The legacy and service of long-time Lake County Board Member Audrey H. Nixon will be remembered as the pedestrian bridge connecting the new Lake County Courthouse and the Lake County Building is named in her honor. The County Board approved a commemorative display at the entry of the bridge that was funded through private donations. Nixon passed away in 2017 after 35 years of public service to Lake County.

The new eight-story, 200,000 sq. foot court tower houses 12 new courtrooms, jury assembly space, various administrative services and room for six future courtrooms. The tower construction began in June 2016 and opened to the public July 30, 2018.

APPROVED

2019 ANNUAL BUDGET

INVESTING IN PEOPLE AND OUR COMMUNITIES

LAKE COUNTY, ILLINOIS

LakeCounty

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LakeCounty

County Administrator
18 North County Street
9th Floor
Waukegan Illinois 60085-4334
Phone 847 377 2250

To: Carol Calabresa, Lake County Board Acting Chairman
Members of the County Board
Citizens of Lake County

From: Amy McEwan, Interim County Administrator
Patrice Sutton, Director, Finance and Administrative Services

Re: Fiscal Year 2019 Budget

We are pleased to present the recommended 2019 Budget for your review. Lake County's budget is both balanced and sustainable. This budget is shaped by, and reflects, our strategic plan and Board approved budget policies, which directly guide 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, as efficiently as possible.

The proposed budget continues to maintain our core services and invests in the County's employees, infrastructure, citizens' health and well-being, justice system and much more. 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.

In an effort to provide some relief to taxpayers, the County Board directed that the FY19 budget be developed by keeping the County's property tax levy flat. The only increase in property tax revenue will come from growth on new property.

Creating a balanced budget continues to be a challenge since revenues are leveling off, or in some cases are declining, while the cost of operations continues to increase. Nevertheless, thanks to efficiencies from shared services, technology, and operational improvements, it was possible to include some new program requests. Departments submitted more than $3.4 million in new program requests. Not all could be funded but following a thorough review of the submissions and using data to drive our decisions, several new program requests were included in the proposed budget, including eight new full-time positions.

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 ongoing infrastructure maintenance projects to sustain the life of our assets, are dedicated to saving up reserves for future capital projects, and do not use one-time revenue sources for ongoing expenses.

In the following pages, you will find the details of the 2019 Budget, as well as examples of data and measurements that are influencing spending decisions.

Respectfully submitted,

Amy J.P. McEwan

Amy McEwan
Interim County Administrator

Patrice Sutton

Patrice Sutton
Director of Finance and Administrative Services

LakeCounty

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Lake

Illinois

For the Fiscal Year Beginning

December 1, 2017

Christopher P. Morrill

Executive Director

LakeCounty

Budget Overview

2019 Approved Budget

LakeCounty

Fiscal Year 2019 Budget Overview

The Fiscal Year 2019 (FY2019) Annual Budget totals $525,874,787, which is 2.6% or $13.4 million higher than the FY2018 Budget. Total revenue for all funds is $527,795,747. The difference between revenue and expense is a surplus of $1.9 million.

The FY2019 Budget is a responsible and prudent budget that maintains, or in some limited cases, expands service levels. It is reflective of Lake County's Mission, Vision, Values, Strategic Initiatives and Strategic Goals.

Our Mission

Deliver exceptional, financially sustainable services that promote a safe and healthy community while enhancing economic vitality.

Our Vision

Lake County is a place where people, families and businesses thrive, and its government is recognized as an innovative leader and model of excellence so present and future generations enjoy the highest quality of life.

Lake County's elected officials, executive leadership, and staff embrace Lake County's values of Leadership, Fiscal Responsibility, Exceptional Service, Operational Excellence and Environmental Stewardship and use these to influence operational and budget decisions.

The Lake County Board develops a strategic plan that is updated every two years, serving as a road map for County government, and influencing how resources are prioritized and invested. Departments ensure that their day-to-day operations, programs and initiatives are in line with Lake County's Strategic Goals:

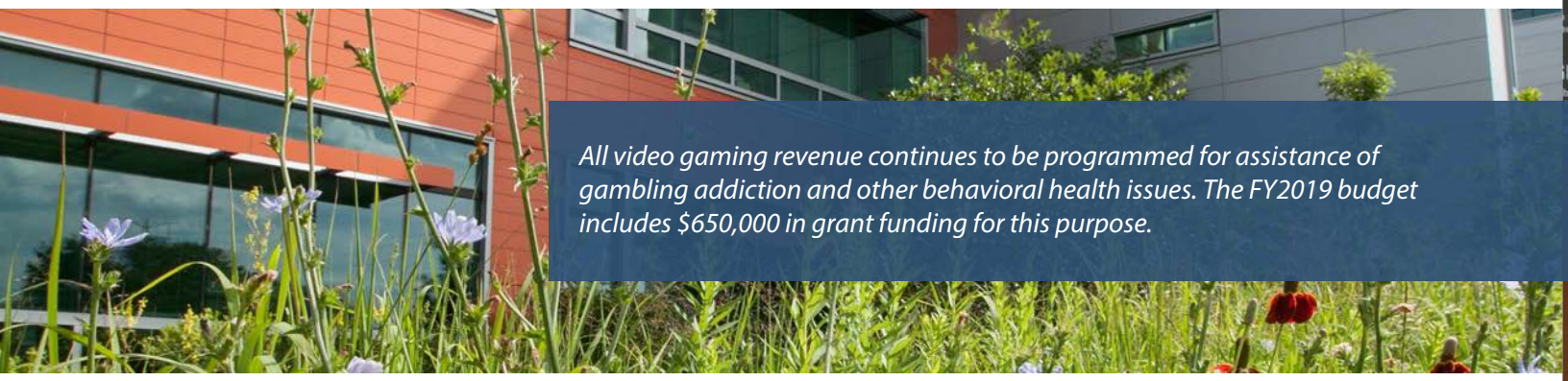
- *Provide Public Safety and Advance an Integrated, Data-Driven Justice System*
- *Enhance Economic Opportunities*
- *Improve Transportation*
- *Promote a Sustainable Environment*
- *Build Healthy, Inclusive and Resilient Communities*

Lake County provides vital resources and services that are offered exclusively by county governments, including health services, job and work-related training and resources, elections, community and building development, judicial services, assessments, recording of deeds and other records, veterans services, and much more. The Board, along with the Lake County team, are committed to delivering these services in an efficient, effective and responsive manner.

The County follows a thoughtful process for budget preparation with guidance throughout the process from the County Board. The Budget Policies for the FY2019 Annual Budget were approved by the Board in May 2018. These policies directed that the budget be presented with a property tax freeze. This meant that the additional tax levy allowed under the Consumer Price Index (CPI) would not be included; however, growth related to new property would be included. This has been estimated to be a $900,000 increase in the FY2019 budget.

Revenue

Property tax makes up only about 1/3 of the total revenue in the annual budget. The budget policies direct diversified revenue sources and a regular review of charges for service, fees, fines, licenses and permits to ensure that they appropriately offset related expenses. This diversification is critical because some of the County's other revenue streams are economically sensitive or subject to the State budget process. For example, sales tax is projected to increase slightly, while income tax is budgeted to increase by $1 million after a reduction in the State diversion from 10% to 5%. While licenses are up slightly, fines and forfeitures are down 16.2%. Intergovernmental revenue (revenue from other governmental organizations) is up $7.7 million, primarily in grant revenue and reimbursements from other governments in joint transportation capital projects. Shared service initiatives remain a significant focus, and this budget reflects an increase in contracts with municipalities for inspections, sheriff, and other services, increasing efficiency and creating cost savings for taxpayers. Overall, across all funds, revenue is up 2.6% or $13.4 million.



All video gaming revenue continues to be programmed for assistance of gambling addiction and other behavioral health issues. The FY2019 budget includes $650,000 in grant funding for this purpose.

Expenses

The Finance staff set budget targets for each department that represented a "status quo" budget that would allow them to continue the same programs and services as the prior year. Department staff worked diligently to ensure that they stayed within their budget targets.

Overall, the expense budget is up $13.4 million or 2.6%. Like most governmental organizations, personnel and related expenses are the largest expense. The County values its employees and their contributions to the important work of the various departments. This budget includes all contractually required salary and wage increases, as well as a modest increase for non-union staff.

Personnel-related costs include the health insurance premiums and pension contributions made on behalf of employees. Health insurance costs are increasing 5.7% for a budget impact of nearly $1.5 million. In contrast, pension contributions decreased 19% or $3.6 million due to better than expected investment returns and adjusted actuarial assumptions by the pension fund.

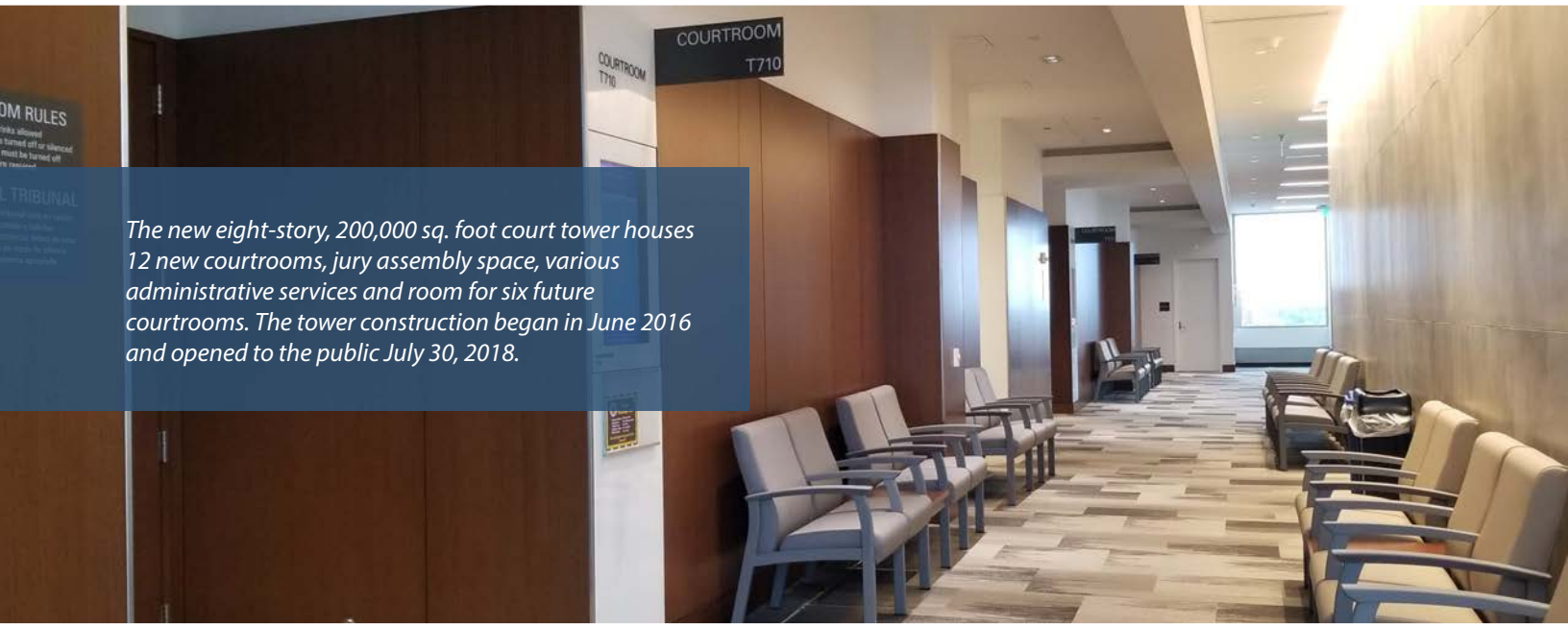
This budget includes additional funding for merit-related increases where earned, a revamped Wellness Program, and subsidized health insurance for part time employees, which is being offered for the first time in FY2019. This could be an additional expense of up to $250,000 to the County.

After several years of full time position decreases, eight new positions were added as a result of New Program Requests from departments. The County makes data-driven decisions and each department provided justification for the needed positions. These positions in several different departments will help to expand and enhance services, fill operational gaps, and improve timeliness.

This budget includes a 5.9% increase in contractual expenses. Staff augmentation, consultants, and other professional services are up $1.5 million, primarily in Information Technology and in capital project-related areas. A shift in the technology environment from on-premise systems to Software as a Service ("SaaS") systems means that initial project implementations are less costly capital investments, but that the ongoing annual maintenance costs are greater. The FY2019 budget is the first year that significant SaaS fees have been included, contributing to a $2.1 million increase. Also, with the opening of the new Court Tower, an additional $600,000 in operational expenses was added for the first full year of operation.

Of the $65.9 million budgeted for capital in FY2019, $11.6 million will be used for facility and building improvements and $ 51.4 million is for transportation improvements.

Bonding is used for capital projects that have a long useful life, in order to spread the cost of the asset over its lifetime. For example, approximately 2/3 of the Lake County Courthouse was funded by 30-year bonds. Debt service related to transportation bonds increased approximately $4.3 million over last year, in accordance with the debt service schedule. During 2018, the Series 2008 General Obligation Bond was refunded, saving about $300,000 in debt service in this FY2019 budget. This refunding will save over $2.7 million over the life of the bond through 2027.



The new eight-story, 200,000 sq. foot court tower houses 12 new courtrooms, jury assembly space, various administrative services and room for six future courtrooms. The tower construction began in June 2016 and opened to the public July 30, 2018.

New Program Requests

Because of the slight growth in revenue mentioned above, for the first time in several years, Board members and departments could submit "New Program Requests" or requests for new programming or personnel or an expansion of services or programming. Numerous requests were received, analyzed, and prioritized, and several were able to be included in this proposed budget. Eight new positions were added in departments and areas where data provided a strong justification for the additional personnel, as well as some position adjustments. Voting equipment, security and audio visual equipment, and system replacements are some of the other requests that are recommended. While several requests were included, nearly $1.3 million in new program requests were unable to be included in the recommended budget.

Property Tax Operating Funds

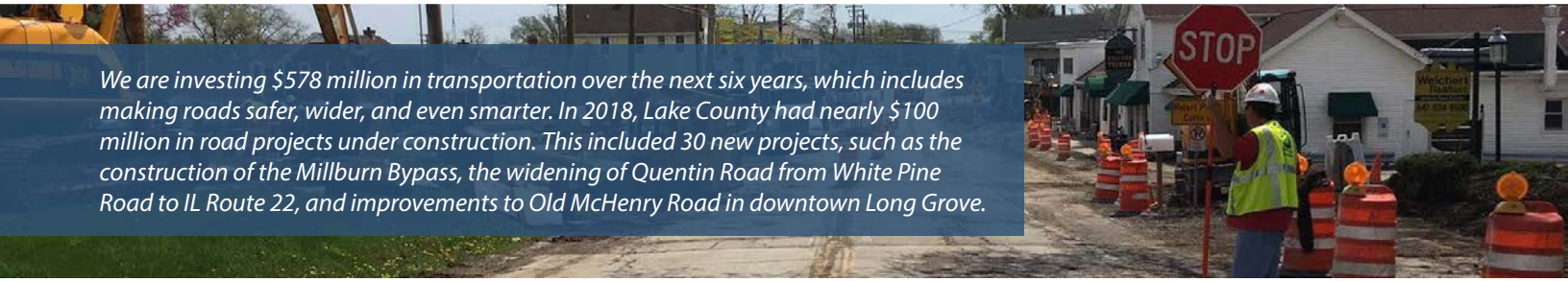
Fourteen of the County's funds are funded in part by property taxes and support the primary functions of government. These funds are balanced in accordance with the budget policies, with revenues budgeted to offset expenses. Standard contingencies, as stipulated in the budget policies, have been included to absorb unexpected events or circumstances, such as a flood or storm event. The revenue in these funds is down approximately $3.3 million. Charges for service are down $1.8 million, primarily in property recordings and court-related charges. Intergovernmental revenue is down $680,000, as the County has not received as much court-related salary reimbursement as in prior years.

On the expense side, capital investment is down $1.7 million, with about $1.5 million less in the General Fund specifically. Vehicle and computer replacements follow a prescribed replacement process and capital infrastructure projects are often multi-year and are done in phases. Therefore, it is not unusual for the capital expenditures to vary from year to year.

Special Revenue Funds

Special revenue funds are those funds whose revenue streams must be used for a specific purpose. Highlights from some of these funds include:

- Court Document Storage Fund – Revenue in this fund is projected to increase nearly $600,000 due to an increase in the fee during the last fiscal year. These funds will be used to digitize the Circuit Clerk of the Courts' records as well as to fund the Case Management System replacement.
- HUD Grants – This fund is showing $1 million in additional funding and expenses this year as grant-funded programming is expanding.
- Public Works Fund – This Enterprise Fund is a self-sufficient fund that supports its operations and capital investments through charges for water and sewer service. Revenue is projected to increase $3.2 million due to rate increases following a rate study. Expenses in this fund reflect an increase in contractual expenses of $ 2.1 million, with debt service up $1 million.
- The Sales Tax for Transportation Fund - Revenue in this fund is budgeted to increase $6.2 million due to intergovernmental revenue. The County's Division of Transportation works with other government bodies to coordinate transportation projects and complete the work efficiently with as little disruption to County residents as possible. This additional revenue is also programmed in the expense budget as additional work to be completed.



We are investing $578 million in transportation over the next six years, which includes making roads safer, wider, and even smarter. In 2018, Lake County had nearly $100 million in road projects under construction. This included 30 new projects, such as the construction of the Millburn Bypass, the widening of Quentin Road from White Pine Road to IL Route 22, and improvements to Old McHenry Road in downtown Long Grove.

Reserves

The County Board's Fund Balance Reserve Policy calls for 1.5 months of cash flow and 15% of the following year's appropriations budget for all Property Tax Operating Funds. Upon the completion of the audit each year, the amount of reserves in excess of the policy are allocated toward the Capital Improvement Program or other one-time needs. Therefore, the County's Unreserved Fund Balance is always in compliance with the policy. Because of the County's long-standing practice to plan for major capital projects, reserves grow over time to cover these commitments. This fiscally conservative practice is looked upon favorably by rating agencies. Lake County is one of only 2% of counties in the United States and two counties in Illinois who received a AAA rating from Moody's and Standard and Poor's.

Outlook

The FY2019 Annual Budget includes sufficient funding to maintain existing staffing levels and programming and to expand in some departments, either to provide additional services or to meet growing needs. This budget also takes the County's Five-Year outlook into consideration, ensuring that short-term decisions do not hamper Lake County's future. This budget includes sufficient contingencies to absorb most unknowns while continuing to incorporate operational efficiencies where possible.

Using this Budget Document

This budget document is intended to provide the detailed information regarding how the County will use the revenues it receives to fund the expenses it incurs during FY2019. This overview is followed by additional details about the County including the budget process, demographic and economic information, and an organization chart. The next section entitled Budget Summary provides a more detailed explanation of the County's revenue and expenses. This section also covers personnel count, fund structure and balances, and debt information. A listing of New Program Requests follows.

The remaining sections of the budget provide the detailed line item budgets for each Fund. The Corporate Fund's information is presented by department, since this is the largest of the County's funds which includes most operations. Major changes in the budgets compared to prior years are highlighted. The Capital Improvement Program, Budget and Finance Policies, and Glossary provide additional details near the end of the document.

About Lake County

2019 Approved Budget

LakeCounty

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).

FY2019 BUDGET CALENDAR

1 BUDGET POLICIES

3/7
Preview of FY2019 Budget Policies by Financial and Administrative Committee (F&A)

4/25 & 5/2
Review of FY2019 Budget Policies by F&A

5/8
Adoption of FY2019 Budget Policies

2 BUDGET PREPARATION

5/21
Distribution of Budget Packages to Departments

7/6
Completed Budgets due in Finance and Administrative Services (FAS)

3 STAFF BUDGET REVIEW & ANALYSIS

7/16 - 8/24
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

10/5
Committee of the Whole Budget Presentation

10/8
Budget Placed on File with County Clerk

10/23
JOINT Law & Judicial and F&A Committees (Special Call)
JOINT Health & Community Services and F&A Committees (Special Call)

10/24
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)

10/30 & 10/31
2nd budget reviews with Joint Committees during regular committee meetings, if needed

11/6 & 11/7
3rd budget reviews with Joint Committees during regular committee meetings, if needed

11/7
F&A Committee: Final recommended actions to County Board

11/9
Truth-in-Taxation Hearing (if needed for FY2019 levy)

11/13
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)

30+ Departments/agencies

2,705 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

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

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

Elections & Records

County Clerk, Recorder of Deeds, Treasurer, and Chief County Assessment Office,

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

Planning, Building & Zoning

Planning, Building & Development and Stormwater Management Commission

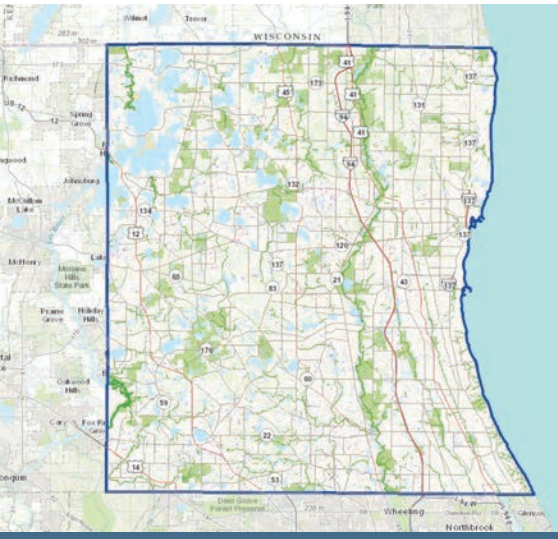
Key Services: building and development permits; sustainability; flood control

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

ABOUT LAKE COUNTY, IL



Location

- 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: 703,520*
- Third largest county in Illinois*

*Source: census.gov

Housing

- Housing units (2017): 263,771
- Median value of owner-occupied housing units (2012-2016): $246,700
- Homeownership rate (2012-2016): 73.5%
- Households (2012-2016): 243,276

Health and Recreation

- 29,200+ acres of land managed by Lake County, offering educational, recreational and cultural opportunities for all ages
- 100+ beaches
- 250+ public swimming pools
- 650+ local parks
- 6 state parks
- 154 miles of trails for outdoor recreation
- 170 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: $79,886 (The highest in the state)
- Per capita money income: $40,655
- Unemployment in Lake County: 4.0%*
  Illinois: 4.3% (not seasonally adjusted)*
  U.S.: 4.1% (not seasonally adjusted)*
- 30,000+ businesses (12 Fortune 500 companies)
- 89.8% of residents age 25+ have graduated high school, and 43.7% have a bachelor's degree or higher (2012-2016)

*Source: Illinois Department of Employment Security

ABOUT LAKE COUNTY, IL

Top Ten Taxpayers in Lake County

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

Top Ten Employers in Lake County

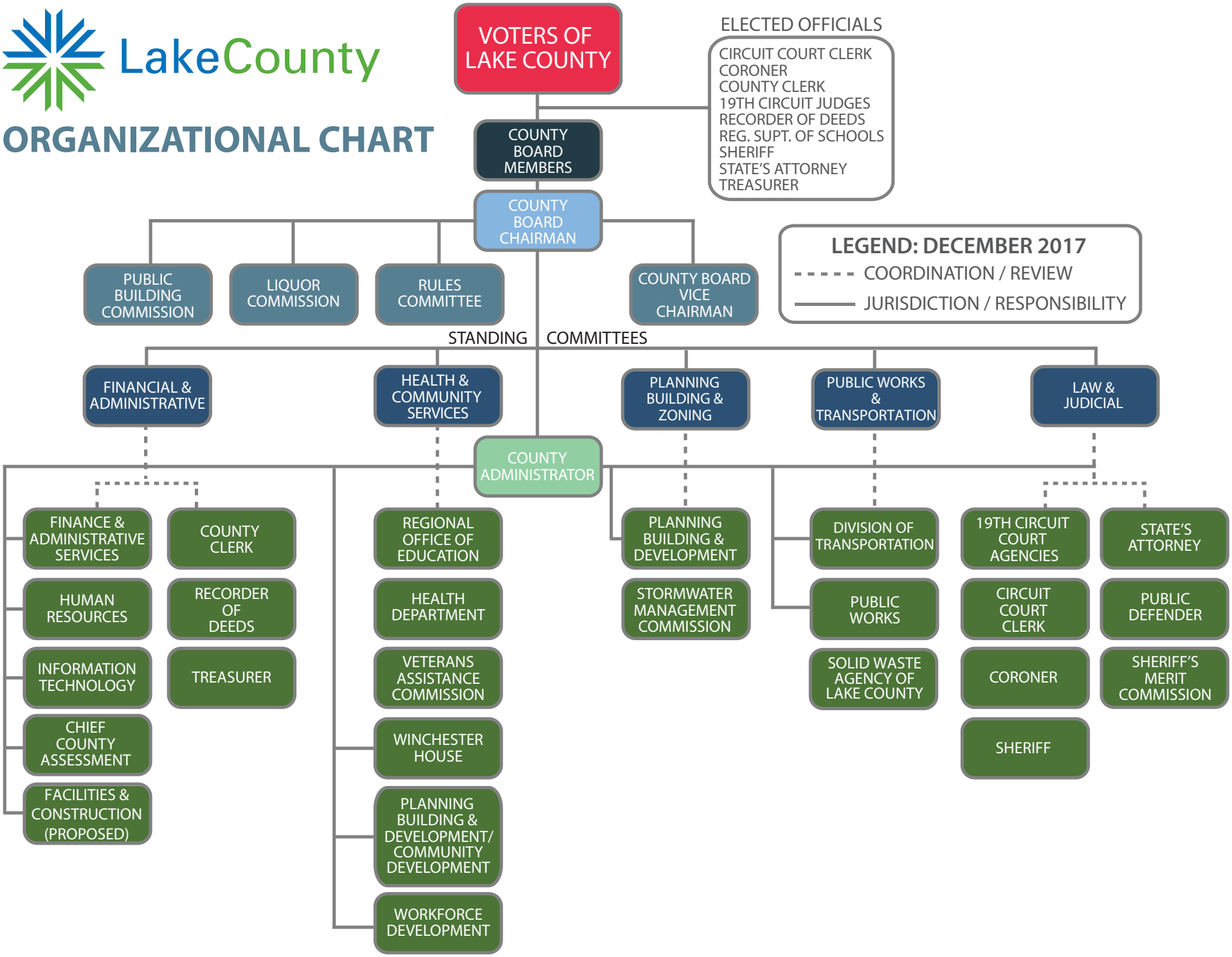
Rank	Employer	# of Employees
1	Abbott Laboratories	9,000
2	Aon Hewitt Associates	4,000
3	Baxter Healthcare Corp.	4,000
4	AbbVie Inc.	4,000
5	Discover Financial Svc Ins	2,976
6	Walgreens Boots Alliance Inc.	2,100
7	Visual Pak	2,000
8	Baxter International	1,900
9	Advocate Condell Medical Ctr	1,800
10	CDW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

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.

LakeCounty

ORGANIZATIONAL CHART



Lake County Board Members by District

Lake County Board District	Board Member at Budget Adoption*	Board Member as of December 1, 2018**
1	Linda Pedersen	Linda Pedersen
2	Diane Hewitt	Diane Hewitt
3	Dick Barr	Dick Barr
4	Brent Paxton	Brent Paxton
5	Judy Martini	Judy Martini
6	Jeff Werfel	John Wasik
7	Steve Carlson	Steve Carlson
8	Bill Durkin	Bill Durkin
9	Mary Ross Cunningham	Mary Ross Cunningham
10	Charles "Chuck" Bartels	Jessica Vealitzek
11	Paul Frank	Paul Frank
12	S. Michael Rummel	S. Michael Rummel
13	Sandy Hart	Sandy Hart
14	Vance D. Wyatt	Angelo D. Kyle
15	Carol Calabresa	Jennifer Clark
16	Terry Wilke	Terry Wilke
17	Michael Danforth	Michael Danforth
18	Aaron Lawlor	Julie Simpson
19	Craig Taylor	Craig Taylor
20	Sidney H. Mathias	Adam R. Didech
21	Ann Maine	Ann Maine

*The FY2019 budget was adopted by the Lake County Board on November 13, 2018

** A number of Lake County Board seats were on the ballot on November 6, 2018 with the new term beginning on December 1, 2018.

LakeCounty

Budget Summary

2019 Approved Budget

LakeCounty

OVERALL BUDGET SUMMARY

The following chart shows the FY2019 Budget compared to the FY2018 and FY2017 Budgets.

APPROPRIATION COMPARISON									
Fund Type		**FY2017**		**FY2018**		**FY2019**	**% Change (FY2018 to FY2019)**
Property Tax - Operating	$	326,548,313	$	332,655,684	$	329,401,792	(0.98%)
Property Tax - Capital	$	12,463,300	$	12,233,505	$	12,233,500	0.00%
Special Revenue	$	65,801,223	$	65,296,055	$	73,617,692	12.74%
Debt Service	$	12,038,990	$	13,110,440	$	17,111,359	30.52%
Internal Service	$	45,189,420	$	45,204,401	$	46,663,528	3.23%
Enterprise	$	38,436,658	$	40,925,850	$	43,890,997	7.25%
Special Service Areas	$	2,950,927	$	2,954,244	$	2,955,919	0.06%
Totals	**$**	**503,428,831**	**$**	**512,380,179**	**$**	**525,874,787**	**2.63%**

The budget for **Property Tax - Operating Funds** reflects funding from a variety of sources. Only about 1/3 of our budget comes from property taxes. When combined with the **Property Tax - Capital Funds** budget, total expected operating expenditures decreased by nearly 1%.

Special Revenue Funds serve a variety of special purposes. The increase of nearly 13% primarily is the result of capital projects activity and increased grant funding.

Debt Service Funds provide for the payment of principal and interest for General Obligation (G.O.) debt and is increased by nearly 31% according to the planned increase in the debt service schedules.

The only **Internal Service Fund**, the Health, Life, & Dental Insurance Fund, increased as health care costs are expected to increase for FY2019.

Increased contractual costs for water and sewage treatment and infrastructure improvements in Public Works increased the **Enterprise Fund** budget by 7.25%.

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 essentially flat for FY2019.

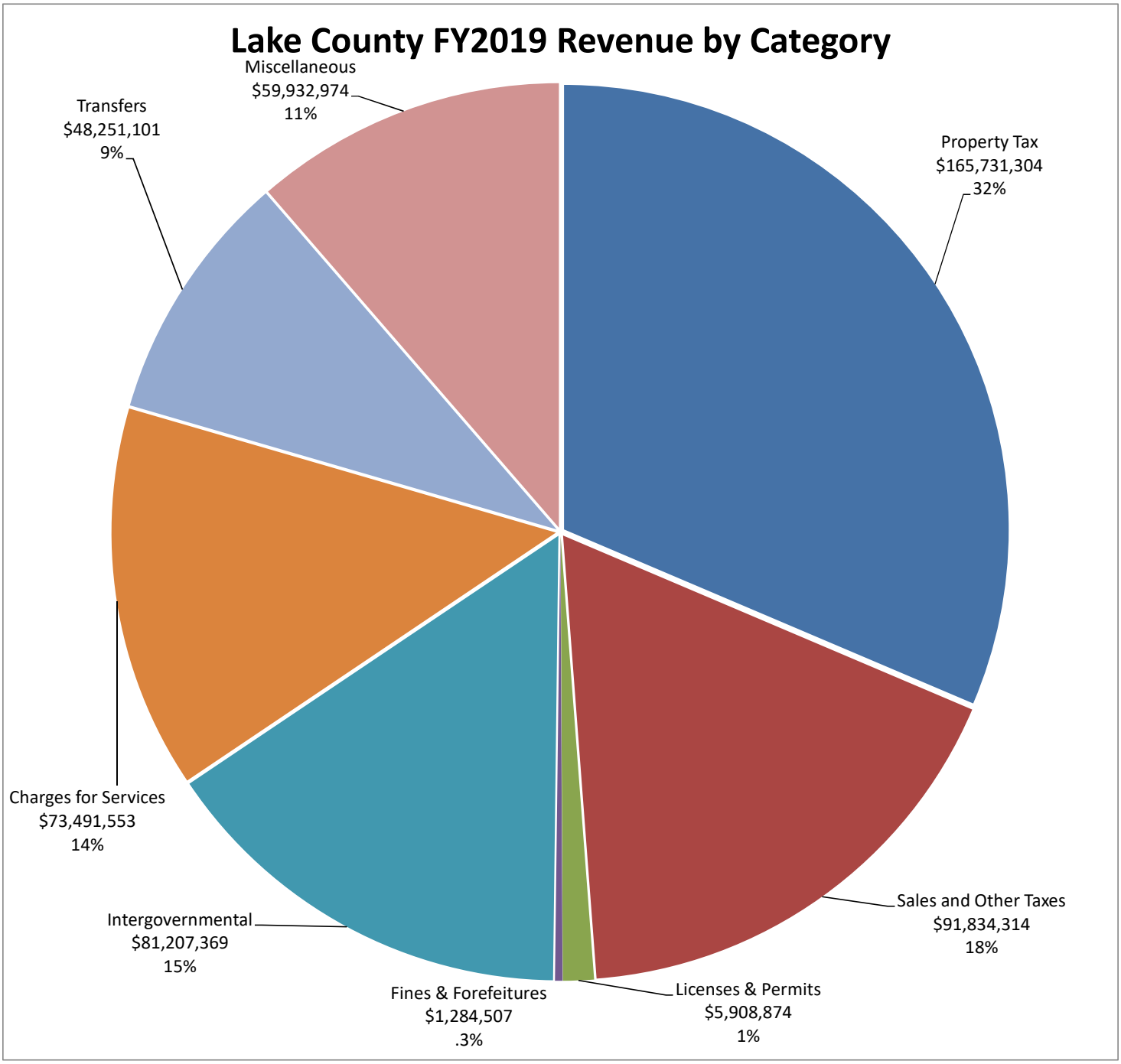
The charts on the following pages show the Overall Budget Summary by Fund and Type and the Overall Summary without double appropriations (those expenses that are budgeted in more than one fund).

Lake County, Illinois
FISCAL YEAR FY2019 BUDGET
OVERALL SUMMARY

		Appropriation	Revenue	Levy	Cash	Levy Change Percent	Levy Change Dollars	Estimated Rate	Maximum Rate
Government Funds	**PROPERTY TAX FUNDS**								
	OPERATING FUNDS								
	General Fund	185,407,028	110,937,286	82,798,191	(8,328,449)	3.27%	2,618,856	0.31040	N/A
	FICA	12,430,567	11,000	11,000,000	1,419,567	10.01%	1,000,793	0.04124	N/A
	IMRF	14,638,771	25,450	14,500,000	113,321	-19.64%	(3,544,654)	0.05436	N/A
	Liability Insurance and Risk Fund	6,511,823	682,143	5,000,000	829,680	-3.84%	(199,713)	0.01874	N/A
	Veterans Assistance Commission	521,030	39,091	500,000	(18,061)	99.87%	249,831	0.00187	0.04000
	Health Department	76,189,932	56,559,267	17,500,000	2,130,665	3.53%	596,448	0.06561	0.15000
	Stormwater Management	2,875,921	936,061	1,000,000	939,860	-0.02%	(155)	0.00375	0.20000
	Division of Transportation	20,714,083	4,942,430	15,000,000	771,653	0.39%	58,010	0.05623	0.20000
	Hulse Detention Center	7,546,693	4,713,795	1,000,000	1,832,898	-0.02%	(155)	0.00375	0.10000
	Winchester House	1,836,000	0	1,836,000	0	7.66%	130,588	0.00688	0.10000
	TB Clinic	729,944	121,077	300,000	308,867	-0.03%	(98)	0.00112	0.15000
	SUB TOTAL OPERATING	**329,401,792**	**178,967,600**	**150,434,191**	**1**	**0.61%**	**909,752**	**0.56396**	
			329,401,791						
	CAPITAL FUNDS								
	Bridge Tax	3,948,200	45,360	3,902,840	0	0.00%	(0.06)	0.01463	0.25000
	Matching Tax	8,285,300	25,701	8,259,599	0	0.00%	130.50	0.03096	0.05000
	SUB TOTAL CAPITAL	**12,233,500**	**71,061**	**12,162,439**	**0**	**0.00%**	**130.44**	**0.04560**	
			12,233,500						
	TOTAL PROPERTY TAX FUNDS	**341,635,292**	**179,038,661**	**162,596,630**	**1**	**0.563%**	**909,882**	**0.60956**	
			341,635,291						
	TRUTH-IN-TAXATION EFFECT:								
	SPECIAL REVENUE FUNDS								
	Probation Services Fee	2,529,700	1,727,619	0	802,081				
	Law Library	466,100	435,800	0	30,300				
	Transportation Safety Highway Hire-back Fund	77,390	55,000	0	22,390				
	Children's Waiting Room Fund	189,784	185,500	0	4,284				
	Neutral Site Custody Exchange Fee	160,000	124,700	0	35,300				
	Court Automation	1,968,361	1,001,000	0	967,361				
	Circuit Clerk Electronic Citation Fund	0	61,000	0	(61,000)				
	Court Document Storage	381,500	1,037,000	0	(655,500)				
	Recorder Automation	1,353,872	1,353,715	0	157				
	Vital Records Automation	69,796	73,400	0	(3,604)				
	State's Attorney Records Automation	55,000	50,000	0	5,000				
	GIS Automation Fee	2,072,000	2,072,000	0	0				
	Tax Sale Automation Fee	92,700	90,770	0	1,930				
	Coroner Fees	154,332	135,300	0	19,032				
	Motor Fuel Tax	10,757,154	10,757,154	0	0				
	Sales Tax for Transportation & Public Safety	41,799,316	41,799,316	0	0				
	Solid Waste Management Tax	150,000	151,635	0	(1,635)				
	HUD Grants	5,819,420	5,819,420	0	0				
	Workforce Development	5,521,267	5,521,267	0	0				
	TOTAL SPECIAL REVENUE FUNDS	**73,617,692**	**72,451,596**	**0**	**1,166,096**				
	DEBT SERVICE FUNDS								
	2008 GO Bonds	2,566,750	2,566,750	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	6,947,050	6,947,050	0	0				
	2015 GO Alternate Bond	5,035,725	5,035,725	0	0				
	TOTAL DEBT SERVICE FUNDS	**17,111,359**	**17,111,359**	**0**	**0**				
Proprietary Funds	**INTERNAL SERVICE FUND**								
	Health, Life, & Dental Insurance	46,663,528	46,429,528	0	234,000				
	ENTERPRISE FUND								
	Public Works	43,890,997	47,033,009	178,845	(3,320,857)				
	TOTALS:	**522,918,868**	**362,064,153**	**162,775,475**	**(1,920,760)**				
Special Service Areas	**SPECIAL SERVICE AREA FUNDS**								
	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	259,789	200	259,789	(200)				
	Special Service Area #16	2,555,000	0	2,555,000	0				
	TOTAL SPECIAL SERVICE AREA FUNDS	**2,955,919**	**290**	**2,955,829**	**(200)**				
	GRAND TOTAL	**525,874,787**	**362,064,443**	**165,731,304**	**(1,920,960)**				
			527,795,747						

FY2019 Approved Budget without Double Appropriation

		FY2019 Appropriation	FY2019 Budget without Double Appropriation	Amount of Double Appropriation
Government Funds	**PROPERTY TAX FUNDS**			
	OPERATING			
	General Fund	185,407,028	184,864,296	542,733
	FICA	12,430,567	0	12,430,567
	IMRF	14,638,771	0	14,638,771
	Liability Insurance and Risk Fund	6,511,823	6,468,519	43,304
	Veterans Assistance Commission	521,030	478,742	42,288
	Health Department	76,189,932	76,084,432	105,500
	Stormwater Management	2,875,921	2,686,582	189,339
	Division of Transportation	20,714,083	19,221,373	1,492,710
	Hulse Detention Center	7,546,693	6,805,195	741,498
	Winchester House	1,836,000	1,836,000	0
	TB Clinic	729,944	686,831	43,113
	SUB TOTAL OPERATING FUNDS	**329,401,792**	**299,131,970**	**30,269,823**
	CAPITAL FUNDS			
	Bridge Tax	3,948,200	3,948,200	0
	Matching Tax	8,285,300	8,285,300	0
	SUB TOTAL CAPITAL FUNDS	**12,233,500**	**12,233,500**	**0**
	TOTAL PROPERTY TAX FUNDS	**341,635,292**	**311,365,470**	**30,269,823**
	SPECIAL REVENUE FUNDS			
	Probation Services Fee	2,529,700	2,509,700	20,000
	Law Library	466,100	419,800	46,300
	Transportation Safety Highway Hire-back Fund	77,390	77,390	0
	Children's Waiting Room Fund	189,784	175,504	14,280
	Neutral Site Custody Exchange Fee	160,000	160,000	0
	Court Automation	1,968,361	1,952,618	15,743
	Circuit Clerk Electronic Citation Fund	0	0	0
	Court Document Storage	381,500	381,500	0
	Recorder Automation	1,353,872	1,321,093	32,779
	Vital Records Automation	69,796	68,052	1,744
	State's Attorney Records Automation	55,000	55,000	0
	GIS Automation Fee	2,072,000	2,072,000	0
	Tax Sale Automation Fee	92,700	92,700	0
	Coroner Fees	154,332	139,332	15,000
	Motor Fuel Tax	10,757,154	10,757,154	0
	Sales Tax for Transportation & Public Safety	41,799,316	41,799,316	0
	Solid Waste Management Tax	150,000	150,000	0
	HUD Grants	5,819,420	5,716,417	103,003
	Workforce Development	5,521,267	5,265,555	255,712
	TOTAL SPECIAL REVENUE FUNDS	**73,617,692**	**73,113,131**	**504,561**
	DEBT SERVICE FUNDS			
	2008 GO Bonds	2,566,750	0	2,566,750
	2010A Taxable GO Bonds	1,596,634	0	1,596,634
	2011A Tax Exempt GO Bonds	965,200	0	965,200
	2013 GO Road Bonds	6,947,050	6,947,050	0
	2015 GO Alternate Bond	5,035,725	5,035,725	0
	TOTAL DEBT SERVICE FUNDS	**17,111,359**	**6,947,050**	**5,128,584**
Proprietary Funds	**INTERNAL SERVICE FUND**			
	Health, Life, & Dental Insurance	46,663,528	12,236,837	34,426,691
	ENTERPRISE FUND			
	Public Works	43,890,997	41,683,105	2,207,892
Special Service Areas	**SPECIAL SERVICE AREAS**			
	Special Service Area #8 Loon Lake	50,000	48,200	1,800
	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	259,789	259,789	0
	Special Service Area #16	2,555,000	2,555,000	0
	TOTAL SPECIAL SERVICE AREAS	**2,955,919**	**2,954,119**	**1,800**
	GRAND TOTAL	**525,874,787**	**448,299,712**	**72,539,351**


Lake County FY2019 Revenue by Category
Miscellaneous
$59,932,974
11%
Transfers
$48,251,101
9%
Property Tax
$165,731,304
32%
Charges for Services
$73,491,553
14%
Sales and Other Taxes
$91,834,314
18%
Intergovernmental
$81,207,369
15%
Fines & Forefeitures
$1,284,507
.3%
Licenses & Permits
$5,908,874
1%

Lake County Revenues by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
Property Tax Operating Funds						
F101	General Fund	Property Taxes	73,947,266	80,188,079	80,188,079	82,798,191
		Other Taxes	48,116,855	47,401,000	47,401,000	48,841,000
		Licenses & Permits	3,710,937	3,700,540	3,700,540	3,750,295
		Fines and Forfeitures	1,296,205	1,629,507	1,629,507	1,352,100
		Intergovernmental	13,504,820	12,678,179	13,201,573	12,319,766
		Charges for Services	15,458,300	15,892,858	15,892,858	14,136,886
		Transfers	19,117,387	22,990,403	22,990,403	20,340,174
		Miscellaneous	10,394,590	10,700,523	10,700,523	10,197,065
Total	**101**		**185,546,361**	**195,181,088**	**195,704,483**	**193,735,477**
F202	FICA	Property Taxes	10,951,827	10,000,000	10,000,000	11,000,000
		Other Taxes	21,852	-	-	-
		Miscellaneous	9,695	4,836	4,836	11,000
Total	**202**		**10,983,374**	**10,004,836**	**10,004,836**	**11,011,000**
F204	IMRF	Property Taxes	17,711,990	18,046,230	18,046,230	14,500,000
		Other Taxes	35,328	17,500	17,500	17,500
		Miscellaneous	8,811	2,231	2,231	7,950
Total	**204**		**17,756,129**	**18,065,961**	**18,065,961**	**14,525,450**
F206	Liability Insurance and Risk	Property Taxes	5,575,579	5,200,000	5,200,000	5,000,000
		Other Taxes	11,168	7,000	7,000	7,000
		Transfers	39,231	36,855	36,855	23,747
		Miscellaneous	470,837	651,396	651,396	651,396
Total	**206**		**6,096,815**	**5,895,251**	**5,895,251**	**5,682,143**
F208	Veterans Assistance Commission	Property Taxes	258,833	250,000	250,000	500,000
		Other Taxes	625	500	500	500
		Intergovernmental	25,000	-	-	-
		Transfers	35,518	32,489	32,489	36,591
		Miscellaneous	1,314	2,000	2,000	2,000
Total	**F208**		**321,291**	**284,989**	**284,989**	**539,091**
F210	Health Department	Property Taxes	16,733,183	16,905,339	16,905,339	17,500,000
		Other Taxes	34,419	-	-	-
		Licenses & Permits	2,074,417	2,119,530	2,119,530	2,158,579
		Fines and Forfeitures	30,179	32,000	32,000	30,658
		Intergovernmental	41,075,298	42,279,111	45,468,694	43,530,225
		Charges for Services	3,170,736	3,719,614	3,719,614	3,560,078
		Transfers	7,389,969	7,870,199	7,870,199	6,980,266
		Miscellaneous	209,956	351,073	370,573	299,461
Total	**F210**		**70,718,156**	**73,276,866**	**76,485,949**	**74,059,267**
F212	Stormwater Management	Property Taxes	1,692,830	1,000,000	1,000,000	1,000,000
		Other Taxes	3,705	2,600	2,600	2,600
		Intergovernmental	2,871,644	308,599	1,540,202	372,100
		Charges for Services	361,001	320,000	320,000	320,000
		Transfers	258,062	261,625	261,625	237,816
		Miscellaneous	164,553	3,545	3,545	3,545
Total	**F212**		**5,351,796**	**1,896,369**	**3,127,972**	**1,936,061**
F214	Division of Transportation	Property Taxes	14,053,117	14,943,515	14,943,515	15,000,000
		Other Taxes	27,825	13,500	13,500	13,500
		Intergovernmental	527,159	489,300	489,300	516,496
		Charges for Services	1,778,700	1,872,627	1,872,627	1,959,787
		Transfers	2,514,526	1,790,531	1,790,531	2,375,434
		Miscellaneous	146,140	860,102	860,102	77,213
Total	**F214**		**19,047,467**	**19,969,575**	**19,969,575**	**19,942,430**

Lake County Revenues by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
F216	Hulse Detention Center	Property Taxes	995,666	1,000,000	1,000,000	1,000,000
		Other Taxes	2,867	-	-	-
		Intergovernmental	3,338,564	3,591,585	3,591,585	3,268,637
		Charges for Services	9,076	11,000	11,000	9,000
		Transfers	1,268,618	1,272,052	1,272,052	1,369,667
		Miscellaneous	76,984	61,491	61,491	66,491
Total	**F216**		**5,691,775**	**5,936,128**	**5,936,128**	**5,713,795**
F218	Winchester House	Property Taxes	2,307,187	1,705,615	1,705,615	1,836,000
		Other Taxes	4,297	-	-	-
		Miscellaneous	485	-	-	-
Total	**F218**		**2,311,970**	**1,705,615**	**1,705,615**	**1,836,000**
F220	TB Clinic	Property Taxes	355,524	300,000	300,000	300,000
		Other Taxes	866	-	-	-
		Intergovernmental	9,797	11,860	11,860	9,856
		Charges for Services	45,308	58,725	58,725	45,306
		Transfers	61,530	67,170	67,170	64,862
		Miscellaneous	2,653	1,053	1,053	1,053
Total	**F220**		**475,677**	**438,808**	**438,808**	**421,077**
Total Property Tax Operating Funds			**324,300,809**	**332,655,486**	**337,619,566**	**329,401,791**
Property Tax Capital Funds						
F232	Bridge Tax	Property Taxes	3,887,708	3,903,221	3,903,221	3,902,840
		Other Taxes	7,688	-	-	-
		Intergovernmental	25,696	-	349,800	24,900
		Miscellaneous	12,683	27,743	27,743	20,460
Total	**F232**		**3,933,774**	**3,930,964**	**4,280,764**	**3,948,200**
F234	Matching Tax	Property Taxes	8,227,382	8,260,216	8,260,216	8,259,599
		Other Taxes	16,373	-	-	-
		Intergovernmental	33,777	-	24,900	-
		Miscellaneous	22,902	42,325	42,325	25,701
Total	**F234**		**8,300,434**	**8,302,541**	**8,327,441**	**8,285,300**
Total Property Tax Capital Funds			12,234,207	12,233,505	12,608,205	12,233,500
Special Revenue Funds						
F250	Probation Services Fee	Charges for Services	1,772,875	1,834,000	1,834,000	1,726,500
		Miscellaneous	9,432	1,119	1,119	1,119
Total	**250**		**1,782,307**	**1,835,119**	**1,835,119**	**1,727,619**
F252	Law Library	Charges for Services	434,080	400,000	400,000	410,000
		Miscellaneous	30,781	25,800	25,800	25,800
Total	**F252**		**464,861**	**425,800**	**425,800**	**435,800**
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	23,218	55,000	55,000	55,000
Total	**F253**		**23,218**	**55,000**	**55,000**	**55,000**
F254	Children's Waiting Room	Charges for Services	201,327	180,000	180,000	185,000
		Miscellaneous	118	500	500	500
Total	**F254**		**201,445**	**180,500**	**180,500**	**185,500**
F255	Neutral Site Custody Exchange Fee	Charges for Services	130,841	124,500	124,500	124,500
		Miscellaneous	137	500	500	200
Total	**F255**		**130,978**	**125,000**	**125,000**	**124,700**
F256	Court Automation	Charges for Services	957,396	1,000,000	1,000,000	1,000,000
		Miscellaneous	330	6,000	6,000	1,000
Total	**F256**		**957,725**	**1,006,000**	**1,006,000**	**1,001,000**
F257	Circuit Clerk Electronic Citation	Charges for Services	75,544	90,000	90,000	60,000
		Miscellaneous	856	1,000	1,000	1,000
Total	**F257**		**76,400**	**91,000**	**91,000**	**61,000**

Lake County Revenues by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

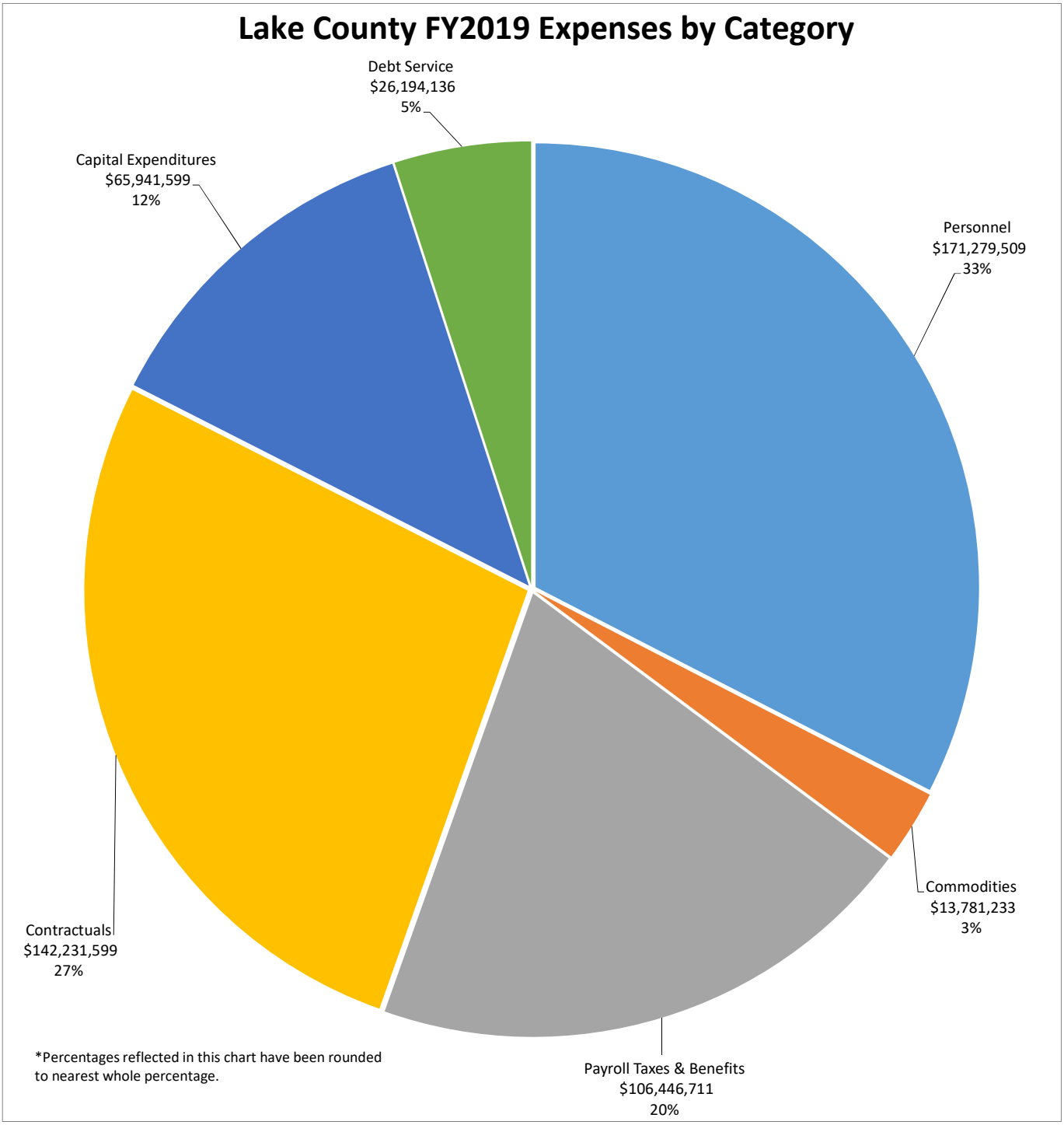
Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
F258	Court Document Storage	Charges for Services	38,788	41,000	41,000	36,000
		Miscellaneous	411,458	426,000	426,000	1,001,000
Total	**F258**		**450,246**	**467,000**	**467,000**	**1,037,000**
F260	Recorder Automation	Charges for Services	965,301	1,486,553	1,486,553	1,350,000
		Miscellaneous	802	3,715	3,715	3,715
Total	**F260**		**966,102**	**1,490,268**	**1,490,268**	**1,353,715**
F262	Vital Records Automation	Charges for Services	75,164	73,400	73,400	73,400
		Miscellaneous	145	-	-	-
Total	**F262**		**75,309**	**73,400**	**73,400**	**73,400**
F263	SAO Records Automation	Charges for Services	48,614	50,000	50,000	50,000
		Miscellaneous	510	-	-	-
Total	**F263**		**49,125**	**50,000**	**50,000**	**50,000**
F264	GIS Automation Fee	Charges for Services	553,810	2,200,000	2,200,000	2,070,000
		Miscellaneous	1,336	2,000	2,000	2,000
Total	**F264**		**555,146**	**2,202,000**	**2,202,000**	**2,072,000**
		Other Taxes	21,990	20,000	20,000	20,000
F266	Tax Sale Automation Fee	Miscellaneous	71,267	70,770	70,770	70,770
Total	**F266**		**93,257**	**90,770**	**90,770**	**90,770**
F267	Coroner Fees	Licenses & Permits	48,294	-	-	-
		Charges for Services	210	135,000	135,000	135,000
		Miscellaneous	165	300	300	300
Total	**F267**		**48,669**	**135,300**	**135,300**	**135,300**
		Other Taxes	9,847,112	9,815,113	9,815,113	10,032,214
F268	Motor Fuel Tax	Intergovernmental	1,257,819	633,700	633,700	659,100
		Miscellaneous	97,626	116,545	116,545	65,840
Total	**F268**		**11,202,558**	**10,565,358**	**10,565,358**	**10,757,154**
		Other Taxes	30,776,032	32,100,000	32,100,000	32,900,000
F269	Sales Tax for Transportation & Public Safety	Intergovernmental	5,281,911	2,974,400	11,948,700	8,514,500
		Miscellaneous	85,306	511,385	511,385	384,816
Total	**F269**		**36,143,249**	**35,585,785**	**44,560,085**	**41,799,316**
F270	Solid Waste Management	Charges for Services	168,359	200,000	200,000	150,000
		Miscellaneous	1,217	1,635	1,635	1,635
Total	**F270**		**169,576**	**201,635**	**201,635**	**151,635**
F740	HUD Grants	Intergovernmental	3,985,981	4,684,906	7,285,824	5,744,457
		Charges for Services	3,400	10,024	10,024	12,263
		Transfers	31,717	61,717	61,717	62,700
Total	**F740**		**4,021,098**	**4,756,647**	**7,357,565**	**5,819,420**
F750	Workforce Development	Intergovernmental	5,649,466	4,854,282	5,160,766	5,261,267
		Transfers	219,962	260,000	260,000	260,000
		Miscellaneous	18,574	-	17,381	-
Total F750			**5,888,002**	**5,114,282**	**5,438,147**	**5,521,267**
Total Special Revenue Funds			**63,299,270**	**64,450,864**	**76,349,947**	**72,451,596**
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Miscellaneous	38,007	-	-	-
Total	**F403**		**38,007**	**-**	**-**	**-**
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Miscellaneous	2,371	-	-	-
Total	**F404**		**2,371**	**-**	**-**	**-**
F406	2013 Bond Road Construction Projects	Miscellaneous	6,871	-	-	-
Total F406			**6,871**	**-**	**-**	**-**
F454	SSA#16 Capital Project	Intergovernmental	442,874	-	-	-
F454	SSA#16 Capital Project	Miscellaneous	2,274	-	-	-
Total F454			**445,148**	**-**	**-**	**-**

Lake County Revenues by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
Total Capital Project Funds			**994,807**	**-**	**-**	**-**
Debt Service Funds						
F300	2008 GO Bonds	Transfers	2,850,281	2,865,681	2,865,681	2,566,750
		Miscellaneous	-	-	23,359,321	-
Total	**F300**		**2,850,281**	**2,865,681**	**26,225,002**	**2,566,750**
F303	2010A Taxable GO Bonds	Intergovernmental	623,912	622,909	622,909	626,923
		Transfers	973,056	973,725	973,725	969,711
Total	**F303**		**1,596,968**	**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	1,585,500	2,647,800	2,647,800	6,947,050
Total	**F306**		**1,585,500**	**2,647,800**	**2,647,800**	**6,947,050**
F307	2015A Debt Service Fund	Transfers	5,037,875	5,035,125	5,035,125	5,035,725
Total	**F307**		**5,037,875**	**5,035,125**	**5,035,125**	**5,035,725**
Total Debt Service Funds			12,036,324	13,110,440	36,469,761	17,111,359
F510	Health, Life, & Dental Insurance	Transfers	-	14,981	14,981	15,408
		Miscellaneous	42,694,593	45,189,420	45,189,420	46,414,120
Total	**F510**		**42,694,593**	**45,204,401**	**45,204,401**	**46,429,528**
Total Internal Service Funds			**42,694,593**	**45,204,401**	**45,204,401**	**46,429,528**
Enterprise Funds						
F610	Public Works	Property Taxes	377,348	178,845	178,845	178,845
		Fines and Forfeitures	501	500	500	500
		Intergovernmental	618,330	340,026	340,026	359,142
		Charges for Services	47,826,788	42,816,200	42,816,200	46,077,833
		Miscellaneous	3,692,856	421,050	421,050	595,534
Total	**F610**		**52,515,822**	**43,756,620**	**43,756,620**	**47,211,854**
Total	**Enterprise Funds**		**52,515,822**	**43,756,620**	**43,756,620**	**47,211,854**
Special Service Areas						
F272	Special Service Area #8 Loon Lake	Property Taxes	49,692	50,000	50,000	50,000
		Other Taxes	34	-	-	-
		Miscellaneous	101	-	-	-
Total	**F272**		**49,827**	**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	180	90	90	90
Total	**F276**		**34,580**	**34,490**	**34,490**	**34,490**
F290	Special Service Area #17 Ivanhoe Estates	Property Taxes	56,640	56,640	56,640	56,640
		Miscellaneous	12	-	-	-
Total	**F290**		**56,652**	**56,640**	**56,640**	**56,640**
		Miscellaneous	88	-	-	-
Total	**F340**		**88**	**-**	**-**	**-**
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	222,361	258,114	258,114	259,789
		Transfers	112,408	-	-	-
		Miscellaneous	196	200	200	200
Total	**F350**		**334,966**	**258,314**	**258,314**	**259,989**
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Property Taxes	0	-	-	-
Total	**F352**		**0**	**-**	**-**	**-**

Lake County Revenues by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
F354	Special Service Area #16	Property Taxes	2,577,297	2,555,000	2,555,000	2,555,000
Total F354			**2,581,953**	**2,555,000**	**2,555,000**	**2,555,000**
Total Special Service Areas			**3,058,065**	**2,954,444**	**2,954,444**	**2,956,119**
Total All Funds			**511,133,897**	**514,365,760**	**554,962,945**	**527,795,747**


Lake County FY2019 Expenses by Category
Debt Service
$26,194,136
5%
Capital Expenditures
$65,941,599
12%
Personnel
$171,279,509
33%
Commodities
$13,781,233
3%
Contractuals
$142,231,599
27%
Payroll Taxes & Benefits
$106,446,711
20%
*Percentages reflected in this chart have been rounded to nearest whole percentage.

Lake County Expenses by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
Property Tax Operating Funds						
F101	General Fund	Personnel	91,563,462	96,495,781	96,514,917	95,838,171
		Commodities	3,274,876	3,948,792	3,977,391	4,099,122
		Benefits	34,259,712	36,406,886	36,420,035	35,142,593
		Contractuals	32,231,948	37,494,792	42,547,329	39,084,543
		Capital Expenditures	20,317,627	12,731,662	80,225,599	11,242,600
Total	**101**		**181,647,624**	**187,077,914**	**259,685,271**	**185,407,029**
F202	FICA	Contractuals	11,066,287	12,146,104	12,146,104	12,430,567
Total	**202**		**11,066,287**	**12,146,104**	**12,146,104**	**12,430,567**
F204	IMRF	Contractuals	17,074,550	18,065,961	18,065,961	14,638,771
Total	**204**		**17,074,550**	**18,065,961**	**18,065,961**	**14,638,771**
F206	Liability Insurance and Risk	Personnel	224,001	211,069	211,069	151,996
		Commodities	73,325	67,500	67,500	37,500
		Benefits	82,325	68,629	68,629	70,778
		Contractuals	6,013,601	6,125,144	6,125,144	6,251,549
Total	**206**		**6,393,252**	**6,472,342**	**6,472,342**	**6,511,823**
F208	Veterans Assistance Commission	Personnel	208,766	195,816	195,816	249,615
		Commodities	8,140	3,000	3,000	4,200
		Benefits	62,410	68,910	68,910	75,607
		Contractuals	257,022	230,952	230,952	163,108
		Capital Expenditures	3,276	-	-	28,500
Total	**F208**	**AHEX**	**539,614**	**498,678**	**498,678**	**521,030**
F210	Health Department	Personnel	43,880,645	46,118,796	47,042,485	46,553,237
		Commodities	2,335,264	2,384,679	2,566,826	2,601,671
		Benefits	16,261,458	17,496,443	17,845,464	17,088,676
		Contractuals	8,270,150	9,130,347	9,477,809	9,152,863
		Capital Expenditures	1,561,492	1,146,600	4,540,873	793,485
Total	**F210**		**72,309,009**	**76,276,865**	**81,473,457**	**76,189,932**
F212	Stormwater Management	Personnel	1,526,134	1,507,183	1,528,723	1,552,498
		Commodities	33,290	41,100	41,100	38,650
		Benefits	510,831	512,898	514,521	532,672
		Contractuals	988,916	695,290	1,982,643	706,179
		Capital Expenditures	36,213	99,200	287,844	45,922
Total	**F212**		**3,095,384**	**2,855,670**	**4,354,830**	**2,875,921**
F214	Division of Transportation	Personnel	10,831,707	10,949,715	10,949,715	11,174,405
		Commodities	1,879,538	1,994,290	1,994,290	2,139,361
		Benefits	3,984,113	3,701,257	3,701,257	3,667,738
		Contractuals	1,917,669	2,147,575	2,160,940	2,448,354
		Capital Expenditures	1,123,481	1,176,738	1,251,796	1,284,225
Total	**F214**		**19,736,509**	**19,969,575**	**20,057,998**	**20,714,083**
F216	Hulse Detention Center	Personnel	4,202,236	4,339,893	4,339,893	4,462,478
		Commodities	154,487	169,420	169,971	169,420
		Benefits	1,567,289	1,574,229	1,574,229	1,604,711
		Contractuals	593,031	670,495	670,495	1,153,583
		Capital Expenditures	39,615	106,500	116,623	156,500
Total	**F216**		**6,556,658**	**6,860,537**	**6,871,211**	**7,546,693**
F218	Winchester House	Contractuals	2,317,273	1,705,615	1,705,615	1,836,000
Total	**F218**		**2,317,273**	**1,705,615**	**1,705,615**	**1,836,000**

Lake County Expenses by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
F220	TB Clinic	Personnel	357,090	398,842	398,842	418,274
		Commodities	26,678	26,950	26,950	26,250
		Benefits	157,082	164,950	164,950	163,558
		Contractuals	119,448	134,482	134,482	121,862
		Capital Expenditures	16,639	1,200	1,200	-
Total	**F220**		**676,936**	**726,424**	**726,424**	**729,944**
Total Property Tax Operating Funds			**321,413,097**	**332,655,685**	**412,057,891**	**329,401,793**
Property Tax Capital Funds						
F232	Bridge Tax	Contractuals	58,035	84,200	91,200	85,900
		Capital Expenditures	3,447,990	3,846,764	8,498,800	3,862,300
Total	**F232**		**3,506,025**	**3,930,964**	**8,590,000**	**3,948,200**
F234	Matching Tax	Contractuals	65,058	139,800	145,100	142,600
		Capital Expenditures	8,809,607	8,162,741	13,626,600	8,142,700
Total	**F234**		**8,874,665**	**8,302,541**	**13,771,700**	**8,285,300**
Total Property Tax Capital Funds			**12,380,690**	**12,233,505**	**22,361,700**	**12,233,500**
Special Revenue Funds						
F250	Probation Services Fee	Commodities	111,614	144,000	183,083	144,000
		Contractuals	1,250,870	1,959,242	1,962,842	2,244,700
		Capital Expenditures	80,738	166,000	228,860	141,000
Total	**250**		**1,443,221**	**2,269,242**	**2,374,785**	**2,529,700**
F252	Law Library	Personnel	131,725	138,196	138,196	142,532
		Commodities	94,592	100,500	100,500	100,500
		Benefits	61,392	63,295	63,295	76,011
		Contractuals	149,385	151,853	151,853	147,057
Total	**F252**		**437,094**	**453,843**	**453,843**	**466,100**
F253	Transportation Safety Highway Hire-back	Contractuals	55,000	60,000	60,000	60,000
		Capital Expenditures	22,936	31,426	31,426	17,390
Total	**F253**		**77,936**	**91,426**	**91,426**	**77,390**
F254	Children's Waiting Room	Personnel	107,078	97,189	97,189	100,586
		Commodities	2,071	2,200	2,200	2,200
		Benefits	45,532	39,528	39,528	39,749
		Contractuals	48,372	47,249	47,249	47,249
Total	**F254**		**203,052**	**186,167**	**186,167**	**189,784**
F255	Neutral Site Custody Exchange Fee	Contractuals	157,983	160,000	160,000	160,000
Total	**F255**		**157,983**	**160,000**	**160,000**	**160,000**
F256	Court Automation	Personnel	509,490	533,671	533,671	554,503
		Commodities	6,169	29,000	29,000	29,000
		Benefits	167,975	175,669	175,669	188,834
		Contractuals	431,458	684,508	781,149	1,016,823
		Capital Expenditures	30,864	166,700	166,700	179,200
Total	**F256**		**1,145,955**	**1,589,547**	**1,686,188**	**1,968,361**
F258	Court Document Storage	Contractuals	264,315	334,540	334,540	381,500
		Capital Expenditures	5,471	-	-	-
Total	**F258**		**269,785**	**334,540**	**334,540**	**381,500**

Lake County Expenses by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
F260	Recorder Automation	Personnel	608,976	724,632	724,632	675,509
		Commodities	2,697	8,000	8,000	8,000
		Benefits	259,162	295,199	295,199	282,326
		Contractuals	242,070	326,537	326,537	322,429
		Capital Expenditures	41,619	65,609	65,609	65,609
Total	**F260**		**1,154,526**	**1,419,977**	**1,419,977**	**1,353,872**
F262	Vital Records Automation	Personnel	34,074	34,899	34,899	35,953
		Benefits	26,316	27,466	27,466	30,669
		Contractuals	3,503	3,174	3,174	3,174
Total	**F262**		**63,892**	**65,539**	**65,539**	**69,796**
F263	SAO Records Automation	Commodities	-	15,000	15,000	15,000
		Contractuals	4,995	20,000	20,000	20,000
		Capital Expenditures	-	20,000	20,000	20,000
Total	**F263**		**4,995**	**55,000**	**55,000**	**55,000**
F264	GIS Automation Fee	Contractuals	553,810	2,202,000	2,202,000	2,072,000
Total	**F264**		**553,810**	**2,202,000**	**2,202,000**	**2,072,000**
F266	Tax Sale Automation Fee	Commodities	-	500	500	500
		Contractuals	63,681	89,800	89,800	89,800
		Capital Expenditures	-	2,400	2,400	2,400
Total	**F266**		**63,681**	**92,700**	**92,700**	**92,700**
F267	Coroner Fees	Commodities	66,268	58,500	58,500	58,500
		Contractuals	61,651	85,500	85,500	85,832
		Capital Expenditures	14,508	10,000	10,000	10,000
Total	**F267**		**142,427**	**154,000**	**154,000**	**154,332**
F268	Motor Fuel Tax	Commodities	1,507,501	2,029,900	2,284,400	2,091,000
		Contractuals	1,013,693	1,264,000	1,557,200	1,335,600
		Capital Expenditures	11,391,058	7,271,458	20,876,600	7,330,554
Total	**F268**		**13,912,252**	**10,565,358**	**24,718,200**	**10,757,154**
F269	Sales Tax for Transportation & Public Safety	Contractuals	4,188,086	5,493,100	5,502,600	9,716,500
		Capital Expenditures	23,890,996	30,092,685	119,610,300	32,082,816
Total	**F269**		**28,079,082**	**35,585,785**	**125,112,900**	**41,799,316**
F270	Solid Waste Management Tax	Contractuals	144,184	200,000	200,000	150,000
Total	**F270**		**144,184**	**200,000**	**200,000**	**150,000**
F740	HUD Grants	Personnel	484,534	459,221	459,221	526,533
		Commodities	5,832	15,255	15,255	12,255
		Benefits	200,915	186,766	186,766	225,397
		Contractuals	3,512,019	4,095,405	7,802,921	5,050,941
		Capital Expenditures	3,214	-	-	4,294
Total	**F740**		**4,206,515**	**4,756,647**	**8,464,163**	**5,819,420**
F750	Workforce Development	Personnel	1,694,966	1,699,576	1,699,576	1,734,096
		Commodities	12,556	18,170	18,170	10,850
		Benefits	579,502	607,767	607,767	638,622
		Contractuals	3,214,539	2,788,769	3,082,773	3,112,440
		Capital Expenditures	48,184	-	29,861	25,259
Total F750			**5,549,746**	**5,114,282**	**5,438,147**	**5,521,267**
TotalSpecial Revenue Funds			**57,610,138**	**65,296,054**	**173,209,576**	**73,617,692**

Lake County Expenses by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Capital Expenditures	1,915,161	-	5,315,099	-
Total	**F403**		**1,915,161**	**-**	**5,315,099**	**-**
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Capital Expenditures	738,927	-	-	-
Total	**F404**		**738,927**	**-**	**-**	**-**
F406	2013 Bond Road Construction Projects	Capital Expenditures	327,754	-	317,925	-
Total	**F406**		**327,754**	**-**	**317,925**	**-**
Total Capital Project Funds			**47,750,693**	**-**	**23,473,705**	**-**
Debt Service Funds						
F300	2008 GO Bonds	Contractuals	508	3,500	179,231	3,500
		Debt Service	2,846,781	2,862,181	26,045,772	2,563,250
Total	**F300**		**2,847,289**	**2,865,681**	**26,225,003**	**2,566,750**
F303	2010A Taxable GO Bonds	Contractuals	1,261	3,500	3,500	3,500
		Debt Service	1,593,134	1,593,134	1,593,134	1,593,134
Total	**F303**		**1,594,394**	**1,596,634**	**1,596,634**	**1,596,634**
F304	2011A Tax Exempt GO Bonds	Contractuals	1,011	3,000	3,000	3,000
		Debt Service	962,200	962,200	962,200	962,200
Total of F304			**963,211**	**965,200**	**965,200**	**965,200**
F306	2013 GO Road Bonds	Contractuals	1,064	800	800	800
		Debt Service	1,585,500	2,647,000	2,647,000	6,946,250
Total	**F306**		**1,586,564**	**2,647,800**	**2,647,800**	**6,947,050**
F307	2015A Debt Service Fund	Contractuals	958	3,500	3,500	3,500
		Debt Service	5,034,375	5,031,625	5,031,625	5,032,225
Total	**F307**		**5,035,333**	**5,035,125**	**5,035,125**	**5,035,725**
Total Debt Service Funds			**12,026,791**	**13,110,440**	**36,469,762**	**17,111,359**
Internal Service Funds						
F510	Health, Life, & Dental Insurance	Personnel	131,706	145,000	145,000	220,000
		Commodities	2,678	15,000	15,000	2,000
		Benefits	40,842,493	42,961,981	42,961,981	44,064,108
		Contractuals	1,670,945	2,082,420	2,540,570	2,377,420
Total	**F510**		**42,647,823**	**45,204,401**	**45,662,551**	**46,663,528**
Total Internal Service Funds			**42,647,823**	**45,204,401**	**45,662,551**	**46,663,528**
Enterprise Funds						
F610	Public Works	Personnel	6,479,195	6,782,727	6,782,727	6,889,123
		Commodities	1,524,662	1,984,902	2,038,206	2,187,554
		Benefits	2,618,312	2,590,845	2,590,845	2,554,662
		Contractuals	20,924,369	23,281,097	25,024,269	25,470,525
		Capital Expenditures	330,137	960,750	9,456,752	506,845
		Debt Service	10,697,059	5,325,530	5,325,530	6,282,288
Total	**F610**		**42,573,735**	**40,925,850**	**51,218,328**	**43,890,997**
Total	**Enterprise Funds**		**42,573,735**	**40,925,850**	**51,335,053**	**43,890,997**

Lake County Expenses by Fund and Category 3 Year History
For the Years FY2017, FY2018, and FY2019

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	County Board Approved FY2019
Special Service Areas						
F272	Special Service Area #8 Loon Lake	Commodities	2,325	3,900	3,900	3,700
		Contractuals	69,373	46,100	46,100	46,300
Total	**F272**		**71,698**	**50,000**	**50,000**	**50,000**
F276	Special Service Area #12 The Woods of Ivanhoe	Contractuals	11,000	34,490	34,490	34,490
Total	**F276**		**11,000**	**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**
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constructiion	Debt Service	246,008	258,114	258,114	259,789
Total	**F350**		**246,008**	**258,114**	**258,114**	**259,789**
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Contractuals	112,408	-	-	-
Total	**F352**		**112,408**	**-**	**-**	**-**
F354	Special Service Area #16	Debt Service	2,521,250	2,555,000	2,555,000	2,555,000
Total	**F354**		**2,521,250**	**2,555,000**	**2,555,000**	**2,555,000**
Total Special Service Areas			2,962,364	2,954,244	2,954,244	2,955,919
Total All Funds			**539,365,331**	**512,380,180**	**767,524,482**	**525,874,787**

Projected Changes in Fund Balance

	Fund Balance 11/30/17	FY18 Projected Revenues	FY18 Projected Expenses	Projected Fund Balance 11/30/18	FY19 Budgeted Revenues	FY19 Budgeted Expenses	Projected Fund Balance 11/30/19	% Change (FY18 to FY19)
Property Tax Funds								
Corporate	$ 120,291,356	$ 183,657,188	$ 232,011,359	**$ 71,937,186**	$ 193,735,477	$ 185,357,001	**$ 80,315,662**	11.65%
FICA	$ 5,351,721	$ 10,008,762	$ 11,518,452	**$ 3,842,031**	$ 11,011,000	$ 12,430,567	**$ 2,422,464**	-36.95%
IMRF	$ 3,458,314	$ 18,051,970	$ 17,507,167	**$ 4,003,117**	$ 14,525,450	$ 14,638,771	**$ 3,889,796**	-2.83%
Liability Insurance	$ 24,826,389	$ 6,616,229	$ 5,232,244	**$ 26,210,374**	$ 5,682,143	$ 6,511,823	**$ 25,380,694**	-3.17%
Veterans Assistance	$ 490,144	$ 285,086	$ 433,668	**$ 341,562**	$ 539,091	$ 521,030	**$ 359,623**	5.29%
Health Department	$ 39,356,865	$ 74,697,781	$ 75,689,631	**$ 38,365,015**	$ 74,059,267	$ 76,189,932	**$ 36,234,350**	-5.55%
Stormwater Management	$ 2,169,504	$ 2,979,225	$ 4,268,727	**$ 880,002**	$ 1,936,061	$ 2,875,921	**$ (59,858)**	-106.80%
Division of Transportation	$ 3,256,624	$ 19,916,309	$ 19,767,849	**$ 3,405,084**	$ 19,942,430	$ 20,714,083	**$ 2,633,431**	-22.66%
Hulse Detention Center	$ 5,961,834	$ 4,975,078	$ 6,439,025	**$ 4,497,887**	$ 5,713,795	$ 7,546,693	**$ 2,664,989**	-40.75%
Winchester House	$ (7,308)	$ 3,320,764	$ 1,705,615	**$ 1,607,841**	$ 1,836,000	$ 1,836,000	**$ 1,607,841**	0.00%
Tuberculosis Clinic	$ 1,063,114	$ 413,712	$ 693,983	**$ 782,843**	$ 421,077	$ 729,944	**$ 473,976**	-39.45%
Capital Property Tax Funds								
Bridge Tax	$ 4,286,378	$ 4,242,465	$ 3,261,215	**$ 5,267,628**	$ 3,948,200	$ 3,948,200	**$ 5,267,628**	0.00%
Matching Tax	$ 5,364,942	$ 8,266,211	$ 4,649,050	**$ 8,982,103**	$ 8,285,300	$ 8,285,300	**$ 8,982,103**	0.00%
	$ 215,869,877	**$ 337,430,780**	**$ 383,177,985**	**$ 170,122,672**	**$ 341,635,291**	**$ 341,585,265**	**$ 170,172,698**	**0.03%**
				County Reserve Policy requires 27.5% of budgeted expenses				**49.82%**
Special Revenue Funds								
Probation Services Fee	$ 3,726,154	$ 1,695,570	$ 1,575,156	**$ 3,846,568**	$ 1,727,619	$ 2,529,700	**$ 3,044,487**	-20.85%
Law Library	$ 363,630	$ 447,513	$ 449,118	**$ 362,025**	$ 435,800	$ 466,100	**$ 331,725**	-8.37%
Transportation Safety Hire Back	$ 219,721	$ 20,851	$ 31,818	**$ 208,754**	$ 55,000	$ 77,390	**$ 186,364**	-10.73%
Children's Waiting Room	$ 242,482	$ 191,987	$ 182,870	**$ 251,599**	$ 185,500	$ 189,784	**$ 247,315**	-1.70%
Neutral Site Custody Exchange Fee	$ 222,570	$ 128,514	$ 159,999	**$ 191,085**	$ 124,700	$ 160,000	**$ 155,785**	-18.47%
Court Automation	$ 1,703,088	$ 1,446,082	$ 1,234,281	**$ 1,914,889**	$ 1,001,000	$ 1,968,361	**$ 947,528**	-50.52%
Circuit Clerk E-Citation	$ 627,704	$ 73,381	$ -	**$ 701,085**	$ 61,000	$ -	**$ 762,085**	8.70%
Court Document Storage	$ 255,198	$ 1,407,944	$ 215,715	**$ 1,447,427**	$ 1,037,000	$ 381,500	**$ 2,102,927**	45.29%
Recorder Automation	$ 2,038,345	$ 1,233,747	$ 1,041,071	**$ 2,231,021**	$ 1,353,715	$ 1,353,872	**$ 2,230,864**	-0.01%
Vital Records Automation	$ 93,473	$ 73,833	$ 62,588	**$ 104,718**	$ 73,400	$ 69,796	**$ 108,322**	3.44%
State's Attorney Records Automation	$ 305,472	$ 47,323	$ -	**$ 352,795**	$ 50,000	$ 55,000	**$ 347,795**	-1.42%
GIS Automation Fund	$ 185,662	$ 1,737,365	$ 1,737,365	**$ 185,662**	$ 2,072,000	$ 2,072,000	**$ 185,662**	0.00%
Tax Sale Automation	$ 707,723	$ 98,865	$ 37,657	**$ 768,931**	$ 90,770	$ 92,700	**$ 767,001**	-0.25%
Coroner Fees	$ 43,918	$ 199,217	$ 133,773	**$ 109,362**	$ 135,300	$ 154,332	**$ 90,330**	-17.40%
Motor Fuel Tax	$ 15,471,089	$ 12,521,549	$ 7,701,264	**$ 20,291,374**	$ 10,757,154	$ 10,757,154	**$ 20,291,374**	0.00%
1/4% Sales Tax	$ 78,530,583	$ 28,643,766	$ 28,280,766	**$ 78,893,583**	$ 41,799,316	$ 41,799,316	**$ 78,893,583**	0.00%
Solid Waste Management	$ 1,389,679	$ 256,825	$ 200,000	**$ 1,446,504**	$ 151,635	$ 150,000	**$ 1,448,139**	0.11%
HUD	$ 163,857	$ 2,841,046	$ 3,325,288	**$ (320,385)**	$ 5,819,420	$ 5,819,420	**$ (320,385)**	0.00%
Workforce Development	$ 189,375	$ 4,439,379	$ 5,507,239	**$ (878,485)**	$ 5,521,267	$ 5,521,267	**$ (878,485)**	0.00%
Debt Service Funds								
2018 Bond Construction	$ 14,821	$ 26,226,246	$ 26,218,800	**$ 22,267**	$ 2,566,750	$ 2,566,750	**$ 22,267**	0.00%
2010A Bond Construction	$ 528,576	$ 1,599,310	$ 1,594,399	**$ 533,487**	$ 1,596,634	$ 1,596,634	**$ 533,487**	0.00%
2011A Bond Construction	$ 6,821	$ 965,200	$ 963,216	**$ 8,805**	$ 965,200	$ 965,200	**$ 8,805**	0.00%
2013 GO Road Bonds	$ 4,183	$ 2,647,800	$ 2,647,641	**$ 4,342**	$ 6,947,050	$ 6,947,050	**$ 4,342**	0.00%
2015 GO Alternate Bonds	$ 1,613	$ 5,035,125	$ 5,032,588	**$ 4,150**	$ 5,035,725	$ 5,035,725	**$ 4,150**	0.00%
Internal Service Fund								
Health Life Dental	$ 7,841,672	$ 42,440,731	$ 43,561,405	**$ 6,720,998**	$ 46,429,528	$ 46,663,528	**$ 6,486,998**	-3.48%
Enterprise Fund								
Public Works	$ 70,964,981	$ 49,444,852	$ 46,503,111	**$ 73,906,722**	$ 47,211,854	$ 43,890,997	**$ 77,227,579**	4.49%
Special Service Areas								
SSA #8 Loon Lake	$ 25,189	$ 49,828	$ 49,863	**$ 25,154**	$ 50,000	$ 50,000	**$ 25,154**	0.00%
SSA#10 North Hills	$ 2,440	$ -	$ -	**$ 2,440**	$ -	$ -	**$ 2,440**	
SSA#12 Woods of Ivanhoe	$ 77,702	$ 34,400	$ 11,279	**$ 100,823**	$ 34,490	$ 34,490	**$ 100,823**	0.00%
SSA#13 Tax Exempt A	$ 249,068	$ 230,618	$ 223,845	**$ 255,841**	$ 259,989	$ 259,789	**$ 256,041**	0.08%
SSA#13 Taxable B	$ -	$ -	$ -	**$ -**	$ -	$ -	**$ -**	
SSA#16 Lake Michigan Water	$ 3,193,360	$ 2,626,164	$ 896,123	**$ 4,923,401**	$ 2,555,000	$ 2,555,000	**$ 4,923,401**	0.00%
SSA#17 Ivanhoe Estates	$ 56,652	$ 56,719	$ 16,915	**$ 96,456**	$ 56,640	$ 56,640	**$ 96,456**	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. Fund balances accumulate over several years, and then they are quickly spent down.

