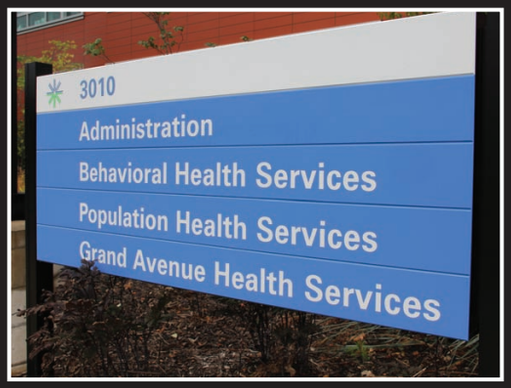

APPROVED 2013 ANNUAL BUDGET

LAKE COUNTY, ILLINOIS

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

County of Lake

Illinois

For the Fiscal Year Beginning

December 1, 2011

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the County of Lake, Illinois, for the Annual Budget beginning December 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. The County believes this current budget continues to conform to program requirements and will be submitting the Adopted budget for FY2013 to GFOA to determine its eligibility for another award.

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Transmittal Letter

2013 Approved Budget

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

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

Re: Fiscal Year 2013 Budget Letter of Transmittal

We are pleased to present the FY2013 Adopted Budget.

The County Board approved a $485 million balanced budget for fiscal year 2013 that is $2.6 million less than last year's budget, and $19.4 million less than it was in 2009 (prior to the recession).

In an effort to reduce the tax burden on property taxpayers, the County Board voted to freeze the property tax levy for existing properties. What that means is that under state law, local governments can levy the same as the previous year, plus the CPI (consumer price index), or 5%, whichever is less. The Board could have increased the tax levy by 3% (this year's CPI, or $4.4 million), but voted to not take that amount. It's important to remember that Lake County's portion of the tax bill is only 7%. The rest goes to other taxing bodies including cities, villages, townships, and schools (which get the biggest piece – 68%).

The rapid decline in revenue seen in budgets of previous years has halted and revenues are stabilized and in some instances increasing. While no significant economic reductions are anticipated for 2013, the adopted budget reflects the new reality of a flat economy and continues the County's long standing approach to adopting a conservative budget that is sustainable into the future.

As has been the case for a number of years, actions by the State of Illinois continue to have a negative impact on the County budget. In 2012, as part of the State's budget process, the State redirected the County's entire portion of the inheritance tax. On average, this represents a $2 million annual diversion of revenue. In addition, the County was recently notified that a key business tax, PPRT, would be reduced 15% as the State has failed to properly fund certain refund accounts for a number of years, and in 2013 intends to redirect money to this purpose. This is in addition to the shifting of a portion of these funds to State expenditures that occurred in 2012. Additionally, a State grant that has covered a portion of the cost of election judges has been eliminated, costing the County approximately $200,000 depending on election staffing.

LAKE COUNTY VALUES:

Fiscal Responsibility
Uphold fiscal integrity, make decisions based on long-term impacts, and maintain sound and prudent financial operations, including: a balanced budget, strong reserves, and AAA financial rating, while maintaining a commitment to honesty, reliability and accountability for all our actions.

Exceptional Customer Service
Deliver cost-effective, efficient and high quality services, placing a high value on professionalism, responsiveness and courtesy to customers.

Leadership
Enhance communication, interaction and cooperation with residents, businesses, other governments, and stakeholders by engaging and involving the public that leads to an improved regional focus.

The County continues to be challenged to do more with less and it's important that we look for more opportunities to improve efficiencies and reduce expenses.

The County's investment in our infrastructure, particularly in energy efficiency, continues to pay dividends. Once again, the combination of improving infrastructure, improved sourcing and a generally favorable market combined to result in another significant reduction in the energy budget from $6.3 million to $5.0 million.

Other County policies are producing positive financial results. As was the case last year, the County continues to do very well with insurance costs. The budgeted line item for risk claims is once again reduced, from $5.7 million to $4 million through aggressive claim management and sound risk prevention strategies. In addition, health insurance is trending well below national averages, increasing at just 2.5% due in part to the County's wellness programs.

Even during the recent fiscal challenges, the County has recognized the importance of maintaining infrastructure by spending the necessary dollars for maintenance to avoid larger costs in the future. This budget continues the practice of investing in the physical plant needs of the County, as well as investing in the County's infrastructure, including the IT infrastructure. Continuing the investment made in 2012, the 2013 budget allocates an additional $2.5 million of debt capacity to address the future building needs. This budget also continues the long standing practice of protecting the County's physical infrastructure through funding needs as identified in the facility assessment.

Reflecting the County Board's strategy of investing in the County's critical infrastructure, the 2013 budget includes funding to address important needs of the Court system. Lake County's growing population has placed a huge demand on the court system, and the County currently has a shortage of courtrooms and facility constraints to meet this demand.

After studying this issue for several years, the County Board approved an extensive courts expansion project that includes operational enhancements and adding new courtrooms. These changes will meet the system's growing demands and postpone the need for additional jail beds through the year 2030 and beyond, as well as provide for more efficient delivery of justice.

This project is part of a larger $120 million capital improvement plan that also includes improvements to the Vernon Hills Juvenile Justice Center and completing renovations to the County Administrative Tower, including an energy retrofit.

The County planned and saved for this project, and will pay for it using about 30% cash, or $34 million, and borrow (bond) approximately $90 million when additional funds are necessary, keeping Lake County's overall debt extremely low. The full amount of the anticipated annual bond payment has been included in the 2013 budget.

While the annual budget appropriation totals $485.2 million, it should be noted that actual County expenditures will be significantly less, totaling $408.6 million. This is because the County uses internal funds to account for expenditures such as insurance costs. As we transfer money between departments and these separate funds, budgetary rules require the County to record this as appropriated even though these dollars are just moved internally between County funds. Most Lake County functions are funded within the Property Tax Operating budget. The budget for these funds totals $320,921,271.

As directed in County Board approved policies, Lake County continues to manage taxpayer resources in a fiscally conservative manner. A complete copy of our budget policies is included in the 2013 proposed budget. As a result of these long standing policies and practices, Lake County remains on solid financial footing and continues to enjoy AAA rating from both Moody's and Standard and Poor's.

Budget Summary

Notable changes in expenditures include:

- Excellent healthcare claims experience on the part of County employees and retirees has resulted in another year of minimal increase (2.5%) in healthcare costs.
- A wage increase for personnel is included in the FY13 budget. Non-union employees went without raises in 2010 and 2011 and received a modest increase in 2012.
- Due to favorable claims experience, the recommended budget reduced the amount budgeted for non-health insurance claims.
- The adopted 2013 Public Works budget is down 14.7% due to the natural fluctuation in planned capital projects.
- Six full-time positions and one seasonal position are reinstated in the 2013 recommended budget due to increased workload in key areas.
- Due to investments in efficiency as well as favorable pricing, the utility budget is once again decreased.
- A strategic partnership with a private management company will result in the expenditure of County funds at Winchester House below 2012 levels.
- Investments continue in our infrastructure, including our IT infrastructure.

Notable changes in revenues include:

- The 2013 budget does not include inheritance tax revenue, a loss of $1.2 million compared to the 2012 budget.
- Continued modest recovery in economically-sensitive revenues (sales and income) are forecasted in those revenue streams in the 2013 budget.
- Personal Property Replacement Tax is projected to decline by approximately 15% ($470,000) in 2013 because of the State's refund fund establishment.
- Charges for service (licenses, permits, fees, etc.) are generally flat or declining in the 2013 budget to reflect the current trend of activity.
- Inclusion of foreclosure revenue in the Sheriff's budget.

Appropriations Analysis of All County Funds

The following chart shows the FY2013 Adopted Budget compared to the FY2012 Approved Budget:

Fund Type	FY2012	FY2013	% Change
Property Tax - Operating	316,726,654	320,921,271	1.32%
Property Tax - Capital	12,799,500	12,381,837	-3.26%
Special Revenue	62,417,015	61,268,786	-1.84%
Debt Service	5,800,601	5,834,224	0.58%
Internal Service	43,739,506	45,194,706	3.33%
Enterprise	45,917,570	39,161,885	-14.71%
Special Service Areas	407,819	406,927	-0.22%
	487,808,665	485,169,636	-0.54%

Debt Service

There was no new debt issued during 2012. The principal balance of the bond issues outstanding at the end of fiscal year 2012 will total $82,955,000. This includes:

- $940,000 for the 2005 general obligation bonds for the Radio System Improvements;
- $30,605,000 for the 2008 general obligation bonds for the Central Permit Facility, Health Department Building and East Branch Court projects; and
- $31,410,000 for the 2010 general obligation bonds and $20,000,000 for the 2011 general obligation bonds for County road improvements

Debt service payments in fiscal year 2013 for the four bond issues total $5,822,658. This includes:

- $485,330 for the 2005 GO bonds;
- $2,781,994 for the 2008 GO bonds;
- $1,593,134 for the 2010A Taxable GO bonds; and
- $962,200 for the 2011A GO bonds.

Property Tax Revenue

The 2012 Equalized Assessed Value of the county for FY2013 levy determination is estimated at $25,047,959,247. This estimate is a 6.23% decline compared to the prior year actual EAV. This decrease continues three years of decline (1.04% decrease in 2009, 4.93% decrease in 2010, and 6.88% decrease in 2011). Based on the "truth in taxation" calculation for the property tax funds, the County could have increased the current extension by a 3.57% overall increase, a combination of both the CPI growth on existing property (3%) as well as new property appearing on the tax rolls for the first time (0.57%). However, the County Board decided to forego the allowable CPI increase. By taking this action, the Lake County portion of the property tax bill on a $200,000 home will stay roughly the same depending on the change in assessed value of the home. As always, it should be noted that individual taxes for a particular property will not necessarily increase by the tax levy increase. This is due to the overall change in assessed value throughout the county. Each property must be analyzed individually to assess the increase in tax liability and factors affecting that increase.

The total levy recommended for FY2013 is $148,834,530. The County portion of a taxpayer's bill is expected to be 7% or less of the total taxes owed. Although all taxes are paid to the County Collector, the vast majority of funds are distributed to other taxing bodies.

Corporate Capital Improvement Program

The FY2013 capital budget is funded from a significant fund balance sweep from 2011. After meeting the Board approved fund reserve policies, the fund sweep from the FY2011 budget is just over $30 million. A list of recommended CCIP projects for FY2013 is provided in the Corporate Capital Improvement section of this document.

Significant projects for 2012 include:

- An investment of $5.2 million in jail infrastructure projects including improvements for intake/booking areas, kitchen improvements and elevator repairs.

- Enhancements to the County's Oracle ERP including the implementation of an inventory management and work order system.

- Continued funding for infrastructure needs as identified in the facility assessment process.

A more complete description of this program is provided in the Capital Improvement Program section of this document.

Strategic Plan

The County Board adopts a Strategic Plan every two years. The plan includes not just goals but also strategies and actions in support of these goals. These goals then translate into specific departmental initiatives and priorities, funded in the annual operating and capital budgets. Alignment with these goals is also a strong factor when considering new program requests from departments during the annual budget process.

Throughout the year, departments from across the County meet in functional working groups on each of these goals as the achievement of these goals requires the efforts of multiple departments. On a regular basis, the County reports progress to the Board in support of the Board's goals. The latest annual progress reports, as well as the current strategic plan, are available on the County website.

Following the seating of a new Board in December of 2012, in 2013 the Board will once again engage in a process of updating the Strategic Plan. As part of this effort, the Board will engage the public and give residents a voice in the process. Lake County is holding five community forums across the county to engage in meaningful dialogue with residents and stakeholders. Residents will have an opportunity to help shape important policy and decisions, and influence where the County will focus its resources. The Lake County Board will thoughtfully consider this input as it reviews its long-term strategic plan. The Board will adopt its final plan in May and it will be used by County departments to guide budget and policy decisions.

Recognition

Lake County has AAA credit ratings from Standard & Poor's and Moody's Investors Services. Bond ratings are based on a thorough analysis of fiscal policy, debt management, the balance of revenues with public spending, and current and long-term fiscal outlook. The fact that Lake County has maintained its AAA rating, the highest possible credit score given to governments, is a testament to the prudent financial management of the County Board and staff. In the most recent rating of the Series 2011 GO Bonds, the rating agencies highlighted the County's developed economic base, well-managed financial operations and strong performance which provide financial flexibility, and manageable debt burden as the rationale for the outstanding rating.

Lake County has been recognized for its financial management by the Government Finance Officers Association with the presentation of the "Certificate of Achievement for Excellence in Financial Reporting" for Lake County's Comprehensive Annual Financial Report and the "Distinguished Budget Presentation Award" for meeting the highest principles of governmental budgeting.

Budget Process

Lake County operates on a December through November fiscal year, so the FY2013 budget became effective on December 1, 2012. The Board reviewed the FY2013 recommended budget at Special Call meetings on October 16 and October 17, and at the County Board meeting on Tuesday, November 20.

We'd like to express our appreciation to all Elected Officials, Departments Heads and their staff, as well as staff from Communications for their efforts in putting together this budget. In particular, we'd like to thank Mike Gavin, Anita Patel, Mary Stevens, Chris Creighton, Sabrina Cotta and Patrice Sutton Burger.

Respectfully submitted,

Barry Burton
County Administrator

Gary Gordon
Director of Finance and Administrative Services

Additional copies of this document are available for download on the County's website at www.lakecountyil.gov//finance/budget.

Budget Summary

2013 Approved Budget

Budget Document

This budget document provides background information about Lake County as well as financial and statistical information regarding the FY2013 budget. The budget is presented by fund type and related functional department. An overall budget summary sheet is provided first. The summary is supplemented with additional revenue and expenditure exhibits providing additional detail. In subsequent sections, a budget overview sheet with an overall summary of expense and revenue amounts, personnel count history, and statements of purpose and significant changes in the FY2013 budget are included for each department. Performance indicators are also included for most departments.

It is important that County Board Members and county residents have confidence that the details underlying the budget are based on sound analysis and consistent policy. To that end, the County Board adopts budget policies annually to serve as the basis for the preparation of the budget. The budget policies guide the staff in preparation of the detailed budget document. The policies are included in the Budget Process and Policies section.

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Profile of Lake County

Lake County is located in the northeast corner of Illinois, midway between the cities of Chicago, Illinois and Milwaukee, Wisconsin. The County's 457 square miles of land contains a mixture of urban and rural communities. The County borders Lake Michigan lakefront to the east, and runs north to Wisconsin, west to the chain of lakes, and south to the Cook County border. The County has a population of 703,462 and is the third largest county in Illinois. The County consists of 219 taxing districts as identified in the following table.

Taxing District	Quantity
Colleges	3
County	1
School Districts	51
Fire Protection Districts	23
Forest Preserve	1
Library Districts	15
Municipalities	52
Park Districts	21
Townships	18
Other	34

Source: Lake County Clerk

There are unincorporated areas in 17 of the 18 townships, with a total population of 82,520 and 33,575 total housing units.

Lake County was created by the Illinois legislature in 1839 and operates under a County Board form of government. Policy-making and legislative authority are vested in 21 board members (down from 23 in FY2012) elected from individual districts. The County has a broad mix of residents and provides high quality services tailored towards meeting the needs of its customers in a timely and cost effective manner. From addressing traffic congestion and balancing growth to providing elderly care and promoting healthy and safe communities, every elected official and employee specializes in providing customer service to the residents of Lake County.

Economic Condition and Outlook

The economic condition and outlook for the County is showing signs of a modest recovery. Lake County's tax base and a healthy business community continue to provide the County with the financial strength needed to support the service and capital needs that County residents require. The County continues to enjoy healthy median income and home ownership levels, as well as a solid residential, commercial and industrial base as indicated in the following tables.

- Demographics

A demographic profile of the County is provided in the following table.

	2010 Census	2000 Census	Change 2000 to 2010	
Total Population	703,462	644,599	58,863	9.13%
White Population	528,204	516,189	12,015	2.33%
African American Population	49,033	44,741	4,292	9.59%
Asian Population	44,358	25,103	19,255	76.70%
Latino Population	139,987	92,716	47,271	50.98%
Median Age	36.7	33.8	2.9	8.58%
Number of Households	241,712	216,297	25,415	11.75%
Average Household Size	2.82	2.85	-0.03	-1.05%
Median Household Income	$78,423	$66,973	$11,450	17.10%
Number of Housing Units	260,310	226,012	34,298	15.18%
Educational Attainment:				
~Less than 9th grade	27,323	23,819	3,504	14.71%
~9th to 12th grade, no diploma	25,204	29,640	-4,436	-14.97%
~High school graduate (includes equivalency)	93,492	85,056	8,436	9.92%
~Some college, no degree	86,000	84,499	1,501	1.78%
~Associate degree	25,877	21,525	4,352	20.22%
~Bachelor degree	106,871	95,750	11,121	11.61%
~Graduate or professional degree	71,809	57,976	13,833	23.86%

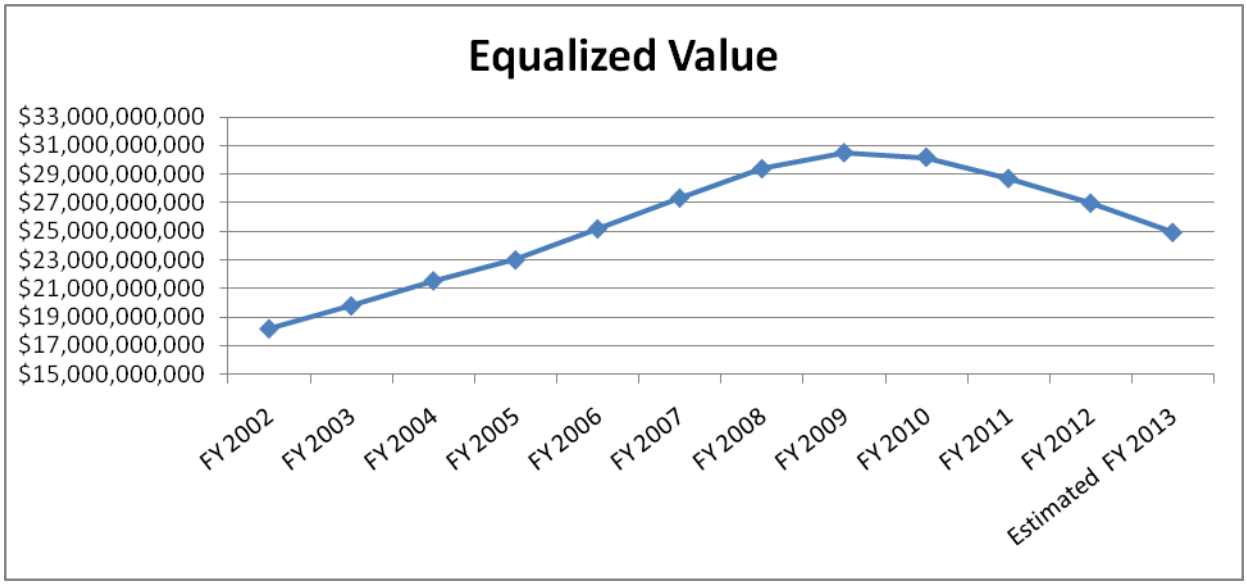
Source: U.S. Census Bureau

Median Household Income			Homeownership Rate	
Lake County:	$78,948		Lake County:	78.4%
Illinois:	$55,735		Illinois:	69.2%
U.S.:	$51,914		U.S.:	66.6%

Source: U.S. Census Bureau

- Property Values

The County's equalized value is estimated to decline by 6.23% in fiscal year 2013 after declining 6.88% in FY2012 and 4.93% in FY2011.



- Industry Trends

The County has a varied manufacturing and industrial base that adds to its relative stability. Business activity within the County is diverse, including the only Navy basic training base in the United States, an amusement park, and numerous manufacturing firms, real estate developers, retail stores and service providers. The County's top ten principal employers are listed in the following table. This information includes both the number of employees and the percent of County employment for each organization.

Rank	Employer	Employees	% of Total County Employment
1	Department of The Navy	26,200	7.30%
2	Abbott Laboratories	13,000	3.62%
3	Aon/Hewitt Associates	4,700	1.30%
4	Baxter International Inc	4,500	1.25%
5	Motorola (tie)	3,500	0.97%
5	Discoverer Financial Services (tie)	3,500	0.97%
6	Vista Hospital	2,850	0.79%
7	Lacosta Facility Support Services	2,800	0.78%
8	Lake County	2,463	0.68%
9	HSBC	2,300	0.64%
10	Condell Medical Center	2,000	0.55%

Source: Lake County Partners Report as of September 1, 2012 and Lake County

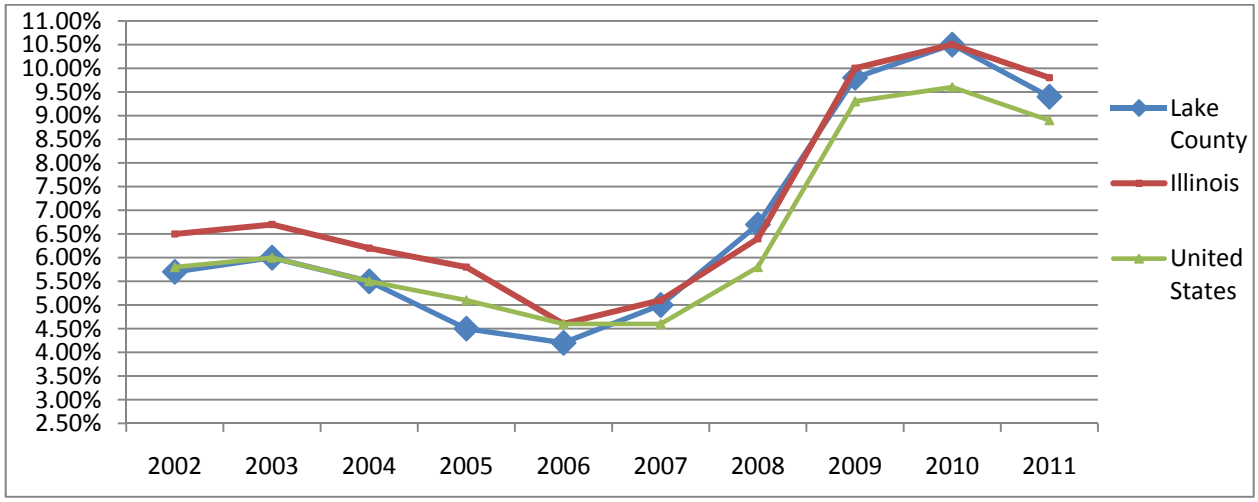
The following table is a list of the County's top ten taxpayers and the type of business for each organization.

Rank	Taxpayer	Type of Business
1	Abbott Laboratories	Pharmaceuticals - Hospital Supplies
2	The Mills Corporation	Retail Outlet Mall
3	Baxter Healthcare Corp	Pharmaceuticals
4	Discover Properties LLC	Real Estate Brokerage
5	Midwest Family Housing LLC	Real Estate Development
6	Arden Realty Inc	Real Estate Landlord
7	JBC Funds Parkway North LLC	Real Estate Services & Advisory
8	HP Woodlands Falls II Inc	Real Estate Development & Investment Firm
9	Walmart Stores Inc	Discount Department Store
10	Long Ridge Office Portfolio	Non-Residential Building Operator

Source: 2011 Lake County Comprehensive Annual Financial Report

- Unemployment Trends

The County's unemployment rate as compared to the state and national average are shown below. After peaking in 2010, it declined slightly to 9.4% at the end of 2011.



Source: Illinois Department of Employment Security

Budgeting Practices

The County's budget policies are located in the Budget Process and Policies section. In conformance with those policies, the County employs certain methodologies used to develop estimates of future revenues and expenses. Lake County covers a wide range of areas and services. For example, Lake County has densely populated urban areas, small unincorporated areas, as well as large areas of forest preserves, and open space. County services include not only law enforcement and public works, but also services as varied as a complex court system and skilled nursing facility. Therefore, preparing revenue budgets and projections requires the County's finance staff to work closely with, and rely heavily on, the expertise of the various departmental and functional staff in developing the numbers. In addition to relying on departmental expertise, projections are based on global economic indicators, opinions of generally accepted organizations such as the Illinois Municipal League, changes in legislation, and historical trend analysis.

Revenues

In general, the County's revenues fall into the following five categories: transactional, economic, grants, property tax, and other. A description of each follows. A more detailed description of the County's revenue can be found in the Discussion of Major Revenues section.

- Transactional revenues are those which are generated on a per transaction basis for activity that occurs throughout the year. Examples include various court fees and fines such as docket fees and traffic costs.

  Budget projections are based initially upon past history – both the dollar amount and the number of transactions, recent trends, fee changes and any changes or anticipated changes in state legislation. Initially, the department prepares the estimates and then they are reviewed and often adjusted by County staff after further discussion with the department.

- Economic revenues are those which depend upon the condition of the local and state economy. Examples include State Income Tax and Building Permit Fees. Budget projections are made based upon a review of the trending from the last five years and the general economy at the time of budget preparation. The impact of the current economic situation is detailed in the Discussion of Major Revenues later in this section.

- Grant revenues are those which come from state, federal, nonprofit, or other sources for a specific, restricted purpose. Grant revenues are determined on an individual basis based upon recent history and anticipated awards for the future and are, generally, not based on economic conditions.

- Property tax revenues are determined based upon the requirements of Illinois legislation. The amount is impacted by the consumer price index for the most recent calendar year

and the value of new growth. The County's Finance staff works closely with the Office of the Chief County Assessor in cooperation with the County's townships, the Planning, Building, & Development Department, and the County Clerk's Office to develop the revenue estimates.

- Other revenues include reimbursement revenues - where the County is reimbursed for services provided at a rate as determined by the government (e.g., federal or state) that is reimbursing the County. These revenues include Illinois Public Aid Reimbursements, where the County is reimbursed for services provided to patients at both the Health Department and Winchester House (the County's skilled nursing facility) at a state or federally determined rate. Various other revenue types are also included within the other revenues category. Examples include transfers from other funds and interest income.

  The budgets for these revenues vary, but are largely determined either by a known or anticipated reimbursement rate – such as the Public Aid rate determined by the State, or known and anticipated interest rates at the time of budget preparation.

Expenses

The County uses various methodologies for projecting expenses. In addition to working with the departments as described above during the budget preparation process as well as throughout the fiscal year as needed, the County anticipates expenses based on the following criteria:

- Inflationary increases such as those for utility and health care costs - In general, the County estimates utility and health care costs based upon recent years' history and expected increases based upon the County's understanding of the utility and health care marketplaces.

- Payroll increases – This area includes a review of contractually obligated wage increases, non-labor wage increases, and any anticipated increases in benefit costs, such as FICA, health insurance, and pensions.

- Increases in costs for commodities & services – The costs for commodities and services are reviewed on an annual basis. Examples of commodities include office supplies or other goods that are routinely purchased each fiscal year. Examples of services include software maintenance and support services as well as medical services for county jail inmates. As a part of the budget process, the County, in cooperation with departments, identifies and budgets for anticipated commodity and service cost increases accordingly. These will include contracts with an annual or periodic increase in the price of the goods or services to be provided.

- Changes in types or levels of services provided – In working with various departments, the County identifies areas where there is a change in the services provided, an increase or decrease in the level of services, an addition or deletion of a service, or other change.

- Staffing changes – Personnel costs are determined by evaluating increases or decreases in staffing, identifying positions that will be held vacant and/or held unfunded for all or part of the fiscal year, and analyzing anticipated salary changes for promotion.

- New or expanded program requests – During budget preparation, County departments may request new programs (e.g., a new function in a particular department or a new position in an existing department that is not mandated by state law) as well as request the expansion of existing programs that may not be required, but desired by the department. As with other areas, the County reviews each request and identifies the budget impact. The projected impact for each new request as well as a recommendation to fund or not fund each request is presented to the County Board as part of the County Administrator's recommended budget. There is a chart summarizing the new or expanded program requests at the end of this section.

- Debt financing – Changes in debt financing are based upon the addition or retirement of debt. Fixed debt schedules are used to guide the debt service budgets. These schedules are reviewed by the County with the relevant departments as part of annual budget preparation.

Budget Summary Exhibits

The following pages of this section include these exhibits:

- Fiscal Year Budget Overall Summary
- Approved Budget without Double Appropriations
- Reserve Analysis (Fund Balances)
- All funds revenue graph and table by type of fund, fund, and category
- Discussion of Major Revenues
- All funds expenses graph and table by type of fund, fund, and category
- Authorized positions history graph and table
- New or expanded programs requested

Lake County, Illinois
FISCAL YEAR 2013 BUDGET
OVERALL SUMMARY

"Approved"

	FUNDS	Appropriation	Revenue	Levy	Cash	LEVY CHANGE PERCENT	LEVY CHANGE DOLLARS	EST RATE	MAX RATE
Governmental Funds	**PROPERTY TAX**								
	OPERATING								
	Corporate	163,297,971	105,829,595	63,715,636	-6,247,260	13.58%	7,619,707	0.254	N/A
	F.I.C.A.	12,087,929	1,963	10,658,226	1,427,740	-7.21%	-828,083	0.043	N/A
	I.M.R.F.	19,937,151	1,379	17,763,711	2,172,061	-3.62%	-667,808	0.071	N/A
	Liability Insurance	7,140,432	833,843	4,821,579	1,485,010	-33.15%	-2,390,755	0.019	N/A
	Veteran's Assistance Commission	412,805	39,895	507,535	-134,625	-5.00%	-26,712	0.002	0.040
	Health Department	71,787,469	49,633,559	17,763,711	4,390,199	-15.82%	-3,339,043	0.071	0.150
	Stormwater Management	2,746,082	823,379	3,045,208	-1,122,505	14.00%	373,973	0.012	0.200
	Division of Transportation	19,522,949	4,907,457	13,703,434	912,058	-1.35%	-186,986	0.055	0.200
	Hulse Detention Center	6,101,131	3,183,202	2,791,440	126,489	4.50%	120,205	0.011	0.100
	Winchester House	17,189,775	14,157,767	1,015,069	2,016,939	26.67%	213,699	0.004	0.100
	Tuberculosis Clinic	697,577	133,635	761,302	-197,360	-5.00%	-40,068	0.003	0.150
	SUB TOTAL OPERATING	**320,921,271**	**179,545,674**	**136,546,851**	**4,828,746**	**0.63%**	**848,128**	**0.545**	**N/A**
			316,092,525						
	CAPITAL								
	Bridge Tax	3,773,212	19,032	3,739,729	14,451	0.00%	0	0.015	0.250
	Matching Tax	8,608,625	33,794	8,547,951	26,880	0.00%	0	0.034	0.050
	SUB TOTAL CAPITAL	**12,381,837**	**52,826**	**12,287,680**	**41,331**	**0.00%**	**0**	**0.049**	**N/A**
			12,340,506						
	TOTAL PROPERTY TAX	**333,303,108**	**179,598,500**	**148,834,531**	**4,870,077**	**0.57%**	**848,128**	**0.594**	**N/A**
			328,433,031						
	TRUTH-IN-TAXATION EFFECT:					**0.57%**			
	SPECIAL REVENUE								
	Probation Services Fee	1,774,851	2,002,930	N/A	(228,079)	N/A	N/A	N/A	N/A
	Law Library	501,933	417,750	N/A	84,183	N/A	N/A	N/A	N/A
	Children's Waiting Room	204,228	214,035	N/A	(9,807)	N/A	N/A	N/A	N/A
	Neutral Site Custody Exchange Fee	183,000	183,129	N/A	(129)	N/A	N/A	N/A	N/A
	Court Automation	1,225,731	1,303,009	N/A	(77,278)	N/A	N/A	N/A	N/A
	Circuit Clerk Electronic Citation	0	100,181	N/A	(100,181)	N/A	N/A	N/A	N/A
	Court Document Storage	2,511,060	630,008	N/A	1,881,052	N/A	N/A	N/A	N/A
	Recorder Automation	1,374,821	1,215,032	N/A	159,789	N/A	N/A	N/A	N/A
	Vital Records Automation	150,316	79,743	N/A	70,573	N/A	N/A	N/A	N/A
	GIS Automation Fund	730,000	730,592	N/A	(592)	N/A	N/A	N/A	N/A
	Tax Sale Automation	129,315	49,938	N/A	79,377	N/A	N/A	N/A	N/A
	Coroner Fees	134,556	105,114	N/A	29,442	N/A	N/A	N/A	N/A
	Motor Fuel Tax	10,851,476	10,851,476	N/A	0	N/A	N/A	N/A	N/A
	1/4% Sales Tax	32,044,953	32,044,953	N/A	0	N/A	N/A	N/A	N/A
	Solid Waste Management Tax	201,657	201,657	N/A	0	N/A	N/A	N/A	N/A
	HUD	4,323,613	4,323,613	N/A	0	N/A	N/A	N/A	N/A
	Workforce Development	4,927,276	4,927,276	N/A	0	N/A	N/A	N/A	N/A
	TOTAL SPECIAL REVENUE	**61,268,786**	**59,380,436**	**N/A**	**1,888,350**	**N/A**	**N/A**	**N/A**	**N/A**
	CAPITAL PROJECT								
	2008 Bond Construction Projects	0	0	N/A	0	N/A	N/A	N/A	N/A
	2010A Bond Road Construction Projects	0	82,790	N/A	(82,790)	N/A	N/A	N/A	N/A
	2011A Bond Road Construction Projects	0	37,345	N/A	(37,345)	N/A	N/A	N/A	N/A
	TOTAL CAPITAL PROJECT	**0**	**120,135**	**N/A**	**(120,135)**	**N/A**	**N/A**	**N/A**	**N/A**
	DEBT SERVICE FUNDS								
	2008 GO Bonds	2,784,494	2,781,994	N/A	2,500	N/A	N/A	N/A	N/A
	2010A Taxable GO Bonds	1,596,700	1,594,200	N/A	2,500	N/A	N/A	N/A	N/A
	2011A GO Bonds	965,200	962,200	N/A	3,000	N/A	N/A	N/A	N/A
	2005 GO Refunding Bonds	487,830	485,330	N/A	2,500	N/A	N/A	N/A	N/A
	TOTAL DEBT SERVICE	**5,834,224**	**5,823,724**	**N/A**	**10,500**	**N/A**	**N/A**	**N/A**	**N/A**
Proprietary Funds	**INTERNAL SERVICE**								
	H-L-D Insurance	**45,194,706**	**44,809,705**	**N/A**	**385,001**	**N/A**	**N/A**	**N/A**	**N/A**
	ENTERPRISE								
	Public Works	**39,161,885**	**40,000,530**	**677,060**	**(1,515,705)**	**N/A**	**N/A**	**Not County-Wide**	
	TOTALS:	**$484,762,709**	**$329,733,030**	**$149,511,591**	**$5,518,088**	**N/A**	**N/A**	**N/A**	**N/A**
Special Service Areas	**SPECIAL SERVICE AREAS**								
	SSA #8 Loon Lake	50,000	59	50,000	(59)	0.00%	0	Not County-Wide	
	SSA #12 Woods of Ivanhoe	21,546	46	21,500	0	0.00%	0	Not County-Wide	
	SSA #10 North Hills	78,583	56	71,481	7,046	-0.77%	-556	Not County-Wide	
	SSA #13 Tax Exempt A	126,318	155	128,000	(1,837)	0.00%	0	Not County-Wide	
	SSA #13 Taxable B	130,480	0	132,000	(1,520)	0.00%	0	Not County-Wide	
		406,927	**316**	**402,981**	**3,630**				
	GRAND TOTAL	**$485,169,636**	**$329,733,346**	**$149,914,572**	**5,521,718**				
	N/A - Not Applicable		**479,647,918**						

FY 2013 Approved Budget without Double Appropriation

	FUNDS	Appropriation	Without Double Appropriation	Double Appropriation
Governmental Funds	**PROPERTY TAX**			
	OPERATING			
	Corporate	163,297,971	162,632,170	665,801
	F.I.C.A.	12,087,929	0	12,087,929
	I.M.R.F.	19,937,151	0	19,937,151
	Liability Insurance	7,140,432	7,083,418	57,014
	Veteran's Assistance Commission	412,805	368,730	44,075
	Health Department	71,787,469	71,604,169	183,300
	Stormwater Management	2,746,082	2,531,227	214,855
	Division of Transportation	19,522,949	18,631,136	891,813
	Hulse Detention Center	6,101,131	5,897,479	203,652
	Winchester House	17,189,775	16,079,931	1,109,844
	Tuberculosis Clinic	697,577	657,988	39,589
	SUB TOTAL OPERATING	**320,921,271**	**285,486,248**	**35,435,023**
	CAPITAL			
	Bridge Tax	3,773,212	3,773,212	0
	Matching Tax	8,608,625	8,608,625	0
	SUB TOTAL CAPITAL	**12,381,837**	**12,381,837**	**0**
	TOTAL PROPERTY TAX	**333,303,108**	**297,868,085**	**35,435,023**
	SPECIAL REVENUE			
	Probation Services Fee	1,774,851	1,742,211	32,640
	Law Library	501,933	426,332	75,601
	Children's Waiting Room	204,228	189,174	15,054
	Neutral Site Custody Exchange Fee	183,000	183,000	0
	Court Automation	1,225,731	1,208,918	16,813
	Circuit Clerk Electronic Citation	0	0	0
	Court Document Storage	2,511,060	2,491,627	19,433
	Recorder Automation	1,374,821	1,338,484	36,337
	Vital Records Automation	150,316	143,805	6,511
	GIS Automation Fund	730,000	730,000	0
	Tax Sale Automation	129,315	129,315	0
	Coroner Fees	134,556	119,932	14,624
	Motor Fuel Tax	10,851,476	10,851,476	0
	1/4% Sales Tax	32,044,953	32,044,953	0
	Solid Waste Management Tax	201,657	201,657	0
	HUD	4,323,613	4,283,559	40,054
	Workforce Development	4,927,276	4,751,978	175,298
	TOTAL SPECIAL REVENUE	**61,268,786**	**60,836,421**	**432,365**
	CAPITAL PROJECT			
	2008 Bond Construction Projects	0	0	0
	2010A Bond Road Construction Projects	0	0	0
	2011A Bond Road Construction Projects	0	0	0
	TOTAL CAPITAL PROJECT	**0**	**0**	**0**
	DEBT SERVICE FUNDS			
	2008 GO Bonds	2,784,494	0	2,784,494
	2010A Taxable GO Bonds	1,596,700	0	1,596,700
	2011A GO Bonds	965,200	0	965,200
	2005 GO Refunding Bonds	487,830	0	487,830
	TOTAL DEBT SERVICE	**5,834,224**	**0**	**5,834,224**
Proprietary Funds	**INTERNAL SERVICE**			
	H-L-D Insurance	45,194,706	11,896,908	33,297,798
	ENTERPRISE			
	Public Works	39,161,885	37,571,031	1,590,854
Special Service Areas	**SPECIAL SERVICE AREAS**			
	SSA #8 Loon Lake	50,000	48,500	1,500
	SSA #12 Woods of Ivanhoe	21,546	21,546	0
	SSA #10 North Hills	78,583	78,583	0
	SSA #13 Tax Exempt A	126,318	126,318	0
	SSA #13 Taxable B	130,480	130,480	0
	TOTAL SPECIAL SERVICE AREAS	**406,927**	**405,427**	**1,500**
	GRAND TOTAL	**485,169,636**	**408,577,872**	**76,591,764**

Note: double appropriation is defined as a transfer between funds or departments

Reserve Analysis

The County's Reserve Fund Balance Policy is described in the FY2013 Budget Policies section of this document. The chart on the following page illustrates how the County complies with this policy. The FY2012 section of the chart presents the following information:

- Beginning fund balance, which is the actual ending balance as of November 30, 2011;
- FY2012 Modified Budget expenses;
- FY2012 Modified Budget revenue;
- Resulting change in fund balance and estimated ending fund balance;
- Estimated carryovers; and
- County Board designated reserves, which include outstanding risk insurance liabilities, debt service reserve, and a reserve for capital projects.

The chart provides an estimated ending fund balance for FY2012, and thus the beginning fund balances for FY2013 assuming all FY2012 budgeted revenues are received and expenses are spent.

The next portion of the chart shows the calculation to determine the appropriate reserve requirement consistent with County policies:

- A reserve for the forecasted cash flow requirement, which is approximately 1.5 months of cash flow needed for operations based on the FY2013 budget;
- An operating cash reserve, which is 15% of the approved FY2013 appropriations budget for each operating fund, except for FICA, IMRF and certain risk insurance costs; and
- The budgeted cash use, which is the net of FY2013 budgeted revenues and expenses for the property tax operating funds.

In addition to illustrating that the County is meeting its reserve requirement, the exhibit represents the estimated ending fund balance for FY2013 based upon this series of calculations and estimates. In addition, the percent change column indicates the change from the estimated FY2012 ending fund balance to the estimated FY2013 ending balance.

Several fund balances are expected to have changes in excess of 10% as a result of the FY2013 budget. The fund balances for FICA, IMRF, Health Department, Division of Transportation, and Winchester House are expected to decline due to strategic use of cash rather than property tax to bring fund balances more in line with reserve requirements. The Veteran's Assistance Commission and T.B Clinic fund balances are expected to increase due to allocating a higher portion of the tax levy compared to the previous year in order to restore fund balances. In addition, the Stormwater Management Fund is expected to increase significantly. It was allocated a higher portion of the tax levy to restore its fund balance after several major projects.

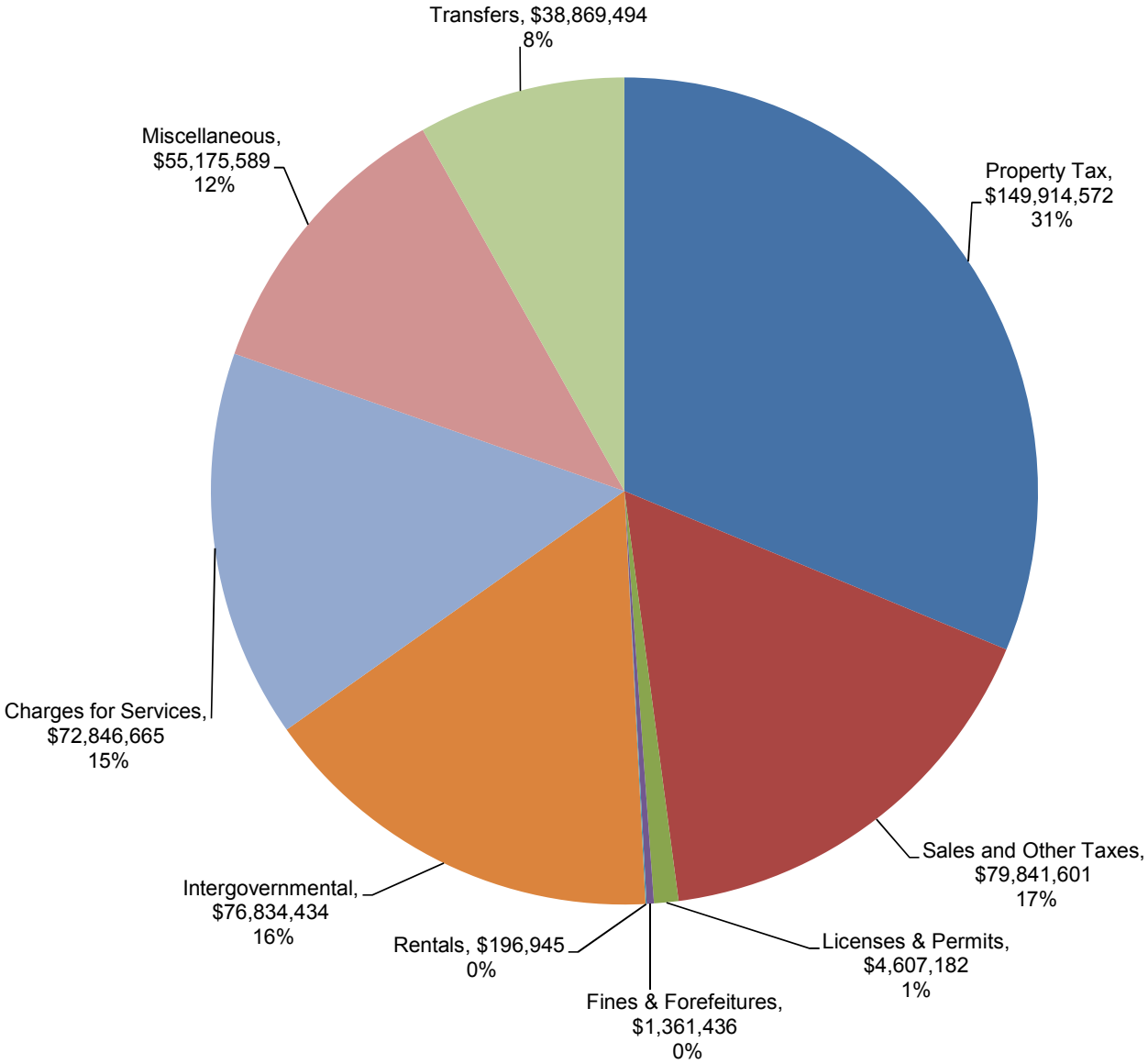
When analyzing the Special Revenue funds, the timing of the revenues and expenditures do not always match, resulting in some large percentage changes year over year. Probation Services Fee revenue is expected to exceed expenses in that fund in FY 2013 in preparation for future projects, resulting in a favorable increase in fund balance. By contrast, Court Document Storage and Vital Records Automation are expected to see declining fund balances as the revenues generated in these funds simply do not offset the expected costs. Law Library, Tax Sale Automation and Coroner Fees are expected to reduce reserves to fund projects designated by the specific fund in FY 2013.

LAKE COUNTY
FISCAL YEAR 2013 BUDGET
RESERVE ANALYSIS (Fund Balances)

	FY 2012								FY 2013 Adopted					
		-	+		=		-	=	-	-	-	=		
FUNDS	ACTUAL ENDING 11/30/11	FY2012 EST ACTUAL EXPENSES	FY2012 EST ACTUAL REVENUE	CHANGE IN FUND BALANCE	ESTIMATED ENDING 11/30/12	ESTIMATED CARRYOVERS	COUNTY BOARD DESIGNATION (1)	BALANCE FOR RESERVES 11/30/12	FORECASTED CASH FLOW REQUIREMENT	CASH RESERVE POLICY	BUDGETED CASH USE FY2013	ESTIMATED WORKING RESERVE	ESTIMATED ENDING FUND BALANCE (2)	% CHANGE
PROPERTY TAX														
Corporate	120,122,679	158,713,459	165,114,809	6,401,350	126,524,029	30,000,000	49,504,854	47,019,175	20,329,021	24,394,826	(6,247,260)	8,542,588	132,771,289	4.9%
F.I.C.A.	2,734,057	10,597,509	11,486,664	889,155	3,623,212			3,623,212	1,510,991	0	1,427,740	684,481	2,195,472	-39.4%
I.M.R.F.	3,019,813	17,651,543	18,426,847	775,304	3,795,117			3,795,117	2,492,144	0	2,172,061	(869,088)	1,623,056	-57.2%
Liability Insurance	26,002,439	7,427,108	8,110,298	683,190	26,685,629		20,000,000	6,685,629	885,427	1,062,513	1,485,010	3,252,679	25,200,619	-5.6%
Veteran's Assistance Comm	654,370	568,919	694,317	125,398	779,768	28,130		751,638	46,091	55,310	(134,625)	784,862	914,393	17.3%
Health	33,183,514	67,563,950	66,528,377	(1,035,573)	32,147,941	10,000,000		22,147,941	8,950,521	10,740,625	4,390,199	(1,933,404)	27,757,742	-13.7%
Stormwater Management	644,015	3,350,757	4,435,854	1,085,097	1,729,112			1,729,112	316,403	379,684	(1,122,505)	2,155,530	2,851,617	64.9%
Div. of Transportation	5,601,931	19,184,286	18,146,135	(1,038,151)	4,563,780	110,000		4,453,780	2,328,892	2,794,670	912,058	(1,581,840)	3,651,722	-20.0%
Hulse Detention	1,437,610	5,678,296	6,078,815	400,519	1,838,129			1,838,129	737,185	884,622	126,489	89,833	1,711,640	-6.9%
Winchester House	6,668,109	15,740,146	13,165,775	(2,574,371)	4,093,738			4,093,738	2,009,991	2,411,990	2,016,939	(2,345,182)	2,076,799	-49.3%
T.B. Clinic	375,012	613,045	925,547	312,502	687,514			687,514	82,249	98,698	(197,360)	703,928	884,874	28.7%
SUB TOTAL OPERATING	**200,443,549**	**307,089,018**	**313,113,438**	**6,024,420**	**206,467,969**	**40,138,130**	**69,504,854**	96,824,985	**39,688,916**	**42,822,938**	**4,828,746**	**9,484,385**	**201,639,223**	**-2.3%**
										87,340,600				
Bridge Tax	6,541,053	2,716,089	3,788,744	1,072,655	7,613,708			7,613,708	0	DOT PLAN	14,451	7,599,257	7,599,257	-0.2%
Matching Tax	11,612,242	6,175,271	9,291,541	3,116,270	14,728,512			14,728,512	0	DOT PLAN	26,880	14,701,632	14,701,632	-0.2%
SUB TOTAL CAPITAL	**18,153,295**	**8,891,360**	**13,080,285**	**4,188,925**	**22,342,220**	**0**	**0**	22,342,220	**0**	**DOT PLAN**	**41,331**	**22,300,889**	**22,300,889**	**-0.2%**
TOTAL PROPERTY TAX	**218,596,844**	**315,980,378**	**326,193,723**	**10,213,345**	**228,810,189**	**40,138,130**	**69,504,854**	159,305,335	**39,688,916**	**42,822,938**	**4,870,077**	**71,923,404**	**223,940,112**	**-2.1%**
SPECIAL REVENUE														
Probation Services Fee	360,988	1,674,458	1,665,682	(8,776)	352,212	30,625		352,212			(228,079)	580,291	580,291	64.8%
Law Library	820,357	468,196	388,606	(79,590)	740,767			740,767			84,183	656,584	656,584	-11.4%
Children's Waiting Room	349,587	192,449	198,139	5,690	355,277			355,277			(9,807)	365,084	365,084	2.8%
Neutral Site Custody Exchange Fee	44,381	9,125	169,717	160,592	204,973			204,973			(129)	205,102	205,102	n/a
Court Automation	1,900,346	1,069,911	1,214,251	144,340	2,044,686	81,416		2,044,686			(77,278)	2,121,964	2,121,964	3.8%
Circuit Clerk Electronic Citation	89,231	0	107,119	107,119	196,350			196,350			(100,181)	296,531	296,531	n/a
Court Document Storage	3,616,009	1,257,472	550,485	(706,987)	2,909,022			2,909,022			1,881,052	1,027,970	1,027,970	-64.7%
Recorder Automation	2,685,708	1,107,216	1,319,749	212,533	2,898,241			2,898,241			159,789	2,738,452	2,738,452	-5.5%
Vital Records Automation	171,907	134,231	78,793	(55,438)	116,469			116,469			70,573	45,896	45,896	-60.6%
GIS Automation Fee	174,989	0	785,857	785,857	960,846			960,846			(592)	961,438	961,438	0.1%
Tax Sale Automation	590,825	26,571	63,680	37,109	627,934			627,934			79,377	548,557	548,557	-12.6%
Coroner Fees	50,809	83,246	115,728	32,482	83,291			83,291			29,442	53,849	53,849	-35.3%
Motor Fuel Tax	17,455,107	12,281,345	11,195,908	(1,085,437)	16,369,670			16,369,670			0	16,369,670	16,369,670	0.0%
1/4% Sales Tax	64,153,883	27,066,131	22,835,287	(4,230,844)	59,923,039			59,923,039			0	59,923,039	59,923,039	0.0%
Solid Waste Management Tax	1,100,886	102,000	185,817	83,817	1,184,703			1,184,703			0	1,184,703	1,184,703	0.0%
HUD	(76,752)	7,461,669	7,538,421	76,752	0			0			0	0	0	n/a
Workforce Development	(368,822)	6,346,743	6,715,565	368,822	0			0			0	0	0	n/a
CAPITAL PROJECT														
2008 Bond Construction Projects	7,821	0	1	1	7,822			7,822			0	7,822	7,822	0.0%
2010A Bond Construction Projects	31,221,684	3,494,789	111,367	(3,383,422)	27,838,262			27,838,262			(82,790)	27,921,052	27,921,052	0.3%
2011A Bond Construction Projects	19,309,795	8,956,014	51,562	(8,904,452)	10,405,343			10,405,343			(37,345)	10,442,688	10,442,688	0.4%
INTERNAL SERVICE														
H-L-D Insurance	5,807,450	37,980,834	39,650,593	1,669,759	7,477,209			7,477,209			385,001	7,092,208	7,092,208	-5.1%
ENTERPRISE														
Public Works	67,514,009	47,301,148	39,701,966	(7,599,182)	59,914,827			59,914,827			(1,515,705)	61,430,532	61,430,532	2.5%

(1) Corporate amount includes $.5M debt service reserve, $30.7M sweep, and $18.3M for capital projects
(2) FY2012 Estimated Ending balance less FY2013 Budgeted Cash Use

Lake County FY2013 Revenue by Category



Lake County Revenues by Fund and Category 3 Year History

	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	County Board Approved 2013
Governmental Funds	**Property Tax Operating Funds**						
	101	General Fund	411 Property tax	54,664,761	55,935,163	55,935,163	63,715,636
			41x - Sales and Other Taxes	40,756,672	40,710,614	40,710,614	42,463,701
			42 - Licenses & Permits	3,200,883	2,794,488	2,794,488	2,871,501
			43 - Fines & Forefeitures	1,262,734	1,243,634	1,243,634	1,336,436
			44 - Rentals	19,200	43,600	43,600	23,500
			45 - Intergovernmental	19,400,619	11,570,156	12,541,929	11,256,605
			46/7 - Charges for Services	18,088,906	17,985,095	17,988,670	19,361,911
			48 - Miscellaneous	9,069,628	7,545,343	7,545,343	7,810,649
			49 - Transfers	19,418,141	19,626,917	19,634,243	20,705,292
	Total 101			**165,881,544**	**157,455,010**	**158,437,684**	**169,545,231**
	202	FICA	411 Property tax	12,020,561	11,760,727	11,760,727	10,658,226
			41x - Sales and Other Taxes	34,469	0	0	0
			48 - Miscellaneous	4,536	1,533	1,533	1,963
	Total 202			**12,059,567**	**11,762,260**	**11,762,260**	**10,660,189**
	204	IMRF	411 Property tax	18,602,824	18,931,901	18,931,901	17,763,711
			41x - Sales and Other Taxes	53,922	0	0	0
			48 - Miscellaneous	3,814	3,076	3,076	1,379
	Total 204			**18,660,561**	**18,934,977**	**18,934,977**	**17,765,090**
	206	Liability Insurance and Risk Fund	411 Property tax	6,010,300	7,458,022	7,458,022	4,821,579
			41x - Sales and Other Taxes	19,762	0	0	0
			45 - Intergovernmental	61,089	62,316	62,316	60,271
			48 - Miscellaneous	950,498	742,724	742,724	703,465
			49 - Transfers	80,398	91,609	91,609	70,107
	Total 206			**7,122,048**	**8,354,671**	**8,354,671**	**5,655,422**
	208	Veterans Assistance Commission	411 Property tax	286,208	286,847	286,847	507,535
			41x - Sales and Other Taxes	857	0	0	0
			45 - Intergovernmental	57,000	0	100,000	0
			48 - Miscellaneous	6,365	7,749	7,749	6,373
			49 - Transfers	31,090	32,117	32,117	33,522
	Total 208			**381,520**	**326,713**	**426,713**	**547,430**
	210	Health Department	411 Property tax	20,892,806	21,226,677	21,226,677	17,763,711
			41x - Sales and Other Taxes	61,029	19,000	19,000	19,500
			42 - Licenses & Permits	140,900	127,000	127,000	1,735,681
			43 - Fines & Forefeitures	78,821	65,879	65,879	25,000
			45 - Intergovernmental	38,188,019	36,513,354	37,847,212	36,150,317
			46/7 - Charges for Services	4,849,559	4,721,808	4,721,808	3,390,017
			48 - Miscellaneous	259,075	206,259	242,317	162,378
			49 - Transfers	7,607,238	7,580,362	7,580,362	8,150,666
	Total 210			**72,077,446**	**70,460,339**	**71,830,255**	**67,397,270**
	212	Stormwater Management	411 Property tax	1,717,122	2,581,623	2,581,623	3,045,208
			41x - Sales and Other Taxes	4,635	0	0	0
			45 - Intergovernmental	2,419,678	245,532	7,683,773	172,158
			46/7 - Charges for Services	394,021	375,000	375,000	350,000
			48 - Miscellaneous	22,766	1,959	57,479	2,917
			49 - Transfers	263,834	297,160	297,160	298,304
	Total 212			**4,822,057**	**3,501,274**	**10,995,035**	**3,868,587**
	214	Division of Transportation	411 Property tax	14,023,547	14,055,502	14,055,502	13,703,434
			41x - Sales and Other Taxes	40,214	0	0	0
			45 - Intergovernmental	572,221	581,655	581,655	610,679
			46/7 - Charges for Services	2,311,719	2,067,060	2,067,060	2,097,849
			48 - Miscellaneous	168,432	63,863	63,863	77,264
			49 - Transfers	2,167,944	2,289,957	2,289,957	2,121,665
	Total 214			**19,284,076**	**19,058,037**	**19,058,037**	**18,610,891**
	216	Hulse Detention Center	411 Property tax	2,289,511	2,581,623	2,581,623	2,791,440
			41x - Sales and Other Taxes	6,854	0	0	0
			45 - Intergovernmental	2,133,092	1,964,633	1,964,633	1,847,066
			46/7 - Charges for Services	7,430	7,500	7,500	10,000
			48 - Miscellaneous	63,450	61,079	61,079	61,566
			49 - Transfers	1,420,346	1,237,051	1,237,051	1,264,570
	Total 216			**5,920,684**	**5,851,886**	**5,851,886**	**5,974,642**
	218	Winchester House	411 Property tax	1,717,500	573,694	573,694	1,015,069
			41x - Sales and Other Taxes	6,152	0	0	0
			45 - Intergovernmental	9,564,056	11,074,729	10,805,458	11,117,021
			46/7 - Charges for Services	2,075,243	1,652,490	2,144,584	2,029,843
			48 - Miscellaneous	27,045	35,990	46,320	10,903
			49 - Transfers	1,598,039	1,630,088	0	1,000,000
	Total 218			**14,988,035**	**14,966,991**	**13,570,056**	**15,172,836**
	220	TB Clinic	411 Property tax	286,208	573,694	573,694	761,302
			41x - Sales and Other Taxes	857	400	400	400
			45 - Intergovernmental	25,120	23,509	23,509	24,428
			46/7 - Charges for Services	42,747	40,179	40,179	36,500
			48 - Miscellaneous	1,048	1,822	1,822	1,563
			49 - Transfers	61,515	70,428	70,428	70,744
	Total 220			**417,494**	**710,032**	**710,032**	**894,937**
	Total Property Tax Operating Funds			**321,615,031**	**311,382,190**	**319,931,606**	**316,092,525**

Lake County Revenues by Fund and Category 3 Year History

	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	County Board Approved 2013
Governmental Funds	**Property Tax Capital Funds**						
	232	Bridge Tax	411 Property tax	3,720,641	3,729,011	3,729,011	3,739,729
			41x - Sales and Other Taxes	10,886	0	0	0
			45 - Intergovernmental	254,577	20,000	253,100	0
			48 - Miscellaneous	18,087	66,100	66,100	19,032
	Total 232			**4,004,191**	**3,815,111**	**4,048,211**	**3,758,761**
	234	Matching Tax	411 Property tax	8,299,906	8,318,563	8,318,563	8,547,951
			41x - Sales and Other Taxes	24,342	0	0	0
			45 - Intergovernmental	1,234,664	324,400	1,632,400	0
			48 - Miscellaneous	36,442	157,200	157,200	33,794
	Total 234			**9,595,353**	**8,800,163**	**10,108,163**	**8,581,745**
	Total Property Tax Capital Funds			**13,599,545**	**12,615,274**	**14,156,374**	**12,340,506**
	Special Revenue Funds						
	250	Probation Services Fee	46/7 - Charges for Services	1,601,031	1,736,000	1,736,000	2,002,000
			48 - Miscellaneous	2,268	2,258	2,258	930
	Total 250			**1,603,299**	**1,738,258**	**1,738,258**	**2,002,930**
	252	Law Library	46/7 - Charges for Services	408,249	416,000	416,000	396,500
			48 - Miscellaneous	21,946	23,023	23,023	21,250
	Total 252			**430,194**	**439,023**	**439,023**	**417,750**
	254	Children's Waiting Room Fund	46/7 - Charges for Services	220,121	224,000	224,000	213,500
			48 - Miscellaneous	1,030	1,177	1,177	535
	Total 254			**221,151**	**225,177**	**225,177**	**214,035**
	255	Neutral Site Custody Exchange Fee	46/7 - Charges for Services	44,381	192,000	192,000	183,000
			48- Miscellaneous	0	0	0	129
	Total 255			**44,381**	**192,000**	**192,000**	**183,129**
	256	Court Automation	46/7 - Charges for Services	868,735	1,534,286	1,534,286	1,300,000
			48 - Miscellaneous	5,880	7,238	7,238	3,009
	Total 256			**874,615**	**1,541,524**	**1,541,524**	**1,303,009**
	257	Electronic Citation	46/7 - Charges for Services	89,231	75,000	75,000	100,000
			48- Miscellaneous	0	0	0	181
	Total 257			**89,231**	**75,000**	**75,000**	**100,181**
	258	Court Document Storage	48 - Miscellaneous	639,721	718,282	718,282	630,008
	Total 258			**639,721**	**718,282**	**718,282**	**630,008**
	260	Recorder Automation	45 - Intergovernmental		0		0
			46/7 - Charges for Services	1,137,538	1,166,000	1,166,000	1,210,860
			48 - Miscellaneous	8,141	9,726	9,726	4,172
			49- Transfers	18,750	0	0	0
	Total 260			**1,164,429**	**1,175,726**	**1,175,726**	**1,215,032**
	262	Vital Records Automation	46/7 - Charges for Services	81,093	79,500	79,500	79,500
			48 - Miscellaneous	543	832	832	243
	Total 262			**81,637**	**80,332**	**80,332**	**79,743**
	264	GIS Automation Fee	46/7 - Charges for Services	683,582	700,000	700,000	730,000
			48 - Miscellaneous	1,142	2,648	2,648	592
	Total 264			**684,724**	**702,648**	**702,648**	**730,592**
	266	Tax Sale Automation Fee	41x - Sales and Other Taxes	35,280	33,000	33,000	33,000
			48 - Miscellaneous	28,249	20,836	20,836	16,938
	Total 266			**63,529**	**53,836**	**53,836**	**49,938**
	267	Coroner Fees	46/7 - Charges for Services	111,788	105,000	105,000	105,000
			48 - Miscellaneous	142	107	107	114
	Total 267			**111,930**	**105,107**	**105,107**	**105,114**
	268	Motor Fuel Tax	41x - Sales and Other Taxes	11,960,202	10,335,545	10,335,545	9,925,000
			45 - Intergovernmental	2,009,356	1,604,600	2,250,000	841,000
			48 - Miscellaneous	61,398	148,800	148,800	85,476
	Total 268			**14,030,956**	**12,088,945**	**12,734,345**	**10,851,476**
	269	Sales Tax for Transportation & Public	41x - Sales and Other Taxes	25,786,318	26,300,000	26,300,000	27,400,000
			45 - Intergovernmental	3,546,250	2,982,400	7,217,600	4,466,200
			48 - Miscellaneous	177,526	614,200	614,200	178,753
	Total 269			**29,510,094**	**29,896,600**	**34,131,800**	**32,044,953**
	270	Solid Waste Management Tax	46/7 - Charges for Services	188,790	100,000	100,000	200,000
			48 - Miscellaneous	3,253	3,988	3,988	1,657
	Total 270			**192,042**	**103,988**	**103,988**	**201,657**
	740	HUD Grants	45 - Intergovernmental	6,517,757	4,759,083	14,964,230	4,323,613
			49 - Transfers	9,167	0	0	0
	Total 740			**6,526,924**	**4,759,083**	**14,964,230**	**4,323,613**
	750	Workforce Development	45 - Intergovernmental	6,202,850	5,260,948	6,094,147	4,927,276
			48 - Miscellaneous	1,091	11,782	11,782	0
			49 - Transfers	160,108	0	0	0
	Total 750			**6,364,048**	**5,272,730**	**6,105,929**	**4,927,276**
	Total Special Revenue Funds			**62,632,904**	**59,168,259**	**75,087,205**	**59,380,436**

Lake County Revenues by Fund and Category 3 Year History

	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	County Board Approved 2013
Governmental Funds	**Capital Project Funds**						
	400	2008 Bond Construction Projects	48 - Miscellaneous	142	0	0	0
	Total 400			**142**	**0**	**0**	**0**
	403	2010A Bond Road Construction Projects	48 - Miscellaneous	**31,616,095**	**92,000**	**92,000**	**82,790**
	Total 403			**31,616,095**	**92,000**	**92,000**	**82,790**
	404	2011A Bond Road Construction Projects	48 - Miscellaneous	**21,834,060**	**52,200**	**52,000**	**37,345**
	Total 404			**21,834,060**	**52,200**	**52,000**	**37,345**
	Total Capital Project Funds			**53,450,297**	**144,200**	**144,200**	**120,135**
	Debt Service Funds						
	300	2008 GO Bonds	49 - Transfers	2,750,582	2,761,681	2,761,681	2,781,994
	Total 300			**2,750,582**	**2,761,681**	**2,761,681**	**2,781,994**
	303	2010A Taxable GO Bonds	45 - Intergovernmental	641,197	669,100	669,100	669,100
			48 - Miscellaneous	0	700	700	0
			49 - Transfers	1,526,753	925,100	925,100	925,100
				2,167,950	**1,594,900**	**1,594,900**	**1,594,200**
	304	2011A GO Bonds	48 - Miscellaneous	0	700	700	0
			49 - Transfers	495,000	962,200	962,200	962,200
				495,000	**962,900**	**962,900**	**962,200**
	315	2005 GO Refunding Bonds	49 - Transfers	482,917	481,520	481,520	485,330
	Total 315			**482,917**	**481,520**	**481,520**	**485,330**
	Total Debt Service Funds			**5,896,449**	**5,801,001**	**5,801,001**	**5,823,724**
Proprietary Funds	**Internal Service Funds**						
	510	Health, Life & Dental Insurance	48 - Miscellaneous	41,052,859	43,579,506	43,579,506	44,809,705
	Total 510			**41,052,859**	**43,579,506**	**43,579,506**	**44,809,705**
	Total Internal Service Funds			**41,052,859**	**43,579,506**	**43,579,506**	**44,809,705**
	Enterprise Funds						
	610	Public Works	411 Property tax	859,567	724,381	724,381	677,060
			44 - Rentals	161,685	159,800	159,800	173,445
			45 - Intergovernmental	660,162	344,300	344,300	368,700
			46/7 - Charges for Services	38,275,553	40,843,315	40,843,315	39,050,185
			48 - Miscellaneous	1,696,398	3,685,600	3,685,600	408,200
	Total 610			**41,653,365**	**45,757,396**	**45,757,396**	**40,677,590**
	Total Enterprise Service Funds			**41,653,365**	**45,757,396**	**45,757,396**	**40,677,590**
Special Service Areas	**Special Service Areas**						
	272	Special Service Area #8 Loon Lake	411 Property tax	49,916	50,000	50,000	50,000
			48 - Miscellaneous	191	292	292	59
	Total 272			**50,107**	**50,292**	**50,292**	**50,059**
	276	Special Service Area #12 The Woods of Ivanhoe	411 Property tax	21,500	21,500	21,500	21,500
			48 - Miscellaneous	69	87	87	46
	Total 276			**21,569**	**21,587**	**21,587**	**21,546**
	340	Special Svc Area #10 North Hills	411 Property tax	71,939	71,481	71,481	71,481
			48 - Miscellaneous	72	195	195	56
	Total 340			**72,012**	**71,676**	**71,676**	**71,537**
	350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest	411 Property tax	127,015	128,000	128,000	128,000
			48 - Miscellaneous	239	389	389	155
	Total 350			**127,254**	**128,389**	**128,389**	**128,155**
	352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest	411 Property tax	130,985	132,000	132,000	132,000
			48 - Miscellaneous	66	0	0	0
	Total 352			**131,051**	**132,000**	**132,000**	**132,000**
	Total Special Service Areas			**401,992**	**403,944**	**403,944**	**403,297**
	Total All Funds			**540,302,442**	**478,851,770**	**504,861,232**	**479,647,918**

Discussion of Major Revenues

Introduction

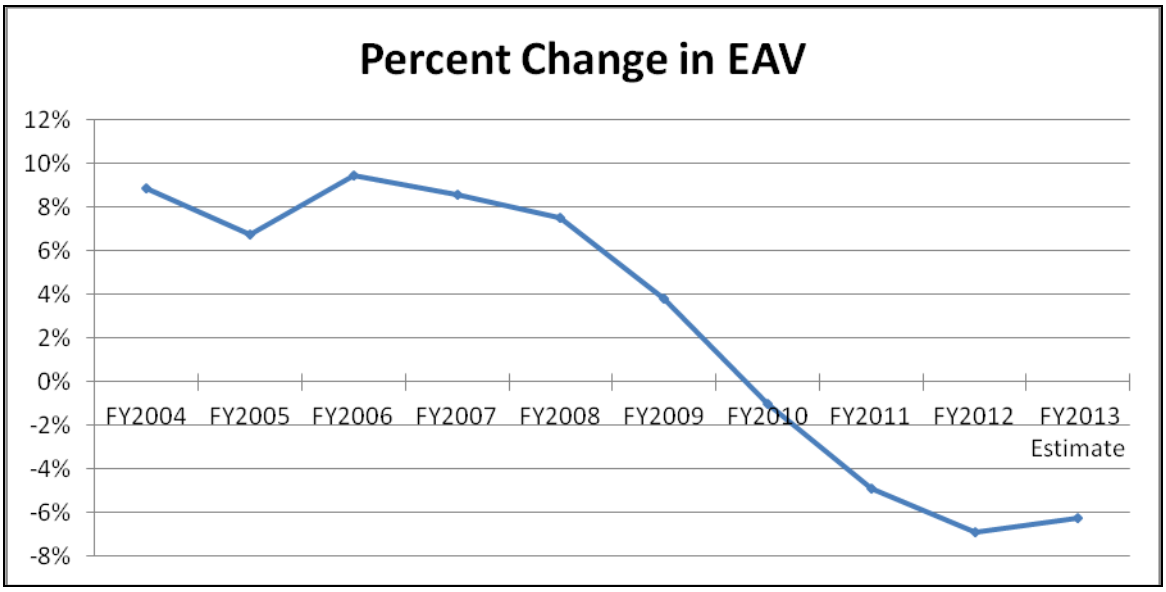
The total projected revenues in the FY2013 are $479 million. Of that total, $72 million are inter-fund transfers, which are counted as revenue in more than one fund. The County's total anticipated FY2013 adopted revenues excluding those inter-fund transfers are $407 million. This section provides an explanation of the County's major revenue sources and FY2013 projections **excluding transfers**. Major revenue sources total $379 million, which is 93% of total revenues. The remaining 7% of revenues come from a variety of sources including fines, permits, forfeitures, rentals, interest income, reimbursements for County services, and proceeds from the sale of assets. The County projects those on a detailed level; however, for practical reasons, this analysis does not include a detailed discussion of these revenue sources. The decline in the category of "Other Revenues" is primarily due to dismal interest earnings on cash reserves. There are one-time revenue events in FY2011 and FY2012 (bond proceeds and capital improvement revenue respectively) which drive up those totals. In FY2013, there is a shift of food permit revenue from the category "charges for services" to "licenses and permits," which causes a $1.7 million shift in those categories.

