

RECOMMENDED  
**2025 ANNUAL BUDGET**  
*Excellence, Innovation and Sustainability*

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

**To: Sandy M. Hart, Lake County Board Chair  
Members of the County Board  
Citizens of Lake County**

Re: Fiscal Year 2025 Budget

In accordance with the County Budget Law as set forth in the Illinois compiled statutes, we are proud to present the proposed Lake County FY2025 Recommended Budget. Our staff began working on this budget back in May after receiving the County Board’s Fiscal Year 2025 Budget Planning Guidance Policy. The FY2025 Budget reflects the priorities identified in and is in alignment with the Lake County Strategic Plan. The themes of this year’s budget – *Excellence, Innovation and Sustainability* – came directly from the County Board’s Vision.

The Strategic Plan details six strategic priorities that will help the county further its mission to provide exceptional services and support for Lake County’s people, communities, and environments. The strategic priorities include safe communities; economic opportunities; adaptive infrastructure; sustainable environment; healthy and inclusive communities; and superior county operations and services. This budget includes several new program requests that advance these strategies. The FY2025 Budget includes salary adjustments recommended in the 2024 Compensation Study for non-union personnel, which will enhance recruitment and promotes employee retention. The County’s newest facility, the Regional Operations and Communications (ROC) Facility, is scheduled to open in 2025. The operations of this facility are reflected in the FY2025 Budget. This facility will house Lake County’s Emergency Management Agency as well as LakeComm, a regional 9-1-1 center demonstrating collaboration with municipalities and fire protection districts that will provide enhanced 9-1-1 service to the area. This budget also reflects financial sustainability, with a balanced operational budget and prudent investments in County infrastructure and capital assets.

We look forward to the public budget meetings October 15 through October 16, which will be held at the Administrative Complex, 10<sup>th</sup> Floor, 18 North County Street, Waukegan. The County Board will consider the final approval of the Fiscal Year 2025 Budget on November 12.

The preparation of this budget document takes the participation and cooperation of leaders and staff from all County departments and agencies. We are grateful for the shared commitment to operational excellence.

Respectfully submitted,

Patrice Sutton  
County Administrator

Melissa Gallagher  
Chief Financial Officer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lake  
Illinois**

For the Fiscal Year Beginning

**December 01, 2023**

*Christopher P. Morrill*

Executive Director



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Budget Overview

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# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

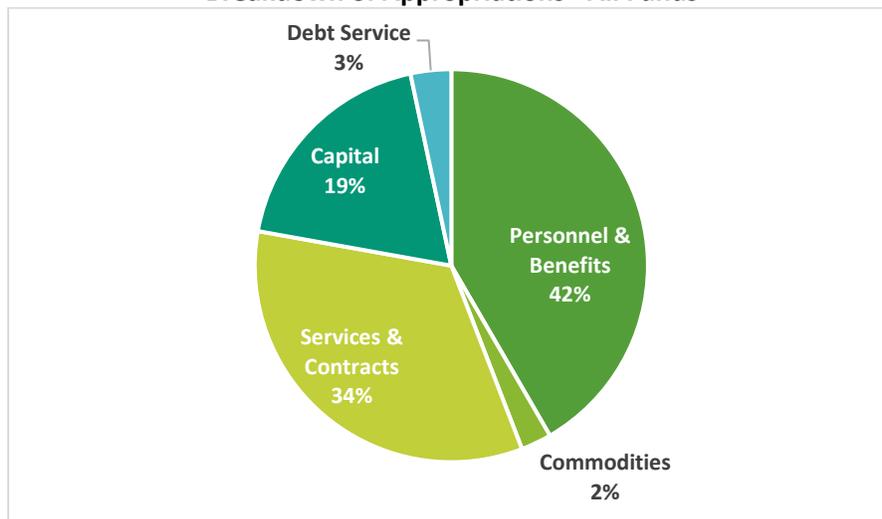
## OVERVIEW

The FY2025 Recommended Budget reflects the priorities identified in and is in alignment with the Lake County Strategic Plan. The FY2025 Recommended Budget reflects Lake County’s investment in both its staff and programs while positioning the County for success. The Fiscal Year 2025 Recommended Budget totals \$651,865,188 in expenses for all funds. This is a 1.86% increase over the Fiscal Year 2024 Approved Budget. The following table shows the breakdown by fund type.

	Recommended 2025	Approved 2024	\$ Change	% Change
<i>Funds that include property taxes as a revenue stream:</i>				
Operating Funds	\$ 385,509,888	\$ 375,165,107	\$ 10,344,781	2.76%
Capital Funds	\$ 12,350,299	\$ 12,271,946	\$ 78,353	0.64%
Total	\$ 397,860,187	\$ 387,437,053	\$ 10,423,134	2.69%
"Special Revenue" Funds	\$ 99,938,246	\$ 96,408,144	\$ 3,530,102	3.66%
Capital Improvement Fund	\$ 14,000,000	\$ 18,536,600	\$ (4,536,600)	-24.47%
Debt Service Funds	\$ 17,486,975	\$ 18,299,975	\$ (813,000)	-4.44%
Health Life Dental Insurance Fund	\$ 50,985,000	\$ 49,212,000	\$ 1,773,000	3.60%
Total	\$ 182,410,221	\$ 182,456,719	\$ (46,498)	-0.03%
Public Works Enterprise Fund	\$ 71,594,780	\$ 70,059,091	\$ 1,535,689	2.19%
<b>Total All Funds</b>	<b>\$ 651,865,188</b>	<b>\$ 639,952,863</b>	<b>\$ 11,912,325</b>	<b>1.86%</b>

These expenses are broken down by category in the chart below.

**Breakdown of Appropriations - All Funds**

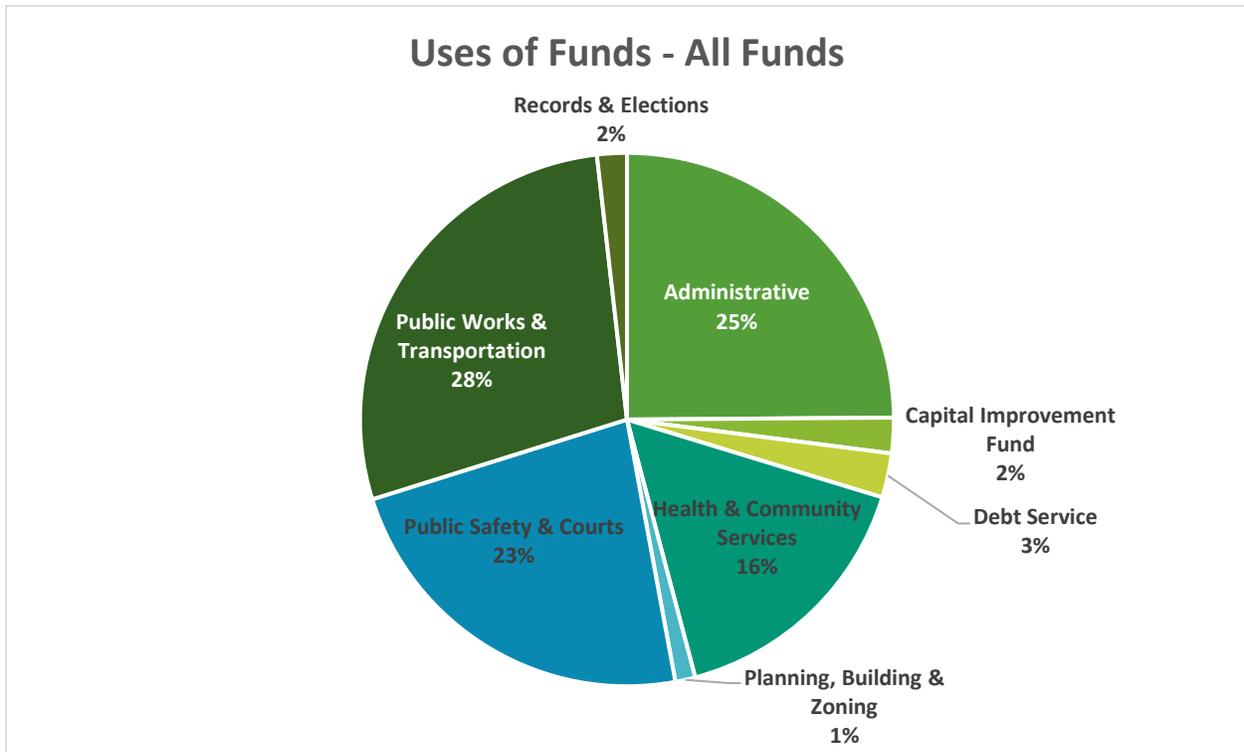




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Lake County provides important government services, including courts, elections, jail, and public health, along with many other services. The budget is broken down by function below. The Administrative function includes Human Resources, Enterprise Information Technology, Finance, Facilities & Construction, the County Board, and County Administration.



## OPERATING FUNDS

The Property Tax Operating Funds include the General Fund and nine other funds that have a specific property tax levy for their purpose. This includes FICA, IMRF, Risk & Liability, Veterans Assistance Commission, Health Department, Stormwater, Division of Transportation, Hulse Youth Detention Center, and Tuberculosis Clinic. The Veterans Assistance Commission Budget is included in these totals even though it is not approved by the Lake County Board because the levy is included in Lake County's Property Tax Extension Limitation Law (PTELL) calculation. Together, these funds account for the majority of governmental services, including administration, elections, records, courts, jail, transportation, public health, youth detention, and many other services that are only performed by county government. Operating funds' expenses are increasing by 2.76% or \$10.3 million over last year's budget.

Nearly two thirds of the operating budget is personnel and benefits. The FY2025 Budget incorporates the recently implemented compensation study. This study, conducted by an experienced third party, showed that Lake County's entry level salaries were 7.8% below the market averages. The compensation plan was also revamped, merging multiple scales into one scale with more grades. This improvement better



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positions Lake County in its recruitment. In addition, a salary increase of 3% was included for non-union personnel, which incorporates both Cost of Living and Merit components. The compensation plans of all collective bargaining agreements were also included.

The personnel count is increasing by 11 full time and 1 part time positions. The growth in full-time positions includes several positions recommended through New Program Requests. Several positions are being repositioned within the budget, moving from Special Revenue Funds into the General Fund. This budget also reflects the movement of all Safe-T Act positions created over the last 14 months into their home departments. Finally, the Guardian Ad Litem staff members are being transferred from the Public Defender's Office to the 19<sup>th</sup> Judicial Circuit (Court Administration).

Lake County is experiencing favorable year over year increases in health and dental insurance, as well as pension contributions. Lake County has reopened the Traditional PPO health plans to all employees. The County's participation in an insurance pool has proven to smooth out and minimize the increases in health and dental insurance. Favorable investment returns kept contributions to the Illinois Municipal Retirement Fund (IMRF) fairly steady.

For Operating Funds, the minimal 2.76% increase over the Fiscal Year 2024 Approved Budget was only made possible through the cooperation by the County departments and agencies in complying with the budgetary targets established for budget preparation.

## SPECIAL REVENUE FUNDS

Special revenue funds have a funding source that must be used for a specific purpose, such as automation efforts. In the Budget Overview table, special revenue funds include special service area funds. The expense budgets of the special revenue funds increased by 3.66% or \$3.5 million. For FY2025, funds whose revenue must be transportation-related show increases year over year: Motor Fuel Tax (\$4.9 million increase), and ¼% Sales Tax for Transportation (\$1.6 million increase). Increases are based on projections of economically sensitive spend.

The FY2025 Budget reduces personnel in special revenue funds (Recorder Automation Fund and Court Automation Fund) and moves the positions to the General Fund.

Two new special revenue funds recording eviction and foreclosure mediation fees were created with the FY2025 Budget. These revenues and expenses were previously recorded in the General Fund. Given the cyclical nature of tracking these funds for the State of Illinois, the budget will now account for these separately in two different special revenue funds. In addition, the Supreme Court Defender Fund, the Lake County Regional Stormwater Management Projects Fund and the Opioid Settlement Fund were added to the FY2025 Budget (previously these were funds that were emergency appropriations and are now incorporated into in the budget).



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## CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund's contribution to capital for FY2025 is \$14 million which is a decrease of \$4.5 million from the FY2024. The Construction Capital Projects include the Jail HVAC construction improvement of \$6.0 million. The Facility/Technology Assessment Projects fund \$8.0 million of improvements including Mundelein fire alarm replacement, Depke furniture, fixtures and equipment, Central Permitting Facility server room replacement, facility assessment project management, Lake County Department of Transportation (LCDOT) HVAC replacement, LCDOT generator replacement, cybersecurity and computer refreshes according to the replacement schedule.

## ENTERPRISE FUND (PUBLIC WORKS)

The operational budget of the Public Works Department increased slightly as compared to last year. The 2.19% increase is primarily due to contractual service increases in Biosolids Management Services and Electricity. The department has several projects that are primarily funded by the American Rescue Plan Act (ARPA), however funding for capital is necessary to cover the portion of the projects that are not ARPA-funded.

## NEW PROGRAM REQUESTS

New program requests for new staff, projects, initiatives, or activities or existing operational expansions were accepted for the Fiscal Year 2025 budget. As part of the New Program Request process, the recommended budget included requests that are prioritized in alignment with Board-directed priorities from the Lake County Strategic Plan. New Program Requests were accepted and especially for the following priorities:

- ❖ Enhance justice programs to reduce crime,
- ❖ Employment, housing opportunities and rehabilitative service to justice-impacted individuals,
- ❖ Affordable housing,
- ❖ Nature-based solutions, climate adaptive initiatives, open-space strategies, or environmental harm reduction strategies,
- ❖ Consolidation of enterprise services/reduction of duplicated services.

Thirty-five new program requests were received totaling \$8,996,448 with seven funded in the Recommended Budget, totaling \$639,925.

- ❖ Homelessness Grant Position Reclassification (Community Development)
- ❖ Cost-Neutral Department Re-Organization (Division of Transportation)
- ❖ Libertyville Campus Custodial/Maintenance Facility Support (Facilities & Construction)
- ❖ Energy Program Manager (Facilities & Construction)
- ❖ Organizational Development & Compensation Manager (Human Resources)



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- ❖ Domestic Violence Attorney (State’s Attorney Office)
- ❖ Staff Support for SkillBridge Program (Workforce Development)

## STRATEGIC PLAN ALIGNMENT

The Lake County Board works for all residents to deliver services and solve problems that impact their daily lives, from health services to roads to jobs. In 2023, the Lake County Board adopted the Lake County Strategic Plan which provides the framework and guiding principles that staff use to direct operations. The FY2025 Recommended Budget aligns with the Strategic Plan in areas of excellence, innovation and sustainability.

### Our Mission

PROVIDE EXCEPTIONAL SERVICES AND SUPPORT FOR LAKE COUNTY’S PEOPLE, COMMUNITIES, AND ENVIRONMENTS

The Strategic Plan serves as a road map, guiding the County in delivering exceptional services that align with our mission. The six strategic priorities with relevant metrics demonstrate progress from each area as shown in the 2024 Lake County Strategic Plan Report [Strategic-Plan-2024-Annual-Report- \(lakecountyil.gov\)](https://lakecountyil.gov/strategic-plan-2024-annual-report). From ensuring safe communities to creating economic opportunities, investing in adaptive infrastructure, promoting a healthy and inclusive community and providing superior county operations, the County is focused on driving innovation, excellence and sustainability.

### OUR VISION

A national leader driven to achieve excellence, innovation, and sustainability so all are valued and can thrive

## ALTERNATIVE BALANCED BUDGET SCENARIO

As part of the Fiscal 2025 Budget Preparation Guidelines Policy, the County Board directed staff to create a balanced budget using only one half of allowable Consumer Price Index (CPI) growth in the property tax levy under the Property Tax Extension Limitation Law (PTELL). This budget document has been created with that level of funding. The County Board also asked for staff to provide a second scenario balanced with the full amount of the allowable CPI growth. This second option includes additional recommended programming and initiatives that could be accommodated with the additional revenue. The components of that scenario are in the following chart.



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Additional Property Tax Revenue	\$	3,040,125
New Program Requests:		
Waukegan Rooftop Solar	\$	952,200
Increase in LC Affordable Housing Program	\$	300,000
Additional Conviction Integrity PT Attorney	\$	82,875
Additional Contribution to Facility/IT Assessment Projects:		
Security Hardening	\$	750,000
Jail Padded Cell Replacement	\$	120,000
Additional Cybersecurity/Building Automation Controls	\$	250,000
Artificial Intelligence Initiatives	\$	500,000
Additional Contingency	\$	85,050
	\$	3,040,125

## PROPERTY TAX AND IMPACT ON HOMEOWNER

As specified in the Budget Guidelines passed by the County Board in May 2024, the 2025 Recommended Budget is balanced in its property tax funds using new property growth as well as one-half of the allowable growth due to the Consumer Price Index (CPI) under the Property Tax Extension Limitation Law (PTELL). Due to estimated growth in equalized assessed value (EAV) and estimated new property growth within the County, it is estimated that this would result in a slightly higher property tax for County services, an approximate increase of \$0.29 compared to last year’s bill, assuming a \$280,000 home. The total of a taxpayer’s bill for Lake County services (including transportation, traffic control, courts, public health, coroner, jail, Sheriff’s Office, elections, recordings, marriage certificates, regional education, State’s Attorney’s Office, and Public Defender’s Office, and much more) would be approximately \$545.

The allocation of the property tax across the property tax funds is determined by its actual experience and resulting fund balance as well as the budgeted revenues and expenses. The proposed allocation of the property tax is shown in the chart in the Appendix.

Also as specified in the Budget Guidelines, an alternative balanced budget scenario was prepared for consideration, as described in the section above. The allocation of that alternative is also shown in the Appendix. The impact of this alternative scenario on the taxpayer again assuming a \$280,000 home, is a small increase compared to last year, approximately \$9.40 (less than \$1 per month increase). The total bill would be approximately \$554 for County services.