SUMMARY OF MAJOR REVENUE SOURCES

FY2019 Revenue

FY2019 Total Projected Revenue: **$527.8 million**

Inter-Fund Transfers (revenue counted in more than one fund): **$82.6 million**

FY2019 Total Anticipated Revenue (excluding inter-fund transfers): **$445.1 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total $412.2 million, which is 78.1% 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 2.6% compared to FY2018, or $13.1 million. The increase is driven primarily by Income from Other Governments, and Sales and Other Taxes. For the Sales and Other Taxes category, there has been a $2.75 million combined increase, primarily from the ¼% Supplemental Sales Tax for Transportation ($800,000), 1% County Sales Tax ($800,000), and State Income Tax ($1,000,000). Intergovernmental Transfers also increased by $7.7 million, or 10.5%, 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

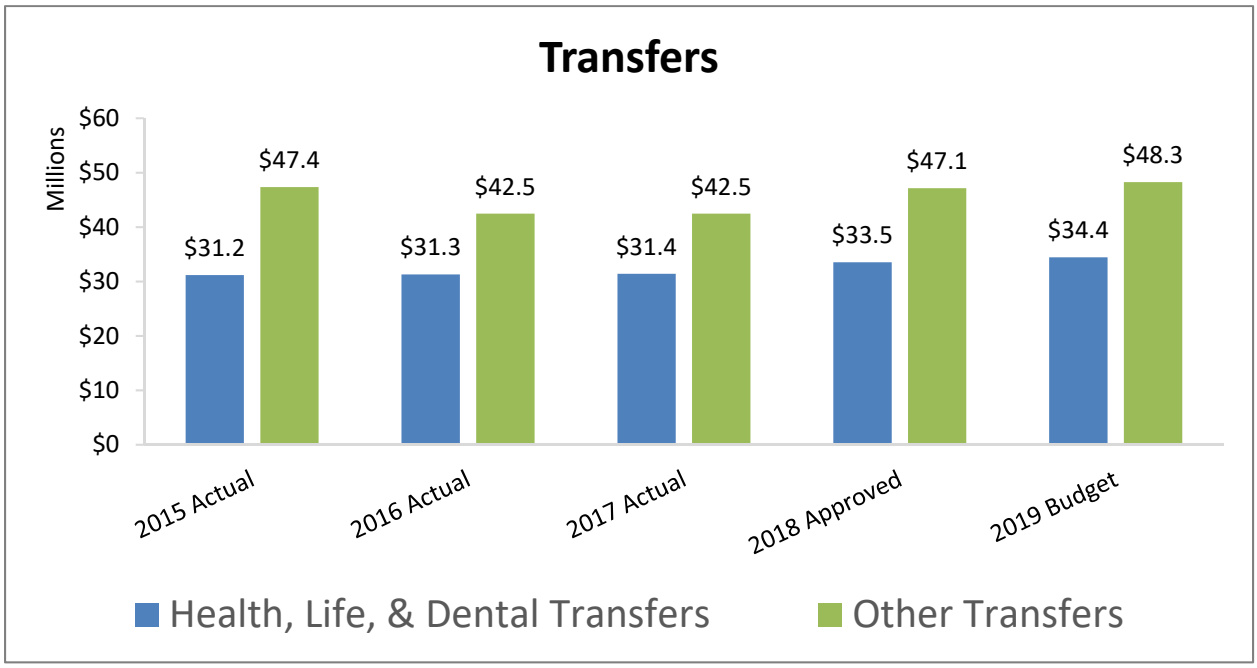
The table below is a summary of revenues by type, with two years of comparable history. It shows the percentage of overall revenue that is provided by that source. A discussion of each revenue type follows the table.

	FY2017 Actual	FY2018 Adopted Budget	Budget FY2019	FY2019 % of Overall Budget
Major Revenues:				
Property Taxes				
Operating	$ 144,960,350	$ 149,538,778	$ 150,613,036	28.5%
Capital	$ 12,115,090	$ 12,163,437	$ 12,162,439	2.3%
Special Service Areas	$ 2,940,390	$ 3,132,999	$ 2,955,829	0.6%
Sales & Other Taxes	$ 88,929,036	$ 89,377,213	$ 91,834,314	17.4%
Intergovernmental	$ 79,275,048	$ 73,468,857	$ 81,207,369	15.4%
Charges for Services	$ 74,075,618	$ 72,515,501	$ 73,491,553	13.9%
Total Major Revenues	$ 402,295,532	$ 400,196,785	$ 412,264,540	**78.1%**
Other Revenues:				
Licenses & Permits	$ 5,833,648	$ 5,820,070	$ 5,908,874	1.1%
Fines & Forfeitures	$ 1,350,103	$ 1,717,007	$ 1,438,258	0.3%
Miscellaneous & Rentals	$ 27,271,635	$ 25,968,464	$ 25,506,283	4.8%
Bond Proceeds/Premium	$ -	$ -	$ -	0.0%
Total Other Revenues	$ 34,455,386	$ 33,505,541	$ 32,853,415	**6.2%**
Total Revenues without Transfers	$ 436,750,918	$ 433,702,322	$ 445,117,955	
Transfers:				
Transfers without Health, Life, & Dental	$ 58,689,212	$ 47,145,553	$ 48,251,101	9.1%
Transfers with Health, Life, & Dental	$ 90,106,789	$ 80,663,436	$ 82,677,792	15.7%
Total Revenue	**$ 526,857,707**	**$ 514,365,758**	**$ 527,795,747**	

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.

Revenue by Interfund Transfers

The "Transfers" category consists primarily of interfund transfers related to FICA (Social Security), Health, Life, & Dental (medical), and the Illinois Municipal Retirement Fund (pension). These expenses are budgeted in each department to show the total personnel costs. As these costs have a designated portion of the property tax levy that is segregated into a separate fund, transfers are required to allocate FICA, HLD and IMRF costs to the appropriate department. The receipt of these transfers by the individual departments is categorized as a transfer in and treated as a revenue. The net effect of the transfers out from the FICA, HLD and IMRF funds and the transfers in to departmental budgets will eliminate the impact of benefits being budgeted twice (double appropriated). As these revenues are budgeted twice, once for the tax levy and once for the transfer in, these amounts are separately reported.

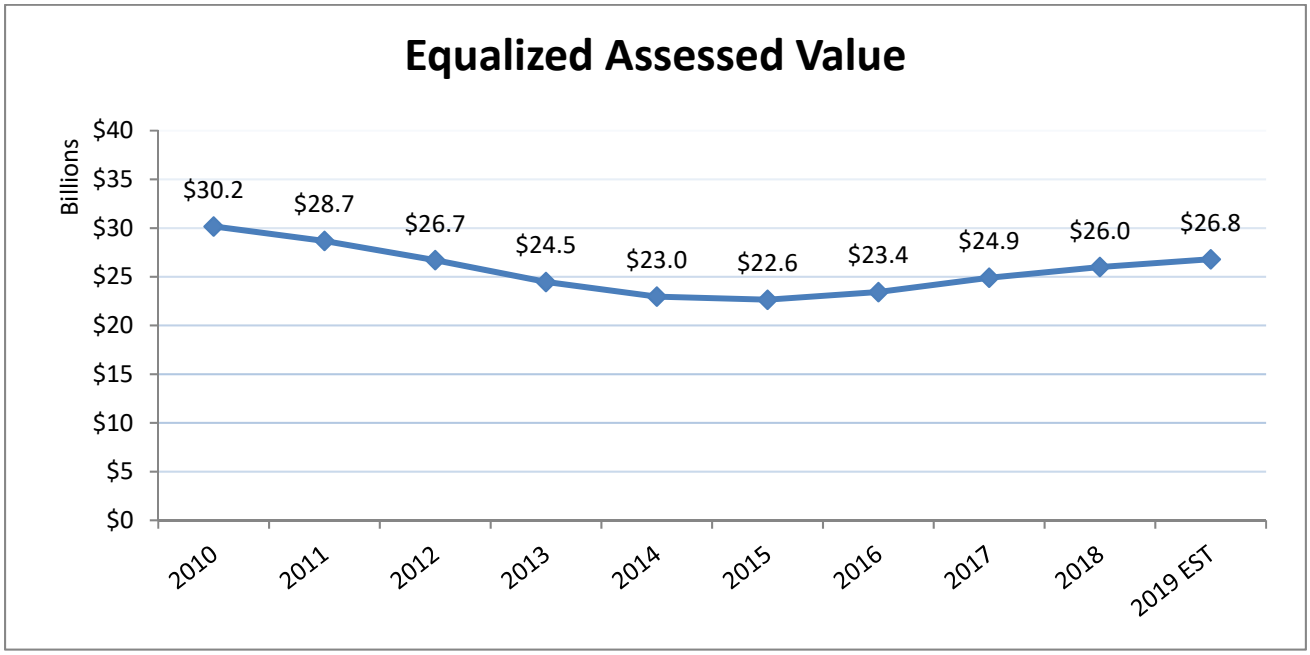


Property Taxes

Property Taxes make up 31.4% of total revenue 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 not including new growth are limited to the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. The limitation can be increased for a taxing body with voter approval.

To determine the proposed levy extension, the County seeks preliminary input from the Office of the Chief County Assessor, 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.

The County experienced declining equalized assessed value (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 County has subsequently experienced increasing EAV of 3.49%, 6.25% and 4.43% for the years FY2016, FY2017 and FY2018. The anticipated increase for FY2019 is 3.08%.



The FY2019 levy totals, without Special Service Areas, is $162,596,630. The estimated tax rate for the FY2019 budget using the estimated EAV discussed above is 0.606586. The levy is allocated as indicated in the following chart. Please note that it does not include Special Service Areas.

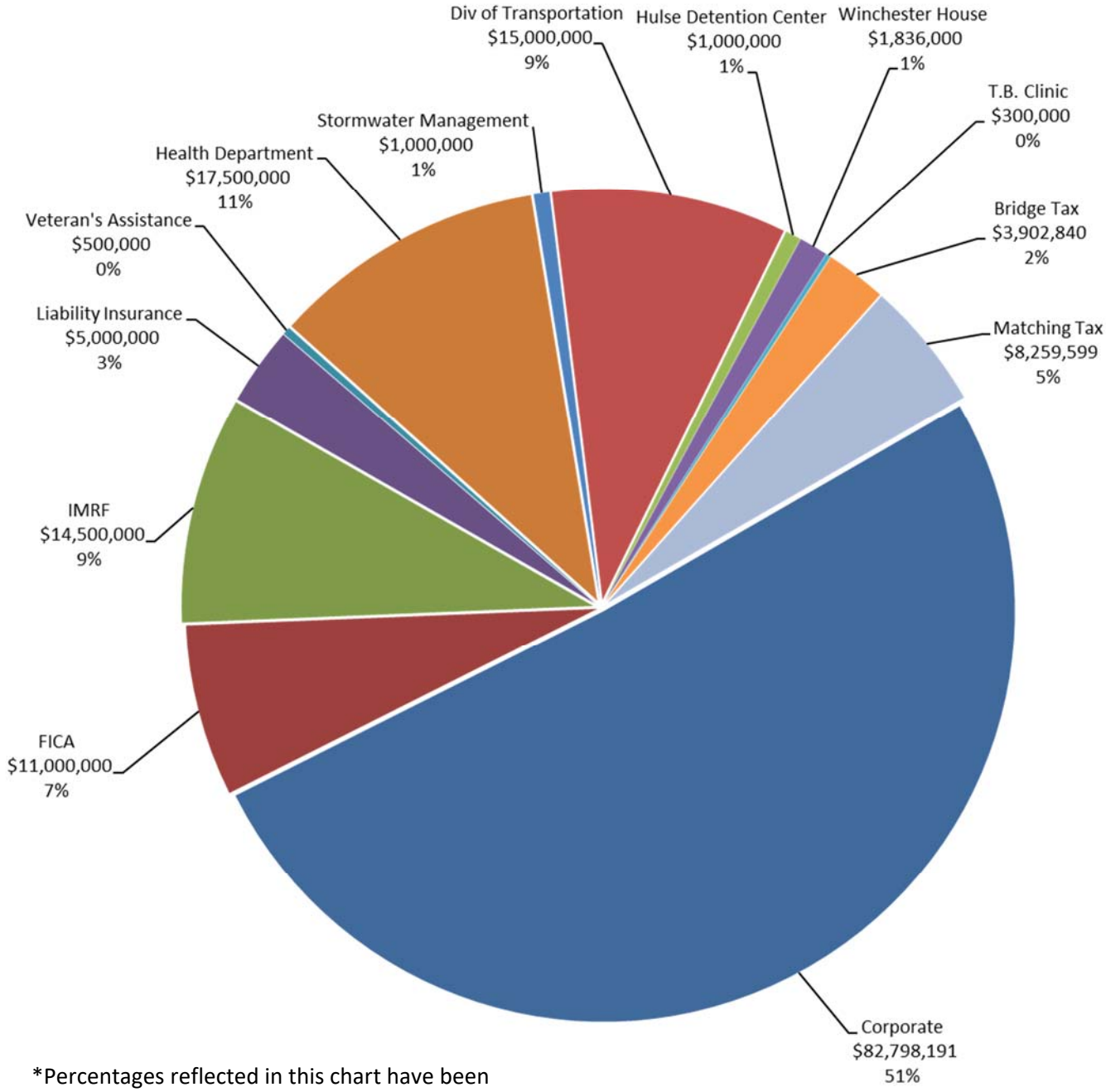
The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

LAKE COUNTY
Property Tax 5 Year History
(FY2015 - FY2018 Actual Levy as Extended)
(FY2019 Estimate)

	2015		2016		2017		2018		2019	
	-1.40%		3.49%		6.25%		4.43%		3.08%	
	$22,646,844,107		$23,436,709,963		$24,901,806,380		$26,005,064,391		$26,805,191,001	
FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	$ 65,149,535	0.287676	$ 62,552,579	0.266900	$ 74,273,373	0.298265	$ 80,179,335	0.308322	$ 82,798,191	0.308889
FICA	$ 11,776,812	0.052002	$ 12,000,064	0.051202	$ 11,000,124	0.044174	$ 9,999,207	0.038451	$ 11,000,000	0.041037
IMRF	$ 18,427,284	0.081368	$ 18,700,151	0.079790	$ 17,790,100	0.071441	$ 18,044,654	0.069389	$ 14,500,000	0.054094
Liability Insurance	$ 5,512,242	0.024340	$ 5,600,202	0.023895	$ 5,600,167	0.022489	$ 5,199,713	0.019995	$ 5,000,000	0.018653
Veteran's Assistance	$ 340,156	0.001502	$ 340,067	0.001451	$ 259,975	0.001044	$ 250,169	0.000962	$ 500,000	0.001865
Health Department	$ 19,905,670	0.087896	$ 21,873,481	0.093330	$ 16,806,976	0.067493	$ 16,903,552	0.065001	$ 17,500,000	0.065286
Stormwater Management	$ 1,974,125	0.008717	$ 1,774,159	0.007570	$ 1,700,295	0.006828	$ 1,000,155	0.003846	$ 1,000,000	0.003731
Div of Transportation	$ 14,115,099	0.062327	$ 14,114,993	0.060226	$ 14,115,091	0.056683	$ 14,941,990	0.057458	$ 15,000,000	0.055959
Hulse Detention Center	$ 3,288,095	0.014519	$ 3,300,123	0.014081	$ 1,000,057	0.004016	$ 1,000,155	0.003846	$ 1,000,000	0.003731
Winchester House	$ 1,338,202	0.005909	$ 2,317,722	0.009889	$ 2,317,362	0.009306	$ 1,705,412	0.006558	$ 1,836,000	0.006849
T.B. Clinic	$ 563,906	0.002490	$ 594,121	0.002535	$ 357,092	0.001434	$ 300,098	0.001154	$ 300,000	0.001119
Bridge Tax	$ 3,904,769	0.017242	$ 3,904,556	0.016660	$ 3,904,852	0.015681	$ 3,902,840	0.015008	$ 3,902,840	0.014560
Matching Tax	$ 8,268,589	0.036511	$ 8,268,471	0.035280	$ 8,263,664	0.033185	$ 8,259,469	0.031761	$ 8,259,599	0.030813
TOTALS:	$154,564,484	0.682499	$155,340,689	0.662809	$157,389,128	0.632039	$161,686,749	0.621751	$162,596,630	0.606586

* This does not include Special Service Areas

FY2019 Estimated Tax Levy by Fund



*Percentages reflected in this chart have been rounded to nearest whole percentage.

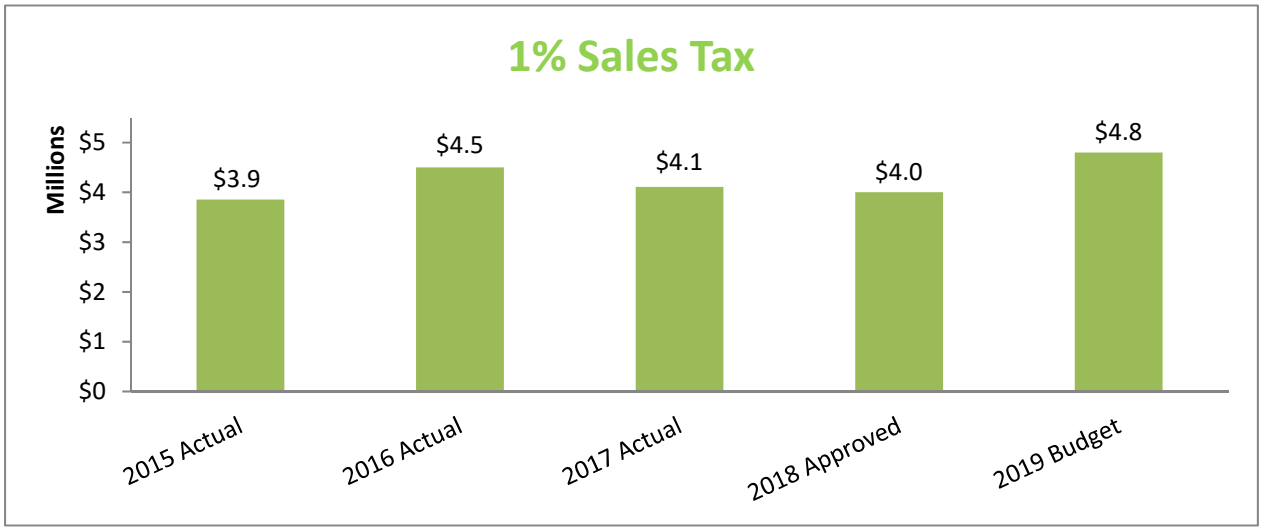
The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

Sales and Other Taxes

The County receives 17.4% of its total revenue from sales taxes and other tax revenues. The local and state economies drive these revenues. The County reviews historical trends 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 that is applied to purchases County-wide. These economically sensitive revenues have generally remained flat over time. Additional information on these two taxes follows.

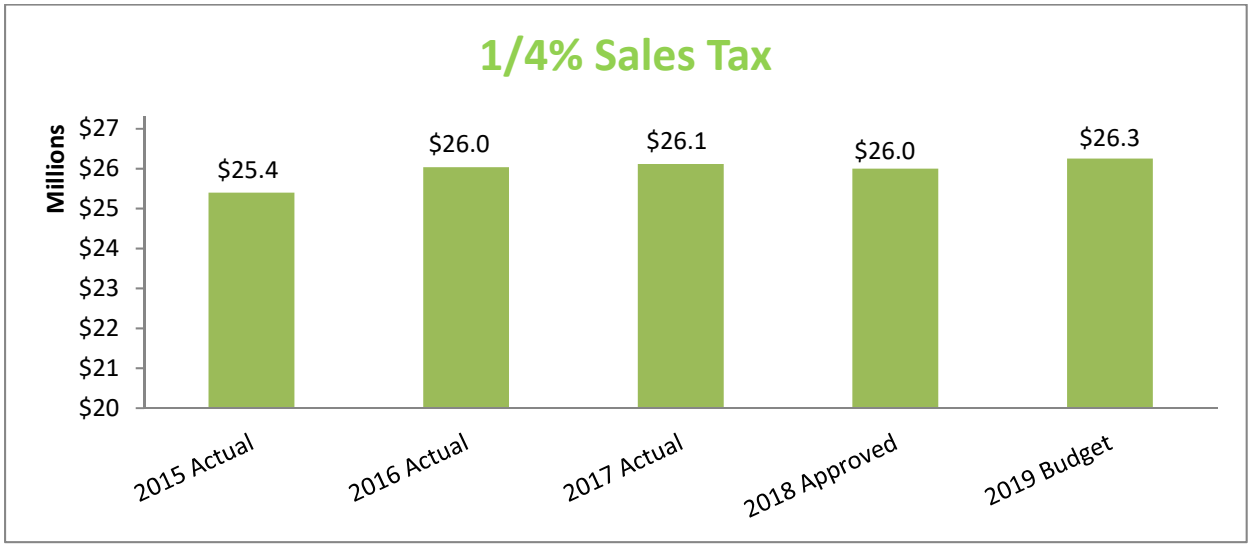
1% Sales Tax

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 5.2% of this Sales and Other Tax revenue category. The FY2019 amount is projected to increase by approximately $800,000.



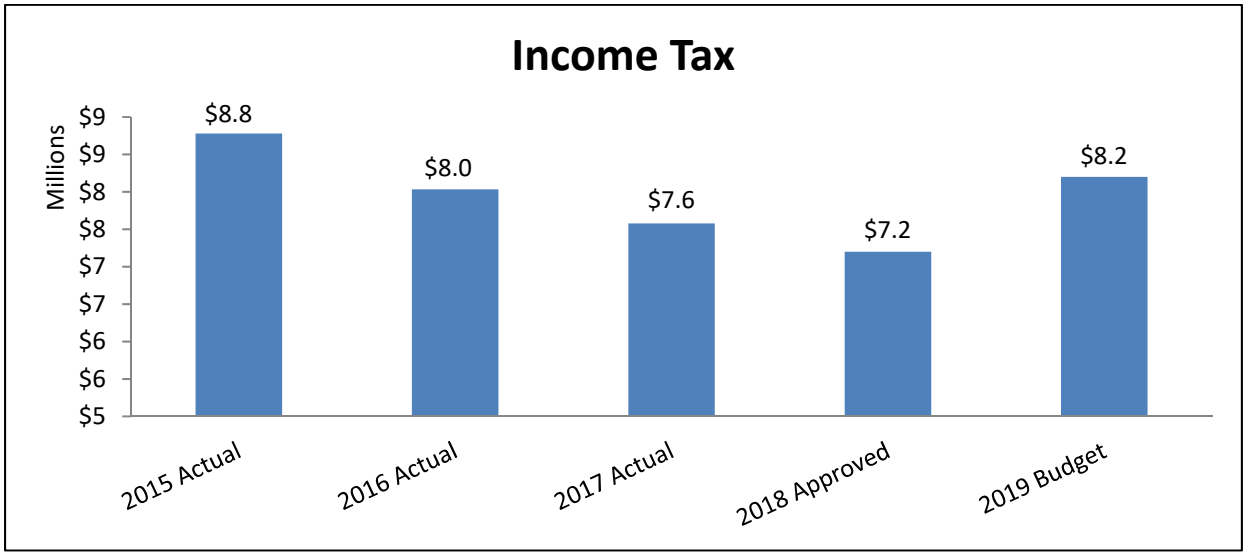
¼% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10.2% of total tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax has remained stable and is expected to stay about the same for FY2019.



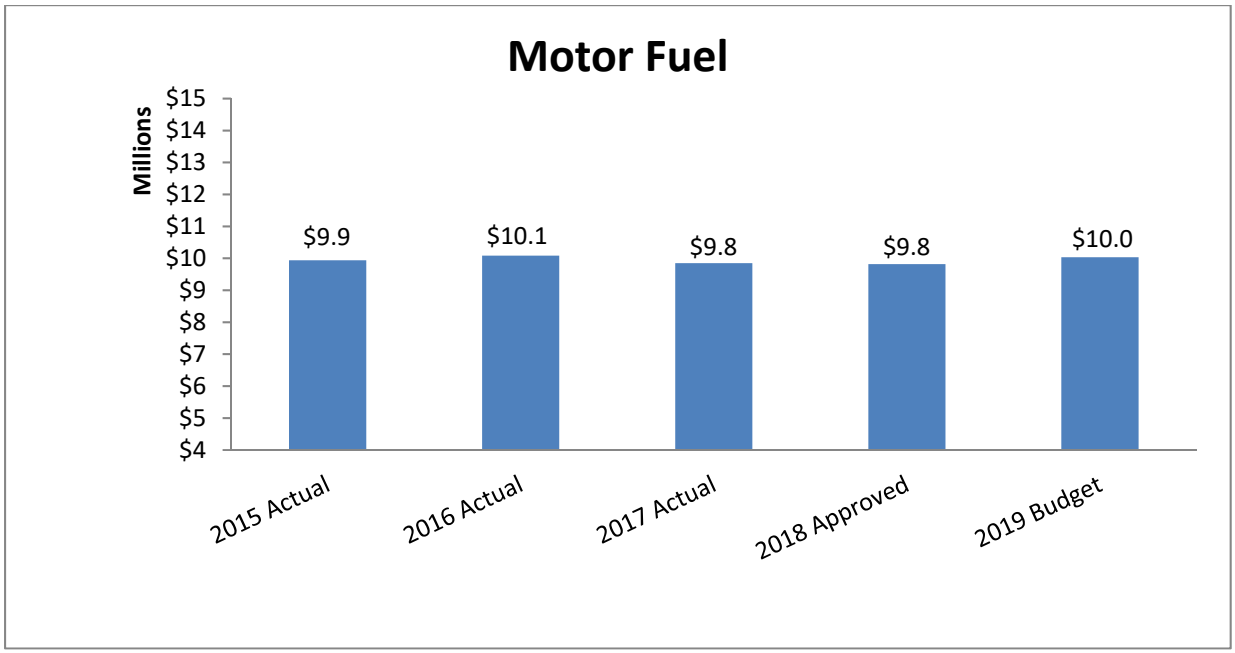
Income Tax

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 unincorporated population in proportion to the total state population and accounts for 2.95% of tax revenue. FY2019 income tax is projected to increase by approximately $1,000,000.



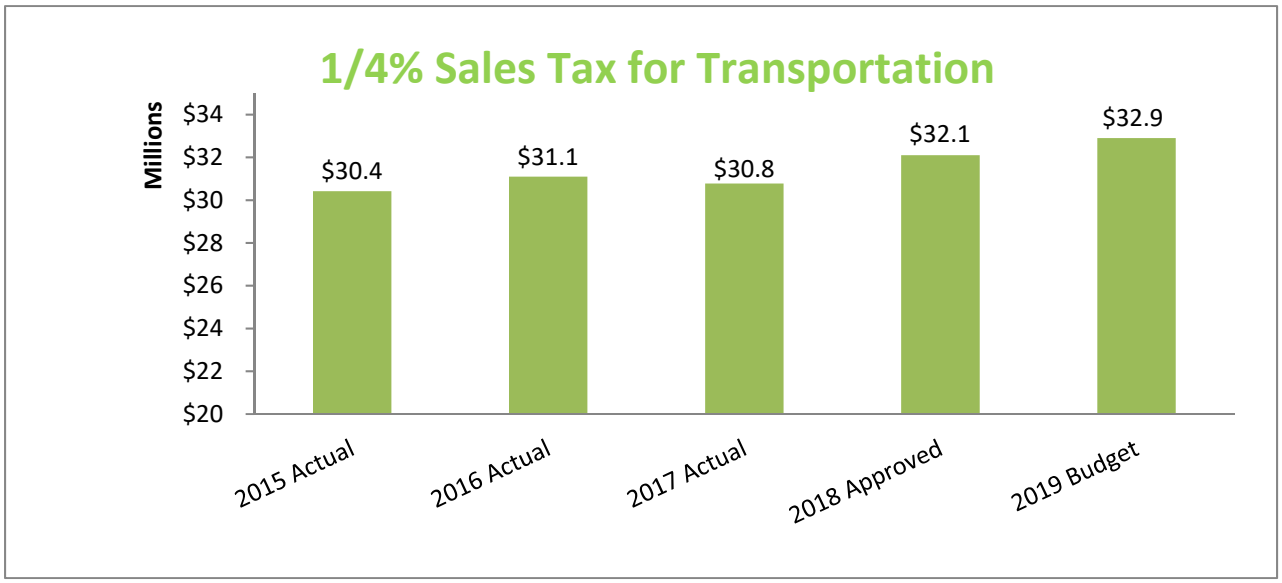
Motor Fuel Tax

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 3.89% of total tax revenue.



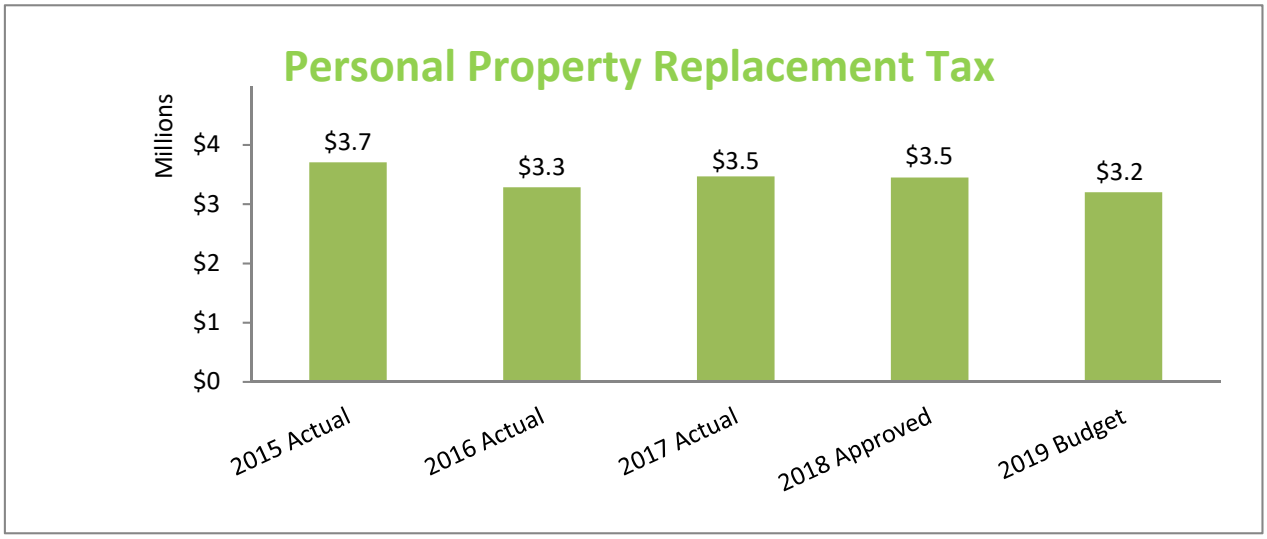
¼% Sales Tax for Transportation

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 35.8% of total sales and other tax revenue. Based on current trending for FY2019, the budget has increased by $800,000.



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 1.2% of total tax revenue. The projected amount to be received from the State of Illinois was reduced by $250,000 for FY2019.



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.

Intergovernmental Revenue

The County receives 15.4% 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 FY2019 budget reflects an overall increase 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 contracts for inspections services, vehicle maintenance, and contracts in the Sheriff's Office.

Grants

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

Charges for Services

Charges for Services account for 13.9% 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, FY2019 charges for service are projected to be nearly $1M higher than the FY2018 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

FY2019 Expenses

FY2019 Total Projected Expense: **$525.9 million**

Double Appropriations (expenses reflected twice in the budget): **$72.5 million**

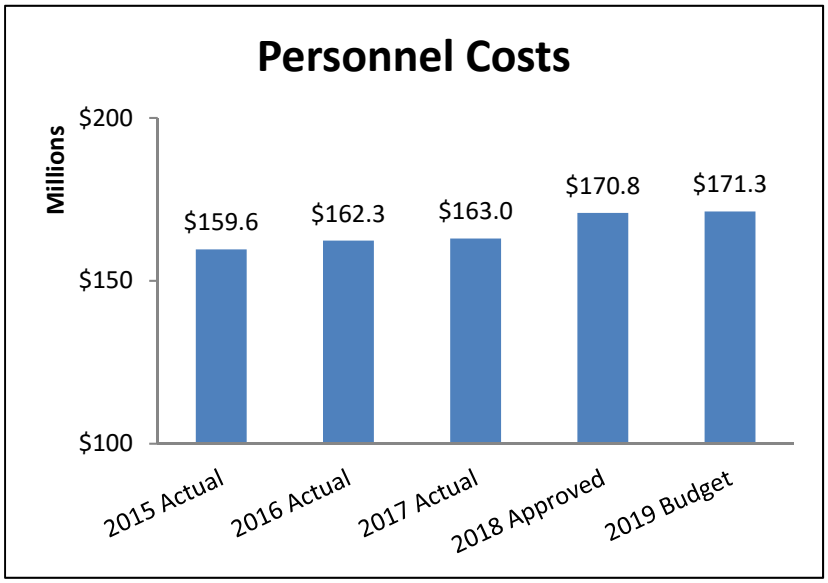
FY2019 Total Projected Expenses (excluding double appropriations): **$448.3 million**

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	FY2017 Actual	FY2018 County Board Approved	FY2019 County Board Approved
Personnel	162,975,784	170,832,206	171,279,509
Benefits	101,686,819	106,942,717	106,446,712
Commodities	11,124,564	13,060,558	13,781,233
Contractuals	119,721,890	134,251,481	142,231,600
Capital Expenditures	118,408,852	66,058,433	65,941,599
Total Debt Service	25,487,598	21,234,784	26,194,136
Total Expenses	**$539,405,507**	**$512,380,179**	**$525,874,788**

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.



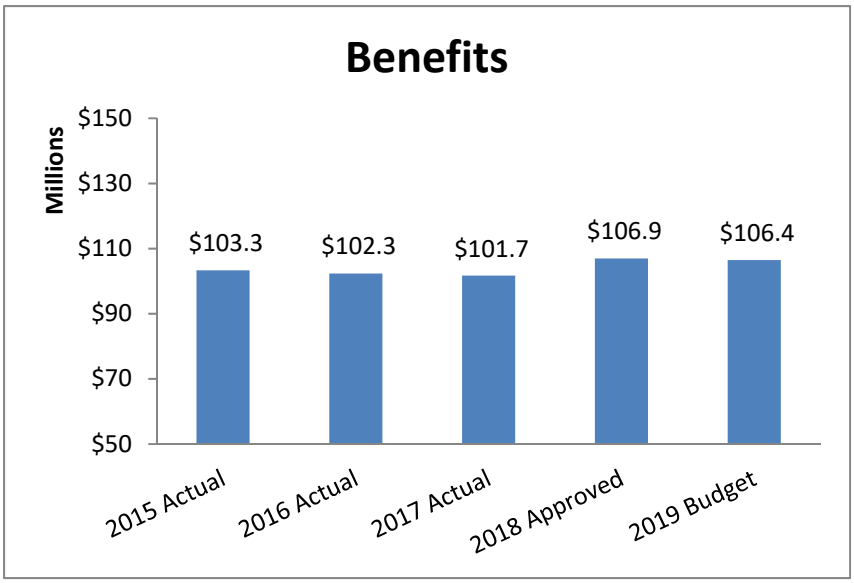
The County's FY2018 headcount included 2,443 full-time and 233 part-time positions. The FY2019 budget accommodates 2,470 full-time and 235 part-time positions.

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 strategically varied the increases across the plans.

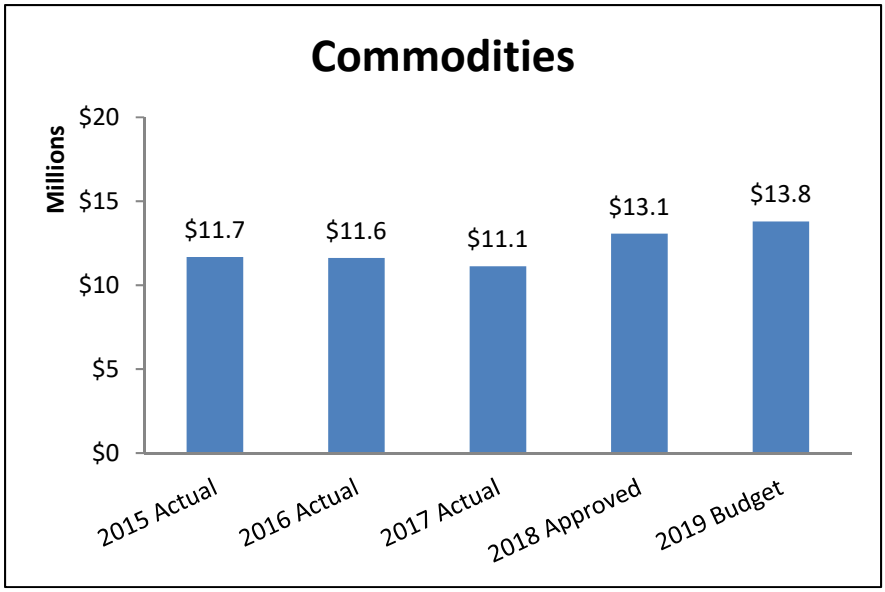
There is a 5.7% budgeted increase in health care plan costs for FY2019. FICA costs are 7.65% of budgeted personnel expenses. IMRF and SLEP (the Sheriff portion of the IMRF fund) are a calculation based on personnel expenses. The county's IMRF rate decreased to 7.92% for FY2019. The total cost of employees, including personnel and benefits, is a combined 52% 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.

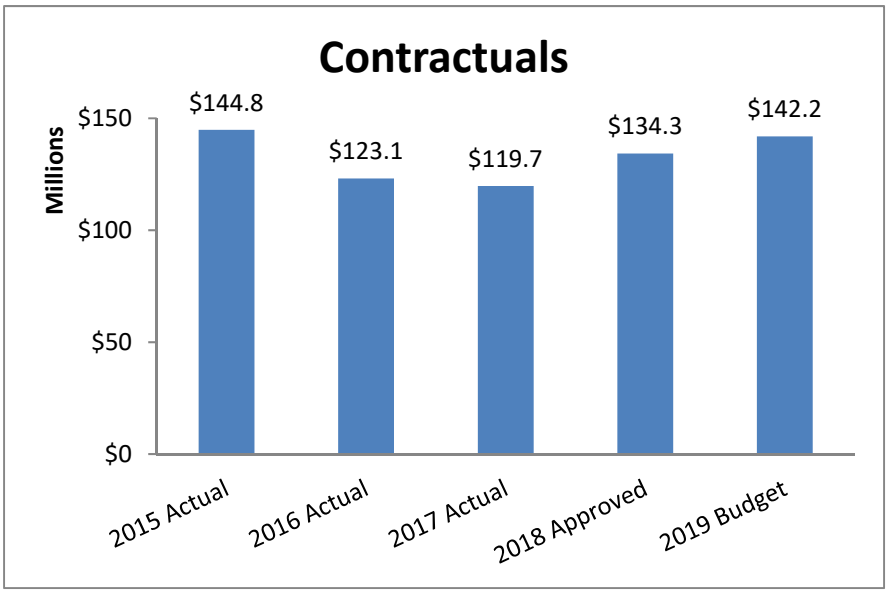
Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2019 commodities budget has increased compared to FY2018. 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.



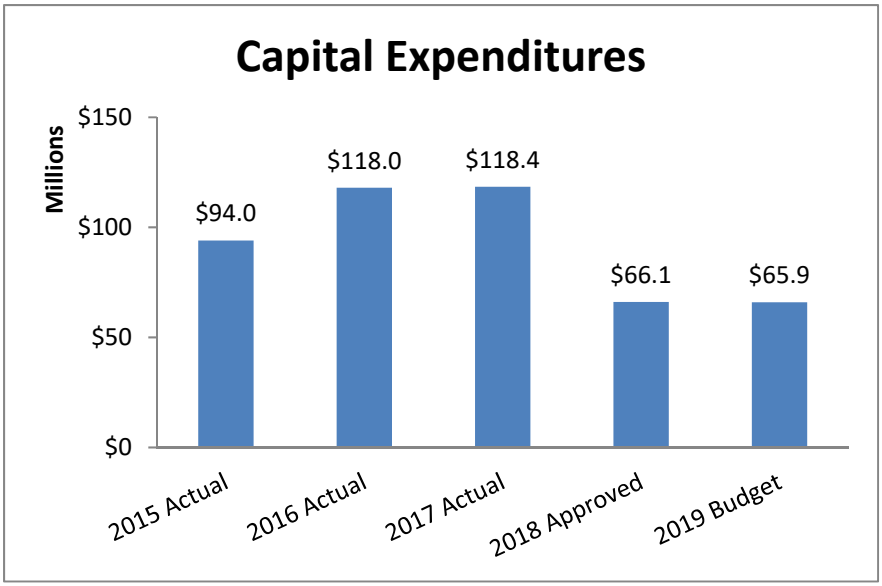
Contractuals

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 FY2019 budget shows an increase compared to FY2018.



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.

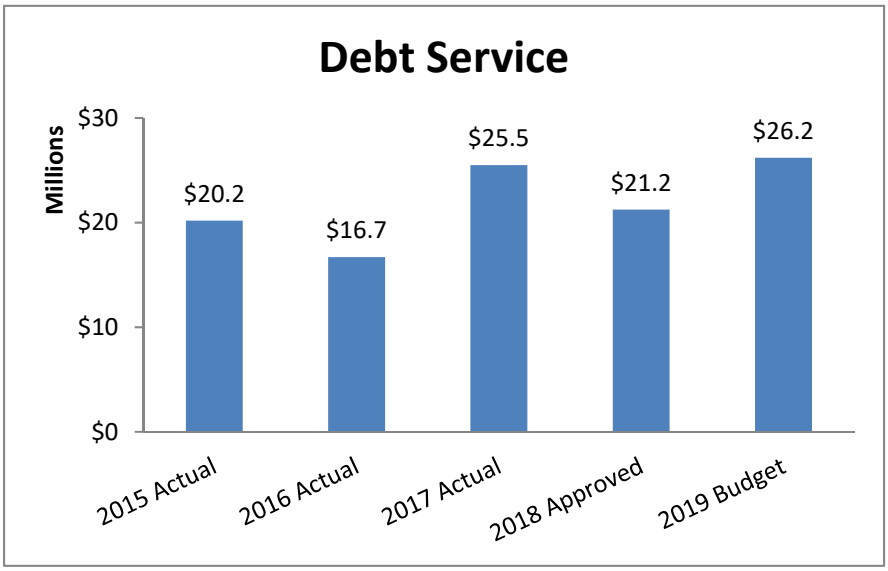


Estimating Capital Expenditures

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.



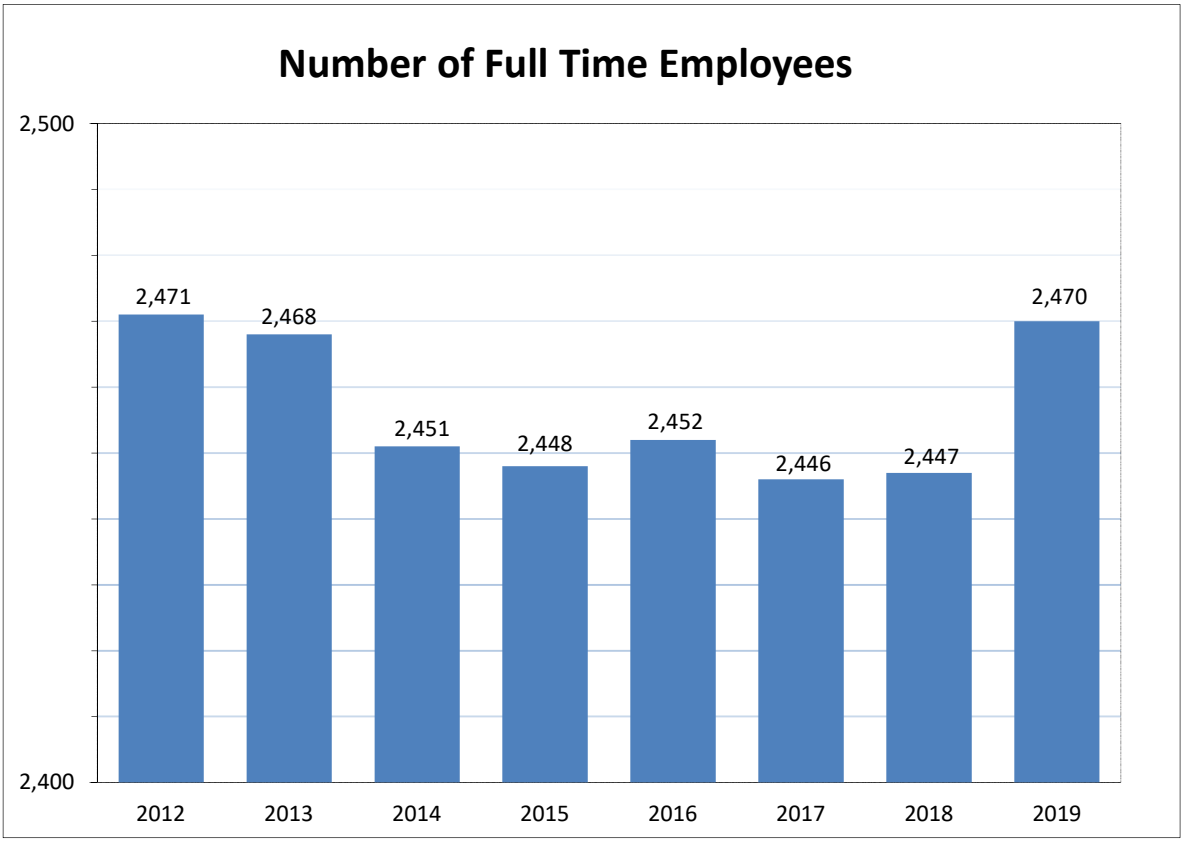
5-Year Historical Personnel Count by Department

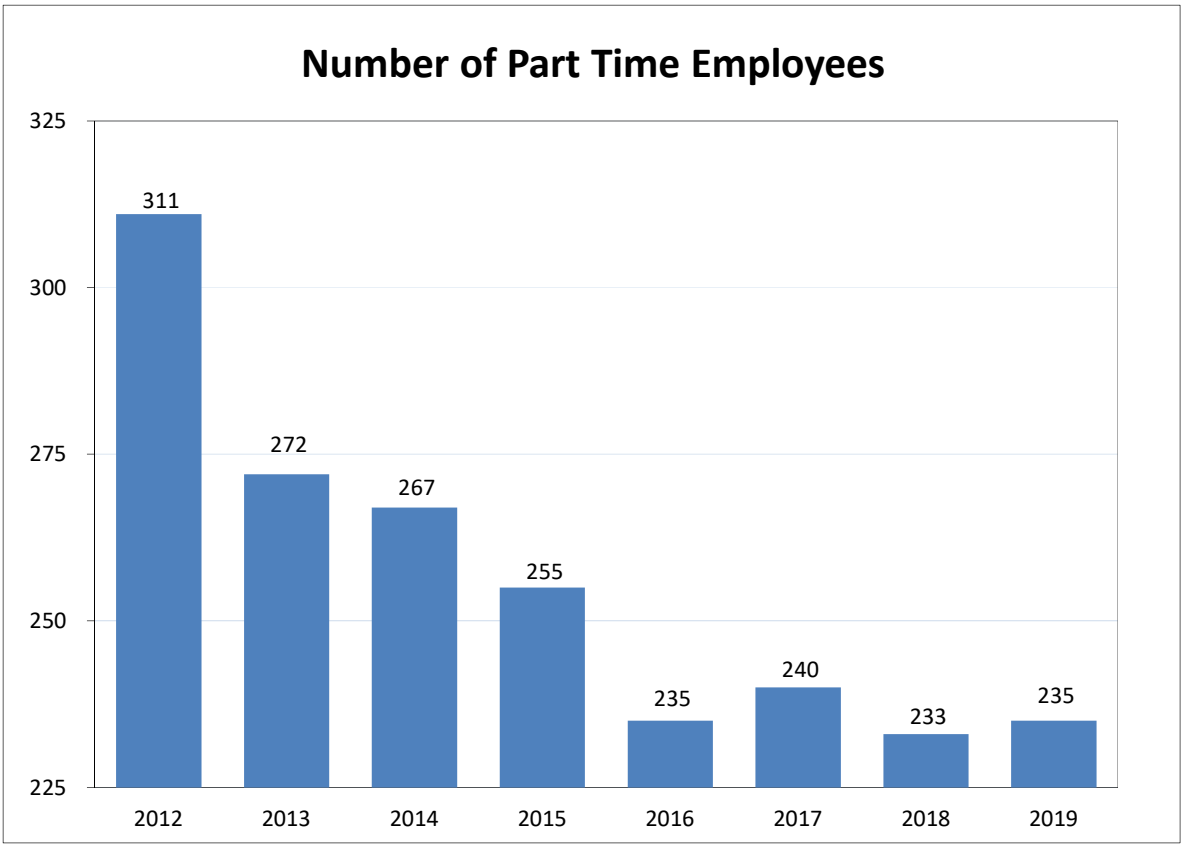
	FULL TIME					PART TIME						
DEPARTMENT	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	FT Change FY2018-FY2019	PT Change FY2018-FY2019
County Administrator	20	22	18	17	17	5	7	7	7	7	0	0
County Board	23	23	23	23	24	0	0	0	0	0	1	0
General Operating Expense	0	0	12	12	0	0	0	0	0	0	-12	0
Human Resources/Risk	18	18	16	16	17	0	0	2	2	0	1	-2
Information Technology	59	59	61	61	61	0	0	0	0	0	0	0
Facilities & Construction	61	60	56	61	64	0	0	0	0	2	3	2
Finance & Administrative Services	26	26	26	26	24	3	3	3	5	3	-2	-2
HUD Grants	8	8	8	8	8	0	0	0	0	0	0	0
Health Department	757	772	774	775	789	127	115	112	109	116	14	7
Workforce Development	25	25	25	23	23	0	0	0	0	0	0	0
Regional Office of Education	9	9	9	9	9	1	1	1	1	1	0	0
Tuberculosis Clinic	5	5	5	6	7	3	3	3	2	0	1	-2
Veterans Assistance	3	3	3	4	4	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	137	133	133	134	7	4	4	3	3	1	0
Document Storage	1	0	0	0	0	0	0	0	0	0	0	0
Circuit Courts	150	148	148	148	149	7	7	7	7	7	1	0
Court Automation	7	7	6	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	71	72	72	72	73	3	3	3	3	2	1	-1
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Coroner	11	11	10	11	12	1	1	3	1	1	1	0
Public Defender	46	45	45	45	46	1	1	1	1	0	1	-1
Sheriff	489	483	483	482	494	51	51	53	55	57	12	2
Sheriff Merit Commission	1	1	1	1	1	0	0	0	0	0	0	0
State's Attorney	130	131	129	130	130	12	9	9	9	8	0	-1
Planning, Building & Development	36	36	36	34	34	1	1	1	0	0	0	0
Stormwater Management	19	18	17	17	17	0	1	1	1	1	0	0
Public Works	96	96	93	94	94	3	1	3	3	3	0	0
Division of Transportation	125	126	129	127	127	19	20	20	20	21	0	1
Chief County Assessment Office	22	24	23	23	23	3	1	0	0	0	0	0
County Clerk	38	38	36	37	37	3	3	4	1	0	0	-1
Board of Review	5	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	10	8	8	8	1	0	0	0	0	0	0
Recorder Automation	12	12	14	12	12	2	1	1	1	1	0	0
Treasurer	16	16	16	15	15	0	0	0	0	0	0	0
GRAND TOTAL:	**2,448**	**2,452**	**2,446**	**2,447**	**2,470**	**255**	**235**	**240**	**233**	**235**	**23**	**2**

Personnel Changes by Department

Department	FT Change FY18 - FY19	PT Change FY18 - FY19	Notes
County Administrator	0	0	
County Board	1	0	Additional Executive Assistant Position added through the NPR process.
General Operating Expense	-12	0	Sheriff Positions used for Jail Transport, and an additional Jail Pod in FY2017 transferred to Sheriff Budget.
Human Resources/Risk	1	-2	New HR Recruiter FTE added in 2019 through the NPR Process. Two Redaction Clerks moved to Sheriff in 2019.
Information Technology	0	0	
Facilities & Construction	3	0	Three positions were moved from Finance & Administrative Services to Facilities & Construction in FY2019.
Finance & Administrative Services	-2	0	One additional position was added through the NPR process. Three positions were moved to Facilities & Construction as part of the reorganization
HUD Grants	0	0	
Health Department	14	7	New positions added in 2019 were grant funded. A new Substance Abuse and Mental Health Services Administration (SAMHSA) System of Care (SOC) grant and an increase in the third-year allocation for the existing Primary and Behavioral Care Integration Grant all added to the position count.
Workforce Development	0	0	
Regional Office of Education	0	0	
Tuberculosis Clinic	1	-2	Part time positions were eliminated to create a full time nurse position.
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	1	0	One Court Clerk Position was added to assist with the additional court room through the NPR process.
Document Storage	0	0	
Circuit Courts	0	0	
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	2	-1	A Juvenile Councilor and a Pre-Trial Officer were added based on increased demand and state mandates. Both were added through the NPR Process.
Law Library	0	0	
Coroner	1	0	Additional Deputy Coroner to assist in death investigations added through the NPR process.
Public Defender	1	-1	One additional Principal Public Defender position to meet increased state mandates through the NPR Process.
Sheriff	12	2	Positions for Jail Pod and Jail Transport moved from GOE. Two part time Redaction Clerks were moved from Risk.
Sheriff Merit Commission	0	0	
State's Attorney	0	-1	One part time Cyber/Forensic Investigator position was eliminated.
Planning, Building & Development	0	0	
Stormwater Management	0	0	
Public Works	0	0	
Division of Transportation	0	1	Additional part time Snowplow Driver added.
Chief County Assessment Office	0	0	
County Clerk	0	-1	One part time Election Clerk position was eliminated.
Board of Review	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	0	0	
Recorder Automation	0	0	
Treasurer	0	0	
TOTAL	**23**	**2**	

AUTHORIZED POSITION 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 FY2019 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
- Facilities & Construction
- 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, used to account for facility improvements
5. Special Service Area #16 Capital Projects Fund, used to account for water system improvements within the SSA

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.

Debt Service Funds (5 Funds)

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

1. 2010A GO Bonds
2. 2011A Tax Exempt GO Bonds
3. 2013 Tax Exempt GO Bonds
4. 2015 Tax Exempt GO Bonds
5. 2018 GO Bond 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

Summary of Debt

Lake County has the following General Obligation (GO) 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 11-30-18**
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	$ 21,525,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	$ 90,000,000	$ 83,130,000
Series 2018	4/23/2018	11/30/2027	3.00 - 5.00%	$ 20,700,000	$ 18,465,000
Total General Obligation Debt					**$ 180,270,000**

The following G.O. debt service payments are included in the FY2019 Budget:

FY2019 Debt Service Budget			
	Principal	**Interest**	**Total**
Series 2010A		$ 1,593,134	$ 1,593,134
Series 2011A		$ 962,200	$ 962,200
Series 2013	$ 5,870,000	$ 1,076,250	$ 6,946,250
Series 2015A	$ 2,040,000	$ 2,992,225	$ 5,032,225
Series 2018	$ 1,640,000	$ 923,250	$ 2,563,250
Totals	**$ 9,550,000**	**$ 7,547,059**	**$ 17,097,059**

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.

FY2019 Legal Debt Margin	
Projected assessed value of property for tax year 2018	$ 26,674,434,380
Debt limit (5.75% of assessed value)	$ 1,533,779,977
General Obligation Bonds (tax levy)	$ -
Total net debt applicable to the limit	$ -
Legal Debt Margin	$ 1,533,779,977
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

2019 Approved Budget

LakeCounty

Fiscal Year 2019 Requests

Requesting Department / Request	Description	Department Request	County Administrator Recommended	County Board Approved	Offsetting Revenue
Recommended from Property Tax Operating Funds					
Chief County Assessment Office: GIS Cadastral Position Upgrade	GIS Cadastral Trainer Upgrade in Position Grade for Additional Responsibilities	$ 2,600	$ 2,600	$ 2,600	
County Board: One New Administrative Staff Position	One Additional Executive Assistant Position as Recommended by an Internal Staffing Analysis	$ 84,194	$ 70,162	$ 70,162	
Circuit Clerk: Two New Clerk Positions	One Additional Court Clerk Position for New Court Room	$ 110,187	$ 55,094	$ 55,094	
County Administrator Office: SnapComms Communications Platform	Expand Existing Platform for Internal Communications to all County Employees	$ 20,430	$ 20,430	$ 20,430	
19th Judicial Circuit Court (Hulse Detention Center): Two New Juvenile Councilors	One Additional Juvenile Counselor to Backfill a Reassigned Position and to Help Cover State Mandated Staffing Levels	$ 143,106	$ 59,628	$ 59,628	
19th Judicial Circuit Court (Hulse Detention Center): Two New Pre-Trial Officers	One Additional Pre-Trial Services Officer to assist with increase in Pretrial Service Investigations and Pretrial Bond Supervision	$ 141,328	$ 58,887	$ 58,887	
Facilities and Construction: Construction Project Manager position reclassified to Facilities Director	Construction Project Manager Position Reclassified to Facilities & Construction Director as Part of Department Restructuring	$ 130,683	$ 108,903	$ 108,903	
Finance & Administrative Services: Additional FTE	New Position as Determined by Comprehensive Review of Operations	$ 101,401	$ 84,501	$ 84,501	
Human Resources: One New HR Recruiter Position	One Additional HR Recruiter Position to Work on Recruiting and Succession Planning in the Organization	$ 107,463	$ 89,553	$ 89,553	
Information Technology: Oblique Aerial Imagery	Oblique Aerial Imagery to Obtain Higher Quality Mapping	$ 25,000	$ 25,000	$ 25,000	
Public Defender: Two New Principal Public Defender Positions	One Additional Principal Public Defender Position to Meet Increased State Mandates	$ 175,244	$ 73,018	$ 73,018	
State's Attorney: One Criminal Intelligence Analyst Position	Criminal Intelligence Analyst to Centralize Information and Increase Information Sharing between Police Agencies in Lake County (moved from Asset Forfeiture Fund)	$ 92,386	$ 76,988	$ 76,988	
State's Attorney: Victim Offender Mediation Program	Funding to Hire a Part Time Victim Offender Mediation Coordinator to Restart the Program	$ 48,434	$ 40,362	$ 40,362	
Veterans Assistance Commission: Superintendent pay increase	Reclassification of Superintendent to a Paygrade That is in Line with Internal and External Comparables	$ 25,249	$ 9,245	$ 9,245	
Coroner: One new Deputy Coroner	Additional Deputy Coroner to Assist in death investigations and other duties.	$ 95,026	$ 79,189	$ 79,189	
	Total Recommended for Funding	**$ 1,302,731**	**$ 853,557**	**$ 853,557**	**$ -**
Recommended from Non-Property Tax (Special Revenue) Funds					
State's Attorney: Forensic Tool GrayKey	Forensic Tool GrayKey Device as a Cellphone Investigation Tool	$ 15,000	15,000	15,000	
State's Attorney: Mental Health Wellness Check-ups	Funding to Allow for Mental Health Checkups for At-Risk Employees	$ 13,875	13,875	13,875	
Veteran's Assistance: Increase VAC Staff by 3 Fulltime Veterans Service Officers	One Workforce position to assist with VAC caseload	$ 190,000	39,972	39,972	39,972
Human Resources: Phase II HRIS Implementation	Phase II HRIS Implementation for talent management, learning management, and compensation modules.	$ 220,000	$ 220,000	220,000	
	Total Recommended for Funding	**$ 1,007,677**	**$ 288,847**	**$ 288,847**	**$ 39,972**

Fiscal Year 2019 Requests

Requesting Department / Request	Description	Department Request	County Administrator Recommended	County Board Approved	Offsetting Revenue
Recommended from One-Time/CCIP/Non-Operating Funds -- see CCIP section for further details					
County Clerk: Electronic Archival of Historical and Vital Record Books	Archival Preservation of Historical County Board and Vital Record Books	$ 85,547	$ 85,547	$ 85,547	
County Clerk: American Disability Act Compliant voting equipment replacement	American Disability Act Compliant Voting Equipment Replacement to Meet State and Federal Mandates	$ 560,000	$ 560,000	$ 560,000	
Facilities and Construction: Document Management System	Lowest Cost Option for Faciltiies Document Management System	$ 128,340	$ 27,800	$ 27,800	
SAO, Public Defender, Circuit Court Clerk: Justice Archive/Storage	SAO and Public Defender have new storage needs due to the increasing prevalence of video evidence. The Circuit Court Clerk also has additional storage needs.	$ 80,000	$ 80,000	$ 80,000	
Multiple Departments: Audio Visual Equipment Replacement	Public Defender replacement of the end-of-life AV equipment in its large meeting room.	$ 100,000	$ 100,000	$ 100,000	
PBD, SMC, Health: Central Permit Cameras and Door System	Central Permit Cameras and Door System to Enhance Building Security	$ 12,800	$ 12,800	$ 12,800	
	Total Recommended for Funding	**$ 966,687**	**$ 866,147**	**$ 866,147**	**$ -**
County Board New Program Requests					
County Board: Veterans Service Officers (VSO)	Increase Veterans Assistance Commission Staff by three (3) Full-time Veterans Service Officers	$ 190,000			
County Board: No Wake Signage	No Wake Signage for Fox Waterway System	$ 2,000			
County Board: Idle Reduction	Idle Reduction Software for Sheriff Patrol Vehicles	$ 75,000		40,000	
County Board: Electric Vehicle Subsidy	Electric Vehicle Bus Subsidy to PACE to Encourage the Electrification their Fleet	$ 100,000			
County Board: Respite Bed Expansion	LCHD/CHC Crisis Care Respite Bed Expansion	$ 100,000		100,000	
	Total Board Member Requests	**$ 467,000**	**$ -**	**$ 140,000**	**$ -**
Not Recommended					
Circuit Clerk: Long Term Pay Equity	Long Term Pay Equity for Clerk Staff	$ 177,994			
Circuit Clerk: Position Funding Reassignment	Position Reassignment - Move Project Manager Position from Court Automation Fund to General Fund	$ 160,936			
County Administrator Office: Two Performance Measurement Staff	Add Performance Measurement Program, Staffed by Two Employees	$ 132,846			
Court Admin: Position Funding Reassignment	Position Reassignment - Move Judicial Info Systems Director to General Fund	$ 154,940			
Facilities and Construction: Facility Operations Service Van	Facility Operations Service Van	$ 45,000			
Facilities and Construction: One Additional Custodian	Increase Custodial Staff by One Full Time Position for the Court Tower	$ 50,485			
State's Attorney: Administrative Specialist - Child Advocacy Center	Additional Administrative Specialist for the Child Advocacy Center	$ 87,759			
State's Attorney: Civil Division Paralegal	Civil Division Paralegal to Increase Service Levels on Civic Cases	$ 77,200			
State's Attorney: Additional Attorney and a Victim/Witness Coordinator for Early Disposition Court	An Additional Attorney and a Victim/Witness Coordinator to Work on Early Disposition Court to Expediate and Resolve Certain Court Cases	$ 204,816			
State's Attorney: One Forensic Technician Position	Additional Forensic Technician for Increased Workload	$ 75,826			

Fiscal Year 2019 Requests					
Requesting Department / Request	Description	Department Request	County Administrator Recommended	County Board Approved	Offsetting Revenue
Veterans Assistance Commission: Increase Assistant Superintendent pay	Increase Assistant Superintendent Pay for Increased Responsibilities and Oversight	$ 26,812			
Veterans Assistance Commission: Position Promotion	Promote a Current Veterans Service Officer to a Newly Created Supervisory Position of "Senior Veterans' Service Officer"	$ 5,272			
Coroner: Administrative Assistant	Additional Administrative Assistant to Support Office Duties	$ 63,350			
	Total Not Recommended for Funding	**$ 1,263,237**	**$ -**	**$ -**	**$ -**
	Total for all NPR Requests	**$ 5,007,332**	**$ 2,008,551**	**$ 2,148,551**	**$ 39,972**

LakeCounty

Corporate Fund

2019 Approved Budget

LakeCounty

Financial and Administrative Committee

General Corporate Fund

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	122,064,121	127,589,079	127,589,079	131,639,191	4,050,112	3%
A42X Licenses & Permits	3,710,937	3,700,540	3,700,540	3,750,295	49,755	1%
A43X Fines and Forfeitures	1,296,205	1,629,507	1,629,507	1,352,100	(277,407)	-17%
A45X Intergovernmental	13,504,820	12,678,179	13,201,573	12,319,766	(358,413)	-3%
A46X Charges for Services	15,458,300	15,892,858	15,892,858	14,136,886	(1,755,972)	-11%
A49X Transfers	19,117,387	22,990,403	22,990,403	20,340,174	(2,650,229)	-12%
AHM Miscellaneous	10,394,590	10,700,523	10,700,523	10,197,065	(503,458)	-5%
AH4X Total Revenue	**185,546,361**	**195,181,088**	**195,704,483**	**193,735,477**	**(1,445,612)**	**-1%**
AH5X Personnel	91,563,462	96,495,781	96,514,917	95,838,171	(657,610)	-1%
AH6X Commodities	3,274,876	3,948,792	3,977,391	4,099,122	150,329	4%
AH74X Benefits	34,259,712	36,406,886	36,420,035	35,142,593	(1,264,293)	-3%
AH7X Contractuals	32,231,948	37,494,792	42,547,329	39,084,543	1,589,751	4%
AH8X Capital Expenditures	20,317,627	12,731,662	80,225,599	11,242,600	(1,489,062)	-12%
AHEX Total Expenses	**181,647,624**	**187,077,914**	**259,685,271**	**185,407,029**	**(1,670,885)**	**-1%**

