | **180,000** | **160,000** | **(20,000)** | **-11%** |

## BUDGET HIGHLIGHTS:

- Revenues are projected to be flat for FY2018.
- Expenses are projected to be $20,000 less in FY2018 due to a decrease in the contract cost for the custody exchange facility.
- The ending fund balance as of November 30, 2016 was $249,576. Based upon the FY2017 modified budget, the ending fund balance at November 30, 2017 will be $193,872. The FY2018 budget will result in a fund balance at November 30, 2018 of $158,872.

# Lake County Revenue Budget Comparison Report - Five Year History

F255 - M32X - Neutral Site Custody Exchange Fee

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 149,189 | 135,666 | 128,538 | 124,000 | 124,000 | 120,059 | 124,500 |
| **A46X** | **Charges for Services** | **149,189** | **135,666** | **128,538** | **124,000** | **124,000** | **120,059** | **124,500** |
| A48010 | Interest | 1,253 | 524 | 1,283 | 296 | 296 | 230 | 500 |
| **AHM** | **Miscellaneous** | **1,253** | **524** | **1,283** | **296** | **296** | **230** | **500** |
| **AH4X** | **Total Revenue** | **150,442** | **136,190** | **129,821** | **124,296** | **124,296** | **120,289** | **125,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F255 - M32X - Neutral Site Custody Exchange Fee

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79940 | Miscell Contractual Services | 39,163 | 166,622 | 180,000 | 180,000 | 180,000 | 93,574 | 160,000 |
| **AH7X** | **Contractuals** | **39,163** | **166,622** | **180,000** | **180,000** | **180,000** | **93,574** | **160,000** |
| **AHEX** | **Total Expenses** | **39,163** | **166,622** | **180,000** | **180,000** | **180,000** | **93,574** | **160,000** |

## 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 2,067,579 | 2,072,000 | 2,072,000 | 1,834,000 | (238,000) | -11% |
| AHM Miscellaneous | 16,589 | 1,119 | 1,119 | 1,119 | 0 | 0% |
| **AH4X Total Revenue** | **2,084,169** | **2,073,119** | **2,073,119** | **1,835,119** | **(238,000)** | **-11%** |
| AH6X Commodities | 104,085 | 134,000 | 168,995 | 144,000 | 10,000 | 7% |
| AH7X Contractuals | 1,412,539 | 2,086,121 | 2,137,121 | 1,959,242 | (126,879) | -6% |
| AH8X Capital Expenditures | 207,525 | 206,000 | 206,000 | 166,000 | (40,000) | -19% |
| **AHEX Total Expenses** | **1,724,149** | **2,426,121** | **2,512,116** | **2,269,242** | **(156,879)** | **-6%** |

### BUDGET HIGHLIGHTS:

- ↓ Various revenues are projected to decline in FY2018 based upon current activity. Examples include: Probation Services Operations (46763) decreased by $40,000; Probation Service Fees (46765) decreased by $165,000; Probation – Conditional Discharge (46767) decreased by $40,000; and Probation – Conditional Supervision (46769) decreased by $25,000.
- ↑ Laboratory Supplies (65020) increased by $15,000 due to the increasing frequency and different types of drug testing.
- ↑ Trips and Training (71500) increased by $60,500 due to EPIC training for staff.
- ↓ Transfers Other Funds (79920) decreased to match the FY2016 amount. The result is a decrease in the transfer to Circuit Courts in Fund 101 and Hulse Detention Center.
- ↑ Miscellaneous Contractual Services (79940) increased $200,000 for the planned use of Crime Victim Services Fee dollars.
- ↑ Computer Equipment (84030) decreased $40,000 due to fewer replacements being needed in FY2018.
- ❖ Fund balance as of November 30, 2016 was $3,387,069. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $2,948,072. The FY2018 budget would result in a fund balance of $2,513,949.

# Lake County Revenue Budget Comparison Report - Five Year History

F250 - M321X - Probation Services Fee

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46755 | GPS | 4,080 | 13,265 | 11,605 | 9,000 | 9,000 | 3,845 | 9,000 |
| A46761 | Crime Victims Service Fee | 43,677 | 43,190 | 44,153 | 40,000 | 40,000 | 32,361 | 38,000 |
| A46763 | Probation Services Operations | 312,219 | 309,577 | 278,853 | 300,000 | 300,000 | 230,667 | 260,000 |
| A46764 | Probation Services - Order of Protections | 2,345 | 3,939 | 3,565 | 3,000 | 3,000 | 3,009 | 2,000 |
| A46765 | Probation Service Fees | 1,212,303 | 1,223,932 | 1,219,443 | 1,215,000 | 1,215,000 | 918,449 | 1,050,000 |
| A46766 | Probation - Pretrial | 91,882 | 103,624 | 130,560 | 95,000 | 95,000 | 133,188 | 130,000 |
| A46767 | Probation - Conditional Discharge | 265,122 | 248,269 | 228,148 | 250,000 | 250,000 | 203,469 | 210,000 |
| A46768 | Probation - Court Supervision | 45,389 | 46,987 | 48,854 | 45,000 | 45,000 | 40,628 | 45,000 |
| A46769 | Probation - Conditional Supervision | 115,009 | 120,149 | 102,398 | 115,000 | 115,000 | 78,109 | 90,000 |
| **A46X** | **Charges for Services** | **2,092,027** | **2,112,933** | **2,067,579** | **2,072,000** | **2,072,000** | **1,643,725** | **1,834,000** |
| A48010 | Interest | 7,585 | 6,055 | 16,121 | 1,119 | 1,119 | 3,477 | 1,119 |
| A49910 | All Other Miscellaneous Revenue | 97 | 434 | 468 | - | - | 44 | - |
| **AHM** | **Miscellaneous .** | **7,682** | **6,490** | **16,589** | **1,119** | **1,119** | **3,521** | **1,119** |
| **AH4X** | **Total Revenue** | **2,099,709** | **2,119,423** | **2,084,169** | **2,073,119** | **2,073,119** | **1,647,246** | **1,835,119** |

# Lake County Expense Budget Comparison Report - Five Year History

F250 - M321X - Probation Services Fee

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A61010 | Office Supplies | 4,715 | 1,331 | 761 | 4,000 | 4,000 | 678 | 4,000 |
| A61020 | Computer Supplies | 5,333 | 13,970 | 7,578 | 20,000 | 54,995 | 5,385 | 20,000 |
| A61030 | Books Manuals And Periodicals | - | - | 3,627 | - | - | - | - |
| A61040 | Operational Supplies | 15,258 | 28,524 | 26,395 | 25,000 | 25,000 | 20,275 | 25,000 |
| A65020 | Laboratory Supplies | - | - | 51,358 | 60,000 | 60,000 | 61,574 | 75,000 |
| A65090 | Gasoline | 24,934 | 20,713 | 14,366 | 25,000 | 25,000 | 12,955 | 20,000 |
| **AH6X** | **Commodities** | **50,240** | **64,538** | **104,085** | **134,000** | **168,995** | **100,867** | **144,000** |
| A71220 | Computer Services | 12,476 | 14,950 | 19,346 | 76,000 | 87,000 | 28,024 | 82,200 |
| A71230 | Software & Online Services | 53,058 | 64,322 | 70,555 | 92,000 | 92,000 | 53,799 | 92,000 |
| A71450 | Mileage Reimbursement | 1,050 | 1,747 | 865 | 2,000 | 2,000 | 284 | 2,000 |
| A71500 | Trips And Training | 13,557 | 11,163 | 10,475 | 31,500 | 31,500 | 10,909 | 92,000 |
| A71810 | Dues And Subscriptions | 300 | 987 | 1,485 | 1,500 | 1,500 | 2,125 | 1,500 |
| A71950 | Cellular Phones | 10,712 | 14,832 | 14,255 | 33,000 | 33,000 | 11,649 | 28,000 |
| A72040 | Adult Residential Treatment | 231,747 | 121,204 | 242,170 | 300,000 | 300,000 | 139,227 | 300,000 |
| A72210 | Motor Vehicle Maintenance & Repairs | 15,245 | 17,926 | 13,041 | 18,000 | 18,000 | 12,506 | 18,000 |
| A72280 | Equipment Maintenance | 1,710 | 1,182 | 542 | 2,000 | 2,000 | 487 | 2,000 |
| A72940 | All Other Fees | 115,965 | 104,232 | 111,593 | 138,000 | 138,000 | 97,059 | 138,000 |
| A79920 | Transfers Other Funds | 743,190 | 5,000 | 863,542 | 1,252,121 | 1,252,121 | 863,542 | 863,542 |
| A79940 | Miscell Contractual Services | 69,350 | 66,865 | 64,668 | 140,000 | 180,000 | 1,598 | 340,000 |
| **AH7X** | **Contractuals** | **1,268,359** | **424,409** | **1,412,539** | **2,086,121** | **2,137,121** | **1,221,209** | **1,959,242** |
| A83010 | Motor Vehicles | 56,103 | 87,660 | 95,494 | 96,000 | 96,000 | 61,491 | 96,000 |
| A84030 | Computer Equipment | 34,407 | 31,456 | 112,031 | 110,000 | 110,000 | 15,309 | 70,000 |
| **AH8X** | **Capital Expenditures** | **90,510** | **119,116** | **207,525** | **206,000** | **206,000** | **76,800** | **166,000** |
| **AHEX** | **Total Expenses** | **1,409,109** | **608,064** | **1,724,149** | **2,426,121** | **2,512,116** | **1,398,875** | **2,269,242** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 1,020,723 | 986,553 | 986,553 | 1,486,553 | 500,000 | 51% |
| A49X Transfers | 0 | 155,699 | 155,699 | 0 | (155,699) | -100% |
| AHM Miscellaneous | 10,764 | 3,715 | 3,715 | 3,715 | 0 | 0% |
| **AH4X Total Revenue** | **1,031,486** | **1,145,967** | **1,145,967** | **1,490,268** | **344,301** | **30%** |
| AH5X Personnel | 649,185 | 868,966 | 868,966 | 724,632 | (144,333) | -17% |
| AH6X Commodities | 2,986 | 8,000 | 8,000 | 8,000 | 0 | 0% |
| AH74X Benefits | 272,267 | 384,494 | 384,494 | 295,199 | (89,295) | -23% |
| AH7X Contractuals | 250,835 | 315,373 | 315,373 | 326,537 | 11,164 | 4% |
| AH8X Capital Expenditures | 1,058 | 65,609 | 65,609 | 65,609 | 0 | 0% |
| **AHEX Total Expenses** | **1,176,331** | **1,642,441** | **1,642,441** | **1,419,977** | **(222,464)** | **-14%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 15 | 17 | 15 |
| Part Time | 1 | 1 | 1 |

## BUDGET HIGHLIGHTS:

- ↑ The Recorder Automation Fee is a flat fee per recorded document. It was increased from $10 to $15 during FY2017 to go into effect in FY2018. It is expected to bring in an additional approximately $500,000 of revenue for FY2018, based on an estimated 100,000 recordings.
- ↓ Personnel costs decreased due to the reduction of the Recorder's position inventory by 2 full time personnel.
- ❖ The FY2018 budget reflects an expectation of approximately 100,000 documents, consistent with the historical trend.
- ❖ The fund balance as of November 30, 2016 is $2,226,768. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $1,730,294. The FY2018 budget would result in a fund balance of $1,918,852 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F260 - M22X - Recorder Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 895,784 | 1,001,859 | 1,020,723 | 986,553 | 986,553 | 888,686 | 1,486,553 |
| A46015 | Parking garage fees | 60 | - | - | - | - | - | - |
| **A46X** | **Charges for Services** | **895,724** | **1,001,859** | **1,020,723** | **986,553** | **986,553** | **888,686** | **1,486,553** |
| A49920 | Transfers From Other Funds | - | - | - | 155,699 | 155,699 | - | - |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **155,699** | **155,699** | **-** | **-** |
| A48010 | Interest | 10,828 | 4,164 | 10,764 | 3,715 | 3,715 | 2,065 | 3,715 |
| **AHM** | **Miscellaneous .** | **10,828** | **4,164** | **10,764** | **3,715** | **3,715** | **2,065** | **3,715** |
| **AH4X** | **Total Revenue** | **906,552** | **1,006,022** | **1,031,486** | **1,145,967** | **1,145,967** | **890,751** | **1,490,268** |

# Lake County Expense Budget Comparison Report - Five Year History

F260 - M22X - Recorder Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 608,768 | 616,735 | 642,176 | 802,286 | 802,286 | 513,127 | 652,151 |
| A51120 | Permanent PT Salaries/Wages | 290 | 3,258 | - | 13,516 | 13,516 | - | 17,989 |
| A51140 | Overtime Salaries And Wages | 864 | 928 | 2,740 | 53,164 | 53,164 | 3,423 | 54,493 |
| A51200 | Temporary PT Salaries/Wages | - | - | 2,975 | - | - | 7,369 | - |
| A51210 | Performance Appraisals | 9,155 | 9,659 | 1,295 | - | - | 1,389 | - |
| A51220 | Vacation payout | - | 544 | - | - | - | 3,000 | - |
| A51260 | Incentive payments | - | - | - | - | - | 23,126 | - |
| **AH5X** | **Personnel** | **619,078** | **631,125** | **649,185** | **868,966** | **868,966** | **551,433** | **724,632** |
| A61040 | Operational Supplies | 8,796 | 2,968 | 2,986 | 8,000 | 8,000 | 2,423 | 8,000 |
| **AH6X** | **Commodities** | **8,796** | **2,968** | **2,986** | **8,000** | **8,000** | **2,423** | **8,000** |
| A74080 | H/L/D Employee Benefits | 154,458 | 160,672 | 159,263 | 228,794 | 228,794 | 151,367 | 173,975 |
| A74100 | Retirement Benefits/FICA | 45,453 | 46,200 | 47,689 | 66,476 | 66,476 | 40,075 | 55,434 |
| A74110 | Retirement Benefits/IMRF | 68,760 | 64,858 | 65,315 | 89,223 | 89,223 | 51,485 | 65,790 |
| **AH74X** | **Benefits .** | **268,670** | **271,729** | **272,267** | **384,494** | **384,494** | **242,927** | **295,199** |
| A71220 | Computer Services | 255,430 | 82,294 | 178,225 | 231,336 | 231,336 | 143,547 | 242,000 |
| A71430 | Tuition Reimbursement | - | - | - | 500 | 500 | - | 500 |
| A71450 | Mileage Reimbursement | - | - | - | 500 | 500 | - | 500 |
| A71500 | Trips And Training | 30 | - | - | 1,500 | 1,500 | - | 1,500 |
| A71970 | Courier Services | 8,775 | - | - | - | - | - | - |
| A72280 | Equipment Maintenance | 818 | 2,704 | 1,428 | 7,650 | 7,650 | 482 | 7,650 |
| A72840 | Temporary Employment Services | 29,900 | 30,500 | 31,000 | 32,000 | 32,000 | 32,500 | 32,500 |
| A73195 | Indirect Cost Allocations | 36,887 | 36,887 | 36,887 | 36,887 | 36,887 | 36,887 | 36,887 |
| A79950 | All Other Miscellaneous | 683 | 900 | 3,295 | 5,000 | 5,000 | 480 | 5,000 |
| **AH7X** | **Contractuals** | **332,523** | **153,285** | **250,835** | **315,373** | **315,373** | **213,896** | **326,537** |
| A84030 | Computer Equipment | 52,724 | 17,119 | 1,058 | 55,609 | 55,609 | 41,619 | 55,609 |
| A84060 | Furniture And Office Equipment | - | - | - | 10,000 | 10,000 | - | 10,000 |
| **AH8X** | **Capital Expenditures** | **52,724** | **17,119** | **1,058** | **65,609** | **65,609** | **41,619** | **65,609** |
| **AHEX** | **Total Expenses** | **1,281,791** | **1,076,226** | **1,176,331** | **1,642,441** | **1,642,441** | **1,052,299** | **1,419,977** |

Public Works and Transportation Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 31,101,965 | 33,500,000 | 33,500,000 | 32,100,000 | (1,400,000) | -4% |
| A45X Intergovernmental | 1,194,593 | 4,199,500 | 19,214,056 | 2,974,400 | (1,225,100) | -29% |
| AHM Miscellaneous | 354,167 | 198,900 | 198,900 | 511,385 | 312,485 | 157% |
| **AH4X Total Revenue** | **32,650,725** | **37,898,400** | **52,912,956** | **35,585,785** | **(2,312,615)** | **-6%** |
| AH7X Contractuals | 3,978,560 | 4,329,572 | 4,329,572 | 5,493,100 | 1,163,528 | 27% |
| AH8X Capital Expenditures | 26,944,030 | 33,568,828 | 113,495,103 | 30,092,685 | (3,476,143) | -10% |
| **AHEX Total Expenses** | **30,922,590** | **37,898,400** | **117,824,675** | **35,585,785** | **(2,312,615)** | **-6%** |

## BUDGET HIGHLIGHTS:

- ↓ Tax revenue (41X) has decreased by $1,400,000. These reductions include an adjustment to the State of Illinois' allocation formula, as well as forecasted decreases in sales tax revenue.
- ↓ Intergovernmental Revenues (45X) decreased $1,225,100 in response to projected allotments and revenue from other government bodies due to the completion of construction projects.
- ↑ Contractual expenses (7X) increased $1,163,528 due to bond debt service in FY2018.
- ↓ Capital Expenditures (8X) decreased $3,476,143 based on reduced revenues and the project schedule for FY2018.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.
- ❖ The fund balance as of November 30, 2016 is $78,530,583. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $13,618,864. The FY2018 budget would result in a fund balance of $13,618,864 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F269 - M43X - Sales Tax for Transportation & Public Safety

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41170 | 1/4% Supplemental Sales Tax | 30,300,745 | 30,421,112 | 31,101,965 | 33,500,000 | 33,500,000 | 23,051,427 | 32,100,000 |
| **A41X** | **Taxes** | **30,300,745** | **30,421,112** | **31,101,965** | **33,500,000** | **33,500,000** | **23,051,427** | **32,100,000** |
| A45150 | Highway Dept Rent Right Of Way | - | - | - | - | - | 33,264 | - |
| A45400 | Revenue From Other Government Bodies | 14,607,908 | 6,588,206 | 1,194,593 | 4,199,500 | 19,214,056 | 5,037,350 | 2,974,400 |
| A45410 | DOT Signs and Markings Revenue | - | - | - | - | - | -33,264 | - |
| **A45X** | **Intergovernmental** | **14,607,908** | **6,588,206** | **1,194,593** | **4,199,500** | **19,214,056** | **5,037,350** | **2,974,400** |
| A48010 | Interest | 280,879 | 144,046 | 354,167 | 198,900 | 198,900 | 74,371 | 511,385 |
| **AHM** | **Miscellaneous .** | **280,879** | **144,046** | **354,167** | **198,900** | **198,900** | **74,371** | **511,385** |
| **AH4X** | **Total Revenue** | **45,189,533** | **37,153,364** | **32,650,725** | **37,898,400** | **52,912,956** | **28,163,148** | **35,585,785** |