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## About Lake County

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# ABOUT LAKE COUNTY



## LOCATION

- Square Miles: 1,369: 444 land, 925 water\*
- Midway between Chicago IL and Milwaukee WI in northeastern Illinois\*\*
- Airports: Less than 15 miles north of Chicago's O'Hare International Airport and less 40 miles south from Milwaukee's General Mitchell International Airport\*\*
- Major waterways, Lake Michigan, Chain O'Lakes
- Transportation: four Metra commuter rail lines and 30+ train stations and Pace's clean diesel bus fleet\*\*\*

Sources: \*www.usa.com \*\*www.Googlemaps.com \*\*\*Lakecountypartners.com

## PEOPLE

- Population (2023 estimate): 708,760
- Third most populous county in Illinois
- Population per square mile (2020): 1,610.3
- Households with a computer (2018-2022): 96.2%
- Households with a broadband Internet subscription (2018-2022): 92.8%

Source: www.census.gov

## HOUSING

- Housing units (2023): 271,350
- Homeownership rate (2018-2022): 73.8%
- Households (2018-2022): 254,794
- Median value of owner-occupied housing units (2018-2022): \$313,700

Source: census.gov

## HEALTH AND RECREATION

- 31,000+ acres of land managed by Lake County Forest Preserve District, the second largest district in Illinois\*
- 550+ miles of trails and bikeway connections\*\*
- 170 lakes and rivers\*\*\*
- 400 miles of streams\*\*\*
- 89 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places\*\*\*

Sources: \*Lake County Forest Preserve District \*\* Lake County Partners  
\*\*\* Lake Co., IL Convention & Visitors Bureau

## ECONOMICS

- Median household income (2018-2022): \$104,553\*\*\*
- Per capita income (2018-2022): \$53,677\*\*\*
- Unemployment (not seasonally adjusted)\*:
  - Lake County: 5.0%
  - Illinois: 5.5%
  - U.S.: 4.4%
- 30,000+ businesses (includes public and private businesses)\*\*
- Key industries include life sciences, healthcare, advanced manufacturing, professional and technology services\*\*
- 90.8% of residents age 25+ have graduated high school, and 46.9% have a bachelor's degree or higher (2018-2022)\*\*\*

Sources: \*Illinois Department of Employment Security \*\*Lakecountypartners.com  
\*\*\* www.census.gov

# ABOUT LAKE COUNTY

## TOP 10 EMPLOYERS IN LAKE COUNTY

	Employees	County Employment
1 Abb Vie Inc.	15,000	4.24%
2 Abbott Laboratories	5,000	1.41%
3 Alight/Avon Hewitt Associates	4,000	1.13%
4 Discover Financial Svc Ins	3,000	0.85%
5 Walgreens Boots Alliance Inc.	2,855	0.81%
6 Advocate Aurora Health	2,519	0.71%
7 Medline Industries, Inc.	2,500	0.71%
8 Visual Pak	2,000	0.57%
9 Baxter Healthcare Corp.	1,900	0.54%
10 Northwestern Medecine	1,600	0.45%
	<b>Total</b>	<b>11.42%</b>

## TOP 10 TAXPAYERS IN LAKE COUNTY

1 Abbott Laboratories	Pharmaceutiucals - Hospital Supplies
2 Abb Vie Inc.	A Biopharmaceutical Company
3 Gurnee Mills / Gurnee Properties Associates/The Mills Corp./Mall at Gurnee Mills LLC	Retail outlet Mall
4 MRE Propco LP	Limited Partnership
5 Horizons Properties Holdings, LLC	Wholesale Trade- Durable Goods
6 Corporate 500 Properties LLC	Property Management
7 Discover Properties LLC	Real Estate Brokerage
8 Passco Mellody Farm DST Trust	Commercial Real Estate Company
9 Village of Mettawa	Government Administration Company
10 MFREVF III Vernon Hills LLC	Apartments

## BOND RATING

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

# Lake County GOVERNMENT OVERVIEW

County Board members represent their respective districts. The County Board maintains policy-making and legislative authority, and approves a budget that funds all county government departments.

\*There are 219 taxing units in Lake County (1 county government, 52 municipalities, 18 townships, 51 school districts, 21 park districts, libraries, fire districts and more).

## 19 Elected County Board Members

County Board members represent their respective districts. The County Board maintains policy-making and legislative authority, and approves a budget that funds all county government departments.

## 7 Elected Officials

(Sheriff, State's Attorney, Treasurer, County Clerk, Circuit Court Clerk, Coroner, Regional Superintendent of Schools)

## 30+ Departments/ Divisions

## 2,738 Employees

### Elections & Records

County Clerk, Treasurer, and Chief County Assessment Office

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

### Finance & Administration

County Administration, Facilities and Construction, Finance, Human Resources, Communications, Emergency Management, Information Technology, and GIS/Mapping

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

### Health & Community Services

Health Department, Workforce Development, Community Development, Regional Office of Education, and Veterans Assistance Commission

Key Services: veterans' assistance; healthcare; immunizations; affordable housing; animal control; employment assistance and job training; restaurant inspections

### Judicial & Public Safety

Circuit Court Clerk, Coroner, Sheriff, State's Attorney, 19th Judicial Circuit, and Public Defender

Key Services: court functions (criminal, civil, juvenile, mental health, drug, and family); the jail; sheriff highway patrol; death investigations and autopsies

### Planning, Building & Zoning

Planning, Building & Development and Stormwater Management Commission

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

### Public Works & Transportation

Public Works and Division of Transportation

Key Services: maintenance of county roads and traffic signals; traffic management; infrastructure improvements for county roadways; paratransit; bike paths; water and sewer



### County Board

Your 19 elected County Board members are responsible for adopting the budget, appropriation, and levy ordinances. The budget provides funding for all county departments. Early in the process, the Board adopts policies that guide the development of the budget. For example, the policies require the County to maintain strong reserves.

### County Departments

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

# THE BUDGET PROCESS

### You

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

### County Administrator/Finance

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

Lake County develops its budget according to Illinois State Statutes, which require all appropriations to end with the fiscal year (which ends November 30).

# FY2025 BUDGET CALENDAR

## BUDGET POLICIES

- 3/21 Discussion of FY2025 Budget & Financial Policies Financial & Administrative Committee (F&A)
- 4/4 Preview of FY2025 Budget & Financial Policies by F&A
- 5/2 Approval of FY2025 Budget & Financial Policies by F&A
- 5/14 Adoption of FY2025 Budget & Financial Policies by County Board

## BUDGET PREPARATION

- 5/21 Distribution of budget packages to departments
- 6/28 Completed budgets due in Finance

## STAFF BUDGET REVIEW & ANALYSIS

- 7/1 - Budget reviews with individual departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget
- 9/27

## BOARD BUDGET REVIEW/ANALYSIS & APPROVAL

- 10/4 Distribution of budget books to County Board and on website
- 10/4 Budget placed on file with County Clerk
- 10/15 JOINT Law & Judicial and F&A Committees (Special Call)  
JOINT Health & Community Services and F&A Committees (Special Call)
- 10/16 JOINT Public Works and Transportation and F&A Committees (Special Call)  
JOINT Planning, Building, Zoning and Environment and F&A Committees (Special Call)  
F&A Committee (Special Call), If needed
- 10/29- 2nd budget reviews with Joint Committees
- 10/31 during regular committee meetings, if needed
- 11/7 F&A Committee: Final recommended actions to County Board
- 11/12 For the purpose of adopting the Budget, Appropriation and Levy Ordinance

## NEW FISCAL YEAR

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

## MODIFICATIONS

### Emergency Appropriations

The budget may be amended throughout the year at board meetings through emergency appropriations. This is often done for multi-year projects where funds need to be carried over to the next fiscal year. Emergency appropriations may also be necessary to fund capital projects through the use of fund balance or a bond issuance.

### Line Item Transfers

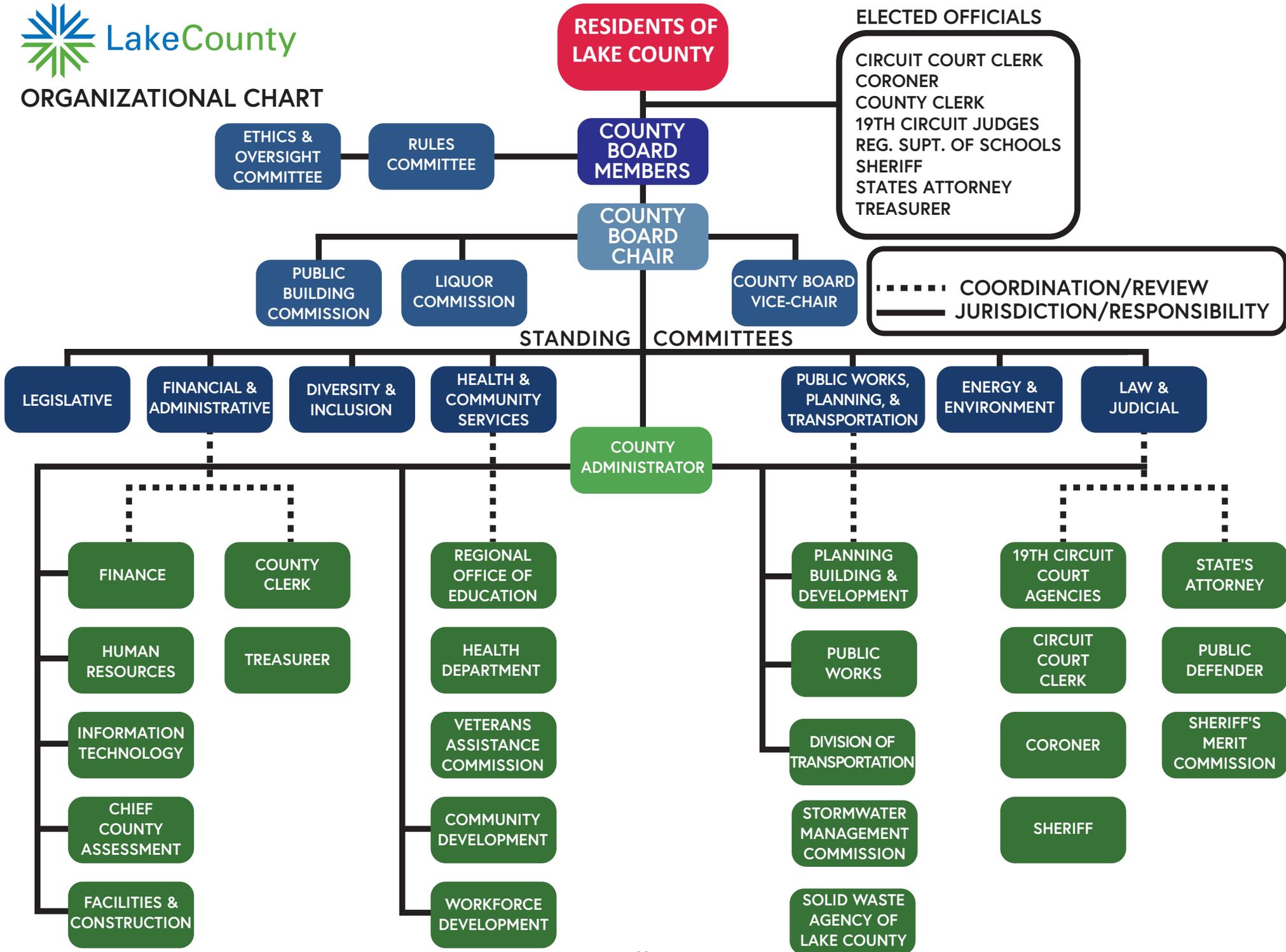
Appropriate standing committees may approve intra-fund line item (account) transfers more than \$100,000 across account class (personnel services, commodities, contractual, capital outlay and debt service). The County Administrator or the Director of Finance may approve line item transfers under \$100,000.

### Monitor

Budget analysts review the budget versus actual performance with each department to monitor the budget, adjust operations where appropriate and assist with transfers or emergency appropriation approvals when necessary.



ORGANIZATIONAL CHART





**DIST  
RICT 01**

**Linda Pedersen**

Antioch, Lindenhurst, Old Mill Creek,  
and Wadsworth.



**DIST  
RICT 02**

**Adam Schlick**

Wauconda and portions of Hawthorn Woods,  
Mundelein, Round Lake, Round Lake Park.



**DIST  
RICT 03**

**Ann Maine**

Green Oaks, Lincolnshire, Mettawa, and  
Riverwoods and portions of Buffalo Grove,  
Gurnee, Lake Forest, Libertyville, Mundelein,  
Vernon Hills, Waukegan.



**DIST  
RICT 04**

**Gina Roberts**

Winthrop Harbor, Zion and portions of  
Beach Park.



**DIST  
RICT 05**

**J. Kevin Hunter**

Lake Villa, and Fox Lake.



**DIST  
RICT 06**

**John Wasik**

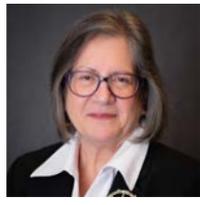
Grayslake, Hainesville, Third Lake and portions  
of Mundelein, Round Lake, Round Lake Park.



**DIST  
RICT 07**

**Carissa Casbon**

Portions of Beach Park, Gurnee, and  
Waukegan.



**DIST  
RICT 08**

**Diane Hewitt**

Portions of Beach Park, and Waukegan.



**DIST  
RICT 09**

**Mary Ross-Cunningham  
(Vice-chair)**

Portions of Waukegan and North Chicago.



**DIST  
RICT 10**

**Jessica Vealitzek**

Indian Creek, and portions of Hawthorn  
Woods, Lake Zurich, Libertyville, Long  
Grove, Mundelein, Vernon Hills.



**DIST  
RICT 11**

**Paul Frank**

Highwood, and portions of Highland Park,  
Lake Forest.



**DIST  
RICT 12**

**Paras Parekh**

Bannockburn, Deerfield, and portions of  
Highland Park, Lake Forest.



**DIST  
RICT 13**

**Sandy Hart (Chair)**

Lake Bluff and portions of Gurnee, North  
Chicago, Waukegan.



**DIST  
RICT 14**

**Angelo D. Kyle**

Park City and portions of North Chicago,  
and Waukegan.



**DIST  
RICT 15**

**Jennifer Clark**

Portions of Libertyville, Mundelein, and  
Vernon Hills.



**DIST  
RICT 16**

**Esiah Campos**

Round Lake Beach, Round Lake Heights and  
portions of Round Lake, Round Lake Park.



**DIST  
RICT 17**

**Michael Danforth**

Barrington, Barrington Hills, Fox River Grove,  
Island Lake, Lakemoor, Lake Barrington, North  
Barrington, Port Barrington, Tower Lakes, Volo  
and portions of Lake Zurich, and Round Lake.



**DIST  
RICT 18**

**Sara Knizhnik**

Portions of Buffalo Grove, Hawthorn  
Woods, Kildeer, Lake Zurich, Long Grove,  
and Vernon Hills.



**DIST  
RICT 19**

**Marah Altenberg**

Arlington Heights, Deer Park, Wheeling,  
and portions of Buffalo Grove, Kildeer, Lake  
Zurich, and Long Grove.



2022-2024  
**LAKE COUNTY  
BOARD MEMBERS**



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Budget Summary

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**Lake County, Illinois - FY2025 Budget - Overall Summary**  
**County Administrator Recommended**