The following table is a summary of all revenue sources by class. Below the chart is a detailed discussion of the County's major revenues.

Category	2011 Actual	County Board Approved 2012	County Board Approved 2013
Major Revenues			
Property tax	145,792,819	149,140,409	149,914,572
Sales and Other Taxes	79,546,541	77,398,559	79,841,601
Intergovernmental	93,487,708	78,000,715	76,834,434
Charges for Services	71,798,281	74,068,233	72,846,665
Total Major Revenues	**390,625,349**	**378,607,916**	**379,437,272**
Other Revenues			
Licenses & Permits	3,341,783	2,921,488	4,607,182
Fines & Forfeitures	1,341,555	1,309,513	1,361,436
Rentals	180,885	203,400	196,945
Miscellaneous	79,339,609	25,496,154	21,877,791
Total Other Revenues	**84,203,832**	**29,930,555**	**28,043,354**
Total Revenue without Transfers	**474,829,181**	**408,538,471**	**407,480,626**
Inter-fund Transfers			
Inter-fund Transfers	38,091,820	37,986,190	38,869,494
Health-Life-Dental Insurance Transfers	29,426,939	32,375,833	33,297,798
Total Inter-fund Transfers	**67,518,759**	**70,362,023**	**72,167,292**
Grand Total Revenue	**542,347,940**	**478,900,494**	**479,647,918**

Property Taxes

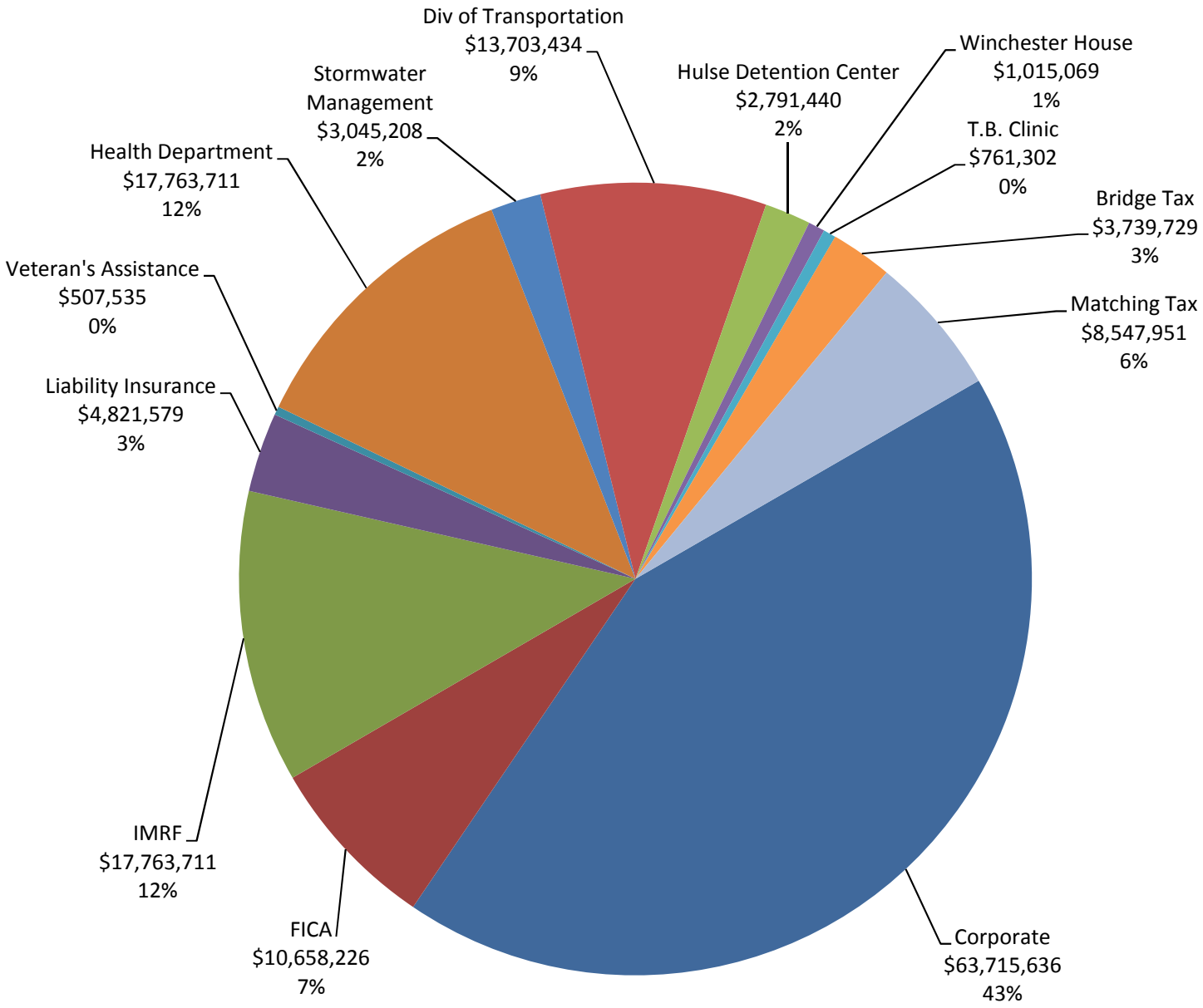
Property taxes support a variety of operational purposes. State statute provides maximum levies for some types and the increase from year to year is governed by PTELL (Property Tax Extension Limitation Law). Property Taxes makes up 31% of total revenue (not including transfers) and is the County's most stable revenue source. The estimated tax rate for the FY2013 budget is 0.594. The following chart shows the percentage change in equalized assessed value (EAV).



In years prior to and including FY2009, the County had benefited from rising EAV, but since FY2010, the County has seen declining EAV, with decreases of 1.04% in FY2010, 4.93% in FY2011, and 6.88% in FY2012. The projected EAV for FY2013 is estimated to decline even further, by another 6.23%.

The FY2013 levy totals $148,834,530. The levy is allocated as indicated in the following chart. The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

FY2013 Estimated Tax Levy by Fund



LAKE COUNTY
Property Tax 5 Year History
(2009-2012 Actual Levy as Extended)
(2013 Estimate)

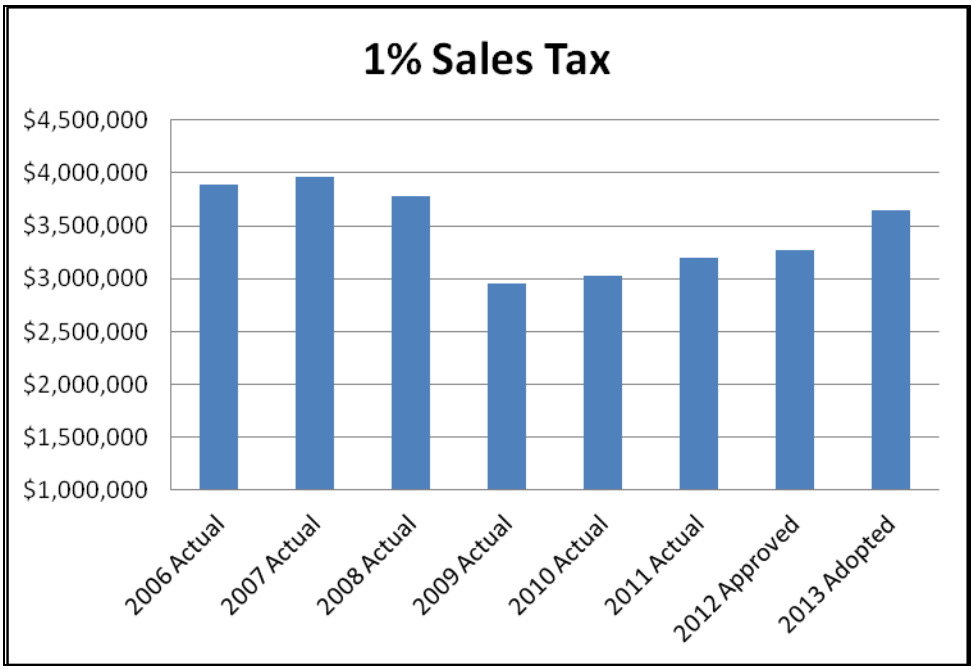
	2009		2010		2011		2012		2013	
	EQUALIZED ASSESSED VALUATION [Total Value & Prior Year Percent Change]									
	3.81%		-1.04%		-4.93%		-6.88%		-6.23%	
	30,486,373,229		30,170,722,053		28,684,698,965		26,712,347,047		25,047,959,247	
FUND	**LEVY**	**RATE**	**LEVY**	**RATE**	**LEVY**	**RATE**	**LEVY**	**RATE**	**LEVY**	**RATE**
Corporate	53,960,881	0.177	$51,290,227	0.170	$54,787,775	0.191	$56,095,929	0.210	$63,715,635	0.2544
FICA	12,194,549	0.040	10,861,460	0.036	12,047,574	0.042	11,486,309	0.043	10,658,226	0.0426
IMRF	16,157,778	0.053	17,499,019	0.058	18,645,054	0.065	18,431,519	0.069	17,763,711	0.0709
Liability Insurance	5,487,547	0.018	8,447,802	0.028	6,023,787	0.021	7,212,334	0.027	4,821,579	0.0192
Veteran's Assistance	304,864	0.001	301,707	0.001	286,847	0.001	534,247	0.002	507,535	0.0020
Health Department	20,425,870	0.067	20,214,384	0.067	20,939,830	0.073	21,102,754	0.079	17,763,711	0.0709
Stormwater Management	1,219,455	0.004	1,206,829	0.004	1,721,082	0.006	2,671,235	0.010	3,045,208	0.0122
Div of Transportation	11,584,822	0.038	12,671,703	0.042	14,055,502	0.049	13,890,420	0.052	13,703,434	0.0547
Hulse Detention Center	1,524,319	0.005	2,413,658	0.008	2,294,776	0.008	2,671,235	0.010	2,791,440	0.0111
Winchester House	3,048,637	0.010	3,017,072	0.010	1,721,082	0.006	801,370	0.003	1,015,069	0.0041
T.B. Clinic	304,864	0.001	301,707	0.001	286,847	0.001	801,370	0.003	761,302	0.0030
Bridge Tax	3,658,365	0.012	3,620,487	0.012	3,729,011	0.013	3,739,729	0.014	3,739,729	0.0149
Matching Tax	8,231,321	0.027	8,146,095	0.027	8,318,563	0.029	8,547,951	0.032	8,547,951	0.0341
TOTALS:	$138,103,271	0.453	$139,992,150	0.464	$144,857,730	0.505	$147,986,403	0.554	$148,834,530	0.5942

Sales and Other Taxes

The County receives around 17% of its total revenue from sales taxes and other various tax revenues. Below is a list of some of the more significant revenues within this category. While the County's sales tax revenues continue a gradual recovery, they are still below 2007 levels.

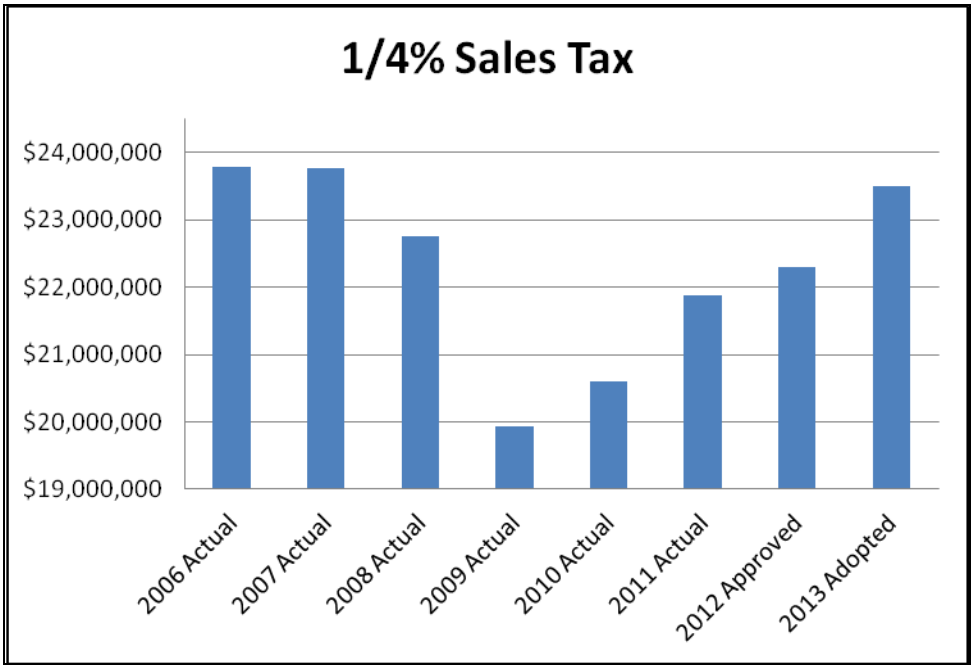
1% Sales Tax

The 1% Sales Tax is collected on general merchandise and qualifying food, drug, and medical appliances purchased in the unincorporated areas of Lake County. This revenue stream is impacted by economic conditions as well as changes in unincorporated area (e.g., annexations). This 1% sales tax accounts for 5% of this Sales and Other Tax revenue category. This revenue stream is projected to increase slightly in FY2013.



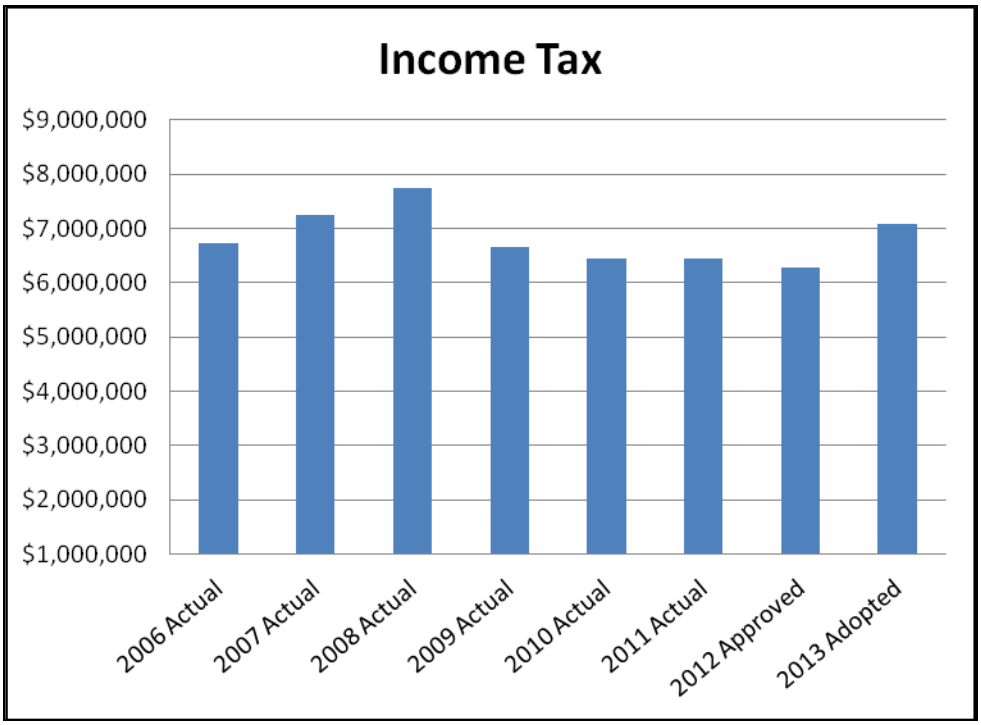
¼% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for 29% of total Sales and Other Tax revenue. This revenue stream fluctuates with economic conditions. As economic conditions improve slightly, this revenue stream is expected to increase by about 5% over the FY2012 budget.



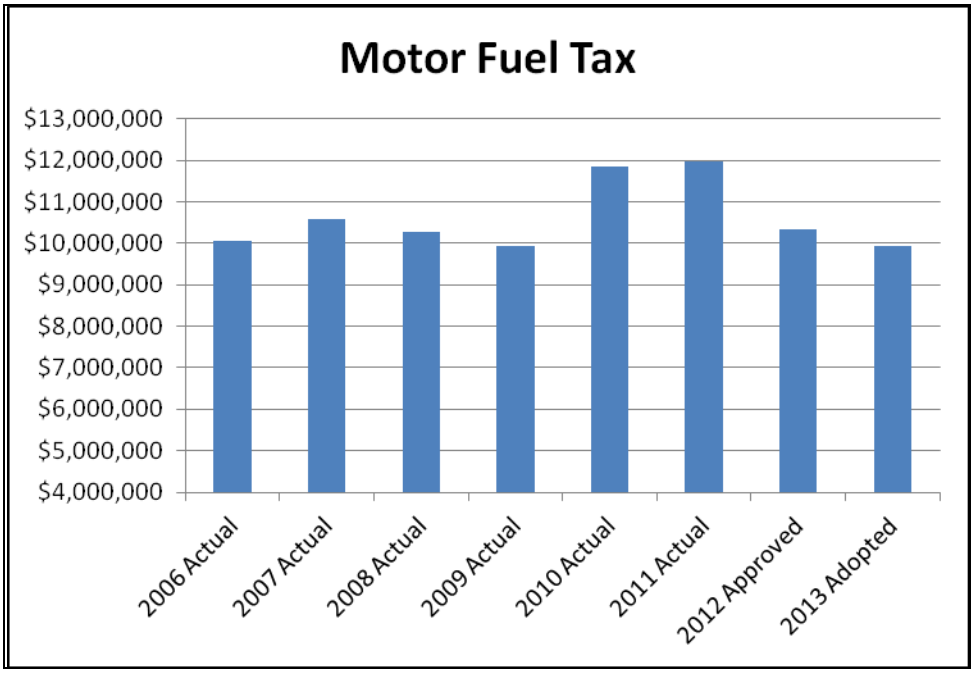
Income Tax

The County's share of the state income tax is based on population and accounts for 9% of tax revenue. After dipping in the last few years with higher unemployment rates, income tax revenues are expected to increase slightly over the FY2012 approved amounts.



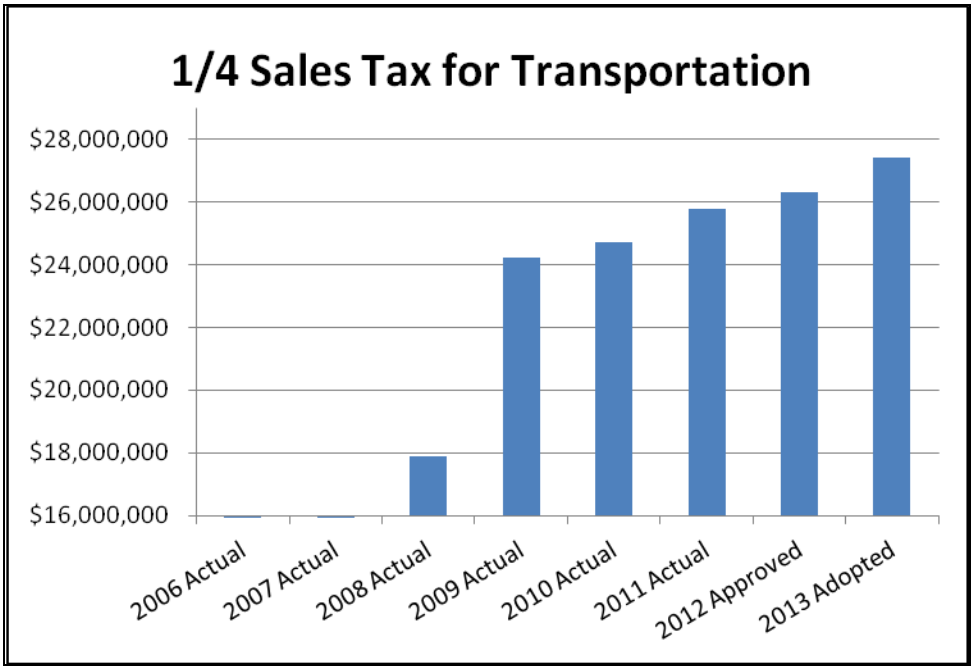
Motor Fuel Tax

The State's 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 12% of total tax revenue. FY2013 motor fuel tax revenues are expected to decrease slightly compared to the FY2012 approved amount.



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 County receives a portion (25%) of the amount collected. This source of funds makes up 34% of total sales tax revenue. Based on current trending and anticipated slow economic recovery, FY2013 revenues are projected to increase over FY2012 approved revenues as indicated in the following chart.



Intergovernmental Revenue

The County receives 16% 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 come from Illinois Public Aid Reimbursements, for services provided at both the Health Department and Winchester House at a state or federally determined rate.

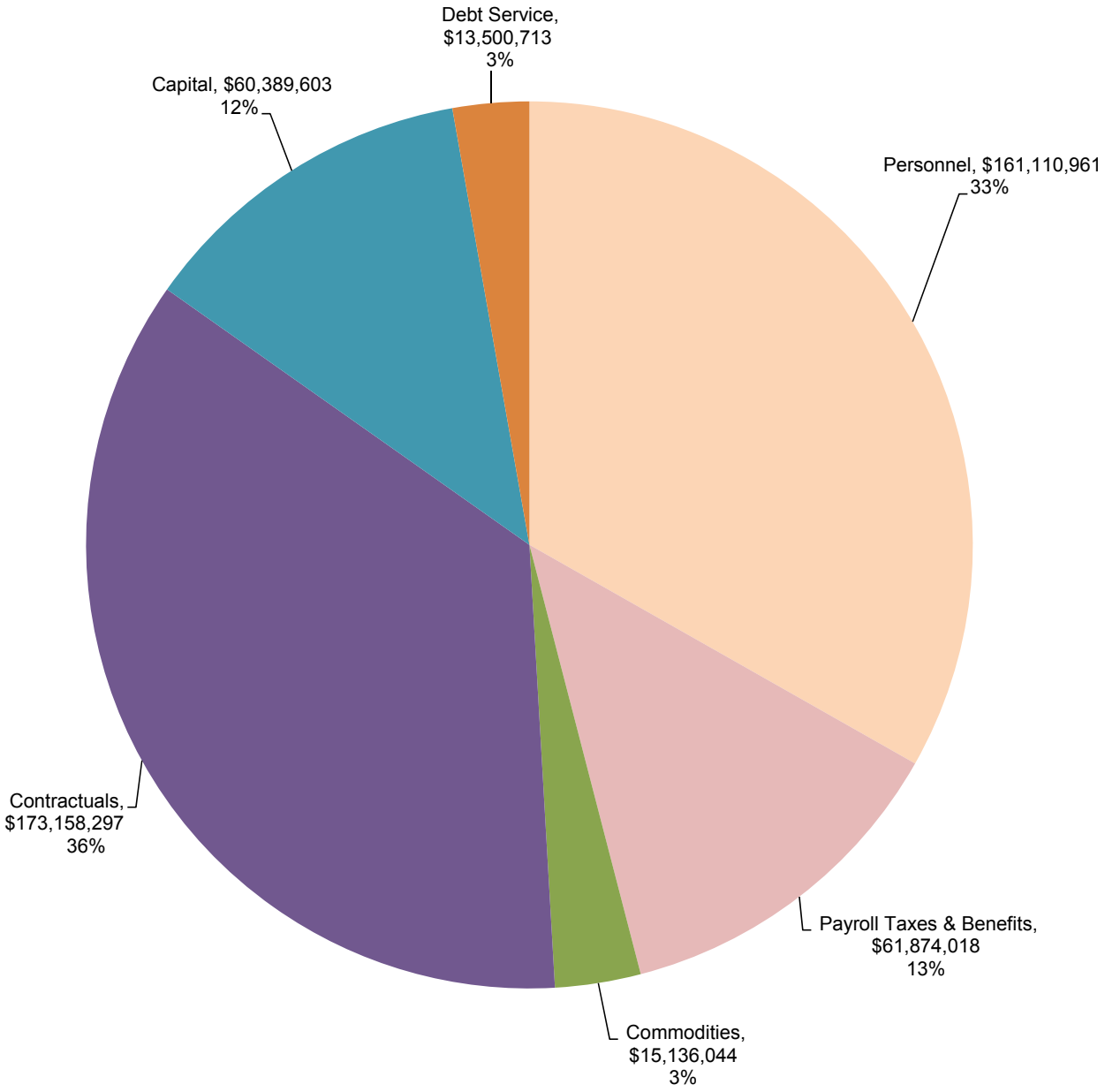
The County is also reimbursed from various federal grants to provide employment services through the County's Workforce Development program as well as housing assistance provided by Community Development. These revenues are budgeted by examining grant agreements and monitoring changes in legislation that might impact program funding. For instance, because of a change in State law, the County will no longer receive Inheritance Tax revenues starting in FY2013 as these revenues have been redirected to the State.

Charges for Services

Charges for Services account for 15% 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. Trends for fees are estimated by examining workloads, accouting for fluctuations in seasonality, and comparing to prior years' trends. Charges for water usage in the Public Works department accounts for the largest component of this revenue source.

Other charges for services reflect a general decrease in activity resulting from the economic downturn, such as development permits and recorder's fees. Overall, FY2013 charges for service are projected to be lower than the FY2012 approved amounts. Planning, Building, and Development; Public Works; the Circuit Courts and several other departments have seen a decline in revenues due to decreased activity.

Lake County FY2013 Expenses by Category



Lake County Expenses by Fund and Category 3 Year History

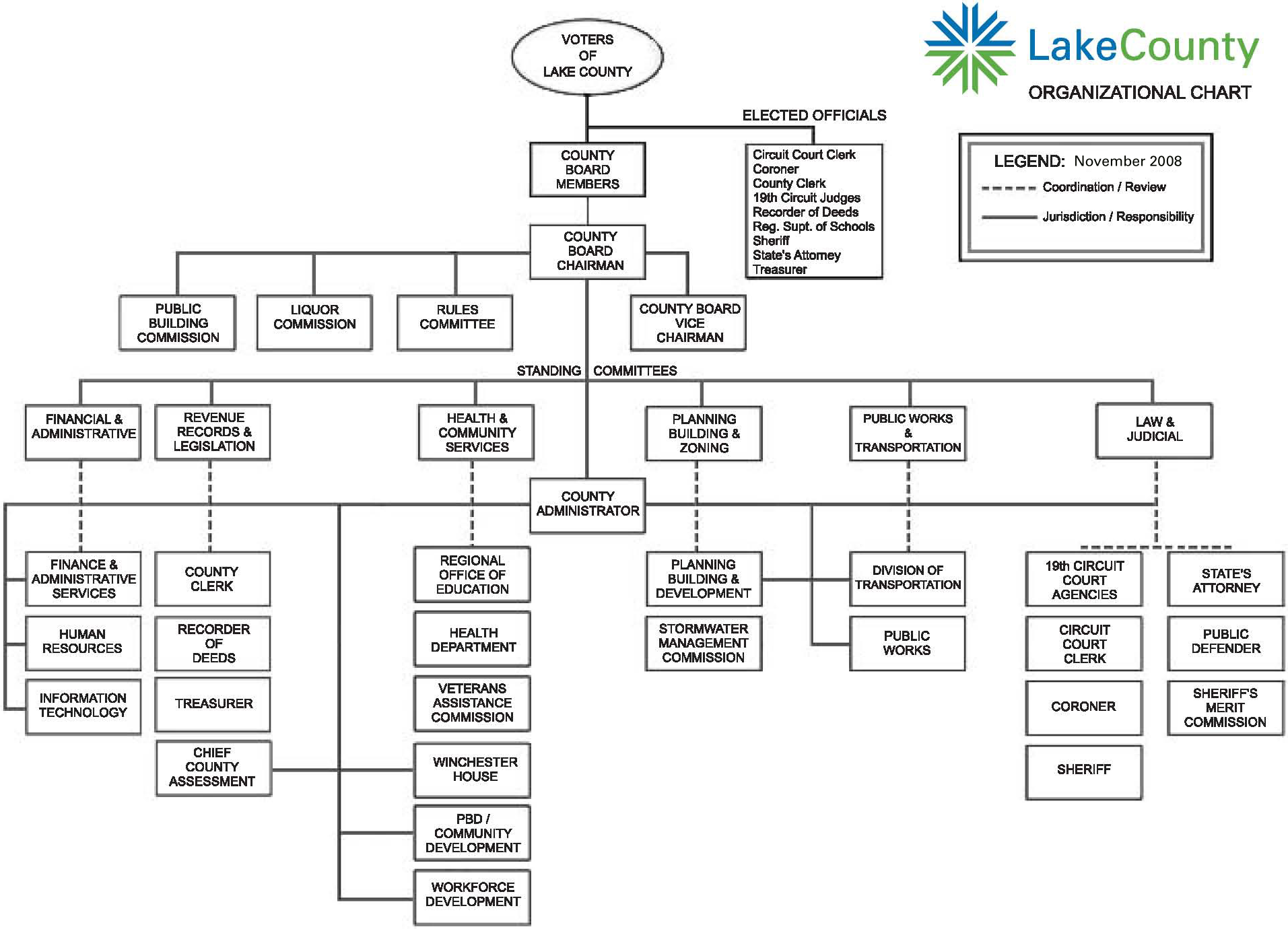
	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	Couny Board Approved 2013
Government Funds	**Property Tax Operating Funds**						
	101	General Fund	5x Personnel	80,769,380	88,958,456	89,027,890	91,039,509
			6x Commodities	3,585,169	4,248,824	4,288,314	4,362,083
			7x Contractuals	23,439,161	25,098,243	34,091,372	25,303,013
			7xx Benefits	31,696,874	33,773,204	33,796,439	34,646,606
			8x Capital	14,073,829	7,451,608	30,815,855	7,946,760
	Total 101			**153,564,413**	**159,530,335**	**192,019,870**	**163,297,971**
	202	FICA	7x Contractuals	10,910,427	11,768,904	11,768,904	12,087,929
	Total 202			**10,910,427**	**11,768,904**	**11,768,904**	**12,087,929**
	204	IMRF	7x Contractuals	18,540,559	19,060,641	19,060,641	19,937,151
	Total 204			**18,540,559**	**19,060,641**	**19,060,641**	**19,937,151**
	206	Liability Insurance and Risk Fund	5x Personnel	420,903	433,832	433,832	360,633
			6x Commodities	14,295	21,281	21,281	21,281
			7x Contractuals	6,186,023	8,206,955	8,206,955	6,623,814
			7xx Benefits	157,803	173,735	173,735	132,209
			8x Capital	1,220	3,464	3,464	2,495
	Total 206			**6,780,243**	**8,839,267**	**8,839,267**	**7,140,432**
	208	Veterans Assistance Commission	5x Personnel	164,571	167,903	167,903	172,438
			6x Commodities	1,813	3,100	3,100	3,100
			7x Contractuals	310,868	172,806	322,806	181,590
			7xx Benefits	48,355	50,707	50,707	52,531
			8x Capital	0	834	834	3,146
	Total 208			**525,607**	**395,350**	**545,350**	**412,805**
	210	Health Department	5x Personnel	41,417,270	43,353,016	43,825,669	43,597,526
			6x Commodities	2,169,349	2,530,234	2,610,210	2,376,912
			7x Contractuals	7,171,695	7,837,827	9,693,182	7,991,179
			7xx Benefits	15,387,911	16,601,316	16,715,192	17,018,060
			8x Capital	1,762,229	651,313	8,420,316	803,792
	Total 210			**67,908,454**	**70,973,706**	**81,264,569**	**71,787,469**
	212	Stormwater Management	5x Personnel	1,460,235	1,554,105	1,554,105	1,534,482
			6x Commodities	38,757	49,400	49,400	48,350
			7x Contractuals	1,907,136	648,775	3,369,957	643,625
			7xx Benefits	452,176	485,073	485,073	491,731
			8x Capital	360,179	29,850	3,683,501	27,894
	Total 212			**4,218,484**	**2,767,203**	**9,142,036**	**2,746,082**
	214	Division of Transportation	5x Personnel	9,539,970	9,959,960	9,959,960	9,986,714
			6x Commodities	2,886,640	3,032,988	3,032,988	2,900,830
			7x Contractuals	1,569,173	1,771,249	1,782,979	1,769,374
			7xx Benefits	3,395,238	3,627,838	3,627,838	3,746,831
			8x Capital	1,095,452	986,750	996,070	1,119,200
	Total 214			**18,486,473**	**19,378,785**	**19,399,835**	**19,522,949**
	216	Hulse Detention Center	5x Personnel	3,427,223	3,732,638	3,720,638	3,920,466
			6x Commodities	135,468	121,120	133,120	144,900
			7x Contractuals	496,137	484,137	484,137	518,717
			7xx Benefits	1,345,708	1,530,635	1,530,635	1,511,848
			8x Capital	0	19,800	19,800	5,200
	Total 216			**5,404,537**	**5,888,330**	**5,888,330**	**6,101,131**
	218	Winchester House	5x Personnel	8,465,735	2,161,154	0	0
			6x Commodities	1,084,011	1,206,940	1,244,038	1,142,145
			7x Contractuals	5,032,480	10,802,334	15,114,102	16,007,066
			7xx Benefits	2,975,868	3,124,474	0	0
			8x Capital	81,404	130,692	454,700	40,564
	Total 218			**17,639,497**	**17,425,594**	**16,812,840**	**17,189,775**
	220	TB Clinic	5x Personnel	353,900	380,371	380,371	376,069
			6x Commodities	37,819	38,900	38,900	39,800
			7x Contractuals	120,132	132,919	132,919	140,157
			7xx Benefits	121,411	146,349	146,349	141,551
	Total 220			**633,262**	**698,539**	**698,539**	**697,577**
	Total Property Tax Operating Funds			**304,611,957**	**316,726,654**	**365,440,181**	**320,921,271**
	Property Tax Capital Funds						
	232	Bridge Tax	7x Contractuals	50,834	74,700	91,600	76,200
			8x Capital	2,553,069	3,911,500	10,652,200	3,697,012
	Total 232			**2,603,904**	**3,986,200**	**10,743,800**	**3,773,212**
	234	Matching Tax	7x Contractuals	117,893	124,200	155,700	126,700
			8x Capital	9,416,679	8,689,100	21,994,500	8,481,925
	Total 234			**9,534,572**	**8,813,300**	**22,150,200**	**8,608,625**
	Total Property Tax Capital Funds			**12,138,476**	**12,799,500**	**32,894,000**	**12,381,837**

Lake County Expenses by Fund and Category 3 Year History

	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	Couny Board Approved 2013
Government Funds	**Special Revenue Funds**						
	250	Probation Services Fee	6x Commodities	59,333	118,950	128,950	112,530
			7x Contractuals	1,590,600	1,437,942	1,459,962	1,596,461
			8x Capital	38,710	154,484	139,964	65,860
	Total 250			**1,688,643**	**1,711,376**	**1,728,876**	**1,774,851**
	252	Law Library	5x Personnel	104,815	124,792	124,792	130,423
			6x Commodities	111,834	112,500	112,500	119,991
			7x Contractuals	177,887	191,908	191,908	202,568
			7xx Benefits	38,516	47,393	47,393	48,951
			8x Capital	3,080	0	0	0
	Total 252			**436,133**	**476,593**	**476,593**	**501,933**
	254	Children's Waiting Room Fund	5x Personnel	86,278	89,356	89,356	93,125
			6x Commodities	2,633	3,000	3,000	2,650
			7x Contractuals	48,521	50,188	50,188	50,881
			7xx Benefits	52,522	56,112	56,112	57,572
			8x Capital	698	0	0	0
	Total 254			**190,652**	**198,656**	**198,656**	**204,228**
	255	Neutral Site Custody Exchange Fee	7x Contractuals	0	192,000	192,000	183,000
	Total 255			0	192,000	192,000	**183,000**
	256	Court Automation	5x Personnel	405,038	454,164	454,164	480,995
			6x Commodities	28,374	21,000	21,000	17,000
			7x Contractuals	336,598	374,311	479,511	407,576
			7xx Benefits	145,847	183,288	183,288	177,960
			8x Capital	74,880	190,000	190,000	142,200
	Total 256			**990,739**	**1,222,763**	**1,327,963**	**1,225,731**
	257	Circuit Clerk Electronic Citation Fund	7x Contractuals	0	0	0	0
	Total 257			**0**	**0**	**0**	**0**
	258	Court Document Storage	5x Personnel	259,113	323,768	323,768	254,207
			7x Contractuals	1,901,496	2,072,487	2,642,083	2,102,487
			7xx Benefits	94,615	111,249	111,249	79,366
			8x Capital	6,597	75,000	75,000	75,000
	Total 258			**2,261,821**	**2,582,504**	**3,152,100**	**2,511,060**
	260	Recorder Automation	5x Personnel	593,314	704,588	704,588	724,969
			6x Commodities	3,146	8,000	8,000	8,000
			7x Contractuals	226,560	306,376	306,376	301,287
			7xx Benefits	252,034	285,549	285,549	288,641
			8x Capital	0	70,100	70,100	51,924
	Total 260			**1,075,054**	**1,374,613**	**1,374,613**	**1,374,821**
	262	Vital Records Automation	5x Personnel	84,756	89,993	89,993	87,563
			7x Contractuals	6,875	8,812	8,812	8,231
			7xx Benefits	55,873	60,630	60,630	54,522
	Total 262			**147,503**	**159,435**	**159,435**	**150,316**
	264	GIS Automation Fee	7x Contractuals	683,582	700,000	700,000	730,000
	Total 264			**683,582**	**700,000**	**700,000**	**730,000**
	266	Tax Sale Automation Fee	6x Commodities	0	0	0	1,100
			7x Contractuals	48,819	76,306	76,306	128,215
	Total 266			**48,819**	**76,306**	**76,306**	**129,315**
	267	Coroner Fees	6x Commodities	42,404	44,056	44,056	51,156
			7x Contractuals	33,398	40,800	40,800	43,900
			8x Capital	20,849	11,500	11,500	39,500
	Total 267			**96,651**	**96,356**	**96,356**	**134,556**
	268	Motor Fuel Tax	6x Commodities	2,010,676	1,700,000	1,700,000	1,751,000
			7x Contractuals	926,951	1,000,000	1,000,000	1,030,000
			8x Capital	6,694,945	10,433,500	18,997,100	8,070,476
	Total 268			**9,632,572**	**13,133,500**	**21,697,100**	**10,851,476**
	269	Sales Tax for Transportation & Public Safety	7x Contractuals	2,481,036	2,365,200	2,412,900	3,403,500
			8x Capital	17,906,366	27,993,900	64,940,700	28,641,453
	Total 269			**20,387,403**	**30,359,100**	**67,353,600**	**32,044,953**
	270	Solid Waste Management Tax	7x Contractuals	188,790	102,000	102,000	201,657
	Total 270			**188,790**	**102,000**	**102,000**	**201,657**
	740	HUD Grants	5x Personnel	376,801	342,284	397,560	302,138
			6x Commodities	3,598	3,100	4,600	2,400
			7x Contractuals	6,154,616	4,272,842	14,378,660	3,883,978
			7xx Benefits	149,478	138,209	180,762	134,525
			8x Capital	803	2,648	2,648	572
	Total 740			**6,685,296**	**4,759,083**	**14,964,230**	**4,323,613**
	750	Workforce Development	5x Personnel	1,355,853	1,552,309	1,605,121	1,549,982
			6x Commodities	42,776	59,002	59,002	49,500
			7x Contractuals	4,794,539	3,127,964	3,854,039	2,746,968
			7xx Benefits	440,963	508,455	551,741	555,826
			8x Capital	23,007	25,000	36,025	25,000
	Total 750			**6,657,138**	**5,272,730**	**6,105,929**	**4,927,276**
	Total Special Revenue Funds			**51,170,795**	**62,417,015**	**119,705,757**	**61,268,786**

Lake County Expenses by Fund and Category 3 Year History

	Fund	Fund Description	Category	2011 Actual	County Board Approved 2012	2012 Modified Budget	Couny Board Approved 2013
Government Funds	**Capital Projects**						
	400	2009 Bond Construction Projects	8x Capital	36,000	0	0	0
	Total 400			**36,000**	**0**	**0**	**0**
	403	2010A Bond Road Construction Projects	7x Contractuals	396,080	0	0	0
			8x Capital	0	0	31,132,800	0
	Total 403			**396,080**	**0**	**31,132,800**	**0**
	404	2011A Bond Road Construction Projects	7x Contractuals	141,998	0	0	0
			8x Capital	2,382,267	0	18,701,900	0
	Total 404			**2,524,265**	**0**	**18,701,900**	**0**
	Total Capital Projects			**2,956,345**	**0**	**49,834,700**	**0**
	Debt Service Funds						
	300	2008 GO Bonds	7x Contractuals	425	500	500	2,500
			9x Debt Service	2,749,581	2,761,681	2,761,681	2,781,994
	Total 300			**2,750,006**	**2,762,181**	**2,762,181**	**2,784,494**
	303	2010A Taxable GO Bonds	7x Contractuals	0	1,000	1,000	3,500
		2010A Taxable GO Bonds	9x Debt Service	1,526,753	1,593,200	1,593,200	1,593,200
	Total 303			**1,526,753**	**1,594,200**	**1,594,200**	**1,596,700**
	304	2011A Tax Exempt GO Bonds	7x Contractuals	0	0	0	3,000
		2011A Tax Exempt GO Bonds	9x Debt Service	494,464	962,200	962,200	962,200
	Total 304			**494,464**	**962,200**	**962,200**	**965,200**
	315	2005 GO Refunding Bonds	7x Contractuals	425	500	500	2,500
			9x Debt Service	482,416	481,520	481,520	485,330
	Total 315			**482,841**	**482,020**	**482,020**	**487,830**
	Total Debt Service			**5,254,065**	**5,800,601**	**5,800,601**	**5,834,224**
Proprietary Funds	**Internal Service**						
	510	Health, Life & Dental Insurance	5x Personnel	84,688	100,000	145,000	145,000
			7x Contractuals	40,038,163	43,639,506	43,594,506	45,049,706
			7xx Benefits	8,032	0	0	0
	Total 510			**40,130,883**	**43,739,506**	**43,739,506**	**45,194,706**
	Total Internal Service			**40,130,883**	**43,739,506**	**43,739,506**	**45,194,706**
	Enterprise Funds						
	610	Public Works	5x Personnel	5,986,456	6,227,241	6,227,241	6,354,722
			6x Commodities	1,778,551	1,699,730	1,699,730	1,974,616
			7x Contractuals	18,211,846	21,373,915	22,831,694	19,604,671
			7xx Benefits	2,472,152	2,637,366	2,637,366	2,735,288
			8x Capital	449,332	7,083,555	28,152,681	1,149,630
			9x Debt Service	9,850,396	6,895,763	6,895,763	7,342,958
	Total 610			**38,748,732**	**45,917,570**	**68,444,476**	**39,161,885**
	Total Enterprise Funds			**38,748,732**	**45,917,570**	**68,444,476**	**39,161,885**
Special Service Areas	**Special Service Areas**						
	272	Special Service Area #8 Loon Lake	6x Commodities	11,232	6,700	6,700	6,700
			7x Contractuals	104,569	43,300	43,300	43,300
	Total 272			**115,801**	**50,000**	**50,000**	**50,000**
	276	Special Service Area #12 The Woods of Ivanhoe	7x Contractuals	32,688	21,500	21,500	21,546
	Total 276			**32,688**	**21,500**	**21,500**	**21,546**
	340	Special Svc Area #10 North Hills	7x Contractuals	350	350	350	350
			9x Debt Service	81,623	78,233	78,233	78,233
	Total 340			**81,973**	**78,583**	**78,583**	**78,583**
	350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction Proceeds	7x Contractuals	184	1,000	1,000	0
			9x Debt Service	126,318	126,318	126,318	126,318
	Total 350			**126,502**	**127,318**	**127,318**	**126,318**
	352	Special Service Area #13 Tax Exempt 2007B Spencer Highlands, Elmcrest Construction Proceeds	9x Debt Service	130,024	130,418	130,418	130,480
	Total 352			**130,024**	**130,418**	**130,418**	**130,480**
	Total Special Service Areas			**486,987**	**407,819**	**407,819**	**406,927**
	Grand Total All Funds			**455,498,240**	**487,808,665**	**686,267,040**	**485,169,636**


LakeCounty
ORGANIZATIONAL CHART
LEGEND: November 2008
Coordination / Review
Jurisdiction / Responsibility
VOTERS OF LAKE COUNTY
ELECTED OFFICIALS
Circuit Court Clerk
Coroner
County Clerk
19th Circuit Judges
Recorder of Deeds
Reg. Supt. of Schools
Sheriff
State's Attorney
Treasurer
COUNTY BOARD MEMBERS
COUNTY BOARD CHAIRMAN
PUBLIC BUILDING COMMISSION
LIQUOR COMMISSION
RULES COMMITTEE
COUNTY BOARD VICE CHAIRMAN
STANDING COMMITTEES
FINANCIAL & ADMINISTRATIVE
REVENUE RECORDS & LEGISLATION
HEALTH & COMMUNITY SERVICES
PLANNING BUILDING & ZONING
PUBLIC WORKS & TRANSPORTATION
LAW & JUDICIAL
COUNTY ADMINISTRATOR
FINANCE & ADMINISTRATIVE SERVICES
HUMAN RESOURCES
INFORMATION TECHNOLOGY
COUNTY CLERK
RECORDER OF DEEDS
TREASURER
CHIEF COUNTY ASSESSMENT
REGIONAL OFFICE OF EDUCATION
HEALTH DEPARTMENT
VETERANS ASSISTANCE COMMISSION
WINCHESTER HOUSE
PBD / COMMUNITY DEVELOPMENT
WORKFORCE DEVELOPMENT
PLANNING BUILDING & DEVELOPMENT
STORMWATER MANAGEMENT COMMISSION
DIVISION OF TRANSPORTATION
PUBLIC WORKS
19th CIRCUIT COURT AGENCIES
CIRCUIT COURT CLERK
CORONER
SHERIFF
STATE'S ATTORNEY
PUBLIC DEFENDER
SHERIFF'S MERIT COMMISSION

Personnel Count by Department

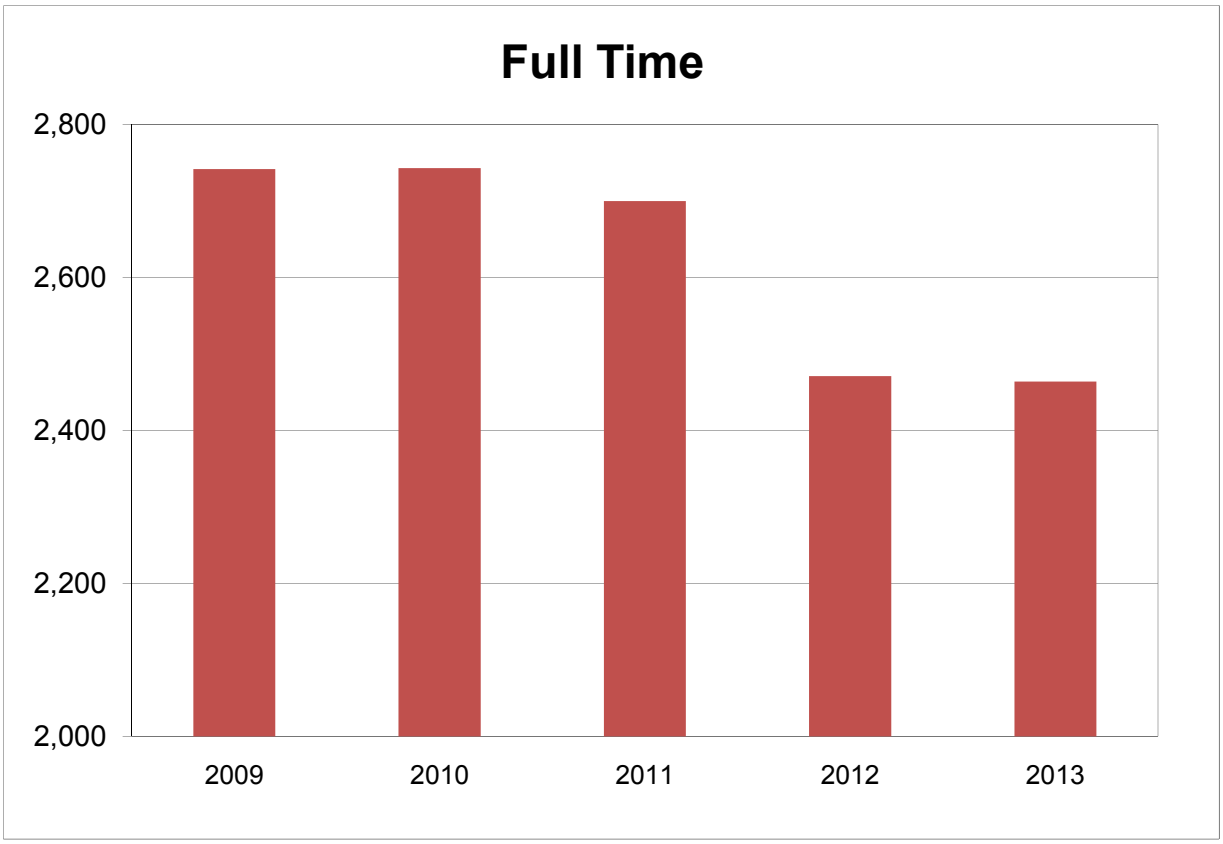
DEPARTMENT	FULL TIME 2009	2010	2011	2012	Unfunded 2012 *	2013	Unfunded 2013 *	PART TIME 2009	2010	2011	2012	Unfunded 2012 *	2013	Unfunded 2013 *
County Administrator	20	20	18	18	1	19	1	5	5	7	8	2	8	1
County Board	26	26	26	25	0	23	0	0	0	0	0	0	0	0
Human Resources/Risk	20	20	19	19	0	20	0	1	1	1	1	0	0	0
Information and Technology	65	65	65	65	2	66	2	1	1	1	1	1	1	1
Finance & Administrative Services	84	84	90	91	9	91	6	4	4	4	4	0	4	0
	215	215	218	218	12	219	9	11	11	13	14	3	13	2
HUD Grants**	0	0	7	7	0	7	0	0	0	1	1	1	0	0
Health Department	761	789	779	739	0	741	0	126	166	157	148	0	118	0
Workforce Development	23	24	24	23	0	23	0	1	1	2	1	0	1	0
Regional Office of Education	10	10	10	10	1	9	0	1	1	1	1	0	1	0
Tuberculosis Clinic	6	6	6	6	0	6	0	4	4	4	4	0	4	0
Veterans Assistance	3	3	3	3	0	3	0	1	1	1	1	0	1	0
Winchester House	246	222	192	0	0	0	0	30	30	27	0	0	0	0
	1,049	1,054	1,021	788	1	789	0	163	203	193	156	1	125	0
Circuit Court Clerk	137	137	138	138	2	140	2	10	10	9	9	1	9	1
Document Storage	5	5	5	5	0	3	0	0	2	2	2	0	2	0
Circuit Courts	148	148	150	150	5	151	6	10	10	10	10	2	10	2
Court Automation	7	6	6	7	0	7	0	0	0	0	0	0	0	0
Children's Waiting Room	2	2	2	2	0	2	0	1	1	1	1	0	1	0
Hulse Detention Center	74	74	72	72	5	72	5	7	7	6	6	2	6	2
Law Library	2	2	3	3	0	3	0	1	1	0	0	0	0	0
Coroner	12	12	12	12	1	12	2	1	1	1	1	0	1	0
Public Defender	45	45	45	45	1	46	1	4	4	2	2	0	2	0
Sheriff	493	493	493	500	13	501	15	51	51	51	51	0	51	0
Sheriff Merit Commission	1	1	1	1	0	1	0	0	0	0	0	0	0	0
State's Attorney	129	130	133	134	2	132	0	11	12	11	11	0	12	3
	1,055	1,055	1,060	1,069	29	1,070	31	96	99	93	93	5	94	8
Planning, Building, & Development	67	64	48	43	6	36	0	1	1	1	1	0	1	0
Stormwater Management	20	20	20	20	1	19	0	4	4	4	4	0	4	1
	87	84	68	63	7	55	0	5	5	5	5	0	5	1
Public Works	102	101	100	100	5	99	3	12	12	12	12	11	3	2
Division of Transportation	125	125	125	125	3	122	0	21	27	25	23	5	23	4
	227	226	225	225	8	221	3	33	39	37	35	16	26	6
Chief County Assessment Office	21	21	20	20	0	22	0	0	0	2	2	0	3	0
County Clerk	36	36	36	36	0	36	0	3	3	3	3	0	3	0
Vital Records Automation	3	3	3	3	0	3	0	0	0	0	0	0	0	0
Recorder of Deeds	19	19	16	16	3	13	0	1	1	1	1	0	1	0
Recorder Automation	13	13	16	16	2	19	5	2	2	2	2	0	2	0
Treasurer	17	17	17	17	0	17	0	0	0	0	0	0	0	0
	109	109	108	108	5	110	5	6	6	8	8	0	9	0
GRAND TOTAL:	**2,742**	**2,743**	**2,700**	**2,471**	**62**	**2,464**	**48**	**314**	**363**	**349**	**311**	**25**	**272**	**17**

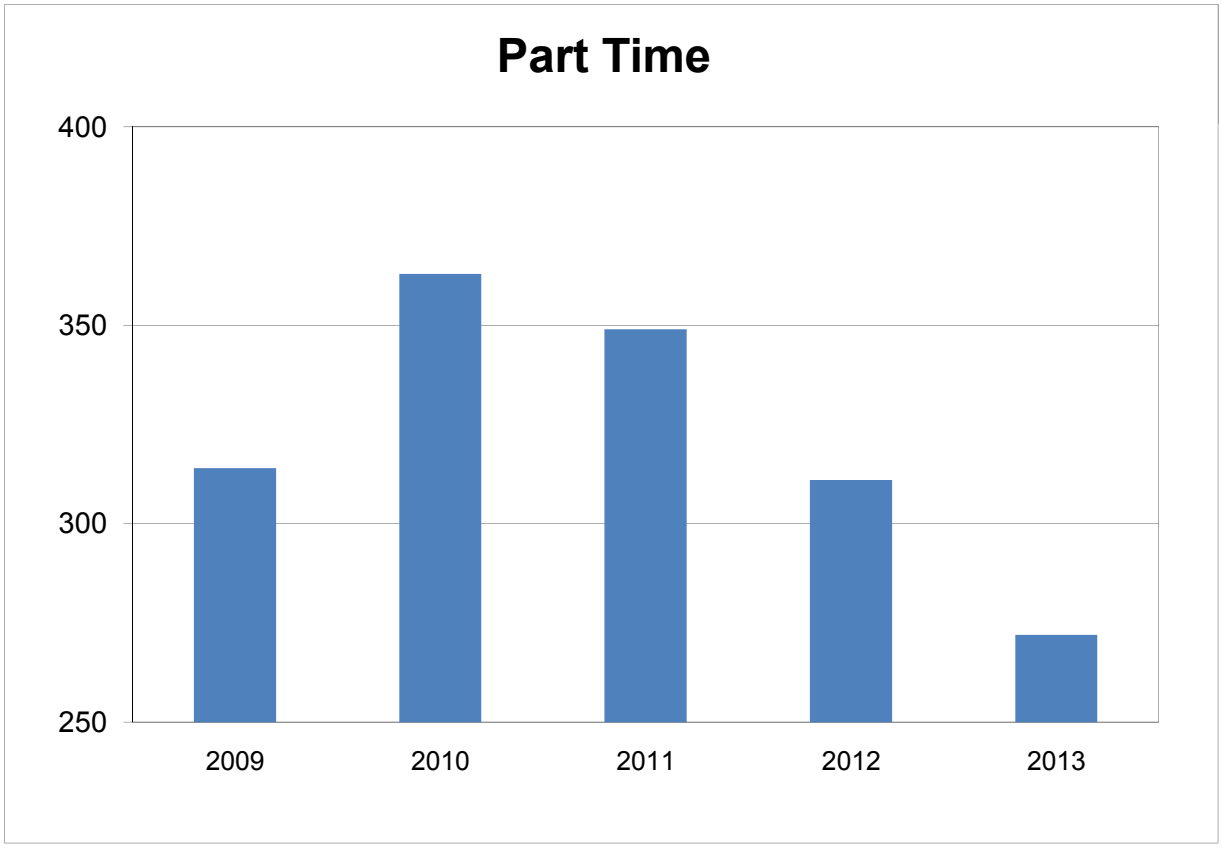
* Unfunded means an approved position with no budgeted salary or wage. The number of unfunded positions is included in the 2012 and Start 2013 values.
**HUD Grants positions were included with Planning prior to FY 2011.

Personnel Count Changes by Department

DEPARTMENT	Full Time 2013-2012	Part Time 2013-2012	Notes
County Administrator	1	0	Addition of Criminal Justice Council Coordinator
County Board	-2	0	Reduction in two board member seats due to redistricting process
Human Resources/Risk	1	-1	Expansion of a part-time position to full-time
Information and Technology	1	0	Addition of a Project Manager position
Finance & Administrative Services	0	0	
	1	-1	
HUD Grants**	0	-1	Eliminate part-time employee due to lower grant revenue
Health Department	2	-30	Two medicaid enrollment positions added; part-time reductions due to dental grant cuts
Workforce Development	0	0	
Regional Office of Education	-1	0	Elimination of vacant Sr. Clerk position
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
Winchester House	0	0	
	1	-31	
Circuit Court Clerk	2	0	Moved two postions from Document Storage Fund
Document Storage	-2	0	Moved two positions to the general fund
Circuit Courts	1	0	Addition of a Spanish language interpreter
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	0	0	
Law Library	0	0	
Coroner	0	0	
Public Defender	1	0	Addition of additional investigator
Sheriff	1	0	Addition of an IT position to assist with increasing workload
Sheriff Merit Commission	0	0	
State's Attorney	-2	1	One vacant unfunded position eliminated; one FT position changed to PT
	1	1	
Planning, Building, & Development	-7	0	Elimination of 7 vacant full-time positions
Stormwater Management	-1	0	Elimination of one vacant Permit Engineer position
	-8	0	
Public Works	-1	-9	Eliminated one vacant unfunded position and 9 seasonal workers
Division of Transportation	-3	0	Eliminated three vacant and unfunded positions
	-4	-9	
Chief County Assessment Office	2	1	Added two previously approved Clerk positions and one intern
County Clerk	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	-3	0	Moved three vacant unfunded positions to Recorder Automation
Recorder Automation	3	0	Three vacant unfunded positions moved from general fund
Treasurer	0	0	
	2	1	
GRAND TOTAL:	**-7**	**-39**	

AUTHORIZED POSITIONS: FIVE YEAR HISTORY





LakeCounty

New Program/Personnel/Refunding Requests

Fiscal Year 2013 Requests

Requesting Department / Request	FY 2013 Department Request	FY 2013 Approved	FY 2013 Revenue Impact	Description of Request
New Program Requests				
County Administration				
Criminal Justice Council Coordinator	$112,389	$112,389	$0	This request is for a new position to coordinate and facilitate the work of the Lake County Justice Leadership Council, a new workgroup focused on integrated justice.
Court Administration				
Increase in Treatment Funding	$372,000	$175,000	$0	Increases the amount of money available for TIM court treatment programs. An additional 35 individuals could receive recovery home services and 15 more could receive residential services. Funding for TIM court programs ran out in June this fiscal year.
Additional Spanish Language Interpreter	$73,854	$73,854	$0	The US Dept of Justice informed the Courts that meaningful access to court proceedings includes interpreter coverage in civil matters. The Courts have previously only provided the service in criminal cases.
Web-site Development Alternative	$57,427	CCIP	$30,000	County IT has to upgrade Microsoft Share Point to a new version. The Court's would like to purchase an alternative product to update the website that is much more user friendly and would allow non-technical staff to update the web-site. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Video Conferencing Kits	$50,000	CCIP	$0	Video-conferencing when in-person communication is impractical. The kits could be used to reduce the number of prisoner transports from the Jail to Juvenile which takes place about 4 times per week. Potential savings in Sheriff's budget but no actual budget reduction. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
DOT				
Smart Board	$8,000	CCIP	$0	Smart board for DOT conference room. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Garmins for snow plow trucks	$7,000	$7,000	$0	Garmins will be used to carryout snow plow routes designed by U of I.
FAS				
Capital Project Coordinator Position	$113,614	$0	$0	Current work load has increased substantially. Due to anticipated capital projects, the work load will continue to escalate. The position is requested to help the Construction Division with completing all necessary projects in a timely manner.
Health				
Behavioral Health Expansion (County's Justice Departments)	$1,125,563	$120,000	$266,322	The purpose of this program is to address the behavioral health needs of individuals who are transitioning through the County's various justice departments. The funding for treatment services in the Psychological Services Division has been inadequate for the past several years. The Health Department recommends this program to address the justice department's needs.
Software for Lab	$10,000	$10,000	$0	Public Works and Population Health have agreed to split the cost for equipment and software that better integrates their lab work. The request is to fund software in the lab. Public works has requested $40,000 in the FY13 CCIP for lab equipment. The $10,000 is for the software that accompanies the lab equipment.
Contractual Grant Writers	$60,860	$25,000	$0	Population Health has requested $60,860 for contractual grant writers. Due to reduction in workforce, grant writing expertise is needed to secure funding for the various programs offered by Population Health.
Human Resources				
I9 Verification	$10,000	CCIP	$0	Purchase TALX program to allow employees to complete I-9 forms on-line, electronically verify employment with Social Security, and manage records for appropriate length of time. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Outsource Worker's Comp. Bill Payment Checks	$24,000	CCIP	$0	Utilize third party bill review company to send payment to providers in addition to sending Explanation of Benefits. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.

Fiscal Year 2013 Requests

Requesting Department / Request	FY 2013 Department Request	FY 2013 Approved	FY 2013 Revenue Impact	Description of Request
Riskmaster Leave Management Module	$17,175	CCIP	$0	The automation of leave time accruals and centralization of approvals will result in a best practices approach to ensuring compliance with the law. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Employee Driver's License Status Verification	$7,000	CCIP	$0	Vendor service that allows the County to verify the validity of employees' driver's license status and driving record. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Tablet Portable Computers	$6,720	$0	$0	Tablet computers are requested by the Risk Division to assist claims specialist with properly documenting claims investigations in the field, including updated and instant medical notations from the nurse case manager to the adjusters while medically supervising active claimants.
Application Software Replacement	$25,000	CCIP	$0	The current contract with Open Hire expires in FY 2013. Human Resources would like to explore replacement options to improve the current process. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
Expansion of Supervisor and Emerging Supervisor Training	$26,000	$26,000	$0	Funding is requested to expand training related to the Supervisor and Emerging Supervisor Certificate programs.
Expand Part-time Position in Risk	$13,965	$13,965	$0	Funding is requested to expand a part-time position by 7.5 hours and add medical leave officer duties to the position.
Tuition Reimbursement	$10,000	$0	$0	Expand tuition reimbursement from $1,500 to $2,000 per person per year.
IT				
Project Manager Level III	$145,069	$145,069	$0	Position requested to manage implementation of new solutions and provide internal consulting support for project management.
Additional Consulting Services	$74,000	$0	$0	Technical subject matter expertise and staff augmentation
Conference Room Technology Upgrades	Still being researched	CCIP	$0	IT requested a SmartBoard in their budget. FAS has asked IT to research conference room technology County-wide. This request will be considered in the CCIP. Specific allocation and projects will be subject to a governance process to be determined by Information Technology, Finance and the County Administrator's Office and this transfer does not ensure that this project will be funded as requested.
New Staffing Structure	$31,500	$0	$0	IT is currently analyzing their staffing structure.
Public Defender				
Investigator - immigration cases	$78,908	$78,908	$0	Addition of one investigator to handle increase workload of immigration cases.
Sheriff				
Add IT Staff Person	$91,275	$91,275	$0	Sheriff's IT infrastructure has grown and will grow even more in FY2013. As a result, one additional IT staff person is needed.
Add Radio Dispatcher	$78,713	$0	$0	Increase in work load requires more dispatchers.
Stormwater				
Watershed Management Grant Program Expansion	$27,000	$0	$0	The Watershed Management Board grant program makes $150,000 available to county communities and resident groups each year at 50% cost share for drainage improvements and watershed level planning for projects. The request is to increase funding by $27,000 to fund more requests.

Fiscal Year 2013 Requests

Requesting Department / Request	FY 2013 Department Request	FY 2013 Approved	FY 2013 Revenue Impact	Description of Request
Position Refunding Requests				
County Administration				
Assistant to the County Manager	$118,765	$0	$0	This position has been unfunded for several years.
CAO Intern	$45,000	$45,000	$0	The department had one unfunded intern position in FY2012.
DOT				
Refund one seasonal worker	$6,334	$6,334	$0	Refund one seasonal worker for a scanning/indexing project.
FAS				
Refund Two Custodians	$98,409	$49,204	$0	Request was to refund two custodian service positions that were unfunded beginning in FY2010 in response to a service level need.
Two Engineer Positions (Facilities)	$119,691	$119,691	$0	In addition to the proper maintenance for more advanced building technology, the funding of these positions will allow for a reduction in overtime due to vacancies. Overtime cost has been adjusted to levels consistent with full funding of these positions.
IT				
PC Technician	$73,018	$0	$0	Refund PC Technician position held vacant since FY2010.
States Attorney				
Paralegal position	$80,084	$80,084	$0	Refund Legal Secretary position held vacant since FY2010. Position proposed be reclassified to paralegal.
Public Works				
Refund Senior Engineering Technician Position	$104,520	$104,520	$0	Refund Senior Engineering Technician held vacant since FY2010.
Total Amount	**$3,302,853**	**$1,283,293**	**$296,322**	

Corporate Capital Improvement Program

2013 Approved Budget

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.

Lake County

Corporate Capital Improvement Program

Capital Improvement Policies

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

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

3. The CIP calendar will follow the same time frame as the budget calendar.

4. The County will enact an annual budget and appropriate County funds based on the multi-year CIP.

5. The County will coordinate the development of the capital improvement budget with the development of the operating budget with operating costs associated with new capital improvements projected and included in the operating budget forecasts.

6. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the CIP and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.

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

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

9. The CIP requests will be evaluated using criteria, which have been developed to provide an objective mechanism for assessing and prioritizing the numerous projects that will be presented for evaluation.

Evaluation Criteria System

The Corporate Capital Improvement Program is comprised of three major areas: the Departments, Divisions and Commissions which are included in the CCIP; the types of acceptable expenditures; and, the Evaluation Criteria used to assess and prioritize the specific projects for funding, development and implementation.

There are numerous financing alternatives that can be used to provide funding for a project. The County Board, at the recommendation of the Financial and Administrative Committee, may match a proposed project with the financing alternative that best meets the needs of the County.

CCIP Definition

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

The most current year of the CCIP would be incorporated into the County's budget as a part of its capital budget. The CCIP will be re-evaluated annually, taking into account any additional projects that may have been requested and presented for evaluation. The ranking of all projects in the five-year plan will be revised as necessary, and the most current year of the CCIP would be incorporated into the County's budget.

Departments included in CCIP

The Lake County Corporate Capital Improvement Program Evaluation Criteria System will be used to assess capital projects for the following:

- All Corporate Fund Departments and County-owned property and
- Non-Corporate Fund Departments & Commissions and non-County owned property, when legally permissible.

Acceptable Expenditures

The Corporate Capital Improvement Program is aimed at larger dollar items that have a useful life expectancy in excess of five years. It is not to be used for operating items or services. Four specific criteria have been developed to define an acceptable expenditure. They are as follows:

A. Acquisition of equipment, which has a minimum single unit value of $30,000 and a minimum usable life in excess of 5 years. Required support items may also be funded, regardless of their unit value, as long as the $30,000 single value is met for the primary equipment request.

B. Construction of buildings or structures, including associated engineering and other construction costs for departments within the CCIP system, at a minimum cost of $200,000.

C. Major expansion, rehabilitation, or modification of an existing building or structure for any department within the CCIP system, including associated engineering and other construction costs, at a minimum cost of $100,000. In general expenditures may not be for routine maintenance or decorative purposes on an individual basis. Emphasis for rehabilitation will be given to those needs as identified in the facility assessment.

D. Purchase of land needed for construction of facilities within the CCIP system.

E. Acquisition of feasibility, design development, and/or implementation services for physical improvements to public infrastructure within the CCIP system, at a minimum cost of $100,000 or acquisition of 'non-County' funding grants, leveraged at a minimum of $25,000.

Evaluation Criteria

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

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

Categories

A. Mandates (required by legislation, regulation or citation)

B. Rehabilitation / Asset Management - "Keeping the County facilities and infrastructure in good functional condition"
   1. Analysis of liability impact
   2. Physical condition of asset
   3. Cost analysis of project

C. Operational Improvements - "Providing cost effective up-grades to existing service functions"
   1. Impact of operation costs/cost effectiveness
   2. Operation efficiency improvement/increase customer (service) response
   3. Better management of risk or liability

D. New Initiative - "Addressing the long-term goals & service needs of the County"
   1. County Board Goal or Target Issue
   2. Response to growth in demand for service function
   3. Cost benefit analysis <u>or</u> return on investment

Explanation of Criteria

A. Mandates – absolute requirements as stipulated by legislation, regulation, or by a citation issued by a regulatory county, state or federal agency.

B. Rehabilitation/Asset Management –

   1. Analysis of liability impact – what is the effect of the situation on the physical structure of the facility, or the health and safety of the employees and users of the facility.

   2. Physical condition of the existing asset could dictate the need for immediate repair, either based on frequency of use or age of asset; timing and extent of necessary repair in respect to current funding; replacement of asset consistent with industry standards/sound engineering practices; existing asset compliant with current applicable codes.

3. Cost analysis of project based upon the cost of the repairs or replacement, and the net present value calculations.

C. Operational Improvements –

1. Impact of the operation costs or the effectiveness of incurred costs on the current mode of doing business (i.e., providing services); what savings could be realized; what service increases could be provided; what new revenues could be anticipated; what payments could be reduced.

2. Operation efficiency improvement or increase customer (service) response; quantifiable improvements in service efficiencies (i.e., ratio of costs to customer satisfaction); measurable performance improvement in services using established metrics.

3. Better management of (known) risk or liability to the County; what modifications to existing conditions or life safety procedures would decrease, significantly reduce, or eliminate risk to the employee or user, or reduce the tort liability of the County.

D. New Initiatives –

1. County Board Goal or Target Issue; meeting the priority of the Goal or Issue as designated by the Board.

2. Response to the growth in demand for service function as demonstrated by a Department to be an “unmet” need that is impacted by one or more Goals or Targets.

3. Cost benefit analysis or return on investment; evaluating the financial aspects of the project through cash-flow and appropriate term ROI strategies, while maintaining a quality-of-life overview.

The following pages include detailed information related to the Corporate Capital Improvement Program and information sheets on the major capital initiatives currently underway. These pages contain brief project descriptions, financial data and analysis on the impact these projects will have on future operating budgets.

