

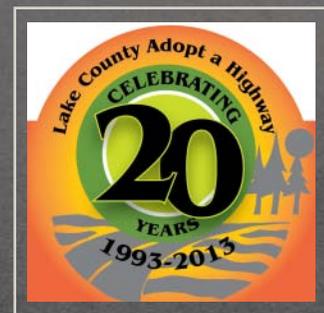
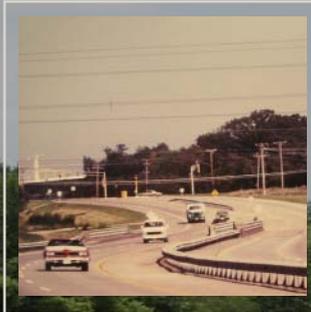


*\*Approved*

# 2014 ANNUAL BUDGET

Lake County, Illinois

Celebrating 100 Years of the Division of Transportation





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lake  
Illinois**

For the Fiscal Year Beginning

**December 1, 2012**

*Tim Firastovic*

President

*Jeffrey R. Egan*

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, 2012. 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 FY2014 to GFOA to determine its eligibility for another award.

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# *Transmittal Letter*

*2014 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, Finance and Administrative Services

Re: Fiscal Year 2014 Budget Letter of Transmittal

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We are pleased to present the FY2014 Adopted Budget. The FY2014 budget totals \$488,266,487. This includes all funds, including enterprise funds and special purpose funds. At \$488.3 million, the budget has been held flat for the past three years and is \$10 million less than the budget from five years ago. The proposed budget reflects the reality that while the economy has largely recovered from the significant declines of previous years, the recovery has slowed. While stable, revenues are less than they were prior to the recession. Adjusting to the economic realities, the budget reflects 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 be a concern for the County budget. This budget reflects several years of lost revenue due to State action, including the entire portion of the inheritance tax (lost in 2012). In addition, the County budget is reduced due to the State's shifting of a portion of the Personal Property Replacement Tax (PPRT) to fund State expenditures, also in 2012. Additionally, a State grant that has covered a portion of the cost of election judges was eliminated last year and has not been restored.

In addition to the loss of revenue, a significant concern from the State is the recent creation of an election commission. The law is being challenged in court and could have a significant budgetary impact. The funding for the commission is not included in the budget recommendation.

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. Through the competitive procurement process, the County has identified contract savings estimated at \$850,000 annually for key service contracts including: janitorial services, entry screening and security services, and copier leasing. In addition, the County awarded new unit

## Values

### **Fiscal Responsibility**

Uphold fiscal integrity, make performance-driven decisions based on long-term impacts, manage priorities and maintain sustainable and prudent financial operations. This includes: a balanced budget, strong reserves, and AAA financial rating, with a commitment to transparency, honesty, reliability and accountability for all our actions.

### **Exceptional Service**

Deliver cost-effective, efficient and high quality services, placing a high value on professionalism, responsiveness and courtesy.

### **Leadership**

Provide leadership in communicating, interacting and cooperating with residents, businesses, other governments, and stakeholders leading to innovative regional collaboration and improved quality of life throughout Lake County. Pursue opportunities for increased efficiency and cost savings by collaborating with other government entities.

### **Environmental Stewardship**

Promote and encourage environmental sustainability.

price contracts for commodities including medical supplies and painting of fire hydrants and copy paper which averaged a savings of 14 percent per unit price. Simultaneously, the County is exploring opportunities for joint purchasing and shared services with other government bodies to further reduce costs or increase efficiencies.

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 has resulted in a \$500,000 savings in the energy budget compared to 2013 budget. At \$4.4 million, this is a reduction of \$2 million over the past three years.

Lake County is continuing its long-term trend of reducing risk claims and seeing only moderate health insurance increases. The budgeted line item for risk claims is once again reduced by \$250,000 through aggressive claim management and sound risk prevention strategies. Additionally, health insurance is well below national averages, increasing at just 4.2% due in part to the County's wellness programs. On average, over the past ten years, the County has seen annual increases of 5% compared to an industry average of 10%.

The County recognizes 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. This budget also continues the long-standing practice of protecting the County's physical infrastructure through funding needs, as identified in the facility assessment.

While most services performed by the County are mandated by State statutes, the County does consider funding requests for new or expanded programs. This year, departments requested over \$3 million of new or expanded programs. After careful review, approximately half are recommended for funding. Of those recommended, there is less than \$1 million of on-going expense to the property tax operating funds, as many of these requests are one-time expenditures funded from dedicated revenue sources.

New program requests are analyzed and prioritized with the County's Strategic Plan in mind. Funding is most likely to be allocated to those initiatives that further the County's strategic goals. When reviewing these requests, the priorities of the Board as set in the Strategic Plan serve as critical guidelines. This includes not just the goals themselves, but also the values and priorities expressed in the strategic plan. The Board Strategic plan includes four overarching goals:

- **[Enhance Economic Opportunities](#)** - Foster balanced growth and a diverse economy to provide living wage jobs, housing, and economic opportunities.
- **[Promote a Sustainable Environment](#)** - Preserve the health of our natural resources and our drinking water through the widespread use of sustainable and environmental management practices, effective storm water management and the enhancement and rehabilitation of lakes, wetlands and other fragile ecological systems.
- **[Build Healthy and Resilient Communities](#)** - Maintain well-being of residents, focusing on the availability of accessible health services for families, the aging population, and other populations in need.

- [Provide Public Safety](#) - Enhance the safety of residents through an integrated criminal justice system, including law enforcement and other programs that reduce crime, recidivism, family violence and substance abuse.
- [Reduce Congestion and Improve Transportation in Lake County](#) - Promote development of State, County, and municipal transportation systems that provide for efficient, flexible and uncongested movement through an integrated network of road, rail, public transit, and non-motorized (bicycle, pedestrian) modes of travel.

Examples of new requests recommended for funding, and the connection to Board priorities, include:

Efficiencies:

- A new medical assistant position to perform certain medical services currently performed by psychiatrists, allowing for more effective use of staff resources to provide critical services
- Investments in mobile technology for probation officers to allow immediate access to information in the field
- Implementation of electronic medical records at Winchester House for more efficient charting
- Capital improvements in the jail that will allow for double bunking, increasing jail capacity in a cost effective way

Shared Services:

- An increase in funding for the Watershed Grant Program that fosters shared efforts and shared costs in drainage improvements
- The purchase of shared lab management software that can meet the needs of both Public Works and the Health Department
- A donation to the Air-One helicopter, giving the County access to a shared resource at a fraction of the full cost of this resource

Prevention:

- An increase from a part-time to full-time social worker position in the Public Defender's office to provide access to services intended to reduce future recidivism
- An additional investigator for the Children's Advocacy Center to assist victims and law enforcement officers with the unique and sensitive investigations handled by the CAC.

Sustainability:

- The addition of a full time sustainability coordinator in the County Administrators office in support of sustainable practices.

The full list of new program requests is included in the Budget Summary section of this document.

While the examples above highlight particular budget decisions, the strategic plan informs decisions during the budget process and throughout the year. In order to turn these broad goals into concrete action, strategies have been developed under each of these goals, these strategies then lead to identifiable and measurable actions. Four times a year on a quarterly basis cross-functional teams, including operational departments and staff from the administrators office and budget analysts, meet to update progress on these goals. Twice a year detailed updates are provided to the Board as well as published to the County's website. The most recent update is available on the County's

website. Including budget staff in this process helps ensure the connection between the budget review process and the strategic plan. The full strategic plan is available on the County's website at [www.lakecountyil.gov/strategicplan](http://www.lakecountyil.gov/strategicplan).

While the annual budget appropriation totals \$488.3 million, it should be noted that actual County expenditures will be significantly less, totaling \$410.4 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.

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 Budget Process and Policies section. 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.

### Appropriations Analysis of All County Funds

The following chart shows the FY2014 Approved Budget compared to the FY2013 and FY2012 Approved Budgets.

<b>Fund Type</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
Property Tax - Operating	316,726,654	320,921,271	331,080,657
Property Tax - Capital	12,799,500	12,381,837	12,568,234
Special Revenue	62,417,015	61,268,786	55,161,706
Capital	0	0	0
Debt Service	5,800,601	5,834,224	5,862,934
Internal Service	43,739,506	45,194,706	46,624,471
Enterprise	45,917,570	39,161,885	36,551,643
Special Service Areas	407,819	406,927	416,842
	<u>\$487,808,665</u>	<u>\$485,169,636</u>	<u>\$488,266,487</u>

### Debt Service

There was no new debt issued during 2013, though a Series 2013A issuance is scheduled for November 2013. The principal balance of the bond issues outstanding at the end of FY2013 will total \$81,055,000. This includes:

- \$480,000 for the 2005 general obligation bonds for the Radio System Improvements, which has its final maturity on May 1, 2014;
- \$29,165,000 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 2014 for the four bond issues total \$5,852,368. This includes:

- \$488,640 for the 2005 GO bonds;
- \$2,808,394 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 2013 Equalized Assessed Value of the county for FY2014 levy determination is estimated at \$23,384,219,104. This estimate is a 5% decline compared to the prior year actual EAV. This decrease continues four years of decline (1.04% decrease in 2009, 4.93% decrease in 2010, 6.88% decrease in 2011, and 8.38% decrease in 2012). The “truth in taxation” calculation for the property tax funds results in a 1.84% overall increase compared to the current extension. This increase is the combination of both the CPI growth on existing property as well as new property appearing on the tax rolls for the first time. The increase on existing property is 1.7%, while new property represents 0.14%. The impact on a \$200,000 home is approximately \$4.27 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 FY2014 is \$151,529,740. 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 County’s Corporate Capital Improvement Program is funded by two revenue sources – an annual contribution included in the operating budget and the sweep of additional dollars available from the previous year’s budget available after the funding of all required reserves. The FY2014 approved budget includes only a portion of the standard allocation of \$1.2 million from the corporate fund for capital improvements. However, this is balanced with a significant sweep of \$17.3 million, ensuring sufficient funding for the County’s important capital needs and other one-time expenses. Significant projects for 2014 include:

- An investment of \$5 million towards the replacement of the radio system used by the County’s public safety and service organizations
- Funding of \$105,000 for a large capacity color printer for the print shop that will allow in-sourcing of certain print jobs that are currently outsourced
- \$1.8 million of funding for facility assessment projects to maintain the County’s building infrastructure
- \$200,000 for security camera improvements to improve the safety of both employees and visitors to County buildings
- \$369,000 to address flooding issues along the Skokie River in North Chicago
- \$500,000 for infrastructure upgrades to the County’s 911 facility

A full list of projects and a more complete description of this program is provided in the Capital Improvements section of this document.

## **Budget Document**

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, this budget document provides background information about Lake County, as well as financial and statistical information regarding the FY2014 budget. The budget document is organized into sections based on the type of information. In the County Profile section, readers can learn about Lake County demographics and taxing districts. The Budget Process and Policies section identifies the Board approved budget policies, which are reviewed annually, budget process and calendar, as well as budgeting practices.

For readers that are interested in the financial aspects of the budget, the Budget Summary section has several exhibits that provide the details using charts and summaries. It is important to remember that the County's budget is developed by fund. Therefore, 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 more detail. Pie charts showing total revenue/expense by category and tax levy by fund are also included. This helps the reader understand which revenues and expenses are the main drivers of the budget and how much levy is required to fund several services offered by the County. Discussion of major revenues including property taxes and other revenue categories such as sales and other taxes or intergovernmental revenue are also included to help the reader develop a thorough understanding of the County's revenues. For readers interested in the financial health of the organization, a schedule for reserve requirements, fund balances and estimated reserves is provided. Finally, personnel changes and position count history is also available in this section.

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 FY2014 budget are included for each department and are organized by fund type.

Following this information, a separate section for capital improvements identifies projects that are not acted upon in the budget but are approved by a separate emergency appropriation approved by the County Board in conjunction with the annual budget.

Lastly, for those readers that are not familiar with particular acronyms or terms used in the budget document, a glossary of terms and list of acronyms can be found at the end of the book.

## **Budget Hearings**

Lake County operates on a December through November fiscal year, so the FY2014 budget became effective on December 1, 2013. The Board reviewed the FY2014 recommended budget at Special Call meetings on October 15 and October 16, and adopted the budget at the County Board meeting on Tuesday, November 12.

## **Recognition**

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. The FY2014 Adopted Budget continues to conform to the GFOA program requirements, and the Finance Department will submit the Adopted FY2014 budget to GFOA to determine eligibility for another award.

The preparation of and presentation of this budget information takes the cooperation of a number of County staff. 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 Anita Patel, Chris Creighton, Sabrina Cotta and Patrice Sutton Burger in the Finance Department.

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.lakecountyl.gov/finance/budgetdocsandstatements](http://www.lakecountyl.gov/finance/budgetdocsandstatements).*

# *County Profile*

*2014 Approved Budget*

## 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 has a total area of 1,389 square miles, 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.

<b>Taxing District</b>	<b>Quantity</b>
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.

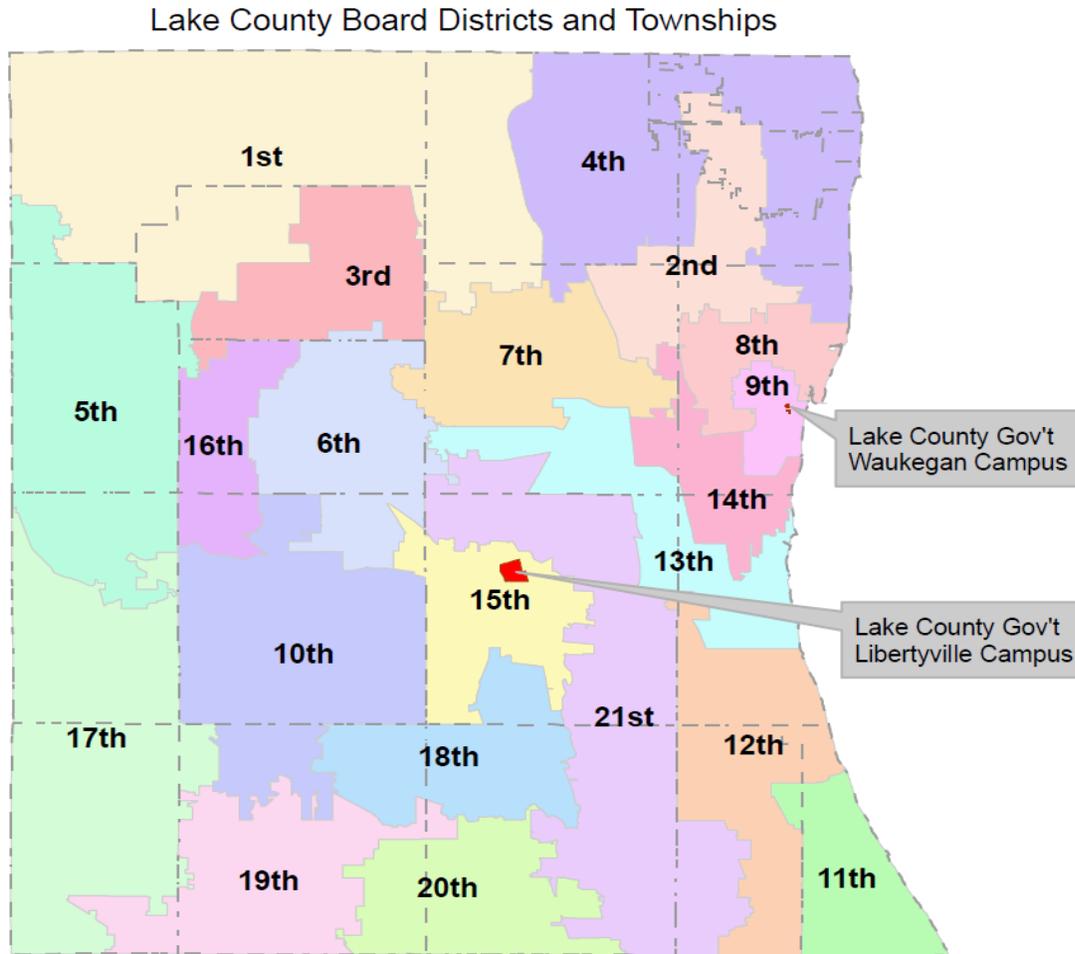
Lake County was created by the Illinois legislature in 1839 and operates under a County Board form of government. The first County seat was located in Libertyville, known as Independence Grove at the time. In 1841 county residents voted to move the county government to Little Fort, now Waukegan.

Lake County is home to the largest military installation in Illinois and the Navy's only recruit training center, the Naval Station Great Lakes. Each year approximately 38,000 men and women complete Navy Boot camp on the installation and more than 13,000 students attend the initial and advance training offered on the installation for various Navy jobs.

Lake County is also home to many recreational areas including the Illinois Beach State Park; North Point Marina, the largest marina on the Great Lakes; the Volo Bog State Natural Area and the Chain O'Lakes State Park. The County is also home to many amusement sites including Six Flags in Gurnee, the Genesee Theatre located in Waukegan, Ravinia Festival in Highland Park and Volo Auto Museum in the Village of Volo.

The Forest Preserves, such as Half Day Woods, Independence Groove and Van Patten Woods, located through the County offer recreational opportunities for all and are home to the popular Des Plaines River Trail. Popular with hikers, bicyclists, cross country skiers, equestrians and snowmobilers, the trail spans the entire length of Lake County for 31 miles and winds through 12 forest preserves.

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. The County is composed of 26 departments and whether addressing traffic congestion, balancing growth, providing elderly care or promoting healthy and safe communities, every elected official, department and employee specializes in providing customer service to the residents of Lake County.

### **Economic Condition and Outlook**

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 and its comparison to the State of Illinois is provided in the following table.

<b>People Quick Facts</b>	<b>Lake County</b>	<b>Illinois</b>
Population, 2012 estimate	702,120	12,875,255
Population, 2010	703,462	12,830,632
Persons under 5 years, percent, 2012	6.3%	6.3%
Persons under 18 years, percent, 2012	26.3%	23.8%
Persons 65 years and over, percent, 2012	11.3%	13.2%
Female persons, percent, 2012	50.1%	50.9%
White alone, percent, 2012 (a)	83.0%	77.9%
Black or African American alone, percent, 2012 (a)	7.3%	14.8%
American Indian and Alaska Native alone, percent, 2012 (a)	0.9%	0.6%
Asian alone, percent, 2012 (a)	6.8%	5.0%
Native Hawaiian and Other Pacific Islander alone, percent, 2012 (a)	0.1%	0.1%
Two or More Races, percent, 2012	1.9%	1.7%
Hispanic or Latino, percent, 2012 (b)	20.5%	16.3%
White alone, not Hispanic or Latino, percent, 2012	64.4%	63.0%
Living in same house 1 year & over, percent, 2007-2011	88.0%	86.7%
High school graduate or higher, percent of persons age 25+, 2007-2011	88.6%	86.6%
Bachelor's degree or higher, percent of persons age 25+, 2007-2011	41.5%	30.7%
Veterans, 2007-2011	36,977	770,388
Housing units, 2011	261,147	5,297,318
Homeownership rate, 2007-2011	77.6%	68.7%
Housing units in multi-unit structures, percent, 2007-2011	19.4%	32.9%
Median value of owner-occupied housing units, 2007-2011	\$280,900	\$198,500
Per capita money income in the past 12 months (2011 dollars), 2007-2011	\$38,512	\$29,376
Median household income, 2007-2011	\$79,666	\$56,576
Persons below poverty level, percent, 2007-2011	8.2%	13.1%
<b>Geography Quick Facts</b>	<b>Lake County</b>	<b>Illinois</b>
Land area in square miles, 2010	443.67	55,518.93
Persons per square mile, 2010	1,585.6	231.1

(a) Includes persons reporting only one race

(b) Hispanics may be of any race, so also are included in applicable race categories

**Source: US Census Bureau State & County QuickFacts**

- 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 leading employers are listed in the following table and include several Fortune 500 headquarters. This information includes both the employer and the industry type.

<b>Employer</b>	<b>Industry Type</b>
Abbott Laboratories*	Pharmaceutical Manufacturing
Acco USA, Inc	Partitions and Fixtures
Aon Hewitt	Human Resource consultants
Baxter International*	Physicians & Surgeons Equipment and Supplies
Capital Retail Services, Inc	Building Maintenance Services
CDW Corporation*	Computer and Equipment Dealers
College of Lake County	Community College
Discover Financial Services*	Holding Companies (Bank)
Eastek Holdings LLC	Holding Companies (Bank)
Echo, Incorporated	Lawn and Garden Equipment
Highland Park Hospital	Hospital
Hospira	Drug Manufacturer
HSBC Finance Corp	Financial Advisory Services
LaCosta Facility Support Services	Building Maintenance Services
Medline	Medical Equipment and Supplies Manufacturing
Mondelez International*	Snack Food Processing
Northwester Lake Forest Hospital	Hospital
Phosphate Resource Partners Limited Partnership	Phosphatic fertilizers
Quill Corp	Office Supplies
Rexam CP Inc	Industrial and Personal Service Paper
Siemens Industry Inc	Environmental Controls
Solo Cup	Plastic and Rubber Product Manufacturing
Takeda Pharmaceuticals North	Pharmaceutical Products Wholesale
Trustmark Mutual Holding Co.	Insurance
Veterans Health Administration	Hospital
Vista Health System	Hospital
W.W. Grainger*	Electrical Apparatus and Equipment
Walgreen Co*	Pharmacies
Waukegan Community Unit School District 60	Elementary and Secondary Schools

Source: Lake County Partners Report as of September 9, 2013

\* Denotes Fortune 500 Company Headquarters Location within Lake County

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

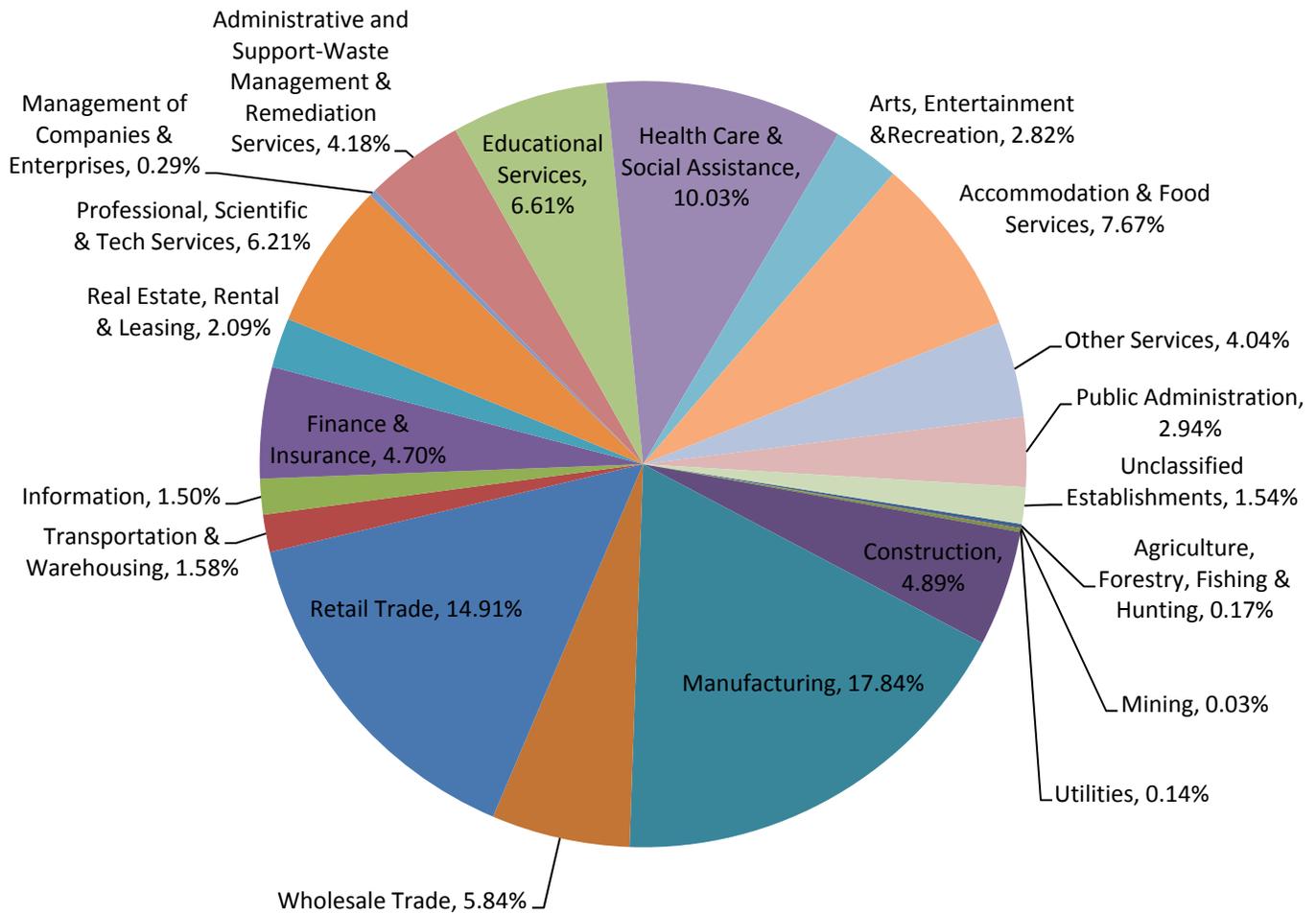
<b>Rank</b>	<b>Taxpayer</b>	<b>Type of Business</b>
1	Abbott Laboratories	Pharmaceuticals - Hospital Supplies
2	The Mills Corporation	Retail Outlet Mall
3	Discover Properties LLC	Real Estate Brokerage
4	Midwest Family Housing LLC	Real Estate Development
5	Walmart Stores Inc.	Discount Department Store
6	Arden Realty Inc	Real Estate Landlord
7	Scott Dassing	

Rank	Taxpayer	Type of Business
8	Van Vlissingen & Company	Real Estate Developers
9	Property Tax Services Co.	Amusements
10	HP Woodland Falls II Inc	Real Estate Development

Source: 2012 Lake County Comprehensive Annual Financial Report

Lake County residents are employed in a wide variety of industries. Below is a chart displaying the industries and the percentage of employees in Lake County employed within the industry.

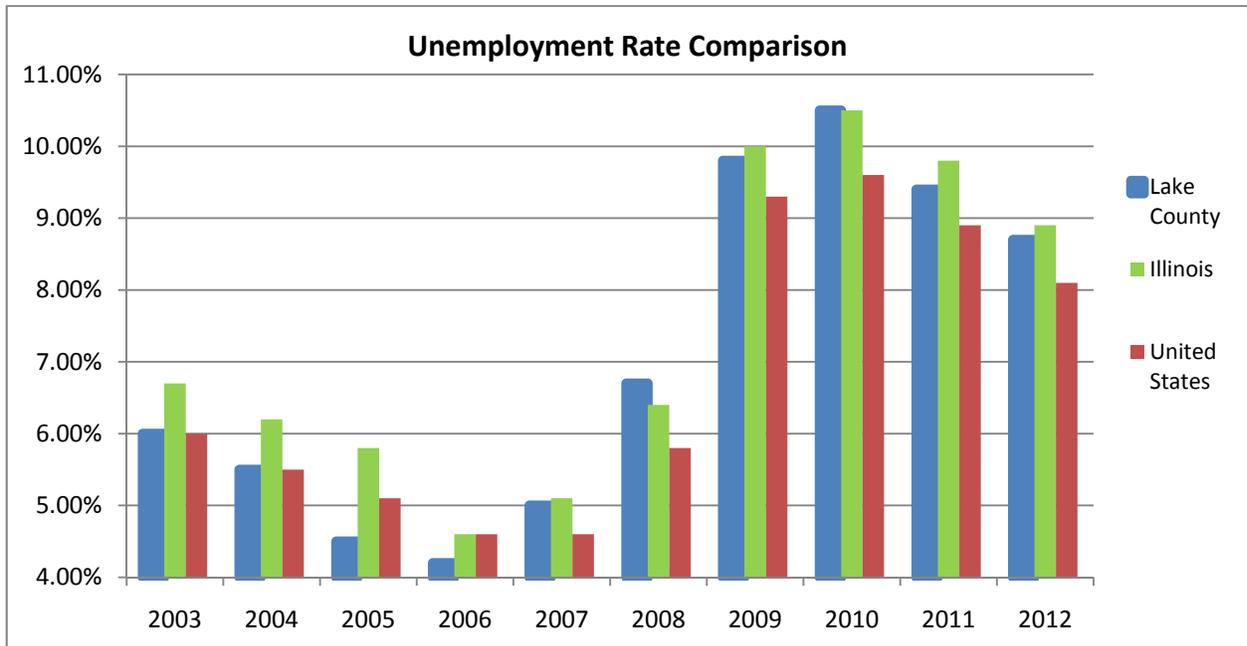
### Percent of Employment in Lake County



Source: Lake County Partners as of September 9th, 2013

- Unemployment Trends

The County's unemployment rate as compared to the state and national average are shown below. After peaking in 2010, it has since declined to 8.9% the end of 2012.



Source: Illinois Department of Employment Security

# *Budget Process and Policies*

*2014 Approved Budget*

# The Budget Process



## County Board

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

*The County Board also adopts a strategic plan that guides policy and budget decisions.*

## County Departments

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

## You

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

## Budget Process

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

## County Administrator/ Finance & Administration

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

*We Balance Our  
Budget Every Year*



## Lake County 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 capital projects in the General Fund and an emergency appropriation of budget dollars for projects that span multiple fiscal years. Emergency appropriations may also be necessary to fund capital projects through the use of fund balance or a bond issuance. The budget may also be modified through “line item transfers.” By County Board rules, the appropriate standing committees approve intra-fund line item (account) transfers in excess of \$50,000 across account class (personnel services, commodities, contractual, capital outlay and debt service). The County Administrator or the Director of Finance & Administrative Services must approve line item transfers under \$50,000.

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 and external factors (e.g., economy, State mandates) for the upcoming year. The policies are presented to the Board for review and discussion in April and then 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 (FAS) Department by early July. Each budget is analyzed by the budget analysts in FAS with the departments. Each department then meets with the County Administrator’s Office prior to a recommended budget being presented to the standing committees of the County Board in October. The final recommended budget is submitted to the Board for approval in November.

While the budget preparation process is important, the budget function continues throughout the year. FAS budget analysts review the budget vs. actual performance throughout the year with each department to monitor the budget, adjust operations where appropriate, and assist with transfers or emergency appropriation approvals when necessary.

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 120 days of the end of the current fiscal period (except for interest and taxes, which are 60 days, and certain Winchester House, Health Department, and other County reimbursable grants, for which available is defined as 270 days). An extended recognition period is used for certain funds due to the nature of the grant reimbursement schedules. Expenditures are recorded when the related fund liability is incurred, except for the unmaturing 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 2014

*Tuesday, April 30 and Wednesday May 1, 2013*  
Review of FY 2014 Budget Policies by Standing Committees

*Wednesday, May 8, 2013*  
Review of FY 2014 Budget Policies by Financial and Administrative Committee

*Tuesday, May 14, 2013*  
Adoption of FY 2014 Budget Policies

*Tuesday, May 21 2013*  
Distribution of Budget Packages to Departments

*Friday, June 28, 2013*  
Completed new program request forms due in Finance and Administrative Services (FAS)

*Friday, July 5, 2013*  
Completed Budgets due in Finance and Administrative Services (FAS)

*July 15 – August 30, 2013*  
Budget Reviews with Individual Departments

*Friday, October 4, 2013* *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 15, 2013*  
JOINT Planning, Building, & Zoning and Financial & Administrative Committees (Special Call)

*Tuesday, October 15, 2013*  
JOINT Law & Judicial and Financial & Administrative Committees (Special Call)

*Tuesday, October 15, 2013*  
JOINT Health & Community Services and Financial & Administrative Committees (Special Call)

*Wednesday, October 16, 2013*  
JOINT Revenue, Records, & Legislation and Financial & Administrative Committees (Special Call)

*Wednesday, October 16, 2013*  
JOINT Public Works & Transportation and Financial & Administrative Committees (Special Call)

*Wednesday, October 16, 2013*  
Financial & Administrative Committee (Special Call)

*Friday, October 18, 2013*  
Budget Placed on File

*Wednesday, November 6, 2013*  
Financial & Administrative Committee: Final recommended actions to County Board, if needed

*Tuesday, November 12, 2013* *Regular County Board Meeting*  
For the purpose of adopting the Budget, Appropriation, and Levy Ordinance

## FY2014 BUDGET AND FINANCE POLICIES

### I. GENERAL POLICY DIRECTIVES

#### A. Operating Budget Policies

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

#### B. Revenue Policies

1. The County will try to maintain 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. Total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation.
4. The County will not use debt for current operations.
5. The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will continue full disclosure on every financial report and bond prospectus.

## **E. Accounting, Auditing and Financial Reporting Policies**

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

## **II. BUDGET SUBMITTAL POLICIES**

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

- A. A *status quo* budget, defined as no new positions or programs, shall be submitted by departments.
- B. New or expanded programs may be included in the budget request as a separate package when funded by new sources of funds or a commensurate reduction of existing operations.
- C. New or expanded programs must be included in the budget request as a separate package when no funding source is identified and will be evaluated against County-wide priorities and available resources.
- D. County Board Members may submit new or expanded programs for consideration. Departmental staff will be available to assist in writing the requests. These requests will be presented to the Board for consideration without staff recommendation.
- E. Department Heads are encouraged to review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the department and any alternative to refilling the vacant position.

## **III. BUDGET POLICIES BY FUND TYPE**

### **A. Property Tax Funds (Excluding Special Service Areas)**

1. The Illinois Property Tax Extension Limitation Law limits the amount of total property tax that can be levied by the County Board. In complying with the law, the levy for each fund shall be based upon an evaluation of its fiscal health; non-tax revenues; opportunities for non-tax revenue growth; level of planned expenditures; and cash requirements. Thus, departmental budget requests submitted in compliance with these policies may be subject to adjustment and/or reduction in order to satisfy levy determinations.
2. For all Property Tax Funds, the total of all unallocated fund balances is to be maintained in an amount equal to 1.5 months of cash flow needed for operations based on the current fiscal year budget plus an amount equal to 15% of the total of all Property Tax Fund's current fiscal year budget/appropriation. Except that the 15% requirement does not apply to the FICA, IMRF and the Risk Management &

Liability Insurance Fund. The reserve funds may be used only in accordance with the Reserve Fund Balance Policy below. Each year, following the completion of the audit, amounts available beyond these and other designated reserves shall be swept and used for projects identified in the annual capital improvement program or other one-time expenses.

3. In addition to adequately budgeting for all planned expenditures, the annual budget shall include an undesignated contingency within the General Operating Expense budget. This undesignated contingency shall not be less than \$250,000 for personnel related costs and \$300,000 of non-personnel related costs.
4. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Submittal Policies (Section II.C). Renewals of state or federal grants shall receive the closest possible scrutiny.
5. If program funding from any non-County sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated. Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars. As part of the budget process, departments shall be prepared to respond to changes in State funding or general revenue loss due to cuts in State payments.
6. New grants: During the course of any fiscal year, any Department intending to pursue a new grant (i.e., one that was *not* awarded in the previous fiscal year) shall acquire approval from the standing committee and the F&A Committee (or the County Board if so required by the agency) to *apply* for such grant prior to application if the grant requires a direct County match. Renewal of grants awarded during the previous fiscal year or those that are for less than \$10,000 *and* do not require a County match do not need prior approval. If the deadline to apply for any grant does not allow sufficient time for prior approval the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify the Department of Finance & Administrative Services of grant applications that require an indirect, or in-kind, match.
7. All Departments, including those that report to a Board or Commission separate from the County Board, will comply with all County administrative policies unless specific exclusions are granted annually by the Financial and Administrative Committee or except as provided by State law, including the Lake County Health Department and the Stormwater Management Commission. These include, but are not limited to; the County's Investment Policy, Travel Reimbursement Policies, Employee Policies and Procedures and the Purchasing Ordinance.
8. Capital Outlay: Corporate Fund departments shall identify all capital items, quantities and costs in their budget submission. Capital items under the dollar threshold established in the annual budget instructions and capital expenditures funded with grant revenue shall remain budgeted in department accounts. All items over the dollar threshold established in the annual budget instructions and all computer or computer-related purchases of any amount, will be moved to, and the actual approved budget amounts shall be appropriated in, the General Operating Expense (GOE) budget. All purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Director of Finance and Administrative Services
9. Debt Service: Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

**B. Non-Property Tax Funds**

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

**C. All Funds**

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

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

#### 4. Facility-Related Expenses

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

#### 5. Indirect Costs

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

#### 6. Exceptions

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

### IV. **Reserve Fund Balance Policy**

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

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

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

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

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

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

**C. Economic Downturn Indicators**

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

## 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.

### **Fund and Department Structure**

The County has a total of 45 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.

<b>Fund Type</b>	<b>Number Funds</b>	<b>Number of Departments</b>
Enterprise Fund	1	1
Internal Service Fund	1	1
Property Tax Fund	11	18
Property Tax Capital Fund	2	1
Special Revenue Fund	18	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
  - 19<sup>th</sup> 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 eighteen funds required by state statute 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            | • GIS Automation Fund                                 |
| • Law Library                       | • Tax Sale Automation                                 |
| • Children's Waiting Room           | • Motor Fuel Tax                                      |
| • Court Automation                  | • 1/4% Sales Tax for Transportation and Public Safety |
| • Court Document Storage            | • Transportation Safety Hire-Back                     |
| • Recorder Automation               | • Solid Waste Management Tax                          |
| • Vital Records Automation          | • HUD   |
| • Coroner Fees                      | • Workforce Development                               |
| • Circuit Clerk Electronic Citation | • 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 1/4% 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 1/4% 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.

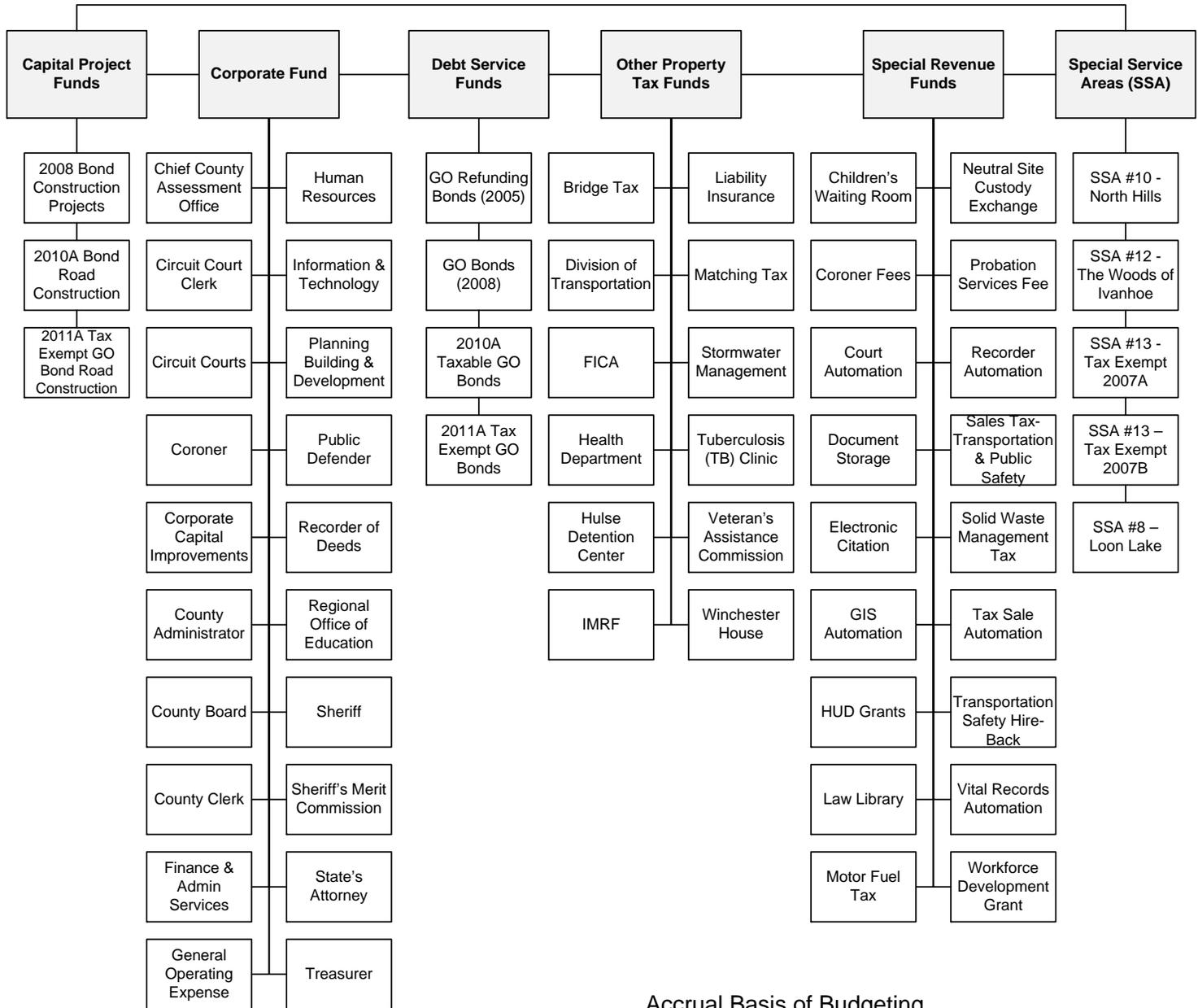
*Special Service Areas include:*

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

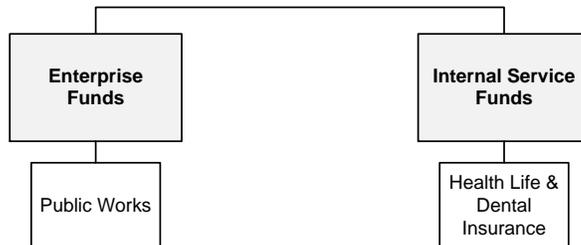
# Lake County Fund Structure

By Budgetary Basis

## Modified Accrual Basis of Budgeting



## Accrual Basis of Budgeting



# *Budget Summary*

*2014 Approved Budget*

**Lake County, Illinois**  
**\*FISCAL YEAR 2014 BUDGET\***  
**OVERALL SUMMARY**

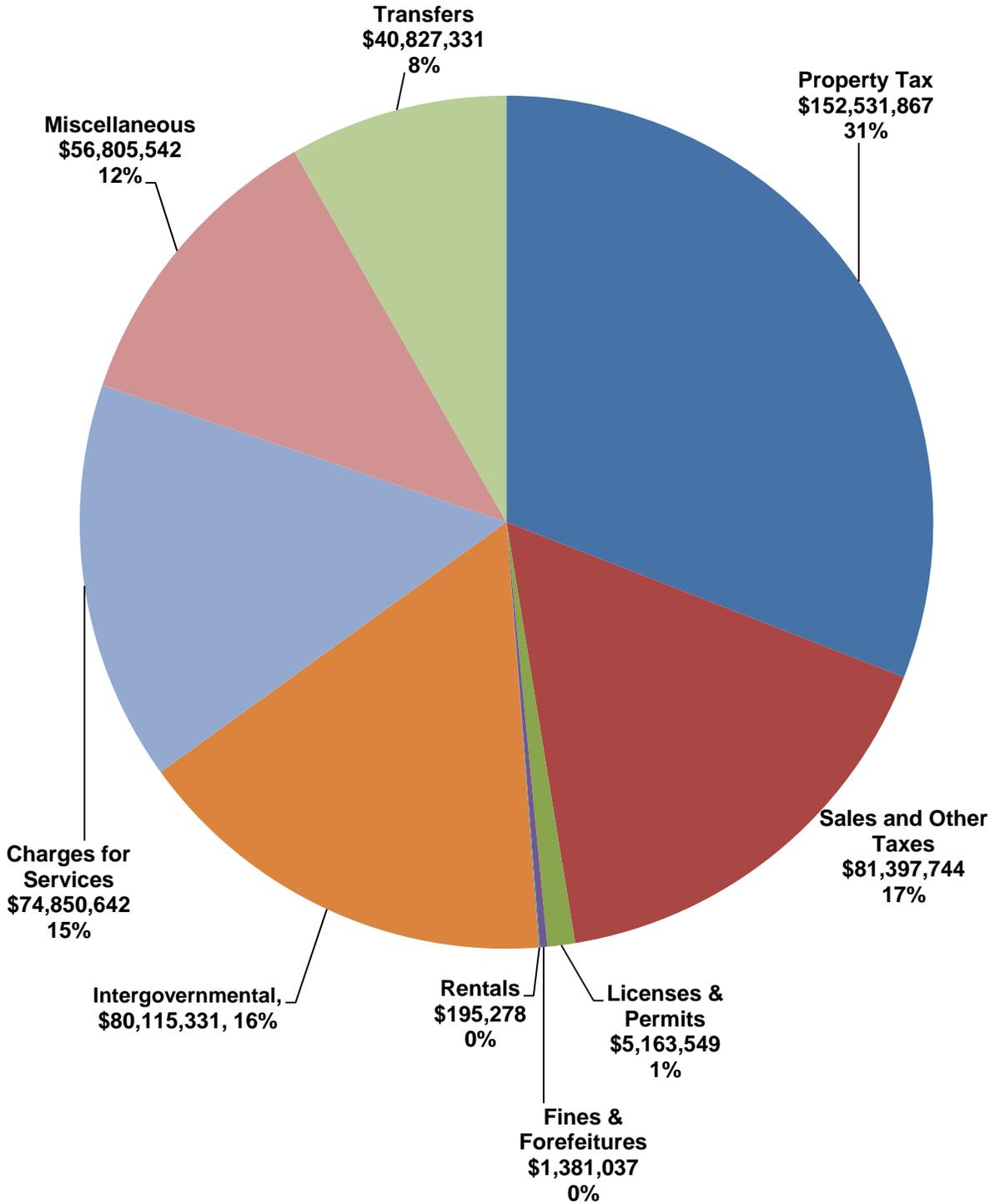
**"Approved"**

	Funds	Appropriation	Revenue	Levy	Cash	Levy Change		Estimated Maximum			
						Percent	Dollars	Rate	Rate		
Governmental Funds	<b>PROPERTY TAX</b>										
	<b>OPERATING</b>										
	Corporate	171,946,410	109,867,942	64,072,760	(1,994,292)	1.87%	1,177,981	0.256	N/A		
	F.I.C.A.	11,722,292	18,241	10,990,583	713,468	2.07%	222,605	0.044	N/A		
	I.M.R.F.	19,881,829	20,307	18,707,375	1,154,147	4.71%	842,321	0.075	N/A		
	Liability Insurance	6,677,605	830,550	5,378,370	468,685	9.89%	483,835	0.021	N/A		
	Veteran's Assistance Commission	418,488	41,175	233,842	143,471	-52.22%	-255,612	0.001	0.040		
	Health Department	72,609,390	51,676,604	19,408,902	1,523,884	8.64%	1,543,848	0.077	0.150		
	Stormwater Management	2,861,893	942,737	1,870,738	48,418	-36.30%	-1,065,983	0.007	0.200		
	Division of Transportation	20,259,449	5,313,203	14,030,531	915,715	2.38%	325,832	0.056	0.200		
	Hulse Detention Center	6,293,122	3,020,196	3,039,948	232,978	3.52%	103,227	0.012	0.100		
	Winchester House	17,710,101	14,672,807	1,403,053	1,634,241	14.66%	179,419	0.006	0.100		
	Tuberculosis Clinic	700,078	155,238	467,684	77,156	-36.30%	-266,496	0.002	0.150		
	<b>SUB TOTAL OPERATING</b>	<b>331,080,657</b>	<b>186,559,000</b>	<b>139,603,786</b>	<b>4,917,871</b>	<b>2.41%</b>	<b>3,290,977</b>	<b>0.557</b>	<b>N/A</b>		
				<b>326,162,786</b>							
	<b>CAPITAL</b>										
	Bridge Tax	3,945,502	18,611	3,741,475	185,416	-4.45%	-174,153	0.015	0.250		
	Matching Tax	8,622,732	36,667	8,184,477	401,588	-4.45%	-380,960	0.033	0.050		
	<b>SUB TOTAL CAPITAL</b>	<b>12,568,234</b>	<b>55,278</b>	<b>11,925,952</b>	<b>587,004</b>	<b>-4.45%</b>	<b>-555,113</b>	<b>0.048</b>	<b>N/A</b>		
				<b>11,981,230</b>							
	<b>TOTAL PROPERTY TAX</b>	<b>343,648,891</b>	<b>186,614,278</b>	<b>151,529,738</b>	<b>5,504,875</b>	<b>1.84%</b>	<b>2,735,864</b>	<b>0.605</b>	<b>N/A</b>		
				<b>338,144,016</b>							
	<b>TRUTH-IN-TAXATION EFFECT: .....</b>						<b>1.84%</b>	<b>.....</b>			
	Proprietary Funds	<b>SPECIAL REVENUE</b>									
		Probation Services Fee	1,659,736	2,006,411	N/A	(346,675)	N/A	N/A	N/A	N/A	
		Law Library	502,386	388,772	N/A	113,614	N/A	N/A	N/A	N/A	
		Transportation Safety Hire Back	21,000	21,000	N/A	0	N/A	N/A	N/A	N/A	
		Children's Waiting Room	206,709	198,867	N/A	7,842	N/A	N/A	N/A	N/A	
		Neutral Site Custody Exchange Fee	170,000	170,524	N/A	(524)	N/A	N/A	N/A	N/A	
		Court Automation	1,375,599	1,305,166	N/A	70,433	N/A	N/A	N/A	N/A	
		Circuit Clerk Electronic Citation	100,000	115,573	N/A	(15,573)	N/A	N/A	N/A	N/A	
		Court Document Storage	1,538,804	581,066	N/A	957,738	N/A	N/A	N/A	N/A	
		Recorder Automation	1,449,562	1,424,515	N/A	25,047	N/A	N/A	N/A	N/A	
Vital Records Automation		60,315	79,681	N/A	(19,366)	N/A	N/A	N/A	N/A		
GIS Automation Fund		810,000	811,257	N/A	(1,257)	N/A	N/A	N/A	N/A		
Tax Sale Automation		60,150	50,461	N/A	9,689	N/A	N/A	N/A	N/A		
Coroner Fees		207,124	115,244	N/A	91,880	N/A	N/A	N/A	N/A		
Motor Fuel Tax		10,330,661	10,330,661	N/A	0	N/A	N/A	N/A	N/A		
1/4% Sales Tax		28,733,886	36,169,286	N/A	(7,435,400)	N/A	N/A	N/A	N/A		
Solid Waste Management Tax		253,000	252,866	N/A	134	N/A	N/A	N/A	N/A		
HUD		3,587,483	3,587,483	N/A	0	N/A	N/A	N/A	N/A		
Workforce Development		4,095,291	4,095,291	N/A	0	N/A	N/A	N/A	N/A		
<b>TOTAL SPECIAL REVENUE</b>		<b>55,161,706</b>	<b>61,704,124</b>	<b>N/A</b>	<b>(6,542,418)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>		
<b>CAPITAL PROJECT</b>											
2008 Bond Construction Projects		0	0	N/A	0	N/A	N/A	N/A	N/A		
2010A Bond Road Construction Projects		0	127,248	N/A	(127,248)	N/A	N/A	N/A	N/A		
2011A Bond Road Construction Projects		0	28,756	N/A	(28,756)	N/A	N/A	N/A	N/A		
<b>TOTAL CAPITAL PROJECT</b>		<b>0</b>	<b>156,004</b>	<b>N/A</b>	<b>(156,004)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>		
<b>DEBT SERVICE FUNDS</b>											
2008 GO Bonds		2,810,894	2,810,894	N/A	0	N/A	N/A	N/A	N/A		
2010A Taxable GO Bonds		1,595,700	1,595,700	N/A	0	N/A	N/A	N/A	N/A		
2011A GO Bonds		965,200	965,200	N/A	0	N/A	N/A	N/A	N/A		
2005 GO Refunding Bonds		491,140	491,140	N/A	0	N/A	N/A	N/A	N/A		
<b>TOTAL DEBT SERVICE</b>		<b>5,862,934</b>	<b>5,862,934</b>	<b>N/A</b>	<b>0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>		
Special Service Areas		<b>INTERNAL SERVICE</b>									
		H-L-D Insurance	46,624,471	46,624,471	N/A	0	N/A	N/A	N/A	N/A	
	<b>ENTERPRISE</b>										
Public Works	36,551,643	39,774,154	593,787	(3,816,298)	N/A	N/A	Not County-Wide				
<b>TOTALS:</b>	<b>487,849,645</b>	<b>340,735,965</b>	<b>152,123,525</b>	<b>(5,009,845)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>			
<b>SPECIAL SERVICE AREAS</b>											
SSA #8 Loon Lake	50,000	73	50,000	(73)	0.00%	0	Not County-Wide				
SSA #12 Woods of Ivanhoe	30,000	73	21,500	8,427	0.00%	0	Not County-Wide				
SSA #10 North Hills	81,288	112	81,288	(112)	12.84%	9,251	Not County-Wide				
SSA #13 Tax Exempt A	126,318	231	126,318	(231)	-1.31%	-1,682	Not County-Wide				
SSA #13 Taxable B	129,236	0	129,236	0	-2.09%	-2,764	Not County-Wide				
	<b>416,842</b>	<b>489</b>	<b>408,342</b>	<b>8,011</b>							
<b>GRAND TOTAL</b>	<b>\$488,266,487</b>	<b>\$340,736,454</b>	<b>\$152,531,867</b>	<b>(\$5,001,834)</b>							
			<b>\$493,268,321</b>								

**FY 2014 Approved Budget without Double Appropriation**

FUNDS		Appropriation	Without Double Appropriation	Double Appropriation
Governmental Funds	<b>PROPERTY TAX</b>			
	<b>OPERATING</b>			
	Corporate	171,946,410	171,016,098	930,312
	F.I.C.A.	11,722,292	0	11,722,292
	I.M.R.F.	19,881,829	0	19,881,829
	Liability Insurance	6,677,605	6,617,228	60,377
	Veteran's Assistance Commission	418,488	374,413	44,075
	Health Department	72,609,390	72,460,494	148,896
	Stormwater Management	2,861,893	2,641,203	220,690
	Division of Transportation	20,259,449	19,356,496	902,953
	Hulse Detention Center	6,293,122	6,082,307	210,815
	Winchester House	17,710,101	16,600,257	1,109,844
	Tuberculosis Clinic	700,078	664,531	35,547
	<b>SUB TOTAL OPERATING</b>	<b>331,080,657</b>	<b>295,813,027</b>	<b>35,267,630</b>
	<b>CAPITAL</b>			
	Bridge Tax	3,945,502	3,945,502	0
	Matching Tax	8,622,732	8,622,732	0
	<b>SUB TOTAL CAPITAL</b>	<b>12,568,234</b>	<b>12,568,234</b>	<b>0</b>
	<b>TOTAL PROPERTY TAX</b>	<b>343,648,891</b>	<b>308,381,261</b>	<b>35,267,630</b>
	<b>SPECIAL REVENUE</b>			
	Probation Services Fee	1,659,736	1,625,736	34,000
	Law Library	502,386	424,111	78,275
	Transportation Safety Hire Back Fund	21,000	21,000	0
	Children's Waiting Room	206,709	191,421	15,288
	Neutral Site Custody Exchange Fee	170,000	170,000	0
	Court Automation	1,375,599	1,358,271	17,328
	Circuit Clerk Electronic Citation	100,000	100,000	0
	Court Document Storage	1,538,804	1,519,371	19,433
	Recorder Automation	1,449,562	1,412,675	36,887
	Vital Records Automation	60,315	58,068	2,247
	GIS Automation Fund	810,000	810,000	0
	Tax Sale Automation	60,150	60,150	0
	Coroner Fees	207,124	192,500	14,624
	Motor Fuel Tax	10,330,661	10,330,661	0
	1/4% Sales Tax	28,733,886	28,733,886	0
Solid Waste Management Tax	253,000	253,000	0	
HUD	3,587,483	3,535,592	51,891	
Workforce Development	4,095,291	3,950,073	145,218	
<b>TOTAL SPECIAL REVENUE</b>	<b>55,161,706</b>	<b>54,746,515</b>	<b>415,191</b>	
<b>CAPITAL PROJECT</b>				
2008 Bond Construction Projects	0	0	0	
2010A Bond Road Construction Projects	0	0	0	
2011A Bond Road Construction Projects	0	0	0	
<b>TOTAL CAPITAL PROJECT</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEBT SERVICE FUNDS</b>				
2008 GO Bonds	2,810,894	0	2,810,894	
2010A Taxable GO Bonds	1,595,700	0	1,595,700	
2011A GO Bonds	965,200	0	965,200	
2005 GO Refunding Bonds	491,140	0	491,140	
<b>TOTAL DEBT SERVICE</b>	<b>5,862,934</b>	<b>0</b>	<b>5,862,934</b>	
Proprietary Funds	<b>INTERNAL SERVICE</b>			
	H-L-D Insurance	46,624,471	11,977,524	34,646,947
Special Service Areas	<b>ENTERPRISE</b>			
	Public Works	36,551,643	34,904,983	1,646,660
Special Service Areas	<b>SPECIAL SERVICE AREAS</b>			
	SSA #8 Loon Lake	50,000	48,500	1,500
	SSA #12 Woods of Ivanhoe	30,000	30,000	0
	SSA #10 North Hills	81,288	81,288	0
	SSA #13 Tax Exempt A	126,318	126,318	0
	SSA #13 Taxable B	129,236	129,236	0
	<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>416,842</b>	<b>415,342</b>	<b>1,500</b>
<b>GRAND TOTAL</b>	<b>488,266,487</b>	<b>410,425,625</b>	<b>77,840,862</b>	
Note: double appropriation is defined as a transfer between funds or departments				

# Lake County FY 2014 Revenue by Category



## Lake County Revenues by Fund and Category 3 Year History

Fund Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Board Approved 2014
<b>Property Tax Operating Funds</b>					
101 General Fund	411 Property tax	56,003,899	63,715,636	63,715,636	64,072,760
	41x - Sales and Other Taxes	42,742,041	42,463,701	42,463,701	43,341,020
	42 - Licenses & Permits	3,386,151	2,871,501	2,871,501	3,260,316
	43 - Fines & Forfeitures	1,400,778	1,336,436	1,336,436	1,335,037
	44 - Rentals	21,977	23,500	23,500	20,850
	45 - Intergovernmental	16,389,382	11,256,605	12,174,201	11,914,377
	46/7 - Charges for Services	20,122,964	19,361,911	19,368,161	20,285,268
	48 - Miscellaneous	7,636,243	7,810,649	7,804,399	7,740,596
	49 - Transfers	20,245,173	20,705,292	20,705,292	21,970,478
<b>Total 101</b>		<b>167,948,607</b>	<b>169,545,231</b>	<b>170,462,827</b>	<b>173,940,702</b>
202 FICA	411 Property tax	11,467,465	10,658,226	10,658,226	10,990,583
	41x - Sales and Other Taxes	26,148	0	0	11,500
	48 - Miscellaneous	6,142	1,963	1,963	6,741
<b>Total 202</b>		<b>11,499,755</b>	<b>10,660,189</b>	<b>10,660,189</b>	<b>11,008,824</b>
204 IMRF	411 Property tax	18,401,281	17,763,711	17,763,711	18,707,375
	41x - Sales and Other Taxes	41,267	0	0	17,500
	48 - Miscellaneous	5,306	1,379	1,379	2,807
<b>Total 204</b>		<b>18,447,854</b>	<b>17,765,090</b>	<b>17,765,090</b>	<b>18,727,682</b>
206 Liability Insurance and Risk Fund	411 Property tax	7,200,501	4,821,579	4,821,579	5,378,370
	41x - Sales and Other Taxes	14,868	0	0	7,000
	45 - Intergovernmental	39,785	60,271	60,271	62,147
	46/7 - Charges for Services	-663	0	0	0
	48 - Miscellaneous	770,749	703,465	703,465	698,972
	49 - Transfers	93,278	70,107	70,107	62,431
<b>Total 206</b>		<b>8,118,517</b>	<b>5,655,422</b>	<b>5,655,422</b>	<b>6,208,920</b>
208 Veterans Assistance Commission	411 Property tax	533,370	507,535	507,535	233,842
	41x - Sales and Other Taxes	941	0	0	500
	45 - Intergovernmental	107,000	0	50,000	0
	48 - Miscellaneous	5,838	6,373	6,373	6,706
	49 - Transfers	32,278	33,522	33,522	33,969
<b>Total 208</b>		<b>679,427</b>	<b>547,430</b>	<b>597,430</b>	<b>275,017</b>
210 Health Department	411 Property tax	21,068,133	17,763,711	17,763,711	19,408,902
	41x - Sales and Other Taxes	46,837	19,500	19,500	19,500
	42 - Licenses & Permits	148,436	1,735,681	1,735,681	1,903,233
	43 - Fines & Forfeitures	78,691	25,000	25,000	25,000
	45 - Intergovernmental	35,853,991	36,150,317	40,405,380	37,669,864
	46/7 - Charges for Services	5,267,933	3,390,017	3,393,820	3,523,001
	48 - Miscellaneous	282,695	162,378	207,839	171,190
	49 - Transfers	7,464,649	8,150,666	8,150,666	8,364,816
	<b>Total 210</b>		<b>70,211,366</b>	<b>67,397,270</b>	<b>71,701,597</b>
212 Stormwater Management	411 Property tax	2,666,852	3,045,208	3,045,208	1,870,738
	41x - Sales and Other Taxes	4,993	0	0	2,600
	45 - Intergovernmental	1,193,328	172,158	6,836,903	285,050
	46/7 - Charges for Services	346,014	350,000	350,000	350,000
	48 - Miscellaneous	5,480	2,917	2,917	5,689
	49 - Transfers	268,162	298,304	298,304	299,398
<b>Total 212</b>		<b>4,484,829</b>	<b>3,868,587</b>	<b>10,533,332</b>	<b>2,813,475</b>
214 Division of Transportation	411 Property tax	13,867,632	13,703,434	13,703,434	14,030,531
	41x - Sales and Other Taxes	31,104	0	0	13,500
	45 - Intergovernmental	636,302	610,679	610,679	503,851
	46/7 - Charges for Services	2,439,647	2,097,849	2,097,849	2,441,638
	48 - Miscellaneous	87,593	77,264	77,264	80,886
	49 - Transfers	2,152,195	2,121,665	2,121,665	2,273,328
<b>Total 214</b>		<b>19,214,473</b>	<b>18,610,891</b>	<b>18,610,891</b>	<b>19,343,734</b>
216 Hulse Detention Center	411 Property tax	2,666,852	2,791,440	2,791,440	3,039,948
	41x - Sales and Other Taxes	5,571	0	0	2,600
	45 - Intergovernmental	2,559,337	1,847,066	1,847,066	1,647,046
	46/7 - Charges for Services	10,954	10,000	10,000	9,000
	48 - Miscellaneous	77,121	61,566	61,566	62,615
	49 - Transfers	1,218,231	1,264,570	1,264,570	1,298,935
<b>Total 216</b>		<b>6,538,066</b>	<b>5,974,642</b>	<b>5,974,642</b>	<b>6,060,144</b>
218 Winchester House	411 Property tax	800,056	1,015,069	1,015,069	1,403,053
	41x - Sales and Other Taxes	2,710	0	0	750
	45 - Intergovernmental	10,221,874	11,117,021	11,117,021	11,286,768
	46/7 - Charges for Services	2,101,398	2,029,843	2,029,843	2,381,714
	48 - Miscellaneous	11,322	10,903	10,903	3,575
	49 - Transfers	0	1,000,000	1,000,000	1,000,000
<b>Total 218</b>		<b>13,137,361</b>	<b>15,172,836</b>	<b>15,172,836</b>	<b>16,075,860</b>
220 TB Clinic	411 Property tax	800,056	761,302	761,302	467,684
	41x - Sales and Other Taxes	1,267	400	400	400
	45 - Intergovernmental	28,686	24,428	24,428	28,854
	46/7 - Charges for Services	38,917	36,500	36,500	52,995
	48 - Miscellaneous	1,052	1,563	1,563	1,047
	49 - Transfers	61,311	70,744	70,744	71,942
<b>Total 220</b>		<b>931,288</b>	<b>894,937</b>	<b>894,937</b>	<b>622,922</b>
<b>Total Property Tax Operating Funds</b>		<b>321,211,543</b>	<b>316,092,525</b>	<b>328,029,193</b>	<b>326,162,786</b>

Governmental Funds

## Lake County Revenues by Fund and Category 3 Year History

Fund Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Board Approved 2014
<b>Property Tax Capital Funds</b>					
232 Bridge Tax	411 Property tax	3,733,593	3,739,729	3,739,729	3,741,475
	41x - Sales and Other Taxes	8,319	0	0	0
	45 - Intergovernmental	100,169	0	147,400	0
	48 - Miscellaneous	17,769	19,032	19,032	18,611
<b>Total 232</b>		<b>3,859,850</b>	<b>3,758,761</b>	<b>3,906,161</b>	<b>3,760,086</b>
234 Matching Tax	411 Property tax	8,533,927	8,547,951	8,547,951	8,184,477
	41x - Sales and Other Taxes	18,808	0	0	0
	45 - Intergovernmental	883,538	0	941,100	0
	48 - Miscellaneous	32,106	33,794	33,794	36,667
<b>Total 234</b>		<b>9,468,380</b>	<b>8,581,745</b>	<b>9,522,845</b>	<b>8,221,144</b>
<b>Total Property Tax Capital Funds</b>		<b>13,328,230</b>	<b>12,340,506</b>	<b>13,429,006</b>	<b>11,981,230</b>
<b>Special Revenue Funds</b>					
250 Probation Services Fee	45 - Intergovernmental	1,316	0	0	0
	46/7 - Charges for Services	1,831,116	2,002,000	2,002,000	2,004,000
	48 - Miscellaneous	1,950	930	930	2,411
<b>Total 250</b>		<b>1,834,381</b>	<b>2,002,930</b>	<b>2,002,930</b>	<b>2,006,411</b>
252 Law Library	46/7 - Charges for Services	393,673	396,500	396,500	365,000
	48 - Miscellaneous	22,443	21,250	21,250	23,772
<b>Total 252</b>		<b>416,116</b>	<b>417,750</b>	<b>417,750</b>	<b>388,772</b>
253 Transportation Safety Highway Hire-back	43 - Fines & Forfeitures	0	0	0	21,000
<b>Total 253</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>21,000</b>
254 Children's Waiting Room Fund	46/7 - Charges for Services	212,085	213,500	213,500	198,000
	48 - Miscellaneous	894	535	535	867
<b>Total 254</b>		<b>212,978</b>	<b>214,035</b>	<b>214,035</b>	<b>198,867</b>
255 Neutral Site Custody Exchange Fee	46/7 - Charges for Services	182,173	183,000	183,000	170,000
	48- Miscellaneous	368	129	129	524
<b>Total 255</b>		<b>182,541</b>	<b>183,129</b>	<b>183,129</b>	<b>170,524</b>
256 Court Automation	46/7 - Charges for Services	1,313,845	1,300,000	1,300,000	1,300,000
	48 - Miscellaneous	5,193	3,009	3,009	5,166
<b>Total 256</b>		<b>1,319,038</b>	<b>1,303,009</b>	<b>1,303,009</b>	<b>1,305,166</b>
257 Electronic Citation	46/7 - Charges for Services	115,908	100,000	100,000	115,000
	48- Miscellaneous	427	181	181	573
<b>Total 257</b>		<b>116,335</b>	<b>100,181</b>	<b>100,181</b>	<b>115,573</b>
258 Court Document Storage	48 - Miscellaneous	594,861	630,008	630,008	581,066
<b>Total 258</b>		<b>594,861</b>	<b>630,008</b>	<b>630,008</b>	<b>581,066</b>
260 Recorder Automation	46/7 - Charges for Services	1,306,097	1,210,860	1,210,860	1,417,500
	48 - Miscellaneous	7,040	4,172	4,172	7,015
	49- Transfers	6,250	0	0	0
<b>Total 260</b>		<b>1,319,387</b>	<b>1,215,032</b>	<b>1,215,032</b>	<b>1,424,515</b>
262 Vital Records Automation	46/7 - Charges for Services	78,714	79,500	79,500	79,500
	48 - Miscellaneous	347	243	243	181
<b>Total 262</b>		<b>79,061</b>	<b>79,743</b>	<b>79,743</b>	<b>79,681</b>
264 GIS Automation Fee	46/7 - Charges for Services	784,484	730,000	730,000	810,000
	48 - Miscellaneous	1,598	592	592	1,257
<b>Total 264</b>		<b>786,082</b>	<b>730,592</b>	<b>730,592</b>	<b>811,257</b>
266 Tax Sale Automation Fee	41x - Sales and Other Taxes	36,150	33,000	33,000	33,000
	48 - Miscellaneous	27,437	16,938	16,938	17,461
<b>Total 266</b>		<b>63,587</b>	<b>49,938</b>	<b>49,938</b>	<b>50,461</b>
267 Coroner Fees	46/7 - Charges for Services	113,250	105,000	105,000	115,000
	48 - Miscellaneous	221	114	114	244
<b>Total 267</b>		<b>113,471</b>	<b>105,114</b>	<b>105,114</b>	<b>115,244</b>
268 Motor Fuel Tax	41x - Sales and Other Taxes	11,260,973	9,925,000	9,925,000	9,447,874
	45 - Intergovernmental	703,241	841,000	3,041,200	820,000
	46/7 - Charges for Services	-240	0	0	0
	48 - Miscellaneous	43,790	85,476	85,476	62,787
<b>Total 268</b>		<b>12,007,765</b>	<b>10,851,476</b>	<b>13,051,676</b>	<b>10,330,661</b>
269 Sales Tax for Transportation & Public	41x - Sales and Other Taxes	27,591,338	27,400,000	27,400,000	28,500,000
	45 - Intergovernmental	1,964,271	4,466,200	18,170,100	7,435,400
	48 - Miscellaneous	157,504	178,753	178,753	233,886
<b>Total 269</b>		<b>29,713,114</b>	<b>32,044,953</b>	<b>45,748,853</b>	<b>36,169,286</b>
270 Solid Waste Management Tax	46/7 - Charges for Services	218,798	200,000	200,000	250,000
	48 - Miscellaneous	2,801	1,657	1,657	2,866
<b>Total 270</b>		<b>221,600</b>	<b>201,657</b>	<b>201,657</b>	<b>252,866</b>
740 HUD Grants	45 - Intergovernmental	7,701,916	4,323,613	14,008,281	3,587,483
	49 - Transfers	5,581	0	0	0
<b>Total 740</b>		<b>7,707,497</b>	<b>4,323,613</b>	<b>14,008,281</b>	<b>3,587,483</b>
750 Workforce Development	45 - Intergovernmental	7,210,906	4,927,276	8,904,075	3,895,291
	49 - Transfers	175,813	0	0	200,000
<b>Total 750</b>		<b>7,386,719</b>	<b>4,927,276</b>	<b>8,904,075</b>	<b>4,095,291</b>
<b>Total Special Revenue Funds</b>		<b>64,074,532</b>	<b>59,380,436</b>	<b>88,946,003</b>	<b>61,704,124</b>

Governmental Funds

## Lake County Revenues by Fund and Category 3 Year History

Fund Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Board Approved 2014
<b>Governmental Funds</b>					
<b>Capital Project Funds</b>					
400 2008 Bond Construction Projects	48 - Miscellaneous	1	0	0	0
<b>Total 400</b>		<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
403 2010A Bond Road Construction Projects	48 - Miscellaneous	113,408	82,790	82,790	127,248
<b>Total 403</b>		<b>113,408</b>	<b>82,790</b>	<b>82,790</b>	<b>127,248</b>
404 2011A Bond Road Construction Projects	48 - Miscellaneous	53,484	37,345	37,345	28,756
<b>Total 404</b>		<b>53,484</b>	<b>37,345</b>	<b>37,345</b>	<b>28,756</b>
		<b>0</b>			
<b>Total Capital Project Funds</b>		<b>166,893</b>	<b>120,135</b>	<b>-144,200</b>	<b>156,004</b>
<b>Debt Service Funds</b>					
300 2008 GO Bonds	49 - Transfers	2,761,681	2,781,994	2,781,994	2,810,894
<b>Total 300</b>		<b>2,761,681</b>	<b>2,781,994</b>	<b>2,781,994</b>	<b>2,810,894</b>
303 2010A Taxable GO Bonds	45 - Intergovernmental	669,075	669,100	669,100	610,900
	48 - Miscellaneous	206	0	0	0
	49 - Transfers	925,060	925,100	925,100	984,800
<b>Total 303</b>		<b>1,594,341</b>	<b>1,594,200</b>	<b>1,594,200</b>	<b>1,595,700</b>
304 2011A GO Bonds	49 - Transfers	962,200	962,200	962,200	965,200
<b>Total 304</b>		<b>962,200</b>	<b>962,200</b>	<b>962,200</b>	<b>965,200</b>
315 2005 GO Refunding Bonds	49 - Transfers	481,520	485,330	485,330	491,140
<b>Total 315</b>		<b>481,520</b>	<b>485,330</b>	<b>485,330</b>	<b>491,140</b>
<b>Total Debt Service Funds</b>		<b>5,799,742</b>	<b>5,823,724</b>	<b>5,823,724</b>	<b>5,862,934</b>
<b>Proprietary Funds</b>					
<b>Internal Service Funds</b>					
510 Health, Life & Dental Insurance	48 - Miscellaneous	39,856,932	44,809,705	44,809,705	46,624,471
<b>Total 510</b>		<b>39,856,932</b>	<b>44,809,705</b>	<b>44,809,705</b>	<b>46,624,471</b>
<b>Total Internal Service Funds</b>		<b>39,856,932</b>	<b>44,809,705</b>	<b>44,809,705</b>	<b>46,624,471</b>
<b>Enterprise Funds</b>					
610 Public Works	411 Property tax	815,521	677,060	677,060	593,787
	44 - Rentals	172,678	173,445	173,445	174,428
	45 - Intergovernmental	714,511	368,700	368,700	368,300
	46/7 - Charges for Services	40,654,603	39,050,185	39,050,185	38,983,026
	48 - Miscellaneous	3,041,848	408,200	408,200	248,400
<b>Total 610</b>		<b>45,399,162</b>	<b>40,677,590</b>	<b>40,677,590</b>	<b>40,367,941</b>
<b>Total Enterprise Service Funds</b>		<b>45,399,162</b>	<b>40,677,590</b>	<b>40,677,590</b>	<b>40,367,941</b>
<b>Special Service Areas</b>					
<b>Special Service Areas</b>					
272 Special Service Area #8 Loon Lake	411 Property tax	49,783	50,000	50,000	50,000
	48 - Miscellaneous	83	59	59	73
<b>Total 272</b>		<b>49,906</b>	<b>50,059</b>	<b>50,059</b>	<b>50,073</b>
276 Special Service Area #12 The Woods of Ivanhoe	411 Property tax	21,500	21,500	21,500	21,500
	48 - Miscellaneous	79	46	46	73
<b>Total 276</b>		<b>21,579</b>	<b>21,546</b>	<b>21,546</b>	<b>21,573</b>
340 Special Svc Area #10 North Hills	411 Property tax	72,096	71,481	71,481	81,288
	48 - Miscellaneous	124	56	56	112
<b>Total 340</b>		<b>72,220</b>	<b>71,537</b>	<b>71,537</b>	<b>81,400</b>
350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest	411 Property tax	126,031	128,000	128,000	126,318
	48 - Miscellaneous	279	155	155	231
<b>Total 350</b>		<b>126,310</b>	<b>128,155</b>	<b>128,155</b>	<b>126,549</b>
352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	411 Property tax	129,969	132,000	132,000	129,236
	48 - Miscellaneous	22	0	0	0
<b>Total 352</b>		<b>129,991</b>	<b>132,000</b>	<b>132,000</b>	<b>129,236</b>
<b>Total Special Service Areas</b>		<b>400,005</b>	<b>403,297</b>	<b>403,297</b>	<b>408,831</b>
<b>Total All Funds</b>		<b>490,237,039</b>	<b>479,647,918</b>	<b>521,974,318</b>	<b>493,268,321</b>

## Discussion of Major Revenues

The total projected revenue in the FY2014 budget is \$493.3 million. Of that total, \$75.5 million are inter-fund transfers, which are counted as revenue in more than one fund. The County's total anticipated FY2014 revenues excluding those inter-fund transfers are \$417.8 million. This section provides an explanation of the County's major revenue sources and FY2014 projections **excluding transfers**.