	Appropriation	Revenue	Levy	Cash	
Government Funds	<b>PROPERTY TAX</b>				
	<b>Operating</b>				
	F101-General Fund	220,616,375	135,227,164	86,565,508	(1,176,297)
	F202-FICA	14,141,758	8,700	16,000,000	(1,866,942)
	F204-IMRF	13,698,854	110,000	12,000,000	1,588,854
	F206-Liability Insurance and Risk Fund	9,463,451	647,483	10,000,000	(1,184,032)
	F208-Veterans Assistance Commission	6,025,939	234,883	6,025,939	(234,883)
	F210-Health Department	90,670,899	68,562,775	22,000,000	108,124
	F212-Stormwater Management	4,169,452	765,139	4,000,000	(595,687)
	F214-Division of Transportation	17,545,523	4,013,357	10,000,000	3,532,166
	F216-Hulse Detention Center	8,532,493	6,142,305	2,500,000	(109,812)
	F220-TB Clinic	645,145	91,636	615,000	(61,491)
	<b>SUB TOTAL OPERATING</b>	<b>385,509,889</b>	<b>215,803,442</b>	<b>169,706,447</b>	<b>0</b>
			<b>385,509,889</b>		
	<b>CAPITAL</b>				
	F232-Bridge Tax	3,967,031	63,972	3,903,059	0
	F234-Matching Tax	8,383,268	123,538	8,259,730	0
	<b>SUB TOTAL CAPITAL</b>	<b>12,350,299</b>	<b>187,510</b>	<b>12,162,789</b>	<b>0</b>
			<b>12,350,299</b>		
	<b>TOTAL PROPERTY TAX</b>	<b>397,860,188</b>	<b>215,990,952</b>	<b>181,869,236</b>	<b>10,458,288</b>
	<b>TRUTH-IN-TAXATION EFFECT:</b>				
			<b>397,860,188</b>		
	<b>SPECIAL REVENUE</b>				
	F250-Probation Services Fee	1,515,335	1,087,347	-	427,988
	F251-Supreme Court Public Defender Fund	113,114	-	-	113,114
	F252-Law Library	478,302	511,250	-	32,948
	F253-Transportation Safety Highway Hire-back Fund	125,000	45,000	-	80,000
	F254-Children's Waiting Room Fund	199,902	202,916	-	3,014
	F255-Neutral Site Custody Exchange Fee	175,000	178,972	-	3,972
F256-Court Automation	1,498,142	954,684	-	543,458	
F257-Circuit Clerk Electronic Citation Fund	150,000	187,909	-	37,909	
F258-Court Document Storage	1,148,700	988,935	-	159,765	
F259-Foreclosure Mediation Fund	120,130	105,000	-	15,130	
F260-Recorder Automation	1,240,003	924,970	-	315,033	
F261-Eviction Mediation Fund	-	48,000	-	48,000	
F262-Vital Records Automation	77,150	84,117	-	6,967	
F263-State's Attorney Records Automation	95,200	8,739	-	86,461	
F264-GIS Automation Fee	1,443,731	1,443,731	-	-	
F265-PD Records Automation Fund	-	3,000	-	3,000	
F266-Tax Sale Automation Fee	350,282	91,526	-	258,756	
F267-Coroner Fees	314,700	361,846	-	47,146	
F268-Motor Fuel Tax	22,963,403	22,963,403	-	-	
F269-Sales Tax for Transportation & Public Safety	46,061,043	46,061,043	-	-	
F270-Solid Waste Management Tax	350,000	364,469	-	14,469	
F288-County Option Motor Fuel	12,215,076	12,215,076	-	-	
F740-Community Development	4,769,337	4,769,337	-	-	
F750-Workforce Development	444,657	363,000	-	81,657	
F767-Video Gaming	1,100,000	1,100,000	-	-	
F743-Lake County Regional Stormwater Fund	-	2,940	-	2,940	
F720-Sheriff's Asset Forfeiture	250,000	160,896	-	89,104	
F725-Inmate Welfare Fund	1,295,342	550,627	-	744,715	
F760-Asset Forfeiture	45,000	59,813	-	14,813	
F765-Money Laundering Forfeiture	10,000	10,432	-	432	
F770-Computer Fraud Forfeiture	122,000	87,099	-	34,901	
F771-Opioid Settlement Fund	681,524	18,838	-	662,686	
F780-Environmental Prosecution	29,000	3,446	-	25,554	
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>99,381,074</b>	<b>95,958,362</b>	<b>-</b>	<b>3,853,931</b>	
<b>CAPITAL PROJECT</b>					
F106-Long Term Capital	14,000,000	8,000,000	-	6,000,000	
<b>TOTAL CAPITAL PROJECT</b>	<b>14,000,000</b>	<b>8,000,000</b>	<b>-</b>	<b>6,000,000</b>	
<b>DEBT SERVICE FUNDS</b>					
F300-2018 GO Refunding Bonds	2,616,750	2,616,750	-	-	
F301-2019 GO Refunding Bonds	7,652,100	7,652,100	-	-	
F307-2015 GO Alternate Bond	5,032,875	5,032,875	-	-	
F308-2022 G.O. Bonds Fund	2,185,250	2,185,250	-	-	
<b>TOTAL DEBT SERVICE</b>	<b>17,486,975</b>	<b>17,486,975</b>	<b>-</b>	<b>-</b>	
<b>INTERNAL SERVICE</b>					
F510-Health, Life & Dental Insurance	50,985,000	50,262,642	-	722,358	
<b>TOTAL INTERNAL SERVICE</b>	<b>50,985,000</b>	<b>50,262,642</b>	<b>0</b>	<b>722,358</b>	
<b>ENTERPRISE</b>					
F610-Public Works	47,223,400	55,481,349	178,845	8,436,794	
F615-Public Works - Capital	24,371,380	2,781,400	-	21,589,980	
<b>TOTAL ENTERPRISE FUNDS</b>	<b>71,594,780</b>	<b>58,262,749</b>	<b>178,845</b>	<b>30,026,774</b>	
	<b>TOTALS:</b>	<b>651,308,017</b>	<b>445,961,679</b>	<b>182,048,081</b>	
			<b>184,927,699</b>	<b>51,061,351</b>	
Special Service Areas	<b>SPECIAL SERVICE AREAS</b>				
	F272-Special Service Area #8 Loon Lake	50,000	1,031	50,000	1,031
	F276-Special Service Area #12 The Woods of Ivanhoe	34,400	842	34,400	842
	F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Const	221,113	-	226,058	4,945
	F354-Special Service Area #16	237,500	-	2,555,000	2,317,500
	F290-Special Service Area #17 Construction	14,160	-	14,160	-
	<b>557,173</b>	<b>1,873</b>	<b>2,879,618</b>	<b>2,324,318</b>	
	<b>GRAND TOTAL</b>	<b>651,865,190</b>	<b>445,963,552</b>	<b>184,927,699</b>	
			<b>53,385,669</b>	<b>630,891,251</b>	

FY2025 Approved Budget without Double Appropriation

	Appropriation	Total Without Double Appropriation	Amount of Double Appropriation
<b>PROPERTY TAX</b>			
<b>OPERATING</b>			
F101-General Fund	220,616,375	220,032,005	584,370
F202-FICA	14,141,758	-	14,141,758
F204-IMRF	13,698,854	-	13,698,854
F206-Liability Insurance and Risk Fund	9,463,451	9,463,451	-
F208-Veterans Assistance Commission	6,025,939	6,025,939	-
F210-Health Department	90,670,899	90,551,054	119,845
F212-Stormwater Management	4,169,452	4,164,452	5,000
F214-Division of Transportation	17,545,523	17,545,523	-
F216-Hulse Detention Center	8,532,493	8,398,653	133,840
F220-TB Clinic	645,145	645,145	-
<b>SUB TOTAL OPERATING</b>	<b>385,509,889</b>	<b>356,826,222</b>	<b>28,683,667</b>
<b>CAPITAL</b>			
F232-Bridge Tax	3,967,031	3,967,031	-
F234-Matching Tax	8,383,268	8,383,268	-
<b>SUB TOTAL CAPITAL</b>	<b>12,350,299</b>	<b>12,350,299</b>	-
<b>TOTAL PROPERTY TAX</b>	<b>397,860,188</b>	<b>369,176,521</b>	<b>28,683,667</b>
<b>SPECIAL REVENUE</b>			
F250-Probation Services Fee	1,515,335	1,493,335	22,000
F251-Supreme Court Public Defender Fund	113,114	113,114	-
F252-Law Library	478,302	446,048	32,254
F253-Transportation Safety Highway Hire-back Fund	125,000	125,000	-
F254-Children's Waiting Room Fund	199,902	181,787	18,115
F255-Neutral Site Custody Exchange Fee	175,000	175,000	-
F256-Court Automation	1,498,142	1,461,281	36,861
F257-Circuit Clerk Electronic Citation Fund	150,000	150,000	-
F258-Court Document Storage	1,148,700	1,148,700	-
F259-Foreclosure Mediation Fund	120,130	120,130	-
F260-Recorder Automation	1,240,003	1,107,610	132,393
F262-Vital Records Automation	77,150	69,240	7,910
F263-State's Attorney Records Automation	95,200	95,200	-
F264-GIS Automation Fee	1,443,731	1,443,731	-
F266-Tax Sale Automation Fee	350,282	350,282	-
F267-Coroner Fees	314,700	307,200	7,500
F268-Motor Fuel Tax	22,963,403	22,963,403	-
F269-Sales Tax for Transportation & Public Safety	46,061,043	46,061,043	-
F270-Solid Waste Management Tax	350,000	350,000	-
F288-County Option Motor Fuel	12,215,076	12,215,076	-
F720-Sheriff Asset Forfeiture Fund	250,000	250,000	-
F725-Inmate Welfare Fund	1,295,342	1,295,342	-
F740-Community Development	4,769,337	4,598,758	170,579
F750-Workforce Development	444,657	444,657	-
F760-Asset Forfeiture Account	45,000	45,000	-
F765-Money Laundering Forfeiture Fund	10,000	10,000	-
F767-Video Gaming	1,100,000	1,100,000	-
F770-Computer Fraud Forfeitures	122,000	122,000	-
F771-Opioid Settlement Fund	681,524	681,524	-
F780-Environmental Prosecution Fund	29,000	29,000	-
<b>TOTAL SPECIAL REVENUE</b>	<b>99,381,074</b>	<b>98,953,462</b>	<b>427,612</b>
<b>CAPITAL PROJECT</b>			
F106-Long Term Capital	14,000,000	14,000,000	-
<b>TOTAL CAPITAL PROJECT</b>	<b>14,000,000</b>	<b>14,000,000</b>	-
<b>DEBT SERVICE FUNDS</b>			
F300-2018 GO Refunding Bonds	2,616,750	2,616,750	-
F301-2019 GO Refunding Bonds	7,652,100	7,652,100	-
F307-2015 GO Alternate Bond	5,032,875	5,032,875	-
F308-2022 G.O. Bonds Fund	2,185,250	2,185,250	-
<b>TOTAL DEBT SERVICE</b>	<b>17,486,975</b>	<b>17,486,975</b>	-
<b>INTERNAL SERVICE</b>			
F510-Health, Life & Dental Insurance	50,985,000	9,685,000	41,300,000
<b>TOTAL INTERNAL SERVICE</b>	<b>50,985,000</b>	<b>9,685,000</b>	<b>41,300,000</b>
<b>ENTERPRISE</b>			
F610-Public Works	47,223,400	45,201,973	2,021,427
F615-Public Works - Capital	24,371,380	24,371,380	-
<b>TOTAL ENTERPRISE</b>	<b>71,594,780</b>	<b>69,573,353</b>	<b>2,021,427</b>
<b>SPECIAL SERVICE AREAS</b>			
F272-Special Service Area #8 Loon Lake	50,000	47,200	2,800
F276-Special Service Area #12 The Woods of Ivanhoe	34,400	34,400	-
F290-Special Service Area #17 Construction	14,160	14,160	-
F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	221,113	221,113	-
F354-Special Service Area #16	237,500	237,500	-
<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>557,173</b>	<b>554,373</b>	<b>2,800</b>
<b>GRAND TOTAL</b>	<b>651,865,190</b>	<b>579,429,684</b>	<b>72,435,506</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Property Tax Operating Funds</b>						
F101	General Fund	A41100-Property Taxes	74,894,950	72,963,133	72,963,133	86,565,508
		Other Taxes	77,680,723	71,659,000	71,659,000	75,740,000
		A42X-Licenses & Permits	3,131,337	3,670,100	3,670,100	3,455,900
		A43X-Fines and Forfeitures	871,016	785,630	785,630	753,700
		A45X-Intergovernmental	16,391,649	15,164,023	19,027,094	14,823,791
		A46X-Charges for Services	15,021,555	12,315,516	12,315,516	11,879,385
		A49X-Transfers	16,590,558	19,494,074	19,539,780	20,204,373
		AHM-Miscellaneous	22,587,424	5,970,479	5,970,479	8,370,015
<b>Total</b>	<b>F101</b>		<b>227,169,211</b>	<b>202,021,955</b>	<b>205,930,732</b>	<b>221,792,672</b>
F202	FICA	A41100-Property Taxes	11,938,797	15,500,000	15,500,000	16,000,000
		Other Taxes	12,544	15,000	15,000	-
		AHM-Miscellaneous	9,737	36,506	36,506	8,700
<b>Total</b>	<b>F202</b>		<b>11,961,077</b>	<b>15,551,506</b>	<b>15,551,506</b>	<b>16,008,700</b>
F204	IMRF	A41100-Property Taxes	13,922,100	13,000,000	13,000,000	12,000,000
		Other Taxes	19,363	28,000	28,000	-
		AHM-Miscellaneous	110,742	169,515	169,515	110,000
<b>Total</b>	<b>F204</b>		<b>14,052,205</b>	<b>13,197,515</b>	<b>13,197,515</b>	<b>12,110,000</b>
F206	Liability Insurance and Risk	A41100-Property Taxes	9,958,276	14,500,000	14,500,000	10,000,000
		Other Taxes	4,581	-	-	-
		A46X-Charges for Services	208	-	-	-
		A49X-Transfers	26,992	30,898	30,898	25,983
		AHM-Miscellaneous	629,467	874,083	874,083	621,500
<b>Total</b>	<b>F206</b>		<b>10,619,525</b>	<b>15,404,981</b>	<b>15,404,981</b>	<b>10,647,483</b>
F208	Veterans Assistance Commission	A41100-Property Taxes	5,082,297	5,493,184	5,493,184	6,025,939
		Other Taxes	524	-	-	-
		A49X-Transfers	103,716	148,417	148,417	225,883
		AHM-Miscellaneous	9,399	-	-	9,000
<b>Total</b>	<b>F208</b>		<b>5,195,936</b>	<b>5,641,601</b>	<b>5,641,601</b>	<b>6,260,822</b>
F210	Health Department	A41100-Property Taxes	15,917,553	21,000,000	21,000,000	22,000,000
		Other Taxes	19,461	-	-	-
		A42X-Licenses & Permits	2,389,414	2,382,569	2,382,569	2,550,886
		A43X-Fines and Forfeitures	32,536	29,109	29,109	29,109
		A45X-Intergovernmental	53,758,112	53,476,293	61,599,258	54,391,375
		A46X-Charges for Services	3,566,407	4,048,876	4,048,876	3,888,774
		A49X-Transfers	6,281,574	7,072,800	7,072,796	7,325,846
		AHM-Miscellaneous	400,171	871,720	938,392	376,785
<b>Total</b>	<b>F210</b>		<b>82,365,228</b>	<b>88,881,367</b>	<b>97,071,000</b>	<b>90,562,775</b>
F212	Stormwater Management	A41100-Property Taxes	1,487,893	6,000,000	6,000,000	4,000,000
		Other Taxes	3,092	-	-	-
		A45X-Intergovernmental	965,171	198,171	29,489,012	86,900
		A46X-Charges for Services	366,592	375,000	375,000	350,000
		A49X-Transfers	232,022	293,722	293,722	273,239
		AHM-Miscellaneous	62,399	159,399	553,505	55,000
<b>Total</b>	<b>F212</b>		<b>3,117,168</b>	<b>7,026,292</b>	<b>36,711,238</b>	<b>4,765,139</b>
F214	Division of Transportation	A41100-Property Taxes	15,415,145	12,000,000	12,000,000	10,000,000
		Other Taxes	18,075	-	-	-
		A45X-Intergovernmental	390,784	468,390	468,390	309,657

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
		A46X-Charges for Services	2,171,699	2,106,166	2,106,166	2,160,682
		A49X-Transfers .	2,884,047	1,398,097	1,398,097	1,292,018
		AHM-Miscellaneous .	194,124	365,065	365,065	251,000
<b>Total</b>	<b>F214</b>		<b>21,073,873</b>	<b>16,337,718</b>	<b>16,337,718</b>	<b>14,013,357</b>
F216	Hulse Detention Center	A41100-Property Taxes	7,566,472	5,000,000	5,000,000	2,500,000
		Other Taxes	2,655	1,400	1,400	-
		A45X-Intergovernmental	5,102,440	4,892,674	4,892,674	5,237,228
		A46X-Charges for Services	5,657	6,000	6,000	-
		A49X-Transfers .	594,840	581,396	581,398	760,077
		AHM-Miscellaneous .	143,881	170,306	170,306	145,000
<b>Total</b>	<b>F216</b>		<b>13,415,946</b>	<b>10,651,776</b>	<b>10,651,778</b>	<b>8,642,305</b>
F220	TB Clinic	A41100-Property Taxes	348,171	350,000	350,000	615,000
		Other Taxes	518	-	-	-
		A45X-Intergovernmental	202,784	8,633	8,633	6,474
		A46X-Charges for Services	11,878	24,744	24,744	18,558
		A49X-Transfers .	54,001	55,216	55,215	59,304
		AHM-Miscellaneous .	3,600	11,800	11,800	7,300
<b>Total</b>	<b>F220</b>		<b>620,951</b>	<b>450,393</b>	<b>450,392</b>	<b>706,636</b>
<b>Total Property Tax Operating Funds</b>			<b>389,591,121</b>	<b>375,165,105</b>	<b>416,948,461</b>	<b>385,509,889</b>
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	A41100-Property Taxes	3,882,652	3,903,059	3,903,059	3,903,059
		Other Taxes	4,415	-	-	-
		A45X-Intergovernmental	-	-	11,718	-
		AHM-Miscellaneous .	91,364	32,511	32,511	63,972
<b>Total</b>	<b>F232</b>		<b>3,978,431</b>	<b>3,935,570</b>	<b>3,947,288</b>	<b>3,967,031</b>
F234	Matching Tax	A41100-Property Taxes	8,216,467	8,259,730	8,259,730	8,259,730
		Other Taxes	9,347	-	-	-
		AHM-Miscellaneous .	172,508	76,646	76,646	123,538
<b>Total</b>	<b>F234</b>		<b>8,398,321</b>	<b>8,336,376</b>	<b>8,336,376</b>	<b>8,383,268</b>
<b>Total Property Tax Capital Funds</b>			<b>12,376,752</b>	<b>12,271,946</b>	<b>12,283,664</b>	<b>12,350,299</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	A46X-Charges for Services	1,366,290	1,012,500	1,012,500	1,049,000
		AHM-Miscellaneous .	53,613	22,630	22,630	38,347
<b>Total</b>	<b>F250</b>		<b>1,419,902</b>	<b>1,035,130</b>	<b>1,035,130</b>	<b>1,087,347</b>
F251	Supreme Court Public Defender Fund	A45X-Intergovernmental	20,000	-	84,197	-
<b>Total</b>	<b>F251</b>		<b>20,000</b>	<b>-</b>	<b>84,197</b>	<b>-</b>
F252	Law Library	A46X-Charges for Services	440,593	340,000	340,000	500,000
		AHM-Miscellaneous .	13,057	10,759	10,759	11,250
<b>Total</b>	<b>F252</b>		<b>453,650</b>	<b>350,759</b>	<b>350,759</b>	<b>511,250</b>
F253	Transportation Safety Highway Hire-back	A43X-Fines and Forfeitures	23,128	50,000	50,000	45,000
<b>Total</b>	<b>F253</b>		<b>23,128</b>	<b>50,000</b>	<b>50,000</b>	<b>45,000</b>
F254	Children's Waiting Room	A46X-Charges for Services	187,368	150,000	150,000	200,000
		AHM-Miscellaneous .	4,033	1,654	1,654	2,916
<b>Total</b>	<b>F254</b>		<b>191,401</b>	<b>151,654</b>	<b>151,654</b>	<b>202,916</b>
F255	Neutral Site Custody Exchange Fee	A46X-Charges for Services	170,236	130,000	130,000	175,000