2013 Fiscal Year Approved Projects

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

LakeCounty

Corporate Capital Improvement Program

2013 Fiscal Year Projects (Recommended)

CCIP Project Name	Project Location	Requested Funding	Recommended Funding	Description of Program
Mandate				
None				
Rehabilitation/Asset Management				
Belvidere Campus Parking Lot and Grounds Rehabilitation	Waukegan	$329,000	$329,000	Site improvements including removal and replacement of parking lots 1, 4, & 5. Sidewalk, curb, and landscape improvements are also part of this request.
EDACS Radio System Replacement Study	Libertyville	$190,000	$190,000	This program request will cover the consulting services required to determine the best course of action for the County's radio system that will no longer be supported by the manufacturer.
Facility Assessment	Various	$3,750,000	$2,075,000	See attached 2013 CCIP Facility Assessment list.
Operational Improvements				
Jail Intake, Booking, Kitchen, & Visitation Improvements	Waukegan	$5,250,000	$5,250,000	Expansion/renovation of the jail intake, booking, and kitchen to accommodate the current and future capacity of the Jail.
Babcox Center Phone/Video Visitation Infrastructure	Waukegan	$250,000	$250,000	Electrical and low voltage wiring infrastructure necessary to support the inmate visitation system.
Court Presentation Systems	Waukegan	$100,000	$100,000	Four new Court Presentation Systems (NOMADS) for use in existing areas containing infrastrucutre to support them.
Initiatives				
Oracle Implementation	Various	$2,700,000	$2,700,000	Cost to implement a bundled Oracle package including: Business Intelligence, Learning Management, Enterprise Asset Management, and Hyperion modules.
Oracle Licensing	Various	$920,580	$920,580	Licensing agreement with Oracle.
Employee Time Capture & Editing Application Software	Various	$245,000	$245,000	Implement new time keeping software system that can be linked to Oracle to replace all standard time clocks.
Integrated Justice System	Waukegan	$174,000	$75,000	Modifications to the Public Defender's existing case management system.
Funding Totals		**$13,908,580**	**$12,134,580**	

2013 Fiscal Year Requests (Not Recommended)

CCIP Project Name	Project Location	Requested Funding	Recommended Funding	Description of Program
Operational Improvements				
Jail Cooling Plant Replacement	Waukegan	$2,000,000	$0	Replacement of the Jail's central plant equipment.
Libertyville Campus Evidence Storage and Processing Facility	Libertyville	unknown	$0	Comprehensive evidence storage and processing additions to the 2010 CCIP Multi-Departmental Storage Facility project; substantially increasing the Sheriff's evidence storage capacity.
Waukegan Campus Loading Dock and Screening	Waukegan	$1,000,000	$0	Evaluation of long term solutions to improve loading and screening process for the Waukegan Campus. Alterations to the existing loading dock and north entrance would be included.
Initiatives				
Short and Medium Term IT Initiatives	Various	$1,000,000	$0	Funding for a multitude of IT based initiatives as determined by IT, Finance, and the County Administrator's Office.
Vista Firearms Simulator	Libertyville	$325,000	$0	Multi-screen firearms training simulator system with a permanent climate controlled 30x40 structure. Requested funding covers a comprehensive facility assessment of the existng range.

Summary of Funding

Source of Funds		Use of Funds	
Fund Sweep of Reserves	$30,704,854	Mandate	$0
Annual Operating Budget	$0	Rehab/Asset Management	$519,000
Project Close-Out or Re-allocation (facility assessment)	$0	Operational Improvements	$7,675,000
Unallocated	$0	Initiatives	$3,940,580
		Unallocated CCIP	$2,700,000
		Future Long Term Campus	$15,870,274
Funding Totals	$30,704,854	**Funding Totals**	$30,704,854

Mandates

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

None

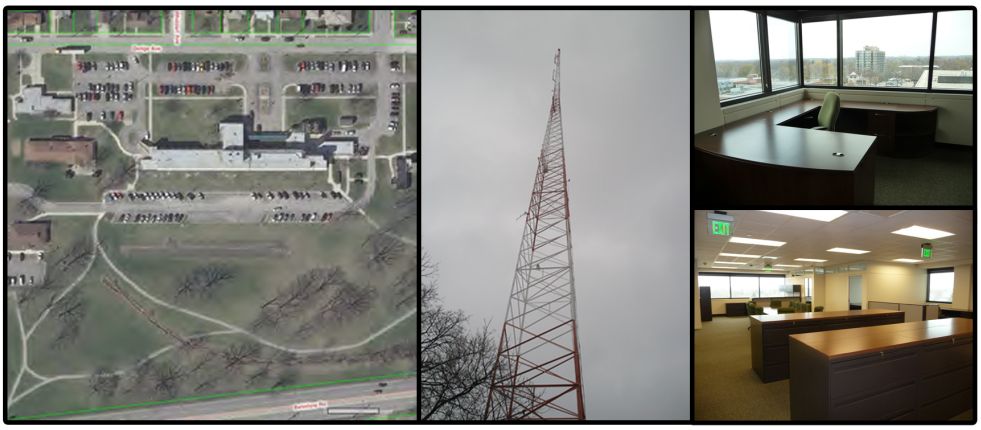
Rehabilitation/Asset Management

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

Belvidere Campus Parking Lot and Grounds Rehabilitation Project

EDACS Radio System Replacement Study

Facility Assessment



Department:	**Lake County Health Department**	**Allocation Year:**	**FY 2013**
Project:	**Belvidere Campus Parking Lot and Grounds Restoration**	**Allocation Amount:**	**$329,000**
CIP #	**1103200**		

Project Description

This project involves the selective repair and replacement of site elements at the Lake County Health Department's Belvidere Medical Building. Identified needs include: replacement of the facility's west entry canopy; replacement of sidewalks, curbs, and landscaping along the south-east side of the site; grading along the building's perimeter; replacement of storm sewer; improvements to campus lighting; expansion of parking lots, and improvements to campus way-finding.

Purpose / Justification

The County and Health Department continue to invest in improvements at the Belvidere Medical Campus. The main east/west client parking area on the north side of the building, along with associated sidewalks, curbing, lighting, and other parking lot features are in need of further renewal. This will provide a more functional and accessible facility for the citizens of Lake County.

Project Status

Elements of this project have been identified in the County's Facility Assessment Inventory as being due for repair or replacement. Improvements to parking lots #2, 3, and 8 as well as repairs to the main entrance were completed in the Fall of 2012 as part of the Health Department's FY 2012 CCIP request. This request comprises Phase 2 of the Belvidere Campus Parking Lot and Ground Restoration, and includes a similar scope of restoration activity for parking lots #1, 4, and 5.

Net Impact on Operating Budget

This project will slightly decrease operating costs for the Belvidere Medical Building Campus. The targeted campus improvements will help reduce the need for continued maintenance and service calls on particularly troublesome areas. The request does not anticipate any increase in revenue.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$15,000	$15,000
Construction	$0	$0	$314,000	$314,000
Contingency	$0	$0	$0	$0
Total	$0	$0	$329,000	$329,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$0	$0	$0	$0	$0	$0
Consulting and A/E Services	$15,000	$15,000	$0	$0	$0	$30,000
Construction	$314,000	$200,000	$0	$0	$0	$514,000
Contingency	$0	$0	$0	$0	$0	$0
Total	$329,000	$215,000	$0	$0	$0	$544,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$314,000
Furniture	$0
Phone/Data	$0
Technology/Equipment	$0
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$15,000
Contingency	$0
Other	$0
Total Project Budget	$329,000

Department:	**Radio Department**	**Allocation Year:**	**FY 2013**
Project:	**EDACS Radio System Replacement Study**	**Allocation Amount:**	**$190,000**
CIP #	**1103402**		

Project Description

The EDACS Radio System Replacement Study Project is a comprehensive study to review and provide recommendations regarding the technical, regulatory, and financial impacts of migrating Lake County's current emergency radio system to a P25 compliant radio system.

Purpose / Justification

In June of 2011, the County Radio Department received an "End-of-Life Notice" for the County Radio System. The notice, submitted by the radio system manufacture (Harris), informs the County that support for maintaining the County Radio System will no longer be available as of December 2017. Support for the radio system includes parts for repair, equipment replacements , and technical assistance. Not having the necessary support could cause radio communications failures which could be a risk to public safety agencies and officer safety.

Project Status

The proposed Radio Project study consists of four (4) phases: 1) Establishment of a Radio System Governance Group; 2) Replacement of Sheriff Dispatch Radio Consoles; 3) Replacement of County Subscriber Radios (mobiles and portables) and; 4) Replacement of the County EDACS Radio System. This CCIP program requests will allow the County to more clearly define the scope of each of the four phases, as well as provide an overall recommendation as to the best solution for Lake County.

Net Impact on Operating Budget

This project is a stand alone study which will have no impact on the operating budget.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$190,000	$190,000
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	$0	$0	$190,000	$190,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$0	$0	$0	$0	$0	$0
Consulting and A/E Services	$190,000	$0	$0	$0	$0	$190,000
Construction	$0	$0	$0	$0	$0	$0
Contingency	$0	$0	$0	$0	$0	$0
Total	$190,000	$0	$0	$0	$0	$190,000

Project Budget 2013	
Feasibility Study / Programming	$40,000
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$50,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$100,000
Contingency	$0
Other	$0
Total Project Budget	$190,000

Department:	**Facility Operations**	**Allocation Year:**	**FY 2013**
Project:	**Facility Assessment - County Wide**	**Allocation Amount:**	**$2,075,000**
CIP #	**1103285**		

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% for the County wide FCI.

Purpose / Justification

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

Project Status

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

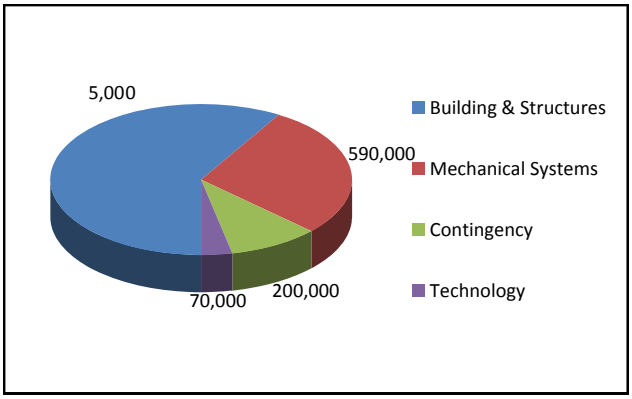
Net Impact on Operating Budget

Facility Assessment projects will ultimately reduce operating costs and extend the life of Lake County capital assets thus reducing the Operating Budget.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$2,504,907	$944,950	$215,000	$1,159,950
Construction	$18,273,666	$8,333,942	$1,660,000	$9,993,942
Contingency	$0	$0	$200,000	$200,000
Total	$20,778,573	$9,278,892	$2,075,000	$11,353,892

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$0	$0	$0	$0	$0	$0
Consulting and A/E Services	$215,000	$500,000	$500,000	$500,000	$500,000	$2,215,000
Construction	$1,660,000	$4,000,000	$4,000,000	$4,000,000	$4,000,000	$17,660,000
Contingency	$200,000	$500,000	$500,000	$500,000	$500,000	$2,200,000
Total	$2,075,000	$5,000,000	$5,000,000	$5,000,000	$5,000,000	$22,075,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$1,805,000
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$70,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	
Contingency	$200,000
Other	$0
Total Project Budget	$2,075,000



Department:	**Facilities Operations**	**Allocation Year:**	**FY 2013**
Project:	**Facility Assessment - County Wide**	**Allocation Amount:**	**$2,075,000**
CIP #	**1103285**		

2013 Facility Assessment Project List

Facility Assessment Project Name	Project Location	Approved Funding	Description
Jail Infrastructure Improvements, *Babcox*	Waukegan	550,000	Multiple identified infrastructure improvements
Replace Handrails in Stairwells, *Admin Tower*	Waukegan	250,000	Repair/replace handrails in Stair #2 & #3
HVAC Cooling Replacement,	Libertyville	150,000	911 dispatch and server room HVAC
Trane Chiller Controls Replacement *Babcox*	Waukegan	70,000	Building automation controls
HVAC Improvements (Building Pressure) *Adult Probation*	Waukegan	100,000	Fan replacement; system troubleshoot and balance
Resurface Parking Lot/Sidewalk Replacement *Child Advocacy*	Gurnee	250,000	Misc. asphalt, concrete and signage repairs
HVAC RTU's Qty 4 Replacement *Depke*	Vernon Hills	170,000	Replace roof top units
Replace Roof *BMB HD*	Various	165,000	Roof replacement at the Belvidere Medical Building
HVAC RTU Qty 2 Replacement *DOT*	Libertyville	170,000	Replace roof top units
2013 Facility Assessment Contingency	Multiple	200,000	Contingency

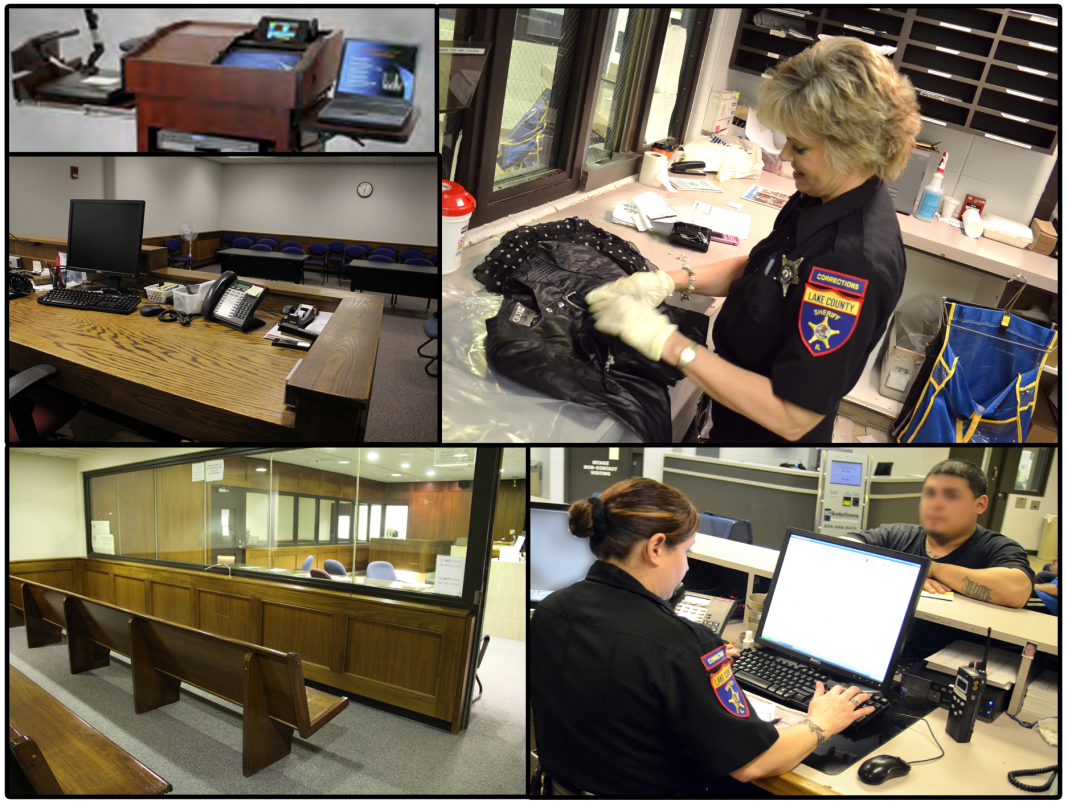
Operational Improvements

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

Jail Intake, Booking, Kitchen, and Visitation Improvements

Babcox Phone/Video Visitation Infrastructure

Court Presentation System



Department:	**Sheriff's Department**	**Allocation Year:**	**FY 2013**
Project:	**Jail Intake, Booking, Kitchen and Visitation Improvements**	**Allocation Amount:**	**$5,250,000**
CIP #	**1103920**		

Project Description

This project entails the expansion and renovation of the Jail Intake, Booking, and Kitchen areas to accommodate the current and future capacity of the Jail, while providing for staffing efficiency and improving bond court in-custody transport. A renovated bond court holding area, larger pre-booking area, improved lines of sight at the Jail Kitchen, a visual separation between the male and female holding cells, and appropriate space for pre-trial and medical screening areas are part of the targeted improvements.

Purpose / Justification

The proposed project addresses operational deficiencies identified by MGT of America "2012 Jail Capacity Analysis" and Grumman Butkus Associates in their "2012 Babcox Justice Center Infrastructure Study", which indicate Lake County has increased its jail capacity beyond the limits its current configuration or infrastructure can reasonably and efficiently support.

Project Status

This project will be designed and constructed in sequence with the Criminal Courts Tower Project (CCT). Design of these improvements will be accommodated via the architect of record for the CCT with the contractor to be determined via the public bidding process.

Net Impact on Operating Budget

This program is a one time capital expense that will have no net effect on the annual operating budget.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$430,000	$430,000
Consulting and A/E Services	$0	$0	$315,000	$315,000
Construction	$0	$0	$4,405,000	$4,405,000
Contingency	$0	$0	$100,000	$100,000
Total	$0	$0	$5,250,000	$5,250,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$430,000	$0	$0	$0	$0	$430,000
Consulting and A/E Services	$315,000	$0	$0	$0	$0	$315,000
Construction	$4,405,000	$0	$0	$0	$0	$4,405,000
Contingency	$100,000	$0	$0	$0	$0	$100,000
Total	$5,250,000	$0	$0	$0	$0	$5,250,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$4,375,000
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$430,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$30,000
Consultant Fees	$315,000
Contingency	$100,000
Other	$0
Total Project Budget	$5,250,000

Department:	**Finance & Administrative Services**	**Allocation Year:**	**FY 2013**
Project:	**Babcox Center Phone & Video Visitation Infrastructure**	**Allocation Amount:**	**$250,000**
CIP #	**1103355**		

Project Description

This project provides for the installation of electrical power and low voltage wiring to support the Lake County Sheriff's Office Inmate Phone and Video Visitation System. The Video Visitation System System will entail the installation of multiple interface kiosks whereby inmates can interact via live video feeds with family or visitors without the need to be transported to visitation cells by Sherriff's Office Staff. The Video Visitation System seeks to decrease staff time used transporting inmates, increase visitation opportunities for inmates, and increase jail security by reducing public/inmate travel throughout the facilities. The System is currently being solicited from qualified vendors via a Request For Proposals (RFP). This program request is for the infrastructure necessary to support these kiosks only.

Purpose / Justification

Lake County is seeking proposals from qualified vendors for the design and installation of an inmate video visitation system. Proposals from interested vendors could offer multiple options, including the vendor self-furnishing all necessary power and data wiring for the selected system. The current operational model for Lake County, however, is to own all the infrastructure located internal to its facilities.

Project Status

This project has not yet begun. The location, scope, and schedule of the infrastructure improvements will coincide with award of the Inmate Phone and Video Visitation System. The greatest overall benefit to Lake County will be considered in the evaluation of all received contractor bids as well as extent of infrastructure improvements.

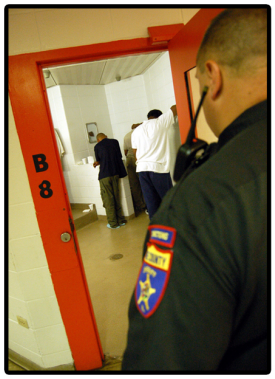
Net Impact on Operating Budget

By reducing inmate transfer costs, this project is anticipated to have a positive impact on the operating budget.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$0	$0
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$250,000	$250,000
Contingency	$0	$0	$0	$0
Total	$0	$0	$250,000	$250,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	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 2013	
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



Department:	**19th Judicial Circuit Court**	**Allocation Year:**	**FY 2013**
Project:	**Court Presentation System**	**Allocation Amount:**	**$100,000**
CIP #	**1103355-11203**		

Project Description

This project seeks to purchase four additional court evidence presentation systems. The equipment will allow attorneys or witnesses to annotate evidence that is displayed in the courtroom, witness stand, and bench; and provides a means to quickly and effectively highlight particularly detailed evidence. The addition of modern court technology continues to be a priority as evidence presented in court proceedings is changing and will continue to evolve.

Purpose / Justification

The courtroom presentation system supports three main objectives of the Court's Strategic Plan. Access to Justice: the process of conducting trials will be more open; information sharing will be open to everyone, and the quality of information is enhanced and more comprehendible. Expedition and Timeliness: the use of this equipment has a track record of moving the evidence quicker - making evidence presentation more efficient, and thus moving cases more expeditiously. Equality, Fairness, and Integrity: The trial process will be better understood by non-attorneys, especially the jurors, when dealing with more complex information.

Project Status

Since 2006 the infrastructure necessary to support courtroom presentation system has been constructed in multiple courtrooms throughout the Babcox, Annex, and Central Courts areas. To date, nine courtroom presentation systems have been purchased, and are shared between all sites. The need to utilize this technology by the Lake County State's Attorney, Lake County Public Defender, and other attorneys has exceeded the availability of these devices.

Net Impact on Operating Budget

This project will result in a slight increase in operating budget as an ongoing program of maintenance and support will need to be implemented to ensure the system's functionality.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$100,110	$0	$100,000	$100,000
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	$100,110	$0	$100,000	$100,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$100,000	$0	$0	$0	$0	$100,000
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	$100,000	$0	$0	$0	$0	$100,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$100,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$0
Other	$0
Total Project Budget	$100,000

Initiatives

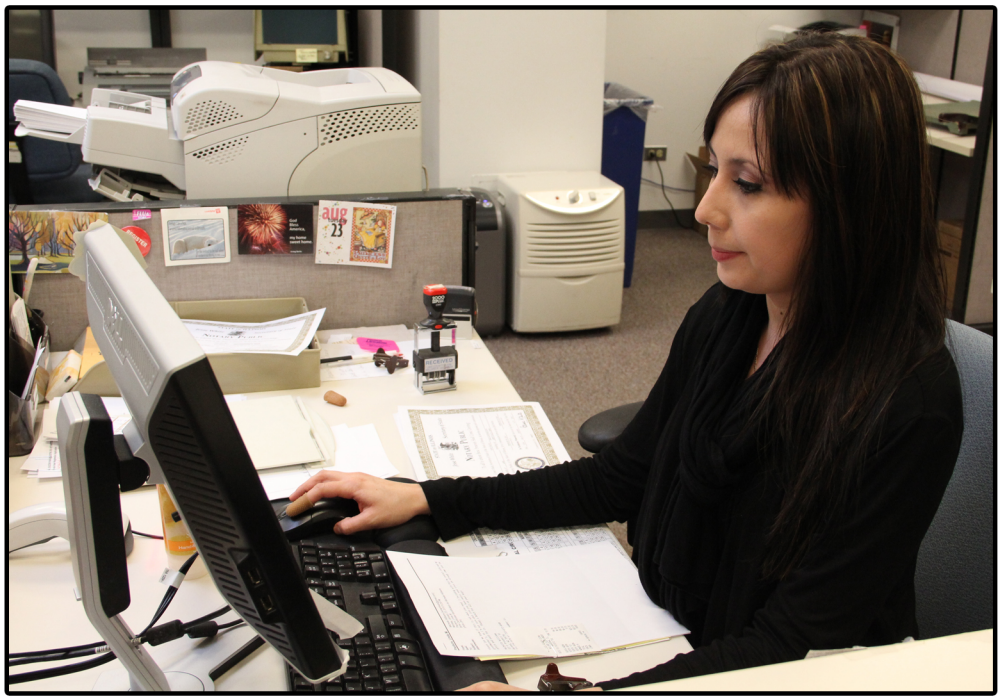
Addressing the long term goals and service needs of the County is the key goal of the Initiatives component of the CIP.

Oracle Implementation

Oracle Licensing

Employee Time Capture

Integrated Justice



Department:	**Finance and Administrative Services**	**Allocation Year:**	**FY 2013**
Project:	**Oracle Implementation**	**Allocation Amount:**	**$2,700,000**
CIP #	**1103440**		

Project Description

Since 2003, Lake County has committed to regularly upgrading the Oracle system in order to maintain external support requirements, federal and state reporting and internal business policies. Oracle proposed the County consider a bundled pricing option that would include various enhancements and allow us to take advantage of discounted pricing. In order to provide various departments a fully-integrated end to end solution that is based on current mainstream technologies, and address some licensing deficiencies, Lake County purchased a bundled package of software. This project implements the bundled solution.

Purpose / Justification

The Oracle bundled package includes modules which provide operational benefits to various departments. The analytic tools within the Business Intelligence Module compiles huge amounts of data fragmented across multiple departments into a consistent and homogenous form . HRMS Performance Management will replace the existing evaluation software. Enterprise Asset Management provides an integrated condition based maintenance strategy for property, plants, and public infrastructure. The Hyperion Module provides Public Sector Planning, Budgeting, and Financial Data Quality Management.

Project Status

The software bundle has been purchased and implementation will begin in 2013.

Net Impact on Operating Budget

The implementation may last approximately 18 months. There are no ongoing implementation costs.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$2,660,700	$2,660,700
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$0	$0
Contingency	$0	$0	$39,300	$39,300
Total	$0	$0	$2,700,000	$2,700,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$2,660,700	$0	$0	$0	$0	$2,660,700
Consulting and A/E Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Contingency	$39,300	$0	$0	$0	$0	$39,300
Total	$2,700,000	$0	$0	$0	$0	$2,700,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$2,660,700
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$39,300
Other	$0
Total Project Budget	$2,700,000

Department:	**Finance and Administrative Services**	**Allocation Year:**	**FY 2013**
Project:	**Oracle Licensing**	**Allocation Amount:**	**$920,580**
CIP #	**1103440**		

Project Description

In 2003, Lake County integrated its purchasing, accounting, budgeting, and human resource systems with the development of its Back Office Support System (BOSS) . This system allows users to rapidly access multiple streams of data that previously would have required extensive research and coordination with multiple departments. This request seeks to update Lake County's licensing for this product.

Purpose / Justification

BOSS has become an integral tool for Lake County to manage its day to day and long term finances. Payment for licenses is a necessity for Lake County to continue using this tool.

Project Status

Oracle has offered a 3-year Municipal Payment Plan at 1.5% financing, which would allow the County to spread the cost of the licenses over the likely period that it will take to implement all the modules. This funding expedites and completes the payment plan.

Net Impact on Operating Budget

Prepayment of the third year payment results in savings of approximately $5,000. Ongoing software maintenance will be approximately $285,000.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$920,580	$920,580
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	$0	$0	$920,580	$920,580

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$0	$920,580	$0	$0	$0	$920,580
Consulting and A/E Services	$0	$0	$0	$0	$0	$0
Construction	$0	$0	$0	$0	$0	$0
Contingency	$39,300	$0	$0	$0	$0	$39,300
Total	$39,300	$920,580	$0	$0	$0	$959,880

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$920,580
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$39,300
Other	$0
Total Project Budget	$959,880

Department:	**Finance and Administrative Services**	**Allocation Year:**	**FY 2013**
Project:	**Employee Time Capture and Editing Application Software**	**Allocation Amount:**	**$245,000**
CIP #	**1103430**		

Project Description

In 2004 Lake County entered into a service contract with TimeCentre to provide automated tabulation of hourly employee timecards via the 32 punch clocks located in County Facilities. Simultaneously the Oracle Time and Labor Application was implemented, this provided a somewhat similar means for hourly County employees with access to a computer, to enter and tabulate work hours. This project seeks to integrate both the timeclock and desktop based hours tracking systems within Lake County's payroll system.

Purpose / Justification

The TimeCentre (punch-card) application can not directly interface with Lake County's Oracle based payroll system, does not allow for validation of timeclock punches, and is no longer being serviced. The County would like to move to a new timekeeping format that achieves all the above listed deficiencies and in addition: is uniform county-wide, can be verified by Lake County Payroll, allows validation by designated work-flow responsibility, and allows employees to directly view their history. This solution would result in a decrease in validation time spent correcting and verifying time cards by Payroll Liaisons and Central Payroll Staff.

Project Status

Software implementation and training will begin in FY 2013, in conjunction with the Oracle Bundle Implementation Project. The program's overall success will be calculated based upon increased accuracy of employee payroll distributions.

Net Impact on Operating Budget

This request will result in a slight increase in yearly operating budget as the time entry software will require annual maintenance and updates. There is no revenue generating activity associated with this request.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$100,707	$245,000	$345,707
Consulting and A/E Services	$0	$0	$0	$0
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	$0	$100,707	$245,000	$345,707

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$245,000	$0	$0	$0	$0	$245,000
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	$245,000	$0	$0	$0	$0	$245,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$245,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$0
Other	$0
Total Project Budget	$245,000

Department:	**Integrated Justice Executive Committee**	**Allocation Year:**	**FY 2013**
Project:	**IJ - Enhanced Juvenile Case Management**	**Allocation Amount:**	**$75,000**
CIP #	**1103160**		

Project Description

Lake County is in the process of developing an integrated information exchange network to aid in sharing critical, and often times sensitive information in an effort to increase public safety. Information exchanges will occur between the Courts, the Public Defender's Office, Sheriffs Office, the Adult and Juvenile Probation and the Compliance Units. The focus of 2013 program request involves the creation of a Juvenile case management system which completely isolates the two sides (Guardian Ad Litem and Parents) of representation as required by State law.

Purpose / Justification

Recent changes in Juvenile Case Management system procedure have created the need to modify the existing case management database. The proposed modifications include: Integration with the CRIMS System to generate separate case files for both the Guardian Ad Litem and Parent sides, a separation of the database such that parties added or documents created by each side can not be viewed or modified by the other side, and a case record feature that allows information logged by the Guardian Ad Litem side to be hidden from the opposing side.

Project Status

The 2013 Integrated Justice CIP request is part of an ongoing effort by the County to utilize technology to efficiently and effectively deal with the continuous operational changes inherent to the judicial system. Prior years' requests have resulted in the creation of exchanges between the Sheriff's Office and other local law enforcement agencies, exchanges to and from the State's Attorney's Office, computer aided dispatch (CAD) exchanges, and information exchange package documentation (IEPD), to name a few.

Net Impact on Operating Budget

This request will not result in a net change in operating budget expenditure. There is no revenue generation associated with this request.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$5,642,282	$2,878,118	$75,000	$2,953,118
Consulting and A/E Services	$0	$187,622	$0	$187,622
Construction	$0	$0	$0	$0
Contingency	$0	$0	$0	$0
Total	$5,642,282	$3,065,740	$75,000	$3,140,740

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$75,000	$0	$0	$0	$0	$75,000
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	$75,000	$0	$0	$0	$0	$75,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$0
Site Construction	$0
Furniture	$0
Phone/Data	$0
Technology/Equipment	$75,000
Permit/Utility/Testing Fees	$0
Moving/Relocation	$0
Consultant Fees	$0
Contingency	$0
Other	$0
Total Project Budget	$75,000

Major Capital Improvement Projects

Lake County Government experiences a continual need to develop and implement major capital projects that help to enhance government effectiveness and efficiency. The Major Capital Improvement Projects component of the CIP provides for the large multi-year projects required to support the County's ability to deliver services to the constituents.

Administrative Tower Remodeling/Energy Retrofits

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Department:	**Finance & Administrative Services**	**Allocation Year:**	**FY 2013**
Project:	**Administrative Tower Remodeling/Energy Retrofits**	**Allocation Amount:**	**$9,800,000**
CIP # 1103340			

Project Description

The 2008 Lake County CIP identified an opportunity to provide comprehensive infrastructure improvements to two floors of the Administrative Tower upon relocation of a department from room the Waukegan to the Libertyville Campus. In fall of 2009 Lake County was awarded $5,658,700 by the US Department of Energy as part of the Energy Efficiency and Conservation Block Grant. Lake County budgeted a portion of the grant money along with previously allocated capital funds to expand the Administrative Tower Remodeling Project scope from two floors, to four floors . In November of 2012, the 4th and final floor was completed. This Major CCIP project seeks to continue comprehensive infrastructure improvements on floors 6-9 of the Administrative Tower.

Purpose / Justification

Four floors of the Lake County Administrative Tower have recently been comprehensively remodeled to provide energy efficient infrastructure including: energy efficient windows; thermal and sound attenuation improvements, HVAC improvements, more efficient plumbing and electrical systems; and advanced building automation and controls. Lake County has not performed comprehensive infrastructure remodeling in the tower since its original construction in the 1960's. This program seeks to continue Lake County's investment in its facilities and its presence in Downtown Waukegan.

Project Status

Design of floors 6-9 is nearly complete. The construction timeline will depend on numerous logistical factors, the primary driver being the ability of all affected departments to fulfill their missions without undue interruption or quality of service issues. The current targeted construction timeline calls for employee move-outs of floors 6-9 to begin in spring of 2013, construction to commence in the summer of 2013, and an anticipated delivery in the fall of 2014.

Net Impact on Operating Budget

This project will have a positive impact on the facilities operations operating budget in utility costs as the County has a completely upgraded infrastructure and exterior envelope on floors two through nine.

Funding Category	Approved FY 2013 Funding			
	Prior Year(s) Expense	FY 2012 Carryover	New Funding	Total Budget
Technology/Equipment	$0	$0	$165,000	$165,000
Consulting and A/E Services	$0	$0	$510,780	$510,780
Construction	$0	$0	$9,004,220	$9,004,220
Contingency	$0	$0	$120,000	$120,000
Total	$0	$0	$9,800,000	$9,800,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Technology/Equipment	$165,000	$0	$0	$0	$0	$165,000
Consulting and A/E Services	$510,780	$0	$0	$0	$0	$510,780
Construction	$9,004,220	$0	$0	$0	$0	$9,004,220
Contingency	$120,000	$0	$0	$0	$0	$120,000
Total	$9,800,000	$0	$0	$0	$0	$9,800,000

Project Budget 2013	
Feasibility Study / Programming	$0
Land/Building Acquisition	$0
Building Construction	$5,620,000
Site Construction	$15,000
Furniture	$1,450,000
Phone/Data	$137,000
Technology/Equipment	$125,000
Permit/Utility/Testing Fees	$165,000
Moving/Relocation	$1,123,000
Consultant Fees	$510,780
Contingency	$120,000
Other	$534,220
Total Project Budget	$9,800,000

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Strategic Capital Planning

As part of a consistent effort to plan for the future of Lake County Government's growth and development, the strategic capital planning component of the Capital Improvement Program plays a key role in identifying potential future major capital improvement projects. These projects do not have an identified funding source and are anticipated to be categorized as major capital improvement projects for Lake County Government.

Court Expansion

Lake County's growing population has placed a huge demand on the court system, and the County currently has a shortage of courtrooms and facility constraints to meet this demand. After studying this issue for several years, the County Board approved an extensive courts expansion project that includes operational enhancements and adding new courtrooms. These changes will meet the system's growing demands and postpone the need for additional jail beds through the year 2030 and beyond, as well as provide for more efficient delivery of justice. This project is part of a larger $120 million capital improvement plan that also includes improvements to the Vernon Hills Juvenile Justice Center and completing renovations to the County Administrative Tower, including an energy retrofit.

The County planned and saved for this project, and will pay for it using about 30% cash, or $34 million, and borrow (bond) approximately $90 million keeping Lake County's overall debt extremely low. The full amount of the anticipated debt service is in the 2013 budget.

Since early 2008, Lake County has been exploring options for addressing the criminal justice system and facilities in the most efficient and fiscally responsible way. A judicial facilities committee, appointed by the county board, recommended this multi-year plan, along with several operational enhancements, which have been implemented.

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 Process and Policies

2013 Approved Budget

The Budget Process

Lake County budgets according to Illinois State Statutes, which require all County appropriations to end with the fiscal year. This requires the adoption of an annual budget appropriation before the end of the prior fiscal year on November 30th. The budget may be amended throughout the year at monthly board meetings resulting in a modified budget. These budget amendments are called emergency appropriations. As an example, projects or portions of projects that were not completed in one fiscal year may be “carried over” to the new fiscal year. Also according to Illinois Statutes, the County cannot maintain a separate Capital Fund. This necessitates both the budgeting of all capital in the General Fund and an emergency appropriation of budget dollars for projects that span multiple fiscal years. Emergency appropriations may also include funds for capital projects to be funded by fund balance and a future bond issue.

The annual budget process begins in March with the development of draft budget policies built on the experience of prior years and in consideration of new objectives for the upcoming year. The policies are presented to the Board for review in April for approval in May. They are released to all departments along with supplemental budget preparation documents in May. Departments develop their new budgets which are submitted to the Finance & Administrative Services Department by the end of June. Reviews are conducted with each department prior to a recommended budget being presented to committees of the Board in October. The final recommended budget is submitted to the Board for approval in November.

The County uses the modified accrual basis of accounting for its fund financial statements and budget. 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 the un-matured 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.

LAKE COUNTY BUDGET CALENDAR – FISCAL YEAR 2013

Wednesday, April 25, 2012
Review of FY 2013 Budget Policies by Financial and Administrative Committee

Friday, May 18, 2012
Distribution of Budget Packages to Departments

Wednesday, May 30, 2012
Final Review of FY 2013 Budget Policies by Financial and Administrative Committee

Tuesday, June 12, 2012
Adoption of FY 2013 Budget Policies

Friday, June 29, 2012
Completed new program request forms due in Finance and Administrative Services (FAS)

Friday, July 6, 2012
Completed Budgets due in Finance and Administrative Services (FAS)

July 16 – August 31, 2012
Budget Reviews with Individual Departments

Friday, October 5, 2012 Committee of the Whole
Budget Presentation

The Financial and Administrative Committee may continue to meet after each scheduled special call committee meetings to act upon budgets under its jurisdictions.

Tuesday, October 16, 2012
JOINT Planning, Building, & Zoning and Financial & Administrative Committees (Special Call)

Tuesday, October 16, 2012
JOINT Law & Judicial and Financial & Administrative Committees (Special Call)

Tuesday, October 16, 2012
JOINT Health & Community Services and Financial & Administrative Committees (Special Call)

Wednesday, October 17, 2012
JOINT Revenue, Records, & Legislation and Financial & Administrative Committees (Special Call)

Wednesday, October 17, 2012
JOINT Public Works & Transportation and Financial & Administrative Committees (Special Call)

Wednesday, October 17, 2012
Financial & Administrative Committee (Special Call)

Friday, October 17, 2012
Budget Placed on File

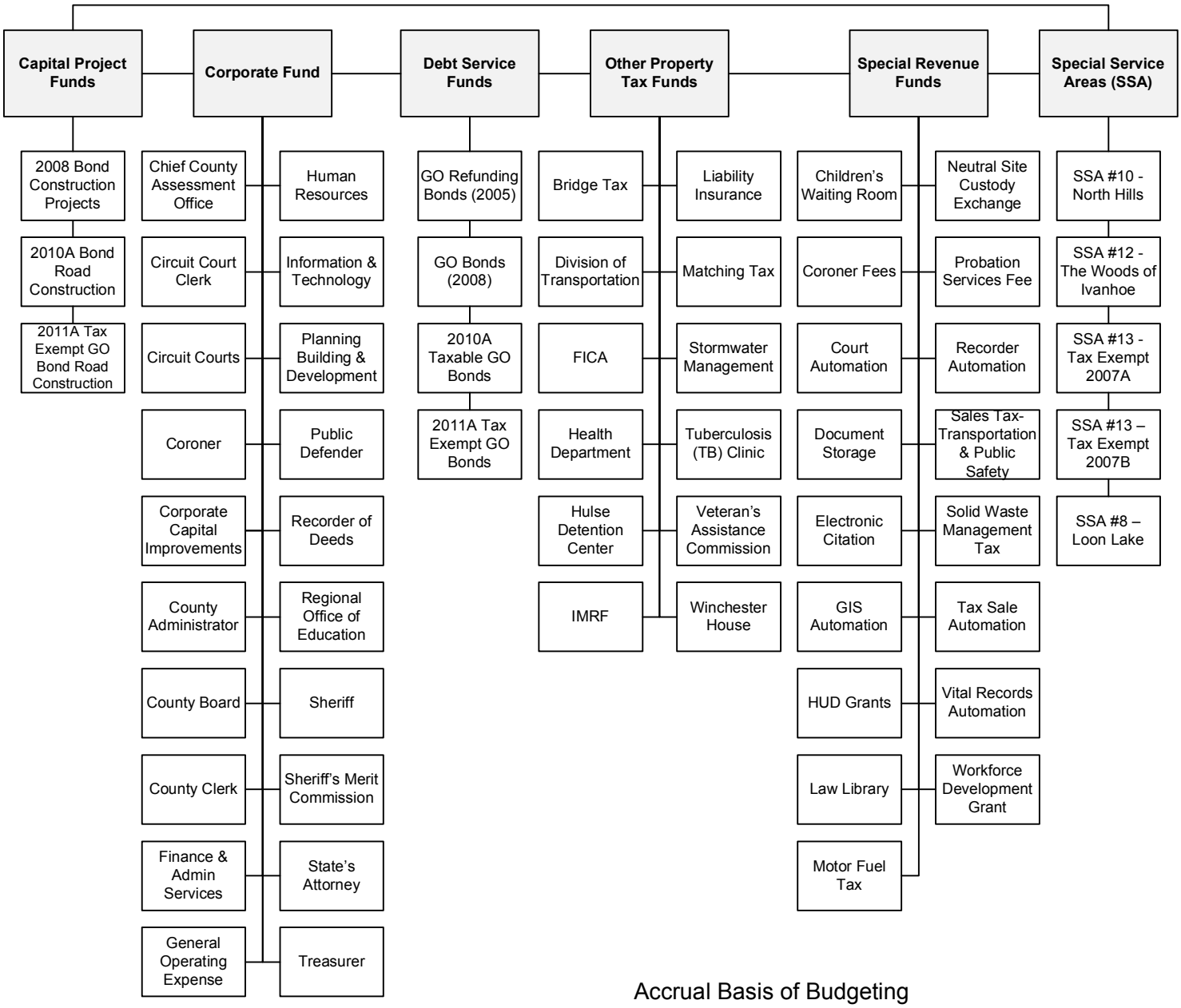
Wednesday, November 14, 2012
Financial & Administrative Committee: Final recommended actions to County Board, if needed

Tuesday, November 20, 2012 Regular County Board Meeting
For the purpose of adopting the Budget, Appropriation, and Levy Ordinance

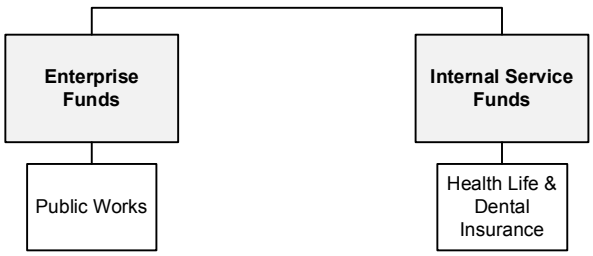
Lake County Fund Structure

By Budgetary Basis

Modified Accrual Basis of Budgeting



Accrual Basis of Budgeting



Fund and Department Structure

The County has a total of 44 funds and 26 departments. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Each department's expenses are tracked in different funds depending on the nature of the service provided. Fund accounting helps governing bodies ensure and demonstrate compliance with finance-related legal requirements. An evaluation of the financial condition of each fund has been undertaken to ensure that the requirements for program expenditures are met by available resources. Thirteen of the funds are property tax funds of the County, which constitute the bulk of County operations other than the water and sewer enterprise activities that are self-supporting.

Fund Type	Number Funds	Number of Departments
Enterprise Fund	1	1
Internal Service Fund	1	1
Property Tax Fund	11	7
Property Tax Capital Fund	2	18
Special Revenue Fund	17	10
Capital Projects Fund	3	2
Debt Service Fund	4	2
Special Service Area	5	3

Operating Property Tax Funds

Eleven funds make up the operating funds of the County. 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.

Property Tax Funds include:

- Corporate – To account for the County departments included in this fund which include:
  - County Board
  - County Administrator's Office
  - Chief County Assessment
  - Circuit Court Clerk
  - Coroner
  - Corporate Capital Improvement Plan
  - County Clerk
  - Finance & Administrative Services
  - General Operating Expenses
  - Human Resources
  - Information Technology
  - 19th Circuit Court
  - Planning, Building & Development
  - Public Defender
  - Recorder of Deeds
  - Regional Office of Education
  - Sheriff
  - Sheriff Merit Commission
  - State's Attorney
  - Treasurer
- FICA (Social Security) - To account for employer contributions to the Social Security Administration.
- IMRF (Illinois Municipal Retirement Fund) - To account for employer contributions to the Illinois Municipal Retirement Fund.
- Liability Insurance - To account for the special tax collections for liability and worker's compensation

insurance for the County and its employees.

- Veterans Assistance Commission - To account for the cost of providing assistance to indigent war veterans and their families.
- Health Department - To account for the administration of public health policies and management of the department's medical and dental clinics.
- Stormwater Management Commission - To account for 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.
- Division of Transportation - To account for the operation of improving, repairing and maintaining all County highways.
- Hulse Detention Center - To account for the temporary care and custody of dependent, delinquent or truant children.
- Winchester House - To account for the operations of the County's skilled-nursing facility.
- Tuberculosis Clinic - To account for the cost of the care and treatment of persons afflicted with tuberculosis.

Other Property Tax Funds

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

- Matching Tax Fund - To account for 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.
- Bridge Tax Fund - To account for 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

The County maintains seventeen funds required by state statue to collect special fees. Each of the Special Revenue Funds 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.

- Probation Services Fee
- Law Library
- Children's Waiting Room
- Court Automation
- Court Document Storage
- Recorder Automation
- Vital Records Automation
- Coroner Fees
- Circuit Clerk Electronic Citation
- GIS Automation Fund
- Tax Sale Automation
- Motor Fuel Tax
- 1/4% Sales Tax for Transportation and Public Safety
- Solid Waste Management Tax
- HUD
- Workforce Development
- Neutral Site Custody Exchange

The Motor Fuel Tax Fund, which is not supported by property taxes, is a fund for transportation capital projects. It finances transportation improvements and is generated by the County's share of the State gas tax. The ¼% Sales Tax for Transportation and Public Safety Fund was established in 2008 to account for monies received from the State for the County's share of the ¼% Transportation and Public Safety Sales Tax enacted in 2008 and the expenditures thereof. The Solid Waste Management Tax supports the landfill inspection program of the Lake County Health Department.

The Electronic Citation Fund, created in 2011, was established to defray the expense of establishing and maintaining electronic citations. The Circuit Court Clerk collects an electronic citation fee pursuant to state statute. The Neutral Site Custody Exchange Fund, also created in 2011, was established to capture fee revenue that will be disbursed by the County to one or more qualified not-for-profit organizations to support a neutral site custody exchange program.

Capital Funds

Capital Funds include the following:

- The 2008 Bond Construction Projects Fund, used to account for the construction of the Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building, and Lake County Branch Court in Park City;
- The 2010A Taxable Bond Road Construction Projects Fund, used to account for County road construction and improvements; and
- The 2011A Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements.

Internal Service Funds

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

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

The County budgets for its debt service requirements within the:

- 2005 GO Refunding Bond Fund;
- 2008 GO Bond Fund;
- 2010A Taxable GO Bonds; and
- 2011A Tax Exempt GO Bonds.

Special Service Areas

Five Special Service Area (SSA) Funds are budgeted by the County. 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:

- Loon Lake
- NE Lake
- North Hills
- Spencer Highland
- Woods of Ivanhoe

FY2013 BUDGET POLICIES

FY2013 BUDGET POLICY CLARIFICATION

The following terms and conditions are intended to provide guidance during the preparation of the FY2013 budget and clarify key aspects of the standard budget policies.

Status Quo Budget Submittal:

While the budget policies (Section II a) direct a status quo submission, it should be understood that for FY2013, a status quo submittal represents a ceiling on controllable expenses. In other words, a status quo request represents the maximum budget a department should request. There is no guarantee of continued current funding, and in *some* instances Departments / Agencies may receive less than the current year's appropriation.

Contingency Plans:

Due to the fluid and unpredictable nature of State funding, although not required at the time of submittal, Departments should be prepared to identify areas of reduction should such action become necessary. These reductions will be discussed on a case by case basis.

New Program Requests:

In accordance with section II b, II c and II d, departments may submit new program requests. While no funding is identified for new programs, high priority needs will be considered and evaluated against other budget priorities. There is no guarantee of funding new programs as part of the 2013 budget process.

Vacancies:

Once again, all Departments / Agencies are encouraged to leave positions unfilled except in those instances where required overtime would eliminate position savings (section 2 e). Except in those instances where a permanent change in workload or reduction/elimination of services justifies a permanent reduction in headcount, it is understood that unfunded positions will remain in a Department / Agencies position inventory and will be reinstated when funding allows. At this time there is no across the board expectation of funding positions held vacant in 2012. Any such requests will be considered on a case by case basis. *Requests to fill unfunded positions should be made using the new "Request to Fund Position" form. Funding for these positions should not be included in the budget as submitted.*

State Funded Programs:

In the event of loss of State funding and/or reimbursement for specific services, it is understood that Departments will be expected to either reduce funded services or identify other reductions/revenue increases to off-set State losses. Exceptions to this policy will be reviewed on a case by case basis.

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

3. 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.

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

5. The Director of Finance and Administrative Services will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

6. Each year, the County will update expenditure projections for the next five (5) years. Projections will include estimated operating costs of future capital improvements that are included in the capital improvement plan.

B. Revenue Policies

1. The County will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source.

2. The County will estimate its annual revenues by an objective, analytical process.

3. The County will project revenues for the next five (5) years and will update this projection annually.

4. The year-to-year increase of budgeted revenue from the property tax will adhere to the Illinois Property Tax Extension Limitation Law *and shall not exceed the national Consumer Price Index (CPI) for the year preceding the levy year on existing property*.

5. All user charges and fees will be reviewed on a regular basis, 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 multi-year plan for capital improvements and update it annually.

3. The County will enact an annual budget in appropriate County funds based on the multi-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. The County will try to keep the average maturity of general obligation bond debt at or below twenty (20) years.

4. Total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation.

5. The County will not use long-term debt for current operations.

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

E. Accounting, Auditing and Financial Reporting Policies

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

II. BUDGET SUBMITTAL POLICIES

In an effort to support departmental operations and provide County services within a framework of fiscal responsibility, all departments of Lake County government shall prepare budget

submissions consistent with the following items:

A. A *status quo* budget, defined as no new positions or programs, shall be submitted by departments.

B. New or expanded programs may be included in the budget request as a separate package when funded by new sources of funds or a commensurate reduction of existing operations.

C. New or expanded programs may be included in the budget request as a separate package when no funding source is identified and will be evaluated against County-wide priorities and available resources.

D. County Board Members may submit new or expanded programs for consideration. Departmental staff will be available to assist in writing the requests. These requests will be presented to the Board for consideration without staff recommendation.

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

III. BUDGET POLICIES BY FUND TYPE

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

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

2. For all Property Tax Funds, the total of all unallocated fund balances is to be maintained in an amount equal to the total of all prior year maximum monthly cash flows in each fund 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 claim portion of 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. In the latter instance, the plan for working with adjusted amount of property tax revenue must be understood.

6. New grants: During the course of any fiscal year, any Department intending to pursue a new grant (i.e., one that was *not* awarded in the previous fiscal year) shall acquire approval from the standing committee and the F&A Committee (or the County Board if so required by the agency) to *apply* for such grant prior to application if the grant requires a direct County match. Renewal of grants awarded during the previous fiscal year or those that are for less than $10,000 *and* do not require a County match do not need prior approval. If the deadline to apply for any grant does not allow sufficient time for prior approval the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify the Department of Finance & Administrative Services of grant applications that require an indirect, or in-kind, match.

7. All Departments, including those that report to a Board or Commission separate from the County Board, will comply with all County administrative policies unless specific exclusions are granted annually by the Financial and Administrative Committee or except as provided by State law, including the Lake County Health Department and the Stormwater Management Commission. These include, but are not limited to; the County's Investment Policy, Travel Reimbursement Policies, Employee Policies and Procedures and the Purchasing Ordinance.

8. Capital Outlay: Corporate Fund departments shall identify all capital items, quantities and costs in their budget submission. Capital items under the dollar threshold established in the annual budget instructions and capital expenditures funded with grant revenue shall remain budgeted in department accounts. All items over the dollar threshold established in the annual budget instructions and all computer or computer-related purchases of any amount, will be moved to, and the actual approved budget amounts shall be appropriated in, the General Operating Expense (GOE) budget. All purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Director of Finance and Administrative Services.

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

B. Non-Property Tax Funds

1. Appropriations will not exceed available working cash and/or anticipated revenues. Adequate cash flow requirements will be maintained. As an exception, appropriations in funds or departments funded all or in part by reimbursement grants may temporarily exceed available working cash due to the reimbursement nature of their revenues.

2. The Department of Public Works will maintain a schedule of rates and charges sufficient at all times to pay operation, maintenance, and replacement costs, and provide Net Revenues sufficient to meet all outstanding bond coverage amounts as required in the Bond Ordinance.

3. All costs that are associated with non-property tax funds will be included in the department's budget submittal. These include: retirement (IMRF, FICA), Insurance (H-L-D, unemployment, liability, worker's compensation), indirect costs and any direct costs that can be identified.

4. As an Internal Service Fund the H-L-D (Health, Life and Dental) Fund will maintain a positive fund balance. The fund balance shall be evaluated annually, and any excess of revenues over expenses in any year may be retained in the fund as an addition to fund balance. The intent of maintaining a fund balance shall be to offset the cost of unanticipated high claims experience as needed, help offset the costs of additional wellness program incentives, and to fund a reserve for future benefits.

C. <u>All Funds</u>

1. Personnel Services Costs**:**

   a. Compensation will be addressed after budgets have been submitted and reviewed.

2. Revenues**:**

   a. After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Unless otherwise provided by law, no department shall appropriate any specific source of revenue even though that revenue may be generated by any service it provides. Each property tax fund will be allocated a portion of any levy of taxes (where applicable), including any increase in a levy as may be applicable.

   b. The County will continue to increase the non-property tax revenues as follows:

      (1) Make annual adjustments to all fee schedules under the jurisdiction of the County Board, where appropriate; and

      (2) Maintain aggressive collection activities to receive outstanding monies owed the County; and

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

3. Capital Equipment**:**

   a. All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.

   b. Requests for capital outlay should be limited to replacement items only. Requests for new or expanded capital items must be submitted in accordance with the Budget Submittal Policies (Section II.C above).

   c. An item is considered capital equipment if it is a tangible item, has a useful life of more than one year, and has an acquisition cost including accessories *equal to the dollar threshold established in the annual budget instructions.*

4. Facility-Related Expenses

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

5. Indirect Costs

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

6. Exceptions

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

IV. Reserve Fund Balance Policy

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

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

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

1. temporary cash flow shortages,
2. emergencies,
3. unanticipated economic downturns based on an adverse change in economic indicators as outlined below, and;
4. one-time opportunities necessary to continue County services.

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

1. A reserve to designate fund balance in the amount equal to the carryovers budgeted by the County Board for unfinished projects budgeted in the previous fiscal year.
2. A reserve for accumulated unpaid employee vacation and sick leave.
3. A cash flow reserve equal to the cash flow needs for the most recently completed fiscal year.
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. <u>Economic Downturn Indicators</u>

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.

Corporate Fund

2013 Approved Budget

Lake County
Approved Budget for FY 2013

General Corporate Fund

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
91,282,361	95,421,432	96,645,777	Taxes	106,179,337
2,864,874	3,200,882	2,794,488	Licenses & Permits	2,871,501
1,240,882	1,262,733	1,243,634	Fines and Forefeitures	1,336,436
60,166	19,201	43,600	Rentals	23,500
13,464,014	19,400,615	12,957,795	Intergovernmental	11,256,605
19,234,177	18,088,899	17,988,670	Charges for Services	19,361,911
8,863,712	9,069,631	7,545,343	Miscellaneous	7,810,649
18,559,436	19,418,140	19,697,474	Transfers	20,705,292
155,569,622	**165,881,533**	**158,916,781**	**Total Revenue**	**169,545,231**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
82,990,454	80,769,380	89,123,044	Personal Services	91,039,509
3,607,320	3,585,169	4,412,309	Commodities	4,362,083
55,645,333	55,136,035	68,093,890	Contractuals	59,949,619
8,855,790	14,073,829	30,651,879	Capital Expenditures	7,946,760
151,098,897	**153,564,413**	**192,281,122**	**Total Expenditures**	**163,297,971**

Use of Cash **(6,247,260)**

Chief County Assessment Office

Department Purpose

The Chief County Assessment Office is the coordinating arm for all property tax assessment activity for all Lake County real estate parcels. The Chief County Assessment Officer oversees the work of local township assessors, along with acting as a resource for those elected officials and their staff. This office supports the Lake County Board of Review in conducting the assessment appeal process and in the defense of State Property Tax Appeals Board cases. The primary responsibilities of the office are to process the assessment roll for Lake County, apply local equalization to taxable parcels, notify taxpayers of their assessments annually, administer the homestead exemption program, along with handling preferential assessment applications. In addition, the office handles all of the applications and monitors the status of all tax-exempt properties within Lake County.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	20	20	22	0
Part Time	2	2	3	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
53,182	74,009	73,013	Intergovernmental	74,239
6,126	7,739	4,200	Charges for Services	4,100
0	25	0	Miscellaneous	0
59,308	**81,773**	**77,213**	**Total Revenue**	**78,339**

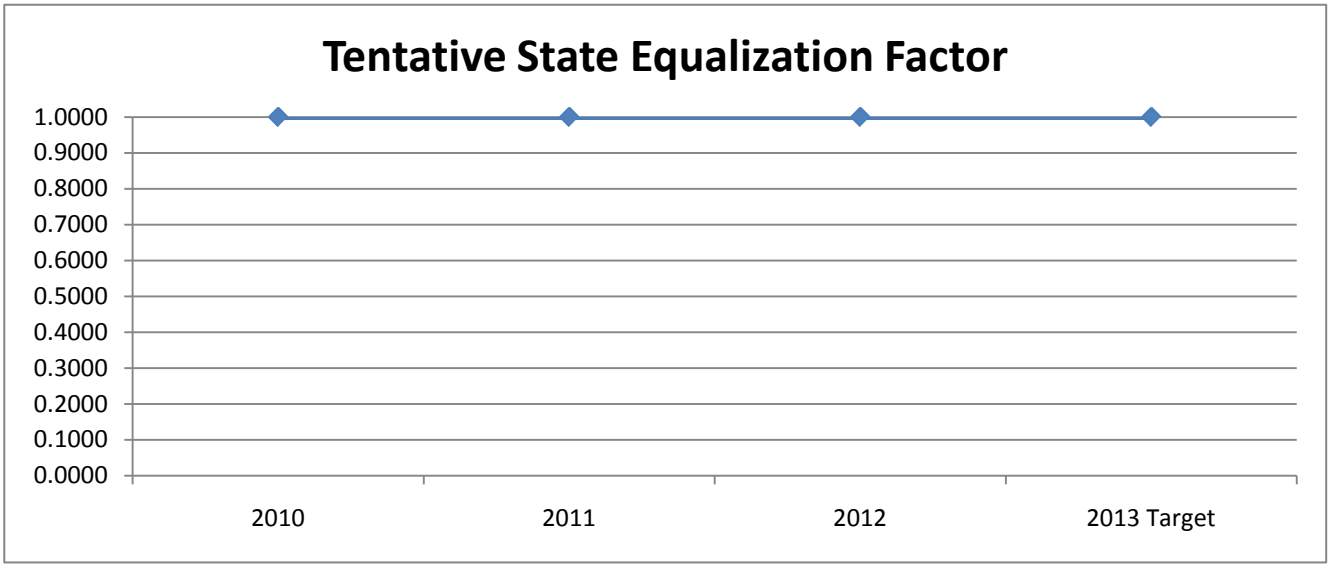
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
976,489	1,040,698	1,097,410	Personal Services	1,185,608
28,211	25,288	34,450	Commodities	40,500
623,279	738,985	815,370	Contractuals	851,662
1,627,979	**1,804,971**	**1,947,230**	**Total Expenditures**	**2,077,770**

Significant Changes

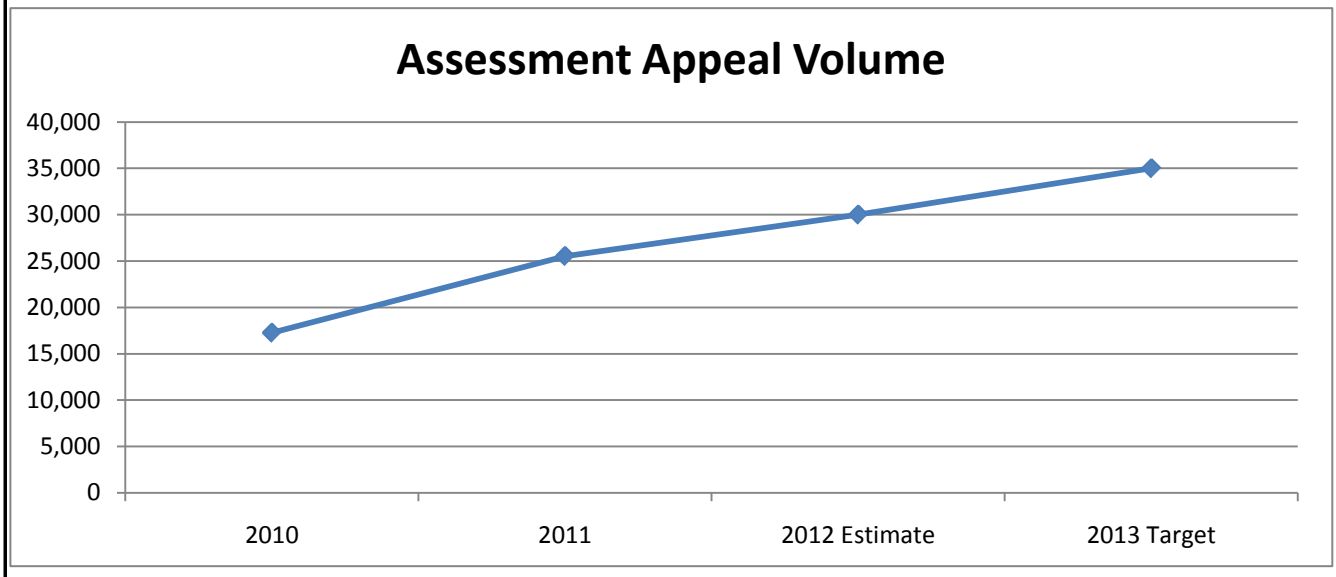
The FY2013 approved budget includes the FY 2012 midyear approved clerk positions as well as an intern. The budget also reflects an increase in Board of Review per diem fees. Both of these changes are due to the increase in Board of Review activity.

Chief County Assessment Office



Performance Snapshot…

This measure is of the local equalization process in Lake County for property tax purposes. This reflects whether the CCAO has applied the appropriate factors to meet statutory expectations for this process.



Performance Snapshot…

The Board of Review has seen significant increases year over year in assessment appeal volume. The Board of Review witnessed significant increases in volume in 2007, 2008, 2009 and in 2011. This volume increase also correlates with the implementation of the Tax Assessment Help Centers.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8119 Rev-Chief Cty Asse - 8119
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45280 Salary Reimbursement	27,606	71,744	69,013	69,013	60,149	70,739
45400 Revenue From Other Government Bodies	4,000	2,265	4,000	4,000	3,300	3,500
46010 Fees	2,000	5,631	4,000	4,000	6,400	4,000
46300 Sheriff Fees-Circuit Clerk	0	1,238	0	0	0	0
46310 Foreign Service	0	332	0	0	0	0
46420 Copy Charges	100	538	200	200	468	100
49910 All Other Miscellaneous Revenue	0	25	0	0	0	0
4	33,706	81,773	77,213	77,213	70,317	78,339
Total for Fund (101):	33,706	81,773	77,213	77,213	70,317	78,339
Grand Total:	33,706	81,773	77,213	77,213	70,317	78,339

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8215 Chief County Assessm - 8215
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	990,678	1,005,693	1,014,474	1,044,127	1,015,148	1,127,879
*51120 Part Time Salaries And Wages	26,520	6,242	27,183	27,183	10,132	27,931
*51140 Overtime Salaries And Wages	22,000	24,508	24,600	24,600	26,090	29,798
51160 Holiday Pay	0	1,230	0	0	1,730	0
51180 Special Pay	0	1,525	0	0	1,177	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	1,500	0
Total Personnel Services :	1,040,698	1,040,698	1,067,757	1,097,410	1,055,777	1,185,608
61010 Office Supplies	2,500	80	2,500	2,500	752	2,500
61030 Books Manuals And Periodicals	1,450	760	1,450	1,450	1,109	1,500
61040 Operational Supplies	26,000	22,800	28,000	28,000	28,729	34,000
65090 Gasoline	3,221	1,648	2,500	2,500	1,894	2,500
Total Commodities :	33,171	25,288	34,450	34,450	32,484	40,500
71150 Consultants	15,000	12,335	35,000	35,000	33,730	45,000
71450 Mileage Reimbursement	6,000	6,651	6,500	6,500	9,133	7,500
71470 Employee Relations	0	0	0	0	24	0
71500 Trips And Training	10,010	10,291	11,150	11,150	9,200	12,000
71810 Dues And Subscriptions	10,015	11,309	12,250	12,250	7,877	12,400
71840 Publications & Legal Notices	320,655	239,260	125,000	125,000	124,045	125,000
71950 Cellular Phones	0	347	0	0	224	0
71955 Cell Phone Allowance	0	0	0	0	75	0
71960 Data/Telecommunications	3,900	1,743	3,400	3,400	1,871	2,400
72210 Motor Vehicle Maintenance & Repairs	2,500	1,435	2,500	2,500	883	2,500
72260 Office Equip Maintenance And Repairs	500	0	500	500	0	500
72530 Equipment Rental	2,900	3,662	6,000	6,000	4,334	7,500
72970 Per Diem Fees	120,000	81,750	120,000	200,000	201,000	225,000
74080 H/L/D Employee Benefits	176,706	180,006	196,472	206,411	180,096	180,379
*74100 Retirement Benefits/FICA	78,350	75,996	81,590	83,858	77,162	90,699
*74110 Retirement Benefits/IMRF	114,132	113,186	119,214	121,801	114,608	139,784
79950 All Other Miscellaneous	1,000	1,014	1,000	1,000	291	1,000
Total Contractuals :	861,668	738,985	720,576	815,370	764,553	851,662
*83010 Motor Vehicles	0	0	0	0	0	0
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,935,537	1,804,971	1,822,783	1,947,230	1,852,814	2,077,770
Grand Total:	1,935,537	1,804,971	1,822,783	1,947,230	1,852,814	2,077,770

FY 2013 Budget Overview

Circuit Court Clerk

Department Purpose

The Office of the Circuit Court Clerk must record and maintain all court records for the Circuit Court of the Nineteenth Judicial Circuit, Lake County, Illinois. The Circuit Court Clerk's duties are set forth in the Illinois Compiled Statutes and the Illinois Supreme Court Rules.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	138	138	140	2
Part Time	9	9	9	1

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
452,702	389,017	450,000	Fines and Forefeitures	450,000
10,890,677	9,855,018	10,516,125	Charges for Services	10,176,125
1,446,204	1,731,961	1,570,500	Miscellaneous	1,574,310
0	123,626	0	Transfers	0
12,789,583	**12,099,622**	**12,536,625**	**Total Revenue**	**12,200,435**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
5,646,470	5,649,288	6,028,018	Personal Services	6,203,566
153,028	130,002	168,300	Commodities	193,300
2,333,634	2,514,042	2,731,636	Contractuals	2,824,981
8,133,132	**8,293,332**	**8,927,954**	**Total Expenditures**	**9,221,847**

Significant Changes

The FY2013 approved budget transfers two positions back from the Document Storage Fund to the General Fund, along with all associated benefit and payroll expenses. Several revenue streams are down to reflect current trends.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8122 Rev-Circuit Clerk - 8122
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
43030 Fines Circuit Clerk	500,000	389,017	450,000	450,000	407,082	450,000
46040 Annual Support Fee's	70,000	70,621	70,000	70,000	73,734	70,000
46050 Docket Fees	3,800,000	3,414,721	4,000,000	4,000,000	3,266,803	3,800,000
46060 Appearance Fees	475,000	522,777	500,000	500,000	545,752	525,000
46070 Transcripts	215,000	213,273	215,000	215,000	280,461	215,000
46080 Citations	110,000	123,220	110,000	110,000	84,725	110,000
46090 Traffic Costs	1,900,000	1,901,985	2,000,000	2,000,000	1,779,580	1,875,000
46100 Passports	10,000	5,400	5,000	5,000	29,425	10,000
46110 Bond Forefeitures	325,000	482,676	325,000	325,000	371,953	350,000
46120 Bond Fees	500,000	434,090	500,000	500,000	458,291	450,000
46130 Jury Demand	190,000	195,525	190,000	190,000	175,791	190,000
46140 Adoption Fees	2,500	1,950	2,500	2,500	4,400	2,500
46150 Penalties	0	35	0	0	0	0
46155 Specialty Court Fee	50,000	44,839	50,000	50,000	13,913	30,000
46160 Court Security Fees	1,900,000	1,857,361	2,000,000	2,000,000	1,738,418	2,000,000
46165 Therapeutic Intensive Monitoring Court Fee	1,000	3,170	1,500	1,500	4,139	1,500
46312 ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk	0	281	0	0	773	0
46314 FORC - Foreclosure Prevention Program Fund - Circuit Clerk	0	5,624	6,000	6,000	5,029	6,000
46395 Clerk Admin Fee	200,000	319,293	300,000	300,000	309,242	300,000
46405 Single Drug Test Fee	75	90	75	75	215	75
46406 Multiple Drug Test Fee	0	0	0	0	75	0
46440 Urine Analysis Test	150,000	161,187	150,000	150,000	176,293	150,000
46455 Domestic Battery Fine - Circuit Clerk	50	56	50	50	62	50
46520 DNAC	6,000	6,492	6,000	6,000	6,167	6,000
46735 Crime Lab Clerk Fee	6,000	5,376	6,000	6,000	5,011	6,000
46780 County Trauma Center	12,000	11,028	12,000	12,000	10,270	12,000
46800 Alias Search Fees	32,000	29,980	32,000	32,000	27,515	32,000
46810 Records Search Fees	10,000	9,366	10,000	10,000	15,852	10,000
46820 Expungement Fees	25,000	34,532	25,000	25,000	34,130	25,000
46950 DUI Fund - County	50	70	0	0	80	0
48010 Interest	40,000	17,583	15,000	15,000	12,083	18,810
48060 Dependent Children Parents	5,000	8,715	5,000	5,000	1,620	5,000
48070 Postage Charges	15,000	18,107	12,500	12,500	26,939	12,500
48080 Surcharge On Fines	37,500	38,548	37,500	37,500	38,298	37,500
48085 Percentage on TR CV Cases - County	1,350,000	1,648,833	1,500,000	1,500,000	1,435,816	1,500,000
49910 All Other Miscellaneous Revenue	500	175	500	500	393	500
49920 Transfers From Other Funds	123,626	123,626	0	0	0	0
4	12,061,301	12,099,622	12,536,625	12,536,625	11,340,330	12,200,435
Total for Fund (101):	12,061,301	12,099,622	12,536,625	12,536,625	11,340,330	12,200,435
Grand Total:	12,061,301	12,099,622	12,536,625	12,536,625	11,340,330	12,200,435

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8218 Circuit Court Clerk - 8218
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	5,483,107	5,491,001	5,712,220	5,712,220	5,285,814	5,870,984
*51120 Part Time Salaries And Wages	224,674	125,493	265,548	265,548	89,804	288,986
*51140 Overtime Salaries And Wages	30,000	7,221	30,750	30,750	10,179	31,596
*51210 Performance Appraisals	0	6,897	7,500	7,500	3,449	0
51220 Vacation payout	0	6,619	0	0	8,629	0
51240 Opt Out Premium	10,500	12,057	12,000	12,000	12,057	12,000
Total Personnel Services :	5,748,281	5,649,288	6,028,018	6,028,018	5,409,932	6,203,566
61010 Office Supplies	134,800	117,132	150,000	150,000	126,460	175,000
61030 Books Manuals And Periodicals	2,500	3,804	3,000	3,000	1,226	3,000
61040 Operational Supplies	10,000	8,173	12,500	12,500	578	12,500
65090 Gasoline	2,301	893	2,300	2,300	1,416	2,300
65120 Automobile Repairs and Maintenance	500	0	500	500	144	500
Total Commodities :	150,101	130,002	168,300	168,300	129,824	193,300
71430 Tuition Reimbursement	0	1,500	0	0	0	0
71450 Mileage Reimbursement	1,750	837	1,750	1,750	415	1,750
71500 Trips And Training	5,000	2,163	10,000	10,000	1,055	10,000
71810 Dues And Subscriptions	1,500	2,276	3,000	3,000	1,621	3,000
72210 Motor Vehicle Maintenance & Repairs	667	415	667	667	336	667
72260 Office Equip Maintenance And Repairs	11,000	14,038	15,000	15,000	22,966	50,000
72530 Equipment Rental	25,000	15,649	25,000	25,000	24,076	25,000
72815 Bank Service Charges	25,000	17,927	25,000	25,000	17,735	25,000
73190 Bad Debt Expense	10,000	0	10,000	10,000	828	10,000
74080 H/L/D Employee Benefits	1,420,515	1,428,081	1,483,569	1,483,569	1,446,399	1,510,736
*74100 Retirement Benefits/FICA	439,744	414,674	461,180	461,180	394,477	473,655
*74110 Retirement Benefits/IMRF	657,603	616,343	691,470	691,470	588,048	710,173
79950 All Other Miscellaneous	1,000	139	5,000	5,000	377	5,000
Total Contractuals :	2,598,779	2,514,042	2,731,636	2,731,636	2,498,333	2,824,981
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	8,497,161	8,293,332	8,927,954	8,927,954	8,038,089	9,221,847
Grand Total:	8,497,161	8,293,332	8,927,954	8,927,954	8,038,089	9,221,847

Circuit Courts

Department Purpose

This budget includes court administration, adult and juvenile probation and psychological services. Court administration includes the judicial operations division that provides many core services to the Circuit Court of Lake County. The Circuit Court consists of the following divisions: Criminal Felony; Law; Juvenile, Probate and Alternate Dispute Resolution; Family; Misdemeanor/Traffic; and Drug and Mental Health Court. The court-mandated expenses associated with this budget include funding for interpreters, jury fees, and court-appointed attorneys. The probation division provides correctional/rehabilitative services to offenders active within the local criminal justice system. Accordingly, the probation budget includes funding for items such as treatment programs, laboratory supplies, and drug tests. Prior to sentencing, both juvenile and adult probation are responsible for developing diagnostic evaluation reports known as social histories or pre-sentence investigations. The reports assist the Courts in determining the legal sanctions to be imposed on adults and juveniles. After defendants are placed on probation, graduated levels of supervision are provided to protect local citizens while attempting to maintain offenders as productive, law-abiding individuals. The probation activities receive a substantial state reimbursement for the salaries of many of the staff providing these services.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	150	150	151	6
Part Time	10	10	10	2

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,907,748	2,881,142	3,000,075	Intergovernmental	2,144,334
530,495	566,037	913,000	Charges for Services	795,000
77,968	80,502	74,000	Miscellaneous	74,000
897,902	649,424	692,798	Transfers	644,811
3,414,113	**4,177,105**	**4,679,873**	**Total Revenue**	**3,658,145**

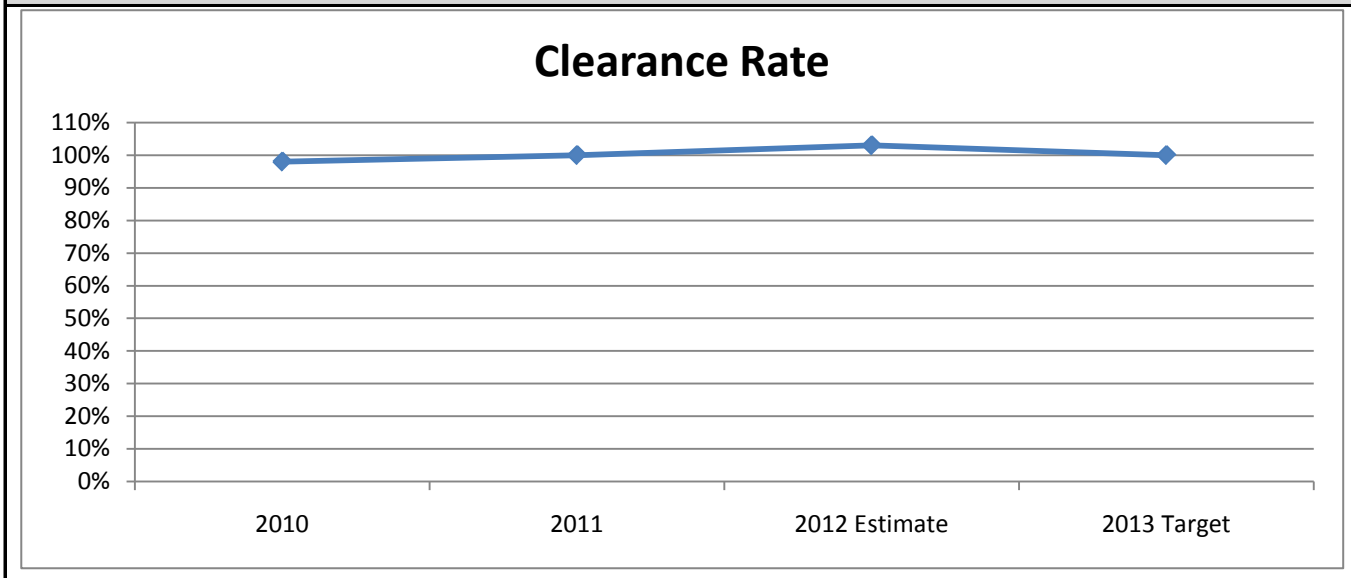
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
8,913,060	8,872,648	9,593,536	Personal Services	9,715,087
74,757	83,130	99,023	Commodities	78,501
4,347,990	4,744,242	5,886,539	Contractuals	5,150,493
14,539	7,447	7,860	Capital Expenditures	0
13,350,346	**13,707,467**	**15,586,958**	**Total Expenditures**	**14,944,081**

Significant Changes

The FY2013 approved budget has eight unfunded positions, which is an increase of one from FY2012. Two new program requests have been added: 1) An additional Spanish Language Interpreter to provide services to Limited English Proficient (LEP) individuals in civil matters. 2) An increase of $175,000 for treatment for Therapeutic and Intensive Monitoring (TIM) Court clients.