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	64,918,272	62,375,056	73,947,266	80,188,079	80,188,079	79,902,803	82,798,191
A41110	Prior Year Property Taxes	14,206	15,109	25,319	-	-	20,010	-
A41120	TIF Districts Property Taxes	174,630	85,954	114,822	81,000	81,000	103,300	81,000
A41130	Penalty Cost & Interest On Collect	3,570,767	3,538,103	3,367,623	3,200,000	3,200,000	2,972,768	3,000,000
A41150	Tax Sale/Redemption P I & Cost	474,811	371,662	531,124	475,000	475,000	466,069	375,000
A41160	1% County Sales Tax	3,854,281	4,501,065	4,108,295	4,000,000	4,000,000	4,218,490	4,800,000
A41170	1/4% Supplemental Sales Tax	25,405,168	26,036,708	26,113,852	26,250,000	26,250,000	19,910,872	26,250,000
A41180	Use Sales Tax	1,822,083	1,969,086	2,131,648	2,100,000	2,100,000	1,704,588	2,200,000
A41190	Hotel-Motel Tax	89,938	76,056	81,652	95,000	95,000	83,186	85,000
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	611,676	650,000
A41210	State Income Tax	8,779,435	8,031,953	7,578,567	7,200,000	7,200,000	6,788,723	8,200,000
A41220	Pers Property Replace Tax	3,705,966	3,283,812	3,467,850	3,450,000	3,450,000	3,054,723	3,200,000
A41X	**Taxes**	**113,280,931**	**110,950,511**	**122,064,121**	**127,589,079**	**127,589,079**	**119,837,208**	**131,639,191**
A42010	Liquor Licenses	220,096	193,581	216,858	215,000	215,000	214,504	215,000
A42020	Amusement Devices	12,100	12,100	69,914	12,000	12,000	11,800	12,000
A42030	Marriage Licenses	118,092	131,714	129,000	110,000	110,000	114,726	110,000
A42035	Civil Union Licenses	220	360	270	200	200	540	200
A42040	Building Permit Fees	1,593,461	1,167,767	1,269,786	1,489,700	1,489,700	1,493,764	1,544,500
A42060	Mobile Home Park License Fee	9,300	9,320	9,300	9,360	9,360	9,420	9,550
A42070	Elevator Permit	86,454	77,380	81,000	83,700	83,700	75,720	58,355
A42080	Recreational Veh Park License Fee	32,707	30,580	29,460	30,580	30,580	30,580	31,190
A42090	Zoning Administration Fees	211,697	183,543	340,700	220,000	220,000	241,125	245,000
A42095	Site Capacity/Site Plan Review	13,707	10,921	4,831	18,000	18,000	-	12,500
A42120	Cable Fees	1,418,999	1,451,748	1,453,597	1,400,000	1,400,000	1,136,053	1,400,000
A42130	AT&T Support PEG	68,683	61,381	52,207	62,000	62,000	38,676	62,000
A42140	Comcast PEG Capital	51,031	70,899	54,012	50,000	50,000	42,526	50,000
A42X	**Licenses & Permits**	**3,836,547**	**3,401,295**	**3,710,937**	**3,700,540**	**3,700,540**	**3,409,435**	**3,750,295**
A43000	Fines	-	5,950	2,293	-	-	3,391	-
A43020	False Alarm Fees	8,575	7,902	6,505	5,000	5,000	11,675	6,500
A43030	Fines Circuit Clerk	260,219	212,065	190,748	250,000	250,000	162,494	170,000
A43050	Fines Sheriff	768,612	694,116	575,445	725,407	725,407	525,265	600,000
A43055	Prisoner Review and Vehicle Fine collection	62,751	55,823	45,885	62,000	62,000	43,543	52,000
A43060	Overweight Fees - States Attorney	3,574	1,293	1,114	3,000	3,000	1,567	3,000
A43065	Administrative Adjudication Court Fines	7,650	26,171	25,637	132,000	132,000	22,442	28,000
A43070	Building & Zoning Violation Fines	13,865	9,835	14,787	12,000	12,000	12,709	12,000
A43075	Administrative Adjudication	17,820	36,750	29,603	28,000	28,000	33,823	28,000
A43080	Parking Fines Sheriff	1,100	880	480	1,100	1,100	755	1,100
A43085	Drug Addiction Services Fine	-	90	1,335	500	500	1,065	1,000
A43087	Circuit Clerk Automatic Expungement	-	70	890	500	500	710	500
A43100	DUI Fines Sheriff	80,091	76,751	55,160	80,000	80,000	60,447	80,000
A43110	Collection Fees_A43110	-	78,021	72,476	30,000	30,000	77,734	70,000
A43120	INTC - Interest County	-	58,841	273,848	300,000	300,000	280,246	300,000
A43X	**Fines and Forfeitures**	**1,224,257**	**1,264,557**	**1,296,205**	**1,629,507**	**1,629,507**	**1,237,866**	**1,352,100**
A45010	Affected Area Comp Fee	2,492,826	2,435,825	1,545,796	1,200,000	1,200,000	1,015,629	1,200,000
A45020	All Other Salary Reimbursement	396,472	468,427	198,040	279,950	295,846	135,925	305,835
A45040	CDBG Revenue	5,300	7,184	-	-	-	-	-
A45100	Sheriff Convey Pers To Inst	12,004	8,527	20,032	11,000	11,000	15,590	15,000
A45105	Sheriff IST - Interstate Transfer	9,844	10,056	9,580	8,000	8,000	7,876	8,000
A45110	Sheriff Law Enforcemnt Training	55,954	-	59,885	58,000	58,000	33,781	15,612

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45120	Sheriff Work Release	872,674	605,555	720,108	710,000	710,000	396,262	400,000
A45130	SSA Jail Incentive	27,822	34,689	82,876	26,000	26,000	92,865	60,000
A45140	Child Support IV-D Reimb	761,061	707,413	716,705	650,000	650,000	420,160	610,000
A45280	Salary Reimbursement	4,986,341	4,350,913	4,116,577	4,126,531	4,126,531	2,584,664	3,502,195
A45330	Grants - Other	50,462	13,943	94,531	16,000	41,498	41,498	41,000
A45333	Grants - State	151,821	101,108	71,336	31,000	31,000	26,861	79,388
A45334	Grants - Federal	592,302	652,934	612,473	683,057	683,057	582,600	913,836
A45335	Grants - Nonprofit	-	-	-	-	12,000	62,000	50,000
A45340	Other Federal Funds	485,039	397,037	456,535	-	470,000	241,859	-
A45350	Other State Funds	564,095	179,656	118,692	50,215	50,215	239,459	100,215
A45360	Program Income - Loans	6,500	1,000	17,318	-	-	-	-
A45380	Revenue From Municipalities	4,160,563	4,816,995	4,484,045	4,635,272	4,635,272	4,519,201	4,844,887
A45400	Revenue From Other Government Bodies	623,320	418,527	180,292	193,153	193,153	23,706	173,798
A45X	**Intergovernmental**	**16,254,402**	**15,209,789**	**13,504,820**	**12,678,179**	**13,201,573**	**10,439,936**	**12,319,766**
A46010	Fees	4,509,335	5,637,871	4,833,442	4,478,518	4,478,518	4,344,303	3,827,625
A46015	Parking garage fees	65,991	62,464	55,218	65,000	65,000	38,901	65,000
A46040	Annual Support Fee's	114,806	116,109	106,297	115,000	115,000	59,600	115,000
A46050	Docket Fees	2,265,684	2,163,936	2,150,138	2,200,000	2,200,000	1,949,999	2,100,000
A46060	Appearance Fees	381,540	371,525	353,160	380,000	380,000	322,239	340,000
A46070	Transcripts ._A46070	276,285	293,052	283,329	300,000	300,000	254,134	275,000
A46080	Citations	63,655	62,115	59,515	65,000	65,000	51,915	60,000
A46090	Traffic Costs	1,782,736	1,542,691	1,314,340	1,625,000	1,625,000	1,078,309	1,200,000
A46100	Passports	64,900	91,175	92,061	100,000	100,000	72,670	80,000
A46110	Bond Forefeitures	362,708	408,935	328,377	375,000	375,000	351,215	285,000
A46120	Bond Fees	448,147	495,200	435,822	460,000	460,000	405,458	440,000
A46125	Sheriff Bond Fees	74,298	66,843	65,730	71,000	71,000	52,185	71,000
A46130	Jury Demand	197,145	224,004	178,164	200,000	200,000	189,647	175,000
A46140	Adoption Fees	2,150	1,700	1,250	2,000	2,000	1,600	2,000
A46155	Specialty Court Fee	315,272	280,131	248,025	272,500	272,500	217,173	241,500
A46157	Drug Court Fee	151,814	135,577	120,193	135,000	135,000	105,511	120,000
A46160	Court Security Fees	1,359,450	1,228,533	1,135,201	1,360,000	1,360,000	1,009,466	1,150,000
A46165	Therapeutic Intensive Monitoring Court Fee	4,195	6,274	6,877	6,500	6,500	8,088	14,000
A46170	Marriage Certificates	54,436	60,472	60,366	54,000	54,000	59,024	54,000
A46171	Marriage Certificates Additional Copy	11,840	11,702	11,614	11,400	11,400	11,260	11,400
A46175	Civil Union Certificates	58	112	112	-	-	168	-
A46176	Civil Union Certificates Additional Copy	4	18	12	-	-	36	-
A46180	Redemption Fees	196,938	183,078	162,162	200,000	200,000	133,623	150,000
A46190	Registrations by mail	21,260	20,260	19,390	17,000	17,000	21,540	19,000
A46191	Notary Registrations over the counter	2,410	2,585	2,460	2,400	2,400	2,835	2,400
A46195	Assumed Business Name Registrations	4,500	4,645	4,535	4,600	4,600	4,150	4,600
A46196	Assumed Business Name Withdrawals	72	86	92	-	-	59	-
A46200	Death Certificates	10,104	10,192	10,864	10,000	10,000	11,056	10,000
A46201	Death Certificates additional copy	4,682	4,688	4,513	4,300	4,300	4,568	4,300
A46202	Death Certificates genealogy copy	645	438	488	500	500	460	500
A46210	Birth Certificates	104,064	110,616	107,996	109,000	109,000	102,856	105,000
A46211	Birth Certificates additional copy	14,554	13,990	13,687	14,000	14,000	13,492	13,000
A46220	Certifications	372	1,246	736	500	500	567	500
A46221	Certificates of Authority	794	566	458	600	600	384	500
A46230	Copies Of County Clerk Records	341	764	755	600	600	835	600
A46240	Miscellaneous County Clerk Fees	10,278	7,692	17,215	8,000	8,000	7,495	8,000

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46250	States Attorneys Fees	140,834	120,143	101,645	100,000	100,000	88,816	100,000
A46260	Warrant Fees	130,072	120,076	101,436	125,000	125,000	97,702	125,000
A46270	Fire Arms Training Fees	5,880	2,105	2,480	1,800	1,800	8,700	29,000
A46280	Photograph Fee's	1,278	310	248	400	400	113	400
A46290	Special Police Services	286,582	474,132	430,420	288,750	288,750	377,136	296,836
A46300	Sheriff Fees-Circuit Clerk	211,877	225,076	212,752	220,000	220,000	373,793	220,000
A46305	Eviction Service Fees	101,664	99,185	82,848	100,000	100,000	172,063	100,000
A46310	Foreign Service	64,070	61,283	58,825	65,000	65,000	125,519	65,000
A46320	Marine Unit Fines	23,852	16,991	8,245	22,000	22,000	7,901	22,000
A46330	Foreclosure Fees	800,100	562,400	477,400	435,000	435,000	459,900	435,000
A46335	Eviction Rescheduling Fee	4,122	4,411	4,033	5,000	5,000	3,793	5,000
A46337	Foreclosure Mediation Fees	236,875	194,375	180,500	170,000	170,000	141,250	170,000
A46340	Radio Monthly Contracts	19,458	26,524	8,441	24,000	24,000	8,441	8,450
A46350	Radio Labor Charges	1,098	905	-	-	-	-	-
A46360	Radio Materials/Parts Charges	92	1,501	-	-	-	-	-
A46370	Radio Installation Charges	-	468	-	-	-	-	-
A46390	Court System Fee	404,461	363,727	334,744	340,000	340,000	300,295	340,000
A46391	Guardian Ad Litem Fees	3,917	8,000	5,150	5,000	5,000	7,750	5,000
A46392	Probation - Public Service Conversion Fee	1,450	3,509	6,251	1,200	1,200	2,963	3,000
A46395	Clerk Admin Fee	289,128	252,878	233,224	265,000	265,000	203,026	230,000
A46405	Single Drug Test Fee	1,258	1,149	550	1,000	1,000	527	1,000
A46406	Multiple Drug Test Fee	25	225	-	-	-	-	-
A46420	Copy Charges	26,241	20,510	24,577	20,200	20,200	35,832	22,200
A46430	Tax Sale Costs	13,132	11,496	13,096	13,000	13,000	10,982	10,000
A46440	Urine Analysis Test	177,670	177,713	156,660	192,500	192,500	139,495	163,500
A46455	Domestic Battery Fine - Circuit Clerk	70	59	74	100	100	41	100
A46465	Alternative Juror Fee	875	12,600	-	-	-	-	-
A46480	Open Tax File	161,400	161,550	154,500	140,940	140,940	130,668	140,040
A46520	DNAC	5,291	4,824	3,790	5,000	5,000	3,083	3,000
A46530	Rezoning Application Fees	9,593	3,253	-	6,000	6,000	-	6,100
A46540	Rezoning Legal Notices	942	1,221	507	1,200	1,200	1,534	1,200
A46550	Street Vacation Fees - Engineering	-	-	-	150	150	622	640
A46551	Street Vacation Fees - Planning	-	-	-	550	550	2,283	2,370
A46560	Sub-Division Fees - Engineering	1,194	5,817	1,558	1,200	1,200	2,725	1,225
A46561	Sub-Division Fees - Planning	4,093	25,231	5,918	4,400	4,400	12,747	5,500
A46580	Performance Bond Fees - Engineering	-	-	90	1,950	1,950	150	1,000
A46581	Performance Bond Fees - Planning	-	486	549	6,630	6,630	753	3,000
A46600	Conditional Use Permits	6,158	8,428	4,530	11,000	11,000	4,358	7,000
A46605	Reimbursement for Demos	11,650	20,452	8,315	10,000	10,000	-	10,000
A46620	ZBA Variations Fees	25,377	24,587	28,133	25,800	25,800	27,039	26,300
A46670	Utility Fees	-	-	-	-	-	1,195	-
A46680	Wetland Fees	28,412	32,475	20,176	34,300	34,300	28,561	34,300
A46700	Site Development Permit Fee	231,549	265,497	209,503	245,000	245,000	212,937	245,000
A46730	Northern Illinois Crime Lab	2,190	2,190	-	-	-	-	-
A46735	Crime Lab Clerk Fee	3,913	3,193	2,669	3,000	3,000	2,571	3,000
A46740	Sex Offender Registration Fee	4,267	11,085	17,763	11,000	11,000	15,735	11,000
A46745	Violent Offenders Against Youth Registration Fee	160	160	240	170	170	240	200
A46750	Elect Monitor System Service	153,983	159,133	133,652	103,000	103,000	152,680	130,000
A46780	County Trauma Center	8,658	7,986	6,832	8,000	8,000	6,213	10,000
A46790	Domestic Violence	410	200	743	800	800	455	800

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46795	Arrestee's Medical Cost Fund	24,640	21,885	18,570	22,500	22,500	16,312	22,500
A46800	Alias Search Fees	28,975	25,125	27,938	26,000	26,000	28,556	28,000
A46810	Records Search Fees	11,382	14,130	9,324	14,000	14,000	8,652	10,000
A46820	Expungement Fees	32,824	29,880	29,860	30,000	30,000	27,911	30,000
A46840	Sale Of Maps	12,150	-	-	100	100	20	-
A46850	All Other Charges For Services	23,020	22,716	23,547	18,000	18,000	18,581	18,000
A46860	Tax Sale Certificate Assignmnt	3,680	6,360	2,540	2,000	2,000	1,110	500
A46870	Tax Deeds $5	270	675	560	400	400	330	400
A46880	Tax Sale Notices	29,979	25,399	21,344	20,000	20,000	24,192	22,000
A46890	Tax Sale Certif Cancel	15	1,059	15	-	-	3	-
A46900	Economic Interest Filing	780	225	850	500	500	120	500
A46910	Clerk Over-Payments	1	12	70	-	-	2	-
A46930	GIS Fees	98,222	99,826	94,373	95,000	95,000	80,721	65,000
A46950	DUI Fund - County	50	60	40	100	100	10	100
A46970	Finger Print Fees	2,440	2,336	1,608	1,800	1,800	1,869	1,800
A46977	Prison Review - State	6,020	6,020	-	-	-	-	-
A46X	**Charges for Services**	**16,740,809**	**17,376,512**	**15,458,300**	**15,892,858**	**15,892,858**	**14,267,797**	**14,136,886**
A49920	Transfers From Other Funds	19,681,958	19,211,936	19,117,387	22,990,403	22,990,403	16,377,523	20,340,174
A49999	Over Short	50	-	-	-	-	-	-
A49X	**Transfers .**	**19,682,008**	**19,211,936**	**19,117,387**	**22,990,403**	**22,990,403**	**16,377,523**	**20,340,174**
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44020	Tower Rentals .	5,478	-	6,393	6,956	6,956	5,356	7,164
A44030	Other Rentals	1	320,001	1	-	-	-	-
A48010	Interest	883,183	1,598,037	2,070,313	3,017,500	3,017,500	2,664,261	3,256,500
A48011	1st Midwest Bank Interest Earned	2,465	2,877	3,117	2,400	2,400	258,369	2,400
A48020	Indirect Cost Allocation	4,731,079	4,125,410	5,016,566	4,789,903	4,789,903	3,801,043	4,737,182
A48030	Off Track Betting Fees	167,811	178,462	201,916	150,000	150,000	173,089	175,000
A48040	Telephone Commissions	492,532	335,323	531,057	364,000	364,000	-	-
A48045	Video Visitation Commission	1,359	5,622	13,818	9,800	9,800	-	-
A48060	Dependent Children Parents	7,772	2,470	1,663	2,500	2,500	2,950	1,600
A48070	Postage Charges	23,756	27,932	19,928	26,000	26,000	19,880	7,000
A48080	Surcharge On Fines	33,078	35,741	37,793	35,000	35,000	34,512	36,000
A48085	Percentage on TR CV Cases - County	1,190,527	1,077,616	1,111,551	1,100,000	1,100,000	702,928	850,000
A48095	Reimbursements from Attorneys	2,127	965	1,790	-	-	1,204	-
A48145	Clothing Recycling Revenue	2	155	80	-	-	108	-
A48180	Employee Cost	219	-	-	-	-	-	-
A48200	Unemployment Insurance	-	1,039	-	-	-	-	-
A48210	Workman Comp-Liability	-	1,033	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	190,113	147,311	161,847	132,000	132,000	185,768	132,000
A48330	Vending Machines Commissions	-	8,310	30,501	-	-	24,331	-
A48350	Return of Grant - First TIme Homebuyers	2,054	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,076,271	1,070,345	1,181,754	1,059,964	1,059,964	928,405	987,719
AHM	**Miscellaneous .**	**8,814,326**	**8,943,149**	**10,394,590**	**10,700,523**	**10,700,523**	**8,806,703**	**10,197,065**
AH4X	**Total Revenue**	**179,833,280**	**176,357,747**	**185,546,361**	**195,181,088**	**195,704,483**	**174,376,468**	**193,735,477**

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	80,763,238	81,468,564	81,759,295	87,374,738	87,374,738	80,926,794	92,041,595
A51120	Permanent PT Salaries/Wages	1,756,114	868,551	665,813	806,058	816,058	632,877	786,793
A51135	Payroll Contingency	-	-	29,869	-414,847	-414,847	-	-3,369,000
A51140	Overtime Salaries And Wages	4,119,778	5,104,759	5,093,591	5,185,956	5,195,093	4,694,034	2,792,676
A51141	Call Out Wages	-	-	-	-	-	-	35,998
A51145	Back Pay Wages	18,499	61,357	25,732	-	-	18,350	-
A51160	Holiday Pay	986,982	1,031,433	1,146,074	990,697	990,697	808,109	1,039,406
A51180	Special Pay	857,855	1,035,909	993,877	1,309,879	1,309,879	842,326	1,277,419
A51190	Judges Of Election	13,319	17,302	2,483	161,430	161,430	31,502	68,000
A51200	Temporary PT Salaries/Wages	16,054	950,609	783,084	932,434	932,434	726,122	999,754
A51210	Performance Appraisals	161,316	56,458	32,813	1,500	1,500	17,295	4,500
A51220	Vacation payout	472,051	447,045	399,437	-	-	415,596	-
A51230	Sick Payout	271,773	303,303	98,133	-	-	272,182	-
A51240	Opt Out Premium	167,877	171,743	150,340	147,934	147,934	162,801	161,030
A51260	Incentive payments	-	-	382,922	-	-	-	-
AH5X	**Personnel**	**89,604,857**	**91,517,033**	**91,563,462**	**96,495,781**	**96,514,917**	**89,547,989**	**95,838,171**
A61010	Office Supplies	276,470	210,153	185,092	140,800	143,800	101,020	131,747
A61020	Computer Supplies	46,548	29,492	42,538	44,098	44,098	51,725	39,098
A61030	Books Manuals And Periodicals	59,286	50,166	50,894	61,734	61,734	47,425	60,407
A61040	Operational Supplies	591,092	609,792	522,950	864,006	889,604	690,746	916,227
A61050	Election Supplies	39,948	102,811	27,257	100,000	100,000	74,003	50,000
A61060	Clothing And Uniforms	227,979	306,726	230,000	268,838	268,838	230,269	362,723
A61080	Food and Provisions	790,233	829,045	911,873	960,326	960,326	846,760	954,046
A61090	Printing and Photographic Supplies	4,798	5,733	3,505	8,753	8,753	544	2,260
A61110	Tool Allowance	-	-	4,530	-	-	5,018	9,000
A61130	Wellness Equipment/Supplies	-	2,111	42	-	-	-	-
A62010	Medical Supplies	15,159	-	0	-	-	159	-
A63010	Building, Grounds Maintenance Supplies	331,355	282,351	345,531	300,000	300,000	286,996	400,000
A63020	Cleaning Supplies	137,001	175,330	183,658	155,898	155,898	167,894	172,490
A63030	Linen And Bedding	20,150	16,806	57,337	33,936	33,936	33,879	30,359
A64010	Shooting Range	6,215	7,388	9,106	14,200	14,200	14,605	14,200
A64020	Ammunition	154,371	198,662	148,016	130,000	130,000	134,035	130,000
A65020	Laboratory Supplies	104,036	28,161	31,203	33,000	33,000	19,983	33,000
A65030	Highway Materials	-	-	10	-	-	-	-
A65050	Engineering Supplies	138	196	-	200	200	-	200
A65090	Gasoline	587,734	469,666	518,273	530,003	530,003	503,949	541,733
A65100	Diesel Fuel	764	514	198	1,000	1,000	1,363	1,000
A65120	Automobile Repairs and Maintenance	69	1,210	747	-	-	655	-
A65130	Small Tools	1,516	-	2,065	2,000	2,000	2,500	8,000
A65180	Miscellaneous Commodities	-	25	50	300,000	300,000	165,000	242,631

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
AH6X	**Commodities**	**3,394,863**	**3,326,336**	**3,274,876**	**3,948,792**	**3,977,391**	**3,378,527**	**4,099,122**
A74060	Health Premiums	-	19,111	-	-	-	-	-
A74080	H/L/D Employee Benefits	16,653,356	16,528,260	16,604,166	17,035,097	17,040,497	16,735,083	17,798,632
A74100	Retirement Benefits/FICA	6,551,129	6,646,443	6,647,425	7,386,112	7,389,238	6,479,191	7,561,866
A74110	Retirement Benefits/IMRF	11,510,588	11,585,289	11,008,121	11,985,677	11,990,300	10,816,605	9,782,095
AH74X	**Benefits .**	**34,715,073**	**34,779,103**	**34,259,712**	**36,406,886**	**36,420,035**	**34,030,879**	**35,142,593**
A71110	Auditing And Accounting	160,609	171,415	177,315	185,000	185,000	222,640	185,000
A71115	Judges of Elections	536,321	544,246	254,064	462,300	462,300	66,392	250,580
A71120	Interpreters	138,430	138,570	143,779	153,000	153,000	128,230	156,000
A71125	Staff Augmentation	-	-	-	-	-	42,500	810,914
A71130	Court Reporters	17,831	16,129	10,048	13,800	13,800	12,787	14,300
A71140	Legal Services	863,563	777,329	638,928	626,500	1,026,704	637,617	621,500
A71150	Consultants	2,947,610	1,059,809	1,624,003	1,721,500	4,449,814	1,311,654	1,126,610
A71160	Labor Relations Counsel	308,492	409,925	243,273	185,519	185,519	214,577	185,519
A71170	Engineering Services	86,205	-	-	-	-	-	-
A71180	Architectural Services	29,464	-	-	-	-	-	-
A71200	Bank & Trust Services	30	-	-	-	-	-	-
A71220	Computer Services	40,403	40,013	38,766	48,168	48,168	40,251	45,000
A71230	Software & Online Services	3,161,818	3,405,038	3,947,539	4,936,857	5,085,973	4,713,043	6,536,337
A71250	Document Imaging	37,971	32,937	30,512	-	4,875	3,565	-
A71310	Laboratory Fees	-	-	52,094	50,000	50,000	58,942	50,000
A71325	Polygraph Fees	-	15,750	13,218	37,600	37,600	22,890	32,600
A71330	Medical Fees	2,661,598	3,042,830	3,367,641	3,590,636	3,590,636	3,433,633	4,220,614
A71415	Recruitment	-	1,132	48,074	31,000	31,000	16,751	31,000
A71420	Employee Physicals	500	-	-	-	-	667	-
A71430	Tuition Reimbursement	32,142	25,806	41,801	39,000	39,000	50,145	69,000
A71445	Moving Expense Reimbursement	-	-	23,742	20,000	20,000	1,465	20,000
A71450	Mileage Reimbursement	42,049	37,973	36,420	55,225	55,225	37,901	52,775
A71460	ZBA Travel Allowance	4,847	3,833	3,349	6,050	6,050	2,954	6,050
A71465	Employee Service Awards	27,700	24,365	23,325	32,000	32,000	19,330	32,000
A71470	Employee Relations	22,764	30,007	30,911	42,000	42,000	28,368	41,875
A71480	Management Enhancement	61,859	66,388	93,392	100,000	100,000	61,975	100,000
A71490	Employment Ads-Help Wanted	19,409	74,328	15,000	19,100	19,100	16,861	19,100
A71500	Trips And Training	580,806	659,369	624,244	652,301	670,961	640,825	728,947
A71520	Training .	-	-	88	5,800	5,800	-	-
A71527	Certification/Accreditation Fees	11,880	6,750	-1,650	45,243	53,713	14,862	45,243
A71530	Programs and Services	8,138	10,321	5,427	10,045	10,045	9,580	10,045
A71610	Pest Control	11,789	13,540	11,555	10,000	10,000	13,865	15,000
A71625	Burial/Cremation Services	-	-	1,300	14,000	14,000	2,479	14,000
A71630	Garbage Disposal	55,979	47,170	49,766	65,000	65,000	58,695	75,000
A71650	Security Services	1,006,822	1,036,392	1,026,002	1,043,845	1,043,845	1,052,061	1,326,752

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71670	Contracted Custodial Service .	-	-	153,436	258,000	258,000	182,384	235,000
A71710	Grant Projects	-	-	-	-	-	52,174	50,000
A71720	Abatement	26,126	28,229	-	16,000	39,875	29,378	16,000
A71730	GIS Data Development	155,314	-	51,351	60,674	110,674	44,020	110,674
A71740	Drainage Improvement Project	10,000	7,500	5,000	-	10,000	-	-
A71810	Dues And Subscriptions	178,486	183,911	184,848	189,217	189,217	202,954	234,641
A71820	Dues	315	-	-	-	-	-	-
A71830	Transcripts ._A71830	60,574	64,862	64,268	78,300	78,300	64,458	78,300
A71840	Publications & Legal Notices	303,410	132,104	85,482	202,300	202,300	97,976	341,450
A71850	Advertising	-	1,661	110	5,000	5,000	182	1,000
A71910	Gas For Heating	391,559	348,909	374,741	603,000	603,000	380,499	600,000
A71920	Electricity	1,298,871	1,408,076	1,459,932	1,605,000	1,605,000	1,553,105	1,800,000
A71930	Water And Sewer Charges	198,078	245,294	304,808	290,700	290,700	354,057	320,000
A71940	Telephone	330,562	355,211	317,187	13,500	13,500	13,104	10,500
A71950	Cellular Phones	159,624	150,240	155,914	182,707	182,707	168,779	169,170
A71955	Cell Phone Allowance	28,385	28,343	25,650	30,050	30,050	24,465	27,770
A71960	Data/Telecommunications	234,896	323,877	394,128	657,381	657,381	602,160	781,519
A71965	Radio Fees	-	22,592	146,078	322,906	322,906	138,097	162,726
A71970	Courier Services	31,639	31,185	30,092	34,070	34,070	31,393	35,070
A72010	Extradition Expenses	21,380	26,170	57,999	62,315	62,315	42,129	56,315
A72020	Investigative Expense	29,375	11,799	12,392	32,702	32,702	18,684	32,702
A72040	Adult Residential Treatment	403,470	106,244	332,197	309,000	309,000	284,026	340,000
A72050	Title Searches	24,315	17,460	20,209	17,900	17,900	17,580	26,700
A72140	Unemployment Compensation	-51,071	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	1,258	624	-	-	-	-	-
A72180	Insurance Claims	-	163	-	-	-	-	-
A72190	Settlements	-	-	78,859	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	351,620	359,168	362,652	352,550	352,550	312,914	352,550
A72220	Elevator Maintenance & Repairs	180,921	191,888	324,143	260,000	280,468	311,437	270,000
A72230	Boat Maintenance And Repairs	12,051	20,622	15,213	17,400	17,400	14,964	17,910
A72240	Radio Equipment Maintenance & Repair	1,092	15,397	2,122	28,000	28,000	120	58,000
A72250	Bldg & Grounds Maintenance & Repairs	814,393	1,139,348	835,235	1,100,000	1,125,947	815,458	1,300,000
A72255	Major Bldg Repairs	-	-	-	250,000	341,637	256,679	300,000
A72260	Office Equip Maintenance And Repairs	30,229	15,394	9,213	11,600	11,600	11,582	13,600
A72280	Equipment Maintenance	491,523	376,120	535,226	546,113	546,113	535,459	789,636
A72510	Building Rentals	551,209	582,261	449,224	428,600	428,600	377,422	435,600
A72520	Record Storage	120,273	106,772	110,573	121,967	121,967	129,673	123,967
A72530	Equipment Rental	118,558	145,616	149,037	172,752	172,752	157,880	186,092
A72560	All Other Rentals	44,005	63,587	45,078	51,076	51,076	49,309	61,076
A72610	Transportation/Participants	1,157	381	208	2,000	2,000	-	2,000
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	31,102	-	25,000	604,130	31,102	25,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72720	Affordable Housing Advocacy	182,622	429,943	141,989	300,000	698,816	260,531	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	162,855	164,454	164,454	164,454	164,454	164,454	164,454
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	104,998	66,879	135,653	95,000	95,000	89,264	95,000
A72810	Credit Card Fees	50,361	51,991	70,177	47,000	47,000	67,755	70,000
A72815	Bank Service Charges	15,088	15,613	16,687	15,200	15,200	15,391	12,700
A72820	Postage	793,163	870,615	747,731	890,050	890,050	782,707	820,050
A72830	Printing Services	80,551	158,728	130,021	192,500	192,500	169,223	157,500
A72840	Temporary Employment Services	66,811	34,967	52,742	22,692	22,692	17,077	7,000
A72870	Contract Providers - Other	193,603	189,916	198,849	-	241,500	203,847	-
A72910	Jurors Fees	328,077	355,010	183,877	250,000	250,000	156,716	225,000
A72920	Meals And Lodging For Jurors	9,868	10,471	7,290	10,500	10,500	7,992	10,500
A72935	Permits and Licenses Expense	6,348	4,594	705	4,000	4,000	775	6,000
A72940	All Other Fees	94,955	62,258	62,725	37,258	37,258	62,258	62,528
A72950	Registrars Fees	11,497	12,302	11,932	13,000	13,000	11,819	13,000
A72960	Witness Fees	61,319	42,236	56,961	85,500	85,500	59,475	85,500
A72970	Per Diem Fees	124,190	149,915	175,235	154,900	154,900	115,291	154,900
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	-
A73020	Dependent Children.	133,675	130,586	72,624	200,000	200,000	118,048	200,000
A73170	Testing and Inspections Services	19,772	82,048	169,350	250,000	250,000	207,161	330,000
A73175	Elevator Inspections	858	452	2,182	4,500	4,500	3,172	7,600
A73190	Bad Debt Expense	225,000	675,000	-	-	-	-	-
A75010	Bed Tax	-	151,492	-	-	-	-	-
A75020	Real Estate Taxes	570	627	1,321	1,500	1,500	601	1,500
A79905	Board Chairman Expenses	1,133	228	977	3,000	3,000	417	3,000
A79910	Board Expenses	103	-	-	-	-	-	-
A79915	Constituent Services	83,953	54,542	62,179	97,000	97,000	73,448	97,000
A79920	Transfers Other Funds	12,748,216	8,062,051	8,139,835	8,544,181	8,544,181	7,907,214	7,635,175
A79930	Miscellaneous Contingency	353,574	141,898	105,945	450,000	450,000	152,669	375,000
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	507,669	622,170
A79940	Miscell Contractual Services	1,123,720	1,556,298	1,135,572	1,874,012	2,155,039	2,027,290	916,267
A79950	All Other Miscellaneous	175,375	139,066	118,950	164,046	184,544	145,596	99,970
AH7X	**Contractuals**	**37,033,878**	**32,353,954**	**32,231,948**	**37,494,792**	**42,547,329**	**33,996,963**	**39,084,543**
A81010	Land Purchased	-	8,504	-	-	836,581	136,539	-
A82010	Buildings And Structures	400	-	-	-	-	-	-
A82020	Building Improvements	8,715,900	10,555,011	12,707,612	-	58,413,958	10,194,700	-
A83010	Motor Vehicles	2,099,242	1,113,367	1,360,304	1,337,160	1,631,403	1,376,009	1,771,942
A84010	Construction & Maintenance Equipment	22,525	4,792	53,536	15,250	15,250	23,575	23,000
A84020	Radios & Electronic Equipment	5,275,198	133,369	1,250,575	21,090	1,140,939	864,793	43,183
A84030	Computer Equipment	1,086,541	3,157,304	906,661	291,131	1,107,542	596,890	1,073,491

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A84035	PEG Capital	64,134	47,744	20,303	-	-	39,201	-
A84040	Computer System Software	1,038,584	3,063,464	3,395,326	-	5,977,375	1,516,360	1,299
A84045	Security Equipment	97,648	-	324,609	-	-	-	-
A84050	Laboratory Equipment	-	-	9,655	-	-	-	-
A84060	Furniture And Office Equipment	40,206	37,208	42,005	47,369	75,144	66,113	80,941
A84100	Miscellaneous Equipment	166,680	-	-	-	-	-	-
A85040	Replacements	98,057	78,559	247,041	244,277	252,022	248,234	277,557
A85045	Contingency for reductions/capital	-	-	-	4,658,385	4,658,385	-	-
A85055	Long Term Facility Funding	-	-	-	6,117,000	6,117,000	-	7,500,000
A85070	All Other Capital Outlay	487,337	-52,944	-	-	-	-	471,187
AH8X	**Capital Expenditures**	**19,192,452**	**18,146,377**	**20,317,627**	**12,731,662**	**80,225,599**	**15,062,413**	**11,242,600**
AHEX	**Total Expenses**	**183,941,122**	**180,122,803**	**181,647,624**	**187,077,914**	**259,685,271**	**176,016,769**	**185,407,029**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AH5X Personnel	247,196	281,870	281,870	291,866	9,996	4%
AH6X Commodities	53	2,000	2,000	2,000	0	0%
AH74X Benefits	52,248	74,453	74,453	73,381	(1,072)	-1%
AH7X Contractuals	170,849	151,156	151,156	176,900	25,744	17%
AHEX Total Expenses	**470,346**	**509,478**	**509,478**	**544,146**	**34,668**	**7%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	5	5	5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Per Diem Fees (72970) increased by $25,000 to better match the three-year historical trend.
- ❖ Consultants (71150) includes $30,000 for independent appraisals of commercial properties, only if necessary, resulting in variability from year to year.

PERFORMANCE INFORMATION:

Measurement	TY2016 Actual	TY2017 Actual	TY2018 Projected	TY2019 Target
Board of Review Appeals Filed	17,800	16,800	14,800	18,000
Board of Review Appeals Filed Electronically	12,000	12,900	12,000	15,000
Percentage of BOR Appeals Filed Electronically	68%	77%	81%	83%
Board of Review Actions	24,200	25,800	21,000	26,000
Net Change in Assessed Value from Board of Review Actions (millions)	($361.0)	($394.0)	($360.0)	($350.0)
Certificates of Error Processed	3,500	3,400	2,900	4,000

*TY=Tax Year

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund - Board of Review

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	94,227	141,490	247,196	281,870	281,870	278,281	291,866
AH5X	**Personnel**	**94,227**	**141,490**	**247,196**	**281,870**	**281,870**	**278,281**	**291,866**
A61040	Operational Supplies	325	-	53	2,000	2,000	3,930	2,000
A65090	Gasoline	-	-	-	-	-	49	-
AH6X	**Commodities**	**325**	**-**	**53**	**2,000**	**2,000**	**3,979**	**2,000**
A74080	H/L/D Employee Benefits	141	212	10,115	24,477	24,477	22,545	27,938
A74100	Retirement Benefits/FICA	6,859	10,824	17,840	21,563	21,563	20,555	22,328
A74110	Retirement Benefits/IMRF	9,648	14,923	24,294	28,413	28,413	27,112	23,116
AH74X	**Benefits .**	**16,648**	**25,958**	**52,248**	**74,453**	**74,453**	**70,212**	**73,381**
A71150	Consultants	6,800	44,623	-	30,000	30,000	7,000	30,000
A71450	Mileage Reimbursement	300	260	-	300	300	-	300
A71500	Trips And Training	2,836	3,529	4,775	2,000	2,000	1,872	2,000
A71810	Dues And Subscriptions	3,829	11,989	11,247	12,256	12,256	11,265	13,000
A71840	Publications & Legal Notices	14,425	3,200	1,882	3,000	3,000	1,882	3,000
A72530	Equipment Rental	-	3,105	3,795	3,600	3,600	3,105	3,600
A72970	Per Diem Fees	89,350	126,350	149,150	100,000	100,000	98,765	125,000
AH7X	**Contractuals**	**117,541**	**193,055**	**170,849**	**151,156**	**151,156**	**123,889**	**176,900**
AHEX	**Total Expenses**	**228,741**	**360,504**	**470,346**	**509,478**	**509,478**	**476,361**	**544,146**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	88,538	83,510	83,510	84,906	1,396	2%
A46X Charges for Services	398	1,700	1,700	700	(1,000)	-59%
AH4X Total Revenue	**88,936**	**85,210**	**85,210**	**85,606**	**396**	**0%**
AH5X Personnel	1,306,712	1,333,686	1,333,686	1,392,392	58,707	4%
AH6X Commodities	33,097	50,000	50,000	43,500	(6,500)	-13%
AH74X Benefits	498,333	511,900	511,900	520,726	8,826	2%
AH7X Contractuals	71,793	104,520	104,520	287,820	183,300	175%
AH8X Capital Expenditures	0	0	0	12,615	12,615	0%
AHEX Total Expenses	**1,909,936**	**2,000,106**	**2,000,106**	**2,257,053**	**256,948**	**13%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	23	23	23
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Publication and Legal Notices (71840) increased by $185,000 due to 2019 being a general assessment year. The publication cost is 80 cents per parcel for 285,000 parcels. There is an additional $200 cost per township for the preamble to the parcel list.
- ❖ Consultants (71150) appropriates $20,000 for engineering services on as add needed basis.
- ↑ Capital Expenditures (8X) increased by $12,500 as per the IT five-year replacement cycle for computer hardware.
- ❖ In the department's budget is one new program request to upgrade a GIS cadastral position due to additional responsibilities at a cost of $2,600.

PERFORMANCE INFORMATION:

Measurement	TY2016 Actual	TY2017 Actual	TY2018 Projected	TY2019 Target
Number of Real Estate Parcels	283,000	283,000	283,000	283,000
Assessed Value of New Property (millions)	$167.9	$164.1	$197.8	$220.0
Web Site Traffic – Page Views	2,500,000	1,600,000	1,700,000	2,200,000

F101 General Fund - Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45280	Salary Reimbursement	77,462	72,403	86,588	81,010	81,010	75,989	82,906
A45400	Revenue From Other Government Bodies	2,550	2,550	1,950	2,500	2,500	1,500	2,000
A45X	**Intergovernmental**	**80,012**	**74,953**	**88,538**	**83,510**	**83,510**	**77,489**	**84,906**
A46010	Fees	1,674	1,700	89	1,500	1,500	110	500
A46420	Copy Charges	1,642	33	309	200	200	288	200
A46X	**Charges for Services**	**3,316**	**1,733**	**398**	**1,700**	**1,700**	**398**	**700**
A49910	All Other Miscellaneous Revenue	28	-	-	-	-	45	-
AHM	**Miscellaneous .**	**28**	**-**	**-**	**-**	**-**	**45**	**-**
AH4X	**Total Revenue**	**83,356**	**76,686**	**88,936**	**85,210**	**85,210**	**77,932**	**85,606**

F101 General Fund - Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,247,847	1,328,268	1,276,538	1,313,072	1,313,072	1,261,729	1,353,480
A51120	Permanent PT Salaries/Wages	5,025	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	6,749	8,998	8,480	16,114	16,114	4,689	16,456
A51200	Temporary PT Salaries/Wages	-	19,905	14,194	-	-	26,649	16,456
A51210	Performance Appraisals	-	4,908	3,231	-	-	3,607	3,000
A51220	Vacation payout	14,461	7,619	-	-	-	5,901	-
A51230	Sick Payout	13,358	7,146	-	-	-	-	-
A51240	Opt Out Premium	3,461	5,250	4,269	4,500	4,500	3,115	3,000
AH5X	**Personnel**	**1,290,901**	**1,382,093**	**1,306,712**	**1,333,686**	**1,333,686**	**1,305,689**	**1,392,392**
A61010	Office Supplies	-	814	-	2,500	2,500	88	2,500
A61030	Books Manuals And Periodicals	1,431	896	691	1,500	1,500	689	1,500
A61040	Operational Supplies	29,514	33,074	31,747	43,500	43,500	28,000	37,000
A65030	Highway Materials	-	-	10	-	-	-	-
A65090	Gasoline	533	344	649	2,500	2,500	329	2,500
AH6X	**Commodities**	**31,478**	**35,128**	**33,097**	**50,000**	**50,000**	**29,107**	**43,500**
A74080	H/L/D Employee Benefits	251,890	272,869	283,104	279,061	279,061	277,734	314,796
A74100	Retirement Benefits/FICA	93,372	99,758	93,799	101,756	101,756	93,468	103,587
A74110	Retirement Benefits/IMRF	126,577	130,731	121,430	131,083	131,083	117,678	102,343
AH74X	**Benefits .**	**471,839**	**503,357**	**498,333**	**511,900**	**511,900**	**488,880**	**520,726**
A71150	Consultants	750	44,665	12,398	20,000	20,000	-	20,000
A71230	Software & Online Services	-	-	-	-	-	16	-
A71450	Mileage Reimbursement	3,140	1,185	1,886	4,700	4,700	2,138	3,000
A71470	Employee Relations	940	1,114	826	725	725	850	725
A71500	Trips And Training	10,182	22,116	25,661	20,000	20,000	19,293	20,000
A71810	Dues And Subscriptions	11,437	2,900	6,357	2,375	2,375	3,377	2,375
A71840	Publications & Legal Notices	205,404	14,112	16,593	45,000	45,000	12,070	230,000
A71950	Cellular Phones	152	-	-	-	-	38	-
A71955	Cell Phone Allowance	1,800	1,838	1,800	1,800	1,800	1,800	1,800
A71960	Data/Telecommunications	304	380	456	540	540	418	540
A72210	Motor Vehicle Maintenance & Repairs	1,774	76	376	2,000	2,000	704	2,000
A72260	Office Equip Maintenance And Repairs	-	38	-	500	500	-	500
A72520	Record Storage	-	2,457	2,610	3,000	3,000	2,633	3,000
A72530	Equipment Rental	2,073	1,786	2,238	2,880	2,880	2,606	2,880
A72830	Printing Services	-	-	-	-	-	10,728	-
A72970	Per Diem Fees	6,500	-	-	-	-	780	-
A79950	All Other Miscellaneous	1,044	882	593	1,000	1,000	694	1,000
AH7X	**Contractuals**	**245,500**	**93,549**	**71,793**	**104,520**	**104,520**	**58,146**	**287,820**
A84030	Computer Equipment	-	-	-	-	-	-	12,615
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**-**	**-**	**-**	**12,615**
AHEX	**Total Expenses**	**2,039,718**	**2,014,127**	**1,909,936**	**2,000,106**	**2,000,106**	**1,881,821**	**2,257,053**

LakeCounty

Law and Judicial Committee

Circuit Court Clerk

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A43X Fines and Forfeitures	466,821	551,000	551,000	471,500	(79,500)	-14%
A46X Charges for Services	6,914,404	7,734,000	7,734,000	6,713,500	(1,020,500)	-13%
AHM Miscellaneous	1,177,785	1,170,150	1,170,150	901,250	(268,900)	-23%
AH4X Total Revenue	**8,559,011**	**9,455,150**	**9,455,150**	**8,086,250**	**(1,368,900)**	**-14%**
AH5X Personnel	5,551,172	5,807,903	5,807,903	5,792,224	(15,679)	0%
AH6X Commodities	110,255	185,000	185,000	186,800	1,800	1%
AH74X Benefits	2,398,677	2,656,859	2,656,859	2,378,772	(278,087)	-10%
AH7X Contractuals	143,239	218,450	218,450	194,459	(23,991)	-11%
AH8X Capital Expenditures	0	28,000	0	98,512	70,512	252%
AHEX Total Expenses	**8,203,343**	**8,896,212**	**8,868,212**	**8,650,767**	**(245,445)**	**-3%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	133	133	134
Part Time	4	3	3

BUDGET HIGHLIGHTS:

- ↓ Revenues are projected to decline. Examples of declining revenues and the amount of the reduction for each include: Docket Fees (46050) by $100,000, Traffic Costs (46090) by $425,000, Bond Forfeitures (46110) by $90,000, Court Security Fees (46160) by $210,000, and Percentage on TR CV (Traffic and Civil) Cases (48085) by $250,000.
- ↓ Personnel (5X) costs are down largely due to reductions in full time wages. These reductions are due to turnover where newer hires are starting at a lower wage. Benefits costs (74X) are adjusted accordingly.
- ↑ The budget includes the addition of a Court Clerk position that was requested as a new program request for FY2019.
- ↑ Books, Manuals, and Periodicals (61030) increased $1,500 to cover the cost of legal publications in FY2019.
- ↓ Printing Services (72830) decreased $25,000 based upon the anticipated printing needs of the Office for FY2019.
- ↑ Capital Expenditures (8X) increased for scheduled computer and related equipment replacements.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Year-to-Date
Civil Cases – New Filings	24,486	22,889	22,374	22613	11250
Civil Cases – Disposed	26,927	39,287	24,310	23707	11436
Criminal Cases – New Filings	8,830	8,224	8,140	7211	3212
Criminal Cases – Disposed	10,403	8,692	8,538	7742	3590
Juvenile Cases – New Filings	928	955	888	799	389
Juvenile Cases – Disposed	1,029	948	846	932	441
Traffic Cases – New Filings	128,871	117,071	106,698	104488	49861
Traffic Cases – Disposed	136,795	122,093	109,950	105609	50300

- Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- FY2018 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.

F101 General Fund Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A43030	Fines Circuit Clerk	260,219	212,065	190,748	250,000	250,000	162,494	170,000
A43085	Drug Addiction Services Fine	-	90	1,335	500	500	1,065	1,000
A43087	Circuit Clerk Automatic Expungement	-	70	890	500	500	710	500
A43120	INTC - Interest County	-	58,841	273,848	300,000	300,000	280,246	300,000
A43X	**Fines and Forfeitures**	**260,219**	**271,066**	**466,821**	**551,000**	**551,000**	**444,515**	**471,500**
A46040	Annual Support Fee's	114,806	116,109	106,297	115,000	115,000	59,600	115,000
A46050	Docket Fees	2,265,684	2,163,936	2,150,138	2,200,000	2,200,000	1,949,999	2,100,000
A46060	Appearance Fees	381,540	371,525	353,160	380,000	380,000	322,239	340,000
A46070	Transcripts ._A46070	276,285	293,052	283,329	300,000	300,000	254,134	275,000
A46080	Citations	63,655	62,115	59,515	65,000	65,000	51,915	60,000
A46090	Traffic Costs	1,782,736	1,542,691	1,314,340	1,625,000	1,625,000	1,078,309	1,200,000
A46100	Passports	64,900	91,175	92,061	100,000	100,000	72,670	80,000
A46110	Bond Forefeitures	362,708	408,935	328,377	375,000	375,000	351,215	285,000
A46120	Bond Fees	448,147	495,200	435,822	460,000	460,000	405,458	440,000
A46130	Jury Demand	197,145	224,004	178,164	200,000	200,000	189,647	175,000
A46140	Adoption Fees	2,150	1,700	1,250	2,000	2,000	1,600	2,000
A46155	Specialty Court Fee	3,262	2,689	1,402	2,500	2,500	1,240	1,500
A46160	Court Security Fees	1,359,450	1,228,533	1,135,201	1,360,000	1,360,000	1,009,466	1,150,000
A46165	Therapeutic Intensive Monitoring Court Fee	4,195	6,274	6,877	6,500	6,500	8,088	14,000
A46395	Clerk Admin Fee	289,128	252,878	233,224	265,000	265,000	203,026	230,000
A46405	Single Drug Test Fee	1,258	1,149	550	1,000	1,000	527	1,000
A46406	Multiple Drug Test Fee	25	225	-	-	-	-	-
A46440	Urine Analysis Test	177,265	175,428	153,427	190,000	190,000	134,603	160,000
A46455	Domestic Battery Fine - Circuit Clerk	70	59	74	100	100	41	100
A46465	Alternative Juror Fee	875	12,600	-	-	-	-	-
A46520	DNAC	5,291	4,824	3,790	5,000	5,000	3,083	3,000
A46730	Northern Illinois Crime Lab	2,190	2,190	-	-	-	-	-
A46735	Crime Lab Clerk Fee	3,913	3,193	2,669	3,000	3,000	2,571	3,000
A46780	County Trauma Center	8,658	7,986	6,832	8,000	8,000	6,213	10,000
A46790	Domestic Violence	410	200	743	800	800	455	800
A46800	Alias Search Fees	28,975	25,125	27,938	26,000	26,000	28,556	28,000
A46810	Records Search Fees	11,382	14,130	9,324	14,000	14,000	8,652	10,000
A46820	Expungement Fees	32,824	29,880	29,860	30,000	30,000	27,911	30,000
A46950	DUI Fund - County	50	60	40	100	100	10	100
A46977	Prison Review - State	6,020	6,020	-	-	-	-	-
A46X	**Charges for Services**	**7,878,576**	**7,543,885**	**6,914,404**	**7,734,000**	**7,734,000**	**6,171,228**	**6,713,500**
A48010	Interest	6,298	6,269	6,274	6,500	6,500	6,278	6,500
A48060	Dependent Children Parents	7,772	2,470	1,663	2,500	2,500	2,950	1,600
A48070	Postage Charges	23,756	27,932	19,928	26,000	26,000	19,880	7,000
A48080	Surcharge On Fines	33,078	35,741	37,793	35,000	35,000	34,512	36,000
A48085	Percentage on TR CV Cases - County	1,190,527	1,077,616	1,111,551	1,100,000	1,100,000	702,928	850,000
A49910	All Other Miscellaneous Revenue	25	150	575	150	150	256	150
AHM	**Miscellaneous .**	**1,261,455**	**1,150,178**	**1,177,785**	**1,170,150**	**1,170,150**	**766,804**	**901,250**
AH4X	**Total Revenue**	**9,400,251**	**8,965,128**	**8,559,011**	**9,455,150**	**9,455,150**	**7,382,546**	**8,086,250**

F101 General Fund Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,671,558	5,487,199	5,382,760	5,810,771	5,810,771	5,330,153	5,935,587
A51120	Permanent PT Salaries/Wages	46,210	23,015	8,694	36,960	36,960	30,822	38,012
A51135	Payroll Contingency	-	-	-	-160,402	-160,402	-	-326,000
A51140	Overtime Salaries And Wages	27,734	20,685	14,389	16,574	16,574	18,030	17,046
A51145	Back Pay Wages	-	-	23,557	-	-	-	-
A51160	Holiday Pay	-	-	118	-	-	-	-
A51180	Special Pay	-	-	2,000	30,000	30,000	3,800	35,483
A51200	Temporary PT Salaries/Wages	1,520	58,558	4,023	56,000	56,000	200	57,596
A51210	Performance Appraisals	14,024	13,708	2,088	-	-	-	-
A51220	Vacation payout	31,745	43,771	59,860	-	-	8,917	-
A51230	Sick Payout	15,200	28,449	21,495	-	-	-	-
A51240	Opt Out Premium	14,769	14,769	20,249	18,000	18,000	28,153	34,500
A51260	Incentive payments	-	-	11,939	-	-	-	-
AH5X	**Personnel**	**5,822,760**	**5,690,153**	**5,551,172**	**5,807,903**	**5,807,903**	**5,420,074**	**5,792,224**
A61010	Office Supplies	184,959	115,626	101,524	29,500	29,500	18,490	29,800
A61020	Computer Supplies	-	-	8,057	3,000	3,000	24,436	3,000
A61030	Books Manuals And Periodicals	126	139	-	1,000	1,000	488	2,500
A61040	Operational Supplies	647	-	-	150,000	150,000	83,346	150,000
A65090	Gasoline	826	608	674	1,500	1,500	832	1,500
AH6X	**Commodities**	**186,559**	**116,373**	**110,255**	**185,000**	**185,000**	**127,592**	**186,800**
A74080	H/L/D Employee Benefits	1,545,719	1,528,517	1,448,834	1,637,200	1,637,200	1,442,504	1,497,265
A74100	Retirement Benefits/FICA	427,003	417,292	401,204	443,998	443,998	394,954	443,435
A74110	Retirement Benefits/IMRF	598,114	564,478	548,639	575,662	575,662	519,771	438,072
AH74X	**Benefits .**	**2,570,836**	**2,510,287**	**2,398,677**	**2,656,859**	**2,656,859**	**2,357,228**	**2,378,772**
A71150	Consultants	-	10,365	-	32,000	32,000	29,205	32,000
A71220	Computer Services	-	-	-	-	-	360	-
A71230	Software & Online Services	-	1,104	-	-	-	-	109
A71450	Mileage Reimbursement	3,772	3,741	3,352	4,000	4,000	3,402	4,000
A71470	Employee Relations	-	1,465	3,913	3,400	3,400	3,009	3,400
A71500	Trips And Training	21,108	13,408	18,054	20,000	20,000	16,828	20,000
A71810	Dues And Subscriptions	4,778	5,307	4,162	4,500	4,500	3,069	3,000
A71820	Dues	315	-	-	-	-	-	-
A71840	Publications & Legal Notices	-	277	73	-	-	179	150
A71850	Advertising	-	1,661	110	5,000	5,000	182	1,000
A71950	Cellular Phones	-	-	172	-	-	1,166	-
A71955	Cell Phone Allowance	900	900	245	1,000	1,000	360	1,800
A71960	Data/Telecommunications	-	395	-	-	-	-	-
A71970	Courier Services	14,296	15,744	16,746	18,250	18,250	18,049	20,000
A72210	Motor Vehicle Maintenance & Repairs	1,963	1,086	945	1,000	1,000	489	500
A72260	Office Equip Maintenance And Repairs	29,793	15,015	9,213	10,000	10,000	11,582	12,000

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72280	Equipment Maintenance	1,320	-	-	-	-	-	-
A72510	Building Rentals	-	-	12,321	16,500	16,500	20,536	16,500
A72520	Record Storage	-	6,426	3,039	8,500	8,500	4,652	10,000
A72530	Equipment Rental	12,836	11,102	11,983	24,800	24,800	15,982	28,000
A72815	Bank Service Charges	4,629	3,002	2,379	5,000	5,000	70	2,500
A72830	Printing Services	-	37,412	52,891	60,000	60,000	28,743	35,000
A79940	Miscell Contractual Services	35,375	-	3,000	3,000	3,000	2,925	3,000
A79950	All Other Miscellaneous	723	137	641	1,500	1,500	1,081	1,500
AH7X	**Contractuals**	**131,808**	**128,546**	**143,239**	**218,450**	**218,450**	**161,870**	**194,459**
A83010	Motor Vehicles	-	-	-	25,000	-	-	-
A84030	Computer Equipment	-	-	-	-	-	-	94,343
A84040	Computer System Software	-	-	-	-	-	-	1,299
A84060	Furniture And Office Equipment	-	-	-	3,000	-	-	-
A85040	Replacements	-	-	-	-	-	-	2,870
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**28,000**	**-**	**-**	**98,512**
AHEX	**Total Expenses**	**8,711,963**	**8,445,358**	**8,203,343**	**8,896,212**	**8,868,212**	**8,066,764**	**8,650,767**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	4,150,576	3,771,764	4,241,764	3,139,507	(632,257)	-17%
A46X Charges for Services	904,648	928,700	928,700	886,500	(42,200)	-5%
A49X Transfers	558,680	558,680	558,680	739,000	180,320	32%
AHM Miscellaneous	76,949	74,000	74,000	74,000	0	0%
AH4X Total Revenue	**5,690,853**	**5,333,144**	**5,803,144**	**4,839,007**	**(494,137)**	**-9%**
AH5X Personnel	9,815,947	9,658,846	9,668,846	9,886,583	227,737	2%
AH6X Commodities	54,869	71,650	74,650	66,650	(5,000)	-7%
AH74X Benefits	3,678,686	3,654,589	3,667,737	3,624,769	(29,819)	-1%
AH7X Contractuals	1,531,172	1,534,760	2,058,513	1,565,760	31,000	2%
AH8X Capital Expenditures	380	34,250	1,470	55,250	21,000	61%
AHEX Total Expenses	**15,081,054**	**14,954,094**	**15,471,217**	**15,199,012**	**244,918**	**2%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	148	148	148
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ↓ Salary Reimbursement (45280) is down $632,257 due to a reduction in the amount allocated by the State.
- ↓ Specialty Court Fee (46155) and Drug Court Fee (46157) are also reduced based upon current activity. These revenues are reduced by $30,000 and $15,000, respectively.
- ↑ Transfers from Other Funds (49920) increased $180,320 due to an increase in the amount transferred from the Probation Services Fee Fund (F250).
- ↓ Books, Manuals, and Periodicals (61030) is reduced by $5,000.
- ↑ Adult Residential Treatment (72040) increased $31,000 as the daily rate for residential treatment increased in response to a new rule from the State.
- ↑ Capital Expenditures (8X) increased $21,000 for the replacement of furniture in offices used by staff attorneys and Court reporters.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Court Clearance Rates	101.2%	102.6%	99.1%	100%	100%
Interpreter Services – Number of Cases	40,472	39,636	34,624	34,000	34,000
Juror Satisfaction Rating	87.7%	90.2%	94.2%	93.3%	> 90%
Adult Pretrial Services Investigations	3,676	4,004	4,769	4,397	4,500
Adult Pretrial Services Caseload	2,455	2,758	2,994	2,695	2,700
Adult Probation Caseload	6,639	6,452	6,067	6,000	6,400
Adult Probation Treatment Completed Rate	74.8%	71.9%	69.0%	71.9%	75.0%
Adult Public Service Hours Successfully Completed *(Annual)*	243,395	237,815	209,573	232,261	244,000
Psychological Services Assessments Completed	453	431	613	568	620
Client Satisfaction Rating – Adult Probation Services	75.5%	77.2%	n/a	> 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."

F101 General Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45280	Salary Reimbursement	4,607,879	3,999,397	3,715,905	3,726,764	3,726,764	2,209,744	3,094,507
A45340	Other Federal Funds	383,990	397,037	376,924	-	470,000	241,859	-
A45350	Other State Funds	292,640	37,921	57,747	45,000	45,000	36,822	45,000
A45400	Revenue From Other Government Bodies	7,449	2,671	-	-	-	-	-
A45X	**Intergovernmental**	**5,291,958**	**4,437,026**	**4,150,576**	**3,771,764**	**4,241,764**	**2,488,426**	**3,139,507**
A46155	Specialty Court Fee	312,010	277,442	246,622	270,000	270,000	215,934	240,000
A46157	Drug Court Fee	151,814	135,577	120,193	135,000	135,000	105,511	120,000
A46337	Foreclosure Mediation Fees	236,875	194,375	180,500	170,000	170,000	141,250	170,000
A46390	Court System Fee	404,461	363,727	334,744	340,000	340,000	300,295	340,000
A46392	Probation - Public Service Conversion Fee	1,450	3,509	6,251	1,200	1,200	2,963	3,000
A46440	Urine Analysis Test	405	2,285	3,233	2,500	2,500	4,892	3,500
A46850	All Other Charges For Services	16,288	12,130	13,105	10,000	10,000	12,005	10,000
A46X	**Charges for Services**	**1,123,303**	**989,046**	**904,648**	**928,700**	**928,700**	**782,850**	**886,500**
A49920	Transfers From Other Funds	164,897	556,835	558,680	558,680	558,680	489,680	739,000
A49X	**Transfers .**	**164,897**	**556,835**	**558,680**	**558,680**	**558,680**	**489,680**	**739,000**
A48095	Reimbursements from Attorneys	2,127	965	1,790	-	-	1,204	-
A48320	Proceeds From Sale Of Assets	15	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	74,255	76,317	75,159	74,000	74,000	34	74,000
AHM	**Miscellaneous .**	**76,397**	**77,282**	**76,949**	**74,000**	**74,000**	**1,238**	**74,000**
AH4X	**Total Revenue**	**6,656,555**	**6,060,189**	**5,690,853**	**5,333,144**	**5,803,144**	**3,762,194**	**4,839,007**

F101 General Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,419,797	9,640,287	9,454,392	9,641,831	9,641,831	9,318,964	9,838,139
A51120	Permanent PT Salaries/Wages	173,111	181,468	162,248	177,039	187,039	167,943	199,328
A51135	Payroll Contingency	-	-	-	-197,164	-197,164	-	-202,000
A51140	Overtime Salaries And Wages	3,620	1,454	4,457	9,944	9,944	6,705	10,228
A51160	Holiday Pay	1,144	868	843	-	-	2,370	-
A51180	Special Pay	13,191	12,829	13,231	16,754	16,754	23,414	22,888
A51200	Temporary PT Salaries/Wages	792	3,380	-	-	-	13,752	-
A51210	Performance Appraisals	41,916	4,061	3,729	-	-	1,248	-
A51220	Vacation payout	13,083	18,627	41,353	-	-	66,500	-
A51230	Sick Payout	-	13,134	11,366	-	-	14,313	-
A51240	Opt Out Premium	17,595	16,615	12,923	10,442	10,442	15,461	18,000
A51260	Incentive payments	-	-	111,406	-	-	-	-
AH5X	**Personnel**	**9,684,248**	**9,892,724**	**9,815,947**	**9,658,846**	**9,668,846**	**9,630,669**	**9,886,583**
A61010	Office Supplies	10,312	9,287	9,227	11,000	14,000	11,916	11,000
A61020	Computer Supplies	2,912	2,447	2,239	4,000	4,000	141	4,000
A61030	Books Manuals And Periodicals	21,919	13,170	9,877	22,000	22,000	9,208	17,000
A61040	Operational Supplies	34,882	42,508	33,506	34,500	34,500	44,226	34,500
A65020	Laboratory Supplies	25,884	-	-	-	-	-	-
A65090	Gasoline	145	90	20	150	150	50	150
AH6X	**Commodities**	**96,054**	**67,503**	**54,869**	**71,650**	**74,650**	**65,540**	**66,650**
A74080	H/L/D Employee Benefits	1,903,569	1,984,326	2,006,003	1,962,214	1,967,614	2,068,519	2,089,426
A74100	Retirement Benefits/FICA	708,469	722,289	715,898	736,575	739,701	685,286	754,091
A74110	Retirement Benefits/IMRF	997,739	995,935	956,784	955,799	960,422	900,506	781,252
AH74X	**Benefits .**	**3,609,777**	**3,702,550**	**3,678,686**	**3,654,589**	**3,667,737**	**3,654,311**	**3,624,769**
A71120	Interpreters	133,728	134,761	138,697	145,500	145,500	123,955	145,500
A71130	Court Reporters	8,735	14,022	6,844	10,000	10,000	10,116	10,000
A71140	Legal Services	352,925	275,724	185,854	180,000	255,204	198,894	180,000
A71220	Computer Services	36,542	37,637	38,766	45,000	45,000	39,891	45,000
A71230	Software & Online Services	-	31,742	31,407	76,800	76,800	33,946	76,800
A71330	Medical Fees	15,745	9,691	13,658	13,000	13,000	15,376	13,000
A71445	Moving Expense Reimbursement	-	-	-	-	-	1,465	-
A71450	Mileage Reimbursement	519	241	955	600	600	406	600
A71470	Employee Relations	3,272	3,597	4,356	3,925	3,925	3,639	3,925
A71500	Trips And Training	26,168	14,664	15,270	10,000	10,000	32,263	10,000
A71650	Security Services	8,005	1,502	-	-	-	-	-
A71810	Dues And Subscriptions	14,125	14,658	14,020	16,975	16,975	15,065	16,975
A71840	Publications & Legal Notices	12,527	10,660	10,772	12,000	12,000	8,577	12,000
A71950	Cellular Phones	266	606	823	-	-	102	-
A71955	Cell Phone Allowance	-	-	385	660	660	660	660
A71970	Courier Services	-	191	-	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72020	Investigative Expense	2,202	-	750	6,000	6,000	713	6,000
A72040	Adult Residential Treatment	403,470	106,244	332,197	309,000	309,000	284,026	340,000
A72210	Motor Vehicle Maintenance & Repairs	178	180	260	200	200	114	200
A72280	Equipment Maintenance	1,728	1,930	250	1,500	1,500	677	1,500
A72520	Record Storage	-	5,908	5,972	6,000	6,000	5,822	6,000
A72530	Equipment Rental	14,028	14,902	15,642	26,000	26,000	21,247	26,000
A72610	Transportation/Participants	1,157	381	208	2,000	2,000	-	2,000
A72820	Postage	1,646	1,104	1,349	1,600	1,600	843	1,600
A72830	Printing Services	10,251	14,232	10,292	10,000	10,000	17,727	10,000
A72870	Contract Providers - Other	193,603	189,916	198,849	-	241,500	203,847	-
A72910	Jurors Fees	328,077	355,010	183,877	250,000	250,000	156,716	225,000
A72940	All Other Fees	27,197	-	-	-	-	-	-
A72960	Witness Fees	19,436	24,443	6,045	25,000	25,000	33,332	25,000
A73020	Dependent Children.	133,675	130,586	72,624	200,000	200,000	118,048	200,000
A79940	Miscell Contractual Services	329,198	269,024	204,640	174,000	374,660	133,922	174,000
A79950	All Other Miscellaneous	16,924	20,572	36,411	9,000	15,390	27,070	34,000
AH7X	**Contractuals**	**2,095,326**	**1,684,128**	**1,531,172**	**1,534,760**	**2,058,513**	**1,488,460**	**1,565,760**
A82020	Building Improvements	8,945	-	-	-	-	-	-
A84030	Computer Equipment	-	-	380	-	1,470	-	-
A84060	Furniture And Office Equipment	-	-	-	34,250	-	-	55,250
AH8X	**Capital Expenditures**	**8,945**	**-**	**380**	**34,250**	**1,470**	**-**	**55,250**
AHEX	**Total Expenses**	**15,494,351**	**15,346,905**	**15,081,054**	**14,954,094**	**15,471,217**	**14,838,981**	**15,199,012**

LakeCounty

Law and Judicial Committee

Coroner

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	10,382	25,000	37,000	25,000	0	0%
A46X Charges for Services	11,704	0	0	0	0	0%
AH4X Total Revenue	**22,086**	**25,000**	**37,000**	**25,000**	**0**	**0%**
AH5X Personnel	828,497	797,902	797,902	906,694	108,792	14%
AH6X Commodities	30,544	30,000	36,000	33,000	3,000	10%
AH74X Benefits	276,336	290,456	290,456	334,579	44,123	15%
AH7X Contractuals	367,426	419,325	425,325	394,300	(25,025)	-6%
AH8X Capital Expenditures	4,675	0	0	8,588	8,588	0%
AHEX Total Expenses	**1,507,478**	**1,537,683**	**1,549,683**	**1,677,161**	**139,477**	**9%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	10	11	12
Part Time	3	1	1

BUDGET HIGHLIGHTS:

- Revenues (4X) are projected to remain flat in FY2019.
- New for FY2019, staff call outs have been separated from overtime costs and budgeted as Call Out Wages (51141). The budgeted amounts are based on historical actuals.
- ↑ Personnel (5X) increased by $108,792 largely due to the funding of a new Deputy position in FY2019 through the new program request process.
- ↑ Benefits (74X) increased to reflect HLD trends. IMRF decreased due to a reduced county rate.
- ↓ Contractuals (7X) decreased $25,000 to reflect estimated costs for body removal services.
- ↑ Capital Expenditures (8X) consist of computer equipment per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Estimate	FY2019 Projected
Deaths Reported	4,606	4,659	5,500	5,700
Autopsies Completed	230	272	320	340
Coroner's Cases*	436	450	425	450

F101 General Fund County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45333	Grants - State	4,334	-	9,191	-	-	-	-
A45335	Grants - Nonprofit	-	-	-	-	12,000	12,000	-
A45400	Revenue From Other Government Bodies	29,795	16,377	1,191	25,000	25,000	4,477	25,000
A45X	**Intergovernmental**	**34,128**	**16,377**	**10,382**	**25,000**	**37,000**	**16,477**	**25,000**
A46010	Fees	-	4,791	11,704	-	-	2,542	-
A46X	**Charges for Services**	**-**	**4,791**	**11,704**	**-**	**-**	**2,542**	**-**
A49999	Over Short	50	-	-	-	-	-	-
A49X	**Transfers .**	**50**	**-**	**-**	**-**	**-**	**-**	**-**
A49910	All Other Miscellaneous Revenue	-	70	-	-	-	193	-
AHM	**Miscellaneous .**	**-**	**70**	**-**	**-**	**-**	**193**	**-**
AH4X	**Total Revenue**	**34,178**	**21,238**	**22,086**	**25,000**	**37,000**	**19,212**	**25,000**

F101 General Fund County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	668,701	672,332	700,513	755,297	755,297	715,465	836,841
A51120	Permanent PT Salaries/Wages	37,511	37,064	36,179	16,105	16,105	13,766	16,927
A51140	Overtime Salaries And Wages	43,180	62,107	67,324	25,000	25,000	68,074	15,428
A51141	Call Out Wages	-	-	-	-	-	-	35,998
A51145	Back Pay Wages	1,006	754	-	-	-	-	-
A51160	Holiday Pay	206	77	982	-	-	-	-
A51180	Special Pay	1,471	348	-	-	-	-	-
A51220	Vacation payout	1,443	3,761	13,706	-	-	5	-
A51230	Sick Payout	-	-	8,293	-	-	-	-
A51240	Opt Out Premium	2,942	1,500	1,500	1,500	1,500	519	1,500
AH5X	**Personnel**	**756,459**	**777,944**	**828,497**	**797,902**	**797,902**	**797,828**	**906,694**
A61020	Computer Supplies	569	-	-	-	-	-	-
A61040	Operational Supplies	670	-	-	-	6,000	5,465	3,000
A62010	Medical Supplies	15,159	-	-	-	-	-	-
A65020	Laboratory Supplies	74,626	25,060	30,544	30,000	30,000	18,529	30,000
AH6X	**Commodities**	**91,024**	**25,060**	**30,544**	**30,000**	**36,000**	**23,993**	**33,000**
A74080	H/L/D Employee Benefits	142,823	123,434	132,294	149,725	149,725	154,904	193,908
A74100	Retirement Benefits/FICA	55,177	56,557	61,011	61,422	61,422	59,853	70,152
A74110	Retirement Benefits/IMRF	78,526	78,518	83,031	79,309	79,309	75,606	70,519
AH74X	**Benefits .**	**276,526**	**258,508**	**276,336**	**290,456**	**290,456**	**290,363**	**334,579**
A71310	Laboratory Fees	-	-	52,094	50,000	50,000	58,942	50,000
A71330	Medical Fees	196,650	254,650	313,446	230,000	230,000	259,000	230,000
A71470	Employee Relations	96	267	71	325	325	-	300
A71500	Trips And Training	2,362	-	-	-	6,000	5,600	-
A71625	Burial/Cremation Services	-	-	1,300	14,000	14,000	2,479	14,000
A71840	Publications & Legal Notices	-	-	515	-	-	-	-
A71950	Cellular Phones	4,553	-	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	266	-
A79940	Miscell Contractual Services	7,313	4,405	-	125,000	125,000	51,000	100,000
AH7X	**Contractuals**	**210,973**	**259,322**	**367,426**	**419,325**	**425,325**	**377,287**	**394,300**
A84030	Computer Equipment	-	-	-	-	-	-	8,588
A84050	Laboratory Equipment	-	-	4,675	-	-	-	-
AH8X	**Capital Expenditures**	**-**	**-**	**4,675**	**-**	**-**	**-**	**8,588**
AHEX	**Total Expenses**	**1,334,982**	**1,320,835**	**1,507,478**	**1,537,683**	**1,549,683**	**1,489,472**	**1,677,161**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AH7X Contractuals	195,160	0	2,326,815	0	0	0%
AH8X Capital Expenditures	17,066,429	0	66,780,145	0	0	0%
AHEX Total Expenses	**17,261,588**	**0**	**69,106,960**	**0**	**0**	**0%**

F101 General Fund Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	2,278,442	188,368	100,895	-	2,250,571	273,928	-
A71170	Engineering Services	86,205	-	-	-	-	-	-
A71180	Architectural Services	29,464	-	-	-	-	-	-
A71230	Software & Online Services	-	-	-	-	-	47,729	-
A79940	Miscell Contractual Services	63,682	236,731	94,264	-	70,868	291,829	-
A79950	All Other Miscellaneous	-	-	-	-	5,376	-	-
AH7X	**Contractuals**	**2,457,793**	**425,099**	**195,160**	**-**	**2,326,815**	**613,486**	**-**
A81010	Land Purchased	-	8,504	-	-	836,581	136,539	-
A82010	Buildings And Structures	400	-	-	-	-	-	-
A82020	Building Improvements	8,123,428	10,204,090	12,574,541	-	58,413,958	10,097,864	-
A84020	Radios & Electronic Equipment	5,145,209	101,854	1,132,204	-	1,119,849	852,616	-
A84030	Computer Equipment	460,560	2,471,054	4,460	-	432,382	396,965	-
A84040	Computer System Software	1,038,584	3,063,464	3,355,223	-	5,977,375	1,499,775	-
A84045	Security Equipment	97,648	-	-	-	-	-	-
A84100	Miscellaneous Equipment	166,680	-	-	-	-	-	-
A85070	All Other Capital Outlay	487,337	-52,944	-	-	-	-	-
AH8X	**Capital Expenditures**	**15,519,845**	**15,796,021**	**17,066,429**	**-**	**66,780,145**	**12,983,759**	**-**
AHEX	**Total Expenses**	**17,977,638**	**16,221,120**	**17,261,588**	**-**	**69,106,960**	**13,597,245**	**-**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A42X Licenses & Permits	1,559,817	1,512,000	1,512,000	1,512,000	0	0%
A45X Intergovernmental	60,482	155,000	155,000	155,000	0	0%
A46X Charges for Services	8,441	24,000	24,000	8,450	(15,550)	-65%
AHM Miscellaneous	80	0	0	0	0	0%
AH4X Total Revenue	**1,628,820**	**1,691,000**	**1,691,000**	**1,675,450**	**(15,550)**	**-1%**
AH5X Personnel	1,595,052	1,899,410	1,899,410	2,007,895	108,485	6%
AH6X Commodities	36,885	42,598	42,598	24,133	(18,465)	-43%
AH74X Benefits	444,688	561,875	561,875	512,287	(49,588)	-9%
AH7X Contractuals	232,433	247,710	247,710	299,355	51,645	21%
AH8X Capital Expenditures	0	35,374	0	32,220	(3,154)	-9%
AHEX Total Expenses	**2,309,058**	**2,786,967**	**2,751,593**	**2,875,890**	**88,923**	**3%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	18	17	17
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ↓ Charges for Services (46X) decreased by $15,500 to reflect historical actuals for Radio Monthly Contracts (46340).
- ↑ Personnel (5X) increased by $108,485 largely due to vacant positions that were filled at rates higher than anticipated budgets.
- ↓ Commodities (6X) decreased to reflect historical actuals for operational and computer supplies.
- ↓ Benefits (74X) decreased largely due to a reduction in the county rate for IMRF.
- ↑ Contractuals (7X) increased by $51,645 in FY2019 to reflect higher Software and Online Services (71230) costs including an internal employee communications software funded by a new program request.
- ↑ Trips and Training (71500) increased to account for additional headcount in the County Administrator's Office.
- ❖ Capital Expenditures (8X) consists of computer equipment per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Target
Web Site Visits (millions)	2.9	3.1	2.8
Social Media Followers (Twitter and Facebook)	16,670	18,600	20,600
Facebook Reach (thousands)	5,100	1,600	1,800
Twitter Impressions (thousands)	977	1,000	1,100
Video Views (thousands)	134	150	160
Next Door Impressions (thousands)	N/A	523	720
Email Subscribers	26,900	28,100	29,600