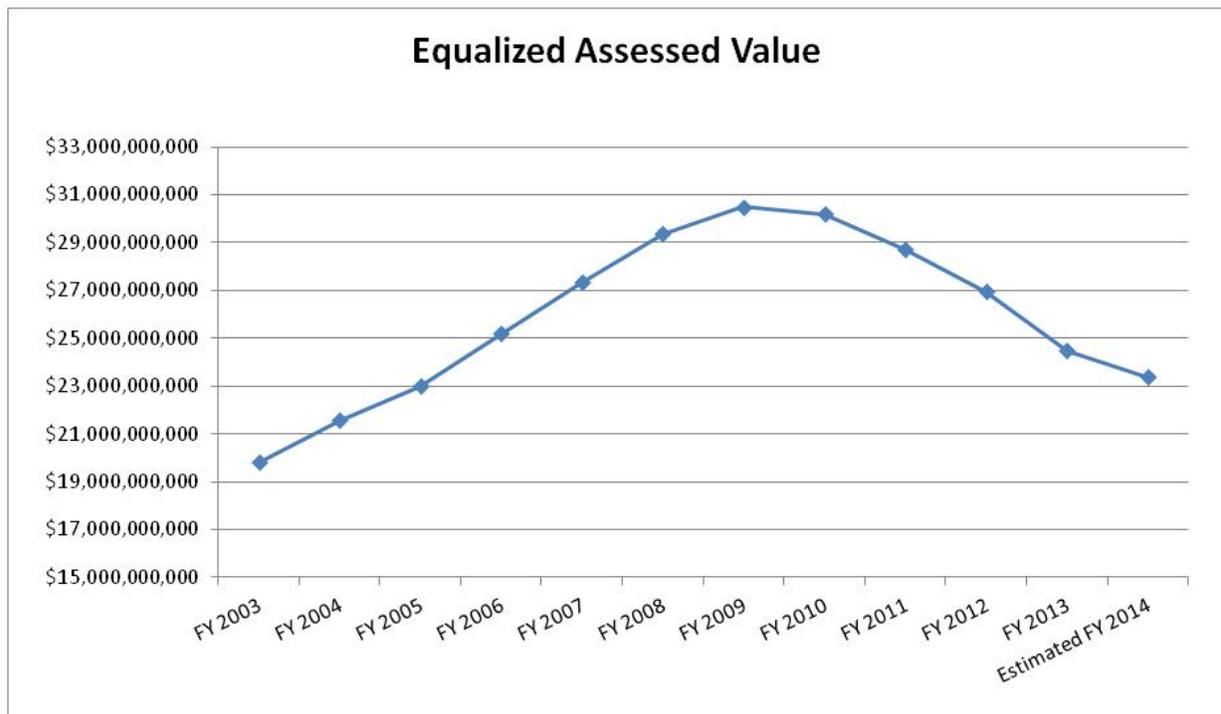
Major revenue sources total \$388.9 million, which is 93% of total revenues. The remaining 7% of revenues come from a variety of sources including fines, permits, forfeitures, rentals, interest income, reimbursements for County services, and proceeds from the sale of assets. The County projects those on a detailed level; however, for practical reasons, this analysis does not include a detailed discussion of these revenue sources. The increase in the category of "intergovernmental" is primarily due to an increase in the Division of Transportation revenue from other governments for reimbursement of intergovernmental project work. The increase in the category of "charges for services" is due to a combination of items such as general CPI increases for fees per established ordinances, increases to fees related to the housing market such as number of recordings and foreclosure fees, and an increase to the Winchester House census for private pay patients.

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	2012 Actual	County Board Approved 2013	County Board Approved 2014
<b>Major Revenues</b>			
Property tax	148,958,519	149,914,572	152,531,867
Sales and Other Taxes	81,833,374	79,841,601	81,397,744
Intergovernmental	86,978,630	76,834,434	80,115,331
Charges for Services	77,531,668	72,846,665	74,850,642
<b>Total Major Revenues</b>	<b>395,302,191</b>	<b>379,437,272</b>	<b>388,895,584</b>
<b>Other Revenues</b>			
Licenses & Permits	3,534,586	4,607,182	5,163,549
Fines & Forfeitures	1,479,469	1,361,436	1,381,037
Rentals	194,655	196,945	195,278
Miscellaneous	24,401,440	21,877,791	22,158,595
<b>Total Other Revenues</b>	<b>29,610,151</b>	<b>28,043,354</b>	<b>28,898,459</b>
<b>Total Revenue without Transfers</b>	<b>424,912,342</b>	<b>407,480,626</b>	<b>417,794,043</b>
<b>Inter-fund Transfers</b>			
Inter-fund Transfers	36,853,389	38,869,494	40,827,331
Health-Life-Dental Insurance Transfers	28,471,318	33,297,798	34,646,947
<b>Total Inter-fund Transfers</b>	<b>65,324,698</b>	<b>72,167,292</b>	<b>75,474,278</b>
<b>Grand Total Revenue</b>	<b>490,237,039</b>	<b>479,647,918</b>	<b>493,268,321</b>

## 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 37% of total revenue (not including transfers) and is the County's most stable revenue source. In years prior to and including FY2009, the County had benefited from rising equalized assessed value (EAV), but since FY2010, the County has seen declining EAV.

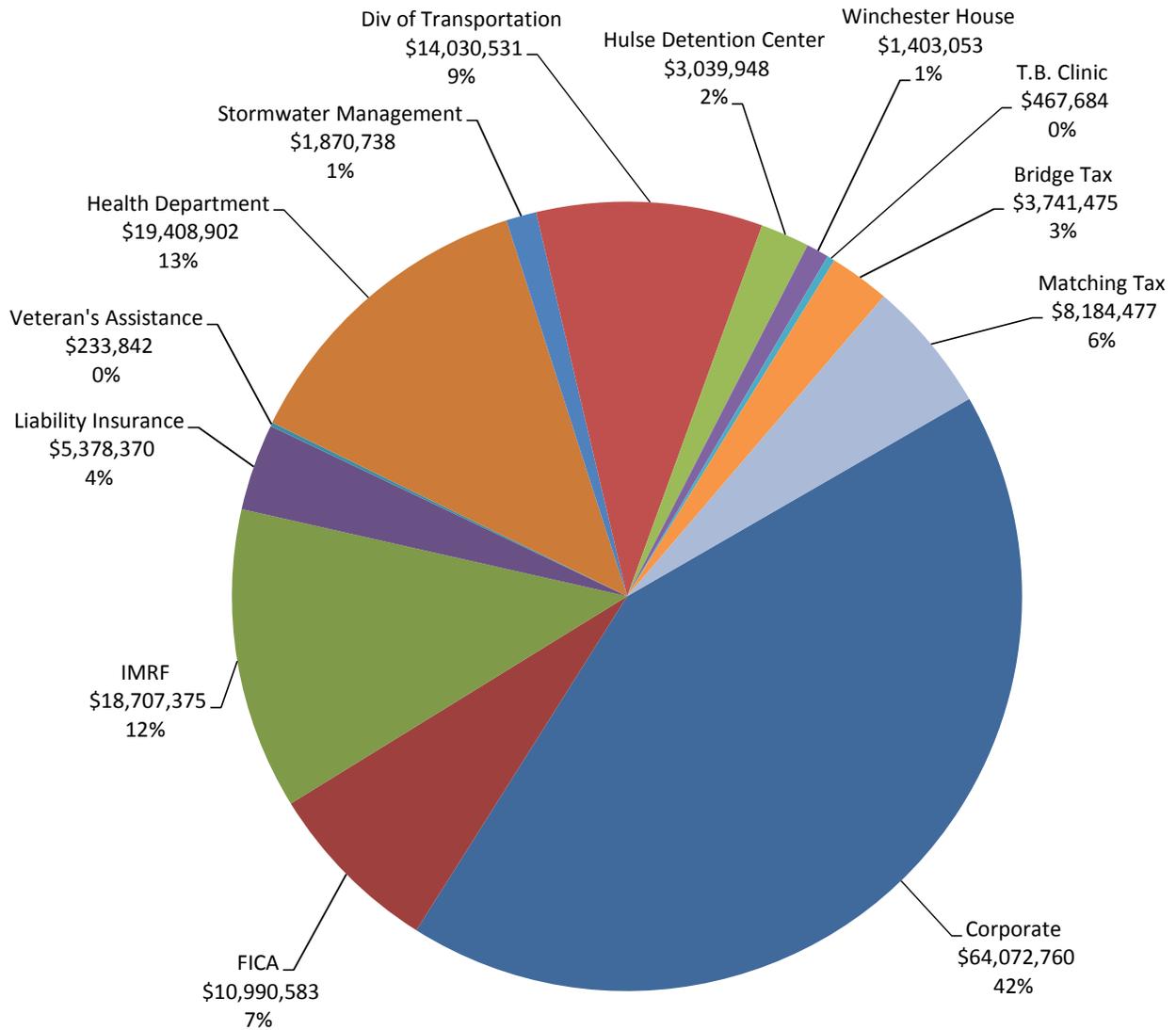


The decrease in FY2010 was 1.04%, 4.93% in FY2011, 6.88% in FY2012, and 8.38% in FY2013. The projected EAV for FY2014 is estimated to decline even further, by another 5.00%.

The FY2014 levy totals \$151,529,740. The estimated tax rate for the FY2014 budget using the estimated declining EAV discussed above is 0.648. 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.



## FY2014 Estimated Tax Levy by Fund

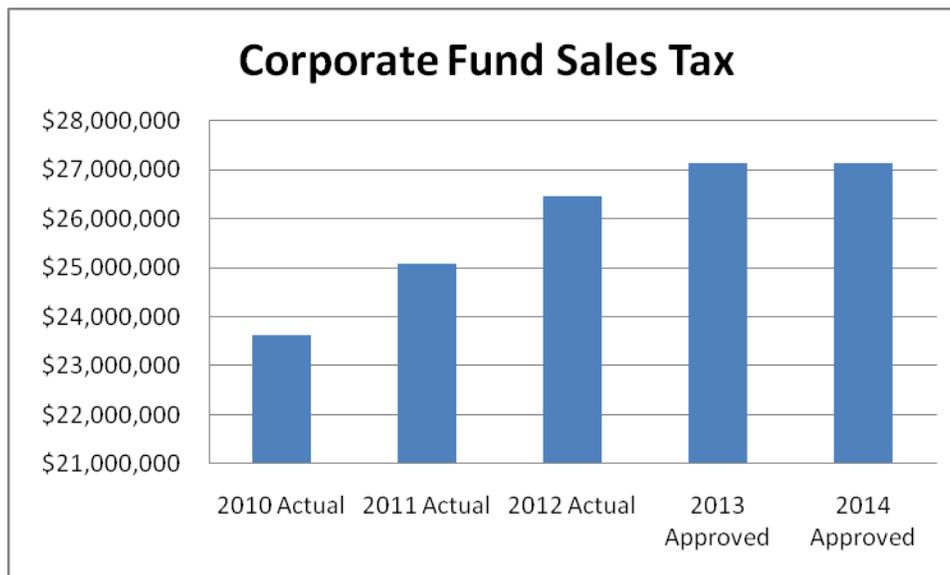


## Sales and Other Taxes

The County receives around 20% 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.

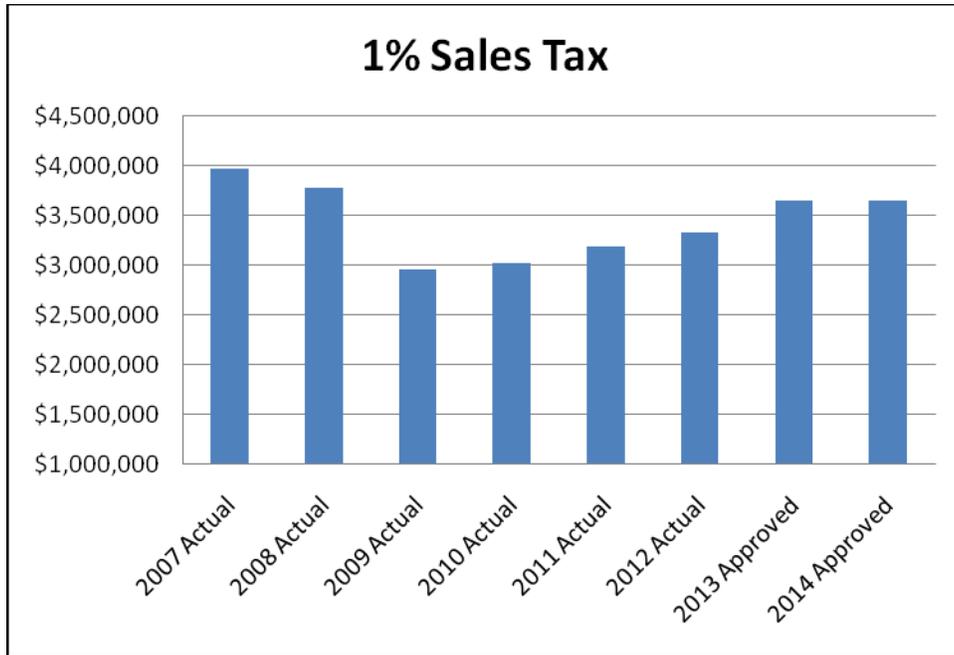
### *Sales Tax*

Sales tax is a major economic revenue for Lake County. The 1% Sales Tax is applied to purchases in unincorporated Lake County and the ¼% Sales Tax is applied to purchases County-wide. These are the only sales taxes in the Corporate Fund. These economically sensitive revenues have shown a steady growth, even in the last few years. However, this slow growth seems to have tapered off and, through seven months of FY2013 receipts, it does not appear that these two sales tax revenues will meet the FY2013 budget. Therefore, the budget for FY2014 has been kept the same as the approved FY2013 budget as shown in the chart below. The ¼% Sales Tax for Transportation is not included in this analysis.



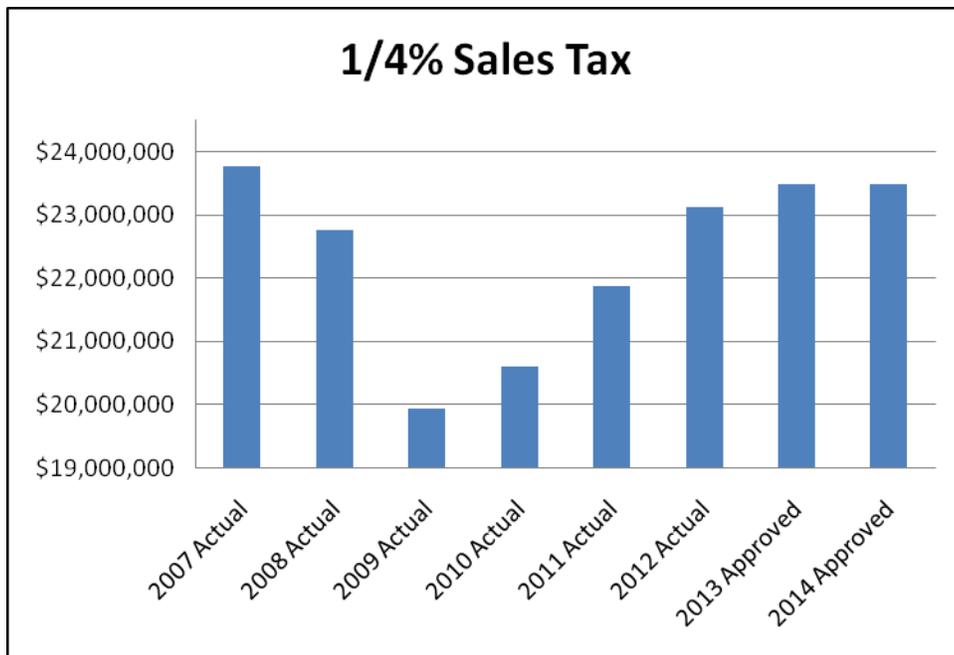
### *1% Sales Tax*

The 1% Sales Tax is collected on general merchandise and qualifying food, drug, and medical appliances purchased in the unincorporated areas of Lake County. As mentioned above, this revenue stream is impacted by economic conditions as well as changes in unincorporated area (e.g., annexations). This 1% sales tax accounts for approximately 5% of this Sales and Other Tax revenue category. Though it is unlikely that receipts will meet the FY2013 budgeted amounts, the FY2014 budget remained the same.



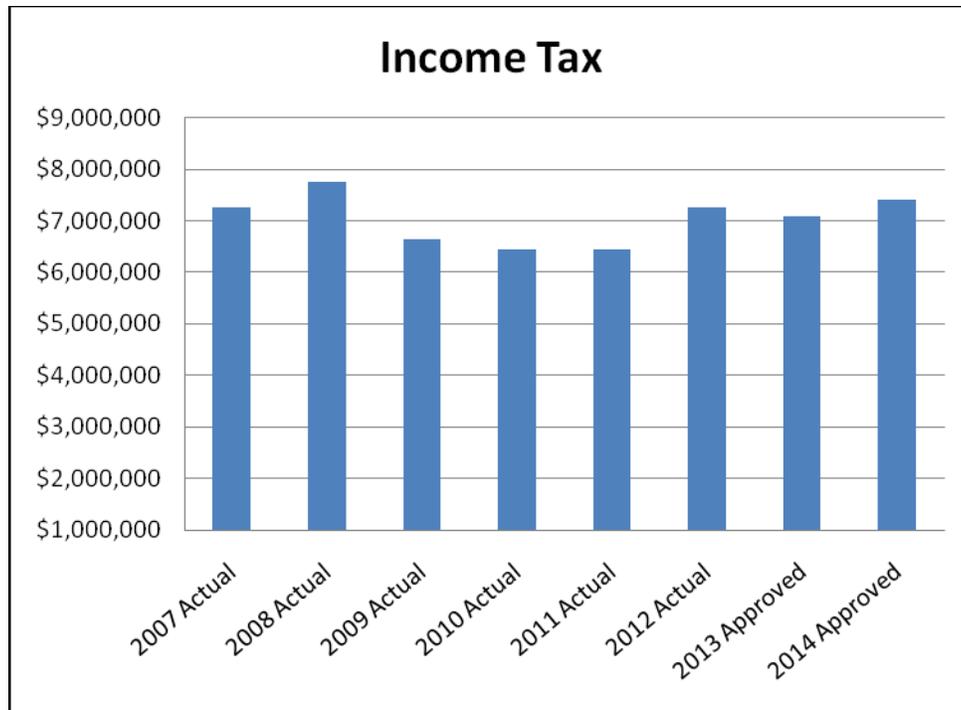
*¼% Sales Tax*

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 discussed above and due to historical trending, level activity is projected for FY2014.



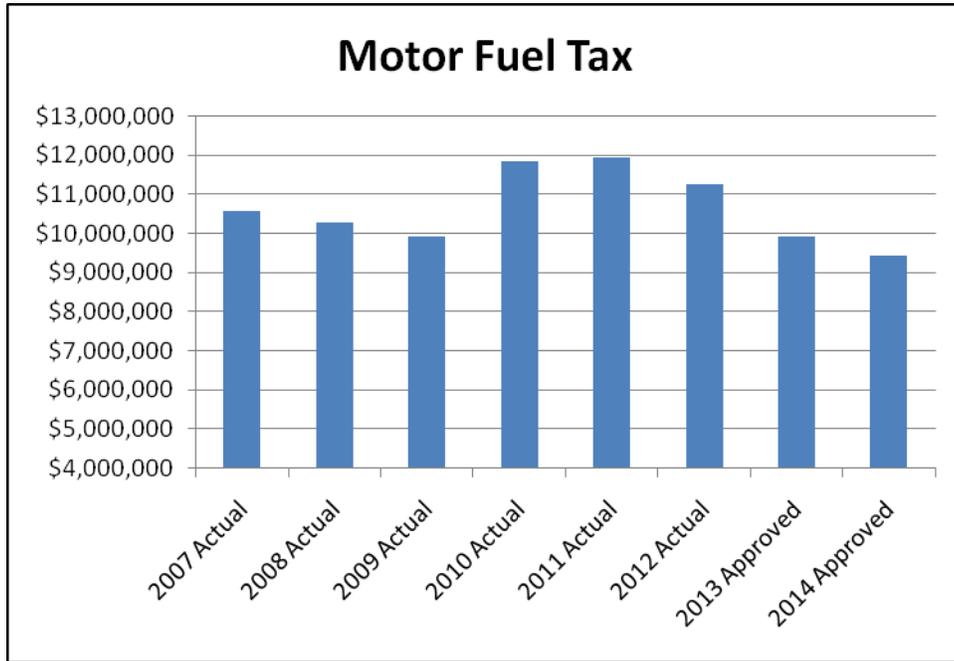
### Income Tax

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 FY2013 approved amounts.



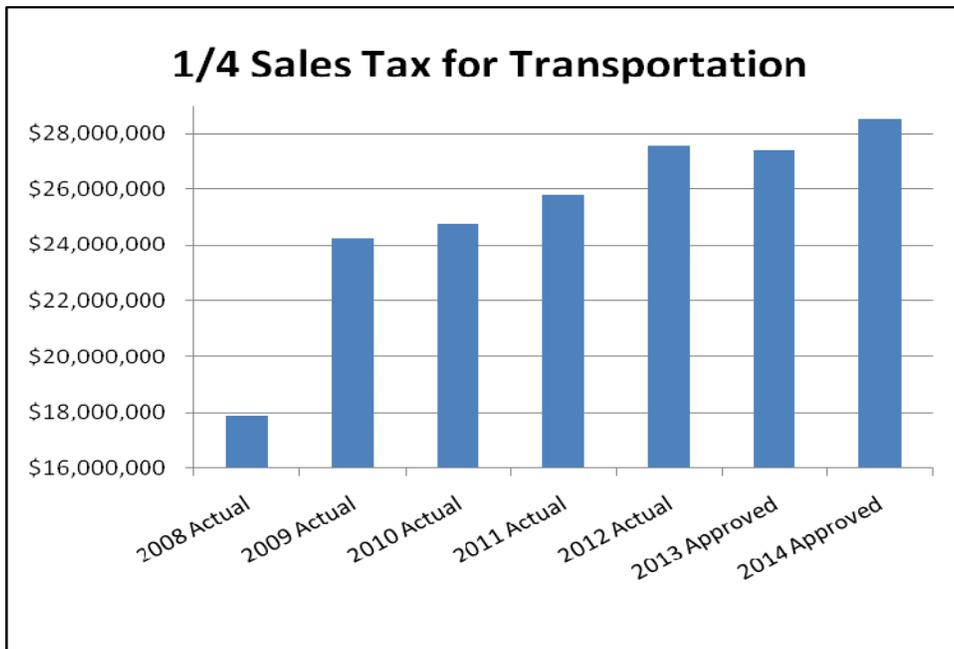
### Motor Fuel Tax

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. FY2014 motor fuel tax revenues are expected to decrease slightly compared to the FY2013 approved amount.



*1/4% Sales Tax for Transportation*

The state collects a 0.75% general sales tax on purchases of general merchandise and qualifying food, drugs, and medical appliances, on behalf of the Regional Transit Authority (RTA). The goods and services to which this tax applies is different than that of the other sales tax categories discussed above. The County receives a portion (25%) of the amount collected. This source of funds makes up 34% of total sales tax revenue. Based on current trending and anticipated mild growth, FY2014 revenues are projected to increase over FY2013 approved revenues as indicated in the following chart.



### Intergovernmental Revenue

The County receives 19% 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.

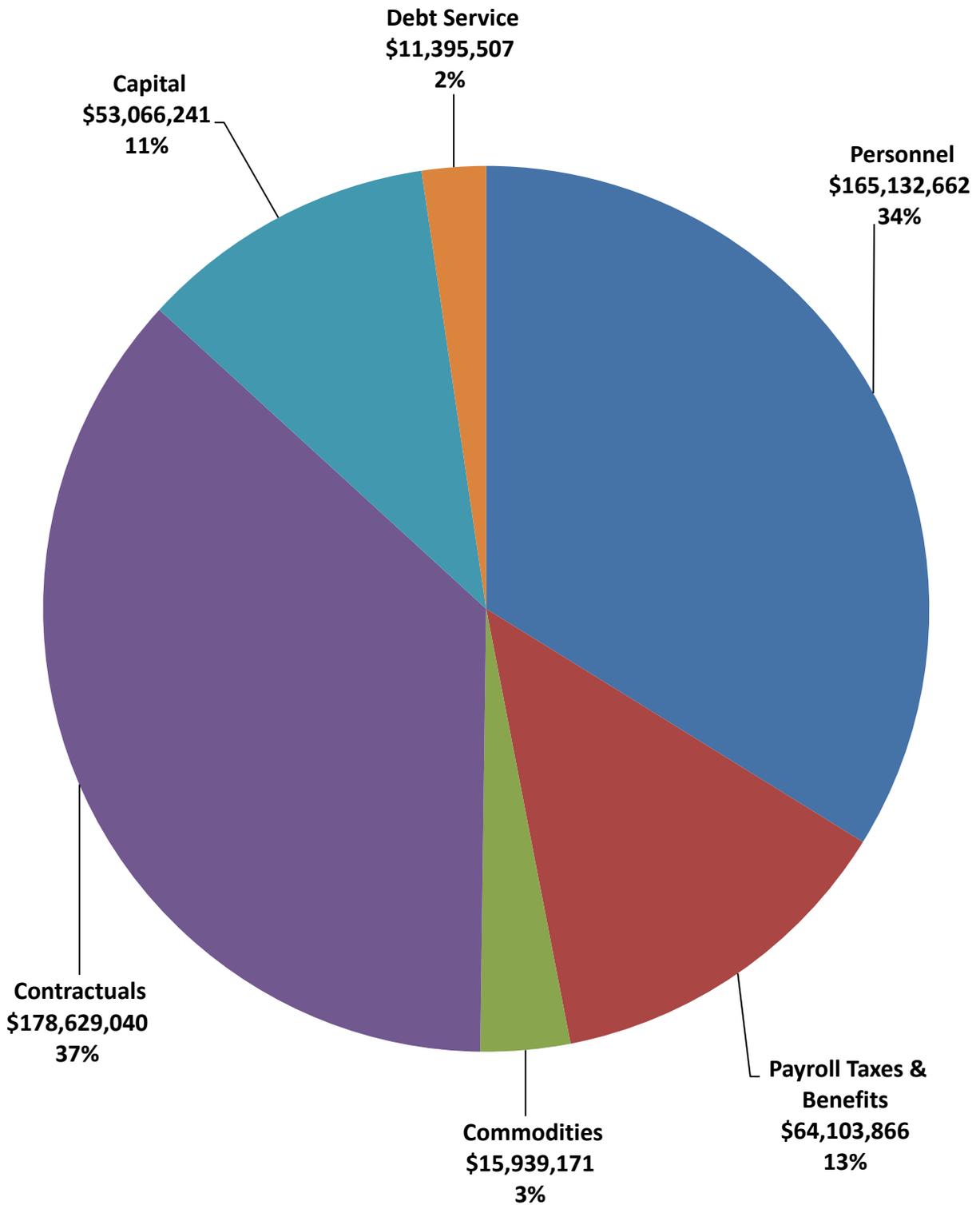
The County is also reimbursed from various federal grants to provide employment services through the County's Workforce Development program as well as housing assistance provided by Community Development (also known as Housing and Urban Development or the HUD Fund). These revenues are budgeted by examining grant agreements and monitoring changes in legislation that might impact program funding. For instance, the FY2014 budget reflects an \$832K decrease to the Workforce Development budget due to WIA formula grant reductions.

### Charges for Services

Charges for Services account for 18% 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, accounting 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 may include medical/dental fees at the Health Department and/or Winchester House, various fees for recording documents and obtaining records, court fees, and fees related to environmental health or permitting. Overall, FY2014 charges for service are projected to be greater than the FY2013 approved amounts. Most activity has remained level however, in FY2014, the number of recordings is expected to increase by 7% resulting in additional revenue in several charges for services accounts such as recording, GIS and recorder automation fees.

## Lake County FY2014 Expenses by Category



## Lake County Expenses by Fund and Category 3 Year History

Fund	Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Admin Adopted 2014
<b>Property Tax Operating Funds</b>						
101	General Fund	5x Personnel	85,911,777	91,039,509	90,984,583	93,842,318
		6x Commodities	3,934,443	4,362,083	4,381,233	4,788,692
		7x Contractuals	25,768,377	25,303,013	40,536,331	26,451,342
		7xx Benefits	33,685,272	34,646,606	34,731,914	36,499,509
		8x Capital	10,891,050	7,946,760	66,783,880	10,364,549
<b>Total 101</b>			<b>160,190,919</b>	<b>163,297,971</b>	<b>237,417,942</b>	<b>171,946,410</b>
202	FICA	7x Contractuals	10,757,522	12,087,929	12,087,929	11,722,292
<b>Total 202</b>			<b>10,757,522</b>	<b>12,087,929</b>	<b>12,087,929</b>	<b>11,722,292</b>
204	IMRF	7x Contractuals	18,262,773	19,937,151	19,937,151	19,881,829
<b>Total 204</b>			<b>18,262,773</b>	<b>19,937,151</b>	<b>19,937,151</b>	<b>19,881,829</b>
206	Liability Insurance and Risk Fund	5x Personnel	439,163	360,633	360,633	324,820
		6x Commodities	10,401	21,281	21,281	21,281
		7x Contractuals	6,805,708	6,623,814	6,623,814	6,206,846
		7xx Benefits	168,806	132,209	132,209	122,417
		8x Capital	3,028	2,495	2,495	2,241
<b>Total 206</b>			<b>7,427,107</b>	<b>7,140,432</b>	<b>7,140,432</b>	<b>6,677,605</b>
208	Veterans Assistance Commission	5x Personnel	169,254	172,438	172,438	179,916
		6x Commodities	1,620	3,100	3,100	3,100
		7x Contractuals	347,319	181,590	279,720	181,290
		7xx Benefits	49,918	52,531	52,531	54,182
		8x Capital	810	3,146	3,146	0
<b>Total 208</b>			<b>568,920</b>	<b>412,805</b>	<b>510,935</b>	<b>418,488</b>
210	Health Department	5x Personnel	40,665,761	43,597,526	44,713,391	44,323,805
		6x Commodities	2,206,494	2,376,912	2,489,724	2,364,295
		7x Contractuals	7,534,772	7,991,179	11,109,688	7,781,876
		7xx Benefits	15,075,393	17,018,060	17,409,526	17,178,752
		8x Capital	2,077,373	803,792	6,712,132	960,662
<b>Total 210</b>			<b>67,559,792</b>	<b>71,787,469</b>	<b>82,434,461</b>	<b>72,609,390</b>
212	Stormwater Management	5x Personnel	1,476,014	1,534,482	1,534,482	1,571,667
		6x Commodities	46,396	48,350	48,350	48,350
		7x Contractuals	1,328,344	643,625	2,595,744	674,565
		7xx Benefits	465,787	491,731	491,731	532,011
		8x Capital	34,213	27,894	5,265,558	35,300
<b>Total 212</b>			<b>3,350,755</b>	<b>2,746,082</b>	<b>9,935,865</b>	<b>2,861,893</b>
214	Division of Transportation	5x Personnel	9,523,326	9,986,714	9,986,714	10,415,202
		6x Commodities	2,763,482	2,900,830	2,900,830	2,978,280
		7x Contractuals	1,622,877	1,769,374	1,773,739	1,737,258
		7xx Benefits	3,468,106	3,746,831	3,746,831	3,939,784
		8x Capital	837,253	1,119,200	1,133,111	1,188,925
<b>Total 214</b>			<b>18,215,045</b>	<b>19,522,949</b>	<b>19,541,225</b>	<b>20,259,449</b>
216	Hulse Detention Center	5x Personnel	3,631,829	3,920,466	3,920,466	4,005,081
		6x Commodities	140,785	144,900	144,900	155,900
		7x Contractuals	487,575	518,717	518,717	540,585
		7xx Benefits	1,399,705	1,511,848	1,511,848	1,539,356
		8x Capital	18,398	5,200	5,200	52,200
<b>Total 216</b>			<b>5,678,292</b>	<b>6,101,131</b>	<b>6,101,131</b>	<b>6,293,122</b>
218	Winchester House	5x Personnel	0	0	0	0
		6x Commodities	1,085,469	1,142,145	1,142,145	1,313,514
		7x Contractuals	14,867,542	16,007,066	16,007,066	16,275,270
		8x Capital	20,872	40,564	440,564	121,317
<b>Total 218</b>			<b>15,973,883</b>	<b>17,189,775</b>	<b>17,589,775</b>	<b>17,710,101</b>
220	TB Clinic	5x Personnel	349,953	376,069	376,069	386,707
		6x Commodities	31,507	39,800	39,800	39,800
		7x Contractuals	112,227	140,157	140,157	137,506
		7xx Benefits	119,368	141,551	141,551	136,065
<b>Total 220</b>			<b>613,055</b>	<b>697,577</b>	<b>697,577</b>	<b>700,078</b>
<b>Total Property Tax Operating Funds</b>			<b>308,598,062</b>	<b>320,921,271</b>	<b>413,394,423</b>	<b>331,080,657</b>
<b>Property Tax Capital Funds</b>						
232	Bridge Tax	7x Contractuals	52,597	76,200	114,800	77,700
		8x Capital	2,831,593	3,697,012	11,280,500	3,867,802
<b>Total 232</b>			<b>2,884,190</b>	<b>3,773,212</b>	<b>11,395,300</b>	<b>3,945,502</b>
234	Matching Tax	7x Contractuals	32,847	126,700	154,600	129,200
		8x Capital	6,614,567	8,481,925	23,827,200	8,493,532
<b>Total 234</b>			<b>6,647,414</b>	<b>8,608,625</b>	<b>23,981,800</b>	<b>8,622,732</b>
<b>Total Property Tax Capital Funds</b>			<b>9,531,604</b>	<b>12,381,837</b>	<b>35,377,100</b>	<b>12,568,234</b>

Government Funds

## Lake County Expenses by Fund and Category 3 Year History

Fund	Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Admin Adopted 2014
<b>Special Revenue Funds</b>						
250	Probation Services Fee	6x Commodities	73,566	112,530	143,155	139,000
		7x Contractuals	1,461,366	1,596,461	1,596,461	1,425,716
		8x Capital	139,527	65,860	65,860	95,020
<b>Total 250</b>			<b>1,674,459</b>	<b>1,774,851</b>	<b>1,805,476</b>	<b>1,659,736</b>
252	Law Library	5x Personnel	122,489	130,423	130,423	132,338
		6x Commodities	120,354	119,991	119,991	116,900
		7x Contractuals	186,450	202,568	202,568	212,163
		7xx Benefits	44,142	48,951	48,951	40,985
		8x Capital	0	0	0	0
<b>Total 252</b>			<b>473,435</b>	<b>501,933</b>	<b>501,933</b>	<b>502,386</b>
253	Transportation Safety Highway Hire-back Fund	7x Contractuals	0	0	0	21,000
<b>Total 253</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>21,000</b>
254	Children's Waiting Room Fund	5x Personnel	90,082	93,125	93,125	94,666
		6x Commodities	3,272	2,650	2,650	2,650
		7x Contractuals	48,026	50,881	50,881	50,237
		7xx Benefits	54,304	57,572	57,572	59,156
		8x Capital	0	0	0	0
<b>Total 254</b>			<b>195,684</b>	<b>204,228</b>	<b>204,228</b>	<b>206,709</b>
255	Neutral Site Custody Exchange Fee	7x Contractuals	9,125	183,000	183,000	170,000
<b>Total 255</b>			<b>9,125</b>	<b>183,000</b>	<b>183,000</b>	<b>170,000</b>
256	Court Automation	5x Personnel	419,218	480,995	480,995	499,397
		6x Commodities	25,781	17,000	17,000	29,000
		7x Contractuals	331,597	407,576	488,992	519,031
		7xx Benefits	143,793	177,960	177,960	179,171
		8x Capital	153,561	142,200	142,200	149,000
<b>Total 256</b>			<b>1,073,949</b>	<b>1,225,731</b>	<b>1,307,147</b>	<b>1,375,599</b>
257	Circuit Clerk Electronic Citation Fund	7x Contractuals	0	0	0	100,000
<b>Total 257</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
258	Court Document Storage	5x Personnel	263,945	254,207	254,207	184,718
		7x Contractuals	893,257	2,102,487	2,102,487	1,244,933
		7xx Benefits	95,836	79,366	79,366	59,153
		8x Capital	4,434	75,000	75,000	50,000
<b>Total 258</b>			<b>1,257,471</b>	<b>2,511,060</b>	<b>2,511,060</b>	<b>1,538,804</b>
260	Recorder Automation	5x Personnel	601,450	724,969	724,969	736,666
		6x Commodities	2,167	8,000	8,000	8,000
		7x Contractuals	268,469	301,287	301,287	332,673
		7xx Benefits	259,557	288,641	288,641	306,614
		8x Capital	8,044	51,924	51,924	65,609
<b>Total 260</b>			<b>1,139,687</b>	<b>1,374,821</b>	<b>1,374,821</b>	<b>1,449,562</b>
262	Vital Records Automation	5x Personnel	82,175	87,563	87,563	30,258
		7x Contractuals	7,497	8,231	8,231	3,776
		7xx Benefits	49,262	54,522	74,522	26,281
<b>Total 262</b>			<b>138,934</b>	<b>150,316</b>	<b>170,316</b>	<b>60,315</b>
264	GIS Automation Fee	7x Contractuals	784,484	730,000	730,000	810,000
<b>Total 264</b>			<b>784,484</b>	<b>730,000</b>	<b>730,000</b>	<b>810,000</b>
266	Tax Sale Automation Fee	6x Commodities	0	1,100	1,100	1,100
		7x Contractuals	57,377	128,215	124,015	59,050
		8x Capital	0	0	4,200	0
<b>Total 266</b>			<b>57,377</b>	<b>129,315</b>	<b>129,315</b>	<b>60,150</b>
267	Coroner Fees	6x Commodities	37,523	51,156	41,656	46,624
		7x Contractuals	32,123	43,900	43,680	46,000
		8x Capital	11,784	39,500	49,220	114,500
<b>Total 267</b>			<b>81,430</b>	<b>134,556</b>	<b>134,556</b>	<b>207,124</b>
268	Motor Fuel Tax	6x Commodities	898,265	1,751,000	1,751,000	1,803,500
		7x Contractuals	1,104,764	1,030,000	1,030,000	1,270,000
		8x Capital	9,964,162	8,070,476	26,424,800	7,257,161
<b>Total 268</b>			<b>11,967,191</b>	<b>10,851,476</b>	<b>29,205,800</b>	<b>10,330,661</b>
269	Sales Tax for Transportation & Public Safety	7x Contractuals	2,325,583	3,403,500	3,425,100	9,280,079
		8x Capital	26,256,052	28,641,453	96,328,200	19,453,807
<b>Total 269</b>			<b>28,581,635</b>	<b>32,044,953</b>	<b>99,753,300</b>	<b>28,733,886</b>
270	Solid Waste Management Tax	7x Contractuals	102,000	201,657	201,657	253,000
<b>Total 270</b>			<b>102,000</b>	<b>201,657</b>	<b>201,657</b>	<b>253,000</b>
740	HUD Grants	5x Personnel	396,251	302,138	400,638	285,053
		6x Commodities	2,807	2,400	5,400	6,500
		7x Contractuals	6,880,642	3,883,978	13,440,222	3,177,719
		7xx Benefits	153,351	134,525	161,449	116,815
		8x Capital	0	572	572	1,396
<b>Total 740</b>			<b>7,433,050</b>	<b>4,323,613</b>	<b>14,008,281</b>	<b>3,587,483</b>
750	Workforce Development	5x Personnel	1,374,880	1,549,982	1,488,329	1,448,098
		6x Commodities	22,974	49,500	18,458	17,000
		7x Contractuals	4,955,744	2,746,968	6,854,439	2,094,486
		7xx Benefits	449,873	555,826	527,756	519,707
		8x Capital	0	25,000	15,093	16,000
<b>Total 750</b>			<b>6,803,470</b>	<b>4,927,276</b>	<b>8,904,075</b>	<b>4,095,291</b>
<b>Total Special Revenue Funds</b>			<b>61,773,383</b>	<b>61,268,786</b>	<b>161,124,965</b>	<b>55,161,706</b>

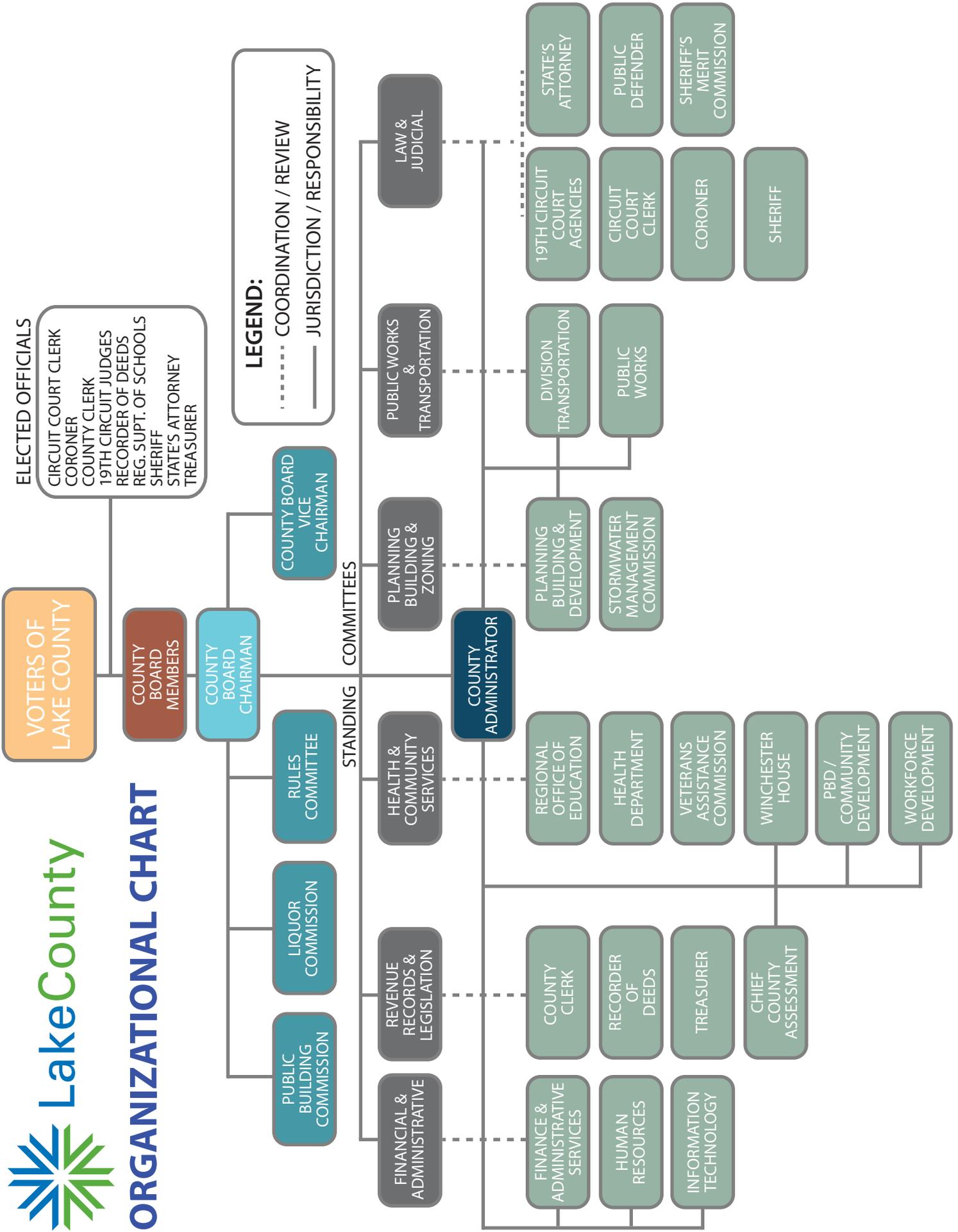
Government Funds

## Lake County Expenses by Fund and Category 3 Year History

Fund	Fund Description	Category	2012 Actual	County Board Approved 2013	2013 Modified Budget	County Admin Adopted 2014	
<b>Government Funds</b>	<b>Capital Projects</b>						
	400	2009 Bond Construction Projects	8x Capital	7,823	0	0	0
	<b>Total 400</b>			<b>7,823</b>	<b>0</b>	<b>0</b>	<b>0</b>
	403	2010A Bond Road Construction Projects	8x Capital	3,572,172	0	27,840,303	0
	<b>Total 403</b>			<b>3,572,172</b>	<b>0</b>	<b>27,840,303</b>	<b>0</b>
	404	2011A Bond Road Construction Projects	8x Capital	9,685,060	0	10,407,351	0
	<b>Total 404</b>			<b>9,685,060</b>	<b>0</b>	<b>10,407,351</b>	<b>0</b>
	<b>Total Capital Projects</b>			<b>13,265,055</b>	<b>0</b>	<b>38,247,654</b>	<b>0</b>
	<b>Debt Service Funds</b>						
	300	2008 GO Bonds	7x Contractuals	500	2,500	2,500	2,500
			9x Debt Service	2,761,681	2,781,994	2,781,994	2,808,394
	<b>Total 300</b>			<b>2,762,181</b>	<b>2,784,494</b>	<b>2,784,494</b>	<b>2,810,894</b>
	303	2010A Taxable GO Bonds	7x Contractuals	960	3,500	6,500	2,500
		2010A Taxable GO Bonds	9x Debt Service	1,593,134	1,593,200	1,593,200	1,593,200
	<b>Total 303</b>			<b>1,594,094</b>	<b>1,596,700</b>	<b>1,599,700</b>	<b>1,595,700</b>
304	2011A Tax Exempt GO Bonds	7x Contractuals	428	3,000	3,000	3,000	
	2011A Tax Exempt GO Bonds	9x Debt Service	962,200	962,200	962,200	962,200	
<b>Total 304</b>			<b>962,628</b>	<b>965,200</b>	<b>965,200</b>	<b>965,200</b>	
315	2005 GO Refunding Bonds	7x Contractuals	300	2,500	2,500	2,500	
		9x Debt Service	481,520	485,330	485,330	488,640	
<b>Total 315</b>			<b>481,820</b>	<b>487,830</b>	<b>487,830</b>	<b>491,140</b>	
<b>Total Debt Service</b>			<b>5,800,723</b>	<b>5,834,224</b>	<b>5,837,224</b>	<b>5,862,934</b>	
<b>Proprietary Funds</b>	<b>Internal Service</b>						
	510	Health, Life & Dental Insurance	5x Personnel	4,557	145,000	145,000	145,000
			7x Contractuals	37,793,278	45,049,706	45,049,706	46,479,471
	<b>Total 510</b>			<b>37,797,834</b>	<b>45,194,706</b>	<b>45,194,706</b>	<b>46,624,471</b>
	<b>Total Internal Service</b>			<b>37,797,834</b>	<b>45,194,706</b>	<b>45,194,706</b>	<b>46,624,471</b>
	<b>Enterprise Funds</b>						
	610	Public Works	5x Personnel	6,082,007	6,354,722	6,354,722	6,526,952
			6x Commodities	2,162,138	1,974,616	1,974,616	2,048,985
			7x Contractuals	18,895,174	19,604,671	23,155,275	19,197,847
			7xx Benefits	2,450,100	2,735,288	2,735,288	2,793,908
		8x Capital	629,484	1,149,630	28,373,907	777,220	
		9x Debt Service	9,729,277	7,342,958	7,342,958	5,206,731	
<b>Total 610</b>			<b>39,948,181</b>	<b>39,161,885</b>	<b>69,936,765</b>	<b>36,551,643</b>	
<b>Total Enterprise Funds</b>			<b>39,948,180</b>	<b>39,161,885</b>	<b>69,936,765</b>	<b>36,551,643</b>	
<b>Special Service Areas</b>	<b>Special Service Areas</b>						
	272	Special Service Area #8 Loon Lake	6x Commodities	2,355	6,700	6,700	6,700
			7x Contractuals	47,427	43,300	43,300	43,300
	<b>Total 272</b>			<b>49,782</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	276	Special Service Area #12 The Woods of Ivanhoe	7x Contractuals	14,192	21,546	21,546	30,000
	<b>Total 276</b>			<b>14,192</b>	<b>21,546</b>	<b>21,546</b>	<b>30,000</b>
	340	Special Svc Area #10 North Hills	7x Contractuals	350	350	350	500
			9x Debt Service	78,233	78,233	79,669	80,788
	<b>Total 340</b>			<b>78,583</b>	<b>78,583</b>	<b>80,019</b>	<b>81,288</b>
	350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction Proceeds	7x Contractuals	0	0	0	0
		9x Debt Service	126,318	126,318	126,318	126,318	
<b>Total 350</b>			<b>126,318</b>	<b>126,318</b>	<b>126,318</b>	<b>126,318</b>	
352	Special Service Area #13 Tax Exempt 2007B Spencer Highlands, Elmcrest Construction Proceeds	9x Debt Service	130,418	130,480	130,480	129,236	
<b>Total 352</b>			<b>130,418</b>	<b>130,480</b>	<b>130,480</b>	<b>129,236</b>	
<b>Total Special Service Areas</b>			<b>399,292</b>	<b>406,927</b>	<b>408,363</b>	<b>416,842</b>	
<b>Grand Total All Funds</b>			<b>477,114,134</b>	<b>485,169,636</b>	<b>769,521,200</b>	<b>488,266,487</b>	



# ORGANIZATIONAL CHART



### 5-Year Historical Personnel Count by Department

DEPARTMENT	FULL TIME						PART TIME						FT Change 14-13	PT Change 14-13
	2010	2011	2012	2013	Unfunded 2013 *	2014	2010	2011	2012	2013	Unfunded 2013 *	2014		
County Administrator	20	18	18	19	1	19	5	7	8	8	1	5	0	-3
County Board	26	26	25	23	0	23	0	0	0	0	0	0	0	0
Human Resources/Risk	20	19	19	20	0	20	1	1	1	0	0	0	0	0
Information and Technology	65	65	65	66	2	64	1	1	1	1	1	0	-2	-1
Finance & Administrative Services	84	90	91	91	6	86	4	4	4	4	0	4	-5	0
HUD Grants**	0	7	7	7	0	7	0	1	1	0	0	0	0	0
Health Department	789	779	739	741	0	762	166	157	148	118	0	131	21	13
Workforce Development	24	24	23	23	0	20	1	2	1	1	0	1	-3	0
Regional Office of Education	10	10	10	9	0	9	1	1	1	1	0	1	0	0
Tuberculosis Clinic	6	6	6	6	0	6	4	4	4	4	0	4	0	0
Veterans Assistance	3	3	3	3	0	3	1	1	1	1	0	1	0	0
Winchester House	222	192	0	0	0	0	30	27	0	0	0	0	0	0
Circuit Court Clerk	137	138	138	140	2	140	10	9	9	9	1	8	0	-1
Document Storage	5	5	5	3	0	1	2	2	2	2	0	2	-2	0
Circuit Courts	148	150	150	155	6	150	10	10	10	10	2	7	-5	-3
Court Automation	6	6	7	7	0	7	0	0	0	0	0	0	0	0
Children's Waiting Room	2	2	2	2	0	2	1	1	1	1	0	1	0	0
Hulse Detention Center	74	72	72	72	5	67	7	6	6	6	2	4	-5	-2
Law Library	2	3	3	3	0	3	1	0	0	0	0	0	0	0
Coroner	12	12	12	12	2	11	1	1	1	1	0	1	-1	0
Public Defender	45	45	45	46	1	46	4	2	2	2	0	1	0	-1
Sheriff	493	493	500	501	15	488	51	51	51	51	0	51	-13	0
Sheriff Merit Commission	1	1	1	1	0	1	0	0	0	0	0	0	0	0
State's Attorney	130	133	134	132	0	131	12	11	11	12	3	7	-1	-5
Planning, Building, & Development**	64	48	43	36	0	36	1	1	1	1	0	1	0	0
Stormwater Management	20	20	20	19	0	19	4	4	4	4	1	3	0	-1
Public Works	101	100	100	99	3	96	12	12	12	3	2	3	-3	0
Division of Transportation	125	125	125	122	0	123	27	25	23	23	4	19	1	-4
Chief County Assessment Office	21	20	20	22	0	22	0	2	2	3	0	3	0	0
County Clerk	36	36	36	36	0	38	3	3	3	3	0	3	2	0
Vital Records Automation	3	3	3	3	0	1	0	0	0	0	0	0	-2	0
Recorder of Deeds	19	16	16	13	0	13	1	1	1	1	0	1	0	0
Recorder Automation	13	16	16	19	5	14	2	2	2	2	0	2	-5	0
Treasurer	17	17	17	17	0	16	0	0	0	0	0	0	-1	0
<b>GRAND TOTAL:</b>	<b>2,743</b>	<b>2,700</b>	<b>2,471</b>	<b>2,468</b>	<b>48</b>	<b>2,444</b>	<b>363</b>	<b>349</b>	<b>311</b>	<b>272</b>	<b>17</b>	<b>264</b>	<b>-24</b>	<b>-8</b>

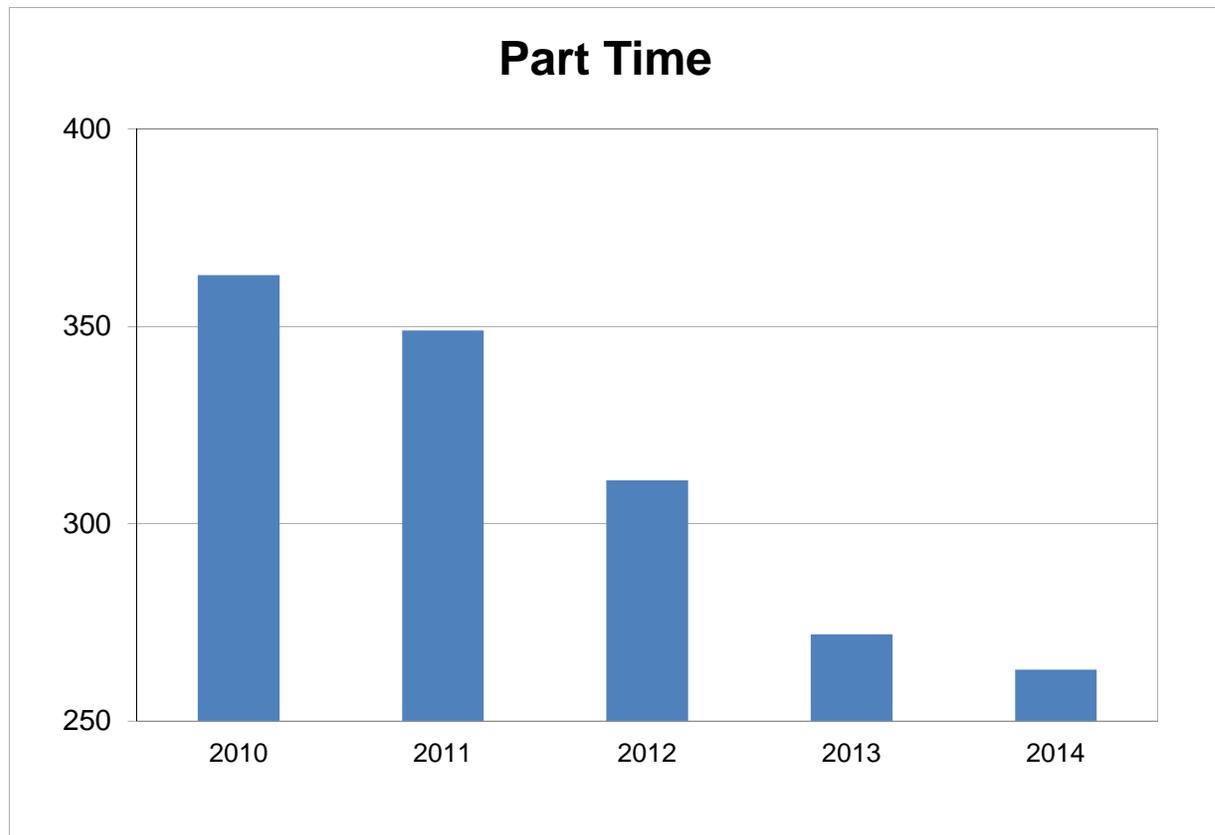
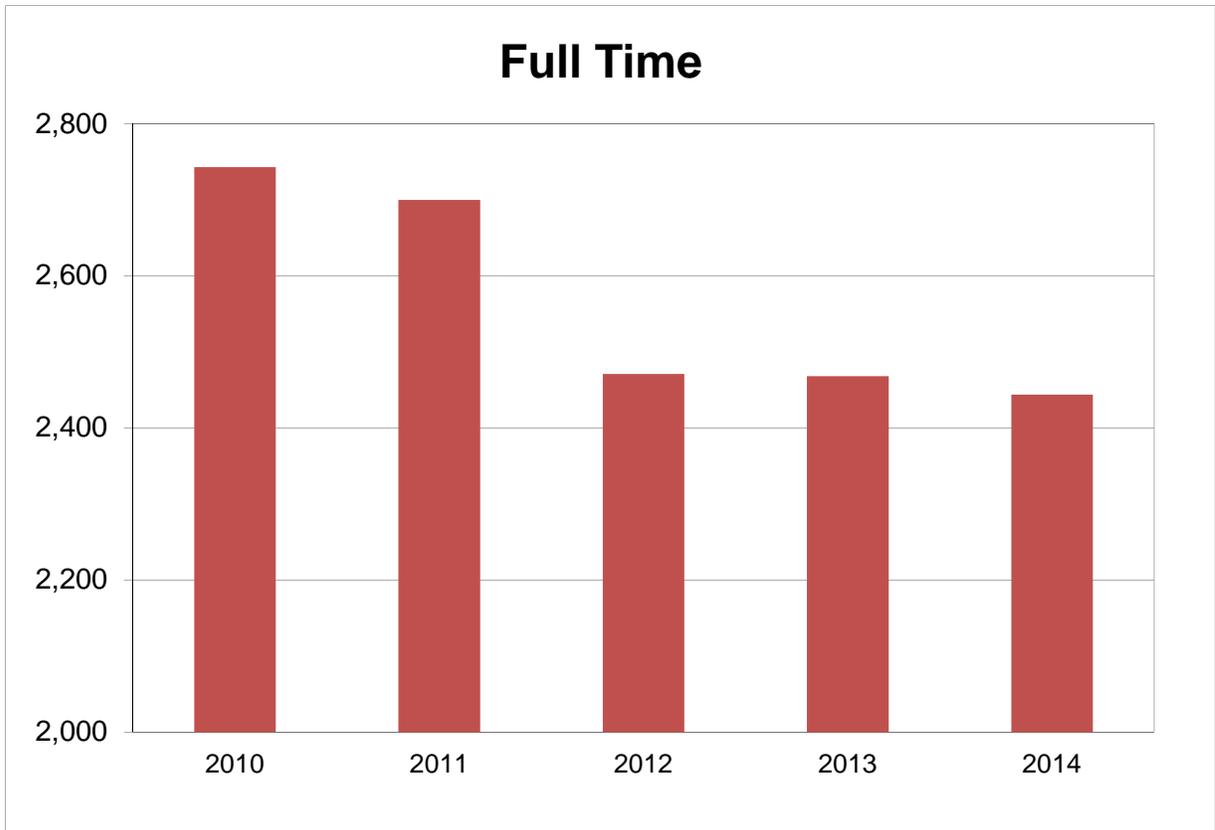
\*All unfunded positions have been eliminated from the position count in 2014. Unfunded means an approved position with no budgeted salary or wage.

\*\*HUD Grants positions were included with Planning prior to FY 2011.

### Personnel Count Changes by Department

Department	FT Change FY14-FY13	PT Change FY14-FY13	Notes
County Administrator	0	-3	Due to restructuring, three vacant part-time positions were eliminated.
County Board	0	0	
Human Resources/Risk	0	0	
Information and Technology	-2	-1	Two full-time positions and one part-time position has been eliminated. These positions were previously unfunded.
Finance & Administrative Services	-5	0	One Construction/Facilities Project Technician has been added. Six full-time unfunded positions have been eliminated.
HUD Grants	0	0	
Health Department	21	13	Due to additional grant funding and realignment of programs, 21 full-time and 13 part-time positions were added.
Workforce Development	-3	0	A vacant Assistant Director position as well as an unfunded Sr. Secretary and Receptionist position were eliminated.
Regional Office of Education	0	0	
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	0	-1	Two positions are moved from the Document Storage Fund. Two full-time positions and one part-time position has been eliminated. These positions were previously unfunded.
Document Storage	-2	0	Two positions are moved to the Circuit Court Clerk General Fund.
Circuit Courts	-5	-3	FY12 headcount did not include four grant-funded positions that were added mid-year. One part-time Staff Attorney is converted to full-time for FY14. Eight previously unfunded positions have been eliminated (Six full-time, two part-time).
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	-5	-2	Five full-time positions and two part-time positions have been eliminated. These positions were previously unfunded.
Law Library	0	0	
Coroner	-1	0	One full-time position has been eliminated.
Public Defender	0	-1	The part-time Social Worker has been converted to full-time. One unfunded full-time position has been eliminated.
Sheriff	-13	0	13 vacant positions have been eliminated.
Sheriff Merit Commission	0	0	
State's Attorney	-1	-5	A full-time Children's Advocacy Center Investigator has been added. One vacant full-time position which was grant-funded has been eliminated as the grant has expired. Two vacant part-time positions were eliminated. One full-time position and three part-time positions that were previously unfunded have been eliminated.
Planning, Building, & Development	0	0	
Stormwater Management	0	-1	One unfunded part-time intern position was eliminated.
Public Works	-3	0	Three full-time positions have been eliminated. These positions were previously unfunded.
Division of Transportation	1	-4	A full-time civil engineer position was added. Four part-time positions have been eliminated. These positions were previously unfunded.
Chief County Assessment Office	0	0	
County Clerk	2	0	Two positions moved from the Vital Records Automation fund.
Vital Records Automation	-2	0	Two positions moved to the County Clerk general fund.
Recorder of Deeds	0	0	
Recorder Automation	-5	0	Five full-time positions have been eliminated. These positions were previously unfunded.
Treasurer	-1	0	One Principal Collector position was eliminated.
<b>TOTAL</b>	<b>-24</b>	<b>-8</b>	

# AUTHORIZED POSITIONS: FIVE YEAR HISTORY





## New or Expanded Program/Personnel/Refunding Requests

### Fiscal Year 2014 Requests

Requesting Department / Request	FY 2014 Department Request	FY 2014 Approved	Description of Request	Reason for Funding
<b>Approved from Property Tax Operating Funds</b>		<b>\$978,225</b>		
<b>Coroner:</b> Re-class of PT Lab Tech to Sr. Lab Tech	\$18,115	\$18,115	To ensure the toxicology analysis, data and results are performed by a qualified and credentialed employee, the Coroner's Office has hired a Lab Tech with extensive experience (ASCP and CCRA certified). This reclass would bring the Lab Tech to the appropriate level and allow for the elimination of the unfunded Forensic Lab Manager. This will also ensure the lab is appropriately staffed to seek future certification.	<b>Administrative.</b> Reclassification to reflect the level of work currently performed by this individual. This will also allow the elimination of a higher level position. This will not increase headcount.
<b>Coroner:</b> Re-class of Sr. Deputy to a Non-Union Admin Position	\$87,939	\$18,506	This request will result in the reorganization of the Coroner's Office by reclassing the Sr. Deputy Coroner position to a Non-Union Administrative position. This position will supervise the staff, handle scheduling and payroll, will be responsible for all Union related matters and will run the office when the Coroner and Chief Deputy are out.	<b>Administrative.</b> For the efficient operations of the Coroner's office, it is essential to have this key management position. This will not increase headcount.
<b>19th Judicial Circuit Court:</b> Additional Staff Attorneys: 1 FT & 1 from PT increased to FT	\$126,184	\$44,769	Staff Attorneys are unable to keep up with the current workload and additional support is needed in the Chancery Division, the Probate Division, the Administrative Support and Research Division and Writing Support Division. Cases have become more complex requiring more time to complete.	<b>Workload/Administrative.</b> This will allow for more efficient Court operations. The request is for an increase of a part time to a full time position as well as an additional position. The recommendation is for just the increase from part time to full time. Overall head count will not increase.
<b>19th Judicial Circuit Court:</b> Juvenile Treatment Funding	\$200,000	\$100,000	HB 2404 requires 17 year olds to be prosecuted in the juvenile system effective 1/1/2014. With this, the juvenile detention population is expected to increase and the need for mental health and substance abuse treatment will increase. This request is for contract services to access specialized services as needed.	<b>Mandate.</b> Due to changes made at the State level, additional treatment dollars are required for 17 year olds now in the juvenile system.
<b>Finance:</b> Construction/Facilities Project Tech	\$80,949	reduction in annual CCIP to offset	With an approximate threefold increase since 2001 in workload, the Construction and Facilities divisions are in need of a position that will assist in managing and completing projects as effectively and efficiently as possible. This position will assist with the administration of project management for all new construction and remodeling related to Corporate Capital Improvement Projects, reducing the chance for project errors or omissions.	<b>Workload/Administration.</b> The County is experiencing a significant increase in major construction projects, particularly related to the Justice system. An additional entry level position is required to manage this increase.
<b>County Administrator:</b> Increase operational review funding	\$250,000	\$150,000	The number of efficiency and departmental operational studies undertaken by the County is no longer supported by the base amount of \$250,000. An additional \$250,000 is being sought.	<b>Efficiency.</b> As the County undertakes an increasing number of efficiency studies, it is important to bring specific expertise to the table. Additional funds will result in improved operations. These funds are used for studies that have meaningful impacts on County operations. This year, with the replacement of CRIMS, building the Court tower, and shared services emphasis, more reviews will be necessary.
<b>Health Department:</b> Two Part-Time Counselor II Positions	\$44,565	\$44,565	The Behavioral Health Division is requesting two part-time Counselor positions to provide mentoring services to Individual Care Grant Clients currently being conducted by a third party with an average annual cost of \$87,430. Estimated FY14 revenue impact is \$76,055.	<b>Efficiency.</b> A study has determined that bringing this service in house will reduce cost and increase quality of services.
<b>Health Department:</b> Part-Time Counselor II Position	\$30,753	\$30,753	This request is for a part-time Counselor II position to support the Community Integrated Living Arrangement (CILA) program. The apartment is currently staffed with a Supervisor and Flex positions with single coverage during some shifts. Estimated FY14 revenue impact is \$35,153	<b>Efficiency.</b> The added position will free staff to schedule billable activities in the community and better meet the needs of clients; this will generate new revenue. The additional part-time staff will also allow staff to attend trainings and will reduce the amount of flex time used.
<b>Health Department:</b> Medical Assistants (1 FT and 1 PT)	\$86,427	\$86,427	This request is for Medical Assistants to assist psychiatrists with outpatient visits to meet "Meaningful Use" requirements and expedite patient visits.	<b>Efficiency.</b> The new requirement that patients must have vitals taken and charting diverts psychiatrist time from patient care. These medical assistant positions would free psychiatrists from these duties, allowing for more efficient use of psychiatrist hours.
<b>Information Technology:</b> BOSS Bundle Consulting Services	\$97,680	\$75,000	With the implementation of new Oracle Modules, the size of the Oracle footprint will almost double in size creating a larger load on the IT Oracle team to provide consistent support to client departments. Consulting support of the current Oracle team until further analysis can determine the load on the IT and functional staff to determine a long term support model will help provide uninterrupted technical support to client departments. This request is for one full-time consultant to provide support for Hyperion and OBIEE, and a full-time and part-time consultant to provide support on EAM and Performance Appraisal.	<b>Efficiency.</b> The County has recently implemented new technology as part of the County's financial system. The underlying technology is very different than existing systems. It is more cost effective to bring in consulting services as needed than add head count to the department.
<b>Public Defender:</b> Expansion of PT Social Worker to FT	\$56,205	\$56,205	Since 2009, the Public Defender's Office has employed a part-time licensed clinical social worker. Due to a growing workload, there is a need to expand the position to full-time. Requests for services - FY10: 62, FY11: 104, FY12: 123, FY13:130 projected.	<b>Prevention.</b> By working with clients to find needed services such as housing, the increase from part time to full time for the social worker will help prevent more extensive future encounters in the criminal justice system. This does not result in an increase in total headcount.
<b>State's Attorney:</b> Full-time Investigator (LCCAC)	\$133,871	\$133,871	Due to an estimated doubling in victims and case load served by the Children's Advocacy Center (CAC), there is a need for an additional full-time investigator to assist with investigations of the vulnerable population. Greater countywide reliance on CAC: FY12: 395 cases. FY13 through Q2: 300. FY13 Projected: 600.	<b>Prevention.</b> The increase in workload requires additional staffing to assist with these important investigations.
<b>Sheriff's Office:</b> Air-One Donation	\$15,000	\$15,000	To provide air rescue services and support to Lake County Law Enforcement and Emergency Agencies, including internal departments EMA and Stormwater Management.	<b>Cooperation/Shared Services.</b> This inter agency effort allows access to the services of a helicopter as needed at a fraction of the cost of ownership.