Circuit Court



Performance Snapshot…

Clearance Rates measure the number of outgoing cases as a percentage of the number of incoming cases. The measure is applied by dividing the summed value of dispositions by the summed valued of incoming cases. Achieving a clearance rate of 100% would indicate that a court is disposing of as many cases as it receives in a given time period.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8127 Rev-Circuit Courts - 8127
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45280 Salary Reimbursement	1,817,395	2,307,248	1,800,880	1,800,880	1,408,493	2,024,334
45340 Other Federal Funds	993,172	501,759	0	1,149,195	406,735	85,000
45350 Other State Funds	0	25,728	50,000	50,000	63,951	35,000
45400 Revenue From Other Government Bodies	57,473	46,407	0	0	2,437	0
46155 Specialty Court Fee	0	60,628	250,000	250,000	301,533	250,000
46157 Drug Court Fee	0	29,636	125,000	125,000	146,526	125,000
46390 Court System Fee	530,000	473,893	515,000	515,000	448,217	400,000
46392 Probation - Public Service Conversion Fee	5,000	1,880	3,000	3,000	3,250	5,000
46850 All Other Charges For Services	20,000	0	20,000	20,000	13,065	15,000
48095 Reimbursements from Attorneys	0	500	0	0	0	0
48320 Proceeds From Sale Of Assets	0	530	0	0	8,997	0
49910 All Other Miscellaneous Revenue	74,000	79,472	74,000	74,000	81,637	74,000
49920 Transfers From Other Funds	648,095	649,424	629,567	692,798	692,799	644,811
4	4,145,135	4,177,105	3,467,447	4,679,873	3,577,640	3,658,145
Total for Fund (101):	4,145,135	4,177,105	3,467,447	4,679,873	3,577,640	3,658,145
Grand Total:	4,145,135	4,177,105	3,467,447	4,679,873	3,577,640	3,658,145

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8223 Circuit Courts - 8223
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	8,881,936	8,574,117	9,083,007	9,283,981	8,578,243	9,430,969
*51120 Part Time Salaries And Wages	255,307	220,058	226,795	244,203	213,478	254,692
*51140 Overtime Salaries And Wages	13,000	7,542	10,763	10,763	10,684	8,220
51160 Holiday Pay	0	37	0	0	1,351	0
*51180 Special Pay	12,500	7,788	10,250	10,250	6,768	7,706
*51210 Performance Appraisals	37,890	35,340	35,339	35,339	17,335	0
51220 Vacation payout	0	6,799	0	0	15,481	0
51230 Sick Payout	0	11,679	0	0	17,212	0
51240 Opt Out Premium	12,000	9,288	9,000	9,000	12,692	13,500
Total Personnel Services :	9,212,633	8,872,648	9,375,154	9,593,536	8,873,244	9,715,087
61010 Office Supplies	22,442	10,611	21,000	21,640	10,212	15,000
*61020 Computer Supplies	7,880	3,823	7,920	9,220	4,641	6,911
61030 Books Manuals And Periodicals	1,000	742	1,000	1,000	822	800
61040 Operational Supplies	39,484	38,444	36,111	41,838	27,971	30,490
65020 Laboratory Supplies	24,000	29,316	25,000	25,000	26,126	25,000
65090 Gasoline	322	194	325	325	124	300
Total Commodities :	95,128	83,130	91,356	99,023	69,896	78,501
71120 Interpreters	185,000	171,409	185,000	185,000	166,644	185,000
71130 Court Reporters	12,000	14,672	12,000	12,000	7,084	10,000
71140 Legal Services	404,315	331,360	335,000	406,576	373,057	300,000
71220 Computer Services	4,970	0	0	0	19,905	0
71330 Medical Fees	8,000	17,685	5,000	5,000	12,822	15,000
71430 Tuition Reimbursement	0	500	0	0	0	0
71450 Mileage Reimbursement	1,876	1,059	1,000	1,000	903	1,000
71500 Trips And Training	54,991	20,101	5,000	86,711	21,302	5,000
71810 Dues And Subscriptions	11,970	12,769	12,970	12,970	12,221	13,900
71840 Publications & Legal Notices	12,000	10,955	12,000	12,000	10,111	10,000
71950 Cellular Phones	200	9	0	0	1	0
72020 Investigative Expense	8,000	2,274	8,000	8,000	8,950	7,500
*72040 Adult Residential Treatment	0	0	133,951	133,951	138,880	309,000
72110 Liability Insurance	0	0	3,428	3,428	0	0
72130 Worker's Compensation Insurance	0	0	6,758	6,758	6,758	0
72140 Unemployment Compensation	0	0	405	863	863	0
72170 Liability And Work Comp Insurance	0	0	0	4,521	4,521	0
72210 Motor Vehicle Maintenance & Repairs	200	79	300	300	19	200
72280 Equipment Maintenance	1,000	211	1,000	1,000	338	1,000
72530 Equipment Rental	14,000	13,477	14,000	14,000	21,270	28,000
72610 Transportation/Participants	6,065	4,830	4,000	4,455	2,460	5,175
72820 Postage	1,000	650	1,000	1,000	279	800
72830 Printing Services	11,200	9,526	10,000	11,088	11,905	10,000
72840 Temporary Employment Services	0	21,898	30,000	30,000	12,893	0
72910 Jurors Fees	255,000	242,025	250,000	250,000	242,972	250,000
72940 All Other Fees	30,000	21,205	24,000	24,000	16,160	18,000
72960 Witness Fees	40,000	18,536	37,000	37,000	30,333	30,000
73020 Dependent Children	200,000	176,205	200,000	200,000	196,385	200,000
73195 Indirect Cost Allocations	3,233	1,829	0	23,736	23,736	0
*74080 H/L/D Employee Benefits	1,689,722	1,639,680	1,795,553	1,835,010	1,736,104	1,851,816
*74100 Retirement Benefits/FICA	704,767	650,391	717,272	733,979	650,436	742,172
*74110 Retirement Benefits/IMRF	1,038,699	964,048	1,075,440	1,092,825	971,619	1,139,430

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8223 Circuit Courts - 8223
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
79920 Transfers Other Funds	0	1,450	0	0	0	0
79940 Miscell Contractual Services	739,817	390,212	8,500	739,368	326,104	5,500
79950 All Other Miscellaneous	12,000	5,197	10,000	10,000	5,383	12,000
Total Contractuals :	5,450,025	4,744,242	4,898,577	5,886,539	5,032,418	5,150,493
*84030 Computer Equipment	6,160	5,162	0	3,860	932	0
84060 Furniture And Office Equipment	6,537	2,285	0	4,000	635	0
Total Capital Expenditures :	12,697	7,447	0	7,860	1,567	0
Total for Fund (101):	14,770,483	13,707,467	14,365,087	15,586,958	13,977,125	14,944,081
Grand Total:	14,770,483	13,707,467	14,365,087	15,586,958	13,977,125	14,944,081

FY 2013 Budget Overview

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. The Coroner directs independent medical and legal investigations of death cases that come under the jurisdiction of the office. In addition to Coroner case-specific toxicology testing, the Coroner's Lab performs toxicology testing for the County Court System (Adult and Juvenile), Probation, the County Jail and Work Release programs and certain community drug rehabilitation programs.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	12	12	12	2
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
29,494	24,287	39,000	Intergovernmental	23,000
0	3,395	0	Charges for Services	0
0	796	0	Miscellaneous	0
29,494	**28,478**	**39,000**	**Total Revenue**	**23,000**

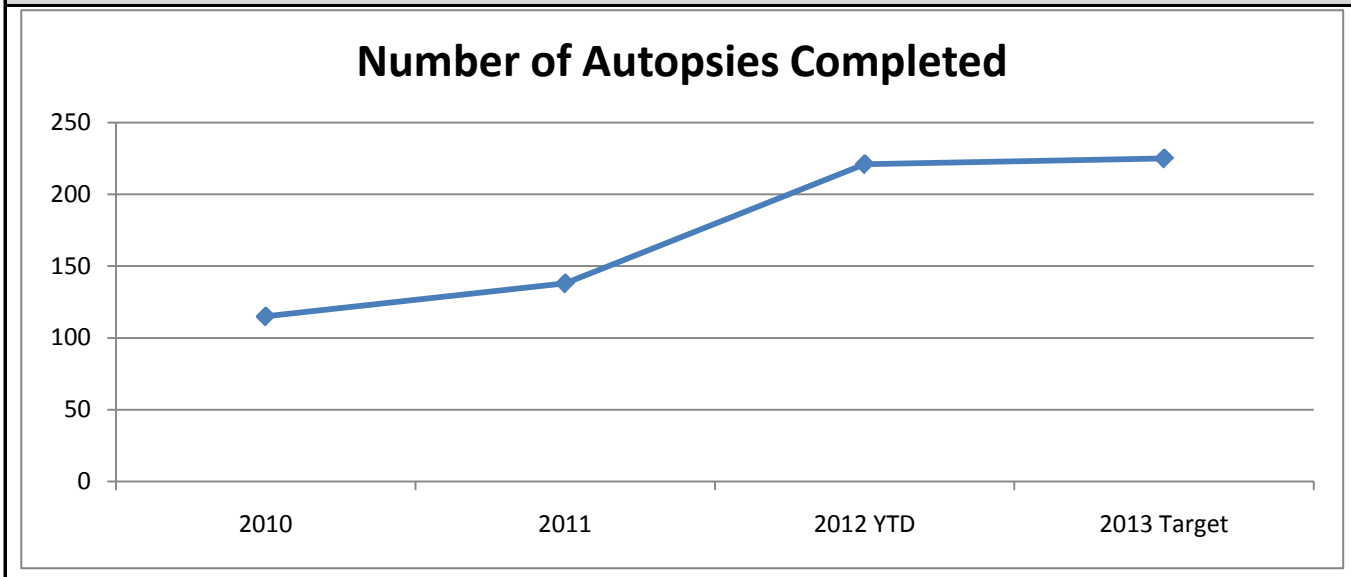
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
690,078	616,124	660,878	Personal Services	627,463
117,452	80,208	103,900	Commodities	96,000
351,584	318,169	440,466	Contractuals	337,290
1,159,114	**1,014,501**	**1,205,244**	**Total Expenditures**	**1,060,753**

Significant Changes

The FY2013 approved budget includes an increase in expenses due to the number and type of lab testing and autopsies being conducted. One additional Coroner position was unfunded in FY 2013.

Coroner's Office



Performance Snapshot…

The number of autopsies conducted impacts expenses in Medical Fees and Lab Fees. The Coroner's Office is requesting an increase in funding in FY13 to account for the increase in autopsies.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8135 Rev-Coroner - 8135
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45333 Grants - State	0	0	0	4,000	4,000	0
45400 Revenue From Other Government Bodies	35,000	24,287	35,000	35,000	18,455	23,000
46010 Fees	0	3,395	0	0	-2,258	0
48150 Donations	0	796	0	0	0	0
4	35,000	28,478	35,000	39,000	20,197	23,000
Total for Fund (101):	35,000	28,478	35,000	39,000	20,197	23,000
Grand Total:	35,000	28,478	35,000	39,000	20,197	23,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8231 Coroner - 8231
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	563,478	530,189	612,994	612,994	553,992	560,079
51120 Part Time Salaries And Wages	22,884	26,354	22,884	22,884	22,108	22,884
51140 Overtime Salaries And Wages	40,000	44,170	25,000	25,000	63,585	40,000
51160 Holiday Pay	0	176	0	0	0	0
51180 Special Pay	0	1,347	0	0	2,628	0
51220 Vacation payout	0	7,770	0	0	0	0
51230 Sick Payout	0	4,676	0	0	0	0
51240 Opt Out Premium	0	1,442	0	0	4,154	4,500
Total Personnel Services :	626,362	616,124	660,878	660,878	646,467	627,463
61040 Operational Supplies	0	0	0	0	508	0
62010 Medical Supplies	8,000	4,959	8,000	8,000	8,541	8,000
65020 Laboratory Supplies	75,900	75,249	75,900	95,900	94,551	88,000
Total Commodities :	83,900	80,208	83,900	103,900	103,600	96,000
71330 Medical Fees	105,000	100,200	80,000	145,000	129,000	120,000
71500 Trips And Training	0	0	0	4,000	0	0
*74080 H/L/D Employee Benefits	137,662	106,187	159,008	159,008	98,815	99,767
*74100 Retirement Benefits/FICA	49,829	44,949	52,997	52,997	47,187	46,247
*74110 Retirement Benefits/IMRF	74,516	66,833	79,461	79,461	68,920	71,276
79940 Miscell Contractual Services	0	0	0	0	1,495	0
Total Contractuals :	367,007	318,169	371,466	440,466	345,417	337,290
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,077,269	1,014,501	1,116,244	1,205,244	1,095,484	1,060,753
Grand Total:	1,077,269	1,014,501	1,116,244	1,205,244	1,095,484	1,060,753

Corporate Capital Improvements

Department Purpose

The Corporate Capital Improvement Plan, which is adopted concurrently with the County's annual budget, is supported by this fund.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
584,990	7,047,646	188,676	Intergovernmental	0
0	39,000	0	Miscellaneous	0
118,584	183,721	3,311	Transfers	0
703,574	**7,270,367**	**191,987**	**Total Revenue**	**0**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,891,960	1,084,418	6,652,171	Contractuals	0
7,459,248	11,543,806	26,231,260	Capital Expenditures	0
9,351,208	**12,628,224**	**32,883,431**	**Total Expenditures**	**0**

Significant Changes

The FY2013 approved budget includes the elimination of the annual base funding of $1,200,000, and the elimination of a $1,000,000 investment in IT projects to fund departmental requests and County-wide needs. Funded requests/projects are included in the Corporate Capital Improvement tab.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 1103000 To 1103999

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45334 Grants - Federal	0	3,511,268	0	188,676	1,653,643	0
45340 Other Federal Funds	0	152,033	0	0	0	0
45400 Revenue From Other Government Bodies	0	3,384,345	0	0	941,428	0
49910 All Other Miscellaneous Revenue	39,000	39,000	0	0	0	0
49920 Transfers From Other Funds	183,721	183,721	0	3,311	0	0
4	222,721	7,270,367	0	191,987	2,595,071	0
Total for Fund (101):	222,721	7,270,367	0	191,987	2,595,071	0
Grand Total:	222,721	7,270,367	0	191,987	2,595,071	0

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8213 Capital Improvement - 8213
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Commodities :	0	0	0	0	0	0
71150 Consultants	3,335,153	743,058	0	5,479,742	4,217,741	0
71170 Engineering Services	365,643	98,070	0	404,572	94,485	0
71180 Architectural Services	161,540	17,590	0	166,450	158,866	0
71370 Reimburseable Charges	209,958	146,969	0	62,989	61,442	0
71500 Trips And Training	0	0	0	0	38	0
79940 Miscell Contractual Services	57,793	8,000	0	82,793	46,655	0
79950 All Other Miscellaneous	361,183	70,731	0	455,625	218,916	0
Total Contractuals :	4,491,270	1,084,418	0	6,652,171	4,798,143	0
81010 Land Purchased	626,113	0	0	458,267	0	0
81015 Land Improvements	20,940	0	0	20,940	0	0
*82010 Buildings And Structures	3,578,685	157,905	1,162,239	3,671,348	88,691	0
82020 Building Improvements	23,664,235	9,525,489	0	16,087,728	7,140,464	0
84020 Radios & Electronic Equipment	0	150,533	0	0	0	0
84030 Computer Equipment	470,828	460,232	0	34,099	32,802	0
*84040 Computer System Software	3,367,289	291,025	0	4,281,504	856,835	0
84100 Miscellaneous Equipment	305,170	126,509	0	377,124	295,042	0
85020 Roads & Road Constr & Maintenance	899,055	604,925	0	702,329	684,628	0
85070 All Other Capital Outlay	643,109	227,188	0	597,921	37,987	0
Total Capital Expenditures :	33,575,424	11,543,806	1,162,239	26,231,260	9,136,449	0
Total for Fund (101):	38,066,694	12,628,224	1,162,239	32,883,431	13,934,592	0
Grand Total:	38,066,694	12,628,224	1,162,239	32,883,431	13,934,592	0

County Administrator

Department Purpose

The County Administrator is the Chief Administrative Officer for Lake County government. Principal tasks include overseeing the day to day management and operations of Lake County Government, implementing the policies of the Lake County Board, directing the County's annual legislative program, communications and media efforts, and assisting and coordinating the functions of all departments and agencies of Lake County government. The County Administrator is also charged with the responsibility of preparing and presenting a recommended Annual Budget for consideration by the Lake County Board. The Radio Division within CAO is responsible for ensuring compliance with Federal Communications Commission Rules and Regulations, including frequency coordination and licensure. The department provides radio-engineering services to minimize radio interference, congestion and coverage problems, provides radio communications and electronic maintenance service and support to Lake County and other municipal agencies and provides radio and other electronic installation services to Lake County and other municipal agencies.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	18	18	19	1
Part Time	7	8	8	1

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,097,861	1,180,513	850,000	Licenses & Permits	921,400
8,370	6,016	11,000	Rentals	11,500
175,879	171,489	134,000	Intergovernmental	130,000
39,492	37,125	59,000	Charges for Services	59,000
0	123,159	0	Miscellaneous	0
1,321,602	**1,518,302**	**1,054,000**	**Total Revenue**	**1,121,900**

Expenditures

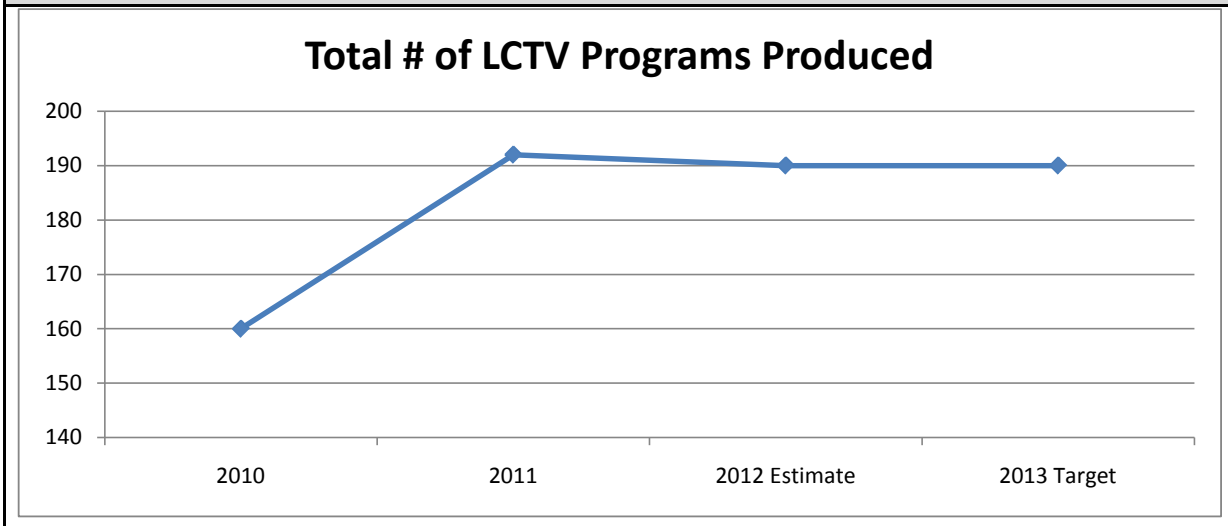
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,378,514	1,289,340	1,355,147	Personal Services	1,494,757
69,544	67,345	90,394	Commodities	90,033
864,869	787,786	865,864	Contractuals	921,790
2,312,927	**2,144,471**	**2,311,405**	**Total Expenditures**	**2,506,580**

Significant Changes

The FY2013 approved budget includes the addition of a Criminal Justice Council Coordinator position and the refunding of an intern. One full-time and one part-time position remain unfunded.

County Administrator's Office

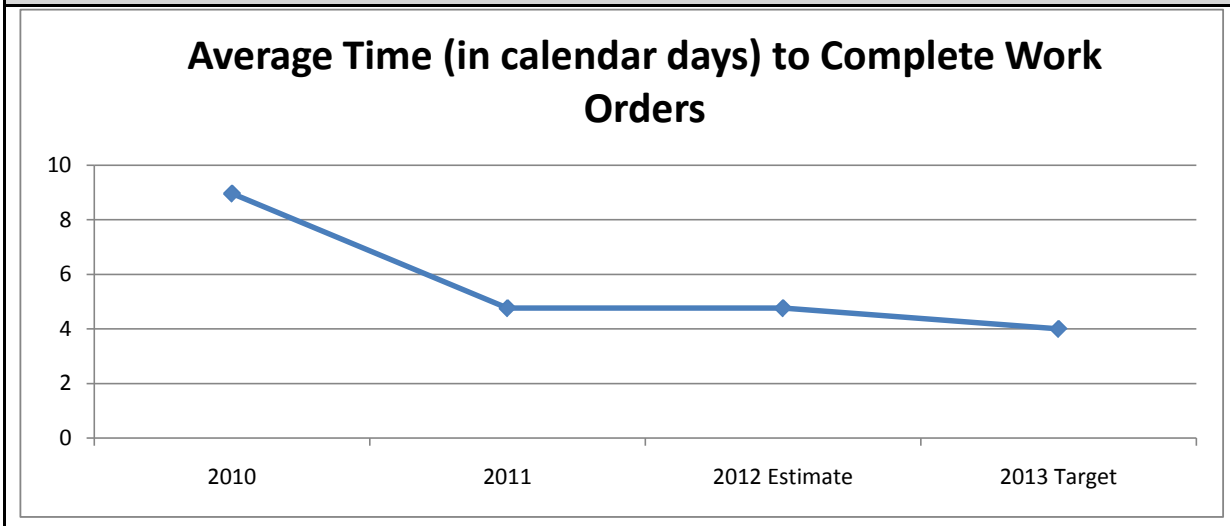
Communications



Performance Snapshot…

Lake County Television (LCTV) is made up of original programming created and produced to support the strategic goals and initiatives of Lake County. The total number of LCTV programs produced includes everything from County Board meetings, Public Service Announcements, and videos highlighting programs and services.

Radio

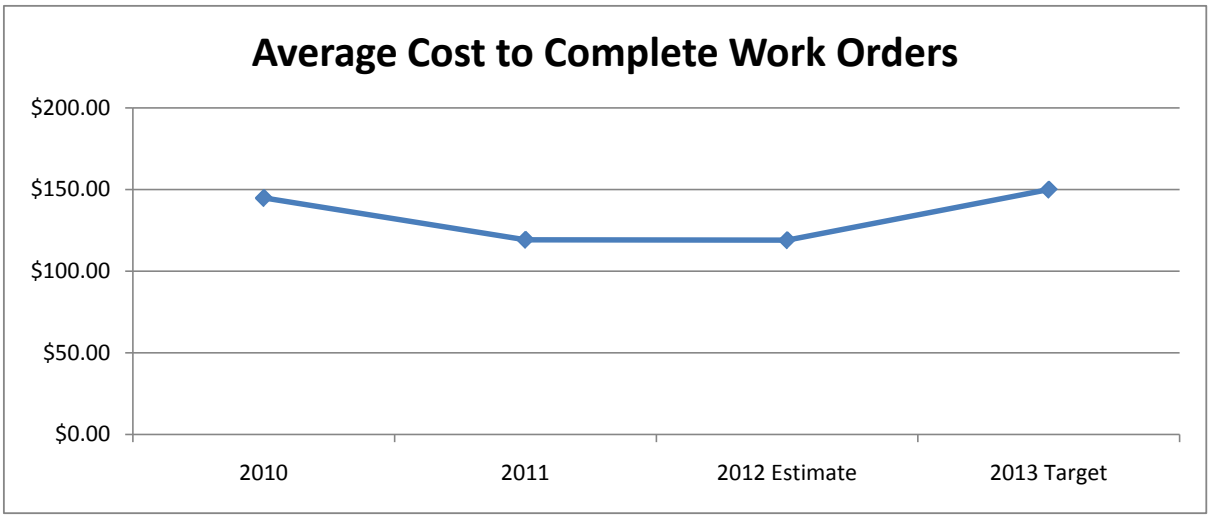


Performance Snapshot…

In the Radio Department, Work Orders are used to measure the amount of time it takes to complete equipment maintenance, repairs and installations. Electronic equipment repairs and installations vary depending on what is required to complete the work and the amount of experience and knowledge maintained by technicians. The amount of time is reduced as radio technicians become more experienced with work procedures and practices. FY 2010 was high due to the hiring of a new technician. The FY 2013 target amount of 4 days is the goal set for the technicians to achieve.

County Administrator's Office

Radio



Performance Snapshot…

In the Radio Department, Work Orders are used to measure the amount of cost it takes to complete equipment maintenance, repairs and installations. The majority of the equipment maintained by the radio department is over 10 years old. Replacement parts and repairs are more expensive as equipment ages. The FY 2013 target amount of $150 is based on current prices and number of replacement parts needed to maintain equipment.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8140 Rev-Cty Admin - 8140
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
* 42120 Cable Fees	850,000	1,180,513	850,000	850,000	1,055,690	701,530
* 42130 AT&T Support PEG	0	0	0	0	52,820	148,470
42140 Comcast PEG Capital	0	0	0	0	0	71,400
44020 Tower Rentals	11,000	6,016	11,000	11,000	10,681	11,500
45333 Grants - State	278,678	171,489	130,000	130,000	1,115	130,000
45334 Grants - Federal	0	0	0	4,000	0	0
46340 Radio Monthly Contracts	30,000	30,674	30,000	30,000	28,745	30,000
46350 Radio Labor Charges	13,000	4,121	13,000	13,000	2,471	13,000
46360 Radio Materials/Parts Charges	8,000	2,330	8,000	8,000	2,221	8,000
46370 Radio Installation Charges	8,000	0	8,000	8,000	0	8,000
49910 All Other Miscellaneous Revenue	0	123,159	0	0	0	0
4	1,198,678	1,518,302	1,050,000	1,054,000	1,153,743	1,121,900
Total for Fund (101):	1,198,678	1,518,302	1,050,000	1,054,000	1,153,743	1,121,900
Grand Total:	1,198,678	1,518,302	1,050,000	1,054,000	1,153,743	1,121,900

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8233 County Admin - 8233
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	1,251,826	1,211,178	1,257,224	1,257,224	1,205,341	1,377,966
*51120 Part Time Salaries And Wages	58,405	60,566	77,973	77,973	74,966	96,653
*51140 Overtime Salaries And Wages	12,000	10,075	12,300	12,300	7,296	12,638
51160 Holiday Pay	0	67	0	0	0	0
*51180 Special Pay	6,000	5,954	6,150	6,150	6,000	6,000
51220 Vacation payout	0	0	0	0	42	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	1,500	1,500
Total Personnel Services :	1,329,731	1,289,340	1,355,147	1,355,147	1,295,145	1,494,757
61010 Office Supplies	12,500	8,426	10,400	10,400	5,769	10,400
61020 Computer Supplies	8,960	5,296	6,360	6,360	5,979	10,060
61030 Books Manuals And Periodicals	500	0	500	500	0	500
61040 Operational Supplies	64,194	48,957	61,264	65,264	46,193	61,264
61060 Clothing And Uniforms	500	489	500	500	69	500
61090 Printing and Photographic Supplies	500	0	500	500	0	500
63010 Building, Grounds Maintenance Supplies	600	403	500	500	395	500
65090 Gasoline	4,670	3,774	4,370	4,370	3,348	4,309
65120 Automobile Repairs and Maintenance	2,000	0	2,000	2,000	0	2,000
Total Commodities :	94,424	67,345	86,394	90,394	61,753	90,033
71140 Legal Services	0	0	0	0	1,214	0
71150 Consultants	12,000	2,114	6,000	6,000	2,200	3,000
71450 Mileage Reimbursement	6,243	1,080	2,000	2,000	2,126	2,300
71470 Employee Relations	0	15	0	0	0	0
*71500 Trips And Training	13,950	13,190	20,100	20,100	15,516	22,938
71650 Security Services	1,030	1,245	930	930	940	1,350
71810 Dues And Subscriptions	9,460	9,674	8,460	8,460	7,212	8,502
71910 Gas For Heating	10,740	6,788	10,740	10,740	5,071	10,740
71920 Electricity	48,050	52,965	50,452	50,452	50,960	50,452
71930 Water And Sewer Charges	2,300	1,241	1,300	1,300	1,038	1,300
71940 Telephone	895	301	0	0	0	0
71950 Cellular Phones	10,015	6,995	10,765	10,765	8,411	4,245
71955 Cell Phone Allowance	0	0	0	0	375	3,600
71960 Data/Telecommunications	1,080	0	1,080	1,080	0	2,500
71970 Courier Services	1,700	339	1,700	1,700	53	1,700
72210 Motor Vehicle Maintenance & Repairs	1,800	1,223	1,300	1,300	2,739	1,300
72240 Radio Equipment Maintenance & Repair	10,255	11,353	19,255	19,255	7,590	18,755
72250 Bldg & Grounds Maintenance & Repairs	600	0	0	0	0	0
72280 Equipment Maintenance	23,027	21,967	32,522	32,522	9,610	31,022
72510 Building Rentals	117,000	114,449	117,000	117,000	116,760	118,000
72530 Equipment Rental	3,750	2,410	3,750	3,750	4,390	2,250
72820 Postage	200	229	400	400	223	400
*74080 H/L/D Employee Benefits	210,428	214,700	236,372	236,372	211,811	247,900
*74100 Retirement Benefits/FICA	103,551	85,140	97,581	97,581	85,527	114,348
*74110 Retirement Benefits/IMRF	154,853	137,060	144,203	144,203	136,986	176,234
79930 Miscellaneous Contingency	0	116	0	0	0	0
79940 Miscell Contractual Services	286,468	96,109	85,000	85,000	42,377	84,000
79950 All Other Miscellaneous	10,954	7,083	14,954	14,954	3,734	14,954
Total Contractuals :	1,040,349	787,786	865,864	865,864	716,863	921,790
*84030 Computer Equipment	0	0	0	0	0	0

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8233 County Admin - 8233
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	2,464,504	2,144,471	2,307,405	2,311,405	2,073,761	2,506,580
Grand Total:	2,464,504	2,144,471	2,307,405	2,311,405	2,073,761	2,506,580

County Board

Department Purpose

The County Board is the legislative body for Lake County government. The 21 County Board Members are elected from single member districts. The County Board elects a Chair to a term of two years. The County Board Chair is responsible for recommending numerous appointments to various boards throughout Lake County to the County Board for its ratification. The County Board has seven Standing Committees: Health and Community Services; Financial and Administrative; Law and Judicial; Rules; Planning, Building and Zoning; Public Works and Transportation; and Revenue, Records, & Legislation. The County Board budget funds the legislative activities of the County Board and Chair and contains an allocation for business related office and travel expenses for each County Board Member. The budget provides for secretarial support to the County Board and supports the operations of the Lake County Liquor Commission.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	26	25	23	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
85,939,543	90,663,009	92,285,777	Taxes	102,149,337
242,850	228,989	250,000	Licenses & Permits	242,500
45,331	12,645	32,600	Rentals	12,000
1,562,036	1,567,315	1,693,200	Intergovernmental	1,409,725
5,386,271	5,452,056	5,077,817	Miscellaneous	4,991,000
742,976	683,582	941,907	Transfers	958,583
93,919,007	**98,607,596**	**100,281,301**	**Total Revenue**	**109,763,145**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,169,441	1,082,207	1,152,370	Personal Services	1,006,101
1,484	2,765	4,000	Commodities	4,000
772,644	809,743	870,635	Contractuals	856,092
1,943,569	**1,894,715**	**2,027,005**	**Total Expenditures**	**1,866,193**

Significant Changes

The FY2013 approved budget reflects the reduction of two county board member seats as a result of the redistricting process.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8137 Rev-County Board - 8137
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
* 41100 Property Taxes	54,846,833	54,664,761	55,935,163	55,935,163	55,381,126	63,715,636
41110 Prior Year Property Taxes	0	0	0	0	11,901	0
41120 TIF Districts Property Taxes	40,000	158,340	40,000	40,000	47,790	40,000
* 41160 1% County Sales Tax	2,900,000	3,191,988	3,272,372	3,272,372	2,507,122	3,650,016
41170 1/4% Supplemental Sales Tax	20,000,000	21,876,374	22,290,307	22,290,307	17,394,623	23,492,105
41180 Use Sales Tax	900,000	1,200,309	1,260,705	1,260,705	960,787	1,311,133
41190 Hotel-Motel Tax	75,000	78,543	87,761	87,761	72,659	75,000
* 41210 State Income Tax	5,950,000	6,453,060	6,270,950	6,270,950	5,182,726	7,083,529
41220 Pers Property Replace Tax	2,600,000	3,039,634	3,128,519	3,128,519	2,870,319	2,781,918
42010 Liquor Licenses	240,000	211,429	225,000	225,000	199,775	225,000
42020 Amusement Devices	25,000	17,560	25,000	25,000	0	17,500
44010 Farm Rentals	8,600	12,645	8,600	8,600	11,295	12,000
44020 Tower Rentals	0	0	24,000	24,000	0	0
45010 Affected Area Comp Fee	1,401,700	1,567,315	1,693,200	1,693,200	1,618,893	1,409,725
48020 Indirect Cost Allocation	4,431,696	4,463,392	4,534,808	4,534,808	3,971,944	4,500,000
48030 Off Track Betting Fees	300,000	308,730	270,400	270,400	204,909	210,000
48230 Real Estate Sales	0	0	0	0	6,500	0
48320 Proceeds From Sale Of Assets	190,000	256,668	140,000	140,000	130,249	125,000
48330 Vending Machines Commissions	14,000	6,324	0	0	0	0
49910 All Other Miscellaneous Revenue	149,194	416,942	132,609	132,609	397,648	156,000
49920 Transfers From Other Funds	937,845	683,582	941,907	941,907	0	958,583
4	95,009,868	98,607,596	100,281,301	100,281,301	90,970,266	109,763,145
Total for Fund (101):	95,009,868	98,607,596	100,281,301	100,281,301	90,970,266	109,763,145
Grand Total:	95,009,868	98,607,596	100,281,301	100,281,301	90,970,266	109,763,145

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8234 County Board - 8234
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	1,099,062	1,068,076	1,141,720	1,141,720	1,097,839	995,601
51140 Overtime Salaries And Wages	0	0	0	0	13	0
51180 Special Pay	6,000	9,068	6,150	6,150	9,000	6,000
51220 Vacation payout	0	794	0	0	0	0
51240 Opt Out Premium	4,500	4,269	4,500	4,500	4,500	4,500
Total Personnel Services :	1,109,562	1,082,207	1,152,370	1,152,370	1,111,352	1,006,101
61010 Office Supplies	3,000	2,092	3,000	3,000	2,463	3,000
61040 Operational Supplies	1,000	673	1,000	1,000	185	1,000
Total Commodities :	4,000	2,765	4,000	4,000	2,648	4,000
*71110 Auditing And Accounting	186,400	185,100	186,400	186,400	185,100	163,300
71130 Court Reporters	2,000	3,769	2,000	2,000	3,217	3,000
71450 Mileage Reimbursement	18,000	17,174	18,000	18,000	17,072	18,000
71500 Trips And Training	0	534	0	0	32	0
71810 Dues And Subscriptions	32,000	31,312	32,000	32,000	31,177	32,000
71950 Cellular Phones	20,000	23,660	20,000	20,000	26,561	30,000
71960 Data/Telecommunications	1,080	6,213	1,080	1,080	3,181	2,400
72280 Equipment Maintenance	500	0	500	500	0	700
72530 Equipment Rental	1,550	1,158	1,550	1,550	2,108	3,180
72840 Temporary Employment Services	0	0	0	0	4,245	0
74080 H/L/D Employee Benefits	275,871	272,682	282,049	282,049	287,446	297,725
*74100 Retirement Benefits/FICA	84,881	82,051	88,166	88,166	82,499	76,967
*74110 Retirement Benefits/IMRF	126,934	107,990	132,190	132,190	109,301	118,620
79905 Board Chairman Expenses	0	0	0	0	2,524	3,500
79910 Board Expenses	0	0	0	0	3,611	0
79915 Constituent Services	93,500	69,347	93,500	93,500	32,412	94,500
79930 Miscellaneous Contingency	0	1,303	0	0	0	0
79950 All Other Miscellaneous	13,200	7,450	13,200	13,200	4,749	12,200
Total Contractuals :	855,916	809,743	870,635	870,635	795,235	856,092
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,969,478	1,894,715	2,027,005	2,027,005	1,909,235	1,866,193
Grand Total:	1,969,478	1,894,715	2,027,005	2,027,005	1,909,235	1,866,193

FY 2013 Budget Overview

County Clerk

Department Purpose

There are four departments in the office of the County Clerk:
1. Elections Administration and Voter Registration – Administers elections: recruit, train, and schedule election workers; contract for polling facilities; create ballots and collateral materials including a voting system for persons with special needs; administer voting by mail, grace period and early voting; publish legal notices and voter information guides; tabulate election results; establish precinct boundaries; process voter registration and auditing requirements; train/commission deputy registrars; maintain election management system which includes over 450,000 registration records.
2. Vital Records and Public Records – Serves as the repository of birth/death records and issues certified copies. Vital Records is responsible for creating marriage applications and official licenses; processing filings for campaign disclosure, economic interest (ethics filings), assumed business, certificates of authority and notary applications. Also, provides maps and voter lists for election districts.

3. Tax Extension – Responsible for verifying all PIN numbers for real estate parcels; receiving budgets and levy ordinances for 218 taxing districts, applying state multiplier and calculating $2.1 billion in tax extension on behalf of each taxing district in county, balancing all extensions and distributions with Treasurer's office, reporting to Illinois Department of Revenue and maintaining all documents for real estate taxes including bonds, SSAs, TIFs; collecting delinquent real estate taxes; maintaining delinquent property tax records, and administering the county's tax sale certificate program.
4. Administration – Serves as the Clerk of the County Board and records proceedings of the Board, attests agreements and contracts to which the county is a party, maintains numerous filings/certifications, oaths of office for the County, processes Freedom of Information Act requests and is the keeper of the seal of Lake County.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	36	36	36	0
Part Time	3	3	3	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
56,539	158,195	160,000	Taxes	160,000
85,257	89,995	82,400	Licenses & Permits	81,000
231,670	307,199	200,000	Intergovernmental	0
535,352	502,570	532,710	Charges for Services	454,350
5,585	5,928	4,000	Miscellaneous	11,496
914,403	**1,063,887**	**979,110**	**Total Revenue**	**706,846**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,792,964	1,759,651	2,180,183	Personal Services	1,941,973
69,626	75,242	133,800	Commodities	78,500
1,833,275	1,500,579	2,175,308	Contractuals	1,794,415
3,695,865	**3,335,472**	**4,489,291**	**Total Expenditures**	**3,814,888**

Significant Changes

The FY2013 approved budget reflects a decrease in expenses as a result of a smaller primary held during odd year election cycles. The budget also assumes no reimbursement from the State Board of Elections for election judges.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8139 Rev - County Clerk - 8139
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
41150 Tax Sale/Redemption P I & Cost	80,000	158,195	160,000	160,000	166,794	160,000
42030 Marriage Licenses	75,000	87,515	80,000	80,000	83,240	80,000
42035 Civil Union Licenses	0	2,480	2,400	2,400	1,520	1,000
45334 Grants - Federal	0	0	0	0	132,120	0
45350 Other State Funds	67,500	307,199	200,000	200,000	70,155	0
46170 Marriage Certificates	44,000	45,264	43,000	43,000	42,684	43,000
46171 Marriage Certificates Additional Copy	11,000	11,554	10,500	10,500	11,510	11,000
46175 Civil Union Certificates	0	744	720	720	492	400
46176 Civil Union Certificates Additional Copy	0	272	240	240	156	100
46180 Redemption Fees	270,000	231,888	252,000	252,000	210,939	189,000
46190 Registrations by mail	23,000	21,530	21,000	21,000	21,485	21,000
46191 Notary Registrations over the counter	2,400	2,595	2,300	2,300	2,895	2,300
46195 Assumed Business Name Registrations	5,300	5,590	5,400	5,400	5,205	5,000
46196 Assumed Business Name Withdrawals	100	88	100	100	70	0
46200 Death Certificates	7,200	8,094	7,300	7,300	10,110	8,100
46201 Death Certificates additional copy	2,600	3,506	2,600	2,600	4,428	3,500
46202 Death Certificates genealogy copy	500	572	500	500	688	500
46210 Birth Certificates	100,000	94,981	96,100	96,100	88,146	96,100
46211 Birth Certificates additional copy	15,000	15,402	15,000	15,000	14,564	13,000
46220 Certifications	100	432	500	500	345	300
46221 Certificates of Authority	1,100	718	1,000	1,000	1,032	900
46230 Copies Of County Clerk Records	1,200	813	900	900	938	900
46240 Miscellaneous County Clerk Fees	8,000	6,651	8,700	8,700	4,646	4,000
46430 Tax Sale Costs	19,000	15,617	18,500	18,500	16,020	16,000
46860 Tax Sale Certificate Assignmnt	600	1,340	1,000	1,000	3,300	2,000
46870 Tax Deeds $5	300	215	250	250	345	250
46880 Tax Sale Notices	46,000	32,888	43,700	43,700	37,413	35,000
46890 Tax Sale Certif Cancel	0	112	0	0	27	0
46900 Economic Interest Filing	700	1,575	1,400	1,400	1,620	2,000
46910 Clerk Over-Payments	0	137	0	0	92	0
46960 Death Certificate Surcharge	0	-8	0	0	0	0
48010 Interest	3,000	209	0	0	4,394	7,496
49910 All Other Miscellaneous Revenue	3,000	5,719	4,000	4,000	2,610	4,000
4	786,600	1,063,887	979,110	979,110	939,983	706,846
Total for Fund (101):	786,600	1,063,887	979,110	979,110	939,983	706,846
Grand Total:	786,600	1,063,887	979,110	979,110	939,983	706,846

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8236 County Clerk - 8236
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	1,670,054	1,607,041	1,751,689	1,751,689	1,692,725	1,802,191
*51120 Part Time Salaries And Wages	87,775	34,582	123,510	123,510	22,073	102,363
*51140 Overtime Salaries And Wages	13,500	6,075	92,250	92,250	31,034	12,331
51160 Holiday Pay	0	105	0	0	554	0
51180 Special Pay	0	1	0	0	0	0
51190 Judges Of Election	57,304	105,595	208,234	208,234	39,809	20,588
51210 Performance Appraisals	1,418	1,418	0	0	709	0
51220 Vacation payout	0	334	0	0	7,102	0
51230 Sick Payout	0	0	0	0	5,419	0
51240 Opt Out Premium	4,500	4,500	4,500	4,500	5,481	4,500
Total Personnel Services :	1,834,551	1,759,651	2,180,183	2,180,183	1,804,906	1,941,973
61010 Office Supplies	0	251	0	0	515	0
61020 Computer Supplies	3,000	645	3,000	3,000	0	3,000
61030 Books Manuals And Periodicals	800	85	800	800	0	800
61040 Operational Supplies	53,500	58,669	38,500	38,500	36,937	48,500
61050 Election Supplies	25,000	15,028	90,000	90,000	95,172	25,000
65090 Gasoline	1,380	564	1,500	1,500	992	1,200
Total Commodities :	83,680	75,242	133,800	133,800	133,616	78,500
71115 Judges of Elections	320,496	286,012	583,255	583,255	619,846	333,000
71150 Consultants	0	5,411	4,000	4,000	200	0
71450 Mileage Reimbursement	4,100	1,842	8,600	8,600	3,004	2,600
71500 Trips And Training	6,200	1,427	9,200	9,200	5,883	9,200
71810 Dues And Subscriptions	3,000	3,260	3,000	3,000	3,236	3,000
71840 Publications & Legal Notices	53,000	33,319	74,822	74,822	65,563	52,000
71950 Cellular Phones	2,600	1,649	2,800	2,800	2,347	2,500
71955 Cell Phone Allowance	0	0	0	0	165	0
72050 Title Searches	40,000	17,610	18,800	18,800	18,780	28,250
72280 Equipment Maintenance	317,619	331,683	361,292	361,292	356,328	333,933
72510 Building Rentals	6,000	3,616	6,500	6,500	3,990	4,000
72530 Equipment Rental	2,000	101	2,000	2,000	7,628	2,000
72560 All Other Rentals	13,980	13,398	16,320	16,320	11,902	28,820
72815 Bank Service Charges	0	-447	0	0	9,170	10,100
72820 Postage	75,000	75,260	101,964	101,964	101,696	75,000
72830 Printing Services	50,000	11,812	100,000	100,000	65,749	50,000
72950 Registrars Fees	15,000	13,214	15,000	15,000	12,551	13,500
74080 H/L/D Employee Benefits	372,521	347,885	410,226	410,226	373,766	410,166
*74100 Retirement Benefits/FICA	140,459	123,800	167,190	167,190	136,255	148,217
*74110 Retirement Benefits/IMRF	210,045	179,616	214,437	214,437	190,634	228,429
75020 Real Estate Taxes	2,200	1,980	2,700	2,700	2,401	2,700
79940 Miscell Contractual Services	58,600	48,131	73,202	73,202	29,685	57,000
Total Contractuals :	1,692,820	1,500,579	2,175,308	2,175,308	2,020,779	1,794,415
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	3,611,051	3,335,472	4,489,291	4,489,291	3,959,301	3,814,888

Finance and Administrative Services

Department Purpose

The Finance and Administrative Services (FAS) Department is responsible for enabling the County to provide services to the public by allocating funding and providing information and financial tools to departments, elected officials and the public. This includes assisting Lake County staff in purchasing products and services and providing fiscal and budgetary services to assure sound financial management and available resources for effective program delivery. FAS also provides a safe and productive environment for employees and visitors by enhancing and preserving the physical assets of the County, ensuring quality construction on major projects, and provides comprehensive document production, mail and delivery services.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	90	91	91	6
Part Time	4	4	4	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	28,535	0	Licenses & Permits	0
6,464	539	0	Rentals	0
0	146,969	0	Intergovernmental	0
71,470	76,078	65,000	Charges for Services	74,000
175,448	244,054	52,000	Miscellaneous	50,000
0	0	173,000	Transfers	170,000
253,382	**496,175**	**290,000**	**Total Revenue**	**294,000**

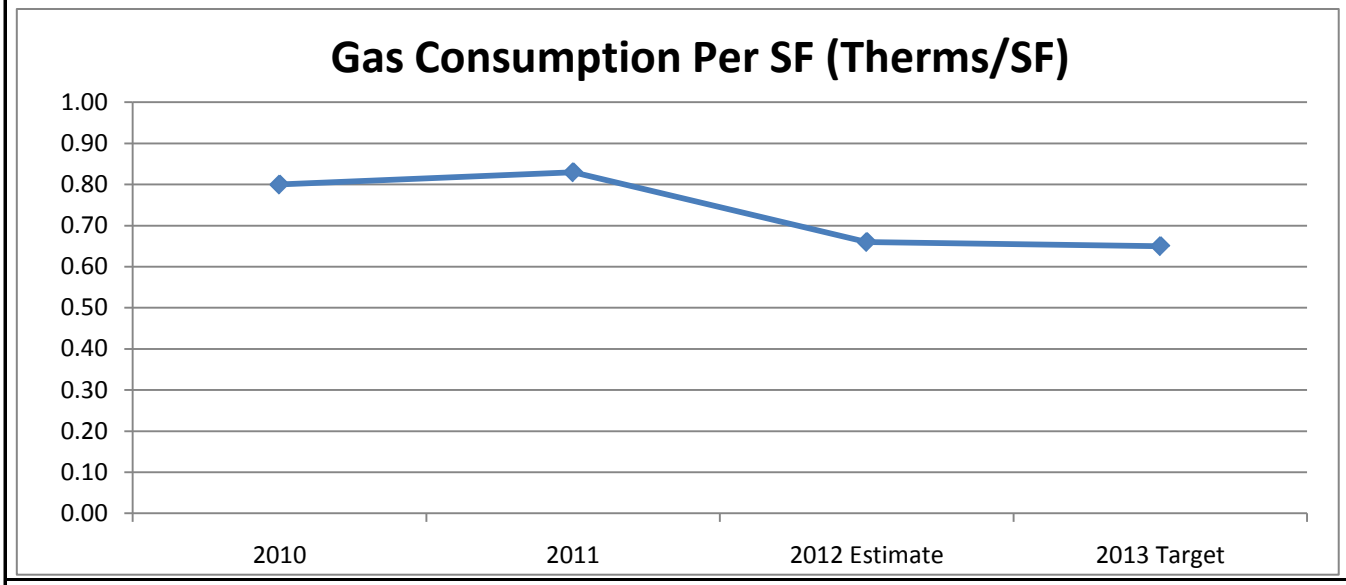
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
4,026,701	3,850,861	4,343,809	Personal Services	4,421,648
646,600	643,534	857,437	Commodities	872,699
6,376,970	6,804,156	8,003,124	Contractuals	7,189,792
181,394	426,245	871,032	Capital Expenditures	460,077
11,231,665	**11,724,796**	**14,075,402**	**Total Expenditures**	**12,944,216**

Significant Changes

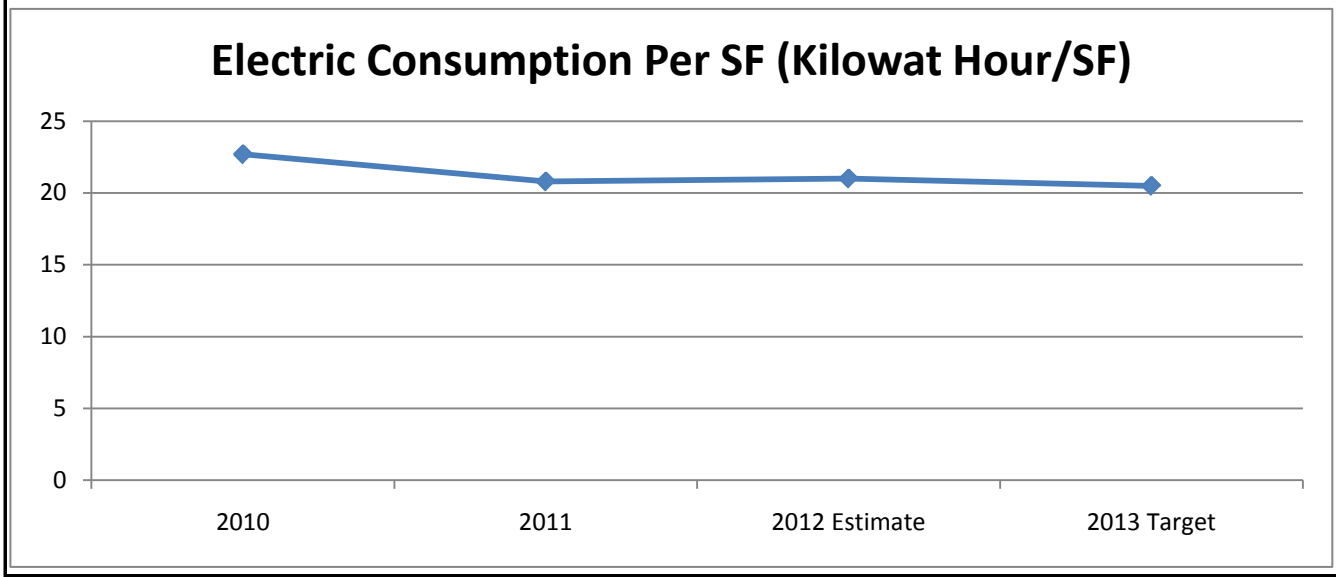
The FY2013 approved budget includes the refunding of one full-time custodian and two full-time engineers. In addition, six positions remain unfunded.

Finance and Administrative Services



Performance Snapshot…

Natural gas billing records indicate a slight decrease in gas consumption compared to previous years. Replacing and installing more energy efficient infrastructure along with applying energy efficient building practices reduces natural gas consumption.



Performance Snapshot…

Electricity billing records reflect a 10% decrease in electricity consumption per square foot since FY2010. Installing more energy efficient light fixtures and applying energy efficient building practices reduces electricity usage.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8150 Rev-Finance and Admi - 8150
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
42120 Cable Fees	0	28,535	0	0	0	0
44030 Other Rentals	0	539	0	0	0	0
45280 Salary Reimbursement	0	146,969	0	0	61,442	0
46015 Parking garage fees	60,000	76,078	65,000	65,000	76,125	74,000
49910 All Other Miscellaneous Revenue	50,000	244,054	52,000	52,000	76,787	50,000
49920 Transfers From Other Funds	170,000	0	173,000	173,000	111,881	170,000
4	280,000	496,175	290,000	290,000	326,235	294,000
Total for Fund (101):	280,000	496,175	290,000	290,000	326,235	294,000
Grand Total:	280,000	496,175	290,000	290,000	326,235	294,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8247 Finance and Admin - 8247
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	3,977,906	3,615,987	4,177,242	4,177,242	3,766,223	4,272,361
*51120 Part Time Salaries And Wages	45,499	57,354	36,434	36,434	44,899	40,030
*51140 Overtime Salaries And Wages	74,959	119,888	107,532	107,532	154,501	93,454
*51160 Holiday Pay	11,000	1,041	11,275	11,275	1,028	11,303
51180 Special Pay	1,462	1,533	1,499	1,499	1	0
*51210 Performance Appraisals	2,327	4,332	2,327	2,327	2,166	0
51220 Vacation payout	728	22,078	0	0	5,789	0
51230 Sick Payout	0	20,225	0	0	5,223	0
51240 Opt Out Premium	7,500	8,423	7,500	7,500	7,731	4,500
Total Personnel Services :	4,121,381	3,850,861	4,343,809	4,343,809	3,987,561	4,421,648
61010 Office Supplies	5,000	3,183	5,000	5,000	6,570	5,000
61020 Computer Supplies	0	0	0	0	0	1,500
61030 Books Manuals And Periodicals	0	0	0	0	99	0
61040 Operational Supplies	686,984	505,377	676,984	676,984	570,540	673,184
61060 Clothing And Uniforms	20,874	17,288	20,874	20,874	21,249	30,136
62040 Drugs And Medicines	800	15	500	500	87	500
63010 Building, Grounds Maintenance Supplies	135,000	98,211	135,000	135,000	80,927	141,500
65090 Gasoline	15,276	18,425	19,079	19,079	22,482	20,879
65100 Diesel Fuel	0	1,035	0	0	0	0
Total Commodities :	863,934	643,534	857,437	857,437	701,954	872,699
71150 Consultants	72,893	41,798	57,333	107,003	99,532	57,333
71170 Engineering Services	50,925	9,500	43,333	49,623	68,021	43,333
71180 Architectural Services	64,504	0	43,333	65,333	9,321	43,333
71230 Software Maintenance	26,690	21,726	24,090	24,090	19,630	25,089
71450 Mileage Reimbursement	2,500	1,207	2,000	2,000	1,263	2,500
71470 Employee Relations	0	173	0	0	145	0
71500 Trips And Training	24,000	27,717	47,765	47,765	33,886	73,185
71520 Training	0	0	0	0	85	0
71530 Programs and Services	0	736	0	0	0	0
71610 Pest Control	25,030	14,174	25,030	25,030	15,547	17,360
71630 Garbage Disposal	64,718	50,832	37,164	37,164	61,000	45,795
71650 Security Services	432,859	343,468	432,600	432,600	410,600	436,917
71810 Dues And Subscriptions	1,125	4,011	1,125	1,125	7,132	6,625
71820 Dues	0	35	0	0	649	0
71840 Publications & Legal Notices	10,000	4,018	10,000	10,000	11,542	10,000
71910 Gas For Heating	675,000	520,106	708,750	708,750	493,835	492,069
71920 Electricity	1,700,000	1,319,081	1,785,000	1,785,000	1,721,394	940,549
71930 Water And Sewer Charges	196,662	180,629	206,495	206,495	223,718	206,495
71950 Cellular Phones	15,936	14,257	19,653	19,653	15,914	13,272
71955 Cell Phone Allowance	0	0	0	0	720	0
71970 Courier Services	5,450	1,100	5,450	5,450	1,006	4,450
72210 Motor Vehicle Maintenance & Repairs	7,000	15,611	8,500	8,500	15,446	11,000
72220 Elevator Maintenance & Repairs	134,520	140,453	125,000	125,000	133,614	120,100
72230 Boat Maintenance And Repairs	0	0	0	0	2,763	0
72250 Bldg & Grounds Maintenance & Repairs	470,768	448,231	449,186	434,877	469,461	395,686
72280 Equipment Maintenance	290,800	158,647	289,100	289,100	179,546	415,600
72510 Building Rentals	401,680	424,514	440,170	440,170	419,827	458,140
72520 Record Storage	124,532	130,000	168,777	168,777	104,713	168,777
72530 Equipment Rental	206,000	109,681	154,800	154,800	151,254	155,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8247 Finance and Admin - 8247
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
72820 Postage	698,400	726,440	797,600	797,600	785,927	790,800
72830 Printing Services	11,500	5,595	11,500	11,500	12,824	11,500
72840 Temporary Employment Services	0	69,207	0	0	60,000	0
73170 Testing and Inspections Services	5,000	0	3,000	3,000	1,800	3,000
*74080 H/L/D Employee Benefits	1,124,248	1,113,379	1,073,039	1,073,039	1,036,590	1,160,370
*74100 Retirement Benefits/FICA	323,565	284,096	308,068	308,068	292,450	338,670
*74110 Retirement Benefits/IMRF	474,621	422,314	463,938	463,938	437,908	521,952
79940 Miscell Contractual Services	189,667	197,617	190,134	190,134	228,320	212,634
79950 All Other Miscellaneous	7,540	3,803	7,540	7,540	11,625	8,258
Total Contractuals :	7,838,133	6,804,156	7,939,473	8,003,124	7,539,008	7,189,792
82020 Building Improvements	898,157	339,495	0	866,531	567,884	400,000
84010 Construction & Maintenance Equipment	0	6,952	0	3,393	2,174	60,077
*84030 Computer Equipment	0	906	0	0	715	0
85070 All Other Capital Outlay	87,500	78,892	0	1,108	0	0
Total Capital Expenditures :	985,657	426,245	0	871,032	570,773	460,077
Total for Fund (101):	13,809,105	11,724,796	13,140,719	14,075,402	12,799,296	12,944,216
Grand Total:	13,809,105	11,724,796	13,140,719	14,075,402	12,799,296	12,944,216

General Operating Expense

Department Purpose

The General Operating Expense is not a department but a budget 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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	0	Intergovernmental	1,000,000
1,000	49,038	0	Miscellaneous	0
16,759,515	17,572,192	17,810,691	Transfers	18,562,063
16,760,515	**17,621,230**	**17,810,691**	**Total Revenue**	**19,562,063**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	12,384	3,125,641	Personal Services	2,732,370
0	23,040	180,000	Commodities	200,000
5,718,392	5,023,392	6,288,004	Contractuals	5,957,925
1,152,680	2,026,550	3,540,390	Capital Expenditures	7,486,683
6,871,072	**7,085,366**	**13,134,035**	**Total Expenditures**	**16,376,978**

Significant Changes

Intergovernmental revenue includes Public Aid dollars for Winchester House, which must be received in the Corporate Fund. This revenue had previously been received in the Winchester House fund.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8155 Rev-General Op Exp - 8155
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45400 Revenue From Other Government Bodies	0	0	0	0	0	1,000,000
48350 Return of Grant - First TIme Homebuyers	0	1,104	0	0	6,536	0
49910 All Other Miscellaneous Revenue	123,159	47,934	0	0	1,923	0
49920 Transfers From Other Funds	18,202,706	17,572,192	17,810,691	17,810,691	17,235,496	18,562,063
4	18,325,865	17,621,230	17,810,691	17,810,691	17,243,955	19,562,063
Total for Fund (101):	18,325,865	17,621,230	17,810,691	17,810,691	17,243,955	19,562,063
Grand Total:	18,325,865	17,621,230	17,810,691	17,810,691	17,243,955	19,562,063

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8311 General Op Exp - 8311
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
51110 Regular Salaries And Wages	249,300	0	250,000	106,553	0	250,000
51130 Payroll Accrual Year End	107,381	0	0	0	0	0
*51135 Payroll Contingency	634,052	0	2,909,088	2,909,088	0	2,382,370
51140 Overtime Salaries And Wages	100,000	12,384	110,000	110,000	3,168	100,000
Total Personnel Services :	1,090,733	12,384	3,269,088	3,125,641	3,168	2,732,370
61080 Food and Provisions	0	0	0	0	178	0
65180 Miscellaneous Commodities	45,946	23,040	200,000	180,000	23,254	200,000
Total Commodities :	45,946	23,040	200,000	180,000	23,432	200,000
71110 Auditing And Accounting	0	0	0	0	2,500	0
71140 Legal Services	10,000	88,837	0	0	81,205	0
71150 Consultants	451,796	197,921	275,000	370,994	449,776	290,000
71160 Labor Relations Counsel	0	0	150,000	95,000	0	150,000
71230 Software Maintenance	82,100	75,862	88,200	88,200	110,067	115,000
71330 Medical Fees	20,000	0	0	0	0	0
71500 Trips And Training	0	0	0	0	6,000	0
71520 Training	0	0	0	0	600	0
71730 GIS Data Development	0	0	0	0	113,341	0
71810 Dues And Subscriptions	0	288	0	0	0	0
*71920 Electricity	0	0	0	0	0	0
72710 Chicago Metro Agency for Planning (CMAP)	25,000	25,000	25,000	25,000	25,000	25,000
72720 Affordable Housing Advocacy	782,918	248,647	300,000	834,271	120,593	300,000
72730 Lake County Partners	387,000	387,000	387,000	387,000	387,000	387,000
72750 Lake County Co-Op Extension	70,000	70,000	39,000	39,000	39,000	39,000
72770 Hotel/Motel Tax distributed to LC Convention Bureau	50,000	50,000	87,761	87,761	43,970	75,000
72780 Brownfields Initiative	614,130	188,068	0	426,062	75,000	0
72810 Credit Card Fees	24,000	30,260	30,000	30,000	31,634	35,125
72815 Bank Service Charges	0	0	0	0	300	0
72940 All Other Fees	29,806	30,106	29,806	29,806	32,306	29,806
72970 Per Diem Fees	30,000	0	0	0	0	0
73010 Assistance To Veterans	25,000	0	100,000	0	0	100,000
74080 H/L/D Employee Benefits	29,190	0	0	0	0	0
79915 Constituent Services	0	3,865	0	0	6,365	0
79920 Transfers Other Funds	3,433,499	3,393,607	2,961,681	3,443,201	3,243,201	3,981,994
79930 Miscellaneous Contingency	375,913	81,415	350,000	205,000	115,784	350,000
*79950 All Other Miscellaneous	30,999	152,516	226,710	226,709	148,387	80,000
Total Contractuals :	6,471,351	5,023,392	5,050,158	6,288,004	5,032,029	5,957,925
*82010 Buildings And Structures	0	0	0	0	0	32,000
*82020 Building Improvements	0	0	317,166	9,500	20,711	3,500
*83010 Motor Vehicles	1,007,027	967,667	1,720,746	1,743,701	921,000	1,268,258
*83020 Boats	55	0	19,373	19,373	23,250	23,249
84010 Construction & Maintenance Equipment	67,295	52,283	3,393	0	3,494	0
*84020 Radios & Electronic Equipment	315,891	245,323	500,853	539,978	529,107	166,815
*84030 Computer Equipment	691,992	577,245	1,056,386	1,056,386	867,713	706,001
84040 Computer System Software	0	8,188	0	0	0	0
*84060 Furniture And Office Equipment	179,353	173,091	146,230	146,230	116,860	136,362
*85040 Replacements	2,753	2,753	25,222	25,222	13,420	131,913
85055 Court Facility Funding	0	0	2,500,000	0	0	5,000,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8311 General Op Exp - 8311
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*85070 All Other Capital Outlay	0	0	0	0	0	18,585
Total Capital Expenditures :	2,264,366	2,026,550	6,289,369	3,540,390	2,495,555	7,486,683
Total Debt :	0	0	0	0	0	0
Total for Fund (101):	9,872,396	7,085,366	14,808,615	13,134,035	7,554,184	16,376,978
Grand Total:	9,872,396	7,085,366	14,808,615	13,134,035	7,554,184	16,376,978

Human Resources

Department Purpose

Human Resources is responsible for developing and overseeing the enforcement of policies and procedures that define work rules and conditions of employment. The department is also responsible for developing processes to identify and address issues in an effort to create a work environment that recognizes the interests of employees and the County's mission to serve the public. The department's functions include wage and salary classifications, benefits administration, risk management, professional development, payroll, labor relations and employee relations.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	12	12	14	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
8,711	5,014	14,072	Intergovernmental	14,595
19,069	744	0	Miscellaneous	0
27,780	**5,758**	**14,072**	**Total Revenue**	**14,595**

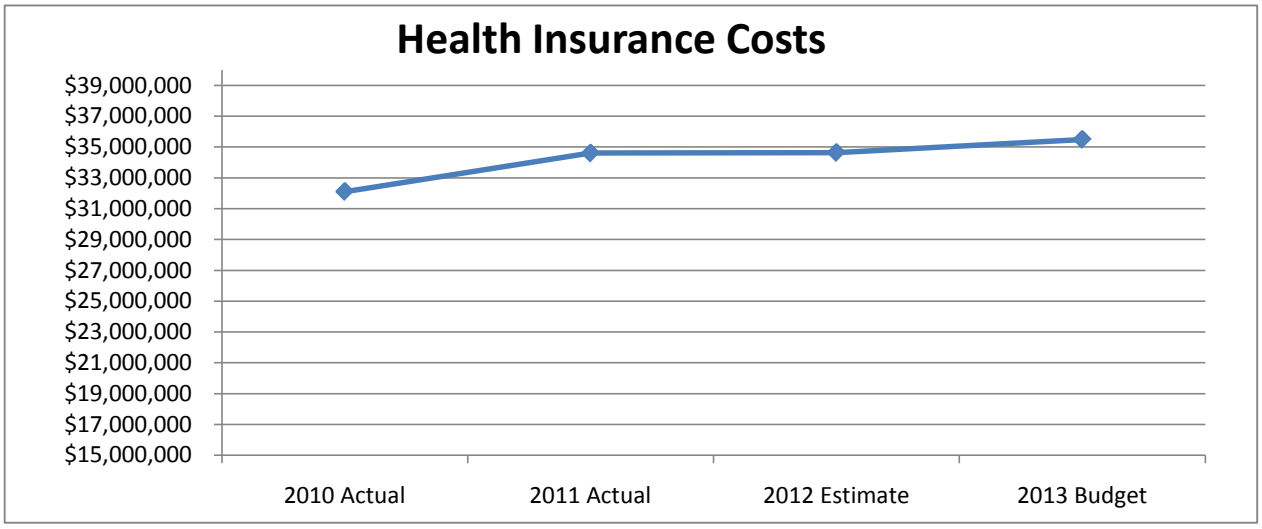
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
735,505	663,381	781,050	Personal Services	869,948
9,080	11,331	17,495	Commodities	19,247
514,501	886,320	813,126	Contractuals	828,849
1,259,086	**1,561,032**	**1,611,671**	**Total Expenditures**	**1,718,044**

Significant Changes

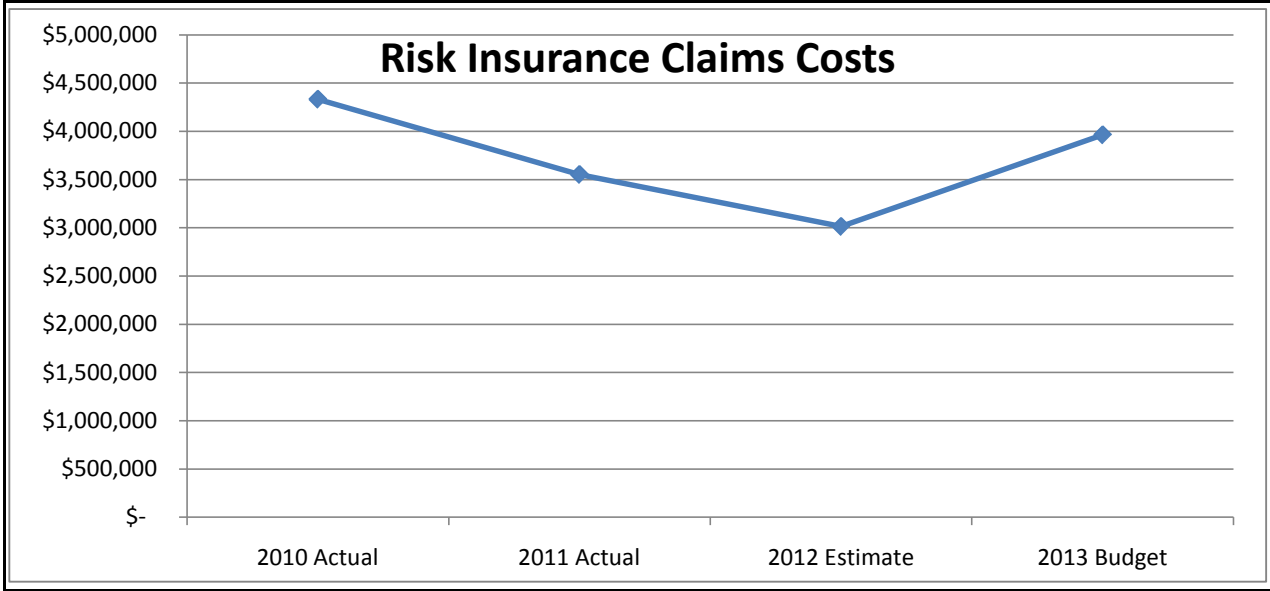
The FY2013 approved budget reflects moving two positions previously charged to the Risk Fund to Human Resources and additional funding to support training initiatives.