F101 General Fund County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A42120	Cable Fees	1,240,193	1,451,748	1,453,597	1,400,000	1,400,000	1,136,053	1,400,000
A42130	AT&T Support PEG	68,683	61,381	52,207	62,000	62,000	38,676	62,000
A42140	Comcast PEG Capital	51,031	70,899	54,012	50,000	50,000	42,526	50,000
A42X	**Licenses & Permits**	**1,359,907**	**1,584,029**	**1,559,817**	**1,512,000**	**1,512,000**	**1,217,255**	**1,512,000**
A45333	Grants - State	40,309	32,106	-	-	-	-	-
A45334	Grants - Federal	113,872	172,914	60,482	155,000	155,000	151,995	155,000
A45X	**Intergovernmental**	**154,181**	**205,020**	**60,482**	**155,000**	**155,000**	**151,995**	**155,000**
A46340	Radio Monthly Contracts	19,458	26,524	8,441	24,000	24,000	-	8,450
A46350	Radio Labor Charges	1,098	905	-	-	-	-	-
A46360	Radio Materials/Parts Charges	92	1,501	-	-	-	-	-
A46370	Radio Installation Charges	-	468	-	-	-	-	-
A46X	**Charges for Services**	**20,648**	**29,398**	**8,441**	**24,000**	**24,000**	**-**	**8,450**
A49920	Transfers From Other Funds	951,067	-	-	-	-	-	-
A49X	**Transfers .**	**951,067**	**-**	**-**	**-**	**-**	**-**	**-**
A44020	Tower Rentals .	5,478	-	-	-	-	-	-
A48145	Clothing Recycling Revenue	2	155	80	-	-	108	-
AHM	**Miscellaneous .**	**5,480**	**155**	**80**	**-**	**-**	**108**	**-**
AH4X	**Total Revenue**	**2,491,283**	**1,818,603**	**1,628,820**	**1,691,000**	**1,691,000**	**1,369,358**	**1,675,450**

F101 General Fund County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,606,838	1,609,042	1,414,251	1,719,933	1,719,933	1,643,669	1,818,844
A51120	Permanent PT Salaries/Wages	79,625	124,873	125,698	142,099	142,099	119,723	139,235
A51140	Overtime Salaries And Wages	13,086	17,008	32	-	-	-	-
A51180	Special Pay	6,866	7,216	11,873	6,300	6,300	20,350	11,211
A51200	Temporary PT Salaries/Wages	390	17,851	25,295	29,578	29,578	22,748	31,105
A51210	Performance Appraisals	9,664	-	-	-	-	-	-
A51220	Vacation payout	26,600	12,546	15,248	-	-	16,923	-
A51230	Sick Payout	-	9,673	-	-	-	28,510	-
A51240	Opt Out Premium	1,096	4,615	2,654	1,500	1,500	5,077	7,500
AH5X	**Personnel**	**1,744,165**	**1,802,824**	**1,595,052**	**1,899,410**	**1,899,410**	**1,857,000**	**2,007,895**
A61010	Office Supplies	9,491	10,425	10,091	11,200	11,200	8,198	13,000
A61020	Computer Supplies	8,156	7,096	5,793	7,098	7,098	6,067	2,098
A61040	Operational Supplies	42,596	48,837	19,702	22,500	22,500	7,614	7,785
A61060	Clothing And Uniforms	-	1,075	95	-	-	217	-
A61090	Printing and Photographic Supplies	98	431	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	194	51	17	-	-	-	-
A65090	Gasoline	1,857	1,313	930	1,800	1,800	1,106	1,250
A65120	Automobile Repairs and Maintenance	-	6	258	-	-	-	-
AH6X	**Commodities**	**62,393**	**69,233**	**36,885**	**42,598**	**42,598**	**23,202**	**24,133**
A74080	H/L/D Employee Benefits	269,067	220,658	179,573	242,681	242,681	184,734	203,778
A74100	Retirement Benefits/FICA	117,430	122,379	108,165	145,190	145,190	123,201	153,549
A74110	Retirement Benefits/IMRF	177,150	180,245	156,950	174,004	174,004	171,168	154,960
AH74X	**Benefits .**	**563,646**	**523,283**	**444,688**	**561,875**	**561,875**	**479,103**	**512,287**
A71150	Consultants	5,743	525	-	2,000	2,000	-	2,000
A71230	Software & Online Services	2,650	-	155,424	175,782	175,782	187,190	222,400
A71450	Mileage Reimbursement	3,033	2,535	1,250	3,700	3,700	1,597	3,950
A71470	Employee Relations	160	312	266	600	600	245	550
A71500	Trips And Training	23,194	28,754	16,749	20,303	20,303	29,582	29,000
A71650	Security Services	1,257	347	-	-	-	-	-
A71810	Dues And Subscriptions	13,385	13,839	12,526	12,900	12,900	13,685	15,565
A71840	Publications & Legal Notices	-	-	-	300	300	13	300
A71910	Gas For Heating	7,036	5,728	-	-	-	-	-
A71920	Electricity	47,805	43,752	-	-	-	-	-
A71930	Water And Sewer Charges	1,192	1,275	-	-	-	-	-
A71950	Cellular Phones	2,933	3,944	3,262	4,875	4,875	5,038	3,980
A71955	Cell Phone Allowance	5,365	5,335	4,330	6,600	6,600	4,080	4,380
A71960	Data/Telecommunications	1,568	1,824	836	2,000	2,000	-	-
A71965	Radio Fees	-	-	1,628	2,400	2,400	2,602	2,880
A71970	Courier Services	156	148	-	-	-	48	-
A72210	Motor Vehicle Maintenance & Repairs	2,014	3,689	1,041	1,500	1,500	1,149	1,000

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72240	Radio Equipment Maintenance & Repair	1,092	15,221	1,867	-	-	-	-
A72280	Equipment Maintenance	6,204	24,197	8,258	10,500	10,500	8,073	10,300
A72510	Building Rentals	83,619	114,262	7,720	-	-	-	-
A72520	Record Storage	-	298	298	350	350	387	350
A72530	Equipment Rental	3,835	1,098	728	2,400	2,400	1,070	1,200
A72820	Postage	166	25	-	-	-	36	-
A79930	Miscellaneous Contingency	-	-	5,772	-	-	-	-
A79940	Miscell Contractual Services	56,949	124,677	8,966	-	-	-	-
A79950	All Other Miscellaneous	27,141	28,254	1,512	1,500	1,500	1,494	1,500
AH7X	**Contractuals**	**296,499**	**420,038**	**232,433**	**247,710**	**247,710**	**256,289**	**299,355**
A83010	Motor Vehicles	-	-	-	33,000	-	-	-
A84030	Computer Equipment	-	-	-	2,374	-	-	32,220
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**35,374**	**-**	**-**	**32,220**
AHEX	**Total Expenses**	**2,666,703**	**2,815,378**	**2,309,058**	**2,786,967**	**2,751,593**	**2,615,595**	**2,875,890**

LakeCounty

Financial and Administrative Committee

County Board

DEPARTMENT PURPOSE: The County Board is the elected legislative body for Lake County government. The County Board sets the overall policy direction for the County through the work of 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	118,165,374	123,914,079	123,914,079	128,264,191	4,350,112	4%
A42X Licenses & Permits	286,772	227,000	227,000	227,000	0	0%
A43X Fines and Forfeitures	2,293	0	0	0	0	0%
A45X Intergovernmental	1,545,796	1,200,000	1,200,000	1,200,000	0	0%
A46X Charges for Services	7,625	7,125	7,125	7,125	0	0%
A49X Transfers	553,810	2,804,000	2,804,000	2,072,000	(732,000)	-26%
AHM Miscellaneous	5,922,886	5,474,403	5,474,403	5,446,682	(27,721)	-1%
AH4X Total Revenue	**126,484,557**	**133,626,607**	**133,626,607**	**137,216,998**	**3,590,391**	**3%**
AH5X Personnel	1,058,116	1,085,601	1,085,601	1,163,115	77,514	7%
AH6X Commodities	2,479	4,500	4,500	3,500	(1,000)	-22%
AH74X Benefits	405,187	440,484	440,484	469,602	29,118	7%
AH7X Contractuals	528,795	1,061,752	1,460,568	1,072,070	10,318	1%
AH8X Capital Expenditures	0	1,950	0	6,408	4,458	229%
AHEX Total Expenses	**1,994,577**	**2,594,287**	**2,991,153**	**2,714,696**	**120,409**	**5%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	23	23	24
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Taxes (41X) are greater in FY2019 than FY2018 because of projected increases in 1% County Sales Tax (41160), State Income Tax (41210) and Use Sales Tax (41180), as well as a larger allocation of the property tax levy for new growth. These increases offset reductions in Personal Property Replacement Tax (41220).
- ↓ Transfers from Other Funds (49920) decreased largely based on the revised fee from the Geographic Information System (GIS) Fund, as approved by the County Board in FY2017, and changes in other various transfers.
- ↓ Miscellaneous revenues (AHM) decreased by $27,721 due to an adjustment in Indirect Cost Allocation (48020) for FY2019.
- ↑ Personnel (5X) and Benefits (74X) increased due to the funding of an additional Executive Assistant position in FY2019 through the new program request process.
- ↑ Dues and Subscriptions (71810) increased $27,500 for Lake County's FY2019 new membership in the Illinois State Association of Counties.
- ❖ Capital Expenditures (84030) consists of laptop and computer equipment per the IT replacement plan.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Board_M10X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	64,918,272	62,375,056	73,947,266	80,188,079	80,188,079	79,902,803	82,798,191
A41110	Prior Year Property Taxes	14,206	15,109	25,319	-	-	20,010	-
A41120	TIF Districts Property Taxes	174,630	85,954	114,822	81,000	81,000	103,300	81,000
A41160	1% County Sales Tax	3,854,281	4,501,065	4,108,295	4,000,000	4,000,000	4,218,490	4,800,000
A41170	1/4% Supplemental Sales Tax	25,405,168	26,036,708	26,113,852	26,250,000	26,250,000	19,910,872	26,250,000
A41180	Use Sales Tax	1,822,083	1,969,086	2,131,648	2,100,000	2,100,000	1,704,588	2,200,000
A41190	Hotel-Motel Tax	89,938	76,056	81,652	95,000	95,000	83,186	85,000
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	611,676	650,000
A41210	State Income Tax	8,779,435	8,031,953	7,578,567	7,200,000	7,200,000	6,788,723	8,200,000
A41220	Pers Property Replace Tax	3,705,966	3,283,812	3,467,850	3,450,000	3,450,000	3,054,723	3,200,000
A41X	**Taxes**	**109,235,353**	**107,040,746**	**118,165,374**	**123,914,079**	**123,914,079**	**116,398,371**	**128,264,191**
A42010	Liquor Licenses	220,096	193,581	216,858	215,000	215,000	214,504	215,000
A42020	Amusement Devices	12,100	12,100	69,914	12,000	12,000	11,800	12,000
A42120	Cable Fees	178,806	-	-	-	-	-	-
A42X	**Licenses & Permits**	**411,002**	**205,681**	**286,772**	**227,000**	**227,000**	**226,304**	**227,000**
A43000	Fines	-	5,950	2,293	-	-	3,391	-
A43X	**Fines and Forfeitures**	**-**	**5,950**	**2,293**	**-**	**-**	**3,391**	**-**
A45010	Affected Area Comp Fee	2,492,826	2,435,825	1,545,796	1,200,000	1,200,000	1,015,629	1,200,000
A45040	CDBG Revenue	-	7,184	-	-	-	-	-
A45380	Revenue From Municipalities	10,000	-	-	-	-	-	-
A45X	**Intergovernmental**	**2,502,826**	**2,443,009**	**1,545,796**	**1,200,000**	**1,200,000**	**1,015,629**	**1,200,000**
A46010	Fees	6,375	6,800	7,625	7,125	7,125	7,375	7,125
A46X	**Charges for Services**	**6,375**	**6,800**	**7,625**	**7,125**	**7,125**	**7,375**	**7,125**
A49920	Transfers From Other Funds	575,104	585,382	553,810	2,804,000	2,804,000	-	2,072,000
A49X	**Transfers .**	**575,104**	**585,382**	**553,810**	**2,804,000**	**2,804,000**	**-**	**2,072,000**
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44030	Other Rentals	-	320,000	-	-	-	-	-
A48010	Interest	3,936	2,108	15,556	-	-	83,983	-
A48020	Indirect Cost Allocation	4,731,079	4,125,410	5,016,566	4,789,903	4,789,903	3,801,043	4,737,182
A48030	Off Track Betting Fees	167,811	178,462	201,916	150,000	150,000	173,089	175,000
A48320	Proceeds From Sale Of Assets	182,569	147,311	161,847	130,000	130,000	172,789	130,000
A48330	Vending Machines Commissions	-	8,310	30,501	-	-	24,331	-
A49910	All Other Miscellaneous Revenue	430,420	462,446	492,000	400,000	400,000	425,314	400,000
AHM	**Miscellaneous .**	**5,520,315**	**5,248,547**	**5,922,886**	**5,474,403**	**5,474,403**	**4,685,049**	**5,446,682**
AH4X	**Total Revenue**	**118,250,976**	**115,536,115**	**126,484,557**	**133,626,607**	**133,626,607**	**122,336,119**	**137,216,998**

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Board_M10X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,005,691	1,027,751	1,041,654	1,069,351	1,069,351	1,038,648	1,146,573
A51140	Overtime Salaries And Wages	-	-	422	-	-	-	-
A51180	Special Pay	9,803	10,315	10,039	10,250	10,250	10,289	10,542
A51220	Vacation payout	2,604	-	-	-	-	-	-
A51240	Opt Out Premium	6,923	7,500	6,000	6,000	6,000	6,231	6,000
AH5X	**Personnel**	**1,025,021**	**1,045,566**	**1,058,116**	**1,085,601**	**1,085,601**	**1,055,168**	**1,163,115**
A61010	Office Supplies	1,667	1,865	2,121	2,500	2,500	2,300	3,500
A61040	Operational Supplies	1,400	697	358	2,000	2,000	619	-
AH6X	**Commodities**	**3,068**	**2,562**	**2,479**	**4,500**	**4,500**	**2,919**	**3,500**
A74080	H/L/D Employee Benefits	260,007	268,361	279,412	306,475	306,475	299,309	344,546
A74100	Retirement Benefits/FICA	74,771	76,174	76,285	82,589	82,589	75,784	88,991
A74110	Retirement Benefits/IMRF	85,115	80,831	49,491	51,420	51,420	36,258	36,065
AH74X	**Benefits .**	**419,893**	**425,366**	**405,187**	**440,484**	**440,484**	**411,351**	**469,602**
A71110	Auditing And Accounting	160,609	170,000	175,900	185,000	185,000	221,915	185,000
A71130	Court Reporters	2,634	2,440	3,205	2,800	2,800	2,141	3,300
A71230	Software & Online Services	-	-	24,102	24,105	24,105	24,464	25,200
A71450	Mileage Reimbursement	13,000	11,935	12,075	15,000	15,000	13,457	15,000
A71470	Employee Relations	-	37	39	50	50	144	50
A71500	Trips And Training	-	-	1,226	500	500	483	500
A71810	Dues And Subscriptions	17,391	31,287	23,671	27,500	27,500	31,140	55,000
A71840	Publications & Legal Notices	501	533	1,949	1,000	1,000	119	1,000
A71950	Cellular Phones	13,837	16,003	10,586	20,000	20,000	13,620	20,000
A71955	Cell Phone Allowance	-	-	-	-	-	125	-
A71960	Data/Telecommunications	7,412	5,710	1,282	7,000	7,000	111	-
A72520	Record Storage	-	493	55	350	350	55	350
A72530	Equipment Rental	2,024	1,931	1,535	2,500	2,500	1,691	1,800
A72720	Affordable Housing Advocacy	-	-	-	-	398,816	-	-
A79905	Board Chairman Expenses	1,133	228	977	3,000	3,000	417	3,000
A79910	Board Expenses	103	-	-	-	-	-	-
A79915	Constituent Services	83,953	54,542	62,179	97,000	97,000	73,448	97,000
A79920	Transfers Other Funds	-	-	31,717	31,717	31,717	6,408	32,700
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	507,669	622,170
A79940	Miscell Contractual Services	10,000	17,536	-	-	-	18	-
A79950	All Other Miscellaneous	10,226	4,760	4,842	10,000	10,000	2,760	10,000
AH7X	**Contractuals**	**322,823**	**397,737**	**528,795**	**1,061,752**	**1,460,568**	**900,184**	**1,072,070**
A84030	Computer Equipment	-	-	-	1,950	-	-	6,408
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**1,950**	**-**	**-**	**6,408**
AHEX	**Total Expenses**	**1,770,805**	**1,871,231**	**1,994,577**	**2,594,287**	**2,991,153**	**2,369,622**	**2,714,696**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	596,105	550,000	550,000	650,000	100,000	18%
A42X Licenses & Permits	58,764	0	0	0	0	0%
A46X Charges for Services	7,250	7,125	7,125	7,125	0	0%
AH4X Total Revenue	**662,118**	**557,125**	**557,125**	**657,125**	**100,000**	**18%**
AH7X Contractuals	205,173	665,947	1,064,763	654,870	(11,077)	-2%
AHEX Total Expenses	**205,173**	**665,947**	**1,064,763**	**654,870**	**(11,077)**	**-2%**

BUDGET HIGHLIGHTS:

- All funds will be allocated and expended in accordance with the Video Gaming Revenue Policy.
- Revenue from Video Gaming (41195) is up $100,000 in FY2019.
- Transfers to Other Funds (79920) consists of $32,700 that will be transferred to Community Development to cover administrative costs associated with grant management for Video Gaming Revenue.

F101 General Fund Video Gambling

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	611,676	650,000
A41X	**Taxes**	**471,374**	**665,947**	**596,105**	**550,000**	**550,000**	**611,676**	**650,000**
A42020	Amusement Devices	-	-	58,764	-	-	-	-
A42X	**Licenses & Permits**	**-**	**-**	**58,764**	**-**	**-**	**-**	**-**
A46010	Fees	6,375	6,800	7,250	7,125	7,125	7,250	7,125
A46X	**Charges for Services**	**6,375**	**6,800**	**7,250**	**7,125**	**7,125**	**7,250**	**7,125**
AH4X	**Total Revenue**	**477,749**	**672,747**	**662,118**	**557,125**	**557,125**	**618,926**	**657,125**

F101 General Fund Video Gambling

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72720	Affordable Housing Advocacy	-	-	-	-	398,816	-	-
A79920	Transfers Other Funds	-	-	31,717	31,717	31,717	6,408	32,700
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	506,495	622,170
AH7X	**Contractuals**	**-**	**80,303**	**205,173**	**665,947**	**1,064,763**	**512,903**	**654,870**
AHEX	**Total Expenses**	**-**	**80,303**	**205,173**	**665,947**	**1,064,763**	**512,903**	**654,870**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	406,125	350,000	350,000	250,000	(100,000)	-29%
A42X Licenses & Permits	129,270	110,200	110,200	110,200	0	0%
A45X Intergovernmental	54,945	0	0	50,000	50,000	0%
A46X Charges for Services	447,448	472,800	472,800	417,200	(55,600)	-12%
AHM Miscellaneous	20,248	12,500	12,500	17,500	5,000	40%
AH4X Total Revenue	**1,058,035**	**945,500**	**945,500**	**844,900**	**(100,600)**	**-11%**
AH5X Personnel	1,956,490	2,059,416	2,059,416	1,992,158	(67,258)	-3%
AH6X Commodities	64,670	161,600	161,600	110,582	(51,018)	-32%
AH74X Benefits	776,215	781,589	781,589	732,828	(48,761)	-6%
AH7X Contractuals	815,999	1,194,934	1,194,934	1,041,574	(153,360)	-13%
AH8X Capital Expenditures	0	4,000	0	4,000	0	0%
AHEX Total Expenses	**3,613,374**	**4,201,539**	**4,197,539**	**3,881,142**	**(320,397)**	**-8%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	37	37	37*
Part Time	4	1	0

* One GIS Cadastral Clerk Position has been vacant since FY2015 and is unfunded for FY2019

BUDGET HIGHLIGHTS:

- Going into FY2018, the County Clerk's Office had eliminated a vacant full time administrative position as part of a 2% cut, but during FY2018 converted one part time administrative clerk position and two seasonal election clerk positions to one full time election clerk position as part of a cost neutral reorganization.
- Based on prior year actuals, $50,000 of revenue was added to Other State Funds (45350).
- ↓ There is a $100,000 decline in Tax Sale/Redemption (41150) revenue, as this year's inventory of properties shows a decline.
- ↓ Based on historical actuals which reflect a steady decline, Redemption Fees (46180) decreased by $50,000.
- ↓ Due to FY2019 not being a Federal Election year election related expenses, such as Overtime (51140) and Postage (72820) decreased. The reduction of election expenses amounts to approximately $720,000.
- ↑ Equipment Maintenance (72280) increased by $95,200 due to contractual increases compared to FY2018 for the County Clerk's e-pollbooks and other election equipment.

- As part of the budget, the County Clerk's new program request for archival preservation of historical County Board and vital record books at a cost of $85,547 is found in the Corporate Capital Improvement Plan.
- As part of the budget, the County Clerk's new program request for American Disability Act compliant voting equipment replacement at a cost of $560,000 is found in the Corporate Capital Improvement Plan.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41150	Tax Sale/Redemption P I & Cost	367,231	288,789	406,125	350,000	350,000	412,574	250,000
A41X	**Taxes**	**367,231**	**288,789**	**406,125**	**350,000**	**350,000**	**412,574**	**250,000**
A42030	Marriage Licenses	118,092	131,714	129,000	110,000	110,000	114,726	110,000
A42035	Civil Union Licenses	220	360	270	200	200	540	200
A42X	**Licenses & Permits**	**118,312**	**132,074**	**129,270**	**110,200**	**110,200**	**115,266**	**110,200**
A45350	Other State Funds	265,455	126,135	54,945	-	-	197,136	50,000
A45X	**Intergovernmental**	**265,455**	**126,135**	**54,945**	**-**	**-**	**197,136**	**50,000**
A46170	Marriage Certificates	54,436	60,472	60,366	54,000	54,000	59,024	54,000
A46171	Marriage Certificates Additional Copy	11,840	11,702	11,614	11,400	11,400	11,260	11,400
A46175	Civil Union Certificates	58	112	112	-	-	168	-
A46176	Civil Union Certificates Additional Copy	4	18	12	-	-	36	-
A46180	Redemption Fees	196,938	183,078	162,162	200,000	200,000	133,623	150,000
A46190	Registrations by mail	21,260	20,260	19,390	17,000	17,000	21,540	19,000
A46191	Notary Registrations over the counter	2,410	2,585	2,460	2,400	2,400	2,835	2,400
A46195	Assumed Business Name Registrations	4,500	4,645	4,535	4,600	4,600	4,150	4,600
A46196	Assumed Business Name Withdrawals	72	86	92	-	-	59	-
A46200	Death Certificates	10,104	10,192	10,864	10,000	10,000	11,056	10,000
A46201	Death Certificates additional copy	4,682	4,688	4,513	4,300	4,300	4,568	4,300
A46202	Death Certificates genealogy copy	645	438	488	500	500	460	500
A46210	Birth Certificates	104,064	110,616	107,996	109,000	109,000	102,856	105,000
A46211	Birth Certificates additional copy	14,554	13,990	13,687	14,000	14,000	13,492	13,000
A46220	Certifications	372	1,246	736	500	500	567	500
A46221	Certificates of Authority	794	566	458	600	600	384	500
A46230	Copies Of County Clerk Records	341	764	755	600	600	835	600
A46240	Miscellaneous County Clerk Fees	10,278	7,692	8,734	8,000	8,000	7,495	8,000
A46430	Tax Sale Costs	13,132	11,496	13,096	13,000	13,000	10,982	10,000
A46860	Tax Sale Certificate Assignmnt	3,680	6,360	2,540	2,000	2,000	1,110	500
A46870	Tax Deeds $5	270	675	560	400	400	330	400
A46880	Tax Sale Notices	29,979	25,399	21,344	20,000	20,000	24,192	22,000
A46890	Tax Sale Certif Cancel	15	1,059	15	-	-	3	-
A46900	Economic Interest Filing	780	225	850	500	500	120	500
A46910	Clerk Over-Payments	1	12	70	-	-	2	-
A46X	**Charges for Services**	**485,209**	**478,375**	**447,448**	**472,800**	**472,800**	**411,146**	**417,200**
A48010	Interest	6,966	11,192	17,433	10,000	10,000	23,211	15,000
A49910	All Other Miscellaneous Revenue	2,441	2,265	2,815	2,500	2,500	1,085	2,500
AHM	**Miscellaneous .**	**9,407**	**13,457**	**20,248**	**12,500**	**12,500**	**24,296**	**17,500**
AH4X	**Total Revenue**	**1,245,613**	**1,038,829**	**1,058,035**	**945,500**	**945,500**	**1,160,418**	**844,900**

F101 General Fund County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,781,660	1,948,777	1,897,575	1,987,477	1,987,477	1,934,018	2,061,274
A51120	Permanent PT Salaries/Wages	28,296	23,492	10,875	19,405	19,405	289	-
A51135	Payroll Contingency	-	-	-	-174,647	-174,647	-	-169,000
A51140	Overtime Salaries And Wages	6,291	39,640	8,933	40,692	40,692	23,436	21,599
A51160	Holiday Pay	565	-	496	-	-	235	-
A51190	Judges Of Election	13,219	17,302	2,483	136,430	136,430	31,502	68,000
A51200	Temporary PT Salaries/Wages	-	23,250	10,585	42,558	42,558	7,558	10,285
A51220	Vacation payout	4,593	255	5,672	-	-	1,074	-
A51230	Sick Payout	3,388	-	6,317	-	-	2,640	-
A51240	Opt Out Premium	6,577	8,769	5,769	7,500	7,500	6,173	-
A51260	Incentive payments	-	-	7,786	-	-	-	-
AH5X	**Personnel**	**1,844,589**	**2,061,484**	**1,956,490**	**2,059,416**	**2,059,416**	**2,006,924**	**1,992,158**
A61020	Computer Supplies	-	-	-	3,000	3,000	-	3,000
A61030	Books Manuals And Periodicals	-	-	-	300	300	-	300
A61040	Operational Supplies	58,657	27,135	36,475	57,500	57,500	36,696	56,500
A61050	Election Supplies	39,948	102,811	27,257	100,000	100,000	74,003	50,000
A61080	Food and Provisions	164	-	179	-	-	-	-
A65090	Gasoline	327	541	269	800	800	632	782
A65120	Automobile Repairs and Maintenance	69	1,204	490	-	-	655	-
AH6X	**Commodities**	**99,165**	**131,690**	**64,670**	**161,600**	**161,600**	**111,985**	**110,582**
A74080	H/L/D Employee Benefits	434,311	440,975	441,781	436,879	436,879	408,442	422,146
A74100	Retirement Benefits/FICA	135,503	148,151	143,490	157,539	157,539	148,224	152,939
A74110	Retirement Benefits/IMRF	187,889	202,341	190,944	187,170	187,170	189,340	157,743
AH74X	**Benefits .**	**757,703**	**791,467**	**776,215**	**781,589**	**781,589**	**746,006**	**732,828**
A71115	Judges of Elections	536,321	544,246	254,064	462,300	462,300	66,392	250,580
A71450	Mileage Reimbursement	2,683	4,354	1,749	4,600	4,600	5,756	4,600
A71470	Employee Relations	710	117	108	800	800	-	800
A71500	Trips And Training	785	870	200	12,000	12,000	351	17,000
A71650	Security Services	-	-	71	-	-	-	-
A71810	Dues And Subscriptions	1,248	1,297	1,313	3,000	3,000	1,278	3,000
A71840	Publications & Legal Notices	47,320	58,867	35,686	85,000	85,000	59,532	64,000
A71950	Cellular Phones	1,161	1,565	226	1,600	1,600	-	1,600
A71960	Data/Telecommunications	-	36,967	43,882	7,600	7,600	51,030	60,000
A71970	Courier Services	1,134	1,577	1,364	2,000	2,000	1,487	2,000
A72050	Title Searches	24,315	16,660	19,809	16,700	16,700	17,130	25,500
A72210	Motor Vehicle Maintenance & Repairs	-	5	-	-	-	-	-
A72280	Equipment Maintenance	293,188	199,872	354,461	337,800	337,800	347,984	433,000
A72510	Building Rentals	1,960	1,950	1,300	4,100	4,100	5,804	4,100
A72520	Record Storage	-	1,096	737	754	754	775	754
A72530	Equipment Rental	-	-	-	1,300	1,300	-	1,300

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72560	All Other Rentals	13,334	26,993	19,858	19,840	19,840	18,505	19,840
A72810	Credit Card Fees	-	-	-	-	-	25	-
A72815	Bank Service Charges	8,887	9,294	9,106	9,000	9,000	8,045	9,000
A72820	Postage	1,797	86,104	14,863	90,000	90,000	82,812	20,000
A72830	Printing Services	16,537	60,370	13,614	60,000	60,000	40,977	50,000
A72950	Registrars Fees	11,497	12,302	11,932	13,000	13,000	11,819	13,000
A75020	Real Estate Taxes	570	627	1,321	1,500	1,500	601	1,500
A79940	Miscell Contractual Services	30,442	57,013	30,320	62,040	62,040	60,776	60,000
A79950	All Other Miscellaneous	-	-	18	-	-	81	-
AH7X	**Contractuals**	**993,888**	**1,122,145**	**815,999**	**1,194,934**	**1,194,934**	**781,161**	**1,041,574**
A84030	Computer Equipment	-	-	-	4,000	-	-	4,000
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**4,000**	**-**	**-**	**4,000**
AHEX	**Total Expenses**	**3,695,346**	**4,106,787**	**3,613,374**	**4,201,539**	**4,197,539**	**3,646,076**	**3,881,142**

LakeCounty

Financial and Administrative Committee

Facilities and Construction

DEPARTMENT PURPOSE: The Facilities and Construction Department supports the overall mission of the County by managing the construction, modification, and maintenance of county facilities and maintaining a safe, productive, and efficient work environment.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	55,218	65,000	65,000	0	(65,000)	-100%
AHM Miscellaneous	60	0	0	0	0	0%
AH4X Total Revenue	**55,278**	**65,000**	**65,000**	**0**	**(65,000)**	**-100%**
AH5X Personnel	2,157,918	2,583,653	2,583,653	2,979,637	395,984	15%
AH6X Commodities	484,194	437,000	437,000	601,000	164,000	38%
AH74X Benefits	1,075,920	1,253,636	1,253,636	1,290,847	37,211	3%
AH7X Contractuals	4,534,152	5,526,081	5,664,133	6,214,229	688,148	12%
AH8X Capital Expenditures	153,224	15,250	0	131,243	115,993	761%
AHEX Total Expenses	**8,405,408**	**9,815,620**	**9,938,422**	**11,216,956**	**1,401,336**	**14%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	56	61	64
Part Time	0	2	2

BUDGET HIGHLIGHTS:

- The Facilities and Construction Department was formerly a part of Finance & Administrative Services (FAS). The current budget includes all Facilities Management and Construction Management revenue and expenses.
- Personnel (5X) costs increased due to the upgrading of a Construction/Facilities Technician position to a Director for the new department, moving three positions from an FAS management center and a full year of costs for the five custodian positions that were added in FY2018. In FY2018, the new custodian positions were budgeted for a partial year as they were needed for the new court tower that opened in summer 2018. Benefit Costs (74X) are also adjusted accordingly.
- Commodities (6X) increased largely due to costs related to a full year of new and recent county facilities: the new court tower, the Evidence Processing Facility, and Depke in Vernon Hills. These increases include Operational Supplies (61040) of $40,000 and Building, Grounds Maintenance Supplies (63010) of $100,000.
- Contratuals (7X) also increased largely due to the expanded maintenance costs of the new and recent facilities noted earlier. These increases include:
  - $200,000 in Electricity (71920);
  - $30,000 in Water & Sewer Charges (71930);
  - $45,000 in Data/Telecommunications (71960);

- $200,000 in Building & Grounds Maintenance & Repairs (72250);
- $50,000 in Major Building Repairs (72255); and
- $80,000 in Testing and Inspections Services (73170) for fire extinguisher and sprinkler testing and inspection services.

↑ Capital Expenditures (8X) are increasing by $115,993 for scheduled vehicle and computer replacements, additional technology equipment – such as wireless access points for the older Depke facility, a 50" monitor, and a speakerphone, and floor scrubbers and lifts for the new tower.

↑ Software and Online Services (71230) increased by $37,000 to account for increases in Mobile App maintenance, and other software price increases.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Facilities_M15X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46015	Parking garage fees	65,991	62,464	55,218	65,000	65,000	-	-
A46X	**Charges for Services**	**65,991**	**62,464**	**55,218**	**65,000**	**65,000**	**-**	**-**
A49910	All Other Miscellaneous Revenue	90	130	60	-	-	-	-
AHM	**Miscellaneous .**	**90**	**130**	**60**	**-**	**-**	**-**	**-**
AH4X	**Total Revenue**	**66,081**	**62,594**	**55,278**	**65,000**	**65,000**	**-**	**-**

F101 General Fund Facilities_M15X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	2,058,048	2,142,466	2,006,760	2,410,736	2,410,736	-	3,133,678
A51120	Permanent PT Salaries/Wages	-	-	24,335	32,119	32,119	-	33,052
A51135	Payroll Contingency	-	-	-	-	-	-	-342,868
A51140	Overtime Salaries And Wages	159,150	123,254	110,664	139,298	139,298	-	154,275
A51160	Holiday Pay	4,753	4,758	6,010	-	-	-	-
A51210	Performance Appraisals	4,505	-	-	-	-	-	-
A51220	Vacation payout	7,529	18,955	5,080	-	-	-	-
A51230	Sick Payout	3,478	15,036	3,569	-	-	-	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	-	1,500
AH5X	**Personnel**	**2,238,963**	**2,305,969**	**2,157,918**	**2,583,653**	**2,583,653**	**-**	**2,979,637**
A61010	Office Supplies	2,432	2,971	1,653	1,000	1,000	-	1,000
A61040	Operational Supplies	106,450	126,377	113,738	100,000	100,000	-	140,000
A61060	Clothing And Uniforms	16,218	18,438	11,269	28,000	28,000	-	35,000
A61110	Tool Allowance	-	-	4,530	-	-	-	9,000
A63010	Building, Grounds Maintenance Supplies	331,161	282,300	345,514	300,000	300,000	-	400,000
A65090	Gasoline	5,073	5,080	5,227	5,000	5,000	-	7,000
A65100	Diesel Fuel	764	514	198	1,000	1,000	-	1,000
A65130	Small Tools	1,516	-	2,065	2,000	2,000	-	8,000
AH6X	**Commodities**	**463,615**	**435,680**	**484,194**	**437,000**	**437,000**	**-**	**601,000**
A74080	H/L/D Employee Benefits	791,829	737,292	696,269	795,548	795,548	-	833,834
A74100	Retirement Benefits/FICA	166,779	171,764	160,687	197,652	197,652	-	224,572
A74110	Retirement Benefits/IMRF	234,928	235,839	218,963	260,437	260,437	-	232,441
AH74X	**Benefits .**	**1,193,536**	**1,144,896**	**1,075,920**	**1,253,636**	**1,253,636**	**-**	**1,290,847**
A71150	Consultants	5,412	37,137	59,757	30,000	30,000	-	30,000
A71230	Software & Online Services	3,405	10,522	14,119	28,000	28,000	-	65,000
A71450	Mileage Reimbursement	297	32	231	1,500	1,500	-	500
A71470	Employee Relations	19	218	278	1,425	1,425	-	1,625
A71500	Trips And Training	1,279	3,385	462	9,000	9,000	-	18,000
A71610	Pest Control	11,789	13,540	11,555	10,000	10,000	-	15,000
A71630	Garbage Disposal	55,979	47,170	49,766	65,000	65,000	-	75,000
A71650	Security Services	280,098	309,955	284,461	283,000	283,000	-	300,000
A71670	Contracted Custodial Service .	-	-	153,436	258,000	258,000	-	235,000
A71810	Dues And Subscriptions	-	-	1	1,000	1,000	-	-
A71910	Gas For Heating	378,622	338,898	374,741	600,000	600,000	-	600,000
A71920	Electricity	1,235,162	1,348,882	1,459,932	1,600,000	1,600,000	-	1,800,000
A71930	Water And Sewer Charges	195,981	242,853	304,808	290,000	290,000	-	320,000
A71940	Telephone	7,163	6,976	6,228	10,000	10,000	-	7,000
A71950	Cellular Phones	6,943	7,012	6,496	12,000	12,000	-	12,000
A71955	Cell Phone Allowance	960	960	960	960	960	-	2,100
A71960	Data/Telecommunications	9,658	4,617	3,643	5,000	5,000	-	50,000

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71965	Radio Fees	-	-	3,597	3,960	3,960	-	6,768
A71970	Courier Services	442	661	359	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	14,861	19,038	9,873	9,000	9,000	-	9,000
A72220	Elevator Maintenance & Repairs	180,921	191,888	324,143	260,000	280,468	-	270,000
A72250	Bldg & Grounds Maintenance & Repairs	814,393	1,139,348	835,235	1,100,000	1,125,947	-	1,300,000
A72255	Major Bldg Repairs	-	-	-	250,000	341,637	-	300,000
A72510	Building Rentals	465,630	466,049	427,882	408,000	408,000	-	415,000
A72530	Equipment Rental	4,871	4,658	6,912	5,000	5,000	-	5,000
A72560	All Other Rentals	30,670	28,145	25,219	31,236	31,236	-	41,236
A72840	Temporary Employment Services	11,838	-	-	-	-	-	-
A72935	Permits and Licenses Expense	6,348	4,594	705	4,000	4,000	-	6,000
A73170	Testing and Inspections Services	19,772	82,048	169,350	250,000	250,000	-	330,000
A79940	Miscell Contractual Services	128,784	138,844	-	-	-	-	-
AH7X	**Contractuals**	**3,871,297**	**4,447,429**	**4,534,152**	**5,526,081**	**5,664,133**	**-**	**6,214,229**
A82020	Building Improvements	583,527	350,921	133,071	-	-	-	-
A83010	Motor Vehicles	-	-	-	-	-	-	93,000
A84010	Construction & Maintenance Equipment	22,525	4,792	11,453	15,250	-	-	23,000
A84030	Computer Equipment	-	-	-	-	-	-	15,243
A84040	Computer System Software	-	-	8,700	-	-	-	-
AH8X	**Capital Expenditures**	**606,052**	**355,713**	**153,224**	**15,250**	**-**	**-**	**131,243**
AHEX	**Total Expenses**	**8,373,462**	**8,689,688**	**8,405,408**	**9,815,620**	**9,938,422**	**-**	**11,216,956**

LakeCounty

Financial and Administrative Committee

Finance & Administrative Services

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	0	0	0	65,000	65,000	0%
AHM Miscellaneous	195,721	220,000	220,000	220,000	0	0%
AH4X Total Revenue	**195,721**	**220,000**	**220,000**	**285,000**	**65,000**	**30%**
AH5X Personnel	1,784,191	1,781,977	1,781,977	1,596,523	(185,454)	-10%
AH6X Commodities	110,949	172,000	172,000	128,500	(43,500)	-25%
AH74X Benefits	651,491	631,119	631,119	575,182	(55,938)	-9%
AH7X Contractuals	868,170	973,109	973,109	966,589	(6,520)	-1%
AH8X Capital Expenditures	0	0	0	241,614	241,614	0%
AHEX Total Expenses	**3,414,801**	**3,558,206**	**3,558,206**	**3,508,408**	**(49,798)**	**-1%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	26	26	24
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- Revenues (4X) from support services are projected to be flat in FY2019.
- Personnel (5X), Benefits (74X) and Contractual (8X) decreased due to moving three positions from an FAS management center to the new Facilities and Construction Department. One additional Finance position was added through the new program request process.
- Operating Supplies (61040) decreased by $35,000 to reflect historic paper usage and costs.
- Capital Expenses (8X) increased $11,527 for scheduled computer equipment replacements and $230,087 for a replacement high volume printer for Support Services.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected
Document Production Expenditures per Copy	$0.025	$0.029	$0.024	$0.032	$0.029
GFOA Distinguished Presentation Award – Budget	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Presentation Award – CAFR	Yes	Yes	Yes	Yes	Yes

F101 General Fund Finance and Administraive Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46015	Parking garage fees	-	-	-	-	-	38,901	65,000
A46X	**Charges for Services**	**-**	**-**	**-**	**-**	**-**	**38,901**	**65,000**
A49910	All Other Miscellaneous Revenue	242,581	193,594	195,721	220,000	220,000	207,801	220,000
AHM	**Miscellaneous .**	**242,581**	**193,594**	**195,721**	**220,000**	**220,000**	**207,801**	**220,000**
AH4X	**Total Revenue**	**242,581**	**193,594**	**195,721**	**220,000**	**220,000**	**246,702**	**285,000**

F101 General Fund Finance and Administraive Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,857,802	1,733,624	1,750,247	1,924,088	1,924,088	3,820,782	1,743,272
A51120	Permanent PT Salaries/Wages	40,809	27,904	27,882	30,702	30,702	57,589	27,369
A51135	Payroll Contingency	-	-	-	-176,325	-176,325	-	-176,132
A51140	Overtime Salaries And Wages	13	118	284	513	513	145,128	514
A51160	Holiday Pay	-	-	-	-	-	2,462	-
A51180	Special Pay	-	-	-	-	-	120	-
A51210	Performance Appraisals	6,494	2,578	1,510	-	-	193	-
A51220	Vacation payout	11,714	10,996	-	-	-	54,878	-
A51230	Sick Payout	20,633	14,974	-	-	-	33,111	-
A51240	Opt Out Premium	5,423	5,250	4,269	3,000	3,000	4,558	1,500
AH5X	**Personnel**	**1,942,888**	**1,795,443**	**1,784,191**	**1,781,977**	**1,781,977**	**4,118,819**	**1,596,523**
A61010	Office Supplies	434	710	1,468	8,000	8,000	2,126	1,500
A61020	Computer Supplies	1,450	-	-	-	-	-	-
A61040	Operational Supplies	109,254	118,240	108,113	162,000	162,000	271,837	125,000
A61060	Clothing And Uniforms	-	-	-	-	-	13,279	-
A61110	Tool Allowance	-	-	-	-	-	5,018	-
A63010	Building, Grounds Maintenance Supplies	-	-	-	-	-	286,996	-
A65090	Gasoline	1,653	1,281	1,369	2,000	2,000	9,054	2,000
A65100	Diesel Fuel	-	-	-	-	-	1,363	-
A65130	Small Tools	-	-	-	-	-	2,500	-
AH6X	**Commodities**	**112,791**	**120,230**	**110,949**	**172,000**	**172,000**	**592,172**	**128,500**
A74080	H/L/D Employee Benefits	340,562	334,203	351,783	319,090	319,090	1,006,898	323,957
A74100	Retirement Benefits/FICA	139,178	127,012	126,727	135,990	135,990	303,423	123,366
A74110	Retirement Benefits/IMRF	197,555	176,948	172,981	176,040	176,040	397,871	127,859
AH74X	**Benefits .**	**677,295**	**638,163**	**651,491**	**631,119**	**631,119**	**1,708,191**	**575,182**
A71110	Auditing And Accounting	-	1,415	1,415	-	-	725	-
A71150	Consultants	-	18,870	-	2,000	2,000	15,559	-
A71230	Software & Online Services	14,189	13,837	17,804	16,100	16,100	53,165	18,500
A71450	Mileage Reimbursement	2,239	2,628	2,810	3,000	3,000	1,672	3,000
A71470	Employee Relations	239	449	335	725	725	1,170	675
A71500	Trips And Training	40,629	27,109	19,608	37,000	37,000	26,052	32,000
A71610	Pest Control	-	-	-	-	-	13,865	-
A71630	Garbage Disposal	-	-	-	-	-	58,695	-
A71650	Security Services	-	-	-	-	-	232,923	-
A71670	Contracted Custodial Service .	-	-	-	-	-	182,384	-
A71810	Dues And Subscriptions	14,729	7,724	5,163	8,000	8,000	12,691	8,000
A71840	Publications & Legal Notices	6,318	2,822	998	5,000	5,000	1,045	5,000
A71910	Gas For Heating	-	-	-	-	-	380,499	-
A71920	Electricity	-	-	-	-	-	1,553,105	-
A71930	Water And Sewer Charges	-	-	-	-	-	354,057	-

F101 General Fund Finance and Administraive Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71940	Telephone	-	-	-	-	-	7,253	-
A71950	Cellular Phones	762	523	66	1,084	1,084	6,968	84
A71955	Cell Phone Allowance	3,000	2,520	2,680	2,600	2,600	2,705	480
A71960	Data/Telecommunications	-	-	-	-	-	11,178	-
A71965	Radio Fees	-	-	-	-	-	4,407	-
A71970	Courier Services	235	222	225	1,500	1,500	370	750
A72210	Motor Vehicle Maintenance & Repairs	651	771	375	1,000	1,000	12,365	2,000
A72220	Elevator Maintenance & Repairs	-	-	-	-	-	311,437	-
A72250	Bldg & Grounds Maintenance & Repairs	-	-	-	-	-	815,458	-
A72255	Major Bldg Repairs	-	-	-	-	-	256,679	-
A72280	Equipment Maintenance	73,761	60,887	58,452	100,000	100,000	94,882	100,000
A72510	Building Rentals	-	-	-	-	-	351,081	-
A72520	Record Storage	99,581	3,089	2,188	3,000	3,000	8,659	3,000
A72530	Equipment Rental	12,431	31,812	32,816	3,000	3,000	21,924	4,000
A72560	All Other Rentals	-	-	-	-	-	30,804	-
A72820	Postage	783,519	777,096	722,761	788,100	788,100	693,620	788,100
A72830	Printing Services	2,177	129	-	1,000	1,000	-	1,000
A72840	Temporary Employment Services	-	-	-	-	-	10,383	-
A72935	Permits and Licenses Expense	-	-	-	-	-	775	-
A73170	Testing and Inspections Services	-	-	-	-	-	207,161	-
A79940	Miscell Contractual Services	-	-	-	-	-	2,925	-
A79950	All Other Miscellaneous	1,651	-	474	-	-	2,307	-
AH7X	**Contractuals**	**1,056,113**	**951,903**	**868,170**	**973,109**	**973,109**	**5,740,947**	**966,589**
A84030	Computer Equipment	-	-	-	-	-	-	241,614
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**-**	**-**	**-**	**241,614**
AHEX	**Total Expenses**	**3,789,088**	**3,505,740**	**3,414,801**	**3,558,206**	**3,558,206**	**12,160,130**	**3,508,408**

LakeCounty

Financial and Administrative Committee

General Operating Expense

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	17,318	0	0	0	0	0%
A49X Transfers	17,899,978	19,422,856	19,422,856	17,338,193	(2,084,663)	-11%
AHM Miscellaneous	392,378	285,714	285,714	285,714	0	0%
AH4X Total Revenue	**18,309,674**	**19,708,570**	**19,708,570**	**17,623,907**	**(2,084,663)**	**-11%**
AH5X Personnel	387,766	2,104,806	2,104,806	450,000	(1,654,806)	-79%
AH6X Commodities	195	300,000	300,000	242,631	(57,369)	-19%
AH74X Benefits	109,449	390,912	390,912	38,925	(351,987)	-90%
AH7X Contractuals	10,218,748	11,500,822	13,023,570	9,920,901	(1,579,921)	-14%
AH8X Capital Expenditures	3,092,919	10,958,638	13,443,984	8,089,551	(2,869,087)	-26%
AHEX Total Expenses	**13,809,076**	**25,255,178**	**29,263,272**	**18,742,008**	**(6,513,170)**	**-26%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	12	12	0
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- The staffing summary identifies the seven corrections officer positions for managing jail pods and five corrections officer positions for jail transport to the new court tower. These positions were moved to the Sheriff's Office for FY2019.
- Transfers (49X) have decreased in response to a decrease in the County's IMRF and SLEP rates for 2019.
- Expenses to the GOE have decreased for FY2019. Various non-departmental initiatives and expenses not budgeted elsewhere that are still ongoing will be captured through the carryover process.
- Capital Expenditures (8X) reflect a decrease in long term funding of over $3 million because of the contingency in FY2018.

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45360	Program Income - Loans	6,500	1,000	17,318	-	-	-	-
A45400	Revenue From Other Government Bodies	312,735	109,372	-	-	-	-	-
A45X	**Intergovernmental**	**319,235**	**110,372**	**17,318**	**-**	**-**	**-**	**-**
A49920	Transfers From Other Funds	17,951,792	18,016,830	17,899,978	19,422,856	19,422,856	15,886,552	17,338,193
A49X	**Transfers .**	**17,951,792**	**18,016,830**	**17,899,978**	**19,422,856**	**19,422,856**	**15,886,552**	**17,338,193**
A48180	Employee Cost	219	-	-	-	-	-	-
A48350	Return of Grant - First TIme Homebuyers	2,054	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	317,131	287,263	392,378	285,714	285,714	285,714	285,714
AHM	**Miscellaneous .**	**319,404**	**287,263**	**392,378**	**285,714**	**285,714**	**285,714**	**285,714**
AH4X	**Total Revenue**	**18,590,430**	**18,414,466**	**18,309,674**	**19,708,570**	**19,708,570**	**16,172,266**	**17,623,907**

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	-	-	343,497	350,000	350,000	50,000	450,000
A51135	Payroll Contingency	-	-	29,869	1,625,000	1,625,000	-	-
A51140	Overtime Salaries And Wages	-	-	-	104,806	104,806	-	-
A51180	Special Pay	-	-	14,400	-	-	-	-
A51190	Judges Of Election	-	-	-	25,000	25,000	-	-
AH5X	**Personnel**	**-**	**-**	**387,766**	**2,104,806**	**2,104,806**	**50,000**	**450,000**
A61080	Food and Provisions	-	-	195	-	-	-	-
A65180	Miscellaneous Commodities	-	-	-	300,000	300,000	165,000	242,631
AH6X	**Commodities**	**-**	**-**	**195**	**300,000**	**300,000**	**165,000**	**242,631**
A74060	Health Premiums	-	19,111	-	-	-	-	-
A74080	H/L/D Employee Benefits	-	-	82,264	-	-	-	-
A74100	Retirement Benefits/FICA	-	-	25,941	168,668	168,668	-	19,125
A74110	Retirement Benefits/IMRF	-	-	1,244	222,244	222,244	-	19,800
AH74X	**Benefits .**	**-**	**19,111**	**109,449**	**390,912**	**390,912**	**-**	**38,925**
A71140	Legal Services	369,663	153,923	92,592	80,000	405,000	75,492	75,000
A71150	Consultants	137,103	356,413	763,150	1,065,000	1,542,743	706,344	339,616
A71160	Labor Relations Counsel	-	150,000	-	-	-	-	-
A71200	Bank & Trust Services	30	-	-	-	-	-	-
A71230	Software & Online Services	98,797	101,762	104,813	100,100	236,100	411,027	500,282
A71250	Document Imaging	12,234	4,679	3,212	-	4,875	3,565	-
A71330	Medical Fees	54,939	-	-	-	-	-	-
A71415	Recruitment	-	-	47,971	30,000	30,000	16,690	30,000
A71445	Moving Expense Reimbursement	-	-	23,742	20,000	20,000	-	20,000
A71470	Employee Relations	394	530	515	-	-	512	-
A71490	Employment Ads-Help Wanted	-	59,867	-	-	-	2,784	-
A71500	Trips And Training	15,224	1,644	3,733	-	-	9,950	-
A71530	Programs and Services	-	7,356	-	-	-	-	-
A71810	Dues And Subscriptions	14,125	10,000	10,000	-	-	10,000	-
A71840	Publications & Legal Notices	-	23,400	-	25,000	25,000	-	-
A71960	Data/Telecommunications	2,550	6,900	-	-	-	-	-
A71965	Radio Fees	-	-	-	163,000	163,000	-	-
A71970	Courier Services	4,510	-	-	-	-	-	-
A72190	Settlements	-	-	78,859	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	31,102	-	25,000	604,130	31,102	25,000
A72720	Affordable Housing Advocacy	182,622	429,943	141,989	300,000	300,000	260,531	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	104,998	66,879	135,653	95,000	95,000	89,264	95,000
A72810	Credit Card Fees	50,361	51,991	70,177	47,000	47,000	67,730	70,000
A72815	Bank Service Charges	-	1,225	3,776	-	-	6,165	-

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72940	All Other Fees	62,258	62,258	62,258	37,258	37,258	62,258	62,528
A72970	Per Diem Fees	-	-	-	25,000	25,000	-	-
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	-
A73190	Bad Debt Expense	225,000	675,000	-	-	-	-	-
A75010	Bed Tax	-	151,492	-	-	-	-	-
A79920	Transfers Other Funds	12,602,798	8,062,051	8,108,118	8,512,464	8,512,464	7,900,806	7,602,475
A79930	Miscellaneous Contingency	353,574	141,898	100,173	450,000	450,000	152,669	375,000
A79950	All Other Miscellaneous	55,816	57,957	42,018	75,000	75,000	66,666	-
AH7X	**Contractuals**	**14,797,994**	**11,034,268**	**10,218,748**	**11,500,822**	**13,023,570**	**10,299,553**	**9,920,901**
A82020	Building Improvements	-	-	-	-	-	20,000	-
A83010	Motor Vehicles	2,099,242	1,113,367	1,360,304	113,432	1,631,403	1,376,009	118,364
A84010	Construction & Maintenance Equipment	-	-	42,083	-	15,250	23,575	-
A84020	Radios & Electronic Equipment	129,989	31,515	118,371	-	21,090	12,177	-
A84030	Computer Equipment	625,981	686,250	901,821	69,821	673,690	199,925	-
A84035	PEG Capital	64,134	47,744	20,303	-	-	39,201	-
A84040	Computer System Software	-	-	31,403	-	-	16,585	-
A84045	Security Equipment	-	-	324,609	-	-	-	-
A84050	Laboratory Equipment	-	-	4,980	-	-	-	-
A84060	Furniture And Office Equipment	19,794	37,208	42,005	-	75,144	66,113	-
A85040	Replacements	98,057	78,559	247,041	-	252,022	248,234	-
A85045	Contingency for reductions/capital	-	-	-	4,658,385	4,658,385	-	-
A85055	Long Term Facility Funding	-	-	-	6,117,000	6,117,000	-	7,500,000
A85070	All Other Capital Outlay	-	-	-	-	-	-	471,187
AH8X	**Capital Expenditures**	**3,037,197**	**1,994,643**	**3,092,919**	**10,958,638**	**13,443,984**	**2,001,818**	**8,089,551**
AHEX	**Total Expenses**	**17,835,192**	**13,048,022**	**13,809,076**	**25,255,178**	**29,263,272**	**12,516,371**	**18,742,008**

Financial and Administrative Committee

Human Resources

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	50	0	0	0	0	0%
AHM Miscellaneous	1,018	0	0	0	0	0%
AH4X Total Revenue	**1,068**	**0**	**0**	**0**	**0**	**0%**
AH5X Personnel	864,165	974,794	974,794	1,058,576	83,782	9%
AH6X Commodities	10,785	14,247	14,247	14,247	0	0%
AH74X Benefits	315,913	346,595	346,595	381,183	34,589	10%
AH7X Contractuals	533,138	517,736	517,736	607,736	90,000	17%
AH8X Capital Expenditures	0	1,949	0	16,181	14,232	730%
AHEX Total Expenses	**1,724,000**	**1,855,320**	**1,853,371**	**2,077,923**	**222,603**	**12%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	13.5	13.5	14.5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- Contractuals (7X) increased by $90,000 primarily because of an increase in Tuition Reimbursement (71430) of $30,000 to account for higher utilization in FY2018 and an increase in Consultants (71150) of $60,000 for a compensation study.
- Personnel (5X) and Benefits (74X) include a new Human Resources Recruiter position which was added through the new program request process.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Average Days to Fill a Position Vacancy	63	63	60	60
Payroll Adjustments	109	82	88	90

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45400	Revenue From Other Government Bodies	44,430	1,454	50	-	-	17,729	-
A45X	**Intergovernmental**	**44,430**	**1,454**	**50**	**-**	**-**	**17,729**	**-**
A48010	Interest	-	-	-	-	-	333	-
A48200	Unemployment Insurance	-	1,039	-	-	-	-	-
A48210	Workman Comp-Liability	-	1,033	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,594	1,565	1,018	-	-	788	-
AHM	**Miscellaneous .**	**1,594**	**3,637**	**1,018**	**-**	**-**	**1,121**	**-**
AH4X	**Total Revenue**	**46,024**	**5,091**	**1,068**	**-**	**-**	**18,850**	**-**

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	905,044	912,162	858,604	966,423	966,423	847,473	1,050,187
A51140	Overtime Salaries And Wages	5,705	2,945	2,561	5,371	5,371	2,746	5,389
A51200	Temporary PT Salaries/Wages	-	15,243	-	-	-	11,243	-
A51210	Performance Appraisals	911	-	-	-	-	-	-
A51220	Vacation payout	-	14,976	-	-	-	-	-
A51230	Sick Payout	-	10,892	-	-	-	-	-
A51240	Opt Out Premium	3,000	3,000	3,000	3,000	3,000	3,115	3,000
AH5X	**Personnel**	**914,660**	**959,218**	**864,165**	**974,794**	**974,794**	**864,577**	**1,058,576**
A61010	Office Supplies	4,978	4,966	3,621	3,250	3,250	3,909	3,250
A61040	Operational Supplies	12,088	8,111	7,122	10,997	10,997	4,133	10,997
A61130	Wellness Equipment/Supplies	-	2,111	42	-	-	-	-
A62010	Medical Supplies	-	-	0	-	-	159	-
A65180	Miscellaneous Commodities	-	25	-	-	-	-	-
AH6X	**Commodities**	**17,065**	**15,214**	**10,785**	**14,247**	**14,247**	**8,202**	**14,247**
A74080	H/L/D Employee Benefits	179,202	172,846	171,583	173,750	173,750	168,820	222,538
A74100	Retirement Benefits/FICA	65,103	66,938	60,346	74,577	74,577	60,017	78,448
A74110	Retirement Benefits/IMRF	93,135	92,720	83,984	98,267	98,267	79,892	80,197
AH74X	**Benefits .**	**337,440**	**332,504**	**315,913**	**346,595**	**346,595**	**308,729**	**381,183**
A71150	Consultants	156,736	107,618	86,832	110,000	110,000	19,080	170,000
A71160	Labor Relations Counsel	308,492	259,925	243,273	185,519	185,519	214,577	185,519
A71230	Software & Online Services	-	-	90	-	-	-	-
A71420	Employee Physicals	500	-	-	-	-	667	-
A71430	Tuition Reimbursement	32,142	25,806	41,801	39,000	39,000	50,145	69,000
A71450	Mileage Reimbursement	1,446	476	806	2,250	2,250	636	2,250
A71465	Employee Service Awards	27,700	24,365	23,325	32,000	32,000	19,330	32,000
A71470	Employee Relations	8,206	6,674	6,828	8,450	8,450	5,095	8,450
A71480	Management Enhancement	61,859	66,388	93,392	100,000	100,000	61,975	100,000
A71490	Employment Ads-Help Wanted	16,167	11,657	12,339	15,100	15,100	12,830	15,100
A71500	Trips And Training	13,458	16,575	11,611	10,000	10,000	2,013	10,000
A71810	Dues And Subscriptions	6,524	7,356	6,602	7,000	7,000	8,434	7,000
A71950	Cellular Phones	1,521	1,335	629	1,500	1,500	502	1,500
A71955	Cell Phone Allowance	2,340	2,180	1,780	2,270	2,270	1,380	2,270
A71970	Courier Services	552	474	680	800	800	1,236	800
A72140	Unemployment Compensation	-51,285	-	-	-	-	-	-
A72180	Insurance Claims	-	163	-	-	-	-	-
A72520	Record Storage	-	1,342	1,502	1,600	1,600	1,439	1,600
A72530	Equipment Rental	1,198	1,446	1,183	2,247	2,247	1,407	2,247
A72940	All Other Fees	-	-	467	-	-	-	-
A79950	All Other Miscellaneous	-	11	-	-	-	-	-
AH7X	**Contractuals**	**587,557**	**533,791**	**533,138**	**517,736**	**517,736**	**400,745**	**607,736**

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A84030	Computer Equipment	-	-	-	1,949	-	-	16,181
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**1,949**	**-**	**-**	**16,181**
AHEX	**Total Expenses**	**1,856,722**	**1,840,727**	**1,724,000**	**1,855,320**	**1,853,371**	**1,582,254**	**2,077,923**

Information Technology

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	154,500	140,940	140,940	140,040	(900)	-1%
AHM Miscellaneous	26,081	6,956	6,956	7,164	208	3%
AH4X Total Revenue	**180,581**	**147,896**	**147,896**	**147,204**	**(692)**	**0%**
AH5X Personnel	4,680,909	4,797,785	4,797,785	4,488,693	(309,091)	-6%
AH6X Commodities	43,924	46,750	46,750	46,750	0	0%
AH74X Benefits	1,547,043	1,640,024	1,640,024	1,521,595	(118,429)	-7%
AH7X Contractuals	4,947,453	6,259,579	6,309,579	7,092,749	833,170	13%
AH8X Capital Expenditures	0	141,072	0	222,521	81,449	58%
AHEX Total Expenses	**11,219,329**	**12,885,210**	**12,794,138**	**13,372,308**	**487,098**	**4%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	61	61	61
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Software & Online Services (71230) increased by $525,185. The detail on this line item is attached.
- ↓ Personnel (5X) expenses are down based on staff turnover.
- ↓ For purposes of better tracking, all staff augmentation costs are being placed in a new account line, Staff Augmentation (71125). This amount was previously budgeted in Miscellaneous Contractual Services (79940). This is for services for mainframe services ($443,414) in addition to Oracle database support and other enterprise support ($300,000).
- ↑ Capital Expenditures (8X) for Computer Equipment (84030) increased by $94,334. The 2019 costs include replacement of IT computers reaching the 5-year replacement cycle as well as the replacement of 20 computers in the County training room. In addition, IT will purchase spare PCs for those who require repairs to their existing equipment, minimizing disruption to the employee and productivity.
- ❖ IT's New Program Request for oblique aerial imagery to obtain higher quality mapping images, at a cost of $25,000, is included in the department's budget.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Overall Customer Evaluation: IT Service Desk	93%	99%	99%	100%
PC Deployments				
Recommended	385	413	74	464
Purchased by IT	298	350	23	464
Deployed by IT	298	350	7	358
Deployment Rate	100%	100%	100%	100%

- 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 purchased and deployed in FY2018 trended downward significantly as the replacement cycle was extended from four to five years.
- 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% indicates that IT distributed to the departments all the PCs that it purchased for the departments.

F101 General Fund - Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46340	Radio Monthly Contracts	-	-	-	-	-	8,441	-
A46480	Open Tax File	161,400	161,550	154,500	140,940	140,940	130,668	140,040
A46840	Sale Of Maps	12,035	-	-	-	-	-	-
A46X	**Charges for Services**	**173,435**	**161,550**	**154,500**	**140,940**	**140,940**	**139,109**	**140,040**
A44020	Tower Rentals .	-	-	6,393	6,956	6,956	5,356	7,164
A49910	All Other Miscellaneous Revenue	-	-	19,688	-	-	-	-
AHM	**Miscellaneous .**	**-**	**-**	**26,081**	**6,956**	**6,956**	**5,356**	**7,164**
AH4X	**Total Revenue**	**173,435**	**161,550**	**180,581**	**147,896**	**147,896**	**144,465**	**147,204**

F101 General Fund - Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,094,865	4,778,977	4,567,772	4,863,082	4,863,082	4,084,474	4,785,552
A51135	Payroll Contingency	-	-	-	-89,114	-89,114	-	-323,000
A51140	Overtime Salaries And Wages	8,936	8,680	12,259	6,288	6,288	11,911	6,685
A51145	Back Pay Wages	14,993	-	-	-	-	-	-
A51180	Special Pay	4,706	12,750	14,805	11,529	11,529	15,162	16,456
A51210	Performance Appraisals	21,498	13,568	10,491	-	-	5,142	-
A51220	Vacation payout	25,076	45,538	39,160	-	-	69,806	-
A51230	Sick Payout	23,188	17,942	13,621	-	-	44,194	-
A51240	Opt Out Premium	9,230	8,307	5,827	6,000	6,000	6,173	3,000
A51260	Incentive payments	-	-	16,975	-	-	-	-
AH5X	**Personnel**	**5,202,492**	**4,885,763**	**4,680,909**	**4,797,785**	**4,797,785**	**4,236,862**	**4,488,693**
A61010	Office Supplies	2,578	3,558	2,750	3,500	3,500	3,484	3,500
A61020	Computer Supplies	25,303	11,809	14,774	13,000	13,000	15,476	13,000
A61040	Operational Supplies	48,823	35,172	26,213	30,000	30,000	18,516	30,000
A65090	Gasoline	525	230	187	250	250	274	250
AH6X	**Commodities**	**77,229**	**50,770**	**43,924**	**46,750**	**46,750**	**37,750**	**46,750**
A74080	H/L/D Employee Benefits	815,882	753,937	734,349	789,746	789,746	673,576	825,473
A74100	Retirement Benefits/FICA	381,702	355,814	343,251	366,871	366,871	310,871	338,223
A74110	Retirement Benefits/IMRF	537,881	491,491	469,444	483,407	483,407	408,513	357,899
AH74X	**Benefits .**	**1,735,464**	**1,601,241**	**1,547,043**	**1,640,024**	**1,640,024**	**1,392,960**	**1,521,595**
A71125	Staff Augmentation	-	-	-	-	-	42,500	810,914
A71150	Consultants	123,036	122,838	434,908	205,000	205,000	74,846	205,000
A71230	Software & Online Services	2,985,114	3,137,608	3,443,864	4,294,184	4,294,184	3,835,946	4,844,369
A71450	Mileage Reimbursement	1,882	1,568	2,067	2,000	2,000	2,203	2,000
A71470	Employee Relations	891	1,531	818	1,525	1,525	457	1,325
A71500	Trips And Training	83,895	84,775	74,009	108,000	108,000	65,398	108,000
A71730	GIS Data Development	155,314	-	51,351	60,674	110,674	44,020	110,674
A71810	Dues And Subscriptions	40,009	44,774	55,325	53,730	53,730	55,259	69,015
A71940	Telephone	319,858	345,503	308,037	-	-	2,812	-
A71950	Cellular Phones	14,253	13,155	9,357	12,000	12,000	6,097	-
A71955	Cell Phone Allowance	5,455	5,220	4,835	5,100	5,100	4,340	4,560
A71960	Data/Telecommunications	195,961	247,046	323,893	601,662	601,662	518,674	622,810
A71965	Radio Fees	-	-	108	-	-	285	-
A71970	Courier Services	45	-	29	-	-	27	-
A72210	Motor Vehicle Maintenance & Repairs	357	370	189	600	600	106	600
A72280	Equipment Maintenance	96,683	80,101	104,284	83,653	83,653	77,631	216,946
A72520	Record Storage	-	114	114	200	200	132	200
A72530	Equipment Rental	1,903	1,531	1,785	1,500	1,500	2,306	2,500
A79940	Miscell Contractual Services	61,365	94,239	132,478	829,751	829,751	772,381	93,836
AH7X	**Contractuals**	**4,086,019**	**4,180,373**	**4,947,453**	**6,259,579**	**6,309,579**	**5,505,420**	**7,092,749**

F101 General Fund - Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A84030	Computer Equipment	-	-	-	141,072	-	-	219,155
A84060	Furniture And Office Equipment	20,412	-	-	-	-	-	3,366
AH8X	**Capital Expenditures**	**20,412**	**-**	**-**	**141,072**	**-**	**-**	**222,521**
AHEX	**Total Expenses**	**11,121,617**	**10,718,147**	**11,219,329**	**12,885,210**	**12,794,138**	**11,172,991**	**13,372,308**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A42X Licenses & Permits	1,735,078	1,851,340	1,851,340	1,901,095	49,755	3%
A43X Fines and Forfeitures	44,390	40,000	40,000	40,000	0	0%
A45X Intergovernmental	376,069	224,000	224,000	224,000	0	0%
A46X Charges for Services	279,279	348,280	348,280	343,635	(4,645)	-1%
A49X Transfers	23,119	35,000	35,000	35,000	0	0%
AHM Miscellaneous	140	2,100	2,100	2,100	0	0%
AH4X Total Revenue	**2,458,075**	**2,500,720**	**2,500,720**	**2,545,830**	**45,110**	**2%**
AH5X Personnel	2,520,852	2,541,507	2,541,507	2,631,105	89,599	4%
AH6X Commodities	41,579	52,997	52,997	51,000	(1,997)	-4%
AH74X Benefits	920,093	946,392	946,392	930,417	(15,975)	-2%
AH7X Contractuals	215,911	258,250	292,125	236,250	(22,000)	-9%
AH8X Capital Expenditures	0	41,000	0	90,492	49,492	121%
AHEX Total Expenses	**3,698,435**	**3,840,145**	**3,833,020**	**3,939,264**	**99,119**	**3%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	36	34	34
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Building Permit Fees (42040) increased $54,800 based on updates to Planning, Building, & Development's permit fee schedule.
- Revenues (4X) other than Building Permit Fees (42040) are largely flat from FY2018. Elevator Permits (42070) have decreased $25,345 from 2018 due to the retirement of an inspector that performed these duties as a secondary function. The department will be outsourcing these inspections after filling the position with an employee that did not have this optional certification. This decrease is anticipated to be offset by an increase in Zoning Fees (42090) of $25,000.
- Vacant Graphic Designer position funds were reallocated to pay for Contractual Consultant Services (71150) relating to support for the new permit software system. The position is still authorized but is unfunded.
- Three vehicles are eligible for replacement in the FY2019 budget under Capital Expenditures (8X).

- Temporary PT Salaries/Wages (51200) have increased by $22,000 and Consultants (71150) have decreased by $22,000 offsetting the cost. The Department has had more success with part time employees than using contractual services for administrative assistance.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY2019 Target
Miles Driven Per Inspection	8.5	8.4	10	10
Number of Building Permits	2809	3141	3200	3200
Number of Registrations	1469	1381	2100	1750
Number of Admin. Adjudication Cases	700	901	900	900
Code Enforcement Inspections Completed	1502	1901	2000	2000
% Voluntary Compliance	60%	59%	61%	60%

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A42040	Building Permit Fees	1,593,461	1,167,767	1,269,786	1,489,700	1,489,700	1,493,764	1,544,500
A42060	Mobile Home Park License Fee	9,300	9,320	9,300	9,360	9,360	9,420	9,550
A42070	Elevator Permit	86,454	77,380	81,000	83,700	83,700	75,720	58,355
A42080	Recreational Veh Park License Fee	32,707	30,580	29,460	30,580	30,580	30,580	31,190
A42090	Zoning Administration Fees	211,697	183,543	340,700	220,000	220,000	241,125	245,000
A42095	Site Capacity/Site Plan Review	13,707	10,921	4,831	18,000	18,000	-	12,500
A42X	**Licenses & Permits**	**1,947,326**	**1,479,511**	**1,735,078**	**1,851,340**	**1,851,340**	**1,850,610**	**1,901,095**
A43070	Building & Zoning Violation Fines	13,865	9,835	14,787	12,000	12,000	12,709	12,000
A43075	Administrative Adjudication	17,820	36,750	29,603	28,000	28,000	33,823	28,000
A43X	**Fines and Forfeitures**	**31,685**	**46,585**	**44,390**	**40,000**	**40,000**	**46,532**	**40,000**
A45040	CDBG Revenue	5,300	-	-	-	-	-	-
A45380	Revenue From Municipalities	120,850	356,747	376,069	224,000	224,000	185,350	224,000
A45X	**Intergovernmental**	**126,150**	**356,747**	**376,069**	**224,000**	**224,000**	**185,350**	**224,000**
A46530	Rezoning Application Fees	9,593	3,253	-	6,000	6,000	-	6,100
A46540	Rezoning Legal Notices	942	1,221	507	1,200	1,200	1,534	1,200
A46550	Street Vacation Fees - Engineering	-	-	-	150	150	622	640
A46551	Street Vacation Fees - Planning	-	-	-	550	550	2,283	2,370
A46560	Sub-Division Fees - Engineering	1,194	5,817	1,558	1,200	1,200	2,725	1,225
A46561	Sub-Division Fees - Planning	4,093	25,231	5,918	4,400	4,400	12,747	5,500
A46580	Performance Bond Fees - Engineering	-	-	90	1,950	1,950	150	1,000
A46581	Performance Bond Fees - Planning	-	486	549	6,630	6,630	753	3,000
A46600	Conditional Use Permits	6,158	8,428	4,530	11,000	11,000	4,358	7,000
A46605	Reimbursement for Demos	11,650	20,452	8,315	10,000	10,000	-	10,000
A46620	ZBA Variations Fees	25,377	24,587	28,133	25,800	25,800	27,039	26,300
A46670	Utility Fees	-	-	-	-	-	1,195	-
A46680	Wetland Fees	28,412	32,475	20,176	34,300	34,300	28,561	34,300
A46700	Site Development Permit Fee	231,549	265,497	209,503	245,000	245,000	212,937	245,000
A46840	Sale Of Maps	115	-	-	100	100	20	-
A46X	**Charges for Services**	**319,083**	**387,447**	**279,279**	**348,280**	**348,280**	**294,925**	**343,635**
A49920	Transfers From Other Funds	12,299	26,088	23,119	35,000	35,000	1,291	35,000
A49X	**Transfers .**	**12,299**	**26,088**	**23,119**	**35,000**	**35,000**	**1,291**	**35,000**
A48320	Proceeds From Sale Of Assets	7,529	-	-	2,000	2,000	12,979	2,000
A49910	All Other Miscellaneous Revenue	4,347	3,031	140	100	100	100	100
AHM	**Miscellaneous .**	**11,876**	**3,031**	**140**	**2,100**	**2,100**	**13,079**	**2,100**
AH4X	**Total Revenue**	**2,448,419**	**2,299,408**	**2,458,075**	**2,500,720**	**2,500,720**	**2,391,787**	**2,545,830**

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	2,488,414	2,620,407	2,395,283	2,478,737	2,478,737	2,266,745	2,544,005
A51120	Permanent PT Salaries/Wages	33,880	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	-	139	-	3,400	3,400	-	3,497
A51180	Special Pay	-	-	-	-	-	667	-
A51200	Temporary PT Salaries/Wages	2,090	52,460	26,600	56,370	56,370	35,075	80,604
A51210	Performance Appraisals	11,840	6,340	4,615	-	-	2,183	-
A51220	Vacation payout	13,331	4,529	41,990	-	-	13,320	-
A51230	Sick Payout	9,653	7,020	835	-	-	9,227	-
A51240	Opt Out Premium	4,442	3,000	3,000	3,000	3,000	3,115	3,000
A51260	Incentive payments	-	-	48,529	-	-	-	-
AH5X	**Personnel**	**2,563,651**	**2,693,895**	**2,520,852**	**2,541,507**	**2,541,507**	**2,330,331**	**2,631,105**
A61010	Office Supplies	9,334	7,515	5,817	10,000	10,000	3,313	8,000
A61020	Computer Supplies	4,955	5,659	7,556	7,500	7,500	4,441	7,500
A61030	Books Manuals And Periodicals	1,603	1,139	3,043	2,497	2,497	2,428	2,500
A61040	Operational Supplies	2,061	1,743	469	4,750	4,750	430	4,750
A61060	Clothing And Uniforms	2,018	1,470	1,855	2,050	2,050	1,515	2,050
A65050	Engineering Supplies	138	196	-	200	200	-	200
A65090	Gasoline	24,223	19,174	22,839	26,000	26,000	21,567	26,000
AH6X	**Commodities**	**44,332**	**36,896**	**41,579**	**52,997**	**52,997**	**33,694**	**51,000**
A74080	H/L/D Employee Benefits	507,507	555,839	494,834	501,731	501,731	455,265	522,602
A74100	Retirement Benefits/FICA	187,821	196,959	183,317	194,310	194,310	169,551	201,540
A74110	Retirement Benefits/IMRF	264,097	267,658	241,941	250,351	250,351	221,702	206,275
AH74X	**Benefits .**	**959,425**	**1,020,456**	**920,093**	**946,392**	**946,392**	**846,518**	**930,417**
A71130	Court Reporters	6,462	-333	-	1,000	1,000	530	1,000
A71140	Legal Services	11,971	8,588	7,575	12,000	12,000	14,167	12,000
A71150	Consultants	270	-	55,452	95,300	95,300	60,609	70,200
A71220	Computer Services	694	-	-	-	-	-	-
A71450	Mileage Reimbursement	8	-	-	-	-	-	-
A71460	ZBA Travel Allowance	4,847	3,833	3,349	6,050	6,050	2,954	6,050
A71470	Employee Relations	1,146	742	947	1,125	1,125	1,147	1,125
A71500	Trips And Training	17,189	27,988	20,890	28,655	28,655	30,305	28,655
A71720	Abatement	26,126	28,229	-	16,000	39,875	29,378	16,000
A71740	Drainage Improvement Project	10,000	7,500	5,000	-	10,000	-	-
A71810	Dues And Subscriptions	8,159	5,222	5,268	8,300	8,300	5,124	8,300
A71840	Publications & Legal Notices	1,550	1,165	1,924	2,000	2,000	2,226	2,000
A71950	Cellular Phones	11,289	14,103	10,898	14,000	14,000	10,592	14,000
A71955	Cell Phone Allowance	2,460	3,570	3,015	2,760	2,760	2,940	2,760
A71960	Data/Telecommunications	6,391	7,570	9,581	10,560	10,560	7,494	10,560
A71970	Courier Services	3,513	3,846	3,212	4,200	4,200	4,234	4,200
A72050	Title Searches	-	800	400	1,200	1,200	450	1,200

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72210	Motor Vehicle Maintenance & Repairs	15,774	15,177	15,430	17,000	17,000	19,757	17,000
A72260	Office Equip Maintenance And Repairs	292	341	-	1,100	1,100	-	1,100
A72520	Record Storage	18	2,221	2,355	2,400	2,400	2,287	2,400
A72530	Equipment Rental	4,943	3,145	4,326	6,000	6,000	4,723	6,000
A72830	Printing Services	1,256	664	1,471	2,200	2,200	967	2,200
A72840	Temporary Employment Services	-	28,912	52,742	7,000	7,000	4,813	7,000
A72970	Per Diem Fees	13,240	10,345	9,855	14,900	14,900	6,710	14,900
A73175	Elevator Inspections	858	452	2,182	4,500	4,500	3,172	7,600
A79940	Miscell Contractual Services	800	200	-	-	-	-	-
A79950	All Other Miscellaneous	1,170	303	39	-	-	-	-
AH7X	**Contractuals**	**150,426**	**174,582**	**215,911**	**258,250**	**292,125**	**214,578**	**236,250**
A83010	Motor Vehicles	-	-	-	41,000	-	-	70,800
A84030	Computer Equipment	-	-	-	-	-	-	19,692
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**41,000**	**-**	**-**	**90,492**
AHEX	**Total Expenses**	**3,717,834**	**3,925,829**	**3,698,435**	**3,840,145**	**3,833,020**	**3,425,121**	**3,939,264**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	115,715	118,080	118,080	120,733	2,653	2%
A46X Charges for Services	338,526	375,000	375,000	375,000	0	0%
AH4X Total Revenue	**454,241**	**493,080**	**493,080**	**495,733**	**2,653**	**1%**
AH5X Personnel	3,625,682	3,723,656	3,723,656	3,864,117	140,461	4%
AH6X Commodities	24,000	24,656	24,656	29,488	4,832	20%
AH74X Benefits	1,262,289	1,291,998	1,291,998	1,350,057	58,058	4%
AH7X Contractuals	301,954	327,417	327,417	377,028	49,611	15%
AH8X Capital Expenditures	0	0	0	88,637	88,637	0%
AHEX Total Expenses	**5,213,924**	**5,367,727**	**5,367,727**	**5,709,326**	**341,599**	**6%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	45	45	46
Part Time	1	1	0

BUDGET HIGHLIGHTS:

- ↑ Revenues (4X) are projected to increase slightly due to a $2,653 increase in the Salary Reimbursement account (45280) for the Public Defender's salary from the State.
- ↑ One full time Principal Public Defender position has been added through a FY2019 new program request.
- ❖ One full time position has been reclassified from a Senior Immigration Investigator to a Social Worker. The Social Worker position is one grade lower than the Investigator position.
- ↑ Commodities (6X) are projected to increase due to a 10% increase in the cost of Illinois compiled statutes and the purchase of additional supplies related to the duplication and distribution of videos related to court cases.
- ↑ Benefit (74X) costs increased due to both a county-wide projected increase in HLD and insurance costs for multiple positions having changed since the FY2018 budget.
- ↑ Contractuals (7X) increased to cover costs for contract attorneys to handle Post-Conviction Petitions. A part time position has been eliminated to offset this increase.
- ↑ Capital Expenditures (8X) include IT recommended desktop and laptop computer replacements, DVD duplication equipment, and a storage drive.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Projected
Cases Appointed					
Felony	2,282	2,139	2239	2449	2307
Misdemeanor	3,072	2,893	2583	2650	2612
DUI	658	647	596	544	564
Juvenile: Abuse & Neglect	162	163	176	163	223
Juvenile: Adoption	12	18	28	20	38
Juvenile: Delinquency	508	534	494	422	365
Cases Disposed					
Felony	2,363	2,292	2385	2681	2621
Misdemeanor	3,664	3,119	3194	3069	3092
DUI	723	720	693	639	643
Juvenile: Abuse & Neglect	218	227	279	268	254
Juvenile: Adoption	12	18	28	20	38
Juvenile: Delinquency	601	612	552	546	456
Case Disposal Rate					
Felony	104%	107%	106%	105%	106%
Misdemeanor	119%	108%	109%	107%	111%
DUI	110%	111%	116%	112%	112%
Juvenile: Abuse & Neglect	135%	140%	147%	153%	144%
Juvenile: Adoption	100%	100%	69%	100%	92%
Juvenile: Delinquency	118%	115%	119%	106%	115%

- 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.
- Projected numbers are targets and are dependent upon several variables.