**Fiscal Year 2014 Requests**

Requesting Department / Request	FY 2014 Department Request	FY 2014 Approved	Description of Request	Reason for Funding
<b>Storm Water Management Commission:</b> Watershed Management Grant Program Expansion	\$27,000	\$27,000	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 program is extremely popular and the grants are in great demand which results in a shortfall every year in funding availability. No staffing impacts as a result of increased funding will occur as staff currently review all proposals whether funded or not. This program enhancement is not expected to generate additional project proposals, but rather is intended to address a shortfall in the amount of funding to eligible projects. The request is to increase funding by \$27,000 to fund more requests to maintain past levels of service.	<b>Cooperation/Shared Services/Prevention.</b> This program facilitates cost sharing between governments to address drainage improvements.
<b>Winchester House:</b> Electronic Health Records Hardware Purchases & Training	\$54,816	\$54,816	Winchester House currently has a package of modules within Point Click Care (PCC) software used for managing resident records. In order to utilize electronic charting and eliminate hand written charting the following equipment is requested: 7 laptops, 8 desktops, and 4 Ipads. A laptop will be attached to each of the 7 medication carts. A desktop computer will be placed at each nursing station. The Ipads will be used by two social workers and two MDS nurses so they can document their visit while at the patient's bedside. \$35,000 is requested to train staff on software usage.	<b>Efficiency/Mandate.</b> This will allow for more efficient charting. It is also mandated under changing health care laws.
<b>County Administrator:</b> Refunding of the Assistant to the County Manager	\$123,198	\$123,198	This position has been unfunded for several years and is needed because of an increasingly complex workload and to meet the expectations of the Board's strategic plan.	<b>Workload/Administration.</b> This critical position has been held vacant since 2008. With an increasingly complex workload and growing expectations, this position is required. This will better allow the Administrator's office to meet the expectations of the Board's strategic plan.

**Adopted from Non Property Tax Funds \$339,730**

<b>Division of Transportation</b> Construction Resident Engineer	\$98,930	\$98,930	Due to an increase in the number of contracts, the level of complexity of projects and the need to manage the activities of outside engineering resources, one additional civil engineer is needed to deliver quality improvements on-time and within budget.	<b>Workload/Transportation.</b> This position is needed to meet the needs of the increased construction program. This will not have an impact on the operating budget as it is funded by a transfer from the 1/4% Sales Tax for Transportation Fund.
<b>Public Works/Health Department:</b> Laboratory software for both Population Health and Public Works	\$40,400	\$40,400	Both departments currently have two custom built Access databases that do not allow them to track new regulatory compliance standards. As opposed to purchasing two new systems, the departments proposed the purchase of one solution that meets both departments' needs. A review team has chosen a hosted cloud solution that allows for the tracking of new regulatory requirements in one place. The \$40,400 request is for software and training. There will be an annual \$13,000 software maintenance cost.	<b>Cooperation/Shared Services/Efficiency.</b> This will allow for improved operations and greater collaboration in the shared Public Works/Health Department Lab
<b>State's Attorney:</b> Crime Intelligence Analyst	\$86,204	\$86,204	Position was created through grant funding. This position enhances the SAO's capacity to reach its goal of targeted gang crime prosecutions and facilitate a culture of data collection and intelligence-led policing in Lake County. This analyst supports crime investigations and prosecutions of organized crime members and support gang task force initiatives. 50 criminal organizational link analysis completed, 800 future gang violence risk indicators analyzed, and 40 tactical bulletins delivered in the last 10 months. <b>WILL BE FUNDED OUT OF AN SAO AGENCY FUND IN FY14</b>	<b>Cooperation/Prevention.</b> This position is critical to the Criminal Justice System. This is not a new position, but rather a new funding source to continue what was previously a grant funded position. This grant was lost in 2011 but other funds have been found with the State's Attorney's office to retain this position.
<b>State's Attorney:</b> Victim Witness Counselor	\$90,298	\$90,298	Position was created through grant funding. This position will be an integral component to the SAO as a victim counselor in the Domestic Violence Unit, specializing in advocacy for the elder population. Due to an increase in the elder population of Lake County, the SAO is seeing an increase in crimes against elders as well as elders being targeted for computer/identity scams. ~700 cases per year involve elderly victims. <b>WILL BE FUNDED OUT OF AN SAO AGENCY FUND IN FY14</b>	<b>Prevention.</b> This position is critical to the Criminal Justice System. This is not a new position, but rather a new funding source to continue what was previously a grant funded position. This grant was lost in 2011 but other funds have been found with the State's Attorney's office to retain this position.
<b>Public Works:</b> Refunding of Engineering Student Interns (2)	\$23,898	\$23,898	This will be a summer project for two interns. The interns would gather GPS data on the location of manholes and valves for PW's GIS application specialists. This will increase Public Work's ability to locate these manholes and valves especially during snowfalls and other inclement weather. Currently two GIS analysts are performing this type of work in the field. However, the department lacks the manpower to capture over 15,000 manholes and valves.	<b>Efficiency.</b> The use of interns is a cost effective way to manage workload.

**Approved from One Time/CCIP/Non-Operating Funds \$560,186**

<b>Coroner:</b> X- ray Machine	\$108,000	\$108,000	Current X-ray machine is outdated and needs to be replaced. Grant funding is being sought.	<b>Mandate.</b> The current machine is beyond its useful life. We anticipate receiving a grant for this purchase. If the grant is not awarded to the County it will be funded from the Coroner's Fee Fund.
<b>19th Judicial Circuit Court:</b> Mobile Technology Access for Probation Officers- LC Adult Probation (11 mobile computers)	\$17,436	\$17,436	There is a need for mobile computer technology in the field to provide a more integrative criminal justice system by giving probation officers immediate access to information systems. This would provide access to the case management system, Circuit Clerks system and law enforcement improving communication, officer safety and efficiency.	<b>Efficiency.</b> This will allow for more efficient field operations. This will be funded from the Probation Services Fee Fund.
<b>Division of Transportation:</b> Bike Path Count Stations	\$20,000	\$20,000	To accurately capture data of non-motorized travel along bike paths to assist with future planning of non-motorized travel. Current counters are at the end of their life and are prone to errors and malfunctions. This information will be used to plan for future maintenance and expansion of non-motorized paths.	<b>Non-Motorized Transportation.</b> This will allow better planning for non-motorized transportation.

## Fiscal Year 2014 Requests

Requesting Department / Request	FY 2014 Department Request	FY 2014 Approved	Description of Request	Reason for Funding
<b>Division of Transportation:</b> Conference Room Display	\$8,500	\$8,500	A Smart Board is needed to enhance the ability to view, diagram and make decisions for future road projects as well as for training and conference ability.	<b>Efficiency.</b> This will increase the efficiency of meetings and other planning efforts.
<b>Finance:</b> Third Party Vendor System and Equal Opportunity Marketing Materials	\$30,000	\$30,000	An improved bid and vendor notification system is needed to allow for a more inclusive, efficient and effective bid process. To enhance the use of this bid system, a marketing plan to inform the public of this system as well as training dollars are included in this request. This request coincides with the County's focus on creating an Economic Opportunity Outreach Program in conjunction with RG Moore to improve communication about procurement and contracting opportunities for local, minority and women owned business. This request includes funds to host vendor fairs, fliers, translation services and print services as well as funds to procure a third party vendor system.	<b>Economic Development.</b> This is a key piece of the Buy Local, Build Local, Work Local Initiative.
<b>Human Resources:</b> Application Software Replacement	\$50,000	\$30,450	The current contract with Open Hire expired in FY 2013. The County is currently on an extended contract. Human Resources would like to explore replacement options to improve the current process, provide more seamless on-boarding and relevant testing for new applicants and a product that will integrate with BOSS.	<b>Efficiency.</b> This will increase efficiency of Human Resources operations through improved automation.
<b>Human Resources:</b> FMLA/ LOA Tracking/ Module	\$44,001	\$44,000	To enlist the tracking and support services of a third party FMLA administrative service to create and maintain a standardized, automated, and centralized process for leave approval and tracking to reduce the County's risk and non-compliance with Federal law and ensure the County maintains a best practices approach.	<b>Efficiency.</b> This will increase efficiency of Human Resources operations through improved automation.
<b>Information Technology:</b> Service Desk Management System	\$120,000	\$120,000	Implementation of an industry standard IT Service Desk Management System will improve efficiency of IT's services such as communication, problem solving, prioritization, education, transparency and business process workflows. A new tool will allow for multiple means of customer interaction, transparency of trouble tickets throughout their life-cycle, customer friendly FAQ's that allow for customers to solve common problems without IT involvement, and better support of the complex technology organization of the County. This request includes the cost of interfacing with Oracle which will be included in the scope of the solicitation.	<b>Efficiency.</b> This will increase efficiency of Information Technology operations through improved automation.
<b>Sheriff's Office:</b> Double Bunking-Lake County Jail	\$76,800	\$76,800	To utilize the available space located in secure detention units to its maximum capacity by adding 24 additional beds without opening a dormitory unit allowing additional inmates to be housed within the current structure while adhering to all IDOC and ACA guidelines.	<b>Efficiency.</b> This allows for a cost effective expansion of secure detention capacity.
<b>Finance:</b> Color Printer Replacement	\$105,000	\$105,000	The current color machine has reached its end of life, is outdated and failing. The cost per color copy is currently 0.085. A new machine will lower the cost per color copy to 0.047 and ensure better print quality, labor cost reduction in finishing equipment, faster completion of color printing and savings in the area of maintenance. A lease of this machine over five years would cost \$202,700 so the purchase cost of \$168,620 over five years is more prudent.	<b>Efficiency.</b> The existing machine is limited in capacity. This will increase the capacity of the print shop and allow for cheaper printing. This will allow more work to be produced in house and may allow for in sourcing of work from other governments.

Not Approved		\$1,380,737		
<b>Coroner:</b> Increase of FT Admin Staff to 40 hours	\$6,552	\$0	Increase both administrative staff members from 37.5 to 40 hours a work week to provide more effective and efficient support to the department and public and eliminate the short staffing of deputies. This would not be necessary if the requested reclass is approved.	
<b>19th Judicial Circuit Court:</b> FACE-IT After Care/ Case Manager	\$89,204	\$0	There is currently no established case manager position for the FACE IT program resulting in therapists and staff taking on additional responsibilities that take away from their current duties. A case manager would coordinate services, manage the participants in the program through completion, communicate progress and needs to service providers, and ensure that therapy is being carried out.	
<b>19th Judicial Circuit Court:</b> Convert PT to FT JIS Help Desk Personnel	\$49,039	\$0	Due to the rapidly growing technology needs and demands of the Circuit Court, there is a need for a full time staff position to handle service calls in a standard manner and complete requests allowing for the rest of the IT team to focus on other responsibilities and projects. Work orders Jan-July FY11: 1,180, FY12: 1,208, FY13 1,645.	
<b>Division of Transportation:</b> Additional Snow Plow Route	\$212,940	\$0	Due to an increase in the number of county lane miles and volume of traffic, a new snow plow route is requested to include two temporary road maintenance workers, overtime and the associated truck and plow equipment. The primary reason for the request is that existing resources are insufficient to clear the roads off in the targeted four route completions in a 12 hour shift. It is estimated that it would take an additional 20 minutes to complete four passes.	
<b>Health Department:</b> Organizational Culture Review Initiative	\$53,000	\$0	This request is for consulting fees for improvement initiatives resulting from a 2013 Employee Engagement Survey. The Joint Commission Accreditation requires that employee satisfaction/engagement is measured every two years and improvement initiatives are developed. In addition, the Health Department 2014 Strategic Plan has identified workforce development needs, including continuous improvement.	
<b>Health Department:</b> Assistant Business Manager	\$90,897	\$0	This request is for a position in Behavioral Health to assist with enhancing revenue capture by monitoring and managing front desk activities at all behavioral health clinics.	

**Fiscal Year 2014 Requests**

Requesting Department / Request	FY 2014 Department Request	FY 2014 Approved	Description of Request	Reason for Funding
<b>Health Department:</b> Counselor III	\$79,829	\$0	The Children Adolescent & Behavioral Services (CABS) program is requesting a full-time Counselor III position for Screening, Assessment and Support Services (SASS) due to high caseloads. By adding a Counselor III position, the staff can spend more time on additional needed interventions. Some of these activities generate a higher reimbursement rate than the general case management rate. Estimated FY14 revenue impact is \$61,800.	
<b>Information Technology:</b> 1990 Aerial Imagery	\$7,253	\$0	The purchase of the 1990 ready to use imagery would benefit GIS as well as PB&D and SMC in identifying and understanding historical land usage by filling in the gaps of missing aerial imagery from 1974 to 1993. Lake County currently owns photography from 1974 and 1993. The 1990 photographs will correspond with known census data and were used to create the Lake County Wetland Inventory used as a regulatory instrument in the WDO and initial property research by PB&D and the public.	
<b>Information Technology:</b> Info-Tech Research Group Subscription	\$21,385	\$0	A subscription to the Info-Tech Research Group will provide an organized, searchable, credible database of presentations, templates, planning tools, peer research and direct analyst access to assist 100 users across multiple departments in research and decision-making.	
<b>Information Technology:</b> Public Land Survey System (PLSS) Monument Documentation	\$259,050	\$0	This is a proposed continuation of a multi-year program to determine and document the GPS coordinates of public land survey system monuments which are the foundation of all property and district boundary surveying done in the County and are the foundations for tax parcel and district mapping in the County. Currently these monuments are disappearing as land around the County is developed. This request will finish the mapping of the monuments for Lake County and will improve the accuracy of County mapping.	
<b>Information Technology:</b> Airborne Data Development Planimetric Update	\$50,000	\$0	In an effort to ensure the continued usefulness of the County's GIS, this project will bring up-to-date existing planimetric data (building outlines and road edge of pavement). This data is used for planning needs, estimating impervious surface area in watersheds and estimating structure counts in floodplains.	
<b>State's Attorney:</b> Part-Time Investigator (LCCAC)	\$80,270	\$0	Due to an estimated doubling in victims and case load served by the Children's Advocacy Center there is a need for a part-time investigator to assist with investigations of the vulnerable population. Greater countywide reliance on CAC: FY12: 395 cases. FY13 through Q2: 300. FY13 Projected: 600.	
<b>State's Attorney:</b> Special Programs Director: PT to FT	\$69,715	\$0	This position serves as community, law enforcement and social service liaison helping the SAO understand the communities they serve and the threats they face. The position is key to obtaining grant funding. Increased job complexity and responsibility necessitates changing the position from PT to FT. FY12: \$335,000 in grant funding secured and ~100 speaking engagements were given to schools, churches and other community and law enforcement groups. Topics presented include Bullying, Gang Awareness, Teen Dating Violence, Bee Safe, and Drug Prevention Awareness.	
<b>Sheriff's Office:</b> Radio Dispatcher	\$82,285	\$0	An additional staff member will allow for better coverage of minimum staffing levels when other employees take benefit time, decreasing the use of overtime. This position will allow for the 911 Communications center to better keep up with the increased workload caused by additional staffing assigned to patrol, investigations and warrant divisions, etc. Sheriff estimates \$39,000 in OT savings based on 459 hours of FMLA and 337 hours of sick time during the first 6 months of FY13. Increase in Highway Patrol, Forest Preserve, and contract city patrols and calls. Calls also taken for Coroner's office, after hours Public Works, Utility Locating, and DOT.	
<b>19th Judicial Circuit Clerk:</b> Refunding of Juvenile Counselor	\$76,051	\$0	With HB2404 17 year olds will be diverted to the juvenile system. Rising youth population in the Home Detention Program coupled with increasing numbers of staff on leave has created gaps in coverage. There is a need for additional staff to monitor the program and provide coverage.	

**Board Member Requests**

<b>Board Member Request:</b> Sustainability Coordinator	\$153,267	\$150,911	There is a need for a focused approach to sustainability with a dedicated staff person to pursue opportunities, grants and innovative partnerships while implementing projects.	Per budget policies, Board member requests are presented without a recommendation or analysis.
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**Projected Changes in Fund Balance**

	Fund Balance 11/30/12	FY13 Projected Revenues	FY13 Projected Expenses	Projected Fund Balance 11/30/13	FY14 Budgeted Revenues	FY14 Budgeted Expenses	Projected Fund Balance 11/30/14	% Change (FY13 to FY14)
<i>Property Tax Funds</i>								
Corporate	\$ 127,880,360	\$ 164,220,971	\$ 163,257,259	\$ 128,844,072	\$ 173,940,702	\$ 171,946,410	\$ 130,838,364	
FICA	\$ 3,476,290	\$ 10,758,983	\$ 9,938,588	\$ 4,296,685	\$ 11,008,824	\$ 11,722,292	\$ 3,583,217	
IMRF	\$ 3,204,894	\$ 17,834,827	\$ 18,130,654	\$ 2,909,067	\$ 18,727,682	\$ 19,881,829	\$ 1,754,920	
Liability Insurance	\$ 26,693,852	\$ 5,774,644	\$ 5,490,201	\$ 26,978,295	\$ 6,208,920	\$ 6,677,605	\$ 26,509,610	
Veterans Assistance	\$ 764,875	\$ 579,379	\$ 505,578	\$ 838,676	\$ 275,017	\$ 418,488	\$ 695,205	
Health Department	\$ 35,835,087	\$ 68,861,909	\$ 71,328,460	\$ 33,368,536	\$ 71,085,506	\$ 72,609,390	\$ 31,844,652	
Stormwater Management	\$ 1,778,091	\$ 6,815,252	\$ 6,611,561	\$ 1,981,782	\$ 2,813,475	\$ 2,861,893	\$ 1,933,364	
Division of Transportation	\$ 6,601,359	\$ 18,609,420	\$ 18,762,365	\$ 6,448,414	\$ 19,343,734	\$ 20,259,449	\$ 5,532,699	
Hulse Detention Center	\$ 2,297,384	\$ 5,204,746	\$ 5,859,449	\$ 1,642,681	\$ 6,060,144	\$ 6,293,122	\$ 1,409,703	
Winchester House	\$ 3,831,586	\$ 14,665,457	\$ 15,715,477	\$ 2,781,566	\$ 16,075,860	\$ 17,710,101	\$ 1,147,325	
Tuberculosis Clinic	\$ 693,246	\$ 860,383	\$ 593,597	\$ 960,032	\$ 622,922	\$ 700,078	\$ 882,876	
<i>Capital Property Tax Funds</i>								
Bridge Tax	\$ 7,516,713	\$ 4,034,199	\$ 4,665,540	\$ 6,885,372	\$ 3,760,086	\$ 3,945,502	\$ 6,699,956	
Matching Tax	\$ 14,433,207	\$ 9,168,608	\$ 6,512,013	\$ 17,089,802	\$ 8,221,144	\$ 8,622,732	\$ 16,688,214	
	<b>\$ 235,006,944</b>	<b>\$ 327,388,778</b>	<b>\$ 327,370,742</b>	<b>\$ 235,024,980</b>	<b>\$ 338,144,016</b>	<b>\$ 343,648,891</b>	<b>\$ 229,520,105</b>	<b>-2.34%</b>
<i>County Reserve Policy requires 27.5% of budgeted expenses</i>								
								<b>66.79%</b>
<i>Special Revenue Funds</i>								
Probation Services Fee	\$ 520,911	\$ 1,958,368	\$ 1,654,178	\$ 825,101	\$ 2,006,411	\$ 1,659,736	\$ 1,171,776	42.02%
Law Library	\$ 763,038	\$ 364,310	\$ 506,831	\$ 620,517	\$ 388,772	\$ 502,386	\$ 506,903	-18.31%
Transportation Safety Hire Back	\$ -	\$ 20,860	\$ 20,000	\$ 860	\$ 21,000	\$ 21,000	\$ 860	0.00%
Children's Waiting Room	\$ 366,882	\$ 169,000	\$ 158,061	\$ 377,821	\$ 198,867	\$ 206,709	\$ 369,979	-2.08%
Neutral Site Custody Exchange Fee	\$ 217,797	\$ 145,072	\$ 154,365	\$ 208,504	\$ 170,524	\$ 170,000	\$ 209,028	0.25%
Court Automation	\$ 2,145,434	\$ 1,169,267	\$ 1,130,700	\$ 2,184,001	\$ 1,305,166	\$ 1,375,599	\$ 2,113,568	-3.22%
Circuit Clerk E-Citation	\$ 205,566	\$ 100,181	\$ -	\$ 305,747	\$ 115,573	\$ 100,000	\$ 321,320	5.09%
Court Document Storage	\$ 2,953,398	\$ 630,008	\$ 1,561,926	\$ 2,021,480	\$ 581,066	\$ 1,538,804	\$ 1,063,742	-47.38%
Recorder Automation	\$ 2,865,408	\$ 1,073,097	\$ 1,290,609	\$ 2,647,896	\$ 1,424,515	\$ 1,449,562	\$ 2,622,849	-0.95%
Vital Records Automation	\$ 112,034	\$ 85,949	\$ 168,137	\$ 29,846	\$ 79,681	\$ 60,315	\$ 49,212	64.89%
GIS Automation Fund	\$ 176,587	\$ 628,880	\$ 628,880	\$ 176,587	\$ 811,257	\$ 810,000	\$ 177,844	0.71%
Tax Sale Automation	\$ 597,034	\$ 68,212	\$ 82,659	\$ 582,587	\$ 50,461	\$ 60,150	\$ 572,898	-1.66%
Coroner Fees	\$ 82,850	\$ 149,492	\$ 140,070	\$ 92,272	\$ 115,244	\$ 207,124	\$ 392	-99.58%
Motor Fuel Tax	\$ 17,495,680	\$ 12,345,781	\$ 13,788,973	\$ 16,052,488	\$ 10,330,661	\$ 10,330,661	\$ 16,052,488	0.00%
<i>Special Revenue Funds (Continued)</i>								
1/4% Sales Tax	\$ 65,285,361	\$ 27,714,620	\$ 39,531,996	\$ 53,467,985	\$ 36,169,286	\$ 28,733,886	\$ 60,903,385	13.91%
Solid Waste Management	\$ 1,220,485	\$ 253,188	\$ 169,743	\$ 1,303,930	\$ 252,866	\$ 253,000	\$ 1,303,796	-0.01%
HUD	\$ 197,695	\$ 5,999,746	\$ 6,932,057	\$ (734,616)	\$ 3,587,483	\$ 3,587,483	\$ (734,616)	0.00%
Workforce Development	\$ 214,426	\$ 4,886,485	\$ 5,114,433	\$ (13,522)	\$ 4,095,291	\$ 4,095,291	\$ (13,522)	0.00%
<i>Debt Service Funds</i>								
2005 GO Refunding Bonds	\$ 124,772	\$ 485,330	\$ 485,630	\$ 124,472	\$ 491,140	\$ 491,140	\$ 124,472	0.00%
2008 Bond Construction	\$ 13,231	\$ 2,781,994	\$ 2,784,494	\$ 10,731	\$ 2,810,894	\$ 2,810,894	\$ 10,731	0.00%
2010A Bond Construction	\$ 641,444	\$ 1,465,580	\$ 1,596,312	\$ 510,712	\$ 1,595,700	\$ 1,595,700	\$ 510,712	0.00%
2011A Bond Construction	\$ 108	\$ 965,200	\$ 962,628	\$ 2,680	\$ 965,200	\$ 965,200	\$ 2,680	0.00%
<i>Internal Service Fund</i>								
Health Life Dental	\$ 7,866,547	\$ 39,840,271	\$ 39,770,311	\$ 7,936,507	\$ 46,624,471	\$ 46,624,471	\$ 7,936,507	0.00%
<i>Enterprise Fund</i>								
Public Works	\$ 72,964,992	\$ 42,327,739	\$ 44,976,089	\$ 70,316,642	\$ 40,367,941	\$ 36,551,643	\$ 74,132,940	5.43%
<i>Special Service Areas</i>								
SSA #8 Loon Lake	\$ 25,489	\$ 50,230	\$ 50,218	\$ 25,501	\$ 50,073	\$ 50,000	\$ 25,574	0.29%
SSA#10 North Hills	\$ 106,411	\$ 72,298	\$ 80,019	\$ 98,690	\$ 81,400	\$ 81,288	\$ 98,802	0.11%
SSA#12 Woods of Ivanhoe	\$ 33,795	\$ 21,630	\$ 22,243	\$ 33,182	\$ 21,573	\$ 30,000	\$ 24,755	-25.40%
SSA#13 Tax Exempt A	\$ 171,014	\$ 126,428	\$ 126,318	\$ 171,124	\$ 126,549	\$ 126,318	\$ 171,355	0.13%
SSA#13 Taxable B	\$ 66,069	\$ 130,056	\$ 130,480	\$ 65,645	\$ 129,236	\$ 129,236	\$ 65,645	0.00%

**Explanation for variances greater than 10%:**

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

Special revenue funds can only be used for specific purposes. Often the balances are built up over several years to fund major projects or purchases. The Probation Services Fee Fund is currently building its reserves for future projects. The Law Library Fund could decrease by 18% if all budgeted expenses are incurred. This includes equipment rental, publications and some other one-time purchases. An ongoing technology/efficiency project is expected to spend down the Court Document Storage Fund. The Vital Records Fund expects to begin to replenish its fund balance in FY14 by reducing the number of positions in this fund. A new x-ray machine is scheduled to be purchased in the Coroner's Fees Fund which will deplete the fund balance. The 1/4% Sales Tax is a construction fund, with multi-year projects, and a necessary accumulation of funds to fund future year projects. SSA#12 Woods of Ivanhoe budgets for maintenance and repair activities every few years which slightly reduce the fund balance.

## Debt

Lake County has the following General Obligation Debt outstanding:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebted- Ness	Balance 11-30-13
General Obligation Debt					
Series 2005	6/01/05	5/01/14	3.50 - 3.70%	\$ 3,050,000	\$ 480,000
Series 2008	8/10/08	11/30/27	3.00 - 5.00%	35,360,000	29,165,000
Series 2010A	12/15/10	11/30/28	4.85 - 5.25%	31,410,000	31,410,000
Series 2011A	5/25/11	11/30/25	4.00 - 5.00%	20,000,000	20,000,000
					<b><u>\$ 81,055,000</u></b>

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

Assessed value of property for Tax Year 2012:	\$24,472,676,727
Debt limit (5.75% of assessed value):	\$ 1,407,178,912
General obligation bonds (tax levy):	\$ 0
Total net debt applicable to the limit:	\$ 0
Legal Debt Margin:	\$ 1,407,178,912
Total net debt applicable to the limit as % of debt limit	0%

## Bond Rating

Lake County has AAA credit ratings from Standard & Poor's and Moody's Investors Services. Bond ratings are based on a thorough analysis of fiscal policy, debt management, the balance of revenues with public spending, and current and long-term fiscal outlook. The fact that Lake County has maintained its AAA rating, the highest possible credit score given to governments, is a testament to the prudent financial management of the County Board and staff. In the most recent rating of the Series 2011A 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.

## Anticipated Debt Issues

Lake County plans to issue Series 2013A General Obligation Sales Tax Alternate Revenue bonds in the amount of \$30,000,000 for road improvements.

# ***Corporate Fund***

*2014 Approved Budget*

**Lake County  
Approved Budget for FY 2014**

**General Corporate Fund**

**Revenue**

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
95,421,432	98,745,939	106,179,337	Taxes	107,413,780
3,200,882	3,386,151	2,871,501	Licenses & Permits	3,260,316
1,262,733	1,400,779	1,336,436	Fines and Forfeitures	1,335,037
19,201	21,977	23,500	Rentals	20,850
19,400,615	16,389,379	12,390,035	Intergovernmental	11,914,377
18,088,899	20,122,972	19,368,161	Charges for Services	20,285,268
9,069,631	7,636,242	7,804,399	Miscellaneous	7,740,596
19,418,140	20,245,174	20,716,464	Transfers	21,970,478
<b>165,881,533</b>	<b>167,948,613</b>	<b>170,689,833</b>	<b>Total Revenue</b>	<b>173,940,702</b>

**Expenditures**

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
80,769,380	85,911,783	90,436,761	Personal Services	93,842,318
3,585,169	3,934,439	4,546,233	Commodities	4,788,692
55,136,035	59,454,019	75,846,902	Contractuals	62,950,851
14,073,829	10,891,047	66,783,882	Capital Expenditures	10,364,549
<b>153,564,413</b>	<b>160,191,288</b>	<b>237,613,778</b>	<b>Total Expenditures</b>	<b>171,946,410</b>

**Use of Cash**

**(1,994,292)**

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	20	22	22
<b>Part Time</b>	2	3	3

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
74,009	69,344	74,239	Intergovernmental	75,713
7,739	6,868	4,100	Charges for Services	4,200
25	0	0	Miscellaneous	0
<b>81,773</b>	<b>76,212</b>	<b>78,339</b>	<b>Total Revenue</b>	<b>79,913</b>

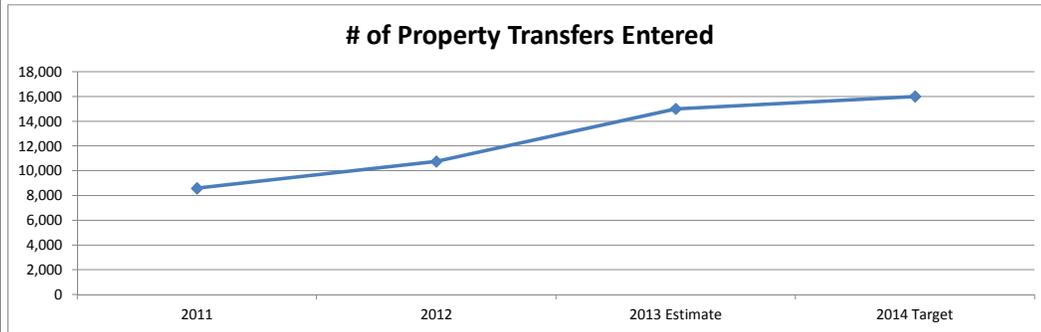
### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,040,698	1,092,640	1,185,608	Personal Services	1,192,895
25,288	33,474	40,500	Commodities	40,500
738,985	756,865	851,662	Contractuals	853,811
<b>1,804,971</b>	<b>1,882,979</b>	<b>2,077,770</b>	<b>Total Expenditures</b>	<b>2,087,206</b>

### Significant Changes

The FY2014 adopted budget includes a reduction in overtime salaries and wages due to a decline in the number of appeals. The CCAO has also reduced the number of vehicles in its fleet from three to two.

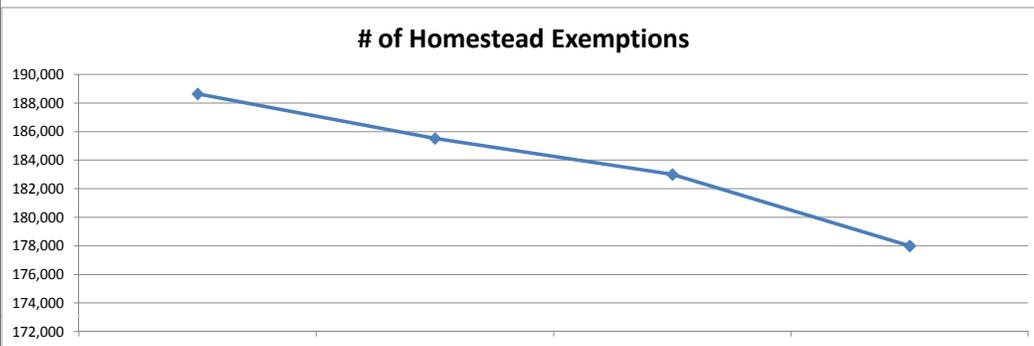
## Real Estate Transfer Declarations



### Performance Snapshot...

In 2013, we have seen a moderation of the real estate market in Lake County. As a result there has been a significant increase in the number of real estate transactions. In the pre-bubble times we experienced 18,000 to 19,000 real estate transactions annually. As you can see we will be getting back to those levels here in 2013. This is a change in the workload for the CCAO.

## General Homestead Exemption



### Performance Snapshot...

There is a concern that with the meltdown of the real estate market, coupled with the increase of investor purchases of single-family properties, that there are homestead exemptions on properties in our county inappropriately. At present, in Lake County we rely on the township assessor offices to provide the oversight of the General Homestead Exemption. As you can see from the graph above, the number of General Homestead Exemptions has decreased from Tax Year 2011 to 2012. With property tax rates rising, this exemption has become considerably more valuable to property owners and this heightens the need for better administration of the program. As we move forward into 2014, other non-property tax data sources will need to be utilized to eliminate non-qualifying properties from receiving these exemption benefits.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 10-Jan-2014 12:24 PM  
Page : 1 of 1

Worksheet : 11121 Rev-Chief Cty Asse - 11121  
Management Center : 2300000 To 2399999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

101-General Fund

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
45280 Salary Reimbursement	69,013	66,044	70,739	70,739	66,489	72,713
45400 Revenue From Other Government Bodies	4,000	3,300	3,500	3,500	2,545	3,000
46010 Fees	4,000	6,400	4,000	4,000	6,150	4,000
46420 Copy Charges	200	468	100	100	258	200
49910 All Other Miscellaneous Revenue	0	0	0	0	750	0
<b>4</b>	<b>77,213</b>	<b>76,212</b>	<b>78,339</b>	<b>78,339</b>	<b>76,192</b>	<b>79,913</b>

Total for Fund (101): 77,213 76,212 78,339 78,339 76,192 79,913

Grand Total: 77,213 76,212 78,339 78,339 76,192 79,913

# Lake County Expense Budget Comparison Report by Management Center

Date : 10-Jan-2014 12:24 PM  
Page : 1 of 1

Worksheet : 11218 Chief County Assessm - 11218  
Management Center : 2300000 To 2399999

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,044,127	1,051,589	1,127,879	1,127,879	1,039,712	1,145,395
*51120 Part Time Salaries And Wages	27,183	10,132	27,931	27,931	0	27,958
*51140 Overtime Salaries And Wages	24,600	26,512	29,798	29,798	5,988	19,542
51160 Holiday Pay	0	1,730	0	0	0	0
51180 Special Pay	0	1,177	0	0	0	0
51240 Opt Out Premium	1,500	1,500	0	0	2,481	0
<b>Total Personnel Services :</b>	<b>1,097,410</b>	<b>1,092,640</b>	<b>1,185,608</b>	<b>1,185,608</b>	<b>1,048,181</b>	<b>1,192,895</b>
61010 Office Supplies	2,500	924	2,500	2,500	0	2,500
61030 Books Manuals And Periodicals	1,450	1,109	1,500	1,500	1,147	1,500
61040 Operational Supplies	28,000	29,547	34,000	34,000	31,990	34,000
65090 Gasoline	2,500	1,894	2,500	2,500	1,670	2,500
<b>Total Commodities :</b>	<b>34,450</b>	<b>33,474</b>	<b>40,500</b>	<b>40,500</b>	<b>34,807</b>	<b>40,500</b>
71150 Consultants	35,000	33,730	45,000	45,000	16,856	45,000
71270 Email Archival	0	0	0	0	0	315
71450 Mileage Reimbursement	6,500	7,528	7,500	7,500	4,336	5,000
71470 Employee Relations	0	24	0	0	0	0
71500 Trips And Training	11,150	9,214	12,000	12,000	12,498	12,000
71810 Dues And Subscriptions	12,250	7,877	12,400	12,400	13,153	12,800
71840 Publications & Legal Notices	125,000	113,356	125,000	125,000	105,044	125,000
71950 Cellular Phones	0	224	0	0	0	1,800
71955 Cell Phone Allowance	0	75	0	0	1,200	0
71960 Data/Telecommunications	3,400	1,871	2,400	2,400	932	540
72210 Motor Vehicle Maintenance & Repairs	2,500	883	2,500	2,500	778	2,000
72260 Office Equip Maintenance And Repairs	500	0	500	500	0	500
72530 Equipment Rental	6,000	4,074	7,500	7,500	3,684	5,100
72830 Printing Services	0	0	0	0	370	0
72970 Per Diem Fees	200,000	199,000	225,000	225,000	226,100	225,000
*74080 H/L/D Employee Benefits	206,411	180,096	180,379	180,379	190,906	187,541
*74100 Retirement Benefits/FICA	83,858	79,802	90,699	90,699	76,148	91,631
*74110 Retirement Benefits/IMRF	121,801	118,820	139,784	139,784	116,081	138,584
79950 All Other Miscellaneous	1,000	291	1,000	1,000	1,446	1,000
<b>Total Contractuals :</b>	<b>815,370</b>	<b>756,865</b>	<b>851,662</b>	<b>851,662</b>	<b>769,532</b>	<b>853,811</b>
*84030 Computer Equipment	0	0	0	0	0	0
<b>Total Capital Expenditures :</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total for Fund (101):</b>	<b>1,947,230</b>	<b>1,882,979</b>	<b>2,077,770</b>	<b>2,077,770</b>	<b>1,852,520</b>	<b>2,087,206</b>
<b>Grand Total:</b>	<b>1,947,230</b>	<b>1,882,979</b>	<b>2,077,770</b>	<b>2,077,770</b>	<b>1,852,520</b>	<b>2,087,206</b>

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	138	140	140
<b>Part Time</b>	9	9	8

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
389,017	407,082	450,000	Fines and Forefeitures	400,000
9,855,018	9,418,099	10,176,125	Charges for Services	10,140,100
1,731,961	1,515,149	1,574,310	Miscellaneous	1,575,000
123,626	0	0	Transfers	0
<b>12,099,622</b>	<b>11,340,330</b>	<b>12,200,435</b>	<b>Total Revenue</b>	<b>12,115,100</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
5,649,288	5,664,503	6,203,566	Personal Services	6,318,709
130,002	135,489	193,300	Commodities	192,355
2,514,042	2,546,769	2,824,981	Contractuals	2,920,561
<b>8,293,332</b>	<b>8,346,761</b>	<b>9,221,847</b>	<b>Total Expenditures</b>	<b>9,431,625</b>

### Significant Changes

The FY2014 budget transfers two full-time positions from the Document Storage Fund to the General Fund, along with all associated benefit and payroll expenses. Two full-time positions and one part-time position has been eliminated. These positions were previously unfunded.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 10-Jan-2014 12:18 PM  
Page : 1 of 1

Worksheet : 11124 Rev-Circuit Clerk - 11124  
Management Center : 3100000 To 3199999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

101-General Fund

43030 Fines Circuit Clerk	450,000	407,082	450,000	450,000	269,202	400,000
46040 Annual Support Fee's	70,000	73,734	70,000	70,000	70,441	150,000
46050 Docket Fees	4,000,000	3,266,803	3,800,000	3,800,000	2,493,943	3,800,000
46060 Appearance Fees	500,000	545,752	525,000	525,000	435,394	525,000
46070 Transcripts	215,000	280,461	215,000	215,000	287,505	315,000
46080 Citations	110,000	84,725	110,000	110,000	71,410	100,000
46090 Traffic Costs	2,000,000	1,779,580	1,875,000	1,875,000	1,559,940	1,875,000
46100 Passports	5,000	29,425	10,000	10,000	56,100	45,000
46110 Bond Forefeitures	325,000	371,953	350,000	350,000	330,420	325,000
46120 Bond Fees	500,000	458,291	450,000	450,000	422,742	415,000
46130 Jury Demand	190,000	175,791	190,000	190,000	151,570	180,000
46140 Adoption Fees	2,500	4,400	2,500	2,500	3,825	2,500
46155 Specialty Court Fee	50,000	13,913	30,000	30,000	4,202	5,000
46160 Court Security Fees	2,000,000	1,738,418	2,000,000	2,000,000	1,443,647	1,800,000
46165 Therapeutic Intensive Monitoring Court Fee	1,500	4,139	1,500	1,500	3,462	6,500
46312 ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk	0	773	0	0	490	900
46314 FORC - Foreclosure Prevention Program Fund - Circuit Clerk	6,000	5,029	6,000	6,000	3,507	20,000
46395 Clerk Admin Fee	300,000	309,242	300,000	300,000	293,930	315,000
46405 Single Drug Test Fee	75	215	75	75	95	100
46406 Multiple Drug Test Fee	0	75	0	0	10	0
46440 Urine Analysis Test	150,000	176,293	150,000	150,000	143,520	155,000
46455 Domestic Battery Fine - Circuit Clerk	50	62	50	50	53	50
46520 DNAC	6,000	6,167	6,000	6,000	4,745	6,000
46730 Northern Illinois Crime Lab	0	0	0	0	-1,580	0
46735 Crime Lab Clerk Fee	6,000	5,011	6,000	6,000	3,859	6,000
46780 County Trauma Center	12,000	10,270	12,000	12,000	8,648	12,000
46790 Domestic Violence	0	0	0	0	400	0
46800 Alias Search Fees	32,000	27,515	32,000	32,000	24,350	32,000
46810 Records Search Fees	10,000	15,852	10,000	10,000	11,502	14,000
46820 Expungement Fees	25,000	34,130	25,000	25,000	32,260	35,000
46940 DUI Fund -State Police	0	0	0	0	-140	0
46950 DUI Fund - County	0	80	0	0	50	50
46977 Prison Review - State	0	0	0	0	-6,220	0
* 48010 Interest	15,000	12,083	18,810	18,810	8,998	12,000
48060 Dependent Children Parents	5,000	1,620	5,000	5,000	1,674	2,500
48070 Postage Charges	12,500	26,939	12,500	12,500	24,549	20,000
48080 Surcharge On Fines	37,500	38,298	37,500	37,500	32,890	40,000
48085 Percentage on TR CV Cases - County	1,500,000	1,435,816	1,500,000	1,500,000	1,311,276	1,500,000
49910 All Other Miscellaneous Revenue	500	393	500	500	150	500
<b>4</b>	<b>12,536,625</b>	<b>11,340,330</b>	<b>12,200,435</b>	<b>12,200,435</b>	<b>9,502,819</b>	<b>12,115,100</b>

Total for Fund (101): 12,536,625 11,340,330 12,200,435 12,200,435 9,502,819 12,115,100

Grand Total: 12,536,625 11,340,330 12,200,435 12,200,435 9,502,819 12,115,100

# Lake County Expense Budget Comparison Report by Management Center

Date : 10-Jan-2014 12:19 PM  
Page : 1 of 1

Worksheet : 11221 Circuit Court Clerk - 11221  
Management Center : 3100000 To 3199999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	5,712,220	5,536,209	5,870,984	5,870,984	5,430,117	5,913,558
*51120 Part Time Salaries And Wages	265,548	93,606	288,986	288,986	123,864	371,723
*51140 Overtime Salaries And Wages	30,750	10,553	31,596	31,596	10,306	15,428
51145 Back Pay Wages	0	0	0	0	6,685	0
51190 Judges Of Election	0	0	0	0	540	0
51210 Performance Appraisals	7,500	3,449	0	0	9,569	0
51220 Vacation payout	0	8,629	0	0	20,075	0
51230 Sick Payout	0	0	0	0	19,279	0
51240 Opt Out Premium	12,000	12,057	12,000	12,000	13,557	18,000
Total Personnel Services :	6,028,018	5,664,503	6,203,566	6,203,566	5,633,992	6,318,709
61010 Office Supplies	150,000	132,018	175,000	175,000	118,270	185,000
61030 Books Manuals And Periodicals	3,000	1,333	3,000	3,000	1,521	2,000
61040 Operational Supplies	12,500	578	12,500	12,500	4,187	2,500
65090 Gasoline	2,300	1,416	2,300	2,300	994	2,000
65120 Automobile Repairs and Maintenance	500	144	500	500	223	855
Total Commodities :	168,300	135,489	193,300	193,300	125,195	192,355
71270 Email Archival	0	0	0	0	0	495
71450 Mileage Reimbursement	1,750	434	1,750	1,750	3,561	3,000
71500 Trips And Training	10,000	1,121	10,000	10,000	30,064	20,000
71810 Dues And Subscriptions	3,000	1,621	3,000	3,000	3,828	4,000
71820 Dues	0	0	0	0	285	0
71955 Cell Phone Allowance	0	0	0	0	1,275	1,800
72210 Motor Vehicle Maintenance & Repairs	667	336	667	667	384	667
72260 Office Equip Maintenance And Repairs	15,000	23,568	50,000	50,000	36,818	50,000
72530 Equipment Rental	25,000	23,225	25,000	25,000	27,352	25,000
72815 Bank Service Charges	25,000	17,735	25,000	25,000	2,401	20,400
73190 Bad Debt Expense	10,000	828	10,000	10,000	0	5,000
*74080 H/L/D Employee Benefits	1,483,569	1,446,399	1,510,736	1,510,736	1,520,987	1,577,113
*74100 Retirement Benefits/FICA	461,180	413,878	473,655	473,655	412,855	480,846
*74110 Retirement Benefits/IMRF	691,470	617,247	710,173	710,173	627,518	727,240
79950 All Other Miscellaneous	5,000	377	5,000	5,000	1,374	5,000
Total Contractuals :	2,731,636	2,546,769	2,824,981	2,824,981	2,668,702	2,920,561
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101) :	8,927,954	8,346,761	9,221,847	9,221,847	8,427,889	9,431,625
Grand Total :	8,927,954	8,346,761	9,221,847	9,221,847	8,427,889	9,431,625

# FY 2014 Budget Overview

## 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. 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	150	155	150
<b>Part Time</b>	10	10	7

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,881,142	3,435,857	3,145,542	Intergovernmental	2,412,424
566,037	991,896	795,000	Charges for Services	1,283,000
80,502	90,634	74,000	Miscellaneous	74,000
649,424	692,799	644,811	Transfers	632,697
<b>4,177,105</b>	<b>5,211,186</b>	<b>4,659,353</b>	<b>Total Revenue</b>	<b>4,402,121</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
8,872,648	9,244,881	9,693,241	Personal Services	9,695,983
83,130	74,188	84,454	Commodities	77,050
4,744,242	5,081,243	6,228,399	Contractuals	5,532,452
7,447	1,567	6,293	Capital Expenditures	0
<b>13,707,467</b>	<b>14,401,879</b>	<b>16,012,387</b>	<b>Total Expenditures</b>	<b>15,305,485</b>

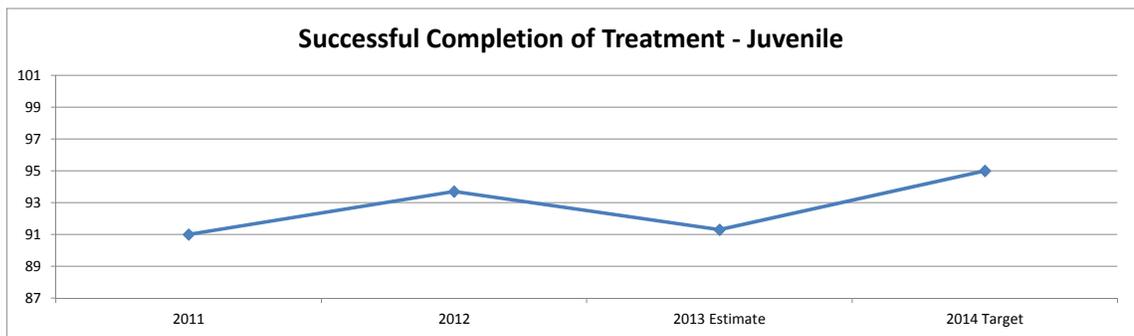
### Significant Changes

One part time Staff Attorney is being increased to full time. The budgetary impact of Illinois House Bill 2404 which requires 17 year olds to be prosecuted in the juvenile system effective January 2014 is unknown; however, additional treatment dollars were added into General Operating Expense contingencies (\$100,000). Other federal funds revenue has been budgeted at zero for FY2014 due to the Juvenile Accountability Block Grant. Funding is expected, but has been removed and will be added when the grant funding is received. Funding has been provided to implement a foreclosure mediation program. Eight previously unfunded positions have been eliminated (six full-time, two part-time).

## Juvenile Probation Services

Program Purpose: Provide Treatment to Juveniles

Program Goal: Reduce Recidivism Through Successful Completion of Treatment



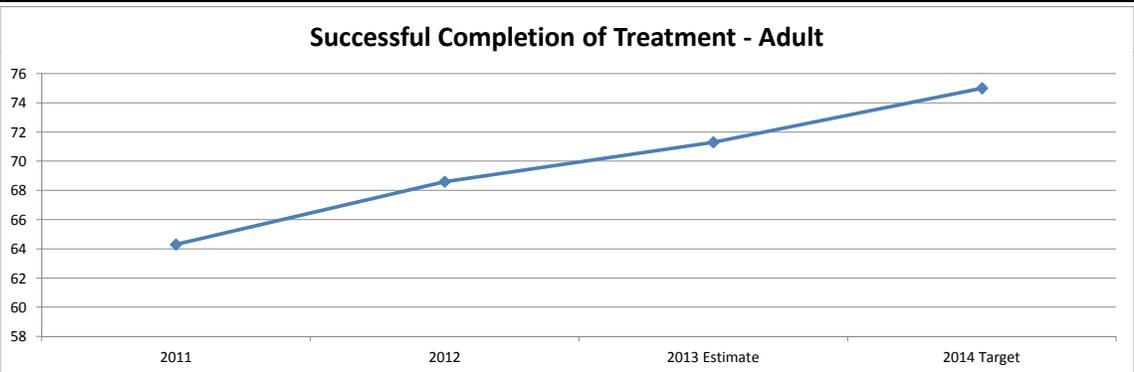
### Performance Snapshot...

The Juvenile Division services delinquent minor's with the goal of a reduction in recidivism. Services are provided on a continuum of care to assure public safety and competency development for minors to improve decision making and develop pro-social skills. Evidence shows that youth who complete treatment successfully are less likely to recidivate. Youth completed treatment at a rate of 93.7% in 2012. Effective 1-1-14, Public Act 98-0061 will raise the age of a juvenile to include youth up to 18 years old. This legislative change will not only increase service need, but will also present new challenges for the Juvenile Division to meet the needs of this acquired population.

## Adult Probation Services

Program Purpose: Provide Treatment to Adults

Program Goal: Reduce Recidivism Through Successful Completion of Treatment



### Performance Snapshot...

Adult Probation provides services designed to alter probationers' criminal behavior in order to reduce recidivism and increase compliance with the Court's orders and the conditions of supervision. Similar to Juveniles, evidence shows that treatment reduces recidivism. Success rates for this population demonstrate the increased difficulty of improving the psycho-social functioning of adults over juveniles.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

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Worksheet : 11130 Rev-Circuit Courts - 11130  
Management Center : 3200000 To 3299999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
* 45280 Salary Reimbursement	1,800,880	2,899,655	2,024,334	2,024,334	349,648	2,377,424
45340 Other Federal Funds	1,149,195	469,814	85,000	777,586	338,411	0
45350 Other State Funds	50,000	63,951	35,000	343,622	126,390	35,000
45400 Revenue From Other Government Bodies	0	2,437	0	0	0	0
46155 Specialty Court Fee	250,000	330,615	250,000	250,000	323,822	275,000
46157 Drug Court Fee	125,000	160,600	125,000	125,000	159,194	130,000
* 46337 Foreclosure Mediation Fees	0	0	0	0	0	460,000
46390 Court System Fee	515,000	484,166	400,000	400,000	414,855	400,000
46392 Probation - Public Service Conversion Fee	3,000	3,400	5,000	5,000	1,306	3,000
46763 Probation Services Operations	0	0	0	0	27,834	0
46850 All Other Charges For Services	20,000	13,115	15,000	15,000	15,200	15,000
48095 Reimbursements from Attorneys	0	0	0	0	500	0
48320 Proceeds From Sale Of Assets	0	8,997	0	0	1,273	0
49910 All Other Miscellaneous Revenue	74,000	81,637	74,000	74,000	36	74,000
49920 Transfers From Other Funds	692,798	692,799	644,811	644,811	577,811	632,697
-----						
4	4,679,873	5,211,186	3,658,145	4,659,353	2,336,280	4,402,121
-----						
Total for Fund (101):	4,679,873	5,211,186	3,658,145	4,659,353	2,336,280	4,402,121
-----						
Grand Total:	4,679,873	5,211,186	3,658,145	4,659,353	2,336,280	4,402,121

# Lake County Expense Budget Comparison Report by Management Center

Date : 10-Jan-2014 12:16 PM  
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Worksheet : 11227 Circuit Courts - 11227  
Management Center : 3200000 To 3299999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	9,283,981	8,937,540	9,430,969	9,409,123	8,620,561	9,498,897
*51120 Part Time Salaries And Wages	244,203	225,083	254,692	254,692	173,363	158,490
*51140 Overtime Salaries And Wages	10,763	11,028	8,220	8,220	8,509	9,257
51145 Back Pay Wages	0	0	0	0	4,500	0
51160 Holiday Pay	0	1,351	0	0	658	0
*51180 Special Pay	10,250	7,159	7,706	7,706	6,171	15,839
51190 Judges Of Election	0	0	0	0	170	0
51210 Performance Appraisals	35,339	17,335	0	0	22,052	0
51220 Vacation payout	0	15,481	0	0	14,558	0
51230 Sick Payout	0	17,212	0	0	17,381	0
51240 Opt Out Premium	9,000	12,692	13,500	13,500	15,231	13,500
<b>Total Personnel Services :</b>	<b>9,593,536</b>	<b>9,244,881</b>	<b>9,715,087</b>	<b>9,693,241</b>	<b>8,883,154</b>	<b>9,695,983</b>
61010 Office Supplies	21,640	11,243	15,000	15,288	10,294	12,000
61020 Computer Supplies	9,220	5,718	6,911	8,211	3,001	7,000
61030 Books Manuals And Periodicals	1,000	822	800	800	592	500
61040 Operational Supplies	41,838	30,614	30,490	34,855	34,726	32,250
65020 Laboratory Supplies	25,000	25,474	25,000	25,000	20,298	25,000
65090 Gasoline	325	317	300	300	198	300
<b>Total Commodities :</b>	<b>99,023</b>	<b>74,188</b>	<b>78,501</b>	<b>84,454</b>	<b>69,109</b>	<b>77,050</b>
*71120 Interpreters	185,000	160,682	185,000	185,000	111,803	200,000
71130 Court Reporters	12,000	7,290	10,000	10,000	18,150	10,000
71140 Legal Services	406,576	372,867	300,000	371,130	364,169	300,000
*71220 Computer Services	0	15,924	0	3,981	3,981	79,000
71270 Email Archival	0	0	0	0	0	5,130
71330 Medical Fees	5,000	12,822	15,000	15,000	10,662	15,000
71450 Mileage Reimbursement	1,000	948	1,000	1,000	438	1,000
71500 Trips And Training	86,711	21,535	5,000	88,791	44,727	5,000
*71650 Security Services	0	0	0	0	0	20,000
71810 Dues And Subscriptions	12,970	12,221	13,900	13,900	13,519	16,600
71840 Publications & Legal Notices	12,000	9,979	10,000	10,000	13,306	10,000
71950 Cellular Phones	0	1	0	0	38	0
72020 Investigative Expense	8,000	8,950	7,500	7,500	6,188	7,500
72040 Adult Residential Treatment	133,951	132,185	309,000	599,622	362,858	309,000
72110 Liability Insurance	3,428	0	0	0	0	0
72130 Worker's Compensation Insurance	6,758	6,758	0	0	0	0
72140 Unemployment Compensation	863	405	0	458	458	0
72170 Liability And Work Comp Insurance	4,521	0	0	4,521	0	0
72210 Motor Vehicle Maintenance & Repairs	300	209	200	200	350	200
72280 Equipment Maintenance	1,000	338	1,000	1,000	1,457	1,000
72530 Equipment Rental	14,000	20,547	28,000	28,000	28,000	28,000
72610 Transportation/Participants	4,455	2,460	5,175	5,175	608	5,000
72820 Postage	1,000	279	800	800	519	500
72830 Printing Services	11,088	11,905	10,000	10,000	13,090	10,000
72840 Temporary Employment Services	30,000	10,659	0	0	15,199	0
72910 Jurors Fees	250,000	240,507	250,000	250,000	267,182	250,000
72940 All Other Fees	24,000	16,160	18,000	18,000	14,040	16,000
72960 Witness Fees	37,000	30,333	30,000	30,000	13,904	30,000
73020 Dependent Children	200,000	192,948	200,000	356,000	296,388	200,000
73195 Indirect Cost Allocations	23,736	1,404	0	22,332	22,332	0

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11227 Circuit Courts - 11227  
Management Center : 3200000 To 3299999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*74080 H/L/D Employee Benefits	1,835,010	1,736,104	1,851,816	1,891,273	1,770,279	1,817,451
*74100 Retirement Benefits/FICA	733,979	678,565	742,172	752,435	652,585	741,627
*74110 Retirement Benefits/IMRF	1,092,825	1,014,077	1,139,430	1,154,818	996,606	1,121,651
*79940 Miscell Contractual Services	739,368	356,684	5,500	385,463	205,339	320,793
79950 All Other Miscellaneous	10,000	5,497	12,000	12,000	11,258	12,000
Total Contractuals :	5,886,539	5,081,243	5,150,493	6,228,399	5,259,433	5,532,452
84030 Computer Equipment	3,860	932	0	3,000	2,807	0
84060 Furniture And Office Equipment	4,000	635	0	3,293	0	0
Total Capital Expenditures :	7,860	1,567	0	6,293	2,807	0
Total for Fund (101):	15,586,958	14,401,879	14,944,081	16,012,387	14,214,503	15,305,485
Grand Total:	15,586,958	14,401,879	14,944,081	16,012,387	14,214,503	15,305,485

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	12	12	11
<b>Part Time</b>	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
24,287	23,678	27,625	Intergovernmental	14,000
3,395	0	0	Charges for Services	0
796	0	0	Miscellaneous	0
<b>28,478</b>	<b>23,678</b>	<b>27,625</b>	<b>Total Revenue</b>	<b>14,000</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
616,124	711,843	711,532	Personal Services	796,048
80,208	96,107	91,000	Commodities	98,000
318,169	357,743	367,115	Contractuals	424,121
<b>1,014,501</b>	<b>1,165,693</b>	<b>1,169,647</b>	<b>Total Expenditures</b>	<b>1,318,169</b>

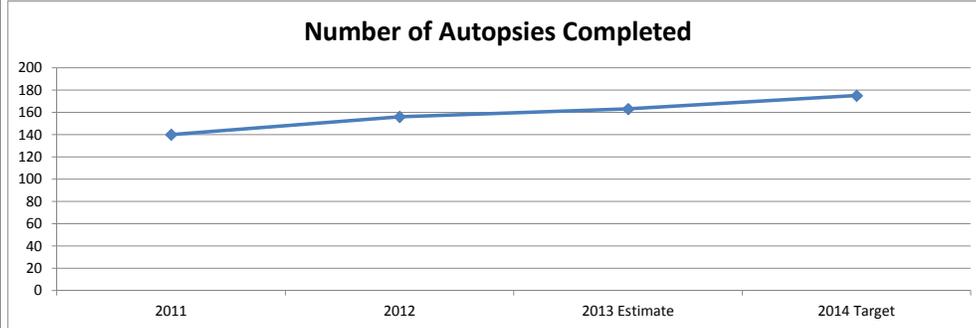
### Significant Changes

The FY2014 budget includes an increase in expenses due to the number of autopsies being conducted. The Sr. Deputy has been reclassified to an Administrative Supervisor and the Lab Tech has been reclassified to a Sr. Lab Tech. This allowed for the elimination of the unfunded Forensic Lab Manager position.

## Death Investigations

Purpose: To determine the cause of death in cases where the cause is not immediately known.

Goal: To accurately determine the cause of death.



### Performance Snapshot...

The number of autopsies conducted yearly impacts both Medical Fees and Lab Fees, thus causing greater department expenses.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

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Worksheet : 11138 Rev-Coroner - 11138  
Management Center : 3500000 To 3599999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45333 Grants - State	4,000	4,000	0	4,625	4,625	0
45400 Revenue From Other Government Bodies	35,000	19,678	23,000	23,000	11,718	14,000
4	39,000	23,678	23,000	27,625	16,343	14,000
-----						
Total for Fund (101):	39,000	23,678	23,000	27,625	16,343	14,000
-----						
Grand Total:	39,000	23,678	23,000	27,625	16,343	14,000

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11235 Coroner - 11235  
Management Center : 3500000 To 3599999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*51110 Regular Salaries And Wages	663,959	618,224	560,079	644,148	633,076	711,243
*51120 Part Time Salaries And Wages	22,884	23,252	22,884	22,884	19,407	39,165
*51140 Overtime Salaries And Wages	25,000	63,585	40,000	40,000	44,735	41,140
51180 Special Pay	0	2,628	0	0	2,757	0
51240 Opt Out Premium	0	4,154	4,500	4,500	4,442	4,500
Total Personnel Services :	711,843	711,843	627,463	711,532	704,417	796,048
61020 Computer Supplies	0	0	0	0	420	0
61040 Operational Supplies	4,000	3,932	0	0	1	0
62010 Medical Supplies	8,000	3,704	8,000	5,500	4,324	10,000
65020 Laboratory Supplies	95,900	88,471	88,000	85,500	79,608	88,000
Total Commodities :	107,900	96,107	96,000	91,000	84,353	98,000
71330 Medical Fees	135,146	129,000	120,000	120,000	117,000	150,000
71500 Trips And Training	0	0	0	4,625	4,637	0
71810 Dues And Subscriptions	0	84	0	0	0	0
*74080 H/L/D Employee Benefits	117,897	98,815	99,767	108,547	109,092	112,350
*74100 Retirement Benefits/FICA	52,997	52,097	46,247	53,087	51,723	60,906
*74110 Retirement Benefits/IMRF	79,461	76,252	71,276	80,856	77,762	92,115
79940 Miscell Contractual Services	0	1,495	0	0	2,975	8,750
Total Contractuals :	385,501	357,743	337,290	367,115	363,189	424,121
*83010 Motor Vehicles	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,205,244	1,165,693	1,060,753	1,169,647	1,151,959	1,318,169
Grand Total:	1,205,244	1,165,693	1,060,753	1,169,647	1,151,959	1,318,169

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
7,047,646	2,850,694	0	Intergovernmental	0
39,000	0	0	Miscellaneous	0
183,721	0	0	Transfers	0
<b>7,270,367</b>	<b>2,850,694</b>	<b>0</b>	<b>Total Revenue</b>	<b>0</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,084,418	2,636,239	12,884,615	Contractuals	0
11,543,806	8,089,154	58,183,594	Capital Expenditures	150,000
<b>12,628,224</b>	<b>10,725,393</b>	<b>71,068,209</b>	<b>Total Expenditures</b>	<b>150,000</b>

### Significant Changes

It was not possible to fully fund the annual contribution from the operating fund to the capital fund in the FY14 budget. However, sufficient funding is available for anticipated projects through the sweep resulting from the FY2012 budget. Funded requests/projects are included in the Capital Improvements tab.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 04:46 PM  
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Worksheet : 11119 Rev-Capital Improv - 11119  
Management Center : 1103000 To 1103999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45334 Grants - Federal	188,676	1,909,266	0	0	660	0
45400 Revenue From Other Government Bodies	0	941,428	0	0	712,487	0
49920 Transfers From Other Funds	3,311	0	0	0	0	0
-----						
4	191,987	2,850,694	0	0	713,147	0
-----						
Total for Fund (101):	191,987	2,850,694	0	0	713,147	0
-----						
Grand Total:	191,987	2,850,694	0	0	713,147	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:47 PM  
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Worksheet : 11216 Capital Improvement - 11216  
Management Center : 1103000 To 1103999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Commodities :	0	0	0	0	0	0
71150 Consultants	5,479,742	2,262,472	0	11,905,859	7,282,945	0
71170 Engineering Services	404,572	64,532	0	515,040	9,881	0
71180 Architectural Services	166,450	36,652	0	129,798	128,762	0
71370 Reimbursable Charges	65,989	68,045	0	0	0	0
71500 Trips And Training	0	38	0	0	0	0
79940 Miscell Contractual Services	82,793	0	0	82,793	42,500	0
79950 All Other Miscellaneous	455,625	204,500	0	251,125	24,917	0
Total Contractuals :	6,655,171	2,636,239	0	12,884,615	7,489,005	0
81010 Land Purchased	458,267	0	0	458,267	102,797	0
81015 Land Improvements	20,940	0	0	20,940	0	0
82010 Buildings And Structures	3,671,348	87,229	0	7,912,852	1,656,228	0
*82020 Building Improvements	16,087,728	6,239,881	0	41,225,223	12,759,844	150,000
84030 Computer Equipment	34,099	30,286	0	3,828	0	0
84040 Computer System Software	4,281,504	759,399	0	7,486,670	4,162,225	0
84045 Security Equipment	0	0	0	257,000	249,549	0
84100 Miscellaneous Equipment	374,124	278,289	0	212,674	164,595	0
85020 Roads & Road Constr & Maintenance	702,329	684,627	0	17,102	1,182	0
85070 All Other Capital Outlay	597,921	9,443	0	589,038	337,768	0
Total Capital Expenditures :	26,228,260	8,089,154	0	58,183,594	19,434,188	150,000
Total for Fund (101):	32,883,431	10,725,393	0	71,068,209	26,923,193	150,000
Grand Total:	32,883,431	10,725,393	0	71,068,209	26,923,193	150,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	18	19	19
<b>Part Time</b>	8	8	5

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,180,513	1,344,655	921,400	Licenses & Permits	1,230,376
6,016	10,681	11,500	Rentals	11,850
171,489	183,078	139,177	Intergovernmental	130,000
37,125	33,437	59,000	Charges for Services	44,000
123,159	0	0	Miscellaneous	0
<b>1,518,302</b>	<b>1,571,851</b>	<b>1,131,077</b>	<b>Total Revenue</b>	<b>1,416,226</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,289,340	1,330,596	1,473,697	Personal Services	1,752,852
67,345	71,872	99,210	Commodities	98,034
787,786	719,473	942,850	Contractuals	1,056,317
<b>2,144,471</b>	<b>2,121,941</b>	<b>2,515,757</b>	<b>Total Expenditures</b>	<b>2,907,203</b>

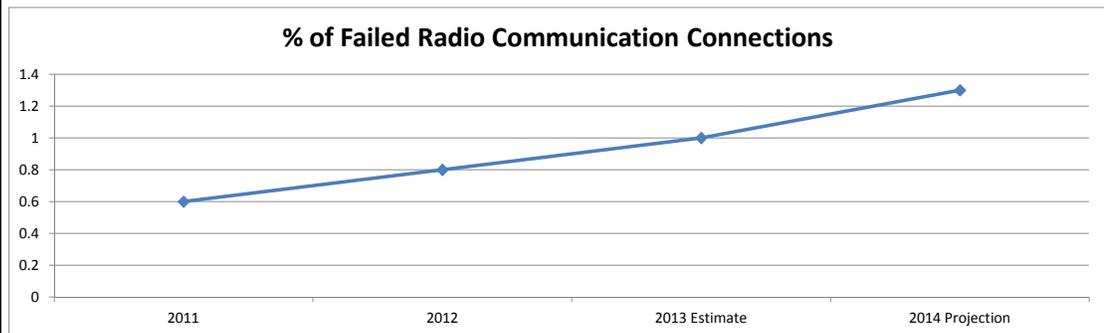
### Significant Changes

The FY2014 budget includes the refunding of the Assistant to the County Administrator position (which has been unfunded since FY2010), the addition of a full time Sustainability Coordinator, and the elimination of three part-time positions.

## Radio Communications

Program Purpose: Provide uninterrupted radio coverage throughout the County

Program Goal: Decrease the number of failed radio communications by replacing the radio system



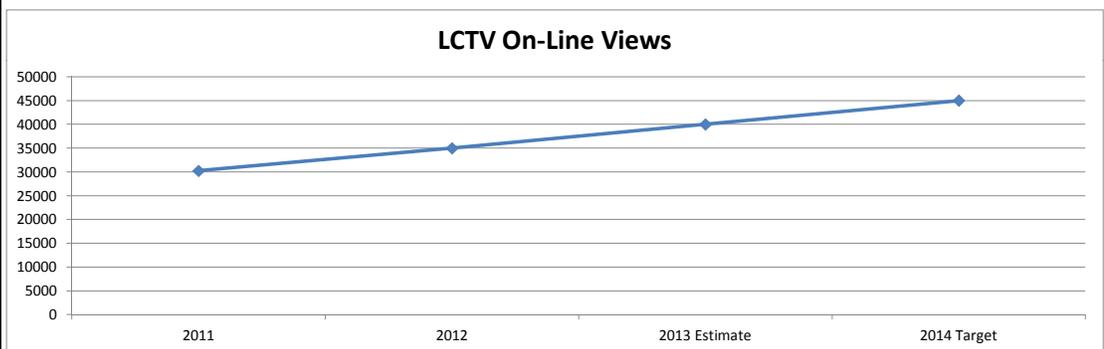
### Performance Snapshot...

Failed radio communication connections occur when radios are unable to access the radio system. The percent of failed connections increase as the need for improved area coverage increases. The current County Radio System can not meet all Public Safety and Public Service coverage requirements and also due to current end of life notifications, the radio system must be replaced by December of 2017.

## Lake County Television (LCTV)

Program Purpose: The purpose of LCTV is to broadcast public meetings and provide informational and educational video programming about county services, programs, and activities.

Program Goal: The goal of LCTV is to make Lake County government more accessible and understandable to Lake County residents through video programming.