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
		AHM-Miscellaneous .	4,953	2,355	2,355	3,972
<b>Total</b>	<b>F255</b>		<b>175,189</b>	<b>132,355</b>	<b>132,355</b>	<b>178,972</b>
F256	Court Automation	A46X-Charges for Services	929,946	861,330	861,330	940,000
		AHM-Miscellaneous .	19,022	11,269	11,269	14,684
<b>Total</b>	<b>F256</b>		<b>948,968</b>	<b>872,599</b>	<b>872,599</b>	<b>954,684</b>
F257	Circuit Clerk Electronic Citation	A46X-Charges for Services	227,047	207,480	207,480	175,000
		AHM-Miscellaneous .	17,859	7,706	7,706	12,909
<b>Total</b>	<b>F257</b>		<b>244,906</b>	<b>215,186</b>	<b>215,186</b>	<b>187,909</b>
F258	Court Document Storage	A46X-Charges for Services	28,156	33,430	33,430	18,500
		AHM-Miscellaneous .	965,496	880,839	880,839	970,435
<b>Total</b>	<b>F258</b>		<b>993,651</b>	<b>914,269</b>	<b>914,269</b>	<b>988,935</b>
F259	Foreclosure Mediation Fund	A46X-Charges for Services	-	-	-	105,000
<b>Total</b>	<b>F259</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>105,000</b>
F260	Recorder Automation	A46X-Charges for Services	936,577	1,050,000	1,050,000	900,000
		AHM-Miscellaneous .	30,754	19,161	19,161	24,970
<b>Total</b>	<b>F260</b>		<b>967,331</b>	<b>1,069,161</b>	<b>1,069,161</b>	<b>924,970</b>
F261	Eviction Mediation Fund	A43X-Fines and Forfeitures	-	-	-	48,000
<b>Total</b>	<b>F261</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000</b>
F262	Vital Records Automation	A46X-Charges for Services	79,186	83,000	83,000	83,000
		AHM-Miscellaneous .	1,510	691	691	1,117
<b>Total</b>	<b>F262</b>		<b>80,696</b>	<b>83,691</b>	<b>83,691</b>	<b>84,117</b>
F263	SAO Records Automation	A46X-Charges for Services	6,907	6,000	6,000	6,000
		AHM-Miscellaneous .	3,653	2,198	2,198	2,739
<b>Total</b>	<b>F263</b>		<b>10,560</b>	<b>8,198</b>	<b>8,198</b>	<b>8,739</b>
F264	GIS Automation Fee	A46X-Charges for Services	1,331,642	1,610,000	1,610,000	1,430,000
		AHM-Miscellaneous .	18,172	10,393	10,393	13,731
<b>Total</b>	<b>F264</b>		<b>1,349,814</b>	<b>1,620,393</b>	<b>1,620,393</b>	<b>1,443,731</b>
F265	PD Records Automation Fund	A46X-Charges for Services	3,764	3,000	3,000	3,000
<b>Total</b>	<b>F265</b>		<b>3,764</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
F266	Tax Sale Automation Fee	Other Taxes	22,466	180,000	180,000	35,000
		AHM-Miscellaneous .	56,396	4,559	4,559	56,526
<b>Total</b>	<b>F266</b>		<b>78,862</b>	<b>184,559</b>	<b>184,559</b>	<b>91,526</b>
F267	Coroner Fees	A42X-Licenses & Permits	221,240	350,000	350,000	350,000
		A46X-Charges for Services	8,560	10,000	10,000	10,000
		AHM-Miscellaneous .	2,803	781	781	1,846
<b>Total</b>	<b>F267</b>		<b>232,603</b>	<b>360,781</b>	<b>360,781</b>	<b>361,846</b>
F268	Motor Fuel Tax	Other Taxes	17,454,441	16,792,656	16,792,656	16,750,674
		A45X-Intergovernmental	978,673	851,600	5,088,300	5,863,800
		AHM-Miscellaneous .	633,699	460,723	460,723	348,929
<b>Total</b>	<b>F268</b>		<b>19,066,813</b>	<b>18,104,979</b>	<b>22,341,679</b>	<b>22,963,403</b>
F269	Sales Tax for Transportation & Public Safety	Other Taxes	41,172,638	42,137,384	42,137,384	43,401,506
		A45X-Intergovernmental	1,714,443	1,763,150	6,612,025	1,766,082
		AHM-Miscellaneous .	1,236,916	531,217	531,217	893,455
<b>Total</b>	<b>F269</b>		<b>44,123,998</b>	<b>44,431,751</b>	<b>49,280,626</b>	<b>46,061,043</b>
F270	Solid Waste Management	A46X-Charges for Services	269,292	200,000	200,000	350,000
		AHM-Miscellaneous .	19,148	-	-	14,469
<b>Total</b>	<b>F270</b>		<b>288,441</b>	<b>200,000</b>	<b>200,000</b>	<b>364,469</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
F288	County Option Motor Fuel	A41X-Taxes	13,193,455	12,245,690	12,245,690	12,215,076
<b>Total</b>	<b>F288</b>		<b>13,193,455</b>	<b>12,245,690</b>	<b>12,245,690</b>	<b>12,215,076</b>
F720	Sheriff Asset Forfeiture	A46X-Charges for Services	373,054	152,000	152,000	155,000
		AHM-Miscellaneous .	11,459	3,320	3,320	5,896
<b>Total</b>	<b>F720</b>		<b>384,512</b>	<b>155,320</b>	<b>155,320</b>	<b>160,896</b>
F725	Inmate Welfare Fund	AHM-Miscellaneous .	6,191,554	-	340,586	550,627
<b>Total</b>	<b>F725</b>		<b>6,191,554</b>	<b>-</b>	<b>340,586</b>	<b>550,627</b>
F740	HUD Grants	A45X-Intergovernmental	6,774,643	7,209,822	25,319,109	4,694,337
		A49X-Transfers .	73,595	75,000	75,000	75,000
<b>Total</b>	<b>F740</b>		<b>6,848,237</b>	<b>7,284,822</b>	<b>25,394,109</b>	<b>4,769,337</b>
F743	Lake Co Regional Stormwater Mgt Projects	A45X-Intergovernmental	10,721,768	-	3,116,899	-
		AHM-Miscellaneous .	3,907	-	-	2,940
<b>Total</b>	<b>F743</b>		<b>10,725,675</b>	<b>-</b>	<b>3,116,899</b>	<b>2,940</b>
F750	Workforce Development	A45X-Intergovernmental	6,000,718	-	16,455,216	-
		A49X-Transfers .	227,036	363,000	363,000	363,000
		AHM-Miscellaneous .	87,121	-	-	-
<b>Total</b>	<b>F750</b>		<b>6,314,874</b>	<b>363,000</b>	<b>16,818,216</b>	<b>363,000</b>
F760	SAO Asset Forfeiture	A46X-Charges for Services	40,600	58,000	58,000	58,000
		AHM-Miscellaneous .	2,488	-	-	1,813
<b>Total</b>	<b>F760</b>		<b>43,088</b>	<b>58,000</b>	<b>58,000</b>	<b>59,813</b>
F765	Money Laundering Forfeiture	A46X-Charges for Services	3,293	10,000	10,000	10,000
		AHM-Miscellaneous .	581	-	-	432
<b>Total</b>	<b>F765</b>		<b>3,873</b>	<b>10,000</b>	<b>10,000</b>	<b>10,432</b>
F767	Video Gaming	A41X-Taxes	1,078,060	840,763	840,763	1,100,000
<b>Total</b>	<b>F767</b>		<b>1,078,060</b>	<b>840,763</b>	<b>840,763</b>	<b>1,100,000</b>
F770	Computer Fraud Forfeiture	AHM-Miscellaneous .	106,930	85,000	85,000	87,099
<b>Total</b>	<b>F770</b>		<b>106,930</b>	<b>85,000</b>	<b>85,000</b>	<b>87,099</b>
F771	Opioid Settlement Fund	A45X-Intergovernmental	1,133,999	-	-	-
		AHM-Miscellaneous .	18,838	-	-	18,838
<b>Total</b>	<b>F771</b>		<b>1,152,837</b>	<b>-</b>	<b>-</b>	<b>18,838</b>
F780	Environmental Prosecution	AHM-Miscellaneous .	12,457	2,000	2,000	3,446
<b>Total</b>	<b>F780</b>		<b>12,457</b>	<b>2,000</b>	<b>2,000</b>	<b>3,446</b>
<b>Total Special Revenue Funds</b>			<b>116,729,231</b>	<b>90,833,060</b>	<b>138,024,821</b>	<b>95,958,361</b>
<b>Capital Project Funds</b>						
		Other Taxes	4,415	-	-	-
F106	Long Term Capital Outlay	A49X-Transfers .	27,293,780	5,212,338	5,212,338	8,000,000
<b>Total</b>	<b>F106</b>		<b>27,293,780</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>8,000,000</b>
F403	2010A Bond Road Construction Projects	AHM-Miscellaneous .	3,061	-	-	-
<b>Total</b>	<b>F403</b>		<b>3,061</b>	<b>-</b>	<b>-</b>	<b>-</b>
F454	SSA#16 Capital Project	AHM-Miscellaneous .	14,494	-	-	-
<b>Total</b>	<b>F454</b>		<b>14,494</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>28,839,212</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>8,000,000</b>
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	A49X-Transfers .	2,610,500	2,624,550	2,624,550	2,616,750

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Total</b>	<b>F300</b>		<b>2,610,500</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,616,750</b>
	F301 2019 GO Refunding Bonds	A49X-Transfers .	8,305,950	8,318,400	8,318,400	7,652,100
		AHM-Miscellaneous .	6,789	-	-	-
<b>Total</b>	<b>F301</b>		<b>8,312,739</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>7,652,100</b>
	F307 2015A Debt Service Fund	A49X-Transfers .	5,031,175	5,037,325	5,037,325	5,032,875
		AHM-Miscellaneous .	107	-	-	-
<b>Total</b>	<b>F307</b>		<b>5,031,282</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,032,875</b>
	F308 2022 G.O. Bonds Fund	A49X-Transfers .	2,180,380	2,186,250	2,186,250	2,185,250
		AHM-Miscellaneous .	-	-	-	-
<b>Total</b>	<b>F308</b>		<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>
	F315 2005 GO Refunding Bonds	AHM-Miscellaneous .	1,540	-	-	-
<b>Total</b>	<b>F315</b>		<b>1,540</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service Funds</b>			<b>18,136,441</b>	<b>18,166,525</b>	<b>18,166,525</b>	<b>17,486,975</b>
<b>Internal Service Funds</b>						
	F510 Health, Life & Dental Insurance	AHM-Miscellaneous .	44,293,354	46,612,207	46,612,207	50,262,642
<b>Total</b>	<b>F510</b>		<b>44,293,354</b>	<b>46,612,207</b>	<b>46,612,207</b>	<b>50,262,642</b>
<b>Total Internal Service Funds</b>			<b>44,293,354</b>	<b>46,612,207</b>	<b>46,612,207</b>	<b>50,262,642</b>
<b>Enterprise Funds</b>						
	F610 Public Works	A41100-Property Taxes	200,723	178,845	178,845	178,845
		A45X-Intergovernmental	27,615	20,000	20,000	20,000
		A46X-Charges for Services	50,311,413	52,201,747	52,201,747	52,586,867
		A49X-Transfers .	0	-	-	-
		AHM-Miscellaneous .	2,760,003	2,286,059	2,286,059	2,874,482
<b>Total</b>	<b>F610</b>		<b>53,299,755</b>	<b>54,686,651</b>	<b>54,686,651</b>	<b>55,660,194</b>
	F615 Public Works Capital	A46X-Charges for Services	4,396,265	2,680,000	2,680,000	2,781,400
<b>Total</b>	<b>F615</b>		<b>4,396,265</b>	<b>2,680,000</b>	<b>2,680,000</b>	<b>2,781,400</b>
<b>Total Enterprise Funds</b>			<b>57,696,020</b>	<b>57,366,651</b>	<b>57,366,651</b>	<b>58,441,594</b>
<b>Special Service Areas</b>						
	F272 Special Service Area #8 Loon Lake	A41100-Property Taxes	49,821	50,000	50,000	50,000
		Other Taxes	227	-	-	-
		AHM-Miscellaneous .	1,820	216	216	1,031
<b>Total</b>	<b>F272</b>		<b>51,868</b>	<b>50,216</b>	<b>50,216</b>	<b>51,031</b>
	F276 Special Service Area #12 The Woods of Ivanhoe	A41100-Property Taxes	34,200	34,400	34,400	34,400
		AHM-Miscellaneous .	1,159	-	-	842
<b>Total</b>	<b>F276</b>		<b>35,359</b>	<b>34,400</b>	<b>34,400</b>	<b>35,242</b>
	F290 Special Service Area #17 Ivanhoe Estates	A41100-Property Taxes	28,320	14,160	14,160	14,160
<b>Total</b>	<b>F290</b>		<b>28,320</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>
	F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	A41100-Property Taxes	225,513	226,058	226,058	226,058
		AHM-Miscellaneous .	3,458	-	-	-
<b>Total</b>	<b>F350</b>		<b>228,971</b>	<b>226,058</b>	<b>226,058</b>	<b>226,058</b>
	F354 Special Service Area #16	A41100-Property Taxes	2,562,510	2,555,000	2,555,000	2,555,000

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
Total	F354		2,916,143	2,555,000	2,555,000	2,555,000
<b>Total Special Service Areas</b>			<b>3,260,661</b>	<b>2,879,834</b>	<b>2,879,834</b>	<b>2,881,491</b>
<b>Total All Funds</b>			<b>670,922,794</b>	<b>608,507,666</b>	<b>697,494,501</b>	<b>630,891,251</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Property Tax Operating Funds</b>						
F101	General Fund	AH5X-Personnel	103,586,463	111,951,029	111,769,578	112,008,966
		AH6X-Commodities	4,384,288	4,759,681	5,350,288	4,837,834
		AH74X-Benefits .	33,685,135	38,576,225	39,049,334	38,330,625
		AH7X-Contractuals	70,330,431	56,435,544	76,986,511	62,001,351
		AH8X-Capital Expenditures	3,300,079	2,516,059	7,435,028	3,437,597
<b>Total</b>	<b>F101</b>		<b>215,286,397</b>	<b>214,238,539</b>	<b>240,590,739</b>	<b>220,616,373</b>
F202	FICA	AH7X-Contractuals	12,791,385	14,117,186	14,117,186	14,141,758
<b>Total</b>	<b>F202</b>		<b>12,791,385</b>	<b>14,117,186</b>	<b>14,117,186</b>	<b>14,141,758</b>
F204	IMRF	AH7X-Contractuals	10,879,999	12,816,374	12,816,375	13,698,854
<b>Total</b>	<b>F204</b>		<b>10,879,999</b>	<b>12,816,374</b>	<b>12,816,375</b>	<b>13,698,854</b>
F206	Liability Insurance and Risk	AH5X-Personnel	243,265	235,326	235,326	189,654
		AH6X-Commodities	228	12,250	12,250	45,000
		AH74X-Benefits .	75,204	71,718	71,718	58,397
		AH7X-Contractuals	10,987,673	9,156,838	9,094,800	9,170,400
		AH8X-Capital Expenditures	-	60,000	174,533	-
<b>Total</b>	<b>F206</b>		<b>11,306,370</b>	<b>9,536,132</b>	<b>9,588,627</b>	<b>9,463,451</b>
F208	Veterans Assistance Commission	AH5X-Personnel	821,921	1,130,367	1,275,969	1,631,799
		AH6X-Commodities	62,787	45,500	63,500	66,110
		AH74X-Benefits .	150,548	368,307	528,675	495,320
		AH7X-Contractuals	331,825	427,010	595,210	422,710
		AH8X-Capital Expenditures	3,151,453	3,522,000	3,029,831	3,410,000
<b>Total</b>	<b>F208</b>	<b>AHEX</b>	<b>4,518,534</b>	<b>5,493,184</b>	<b>5,493,184</b>	<b>6,025,939</b>
F210	Health Department	AH5X-Personnel	49,599,054	54,105,862	55,616,408	55,742,242
		AH6X-Commodities	2,079,980	2,680,620	3,377,344	2,643,316
		AH74X-Benefits .	16,514,779	18,988,657	19,441,039	18,875,846
		AH7X-Contractuals	12,358,964	11,760,356	13,660,565	12,237,563
		AH8X-Capital Expenditures	2,502,884	878,305	5,392,481	1,171,933
<b>Total</b>	<b>F210</b>		<b>83,055,660</b>	<b>88,413,800</b>	<b>97,487,837</b>	<b>90,670,900</b>
F212	Stormwater Management	AH5X-Personnel	1,890,190	2,237,031	2,237,031	2,044,105
		AH6X-Commodities	18,474	40,947	40,947	23,500
		AH74X-Benefits .	606,407	761,453	761,453	704,660
		AH7X-Contractuals	2,161,296	1,434,130	27,078,993	1,312,646
		AH8X-Capital Expenditures	85,065	79,923	79,923	84,541
<b>Total</b>	<b>F212</b>		<b>4,761,431</b>	<b>4,553,484</b>	<b>30,198,347</b>	<b>4,169,452</b>
F214	Division of Transportation	AH5X-Personnel	11,193,115	10,775,180	10,775,179	9,955,192
		AH6X-Commodities	2,367,639	2,458,740	2,458,740	2,364,151
		AH74X-Benefits .	3,628,458	3,635,953	3,635,956	3,607,292
		AH7X-Contractuals	886,387	1,086,299	1,086,299	1,046,180
		AH8X-Capital Expenditures	778,077	412,436	724,007	572,708
<b>Total</b>	<b>F214</b>		<b>18,853,676</b>	<b>18,368,608</b>	<b>18,680,181</b>	<b>17,545,523</b>
F216	Hulse Detention Center	AH5X-Personnel	4,552,970	4,427,999	4,427,998	5,706,333
		AH6X-Commodities	217,035	214,000	214,000	223,050
		AH74X-Benefits .	1,476,912	1,518,104	1,518,102	1,831,012
		AH7X-Contractuals	499,530	731,583	731,583	632,098
		AH8X-Capital Expenditures	24,480	140,000	140,000	140,000