F101 General Fund Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45280	Salary Reimbursement	120,934	105,565	115,715	118,080	118,080	110,672	120,733
A45350	Other State Funds	-	9,600	-	-	-	-	-
A45X	**Intergovernmental**	**120,934**	**115,165**	**115,715**	**118,080**	**118,080**	**110,672**	**120,733**
A46010	Fees	354,507	359,273	333,376	370,000	370,000	268,819	370,000
A46391	Guardian Ad Litem Fees	3,917	8,000	5,150	5,000	5,000	7,750	5,000
A46X	**Charges for Services**	**358,424**	**367,273**	**338,526**	**375,000**	**375,000**	**276,569**	**375,000**
AH4X	**Total Revenue**	**479,358**	**482,437**	**454,241**	**493,080**	**493,080**	**387,241**	**495,733**

F101 General Fund Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	3,454,495	3,547,961	3,601,385	3,681,181	3,681,181	3,646,705	3,879,035
A51120	Permanent PT Salaries/Wages	55,994	57,532	5,820	42,537	42,537	-	-
A51135	Payroll Contingency	-	-	-	-21,508	-21,508	-	-38,000
A51140	Overtime Salaries And Wages	-	-	-	-	-	1,356	-
A51180	Special Pay	-	-	7,370	20,984	20,984	12,685	21,582
A51210	Performance Appraisals	1,459	1,788	257	-	-	674	-
A51220	Vacation payout	21,616	38,413	10,100	-	-	4,203	-
A51230	Sick Payout	13,541	23,573	-	-	-	3,849	-
A51240	Opt Out Premium	115	-	750	462	462	-	1,500
AH5X	**Personnel**	**3,547,221**	**3,669,267**	**3,625,682**	**3,723,656**	**3,723,656**	**3,669,473**	**3,864,117**
A61030	Books Manuals And Periodicals	5,366	6,145	6,807	5,000	5,000	6,565	7,221
A61040	Operational Supplies	17,473	17,258	15,540	18,000	18,000	16,119	20,000
A65090	Gasoline	1,687	1,381	1,602	1,656	1,656	1,763	2,267
A65180	Miscellaneous Commodities	-	-	50	-	-	-	-
AH6X	**Commodities**	**24,527**	**24,783**	**24,000**	**24,656**	**24,656**	**24,448**	**29,488**
A74080	H/L/D Employee Benefits	639,708	649,452	640,357	635,587	635,587	677,582	757,026
A74100	Retirement Benefits/FICA	254,545	261,769	260,880	285,073	285,073	262,305	289,583
A74110	Retirement Benefits/IMRF	365,428	367,767	361,052	371,338	371,338	351,256	303,448
AH74X	**Benefits .**	**1,259,681**	**1,278,987**	**1,262,289**	**1,291,998**	**1,291,998**	**1,291,144**	**1,350,057**
A71120	Interpreters	150	945	1,275	2,500	2,500	1,200	2,500
A71140	Legal Services	-	210,100	210,000	210,000	210,000	211,000	210,000
A71150	Consultants	121,200	1,100	1,100	1,200	1,200	12,200	49,894
A71450	Mileage Reimbursement	-	-	-	475	475	-	475
A71470	Employee Relations	1,020	1,089	1,033	1,125	1,125	667	1,125
A71500	Trips And Training	14,754	22,227	24,067	25,000	25,000	22,578	25,000
A71810	Dues And Subscriptions	4,865	3,755	3,845	3,857	3,857	3,505	3,934
A71830	Transcripts ._A71830	2,143	3,070	2,925	7,500	7,500	2,411	7,500
A71950	Cellular Phones	1,553	1,310	1,303	1,500	1,500	1,504	1,500
A71955	Cell Phone Allowance	1,005	1,380	1,380	1,560	1,560	1,380	1,560
A72210	Motor Vehicle Maintenance & Repairs	6,187	2,346	2,931	3,000	3,000	2,669	3,000
A72520	Record Storage	9,180	-	11,200	10,000	10,000	10,068	10,000
A72530	Equipment Rental	4,264	5,853	3,784	9,700	9,700	9,060	10,540
A72560	All Other Rentals	-	8,449	-	-	-	-	-
A72960	Witness Fees	37,490	12,237	36,579	40,000	40,000	17,460	40,000
A79940	Miscell Contractual Services	-	916	534	10,000	10,000	622	10,000
AH7X	**Contractuals**	**203,810**	**274,776**	**301,954**	**327,417**	**327,417**	**296,324**	**377,028**
A84030	Computer Equipment	-	-	-	-	-	-	88,637
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**-**	**-**	**-**	**88,637**
AHEX	**Total Expenses**	**5,035,239**	**5,247,813**	**5,213,924**	**5,367,727**	**5,367,727**	**5,281,388**	**5,709,326**

Financial and Administrative Committee

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	4,512,202	4,127,893	4,127,893	3,445,000	(682,893)	-17%
AH4X Total Revenue	**4,512,202**	**4,127,893**	**4,127,893**	**3,445,000**	**(682,893)**	**-17%**
AH5X Personnel	473,945	484,738	484,738	442,477	(42,261)	-9%
AH6X Commodities	4,551	8,100	8,100	8,100	0	0%
AH74X Benefits	153,632	178,510	178,510	158,074	(20,436)	-11%
AH7X Contractuals	23,962	40,560	40,560	40,560	0	0%
AHEX Total Expenses	**656,091**	**711,908**	**711,908**	**649,210**	**(62,698)**	**-9%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	8	8*	8*
Part Time	0	0	0

*one clerk position is unfunded

BUDGET HIGHLIGHTS:

- The Adopted FY2018 Budget estimated total recordings of 100,000 and actual activity has trended below this estimate. The number of recordings in FY2018 are below the three-year average and the monthly decrease has ranged between 6% to 22% for the months December 2017 through June 2018. FY2019 is estimated to have 90,000 recordings, a decrease from the 100,000 projected for the Adopted FY2018 Budget.
- Personnel (5X) and Benefits (74X) declined primarily due to a vacant clerk position going unfunded for FY2019.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Documents Recorded	101,210	96,106	90,000*	90,000
Documents Recorded Per Day	250	249	225	225
Documents Recorded Per FTE	7,497	9,153	7,928	7,692

*FY2018 Adopted Budget had 100,000 recordings, but FY2018 actuals and projections show at least a 10,000 decrease.

F101 General Fund - Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	4,035,402	5,171,560	4,417,829	4,032,893	4,032,893	3,997,470	3,380,000
A46930	GIS Fees	98,222	99,826	94,373	95,000	95,000	80,721	65,000
A46X	**Charges for Services**	**4,133,624**	**5,271,386**	**4,512,202**	**4,127,893**	**4,127,893**	**4,078,191**	**3,445,000**
AH4X	**Total Revenue**	**4,133,624**	**5,271,386**	**4,512,202**	**4,127,893**	**4,127,893**	**4,078,191**	**3,445,000**

F101 General Fund - Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	538,592	488,162	452,418	481,738	481,738	424,186	440,977
A51140	Overtime Salaries And Wages	-	523	497	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	527	3,215	-	-	54	-
A51210	Performance Appraisals	1,350	-	-	-	-	-	-
A51220	Vacation payout	10,555	799	-	-	-	-	-
A51230	Sick Payout	-	4,113	-	-	-	-	-
A51240	Opt Out Premium	4,269	4,269	3,000	3,000	3,000	3,115	1,500
A51260	Incentive payments	-	-	14,815	-	-	-	-
AH5X	**Personnel**	**554,766**	**498,393**	**473,945**	**484,738**	**484,738**	**427,355**	**442,477**
A61010	Office Supplies	3,220	3,414	4,551	5,100	5,100	2,949	5,100
A61040	Operational Supplies	-	-	-	3,000	3,000	-	3,000
AH6X	**Commodities**	**3,220**	**3,414**	**4,551**	**8,100**	**8,100**	**2,949**	**8,100**
A74080	H/L/D Employee Benefits	90,261	69,993	73,261	92,553	92,553	70,012	95,031
A74100	Retirement Benefits/FICA	41,207	36,627	34,701	37,088	37,088	31,516	28,764
A74110	Retirement Benefits/IMRF	58,856	51,137	45,670	48,869	48,869	41,522	34,279
AH74X	**Benefits .**	**190,325**	**157,757**	**153,632**	**178,510**	**178,510**	**143,050**	**158,074**
A71450	Mileage Reimbursement	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	1,435	792	1,486	1,275	1,275	962	1,275
A71950	Cellular Phones	962	709	483	1,800	1,800	-	1,800
A71970	Courier Services	-	20	78	360	360	-	360
A72280	Equipment Maintenance	750	790	830	3,000	3,000	850	3,000
A72520	Record Storage	11,495	12,831	11,831	12,000	12,000	14,437	12,000
A72530	Equipment Rental	4,785	4,785	3,589	6,375	6,375	4,349	6,375
A72830	Printing Services	6,354	-	3,957	7,300	7,300	3,622	7,300
A79950	All Other Miscellaneous	2,760	1,935	1,709	5,100	5,100	1,877	5,100
AH7X	**Contractuals**	**28,837**	**22,057**	**23,962**	**40,560**	**40,560**	**26,097**	**40,560**
AHEX	**Total Expenses**	**777,147**	**681,621**	**656,091**	**711,908**	**711,908**	**599,451**	**649,210**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	69,692	72,000	72,000	72,000	0	0%
AH4X Total Revenue	**69,692**	**72,000**	**72,000**	**72,000**	**0**	**0%**
AH5X Personnel	441,688	450,358	450,358	457,929	7,571	2%
AH6X Commodities	3,873	3,150	3,150	3,150	0	0%
AH74X Benefits	193,844	213,922	213,922	211,352	(2,571)	-1%
AH7X Contractuals	103,883	105,890	105,890	105,890	0	0%
AHEX Total Expenses	**743,288**	**773,320**	**773,320**	**778,321**	**5,000**	**1%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	9	9	9
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- Revenues (4X) are projected to remain flat for FY2019.
- ↑ Personnel (5X) increased to reflect the county-wide salary increase.
- ↓ Benefits (74X) decreased largely due to a reduced county rate for IMRF.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
School Building Permits Issued – Total	234	234	234	234
School Building Permits Issued – New Construction	8	5	5	5
School Building Permits Issued – Major Renovations	61	39	30	30
School Building Permits Issued – All Other	165	190	180	180
Professional Development Session Participants	1,328	954	900	900
Participants Who Rated Sessions as Excellent or Good	85%	91%	90%	90%
Bus Drivers Trained – Total (New + Refresher)	2,703	2,681	2,600	2,600
Bus Drivers Trained per Trainer	541	536	500	500

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Regional Office of Education ._MH24X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45280	Salary Reimbursement	35,389	28,872	53,692	56,000	56,000	54,418	56,000
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	16,000
A45X	**Intergovernmental**	**51,389**	**44,872**	**69,692**	**72,000**	**72,000**	**70,418**	**72,000**
A46420	Copy Charges	-	-	-	-	-	27	-
A46X	**Charges for Services**	**-**	**-**	**-**	**-**	**-**	**27**	**-**
AH4X	**Total Revenue**	**51,389**	**44,872**	**69,692**	**72,000**	**72,000**	**70,445**	**72,000**

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Regional Office of Education ._MH24X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	425,655	432,968	425,014	433,005	433,005	414,740	442,944
A51120	Permanent PT Salaries/Wages	10,604	10,042	12,141	13,015	13,015	12,092	10,567
A51140	Overtime Salaries And Wages	2,581	2,372	1,563	2,837	2,837	2,094	2,918
A51210	Performance Appraisals	802	-	-	-	-	-	-
A51220	Vacation payout	684	12,872	432	-	-	2,232	-
A51230	Sick Payout	3,229	9,036	-	-	-	5,931	-
A51240	Opt Out Premium	3,750	3,058	2,538	1,500	1,500	1,558	1,500
AH5X	**Personnel**	**447,305**	**470,347**	**441,688**	**450,358**	**450,358**	**438,646**	**457,929**
A61010	Office Supplies	4,813	4,341	3,873	3,150	3,150	3,008	3,150
AH6X	**Commodities**	**4,813**	**4,341**	**3,873**	**3,150**	**3,150**	**3,008**	**3,150**
A74080	H/L/D Employee Benefits	101,650	110,405	120,676	135,361	135,361	127,358	141,691
A74100	Retirement Benefits/FICA	31,825	33,574	31,005	34,463	34,463	30,559	34,226
A74110	Retirement Benefits/IMRF	44,780	46,115	42,162	44,098	44,098	40,212	35,434
AH74X	**Benefits .**	**178,255**	**190,094**	**193,844**	**213,922**	**213,922**	**198,128**	**211,352**
A71150	Consultants	70,711	73,749	79,000	79,000	79,000	76,341	79,000
A71450	Mileage Reimbursement	3,231	2,870	2,679	3,200	3,200	1,604	3,200
A71470	Employee Relations	250	264	250	250	250	250	250
A71500	Trips And Training	742	1,452	1,038	1,500	1,500	485	1,500
A71810	Dues And Subscriptions	4,624	3,699	3,733	3,800	3,800	3,762	3,800
A71940	Telephone	3,461	2,732	2,923	3,500	3,500	3,039	3,500
A72280	Equipment Maintenance	4,766	5,262	3,269	800	800	358	800
A72530	Equipment Rental	1,988	1,988	2,068	3,240	3,240	2,467	3,240
A72820	Postage	5,878	6,144	8,659	10,000	10,000	5,244	10,000
A79950	All Other Miscellaneous	280	292	264	600	600	158	600
AH7X	**Contractuals**	**95,932**	**98,451**	**103,883**	**105,890**	**105,890**	**93,710**	**105,890**
AHEX	**Total Expenses**	**726,304**	**763,232**	**743,288**	**773,320**	**773,320**	**733,491**	**778,321**

Law and Judicial Committee

Sheriff

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A43X Fines and Forfeitures	709,112	1,005,507	1,005,507	767,600	(237,907)	-24%
A45X Intergovernmental	5,223,332	5,351,326	5,392,720	5,626,396	275,070	5%
A46X Charges for Services	1,662,543	1,500,420	1,500,420	1,567,736	67,316	4%
A49X Transfers	55,000	91,426	91,426	91,426	0	0%
AHM Miscellaneous	606,424	449,800	449,800	38,005	(411,795)	-92%
AH4X Total Revenue	**8,256,410**	**8,398,479**	**8,439,873**	**8,091,163**	**(307,316)**	**-4%**
AH5X Personnel	40,975,033	42,718,282	42,727,419	42,698,209	(20,073)	0%
AH6X Commodities	2,112,297	2,186,832	2,206,431	2,343,928	157,096	7%
AH74X Benefits	15,449,662	16,287,659	16,287,659	15,811,072	(476,587)	-3%
AH7X Contractuals	5,716,116	6,209,632	6,253,378	7,619,235	1,409,603	23%
AH8X Capital Expenditures	0	1,367,678	0	2,081,203	713,525	52%
AHEX Total Expenses	**64,253,108**	**68,770,083**	**67,474,886**	**70,553,648**	**1,783,564**	**3%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	483	482	494
Part Time	53	55	57

BUDGET HIGHLIGHTS:

- ↑ The staffing summary includes the addition of seven corrections officer positions for managing jail pods, previously included in the position count for GOE, and five corrections officer positions for inmate transport to the new court tower, which were also budgeted in GOE. The staffing summary also includes the addition of two Redaction Clerk positions that were previously included in the Risk Fund position count.
- ↑ All Other Salary Reimbursement (45020) increased $74,644 due to an Illinois Department of Transportation grant for seat beat use enforcement and intoxicated driver identification.
- ↓ Sheriff Work Release (45120) decreased $310,000 based upon recent activity.
- ↑ Nonprofit Grants (45335) is budgeted at $50,000 based upon a recent grant award from the Healthcare Foundation of Northern Lake County.
- ↑ Revenue from Municipalities (45380) increased $209,615 in response to current and anticipated municipal contracts.

- ↑ Fire Arms Training Fees (46270) increased $27,200 as the Sheriff's Office is anticipating increased use of the firearms training site by other governments.
- ❖ Telephone Commissions (48040) and Video Visitation Commission (84045) revenue have been moved to the Inmate Welfare Fund.
- ↓ Benefit costs (74x) are down due largely to the decrease in State Law Enforcement Pension (SLEP) rate for FY2019.
- ↑ Operational Supplies (61040) increased $66,936. This increase is largely due to the purchase of rifles for use in current courtrooms and the new court tower by Court Security officers.
- ↑ Clothing and Uniforms (61060) increased $86,885 due to a new contract with a clothing and uniform vendor.
- ↑ Cleaning Supplies (63020) increased $16,592 due to a 10% increase in cleaning supply costs from Grainger Industrial Supply.
- ↑ Gasoline (65090) increased $8,187 based upon the history of actual gallons used.
- ↑ Software and Online Services (71230) increased $561,491. This increase is due largely to increases in software licenses, including year two of five of e-citation licenses for squad cars, year two of five of in-squad vehicle video systems and licenses, and year two of five body-worn cameras for corrections officers.
- ↑ Medical Fees (71330) increased by $629,978 due to an increase in the jail medical contract.
- ↑ Security Services (71650) increased $265,907, as the Sheriff's Office will have a new contract at the beginning of FY2019. This amount anticipates a significant contract increase based upon current market conditions.
- ↑ Capital Expenditures (8X) increased $713,525, as the Sheriff's Office is replacing and outfitting 31 vehicles, replacing 93 devices (personal computers, Toughbooks, and tablets), and funding furniture replacements.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Year-to-Date
UCR Part I Crimes Reported – Total	1,471	1,166	1,157	1,151	305*
UCR Part I Crimes Reported – Violent Crimes	76	76	94	101	37*
UCR Part I Crimes Reported – Property Crimes	1,395	1,080	1,063	1,050	268*
Arrests					
Arrests for UCR Part I Crimes – Violent Crimes	34	32	14	54	18*
Arrests for UCR Part I Crimes – Property Crimes	158	124	141	96	57*
Arrests for Driving Under the Influence (DUI)	404	367	342	254	164
All Other Arrests	1,202	NA	1,916	1,721***	834**
Motor Vehicle Accidents – Total	4,447	3,988	3,987	4,460	2,760
Motor Vehicle Accidents – With Fatalities	8	9	22	15	13
Motor Vehicle Accidents – With Fatalities – Involving Alcohol	NA	5	6	10	2
In-Jail Assaults – Total	64	54	69	72	49
In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical	52	52	59	61	38
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	3	5	1	1	4
In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical	8	2	3	4	4
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	1	2	6	6	3
Safety Incidents – All Locations – Total	187	130	212	268	159
Safety Incidents – Vehicle Only	75	45	85	65	62
Safety Incidents – Workers' Compensation Only	75	53	89	102	52
Safety Incidents – General Liability Only	37	32	38	101	45

* Data reflects YTD total January – July 31, 2018.

** Data reflects YTD total individual arrests January 1 - July 31, 2018 (Driving Under Influence of Alcohol/Drugs not included.)

*** Data reflects YTD total crashes January 1 - June 27, 2017.

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A43020	False Alarm Fees	8,575	7,902	6,505	5,000	5,000	11,675	6,500
A43050	Fines Sheriff	768,612	694,116	575,445	725,407	725,407	525,265	600,000
A43055	Prisoner Review and Vehicle Fine collection	62,751	55,823	45,885	62,000	62,000	43,543	52,000
A43065	Administrative Adjudication Court Fines	7,650	26,171	25,637	132,000	132,000	22,442	28,000
A43080	Parking Fines Sheriff	1,100	880	480	1,100	1,100	755	1,100
A43100	DUI Fines Sheriff	80,091	76,751	55,160	80,000	80,000	60,447	80,000
A43X	**Fines and Forfeitures**	**928,779**	**861,642**	**709,112**	**1,005,507**	**1,005,507**	**664,127**	**767,600**
A45020	All Other Salary Reimbursement	261,367	328,089	72,383	127,053	142,949	135,925	201,697
A45100	Sheriff Convey Pers To Inst	12,004	8,527	20,032	11,000	11,000	15,590	15,000
A45105	Sheriff IST - Interstate Transfer	9,844	10,056	9,580	8,000	8,000	7,876	8,000
A45110	Sheriff Law Enforcemnt Training	55,954	-	59,885	58,000	58,000	33,781	15,612
A45120	Sheriff Work Release	872,674	605,555	720,108	710,000	710,000	396,262	400,000
A45130	SSA Jail Incentive	27,822	34,689	82,876	26,000	26,000	92,865	60,000
A45330	Grants - Other	22,283	-	70,883	-	25,498	25,498	25,000
A45334	Grants - Federal	-	-	-	-	-	-	230,200
A45335	Grants - Nonprofit	-	-	-	-	-	50,000	50,000
A45340	Other Federal Funds	101,049	-	79,610	-	-	-	-
A45380	Revenue From Municipalities	4,029,713	4,460,248	4,107,977	4,411,272	4,411,272	4,333,850	4,620,887
A45X	**Intergovernmental**	**5,392,710**	**5,447,164**	**5,223,332**	**5,351,326**	**5,392,720**	**5,091,647**	**5,626,396**
A46010	Fees	-	-	3,100	-	-	-	3,000
A46125	Sheriff Bond Fees	74,298	66,843	65,730	71,000	71,000	52,185	71,000
A46240	Miscellaneous County Clerk Fees	-	-	8,481	-	-	-	-
A46260	Warrant Fees	130,072	120,076	101,436	125,000	125,000	97,702	125,000
A46270	Fire Arms Training Fees	5,880	2,105	2,480	1,800	1,800	8,700	29,000
A46280	Photograph Fee's	1,278	310	248	400	400	113	400
A46290	Special Police Services	286,582	474,132	430,420	288,750	288,750	377,136	296,836
A46300	Sheriff Fees-Circuit Clerk	211,877	225,076	212,752	220,000	220,000	373,793	220,000
A46305	Eviction Service Fees	101,664	99,185	82,848	100,000	100,000	172,063	100,000
A46310	Foreign Service	64,070	61,283	58,825	65,000	65,000	125,519	65,000
A46320	Marine Unit Fines	23,852	16,991	8,245	22,000	22,000	7,901	22,000
A46330	Foreclosure Fees	800,100	562,400	477,400	435,000	435,000	459,900	435,000
A46335	Eviction Rescheduling Fee	4,122	4,411	4,033	5,000	5,000	3,793	5,000
A46420	Copy Charges	24,599	20,477	24,268	20,000	20,000	35,517	22,000
A46740	Sex Offender Registration Fee	4,267	11,085	17,763	11,000	11,000	15,735	11,000
A46745	Violent Offenders Against Youth Registration Fee	160	160	240	170	170	240	200
A46750	Elect Monitor System Service	153,983	159,133	133,652	103,000	103,000	152,680	130,000
A46795	Arrestee's Medical Cost Fund	24,640	21,885	18,570	22,500	22,500	16,312	22,500
A46850	All Other Charges For Services	6,732	10,586	10,442	8,000	8,000	6,576	8,000
A46970	Finger Print Fees	2,440	2,336	1,608	1,800	1,800	1,869	1,800
A46X	**Charges for Services**	**1,920,614**	**1,858,475**	**1,662,543**	**1,500,420**	**1,500,420**	**1,907,733**	**1,567,736**
A49920	Transfers From Other Funds	-	-	55,000	91,426	91,426	-	91,426
A49X	**Transfers .**	**-**	**-**	**55,000**	**91,426**	**91,426**	**-**	**91,426**
A44030	Other Rentals	1	1	1	-	-	-	-
A48010	Interest	1,877	8,324	61,547	1,000	1,000	78,613	35,000
A48040	Telephone Commissions	492,532	335,323	531,057	364,000	364,000	-	-
A48045	Video Visitation Commission	1,359	5,622	13,818	9,800	9,800	-	-
A49910	All Other Miscellaneous Revenue	-	-15	-	75,000	75,000	1,120	3,005
AHM	**Miscellaneous .**	**495,769**	**349,255**	**606,424**	**449,800**	**449,800**	**79,732**	**38,005**
AH4X	**Total Revenue**	**8,737,872**	**8,516,537**	**8,256,410**	**8,398,479**	**8,439,873**	**7,743,239**	**8,091,163**

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	32,008,341	32,398,710	33,075,782	36,034,825	36,034,825	33,020,815	38,848,981
A51120	Permanent PT Salaries/Wages	830,534	-	-	-	-	-	0
A51135	Payroll Contingency	-	-	-	-1,143,379	-1,143,379	-	-1,715,000
A51140	Overtime Salaries And Wages	3,842,291	4,816,675	4,861,686	4,815,119	4,824,255	4,409,324	2,538,641
A51145	Back Pay Wages	2,500	60,602	2,174	-	-	18,350	-
A51160	Holiday Pay	980,314	1,025,730	1,137,103	990,697	990,697	803,043	1,039,406
A51180	Special Pay	821,819	992,450	915,738	1,214,063	1,214,063	746,837	1,123,442
A51200	Temporary PT Salaries/Wages	11,262	759,437	699,172	747,928	747,928	608,844	803,709
A51210	Performance Appraisals	24,730	4,696	2,598	-	-	3,852	-
A51220	Vacation payout	228,385	183,586	122,781	-	-	97,651	-
A51230	Sick Payout	148,825	116,235	16,385	-	-	54,303	-
A51240	Opt Out Premium	66,920	65,132	52,152	59,030	59,030	56,190	59,030
A51260	Incentive payments	-	-	89,463	-	-	-	-
AH5X	**Personnel**	**38,965,921**	**40,423,253**	**40,975,033**	**42,718,282**	**42,727,419**	**39,819,207**	**42,698,209**
A61010	Office Supplies	30,212	31,954	23,546	31,300	31,300	25,022	26,197
A61030	Books Manuals And Periodicals	2,855	1,644	2,026	4,937	4,937	79	4,886
A61040	Operational Supplies	91,761	99,685	82,640	129,709	149,307	82,719	196,645
A61060	Clothing And Uniforms	209,742	285,743	216,781	238,788	238,788	215,258	325,673
A61080	Food and Provisions	790,069	827,720	910,562	958,826	958,826	846,085	952,546
A61090	Printing and Photographic Supplies	4,700	5,302	3,505	8,753	8,753	544	2,260
A63020	Cleaning Supplies	137,001	175,330	183,658	155,898	155,898	167,894	172,490
A63030	Linen And Bedding	20,150	16,806	57,337	33,936	33,936	33,879	30,359
A64010	Shooting Range	6,215	7,388	9,106	14,200	14,200	14,605	14,200
A64020	Ammunition	154,371	198,662	148,016	130,000	130,000	134,035	130,000
A65020	Laboratory Supplies	3,526	3,101	659	3,000	3,000	1,454	3,000
A65090	Gasoline	540,022	430,283	474,460	477,485	477,485	456,478	485,672
AH6X	**Commodities**	**1,990,625**	**2,083,617**	**2,112,297**	**2,186,832**	**2,206,431**	**1,978,053**	**2,343,928**
A74080	H/L/D Employee Benefits	6,299,238	6,286,388	6,320,129	6,313,875	6,313,875	6,538,828	6,579,969
A74100	Retirement Benefits/FICA	2,871,214	2,947,015	2,987,583	3,267,947	3,267,947	2,899,470	3,536,208
A74110	Retirement Benefits/IMRF	6,323,784	6,503,484	6,141,950	6,705,837	6,705,837	6,182,124	5,694,895
AH74X	**Benefits .**	**15,494,236**	**15,736,887**	**15,449,662**	**16,287,659**	**16,287,659**	**15,620,422**	**15,811,071**
A71120	Interpreters	-	-	-	-	-	-	3,000
A71150	Consultants	32,667	-	-	-	-	-	-
A71220	Computer Services	3,168	2,376	-	3,168	3,168	-	-
A71230	Software & Online Services	46,105	103,722	155,915	189,686	202,802	112,835	751,177
A71325	Polygraph Fees	-	-	-	12,600	12,600	12,465	12,600
A71330	Medical Fees	2,372,360	2,778,489	3,040,537	3,347,636	3,347,636	3,159,257	3,977,614
A71470	Employee Relations	4,978	7,877	6,829	13,325	13,325	7,413	13,325
A71500	Trips And Training	267,431	361,108	342,974	301,443	314,103	341,893	360,392
A71520	Training .	-	-	88	5,800	5,800	-	-

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71527	Certification/Accreditation Fees	11,880	6,750	-1,650	45,243	53,713	14,862	45,243
A71530	Programs and Services	8,138	2,965	5,427	10,045	10,045	9,580	10,045
A71650	Security Services	717,462	724,589	741,470	760,845	760,845	819,138	1,026,752
A71710	Grant Projects	-	-	-	-	-	52,174	50,000
A71810	Dues And Subscriptions	10,857	10,549	13,966	15,024	15,024	17,813	16,452
A71910	Gas For Heating	4,290	3,079	-	-	-	-	-
A71920	Electricity	11,692	10,959	-	-	-	-	-
A71930	Water And Sewer Charges	479	408	-	-	-	-	-
A71950	Cellular Phones	83,493	73,006	95,376	91,477	91,477	104,882	89,235
A71960	Data/Telecommunications	-	249	-	2,369	2,369	1,408	16,439
A71965	Radio Fees	-	21,890	136,533	148,866	148,866	126,279	148,398
A72010	Extradition Expenses	21,380	26,170	57,999	62,315	62,315	42,129	56,315
A72020	Investigative Expense	27,173	11,799	10,886	25,702	25,702	17,801	25,702
A72210	Motor Vehicle Maintenance & Repairs	301,769	307,652	323,589	310,000	310,000	269,487	310,000
A72230	Boat Maintenance And Repairs	12,051	20,622	15,213	17,400	17,400	14,964	17,910
A72240	Radio Equipment Maintenance & Repair	-	175	256	28,000	28,000	120	58,000
A72280	Equipment Maintenance	11,035	1,712	3,571	7,860	7,860	4,572	23,090
A72520	Record Storage	-	13,948	12,372	13,911	13,911	13,467	14,411
A72530	Equipment Rental	21,379	31,449	30,988	38,100	38,100	37,956	46,800
A72760	Northern Illinois Crime Lab	162,855	164,454	164,454	164,454	164,454	164,454	164,454
A72840	Temporary Employment Services	54,973	6,055	-	15,692	15,692	1,881	-
A72920	Meals And Lodging For Jurors	9,868	10,471	7,290	10,500	10,500	7,992	10,500
A72940	All Other Fees	5,500	-	-	-	-	-	-
A79940	Miscell Contractual Services	269,103	482,184	552,033	568,171	577,671	611,588	371,381
A79950	All Other Miscellaneous	2,392	-	-	-	-	-	-
AH7X	**Contractuals**	**4,474,478**	**5,184,707**	**5,716,116**	**6,209,632**	**6,253,378**	**5,966,409**	**7,619,235**
A83010	Motor Vehicles	-	-	-	1,071,022	-	-	1,489,778
A84020	Radios & Electronic Equipment	-	-	-	16,290	-	-	43,183
A84030	Computer Equipment	-	-	-	25,970	-	-	257,230
A84060	Furniture And Office Equipment	-	-	-	10,119	-	-	16,325
A85040	Replacements	-	-	-	244,277	-	-	274,687
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**1,367,678**	**-**	**-**	**2,081,203**
AHEX	**Total Expenses**	**60,925,260**	**63,428,465**	**64,253,108**	**68,770,083**	**67,474,886**	**63,384,091**	**70,553,648**

Law and Judicial Committee

Sheriff's Merit Commission

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	3,952	7,000	7,000	7,000	0	0%
AH4X Total Revenue	**3,952**	**7,000**	**7,000**	**7,000**	**0**	**0%**
AH5X Personnel	43,139	44,053	44,053	45,306	1,254	3%
AH6X Commodities	2,423	2,300	2,300	2,300	0	0%
AH74X Benefits	15,620	15,756	15,756	15,635	(121)	-1%
AH7X Contractuals	41,920	68,525	68,525	63,525	(5,000)	-7%
AHEX Total Expenses	**103,102**	**130,633**	**130,633**	**126,766**	**(3,867)**	**-3%**

STAFFING SUMMARY:

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

BUDGET HIGHLIGHTS:

- Revenues (4X) are expected to remain flat in FY2018.
- Polygraph Fees (71325) decreased $5,000 based upon activity in recent years.

PERFORMANCE INFORMATION:

Measurement	2014	2015	2016	2017	2018 YTD*
Candidate Applications	311	314	**224**	180	250
Candidates Who Took the Physical Fitness Test	266	203	153	104	183
Candidates Who Passed the Physical Fitness Test / Percentage	206 / 77%	160 / 79%	124/83%	84/81%	135/74%
Candidates Who Took the Written Exam	202	160	120	84	132
Candidates Who Passed the Written Exam / Percentage	101 / 50%	96 / 60%	93/78%	60/71%	93/70%
Candidates Certified by SMC to Sheriff	18	33	41	22	0
Candidates Appointed by Sheriff	7	16	6	13	0

* 2018 YTD information is as of August 2018.

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	7,106	6,161	3,952	7,000	7,000	5,528	7,000
A46X	**Charges for Services**	**7,106**	**6,161**	**3,952**	**7,000**	**7,000**	**5,528**	**7,000**
AH4X	**Total Revenue**	**7,106**	**6,161**	**3,952**	**7,000**	**7,000**	**5,528**	**7,000**

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	55,802	51,351	43,139	44,053	44,053	42,796	45,306
A51140	Overtime Salaries And Wages	385	162	-	-	-	542	-
A51220	Vacation payout	-	1,934	-	-	-	-	-
A51230	Sick Payout	-	6,578	-	-	-	-	-
AH5X	**Personnel**	**56,187**	**60,024**	**43,139**	**44,053**	**44,053**	**43,339**	**45,306**
A61010	Office Supplies	617	2,145	1,486	800	800	1,017	800
A61080	Food and Provisions	-	1,325	937	1,500	1,500	675	1,500
AH6X	**Commodities**	**617**	**3,470**	**2,423**	**2,300**	**2,300**	**1,692**	**2,300**
A74080	H/L/D Employee Benefits	15,614	13,737	7,981	7,945	7,945	8,153	8,580
A74100	Retirement Benefits/FICA	4,018	4,367	3,232	3,370	3,370	3,246	3,466
A74110	Retirement Benefits/IMRF	5,660	6,012	4,408	4,440	4,440	4,284	3,588
AH74X	**Benefits .**	**25,291**	**24,116**	**15,620**	**15,756**	**15,756**	**15,683**	**15,635**
A71150	Consultants	-	16,544	6,650	20,000	20,000	6,600	20,000
A71325	Polygraph Fees	-	15,750	13,218	25,000	25,000	10,425	20,000
A71330	Medical Fees	21,904	-	-	-	-	-	-
A71415	Recruitment	-	1,132	103	1,000	1,000	61	1,000
A71450	Mileage Reimbursement	2,008	1,507	2,510	2,500	2,500	1,239	2,500
A71470	Employee Relations	25	25	24	25	25	-	25
A71490	Employment Ads-Help Wanted	3,242	2,804	2,661	4,000	4,000	1,247	4,000
A71500	Trips And Training	235	121	-	500	500	-	500
A71810	Dues And Subscriptions	300	380	397	500	500	59	500
A71950	Cellular Phones	-	-	127	-	-	590	-
A71970	Courier Services	-	27	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	313	-
A72970	Per Diem Fees	15,100	13,220	16,230	15,000	15,000	9,036	15,000
A79940	Miscell Contractual Services	10,660	-	-	-	-	-	-
A79950	All Other Miscellaneous	2,613	-	-	-	-	-	-
AH7X	**Contractuals**	**56,087**	**51,509**	**41,920**	**68,525**	**68,525**	**29,570**	**63,525**
AHEX	**Total Expenses**	**138,182**	**139,119**	**103,102**	**130,633**	**130,633**	**90,283**	**126,766**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A43X Fines and Forfeitures	73,590	33,000	33,000	73,000	40,000	121%
A45X Intergovernmental	1,791,924	1,677,499	1,677,499	1,622,224	(55,275)	-3%
A46X Charges for Services	157,413	160,000	160,000	160,000	0	0%
A49X Transfers	0	51,641	51,641	37,755	(13,886)	-27%
AHM Miscellaneous	297	500	500	250	(250)	-50%
AH4X Total Revenue	**2,023,223**	**1,922,640**	**1,922,640**	**1,893,229**	**(29,411)**	**-2%**
AH5X Personnel	10,281,372	10,487,809	10,487,809	10,816,235	328,426	3%
AH6X Commodities	97,475	142,412	142,412	146,112	3,700	3%
AH74X Benefits	3,677,227	3,886,681	3,886,681	3,839,801	(46,880)	-1%
AH7X Contractuals	593,577	694,824	703,555	727,853	33,029	5%
AH8X Capital Expenditures	0	99,446	0	58,950	(40,496)	-41%
AHEX Total Expenses	**14,649,650**	**15,311,172**	**15,220,457**	**15,588,951**	**277,779**	**2%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	129	130	130
Part Time	9	9	8

BUDGET HIGHLIGHTS:

- ↓ The State's Attorney's Office eliminated a part time Cyber/Forensic Investigator in FY2018.
- ❖ Personnel costs include the funding of one full time Criminal Intelligence Analyst position which was requested as a new program request for FY2019. This position does not represent an increase in headcount, as it was previously funded through a State's Attorney special fund.
- ↓ Revenues are projected to be lower in FY2019. Child Support Reimbursement (45140) decreased $40,000 due to a decrease in the state contract for these services. In addition, there is a decrease in Other Government Bodies (45400) due to holding vacant a legal assistant and part time paralegal position, resulting in a decreased reimbursement from a State's Attorney special fund.
- ↑ Commodities (6X) increased largely due to an increase in Operational Supplies (61040) and Office Supplies (61010), such as printer toner, letterhead and envelopes. In addition, Gasoline (65090) is increased for investigator take home use of the Office's squad and staff trips to Springfield in the Office's van.
- ↓ Contractual (7X) costs decreased due to the reduction of grant funding for contractual expenses.

- Capital Expenditures (8X) include 19 computers and 15 desk chairs. Capital expenses decreased as there are no vehicle replacements planned for FY2019.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected
Children's Advocacy Center: Children Interviewed	681	615	597	699	1,032

- 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 General Fund State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A43060	Overweight Fees - States Attorney	3,574	1,293	1,114	3,000	3,000	1,567	3,000
A43110	Collection Fees A43110	-	78,021	72,476	30,000	30,000	77,734	70,000
A43X	**Fines and Forfeitures**	**3,574**	**79,314**	**73,590**	**33,000**	**33,000**	**79,302**	**73,000**
A45020	All Other Salary Reimbursement	135,105	140,338	125,657	152,897	152,897	-	104,138
A45140	Child Support IV-D Reimb	761,061	707,413	716,705	650,000	650,000	420,160	610,000
A45280	Salary Reimbursement	144,677	144,677	144,677	144,677	144,677	133,842	148,049
A45330	Grants - Other	12,179	-2,057	7,648	-	-	-	-
A45333	Grants - State	107,178	69,002	62,145	31,000	31,000	26,861	79,388
A45334	Grants - Federal	478,430	474,746	551,991	528,057	528,057	430,605	528,636
A45350	Other State Funds	6,000	6,000	6,000	5,215	5,215	5,500	5,215
A45400	Revenue From Other Government Bodies	-	286,103	177,101	165,653	165,653	-	146,798
A45X	**Intergovernmental**	**1,644,631**	**1,826,221**	**1,791,924**	**1,677,499**	**1,677,499**	**1,016,968**	**1,622,224**
A46010	Fees	104,271	87,587	55,767	60,000	60,000	62,460	60,000
A46250	States Attorneys Fees	140,834	120,143	101,645	100,000	100,000	88,816	100,000
A46X	**Charges for Services**	**245,105**	**207,730**	**157,413**	**160,000**	**160,000**	**151,276**	**160,000**
A49920	Transfers From Other Funds	-	-	-	51,641	51,641	-	37,755
A49X	**Transfers .**	**-**	**-**	**-**	**51,641**	**51,641**	**-**	**37,755**
A49910	All Other Miscellaneous Revenue	1,538	38,184	297	500	500	4,705	250
AHM	**Miscellaneous .**	**1,538**	**38,184**	**297**	**500**	**500**	**4,705**	**250**
AH4X	**Total Revenue**	**1,894,848**	**2,151,450**	**2,023,223**	**1,922,640**	**1,922,640**	**1,252,251**	**1,893,229**

F101 General Fund State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,498,747	9,577,034	9,898,202	10,254,040	10,254,040	9,945,120	10,520,118
A51120	Permanent PT Salaries/Wages	414,514	383,161	251,942	296,076	296,076	230,655	322,302
A51135	Payroll Contingency	-	-	-	-77,308	-77,308	-	-77,000
A51140	Overtime Salaries And Wages	56	-	40	-	-	-	-
A51180	Special Pay	-	-	4,420	-	-	9,002	35,815
A51210	Performance Appraisals	20,368	3,317	2,903	-	-	397	-
A51220	Vacation payout	56,111	27,867	33,902	-	-	73,153	-
A51230	Sick Payout	17,280	19,502	16,250	-	-	76,102	-
A51240	Opt Out Premium	12,865	16,096	18,922	15,000	15,000	18,230	15,000
A51260	Incentive payments	-	-	54,791	-	-	-	-
AH5X	**Personnel**	**10,019,942**	**10,026,976**	**10,281,372**	**10,487,809**	**10,487,809**	**10,352,660**	**10,816,235**
A61010	Office Supplies	11,423	10,563	13,365	18,000	18,000	15,199	18,700
A61020	Computer Supplies	3,201	2,481	4,119	6,500	6,500	1,164	6,500
A61030	Books Manuals And Periodicals	25,986	27,033	28,450	24,500	24,500	27,967	24,500
A61040	Operational Supplies	28,435	43,294	41,495	82,550	82,550	73,770	84,050
A65090	Gasoline	10,862	9,342	10,046	10,862	10,862	11,815	12,362
AH6X	**Commodities**	**79,907**	**92,713**	**97,475**	**142,412**	**142,412**	**129,915**	**146,112**
A74080	H/L/D Employee Benefits	1,866,084	1,828,209	1,936,356	2,035,089	2,035,089	1,967,177	2,158,319
A74100	Retirement Benefits/FICA	723,183	722,952	741,074	802,433	802,433	745,030	828,222
A74110	Retirement Benefits/IMRF	1,030,638	1,003,318	999,797	1,049,159	1,049,159	969,801	853,261
AH74X	**Benefits .**	**3,619,906**	**3,554,479**	**3,677,227**	**3,886,681**	**3,886,681**	**3,682,009**	**3,839,801**
A71120	Interpreters	4,552	2,863	3,806	5,000	5,000	3,075	5,000
A71140	Legal Services	129,004	128,994	140,389	142,000	142,000	137,982	142,000
A71150	Consultants	8,740	36,995	23,861	30,000	30,000	23,701	78,900
A71230	Software & Online Services	11,558	4,741	-	32,100	32,100	6,727	32,500
A71250	Document Imaging	25,737	28,258	27,300	-	-	-	-
A71450	Mileage Reimbursement	3,976	4,447	3,564	6,000	6,000	3,790	6,000
A71470	Employee Relations	417	3,702	3,326	3,450	3,450	3,771	3,450
A71500	Trips And Training	38,517	29,605	42,622	42,900	42,900	35,878	42,900
A71810	Dues And Subscriptions	4,555	6,541	3,986	5,725	5,725	4,770	5,950
A71830	Transcripts ._A71830	58,431	61,792	61,344	70,800	70,800	62,047	70,800
A71840	Publications & Legal Notices	5,764	5,387	5,102	11,500	11,500	5,513	11,500
A71910	Gas For Heating	1,611	1,203	-	3,000	3,000	-	-
A71920	Electricity	4,212	4,482	-	5,000	5,000	-	-
A71930	Water And Sewer Charges	426	757	-	700	700	-	-
A71940	Telephone	80	-	-	-	-	-	-
A71950	Cellular Phones	14,303	15,354	14,607	19,271	19,271	16,310	21,871
A71955	Cell Phone Allowance	5,100	4,440	4,240	4,740	4,740	4,695	5,400
A71960	Data/Telecommunications	11,052	12,220	10,555	20,650	20,650	11,847	21,170
A71965	Radio Fees	-	702	4,212	4,680	4,680	4,524	4,680

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71970	Courier Services	3,346	4,013	2,895	3,000	3,000	2,581	3,000
A72020	Investigative Expense	-	-	756	1,000	1,000	171	1,000
A72140	Unemployment Compensation	214	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	1,258	624	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	6,091	8,779	7,644	7,250	7,250	6,076	7,250
A72280	Equipment Maintenance	-	-	-	400	400	-	400
A72520	Record Storage	-	56,551	56,300	59,902	59,902	64,282	59,902
A72530	Equipment Rental	24,212	23,798	24,540	32,610	32,610	27,035	33,110
A72820	Postage	157	143	99	350	350	150	350
A72960	Witness Fees	4,393	5,557	14,337	20,500	20,500	8,683	20,500
A79920	Transfers Other Funds	145,418	-	-	-	-	-	-
A79940	Miscell Contractual Services	120,050	130,467	107,662	101,950	101,950	98,327	103,950
A79950	All Other Miscellaneous	52,634	23,786	30,428	60,346	69,078	41,407	46,270
AH7X	**Contractuals**	**685,808**	**606,201**	**593,577**	**694,824**	**703,555**	**573,340**	**727,853**
A83010	Motor Vehicles	-	-	-	53,706	-	-	-
A84020	Radios & Electronic Equipment	-	-	-	4,800	-	-	-
A84030	Computer Equipment	-	-	-	40,940	-	-	52,950
A84060	Furniture And Office Equipment	-	-	-	-	-	-	6,000
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**99,446**	**-**	**-**	**58,950**
AHEX	**Total Expenses**	**14,405,563**	**14,280,370**	**14,649,650**	**15,311,172**	**15,220,457**	**14,737,923**	**15,588,951**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	3,492,622	3,325,000	3,325,000	3,125,000	(200,000)	-6%
A49X Transfers	26,800	26,800	26,800	26,800	0	0%
AHM Miscellaneous	1,974,524	3,004,400	3,004,400	3,204,400	200,000	7%
AH4X Total Revenue	**5,493,946**	**6,356,200**	**6,356,200**	**6,356,200**	**0**	**0%**
AH5X Personnel	967,621	877,729	877,729	876,436	(1,294)	0%
AH6X Commodities	5,779	11,000	11,000	11,750	750	7%
AH74X Benefits	357,160	351,478	351,478	371,511	20,033	6%
AH7X Contractuals	76,098	79,760	79,760	79,760	0	0%
AH8X Capital Expenditures	0	3,055	0	4,615	1,560	51%
AHEX Total Expenses	**1,406,658**	**1,323,022**	**1,319,967**	**1,344,071**	**21,049**	**2%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	16	15	15
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Penalty Cost & Interest (41130) revenue decreased $200,000 as the Treasurer's Office has received more timely property tax payments.
- ↑ Interest (48010) increased by $200,000 based on projected activity for FY2019.
- ↓ Personnel (5X) costs are slightly down due to newly hired personnel coming in at lower salaries.
- ↑ Commodities (7X) increased slightly from increased costs due to Tyler Tax software.

F101 General Fund - Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41130	Penalty Cost & Interest On Collect	3,570,767	3,538,103	3,367,623	3,200,000	3,200,000	2,972,768	3,000,000
A41150	Tax Sale/Redemption P I & Cost	107,580	82,873	124,999	125,000	125,000	53,495	125,000
A41X	**Taxes**	**3,678,347**	**3,620,976**	**3,492,622**	**3,325,000**	**3,325,000**	**3,026,262**	**3,125,000**
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	864,107	1,570,144	1,969,502	3,000,000	3,000,000	2,471,843	3,200,000
A48011	1st Midwest Bank Interest Earned	2,465	2,877	3,117	2,400	2,400	258,369	2,400
A49910	All Other Miscellaneous Revenue	1,820	1,366	1,905	2,000	2,000	1,250	2,000
AHM	**Miscellaneous .**	**868,392**	**1,574,387**	**1,974,524**	**3,004,400**	**3,004,400**	**2,731,462**	**3,204,400**
AH4X	**Total Revenue**	**4,573,539**	**5,222,163**	**5,493,946**	**6,356,200**	**6,356,200**	**5,757,725**	**6,356,200**

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund - Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	881,115	929,595	926,314	873,229	873,229	842,033	874,936
A51160	Holiday Pay	-	-	523	-	-	-	-
A51190	Judges Of Election	100	-	-	-	-	-	-
A51210	Performance Appraisals	1,755	1,494	1,392	1,500	1,500	-	1,500
A51220	Vacation payout	2,520	-	10,153	-	-	1,034	-
A51240	Opt Out Premium	3,000	3,115	2,019	3,000	3,000	2,019	-
A51260	Incentive payments	-	-	27,219	-	-	-	-
AH5X	**Personnel**	**888,490**	**934,204**	**967,621**	**877,729**	**877,729**	**845,086**	**876,436**
A61010	Office Supplies	-	-	-	-	-	-	750
A61040	Operational Supplies	6,057	7,659	5,779	11,000	11,000	13,327	11,000
AH6X	**Commodities**	**6,057**	**7,659**	**5,779**	**11,000**	**11,000**	**13,327**	**11,750**
A74080	H/L/D Employee Benefits	198,295	176,608	193,207	196,109	196,109	182,724	235,810
A74100	Retirement Benefits/FICA	65,968	68,227	70,990	67,037	67,037	61,877	67,051
A74110	Retirement Benefits/IMRF	93,088	94,797	92,962	88,332	88,332	81,989	68,649
AH74X	**Benefits .**	**357,350**	**339,632**	**357,160**	**351,478**	**351,478**	**326,590**	**371,511**
A71140	Legal Services	-	-	2,517	2,500	2,500	82	2,500
A71450	Mileage Reimbursement	219	-	487	400	400	-	400
A71470	Employee Relations	-	-	148	400	400	-	400
A71500	Trips And Training	818	38	1,296	1,500	1,500	-	1,500
A71810	Dues And Subscriptions	2,110	1,844	1,780	1,500	1,500	1,694	1,500
A71840	Publications & Legal Notices	9,600	11,681	9,988	12,500	12,500	6,821	12,500
A71950	Cellular Phones	1,643	1,615	1,502	1,600	1,600	1,372	1,600
A71970	Courier Services	3,410	4,262	4,504	3,960	3,960	3,361	3,960
A72260	Office Equip Maintenance And Repairs	144	-	-	-	-	-	-
A72280	Equipment Maintenance	2,089	1,369	1,851	600	600	432	600
A72530	Equipment Rental	1,787	1,227	1,126	1,500	1,500	952	1,500
A72815	Bank Service Charges	1,572	2,091	1,427	1,200	1,200	1,111	1,200
A72830	Printing Services	43,976	45,921	47,797	52,000	52,000	66,460	52,000
A79940	Miscell Contractual Services	-	61	1,675	100	100	977	100
A79950	All Other Miscellaneous	-	178	-	-	-	-	-
AH7X	**Contractuals**	**67,367**	**70,288**	**76,098**	**79,760**	**79,760**	**83,261**	**79,760**
A84030	Computer Equipment	-	-	-	3,055	-	-	4,615
AH8X	**Capital Expenditures**	**-**	**-**	**-**	**3,055**	**-**	**-**	**4,615**
AHEX	**Total Expenses**	**1,319,265**	**1,351,784**	**1,406,658**	**1,323,022**	**1,319,967**	**1,268,264**	**1,344,071**

LakeCounty

Other Property Tax Funds

2019 Approved Budget

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	3,895,395	3,903,221	3,903,221	3,902,840	(381)	0%
A45X Intergovernmental	25,696	0	349,800	24,900	24,900	0%
AHM Miscellaneous	12,683	27,743	27,743	20,460	(7,283)	-26%
AH4X Total Revenue	**3,933,774**	**3,930,964**	**4,280,764**	**3,948,200**	**17,236**	**0%**
AH7X Contractuals	58,035	84,200	91,200	85,900	1,700	2%
AH8X Capital Expenditures	3,447,990	3,846,764	8,498,800	3,862,300	15,536	0%
AHEX Total Expenses	**3,506,025**	**3,930,964**	**8,590,000**	**3,948,200**	**17,236**	**0%**

BUDGET HIGHLIGHTS:

- 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 Bridge Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	3,890,908	3,893,475	3,887,708	3,903,221	3,903,221	3,889,379	3,902,840
A41110	Prior Year Property Taxes	942	971	1,641	-	-	1,239	-
A41120	TIF Districts Property Taxes	10,797	5,327	6,047	-	-	5,431	-
A41X	**Taxes**	**3,902,647**	**3,899,773**	**3,895,395**	**3,903,221**	**3,903,221**	**3,896,050**	**3,902,840**
A45150	Highway Dept Rent Right Of Way	-	-	100	-	-	-	-
A45400	Revenue From Other Government Bodies	1,086	0	25,596	-	349,800	336,612	24,900
A45X	**Intergovernmental**	**1,086**	**0**	**25,696**	**-**	**349,800**	**336,612**	**24,900**
A48010	Interest	12,084	22,291	12,683	27,743	27,743	12,126	20,460
AHM	**Miscellaneous .**	**12,084**	**22,291**	**12,683**	**27,743**	**27,743**	**12,126**	**20,460**
AH4X	**Total Revenue**	**3,915,817**	**3,922,064**	**3,933,774**	**3,930,964**	**4,280,764**	**4,244,788**	**3,948,200**

F232 Bridge Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	83,072	42,838	58,035	84,200	91,200	47,114	85,900
AH7X	**Contractuals**	**83,072**	**42,838**	**58,035**	**84,200**	**91,200**	**47,114**	**85,900**
A85020	Roads & Road Constr & Maintenance	3,271,197	5,538,931	3,447,990	3,846,764	8,498,800	2,922,176	3,862,300
AH8X	**Capital Expenditures**	**3,271,197**	**5,538,931**	**3,447,990**	**3,846,764**	**8,498,800**	**2,922,176**	**3,862,300**
AHEX	**Total Expenses**	**3,354,269**	**5,581,769**	**3,506,025**	**3,930,964**	**8,590,000**	**2,969,290**	**3,948,200**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	14,080,941	14,957,015	14,957,015	15,013,500	56,485	0%
A45X Intergovernmental	527,159	489,300	489,300	516,496	27,196	6%
A46X Charges for Services	1,778,700	1,872,627	1,872,627	1,959,787	87,160	5%
A49X Transfers	2,514,526	1,790,531	1,790,531	2,375,434	584,903	33%
AHM Miscellaneous	146,140	860,102	860,102	77,213	(782,889)	-91%
AH4X Total Revenue	**19,047,467**	**19,969,575**	**19,969,575**	**19,942,430**	**(27,145)**	**0%**
AH5X Personnel	10,831,707	10,949,715	10,949,715	11,174,405	224,690	2%
AH6X Commodities	1,879,538	1,994,290	1,994,290	2,139,361	145,071	7%
AH74X Benefits	3,984,113	3,701,257	3,701,257	3,667,738	(33,519)	-1%
AH7X Contractuals	1,917,669	2,147,575	2,160,940	2,448,354	300,779	14%
AH8X Capital Expenditures	1,123,481	1,176,738	1,251,796	1,284,225	107,487	9%
AHEX Total Expenses	**19,736,509**	**19,969,575**	**20,057,998**	**20,714,083**	**744,508**	**4%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	129	127	127
Part Time	20	20	21

BUDGET HIGHLIGHTS:

- ↑ Increases in Highway Permit Fees (46650) of $10,000, Utility Fees (46670) of $10,000, and Service Station revenue (46830) of $77,160 led to an increase of $97,160 in Charges for Service (46X)
- ↑ Gasoline (65090) costs increased by $157,577 and Diesel (65100) costs increased $30,244 due to higher costs. These projections are based on Lake County's analysis of the Department of Energy's data and historical trends.
- ↑ Overall Contractual (7X) expenses have increased $300,779 due to an increase in Indirect Cost Allocations (73195) of $315,080 offset partially by electricity costs (71920) savings of $35,500 from the LED lighting retrofit.
- ↓ Revenues from Miscellaneous (AHM) declined because the transfer from the Sales Tax from Transportation & Public Safety for construction engineering expenses, was moved into Transfers (49X)
- ↑ Capital Expenditures (8X) are up $32,429 primarily because of several large computer equipment purchases in FY2019, including a replacement Total Station/Scanner Surveying equipment ($64,000), and a replacement Latex Printer ($23,000).

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY 2019 Target
Permit Review Comment Responses Issued Within 15 Days	86%	85%	85%	90%
Intergovernmental or Interagency Agreements Executed	36	47	33	35
Actual Contract Bid Awards as A Percentage of Est. Construction Costs	95%	74%	77%	90%
Percentage Change in Construction Contract Amt. Due to Change Orders	0.7%	0.6%	0%	0%
County Highway Lane Miles Under Construction	220.6	224	200	200
Roadway Construction Projects…				
...Completed Within 30 Days of Target Completion Date	78%	80%	80%	80%
…Completed Within 30-60 Days of Target Completion Date	6%	10%	5%	5%
…Completed More Than 60 Days After Target Completion Date	22%	10%	15%	15%
County Highway Bridges…				
…With a Sufficiency Rating of 80 or Higher	94%	NA	90%	n/a
…With a Sufficiency Rating of 50 or Higher	100%	NA	100%	n/a
Traffic Signals Connected to the Lake County PASSAGE Network	581	602	610	625
Interconnected Arterial Travel Corridors				
Traffic Signal Travel Corridors Re-Timed	4	0	5	3
Percentage Decrease in Travel Time Achieved in Re-Timed Corridors	16%	0%	10%	10%
Average Lane Miles Maintained Per Snow and Ice Control Route	32.14	32.58	32.79	33.00

Lake County Revenue Budget Comparison Report - Five Year History

F214 Division of Transportation Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	14,064,994	14,074,935	14,053,117	14,943,515	14,943,515	14,890,456	15,000,000
A41110	Prior Year Property Taxes	3,378	3,540	5,965	-	-	4,442	-
A41120	TIF Districts Property Taxes	39,083	19,245	21,860	13,500	13,500	19,631	13,500
A41X	**Taxes**	**14,107,455**	**14,097,719**	**14,080,941**	**14,957,015**	**14,957,015**	**14,914,530**	**15,013,500**
A45150	Highway Dept Rent Right Of Way	38,719	31,546	59,053	28,600	28,600	38,501	46,163
A45340	Other Federal Funds	184,686	139,671	205,975	160,700	160,700	118,947	170,333
A45390	Revenue From Townships	96,571	101,544	46,193	100,000	100,000	55,518	100,000
A45400	Revenue From Other Government Bodies	239,666	138,268	215,938	200,000	200,000	227,648	200,000
A45X	**Intergovernmental**	**559,642**	**411,029**	**527,159**	**489,300**	**489,300**	**440,615**	**516,496**
A46630	Highway-Motor Equipment Service	644,597	626,928	602,760	650,000	650,000	513,089	640,000
A46650	Highway Permit Fees	31,775	55,100	63,925	50,000	50,000	72,600	60,000
A46660	Highway Truck Fees	164,587	153,210	157,570	150,000	150,000	182,856	150,000
A46670	Utility Fees	206,100	278,025	250,375	240,000	240,000	234,575	250,000
A46830	Service Station	794,059	663,134	704,071	782,627	782,627	760,622	859,787
A46X	**Charges for Services**	**1,841,118**	**1,776,397**	**1,778,700**	**1,872,627**	**1,872,627**	**1,763,742**	**1,959,787**
A49920	Transfers From Other Funds	2,332,701	2,246,869	2,514,526	1,790,531	1,790,531	2,445,687	2,375,434
A49X	**Transfers .**	**2,332,701**	**2,246,869**	**2,514,526**	**1,790,531**	**1,790,531**	**2,445,687**	**2,375,434**
A48010	Interest	5,214	15,017	8,311	4,713	4,713	19,800	4,713
A48110	Subdivision Review Reimbursement	758	7,054	1,095	2,500	2,500	3,940	2,500
A48320	Proceeds From Sale Of Assets	76,471	103,525	70,996	50,000	50,000	48,479	50,000
A49910	All Other Miscellaneous Revenue	37,842	23,603	65,737	802,889	802,889	25,441	20,000
AHM	**Miscellaneous .**	**109,857**	**149,199**	**146,140**	**860,102**	**860,102**	**97,660**	**77,213**
AH4X	**Total Revenue**	**18,950,773**	**18,681,214**	**19,047,467**	**19,969,575**	**19,969,575**	**19,662,234**	**19,942,430**

F214 Division of Transportation Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,419,366	9,547,890	9,700,826	10,029,470	10,029,470	9,559,593	10,363,632
A51135	Payroll Contingency	-	-	-	-107,880	-107,880	-	-270,000
A51140	Overtime Salaries And Wages	793,322	576,957	770,880	762,476	762,476	985,786	784,206
A51160	Holiday Pay	-	209	-	-	-	2,991	-
A51180	Special Pay	4,906	4,767	6,180	-	-	10,386	-
A51190	Judges Of Election	100	50	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	206,065	245,974	259,650	259,650	254,780	286,067
A51210	Performance Appraisals	18,481	5,694	2,233	-	-	561	-
A51220	Vacation payout	28,439	17,127	66,362	-	-	39,313	-
A51230	Sick Payout	8,926	9,010	4,099	-	-	17,331	-
A51240	Opt Out Premium	5,481	4,673	6,404	6,000	6,000	10,846	10,500
A51260	Incentive payments	-	-	28,749	-	-	-	-
AH5X	**Personnel**	**10,279,020**	**10,372,442**	**10,831,707**	**10,949,715**	**10,949,715**	**10,881,587**	**11,174,405**
A61010	Office Supplies	13,506	13,415	8,339	15,200	15,200	8,411	15,200
A61020	Computer Supplies	12,107	9,015	3,139	12,250	12,250	5,025	9,000
A61030	Books Manuals And Periodicals	1,012	1,165	1,490	2,000	2,000	1,379	2,000
A61040	Operational Supplies	25,837	13,349	19,647	25,000	25,000	28,288	30,000
A61060	Clothing And Uniforms	29,053	31,432	29,757	32,000	32,000	27,801	32,000
A63010	Building, Grounds Maintenance Supplies	43,260	48,737	42,210	55,500	55,500	56,174	55,000
A65040	Highway Maintenance and Supplies	22,730	29,682	18	-	-	-	-
A65050	Engineering Supplies	4,558	3,132	7,914	7,000	7,000	6,640	11,000
A65060	Sign And Safety Supplies	26,853	30,518	-	-	-	-	-
A65070	Automotive Parts	716,453	763,972	644,029	741,000	741,000	597,880	693,000
A65080	Shop Supplies	74,218	50,055	66,662	73,240	73,240	89,351	73,240
A65090	Gasoline	785,074	647,608	745,183	701,100	701,100	859,926	858,677
A65100	Diesel Fuel	271,391	184,605	247,945	255,000	255,000	328,933	285,244
A65110	Lubricants	54,685	63,183	63,148	75,000	75,000	75,586	75,000
A65180	Miscellaneous Commodities	-	-	58	-	-	-	-
AH6X	**Commodities**	**2,080,736**	**1,889,868**	**1,879,538**	**1,994,290**	**1,994,290**	**2,085,395**	**2,139,361**
A74080	H/L/D Employee Benefits	2,075,163	2,120,385	2,109,297	1,922,774	1,922,774	1,980,978	1,980,542
A74100	Retirement Benefits/FICA	767,678	773,886	809,826	778,659	778,659	751,845	837,908
A74110	Retirement Benefits/IMRF	1,062,641	1,045,259	1,064,990	999,825	999,825	958,814	849,289
AH74X	**Benefits .**	**3,905,482**	**3,939,530**	**3,984,113**	**3,701,257**	**3,701,257**	**3,691,636**	**3,667,738**
A71150	Consultants	26,628	50,623	6,875	25,000	32,680	-	10,000
A71220	Computer Services	103,322	61,225	91,551	143,787	143,787	114,581	129,795
A71330	Medical Fees	3,120	368	-	4,500	4,500	-	4,500
A71430	Tuition Reimbursement	3,481	2,000	-	8,000	8,000	-	8,000
A71450	Mileage Reimbursement	-	-	-	1,000	1,000	-	500
A71470	Employee Relations	3,175	3,281	6,987	3,725	3,725	3,070	3,725
A71500	Trips And Training	49,603	62,566	62,248	68,459	69,584	70,328	83,370

Lake County Expense Budget Comparison Report - Five Year History

F214 Division of Transportation Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71810	Dues And Subscriptions	16,796	16,548	17,424	20,000	20,000	16,132	18,000
A71840	Publications & Legal Notices	6,943	5,024	5,995	7,000	7,000	5,412	7,000
A71910	Gas For Heating	59,702	61,879	44,199	91,450	91,450	48,171	82,950
A71920	Electricity	90,128	85,452	122,347	130,715	130,715	80,499	95,215
A71930	Water And Sewer Charges	10,216	9,702	15,462	12,500	12,500	13,899	11,000
A71940	Telephone	12,835	8,588	10,468	25,014	25,014	6,860	20,000
A71950	Cellular Phones	52,903	54,774	42,686	63,706	63,706	43,908	55,000
A71955	Cell Phone Allowance	-	-	225	-	-	900	1,000
A71960	Data/Telecommunications	-	5,698	32,921	34,000	34,000	34,698	34,000
A72210	Motor Vehicle Maintenance & Repairs	53,760	65,922	42,440	66,000	66,000	60,775	116,000
A72240	Radio Equipment Maintenance & Repair	-	1,248	-	1,500	1,500	-	500
A72250	Bldg & Grounds Maintenance & Repairs	101,902	98,816	122,224	105,000	109,560	96,999	120,000
A72410	All Other Maintenance And Repairs	1,972	1,613	-	2,000	2,000	472	2,000
A72530	Equipment Rental	6,925	6,465	8,025	9,000	9,000	8,530	9,000
A72820	Postage	2,978	2,260	2,889	6,000	6,000	2,253	5,000
A72830	Printing Services	16,918	10,028	5,597	9,000	9,000	2,432	6,000
A72840	Temporary Employment Services	17,589	23,438	17,166	22,489	22,489	27,927	22,489
A73195	Indirect Cost Allocations	1,316,065	1,341,280	1,165,090	1,177,630	1,177,630	1,177,630	1,492,710
A79940	Miscell Contractual Services	359	1,213	24,269	28,500	28,500	26,236	26,000
A79950	All Other Miscellaneous	76,845	71,695	70,583	81,600	81,600	71,659	84,600
AH7X	**Contractuals**	**2,034,164**	**2,051,704**	**1,917,669**	**2,147,575**	**2,160,940**	**1,913,371**	**2,448,354**
A81020	Right Of Way And Easements	484	129	136	1,000	1,000	137	1,000
A82010	Buildings And Structures	121,994	211,309	51,936	30,000	40,344	42,750	70,000
A83010	Motor Vehicles	70,227	84,714	91,547	40,000	40,000	43,708	103,000
A84010	Construction & Maintenance Equipment	1,442,793	872,634	906,529	1,015,500	1,080,214	942,710	974,500
A84030	Computer Equipment	102,503	68,808	70,592	86,870	86,870	61,158	133,225
A84060	Furniture And Office Equipment	4,740	1,104	1,241	3,368	3,368	-	2,500
A85020	Roads & Road Constr & Maintenance	-	-	1,500	-	-	-	-
AH8X	**Capital Expenditures**	**1,742,742**	**1,238,697**	**1,123,481**	**1,176,738**	**1,251,796**	**1,090,463**	**1,284,225**
AHEX	**Total Expenses**	**20,042,143**	**19,492,241**	**19,736,509**	**19,969,575**	**20,057,998**	**19,662,452**	**20,714,083**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	10,973,678	10,000,000	10,000,000	11,000,000	1,000,000	10%
AHM Miscellaneous	9,695	4,836	4,836	11,000	6,164	127%
AH4X Total Revenue	**10,983,374**	**10,004,836**	**10,004,836**	**11,011,000**	**1,006,164**	**10%**
AH7X Contractuals	11,066,287	12,146,104	12,146,104	12,430,567	284,463	2%
AHEX Total Expenses	**11,066,287**	**12,146,104**	**12,146,104**	**12,430,567**	**284,463**	**2%**

F202 FICA

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	11,735,007	11,966,008	10,951,827	10,000,000	10,000,000	9,964,721	11,000,000
A41110	Prior Year Property Taxes	2,818	2,834	4,826	-	-	3,529	-
A41120	TIF Districts Property Taxes	31,119	16,479	17,026	-	-	15,299	-
A41X	**Taxes**	**11,768,944**	**11,985,322**	**10,973,678**	**10,000,000**	**10,000,000**	**9,983,548**	**11,000,000**
A48010	Interest	2,214	16,435	7,416	2,836	2,836	14,421	8,500
A49910	All Other Miscellaneous Revenue	-	2,693	2,279	2,000	2,000	3,274	2,500
AHM	**Miscellaneous .**	**2,214**	**19,128**	**9,695**	**4,836**	**4,836**	**17,695**	**11,000**
AH4X	**Total Revenue**	**11,771,158**	**12,004,450**	**10,983,374**	**10,004,836**	**10,004,836**	**10,001,243**	**11,011,000**

F202 FICA

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	11,308,449	11,009,430	11,066,287	12,146,104	12,146,104	10,136,680	12,430,567
AH7X	**Contractuals**	**11,308,449**	**11,009,430**	**11,066,287**	**12,146,104**	**12,146,104**	**10,136,680**	**12,430,567**
AHEX	**Total Expenses**	**11,308,449**	**11,009,430**	**11,066,287**	**12,146,104**	**12,146,104**	**10,136,680**	**12,430,567**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	16,767,602	16,905,339	16,905,339	17,500,000	594,661	4%
A42X Licenses & Permits	2,074,417	2,119,530	2,119,530	2,158,579	39,049	2%
A43X Fines and Forfeitures	30,179	32,000	32,000	30,658	(1,342)	-4%
A45X Intergovernmental	41,075,298	42,279,111	45,468,694	43,530,225	1,251,115	3%
A46X Charges for Services	3,170,736	3,719,614	3,719,614	3,560,078	(159,536)	-4%
A49X Transfers	7,389,969	7,870,199	7,870,199	6,980,266	(889,933)	-11%
AHM Miscellaneous	209,956	351,073	370,573	299,461	(51,612)	-15%
AH4X Total Revenue	**70,718,156**	**73,276,866**	**76,485,949**	**74,059,267**	**782,401**	**1%**
AH5X Personnel	43,880,645	46,118,796	47,042,485	46,553,237	434,441	1%
AH6X Commodities	2,335,264	2,384,679	2,566,826	2,601,671	216,992	9%
AH74X Benefits	16,261,458	17,496,443	17,845,464	17,088,676	(407,767)	-2%
AH7X Contractuals	8,270,150	9,130,347	9,477,809	9,152,863	22,516	0%
AH8X Capital Expenditures	1,561,492	1,146,600	4,540,873	793,485	(353,115)	-31%
AHEX Total Expenses	**72,309,009**	**76,276,865**	**81,473,457**	**76,189,932**	**(86,933)**	**0%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	774	775	789
Part Time	112	109	116

BUDGET HIGHLIGHTS:

- The revenue mix for the Health Department continues to change due to the transition to managed care and insurance carriers. Overall, revenue has increased 1%, or $782,401.
- Licenses and Permits (42X) revenue increased largely due to revenue from Food Permits (42115).
- Intergovernmental (45X) revenue is projected to increase $1,251,115, or 3%. The largest increases are in Managed Care – Medical (45285) and Grants – Federal (45334). Managed care has increased due to the Health Department's payer mix shifting to managed care organizations as well as an increase in the number of medical and dental visits. Federal grants increased due to a new Substance Abuse and Mental Health Services Administration (SAMHSA) System of Care (SOC) grant and an increase in the third-year allocation for the existing Primary and Behavioral Care Integration Grant, which is also from SAMHSA.