# Lake County Expense Budget Comparison Report - Five Year History

F269 - M43X - Sales Tax for Transportation & Public Safety

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | 49,553 | 22,646 | 400 | 119,500 | 119,500 | 3,164 | 121,900 |
| A79920 | Transfers Other Funds | 9,144,795 | 3,979,183 | 3,978,160 | 4,210,072 | 4,210,072 | 3,524,256 | 5,371,200 |
| **AH7X** | **Contractuals** | **9,194,348** | **4,001,829** | **3,978,560** | **4,329,572** | **4,329,572** | **3,527,419** | **5,493,100** |
| A85020 | Roads & Road Constr & Maintenance | 19,673,770 | 28,617,570 | 26,944,030 | 33,568,828 | 113,495,103 | 20,857,119 | 30,092,685 |
| **AH8X** | **Capital Expenditures** | **19,673,770** | **28,617,570** | **26,944,030** | **33,568,828** | **113,495,103** | **20,857,119** | **30,092,685** |
| **AHEX** | **Total Expenses** | **28,868,118** | **32,619,399** | **30,922,590** | **37,898,400** | **117,824,675** | **24,384,539** | **35,585,785** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 210,223 | 167,000 | 167,000 | 200,000 | 33,000 | 20% |
| AHM Miscellaneous | 6,314 | 1,635 | 1,635 | 1,635 | 0 | 0% |
| **AH4X Total Revenue** | **216,537** | **168,635** | **168,635** | **201,635** | **33,000** | **20%** |
| AH7X Contractuals | 198,537 | 168,635 | 168,635 | 200,000 | 31,365 | 19% |
| **AHEX Total Expenses** | **198,537** | **168,635** | **168,635** | **200,000** | **31,365** | **19%** |

## 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, 2016 was $1,364,288. It is expected to remain constant throughout FY2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F270 - M110X - Solid Waste Management Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46850 | All Other Charges For Services | 235,616 | 240,740 | 210,223 | 167,000 | 167,000 | 150,067 | 200,000 |
| **A46X** | **Charges for Services** | **235,616** | **240,740** | **210,223** | **167,000** | **167,000** | **150,067** | **200,000** |
| A48010 | Interest | 5,368 | 2,318 | 6,314 | 1,635 | 1,635 | 1,276 | 1,635 |
| **AHM** | **Miscellaneous .** | **5,368** | **2,318** | **6,314** | **1,635** | **1,635** | **1,276** | **1,635** |
| **AH4X** | **Total Revenue** | **240,984** | **243,059** | **216,537** | **168,635** | **168,635** | **151,343** | **201,635** |

# Lake County Expense Budget Comparison Report - Five Year History

F270 - M1110X - Solid Waste Management Tax

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | 222,990 | 200,000 | 198,537 | 168,635 | 168,635 | 150,067 | 200,000 |
| **AH7X** | **Contractuals** | **222,990** | **200,000** | **198,537** | **168,635** | **168,635** | **150,067** | **200,000** |
| **AHEX** | **Total Expenses** | **222,990** | **200,000** | **198,537** | **168,635** | **168,635** | **150,067** | **200,000** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 54,226 | 54,000 | 54,000 | 50,000 | (4,000) | -7% |
| AHM Miscellaneous | 954 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **55,181** | **54,000** | **54,000** | **50,000** | **(4,000)** | **-7%** |
| AH6X Commodities | 0 | 15,600 | 15,600 | 15,000 | (600) | -4% |
| AH7X Contractuals | 0 | 20,000 | 20,000 | 20,000 | 0 | 0% |
| AH8X Capital Expenditures | 0 | 20,000 | 20,000 | 20,000 | 0 | 0% |
| **AHEX Total Expenses** | **0** | **55,600** | **55,600** | **55,000** | **(600)** | **-1%** |

## BUDGET HIGHLIGHTS:

- The ending fund balance as of November 30, 2016 was $261,342. Based upon the FY2017 modified budget, the ending fund balance on November 30, 2017 will be 259,742. The FY18 budget will result in a fund balance at November 30, 2018 of $254,742.

# Lake County Revenue Budget Comparison Report - Five Year History

F263 - M33X - State's Attorney Records Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46255 | STAA - States Attorney Automation | - | 60,197 | 54,226 | 54,000 | 54,000 | 44,885 | 50,000 |
| **A46X** | **Charges for Services** | **-** | **60,197** | **54,226** | **54,000** | **54,000** | **44,885** | **50,000** |
| A49920 | Transfers From Other Funds | - | 145,418 | - | - | - | - | - |
| **A49X** | **Transfers .** | **-** | **145,418** | **-** | **-** | **-** | **-** | **-** |
| A48010 | Interest | - | 546 | 954 | - | - | 254 | - |
| **AHM** | **Miscellaneous .** | **-** | **546** | **954** | **-** | **-** | **254** | **-** |
| **AH4X** | **Total Revenue** | **-** | **206,162** | **55,181** | **54,000** | **54,000** | **45,140** | **50,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F263 - M33X - State's Attorney Records Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A65180 | Miscellaneous Commodities | - | - | - | 15,600 | 15,600 | - | 15,000 |
| **AH6X** | **Commodities** | **-** | **-** | **-** | **15,600** | **15,600** | **-** | **15,000** |
| A79950 | All Other Miscellaneous | - | - | - | 20,000 | 20,000 | - | 20,000 |
| **AH7X** | **Contractuals** | **-** | **-** | **-** | **20,000** | **20,000** | **-** | **20,000** |
| A85070 | All Other Capital Outlay | - | - | - | 20,000 | 20,000 | - | 20,000 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **20,000** | **20,000** | **-** | **20,000** |
| **AHEX** | **Total Expenses** | **-** | **-** | **-** | **55,600** | **55,600** | **-** | **55,000** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 24,460 | 25,000 | 25,000 | 20,000 | (5,000) | -20% |
| AHM Miscellaneous | 108,699 | 52,270 | 52,270 | 70,770 | 18,500 | 35% |
| **AH4X Total Revenue** | **133,159** | **77,270** | **77,270** | **90,770** | **13,500** | **17%** |
| AH6X Commodities | 0 | 500 | 500 | 500 | 0 | 0% |
| AH7X Contractuals | 40,804 | 43,800 | 67,245 | 89,800 | 46,000 | 105% |
| AH8X Capital Expenditures | 5,776 | 2,400 | 2,400 | 2,400 | 0 | 0% |
| **AHEX Total Expenses** | **46,580** | **46,700** | **70,145** | **92,700** | **46,000** | **99%** |

## BUDGET HIGHLIGHTS:

- Revenues for the Tax Sale Automation Fund are budgeted to increase by $13,500.
- Expenses for the Tax Sale Automation Fund increased $46,000 due to the implementation of the Tyler Tax software and related hosting fees.
- The fund balance as of November 30, 2016 is $678,147. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $685,272. The FY2018 budget would result in a fund balance of $683,342 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F266 - M201X - Total GL Entity

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41140 | Proceeds Of Tax Sales | 29,610 | 27,270 | 24,460 | 25,000 | 25,000 | 21,990 | 20,000 |
| **A41X** | **Taxes** | **29,610** | **27,270** | **24,460** | **25,000** | **25,000** | **21,990** | **20,000** |
| A48010 | Interest | 2,480 | 1,136 | 3,346 | 770 | 770 | 692 | 770 |
| A49910 | All Other Miscellaneous Revenue | 32,141 | 35,305 | 105,353 | 51,500 | 51,500 | 63,051 | 70,000 |
| **AHM** | **Miscellaneous .** | **34,621** | **36,441** | **108,699** | **52,270** | **52,270** | **63,743** | **70,770** |
| **AH4X** | **Total Revenue** | **64,231** | **63,711** | **133,159** | **77,270** | **77,270** | **85,733** | **90,770** |

# Lake County Expense Budget Comparison Report - Five Year History

F266 - M201X - Total GL Entity

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A61040 | Operational Supplies | 1,095 | 448 | - | 500 | 500 | - | 500 |
| **AH6X** | **Commodities** | **1,095** | **448** | **-** | **500** | **500** | **-** | **500** |
| A71230 | Software & Online Services | - | - | - | - | 23,445 | 13,474 | 47,000 |
| A71250 | Document Imaging | 119 | - | - | - | - | - | - |
| A72510 | Building Rentals | 1,013 | 979 | - | 1,000 | 1,000 | - | - |
| A79920 | Transfers Other Funds | 26,800 | 26,800 | 26,800 | 26,800 | 26,800 | - | 26,800 |
| A79940 | Miscell Contractual Services | 15,325 | 14,061 | 14,004 | 16,000 | 16,000 | - | 16,000 |
| **AH7X** | **Contractuals** | **43,256** | **41,839** | **40,804** | **43,800** | **67,245** | **13,474** | **89,800** |
| A84030 | Computer Equipment | - | 1,350 | - | 2,400 | 2,400 | - | 2,400 |
| A84040 | Computer System Software | - | - | 5,776 | - | - | - | - |
| **AH8X** | **Capital Expenditures** | **-** | **1,350** | **5,776** | **2,400** | **2,400** | **-** | **2,400** |
| **AHEX** | **Total Expenses** | **44,351** | **43,638** | **46,580** | **46,700** | **70,145** | **13,474** | **92,700** |

# 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 non-interstate highway roads are being repaired or constructed.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A43X Fines and Forfeitures | 71,597 | 55,000 | 55,000 | 55,000 | 0 | 0% |
| **AH4X Total Revenue** | **71,597** | **55,000** | **55,000** | **55,000** | **0** | **0%** |
| AH7X Contractuals | 0 | 55,000 | 55,000 | 60,000 | 5,000 | 9% |
| AH8X Capital Expenditures | 0 | 23,297 | 23,297 | 31,426 | 8,129 | 35% |
| **AHEX Total Expenses** | **0** | **78,297** | **78,297** | **91,426** | **13,129** | **17%** |

## BUDGET HIGHLIGHTS:

- Revenues are projected to be flat in FY2018.
- ↑ Contractual expenses increased $5,000. These dollars will be transferred to Highway Patrol to cover the cost of officer patrols in non-interstate highway construction zones.
- ↑ Capital Expenditures increased $8,129. These dollars will be used to purchase equipment used by officers patrolling non-interstate highway construction zones, including a trailer with traffic data collection capability, radar detectors, and breath alcohol testers.
- Fund balance as of November 30, 2016 was $274,439. Based on the FY2017 budget, the anticipated fund balance as of November 30, 2017 will be $251,142. The FY2018 Budget would result in a fund balance of $214,716 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F253 - M31X - Transportation Safety Hire-Back

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A43040 | Traffic Fees | 78,971 | 89,015 | 71,597 | 55,000 | 55,000 | 21,880 | 55,000 |
| **A43X** | **Fines and Forfeitures** | **78,971** | **89,015** | **71,597** | **55,000** | **55,000** | **21,880** | **55,000** |
| **AH4X** | **Total Revenue** | **78,971** | **89,015** | **71,597** | **55,000** | **55,000** | **21,880** | **55,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F253 - M31X - Transportation Safety Hire-Back

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79920 | Transfers Other Funds | - | - | - | 55,000 | 55,000 | - | 60,000 |
| **AH7X** | **Contractuals** | **-** | **-** | **-** | **55,000** | **55,000** | **-** | **60,000** |
| A84020 | Radios & Electronic Equipment | - | - | - | 23,297 | 23,297 | 22,936 | 31,426 |
| **AH8X** | **Capital Expenditures** | **-** | **-** | **-** | **23,297** | **23,297** | **22,936** | **31,426** |
| **AHEX** | **Total Expenses** | **-** | **-** | **-** | **78,297** | **78,297** | **22,936** | **91,426** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A46X Charges for Services | 76,184 | 74,400 | 74,400 | 73,400 | (1,000) | -1% |
| A49X Transfers | 0 | 6,250 | 6,250 | 0 | (6,250) | -100% |
| AHM Miscellaneous | 369 | 175 | 175 | 0 | (175) | -100% |
| **AH4X Total Revenue** | **76,553** | **80,825** | **80,825** | **73,400** | **(7,425)** | **-9%** |
| AH5X Personnel | 33,927 | 34,571 | 34,571 | 34,899 | 329 | 1% |
| AH74X Benefits | 26,540 | 27,644 | 27,644 | 27,466 | (178) | -1% |
| AH7X Contractuals | 1,796 | 4,816 | 4,816 | 3,174 | (1,642) | -34% |
| **AHEX Total Expenses** | **62,263** | **67,031** | **67,031** | **65,539** | **(1,491)** | **-2%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 1 | 1 | 1 |
| Part Time | 0 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- Revenues and expenses for the Vital Records Automation Fund (Fund 262) are anticipated to remain virtually flat for FY2018.
- The fund balance as of November 30, 2016 is $82,056. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be $95,850. The FY2018 budget would result in a fund balance of $109,748 as of November 30, 2018.

# Lake County Revenue Budget Comparison Report - Five Year History

F262 - M212X - Vital Records Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A46010 | Fees | 76,042 | 77,551 | 76,184 | 74,400 | 74,400 | 71,588 | 73,400 |
| **A46X** | **Charges for Services** | **76,042** | **77,551** | **76,184** | **74,400** | **74,400** | **71,588** | **73,400** |
| A49920 | Transfers From Other Funds | - | - | - | 6,250 | 6,250 | - | - |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **6,250** | **6,250** | **-** | **-** |
| A48010 | Interest | 205 | 85 | 369 | 175 | 175 | 78 | - |
| **AHM** | **Miscellaneous .** | **205** | **85** | **369** | **175** | **175** | **78** | **-** |
| **AH4X** | **Total Revenue** | **76,247** | **77,636** | **76,553** | **80,825** | **80,825** | **71,666** | **73,400** |

# Lake County Expense Budget Comparison Report - Five Year History

F262 - M212X - Vital Records Automation

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 25,968 | 30,810 | 33,429 | 33,548 | 33,548 | 30,379 | 34,387 |
| A51140 | Overtime Salaries And Wages | 298 | - | 498 | 1,023 | 1,023 | 181 | 513 |
| **AH5X** | **Personnel** | **26,266** | **30,810** | **33,927** | **34,571** | **34,571** | **30,559** | **34,899** |
| A74080 | H/L/D Employee Benefits | 19,900 | 21,274 | 21,440 | 21,393 | 21,393 | 20,439 | 21,278 |
| A74100 | Retirement Benefits/FICA | 1,690 | 1,948 | 2,146 | 2,645 | 2,645 | 1,862 | 2,670 |
| A74110 | Retirement Benefits/IMRF | 2,550 | 2,743 | 2,954 | 3,606 | 3,606 | 2,539 | 3,518 |
| **AH74X** | **Benefits .** | **24,140** | **25,966** | **26,540** | **27,644** | **27,644** | **24,841** | **27,466** |
| A71450 | Mileage Reimbursement | 51 | - | - | - | - | 52 | - |
| A71470 | Employee Relations | - | - | - | 50 | 50 | - | 50 |
| A72140 | Unemployment Compensation | 214 | 214 | - | - | - | - | - |
| A72280 | Equipment Maintenance | - | - | - | 1,315 | 1,315 | - | 1,380 |
| A73195 | Indirect Cost Allocations | 2,247 | 1,635 | 1,796 | 3,451 | 3,451 | 3,451 | 1,744 |
| **AH7X** | **Contractuals** | **2,512** | **1,849** | **1,796** | **4,816** | **4,816** | **3,503** | **3,174** |
| **AHEX** | **Total Expenses** | **52,918** | **58,625** | **62,263** | **67,031** | **67,031** | **58,903** | **65,539** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 5,626,760 | 4,574,472 | 5,077,578 | 4,854,282 | 279,810 | 6% |
| A49X Transfers | 217,194 | 260,000 | 260,000 | 260,000 | 0 | 0% |
| **AH4X Total Revenue** | **5,843,954** | **4,834,472** | **5,337,578** | **5,114,282** | **279,810** | **6%** |
| AH5X Personnel | 1,597,404 | 1,709,128 | 1,709,128 | 1,699,576 | (9,552) | -1% |
| AH6X Commodities | 18,097 | 18,050 | 18,050 | 18,170 | 120 | 1% |
| AH74X Benefits | 543,531 | 594,287 | 594,287 | 607,767 | 13,480 | 2% |
| AH7X Contractuals | 4,029,351 | 2,492,532 | 2,995,638 | 2,788,769 | 296,237 | 12% |
| AH8X Capital Expenditures | 11,137 | 20,475 | 20,475 | 0 | (20,475) | -100% |
| **AHEX Total Expenses** | **6,199,518** | **4,834,472** | **5,337,578** | **5,114,282** | **279,810** | **6%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 23 | 25 | 23 |
| Part Time | 1 | 0 | 0 |

## BUDGET HIGHLIGHTS:

- ↑ State Grant Revenue (45333) has increased by $279,814 as many Illinois metropolitan areas' unemployment is trending higher than the national average, resulting in Lake County receiving additional funds.
- ↑ In response to increased grant revenue, increased program expenditures are in Client Tuition (72680), Dues and Subscriptions (71810), and All Other Miscellaneous (79950) for FY18.
- ↓ Regular Salaries and Wages (51110) decreased because of the elimination of a Research Analyst position and a Youth Career Specialist position.
- ↑ The $109,634 in Permanent PT Salaries/Wages (51120) is to pay Work Experience program employees, it is budgeted in Contract Providers (72870) then transferred between budget lines. It is a new program enacted after the budgeting process was completed in FY2017.
- ↑ Consultants (71150) increased by approximately $20,000, as Lake County Partners has added additional activities to the current agreement, such as joint marketing and branding, additional development, and reporting on salesforce.

- ↑ Workforce is budgeting incumbent worker and OJT (on-job-training) in All Other Miscellaneous (79950) at $180,000 as these expenses were previously budgeted in Client Tuition (72680).
- ↓ Building Rentals (72510) decreased by $15,446 because parking garage rentals are now broken out separately in All Other Rentals (72560).
- ↑ Indirect Cost Allocations (73195), as a result of the most recent audit, have increased to workforce by $61,904
- ❖ Based upon the FY2017 modified budget and the FY2018 budget, the fund balance will remain unchanged.