HUMAN RESOURCES



Performance Snapshot…

The County has implemented a Consumer Driven Health Insurance plan and strengthened the requirements to use generic drugs that are driving lower utilization and cost. Wellness programs and an increase in Health Risk Assessment evaluations have helped employees to resolve issues early; resulting in less costly preventative treatment.



Performance Snapshot…

Decreases in claims since FY2010 are due to more aggressive claims handling, timely investigation of claims and more efficient settlement of claims.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8164 Rev-HR - 8164
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45400 Revenue From Other Government Bodies	6,117	5,014	14,072	14,072	1,563	14,595
49910 All Other Miscellaneous Revenue	0	744	0	0	1,227	0
4	6,117	5,758	14,072	14,072	2,790	14,595
Total for Fund (101):	6,117	5,758	14,072	14,072	2,790	14,595
Grand Total:	6,117	5,758	14,072	14,072	2,790	14,595

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8255 HR - 8255
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	673,946	657,128	717,426	777,426	752,723	866,266
51120 Part Time Salaries And Wages	0	1,290	0	0	4,166	0
*51140 Overtime Salaries And Wages	2,072	2,427	2,124	2,124	2,388	2,182
51160 Holiday Pay	0	0	0	0	273	0
51220 Vacation payout	0	1,036	0	0	3,139	0
51230 Sick Payout	0	0	0	0	1,774	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	1,500	1,500
Total Personnel Services :	677,518	663,381	721,050	781,050	765,963	869,948
61010 Office Supplies	3,250	1,825	3,250	3,250	1,108	3,250
61040 Operational Supplies	14,245	9,506	14,245	14,245	10,290	15,997
Total Commodities :	17,495	11,331	17,495	17,495	11,398	19,247
71150 Consultants	20,000	17,653	20,000	20,000	10,000	20,600
71160 Labor Relations Counsel	489,000	468,317	200,000	255,000	318,028	200,000
71430 Tuition Reimbursement	50,000	36,573	50,000	50,000	25,881	50,000
71450 Mileage Reimbursement	2,250	539	2,250	2,250	432	2,250
71470 Employee Relations	26,370	19,480	26,370	26,370	26,835	26,370
*71480 Management Enhancement	49,120	45,482	49,120	49,120	39,738	75,120
71490 Employment Ads-Help Wanted	70,100	18,067	50,100	50,100	37,869	50,100
71500 Trips And Training	11,025	10,488	11,025	11,025	12,602	20,000
71810 Dues And Subscriptions	13,142	4,925	13,142	13,142	6,495	13,142
71950 Cellular Phones	1,300	2,113	1,300	1,300	2,128	3,000
71955 Cell Phone Allowance	0	0	0	0	400	0
71970 Courier Services	1,000	603	1,000	1,000	713	1,000
72530 Equipment Rental	3,000	921	1,000	1,000	1,395	3,060
72830 Printing Services	13,936	7,225	6,000	6,000	1,645	6,000
72840 Temporary Employment Services	4,000	0	4,000	4,000	0	4,000
74080 H/L/D Employee Benefits	127,956	136,639	145,947	175,947	163,770	185,089
*74100 Retirement Benefits/FICA	51,830	46,401	55,163	60,163	54,210	66,551
*74110 Retirement Benefits/IMRF	77,508	70,894	82,709	86,709	80,278	102,567
79940 Miscell Contractual Services	0	0	0	0	397	0
Total Contractuals :	1,011,537	886,320	719,126	813,126	782,816	828,849
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,706,550	1,561,032	1,457,671	1,611,671	1,560,177	1,718,044
Grand Total:	1,706,550	1,561,032	1,457,671	1,611,671	1,560,177	1,718,044

Information & Technology

Department Purpose

To provide enabling technologies in a safe and fiscally responsible way.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	65	65	66	2
Part Time	1	1	1	1

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
161,269	0	0	Intergovernmental	0
211,893	207,039	197,000	Charges for Services	197,000
373,162	**207,039**	**197,000**	**Total Revenue**	**197,000**

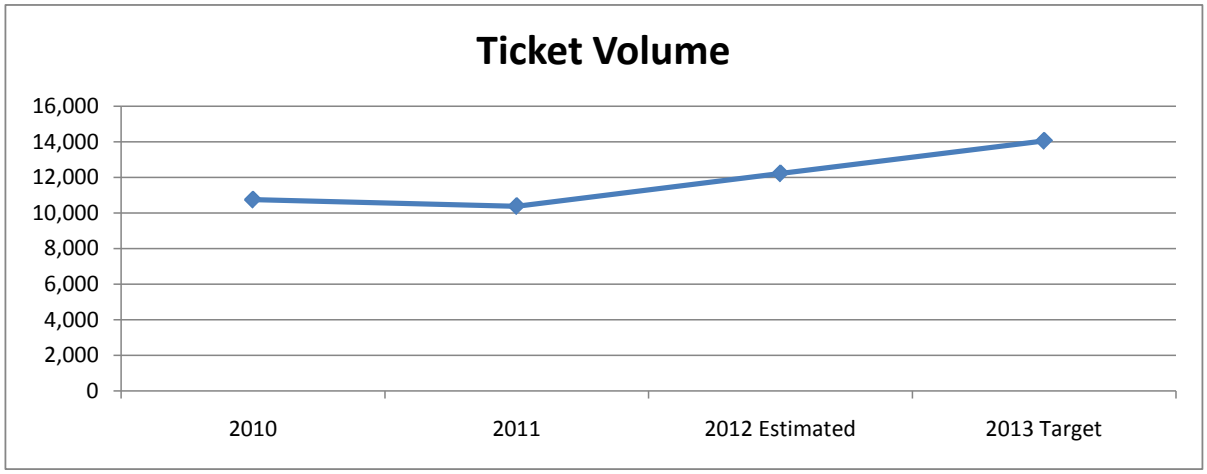
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
4,944,255	4,902,916	5,098,412	Personal Services	5,314,418
111,328	67,068	96,644	Commodities	96,700
4,725,373	4,458,051	5,152,674	Contractuals	5,441,975
9,780,956	**9,428,035**	**10,347,730**	**Total Expenditures**	**10,853,093**

Significant Changes

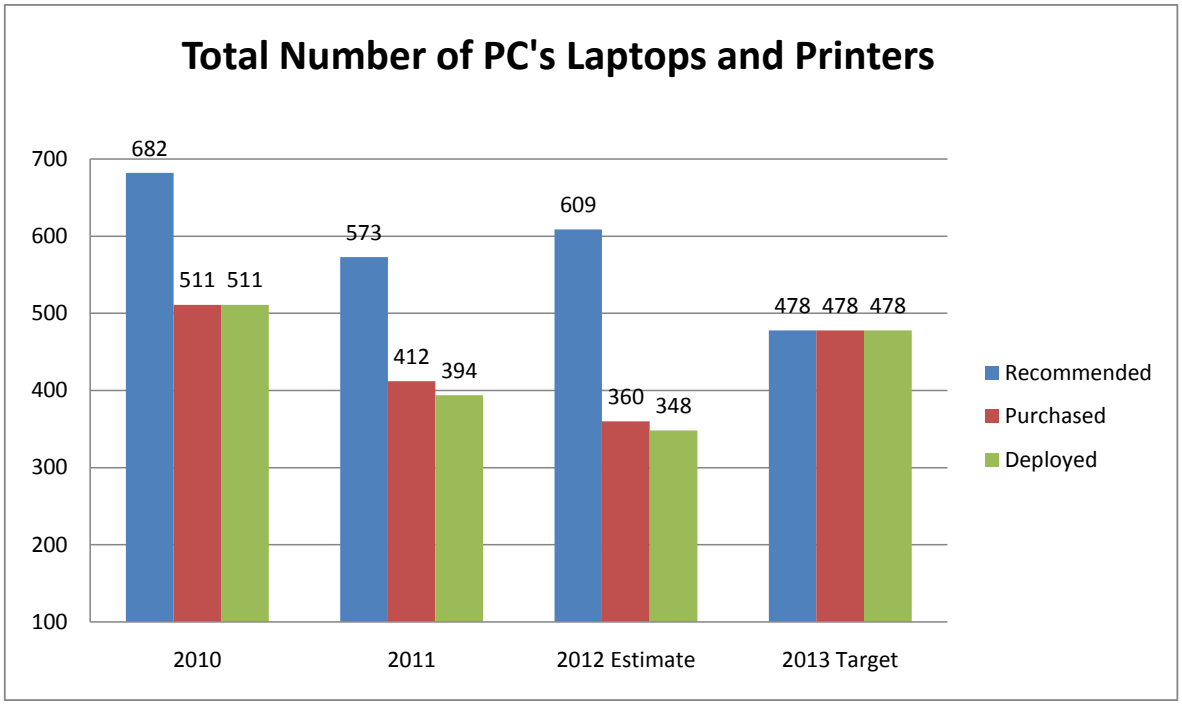
The FY2013 approved budget reflects funding a new Project Manager position, and funding for the replacement of office equipment and furniture.

Information Technology



Performance Snapshot…

There is a general increase in ticket volume and time spent per ticket. This is usually indicative of an increase in complexity. The increase in ticket volume impacts the amount of time available to spend on projects.



Performance Snapshot…

Computer Devices are not being deployed in the same Fiscal Year in which they are purchased. There is a monetary loss to the organization for each device received and not yet deployed because depreciation and consumption of useful life begins upon delivery. IT is working on developimg a process for procuring devices including creating standards for deployment turnaround times and procedures regarding device deployments.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8170 Rev-IT Dept - 8170
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
46480 Open Tax File	190,800	184,388	180,000	180,000	178,384	180,000
46840 Sale Of Maps	25,000	22,651	17,000	17,000	20,202	17,000
4	215,800	207,039	197,000	197,000	198,586	197,000
Total for Fund (101):	215,800	207,039	197,000	197,000	198,586	197,000
Grand Total:	215,800	207,039	197,000	197,000	198,586	197,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8252 IT Dept - 8252
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	4,864,395	4,858,350	5,077,292	5,077,292	4,759,254	5,285,155
51130 Payroll Accrual Year End	12,898	0	0	0	0	0
*51140 Overtime Salaries And Wages	5,180	8,634	5,310	5,310	10,726	10,892
*51180 Special Pay	5,180	5,105	5,310	5,310	10,220	6,371
51210 Performance Appraisals	8,114	8,113	0	0	3,635	0
51220 Vacation payout	0	5,418	0	0	26,579	0
51230 Sick Payout	0	5,412	0	0	21,545	0
51240 Opt Out Premium	6,500	11,884	10,500	10,500	11,480	12,000
51250 Wellness Initiative	650	0	0	0	0	0
Total Personnel Services :	4,902,917	4,902,916	5,098,412	5,098,412	4,843,439	5,314,418
61010 Office Supplies	5,500	962	5,500	5,500	3,909	5,500
61020 Computer Supplies	26,000	16,048	26,000	26,000	7,404	26,000
61040 Operational Supplies	64,500	49,263	64,500	64,500	46,716	64,500
65090 Gasoline	644	793	644	644	525	700
65180 Miscellaneous Commodities	0	2	0	0	0	0
Total Commodities :	96,644	67,068	96,644	96,644	58,554	96,700
71150 Consultants	6,000	2,881	26,000	27,463	0	26,000
71220 Computer Services	20,000	19,860	20,000	20,000	20,000	20,000
71230 Software Maintenance	2,000,400	1,926,642	2,302,109	2,302,109	2,032,976	2,672,615
71445 Moving Expense Reimbursement	0	0	0	0	13,972	0
71450 Mileage Reimbursement	2,200	1,658	2,200	2,200	1,926	2,200
71500 Trips And Training	40,000	39,271	94,357	94,357	70,098	94,357
71730 GIS Data Development	50,000	49,100	50,000	50,000	49,999	0
71810 Dues And Subscriptions	24,640	24,050	28,316	28,316	33,229	33,689
71940 Telephone	388,753	317,262	405,872	405,872	334,413	315,876
71950 Cellular Phones	19,000	13,280	17,937	17,937	9,972	17,937
71955 Cell Phone Allowance	0	0	0	0	575	0
71960 Data/Telecommunications	265,262	179,869	239,398	239,398	235,671	217,316
71970 Courier Services	320	117	320	320	108	300
72210 Motor Vehicle Maintenance & Repairs	1,000	0	900	900	0	900
72280 Equipment Maintenance	256,540	247,795	202,067	202,067	187,595	232,397
72530 Equipment Rental	1,600	162	1,600	1,600	2,850	3,006
72830 Printing Services	450	947	450	450	0	450
*74080 H/L/D Employee Benefits	760,193	727,189	768,236	768,236	721,540	755,808
*74100 Retirement Benefits/FICA	374,281	358,368	390,282	390,282	352,575	406,553
*74110 Retirement Benefits/IMRF	559,708	544,528	585,167	585,167	535,231	626,571
79940 Miscell Contractual Services	16,000	5,072	16,000	16,000	14,583	16,000
Total Contractuals :	4,786,347	4,458,051	5,151,211	5,152,674	4,617,313	5,441,975
*84030 Computer Equipment	0	0	0	0	0	0
*84060 Furniture And Office Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	9,785,908	9,428,035	10,346,267	10,347,730	9,519,306	10,853,093
Grand Total:	9,785,908	9,428,035	10,346,267	10,347,730	9,519,306	10,853,093

Planning, Building & Development

Department Purpose

The Planning, Building & Development Department serves the citizens of Lake County by protecting and enhancing natural resources and by planning for an improved quality of life. The Department establishes and oversees a countywide master plan to coordinate land development in the unincorporated areas in order to meet current and future needs for residential, commercial and employment related land uses. Divisions within the Department develop and enforce land development codes (building, zoning, subdivision and site development) to enhance the environment and ensure the health and safety of homeowners and building occupants. The Department enhances the decision-making ability of County, municipal and key public and private agency leaders by providing quality research, analyses, mapping and other technical expertise. Finally, one division oversees the Federal grant program for community development and housing.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	48	43	36	0
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,438,906	1,672,850	1,612,088	Licenses & Permits	1,626,601
18,750	23,941	22,000	Fines and Forefeitures	40,000
678,093	143,517	127,185	Intergovernmental	110,000
405,932	314,239	328,186	Charges for Services	318,400
2,248	176	200	Miscellaneous	2,100
2,543,929	**2,154,723**	**2,089,659**	**Total Revenue**	**2,097,101**

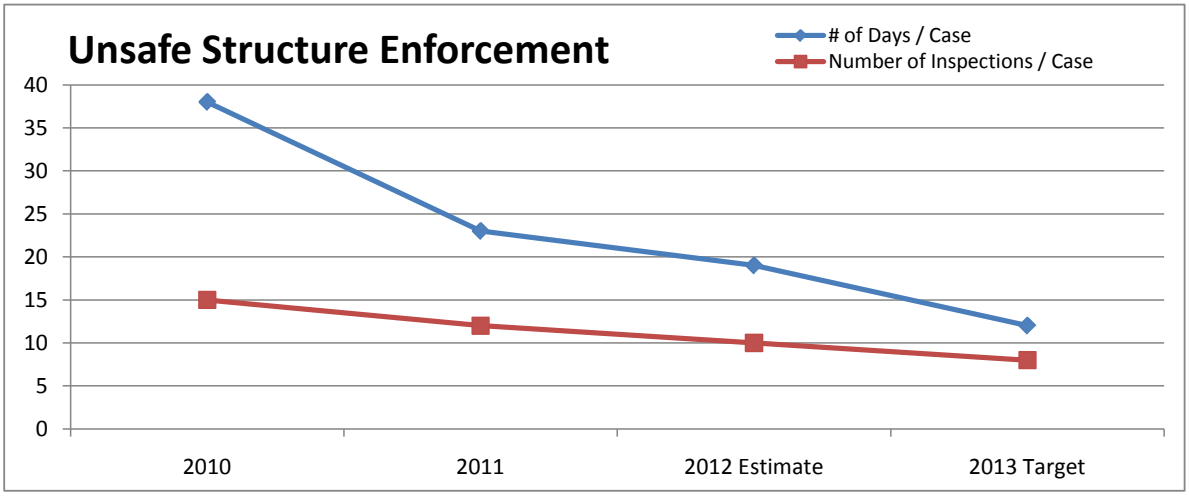
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,679,136	2,678,943	2,587,718	Personal Services	2,613,592
64,542	54,850	66,357	Commodities	66,457
1,452,228	1,092,723	1,195,620	Contractuals	1,232,762
5,195,906	**3,826,516**	**3,849,695**	**Total Expenditures**	**3,912,811**

Significant Changes

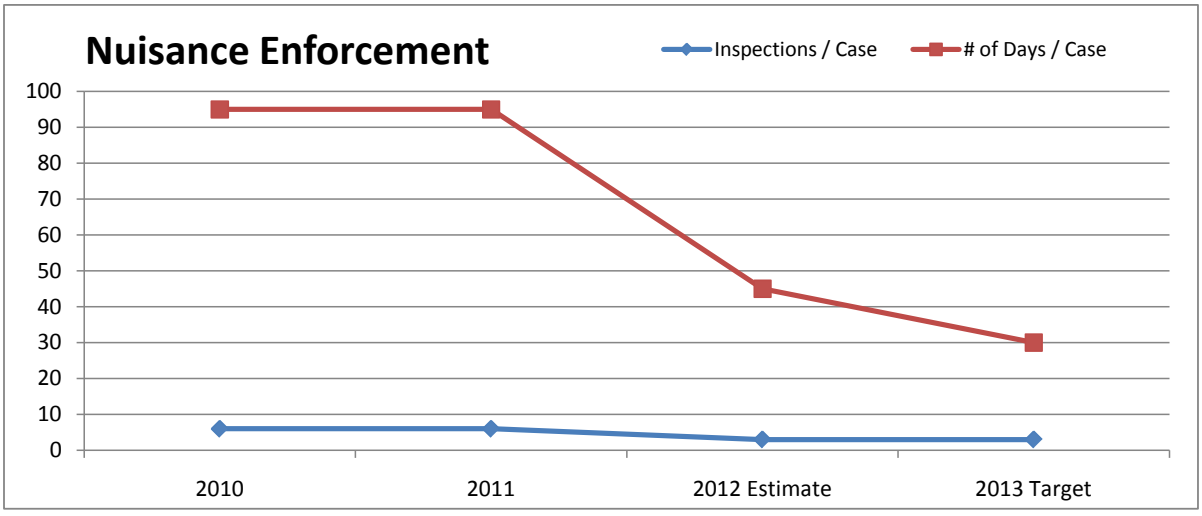
The FY2013 approved budget reflects eliminating seven vacant positions. In FY 2012, the Department's Building & Engineering Division completed a reorganization resulting in the creation of a Code Hearing Unit to manage routine ordinance violations through an expedited administrative adjudication process in lieu of the Lake County Circuit Court.

Planning, Building & Development



Performance Snapshot…

The Lake County Planning, Building and Development Department (PB&D) protects the life and safety of residents of unincorporated areas of Lake County by enforcing repair or demolition of unsafe or dilapidated structures. PB&D has recently undertaken a Demolition Improvement Program to streamline their unsafe structure enforcement process and has since seen a decline in the number of inspections and amount of time spent per case.



Performance Snapshot…

Lake County PB&D enforces the Lake County Public Nuisance Ordinance along with the Health Department and the Sheriff's Office. Under the Administrative Adjudication project, the County now prosecutes routine nuisance violations via a code hearing process, which significantly decreases the labor investment and timeliness of case resolution as compared to the county's Circuit Court process for these minor violations. Under this new program the department has already seen a significant decrease in the time and number of inspections per nuisance case.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8174 Rev-Planning - 8174
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
42040 Building Permit Fees	1,308,060	1,301,854	1,310,000	1,310,000	1,353,742	1,310,000
42060 Mobile Home Park License Fee	9,770	9,360	9,390	9,390	9,300	9,360
42070 Elevator Permit	64,800	95,939	69,760	69,760	87,286	85,000
42080 Recreational Veh Park License Fee	35,056	35,787	35,787	35,787	33,595	30,090
42090 Zoning Administration Fees	149,110	213,038	160,000	160,000	239,829	165,000
42095 Site Capacity/Site Plan Review	20,727	16,872	27,151	27,151	29,201	27,151
43070 Building & Zoning Violation Fines	22,000	23,941	22,000	22,000	29,481	40,000
45040 Community Dev Administration	0	46,492	47,185	47,185	0	15,000
45380 Revenue From Municipalities	78,750	97,025	80,000	80,000	98,098	95,000
46530 Rezoning Application Fees	21,263	6,691	15,000	15,000	3,153	10,000
46540 Rezoning Legal Notices	1,200	738	1,200	1,200	734	1,000
46550 Street Vacation Fees - Engineering	158	150	0	0	0	0
46551 Street Vacation Fees - Planning	578	550	0	0	0	0
46560 Sub-Division Fees - Engineering	1,208	325	900	900	1,362	1,000
46561 Sub-Division Fees - Planning	16,359	10,395	9,842	9,842	2,565	5,000
46580 Performance Bond Fees - Engineering	1,575	1,575	1,365	1,365	450	1,000
46581 Performance Bond Fees - Planning	5,565	7,436	6,279	6,279	2,205	3,000
46600 Conditional Use Permits	21,257	10,283	21,000	21,000	18,559	20,000
46605 Reimbursement for Demos	10,000	17,951	10,000	10,000	1,241	10,000
46620 ZBA Variations Fees	26,828	25,993	27,000	27,000	24,463	25,000
46680 Wetland Fees	31,356	28,270	25,000	25,000	30,340	27,000
46700 Site Development Permit Fee	257,620	202,828	210,000	210,000	239,113	215,000
46840 Sale Of Maps	500	369	100	100	158	100
46920 Sale Of Publications	500	685	500	500	580	300
48320 Proceeds From Sale Of Assets	0	0	0	0	0	2,000
49910 All Other Miscellaneous Revenue	400	176	200	200	130	100
4	2,084,640	2,154,723	2,089,659	2,089,659	2,205,585	2,097,101
Total for Fund (101):	2,084,640	2,154,723	2,089,659	2,089,659	2,205,585	2,097,101
Grand Total:	2,084,640	2,154,723	2,089,659	2,089,659	2,205,585	2,097,101

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8309 Planning - 8309
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	2,639,618	2,601,254	2,556,259	2,556,259	2,453,641	2,598,540
*51120 Part Time Salaries And Wages	5,594	5,361	5,734	5,734	5,706	5,892
*51140 Overtime Salaries And Wages	3,000	207	3,075	3,075	74,513	3,160
51210 Performance Appraisals	16,665	12,635	16,650	16,650	5,764	0
51220 Vacation payout	10,000	25,419	0	0	769	0
51230 Sick Payout	0	28,067	0	0	0	0
51240 Opt Out Premium	6,000	6,000	6,000	6,000	6,000	6,000
51250 Wellness Initiative	2,850	0	0	0	0	0
Total Personnel Services :	2,683,727	2,678,943	2,587,718	2,587,718	2,546,393	2,613,592
61010 Office Supplies	10,500	6,976	10,500	10,500	9,881	10,500
61020 Computer Supplies	6,110	5,746	7,700	7,700	6,882	7,700
61030 Books Manuals And Periodicals	3,750	2,916	3,650	3,650	3,543	3,650
61040 Operational Supplies	4,950	3,241	4,950	4,950	3,600	5,050
61060 Clothing And Uniforms	2,250	959	1,750	1,750	1,787	1,750
65050 Engineering Supplies	200	0	200	200	183	200
65090 Gasoline	38,650	35,012	37,607	37,607	38,424	37,607
Total Commodities :	66,410	54,850	66,357	66,357	64,300	66,457
71130 Court Reporters	1,000	193	1,000	1,000	100	1,000
71140 Legal Services	0	0	0	0	6,263	16,200
71150 Consultants	14,000	3,736	8,000	14,000	6,000	11,000
71450 Mileage Reimbursement	1,800	613	1,800	1,800	1,474	1,800
71460 ZBA Travel Allowance	4,000	3,959	4,000	4,000	6,189	5,500
71500 Trips And Training	16,000	13,726	16,400	16,400	6,347	22,600
71720 Demolition Of Dangerous Bldgs	20,000	7,900	64,700	64,700	22,613	50,000
71725 Board Ups and Fencing of Unsafe Buildings	0	0	0	0	1,435	14,700
71740 Drainage Improvement Project	42,000	32,000	25,000	35,000	22,288	25,000
71810 Dues And Subscriptions	7,200	5,158	6,800	6,800	5,611	7,675
71840 Publications & Legal Notices	2,015	1,088	2,015	2,015	1,319	2,000
71950 Cellular Phones	11,275	9,548	11,275	11,275	10,110	11,275
71955 Cell Phone Allowance	0	0	0	0	225	0
71960 Data/Telecommunications	8,020	5,851	8,020	8,020	6,492	7,000
72050 Title Searches	4,500	2,400	4,500	4,500	761	1,500
72210 Motor Vehicle Maintenance & Repairs	20,000	19,769	20,000	20,000	13,082	20,000
72260 Office Equip Maintenance And Repairs	1,100	0	1,100	1,100	0	3,100
72530 Equipment Rental	6,622	4,144	6,622	6,622	7,604	9,000
72830 Printing Services	2,415	1,595	2,415	2,415	2,612	2,680
72840 Temporary Employment Services	2,000	30	2,000	2,000	160	2,000
72970 Per Diem Fees	26,800	12,750	24,000	24,000	19,290	24,000
74080 H/L/D Employee Benefits	478,586	481,160	479,989	479,989	477,132	486,649
*74100 Retirement Benefits/FICA	201,931	193,352	196,228	196,228	184,751	199,940
*74110 Retirement Benefits/IMRF	301,973	293,583	293,556	293,556	279,193	308,143
79950 All Other Miscellaneous	200	168	200	200	164	0
Total Contractuals :	1,173,437	1,092,723	1,179,620	1,195,620	1,081,215	1,232,762
*84030 Computer Equipment	0	0	0	0	0	0
*85070 All Other Capital Outlay	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8309 Planning - 8309
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total for Fund (101):	3,923,574	3,826,516	3,833,695	3,849,695	3,691,908	3,912,811
Grand Total:	3,923,574	3,826,516	3,833,695	3,849,695	3,691,908	3,912,811

Public Defender

Department Purpose

The Public Defender's Office provides legal representation to indigent persons, as mandated by United States Constitution, Illinois Constitution, and Illinois law, in the following situations: adults charged with crimes punishable by incarceration in a state prison, the county jail, or punishable by death; juveniles charged with crimes; juveniles charged with crimes, who are petitioned to be tried as adults; appointed as Guardian Ad Litem to all children whose parents are charged with abusing or neglecting them; parents or caregivers charged with abuse or neglect of children; persons subject to involuntary commitment or treatment in a hospital or mental health facility; and persons petitioned to be committed to the Department of Corrections pursuant to the Illinois Sexually Dangerous Persons Act.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	45	45	46	1
Part Time	2	2	2	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
117,481	89,921	99,895	Intergovernmental	99,895
412,100	386,493	403,575	Charges for Services	403,575
529,581	**476,414**	**503,470**	**Total Revenue**	**503,470**

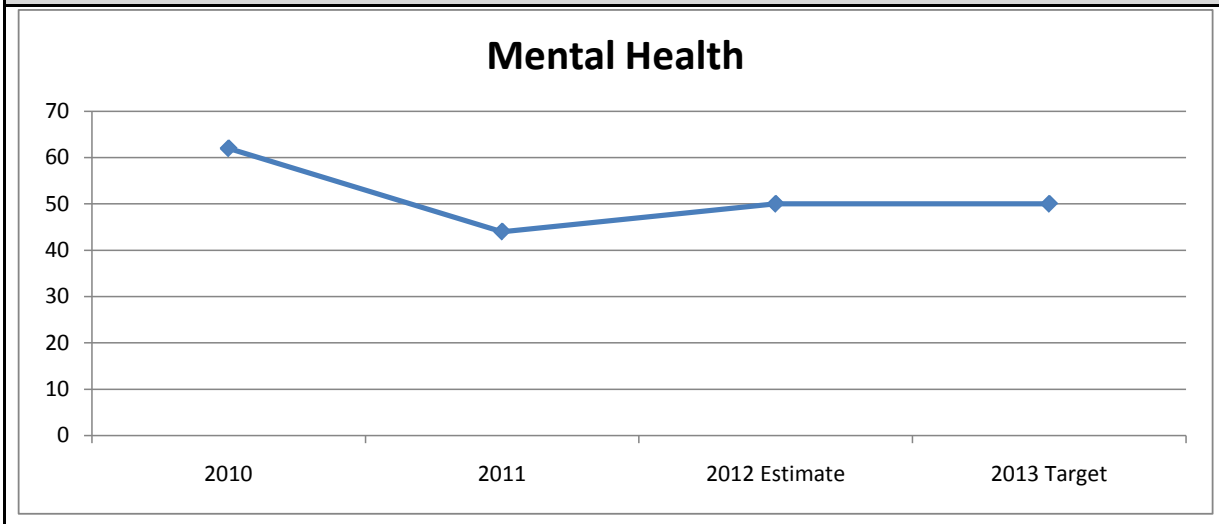
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,414,319	3,228,733	3,281,787	Personal Services	3,550,611
27,520	27,847	27,966	Commodities	27,544
1,269,383	1,268,507	1,412,699	Contractuals	1,516,479
4,711,222	**4,525,087**	**4,722,452**	**Total Expenditures**	**5,094,634**

Significant Changes

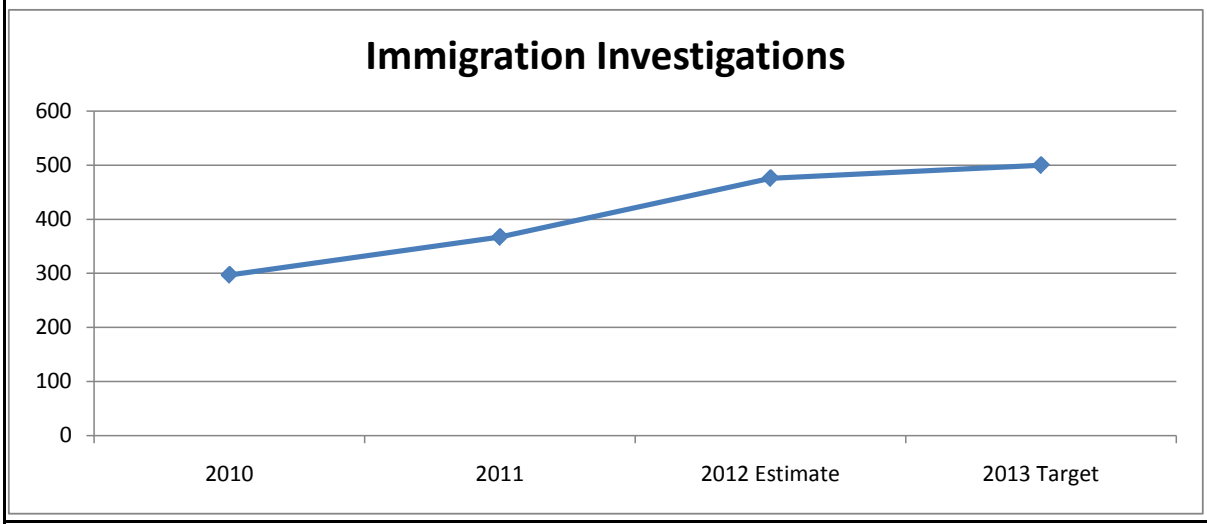
The FY2013 approved budget includes an additional investigator to accommodate the increase in the number of immigration cases.

Public Defender



Performance Snapshot…

In 2010, the Illinois Guardianship and Advocacy Commission notified the Lake County Public Defender's Office that they would no longer provide legal representation to those persons subject to involuntary commitment to a hospital and/or subject to forced medication/treatment due to mental illness. This office has been appointed to represent these individuals since. This representation includes going to the hospital to meet with the client, reviewing medical records and case filings, preparing legal documents and conducting hearings. The legal representation is time consuming, but vitally important because these clients are some of the most vulnerable and their liberty is at stake.



Performance Snapshot…

In 2010, the United States Supreme Court ruled that criminal defense attorneys are required to advise defendants of the immigration consequences of their pleas of guilty, or upon a finding of guilt after trial. These admonishments must be detailed and accurate so as to allow the defendant to truly make an informed decision as to whether to enter into a plea of guilty or proceed to trial. This involves interviewing the client and family members, ascertaining the status of their entry into the U.S., conducting criminal backround checks, and researching the immigration consequences based upon the pending charges. This caseload has grown every year and is becoming more complicated as additional mandates are issued from the federal government. It is anticipated that this caseload will continue to grow.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8176 Rev-Public Defender - 8176
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45280 Salary Reimbursement	16,670	89,921	99,895	99,895	133,193	99,895
45350 Other State Funds	0	0	0	0	-8,325	0
46010 Fees	225,000	386,493	400,000	400,000	364,596	400,000
46391 Guardian Ad Litem Fees	0	0	0	3,575	2,499	3,575
4	241,670	476,414	499,895	503,470	491,963	503,470
Total for Fund (101):	241,670	476,414	499,895	503,470	491,963	503,470
Grand Total:	241,670	476,414	499,895	503,470	491,963	503,470

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8284 Public Defender - 8284
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	3,244,399	3,140,921	3,196,565	3,196,565	3,146,787	3,457,858
*51120 Part Time Salaries And Wages	77,290	78,415	79,222	79,222	78,241	82,253
51220 Vacation payout	0	4,897	0	0	571	0
51240 Opt Out Premium	6,000	4,500	6,000	6,000	4,500	10,500
Total Personnel Services :	3,327,689	3,228,733	3,281,787	3,281,787	3,230,099	3,550,611
61030 Books Manuals And Periodicals	4,727	3,963	4,727	4,727	4,018	4,727
61040 Operational Supplies	18,000	19,127	18,000	18,000	12,817	18,000
65090 Gasoline	12,654	4,757	5,239	5,239	5,022	4,817
Total Commodities :	35,381	27,847	27,966	27,966	21,857	27,544
71120 Interpreters	2,500	553	2,500	2,500	720	2,500
71150 Consultants	108,000	108,000	108,000	108,000	108,000	108,000
71230 Software Maintenance	0	0	0	0	0	30,000
71450 Mileage Reimbursement	1,000	0	1,000	1,000	0	1,000
71500 Trips And Training	25,000	14,807	25,000	28,575	28,158	28,575
71810 Dues And Subscriptions	1,500	1,881	1,500	1,500	1,809	1,500
71830 Transcripts	6,000	2,476	10,000	10,000	6,028	10,000
71950 Cellular Phones	6,248	2,831	6,248	6,248	1,380	6,248
72210 Motor Vehicle Maintenance & Repairs	3,396	3,012	1,951	1,951	5,233	2,347
72280 Equipment Maintenance	500	0	500	500	0	500
72530 Equipment Rental	4,200	3,820	4,200	4,200	6,543	8,500
72960 Witness Fees	45,000	21,791	55,000	55,000	32,626	55,000
*74080 H/L/D Employee Benefits	546,903	523,207	566,655	566,655	538,686	574,112
*74100 Retirement Benefits/FICA	254,568	233,011	250,693	250,693	233,752	270,818
*74110 Retirement Benefits/IMRF	380,688	353,118	375,877	375,877	354,803	417,379
Total Contractuals :	1,385,503	1,268,507	1,409,124	1,412,699	1,317,738	1,516,479
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	4,748,573	4,525,087	4,718,877	4,722,452	4,569,694	5,094,634
Grand Total:	4,748,573	4,525,087	4,718,877	4,722,452	4,569,694	5,094,634

Recorder of Deeds

Department Purpose

The Recorder of Deeds is responsible for recording all documents as required by the Illinois Statutes and to provide for efficient and effective document retrieval.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	16	16	13	0
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,693,428	3,830,941	3,728,000	Charges for Services	3,938,000
3,693,428	**3,830,941**	**3,728,000**	**Total Revenue**	**3,938,000**

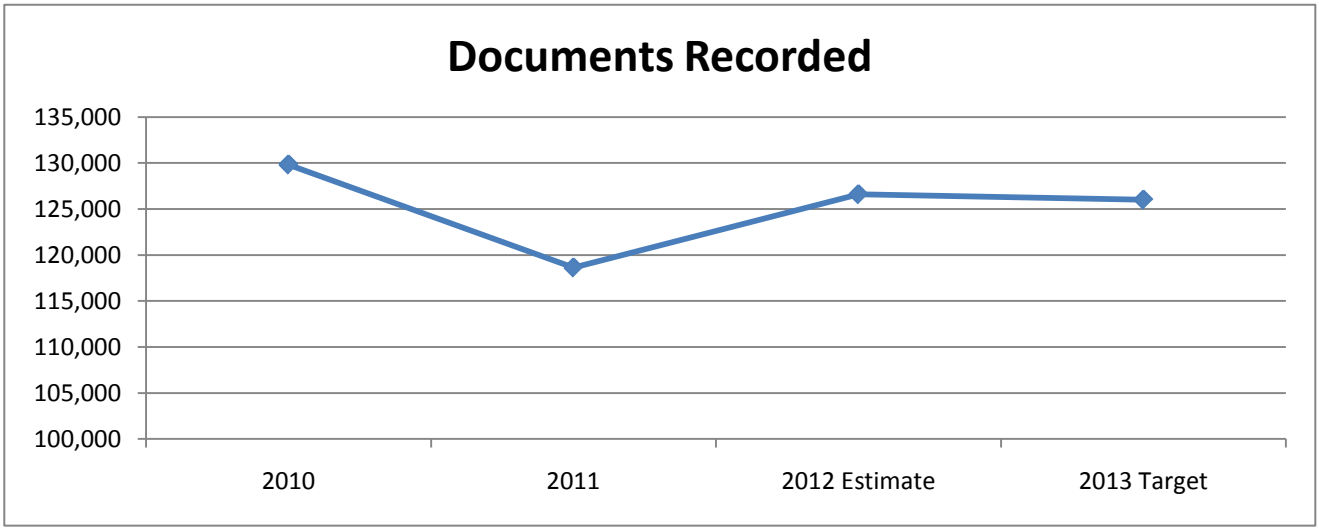
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
730,233	587,150	645,661	Personal Services	660,837
10,983	4,595	14,000	Commodities	11,900
305,098	246,313	290,995	Contractuals	279,296
1,046,314	**838,058**	**950,656**	**Total Expenditures**	**952,033**

Significant Changes

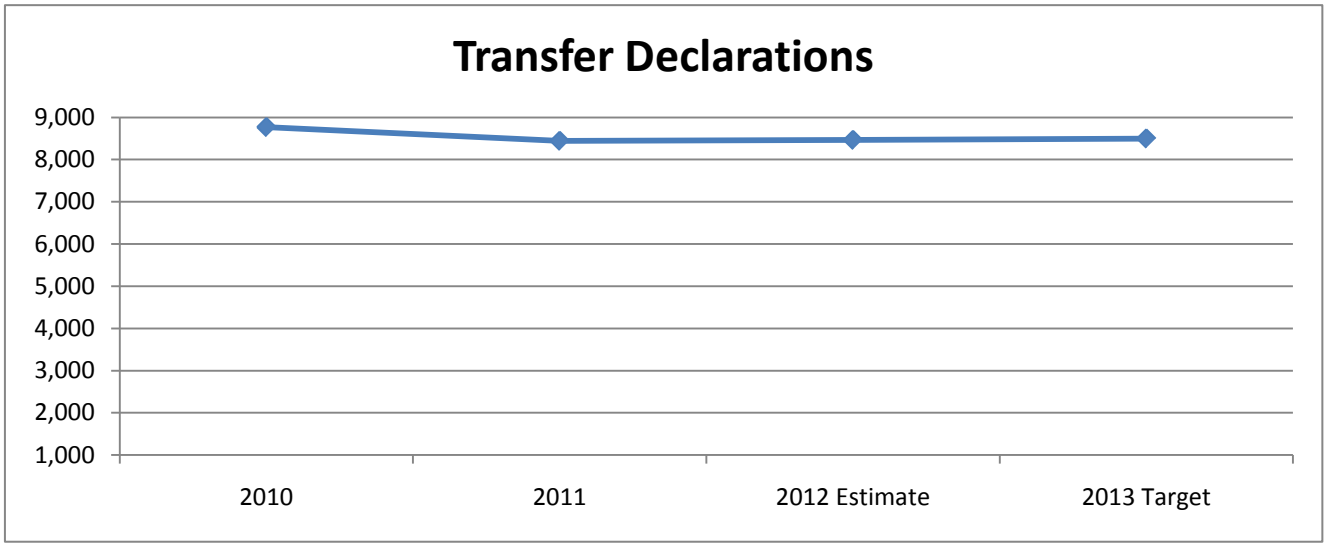
The FY2013 approved budget reflects a projected volume of 126,000 recordings. Three unfunded positions are approved to be moved to the Recorder Automation Fund and will remain unfunded.

Recorder of Deeds



Performance Snapshot…

The number of documents recorded is driven by consumer demand for real estate transactions. The majority of transactions relate to construction, transfers and financing of real estate within Lake County.



Performance Snapshot…

Transfer Declarations are submitted when a property sale occurs. The declaration is used to calculate the amount of real estate transfer taxes due. The number of transfers is driven by the real estate market.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8181 Rev-Recorder of Deed - 8181
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
46010 Fees	3,330,000	3,609,239	3,500,000	3,500,000	3,680,266	3,700,000
46015 Parking garage fees	0	0	0	0	-45	0
46930 GIS Fees	125,000	117,461	122,000	122,000	133,500	126,000
46935 Rental Housing Support Fee - County	106,250	104,241	106,000	106,000	121,820	112,000
4	3,561,250	3,830,941	3,728,000	3,728,000	3,935,541	3,938,000
Total for Fund (101):	3,561,250	3,830,941	3,728,000	3,728,000	3,935,541	3,938,000
Grand Total:	3,561,250	3,830,941	3,728,000	3,728,000	3,935,541	3,938,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8267 Recorder of Deeds - 8267
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	616,199	573,039	632,517	632,517	582,014	646,165
*51120 Part Time Salaries And Wages	9,360	10,595	9,594	9,594	9,205	9,617
*51140 Overtime Salaries And Wages	2,000	0	2,050	2,050	0	2,055
51210 Performance Appraisals	0	1,616	0	0	808	0
51220 Vacation payout	0	400	0	0	0	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	2,885	3,000
Total Personnel Services :	629,059	587,150	645,661	645,661	594,912	660,837
61010 Office Supplies	6,700	3,117	6,000	6,000	3,303	5,100
61040 Operational Supplies	10,000	1,478	8,000	8,000	559	6,800
Total Commodities :	16,700	4,595	14,000	14,000	3,862	11,900
71450 Mileage Reimbursement	1,080	175	1,080	1,080	308	915
71500 Trips And Training	2,000	32	2,000	2,000	0	2,000
71810 Dues And Subscriptions	1,500	85	1,500	1,500	697	1,275
71950 Cellular Phones	1,500	1,250	1,800	1,800	1,280	1,800
71970 Courier Services	360	81	360	360	38	360
72280 Equipment Maintenance	6,500	640	5,500	5,500	1,420	4,675
72520 Record Storage	6,000	4,985	6,000	6,000	4,532	6,000
72530 Equipment Rental	7,500	3,012	7,500	7,500	6,150	6,375
72830 Printing Services	7,300	2,532	7,300	7,300	4,984	7,300
74080 H/L/D Employee Benefits	131,959	124,916	128,497	128,497	113,451	115,612
*74100 Retirement Benefits/FICA	48,123	42,920	49,396	49,396	43,378	50,325
*74110 Retirement Benefits/IMRF	71,964	64,704	74,062	74,062	65,477	77,559
79950 All Other Miscellaneous	6,000	981	6,000	6,000	941	5,100
Total Contractuals :	291,786	246,313	290,995	290,995	242,656	279,296
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	937,545	838,058	950,656	950,656	841,430	952,033
Grand Total:	937,545	838,058	950,656	950,656	841,430	952,033

Regional Office of Education

Department Purpose

The mission of the Lake County Regional Office of Education is to serve as an advocate for education by providing effective leadership, performing regulatory functions in partnership with the Illinois State Board of Education, as directed by The School Code of Illinois, coordinating and delivering state and local services, and disseminating information to educators, school districts and the community.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	10	10	9	0
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
16,000	87,430	50,758	Intergovernmental	52,247
0	0	0	Charges for Services	0
0	0	0	Miscellaneous	0
16,000	**87,430**	**50,758**	**Total Revenue**	**52,247**

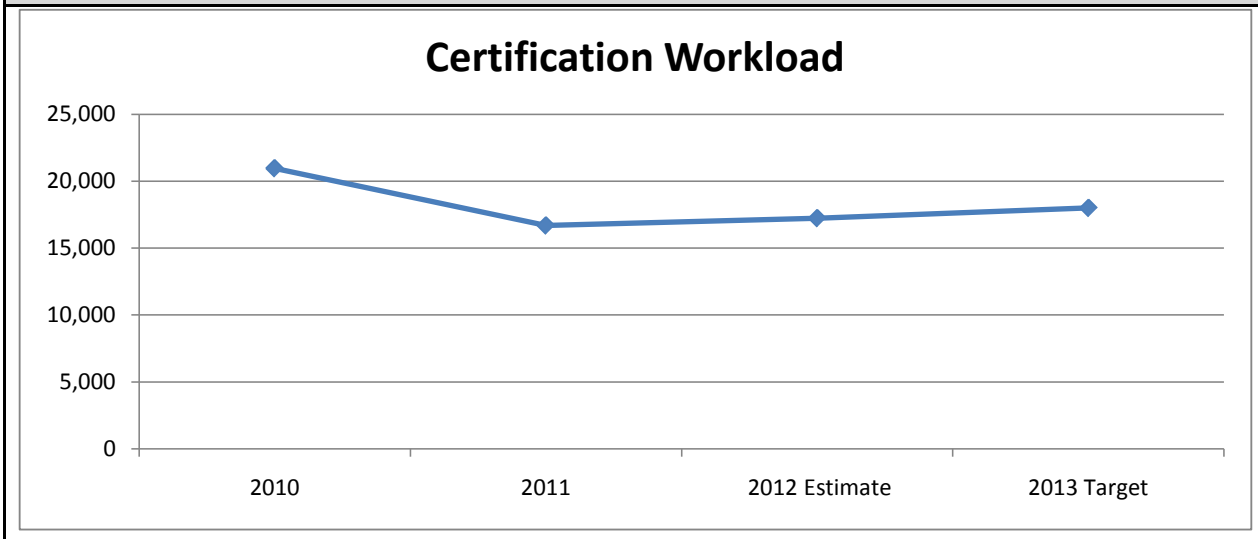
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
467,130	459,684	456,119	Personal Services	443,381
5,490	4,692	6,250	Commodities	6,250
301,635	294,395	337,377	Contractuals	319,977
774,255	**758,771**	**799,746**	**Total Expenditures**	**769,608**

Significant Changes

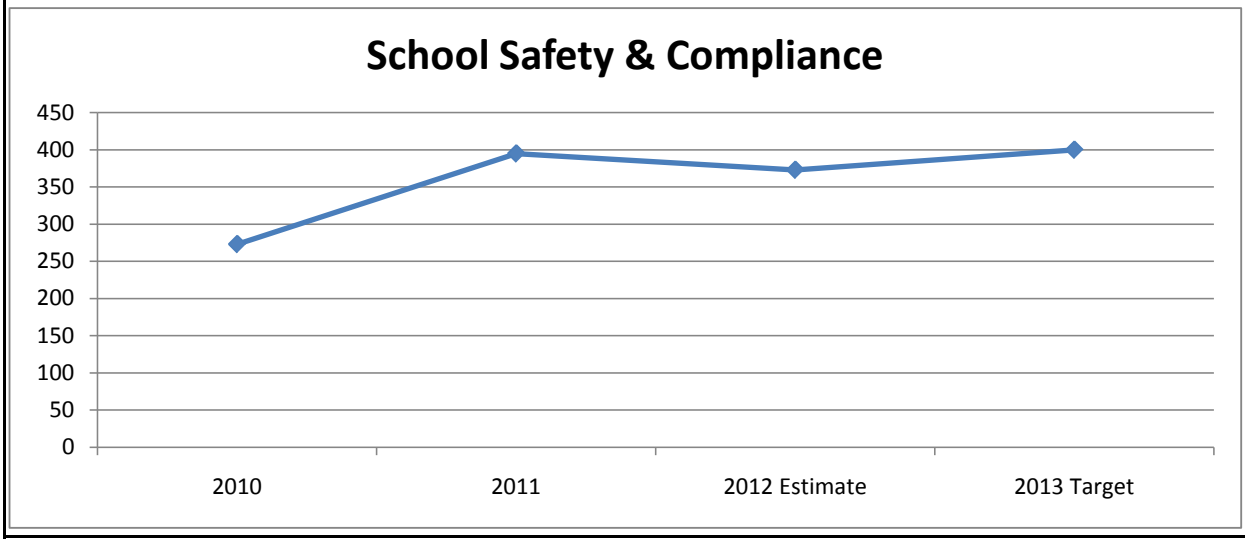
The FY2013 approved budget reflects one unfunded position elimination.

Regional Office of Education



Performance Snapshot…

Certification Workload is a combined measure of total workload associated with the issue of teaching certificates, review of professional development claims, and registration of certificates.



Performance Snapshot…

School Safety & Compliance is a combined measure of workload and performance associated with the safe operation of schools. The measure is a combination of the number of Lake County public school buildings inspected, the number of districts receiving compliance visits, and the number of building permits issued. This combination of numbers provides an estimation of the number of physical visits made to Lake County Public Schools by Regional Office of Education staff or contractors during the reporting period. Since the number of schools and districts remains relatively constant over time, the most significant variability arises from building permits issued during the reporting period.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8184 Rev-Reg'l Off of Ed - 8184
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
45280 Salary Reimbursement	69,516	87,430	34,758	34,758	33,940	36,247
45330 Grants - Other	16,000	0	16,000	16,000	16,000	16,000
46420 Copy Charges	0	0	0	0	1	0
49910 All Other Miscellaneous Revenue	0	0	0	0	62	0
4	85,516	87,430	50,758	50,758	50,003	52,247
Total for Fund (101):	85,516	87,430	50,758	50,758	50,003	52,247
Grand Total:	85,516	87,430	50,758	50,758	50,003	52,247

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8264 Reg'l Office of Ed - 8264
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	447,783	440,056	430,979	430,979	409,917	422,997
51120 Part Time Salaries And Wages	19,063	16,224	19,540	19,540	12,370	11,671
*51140 Overtime Salaries And Wages	4,000	406	4,100	4,100	1,632	4,213
51220 Vacation payout	0	229	0	0	4,255	0
51230 Sick Payout	0	0	0	0	3,979	0
51240 Opt Out Premium	3,000	2,769	1,500	1,500	3,404	4,500
Total Personnel Services :	473,846	459,684	456,119	456,119	435,557	443,381
61010 Office Supplies	6,250	4,692	6,250	6,250	4,184	6,250
Total Commodities :	6,250	4,692	6,250	6,250	4,184	6,250
71150 Consultants	79,000	65,553	79,000	79,000	78,796	79,000
71450 Mileage Reimbursement	4,000	3,678	4,000	4,000	3,288	4,000
71500 Trips And Training	3,000	732	3,000	3,000	705	3,000
71810 Dues And Subscriptions	5,500	5,461	5,500	5,500	5,167	5,500
71940 Telephone	5,000	4,539	5,000	5,000	4,335	5,000
72280 Equipment Maintenance	3,700	3,854	3,700	3,700	3,769	4,000
72530 Equipment Rental	4,200	3,128	4,200	4,200	4,004	4,700
72820 Postage	19,500	10,860	19,500	19,500	15,955	19,500
74080 H/L/D Employee Benefits	119,036	115,865	125,660	125,660	95,876	108,483
*74100 Retirement Benefits/FICA	36,249	32,429	34,896	34,896	31,018	33,919
*74110 Retirement Benefits/IMRF	54,208	48,030	52,321	52,321	46,304	52,275
79950 All Other Miscellaneous	600	266	600	600	305	600
Total Contractuals :	333,993	294,395	337,377	337,377	289,522	319,977
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	814,089	758,771	799,746	799,746	729,263	769,608
Grand Total:	814,089	758,771	799,746	799,746	729,263	769,608

FY 2013 Budget Overview

Sheriff

Department Purpose

The Sheriff's Office has the constitutional and statutory responsibility to enforce federal laws, Illinois State statutes and County ordinances for unincorporated Lake County and maintain peace and order, arrest offenders, issue traffic citations, serve civil process, maintain the County jail, and attend upon the courts.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	493	500	501	15
Part Time	51	51	51	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
762,032	843,781	765,634	Fines and Forefeitures	842,436
1	1	0	Rentals	0
3,203,869	3,324,459	4,172,868	Intergovernmental	4,623,420
2,279,874	2,141,731	1,141,874	Charges for Services	2,810,361
395,458	370,090	368,794	Miscellaneous	373,713
0	12,500	0	Transfers	0
6,641,234	**6,692,562**	**6,449,170**	**Total Revenue**	**8,649,930**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
34,366,969	33,910,332	36,136,835	Personal Services	37,445,782
2,097,972	2,157,753	2,361,900	Commodities	2,326,371
17,800,282	18,142,685	19,291,626	Contractuals	19,625,333
41,284	55,025	0	Capital Expenditures	0
54,306,507	**54,265,795**	**57,790,361**	**Total Expenditures**	**59,397,486**

Significant Changes

The FY2013 approved budget reflects restructuring of the Court Security Division, with higher reliance on part-time staffing. This has allowed the Sheriff's Office to assign full-time deputies to other divisions which should reduce overtime. One new program request, an additional IT Technician to assist with the Department's growing IT infrastructure, has been included in this budget. In FY2013, 120 mobile computers and printers are scheduled to be added along with 90 thermal printers and the upgrade of three servers.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8189 Rev-Sheriff - 8189
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
43020 False Alarm Fees	4,900	2,725	420	420	1,050	1,200
43050 Fines Sheriff	725,625	727,199	658,654	658,654	734,314	727,199
43055 Prisoner Review and Vehicle Fine collection	85,000	71,771	75,000	75,000	68,057	71,771
43065 Administrative Adjudication Court Fines	0	0	0	0	895	0
43080 Parking Fines Sheriff	6,500	3,990	4,080	4,080	5,078	4,170
43100 DUI Fines Sheriff	20,000	38,096	27,480	27,480	66,001	38,096
44030 Other Rentals	0	1	0	0	1	0
45020 All Other Salary Reimbursement	249,240	260,352	224,130	224,130	209,661	234,625
45100 Sheriff Convey Pers To Inst	33,000	19,197	20,843	20,843	12,278	15,925
45105 Sheriff IST - Interstate Transfer	10,800	9,750	8,000	8,000	9,375	8,000
45110 Sheriff Law Enforcemnt Training	94,607	0	94,607	94,607	54,806	20,753
45120 Sheriff Work Release	133,881	326,121	166,508	166,508	509,824	494,548
45130 SSA Jail Incentive	16,400	40,000	32,640	32,640	36,600	32,640
45330 Grants - Other	30,000	11,854	10,000	10,000	4,102	0
45334 Grants - Federal	148,241	97,581	0	0	0	20,000
45340 Other Federal Funds	270,920	317,344	270,000	270,000	133,252	250,000
45380 Revenue From Municipalities	2,222,121	2,242,260	3,346,140	3,346,140	3,401,174	3,546,929
46125 Sheriff Bond Fees	88,704	86,532	74,088	74,088	82,603	79,632
46260 Warrant Fees	114,000	124,374	111,151	111,151	118,252	111,151
46267 Kiosk Surcharge	14,664	11,562	10,030	10,030	13,224	11,346
46270 Fire Arms Training Fees	10,000	9,330	7,515	7,515	9,002	4,020
46280 Photograph Fee's	1,200	1,045	1,550	1,550	90	216
46290 Special Police Services	237,450	248,172	259,020	259,020	320,535	271,530
46300 Sheriff Fees-Circuit Clerk	250,000	240,366	226,456	226,456	253,721	226,456
46305 Eviction Service Fees	75,000	96,969	84,672	84,672	108,698	108,407
46310 Foreign Service	120,000	84,632	90,480	90,480	78,282	77,820
46320 Marine Unit Fines	20,000	35,147	15,000	15,000	42,159	19,267
46330 Foreclosure Fees	108,202	927,400	0	0	1,888,000	1,632,800
46335 Eviction Rescheduling Fee	4,000	4,671	5,934	5,934	4,873	6,300
46420 Copy Charges	20,000	16,065	15,350	15,350	20,458	19,174
46740 Sex Offender Registration Fee	1,400	2,685	3,444	3,444	3,113	3,444
46745 Violent Offenders Against Youth Registration Fee	0	0	0	0	110	100
46750 Elect Monitor System Service	255,996	212,310	200,145	200,145	193,029	200,145
46795 Arrestee's Medical Cost Fund	30,000	27,918	25,898	25,898	25,032	28,300
46850 All Other Charges For Services	4,700	9,658	8,328	8,328	6,306	6,802
46970 Finger Print Fees	3,200	2,895	2,813	2,813	3,360	3,451
48010 Interest	270	1,641	2,050	2,050	5,198	5,264
48040 Telephone Commissions	400,000	368,449	366,744	366,744	296,021	368,449
49920 Transfers From Other Funds	0	12,500	0	0	6,250	0
4	5,810,021	6,692,562	6,449,170	6,449,170	8,724,784	8,649,930
Total for Fund (101):	5,810,021	6,692,562	6,449,170	6,449,170	8,724,784	8,649,930
Grand Total:	5,810,021	6,692,562	6,449,170	6,449,170	8,724,784	8,649,930

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8271 Sheriff - 8271
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	31,458,726	29,747,183	32,054,827	32,054,827	28,916,033	33,268,022
51120 Part Time Salaries And Wages	362,672	155,321	363,797	363,797	473,081	363,797
51140 Overtime Salaries And Wages	2,607,915	2,404,427	2,701,659	2,701,659	2,702,886	2,715,167
51160 Holiday Pay	634,984	793,054	666,786	666,786	778,648	670,120
51180 Special Pay	258,871	656,374	283,261	283,261	728,397	346,568
51210 Performance Appraisals	0	7,562	0	0	3,781	0
51220 Vacation payout	0	57,579	0	0	120,634	0
51230 Sick Payout	0	19,777	0	0	105,491	0
51240 Opt Out Premium	71,747	69,055	66,505	66,505	70,843	82,108
Total Personnel Services :	35,394,915	33,910,332	36,136,835	36,136,835	33,899,794	37,445,782
61010 Office Supplies	83,497	48,862	53,497	53,497	38,162	53,542
61020 Computer Supplies	369	387	2,583	2,583	879	2,583
61030 Books Manuals And Periodicals	6,497	4,173	4,494	4,494	3,318	4,504
61040 Operational Supplies	117,529	91,602	122,960	122,960	90,598	131,430
61060 Clothing And Uniforms	323,657	203,061	304,192	333,657	306,470	333,657
61080 Food and Provisions	892,899	850,461	865,899	865,899	872,853	904,013
61090 Printing and Photographic Supplies	5,358	5,224	5,358	5,358	5,328	5,358
63020 Cleaning Supplies	105,892	103,587	109,892	109,892	108,962	116,715
63030 Linen And Bedding	34,560	24,721	34,560	34,560	16,781	32,000
64010 Shooting Range	4,931	3,973	7,131	7,131	6,635	12,400
64020 Ammunition	137,375	133,298	148,237	148,237	135,530	157,330
65020 Laboratory Supplies	14,702	1,355	14,702	14,702	5,335	2,000
65090 Gasoline	475,105	687,049	539,530	658,930	766,417	570,839
Total Commodities :	2,202,371	2,157,753	2,213,035	2,361,900	2,357,268	2,326,371
71220 Computer Services	4,224	3,523	4,224	4,224	3,168	3,168
71330 Medical Fees	2,171,494	2,046,737	2,271,540	2,271,540	2,110,024	2,324,062
71500 Trips And Training	233,000	149,976	290,800	285,800	288,367	290,800
71530 Programs and Services	3,000	1,584	3,000	3,000	1,017	3,000
71650 Security Services	907,434	818,580	930,120	924,120	838,945	906,400
71810 Dues And Subscriptions	7,941	4,964	8,102	8,102	6,481	10,879
71910 Gas For Heating	24,948	10,129	26,185	9,185	6,023	27,244
71920 Electricity	17,304	12,199	18,205	13,205	10,809	20,307
71930 Water And Sewer Charges	1,776	1,509	1,776	1,776	1,366	1,776
71950 Cellular Phones	78,000	48,547	78,000	78,000	66,804	70,000
72010 Extradition Expenses	70,000	24,810	70,000	35,000	29,660	67,500
72020 Investigative Expense	25,631	22,793	25,631	25,631	21,512	25,631
72210 Motor Vehicle Maintenance & Repairs	269,126	406,279	284,187	284,187	432,688	313,000
72230 Boat Maintenance And Repairs	36,000	23,379	36,000	31,000	10,352	25,000
72280 Equipment Maintenance	55,693	47,992	58,065	58,065	52,785	78,888
72530 Equipment Rental	27,700	11,479	27,700	23,700	21,557	32,700
72540 Vehicle Leases	2,400	0	2,400	0	0	2,400
72760 Northern Illinois Crime Lab	152,860	152,860	152,860	152,860	156,800	159,876
72840 Temporary Employment Services	35,000	12,918	15,000	0	0	5,000
72920 Meals And Lodging For Jurors	23,840	9,251	23,840	18,840	12,715	23,840
72940 All Other Fees	0	0	15,000	15,000	13,500	0
*74080 H/L/D Employee Benefits	5,557,306	5,639,911	5,968,807	5,968,807	5,956,545	6,047,055
*74100 Retirement Benefits/FICA	2,707,101	2,504,170	2,828,165	2,828,165	2,501,872	2,860,685
*74110 Retirement Benefits/IMRF	6,336,802	5,961,624	6,020,667	6,020,667	6,092,994	6,075,480
79940 Miscell Contractual Services	250,252	227,471	250,752	230,752	197,047	250,642

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8271 Sheriff - 8271
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Contractuals :	18,998,832	18,142,685	19,411,026	19,291,626	18,833,031	19,625,333
*82010 Buildings And Structures	0	0	0	0	0	0
*82020 Building Improvements	0	0	0	0	0	0
*83010 Motor Vehicles	0	0	0	0	0	0
*83020 Boats	0	0	0	0	0	0
*84020 Radios & Electronic Equipment	56,297	55,025	0	0	0	0
*84030 Computer Equipment	0	0	0	0	0	0
*84060 Furniture And Office Equipment	0	0	0	0	0	0
*85040 Replacements	0	0	0	0	0	0
*85070 All Other Capital Outlay	0	0	0	0	0	0
Total Capital Expenditures :	56,297	55,025	0	0	0	0
Total for Fund (101):	56,652,415	54,265,795	57,760,896	57,790,361	55,090,093	59,397,486
Grand Total:	56,652,415	54,265,795	57,760,896	57,790,361	55,090,093	59,397,486

Sheriffs Merit Commission

Department Purpose

The Merit Commission is responsible for accepting applications and administering tests for all entry-level candidates for deputy sheriff positions, as well as administering tests for all ranks; Lieutenant and Sergeant. The Commission also manages the Grievance Committee election in January, conducts hearings on disciplinary charges from the Sheriff's Office, accepts applications and administers tests for Supplemental Transfer candidates. The Commission prepares a Certified Eligibility List of candidates for Sheriff's selection and assists in candidate selections through recruitment, job fairs, and brochures.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	1	1	1	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	7,275	0	Charges for Services	0
0	0	6,250	Miscellaneous	6,250
0	**7,275**	**6,250**	**Total Revenue**	**6,250**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
44,950	46,895	47,591	Personal Services	49,285
385	371	800	Commodities	800
126,471	58,509	140,007	Contractuals	122,454
171,806	**105,775**	**188,398**	**Total Expenditures**	**172,539**

Significant Changes

The FY2013 approved budget shows a reduction in Medical Fees and Per Diem Fees to more closely align the budget with historical spending and anticipated need.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8172 Rev-Merit Comm - 8172
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
46010 Fees	0	7,275	0	0	7,725	0
49910 All Other Miscellaneous Revenue	13,750	0	6,250	6,250	0	6,250
4	13,750	7,275	6,250	6,250	7,725	6,250
Total for Fund (101):	13,750	7,275	6,250	6,250	7,725	6,250
Grand Total:	13,750	7,275	6,250	6,250	7,725	6,250

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8270 Sheriff's Off Merit - 8270
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	46,895	46,609	47,591	47,591	45,394	48,900
*51140 Overtime Salaries And Wages	0	286	0	0	567	385
Total Personnel Services :	46,895	46,895	47,591	47,591	45,961	49,285
61010 Office Supplies	400	371	800	800	777	800
Total Commodities :	400	371	800	800	777	800
71330 Medical Fees	60,000	17,774	60,000	60,000	48,202	50,000
71450 Mileage Reimbursement	6,000	2,796	6,000	6,000	3,289	6,000
71490 Employment Ads-Help Wanted	6,500	4,254	6,100	6,100	5,196	6,100
71500 Trips And Training	500	321	500	500	241	500
71810 Dues And Subscriptions	500	300	500	500	300	500
72530 Equipment Rental	600	0	600	600	0	0
72970 Per Diem Fees	17,035	8,300	17,500	17,500	10,450	10,000
74080 H/L/D Employee Benefits	7,345	5,964	6,207	6,207	6,110	6,273
*74100 Retirement Benefits/FICA	4,335	3,462	3,641	3,641	3,389	3,770
*74110 Retirement Benefits/IMRF	6,205	5,165	5,459	5,459	5,081	5,811
79940 Miscell Contractual Services	30,500	6,626	30,500	30,500	20,660	30,500
79950 All Other Miscellaneous	3,000	3,547	3,000	3,000	3,611	3,000
Total Contractuals :	142,520	58,509	140,007	140,007	106,529	122,454
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	189,815	105,775	188,398	188,398	153,267	172,539
Grand Total:	189,815	105,775	188,398	188,398	153,267	172,539

FY 2013 Budget Overview

States 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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	133	134	132	0
Part Time	11	11	12	3

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
7,398	5,994	6,000	Fines and Forefeitures	4,000
1,646,279	1,865,669	1,965,053	Intergovernmental	1,575,150
157,338	153,219	100,000	Charges for Services	132,000
1,010	3,377	1,000	Miscellaneous	500
40,459	162,289	44,961	Transfers	338,018
1,852,484	**2,190,548**	**2,117,014**	**Total Revenue**	**2,049,668**

Expenditures

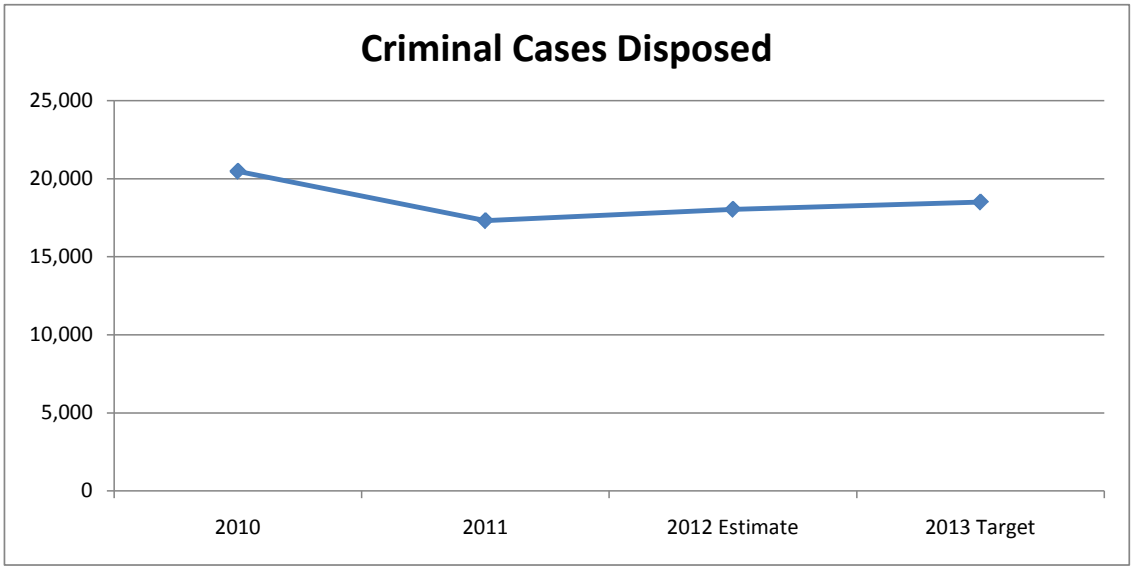
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
9,059,230	9,154,389	9,567,636	Personal Services	9,757,773
109,486	112,769	136,093	Commodities	144,081
3,532,262	3,879,612	4,192,964	Contractuals	4,185,243
6,645	14,756	1,337	Capital Expenditures	0
12,707,623	**13,161,526**	**13,898,030**	**Total Expenditures**	**14,087,097**

Significant Changes

The FY2013 approved budget includes the refunding of a legal secretary position to account for the increase in cyber crime cases. In addition, due to this work load increase, an existing legal secretary is reclassified as a paralegal.