- Charges for Services (46X) is down 4%, driven largely by the $105,802 decrease in Dental Fees (46980), as there have been fewer uninsured patients. In addition, Insurance Reimbursement (47050) is projected to decrease $40,897 due to the Health Department seeing fewer clients with commercial insurance with medical, prenatal, and mental health programs.
- Personnel costs (5X) costs increased by 1%, or $434,441. This increase is due to positions added through new grants, such as SAMHSA SOC. The Health Department has added 21 positions (14 full time, 7 part time), which are offset by the aforementioned increase in revenue.
- Commodities (6X) have increased due to a $114,230 increase in Drugs and Medicines to: 1) offset a reduction in the Vaccines for Children Program, as it's no longer State funded; 2) cover the increase in the cost of influenza vaccine for individuals over 50; and 3) provide for the SAMHSA System of Care and Primary Behavioral Health Care Integration grants.
- Contractuals (7X) are projected to be relatively flat in FY2019.
- Capital Expenditures (8X) are decreasing due to a reduction in Computer Equipment (84030), as the cyclical replacement of computer equipment in FY2019 is expected to be in line with historical amounts. Routine purchases include the cyclical replacement of furniture, computers, computer equipment, and vehicles.

PERFORMANCE INFORMATION:

Goal	FY2014 Actual Performance	FY2015 Actual Performance	FY2016 Actual Performance	FY2017 Actual Performance	FY2018 Year-To-Date	FY2019 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	93%	92%	88%	93%	96%	90%
The occupancy rate for the Addictions Treatment program will increase to 85%	85%	85%	83%	73%	80%	85%
Primary Care						
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*	79%	91%	79%	25%	32%	90%
**** This is now measured in the following way since 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*	83%	81%	96%	78%	79%	100%
**** In 2017 the measure specification was changed to include only medical visits, prior to that all health center visits were included.***						
Less than 25% of patients 18-75 years of age with diabetes who had hemoglobin A1c > 9.0% during the measurement period	34%	34%	30%	33%	22%	>25%

Administrative Services						
Reduce the time to fill a position by 33% from 90 days to 60 days	71 days	67 days	60 days	61 days	47 days	Maintain time to fill average 60 days and below
Maintain an average weekly Facebook post reach of 1,000	1,041	2,620	3,000	67,327	8,651	Maintain an average weekly Facebook post reach of 10,000

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	19,835,010	21,811,405	16,733,183	16,905,339	16,905,339	16,845,253	17,500,000
A41110	Prior Year Property Taxes	4,969	5,104	8,345	-	-	6,136	-
A41120	TIF Districts Property Taxes	54,952	29,784	26,074	-	-	23,375	-
A41X	**Taxes**	**19,894,932**	**21,846,293**	**16,767,602**	**16,905,339**	**16,905,339**	**16,874,764**	**17,500,000**
A42100	ISD Pumpers Contractors License	18,233	17,786	16,835	17,672	17,672	16,273	16,537
A42101	Swimming Facilities License	77,368	78,416	79,468	80,930	80,930	81,195	80,310
A42105	Well and Septic Permits	248,875	298,464	282,567	289,007	289,007	292,077	294,559
A42115	Food Permits	1,673,062	1,685,107	1,695,548	1,731,921	1,731,921	1,751,462	1,767,173
A42X	**Licenses & Permits**	**2,017,537**	**2,079,773**	**2,074,417**	**2,119,530**	**2,119,530**	**2,141,007**	**2,158,579**
A43090	Rabies Fines And Penalties	39,006	31,139	30,179	32,000	32,000	29,366	30,658
A43X	**Fines and Forfeitures**	**39,006**	**31,139**	**30,179**	**32,000**	**32,000**	**29,366**	**30,658**
A45155	Ecological Services	23,852	58,077	44,834	43,467	43,467	60,472	48,467
A45160	Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	115,000	115,000
A45165	Revenue from DHS fee for services	526,414	309,595	285,150	326,216	326,216	280,051	361,973
A45170	Community Health Center	3,955,035	4,440,659	4,850,576	4,598,036	5,904,992	5,370,616	4,687,749
A45190	Federal Bureau Prisons	45,896	35,090	-1,306	-	-	-856	-
A45230	Medicare - FQHC Reimbursement	909,847	941,206	973,390	1,564,041	1,564,041	929,704	1,484,579
A45231	Managed Care Medicare	855,510	952,495	1,117,372	762,689	762,689	875,614	670,293
A45250	Illinois Public Aid	3,932,245	4,268,180	3,227,367	3,077,929	3,077,929	6,264,596	3,063,732
A45253	Medicaid MCO PMPM	697,388	502,847	1,079,087	599,751	599,751	763,032	594,776
A45254	DMH Medicaid	1,031,738	836,585	947,698	752,887	752,887	901,882	812,188
A45255	Illinois Department of Public Health	2,874,890	2,687,629	2,832,996	2,546,382	2,728,502	2,457,833	2,775,198
A45260	Medicare B	173,916	125,980	114,533	140,161	140,161	92,485	115,205
A45285	Managed Care - Medical	8,842,602	10,042,605	11,134,509	12,416,025	12,716,025	10,112,459	13,281,736
A45286	Managed Care - Dental	716,724	679,632	868,607	762,997	762,997	791,834	1,238,797
A45300	Grants - Department of Children & Family Services	95,298	221,976	257,917	273,985	273,985	221,317	271,527
A45310	Grants Department of Human Services	7,857,183	7,929,494	8,132,954	8,136,576	8,171,721	7,696,266	7,947,762
A45320	FQHC Illinois Department of Public Aid Reimbursement	2,599,612	1,915,837	1,789,009	2,264,147	2,264,147	2,103,941	2,065,559
A45330	Grants - Other	235,720	283,028	171,677	55,000	117,498	106,144	25,000
A45331	Grants - Municipal	416,462	351,249	337,644	372,214	372,214	317,782	372,214
A45333	Grants - State	91,203	184,246	138,743	131,492	131,492	107,480	131,492
A45334	Grants - Federal	818,137	463,777	315,904	481,229	1,398,204	783,116	1,294,257
A45335	Grants - Nonprofit	1,520,355	1,279,005	1,291,605	1,323,568	1,709,457	1,400,956	1,020,456
A45336	Revenue from DMH contract	35,450	-	-	-	-	-	-
A45337	Revenue from DASA contract	1,064,252	1,139,355	749,916	1,087,541	1,087,541	451,733	707,635
A45340	Other Federal Funds	234,313	216,831	243,337	401,611	401,611	312,202	379,471
A45350	Other State Funds	25,795	30,801	40,778	46,167	46,167	73,307	47,659
A45370	Revenue From Counties	750	-	16,000	-	-	126,162	17,500
A45X	**Intergovernmental**	**39,695,587**	**40,011,178**	**41,075,298**	**42,279,111**	**45,468,694**	**42,715,127**	**43,530,225**
A46010	Fees	165,822	192,644	172,705	180,500	180,500	165,703	175,000
A46420	Copy Charges	22,817	903	150	-	-	20	-
A46980	Dental Fees .	444,285	401,388	353,308	508,663	508,663	394,856	402,861
A46985	Water Analysis Fee	65,137	88,404	72,096	75,537	75,537	58,721	72,096
A46990	Dental Reimbursement	3,625	3,088	5,617	-	-	7,628	-
A47050	Insurance Reimbursement	551,314	676,982	517,777	690,168	690,168	493,075	649,271
A47080	Well & Septic Fees	52,337	81,641	89,510	71,576	71,576	100,010	75,652
A47100	Rabies Control Fees Environment	1,433,063	864,248	1,022,092	1,434,204	1,434,204	2,134,555	1,432,814
A47170	Medical Reimbursements	26,478	61,274	36,902	50,417	50,417	28,763	11,003

Lake County Revenue Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A47180	Medical Fees .	842,741	883,633	900,578	708,549	708,549	845,211	741,381
A46X	**Charges for Services**	**3,607,620**	**3,254,205**	**3,170,736**	**3,719,614**	**3,719,614**	**4,228,542**	**3,560,078**
A49920	Transfers From Other Funds	7,781,873	7,471,179	7,389,889	7,870,199	7,870,199	6,766,493	6,980,266
A49999	Over Short	13	405	80	-	-	-44	-
A49X	**Transfers .**	**7,781,886**	**7,471,584**	**7,389,969**	**7,870,199**	**7,870,199**	**6,766,449**	**6,980,266**
A48010	Interest	41,763	145,058	131,258	75,000	75,000	110,068	75,000
A48150	Donations	13,951	84,126	12,717	30,000	30,000	20,370	30,000
A48320	Proceeds From Sale Of Assets	81,478	30,254	42,821	24,400	24,400	37,123	24,400
A49910	All Other Miscellaneous Revenue	50,423	2,118,228	23,159	221,673	241,173	46,947	170,061
AHM	**Miscellaneous .**	**187,615**	**2,377,666**	**209,956**	**351,073**	**370,573**	**214,508**	**299,461**
AH4X	**Total Revenue**	**73,224,183**	**77,071,838**	**70,718,156**	**73,276,866**	**76,485,949**	**72,969,764**	**74,059,267**

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	37,417,665	38,008,174	38,494,851	43,013,419	43,812,210	40,399,557	45,087,479
A51120	Permanent PT Salaries/Wages	4,638,641	4,278,084	4,146,980	3,657,718	3,782,616	4,143,367	3,731,338
A51130	Payroll Accrual Year End	148,683	362,511	157,071	-	-	-1,184,653	-
A51135	Payroll Contingency	-	-	-	-2,205,965	-2,205,965	-	-3,739,023
A51140	Overtime Salaries And Wages	349,695	287,368	291,579	289,454	289,454	296,120	264,026
A51145	Back Pay Wages	-	-	34,442	-	-	-	-
A51160	Holiday Pay	3,658	7,074	14,232	-	-	10,133	-
A51180	Special Pay	260,256	284,288	369,882	271,424	271,424	241,213	262,913
A51200	Temporary PT Salaries/Wages	-	15,439	18,937	1,010,082	1,010,082	18,945	867,417
A51210	Performance Appraisals	15,068	10,196	-	1,410	1,410	2,425	-
A51220	Vacation payout	122,753	184,519	195,043	-	-	112,340	-
A51230	Sick Payout	41,940	133,523	52,063	-	-	42,007	-
A51240	Opt Out Premium	83,615	92,939	79,670	81,254	81,254	75,055	79,088
A51260	Incentive payments	-	-	25,894	-	-	31,294	-
AH5X	**Personnel**	**43,081,974**	**43,664,112**	**43,880,645**	**46,118,796**	**47,042,485**	**44,187,803**	**46,553,237**
A61010	Office Supplies	115,574	109,986	103,206	124,037	148,747	99,262	143,523
A61020	Computer Supplies	12,037	17,489	7,609	5,599	11,599	25,122	7,749
A61030	Books Manuals And Periodicals	41,130	27,776	31,480	38,795	44,495	37,238	56,587
A61040	Operational Supplies	301,101	227,866	303,192	257,581	319,317	257,126	256,077
A61060	Clothing And Uniforms	10,129	11,086	6,516	10,700	10,700	11,768	10,200
A61070	Craft & Recreational Supplies	8,102	12,709	14,903	25,525	30,525	26,666	13,825
A61080	Food and Provisions	266,386	308,568	293,438	357,679	357,679	333,924	357,798
A61090	Printing and Photographic Supplies	-	685	407	700	700	443	629
A61100	Communication Supplies	220	333	289	-	-	105	-
A62010	Medical Supplies	291,874	239,106	253,962	291,434	314,039	249,673	308,745
A62020	Dental Supplies	106,679	104,824	93,064	109,250	109,250	141,288	124,500
A62040	Drugs And Medicines	378,498	646,245	895,514	767,909	777,308	802,483	882,139
A63010	Building, Grounds Maintenance Supplies	97,829	75,844	85,956	94,500	94,500	81,201	93,500
A63030	Linen And Bedding	2,861	2,155	1,029	2,150	2,150	3,514	2,470
A63040	Housekeeping Supplies	56,722	60,902	57,175	56,525	56,525	57,473	57,750
A65010	Chemical Supplies	478	1,711	801	1,720	1,720	1,568	1,720
A65020	Laboratory Supplies	63,004	78,093	61,120	81,500	81,500	84,514	82,500
A65060	Sign And Safety Supplies	7,187	10,058	5,595	10,000	10,000	6,967	7,000
A65090	Gasoline	100,671	71,759	76,721	106,800	108,400	75,030	105,500
A65130	Small Tools	7,457	7,597	3,843	5,000	5,000	3,628	4,000
A65140	Electrical Parts	18,424	10,531	10,025	15,000	15,000	15,009	9,000
A65150	Plumbing Supplies	10,297	9,618	18,619	10,000	10,000	21,165	9,000
A65160	Paints, Solvents and Related Supplies	15,535	10,734	10,281	12,000	12,000	7,388	12,000
A65180	Miscellaneous Commodities	1,527	789	519	275	45,672	14,390	55,459
AH6X	**Commodities**	**1,913,723**	**2,046,465**	**2,335,264**	**2,384,679**	**2,566,826**	**2,356,945**	**2,601,671**

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A74080	H/L/D Employee Benefits	8,830,883	8,820,465	9,015,358	9,626,243	9,794,934	9,135,336	10,108,410
A74100	Retirement Benefits/FICA	3,067,990	3,106,587	3,125,268	3,474,612	3,553,532	3,157,829	3,509,356
A74110	Retirement Benefits/IMRF	4,206,259	4,165,982	4,120,832	4,395,588	4,496,998	4,003,121	3,470,910
AH74X	**Benefits .**	**16,105,133**	**16,093,033**	**16,261,458**	**17,496,443**	**17,845,464**	**16,296,286**	**17,088,676**
A71110	Auditing And Accounting	22,964	19,836	11,126	25,000	25,000	-	12,000
A71120	Interpreters	58,400	58,001	99,531	49,460	49,460	125,783	106,294
A71150	Consultants	1,260,185	1,247,268	833,362	1,029,197	1,134,697	714,975	965,745
A71180	Architectural Services	168,788	31,808	79,731	35,000	35,000	38,570	35,000
A71220	Computer Services	690,773	610,078	516,513	432,831	441,031	395,920	437,073
A71230	Software & Online Services	127,631	198,796	340,870	449,265	612,115	563,042	548,789
A71260	Application Hosting	216,000	216,000	269,276	339,270	339,270	339,240	339,240
A71310	Laboratory Fees	513,308	621,401	601,220	736,627	739,627	712,459	737,700
A71330	Medical Fees	409,004	329,173	245,550	439,663	439,663	266,148	442,531
A71340	Dental Fees	-	-	-	41,800	41,800	-	30,000
A71350	Radiological Fees	321,808	216,013	396,471	215,830	220,828	428,356	228,737
A71360	Pharmacy Fees	394,007	636,875	238,485	190,000	190,000	112,035	172,000
A71430	Tuition Reimbursement	45,085	38,495	42,932	40,000	40,000	41,523	45,000
A71440	Stipend	19,208	21,370	19,218	21,300	21,300	19,095	17,800
A71445	Moving Expense Reimbursement	2,000	-	-	-	-	-	-
A71450	Mileage Reimbursement	136,055	103,959	106,309	108,141	111,907	107,342	112,868
A71470	Employee Relations	11,635	15,642	22,715	22,375	22,375	16,581	23,750
A71490	Employment Ads-Help Wanted	25,249	49,065	24,079	28,000	28,000	12,267	21,100
A71500	Trips And Training	139,059	154,982	128,666	205,325	237,487	147,447	252,952
A71525	Continuing Medical Education	20,440	25,505	27,175	43,825	43,825	26,263	53,300
A71610	Pest Control	7,157	7,285	7,490	9,000	9,000	9,172	10,000
A71620	Laundry And Cleaning	477,473	474,978	492,526	502,980	502,980	486,315	550,275
A71630	Garbage Disposal	27,543	27,249	26,421	28,210	28,210	25,723	27,210
A71640	Bio Hazard Waste Disposal	13,988	13,295	12,004	14,250	14,250	10,432	14,000
A71650	Security Services	330,366	372,264	365,344	390,129	390,129	367,946	486,996
A71720	Abatement	5,984	-	-	-	-	-	-
A71810	Dues And Subscriptions	95,295	92,562	68,571	100,238	100,238	73,387	80,846
A71820	Dues	19,387	16,240	16,240	18,250	18,250	16,210	18,600
A71840	Publications & Legal Notices	173	394	394	850	850	457	800
A71850	Advertising	147,954	38,209	104,477	30,400	30,400	92,979	47,718
A71910	Gas For Heating	136,304	106,829	94,038	139,050	139,050	105,671	123,649
A71920	Electricity	349,555	344,132	347,243	379,405	379,405	325,029	364,761
A71930	Water And Sewer Charges	26,681	27,195	19,696	30,220	30,220	19,824	31,120
A71940	Telephone	114,486	87,598	103,754	114,591	117,391	123,098	133,222
A71950	Cellular Phones	152,920	151,734	161,456	165,144	171,661	172,614	186,419
A71960	Data/Telecommunications	-	293	9,195	8,854	8,854	8,854	8,854
A71970	Courier Services	7,716	30,287	33,483	33,212	33,212	25,695	31,787

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72210	Motor Vehicle Maintenance & Repairs	76,353	73,939	72,935	73,040	73,040	62,869	78,239
A72220	Elevator Maintenance & Repairs	19,316	16,847	12,718	20,000	20,000	23,884	20,000
A72230	Boat Maintenance And Repairs	342	298	353	1,000	1,000	320	1,000
A72250	Bldg & Grounds Maintenance & Repairs	173,640	162,750	189,292	215,980	215,980	349,203	214,987
A72260	Office Equip Maintenance And Repairs	4,908	4,082	4,325	5,800	5,800	4,972	5,800
A72280	Equipment Maintenance	49,351	62,307	63,084	99,380	101,380	52,372	112,227
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	18	-	-	-	-	-	-
A72510	Building Rentals	353,823	350,936	366,831	504,324	504,324	432,935	503,193
A72530	Equipment Rental	177,670	188,345	175,511	223,975	223,975	184,975	208,712
A72540	Vehicle Leases	82,401	80,308	89,274	95,845	95,845	-	101,861
A72560	All Other Rentals	34,314	28,932	29,749	32,383	32,383	28,614	29,883
A72610	Transportation/Participants	3,786	3,220	2,585	8,680	8,680	3,288	4,050
A72820	Postage	122,741	122,666	109,125	111,354	117,854	105,572	112,105
A72830	Printing Services	142,773	82,756	68,303	113,172	115,701	97,306	102,288
A72840	Temporary Employment Services	832,005	298,377	180,441	174,950	174,950	149,922	178,340
A72850	Contract Physicians	173,495	332,190	476,191	699,486	699,486	564,580	490,395
A72870	Contract Providers - Other	277,998	299,841	202,481	196,664	196,664	131,056	148,353
A73140	Call Takers	7,759	7,966	16,454	24,101	24,101	17,275	18,580
A79940	Miscell Contractual Services	362,251	191,903	133,657	112,523	119,163	119,063	124,613
A79950	All Other Miscellaneous	-403	97	211,283	-	-	96	100
AH7X	**Contractuals**	**9,389,120**	**8,692,571**	**8,270,150**	**9,130,347**	**9,477,809**	**8,258,754**	**9,152,863**
A82010	Buildings And Structures	6,100	7,039	624,639	-	2,981,479	2,665,360	-
A82020	Building Improvements	322,387	448,982	324,723	290,161	331,038	136,472	286,757
A83010	Motor Vehicles	98,507	47,614	199,018	109,379	144,379	133,044	67,106
A84020	Radios & Electronic Equipment	2,711	-	4,394	-	2,000	3,869	-
A84030	Computer Equipment	329,869	266,248	208,349	589,100	712,285	727,363	276,208
A84040	Computer System Software	218,217	14,749	67,246	-	59,480	61,553	-
A84050	Laboratory Equipment	12,329	51,612	-	-	-	-	-
A84060	Furniture And Office Equipment	67,913	38,407	81,518	89,200	214,082	159,230	89,040
A85070	All Other Capital Outlay	92,015	114,964	51,604	68,760	96,130	364,331	74,374
AH8X	**Capital Expenditures**	**1,150,048**	**989,615**	**1,561,492**	**1,146,600**	**4,540,873**	**4,251,221**	**793,485**
AHEX	**Total Expenses**	**71,639,998**	**71,485,796**	**72,309,009**	**76,276,865**	**81,473,457**	**75,351,010**	**76,189,932**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	998,533	1,000,000	1,000,000	1,000,000	0	0%
A45X Intergovernmental	3,338,564	3,591,585	3,591,585	3,268,637	(322,948)	-9%
A46X Charges for Services	9,076	11,000	11,000	9,000	(2,000)	-18%
A49X Transfers	1,268,618	1,272,052	1,272,052	1,369,667	97,616	8%
AHM Miscellaneous	76,984	61,491	61,491	66,491	5,000	8%
AH4X Total Revenue	**5,691,775**	**5,936,128**	**5,936,128**	**5,713,795**	**(222,332)**	**-4%**
AH5X Personnel	4,202,236	4,339,893	4,339,893	4,462,478	122,586	3%
AH6X Commodities	154,487	169,420	169,971	169,420	0	0%
AH74X Benefits	1,567,289	1,574,229	1,574,229	1,604,711	30,483	2%
AH7X Contractuals	593,031	670,495	670,495	1,153,583	483,088	72%
AH8X Capital Expenditures	39,615	106,500	116,623	156,500	50,000	47%
AHEX Total Expenses	**6,556,658**	**6,860,537**	**6,871,211**	**7,546,693**	**686,156**	**10%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	72	72	74
Part Time	3	3	4

BUDGET HIGHLIGHTS:

- ↑ Staffing has increased by one part time position. The costs for the part time position – a therapist – will be reimbursed by the Regional Office of Education.
- ↓ Salary Reimbursement (45280) decreased in response to a reduction in the State reimbursement.
- ↑ Revenue from Other Government Bodies (45400) increased $73,130. This revenue is a reimbursement from the Regional Office of Education for education related expenses. It has increased to cover the cost of the new therapist.
- ↓ All Other Charges for Services (46850) decreased $2,000 based upon recent activity.
- ↑ Transfers from Other Funds (49920) increased $97,615 due to an increase in the transfer from the Probation Services Fee.
- ↑ Software & Online Services (71230) increased $6,040 for an upgrade in the detention center's security system.
- ↑ Medical Fees (71330) increased $57,500 for the medical care contract, largely due to an increase in the jail medical contract.
- ↑ Indirect Cost Allocations (73195) increased $418,048 based upon the most recent study.

↑ Capital Expenditures (8X) increased $50,000 for facility improvements, such as carpet replacement, cabinet improvements, and office and group room chair replacement.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Admissions to Supervision / Probation – Juveniles	469	366	259	246	326
Admissions to Supervision / Probation – 17+ Year-Olds	104	119	115	144	150
Admissions to Secure Detention – Juveniles	514	425	403	415	436
Admissions to Secure Detention – 17+ Year-Olds	195	175	160	200	210
Detention Clients – Individual Assessments	122	103	86	104	104
Detention Clients – Individual Counseling	103	70	61	78	80
Detention Clients – Mental Health Crisis Evaluations	5	33	19	25	25
Detention Clients – PREA Follow-Up (Began 10/01/2016)	N/A	18	64	64	64

F216 Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	3,276,423	3,290,757	995,666	1,000,000	1,000,000	996,705	1,000,000
A41110	Prior Year Property Taxes	649	731	1,280	-	-	950	-
A41120	TIF Districts Property Taxes	8,605	4,602	1,588	-	-	1,391	-
A41X	**Taxes**	**3,285,677**	**3,296,091**	**998,533**	**1,000,000**	**1,000,000**	**999,046**	**1,000,000**
A45280	Salary Reimbursement	3,217,777	2,709,949	2,611,042	2,730,530	2,730,530	1,522,925	2,334,452
A45400	Revenue From Other Government Bodies	632,959	692,896	727,522	861,055	861,055	598,304	934,185
A45X	**Intergovernmental**	**3,850,736**	**3,402,845**	**3,338,564**	**3,591,585**	**3,591,585**	**2,121,229**	**3,268,637**
A46640	Face It Fees	5,281	3,107	3,183	3,000	3,000	3,315	3,000
A46850	All Other Charges For Services	8,317	10,228	5,893	8,000	8,000	25,820	6,000
A46X	**Charges for Services**	**13,598**	**13,335**	**9,076**	**11,000**	**11,000**	**29,135**	**9,000**
A49920	Transfers From Other Funds	838,360	1,267,678	1,268,618	1,272,052	1,272,052	1,273,795	1,369,667
A49X	**Transfers .**	**838,360**	**1,267,678**	**1,268,618**	**1,272,052**	**1,272,052**	**1,273,795**	**1,369,667**
A48010	Interest	7,336	21,714	1,355	1,491	1,491	8,126	1,491
A48320	Proceeds From Sale Of Assets	778	-	-	-	-	8	-
A49910	All Other Miscellaneous Revenue	82,018	82,962	75,630	60,000	60,000	64,874	65,000
AHM	**Miscellaneous .**	**90,132**	**104,676**	**76,984**	**61,491**	**61,491**	**73,008**	**66,491**
AH4X	**Total Revenue**	**8,078,503**	**8,084,625**	**5,691,775**	**5,936,128**	**5,936,128**	**4,496,213**	**5,713,795**

F216 Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	3,906,305	3,893,551	3,904,830	4,162,753	4,162,753	3,810,946	4,345,179
A51120	Permanent PT Salaries/Wages	47,506	61,377	70,677	62,176	62,176	79,236	93,253
A51135	Payroll Contingency	-	-	-	-42,759	-42,759	-	-135,000
A51140	Overtime Salaries And Wages	35,284	29,859	47,895	43,073	43,073	51,054	44,301
A51160	Holiday Pay	22,714	20,550	34,861	24,600	24,600	14,936	25,301
A51180	Special Pay	74,743	74,722	76,681	84,050	84,050	72,894	86,445
A51200	Temporary PT Salaries/Wages	1,011	16,859	-	-	-	34,678	-
A51210	Performance Appraisals	-	954	-	-	-	-	-
A51220	Vacation payout	9,229	31,499	13,725	-	-	20,255	-
A51230	Sick Payout	12,723	23,430	5,606	-	-	4,491	-
A51240	Opt Out Premium	6,923	6,519	5,654	6,000	6,000	4,096	3,000
A51260	Incentive payments	-	-	42,307	-	-	-	-
AH5X	**Personnel**	**4,116,438**	**4,159,319**	**4,202,236**	**4,339,893**	**4,339,893**	**4,092,585**	**4,462,478**
A61010	Office Supplies	1,233	2,038	2,411	1,900	1,900	1,501	1,900
A61020	Computer Supplies	-	-	-	820	820	-	820
A61030	Books Manuals And Periodicals	70	-	-	100	100	-	100
A61040	Operational Supplies	17,858	23,593	17,419	19,000	19,551	24,954	19,000
A61060	Clothing And Uniforms	7,305	11,365	10,439	8,000	8,000	9,263	8,000
A61070	Craft & Recreational Supplies	313	492	-	1,000	1,000	18	1,000
A61080	Food and Provisions	130,644	130,798	122,426	137,000	137,000	120,388	137,000
A63030	Linen And Bedding	597	313	540	600	600	376	600
A65090	Gasoline	782	913	1,252	1,000	1,000	1,114	1,000
AH6X	**Commodities**	**158,802**	**169,512**	**154,487**	**169,420**	**169,971**	**157,616**	**169,420**
A74080	H/L/D Employee Benefits	826,683	839,609	841,066	843,888	843,888	798,993	909,812
A74100	Retirement Benefits/FICA	304,854	307,589	309,928	315,122	315,122	303,483	341,058
A74110	Retirement Benefits/IMRF	428,942	420,983	416,296	415,219	415,219	396,263	353,841
AH74X	**Benefits .**	**1,560,479**	**1,568,181**	**1,567,289**	**1,574,229**	**1,574,229**	**1,498,740**	**1,604,711**
A71220	Computer Services	11,812	11,812	11,812	51,500	51,500	9,505	51,500
A71230	Software & Online Services	1,220	1,220	1,220	1,220	1,220	-	7,260
A71330	Medical Fees	200,004	211,776	204,380	219,000	219,000	239,508	276,500
A71430	Tuition Reimbursement	7,470	2,000	-	9,000	9,000	-	9,000
A71450	Mileage Reimbursement	-	-	-	200	200	-	200
A71470	Employee Relations	1,176	1,702	2,299	1,875	1,875	1,641	1,875
A71500	Trips And Training	6,491	3,850	5,715	6,100	6,100	11,173	6,100
A71620	Laundry And Cleaning	34,494	32,187	32,350	33,500	33,500	26,549	33,500
A71810	Dues And Subscriptions	1,142	1,452	793	1,850	1,850	1,744	1,850
A71950	Cellular Phones	1,403	1,142	1,007	1,500	1,500	2,034	2,600
A71955	Cell Phone Allowance	480	755	740	800	800	780	800
A71965	Radio Fees	-	-	2,600	3,600	3,600	3,360	3,600
A72210	Motor Vehicle Maintenance & Repairs	342	417	522	1,000	1,000	573	1,000

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72260	Office Equip Maintenance And Repairs	345	384	-	500	500	242	500
A72520	Record Storage	-	1,359	1,064	2,400	2,400	734	1,500
A72530	Equipment Rental	5,890	5,742	5,696	9,500	9,500	9,140	9,500
A72820	Postage	687	470	98	500	500	309	500
A73195	Indirect Cost Allocations	260,237	278,047	317,979	322,450	322,450	322,942	740,498
A79940	Miscell Contractual Services	3,428	3,987	4,756	4,000	4,000	4,598	5,300
AH7X	**Contractuals**	**536,622**	**558,301**	**593,031**	**670,495**	**670,495**	**634,832**	**1,153,583**
A82020	Building Improvements	-	-	-	-	-	-	50,000
A84020	Radios & Electronic Equipment	-	-	-	20,500	20,500	1,534	4,000
A84030	Computer Equipment	8,978	41,904	8,423	-	-	5,447	-
A84060	Furniture And Office Equipment	16,122	9,683	17,391	6,000	16,123	21,420	23,500
A84100	Miscellaneous Equipment	9,592	22,861	13,801	80,000	80,000	26,851	79,000
AH8X	**Capital Expenditures**	**34,692**	**74,448**	**39,615**	**106,500**	**116,623**	**55,252**	**156,500**
AHEX	**Total Expenses**	**6,407,033**	**6,529,761**	**6,556,658**	**6,860,537**	**6,871,211**	**6,439,025**	**7,546,693**

LakeCounty

IMRF

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	17,747,318	18,063,730	18,063,730	14,517,500	(3,546,230)	-20%
AHM Miscellaneous	8,811	2,231	2,231	7,950	5,719	256%
AH4X Total Revenue	**17,756,129**	**18,065,961**	**18,065,961**	**14,525,450**	**(3,540,511)**	**-20%**
AH7X Contractuals	17,074,550	18,065,961	18,065,961	14,638,771	(3,427,189)	-19%
AHEX Total Expenses	**17,074,550**	**18,065,961**	**18,065,961**	**14,638,771**	**(3,427,189)**	**-19%**

BUDGET HIGHLIGHTS:

- The IMRF rate for FY2019 was reduced to 7.92% from 10.08% in FY2018.

F204 IMRF

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	18,361,872	18,647,080	17,711,990	18,046,230	18,046,230	17,982,420	14,500,000
A41110	Prior Year Property Taxes	4,497	4,681	7,761	-	-	5,827	-
A41120	TIF Districts Property Taxes	51,790	25,681	27,567	17,500	17,500	24,743	17,500
A41X	**Taxes**	**18,418,159**	**18,677,443**	**17,747,318**	**18,063,730**	**18,063,730**	**18,012,989**	**14,517,500**
A48010	Interest	77	9,788	7,763	781	781	20,134	6,500
A49910	All Other Miscellaneous Revenue	-	2,072	1,048	1,450	1,450	1,463	1,450
AHM	**Miscellaneous .**	**77**	**11,860**	**8,811**	**2,231**	**2,231**	**21,597**	**7,950**
AH4X	**Total Revenue**	**18,418,237**	**18,689,302**	**17,756,129**	**18,065,961**	**18,065,961**	**18,034,586**	**14,525,450**

F204 IMRF

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	18,266,254	17,237,098	17,074,550	18,065,961	18,065,961	15,067,705	14,638,771
A79950	All Other Miscellaneous	-	-	-	-	-	209,554	-
AH7X	**Contractuals**	**18,266,254**	**17,237,098**	**17,074,550**	**18,065,961**	**18,065,961**	**15,277,259**	**14,638,771**
AHEX	**Total Expenses**	**18,266,254**	**17,237,098**	**17,074,550**	**18,065,961**	**18,065,961**	**15,277,259**	**14,638,771**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	5,586,747	5,207,000	5,207,000	5,007,000	(200,000)	-4%
A49X Transfers	39,231	36,855	36,855	23,747	(13,108)	-36%
AHM Miscellaneous	470,837	651,396	651,396	651,396	0	0%
AH4X Total Revenue	**6,096,815**	**5,895,251**	**5,895,251**	**5,682,143**	**(213,108)**	**-4%**
AH5X Personnel	224,001	211,069	211,069	151,996	(59,073)	-28%
AH6X Commodities	73,325	67,500	67,500	37,500	(30,000)	-44%
AH74X Benefits	82,325	68,629	68,629	70,778	2,149	3%
AH7X Contractuals	6,013,601	6,125,144	6,125,144	6,251,549	126,405	2%
AHEX Total Expenses	**6,393,252**	**6,472,342**	**6,472,342**	**6,511,823**	**39,481**	**1%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3.5	3.5	3.5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Personnel Costs (5X) are down $59,073 from FY2018 due to staff turnover.
- ↓ Medical Supplies (62010) have been decreased by $30,000 as other funds will be required to purchase their own supplies.
- ↑ Contractuals (7X) increased by $126,405 due to increases in Risk Premiums and Broker Fees (72160) of $50,000, and Third Party Administrator Costs (72175) of $33,805 because of anticipated increases when current contracts expire.

F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	5,492,675	5,584,309	5,575,579	5,200,000	5,200,000	5,181,779	5,000,000
A41110	Prior Year Property Taxes	1,623	1,612	2,497	-	-	1,740	-
A41120	TIF Districts Property Taxes	15,944	7,691	8,670	7,000	7,000	7,789	7,000
A41X	**Taxes**	**5,510,242**	**5,593,611**	**5,586,747**	**5,207,000**	**5,207,000**	**5,191,308**	**5,007,000**
A49920	Transfers From Other Funds	35,483	38,522	39,231	36,855	36,855	31,407	23,747
A49X	**Transfers .**	**35,483**	**38,522**	**39,231**	**36,855**	**36,855**	**31,407**	**23,747**
A48010	Interest	33,572	113,351	23,483	35,127	35,127	81,949	35,127
A48165	Wellness Fees	-	-	260	-	-	-	-
A48190	LIA Recovery	-	583	-	-	-	3,585	-
A48200	Unemployment Insurance	18,498	18,629	8,214	16,269	16,269	7,714	16,269
A48210	Workman Comp-Liability	776,681	512,316	428,953	600,000	600,000	1,273,087	600,000
A48320	Proceeds From Sale Of Assets	6,413	-	9,928	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,116	-	-	-	-	-	-
AHM	**Miscellaneous .**	**836,279**	**644,879**	**470,837**	**651,396**	**651,396**	**1,366,335**	**651,396**
AH4X	**Total Revenue**	**6,382,004**	**6,277,012**	**6,096,815**	**5,895,251**	**5,895,251**	**6,589,050**	**5,682,143**

F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	194,145	179,650	222,501	207,867	207,867	186,986	150,288
A51140	Overtime Salaries And Wages	164	46	-	1,703	1,703	-	1,708
A51160	Holiday Pay	-	-	-	-	-	232	-
A51200	Temporary PT Salaries/Wages	-	4,680	-	-	-	19,214	-
A51220	Vacation payout	2,621	-	-	-	-	1,621	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	923	-
AH5X	**Personnel**	**198,431**	**185,876**	**224,001**	**211,069**	**211,069**	**208,976**	**151,996**
A61010	Office Supplies	66	1,621	868	1,000	1,000	197	1,000
A61040	Operational Supplies	2,114	330	1,501	1,500	1,500	-	1,500
A62010	Medical Supplies	39,911	41,682	69,666	60,000	60,000	28,704	30,000
A65060	Sign And Safety Supplies	5,351	1,615	1,290	5,000	5,000	798	5,000
AH6X	**Commodities**	**47,441**	**45,249**	**73,325**	**67,500**	**67,500**	**29,700**	**37,500**
A74080	H/L/D Employee Benefits	28,807	22,869	30,553	31,774	31,774	29,635	47,031
A74100	Retirement Benefits/FICA	14,288	24,419	29,348	15,902	15,902	15,300	11,627
A74110	Retirement Benefits/IMRF	20,123	19,286	22,424	20,953	20,953	18,128	12,120
AH74X	**Benefits .**	**63,218**	**66,574**	**82,325**	**68,629**	**68,629**	**63,063**	**70,778**
A71110	Auditing And Accounting	16,375	16,850	17,355	17,300	17,300	19,875	17,300
A71150	Consultants	63,659	104,676	104,465	84,000	84,000	97,972	84,000
A71420	Employee Physicals	197,833	197,023	154,159	179,059	179,059	209,818	179,059
A71450	Mileage Reimbursement	992	856	306	1,200	1,200	389	800
A71470	Employee Relations	500	-	-	-	-	100	-
A71500	Trips And Training	8,751	10,415	5,509	10,500	10,500	10,022	10,500
A71530	Programs and Services	7,657	46,119	23,850	66,000	66,000	15,335	66,000
A71640	Bio Hazard Waste Disposal	17,831	-1,877	10,317	25,000	25,000	9,768	25,000
A71810	Dues And Subscriptions	659	500	1,983	2,500	2,500	885	2,500
A71955	Cell Phone Allowance	645	480	480	1,532	1,532	440	1,532
A71965	Radio Fees	-	-	-	-	-	21	-
A71970	Courier Services	256	408	837	1,000	1,000	132	1,000
A72120	Fidelity And Surety Bonds	1,620	1,530	1,970	2,000	2,000	-	2,000
A72140	Unemployment Compensation	173,978	135,035	206,062	275,000	275,000	180,692	300,000
A72160	Risk Premiums And Brokers Fees	1,469,722	1,572,124	1,367,657	1,500,000	1,500,000	1,341,857	1,550,000
A72175	Third Party Administrator Cost	210,380	119,885	210,718	176,195	176,195	295,895	210,000
A72180	Insurance Claims	6,442,153	3,803,623	3,673,995	3,713,054	3,713,054	2,684,011	3,713,054
A72190	Settlements	11,931	-	172,665	17,000	17,000	8,300	17,000
A72250	Bldg & Grounds Maintenance & Repairs	-	-	17,970	-	-	11,691	18,000
A72530	Equipment Rental	-	-	-	3,000	3,000	-	3,000
A73195	Indirect Cost Allocations	43,304	43,304	43,304	43,304	43,304	43,304	43,304
A79940	Miscell Contractual Services	-	14,925	-	-	-	-	-
A79950	All Other Miscellaneous	6,275	6	-	7,500	7,500	-	7,500
AH7X	**Contractuals**	**8,674,520**	**6,065,882**	**6,013,601**	**6,125,144**	**6,125,144**	**4,930,505**	**6,251,549**

Lake County Expense Budget Comparison Report - Five Year History

F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
AHEX Total Expenses		**8,983,610**	**6,363,580**	**6,393,252**	**6,472,342**	**6,472,342**	**5,232,244**	**6,511,823**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	8,243,755	8,260,216	8,260,216	8,259,599	(617)	0%
A45X Intergovernmental	33,777	0	24,900	0	0	0%
AHM Miscellaneous	22,902	42,325	42,325	25,701	(16,624)	-39%
AH4X Total Revenue	**8,300,434**	**8,302,541**	**8,327,441**	**8,285,300**	**(17,241)**	**0%**
AH7X Contractuals	65,058	139,800	145,100	142,600	2,800	2%
AH8X Capital Expenditures	8,809,607	8,162,741	13,626,600	8,142,700	(20,041)	0%
AHEX Total Expenses	**8,874,665**	**8,302,541**	**13,771,700**	**8,285,300**	**(17,241)**	**0%**

BUDGET HIGHLIGHTS:

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

F234 Matching Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	8,239,238	8,245,006	8,227,382	8,260,216	8,260,216	8,230,982	8,259,599
A41110	Prior Year Property Taxes	2,106	2,149	3,577	-	-	2,683	-
A41120	TIF Districts Property Taxes	23,333	11,249	12,797	-	-	11,493	-
A41X	**Taxes**	**8,264,677**	**8,258,404**	**8,243,755**	**8,260,216**	**8,260,216**	**8,245,158**	**8,259,599**
A45400	Revenue From Other Government Bodies	131,822	135,001	33,777	-	24,900	-	-
A45X	**Intergovernmental**	**131,822**	**135,001**	**33,777**	**-**	**24,900**	**-**	**-**
A48010	Interest	14,569	29,578	22,902	42,325	42,325	19,549	25,701
AHM	**Miscellaneous .**	**14,569**	**29,578**	**22,902**	**42,325**	**42,325**	**19,549**	**25,701**
AH4X	**Total Revenue**	**8,411,067**	**8,422,983**	**8,300,434**	**8,302,541**	**8,327,441**	**8,264,707**	**8,285,300**

F234 Matching Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	60,609	86,417	65,058	139,800	145,100	33,198	142,600
AH7X	**Contractuals**	**60,609**	**86,417**	**65,058**	**139,800**	**145,100**	**33,198**	**142,600**
A85020	Roads & Road Constr & Maintenance	10,604,260	11,568,498	8,809,607	8,162,741	13,626,600	4,300,604	8,142,700
AH8X	**Capital Expenditures**	**10,604,260**	**11,568,498**	**8,809,607**	**8,162,741**	**13,626,600**	**4,300,604**	**8,142,700**
AHEX	**Total Expenses**	**10,664,870**	**11,654,915**	**8,874,665**	**8,302,541**	**13,771,700**	**4,333,802**	**8,285,300**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	1,696,535	1,002,600	1,002,600	1,002,600	0	0%
A45X Intergovernmental	2,871,644	308,599	1,540,202	372,100	63,501	21%
A46X Charges for Services	361,001	320,000	320,000	320,000	0	0%
A49X Transfers	258,062	261,625	261,625	237,816	(23,809)	-9%
AHM Miscellaneous	164,553	3,545	3,545	3,545	0	0%
AH4X Total Revenue	**5,351,796**	**1,896,369**	**3,127,972**	**1,936,061**	**39,692**	**2%**
AH5X Personnel	1,526,134	1,507,183	1,528,723	1,552,498	45,315	3%
AH6X Commodities	33,290	41,100	41,100	38,650	(2,450)	-6%
AH74X Benefits	510,831	512,898	514,521	532,672	19,775	4%
AH7X Contractuals	988,916	695,290	1,982,643	706,179	10,889	2%
AH8X Capital Expenditures	36,213	99,200	287,844	45,922	(53,278)	-54%
AHEX Total Expenses	**3,095,384**	**2,855,670**	**4,354,830**	**2,875,921**	**20,251**	**1%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	17	17	17
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Stormwater Management Commission (SMC) expects Other State Funds (45350) to increase by $69,089 based on grant cycle and an increase in reimbursable expenses.
- ↑ Revenue from Other Counties (45370) increased by $21,000 due to the SMC assuming administrative duties for the North Branch Chicago River Watershed Workgroup and the Des Plaines River Watershed Workgroup.
- ↓ Transfers From Other Funds (49920) are reduced because of lower IMRF expenses for personnel.
- ❖ Capital Expenditures (8X) include the replacement of rain and stream gauge equipment (84070) and Computer Equipment (84030).

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Targeted
Engineering Projects Managed	60	62	62	62
Planning Projects Managed	39	27	27	27
Grants Received	1	1	2	2
Training Participants Rating Excellent or Good	99%	99%	99%	100%
Regulatory Submittals and Inspections Completed	1,097	1,097	1,128	1,150

F212 Stormwater Management Total

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	1,967,118	1,769,124	1,692,830	1,000,000	1,000,000	996,705	1,000,000
A41110	Prior Year Property Taxes	553	628	1,066	-	-	774	-
A41120	TIF Districts Property Taxes	6,357	2,440	2,639	2,600	2,600	2,365	2,600
A41X	**Taxes**	**1,974,028**	**1,772,191**	**1,696,535**	**1,002,600**	**1,002,600**	**999,844**	**1,002,600**
A45333	Grants - State	-	25,000	-	82,340	82,340	-	105,000
A45334	Grants - Federal	18,947	-	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	57,000	-	-	-	-
A45340	Other Federal Funds	265,529	1,550,216	2,525,654	113,468	741,854	247,591	64,220
A45350	Other State Funds	489,376	522,874	278,601	92,591	695,808	332,061	161,680
A45370	Revenue From Counties	49,323	7,953	6,938	15,000	15,000	41,416	36,000
A45400	Revenue From Other Government Bodies	327,153	8,625	3,453	5,200	5,200	16,529	5,200
A45X	**Intergovernmental**	**1,150,327**	**2,114,668**	**2,871,644**	**308,599**	**1,540,202**	**637,597**	**372,100**
A46690	Storm Water Permit Fee's	275,605	332,404	361,001	320,000	320,000	322,095	320,000
A46X	**Charges for Services**	**275,605**	**332,404**	**361,001**	**320,000**	**320,000**	**322,095**	**320,000**
A49920	Transfers From Other Funds	277,882	273,653	258,062	261,625	261,625	226,156	237,816
A49X	**Transfers .**	**277,882**	**273,653**	**258,062**	**261,625**	**261,625**	**226,156**	**237,816**
A48010	Interest	3,485	5,096	7,990	3,445	3,445	5,688	3,445
A48320	Proceeds From Sale Of Assets	-	-	-	-	-	8,265	-
A48340	Passthrough fees.	-	370,215	156,544	-	-	-	-
A49910	All Other Miscellaneous Revenue	25	911	20	100	100	62	100
AHM	**Miscellaneous .**	**3,510**	**376,222**	**164,553**	**3,545**	**3,545**	**14,015**	**3,545**
AH4X	**Total Revenue**	**3,681,353**	**4,869,138**	**5,351,796**	**1,896,369**	**3,127,972**	**2,199,707**	**1,936,061**

F212 Stormwater Management

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,509,731	1,499,551	1,461,659	1,452,379	1,452,379	1,416,449	1,482,687
A51120	Permanent PT Salaries/Wages	36,966	23,411	25,047	24,764	24,764	23,736	31,822
A51140	Overtime Salaries And Wages	240	425	1,204	-	-	448	-
A51160	Holiday Pay	-	-	322	-	-	-	-
A51200	Temporary PT Salaries/Wages	1,472	56,425	15,635	27,040	48,580	22,417	34,990
A51210	Performance Appraisals	1,495	3,658	4,241	-	-	1,442	-
A51220	Vacation payout	14,599	16,080	-	-	-	6,524	-
A51230	Sick Payout	-	8,007	-	-	-	-	-
A51240	Opt Out Premium	3,115	4,500	2,942	3,000	3,000	1,961	3,000
A51260	Incentive payments	-	-	15,083	-	-	-	-
AH5X	**Personnel**	**1,567,618**	**1,612,057**	**1,526,134**	**1,507,183**	**1,528,723**	**1,472,977**	**1,552,498**
A61010	Office Supplies	5,121	6,256	4,560	6,000	6,000	4,584	6,000
A61020	Computer Supplies	10,595	9,700	10,511	10,600	10,600	9,555	11,150
A61030	Books Manuals And Periodicals	-	362	382	500	500	-	500
A61040	Operational Supplies	14,387	19,042	13,974	18,000	18,000	17,632	15,500
A65090	Gasoline	5,302	3,996	3,863	6,000	6,000	3,704	5,500
AH6X	**Commodities**	**35,405**	**39,355**	**33,290**	**41,100**	**41,100**	**35,475**	**38,650**
A74080	H/L/D Employee Benefits	229,779	234,153	252,769	251,273	251,273	263,486	294,856
A74100	Retirement Benefits/FICA	114,457	117,094	110,629	115,166	116,789	105,841	118,017
A74110	Retirement Benefits/IMRF	158,119	156,559	147,433	146,459	146,459	139,087	119,799
AH74X	**Benefits .**	**502,355**	**507,806**	**510,831**	**512,898**	**514,521**	**508,414**	**532,672**
A71140	Legal Services	13,459	13,419	18,182	15,000	15,000	14,116	17,000
A71150	Consultants	127,019	192,941	25,269	150,000	258,388	198,285	155,400
A71450	Mileage Reimbursement	362	898	383	3,000	3,000	111	1,000
A71470	Employee Relations	454	578	515	550	550	505	550
A71500	Trips And Training	8,916	6,343	11,193	11,500	11,500	11,405	12,100
A71710	Grant Projects	-	-	60	-	-	-	-
A71810	Dues And Subscriptions	4,706	5,078	3,462	5,000	5,000	4,464	5,000
A71950	Cellular Phones	3,954	3,985	5,270	4,000	4,000	5,448	6,000
A71955	Cell Phone Allowance	4,220	4,440	4,165	4,250	4,250	3,615	4,250
A71970	Courier Services	-	7	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	7,670	2,537	3,239	5,000	5,000	6,208	4,500
A72250	Bldg & Grounds Maintenance & Repairs	70	1,124	4,876	2,000	2,000	-	2,000
A72280	Equipment Maintenance	9,900	9,900	11,940	11,940	11,940	11,940	12,240
A72820	Postage	997	438	250	1,000	1,000	230	700
A72830	Printing Services	4,625	9,325	7,303	10,600	10,600	9,360	10,600
A72840	Temporary Employment Services	75	-	-	200	200	-	-
A72950	Registrars Fees	-	35	-	-	-	-	-
A72980	Workshop Fees	6,050	5,612	7,083	7,000	7,000	4,493	8,000
A73195	Indirect Cost Allocations	230,816	230,276	205,453	191,250	191,250	191,250	183,839

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79940	Miscell Contractual Services	400,029	785,460	403,234	273,000	626,560	303,358	283,000
A79950	All Other Miscellaneous	551,342	528,270	277,041	-	825,405	208,981	-
AH7X	**Contractuals**	**1,374,665**	**1,800,665**	**988,916**	**695,290**	**1,982,643**	**973,769**	**706,179**
A81010	Land Purchased	-	56,420	-	-	-	-	-
A82010	Buildings And Structures	1,120,962	2,061,686	7,256	-	188,644	-	-
A83010	Motor Vehicles	22,520	28,224	-	81,200	81,200	81,103	-
A84030	Computer Equipment	11,698	8,586	13,301	-	-	-	13,922
A84070	Engineering Equipment	18,076	19,400	15,656	18,000	18,000	16,236	32,000
AH8X	**Capital Expenditures**	**1,173,255**	**2,174,316**	**36,213**	**99,200**	**287,844**	**97,339**	**45,922**
AHEX	**Total Expenses**	**4,653,299**	**6,134,200**	**3,095,384**	**2,855,670**	**4,354,830**	**3,087,974**	**2,875,921**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	356,390	300,000	300,000	300,000	0	0%
A45X Intergovernmental	9,797	11,860	11,860	9,856	(2,004)	-17%
A46X Charges for Services	45,308	58,725	58,725	45,306	(13,419)	-23%
A49X Transfers	61,530	67,170	67,170	64,862	(2,308)	-3%
AHM Miscellaneous	2,653	1,053	1,053	1,053	0	0%
AH4X Total Revenue	**475,677**	**438,808**	**438,808**	**421,077**	**(17,731)**	**-4%**
AH5X Personnel	357,090	398,842	398,842	418,274	19,432	5%
AH6X Commodities	26,678	26,950	26,950	26,250	(700)	-3%
AH74X Benefits	157,082	164,950	164,950	163,558	(1,392)	-1%
AH7X Contractuals	119,448	134,482	134,482	121,862	(12,620)	-9%
AH8X Capital Expenditures	16,639	1,200	1,200	0	(1,200)	-100%
AHEX Total Expenses	**676,936**	**726,424**	**726,424**	**729,944**	**3,519**	**0%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	5	6	7
Part Time	3	2	0

BUDGET HIGHLIGHTS:

- Staffing at the TB Clinic has eliminated part time and part time temporary wages to create a full time nurse position. This position will assist with patient care, complex TB contact investigations, and increase community outreach activities such as screening and testing high risk populations at the PADS homeless shelter, and following up with new immigrant arrivals in Lake County for TB clearance.
- ↓ Revenues (4X) are projected to decrease largely due to declines in Insurance Reimbursement (47050) and Medical Fees (47180). This decline is related to patient encounters that are not billable, such as contact investigations due to public TB exposures and clinical evaluations by a nurse. However, the TB program staff are looking into the possibility of billing for nurse visits.
- ↑ Personnel (5X) costs increased by 5%, or $19,432, per the above discussion on staffing changes.
- ↓ Commodities (6X) decreased due to a reduction in the budget for Medical Supplies (62010) based upon spending in recent fiscal years.
- ↓ Contractuals (7X) decreased due to a reduction in the budget for Consultants (71150), as these services will be handled by the TB Clinic's epidemiologist.
- ↓ Capital Expenditures (8X) decreased as there are no vehicle lease or other capital costs planned for FY2019.

PERFORMANCE INFORMATION:

Goal	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
100% of active tuberculosis cases will complete treatment	91%	100%	100%	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 TB Clinic

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	561,905	592,434	355,524	300,000	300,000	299,063	300,000
A41110	Prior Year Property Taxes	142	185	307	-	-	217	-
A41120	TIF Districts Property Taxes	1,823	1,086	559	-	-	497	-
A41X	**Taxes**	**563,870**	**593,706**	**356,390**	**300,000**	**300,000**	**299,777**	**300,000**
A45231	Managed Care Medicare	416	343	-52	-	-	33	-
A45250	Illinois Public Aid	6,418	1,840	1,789	1,652	1,652	2,344	1,789
A45255	Illinois Department of Public Health	13,351	4,116	-	-	-	-	-
A45260	Medicare B	779	1,626	622	1,452	1,452	1,547	630
A45285	Managed Care - Medical	7,761	9,745	7,437	8,756	8,756	4,840	7,437
A45X	**Intergovernmental**	**28,725**	**17,670**	**9,797**	**11,860**	**11,860**	**8,764**	**9,856**
A47050	Insurance Reimbursement	21,252	22,464	16,048	20,714	20,714	9,082	16,047
A47180	Medical Fees .	28,152	29,203	29,260	38,011	38,011	29,377	29,259
A46X	**Charges for Services**	**49,405**	**51,668**	**45,308**	**58,725**	**58,725**	**38,459**	**45,306**
A49920	Transfers From Other Funds	66,595	63,610	61,530	67,170	67,170	58,850	64,862
A49X	**Transfers .**	**66,595**	**63,610**	**61,530**	**67,170**	**67,170**	**58,850**	**64,862**
A48010	Interest	1,706	5,302	2,529	1,053	1,053	1,858	1,053
A49910	All Other Miscellaneous Revenue	-	-	124	-	-	-	-
AHM	**Miscellaneous .**	**1,706**	**5,302**	**2,653**	**1,053**	**1,053**	**1,858**	**1,053**
AH4X	**Total Revenue**	**710,300**	**731,955**	**475,677**	**438,808**	**438,808**	**407,709**	**421,077**

F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	272,731	261,408	313,071	334,779	334,779	364,624	416,580
A51120	Permanent PT Salaries/Wages	101,624	88,353	42,198	42,641	42,641	24,835	-
A51130	Payroll Accrual Year End	2,609	923	405	-	-	-8,828	-
A51140	Overtime Salaries And Wages	286	2,008	32	308	308	514	309
A51160	Holiday Pay	-	683	-	-	-	-	-
A51180	Special Pay	58	111	34	-	-	2	-
A51200	Temporary PT Salaries/Wages	-	-	-	21,115	21,115	-	-
A51220	Vacation payout	-	15,212	1,349	-	-	1,818	-
A51230	Sick Payout	-	13,685	-	-	-	726	-
A51240	Opt Out Premium	1,500	288	-	-	-	1,385	1,385
AH5X	**Personnel**	**378,807**	**382,671**	**357,090**	**398,842**	**398,842**	**385,075**	**418,274**
A61010	Office Supplies	1,367	567	423	1,000	1,000	508	1,000
A61020	Computer Supplies	199	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	-	-	-	250	250	-	250
A61040	Operational Supplies	1,688	3,136	2,017	2,000	2,000	2,300	2,000
A61080	Food and Provisions	459	439	519	500	500	429	500
A62010	Medical Supplies	2,780	2,218	3,102	4,200	4,200	1,993	3,500
A62040	Drugs And Medicines	15,670	20,554	20,617	19,000	19,000	18,530	19,000
AH6X	**Commodities**	**22,163**	**26,914**	**26,678**	**26,950**	**26,950**	**23,760**	**26,250**
A74080	H/L/D Employee Benefits	77,141	79,444	95,552	97,780	97,780	92,863	98,696
A74100	Retirement Benefits/FICA	27,942	28,127	26,038	30,488	30,488	28,106	31,868
A74110	Retirement Benefits/IMRF	37,044	35,482	35,492	36,682	36,682	36,999	32,993
AH74X	**Benefits .**	**142,127**	**143,054**	**157,082**	**164,950**	**164,950**	**157,968**	**163,558**
A71120	Interpreters	29	-	-	-	-	398	-
A71150	Consultants	18,504	18,504	28,821	30,559	30,559	28,085	13,339
A71220	Computer Services	838	-221	984	240	240	209	205
A71230	Software & Online Services	-	-	2,046	2,862	2,862	2,532	2,870
A71260	Application Hosting	-	-	2,575	3,360	3,360	3,360	3,360
A71310	Laboratory Fees	16,875	3,836	2,434	4,800	4,800	5,029	5,500
A71330	Medical Fees	-	-	-	3,750	3,750	60	3,750
A71350	Radiological Fees	15,059	10,424	8,076	10,969	10,969	10,035	11,500
A71360	Pharmacy Fees	10	-	-	-	-	-	-
A71450	Mileage Reimbursement	63	148	162	200	200	143	200
A71500	Trips And Training	600	-	266	860	860	225	2,275
A71810	Dues And Subscriptions	190	190	440	400	400	440	440
A71910	Gas For Heating	2,015	1,676	1,582	1,668	1,668	2,318	1,992
A71920	Electricity	5,431	5,561	5,582	5,556	5,556	4,911	5,388
A71930	Water And Sewer Charges	1,001	350	349	528	528	528	624
A71940	Telephone	3,432	3,743	4,616	3,936	3,936	5,770	4,620
A71950	Cellular Phones	1,177	2,206	2,255	2,268	2,268	2,282	2,304

Lake County Expense Budget Comparison Report - Five Year History

F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71970	Courier Services	11	1,336	788	788	788	783	752
A72280	Equipment Maintenance	2,236	2,044	2,109	2,970	2,970	3,015	2,630
A72530	Equipment Rental	1,650	1,660	1,609	2,110	2,110	1,302	1,260
A72560	All Other Rentals	3,215	4,054	1,968	1,512	1,512	511	1,002
A72820	Postage	3,075	796	403	2,400	2,400	1,858	1,000
A72830	Printing Services	648	1,326	246	600	600	827	400
A72840	Temporary Employment Services	10,464	11,136	11,479	11,328	11,328	10,781	13,000
A73195	Indirect Cost Allocations	38,611	40,987	40,382	40,468	40,468	40,468	43,113
A79940	Miscell Contractual Services	201	396	275	350	350	199	338
AH7X	**Contractuals**	**125,335**	**110,152**	**119,448**	**134,482**	**134,482**	**126,069**	**121,862**
A83010	Motor Vehicles	-	-	16,639	-	-	-	-
A85070	All Other Capital Outlay	-	-	-	1,200	1,200	925	-
AH8X	**Capital Expenditures**	**-**	**-**	**16,639**	**1,200**	**1,200**	**925**	**-**
AHEX	**Total Expenses**	**668,432**	**662,791**	**676,936**	**726,424**	**726,424**	**693,797**	**729,944**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	259,459	250,500	250,500	500,500	250,000	100%
A45X Intergovernmental	25,000	0	0	0	0	0%
A49X Transfers	35,518	32,489	32,489	36,591	4,102	13%
AHM Miscellaneous	1,314	2,000	2,000	2,000	0	0%
AH4X Total Revenue	**321,291**	**284,989**	**284,989**	**539,091**	**254,102**	**89%**
AH5X Personnel	208,766	195,816	195,816	249,615	53,799	27%
AH6X Commodities	8,140	3,000	3,000	4,200	1,200	40%
AH74X Benefits	62,410	68,910	68,910	75,607	6,697	10%
AH7X Contractuals	257,022	230,952	230,952	163,108	(67,844)	-29%
AH8X Capital Expenditures	3,276	0	0	28,500	28,500	0%
AHEX Total Expenses	**539,614**	**498,678**	**498,678**	**521,030**	**22,352**	**4%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3	3	4
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Personnel (5X) costs increased by $53,799 due to an additional full time Veteran Services Officer that was approved and hired during FY2018. The New Program Request for the reclassification of the VAC Superintendent to a higher paygrade closer to external comparables is included in this budget. The approved new program request for additional positions is not included in the headcount as it will be funded by Workforce Development.
- ↓ Contractuals (6X) decreased in FY2019 by $68,979, due to a decrease in Assistance to Veterans (73010). The primary reasons for that decrease was approximately $30,000 for the elimination of the per diem fee that was being paid to drivers who drive the Disabled American Veterans organization vans and approximately $30,000 for the elimination of a program that gave cleaning and paper supplies through a food pantry service.
- ❖ The current budget has $72,000 in place for Building Rentals (72510). This may decrease due to the VAC's proposed move to another facility in Gurnee for $36,600 per year. This move, however, will increase costs for a cleaning service not in the new lease, at about $2,500 per year, amongst other unknown costs, such as supplies. A total FY2019 decrease for Building Rentals is estimated be approximately $30,000 for the new facility if the VAC moved, less capital costs for furnishings.
- ↑ Computer equipment (84030) includes a new printer and an iPad mini.
- ❖ Starting mid-year in FY2018, all veterans seeking assistance with dental needs are referred to the Lake County Health Department, which will come up with a payment plan for low cost assistance.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Veteran Population	35,719	34,957	34,957	34,177
VA Claims Submitted	4,840	4,963	5,268	7,200
Percentage of Veteran Population Assisted	14%	14%	15%	20.5%

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

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	338,948	339,102	258,833	250,000	250,000	249,306	500,000
A41110	Prior Year Property Taxes	105	124	219	-	-	142	-
A41120	TIF Districts Property Taxes	1,173	467	406	500	500	362	500
A41X	**Taxes**	**340,227**	**339,692**	**259,459**	**250,500**	**250,500**	**249,809**	**500,500**
A45333	Grants - State	16,250	-	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	25,000	-	-	-	-
A45X	**Intergovernmental**	**16,250**	**-**	**25,000**	**-**	**-**	**-**	**-**
A49920	Transfers From Other Funds	33,885	33,554	35,518	32,489	32,489	31,134	36,591
A49X	**Transfers .**	**33,885**	**33,554**	**35,518**	**32,489**	**32,489**	**31,134**	**36,591**
A48010	Interest	939	3,160	996	1,000	1,000	881	1,000
A48090	Reimbursements From Veterans	500	470	-	1,000	1,000	-	1,000
A49910	All Other Miscellaneous Revenue	-	-	318	-	-	-	-
AHM	**Miscellaneous .**	**1,438**	**3,630**	**1,314**	**2,000**	**2,000**	**881**	**2,000**
AH4X	**Total Revenue**	**391,800**	**376,876**	**321,291**	**284,989**	**284,989**	**281,824**	**539,091**

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	160,982	169,181	171,645	172,132	172,132	172,489	223,800
A51120	Permanent PT Salaries/Wages	20,791	20,523	21,803	22,183	22,183	21,581	22,815
A51220	Vacation payout	-	-	11,557	-	-	-	-
A51240	Opt Out Premium	1,500	1,500	1,615	1,500	1,500	3,115	3,000
A51260	Incentive payments	-	-	2,146	-	-	-	-
AH5X	**Personnel**	**183,273**	**191,204**	**208,766**	**195,816**	**195,816**	**197,186**	**249,615**
A61010	Office Supplies	2,573	2,314	7,472	3,000	3,000	1,857	3,000
A61030	Books Manuals And Periodicals	110	-	668	-	-	-	1,200
AH6X	**Commodities**	**2,683**	**2,314**	**8,140**	**3,000**	**3,000**	**1,857**	**4,200**
A74080	H/L/D Employee Benefits	35,503	35,924	26,892	36,421	36,421	20,516	39,016
A74100	Retirement Benefits/FICA	13,598	14,185	15,611	14,983	14,983	14,794	18,866
A74110	Retirement Benefits/IMRF	19,044	19,370	19,907	17,506	17,506	19,524	17,725
AH74X	**Benefits .**	**68,145**	**69,478**	**62,410**	**68,910**	**68,910**	**54,834**	**75,607**
A71140	Legal Services	-	-	3,806	5,000	5,000	6,300	5,000
A71220	Computer Services	2,015	-	-	-	-	-	-
A71230	Software & Online Services	-	4,186	-	2,200	2,200	2,284	2,200
A71340	Dental Fees	8,818	1,182	11,636	-	-	-1,383	-
A71450	Mileage Reimbursement	644	406	275	-	-	1,295	-
A71470	Employee Relations	-	1,050	1,768	1,600	1,600	1,765	-
A71500	Trips And Training	6,764	10,663	6,226	8,000	8,000	12,612	10,000
A71810	Dues And Subscriptions	611	778	1,542	900	900	1,736	900
A71950	Cellular Phones	-	-	-	-	-	-	600
A71955	Cell Phone Allowance	900	900	600	-	-	-	-
A71960	Data/Telecommunications	-	-	-	-	-	-	4,920
A71970	Courier Services	-	-	57	-	-	50	-
A72120	Fidelity And Surety Bonds	-	175	195	200	200	60	200
A72170	Liability And Work Comp Insurance	-	-	2,401	2,500	2,500	-	27,500
A72250	Bldg & Grounds Maintenance & Repairs	-	-	-	-	-	2,490	-
A72260	Office Equip Maintenance And Repairs	1,027	-	-	-	-	-	-
A72280	Equipment Maintenance	132	-	-	-	-	-	-
A72510	Building Rentals	-	-	-	68,000	68,000	70,256	36,000
A72530	Equipment Rental	-	1,156	1,430	1,500	1,500	1,535	1,500
A72660	Needs Related Payment Particip	58	-	-	-	-	-	-
A72870	Contract Providers - Other	800	-	-	-	-	-	-
A73010	Assistance To Veterans	101,843	82,788	89,097	100,000	100,000	34,864	32,000
A73195	Indirect Cost Allocations	75,927	75,927	137,988	41,052	41,052	41,052	42,288
A79940	Miscell Contractual Services	8,549	-	-	-	-	-	-
A79950	All Other Miscellaneous	-	-	-	-	-	578	-
AH7X	**Contractuals**	**208,087**	**179,210**	**257,022**	**230,952**	**230,952**	**175,492**	**163,108**
A84030	Computer Equipment	-	1,884	3,276	-	-	-	15,500

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A84060	Furniture And Office Equipment	-	-	-	-	-	4,299	13,000
AH8X	**Capital Expenditures**	**-**	**1,884**	**3,276**	**-**	**-**	**4,299**	**28,500**
AHEX	**Total Expenses**	**462,188**	**444,089**	**539,614**	**498,678**	**498,678**	**433,668**	**521,030**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	2,311,485	1,705,615	1,705,615	1,836,000	130,385	8%
AHM Miscellaneous	485	0	0	0	0	0%
AH4X Total Revenue	**2,311,970**	**1,705,615**	**1,705,615**	**1,836,000**	**130,385**	**8%**
AH7X Contractuals	2,317,273	1,705,615	1,705,615	1,836,000	130,385	8%
AHEX Total Expenses	**2,317,273**	**1,705,615**	**1,705,615**	**1,836,000**	**130,385**	**8%**

BUDGET HIGHLIGHTS:

- Winchester House continues under the management of Transitional Care Management (TCM). Budgeted expenses consist of Audit Fees (71110) and Management Fees (72280).

Lake County Revenue Budget Comparison Report - Five Year History

F218 Winchester House

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	1,333,452	2,310,845	2,307,187	1,705,615	1,705,615	1,699,530	1,836,000
A41110	Prior Year Property Taxes	433	302	721	-	-	464	-
A41120	TIF Districts Property Taxes	3,546	3,348	3,576	-	-	3,223	-
A41X	**Taxes**	**1,337,431**	**2,314,495**	**2,311,485**	**1,705,615**	**1,705,615**	**1,703,217**	**1,836,000**
A45245	Coinsurance revenue	374,614	-	-	-	-	-	-
A45250	Illinois Public Aid	2,580,435	-	-	-	-	-	-
A45252	Public Aid Residents - Other Income	1,325,417	-	-	-	-	-	-
A45260	Medicare B	123,275	-	-	-	-	-	-
A45265	Medicare A	1,323,557	-	-	-	-	-	-
A45267	Managed Care	1,487,665	-	-	-	-	-	-
A45270	Winchester House Hospice	179,499	-	-	-	-	-	-
A45275	Winchester House Hospice Private Pay	117,048	-	-	-	-	-	-
A45X	**Intergovernmental**	**7,511,510**	**-**	**-**	**-**	**-**	**-**	**-**
A46380	Private Pay	1,106,196	-	-	-	-	-	-
A46970	Finger Print Fees	65	-	-	-	-	-	-
A46X	**Charges for Services**	**1,106,261**	**-**	**-**	**-**	**-**	**-**	**-**
A49920	Transfers From Other Funds	7,123,282	-	-	-	-	-	-
A49999	Over Short	10	-	-	-	-	-	-
A49X	**Transfers .**	**7,123,292**	**-**	**-**	**-**	**-**	**-**	**-**
A44030	Other Rentals	160,000	-	-	-	-	-	-
A48010	Interest	323	669	485	-	-	1,798	-
A48130	Employee Meal Reimbursement	1,597	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,893	101	-	-	-	15,057	-
AHM	**Miscellaneous .**	**163,813**	**770**	**485**	**-**	**-**	**16,855**	**-**
AH4X	**Total Revenue**	**17,242,308**	**2,315,265**	**2,311,970**	**1,705,615**	**1,705,615**	**1,720,073**	**1,836,000**

F218 Winchester House

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A61010	Office Supplies	20,129	-	-	-	-	-	-
A61020	Computer Supplies	770	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	534	-	-	-	-	-	-
A61040	Operational Supplies	34,239	-	-	-	-	-	-
A61060	Clothing And Uniforms	128	-	-	-	-	-	-
A61070	Craft & Recreational Supplies	2,869	-	-	-	-	-	-
A61080	Food and Provisions	370,122	-	-	-	-	-	-
A62010	Medical Supplies	222,806	-	-	-	-	-	-
A62030	Oxygen	20,952	-	-	-	-	-	-
A62040	Drugs And Medicines	175,802	-	-	-	-	-	-
A63020	Cleaning Supplies	186	-	-	-	-	-	-
A63040	Housekeeping Supplies	15,200	-	-	-	-	-	-
A65090	Gasoline	64	-	-	-	-	-	-
AH6X	**Commodities**	**863,802**	**-**	**-**	**-**	**-**	**-**	**-**
A74060	Health Premiums	19,111	-	-	-	-	-	-
AH74X	**Benefits .**	**19,111**	**-**	**-**	**-**	**-**	**-**	**-**
A71110	Auditing And Accounting	-	-	-	-	-	-	10,000
A71125	Staff Augmentation	7,270,738	-	-	-	-	-	-
A71150	Consultants	4,598	-	-	-	-	-	1,028,000
A71220	Computer Services	20,565	-	-	-	-	-	-
A71230	Software & Online Services	2,516	-	-	-	-	-	-
A71310	Laboratory Fees	6,651	-	-	-	-	-	-
A71320	Psychological Services	11,511	-	-	-	-	-	-
A71350	Radiological Fees	350	-	-	-	-	-	-
A71420	Employee Physicals	2,793	-	-	-	-	-	-
A71450	Mileage Reimbursement	1,434	-	-	-	-	-	-
A71470	Employee Relations	7,298	-	-	-	-	-	-
A71500	Trips And Training	3,124	-	-	-	-	-	-
A71520	Training .	399	-	-	-	-	-	-
A71525	Continuing Medical Education	813	-	-	-	-	-	-
A71610	Pest Control	1,920	-	-	-	-	-	-
A71620	Laundry And Cleaning	180,911	-	-	-	-	-	-
A71650	Security Services	195	-	-	-	-	-	-
A71670	Contracted Custodial Service .	327,976	-	-	-	-	-	-
A71810	Dues And Subscriptions	155	-	-	-	-	-	-
A71820	Dues	368	-	-	-	-	-	-
A71850	Advertising	2,655	-	-	-	-	-	-
A71910	Gas For Heating	170,368	-	-	-	-	-	-
A71920	Electricity	114,449	-	-	-	-	-	-
A71930	Water And Sewer Charges	27,255	-	-	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F218 Winchester House

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71940	Telephone	5,339	-	-	-	-	-	-
A71950	Cellular Phones	4,890	-	-	-	-	-	-
A71960	Data/Telecommunications	353	-	-	-	-	-	-
A71970	Courier Services	81	-	-	-	-	-	-
A71990	Ambulance Service	162	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	775,194	-	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	543	-	-	-	-	-	-
A72530	Equipment Rental	38,593	-	-	-	-	-	-
A72815	Bank Service Charges	572	-	-	-	-	-	-
A72820	Postage	1,079	-	-	-	-	-	-
A72870	Contract Providers - Other	487,930	-	-	-	-	-	-
A72880	Management Fees	619,365	-	1,173,480	842,191	842,191	842,191	798,000
A72935	Permits and Licenses Expense	50	-	-	-	-	-	-
A73190	Bad Debt Expense	3,283,794	-	-	-	-	-	-
A73195	Indirect Cost Allocations	1,109,844	431,988	1,143,793	863,424	863,424	863,424	-
A75010	Bed Tax	460,816	-	-	-	-	-	-
A79950	All Other Miscellaneous	8,156	-	-	-	-	-	-
AH7X	**Contractuals**	**14,955,802**	**431,988**	**2,317,273**	**1,705,615**	**1,705,615**	**1,705,615**	**1,836,000**
AHEX	**Total Expenses**	**15,838,715**	**431,988**	**2,317,273**	**1,705,615**	**1,705,615**	**1,705,615**	**1,836,000**

Special Revenue Funds

2019 Approved Budget

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	201,327	180,000	180,000	185,000	5,000	3%
AHM Miscellaneous	118	500	500	500	0	0%
AH4X Total Revenue	**201,445**	**180,500**	**180,500**	**185,500**	**5,000**	**3%**
AH5X Personnel	107,078	97,189	97,189	100,586	3,397	3%
AH6X Commodities	2,071	2,200	2,200	2,200	0	0%
AH74X Benefits	45,532	39,528	39,528	39,749	221	1%
AH7X Contractuals	48,372	47,249	47,249	47,249	0	0%
AHEX Total Expenses	**203,052**	**186,167**	**186,167**	**189,784**	**3,618**	**2%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	2	2	2
Part Time	1	1	1

BUDGET HIGHLIGHTS:

↑ Fees (46010) increased $5,000 based upon recent activity.