### Performance Snapshot...

On-line videos have become an effective communications tool. Programs are posted to the website, e-newsletters, media sites, and social media. Due to the inclusion of videos in e-newsletters and the growing number of subscribers, views increase ever year. The number of viewers on cable are not available.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 04:43 PM  
Page : 1 of 1

Worksheet : 11143 Rev-Cty Admin - 11143  
Management Center : 1101000 To 1101999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
101-General Fund						
42120 Cable Fees	850,000	1,282,418	701,530	701,530	1,013,263	1,010,506
42130 AT&T Support PEG	0	62,237	148,470	148,470	45,729	148,470
42140 Comcast PEG Capital	0	0	71,400	71,400	36,483	71,400
44020 Tower Rentals	11,000	10,681	11,500	11,500	7,985	11,850
45333 Grants - State	130,000	1,115	130,000	130,000	0	130,000
45334 Grants - Federal	4,000	181,963	0	9,177	119,759	0
46340 Radio Monthly Contracts	30,000	28,745	30,000	30,000	24,675	22,000
46350 Radio Labor Charges	13,000	2,471	13,000	13,000	4,296	10,000
46360 Radio Materials/Parts Charges	8,000	2,221	8,000	8,000	2,334	6,000
46370 Radio Installation Charges	8,000	0	8,000	8,000	0	6,000
49910 All Other Miscellaneous Revenue	0	0	0	0	770	0
4	1,054,000	1,571,851	1,121,900	1,131,077	1,255,294	1,416,226
-----						
Total for Fund (101):	1,054,000	1,571,851	1,121,900	1,131,077	1,255,294	1,416,226
-----						
Grand Total:	1,054,000	1,571,851	1,121,900	1,131,077	1,255,294	1,416,226

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:44 PM  
Page : 1 of 2

Worksheet : 11237 County Admin - 11237  
Management Center : 1101000 To 1101999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,257,224	1,236,371	1,377,966	1,356,906	1,232,007	1,642,778
*51120 Part Time Salaries And Wages	77,973	78,854	96,653	96,653	86,243	89,415
*51140 Overtime Salaries And Wages	12,300	7,829	12,638	12,638	9,943	12,988
*51180 Special Pay	6,150	6,000	6,000	6,000	6,000	6,171
51210 Performance Appraisals	0	0	0	0	885	0
51220 Vacation payout	0	42	0	0	428	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	1,269	1,500
Total Personnel Services :	1,355,147	1,330,596	1,494,757	1,473,697	1,336,775	1,752,852
61010 Office Supplies	10,400	7,351	10,400	10,400	7,398	10,400
61020 Computer Supplies	6,360	5,979	10,060	10,060	5,290	10,060
61030 Books Manuals And Periodicals	500	0	500	500	0	350
*61040 Operational Supplies	65,264	54,722	61,264	70,441	38,257	71,264
61060 Clothing And Uniforms	500	69	500	500	755	250
61090 Printing and Photographic Supplies	500	0	500	500	0	250
63010 Building, Grounds Maintenance Supplies	500	403	500	500	263	750
65090 Gasoline	4,370	3,348	4,309	4,309	2,465	3,710
65120 Automobile Repairs and Maintenance	2,000	0	2,000	2,000	0	1,000
Total Commodities :	90,394	71,872	90,033	99,210	54,428	98,034
71140 Legal Services	0	1,214	0	0	0	0
71150 Consultants	6,000	2,200	3,000	3,000	2,222	3,000
71270 Email Archival	0	0	0	0	0	540
71450 Mileage Reimbursement	2,000	2,052	2,300	2,300	1,236	2,262
*71500 Trips And Training	20,100	15,424	22,938	22,938	16,091	23,438
71650 Security Services	930	940	1,350	1,350	1,225	1,475
71810 Dues And Subscriptions	8,460	7,212	8,502	8,502	5,960	8,682
71910 Gas For Heating	10,740	5,577	10,740	10,740	5,828	10,740
71920 Electricity	50,452	50,757	50,452	50,452	46,260	59,533
71930 Water And Sewer Charges	1,300	1,230	1,300	1,300	1,304	1,300
71950 Cellular Phones	10,765	5,316	4,245	4,245	3,450	4,245
71955 Cell Phone Allowance	0	375	3,600	3,600	3,600	3,600
71960 Data/Telecommunications	1,080	0	2,500	2,500	1,870	2,500
71970 Courier Services	1,700	53	1,700	1,700	17	1,000
72210 Motor Vehicle Maintenance & Repairs	1,300	2,792	1,300	1,300	3,687	3,800
72240 Radio Equipment Maintenance & Repair	19,255	8,173	18,755	18,755	2,130	18,755
72280 Equipment Maintenance	32,522	9,610	31,022	31,022	11,777	31,222
72510 Building Rentals	117,000	116,757	118,000	118,000	117,318	118,000
72530 Equipment Rental	3,750	3,095	2,250	2,250	4,047	4,650
72820 Postage	400	223	400	400	289	400
*74080 H/L/D Employee Benefits	236,372	211,811	247,900	247,900	211,767	271,320
*74100 Retirement Benefits/FICA	97,581	87,732	114,348	114,348	88,892	134,094
*74110 Retirement Benefits/IMRF	144,203	140,919	176,234	176,234	145,250	202,807
*79940 Miscell Contractual Services	85,000	42,277	84,000	105,060	64,285	134,000
79950 All Other Miscellaneous	14,954	3,734	14,954	14,954	4,151	14,954
Total Contractuals :	865,864	719,473	921,790	942,850	742,656	1,056,317
*84030 Computer Equipment	0	0	0	0	0	0
*84035 PEG Capital	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:44 PM  
Page : 2 of 2

Worksheet : 11237 County Admin - 11237  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total for Fund (101):	2,311,405	2,121,941	2,506,580	2,515,757	2,133,859	2,907,203
Grand Total:	2,311,405	2,121,941	2,506,580	2,515,757	2,133,859	2,907,203

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	25	23	23
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
90,663,009	94,236,149	102,149,337	Taxes	103,371,780
228,989	199,775	242,500	Licenses & Permits	250,000
12,645	11,295	12,000	Rentals	9,000
1,567,315	1,858,777	1,409,725	Intergovernmental	1,800,000
5,452,056	4,761,583	4,991,000	Miscellaneous	5,012,805
683,582	866,897	969,755	Transfers	1,045,000
<b>98,607,596</b>	<b>101,934,476</b>	<b>109,774,317</b>	<b>Total Revenue</b>	<b>111,488,585</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,082,207	1,133,498	1,006,101	Personal Services	1,018,170
2,765	2,552	4,000	Commodities	4,000
809,743	798,159	856,092	Contractuals	808,569
<b>1,894,715</b>	<b>1,934,209</b>	<b>1,866,193</b>	<b>Total Expenditures</b>	<b>1,830,739</b>

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 16-Jan-2014 03:58 PM  
Page : 1 of 1

Worksheet : 11140 Rev-County Board - 11140  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>101-General Fund</b>						
41100 Property Taxes	55,935,163	56,003,899	63,715,636	63,715,636	62,042,482	64,072,760
41110 Prior Year Property Taxes	0	15,394	0	0	14,059	0
41120 TIF Districts Property Taxes	40,000	108,230	40,000	40,000	109,343	80,000
41160 1% County Sales Tax	3,272,372	3,327,994	3,650,016	3,650,016	2,402,023	3,650,000
41170 1/4% Supplemental Sales Tax	22,290,307	23,116,420	23,492,105	23,492,105	17,093,139	23,492,105
41180 Use Sales Tax	1,260,705	1,288,650	1,311,133	1,311,133	1,035,252	1,350,000
41190 Hotel-Motel Tax	87,761	79,542	75,000	75,000	78,114	89,000
41195 Video Gaming	0	0	0	0	0	1
41210 State Income Tax	6,270,950	7,250,818	7,083,529	7,083,529	6,165,448	7,410,000
41220 Pers Property Replace Tax	3,128,519	3,045,202	2,781,918	2,781,918	3,375,878	3,227,914
42010 Liquor Licenses	225,000	199,775	225,000	225,000	228,065	230,000
42020 Amusement Devices	25,000	0	17,500	17,500	17,105	20,000
44010 Farm Rentals	8,600	11,295	12,000	12,000	4,500	9,000
44020 Tower Rentals	24,000	0	0	0	0	0
45010 Affected Area Comp Fee	1,693,200	1,858,777	1,409,725	1,409,725	2,210,098	1,800,000
48020 Indirect Cost Allocation	4,534,808	3,949,612	4,500,000	4,500,000	3,901,246	4,500,000
48030 Off Track Betting Fees	270,400	241,716	210,000	210,000	187,377	240,000
48230 Real Estate Sales	0	6,500	0	0	0	0
48320 Proceeds From Sale Of Assets	140,000	131,737	125,000	125,000	139,894	135,000
49910 All Other Miscellaneous Revenue	132,609	432,018	156,000	156,000	397,410	137,805
49920 Transfers From Other Funds	941,907	866,897	958,583	969,755	11,172	1,045,000
4	100,281,301	101,934,476	109,763,145	109,774,317	99,412,605	111,488,585
<hr/>						
Total for Fund (101):	100,281,301	101,934,476	109,763,145	109,774,317	99,412,605	111,488,585
<hr/>						
Grand Total:	100,281,301	101,934,476	109,763,145	109,774,317	99,412,605	111,488,585

# Lake County Expense Budget Comparison Report by Management Center

Date : 16-Jan-2014 03:58 PM  
Page : 1 of 1

Worksheet : 11238 County Board - 11238  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,141,720	1,119,985	995,601	995,601	954,404	1,005,919
51140 Overtime Salaries And Wages	0	13	0	0	942	0
51180 Special Pay	6,150	9,000	6,000	6,000	9,000	9,251
51220 Vacation payout	0	0	0	0	1,872	0
51240 Opt Out Premium	4,500	4,500	4,500	4,500	4,327	3,000
Total Personnel Services :	1,152,370	1,133,498	1,006,101	1,006,101	970,545	1,018,170
61010 Office Supplies	3,000	2,463	3,000	3,000	3,113	3,000
61040 Operational Supplies	1,000	89	1,000	1,000	428	1,000
Total Commodities :	4,000	2,552	4,000	4,000	3,541	4,000
71110 Auditing And Accounting	186,400	185,100	163,300	163,300	153,300	158,600
71130 Court Reporters	2,000	3,387	3,000	3,000	3,890	3,500
71270 Email Archival	0	0	0	0	0	855
71450 Mileage Reimbursement	18,000	15,143	18,000	18,000	14,018	16,500
71500 Trips And Training	0	32	0	0	318	0
71810 Dues And Subscriptions	32,000	31,177	32,000	32,000	23,626	32,000
71950 Cellular Phones	20,000	27,673	30,000	30,000	23,013	20,000
71960 Data/Telecommunications	1,080	3,050	2,400	2,400	5,373	9,000
72280 Equipment Maintenance	500	0	700	700	0	0
72530 Equipment Rental	1,550	2,108	3,180	3,180	2,345	3,520
72840 Temporary Employment Services	0	4,245	0	0	5,557	0
*74080 H/L/D Employee Benefits	282,049	287,446	297,725	297,725	265,426	261,958
*74100 Retirement Benefits/FICA	88,166	84,129	76,967	76,967	71,798	77,671
*74110 Retirement Benefits/IMRF	132,190	111,425	118,620	118,620	95,653	117,465
79905 Board Chairman Expenses	0	2,524	3,500	3,500	1,448	3,000
79910 Board Expenses	0	3,611	0	0	1,015	0
79915 Constituent Services	93,500	31,688	94,500	94,500	60,101	94,500
79950 All Other Miscellaneous	13,200	5,421	12,200	12,200	5,013	10,000
Total Contractuals :	870,635	798,159	856,092	856,092	731,894	808,569
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	2,027,005	1,934,209	1,866,193	1,866,193	1,705,980	1,830,739
Grand Total:	2,027,005	1,934,209	1,866,193	1,866,193	1,705,980	1,830,739

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	36	36	38
<b>Part Time</b>	3	3	3

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
158,195	166,794	160,000	Taxes	160,000
89,995	85,080	81,000	Licenses & Permits	84,000
307,199	202,275	0	Intergovernmental	0
502,570	496,970	454,350	Charges for Services	446,850
5,928	7,604	11,496	Miscellaneous	13,855
<b>1,063,887</b>	<b>958,723</b>	<b>706,846</b>	<b>Total Revenue</b>	<b>704,705</b>

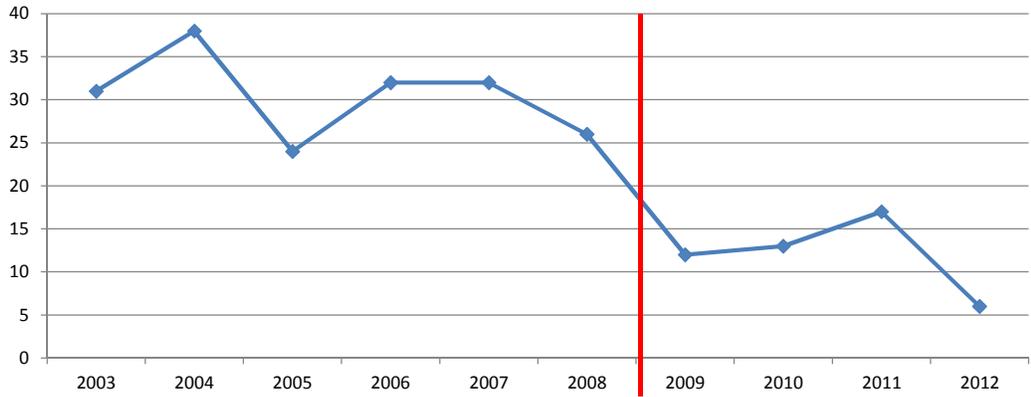
### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,759,651	1,858,645	1,941,973	Personal Services	2,040,944
75,242	137,323	78,500	Commodities	92,073
1,500,579	2,059,063	1,794,415	Contractuals	2,313,486
<b>3,335,472</b>	<b>4,055,031</b>	<b>3,814,888</b>	<b>Total Expenditures</b>	<b>4,446,503</b>

### Significant Changes

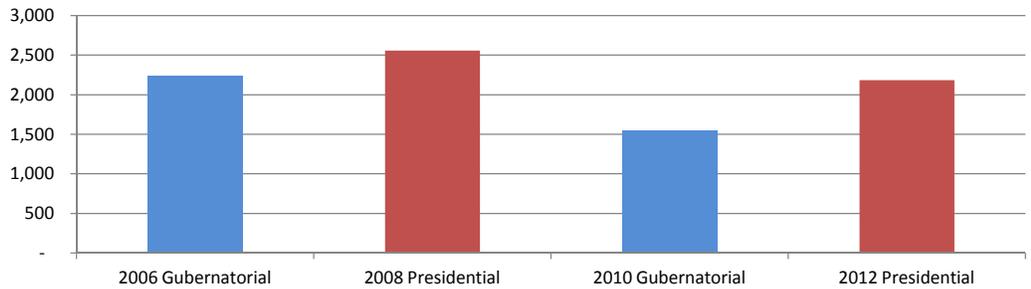
The FY2014 budget reflects an increase due to two countywide elections and no reimbursement for election judges from the State Board of Elections. In addition, two positions were moved to the General Fund from the Vital Records Fund. There are additional program requirements mandated by PA 98-115 that will require operational programming changes, retraining all election workers, software application updates, and additional early voting hours for election judges/ county clerk staff as well as added duties after voting hours by staff.

### Tax Extension Period (Days)



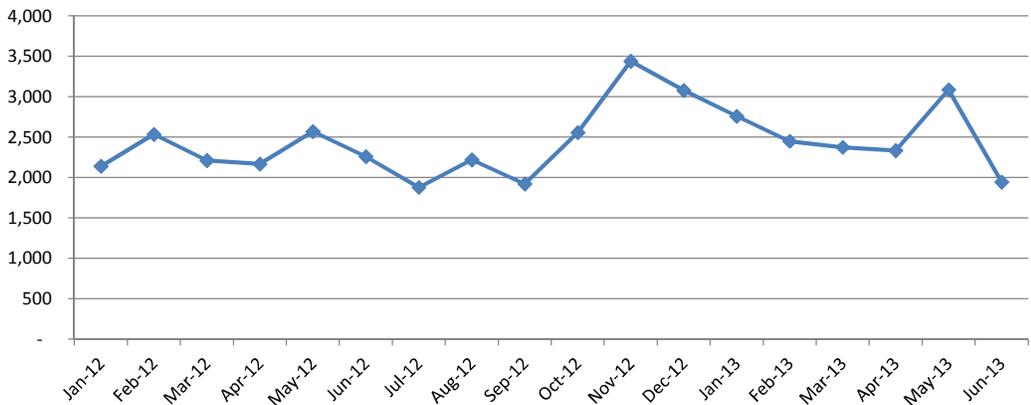
The length of time for tax rate calculation, as measured from the date IDOR certifies the state multiplier to final rates certified to the Treasurer's office for billing, exhibit a marked decrease beginning in tax year 2009. This is a result of increased automation, more efficient communication with taxing districts, and more rigorous data verification.

### Number of Election Judges on Election Day



Marketing early voting / vote-by-mail options to reduce election costs - Mandates for early and unrestricted voting by mail increased budgets. To offset some costs: began election day voting center model, grouped more precincts at voting sites, increased precinct population in 2011. Result is 31% reduction of Election Judges in midterm elections and 15% reduction in presidential elections, with attendant reductions in cost.

### Online Estimate of Redemption Pageviews



Publishing estimates of Redemption online in December 2009, our pageviews have consistently been at 2,000-4,000 range each month. This represents fewer phone calls received and less staff time spent generating reports to print and mail, saving the County hundreds of staff-hours a year and reducing postage and associate printing costs.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 04:35 PM  
Page : 1 of 1

Worksheet : 11142 Rev - County Clerk - 11142  
Management Center : 2100000 To 2199999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

101-General Fund

41150 Tax Sale/Redemption P I & Cost	160,000	166,794	160,000	160,000	279,966	160,000
42030 Marriage Licenses	80,000	83,560	80,000	80,000	81,849	82,000
42035 Civil Union Licenses	2,400	1,520	1,000	1,000	1,060	2,000
45334 Grants - Federal	0	132,120	0	0	0	0
45350 Other State Funds	200,000	70,155	0	0	59,627	0
46170 Marriage Certificates	43,000	42,846	43,000	43,000	43,170	43,000
46171 Marriage Certificates Additional Copy	10,500	11,560	11,000	11,000	11,636	11,000
46175 Civil Union Certificates	720	492	400	400	330	500
46176 Civil Union Certificates Additional Copy	240	156	100	100	58	150
46180 Redemption Fees	252,000	228,012	189,000	189,000	209,412	190,000
46190 Registrations by mail	21,000	21,565	21,000	21,000	20,480	21,000
46191 Notary Registrations over the counter	2,300	2,895	2,300	2,300	2,395	2,500
46195 Assumed Business Name Registrations	5,400	5,235	5,000	5,000	4,645	5,400
46196 Assumed Business Name Withdrawals	100	70	0	0	50	100
46200 Death Certificates	7,300	10,158	8,100	8,100	10,860	8,500
46201 Death Certificates additional copy	2,600	4,470	3,500	3,500	5,232	4,400
46202 Death Certificates genealogy copy	500	694	500	500	368	500
46210 Birth Certificates	96,100	88,398	96,100	96,100	84,096	88,000
46211 Birth Certificates additional copy	15,000	14,626	13,000	13,000	14,122	15,000
46220 Certifications	500	345	300	300	1,106	350
46221 Certificates of Authority	1,000	1,036	900	900	828	1,000
46230 Copies Of County Clerk Records	900	938	900	900	311	100
46240 Miscellaneous County Clerk Fees	8,700	4,657	4,000	4,000	6,755	4,000
46430 Tax Sale Costs	18,500	16,020	16,000	16,000	15,019	15,000
46860 Tax Sale Certificate Assignmnt	1,000	3,300	2,000	2,000	1,970	1,000
46870 Tax Deeds \$5	250	345	250	250	435	250
46880 Tax Sale Notices	43,700	37,413	35,000	35,000	33,165	33,000
46890 Tax Sale Certif Cancel	0	27	0	0	12	0
46900 Economic Interest Filing	1,400	1,620	2,000	2,000	3,700	2,000
46910 Clerk Over-Payments	0	92	0	0	-67	100
48010 Interest	0	4,970	7,496	7,496	8,388	9,855
49910 All Other Miscellaneous Revenue	4,000	2,634	4,000	4,000	3,301	4,000
4	979,110	958,723	706,846	706,846	904,279	704,705

Total for Fund (101): 979,110 958,723 706,846 706,846 904,279 704,705

Grand Total: 979,110 958,723 706,846 706,846 904,279 704,705

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:35 PM  
Page : 1 of 2

Worksheet : 11240 County Clerk - 11240  
Management Center : 2100000 To 2199999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,751,689	1,744,783	1,802,191	1,802,191	1,561,348	1,890,707
*51120 Part Time Salaries And Wages	123,510	23,754	102,363	102,363	15,178	51,425
*51140 Overtime Salaries And Wages	92,250	31,034	12,331	12,331	11,976	29,312
51160 Holiday Pay	0	554	0	0	396	0
51190 Judges Of Election	208,234	39,809	20,588	20,588	0	65,000
51210 Performance Appraisals	0	709	0	0	1,242	0
51220 Vacation payout	0	7,102	0	0	12,873	0
51230 Sick Payout	0	5,419	0	0	22,649	0
51240 Opt Out Premium	4,500	5,481	4,500	4,500	4,500	4,500
Total Personnel Services :	2,180,183	1,858,645	1,941,973	1,941,973	1,630,162	2,040,944
61010 Office Supplies	0	515	0	0	72	0
61020 Computer Supplies	3,000	0	3,000	3,000	0	3,000
61030 Books Manuals And Periodicals	800	0	800	800	25	1,100
61040 Operational Supplies	38,500	39,016	48,500	48,500	40,916	56,500
61050 Election Supplies	95,500	96,780	25,000	25,000	21,386	30,000
65090 Gasoline	1,500	1,012	1,200	1,200	850	1,473
65180 Miscellaneous Commodities	0	0	0	0	26	0
Total Commodities :	139,300	137,323	78,500	78,500	63,275	92,073
71115 Judges of Elections	583,255	620,981	333,000	333,000	287,461	620,000
71150 Consultants	4,000	200	0	0	557	50,000
71450 Mileage Reimbursement	8,600	3,018	2,600	2,600	2,046	5,600
71500 Trips And Training	9,200	5,883	9,200	9,200	2,010	9,500
71810 Dues And Subscriptions	3,000	3,610	3,000	3,000	2,923	3,000
71840 Publications & Legal Notices	74,822	66,782	52,000	52,000	42,988	74,000
71950 Cellular Phones	2,800	2,347	2,500	2,500	2,031	3,800
71955 Cell Phone Allowance	0	165	0	0	550	0
72050 Title Searches	18,800	18,780	28,250	28,250	29,990	19,000
72280 Equipment Maintenance	361,292	356,328	333,933	333,933	327,237	333,000
72510 Building Rentals	6,500	3,990	4,000	4,000	1,715	6,000
72530 Equipment Rental	2,000	1,128	2,000	2,000	0	1,300
72560 All Other Rentals	16,320	14,815	28,820	28,820	19,457	22,000
72815 Bank Service Charges	0	9,833	10,100	10,100	9,905	10,000
72820 Postage	101,964	101,742	75,000	75,000	1,692	76,000
72830 Printing Services	100,000	65,749	50,000	50,000	4,243	102,000
72950 Registrars Fees	15,000	12,551	13,500	13,500	12,125	15,000
*74080 H/L/D Employee Benefits	410,226	373,766	410,166	410,166	374,612	496,321
*74100 Retirement Benefits/FICA	167,190	140,212	148,217	148,217	118,794	156,211
*74110 Retirement Benefits/IMRF	214,437	196,772	228,429	228,429	182,205	236,254
75020 Real Estate Taxes	2,700	2,401	2,700	2,700	2,030	2,500
79940 Miscell Contractual Services	67,702	58,010	57,000	57,000	30,265	72,000
Total Contractuals :	2,169,808	2,059,063	1,794,415	1,794,415	1,454,836	2,313,486
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101) :	4,489,291	4,055,031	3,814,888	3,814,888	3,148,273	4,446,503

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:35 PM  
Page : 2 of 2

Worksheet : 11240 County Clerk - 11240  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Grand Total:	4,489,291	4,055,031	3,814,888	3,814,888	3,148,273	4,446,503

# FY 2014 Budget Overview

## 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 and ensuring quality construction on major projects and provides comprehensive document production, mail and delivery services.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	91	91	86
<b>Part Time</b>	4	4	4

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
28,535	0	0	Licenses & Permits	0
539	0	0	Rentals	0
146,969	68,045	0	Intergovernmental	0
76,078	76,125	74,000	Charges for Services	74,000
244,054	188,668	50,000	Miscellaneous	184,000
0	0	170,000	Transfers	83,036
<b>496,175</b>	<b>332,838</b>	<b>294,000</b>	<b>Total Revenue</b>	<b>341,036</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
3,850,861	4,134,340	4,421,648	Personal Services	4,584,929
643,534	590,854	876,099	Commodities	889,531
6,804,156	6,511,482	7,305,469	Contractuals	7,178,083
426,245	464,708	864,458	Capital Expenditures	537,180
<b>11,724,796</b>	<b>11,701,384</b>	<b>13,467,674</b>	<b>Total Expenditures</b>	<b>13,189,723</b>

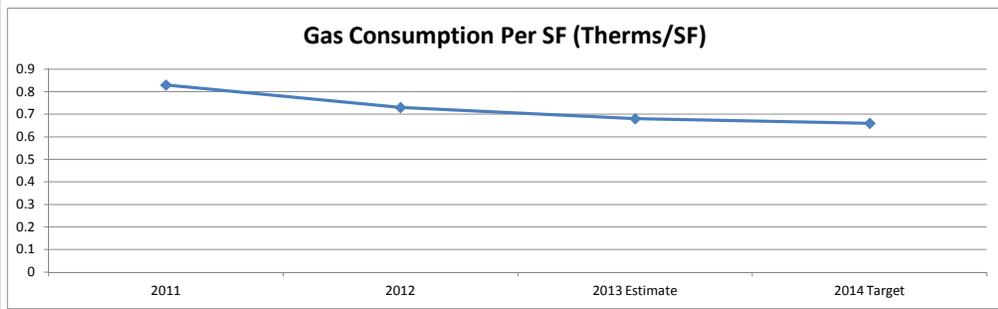
### Significant Changes

The FY2014 budget includes a Construction/ Facilities Project Tech position and funding for a third party vendor system to allow for a more inclusive, efficient, and effective bid process. Six unfunded full-time positions have been eliminated.

## Gas Reduction

Program Purpose: Reduce dependencies on natural gas per square foot

Program Goal: Operate existing systems to the highest efficiency and replace existing equipment when it is beyond its useful life with efficient equipment



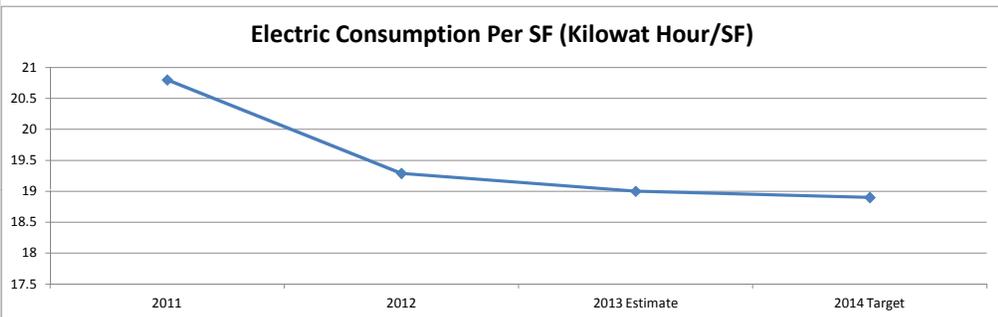
### Performance Snapshot...

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.

## Electrical Reduction

Program Purpose: Reduce overall demand usage on electrical per square foot

Program Goal: Operate existing systems to the highest efficiency and replace existing equipment when it is beyond its useful life with efficient equipment



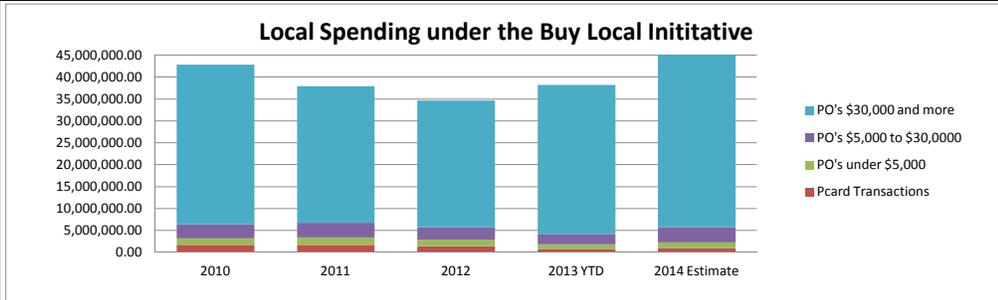
### Performance Snapshot...

Electricity billing records reflect a slight decrease in electricity consumption per square foot since FY2012. Installing more energy efficient light fixtures and applying energy efficient building practices to reduce electricity usage.

## Buy, Build, Work Local

Program Purpose: Ensure local vendors have the opportunity to do business with Lake County.

Program Goal: Increase local spending by 20 percent.



### Performance Snapshot...

Lake County has tracked spend with local businesses since 2010. Purchases are made either directly by departments via procurement card transactions or purchase orders issued for goods and services under \$5,000 and/or purchase orders issued by the Purchasing Division over \$5,000. Historically, over 80 percent of the local spend is derived from publicly procured commodities or services. Therefore, the Purchasing Division has increased outreach efforts to ensure local vendors have the opportunity to do business with Lake County. With the upcoming procurement for the Lake County Courthouse Expansion Project, it is anticipated that local spending will increase 20 percent.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 03:34 PM  
Page : 1 of 1

Worksheet : 11153 Rev-Finance and Admi - 11153  
Management Center : 1200000 To 1299999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45280 Salary Reimbursement	0	68,045	0	0	0	0
46015 Parking garage fees	65,000	76,125	74,000	74,000	71,776	74,000
49910 All Other Miscellaneous Revenue	52,000	188,668	50,000	50,000	210,700	184,000
* 49920 Transfers From Other Funds	173,000	0	170,000	170,000	11,891	83,036
-----						
4	290,000	332,838	294,000	294,000	294,367	341,036
-----						
Total for Fund (101):	290,000	332,838	294,000	294,000	294,367	341,036
-----						
Grand Total:	290,000	332,838	294,000	294,000	294,367	341,036

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:34 PM  
Page : 1 of 2

Worksheet : 11251 Finance and Admin - 11251  
Management Center : 1200000 To 1299999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	4,177,242	3,907,723	4,272,361	4,272,361	3,886,970	4,376,920
*51120 Part Time Salaries And Wages	36,434	46,480	40,030	40,030	33,235	38,515
*51140 Overtime Salaries And Wages	107,532	158,199	93,454	93,454	109,485	159,423
*51160 Holiday Pay	11,275	1,028	11,303	11,303	714	2,571
51180 Special Pay	1,499	1	0	0	0	0
51190 Judges Of Election	0	0	0	0	190	0
51210 Performance Appraisals	2,327	2,166	0	0	6,171	0
51220 Vacation payout	0	5,789	0	0	16,924	0
51230 Sick Payout	0	5,223	0	0	7,306	0
51240 Opt Out Premium	7,500	7,731	4,500	4,500	6,635	7,500
<b>Total Personnel Services :</b>	<b>4,343,809</b>	<b>4,134,340</b>	<b>4,421,648</b>	<b>4,421,648</b>	<b>4,067,630</b>	<b>4,584,929</b>
61010 Office Supplies	5,000	6,570	5,000	5,000	3,447	5,000
61020 Computer Supplies	0	0	1,500	1,500	1,383	0
61030 Books Manuals And Periodicals	0	99	0	0	324	0
61040 Operational Supplies	676,984	490,482	673,184	673,184	486,341	779,184
61060 Clothing And Uniforms	20,874	17,269	30,136	30,136	29,947	30,547
61090 Printing and Photographic Supplies	0	0	0	3,400	85	0
62040 Drugs And Medicines	500	87	500	500	88	0
63010 Building, Grounds Maintenance Supplies	135,000	55,788	141,500	141,500	80,392	51,500
65090 Gasoline	19,079	20,559	20,879	20,879	24,595	16,300
65100 Diesel Fuel	0	0	0	0	0	7,000
<b>Total Commodities :</b>	<b>857,437</b>	<b>590,854</b>	<b>872,699</b>	<b>876,099</b>	<b>626,602</b>	<b>889,531</b>
71150 Consultants	107,003	59,049	57,333	91,778	39,615	57,333
71170 Engineering Services	49,623	63,071	43,333	43,333	-772	43,333
71180 Architectural Services	65,333	2,698	43,333	43,333	11,623	43,333
71230 Software Maintenance	24,090	20,675	25,089	25,089	20,241	25,089
71270 Email Archival	0	0	0	0	0	675
71450 Mileage Reimbursement	2,000	1,241	2,500	2,500	0	9,190
71470 Employee Relations	0	145	0	0	0	0
71500 Trips And Training	47,765	33,541	73,185	73,185	44,370	73,150
71520 Training	0	85	0	0	555	0
71610 Pest Control	25,030	11,657	17,360	17,360	17,225	14,785
71630 Garbage Disposal	37,164	59,743	45,795	45,795	60,346	58,958
71650 Security Services	432,600	369,416	436,917	436,917	380,175	349,251
*71810 Dues And Subscriptions	1,125	7,796	6,625	6,625	6,372	8,875
71820 Dues	0	649	0	0	0	0
71840 Publications & Legal Notices	10,000	4,982	10,000	10,000	8,155	7,000
71910 Gas For Heating	708,750	355,005	492,069	492,069	347,297	412,810
71920 Electricity	1,785,000	1,162,399	940,549	940,549	980,533	941,655
71930 Water And Sewer Charges	206,495	188,719	206,495	206,495	201,352	185,000
71940 Telephone	0	0	0	0	2,391	0
*71950 Cellular Phones	19,653	14,975	13,272	13,272	9,974	18,670
71955 Cell Phone Allowance	0	720	0	0	3,080	4,260
71970 Courier Services	5,450	1,006	4,450	4,450	116	2,150
72210 Motor Vehicle Maintenance & Repairs	8,500	15,446	11,000	11,000	13,067	12,000
72220 Elevator Maintenance & Repairs	125,000	123,532	120,100	120,100	209,795	147,560
72230 Boat Maintenance And Repairs	0	2,763	0	0	0	0
72250 Bldg & Grounds Maintenance & Repairs	434,877	392,745	395,686	409,415	381,652	395,686
72280 Equipment Maintenance	289,100	155,081	415,600	415,600	377,207	426,405

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:34 PM  
Page : 2 of 2

Worksheet : 11251 Finance and Admin - 11251  
Management Center : 1200000 To 1299999

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
-----						
72510 Building Rentals	440,170	408,976	458,140	458,140	438,952	452,614
72520 Record Storage	168,777	101,274	168,777	236,280	243,082	30,000
72530 Equipment Rental	154,800	109,471	155,000	155,000	146,536	159,700
72820 Postage	797,600	785,927	790,800	790,800	789,605	792,900
72830 Printing Services	11,500	6,483	11,500	11,500	12,662	8,600
72840 Temporary Employment Services	0	53,790	0	0	0	0
72935 Permits and Licenses Expense	0	0	0	0	0	80
73170 Testing and Inspections Services	3,000	1,800	3,000	3,000	987	81,141
*74080 H/L/D Employee Benefits	1,073,039	1,036,590	1,160,370	1,160,370	1,236,109	1,313,587
*74100 Retirement Benefits/FICA	308,068	303,472	338,670	338,670	298,975	350,746
*74110 Retirement Benefits/IMRF	463,938	454,690	521,952	521,952	457,172	530,476
79940 Miscell Contractual Services	190,134	191,526	212,634	212,634	165,731	204,018
*79950 All Other Miscellaneous	7,540	10,344	8,258	8,258	11,888	17,053
Total Contractuals :	8,003,124	6,511,482	7,189,792	7,305,469	6,916,068	7,178,083
-----						
82020 Building Improvements	866,531	461,819	400,000	804,381	380,531	456,000
84010 Construction & Maintenance Equipment	3,393	2,174	60,077	60,077	55,753	81,180
*84030 Computer Equipment	0	715	0	0	0	0
*84040 Computer System Software	0	0	0	0	0	0
84100 Miscellaneous Equipment	0	0	0	0	32	0
85070 All Other Capital Outlay	1,108	0	0	0	0	0
Total Capital Expenditures :	871,032	464,708	460,077	864,458	436,316	537,180
-----						
Total for Fund (101):	14,075,402	11,701,384	12,944,216	13,467,674	12,046,616	13,189,723
-----						
Grand Total:	14,075,402	11,701,384	12,944,216	13,467,674	12,046,616	13,189,723

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	0	1,000,000	Intergovernmental	1,000,000
49,038	8,459	0	Miscellaneous	0
17,572,192	18,633,374	18,562,063	Transfers	20,121,107
<b>17,621,230</b>	<b>18,641,833</b>	<b>19,562,063</b>	<b>Total Revenue</b>	<b>21,121,107</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
12,384	6,335	891,615	Personal Services	1,098,269
23,040	23,432	200,000	Commodities	200,000
5,023,392	5,155,651	7,189,022	Contractuals	6,279,879
2,026,550	2,334,748	7,729,537	Capital Expenditures	9,675,569
<b>7,085,366</b>	<b>7,520,166</b>	<b>16,010,174</b>	<b>Total Expenditures</b>	<b>17,253,717</b>

#### Significant Changes

The County's contingency funds have remained the same, with the exception of additional funding for efficiency studies in FY2014.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 03:12 PM  
Page : 1 of 1

Worksheet : 11158 Rev-General Op Exp - 11158  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>101-General Fund</b>						
45400 Revenue From Other Government Bodies	0	0	1,000,000	1,000,000	0	1,000,000
48350 Return of Grant - First Time Homebuyers	0	6,536	0	0	6,750	0
49910 All Other Miscellaneous Revenue	0	1,923	0	0	0	0
49920 Transfers From Other Funds	17,810,691	18,633,374	18,562,063	18,562,063	17,831,462	20,121,107
4	17,810,691	18,641,833	19,562,063	19,562,063	17,838,212	21,121,107
<b>Total for Fund (101):</b>	<b>17,810,691</b>	<b>18,641,833</b>	<b>19,562,063</b>	<b>19,562,063</b>	<b>17,838,212</b>	<b>21,121,107</b>
<b>Grand Total:</b>	<b>17,810,691</b>	<b>18,641,833</b>	<b>19,562,063</b>	<b>19,562,063</b>	<b>17,838,212</b>	<b>21,121,107</b>

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:12 PM  
Page : 1 of 2

Worksheet : 11315 General Op Exp - 11315  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
51110 Regular Salaries And Wages	106,553	0	250,000	250,000	0	250,000
*51135 Payroll Contingency	261,132	0	2,382,370	541,615	0	748,269
51140 Overtime Salaries And Wages	110,000	6,335	100,000	100,000	298	100,000
Total Personnel Services :	477,685	6,335	2,732,370	891,615	298	1,098,269
61020 Computer Supplies	0	0	0	0	2,380	0
61080 Food and Provisions	0	178	0	0	814	0
65180 Miscellaneous Commodities	180,000	23,254	200,000	200,000	2,640	200,000
Total Commodities :	180,000	23,432	200,000	200,000	5,834	200,000
71110 Auditing And Accounting	0	2,500	0	0	0	0
71140 Legal Services	0	85,695	0	0	17,659	0
*71150 Consultants	370,994	297,480	290,000	348,508	403,978	475,000
71160 Labor Relations Counsel	80,000	0	150,000	150,000	0	150,000
71230 Software Maintenance	88,200	106,861	115,000	115,000	97,268	97,100
71490 Employment Ads-Help Wanted	0	0	0	0	0	40,000
71500 Trips And Training	0	6,000	0	0	20	0
71520 Training	0	600	0	0	0	0
71730 GIS Data Development	0	113,341	0	0	0	0
72510 Building Rentals	0	0	0	0	3,758	0
72710 Chicago Metro Agency for Planning (CMAP)	25,000	25,000	25,000	25,000	25,000	25,000
72720 Affordable Housing Advocacy	834,271	104,012	300,000	1,030,259	494,985	300,000
72730 Lake County Partners	387,000	387,000	387,000	387,000	387,000	387,000
72750 Lake County Co-Op Extension	39,000	39,000	39,000	39,000	39,000	39,000
72770 Hotel/Motel Tax distributed to LC Convention Bureau	87,761	79,222	75,000	75,000	51,577	89,000
72780 Brownfields Initiative	426,062	75,000	0	0	0	0
72810 Credit Card Fees	30,000	31,634	35,125	35,125	42,906	39,000
72815 Bank Service Charges	0	300	0	0	3,300	0
72940 All Other Fees	29,806	32,306	29,806	29,806	36,959	37,258
73010 Assistance To Veterans	0	0	100,000	60,000	0	50,000
79915 Constituent Services	0	7,043	0	0	0	0
79920 Transfers Other Funds	3,443,201	3,419,014	3,981,994	4,467,324	3,463,116	4,021,521
79930 Miscellaneous Contingency	205,000	195,917	350,000	347,000	157,082	350,000
*79940 Miscell Contractual Services	0	0	0	0	0	100,000
79950 All Other Miscellaneous	226,709	147,726	80,000	80,000	70,699	80,000
Total Contractuals :	6,273,004	5,155,651	5,957,925	7,189,022	5,294,307	6,279,879
*82010 Buildings And Structures	0	0	32,000	32,000	0	32,000
82020 Building Improvements	9,500	17,580	3,500	3,500	3,500	0
*83010 Motor Vehicles	1,743,701	932,911	1,268,258	1,328,932	1,116,363	2,454,371
83020 Boats	19,373	23,250	23,249	23,249	22,119	0
84010 Construction & Maintenance Equipment	0	3,494	0	0	0	0
*84020 Radios & Electronic Equipment	539,978	452,282	166,815	243,640	221,205	502,553
*84030 Computer Equipment	1,056,386	775,058	706,001	806,661	719,239	1,256,444
*84035 PEG Capital	0	0	0	0	0	50,000
*84040 Computer System Software	0	0	0	0	0	34,200
*84060 Furniture And Office Equipment	146,230	111,387	136,362	141,057	53,396	53,320
*85040 Replacements	25,222	18,786	131,913	131,913	87,061	292,681
85055 Court Facility Funding	0	0	5,000,000	5,000,000	0	5,000,000
85070 All Other Capital Outlay	0	0	18,585	18,585	20,983	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:12 PM  
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Worksheet : 11315 General Op Exp - 11315  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Total Capital Expenditures :	3,540,390	2,334,748	7,486,683	7,729,537	2,243,866	9,675,569
Total Debt :	0	0	0	0	0	0
Total for Fund (101):	10,471,079	7,520,166	16,376,978	16,010,174	7,544,305	17,253,717
Grand Total:	10,471,079	7,520,166	16,376,978	16,010,174	7,544,305	17,253,717

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	12	14	14
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
5,014	1,563	14,595	Intergovernmental	0
744	1,840	0	Miscellaneous	0
<b>5,758</b>	<b>3,403</b>	<b>14,595</b>	<b>Total Revenue</b>	<b>0</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
663,381	786,859	869,948	Personal Services	938,865
11,331	11,693	19,247	Commodities	19,247
886,320	809,624	830,780	Contractuals	883,132
<b>1,561,032</b>	<b>1,608,176</b>	<b>1,719,975</b>	<b>Total Expenditures</b>	<b>1,841,244</b>

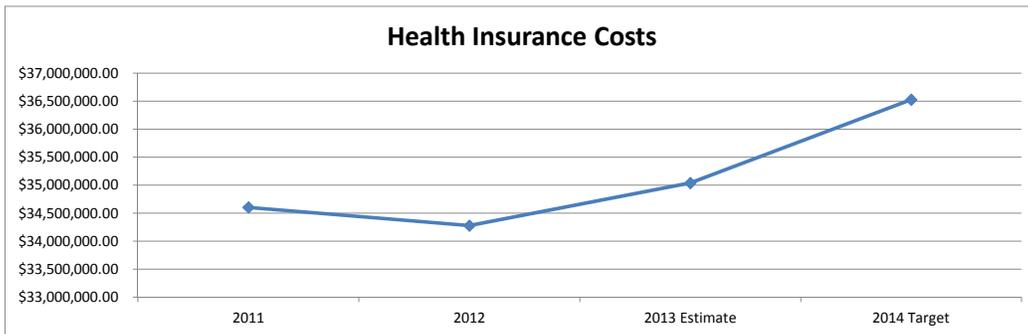
### Significant Changes

The FY2014 budget reflects the addition of 66% of the Employee Training Specialist's salary to more accurately reflect the workload. Funding has been provided for replacement applicant tracking software.

## HEALTH AND Rx INSURANCE Coverage

Purpose: To provide employees and their families with health insurance coverage in the most cost effective manner possible

Program Goal: Keep inflation to the lowest amount possible



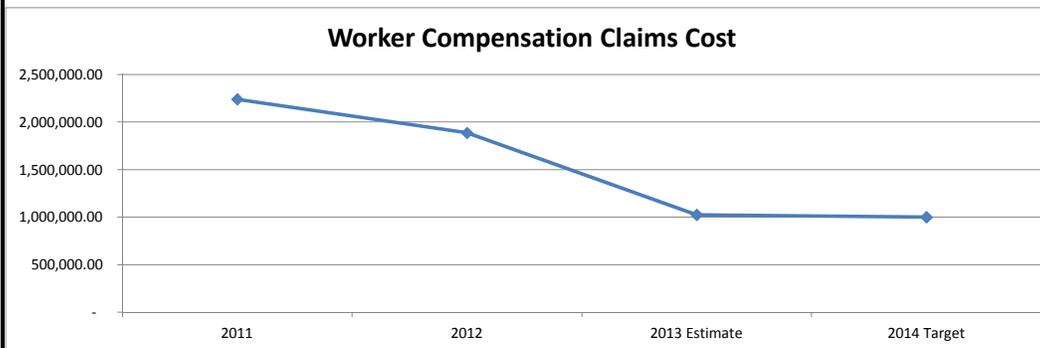
### Performance Snapshot...

The County has implemented a Consumer Driven Health Insurance plan whose participants experienced 13% lower cost. Wellness programs and the Health Risk Assessment evaluations have helped employees to resolve issues early; resulting in less costly preventative treatment. Our Health Insurance inflation has been lower than the market for the past several years. Lake County's three year average inflation rate has been 3.1% while the market has averaged 8.9% for the same period.

## WORKER COMPENSATION

Program Purpose: Administration of federally required program

Program Goal: Administer claims in the most cost effective manner possible



### Performance Snapshot...

Decreases in claims since FY2011 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 2012 2013 2014

Date : 16-Jan-2014 04:04 PM  
Page : 1 of 1

Worksheet : 11166 Rev-Human Resources - 11166  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45400 Revenue From Other Government Bodies	14,072	1,563	14,595	14,595	14,595	0
49910 All Other Miscellaneous Revenue	0	1,840	0	0	6,812	0
	-----					
4	14,072	3,403	14,595	14,595	21,407	0
	-----					
Total for Fund (101):	14,072	3,403	14,595	14,595	21,407	0
	-----					
Grand Total:	14,072	3,403	14,595	14,595	21,407	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 16-Jan-2014 04:04 PM  
Page : 1 of 1

Worksheet : 11258 Human Resources - 11258  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	783,234	773,433	866,266	870,204	831,494	933,621
51120 Part Time Salaries And Wages	0	4,166	0	0	0	0
*51140 Overtime Salaries And Wages	2,124	2,574	2,182	2,182	4,658	2,244
51160 Holiday Pay	0	273	0	0	0	0
51220 Vacation payout	0	3,139	0	0	7,142	0
51230 Sick Payout	0	1,774	0	0	2,714	0
51240 Opt Out Premium	1,500	1,500	1,500	1,500	2,885	3,000
Total Personnel Services :	786,858	786,859	869,948	873,886	848,893	938,865
61010 Office Supplies	3,250	1,633	3,250	3,250	3,007	3,250
61040 Operational Supplies	14,245	10,060	15,997	15,997	15,792	15,997
Total Commodities :	17,495	11,693	19,247	19,247	18,799	19,247
*71150 Consultants	14,192	9,010	20,600	20,600	20,600	51,050
71160 Labor Relations Counsel	270,000	335,843	200,000	200,000	93,293	200,000
71270 Email Archival	0	0	0	0	0	630
71430 Tuition Reimbursement	50,000	30,018	50,000	50,000	33,691	50,000
71450 Mileage Reimbursement	2,250	432	2,250	2,250	1,254	2,250
71470 Employee Relations	26,370	24,439	26,370	28,301	22,172	34,443
71480 Management Enhancement	49,120	42,049	75,120	75,120	58,847	75,120
71490 Employment Ads-Help Wanted	50,100	40,204	50,100	50,100	49,007	50,100
71500 Trips And Training	11,025	12,840	20,000	20,000	17,780	20,000
71810 Dues And Subscriptions	13,142	6,510	13,142	13,142	7,705	7,000
71950 Cellular Phones	1,300	2,128	3,000	3,000	2,023	1,500
71955 Cell Phone Allowance	0	400	0	0	1,440	1,500
71970 Courier Services	1,000	713	1,000	1,000	715	1,000
72140 Unemployment Compensation	0	0	0	0	51,285	0
72180 Insurance Claims	0	0	0	0	74	0
72530 Equipment Rental	1,000	843	3,060	3,060	3,825	7,247
72830 Printing Services	6,000	1,645	6,000	2,062	0	6,000
72840 Temporary Employment Services	4,000	0	4,000	4,000	0	4,000
*74080 H/L/D Employee Benefits	175,947	163,770	185,089	185,089	165,012	190,842
*74100 Retirement Benefits/FICA	60,163	55,679	66,551	66,551	60,455	71,823
*74110 Retirement Benefits/IMRF	86,709	82,704	102,567	102,567	93,877	108,627
79940 Miscell Contractual Services	0	397	0	0	0	0
79950 All Other Miscellaneous	0	0	0	0	165	0
Total Contractuals :	822,318	809,624	828,849	826,842	683,220	883,132
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	1,626,671	1,608,176	1,718,044	1,719,975	1,550,912	1,841,244
Grand Total:	1,626,671	1,608,176	1,718,044	1,719,975	1,550,912	1,841,244

# FY 2014 Budget Overview

## Information & Technology

### Department Purpose

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

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	65	66	64
<b>Part Time</b>	1	1	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
207,039	199,601	197,000	Charges for Services	195,200
<b>207,039</b>	<b>199,601</b>	<b>197,000</b>	<b>Total Revenue</b>	<b>195,200</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
4,902,916	4,965,238	5,314,418	Personal Services	5,488,210
67,068	71,382	96,700	Commodities	96,700
4,458,051	4,559,694	5,462,412	Contractuals	5,743,947
<b>9,428,035</b>	<b>9,596,314</b>	<b>10,873,530</b>	<b>Total Expenditures</b>	<b>11,328,857</b>

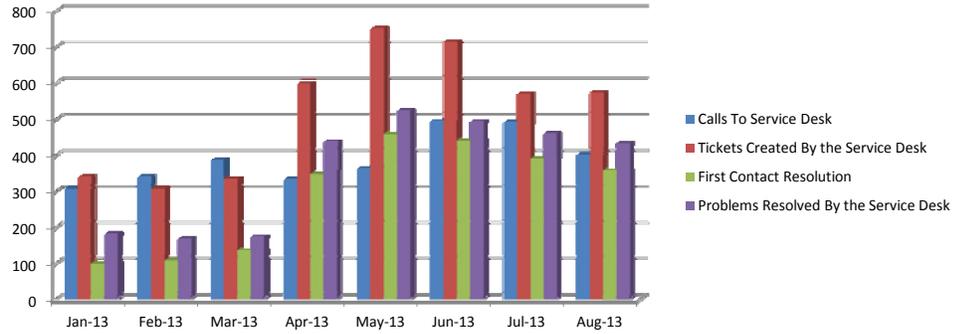
### Significant Changes

Two full-time positions and one part-time position has been eliminated. These positions were previously unfunded.

## Information Technology Service Desk

Purpose: To track the number of tickets received by the service desk.

Goal: To increase the number of tickets resolved at first contact by the service desk.



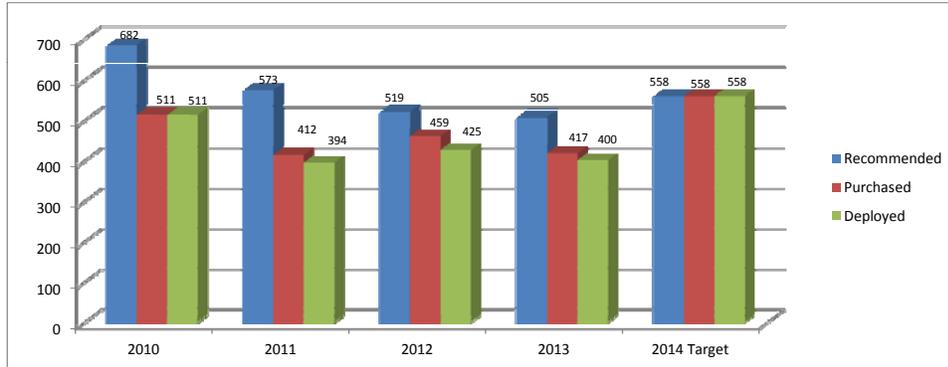
### Performance Snapshot...

The Information Technology Service Desk is the initial call center for computer related issues. In January 2013, we started tracking calls received by the service desk. Our goal is to resolve issues at first contact. Over the past seven months, we have increased our first contact resolve rate from 28% to 68%. However, we realize there is a need to include transparency with the other departments to include tracking tickets, providing expanded training and available support through self-service portals. Therefore, we are looking at new service desk software packages which will increase the reporting capabilities.

## Information Technology PC Deployment

Purpose: To deploy PC's within the Fiscal Year they are purchased

Goal: 100% deployment by the end of the fiscal year (November 30)



### 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 developing 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 2012 2013 2014

Date : 09-Jan-2014 12:01 PM  
Page : 1 of 1

Worksheet : 11173 Rev-IT Dept - 11173  
Management Center : 1300000 To 1399999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
46480 Open Tax File	180,000	178,984	180,000	180,000	193,350	178,200
46840 Sale Of Maps	17,000	20,617	17,000	17,000	18,896	17,000
4	197,000	199,601	197,000	197,000	212,246	195,200
-----						
Total for Fund (101):	197,000	199,601	197,000	197,000	212,246	195,200
-----						
Grand Total:	197,000	199,601	197,000	197,000	212,246	195,200

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:01 PM  
Page : 1 of 1

Worksheet : 11256 IT Dept - 11256  
Management Center : 1300000 To 1399999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	5,077,292	4,880,767	5,285,155	5,285,155	4,875,313	5,462,257
*51140 Overtime Salaries And Wages	5,310	10,802	10,892	10,892	10,163	10,285
*51180 Special Pay	5,310	10,430	6,371	6,371	5,306	5,168
51210 Performance Appraisals	0	3,635	0	0	8,559	0
51220 Vacation payout	0	26,579	0	0	15,818	0
51230 Sick Payout	0	21,545	0	0	12,580	0
51240 Opt Out Premium	10,500	11,480	12,000	12,000	10,500	10,500
Total Personnel Services :	5,098,412	4,965,238	5,314,418	5,314,418	4,938,239	5,488,210
61010 Office Supplies	5,500	3,909	5,500	5,500	278	5,500
61020 Computer Supplies	26,000	16,030	26,000	26,000	18,160	26,000
61040 Operational Supplies	64,500	50,918	64,500	64,500	50,548	64,500
65090 Gasoline	644	525	700	700	498	700
Total Commodities :	96,644	71,382	96,700	96,700	69,484	96,700
71150 Consultants	27,463	0	26,000	26,000	801	26,000
71220 Computer Services	20,000	19,990	20,000	20,000	19,990	0
71230 Software Maintenance	2,302,109	2,031,386	2,672,615	2,679,645	2,521,314	2,832,976
71270 Email Archival	0	0	0	0	0	585
71445 Moving Expense Reimbursement	0	13,972	0	0	0	0
71450 Mileage Reimbursement	2,200	2,036	2,200	2,200	2,737	2,400
71500 Trips And Training	94,357	69,924	94,357	94,357	90,686	94,357
71730 GIS Data Development	50,000	49,999	0	0	0	105,327
71810 Dues And Subscriptions	28,316	33,229	33,689	33,689	33,185	34,523
71940 Telephone	405,872	287,676	315,876	315,876	341,777	349,966
71950 Cellular Phones	17,937	9,972	17,937	17,937	11,858	14,000
71955 Cell Phone Allowance	0	575	0	0	3,870	4,740
71960 Data/Telecommunications	239,398	210,259	217,316	230,723	229,725	234,244
71970 Courier Services	320	108	300	300	9	300
72210 Motor Vehicle Maintenance & Repairs	900	0	900	900	0	900
72280 Equipment Maintenance	202,067	193,164	232,397	232,397	256,748	150,929
72530 Equipment Rental	1,600	2,478	3,006	3,006	3,595	4,088
72830 Printing Services	450	0	450	450	0	0
*74080 H/L/D Employee Benefits	768,236	721,540	755,808	755,808	747,502	815,781
*74100 Retirement Benefits/FICA	390,282	361,252	406,553	406,553	364,439	419,845
*74110 Retirement Benefits/IMRF	585,167	549,031	626,571	626,571	562,479	634,986
79940 Miscell Contractual Services	16,000	3,103	16,000	16,000	7,909	18,000
Total Contractuals :	5,152,674	4,559,694	5,441,975	5,462,412	5,198,624	5,743,947
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	10,347,730	9,596,314	10,853,093	10,873,530	10,206,347	11,328,857
Grand Total:	10,347,730	9,596,314	10,853,093	10,873,530	10,206,347	11,328,857

# FY 2014 Budget Overview

## 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 and nuisance) and manage the County's integrated permitting process. 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	43	36	36
<b>Part Time</b>	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,672,850	1,756,641	1,626,601	Licenses & Permits	1,695,940
23,941	33,788	40,000	Fines and Forfeitures	36,000
143,517	106,017	110,000	Intergovernmental	125,673
314,239	326,794	318,400	Charges for Services	310,218
176	130	2,100	Miscellaneous	2,100
<b>2,154,723</b>	<b>2,223,370</b>	<b>2,097,101</b>	<b>Total Revenue</b>	<b>2,169,931</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,678,943	2,606,531	2,613,592	Personal Services	2,703,879
54,850	64,363	66,457	Commodities	71,812
1,092,723	1,081,942	1,256,050	Contractuals	1,212,748
<b>3,826,516</b>	<b>3,752,836</b>	<b>3,936,099</b>	<b>Total Expenditures</b>	<b>3,988,439</b>

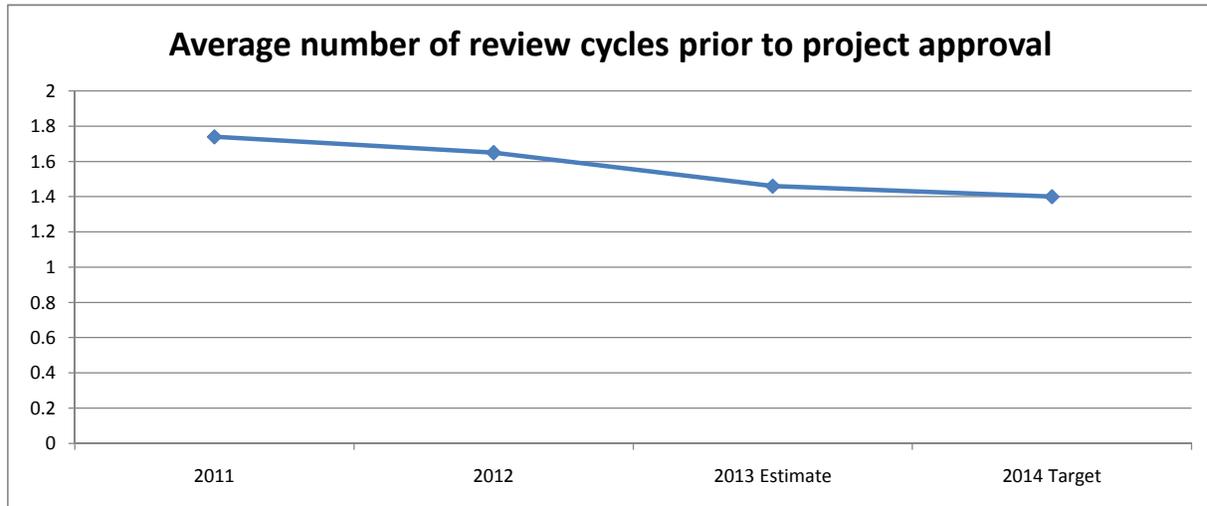
### Significant Changes

The FY2014 budget reflects a slight increase to building permits and fees due to historical trending and a few known major commercial, institutional and industrial projects.

## Permitting Program

Purpose: Project management based integrated permitting

Goal: Good customer service



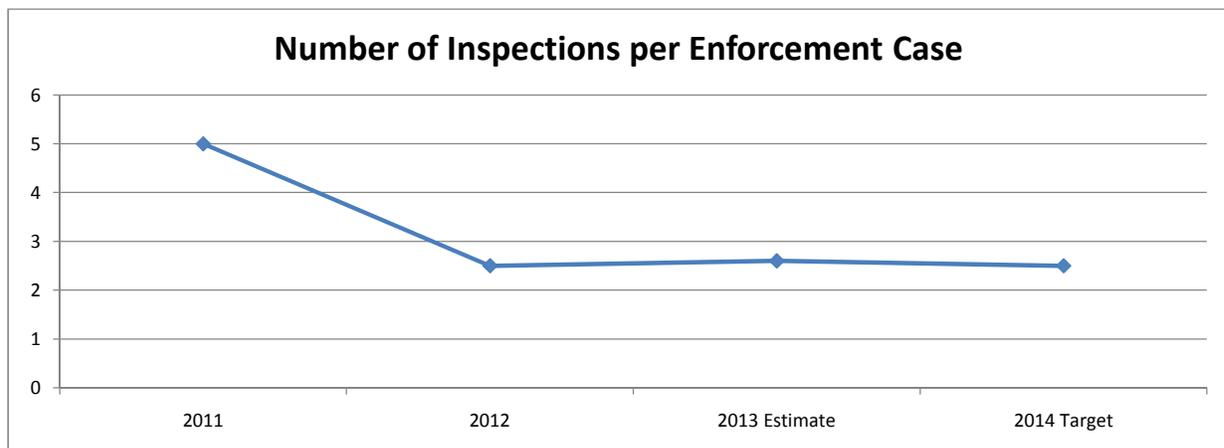
### Performance Snapshot...

The number of review cycles prior to project approval is a measure of the thoroughness and effectiveness of our project management and review staff at ensuring all comments are conveying the appropriate information to move a project forward. This is also measuring our effectiveness of not missing issues on our staff reviews. Large improvements were obtained in 2010 with the implementation of the integrated permitting process at the Central Permit Facility. The value has seen slight improvements through 2013 as the process is refined.

## Enforcement Program

Purpose: Obtain compliance on ordinance violations

Goal: Voluntary Compliance



### Performance Snapshot...

The introduction of the administrative adjudication process has drastically decreased our inspections per enforcement case in FY12. Under this process the inspector has the option of issuing a ticket in lieu of a red tag and requiring the respondent to appear at our Code Enforcement Hearing. Minimal follow up inspections are needed under this process due to swift compliance obtained through the program. We expect this value to remain around 2.5 inspections per case.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:34 AM  
Page : 1 of 1

Worksheet : 11177 Rev-Planning - 11177  
Management Center : 2800000 To 2899999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>101-General Fund</b>						
42040 Building Permit Fees	1,310,000	1,355,626	1,310,000	1,310,000	1,242,219	1,360,000
42060 Mobile Home Park License Fee	9,390	9,300	9,360	9,360	9,300	9,360
42070 Elevator Permit	69,760	89,090	85,000	85,000	89,880	90,000
42080 Recreational Veh Park License Fee	35,787	33,595	30,090	30,090	31,077	30,580
42090 Zoning Administration Fees	160,000	239,829	165,000	165,000	241,489	190,000
42095 Site Capacity/Site Plan Review	27,151	29,201	27,151	27,151	16,022	16,000
43070 Building & Zoning Violation Fines	22,000	33,788	40,000	40,000	16,123	18,000
43075 Administrative Adjudication	0	0	0	0	14,400	18,000
45040 Community Dev Administration	47,185	5,581	15,000	15,000	9,444	30,673
45380 Revenue From Municipalities	80,000	100,436	95,000	95,000	148,469	95,000
46530 Rezoning Application Fees	15,000	3,153	10,000	10,000	0	6,000
46540 Rezoning Legal Notices	1,200	734	1,000	1,000	327	1,000
46560 Sub-Division Fees - Engineering	900	1,362	1,000	1,000	75	325
46561 Sub-Division Fees - Planning	9,842	2,565	5,000	5,000	675	1,393
46580 Performance Bond Fees - Engineering	1,365	450	1,000	1,000	1,200	375
46581 Performance Bond Fees - Planning	6,279	2,205	3,000	3,000	3,660	1,725
46600 Conditional Use Permits	21,000	18,559	20,000	20,000	7,794	15,000
46605 Reimbursement for Demos	10,000	1,241	10,000	10,000	15,296	10,000
46620 ZBA Variations Fees	27,000	24,463	25,000	25,000	14,246	17,000
46680 Wetland Fees	25,000	30,718	27,000	27,000	27,725	27,000
46700 Site Development Permit Fee	210,000	240,606	215,000	215,000	222,849	230,000
46840 Sale Of Maps	100	158	100	100	225	100
46920 Sale Of Publications	500	580	300	300	555	300
48320 Proceeds From Sale Of Assets	0	0	2,000	2,000	2,185	2,000
49910 All Other Miscellaneous Revenue	200	130	100	100	190	100
4	2,089,659	2,223,370	2,097,101	2,097,101	2,115,425	2,169,931
<hr/>						
Total for Fund (101):	2,089,659	2,223,370	2,097,101	2,097,101	2,115,425	2,169,931
<hr/>						
Grand Total:	2,089,659	2,223,370	2,097,101	2,097,101	2,115,425	2,169,931

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:35 AM  
Page : 1 of 2

Worksheet : 11313 Planning - 11313  
Management Center : 2800000 To 2899999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	2,575,073	2,513,779	2,598,540	2,598,540	2,390,328	2,688,569
*51120 Part Time Salaries And Wages	5,734	5,706	5,892	5,892	5,718	6,060
*51140 Overtime Salaries And Wages	3,075	74,513	3,160	3,160	0	3,250
51210 Performance Appraisals	16,650	5,764	0	0	10,973	0
51220 Vacation payout	0	769	0	0	19,083	0
51230 Sick Payout	0	0	0	0	15,372	0
51240 Opt Out Premium	6,000	6,000	6,000	6,000	4,385	6,000
Total Personnel Services :	2,606,532	2,606,531	2,613,592	2,613,592	2,445,859	2,703,879
61010 Office Supplies	10,500	10,021	10,500	10,500	8,799	10,500
61020 Computer Supplies	7,700	6,882	7,700	7,700	5,165	10,200
61030 Books Manuals And Periodicals	3,650	3,466	3,650	3,650	3,403	5,700
61040 Operational Supplies	4,950	3,600	5,050	5,050	2,123	5,555
61060 Clothing And Uniforms	1,750	1,787	1,750	1,750	1,039	2,050
65050 Engineering Supplies	200	183	200	200	112	200
65090 Gasoline	37,607	38,424	37,607	37,607	35,943	37,607
Total Commodities :	66,357	64,363	66,457	66,457	56,584	71,812
71130 Court Reporters	1,000	100	1,000	1,000	0	1,000
71140 Legal Services	0	6,263	16,200	16,200	23,100	12,600
71150 Consultants	14,000	0	11,000	17,000	17,000	16,000
71270 Email Archival	0	0	0	0	0	810
71450 Mileage Reimbursement	1,800	1,898	1,800	1,800	576	1,475
71460 ZBA Travel Allowance	4,000	6,189	5,500	5,500	2,907	4,500
71500 Trips And Training	16,400	6,347	22,600	22,600	21,747	20,400
71720 Abatement	45,886	22,613	50,000	50,000	2,640	44,700
71725 Board Ups and Fencing of Unsafe Buildings	0	1,435	14,700	14,700	0	0
71740 Drainage Improvement Project	35,000	17,288	25,000	42,288	30,000	25,000
71810 Dues And Subscriptions	6,800	5,611	7,675	7,675	6,336	6,650
71840 Publications & Legal Notices	2,015	1,173	2,000	2,000	1,355	2,000
71950 Cellular Phones	11,275	10,982	11,275	11,275	9,406	10,375
71955 Cell Phone Allowance	0	225	0	0	900	900
71960 Data/Telecommunications	8,020	6,492	7,000	7,000	6,923	7,000
72050 Title Searches	4,500	761	1,500	1,500	1,020	1,500
72210 Motor Vehicle Maintenance & Repairs	20,000	13,082	20,000	20,000	16,833	18,000
72260 Office Equip Maintenance And Repairs	1,100	0	3,100	3,100	2,575	1,100
72510 Building Rentals	0	0	0	0	680	0
72530 Equipment Rental	6,622	7,162	9,000	9,000	8,503	7,500
72830 Printing Services	2,415	2,612	2,680	2,680	1,466	2,500
72840 Temporary Employment Services	2,000	160	2,000	2,000	505	2,000
72970 Per Diem Fees	24,000	19,290	24,000	24,000	23,190	15,000
*74080 H/L/D Employee Benefits	479,989	477,132	486,649	486,649	481,517	492,053
*74100 Retirement Benefits/FICA	196,228	188,898	199,940	199,940	178,992	206,846
*74110 Retirement Benefits/IMRF	293,556	286,065	308,143	308,143	273,610	312,839
79950 All Other Miscellaneous	200	164	0	0	0	0
Total Contractuals :	1,176,806	1,081,942	1,232,762	1,256,050	1,111,781	1,212,748
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:35 AM  
Page : 2 of 2

Worksheet : 11313 Planning - 11313  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
-----						
Total for Fund (101):	3,849,695	3,752,836	3,912,811	3,936,099	3,614,224	3,988,439
-----						
Grand Total:	3,849,695	3,752,836	3,912,811	3,936,099	3,614,224	3,988,439

# FY 2014 Budget Overview

## Public Defender

### Department Purpose

The Public Defender's Office provides legal representation to indigent persons, as mandated by the United States Constitution, Illinois Constitution, and Illinois law in the following situations: adults charged with crimes punishable by incarceration in a state prison or county jail; juveniles charged with crimes; parents and caregivers accused of abusing or neglecting their children; as Guardian Ad Litem for the children who are victims of abuse and neglect; persons subject to involuntary commitment and or involuntary treatment at a mental health facility or hospital; persons petitioned to be committed to DHS pursuant to the Illinois Sexually Dangerous Persons Act; and minors under the Parental Notification Act.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	45	46	46
<b>Part Time</b>	2	2	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
89,921	141,517	99,895	Intergovernmental	105,208
386,493	396,513	403,575	Charges for Services	405,000
<b>476,414</b>	<b>538,030</b>	<b>503,470</b>	<b>Total Revenue</b>	<b>510,208</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
3,228,733	3,308,934	3,550,611	Personal Services	3,568,387
27,847	23,614	27,544	Commodities	27,555
1,268,507	1,333,412	1,516,479	Contractuals	1,582,909
<b>4,525,087</b>	<b>4,665,960</b>	<b>5,094,634</b>	<b>Total Expenditures</b>	<b>5,178,851</b>

### Significant Changes

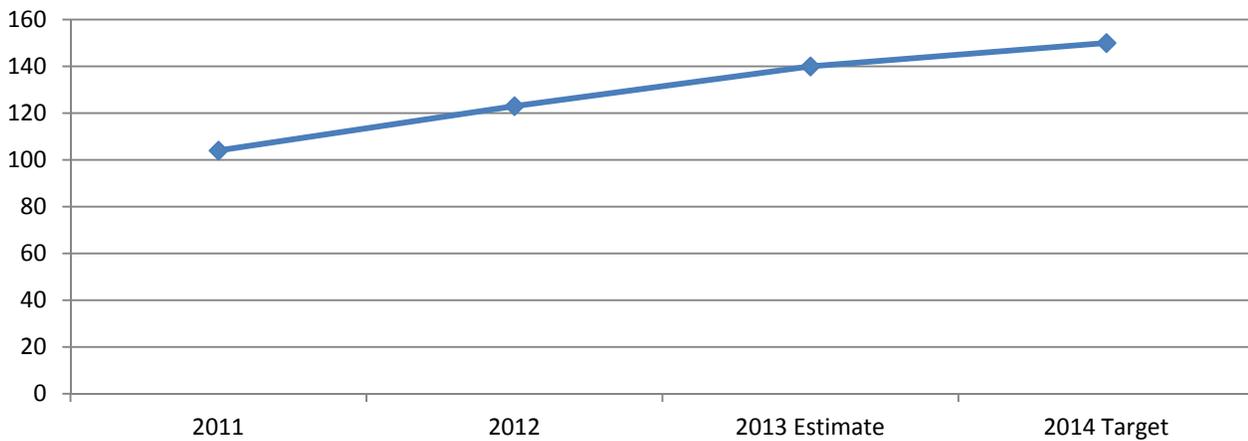
The FY2014 budget includes funding to increase a part-time Social Worker position to full time. This position is critical to stabilizing lives which reduces jail overcrowding and reduces recidivism. One unfunded full-time position has been eliminated.