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Total</b>	<b>F216</b>		<b>6,770,926</b>	<b>7,031,686</b>	<b>7,031,683</b>	<b>8,532,493</b>
	F220 TB Clinic	AH5X-Personnel	438,450	430,848	430,848	460,557
		AH6X-Commodities	18,007	20,790	20,790	23,409
		AH74X-Benefits	74,929	82,099	82,098	89,856
		AH7X-Contractuals	216,392	62,376	62,376	71,323
<b>Total</b>	<b>F220</b>		<b>747,779</b>	<b>596,113</b>	<b>596,112</b>	<b>645,145</b>
<b>Total Property Tax Operating Funds</b>			<b>368,972,158</b>	<b>375,165,107</b>	<b>436,600,272</b>	<b>385,509,888</b>
<b>Property Tax Capital Funds</b>						
	F232 Bridge Tax	AH6X-Commodities	28,000	15,000	15,000	15,450
		AH7X-Contractuals	58,062	153,566	216,775	364,650
		AH8X-Capital Expenditures	975,280	3,767,004	11,008,271	3,586,931
<b>Total</b>	<b>F232</b>		<b>1,061,342</b>	<b>3,935,570</b>	<b>11,240,046</b>	<b>3,967,031</b>
	F234 Matching Tax	AH6X-Commodities	174,079	280,640	280,640	283,070
		AH7X-Contractuals	974,204	2,299,213	2,363,031	1,145,730
		AH8X-Capital Expenditures	4,266,425	5,756,523	19,266,941	6,954,468
<b>Total</b>	<b>F234</b>		<b>5,414,709</b>	<b>8,336,376</b>	<b>21,910,612</b>	<b>8,383,268</b>
<b>Total Property Tax Capital Funds</b>			<b>6,476,051</b>	<b>12,271,946</b>	<b>33,150,658</b>	<b>12,350,299</b>
<b>Special Revenue Funds</b>						
	F250 Probation Services Fee	AH6X-Commodities	82,578	127,700	127,700	145,000
		AH7X-Contractuals	616,093	1,658,774	1,658,774	1,370,335
		AH8X-Capital Expenditures	-	100,000	100,000	-
<b>Total</b>	<b>F250</b>		<b>698,671</b>	<b>1,886,474</b>	<b>1,886,474</b>	<b>1,515,335</b>
	F251 Supreme Court Public Defender Fund	AH7X-Contractuals	20,000	-	84,197	113,114
<b>Total</b>	<b>F251</b>		<b>20,000</b>	<b>-</b>	<b>84,197</b>	<b>113,114</b>
	F252 Law Library	AH5X-Personnel	160,202	166,226	166,226	179,117
		AH6X-Commodities	127,963	126,553	126,553	127,729
		AH74X-Benefits	68,262	68,367	68,367	79,853
		AH7X-Contractuals	77,053	87,191	87,191	91,603
<b>Total</b>	<b>F252</b>		<b>433,479</b>	<b>448,338</b>	<b>448,337</b>	<b>478,302</b>
	F253 Transportation Safety Highway Hire-back	AH7X-Contractuals	15,986	45,000	90,705	50,000
		AH8X-Capital Expenditures	-	-	-	75,000
<b>Total</b>	<b>F253</b>		<b>15,986</b>	<b>45,000</b>	<b>90,705</b>	<b>125,000</b>
	F254 Children's Waiting Room	AH5X-Personnel	110,059	113,644	113,644	116,486
		AH6X-Commodities	1,612	4,500	4,500	4,500
		AH74X-Benefits	14,479	14,921	14,922	60,101
		AH7X-Contractuals	21,423	17,723	17,723	18,815
<b>Total</b>	<b>F254</b>		<b>147,572</b>	<b>150,788</b>	<b>150,789</b>	<b>199,902</b>
	F255 Neutral Site Custody Exchange Fee	AH7X-Contractuals	175,000	175,000	175,000	175,000
<b>Total</b>	<b>F255</b>		<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
	F256 Court Automation	AH5X-Personnel	394,689	187,309	187,309	-
		AH6X-Commodities	26,131	28,536	28,536	31,236
		AH74X-Benefits	124,364	80,062	80,062	-

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
		AH7X-Contractuals	397,799	1,192,733	1,192,733	948,606
		AH8X-Capital Expenditures	101,058	238,000	238,000	518,300
<b>Total</b>	<b>F256</b>		<b>1,044,040</b>	<b>1,726,640</b>	<b>1,726,640</b>	<b>1,498,142</b>
	F257 Circuit Clerk Electronic Citation	AH7X-Contractuals	35,250	50,000	50,000	150,000
<b>Total</b>	<b>F257</b>		<b>35,250</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>
	F258 Court Document Storage	AH7X-Contractuals	797,075	1,161,000	1,494,364	773,700
		AH8X-Capital Expenditures	387,556	320,000	320,000	375,000
<b>Total</b>	<b>F258</b>		<b>1,184,632</b>	<b>1,481,000</b>	<b>1,814,364</b>	<b>1,148,700</b>
	F259 Foreclosure Mediation Fund	AH7X-Contractuals	-	-	-	120,130
<b>Total</b>	<b>F259</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>120,130</b>
	F260 Recorder Automation	AH5X-Personnel	860,744	756,545	756,545	619,723
		AH6X-Commodities	-	1,200	1,195	1,200
		AH74X-Benefits	312,980	328,565	328,565	252,287
		AH7X-Contractuals	325,443	382,622	382,627	366,793
<b>Total</b>	<b>F260</b>		<b>1,499,167</b>	<b>1,468,931</b>	<b>1,468,932</b>	<b>1,240,003</b>
	F262 Vital Records Automation	AH5X-Personnel	41,164	42,527	42,527	43,805
		AH74X-Benefits	22,905	23,925	23,925	25,435
		AH7X-Contractuals	7,850	7,834	7,834	7,910
<b>Total</b>	<b>F262</b>		<b>71,919</b>	<b>74,286</b>	<b>74,286</b>	<b>77,150</b>
	F263 SAO Records Automation	AH6X-Commodities	-	20,000	20,000	-
		AH7X-Contractuals	-	80,000	80,000	-
		AH8X-Capital Expenditures	-	100,000	100,000	95,200
<b>Total</b>	<b>F263</b>		<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>95,200</b>
	F264 GIS Automation Fee	AH7X-Contractuals	1,331,642	1,617,500	1,617,500	1,443,731
<b>Total</b>	<b>F264</b>		<b>1,331,642</b>	<b>1,617,500</b>	<b>1,617,500</b>	<b>1,443,731</b>
	F266 Tax Sale Automation Fee	AH7X-Contractuals	63,891	171,463	171,463	350,282
<b>Total</b>	<b>F266</b>		<b>63,891</b>	<b>171,463</b>	<b>171,463</b>	<b>350,282</b>
	F267 Coroner Fees	AH6X-Commodities	17,871	65,000	65,000	58,000
		AH7X-Contractuals	121,874	250,800	250,800	256,700
<b>Total</b>	<b>F267</b>		<b>139,745</b>	<b>315,800</b>	<b>315,800</b>	<b>314,700</b>
	F268 Motor Fuel Tax	AH6X-Commodities	1,761,469	2,274,000	2,274,000	2,274,700
		AH7X-Contractuals	3,397,169	3,537,486	3,537,486	4,720,100
		AH8X-Capital Expenditures	15,052,802	12,293,493	69,193,147	15,968,603
<b>Total</b>	<b>F268</b>		<b>20,211,440</b>	<b>18,104,979</b>	<b>75,004,633</b>	<b>22,963,403</b>
	F269 Sales Tax for Transportation & Public Safety	AH5X-Personnel	-	1,153,934	1,153,934	1,181,335
		AH74X-Benefits	-	424,632	424,634	443,151
		AH7X-Contractuals	10,813,002	9,941,600	11,300,488	9,001,310
		AH8X-Capital Expenditures	22,043,503	32,911,586	139,231,259	35,435,247
<b>Total</b>	<b>F269</b>		<b>32,856,505</b>	<b>44,431,751</b>	<b>152,110,315</b>	<b>46,061,043</b>
	F270 Solid Waste Management Tax	AH7X-Contractuals	151,315	200,000	200,000	350,000
<b>Total</b>	<b>F270</b>		<b>151,315</b>	<b>200,000</b>	<b>200,000</b>	<b>350,000</b>
	F288 Motor Fuel Tax-County Option	AH8X-Capital Expenditures	6,827,456	12,245,690	36,869,338	12,215,076
<b>Total</b>	<b>F288</b>		<b>6,827,456</b>	<b>12,245,690</b>	<b>36,869,338</b>	<b>12,215,076</b>
	F720 Sheriff Asset Forfeiture	AH7X-Contractuals	6,920	152,000	152,000	250,000
		AH8X-Capital Expenditures	-	-	321,342	-

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Total</b>	<b>F720</b>		<b>6,920</b>	<b>152,000</b>	<b>473,342</b>	<b>250,000</b>
F725	Inmate Welfare Fund	AH5X-Personnel	96,432	-	212,269	225,483
		AH6X-Commodities	151,455	-	32,124	500,000
		AH74X-Benefits	10,797	-	64,824	69,859
		AH7X-Contractuals	35,670	-	5,740	500,000
<b>Total</b>	<b>F725</b>		<b>294,353</b>	<b>-</b>	<b>314,957</b>	<b>1,295,342</b>
F740	Community Development	AH5X-Personnel	789,669	931,435	931,435	955,726
		AH6X-Commodities	3,279	5,000	5,000	4,000
		AH74X-Benefits	262,763	309,653	309,653	314,871
		AH7X-Contractuals	5,693,174	6,039,618	24,186,654	3,484,642
		AH8X-Capital Expenditures	-	-	-	10,098
<b>Total</b>	<b>F740</b>		<b>6,748,885</b>	<b>7,285,706</b>	<b>25,432,742</b>	<b>4,769,337</b>
F743	Lake Co Regional Stormwater Mgt Projects	AH8X-Capital Expenditures	10,721,768	-	10,727,802	-
<b>Total</b>	<b>F743</b>		<b>10,721,768</b>	<b>-</b>	<b>10,727,802</b>	<b>-</b>
F750	Workforce Development	AH5X-Personnel	1,844,860	337,203	4,876,612	391,901
		AH6X-Commodities	35,764	-	244,042	-
		AH74X-Benefits	626,407	25,796	1,862,984	52,756
		AH7X-Contractuals	3,956,979	-	9,800,061	-
		AH8X-Capital Expenditures	3,638	-	34,516	-
<b>Total</b>	<b>F750</b>		<b>6,467,648</b>	<b>362,999</b>	<b>16,818,215</b>	<b>444,657</b>
F760	SAO Asset Forfeiture	AH7X-Contractuals	15,388	25,000	25,000	45,000
<b>Total</b>	<b>F760</b>		<b>15,388</b>	<b>25,000</b>	<b>25,000</b>	<b>45,000</b>
F765	Money Laundering Forfeiture	AH7X-Contractuals	-	10,000	10,000	10,000
<b>Total</b>	<b>F765</b>		<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
F767	Video Gaming	AH7X-Contractuals	703,532	845,000	1,252,393	1,100,000
<b>Total</b>	<b>F767</b>		<b>703,532</b>	<b>845,000</b>	<b>1,252,393</b>	<b>1,100,000</b>
F770	Computer Fraud Forfeiture	AH6X-Commodities	22,345	22,000	1,000	32,000
		AH7X-Contractuals	36,313	63,000	85,349	90,000
<b>Total</b>	<b>F770</b>		<b>58,658</b>	<b>85,000</b>	<b>86,349</b>	<b>122,000</b>
F771	Opioid Settlement Fund	AH5X-Personnel	1,298	-	75,000	77,250
		AH6X-Commodities	-	-	5,500	1,700
		AH74X-Benefits	143	-	36,959	39,774
		AH7X-Contractuals	-	-	99,750	562,800
<b>Total</b>	<b>F771</b>		<b>1,441</b>	<b>-</b>	<b>217,209</b>	<b>681,524</b>
F780	Environmental Prosecution	AH6X-Commodities	-	1,000	1,000	1,000
		AH7X-Contractuals	-	9,000	29,000	28,000
<b>Total</b>	<b>F780</b>		<b>-</b>	<b>10,000</b>	<b>30,000</b>	<b>29,000</b>
<b>Total Special Revenue Funds</b>			<b>91,926,306</b>	<b>93,569,346</b>	<b>329,846,783</b>	<b>99,381,073</b>
<b>Capital Project Funds</b>						
F106	Long Term Capital	AH7X-Contractuals	148,825	-	79,180	-
		AH8X-Capital Expenditures	11,709,737	18,536,600	29,047,600	14,000,000
<b>Total</b>	<b>F106</b>	<b>Total Expenses</b>	<b>11,858,562</b>	<b>18,536,600</b>	<b>29,126,780</b>	<b>14,000,000</b>
<b>Total Capital Project Funds</b>			<b>11,858,562</b>	<b>18,536,600</b>	<b>29,126,780</b>	<b>14,000,000</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

Fund	Fund Description	Category	Actual FY2023	County Board Approved FY2024	Modified Budget FY2024	Budget County Admin FY2025
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	AH7X-Contractuals	1,250	1,300	1,300	1,500
		AH9X-Debt Service	2,610,500	2,623,250	2,623,250	2,615,250
<b>Total</b>	<b>F300</b>		<b>2,611,750</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,616,750</b>
F301	2019 GO Refunding Bonds	AH7X-Contractuals	750	5,000	5,000	1,500
		AH9X-Debt Service	8,305,200	8,313,400	8,313,400	7,650,600
<b>Total</b>	<b>F301</b>		<b>8,305,950</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>7,652,100</b>
F306	2013 GO Road Bonds	AH7X-Contractuals	-	5,500	5,500	-
<b>Total</b>	<b>F306</b>		<b>-</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>
F307	2015A Debt Service Fund	AH7X-Contractuals	750	5,000	5,000	1,500
		AH9X-Debt Service	5,031,175	5,032,325	5,032,325	5,031,375
<b>Total</b>	<b>F307</b>		<b>5,031,925</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,032,875</b>
F308	2022 G.O. Bonds	AH7X-Contractuals	4	5,000	5,000	1,500
		AH9X-Debt Service	2,180,376	2,181,250	2,181,250	2,183,750
<b>Total</b>	<b>F308</b>		<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>
F315	2005 GO Refunding Bonds	AH7X-Contractuals	-	127,950	127,950	-
<b>Total</b>	<b>F315</b>		<b>-</b>	<b>127,950</b>	<b>127,950</b>	<b>-</b>
<b>Total Debt Service Funds</b>			<b>18,130,005</b>	<b>18,299,975</b>	<b>18,299,975</b>	<b>17,486,975</b>
<b>Internal Service Funds</b>						
F510	Health, Life & Dental Insurance	AH74X-Benefits	3,419,073	3,980,000	3,980,000	3,485,000
		AH7X-Contractuals	44,025,094	45,232,000	45,232,000	47,500,000
<b>Total</b>	<b>F510</b>		<b>47,444,167</b>	<b>49,212,000</b>	<b>49,212,000</b>	<b>50,985,000</b>
<b>Total Internal Service Funds</b>			<b>47,444,167</b>	<b>49,212,000</b>	<b>49,212,000</b>	<b>50,985,000</b>
<b>Enterprise Funds</b>						
F610	Public Works	AH5X-Personnel	7,499,911	8,052,585	8,052,585	8,097,622
		AH6X-Commodities	2,216,111	2,371,574	2,371,576	2,668,106
		AH74X-Benefits	2,596,467	2,901,549	2,901,551	2,965,141
		AH7X-Contractuals	24,343,419	26,775,492	26,775,491	29,264,511
		AH8X-Capital Expenditures	492,560	592,975	592,975	391,433
		AH9X-Debt Service	12,359,525	3,940,216	3,940,216	3,836,587
<b>Total</b>	<b>F610</b>		<b>49,507,992</b>	<b>44,634,391</b>	<b>44,634,394</b>	<b>47,223,400</b>
F615	Public Works - Capital	AH8X-Capital Expenditures	291,835	25,424,700	30,778,700	24,371,380
		AH9X-Debt Service	134,626	-	-	-
<b>Total</b>	<b>F615</b>		<b>426,462</b>	<b>25,424,700</b>	<b>30,778,700</b>	<b>24,371,380</b>
<b>Total Enterprise Funds</b>			<b>49,934,454</b>	<b>70,059,091</b>	<b>75,413,094</b>	<b>71,594,780</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	AH6X-Commodities	1,352	3,900	3,900	4,100
		AH7X-Contractuals	48,648	46,100	46,100	45,900
<b>Total</b>	<b>F272</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2023, FY2024 and FY2025**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2023</b>	<b>County Board Approved FY2024</b>	<b>Modified Budget FY2024</b>	<b>Budget County Admin FY2025</b>
F276	Special Service Area #12 The Woods of Ivanhoe	AH7X-Contractuals	13,340	34,400	34,400	34,400
<b>Total</b>	<b>F276</b>		<b>13,340</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>
F290	Special Service Area #17 Ivanhoe Estates	AH7X-Contractuals	14,449	14,160	14,160	14,160
<b>Total</b>	<b>F290</b>		<b>14,449</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constructiion	AH9X-Debt Service	223,283	223,283	223,283	221,113
<b>Total</b>	<b>F350</b>		<b>223,283</b>	<b>223,283</b>	<b>223,283</b>	<b>221,113</b>
F354	Special Service Area #16	AH7X-Contractuals	20,050	2,000	2,000	-
		AH9X-Debt Service	4,474,495	2,200,000	2,200,000	237,500
<b>Total</b>	<b>F354</b>		<b>4,494,545</b>	<b>2,202,000</b>	<b>2,202,000</b>	<b>237,500</b>
<b>Total Special Service Areas</b>			<b>4,795,616</b>	<b>2,523,843</b>	<b>2,523,843</b>	<b>557,173</b>
<b>Total All Funds</b>			<b>599,537,317</b>	<b>639,637,908</b>	<b>974,173,404</b>	<b>651,865,188</b>