## PERFORMANCE INFORMATION:

| Measurement | PY2016 Actual | PY2017 Projected | PY2018 Target |
|---|---|---|---|
| **WIA Adult Workers** | | | |
| Enrollments | 292 | 263 | 225 |
| Enrollments as Percent of Goal | 94% | 82% | 80% |
| Program Completers | 121 | 155 | NA |
| Entered Employment | 84 | 113 | NA |
| Entered Employment as Percent of Program Completers | 69% | 73% | 70% |
| Average Wage | $15.12 | $14.66 | $14.42 |
| **WIA Dislocated Workers** | | | |
| Enrollments | 399 | 286 | 275 |
| Enrollments as Percent of Goal | 122% | 72% | 80% |
| Program Completers | 195 | 243 | NA |
| Entered Employment | 152 | 176 | NA |
| Entered Employment as Percent of Program Completers | 78% | 64% | 70% |
| Average Wage | $27.74 | $26.02 | $25.00 |
| **WIA Youth Workers** | | | |
| Enrollments | 230 | 241 | 200 |
| Enrollments as Percent of Goal | 83% | 88% | 80% |
| Program Completers | 122 | 98 | NA |
| Entered Employment | 54 | 36 | NA |
| Entered Employment as Percent of Program Completers | 44% | 37% | 70% |
| Average Wage | $9.93 | $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

F750 - M40402X - Workforce Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45332 | Grants - County | 237,412 | 215,321 | - | - | - | - | - |
| A45333 | Grants - State | 6,098,295 | 5,388,063 | 5,626,760 | 4,574,472 | 5,077,578 | 4,001,182 | 4,854,282 |
| **A45X** | **Intergovernmental** | **6,335,707** | **5,603,384** | **5,626,760** | **4,574,472** | **5,077,578** | **4,001,182** | **4,854,282** |
| A49920 | Transfers From Other Funds | 180,854 | 237,713 | 217,194 | 260,000 | 260,000 | - | 260,000 |
| **A49X** | **Transfers .** | **180,854** | **237,713** | **217,194** | **260,000** | **260,000** | **-** | **260,000** |
| A48320 | Proceeds From Sale Of Assets | 756 | 740 | - | - | - | 1,169 | - |
| A49910 | All Other Miscellaneous Revenue | - | - | - | - | - | 18,828 | - |
| **AHM** | **Miscellaneous .** | **756** | **740** | **-** | **-** | **-** | **19,997** | **-** |
| **AH4X** | **Total Revenue** | **6,517,317** | **5,841,837** | **5,843,954** | **4,834,472** | **5,337,578** | **4,021,179** | **5,114,282** |

# Lake County Expense Budget Comparison Report - Five Year History

F750 - M40402X - Workforce Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 1,507,920 | 1,389,883 | 1,259,143 | 1,387,491 | 1,387,491 | 1,202,141 | 1,357,953 |
| A51120 | Permanent PT Salaries/Wages | 678 | 36,936 | 63,278 | - | - | 139,623 | - |
| A51130 | Payroll Accrual Year End | - | - | 67,027 | - | - | - | - |
| A51140 | Overtime Salaries And Wages | 5,592 | 3,933 | 3,658 | - | - | 3,232 | - |
| A51200 | Temporary PT Salaries/Wages | - | 220,820 | 201,759 | 320,137 | 320,137 | 204,331 | 340,123 |
| A51240 | Opt Out Premium | 5,307 | 4,615 | 2,538 | 1,500 | 1,500 | 1,442 | 1,500 |
| **AH5X** | **Personnel** | **1,519,497** | **1,656,188** | **1,597,404** | **1,709,128** | **1,709,128** | **1,550,769** | **1,699,576** |
| A61010 | Office Supplies | 16,200 | 15,873 | 10,251 | 16,500 | 16,500 | 9,639 | 11,970 |
| A61020 | Computer Supplies | 229 | 202 | 2,175 | - | - | 350 | - |
| A61040 | Operational Supplies | - | 2,404 | 5,124 | - | - | 120 | 5,000 |
| A61080 | Food and Provisions | 983 | 1,140 | 547 | 1,550 | 1,550 | - | 1,200 |
| A65180 | Miscellaneous Commodities | 30 | 20 | - | - | - | - | - |
| **AH6X** | **Commodities** | **17,441** | **19,638** | **18,097** | **18,050** | **18,050** | **10,109** | **18,170** |
| A74080 | H/L/D Employee Benefits | 239,761 | 283,891 | 292,385 | 318,667 | 318,667 | 283,392 | 348,259 |
| A74100 | Retirement Benefits/FICA | 112,505 | 122,490 | 117,550 | 130,748 | 130,748 | 114,009 | 122,475 |
| A74110 | Retirement Benefits/IMRF | 139,754 | 140,743 | 133,596 | 144,872 | 144,872 | 116,670 | 137,033 |
| **AH74X** | **Benefits .** | **492,020** | **547,123** | **543,531** | **594,287** | **594,287** | **514,071** | **607,767** |
| A71150 | Consultants | 24,077 | 90,557 | 92,293 | 80,723 | 80,723 | 61,042 | 100,000 |
| A71230 | Software & Online Services | 4,450 | 5,166 | 4,030 | - | - | - | 1,500 |
| A71450 | Mileage Reimbursement | 7,950 | 6,591 | 5,291 | 6,501 | 6,501 | 2,752 | 5,400 |
| A71500 | Trips And Training | 27,481 | 34,939 | 33,023 | 29,650 | 29,650 | 13,337 | 20,500 |
| A71650 | Security Services | 33,002 | 28,222 | 27,334 | 28,222 | 28,222 | 24,652 | 27,000 |
| A71810 | Dues And Subscriptions | 23,848 | 4,656 | 13,265 | 4,655 | 4,655 | 24,788 | 43,470 |
| A71820 | Dues | 12,000 | 2,727 | 27,575 | 19,200 | 19,200 | 2,500 | - |
| A71840 | Publications & Legal Notices | 31 | 18 | - | 40 | 40 | - | - |
| A71850 | Advertising | - | - | - | 651 | 651 | - | - |
| A71920 | Electricity | 25,270 | 22,493 | 34,519 | 22,493 | 22,493 | 18,748 | 29,352 |
| A71930 | Water And Sewer Charges | 292 | 335 | 459 | 335 | 335 | 262 | 384 |
| A71940 | Telephone | 717 | 788 | 935 | 750 | 750 | 1,149 | 1,246 |
| A71950 | Cellular Phones | 742 | 832 | 816 | 840 | 840 | - | - |
| A71970 | Courier Services | - | - | 49 | - | - | - | - |
| A72250 | Bldg & Grounds Maintenance & Repairs | 8,949 | 11,395 | 8,640 | 11,396 | 11,396 | 7,656 | 8,640 |
| A72510 | Building Rentals | 193,769 | 177,300 | 164,263 | 182,619 | 182,619 | 136,133 | 167,173 |
| A72530 | Equipment Rental | 6,735 | 14,629 | 5,256 | 14,629 | 14,629 | 4,218 | 5,800 |
| A72560 | All Other Rentals | 1,512 | 1,705 | 1,380 | - | - | 21,135 | 27,720 |
| A72610 | Transportation/Participants | 138,703 | 159,436 | 77,689 | 15,500 | 15,500 | 24,759 | 6,000 |
| A72680 | Client Tuition | 3,723,639 | 2,686,062 | 3,032,770 | 1,816,592 | 2,292,155 | 1,362,900 | 1,815,017 |
| A72820 | Postage | 397 | 199 | 45 | 300 | 300 | - | - |
| A72830 | Printing Services | 2,961 | 1,691 | 10,314 | 6,000 | 6,000 | 10,145 | 7,000 |
| A72840 | Temporary Employment Services | 61,191 | 26,640 | 37,621 | 36,987 | 36,987 | 45,078 | 30,437 |

## Lake County Expense Budget Comparison Report - Five Year History

F750 - M40402X - Workforce Development

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72870 | Contract Providers - Other | - | 34,062 | 37,210 | - | - | 96,806 | 71,400 |
| A73195 | Indirect Cost Allocations | 157,532 | 181,360 | 227,629 | 183,190 | 183,190 | 185,455 | 239,817 |
| A79940 | Miscell Contractual Services | 18,650 | 31,744 | 47,859 | 31,259 | 58,802 | 31,900 | 911 |
| A79950 | All Other Miscellaneous | 24,330 | 49,602 | 139,085 | - | - | -26,013 | 180,000 |
| **AH7X** | **Contractuals** | **4,498,227** | **3,573,148** | **4,029,351** | **2,492,532** | **2,995,638** | **2,049,402** | **2,788,769** |
| A84030 | Computer Equipment | 14,340 | 17,355 | - | 20,475 | 20,475 | - | - |
| A84060 | Furniture And Office Equipment | - | 25,078 | 11,137 | - | - | 15,085 | - |
| **AH8X** | **Capital Expenditures** | **14,340** | **42,433** | **11,137** | **20,475** | **20,475** | **15,085** | **-** |
| **AHEX** | **Total Expenses** | **6,541,526** | **5,838,530** | **6,199,518** | **4,834,472** | **5,337,578** | **4,139,435** | **5,114,282** |

# *Capital Projects*

*2018 Approved 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AHM Miscellaneous | 9,042 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **9,042** | **0** | **0** | **0** | **0** | **0%** |
| AH8X Capital Expenditures | 1,795,778 | 0 | 7,192,253 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **1,795,778** | **0** | **7,192,253** | **0** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F403 - 2010A Bond Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A48010 | Interest | 7,800 | 1,047 | 9,042 | - | - | 33,557 | - |
| **AHM** | **Miscellaneous .** | **7,800** | **1,047** | **9,042** | **-** | **-** | **33,557** | **-** |
| **AH4X** | **Total Revenue** | **7,800** | **1,047** | **9,042** | **-** | **-** | **33,557** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F403 - 2010A Bond Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A85020 | Roads & Road Constr & Maintenance | 10,296,856 | 3,668,415 | 1,795,778 | - | 7,192,253 | 1,607,358 | - |
| **AH8X** | **Capital Expenditures** | **10,296,856** | **3,668,415** | **1,795,778** | **-** | **7,192,253** | **1,607,358** | **-** |
| **AHEX** | **Total Expenses** | **10,296,856** | **3,668,415** | **1,795,778** | **-** | **7,192,253** | **1,607,358** | **-** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AHM Miscellaneous | 1,599 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **1,599** | **0** | **0** | **0** | **0** | **0%** |
| AH8X Capital Expenditures | 75,769 | 0 | 778,627 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **75,769** | **0** | **778,627** | **0** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F404 - 2011A Tax Exempt GO Bonds Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A48010 | Interest | 5,516 | 3,140 | 1,599 | - | - | 2,284 | - |
| **AHM** | **Miscellaneous .** | **5,516** | **3,140** | **1,599** | **-** | **-** | **2,284** | **-** |
| **AH4X** | **Total Revenue** | **5,516** | **3,140** | **1,599** | **-** | **-** | **2,284** | **-** |

## Lake County Expense Budget Comparison Report - Five Year History

F404 - 2011A Tax Exempt GO Bonds Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A85020 | Roads & Road Constr & Maintenance | 1,318,416 | 410,247 | 75,769 | - | 778,627 | 653,936 | - |
| **AH8X** | **Capital Expenditures** | **1,318,416** | **410,247** | **75,769** | **-** | **778,627** | **653,936** | **-** |
| **AHEX** | **Total Expenses** | **1,318,416** | **410,247** | **75,769** | **-** | **778,627** | **653,936** | **-** |

Financial and Administrative Committee

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AHM Miscellaneous | 5,511 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **5,511** | **0** | **0** | **0** | **0** | **0%** |
| AH7X Contractuals | 84,333 | 0 | 0 | 0 | 0 | 0% |
| AH8X Capital Expenditures | 1,468,228 | 0 | 892,413 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **1,552,561** | **0** | **892,413** | **0** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F406 - 2013 Bond Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A48010 | Interest | 40,576 | 15,987 | 5,511 | - | - | 6,097 | - |
| **AHM** | **Miscellaneous .** | **40,576** | **15,987** | **5,511** | **-** | **-** | **6,097** | **-** |
| **AH4X** | **Total Revenue** | **40,576** | **15,987** | **5,511** | **-** | **-** | **6,097** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F406 - 2013 Bond Road Construction Projects

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | -278 | - | 84,333 | - | - | - | - |
| **AH7X** | **Contractuals** | **-278** | **-** | **84,333** | **-** | **-** | **-** | **-** |
| A85020 | Roads & Road Constr & Maintenance | 22,688,474 | 9,551,584 | 1,468,228 | - | 892,413 | -113,523 | - |
| **AH8X** | **Capital Expenditures** | **22,688,474** | **9,551,584** | **1,468,228** | **-** | **892,413** | **-113,523** | **-** |
| **AHEX** | **Total Expenses** | **22,688,196** | **9,551,584** | **1,552,561** | **-** | **892,413** | **-113,523** | **-** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AHM Miscellaneous | 598,118 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **598,118** | **0** | **0** | **0** | **0** | **0%** |
| AH8X Capital Expenditures | 19,067,309 | 0 | 62,052,026 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **19,067,309** | **0** | **62,052,026** | **0** | **0** | **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

F407 - Total GL Entity

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A48010 | Interest | - | 85,185 | 598,118 | - | - | 578,284 | - |
| A48260 | Proceeds from Sale of Bonds | - | 90,000,000 | - | - | - | - | - |
| A48290 | Premium On Sale of Bonds | - | 703,398 | - | - | - | - | - |
| **AHM Miscellaneous .** | | **-** | **90,788,583** | **598,118** | **-** | **-** | **578,284** | **-** |
| **AH4X Total Revenue** | | **-** | **90,788,583** | **598,118** | **-** | **-** | **578,284** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F407 - Total GL Entity

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | - | 1,242,807 | - | - | - | - | - |
| **AH7X** | **Contractuals** | **-** | **1,242,807** | **-** | **-** | **-** | **-** | **-** |
| A82010 | Buildings And Structures | - | 4,267,757 | - | - | - | - | - |
| A82020 | Building Improvements | - | 4,053,404 | 19,067,309 | - | 62,052,026 | 40,216,028 | - |
| **AH8X** | **Capital Expenditures** | **-** | **8,321,161** | **19,067,309** | **-** | **62,052,026** | **40,216,028** | **-** |
| **AHEX** | **Total Expenses** | **-** | **9,563,968** | **19,067,309** | **-** | **62,052,026** | **40,216,028** | **-** |

# Special Service Area #16 – Capital Projects Fund

**DEPARTMENT PURPOSE:** This budget is used to account for the proceeds from the issuance of 2013 general obligation bonds in the amount of $7,048,845 for the purpose of financing improvements in Lake Villa, Lindenhurst, and unincorporated Lake County.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 709,096 | 0 | 0 | 0 | 0 | 0% |
| AHM Miscellaneous | 1,565 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **710,661** | **0** | **0** | **0** | **0** | **0%** |
| AH7X Contractuals | 862,000 | 0 | 0 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **862,000** | **0** | **0** | **0** | **0** | **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

F454 - Special Service Area #16 – Capital Projects Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45400 | Revenue From Other Government Bodies | - | - | 709,096 | - | - | - | - |
| **A45X** | **Intergovernmental** | **-** | **-** | **709,096** | **-** | **-** | **-** | **-** |
| A48010 | Interest | 11,750 | 4,651 | 1,565 | - | - | 1,997 | - |
| A48260 | Proceeds from Sale of Bonds | 6,300,000 | - | - | - | - | - | - |
| A48290 | Premium On Sale of Bonds | 48,845 | - | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **6,360,595** | **4,651** | **1,565** | **-** | **-** | **1,997** | **-** |
| **AH4X** | **Total Revenue** | **6,360,595** | **4,651** | **710,661** | **-** | **-** | **1,997** | **-** |

## Lake County Expense Budget Comparison Report - Five Year History

F454 - Special Service Area #16 – Capital Projects Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71140 | Legal Services | 191,000 | - | - | - | - | 157,506 | - |
| A71190 | Financial Services | 164,244 | - | - | - | - | - | - |
| A71200 | Bank & Trust Services | 3,050 | - | - | - | - | - | - |
| A72790 | Transfers to Other Governments | 1,681,660 | 3,156,904 | 162,000 | - | - | - | - |
| A72970 | Per Diem Fees | - | - | 700,000 | - | - | - | - |
| **AH7X** | **Contractuals** | **2,039,954** | **3,156,904** | **862,000** | **-** | **-** | **157,506** | **-** |
| **AHEX** | **Total Expenses** | **2,039,954** | **3,156,904** | **862,000** | **-** | **-** | **157,506** | **-** |

# *Debt Service Funds*

*2018 Approved Budget*

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A49X Transfers | 2,833,182 | 2,850,281 | 2,850,281 | 2,865,681 | 15,400 | 1% |
| **AH4X Total Revenue** | **2,833,182** | **2,850,281** | **2,850,281** | **2,865,681** | **15,400** | **1%** |
| AH7X Contractuals | 480 | 3,500 | 3,500 | 3,500 | 0 | 0% |
| AH9X Debt Service | 2,833,181 | 2,846,781 | 2,846,781 | 2,862,181 | 15,400 | 1% |
| **AHEX Total Expenses** | **2,833,661** | **2,850,281** | **2,850,281** | **2,865,681** | **15,400** | **1%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F300 - GO Bonds (2008)

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A49920 | Transfers From Other Funds | 2,810,894 | 2,821,521 | 2,833,182 | 2,850,281 | 2,850,281 | 2,850,281 | 2,865,681 |
| **A49X** | **Transfers .** | **2,810,894** | **2,821,521** | **2,833,182** | **2,850,281** | **2,850,281** | **2,850,281** | **2,865,681** |
| **AH4X** | **Total Revenue** | **2,810,894** | **2,821,521** | **2,833,182** | **2,850,281** | **2,850,281** | **2,850,281** | **2,865,681** |

## Lake County Expense Budget Comparison Report - Five Year History

F300 - GO Bonds (2008)

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | 416 | 445 | 480 | 3,500 | 3,500 | 508 | 3,500 |
| **AH7X** | **Contractuals** | **416** | **445** | **480** | **3,500** | **3,500** | **508** | **3,500** |
| A90010 | Principal Payments | 1,515,000 | 1,585,000 | 1,660,000 | 1,740,000 | 1,740,000 | - | 1,825,000 |
| A90020 | Interest Payments | 1,293,394 | 1,236,581 | 1,173,181 | 1,106,781 | 1,106,781 | 553,391 | 1,037,181 |
| **AH9X** | **Debt Service** | **2,808,394** | **2,821,581** | **2,833,181** | **2,846,781** | **2,846,781** | **553,391** | **2,862,181** |
| **AHEX** | **Total Expenses** | **2,808,810** | **2,822,027** | **2,833,661** | **2,850,281** | **2,850,281** | **553,899** | **2,865,681** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A45X Intergovernmental | 623,243 | 623,578 | 623,578 | 622,909 | (669) | 0% |
| A49X Transfers | 985,735 | 973,056 | 973,056 | 973,725 | 669 | 0% |
| **AH4X Total Revenue** | **1,608,978** | **1,596,634** | **1,596,634** | **1,596,634** | **0** | **0%** |
| AH7X Contractuals | 1,232 | 3,500 | 3,500 | 3,500 | 0 | 0% |
| AH9X Debt Service | 1,593,134 | 1,593,134 | 1,593,134 | 1,593,134 | 0 | 0% |
| **AHEX Total Expenses** | **1,594,366** | **1,596,634** | **1,596,634** | **1,596,634** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F303 - 2010A Taxable GO Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A45345 | Federal Bond Interest Subsidy | 620,567 | 621,905 | 623,243 | 623,578 | 623,578 | 623,912 | 622,909 |
| **A45X** | **Intergovernmental** | **620,567** | **621,905** | **623,243** | **623,578** | **623,578** | **623,912** | **622,909** |
| A49920 | Transfers From Other Funds | 975,732 | 975,732 | 985,735 | 973,056 | 973,056 | 973,056 | 973,725 |
| **A49X** | **Transfers .** | **975,732** | **975,732** | **985,735** | **973,056** | **973,056** | **973,056** | **973,725** |
| **AH4X** | **Total Revenue** | **1,596,299** | **1,597,637** | **1,608,978** | **1,596,634** | **1,596,634** | **1,596,968** | **1,596,634** |

# Lake County Expense Budget Comparison Report - Five Year History

F303 - 2010A Taxable GO Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | 3,294 | 3,698 | 1,232 | 3,500 | 3,500 | 1,261 | 3,500 |
| **AH7X** | **Contractuals** | **3,294** | **3,698** | **1,232** | **3,500** | **3,500** | **1,261** | **3,500** |
| A90020 | Interest Payments | 1,593,134 | 1,593,134 | 1,593,134 | 1,593,134 | 1,593,134 | 796,567 | 1,593,134 |
| **AH9X** | **Debt Service** | **1,593,134** | **1,593,134** | **1,593,134** | **1,593,134** | **1,593,134** | **796,567** | **1,593,134** |
| **AHEX** | **Total Expenses** | **1,596,428** | **1,596,832** | **1,594,366** | **1,596,634** | **1,596,634** | **797,827** | **1,596,634** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A49X Transfers | 965,700 | 965,200 | 965,200 | 965,200 | 0 | 0% |
| **AH4X Total Revenue** | **965,700** | **965,200** | **965,200** | **965,200** | **0** | **0%** |
| AH7X Contractuals | 982 | 3,000 | 3,000 | 3,000 | 0 | 0% |
| AH9X Debt Service | 962,200 | 962,200 | 962,200 | 962,200 | 0 | 0% |
| **AHEX Total Expenses** | **963,182** | **965,200** | **965,200** | **965,200** | **0** | **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