F254 Children's Waiting Room Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	170,110	188,439	201,327	180,000	180,000	179,646	185,000
A46040	Annual Support Fee's	12,166	-	-	-	-	-	-
A46X	**Charges for Services**	**157,944**	**188,439**	**201,327**	**180,000**	**180,000**	**179,646**	**185,000**
A48010	Interest	337	1,122	118	500	500	457	500
AHM	**Miscellaneous .**	**337**	**1,122**	**118**	**500**	**500**	**457**	**500**
AH4X	**Total Revenue**	**158,281**	**189,561**	**201,445**	**180,500**	**180,500**	**180,103**	**185,500**

F254 Children's Waiting Room Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	85,390	90,361	89,172	79,021	79,021	78,258	81,971
A51120	Permanent PT Salaries/Wages	14,191	16,040	14,955	16,459	16,459	16,053	16,899
A51140	Overtime Salaries And Wages	462	-	-	210	210	47	216
A51160	Holiday Pay	-	-	227	-	-	-	-
A51180	Special Pay	-	-	-	-	-	3	-
A51220	Vacation payout	-	-	1,512	-	-	-	-
A51240	Opt Out Premium	-	-	1,211	1,500	1,500	1,558	1,500
AH5X	**Personnel**	**100,043**	**106,401**	**107,078**	**97,189**	**97,189**	**95,919**	**100,586**
A61030	Books Manuals And Periodicals	457	442	448	450	450	440	450
A61040	Operational Supplies	1,455	564	1,623	1,750	1,750	1,609	1,750
AH6X	**Commodities**	**1,912**	**1,006**	**2,071**	**2,200**	**2,200**	**2,049**	**2,200**
A74080	H/L/D Employee Benefits	42,907	43,392	27,689	22,290	22,290	22,831	24,081
A74100	Retirement Benefits/FICA	6,977	7,438	7,739	7,438	7,438	6,682	7,698
A74110	Retirement Benefits/IMRF	9,848	10,226	10,105	9,800	9,800	8,820	7,970
AH74X	**Benefits .**	**59,732**	**61,057**	**45,532**	**39,528**	**39,528**	**38,333**	**39,749**
A71450	Mileage Reimbursement	253	64	99	300	300	121	300
A72140	Unemployment Compensation	306	306	162	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	15,539	16,480	16,104	14,280	14,280	14,280	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**	**48,436**	**48,857**	**48,372**	**47,249**	**47,249**	**46,570**	**47,249**
AHEX	**Total Expenses**	**210,123**	**217,320**	**203,052**	**186,167**	**186,167**	**182,870**	**189,784**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A42X Licenses & Permits	48,294	0	0	0	0	0%
A46X Charges for Services	210	135,000	135,000	135,000	0	0%
AHM Miscellaneous	165	300	300	300	0	0%
AH4X Total Revenue	**48,669**	**135,300**	**135,300**	**135,300**	**0**	**0%**
AH6X Commodities	66,268	58,500	58,500	58,500	0	0%
AH7X Contractuals	61,651	85,500	85,500	85,832	332	0%
AH8X Capital Expenditures	14,508	10,000	10,000	10,000	0	0%
AHEX Total Expenses	**142,427**	**154,000**	**154,000**	**154,332**	**332**	**0%**

BUDGET HIGHLIGHTS:

- Revenues (4X) are projected to remain flat in FY2019.
- ↑ Contractuals (7X) increased slightly to reflect an increase in Radio Fees (71965).

F267 Coroner Fees

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A42045	Cremation Permit Fees	-	4,915	48,294	-	-	194,862	-
A42X	**Licenses & Permits**	**-**	**4,915**	**48,294**	**-**	**-**	**194,862**	**-**
A46010	Fees	158,055	122,157	210	135,000	135,000	4,017	135,000
A46X	**Charges for Services**	**158,055**	**122,157**	**210**	**135,000**	**135,000**	**4,017**	**135,000**
A48010	Interest	304	601	165	300	300	204	300
AHM	**Miscellaneous .**	**304**	**601**	**165**	**300**	**300**	**204**	**300**
AH4X	**Total Revenue**	**158,359**	**127,673**	**48,669**	**135,300**	**135,300**	**199,083**	**135,300**

F267 Coroner Fees

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A61010	Office Supplies	8,390	8,848	8,808	9,000	9,000	4,361	9,000
A61020	Computer Supplies	240	-	-	-	-	-	-
A61040	Operational Supplies	12,619	16,768	19,820	20,000	20,000	29,044	20,000
A61060	Clothing And Uniforms	3,612	3,568	15,736	7,000	7,000	7,509	7,000
A61110	Tool Allowance	105	-	-	-	-	-	-
A61120	Outreach Supplies	-	-	6,237	6,000	6,000	4,602	6,000
A62010	Medical Supplies	56	6,467	251	-	-	-	-
A64030	Firearms and bulletproof vests	-	115	4,220	1,500	1,500	-	1,500
A65020	Laboratory Supplies	37	-	47	-	-	-	-
A65090	Gasoline	11,034	6,756	11,148	15,000	15,000	12,008	15,000
AH6X	**Commodities**	**36,093**	**42,521**	**66,268**	**58,500**	**58,500**	**57,524**	**58,500**
A71150	Consultants	-	-	-	-	-	750	-
A71230	Software & Online Services	-	2,400	2,293	12,000	12,000	12,717	12,000
A71310	Laboratory Fees	-	46,417	-	-	-	-	-
A71450	Mileage Reimbursement	-	-	233	-	-	-	-
A71500	Trips And Training	17,851	8,906	14,755	20,000	20,000	19,357	20,000
A71620	Laundry And Cleaning	3,368	9,290	12,500	12,000	12,000	10,626	12,000
A71650	Security Services	-	670	-	-	-	-	-
A71810	Dues And Subscriptions	3,760	4,388	5,190	6,500	6,500	6,909	6,500
A71830	Transcripts ._A71830	-	-	1,298	-	-	-	-
A71840	Publications & Legal Notices	-	-	10	8,000	8,000	855	8,000
A71910	Gas For Heating	-	-	1	-	-	-	-
A71940	Telephone	2,784	-	-	-	-	-	-
A71950	Cellular Phones	523	6,603	3,799	7,000	7,000	5,909	7,000
A71965	Radio Fees	-	2,038	3,864	4,000	4,000	2,576	4,332
A71970	Courier Services	385	1,005	216	1,000	1,000	213	1,000
A72210	Motor Vehicle Maintenance & Repairs	5,712	9,959	10,116	7,000	7,000	4,552	7,000
A72260	Office Equip Maintenance And Repairs	689	-	-	-	-	-	-
A72280	Equipment Maintenance	2,200	1,184	2,570	3,000	3,000	1,365	3,000
A72520	Record Storage	-	1,716	1,839	2,000	2,000	1,959	2,000
A72530	Equipment Rental	1,796	2,935	2,754	3,000	3,000	2,525	3,000
A72560	All Other Rentals	-	-	-	-	-	1,460	-
A79950	All Other Miscellaneous	7,679	-	211	-	-	-	-
AH7X	**Contractuals**	**46,747**	**97,511**	**61,651**	**85,500**	**85,500**	**71,773**	**85,832**
A84030	Computer Equipment	1,236	-817	8,273	-	-	-	-
A84050	Laboratory Equipment	474	19,737	6,235	10,000	10,000	-	10,000
A84060	Furniture And Office Equipment	5,003	2,689	-	-	-	-	-
AH8X	**Capital Expenditures**	**6,713**	**21,608**	**14,508**	**10,000**	**10,000**	**-**	**10,000**
AHEX	**Total Expenses**	**89,552**	**161,641**	**142,427**	**154,000**	**154,000**	**129,297**	**154,332**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	957,396	1,000,000	1,000,000	1,000,000	0	0%
AHM Miscellaneous	330	6,000	6,000	1,000	(5,000)	-83%
AH4X Total Revenue	**957,725**	**1,006,000**	**1,006,000**	**1,001,000**	**(5,000)**	**0%**
AH5X Personnel	509,490	533,671	533,671	554,503	20,832	4%
AH6X Commodities	6,169	29,000	29,000	29,000	0	0%
AH74X Benefits	167,975	175,669	175,669	188,834	13,166	7%
AH7X Contractuals	431,458	684,508	781,149	1,016,823	332,315	49%
AH8X Capital Expenditures	30,864	166,700	166,700	179,200	12,500	7%
AHEX Total Expenses	**1,145,955**	**1,589,547**	**1,686,188**	**1,968,361**	**378,813**	**24%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	6	6	6
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- Court Automation Fees (46010) are expected to be essentially flat in FY2019.
- ↑ Personnel costs (5x) increased due to merit and proficiency increases for Court Administration staff.
- ↑ Benefit costs (74x) increased due to the projected HLD increase across the County.
- ↓ Data Processing (71210) decreased $70,000 as Criminal Records Information Management System (CRIMS) maintenance costs are projected to be less in FY2019.
- ↑ Software and Online Services (71230) increased $27,315 for Wayfinding software and Bench Book software for the court tower.
- ↑ Miscellaneous Contractual Services (79940) increased $85,000 largely due to software license increases and court case displays outside courtrooms in the court tower.

F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	1,095,613	989,494	957,396	1,000,000	1,000,000	1,336,918	1,000,000
A46X	**Charges for Services**	**1,095,613**	**989,494**	**957,396**	**1,000,000**	**1,000,000**	**1,336,918**	**1,000,000**
A48010	Interest	3,544	9,339	330	6,000	6,000	3,253	1,000
AHM	**Miscellaneous .**	**3,544**	**9,339**	**330**	**6,000**	**6,000**	**3,253**	**1,000**
AH4X	**Total Revenue**	**1,099,156**	**998,833**	**957,725**	**1,006,000**	**1,006,000**	**1,340,171**	**1,001,000**

F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	522,797	513,007	509,490	532,646	532,646	536,020	553,449
A51140	Overtime Salaries And Wages	701	695	-	1,025	1,025	-	1,054
A51180	Special Pay	30	32	-	-	-	-	-
A51210	Performance Appraisals	2,158	2,164	-	-	-	-	-
A51220	Vacation payout	-	3,212	-	-	-	-	-
A51230	Sick Payout	-	8,371	-	-	-	-	-
AH5X	**Personnel**	**525,686**	**527,482**	**509,490**	**533,671**	**533,671**	**536,020**	**554,503**
A61020	Computer Supplies	12,666	2,151	713	16,500	16,500	2,766	16,500
A61030	Books Manuals And Periodicals	-	-	-	500	500	-	500
A61040	Operational Supplies	11,957	7,207	5,456	12,000	12,000	9,142	12,000
AH6X	**Commodities**	**24,623**	**9,358**	**6,169**	**29,000**	**29,000**	**11,907**	**29,000**
A74080	H/L/D Employee Benefits	92,960	82,207	78,656	81,049	81,049	91,293	102,499
A74100	Retirement Benefits/FICA	39,557	39,624	37,873	40,826	40,826	38,092	42,419
A74110	Retirement Benefits/IMRF	55,749	54,307	51,445	53,794	53,794	49,717	43,917
AH74X	**Benefits .**	**188,266**	**176,138**	**167,975**	**175,669**	**175,669**	**179,102**	**188,834**
A71150	Consultants	162,992	3,200	67,716	100,000	136,641	18,587	100,000
A71210	Data Processing .	30,646	130,709	21,702	100,000	100,000	9,661	320,000
A71230	Software & Online Services	35,654	42,478	43,897	97,685	97,685	53,665	125,000
A71450	Mileage Reimbursement	85	741	354	250	250	237	250
A71470	Employee Relations	-	-	-	150	150	-	150
A71500	Trips And Training	5,767	2,946	6,958	15,000	15,000	6,406	15,000
A71810	Dues And Subscriptions	10,325	3,822	5,324	7,500	7,500	5,409	7,500
A71955	Cell Phone Allowance	1,320	1,320	1,320	1,320	1,320	1,320	1,320
A71960	Data/Telecommunications	13,150	9,953	9,584	26,000	26,000	11,161	26,000
A72140	Unemployment Compensation	510	510	510	510	510	510	510
A72170	Liability And Work Comp Insurance	1,150	1,150	1,150	1,150	1,150	1,150	1,150
A72280	Equipment Maintenance	-	-	-	500	500	388	500
A73195	Indirect Cost Allocations	14,943	15,184	15,743	15,743	15,743	15,743	15,743
A79920	Transfers Other Funds	135,080	135,399	140,000	140,000	140,000	140,000	140,000
A79940	Miscell Contractual Services	19,484	50,897	117,200	178,700	238,700	122,029	263,700
AH7X	**Contractuals**	**431,107**	**398,309**	**431,458**	**684,508**	**781,149**	**386,265**	**1,016,823**
A84030	Computer Equipment	115,874	190,889	30,864	166,700	166,700	120,986	179,200
A84060	Furniture And Office Equipment	-	5,214	-	-	-	-	-
AH8X	**Capital Expenditures**	**115,874**	**196,103**	**30,864**	**166,700**	**166,700**	**120,986**	**179,200**
AHEX	**Total Expenses**	**1,285,557**	**1,307,390**	**1,145,955**	**1,589,547**	**1,686,188**	**1,234,281**	**1,968,361**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	38,788	41,000	41,000	36,000	(5,000)	-12%
AHM Miscellaneous	411,458	426,000	426,000	1,001,000	575,000	135%
AH4X Total Revenue	**450,246**	**467,000**	**467,000**	**1,037,000**	**570,000**	**122%**
AH7X Contractuals	264,315	334,540	334,540	381,500	46,960	14%
AH8X Capital Expenditures	5,471	0	0	0	0	0%
AHEX Total Expenses	**269,785**	**334,540**	**334,540**	**381,500**	**46,960**	**14%**

BUDGET HIGHLIGHTS:

- Revenues (4X) are expected to increase $570,000 due to an increase in the Document Storage Flat Fee (48100) in FY2018 that was not anticipated in the FY2018 budget. All other revenues are projected to be relatively flat.
- Computer Services (71220) increased $7,960 for software licensing and services for various applications related to document imaging and web design.
- Equipment Maintenance (72280) increased to $14,000 based upon anticipated equipment repair and maintenance costs for FY2019.
- Miscellaneous Contractual Services (79940) increased $25,000 based upon the anticipated need for microfilming services in FY2019.

F258 Court Document Storage

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45333	Grants - State	47,832	11,958	-	-	-	-	-
A45X	**Intergovernmental**	**47,832**	**11,958**	**-**	**-**	**-**	**-**	**-**
A46280	Photograph Fee's	-	13,035	27,270	25,000	25,000	25,440	25,000
A46805	Enhanced Public Access & E-filing	11,560	11,560	11,518	16,000	16,000	10,837	11,000
A46X	**Charges for Services**	**11,560**	**24,595**	**38,788**	**41,000**	**41,000**	**36,277**	**36,000**
A48010	Interest	330	870	742	1,000	1,000	1,228	1,000
A48100	Document Storage Flat Fee	467,499	419,619	410,716	425,000	425,000	1,257,934	1,000,000
AHM	**Miscellaneous .**	**467,168**	**420,489**	**411,458**	**426,000**	**426,000**	**1,259,162**	**1,001,000**
AH4X	**Total Revenue**	**526,560**	**457,042**	**450,246**	**467,000**	**467,000**	**1,295,438**	**1,037,000**

F258 Court Document Storage

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	133,748	-	-	-	-	-	-
AH5X	**Personnel**	**133,748**	**-**	**-**	**-**	**-**	**-**	**-**
A74080	H/L/D Employee Benefits	8,693	-	-	-	-	-	-
A74100	Retirement Benefits/FICA	9,267	-	-	-	-	-	-
A74110	Retirement Benefits/IMRF	14,308	-	-	-	-	-	-
AH74X	**Benefits .**	**32,268**	**-**	**-**	**-**	**-**	**-**	**-**
A71150	Consultants	60,000	21,720	7,672	-	-	-	-
A71220	Computer Services	791,000	511,471	45,343	152,040	152,040	52,078	160,000
A71500	Trips And Training	26,400	-	-	7,500	7,500	-	7,500
A72280	Equipment Maintenance	-	-	-	-	-	-	14,000
A72510	Building Rentals	16,429	16,429	-	-	-	-	-
A73195	Indirect Cost Allocations	19,433	19,433	-	-	-	-	-
A79940	Miscell Contractual Services	128,146	148,240	211,300	175,000	175,000	154,780	200,000
AH7X	**Contractuals**	**1,041,407**	**717,292**	**264,315**	**334,540**	**334,540**	**206,858**	**381,500**
A84030	Computer Equipment	60,748	5,471	5,471	-	-	-	-
AH8X	**Capital Expenditures**	**60,748**	**5,471**	**5,471**	**-**	**-**	**-**	**-**
AHEX	**Total Expenses**	**1,268,170**	**722,763**	**269,785**	**334,540**	**334,540**	**206,858**	**381,500**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	75,544	90,000	90,000	60,000	(30,000)	-33%
AHM Miscellaneous	856	1,000	1,000	1,000	0	0%
AH4X Total Revenue	**76,400**	**91,000**	**91,000**	**61,000**	**(30,000)**	**-33%**

BUDGET HIGHLIGHTS:

- Electronic Citation Fees (46010) decreased $30,000 based on receipts in recent fiscal years and current activity.
- Expenses are not budgeted for this fund in FY2019.

F257 Circuit Clerk Electronic Citation Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	96,382	85,602	75,544	90,000	90,000	66,005	60,000
A46X	**Charges for Services**	**96,382**	**85,602**	**75,544**	**90,000**	**90,000**	**66,005**	**60,000**
A48010	Interest	1,030	2,485	856	1,000	1,000	1,169	1,000
AHM	**Miscellaneous .**	**1,030**	**2,485**	**856**	**1,000**	**1,000**	**1,169**	**1,000**
AH4X	**Total Revenue**	**97,411**	**88,087**	**76,400**	**91,000**	**91,000**	**67,173**	**61,000**

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	553,810	2,200,000	2,200,000	2,070,000	(130,000)	-6%
AHM Miscellaneous	1,336	2,000	2,000	2,000	0	0%
AH4X Total Revenue	**555,146**	**2,202,000**	**2,202,000**	**2,072,000**	**(130,000)**	**-6%**
AH7X Contractuals	553,810	2,202,000	2,202,000	2,072,000	(130,000)	-6%
AHEX Total Expenses	**553,810**	**2,202,000**	**2,202,000**	**2,072,000**	**(130,000)**	**-6%**

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. Based on FY2018 trending performance measures, FY2019 recordings are projected to be 90,000 recordings, down from a projected 100,000 for FY2018.
- 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 (F101) to offset costs of the GIS program. For FY2019 that amount will be $2,070,000 which goes to the County Board's budget as revenue in Transfers from Other Funds (49920).

F264 GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46930	GIS Fees	575,104	585,382	553,810	2,200,000	2,200,000	1,732,634	2,070,000
A46X	**Charges for Services**	**575,104**	**585,382**	**553,810**	**2,200,000**	**2,200,000**	**1,732,634**	**2,070,000**
A48010	Interest	804	2,634	1,336	2,000	2,000	1,762	2,000
AHM	**Miscellaneous .**	**804**	**2,634**	**1,336**	**2,000**	**2,000**	**1,762**	**2,000**
AH4X	**Total Revenue**	**575,908**	**588,016**	**555,146**	**2,202,000**	**2,202,000**	**1,734,396**	**2,072,000**

F264 GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	575,104	585,382	553,810	2,202,000	2,202,000	-	2,072,000
AH7X	**Contractuals**	**575,104**	**585,382**	**553,810**	**2,202,000**	**2,202,000**	**-**	**2,072,000**
AHEX	**Total Expenses**	**575,104**	**585,382**	**553,810**	**2,202,000**	**2,202,000**	**-**	**2,072,000**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	3,985,981	4,684,906	7,285,824	5,744,457	1,059,551	23%
A46X Charges for Services	3,400	10,024	10,024	12,263	2,239	22%
A49X Transfers	31,717	61,717	61,717	62,700	983	2%
AH4X Total Revenue	**4,021,098**	**4,756,647**	**7,357,565**	**5,819,420**	**1,062,773**	**22%**
AH5X Personnel	484,534	459,221	459,221	526,533	67,312	15%
AH6X Commodities	5,832	15,255	15,255	12,255	(3,000)	-20%
AH74X Benefits	200,915	186,766	186,766	225,397	38,632	21%
AH7X Contractuals	3,512,019	4,095,405	7,802,921	5,050,941	955,536	23%
AH8X Capital Expenditures	3,214	0	0	4,294	4,294	0%
AHEX Total Expenses	**4,206,515**	**4,756,647**	**8,464,163**	**5,819,420**	**1,062,773**	**22%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	8	8	8
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Revenues (4X) increased $1,062,773 largely due to an unexpected 50% increase HOME revenue (45050) and recognition of additional spending capacity for closing out the Neighborhood Stabilization Program grants (CDBG revenue 45040). However, ESG Revenue (45045) and Continuum of Care (CoC) federal grants (45334) decreased $304,670 as ESG reverted to its typical annual amount and HUD reduced the CoC grants.
- ↑ Charges for Services (46X) are 22% higher due to an increase in User Fees (47150) based on historical actuals.
- ↑ Personnel (5X) increased due to the funding of an Accountant position in FY2019. This position was unfunded and outsourced for FY2018.
- ↑ Contractuals (7X) are projected to increase as the amount of Pass Thru Grants (72990) increased from FY2018. Previously, these amounts were budgeted in All Other Miscellaneous (79950).
- ❖ Capital Expenditures (8X) consists of computer equipment per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Lake County Affordable Housing Program Units	47	10	4	4	5
Total Affordable Housing Units	125	89	64	75	100
Housing Projects Monitored Within Cycle	53%	25%	0%	0%	35%
Human Service Agencies Using ServicePoint	25	25	32	35	43
People Without a Home Rapidly Rehoused	208	59	55	60	65
Non-Profit Agency Funding (Thousands)	$782	$1,142	$2,076	$2,100	$2,200
Local Economic Development Projects (Thousands)	$456	$503	$94	$55	$319

F740 HUD Grants

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45040	CDBG Revenue	2,814,264	4,635,361	1,983,574	2,633,632	5,157,348	1,379,932	3,470,150
A45045	ESG Revenue	-	-	159,181	360,332	360,332	128,762	216,362
A45050	HOME Revenue	1,109,223	1,711,656	886,762	1,157,197	1,157,197	662,824	1,684,900
A45280	Salary Reimbursement	620	-	-	-	-	-	-
A45310	Grants Department of Human Services	-	-	38,647	37,449	37,449	37,449	37,449
A45330	Grants - Other	-	12,503	58,726	75,000	75,000	98,592	75,000
A45332	Grants - County	-	-	30,000	-	-	2,156	-
A45334	Grants - Federal	-	-	615,448	421,296	498,498	298,154	260,596
A45360	Program Income - Loans	583,542	740,490	213,644	-	-	213,884	-
A45X	**Intergovernmental**	**4,507,648**	**7,100,010**	**3,985,981**	**4,684,906**	**7,285,824**	**2,821,753**	**5,744,457**
A47150	User Fee	-	-	3,400	10,024	10,024	12,886	12,263
A46X	**Charges for Services**	**-**	**-**	**3,400**	**10,024**	**10,024**	**12,886**	**12,263**
A49920	Transfers From Other Funds	-	-	31,717	61,717	61,717	6,408	62,700
A49X	**Transfers .**	**-**	**-**	**31,717**	**61,717**	**61,717**	**6,408**	**62,700**
AH4X	**Total Revenue**	**4,507,648**	**7,100,010**	**4,021,098**	**4,756,647**	**7,357,565**	**2,841,046**	**5,819,420**

F740 HUD Grants

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	398,527	419,456	478,217	456,536	456,536	434,969	523,771
A51140	Overtime Salaries And Wages	3,265	1,002	1,251	2,685	2,685	214	2,762
A51220	Vacation payout	3,318	859	5,066	-	-	-	-
A51240	Opt Out Premium	1,500	865	-	-	-	-	-
AH5X	**Personnel**	**406,611**	**422,183**	**484,534**	**459,221**	**459,221**	**435,182**	**526,533**
A61010	Office Supplies	2,696	2,716	2,003	6,055	6,055	1,591	6,055
A61020	Computer Supplies	913	454	712	6,500	6,500	2,007	3,500
A61030	Books Manuals And Periodicals	-	42	490	200	200	43	200
A61040	Operational Supplies	901	310	2,573	2,500	2,500	54	2,500
A65180	Miscellaneous Commodities	20,474	-	54	-	-	49	-
AH6X	**Commodities**	**24,985**	**3,522**	**5,832**	**15,255**	**15,255**	**3,745**	**12,255**
A74080	H/L/D Employee Benefits	74,128	87,884	120,895	105,346	105,346	111,885	143,845
A74100	Retirement Benefits/FICA	28,727	30,114	33,777	35,130	35,130	29,012	40,069
A74110	Retirement Benefits/IMRF	40,729	41,357	46,244	46,290	46,290	38,809	41,483
AH74X	**Benefits .**	**143,585**	**159,355**	**200,915**	**186,766**	**186,766**	**179,706**	**225,397**
A71230	Software & Online Services	-	36,000	11,930	46,690	46,690	36,745	46,690
A71370	Reimburseable Charges	-	-	283	-	-	423	-
A71450	Mileage Reimbursement	2,700	5,289	3,631	4,167	4,167	3,376	4,500
A71500	Trips And Training	8,225	13,993	13,383	17,858	17,858	16,305	18,845
A71520	Training .	-	182	-	-	-	16	-
A71810	Dues And Subscriptions	5,082	2,564	683	6,000	6,000	1,000	5,000
A71840	Publications & Legal Notices	5,572	2,650	2,666	3,800	3,800	2,001	3,800
A71950	Cellular Phones	1,636	680	801	720	720	671	720
A72140	Unemployment Compensation	1,755	2,855	-	429	429	-	429
A72170	Liability And Work Comp Insurance	11,843	16,074	-	7,788	7,788	-	7,788
A72290	Building and Storage Bins Maintenance & Repairs	-	-	-	-	-	-58,420	-
A72530	Equipment Rental	4,200	4,704	5,168	6,300	6,300	2,696	6,300
A72820	Postage	477	628	339	500	500	29	500
A72840	Temporary Employment Services	-	-	4,000	38,681	38,681	46,314	26,500
A72940	All Other Fees	-	-	6,873	-	-	-	-
A72990	Pass Thru Grants	-	-	2,932,279	3,735,442	7,442,958	2,605,005	4,684,840
A73180	Regulatory Survey, Studies and Compliance Services	-	-4,920	-	-	-	-	-
A73195	Indirect Cost Allocations	64,982	88,147	118,919	102,358	102,358	-	103,003
A79920	Transfers Other Funds	12,299	26,088	23,119	35,000	35,000	-21,788	35,000
A79940	Miscell Contractual Services	50,547	74,611	68,272	82,253	82,253	7,525	79,429
A79950	All Other Miscellaneous	3,761,509	5,790,266	319,673	7,419	7,419	741	27,597
AH7X	**Contractuals**	**3,930,826**	**6,059,810**	**3,512,019**	**4,095,405**	**7,802,921**	**2,642,638**	**5,050,941**
A84030	Computer Equipment	-	3,071	3,214	-	-	18	4,294
AH8X	**Capital Expenditures**	**-**	**3,071**	**3,214**	**-**	**-**	**18**	**4,294**

Lake County Expense Budget Comparison Report - Five Year History

F740 HUD Grants

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
AHEX Total Expenses		**4,506,006**	**6,647,942**	**4,206,515**	**4,756,647**	**8,464,163**	**3,261,290**	**5,819,420**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	434,080	400,000	400,000	410,000	10,000	3%
AHM Miscellaneous	30,781	25,800	25,800	25,800	0	0%
AH4X Total Revenue	**464,861**	**425,800**	**425,800**	**435,800**	**10,000**	**2%**
AH5X Personnel	131,725	138,196	138,196	142,532	4,336	3%
AH6X Commodities	94,592	100,500	100,500	100,500	0	0%
AH74X Benefits	61,392	63,295	63,295	76,011	12,716	20%
AH7X Contractuals	149,385	151,853	151,853	147,057	(4,796)	-3%
AHEX Total Expenses	**437,094**	**453,843**	**453,843**	**466,100**	**12,257**	**3%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Law Library Fees (46010) increased $10,000 based upon recent activity.
- ❖ This fund includes a $67,000 transfer to the General Fund (F101).

F252 Law Library

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	292,892	412,608	434,080	400,000	400,000	399,235	410,000
A46X	**Charges for Services**	**292,892**	**412,608**	**434,080**	**400,000**	**400,000**	**399,235**	**410,000**
A48010	Interest	233	1,539	801	800	800	750	800
A49910	All Other Miscellaneous Revenue	30,299	29,924	29,980	25,000	25,000	21,825	25,000
AHM	**Miscellaneous .**	**30,532**	**31,463**	**30,781**	**25,800**	**25,800**	**22,575**	**25,800**
AH4X	**Total Revenue**	**323,424**	**444,071**	**464,861**	**425,800**	**425,800**	**421,810**	**435,800**

Lake County Expense Budget Comparison Report - Five Year History

F252 Law Library

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	134,132	138,264	131,699	137,986	137,986	112,218	142,317
A51140	Overtime Salaries And Wages	-	45	26	210	210	-	216
A51180	Special Pay	-	-	-	-	-	2	-
A51220	Vacation payout	-	-	-	-	-	6,108	-
AH5X	**Personnel**	**134,132**	**138,309**	**131,725**	**138,196**	**138,196**	**118,327**	**142,532**
A61010	Office Supplies	365	61	-	400	400	-	400
A61030	Books Manuals And Periodicals	98,792	100,063	94,508	100,000	100,000	103,493	100,000
A61040	Operational Supplies	63	64	84	100	100	30	100
AH6X	**Commodities**	**99,221**	**100,189**	**94,592**	**100,500**	**100,500**	**103,523**	**100,500**
A74080	H/L/D Employee Benefits	43,323	44,318	38,523	38,792	38,792	38,154	53,818
A74100	Retirement Benefits/FICA	9,832	10,148	9,692	10,572	10,572	8,610	10,904
A74110	Retirement Benefits/IMRF	13,822	13,878	13,177	13,930	13,930	11,341	11,289
AH74X	**Benefits .**	**66,977**	**68,344**	**61,392**	**63,295**	**63,295**	**58,105**	**76,011**
A71220	Computer Services	13,897	14,578	15,295	16,500	16,500	16,073	20,000
A71230	Software & Online Services	2,500	2,550	2,601	2,700	2,700	2,653	2,700
A71810	Dues And Subscriptions	373	262	267	450	450	314	450
A71960	Data/Telecommunications	1,312	1,234	1,131	1,250	1,250	1,234	1,250
A72140	Unemployment Compensation	306	306	107	107	107	107	230
A72170	Liability And Work Comp Insurance	2,846	2,846	2,846	2,846	2,846	2,846	5,127
A72260	Office Equip Maintenance And Repairs	592	-	-	-	-	-	-
A72530	Equipment Rental	4,233	3,436	3,138	4,000	4,000	4,414	4,000
A73195	Indirect Cost Allocations	57,989	60,363	57,000	57,000	57,000	57,000	46,300
A79920	Transfers Other Funds	67,000	67,000	67,000	67,000	67,000	67,000	67,000
AH7X	**Contractuals**	**151,048**	**152,575**	**149,385**	**151,853**	**151,853**	**151,642**	**147,057**
AHEX	**Total Expenses**	**451,379**	**459,418**	**437,094**	**453,843**	**453,843**	**431,596**	**466,100**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	9,847,112	9,815,113	9,815,113	10,032,214	217,101	2%
A45X Intergovernmental	1,257,819	633,700	633,700	659,100	25,400	4%
AHM Miscellaneous	97,626	116,545	116,545	65,840	(50,705)	-44%
AH4X Total Revenue	**11,202,558**	**10,565,358**	**10,565,358**	**10,757,154**	**191,796**	**2%**
AH6X Commodities	1,507,501	2,029,900	2,284,400	2,091,000	61,100	3%
AH7X Contractuals	1,013,693	1,264,000	1,557,200	1,335,600	71,600	6%
AH8X Capital Expenditures	11,391,058	7,271,458	20,876,600	7,330,554	59,096	1%
AHEX Total Expenses	**13,912,252**	**10,565,358**	**24,718,200**	**10,757,154**	**191,796**	**2%**

BUDGET HIGHLIGHTS:

- ↑ The State of Illinois projects Tax Revenues (41X) to increase $217,101.
- ↑ Intergovernmental (45X) revenues increased $25,400 due to the timing of construction projects.
- ↑ Expenses for Commodities (6X), Contractuals (7X), and Capital (8X) increased slightly based on the approved project schedule of road projects in FY2019.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.

F268 Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41230	Motor Fuel Tax Allotments	9,345,328	10,079,996	9,847,112	9,815,113	9,815,113	10,400,323	10,032,214
A41X	**Taxes**	**9,345,328**	**10,079,996**	**9,847,112**	**9,815,113**	**9,815,113**	**10,400,323**	**10,032,214**
A45400	Revenue From Other Government Bodies	497,993	78,235	548,482	-	-	449,303	-
A45410	DOT Signs and Markings Revenue	119,275	113,134	125,250	131,500	131,500	146,638	138,100
A45430	DOT Signal Maintenance Rev	466,912	563,935	584,088	502,200	502,200	478,273	521,000
A45X	**Intergovernmental**	**1,084,180**	**755,305**	**1,257,819**	**633,700**	**633,700**	**1,074,213**	**659,100**
A46830	Service Station	125	-	-	-	-	-	-
A46X	**Charges for Services**	**125**	**-**	**-**	**-**	**-**	**-**	**-**
A48010	Interest	48,794	47,710	97,626	116,545	116,545	236,173	65,840
AHM	**Miscellaneous .**	**48,794**	**47,710**	**97,626**	**116,545**	**116,545**	**236,173**	**65,840**
AH4X	**Total Revenue**	**10,478,427**	**10,883,010**	**11,202,558**	**10,565,358**	**10,565,358**	**11,710,710**	**10,757,154**

F268 Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A65030	Highway Materials	1,314,890	1,599,670	1,507,501	2,029,900	2,284,400	1,397,557	2,091,000
AH6X	**Commodities**	**1,314,890**	**1,599,670**	**1,507,501**	**2,029,900**	**2,284,400**	**1,397,557**	**2,091,000**
A79940	Miscell Contractual Services	1,185,600	1,023,766	1,013,693	1,264,000	1,557,200	865,596	1,335,600
AH7X	**Contractuals**	**1,185,600**	**1,023,766**	**1,013,693**	**1,264,000**	**1,557,200**	**865,596**	**1,335,600**
A85020	Roads & Road Constr & Maintenance	5,740,301	3,595,950	11,391,058	7,271,458	20,876,600	4,577,068	7,330,554
AH8X	**Capital Expenditures**	**5,740,301**	**3,595,950**	**11,391,058**	**7,271,458**	**20,876,600**	**4,577,068**	**7,330,554**
AHEX	**Total Expenses**	**8,240,792**	**6,219,386**	**13,912,252**	**10,565,358**	**24,718,200**	**6,840,221**	**10,757,154**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	130,841	124,500	124,500	124,500	0	0%
AHM Miscellaneous	137	500	500	200	(300)	-60%
AH4X Total Revenue	**130,978**	**125,000**	**125,000**	**124,700**	**(300)**	**0%**
AH7X Contractuals	157,983	160,000	160,000	160,000	0	0%
AHEX Total Expenses	**157,983**	**160,000**	**160,000**	**160,000**	**0**	**0%**

BUDGET HIGHLIGHTS:

- Revenues (4X) are projected to be essentially flat for FY2019.
- Expenses are projected to be flat in FY2019.

F255 Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	135,666	128,538	130,841	124,500	124,500	120,276	124,500
A46X	**Charges for Services**	**135,666**	**128,538**	**130,841**	**124,500**	**124,500**	**120,276**	**124,500**
A48010	Interest	524	1,283	137	500	500	396	200
AHM	**Miscellaneous .**	**524**	**1,283**	**137**	**500**	**500**	**396**	**200**
AH4X	**Total Revenue**	**136,190**	**129,821**	**130,978**	**125,000**	**125,000**	**120,672**	**124,700**

F255 Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79940	Miscell Contractual Services	166,622	180,000	157,983	160,000	160,000	180,009	160,000
AH7X	**Contractuals**	**166,622**	**180,000**	**157,983**	**160,000**	**160,000**	**180,009**	**160,000**
AHEX	**Total Expenses**	**166,622**	**180,000**	**157,983**	**160,000**	**160,000**	**180,009**	**160,000**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	1,772,875	1,834,000	1,834,000	1,726,500	(107,500)	-6%
AHM Miscellaneous	9,432	1,119	1,119	1,119	0	0%
AH4X Total Revenue	**1,782,307**	**1,835,119**	**1,835,119**	**1,727,619**	**(107,500)**	**-6%**
AH6X Commodities	111,614	144,000	183,083	144,000	0	0%
AH7X Contractuals	1,250,870	1,959,242	1,962,842	2,244,700	285,458	15%
AH8X Capital Expenditures	80,738	166,000	228,860	141,000	(25,000)	-15%
AHEX Total Expenses	**1,443,221**	**2,269,242**	**2,374,785**	**2,529,700**	**260,458**	**11%**

BUDGET HIGHLIGHTS:

- ↓ Various revenues are projected to decline in FY2019 based upon current activity. Examples include: GPS fees (46755), which decreased by $5,500; Probation Services Operations fees (46763), which decreased by $45,000; and Probation – Conditional Discharge fees (46767), which decreased by $50,000.
- ❖ Probation Services fees (46765) and Probation – Pretrial fees (46766) are projected to remain flat.
- ↓ Trips and Training (71500) decreased by $11,000, as the EPIC training for adult and juvenile probation staff is projected to cost less in FY2019.
- ↑ Transfers Other Funds (79920) increased to $236,458, for a total transfer of $1,100,000 to Circuit Courts in Fund 101 and Hulse Detention Center. The FY2019 amount is nearly the same as the amounts transferred in FY2010 and FY2011.
- ↑ Miscellaneous Contractual Services (79940) increased $60,000 for the planned use of the Crime Victim Service Fee dollars.
- ↓ Motor Vehicles (83010) decreased $25,000 due to fewer vehicle replacements in FY2019.

F250 Probation Services Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46755	GPS	13,265	11,605	4,145	9,000	9,000	2,700	3,500
A46761	Crime Victims Service Fee	43,190	44,153	35,297	38,000	38,000	33,239	35,000
A46763	Probation Services Operations	309,577	278,853	250,085	260,000	260,000	220,516	215,000
A46764	Probation Services - Order of Protections	3,939	3,565	3,189	2,000	2,000	3,417	3,000
A46765	Probation Service Fees	1,223,932	1,219,443	992,568	1,050,000	1,050,000	914,746	1,050,000
A46766	Probation - Pretrial	103,624	130,560	143,273	130,000	130,000	125,004	130,000
A46767	Probation - Conditional Discharge	248,269	228,148	216,249	210,000	210,000	173,216	160,000
A46768	Probation - Court Supervision	46,987	48,854	43,254	45,000	45,000	40,225	40,000
A46769	Probation - Conditional Supervision	120,149	102,398	84,814	90,000	90,000	76,603	90,000
A46X	**Charges for Services**	**2,112,933**	**2,067,579**	**1,772,875**	**1,834,000**	**1,834,000**	**1,589,665**	**1,726,500**
A48010	Interest	6,055	16,121	9,388	1,119	1,119	7,381	1,119
A49910	All Other Miscellaneous Revenue	434	468	44	-	-	-	-
AHM	**Miscellaneous .**	**6,490**	**16,589**	**9,432**	**1,119**	**1,119**	**7,381**	**1,119**
AH4X	**Total Revenue**	**2,119,423**	**2,084,169**	**1,782,307**	**1,835,119**	**1,835,119**	**1,597,047**	**1,727,619**

F250 Probation Services Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A61010	Office Supplies	1,331	761	758	4,000	4,000	825	4,000
A61020	Computer Supplies	13,970	7,578	5,385	20,000	54,995	1,200	20,000
A61030	Books Manuals And Periodicals	-	3,627	-	-	-	-	-
A61040	Operational Supplies	28,524	26,395	24,517	25,000	29,088	23,416	25,000
A65020	Laboratory Supplies	-	51,358	65,236	75,000	75,000	63,089	75,000
A65090	Gasoline	20,713	14,366	15,717	20,000	20,000	16,029	20,000
AH6X	**Commodities**	**64,538**	**104,085**	**111,614**	**144,000**	**183,083**	**104,558**	**144,000**
A71220	Computer Services	14,950	19,346	30,634	82,200	85,800	41,116	82,200
A71230	Software & Online Services	64,322	70,555	58,042	92,000	92,000	57,452	92,000
A71450	Mileage Reimbursement	1,747	865	387	2,000	2,000	343	2,000
A71500	Trips And Training	11,163	10,475	16,468	92,000	92,000	67,782	81,000
A71810	Dues And Subscriptions	987	1,485	2,125	1,500	1,500	1,217	1,500
A71950	Cellular Phones	14,832	14,255	14,171	28,000	28,000	21,269	28,000
A72040	Adult Residential Treatment	121,204	242,170	139,227	300,000	300,000	99,857	300,000
A72210	Motor Vehicle Maintenance & Repairs	17,926	13,041	14,942	18,000	18,000	11,261	18,000
A72280	Equipment Maintenance	1,182	542	617	2,000	2,000	860	2,000
A72940	All Other Fees	104,232	111,593	108,975	138,000	138,000	75,438	138,000
A79920	Transfers Other Funds	5,000	863,542	863,542	863,542	863,542	863,542	1,100,000
A79940	Miscell Contractual Services	66,865	64,668	1,742	340,000	340,000	71,217	400,000
AH7X	**Contractuals**	**424,409**	**1,412,539**	**1,250,870**	**1,959,242**	**1,962,842**	**1,311,355**	**2,244,700**
A83010	Motor Vehicles	87,660	95,494	61,491	96,000	96,000	44,318	71,000
A84030	Computer Equipment	31,456	112,031	19,247	70,000	121,781	66,176	70,000
A84060	Furniture And Office Equipment	-	-	-	-	11,079	12,129	-
AH8X	**Capital Expenditures**	**119,116**	**207,525**	**80,738**	**166,000**	**228,860**	**122,623**	**141,000**
AHEX	**Total Expenses**	**608,064**	**1,724,149**	**1,443,221**	**2,269,242**	**2,374,785**	**1,538,536**	**2,529,700**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	965,301	1,486,553	1,486,553	1,350,000	(136,553)	-9%
AHM Miscellaneous	802	3,715	3,715	3,715	0	0%
AH4X Total Revenue	**966,102**	**1,490,268**	**1,490,268**	**1,353,715**	**(136,553)**	**-9%**
AH5X Personnel	608,976	724,632	724,632	675,509	(49,124)	-7%
AH6X Commodities	2,697	8,000	8,000	8,000	0	0%
AH74X Benefits	259,162	295,199	295,199	282,326	(12,873)	-4%
AH7X Contractuals	242,070	326,537	326,537	322,429	(4,108)	-1%
AH8X Capital Expenditures	41,619	65,609	65,609	65,609	0	0%
AHEX Total Expenses	**1,154,526**	**1,419,977**	**1,419,977**	**1,353,872**	**(66,105)**	**-5%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	14	12	12*
Part Time	1	1	1

* one clerk position is unfunded

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. Based on FY2018 trending performance measures, FY2019 recordings are projected to be 90,000 recordings, down from a projected 100,000 for FY2018.
- Personnel (5X) and Benefits (74X) declined primarily due to a vacant clerk position going unfunded for FY2019.
- Overtime is set at $55,000 because a need to cover recording work may arise with reduced staff.

F260 Recorder Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	1,001,859	1,020,723	965,301	1,486,553	1,486,553	1,227,443	1,350,000
A46X	**Charges for Services**	**1,001,859**	**1,020,723**	**965,301**	**1,486,553**	**1,486,553**	**1,227,443**	**1,350,000**
A48010	Interest	4,164	10,764	802	3,715	3,715	3,923	3,715
AHM	**Miscellaneous .**	**4,164**	**10,764**	**802**	**3,715**	**3,715**	**3,923**	**3,715**
AH4X	**Total Revenue**	**1,006,022**	**1,031,486**	**966,102**	**1,490,268**	**1,490,268**	**1,231,366**	**1,353,715**

F260 Recorder Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	616,735	642,176	569,828	652,151	652,151	537,904	564,790
A51120	Permanent PT Salaries/Wages	3,258	-	-	17,989	17,989	-	-
A51140	Overtime Salaries And Wages	928	2,740	4,083	54,493	54,493	3,363	56,568
A51200	Temporary PT Salaries/Wages	-	2,975	7,551	-	-	5,438	54,151
A51210	Performance Appraisals	9,659	1,295	1,389	-	-	187	-
A51220	Vacation payout	544	-	3,000	-	-	-	-
A51260	Incentive payments	-	-	23,126	-	-	-	-
AH5X	**Personnel**	**631,125**	**649,185**	**608,976**	**724,632**	**724,632**	**546,892**	**675,509**
A61040	Operational Supplies	2,968	2,986	2,697	8,000	8,000	6,738	8,000
AH6X	**Commodities**	**2,968**	**2,986**	**2,697**	**8,000**	**8,000**	**6,738**	**8,000**
A74080	H/L/D Employee Benefits	160,672	159,263	157,420	173,975	173,975	152,440	181,438
A74100	Retirement Benefits/FICA	46,200	47,689	44,392	55,434	55,434	39,742	51,676
A74110	Retirement Benefits/IMRF	64,858	65,315	57,350	65,790	65,790	51,738	49,212
AH74X	**Benefits .**	**271,729**	**272,267**	**259,162**	**295,199**	**295,199**	**243,920**	**282,326**
A71220	Computer Services	82,294	178,225	171,649	242,000	242,000	171,722	242,000
A71430	Tuition Reimbursement	-	-	-	500	500	-	500
A71450	Mileage Reimbursement	-	-	-	500	500	-	500
A71500	Trips And Training	-	-	-	1,500	1,500	-	1,500
A72280	Equipment Maintenance	2,704	1,428	482	7,650	7,650	-	7,650
A72840	Temporary Employment Services	30,500	31,000	32,500	32,500	32,500	33,500	32,500
A73195	Indirect Cost Allocations	36,887	36,887	36,887	36,887	36,887	36,887	32,779
A79950	All Other Miscellaneous	900	3,295	552	5,000	5,000	998	5,000
AH7X	**Contractuals**	**153,285**	**250,835**	**242,070**	**326,537**	**326,537**	**243,107**	**322,429**
A84030	Computer Equipment	17,119	1,058	41,619	55,609	55,609	414	55,609
A84060	Furniture And Office Equipment	-	-	-	10,000	10,000	-	10,000
AH8X	**Capital Expenditures**	**17,119**	**1,058**	**41,619**	**65,609**	**65,609**	**414**	**65,609**
AHEX	**Total Expenses**	**1,076,226**	**1,176,331**	**1,154,526**	**1,419,977**	**1,419,977**	**1,041,071**	**1,353,872**

LakeCounty

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, Regional Transportation Authority (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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	30,776,032	32,100,000	32,100,000	32,900,000	800,000	2%
A45X Intergovernmental	5,315,175	2,974,400	11,948,700	8,514,500	5,540,100	186%
AHM Miscellaneous	85,306	511,385	511,385	384,816	(126,569)	-25%
AH4X Total Revenue	**36,143,249**	**35,585,785**	**44,560,085**	**41,799,316**	**6,213,531**	**17%**
AH7X Contractuals	4,188,086	5,493,100	5,502,600	9,716,500	4,223,400	77%
AH8X Capital Expenditures	23,890,996	30,092,685	119,610,300	32,082,816	1,990,131	7%
AHEX Total Expenses	**28,079,082**	**35,585,785**	**125,112,900**	**41,799,316**	**6,213,531**	**17%**

BUDGET HIGHLIGHTS:

- ↑ Taxes (41X) increased by $800,000 as the State of Illinois' allocation formula decreased the State's administrative fee in FY2019.
- ↑ Intergovernmental (45X) revenues increased $5,540,100 in response to projected allotments and revenue from other government bodies due to the completion of construction projects.
- ↑ Contractual (7X) expenses increased $4,223,400 due to bond debt service in FY2019.
- ↑ Capital Expenditures (8X) increased $1,990,131 based on projected revenues and the project schedule for FY2019.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.

F269 Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41170	1/4% Supplemental Sales Tax	30,421,112	31,101,965	30,776,032	32,100,000	32,100,000	23,388,628	32,900,000
A41X	**Taxes**	**30,421,112**	**31,101,965**	**30,776,032**	**32,100,000**	**32,100,000**	**23,388,628**	**32,900,000**
A45150	Highway Dept Rent Right Of Way	-	-	33,264	-	-	-	-
A45400	Revenue From Other Government Bodies	6,588,206	1,194,593	5,315,175	2,974,400	11,948,700	2,081,802	8,514,500
A45410	DOT Signs and Markings Revenue	-	-	-66,528	-	-	-	-
A45X	**Intergovernmental**	**6,588,206**	**1,194,593**	**5,281,911**	**2,974,400**	**11,948,700**	**2,081,802**	**8,514,500**
A48010	Interest	144,046	354,167	85,306	511,385	511,385	155,005	384,816
AHM	**Miscellaneous .**	**144,046**	**354,167**	**85,306**	**511,385**	**511,385**	**155,005**	**384,816**
AH4X	**Total Revenue**	**37,153,364**	**32,650,725**	**36,143,249**	**35,585,785**	**44,560,085**	**25,625,436**	**41,799,316**

F269 Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	22,646	400	23,362	121,900	131,400	37,563	124,300
A79920	Transfers Other Funds	3,979,183	3,978,160	4,164,724	5,371,200	5,371,200	5,290,884	9,592,200
AH7X	**Contractuals**	**4,001,829**	**3,978,560**	**4,188,086**	**5,493,100**	**5,502,600**	**5,328,447**	**9,716,500**
A85020	Roads & Road Constr & Maintenance	28,617,570	26,944,030	23,890,996	30,092,685	119,610,300	22,285,559	32,082,816
AH8X	**Capital Expenditures**	**28,617,570**	**26,944,030**	**23,890,996**	**30,092,685**	**119,610,300**	**22,285,559**	**32,082,816**
AHEX	**Total Expenses**	**32,619,399**	**30,922,590**	**28,079,082**	**35,585,785**	**125,112,900**	**27,614,006**	**41,799,316**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	168,359	200,000	200,000	150,000	(50,000)	-25%
AHM Miscellaneous	1,217	1,635	1,635	1,635	0	0%
AH4X Total Revenue	**169,576**	**201,635**	**201,635**	**151,635**	**(50,000)**	**-25%**
AH7X Contractuals	144,184	200,000	200,000	150,000	(50,000)	-25%
AHEX Total Expenses	**144,184**	**200,000**	**200,000**	**150,000**	**(50,000)**	**-25%**

BUDGET HIGHLIGHTS

- Taxes collected in this fund continue to be transferred to the Health Department's Prevention division that conducts landfill inspections.

F270 Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46850	All Other Charges For Services	240,740	210,223	168,359	200,000	200,000	213,362	150,000
A46X	**Charges for Services**	**240,740**	**210,223**	**168,359**	**200,000**	**200,000**	**213,362**	**150,000**
A48010	Interest	2,318	6,314	1,217	1,635	1,635	2,558	1,635
AHM	**Miscellaneous .**	**2,318**	**6,314**	**1,217**	**1,635**	**1,635**	**2,558**	**1,635**
AH4X	**Total Revenue**	**243,059**	**216,537**	**169,576**	**201,635**	**201,635**	**215,920**	**151,635**

F270 Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	200,000	198,537	144,184	200,000	200,000	200,000	150,000
AH7X	**Contractuals**	**200,000**	**198,537**	**144,184**	**200,000**	**200,000**	**200,000**	**150,000**
AHEX	**Total Expenses**	**200,000**	**198,537**	**144,184**	**200,000**	**200,000**	**200,000**	**150,000**

LakeCounty

Law and Judicial Committee

State's Attorney's Records Automation

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	48,614	50,000	50,000	50,000	0	0%
AHM Miscellaneous	510	0	0	0	0	0%
AH4X Total Revenue	**49,125**	**50,000**	**50,000**	**50,000**	**0**	**0%**
AH6X Commodities	0	15,000	15,000	15,000	0	0%
AH7X Contractuals	4,995	20,000	20,000	20,000	0	0%
AH8X Capital Expenditures	0	20,000	20,000	20,000	0	0%
AHEX Total Expenses	**4,995**	**55,000**	**55,000**	**55,000**	**0**	**0%**

BUDGET HIGHLIGHTS

- Revenues and expenses are expected to be flat in FY2019.

F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46255	STAA - States Attorney Automation	60,197	54,226	48,614	50,000	50,000	42,915	50,000
A46X	**Charges for Services**	**60,197**	**54,226**	**48,614**	**50,000**	**50,000**	**42,915**	**50,000**
A49920	Transfers From Other Funds	145,418	-	-	-	-	-	-
A49X	**Transfers .**	**145,418**	**-**	**-**	**-**	**-**	**-**	**-**
A48010	Interest	546	954	510	-	-	577	-
AHM	**Miscellaneous .**	**546**	**954**	**510**	**-**	**-**	**577**	**-**
AH4X	**Total Revenue**	**206,162**	**55,181**	**49,125**	**50,000**	**50,000**	**43,492**	**50,000**

F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A65180	Miscellaneous Commodities	-	-	-	15,000	15,000	-	15,000
AH6X	**Commodities**	**-**	**-**	**-**	**15,000**	**15,000**	**-**	**15,000**
A79950	All Other Miscellaneous	-	-	4,995	20,000	20,000	-	20,000
AH7X	**Contractuals**	**-**	**-**	**4,995**	**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**	**-**	**-**	**4,995**	**55,000**	**55,000**	**-**	**55,000**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	21,990	20,000	20,000	20,000	0	0%
AHM Miscellaneous	71,267	70,770	70,770	70,770	0	0%
AH4X Total Revenue	**93,257**	**90,770**	**90,770**	**90,770**	**0**	**0%**
AH6X Commodities	0	500	500	500	0	0%
AH7X Contractuals	63,681	89,800	89,800	89,800	0	0%
AH8X Capital Expenditures	0	2,400	2,400	2,400	0	0%
AHEX Total Expenses	**63,681**	**92,700**	**92,700**	**92,700**	**0**	**0%**

F266 Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41140	Proceeds Of Tax Sales	27,270	24,460	21,990	20,000	20,000	21,850	20,000
A41X	**Taxes**	**27,270**	**24,460**	**21,990**	**20,000**	**20,000**	**21,850**	**20,000**
A48010	Interest	1,136	3,346	916	770	770	1,450	770
A49910	All Other Miscellaneous Revenue	35,305	105,353	70,351	70,000	70,000	74,802	70,000
AHM	**Miscellaneous .**	**36,441**	**108,699**	**71,267**	**70,770**	**70,770**	**76,252**	**70,770**
AH4X	**Total Revenue**	**63,711**	**133,159**	**93,257**	**90,770**	**90,770**	**98,102**	**90,770**

F266 Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A61040	Operational Supplies	448	-	-	500	500	-	500
AH6X	**Commodities**	**448**	**-**	**-**	**500**	**500**	**-**	**500**
A71230	Software & Online Services	-	-	25,025	47,000	47,000	23,391	47,000
A72510	Building Rentals	979	-	-	-	-	-	-
A79920	Transfers Other Funds	26,800	26,800	26,800	26,800	26,800	-	26,800
A79940	Miscell Contractual Services	14,061	14,004	11,856	16,000	16,000	14,266	16,000
AH7X	**Contractuals**	**41,839**	**40,804**	**63,681**	**89,800**	**89,800**	**37,657**	**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**	**43,638**	**46,580**	**63,681**	**92,700**	**92,700**	**37,657**	**92,700**

LakeCounty

Law and Judicial Committee

Transportation Safety Highway Hire-Back Fund

DEPARTMENT PURPOSE: Proceeds from construction zone fines are used to hire-back off-duty public safety officers and purchase equipment for patrol in areas where non-interstate highway roads are being repaired or constructed as well as to produce materials for safe driver education.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A43X Fines and Forfeitures	23,218	55,000	55,000	55,000	0	0%
AH4X Total Revenue	**23,218**	**55,000**	**55,000**	**55,000**	**0**	**0%**
AH7X Contractuals	55,000	60,000	60,000	60,000	0	0%
AH8X Capital Expenditures	22,936	31,426	31,426	17,390	(14,036)	-45%
AHEX Total Expenses	**77,936**	**91,426**	**91,426**	**77,390**	**(14,036)**	**-15%**

BUDGET HIGHLIGHTS:

- Revenues (4X) are projected to be flat in FY2019.
- Capital Expenditures (8X) decreased $14,036. These funds will be used to purchase radio equipment to be used by officers patrolling non-interstate highway construction zones.

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A43040	Traffic Fees	89,015	71,597	23,218	55,000	55,000	17,892	55,000
A43X	**Fines and Forfeitures**	**89,015**	**71,597**	**23,218**	**55,000**	**55,000**	**17,892**	**55,000**
AH4X	**Total Revenue**	**89,015**	**71,597**	**23,218**	**55,000**	**55,000**	**17,892**	**55,000**

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	-	-	55,000	60,000	60,000	-	60,000
AH7X	**Contractuals**	**-**	**-**	**55,000**	**60,000**	**60,000**	**-**	**60,000**
A84020	Radios & Electronic Equipment	-	-	22,936	31,426	31,426	31,818	17,390
AH8X	**Capital Expenditures**	**-**	**-**	**22,936**	**31,426**	**31,426**	**31,818**	**17,390**
AHEX	**Total Expenses**	**-**	**-**	**77,936**	**91,426**	**91,426**	**31,818**	**77,390**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A46X Charges for Services	75,164	73,400	73,400	73,400	0	0%
AHM Miscellaneous	145	0	0	0	0	0%
AH4X Total Revenue	**75,309**	**73,400**	**73,400**	**73,400**	**0**	**0%**
AH5X Personnel	34,074	34,899	34,899	35,953	1,054	3%
AH74X Benefits	26,316	27,466	27,466	30,669	3,203	12%
AH7X Contractuals	3,503	3,174	3,174	3,174	0	0%
AHEX Total Expenses	**63,892**	**65,539**	**65,539**	**69,796**	**4,257**	**6%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	1	1	1
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- Expenses and Revenues for the Vital Records Automation Fund are anticipated to remain virtually flat for FY2019.

F262 Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A46010	Fees	77,551	76,184	75,164	73,400	73,400	72,716	73,400
A46X	**Charges for Services**	**77,551**	**76,184**	**75,164**	**73,400**	**73,400**	**72,716**	**73,400**
A48010	Interest	85	369	145	-	-	173	-
AHM	**Miscellaneous .**	**85**	**369**	**145**	**-**	**-**	**173**	**-**
AH4X	**Total Revenue**	**77,636**	**76,553**	**75,309**	**73,400**	**73,400**	**72,889**	**73,400**

F262 Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	30,810	33,429	33,893	34,387	34,387	33,880	35,439
A51140	Overtime Salaries And Wages	-	498	181	513	513	835	514
AH5X	**Personnel**	**30,810**	**33,927**	**34,074**	**34,899**	**34,899**	**34,715**	**35,953**
A74080	H/L/D Employee Benefits	21,274	21,440	21,328	21,278	21,278	21,273	25,071
A74100	Retirement Benefits/FICA	1,948	2,146	2,110	2,670	2,670	2,038	2,750
A74110	Retirement Benefits/IMRF	2,743	2,954	2,878	3,518	3,518	2,690	2,848
AH74X	**Benefits .**	**25,966**	**26,540**	**26,316**	**27,466**	**27,466**	**26,000**	**30,669**
A71450	Mileage Reimbursement	-	-	52	-	-	129	-
A71470	Employee Relations	-	-	-	50	50	-	50
A72140	Unemployment Compensation	214	-	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	1,380	1,380	-	1,380
A73195	Indirect Cost Allocations	1,635	1,796	3,451	1,744	1,744	1,744	1,744
AH7X	**Contractuals**	**1,849**	**1,796**	**3,503**	**3,174**	**3,174**	**1,873**	**3,174**
AHEX	**Total Expenses**	**58,625**	**62,263**	**63,892**	**65,539**	**65,539**	**62,588**	**69,796**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	5,649,466	4,854,282	5,160,766	5,261,267	406,985	8%
A49X Transfers	219,962	260,000	260,000	260,000	0	0%
AHM Miscellaneous	18,574	0	17,381	0	0	0%
AH4X Total Revenue	**5,888,002**	**5,114,282**	**5,438,147**	**5,521,267**	**406,985**	**8%**
AH5X Personnel	1,694,966	1,699,576	1,699,576	1,734,096	34,520	2%
AH6X Commodities	12,556	18,170	18,170	10,850	(7,320)	-40%
AH74X Benefits	579,502	607,767	607,767	638,622	30,855	5%
AH7X Contractuals	3,214,539	2,788,769	3,082,773	3,112,440	323,671	12%
AH8X Capital Expenditures	48,184	0	29,861	25,259	25,259	0%
AHEX Total Expenses	**5,549,746**	**5,114,282**	**5,438,147**	**5,521,267**	**406,985**	**8%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	25	23	23
Part Time	1	0	0

BUDGET HIGHLIGHTS:

- ↑ Grant Revenue (45333) increased by approximately $400,000. It is a formula driven allocation and Lake County's unemployment in declining industries is trending higher year over year resulting in Lake County receiving additional funds.
- ❖ In FY2018, Work Experience and Summer Youth funds were budgeted in Temporary PT Salaries/Wages (51200). In FY2019 they are more appropriately split between Temporary PT Salaries/Wages (51200) and Permanent PT Salaries/Wages (51120). There is a $4,600 decrease between FY2018 and FY2019 amounts in total.
- ↓ Office Supplies (61010) is down $7,170 due to a lower projected spend in FY2019.
- ↓ Consultants (71150) decreased by $10,449. A planned FY2018 increase in the contractual amount for Lake County Partners for joint marketing and branding, additional development, and reporting on salesforce was not approved by the Workforce Development Board.
- ↑ Trips and Training (71500) increased by $17,000 as Workforce received additional funds to provide Workforce Development Board sponsored speakers for partners and businesses.
- ↑ Building & Grounds Maintenance & Repairs (72250) is up $5,160 due to an increase in the cost of the new Lake County cleaning contract.

- ↑ Temporary Employment Services (72840) increased due to programmatic grant funding allocation.
- ❖ Workforce Board approved investing additional funds in Work Experience (72870) and Incumbent Worker (79950) for FY2019, which overall reduces the program expenditures in Client Tuition (72680).

PERFORMANCE INFORMATION:

Measurement	PY2017 Actual	PY2018 Projected	PY2019 Target
WIA Adult Workers			
Enrollments	292	215	200
Enrollments as Percent of Goal	94%	91.5%	80%
Program Completers	121	98	71%
Entered Employment	84	71	106
Entered Employment as Percent of Program Completers	69%	72.5%	75%
Average Wage	$15.12	$16.72	$14.42
WIA Dislocated Workers			
Enrollments	399	174	220
Enrollments as Percent of Goal	122%	87%	80%
Program Completers	195	113	74%
Entered Employment	152	85	122
Entered Employment as Percent of Program Completers	78%	75%	75%
Average Wage	$27.74	$34.22	$25.00
WIA Youth Workers			
Enrollments	230	298	240
Enrollments as Percent of Goal	83%	101%	80%
Program Completers	122	144	80%
Entered Employment	54	79	120
Entered Employment as Percent of Program Completers	44%	54.8%	63%
Average Wage	$9.93	$12.02	$12.00

- 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.

F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45332	Grants - County	215,321	-	-	-	-	-	-
A45333	Grants - State	5,388,063	5,626,760	5,649,466	4,854,282	5,160,766	4,389,978	5,261,267
A45X	**Intergovernmental**	**5,603,384**	**5,626,760**	**5,649,466**	**4,854,282**	**5,160,766**	**4,389,978**	**5,261,267**
A49920	Transfers From Other Funds	237,713	217,194	219,962	260,000	260,000	-	260,000
A49X	**Transfers .**	**237,713**	**217,194**	**219,962**	**260,000**	**260,000**	**-**	**260,000**
A48320	Proceeds From Sale Of Assets	740	-	1,194	-	-	156	-
A49910	All Other Miscellaneous Revenue	-	-	17,380	-	17,381	49,245	-
AHM	**Miscellaneous .**	**740**	**-**	**18,574**	**-**	**17,381**	**49,400**	**-**
AH4X	**Total Revenue**	**5,841,837**	**5,843,954**	**5,888,002**	**5,114,282**	**5,438,147**	**4,439,379**	**5,521,267**

F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,389,883	1,259,143	1,319,306	1,357,953	1,357,953	1,346,562	1,397,106
A51120	Permanent PT Salaries/Wages	36,936	63,278	163,411	-	-	113,031	98,600
A51130	Payroll Accrual Year End	-	67,027	3,119	-	-	-	-
A51140	Overtime Salaries And Wages	3,933	3,658	3,299	-	-	1,825	-
A51200	Temporary PT Salaries/Wages	220,820	201,759	204,331	340,123	340,123	197,665	236,890
A51240	Opt Out Premium	4,615	2,538	1,500	1,500	1,500	1,558	1,500
AH5X	**Personnel**	**1,656,188**	**1,597,404**	**1,694,966**	**1,699,576**	**1,699,576**	**1,660,640**	**1,734,096**
A61010	Office Supplies	15,873	10,251	11,186	11,970	11,970	4,642	4,800
A61020	Computer Supplies	202	2,175	1,049	-	-	10	-
A61040	Operational Supplies	2,404	5,124	320	5,000	5,000	4,226	4,850
A61080	Food and Provisions	1,140	547	-	1,200	1,200	-	1,200
A65180	Miscellaneous Commodities	20	-	-	-	-	-	-
AH6X	**Commodities**	**19,638**	**18,097**	**12,556**	**18,170**	**18,170**	**8,878**	**10,850**
A74080	H/L/D Employee Benefits	283,891	292,385	324,291	348,259	348,259	316,091	402,867
A74100	Retirement Benefits/FICA	122,490	117,550	124,322	122,475	122,475	121,380	125,103
A74110	Retirement Benefits/IMRF	140,743	133,596	130,888	137,033	137,033	128,738	110,652
AH74X	**Benefits .**	**547,123**	**543,531**	**579,502**	**607,767**	**607,767**	**566,208**	**638,622**
A71150	Consultants	90,557	92,293	92,622	100,000	100,000	51,043	88,724
A71230	Software & Online Services	5,166	4,030	3,000	1,500	1,500	7,912	2,054
A71450	Mileage Reimbursement	6,591	5,291	4,388	5,400	5,400	3,575	5,400
A71500	Trips And Training	34,939	33,023	23,498	20,500	20,500	27,275	28,500
A71650	Security Services	28,222	27,334	29,949	27,000	27,000	32,046	30,827
A71810	Dues And Subscriptions	4,656	13,265	27,506	43,470	43,470	24,219	40,481
A71820	Dues	2,727	27,575	2,500	-	-	5,000	-
A71840	Publications & Legal Notices	18	-	-	-	-	-	-
A71920	Electricity	22,493	34,519	27,236	29,352	29,352	17,676	31,561
A71930	Water And Sewer Charges	335	459	370	384	384	267	394
A71940	Telephone	788	935	1,344	1,246	1,246	1,200	-
A71950	Cellular Phones	832	816	-	-	-	-	-
A71970	Courier Services	-	49	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	11,395	8,640	9,096	8,640	8,640	11,198	13,800
A72510	Building Rentals	177,300	164,263	177,652	167,173	167,173	166,077	168,237
A72530	Equipment Rental	14,629	5,256	5,098	5,800	5,800	6,025	6,501
A72560	All Other Rentals	1,705	1,380	28,295	27,720	27,720	27,720	27,720
A72610	Transportation/Participants	159,436	77,689	41,409	6,000	6,000	40,415	6,000
A72680	Client Tuition	2,686,062	3,032,770	2,318,067	1,815,017	2,023,901	2,241,130	1,577,192
A72820	Postage	199	45	-	-	-	-	-
A72830	Printing Services	1,691	10,314	10,643	7,000	7,000	5,463	3,500
A72840	Temporary Employment Services	26,640	37,621	48,643	30,437	30,437	77,485	73,906
A72870	Contract Providers - Other	34,062	37,210	124,181	71,400	71,400	122,860	161,732

Lake County Expense Budget Comparison Report - Five Year History

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A73195	Indirect Cost Allocations	181,360	227,629	249,815	239,817	239,817	249,993	255,712
A79940	Miscell Contractual Services	31,744	47,859	4,189	911	86,031	2,704	200
A79950	All Other Miscellaneous	49,602	139,085	-14,962	180,000	180,000	148,920	590,000
AH7X	**Contractuals**	**3,573,148**	**4,029,351**	**3,214,539**	**2,788,769**	**3,082,773**	**3,270,202**	**3,112,440**
A84030	Computer Equipment	17,355	-	20,072	-	-	2,787	25,259
A84060	Furniture And Office Equipment	25,078	11,137	28,112	-	29,861	13,241	-
AH8X	**Capital Expenditures**	**42,433**	**11,137**	**48,184**	**-**	**29,861**	**16,028**	**25,259**
AHEX	**Total Expenses**	**5,838,530**	**6,199,518**	**5,549,746**	**5,114,282**	**5,438,147**	**5,521,957**	**5,521,267**

Capital Projects

2019 Approved Budget

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AHM Miscellaneous	38,007	0	0	0	0	0%
AH4X Total Revenue	**38,007**	**0**	**0**	**0**	**0**	**0%**
AH8X Capital Expenditures	1,915,161	0	5,315,099	0	0	0%
AHEX Total Expenses	**1,915,161**	**0**	**5,315,099**	**0**	**0**	**0%**

F403 2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A48010	Interest	1,047	9,042	38,007	-	-	73,224	-
AHM	**Miscellaneous .**	**1,047**	**9,042**	**38,007**	**-**	**-**	**73,224**	**-**
AH4X	**Total Revenue**	**1,047**	**9,042**	**38,007**	**-**	**-**	**73,224**	**-**

F403 2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A85020	Roads & Road Constr & Maintenance	3,668,415	1,795,778	1,915,161	-	5,315,099	2,245,116	-
AH8X	**Capital Expenditures**	**3,668,415**	**1,795,778**	**1,915,161**	**-**	**5,315,099**	**2,245,116**	**-**
AHEX	**Total Expenses**	**3,668,415**	**1,795,778**	**1,915,161**	**-**	**5,315,099**	**2,245,116**	**-**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AHM Miscellaneous	2,371	0	0	0	0	0%
AH4X Total Revenue	**2,371**	**0**	**0**	**0**	**0**	**0%**
AH8X Capital Expenditures	738,927	0	0	0	0	0%
AHEX Total Expenses	**738,927**	**0**	**0**	**0**	**0**	**0%**

F404 2011A Tax Exempt GO Bonds Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A48010	Interest	3,140	1,599	2,371	-	-	-	-
AHM	**Miscellaneous .**	**3,140**	**1,599**	**2,371**	**-**	**-**	**-**	**-**
AH4X	**Total Revenue**	**3,140**	**1,599**	**2,371**	**-**	**-**	**-**	**-**

F404 2011A Tax Exempt GO Bonds Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A85020	Roads & Road Constr & Maintenance	410,247	75,769	738,927	-	-	-	-
AH8X	**Capital Expenditures**	**410,247**	**75,769**	**738,927**	**-**	**-**	**-**	**-**
AHEX	**Total Expenses**	**410,247**	**75,769**	**738,927**	**-**	**-**	**-**	**-**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AHM Miscellaneous	6,871	0	0	0	0	0%
AH4X Total Revenue	**6,871**	**0**	**0**	**0**	**0**	**0%**
AH8X Capital Expenditures	327,754	0	317,925	0	0	0%
AHEX Total Expenses	**327,754**	**0**	**317,925**	**0**	**0**	**0%**

F406 2013 Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A48010	Interest	15,987	5,511	6,871	-	-	3,593	-
AHM	**Miscellaneous .**	**15,987**	**5,511**	**6,871**	**-**	**-**	**3,593**	**-**
AH4X	**Total Revenue**	**15,987**	**5,511**	**6,871**	**-**	**-**	**3,593**	**-**

F406 2013 Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	-	84,333	-	-	-	-	-
AH7X	**Contractuals**	**-**	**84,333**	**-**	**-**	**-**	**-**	**-**
A85020	Roads & Road Constr & Maintenance	9,551,584	1,468,228	327,754	-	317,925	314,647	-
AH8X	**Capital Expenditures**	**9,551,584**	**1,468,228**	**327,754**	**-**	**317,925**	**314,647**	**-**
AHEX	**Total Expenses**	**9,551,584**	**1,552,561**	**327,754**	**-**	**317,925**	**314,647**	**-**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AHM Miscellaneous	502,410	0	0	0	0	0%
AH4X Total Revenue	**502,410**	**0**	**0**	**0**	**0**	**0%**
AH8X Capital Expenditures	44,211,345	0	17,840,681	0	0	0%
AHEX Total Expenses	**44,211,345**	**0**	**17,840,681**	**0**	**0**	**0%**

BUDGET HIGHLIGHTS:

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

F407 2015 GO Alternate Bond Construction Project

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A48010	Interest	85,185	598,118	502,410	-	-	315,420	-
A48260	Proceeds from Sale of Bonds	90,000,000	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	703,398	-	-	-	-	-	-
AHM Miscellaneous .		**90,788,583**	**598,118**	**502,410**	**-**	**-**	**315,420**	**-**
AH4X Total Revenue		**90,788,583**	**598,118**	**502,410**	**-**	**-**	**315,420**	**-**

F407 2015 GO Alternate Bond Construction Project

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
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	44,211,345	-	17,840,681	17,840,681	-
AH8X	**Capital Expenditures**	**8,321,161**	**19,067,309**	**44,211,345**	**-**	**17,840,681**	**17,840,681**	**-**
AHEX	**Total Expenses**	**9,563,968**	**19,067,309**	**44,211,345**	**-**	**17,840,681**	**17,840,681**	**-**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	442,874	0	0	0	0	0%
AHM Miscellaneous	2,274	0	0	0	0	0%
AH4X Total Revenue	**445,148**	**0**	**0**	**0**	**0**	**0%**
AH7X Contractuals	557,506	0	0	0	0	0%
AHEX Total Expenses	**557,506**	**0**	**0**	**0**	**0**	**0%**

BUDGET HIGHLIGHTS:

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

F454 SSA#16 Capital Project Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Audited FY2018	Budget FY2019
A45400	Revenue From Other Government Bodies	-	709,096	442,874	-	-	1,586,454	-
A45X	**Intergovernmental**	**-**	**709,096**	**442,874**	**-**	**-**	**1,586,454**	**-**
A48010	Interest	4,651	1,565	2,274	-	-	5,447	-
AHM	**Miscellaneous .**	**4,651**	**1,565**	**2,274**	**-**	**-**	**5,447**	**-**
AH4X	**Total Revenue**	**4,651**	**710,661**	**445,148**	**-**	**-**	**1,591,901**	**-**

F454 SSA#16 Capital Project Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Audited FY2018	Budget FY2019
A71140	Legal Services	-	-	157,506	-	-	42,500	-
A72790	Transfers to Other Governments	3,156,904	162,000	-	-	-	-	-
A72970	Per Diem Fees	-	700,000	400,000	-	-	-	-
AH7X	**Contractuals**	**3,156,904**	**862,000**	**557,506**	**-**	**-**	**42,500**	**-**
AHEX	**Total Expenses**	**3,156,904**	**862,000**	**557,506**	**-**	**-**	**42,500**	**-**

LakeCounty

Debt Service Funds

2019 Approved Budget

LakeCounty

GO Bonds (2018)

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.