Projected Changes in Fund Balance - Property Tax Funds								
	Fund Balance 11/30/23	FY24 Projected Revenues	FY24 Projected Expenses	Projected Fund Balance 11/30/24	FY25 Budgeted Revenues	FY25 Budgeted Expenses	Projected Fund Balance 11/30/25	% Change (FY24 to FY25)
<b>Property Tax Funds</b>								
Corporate	\$ 197,339,283	\$ 199,890,541	\$ 199,662,147	\$ 197,567,677	\$ 221,792,672	\$ 220,616,375	\$ 198,743,974	0.60%
Veterans Assistance	\$ 677,402	\$ 5,645,720	\$ 2,075,766	\$ 4,247,356	\$ 6,260,822	\$ 6,025,939	\$ 4,482,239	5.53%
Health Department	\$ 28,209,159	\$ 88,084,525	\$ 87,547,242	\$ 28,746,442	\$ 90,562,775	\$ 90,670,899	\$ 28,638,318	-0.38%
Stormwater Management	\$ 2,257,411	\$ 9,242,992	\$ 4,414,111	\$ 7,086,292	\$ 4,765,139	\$ 4,169,452	\$ 7,681,979	8.41%
Division of Transportation	\$ 14,076,887	\$ 15,759,423	\$ 17,258,615	\$ 12,577,695	\$ 14,013,357	\$ 17,545,523	\$ 9,045,529	-28.08%
Hulse Detention Center	\$ 12,529,144	\$ 9,766,357	\$ 7,088,120	\$ 15,207,381	\$ 8,642,305	\$ 8,532,493	\$ 15,317,193	0.72%
Tuberculosis Clinic	\$ 298,614	\$ 443,385	\$ 580,544	\$ 161,455	\$ 706,636	\$ 645,145	\$ 222,946	38.09%
FICA	\$ 52,806	\$ 13,964,646	\$ 13,017,350	\$ 1,000,101	\$ 16,008,700	\$ 14,141,758	\$ 2,867,043	186.68%
IMRF	\$ 9,101,347	\$ 11,739,775	\$ 11,985,383	\$ 8,855,738	\$ 12,110,000	\$ 13,698,854	\$ 7,266,884	-17.94%
Risk Management	\$ 12,689,697	\$ 13,570,967	\$ 9,035,357	\$ 17,225,307	\$ 10,647,483	\$ 9,463,451	\$ 18,409,339	6.87%
<b>Committed Funds:</b>								
Video Gaming	\$ 639,507	\$ 1,077,982	\$ 635,805	\$ 1,081,684	\$ 1,100,000	\$ 1,100,000	\$ 1,081,684	0.00%
Long Term Capital	\$ 30,356,721	\$ 7,695,867	\$ 12,524,177	\$ 25,528,411	\$ 8,000,000	\$ 14,000,000	\$ 19,528,411	-23.50%
Bridge Tax	\$ 7,304,476	\$ 3,555,771	\$ 2,749,472	\$ 8,110,775	\$ 3,967,031	\$ 3,967,031	\$ 8,110,775	0.00%
Matching Tax	\$ 13,574,236	\$ 8,335,394	\$ 6,339,552	\$ 15,570,078	\$ 8,383,268	\$ 8,383,268	\$ 15,570,078	0.00%
<b>Totals</b>	\$ <b>329,106,691</b>			\$ <b>342,966,394</b>			\$ <b>336,966,394</b>	<b>-1.75%</b>

The County's fund balance policy addresses the property tax funds, both operating and capital, as a whole. For all Property Tax Funds, the total of all undesignated fund balances is to be maintained in an amount equal to 29% of the total of all Property Tax Operating Fund's current fiscal year appropriation, with the exception of the FICA, IMRF and the Risk Management & Liability Insurance Fund. The FICA, IMRF, and Risk Management & Liability Insurance Funds must maintain an undesignated reserve of 12%.

The change in fund balance in these property tax funds is not looked upon individually. Rather, each fund is looked upon as part of the whole group of funds known as the Property Tax Funds, which for has a projected change of less than 10%.

Projected Changes in Fund Balance - Other Funds								
	Fund Balance 11/30/23	FY24 Projected Revenues	FY24 Projected Expenses	Projected Fund Balance 11/30/24	FY25 Budgeted Revenues	FY25 Budgeted Expenses	Projected Fund Balance 11/30/25	% Change (FY24 to FY25)
<b>Special Revenue Funds</b>								
Probation Services Fee	\$ 4,432,628	\$ 743,846	\$ 738,933	\$ 4,437,541	\$ 1,087,347	\$ 1,515,335	\$ 4,009,553	-9.64%
Public Defender's Supreme Court	\$ -	\$ 197,417	\$ 80,028	\$ 117,389	\$ -	\$ 113,114	\$ 4,275	-96.36%
Law Library	\$ 377,022	\$ 364,328	\$ 441,544	\$ 299,805	\$ 511,250	\$ 478,302	\$ 332,753	10.99%
Transportation Safety Hire Back	\$ 202,463	\$ 47,421	\$ 45,705	\$ 204,179	\$ 45,000	\$ 125,000	\$ 124,179	-39.18%
Children's Waiting Room	\$ 346,525	\$ 152,272	\$ 151,661	\$ 347,136	\$ 202,916	\$ 199,902	\$ 350,150	0.87%
Neutral Site Custody Exch Fee	\$ 324,976	\$ 173,097	\$ 175,000	\$ 323,073	\$ 178,972	\$ 175,000	\$ 327,045	1.23%
Court Automation	\$ 1,606,207	\$ 827,762	\$ 1,262,501	\$ 1,171,467	\$ 954,684	\$ 1,498,142	\$ 628,009	-46.39%
Circuit Clerk E-Citation	\$ 1,519,014	\$ 195,961	\$ 43,049	\$ 1,671,926	\$ 187,909	\$ 150,000	\$ 1,709,835	2.27%
Court Document Storage	\$ 3,307,423	\$ 705,908	\$ 656,243	\$ 3,357,088	\$ 988,935	\$ 1,148,700	\$ 3,197,323	-4.76%
Foreclosure Mediation	\$ -	\$ 56,000	\$ -	\$ 56,000	\$ 105,000	\$ 120,130	\$ 40,870	-27.02%
Recorder Automation	\$ 2,536,061	\$ 900,679	\$ 1,476,510	\$ 1,960,230	\$ 924,970	\$ 1,240,003	\$ 1,645,197	-16.07%
Eviction Mediation	\$ -	\$ -	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000	N/A
Vital Records Automation	\$ 125,570	\$ 75,931	\$ 71,964	\$ 129,537	\$ 84,117	\$ 77,150	\$ 136,504	5.38%
State's Attorney Records Auto	\$ 307,343	\$ 8,437	\$ -	\$ 315,780	\$ 8,739	\$ 95,200	\$ 229,319	-27.38%
GIS Automation Fund	\$ 1,527,084	\$ 1,247,811	\$ 1,617,500	\$ 1,157,396	\$ 1,443,731	\$ 1,443,731	\$ 1,157,396	0.00%

Projected Changes in Fund Balance - Other Funds								
	Fund Balance 11/30/23	FY24 Projected Revenues	FY24 Projected Expenses	Projected Fund Balance 11/30/24	FY25 Budgeted Revenues	FY25 Budgeted Expenses	Projected Fund Balance 11/30/25	% Change (FY24 to FY25)
Public Defender's Record Auto	\$ 7,655	\$ 3,179	\$ -	\$ 10,834	\$ 3,000	\$ -	\$ 13,834	27.69%
Tax Sale Automation	\$ 809,545	\$ 86,910	\$ 88,932	\$ 807,523	\$ 91,526	\$ 350,282	\$ 548,767	-32.04%
Coroner Fees	\$ 203,440	\$ 372,267	\$ 220,312	\$ 355,395	\$ 361,846	\$ 314,700	\$ 402,541	13.27%
Motor Fuel Tax	\$ 55,795,856	\$ 22,122,847	\$ 16,366,766	\$ 61,551,937	\$ 22,963,403	\$ 22,963,403	\$ 61,551,937	0.00%
1/4% RTA Sales Tax	\$ 103,034,663	\$ 41,999,236	\$ 35,899,864	\$ 109,134,035	\$ 46,061,043	\$ 46,061,043	\$ 109,134,035	0.00%
Solid Waste Management	\$ 1,727,129	\$ 303,671	\$ 187,935	\$ 1,842,865	\$ 364,469	\$ 350,000	\$ 1,857,334	0.79%
Motor Fuel Tax - County Option	\$ 23,034,193	\$ 11,299,037	\$ 3,336,079	\$ 30,997,152	\$ 12,215,076	\$ 12,215,076	\$ 30,997,152	0.00%
Inmate Welfare	\$ 6,016,182	\$ 490,513	\$ 738,976	\$ 5,767,719	\$ 550,627	\$ 1,295,342	\$ 5,023,004	-12.91%
Community Development	\$ 157,872	\$ 7,019,334	\$ 7,019,334	\$ 157,872	\$ 4,769,337	\$ 4,769,337	\$ 157,872	0.00%
Regional Stormwater Projects	\$ 4,942	\$ 6,958,523	\$ 6,958,523	\$ 4,942	\$ -	\$ -	\$ 4,942	0.00%
Workforce Development	\$ 103,114	\$ 6,559,670	\$ 6,559,670	\$ 103,114	\$ 363,000	\$ 363,000	\$ 103,114	0.00%
State's Attorney Asset Forfeiture	\$ 209,425	\$ 49,725	\$ 16,578	\$ 242,572	\$ 59,813	\$ 45,000	\$ 257,385	6.11%
State's Attorney Money Laundering	\$ 48,789	\$ 565	\$ -	\$ 49,354	\$ 10,432	\$ 10,000	\$ 49,786	0.88%
State's Attorney Cyber Crimes	\$ 245,253	\$ 111,703	\$ 96,466	\$ 260,490	\$ 87,099	\$ 122,000	\$ 225,589	-13.40%
State's Attorney Environmental Prosecution	\$ 164,423	\$ 10,520	\$ 7,204	\$ 167,739	\$ 3,446	\$ 29,000	\$ 142,185	-15.23%
<b>Debt Service Funds</b>								
2015 GO Alternate Bonds	\$ 9,007	\$ 5,037,605	\$ 5,037,325	\$ 9,288	\$ 5,032,875	\$ 5,032,875	\$ 9,288	0.00%
2018 GO Refunding Bonds	\$ 26,767	\$ 2,624,628	\$ 2,624,967	\$ 26,428	\$ 2,616,750	\$ 2,616,750	\$ 26,428	0.00%
2019 GO Refunding Bonds	\$ 570,508	\$ 8,315,049	\$ 8,314,225	\$ 571,332	\$ 7,652,100	\$ 7,652,100	\$ 571,332	0.00%
2022 GO Refunding Bonds	\$ -	\$ 2,186,250	\$ 2,181,500	\$ 4,750	\$ 2,185,250	\$ 2,185,250	\$ 4,750	0.00%
<b>Internal Service Fund</b>								
Health Life Dental	\$ 6,359,937	\$ 45,253,795	\$ 47,609,712	\$ 4,004,020	\$ 50,262,642	\$ 50,985,000	\$ 3,281,662	-18.04%
<b>Enterprise Fund</b>								
Public Works (Aggregate)	\$ 125,169,353	\$ 43,103,313	\$ 59,113,170	\$ 109,159,496	\$ 58,441,594	\$ 71,535,927	\$ 96,065,163	-12.00%
<b>Special Service Areas</b>								
SSA #8 Loon Lake	\$ 27,712	\$ 50,195	\$ 44,614	\$ 33,293	\$ 51,031	\$ 50,000	\$ 34,324	3.10%
SSA#12 Woods of Ivanhoe	\$ 97,593	\$ 29,877	\$ 12,547	\$ 114,923	\$ 35,242	\$ 34,400	\$ 115,765	0.73%
SSA#13 Tax Exempt A	\$ 291,548	\$ 234,497	\$ 228,283	\$ 297,762	\$ 226,058	\$ 221,113	\$ 302,707	1.66%
SSA#16 Lake Michigan Water	\$ 5,635,500	\$ 2,756,703	\$ 2,206,683	\$ 6,185,520	\$ 2,555,000	\$ 237,500	\$ 8,503,020	37.47%
SSA#17 Ivanhoe Estates	\$ 76,394	\$ 13,025	\$ 14,970	\$ 74,449	\$ 14,160	\$ 14,160	\$ 74,449	0.00%

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

In Non-Property Tax Funds, Lake County's policies state that appropriations will not exceed available working cash and/or anticipated revenues. Adequate cash flow requirements will be maintained. As an exception, appropriations in funds funded by reimbursement grants may temporarily exceed available working cash due to the reimbursement nature of their revenues.

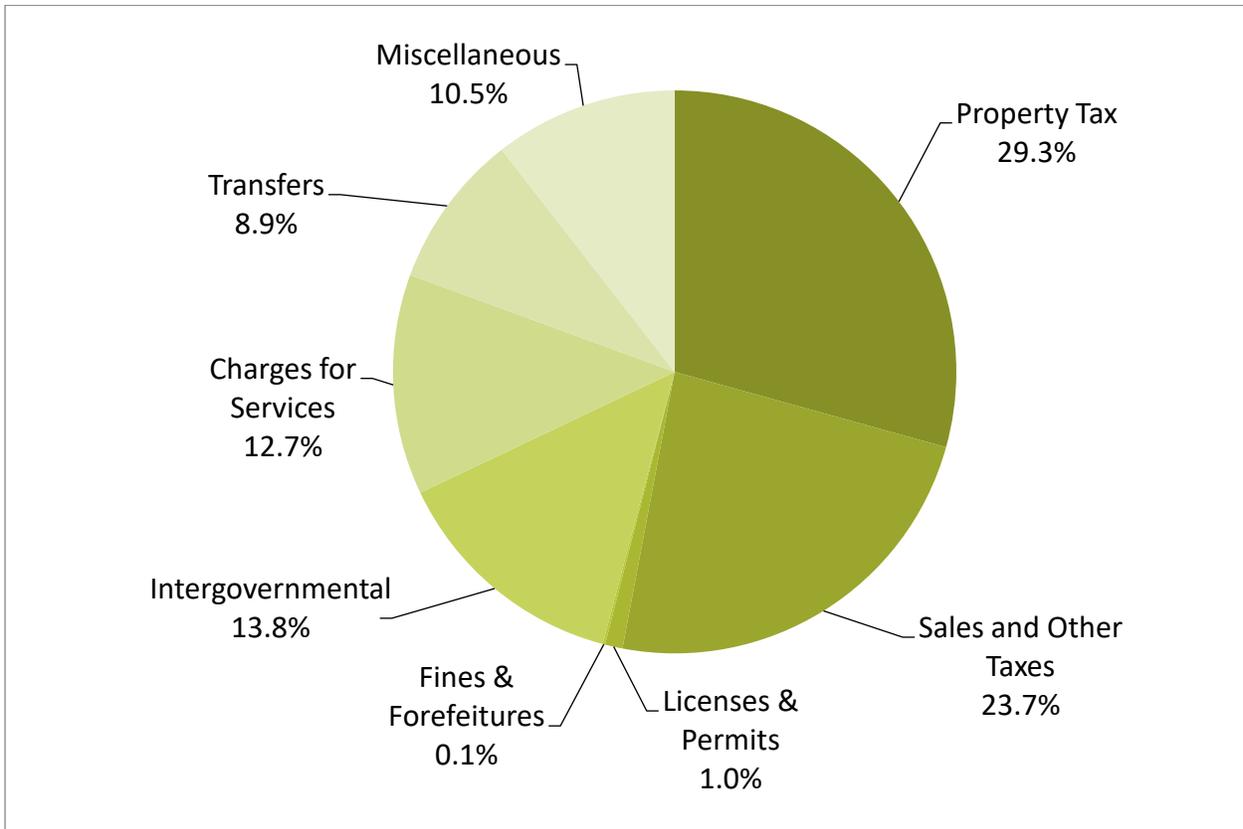
# SUMMARY OF REVENUES

## REVENUE BY TYPE

The table below is a summary of revenues by type, with two years of comparable history.

Category	FY2023 Actual	FY2024 Approved Budget	FY2025 Approved Budget
Property Taxes and Other Taxes	\$187,667,957	\$192,551,732	\$197,602,699
Sales and Other Taxes	\$135,333,132	\$132,375,730	\$136,567,256
Licenses and Permits	\$5,741,991	\$6,402,669	\$6,356,786
Fines and Forfeitures	\$926,681	\$864,739	\$875,809
Intergovernmental	\$104,182,799	\$84,052,756	\$87,199,644
Charges for Services	\$82,729,777	\$79,674,789	\$79,833,166
Transfers	\$72,490,166	\$52,891,484	\$56,091,698
Miscellaneous	\$82,903,104	\$59,693,767	\$66,364,193
<b>Total Revenues</b>	<b>\$671,975,608</b>	<b>\$608,507,666</b>	<b>\$630,891,251</b>

## WHERE THE MONEY COMES FROM



The breakdown of revenue across all funds is shown in the chart, “Where the Money Comes From”. Property tax is the largest and most stable revenue stream, making up 29% of the revenue sources. The FY2025 levy totals, without Special Service Areas, which are levied only on the residents who reside in impacted areas, total \$181,869,236. Other taxes, including sales, income, personal property, motor fuel tax, video gaming, cannabis, and other taxes, are the next highest category, at 21.6%. Intergovernmental revenue includes funds received from other governments, including federal and state grants, other counties, or municipalities, and many of the fee-for-service arrangements in the Health Department, among other things. These types of revenue make up 13.8% of the total while Charges for Service make up 12.7%. Charges for Services include user fees and are set at a level that is intended to offset the cost of providing the related service at least partially. The remaining categories are transfers (funds that move between funds), miscellaneous revenue (including such things as sale of assets, interest earnings, rental income, and investment returns), licenses and permits, and fines and forfeitures.