F304 - 2011A Tax Exempt GO Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A49920 | Transfers From Other Funds | 965,200 | 965,200 | 965,700 | 965,200 | 965,200 | 965,700 | 965,200 |
| **A49X** | **Transfers .** | **965,200** | **965,200** | **965,700** | **965,200** | **965,200** | **965,700** | **965,200** |
| **AH4X** | **Total Revenue** | **965,200** | **965,200** | **965,700** | **965,200** | **965,200** | **965,700** | **965,200** |

# Lake County Expense Budget Comparison Report - Five Year History

F304 - 2011A Tax Exempt GO Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | 3,419 | 3,448 | 982 | 3,000 | 3,000 | 1,011 | 3,000 |
| **AH7X** | **Contractuals** | **3,419** | **3,448** | **982** | **3,000** | **3,000** | **1,011** | **3,000** |
| 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** | **965,619** | **965,648** | **963,182** | **965,200** | **965,200** | **482,111** | **965,200** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A49X Transfers | 1,599,000 | 1,585,500 | 1,585,500 | 2,647,800 | 1,062,300 | 67% |
| **AH4X Total Revenue** | **1,599,000** | **1,585,500** | **1,585,500** | **2,647,800** | **1,062,300** | **67%** |
| AH7X Contractuals | 608 | 3,500 | 3,500 | 800 | (2,700) | -77% |
| AH9X Debt Service | 1,599,000 | 1,585,500 | 1,585,500 | 2,647,000 | 1,061,500 | 67% |
| **AHEX Total Expenses** | **1,599,608** | **1,589,000** | **1,589,000** | **2,647,800** | **1,058,800** | **67%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F306 - 2013 GO Road Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A49920 | Transfers From Other Funds | 6,951,979 | 1,615,500 | 1,599,000 | 1,585,500 | 1,585,500 | 1,585,500 | 2,647,800 |
| **A49X** | **Transfers .** | **6,951,979** | **1,615,500** | **1,599,000** | **1,585,500** | **1,585,500** | **1,585,500** | **2,647,800** |
| **AH4X** | **Total Revenue** | **6,951,979** | **1,615,500** | **1,599,000** | **1,585,500** | **1,585,500** | **1,585,500** | **2,647,800** |

# Lake County Expense Budget Comparison Report - Five Year History

F306 - 2013 GO Road Bonds

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | - | 145 | 608 | 3,500 | 3,500 | 1,064 | 800 |
| **AH7X** | **Contractuals** | **-** | **145** | **608** | **3,500** | **3,500** | **1,064** | **800** |
| A90010 | Principal Payments | 5,600,000 | 450,000 | 450,000 | 450,000 | 450,000 | - | 1,525,000 |
| A90020 | Interest Payments | 1,348,979 | 1,162,500 | 1,149,000 | 1,135,500 | 1,135,500 | 567,750 | 1,122,000 |
| **AH9X** | **Debt Service** | **6,948,979** | **1,612,500** | **1,599,000** | **1,585,500** | **1,585,500** | **567,750** | **2,647,000** |
| **AHEX** | **Total Expenses** | **6,948,979** | **1,612,645** | **1,599,608** | **1,589,000** | **1,589,000** | **568,814** | **2,647,800** |

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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A49X Transfers | 5,011,675 | 5,037,875 | 5,037,875 | 5,035,125 | (2,750) | 0% |
| **AH4X Total Revenue** | **5,011,675** | **5,037,875** | **5,037,875** | **5,035,125** | **(2,750)** | **0%** |
| AH7X Contractuals | 930 | 3,500 | 3,500 | 3,500 | 0 | 0% |
| AH9X Debt Service | 5,011,675 | 5,034,375 | 5,034,375 | 5,031,625 | (2,750) | 0% |
| **AHEX Total Expenses** | **5,012,605** | **5,037,875** | **5,037,875** | **5,035,125** | **(2,750)** | **0%** |

## 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

F307 - 2015A Debt Service Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A49920 | Transfers From Other Funds | - | 2,420,282 | 5,011,675 | 5,037,875 | 5,037,875 | 5,037,875 | 5,035,125 |
| **A49X** | **Transfers .** | **-** | **2,420,282** | **5,011,675** | **5,037,875** | **5,037,875** | **5,037,875** | **5,035,125** |
| **AH4X** | **Total Revenue** | **-** | **2,420,282** | **5,011,675** | **5,037,875** | **5,037,875** | **5,037,875** | **5,035,125** |

# Lake County Expense Budget Comparison Report - Five Year History

F307 - 2015A Debt Service Fund

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | - | - | 930 | 3,500 | 3,500 | 958 | 3,500 |
| **AH7X** | **Contractuals** | **-** | **-** | **930** | **3,500** | **3,500** | **958** | **3,500** |
| A90010 | Principal Payments | - | 1,100,000 | 1,865,000 | 1,925,000 | 1,925,000 | - | 1,980,000 |
| A90020 | Interest Payments | - | 1,320,281 | 3,146,675 | 3,109,375 | 3,109,375 | 1,554,688 | 3,051,625 |
| **AH9X** | **Debt Service** | **-** | **2,420,281** | **5,011,675** | **5,034,375** | **5,034,375** | **1,554,688** | **5,031,625** |
| **AHEX** | **Total Expenses** | **-** | **2,420,281** | **5,012,605** | **5,037,875** | **5,037,875** | **1,555,646** | **5,035,125** |

# *Internal Service Funds*

## *2018 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, payments are then made for qualified claims, benefits, and associated expenses.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A49X Transfers | 0 | 0 | 0 | 14,981 | 14,981 | 0% |
| AHM Miscellaneous | 43,142,362 | 45,189,420 | 45,189,420 | 45,189,420 | 0 | 0% |
| **AH4X Total Revenue** | **43,142,362** | **45,189,420** | **45,189,420** | **45,204,401** | **14,981** | **0%** |
| AH5X Personnel | 205,211 | 145,000 | 145,000 | 145,000 | 0 | 0% |
| AH6X Commodities | 1,268 | 15,000 | 15,000 | 15,000 | 0 | 0% |
| AH74X Benefits | 41,261,576 | 42,947,000 | 42,947,000 | 42,961,981 | 14,981 | 0% |
| AH7X Contractuals | 1,652,577 | 2,082,420 | 2,082,420 | 2,082,420 | 0 | 0% |
| **AHEX Total Expenses** | **43,120,633** | **45,189,420** | **45,189,420** | **45,204,401** | **14,981** | **0%** |

## BUDGET HIGHLIGHTS:

- The Health/Life/Dental Fund is status quo for FY2018.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Actual | FY2018 Estimated |
|---|---|---|---|---|
| Health Insurance Inflation Rate | 5.80% | 2.80% | 2.3% | 2.3% |

# Lake County Revenue Budget Comparison Report - Five Year History

F510 - Health, Life & Dental Insurance

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A49920 | Transfers From Other Funds | - | - | - | - | - | - | 14,981 |
| **A49X** | **Transfers .** | **-** | **-** | **-** | **-** | **-** | **-** | **14,981** |
| A48010 | Interest | 11,139 | 2,942 | 14,796 | - | - | 10,088 | - |
| A48160 | Benefit Reimbursements | 5,918,401 | 6,242,173 | 6,152,003 | 6,025,359 | 6,025,359 | 4,903,402 | 6,025,359 |
| A48165 | Wellness Fees | 11,816 | 15,039 | 9,276 | 15,000 | 15,000 | 6,541 | 15,000 |
| A48170 | County H-L-D Cost | 30,389,632 | 31,169,093 | 31,286,574 | 33,517,883 | 33,517,883 | 28,819,418 | 33,517,883 |
| A48180 | Employee Cost | 5,391,415 | 5,668,164 | 5,679,713 | 5,631,178 | 5,631,178 | 5,137,858 | 5,631,178 |
| A49910 | All Other Miscellaneous Revenue | - | 9,458 | - | - | - | 318 | - |
| **AHM** | **Miscellaneous .** | **41,722,404** | **43,106,870** | **43,142,362** | **45,189,420** | **45,189,420** | **38,877,625** | **45,189,420** |
| **AH4X** | **Total Revenue** | **41,722,404** | **43,106,870** | **43,142,362** | **45,189,420** | **45,189,420** | **38,877,625** | **45,204,401** |

# Lake County Expense Budget Comparison Report - Five Year History

F510 - Health, Life & Dental Insurance

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51250 | Wellness Initiative | 135,149 | 168,153 | 205,211 | 145,000 | 145,000 | 131,706 | 145,000 |
| **AH5X** | **Personnel** | **135,149** | **168,153** | **205,211** | **145,000** | **145,000** | **131,706** | **145,000** |
| A61130 | Wellness Equipment/Supplies | 946 | 2,419 | 1,268 | 15,000 | 15,000 | 2,678 | 15,000 |
| **AH6X** | **Commodities** | **946** | **2,419** | **1,268** | **15,000** | **15,000** | **2,678** | **15,000** |
| A74010 | Health PPO Premium | 17,385,395 | 801,000 | -90,000 | - | - | - | - |
| A74015 | Prescription Drug Premium | 6,476,184 | 7,056,380 | 6,891,147 | 7,725,000 | 7,725,000 | 6,373,165 | 7,725,000 |
| A74020 | Life Premium | 237,421 | 242,426 | 241,016 | 250,000 | 250,000 | 235,437 | 250,000 |
| A74030 | Dental Premium | 2,112,531 | 2,126,242 | 2,116,814 | 2,250,000 | 2,250,000 | 2,143,738 | 2,250,000 |
| A74040 | Employee Assistance Plan | 59,777 | 60,740 | 64,931 | 62,000 | 62,000 | 53,059 | 62,000 |
| A74050 | Voluntary Insurance | 1,202,489 | 1,235,870 | 1,071,859 | 1,300,000 | 1,300,000 | 687,494 | 1,300,000 |
| A74060 | Health Premiums | 12,271,868 | 30,725,140 | 30,965,809 | 31,360,000 | 31,360,000 | 28,926,200 | 31,360,000 |
| A74110 | Retirement Benefits/IMRF | - | - | - | - | - | - | 14,981 |
| **AH74X** | **Benefits .** | **39,745,666** | **42,247,798** | **41,261,576** | **42,947,000** | **42,947,000** | **38,419,093** | **42,961,981** |
| A71150 | Consultants | 268,424 | 349,643 | 258,155 | 254,000 | 254,000 | 143,148 | 254,000 |
| A71477 | Wellness Contractuals | 6,495 | 8,084 | 7,044 | 7,200 | 7,200 | 554 | 7,200 |
| A71485 | HSA Funding | 1,563 | 1,165,438 | 1,394,408 | 1,625,000 | 1,625,000 | 1,340,291 | 1,625,000 |
| A72940 | All Other Fees | 5,330 | 273,583 | 192,871 | 193,220 | 193,220 | 117,802 | 193,220 |
| A79910 | Board Expenses | - | -238 | - | - | - | - | - |
| A79940 | Miscell Contractual Services | 2,050 | 2,582 | - | - | - | - | - |
| A79950 | All Other Miscellaneous | 1,092,455 | -887,897 | -199,900 | 3,000 | 3,000 | - | 3,000 |
| **AH7X** | **Contractuals** | **1,376,317** | **911,196** | **1,652,577** | **2,082,420** | **2,082,420** | **1,601,795** | **2,082,420** |
| **AHEX** | **Total Expenses** | **41,258,078** | **43,329,566** | **43,120,633** | **45,189,420** | **45,189,420** | **40,155,273** | **45,204,401** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 10,611 | 178,845 | 178,845 | 178,845 | 0 | 0% |
| A43X Fines and Forfeitures | 811 | 500 | 500 | 500 | 0 | 0% |
| A45X Intergovernmental | 262,399 | 340,026 | 340,026 | 340,026 | 0 | 0% |
| A46X Charges for Services | 40,077,750 | 42,229,200 | 42,229,200 | 42,816,200 | 587,000 | 1% |
| AHM Miscellaneous | 761,857 | 309,100 | 309,100 | 421,050 | 111,950 | 36% |
| **AH4X Total Revenue** | **41,113,428** | **43,057,671** | **43,057,671** | **43,756,621** | **698,950** | **2%** |
| AH5X Personnel | 6,568,169 | 6,864,339 | 6,864,339 | 6,782,727 | (81,612) | -1% |
| AH6X Commodities | 2,188,133 | 1,860,721 | 1,928,351 | 1,984,901 | 124,180 | 7% |
| AH74X Benefits | 2,582,833 | 2,742,227 | 2,742,227 | 2,590,845 | (151,382) | -6% |
| AH7X Contractuals | 20,478,248 | 20,295,933 | 22,653,916 | 23,281,096 | 2,985,164 | 15% |
| AH8X Capital Expenditures | 24,835,191 | 1,024,184 | 18,025,200 | 960,750 | (63,434) | -6% |
| AH9X Debt Service | 1,845,695 | 5,649,255 | 5,649,255 | 5,325,530 | (323,725) | -6% |
| **AHEX Total Expenses** | **58,498,268** | **38,436,658** | **57,863,287** | **40,925,850** | **2,489,191** | **6%** |

## STAFFING SUMMARY:

| Position Type | FY2016 Budget | FY2017 Budget | FY2018 Budget |
|---|---|---|---|
| Full Time | 96 | 93 | 90 |
| Part Time | 1 | 3 | 3 |

## BUDGET HIGHLIGHTS:

- ↓ Personnel expenses (5X) have declined primarily due to eliminating two positions via the county's accelerated retirement option, and eliminating one position based on a recommendation from Human Resources.
- ↑ Revenue in Charges for Services (46X) is projected to increase by $587,000 in FY2018. This is driven by increases in User Charges (47140) and corresponding modifications to retail water and sanitary sewer rates across several service areas, which were approved by the County Board in October 2015.
- ↑ Miscellaneous revenue has increased due to more favorable investment rates associated with Interest (48010).
- ↑ Commodities (6X) are up in FY2018, as bio-nutrient removal processes have increased expenses such as Chemical Supplies (65010) and Laboratory Supplies (65020). Additionally, Operational Supplies (61040) is also up due to corrections in budgeting for parts in Public Works' electronic asset management system.
- ↓ Benefits (74X) have decreased due to reductions in the county's contribution to the Single and Family health insurance plans for Local 150 Union employees, the implementation of a Single +1 health insurance plan for Local 150 Union employees, as well as reductions in FICA (74100) and IMRF (74110) after eliminating three positions.
- ↑ Contractual expenses (7X) are expected to increase due to additional funding for Consultants (71150) to assist in a rate study and a bio-solids marketing plan; higher costs for Electricity (71920) to power additional blowers that aid in bio-nutrient removal; and increases for Wholesale Water Purchases (73110) and Wholesale Sewerage Treatment (73120).
- ❖ Public Works is also jointly purchasing a vacuum truck with DOT, an example of a successful inter-departmental shared service venture.

## PERFORMANCE INFORMATION:

| Measurement | FY2015 Actual | FY2016 Actual | FY2017 Projected | FY2018 Target |
|---|---|---|---|---|
| Residential Water Accounts | 18,670 | 18,735 | 18,785 | 18,825 |
| Potable Water Pumped (billions of gallons) | 1.9 | 1.9 | 1.8 | 2.0 |
| Percentage of Potable Water Samples That Meet IEPA Standards | 99.0% | 99.8% | 98.0% | 100.0% |
| Percentage of Accounts Paying Electronically | 40% | 43.3% | 50% | 55% |
| Water/Sewer Connection Permits Issued | 348 | 325 | 335 | 350 |
| Recorded Breaks in Water Service Lines and Mains | 125 | 126 | 130 | 150 |
| Percentage of Sewer Lines Inspected Via CCTV | 10% | 12% | 10% | 10% |
| Percentage of Sewer Lines Cleaned | 10% | 10% | 12% | 12% |
| Percentage of Wastewater Samples That Meet NPDES Permit Limits | 99.9% | 100% | 98% | 100% |

# Lake County Revenue Budget Comparison Report - Five Year History

F610 - M48X - Public Works

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 734,146 | 352,821 | 10,611 | 178,845 | 178,845 | 178,851 | 178,845 |
| **A41X** | **Taxes** | **734,146** | **352,821** | **10,611** | **178,845** | **178,845** | **178,851** | **178,845** |
| A43075 | Administrative Adjudication | 215 | 45 | 811 | 500 | 500 | 501 | 500 |
| **A43X** | **Fines and Forfeitures** | **215** | **45** | **811** | **500** | **500** | **501** | **500** |
| A45330 | Grants - Other | - | 120,406 | - | - | - | - | - |
| A45340 | Other Federal Funds | 150,753 | 231,550 | 92,369 | - | - | - | - |
| A45345 | Federal Bond Interest Subsidy | 341,585 | 340,866 | 170,030 | 340,026 | 340,026 | - | 340,026 |
| A45400 | Revenue From Other Government Bodies | - | - | - | - | - | 268,148 | - |
| **A45X** | **Intergovernmental** | **492,338** | **692,822** | **262,399** | **340,026** | **340,026** | **268,148** | **340,026** |
| A46150 | Penalties_A46150 | 192,882 | 190,953 | 188,349 | 172,000 | 172,000 | 178,658 | 172,000 |
| A47080 | Well & Septic Fees | - | - | 0 | - | - | - | - |
| A47140 | User Charges | 36,505,010 | 36,517,100 | 37,423,949 | 37,640,000 | 37,640,000 | 36,630,520 | 38,745,000 |
| A47163 | Water Sewer Surcharge | 562,141 | 572,327 | 545,012 | 612,000 | 612,000 | 531,295 | 612,000 |
| A47190 | Connection Fees | 2,828,976 | 4,409,114 | 1,682,160 | 3,500,000 | 3,500,000 | 5,647,804 | 3,000,000 |
| A47195 | FOG- Installation Permit Fee | 700 | 1,200 | 700 | - | - | 600 | - |
| A47196 | FOG- Discharge License Fee | 1,200 | 1,400 | 1,000 | - | - | 1,300 | - |
| A47200 | Inspection Fees | 61,100 | 34,570 | 27,123 | 50,000 | 50,000 | 23,500 | 25,000 |
| A47210 | Lab Test Fees | 2,079 | 2,721 | 3,383 | 2,700 | 2,700 | 2,336 | 2,700 |
| A47215 | Remediation Services | 162,127 | 156,124 | 112,795 | 150,000 | 150,000 | 156,728 | 150,000 |
| A47217 | Fire Hydrant Flow Testing Fees | 5,000 | 2,500 | 3,000 | 2,500 | 2,500 | 2,500 | 2,500 |
| A47220 | Revenue from Service Contracts | 150,011 | 139,786 | 90,280 | 100,000 | 100,000 | 318,727 | 107,000 |
| **A46X** | **Charges for Services** | **40,471,225** | **42,027,795** | **40,077,750** | **42,229,200** | **42,229,200** | **43,493,967** | **42,816,200** |
| A44020 | Tower Rentals . | 181,583 | 169,217 | 165,154 | 152,100 | 152,100 | 151,670 | 155,000 |
| A44030 | Other Rentals | 2,000 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| A48010 | Interest | 166,460 | 161,698 | 174,011 | 88,000 | 88,000 | 171,229 | 196,000 |
| A48120 | Developer Contributions | 321,562 | 10,236,026 | 191,724 | - | - | - | - |
| A48280 | Proceeds from WPCLP | - | - | - | - | - | 12,255,700 | - |
| A48290 | Premium On Sale of Bonds | 34,606 | 34,605 | 85,720 | - | - | - | - |
| A48320 | Proceeds From Sale Of Assets | 54,901 | 26,358 | 105,492 | 27,000 | 27,000 | 6,425 | 27,000 |
| A49910 | All Other Miscellaneous Revenue | 60,596 | 61,635 | 37,757 | 40,000 | 40,000 | 50,408 | 41,050 |
| **AHM** | **Miscellaneous .** | **821,707** | **10,690,538** | **761,857** | **309,100** | **309,100** | **12,637,432** | **421,050** |
| **AH4X** | **Total Revenue** | **42,519,633** | **53,764,022** | **41,113,428** | **43,057,671** | **43,057,671** | **56,578,899** | **43,756,621** |