Program Name: Social Worker

Program Purpose: To assist clients in finding alternatives to incarceration thereby reducing recidivism

Program Goal: To continue to meet the increased demands for placing clients in community based services

### Social Worker Requests



### Performance Snapshot...

In 2010, the first full year that the part-time social worker was in the Public Defender's Office, the number of requests for assistance was 62. This jumped to 104 in 2011, and up to 123 in 2012. The increase in requests for assistance are the result of greater demands to find housing and treatment alternatives to incarceration, the existence of an increasing caseload of clients with mental health issues, and difficulty in accessing community based social services.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:24 AM  
Page : 1 of 1

Worksheet : 11179 Rev-Public Defender - 11179  
Management Center : 3600000 To 3699999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45280 Salary Reimbursement	99,895	149,842	99,895	99,895	79,004	105,208
45350 Other State Funds	0	-8,325	0	0	9,575	0
46010 Fees	400,000	394,014	400,000	400,000	320,616	400,000
46391 Guardian Ad Litem Fees	3,575	2,499	3,575	3,575	4,250	5,000
4	503,470	538,030	503,470	503,470	413,445	510,208
-----						
Total for Fund (101):	503,470	538,030	503,470	503,470	413,445	510,208
-----						
Grand Total:	503,470	538,030	503,470	503,470	413,445	510,208

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:24 AM  
Page : 1 of 1

Worksheet : 11288 Public Defender - 11288  
Management Center : 3600000 To 3699999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	3,223,712	3,223,209	3,457,858	3,457,858	3,200,657	3,473,288
*51120 Part Time Salaries And Wages	79,222	80,654	82,253	82,253	79,733	84,599
51220 Vacation payout	0	571	0	0	17,370	0
51230 Sick Payout	0	0	0	0	14,982	0
51240 Opt Out Premium	6,000	4,500	10,500	10,500	1,731	10,500
Total Personnel Services :	3,308,934	3,308,934	3,550,611	3,550,611	3,314,473	3,568,387
61030 Books Manuals And Periodicals	4,727	4,018	4,727	4,727	4,566	4,727
61040 Operational Supplies	18,000	14,574	18,000	18,000	18,818	18,000
65090 Gasoline	5,239	5,022	4,817	4,817	4,039	4,828
Total Commodities :	27,966	23,614	27,544	27,544	27,423	27,555
71120 Interpreters	2,500	720	2,500	2,500	840	2,500
71150 Consultants	108,000	108,000	108,000	108,000	106,950	108,000
71230 Software Maintenance	0	0	30,000	30,000	0	30,000
71450 Mileage Reimbursement	1,000	0	1,000	1,000	0	1,000
71500 Trips And Training	28,575	23,358	28,575	28,575	21,598	28,575
71810 Dues And Subscriptions	1,500	1,999	1,500	1,500	1,702	1,500
71830 Transcripts	10,000	6,028	10,000	10,000	1,577	10,000
71950 Cellular Phones	6,248	1,698	6,248	6,248	1,660	3,000
72210 Motor Vehicle Maintenance & Repairs	1,951	5,233	2,347	2,347	4,887	5,940
72280 Equipment Maintenance	500	0	500	500	0	500
72530 Equipment Rental	4,200	5,038	8,500	8,500	15,888	7,200
72960 Witness Fees	55,000	39,519	55,000	55,000	18,035	55,000
*74080 H/L/D Employee Benefits	539,508	538,686	574,112	574,112	574,007	643,850
*74100 Retirement Benefits/FICA	250,693	239,479	270,818	270,818	239,560	272,982
*74110 Retirement Benefits/IMRF	375,877	363,654	417,379	417,379	374,123	412,862
Total Contractuals :	1,385,552	1,333,412	1,516,479	1,516,479	1,360,827	1,582,909
*84030 Computer Equipment	0	0	0	0	0	0
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	4,722,452	4,665,960	5,094,634	5,094,634	4,702,723	5,178,851
Grand Total:	4,722,452	4,665,960	5,094,634	5,094,634	4,702,723	5,178,851

# FY 2014 Budget Overview

## Recorder of Deeds

### Department Purpose

This Office is responsible for recording all documents as required by the Illinois Statutes and to provide for efficient and effective document retrieval.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	16	13	13
<b>Part Time</b>	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
3,830,941	4,763,078	3,938,000	Charges for Services	4,099,286
<b>3,830,941</b>	<b>4,763,078</b>	<b>3,938,000</b>	<b>Total Revenue</b>	<b>4,099,286</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
587,150	619,338	660,837	Personal Services	674,621
4,595	4,218	11,900	Commodities	11,900
246,313	246,301	279,296	Contractuals	295,613
<b>838,058</b>	<b>869,857</b>	<b>952,033</b>	<b>Total Expenditures</b>	<b>982,134</b>

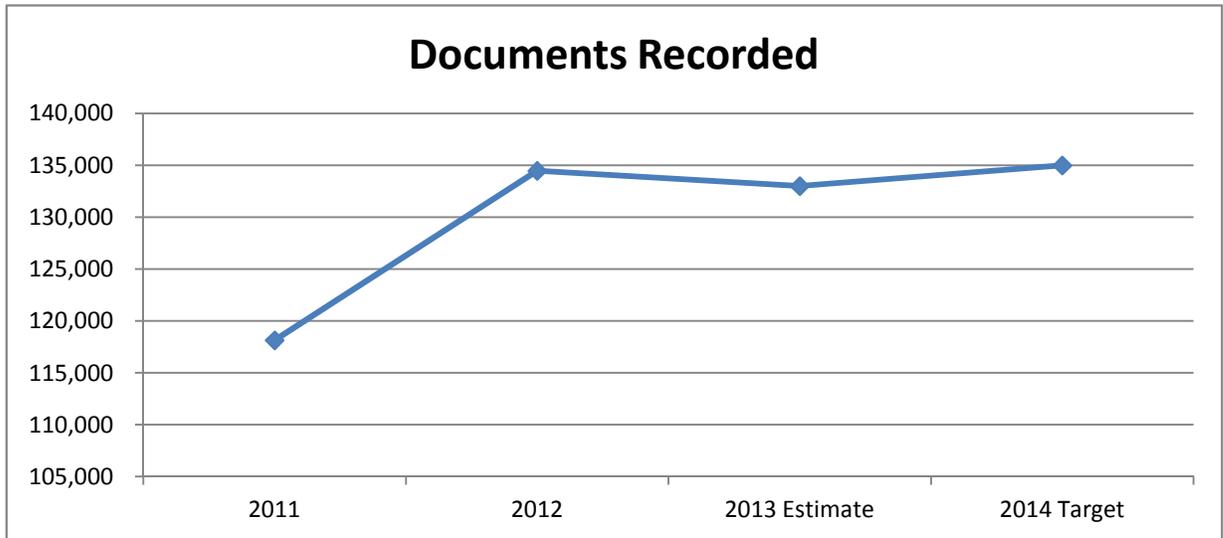
### Significant Changes

The FY2014 adopted budget reflects a projected volume of 135,000 recordings.

# Recorder of Deeds

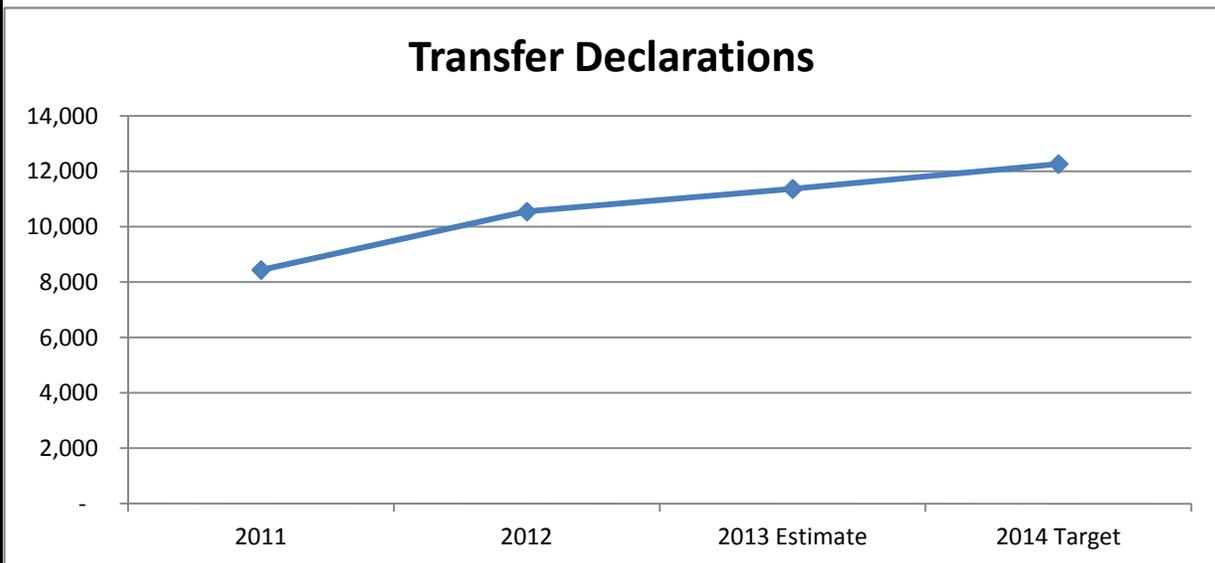
**PURPOSE:** To promptly record, preserve, and provide access to public records in the most accurate, efficient, responsible and professional manner.

**GOAL:** Promptly record all instruments in accordance with statutory requirements



## 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 2012 2013 2014

Date : 09-Jan-2014 11:06 AM  
Page : 1 of 1

Worksheet : 11184 Rev-Recorder of Deed - 11184  
Management Center : 2200000 To 2299999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
46010 Fees	3,500,000	4,507,803	3,700,000	3,700,000	4,348,707	3,964,286
46015 Parking garage fees	0	-45	0	0	0	0
46930 GIS Fees	122,000	133,500	126,000	126,000	106,553	135,000
46935 Rental Housing Support Fee - County	106,000	121,820	112,000	112,000	41,830	0
4	3,728,000	4,763,078	3,938,000	3,938,000	4,497,090	4,099,286
-----						
Total for Fund (101):	3,728,000	4,763,078	3,938,000	3,938,000	4,497,090	4,099,286
-----						
Grand Total:	3,728,000	4,763,078	3,938,000	3,938,000	4,497,090	4,099,286

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:06 AM  
Page : 1 of 1

Worksheet : 11271 Recorder of Deeds - 11271  
Management Center : 2200000 To 2299999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	632,517	605,918	646,165	646,165	613,633	659,616
*51120 Part Time Salaries And Wages	9,594	9,727	9,617	9,617	4,439	9,891
*51140 Overtime Salaries And Wages	2,050	0	2,055	2,055	0	2,114
51210 Performance Appraisals	0	808	0	0	1,267	0
51220 Vacation payout	0	0	0	0	12,521	0
51230 Sick Payout	0	0	0	0	9,106	0
51240 Opt Out Premium	1,500	2,885	3,000	3,000	3,865	3,000
Total Personnel Services :	645,661	619,338	660,837	660,837	644,831	674,621
61010 Office Supplies	6,000	3,319	5,100	5,100	4,563	5,100
61040 Operational Supplies	8,000	899	6,800	6,800	2,168	6,800
65180 Miscellaneous Commodities	0	0	0	0	135	0
Total Commodities :	14,000	4,218	11,900	11,900	6,866	11,900
71450 Mileage Reimbursement	1,080	308	915	915	306	1,000
71470 Employee Relations	0	0	0	0	154	0
71500 Trips And Training	2,000	0	2,000	2,000	164	2,000
71810 Dues And Subscriptions	1,500	711	1,275	1,275	627	1,275
71950 Cellular Phones	1,800	1,399	1,800	1,800	1,439	1,800
71970 Courier Services	360	38	360	360	7,217	360
72280 Equipment Maintenance	5,500	1,420	4,675	4,675	986	4,675
72520 Record Storage	6,000	5,634	6,000	6,000	4,808	8,697
72530 Equipment Rental	7,500	3,890	6,375	6,375	2,221	6,375
72830 Printing Services	7,300	4,984	7,300	7,300	4,739	7,300
*74080 H/L/D Employee Benefits	128,497	113,451	115,612	115,612	114,644	127,174
*74100 Retirement Benefits/FICA	49,396	45,096	50,325	50,325	47,627	51,686
*74110 Retirement Benefits/IMRF	74,062	68,274	77,559	77,559	73,028	78,171
79950 All Other Miscellaneous	6,000	1,096	5,100	5,100	760	5,100
Total Contractuals :	290,995	246,301	279,296	279,296	258,720	295,613
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101) :	950,656	869,857	952,033	952,033	910,417	982,134
Grand Total :	950,656	869,857	952,033	952,033	910,417	982,134

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	10	9	9
<b>Part Time</b>	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
87,430	52,781	52,247	Intergovernmental	52,247
0	1	0	Charges for Services	0
0	62	0	Miscellaneous	0
<b>87,430</b>	<b>52,844</b>	<b>52,247</b>	<b>Total Revenue</b>	<b>52,247</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
459,684	450,898	443,381	Personal Services	450,007
4,692	4,841	6,250	Commodities	6,250
294,395	292,348	319,977	Contractuals	321,348
<b>758,771</b>	<b>748,087</b>	<b>769,608</b>	<b>Total Expenditures</b>	<b>777,605</b>

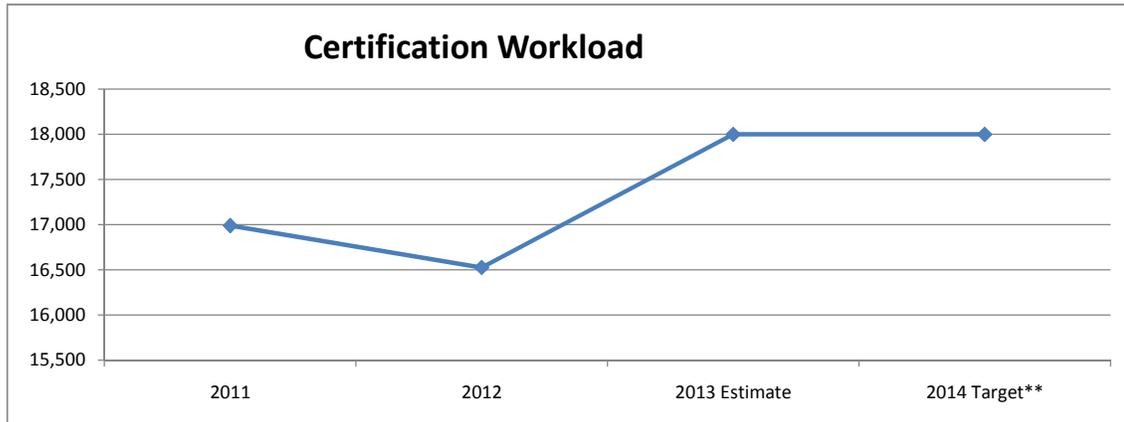
### Significant Changes

None

# Lake County Regional Office of Education

## Educator Certification & Licensure

Ensure Lake County educators are fully qualified



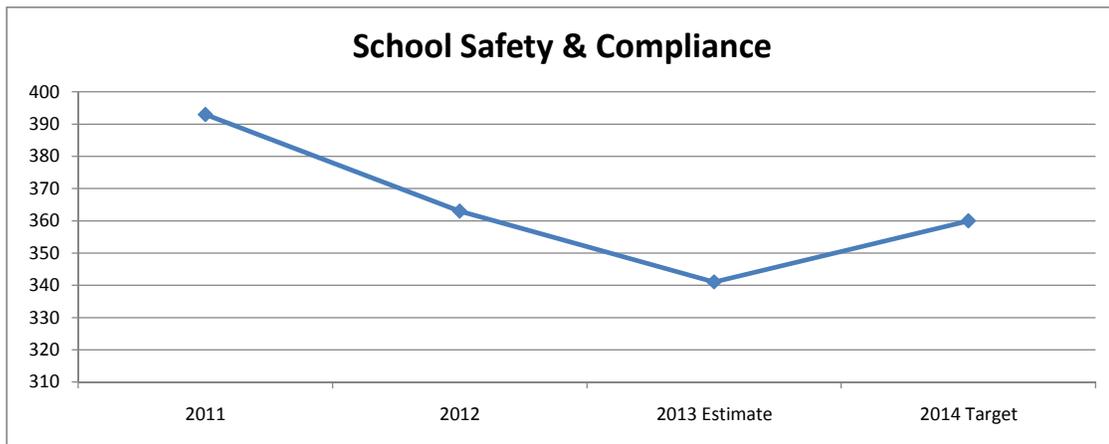
### Performance Snapshot...

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. \*\* Effective July 1, 2013 new state laws and policies regarding teacher certification (now licensure) went into effect. The Lake County ROE expects all certification workload measures to be affected as the Illinois State Board of Education shifts from certification to licensure and implements new online processes. 2014 targets will be developed as new workload indicators emerge.

# Lake County Regional Office of Education

## Health/Life Safety and Compliance

Ensure Lake County schools are safe and compliant with state laws.



### 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 2012 2013 2014

Date : 09-Jan-2014 11:01 AM  
Page : 1 of 1

Worksheet : 11187 Rev-Reg'l Off of Ed - 11187  
Management Center : 2400000 To 2499999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
45280 Salary Reimbursement	34,758	36,781	36,247	36,247	36,651	36,247
45330 Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000
46420 Copy Charges	0	1	0	0	0	0
49910 All Other Miscellaneous Revenue	0	62	0	0	0	0
4	50,758	52,844	52,247	52,247	52,651	52,247
-----						
Total for Fund (101):	50,758	52,844	52,247	52,247	52,651	52,247
-----						
Grand Total:	50,758	52,844	52,247	52,247	52,651	52,247

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:02 AM  
Page : 1 of 1

Worksheet : 11268 Reg'l Office of Ed - 11268  
Management Center : 2400000 To 2999999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*51110 Regular Salaries And Wages	430,979	425,176	422,997	422,997	398,905	430,425
51120 Part Time Salaries And Wages	19,540	12,370	11,671	11,671	10,346	12,249
*51140 Overtime Salaries And Wages	4,100	1,714	4,213	4,213	3,220	4,333
51220 Vacation payout	0	4,255	0	0	6,332	0
51230 Sick Payout	0	3,979	0	0	0	0
51240 Opt Out Premium	1,500	3,404	4,500	4,500	2,942	3,000
-----						
Total Personnel Services :	456,119	450,898	443,381	443,381	421,745	450,007
61010 Office Supplies	6,250	4,841	6,250	6,250	3,831	6,250
-----						
Total Commodities :	6,250	4,841	6,250	6,250	3,831	6,250
71150 Consultants	79,000	78,716	79,000	79,000	79,948	79,000
71450 Mileage Reimbursement	4,000	3,288	4,000	4,000	3,156	4,000
71500 Trips And Training	3,000	705	3,000	3,000	1,432	3,000
71810 Dues And Subscriptions	5,500	5,167	5,500	5,500	4,945	5,500
71940 Telephone	5,000	4,335	5,000	5,000	4,124	5,000
72280 Equipment Maintenance	3,700	3,769	4,000	4,000	4,135	4,300
72530 Equipment Rental	4,200	4,004	4,700	4,700	4,700	3,640
72820 Postage	19,500	15,955	19,500	19,500	11,215	17,000
*74080 H/L/D Employee Benefits	125,660	95,876	108,483	108,483	99,663	112,816
*74100 Retirement Benefits/FICA	34,896	32,181	33,919	33,919	30,102	34,426
*74110 Retirement Benefits/IMRF	52,321	48,047	52,275	52,275	46,224	52,066
79950 All Other Miscellaneous	600	305	600	600	270	600
-----						
Total Contractuals :	337,377	292,348	319,977	319,977	289,914	321,348
Total Capital Expenditures :	-----					
	0	0	0	0	0	0
-----						
Total for Fund (101):	799,746	748,087	769,608	769,608	715,490	777,605
-----						
Grand Total:	799,746	748,087	769,608	769,608	715,490	777,605

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	500	501	488
<b>Part Time</b>	51	51	51

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
843,781	953,346	842,436	Fines and Forefeitures	895,037
1	1	0	Rentals	0
3,324,459	4,520,080	4,732,220	Intergovernmental	4,648,810
2,141,731	3,226,116	2,810,361	Charges for Services	3,112,164
370,090	358,055	373,713	Miscellaneous	215,264
12,500	6,250	0	Transfers	21,000
<b>6,692,562</b>	<b>9,063,848</b>	<b>8,758,730</b>	<b>Total Revenue</b>	<b>8,892,275</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
33,910,332	37,570,833	38,642,626	Personal Services	40,565,857
2,157,753	2,466,490	2,496,991	Commodities	2,727,323
18,142,685	19,962,437	20,099,755	Contractuals	20,720,767
55,025	0	0	Capital Expenditures	0
<b>54,265,795</b>	<b>59,999,760</b>	<b>61,239,372</b>	<b>Total Expenditures</b>	<b>64,013,947</b>

### Significant Changes

The Sheriff's budget reflects the elimination of 13 unfunded positions

# Lake County Revenue Budget Comparison

Date : 09-Jan-2014 10:04 AM

## Report by Management Center

Page : 1 of 1

### For Budget Years 2012 2013 2014

Worksheet : 11192 Rev-Sheriff - 11192  
 Management Center : 3000000 To 3099999

Modified Budget 2012    Recognized Amount 2012    Adopted Budget 2013    Modified Budget 2013    Y-T-D Recognized    County Board Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
101-General Fund						
* 43020 False Alarm Fees	420	1,250	1,200	1,200	6,275	3,000
* 43050 Fines Sheriff	658,654	800,436	727,199	727,199	710,568	746,000
43055 Prisoner Review and Vehicle Fine collection	75,000	74,123	71,771	71,771	69,800	71,771
43065 Administrative Adjudication Court Fines	0	1,010	0	0	3,290	1,000
* 43080 Parking Fines Sheriff	4,080	5,078	4,170	4,170	6,456	6,266
43100 DUI Fines Sheriff	27,480	71,449	38,096	38,096	66,597	67,000
44030 Other Rentals	0	1	0	0	1	0
45020 All Other Salary Reimbursement	224,130	216,500	234,625	234,625	203,016	219,295
* 45100 Sheriff Convey Pers To Inst	20,843	15,535	15,925	15,925	16,821	17,500
45105 Sheriff IST - Interstate Transfer	8,000	10,000	8,000	8,000	10,649	8,000
45110 Sheriff Law Enforcemnt Training	94,607	54,806	20,753	20,753	59,809	20,753
45120 Sheriff Work Release	166,508	636,347	494,548	494,548	464,961	494,548
* 45130 SSA Jail Incentive	32,640	36,600	32,640	32,640	38,000	40,000
45330 Grants - Other	10,000	4,102	0	100,000	5,201	0
45333 Grants - State	0	0	0	8,800	0	0
45334 Grants - Federal	0	0	20,000	20,000	8,950	20,631
45340 Other Federal Funds	270,000	145,016	250,000	250,000	184,232	124,385
45380 Revenue From Municipalities	3,346,140	3,401,174	3,546,929	3,546,929	3,607,793	3,703,698
46125 Sheriff Bond Fees	74,088	83,191	79,632	79,632	80,598	79,632
* 46260 Warrant Fees	111,151	128,567	111,151	111,151	125,507	116,802
46267 Kiosk Surcharge	10,030	14,570	11,346	11,346	12,081	0
46270 Fire Arms Training Fees	7,515	9,587	4,020	4,020	4,605	4,020
46280 Photograph Fee's	1,550	90	216	216	555	0
46290 Special Police Services	259,020	340,995	271,530	271,530	290,859	257,812
* 46300 Sheriff Fees-Circuit Clerk	226,456	255,986	226,456	226,456	250,313	250,000
46305 Eviction Service Fees	84,672	108,698	108,407	108,407	140,740	125,630
46310 Foreign Service	90,480	78,469	77,820	77,820	72,122	76,108
46320 Marine Unit Fines	15,000	44,563	19,267	19,267	60,743	44,563
46330 Foreclosure Fees	0	1,887,800	1,632,800	1,632,800	1,626,039	1,887,800
46335 Eviction Rescheduling Fee	5,934	4,873	6,300	6,300	7,981	6,300
* 46420 Copy Charges	15,350	20,468	19,174	19,174	27,990	25,000
46740 Sex Offender Registration Fee	3,444	3,113	3,444	3,444	3,313	3,444
46745 Violent Offenders Against Youth Registration Fee	0	110	100	100	90	100
46750 Elect Monitor System Service	200,145	207,604	200,145	200,145	195,224	200,145
46795 Arrestee's Medical Cost Fund	25,898	27,364	28,300	28,300	21,612	23,480
* 46850 All Other Charges For Services	8,328	6,708	6,802	6,802	8,476	8,000
46970 Finger Print Fees	2,813	3,360	3,451	3,451	3,232	3,328
48010 Interest	2,050	7,488	5,264	5,264	3,783	5,264
48040 Telephone Commissions	366,744	350,567	368,449	368,449	228,565	210,000
48045 Video Visitation Commission	0	0	0	0	348	0
49920 Transfers From Other Funds	0	6,250	0	0	0	21,000
4	6,449,170	9,063,848	8,649,930	8,758,730	8,627,195	8,892,275
Total for Fund (101):	6,449,170	9,063,848	8,649,930	8,758,730	8,627,195	8,892,275
Grand Total:	6,449,170	9,063,848	8,649,930	8,758,730	8,627,195	8,892,275

# Lake County Expense Budget Comparison Report

## by Management Center

Date : 09-Jan-2014 10:05 AM  
Page : 1 of 2

Worksheet : 11275 Sheriff - 11275  
Management Center : 3000000 To 3099999

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	33,905,233	32,214,732	33,268,022	34,576,686	30,538,484	35,688,148
*51120 Part Time Salaries And Wages	363,797	502,919	363,797	363,797	901,224	1,131,247
*51140 Overtime Salaries And Wages	2,701,659	2,816,952	2,715,167	2,603,347	1,761,723	2,660,666
51145 Back Pay Wages	0	0	0	0	123,202	0
*51160 Holiday Pay	666,786	894,368	670,120	670,120	750,968	698,443
*51180 Special Pay	283,261	841,113	346,568	346,568	678,126	318,063
51210 Performance Appraisals	0	3,781	0	0	24,378	0
51220 Vacation payout	0	120,634	0	0	104,658	0
51230 Sick Payout	0	105,491	0	0	106,448	0
51240 Opt Out Premium	66,505	70,843	82,108	82,108	68,362	69,290
<b>Total Personnel Services :</b>	<b>37,987,241</b>	<b>37,570,833</b>	<b>37,445,782</b>	<b>38,642,626</b>	<b>35,057,573</b>	<b>40,565,857</b>
61010 Office Supplies	53,497	44,157	53,542	53,542	29,154	55,602
61020 Computer Supplies	2,583	879	2,583	2,583	0	2,583
61030 Books Manuals And Periodicals	4,494	3,318	4,504	4,504	2,263	4,504
61040 Operational Supplies	122,960	96,782	131,430	132,050	84,516	144,408
61060 Clothing And Uniforms	333,657	312,286	333,657	333,657	294,160	332,571
61080 Food and Provisions	879,682	888,956	904,013	904,013	902,247	926,613
61090 Printing and Photographic Supplies	5,358	5,328	5,358	5,358	3,095	5,358
63010 Building, Grounds Maintenance Supplies	0	0	0	0	283	0
63020 Cleaning Supplies	109,892	108,962	116,715	116,715	114,292	138,812
63030 Linen And Bedding	34,560	16,447	32,000	32,000	28,465	36,150
64010 Shooting Range	7,131	6,740	12,400	12,400	8,185	17,400
64020 Ammunition	148,237	140,016	157,330	157,330	154,286	225,133
65020 Laboratory Supplies	14,702	11,953	2,000	2,000	1,944	4,000
65090 Gasoline	756,177	830,666	570,839	740,839	791,238	834,189
<b>Total Commodities :</b>	<b>2,472,930</b>	<b>2,466,490</b>	<b>2,326,371</b>	<b>2,496,991</b>	<b>2,414,128</b>	<b>2,727,323</b>
71220 Computer Services	4,224	3,168	3,168	3,168	3,168	3,168
71270 Email Archival	0	0	0	0	0	3,285
71330 Medical Fees	2,111,145	2,110,024	2,324,062	2,324,062	2,227,580	2,391,847
71500 Trips And Training	285,800	291,354	290,800	270,800	236,766	292,700
71510 Trips	0	0	0	0	9,984	0
71530 Programs and Services	3,000	1,848	3,000	3,000	1,832	3,000
71650 Security Services	904,861	838,945	906,400	906,400	906,612	592,642
71810 Dues And Subscriptions	8,102	6,481	10,879	10,879	7,570	11,486
71910 Gas For Heating	9,185	6,023	27,244	27,244	7,751	11,172
71920 Electricity	13,205	10,714	20,307	20,307	7,980	12,884
71930 Water And Sewer Charges	1,776	1,486	1,776	1,776	728	1,776
71950 Cellular Phones	78,000	66,878	70,000	70,000	69,756	69,800
72010 Extradition Expenses	35,000	21,852	67,500	67,500	18,676	35,000
72020 Investigative Expense	25,631	21,683	25,631	25,631	22,287	25,631
72210 Motor Vehicle Maintenance & Repairs	314,883	458,795	313,000	313,000	291,580	430,000
72230 Boat Maintenance And Repairs	31,000	17,286	25,000	25,000	16,458	25,000
72240 Radio Equipment Maintenance & Repair	0	0	0	0	0	3,840
72280 Equipment Maintenance	58,065	53,917	78,888	78,888	46,235	81,827
72530 Equipment Rental	23,700	21,556	32,700	34,500	34,561	31,100
72540 Vehicle Leases	0	0	2,400	2,400	0	2,400
72760 Northern Illinois Crime Lab	152,860	156,800	159,876	159,876	156,780	159,876
72840 Temporary Employment Services	0	0	5,000	5,000	0	5,000
72920 Meals And Lodging For Jurors	18,840	9,965	23,840	23,840	14,069	15,178

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 10:05 AM  
Page : 2 of 2

Worksheet : 11275 Sheriff - 11275  
Management Center : 3000000 To 3099999

Modified      Expended      Adopted      Modified      Y-T-D      County Board  
Budget 2012    Amount 2012    Budget 2013    Budget 2013    Obligations    Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72940 All Other Fees	15,000	13,500	0	0	0	15,000
*74080 H/L/D Employee Benefits	5,994,314	5,956,545	6,047,055	6,047,055	6,165,154	6,046,089
*74100 Retirement Benefits/FICA	2,978,640	2,781,776	2,860,685	2,993,527	2,579,369	3,101,815
*74110 Retirement Benefits/IMRF	6,680,163	6,914,794	6,075,480	6,370,460	5,843,677	7,079,939
*79940 Miscell Contractual Services	230,752	197,047	250,642	220,642	217,666	269,312
79950 All Other Miscellaneous	0	0	0	94,800	0	0
Total Contractuals :	19,978,146	19,962,437	19,625,333	20,099,755	18,886,239	20,720,767
*82010 Buildings And Structures	0	0	0	0	0	0
*83010 Motor Vehicles	0	0	0	0	0	0
*84020 Radios & Electronic Equipment	0	0	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
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	60,438,317	59,999,760	59,397,486	61,239,372	56,357,940	64,013,947
Grand Total:	60,438,317	59,999,760	59,397,486	61,239,372	56,357,940	64,013,947

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	1	1	1
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
7,275	7,725	6,250	Charges for Services	6,250
<b>7,275</b>	<b>7,725</b>	<b>6,250</b>	<b>Total Revenue</b>	<b>6,250</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
46,895	48,340	49,285	Personal Services	51,665
371	777	800	Commodities	800
58,509	104,677	122,454	Contractuals	121,294
<b>105,775</b>	<b>153,794</b>	<b>172,539</b>	<b>Total Expenditures</b>	<b>173,759</b>

#### Significant Changes

The FY2014 budget reflects a reduction in mileage reimbursement and employment ads to more closely align the budget with historical spending and anticipated need.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 09:57 AM  
Page : 1 of 1

Worksheet : 11175 Rev-Merit Comm - 11175  
Management Center : 5000000 To 5099999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
101-General Fund						
46010 Fees	0	7,725	0	6,250	0	6,250
49910 All Other Miscellaneous Revenue	6,250	0	6,250	0	0	0
	-----					
4	6,250	7,725	6,250	6,250	0	6,250
-----						
Total for Fund (101):	6,250	7,725	6,250	6,250	0	6,250
-----						
Grand Total:	6,250	7,725	6,250	6,250	0	6,250

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:58 AM  
Page : 1 of 1

Worksheet : 11274 Sheriff's Off Merit - 11274  
Management Center : 5000000 To 5099999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*51110 Regular Salaries And Wages	48,341	47,773	48,900	48,900	46,431	51,269
*51140 Overtime Salaries And Wages	0	567	385	385	0	396
Total Personnel Services :	48,341	48,340	49,285	49,285	46,431	51,665
61010 Office Supplies	800	777	800	800	774	800
Total Commodities :	800	777	800	800	774	800
71330 Medical Fees	60,000	48,152	50,000	50,000	32,576	50,000
71450 Mileage Reimbursement	6,000	3,247	6,000	6,000	2,701	5,000
71490 Employment Ads-Help Wanted	6,100	5,196	6,100	6,100	0	5,100
71500 Trips And Training	500	241	500	500	159	500
71810 Dues And Subscriptions	500	300	500	500	590	790
72530 Equipment Rental	600	0	0	0	0	0
72970 Per Diem Fees	16,750	10,400	10,000	10,000	7,900	10,000
*74080 H/L/D Employee Benefits	6,207	6,110	6,273	6,273	6,253	6,474
*74100 Retirement Benefits/FICA	3,641	3,571	3,770	3,770	3,427	3,952
*74110 Retirement Benefits/IMRF	5,459	5,354	5,811	5,811	5,278	5,978
79940 Miscell Contractual Services	30,500	18,461	30,500	30,500	1,215	30,500
79950 All Other Miscellaneous	3,000	3,645	3,000	3,000	2,988	3,000
Total Contractuals :	139,257	104,677	122,454	122,454	63,087	121,294
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (101):	188,398	153,794	172,539	172,539	110,292	173,759
Grand Total:	188,398	153,794	172,539	172,539	110,292	173,759

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	134	132	131
<b>Part Time</b>	11	12	7

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
5,994	6,563	4,000	Fines and Forefeitures	4,000
1,865,669	2,110,549	1,584,770	Intergovernmental	1,550,302
153,219	179,749	132,000	Charges for Services	165,000
3,377	14,438	500	Miscellaneous	500
162,289	15,048	338,018	Transfers	40,838
<b>2,190,548</b>	<b>2,326,347</b>	<b>2,059,288</b>	<b>Total Revenue</b>	<b>1,760,640</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
9,154,389	9,397,225	9,757,773	Personal Services	9,931,770
112,769	110,570	144,081	Commodities	126,862
3,879,612	3,978,067	4,202,268	Contractuals	4,216,571
14,756	870	0	Capital Expenditures	0
<b>13,161,526</b>	<b>13,486,732</b>	<b>14,104,122</b>	<b>Total Expenditures</b>	<b>14,275,203</b>

### Significant Changes

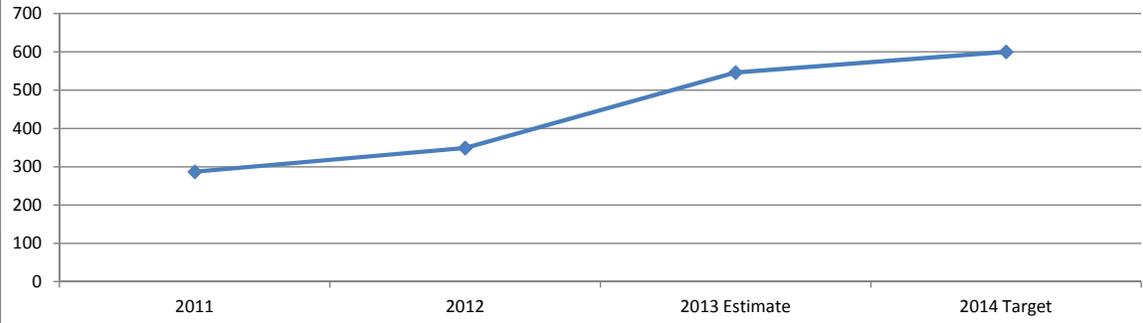
The FY2014 budget includes funding for a new full time Investigator for the Children's Advocacy Center to support prevention. This position will assist local law enforcement at all hours of the day with the most serious and sensitive investigations involving child victims of physical and sexual abuse, allowing more collaboration and cooperation with other communities within Lake County. One vacant full time position which was grant-funded has been eliminated as the grant has expired. Two vacant part time positions were eliminated. One full-time position and three part-time positions that were previously unfunded have been eliminated.

## Children's Advocacy Center

Program Purpose: Child interviews performed due to allegations of physical or sexual abuse of a child.

Program Goal: To ensure thorough investigation and seek justice in criminal cases involving physical or sexual abuse of children and adults with developmental disabilities.

### Number of Children Interviewed



### Performance Snapshot...

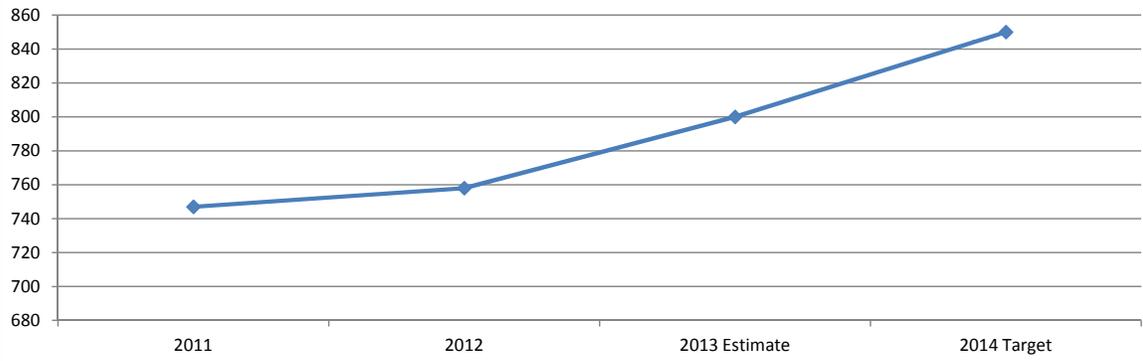
Data reflects the number of children interviewed at the Children's Advocacy Center. Each "interview" includes: 1) a pre-meeting with law enforcement, DCFS, victim advocate, ASA and forensic interviewer; 2) non-offending parent meeting directed by the investigator; 3) interview child; 4) post-interview meeting. CAC investigator is involved in every stage of the process. From January 2013 through June 30, 2013, 273 child interviews were conducted. We estimate 546 interviews will be conducted in 2013.

## Cyber Division

Program Purpose: Court documents generated to facilitate investigation, including computer and cell phone analysis, of criminal cases.

Program Goal: To ensure a thorough investigation and seek justice in criminal cases.

### Cyber Investigation Documents



### Performance Snapshot...

Measurement 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. In 2010 the number of documents generated was 517. A dramatic increase occurred in 2011 with 747 documents generated.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 09:55 AM  
Page : 1 of 1

Worksheet : 11195 Rev-States Attny - 11195  
Management Center : 3300000 To 3399999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

101-General Fund

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
43060 Overweight Fees - States Attorney	6,000	6,563	4,000	4,000	6,693	4,000
45020 All Other Salary Reimbursement	136,049	118,790	143,913	143,913	0	136,101
45140 Child Support IV-D Reimb	844,562	990,874	812,226	812,226	593,619	725,000
45280 Salary Reimbursement	144,677	204,959	144,677	144,677	144,677	144,677
45330 Grants - Other	0	16,559	0	0	0	0
45333 Grants - State	30,338	20,045	22,230	25,600	17,515	25,600
45334 Grants - Federal	712,957	638,235	446,889	453,139	446,574	341,744
45350 Other State Funds	5,215	12,065	5,215	5,215	6,000	5,215
45400 Revenue From Other Government Bodies	91,255	109,022	0	0	0	171,965
46010 Fees	0	12,973	5,000	5,000	17,864	5,000
46250 States Attorneys Fees	100,000	145,886	125,000	125,000	131,523	125,000
46255 STAA - States Attorney Automation	0	20,890	2,000	2,000	58,778	35,000
49910 All Other Miscellaneous Revenue	1,000	14,438	500	500	726	500
49920 Transfers From Other Funds	44,961	15,048	338,018	338,018	43,718	40,838
4	2,117,014	2,326,347	2,049,668	2,059,288	1,467,687	1,760,640
Total for Fund (101):	2,117,014	2,326,347	2,049,668	2,059,288	1,467,687	1,760,640
Grand Total:	2,117,014	2,326,347	2,049,668	2,059,288	1,467,687	1,760,640

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:55 AM  
Page : 1 of 2

Worksheet : 11322 States Attorney - 11322  
Management Center : 3300000 To 3399999

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	9,106,141	8,868,402	9,224,764	9,224,764	8,659,693	9,412,751
*51120 Part Time Salaries And Wages	459,135	462,303	513,509	513,509	470,091	502,519
51210 Performance Appraisals	0	3,108	0	0	9,560	0
51220 Vacation payout	0	28,948	0	0	32,605	0
51230 Sick Payout	0	15,080	0	0	9,082	0
51240 Opt Out Premium	3,000	19,384	19,500	19,500	18,347	16,500
Total Personnel Services :	9,568,276	9,397,225	9,757,773	9,757,773	9,199,378	9,931,770
61010 Office Supplies	20,735	15,703	20,735	20,735	10,444	21,000
*61020 Computer Supplies	9,700	1,834	10,400	10,400	4,311	11,207
61030 Books Manuals And Periodicals	24,634	28,923	24,634	24,634	23,747	24,634
*61040 Operational Supplies	66,889	46,694	70,462	70,462	35,395	52,171
65090 Gasoline	14,135	17,416	17,850	17,850	17,919	17,850
Total Commodities :	136,093	110,570	144,081	144,081	91,816	126,862
71120 Interpreters	8,250	2,437	8,250	8,250	4,727	8,250
71140 Legal Services	154,972	140,536	154,972	154,972	130,251	154,972
71150 Consultants	30,000	33,465	30,000	30,000	5,280	30,000
71230 Software Maintenance	30,762	29,644	30,800	30,800	26,634	30,900
71250 Document Imaging	0	0	0	0	0	24,500
71270 Email Archival	0	0	0	0	0	1,890
71450 Mileage Reimbursement	9,758	6,540	6,000	6,000	5,718	6,000
71470 Employee Relations	2,500	1,275	2,500	2,500	568	2,500
71500 Trips And Training	59,550	38,411	50,000	50,000	34,222	48,000
71810 Dues And Subscriptions	6,300	4,035	6,300	6,300	4,168	7,375
71830 Transcripts	76,500	70,389	76,500	76,500	65,812	76,300
71840 Publications & Legal Notices	14,500	7,494	14,500	14,500	7,186	14,500
71910 Gas For Heating	3,150	1,354	3,150	3,150	1,497	3,465
71920 Electricity	8,715	5,981	6,405	6,405	3,724	6,195
71930 Water And Sewer Charges	1,020	280	1,020	1,020	340	800
71940 Telephone	1,750	757	1,000	1,000	942	1,000
*71950 Cellular Phones	27,207	22,877	25,311	25,311	19,038	20,915
71955 Cell Phone Allowance	0	0	0	0	2,055	4,380
71960 Data/Telecommunications	21,480	13,789	21,555	21,555	17,801	15,175
71970 Courier Services	3,500	-253	4,000	4,000	2,729	3,500
72020 Investigative Expense	1,800	0	1,800	1,800	640	1,500
72140 Unemployment Compensation	270	270	0	0	0	0
72170 Liability And Work Comp Insurance	22,364	22,364	22,793	22,793	22,793	0
72210 Motor Vehicle Maintenance & Repairs	10,000	6,822	9,000	9,000	8,614	9,000
72280 Equipment Maintenance	400	0	400	400	0	400
72510 Building Rentals	51,000	50,337	16,800	16,800	12,584	0
72530 Equipment Rental	38,300	33,751	46,220	46,220	41,236	44,540
72820 Postage	8,350	3,472	6,350	6,350	2,292	350
72960 Witness Fees	27,500	21,475	30,500	30,500	13,624	30,500
73195 Indirect Cost Allocations	22,535	22,535	0	0	0	0
*74080 H/L/D Employee Benefits	1,488,668	1,527,489	1,588,568	1,588,568	1,574,788	1,657,201
*74100 Retirement Benefits/FICA	739,049	682,612	744,977	744,977	669,417	759,783
*74110 Retirement Benefits/IMRF	1,107,687	1,032,431	1,148,091	1,148,091	1,038,417	1,149,109
79940 Miscell Contractual Services	175,085	169,688	109,415	109,415	109,388	84,805
79950 All Other Miscellaneous	39,402	25,810	18,066	35,091	22,796	18,766

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:55 AM  
Page : 2 of 2

Worksheet : 11322 States Attorney - 11322  
Management Center : 3300000 To 3399999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Contractuals :	4,192,324	3,978,067	4,185,243	4,202,268	3,849,281	4,216,571
*83010 Motor Vehicles	0	0	0	0	0	0
*84020 Radios & Electronic Equipment	0	0	0	0	0	0
*84030 Computer Equipment	467	870	0	0	0	0
84040 Computer System Software	870	0	0	0	0	0
*84060 Furniture And Office Equipment	0	0	0	0	0	0
Total Capital Expenditures :	1,337	870	0	0	0	0
Total Debt :	0	0	0	0	0	0
Total for Fund (101):	13,898,030	13,486,732	14,087,097	14,104,122	13,140,475	14,275,203
Grand Total:	13,898,030	13,486,732	14,087,097	14,104,122	13,140,475	14,275,203

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	17	17	16
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
4,600,228	4,342,996	3,870,000	Taxes	3,882,000
1,664,549	765,124	0	Intergovernmental	0
968,725	689,620	727,280	Miscellaneous	663,072
30,806	30,806	31,817	Transfers	26,800
<b>7,264,308</b>	<b>5,828,546</b>	<b>4,629,097</b>	<b>Total Revenue</b>	<b>4,571,872</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
963,756	980,306	1,005,309	Personal Services	970,258
13,339	11,200	9,200	Commodities	8,700
483,408	462,830	512,811	Contractuals	485,243
0	0	0	Capital Expenditures	1,800
<b>1,460,503</b>	<b>1,454,336</b>	<b>1,527,320</b>	<b>Total Expenditures</b>	<b>1,466,001</b>

### Significant Changes

The FY2014 adopted budget includes the elimination of a vacant principal collections position.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 08-Jan-2014 11:49 AM  
Page : 1 of 1

Worksheet : 11200 Rev-Treasurer - 11200  
Management Center : 2000000 To 2999999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

101-General Fund

41130 Penalty Cost & Interest On Collect	4,200,000	4,275,387	3,800,000	3,800,000	3,702,525	3,800,000
41150 Tax Sale/Redemption P I & Cost	0	67,609	70,000	70,000	94,884	82,000
45030 Inheritance Tax Reimbursement	1,200,000	765,124	0	0	0	0
48010 Interest	381,982	633,435	724,580	724,580	905,507	658,872
48011 1st Midwest Bank Interest Earned	6,800	1,549	700	700	2,313	2,200
48015 Gain/Loss on Year End Valuation of Investment	0	52,661	0	0	36,714	0
49910 All Other Miscellaneous Revenue	2,000	1,975	2,000	2,000	2,020	2,000
49920 Transfers From Other Funds	30,806	30,806	31,817	31,817	0	26,800
4	5,821,588	5,828,546	4,629,097	4,629,097	4,743,963	4,571,872

Total for Fund (101): 5,821,588 5,828,546 4,629,097 4,629,097 4,743,963 4,571,872

Grand Total: 5,821,588 5,828,546 4,629,097 4,629,097 4,743,963 4,571,872

# Lake County Expense Budget Comparison Report by Management Center

Date : 08-Jan-2014 11:50 AM  
Page : 1 of 1

Worksheet : 11266 Treasurer - 11266  
Management Center : 2000000 To 2999999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	981,743	968,511	1,002,309	1,002,309	884,161	967,258
51190 Judges Of Election	0	0	0	0	185	0
51220 Vacation payout	0	8,160	0	0	4,925	0
51230 Sick Payout	0	0	0	0	5,979	0
51240 Opt Out Premium	1,500	3,635	3,000	3,000	4,327	3,000
Total Personnel Services :	983,243	980,306	1,005,309	1,005,309	899,577	970,258
61040 Operational Supplies	13,500	11,200	9,200	9,200	5,528	8,700
Total Commodities :	13,500	11,200	9,200	9,200	5,528	8,700
71110 Auditing And Accounting	0	0	0	0	3	0
71140 Legal Services	1,500	0	1,500	1,500	0	1,500
71150 Consultants	0	1,590	0	0	0	0
71220 Computer Services	0	0	0	0	0	2,750
71270 Email Archival	0	0	0	0	0	225
71450 Mileage Reimbursement	800	121	800	800	441	800
71500 Trips And Training	6,000	1,333	6,000	6,000	767	4,500
71810 Dues And Subscriptions	1,300	726	2,600	2,600	2,797	2,600
71840 Publications & Legal Notices	17,000	9,020	15,000	15,000	8,184	15,000
71950 Cellular Phones	1,750	1,770	1,750	1,750	1,801	1,750
72260 Office Equip Maintenance And Repairs	0	0	0	0	0	1,500
72280 Equipment Maintenance	2,900	1,612	1,750	1,750	1,560	1,750
72530 Equipment Rental	1,600	1,874	3,600	3,600	3,776	3,600
72815 Bank Service Charges	44,000	2,373	6,000	6,000	3,610	10,500
72830 Printing Services	42,000	39,752	42,000	42,000	44,248	46,000
*74080 H/L/D Employee Benefits	228,873	224,216	236,962	236,962	187,896	206,090
*74100 Retirement Benefits/FICA	76,005	70,895	76,677	76,677	65,603	74,302
*74110 Retirement Benefits/IMRF	113,957	107,548	118,172	118,172	101,753	112,376
Total Contractuals :	537,685	462,830	512,811	512,811	422,439	485,243
*84030 Computer Equipment	0	0	0	0	0	0
84060 Furniture And Office Equipment	0	0	0	0	0	1,800
Total Capital Expenditures :	0	0	0	0	0	1,800
Total for Fund (101):	1,534,428	1,454,336	1,527,320	1,527,320	1,327,544	1,466,001
Grand Total:	1,534,428	1,454,336	1,527,320	1,527,320	1,327,544	1,466,001

# ***Other Property Tax Funds***

***2014 Approved Budget***

# FY 2014 Budget Overview

## 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 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 2013-2018 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
3,731,527	3,741,912	3,739,729	Taxes	3,741,475
254,577	100,169	147,400	Intergovernmental	0
18,087	17,769	19,032	Miscellaneous	18,611
<b>4,004,191</b>	<b>3,859,850</b>	<b>3,906,161</b>	<b>Total Revenue</b>	<b>3,760,086</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
50,834	52,597	114,800	Contractuals	77,700
2,553,069	2,831,593	11,280,500	Capital Expenditures	3,867,802
<b>2,603,903</b>	<b>2,884,190</b>	<b>11,395,300</b>	<b>Total Expenditures</b>	<b>3,945,502</b>

### Use of Cash

**185,416**

### Significant Changes

In accordance with our capital improvement budget policies, the construction projects budgeted in this fund only include expenditures covered by FY2014 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 2012 2013 2014

Date : 10-Jan-2014 12:29 PM  
Page : 1 of 1

Worksheet : 11145 Rev-Bridge Tax - 11145  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

232-Bridge Tax

41100 Property Taxes	3,729,011	3,733,593	3,739,729	3,739,729	3,862,567	3,741,475
41110 Prior Year Property Taxes	0	1,043	0	0	976	0
41120 TIF Districts Property Taxes	0	7,276	0	0	7,290	0
45400 Revenue From Other Government Bodies	253,100	100,169	0	147,400	100,825	0
48010 Interest	66,100	17,769	19,032	19,032	22,651	18,611
4	4,048,211	3,859,850	3,758,761	3,906,161	3,994,309	3,760,086

Total for Fund (232):

4,048,211 3,859,850 3,758,761 3,906,161 3,994,309 3,760,086

Grand Total:

4,048,211 3,859,850 3,758,761 3,906,161 3,994,309 3,760,086

# Lake County Expense Budget Comparison Report by Management Center

Date : 10-Jan-2014 12:30 PM  
Page : 1 of 1

Worksheet : 11242 Bridge Tax - 11242  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Commodities :	0	0	0	0	0	0
71150 Consultants	91,600	52,597	76,200	114,800	91,843	77,700
Total Contractuals :	91,600	52,597	76,200	114,800	91,843	77,700
85020 Roads & Road Constr & Maintenance	10,652,200	2,831,593	3,697,012	11,280,500	6,322,244	3,867,802
Total Capital Expenditures :	10,652,200	2,831,593	3,697,012	11,280,500	6,322,244	3,867,802
Total for Fund (232):	10,743,800	2,884,190	3,773,212	11,395,300	6,414,087	3,945,502
Grand Total:	10,743,800	2,884,190	3,773,212	11,395,300	6,414,087	3,945,502

# FY 2014 Budget Overview

## 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 300 miles of the County Board designated, state approved, county highway system including roads, bridges, culverts, traffic signals and traffic control devices and 59 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 3.8 million vehicle miles.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	125	122	123
<b>Part Time</b>	23	23	19

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
14,063,761	13,898,736	13,703,434	Taxes	14,044,031
572,222	636,302	610,679	Intergovernmental	503,851
2,311,715	2,438,775	2,097,849	Charges for Services	2,441,638
168,433	87,593	77,264	Miscellaneous	80,886
2,167,945	2,152,195	2,121,665	Transfers	2,273,328
<b>19,284,076</b>	<b>19,213,601</b>	<b>18,610,891</b>	<b>Total Revenue</b>	<b>19,343,734</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
9,539,971	9,523,324	9,986,714	Personal Services	10,415,202
2,886,639	2,763,482	2,900,830	Commodities	2,978,280
4,964,411	5,090,986	5,520,570	Contractuals	5,677,042
1,023,951	837,254	1,133,111	Capital Expenditures	1,188,925
<b>18,414,972</b>	<b>18,215,046</b>	<b>19,541,225</b>	<b>Total Expenditures</b>	<b>20,259,449</b>

### Use of Cash

**915,715**

### Significant Changes

The FY2014 adopted budget includes new funding for one civil engineer position which will assist with the significant capital projects underway and to be undertaken in FY2014. Funding was also provided for pedestrian path counters to improve non-motorized transportation in Lake County and Smart Board conference room technology for efficiency and collaboration. Four part-time positions have been eliminated. These positions were previously unfunded.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 16-Jan-2014 04:07 PM  
Page : 1 of 1

Worksheet : 11144 Rev-Div of Trans - 11144  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

214-Division of Transportation

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41100 Property Taxes	14,055,502	13,867,632	13,703,434	13,703,434	13,518,984	14,030,531
41110 Prior Year Property Taxes	0	3,918	0	0	3,401	0
41120 TIF Districts Property Taxes	0	27,186	0	0	27,075	13,500
45150 Highway Dept Rent Right Of Way	17,472	20,520	19,151	19,151	31,957	19,151
45340 Other Federal Funds	156,673	157,846	156,528	156,528	125,673	160,700
45350 Other State Funds	13,510	11,476	15,000	15,000	2,298	0
45390 Revenue From Townships	124,000	176,085	150,000	150,000	21,679	124,000
45400 Revenue From Other Government Bodies	270,000	270,375	270,000	270,000	179,946	200,000
46630 Highway-Motor Equipment Service	720,000	768,774	725,000	725,000	706,850	745,000
46650 Highway Permit Fees	84,000	16,038	60,000	60,000	45,075	50,000
46660 Highway Truck Fees	99,275	75,890	99,275	99,275	90,725	75,000
46670 Utility Fees	168,000	167,575	168,000	168,000	168,571	150,000
46830 Service Station	995,785	1,410,498	1,045,574	1,045,574	1,331,810	1,421,638
48010 Interest	11,592	11,420	15,464	15,464	14,241	10,886
48110 Subdivision Review Reimbursement	3,800	810	2,800	2,800	1,275	1,000
48320 Proceeds From Sale Of Assets	30,000	55,687	40,000	40,000	56,463	50,000
49910 All Other Miscellaneous Revenue	18,471	19,676	19,000	19,000	23,117	19,000
* 49920 Transfers From Other Funds	2,289,957	2,152,195	2,121,665	2,121,665	2,005,544	2,273,328
4	19,058,037	19,213,601	18,610,891	18,610,891	18,354,684	19,343,734
Total for Fund (214):	19,058,037	19,213,601	18,610,891	18,610,891	18,354,684	19,343,734
Grand Total:	19,058,037	19,213,601	18,610,891	18,610,891	18,354,684	19,343,734

# Lake County Expense Budget Comparison Report by Management Center

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Page : 1 of 2

Worksheet : 11241 Division of Trans - 11241  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	9,060,797	8,908,385	9,107,451	9,107,451	8,630,905	9,540,132
*51140 Overtime Salaries And Wages	850,369	539,370	863,768	863,768	714,666	867,570
51160 Holiday Pay	0	4,662	0	0	5,091	0
51180 Special Pay	8,511	4,050	8,745	8,745	3,930	0
51190 Judges Of Election	0	0	0	0	50	0
51210 Performance Appraisals	14,283	7,142	0	0	8,832	0
51220 Vacation payout	0	25,180	0	0	25,249	0
51230 Sick Payout	0	27,901	0	0	29,338	0
51240 Opt Out Premium	6,000	6,634	6,750	6,750	8,884	7,500
<b>Total Personnel Services :</b>	<b>9,939,960</b>	<b>9,523,324</b>	<b>9,986,714</b>	<b>9,986,714</b>	<b>9,426,945</b>	<b>10,415,202</b>
61010 Office Supplies	14,000	12,710	17,000	17,000	16,469	17,000
61020 Computer Supplies	14,808	18,529	15,000	15,000	8,379	12,100
61030 Books Manuals And Periodicals	4,000	2,321	4,000	4,000	1,380	4,000
61040 Operational Supplies	25,000	16,295	22,000	22,000	21,995	30,000
61060 Clothing And Uniforms	32,000	26,447	32,000	32,000	29,014	32,000
63010 Building, Grounds Maintenance Supplies	53,000	53,889	57,000	57,000	51,158	57,000
65040 Highway Maintenance and Supplies	35,000	46,996	35,000	35,000	33,131	45,000
65050 Engineering Supplies	6,000	328	6,000	6,000	2,955	6,000
65060 Sign And Safety Supplies	42,000	19,377	35,000	35,000	24,864	35,000
65070 Automotive Parts	710,000	546,593	730,000	730,000	718,179	730,000
65080 Shop Supplies	69,680	67,606	65,680	65,680	71,036	65,680
65090 Gasoline	1,485,000	1,482,203	1,368,400	1,368,400	1,333,378	1,424,000
65100 Diesel Fuel	472,500	398,391	438,750	438,750	406,384	445,500
65110 Lubricants	70,000	71,797	75,000	75,000	56,445	75,000
<b>Total Commodities :</b>	<b>3,032,988</b>	<b>2,763,482</b>	<b>2,900,830</b>	<b>2,900,830</b>	<b>2,774,767</b>	<b>2,978,280</b>
71150 Consultants	53,513	42,229	43,000	43,000	17,613	40,000
71220 Computer Services	91,235	87,610	99,460	100,675	78,675	105,165
71270 Email Archival	0	0	0	0	0	1,890
71330 Medical Fees	3,000	0	3,000	3,000	3,256	3,000
71430 Tuition Reimbursement	3,000	1,779	3,000	3,000	2,095	4,000
71450 Mileage Reimbursement	500	994	500	500	273	1,000
71500 Trips And Training	23,250	29,059	52,000	52,000	47,392	55,000
71810 Dues And Subscriptions	15,500	18,521	20,000	20,000	19,470	20,000
71840 Publications & Legal Notices	5,000	4,126	5,000	5,000	4,496	5,000
71910 Gas For Heating	95,739	46,786	85,739	85,739	57,914	75,000
71920 Electricity	158,837	129,931	162,400	162,400	151,634	106,350
71930 Water And Sewer Charges	8,000	9,654	8,000	8,000	7,368	8,000
71940 Telephone	50,000	35,365	50,000	50,000	36,175	50,000
71950 Cellular Phones	41,700	29,637	51,000	51,000	39,954	51,000
72210 Motor Vehicle Maintenance & Repairs	58,262	56,809	58,262	58,262	78,994	65,000
72240 Radio Equipment Maintenance & Repair	1,500	1,173	1,500	1,500	0	1,500
72250 Bldg & Grounds Maintenance & Repairs	95,000	82,532	95,000	95,000	80,828	99,200
72410 All Other Maintenance And Repairs	2,000	650	2,000	2,000	378	2,000
72530 Equipment Rental	9,000	7,305	9,000	9,000	8,783	9,000
72820 Postage	11,000	4,272	11,000	11,000	3,086	8,000
72830 Printing Services	15,000	14,164	15,000	15,000	7,981	26,500
73195 Indirect Cost Allocations	927,213	927,213	891,813	891,813	891,813	902,953
*74080 H/L/D Employee Benefits	1,727,880	1,717,319	1,803,950	1,803,950	1,736,658	1,938,237
*74100 Retirement Benefits/FICA	768,184	711,400	764,560	764,560	706,290	796,662

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11241 Division of Trans - 11241  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
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*74110 Retirement Benefits/IMRF	1,151,774	1,039,388	1,178,321	1,178,321	1,055,473	1,204,885
79940 Miscell Contractual Services	7,500	7,264	7,500	7,500	2,581	2,500
79950 All Other Miscellaneous	107,230	85,806	95,200	98,350	101,920	95,200
Total Contractuals :	5,430,817	5,090,986	5,516,205	5,520,570	5,141,100	5,677,042
81020 Right Of Way And Easements	5,000	129	5,000	5,000	1,166	5,000
82010 Buildings And Structures	73,000	66,759	142,350	150,043	162,526	70,600
83010 Motor Vehicles	202,000	175,301	229,000	229,000	207,170	22,000
*84010 Construction & Maintenance Equipment	645,170	532,835	668,850	668,850	625,995	1,015,500
*84030 Computer Equipment	67,900	60,213	71,000	77,218	82,298	72,825
84060 Furniture And Office Equipment	3,000	2,017	3,000	3,000	1,669	3,000
Total Capital Expenditures :	996,070	837,254	1,119,200	1,133,111	1,080,824	1,188,925
-----						
Total for Fund (214):	19,399,835	18,215,046	19,522,949	19,541,225	18,423,636	20,259,449
-----						
Grand Total:	19,399,835	18,215,046	19,522,949	19,541,225	18,423,636	20,259,449

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
12,055,031	11,493,613	10,658,226	Taxes	11,002,083
4,536	6,142	1,963	Miscellaneous	6,741
<b>12,059,567</b>	<b>11,499,755</b>	<b>10,660,189</b>	<b>Total Revenue</b>	<b>11,008,824</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
10,910,427	10,757,522	12,087,929	Contractuals	11,722,292
<b>10,910,427</b>	<b>10,757,522</b>	<b>12,087,929</b>	<b>Total Expenditures</b>	<b>11,722,292</b>

### Use of Cash

**713,468**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

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Worksheet : 11168 Rev-FICA Fund - 11168  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>202-FICA</b>						
41100 Property Taxes	11,760,727	11,467,465	10,658,226	10,658,226	10,622,059	10,990,583
41110 Prior Year Property Taxes	0	3,332	0	0	3,122	0
41120 TIF Districts Property Taxes	0	22,816	0	0	22,389	11,500
48010 Interest	1,533	4,012	1,963	1,963	7,703	4,741
49910 All Other Miscellaneous Revenue	0	2,130	0	0	2,569	2,000
4	11,762,260	11,499,755	10,660,189	10,660,189	10,657,842	11,008,824
Total for Fund (202):	11,762,260	11,499,755	10,660,189	10,660,189	10,657,842	11,008,824
Grand Total:	11,762,260	11,499,755	10,660,189	10,660,189	10,657,842	11,008,824

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11260 FICA Fund - 11260  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*79920 Transfers Other Funds	11,768,904	10,757,522	12,087,929	12,087,929	9,975,178	11,722,292
Total Contractuals :	11,768,904	10,757,522	12,087,929	12,087,929	9,975,178	11,722,292
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (202):	11,768,904	10,757,522	12,087,929	12,087,929	9,975,178	11,722,292
Grand Total:	11,768,904	10,757,522	12,087,929	12,087,929	9,975,178	11,722,292

# FY 2014 Budget Overview

## 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 have allowed the Department to maximize state and federal funding and reduce the need for increased property taxes, also due largely to a strong commitment for fee-for-services.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	739	741	762
<b>Part Time</b>	148	118	131

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
20,953,839	21,114,970	17,783,211	Taxes	19,428,402
140,900	148,436	1,735,681	Licenses & Permits	1,903,233
78,821	78,691	25,000	Fines and Forfeitures	25,000
38,188,014	35,853,999	42,021,425	Intergovernmental	37,669,864
4,849,560	5,267,931	3,393,820	Charges for Services	3,523,001
205,122	160,580	187,318	Miscellaneous	155,792
7,661,195	7,586,769	8,171,187	Transfers	8,380,214
<b>72,077,451</b>	<b>70,211,376</b>	<b>73,317,642</b>	<b>Total Revenue</b>	<b>71,085,506</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
41,417,270	40,665,761	44,793,335	Personal Services	44,323,805
2,169,349	2,206,512	2,584,489	Commodities	2,364,295
22,559,606	22,610,179	29,713,051	Contractuals	24,960,628
1,762,229	2,077,371	6,934,251	Capital Expenditures	960,662
<b>67,908,454</b>	<b>67,559,823</b>	<b>84,025,126</b>	<b>Total Expenditures</b>	<b>72,609,390</b>

### Use of Cash

**1,523,884**

### Significant Changes

The FY2014 budget includes grant revenue and expense projections for FY2014 as of July 2013. Several grant funded positions were added as a result of Williams Consent, SAMSHA Child Trauma grant, and Healthcare Foundation of Northern Lake County funding. An additional five positions were added to the Behavioral Health Division to support counseling programs and Meaningful Use requirements. Due to the impact of the Affordable Care Act, Medicaid revenue was increased by \$615,609.

## Lake County Health Department and Community Health Center Performance Measures

### Population Health Services

#### Rabies Prevention:

##### Number of Rabies Tags (Registrations)

Goal: 80,000 tags: To prevent the transmission of rabies from dogs and cats

YEAR	2009	2010	2011	2012	2011 vs. 2012
Number of Rabies Tags	72,370	71,476	72,006	75,554	4.7% increase

#### Infectious Disease Prevention:

##### Number of Reportable Cases

Goal: <600 reportable cases per year (i.e., pertussis, Lyme disease)

YEAR	2009	2010	2011	2012	2011 vs. 2012
Number of Reportable Cases	586	540	559	688	18.8% increase

### Primary Care Services

#### Clinical:

##### % of Prenatal patients served in the First Trimester

Percentage of pregnant women initiating prenatal care in the first trimester; 1,355 out of 1,812 new prenatal patients began prenatal care in the first trimester. Source: Prenatal Tracking system in NextGen

Goal: 90%

YEAR	2008	2009	2010	2011	2012
Audit Outcome	62%	70%	69%	75%	75%

### Financial

#### Medical Cost per Medical Visit

The baseline for the medical cost per medical visit measure was developed from a review of the annual rate of change in medical cost per medical visit over five years – from 2003 to 2007. The average rate of change for this period was 3.6%. From 2008-2012, the average rate of change decreased to 3.2%. LCHD/CHC will focus on increasing productivity and efficiencies to continue to lower the average rate of increase.