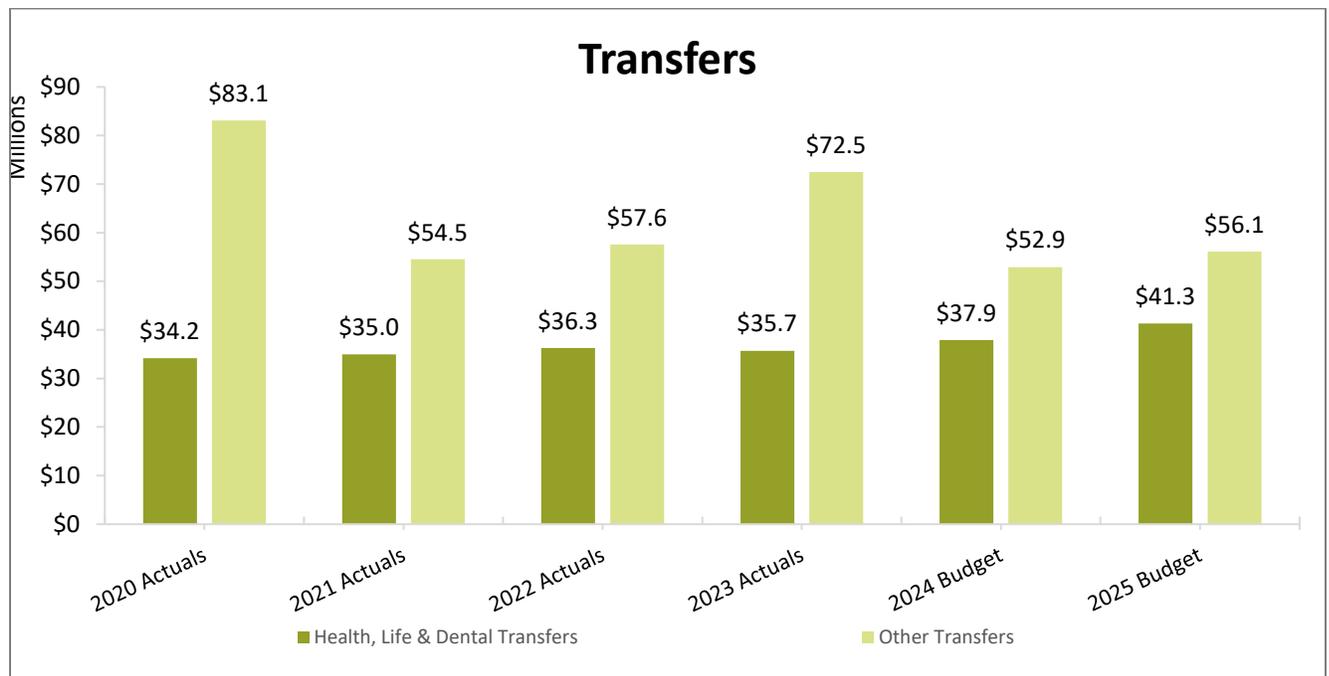
Lake County’s major revenue sources (property taxes, sales and other taxes, intergovernmental, and charges for services) total \$501.2 million, or 79.4% of total revenues.

Overall, general tax revenue is up 3.68% compared to last fiscal year, or \$22.4 million. Estimated projections show increases for ¼% Supplemental Sales Tax (\$1.5 million) and State Income Tax (\$1.0 million). An increase is projected in Personal Property Replacement Tax in the amount of \$1.5 million.

Intergovernmental revenue increased by \$3.15 million due largely to increases in Host Fees, Salary Reimbursement, Grant from Department of Human Services, FQHC Illinois Department of Public Aid Reimbursement, and Revenue from Other Government Bodies.

Fines and forfeitures are up \$11,070, due largely to Eviction Mediation Program Filing Fees. Charges for service are up \$185,377, most significantly in User Charges and Traffic Costs. Finally, miscellaneous revenue is up \$6.67 million due to projected interest income.

## Revenue through Interfund Transfers



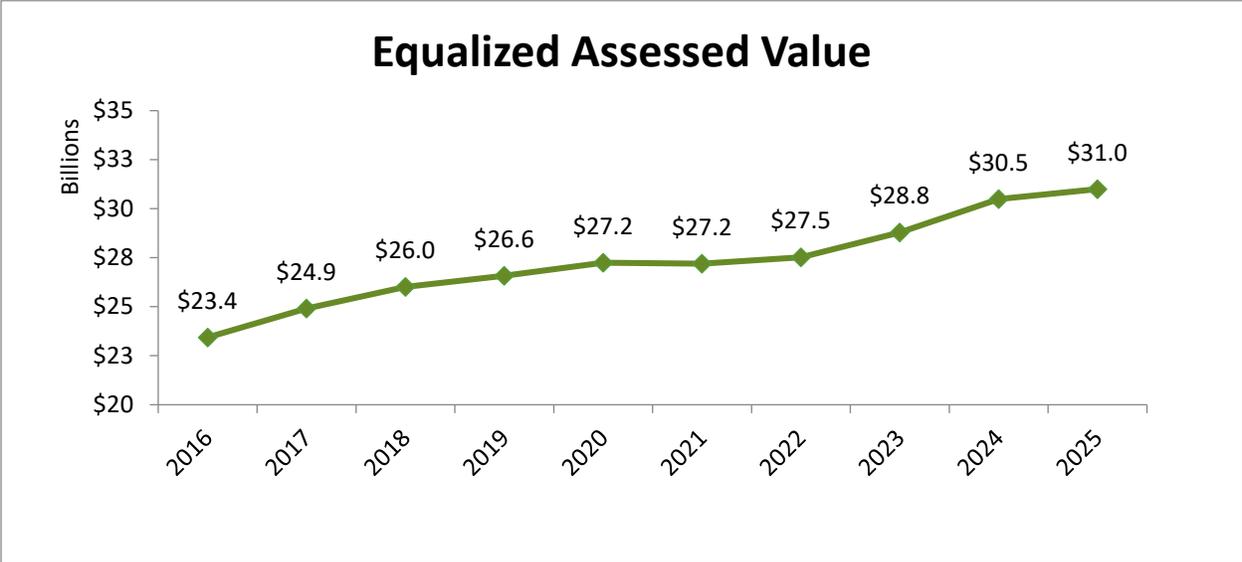
The “Transfers” category consists primarily of inter-fund transfers related to FICA (Social Security), Health, Life & Dental (HLD), and the Illinois Municipal Retirement Fund (IMRF). These expenses are budgeted in each department to show the total personnel costs. As these costs have a designated portion of the property tax levy that is segregated into a separate fund, transfers are required to allocate FICA, HLD, and IMRF costs to the appropriate department. The receipt of these transfers by the individual departments is categorized as a transfer-in and treated as revenue. As these revenues are budgeted twice, once for the tax levy and once for the transfer-in, these amounts are separately reported. Transfers increased slightly in FY2025 compared to the FY2024 budget.

## Property Taxes

Property Taxes make up less than one-third of total revenue and are the County’s most stable revenue source. Property taxes support a variety of operational purposes. State statute provides maximum levies for some types, and the increase from year to year is governed by PTELL (Property Tax Extension Limitation Law). This state law allows a taxing district to receive a limited inflationary increase on existing property plus an additional amount for new construction. PTELL ensures that increases in property tax extensions - not including new growth - are limited to the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. The limitation can be increased for a taxing body with voter approval.

To determine the proposed levy extension, the County seeks preliminary input from the Office of the Chief County Assessor; the Planning, Building, & Development Department; and the County Clerk’s Office to estimate the factors that influence property tax such as new growth and assessed values.

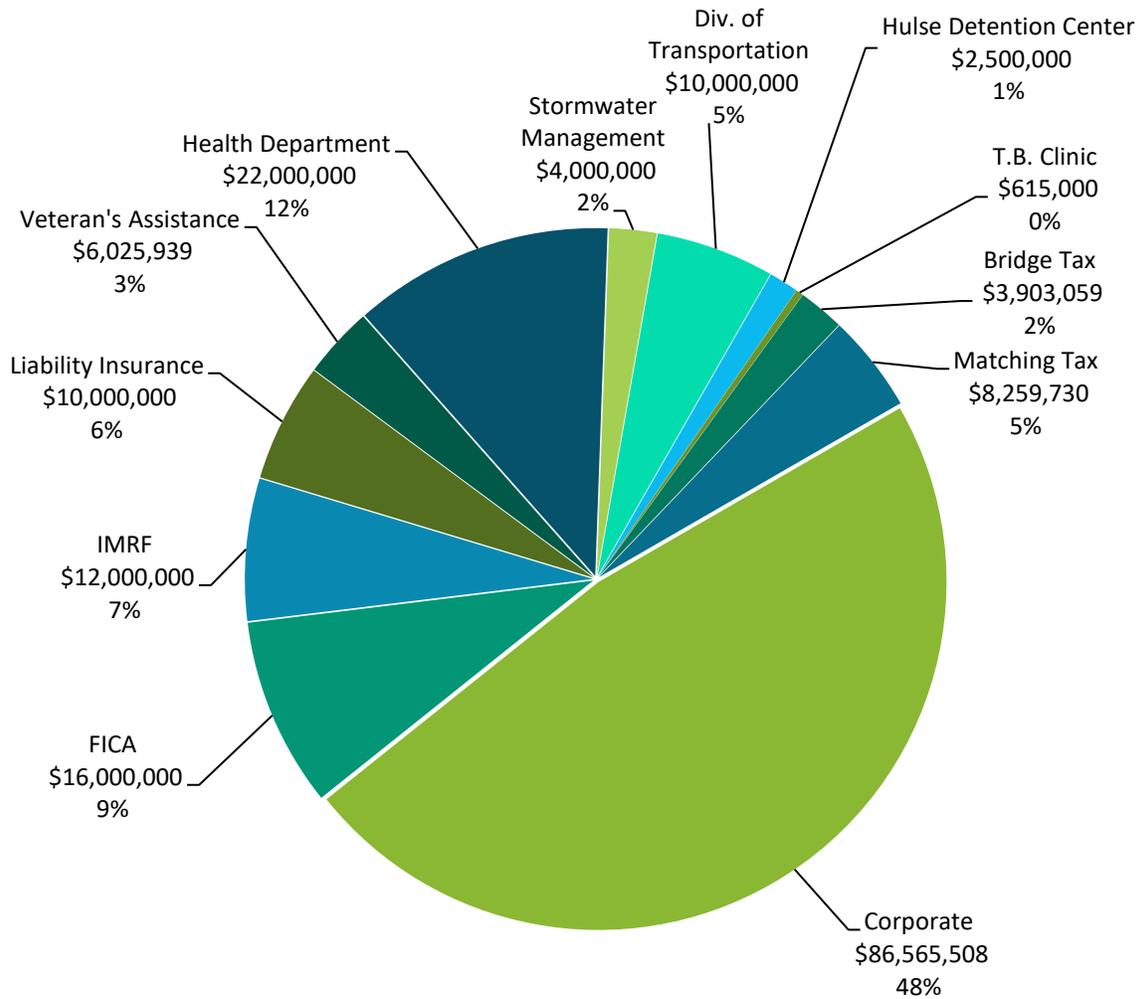
The County has experienced an increasing EAV since FY2016. The estimated EAV for FY2025 is \$31,150,000,000 an increase of 2.14% from FY2024. The certified equalized assessed valuation will not be available until approximately March 2025.



The FY2025 levy totals, without Special Service Areas, which are levied only on the residents who reside in impacted areas, total \$181,869,236. Due to estimated growth in equalized assessed value (EAV) and estimated new property growth within the County, an approximate increase of \$0.29 compared to last year’s bill, assuming a \$280,000 home with one-half of the allowable growth due to CPI (1.7%) and an approximate increase of \$9.40 compared to last year’s tax bill with the scenario of the full amount of allowable growth due to CPI (3.4%).

The levy is allocated as indicated in the following chart. Please note that it does not include Special Service Areas. The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The property tax allocation is adjusted annually to ensure that the resulting fund balances meet the reserve policies. Most of the levy is allocated to the Corporate Fund, which supports the County departments that provide basic day-to-day services and can be used to fund any governmental purpose.

### FY2025 Estimated Tax Levy by Fund



**LAKE COUNTY**  
**Property Tax Levy History**

Assumes New Property Growth and Half (1.7%) of Allowable CPI Growth, as allowed under PTELL

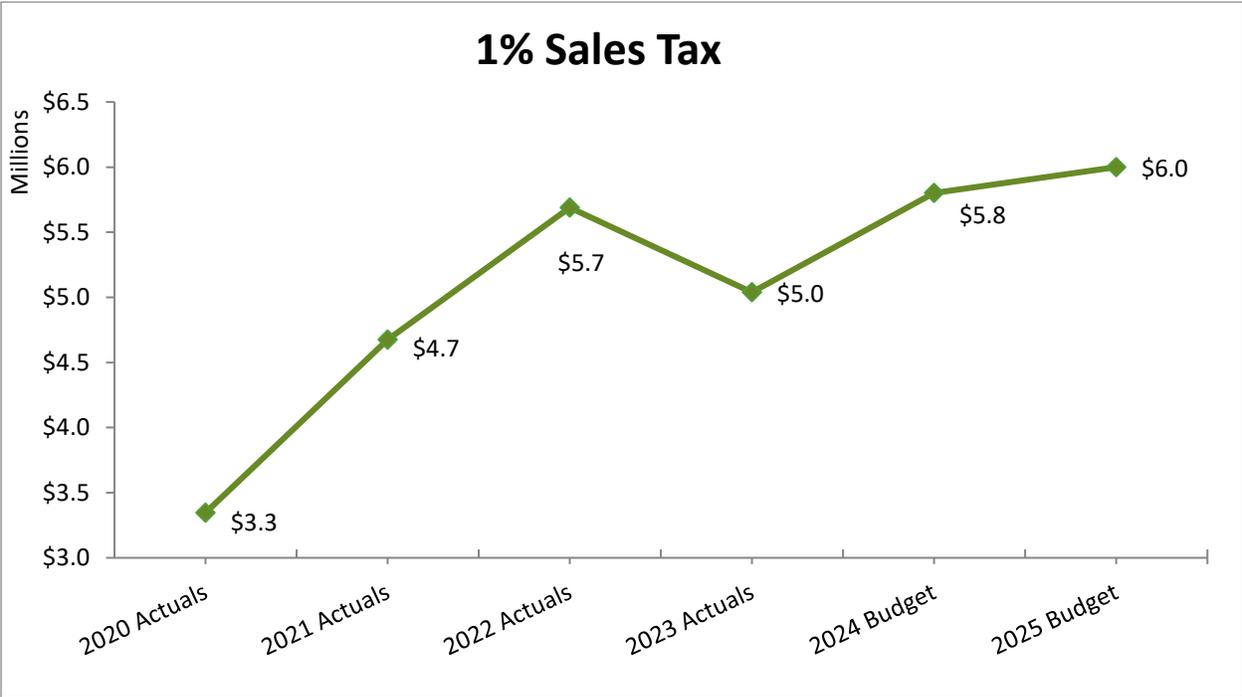
Fiscal Year	FY2021		FY2022		FY2023		FY2024		Estimated FY2025	
Tax Year	2020		2021		2022		2023		Estimated 2024	
EAV Growth	-0.21%		1.23%		4.61%		5.92%		2.14%	
New Property	\$126,085,988		\$155,210,963		\$176,117,481		\$169,455,857		\$150,000,000	
Equalized Assessed Value	\$27,189,381,520		\$27,523,380,843		\$28,793,125,678		\$30,497,825,307		\$31,150,000,000	
	EXTENSION	RATE	EXTENSION	RATE	EXTENSION	RATE	LEVY	RATE	LEVY	RATE
<b>Corporate</b>	\$ 81,445,792	0.299550	\$ 73,679,815	0.267699	\$ 74,379,842	0.273562	\$ 72,963,133	0.268352	\$ 86,565,508	0.318380
<b>FICA</b>	\$ 10,000,255	0.036780	\$ 11,000,270	0.039967	\$ 12,000,111	0.044135	\$ 15,500,000	0.057008	\$ 16,000,000	0.058847
<b>IMRF</b>	\$ 18,500,199	0.068042	\$ 17,500,191	0.063583	\$ 14,000,082	0.051491	\$ 13,000,000	0.047813	\$ 12,000,000	0.044135
<b>Liability Insurance</b>	\$ 200,114	0.000736	\$ 4,000,248	0.014534	\$ 10,000,140	0.036780	\$ 14,500,000	0.053330	\$ 10,000,000	0.036779
<b>Veteran's Assistance</b>	\$ 500,013	0.001839	\$ 700,195	0.002544	\$ 5,103,006	0.018768	\$ 5,493,184	0.020203	\$ 6,025,939	0.022163
<b>Health Department</b>	\$ 14,200,198	0.052227	\$ 16,200,262	0.058860	\$ 16,000,052	0.058847	\$ 21,000,000	0.077236	\$ 22,000,000	0.080914
<b>Stormwater Management</b>	\$ 4,100,159	0.015080	\$ 5,900,187	0.021437	\$ 1,500,122	0.005517	\$ 6,000,000	0.022067	\$ 4,000,000	0.014712
<b>Div. of Transportation</b>	\$ 18,000,186	0.066203	\$ 18,000,016	0.065399	\$ 15,500,203	0.057008	\$ 12,000,000	0.044135	\$ 10,000,000	0.036779
<b>Hulse Detention Center</b>	\$ 2,900,019	0.010666	\$ 4,000,248	0.014534	\$ 7,600,233	0.027953	\$ 5,000,000	0.018390	\$ 2,500,000	0.009195
<b>T.B. Clinic</b>	\$ 520,133	0.001913	\$ 350,097	0.001272	\$ 350,124	0.001288	\$ 350,000	0.001287	\$ 615,000	0.002262
<b>Operating Taxes</b>	\$ 150,367,068	0.553036	\$ 151,331,530	0.549829	\$ 156,433,916	0.543303	\$ 165,806,317	0.543666	\$ 169,706,447	0.544804
<b>Bridge Tax</b>	\$ 3,952,520	0.014537	\$ 3,903,091	0.014181	\$ 3,903,196	0.014356	\$ 3,903,059	0.014355	\$ 3,903,059	0.014355
<b>Matching Tax</b>	\$ 8,280,254	0.030454	\$ 8,259,767	0.030010	\$ 8,259,884	0.030379	\$ 8,259,730	0.030379	\$ 8,259,730	0.030379
<b>Capital Taxes</b>	\$ 12,232,775	0.044991	\$ 12,162,857	0.044191	\$ 12,163,080	0.042243	\$ 12,162,789	0.039881	\$ 12,162,789	0.039046
<b>TOTAL</b>	<b>\$162,599,843</b>	<b>0.598027</b>	<b>\$163,494,387</b>	<b>0.594020</b>	<b>\$168,596,996</b>	<b>0.585546</b>	<b>\$177,969,106</b>	<b>0.583547</b>	<b>\$181,869,236</b>	<b>0.583850</b>

# Sales and Other Taxes

The County receives 21.6% of its total revenue from sales taxes and other tax revenues. The local and state economies drive these revenues. The County reviews historical trends and the general economic conditions to estimate sales tax and income tax revenues. The two major sales taxes are the 1% Sales Tax, which is applied to purchases in unincorporated Lake County, and the ¼% Sales Tax which is applied to purchases County-wide. These economically sensitive revenues fluctuate over time and estimated to increase by approximately \$4.19 million in FY25 from the prior year’s budget.