# Lake County Expense Budget Comparison Report - Five Year History

F610 - M48X - Public Works

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A51110 | Regular Salaries And Wages | 5,627,531 | 5,872,056 | 5,969,038 | 6,186,267 | 6,186,267 | 5,355,245 | 6,037,896 |
| A51120 | Permanent PT Salaries/Wages | 26,743 | 23,381 | 57,118 | 80,822 | 80,822 | 79,543 | 86,811 |
| A51135 | Payroll Contingency | - | - | - | 25,000 | 25,000 | - | 71,614 |
| A51140 | Overtime Salaries And Wages | 503,670 | 477,096 | 494,749 | 511,250 | 511,250 | 542,687 | 524,031 |
| A51200 | Temporary PT Salaries/Wages | - | - | 10,530 | 55,000 | 55,000 | - | 56,375 |
| A51210 | Performance Appraisals | 12,955 | 13,652 | 1,198 | - | - | 547 | - |
| A51220 | Vacation payout | 19,154 | 27,211 | 9,861 | - | - | 31,466 | - |
| A51230 | Sick Payout | 20,308 | 19,304 | 19,848 | - | - | 7,720 | - |
| A51240 | Opt Out Premium | 3,115 | 3,058 | 5,827 | 6,000 | 6,000 | 5,884 | 6,000 |
| A51260 | Incentive payments | - | - | - | - | - | 79,958 | - |
| **AH5X** | **Personnel** | **6,213,476** | **6,435,757** | **6,568,169** | **6,864,339** | **6,864,339** | **6,103,050** | **6,782,727** |
| A61010 | Office Supplies | 28,179 | 22,954 | 25,532 | 27,500 | 27,500 | 15,208 | 27,500 |
| A61020 | Computer Supplies | 3,184 | 6,248 | 7,609 | 5,900 | 5,900 | 7,554 | 11,000 |
| A61030 | Books Manuals And Periodicals | 923 | 77 | 357 | 2,400 | 2,400 | 1,959 | 2,750 |
| A61040 | Operational Supplies | -21,463 | -96,501 | 284,229 | 31,240 | 31,240 | 80,654 | 249,735 |
| A61060 | Clothing And Uniforms | 22,406 | 36,600 | 35,553 | 41,000 | 41,000 | 35,937 | 47,926 |
| A61080 | Food and Provisions | - | - | - | - | - | 344 | - |
| A61090 | Printing and Photographic Supplies | 4,995 | 792 | 676 | 3,700 | 3,700 | 372 | 3,700 |
| A61100 | Communication Supplies | 1,228 | 514 | 2,639 | 1,200 | 1,200 | 4,110 | 1,200 |
| A62010 | Medical Supplies | 5,860 | 6,203 | 6,307 | 6,750 | 6,750 | 7,566 | 7,400 |
| A63010 | Building, Grounds Maintenance Supplies | 113,570 | 138,402 | 115,903 | 128,200 | 128,200 | 42,978 | 121,900 |
| A63020 | Cleaning Supplies | 10,085 | 8,392 | 17,721 | 12,550 | 12,550 | 16,057 | 8,550 |
| A63040 | Housekeeping Supplies | 18,627 | 17,783 | 23,491 | 19,950 | 19,950 | 9,537 | 15,850 |
| A65010 | Chemical Supplies | 300,781 | 308,647 | 315,550 | 454,800 | 454,800 | 387,788 | 475,175 |
| A65020 | Laboratory Supplies | 88,581 | 115,675 | 121,560 | 131,000 | 131,000 | 105,000 | 142,200 |
| A65030 | Highway Materials | - | - | - | - | - | 1,524 | - |
| A65050 | Engineering Supplies | 1,772 | 461 | - | 500 | 500 | 109 | 500 |
| A65060 | Sign And Safety Supplies | 63,341 | 51,057 | 58,934 | 43,050 | 43,050 | 53,443 | 35,150 |
| A65070 | Automotive Parts | 66,483 | 58,569 | 52,892 | 59,650 | 59,650 | 23,201 | 53,500 |
| A65090 | Gasoline | 121,217 | 76,547 | 63,159 | 70,787 | 70,787 | 54,822 | 72,735 |
| A65100 | Diesel Fuel | 90,121 | 55,769 | 46,008 | 82,744 | 82,744 | 40,878 | 66,000 |
| A65110 | Lubricants | 12,826 | 9,245 | 13,603 | 18,000 | 18,000 | 12,837 | 18,700 |
| A65115 | Heating Fuel | 10,667 | 4,068 | 4,082 | 6,000 | 6,000 | 4,219 | 6,000 |
| A65130 | Small Tools | 21,128 | 36,805 | 31,863 | 33,400 | 33,400 | 56,402 | 40,700 |
| A65135 | Hardware Supplies | 1,051 | 7,095 | 6,300 | 4,450 | 4,450 | 1,200 | 5,300 |
| A65140 | Electrical Parts | 276,559 | 126,407 | 329,256 | 158,000 | 158,000 | 129,011 | 108,100 |
| A65150 | Plumbing Supplies | 139,072 | 247,442 | 221,045 | 211,700 | 211,700 | 84,575 | 172,700 |
| A65160 | Paints, Solvents and Related Supplies | 12,227 | 10,087 | 6,211 | 9,350 | 9,350 | 5,084 | 11,250 |
| A65170 | Mechanical Parts and Supplies | 264,324 | 299,508 | 388,559 | 293,200 | 293,200 | 303,493 | 274,680 |
| A65175 | Meter Parts and Supplies | 20,945 | 14,165 | 4,390 | 3,000 | 3,000 | 19,113 | 4,000 |

# Lake County Expense Budget Comparison Report - Five Year History

F610 - M48X - Public Works

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A65180 | Miscellaneous Commodities | 1,707 | 920 | 4,707 | 700 | 68,330 | 1,851 | 700 |
| **AH6X** | **Commodities** | **1,680,395** | **1,563,931** | **2,188,133** | **1,860,721** | **1,928,351** | **1,506,823** | **1,984,901** |
| A74080 | H/L/D Employee Benefits | 1,548,068 | 1,495,817 | 1,577,420 | 1,515,320 | 1,515,320 | 1,472,226 | 1,402,085 |
| A74100 | Retirement Benefits/FICA | 465,293 | 474,586 | 423,412 | 525,122 | 525,122 | 454,991 | 519,144 |
| A74110 | Retirement Benefits/IMRF | 696,695 | 685,380 | 582,001 | 701,784 | 701,784 | 609,506 | 669,615 |
| **AH74X** | **Benefits .** | **2,710,056** | **2,655,783** | **2,582,833** | **2,742,227** | **2,742,227** | **2,536,722** | **2,590,845** |
| A71110 | Auditing And Accounting | 183,014 | 48,297 | 35,000 | 40,000 | 40,000 | 43,610 | 96,000 |
| A71140 | Legal Services | 116,733 | 141,095 | 121,163 | 120,000 | 162,242 | 57,852 | 120,000 |
| A71150 | Consultants | 308,566 | 146,659 | 91,386 | 200,000 | 296,019 | 45,390 | 340,000 |
| A71170 | Engineering Services | 180,363 | 255,527 | 891,599 | 300,000 | 2,452,025 | 620,261 | 745,000 |
| A71190 | Financial Services | 555 | 1,715 | 492 | 5,000 | 5,000 | 542 | 5,000 |
| A71200 | Bank & Trust Services | 63,390 | 52,593 | 82,364 | 75,000 | 75,000 | 69,381 | 85,000 |
| A71220 | Computer Services | 15,875 | 15,100 | 7,400 | 20,000 | 20,000 | 7,400 | 20,000 |
| A71230 | Software & Online Services | 97,429 | 206,394 | 156,811 | 178,960 | 186,365 | 152,245 | 181,860 |
| A71310 | Laboratory Fees | 137,857 | 148,652 | 153,208 | 207,150 | 207,550 | 144,594 | 213,200 |
| A71415 | Recruitment | - | - | - | - | - | 293 | - |
| A71430 | Tuition Reimbursement | - | - | - | 4,420 | 4,420 | - | 4,500 |
| A71450 | Mileage Reimbursement | 385 | 200 | 745 | 750 | 750 | 588 | 750 |
| A71470 | Employee Relations | - | 2,411 | 1,955 | 2,475 | 2,475 | 1,343 | 2,325 |
| A71500 | Trips And Training | 63,183 | 71,968 | 68,551 | 74,700 | 74,700 | 56,271 | 80,950 |
| A71610 | Pest Control | 3,850 | 4,323 | 4,095 | 5,800 | 5,800 | 3,654 | 5,400 |
| A71620 | Laundry And Cleaning | 5,584 | 5,854 | 6,393 | 6,300 | 6,300 | 7,656 | 6,300 |
| A71630 | Garbage Disposal | 33,433 | 39,008 | 43,836 | 40,200 | 40,200 | 45,626 | 40,200 |
| A71640 | Bio Hazard Waste Disposal | 1,592 | 2,415 | 5,147 | 3,500 | 3,500 | 123 | 3,500 |
| A71650 | Security Services | 14,433 | 14,497 | 18,034 | 15,500 | 15,500 | 17,075 | 15,500 |
| A71660 | Biosolids Management Services | 407,819 | 444,590 | 464,121 | 547,510 | 547,510 | 435,212 | 442,170 |
| A71810 | Dues And Subscriptions | 14,102 | 20,701 | 20,061 | 23,400 | 23,400 | 76,230 | 23,400 |
| A71840 | Publications & Legal Notices | 3,787 | 2,049 | - | 1,000 | 1,000 | - | 1,000 |
| A71910 | Gas For Heating | 261,346 | 204,051 | 176,516 | 250,624 | 250,624 | 139,000 | 252,500 |
| A71920 | Electricity | 1,571,168 | 1,715,452 | 1,775,995 | 1,536,830 | 1,536,830 | 1,697,787 | 1,867,913 |
| A71930 | Water And Sewer Charges | 5,071 | 2,558 | 3,803 | 2,800 | 2,800 | 1,458 | 2,800 |
| A71940 | Telephone | 46,350 | 48,963 | 52,397 | 52,088 | 52,088 | 62,394 | 59,860 |
| A71950 | Cellular Phones | 31,069 | 29,779 | 33,610 | 31,688 | 31,688 | 29,405 | 34,450 |
| A71955 | Cell Phone Allowance | 480 | 1,905 | 2,710 | 4,300 | 4,300 | 2,635 | 4,300 |
| A71960 | Data/Telecommunications | 113,729 | 145,197 | 107,982 | 144,700 | 144,700 | 133,013 | 136,340 |
| A71965 | Radio Fees | - | - | - | 8,800 | 8,800 | 1,446 | 8,000 |
| A71970 | Courier Services | 3,181 | 7,883 | 7,767 | 7,750 | 7,750 | 8,480 | 8,350 |
| A72140 | Unemployment Compensation | 12,960 | 12,960 | 12,960 | 5,310 | 5,310 | 5,310 | 5,310 |
| A72170 | Liability And Work Comp Insurance | 467,136 | 467,136 | 467,136 | 400,000 | 400,000 | 400,000 | 400,000 |
| A72210 | Motor Vehicle Maintenance & Repairs | 113,890 | 97,898 | 102,935 | 98,000 | 98,000 | 76,659 | 102,500 |
| A72240 | Radio Equipment Maintenance & Repair | 311 | 324 | - | 1,000 | 1,000 | - | 1,000 |

# Lake County Expense Budget Comparison Report - Five Year History

F610 - M48X - Public Works

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72250 | Bldg & Grounds Maintenance & Repairs | - | 843 | 750 | - | 8,788 | - | - |
| A72260 | Office Equip Maintenance And Repairs | 3,443 | 3,297 | 858 | 5,600 | 5,600 | 3,227 | 5,700 |
| A72280 | Equipment Maintenance | 116,439 | 171,504 | 204,556 | 228,100 | 254,679 | 222,100 | 262,350 |
| A72290 | Building and Storage Bins Maintenance & Repairs | 68,746 | 72,610 | 45,905 | 103,750 | 103,750 | 90,162 | 150,260 |
| A72300 | Levee, Ground Pavement Maintenance & Repairs | 346,626 | 419,242 | 672,577 | 319,300 | 331,325 | 272,479 | 345,250 |
| A72310 | Transmission and Distribution Mains Maintenance & Repairs | 75,868 | 89,196 | 49,771 | 68,900 | 68,900 | 5,696 | 80,050 |
| A72320 | Water Storage Tank, Reservoir and Towers Maintenance & Repairs | 24,960 | 27,140 | 19,433 | 37,700 | 50,200 | 26,864 | 44,200 |
| A72330 | Wells Maintenance & Repairs | 35,153 | 28,936 | 43,000 | 120,000 | 120,000 | 96,006 | 162,500 |
| A72340 | Trunk and Lateral Sewer Maintenance & Repairs | - | 2,550 | 27,356 | 25,000 | 25,000 | - | 72,500 |
| A72350 | Lift Stations/Pumping Stations Maintenance & Repairs | - | - | - | 20,000 | 20,000 | - | 30,000 |
| A72380 | Interceptor Sewers Maintenance & Repairs | - | 47,167 | 13,764 | - | - | - | 130,000 |
| A72410 | All Other Maintenance And Repairs | 337 | 3,700 | 1,025 | - | - | 8,247 | - |
| A72520 | Record Storage | - | - | 533 | - | - | - | - |
| A72530 | Equipment Rental | 29,396 | 20,308 | 24,600 | 31,410 | 31,410 | 17,267 | 30,910 |
| A72560 | All Other Rentals | 165,600 | 165,500 | 1,536 | 165,800 | 165,800 | 333,717 | 166,000 |
| A72790 | Transfers to Other Governments | - | 60,000 | 60,000 | 60,000 | 60,000 | - | 60,000 |
| A72820 | Postage | 89,489 | 85,873 | 96,133 | 85,000 | 85,000 | 77,772 | 100,000 |
| A72830 | Printing Services | 24,546 | 26,263 | 35,285 | 25,000 | 25,000 | 23,513 | 40,000 |
| A72840 | Temporary Employment Services | 23,216 | 56,129 | 82,247 | 86,710 | 86,710 | 42,840 | 94,835 |
| A73110 | Wholesale Water Purchase | 3,979,836 | 4,130,454 | 4,573,982 | 4,269,440 | 4,269,440 | 3,997,179 | 4,780,300 |
| A73120 | Wholesale Sewerage Treatment | 7,901,063 | 8,339,893 | 7,872,933 | 8,600,000 | 8,600,000 | 7,814,227 | 9,686,735 |
| A73150 | Meter Reading Services | 46,318 | - | - | - | - | - | - |
| A73160 | Surveying and Mapping Services | 11,746 | 14,703 | 16,531 | 20,000 | 20,000 | 16,488 | 20,000 |
| A73170 | Testing and Inspections Services | 36,023 | 37,557 | 36,659 | 123,600 | 123,600 | 62,918 | 49,500 |
| A73190 | Bad Debt Expense | - | 30,080 | 111,927 | 30,000 | 30,000 | - | 30,000 |
| A73195 | Indirect Cost Allocations | 905,664 | 1,176,246 | 1,153,714 | 1,392,567 | 1,392,567 | 1,392,567 | 1,562,128 |
| A73200 | Public Works Refunds | - | - | 7,048 | - | - | 133,962 | - |
| A75020 | Real Estate Taxes | - | - | - | - | - | 21 | - |
| A76010 | Revenue Bond Issue Costs | 713,832 | - | 154,744 | - | - | - | - |
| A79920 | Transfers Other Funds | - | - | 244,644 | - | - | - | - |
| A79940 | Miscell Contractual Services | 72 | 5,538 | 3,870 | 50,000 | 50,000 | 44,914 | 50,000 |
| A79950 | All Other Miscellaneous | 9,936 | 6,608 | 6,693 | 12,500 | 12,500 | 7,034 | 12,500 |
| **AH7X** | **Contractuals** | **18,886,949** | **19,379,489** | **20,478,248** | **20,295,933** | **22,653,916** | **19,032,132** | **23,281,096** |
| A83010 | Motor Vehicles | - | - | 536,206 | - | 671,351 | 317,033 | - |
| A84010 | Construction & Maintenance Equipment | 46,416 | - | 153,387 | - | 105,000 | 33,520 | - |
| A84020 | Radios & Electronic Equipment | 37,075 | - | 20,946 | - | 10,000 | - | - |
| A84030 | Computer Equipment | 42,549 | 2,363 | 4,858 | - | - | - | - |
| A84040 | Computer System Software | - | 4,737 | - | - | - | - | - |
| A84050 | Laboratory Equipment | 29,615 | 1,787 | 52,489 | - | 184,942 | 13,016 | - |
| A84055 | Safety Equipment | 5,190 | - | - | - | - | - | - |