In April of 2018, refunding bonds were issued to take advantage of lower interest rates and will result in a savings of $2,758,275 over the life of the bond. Bond payments will range between $2,563,250 and $2,604,000. It was awarded to a bidder at a revised price of $23,315,014, at a revised true interest rate of 2.4280%.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A49X Transfers	2,850,281	2,865,681	2,865,681	2,566,750	(298,931)	-10%
AHM Miscellaneous	0	0	23,359,321	0	0	0%
AH4X Total Revenue	**2,850,281**	**2,865,681**	**26,225,002**	**2,566,750**	**(298,931)**	**-10%**
AH7X Contractuals	508	3,500	179,231	3,500	0	0%
AH9X Debt Service	2,846,781	2,862,181	26,045,772	2,563,250	(298,931)	-10%
AHEX Total Expenses	**2,847,289**	**2,865,681**	**26,225,003**	**2,566,750**	**(298,931)**	**-10%**

- Annual debt service payments range from $2,563,250 and $2,604,000 until 2027. The average coupon rate is 5% and the true interest cost is 2.428%

F300 2008 GO Bonds Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A49920	Transfers From Other Funds	2,821,521	2,833,182	2,850,281	2,865,681	2,865,681	2,865,681	2,566,750
A49X	**Transfers .**	**2,821,521**	**2,833,182**	**2,850,281**	**2,865,681**	**2,865,681**	**2,865,681**	**2,566,750**
A48010	Interest	-	-	-	-	-	11	-
A48270	Proceeds from Sale of Refunding Bonds	-	-	-	-	20,698,767	20,700,000	-
A48290	Premium On Sale of Bonds	-	-	-	-	2,660,554	2,660,554	-
AHM	**Miscellaneous .**	**-**	**-**	**-**	**-**	**23,359,321**	**23,360,565**	**-**
AH4X	**Total Revenue**	**2,821,521**	**2,833,182**	**2,850,281**	**2,865,681**	**26,225,002**	**26,226,246**	**2,566,750**

F300 2008 GO Bonds Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	445	480	508	3,500	179,231	176,334	3,500
AH7X	**Contractuals**	**445**	**480**	**508**	**3,500**	**179,231**	**176,334**	**3,500**
A90010	Principal Payments	1,585,000	1,660,000	1,740,000	1,825,000	24,490,000	24,900,000	1,640,000
A90020	Interest Payments	1,236,581	1,173,181	1,106,781	1,037,181	1,555,772	1,142,466	923,250
AH9X	**Debt Service**	**2,821,581**	**2,833,181**	**2,846,781**	**2,862,181**	**26,045,772**	**26,042,466**	**2,563,250**
AHEX	**Total Expenses**	**2,822,027**	**2,833,661**	**2,847,289**	**2,865,681**	**26,225,003**	**26,218,800**	**2,566,750**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A45X Intergovernmental	623,912	622,909	622,909	626,923	4,014	1%
A49X Transfers	973,056	973,725	973,725	969,711	(4,014)	0%
AH4X Total Revenue	**1,596,968**	**1,596,634**	**1,596,634**	**1,596,634**	**0**	**0%**
AH7X Contractuals	1,261	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	**1,594,394**	**1,596,634**	**1,596,634**	**1,596,634**	**0**	**0%**

F303 2010A Taxable GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A45345	Federal Bond Interest Subsidy	621,905	623,243	623,912	622,909	622,909	626,254	626,923
A45X	**Intergovernmental**	**621,905**	**623,243**	**623,912**	**622,909**	**622,909**	**626,254**	**626,923**
A49920	Transfers From Other Funds	975,732	985,735	973,056	973,725	973,725	973,056	969,711
A49X	**Transfers .**	**975,732**	**985,735**	**973,056**	**973,725**	**973,725**	**973,056**	**969,711**
AH4X	**Total Revenue**	**1,597,637**	**1,608,978**	**1,596,968**	**1,596,634**	**1,596,634**	**1,599,310**	**1,596,634**

F303 2010A Taxable GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	3,698	1,232	1,261	3,500	3,500	1,266	3,500
AH7X	**Contractuals**	**3,698**	**1,232**	**1,261**	**3,500**	**3,500**	**1,266**	**3,500**
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134
AH9X	**Debt Service**	**1,593,134**	**1,593,134**	**1,593,134**	**1,593,134**	**1,593,134**	**1,593,134**	**1,593,134**
AHEX	**Total Expenses**	**1,596,832**	**1,594,366**	**1,594,394**	**1,596,634**	**1,596,634**	**1,594,399**	**1,596,634**

LakeCounty

Financial and Administrative Committee

2011A Tax Exempt GO Bonds

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 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	1,011	3,000	3,000	3,000	0	0%
AH9X Debt Service	962,200	962,200	962,200	962,200	0	0%
AHEX Total Expenses	**963,211**	**965,200**	**965,200**	**965,200**	**0**	**0%**

F304 2011A Tax Exempt GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A49920	Transfers From Other Funds	965,200	965,700	965,700	965,200	965,200	965,200	965,200
A49X	**Transfers .**	**965,200**	**965,700**	**965,700**	**965,200**	**965,200**	**965,200**	**965,200**
AH4X	**Total Revenue**	**965,200**	**965,700**	**965,700**	**965,200**	**965,200**	**965,200**	**965,200**

F304 2011A Tax Exempt GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	3,448	982	1,011	3,000	3,000	1,016	3,000
AH7X	**Contractuals**	**3,448**	**982**	**1,011**	**3,000**	**3,000**	**1,016**	**3,000**
A90020	Interest Payments	962,200	962,200	962,200	962,200	962,200	962,200	962,200
AH9X	**Debt Service**	**962,200**	**962,200**	**962,200**	**962,200**	**962,200**	**962,200**	**962,200**
AHEX	**Total Expenses**	**965,648**	**963,182**	**963,211**	**965,200**	**965,200**	**963,216**	**965,200**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A49X Transfers	1,585,500	2,647,800	2,647,800	6,947,050	4,299,250	162%
AH4X Total Revenue	**1,585,500**	**2,647,800**	**2,647,800**	**6,947,050**	**4,299,250**	**162%**
AH7X Contractuals	1,064	800	800	800	0	0%
AH9X Debt Service	1,585,500	2,647,000	2,647,000	6,946,250	4,299,250	162%
AHEX Total Expenses	**1,586,564**	**2,647,800**	**2,647,800**	**6,947,050**	**4,299,250**	**162%**

- Annual debt service payments range from $1,585,500 and $6,949,500 until 2022. The interest rate ranges from 3% to 5%.
- ↑ Principal Payments (90010) increased to $5,870,000 as dictated by the debt service schedule.

F306 2013 GO Road Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A49920	Transfers From Other Funds	1,615,500	1,599,000	1,585,500	2,647,800	2,647,800	2,647,800	6,947,050
A49X	**Transfers .**	**1,615,500**	**1,599,000**	**1,585,500**	**2,647,800**	**2,647,800**	**2,647,800**	**6,947,050**
AH4X	**Total Revenue**	**1,615,500**	**1,599,000**	**1,585,500**	**2,647,800**	**2,647,800**	**2,647,800**	**6,947,050**

F306 2013 GO Road Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	145	608	1,064	800	800	641	800
AH7X	**Contractuals**	**145**	**608**	**1,064**	**800**	**800**	**641**	**800**
A90010	Principal Payments	450,000	450,000	450,000	1,525,000	1,525,000	1,525,000	5,870,000
A90020	Interest Payments	1,162,500	1,149,000	1,135,500	1,122,000	1,122,000	1,122,000	1,076,250
AH9X	**Debt Service**	**1,612,500**	**1,599,000**	**1,585,500**	**2,647,000**	**2,647,000**	**2,647,000**	**6,946,250**
AHEX	**Total Expenses**	**1,612,645**	**1,599,608**	**1,586,564**	**2,647,800**	**2,647,800**	**2,647,641**	**6,947,050**

LakeCounty

Financial and Administrative Committee

2015A Debt Service Fund

DEPARTMENT PURPOSE: This fund captures debt service costs of the 2015 bond issuance for the Series 2015A Sales Tax Alternate Revenue General Obligation Bonds used to improve court facilities.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A49X Transfers	5,037,875	5,035,125	5,035,125	5,035,725	600	0%
AH4X Total Revenue	**5,037,875**	**5,035,125**	**5,035,125**	**5,035,725**	**600**	**0%**
AH7X Contractuals	958	3,500	3,500	3,500	0	0%
AH9X Debt Service	5,034,375	5,031,625	5,031,625	5,032,225	600	0%
AHEX Total Expenses	**5,035,333**	**5,035,125**	**5,035,125**	**5,035,725**	**600**	**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%.

F307 2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A49920	Transfers From Other Funds	2,420,282	5,011,675	5,037,875	5,035,125	5,035,125	5,035,125	5,035,725
A49X	**Transfers .**	**2,420,282**	**5,011,675**	**5,037,875**	**5,035,125**	**5,035,125**	**5,035,125**	**5,035,725**
AH4X	**Total Revenue**	**2,420,282**	**5,011,675**	**5,037,875**	**5,035,125**	**5,035,125**	**5,035,125**	**5,035,725**

F307 2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	-	930	958	3,500	3,500	963	3,500
AH7X	**Contractuals**	**-**	**930**	**958**	**3,500**	**3,500**	**963**	**3,500**
A90010	Principal Payments	1,100,000	1,865,000	1,925,000	1,980,000	1,980,000	1,980,000	2,040,000
A90020	Interest Payments	1,320,281	3,146,675	3,109,375	3,051,625	3,051,625	3,051,625	2,992,225
AH9X	**Debt Service**	**2,420,281**	**5,011,675**	**5,034,375**	**5,031,625**	**5,031,625**	**5,031,625**	**5,032,225**
AHEX	**Total Expenses**	**2,420,281**	**5,012,605**	**5,035,333**	**5,035,125**	**5,035,125**	**5,032,588**	**5,035,725**

LakeCounty

Internal Service Funds

2019 Approved Budget

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A49X Transfers	0	14,981	14,981	15,408	427	3%
AHM Miscellaneous	42,694,593	45,189,420	45,189,420	46,414,120	1,224,700	3%
AH4X Total Revenue	**42,694,593**	**45,204,401**	**45,204,401**	**46,429,528**	**1,225,127**	**3%**
AH5X Personnel	131,706	145,000	145,000	220,000	75,000	52%
AH6X Commodities	2,678	15,000	15,000	2,000	(13,000)	-87%
AH74X Benefits	40,842,493	42,961,981	42,961,981	44,064,108	1,102,127	3%
AH7X Contractuals	1,670,945	2,082,420	2,540,570	2,377,420	295,000	14%
AHEX Total Expenses	**42,647,823**	**45,204,401**	**45,662,551**	**46,663,528**	**1,459,127**	**3%**

BUDGET HIGHLIGHTS:

- ↑ The Health, Life & Dental Fund (F510) is budgeted with a 3% increase that includes a 5.7% increase in health insurance plan costs and a new part time subsidy program.
- ❖ Contractuals (7X) increased largely due to $220,000 budgeted for phase 2 of the Human Resources Information System implementation.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY2019 Estimated
Health Insurance Inflation Rate	2.80%	2.30%	0.0%	5.70%

F510 Health, Life, & Dental Insurance Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A49920	Transfers From Other Funds	-	-	-	14,981	14,981	-	15,408
A49X	**Transfers**	**-**	**-**	**-**	**14,981**	**14,981**	**-**	**15,408**
A48010	Interest	2,942	14,796	13,451	-	-	10,425	-
A48160	Benefit Reimbursements	6,242,173	6,152,003	5,639,391	6,025,359	6,025,359	5,342,538	6,188,646
A48165	Wellness Fees	15,039	9,276	8,946	15,000	15,000	-	15,000
A48170	County H-L-D Cost	31,169,093	31,286,574	31,417,577	33,517,883	33,517,883	28,788,972	34,426,691
A48180	Employee Cost	5,668,164	5,679,713	5,597,560	5,631,178	5,631,178	5,226,642	5,783,783
A49910	All Other Miscellaneous Revenue	9,458	-	17,669	-	-	-	-
AHM	**Miscellaneous**	**43,106,870**	**43,142,362**	**42,694,593**	**45,189,420**	**45,189,420**	**39,368,576**	**46,414,120**
AH4X	**Total Revenue**	**43,106,870**	**43,142,362**	**42,694,593**	**45,204,401**	**45,204,401**	**39,368,576**	**46,429,528**

F510 Health, Life, & Dental Insurance Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51250	Wellness Initiative	168,153	205,211	131,706	145,000	145,000	105,944	220,000
AH5X	**Personnel**	**168,153**	**205,211**	**131,706**	**145,000**	**145,000**	**105,944**	**220,000**
A61130	Wellness Equipment/Supplies	2,419	1,268	2,678	15,000	15,000	3,482	2,000
AH6X	**Commodities**	**2,419**	**1,268**	**2,678**	**15,000**	**15,000**	**3,482**	**2,000**
A74010	Health PPO Premium	801,000	-90,000	-87,000	-	-	-	-
A74015	Prescription Drug Premium	7,056,380	6,891,147	6,893,883	7,725,000	7,725,000	6,016,710	7,177,800
A74020	Life Premium	242,426	241,016	250,395	250,000	250,000	178,778	250,000
A74030	Dental Premium	2,126,242	2,116,814	2,143,738	2,250,000	2,250,000	2,301,502	2,250,000
A74040	Employee Assistance Plan	60,740	64,931	56,912	62,000	62,000	46,314	76,000
A74050	Voluntary Insurance	1,235,870	1,071,859	797,480	1,300,000	1,300,000	818,533	1,300,000
A74060	Health Premiums	30,725,140	30,965,809	30,787,085	31,360,000	31,360,000	31,511,782	32,994,900
A74110	Retirement Benefits/IMRF	-	-	-	14,981	14,981	-	15,408
AH74X	**Benefits .**	**42,247,798**	**41,261,576**	**40,842,493**	**42,961,981**	**42,961,981**	**40,873,619**	**44,064,108**
A71150	Consultants	349,643	258,155	212,298	254,000	712,150	224,096	254,000
A71230	Software & Online Services	-	-	-	-	-	245,558	220,000
A71477	Wellness Contractuals	8,084	7,044	554	7,200	7,200	-	7,200
A71485	HSA Funding	1,165,438	1,394,408	1,340,291	1,625,000	1,625,000	1,464,640	1,700,000
A72940	All Other Fees	273,583	192,871	117,802	193,220	193,220	5,877	193,220
A79910	Board Expenses	-238	-	-	-	-	-	-
A79940	Miscell Contractual Services	2,582	-	-	-	-	-	-
A79950	All Other Miscellaneous	-887,897	-199,900	-	3,000	3,000	-	3,000
AH7X	**Contractuals**	**911,196**	**1,652,577**	**1,670,945**	**2,082,420**	**2,540,570**	**1,940,170**	**2,377,420**
AHEX	**Total Expenses**	**43,329,566**	**43,120,633**	**42,647,823**	**45,204,401**	**45,662,551**	**42,923,215**	**46,663,528**

LakeCounty

Enterprise Funds

2019 Approved Budget

LakeCounty

Public Works and Transportation Committee

Public Works

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	377,348	178,845	178,845	178,845	0	0%
A43X Fines and Forfeitures	501	500	500	500	0	0%
A45X Intergovernmental	618,330	340,026	340,026	359,142	19,116	6%
A46X Charges for Services	47,826,788	42,816,200	42,816,200	46,077,833	3,261,633	8%
AHM Miscellaneous	3,692,856	421,050	421,050	595,534	174,484	41%
AH4X Total Revenue	**52,515,822**	**43,756,620**	**43,756,620**	**47,211,854**	**3,455,233**	**8%**
AH5X Personnel	6,479,195	6,782,727	6,782,727	6,889,123	106,396	2%
AH6X Commodities	1,524,662	1,984,902	2,038,206	2,187,554	202,652	10%
AH74X Benefits	2,618,312	2,590,845	2,590,845	2,554,662	(36,183)	-1%
AH7X Contractuals	20,924,369	23,281,097	25,024,269	25,470,525	2,189,428	9%
AH8X Capital Expenditures	330,137	960,750	9,456,752	506,845	(453,905)	-47%
AH9X Debt Service	10,697,059	5,325,530	5,325,530	6,282,288	956,758	18%
AHEX Total Expenses	**42,573,735**	**40,925,850**	**51,218,328**	**43,890,997**	**2,965,146**	**7%**

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	93	94	94
Part Time	1	3	3

BUDGET HIGHLIGHTS:

- User Charges (47140) are projected to increase by $3,224,714 in FY2019. This is driven by modifications to retail water and sanitary sewer rates across several service areas, which were approved by the County Board.
- Tower Rentals (44020) includes newly signed contract with Verizon for cellphone equipment on the Countryside water tower.
- Miscellaneous revenue (48X) increased $174,484 due predominately to more favorable investment rates associated with Interest (48010).
- Commodities (6X) increased $202,652 in FY2019 to account for historical costs in Mechanical Parts (65170) of $71,870, and Electrical Parts (65140) of $55,650.
- Benefits (74X) decreased by $36,183 due to the lower IMRF rate.

- Contractual expenses (7X) are expected to increase due to additional funding for Software and Online Services (71230) due to the new Tyler billing software ($150,935); higher costs ($127,684) for Electricity (71920); an increase in Consulting (71150) for Project Management ($370,000); and increases for Wholesale Sewerage Treatment (73120) relating to rate increases.
- Biosolid removal and marketing plans will be implemented in late 2019. Therefore, there is no budget impact.
- Computer Equipment (89925) includes $98,638 in replacements and $4,412 for equipment for a new mobile work order pilot for engineering inspectors.

PERFORMANCE INFORMATION:

Measurements	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Residential Water accounts	18,670	18,735	19,072	19,100	19,150
Potable Water Pumped (Billions of Gallons)	1.90	1.9	1.80	1.80	1.90
Percent of Potable Water Sample That Meet IEPA Standards	99%	100%	99.7%	98%	100%
Percentage of Accounts Paying Electronically	40%	44.3%	57%	60%	60%
Water/Sewer Connection Permits	348	325	324	300	320
Recorded Breaks in Water Services Lines and Mains (per 100 Miles)	125	126	47.2	55	45
Percentage of Sewer Lines Inspected via CCTV	10%	12%	8.2%	9%	10%
Percentage of Sewer Lines Cleaned	10%	10%	9.3%	10%	10%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.9%	100%	100%	98%	100%

Lake County Revenue Budget Comparison Report - Five Year History

F610 Public Works

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	352,821	360,059	377,348	178,845	178,845	178,974	178,845
A41X	**Taxes**	**352,821**	**360,059**	**377,348**	**178,845**	**178,845**	**178,974**	**178,845**
A43075	Administrative Adjudication	45	811	501	500	500	-	500
A43X	**Fines and Forfeitures**	**45**	**811**	**501**	**500**	**500**	**-**	**500**
A45330	Grants - Other	120,406	-	-	-	-	-	-
A45340	Other Federal Funds	231,550	92,369	-	-	-	-	-
A45345	Federal Bond Interest Subsidy	340,866	336,999	342,644	340,026	340,026	846,828	359,142
A45400	Revenue From Other Government Bodies	-	-	278,686	-	-	10,538	-
A45X	**Intergovernmental**	**692,822**	**429,368**	**621,330**	**340,026**	**340,026**	**857,366**	**359,142**
A46150	Penalties_A46150	190,953	188,349	197,355	172,000	172,000	200,004	192,219
A47080	Well & Septic Fees	-	0	-	-	-	-	-
A47140	User Charges	36,517,100	37,261,247	40,296,096	38,745,000	38,745,000	40,246,624	41,969,714
A47163	Water Sewer Surcharge	572,327	545,012	723,464	612,000	612,000	596,405	630,000
A47190	Connection Fees	4,409,114	1,844,862	6,033,945	3,000,000	3,000,000	3,684,623	3,000,000
A47195	FOG- Installation Permit Fee	1,200	700	600	-	-	500	-
A47196	FOG- Discharge License Fee	1,400	1,000	1,300	-	-	2,900	-
A47200	Inspection Fees	34,570	27,123	40,942	25,000	25,000	30,848	17,900
A47210	Lab Test Fees	2,721	3,383	2,656	2,700	2,700	5,943	2,700
A47215	Remediation Services	156,124	112,795	170,752	150,000	150,000	121,862	150,000
A47217	Fire Hydrant Flow Testing Fees	2,500	3,000	3,250	2,500	2,500	5,100	3,000
A47220	Revenue from Service Contracts	139,786	90,280	356,429	107,000	107,000	135,529	112,300
A46X	**Charges for Services**	**42,027,795**	**40,077,750**	**47,826,788**	**42,816,200**	**42,816,200**	**45,030,338**	**46,077,833**
A49999	Over Short	-	-	-	-	-	10	-
A49X	**Transfers .**	**-**	**-**	**-**	**-**	**-**	**10**	**-**
A44020	Tower Rentals .	169,217	165,154	183,550	155,000	155,000	121,778	156,650
A44030	Other Rentals	1,000	2,000	2,000	2,000	2,000	3,000	2,000
A48010	Interest	161,698	174,011	294,547	196,000	196,000	392,934	313,736
A48120	Developer Contributions	10,236,026	191,724	2,903,885	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-52,317	-	-	2,733,800	-
A48290	Premium On Sale of Bonds	34,605	138,201	257,229	-	-	-	-
A48320	Proceeds From Sale Of Assets	26,358	105,492	22,584	27,000	27,000	72,564	27,000
A49910	All Other Miscellaneous Revenue	61,635	74,367	81,378	41,050	41,050	53,988	96,148
AHM	**Miscellaneous .**	**10,690,538**	**850,947**	**3,692,856**	**421,050**	**421,050**	**3,378,064**	**595,534**
AH4X	**Total Revenue**	**53,764,022**	**41,718,936**	**52,518,822**	**43,756,620**	**43,756,620**	**49,444,752**	**47,211,854**

F610 Public Works

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,872,056	5,969,038	5,670,596	6,037,896	6,037,896	5,760,092	6,203,271
A51120	Permanent PT Salaries/Wages	23,381	57,118	81,867	86,811	86,811	55,535	93,959
A51135	Payroll Contingency	-	-	-	71,614	71,614	-	-
A51140	Overtime Salaries And Wages	477,096	494,749	599,472	524,031	524,031	608,853	528,151
A51160	Holiday Pay	-	-	-	-	-	202	-
A51180	Special Pay	-	-	166	-	-	4,985	-
A51200	Temporary PT Salaries/Wages	-	10,530	-	56,375	56,375	16,127	59,242
A51210	Performance Appraisals	13,652	1,198	547	-	-	616	-
A51220	Vacation payout	27,211	9,861	32,697	-	-	74,284	-
A51230	Sick Payout	19,304	19,848	7,720	-	-	51,778	-
A51240	Opt Out Premium	3,058	5,827	6,173	6,000	6,000	5,250	4,500
A51260	Incentive payments	-	-	79,958	-	-	-	-
AH5X	**Personnel**	**6,435,757**	**6,568,169**	**6,479,195**	**6,782,727**	**6,782,727**	**6,577,721**	**6,889,123**
A61010	Office Supplies	22,954	25,532	25,654	27,500	27,500	19,217	26,500
A61020	Computer Supplies	6,248	7,609	8,772	11,000	11,000	7,911	10,000
A61030	Books Manuals And Periodicals	77	357	1,990	2,750	2,750	597	5,350
A61040	Operational Supplies	-96,501	185,909	-204,916	249,735	287,185	37,943	271,800
A61060	Clothing And Uniforms	36,600	35,553	47,111	47,926	47,926	40,217	43,965
A61080	Food and Provisions	-	-	547	-	-	412	3,195
A61090	Printing and Photographic Supplies	792	676	2,536	3,700	3,700	1,944	3,200
A61100	Communication Supplies	514	2,639	7,478	1,200	1,200	1,188	3,300
A61120	Outreach Supplies	-	-	-	-	-	103	-
A62010	Medical Supplies	6,203	6,307	7,965	7,400	7,400	7,288	7,400
A63010	Building, Grounds Maintenance Supplies	138,402	115,903	62,096	121,900	121,900	54,032	124,400
A63020	Cleaning Supplies	8,392	17,721	24,727	8,550	8,550	23,997	6,550
A63040	Housekeeping Supplies	17,783	23,491	13,742	15,850	15,850	12,694	17,350
A65010	Chemical Supplies	308,647	315,550	401,453	475,175	475,175	451,348	491,400
A65020	Laboratory Supplies	115,675	121,560	130,142	142,200	148,823	169,337	170,000
A65030	Highway Materials	-	-	1,524	-	-	2,337	-
A65050	Engineering Supplies	461	-	109	500	500	-	250
A65060	Sign And Safety Supplies	51,057	58,934	70,903	35,150	35,150	58,371	34,000
A65070	Automotive Parts	58,569	52,892	37,920	53,500	53,500	47,474	48,500
A65090	Gasoline	76,547	63,159	65,564	72,735	72,735	77,544	83,320
A65100	Diesel Fuel	55,769	46,008	56,442	66,000	66,000	61,823	59,474
A65110	Lubricants	9,245	13,603	15,163	18,700	18,700	19,112	23,100
A65115	Heating Fuel	4,068	4,082	4,881	6,000	6,000	6,332	6,000
A65130	Small Tools	36,805	31,863	75,807	40,700	40,700	49,230	21,450
A65135	Hardware Supplies	7,095	6,300	1,200	5,300	5,300	6,064	5,300
A65140	Electrical Parts	126,407	329,256	168,861	108,100	117,332	184,793	163,750
A65150	Plumbing Supplies	247,442	221,045	95,141	172,700	172,700	97,624	189,700

F610 Public Works

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A65160	Paints, Solvents and Related Supplies	10,087	6,211	5,925	11,250	11,250	7,655	11,250
A65170	Mechanical Parts and Supplies	299,508	388,559	371,748	274,680	274,680	220,200	346,550
A65175	Meter Parts and Supplies	14,165	4,390	22,237	4,000	4,000	5,371	10,000
A65180	Miscellaneous Commodities	920	4,707	1,941	700	700	3,503	500
AH6X	**Commodities**	**1,563,931**	**2,089,814**	**1,524,662**	**1,984,902**	**2,038,206**	**1,675,663**	**2,187,554**
A74080	H/L/D Employee Benefits	1,495,817	1,577,420	1,493,141	1,402,085	1,402,085	1,292,038	1,492,462
A74100	Retirement Benefits/FICA	474,586	423,412	480,802	519,144	519,144	488,519	527,028
A74110	Retirement Benefits/IMRF	685,380	1,404,063	644,369	669,615	669,615	644,592	535,172
AH74X	**Benefits .**	**2,655,783**	**3,404,895**	**2,618,312**	**2,590,845**	**2,590,845**	**2,425,149**	**2,554,662**
A71110	Auditing And Accounting	48,297	35,000	43,610	96,000	96,000	17,326	75,000
A71120	Interpreters	-	-	-	-	-	100	-
A71140	Legal Services	141,095	121,163	61,045	120,000	149,406	30,470	105,000
A71150	Consultants	146,659	91,386	54,634	340,000	424,626	110,973	710,000
A71170	Engineering Services	255,527	325,951	414,513	745,000	2,213,783	417,052	775,000
A71190	Financial Services	1,715	492	542	5,000	5,000	557	5,000
A71200	Bank & Trust Services	52,593	82,364	85,046	85,000	85,000	91,074	90,000
A71220	Computer Services	15,100	7,400	7,400	20,000	20,000	-	20,000
A71230	Software & Online Services	206,394	156,811	157,177	181,860	189,370	182,649	332,795
A71310	Laboratory Fees	148,652	153,208	152,825	213,200	213,200	176,112	131,500
A71370	Reimburseable Charges	-	-	-	-	-	222	-
A71415	Recruitment	-	-	293	-	-	1,240	-
A71430	Tuition Reimbursement	-	-	-	4,500	4,500	-	4,300
A71450	Mileage Reimbursement	200	745	683	750	750	1,040	750
A71470	Employee Relations	2,411	1,955	2,606	2,325	2,325	2,218	2,325
A71500	Trips And Training	71,968	68,551	74,764	80,950	80,950	77,605	102,700
A71610	Pest Control	4,323	4,095	3,905	5,400	5,400	3,796	5,400
A71620	Laundry And Cleaning	5,854	6,393	8,238	6,300	6,300	5,996	36,890
A71630	Garbage Disposal	39,008	43,836	55,748	40,200	40,200	58,085	57,200
A71640	Bio Hazard Waste Disposal	2,415	5,147	3,060	3,500	3,500	1,159	-
A71650	Security Services	14,497	18,034	17,075	15,500	15,500	16,527	20,438
A71660	Biosolids Management Services	444,590	464,121	521,224	442,170	488,534	522,272	442,170
A71810	Dues And Subscriptions	20,701	20,061	81,427	23,400	23,400	13,441	85,750
A71840	Publications & Legal Notices	2,049	-	-	1,000	1,000	-	1,000
A71910	Gas For Heating	204,051	176,516	153,870	252,500	252,500	192,414	251,000
A71920	Electricity	1,715,452	1,775,995	1,862,134	1,867,913	1,867,913	1,748,827	1,995,597
A71930	Water And Sewer Charges	2,558	3,803	1,870	2,800	2,800	2,176	2,800
A71940	Telephone	48,963	52,397	62,914	59,860	59,860	72,027	78,500
A71950	Cellular Phones	29,779	33,610	32,074	34,450	34,450	29,566	31,188
A71955	Cell Phone Allowance	1,905	2,710	2,635	4,300	4,300	2,775	4,300
A71960	Data/Telecommunications	145,197	107,982	133,109	136,340	136,340	140,452	144,971
A71965	Radio Fees	-	-	1,446	8,000	8,000	4,632	4,632

F610 Public Works

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71970	Courier Services	7,883	7,767	9,387	8,350	8,350	6,445	4,500
A72140	Unemployment Compensation	12,960	12,960	5,310	5,310	5,310	5,310	5,310
A72170	Liability And Work Comp Insurance	467,136	467,136	400,000	400,000	400,000	400,000	400,000
A72210	Motor Vehicle Maintenance & Repairs	97,898	102,935	96,485	102,500	102,500	55,893	99,730
A72240	Radio Equipment Maintenance & Repair	324	-	600	1,000	1,000	-	1,000
A72250	Bldg & Grounds Maintenance & Repairs	843	750	-	-	5,897	5,897	-
A72260	Office Equip Maintenance And Repairs	3,297	858	3,227	5,700	5,700	-	5,700
A72280	Equipment Maintenance	171,504	204,556	243,968	262,350	310,471	249,683	329,340
A72290	Building and Storage Bins Maintenance & Repairs	72,610	45,905	104,905	150,260	150,260	65,325	113,967
A72300	Levee, Ground Pavement Maintenance & Repairs	419,242	672,577	295,019	345,250	378,782	299,700	475,800
A72310	Transmission and Distribution Mains Maintenance & Repairs	89,196	298,559	150,061	80,050	80,050	40,132	197,410
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	27,140	19,433	220,028	44,200	44,200	7,480	201,837
A72330	Wells Maintenance & Repairs	28,936	43,000	110,567	162,500	167,939	124,935	330,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	2,550	27,356	-	72,500	72,500	-	102,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	-	-	30,000	31,500	3,500	55,000
A72380	Interceptor Sewers Maintenance & Repairs	47,167	13,764	-	130,000	130,000	24,835	170,000
A72410	All Other Maintenance And Repairs	3,700	1,025	8,247	-	-	-	1,000
A72520	Record Storage	-	533	-	-	-	-	-
A72530	Equipment Rental	20,308	24,600	19,522	30,910	31,116	17,740	30,210
A72560	All Other Rentals	165,500	167,036	168,217	166,000	166,000	168,401	168,200
A72790	Transfers to Other Governments	60,000	60,000	-	60,000	60,000	60,000	-
A72810	Credit Card Fees	-	-	-	-	-	1	-
A72820	Postage	85,873	96,133	78,443	100,000	100,000	82,576	104,700
A72830	Printing Services	26,263	35,285	25,066	40,000	40,000	22,927	35,000
A72840	Temporary Employment Services	56,129	82,247	43,990	94,835	102,960	37,779	106,510
A72935	Permits and Licenses Expense	-	-	-	-	-	3,650	104,000
A73110	Wholesale Water Purchase	4,130,454	4,573,982	4,321,815	4,780,300	4,780,300	4,517,731	4,692,049
A73120	Wholesale Sewerage Treatment	8,339,893	8,053,320	8,809,762	9,686,735	9,686,735	9,235,435	10,225,245
A73160	Surveying and Mapping Services	14,703	16,531	16,488	20,000	20,000	14,830	20,000
A73170	Testing and Inspections Services	37,557	36,659	71,071	49,500	49,500	56,712	85,750
A73190	Bad Debt Expense	30,080	111,927	136,810	30,000	30,000	-1,752	30,000
A73195	Indirect Cost Allocations	1,176,246	1,153,714	1,392,567	1,562,128	1,562,128	1,562,128	1,630,688
A73200	Public Works Refunds	-	7,048	144,437	-	-	157,993	163,373
A75020	Real Estate Taxes	-	-	21	-	-	21	-
A76010	Revenue Bond Issue Costs	-	154,744	-	-	-	-	-
A79920	Transfers Other Funds	-	244,644	-	-	-	-	-
A79940	Miscell Contractual Services	5,538	3,870	44,914	50,000	53,663	2,135	50,000
A79950	All Other Miscellaneous	6,608	6,693	7,575	12,500	12,500	4,034	15,500
AH7X	**Contractuals**	**19,379,489**	**20,507,276**	**20,924,369**	**23,281,097**	**25,024,269**	**21,154,257**	**25,470,525**
A83010	Motor Vehicles	-	-	-	-	560,000	518,531	-

F610 Public Works

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A84010	Construction & Maintenance Equipment	-	-	-	-	238,041	314,629	31,000
A84030	Computer Equipment	2,363	4,858	-	-	-	-	-
A84040	Computer System Software	4,737	-	-	-	500,000	5,000	-
A84050	Laboratory Equipment	1,787	41,688	4,086	-	159,368	123,464	78,395
A84055	Safety Equipment	-	-	-	-	5,500	5,578	-
A84060	Furniture And Office Equipment	326	3,099	-	-	3,500	-	-
A84070	Engineering Equipment	-	-	17,195	-	18,000	-	-
A84080	Meters	9,351	-	-	-	-	-	-
A84100	Miscellaneous Equipment	-	-	165	-	98,100	343,112	-
A84105	Sewer Facility Misc Equipment	-	-	-	-	-	89,527	-
A85010	Water/Wastewater Facility Construction	-240	-	-	-	5,630,000	6,848,228	-
A85020	Roads & Road Constr & Maintenance	-	-	-95,985	-	-	-	-
A85030	Sewer Interceptor Contracts	-	-	-	-	1,050,000	81,563	-
A85060	Facility Improvements - non capitalizable_A85060	-	10,681	22,292	10,000	10,000	5,657	-
A85070	All Other Capital Outlay	-	-	-	-	-	22,833	-
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	51,721	12,400	12,400	4,393	103,050
A89930	Computer System Software- non capitalizable	1,519	589	3,296	650	650	-	-
A89935	Laboratory Equipment- non capitalizable	7,913	6,213	6,137	21,000	42,096	3,127	4,000
A89940	Furniture & Office Equip Storage Containers- non capitalizable	4,129	10,815	14,663	10,600	10,600	10,766	7,100
A89950	Meters- non capitalizable	57,184	793	489	24,400	24,400	4,760	5,000
A89955	Fire Hydrants- non capitalizable	58	-	-	117,000	117,000	-	117,000
A89960	Miscellaneous Equipment- non-capitalizable	13,720	33,909	2,978	3,500	3,500	19,291	10,100
A89965	Facility Improvements - non capitalizable_A89965	1,500	241,245	303,102	760,000	972,397	360,633	150,000
AH8X	**Capital Expenditures**	**150,467**	**376,929**	**330,137**	**960,750**	**9,456,752**	**8,761,094**	**506,845**
A90010	Principal Payments	-	-	-	3,356,452	3,356,452	1,485,090	4,169,500
A90020	Interest Payments	1,861,986	1,812,714	1,691,206	1,969,078	1,969,078	2,727,403	2,112,788
A91020	Depreciation Expense	8,271,266	8,803,471	9,007,145	-	-	-	-
AH9X	**Debt Service**	**10,133,252**	**10,616,185**	**10,698,351**	**5,325,530**	**5,325,530**	**4,212,494**	**6,282,288**
AHEX	**Total Expenses**	**40,318,680**	**43,563,268**	**42,575,026**	**40,925,850**	**51,218,328**	**44,806,378**	**43,890,997**

LakeCounty

Special Service Areas

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	49,726	50,000	50,000	50,000	0	0%
AHM Miscellaneous	101	0	0	0	0	0%
AH4X Total Revenue	**49,827**	**50,000**	**50,000**	**50,000**	**0**	**0%**
AH6X Commodities	2,325	3,900	3,900	3,700	(200)	-5%
AH7X Contractuals	69,373	46,100	46,100	46,300	200	0%
AHEX Total Expenses	**71,698**	**50,000**	**50,000**	**50,000**	**0**	**0%**

F272 Special Service Area #8 Loon Lake Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	49,625	49,935	49,692	50,000	50,000	49,773	50,000
A41110	Prior Year Property Taxes	7	33	34	-	-	37	-
A41X	**Taxes**	**49,632**	**49,968**	**49,726**	**50,000**	**50,000**	**49,810**	**50,000**
A48010	Interest	33	246	101	-	-	86	-
AHM	**Miscellaneous .**	**33**	**246**	**101**	**-**	**-**	**86**	**-**
AH4X	**Total Revenue**	**49,665**	**50,214**	**49,827**	**50,000**	**50,000**	**49,896**	**50,000**

F272 Special Service Area #8 Loon Lake Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A61010	Office Supplies	-	553	90	100	100	110	100
A61040	Operational Supplies	929	-	32	1,800	1,800	-	1,800
A65090	Gasoline	665	1,001	2,203	2,000	2,000	619	1,800
AH6X	**Commodities**	**1,594**	**1,554**	**2,325**	**3,900**	**3,900**	**729**	**3,700**
A71500	Trips And Training	870	-	50	-	-	-	-
A72110	Liability Insurance	3,325	3,334	3,709	6,000	6,000	3,517	7,000
A72130	Worker's Compensation Insurance	-	1,554	1,333	2,000	2,000	1,523	-
A72280	Equipment Maintenance	6,311	3,236	10,472	3,500	3,500	9,055	3,800
A72820	Postage	79	70	76	-	-	-	-
A72840	Temporary Employment Services	22,959	16,789	16,029	22,000	22,000	9,952	23,500
A79940	Miscell Contractual Services	4,301	10,286	36,546	12,600	12,600	9,281	12,000
A79950	All Other Miscellaneous	2,282	3,960	1,158	-	-	1,268	-
AH7X	**Contractuals**	**40,127**	**39,228**	**69,373**	**46,100**	**46,100**	**34,596**	**46,300**
AHEX	**Total Expenses**	**41,721**	**40,782**	**71,698**	**50,000**	**50,000**	**35,325**	**50,000**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
AHM Miscellaneous	88	0	0	0	0	0%
AH4X Total Revenue	**88**	**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 Svc Area #10 North Hills

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	72,057	-	-	-	-	-	-
A41X	**Taxes**	**72,057**	**-**	**-**	**-**	**-**	**-**	**-**
A48010	Interest	0	-	88	-	-	-	-
AHM	**Miscellaneous .**	**0**	**-**	**88**	**-**	**-**	**-**	**-**
AH4X	**Total Revenue**	**72,057**	**-**	**88**	**-**	**-**	**-**	**-**

F340 Special Svc Area #10 North Hills

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	320	355	-	-	-	-	-
AH7X	**Contractuals**	**320**	**355**	**-**	**-**	**-**	**-**	**-**
A90010	Principal Payments	75,000	75,000	-	-	-	-	-
A90020	Interest Payments	6,581	2,194	-	-	-	-	-
AH9X	**Debt Service**	**81,581**	**77,194**	**-**	**-**	**-**	**-**	**-**
AHEX	**Total Expenses**	**81,902**	**77,548**	**-**	**-**	**-**	**-**	**-**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	34,400	34,400	34,400	34,400	0	0%
AHM Miscellaneous	180	90	90	90	0	0%
AH4X Total Revenue	**34,580**	**34,490**	**34,490**	**34,490**	**0**	**0%**
AH7X Contractuals	11,000	34,490	34,490	34,490	0	0%
AHEX Total Expenses	**11,000**	**34,490**	**34,490**	**34,490**	**0**	**0%**

Lake County Revenue Budget Comparison Report - Five Year History

F276 Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	30,100	34,400	34,400	34,400	34,400	34,400	34,400
A41X	**Taxes**	**30,100**	**34,400**	**34,400**	**34,400**	**34,400**	**34,400**	**34,400**
A48010	Interest	153	202	180	90	90	197	90
AHM	**Miscellaneous .**	**153**	**202**	**180**	**90**	**90**	**197**	**90**
AH4X	**Total Revenue**	**30,253**	**34,602**	**34,580**	**34,490**	**34,490**	**34,597**	**34,490**

F276 Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79950	All Other Miscellaneous	45,483	11,310	11,000	34,490	34,490	11,279	34,490
AH7X	**Contractuals**	**45,483**	**11,310**	**11,000**	**34,490**	**34,490**	**11,279**	**34,490**
AHEX	**Total Expenses**	**45,483**	**11,310**	**11,000**	**34,490**	**34,490**	**11,279**	**34,490**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	222,361	258,114	258,114	259,789	1,675	1%
A49X Transfers	112,408	0	0	0	0	0%
AHM Miscellaneous	196	200	200	200	0	0%
AH4X Total Revenue	**334,966**	**258,314**	**258,314**	**259,989**	**1,675**	**1%**
AH9X Debt Service	246,008	258,114	258,114	259,789	1,675	1%
AHEX Total Expenses	**246,008**	**258,114**	**258,114**	**259,789**	**1,675**	**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.

F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	127,015	115,808	222,361	258,114	258,114	228,516	259,789
A41X	**Taxes**	**127,015**	**115,808**	**222,361**	**258,114**	**258,114**	**228,516**	**259,789**
A49920	Transfers From Other Funds	-	-	112,408	-	-	-	-
A49X	**Transfers .**	**-**	**-**	**112,408**	**-**	**-**	**-**	**-**
A48010	Interest	166	478	196	200	200	283	200
A48270	Proceeds from Sale of Refunding Bonds	-	2,245,000	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	89,200	-	-	-	-	-
AHM	**Miscellaneous .**	**166**	**2,334,678**	**196**	**200**	**200**	**283**	**200**
AH4X	**Total Revenue**	**127,181**	**2,450,486**	**334,966**	**258,314**	**258,314**	**228,798**	**259,989**

F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A71150	Consultants	-	74,226	-	-	-	-	-
AH7X	**Contractuals**	**-**	**74,226**	**-**	**-**	**-**	**-**	**-**
A90010	Principal Payments	-	2,276,000	185,000	150,000	150,000	165,000	160,000
A90020	Interest Payments	126,318	116,401	61,008	108,114	108,114	58,845	99,789
AH9X	**Debt Service**	**126,318**	**2,392,401**	**246,008**	**258,114**	**258,114**	**223,845**	**259,789**
AHEX	**Total Expenses**	**126,318**	**2,466,627**	**246,008**	**258,114**	**258,114**	**223,845**	**259,789**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	0	0	0	0	0	0%
AH4X Total Revenue	**0**	**0**	**0**	**0**	**0**	**0%**
AH7X Contractuals	112,408	0	0	0	0	0%
AHEX Total Expenses	**112,408**	**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.

F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	130,985	119,427	0	-	-	-	-
A41X	**Taxes**	**130,985**	**119,427**	**0**	**-**	**-**	**-**	**-**
A48010	Interest	45	285	-	-	-	-	-
AHM	**Miscellaneous .**	**45**	**285**	**-**	**-**	**-**	**-**	**-**
AH4X	**Total Revenue**	**131,030**	**119,712**	**0**	**-**	**-**	**-**	**-**

F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79920	Transfers Other Funds	-	-	112,408	-	-	-	-
AH7X	**Contractuals**	**-**	**-**	**112,408**	**-**	**-**	**-**	**-**
A90010	Principal Payments	120,000	79,000	-	-	-	-	-
A90020	Interest Payments	7,715	2,192	-	-	-	-	-
AH9X	**Debt Service**	**127,715**	**81,192**	**-**	**-**	**-**	**-**	**-**
AHEX	**Total Expenses**	**127,715**	**81,192**	**112,408**	**-**	**-**	**-**	**-**

LakeCounty

Special Service Area #16 - Lake Michigan Water

DEPARTMENT PURPOSE: This SSA was established to repay 2013 bonds and related debt that was 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 debt. Capital projects are tracked in a separate capital projects fund.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	2,577,297	2,555,000	2,555,000	2,555,000	0	0%
AHM Miscellaneous	4,656	0	0	0	0	0%
AH4X Total Revenue	**2,581,953**	**2,555,000**	**2,555,000**	**2,555,000**	**0**	**0%**
AH9X Debt Service	2,521,250	2,555,000	2,555,000	2,555,000	0	0%
AHEX Total Expenses	**2,521,250**	**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

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	310,301	2,576,515	2,577,297	2,555,000	2,555,000	2,575,944	2,555,000
A41X	**Taxes**	**310,301**	**2,576,515**	**2,577,297**	**2,555,000**	**2,555,000**	**2,575,944**	**2,555,000**
A48010	Interest	59	171	4,656	-	-	50,221	-
AHM	**Miscellaneous .**	**59**	**171**	**4,656**	**-**	**-**	**50,221**	**-**
AH4X	**Total Revenue**	**310,361**	**2,576,686**	**2,581,953**	**2,555,000**	**2,555,000**	**2,626,164**	**2,555,000**

F354 Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A72815	Bank Service Charges	-	-	-	-	-	750	-
AH7X	**Contractuals**	**-**	**-**	**-**	**-**	**-**	**750**	**-**
A90010	Principal Payments	-	-	2,250,000	2,250,000	2,250,000	460,895	2,250,000
A90020	Interest Payments	305,000	305,000	271,250	305,000	305,000	434,479	305,000
AH9X	**Debt Service**	**305,000**	**305,000**	**2,521,250**	**2,555,000**	**2,555,000**	**895,373**	**2,555,000**
AHEX	**Total Expenses**	**305,000**	**305,000**	**2,521,250**	**2,555,000**	**2,555,000**	**896,123**	**2,555,000**

LakeCounty

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	$ Variance	% Variance
A41X Taxes	56,640	56,640	56,640	56,640	0	0%
AHM Miscellaneous	12	0	0	0	0	0%
AH4X Total Revenue	**56,652**	**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%**

F290 Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A41100	Property Taxes	-	-	56,640	56,640	56,640	56,640	56,640
A41X	**Taxes**	**-**	**-**	**56,640**	**56,640**	**56,640**	**56,640**	**56,640**
A48010	Interest	-	-	12	-	-	79	-
AHM	**Miscellaneous .**	**-**	**-**	**12**	**-**	**-**	**79**	**-**
AH4X	**Total Revenue**	**-**	**-**	**56,652**	**56,640**	**56,640**	**56,719**	**56,640**

F290 Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Unaudited FY2018	Budget FY2019
A79950	All Other Miscellaneous	-	-	-	56,640	56,640	16,915	56,640
AH7X	**Contractuals**	**-**	**-**	**-**	**56,640**	**56,640**	**16,915**	**56,640**
AHEX	**Total Expenses**	**-**	**-**	**-**	**56,640**	**56,640**	**16,915**	**56,640**

LakeCounty

Capital Improvements

2019 Approved Budget

LakeCounty

Contents

- Program Statement
- Fiscal Year 2019 Approved Projects
- Mandates
- Rehabilitation and Asset Management
- Operational Improvements
- Initiatives
- Glossary of Key Terms

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.

Fiscal Year 2019 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 reallocation for capital and single year allocations. The fiscal year recommendations are approved as part of the annual County budget process.

2019 Fiscal Year Requests - Recommended

CIP Project Name	Requested Funding	Recommended Funding	Description of Project
Construction Capital Projects			
Jail Circulation Improvements Training Room Buildout – Babcox 2nd floor	$1,375,000	$1,375,000	This project will provide ADA compliant circulation between the Jail and Community Based Corrections Center, a new training room for the Sheriff in the current jail gym, and includes an allowance for contracted project management services.
Sheriff's Office 2nd Floor Babcox Office Infill	$875,000	$875,000	This project will build out approximately 2,500 square feet of office area in the 2nd floor of Babcox that is being infilled for the intake and booking renovations, and also includes an allowance for contracted project management services.
Court Annex Renovations	$900,000	$900,000	Design development for renovation of the Annex, which is to be repurposed to support the space needs of the Clerk of the Courts, Court Security and Court Admin. Also includes an allowance for contracted project management services.
New Consolidated Public Safety Facility	$600,000	$600,000	Design development of a new and expanded highway patrol building facility inlcuding relocating portions of the Sheriff's operations from Waukegan to Libertyville. Also includes an allowance for contracted project management services.
Court Annex Washington Street Exit Renovations	$450,000	$450,000	This project addresses the Annex atrium and includes window replacement, access control, HVAC upgrades, exterior hard and softscape improvements, and an allowance for contracted project management services.
Child Advocacy Center File Room Rehabilitation	$250,000	$250,000	Conversion of approximately 750 square feet of attached garage space to office and file storage uses for the Child Advocacy Center, also includes an allowance for contracted project management services.
Construction Subtotal	**$4,450,000**	**$4,450,000**	
Facility Assessment Capital Projects			
Facility Assessment	$7,000,000	$7,000,000	See attached list of 2019 CIP Facility Assessment projects.
Faciltity Assessment Subtotal	**$7,000,000**	**$7,000,000**	
Security Capital Projects			
Jail IP Camera Phase 5	$500,000	$500,000	Additional scope to needed to complete the demolition of the old analog camera system, additional integration programming for the Programmable Logic Control system and upgrade the console workstations in Central Control.
Security Governance Improvements	$200,000	$130,000	See attached list of 2019 CIP Security projects.
Security Subtotal	**$700,000**	**$630,000**	
Information Technology Capital Projects			
Information Technology Improvements	$786,000	$786,000	See attached list of 2019 CIP Information Technology projects.
Information Technology Subtotal	**$786,000**	**$786,000**	
Other Projects			
Crisis/Wellness Care Drop-Off Center Study	$100,000	$100,000	LCHD/CHC Crisis care Respite Bed Expansion.
Other Projects Subtotal	**$100,000**	**$100,000**	
Recommended Total	**$13,036,000**	**$12,966,000**	

2019 Fiscal Year Requests - Not Recommended

CIP Project Name	Requested Funding	Recommended Funding	Description of Project
Court Security Bldg Entrances Protective Improvements	$70,000	$0	This project includes installation of protective features for wall, windows and furniture at the lobby screening stations for security personnel at the Branch Corthouses
Subtotal	**$70,000**	**$0**	
Not Recommended Total	**$70,000**	**$0**	

Summary of Funding

Source of Funds		Use of Funds	
Fund Sweep of Reserves	$9,616,455	Construction	$4,450,000
Annual Operating Budget (Capital Fund Set Aside)	$7,500,000	Facility Assessment	$7,000,000
Project Close-Out or Re-allocation	$284,371	Security	$630,000
Unallocated CIP	$0	Information Technology	$786,000
		Other Projects	$100,000
		Unallocated CIP	$0
		Future Long Term Capital	$4,434,826
Source Totals:	**$17,400,826**	**Use Totals:**	**$17,400,826**

Department:	**Sheriff's Office**	**Allocation Year:**	**FY 2019**
Project:	**Jail Circulation Improvements Training Room Buildout – Babcox 2nd floor**	**Requested Amount:**	**$1,375,000**
		Approved Amount:	**$1,375,000**

Project Description

This project will provide improved Americans with Disabilities Act (ADA) compliant pedestrian circulation between the jail and the Community Based Corrections Center, a new training room for the Sheriff in the current jail gym, and includes an allowance for contracted project management services.

Purpose / Justification

Increase communication, collaboration and among divisions. Accommodations could reduce jail intake efforts. Improvement to public accommodations for the disabled. Improved physical fitness and training competency for officers.

Project Status

This project began in FY 2019 and will continue until complete.

Net Impact on Operating Budget

Ongoing costs are the negligible costs to maintain a slightly larger infrastructure.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment		$0	$0	$120,000	$120,000
Consulting and A/E Services		$0	$0	$250,000	$250,000
Construction		$0	$0	$895,000	$895,000
Contingency		$0	$0	$110,000	$110,000
Total		**$0**	**$0**	**$1,375,000**	**$1,375,000**

Funding Category		Projected Cash Flow/Future Requests					Project Total
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$120,000	$0	$0	$0	$0	$120,000
Consulting and A/E Services		$250,000	$0	$0	$0	$0	$250,000
Construction		$895,000	$0	$0	$0	$0	$895,000
Contingency		$110,000	$0	$0	$0	$0	$110,000
Total		**$1,375,000**	**$0**	**$0**	**$0**	**$0**	**$1,375,000**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$880,000
Site Construction	$0
Furniture	$59,500
Phone/Data	$0
Technology/Equipment	$60,500
Permit/Utility/Testing Fees	$13,000
Moving/Relocation	$2,000
Consultant Fees	$250,000
Contingency	$110,000
Other	$0
Total Project Budget	**$1,375,000**

Department:	**Sheriff's Office**	**Allocation Year:**	**FY 2019**
Project:	**Babcox Justice Center 2nd Floor Office Infill**	**Requested Amount:**	**$875,000**
		Approved Amount:	**$875,000**

Project Description

This project will build out approximately 2,500 square feet of office area in the second floor of the Babcox Justice Center that is being infilled for the intake and booking renovations. It also includes an allowance for contracted project management services.

Purpose / Justification

Increases the effectiveness, safety and security of day-to-day operations for the public and staff.

Project Status

This project began in FY 2019 and will continue until complete.

Net Impact on Operating Budget

Ongoing costs should decrease with more energy efficient space and newer infrastructure.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment		$0	$0	$120,500	$120,500
Consulting and A/E Services		$0	$0	$150,000	$150,000
Construction		$0	$0	$539,500	$539,500
Contingency		$0	$0	$65,000	$65,000
Total		**$0**	**$0**	**$875,000**	**$875,000**

Funding Category		Projected Cash Flow/Future Requests					Project Total
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$120,500	$0	$0	$0	$0	$0
Consulting and A/E Services		$150,000	$0	$0	$0	$0	$150,000
Construction		$539,500	$0	$0	$0	$0	$539,500
Contingency		$65,000	$0	$0	$0	$0	$65,000
Total		**$875,000**	**$0**	**$0**	**$0**	**$0**	**$754,500**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$524,200
Site Construction	$0
Furniture	$105,500
Phone/Data	$0
Technology/Equipment	$15,000
Permit/Utility/Testing Fees	$7,300
Moving/Relocation	$8,000
Consultant Fees	$150,000
Contingency	$65,000
Other	$0
Total Project Budget	**$875,000**

Department:	**Courts and Sheriff's Office**	**Allocation Year:**	**FY 2019**
Project:	**Court Annex Renovations**	**Requested Amount:**	**$900,000**
		Approved Amount:	**$900,000**

Project Description

Design development for renovation of the Annex, which is to be repurposed to support the space needs of the Clerk of the Courts, Court Security, and Court Administration. This project also includes an allowance for contracted project management services.

Purpose / Justification

Clerk of the Courts and Court security improvements are needed for greater public access as well as greater security. Improve work space and accessibility of key county functions.

Project Status

Phase 1 planning completed in 2016. Phase 2 Design starting in 2019.

Net Impact on Operating Budget

Ongoing costs should decrease with more energy efficient space and newer infrastructure.

Funding Category	Approved FY 2019 Funding			
	Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$900,000	$0
Contingency	$0	$0	$0	$0
Total	**$0**	**$0**	**$900,000**	**$0**

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment	$0	$0	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$0	$0	$0	$0
Construction	$900,000	$0	$0	$0	$0	$900,000
Contingency	$0	$0	$0	$0	$0	$0
Total	**$900,000**	**$0**	**$0**	**$0**	**$0**	**$900,000**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$900,000
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	**$900,000**

Department:	**Sheriff's Office**	**Allocation Year:**	**FY 2019**
Project:	**New Consolidated Public Safety Facility**	**Requested Amount:**	**$600,000**
		Approved Amount:	**$600,000**

Project Description

Design development of a new approx. 44,000 sf, 2-story facility w/partial basement to house the policing divisions of the Sheriff's Office including highway patrol, Criminal Investgations Division, IT, Records, Judicial Sales, Civil Process, Warrants, Training, Comm. Service, and Admin Command. Replaces the existing highway patrol building.

Purpose / Justification

Consolidation would increase communication, collaboration and awareness among various divisions. Booking accommodations could reduce jail intake efforts, court appearances, and police transport time. Increases the effectiveness, safety and security of day-to-day operations for the public, staff, and those in custody. Allows for adaptive reuse of Babcox Justice Center without expansion.

Project Status

Phase 1 Planning completed in 2018. Phase 2 Design starting in 2019.

Net Impact on Operating Budget

The costs to maintain a new facility will begin in several years, after completion of the study. Future opportunities for shared services may decrease the overall cost to taxpayers.

Funding Category	Approved FY 2019 Funding			
	Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$600,000	$600,000
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	**$0**	**$0**	**$600,000**	**$600,000**

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment	$0	$0	$0	$0	$0	$0
Consulting and A/E Services	$600,000	$0	$0	$0	$0	$600,000
Construction	$0	$0	$0	$0	$0	$0
Contingency	$0	$0	$0	$0	$0	$0
Total	**$600,000**	**$0**	**$0**	**$0**	**$0**	**$600,000**

Project Budget 2019	
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	$600,000
Contingency	$0
Other	$0
Total Project Budget	**$600,000**

Department:	**All County Offices Located at Main Administration Building**	**Allocation Year:**	**FY 2019**
Project:	**Court Annex Washington Street Exit Renovations**	**Requested Amount:**	**$450,000**
		Approved Amount:	**$450,000**

Project Description

This project addresses the Annex atrium and includes window replacement, access control, HVAC upgrades, and exterior hard and softscape improvements. The project includes an allowance for contracted projects management services.

Purpose / Justification

With the opening of a new courthouse, there is no longer a need for two entries to the legacy courthouse. Project will improve safety by lessoning points of access, and reducing security costs.

Project Status

This project began in FY 2019 and will continue until complete.

Net Impact on Operating Budget

Ongoing operating costs will be reduced due to the removal of a security-controlled entry point.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment		$0	$0	$0	$0
Consulting and A/E Services		$0	$0	$0	$0
Construction		$0	$0	$450,000	$450,000
Contingency		$0	$0	$0	$0
Total		**$0**	**$0**	**$450,000**	**$450,000**

Funding Category		Projected Cash Flow/Future Requests					Project Total
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$0	$0	$0	$0	$0	$0
Consulting and A/E Services		$0	$0	$0	$0	$0	$0
Construction		$450,000	$0	$0	$0	$0	$450,000
Contingency		$0	$0	$0	$0	$0	$0
Total		**$450,000**	**$0**	**$0**	**$0**	**$0**	**$450,000**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$450,000
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	**$450,000**

Department:	**19th Judicial Circuit**	**Allocation Year:**	**FY 2019**
Project:	**Child Advocacy Center File Room Rehabilitation**	**Requested Amount:**	**$250,000**
		Approved Amount:	**$250,000**

Project Description

Conversion of approximately 750 square feet of attached garage space to office and file storage uses for the Child Advocacy Center, also includes an allowance for contracted project management services.

Purpose / Justification

Increased organization leading to increased efficiency of the State's Attorney's Office.

Project Status

This project began in FY 2019 and will continue until complete.

Net Impact on Operating Budget

Additional finished space adds negligible impact.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment		$0	$0	$0	$0
Consulting and A/E Services		$0	$0	$0	$0
Construction		$0	$0	$250,000	$0
Contingency		$0	$0	$0	$0
Total		**$0**	**$0**	**$250,000**	**$0**

Funding Category		Projected Cash Flow/Future Requests					Project Total
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$0	$0	$0	$0	$0	$0
Consulting and A/E Services		$0	$0	$0	$0	$0	$0
Construction		$250,000	$0	$0	$0	$0	$250,000
Contingency		$0	$0	$0	$0	$0	$0
Total		**$250,000**	**$0**	**$0**	**$0**	**$0**	**$250,000**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$250,000
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	**$250,000**

2019 CIP Facility Assessment Projects - Recommended

CIP Project Name	Project Estimate	Description of Project
Facility Operations New Projects		
Jail 6th Floor Detention Ceiling Install	$300,000	Install a welded metal ceiling during the Detention Air Handling Unit Replacement project
Parking Lot Resurface (APO, PDO and DOT Satellite Facility)	$300,000	Resurface the asphalt, fix storm drains and stripe parking lots at Adult Probation, Public Defender and DOT Satellite Facility
Jail Basement Circulation Improvements	$300,000	Provide a connecting hallway from the south area of the basement to the north side for unsecure acess.
Babcox and Court Tower Operational Improvements	$180,000	Operational improvements to needed to complete space build outs
Furniture Replacement	$170,000	Miscellaneous furniture replacement in the Courts areas
Facility Operations - Subtotal	**$1,250,000**	
Health Department Projects		
HD HVAC Improvement (Phase 2 Fan Coils and R-22 Chillers Replacement)	$500,000	Belvidere Medical Bldg replace the existing chiller that uses R-22 Refrigerant and continue to replace fan coil units
HD Flooring Replacement	$90,000	Belvidere Medical Bldg replace one floor of tile
HD Electrical Improvments (Fire Alarm and Electrical Service)	$60,000	Group Home replacement for equipment that is beyond useful life
Health Department Subtotal	**$650,000**	
Department of Transportation Projects		
DOT Parking Lot Resurfacing Phase 2	$500,000	Continuation of the campus asphalt resurfacing project.
DOT HVAC and Bldg Automation System Improvements (TMC)	$400,000	Replace the air conditoning and heating system and add Bldg Automation System controls for monitoring and adjustments
DOT Replace Fire Suppression in Server Rm	$200,000	Replace the water suppression system with a delayed release dry system.
DOT Fuel Island Improvements Phase 2	$150,000	Repair concrete curbs and pour new concrete slab for diesel exhaust fluid mini-bulk system.
Dept of Transportation Subtotal	**$1,250,000**	
Facility Operations Continuation Projects		
Carpeting and Interior Replacements	$700,000	Replace the carpeting/VCT for 2nd Babcox Courts, Mundelein, Round Lake Beach, Jail Admin and Training Facility flooring needs
Security Equipment Replacement (X-Ray Machines, Cameras and Access Control Panels)	$700,000	Replace beyond useful life security entry screening equipment at the all the Courthouses entrances and replace old access control, camera, and duress alarm equipment at the outpost facilities (Branch Courthouses).
Admin Twr Fire Pump, Training Room and Basement asbestos removal	$600,000	Additional funding needed to complete project
Elevator Modernization	$400,000	Continue replacement of beyond useful life equipment for Jail Bond Court and Center Courts Twin elevators
Depke Fire Alarm and Pro-Logic Control Improvements	$300,000	Additional funding needed to complete project
Annex Court Variable Air Volume Boxes Bldg Automation System Replacement	$200,000	Continue replacement of all the variable air volume controls, the existing system is beyond useful life
Jail Floodbuster Phase 2	$100,000	Continuation of the plumbing repairs for 3rd floor to stop inmate flooding
Employee Parking Garage Improvements (Continuation)	$100,000	Continue testing of building materials, develop scope and begin construction documents
Facility Assessment Survey	$50,000	Continue addition of exterior site data for facilities already loaded and add new building into the database
Architectural & Engineering Services	$300,000	Construction administraion services for existing projects and funding to develop future CIP project estimates.
Job Order Contracting (JOC) Program	$100,000	Continuation to utilitize the JOC progarm
Contingency	$300,000	
Facility Operations - Continuation Subtotal	**$3,850,000**	
Funding Totals	**$7,000,000**	

Department:	**Facility Operations**	**Allocation Year:**	**FY 2019**
Project:	**Facility Assessment - County Wide**	**Requested Amount:**	**$7,000,000**
		Approved Amount:	**$7,000,000**

Project Description

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

Purpose / Justification

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

Project Status

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

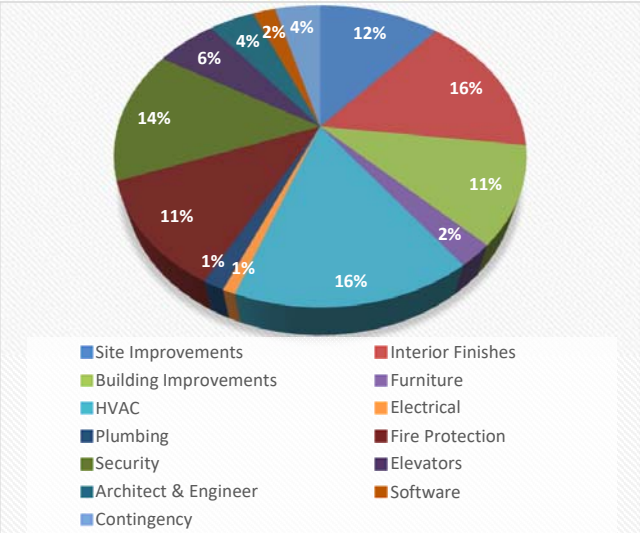
Net Impact on Operating Budget

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

Funding Category	Approved FY 2019 Funding			
	Prior Year(s) Expense	FY 2018 Carryover	Approved Funding	Total Budget
Technology/Equipment	$0	$0	$3,620,000	$3,620,000
Consulting and A/E Services	$0	$0	$300,000	$300,000
Construction	$0	$0	$730,000	$730,000
Contingency	$0	$0	$300,000	$300,000
Total	**$0**	**$0**	**$4,950,000**	**$4,950,000**

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment	$3,620,000	$0	$0	$0	$0	$3,620,000
Consulting and A/E Services	$300,000	$800,000	$800,000	$800,000	$800,000	$2,700,000
Construction	$2,780,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000	$15,380,000
Contingency	$300,000	$500,000	$500,000	$500,000	$500,000	$1,800,000
Total	**$7,000,000**	**$5,500,000**	**$5,500,000**	**$5,500,000**	**$5,500,000**	**$23,500,000**

Project Budget 2019	
Site Improvements	$800,000
Interior Finishes	$1,090,000
Building Improvements	$730,000
Furniture	$170,000
HVAC	$1,100,000
Electrical	$60,000
Plumbing	$100,000
Fire Protection Security	$800,000
Elevators	$1,000,000
Architect & Engineer	$400,000
Software Contingency	$300,000
	$150,000
	$300,000
Total Project Budget	**$7,000,000**



2019 CIP Security Projects

CIP Project Name	Project Estimate	Description of Project
Security Governance New Projects		
Central Permit Security Improvements	$130,000	This project includes additional site lighting, IP cameras, duress alarm, intercoms station for loading dock and partition improvements for departmental storage in the basment of Central Permit Facility.
Jail Cameras	$500,000	Additional scope to needed to complete the demolition of the old analog camera system, additional integration programming for the Programmable Logic Control system and upgrade the console workstations in Central Control.
Security GovernanceSubtotal	**$630,000**	
Funding Totals	**$630,000**	

Department:	**FAS**	**Allocation Year:**	**FY 2019**
Project:	**Security Improvements**	**Requested Amount:**	**$200,000**
		Approved Amount:	**$130,000**

Project Description

These funds provide for the development and implementation of personnel, property, and information related security improvements. 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 perceived threats. The Security Improvements Initiative coincides with the development of a formal recommending body that identifies, assesses, and prioritizes threats faced by the County. Threats will be mitigated through the development of appropriate strategies. 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 participate.

Project Status

This includes the first round of recommendations from the Security Governance Committee in 2018.

Net Impact on Operating Budget

The ongoing operating impact of these projects is negligible.

Funding Category	Approved FY 2019 Funding			
	Prior Year(s) Expense	FY 2018 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$130,000	$130,000
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	**$0**	**$0**	**$130,000**	**$130,000**

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	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Contingency	$0	$130,000	$0	$0	$0	$130,000
Total	**$0**	**$130,000**	**$0**	**$0**	**$0**	**$130,000**

Project Budget 2019	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$130,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$0
Other	$0
Total Project Budget	**$130,000**

Department:	**Sheriff**	**Allocation Year:**	**FY 2019**
Project:	**Jail IP Camera Phase 5**	**Requested Amount:**	**$500,000**
		Approved Amount:	**$500,000**

Project Description

Additional scope to needed to complete the demolition of the old the analog camera system, additional integration programming for the PLC system and upgrade the console workstations in Central Control.

Purpose / Justification

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

Project Status

Phase 4 completed in 2018. Phase 5 started in 2019.

Net Impact on Operating Budget

Project will increase safety which could lead to reduced risk exposures.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	New 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 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$500,000	$0	$0	$0	$0	$500,000
Consulting and A/E Services		$0	$0	$0	$0	$0	$0
Construction		$0	$0	$0	$0	$0	$0
Contingency		$0	$0	$0	$0	$0	$0
Total		**$500,000**	**$0**	**$0**	**$0**	**$0**	**$500,000**

Project Budget 2019	
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**

2019 CIP Information Technology Projects - Recommended

CIP Project Name	Project Estimate	Description of Project
Information Technology Projects		
Voting Equipment Replacement	$560,000	
Audio Visual Equipment Replacement	$100,000	
Archival Preservation of Historical County Board and Vital Record Books	$86,000	For preservation only.
Justice Archive/Storage	$40,000	
Information Technology Subtotal	**$786,000**	
Funding Totals	**$786,000**	

Department:	**FAS**	**Allocation Year:**	**FY 2019**
Project:	**IT Initiatives**	**Requested Amount:**	**$786,000**
		Approved Amount:	**$786,000**

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 projects via discussions with project managers, departmental liaisons, and Facility Operations.

Purpose / Justification

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

Project Status

All initiatives will be completed during FY 2019.

Net Impact on Operating Budget

These projects will have a positive net impact on the operating budget, as new equipment and cloud-based initiatives lower energy consumption and maintenance requirements.

Funding Category		Approved FY 2019 Funding			
		Prior Year(s) Expense	FY 2018 Carryover	New Funding	Total Budget
Technology/Equipment		$0	$0	$786,000	$786,000
Consulting and A/E Services		$0	$0	$0	$0
Construction		$0	$0	$0	$0
Contingency		$0	$0	$0	$0
Total		**$0**	**$0**	**$786,000**	**$786,000**

Funding Category		Projected Cash Flow/Future Requests					Project Total
		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Technology/Equipment		$786,000	$0	$0	$0	$0	$786,000
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		**$786,000**	**$0**	**$0**	**$0**	**$0**	**$786,000**

Project Budget 2015	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$786,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$0
Other	$0
Total Project Budget	**$786,000**

2019 CIP Other Projects - Recommended

CIP Project Name	Project Estimate	Description of Project
Other Projects		
Crisis/Wellness Care Drop-Off Center Study	$100,000	LCHD/CHC Crisis Care Respite Bed Expansion
Other Projects Subtotal	**$100,000**	
Funding Totals	**$100,000**	

Department:	**Health**	**Allocation Year:**	**FY 2019**
Project:	**Crisis/Wellness Care Drop-Off Center Study**	**Requested Amount:**	**$100,000**
		Approved Amount:	**$100,000**

Project Description

Issue a Statement of Interest (SOI) to hire professional architectural/engineering services firm to assess the physical facility review for expansion of respite beds for police drop off. The site location may include renovation/addition/new construction/lease options.

Purpose / Justification

Professional Services are needed to develop and evaluate options for LCHD Respite Bed Expansion related to providing law enforcement a jail and emergency department deflection through the expansion of a police drop-off crisis resource in Lake County. In addition to a respite bed, persons attend daily groups on effective ways to cope with symptoms or situation, recover from crisis, be seen by a psychiatrist, and treated with medication, if appropriate.

Project Status

This project will be completed in FY 2019.

Net Impact on Operating Budget

If the Crisis Center is built there will be operating cost to staff and maintain the center. The study will determine these costs.

Funding Category	Approved FY 2019 Funding			
	Prior Year(s) Expense	FY 2018 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$100,000	$100,000
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	**$0**	**$0**	**$100,000**	**$100,000**

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	$0	$100,000	$0	$0	$0	$100,000
Construction	$0	$0	$0	$0	$0	$0
Contingency	$0	$0	$0	$0	$0	$0
Total	**$0**	**$100,000**	**$0**	**$0**	**$0**	**$100,000**

Project Budget 2019	
Feasibility Study / Programming	$100,000
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	$0
Other	$0
Total Project Budget	**$100,000**

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

2019 Approved Budget

LakeCounty

FY2019 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 County Board will officially accept an estimated tax levy for the new fiscal year no later than the September Board meeting of the fiscal year that immediately precedes the new fiscal year.

5. 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 (FAS). 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.

6. The budget will continue to provide for adequate maintenance of capital plant and equipment and for the orderly replacement of equipment.

7. 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.

8. The County will continue to maintain a financial system with statutory budget control to ensure adherence to the budget.

9. The FAS will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

10. 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.

11. 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 through 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. For the purpose of developing the FY2019 budget, there will be a property tax levy freeze. Additional levy, as a result of the CPI increase, will not be taken. However, the FY2019 budget will include growth from new property.
5. All user charges and fees will be reviewed on a regular basis with all fees reviewed within a five-year cycle, and where appropriate adjusted to a level related to the cost of providing the services, subject to State statutes.

C. Capital Improvement Policies

1. The County will make all capital improvements in accordance with an adopted capital improvement program.

2. The County will develop a five-year plan for capital improvements and update it annually.

3. The County will enact an annual budget in appropriate County funds based on the five- year capital improvement plan. Capital expenditures funded from revenue in the current year's budget will be included in the annual budget request. Capital expenditures funded from reserves, bond funds and other one-time money will be presented in a separate emergency appropriation that will be considered and approved concurrent with the annual budget document. This "smoothes" the operating budget and provides for better historical perspective.

4. The County will coordinate development of the capital improvement budget with development of the operating budget. Any additional operating costs associated with new capital improvements will be projected and included in operating budget.

5. The County will strive to maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.

6. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This will include determining the least costly financing method for all new projects.

7. The capital improvement funding requests will be evaluated against criteria established in the most current policy on capital improvements.

D. Debt Policies

1. The County will limit long-term borrowing to capital improvements that cannot be financed from current revenues.

2. When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset.

3. Total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation.
4. The County will not use debt for current operations.

5. The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will continue full disclosure on every financial report and bond prospectus.

E. Accounting, Auditing and Financial Reporting Policies

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

II. BUDGET SUBMITTAL POLICIES

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

A. A *status quo* budget, defined as no new positions and a total amount of no more than the target budget (as defined by the budget instructions), shall be submitted by departments/agencies/offices. If there are contractual and/or mandatory increases above this target, departments/agencies/offices will be required to submit a reconciliation of the increases. FAS will provide a template for this reconciliation as a part of the budget instructions. 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. In an effort to continuously evaluate opportunities to provide services more efficiently and cost-effectively, it is expected that all County departments, agencies, and offices will evaluate their operations (including the need to fill vacant positions) as a part of the budget process and throughout the course of the fiscal year.

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 New Program if it is a new service/product offering not currently provided/owned by the Department/Agency/Office.

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

- ***Replacement/Upgrade***
  A request will be considered a Replacement/Upgrade 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/Agencies/Offices 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. New, Expanded, or Board Member Program Requests will be accepted and must include sufficient justification for review. Board Member Program Requests must be voted on individually.

D. New or expanded program requests must be accompanied by an adequate justification and be included in the budget request as a separate package. FAS will provide detail, as a part of the budget instructions, of what should be included in the justification. FAS will not accept requests that do not include sufficient justification for funding.

E. Department/Agency/Office Heads are encouraged to review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the department and any alternative to refilling the vacant position.

III. BUDGET POLICIES BY FUND TYPE

A. Property Tax Funds (Excluding Special Service Areas)

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

2. For all Property Tax Funds, the total of all unallocated fund balances is to be maintained in an amount equal to 1.5 months of cash flow needed for operations based on the current fiscal year budget plus an amount equal to 15% of the total of all Property Tax Fund's current fiscal year budget/appropriation, except that the 15% requirement does not apply to the FICA, IMRF and the Risk Management & Liability Insurance Fund. The reserve funds may be used only in accordance with the Reserve Fund Balance Policy below. Each year, following

the completion of the audit, amounts available beyond these and other designated reserves shall be swept and used for projects identified in the annual capital improvement program or other one-time expenses.

3. In addition to adequately budgeting for all planned expenditures, the annual budget shall include an undesignated contingency within the General Operating Expense budget. This undesignated contingency shall not be less than $250,000 for personnel related costs and $300,000 of non-personnel related costs.

4. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Submittal Policies (Section II.C). Renewals of state or federal grants shall receive the closest possible scrutiny.

5. If program funding from any non-County sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated. Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars, 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 of the Financial & Administrative Services Committee (F&A). 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. 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 F&A (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 FAS 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 F&A 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 FAS.

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 Public Works Department will maintain a schedule of rates and charges sufficient at all times to pay operational, 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), Health-Life-Dental 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 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 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 to 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, 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 operational and maintenance costs, as well as 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

LakeCounty

Glossary And Acronyms

2019 Approved Budget

LakeCounty

GLOSSARY OF TERMS

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.

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.

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.

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.

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
NPR: New Program Request
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