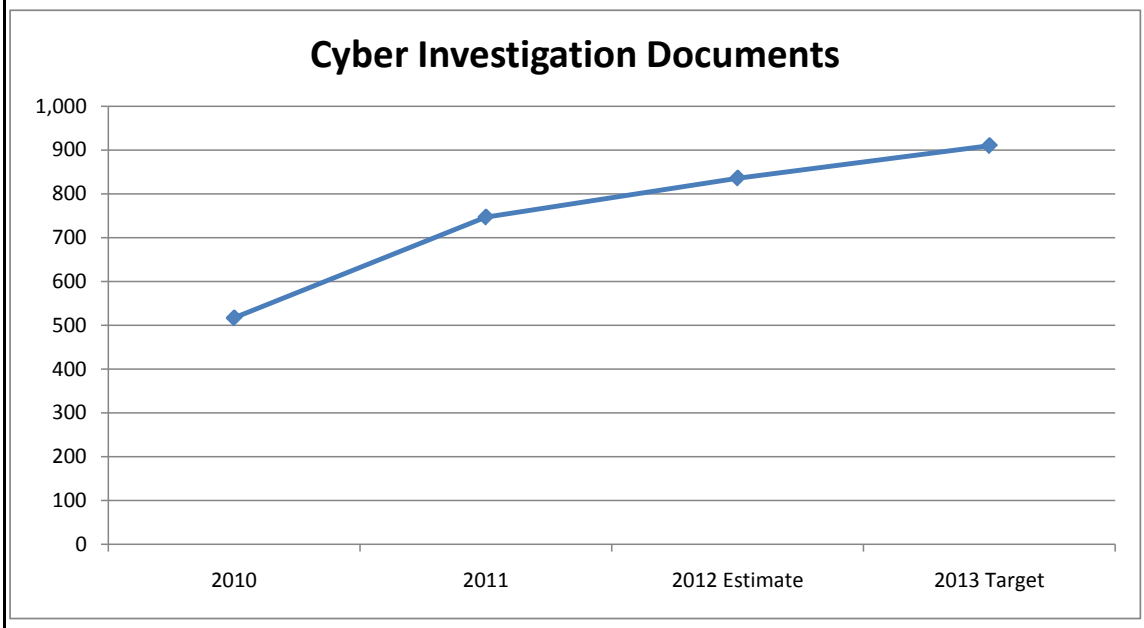
One unfunded legal secretary position is proposed to be eliminated and one full-time investigator has been reclassified to part-time.

State's Attorney's Office



Performance Snapshot…

This measure represents the number of criminal cases disposed including Felony, Misdemeanor, Felony DUI, Juvenile Delinquency and Traffic cases.



Performance Snapshot…

This measure represents the number of Cyber Search Warrants, Grand Jury Subpoenas, Overhears, and Pings. The volume of these investigative tools continues to increase. Cyber investigative tools are necessary to assist in the investigation of serious felony cases as well as cyber cases. The State's Attorney has submitted a request to refund a Cyber Division paralegal position for FY13 as a result of the increased complexity and volume of these investigative tools and requests from law enforcement for legal and forensic support from the State's Attorney's Office Cyber Division.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8192 Rev-States Attny - 8192
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
43060 Overweight Fees - States Attorney	6,000	5,994	6,000	6,000	5,866	4,000
* 45020 All Other Salary Reimbursement	146,870	107,915	136,049	136,049	0	143,913
45140 Child Support IV-D Reimb	833,098	768,752	844,562	844,562	790,049	812,226
45280 Salary Reimbursement	24,280	108,508	144,677	144,677	192,903	144,677
45330 Grants - Other	23,285	0	0	0	16,559	0
45333 Grants - State	22,230	33,752	24,700	30,338	20,045	22,230
45334 Grants - Federal	803,287	845,807	676,827	712,957	564,750	446,889
45350 Other State Funds	6,000	935	5,215	5,215	11,565	5,215
45400 Revenue From Other Government Bodies	97,000	0	91,255	91,255	0	0
46010 Fees	0	1,450	0	0	11,172	5,000
46250 States Attorneys Fees	100,000	151,769	100,000	100,000	134,739	125,000
46255 STAA - States Attorney Automation	0	0	0	0	16,566	2,000
49910 All Other Miscellaneous Revenue	1,000	3,377	1,000	1,000	14,188	500
* 49920 Transfers From Other Funds	90,302	162,289	40,946	44,961	8,950	338,018
4	2,153,352	2,190,548	2,071,231	2,117,014	1,787,352	2,049,668
Total for Fund (101):	2,153,352	2,190,548	2,071,231	2,117,014	1,787,352	2,049,668
Grand Total:	2,153,352	2,190,548	2,071,231	2,117,014	1,787,352	2,049,668

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8318 States Attorney - 8318
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	8,685,733	8,674,109	9,105,501	9,105,501	8,644,325	9,224,764
*51120 Part Time Salaries And Wages	562,185	418,645	459,135	459,135	446,047	513,509
51210 Performance Appraisals	0	5,251	0	0	3,108	0
51220 Vacation payout	0	30,747	0	0	28,948	0
51230 Sick Payout	0	7,233	0	0	15,080	0
*51240 Opt Out Premium	0	18,404	3,000	3,000	19,384	19,500
Total Personnel Services :	9,247,918	9,154,389	9,567,636	9,567,636	9,156,892	9,757,773
61010 Office Supplies	22,000	18,876	20,500	20,735	13,017	20,735
*61020 Computer Supplies	9,700	2,985	9,700	9,700	591	10,400
61030 Books Manuals And Periodicals	24,634	19,476	24,634	24,634	28,923	24,634
*61040 Operational Supplies	53,871	55,214	64,171	66,889	42,678	70,462
61050 Election Supplies	0	12	0	0	0	0
65090 Gasoline	13,007	16,206	14,135	14,135	17,416	17,850
Total Commodities :	123,212	112,769	133,140	136,093	102,625	144,081
71120 Interpreters	8,250	3,047	8,250	8,250	2,437	8,250
71140 Legal Services	154,972	140,226	154,972	154,972	140,536	154,972
71150 Consultants	30,000	13,534	30,000	30,000	32,465	30,000
71230 Software Maintenance	30,762	30,760	30,762	30,762	29,644	30,800
71450 Mileage Reimbursement	10,518	5,742	9,758	9,758	6,693	6,000
71470 Employee Relations	0	0	2,500	2,500	908	2,500
71500 Trips And Training	65,796	45,326	59,060	60,190	39,687	50,000
71810 Dues And Subscriptions	6,300	4,381	6,300	6,300	4,035	6,300
71830 Transcripts	76,500	67,519	76,500	76,500	70,389	76,500
71840 Publications & Legal Notices	14,500	8,990	14,500	14,500	7,494	14,500
71910 Gas For Heating	3,000	2,084	3,150	3,150	1,235	3,150
71920 Electricity	8,300	5,752	8,715	8,715	6,051	6,405
71930 Water And Sewer Charges	1,020	1,117	1,020	1,020	452	1,020
71940 Telephone	1,750	630	1,750	1,750	893	1,000
71950 Cellular Phones	26,285	24,651	26,727	27,207	21,704	25,311
71960 Data/Telecommunications	16,752	12,540	21,480	21,480	13,789	21,555
71970 Courier Services	3,500	6,834	3,500	3,500	-619	4,000
72020 Investigative Expense	1,800	0	1,800	1,800	0	1,800
72140 Unemployment Compensation	293	270	270	270	270	0
*72170 Liability And Work Comp Insurance	24,253	23,824	22,364	22,364	22,364	22,793
72210 Motor Vehicle Maintenance & Repairs	6,600	8,459	10,000	10,000	6,822	9,000
72280 Equipment Maintenance	400	0	400	400	0	400
72510 Building Rentals	51,000	46,142	51,000	51,000	50,337	16,800
72530 Equipment Rental	38,300	29,705	38,300	38,300	44,695	46,220
72820 Postage	8,350	3,023	8,350	8,350	3,427	6,350
72830 Printing Services	4,580	0	0	0	0	0
72960 Witness Fees	27,500	14,915	27,500	27,500	19,973	30,500
73195 Indirect Cost Allocations	17,605	17,605	22,535	22,535	22,535	0
*74080 H/L/D Employee Benefits	1,459,333	1,442,586	1,488,668	1,488,668	1,527,489	1,588,568
*74100 Retirement Benefits/FICA	708,127	667,911	739,049	739,049	665,257	744,977
*74110 Retirement Benefits/IMRF	1,058,094	1,008,376	1,107,687	1,107,687	1,005,349	1,148,091
79940 Miscell Contractual Services	266,473	197,118	76,250	175,085	171,949	109,415
79950 All Other Miscellaneous	47,244	46,545	18,466	39,402	22,359	18,066
Total Contractuals :	4,178,157	3,879,612	4,071,583	4,192,964	3,940,619	4,185,243

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8318 States Attorney - 8318
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*83010 Motor Vehicles	0	0	0	0	0	0
*84030 Computer Equipment	22,513	13,076	0	467	-524	0
84040 Computer System Software	0	0	0	870	0	0
*84060 Furniture And Office Equipment	3,000	1,680	0	0	0	0
Total Capital Expenditures :	25,513	14,756	0	1,337	-524	0
Total Debt :	0	0	0	0	0	0
Total for Fund (101):	13,574,800	13,161,526	13,772,359	13,898,030	13,199,612	14,087,097
Grand Total:	13,574,800	13,161,526	13,772,359	13,898,030	13,199,612	14,087,097

Treasurer

Department Purpose

The Office of the Treasurer is responsible for billing, collecting and distributing real estate taxes for/to all taxing districts in Lake County; maintaining banking and investment relationships for all County funds; receiving, balancing, reconciling, and disbursing deposits that are made on behalf of Lake County and various County agencies; and making entries in fund accounts to move monies from account to account to meet the County's financial needs. These deposits and entries must be put into our County Financial System (BOSS) and balanced.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	17	17	17	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
5,286,279	4,600,228	4,200,000	Taxes	3,870,000
3,087,313	1,664,549	1,200,000	Intergovernmental	0
1,353,451	968,725	390,782	Miscellaneous	727,280
0	30,806	30,806	Transfers	31,817
9,727,043	**7,264,308**	**5,821,588**	**Total Revenue**	**4,629,097**

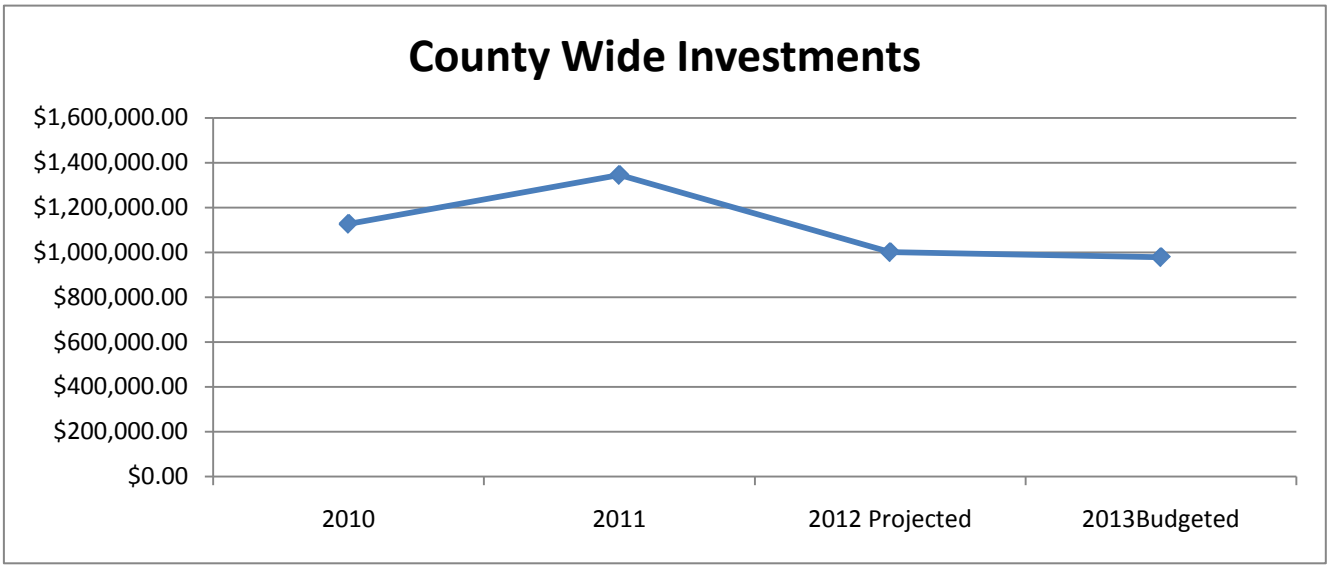
Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
955,010	963,756	983,243	Personal Services	1,005,309
9,832	13,339	13,500	Commodities	9,200
503,503	483,408	537,685	Contractuals	512,811
1,468,345	**1,460,503**	**1,534,428**	**Total Expenditures**	**1,527,320**

Significant Changes

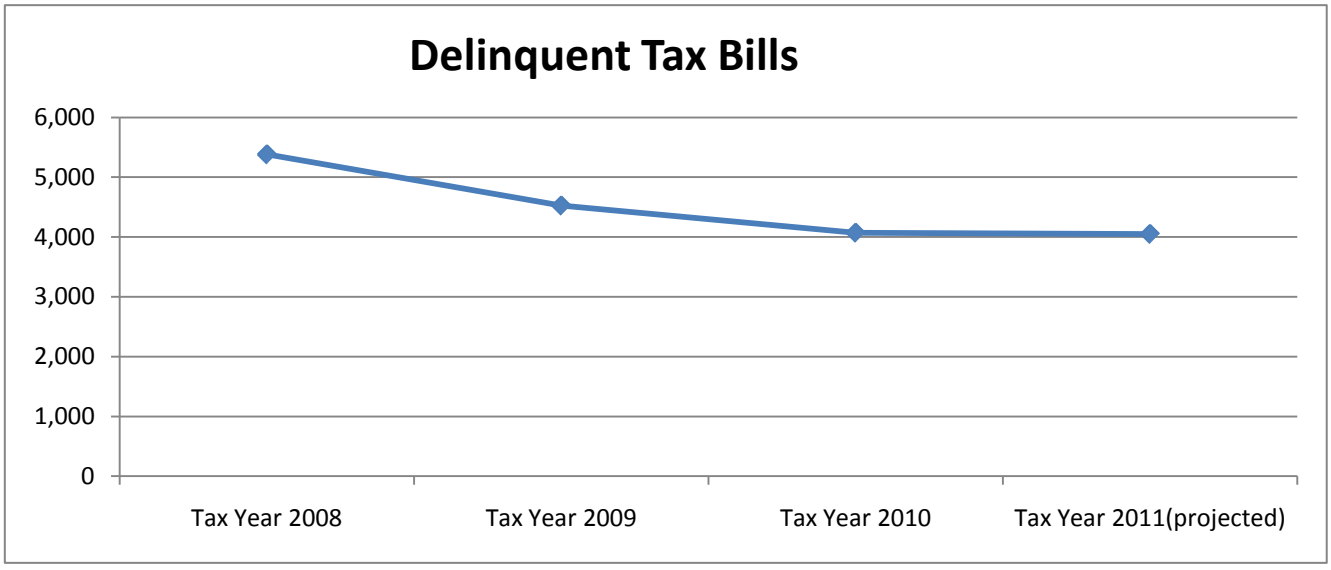
The FY2013 approved budget includes a contracted portfolio manager to assist with county-wide investments.

Lake County Treasurer



Performance Snapshot…

This measure tracks the amount of interest earned on County-wide investments. The amount of interest earned fluctuates with market conditions. The FY13 budget includes an investment portfolio manager to assist the County in maximizing investment opportunities.



Performance Snapshot…

The number of delinquent tax bills impacts workload associated with the County's Annual Tax Sale as well as interest earned for late payments. The Treasuer's Office recently began sending out a reminder notice before the first tax installment is due to help reduce the number of delinquent tax bills.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8197 Rev-Treasurer - 8197
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
101-General Fund						
41130 Penalty Cost & Interest On Collect	4,500,000	4,600,228	4,200,000	4,200,000	4,275,387	3,800,000
41150 Tax Sale/Redemption P I & Cost	0	0	0	0	67,609	70,000
45030 Inheritance Tax Reimbursement	400,000	1,664,549	1,200,000	1,200,000	765,124	0
48010 Interest	550,546	957,520	381,982	381,982	893,626	724,580
48011 1st Midwest Bank Interest Earned	33,000	9,305	6,800	6,800	1,549	700
48015 Gain/Loss on Year End Valuation of Investment	0	0	0	0	52,661	0
49910 All Other Miscellaneous Revenue	2,500	1,900	2,000	2,000	1,975	2,000
* 49920 Transfers From Other Funds	30,806	30,806	30,806	30,806	0	31,817
4	5,516,852	7,264,308	5,821,588	5,821,588	6,057,931	4,629,097
Total for Fund (101):	5,516,852	7,264,308	5,821,588	5,821,588	6,057,931	4,629,097
Grand Total:	5,516,852	7,264,308	5,821,588	5,821,588	6,057,931	4,629,097

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8262 Treasurer - 8262
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	957,798	961,506	981,743	981,743	936,980	1,002,309
51140 Overtime Salaries And Wages	10,000	0	0	0	0	0
51220 Vacation payout	0	0	0	0	8,160	0
51240 Opt Out Premium	1,500	2,250	1,500	1,500	3,635	3,000
51250 Wellness Initiative	540	0	0	0	0	0
Total Personnel Services :	969,838	963,756	983,243	983,243	948,775	1,005,309
61010 Office Supplies	0	4,045	0	0	0	0
61040 Operational Supplies	17,600	9,294	13,500	13,500	9,875	9,200
Total Commodities :	17,600	13,339	13,500	13,500	9,875	9,200
71140 Legal Services	1,500	0	1,500	1,500	0	1,500
71450 Mileage Reimbursement	800	631	800	800	121	800
71500 Trips And Training	6,000	1,447	6,000	6,000	2,646	6,000
71810 Dues And Subscriptions	1,300	1,003	1,300	1,300	726	2,600
71840 Publications & Legal Notices	17,000	8,640	17,000	17,000	9,020	15,000
71950 Cellular Phones	1,750	1,741	1,750	1,750	1,770	1,750
72280 Equipment Maintenance	2,900	1,816	2,900	2,900	1,612	1,750
72510 Building Rentals	0	775	0	0	0	0
72530 Equipment Rental	1,600	900	1,600	1,600	2,050	3,600
72815 Bank Service Charges	52,000	33,205	44,000	44,000	2,373	6,000
72830 Printing Services	42,000	36,946	42,000	42,000	42,000	42,000
74080 H/L/D Employee Benefits	232,226	221,112	228,873	228,873	224,216	236,962
*74100 Retirement Benefits/FICA	74,193	69,888	76,005	76,005	68,650	76,677
*74110 Retirement Benefits/IMRF	110,949	105,304	113,957	113,957	103,977	118,172
Total Contractuals :	544,218	483,408	537,685	537,685	459,161	512,811
*84030 Computer Equipment	0	0	0	0	0	0
*84060 Furniture And Office Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,531,656	1,460,503	1,534,428	1,534,428	1,417,811	1,527,320
Grand Total:	1,531,656	1,460,503	1,534,428	1,534,428	1,417,811	1,527,320

Other Property Tax Funds

2013 Approved Budget

Bridge Tax

Department Purpose

The Bridge Tax is one of four funds used for the Division of Transportation construction program, along with the Matching Tax, Motor Fuel Tax, and the ¼% Sales Tax for Transportation and Public Safety. As a real estate tax fund (available to counties under 1 million in population), its use is restricted to drainage items such as bridges, culverts, curbs, ditches, drains and engineering associated features. In addition, these funds are also used to meet the joint bridge funding duties such as leveraging federal dollars or assisting with township road district bridge replacement projects. The 2012-2017 5-Year proposed Highway Improvement Program is the guideline for programming of projects and phases. Projects are individually appropriated by the County Board throughout the year.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,618,731	3,731,527	3,729,011	Taxes	3,739,729
181,674	254,577	253,100	Intergovernmental	0
47,724	18,087	66,100	Miscellaneous	19,032
3,848,129	**4,004,191**	**4,048,211**	**Total Revenue**	**3,758,761**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
40,404	50,834	91,600	Contractuals	76,200
2,942,308	2,553,069	10,652,200	Capital Expenditures	3,697,012
2,982,712	**2,603,903**	**10,743,800**	**Total Expenditures**	**3,773,212**

Use of Cash 14,451

Significant Changes

In accordance with our capital improvement budget polices, the construction projects budgeted in this fund only include expenditures covered by FY2013 revenue sources. The remaining projects 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.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8142 Rev-Bridge Tax - 8142
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
232-Bridge Tax						
41100 Property Taxes	3,655,867	3,720,641	3,729,011	3,729,011	3,692,075	3,739,729
41110 Prior Year Property Taxes	0	0	0	0	810	0
41120 TIF Districts Property Taxes	0	10,886	0	0	3,246	0
45400 Revenue From Other Government Bodies	303,600	254,577	20,000	253,100	74,020	0
48010 Interest	80,000	18,087	66,100	66,100	15,330	19,032
4	4,039,467	4,004,191	3,815,111	4,048,211	3,785,481	3,758,761
Total for Fund (232):	4,039,467	4,004,191	3,815,111	4,048,211	3,785,481	3,758,761
Grand Total:	4,039,467	4,004,191	3,815,111	4,048,211	3,785,481	3,758,761

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8238 Bridge Tax - 8238
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Commodities :	0	0	0	0	0	0
71150 Consultants	102,700	50,834	74,700	91,600	82,199	76,200
Total Contractuals :	102,700	50,834	74,700	91,600	82,199	76,200
85020 Roads & Road Constr & Maintenance	9,219,700	2,553,069	3,911,500	10,652,200	5,585,848	3,697,012
Total Capital Expenditures :	9,219,700	2,553,069	3,911,500	10,652,200	5,585,848	3,697,012
Total for Fund (232):	9,322,400	2,603,903	3,986,200	10,743,800	5,668,047	3,773,212
Grand Total:	9,322,400	2,603,903	3,986,200	10,743,800	5,668,047	3,773,212

Division of Transportation

Department Purpose

The Highway Tax is used to fund the operational costs of the Division of Transportation (LCDOT), engineering support for the highway construction program and for the office of the County Engineer. The Division of Transportation is responsible for operating the 296 miles of the County Board designated, state approved, county highway system including roads, bridges, culverts, traffic signals and traffic control devices and 55 miles of bike facilities. The Lake County PASSAGE, Transportation Management Center (TMC) is also operated by the LCDOT. The Division of Transportation is also responsible for issuing County highway permits, Township Motor Fuel Tax Coordination, maintenance of the County vehicle fleet, County subdivision ordinance review for roads and local federal transportation (highway and transit) aid project coordination. Daily travel on the County highway system is approximately 3.3 million vehicle miles.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	125	125	122	0
Part Time	25	23	23	4

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
12,664,561	14,063,761	14,055,502	Taxes	13,703,434
576,209	572,222	581,655	Intergovernmental	610,679
1,931,804	2,311,715	2,067,060	Charges for Services	2,097,849
115,570	168,433	63,863	Miscellaneous	77,264
1,684,849	2,167,945	2,289,957	Transfers	2,121,665
16,972,993	**19,284,076**	**19,058,037**	**Total Revenue**	**18,610,891**

Expenditures

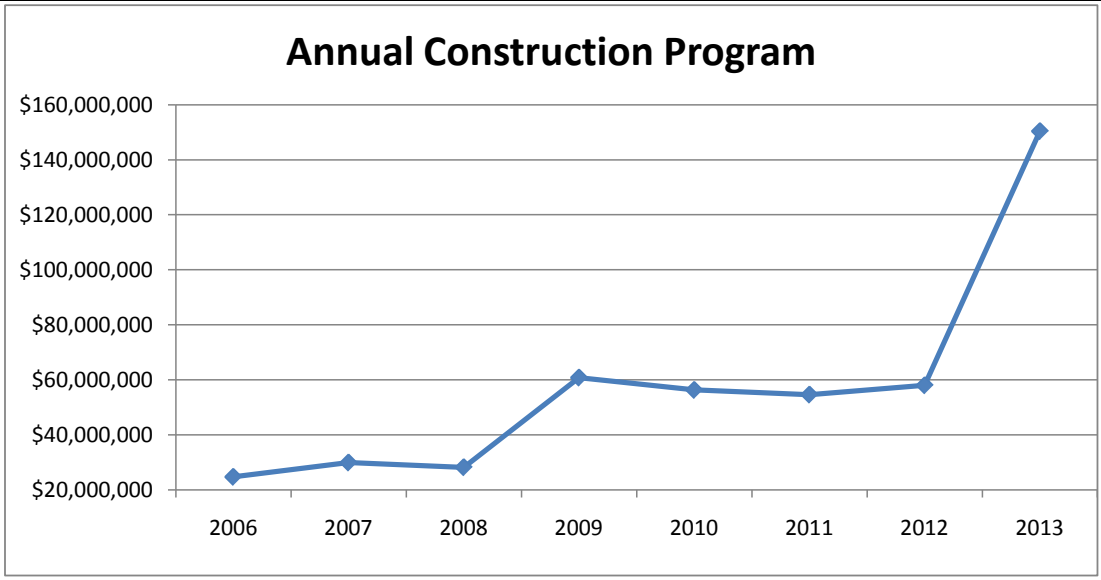
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
9,266,451	9,539,971	9,939,960	Personal Services	9,986,714
2,310,431	2,886,639	3,032,988	Commodities	2,900,830
4,883,548	4,964,411	5,430,817	Contractuals	5,516,205
867,676	1,095,452	996,070	Capital Expenditures	1,119,200
17,328,106	**18,486,473**	**19,399,835**	**Total Expenditures**	**19,522,949**

Use of Cash 912,058

Significant Changes

The FY2013 approved budget includes the elimination of two highway maintenance positions and one engineer position held vacant for the past several years. Two seasonal highway workers have been added to the position count to accommodate these position eliminations, which is a less costly alternative.

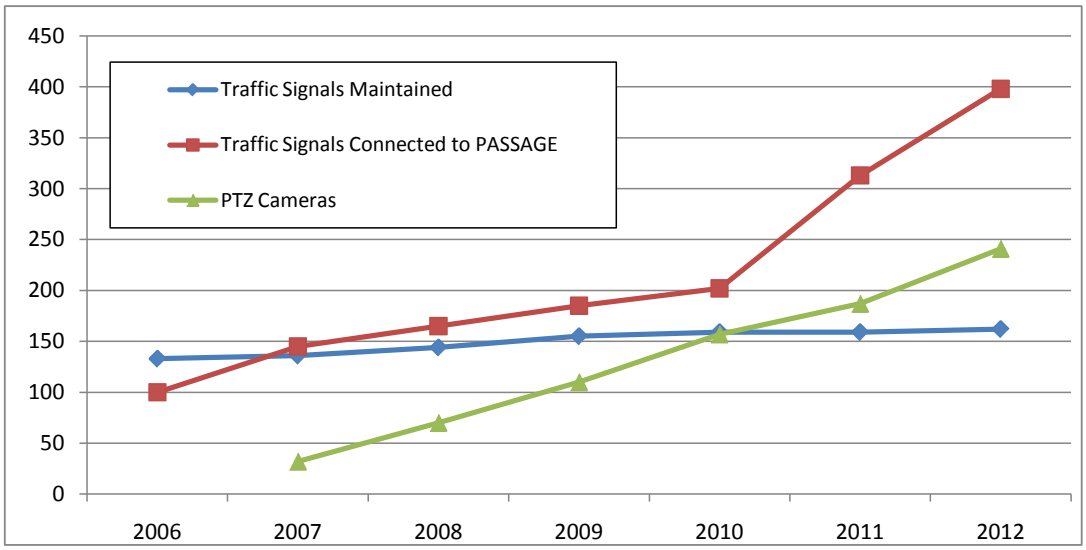
Division of Transportation



Performance Snapshot…

This is a Workload Measure which reports on the size of our annual capital program. Increase after 2008 is attributed to increase in revenue for the capital program due to the 1/4% Sales Tax. Reflects an increase in workload in number of projects, size of projects and complexity of projects. Future holds an additional short-term step increase from $58 M to $150 M in 2013 attributed to Challenge Bond Program.

Lake County PASSAGE Infrastructure



Performance Snapshot…

The Lake County PASSAGE program began in 2006 and has steadily grown in connecting to traffic signals and PTZ cameras. The number of signals maintained by LCDOT has grown slowly, but has slowed as large scale developments have paused during the current economy.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8144 Rev-DOT - 8144
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
214-Division of Transportation						
41100 Property Taxes	14,106,523	14,023,547	14,055,502	14,055,502	13,713,422	13,703,434
41110 Prior Year Property Taxes	0	0	0	0	3,053	0
41120 TIF Districts Property Taxes	0	40,214	0	0	12,219	0
45150 Highway Dept Rent Right Of Way	17,382	17,931	17,472	17,472	20,520	19,151
45340 Other Federal Funds	84,647	132,857	156,673	156,673	144,363	156,528
45350 Other State Funds	13,510	15,010	13,510	13,510	11,476	15,000
45390 Revenue From Townships	105,000	120,718	124,000	124,000	83,908	150,000
45400 Revenue From Other Government Bodies	270,000	285,706	270,000	270,000	270,375	270,000
46630 Highway-Motor Equipment Service	775,860	846,969	720,000	720,000	715,850	725,000
46650 Highway Permit Fees	84,000	36,950	84,000	84,000	16,038	60,000
46660 Highway Truck Fees	99,275	97,680	99,275	99,275	75,890	99,275
46670 Utility Fees	40,000	85,750	168,000	168,000	167,575	168,000
46830 Service Station	988,920	1,244,366	995,785	995,785	1,303,481	1,045,574
48010 Interest	15,468	7,307	11,592	11,592	9,092	15,464
48110 Subdivision Review Reimbursement	3,800	2,130	3,800	3,800	810	2,800
48320 Proceeds From Sale Of Assets	34,250	119,692	30,000	30,000	55,687	40,000
48330 Vending Machines Commissions	1,600	737	0	0	0	0
49910 All Other Miscellaneous Revenue	18,471	38,567	18,471	18,471	19,676	19,000
* 49920 Transfers From Other Funds	2,188,655	2,167,945	2,289,957	2,289,957	2,087,865	2,121,665
4	18,847,361	19,284,076	19,058,037	19,058,037	18,711,300	18,610,891
Total for Fund (214):	18,847,361	19,284,076	19,058,037	19,058,037	18,711,300	18,610,891
Grand Total:	18,847,361	19,284,076	19,058,037	19,058,037	18,711,300	18,610,891

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8240 DOT - 8240
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	8,366,013	8,507,458	9,060,797	9,060,797	8,514,103	9,107,451
51120 Part Time Salaries And Wages	241,044	0	0	0	0	0
*51140 Overtime Salaries And Wages	906,429	1,004,256	870,369	850,369	537,427	863,768
51160 Holiday Pay	0	225	0	0	4,662	0
*51180 Special Pay	8,303	5,275	8,511	8,511	3,755	8,745
*51210 Performance Appraisals	18,451	14,283	14,283	14,283	7,142	0
51220 Vacation payout	0	2,013	0	0	25,180	0
51230 Sick Payout	0	0	0	0	27,901	0
51240 Opt Out Premium	0	5,711	6,000	6,000	6,634	6,750
51260 Incentive payments	0	750	0	0	0	0
Total Personnel Services :	9,540,240	9,539,971	9,959,960	9,939,960	9,126,804	9,986,714
61010 Office Supplies	16,000	16,646	14,000	14,000	10,328	17,000
61020 Computer Supplies	14,000	14,869	14,808	14,808	14,899	15,000
61030 Books Manuals And Periodicals	4,000	3,142	4,000	4,000	2,321	4,000
61040 Operational Supplies	22,000	10,223	25,000	25,000	13,390	22,000
61060 Clothing And Uniforms	32,000	27,542	32,000	32,000	26,418	32,000
63010 Building, Grounds Maintenance Supplies	53,000	59,182	53,000	53,000	47,780	57,000
65040 Highway Maintenance and Supplies	35,000	18,013	35,000	35,000	46,052	35,000
65050 Engineering Supplies	6,000	1,561	6,000	6,000	2,112	6,000
65060 Sign And Safety Supplies	42,000	21,967	42,000	42,000	19,096	35,000
65070 Automotive Parts	720,000	721,496	710,000	710,000	670,812	730,000
65080 Shop Supplies	69,680	49,143	69,680	69,680	64,073	65,680
65090 Gasoline	1,450,000	1,352,104	1,485,000	1,485,000	1,497,770	1,368,400
65100 Diesel Fuel	432,000	515,233	472,500	472,500	398,391	438,750
65110 Lubricants	70,074	75,518	70,000	70,000	75,797	75,000
Total Commodities :	2,965,754	2,886,639	3,032,988	3,032,988	2,889,239	2,900,830
71150 Consultants	47,013	21,190	47,013	53,513	42,229	43,000
71220 Computer Services	75,139	75,876	91,235	91,235	88,707	99,460
71330 Medical Fees	3,000	2,780	3,000	3,000	0	3,000
71430 Tuition Reimbursement	3,000	2,685	3,000	3,000	2,058	3,000
71450 Mileage Reimbursement	500	1,317	500	500	1,009	500
71500 Trips And Training	23,250	22,743	23,250	23,250	28,271	52,000
71810 Dues And Subscriptions	14,000	17,931	15,500	15,500	18,168	20,000
71840 Publications & Legal Notices	5,000	3,319	5,000	5,000	5,025	5,000
71910 Gas For Heating	95,739	71,323	95,739	95,739	60,400	85,739
71920 Electricity	158,837	135,092	158,837	158,837	142,833	162,400
71930 Water And Sewer Charges	6,555	8,384	8,000	8,000	8,672	8,000
71940 Telephone	51,833	44,379	50,000	50,000	39,086	50,000
71950 Cellular Phones	28,962	23,530	41,700	41,700	47,471	51,000
72210 Motor Vehicle Maintenance & Repairs	58,262	55,534	58,262	58,262	54,287	58,262
72240 Radio Equipment Maintenance & Repair	1,500	1,471	1,500	1,500	1,173	1,500
72250 Bldg & Grounds Maintenance & Repairs	95,000	93,023	95,000	95,000	84,012	95,000
72410 All Other Maintenance And Repairs	2,000	2,358	2,000	2,000	650	2,000
72530 Equipment Rental	9,000	6,435	9,000	9,000	12,000	9,000
72820 Postage	11,000	7,267	11,000	11,000	4,023	11,000
72830 Printing Services	15,000	12,659	15,000	15,000	13,649	15,000
73195 Indirect Cost Allocations	867,878	867,878	927,213	927,213	927,213	891,813
74080 H/L/D Employee Benefits	1,616,187	1,656,086	1,707,880	1,727,880	1,717,319	1,803,950
*74100 Retirement Benefits/FICA	729,829	710,926	768,184	768,184	681,392	764,560

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8240 DOT - 8240
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*74110 Retirement Benefits/IMRF	1,063,827	1,028,226	1,151,774	1,151,774	994,003	1,178,321
79940 Miscell Contractual Services	7,500	2,936	7,500	7,500	7,264	7,500
79950 All Other Miscellaneous	78,000	89,063	102,000	107,230	91,572	95,200
Total Contractuals :	5,067,811	4,964,411	5,399,087	5,430,817	5,072,486	5,516,205
81020 Right Of Way And Easements	5,000	74	5,000	5,000	129	5,000
82010 Buildings And Structures	78,000	58,736	73,000	73,000	65,259	142,350
83010 Motor Vehicles	402,000	414,507	202,000	202,000	175,301	229,000
84010 Construction & Maintenance Equipment	562,190	544,432	635,850	645,170	534,479	668,850
*84030 Computer Equipment	77,700	71,501	67,900	67,900	66,381	71,000
84060 Furniture And Office Equipment	9,500	6,202	3,000	3,000	2,017	3,000
Total Capital Expenditures :	1,134,390	1,095,452	986,750	996,070	843,566	1,119,200
Total for Fund (214):	18,708,195	18,486,473	19,378,785	19,399,835	17,932,095	19,522,949
Grand Total:	18,708,195	18,486,473	19,378,785	19,399,835	17,932,095	19,522,949

FICA

Department Purpose

This separate property tax levy fund provides the employer share for the Social Security and Medicare programs. Currently, the FICA rates for the employer are 6.2% of the first $106,800 of each employee's wages for Social Security, and 1.45% of all employee wages for Medicare. All County contributions are paid from this fund with the exception of enterprise and agency fund employees.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
10,857,191	12,055,031	11,760,727	Taxes	10,658,226
9,204	4,536	1,533	Miscellaneous	1,963
10,866,395	**12,059,567**	**11,762,260**	**Total Revenue**	**10,660,189**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
11,052,984	10,910,427	11,768,904	Contractuals	12,087,929
11,052,984	**10,910,427**	**11,768,904**	**Total Expenditures**	**12,087,929**

Use of Cash 1,427,740

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8165 Rev-FICA Fund - 8165
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
202-FICA						
41100 Property Taxes	11,990,545	12,020,562	11,760,727	11,760,727	11,339,945	10,658,226
41110 Prior Year Property Taxes	0	0	0	0	2,617	0
41120 TIF Districts Property Taxes	0	34,469	0	0	10,440	0
48010 Interest	1,513	2,966	1,533	1,533	2,432	1,963
49910 All Other Miscellaneous Revenue	0	1,570	0	0	2,130	0
4	11,992,058	12,059,567	11,762,260	11,762,260	11,357,564	10,660,189
Total for Fund (202):	11,992,058	12,059,567	11,762,260	11,762,260	11,357,564	10,660,189
Grand Total:	11,992,058	12,059,567	11,762,260	11,762,260	11,357,564	10,660,189

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8256 FICA Fund - 8256
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*79920 Transfers Other Funds	11,648,585	10,910,427	11,768,904	11,768,904	10,149,316	12,087,929
Total Contractuals :	11,648,585	10,910,427	11,768,904	11,768,904	10,149,316	12,087,929
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (202):	11,648,585	10,910,427	11,768,904	11,768,904	10,149,316	12,087,929
Grand Total:	11,648,585	10,910,427	11,768,904	11,768,904	10,149,316	12,087,929

Health Department

Department Purpose

The Lake County Health Department was established by referendum in 1956. It is governed by a 12 member appointed Board of Health. The Health Department provides a wide array of preventive and environmental health services, including outpatient medical, dental and mental health services. Successful grant application efforts and a strong commitment to fee-for-services has allowed the Department to maximize state and federal funding and reduce the need for increased property taxes.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	779	739	741	0
Part Time	157	148	118	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
20,204,585	20,953,839	21,245,677	Taxes	17,783,211
135,186	140,900	127,000	Licenses & Permits	1,735,681
73,178	78,821	65,879	Fines and Forefeitures	25,000
40,675,963	38,188,014	39,009,009	Intergovernmental	36,150,317
4,531,311	4,849,560	4,721,808	Charges for Services	3,390,017
370,502	259,075	195,679	Miscellaneous	144,178
7,550,431	7,607,242	7,627,000	Transfers	8,168,866
73,541,156	**72,077,451**	**72,992,052**	**Total Revenue**	**67,397,270**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
43,677,491	41,417,270	44,278,282	Personal Services	43,597,526
2,463,004	2,169,349	2,733,851	Commodities	2,376,912
23,025,968	22,559,606	26,864,967	Contractuals	25,009,239
3,282,688	1,762,229	8,549,266	Capital Expenditures	803,792
72,449,151	**67,908,454**	**82,426,366**	**Total Expenditures**	**71,787,469**

Use of Cash 4,390,199

Significant Changes

The FY2013 approved budget includes all known reductions of grant revenue and expense as of August 2012.Changes to Medicaid adult dental coverage reduced the FY2013 budgeted revenue by $800,000, primarily from the IL Department of Healthcare and Family Services. Two positions were added to assist with Medicaid enrollment to enhance revenue when possible. Part -time headcount was reduced by thirty as compared to the FY 2012 budget, primarily due to the dental services reduction.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

210-Health Department

Fund-Account	Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
41100	Property Taxes	21,018,719	20,892,810	21,226,677	21,226,677	20,833,855	17,763,711
41110	Prior Year Property Taxes	3,000	0	3,000	3,000	4,549	3,000
41120	TIF Districts Property Taxes	19,000	61,029	16,000	16,000	18,238	16,500
42100	ISD Pumpers Contractors License	17,000	18,211	18,000	18,000	18,367	18,540
42105	Well and Septic Permits	0	0	0	0	0	217,215
42110	Well Water Permit Fees	116,000	122,689	109,000	109,000	129,435	0
42115	Food Permits	0	0	0	0	0	1,499,926
43010	Water Analysis	44,000	47,954	40,879	40,879	47,073	0
43090	Rabies Fines And Penalties	25,000	30,867	25,000	25,000	30,987	25,000
45060	Lakes Management Fees	39,500	40,947	44,500	44,500	39,086	0
45155	Ecological Services	0	0	0	0	0	34,500
45160	Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	115,000
45165	Revenue from DHS fee for services	471,871	410,607	338,400	338,400	336,266	363,400
45170	Community Health Center	3,489,581	3,291,094	2,652,314	2,687,314	2,439,747	2,652,314
45190	Federal Bureau Prisons	10,000	28,458	15,000	15,000	20,609	15,000
45210	Kid Care Reimburseable	184,000	107,945	184,000	184,000	112,084	184,000
45220	Lakes Management Initiative	0	0	0	0	8,122	0
45230	Medicare - FQHC Reimbursement	526,688	408,355	571,681	571,681	642,283	655,340
45250	Illinois Public Aid	5,574,336	5,486,254	4,830,664	4,878,791	2,308,509	4,495,561
45253	Medicaid MCO PMPM	0	0	0	0	660,332	504,000
45254	DMH Medicaid	1,583,902	2,096,205	1,860,267	1,899,280	1,012,391	1,485,267
45255	Illinois Department of Public Health	3,111,292	2,903,218	2,573,712	2,702,834	2,015,324	2,328,902
45260	Medicare B	231,753	253,979	168,896	168,896	143,182	151,896
45285	Managed Care - Medical	0	43,966	0	0	816,476	611,995
45286	Managed Care - Dental	0	4,063	0	0	93,476	45,375
45300	Grants - Department of Children & Family Services	58,600	73,830	58,600	58,600	27,009	58,600
45310	Grants Department of Human Services	8,307,966	8,261,808	7,691,960	8,717,405	7,556,228	8,300,820
45320	FQHC Illinois Department of Public Aid Reimbursement	9,548,557	8,941,170	9,649,936	9,649,936	7,431,303	8,455,602
45330	Grants - Other	222,991	102,697	86,807	191,642	185,595	97,000
45331	Grants - Municipal	535,164	440,921	490,124	492,624	423,892	444,662
45333	Grants - State	209,771	102,161	44,000	72,123	206,634	125,495
45334	Grants - Federal	1,683,093	1,057,676	1,259,500	1,678,634	870,881	1,043,195
45335	Grants - Nonprofit	1,321,317	1,351,043	1,075,574	1,355,100	1,571,204	1,112,116
45336	Revenue from DMH contract	1,136,643	199,160	490,355	490,355	185,751	309,355
45337	Revenue from DASA contract	2,296,057	2,104,224	1,896,973	2,281,803	1,274,870	2,167,791
45340	Other Federal Funds	387,696	334,728	387,696	387,696	297,920	365,736
45350	Other State Funds	21,803	23,884	21,895	21,895	35,795	21,895
45370	Revenue From Counties	5,500	4,621	5,500	5,500	5,650	5,500
46010	Fees	158,000	224,793	178,000	178,000	232,238	160,000
46420	Copy Charges	26,500	38,449	26,500	26,500	41,412	26,500
46980	Dental Fees	459,255	638,669	585,427	585,427	718,988	674,029
46985	Water Analysis Fee	0	0	0	0	0	60,525
46990	Dental Reimbursement	0	23,652	13,910	13,910	34,750	13,367
47050	Insurance Reimbursement	184,947	261,064	149,897	149,897	227,787	182,263
47060	Food Service Fees	1,360,000	1,443,253	1,454,523	1,454,523	1,472,020	0
47080	Well & Septic Fees	2,100	3,322	1,700	1,700	7,887	118,450
47090	Individual Septic Disposal	189,000	179,450	181,673	181,673	246,287	0
47100	Rabies Control Fees Environment	1,350,000	1,321,688	1,350,000	1,350,000	1,296,418	1,336,000
47170	Medical Reimbursements	16,000	19,906	13,917	13,917	46,344	12,183
47180	Medical Fees	737,525	695,314	766,261	766,261	822,843	806,700
48010	Interest	108,383	70,243	67,649	67,649	57,605	55,608
48150	Donations	78,310	69,904	76,510	106,030	110,236	63,570
48320	Proceeds From Sale Of Assets	22,000	64,975	22,000	22,000	20,371	25,000
49910	All Other Miscellaneous Revenue	54,033	53,381	40,100	46,638	123,328	18,200
* 49920	Transfers From Other Funds	7,870,036	7,607,242	7,580,362	7,580,362	7,125,374	8,150,666
49999	Over Short	0	572	0	0	0	0

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
210-Health Department						
4	74,931,889	72,077,451	70,460,339	72,992,052	64,502,011	67,397,270
Total for Fund (210):	74,931,889	72,077,451	70,460,339	72,992,052	64,502,011	67,397,270
Grand Total:	74,931,889	72,077,451	70,460,339	72,992,052	64,502,011	67,397,270

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	38,080,932	34,950,136	36,701,167	37,233,150	33,994,168	37,771,325
*51120 Part Time Salaries And Wages	4,587,597	5,690,097	4,679,231	4,795,181	5,500,124	4,045,516
51130 Payroll Accrual Year End	0	46,495	0	0	-1,260,303	0
*51140 Overtime Salaries And Wages	292,030	232,001	290,171	328,076	286,270	261,819
51150 Sick Pay Reimbursement	0	6,768	0	0	0	0
51160 Holiday Pay	0	5,015	0	0	7,828	0
*51180 Special Pay	232,683	232,169	265,902	324,701	234,189	266,265
*51200 Permanent Part Time Salary And Wages	1,081,957	0	1,371,409	1,552,038	0	1,223,443
*51210 Performance Appraisals	19,612	54,237	17,612	17,612	33,413	0
51220 Vacation payout	11,396	91,773	11,000	11,000	171,037	10,585
51230 Sick Payout	0	23,085	0	0	82,848	0
51240 Opt Out Premium	31,981	85,494	15,024	15,024	81,402	18,573
51250 Wellness Initiative	1,000	0	1,500	1,500	0	0
Total Personnel Services :	44,339,188	41,417,270	43,353,016	44,278,282	39,130,976	43,597,526
61010 Office Supplies	340,533	193,529	285,749	306,285	183,321	246,724
61020 Computer Supplies	33,399	19,368	21,800	22,700	23,864	4,150
61030 Books Manuals And Periodicals	66,545	59,591	51,044	53,902	49,233	55,469
61040 Operational Supplies	263,378	190,009	204,215	331,835	319,938	255,033
61060 Clothing And Uniforms	7,500	9,719	10,550	10,550	7,154	7,850
61070 Craft & Recreational Supplies	13,500	2,061	8,300	12,350	7,496	9,450
61080 Food and Provisions	329,759	267,379	307,281	320,935	283,166	286,949
61090 Printing and Photographic Supplies	700	0	100	100	0	300
61100 Communication Supplies	0	15	0	0	376	0
62010 Medical Supplies	330,057	240,878	291,190	312,904	280,960	255,673
62020 Dental Supplies	281,500	249,171	283,000	283,000	216,600	206,970
62040 Drugs And Medicines	577,409	453,889	519,410	519,410	388,532	520,320
63010 Building, Grounds Maintenance Supplies	96,000	63,889	96,000	96,000	76,257	92,534
63030 Linen And Bedding	1,750	1,245	1,650	1,650	853	1,550
63040 Housekeeping Supplies	81,801	60,559	64,150	64,150	53,273	65,690
65020 Laboratory Supplies	149,417	154,769	139,595	139,595	137,745	123,350
65060 Sign And Safety Supplies	5,775	5,174	1,100	1,100	5,035	1,600
65090 Gasoline	168,681	143,078	183,300	192,285	147,321	183,300
65130 Small Tools	7,200	8,177	7,200	7,200	6,806	12,000
65140 Electrical Parts	17,600	22,847	17,600	17,600	21,544	18,000
65150 Plumbing Supplies	9,000	16,628	9,000	9,000	21,350	16,000
65160 Paints, Solvents and Related Supplies	32,000	6,604	28,000	28,000	6,128	14,000
65180 Miscellaneous Commodities	0	770	0	3,300	1,995	0
Total Commodities :	2,813,504	2,169,349	2,530,234	2,733,851	2,238,947	2,376,912
71110 Auditing And Accounting	0	0	20,000	20,000	6,869	20,000
71120 Interpreters	35,063	26,137	36,910	38,510	52,058	39,020
71150 Consultants	969,311	248,728	148,865	1,387,865	492,158	226,125
71180 Architectural Services	15,000	49,148	15,000	15,000	10,439	40,000
71220 Computer Services	165,899	205,558	242,252	249,152	201,755	221,315
71230 Software Maintenance	402,844	412,324	516,344	516,344	446,456	446,453
71310 Laboratory Fees	741,880	658,564	728,816	728,816	760,675	755,801
71330 Medical Fees	791,462	536,068	653,500	826,220	582,660	549,625
71340 Dental Fees	0	2,470	0	7,500	1,945	14,500
71350 Radiological Fees	347,336	494,199	325,000	372,500	453,189	280,875
71360 Pharmacy Fees	359,860	231,386	240,990	243,645	198,840	222,711

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
71430 Tuition Reimbursement	44,000	25,118	40,000	40,000	16,498	35,000
71440 Stipend	19,625	13,100	16,000	16,000	14,348	15,500
71450 Mileage Reimbursement	255,383	175,729	195,975	198,622	143,151	176,939
71470 Employee Relations	0	2,636	5,000	5,411	4,355	7,425
71490 Employment Ads-Help Wanted	26,000	12,062	26,000	26,000	9,082	20,000
71500 Trips And Training	217,582	181,456	191,030	251,840	181,823	231,573
71520 Training	4,000	0	0	0	0	0
71610 Pest Control	4,100	3,154	3,100	3,100	3,263	4,500
71620 Laundry And Cleaning	396,250	479,998	569,850	569,850	624,399	582,293
71630 Garbage Disposal	30,000	26,821	30,000	30,000	26,275	30,000
71640 Bio Hazard Waste Disposal	13,250	14,576	16,250	16,250	22,733	15,250
71650 Security Services	159,120	223,013	215,024	232,357	275,967	327,649
71810 Dues And Subscriptions	68,752	79,314	71,522	71,522	81,755	74,506
71820 Dues	29,050	13,158	28,650	28,650	29,932	22,950
71840 Publications & Legal Notices	100	157	400	400	354	400
71850 Advertising	33,504	17,811	14,250	29,546	9,175	22,970
*71910 Gas For Heating	260,900	116,097	166,750	167,583	79,547	136,800
71920 Electricity	421,793	364,052	415,743	418,076	314,791	424,000
71930 Water And Sewer Charges	40,000	26,991	35,000	35,833	26,476	35,700
71940 Telephone	82,552	92,948	91,628	91,853	119,404	119,713
71950 Cellular Phones	146,595	118,603	143,699	146,752	107,997	149,810
71960 Data/Telecommunications	3,300	1,420	0	1,385	0	0
71970 Courier Services	15,745	9,416	14,235	14,235	6,375	10,745
72210 Motor Vehicle Maintenance & Repairs	60,000	84,832	100,000	100,000	68,641	100,000
72220 Elevator Maintenance & Repairs	11,000	11,780	10,000	10,000	14,680	11,220
72230 Boat Maintenance And Repairs	1,000	639	1,000	1,000	1,060	1,000
72250 Bldg & Grounds Maintenance & Repairs	202,016	196,525	153,800	153,800	135,263	139,800
72260 Office Equip Maintenance And Repairs	18,635	12,789	23,176	23,176	17,816	16,600
72280 Equipment Maintenance	62,670	56,097	62,320	63,778	33,738	61,982
72510 Building Rentals	618,131	445,705	577,686	631,086	400,143	503,441
72530 Equipment Rental	220,205	186,877	206,377	207,177	247,751	293,003
72540 Vehicle Leases	76,841	68,467	76,907	97,393	0	63,583
72560 All Other Rentals	72,296	47,859	46,340	49,140	39,795	52,370
72610 Transportation/Participants	11,600	5,398	13,100	14,200	9,170	11,950
72680 Client Tuition	0	0	0	1,000	360	0
72820 Postage	120,258	118,607	138,579	138,579	108,881	167,375
72830 Printing Services	221,110	159,982	139,216	155,306	122,116	156,656
72840 Temporary Employment Services	66,011	160,208	6,000	152,178	285,974	10,000
72850 Contract Physicians	218,284	155,796	213,108	237,115	139,961	153,805
*72870 Contract Providers - Other	279,547	261,482	385,936	389,047	251,928	391,211
72940 All Other Fees	0	160	0	0	0	0
74080 H/L/D Employee Benefits	8,658,311	8,159,237	8,595,329	8,771,153	7,950,065	8,867,394
*74100 Retirement Benefits/FICA	3,405,931	2,957,055	3,294,323	3,354,438	2,883,167	3,336,609
*74110 Retirement Benefits/IMRF	4,820,360	4,271,619	4,711,664	4,772,984	4,140,198	4,814,057
79930 Miscellaneous Contingency	600,000	0	0	0	3,814	0
79940 Miscell Contractual Services	495,527	332,474	465,999	734,124	473,403	571,701
79950 All Other Miscellaneous	1,000	3,806	500	7,476	1,736	25,334
Total Contractuals :	26,340,989	22,559,606	24,439,143	26,864,967	22,634,404	25,009,239
81010 Land Purchased	0	0	0	0	469,082	0
82010 Buildings And Structures	6,232,887	215,186	0	5,204,770	455,271	0

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
82020 Building Improvements	340,599	929,365	252,849	346,029	598,163	250,000
83010 Motor Vehicles	62,000	85,286	36,000	36,000	22,474	191,324
84020 Radios & Electronic Equipment	3,000	13,070	17,000	17,000	10,070	9,000
84030 Computer Equipment	1,023,871	242,416	262,500	1,053,017	421,715	286,661
84040 Computer System Software	1,244,439	25,000	0	1,781,936	44,003	10,000
84050 Laboratory Equipment	5,000	0	5,000	5,000	6,459	5,000
84060 Furniture And Office Equipment	16,384	99,203	5,000	28,550	46,551	16,727
85070 All Other Capital Outlay	618,680	152,703	72,964	76,964	249,178	35,080
Total Capital Expenditures :	9,546,860	1,762,229	651,313	8,549,266	2,322,966	803,792
Total Debt :	0	0	0	0	0	0
Total for Fund (210):	83,040,541	67,908,454	70,973,706	82,426,366	66,327,293	71,787,469
Grand Total:	83,040,541	67,908,454	70,973,706	82,426,366	66,327,293	71,787,469

Hulse Detention Center

Department Purpose

The detention center unit is responsible for operating and managing the day-to-day operations of the 48-bed juvenile facility. This secure detention facility provides multi-faceted services, such as educational, medical, treatment and special services. This facility also has a front-end section that provides juvenile intake (or screening) for all law enforcement agencies in Lake County. Education Services and the FACE-IT residential treatment program are included in this budget as separate management centers. The Regional Office of Education reimburses the County for the Center's educational expenses with state funds through an agreement with the local school districts.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	72	72	72	5
Part Time	6	6	6	2

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
2,411,739	2,296,366	2,581,623	Taxes	2,791,440
1,711,731	2,133,092	1,964,633	Intergovernmental	1,847,066
8,179	7,430	7,500	Charges for Services	10,000
65,837	63,450	61,079	Miscellaneous	61,566
925,015	1,420,346	1,237,051	Transfers	1,264,570
5,122,501	**5,920,684**	**5,851,886**	**Total Revenue**	**5,974,642**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,667,165	3,427,224	3,690,638	Personal Services	3,920,466
109,314	135,466	158,120	Commodities	144,900
1,886,305	1,841,847	2,019,772	Contractuals	2,030,565
5,082	0	19,800	Capital Expenditures	5,200
5,667,866	**5,404,537**	**5,888,330**	**Total Expenditures**	**6,101,131**

Use of Cash 126,489

Significant Changes

The FY2013 approved budget includes capital funding to replace the remaining components of the Morse Watchman system and a fryer in the kitchen. Several expenses associated with the FACE-IT program continue to be budgeted in the Probation Services Fee fund. Seven vacant positions remain unfunded in the FY13 budget.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8131 Rev-Hulse Det Center - 8131
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
216-Hulse Detention Center						
41100 Property Taxes	2,257,044	2,289,512	2,581,623	2,581,623	2,637,196	2,791,440
41110 Prior Year Property Taxes	0	0	0	0	498	0
41120 TIF Districts Property Taxes	0	6,854	0	0	2,028	0
45280 Salary Reimbursement	1,316,044	1,757,934	1,304,080	1,304,080	777,484	1,277,066
45400 Revenue From Other Government Bodies	634,766	375,158	660,553	660,553	487,897	570,000
46640 Face It Fees	2,500	1,820	2,500	2,500	3,580	2,500
46850 All Other Charges For Services	10,000	5,610	5,000	5,000	7,039	7,500
48010 Interest	3,516	1,522	1,079	1,079	1,645	1,566
49910 All Other Miscellaneous Revenue	60,000	61,928	60,000	60,000	62,354	60,000
49920 Transfers From Other Funds	1,481,486	1,420,346	1,237,051	1,237,051	1,189,293	1,264,570
4	5,765,356	5,920,684	5,851,886	5,851,886	5,169,014	5,974,642
Total for Fund (216):	5,765,356	5,920,684	5,851,886	5,851,886	5,169,014	5,974,642
Grand Total:	5,765,356	5,920,684	5,851,886	5,851,886	5,169,014	5,974,642

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8227 Hulse Det Center - 8227
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	3,425,573	3,279,116	3,599,166	3,557,166	3,327,921	3,779,424
*51120 Part Time Salaries And Wages	82,786	76,443	67,472	67,472	66,149	67,226
*51140 Overtime Salaries And Wages	25,000	20,425	20,500	20,500	36,584	25,688
51160 Holiday Pay	0	1,010	0	0	1,554	0
*51180 Special Pay	46,500	39,571	41,000	41,000	38,451	42,128
51220 Vacation payout	0	6,159	0	0	3,734	0
51240 Opt Out Premium	4,500	4,500	4,500	4,500	5,596	6,000
Total Personnel Services :	3,584,359	3,427,224	3,732,638	3,690,638	3,479,989	3,920,466
61010 Office Supplies	5,500	3,187	4,000	4,000	1,976	3,500
61020 Computer Supplies	0	0	800	800	46	800
61030 Books Manuals And Periodicals	1,500	115	1,000	1,000	95	500
61040 Operational Supplies	15,000	10,174	13,300	13,300	11,002	14,000
61060 Clothing And Uniforms	8,200	7,415	6,200	6,200	4,718	7,000
61070 Craft & Recreational Supplies	1,500	758	1,500	1,500	1,692	1,000
61080 Food and Provisions	102,000	110,731	92,000	129,000	125,361	115,000
63030 Linen And Bedding	1,000	0	1,000	1,000	333	600
65090 Gasoline	2,153	3,086	1,320	1,320	1,946	2,500
Total Commodities :	136,853	135,466	121,120	158,120	147,169	144,900
71220 Computer Services	13,125	12,500	12,500	12,500	13,110	12,500
71230 Software Maintenance	0	0	0	0	0	1,025
71330 Medical Fees	224,500	226,663	233,475	233,475	232,671	238,240
71430 Tuition Reimbursement	0	7,500	5,000	5,000	9,500	5,000
71450 Mileage Reimbursement	900	87	700	700	19	400
71500 Trips And Training	4,800	4,652	6,000	6,000	2,072	6,100
71620 Laundry And Cleaning	26,700	29,140	26,700	31,700	31,874	28,800
71810 Dues And Subscriptions	1,800	1,100	1,800	1,800	1,740	1,450
71950 Cellular Phones	2,400	1,672	2,400	2,400	1,413	1,800
72210 Motor Vehicle Maintenance & Repairs	1,500	747	2,500	2,500	2,192	1,000
72260 Office Equip Maintenance And Repairs	500	496	500	500	141	500
72530 Equipment Rental	11,000	8,581	10,400	10,400	12,883	15,050
72820 Postage	500	370	500	500	402	500
73195 Indirect Cost Allocations	197,949	197,949	176,162	176,162	176,162	201,152
74080 H/L/D Employee Benefits	770,222	711,830	816,932	816,932	728,874	758,184
74100 Retirement Benefits/FICA	275,121	254,447	285,556	285,556	257,086	291,441
*74110 Retirement Benefits/IMRF	411,423	379,431	428,147	428,147	384,807	462,223
79940 Miscell Contractual Services	8,610	4,682	5,500	5,500	4,727	5,200
79950 All Other Miscellaneous	14,500	0	0	0	0	0
Total Contractuals :	1,965,550	1,841,847	2,014,772	2,019,772	1,859,673	2,030,565
84040 Computer System Software	0	0	0	0	7,985	0
84060 Furniture And Office Equipment	0	0	6,000	6,000	0	0
84100 Miscellaneous Equipment	0	0	13,800	13,800	7,137	5,200
Total Capital Expenditures :	0	0	19,800	19,800	15,122	5,200
Total for Fund (216):	5,686,762	5,404,537	5,888,330	5,888,330	5,501,953	6,101,131

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8227 Hulse Det Center - 8227
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Grand Total:	5,686,762	5,404,537	5,888,330	5,888,330	5,501,953	6,101,131

IMRF

Department Purpose

The Illinois Municipal Retirement Fund (I.M.R.F.) is a separate property tax levy that provides Lake County's share for employees' pension program. The FY2013 rates for the employer are 11.79% for regular members, and 26.22% for Sheriff's law enforcement members.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
17,489,287	18,656,746	18,931,901	Taxes	17,763,711
15,005	3,814	3,076	Miscellaneous	1,379
17,504,292	**18,660,560**	**18,934,977**	**Total Revenue**	**17,765,090**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
17,419,349	18,540,559	19,060,641	Contractuals	19,937,151
17,419,349	**18,540,559**	**19,060,641**	**Total Expenditures**	**19,937,151**

Use of Cash 2,172,061

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8166 Rev-IMRF Fund - 8166
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
204-IMRF						
41100 Property Taxes	19,325,936	18,602,824	18,931,901	18,931,901	18,196,656	17,763,711
41110 Prior Year Property Taxes	0	0	0	0	4,050	0
41120 TIF Districts Property Taxes	0	53,922	0	0	16,210	0
48010 Interest	2,886	2,486	3,076	3,076	1,848	1,379
49910 All Other Miscellaneous Revenue	0	1,328	0	0	1,775	0
4	19,328,822	18,660,560	18,934,977	18,934,977	18,220,539	17,765,090
Total for Fund (204):	19,328,822	18,660,560	18,934,977	18,934,977	18,220,539	17,765,090
Grand Total:	19,328,822	18,660,560	18,934,977	18,934,977	18,220,539	17,765,090

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8257 IMRF Fund - 8257
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*79920 Transfers Other Funds	19,444,579	18,540,559	19,060,641	19,060,641	16,946,829	19,937,151
Total Contractuals :	19,444,579	18,540,559	19,060,641	19,060,641	16,946,829	19,937,151
Total for Fund (204):	19,444,579	18,540,559	19,060,641	19,060,641	16,946,829	19,937,151
Grand Total:	19,444,579	18,540,559	19,060,641	19,060,641	16,946,829	19,937,151

Liability Insurance

Department Purpose

The Liability Insurance Tax Fund proceeds are collected from the liability insurance tax levy. The fund includes Risk Care Management which is responsible for processing and settling claims regarding property and casualty, worker compensation, vehicle accidents, medical malpractice and professional liability and developing programs to prevent incidents that result in liability.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	7	7	6	0
Part Time	1	1	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
8,441,212	6,030,063	7,458,022	Taxes	4,821,579
59,675	61,089	62,316	Intergovernmental	60,271
0	0	0	Charges for Services	0
2,363,455	950,499	742,724	Miscellaneous	703,465
91,785	80,398	91,609	Transfers	70,107
10,956,127	**7,122,049**	**8,354,671**	**Total Revenue**	**5,655,422**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
503,404	420,903	433,832	Personal Services	360,633
16,289	14,294	21,281	Commodities	21,281
7,238,879	6,343,827	8,380,690	Contractuals	6,756,023
0	1,220	3,464	Capital Expenditures	2,495
7,758,572	**6,780,244**	**8,839,267**	**Total Expenditures**	**7,140,432**

Use of Cash 1,485,010

Significant Changes

The FY2013 approved budget reflects moving two positions to the Human Resources budget and increasing a part-time position to full-time. Additionally, insurance claims amounts were reduced based on actuarial projections.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8169 Rev-Liab Ins Fund - 8169
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
206-Liability Insurance and Risk Fund						
41100 Property Taxes	5,924,740	6,010,301	7,458,022	7,458,022	7,120,430	4,821,579
41110 Prior Year Property Taxes	0	0	0	0	1,309	0
41120 TIF Districts Property Taxes	0	19,762	0	0	5,339	0
45380 Revenue From Municipalities	62,658	61,089	62,316	62,316	39,785	60,271
46570 Planning Studies	0	0	0	0	-663	0
48010 Interest	84,879	108,882	61,136	61,136	72,525	63,919
48020 Indirect Cost Allocation	0	19,888	0	0	0	0
48190 LIA Recovery	50,000	175,822	100,000	100,000	111,325	75,000
* 48200 Unemployment Insurance	49,922	50,159	47,803	47,803	57,998	31,860
* 48210 Workman Comp-Liability	490,492	563,495	533,785	533,785	531,901	532,686
48320 Proceeds From Sale Of Assets	0	32,253	0	0	8,032	0
* 49920 Transfers From Other Funds	104,758	80,398	91,609	91,609	91,321	70,107
4	6,767,449	7,122,049	8,354,671	8,354,671	8,039,302	5,655,422
Total for Fund (206):	6,767,449	7,122,049	8,354,671	8,354,671	8,039,302	5,655,422
Grand Total:	6,767,449	7,122,049	8,354,671	8,354,671	8,039,302	5,655,422

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8260 Liability Ins Fund - 8260
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	419,403	369,769	384,070	384,070	375,428	356,092
51120 Part Time Salaries And Wages	0	46,149	46,762	46,762	32,816	0
*51140 Overtime Salaries And Wages	0	1,766	0	0	758	1,541
51150 Sick Pay Reimbursement	0	0	0	0	3,474	0
51160 Holiday Pay	0	219	0	0	0	0
51220 Vacation payout	0	0	0	0	8,861	0
51230 Sick Payout	0	0	0	0	4,747	0
51240 Opt Out Premium	1,500	3,000	3,000	3,000	3,000	3,000
Total Personnel Services :	420,903	420,903	433,832	433,832	429,084	360,633
61010 Office Supplies	1,400	790	1,400	1,400	1,266	1,400
61040 Operational Supplies	4,881	1,803	4,881	4,881	629	4,881
62010 Medical Supplies	10,000	8,902	10,000	10,000	10,000	10,000
65060 Sign And Safety Supplies	5,000	2,799	5,000	5,000	1,945	5,000
Total Commodities :	21,281	14,294	21,281	21,281	13,840	21,281
71110 Auditing And Accounting	40,000	7,800	10,000	10,000	15,000	15,000
71150 Consultants	104,250	61,898	40,000	40,000	51,408	40,000
71420 Employee Physicals	100,000	55,878	109,688	109,688	126,691	255,059
71450 Mileage Reimbursement	2,500	1,299	2,500	2,500	934	2,500
71500 Trips And Training	6,600	2,647	6,600	6,600	5,604	11,400
71530 Programs and Services	44,800	90,382	66,000	66,000	57,036	66,000
71640 Bio Hazard Waste Disposal	8,000	9,423	8,000	8,000	8,000	8,000
71810 Dues And Subscriptions	6,000	2,948	6,000	6,000	2,500	6,000
71950 Cellular Phones	5,600	2,552	5,600	5,600	2,030	3,200
71955 Cell Phone Allowance	0	0	0	0	280	0
71970 Courier Services	30,000	31,656	35,000	35,000	32,546	35,000
72120 Fidelity And Surety Bonds	9,000	5,910	9,000	9,000	2,500	2,000
72140 Unemployment Compensation	255,000	494,288	438,554	438,554	551,212	700,000
72160 Risk Premiums And Brokers Fees	1,616,039	1,674,019	1,616,039	1,616,039	1,805,860	1,421,087
72180 Insurance Claims	6,827,292	3,552,740	5,656,000	5,656,000	3,916,267	3,963,054
72190 Legal Exp/Costs/Liab Claims	25,000	9,063	25,000	25,000	16,419	25,000
72210 Motor Vehicle Maintenance & Repairs	1,350	5,020	1,350	1,350	0	0
72250 Bldg & Grounds Maintenance & Repairs	0	700	0	0	0	0
72530 Equipment Rental	3,000	554	3,000	3,000	3,078	3,000
72840 Temporary Employment Services	3,000	0	3,000	3,000	0	3,000
73195 Indirect Cost Allocations	158,124	158,124	158,124	158,124	158,124	57,014
74080 H/L/D Employee Benefits	82,763	78,667	82,126	82,126	73,034	62,101
*74100 Retirement Benefits/FICA	32,199	31,770	36,653	36,653	36,606	27,589
*74110 Retirement Benefits/IMRF	48,151	47,366	54,956	54,956	57,209	42,519
79940 Miscell Contractual Services	0	212	0	0	0	0
79950 All Other Miscellaneous	7,500	18,911	7,500	7,500	2,049	7,500
Total Contractuals :	9,416,168	6,343,827	8,380,690	8,380,690	6,924,387	6,756,023
84030 Computer Equipment	3,464	1,220	3,464	3,464	3,028	2,495
Total Capital Expenditures :	3,464	1,220	3,464	3,464	3,028	2,495
Total for Fund (206):	9,861,816	6,780,244	8,839,267	8,839,267	7,370,339	7,140,432

Matching Tax

Department Purpose

The Matching Tax is one of four funds used for the Division of Transportation construction program, along with the County Bridge Tax, Motor Fuel Tax, and the ¼% Sales Tax for Transportation and Public Safety. It is a real estate tax fund (available to counties under 1 million population) to be used for general highway construction and engineering. The 2012-2017 5-Year proposed Highway Improvement Program is the guideline for programming of projects and phases. Projects are individually appropriated by the County Board for each project throughout the year.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
8,142,144	8,324,248	8,318,563	Taxes	8,547,951
2,158,707	1,234,664	1,632,400	Intergovernmental	0
131,222	36,442	157,200	Miscellaneous	33,794
10,432,073	**9,595,354**	**10,108,163**	**Total Revenue**	**8,581,745**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
66,748	117,893	155,700	Contractuals	126,700
10,568,597	9,416,679	21,994,500	Capital Expenditures	8,481,925
10,635,345	**9,534,572**	**22,150,200**	**Total Expenditures**	**8,608,625**

Use of Cash 26,880

Significant Changes

In accordance with our capital improvement budget polices, the construction projects budgeted in this fund only includes expenditures covered by FY2013 revenue sources. The remaining projects 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.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8143 Rev-Matching Tax - 8143
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
234-Matching Tax						
41100 Property Taxes	8,225,694	8,299,906	8,318,563	8,318,563	8,439,029	8,547,951
41110 Prior Year Property Taxes	0	0	0	0	1,807	0
41120 TIF Districts Property Taxes	0	24,342	0	0	7,259	0
45400 Revenue From Other Government Bodies	1,999,500	1,234,664	324,400	1,632,400	809,918	0
48010 Interest	225,000	36,442	157,200	157,200	27,239	33,794
4	10,450,194	9,595,354	8,800,163	10,108,163	9,285,252	8,581,745
Total for Fund (234):	10,450,194	9,595,354	8,800,163	10,108,163	9,285,252	8,581,745
Grand Total:	10,450,194	9,595,354	8,800,163	10,108,163	9,285,252	8,581,745

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8239 Matching Tax - 8239
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Commodities :	0	0	0	0	0	0
71150 Consultants	159,700	117,893	124,200	155,700	56,043	126,700
Total Contractuals :	159,700	117,893	124,200	155,700	56,043	126,700
84075 Passage Equipment	0	158,679	0	0	0	0
85020 Roads & Road Constr & Maintenance	22,671,600	9,258,000	8,689,100	21,994,500	12,454,841	8,481,925
Total Capital Expenditures :	22,671,600	9,416,679	8,689,100	21,994,500	12,454,841	8,481,925
Total for Fund (234):	22,831,300	9,534,572	8,813,300	22,150,200	12,510,884	8,608,625
Grand Total:	22,831,300	9,534,572	8,813,300	22,150,200	12,510,884	8,608,625

Stormwater Management

Department Purpose

Reduce existing flood damage potential and other drainage-related problems through a systematic and sustained effort. Mitigate the degradation of surface water quality and reduce existing pollutant levels. Ensure that new development does not increase existing problems or create new ones. Promote the orderly development of land and water resources and conserve the beneficial functions of natural streams, wetlands and floodplains. Provide technical assistance and coordinate the efforts of the 90 agencies, jurisdictions and other groups with stormwater related responsibilities. Develop detailed, comprehensive watershed management plans for each of the 26 sub-watersheds with cost-share partners and based on updated topographic data, hydrology and hydraulic modeling and field inventories.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	20	20	19	0
Part Time	4	4	4	1

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,206,244	1,721,757	2,581,623	Taxes	3,045,208
1,358,565	2,419,677	7,515,927	Intergovernmental	172,158
350,469	394,021	375,000	Charges for Services	350,000
605,936	22,766	57,479	Miscellaneous	2,917
260,123	263,834	297,160	Transfers	298,304
3,781,337	**4,822,055**	**10,827,189**	**Total Revenue**	**3,868,587**

Expenditures

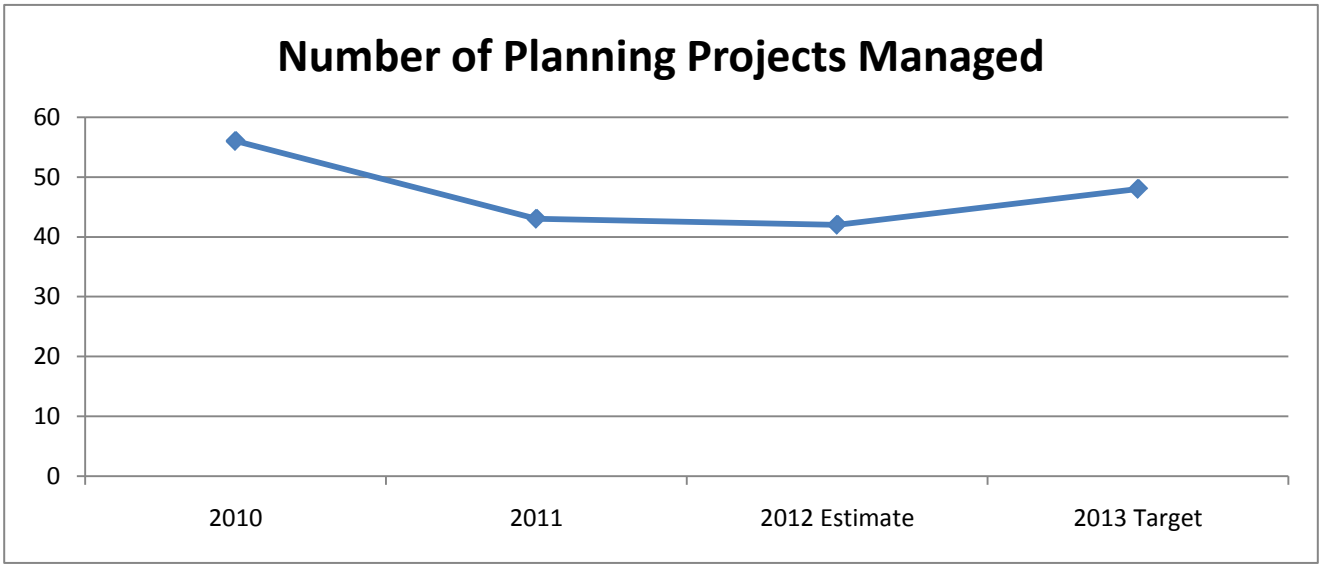
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,477,125	1,460,235	1,554,105	Personal Services	1,534,482
43,293	38,759	49,400	Commodities	48,350
2,646,405	2,359,312	3,855,030	Contractuals	1,135,356
1,345,295	360,178	3,683,501	Capital Expenditures	27,894
5,512,118	**4,218,484**	**9,142,036**	**Total Expenditures**	**2,746,082**

Use of Cash (1,122,505)

Significant Changes

The FY2013 approved budget reflects a reduction of personnel costs associated with reclassifying a Sr. Engineer to a lower grade position, the elimination of a Permit Engineer position, and the unfunding of a part-time position.