# Lake County Expense Budget Comparison Report - Five Year History

F610 - M48X - Public Works

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A84060 | Furniture And Office Equipment | 3,169 | 326 | 3,099 | - | - | - | - |
| A84070 | Engineering Equipment | - | - | - | - | 25,000 | 17,195 | - |
| A84080 | Meters | 102,455 | 9,351 | - | - | - | - | - |
| A84090 | Fire Hydrants | 61,618 | - | - | - | - | - | - |
| A84100 | Miscellaneous Equipment | 14,294 | - | 33,400 | - | - | - | - |
| A85010 | Water/Wastewater Facility Construction | 2,460 | -240 | 23,607,536 | - | 12,467,417 | 12,154,932 | - |
| A85020 | Roads & Road Constr & Maintenance | - | - | 95,985 | - | - | - | - |
| A85030 | Sewer Interceptor Contracts | - | - | - | - | 3,300,000 | - | - |
| A85060 | Facility Improvements - non capitalizable_A85060 | 281,243 | - | 10,681 | - | 27,016 | 22,292 | 10,000 |
| A85070 | All Other Capital Outlay | - | - | - | - | 5,835 | 5,835 | - |
| A89915 | Construction & Maintenance Equipment- non capitalizable | - | 4,750 | - | - | - | - | - |
| A89920 | Radios & Electronic Equipment- non capitalizable | - | 1,560 | 4,758 | 1,200 | 1,200 | - | 1,200 |
| A89925 | Computer Equipment- non capitalizable | - | 39,811 | 18,281 | 52,566 | 99,026 | 47,766 | 12,400 |
| A89930 | Computer System Software- non capitalizable | - | 1,519 | 589 | 1,550 | 1,550 | 3,296 | 650 |
| A89935 | Laboratory Equipment- non capitalizable | - | 7,913 | 6,213 | 32,100 | 32,100 | 9,716 | 21,000 |
| A89940 | Furniture & Office Equip Storage Containers- non capitalizable | 1,186 | 4,129 | 10,815 | 30,300 | 30,300 | 10,307 | 10,600 |
| A89950 | Meters- non capitalizable | - | 57,184 | 793 | 30,468 | 33,737 | 30,055 | 24,400 |
| A89955 | Fire Hydrants- non capitalizable | - | 58 | - | 114,000 | 114,000 | 27,555 | 117,000 |
| A89960 | Miscellaneous Equipment- non-capitalizable | - | 13,720 | 33,909 | 2,000 | 2,000 | 17,963 | 3,500 |
| A89965 | Facility Improvements - non capitalizable_A89965 | - | 1,500 | 241,245 | 760,000 | 914,727 | 338,643 | 760,000 |
| **AH8X** | **Capital Expenditures** | **627,269** | **150,467** | **24,835,191** | **1,024,184** | **18,025,200** | **13,049,124** | **960,750** |
| A90010 | Principal Payments | - | - | - | 3,303,510 | 3,303,510 | 254,943 | 3,356,452 |
| A90020 | Interest Payments | 1,971,731 | 1,861,986 | 1,845,695 | 1,745,745 | 1,745,745 | 904,901 | 1,969,078 |
| A91010 | Depreciation Extension Improvements | - | - | - | 600,000 | 600,000 | - | - |
| A91020 | Depreciation Expense | 8,180,365 | 8,271,266 | - | - | - | - | - |
| A91025 | Impairment Loss | 649,555 | - | - | - | - | - | - |
| **AH9X** | **Debt Service** | **10,801,651** | **10,133,252** | **1,845,695** | **5,649,255** | **5,649,255** | **1,159,844** | **5,325,530** |
| **AHEX** | **Total Expenses** | **40,919,796** | **40,318,680** | **58,498,268** | **38,436,658** | **57,863,287** | **43,387,694** | **40,925,850** |

# *Special Service Areas*

*2018 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 49,968 | 50,000 | 50,000 | 50,000 | 0 | 0% |
| AHM Miscellaneous | 246 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **50,214** | **50,000** | **50,000** | **50,000** | **0** | **0%** |
| AH6X Commodities | 1,554 | 3,400 | 13,786 | 3,900 | 500 | 15% |
| AH7X Contractuals | 39,228 | 46,600 | 57,912 | 46,100 | (500) | -1% |
| **AHEX Total Expenses** | **40,782** | **50,000** | **71,698** | **50,000** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F272 - Special Service Area # 8 - Loon Lake

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 49,773 | 49,625 | 49,935 | 50,000 | 50,000 | 49,309 | 50,000 |
| A41110 | Prior Year Property Taxes | - | 7 | 33 | - | - | 34 | - |
| **A41X** | **Taxes** | **49,773** | **49,632** | **49,968** | **50,000** | **50,000** | **49,344** | **50,000** |
| A48010 | Interest | 208 | 33 | 246 | - | - | 45 | - |
| **AHM** | **Miscellaneous .** | **208** | **33** | **246** | **-** | **-** | **45** | **-** |
| **AH4X** | **Total Revenue** | **49,982** | **49,665** | **50,214** | **50,000** | **50,000** | **49,388** | **50,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F272 - Special Service Area # 8 - Loon Lake

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A61010 | Office Supplies | 275 | - | 553 | 100 | 100 | 10 | 100 |
| A61040 | Operational Supplies | 350 | 929 | - | 1,800 | 8,205 | - | 1,800 |
| A65090 | Gasoline | 3,041 | 665 | 1,001 | 1,500 | 5,481 | 1,654 | 2,000 |
| **AH6X** | **Commodities** | **3,666** | **1,594** | **1,554** | **3,400** | **13,786** | **1,664** | **3,900** |
| A71500 | Trips And Training | - | 870 | - | - | - | 50 | - |
| A72110 | Liability Insurance | 4,592 | 3,325 | 3,334 | 6,600 | 8,766 | 950 | 6,000 |
| A72130 | Worker's Compensation Insurance | 1,586 | - | 1,554 | 2,000 | 2,446 | 1,333 | 2,000 |
| A72280 | Equipment Maintenance | 8,006 | 6,311 | 3,236 | 3,000 | 3,000 | 10,308 | 3,500 |
| A72820 | Postage | 111 | 79 | 70 | - | - | 76 | - |
| A72840 | Temporary Employment Services | 15,972 | 22,959 | 16,789 | 22,000 | 26,906 | 10,280 | 22,000 |
| A79940 | Miscell Contractual Services | 8,871 | 4,301 | 10,286 | 13,000 | 16,794 | 21,096 | 12,600 |
| A79950 | All Other Miscellaneous | 2,996 | 2,282 | 3,960 | - | - | 453 | - |
| **AH7X** | **Contractuals** | **42,133** | **40,127** | **39,228** | **46,600** | **57,912** | **44,546** | **46,100** |
| **AHEX** | **Total Expenses** | **45,799** | **41,721** | **40,782** | **50,000** | **71,698** | **46,210** | **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 was made in 2016.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| AH7X Contractuals | 355 | 0 | 0 | 0 | 0 | 0% |
| AH9X Debt Service | 77,194 | 0 | 0 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **77,548** | **0** | **0** | **0** | **0** | **0%** |

## BUDGET HIGHLIGHTS

- No further property taxes will be levied as the final debt service payment was made in 2016.

# Lake County Revenue Budget Comparison Report - Five Year History

F340 - Special Service Area #10 - North Hills

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 72,088 | 72,057 | - | - | - | - | - |
| **A41X** | **Taxes** | **72,088** | **72,057** | **-** | **-** | **-** | **-** | **-** |
| A48010 | Interest | 280 | 0 | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **280** | **0** | **-** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **72,367** | **72,057** | **-** | **-** | **-** | **-** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F340 - Special Service Area #10 - North Hills

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A72815 | Bank Service Charges | 525 | 320 | 355 | - | - | - | - |
| **AH7X** | **Contractuals** | **525** | **320** | **355** | **-** | **-** | **-** | **-** |
| A90010 | Principal Payments | 70,000 | 75,000 | 75,000 | - | - | - | - |
| A90020 | Interest Payments | 10,788 | 6,581 | 2,194 | - | - | - | - |
| **AH9X** | **Debt Service** | **80,788** | **81,581** | **77,194** | **-** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **81,313** | **81,902** | **77,548** | **-** | **-** | **-** | **-** |

# Special Service Area #12 - Woods of Ivanhoe

**DEPARTMENT PURPOSE:** This SSA was established to fund the maintenance of private streets within the Woods of Ivanhoe residential community and expires in 2019.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 34,400 | 34,400 | 34,400 | 34,400 | 0 | 0% |
| AHM Miscellaneous | 202 | 90 | 90 | 90 | 0 | 0% |
| **AH4X Total Revenue** | **34,602** | **34,490** | **34,490** | **34,490** | **0** | **0%** |
| AH7X Contractuals | 11,310 | 34,490 | 34,490 | 34,490 | 0 | 0% |
| **AHEX Total Expenses** | **11,310** | **34,490** | **34,490** | **34,490** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F276 - Special Service Area #12 - Woods of Ivanhoe

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 21,500 | 30,100 | 34,400 | 34,400 | 34,400 | 34,400 | 34,400 |
| **A41X** | **Taxes** | **21,500** | **30,100** | **34,400** | **34,400** | **34,400** | **34,400** | **34,400** |
| A48010 | Interest | 127 | 153 | 202 | 90 | 90 | 50 | 90 |
| **AHM** | **Miscellaneous .** | **127** | **153** | **202** | **90** | **90** | **50** | **90** |
| **AH4X** | **Total Revenue** | **21,627** | **30,253** | **34,602** | **34,490** | **34,490** | **34,450** | **34,490** |

# Lake County Expense Budget Comparison Report - Five Year History

F276 - Special Service Area #12 - Woods of Ivanhoe

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79950 | All Other Miscellaneous | 8,749 | 45,483 | 11,310 | 34,490 | 34,490 | - | 34,490 |
| **AH7X** | **Contractuals** | **8,749** | **45,483** | **11,310** | **34,490** | **34,490** | **-** | **34,490** |
| **AHEX** | **Total Expenses** | **8,749** | **45,483** | **11,310** | **34,490** | **34,490** | **-** | **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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 115,808 | 259,100 | 259,100 | 258,114 | (986) | 0% |
| AHM Miscellaneous | 2,334,678 | 200 | 200 | 200 | 0 | 0% |
| **AH4X Total Revenue** | **2,450,486** | **259,300** | **259,300** | **258,314** | **(986)** | **0%** |
| AH7X Contractuals | 74,226 | 0 | 0 | 0 | 0 | 0% |
| AH9X Debt Service | 2,392,401 | 254,797 | 254,797 | 258,114 | 3,317 | 1% |
| **AHEX Total Expenses** | **2,466,627** | **254,797** | **254,797** | **258,114** | **3,317** | **1%** |

## BUDGET HIGHLIGHTS:

- The final payment for the 2007B Taxable portion of this bond issuance was made in December 2015. The full amount of the levy will now be allocated to this 2007A Tax Exempt portion to make the scheduled debt service payments through December 2027.

# Lake County Revenue Budget Comparison Report - Five Year History

F350 - Special Service Area #13 - Tax Exempt 2007A

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 127,015 | 127,015 | 115,808 | 259,100 | 259,100 | 218,730 | 258,114 |
| **A41X** | **Taxes** | **127,015** | **127,015** | **115,808** | **259,100** | **259,100** | **218,730** | **258,114** |
| A48010 | Interest | 615 | 166 | 478 | 200 | 200 | 102 | 200 |
| A48270 | Proceeds from Sale of Refunding Bonds | - | - | 2,245,000 | - | - | - | - |
| A49910 | All Other Miscellaneous Revenue | - | - | 89,200 | - | - | - | - |
| **AHM** | **Miscellaneous .** | **615** | **166** | **2,334,678** | **200** | **200** | **102** | **200** |
| **AH4X** | **Total Revenue** | **127,630** | **127,181** | **2,450,486** | **259,300** | **259,300** | **218,833** | **258,314** |

# Lake County Expense Budget Comparison Report - Five Year History

F350 - Special Service Area #13 - Tax Exempt 2007A

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A71150 | Consultants | - | - | 74,226 | - | - | - | - |
| **AH7X** | **Contractuals** | **-** | **-** | **74,226** | **-** | **-** | **-** | **-** |
| A90010 | Principal Payments | - | - | 2,276,000 | 135,000 | 135,000 | 185,000 | 150,000 |
| A90020 | Interest Payments | 126,318 | 126,318 | 116,401 | 119,797 | 119,797 | 61,008 | 108,114 |
| **AH9X** | **Debt Service** | **126,318** | **126,318** | **2,392,401** | **254,797** | **254,797** | **246,008** | **258,114** |
| **AHEX** | **Total Expenses** | **126,318** | **126,318** | **2,466,627** | **254,797** | **254,797** | **246,008** | **258,114** |

# 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 | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 119,427 | 0 | 0 | 0 | 0 | 0% |
| AHM Miscellaneous | 285 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **119,712** | **0** | **0** | **0** | **0** | **0%** |
| AH9X Debt Service | 81,192 | 0 | 0 | 0 | 0 | 0% |
| **AHEX Total Expenses** | **81,192** | **0** | **0** | **0** | **0** | **0%** |

## BUDGET HIGHLIGHTS:

- The final debt service payment on the taxable portion of this bond issuance was made on December 15, 2015. The non-taxable portion continues until December 2027.
- The total property tax amount levied will not decrease for Special Service Area #13 as the amount attributed to the tax exempt 2007A portion has increased by a corresponding amount.

# Lake County Revenue Budget Comparison Report - Five Year History

F352 - Special Service Area #13 - Taxable 2007B

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 130,985 | 130,985 | 119,427 | - | - | - | - |
| **A41X** | **Taxes** | **130,985** | **130,985** | **119,427** | **-** | **-** | **-** | **-** |
| A48010 | Interest | 133 | 45 | 285 | - | - | - | - |
| **AHM** | **Miscellaneous .** | **133** | **45** | **285** | **-** | **-** | **-** | **-** |
| **AH4X** | **Total Revenue** | **131,118** | **131,030** | **119,712** | **-** | **-** | **-** | **-** |

# Lake County Expense Budget Comparison Report - Five Year History

F352 - Special Service Area #13 - Taxable 2007B

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A90010 | Principal Payments | 115,000 | 120,000 | 79,000 | - | - | - | - |
| A90020 | Interest Payments | 14,236 | 7,715 | 2,192 | - | - | - | - |
| **AH9X** | **Debt Service** | **129,236** | **127,715** | **81,192** | **-** | **-** | **-** | **-** |
| **AHEX** | **Total Expenses** | **129,236** | **127,715** | **81,192** | **-** | **-** | **-** | **-** |

# 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 the receipt of property taxes and repayment of the bonds. Capital projects are tracked in a separate capital projects fund.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 2,576,515 | 2,555,000 | 2,555,000 | 2,555,000 | 0 | 0% |
| AHM Miscellaneous | 171 | 0 | 0 | 0 | 0 | 0% |
| **AH4X Total Revenue** | **2,576,686** | **2,555,000** | **2,555,000** | **2,555,000** | **0** | **0%** |
| AH9X Debt Service | 305,000 | 2,555,000 | 2,555,000 | 2,555,000 | 0 | 0% |
| **AHEX Total Expenses** | **305,000** | **2,555,000** | **2,555,000** | **2,555,000** | **0** | **0%** |

## BUDGET HIGHLIGHTS:

- This debt was issued in December 2013 and the final payment will be made December 2038.

# Lake County Revenue Budget Comparison Report - Five Year History

F354 - Special Service Area #16 - Lake Michigan Water

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | 308,078 | 310,301 | 2,576,515 | 2,555,000 | 2,555,000 | 2,555,343 | 2,555,000 |
| **A41X** | **Taxes** | **308,078** | **310,301** | **2,576,515** | **2,555,000** | **2,555,000** | **2,555,343** | **2,555,000** |
| A48010 | Interest | 32 | 59 | 171 | - | - | 2,821 | - |
| A48260 | Proceeds from Sale of Bonds | 700,000 | - | - | - | - | - | - |
| **AHM** | **Miscellaneous .** | **700,032** | **59** | **171** | **-** | **-** | **2,821** | **-** |
| **AH4X** | **Total Revenue** | **1,008,110** | **310,361** | **2,576,686** | **2,555,000** | **2,555,000** | **2,558,164** | **2,555,000** |

# Lake County Expense Budget Comparison Report - Five Year History

F354 - Special Service Area #16 - Lake Michigan Water

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A90010 | Principal Payments | - | - | - | 2,250,000 | 2,250,000 | 2,250,000 | 2,250,000 |
| A90020 | Interest Payments | 152,500 | 305,000 | 305,000 | 305,000 | 305,000 | 271,250 | 305,000 |
| **AH9X** | **Debt Service** | **152,500** | **305,000** | **305,000** | **2,555,000** | **2,555,000** | **2,521,250** | **2,555,000** |
| **AHEX** | **Total Expenses** | **152,500** | **305,000** | **305,000** | **2,555,000** | **2,555,000** | **2,521,250** | **2,555,000** |

Financial and Administrative Committee

# Special Service Area #17 - Ivanhoe Estates

**DEPARTMENT PURPOSE:** This SSA was established to fund the repair, reconstruction and maintenance of private streets within the Ivanhoe Estates residential community.

## FINANCIAL SUMMARY:

| Account | FY2016 Actuals | FY2017 Adopted Budget | FY2017 Modified Budget | FY2018 Budget | $ Variance | % Variance |
|---|---|---|---|---|---|---|
| A41X Taxes | 0 | 56,640 | 56,640 | 56,640 | 0 | 0% |
| **AH4X Total Revenue** | **0** | **56,640** | **56,640** | **56,640** | **0** | **0%** |
| AH7X Contractuals | 0 | 56,640 | 56,640 | 56,640 | 0 | 0% |
| **AHEX Total Expenses** | **0** | **56,640** | **56,640** | **56,640** | **0** | **0%** |

# Lake County Revenue Budget Comparison Report - Five Year History

F290 - Special Service Area #17 - Ivanhoe Estates

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A41100 | Property Taxes | - | - | - | 56,640 | 56,640 | 56,160 | 56,640 |
| **A41X** | **Taxes** | **-** | **-** | **-** | **56,640** | **56,640** | **56,160** | **56,640** |
| **AH4X** | **Total Revenue** | **-** | **-** | **-** | **56,640** | **56,640** | **56,160** | **56,640** |

# Lake County Expense Budget Comparison Report - Five Year History

F290 - Special Service Area #17 - Ivanhoe Estates

| Acct Code | Account Description | Recognized Amount FY14 | Recognized Amount FY2015 | Recognized Amount FY2016 | Adopted Budget FY2017 | Modified Budget FY2017 | Y-T-D Recognized FY2017 | Budget FY2018 |
|---|---|---|---|---|---|---|---|---|
| A79950 | All Other Miscellaneous | - | - | - | 56,640 | 56,640 | - | 56,640 |
| **AH7X** | **Contractuals** | **-** | **-** | **-** | **56,640** | **56,640** | **-** | **56,640** |
| **AHEX** | **Total Expenses** | **-** | **-** | **-** | **56,640** | **56,640** | **-** | **56,640** |

# *Capital Improvements*

*2018 Adopted 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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. . . . . Operational Improvements

. . . . . Initiatives

. . . . . Glossary of Key Terms



**Lake County Board**

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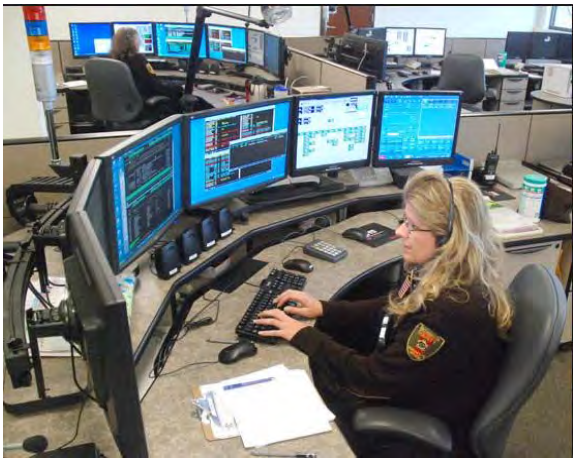
# Program Statement