### **Lake County Health Department and Community Health Center**

#### **Medical Cost per Visit by Year**

Year	2012	2011	2010	2009	2008	% Change 2008-2009	% Change 2009-2010	% Change 2010-2011	% Change 2011-2012	Average rate of change 2008-2012
Medical Costs per Medical Encounter	\$154	\$136	\$135	\$142	\$137	3.6%	-4.9%	0.7%	13.2%	3.2%

Source: UDS 2008-2012

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

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Worksheet : 11159 Rev-Health Dept - 11159  
 Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
 Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

210-Health Department							
Fund-Account Description	Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved	2014
41100 Property Taxes	21,226,677	21,068,133	17,763,711	17,763,711	17,622,960	19,408,902	
41110 Prior Year Property Taxes	3,000	5,862	3,000	3,000	5,486	3,000	
41120 TIF Districts Property Taxes	16,000	40,975	16,500	16,500	41,134	16,500	
42100 ISD Pumpers Contractors License	18,000	18,367	18,540	18,540	16,916	17,115	
42101 Swimming Facilities License	0	0	0	0	72,550	73,600	
42105 Well and Septic Permits	0	0	217,215	217,215	212,703	219,807	
42110 Well Water Permit Fees	109,000	130,069	0	0	0	0	
42115 Food Permits	0	0	1,499,926	1,499,926	1,575,177	1,592,711	
43010 Water Analysis	40,879	47,073	0	0	0	0	
43090 Rabies Fines And Penalties	25,000	31,618	25,000	25,000	28,116	25,000	
45060 Lakes Management Fees	44,500	39,086	0	0	0	0	
45155 Ecological Services	0	0	34,500	34,500	36,980	29,500	
45160 Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	115,000	
45165 Revenue from DHS fee for services	338,400	380,804	363,400	363,400	303,639	363,400	
45170 Community Health Center	2,687,314	2,664,142	2,652,314	3,470,771	2,390,406	2,652,314	
45190 Federal Bureau Prisons	15,000	21,401	15,000	15,000	10,207	12,000	
45210 Kid Care Reimbursable	184,000	112,084	184,000	184,000	4,200	0	
45220 Lakes Management Initiative	0	7,322	0	0	0	0	
45230 Medicare - FQHC Reimbursement	571,681	1,012,938	655,340	655,340	628,932	598,034	
* 45250 Illinois Public Aid	5,388,791	2,960,218	4,495,561	6,263,708	6,878,982	4,445,584	
45253 Medicaid MCO PMPM	0	660,332	504,000	603,180	713,183	573,100	
45254 DMH Medicaid	2,132,013	1,704,989	1,485,267	1,819,758	1,483,751	1,776,260	
45255 Illinois Department of Public Health	2,720,513	2,613,193	2,328,902	3,386,883	2,177,950	2,919,765	
45260 Medicare B	172,184	162,472	151,896	165,577	235,675	217,943	
45285 Managed Care - Medical	164,429	941,875	611,995	776,424	1,048,756	1,107,320	
45286 Managed Care - Dental	0	95,958	45,375	45,375	52,367	102,264	
45300 Grants - Department of Children & Family Services	58,600	47,842	58,600	58,600	29,167	154,748	
45310 Grants Department of Human Services	8,886,075	8,438,971	8,300,820	9,029,885	8,131,783	8,440,795	
45320 FQHC Illinois Department of Public Aid Reimbursement	9,649,936	8,057,032	8,455,602	8,455,602	5,828,921	8,376,549	
45330 Grants - Other	191,642	178,237	97,000	229,623	164,433	99,000	
45331 Grants - Municipal	492,624	460,562	444,662	444,662	333,140	422,429	
45333 Grants - State	72,123	146,639	125,495	125,495	70,715	131,428	
45334 Grants - Federal	1,678,634	944,910	1,043,195	1,508,390	927,208	1,029,762	
45335 Grants - Nonprofit	1,355,100	1,198,785	1,112,116	1,362,755	1,667,540	1,214,546	
45336 Revenue from DMH contract	527,575	319,485	309,355	346,575	175,639	257,201	
45337 Revenue from DASA contract	2,281,803	2,217,947	2,167,791	2,167,791	1,163,203	2,237,791	
45340 Other Federal Funds	387,696	323,172	365,736	365,736	132,812	365,736	
45350 Other State Funds	21,895	22,253	21,895	21,895	13,542	21,895	
45370 Revenue From Counties	5,500	6,350	5,500	5,500	6,750	5,500	
46010 Fees	178,000	235,317	160,000	160,000	164,876	140,000	
46420 Copy Charges	26,500	44,081	26,500	26,500	39,156	35,650	
46980 Dental Fees	585,427	708,792	674,029	674,029	694,397	674,029	
46985 Water Analysis Fee	0	0	60,525	60,525	64,588	60,264	
46990 Dental Reimbursement	13,910	36,416	13,367	13,367	35,545	36,000	
47050 Insurance Reimbursement	149,897	257,046	182,263	182,263	202,581	180,263	
47060 Food Service Fees	1,454,523	1,472,020	0	0	0	0	
47080 Well & Septic Fees	1,700	7,887	118,450	118,450	155,785	163,172	
47090 Individual Septic Disposal	181,673	251,553	0	0	0	0	
47100 Rabies Control Fees Environment	1,350,000	1,410,563	1,336,000	1,336,000	1,286,577	1,410,563	
47170 Medical Reimbursements	13,917	51,441	12,183	15,986	31,026	12,183	
47180 Medical Fees	766,261	792,815	806,700	806,700	795,310	810,877	
48010 Interest	67,649	67,899	55,608	55,608	80,845	66,192	
48150 Donations	106,030	72,310	63,570	106,710	77,448	64,600	
48320 Proceeds From Sale Of Assets	22,000	20,371	25,000	25,000	46,715	25,000	
49910 All Other Miscellaneous Revenue	46,638	122,115	18,200	20,521	59,396	15,398	
* 49920 Transfers From Other Funds	7,580,362	7,464,654	8,150,666	8,150,666	7,423,749	8,364,816	
49999 Over Short	0	0	0	0	-251	0	

# Lake County Revenue Budget Comparison

## Report by Management Center

For Budget Years 2012 2013 2014

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Worksheet : 11159 Rev-Health Dept - 11159  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

210-Health Department

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
4	74,126,071	70,211,376	67,397,270	73,317,642	65,457,666	71,085,506
Total for Fund (210):	74,126,071	70,211,376	67,397,270	73,317,642	65,457,666	71,085,506
Grand Total:	74,126,071	70,211,376	67,397,270	73,317,642	65,457,666	71,085,506

# Lake County Expense Budget Comparison Report

## by Management Center

Date : 16-Jan-2014 04:12 PM  
Page : 1 of 3

Worksheet : 11277 Health Department - 11277  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	37,573,883	33,994,168	37,771,325	38,810,841	34,744,614	38,383,015
51120 Part Time Salaries And Wages	4,813,043	5,500,124	4,045,516	4,163,559	5,454,678	4,177,552
51130 Payroll Accrual Year End	0	274,482	0	0	-1,534,785	0
51135 Payroll Contingency	0	0	0	0	0	75,432
51140 Overtime Salaries And Wages	328,076	286,270	261,819	261,819	292,276	279,263
51160 Holiday Pay	0	7,828	0	0	10,612	0
51180 Special Pay	324,701	234,189	266,265	266,265	240,727	270,694
51200 Permanent Part Time Salary And Wages	1,552,038	0	1,223,443	1,261,693	0	1,115,644
51210 Performance Appraisals	17,612	33,413	0	0	29,791	0
51220 Vacation payout	11,000	171,037	10,585	10,585	117,708	5,700
51230 Sick Payout	0	82,848	0	0	72,458	0
51240 Opt Out Premium	15,024	81,402	18,573	18,573	80,998	16,505
51250 Wellness Initiative	1,500	0	0	0	0	0
Total Personnel Services :	44,636,877	40,665,761	43,597,526	44,793,335	39,509,077	44,323,805
*61010 Office Supplies	307,434	186,416	246,724	280,307	162,339	214,504
61020 Computer Supplies	24,800	23,004	4,150	13,600	17,824	10,100
61030 Books Manuals And Periodicals	60,500	49,787	55,469	83,222	48,478	68,459
61040 Operational Supplies	335,753	330,414	255,033	307,129	363,370	327,346
61060 Clothing And Uniforms	10,550	7,317	7,850	7,850	9,071	8,000
61070 Craft & Recreational Supplies	12,350	7,496	9,450	9,450	6,099	8,700
61080 Food and Provisions	322,286	251,365	286,949	290,651	256,246	299,005
61090 Printing and Photographic Supplies	100	0	300	300	475	200
61100 Communication Supplies	0	736	0	0	401	0
62010 Medical Supplies	314,054	275,832	255,673	301,030	271,381	321,760
62020 Dental Supplies	283,000	216,041	206,970	206,970	155,168	121,500
62040 Drugs And Medicines	519,410	368,082	520,320	536,486	368,372	490,115
63010 Building, Grounds Maintenance Supplies	96,000	86,847	92,534	92,534	95,942	100,000
63030 Linen And Bedding	1,650	826	1,550	1,550	1,044	1,550
63040 Housekeeping Supplies	64,150	53,463	65,690	65,690	52,676	71,690
65010 Chemical Supplies	0	0	0	0	1,771	0
65020 Laboratory Supplies	139,595	137,503	123,350	123,350	79,667	125,370
65060 Sign And Safety Supplies	1,100	5,035	1,600	1,600	6,090	3,600
65090 Gasoline	198,095	147,741	183,300	202,770	152,507	148,896
65130 Small Tools	7,200	7,062	12,000	12,000	12,000	7,500
65140 Electrical Parts	17,600	21,544	18,000	18,000	10,195	14,000
65150 Plumbing Supplies	9,000	21,350	16,000	16,000	7,385	13,000
65160 Paints, Solvents and Related Supplies	28,000	6,128	14,000	14,000	4,341	9,000
65180 Miscellaneous Commodities	3,300	2,523	0	0	319	0
Total Commodities :	2,755,927	2,206,512	2,376,912	2,584,489	2,083,161	2,364,295
71110 Auditing And Accounting	20,000	6,869	20,000	20,000	35,191	25,000
71120 Interpreters	38,510	40,037	39,020	39,020	45,625	43,820
71125 Staffing Services Fee	0	0	0	0	54,155	0
*71150 Consultants	1,395,365	468,458	226,125	2,226,137	1,455,018	649,665
71180 Architectural Services	15,000	7,659	40,000	40,000	35,656	40,000
71220 Computer Services	249,415	189,960	221,315	639,024	513,611	231,629
71230 Software Maintenance	516,344	446,456	446,453	663,549	396,859	122,456
71260 Application Hosting	0	0	0	420,000	180,000	36,252
71270 Email Archival	0	0	0	0	0	7,875
71310 Laboratory Fees	728,816	736,336	755,801	755,801	593,510	750,008

# Lake County Expense Budget Comparison Report

## by Management Center

Date : 16-Jan-2014 04:12 PM  
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Worksheet : 11277 Health Department - 11277  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
71330 Medical Fees	826,220	547,729	549,625	614,264	372,453	560,768
71340 Dental Fees	7,500	1,945	14,500	22,000	0	57,380
71350 Radiological Fees	372,500	460,600	280,875	314,875	427,547	356,247
71360 Pharmacy Fees	243,645	190,215	222,711	235,561	172,752	203,788
71430 Tuition Reimbursement	40,000	16,498	35,000	35,000	20,104	35,000
71440 Stipend	16,000	14,250	15,500	15,500	19,150	15,500
71450 Mileage Reimbursement	210,679	165,272	176,939	190,784	165,173	178,334
71470 Employee Relations	5,411	4,352	7,425	7,425	3,566	2,100
71490 Employment Ads-Help Wanted	26,000	9,082	20,000	20,000	10,172	20,000
71500 Trips And Training	255,559	188,386	231,573	259,049	184,372	290,414
71610 Pest Control	3,100	3,263	4,500	4,500	4,475	7,225
71620 Laundry And Cleaning	569,850	613,458	582,293	582,293	544,436	479,276
71630 Garbage Disposal	30,000	28,195	30,000	30,000	36,627	25,000
71640 Bio Hazard Waste Disposal	16,250	18,429	15,250	15,250	15,605	15,250
71650 Security Services	232,357	261,339	327,649	327,649	289,286	338,264
71810 Dues And Subscriptions	72,022	81,744	74,506	74,506	91,392	116,167
71820 Dues	28,650	29,932	22,950	22,950	14,400	22,950
71840 Publications & Legal Notices	400	354	400	400	966	300
71850 Advertising	29,546	9,175	22,970	109,414	101,092	37,842
71910 Gas For Heating	167,583	85,453	136,800	136,800	108,939	121,800
71920 Electricity	418,076	323,573	424,000	424,000	299,223	389,000
71930 Water And Sewer Charges	35,833	26,922	35,700	35,700	38,993	30,700
71940 Telephone	98,294	119,499	119,713	126,154	135,787	118,818
*71950 Cellular Phones	150,637	108,877	149,810	169,148	129,438	150,221
71960 Data/Telecommunications	4,255	0	0	5,236	0	0
71970 Courier Services	14,425	6,386	10,745	11,010	8,032	10,330
72140 Unemployment Compensation	0	0	0	86	0	0
72210 Motor Vehicle Maintenance & Repairs	100,000	68,116	100,000	100,000	69,926	100,000
72220 Elevator Maintenance & Repairs	10,000	10,660	11,220	11,220	5,816	18,700
72230 Boat Maintenance And Repairs	1,000	762	1,000	1,000	0	1,000
72240 Radio Equipment Maintenance & Repair	0	0	0	0	250	0
72250 Bldg & Grounds Maintenance & Repairs	153,800	134,035	139,800	139,800	164,384	193,350
72260 Office Equip Maintenance And Repairs	23,176	17,816	16,600	16,600	12,643	15,900
72280 Equipment Maintenance	63,778	22,059	61,982	61,982	41,163	62,105
72510 Building Rentals	631,386	400,143	503,441	513,891	389,057	473,540
72530 Equipment Rental	207,927	234,642	293,003	294,353	311,645	335,299
72540 Vehicle Leases	113,893	52,332	63,583	99,533	68,178	93,749
72560 All Other Rentals	49,140	39,795	52,370	52,770	31,488	52,820
72610 Transportation/Participants	14,200	6,392	11,950	11,950	11,554	11,660
72680 Client Tuition	1,000	360	0	0	0	0
72820 Postage	139,220	117,562	167,375	169,234	121,640	124,184
72830 Printing Services	166,027	122,226	156,656	160,290	98,159	129,617
72840 Temporary Employment Services	152,178	236,832	10,000	10,000	196,417	10,000
72850 Contract Physicians	237,115	141,777	153,805	223,645	108,982	157,405
72870 Contract Providers - Other	389,047	256,902	391,211	436,461	232,591	205,257
73140 Call Takers	0	0	0	0	0	12,000
*74080 H/L/D Employee Benefits	8,849,600	7,950,064	8,867,394	9,083,804	7,990,173	9,014,938
*74100 Retirement Benefits/FICA	3,383,495	2,803,535	3,336,609	3,425,622	2,929,494	3,341,254
*74110 Retirement Benefits/IMRF	4,816,771	4,321,790	4,814,057	4,939,349	3,984,938	4,822,560
79940 Miscell Contractual Services	734,124	460,580	571,701	1,324,140	596,121	252,643
79950 All Other Miscellaneous	7,476	1,096	25,334	44,322	5,475	43,268

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11277 Health Department - 11277  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
<hr/>						
Total Contractuals :	27,082,595	22,610,179	25,009,239	29,713,051	23,873,699	24,960,628
81010 Land Purchased	0	469,082	0	0	0	0
82010 Buildings And Structures	5,204,770	453,754	0	4,240,728	1,656,465	0
82020 Building Improvements	856,029	411,415	250,000	1,260,000	2,581,779	254,367
83010 Motor Vehicles	36,000	22,474	191,324	191,324	201,870	284,543
84020 Radios & Electronic Equipment	17,000	10,070	9,000	149,793	147,342	3,000
84030 Computer Equipment	1,066,017	391,518	286,661	467,972	347,441	340,400
84040 Computer System Software	1,781,936	26,435	10,000	536,442	115,400	10,000
84050 Laboratory Equipment	5,000	6,459	5,000	13,000	0	5,000
84060 Furniture And Office Equipment	41,270	39,651	16,727	37,912	28,575	10,046
85020 Roads & Road Constr & Maintenance	0	0	0	0	621	0
85070 All Other Capital Outlay	76,964	246,513	35,080	37,080	201,315	53,306
<hr/>						
Total Capital Expenditures :	9,084,986	2,077,371	803,792	6,934,251	5,280,808	960,662
Total Debt :	0	0	0	0	0	0
<hr/>						
Total for Fund (210):	83,560,385	67,559,823	71,787,469	84,025,126	70,746,745	72,609,390
<hr/>						
Grand Total:	83,560,385	67,559,823	71,787,469	84,025,126	70,746,745	72,609,390

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	72	72	67
<b>Part Time</b>	6	6	4

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,296,366	2,672,423	2,791,440	Taxes	3,042,548
2,133,092	2,559,337	1,847,066	Intergovernmental	1,647,046
7,430	10,954	10,000	Charges for Services	9,000
63,450	77,122	61,566	Miscellaneous	62,615
1,420,346	1,218,231	1,264,570	Transfers	1,298,935
<b>5,920,684</b>	<b>6,538,067</b>	<b>5,974,642</b>	<b>Total Revenue</b>	<b>6,060,144</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
3,427,224	3,631,829	3,895,466	Personal Services	4,005,081
135,466	140,786	144,900	Commodities	155,900
1,841,847	1,887,283	2,055,565	Contractuals	2,079,941
0	18,398	5,200	Capital Expenditures	52,200
<b>5,404,537</b>	<b>5,678,296</b>	<b>6,101,131</b>	<b>Total Expenditures</b>	<b>6,293,122</b>

### Use of Cash

**232,978**

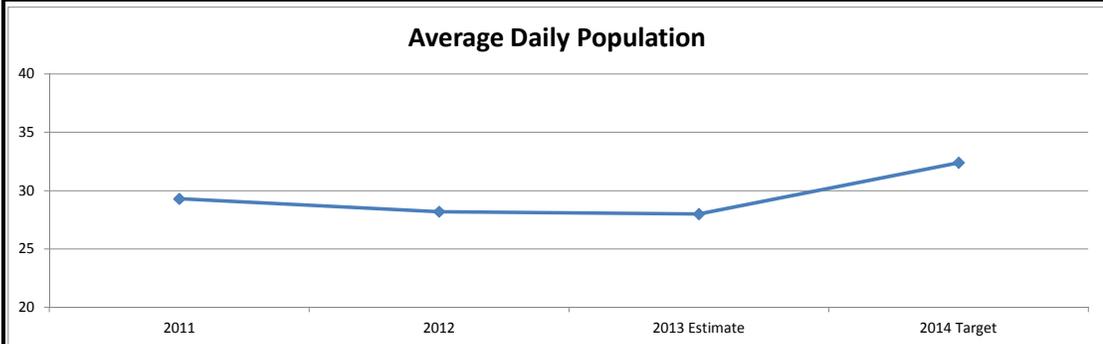
### Significant Changes

The FY2014 budget includes capital funding for furniture replacement. Funding has been provided for increased shift differential pay. Five full time positions and two part time positions have been eliminated. These positions were previously unfunded.

## Juvenile Secure Detention

Program Purpose: Provide Detention Services

Program Goal: Provide Detention Services for an Estimated Population Increase due to Legislation Change.



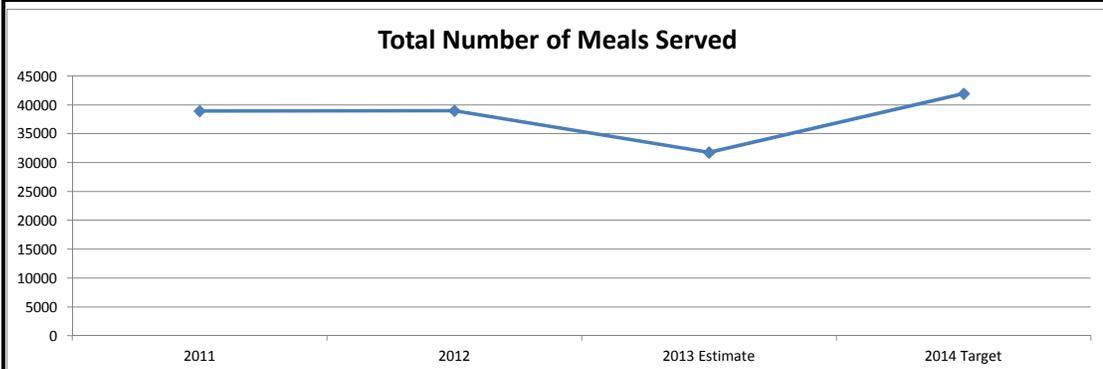
### Performance Snapshot...

The average daily population in the Detention Center is projected to increase due to Public Act 98-0061 which raises the age of Juveniles from 17 to 18 years old. It is anticipated that this will impact a number of budget line items including, but not limited to: food cost, operational supplies, medical care, etc.

## Juvenile Secure Detention

Program Purpose: Provide Meals to Juveniles in Detention

Program Goal: Provide Meals for an Estimated Population Increase due to Legislation Change.



### Performance Snapshot...

Meals served in the Hulse Detention Center are expected to increase due to the Public Act 98-0061 which raises the age of juveniles from 17 to 18. It is anticipated that at least 10,000 more meals will need to be provided. Rising food costs will also need to be factored into our budget requests. **Note:** The Average Daily Population of the Detention Center does not include the FACE-IT residential treatment program, but the number of meals served is based on including their average numbers over the past three years into that count. Numbers in both FACE-IT and the detention center were down markedly this year, which is an anomaly for both programs compared to years past.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 12:11 PM  
Page : 1 of 1

Worksheet : 11134 Rev-Hulse Det Center - 11134  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>216-Hulse Detention Center</b>						
41100 Property Taxes	2,581,623	2,666,852	2,791,440	2,791,440	2,896,925	3,039,948
41110 Prior Year Property Taxes	0	665	0	0	556	0
41120 TIF Districts Property Taxes	0	4,906	0	0	5,207	2,600
* 45280 Salary Reimbursement	1,304,080	1,977,384	1,277,066	1,277,066	260,691	1,089,046
45400 Revenue From Other Government Bodies	660,553	581,953	570,000	570,000	370,390	558,000
46640 Face It Fees	2,500	3,815	2,500	2,500	1,101	2,000
46850 All Other Charges For Services	5,000	7,139	7,500	7,500	2,450	7,000
48010 Interest	1,079	2,004	1,566	1,566	3,275	2,615
48320 Proceeds From Sale Of Assets	0	0	0	0	4,465	0
49910 All Other Miscellaneous Revenue	60,000	75,118	60,000	60,000	54,283	60,000
* 49920 Transfers From Other Funds	1,237,051	1,218,231	1,264,570	1,264,570	1,223,398	1,298,935
4	5,851,886	6,538,067	5,974,642	5,974,642	4,822,741	6,060,144
Total for Fund (216):	5,851,886	6,538,067	5,974,642	5,974,642	4,822,741	6,060,144
Grand Total:	5,851,886	6,538,067	5,974,642	5,974,642	4,822,741	6,060,144

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:12 PM  
Page : 1 of 2

Worksheet : 11231 Hulse Det Center - 11231  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	3,552,666	3,474,840	3,779,424	3,754,424	3,428,346	3,815,007
*51120 Part Time Salaries And Wages	67,472	69,203	67,226	67,226	67,877	69,601
*51140 Overtime Salaries And Wages	20,500	36,703	25,688	25,688	15,403	26,741
51160 Holiday Pay	0	1,554	0	0	988	0
*51180 Special Pay	41,000	40,199	42,128	42,128	35,929	87,732
51220 Vacation payout	0	3,734	0	0	23,597	0
51230 Sick Payout	0	0	0	0	18,779	0
51240 Opt Out Premium	4,500	5,596	6,000	6,000	6,000	6,000
Total Personnel Services :	3,686,138	3,631,829	3,920,466	3,895,466	3,596,919	4,005,081
61010 Office Supplies	4,000	1,976	3,500	3,500	2,314	2,200
61020 Computer Supplies	800	91	800	800	653	800
61030 Books Manuals And Periodicals	1,000	95	500	500	0	300
61040 Operational Supplies	13,300	11,855	14,000	14,000	12,257	15,500
61060 Clothing And Uniforms	6,200	5,194	7,000	7,000	961	7,000
61070 Craft & Recreational Supplies	1,500	1,692	1,000	1,000	609	1,000
61080 Food and Provisions	129,000	116,825	115,000	115,000	98,958	126,000
63030 Linen And Bedding	1,000	333	600	600	0	600
65090 Gasoline	1,320	2,725	2,500	2,500	1,223	2,500
Total Commodities :	158,120	140,786	144,900	144,900	116,975	155,900
71220 Computer Services	12,500	13,110	12,500	12,500	12,500	12,500
71230 Software Maintenance	0	0	1,025	1,025	0	1,220
71270 Email Archival	0	0	0	0	0	1,800
71330 Medical Fees	233,475	232,671	238,240	263,240	248,688	246,900
71430 Tuition Reimbursement	9,500	10,000	5,000	5,000	10,372	7,000
71450 Mileage Reimbursement	700	19	400	400	59	400
71500 Trips And Training	6,000	2,072	6,100	6,100	5,402	6,100
71620 Laundry And Cleaning	31,700	32,512	28,800	28,800	26,691	33,000
71810 Dues And Subscriptions	1,800	1,740	1,450	1,450	675	1,850
71950 Cellular Phones	2,400	1,413	1,800	1,800	1,374	1,800
72210 Motor Vehicle Maintenance & Repairs	2,500	2,638	1,000	1,000	190	1,000
72260 Office Equip Maintenance And Repairs	500	141	500	500	315	500
72530 Equipment Rental	10,400	9,971	15,050	15,050	15,210	12,500
72820 Postage	500	402	500	500	273	500
73195 Indirect Cost Allocations	176,162	176,162	201,152	201,152	201,152	208,315
*74080 H/L/D Employee Benefits	816,932	728,874	758,184	758,184	745,653	769,579
*74100 Retirement Benefits/FICA	285,556	268,663	291,441	291,441	266,168	306,389
*74110 Retirement Benefits/IMRF	428,147	402,168	462,223	462,223	409,467	463,388
79940 Miscell Contractual Services	5,500	4,727	5,200	5,200	3,590	5,200
Total Contractuals :	2,024,272	1,887,283	2,030,565	2,055,565	1,947,779	2,079,941
84040 Computer System Software	0	7,985	0	0	0	2,000
84060 Furniture And Office Equipment	6,000	0	0	0	0	42,200
84100 Miscellaneous Equipment	13,800	10,413	5,200	5,200	3,341	8,000
Total Capital Expenditures :	19,800	18,398	5,200	5,200	3,341	52,200
Total for Fund (216) :	5,888,330	5,678,296	6,101,131	6,101,131	5,665,014	6,293,122

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:12 PM  
Page : 2 of 2

Worksheet : 11231 Hulse Det Center - 11231  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Grand Total:	5,888,330	5,678,296	6,101,131	6,101,131	5,665,014	6,293,122

# FY 2014 Budget Overview

## IMRF

### Department Purpose

The Illinois Municipal Retirement Fund (I.M.R.F.) is a separate property tax levy that provides the Lake County's share for employees' pension program. The FY2014 rates for the employer are 11.57% for regular members, and 26.22% for Sheriff's law enforcement members.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
18,656,746	18,442,548	17,763,711	Taxes	18,724,875
3,814	5,306	1,379	Miscellaneous	2,807
<b>18,660,560</b>	<b>18,447,854</b>	<b>17,765,090</b>	<b>Total Revenue</b>	<b>18,727,682</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
18,540,559	18,262,773	19,937,151	Contractuals	19,881,829
<b>18,540,559</b>	<b>18,262,773</b>	<b>19,937,151</b>	<b>Total Expenditures</b>	<b>19,881,829</b>

### Use of Cash

**1,154,147**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 12:03 PM  
Page : 1 of 1

Worksheet : 11169 Rev-IMRF Fund - 11169  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

204-IMRF

41100 Property Taxes	18,931,901	18,401,281	17,763,711	17,763,711	17,622,962	18,707,375
41110 Prior Year Property Taxes	0	5,198	0	0	4,629	0
41120 TIF Districts Property Taxes	0	36,069	0	0	35,927	17,500
48010 Interest	3,076	3,531	1,379	1,379	4,524	1,357
49910 All Other Miscellaneous Revenue	0	1,775	0	0	1,706	1,450
4	18,934,977	18,447,854	17,765,090	17,765,090	17,669,748	18,727,682

Total for Fund (204): 18,934,977 18,447,854 17,765,090 17,765,090 17,669,748 18,727,682

Grand Total: 18,934,977 18,447,854 17,765,090 17,765,090 17,669,748 18,727,682

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:03 PM  
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Worksheet : 11261 IMRF Fund - 11261  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
<hr style="border-top: 1px dashed black;"/>						
*79920 Transfers Other Funds	19,060,641	18,262,773	19,937,151	19,937,151	18,089,310	19,881,829
Total Contractuals :	19,060,641	18,262,773	19,937,151	19,937,151	18,089,310	19,881,829
Total for Fund (204):	19,060,641	18,262,773	19,937,151	19,937,151	18,089,310	19,881,829
<hr style="border-top: 1px dashed black;"/>						
Grand Total:	19,060,641	18,262,773	19,937,151	19,937,151	18,089,310	19,881,829

## FY 2014 Budget Overview

# 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 2012	Budget 2013	Budget 2014
Full Time	7	6	6
Part Time	1	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
6,030,063	7,215,369	4,821,579	Taxes	5,385,370
61,089	39,785	60,271	Intergovernmental	62,147
0	-663	0	Charges for Services	0
950,499	770,749	703,465	Miscellaneous	698,972
80,398	93,278	70,107	Transfers	62,431
<b>7,122,049</b>	<b>8,118,518</b>	<b>5,655,422</b>	<b>Total Revenue</b>	<b>6,208,920</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
420,903	439,164	360,633	Personal Services	324,820
14,294	10,401	21,281	Commodities	21,281
6,343,827	6,974,515	6,756,023	Contractuals	6,329,263
1,220	3,028	2,495	Capital Expenditures	2,241
<b>6,780,244</b>	<b>7,427,108</b>	<b>7,140,432</b>	<b>Total Expenditures</b>	<b>6,677,605</b>

### Use of Cash

**468,685**

### Significant Changes

The FY2014 budget reflects the reallocation of the Training Specialists time between Risk and HR. Funding was provided for a FMLA/LOA tracking module.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:52 AM  
Page : 1 of 1

Worksheet : 11172 Rev-Liab Ins Fund - 11172  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

206-Liability Insurance and Risk Fund

41100 Property Taxes	7,458,022	7,200,501	4,821,579	4,821,579	4,828,209	5,378,370
41110 Prior Year Property Taxes	0	1,758	0	0	1,783	0
41120 TIF Districts Property Taxes	0	13,110	0	0	14,058	7,000
45380 Revenue From Municipalities	62,316	39,785	60,271	60,271	17,296	62,147
46570 Planning Studies	0	-663	0	0	0	0
48010 Interest	61,136	68,010	63,919	63,919	73,455	60,786
48190 LIA Recovery	100,000	114,187	75,000	75,000	150,662	130,000
48200 Unemployment Insurance	47,803	53,140	31,860	31,860	22,116	16,269
48210 Workman Comp-Liability	533,785	527,380	532,686	532,686	540,288	491,917
48320 Proceeds From Sale Of Assets	0	8,032	0	0	2,565	0
* 49920 Transfers From Other Funds	91,609	93,278	70,107	70,107	66,442	62,431
4	8,354,671	8,118,518	5,655,422	5,655,422	5,716,874	6,208,920
Total for Fund (206) :	8,354,671	8,118,518	5,655,422	5,655,422	5,716,874	6,208,920
Grand Total:	8,354,671	8,118,518	5,655,422	5,655,422	5,716,874	6,208,920

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:52 AM  
Page : 1 of 1

Worksheet : 11264 Liability Ins Fund - 11264  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	389,401	385,508	356,092	356,092	334,249	321,735
51120 Part Time Salaries And Wages	46,762	32,816	0	0	0	0
*51140 Overtime Salaries And Wages	0	758	1,541	1,541	589	1,585
51150 Sick Pay Reimbursement	0	3,474	0	0	0	0
51220 Vacation payout	0	8,861	0	0	4,845	0
51230 Sick Payout	0	4,747	0	0	5,108	0
51240 Opt Out Premium	3,000	3,000	3,000	3,000	1,500	1,500
Total Personnel Services :	439,163	439,164	360,633	360,633	346,291	324,820
61010 Office Supplies	1,400	1,266	1,400	1,400	974	1,400
61040 Operational Supplies	4,881	293	4,881	4,881	1,265	4,881
62010 Medical Supplies	10,000	6,897	10,000	10,000	10,103	10,000
65060 Sign And Safety Supplies	5,000	1,945	5,000	5,000	4,779	5,000
Total Commodities :	21,281	10,401	21,281	21,281	17,121	21,281
71110 Auditing And Accounting	10,000	15,000	15,000	15,000	15,450	15,450
*71150 Consultants	40,000	50,243	40,000	40,000	128,223	84,000
71420 Employee Physicals	109,688	123,333	255,059	255,059	331,531	255,059
71450 Mileage Reimbursement	2,500	921	2,500	2,500	1,652	2,500
71500 Trips And Training	6,600	6,299	11,400	11,400	9,028	11,400
71530 Programs and Services	60,669	52,003	66,000	66,000	66,454	66,000
71640 Bio Hazard Waste Disposal	8,000	5,186	8,000	8,000	17,814	8,000
71810 Dues And Subscriptions	6,000	2,500	6,000	6,000	2,817	3,000
71950 Cellular Phones	5,600	2,144	3,200	3,200	2,047	1,350
71955 Cell Phone Allowance	0	280	0	0	1,240	960
71970 Courier Services	35,000	32,537	35,000	35,000	46,551	35,000
72120 Fidelity And Surety Bonds	9,000	1,560	2,000	2,000	2,940	2,000
72140 Unemployment Compensation	438,554	551,212	700,000	700,000	77,620	350,000
72160 Risk Premiums And Brokers Fees	1,616,039	1,805,860	1,421,087	1,405,087	1,357,226	1,563,196
*72180 Insurance Claims	5,656,000	3,977,789	3,963,054	3,963,054	3,000,200	3,713,054
72190 Legal Exp/Costs/Liab Claims	25,000	15,499	25,000	25,000	43,615	25,000
72210 Motor Vehicle Maintenance & Repairs	1,350	0	0	0	0	0
72530 Equipment Rental	3,000	2,888	3,000	3,000	0	3,000
72840 Temporary Employment Services	3,000	0	3,000	3,000	0	0
73195 Indirect Cost Allocations	158,124	158,124	57,014	57,014	57,014	60,377
*74080 H/L/D Employee Benefits	82,126	73,034	62,101	78,101	75,597	59,986
*74100 Retirement Benefits/FICA	36,653	37,389	27,589	27,589	25,504	24,849
*74110 Retirement Benefits/IMRF	54,956	58,383	42,519	42,519	38,980	37,582
79950 All Other Miscellaneous	7,500	2,331	7,500	7,500	8,963	7,500
Total Contractuals :	8,375,359	6,974,515	6,756,023	6,756,023	5,310,466	6,329,263
84030 Computer Equipment	3,464	3,028	2,495	2,495	1,701	2,241
Total Capital Expenditures :	3,464	3,028	2,495	2,495	1,701	2,241
Total for Fund (206) :	8,839,267	7,427,108	7,140,432	7,140,432	5,675,579	6,677,605
Grand Total :	8,839,267	7,427,108	7,140,432	7,140,432	5,675,579	6,677,605

# FY 2014 Budget Overview

## 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 2013-2018 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
8,324,248	8,552,734	8,547,951	Taxes	8,184,477
1,234,664	883,538	941,100	Intergovernmental	0
36,442	32,106	33,794	Miscellaneous	36,667
<b>9,595,354</b>	<b>9,468,378</b>	<b>9,522,845</b>	<b>Total Revenue</b>	<b>8,221,144</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
117,893	32,847	154,600	Contractuals	129,200
9,416,679	6,614,567	23,827,200	Capital Expenditures	8,493,532
<b>9,534,572</b>	<b>6,647,414</b>	<b>23,981,800</b>	<b>Total Expenditures</b>	<b>8,622,732</b>

### Use of Cash

**401,588**

### Significant Changes

In accordance with our capital improvement budget policies, the construction projects budgeted in this fund only includes expenditures covered by FY2014 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 2012 2013 2014

Date : 09-Jan-2014 11:43 AM  
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Worksheet : 11146 Rev-Matching Tax - 11146  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

234-Matching Tax

41100 Property Taxes	8,318,563	8,533,927	8,547,951	8,547,951	8,449,365	8,184,477
41110 Prior Year Property Taxes	0	2,339	0	0	2,194	0
41120 TIF Districts Property Taxes	0	16,468	0	0	16,662	0
45400 Revenue From Other Government Bodies	1,632,400	883,538	0	941,100	566,942	0
48010 Interest	157,200	32,106	33,794	33,794	45,324	36,667
4	10,108,163	9,468,378	8,581,745	9,522,845	9,080,487	8,221,144

Total for Fund (234): 10,108,163 9,468,378 8,581,745 9,522,845 9,080,487 8,221,144

Grand Total: 10,108,163 9,468,378 8,581,745 9,522,845 9,080,487 8,221,144

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:44 AM  
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Worksheet : 11243 Matching Tax - 11243  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Commodities :	0	0	0	0	0	0
71150 Consultants	155,700	32,847	126,700	154,600	118,291	129,200
Total Contractuals :	155,700	32,847	126,700	154,600	118,291	129,200
85020 Roads & Road Constr & Maintenance	21,994,500	6,614,567	8,481,925	23,827,200	10,769,405	8,493,532
Total Capital Expenditures :	21,994,500	6,614,567	8,481,925	23,827,200	10,769,405	8,493,532
Total for Fund (234):	22,150,200	6,647,414	8,608,625	23,981,800	10,887,696	8,622,732
Grand Total:	22,150,200	6,647,414	8,608,625	23,981,800	10,887,696	8,622,732

# FY 2014 Budget Overview

## 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 storm water 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	20	19	19
<b>Part Time</b>	4	4	3

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,721,757	2,671,845	3,045,208	Taxes	1,873,338
2,419,677	1,193,328	8,149,718	Intergovernmental	285,050
394,021	346,014	350,000	Charges for Services	350,000
22,766	5,480	2,917	Miscellaneous	5,689
263,834	268,162	298,304	Transfers	299,398
<b>4,822,055</b>	<b>4,484,829</b>	<b>11,846,147</b>	<b>Total Revenue</b>	<b>2,813,475</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,460,235	1,476,014	1,524,482	Personal Services	1,571,667
38,759	46,397	48,350	Commodities	48,350
2,359,312	1,794,133	4,010,290	Contractuals	1,206,576
360,178	34,213	5,665,558	Capital Expenditures	35,300
<b>4,218,484</b>	<b>3,350,757</b>	<b>11,248,680</b>	<b>Total Expenditures</b>	<b>2,861,893</b>

### Use of Cash

**48,418**

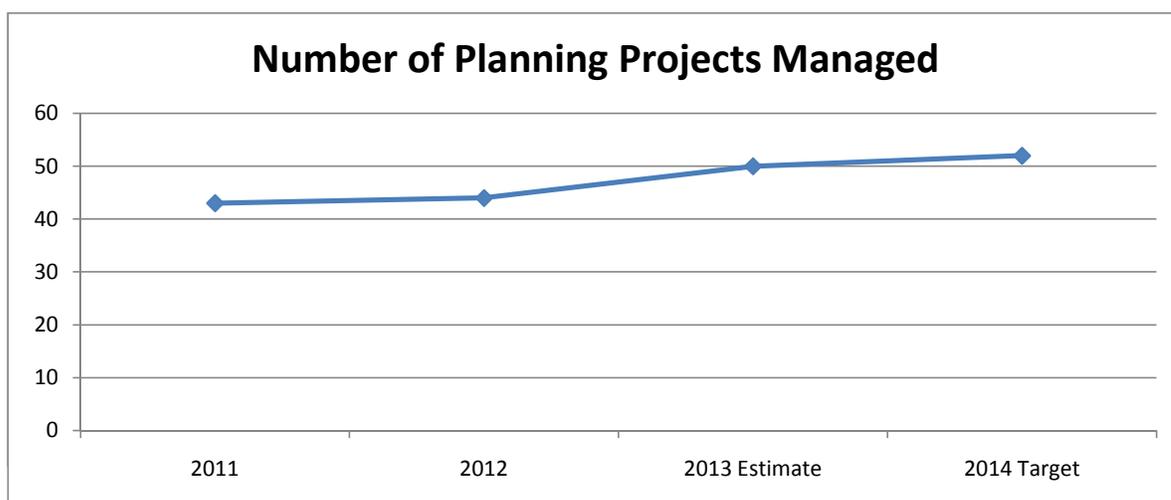
### Significant Changes

The FY2014 budget reflects adding \$27,000 for the expansion of the Watershed Management Board (WMB) Grant. This funding allows the WMB to expand the funding for eligible projects that advance flood reduction and water quality improvement. The WMB incentivizes the use of green infrastructure practices and intergovernmental cooperation and collaboration. In addition, the budget reflects eliminating an unfunded part-time intern position.

## STORMWATER

**Purpose:** Implementing countywide flood damage reduction, water quality improvement, and natural resource protection projects, plans and practices.

**Goal:** To reduce existing flood damage potential and other drainage-related problems. Mitigate the degradation of surface water quality and reduce existing pollutant levels. Promote orderly development of land and water resources and conserve the beneficial functions of natural streams, wetlands, and floodplains. Provide technical assistance and coordinate with efforts of other agencies, jurisdictions and other groups with stormwater related responsibilities. Develop comprehensive watershed management plans watersheds, subwatershed, and cost-share partners.



### Performance Snapshot...

SMC continues to have sustained success in obtaining outside funding and development of 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 in FY14.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 08:42 AM  
Page : 1 of 1

Worksheet : 11197 Rev-Stormwater - 11197  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>212-Stormwater Management</b>						
41100 Property Taxes	2,581,623	2,666,852	3,045,208	3,045,208	2,896,925	1,870,738
41110 Prior Year Property Taxes	0	540	0	0	375	0
41120 TIF Districts Property Taxes	0	4,453	0	0	5,207	2,600
45334 Grants - Federal	3,266,399	5,389	62,000	3,578,399	2,889,711	74,000
45335 Grants - Nonprofit	0	0	0	57,000	0	0
45340 Other Federal Funds	1,796,668	743,909	80,158	2,738,733	162,072	115,850
45350 Other State Funds	527,482	0	0	1,345,586	10,614	27,000
45370 Revenue From Counties	30,000	52,840	30,000	30,000	35,230	63,000
45400 Revenue From Other Government Bodies	1,895,378	391,190	0	400,000	5,428	5,200
46690 Storm Water Permit Fee's	375,000	345,964	350,000	350,000	274,528	350,000
46840 Sale Of Maps	0	50	0	0	0	0
48010 Interest	1,859	4,776	2,817	2,817	7,396	5,589
48340 Passthrough fees	55,520	0	0	0	0	0
49910 All Other Miscellaneous Revenue	100	704	100	100	448	100
* 49920 Transfers From Other Funds	297,160	268,162	298,304	298,304	280,663	299,398
4	10,827,189	4,484,829	3,868,587	11,846,147	6,568,597	2,813,475
Total for Fund (212):	10,827,189	4,484,829	3,868,587	11,846,147	6,568,597	2,813,475
Grand Total:	10,827,189	4,484,829	3,868,587	11,846,147	6,568,597	2,813,475

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11290 Stormwater - 11290  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,525,280	1,425,605	1,510,516	1,500,516	1,471,617	1,544,026
*51120 Part Time Salaries And Wages	25,625	33,984	19,266	19,266	20,469	23,141
51140 Overtime Salaries And Wages	0	218	0	0	0	0
51220 Vacation payout	0	3,917	0	0	0	0
51230 Sick Payout	0	8,598	0	0	0	0
51240 Opt Out Premium	3,000	3,692	4,500	4,500	3,000	4,500
51250 Wellness Initiative	200	0	200	200	0	0
Total Personnel Services :	1,554,105	1,476,014	1,534,482	1,524,482	1,495,086	1,571,667
61010 Office Supplies	7,000	5,867	7,000	7,000	7,057	6,000
61020 Computer Supplies	10,600	10,355	10,600	10,600	10,473	10,600
61030 Books Manuals And Periodicals	750	361	750	750	160	750
61040 Operational Supplies	22,050	18,692	22,000	22,000	18,462	22,000
65090 Gasoline	9,000	11,122	8,000	8,000	11,332	9,000
Total Commodities :	49,400	46,397	48,350	48,350	47,484	48,350
71140 Legal Services	15,000	15,304	15,000	15,000	14,738	15,000
71150 Consultants	277,356	145,181	100,000	146,681	97,042	100,000
71270 Email Archival	0	0	0	0	0	855
71450 Mileage Reimbursement	1,500	2,048	1,500	1,500	1,520	1,500
71500 Trips And Training	13,000	9,431	13,000	13,000	9,352	13,000
71810 Dues And Subscriptions	4,750	5,054	4,750	4,750	4,771	5,000
71950 Cellular Phones	8,000	7,051	8,000	4,000	3,819	4,000
71955 Cell Phone Allowance	0	520	0	0	3,780	4,000
72210 Motor Vehicle Maintenance & Repairs	4,200	6,936	4,200	4,200	4,416	4,200
72250 Bldg & Grounds Maintenance & Repairs	4,000	1,275	4,000	4,000	820	4,000
72280 Equipment Maintenance	9,820	9,810	9,820	9,820	9,810	9,820
72820 Postage	1,000	944	1,000	1,000	991	1,000
72830 Printing Services	35,000	34,474	19,500	19,500	11,928	15,000
72840 Temporary Employment Services	500	228	500	500	0	500
72980 Workshop Fees	6,000	6,111	5,500	5,500	3,144	8,000
73195 Indirect Cost Allocations	210,005	210,005	206,855	206,855	206,855	211,690
*74080 H/L/D Employee Benefits	187,913	200,789	193,427	207,427	224,624	232,613
*74100 Retirement Benefits/FICA	118,895	107,082	117,388	117,388	109,201	120,233
*74110 Retirement Benefits/IMRF	178,265	157,917	180,916	180,916	166,479	179,165
*79940 Miscell Contractual Services	669,458	269,350	250,000	649,693	425,092	277,000
79950 All Other Miscellaneous	2,110,368	604,623	0	2,418,560	709,855	0
Total Contractuals :	3,855,030	1,794,133	1,135,356	4,010,290	2,008,237	1,206,576
81010 Land Purchased	3,646,486	3,894	0	3,903,603	3,654,088	0
82010 Buildings And Structures	0	0	0	977,376	0	0
83010 Motor Vehicles	0	0	0	750,000	741,635	0
84030 Computer Equipment	10,950	10,940	9,494	9,494	9,667	14,900
84070 Engineering Equipment	26,065	19,379	18,400	25,085	13,213	20,400
Total Capital Expenditures :	3,683,501	34,213	27,894	5,665,558	4,418,603	35,300
Total for Fund (212):	9,142,036	3,350,757	2,746,082	11,248,680	7,969,410	2,861,893

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11290 Stormwater - 11290  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Grand Total:	9,142,036	3,350,757	2,746,082	11,248,680	7,969,410	2,861,893

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	6	6	6
<b>Part Time</b>	4	4	4

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
287,065	801,324	761,702	Taxes	468,084
25,119	28,687	24,428	Intergovernmental	28,854
42,747	38,917	36,500	Charges for Services	52,995
1,048	1,052	1,563	Miscellaneous	1,047
61,515	61,311	70,744	Transfers	71,942
<b>417,494</b>	<b>931,291</b>	<b>894,937</b>	<b>Total Revenue</b>	<b>622,922</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
353,900	349,952	361,069	Personal Services	386,707
37,820	31,506	54,800	Commodities	39,800
241,542	231,594	281,708	Contractuals	273,571
<b>633,262</b>	<b>613,052</b>	<b>697,577</b>	<b>Total Expenditures</b>	<b>700,078</b>

### Use of Cash

**77,156**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 08:30 AM  
Page : 1 of 1

Worksheet : 11161 Rev-T.B. Clinic - 11161  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

220-TB Clinic

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41100 Property Taxes	573,694	800,056	761,302	761,302	724,231	467,684
41110 Prior Year Property Taxes	0	113	0	0	84	0
41120 TIF Districts Property Taxes	400	1,155	400	400	1,562	400
45250 Illinois Public Aid	13,509	16,131	13,000	13,000	9,772	14,718
45255 Illinois Department of Public Health	10,000	11,493	11,428	11,428	12,470	12,000
45260 Medicare B	0	987	0	0	913	1,654
45285 Managed Care - Medical	0	76	0	0	460	482
46420 Copy Charges	0	20	0	0	0	0
47050 Insurance Reimbursement	6,179	5,219	4,500	4,500	7,438	4,317
47170 Medical Reimbursements	0	33	0	0	0	0
47180 Medical Fees	34,000	33,645	32,000	32,000	34,242	48,678
48010 Interest	1,822	1,052	1,563	1,563	2,145	1,047
* 49920 Transfers From Other Funds	70,428	61,311	70,744	70,744	57,723	71,942
4	710,032	931,291	894,937	894,937	851,040	622,922
Total for Fund (220):	710,032	931,291	894,937	894,937	851,040	622,922
Grand Total:	710,032	931,291	894,937	894,937	851,040	622,922

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 08:31 AM  
Page : 1 of 2

Worksheet : 11279 T.B. Clinic - 11279  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	282,382	245,626	274,955	259,955	205,171	262,355
*51120 Part Time Salaries And Wages	71,859	92,739	73,835	73,835	120,324	97,067
51130 Payroll Accrual Year End	0	5,373	0	0	-14,538	0
*51140 Overtime Salaries And Wages	2,083	445	2,055	2,055	108	2,057
51160 Holiday Pay	0	237	0	0	0	0
*51180 Special Pay	3,998	3,057	4,624	4,624	2,025	4,628
51200 Permanent Part Time Salary And Wages	20,049	0	20,600	20,600	0	20,600
51220 Vacation payout	0	975	0	0	1,830	0
51240 Opt Out Premium	0	1,500	0	0	1,500	0
Total Personnel Services :	380,371	349,952	376,069	361,069	316,420	386,707
61010 Office Supplies	2,500	1,709	2,000	2,000	1,400	1,800
61040 Operational Supplies	1,600	673	1,600	9,600	2,647	900
61080 Food and Provisions	1,000	246	1,000	1,000	204	500
62010 Medical Supplies	8,000	6,796	7,200	7,200	3,728	7,000
62040 Drugs And Medicines	25,800	22,082	28,000	35,000	29,217	29,600
Total Commodities :	38,900	31,506	39,800	54,800	37,196	39,800
71150 Consultants	27,000	25,485	25,700	25,700	22,607	26,600
71230 Software Maintenance	830	862	830	830	862	870
71310 Laboratory Fees	8,600	11,743	15,000	15,000	22,361	15,000
71330 Medical Fees	15,000	0	15,000	15,000	0	15,000
71350 Radiological Fees	2,500	157	2,500	2,500	845	2,000
71450 Mileage Reimbursement	300	144	300	300	90	300
71500 Trips And Training	1,000	623	1,000	1,000	471	1,000
71610 Pest Control	160	0	0	0	0	0
71650 Security Services	0	993	1,068	1,068	0	1,068
71810 Dues And Subscriptions	100	170	200	200	70	200
71910 Gas For Heating	3,500	1,511	2,500	2,500	2,081	2,950
71920 Electricity	6,300	4,959	6,000	6,000	4,116	5,500
71930 Water And Sewer Charges	450	435	450	450	447	450
71940 Telephone	1,900	2,279	2,500	2,500	2,618	3,921
71950 Cellular Phones	420	139	300	300	725	720
71970 Courier Services	600	42	80	80	0	80
72280 Equipment Maintenance	3,100	2,357	3,000	3,000	3,168	3,700
72530 Equipment Rental	1,500	1,935	3,500	3,500	3,490	3,000
72560 All Other Rentals	2,280	3,876	4,140	4,140	3,598	4,100
72820 Postage	2,200	315	1,500	1,500	955	500
72830 Printing Services	1,200	983	1,200	1,200	130	1,200
72840 Temporary Employment Services	14,000	13,176	13,500	13,500	15,327	13,500
73195 Indirect Cost Allocations	39,859	39,859	39,589	39,589	39,589	35,547
*74080 H/L/D Employee Benefits	75,921	59,865	70,807	70,807	47,223	64,123
*74100 Retirement Benefits/FICA	29,099	24,940	28,769	28,769	24,574	29,583
*74110 Retirement Benefits/IMRF	41,329	34,563	41,975	41,975	29,895	42,359
79940 Miscell Contractual Services	120	183	300	300	302	300
Total Contractuals :	279,268	231,594	281,708	281,708	225,544	273,571
Total Capital Expenditures :	0	0	0	0	0	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 08:31 AM  
Page : 2 of 2

Worksheet : 11279 T.B. Clinic - 11279  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
-----						
Total for Fund (220):	698,539	613,052	697,577	697,577	579,160	700,078
-----						
Grand Total:	698,539	613,052	697,577	697,577	579,160	700,078

# FY 2014 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	3	3	3
<b>Part Time</b>	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
287,065	534,310	507,535	Taxes	234,342
57,000	107,000	50,000	Intergovernmental	0
6,366	5,837	6,373	Miscellaneous	6,706
31,090	32,278	33,522	Transfers	33,969
<b>381,521</b>	<b>679,425</b>	<b>597,430</b>	<b>Total Revenue</b>	<b>275,017</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
164,571	169,254	172,438	Personal Services	179,916
1,812	1,619	3,100	Commodities	3,100
359,224	397,236	352,251	Contractuals	235,472
0	810	3,146	Capital Expenditures	0
<b>525,607</b>	<b>568,919</b>	<b>530,935</b>	<b>Total Expenditures</b>	<b>418,488</b>

### Use of Cash

**143,471**

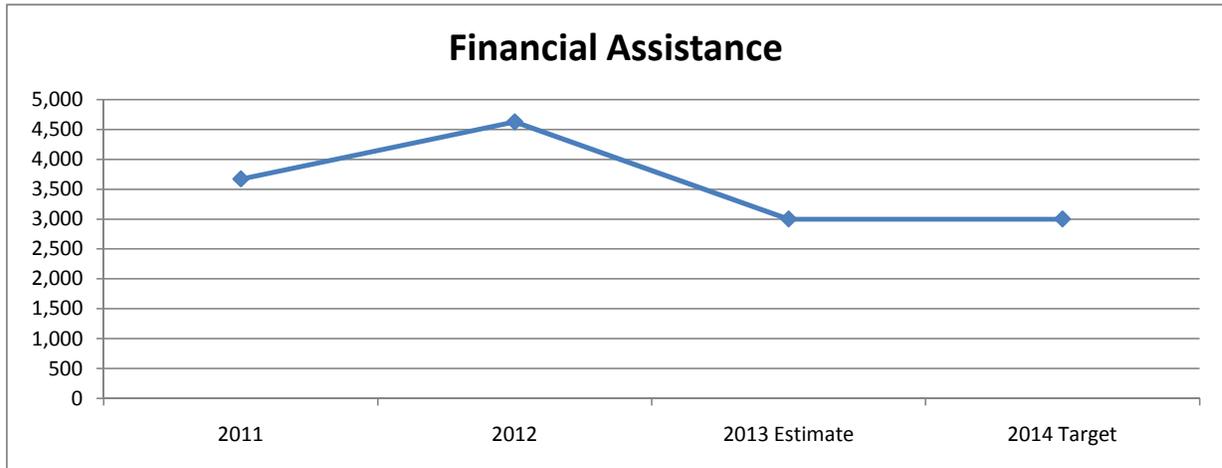
### Significant Changes

None

## Veterans Assistance

Assist Indigent Veterans

Provide Financial Assistance



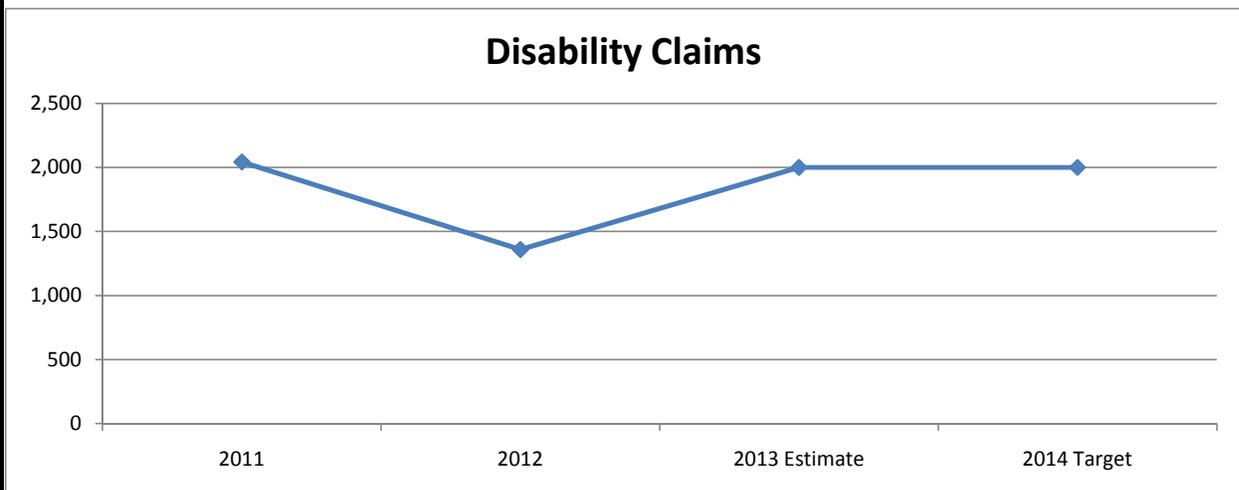
### Performance Snapshot...

This graph shows the number of indigent veterans and their families that receive emergency financial assistance such as rent/mortgage, food, utility, education, transportation, and dental assistance. The number of veterans assisted decreases as they qualify for federal disability benefits.

## Veterans Assistance

Disability Claims

Assistance with Disability Claims



### Performance Snapshot...

This graph shows the number of military veterans assisted in the processing of their federal claims for disability compensation or pension and health care. As veterans are approved for disability benefits, they are no longer eligible for the general veterans assistance provided by the Veterans Assistance Commission as demonstrated by the inverse relationship to the financial assistance graph above.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 08-Jan-2014 11:30 AM  
Page : 1 of 1

Worksheet : 11201 Rev-Vet Asst DH - 11201  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

208-Veterans Assistance Commission

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41100 Property Taxes	286,847	533,370	507,535	507,535	482,821	233,842
41110 Prior Year Property Taxes	0	95	0	0	80	0
41120 TIF Districts Property Taxes	0	845	0	0	1,041	500
45333 Grants - State	100,000	50,000	0	0	0	0
45334 Grants - Federal	0	7,000	0	0	0	0
45335 Grants - Nonprofit	0	50,000	0	50,000	50,000	0
48010 Interest	2,749	1,648	1,373	1,373	2,084	1,706
48090 Reimbursements From Veterans	5,000	3,189	5,000	5,000	5,665	5,000
48150 Donations	0	1,000	0	0	0	0
* 49920 Transfers From Other Funds	32,117	32,278	33,522	33,522	32,470	33,969
4	426,713	679,425	547,430	597,430	574,161	275,017

Total for Fund (208): 426,713 679,425 547,430 597,430 574,161 275,017

Grand Total: 426,713 679,425 547,430 597,430 574,161 275,017

# Lake County Expense Budget Comparison Report by Management Center

Date : 08-Jan-2014 11:30 AM  
Page : 1 of 1

Worksheet : 11286 Vet Asst Dept Head - 11286  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	147,173	147,026	149,832	149,832	144,738	156,748
*51120 Part Time Salaries And Wages	19,081	19,228	19,606	19,606	18,619	20,168
51140 Overtime Salaries And Wages	0	0	0	0	76	0
51240 Opt Out Premium	3,000	3,000	3,000	3,000	2,481	3,000
Total Personnel Services :	169,254	169,254	172,438	172,438	165,914	179,916
61010 Office Supplies	1,749	1,619	2,600	2,600	2,745	2,600
61030 Books Manuals And Periodicals	0	0	500	500	0	500
Total Commodities :	1,749	1,619	3,100	3,100	2,745	3,100
71220 Computer Services	900	11	900	500	0	900
71330 Medical Fees	1,000	0	1,000	0	0	1,000
71340 Dental Fees	100,000	74,662	0	78,130	70,156	0
71450 Mileage Reimbursement	600	968	600	600	623	600
71500 Trips And Training	4,375	3,810	4,375	4,375	4,394	4,375
71810 Dues And Subscriptions	900	1,250	900	900	1,242	900
71955 Cell Phone Allowance	0	225	540	540	540	540
71960 Data/Telecommunications	1,300	988	1,300	1,300	683	1,300
72260 Office Equip Maintenance And Repairs	0	1,851	0	0	2,467	0
72280 Equipment Maintenance	1,000	0	1,600	0	0	1,300
73010 Assistance To Veterans	225,000	227,122	125,000	165,000	155,943	125,000
73195 Indirect Cost Allocations	36,431	36,431	44,075	44,075	44,075	44,075
*74080 H/L/D Employee Benefits	18,590	18,502	19,008	22,008	23,544	19,602
*74100 Retirement Benefits/FICA	12,850	12,600	13,192	13,192	12,391	13,764
*74110 Retirement Benefits/IMRF	19,267	18,816	20,331	20,331	18,962	20,816
79950 All Other Miscellaneous	1,300	0	1,300	1,300	0	1,300
Total Contractuals :	423,513	397,236	234,121	352,251	335,020	235,472
84030 Computer Equipment	834	810	3,146	3,146	3,107	0
Total Capital Expenditures :	834	810	3,146	3,146	3,107	0
Total for Fund (208) :	595,350	568,919	412,805	530,935	506,786	418,488
Grand Total :	595,350	568,919	412,805	530,935	506,786	418,488

## FY 2014 Budget Overview

### Winchester House

#### Department Purpose

The purpose of Winchester House is to provide health care and services for 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 224 bed skilled facility.

#### Personnel

	Budget 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,723,652	802,767	1,015,069	Taxes	1,403,803
9,564,055	10,221,874	11,117,021	Intergovernmental	11,286,768
2,075,243	2,101,398	2,029,843	Charges for Services	2,381,714
27,046	11,322	10,903	Miscellaneous	3,575
1,598,039	0	1,000,000	Transfers	1,000,000
<b>14,988,035</b>	<b>13,137,361</b>	<b>15,172,836</b>	<b>Total Revenue</b>	<b>16,075,860</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
8,465,735	0	0	Personal Services	0
1,084,010	1,085,468	1,237,645	Commodities	1,313,514
8,008,348	14,867,543	15,911,566	Contractuals	16,275,270
81,404	20,873	440,564	Capital Expenditures	121,317
<b>17,639,497</b>	<b>15,973,884</b>	<b>17,589,775</b>	<b>Total Expenditures</b>	<b>17,710,101</b>

#### Use of Cash

**1,634,241**

#### Significant Changes

The FY2014 budget reflects the second full year since partnering with a private firm specializing in long term care to manage and staff Winchester House. The budgeted census for FY2014 is 175. Funding has been provided for hardware and training needed to move towards electronic medical records to address anticipated federal mandates.



# Lake County Expense Budget Comparison Report

## by Management Center

Date : 08-Jan-2014 10:59 AM  
Page : 1 of 2

Worksheet : 11310 Winchester House DH - 11310  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
<hr/>						
Total Personnel Services :	0	0	0	0	0	0
61010 Office Supplies	13,650	19,923	15,000	15,000	13,999	15,000
61020 Computer Supplies	0	9,761	0	0	12,389	0
61040 Operational Supplies	2,109	47,804	61,800	103,300	48,534	75,724
61070 Craft & Recreational Supplies	11,766	6,614	10,000	10,000	6,212	8,500
61080 Food and Provisions	515,408	511,754	492,000	492,000	512,516	505,758
*62010 Medical Supplies	302,927	257,738	313,000	331,000	315,841	286,443
62030 Oxygen	25,000	2,248	13,223	19,223	32,310	30,000
62040 Drugs And Medicines	344,212	203,629	207,122	237,122	263,771	367,369
63040 Housekeeping Supplies	28,966	25,997	30,000	30,000	27,116	24,720
<hr/>						
Total Commodities :	1,244,038	1,085,468	1,142,145	1,237,645	1,232,688	1,313,514
*71125 Staffing Services Fee	0	9,020,967	10,290,579	10,195,079	9,125,914	10,781,533
71140 Legal Services	0	39,934	25,000	25,000	0	0
71150 Consultants	6,364	205,203	13,981	13,981	13,270	12,920
71210 Data Processing	0	0	19,500	19,500	0	23,115
71220 Computer Services	35,352	43,980	28,492	28,492	21,052	34,832
71310 Laboratory Fees	0	0	11,743	11,743	11,743	14,518
71330 Medical Fees	20,288	19,677	20,070	20,070	19,677	20,070
71350 Radiological Fees	0	0	5,025	5,025	5,025	6,366
71370 Reimbursable Charges	0	47,900	0	0	0	0
71410 Employment Fees	0	0	4,000	4,000	0	12,000
71450 Mileage Reimbursement	0	278	0	0	302	0
71490 Employment Ads-Help Wanted	0	5,765	0	0	0	0
71500 Trips And Training	19,891	38,478	32,200	32,200	11,383	54,200
71610 Pest Control	5,240	3,392	2,880	2,880	2,880	2,880
71620 Laundry And Cleaning	326,237	289,134	285,609	285,609	285,609	294,177
71670 Housekeeping	452,628	480,410	564,708	564,708	516,032	491,964
71810 Dues And Subscriptions	0	13,025	7,500	7,500	9,113	9,014
71850 Advertising	11,500	6,067	54,000	54,000	9,793	37,000
71910 Gas For Heating	297,564	155,777	297,564	297,564	141,124	250,000
71920 Electricity	209,790	161,029	209,790	209,790	172,722	201,300
71930 Water And Sewer Charges	69,904	83,114	69,904	69,904	97,675	69,904
71940 Telephone	5,397	4,521	5,000	5,000	4,955	5,150
71950 Cellular Phones	5,000	8,038	8,000	8,000	8,000	8,240
72170 Liability And Work Comp Insurance	385,776	563,662	385,776	385,776	563,320	287,273
72530 Equipment Rental	20,451	1,475	10,000	10,000	4,515	12,400
72820 Postage	4,000	600	4,000	4,000	695	4,000
72830 Printing Services	0	2,739	0	0	0	0
72840 Temporary Employment Services	622,414	597,475	49,920	49,920	375,032	49,920
*72870 Contract Providers - Other	1,011,879	779,049	1,019,518	1,019,518	806,771	1,004,431
72880 Management Fees	730,000	710,000	870,000	870,000	490,000	870,000
73190 Bad Debt Expense	80,018	3,661	131,469	131,469	0	135,193
73195 Indirect Cost Allocations	1,109,844	1,109,844	1,109,844	1,109,844	1,109,844	1,109,844
*75010 Bed Tax	172,323	442,963	459,404	459,404	462,359	452,757
79950 All Other Miscellaneous	9,512,242	29,386	11,590	11,590	116,983	20,269
<hr/>						
Total Contractuals :	15,114,102	14,867,543	16,007,066	15,911,566	14,385,788	16,275,270
84030 Computer Equipment	7,700	11,642	14,464	14,464	13,509	5,785
84060 Furniture And Office Equipment	47,000	2,486	26,100	26,100	16,414	60,716

# Lake County Expense Budget Comparison Report by Management Center

Date : 08-Jan-2014 10:59 AM  
Page : 2 of 2

Worksheet : 11310 Winchester House DH - 11310  
Management Center :  To

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*85070 All Other Capital Outlay	400,000	6,745	0	400,000	15,825	54,816
Total Capital Expenditures :	454,700	20,873	40,564	440,564	45,748	121,317
Total for Fund (218):	16,812,840	15,973,884	17,189,775	17,589,775	15,664,224	17,710,101
Grand Total:	16,812,840	15,973,884	17,189,775	17,589,775	15,664,224	17,710,101

# ***Special Revenue Funds***

*2014 Approved Budget*

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	2	2	2
Part Time	1	1	1

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
220,121	212,085	213,500	Charges for Services	198,000
1,030	894	535	Miscellaneous	867
<b>221,151</b>	<b>212,979</b>	<b>214,035</b>	<b>Total Revenue</b>	<b>198,867</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
86,278	90,081	93,125	Personal Services	94,666
2,633	3,272	2,650	Commodities	2,650
101,044	102,330	108,453	Contractuals	109,393
698	0	0	Capital Expenditures	0
<b>190,653</b>	<b>195,683</b>	<b>204,228</b>	<b>Total Expenditures</b>	<b>206,709</b>

### Use of Cash

**7,842**

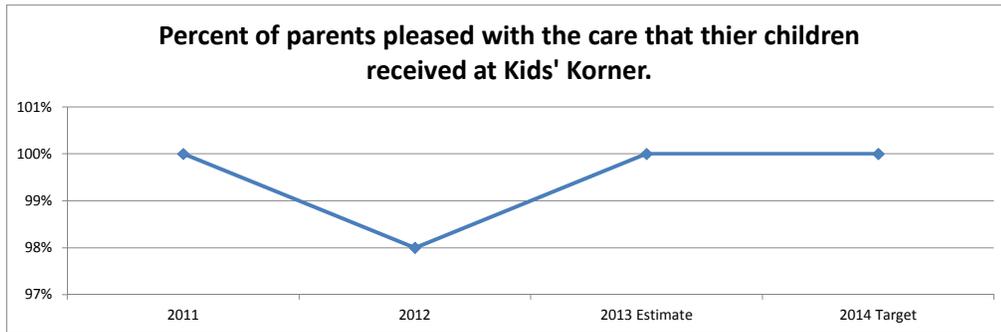
### Significant Changes

None

## Kids' Korner Children's Waiting Area

Program Purpose: To provide a safe and fun waiting area to children who are in the courthouse to testify in court or whose parents or guardians are conducting court business.

Program Goal: To Ensure Parents are Pleased with the Services Received from Kid's Korner.



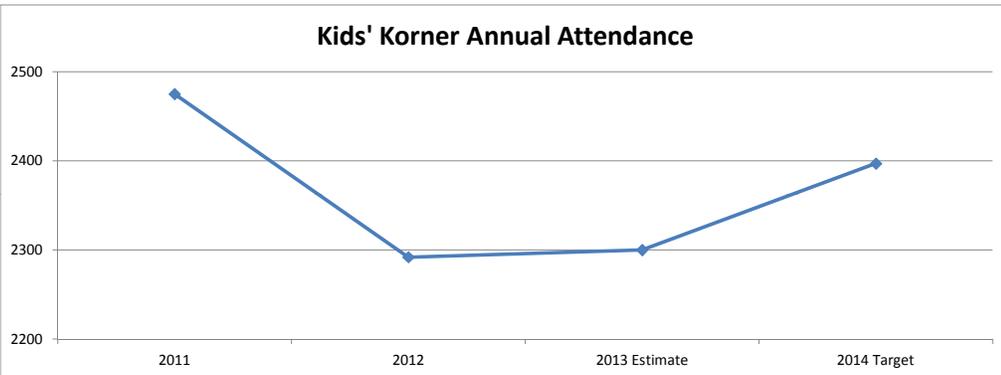
### Performance Snapshot...

Results are based on parent surveys collected throughout the year. Results have exceeded the original program goal of 90% for the past several years.

## Kids' Korner Children's Waiting Area

Program Purpose: To provide a safe and fun waiting area to children who are in the courthouse to testify in court or whose parents or guardians are conducting court business.

Program Goal: To Provide Services to as Many Families as is Safely Possible.