STORMWATER



Performance Snapshot…

SMC has had sustained success in obtaining outside funding and developing project partnerships. This not only provides an enhanced service level in the county but also substantially supplements the revenue budget. Grant project load and revenues are projected to increase into FY13.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8193 Rev-Stormwater DH - 8193
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
212-Stormwater Management						
41100 Property Taxes	1,692,783	1,717,122	2,581,623	2,581,623	2,637,196	3,045,208
41110 Prior Year Property Taxes	0	0	0	0	374	0
41120 TIF Districts Property Taxes	0	4,635	0	0	1,575	0
45334 Grants - Federal	0	0	0	3,266,399	0	62,000
45335 Grants - Nonprofit	15,000	14,999	0	0	0	0
45340 Other Federal Funds	1,282,759	374,438	215,532	1,796,668	547,253	80,158
45350 Other State Funds	856,574	725,913	0	527,482	0	0
45370 Revenue From Counties	35,000	22,440	30,000	30,000	26,660	30,000
45400 Revenue From Other Government Bodies	2,310,353	1,281,887	0	1,895,378	391,190	0
46690 Storm Water Permit Fee's	400,000	393,930	375,000	375,000	290,444	350,000
46840 Sale Of Maps	0	91	0	0	50	0
48010 Interest	16,377	634	1,859	1,859	3,144	2,817
48320 Proceeds From Sale Of Assets	0	2,559	0	0	0	0
48340 Passthrough fees	0	19,170	0	55,520	0	0
49910 All Other Miscellaneous Revenue	100	403	100	100	704	100
* 49920 Transfers From Other Funds	283,989	263,834	297,160	297,160	263,178	298,304
4	6,892,935	4,822,055	3,501,274	10,827,189	4,161,768	3,868,587
Total for Fund (212):	6,892,935	4,822,055	3,501,274	10,827,189	4,161,768	3,868,587
Grand Total:	6,892,935	4,822,055	3,501,274	10,827,189	4,161,768	3,868,587

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8285 Stormwater Dept Head - 8285
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	1,495,046	1,422,611	1,525,280	1,525,280	1,397,492	1,510,516
*51120 Part Time Salaries And Wages	25,000	29,302	25,625	25,625	33,984	19,266
51140 Overtime Salaries And Wages	0	189	0	0	218	0
51220 Vacation payout	0	4,614	0	0	3,917	0
51230 Sick Payout	0	0	0	0	8,598	0
51240 Opt Out Premium	3,000	3,519	3,000	3,000	3,692	4,500
51250 Wellness Initiative	200	0	200	200	0	200
Total Personnel Services :	1,523,246	1,460,235	1,554,105	1,554,105	1,447,901	1,534,482
61010 Office Supplies	7,000	5,729	7,000	7,000	5,605	7,000
61020 Computer Supplies	10,600	10,497	10,600	10,600	10,355	10,600
61030 Books Manuals And Periodicals	750	715	750	750	361	750
61040 Operational Supplies	22,050	13,367	22,050	22,050	17,028	22,000
65090 Gasoline	10,229	8,451	9,000	9,000	9,836	8,000
Total Commodities :	50,629	38,759	49,400	49,400	43,185	48,350
71140 Legal Services	15,000	21,311	15,000	15,000	15,304	15,000
71150 Consultants	438,879	261,521	100,000	277,356	174,851	100,000
71430 Tuition Reimbursement	3,000	0	0	0	0	0
71450 Mileage Reimbursement	1,000	288	1,500	1,500	917	1,500
71500 Trips And Training	13,000	7,717	13,000	13,000	9,467	13,000
71810 Dues And Subscriptions	4,750	4,810	4,750	4,750	4,662	4,750
71950 Cellular Phones	8,000	7,508	8,000	8,000	7,051	8,000
71955 Cell Phone Allowance	0	0	0	0	520	0
72210 Motor Vehicle Maintenance & Repairs	4,200	4,812	4,200	4,200	6,744	4,200
72250 Bldg & Grounds Maintenance & Repairs	4,000	40	4,000	4,000	1,275	4,000
72280 Equipment Maintenance	9,810	9,810	9,820	9,820	9,810	9,820
72820 Postage	1,000	1,099	1,000	1,000	944	1,000
72830 Printing Services	29,255	8,185	21,000	35,000	34,653	19,500
72840 Temporary Employment Services	2,000	0	500	500	228	500
72980 Workshop Fees	5,500	3,333	6,000	6,000	6,111	5,500
73195 Indirect Cost Allocations	192,663	192,663	210,005	210,005	210,005	206,855
74080 H/L/D Employee Benefits	209,309	190,420	187,913	187,913	200,789	193,427
*74100 Retirement Benefits/FICA	115,572	106,479	118,895	118,895	105,169	117,388
*74110 Retirement Benefits/IMRF	171,399	155,277	178,265	178,265	154,846	180,916
79920 Transfers Other Funds	183,721	183,721	0	0	0	0
79940 Miscell Contractual Services	666,437	294,627	250,000	669,458	362,443	250,000
79950 All Other Miscellaneous	1,756,573	905,691	0	2,110,368	746,828	0
Total Contractuals :	3,835,068	2,359,312	1,133,848	3,855,030	2,052,617	1,135,356
81010 Land Purchased	784,274	337,788	0	3,646,486	6,777	0
84030 Computer Equipment	11,180	10,656	10,950	10,950	10,413	9,494
84070 Engineering Equipment	18,900	11,734	18,900	26,065	18,456	18,400
Total Capital Expenditures :	814,354	360,178	29,850	3,683,501	35,646	27,894
Total for Fund (212):	6,223,297	4,218,484	2,767,203	9,142,036	3,579,349	2,746,082
Grand Total:	6,223,297	4,218,484	2,767,203	9,142,036	3,579,349	2,746,082

FY 2013 Budget Overview

TB Clinic

Department Purpose

The Lake County Tuberculosis Clinic is responsible for the control of tuberculosis through surveillance, screening, treatment, outreach, and education in conjunction with the rules and regulations of the U.S. Centers for Disease Control.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	6	6	6	0
Part Time	4	4	4	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
301,561	287,065	574,094	Taxes	761,702
36,546	25,119	23,509	Intergovernmental	24,428
38,586	42,747	40,179	Charges for Services	36,500
5,937	1,048	1,822	Miscellaneous	1,563
58,947	61,515	70,428	Transfers	70,744
441,577	**417,494**	**710,032**	**Total Revenue**	**894,937**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
363,973	353,900	380,371	Personal Services	376,069
35,235	37,820	38,900	Commodities	39,800
246,338	241,542	279,268	Contractuals	281,708
645,546	**633,262**	**698,539**	**Total Expenditures**	**697,577**

Use of Cash (197,360)

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8158 Rev-T.B. Clinic - 8158
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
220-TB Clinic						
41100 Property Taxes	225,704	286,208	573,694	573,694	791,159	761,302
41110 Prior Year Property Taxes	0	0	0	0	62	0
41120 TIF Districts Property Taxes	400	857	400	400	291	400
45250 Illinois Public Aid	21,700	12,068	13,509	13,509	14,869	13,000
45255 Illinois Department of Public Health	10,000	12,307	10,000	10,000	6,378	11,428
45260 Medicare B	0	748	0	0	1,070	0
45285 Managed Care - Medical	0	-4	0	0	480	0
46420 Copy Charges	0	20	0	0	20	0
47050 Insurance Reimbursement	5,400	8,705	6,179	6,179	4,289	4,500
47170 Medical Reimbursements	0	0	0	0	33	0
47180 Medical Fees	34,400	34,022	34,000	34,000	33,901	32,000
48010 Interest	4,434	1,048	1,822	1,822	745	1,563
* 49920 Transfers From Other Funds	66,912	61,515	70,428	70,428	58,056	70,744
4	368,950	417,494	710,032	710,032	911,353	894,937
Total for Fund (220):	368,950	417,494	710,032	710,032	911,353	894,937
Grand Total:	368,950	417,494	710,032	710,032	911,353	894,937

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8275 T.B. Clinic - 8275
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	252,048	243,426	282,382	282,382	245,626	274,955
*51120 Part Time Salaries And Wages	84,621	98,879	71,859	71,859	92,739	73,835
51130 Payroll Accrual Year End	0	-1,960	0	0	-9,165	0
*51140 Overtime Salaries And Wages	2,500	1,792	2,083	2,083	445	2,055
51160 Holiday Pay	0	195	0	0	237	0
*51180 Special Pay	3,500	3,315	3,998	3,998	3,057	4,624
*51200 Permanent Part Time Salary And Wages	19,560	0	20,049	20,049	0	20,600
51220 Vacation payout	0	4,139	0	0	975	0
51230 Sick Payout	0	2,614	0	0	0	0
51240 Opt Out Premium	0	1,500	0	0	1,500	0
Total Personnel Services :	362,229	353,900	380,371	380,371	335,414	376,069
61010 Office Supplies	3,400	1,628	2,500	2,500	1,709	2,000
61040 Operational Supplies	4,000	1,094	1,600	1,600	1,042	1,600
61080 Food and Provisions	1,300	546	1,000	1,000	246	1,000
62010 Medical Supplies	7,200	6,512	8,000	8,000	6,796	7,200
62040 Drugs And Medicines	23,000	28,040	25,800	25,800	22,383	28,000
Total Commodities :	38,900	37,820	38,900	38,900	32,176	39,800
71150 Consultants	28,000	26,790	27,000	27,000	25,485	25,700
71220 Computer Services	0	7	0	0	0	0
71230 Software Maintenance	916	830	830	830	862	830
71310 Laboratory Fees	13,700	12,482	8,600	8,600	11,743	15,000
71330 Medical Fees	15,000	0	15,000	15,000	0	15,000
71350 Radiological Fees	2,500	1,229	2,500	2,500	2,978	2,500
71450 Mileage Reimbursement	300	309	300	300	144	300
71500 Trips And Training	1,000	94	1,000	1,000	623	1,000
71610 Pest Control	0	0	160	160	0	0
71640 Bio Hazard Waste Disposal	0	-19	0	0	0	0
71650 Security Services	600	688	0	0	1,373	1,068
71810 Dues And Subscriptions	100	170	100	100	170	200
71910 Gas For Heating	3,500	2,017	3,500	3,500	1,511	2,500
71920 Electricity	5,400	5,919	6,300	6,300	4,959	6,000
71930 Water And Sewer Charges	520	414	450	450	435	450
71940 Telephone	1,900	2,472	1,900	1,900	2,279	2,500
71950 Cellular Phones	300	272	420	420	139	300
71970 Courier Services	80	11	600	600	42	80
72280 Equipment Maintenance	2,600	2,250	3,100	3,100	2,750	3,000
72530 Equipment Rental	2,500	1,356	1,500	1,500	2,026	3,500
72560 All Other Rentals	13,500	7,232	2,280	2,280	3,679	4,140
72820 Postage	2,700	1,172	2,200	2,200	315	1,500
72830 Printing Services	1,000	1,146	1,200	1,200	983	1,200
72840 Temporary Employment Services	13,500	13,175	14,000	14,000	15,327	13,500
73195 Indirect Cost Allocations	39,859	39,859	39,859	39,859	39,859	39,589
74080 H/L/D Employee Benefits	63,743	61,681	75,921	75,921	59,865	70,807
*74100 Retirement Benefits/FICA	27,711	26,421	29,099	29,099	25,538	28,769
*74110 Retirement Benefits/IMRF	39,201	33,308	41,329	41,329	32,518	41,975
79940 Miscell Contractual Services	120	257	120	120	137	300
Total Contractuals :	280,250	241,542	279,268	279,268	235,740	281,708
Total Capital Expenditures :						

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8275 T.B. Clinic - 8275
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
	0	0	0	0	0	0
Total for Fund (220):	681,379	633,262	698,539	698,539	603,330	697,577
Grand Total:	681,379	633,262	698,539	698,539	603,330	697,577

FY 2013 Budget Overview

Veterans Assistance

Department Purpose

The Veterans Assistance Commission (VAC) provides emergency aid and services to military veterans and their families that reside in Lake County and who qualify for this assistance under the guidelines established by Public Aid and the Lake County Veteran's Assistance Commission. The VAC also provides assistance with claims and advocacy for veterans and/or their family members seeking benefits from the Veterans Administration.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	3	3	3	0
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
301,561	287,065	286,847	Taxes	507,535
112,443	57,000	100,000	Intergovernmental	0
32,215	6,366	7,749	Miscellaneous	6,373
30,169	31,090	32,117	Transfers	33,522
476,388	**381,521**	**426,713**	**Total Revenue**	**547,430**

Expenditures

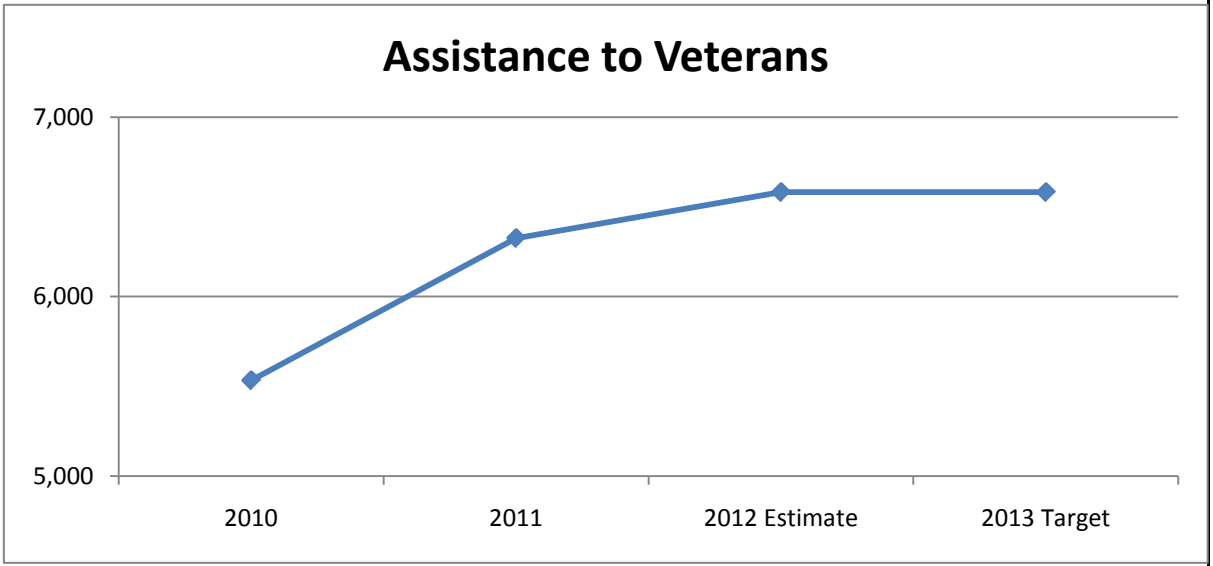
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
168,745	164,571	167,903	Personal Services	172,438
1,912	1,812	3,100	Commodities	3,100
360,513	359,224	423,513	Contractuals	234,121
2,132	0	834	Capital Expenditures	3,146
533,302	**525,607**	**595,350**	**Total Expenditures**	**412,805**

Use of Cash (134,625)

Significant Changes

None

Veterans Assistance Commission



Performance Snapshot…

The graph shows the number of veterans and their families that are assisted with the acquisition of benefits by providing financial assistance to indigent veterans and application assistance to veterans that qualify for federal health and compensation benefits.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8198 Rev-Vet Asst DH - 8198
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
208-Veterans Assistance Commission						
41100 Property Taxes	197,491	286,208	286,847	286,847	527,439	507,535
41110 Prior Year Property Taxes	0	0	0	0	62	0
41120 TIF Districts Property Taxes	0	857	0	0	270	0
45333 Grants - State	0	0	0	100,000	50,000	0
45334 Grants - Federal	7,000	7,000	0	0	0	0
45335 Grants - Nonprofit	50,000	50,000	0	0	50,000	0
48010 Interest	5,270	1,944	2,749	2,749	1,418	1,373
48090 Reimbursements From Veterans	5,000	4,422	5,000	5,000	3,189	5,000
48150 Donations	0	0	0	0	1,000	0
* 49920 Transfers From Other Funds	31,284	31,090	32,117	32,117	31,161	33,522
4	296,045	381,521	326,713	426,713	664,539	547,430
Total for Fund (208):	296,045	381,521	326,713	426,713	664,539	547,430
Grand Total:	296,045	381,521	326,713	426,713	664,539	547,430

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8282 Vet Asst Dept Head - 8282
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	142,965	142,812	145,822	145,822	142,099	149,832
*51120 Part Time Salaries And Wages	18,616	18,759	19,081	19,081	18,274	19,606
51240 Opt Out Premium	3,000	3,000	3,000	3,000	3,000	3,000
Total Personnel Services :	164,581	164,571	167,903	167,903	163,373	172,438
61010 Office Supplies	1,513	1,655	2,600	2,600	1,619	2,600
61030 Books Manuals And Periodicals	300	157	500	500	0	500
Total Commodities :	1,813	1,812	3,100	3,100	1,619	3,100
71220 Computer Services	900	0	900	900	22	900
71330 Medical Fees	1,000	491	1,000	1,000	0	1,000
71340 Dental Fees	68,353	88,085	0	100,000	71,870	0
71450 Mileage Reimbursement	400	855	600	600	968	600
71500 Trips And Training	3,375	4,058	4,375	4,375	3,766	4,375
71810 Dues And Subscriptions	700	1,217	900	900	1,250	900
71955 Cell Phone Allowance	0	0	0	0	225	540
71960 Data/Telecommunications	1,300	1,364	1,300	1,300	912	1,300
72260 Office Equip Maintenance And Repairs	0	0	0	0	2,108	0
72280 Equipment Maintenance	1,000	629	1,000	1,000	0	1,600
73010 Assistance To Veterans	189,734	171,151	125,000	225,000	222,032	125,000
73195 Indirect Cost Allocations	43,019	43,019	36,431	36,431	36,431	44,075
74080 H/L/D Employee Benefits	17,632	17,861	18,590	18,590	18,502	19,008
*74100 Retirement Benefits/FICA	12,537	12,249	12,850	12,850	12,152	13,192
*74110 Retirement Benefits/IMRF	18,747	18,245	19,267	19,267	18,147	20,331
79950 All Other Miscellaneous	1,300	0	1,300	1,300	0	1,300
Total Contractuals :	359,997	359,224	223,513	423,513	388,385	234,121
84030 Computer Equipment	1,822	0	834	834	834	3,146
Total Capital Expenditures :	1,822	0	834	834	834	3,146
Total for Fund (208):	528,213	525,607	395,350	595,350	554,211	412,805
Grand Total:	528,213	525,607	395,350	595,350	554,211	412,805

Winchester House

Department Purpose

The purpose of Winchester House is to provide health care and services for senior residents of Lake County. In addition to Long Term Care, Winchester House provides Short Term Rehabilitation and Alzheimer's care. All services are provided at the 360 bed skilled facility.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	192	0	0	0
Part Time	27	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
3,015,611	1,723,652	573,694	Taxes	1,015,069
11,209,456	9,564,055	10,805,458	Intergovernmental	11,117,021
1,797,762	2,075,243	2,144,584	Charges for Services	2,029,843
104,994	27,046	46,320	Miscellaneous	10,903
1,614,282	1,598,039	0	Transfers	1,000,000
17,742,105	**14,988,035**	**13,570,056**	**Total Revenue**	**15,172,836**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
9,046,540	8,465,735	0	Personal Services	0
1,182,665	1,084,010	1,244,038	Commodities	1,142,145
7,942,297	8,008,348	15,114,102	Contractuals	16,007,066
74,413	81,404	454,700	Capital Expenditures	40,564
18,245,915	**17,639,497**	**16,812,840**	**Total Expenditures**	**17,189,775**

Use of Cash 2,016,939

Significant Changes

The FY2013 approved budget reflects the first full budget since partnering with a private firm specializing in long term care to manage and staff Winchester House. This new budget reflects a full year at full staffing with minimal use of outside agency staffing.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8202 Rev-WH Admin - 8202
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
218-Winchester House						
41100 Property Taxes	1,551,718	1,717,500	573,694	573,694	791,159	1,015,069
41110 Prior Year Property Taxes	0	0	0	0	374	0
41120 TIF Districts Property Taxes	0	6,152	0	0	1,423	0
45245 Coinsurance revenue	450,000	550,534	450,000	0	478,338	0
45250 Illinois Public Aid	4,669,002	4,285,815	5,861,344	7,004,110	2,021,160	6,497,190
45252 Public Aid Residents - Other Income	1,556,334	1,756,941	1,784,689	0	1,018,064	0
45260 Medicare B	140,000	165,899	140,000	147,031	186,583	285,000
45265 Medicare A	3,197,400	2,364,864	2,271,030	3,654,317	1,978,526	4,155,981
45267 Managed Care	0	0	0	0	96,826	178,850
45270 Winchester House Hospice	660,263	280,342	424,926	0	252,179	0
45272 Winchester House Hospice - Inpatient	0	6,084	0	0	-4,684	0
45275 Winchester House Hospice Private Pay	142,350	153,576	142,740	0	40,844	0
46380 Private Pay	1,647,975	2,075,243	1,652,490	2,144,584	1,277,782	2,029,843
48010 Interest	52,538	19,354	30,540	30,540	7,504	6,903
48130 Employee Meal Reimbursement	4,100	3,487	3,000	13,330	2,888	3,500
48140 Foodservices Winchester House	450	444	450	450	0	500
48320 Proceeds From Sale Of Assets	1,000	0	1,000	1,000	0	0
48330 Vending Machines Commissions	5,300	2,715	0	0	0	0
49910 All Other Miscellaneous Revenue	1,000	1,046	1,000	1,000	1,620	0
49920 Transfers From Other Funds	1,834,102	1,598,039	1,630,088	0	0	1,000,000
4	15,913,532	14,988,035	14,966,991	13,570,056	8,150,586	15,172,836
Total for Fund (218):	15,913,532	14,988,035	14,966,991	13,570,056	8,150,586	15,172,836
Grand Total:	15,913,532	14,988,035	14,966,991	13,570,056	8,150,586	15,172,836

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8306 Winchester House DH - 8306
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
51110 Regular Salaries And Wages	6,713,506	5,477,364	1,578,648	0	0	0
51120 Part Time Salaries And Wages	1,004,196	983,452	238,297	0	0	0
51140 Overtime Salaries And Wages	857,500	769,977	214,375	0	0	0
51150 Sick Pay Reimbursement	0	20,711	0	0	0	0
51160 Holiday Pay	238,000	237,922	57,750	0	0	0
51180 Special Pay	273,510	219,260	66,584	0	0	0
51210 Performance Appraisals	4,000	13,135	1,000	0	0	0
51220 Vacation payout	0	437,772	0	0	0	0
51230 Sick Payout	0	287,335	0	0	0	0
51240 Opt Out Premium	19,500	18,807	4,500	0	0	0
51250 Wellness Initiative	920	0	0	0	0	0
Total Personnel Services :	9,111,132	8,465,735	2,161,154	0	0	0
61010 Office Supplies	12,000	18,513	12,000	13,650	20,437	15,000
61020 Computer Supplies	7,000	3,785	6,000	0	9,465	0
61040 Operational Supplies	64,100	35,796	54,100	2,109	60,893	61,800
61070 Craft & Recreational Supplies	8,000	5,543	8,000	11,766	6,057	10,000
61080 Food and Provisions	490,000	505,782	480,000	515,408	525,826	492,000
62010 Medical Supplies	300,000	245,839	300,000	302,927	273,044	313,000
*62030 Oxygen	25,000	14,939	25,000	25,000	10,000	13,223
*62040 Drugs And Medicines	350,000	226,340	290,000	344,212	273,725	207,122
63040 Housekeeping Supplies	32,000	27,120	30,000	28,966	33,231	30,000
65090 Gasoline	1,840	353	1,840	0	0	0
Total Commodities :	1,289,940	1,084,010	1,206,940	1,244,038	1,212,678	1,142,145
71125 Staffing Services Fee	0	0	0	0	8,597,806	10,290,579
71140 Legal Services	0	0	0	0	39,934	25,000
71150 Consultants	42,640	678,677	38,640	6,364	271,132	13,981
71210 Data Processing	0	0	0	0	0	19,500
71220 Computer Services	9,000	2,373	9,000	35,352	36,410	28,492
71230 Software Maintenance	6,120	6,120	6,120	0	0	0
71310 Laboratory Fees	0	0	0	0	0	11,743
71330 Medical Fees	20,500	19,677	20,500	20,288	19,677	20,070
71350 Radiological Fees	0	0	0	0	0	5,025
71370 Reimburseable Charges	32,000	39,674	30,000	0	110,913	0
71410 Employment Fees	0	0	0	0	0	4,000
71430 Tuition Reimbursement	5,500	0	5,000	0	0	0
71450 Mileage Reimbursement	2,300	842	2,300	0	347	0
71490 Employment Ads-Help Wanted	0	0	0	0	5,765	0
71500 Trips And Training	20,000	4,145	20,000	19,891	1,917	32,200
71610 Pest Control	5,200	5,137	5,240	5,240	3,632	2,880
71620 Laundry And Cleaning	350,000	292,695	325,000	326,237	325,000	285,609
71670 Housekeeping	453,000	451,578	465,500	452,628	518,309	564,708
71810 Dues And Subscriptions	16,100	13,272	16,100	0	13,025	7,500
71840 Publications & Legal Notices	2,000	0	2,000	0	0	0
71850 Advertising	5,000	5,070	5,000	11,500	11,354	54,000
71910 Gas For Heating	390,000	208,998	300,000	297,564	173,286	297,564
71920 Electricity	215,000	181,779	215,000	209,790	143,797	209,790
71930 Water And Sewer Charges	75,000	82,323	70,000	69,904	83,158	69,904
71940 Telephone	4,000	3,387	4,000	5,397	10,800	5,000
71950 Cellular Phones	5,000	4,814	5,000	5,000	9,280	8,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8306 Winchester House DH - 8306
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
72170 Liability And Work Comp Insurance	0	0	0	385,776	384,565	385,776
72210 Motor Vehicle Maintenance & Repairs	1,000	379	1,000	0	0	0
72530 Equipment Rental	1,060	1,056	1,060	20,451	6,061	10,000
72820 Postage	7,000	4,141	4,000	4,000	697	4,000
72830 Printing Services	10,400	10,077	10,400	0	2,750	0
72840 Temporary Employment Services	615,000	622,725	250,000	622,414	637,992	49,920
*72870 Contract Providers - Other	780,000	443,232	600,000	1,011,879	860,682	1,019,518
72880 Management Fees	0	35,000	0	730,000	600,000	870,000
73190 Bad Debt Expense	100,000	16,550	100,000	80,018	389,647	131,469
73195 Indirect Cost Allocations	1,694,128	1,694,128	1,599,913	1,109,844	1,109,844	1,109,844
74080 H/L/D Employee Benefits	1,636,335	1,429,953	1,494,386	0	0	0
74100 Retirement Benefits/FICA	730,564	638,235	661,384	0	0	0
74110 Retirement Benefits/IMRF	1,072,481	907,679	968,704	0	0	0
75010 Bed Tax	197,100	197,100	197,100	172,323	468,851	459,404
79950 All Other Miscellaneous	11,000	7,532	6,494,461	9,512,242	13,727	11,590
Total Contractuals :	8,514,428	8,008,348	13,926,808	15,114,102	14,850,358	16,007,066
*84030 Computer Equipment	9,090	1,352	3,692	7,700	11,642	14,464
*84060 Furniture And Office Equipment	47,000	50,667	47,000	47,000	2,486	26,100
85070 All Other Capital Outlay	81,026	29,385	80,000	400,000	13,100	0
Total Capital Expenditures :	137,116	81,404	130,692	454,700	27,228	40,564
Total for Fund (218):	19,052,616	17,639,497	17,425,594	16,812,840	16,090,264	17,189,775
Grand Total:	19,052,616	17,639,497	17,425,594	16,812,840	16,090,264	17,189,775

Special Revenue Funds

2013 Approved Budget

Childrens Waiting Room Fund

Department Purpose

This fund accounts for the $7 fee placed on every civil filing pursuant to Public Act 89-717 for the purpose of maintaining a children's waiting room (Kids' Korner) for children whose parents are attending a court hearing as a litigant or witness.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	2	2	2	0
Part Time	1	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
267,056	220,121	224,000	Charges for Services	213,500
3,068	1,030	1,177	Miscellaneous	535
270,124	**221,151**	**225,177**	**Total Revenue**	**214,035**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
87,259	86,278	89,356	Personal Services	93,125
2,202	2,633	3,000	Commodities	2,650
72,695	101,044	106,300	Contractuals	108,453
0	698	0	Capital Expenditures	0
162,156	**190,653**	**198,656**	**Total Expenditures**	**204,228**

Use of Cash **(9,807)**

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8132 Rev-Child Wait Room - 8132
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
254-Children's Waiting Room Fund						
46010 Fees	224,000	220,121	224,000	224,000	197,196	213,500
48010 Interest	1,434	1,030	1,177	1,177	803	535
4	225,434	221,151	225,177	225,177	197,999	214,035
Total for Fund (254):	225,434	221,151	225,177	225,177	197,999	214,035
Grand Total:	225,434	221,151	225,177	225,177	197,999	214,035

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8228 Child Wait Room - 8228
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	74,914	75,207	76,787	76,787	75,117	80,210
*51120 Part Time Salaries And Wages	13,752	11,071	12,569	12,569	12,037	12,915
51140 Overtime Salaries And Wages	0	0	0	0	18	0
Total Personnel Services :	88,666	86,278	89,356	89,356	87,172	93,125
61010 Office Supplies	500	428	500	500	0	450
61020 Computer Supplies	500	93	0	0	0	0
61030 Books Manuals And Periodicals	500	454	500	500	104	450
61040 Operational Supplies	2,000	1,658	2,000	2,000	1,946	1,750
Total Commodities :	3,500	2,633	3,000	3,000	2,050	2,650
71220 Computer Services	500	0	500	500	0	500
71230 Software Maintenance	1,200	0	1,200	1,200	0	1,300
71450 Mileage Reimbursement	300	215	300	300	238	300
71500 Trips And Training	150	0	200	200	0	0
72140 Unemployment Compensation	405	405	405	405	405	681
72170 Liability And Work Comp Insurance	3,174	3,174	2,903	2,903	2,903	2,846
72830 Printing Services	200	0	200	200	0	200
73195 Indirect Cost Allocations	14,727	14,727	14,480	14,480	14,480	15,054
74080 H/L/D Employee Benefits	38,627	37,630	39,027	39,027	38,625	39,660
74100 Retirement Benefits/FICA	6,783	5,977	6,836	6,836	6,060	6,933
*74110 Retirement Benefits/IMRF	10,143	8,916	10,249	10,249	9,079	10,979
79920 Transfers Other Funds	30,000	30,000	30,000	30,000	30,000	30,000
Total Contractuals :	106,209	101,044	106,300	106,300	101,790	108,453
84030 Computer Equipment	800	698	0	0	0	0
Total Capital Expenditures :	800	698	0	0	0	0
Total for Fund (254):	199,175	190,653	198,656	198,656	191,012	204,228
Grand Total:	199,175	190,653	198,656	198,656	191,012	204,228

Coroner Fees

Department Purpose

This fund was created through change in legislation which requires that all fees collected by or on behalf of the Coroner's Office be deposited into a separate fund. Monies collected in this fund can be used for the purchase of electronic and forensic identification equipment or other related supplies and operating expenses of the Coroner's Office.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
55,733	111,788	105,000	Charges for Services	105,000
128	142	107	Miscellaneous	114
55,861	**111,930**	**105,107**	**Total Revenue**	**105,114**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
5,310	42,404	44,056	Commodities	51,156
15,022	33,400	40,515	Contractuals	43,900
0	20,849	11,785	Capital Expenditures	39,500
20,332	**96,653**	**96,356**	**Total Expenditures**	**134,556**

Use of Cash 29,442

Significant Changes

The FY2013 approved budget includes funds to replace a drug testing machine.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8136 Rev-Coroner Fees - 8136
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
267-Coroner Fees						
46010 Fees	105,000	111,788	105,000	105,000	115,508	105,000
48010 Interest	0	142	107	107	178	114
4	105,000	111,930	105,107	105,107	115,686	105,114
Total for Fund (267):	105,000	111,930	105,107	105,107	115,686	105,114
Grand Total:	105,000	111,930	105,107	105,107	115,686	105,114

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8232 Coroner Fees - 8232
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
61010 Office Supplies	6,000	7,528	6,000	6,000	5,799	6,000
61020 Computer Supplies	1,000	0	1,000	1,000	758	1,000
61040 Operational Supplies	14,232	23,296	14,232	14,232	16,087	16,732
61110 Reimb to employee for damaged personal items	7,200	483	7,200	7,200	1,018	7,200
62010 Medical Supplies	0	0	0	0	595	0
64030 Firearms and bulletproof vests	1,000	0	1,000	1,000	0	5,600
65090 Gasoline	13,219	11,097	14,624	14,624	13,760	14,624
Total Commodities :	42,651	42,404	44,056	44,056	38,017	51,156
71450 Mileage Reimbursement	500	0	500	500	0	500
71500 Trips And Training	11,400	13,354	11,400	11,400	8,879	11,400
71620 Laundry And Cleaning	500	159	1,000	1,000	0	1,000
71810 Dues And Subscriptions	2,000	575	2,000	2,000	1,742	2,000
71950 Cellular Phones	9,200	9,267	8,000	8,000	9,000	9,000
71970 Courier Services	0	112	0	0	0	0
72210 Motor Vehicle Maintenance & Repairs	5,000	3,673	5,000	5,000	4,361	5,000
72260 Office Equip Maintenance And Repairs	1,000	1,166	1,000	715	164	1,000
72280 Equipment Maintenance	8,800	3,645	8,800	8,800	1,104	9,500
72530 Equipment Rental	3,100	1,379	3,100	3,100	2,651	4,500
79940 Miscell Contractual Services	0	70	0	0	3,245	0
Total Contractuals :	41,500	33,400	40,800	40,515	31,146	43,900
84020 Radios & Electronic Equipment	20,849	20,849	0	0	0	0
84030 Computer Equipment	0	0	11,500	11,785	11,784	14,000
84050 Laboratory Equipment	0	0	0	0	0	25,500
Total Capital Expenditures :	20,849	20,849	11,500	11,785	11,784	39,500
Total for Fund (267):	105,000	96,653	96,356	96,356	80,947	134,556
Grand Total:	105,000	96,653	96,356	96,356	80,947	134,556

Court Automation

Department Purpose

Statutorily authorized "user fee" paid by those filing cases or having their matters heard by the Circuit Court. The revenue generated is used to enhance the record keeping and reporting capabilities of the Circuit Clerk. The fees are collected by the Clerk and deposited with the Treasurer in a separate interest-bearing account. Expenditures must be approved by both the Circuit Clerk and the Chief Judge. This fund supports the enhancement of office operations without property tax dollars.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	6	7	7	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
993,882	868,735	1,534,286	Charges for Services	1,300,000
18,342	5,880	7,238	Miscellaneous	3,009
1,012,224	**874,615**	**1,541,524**	**Total Revenue**	**1,303,009**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
403,674	405,038	454,164	Personal Services	480,995
15,139	28,374	21,000	Commodities	17,000
270,199	482,445	662,799	Contractuals	585,536
76,207	74,880	190,000	Capital Expenditures	142,200
765,219	**990,737**	**1,327,963**	**Total Expenditures**	**1,225,731**

Use of Cash (77,278)

Significant Changes

The FY2013 approved budget reflects a decline in revenue, following current trending.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8124 Rev-Circuit Clk Auto - 8124
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
256-Court Automation						
46010 Fees	980,000	868,735	1,534,286	1,534,286	1,208,847	1,300,000
48010 Interest	11,513	5,880	7,238	7,238	4,545	3,009
4	991,513	874,615	1,541,524	1,541,524	1,213,392	1,303,009
Total for Fund (256):	991,513	874,615	1,541,524	1,541,524	1,213,392	1,303,009
Grand Total:	991,513	874,615	1,541,524	1,541,524	1,213,392	1,303,009

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	403,038	402,111	452,164	452,164	406,826	478,940
*51140 Overtime Salaries And Wages	2,000	2,921	2,000	2,000	1,718	2,055
51180 Special Pay	0	6	0	0	24	0
Total Personnel Services :	405,038	405,038	454,164	454,164	408,568	480,995
61020 Computer Supplies	20,392	16,874	6,500	6,500	7,263	4,500
61030 Books Manuals And Periodicals	500	569	500	500	247	500
61040 Operational Supplies	14,000	10,931	14,000	14,000	10,804	12,000
Total Commodities :	34,892	28,374	21,000	21,000	18,314	17,000
71150 Consultants	0	0	0	105,200	105,200	0
71210 Data Processing	130,000	88,131	130,000	130,000	111,869	150,000
71230 Software Maintenance	27,000	35,442	30,000	30,000	26,879	37,450
71450 Mileage Reimbursement	300	451	500	500	115	500
71500 Trips And Training	9,600	7,416	9,600	9,600	10,383	9,700
71810 Dues And Subscriptions	4,000	2,160	3,000	3,000	489	3,000
71960 Data/Telecommunications	21,000	24,313	21,000	21,000	18,076	24,000
72140 Unemployment Compensation	810	810	945	945	945	1,405
72170 Liability And Work Comp Insurance	14,279	14,279	15,374	15,374	15,374	15,158
72280 Equipment Maintenance	500	282	1,500	1,500	137	500
73195 Indirect Cost Allocations	13,945	13,945	14,618	14,618	14,618	16,813
74080 H/L/D Employee Benefits	71,898	69,571	94,279	94,279	64,550	85,595
*74100 Retirement Benefits/FICA	30,671	30,635	35,613	35,613	30,892	36,087
*74110 Retirement Benefits/IMRF	45,866	45,641	53,396	53,396	46,267	56,278
79920 Transfers Other Funds	144,754	144,754	126,774	126,774	126,774	128,050
79940 Miscell Contractual Services	21,000	4,615	21,000	21,000	8,703	21,000
Total Contractuals :	535,623	482,445	557,599	662,799	581,271	585,536
84030 Computer Equipment	95,272	74,880	190,000	190,000	135,976	142,200
84040 Computer System Software	0	0	0	0	11,383	0
Total Capital Expenditures :	95,272	74,880	190,000	190,000	147,359	142,200
Total for Fund (256):	1,070,825	990,737	1,222,763	1,327,963	1,155,512	1,225,731
Grand Total:	1,070,825	990,737	1,222,763	1,327,963	1,155,512	1,225,731

Document Storage

Department Purpose

The Circuit Clerk utilizes proceeds from the statutorily authorized Document Storage Fee to research and develop technology to be used in the management of court documents.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	5	5	3	0
Part Time	2	2	2	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
773,475	639,721	718,282	Miscellaneous	630,008
773,475	**639,721**	**718,282**	**Total Revenue**	**630,008**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
294,958	259,113	323,768	Personal Services	254,207
735,325	1,996,111	2,753,332	Contractuals	2,181,853
61,873	6,597	75,000	Capital Expenditures	75,000
1,092,156	**2,261,821**	**3,152,100**	**Total Expenditures**	**2,511,060**

Use of Cash 1,881,052

Significant Changes

The FY2013 approved budget reflects a consistent decline in court fees, which is based on current trends. Two full time positions were transferred from this fund back to the General Fund, resulting in personnel and benefits savings in this fund.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8123 Rev-Doc Storage Fee - 8123
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
258-Court Document Storage						
48010 Interest	35,345	12,404	18,282	18,282	7,340	5,008
48100 Document Storage Flat Fee	650,000	627,317	700,000	700,000	541,966	625,000
4	685,345	639,721	718,282	718,282	549,306	630,008
Total for Fund (258):	685,345	639,721	718,282	718,282	549,306	630,008
Grand Total:	685,345	639,721	718,282	718,282	549,306	630,008

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8219 Document Storage Fee - 8219
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	248,805	256,501	258,023	258,023	253,871	188,203
*51120 Part Time Salaries And Wages	81,900	930	59,963	59,963	0	60,109
*51140 Overtime Salaries And Wages	4,000	0	4,100	4,100	0	4,213
51210 Performance Appraisals	0	1,682	1,682	1,682	841	1,682
51240 Opt Out Premium	1,500	0	0	0	0	0
Total Personnel Services :	336,205	259,113	323,768	323,768	254,712	254,207
Total Commodities :	0	0	0	0	0	0
71220 Computer Services	3,416,517	1,631,514	1,848,744	2,418,340	814,143	1,848,744
71500 Trips And Training	15,000	6,398	20,000	20,000	0	20,000
72140 Unemployment Compensation	810	810	810	810	810	810
72170 Liability And Work Comp Insurance	11,839	11,839	12,000	12,000	12,000	12,000
72280 Equipment Maintenance	5,000	0	5,000	5,000	0	5,000
72510 Building Rentals	16,500	16,429	16,500	16,500	16,429	16,500
73195 Indirect Cost Allocations	19,433	19,433	19,433	19,433	19,433	19,433
74080 H/L/D Employee Benefits	40,517	47,524	49,337	49,337	46,768	31,889
*74100 Retirement Benefits/FICA	25,720	18,892	24,771	24,771	18,680	18,996
*74110 Retirement Benefits/IMRF	38,462	28,199	37,141	37,141	28,770	28,481
79920 Transfers Other Funds	123,626	123,626	0	0	0	0
79940 Miscell Contractual Services	150,000	91,447	150,000	150,000	144,989	180,000
Total Contractuals :	3,863,424	1,996,111	2,183,736	2,753,332	1,102,022	2,181,853
84030 Computer Equipment	75,000	6,597	75,000	75,000	4,434	75,000
Total Capital Expenditures :	75,000	6,597	75,000	75,000	4,434	75,000
Total for Fund (258):	4,274,629	2,261,821	2,582,504	3,152,100	1,361,168	2,511,060
Grand Total:	4,274,629	2,261,821	2,582,504	3,152,100	1,361,168	2,511,060

Electronic Citation Fund

Department Purpose

This is a new fund that was established in FY2011. Its purpose is to defray the expense of establishing and maintaining electronic citations. The Circuit Court Clerk shall collect an electronic citation fee pursuant to statute.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	89,231	75,000	Charges for Services	100,000
0	0	0	Miscellaneous	181
0	**89,231**	**75,000**	**Total Revenue**	**100,181**

Use of Cash (100,181)

Significant Changes

The FY2013 approved budget reflects an increase in revenue, based on FY12 trending. There are no personnel in this fund and no planned expenses.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8125 Rev-Elec Citation - 8125
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
257-Circuit Clerk Electronic Citation Fund						
46010 Fees	0	89,231	75,000	75,000	106,757	100,000
48010 Interest	0	0	0	0	286	181
4	0	89,231	75,000	75,000	107,043	100,181
Total for Fund (257):	0	89,231	75,000	75,000	107,043	100,181
Grand Total:	0	89,231	75,000	75,000	107,043	100,181

GIS Automation

Department Purpose

The GIS Automation fund is a statutorily authorized fee paid by those recording documents with the County. Fees are to be used to fund Geographic Information System activities.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
742,976	683,582	700,000	Charges for Services	730,000
7,070	1,142	2,648	Miscellaneous	592
750,046	**684,724**	**702,648**	**Total Revenue**	**730,592**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
742,976	683,582	700,000	Contractuals	730,000
742,976	**683,582**	**700,000**	**Total Expenditures**	**730,000**

Use of Cash (592)

Significant Changes

The FY2013 approved budget reflects a projected volume of 126,000 recordings. All funds are transferred to the General Fund to offset the Information Technology GIS division.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8183 Rev-GIS Fees - 8183
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
264-GIS Automation Fee						
46930 GIS Fees	700,000	683,582	700,000	700,000	784,484	730,000
48010 Interest	5,038	1,142	2,648	2,648	1,005	592
4	705,038	684,724	702,648	702,648	785,489	730,592
Total for Fund (264):	705,038	684,724	702,648	702,648	785,489	730,592
Grand Total:	705,038	684,724	702,648	702,648	785,489	730,592

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8269 GIS Fees - 8269
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Commodities :	0	0	0	0	0	0
79920 Transfers Other Funds	700,000	683,582	700,000	700,000	0	730,000
Total Contractuals :	700,000	683,582	700,000	700,000	0	730,000
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (264):	700,000	683,582	700,000	700,000	0	730,000
Grand Total:	700,000	683,582	700,000	700,000	0	730,000

HUD Grants

Department Purpose

The Community Development team within the Planning, Building and Development Department oversees various HUD funded grant programs. The County receives the following as entitlement funds: Community Development Block Grant (CDBG), CFDA #14.218; HOME Investment Partnerships Program, CFDA #14.239; and Emergency Shelter/Solutions Grant (ESG), CFDA #14.231. The County administers competitively awarded Supportive Housing Program (SHP) funds for homeless assistance, CFDA #14.235. The Community Development team also administers the Lake County Affordable Housing Program (LCAHP).

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	7	7	7	0
Part Time	1	1	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
8,879,736	6,516,417	13,749,032	Intergovernmental	4,323,613
0	1,340	1,220,930	Intergovernmental	0
0	9,167	0	Transfers	0
8,879,736	**6,526,924**	**14,969,962**	**Total Revenue**	**4,323,613**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	376,801	397,560	Personal Services	302,138
0	3,597	4,600	Commodities	2,400
8,824,963	6,291,648	13,344,224	Contractuals	4,018,503
0	12,449	1,220,930	Contractuals	0
0	803	2,648	Capital Expenditures	572
8,824,963	**6,685,298**	**14,969,962**	**Total Expenditures**	**4,323,613**

Use of Cash 0

Significant Changes

The FY2013 approved budget maintains staffing levels. One position will be funded with Housing and Economic Recovery Act (HERA) carryover dollars and will therefore be reflected in the modified budget. One vacant part-time position has been eliminated.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8175 Rev-CDBG / HUD Grant - 8175
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
740-HUD Grants						
45040 Community Dev Administration	13,135,134	2,717,653	4,759,083	7,776,862	2,622,776	4,323,613
45050 Home Program	5,770,392	2,607,703	0	7,193,100	2,237,097	0
45360 Program Income - Loans	0	1,192,401	0	0	986,574	0
49920 Transfers From Other Funds	0	9,167	0	0	5,581	0
4	18,905,526	6,526,924	4,759,083	14,969,962	5,852,028	4,323,613
Total for Fund (740):	18,905,526	6,526,924	4,759,083	14,969,962	5,852,028	4,323,613
Grand Total:	18,905,526	6,526,924	4,759,083	14,969,962	5,852,028	4,323,613

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8310 CDBG / HUD Grants - 8310
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	427,776	376,801	342,284	397,560	359,223	301,638
51120 Part Time Salaries And Wages	30,000	0	0	0	0	0
51220 Vacation payout	0	0	0	0	18,098	0
51230 Sick Payout	0	0	0	0	10,245	0
51250 Wellness Initiative	600	0	0	0	0	500
Total Personnel Services :	458,376	376,801	342,284	397,560	387,566	302,138
*61010 Office Supplies	1,500	917	1,500	3,000	2,761	1,400
*61040 Operational Supplies	1,613	2,440	1,600	1,600	75	1,000
65180 Miscellaneous Commodities	46,382	240	0	0	0	0
Total Commodities :	49,495	3,597	3,100	4,600	2,836	2,400
*71450 Mileage Reimbursement	1,200	978	1,100	1,200	957	800
*71500 Trips And Training	7,000	4,853	7,500	8,000	7,267	7,000
71810 Dues And Subscriptions	6,826	6,398	6,826	6,826	6,305	6,826
*71840 Publications & Legal Notices	1,600	1,457	1,600	1,600	967	1,500
71950 Cellular Phones	948	676	948	948	675	948
72140 Unemployment Compensation	1,080	0	738	945	291	1,203
72170 Liability And Work Comp Insurance	17,355	0	11,920	15,314	3,675	9,218
*72820 Postage	500	60	500	500	140	400
73195 Indirect Cost Allocations	69,699	62,602	67,068	67,068	31,586	40,054
74080 H/L/D Employee Benefits	103,335	82,127	72,765	97,192	81,414	75,887
*74100 Retirement Benefits/FICA	35,020	27,047	26,184	33,436	28,154	23,075
*74110 Retirement Benefits/IMRF	52,370	40,304	39,260	50,134	42,175	35,563
79920 Transfers Other Funds	68,740	9,167	47,185	47,185	5,581	15,000
79940 Miscell Contractual Services	0	44,368	0	0	-67	0
*79950 All Other Miscellaneous	18,030,223	6,024,060	4,127,457	14,234,806	10,130,777	3,801,029
Total Contractuals :	18,395,896	6,304,097	4,411,051	14,565,154	10,339,897	4,018,503
84030 Computer Equipment	1,759	803	2,648	2,648	0	572
Total Capital Expenditures :	1,759	803	2,648	2,648	0	572
Total for Fund (740):	18,905,526	6,685,298	4,759,083	14,969,962	10,730,299	4,323,613
Grand Total:	18,905,526	6,685,298	4,759,083	14,969,962	10,730,299	4,323,613

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. The Center is equipped with computer workstations with access to forms and informational materials designed to help pro se litigants prepare and present their own cases.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	3	3	3	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
495,952	408,249	416,000	Charges for Services	396,500
26,632	21,945	23,023	Miscellaneous	21,250
522,584	**430,194**	**439,023**	**Total Revenue**	**417,750**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
96,722	104,815	124,792	Personal Services	130,423
106,178	111,834	114,600	Commodities	119,991
148,262	216,403	237,201	Contractuals	251,519
0	3,080	0	Capital Expenditures	0
351,162	**436,132**	**476,593**	**Total Expenditures**	**501,933**

Use of Cash **84,183**

Significant Changes

The FY2013 approved budget reflects an increase to accommodate the Center for Self-Representation's automation of various forms to facilitate the filing process for individuals that access these services.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8128 Rev-Law Library - 8128
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
252-Law Library						
46010 Fees	416,000	408,249	416,000	416,000	366,022	396,500
48010 Interest	4,329	2,515	3,023	3,023	1,864	1,250
49910 All Other Miscellaneous Revenue	18,000	19,430	20,000	20,000	20,420	20,000
4	438,329	430,194	439,023	439,023	388,306	417,750
Total for Fund (252):	438,329	430,194	439,023	439,023	388,306	417,750
Grand Total:	438,329	430,194	439,023	439,023	388,306	417,750

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8224 Law Library - 8224
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	111,757	104,498	124,792	124,792	117,785	130,423
51140 Overtime Salaries And Wages	0	15	0	0	0	0
51160 Holiday Pay	0	39	0	0	0	0
51180 Special Pay	0	17	0	0	13	0
51220 Vacation payout	0	246	0	0	0	0
Total Personnel Services :	111,757	104,815	124,792	124,792	117,798	130,423
61010 Office Supplies	500	0	500	500	143	400
61020 Computer Supplies	1,820	1,316	1,000	1,000	0	4,091
61030 Books Manuals And Periodicals	110,000	110,431	110,000	112,100	113,734	115,000
61040 Operational Supplies	1,800	87	1,000	1,000	226	500
Total Commodities :	114,120	111,834	112,500	114,600	114,103	119,991
71220 Computer Services	38,000	37,485	40,221	40,221	40,800	42,500
71230 Software Maintenance	4,000	2,708	4,000	2,900	2,500	4,700
71450 Mileage Reimbursement	200	0	200	200	0	0
71500 Trips And Training	500	0	500	500	0	0
71810 Dues And Subscriptions	400	246	400	400	248	450
71960 Data/Telecommunications	900	899	900	900	984	900
72140 Unemployment Compensation	405	405	405	405	405	681
72170 Liability And Work Comp Insurance	4,001	4,001	3,721	3,721	3,721	3,986
72260 Office Equip Maintenance And Repairs	500	0	500	500	0	250
72530 Equipment Rental	6,500	6,695	6,500	6,500	6,435	6,500
73195 Indirect Cost Allocations	58,448	58,448	66,561	66,561	66,561	75,601
74080 H/L/D Employee Benefits	35,166	18,959	23,532	23,532	21,320	23,864
74100 Retirement Benefits/FICA	8,549	7,851	9,547	9,547	8,767	9,710
*74110 Retirement Benefits/IMRF	12,784	11,706	14,314	14,314	13,142	15,377
79920 Transfers Other Funds	67,000	67,000	67,000	67,000	67,000	67,000
79940 Miscell Contractual Services	1,500	0	1,000	0	0	0
Total Contractuals :	238,853	216,403	239,301	237,201	231,883	251,519
84030 Computer Equipment	3,555	3,080	0	0	0	0
Total Capital Expenditures :	3,555	3,080	0	0	0	0
Total for Fund (252):	468,285	436,132	476,593	476,593	463,784	501,933
Grand Total:	468,285	436,132	476,593	476,593	463,784	501,933

Motor Fuel Tax

Department Purpose

The Motor Fuel Tax is one of four funds used for the Division of Transportation construction program, along with the County Bridge Tax, the Matching Tax, and the ¼% Sales Tax for Transportation and Public Safety. It is supported by Lake County's share of the state collected tax on gasoline. The motor fuel tax is available for general highway construction and engineering, with IDOT approval, passing through the County Engineer pursuant to a January 2003 "Agreement of Understanding." Funds are also used to purchase maintenance materials, such as signs, as well as maintenance of Lake County PASSAGE. The 2011-2016 5-Year proposed Highway Improvement Program is the guideline for programming of projects and phases thereof in CFY2012. Projects are individually appropriated by the County Board throughout the year

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
11,832,797	11,960,202	10,335,545	Taxes	9,925,000
2,124,623	2,009,356	2,250,000	Intergovernmental	841,000
0	0	0	Charges for Services	0
162,269	61,398	148,800	Miscellaneous	85,476
14,119,689	**14,030,956**	**12,734,345**	**Total Revenue**	**10,851,476**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,509,152	2,010,676	1,700,000	Commodities	1,751,000
814,889	926,951	1,111,000	Contractuals	1,030,000
10,254,369	6,694,945	18,886,100	Capital Expenditures	8,070,476
12,578,410	**9,632,572**	**21,697,100**	**Total Expenditures**	**10,851,476**

Use of Cash 0

Significant Changes

In accordance with our capital improvement budget polices, the construction projects budgeted in this fund only includes expenditures covered by FY2013 revenue sources. The remaining projects 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.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8145 Rev-Motor Fuel Tax - 8145
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
268-Motor Fuel Tax						
* 41230 Motor Fuel Tax Allotments	9,746,590	11,960,202	10,335,545	10,335,545	10,503,337	9,925,000
45400 Revenue From Other Government Bodies	8,263,000	1,340,399	1,066,800	1,712,200	192,537	303,200
45410 DOT Signs and Markings Revenue	64,900	137,620	64,900	64,900	110,534	64,900
45430 DOT Signal Maintenance Rev	477,300	531,337	472,900	472,900	334,576	472,900
46630 Highway-Motor Equipment Service	0	0	0	0	-214	0
46830 Service Station	0	0	0	0	-26	0
48010 Interest	180,000	61,398	148,800	148,800	55,164	85,476
4	18,731,790	14,030,956	12,088,945	12,734,345	11,195,908	10,851,476
Total for Fund (268):	18,731,790	14,030,956	12,088,945	12,734,345	11,195,908	10,851,476
Grand Total:	18,731,790	14,030,956	12,088,945	12,734,345	11,195,908	10,851,476

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8241 Motor Fuel Tax - 8241
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
65030 Highway Materials	2,010,680	2,010,676	1,700,000	1,700,000	1,557,974	1,751,000
Total Commodities :	2,010,680	2,010,676	1,700,000	1,700,000	1,557,974	1,751,000
79940 Miscell Contractual Services	936,000	926,951	1,000,000	1,111,000	1,110,749	1,030,000
Total Contractuals :	936,000	926,951	1,000,000	1,111,000	1,110,749	1,030,000
84075 Passage Equipment	0	196,395	0	0	179,324	0
*85020 Roads & Road Constr & Maintenance	18,617,620	6,498,550	10,433,500	18,886,100	14,409,645	8,070,476
Total Capital Expenditures :	18,617,620	6,694,945	10,433,500	18,886,100	14,588,969	8,070,476
Total for Fund (268):	21,564,300	9,632,572	13,133,500	21,697,100	17,257,692	10,851,476
Grand Total:	21,564,300	9,632,572	13,133,500	21,697,100	17,257,692	10,851,476

Neutral Site Custody Exchange Fee

Department Purpose

This fund accounts for the $6 fee placed on every civil filing pursuant to 55 ILCS 82/1 et. al. to be disbursed by the County to one or more qualified not-for-profit organizations to support a neutral site custody exchange program.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	44,381	192,000	Charges for Services	183,000
0	0	0	Miscellaneous	129
0	**44,381**	**192,000**	**Total Revenue**	**183,129**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	192,000	Contractuals	183,000
0	**0**	**192,000**	**Total Expenditures**	**183,000**

Use of Cash (129)

Significant Changes

The FY2013 approved budget reflects a slight decline in revenue based on historical trending. All revenue collected is used to pay organizations that provide neutral site exchanges.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8133 Rev-Neut Site Exchng - 8133
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
255-Neutral Site Custody Exchange Fee						
46010 Fees	0	44,381	192,000	192,000	169,414	183,000
48010 Interest	0	0	0	0	219	129
4	0	44,381	192,000	192,000	169,633	183,129
Total for Fund (255):	0	44,381	192,000	192,000	169,633	183,129
Grand Total:	0	44,381	192,000	192,000	169,633	183,129

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8229 Neutral Site Exchng - 8229
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
79940 Miscell Contractual Services	0	0	192,000	192,000	9,125	183,000
Total Contractuals :	0	0	192,000	192,000	9,125	183,000
Total for Fund (255):	0	0	192,000	192,000	9,125	183,000
Grand Total:	0	0	192,000	192,000	9,125	183,000

Probation Services Fee

Department Purpose

Statutorily authorized fees paid by adult and juvenile probationers. Funds provide equipment and services for adult and juvenile probation services.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
2,013	0	0	Intergovernmental	0
1,425,495	1,601,031	1,736,000	Charges for Services	2,002,000
12,339	2,268	2,258	Miscellaneous	930
1,439,847	**1,603,299**	**1,738,258**	**Total Revenue**	**2,002,930**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
74,062	59,333	128,950	Commodities	112,530
1,850,325	1,590,601	1,523,193	Contractuals	1,596,461
36,047	38,710	139,964	Capital Expenditures	65,860
1,960,434	**1,688,644**	**1,792,107**	**Total Expenditures**	**1,774,851**

Use of Cash (228,079)

Significant Changes

The FY2013 approved budget restores previous budget cuts to the treatment line items and provides funding to replace three vehicles at the Juvenile Complex.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8129 Rev-Probation Serv - 8129
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
250-Probation Services Fee						
46755 GPS	0	0	0	0	600	0
46761 Crime Victims Service Fee	20,000	25,302	20,000	20,000	36,293	35,000
46763 Probation Services Operations	0	0	0	0	30,207	225,000
46764 Probation Services - Order of Protections	0	1,361	0	0	6,529	2,000
46765 Probation Service Fees	984,000	1,017,604	1,100,000	1,100,000	1,083,641	1,200,000
46766 Probation - Pretrial	90,000	85,293	86,000	86,000	87,214	90,000
46767 Probation - Conditional Discharge	325,000	307,101	350,000	350,000	273,131	290,000
46768 Probation - Court Supervision	55,000	32,928	35,000	35,000	31,966	35,000
46769 Probation - Conditional Supervision	165,000	131,442	145,000	145,000	114,192	125,000
48010 Interest	7,190	2,058	2,258	2,258	1,473	930
49910 All Other Miscellaneous Revenue	0	210	0	0	262	0
4	1,646,190	1,603,299	1,738,258	1,738,258	1,665,508	2,002,930
Total for Fund (250):	1,646,190	1,603,299	1,738,258	1,738,258	1,665,508	2,002,930
Grand Total:	1,646,190	1,603,299	1,738,258	1,738,258	1,665,508	2,002,930

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8225 Probation Services - 8225
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Personnel Services :	0	0	0	0	0	0
61010 Office Supplies	8,500	1,844	5,000	5,000	4,118	4,000
61020 Computer Supplies	30,000	15,726	53,800	71,300	39,388	56,090
61030 Books Manuals And Periodicals	500	0	500	500	0	200
61040 Operational Supplies	25,000	13,250	25,000	17,500	17,062	19,600
65090 Gasoline	38,880	28,513	34,650	34,650	16,585	32,640
Total Commodities :	102,880	59,333	118,950	128,950	77,153	112,530
71220 Computer Services	15,000	2,707	15,000	15,000	2,876	15,000
71230 Software Maintenance	47,000	23,751	47,000	47,000	36,521	48,325
71450 Mileage Reimbursement	2,000	742	2,000	2,000	1,212	1,000
71500 Trips And Training	16,000	12,002	20,000	20,000	11,736	16,150
71810 Dues And Subscriptions	0	1,914	500	500	687	1,300
71950 Cellular Phones	14,000	10,192	14,000	14,000	9,616	12,000
71960 Data/Telecommunications	1,800	1,591	1,800	1,800	723	1,600
72040 Adult Residential Treatment	200,000	194,699	200,000	222,020	201,270	300,000
72210 Motor Vehicle Maintenance & Repairs	18,000	17,158	18,000	18,000	12,154	18,000
72280 Equipment Maintenance	1,500	1,530	500	500	1,190	1,500
72940 All Other Fees	80,000	108,795	90,000	90,000	109,990	120,000
79920 Transfers Other Funds	1,174,040	1,174,040	929,142	992,373	992,373	938,586
79940 Miscell Contractual Services	63,179	41,480	100,000	100,000	76,383	123,000
Total Contractuals :	1,632,519	1,590,601	1,437,942	1,523,193	1,456,731	1,596,461
83010 Motor Vehicles	0	0	55,584	41,064	41,064	48,260
84030 Computer Equipment	32,000	38,710	98,900	98,900	98,463	17,600
Total Capital Expenditures :	32,000	38,710	154,484	139,964	139,527	65,860
Total for Fund (250):	1,767,399	1,688,644	1,711,376	1,792,107	1,673,411	1,774,851
Grand Total:	1,767,399	1,688,644	1,711,376	1,792,107	1,673,411	1,774,851

Recorder Automation

Department Purpose

The proceeds from this statutorily authorized fee are used to improve the capabilities of the Recorder of Deeds office through the application of new technology.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	16	16	19	5
Part Time	2	2	2	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,235,932	1,137,538	1,166,000	Charges for Services	1,210,860
26,420	8,141	9,726	Miscellaneous	4,172
0	18,750	0	Transfers	0
1,262,352	**1,164,429**	**1,175,726**	**Total Revenue**	**1,215,032**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
511,746	593,315	704,588	Personal Services	724,969
4,345	3,146	8,000	Commodities	8,000
910,934	478,594	591,925	Contractuals	589,928
24,685	0	70,100	Capital Expenditures	51,924
1,451,710	**1,075,055**	**1,374,613**	**Total Expenditures**	**1,374,821**

Use of Cash 159,789

Significant Changes

The FY2013 approved budget reflects a projected volume of 126,000 recordings. The budget also includes the transfer of three unfunded positions from the general fund. These positions will remain unfunded during FY2013.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8182 Rev-Recorder Autom - 8182
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
260-Recorder Automation						
46010 Fees	1,250,000	1,137,538	1,166,000	1,166,000	1,306,097	1,210,860
48010 Interest	18,512	8,141	9,726	9,726	6,238	4,172
49920 Transfers From Other Funds	0	18,750	0	0	6,250	0
4	1,268,512	1,164,429	1,175,726	1,175,726	1,318,585	1,215,032
Total for Fund (260):	1,268,512	1,164,429	1,175,726	1,175,726	1,318,585	1,215,032
Grand Total:	1,268,512	1,164,429	1,175,726	1,175,726	1,318,585	1,215,032

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8268 Recorder Automation - 8268
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	626,647	576,277	640,997	640,997	565,916	661,223
*51120 Part Time Salaries And Wages	14,040	8,766	14,391	14,391	2,608	14,426
*51140 Overtime Salaries And Wages	48,000	0	49,200	49,200	0	49,320
51210 Performance Appraisals	0	7,583	0	0	3,791	0
51220 Vacation payout	0	458	0	0	0	0
51240 Opt Out Premium	1,500	231	0	0	0	0
Total Personnel Services :	690,187	593,315	704,588	704,588	572,315	724,969
61010 Office Supplies	0	0	0	0	134	0
61040 Operational Supplies	8,000	3,146	8,000	8,000	1,899	8,000
Total Commodities :	8,000	3,146	8,000	8,000	2,033	8,000
71220 Computer Services	230,000	161,903	220,000	220,000	198,966	220,000
71430 Tuition Reimbursement	500	0	500	500	0	500
71450 Mileage Reimbursement	300	0	300	300	0	300
71500 Trips And Training	1,500	0	1,500	1,500	0	1,500
72280 Equipment Maintenance	10,000	1,208	9,000	9,000	0	7,650
72840 Temporary Employment Services	30,000	27,500	30,000	30,000	28,800	30,000
73195 Indirect Cost Allocations	35,467	35,467	40,076	40,076	40,076	36,337
74080 H/L/D Employee Benefits	146,055	144,145	150,832	150,832	149,764	147,707
*74100 Retirement Benefits/FICA	52,799	43,726	53,901	53,901	41,928	55,460
*74110 Retirement Benefits/IMRF	78,957	64,163	80,816	80,816	62,304	85,474
79950 All Other Miscellaneous	5,000	482	5,000	5,000	557	5,000
Total Contractuals :	590,578	478,594	591,925	591,925	522,395	589,928
84030 Computer Equipment	32,626	0	60,100	60,100	8,044	41,924
84060 Furniture And Office Equipment	10,000	0	10,000	10,000	0	10,000
Total Capital Expenditures :	42,626	0	70,100	70,100	8,044	51,924
Total for Fund (260):	1,331,391	1,075,055	1,374,613	1,374,613	1,104,787	1,374,821
Grand Total:	1,331,391	1,075,055	1,374,613	1,374,613	1,104,787	1,374,821

Sales Tax For Transportation & Public Safety

Department Purpose

The ¼% Sales Tax for Transportation and Public Safety is one of four funds used for the Division of Transportation construction program, along with the County Bridge Tax, Matching Tax and Motor Fuel Tax. The fund is supported by Lake County's share of the Collar County Empowerment fund which is a general, RTA-imposed, state-collected, ¼% general sales tax, with the amount collected in Lake County returned to the county for transportation 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"(the Plan) and which Plan has been interwoven into the 2012-2017 5-Year proposed Highway Improvement Program which is the guideline for programming of projects and phases. Projects will be individually appropriated by the County Board throughout the year.