**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.**

# 2018 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.**



# 2018 Fiscal Year Requests (Recommended)

| CCIP Project Name | Project Location | Requested Funding | Recommended Funding | Description of Project |
|---|---|---|---|---|
| **Mandate** | | | | |
| None | | | | |
| | | | | |
| **Rehabilitation/Asset Management** | | **$13,245,382** | **$13,245,382** | |
| Jail HVAC System Replacement | Waukegan | $6,600,000 | $6,600,000 | Replacement of original Chiller Plant, Domestic Boiler and Detention Air Handler Units. |
| Facility Assessment | Various | $5,443,000 | $5,443,000 | See attached 2018 CCIP Facility Assessment list. |
| Surveillance Cameras in Jail | Waukegan | $500,000 | $500,000 | 2018 funding for a multi-year project to increase the number and quality of cameras within the jail (Two million dollars spread over four years, year four of four). |
| Security Improvements | Various | $500,000 | $500,000 | Security improvements for County facilities |
| Body Worn Cameras for Corrections | Waukegan | $202,382 | $202,382 | Replacement of 225 current cameras and necessary accessories with DME storage for the Correctional Division of the Sheriff's Office. Includes cameras, docking stations, licenses, electrical and supplies. |
| **Operational Improvements** | | **$491,500** | **$491,000** | |
| Stormwater Management Improvements | Various | $157,500 | $157,000 | County-contribution to Grandwood Park Dam repairs - multi agency funding |
| Depke Operational Improvements | Vernon Hills | $125,000 | $125,000 | This project funds identified operational improvements within the new/old facility |
| Quicket | Various | $209,000 | $209,000 | Automated ticketing software for the Sheriff's Office |
| **Initiatives** | | **$230,000** | **$2,030,000** | |
| IT Initiatives | Various | $230,000 | $230,000 | Various IT infrastructure needs |
| 911 Consolidation (County contribution) | | | $1,800,000 | |
| **Funding Totals** | | **$13,966,882** | **$15,766,382** | |

# 2018 Fiscal Year Requests (Not Recommended)

| CCIP Project Name | Project Location | Requested Funding | Approved Funding | Description of Project |
|---|---|---|---|---|
| In-Car Video Camera System | Various | $327,030 | $0 | Replacement of existing cameras - further analysis required |
| | | | | |
| **Funding Totals** | | **$0** | **$0** | |

# Summary of Funding

| Source of Funds | | Use of Funds | |
|---|---|---|---|
| Fund Sweep of Reserves | $10,986,000 | Mandate | $0 |
| Annual Operating Budget (Capital Fund Set Aside) | $6,117,000 | Rehab/Asset Management | $13,245,382 |
| Project Close-Out or Re-allocation | $0 | Operational Improvements | $491,000 |
| Unallocated CCIP | $0 | Initiatives | $2,030,000 |
| | | IT Contingency | $325,000 |
| | | Unallocated CCIP | $1,011,618 |
| | | Future Long Term Capital | $0 |
| **Funding Totals** | **$17,103,000** | **Funding Totals** | **$17,103,000** |

# 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.**

**Jail HVAC System Replacement**

**Facility Assessment**

**Surveillance Cameras in Jail**

**Security Improvements**

**Body Worn Cameras for Corrections**

| | | | |
|---|---|---|---|
| **Department:** | **Finance & Administrative Services (Facilities)** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Jail HVAC System Replacement** | **Requested Amount:** | **$6,600,000** |
| **CIP #** | **1103356** | **Approved Amount:** | **$6,600,000** |

**Project Description**

In 2012 Lake County commissioned Grumman Butkus Associates to perform an infrastructure assessment for the Lake County Jail and Babcox Justice Center. The survey yielded infrastructure in various stages of degredation due to age, deferred maintenance, and general wear and tear. The survey further went on to recommend repairs that Lake County could implement at such point as they were ready; corresponding rough budgets were also provided. The multi-phase Jail Infrastructure Replacement Project strategically bundles facility repairs identified in this report into a size and scope

**Purpose / Justification**

Targeted jail Infrastructure improvements include replacement of key air handlers, terminal distribution boxes, and primary cold water chillers. The air handlers serving the Facility are original to the building's construction and are operated by pneumatic controls. Many of the terminal air boxes are either no longer functioning or require frequent maintenance to keep in operation. This project seeks to replace/refurbish portions of the air handling equipment including: valves, dampers, controls, motors, coils , and thermostats. The corresponding terminal boxes would also be replaced with new modern VAV boxes. Targeted Air Handlers include AHU-12, AHU-13, AHU-14, AHU-15, and AHU-16. Two existing cold water chillers will also be decommissioning and replaced with a new chiller unit located within the Courthouse Expansion project.

**Project Status**

Design work has not yet begun.

**Net Impact on Operating Budget**

This asset preservation project will reduce long term operational expenses associated with heating and cooling the Lake County Jail.

| Funding Category | Approved FY 2018 Funding | | | |
|---|---|---|---|---|
| | Prior Year(s) Expense | FY 2017 Carryover | Approved Funding | Total Budget |
| Technology/Equipment | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | $0 | $0 | $0 | $0 |
| Construction | $0 | $0 | $6,600,000 | $6,600,000 |
| Contingency | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$6,600,000** | **$6,600,000** |

| Funding Category | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|
| | FY 2018 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | Total |
| Technology/Equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | $0 | $0 | $0 | $0 | $0 | $0 |
| Construction | $6,600,000 | $0 | $0 | $0 | $0 | $6,600,000 |
| Contingency | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | **$6,600,000** | **$0** | **$0** | **$0** | **$0** | **$6,600,000** |

| Project Budget 2018 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $6,600,000 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $0 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $0 |
| Other | $0 |
| **Total Project Budget** | **$6,600,000** |

| | | | |
|---|---|---|---|
| **Department:** | **Finance & Administrative Services (Facilities)** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Facility Assessment - County Wide** | **Requested Amount:** | **$5,443,000** |
| **CIP #** | **1103285** | **Approved Amount:** | **$5,443,000** |

**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

**Project Status**

Facility Assessment projects are prioritized according to life safety priority and funding limits. These projects are identified

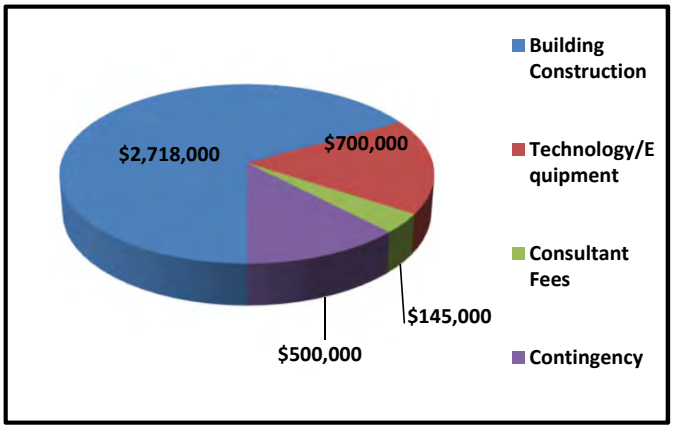
**Net Impact on Operating Budget**

Facility Assessment projects will ultimately reduce operating costs and extend the life of Lake County capital assets, thereby 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 2018 Funding | | | |
|---|---|---|---|---|
| | Prior Year(s) Expense | FY 2017 Carryover | Approved Funding | Total Budget |
| Technology/Equipment | | | $600,000 | $600,000 |
| Consulting and A/E Services | $0 | $0 | $830,000 | $830,000 |
| Construction | | | $3,562,801 | $3,562,801 |
| Contingency | | $0 | $450,199 | $450,199 |
| **Total** | **$0** | **$0** | **$5,443,000** | **$5,443,000** |

| Funding Category | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | $600,000 | $0 | $0 | $0 | $0 | $600,000 |
| Consulting and A/E Services | $830,000 | $800,000 | $800,000 | $800,000 | $800,000 | $4,030,000 |
| Construction | $3,562,801 | $4,200,000 | $4,200,000 | $4,200,000 | $4,200,000 | $20,362,801 |
| Contingency | $450,199 | $500,000 | $500,000 | $500,000 | $500,000 | $2,450,199 |
| **Total** | **$5,443,000** | **$5,500,000** | **$5,500,000** | **$5,500,000** | **$5,500,000** | **$27,443,000** |

| Project Budget 2018 | |
|---|---|
| Feasibility Study / Programming | $830,000 |
| Land/Building Acquisition | $0 |
| Building Construction | $2,718,000 |
| Site Construction | $550,000 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $700,000 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $145,000 |
| Contingency | $500,000 |
| Other | $0 |
| **Total Project Budget** | **$5,443,000** |



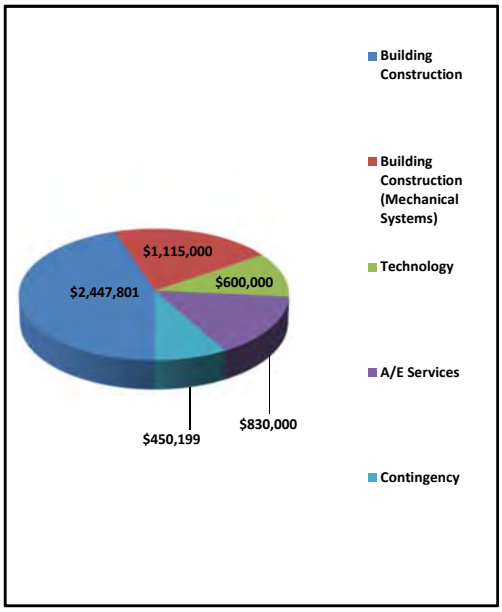
| | | | |
|---|---|---|---|
| Department: | Finance & Administrative Services (Facilities) | Allocation Year: | FY 2018 |
| Project: | Facility Assessment - County Wide | Requested Amount: | $5,443,000 |
| CIP # | 1103285 | Approved Amount: | $5,443,000 |

# 2018 Facility Assessment Project List

| Facility Assessment Project Name | | Project Location | Requested Funding | Description |
|---|---|---|---|---|
| F1301 | Jail Visitor Elevator Modernization | Waukegan | $ 249,801 | Necessary upgrades to elevator infrastructure and control system |
| F1801 | Jail Bond Court Modernization | Waukegan | $ 200,000 | Lighting, HVAC, and security upgrades to the bond court located in Babcox Justice Center. |
| F1702 | Jail Infrastructure Continuation (Engineering) | Waukegan | $ 400,000 | Engineering design of HVAC, plumbing, and electrical system in the LC Jail. |
| F1803 | Jail Security PLC and Door Relay Board Replacement | Waukegan | $ 200,000 | Asset repair and replacement |
| F1804 | Jail Concrete Sidewalk and Vehicle sallyport repaving | Waukegan | $ 200,000 | Site repairs to the Lake County Jail. |
| F1805 | Building Automation Repairs and Improvements | Various | $ 300,000 | Upgrades to building system controls and logic at various County Facilities. (Construction) |
| F1806 | Roof Repair & Replacement (CAC, Center Courts and Depke FACE-IT) | Various | $ 500,000 | Asset repair and replacement |
| F1807 | DOT Burglar Alarm and Access Control Expansion | Libertyville | $ 100,000 | Installation of security systems and access control for the Department of Transportation. |
| F1808 | DOT Parking Lot Resurfacing | Libertyville | $ 550,000 | Resurfacing roadways, drives, and parking lot internal to the DOT section of the Libertyville Campus. |
| F1809 | DOT Fuel Island Roof Replacement | Libertyville | $ 143,000 | Upgrades to roofing, lighting, protective bollars at the DOT fueld island |
| F1810 | DOT Building "C" HVAC and BAS Improvements | Libertyville | $ 300,000 | Building controls for Department of Transportation's Body Shop Building. |
| F1811 | Employee Parking Garage Improvements (Engineering) | Waukegan | $ 100,000 | Design of required asset repair and renovation to the north parking deck last completed in 2007 |
| F1812 | BACnet Building Automation Consultating (Engineering) | Various | $ 250,000 | Upgrades to building system controls and logic at various County Facilities. (Design) |
| F1813 | HD BMB Chiller Replacement | Health Dept | $ 375,000 | Asset repair and replacement |
| F1814 | HD BMB Annex HVAC fan coils units Replacement | Health Dept | $ 200,000 | Asset repair and replacement |
| F1815 | Carpet Replacement (Circuit Clerk, Courts and Child Advocacy Center) | Various | $ 200,000 | Asset repair and replacement |
| F1816 | PDO Exterior Improvements | Waukegan | $ 200,000 | Concrete repair, masonry tuckpointing, and misc. exterior improvements |
| F1817 | Depke RTU Replacement FACE-IT | Vernon Hills | $ 150,000 | Asset repair and replacement |
| F1818 | Jail Floodbuster Phase2 | Waukegan | $ 90,000 | Installation of anti-flood flush valves in jail water closets |
| F1819 | Coroner Office Remodel | Waukegan | $ 60,000 | Misc. interior improvements to family room and viewing area. |
| F1820 | Facility Assessment Survey | Various | $ 80,000 | Documentation of County Facilities' condition; prioritization, life expectancy, and estimated asset |
| F1850 | JOC Program | Various | $ 145,000 | Job Opportunity Contracting service agreement blanket purchase order. |
| 00000 | Contingency | Various | $ 450,199 | Contingency |

## 2018 Facility Assessment Project Allocation

| | | |
|---|---|---|
| Jail Visitor Elevator Modernization | | $ 249,801 |
| Jail Bond Court Modernization | | $ 200,000 |
| Jail Concrete Sidewalk and Vehicle sallyport repaving | | $ 200,000 |
| Roof Repair & Replacement (CAC, Center Courts and Depke FACE-IT) | | $ 500,000 |
| DOT Parking Lot Resurfacing | | $ 550,000 |
| DOT Fuel Island Roof Replacement | | $ 143,000 |
| Carpet Replacement (Circuit Clerk, Courts and Child Advocacy Center) | | $ 200,000 |
| PDO Exterior Improvements | | $ 200,000 |
| Coroner Office Remodel | | $ 60,000 |
| JOC Program | | $ 145,000 |
| | | |
| | **Building Construction** | **$ 2,447,801** |
| DOT Building "C" HVAC and BAS Improvements | | $ 300,000 |
| HD BMB Chiller Replacement | | $ 375,000 |
| HD BMB Annex HVAC fan coils units Replacement | | $ 200,000 |
| Depke RTU Replacement FACE-IT | | $ 150,000 |
| Jail Floodbuster Phase2 | | $ 90,000 |
| | | |
| | **Building Construction (Mechanical Systems)** | **$ 1,115,000** |
| Jail Security PLC and Door Relay Board Replacement | | $ 200,000 |
| Building Automation Repairs and Improvements | | $ 300,000 |
| DOT Burglar Alarm and Access Control Expansion | | $ 100,000 |
| | **Technology** | **$ 600,000** |
| Jail Infrastructure Continuation (Engineering) | | $ 400,000 |
| Employee Parking Garage Improvements (Engineering) | | $ 100,000 |
| BACnet Building Automation Consultating (Engineering) | | $ 250,000 |
| Facility Assessment Survey | | $ 80,000 |
| | **A/E Services** | **$ 830,000** |
| | | |
| Facility Assessment Contingency | | $ 450,199 |
| | **Contingency** | **$ 450,199** |



| | | | |
|---|---|---|---|
| **Department:** | **Sheriff's Office** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Surveillance Cameras in Jail** | **Requested Amount:** | **$500,000** |
| **CIP #** | **1103390** | **Approved Amount:** | **$500,000** |

**Project Description**

Phase 3 of continued installation of 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 will continue until complete.

**Net Impact on Operating Budget**

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

| Funding Category | Approved FY 2018 Funding | | | |
|---|---|---|---|---|
| | Prior Year(s) Expense | FY 2017 Carryover | Approved Funding | Total Budget |
| Technology/Equipment | $0 | $0 | $500,000 | $500,000 |
| Consulting and A/E Services | $0 | $0 | $0 | $0 |
| Construction | $0 | $0 | $0 | $0 |
| Contingency | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$500,000** | **$500,000** |

| Funding Category | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | $500,000 | $500,000 | $0 | $0 | $0 | $1,000,000 |
| 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** | **$0** | **$0** | **$0** | **$1,000,000** |

| Project Budget 2018 | |
|---|---|
| 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** |

| | | | |
|---|---|---|---|
| **Department:** | **Finance & Administrative Services (Facilities)** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Security Improvements** | **Requested Amount:** | **$500,000** |
| **CIP #** | **1103285-F1713** | **Approved Amount:** | **$500,000** |

**Project Description**

This project entails the development and implementation of to be determined personnel, property, and information related security improvemets. Both physical and virtual hardening as well as monitoring would be likely outcomes of this project.

**Purpose / Justification**

Lake County has come under increasing pressure to safeguard: staff, property, information, and the general public against real and percieved threats. The Sucurity Improvements Initiative will coincide with the develop of a formal recommending body that identifies, assess, and prioritizes threats faced by the County. Threats will then be mitigated through the development of appropriate strategies. It is likely the recommending body will include subject matter experts with diverse perspectives on Lake County's business operations. Law enforcement, information technology, facility operations, and public policy will all likely participate.

**Project Status**

The Security Governance Committee has begun meetings.

**Net Impact on Operating Budget**

It is anticipated that this request will lead to an annual review of County Security Status and continued funding of these improvements as is appropriate.

| Funding Category | | Approved FY 2018 Funding | | | |
|---|---|---|---|---|---|
| | | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 |
| Contingency | | $0 | $0 | $500,000 | $0 |
| **Total** | | **$0** | **$0** | **$500,000** | **$0** |

| Funding Category | | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|---|
| | | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| Contingency | | $500,000 | $500,000 | $500,000 | $500,000 | $500,000 | $2,500,000 |
| **Total** | | **$500,000** | **$500,000** | **$500,000** | **$500,000** | **$500,000** | **$2,500,000** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $0 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $500,000 |
| Other | $0 |
| **Total Project Budget** | **$500,000** |

| | | | |
|---|---|---|---|
| **Department:** | **Sheriff's Office** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Body Worn Cameras for Corrections** | **Requested Amount:** | **$202,382** |
| **CIP #** | **1103391** | **Approved Amount:** | **$202,382** |

**Project Description**

The Corrections Division of the Lake County Sheriff's Office began utilizing body worn cameras (BWC's) in 2012. The selected camera system was two part: a physical camera manufactured by VieVu of Seattle, Washington, and digital media evidence (DME) storage server maintained by L3. VieVu and L3 have ended their partnership and storage for the VieVu camera will no longer be supported. This project entails the physical and digital migration of the Corrections Division to a new body worn camera platform.

**Purpose / Justification**

The body worn camera project is a risk mitigation effort on behalf of Lake County Corrections Staff. BWC usage directly correlates with a decline in the volume of inmate allegations against correction staff, and thus reduced staff defense efforts on behalf of the employer. On a national level, the use of body worn cameras has been associated with deterring poor inmate behavior in comparison to correction staff with out BWC's. The current BWC's DME server is no longer being maintained and evidence retrieval can not be guaranteed. Should the County fail to migrate to a new DME platform, existing and future DME storage is susceptible to loss.

**Project Status**

This project has not yet begun.

**Net Impact on Operating Budget**

The body worn camera project is not new, but a replacement. Ongoing maintenance and support costs are anticipated in future operating budgets.

| Funding Category | Approved FY 2018 Funding | | | |
|---|---|---|---|---|
| | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | $0 | $0 | $202,382 | $202,382 |
| Consulting and A/E Services | $0 | $0 | $0 | $0 |
| Construction | $0 | $0 | $0 | $0 |
| Contingency | $0 | $0 | $0 | $0 |
| **Total** | **$0** | **$0** | **$202,382** | **$202,382** |

| Funding Category | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | $202,382 | $103,045 | $103,045 | $103,045 | $103,045 | $614,562 |
| 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** | **$202,382** | **$103,045** | **$103,045** | **$103,045** | **$103,045** | **$614,562** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $202,382 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $0 |
| Other | $0 |
| **Total Project Budget** | **$202,382** |

# Operational Improvements

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

**Stormwater Management Improvements**

**Depke Operational Improvements**

**Quicket**

| | | | |
|---|---|---|---|
| **Department:** | **Stormwater Management Commission** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Stormwater Management - Grandwood Park Dam** | **Requested Amount:** | **$157,000** |
| **CIP #** | **1103461** | **Approved Amount:** | **$157,000** |

**Project Description**

Lake County Stormwater Management Commission (SMC) has been instrumental in the development of flood damage prevenention: strategies, codes, and infrastructure since its inception in 1991. The goal of these activities is to mitigate property damage and public safety risk during the conveyance of stormwater through Lake County. Recent activities have included the strategic acquisition of flood prone properties, stabilization of key stream bank and retention areas, and installation of channel and transport infrastructure. The Grandwood Park Dam project entails the removal and replacement of an existing dam/weir structure and replacement of a failing pedestrian bridge.