### Performance Snapshot...

Declining attendance in Kid's Korner is in line with the decline in the number of annual court cases.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 10-Jan-2014 12:21 PM  
Page : 1 of 1

Worksheet : 11135 Rev-Child Wait Room - 11135  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

254-Children's Waiting Room Fund

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46010 Fees	224,000	212,085	213,500	213,500	170,161	198,000
48010 Interest	1,177	894	535	535	992	867
4	225,177	212,979	214,035	214,035	171,153	198,867
Total for Fund (254):	225,177	212,979	214,035	214,035	171,153	198,867
Grand Total:	225,177	212,979	214,035	214,035	171,153	198,867

# Lake County Expense Budget Comparison Report by Management Center

Date : 10-Jan-2014 12:22 PM  
Page : 1 of 1

Worksheet : 11232 Child Wait Room - 11232  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	77,513	77,379	80,210	80,210	77,202	81,830
*51120 Part Time Salaries And Wages	12,569	12,665	12,915	12,915	10,373	12,836
51140 Overtime Salaries And Wages	0	18	0	0	0	0
51180 Special Pay	0	19	0	0	-18	0
51220 Vacation payout	0	0	0	0	233	0
Total Personnel Services :	90,082	90,081	93,125	93,125	87,790	94,666
61010 Office Supplies	500	488	450	450	451	450
61030 Books Manuals And Periodicals	500	444	450	450	445	450
61040 Operational Supplies	2,500	2,340	1,750	1,750	1,743	1,750
Total Commodities :	3,500	3,272	2,650	2,650	2,639	2,650
71220 Computer Services	274	0	500	500	0	0
71230 Software Maintenance	200	0	1,300	1,300	1,200	0
71450 Mileage Reimbursement	300	238	300	300	159	300
71500 Trips And Training	200	0	0	0	0	0
72140 Unemployment Compensation	405	405	681	681	681	642
72170 Liability And Work Comp Insurance	2,903	2,903	2,846	2,846	2,846	2,007
72830 Printing Services	200	0	200	200	0	0
73195 Indirect Cost Allocations	14,480	14,480	15,054	15,054	15,054	15,288
*74080 H/L/D Employee Benefits	39,027	38,625	39,660	39,660	39,554	40,961
*74100 Retirement Benefits/FICA	6,836	6,275	6,933	6,933	6,171	7,242
*74110 Retirement Benefits/IMRF	10,249	9,404	10,979	10,979	9,488	10,953
79920 Transfers Other Funds	30,000	30,000	30,000	30,000	30,000	30,000
79950 All Other Miscellaneous	0	0	0	0	0	2,000
Total Contractuals :	105,074	102,330	108,453	108,453	105,153	109,393
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (254) :	198,656	195,683	204,228	204,228	195,582	206,709
Grand Total:	198,656	195,683	204,228	204,228	195,582	206,709

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
111,788	113,250	121,136	Charges for Services	115,000
142	221	114	Miscellaneous	244
<b>111,930</b>	<b>113,471</b>	<b>121,250</b>	<b>Total Revenue</b>	<b>115,244</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
42,404	37,524	52,412	Commodities	46,624
33,400	32,124	52,123	Contractuals	46,000
20,849	11,784	46,157	Capital Expenditures	114,500
<b>96,653</b>	<b>81,432</b>	<b>150,692</b>	<b>Total Expenditures</b>	<b>207,124</b>

### Use of Cash

**91,880**

### Significant Changes

The FY2014 budget reflects an increase in Coroner fees based on historical trends. Funds have been budgeted for the purchase of a new X-ray machine.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 04:50 PM  
Page : 1 of 1

Worksheet : 11139 Rev-Coroner Fees - 11139  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description		Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----							
267-Coroner Fees							
46010 Fees		105,000	113,250	105,000	121,136	130,302	115,000
48010 Interest		107	221	114	114	261	244
	4	105,107	113,471	105,114	121,250	130,563	115,244
Total for Fund (267):		105,107	113,471	105,114	121,250	130,563	115,244
Grand Total:		105,107	113,471	105,114	121,250	130,563	115,244
-----							

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:51 PM  
Page : 1 of 1

Worksheet : 11236 Coroner Fees - 11236  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
61010 Office Supplies	6,000	6,835	6,000	7,770	8,392	8,000
61020 Computer Supplies	1,000	758	1,000	1,000	110	1,000
61040 Operational Supplies	14,232	15,078	16,732	19,058	18,214	12,000
61060 Clothing And Uniforms	0	0	0	3,660	3,660	3,000
61110 Reimb to employee for damaged personal items	7,200	418	7,200	700	68	6,000
62010 Medical Supplies	0	595	0	0	335	0
64030 Firearms and bulletproof vests	1,000	0	5,600	5,600	4,679	2,000
65020 Laboratory Supplies	0	0	0	0	-110	0
65090 Gasoline	14,624	13,840	14,624	14,624	15,206	14,624
Total Commodities :	44,056	37,524	51,156	52,412	50,554	46,624
71450 Mileage Reimbursement	500	0	500	500	300	500
71500 Trips And Training	11,400	8,807	11,400	12,337	19,192	12,000
71620 Laundry And Cleaning	1,000	0	1,000	1,000	265	2,000
71810 Dues And Subscriptions	2,000	1,742	2,000	2,000	2,212	3,000
71950 Cellular Phones	8,000	9,175	9,000	16,506	10,379	9,000
72210 Motor Vehicle Maintenance & Repairs	5,000	4,361	5,000	5,000	5,553	5,000
72260 Office Equip Maintenance And Repairs	715	164	1,000	1,000	0	1,000
72280 Equipment Maintenance	8,800	3,469	9,500	9,280	3,822	9,000
72530 Equipment Rental	3,100	2,061	4,500	4,500	2,883	4,500
79940 Miscell Contractual Services	0	2,345	0	0	0	0
Total Contractuals :	40,515	32,124	43,900	52,123	44,606	46,000
84020 Radios & Electronic Equipment	0	0	0	0	0	3,000
84030 Computer Equipment	11,785	11,784	14,000	12,450	10,449	3,500
84040 Computer System Software	0	0	0	-1,293	0	0
84050 Laboratory Equipment	0	0	25,500	35,000	35,000	108,000
Total Capital Expenditures :	11,785	11,784	39,500	46,157	45,449	114,500
Total for Fund (267) :	96,356	81,432	134,556	150,692	140,609	207,124
Grand Total:	96,356	81,432	134,556	150,692	140,609	207,124

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	7	7	7
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
868,735	1,313,845	1,300,000	Charges for Services	1,300,000
5,880	5,193	3,009	Miscellaneous	5,166
<b>874,615</b>	<b>1,319,038</b>	<b>1,303,009</b>	<b>Total Revenue</b>	<b>1,305,166</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
405,038	419,218	480,995	Personal Services	499,397
28,374	25,781	17,000	Commodities	29,000
482,445	475,390	666,952	Contractuals	698,202
74,880	153,561	142,200	Capital Expenditures	149,000
<b>990,737</b>	<b>1,073,950</b>	<b>1,307,147</b>	<b>Total Expenditures</b>	<b>1,375,599</b>

#### Use of Cash

**70,433**

#### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 16-Jan-2014 04:20 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
256-Court Automation						
46010 Fees	1,534,286	1,313,845	1,300,000	1,300,000	1,184,780	1,300,000
48010 Interest	7,238	5,193	3,009	3,009	6,027	5,166
	-----					
4	1,541,524	1,319,038	1,303,009	1,303,009	1,190,807	1,305,166
	-----					
Total for Fund (256):	1,541,524	1,319,038	1,303,009	1,303,009	1,190,807	1,305,166
	-----					
Grand Total:	1,541,524	1,319,038	1,303,009	1,303,009	1,190,807	1,305,166
	-----					

# Lake County Expense Budget Comparison Report by Management Center

Date : 16-Jan-2014 04:19 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	444,464	417,476	478,940	482,778	471,724	497,340
*51140 Overtime Salaries And Wages	2,000	1,718	2,055	2,055	1,516	2,057
51180 Special Pay	0	24	0	0	21	0
51210 Performance Appraisals	0	0	0	0	512	0
Total Personnel Services :	446,464	419,218	480,995	484,833	473,773	499,397
61020 Computer Supplies	6,500	9,292	4,500	4,500	3,074	16,500
61030 Books Manuals And Periodicals	500	529	500	500	10	500
61040 Operational Supplies	21,700	15,960	12,000	12,000	8,330	12,000
Total Commodities :	28,700	25,781	17,000	17,000	11,414	29,000
71150 Consultants	105,200	27,384	0	77,816	77,816	100,000
71210 Data Processing	130,000	82,215	150,000	150,000	112,006	150,000
71230 Software Maintenance	30,000	26,879	37,450	37,450	37,119	43,000
71270 Email Archival	0	0	0	0	0	1,755
71450 Mileage Reimbursement	500	115	500	500	453	500
71500 Trips And Training	9,600	10,467	9,700	9,700	10,240	16,000
71810 Dues And Subscriptions	3,000	2,997	3,000	3,000	2,186	4,600
71955 Cell Phone Allowance	0	0	0	0	770	350
71960 Data/Telecommunications	21,000	18,491	24,000	24,000	15,236	24,000
72140 Unemployment Compensation	945	945	1,405	1,405	1,405	1,070
72170 Liability And Work Comp Insurance	15,374	15,374	15,158	15,158	15,158	7,610
72280 Equipment Maintenance	1,500	235	500	500	257	500
73195 Indirect Cost Allocations	14,618	14,618	16,813	16,813	16,813	17,328
*74080 H/L/D Employee Benefits	94,279	64,550	85,595	85,595	78,929	83,186
*74100 Retirement Benefits/FICA	35,613	31,726	36,087	36,087	35,836	38,204
*74110 Retirement Benefits/IMRF	53,396	47,517	56,278	56,278	54,932	57,781
79920 Transfers Other Funds	126,774	126,774	128,050	128,050	128,050	126,318
79940 Miscell Contractual Services	21,000	5,103	21,000	20,762	10,732	26,000
Total Contractuals :	662,799	475,390	585,536	663,114	597,938	698,202
84030 Computer Equipment	190,000	142,178	142,200	142,200	59,619	143,500
84040 Computer System Software	0	11,383	0	0	0	0
84060 Furniture And Office Equipment	0	0	0	0	0	5,500
Total Capital Expenditures :	190,000	153,561	142,200	142,200	59,619	149,000
Total for Fund (256):	1,327,963	1,073,950	1,225,731	1,307,147	1,142,744	1,375,599
Grand Total:	1,327,963	1,073,950	1,225,731	1,307,147	1,142,744	1,375,599

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	5	3	1
<b>Part Time</b>	2	2	2

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>	<u>2014 Approved</u>
639,721	594,861	630,008	Miscellaneous 581,066
<b>639,721</b>	<b>594,861</b>	<b>630,008</b>	<b>Total Revenue 581,066</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>	<u>2014 Approved</u>
259,113	263,945	254,207	Personal Services 184,718
1,996,111	989,093	2,531,853	Contractuals 1,304,086
6,597	4,434	75,000	Capital Expenditures 50,000
<b>2,261,821</b>	<b>1,257,472</b>	<b>2,861,060</b>	<b>Total Expenditures 1,538,804</b>

### Use of Cash

**957,738**

### Significant Changes

The FY2014 budget reflects a decline in document storage fees, which is based on current trends. Two full-time positions are transferred from this fund to the General Fund.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 04:24 PM  
Page : 1 of 1

Worksheet : 11125 Rev-Doc Storage Fee - 11125  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

258-Court Document Storage

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
48010 Interest	18,282	7,605	5,008	5,008	6,687	6,066
48100 Document Storage Flat Fee	700,000	587,256	625,000	625,000	508,260	575,000
4	718,282	594,861	630,008	630,008	514,947	581,066

Total for Fund (258): 718,282 594,861 630,008 630,008 514,947 581,066

Grand Total: 718,282 594,861 630,008 630,008 514,947 581,066

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 04:24 PM  
Page : 1 of 1

Worksheet : 11222 Document Storage Fee - 11222  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

51110 Regular Salaries And Wages	258,023	263,104	188,203	188,203	185,545	124,609
*51120 Part Time Salaries And Wages	59,963	0	60,109	60,109	0	60,109
51140 Overtime Salaries And Wages	4,100	0	4,213	4,213	0	0
51210 Performance Appraisals	1,682	841	1,682	1,682	0	0
51220 Vacation payout	0	0	0	0	3	0
-----						
Total Personnel Services :	323,768	263,945	254,207	254,207	185,548	184,718
-----						
Total Commodities :	0	0	0	0	0	0
-----						
71220 Computer Services	2,418,340	730,721	1,848,744	2,198,744	1,553,384	1,000,000
71500 Trips And Training	20,000	0	20,000	20,000	12,813	24,000
72140 Unemployment Compensation	810	810	810	810	810	0
72170 Liability And Work Comp Insurance	12,000	12,000	12,000	12,000	12,000	0
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	49,337	46,768	31,889	31,889	34,455	23,650
*74100 Retirement Benefits/FICA	24,771	19,242	18,996	18,996	13,593	14,131
*74110 Retirement Benefits/IMRF	37,141	29,826	28,481	28,481	21,604	21,372
79940 Miscell Contractual Services	150,000	113,864	180,000	180,000	159,699	180,000
-----						
Total Contractuals :	2,753,332	989,093	2,181,853	2,531,853	1,844,220	1,304,086
-----						
84030 Computer Equipment	75,000	4,434	75,000	75,000	64,777	50,000
-----						
Total Capital Expenditures :	75,000	4,434	75,000	75,000	64,777	50,000
-----						
Total for Fund (258) :	3,152,100	1,257,472	2,511,060	2,861,060	2,094,545	1,538,804
-----						
Grand Total:	3,152,100	1,257,472	2,511,060	2,861,060	2,094,545	1,538,804

# FY 2014 Budget Overview

## Electronic Citation

### Department Purpose

This fund was created 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
89,231	115,908	100,000	Charges for Services	115,000
0	427	181	Miscellaneous	573
<b>89,231</b>	<b>116,335</b>	<b>100,181</b>	<b>Total Revenue</b>	<b>115,573</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	0	0	Contractuals	100,000
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>100,000</b>

### Use of Cash

**(15,573)**

### Significant Changes

The FY2014 budget reflects an increase in revenue, based on FY2013 trending. The budget includes funding for e-Citation enhancements to add additional law enforcement agencies.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 03:44 PM

Page : 1 of 1

Worksheet : 11127 Rev-Elec Citation - 11127  
 Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
 Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

257-Circuit Clerk Electronic Citation Fund

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46010 Fees	75,000	115,908	100,000	100,000	101,348	115,000
48010 Interest	0	427	181	181	701	573
4	75,000	116,335	100,181	100,181	102,049	115,573
Total for Fund (257):	75,000	116,335	100,181	100,181	102,049	115,573
Grand Total:	75,000	116,335	100,181	100,181	102,049	115,573

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:45 PM  
Page : 1 of 1

Worksheet : 11224 Electronic Citation - 11224  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
79940 Miscell Contractual Services	0	0	0	0	0	100,000
Total Contractuals :	0	0	0	0	0	100,000
Total for Fund (257):	0	0	0	0	0	100,000
Grand Total:	0	0	0	0	0	100,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
683,582	784,484	730,000	Charges for Services	810,000
1,142	1,598	592	Miscellaneous	1,257
<b>684,724</b>	<b>786,082</b>	<b>730,592</b>	<b>Total Revenue</b>	<b>811,257</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
683,582	784,484	730,000	Contractuals	810,000
<b>683,582</b>	<b>784,484</b>	<b>730,000</b>	<b>Total Expenditures</b>	<b>810,000</b>

### Use of Cash

**(1,257)**

### Significant Changes

The FY2014 adopted budget reflects a projected volume of 135,000 recordings.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 12:58 PM  
Page : 1 of 1

Worksheet : 11186 Rev-GIS Fees - 11186  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
264-GIS Automation Fee						
46930 GIS Fees	786,000	784,484	730,000	730,000	626,658	810,000
48010 Interest	2,648	1,598	592	592	1,609	1,257
	-----					
4	788,648	786,082	730,592	730,592	628,267	811,257
	-----					
Total for Fund (264):	788,648	786,082	730,592	730,592	628,267	811,257
	-----					
Grand Total:	788,648	786,082	730,592	730,592	628,267	811,257

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:59 PM  
Page : 1 of 1

Worksheet : 11273 GIS Fees - 11273  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Commodities :	0	0	0	0	0	0
79920 Transfers Other Funds	786,000	784,484	730,000	730,000	0	810,000
Total Contractuals :	786,000	784,484	730,000	730,000	0	810,000
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (264):	786,000	784,484	730,000	730,000	0	810,000
Grand Total:	786,000	784,484	730,000	730,000	0	810,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	7	7	7
<b>Part Time</b>	1	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
6,517,757	7,701,922	14,008,282	Intergovernmental	3,587,483
9,167	5,581	0	Transfers	0
<b>6,526,924</b>	<b>7,707,503</b>	<b>14,008,282</b>	<b>Total Revenue</b>	<b>3,587,483</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
376,801	396,251	400,638	Personal Services	285,053
3,597	2,807	5,400	Commodities	6,500
6,304,097	7,033,996	13,601,671	Contractuals	3,294,534
803	0	572	Capital Expenditures	1,396
<b>6,685,298</b>	<b>7,433,054</b>	<b>14,008,281</b>	<b>Total Expenditures</b>	<b>3,587,483</b>

### Use of Cash

**0**

### Significant Changes

The FY2014 budget maintains staffing levels. Partial funding of positions will occur via grant carryover dollars and will therefore be reflected in the modified budget. Continuum of Care funding of approximately \$800k will also be reflected in the modified budget.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 12:16 PM  
Page : 1 of 1

Worksheet : 11178 Rev-CDBG / HUD Grant - 11178  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

740-HUD Grants

45040 Community Dev Administration	7,776,862	3,984,337	4,323,613	9,427,054	1,986,541	2,587,030
45050 Home Program	7,193,100	2,731,011	0	4,581,228	637,320	1,000,453
45360 Program Income - Loans	0	986,574	0	0	1,523,779	0
49920 Transfers From Other Funds	0	5,581	0	0	9,444	0
4	14,969,962	7,707,503	4,323,613	14,008,282	4,157,084	3,587,483

Total for Fund (740): 14,969,962 7,707,503 4,323,613 14,008,282 4,157,084 3,587,483

Grand Total: 14,969,962 7,707,503 4,323,613 14,008,282 4,157,084 3,587,483

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:16 PM  
Page : 1 of 1

Worksheet : 11314 CDBG / HUD Grants - 11314  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	397,560	367,908	301,638	400,138	342,503	279,653
51120 Part Time Salaries And Wages	0	0	0	0	3,152	5,400
*51135 Payroll Contingency	0	0	0	0	0	0
51140 Overtime Salaries And Wages	0	0	0	0	264	0
51220 Vacation payout	0	18,098	0	0	12,410	0
51230 Sick Payout	0	10,245	0	0	8,638	0
51240 Opt Out Premium	0	0	0	0	115	0
51250 Wellness Initiative	0	0	500	500	0	0
Total Personnel Services :	397,560	396,251	302,138	400,638	367,082	285,053
61010 Office Supplies	3,000	2,761	1,400	4,400	2,508	2,000
61020 Computer Supplies	0	0	0	0	0	2,000
61040 Operational Supplies	1,600	46	1,000	1,000	2,385	2,500
Total Commodities :	4,600	2,807	2,400	5,400	4,893	6,500
71270 Email Archival	0	0	0	0	0	270
71450 Mileage Reimbursement	1,200	911	800	800	1,060	532
71500 Trips And Training	8,000	8,009	7,000	4,405	8,140	6,722
71810 Dues And Subscriptions	6,826	6,305	6,826	6,826	6,275	7,500
71840 Publications & Legal Notices	1,600	967	1,500	1,095	2,087	2,800
71950 Cellular Phones	948	725	948	948	592	950
72140 Unemployment Compensation	945	291	1,203	1,203	831	989
72170 Liability And Work Comp Insurance	15,314	3,675	9,218	9,218	11,534	8,010
72530 Equipment Rental	0	0	0	0	0	2,700
72820 Postage	500	222	400	400	359	700
73195 Indirect Cost Allocations	67,068	31,586	40,054	40,054	51,139	51,891
74080 H/L/D Employee Benefits	97,192	81,414	75,887	89,951	77,423	62,650
*74100 Retirement Benefits/FICA	33,436	28,798	23,075	28,136	26,493	21,808
*74110 Retirement Benefits/IMRF	50,134	43,139	35,563	43,363	40,371	32,357
79920 Transfers Other Funds	47,185	5,581	15,000	15,000	13,895	30,673
79940 Miscell Contractual Services	0	1,433	0	0	5,000	40,000
*79950 All Other Miscellaneous	14,234,806	6,820,940	3,801,029	13,360,272	7,563,159	3,023,982
Total Contractuals :	14,565,154	7,033,996	4,018,503	13,601,671	7,808,358	3,294,534
84030 Computer Equipment	2,648	0	572	572	-3,018	1,396
Total Capital Expenditures :	2,648	0	572	572	-3,018	1,396
Total for Fund (740) :	14,969,962	7,433,054	4,323,613	14,008,281	8,177,315	3,587,483
Grand Total :	14,969,962	7,433,054	4,323,613	14,008,281	8,177,315	3,587,483

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	3	3	3
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
408,249	393,673	396,500	Charges for Services	365,000
21,945	22,443	21,250	Miscellaneous	23,772
<b>430,194</b>	<b>416,116</b>	<b>417,750</b>	<b>Total Revenue</b>	<b>388,772</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
104,815	122,489	130,423	Personal Services	132,338
111,834	120,354	119,991	Commodities	116,900
216,403	230,593	251,519	Contractuals	253,148
3,080	0	0	Capital Expenditures	0
<b>436,132</b>	<b>473,436</b>	<b>501,933</b>	<b>Total Expenditures</b>	<b>502,386</b>

### Use of Cash

**113,614**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:53 AM  
Page : 1 of 1

Worksheet : 11131 Rev-Law Library - 11131  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

252-Law Library

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46010 Fees	416,000	393,673	396,500	396,500	315,692	365,000
48010 Interest	3,023	2,023	1,250	1,250	1,980	1,772
49910 All Other Miscellaneous Revenue	20,000	20,420	20,000	20,000	21,794	22,000
4	439,023	416,116	417,750	417,750	339,466	388,772
Total for Fund (252):	439,023	416,116	417,750	417,750	339,466	388,772
Grand Total:	439,023	416,116	417,750	417,750	339,466	388,772

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:54 AM  
Page : 1 of 1

Worksheet : 11228 Law Library - 11228  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	122,490	122,463	130,423	130,423	108,758	132,338
51160 Holiday Pay	0	0	0	0	229	0
51180 Special Pay	0	26	0	0	-12	0
51220 Vacation payout	0	0	0	0	5,800	0
51230 Sick Payout	0	0	0	0	4,881	0
51240 Opt Out Premium	0	0	0	0	750	0
Total Personnel Services :	122,490	122,489	130,423	130,423	120,406	132,338
61010 Office Supplies	500	143	400	400	0	400
61020 Computer Supplies	1,000	0	4,091	4,091	0	1,000
61030 Books Manuals And Periodicals	117,900	119,985	115,000	115,000	119,419	115,000
61040 Operational Supplies	1,000	226	500	500	97	500
Total Commodities :	120,400	120,354	119,991	119,991	119,516	116,900
71220 Computer Services	40,221	41,706	42,500	42,500	47,504	50,000
71230 Software Maintenance	2,900	2,500	4,700	4,700	2,500	4,700
71450 Mileage Reimbursement	200	0	0	0	0	0
71500 Trips And Training	102	0	0	0	0	0
71810 Dues And Subscriptions	400	248	450	450	579	450
71960 Data/Telecommunications	900	984	900	900	655	1,000
72140 Unemployment Compensation	405	405	681	681	681	642
72170 Liability And Work Comp Insurance	3,721	3,721	3,986	3,986	3,986	2,846
72260 Office Equip Maintenance And Repairs	500	0	250	250	0	250
72530 Equipment Rental	3,400	3,325	6,500	6,500	7,800	7,000
73195 Indirect Cost Allocations	66,561	66,561	75,601	75,601	75,601	78,275
*74080 H/L/D Employee Benefits	23,532	21,320	23,864	23,864	22,701	15,550
*74100 Retirement Benefits/FICA	9,547	9,132	9,710	9,710	8,955	10,124
*74110 Retirement Benefits/IMRF	14,314	13,691	15,377	15,377	13,783	15,311
79920 Transfers Other Funds	67,000	67,000	67,000	67,000	0	67,000
Total Contractuals :	233,703	230,593	251,519	251,519	184,745	253,148
Total Capital Expenditures :	0	0	0	0	0	0
Total for Fund (252) :	476,593	473,436	501,933	501,933	424,667	502,386
Grand Total :	476,593	473,436	501,933	501,933	424,667	502,386

# FY 2014 Budget Overview

## 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 2012-2017 5-Year proposed Highway Improvement Program is the guideline for programming of projects and phases thereof in CFY2013. Projects are individually appropriated by the County Board throughout the year

### Personnel

	Budget 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
11,960,202	11,260,973	9,925,000	Taxes	9,447,874
2,009,356	703,241	3,041,200	Intergovernmental	820,000
0	-240	0	Charges for Services	0
61,398	43,790	85,476	Miscellaneous	62,787
<b>14,030,956</b>	<b>12,007,764</b>	<b>13,051,676</b>	<b>Total Revenue</b>	<b>10,330,661</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,010,676	898,265	1,751,000	Commodities	1,803,500
926,951	1,104,764	1,030,000	Contractuals	1,270,000
6,694,945	9,964,162	26,424,800	Capital Expenditures	7,257,161
<b>9,632,572</b>	<b>11,967,191</b>	<b>29,205,800</b>	<b>Total Expenditures</b>	<b>10,330,661</b>

### Use of Cash

**0**

### Significant Changes

In accordance with our capital improvement budget policies, the construction projects budgeted in this fund only includes expenditures covered by FY2014 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 2012 2013 2014

Date : 09-Jan-2014 11:41 AM  
Page : 1 of 1

Worksheet : 11148 Rev-Motor Fuel Tax - 11148  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
<b>268-Motor Fuel Tax</b>						
41230 Motor Fuel Tax Allotments	10,335,545	11,260,973	9,925,000	9,925,000	10,762,096	9,447,874
45400 Revenue From Other Government Bodies	1,712,200	258,131	303,200	2,503,400	684,944	258,500
45410 DOT Signs and Markings Revenue	64,900	110,534	64,900	64,900	169,609	68,100
45430 DOT Signal Maintenance Rev	472,900	334,576	472,900	472,900	554,886	493,400
46630 Highway-Motor Equipment Service	0	-214	0	0	214	0
46830 Service Station	0	-26	0	0	26	0
48010 Interest	148,800	43,790	85,476	85,476	68,144	62,787
4	12,734,345	12,007,764	10,851,476	13,051,676	12,239,919	10,330,661
Total for Fund (268):	12,734,345	12,007,764	10,851,476	13,051,676	12,239,919	10,330,661
Grand Total:	12,734,345	12,007,764	10,851,476	13,051,676	12,239,919	10,330,661

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:42 AM  
Page : 1 of 1

Worksheet : 11245 Motor Fuel Tax - 11245  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
65030 Highway Materials	1,700,000	898,265	1,751,000	1,751,000	1,552,363	1,803,500
Total Commodities :	1,700,000	898,265	1,751,000	1,751,000	1,552,363	1,803,500
79940 Miscell Contractual Services	1,111,000	1,104,764	1,030,000	1,030,000	1,014,831	1,270,000
Total Contractuals :	1,111,000	1,104,764	1,030,000	1,030,000	1,014,831	1,270,000
84075 Passage Equipment	0	51,775	0	0	127,549	0
85020 Roads & Road Constr & Maintenance	18,886,100	9,912,387	8,070,476	26,424,800	14,139,655	7,257,161
Total Capital Expenditures :	18,886,100	9,964,162	8,070,476	26,424,800	14,267,204	7,257,161
Total for Fund (268):	21,697,100	11,967,191	10,851,476	29,205,800	16,834,398	10,330,661
Grand Total:	21,697,100	11,967,191	10,851,476	29,205,800	16,834,398	10,330,661

# FY 2014 Budget Overview

## 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. All revenue collected is used to support neutral site exchanges.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
44,381	182,173	183,000	Charges for Services	170,000
0	368	129	Miscellaneous	524
<b>44,381</b>	<b>182,541</b>	<b>183,129</b>	<b>Total Revenue</b>	<b>170,524</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	9,125	183,000	Contractuals	170,000
<b>0</b>	<b>9,125</b>	<b>183,000</b>	<b>Total Expenditures</b>	<b>170,000</b>

### Use of Cash

**(524)**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:38 AM  
Page : 1 of 1

Worksheet : 11136 Rev-Neut Site Exchng - 11136  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

255-Neutral Site Custody Exchange Fee

46010 Fees	192,000	182,173	183,000	183,000	146,204	170,000
48010 Interest	0	368	129	129	599	524
4	192,000	182,541	183,129	183,129	146,803	170,524
Total for Fund (255):	192,000	182,541	183,129	183,129	146,803	170,524
Grand Total:	192,000	182,541	183,129	183,129	146,803	170,524

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:38 AM  
Page : 1 of 1

Worksheet : 11233 Neutral Site Exchng - 11233  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
79940 Miscell Contractual Services	192,000	9,125	183,000	183,000	157,152	170,000
Total Contractuals :	192,000	9,125	183,000	183,000	157,152	170,000
Total for Fund (255):	192,000	9,125	183,000	183,000	157,152	170,000
Grand Total:	192,000	9,125	183,000	183,000	157,152	170,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	1,316	0	Intergovernmental	0
1,601,031	1,831,116	2,002,000	Charges for Services	2,004,000
2,268	1,950	930	Miscellaneous	2,411
<b>1,603,299</b>	<b>1,834,382</b>	<b>2,002,930</b>	<b>Total Revenue</b>	<b>2,006,411</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
59,333	73,565	143,155	Commodities	139,000
1,590,601	1,461,366	1,596,461	Contractuals	1,425,716
38,710	139,527	65,860	Capital Expenditures	95,020
<b>1,688,644</b>	<b>1,674,458</b>	<b>1,805,476</b>	<b>Total Expenditures</b>	<b>1,659,736</b>

### Use of Cash

**(346,675)**

### Significant Changes

The FY2014 budget includes funding for mobile technology to make the probation officers more efficient in the field by giving them greater access to case files. The transfer to the General Fund has been reduced to reflect greater State probation funding.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:31 AM  
Page : 1 of 1

Worksheet : 11132 Rev-Probation Serv - 11132  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
250-Probation Services Fee						
45340 Other Federal Funds	0	1,316	0	0	0	0
46755 GPS	0	600	0	0	2,700	0
46761 Crime Victims Service Fee	20,000	39,880	35,000	35,000	37,911	37,000
46763 Probation Services Operations	0	48,541	225,000	225,000	255,992	225,000
46764 Probation Services - Order of Protections	0	6,866	2,000	2,000	1,775	2,000
46765 Probation Service Fees	1,100,000	1,185,523	1,200,000	1,200,000	998,878	1,200,000
46766 Probation - Pretrial	86,000	94,764	90,000	90,000	82,494	90,000
46767 Probation - Conditional Discharge	350,000	295,506	290,000	290,000	268,888	290,000
46768 Probation - Court Supervision	35,000	35,703	35,000	35,000	39,812	35,000
46769 Probation - Conditional Supervision	145,000	123,733	125,000	125,000	103,997	125,000
48010 Interest	2,258	1,646	930	930	3,210	2,411
49910 All Other Miscellaneous Revenue	0	304	0	0	216	0
4	1,738,258	1,834,382	2,002,930	2,002,930	1,795,873	2,006,411
-----						
Total for Fund (250):	1,738,258	1,834,382	2,002,930	2,002,930	1,795,873	2,006,411
-----						
Grand Total:	1,738,258	1,834,382	2,002,930	2,002,930	1,795,873	2,006,411

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:31 AM  
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Worksheet : 11229 Probation Services - 11229  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
<hr/>						
Total Personnel Services :	0	0	0	0	0	0
61010 Office Supplies	5,000	4,118	4,000	4,000	1,303	4,000
*61020 Computer Supplies	71,300	18,956	56,090	86,715	24,714	80,200
61030 Books Manuals And Periodicals	500	0	200	200	122	0
*61040 Operational Supplies	17,500	17,969	19,600	19,600	20,607	20,800
65090 Gasoline	34,650	32,522	32,640	32,640	26,034	34,000
<hr/>						
Total Commodities :	128,950	73,565	112,530	143,155	72,780	139,000
*71220 Computer Services	15,000	2,953	15,000	15,000	1,086	20,016
71230 Software Maintenance	47,000	38,515	48,325	48,325	73,036	40,000
71450 Mileage Reimbursement	2,000	914	1,000	1,000	1,157	1,000
71500 Trips And Training	20,000	11,353	16,150	16,150	14,243	16,150
71810 Dues And Subscriptions	500	2,824	1,300	1,300	687	1,300
71950 Cellular Phones	14,000	9,616	12,000	12,000	10,153	12,000
71960 Data/Telecommunications	1,800	723	1,600	1,600	286	750
72040 Adult Residential Treatment	222,020	216,421	300,000	300,000	269,721	300,000
72210 Motor Vehicle Maintenance & Repairs	18,000	21,823	18,000	18,000	14,376	18,000
72280 Equipment Maintenance	500	1,713	1,500	1,500	1,792	1,500
72940 All Other Fees	90,000	91,228	120,000	120,000	114,717	120,000
79920 Transfers Other Funds	992,373	992,373	938,586	938,586	938,586	745,000
79940 Miscell Contractual Services	100,000	70,910	123,000	123,000	73,281	150,000
<hr/>						
Total Contractuals :	1,523,193	1,461,366	1,596,461	1,596,461	1,513,121	1,425,716
83010 Motor Vehicles	41,064	41,064	48,260	48,260	46,431	58,000
*84030 Computer Equipment	98,900	98,463	17,600	17,600	11,929	37,020
<hr/>						
Total Capital Expenditures :	139,964	139,527	65,860	65,860	58,360	95,020
<hr/>						
Total for Fund (250) :	1,792,107	1,674,458	1,774,851	1,805,476	1,644,261	1,659,736
<hr/>						
Grand Total:	1,792,107	1,674,458	1,774,851	1,805,476	1,644,261	1,659,736

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	16	19	14
<b>Part Time</b>	2	2	2

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,137,538	1,306,097	1,210,860	Charges for Services	1,417,500
8,141	7,040	4,172	Miscellaneous	7,015
18,750	6,250	0	Transfers	0
<b>1,164,429</b>	<b>1,319,387</b>	<b>1,215,032</b>	<b>Total Revenue</b>	<b>1,424,515</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
593,315	601,450	724,969	Personal Services	736,666
3,146	2,167	8,000	Commodities	8,000
478,594	528,026	589,928	Contractuals	639,287
0	8,044	51,924	Capital Expenditures	65,609
<b>1,075,055</b>	<b>1,139,687</b>	<b>1,374,821</b>	<b>Total Expenditures</b>	<b>1,449,562</b>

### Use of Cash

**25,047**

### Significant Changes

The FY2014 adopted budget reflects a projected volume of 135,000 recordings. Five full-time positions have been eliminated. These positions were previously unfunded.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:13 AM  
Page : 1 of 1

Worksheet : 11185 Rev-Recorder Autom - 11185  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

260-Recorder Automation

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46010 Fees	1,166,000	1,306,097	1,210,860	1,210,860	1,071,305	1,417,500
48010 Interest	9,726	7,040	4,172	4,172	7,937	7,015
49920 Transfers From Other Funds	0	6,250	0	0	0	0
4	1,175,726	1,319,387	1,215,032	1,215,032	1,079,242	1,424,515
Total for Fund (260):	1,175,726	1,319,387	1,215,032	1,215,032	1,079,242	1,424,515
Grand Total:	1,175,726	1,319,387	1,215,032	1,215,032	1,079,242	1,424,515

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:13 AM  
Page : 1 of 1

Worksheet : 11272 Recorder Automation - 11272  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*51110 Regular Salaries And Wages	640,997	595,051	661,223	661,223	573,330	671,103
*51120 Part Time Salaries And Wages	14,391	2,608	14,426	14,426	1,418	14,837
*51140 Overtime Salaries And Wages	49,200	0	49,320	49,320	1,275	50,726
51210 Performance Appraisals	0	3,791	0	0	7,725	0
51220 Vacation payout	0	0	0	0	135	0
Total Personnel Services :	704,588	601,450	724,969	724,969	583,883	736,666
61010 Office Supplies	0	134	0	0	0	0
61040 Operational Supplies	8,000	2,033	8,000	8,000	3,312	8,000
Total Commodities :	8,000	2,167	8,000	8,000	3,312	8,000
71220 Computer Services	220,000	198,966	220,000	220,000	181,087	231,336
71270 Email Archival	0	0	0	0	0	300
71430 Tuition Reimbursement	500	0	500	500	0	500
71450 Mileage Reimbursement	300	0	300	300	0	500
71500 Trips And Training	1,500	0	1,500	1,500	0	1,500
71970 Courier Services	0	0	0	0	0	18,000
72280 Equipment Maintenance	9,000	0	7,650	7,650	0	7,650
72840 Temporary Employment Services	30,000	28,800	30,000	30,000	29,500	31,000
73195 Indirect Cost Allocations	40,076	40,076	36,337	36,337	36,337	36,887
*74080 H/L/D Employee Benefits	150,832	149,764	147,707	147,707	152,966	165,027
*74100 Retirement Benefits/FICA	53,901	44,153	55,460	55,460	42,859	56,355
*74110 Retirement Benefits/IMRF	80,816	65,640	85,474	85,474	64,749	85,232
79950 All Other Miscellaneous	5,000	627	5,000	5,000	612	5,000
Total Contractuals :	591,925	528,026	589,928	589,928	508,110	639,287
84030 Computer Equipment	60,100	8,044	41,924	41,924	0	55,609
84060 Furniture And Office Equipment	10,000	0	10,000	10,000	0	10,000
Total Capital Expenditures :	70,100	8,044	51,924	51,924	0	65,609
Total for Fund (260) :	1,374,613	1,139,687	1,374,821	1,374,821	1,095,305	1,449,562
Grand Total:	1,374,613	1,139,687	1,374,821	1,374,821	1,095,305	1,449,562

## FY 2014 Budget Overview

### 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 2013-2018 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
25,786,318	27,591,338	27,400,000	Taxes	28,500,000
3,546,250	1,964,271	18,170,100	Intergovernmental	7,435,400
177,527	157,504	178,753	Miscellaneous	233,886
<b>29,510,095</b>	<b>29,713,113</b>	<b>45,748,853</b>	<b>Total Revenue</b>	<b>36,169,286</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,481,036	2,325,583	3,425,100	Contractuals	9,280,079
17,906,366	26,256,052	96,328,200	Capital Expenditures	19,453,807
<b>20,387,402</b>	<b>28,581,635</b>	<b>99,753,300</b>	<b>Total Expenditures</b>	<b>28,733,886</b>

#### Use of Cash

**(7,435,400)**

#### Significant Changes

In accordance with our capital improvement budget policies, the construction projects budgeted in this fund only includes expenditures covered by FY2014 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 2012 2013 2014

Date : 09-Jan-2014 10:56 AM  
Page : 1 of 1

Worksheet : 11149 Rev-1/4% Sales Tax - 11149  
Management Center : 0000000 To ZZZZZZZ

Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
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Fund-Account Description

269-Sales Tax for Transportation & Public Safety						
41170 1/4% Supplemental Sales Tax	26,300,000	27,591,338	27,400,000	27,400,000	20,989,893	28,500,000
* 45400 Revenue From Other Government Bodies	7,217,600	1,964,271	4,466,200	18,170,100	1,689,727	7,435,400
* 48010 Interest	614,200	157,504	178,753	178,753	161,060	233,886
4	34,131,800	29,713,113	32,044,953	45,748,853	22,840,680	36,169,286
Total for Fund (269):	34,131,800	29,713,113	32,044,953	45,748,853	22,840,680	36,169,286
Grand Total:	34,131,800	29,713,113	32,044,953	45,748,853	22,840,680	36,169,286

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 10:57 AM  
Page : 1 of 1

Worksheet : 11246 1/4% Sales Tax - 11246  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
71150 Consultants	155,900	78,077	110,400	132,000	61,083	112,600
*79920 Transfers Other Funds	2,257,000	2,247,506	3,293,100	3,293,100	1,980,496	9,167,479
Total Contractuals :	2,412,900	2,325,583	3,403,500	3,425,100	2,041,579	9,280,079
*85020 Roads & Road Constr & Maintenance	64,940,700	26,256,052	28,641,453	96,328,200	91,622,811	19,453,807
Total Capital Expenditures :	64,940,700	26,256,052	28,641,453	96,328,200	91,622,811	19,453,807
Total for Fund (269):	67,353,600	28,581,635	32,044,953	99,753,300	93,664,390	28,733,886
Grand Total:	67,353,600	28,581,635	32,044,953	99,753,300	93,664,390	28,733,886

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
188,790	218,798	200,000	Charges for Services	250,000
3,253	2,801	1,657	Miscellaneous	2,866
<b>192,043</b>	<b>221,599</b>	<b>201,657</b>	<b>Total Revenue</b>	<b>252,866</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
188,790	102,000	201,657	Contractuals	253,000
<b>188,790</b>	<b>102,000</b>	<b>201,657</b>	<b>Total Expenditures</b>	<b>253,000</b>

#### Use of Cash

**134**

#### 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 2012 2013 2014

Date : 09-Jan-2014 09:47 AM  
Page : 1 of 1

Worksheet : 11194 Rev-Sol Wst Mgt Tax - 11194  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

270-Solid Waste Management Tax

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46850 All Other Charges For Services	100,000	218,798	200,000	200,000	193,843	250,000
48010 Interest	3,988	2,801	1,657	1,657	3,314	2,866
4	103,988	221,599	201,657	201,657	197,157	252,866
Total for Fund (270):	103,988	221,599	201,657	201,657	197,157	252,866
Grand Total:	103,988	221,599	201,657	201,657	197,157	252,866

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:47 AM  
Page : 1 of 1

Worksheet : 11316 Solid Waste Mgmt Tax - 11316  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
79920 Transfers Other Funds	102,000	102,000	201,657	201,657	169,743	253,000
Total Contractuals :	102,000	102,000	201,657	201,657	169,743	253,000
Total for Fund (270):	102,000	102,000	201,657	201,657	169,743	253,000
Grand Total:	102,000	102,000	201,657	201,657	169,743	253,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
35,280	36,150	33,000	Taxes	33,000
28,249	27,436	16,938	Miscellaneous	17,461
<b>63,529</b>	<b>63,586</b>	<b>49,938</b>	<b>Total Revenue</b>	<b>50,461</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	0	1,100	Commodities	1,100
48,819	57,377	124,015	Contractuals	59,050
0	0	4,200	Capital Expenditures	0
<b>48,819</b>	<b>57,377</b>	<b>129,315</b>	<b>Total Expenditures</b>	<b>60,150</b>

### Use of Cash

**9,689**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 08:35 AM  
Page : 1 of 1

Worksheet : 11199 Rev-Tax Sale Auto - 11199  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

266-Tax Sale Automation Fee

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41140 Proceeds Of Tax Sales	33,000	36,150	33,000	33,000	32,730	33,000
48010 Interest	1,836	1,563	938	938	1,694	1,461
49910 All Other Miscellaneous Revenue	19,000	25,873	16,000	16,000	33,512	16,000
4	53,836	63,586	49,938	49,938	67,936	50,461
Total for Fund (266):	53,836	63,586	49,938	49,938	67,936	50,461
Grand Total:	53,836	63,586	49,938	49,938	67,936	50,461

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 08:35 AM  
Page : 1 of 1

Worksheet : 11267 Tax Sale Automation - 11267  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

61040 Operational Supplies	0	0	1,100	1,100	0	1,100
Total Commodities :	0	0	1,100	1,100	0	1,100
71250 Document Imaging	0	0	65,000	60,800	53,769	0
72510 Building Rentals	1,500	775	1,250	1,250	1,550	1,250
79920 Transfers Other Funds	30,806	30,806	30,965	30,965	0	26,800
79940 Miscell Contractual Services	44,000	25,796	31,000	31,000	25,541	31,000
Total Contractuals :	76,306	57,377	128,215	124,015	80,860	59,050
84030 Computer Equipment	0	0	0	4,200	3,922	0
Total Capital Expenditures :	0	0	0	4,200	3,922	0
Total for Fund (266):	76,306	57,377	129,315	129,315	84,782	60,150
Grand Total:	76,306	57,377	129,315	129,315	84,782	60,150

# FY 2014 Budget Overview

## Transportation Safety Highway Hire-back

### Department Purpose

This fund was created to hire-back off-duty officers to patrol in areas where non-interstate roads are being repaired or constructed. It is funded through a \$125 fine for every construction zone violation.

### Personnel

	Budget 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	0	0	Fines and Forfeitures	21,000
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Revenue</b>	<b>21,000</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	0	0	Contractuals	21,000
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Expenditures</b>	<b>21,000</b>

### Use of Cash

**0**

### Significant Changes

This fund was created in FY 2013 through the passage of HB1038.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 03:41 PM  
Page : 1 of 1

Worksheet : 11128 Rev-Trans Safety - 11128  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

253-Transportation Safety Highway Hire-back Fund

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
43040 Traffic Fees	0	0	0	0	29,903	21,000
4	0	0	0	0	29,903	21,000
Total for Fund (253):	0	0	0	0	29,903	21,000
Grand Total:	0	0	0	0	29,903	21,000

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 03:42 PM  
Page : 1 of 1

Worksheet : 11225 Trans Safety Hire - 11225  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
79940 Miscell Contractual Services	0	0	0	0	0	21,000
Total Contractuals :	0	0	0	0	0	21,000
Total for Fund (253):	0	0	0	0	0	21,000
Grand Total:	0	0	0	0	0	21,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	3	3	1
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
81,093	78,714	79,500	Charges for Services	79,500
543	347	243	Miscellaneous	181
<b>81,636</b>	<b>79,061</b>	<b>79,743</b>	<b>Total Revenue</b>	<b>79,681</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
84,756	82,175	87,563	Personal Services	30,258
62,747	56,759	82,753	Contractuals	30,057
<b>147,503</b>	<b>138,934</b>	<b>170,316</b>	<b>Total Expenditures</b>	<b>60,315</b>

### Use of Cash

**(19,366)**

### Significant Changes

Two positions have been moved to the general fund.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 08-Jan-2014 11:06 AM  
Page : 1 of 1

Worksheet : 11203 Rev-Vital Rec Auto - 11203  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

262-Vital Records Automation

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
46010 Fees	79,500	78,714	79,500	79,500	77,554	79,500
48010 Interest	832	347	243	243	174	181
4	80,332	79,061	79,743	79,743	77,728	79,681
Total for Fund (262):	80,332	79,061	79,743	79,743	77,728	79,681
Grand Total:	80,332	79,061	79,743	79,743	77,728	79,681

# Lake County Expense Budget Comparison Report by Management Center

Date : 08-Jan-2014 11:06 AM  
Page : 1 of 1

Worksheet : 11269 Vital Records Auto - 11269  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

*51110 Regular Salaries And Wages	87,430	79,465	86,535	86,535	82,443	30,258
51140 Overtime Salaries And Wages	2,563	1,787	1,028	1,028	427	0
51240 Opt Out Premium	0	923	0	0	115	0
-----						
Total Personnel Services :	89,993	82,175	87,563	87,563	82,985	30,258
-----						
Total Commodities :	0	0	0	0	0	0
-----						
72140 Unemployment Compensation	405	405	405	405	405	214
72280 Equipment Maintenance	1,315	0	1,315	1,315	0	1,315
73195 Indirect Cost Allocations	7,092	7,092	6,511	6,511	6,511	2,247
*74080 H/L/D Employee Benefits	43,423	34,979	37,499	57,499	55,505	20,465
*74100 Retirement Benefits/FICA	6,885	5,760	6,699	6,699	5,492	2,315
*74110 Retirement Benefits/IMRF	10,322	8,523	10,324	10,324	8,440	3,501
-----						
Total Contractuals :	69,442	56,759	62,753	82,753	76,353	30,057
-----						
Total Capital Expenditures :	0	0	0	0	0	0
-----						
Total for Fund (262):	159,435	138,934	150,316	170,316	159,338	60,315
-----						
Grand Total:	159,435	138,934	150,316	170,316	159,338	60,315

## FY 2014 Budget Overview

### Workforce Development Dept Grant

#### Department Purpose

The Workforce Development Department is the recipient of federal Workforce Investment Act grant funds designed to help Lake County businesses address skills gaps, and provide training & employment service assistance to dislocated workers, economically disadvantaged and low-skilled adults, and youth. The department manages the Lake County Job Center which provides job search services and programming to residents, laid-off workers and job seekers by assisting them with making connections to jobs and employers. The department also assists Lake County businesses with retraining incumbent employees, meeting current hiring needs, and lay-off aversion strategies in an effort to maintain global competitiveness.

#### Personnel

	Budget 2012	Budget 2013	Budget 2014
<b>Full Time</b>	23	23	20
<b>Part Time</b>	1	1	1

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
6,202,848	7,210,906	9,799,480	Intergovernmental	3,895,291
1,091	0	0	Miscellaneous	0
160,108	175,814	0	Transfers	200,000
<b>6,364,047</b>	<b>7,386,720</b>	<b>9,799,480</b>	<b>Total Revenue</b>	<b>4,095,291</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
1,355,854	1,374,892	1,488,329	Personal Services	1,448,098
42,777	22,974	18,458	Commodities	17,000
5,235,511	5,405,618	8,277,601	Contractuals	2,614,193
23,007	0	15,093	Capital Expenditures	16,000
<b>6,657,149</b>	<b>6,803,484</b>	<b>9,799,481</b>	<b>Total Expenditures</b>	<b>4,095,291</b>

#### Use of Cash

**0**

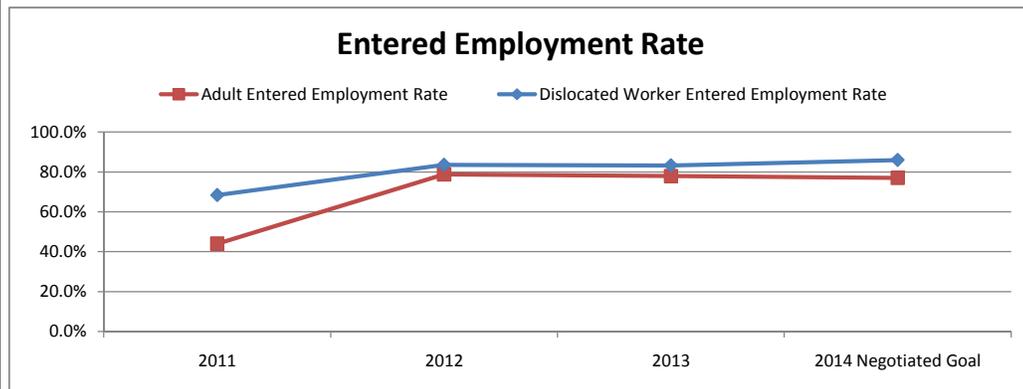
#### Significant Changes

The FY2014 budget reflects a revenue decrease from the FY2013 approved grant. As a result, the budget reflects reductions in all cost categories including personnel (one vacant position and two previously unfunded full-time positions have been eliminated). The budget includes \$200,000 for the County Board's Summer Youth program.

## Adult Training and Employment Services

Purpose: Prepare & connect job seekers to employment

Goal: Percentage of program completers that enter employment



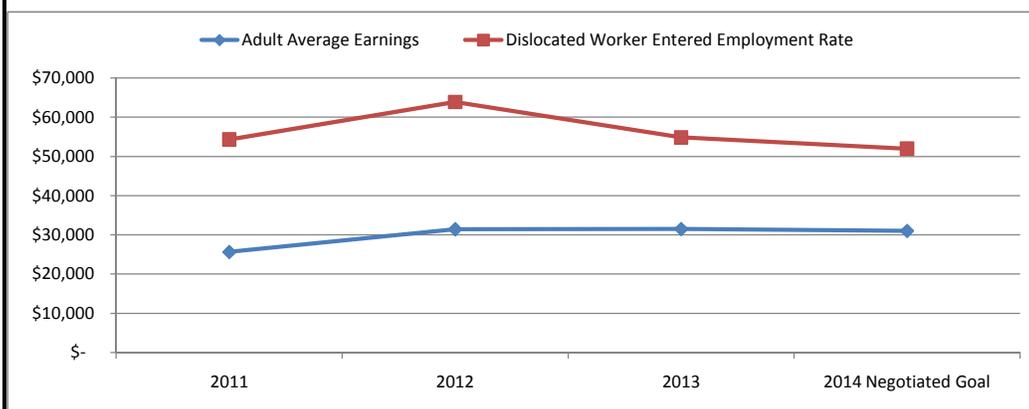
### Performance Snapshot...

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 calculates the percentage of adult job seekers who have entered employment during the first quarter following program completion based on wage data. WDD has negotiated an annual benchmark of 77% Entered Employment Rate for the adult measure and an 86% Entered Employment Rate for the dislocated worker measure.

## Adult Training & Employment Services

Purpose: Prepare & connect job seekers to high wage jobs

Goal: Average wage at placement is sustaining



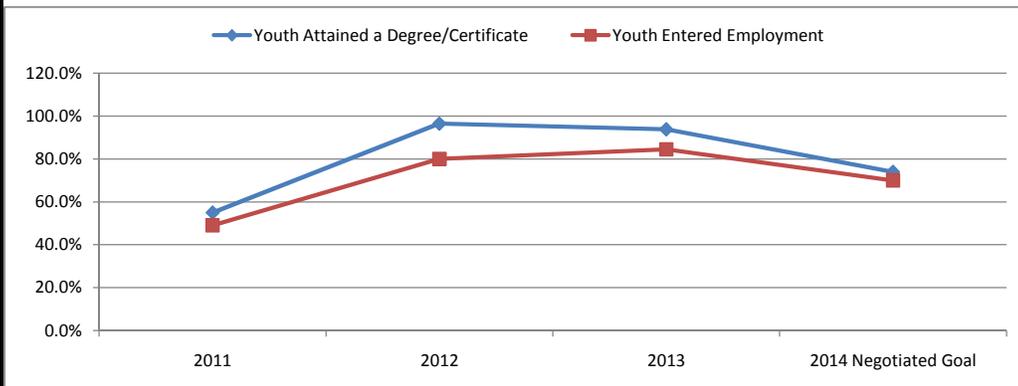
### Performance Snapshot...

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 Average Wage at Placement is based on annualizing six months of wage data for all adult job seekers who have entered employment. WDD has negotiated an annual wage benchmark of \$31,000 for the adults and an annual wage benchmark of \$52,000 for the dislocated worker.

## Youth Program Services

Purpose: Assist youth with staying in school, transitioning to post secondary training, and entering employment

Goal: Percentage of program completers achieving success



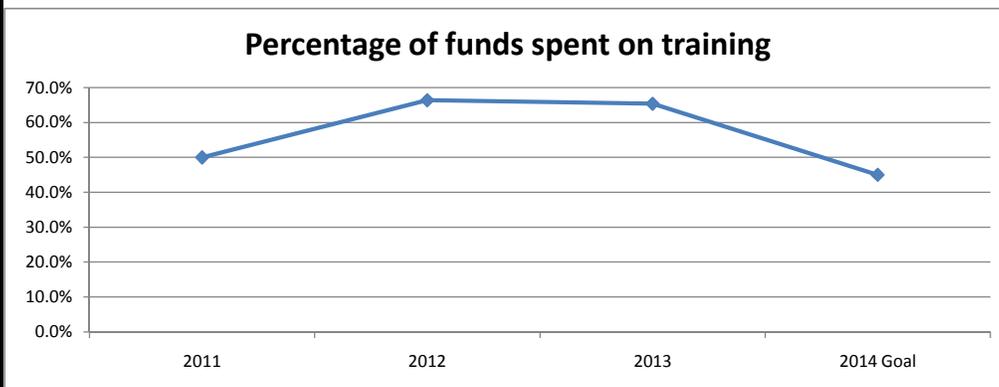
### Performance Snapshot...

The WDD Youth Programs assist youth with identifying and addressing barriers to staying in school, transitioning to post secondary training and employment and successfully completing degrees and certifications. These DOL measure capture the percentage of youth who have completed the WDD program and have successfully achieved a high school diploma or post secondary certification and the percentage who have successfully transitioned into employment, post secondary education, or the military. WDD has negotiated goals of 74% of the youth to attain a degree and 70% to entered employment.

## Adult Training

Purpose: Make funds available to the unemployed to pursue training

Goal: Percentage of available funds spent on training



### Performance Snapshot...

The priority of service to the long term unemployed, dislocated worker and low skill adult job seeker is training in an occupational program at a college, university or proprietary school that leads to an industry recognized credential - preparing the job seeker for a high wage/high growth job. WDD makes available funding for tuition, fees and books through individual training accounts. DCEO has established a training expenditure benchmark at 40% of the total available funds. WDD has historically exceeded this benchmark - last year alone, WDD spent \$1.8 million on training.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 07-Jan-2014 04:13 PM  
Page : 1 of 1

Worksheet : 11207 Rev-Workforce Dev - 11207  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

750-Workforce Development

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
45332 Grants - County	200,000	0	200,000	200,000	2,770	0
45333 Grants - State	11,467,972	7,210,906	4,727,276	9,599,480	4,199,388	3,895,291
48250 Red Book Deposits	11,782	0	0	0	0	0
48320 Proceeds From Sale Of Assets	0	0	0	0	1,618	0
49910 All Other Miscellaneous Revenue	0	0	0	0	110	0
49920 Transfers From Other Funds	0	175,814	0	0	192,792	200,000
4	11,679,754	7,386,720	4,927,276	9,799,480	4,396,678	4,095,291

Total for Fund (750): 11,679,754 7,386,720 4,927,276 9,799,480 4,396,678 4,095,291

Grand Total: 11,679,754 7,386,720 4,927,276 9,799,480 4,396,678 4,095,291

# Lake County Expense Budget Comparison Report

## by Management Center

Date : 07-Jan-2014 04:13 PM  
Page : 1 of 2

Worksheet : 11285 Workforce Dev - 11285  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	1,211,487	1,348,397	1,348,749	1,268,765	1,323,491	1,417,552
*51120 Part Time Salaries And Wages	190,432	1	189,779	214,564	0	25,490
*51140 Overtime Salaries And Wages	0	9,235	11,454	2,000	4,529	2,056
51210 Performance Appraisals	0	2,835	0	0	0	0
51220 Vacation payout	0	10,153	0	0	0	0
51230 Sick Payout	0	1	0	0	0	0
51240 Opt Out Premium	0	4,270	0	3,000	4,326	3,000
Total Personnel Services :	1,401,919	1,374,892	1,549,982	1,488,329	1,332,346	1,448,098
61010 Office Supplies	10,158	18,802	19,500	15,000	15,552	15,000
61020 Computer Supplies	588	1,817	8,000	2,000	1,301	2,000
61030 Books Manuals And Periodicals	2,000	0	2,000	0	0	0
61040 Operational Supplies	0	772	0	772	0	0
61080 Food and Provisions	0	626	0	0	682	0
63010 Building, Grounds Maintenance Supplies	14,867	271	20,000	0	0	0
65180 Miscellaneous Commodities	0	686	0	686	0	0
Total Commodities :	27,613	22,974	49,500	18,458	17,535	17,000
71120 Interpreters	0	224	0	0	0	0
71230 Software Maintenance	0	4,525	0	6,000	5,280	6,000
71270 Email Archival	0	0	0	0	0	450
71450 Mileage Reimbursement	10,000	10,686	15,000	6,501	7,937	6,500
71500 Trips And Training	40,001	42,332	40,000	11,000	27,576	11,000
71630 Garbage Disposal	200	21	200	200	138	200
71650 Security Services	36,306	42,129	38,860	35,000	40,221	35,000
71810 Dues And Subscriptions	7,000	16,217	9,000	16,000	19,924	16,000
71820 Dues	0	20,135	0	0	12,380	0
71840 Publications & Legal Notices	4,126	1,349	4,126	1,000	16	1,000
71850 Advertising	0	0	0	0	596	0
71920 Electricity	37,000	18,667	37,000	23,000	29,472	30,000
71930 Water And Sewer Charges	480	125	480	500	367	500
71940 Telephone	8,400	1,127	4,000	751	1,066	750
71950 Cellular Phones	0	402	0	900	1,249	900
72130 Worker's Compensation Insurance	5,100	0	3,413	0	0	0
72140 Unemployment Compensation	31,000	0	5,902	0	0	0
72250 Bldg & Grounds Maintenance & Repairs	0	4,462	0	10,500	6,795	10,500
72510 Building Rentals	190,835	192,654	190,835	199,289	196,976	199,289
72530 Equipment Rental	5,400	6,161	11,704	8,000	12,555	14,537
72560 All Other Rentals	0	1,380	0	2,000	1,380	2,000
72610 Transportation/Participants	30,000	65,720	53,200	140,550	62,164	15,000
*72680 Client Tuition	7,772,254	3,409,576	1,338,528	3,001,808	2,744,497	1,565,952
72820 Postage	1,200	612	1,200	300	277	300
72830 Printing Services	11,002	9,812	15,000	4,000	5,780	4,000
72840 Temporary Employment Services	0	95,652	41,440	32,405	129,265	29,390
73195 Indirect Cost Allocations	238,672	182,195	175,298	144,981	142,313	145,218
74080 H/L/D Employee Benefits	222,390	222,388	279,740	279,738	230,944	265,047
*74100 Retirement Benefits/FICA	103,419	101,267	115,718	109,331	98,403	111,950
*74110 Retirement Benefits/IMRF	126,211	126,211	160,368	138,687	123,728	142,710
79920 Transfers Other Funds	0	18,750	0	0	0	0
79940 Miscell Contractual Services	1,275,792	773,626	659,342	4,105,160	5,282	0
79950 All Other Miscellaneous	93,432	37,213	102,440	0	3,839	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 07-Jan-2014 04:13 PM  
Page : 2 of 2

Worksheet : 11285 Workforce Dev - 11285  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Contractuals :	10,250,220	5,405,618	3,302,794	8,277,601	3,910,420	2,614,193
84030 Computer Equipment	0	0	25,000	15,093	15,077	16,000
Total Capital Expenditures :	0	0	25,000	15,093	15,077	16,000
Total for Fund (750):	11,679,752	6,803,484	4,927,276	9,799,481	5,275,378	4,095,291
Grand Total:	11,679,752	6,803,484	4,927,276	9,799,481	5,275,378	4,095,291

# ***Capital Projects***

***2014 Approved Budget***

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
142	1	0	Miscellaneous	0
<b>142</b>	<b>1</b>	<b>0</b>	<b>Total Revenue</b>	<b>0</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
36,000	7,823	0	Capital Expenditures	0
<b>36,000</b>	<b>7,823</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>

### 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 2012 2013 2014

Date : 17-Jan-2014 02:21 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

400-2008 Bond Construction Projects

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
48010 Interest	0	1	0	0	0	0
4	0	1	0	0	0	0
Total for Fund (400):	0	1	0	0	0	0
Grand Total:	0	1	0	0	0	0

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:21 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Contractuals :	0	0	0	0	0	0
82010 Buildings And Structures	7,823	7,823	0	0	0	0
Total Capital Expenditures :	7,823	7,823	0	0	0	0
Total for Fund (400):	7,823	7,823	0	0	0	0
Grand Total:	7,823	7,823	0	0	0	0

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
31,616,095	113,408	82,790	Miscellaneous	127,248
<b>31,616,095</b>	<b>113,408</b>	<b>82,790</b>	<b>Total Revenue</b>	<b>127,248</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
396,080	0	0	Contractuals	0
0	3,572,172	27,840,303	Capital Expenditures	0
<b>396,080</b>	<b>3,572,172</b>	<b>27,840,303</b>	<b>Total Expenditures</b>	<b>0</b>

#### Use of Cash

**(127,248)**

#### 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 2012 2013 2014

Date : 17-Jan-2014 02:29 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

403-2010A Bond Road Construction Projects

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
48010 Interest	92,000	113,408	82,790	82,790	54,088	127,248
4	92,000	113,408	82,790	82,790	54,088	127,248
Total for Fund (403):	92,000	113,408	82,790	82,790	54,088	127,248
Grand Total:	92,000	113,408	82,790	82,790	54,088	127,248

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:30 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Contractuals :	0	0	0	0	0	0
85020 Roads & Road Constr & Maintenance	31,132,800	3,572,172	0	27,840,303	4,872,685	0
Total Capital Expenditures :	31,132,800	3,572,172	0	27,840,303	4,872,685	0
Total for Fund (403):	31,132,800	3,572,172	0	27,840,303	4,872,685	0
Grand Total:	31,132,800	3,572,172	0	27,840,303	4,872,685	0

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
21,834,060	53,484	37,345	Miscellaneous	28,756
<b>21,834,060</b>	<b>53,484</b>	<b>37,345</b>	<b>Total Revenue</b>	<b>28,756</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
141,998	0	0	Contractuals	0
2,382,267	9,685,060	10,407,351	Capital Expenditures	0
<b>2,524,265</b>	<b>9,685,060</b>	<b>10,407,351</b>	<b>Total Expenditures</b>	<b>0</b>

#### Use of Cash

**(28,756)**

#### 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 2012 2013 2014

Date : 17-Jan-2014 02:32 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

404-2011A Tax Exempt GO Bonds Road Construction Projects

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
48010 Interest	52,200	53,484	37,345	37,345	23,907	28,756
4	52,200	53,484	37,345	37,345	23,907	28,756
Total for Fund (404):	52,200	53,484	37,345	37,345	23,907	28,756
Grand Total:	52,200	53,484	37,345	37,345	23,907	28,756

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:32 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
-----						
Total Contractuals :	0	0	0	0	0	0
85020 Roads & Road Constr & Maintenance	18,701,900	9,685,060	0	10,407,351	8,780,412	0
-----						
Total Capital Expenditures :	18,701,900	9,685,060	0	10,407,351	8,780,412	0
Total Debt :	0	0	0	0	0	0
-----						
Total for Fund (404):	18,701,900	9,685,060	0	10,407,351	8,780,412	0
-----						
Grand Total:	18,701,900	9,685,060	0	10,407,351	8,780,412	0

# ***Debt Service Funds***

***2014 Approved Budget***

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>	<u>2014 Approved</u>
482,917	481,520	485,330	491,140
Transfers			
<b>482,917</b>	<b>481,520</b>	<b>485,330</b>	<b>491,140</b>
<b>Total Revenue</b>			

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>	<u>2014 Approved</u>
425	300	2,500	2,500
Contractuals			
482,416	481,520	485,330	488,640
Debt Services			
<b>482,841</b>	<b>481,820</b>	<b>487,830</b>	<b>491,140</b>
<b>Total Expenditures</b>			

### Use of Cash

**0**

### Significant Changes

The FY2014 budget includes required debt service for the Series 2005 Bond.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 17-Jan-2014 02:37 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

315-2005 GO Refunding Bonds

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
49920 Transfers From Other Funds	481,520	481,520	485,330	485,330	485,330	491,140
4	481,520	481,520	485,330	485,330	485,330	491,140
Total for Fund (315):	481,520	481,520	485,330	485,330	485,330	491,140
Grand Total:	481,520	481,520	485,330	485,330	485,330	491,140

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:38 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	500	300	2,500	2,500	300	2,500
Total Contractuals :	500	300	2,500	2,500	300	2,500
90010 Principal Payments	440,000	440,000	460,000	460,000	460,000	480,000
90020 Interest Payments	41,520	41,520	25,330	25,330	25,330	8,640
Total Debt :	481,520	481,520	485,330	485,330	485,330	488,640
Total for Fund (315):	482,020	481,820	487,830	487,830	485,630	491,140
Grand Total:	482,020	481,820	487,830	487,830	485,630	491,140

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
2,750,582	2,761,681	2,781,994	Transfers	2,810,894
<b>2,750,582</b>	<b>2,761,681</b>	<b>2,781,994</b>	<b>Total Revenue</b>	<b>2,810,894</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
425	500	2,500	Contractuals	2,500
2,749,581	2,761,681	2,781,994	Debt Services	2,808,394
<b>2,750,006</b>	<b>2,762,181</b>	<b>2,784,494</b>	<b>Total Expenditures</b>	<b>2,810,894</b>

### Use of Cash

**0**

### Significant Changes

The FY2014 budget includes required debt service for the Series 2008 Bond.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 17-Jan-2014 02:40 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
300-2008 GO Bonds						
49920 Transfers From Other Funds	2,761,681	2,761,681	2,781,994	2,781,994	2,781,994	2,810,894
4	2,761,681	2,761,681	2,781,994	2,781,994	2,781,994	2,810,894
-----						
Total for Fund (300):	2,761,681	2,761,681	2,781,994	2,781,994	2,781,994	2,810,894
-----						
Grand Total:	2,761,681	2,761,681	2,781,994	2,781,994	2,781,994	2,810,894

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:40 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	500	500	2,500	2,500	2,500	2,500
Total Contractuals :	500	500	2,500	2,500	2,500	2,500
90010 Principal Payments	1,375,000	1,375,000	1,440,000	1,440,000	1,440,000	1,515,000
90020 Interest Payments	1,386,682	1,386,681	1,341,994	1,341,994	1,341,994	1,293,394
Total Debt :	2,761,682	2,761,681	2,781,994	2,781,994	2,781,994	2,808,394
Total for Fund (300) :	2,762,182	2,762,181	2,784,494	2,784,494	2,784,494	2,810,894
Grand Total :	2,762,182	2,762,181	2,784,494	2,784,494	2,784,494	2,810,894

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
641,197	669,075	669,100	Intergovernmental	610,900
0	206	0	Miscellaneous	0
1,526,753	925,060	925,100	Transfers	984,800
<b>2,167,950</b>	<b>1,594,341</b>	<b>1,594,200</b>	<b>Total Revenue</b>	<b>1,595,700</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	960	6,500	Contractuals	2,500
1,526,753	1,593,134	1,593,200	Debt Services	1,593,200
<b>1,526,753</b>	<b>1,594,094</b>	<b>1,599,700</b>	<b>Total Expenditures</b>	<b>1,595,700</b>

### Use of Cash

**0**

### Significant Changes

The FY2014 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 2012 2013 2014

Date : 17-Jan-2014 02:42 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
303-2010A Taxable GO Bonds						
45345 Federal Bond Interest Subsidy	669,100	669,075	669,100	669,100	615,883	610,900
48010 Interest	700	206	0	0	0	0
49920 Transfers From Other Funds	925,100	925,060	925,100	925,100	849,903	984,800
-----						
4	1,594,900	1,594,341	1,594,200	1,594,200	1,465,786	1,595,700
-----						
Total for Fund (303):	1,594,900	1,594,341	1,594,200	1,594,200	1,465,786	1,595,700
-----						
Grand Total:	1,594,900	1,594,341	1,594,200	1,594,200	1,465,786	1,595,700

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:42 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	1,000	960	3,500	6,500	3,178	2,500
Total Contractuals :	1,000	960	3,500	6,500	3,178	2,500
90020 Interest Payments	1,593,200	1,593,134	1,593,200	1,593,200	1,593,134	1,593,200
Total Debt :	1,593,200	1,593,134	1,593,200	1,593,200	1,593,134	1,593,200
Total for Fund (303):	1,594,200	1,594,094	1,596,700	1,599,700	1,596,312	1,595,700
Grand Total:	1,594,200	1,594,094	1,596,700	1,599,700	1,596,312	1,595,700

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
495,000	962,200	962,200	Transfers	965,200
<b>495,000</b>	<b>962,200</b>	<b>962,200</b>	<b>Total Revenue</b>	<b>965,200</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
0	428	3,000	Contractuals	3,000
494,464	962,200	962,200	Debt Services	962,200
<b>494,464</b>	<b>962,628</b>	<b>965,200</b>	<b>Total Expenditures</b>	<b>965,200</b>

#### Use of Cash

**0**

#### Significant Changes

The FY2014 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 2012 2013 2014

Date : 17-Jan-2014 02:45 PM  
Page : 1 of 1

Worksheet : 10118 FY2014 Revenue Budget  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
304-2011A Tax Exempt GO Bonds						
48010 Interest	700	0	0	0	0	0
49920 Transfers From Other Funds	962,200	962,200	962,200	962,200	965,200	965,200
	-----					
4	962,900	962,200	962,200	962,200	965,200	965,200
	-----					
Total for Fund (304):	962,900	962,200	962,200	962,200	965,200	965,200
	-----					
Grand Total:	962,900	962,200	962,200	962,200	965,200	965,200

# Lake County Expense Budget Comparison Report by Management Center

Date : 17-Jan-2014 02:45 PM  
Page : 1 of 1

Worksheet : 10119 FY2014 Expense Budget  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	0	428	3,000	3,000	428	3,000
Total Contractuals :	0	428	3,000	3,000	428	3,000
90020 Interest Payments	962,200	962,200	962,200	962,200	962,200	962,200
Total Debt :	962,200	962,200	962,200	962,200	962,200	962,200
Total for Fund (304):	962,200	962,628	965,200	965,200	962,628	965,200
Grand Total:	962,200	962,628	965,200	965,200	962,628	965,200

# ***Internal Service Funds***

***2014 Approved Budget***

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
41,052,860	39,856,933	44,809,705	Miscellaneous	46,624,471
<b>41,052,860</b>	<b>39,856,933</b>	<b>44,809,705</b>	<b>Total Revenue</b>	<b>46,624,471</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
84,688	4,557	145,000	Personal Services	145,000
40,046,195	37,793,277	45,049,706	Contractuals	46,479,471
<b>40,130,883</b>	<b>37,797,834</b>	<b>45,194,706</b>	<b>Total Expenditures</b>	<b>46,624,471</b>

### Use of Cash

**0**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 12:18 PM  
Page : 1 of 1

Worksheet : 11170 Rev-H-L-D Insurance - 11170  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
-----						
510-Health, Life & Dental Insurance						
* 48160 Benefit Reimbursements	5,697,047	6,069,109	5,839,474	5,839,474	5,835,377	6,075,661
48165 Wellness Fees	0	0	0	0	2,124	0
* 48170 County H-L-D Cost	32,375,833	28,471,318	33,297,798	33,297,798	28,929,888	34,646,947
* 48180 Employee Cost	5,506,626	4,895,038	5,672,433	5,672,433	5,064,298	5,901,863
49910 All Other Miscellaneous Revenue	0	421,468	0	0	8,584	0
	-----					
4	43,579,506	39,856,933	44,809,705	44,809,705	39,840,271	46,624,471
-----						
Total for Fund (510):	43,579,506	39,856,933	44,809,705	44,809,705	39,840,271	46,624,471
-----						
Grand Total:	43,579,506	39,856,933	44,809,705	44,809,705	39,840,271	46,624,471

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 12:18 PM  
Page : 1 of 1

Worksheet : 11262 H-L-D Insurance - 11262  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
51250 Wellness Initiative	145,000	4,557	145,000	145,000	86,122	145,000
Total Personnel Services :	145,000	4,557	145,000	145,000	86,122	145,000
Total Commodities :	0	0	0	0	0	0
71150 Consultants	116,000	157,476	116,000	116,000	208,630	169,000
71485 HSA Funding	0	153,600	225,000	225,000	255,000	0
72940 All Other Fees	0	0	0	0	2,708	0
*74010 Health PPO Premium	20,716,838	17,620,697	21,408,340	21,408,340	17,491,504	22,074,299
74015 Prescription Drug Premium	6,523,284	6,324,958	6,686,366	6,686,366	5,805,994	7,154,412
74020 Life Premium	439,246	238,835	450,227	450,227	314,062	450,227
74030 Dental Premium	2,396,672	2,034,035	2,456,589	2,456,589	2,034,035	2,535,200
74040 Employee Assistance Plan	88,591	79,768	60,912	60,912	51,017	60,912
74050 Voluntary Insurance	1,338,879	1,223,288	1,372,351	1,372,351	1,291,579	1,509,586
*74060 HMO Premium	11,956,996	9,950,422	12,255,921	12,255,921	8,383,210	12,522,835
79940 Miscell Contractual Services	15,000	10,198	15,000	15,000	11,542	0
79950 All Other Miscellaneous	3,000	0	3,000	3,000	1,576	3,000
Total Contractuals :	43,594,506	37,793,277	45,049,706	45,049,706	35,850,857	46,479,471
Total for Fund (510):	43,739,506	37,797,834	45,194,706	45,194,706	35,936,979	46,624,471
Grand Total:	43,739,506	37,797,834	45,194,706	45,194,706	35,936,979	46,624,471

# ***Enterprise Funds***

***2014 Approved Budget***

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	100	99	96
<b>Part Time</b>	12	3	3

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
859,567	815,521	677,060	Taxes	593,787
161,684	172,678	173,445	Rentals	174,428
660,162	714,511	368,700	Intergovernmental	368,300
38,275,554	40,654,602	39,050,185	Charges for Services	38,983,026
1,696,398	3,041,849	408,200	Miscellaneous	248,400
<b>41,653,365</b>	<b>45,399,161</b>	<b>40,677,590</b>	<b>Total Revenue</b>	<b>40,367,941</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
5,986,455	6,082,014	6,354,722	Personal Services	6,526,952
1,778,551	2,162,139	2,250,616	Commodities	2,048,985
20,656,670	21,345,280	25,890,563	Contractuals	21,991,755
449,332	629,487	28,097,906	Capital Expenditures	777,220
9,265,543	9,729,277	7,342,958	Debt Services	5,206,731
<b>38,136,551</b>	<b>39,948,197</b>	<b>69,936,765</b>	<b>Total Expenditures</b>	<b>36,551,643</b>

### Use of Cash

**(3,816,298)**

### Significant Changes

Two summer interns are funded to perform GIS data entry. Funding is also included for new laboratory information management system software. In accordance with our capital improvement budget policies, the construction projects budgeted in this fund only includes expenditures covered by FY2014 revenue sources. The remaining capital projects will be funded from reserves and will be presented in a separate emergency appropriation that will be considered and approved concurrent with the annual budget document. Three full-time positions have been eliminated. These positions were previously unfunded.