A portion of the funds are transferred to the County Highway Tax fund to staff the CFY 2013 implementation of the Plan. A portion of the funds are also used to support the new paratransit program of the county.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
24,738,107	25,786,318	26,300,000	Taxes	27,400,000
4,866,574	3,546,250	7,217,600	Intergovernmental	4,466,200
411,618	177,527	614,200	Miscellaneous	178,753
30,016,299	**29,510,095**	**34,131,800**	**Total Revenue**	**32,044,953**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
110,208	2,481,036	2,412,900	Contractuals	3,403,500
7,028,159	17,906,366	64,940,700	Capital Expenditures	28,641,453
7,138,367	**20,387,402**	**67,353,600**	**Total Expenditures**	**32,044,953**

Use of Cash 0

Significant Changes

In accordance with our capital improvement budget polices, the construction projects budgeted in this fund only includes expenditures covered by FY2013 revenue sources. The remaining projects 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.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8146 Rev-1/4% Sales Tax - 8146
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
269-Sales Tax for Transportation & Public Safety						
41170 1/4% Supplemental Sales Tax	25,499,200	25,786,318	26,300,000	26,300,000	20,758,309	27,400,000
45400 Revenue From Other Government Bodies	3,427,900	3,546,250	2,982,400	7,217,600	1,910,624	4,466,200
48010 Interest	460,000	177,527	614,200	614,200	140,883	178,753
4	29,387,100	29,510,095	29,896,600	34,131,800	22,809,816	32,044,953
Total for Fund (269):	29,387,100	29,510,095	29,896,600	34,131,800	22,809,816	32,044,953
Grand Total:	29,387,100	29,510,095	29,896,600	34,131,800	22,809,816	32,044,953

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8242 1/4% Sales Tax - 8242
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
71150 Consultants	162,900	64,283	108,200	155,900	97,792	110,400
79920 Transfers Other Funds	2,416,753	2,416,753	2,257,000	2,257,000	2,247,506	3,293,100
Total Contractuals :	2,579,653	2,481,036	2,365,200	2,412,900	2,345,298	3,403,500
*85020 Roads & Road Constr & Maintenance	53,229,200	17,906,366	27,993,900	64,940,700	49,706,648	28,641,453
Total Capital Expenditures :	53,229,200	17,906,366	27,993,900	64,940,700	49,706,648	28,641,453
Total for Fund (269):	55,808,853	20,387,402	30,359,100	67,353,600	52,051,946	32,044,953
Grand Total:	55,808,853	20,387,402	30,359,100	67,353,600	52,051,946	32,044,953

Solid Waste Management Tax

Department Purpose

The proceeds from the Solid Waste Management Tax on local landfill operations, or surcharge fees, are placed in this fund. The partial funding of the Landfill Inspection Program conducted by the Lake County Health Department are supported by this fund.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
571,212	188,790	100,000	Charges for Services	200,000
5,858	3,253	3,988	Miscellaneous	1,657
577,070	**192,043**	**103,988**	**Total Revenue**	**201,657**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
2,445,658	188,790	102,000	Contractuals	201,657
2,445,658	**188,790**	**102,000**	**Total Expenditures**	**201,657**

Use of Cash 0

Significant Changes

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

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8191 Rev-Sol Wst Mgt Tax - 8191
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
270-Solid Waste Management Tax						
* 46850 All Other Charges For Services	203,875	188,790	100,000	100,000	182,874	200,000
48010 Interest	7,072	3,253	3,988	3,988	2,469	1,657
4	210,947	192,043	103,988	103,988	185,343	201,657
Total for Fund (270):	210,947	192,043	103,988	103,988	185,343	201,657
Grand Total:	210,947	192,043	103,988	103,988	185,343	201,657

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8312 Solid Waste Mgmt Tax - 8312
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*79920 Transfers Other Funds	203,875	188,790	102,000	102,000	102,000	201,657
Total Contractuals :	203,875	188,790	102,000	102,000	102,000	201,657
Total for Fund (270):	203,875	188,790	102,000	102,000	102,000	201,657
Grand Total:	203,875	188,790	102,000	102,000	102,000	201,657

Tax Sale Automation

Department Purpose

Proceeds from the statutorily authorized $10 fee charged at the annual tax sale are used to fund automation of the Treasurer's Office.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
47,270	35,280	33,000	Taxes	33,000
50,122	28,249	20,836	Miscellaneous	16,938
97,392	**63,529**	**53,836**	**Total Revenue**	**49,938**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	0	Commodities	1,100
35,229	48,819	76,306	Contractuals	128,215
35,229	**48,819**	**76,306**	**Total Expenditures**	**129,315**

Use of Cash 79,377

Significant Changes

The FY2013 approved budget funds a project to digitize microfilm files.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8196 Rev-Tax Sale Auto - 8196
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
266-Tax Sale Automation Fee						
41140 Proceeds Of Tax Sales	44,000	35,280	33,000	33,000	36,150	33,000
48010 Interest	2,330	2,282	1,836	1,836	1,399	938
49910 All Other Miscellaneous Revenue	27,000	25,967	19,000	19,000	25,873	16,000
4	73,330	63,529	53,836	53,836	63,422	49,938
Total for Fund (266):	73,330	63,529	53,836	53,836	63,422	49,938
Grand Total:	73,330	63,529	53,836	53,836	63,422	49,938

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8263 Tax Sale Automation - 8263
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
61040 Operational Supplies	0	0	0	0	0	1,100
Total Commodities :	0	0	0	0	0	1,100
71250 Document Imaging	0	0	0	0	0	65,000
72510 Building Rentals	1,000	0	1,500	1,500	775	1,250
79920 Transfers Other Funds	30,806	30,806	30,806	30,806	0	30,965
79940 Miscell Contractual Services	39,000	18,013	44,000	44,000	27,097	31,000
Total Contractuals :	70,806	48,819	76,306	76,306	27,872	128,215
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (266):	70,806	48,819	76,306	76,306	27,872	129,315
Grand Total:	70,806	48,819	76,306	76,306	27,872	129,315

Vital Records Automation

Department Purpose

This fund was established for the automation, storage and retrieval of vital records in the County Clerk's Office.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	3	3	3	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
84,169	81,093	79,500	Charges for Services	79,500
2,480	543	832	Miscellaneous	243
86,649	**81,636**	**80,332**	**Total Revenue**	**79,743**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
85,489	84,756	89,993	Personal Services	87,563
50,628	62,747	69,442	Contractuals	62,753
136,117	**147,503**	**159,435**	**Total Expenditures**	**150,316**

Use of Cash 70,573

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8200 Rev-Vital Rec Auto - 8200
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
262-Vital Records Automation						
46010 Fees	79,500	81,093	79,500	79,500	78,400	79,500
48010 Interest	1,831	543	832	832	351	243
4	81,331	81,636	80,332	80,332	78,751	79,743
Total for Fund (262):	81,331	81,636	80,332	80,332	78,751	79,743
Grand Total:	81,331	81,636	80,332	80,332	78,751	79,743

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8265 Vital Records Auto - 8265
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	83,957	84,342	87,430	87,430	75,246	86,535
*51140 Overtime Salaries And Wages	800	414	2,563	2,563	1,787	1,028
51240 Opt Out Premium	0	0	0	0	923	0
Total Personnel Services :	84,757	84,756	89,993	89,993	77,956	87,563
Total Commodities :	0	0	0	0	0	0
72140 Unemployment Compensation	405	405	405	405	405	405
72280 Equipment Maintenance	1,245	0	1,315	1,315	0	1,315
73195 Indirect Cost Allocations	6,470	6,470	7,092	7,092	7,092	6,511
74080 H/L/D Employee Benefits	41,174	41,022	43,423	43,423	34,979	37,499
*74100 Retirement Benefits/FICA	6,479	5,960	6,885	6,885	5,437	6,699
*74110 Retirement Benefits/IMRF	9,688	8,890	10,322	10,322	8,039	10,324
Total Contractuals :	65,461	62,747	69,442	69,442	55,952	62,753
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (262):	150,218	147,503	159,435	159,435	133,908	150,316
Grand Total:	150,218	147,503	159,435	159,435	133,908	150,316

Workforce Development Dept Grant

Department Purpose

The Workforce Development Department is the recipient of federal Workforce Investment Act grant funds designed to assist dislocated workers, economically disadvantaged or low-skilled adults, and at-risk youth with training and employment services. In addition, the department manages a county Job Center with services available to county residents and laid-off employees of Lake County businesses. The department also assists Lake County Businesses with retraining incumbent employees in an effort for companies to remain competitive globally.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	24	23	23	0
Part Time	2	1	1	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	0	Intergovernmental	0
5,240,696	6,202,848	6,384,827	Intergovernmental	4,927,276
2,000	1,091	11,782	Miscellaneous	0
41,944	160,108	0	Transfers	0
5,284,640	**6,364,047**	**6,396,609**	**Total Revenue**	**4,927,276**

Expenditures

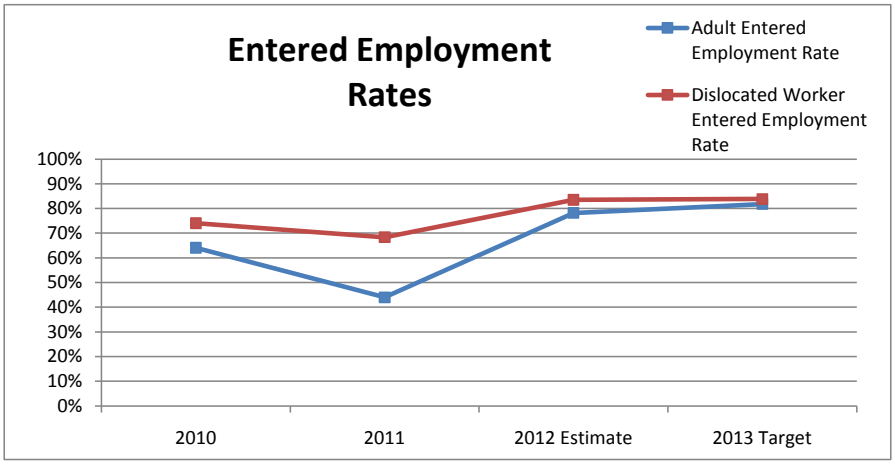
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,512,967	1,355,854	1,605,121	Personal Services	1,549,982
105,426	42,777	59,002	Commodities	49,500
4,320,777	5,235,511	4,721,461	Contractuals	3,302,794
13,173	23,007	11,025	Capital Expenditures	25,000
5,952,343	**6,657,149**	**6,396,609**	**Total Expenditures**	**4,927,276**

Use of Cash 0

Significant Changes

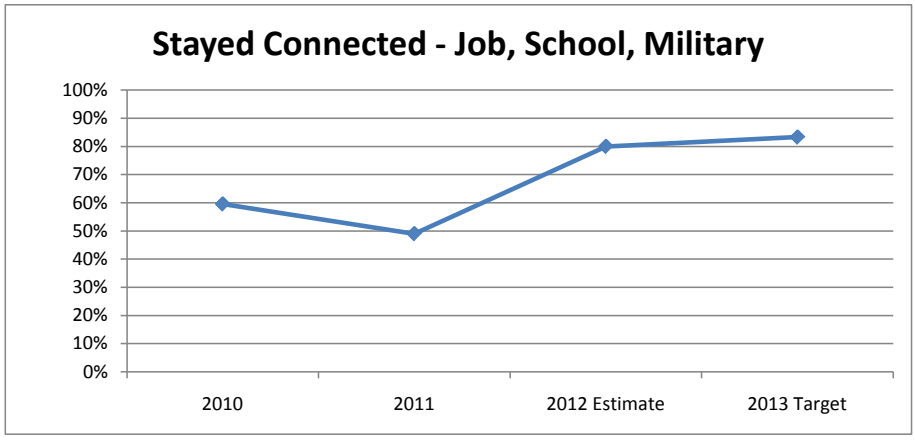
The FY2013 approved budget reflects a revenue decrease from the FY2012 approved grant funds. The budget includes $200,000 for the County Board's Summer Youth program.

Workforce Development



Performance Snapshot…

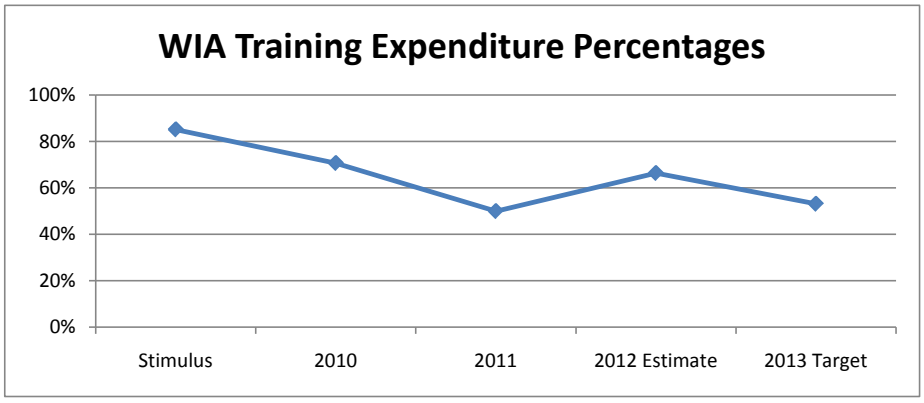
All adult job seekers registered in WDD programs are captured in the DOL mandated performance measures at the time they no longer receive program services. The Entered Employment Rate is a calculation of the percentage of registered adult job seekers who have entered employment during the first quarter following program completion. The performance is reported using the State of Illinois IDES wage records. WDD has an annual benchmark of 77% with a 61. 6% required threshold to meet the adult measure and an 86% with a 68.8% to meet the dislocated worker measure. With one exception, WDD has historically met or exceeded this benchmark.



Performance Snapshot…

One of the goals of the WDD In-School and Out-of-School Youth Programs is to assist the youth with identifying and addressing challenges and barriers into transitioning to employment, additional training and education, or the military. This measure captures the number of youth who at the time of entering the program are not employed, in the military or are enrolled in post secondary education and upon completion of the program have successfully transitioned into a job, military or training at the completion of WIA funded services. WDD has a negotiated benchmark of 58% and a threshold of 41.6% to meet the benchmark; historically WDD met or exceeded the negotiated goal.

Workforce Development



Performance Snapshot…

The priority of service to the long term unemployed, dislocated worker and low skill adult job seeker is a training service in an occupational training program that leads to an industry recognized credential in a high wage, high growth occupation. WDD authorizes individual training accounts to eligible job seekers through a tuition voucher payable to certified training programs. DCEO has established a training expenditure benchmark at 40% of the total available funds each program year and WDD has historically exceeded this benchmark - spending between $1.6 and $2.5 million; targeting a greater percentage of the funds directly to the unemployed.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8203 Rev-Workforce Dev DH - 8203
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
750-Workforce Development						
45332 Grants - County	200,000	0	200,000	200,000	0	200,000
45333 Grants - State	7,065,144	6,202,848	5,060,948	6,184,827	6,347,043	4,727,276
48250 Red Book Deposits	11,782	30	11,782	11,782	0	0
48320 Proceeds From Sale Of Assets	0	61	0	0	0	0
49910 All Other Miscellaneous Revenue	0	1,000	0	0	0	0
49920 Transfers From Other Funds	0	160,108	0	0	0	0
4	7,276,926	6,364,047	5,272,730	6,396,609	6,347,043	4,927,276
Total for Fund (750):	7,276,926	6,364,047	5,272,730	6,396,609	6,347,043	4,927,276
Grand Total:	7,276,926	6,364,047	5,272,730	6,396,609	6,347,043	4,927,276

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8280 Workforce Dev DH - 8280
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	1,408,667	1,318,771	1,361,877	1,414,689	1,296,376	1,348,749
*51120 Part Time Salaries And Wages	209,967	0	190,432	190,432	1	189,779
*51140 Overtime Salaries And Wages	2,000	8,100	0	0	9,235	11,454
51190 Judges Of Election	1,500	0	0	0	0	0
51210 Performance Appraisals	5,665	5,665	0	0	2,835	0
51220 Vacation payout	0	9,682	0	0	10,153	0
51230 Sick Payout	0	10,232	0	0	1	0
51240 Opt Out Premium	0	3,404	0	0	4,270	0
Total Personnel Services :	1,627,799	1,355,854	1,552,309	1,605,121	1,322,871	1,549,982
61010 Office Supplies	15,089	22,952	29,000	29,000	22,561	19,500
61020 Computer Supplies	5,107	479	8,000	8,000	1,817	8,000
61030 Books Manuals And Periodicals	2,000	142	2,000	2,000	0	2,000
61040 Operational Supplies	5,500	0	0	0	772	0
61080 Food and Provisions	0	0	0	0	506	0
63010 Building, Grounds Maintenance Supplies	21,395	19,204	20,002	20,002	271	20,000
65180 Miscellaneous Commodities	0	0	0	0	686	0
Total Commodities :	49,091	42,777	59,002	59,002	26,613	49,500
71120 Interpreters	0	0	0	0	224	0
71230 Software Maintenance	0	6,365	0	0	4,525	0
71430 Tuition Reimbursement	2,400	0	0	0	0	0
71450 Mileage Reimbursement	37,479	18,304	10,000	10,000	10,444	15,000
71500 Trips And Training	0	21,214	40,001	40,001	42,049	40,000
71630 Garbage Disposal	300	117	200	200	200	200
71650 Security Services	37,420	35,937	36,306	36,306	42,154	38,860
71670 Housekeeping	0	5,775	0	0	0	0
71810 Dues And Subscriptions	6,000	8,353	7,000	7,000	11,216	9,000
71820 Dues	0	25	0	0	20,000	0
71840 Publications & Legal Notices	4,126	16	4,126	4,126	1,349	4,126
71920 Electricity	37,000	19,871	37,000	37,000	29,217	37,000
71930 Water And Sewer Charges	480	212	480	480	425	480
71940 Telephone	7,500	4,808	8,400	8,400	1,176	4,000
71950 Cellular Phones	0	0	0	0	334	0
72130 Worker's Compensation Insurance	5,100	5,099	5,100	5,100	0	3,413
72140 Unemployment Compensation	31,000	31,000	31,000	31,000	0	5,902
72250 Bldg & Grounds Maintenance & Repairs	0	0	0	0	10,454	0
72510 Building Rentals	235,880	185,884	190,835	190,835	193,941	190,835
72530 Equipment Rental	8,500	955	5,400	5,400	8,234	11,704
72540 Vehicle Leases	0	137	0	0	0	0
72560 All Other Rentals	0	0	0	0	1,380	0
72610 Transportation/Participants	86,553	183,707	30,000	30,000	59,614	53,200
72640 GED Testing Fee	0	-28,815	0	0	0	0
72680 Client Tuition	2,717,522	3,117,965	1,510,036	2,306,198	2,642,152	1,338,528
72820 Postage	4,600	384	1,200	1,200	612	1,200
72830 Printing Services	9,000	12,347	11,002	11,002	10,516	15,000
72840 Temporary Employment Services	7,000	38,478	0	0	100,905	41,440
73195 Indirect Cost Allocations	164,436	164,436	238,672	238,672	157,734	175,298
74080 H/L/D Employee Benefits	189,128	209,520	233,404	233,404	222,389	279,740
74100 Retirement Benefits/FICA	124,145	100,786	118,843	162,129	97,316	115,718
*74110 Retirement Benefits/IMRF	158,746	130,657	156,208	156,208	120,290	160,368

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8280 Workforce Dev DH - 8280
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
79920 Transfers Other Funds	0	43,750	0	0	18,750	0
*79940 Miscell Contractual Services	1,851,961	799,422	886,206	1,118,112	770,914	659,342
79950 All Other Miscellaneous	75,290	118,802	75,000	88,688	31,181	102,440
Total Contractuals :	5,801,566	5,235,511	3,636,419	4,721,461	4,609,695	3,302,794
84030 Computer Equipment	34,032	23,007	25,000	11,025	0	25,000
Total Capital Expenditures :	34,032	23,007	25,000	11,025	0	25,000
Total for Fund (750):	7,512,488	6,657,149	5,272,730	6,396,609	5,959,179	4,927,276
Grand Total:	7,512,488	6,657,149	5,272,730	6,396,609	5,959,179	4,927,276

Capital Projects

2013 Approved Budget

2008 Bond Construction Projects

Department Purpose

The 2008 Bond Construction Projects Fund is used to account for the new Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building and Lake County Branch Court in Park City projects.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
37,083	142	0	Miscellaneous	0
37,083	**142**	**0**	**Total Revenue**	**0**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
5,372,939	36,000	0	Capital Expenditures	0
5,372,939	**36,000**	**0**	**Total Expenditures**	**0**

Use of Cash 0

Significant Changes

This fund includes the unspent portions of the proceeds from the Series 2008 bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
400-2008 Bond Construction Projects						
48010 Interest	0	142	0	0	1	0
4	0	142	0	0	1	0
Total for Fund (400):	0	142	0	0	1	0
Grand Total:	0	142	0	0	1	0

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Contractuals :	0	0	0	0	0	0
82010 Buildings And Structures	39,496	36,000	0	0	0	0
Total Capital Expenditures :	39,496	36,000	0	0	0	0
Total for Fund (400):	39,496	36,000	0	0	0	0
Grand Total:	39,496	36,000	0	0	0	0

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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
1,669	31,616,095	92,000	Miscellaneous	82,790
1,669	**31,616,095**	**92,000**	**Total Revenue**	**82,790**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	396,080	0	Contractuals	0
0	0	31,132,800	Capital Expenditures	0
0	**396,080**	**31,132,800**	**Total Expenditures**	**0**

Use of Cash (82,790)

Significant Changes

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

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
403-2010A Bond Road Construction Projects						
48010 Interest	0	87,160	92,000	92,000	109,067	82,790
48260 Proceeds from Sale of Bonds	31,410,000	31,410,000	0	0	0	0
48290 Premium On Sale of Bonds	0	118,935	0	0	0	0
4	31,410,000	31,616,095	92,000	92,000	109,067	82,790
Total for Fund (403):	31,410,000	31,616,095	92,000	92,000	109,067	82,790
Grand Total:	31,410,000	31,616,095	92,000	92,000	109,067	82,790

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
71150 Consultants	0	396,080	0	0	0	0
Total Contractuals :	0	396,080	0	0	0	0
85020 Roads & Road Constr & Maintenance	31,410,000	0	0	31,132,800	3,622,569	0
Total Capital Expenditures :	31,410,000	0	0	31,132,800	3,622,569	0
Total for Fund (403):	31,410,000	396,080	0	31,132,800	3,622,569	0
Grand Total:	31,410,000	396,080	0	31,132,800	3,622,569	0

2011A Tax Exempt GO Bonds Road Construction Projects

Department Purpose

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

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	21,834,060	52,200	Miscellaneous	37,345
0	**21,834,060**	**52,200**	**Total Revenue**	**37,345**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	141,998	0	Contractuals	0
0	0	0	Contractuals	0
0	2,382,267	18,701,900	Capital Expenditures	0
0	**2,524,265**	**18,701,900**	**Total Expenditures**	**0**

Use of Cash (37,345)

Significant Changes

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

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
404-2011A Tax Exempt GO Bonds Road Construction Projects						
48010 Interest	0	18,163	52,200	52,200	50,460	37,345
48260 Proceeds from Sale of Bonds	20,000,000	20,000,000	0	0	0	0
48290 Premium On Sale of Bonds	1,815,897	1,815,897	0	0	0	0
4	21,815,897	21,834,060	52,200	52,200	50,460	37,345
Total for Fund (404):	21,815,897	21,834,060	52,200	52,200	50,460	37,345
Grand Total:	21,815,897	21,834,060	52,200	52,200	50,460	37,345

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
71150 Consultants	142,000	141,998	0	0	0	0
71450 Mileage Reimbursement	0	0	0	0	86	0
Total Contractuals :	142,000	141,998	0	0	86	0
85020 Roads & Road Constr & Maintenance	21,673,897	2,382,267	0	18,701,900	12,587,181	0
Total Capital Expenditures :	21,673,897	2,382,267	0	18,701,900	12,587,181	0
Total Debt :	0	0	0	0	0	0
Total for Fund (404):	21,815,897	2,524,265	0	18,701,900	12,587,267	0
Grand Total:	21,815,897	2,524,265	0	18,701,900	12,587,267	0

Debt Service Funds

2013 Approved Budget

GO Refunding Bonds (2005)

Department Purpose

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

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
483,053	482,917	481,520	Transfers	485,330
483,053	**482,917**	**481,520**	**Total Revenue**	**485,330**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
300	425	500	Contractuals	2,500
482,553	482,416	481,520	Debt Services	485,330
482,853	**482,841**	**482,020**	**Total Expenditures**	**487,830**

Use of Cash 2,500

Significant Changes

The FY2013 approved budget includes required debt service for the Series 2005 Bond.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8211 Rev-GO Debt Services - 8211
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
315-2005 GO Refunding Bonds						
* 49920 Transfers From Other Funds	482,917	482,917	481,520	481,520	481,520	485,330
4	482,917	482,917	481,520	481,520	481,520	485,330
Total for Fund (315):	482,917	482,917	481,520	481,520	481,520	485,330
Grand Total:	482,917	482,917	481,520	481,520	481,520	485,330

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*72815 Bank Service Charges	500	425	500	500	300	2,500
Total Contractuals :	500	425	500	500	300	2,500
*90010 Principal Payments	425,000	425,000	440,000	440,000	440,000	460,000
*90020 Interest Payments	57,417	57,416	41,520	41,520	41,520	25,330
Total Debt :	482,417	482,416	481,520	481,520	481,520	485,330
Total for Fund (315):	482,917	482,841	482,020	482,020	481,820	487,830
Grand Total:	482,917	482,841	482,020	482,020	481,820	487,830

GO Bonds (2008)

Department Purpose

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

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
2,726,368	2,750,582	2,761,681	Transfers	2,781,994
2,726,368	**2,750,582**	**2,761,681**	**Total Revenue**	**2,781,994**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
300	425	500	Contractuals	2,500
2,725,369	2,749,581	2,761,682	Debt Services	2,781,994
2,725,669	**2,750,006**	**2,762,182**	**Total Expenditures**	**2,784,494**

Use of Cash 2,500

Significant Changes

The FY2013 approved budget includes required debt service for the Series 2008 Bond.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8211 Rev-GO Debt Services - 8211
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
300-2008 GO Bonds						
* 49920 Transfers From Other Funds	2,750,582	2,750,582	2,761,681	2,761,681	2,761,681	2,781,994
4	2,750,582	2,750,582	2,761,681	2,761,681	2,761,681	2,781,994
Total for Fund (300):	2,750,582	2,750,582	2,761,681	2,761,681	2,761,681	2,781,994
Grand Total:	2,750,582	2,750,582	2,761,681	2,761,681	2,761,681	2,781,994

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*72815 Bank Service Charges	1,000	425	500	500	500	2,500
Total Contractuals :	1,000	425	500	500	500	2,500
*90010 Principal Payments	1,320,000	1,320,000	1,375,000	1,375,000	1,375,000	1,440,000
*90020 Interest Payments	1,429,582	1,429,581	1,386,681	1,386,682	1,386,681	1,341,994
Total Debt :	2,749,582	2,749,581	2,761,681	2,761,682	2,761,681	2,781,994
Total for Fund (300):	2,750,582	2,750,006	2,762,181	2,762,182	2,762,181	2,784,494
Grand Total:	2,750,582	2,750,006	2,762,181	2,762,182	2,762,181	2,784,494

2010A Taxable GO Bonds

Department Purpose

This 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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	641,197	669,100	Intergovernmental	669,100
0	0	700	Miscellaneous	0
0	1,526,753	925,100	Transfers	925,100
0	**2,167,950**	**1,594,900**	**Total Revenue**	**1,594,200**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	1,000	Contractuals	3,500
0	1,526,753	1,593,200	Debt Services	1,593,200
0	**1,526,753**	**1,594,200**	**Total Expenditures**	**1,596,700**

Use of Cash 2,500

Significant Changes

The FY2013 approved budget includes a transfer of funds from the 1/4% Sales Tax for Transportation and Public Safety Fund to pay the principal and interest on the Series 2010 A Bond. Federal interest rebates are deposited in this fund.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 7116 FY2013 Revenue Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
303-2010A Taxable GO Bonds						
45345 Federal Bond Interest Subsidy	641,197	641,197	669,100	669,100	669,075	669,100
48010 Interest	0	0	700	700	0	0
49920 Transfers From Other Funds	1,526,753	1,526,753	925,100	925,100	925,060	925,100
4	2,167,950	2,167,950	1,594,900	1,594,900	1,594,135	1,594,200
Total for Fund (303):	2,167,950	2,167,950	1,594,900	1,594,900	1,594,135	1,594,200
Grand Total:	2,167,950	2,167,950	1,594,900	1,594,900	1,594,135	1,594,200

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*72815 Bank Service Charges	0	0	1,000	1,000	960	3,500
Total Contractuals :	0	0	1,000	1,000	960	3,500
90020 Interest Payments	1,526,753	1,526,753	1,593,200	1,593,200	1,593,134	1,593,200
Total Debt :	1,526,753	1,526,753	1,593,200	1,593,200	1,593,134	1,593,200
Total for Fund (303):	1,526,753	1,526,753	1,594,200	1,594,200	1,594,094	1,596,700
Grand Total:	1,526,753	1,526,753	1,594,200	1,594,200	1,594,094	1,596,700

2011A Tax Exempt GO Bonds

Department Purpose

This 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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	700	Miscellaneous	0
0	495,000	962,200	Transfers	962,200
0	**495,000**	**962,900**	**Total Revenue**	**962,200**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	0	0	Contractuals	3,000
0	494,464	962,200	Debt Services	962,200
0	**494,464**	**962,200**	**Total Expenditures**	**965,200**

Use of Cash 3,000

Significant Changes

The FY2013 approved budget includes a transfer of funds from the 1/4% Sales Tax for Transportation and Public Safety Fund to pay the principal and interest on the Series 2011 A Bond.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8147 Rev-DOT Chall Bonds - 8147
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
304-2011A Tax Exempt GO Bonds						
48010 Interest	0	0	700	700	0	0
49920 Transfers From Other Funds	495,000	495,000	962,200	962,200	962,200	962,200
4	495,000	495,000	962,900	962,900	962,200	962,200
Total for Fund (304):	495,000	495,000	962,900	962,900	962,200	962,200
Grand Total:	495,000	495,000	962,900	962,900	962,200	962,200

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 7117 FY2013 Expense Budget
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*72815 Bank Service Charges	0	0	0	0	428	3,000
Total Contractuals :	0	0	0	0	428	3,000
90020 Interest Payments	495,000	494,464	962,200	962,200	962,200	962,200
Total Debt :	495,000	494,464	962,200	962,200	962,200	962,200
Total for Fund (304):	495,000	494,464	962,200	962,200	962,628	965,200
Grand Total:	495,000	494,464	962,200	962,200	962,628	965,200

Internal Service Funds

2013 Approved Budget

Health, Life & Dental Insurance

Department Purpose

This is an internal service fund for the County's health, life and dental benefit programs. Premium income is received from all County operations to finance health and dental claim payments and associated expenses. The fund covers 2800 employees and retirees. It should be noted that retirees reimburse the County at full cost.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
38,125,270	41,052,860	43,579,506	Miscellaneous	44,809,705
38,125,270	**41,052,860**	**43,579,506**	**Total Revenue**	**44,809,705**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
47,779	84,688	145,000	Personal Services	145,000
36,694,719	40,046,195	43,594,506	Contractuals	45,049,706
36,742,498	**40,130,883**	**43,739,506**	**Total Expenditures**	**45,194,706**

Use of Cash 385,001

Significant Changes

None

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8167 Rev-H-L-D Insurance - 8167
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
510-Health, Life & Dental Insurance						
* 48160 Benefit Reimbursements	5,563,523	6,019,000	5,697,047	5,697,047	6,069,109	5,839,474
* 48170 County H-L-D Cost	31,411,555	29,426,939	32,375,833	32,375,833	28,271,259	33,297,798
* 48180 Employee Cost	5,341,406	5,105,069	5,506,626	5,506,626	4,895,038	5,672,433
49910 All Other Miscellaneous Revenue	0	501,852	0	0	415,187	0
4	42,316,484	41,052,860	43,579,506	43,579,506	39,650,593	44,809,705
Total for Fund (510):	42,316,484	41,052,860	43,579,506	43,579,506	39,650,593	44,809,705
Grand Total:	42,316,484	41,052,860	43,579,506	43,579,506	39,650,593	44,809,705

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8258 H-L-D Insurance - 8258
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
51250 Wellness Initiative	100,000	84,688	100,000	145,000	4,557	145,000
Total Personnel Services :	100,000	84,688	100,000	145,000	4,557	145,000
Total Commodities :	0	0	0	0	0	0
71150 Consultants	116,000	184,186	116,000	116,000	166,000	116,000
71485 HSA Funding	0	0	0	0	153,600	225,000
*74010 Health PPO Premium	20,075,131	19,248,535	20,716,838	20,716,838	20,421,054	21,408,340
*74015 Prescription Drug Premium	6,370,394	6,412,453	6,523,284	6,523,284	6,364,804	6,686,366
74020 Life Premium	428,951	343,001	439,246	439,246	375,000	450,227
74030 Dental Premium	2,340,500	2,185,072	2,396,672	2,396,672	2,396,672	2,456,589
74040 Employee Assistance Plan	88,591	75,450	88,591	88,591	90,000	60,912
74050 Voluntary Insurance	1,217,163	1,251,369	1,338,879	1,338,879	1,304,213	1,372,351
*74060 HMO Premium	11,676,754	10,341,027	11,956,996	11,956,996	11,331,996	12,255,921
74100 Retirement Benefits/FICA	0	-3,264	0	0	0	0
74110 Retirement Benefits/IMRF	0	-4,768	0	0	0	0
79940 Miscell Contractual Services	60,000	11,251	60,000	15,000	8,148	15,000
79950 All Other Miscellaneous	3,000	1,883	3,000	3,000	0	3,000
Total Contractuals :	42,376,484	40,046,195	43,639,506	43,594,506	42,611,487	45,049,706
Total for Fund (510):	42,476,484	40,130,883	43,739,506	43,739,506	42,616,044	45,194,706
Grand Total:	42,476,484	40,130,883	43,739,506	43,739,506	42,616,044	45,194,706

Enterprise Funds

2013 Approved Budget

Public Works

Department Purpose

The Department of Public Works, which is operated as an Enterprise Fund of the County, is responsible for the operation and maintenance of the County's Waterworks and Sewerage System. The System consists of four wastewater treatment facilities, five regional interceptor sewer networks and 12 public water supply systems. The budget includes numerous capital improvement projects on several systems. The County also provides wholesale sewer service to various municipalities on a contractual basis.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	100	100	99	3
Part Time	12	12	3	2

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
876,326	859,567	724,381	Taxes	677,060
162,441	161,684	159,800	Rentals	173,445
121,619	660,162	344,300	Intergovernmental	368,700
41,360,165	38,275,554	40,843,315	Charges for Services	39,050,185
7,390,605	1,696,398	3,685,600	Miscellaneous	408,200
49,911,156	**41,653,365**	**45,757,396**	**Total Revenue**	**40,677,590**

Expenditures

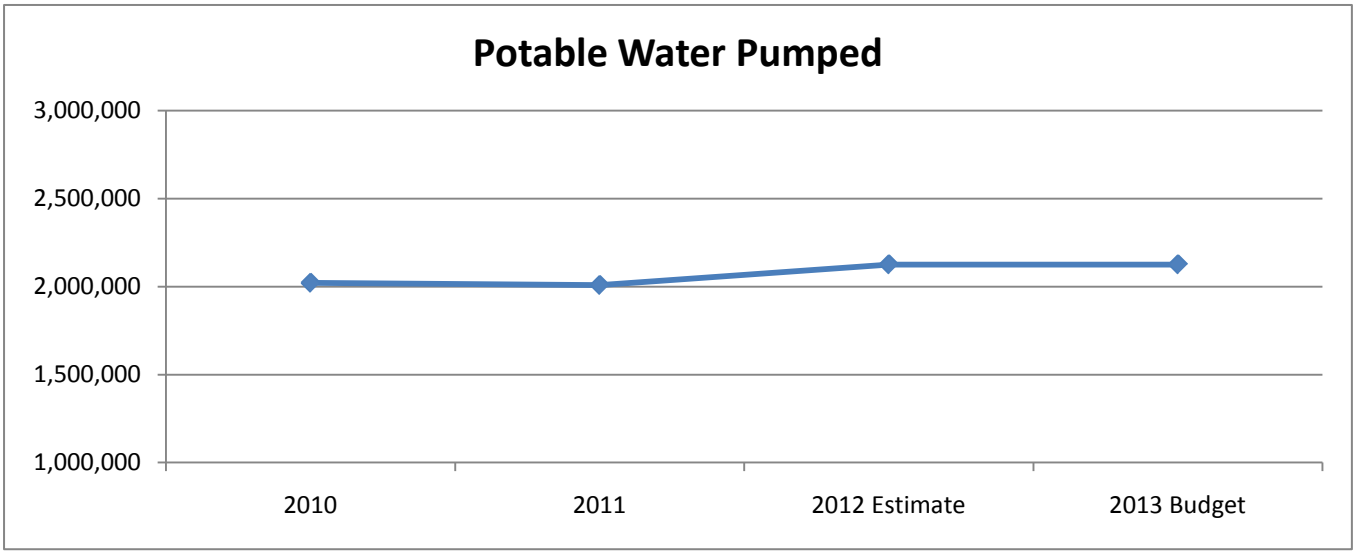
2010 Actual	2011 Actual	2012 ModBud		2013 Approved
6,049,321	5,986,455	6,227,241	Personal Services	6,354,722
1,532,408	1,778,551	2,349,730	Commodities	1,974,616
19,711,758	20,683,998	25,469,060	Contractuals	22,339,959
546,165	449,332	27,502,682	Capital Expenditures	1,149,630
8,823,792	9,850,396	6,895,763	Debt Services	7,342,958
36,663,444	**38,748,732**	**68,444,476**	**Total Expenditures**	**39,161,885**

Use of Cash (1,515,705)

Significant Changes

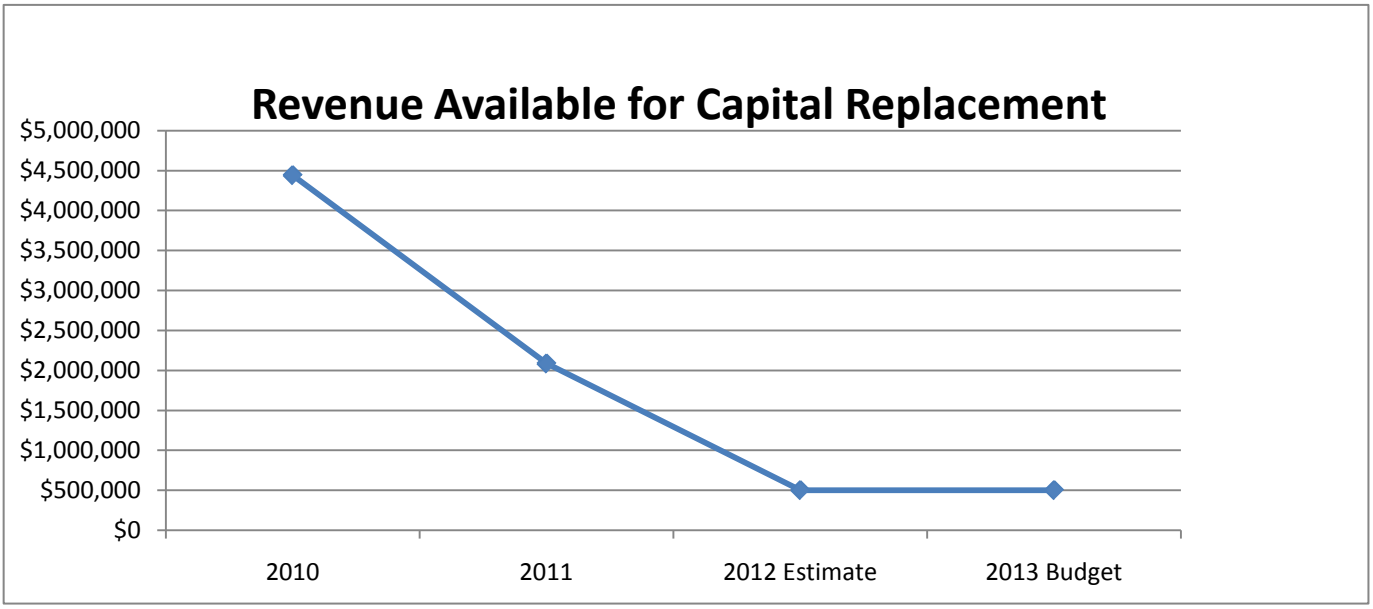
The FY2013 approved budget reflects the elimination of 9 seasonal positions and one vacant maintenance mechanic, along with the refunding of one Engineering Tech position. Also, in accordance with our capital improvement budget polices, the construction projects budgeted in this fund only includes expenditures covered by FY2013 revenue sources. The remaining projects 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.

Public Works



Performance Snapshot…

Flat water usage indicates limited growth and effective water conservation methods.



Performance Snapshot…

Trend indicates diminishing revenue available to fund capital replacement projects.

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8178 Rev-Public Works - 8178
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
610-Public Works						
41100 Property Taxes	13,935	859,567	724,381	724,381	651,267	677,060
44020 Tower Rentals	157,800	159,684	157,800	157,800	170,678	171,445
44030 Other Rentals	2,000	2,000	2,000	2,000	1,000	2,000
45334 Grants - Federal	0	9,771	0	0	0	0
45340 Other Federal Funds	0	213,221	0	0	0	0
45345 Federal Bond Interest Subsidy	423,644	423,644	344,300	344,300	368,898	368,700
45350 Other State Funds	0	13,526	0	0	192,616	0
46150 Penalties	190,000	215,982	190,000	190,000	209,102	190,000
47140 User Charges	39,058,006	37,049,704	39,341,037	39,341,037	38,156,669	37,827,685
47190 Connection Fees	1,831,480	920,267	1,229,878	1,229,878	2,018,695	921,700
47195 FOG- Installation Permit Fee	0	0	0	0	100	0
47196 FOG- Discharge License Fee	0	0	0	0	100	0
47200 Inspection Fees	16,400	14,000	22,400	22,400	15,700	10,800
47210 Lab Test Fees	0	538	0	0	4,218	0
47215 Remediation Services	0	5,108	0	0	89,976	0
47217 Fire Hydrant Flow Testing Fees	0	0	0	0	3,750	0
47220 Revenue from Service Contracts	100,000	69,955	60,000	60,000	154,685	100,000
48010 Interest	500,000	1,307,352	1,086,700	1,086,700	419,473	332,000
48121 Capital Imrovement Charge	0	275,000	2,500,000	2,500,000	3,003,174	0
48290 Premium On Sale of Bonds	0	34,606	0	0	0	0
48320 Proceeds From Sale Of Assets	15,000	38,689	15,000	15,000	34,201	15,000
48330 Vending Machines Commissions	500	275	0	0	0	0
49910 All Other Miscellaneous Revenue	63,050	40,476	83,900	83,900	26,608	61,200
4	42,371,815	41,653,365	45,757,396	45,757,396	45,520,910	40,677,590
Total for Fund (610):	42,371,815	41,653,365	45,757,396	45,757,396	45,520,910	40,677,590
Grand Total:	42,371,815	41,653,365	45,757,396	45,757,396	45,520,910	40,677,590

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8288 Public Works - 8288
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*51110 Regular Salaries And Wages	5,693,615	5,434,111	5,698,903	5,698,903	5,473,907	5,825,609
*51120 Part Time Salaries And Wages	31,368	25,287	32,152	32,152	29,500	33,036
51140 Overtime Salaries And Wages	505,714	497,221	496,186	496,186	494,251	496,077
51210 Performance Appraisals	0	13,537	0	0	3,685	0
51220 Vacation payout	0	5,467	0	0	17,293	0
51230 Sick Payout	0	4,774	0	0	20,960	0
51240 Opt Out Premium	0	6,058	0	0	6,519	0
Total Personnel Services :	6,230,697	5,986,455	6,227,241	6,227,241	6,046,115	6,354,722
61010 Office Supplies	34,150	39,838	33,950	33,950	23,227	35,800
61020 Computer Supplies	6,800	7,427	7,200	7,200	6,043	7,650
61030 Books Manuals And Periodicals	5,000	1,920	5,500	5,500	1,753	5,550
61040 Operational Supplies	216,350	27,189	218,950	218,950	19,573	129,000
*61060 Clothing And Uniforms	31,220	27,960	32,420	32,420	38,706	38,304
61090 Printing and Photographic Supplies	2,300	1,352	7,300	7,300	7,428	4,300
61100 Communication Supplies	3,300	2,102	3,315	3,315	2,858	2,315
62010 Medical Supplies	8,800	6,453	8,187	8,187	7,496	6,850
63010 Building, Grounds Maintenance Supplies	163,150	122,048	134,700	184,700	174,456	133,200
63020 Cleaning Supplies	6,075	7,800	6,080	6,080	8,186	9,750
63040 Housekeeping Supplies	20,100	25,529	23,600	23,600	19,521	26,650
65010 Chemical Supplies	332,825	263,656	305,978	355,978	322,291	331,386
65020 Laboratory Supplies	85,300	100,353	92,025	142,025	100,545	99,550
65050 Engineering Supplies	1,000	870	1,000	1,000	789	1,000
65060 Sign And Safety Supplies	15,500	40,805	18,200	18,200	39,650	25,115
65070 Automotive Parts	37,400	53,260	36,150	36,150	33,281	37,750
65090 Gasoline	82,361	110,026	84,725	134,725	119,846	111,600
65100 Diesel Fuel	47,206	82,072	57,219	107,219	84,701	86,600
65110 Lubricants	10,400	12,207	7,400	7,400	18,518	12,100
65115 Heating Fuel	4,800	13,841	7,300	7,300	9,481	12,000
65130 Small Tools	17,140	29,300	15,175	15,175	41,891	19,850
65135 Hardware Supplies	250	3,848	900	900	1,433	3,500
65140 Electrical Parts	265,020	273,417	183,152	383,152	334,599	289,350
65150 Plumbing Supplies	252,950	169,242	242,213	242,213	211,790	269,850
65160 Paints, Solvents and Related Supplies	6,300	14,198	8,200	8,200	14,978	9,200
65170 Mechanical Parts and Supplies	139,967	319,943	148,591	348,591	330,036	251,096
65175 Meter Parts and Supplies	6,500	13,818	4,500	4,500	11,153	9,000
65180 Miscellaneous Commodities	6,500	8,077	5,800	5,800	7,685	6,300
Total Commodities :	1,808,664	1,778,551	1,699,730	2,349,730	1,991,914	1,974,616
71110 Auditing And Accounting	68,453	35,312	50,000	50,000	126,759	105,000
71140 Legal Services	150,000	130,548	150,000	150,000	107,656	150,000
71150 Consultants	14,350	115,301	10,000	10,000	81,806	65,000
71170 Engineering Services	4,035,066	188,335	2,215,000	3,652,395	2,146,947	50,000
71180 Architectural Services	1,128	0	0	0	0	0
71190 Financial Services	70,919	70,888	20,000	20,000	7,372	20,000
71200 Bank & Trust Services	53,000	66,067	53,000	53,000	73,135	75,000
71220 Computer Services	0	0	0	0	608	0
71230 Software Maintenance	75,825	58,356	78,100	78,100	68,896	68,500
71310 Laboratory Fees	179,200	138,485	154,580	154,580	141,498	188,030
71430 Tuition Reimbursement	2,500	3,467	4,750	4,750	3,381	3,750
71450 Mileage Reimbursement	600	411	600	600	719	1,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8288 Public Works - 8288
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
71500 Trips And Training	69,300	39,394	65,850	65,850	63,183	83,850
71610 Pest Control	5,250	3,608	5,250	5,250	4,449	5,550
71620 Laundry And Cleaning	6,500	6,642	6,500	6,500	6,564	7,500
71630 Garbage Disposal	32,750	26,526	45,000	45,000	41,500	31,500
71640 Bio Hazard Waste Disposal	4,000	0	4,000	4,000	2,740	4,000
71650 Security Services	11,578	14,440	17,338	17,338	13,670	16,800
71660 Biosolids Management Services	394,750	370,793	480,480	480,480	632,446	569,220
71810 Dues And Subscriptions	23,050	16,703	23,550	23,550	10,594	24,550
71840 Publications & Legal Notices	1,000	0	0	0	0	1,000
71910 Gas For Heating	305,600	260,332	261,390	261,390	200,630	268,200
71920 Electricity	1,937,300	1,778,766	2,007,400	2,007,400	1,369,264	1,750,400
71930 Water And Sewer Charges	2,800	3,767	3,300	3,300	4,886	4,100
71940 Telephone	69,000	43,561	42,840	42,840	48,172	44,300
*71950 Cellular Phones	31,600	30,864	30,215	30,215	31,865	34,419
71960 Data/Telecommunications	73,300	78,756	81,950	81,950	86,802	78,500
71970 Courier Services	5,600	1,937	3,450	3,450	2,400	4,050
72140 Unemployment Compensation	12,960	12,960	12,960	12,960	12,960	12,960
72170 Liability And Work Comp Insurance	467,136	467,136	467,136	467,136	467,136	467,136
72210 Motor Vehicle Maintenance & Repairs	123,200	120,059	122,481	122,481	115,845	120,000
72240 Radio Equipment Maintenance & Repair	750	282	1,000	1,000	0	1,000
72260 Office Equip Maintenance And Repairs	11,700	4,904	7,200	7,200	3,329	8,400
72280 Equipment Maintenance	141,598	220,379	136,870	136,870	157,356	144,700
72290 Building and Storage Bins Maintenance & Repairs	131,100	52,238	102,100	122,484	91,670	115,850
72300 Levee, Ground Pavement Maintenance & Repairs	295,482	260,969	282,460	282,460	271,952	293,100
72310 Transmission and Distribution Mains Maintenance & Repairs	44,500	51,152	56,650	56,650	58,707	80,100
72320 Water Storage Tank, Reservoir and Towers Maintenance & Repairs	120,611	9,280	29,650	29,650	18,013	36,300
72330 Wells Maintenance & Repairs	64,730	28,757	86,850	86,850	160,641	80,200
72340 Trunk and Lateral Sewer Maintenance & Repairs	82,500	24,920	93,000	93,000	14,953	72,500
72350 Lift Stations/Pumping Stations Maintenance & Repairs	41,000	6,200	0	0	32,212	0
72360 Retention Lagoons Maintenance & Repairs	2,000	0	2,000	2,000	0	0
72380 Interceptor Sewers Maintenance & Repairs	88,000	2,854	87,900	87,900	0	75,000
72410 All Other Maintenance And Repairs	0	400	0	0	0	0
72420 Levee Maintenance & Repairs	0	5,250	0	0	0	0
72530 Equipment Rental	23,000	15,860	20,500	20,500	18,349	34,300
72560 All Other Rentals	165,000	166,154	165,000	165,000	165,000	165,500
72820 Postage	70,000	73,546	70,000	70,000	77,711	75,000
72830 Printing Services	16,437	12,492	15,000	15,000	18,742	15,000
72840 Temporary Employment Services	23,000	20,790	0	0	20,183	30,000
73110 Wholesale Water Purchase	4,420,000	4,176,863	4,559,000	4,559,000	4,378,239	4,738,000
73120 Wholesale Sewerage Treatment	8,436,624	7,848,919	8,172,700	8,172,700	7,977,869	8,179,000
73150 Meter Reading Services	91,980	88,609	91,987	91,987	95,984	91,987
73160 Surveying and Mapping Services	20,000	12,279	20,000	20,000	11,857	20,000
73170 Testing and Inspections Services	48,535	20,033	49,110	49,110	31,743	48,700
73190 Bad Debt Expense	100,000	-414	50,000	50,000	0	10,000
73195 Indirect Cost Allocations	885,467	885,467	817,118	817,118	817,118	888,458
*74080 H/L/D Employee Benefits	1,400,194	1,359,317	1,446,736	1,446,736	1,301,001	1,499,930
*74100 Retirement Benefits/FICA	477,367	445,300	476,376	476,376	449,018	486,135
*74110 Retirement Benefits/IMRF	713,864	667,535	714,254	714,254	674,550	749,223

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8288 Public Works - 8288
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
76010 Revenue Bond Issue Costs	0	106,254	0	0	0	0
79940 Miscell Contractual Services	40,000	19,277	30,000	30,000	6,984	23,000
*79950 All Other Miscellaneous	10,870	14,718	10,700	10,700	4,762	124,261
Total Contractuals :	26,194,024	20,683,998	24,011,281	25,469,060	22,731,826	22,339,959
81020 Right Of Way And Easements	0	0	0	0	12,000	0
82020 Building Improvements	0	691	0	0	0	0
83010 Motor Vehicles	51,242	0	383,500	383,500	200,440	0
84010 Construction & Maintenance Equipment	0	0	4,000	4,000	160,199	0
84020 Radios & Electronic Equipment	0	6,780	0	0	673	0
84030 Computer Equipment	22,900	13,696	56,292	56,292	17,564	51,930
84040 Computer System Software	123,275	8,000	260,400	310,818	324,161	3,690
84050 Laboratory Equipment	29,978	8,565	38,300	38,300	18,428	11,800
84055 Safety Equipment	55,660	3,628	18,000	18,000	0	35,790
84060 Furniture And Office Equipment	32,000	14,985	15,450	15,450	17,803	25,300
84070 Engineering Equipment	1,000	0	1,000	1,000	0	9,700
84080 Meters	217,487	157,496	245,613	245,613	264,977	121,420
84090 Fire Hydrants	138,000	38,226	120,000	120,000	27,408	120,000
84100 Miscellaneous Equipment	40,000	1,620	225,000	225,000	209,680	10,000
85010 Water/Wastewater Facility Construction	16,026,877	12,367	4,815,000	18,222,220	19,225,841	0
85020 Roads & Road Constr & Maintenance	0	0	0	0	7,500	0
85030 Sewer Interceptor Contracts	7,320,000	0	450,000	7,269,156	0	0
85060 Facility Improvements - non capitalizable	550,000	183,278	451,000	593,333	289,634	760,000
Total Capital Expenditures :	24,608,419	449,332	7,083,555	27,502,682	20,776,308	1,149,630
90010 Principal Payments	3,810,000	0	3,230,000	3,230,000	3,230,000	2,485,453
90020 Interest Payments	3,369,377	3,213,132	3,065,763	3,065,763	1,390,175	4,257,505
91010 Depreciation Extension Improvements	600,000	0	600,000	600,000	0	600,000
91020 Depreciation Expense	0	6,637,264	0	0	0	0
Total Debt :	7,779,377	9,850,396	6,895,763	6,895,763	4,620,175	7,342,958
Total for Fund (610):	66,621,181	38,748,732	45,917,570	68,444,476	56,166,338	39,161,885
Grand Total:	66,621,181	38,748,732	45,917,570	68,444,476	56,166,338	39,161,885

Special Service Areas

2013 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.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
49,947	49,916	50,000	Taxes	50,000
937	191	292	Miscellaneous	59
50,884	**50,107**	**50,292**	**Total Revenue**	**50,059**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
2,048	11,232	6,700	Commodities	6,700
36,508	104,568	43,300	Contractuals	43,300
38,556	**115,800**	**50,000**	**Total Expenditures**	**50,000**

Use of Cash (59)

Significant Changes

None

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8159 Rev-SSA 8 Loon Lakes - 8159
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
272-Special Service Area #8 Loon Lake						
41100 Property Taxes	50,000	49,916	50,000	50,000	49,501	50,000
41110 Prior Year Property Taxes	0	0	0	0	40	0
48010 Interest	560	191	292	292	90	59
4	50,560	50,107	50,292	50,292	49,631	50,059
Total for Fund (272):	50,560	50,107	50,292	50,292	49,631	50,059
Grand Total:	50,560	50,107	50,292	50,292	49,631	50,059

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8276 SSA 8 Loon Lakes - 8276
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
61010 Office Supplies	200	200	200	200	200	200
61040 Operational Supplies	8,473	8,473	5,000	5,000	215	5,000
65090 Gasoline	2,559	2,559	1,500	1,500	1,940	1,500
Total Commodities :	11,232	11,232	6,700	6,700	2,355	6,700
71500 Trips And Training	0	453	0	0	236	0
71810 Dues And Subscriptions	242	242	200	200	0	200
72110 Liability Insurance	3,500	5,226	3,500	3,500	2,342	3,500
72130 Worker's Compensation Insurance	7,785	7,785	4,400	4,400	5,769	4,400
72210 Motor Vehicle Maintenance & Repairs	0	0	0	0	936	0
72280 Equipment Maintenance	2,138	5,771	2,000	2,000	839	2,000
72840 Temporary Employment Services	72,322	60,914	15,000	15,000	14,230	15,000
72940 All Other Fees	0	615	0	0	0	0
79940 Miscell Contractual Services	18,382	18,382	18,000	18,000	6,310	18,000
79950 All Other Miscellaneous	200	5,180	200	200	5,601	200
Total Contractuals :	104,569	104,568	43,300	43,300	36,263	43,300
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (272):	115,801	115,800	50,000	50,000	38,618	50,000
Grand Total:	115,801	115,800	50,000	50,000	38,618	50,000

Special Service Area #10 North Hills

Department Purpose

This SSA provides funds for the repayment of bonds for construction of North Hills area sewer system. The final payment is in 2016.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
77,593	71,939	71,481	Taxes	71,481
968	72	195	Miscellaneous	56
78,561	**72,011**	**71,676**	**Total Revenue**	**71,537**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
175	350	350	Contractuals	350
79,844	81,623	78,233	Debt Services	78,233
80,019	**81,973**	**78,583**	**Total Expenditures**	**78,583**

Use of Cash 7,046

Significant Changes

None

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8185 Rev-SSA 10 N Hills - 8185
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
340-Special Svc Area #10 North Hills						
41100 Property Taxes	78,233	71,939	71,481	71,481	72,096	71,481
48010 Interest	606	72	195	195	97	56
4	78,839	72,011	71,676	71,676	72,193	71,537
Total for Fund (340):	78,839	72,011	71,676	71,676	72,193	71,537
Grand Total:	78,839	72,011	71,676	71,676	72,193	71,537

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8314 SSA 10 North Hills - 8314
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*72815 Bank Service Charges	350	350	350	350	350	350
Total Contractuals :	350	350	350	350	350	350
*90010 Principal Payments	60,000	60,000	60,000	60,000	60,000	60,000
*90020 Interest Payments	21,623	21,623	18,233	18,233	18,233	18,233
Total Debt :	81,623	81,623	78,233	78,233	78,233	78,233
Total for Fund (340):	81,973	81,973	78,583	78,583	78,583	78,583
Grand Total:	81,973	81,973	78,583	78,583	78,583	78,583

Special Service Area #12 The Woods of Ivanhoe

Department Purpose

This SSA was created for the Woods of Ivanhoe to provide funding for maintenance of the private streets in the community. Current SSA expires in 2019.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
26,100	21,500	21,500	Taxes	21,500
270	69	87	Miscellaneous	46
26,370	**21,569**	**21,587**	**Total Revenue**	**21,546**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	32,688	21,500	Contractuals	21,546
0	**32,688**	**21,500**	**Total Expenditures**	**21,546**

Use of Cash 0

Significant Changes

None

Lake County Revenue Budget Comparison
Report by Management Center
For Budget Years 2011 2012 2013

Worksheet : 8186 Rev-SSA 12 Ivanhoe - 8186
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
276-Special Service Area #12 The Woods of Ivanhoe						
41100 Property Taxes	21,500	21,500	21,500	21,500	21,236	21,500
48010 Interest	111	69	87	87	70	46
4	21,611	21,569	21,587	21,587	21,306	21,546
Total for Fund (276):	21,611	21,569	21,587	21,587	21,306	21,546
Grand Total:	21,611	21,569	21,587	21,587	21,306	21,546

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8316 SSA 12 Ivanhoe - 8316
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
*79950 All Other Miscellaneous	47,600	32,688	21,500	21,500	14,192	21,546
Total Contractuals :	47,600	32,688	21,500	21,500	14,192	21,546
Total for Fund (276):	47,600	32,688	21,500	21,500	14,192	21,546
Grand Total:	47,600	32,688	21,500	21,500	14,192	21,546

Special Service Area #13 Tax Exempt 2007A

Department Purpose

This SSA was established to provide funds for the construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda. The proceeds will be used to pay off the bonds issued by the County Board in December 2007.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
126,413	127,015	128,000	Taxes	128,000
803	239	389	Miscellaneous	155
127,216	**127,254**	**128,389**	**Total Revenue**	**128,155**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
0	184	1,000	Contractuals	0
126,318	126,318	126,318	Debt Services	126,318
126,318	**126,502**	**127,318**	**Total Expenditures**	**126,318**

Use of Cash (1,837)

Significant Changes

None

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8209 Rev-SSA 13 Tax Exemp - 8209
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction Proceeds						
41100 Property Taxes	128,000	127,015	128,000	128,000	121,086	128,000
48010 Interest	689	239	389	389	234	155
4	128,689	127,254	128,389	128,389	121,320	128,155
Total for Fund (350):	128,689	127,254	128,389	128,389	121,320	128,155
Grand Total:	128,689	127,254	128,389	128,389	121,320	128,155

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8321 SSA 13 Tax Exempt A - 8321
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
72815 Bank Service Charges	1,000	184	1,000	1,000	0	0
Total Contractuals :	1,000	184	1,000	1,000	0	0
*90020 Interest Payments	126,318	126,318	126,318	126,318	126,318	126,318
Total Debt :	126,318	126,318	126,318	126,318	126,318	126,318
Total for Fund (350):	127,318	126,502	127,318	127,318	126,318	126,318
Grand Total:	127,318	126,502	127,318	127,318	126,318	126,318

Special Service Area #13 Taxable 2007B

Department Purpose

This SSA was established to provide funds for the construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda. The proceeds will be used to pay off the bonds issued by the County Board in December 2007.

Personnel

	Budget 2011	Budget 2012	Budget 2013	Unfunded 2013
Full Time	0	0	0	0
Part Time	0	0	0	0

Revenue

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
131,572	130,985	132,000	Taxes	132,000
731	66	0	Miscellaneous	0
132,303	**131,051**	**132,000**	**Total Revenue**	**132,000**

Expenditures

2010 Actual	2011 Actual	2012 ModBud		2013 Approved
130,324	130,024	130,418	Debt Services	130,480
130,324	**130,024**	**130,418**	**Total Expenditures**	**130,480**

Use of Cash (1,520)

Significant Changes

None

Lake County Revenue Budget Comparison Report by Management Center For Budget Years 2011 2012 2013

Worksheet : 8210 Rev-SSA 13 Taxable B - 8210
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Recognized Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Recognized	County Board Approved 2013
352-Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction Proceeds						
41100 Property Taxes	132,000	130,985	132,000	132,000	124,870	132,000
48010 Interest	0	66	0	0	4	0
4	132,000	131,051	132,000	132,000	124,874	132,000
Total for Fund (352):	132,000	131,051	132,000	132,000	124,874	132,000
Grand Total:	132,000	131,051	132,000	132,000	124,874	132,000

Lake County Expense Budget Comparison Report
by Management Center

Worksheet : 8322 SSA 13 Taxable B - 8322
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2011	Expended Amount 2011	Adopted Budget 2012	Modified Budget 2012	Y-T-D Obligations	County Board Approved 2013
Total Contractuals :	0	0	0	0	0	0
*90010 Principal Payments	98,000	98,000	104,000	104,000	104,000	110,000
*90020 Interest Payments	32,024	32,024	26,418	26,418	26,418	20,480
Total Debt :	130,024	130,024	130,418	130,418	130,418	130,480
Total for Fund (352):	130,024	130,024	130,418	130,418	130,418	130,480
Grand Total:	130,024	130,024	130,418	130,418	130,418	130,480

Glossary And Acronyms

2013 Approved Budget

GLOSSARY OF TERMS

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

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

Expanded Program: Additional resources added to a program already in existence.

Expended Amount: The amount of dollars expended within a given fiscal year.

Expenses: Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.

FACE-IT: An innovative community-based, family focused residential treatment program designed for delinquent youth that strives to help meet the basic needs of troubled youths and families in order to enable them to function productively within society, be self-sufficient, and obtain a sense of dignity and self-worth without criminal behavior.

Financial & Administrative (F&A) Committee: Responsible for overseeing the annual budget and appropriations, all personnel actions, wages and job classifications, benefits, employee relations, risk management, communications, solid waste management tax, county property, capital improvements, central printing and postage.

Fiscal Year: A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.

Fund: An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.

Governmental Accounting Standards Board (GASB): Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Fund: A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.

General Obligation (GO) Bonds: Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.

General Operating Expense (GOE): A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.

Generally Accepted Accounting Principles (GAAP): Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.

Government Funds: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.

Health & Community Services (HCS) Committee: Responsible for policy issues related to the Lake County Health Department, Tuberculosis Clinic, Regional Superintendent of Schools, Veteran's Assistance Commission, Winchester House and Workforce Development departments. Committee

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

Health Department Fund: A major governmental fund that accounts for resources legally restricted to supporting expenditures for the health department related programs.

HOME Investment Partnership Program (HOME): Provides funds for down payment and/or closing cost assistance for homebuyers, the construction or rehabilitation of single or multi-family housing units, along with other types of housing assistance. This is principally for low and moderate income residents or for special needs housing.

Illinois Municipal Retirement Fund (IMRF): A special revenue fund established to account for employer contributions to IMRF.

Interest: Interest income on County funds invested.

Intergovernmental: Funds exchanged between federal, stand and/or other local government sources.

Internal Service Fund: Fund used to account for goods or services given to one department by another on a cost reimbursement basis.

Joint Committee: Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.

Lake County Strategic Plan: Specified goals/objectives established by the county board and identified as highest priorities.

Law & Judicial (L&J) Committee: Responsible for budgetary matters of probation services fee, court automation fee, court documentation fee and oversight of the Emergency Telephone System Board (911).

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed the County.

Major Fund: Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund in considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Modified Budget: The Adopted Budget plus any modifications (e.g. grant awards, authorizations to spend dollars from fund balance, etc.) adopted by the County Board within the fiscal year.

Planning, Building and Zoning (PBZ) Committee: Responsible for land use planning, comprehensive planning, building and zoning issues and Northern Illinois Planning Commission matters.

Program: On-going services that are regularly provided to residents and business or to internal customers either by employees or by contract.

Property Tax Extension Limitation Law (PTELL) Regulation that limits increases in property tax extensions for non-home rule taxing districts.

Property Taxes: Funds levied on real property according to the property's valuation and tax rate.

Proprietary Funds: The classification used to account for a County's ongoing organizations and activities

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

Public Works & Transportation (PWT) Committee: Responsible for policy issues of the Public Works Department and the Division of Transportation. Members of this committee are further responsible for a number of local and regional agencies and taxing bodies.

Recognized Amount: The amount of revenue received within a given fiscal year.

Reserve Fund: A portion of a fund restricted for a specific purpose.

Revenue: Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue, Records & Legislation (RRL) Committee: Responsible for policy issues of the Board of Review, Chief County Assessment Office, County Clerk, Recorder of Deeds and Treasurer departments. It drafts and recommends legislative positions to be taken by the County Board and coordinates with local, state and federal governing bodies.

Rules Committee: Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary.

Special Revenue Fund: Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.

Special Service Area: Special taxing districts used to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties within the special service area.

Status-Quo Budget: A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.

Stormwater Management Commission (SMC) Fund: A fund established to account for the special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on stormwater drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the stormwater management plan.

Stormwater Infrastructure Repair Fund (SIRF): A fund established to support infrastructure repairs for the County's stormwater management system.

Supportive Housing Program (SHP): Assists homeless individuals and families through a Continuum of Care Homeless Assistance grant. The SHP program provides funds for acquisition, rehabilitation, leasing, supportive services, operating and administrative costs of transitional housing programs for the homeless and permanent housing for homeless persons with disabilities.

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax levied for each $100 of assessed valuation.

Truth-In Taxation: An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent (5%).

Tuberculosis Clinic Fund: A fund established to account for the cost of care and treatment of persons afflicted with tuberculosis.

Unfunded Position A position which remains authorized within the department, but is not funded in the current budget and therefore cannot be filled.

Veteran's Assistance Fund: A fund established to account for the cost of providing assistance to indigent war veterans and their families.

Winchester House Fund: A fund established to account for the operations of the County's skilled nursing facility.

Y-T-D Obligations: The total amount of expenses plus encumbrances as of the date of the report.

LIST OF ACRONYMS

ADDI: American Dream Downpayment Initative
ADT : Average Daily Traffic
AHP : Affordable Housing Program
ARRA : American Recovery and Reinvestment Act

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
HIV: Human Immunodeficiency Virus
HLD: Health, Life, and Dental
HMIS: Homeless Management Information System
HUD: Housing and Urban Development

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

JCAHO: Joint Commission on the Accreditation of Healthcare Organizations

L&J: Law & Judicial Committee

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

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

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

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

PW: Public Works
PWT: Public Works & Transportation Committee

ROI: Return On Investment
RRL: Revenue, Records & Legislation Committee
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