**Purpose / Justification**

SMC in coordination with Grandwood Park and adjacent communities have advanced the development of strategic infrastructure identified in the 2014 Mill Creek Watershed and Flood Mitigation Plan. This document identifies key stormwater management structures along the Mill Creek Watershed and prioritizes their level of (repair) need. The Mill Creek Dam was identified as being a "high level" level of need within this document. A supporting document was commissioned by the Grandwood Park Park District, which similarly identified the Millcreek Dam and adjacent pedestrian pathway as having structural deficits and being in immediate need of repair/replacement/removal. This funding request provides a 50% County cost share of the estimed funds necessary to properly address this infrastructure.

**Project Status**

Several studies, along with preliminary engineering for repair have been developed.

**Net Impact on Operating Budget**

This project will have no long term affect on operating budget.

| Funding Category | Approved FY 2018 Funding | | | |
|---|---|---|---|---|
| | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | $0 | $0 | $36,100 | $36,100 |
| Construction | $0 | $0 | $104,400 | $104,400 |
| Contingency | $0 | $0 | $16,500 | $16,500 |
| **Total** | **$0** | **$0** | **$157,000** | **$157,000** |

| Funding Category | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|
| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | $36,100 | $0 | $0 | $0 | $0 | $36,100 |
| Construction | $104,400 | $0 | $0 | $0 | $0 | $104,400 |
| Contingency | $16,500 | $0 | $0 | $0 | $0 | $16,500 |
| **Total** | **$157,000** | **$0** | **$0** | **$0** | **$0** | **$157,000** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $104,400 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $0 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $36,100 |
| Contingency | $16,500 |
| Other | $0 |
| **Total Project Budget** | **$157,000** |

| | | | |
|---|---|---|---|
| **Department:** | **Finance & Administrative Services (Facilities & Construction)** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Depke Operational Improvements** | **Requested Amount:** | **$125,000** |
| **CIP #** | **1103285- F1825** | **Approved Amount:** | **$125,000** |

**Project Description**

The recent addition to the Depke Juvenile Justice Center alleviated a number of operational issues related to facility capacity and user group adjacency. A number of operational modification improvements have also presented themself during this transition period. This request includes installation of dedicated split system cooling unit, associated emergency power, and additional communication wiring to enable server room functionality within the second floor of the new building. Enhancement of a shell space which will be used for court reporter operations will also be a part of the planned work.

**Purpose / Justification**

Two rooms on the second floor of the addition were reserved with the intention of enabling a future server room/electronic court reporting room. This request provides the additional infrastructure to support the anticipated uses and to relocate key elements of the old building's IT infrastructure to the new facility. Relocation of servers, network switches, and access control modules to the new building will provide additional security in the event of infrastructure failure.

**Project Status**

This project has not yet begun.

**Net Impact on Operating Budget**

This project will have no net affect on operating budget.

| Funding Category | | Approved FY 2018 Funding | | | |
|---|---|---|---|---|---|
| | | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $125,000 | $125,000 |
| Construction | | $0 | $0 | $0 | $0 |
| Contingency | | $0 | $0 | $0 | $0 |
| **Total** | | **$0** | **$0** | **$125,000** | **$125,000** |

| Funding Category | | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|---|
| | | FY 2018 | FY 2019 | FY 2019 | FY 2020 | FY 2021 | Total |
| Technology/Equipment | | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| Construction | | $125,000 | $0 | $0 | $0 | $0 | $125,000 |
| Contingency | | $0 | $0 | $0 | $0 | $0 | $0 |
| **Total** | | **$125,000** | **$0** | **$0** | **$0** | **$0** | **$125,000** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $125,000 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $0 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $0 |
| Other | $0 |
| **Total Project Budget** | **$125,000** |

| | | | |
|---|---|---|---|
| **Department:** | **Sheriff's Office** | **Allocation Year:** | **FY 2018** |
| **Project:** | **Quicket E-Citation** | **Requested Amount:** | **$209,000** |
| **CIP #** | | **Approved Amount:** | **$209,000** |

**Project Description**

Traffic stops and accident reports are being manually written by Sheriff's deputies as part of their daily work activity. Each report is than manually entered into the Sheriff's record system (Sheriff Staff) and manually entered into the Circuit Clerk's record system (Clerk Staff). This initiative seeks to use technology to integrate the traffic report entered at the scene into both the Sheriff's and Clerk's record system and eliminate redundant efforts and opportunity for clerical errors.

**Purpose / Justification**

Hand written traffic reports require a great deal of time for the Sheriff's Deputy to produce and Sheriff's Staff and Clerk's Staff to process. In addition there is a waste factor associated with this effort; 10% of traffic tickets are voided due to illegibility. The Quicket E-Citation software package provides a standardized computer entry platform for traffic violations. A report is printed for both the offender and the Clerk and the data is accepted by the Sheriff's, Clerk's, and 19th Judicial Court's record managemnt systems. Initial estimates indicate that eliminating redundant efforts and waste could reduce labor costs associated with dealing with traffic violations for both officers and clerical staff.

**Project Status**

This project has not yet begun.

**Net Impact on Operating Budget**

This project will add maintenance and support costs to the operating budget. It is also anticipated that the software will reduce officer time at traffic stops and clerical staff time with ticket processing.

| Funding Category | | Approved FY 2018 Funding | | | |
|---|---|---|---|---|---|
| | | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | | $0 | $0 | $206,000 | $206,000 |
| Consulting and A/E Services | | $0 | $0 | $3,000 | $3,000 |
| Construction | | $0 | $0 | $0 | $0 |
| Contingency | | $0 | $0 | $0 | $0 |
| **Total** | | **$0** | **$0** | **$209,000** | **$209,000** |

| Funding Category | | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|---|
| | | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | | $209,000 | $156,269 | $156,269 | $156,269 | $156,269 | $834,076 |
| 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** | | **$209,000** | **$156,269** | **$156,269** | **$156,269** | **$156,269** | **$834,076** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $206,000 |
| Permit/Utility/Testing Fees | $3,000 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $0 |
| Other | $0 |
| **Total Project Budget** | **$209,000** |

# Initiatives

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

## IT Intiatives

### 911 Consolidation (County Contribution)

| | | | |
|---|---|---|---|
| **Department:** | **Information & Technology** | **Allocation Year:** | **FY 2018** |
| **Project:** | **IT Initiatives** | **Requested Amount:** | **$230,000** |
| **CIP #** | | **Approved Amount:** | **$230,000** |

**Project Description**

Each year Lake County Information Technology identifies multiple projects and upgrades that fall outside the annual replacement program. The IT Governance Council identifies these project via discussions with project managers, departmental liassons, and Facility Operations.

**Purpose / Justification**

This project may include consultant work as well as hardware or software upgrades as identified and documented by IT.

**Project Status**

This project has not yet begun.

**Net Impact on Operating Budget**

Unknown, as the impact will depend upon the projects selected by the IT Governance Council.

| Funding Category | | Approved FY 2018 Funding | | | |
|---|---|---|---|---|---|
| | | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 |
| Contingency | | $0 | $0 | $230,000 | $0 |
| **Total** | | **$0** | **$0** | **$230,000** | **$0** |

| Funding Category | | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|---|
| | | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| Contingency | | $230,000 | $0 | $0 | $0 | $0 | $230,000 |
| **Total** | | **$230,000** | **$0** | **$0** | **$0** | **$0** | **$230,000** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $230,000 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $0 |
| Other | $0 |
| **Total Project Budget** | **$230,000** |

| | | | |
|---|---|---|---|
| **Department:** | **County Administrator's Office** | **Allocation Year:** | **FY 2018** |
| **Project:** | **911 Consolidation Study** | **Requested Amount:** | **$1,800,000** |
| **CIP #** | | **Approved Amount:** | **$1,800,000** |

**Project Description**

The Lake County Board has identified 5 key goals within its adopted 2017 Strategic Plan. The first of these goals is to "PROVIDE PUBLIC SAFETY AND ADVANCE AN INTEGRATED, DATA DRIVEN JUSTICE SYSTEM". Action F internal to this strategy is for the County to continue to advance opportunities for regional 911 consolidation.

**Purpose / Justification**

Lake County continues to invest in its long term strategic vision by setting aside those resources required for studies, consultation, technology improvements, and regional collaboration.

**Project Status**

Studies are continuing relative to the impact of different 911 organizational and operational strategies.

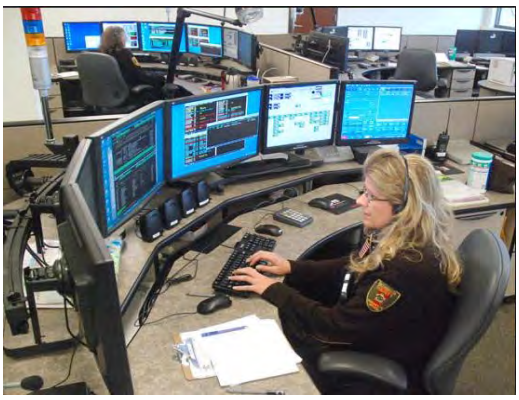
**Net Impact on Operating Budget**

Unknown, as the consolidation process is still in it's early stages.

| Funding Category | | Approved FY 2018 Funding | | | |
|---|---|---|---|---|---|
| | | Prior Year(s) Expense | FY 2017 Carryover | New Funding | Total Budget |
| Technology/Equipment | | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 |
| Contingency | | $0 | $0 | $1,800,000 | $0 |
| **Total** | | **$0** | **$0** | **$1,800,000** | **$0** |

| Funding Category | | Projected Cash Flow/Future Requests | | | | | Project Total |
|---|---|---|---|---|---|---|---|
| | | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | Total |
| Technology/Equipment | | $0 | $0 | $0 | $0 | $0 | $0 |
| Consulting and A/E Services | | $0 | $0 | $0 | $0 | $0 | $0 |
| Construction | | $0 | $0 | $0 | $0 | $0 | $0 |
| Contingency | | $1,800,000 | $0 | $0 | $0 | $0 | $1,800,000 |
| **Total** | | **$1,800,000** | **$0** | **$0** | **$0** | **$0** | **$1,800,000** |

| Project Budget 2015 | |
|---|---|
| Feasibility Study / Programming | $0 |
| Land/Building Acquisition | $0 |
| Building Construction | $0 |
| Site Construction | $0 |
| Furniture | $0 |
| Phone/Data | $0 |
| Technology/Equipment | $0 |
| Permit/Utility/Testing Fees | $0 |
| Moving/Relocation | $0 |
| Consultant Fees | $0 |
| Contingency | $1,800,000 |
| Other | $0 |
| **Total Project Budget** | **$1,800,000** |



# 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.

# *Budget & Finance Policies*

*2018 Approved Budget*

# FY2018 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 requested to 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. A preliminary list of carry-overs will be prepared by all Departments, and presented as part of Departmental budget hearings.

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.

10. Revenue received by the County from Video Gaming will be expended in accordance with the County's Video Gaming Revenue policy.

### 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. <u>Accounting, Auditing and Financial Reporting Policies</u>**

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, <u>all departments</u> 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. Given the continued uncertainty of the State budget, the County will seek to eliminate, or hold open, certain positions previously filled with persons that left as part of the ARO program.

**B.** The following definitions will be used to distinguish the various types of additional services or products:

- ***New Program***
  *A request will be considered a <u>New Program</u> if it is a new service/product offering not currently provided/owned by the Agency/Department.*

- ***Expansion***
  *A request will be considered an <u>Expansion</u> if it is intended to increase the level or reach of a service/tool currently provided/owned the Agency/Department.*

- ***Replacement/Upgrade***
  *A request will be considered a <u>Replacement/Upgrade</u> if it is a 1 to 1 replacement of an existing service/product currently provided/owned. This could be a modernization of an existing tool/product or a necessary change in the way an existing service is offered due to technical, legal or other material changes. It is recognized that as technology and services evolve, many replacements bring enhancements. A request will still be considered a replacement if the request is intended primarily as a replacement.*

- ***Cyclical Replacements***
  *In accordance with budget submittal policies, Departments are required to identify cyclical replacement of large cost items/processes. However, unless these items represent an expansion or an enhancement as defined above, no new program request is required.*

**C.** Due to uncertainty with the State budget and other economic factors, New, Expanded, or Board Member Program Requests will not be accepted in 2018 with the following exceptions:

- *A Federal or State mandate or other legal requirement requires a change;*
- *An expenditure that will result in a net savings;*
- *The request will result in a significant and documentable reduction in financial and/or legal risk; and*
- *The program or project is funded primarily through grants or external funding.*

**D.** New or expanded programs that meet one of the exceptions above must be included in the budget request as a separate package.

**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. <u>Property Tax Funds (Excluding Special Service Areas)</u>

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, where loss of funding may result in a verifiable increase elsewhere in the County budget, or when a service is considered critical as recommended by the County Administrator and approved by the Board. When a request to fund a program or service grant that has been cut is brought forward, a similar cost reduction or revenue increase must be identified. Approval of such a request will require a supermajority vote in the Finance & Administrative Services Committee. 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. Similar to the New Program Request process, Finance and Administrative services will provide a template as part of the budget instructions that will be used to document requests to replace State and/or Federal funding. This form will include quantitative data in support of the criticality of services. In keeping with the policy language above, the County Administrator, as part of the budget process, will provide the Board a complete list of requested replacement funds, along with a recommendation on funding.

7. 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.

8. 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.

9. 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.

10. 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.

   c. Revenues coming into special revenue funds, typically in the form of fees, are used to support the programs and services related to those fees. In the event of a request to begin or expand a program or service legally eligible to be funded, in whole or part, by special revenue funds, then the special revenue funds directly tied to that program or service shall be considered as the funding source prior to seeking general fund revenue. As special revenue funds can vary considerably from year to year based on economic and other conditions, consideration will be given to the balance of the

special revenue funds, as well as the sustainability if the expense is on-going. In order to preclude the County becoming overly reliant on a particular revenue stream, the County shall maintain the current practice of a diverse mix of property tax and special revenue appropriations.

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. <u>Reserve Fund Balance Policy</u>

**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*

*2018 Approved Budget*

## GLOSSARY OF TERMS

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|---|---|
| **AAA bond rating:** | Highest credit rating available to governments designated by Standard & Poor (S&P). |
| **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. |
| **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. |
| **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 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. |

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| **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. |
| **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. |
| **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. |

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| **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. 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. |
| **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. |

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| **Intergovernmental:** | Funds exchanged between federal, stand and/or other local government sources. |
| **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. |
| **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. For this purpose, the County considers revenues to be available if they are collected within 90 days of the end of the current fiscal period (except for certain Winchester House and Health Department reimbursable grants, for which available is defined as 270 days). Expenditures are recorded when the related fund liability is incurred, except for 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. |
| **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 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. However, where the Governmental Accounting Standards Board (GASB) has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements. |
| **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. |
| **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. |
| **Rules Committee:** | Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary. |
| **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. |

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| **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. |
| **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

**ADT :** Average Daily Traffic
**AHP :** Affordable Housing Program

**BOCA:** Building Officials & Code Administrators
**BOSS:** Back Office Solution System

**CAFR:** Comprehensive Annual Financial Report
**CARS:** Capacity Analysis Record System
**CB:** County Board
**CCAO:** Chief County Assessment Office
**CCIP:** Corporate Capital Improvement Plan
**CDBG:** Community Development Block Grant
**CFDA:** Catalog of Federal Domestic Assistance
**CHC:** Community Health Center
**CIP:** Capital Improvement Plan/Project
**COBRA:** Consolidated Omnibus Budget Reconciliation Act
**CPC:** Corridor Planning Council
**CPI:** Consumer Price Index
**CRIMS:** Case Records Information Management System
**CV:** Civil

**DH:** Department Head
**DOT:** Department of Transportation (Lake County)

**EAV:** Equalized Assessed Value
**ESG:** Emergency Shelter Grant
**ETSB:** Emergency Telephone System Board

**F&A:** Financial & Administrative Committee
**FACE-IT:** Family And Community Engaged In Treatment program
**FAS:** Finance and Administrative Services Department
**FCC:** Federal Communications Commission
**FCI:** Facilities Condition Index
**FICA:** Federal Insurance Contributions Act
**FOIA:** Freedom of Information Act
**FQHC:** Federally Qualified Health Center
**FTE:** Full Time Equivalent

**GAAP:** Generally Accepted Accounting Principles
**GASB:** Governmental Accounting Standards Board
**GIS:** Geographic Information System
**GFOA:** Government Finance Officers Association
**GO:** General Obligation bond debt
**GOE:** General Operating Expense

**HCS:** Health & Community Services Committee
**HD:** Health Department
**HLD:** Health, Life, and Dental
**HMIS:** Homeless Management Information System
**HUD:** Housing and Urban Development

**IDOT:** Illinois Department of Transportation
**IDPH:** Illinois Department of Public Health
**IEPD:** Information Exchange Package Documentation
**IMRF:** Illinois Municipal Retirement Fund
**IT:** Information & Technology

**JCAHO:** Joint Commission on the Accreditation of Healthcare Organizations

**L&J:** Law & Judicial Committee

**LC AHP:** Lake County Affordable Housing Program
**LC:** Lake County
**LCDOT:** Lake County Department of Transportation
**LCHD/CHC:** Lake County Health Department/Community Health Center
**LCHD:** Lake County Health Department
**LCTV:** Lake County Television

**M/A-Com:** Outside Radio Maintenance Services Provider
**MDI:** Medical Information Database
**MHz:** Megahertz

**NEFPA:** North East Facilities Planning Area
**NOFA:** Notice of Funding Availability
**NPDES:** National Pollutant Discharge Elimination System
**NSP:** Neighborhood Stabilization Program
**NVRA:** National Voter Registration Act

**PBX:** Private Branch Exchange (Private Telephone Network)
**PBZ:** Planning, Building & Zoning Committee
**PIN:** Parcel Identification Number
**PTELL:** Property Tax Extension Limitation Law

**PW:** Public Works
**PWT:** Public Works & Transportation Committee

**ROI:** Return On Investment
**RTA:** Regional Transportation Authority

**SHP:** Supportive Housing Program (National)
**SIRF:** Stormwater Infrastructure Repair Fund
**SMC:** Stormwater Management Commission
**SSA:** Special Service Area
**SWALCO:** Solid Waste Agency of Lake County

**TB:** Tuberculosis
**TIF:** Tax Increment Financing
**TMC:** Transportation Management Center
**TR:** Traffic

**UDO:** Unified Development Ordinance
**USPS:** United States Postal Service

**VAC:** Veteran's Assistance Commission

**WH:** Winchester House
**WIC:** Women, Infant and Children program

**YTD:** Year-to-Date