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 11:15 AM  
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Worksheet : 11181 Rev-Public Works - 11181  
Management Center : 4800000 To 4899999

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

610-Public Works

41100 Property Taxes	724,381	815,521	677,060	677,060	581,969	593,787
44020 Tower Rentals	157,800	170,678	171,445	171,445	170,331	172,428
44030 Other Rentals	2,000	2,000	2,000	2,000	2,000	2,000
45340 Other Federal Funds	0	152,997	0	0	231,231	0
45345 Federal Bond Interest Subsidy	344,300	368,898	368,700	368,700	339,309	368,300
45350 Other State Funds	0	192,616	0	0	15,952	0
46150 Penalties	190,000	209,102	190,000	190,000	205,428	190,000
47140 User Charges	39,341,037	38,177,352	37,827,685	37,827,685	37,262,691	37,599,406
47190 Connection Fees	1,229,878	2,018,694	921,700	921,700	2,545,530	976,020
47195 FOG- Installation Permit Fee	0	100	0	0	1,300	0
47196 FOG- Discharge License Fee	0	100	0	0	1,600	0
47200 Inspection Fees	22,400	15,700	10,800	10,800	46,096	16,600
47210 Lab Test Fees	0	4,218	0	0	2,241	0
47215 Remediation Services	0	89,976	0	0	115,640	101,000
47217 Fire Hydrant Flow Testing Fees	0	3,750	0	0	3,000	0
47220 Revenue from Service Contracts	60,000	135,610	100,000	100,000	145,314	100,000
48010 Interest	1,086,700	1,082,314	332,000	332,000	351,839	175,000
48121 Capital Improvement Charge	2,500,000	1,864,761	0	0	160,166	0
48290 Premium On Sale of Bonds	0	34,606	0	0	0	0
48320 Proceeds From Sale Of Assets	15,000	34,201	15,000	15,000	79,079	15,000
49910 All Other Miscellaneous Revenue	83,900	25,967	61,200	61,200	67,023	58,400
4	45,757,396	45,399,161	40,677,590	40,677,590	42,327,739	40,367,941

Total for Fund (610): 45,757,396 45,399,161 40,677,590 40,677,590 42,327,739 40,367,941

Grand Total: 45,757,396 45,399,161 40,677,590 40,677,590 42,327,739 40,367,941

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 11:15 AM  
Page : 1 of 3

Worksheet : 11292 Public Works - 11292  
Management Center : 4800000 To 4899999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
*51110 Regular Salaries And Wages	5,698,903	5,513,349	5,825,609	5,825,609	5,297,077	5,978,988
*51120 Part Time Salaries And Wages	32,152	29,113	33,036	33,036	24,244	33,069
*51140 Overtime Salaries And Wages	496,186	491,095	496,077	496,077	503,303	514,895
51210 Performance Appraisals	0	3,685	0	0	10,151	0
51220 Vacation payout	0	17,293	0	0	17,494	0
51230 Sick Payout	0	20,960	0	0	13,359	0
51240 Opt Out Premium	0	6,519	0	0	5,307	0
Total Personnel Services :	6,227,241	6,082,014	6,354,722	6,354,722	5,870,935	6,526,952
61010 Office Supplies	33,950	23,956	35,800	35,800	24,073	36,300
61020 Computer Supplies	7,200	6,043	7,650	7,650	971	7,100
61030 Books Manuals And Periodicals	5,500	1,753	5,550	5,550	2,063	5,600
61040 Operational Supplies	218,950	231,909	129,000	129,000	10,273	20,750
61060 Clothing And Uniforms	32,420	29,555	38,304	38,304	27,076	40,000
61090 Printing and Photographic Supplies	7,300	7,524	4,300	4,300	12,622	6,300
61100 Communication Supplies	3,315	2,851	2,315	2,315	586	2,115
62010 Medical Supplies	8,187	6,246	6,850	6,850	4,512	6,650
63010 Building, Grounds Maintenance Supplies	184,700	168,244	133,200	133,200	135,661	112,000
63020 Cleaning Supplies	6,080	8,186	9,750	9,750	6,330	10,150
63040 Housekeeping Supplies	23,600	19,992	26,650	26,650	17,336	26,650
65010 Chemical Supplies	355,978	306,125	331,386	405,386	359,509	355,771
65020 Laboratory Supplies	142,025	89,677	99,550	99,550	104,468	96,800
65050 Engineering Supplies	1,000	481	1,000	1,000	0	500
65060 Sign And Safety Supplies	18,200	41,665	25,115	25,115	57,205	40,000
65070 Automotive Parts	36,150	35,602	37,750	37,750	57,391	26,700
65090 Gasoline	134,725	128,841	111,600	111,600	116,285	143,900
65100 Diesel Fuel	107,219	92,406	86,600	86,600	86,134	92,700
65110 Lubricants	7,400	19,368	12,100	12,100	9,601	12,300
65115 Heating Fuel	7,300	7,359	12,000	12,000	12,036	12,000
65130 Small Tools	15,175	42,506	19,850	19,850	20,956	23,325
65135 Hardware Supplies	900	1,515	3,500	3,500	2,333	3,350
65140 Electrical Parts	383,152	329,378	289,350	391,350	379,561	370,085
65150 Plumbing Supplies	242,213	211,376	269,850	269,850	192,870	273,750
65160 Paints, Solvents and Related Supplies	8,200	15,386	9,200	9,200	12,119	9,300
65170 Mechanical Parts and Supplies	348,591	315,663	251,096	351,096	345,781	305,089
65175 Meter Parts and Supplies	4,500	12,355	9,000	9,000	11,338	3,500
65180 Miscellaneous Commodities	5,800	6,177	6,300	6,300	1,298	6,300
Total Commodities :	2,349,730	2,162,139	1,974,616	2,250,616	2,010,388	2,048,985
71110 Auditing And Accounting	50,000	70,573	105,000	159,000	140,294	155,000
71140 Legal Services	150,000	64,621	150,000	258,318	130,176	100,000
71150 Consultants	10,000	63,259	65,000	83,550	389,019	165,000
71170 Engineering Services	3,652,395	343,503	50,000	3,261,109	2,350,523	0
71190 Financial Services	20,000	10,575	20,000	140,000	6,922	20,000
71200 Bank & Trust Services	53,000	73,135	75,000	75,000	51,936	75,000
71220 Computer Services	0	608	0	0	1,050	0
71230 Software Maintenance	78,100	68,896	68,500	68,500	90,729	137,800
71310 Laboratory Fees	154,580	138,223	188,030	188,030	140,572	158,500
71430 Tuition Reimbursement	4,750	2,030	3,750	3,750	372	3,250
71450 Mileage Reimbursement	600	719	1,000	1,000	68	1,500
71500 Trips And Training	65,850	63,242	83,850	83,850	51,790	78,600

# Lake County Expense Budget Comparison Report

## by Management Center

Date : 09-Jan-2014 11:15 AM  
Page : 2 of 3

Worksheet : 11292 Public Works - 11292  
Management Center : 4800000 To 4899999

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
71610 Pest Control	5,250	4,419	5,550	5,550	4,680	5,700
71620 Laundry And Cleaning	6,500	5,735	7,500	7,500	6,564	7,500
71630 Garbage Disposal	45,000	38,662	31,500	31,500	41,097	36,700
71640 Bio Hazard Waste Disposal	4,000	2,740	4,000	4,000	3,285	4,000
71650 Security Services	17,338	13,670	16,800	16,800	13,594	17,650
71660 Biosolids Management Services	480,480	421,908	569,220	569,220	463,591	569,220
71810 Dues And Subscriptions	23,550	10,663	24,550	24,550	23,455	17,400
71840 Publications & Legal Notices	0	0	1,000	1,000	9,342	1,000
71910 Gas For Heating	261,390	198,123	268,200	268,200	181,671	220,600
71920 Electricity	2,007,400	1,437,259	1,750,400	1,750,400	1,290,554	1,536,900
71930 Water And Sewer Charges	3,300	4,886	4,100	4,100	5,106	4,900
71940 Telephone	42,840	48,172	44,300	44,300	53,668	54,400
71950 Cellular Phones	30,215	31,865	34,419	34,419	32,941	33,600
71955 Cell Phone Allowance	0	0	0	0	360	500
71960 Data/Telecommunications	81,950	86,781	78,500	78,500	112,636	100,100
71970 Courier Services	3,450	2,374	4,050	4,050	2,081	3,600
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	122,481	122,067	120,000	120,000	105,454	120,800
72240 Radio Equipment Maintenance & Repair	1,000	0	1,000	1,000	435	1,000
72250 Bldg & Grounds Maintenance & Repairs	0	0	0	0	864	0
72260 Office Equip Maintenance And Repairs	7,200	3,329	8,400	8,400	3,169	6,200
72280 Equipment Maintenance	136,870	161,013	144,700	152,100	154,824	175,300
72290 Building and Storage Bins Maintenance & Repairs	122,484	77,861	115,850	132,829	79,804	134,100
72300 Levee, Ground Pavement Maintenance & Repairs	282,460	258,314	293,100	293,100	305,085	347,100
72310 Transmission and Distribution Mains Maintenance & Repairs	56,650	58,227	80,100	80,100	53,789	77,500
72320 Water Storage Tank, Reservoir and Towers Maintenance & Repairs	29,650	17,093	36,300	36,300	33,077	50,000
72330 Wells Maintenance & Repairs	86,850	146,393	80,200	94,448	73,928	92,200
72340 Trunk and Lateral Sewer Maintenance & Repairs	93,000	7,477	72,500	72,500	0	72,500
72350 Lift Stations/Pumping Stations Maintenance & Repairs	0	32,212	0	0	929	30,000
72360 Retention Lagoons Maintenance & Repairs	2,000	0	0	0	0	0
72380 Interceptor Sewers Maintenance & Repairs	87,900	0	75,000	75,000	92,856	75,000
72530 Equipment Rental	20,500	18,153	34,300	34,300	28,226	31,720
72560 All Other Rentals	165,000	165,000	165,500	165,500	166,700	166,000
72790 Transfers to Other Governments	0	673,843	0	0	0	0
72820 Postage	70,000	73,325	75,000	75,000	84,935	81,000
72830 Printing Services	15,000	17,162	15,000	15,000	22,367	20,000
72840 Temporary Employment Services	0	12,851	30,000	30,000	35,419	20,200
73110 Wholesale Water Purchase	4,559,000	4,380,112	4,738,000	4,738,000	3,773,477	4,331,000
73120 Wholesale Sewerage Treatment	8,172,700	7,914,371	8,179,000	8,179,000	8,039,947	8,232,000
73150 Meter Reading Services	91,987	94,099	91,987	91,987	106,291	91,987
73160 Surveying and Mapping Services	20,000	11,857	20,000	20,000	11,929	20,000
73170 Testing and Inspections Services	49,110	33,035	48,700	48,700	29,824	58,060
73190 Bad Debt Expense	50,000	20,000	10,000	10,000	0	46,000
73195 Indirect Cost Allocations	817,118	817,118	888,458	888,458	888,458	905,664
*74080 H/L/D Employee Benefits	1,446,736	1,319,790	1,499,930	1,499,930	1,353,868	1,539,427
*74100 Retirement Benefits/FICA	476,376	451,613	486,135	486,135	436,565	499,312
*74110 Retirement Benefits/IMRF	714,254	678,689	749,223	749,223	672,854	755,169

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11292 Public Works - 11292  
Management Center : 4800000 To 4899999

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
76010 Revenue Bond Issue Costs	0	84,361	0	0	0	0
79940 Miscell Contractual Services	30,000	3,456	23,000	23,000	5,370	10,000
79950 All Other Miscellaneous	10,700	5,722	124,261	124,261	12,526	14,000
Total Contractuals :	25,469,060	21,345,280	22,339,959	25,890,563	22,651,142	21,991,755
81020 Right Of Way And Easements	0	12,000	0	0	0	0
83010 Motor Vehicles	383,500	0	0	526,825	495,017	0
84010 Construction & Maintenance Equipment	4,000	7,245	0	29,759	109,846	2,500
84020 Radios & Electronic Equipment	0	673	0	0	23,230	0
84030 Computer Equipment	56,292	18,031	51,930	51,930	31,197	66,500
84040 Computer System Software	310,818	26,531	3,690	9,272	3,030	1,000
84050 Laboratory Equipment	38,300	6,277	11,800	56,950	40,700	0
84055 Safety Equipment	18,000	0	35,790	43,790	46,036	10,320
84060 Furniture And Office Equipment	15,450	3,144	25,300	25,300	17,607	19,000
84070 Engineering Equipment	1,000	0	9,700	9,700	0	0
84080 Meters	245,613	194,362	121,420	192,190	212,303	14,400
84090 Fire Hydrants	120,000	31,814	120,000	120,000	53,505	129,000
84100 Miscellaneous Equipment	225,000	0	10,000	10,000	16,155	14,500
85010 Water/Wastewater Facility Construction	18,222,220	29,641	0	22,757,890	19,695,126	0
85020 Roads & Road Constr & Maintenance	0	0	0	0	-7,500	0
85030 Sewer Interceptor Contracts	7,269,156	0	0	3,600,000	0	0
85060 Facility Improvements - non capitalizable	593,333	299,769	760,000	664,300	608,226	520,000
Total Capital Expenditures :	27,502,682	629,487	1,149,630	28,097,906	21,344,478	777,220
90010 Principal Payments	3,230,000	0	2,485,453	2,485,453	3,045,000	2,635,000
90020 Interest Payments	3,065,763	2,841,987	4,257,505	4,257,505	1,633,373	1,971,731
91010 Depreciation Extension Improvements	600,000	0	600,000	600,000	0	600,000
91020 Depreciation Expense	0	6,887,290	0	0	0	0
Total Debt :	6,895,763	9,729,277	7,342,958	7,342,958	4,678,373	5,206,731
Total for Fund (610) :	68,444,476	39,948,197	39,161,885	69,936,765	56,555,316	36,551,643
Grand Total :	68,444,476	39,948,197	39,161,885	69,936,765	56,555,316	36,551,643

# ***Special Service Areas***

*2014 Approved Budget*

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
49,916	49,823	50,000	Taxes	50,000
191	83	59	Miscellaneous	73
<b>50,107</b>	<b>49,906</b>	<b>50,059</b>	<b>Total Revenue</b>	<b>50,073</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
11,232	2,355	1,702	Commodities	6,700
104,568	47,428	48,516	Contractuals	43,300
<b>115,800</b>	<b>49,783</b>	<b>50,218</b>	<b>Total Expenditures</b>	<b>50,000</b>

### Use of Cash

**(73)**

### Significant Changes

None

# Lake County Revenue Budget Comparison

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## Report by Management Center

### For Budget Years 2012 2013 2014

Worksheet : 11162 Rev-SSA 8 Loon Lakes - 11162  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

272-Special Service Area #8 Loon Lake

41100 Property Taxes	50,000	49,783	50,000	50,000	49,293	50,000
41110 Prior Year Property Taxes	0	40	0	0	4	0
48010 Interest	292	83	59	59	87	73
4	50,292	49,906	50,059	50,059	49,384	50,073
Total for Fund (272):	50,292	49,906	50,059	50,059	49,384	50,073
Grand Total:	50,292	49,906	50,059	50,059	49,384	50,073

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11280 SSA 8 Loon Lakes - 11280  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

61010 Office Supplies	200	200	200	200	0	200
61040 Operational Supplies	700	215	5,000	2	0	5,000
65090 Gasoline	1,500	1,940	1,500	1,500	0	1,500
-----						
Total Commodities :	2,400	2,355	6,700	1,702	0	6,700
-----						
71500 Trips And Training	0	236	0	0	322	0
71810 Dues And Subscriptions	200	0	200	200	0	200
72110 Liability Insurance	3,500	3,065	3,500	3,500	2,416	3,500
72130 Worker's Compensation Insurance	4,400	2,015	4,400	4,400	1,740	4,400
72210 Motor Vehicle Maintenance & Repairs	0	936	0	0	0	0
72280 Equipment Maintenance	2,000	1,585	2,000	2,000	6,791	2,000
72820 Postage	0	45	0	0	60	0
72840 Temporary Employment Services	19,300	26,237	15,000	20,216	8,993	15,000
79940 Miscell Contractual Services	18,000	6,310	18,000	18,000	7,632	18,000
79950 All Other Miscellaneous	200	6,999	200	200	8,086	200
-----						
Total Contractuals :	47,600	47,428	43,300	48,516	36,040	43,300
-----						
Total Capital Expenditures :	0	0	0	0	0	0
-----						
Total for Fund (272) :	50,000	49,783	50,000	50,218	36,040	50,000
-----						
Grand Total :	50,000	49,783	50,000	50,218	36,040	50,000

# FY 2014 Budget Overview

## 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 2012	Budget 2013	Budget 2014
<b>Full Time</b>	0	0	0
<b>Part Time</b>	0	0	0

### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
71,939	72,096	71,481	Taxes	81,288
72	124	56	Miscellaneous	112
<b>72,011</b>	<b>72,220</b>	<b>71,537</b>	<b>Total Revenue</b>	<b>81,400</b>

### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
350	350	350	Contractuals	500
81,623	78,233	79,669	Debt Services	80,788
<b>81,973</b>	<b>78,583</b>	<b>80,019</b>	<b>Total Expenditures</b>	<b>81,288</b>

### Use of Cash

**(112)**

### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 09:36 AM  
Page : 1 of 1

Worksheet : 11188 Rev-SSA 10 N Hills - 11188  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

340-Special Svc Area #10 North Hills

41100 Property Taxes	71,481	72,096	71,481	71,481	70,058	81,288
48010 Interest	195	124	56	56	174	112
4	71,676	72,220	71,537	71,537	70,232	81,400

Total for Fund (340): 71,676    72,220    71,537    71,537    70,232    81,400

Grand Total: 71,676    72,220    71,537    71,537    70,232    81,400

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:36 AM  
Page : 1 of 1

Worksheet : 11318 SSA 10 North Hills - 11318  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	350	350	350	350	350	500
Total Contractuals :	350	350	350	350	350	500
90010 Principal Payments	60,000	60,000	60,000	60,000	65,000	70,000
90020 Interest Payments	18,233	18,233	18,233	19,669	14,669	10,788
Total Debt :	78,233	78,233	78,233	79,669	79,669	80,788
Total for Fund (340) :	78,583	78,583	78,583	80,019	80,019	81,288
Grand Total :	78,583	78,583	78,583	80,019	80,019	81,288

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
21,500	21,500	21,500	Taxes	21,500
69	79	46	Miscellaneous	73
<b>21,569</b>	<b>21,579</b>	<b>21,546</b>	<b>Total Revenue</b>	<b>21,573</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
32,688	14,192	22,246	Contractuals	30,000
<b>32,688</b>	<b>14,192</b>	<b>22,246</b>	<b>Total Expenditures</b>	<b>30,000</b>

#### Use of Cash

**8,427**

#### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 09:42 AM  
Page : 1 of 1

Worksheet : 11189 Rev-SSA 12 Ivanhoe - 11189  
Management Center : 0000000 To ZZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

276-Special Service Area #12 The Woods of Ivanhoe

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41100 Property Taxes	21,500	21,500	21,500	21,500	21,000	21,500
48010 Interest	87	79	46	46	112	73
4	21,587	21,579	21,546	21,546	21,112	21,573
Total for Fund (276):	21,587	21,579	21,546	21,546	21,112	21,573
Grand Total:	21,587	21,579	21,546	21,546	21,112	21,573

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:42 AM  
Page : 1 of 1

Worksheet : 11320 SSA 12 Ivanhoe - 11320  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
79950 All Other Miscellaneous	21,500	14,192	21,546	22,246	22,243	30,000
Total Contractuals :	21,500	14,192	21,546	22,246	22,243	30,000
Total for Fund (276):	21,500	14,192	21,546	22,246	22,243	30,000
Grand Total:	21,500	14,192	21,546	22,246	22,243	30,000

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
127,015	126,031	128,000	Taxes	126,318
239	279	155	Miscellaneous	231
<b>127,254</b>	<b>126,310</b>	<b>128,155</b>	<b>Total Revenue</b>	<b>126,549</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
184	0	0	Contractuals	0
126,318	126,318	126,318	Debt Services	126,318
<b>126,502</b>	<b>126,318</b>	<b>126,318</b>	<b>Total Expenditures</b>	<b>126,318</b>

#### Use of Cash

**(231)**

#### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

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Page : 1 of 1

Worksheet : 11212 Rev-SSA 13 Tax Exemp - 11212  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction Proceeds							
Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014	
41100 Property Taxes	128,000	126,031	128,000	128,000	122,092	126,318	
48010 Interest	389	279	155	155	309	231	
4	128,389	126,310	128,155	128,155	122,401	126,549	
Total for Fund (350):	128,389	126,310	128,155	128,155	122,401	126,549	
Grand Total:	128,389	126,310	128,155	128,155	122,401	126,549	

# Lake County Expense Budget Comparison Report by Management Center

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Worksheet : 11325 SSA 13 Tax Exempt A - 11325  
Management Center : 0000000 To ZZZZZZZ

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
72815 Bank Service Charges	1,000	0	0	0	0	0
Total Contractuals :	1,000	0	0	0	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	126,318	126,318	126,318	126,318	126,318
Grand Total:	127,318	126,318	126,318	126,318	126,318	126,318

## FY 2014 Budget Overview

### 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 2012	Budget 2013	Budget 2014
Full Time	0	0	0
Part Time	0	0	0

#### Revenue

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
130,985	129,969	132,000	Taxes	129,236
66	22	0	Miscellaneous	0
<b>131,051</b>	<b>129,991</b>	<b>132,000</b>	<b>Total Revenue</b>	<b>129,236</b>

#### Expenditures

<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 ModBud</u>		<u>2014 Approved</u>
130,024	130,418	130,480	Debt Services	129,236
<b>130,024</b>	<b>130,418</b>	<b>130,480</b>	<b>Total Expenditures</b>	<b>129,236</b>

#### Use of Cash

**0**

#### Significant Changes

None

# Lake County Revenue Budget Comparison

## Report by Management Center

### For Budget Years 2012 2013 2014

Date : 09-Jan-2014 09:30 AM  
Page : 1 of 1

Worksheet : 11213 Rev-SSA 13 Taxable B - 11213  
Management Center : 0000000 To ZZZZZZ

Modified Recognized Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Recognized Approved 2014

Fund-Account Description

-----  
352-Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction Proceeds

Fund-Account Description	Modified Budget 2012	Recognized Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Recognized	County Board Approved 2014
41100 Property Taxes	132,000	129,969	132,000	132,000	125,908	129,236
48010 Interest	0	22	0	0	51	0
4	132,000	129,991	132,000	132,000	125,959	129,236
Total for Fund (352):	132,000	129,991	132,000	132,000	125,959	129,236
Grand Total:	132,000	129,991	132,000	132,000	125,959	129,236

# Lake County Expense Budget Comparison Report by Management Center

Date : 09-Jan-2014 09:31 AM  
Page : 1 of 1

Worksheet : 11326 SSA 13 Taxable B - 11326  
Management Center : 0000000 To ZZZZZZZ

Modified Expended Adopted Modified Y-T-D County Board  
Budget 2012 Amount 2012 Budget 2013 Budget 2013 Obligations Approved 2014

Fund-Account Description -----

Fund-Account Description	Modified Budget 2012	Expended Amount 2012	Adopted Budget 2013	Modified Budget 2013	Y-T-D Obligations	County Board Approved 2014
Total Contractuals :	0	0	0	0	0	0
90010 Principal Payments	104,000	104,000	110,000	110,000	110,000	115,000
90020 Interest Payments	26,418	26,418	20,480	20,480	20,480	14,236
Total Debt :	130,418	130,418	130,480	130,480	130,480	129,236
Total for Fund (352):	130,418	130,418	130,480	130,480	130,480	129,236
Grand Total:	130,418	130,418	130,480	130,480	130,480	129,236

# *Capital Improvements*

*2014 Approved Budget*

## **CAPITAL IMPROVEMENTS**

### **The Corporate Capital Improvement Program (CCIP)**

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

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

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

#### ***Capital Improvement Policies***

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

## ***Evaluation Criteria***

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

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

### ***Categories***

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

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

## 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.



## 2014 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.





Corporate Capital Improvement Program

**2014 Fiscal Year Projects (Recommended)**

CCIP Project Name	Project Location	Requested Funding	Recommended Funding	Description of Program
<b>Mandate</b>				
None				
<b>Rehabilitation/Asset Management</b>				
EDACS Radio System Replacement to P25	Libertyville	\$20,000,000	\$5,000,000	System replacement to provide reliable county-wide communications to Public Safety/Service Departments/Agencies, Improved Technology, Enhanced coverage & increased interoperability with other governments.
Facility Assessment	Various	\$1,865,000	\$1,865,000	See attached 2014 CCIP Facility Assessment list.
<b>Operational Improvements</b>				
VOIP Phone System Implementation	Various	\$1,005,406	\$270,000	Complete replacement of LC phone system with a VOIP system including phones, initiation of IP licenses and associated network switches.
911 Emergency Communications Center Update & Remodel	Libertyville	\$500,000	\$500,000	Replacement of existing workstation furniture. Bring electrical, phone, radio, and IT wiring systems up to meet operational needs and code requirements, and installation of proper grounding.
Skokie River Reconstruction	North Chicago	\$368,290	\$369,000	Addresses drainage system failure and flooding problems along the Skokie River. Includes removal of pipe system and creation of an open channel to improve drainage capacity and alleviate flooding.
Property Tax Administration System & CAMA Software Replacement Needs Assessment	Waukegan	\$200,000	\$200,000	This project will represent the pre-RFP and RFP related consulting services for the replacement of the property tax administration and computer assisted mass appraisal (CAMA) systems.
Courtroom Technology Upgrades	Waukegan	\$168,000	\$168,000	Wireless (Secure Wi-Fi) in the Courtrooms, NOMAD Presentation System upgrades, Expand Informational Display Monitors, and Jury Self Check-In Kiosks to support the continuing needs of the courts.
Fuel Inventory Management and Tank Monitoring System-UST	Libertyville	\$158,500	\$159,000	To update and rehabilitate Lake County's fuel facility to mitigate the risk of an undetected fuel leak, improve the efficiency and reliability of the fuel management system.
Integrated Permitting Solution Countywide Needs Assessment	Various	\$150,000	\$150,000	Covers the consulting services required to determine the best course of action for the County's land development permit/case tracking system and identifying opportunities with other government bodies.
Service Desk Management System	Various	\$120,000	\$120,000	This system will improve efficiency of IT's services such as communication, problem solving, prioritization, education, transparency and business process workflows.
Color Printer Replacement	Waukegan	\$105,000	\$105,000	Current machine has reached its end of life and is failing. New one will lower the cost per copy & ensure better quality, labor cost reduction in finishing equipment, faster completion and maintenance savings.
Double Bunking-Lake County Jail	Waukegan	\$76,800	\$77,000	Utilize available space in secure detention units to its maximum capacity by adding 24 beds allowing additional inmates to be housed within the current structure while adhering to all IDOC/ACA guidelines.
<b>Initiatives</b>				
Comprehensive Compensation Review	Various	\$250,000	\$250,000	Comprehensive review of County compensation structure and policies.
Security Cameras	Various	\$200,000	\$200,000	60 New IP camera licenses, expansion of cameras in the Court Complex & other court locations.
<b>Funding Totals</b>		<b>\$25,166,996</b>	<b>\$9,433,000</b>	

**2014 Fiscal Year Requests (Not Recommended)**

CCIP Project Name	Project Location	Requested Funding	Recommended Funding	Description of Program
<b>Operational Improvements</b>				
Gun Range Hardscape & Drainage Improvements	Zion	\$171,780	\$0	Provide the users of this range with improved paths on which to shoot and traverse while utilizing the gun range facility and to eliminate areas of stagnant water.
Winchester House Interior Remodel of the Short Term Rehabilitation Unit (Final Phase)	Libertyville	\$100,000	\$0	Complete the interior remodeling of the first floor (i.e. entryway, physical therapy, resident rooms and entryway) of Winchester House.
<b>Funding Totals</b>		<b>\$271,780</b>	<b>\$0</b>	

**Summary of Funding**

Source of Funds	Use of Funds
Fund Sweep of Reserves	Mandate \$0
Annual Operating Budget	Rehab/Asset Management \$6,865,000
Project Close-Out or Re-allocation (facility assessment)	Operational Improvements \$2,118,000
Unallocated CCIP	Initiatives \$450,000
	Unallocated CCIP \$1,000,000
	Future Long Term Campus \$7,065,977
<b>Funding Totals</b>	<b>Funding Totals \$17,498,977</b>

## 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.

EDACS Radio System Replacement to P25

Facility Assessment



<b>Department:</b> Radio Department	<b>Allocation Year:</b> FY 2014
<b>Project:</b> EDACS Radio System Replacement to P25	<b>Requested Amount:</b> \$20,000,000
<b>CIP #</b> 1103402	<b>Recommended Amount:</b> \$5,000,000

**Project Description**

Replacement of current radio system before end of life of 12/1/17 and to provide reliable county-wide radio communications to Public Safety and Public Service departments/agencies, improved radio technology, enhanced coverage and increased interoperability with other governments.

**Purpose / Justification**

The purpose of this project is to continue to provide reliable county-wide radio communications to Public Safety and Public Service departments and agencies. The goal of this project is to replace the current radio system before its end of life date of December 2017 and to provide improved radio technology, enhanced radio coverage and increased interoperability with other governments. A radio system is essential to ensure reliable communications during incidents and emergencies.

**Project Status**

The proposed Radio Project 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 request will allow the County to better define the scope of each of the four phases, as well as provide an overall recommendation as to the best solution for Lake County. The proposals are currently being reviewed and work is estimated to commence April-May of 2014.

**Net Impact on Operating Budget**

Net Impact on Operating Budget will be determined once proposals from submitted RFP's are evaluated.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$5,000,000	\$5,000,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$4,900,000	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$19,900,000
Consulting and A/E Services	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Construction	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$20,000,000</b>

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$4,900,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$100,000
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$5,000,000</b>



<b>Department:</b> Facility Operations	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Facility Assessment - County Wide	<b>Requested Amount:</b> \$1,865,000
<b>CIP #</b> 1103285	<b>Recommended Amount:</b> \$1,865,000

**Project Description**

In 2004, Lake County initiated a program to inventory, evaluate and establish a condition assessment of all County facilities. This program, known as the Facility Assessment, is currently used as a tool to prioritize and budget for repair and replacement of deficient, defective, or expired facility assets. The Facility Assessment program documents and forecasts facility improvements along with establishing a Facility Condition Index (FCI). The FCI allows the County to benchmark and evaluate facility assets as a ratio of the cost to correct a facility's deficiencies to the construction cost of that asset. In 2012, the County wide FCI was 24%. Recognizing that a low FCI represents a safer, more efficient building, Facilities Operations has targeted a long-term goal of 15% and is currently at 22% for the County wide FCI.

**Purpose / Justification**

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

**Project Status**

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

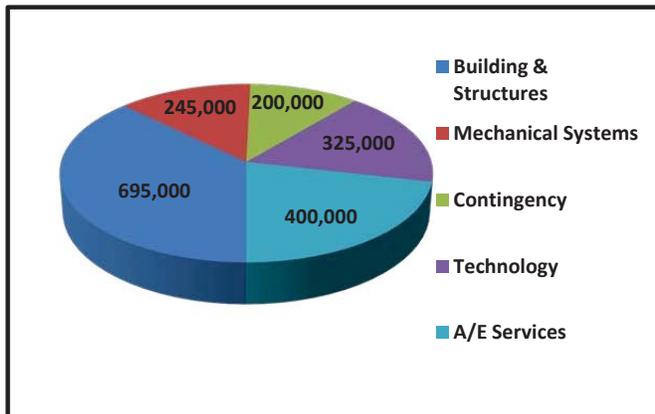
**Net Impact on Operating Budget**

Facility Assessment projects will ultimately reduce operating costs and extend the life of Lake County capital assets thus, reducing the Operating Budget. The combination of improving infrastructure, improved sourcing and a generally favorable market has resulted in \$500,000 savings in the energy budget compared to 2013 budget. At \$4.4 million, this is a reduction of \$2 million over the past three years.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$242,244	\$863,166	\$400,000	\$1,263,166
Construction	\$1,751,399	\$7,710,664	\$1,265,000	\$8,975,664
Contingency	\$0	\$0	\$200,000	\$200,000
<b>Total</b>	<b>\$1,993,643</b>	<b>\$8,573,830</b>	<b>\$1,865,000</b>	<b>\$10,438,830</b>

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$400,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,400,000
Construction	\$1,265,000	\$4,000,000	\$4,000,000	\$4,000,000	\$4,000,000	\$17,265,000
Contingency	\$200,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,200,000
<b>Total</b>	<b>\$1,865,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$21,865,000</b>

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$1,525,000
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$140,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$200,000
Other	\$0
<b>Total Project Budget</b>	<b>\$1,865,000</b>



<b>Department:</b>	<b>Facilities Operations</b>	<b>Allocation Year:</b>	<b>FY 2014</b>
<b>Project:</b>	<b>Facility Assessment - County Wide</b>	<b>Requested Amount:</b>	<b>\$1,865,000</b>
<b>CIP #</b>	<b>1103285</b>	<b>Recommended Amount:</b>	<b>\$1,865,000</b>

## 2014 Facility Assessment Project List

Facility Assessment Project Name	Project Location	Recommended Funding	Description
Front Entrance and Front Door Remodel <u>Public Defender</u>	Waukegan	75,000	Entry door failing. Replace with sliding glass door.
Electrical Switchgear Replacement and Ejector Pumps <u>Public Defender</u>	Waukegan	165,000	Systems are beyond their useful life.
Security Automation Update <u>Babcox</u>	Waukegan	150,000	Doorlock software dated, upgrade to Windows 7
Replace Jury Box Seats <u>Courts Complex</u> (Phase 1)	Waukegan	155,000	Existing seating is starting to break
Light Fixture and Exit Sign Replacement 1st Floor <u>Winchester House</u> (Phase 1)	Libertyville	120,000	First floor lighting/exit signs are beyond useful life.
Replace Parking Lot lighting and Sealcoat <u>Babcox Justice Center</u>	Waukegan	125,000	Poor Lighting. Asphalt needs seal coat to protect it.
Roof Replacement Truck Barn <u>DOT</u>	Libertyville	150,000	The roof is beyond its useful life.
IP Intercom/Duress Alarm System for Parking Lots <u>Admin Twr/Courts Complex/Jail</u>	Waukegan	175,000	Employee & Jury parking lots lack these systems.
HVAC and Building Automation Improvements <u>Various DOT Bldgs</u>	Libertyville	80,000	Ongoing HVAC improvements for efficient controls.
Building Entrance Security Furniture/Partition Wall Replacement <u>Admin Twr</u>	Waukegan	70,000	North Entrance furniture is beyond its useful life.
Architectural/Engineering Consultanting Services	Multiple	400,000	A/E Services
2014 Facility Assessment Contingency	Multiple	200,000	Contingency

### 2014 Facility Assessment Project Allocation

Front Entrance and Front Door Remodel <u>Public Defender</u>	75,000
Replace Jury Box Seats <u>Courts Complex</u> (Phase 1)	155,000
Light Fixture and Exit Sign Replacement 1st Floor <u>Winchester House</u> (Phase 1)	120,000
Replace Parking Lot lighting and Sealcoat <u>Babcox Justice Center</u>	125,000
Roof Replacement Truck Barn <u>DOT</u>	150,000
Building Entrance Security Furniture/Partition Wall Replacement <u>Admin Twr</u>	70,000
<b>Building &amp; Structures</b>	<b>695,000</b>
Electrical Switchgear Replacement and Ejector Pumps <u>Public Defender</u>	165,000
HVAC and Building Automation Improvements <u>Various DOT Bldgs</u>	80,000
<b>Mechanical Systems</b>	<b>245,000</b>
2014 Facility Assessment Contingency	200,000
<b>Contingency</b>	<b>200,000</b>
Security Automation Update <u>Babcox</u>	150,000
IP Intercom/Duress Alarm System for Parking Lots <u>Admin Twr/Courts Complex/Jail</u>	175,000
<b>Technology</b>	<b>325,000</b>
Architectural/Engineering Consulting Services	400,000
<b>A/E Services</b>	<b>400,000</b>

## 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.

VOIP Phone System Implementation

911 Emergency Communications Center Update & Remodel

Skokie River Reconstruction

Property Tax Administration System & CAMA Software Replacement

Courtroom Technology Upgrades

Fuel Inventory Management & Tank Monitoring System-UST

Integrated Permitting Solution Countywide Needs Assessment

Service Desk Management System

Color Printer Replacement

Double Bunking- Lake County Jail

### 2014 Fiscal Year Requests (Not Recommended)

Gun Range Hardscape & Drainage Improvements

Winchester House Interior Remodel of the Short Term Rehabilitation Unit (Final Phase)



<b>Department:</b> Information Technology	<b>Allocation Year:</b> FY 2014
<b>Project:</b> VOIP Phone System Implementation	<b>Requested Amount:</b> \$1,005,406
<b>CIP #</b> 1103381	<b>Recommended Amount:</b> \$270,000

**Project Description**

Replacement of LC phone system with a VOIP system including the replacement of phones, initiation of IP licenses and associated network switches. Will update/replace the current legacy hardware dependant technology and integrate both data/voice traffic into the physical LC network.

**Purpose / Justification**

Lake County has been migrating over to Voice Over IP Technology by initiating shared voice/data over single communications connections (IP Trunks) when possible. The upgraded phones and IP licenses are necessary in support of this technology to provide stable voice communications not solely dependant on hardware.

**Project Status**

Implementation of this new technology has begun as the current remodel of floors 6-9 at the Administration Towers in Waukegan are underway.

**Net Impact on Operating Budget**

The initial request for upgrading the Tower Complex is estimated as follows:

(2014) QTY 815 IP Phones & Licenses estimated at approximately \$244,241.40 for the entire Tower Complex. Network switches \$25,423. Total: \$269,664

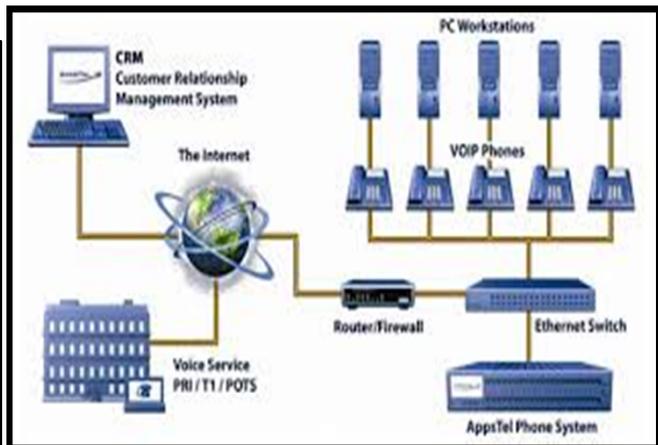
The remaining Lake County Agencies are estimated as follows:

(2015- 2017) Approximately 2,215 remaining Phones & Licenses for all Lake County agencies at an estimated \$665,829.00 Network switches \$69,913. Total: \$735,742

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$270,000	\$270,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$270,000</b>	<b>\$270,000</b>

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$270,000	\$245,135	\$245,135	\$245,136	\$0	\$1,005,406
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
<b>Total</b>	<b>\$270,000</b>	<b>\$245,135</b>	<b>\$245,135</b>	<b>\$245,136</b>	<b>\$0</b>	<b>\$1,005,406</b>

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$245,000
Technology/Equipment	\$25,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$270,000</b>



<b>Department:</b> Sheriff's	<b>Allocation Year:</b> FY 2014
<b>Project:</b> 911 Emergency Communication Center Update & Remodel	<b>Requested Amount:</b> \$500,000
<b>CIP #</b> 1103040	<b>Recommended Amount:</b> \$500,000

**Project Description**

Replace and update current 911 Emergency Communication Center workstation furniture. Bring electrical, phone, radio, and IT wiring up to meet operational needs and code requirements. Install proper grounding for the 911 Center.

**Purpose / Justification**

Replace and update current workstation furniture. Bring electrical, phone, radio and IT wiring up to meet operational needs and code requirements. Install proper grounding for the 911 Center.

**Project Status**

Project Scope is currently being developed amongst multiple individuals prior to project commencement.

**Net Impact on Operating Budget**

Reduces the risk of IT, Radio and computer failure due to power surges and lightning strikes. This remodel will also reduce employee risk for failing furniture and provide more ergonomic work stations.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$140,000	\$140,000
Consulting and A/E Services	\$0	\$0	\$80,000	\$80,000
Construction	\$0	\$0	\$250,000	\$250,000
Contingency	\$0	\$0	\$30,000	\$30,000
<b>Total</b>	\$0	\$0	\$500,000	\$500,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$140,000	\$0	\$0	\$0	\$0	\$140,000
Consulting and A/E Services	\$80,000	\$0	\$0	\$0	\$0	\$80,000
Construction	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Contingency	\$30,000	\$0	\$0	\$0	\$0	\$30,000
<b>Total</b>	\$500,000	\$0	\$0	\$0	\$0	\$500,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$180,000
Site Construction	\$0
Furniture	\$146,000
Phone/Data	\$34,000
Technology/Equipment	\$45,000
Permit/Utility/Testing Fees	\$20,000
Moving/Relocation	\$5,000
Consultant Fees	\$40,000
Contingency	\$30,000
Other	\$0
<b>Total Project Budget</b>	<b>\$500,000</b>



<b>Department:</b> Stormwater Management Commission	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Skokie River Reconstruction	<b>Requested Amount:</b> \$368,290
<b>CIP #</b> 1103382	<b>Recommended Amount:</b> \$369,000

**Project Description**

The reconstruction will address drainage system failure along the Skokie River in North Chicago and associated flooding problems in Waukegan, North Chicago, and Park City. Includes removal of pipe system and creation of an open channel to improve drainage capacity and alleviate flooding to these areas. The proposed project by SMC will be shared with the East Skokie Drainage District, who will be providing 50% of the construction cost and all of the engineering services cost.

**Purpose / Justification**

This project will provide capacity for storm events up to the 25 year storm and reduce drainage and flooding related problems for more extreme storms.

**Project Status**

Current project is being developed before construction commences.

**Net Impact on Operating Budget**

SMC will put in approximately 160 hours of staff time to assist in implementation of the project alongside the consultant engineer hired by the East Skokie Drainage District.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$369,000	\$369,000
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$369,000</b>	<b>\$369,000</b>

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$369,000	\$0	\$0	\$0	\$0	\$369,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$369,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$369,000</b>

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	
Site Construction	\$360,000
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$0
Permit/Utility/Testing Fees	\$9,000
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$369,000</b>



<b>Department:</b> Chief County Administrator's Office (CCAO)	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Property Tax Administration System & CAMA Software Replacement	<b>Requested Amount:</b> \$200,000
<b>CIP #</b> 1103383	<b>Recommended Amount:</b> \$200,000

**Project Description**

This project will represent the pre-RFP and RFP related consulting services for the replacement of the property tax administration and computer assisted mass appraisal (CAMA) systems.

**Purpose / Justification**

The goal of this effort is to have the RFP document on the street in FY 2014, with system procurement to take place in FY 2015. This component of a replacement project will involve the definition of the project scope, documentation of system requirements, production of the RFP document and the analysis of the RFP responses. Once the RFP decision is made the total costs of the effort will be identified.

**Project Status**

Lake County has developed an RFP which will be released shortly. It is anticipated that a contract shall be awarded during the March board meeting.

**Net Impact on Operating Budget**

This portion of the project does not incur any on-going costs. While staff involvement will be required to complete this consultation, the selection and subsequent commitment of on-going funds will be done in the next phase of this project and will require additional budget requests.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$200,000	\$200,000
Construction	\$0	\$0		\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$200,000	\$200,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$200,000	\$0	\$0	\$0	\$0	\$200,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$200,000	\$0	\$0	\$0	\$0	\$200,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$0
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$200,000
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	\$200,000

<b>Department:</b> 19th Judicial Circuit Court	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Courtroom Technology Upgrades	<b>Requested Amount:</b> \$168,000
<b>CIP #</b> 1103355	<b>Recommended Amount:</b> \$168,000

**Project Description**

Wireless (Secure Wi-Fi) in the Courtrooms, NOMAD presentation system upgrades, jury self check-in kiosks and to expand informational display monitors to support the continuing technology needs/requirements of the courts and user demands; and provide information and access to all users of the courts.

**Purpose / Justification**

The goal is to support the continuing technology needs and requirements of the court and user demands; to provide information and access to all users of the court with the use of technology.

**Project Status**

The project has not yet begun but will commence in FY 2014.

**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 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$168,000	\$168,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$168,000	\$168,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$168,000	\$0	\$0	\$0	\$0	\$168,000
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
<b>Total</b>	\$168,000	\$0	\$0	\$0	\$0	\$168,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$168,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	\$168,000



<b>Department:</b> DOT	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Fuel Inventory Management & Tank Monitoring System- UST	<b>Requested Amount:</b> \$158,500
<b>CIP #</b> 1103384	<b>Recommended Amount:</b> \$159,000

**Project Description**

The Lake County fueling facility has been in continuous operation for over twenty years. The fuel pumps and underground storage tank (UST) leak detection monitoring equipment are original and are now approaching the end of their useful life. The hardware and software configuration for the fuel management system is outdated, inefficient and has become increasingly unreliable. The cost to maintain the facility and associated equipment and systems has been steadily increasing in recent years.

**Purpose / Justification**

To update and rehabilitate Lake County’s fuel facility, including the fuel management system, underground storage tank leak detection monitoring systems and other equipment necessary to meet all federal, state and local laws. The goal of the project is to mitigate the risk of an undetected fuel leak, improve the efficiency and reliability of the fuel management system.

**Project Status**

The Project has not yet begun.

**Net Impact on Operating Budget**

The project will have a positive impact on the operating budgets of both Information Technology and DOT as this work is expected to improve both the operating efficiency and reliability of the fuel storage and delivery systems. Based on preliminary RFI responses from 4 vendors there will be a one-time capital cost of \$152,500 to fund the project.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$85,000	\$85,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$74,000	\$74,000
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$159,000	\$159,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Technology/Equipment	\$85,000	\$0	\$0	\$0	\$0	\$85,000
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$74,000	\$0	\$0	\$0	\$0	\$74,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$159,000	\$0	\$0	\$0	\$0	\$159,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$10,000
Site Construction	\$64,000
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$85,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	\$159,000



<b>Department:</b> PB&D, SMC, DOT, IT, Health Dept., Public Works	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Integrated Permitting Solution Countywide Needs Assessment	<b>Requested Amount:</b> \$150,000
<b>CIP #</b> 1103385	<b>Recommended Amount:</b> \$150,000

**Project Description**

To identify a solution that can be potentially accessed by other governments so they can share use and cost of the land development permit/case tracking system and to allow for more seamless shared services opportunities across LC and with existing and future local governments.

**Purpose / Justification**

The goal is to retain a consultant to complete a county-wide needs assessment, analyze and document current and desired conditions, make recommendations based on the analysis, and lead the competitive selection and contracting processes for a new system and the associated professional services for implementation. This process will result in moving to a new system that improves our county department integration and efficiency, adds much-needed functionality and opportunities for more cost-effective and customer-focused service delivery, as well as improves the potential for intergovernmental use.

**Project Status**

A team has been assembled and the RFP has been drafted, reviewed and finalized. Lake County shall be sending out the proposal in early February.

**Net Impact on Operating Budget**

The system will streamline and provide more cost-effective approaches to managing the operations of the affected departments. The system will also present additional opportunities to enhance and expand shared services and intergovernmental coordination. It will allow the decommissioning of some existing custom-developed functionality and avert the need for additional custom development to meet current and short-term future business needs.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$150,000	\$150,000
Construction	\$0	\$0		\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$150,000	\$150,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$150,000	\$0	\$0	\$0	\$0	\$150,000

Project Budget 2014	
Feasibility Study / Programming	\$150,000
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$0
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$150,000</b>

<b>Department:</b> Information Technology	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Service Desk Management System	<b>Requested Amount:</b> \$120,000
<b>CIP #:</b> 1103386	<b>Recommended Amount:</b> \$120,000

**Project Description**

This system will improve efficiency of IT's services such as communication, problem solving, prioritization, education, transparency and business process workflows.

**Purpose / Justification**

This initiative directly impacts IT's mission to "Coordinate, evaluate, implement and support use of proven information technology solutions for stakeholders." It also directly impacts the success of the IT restructuring objective which includes a newly defined Service Desk division. Maintaining and enhancing the existing system requires an impractical and inefficient amount of resources compared to purchasing an industry standard system. The proposed solution is to purchase an industry standard IT Service Desk Management System.

**Project Status**

The project has not yet begun but efforts have been set in place to commence FY 2014.

**Net Impact on Operating Budget**

This proposal will have an ongoing contractual expense of \$12,000 each year after.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$120,000	\$120,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$120,000	\$120,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$120,000	\$0	\$0	\$0	\$0	\$120,000
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
<b>Total</b>	\$120,000	\$0	\$0	\$0	\$0	\$120,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$120,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$120,000</b>

<b>Department:</b> FAS/Support Services	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Color Printer Replacement	<b>Requested Amount:</b> \$105,000
<b>CIP #</b> 1103387	<b>Recommended Amount:</b> \$105,000

**Project Description**

Current machine has reached its end of life and is failing. A new machine will lower the cost per copy and ensure better quality, labor cost reduction in finishing equipment, faster completion and maintenance saving.

**Purpose / Justification**

Replacing the failing color printer will bring more color printing in house at a reduced cost that is currently going to outside vendors. This is in line with the Board’s mission statement of maintaining a strong financial position and being fiscally responsible while providing cost-effective, efficient and high quality services from the Print Shop. A new machine will ensure the continued efficient and high quality services that County departments have come to expect from the FAS Print

**Project Status**

The project has not yet begun but will commence in FY 2014.

**Net Impact on Operating Budget**

An estimated savings of \$10,277 per year will be generated through expanded printing capabilities and reduced maintenance and labor costs. The new machine will reduce the cost per page for color prints from 0.085 to 0.05 and features expanded finishing capabilities. With the lower cost per print and improved finishing capabilities the Print Shop will be able to expand upon its services and produce high quality documents in a more efficient and cost effective manner. Expanded services and reduced downtime will make the Print Shop a better option to Departments that are currently outsourcing color print jobs.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$105,000	\$105,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$105,000	\$105,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$105,000	\$0	\$0	\$0	\$0	\$105,000
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
<b>Total</b>	\$105,000	\$0	\$0	\$0	\$0	\$105,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$105,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	\$105,000



<b>Department:</b> Sheriff's- Jail	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Double Bunking- Lake County Jail	<b>Requested Amount:</b> \$76,800
<b>CIP #</b> 1103388	<b>Recommended Amount:</b> \$77,000

**Project Description**

Add an additional 24 beds allowing more inmates to be housed within the current structure while adhering to all IDOC/ACA guidelines.

**Purpose / Justification**

To utilize the available space in our secure detention units to its maximum capacity. Adding 24 additional beds without opening a dormitory unit – which we do not currently have available– would allow us to house additional inmates within our current structure, while adhering to all IDOC and ACA guidelines.

**Project Status**

The project has not yet begun.

**Net Impact on Operating Budget**

There will be a positive impact on operating budget with the addition of 24 beds. Lake County will be able expand its capacity while keeping inmates centralized within the existing structure, thus avoiding the expensive alternative of opening a dormitory unit. It was estimated that an additional housing unit could cost approximately \$800,000 which would include salary and benefits for eight additional correctional officers.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$77,000	\$77,000
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$77,000	\$77,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$0	\$0	\$0	\$0
Construction	\$77,000	\$0	\$0	\$0	\$0	\$77,000
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$77,000	\$0	\$0	\$0	\$0	\$77,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$77,000
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
<b>Total Project Budget</b>	<b>\$77,000</b>



## Initiatives

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

Comprehensive Compensation Review

Security Cameras



<b>Department:</b> Finance & Administrative Services	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Comprehensive Compensation Review	<b>Requested Amount:</b> \$250,000
<b>CIP #</b> 1103389	<b>Recommended Amount:</b> \$250,000

**Project Description**

In the summer of 2013 Lake County conducted a market survey analysis on a select group of positions (75 benchmark positions) to determine our competitiveness with the external market. As part of the market survey analysis we looked at how we compared to public sector for wages and total benefits, and private sector for wages. It was determined that a Comprehensive review of County compensation structure and policies must be set in place to bring forth the best solution possible for current and future employees.

**Purpose / Justification**

Lake County currently has a Career Path system that provides promotional opportunities for positions that are in a career path series. Not all positions are part of a series. Advancement through the career path program is based on amount of service, increase in responsibilities; the ability to perform the functions of the next level and past performance. Lake County is a progressive employer that would like to continue to offer a competitive salary and benefits in order to attract and retain talent.

**Project Status**

Lake County is currently seeking proposals from qualified firms to conduct a study or evaluation of the County's compensation system.

**Net Impact on Operating Budget**

It has not yet been determined what the impact shall be on operating budget.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$0	\$0	\$250,000	\$250,000
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$250,000	\$250,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$0	\$0	\$0	\$0	\$0	\$0
Consulting and A/E Services	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Construction	\$0	\$0	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	\$250,000	\$0	\$0	\$0	\$0	\$250,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$0
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$250,000
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	\$250,000

<b>Department:</b> Various	<b>Allocation Year:</b> FY 2014
<b>Project:</b> Security Cameras	<b>Requested Amount:</b> \$200,000
<b>CIP #</b> 1103390	<b>Recommended Amount:</b> \$200,000

**Project Description**

This project entails the replacement of our existing proprietary video management software (Axis Communications), which Lake County has different vintages of with a single open protocol video management software solution. Over the past eight years there has been multiple expansions of the IP camera system at existing facilities and in new construction projects. Since different vintages of IP cameras have been installed over the years, Axis Communications has released newer version of their software which the County has not migrated older cameras too. This project is a multi-phase project. It is estimated that in fiscal year 2014, 60 existing cameras in the Courts Complex and other Courts locations will migrate to the new video management software. The project also included the installation of 40 new cameras needed to protect the safety of the Courts and the installation of new IT equipment to increase recording times of our cameras.

**Purpose / Justification**

The existing IP camera infrastructure of 400 cameras has reached a critical level regarding the operational management of data, monitoring of these cameras, and retrieving recorded video for IT and the Sheriff's office. The project addresses the County's needs to replace our existing system with a third party open protocol video management software. The justification for this request is that the various existing video management systems have reached their capacity and are beyond their useful life. Migrating towards a single video management software is essential to enhance the effectiveness of security operations.

**Project Status**

The project has not yet begun but will commence in FY 2014.

**Net Impact on Operating Budget**

The hardware and software maintenance for the existing camera infrastructure will be budgeted in facility operations annual operating budget.

Funding Category	Approved FY 2014 Funding			Total Budget
	Prior Year(s) Expense	FY 2013 Carryover	New Funding	
Technology/Equipment	\$0	\$0	\$200,000	\$200,000
Consulting and A/E Services	\$0	\$0	\$0	\$0
Construction	\$0	\$0	\$0	\$0
Contingency	\$0	\$0	\$0	\$0
<b>Total</b>	\$0	\$0	\$200,000	\$200,000

Funding Category	Projected Cash Flow/Future Requests					Project Total
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	
Technology/Equipment	\$200,000	\$200,000	\$200,000	\$0	\$0	\$600,000
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
<b>Total</b>	\$200,000	\$200,000	\$200,000	\$0	\$0	\$600,000

Project Budget 2014	
Feasibility Study / Programming	\$0
Land/Building Acquisition	\$0
Building Construction	\$0
Site Construction	\$0
Furniture	\$0
Phone/Data	\$0
Technology/Equipment	\$200,000
Permit/Utility/Testing Fees	\$0
Moving/Relocation	\$0
Consultant Fees	\$0
Contingency	\$0
Other	\$0
<b>Total Project Budget</b>	<b>\$200,000</b>



### **Other Capital Improvements Funded by Reserves**

As part of budget preparation for FY2014 and as part of the year end activities for FY2013, certain projects have been identified in the FY2013 budget that, for a variety of reasons, will not be completed by the end of the fiscal year. In some cases, additional revenue in excess of planned revenue is received in the current fiscal year and must be formally appropriated for use in the next year.

Therefore, an emergency appropriation resolution is prepared that modifies the FY2014 budget for these projects for presentation to the County Board Standing Committee and then, if approved, to the County Board for approval concurrently with the annual budget. The projects that will be funded from reserves are detailed in the following charts.



Other Capital Improvements funded from Reserves

2014 Fiscal Year Projects (Recommended)		
Project Name	Requested Funding	
<b>Public Works</b>		
<b>Engineering Services</b>	2,780,000	
NCT Blower, DO Control, BNR		
Des Plaines River WRF Refurb. Ph II B		
Des Plaines River WWRF Refurb. Phase III		
Des Plaines River WWRF Buildings Refurbishment		
East Main PS Electrical and Valve Refurbishment		
SCADA Program		
Countryside Lake Tower Refurbishment		
Countryside Manor Water Tower Replacement		
Pekara Lake Michigan Connection		
Route 120 Reservoir Expansion		
Oak Terrace West Oak Water System Replacement		
FY 2014 Watermain Replacement		
FY 2014 Sewer/Forcemain Rehabilitation		
Consultants- Miscellaneous Studies		
<b>Motor Vehicles</b>	452,500	
<b>Construction and Maintenance Equipment</b>	156,340	
<b>Laboratory Equipment</b>	28,150	
<b>Safety Equipment</b>	25,759	
<b>Meters</b>	21,000	
<b>Miscellaneous Equipment</b>	75,000	
<b>Water/Wastewater Facility Construction</b>	5,905,000	
NCT Blower, DO Control, BNR		
Des Plaines River WWRF Buildings Refurbishment		
East Main PS Electrical and Valve Refurbishment		
SCADA Program		
Countryside Lake Tower Refurbishment		
Countryside Manor Water Tower Replacement		
Washington Street Realignment		
FY 2014 Watermain Replacement		
<b>Sewer Interceptor Contracts</b>	900,000	
FY 2014 Sewer/Forcemain Rehabilitation		
<b>Funding Totals</b>	<b>10,343,749</b>	
Summary of Funding		
Source of Funds		Use of Funds
Public Works Fund 610 Reserves	\$10,343,749	Total Capital Expenditures \$10,343,749
Annual Operating Budget	\$0	
<b>Total</b>	<b>\$10,343,749</b>	<b>Total \$10,343,749</b>



Other Capital Improvements funded from Reserves

2014 Fiscal Year Projects (Recommended)		
Project Name	Requested Funding	
<b>Department of Transportation</b>		
<i>County Bridge Tax</i>	\$ 78,198	
Washington Street Drain Tile Repair		
<i>Matching Tax</i>	\$ 215,668	
ADA Ramps detectable Warning Panels		
<i>Motor Fuel Tax</i>	\$ 1,501,139	
Petite Lake Road Reconstruction		
Hunt Club Road at IL 132 intersection Improvement		
<b>Funding Totals</b>	<b>\$ 1,795,005</b>	
Summary of Funding		
Source of Funds		Use of Funds
County Bridge Tax Fund Reserves	\$ 78,198	Total Capital Expenditures \$1,795,005
Matching Tax Fund Reserves	\$ 215,668	
Motor Fuel Tax Fund Reserves	\$ 1,501,139	
<b>Total</b>	<b>\$ 1,795,005</b>	<b>Total \$1,795,005</b>

## 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.

# *Glossary And Acronyms*

*2014 Approved Budget*

## GLOSSARY OF TERMS

<b>AAA bond rating:</b>	Highest credit rating available to governments designated by Standard & Poor (S&P).
<b>Accrual:</b>	Revenues/ expenses are recognized when they are earned or expense occurs rather than when the cash is received or the expense is paid out.
<b>Adopted Budget:</b>	Budget approved by the County Board via resolution; synonymous with approved budget.
<b>Affordable Housing Program (AHP):</b>	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.
<b>Annual Fund Sweep</b>	The surplus of revenues over expenses after reserves in the Property Tax Operations funds that is “swept” into the Corporate Capital Improvement Program.
<b>Agency Fund:</b>	Assets held in a fund under an agency relationship with another entity.
<b>Appropriation:</b>	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.
<b>Approved Budget:</b>	Budget adopted by the County Board via resolution; synonymous with adopted budget.
<b>Assessed Value:</b>	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.
<b>Audit:</b>	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.
<b>Balanced Budget:</b>	A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.
<b>Bond:</b>	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.
<b>Capital Projects Fund:</b>	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).
<b>Capital Outlay:</b>	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.
<b>Capital Projects:</b>	The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.
<b>Carryovers:</b>	The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed.
<b>Case Records Information Management System (CRIMS):</b>	An information tracking system utilized by the Lake County Circuit Clerk’s office.
<b>CB Approved:</b>	Approved by the County Board.

<b>Charges for Service:</b>	User charges for services provided by the County to those specifically benefiting from those services.
<b>Corporate Capital Improvement Plan (CCIP):</b>	A multi-year planning tool for the identification of needed capital projects, and for the selection, scheduling and financing of those projects.
<b>Commodities:</b>	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.
<b>Community Development Block Grant (CDBG):</b>	Provides funds for community development activities including public infrastructure, housing activities, economic development and job training programs, and public service activities.
<b>Contractual:</b>	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.
<b>Corporate Fund:</b>	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.
<b>County Administration:</b>	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.
<b>County Board (CB):</b>	Elected members responsible for governing the County of Lake.
<b>Debt:</b>	A financial obligation resulting from money owed.
<b>Debt Service Fund:</b>	Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.
<b>Department:</b>	A major administrative division of the County that indicates overall management responsibility for an operation.
<b>DH Request:</b>	The initial revenue and expense budget amounts requested by the Department Head (DH) of each individual department.
<b>Double Appropriation:</b>	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.
<b>Emergency Shelter Grant (ESG):</b>	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.
<b>Emergency Telephone System Board (ETSB) Fund:</b>	A special revenue fund established to account revenue collected and spent for the emergency telephone system in Lake County.
<b>Enterprise Fund:</b>	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.
<b>Equalized Assessed Value (EAV):</b>	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.
<b>Existing Property:</b>	Property/building that has already been erected or built.

<b>Expanded Program:</b>	Additional resources added to a program already in existence.
<b>Expended Amount:</b>	The amount of dollars expended within a given fiscal year.
<b>Expenses:</b>	Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.
<b>Expenditures:</b>	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.
<b>FACE-IT:</b>	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.
<b>Financial &amp; Administrative (F&amp;A) Committee:</b>	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.
<b>Fiscal Year:</b>	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.
<b>Fund:</b>	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.
<b>Fund Balance:</b>	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.
<b>Governmental Accounting Standards Board (GASB):</b>	Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
<b>General Fund:</b>	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.
<b>General Obligation (GO) Bonds:</b>	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.
<b>General Operating Expense (GOE):</b>	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.
<b>Generally Accepted Accounting Principles (GAAP):</b>	Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
<b>Government Funds:</b>	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.
<b>Health &amp; Community Services (HCS) Committee:</b>	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.

<b>Health Department Fund:</b>	A major governmental fund that accounts for resources legally restricted to supporting expenditures for the health department related programs.
<b>HOME Investment Partnership Program (HOME):</b>	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.
<b>Illinois Municipal Retirement Fund (IMRF):</b>	A special revenue fund established to account for employer contributions to IMRF.
<b>Interest:</b>	Interest income on County funds invested.
<b>Intergovernmental:</b>	Funds exchanged between federal, state and/or other local government sources.
<b>Internal Service Fund:</b>	Fund used to account for goods or services given to one department by another on a cost reimbursement basis.
<b>Joint Committee:</b>	Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.
<b>Lake County Strategic Plan:</b>	Specified goals/objectives established by the county board and identified as highest priorities.
<b>Law &amp; Judicial (L&amp;J) Committee:</b>	Responsible for budgetary matters of probation services fee, court automation fee, court documentation fee and oversight of the Emergency Telephone System Board (911).
<b>Levy:</b>	(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.
<b>Major Fund:</b>	Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.
<b>Modified Accrual Basis of Accounting:</b>	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.
<b>Modified Budget:</b>	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.
<b>Planning, Building and Zoning (PBZ) Committee:</b>	Responsible for land use planning, comprehensive planning, building and zoning issues and Northern Illinois Planning Commission matters.
<b>Program:</b>	On-going services that are regularly provided to residents and business or to internal customers either by employees or by contract.
<b>Property Tax Extension Limitation Law (PTELL)</b>	Regulation that limits increases in property tax extensions for non-home rule taxing districts.
<b>Property Taxes:</b>	Funds levied on real property according to the property's valuation and tax rate.
<b>Proprietary Funds:</b>	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.

<b>Public Works &amp; Transportation (PWT) Committee:</b>	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.
<b>Recognized Amount:</b>	The amount of revenue received within a given fiscal year.
<b>Reserve Fund:</b>	A portion of a fund restricted for a specific purpose.
<b>Revenue:</b>	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.
<b>Revenue, Records &amp; Legislation (RRL) Committee:</b>	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.
<b>Rules Committee:</b>	Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary.
<b>Special Revenue Fund:</b>	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.
<b>Special Service Area:</b>	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.
<b>Status-Quo Budget:</b>	A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.
<b>Stormwater Management Commission (SMC) Fund:</b>	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.
<b>Stormwater Infrastructure Repair Fund (SIRF):</b>	A fund established to support infrastructure repairs for the County's stormwater management system.
<b>Supportive Housing Program (SHP):</b>	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.
<b>Tax Levy:</b>	The total amount to be raised by general property taxes for operating and debt service purposes.
<b>Tax Rate:</b>	The amount of tax levied for each \$100 of assessed valuation.
<b>Truth-In Taxation:</b>	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%).

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

## LIST OF ACRONYMS

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