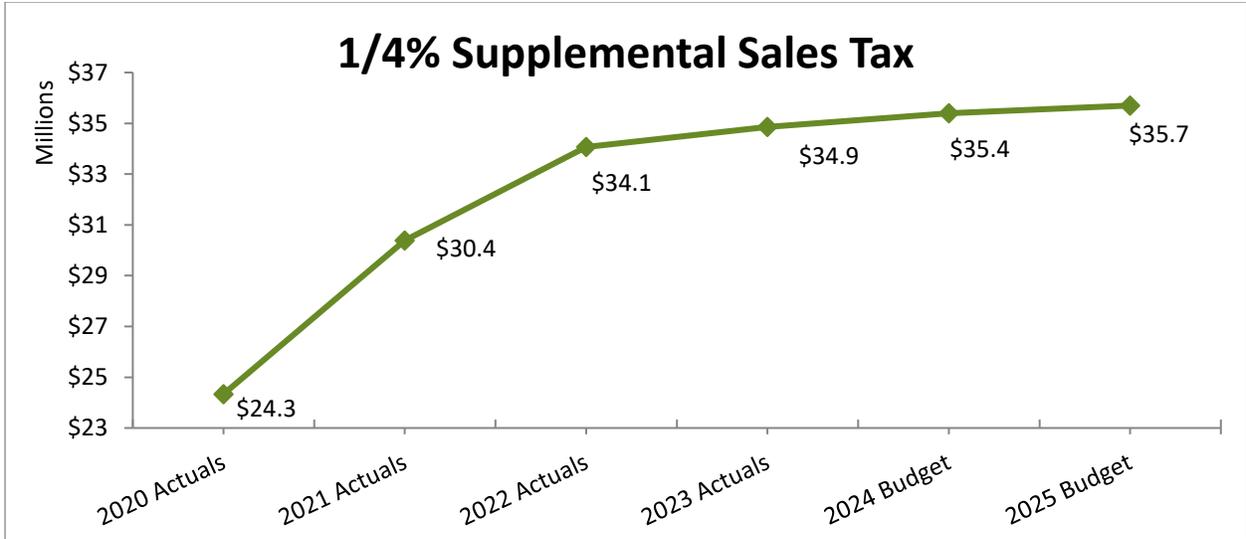
## 1% Sales Tax

The 1% Sales Tax is collected on general merchandise and qualifying food, drug, and medical appliances purchased in the unincorporated areas of Lake County. As mentioned above, this revenue stream is impacted by economic conditions as well as changes in unincorporated area (e.g., annexations). This 1% sales tax accounts for approximately 4.4% of this Sales and Other Tax revenue category. The budgeted amount is projected to increase by \$0.2 million.



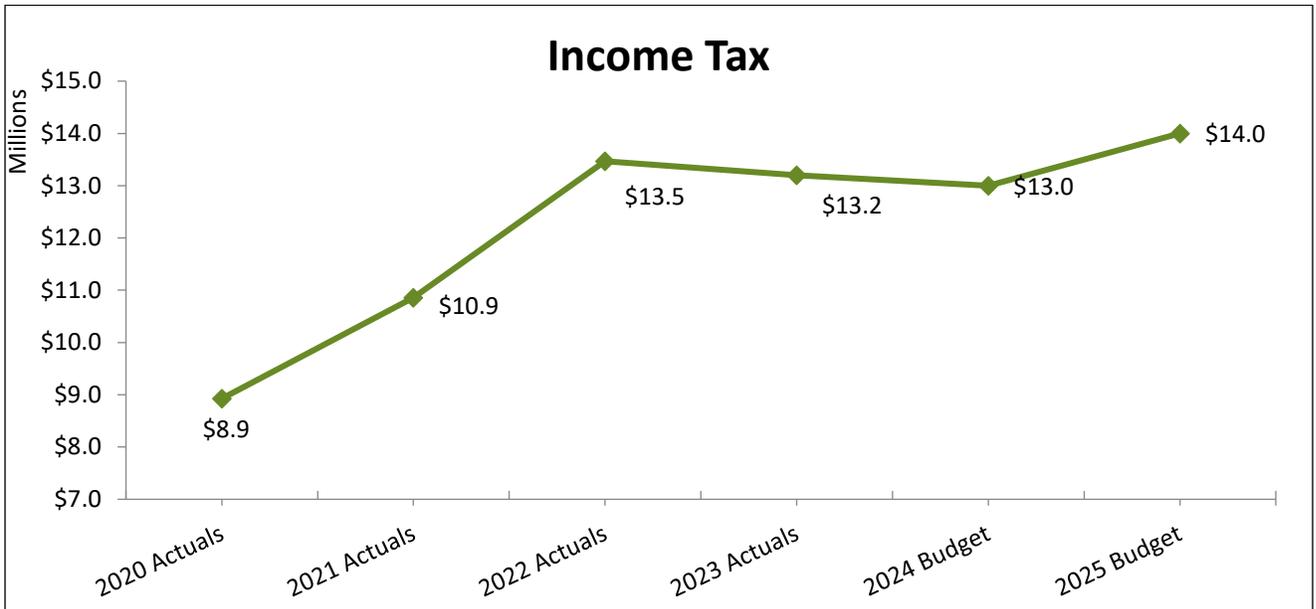
## ¼% Supplemental Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 26.0% of total Sales and Other Tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax is expected to increase in conjunction with economic conditions.



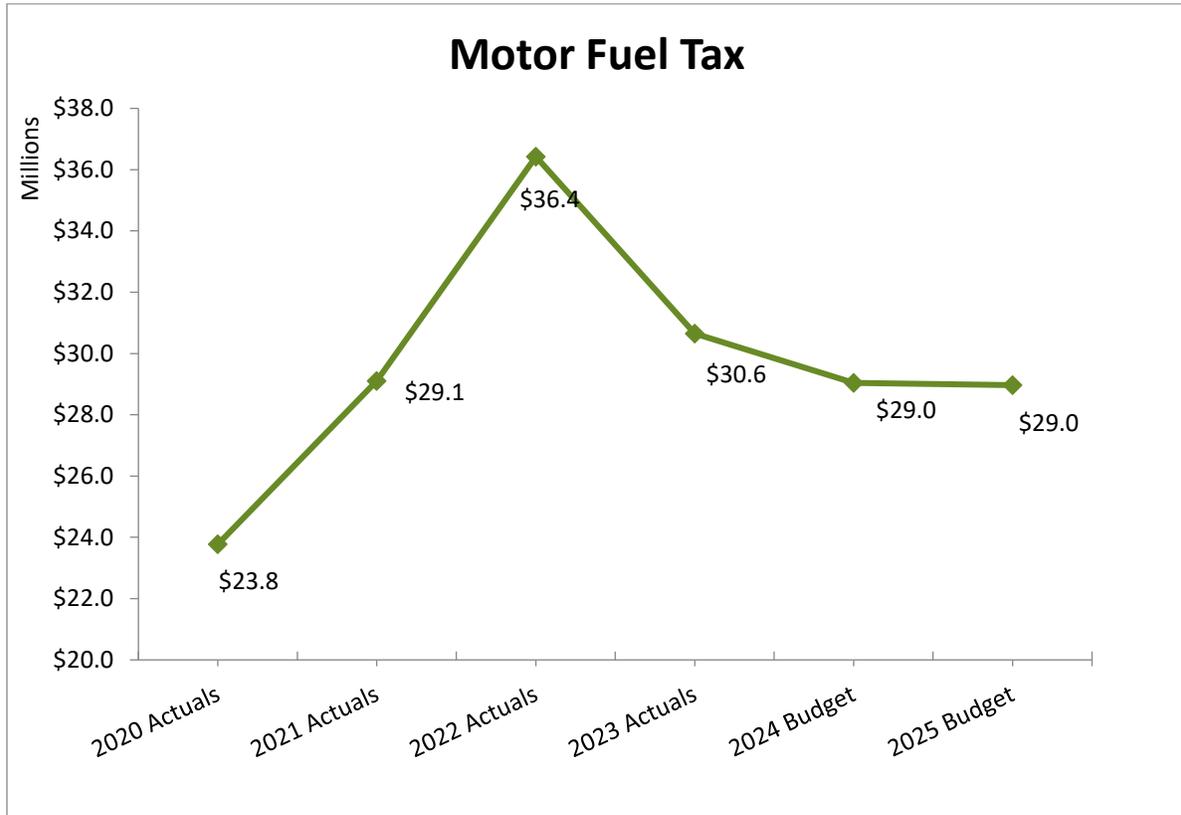
### Income Tax

Lake County receives 6.47% of the net collections of all income tax received from individuals, trusts, and estates, and 6.85% of the net collections of all income tax received from corporations. The amount Lake County receives is based on its unincorporated population in proportion to the total state population and accounts for approximately 10.3% of Sales and Other Tax revenue. Income tax is projected to increase by approximately \$1 million due to the improving economic conditions. Income taxes are subject to variance depending on the state of the economy and current projections show an increase for FY2025.



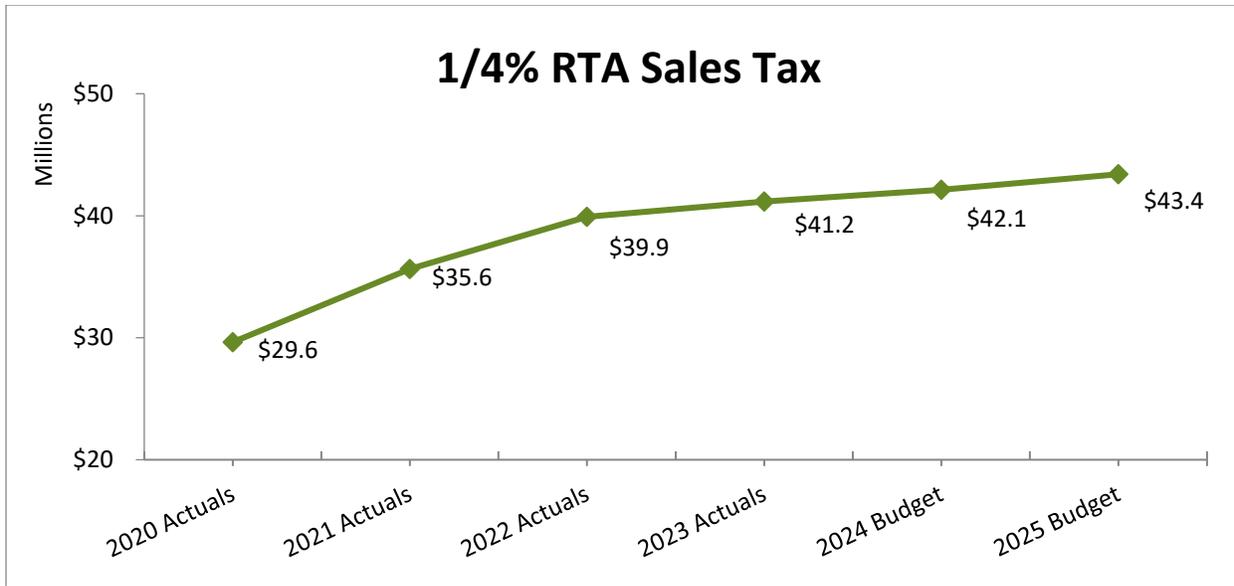
### Motor Fuel Tax

The State's Motor Fuel Tax (MFT) gasoline tax rate is \$0.47/gallon and \$0.545/gallon for diesel. These funds are used for construction and engineering projects and make up about 21.2% of Sales and Other Tax revenue. MFT rate will continue to increase with CPI, but the budget is projected to decrease slightly based on current activity.



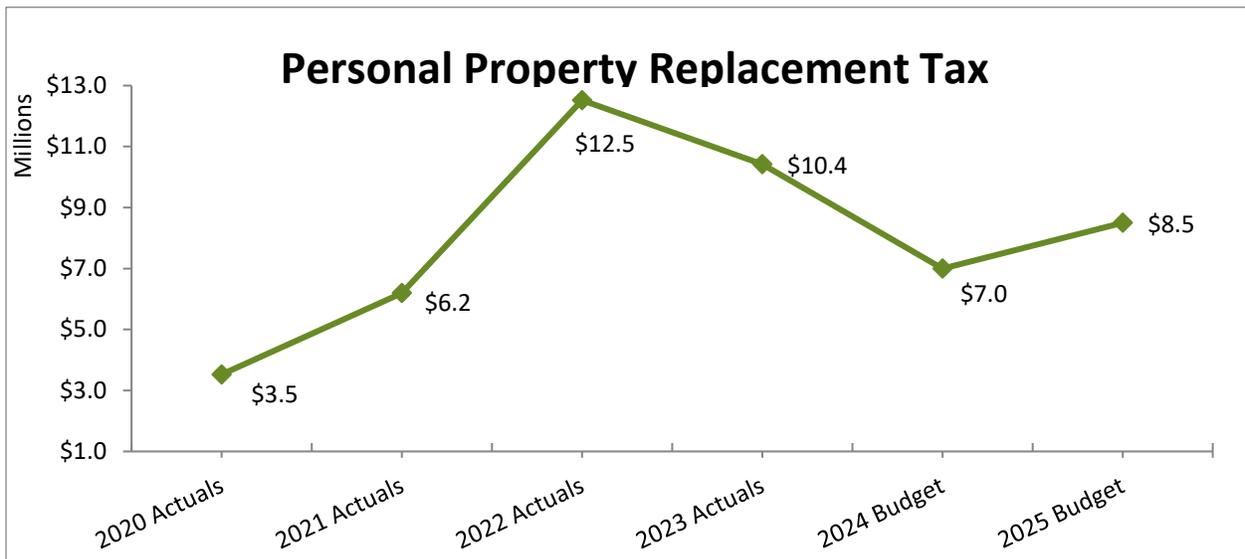
### ¼% RTA Sales Tax for Transportation and Public Safety.

The state collects a 0.75% general sales tax on purchases of general merchandise and qualifying food, drugs, and medical appliances on behalf of the Regional Transit Authority (RTA). The County Board has designated these funds for road improvements. The goods and services to which this tax applies are different than those of the other sales tax categories discussed above. The County receives a portion (25%) of the amount collected. This source of funds makes up about 31.8% of Sales and Other Tax revenue. The budget has increased by \$1.26 million.



### Personal Property Replacement Tax

The State’s Personal Property Replacement Tax (PPRT) is collected by the State of Illinois, and paid to local governments, to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were abolished in the state’s 1970 Constitution. These funds go directly into the general fund and are used for operations; they make up about 11.7% of Sales and Other Tax revenue. The projected amount to be received from the State of Illinois increased by \$1.5 million for FY25.



## Intergovernmental Revenue

The County receives 13.8% of its revenue from intergovernmental sources. These revenues mostly consist of reimbursements from other government entities for services provided by the County and grant revenue. The County is reimbursed for services provided or granted funds at a rate as determined by other governmental entities or by the County itself. The County uses a known or anticipated reimbursement rate – such as the Public Aid rate determined by the State. Grant funds are budgeted based on awards.

### *Revenue from Other Governments*

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

### *Grants*

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

Despite the overall decrease in budgeted grant revenue, the County has continued to receive a substantial portion of its intergovernmental revenues from various grants. Most grants will be emergency appropriated in FY25 or requested via the carryover process, as in the case of many grants held by the State's Attorney Office.

## Charges for Services

Charges for Services account for 12.7% of total County revenue. This represents revenue charged for services provided by various County departments. The County estimates fee trends by examining workloads, estimating growth or new development, accounting for fluctuations in seasonality, and comparing to prior years' trends. Fees are adjusted as necessary to account for the increase in costs of providing County services.

### **Examples:**

- Public Works – Charges for water and sewer provision are the largest component of this revenue source.
- Medical/dental fees at the Health Department.
- Various fees for recording documents, obtaining records, court fees, and fees related to environmental health or permitting.

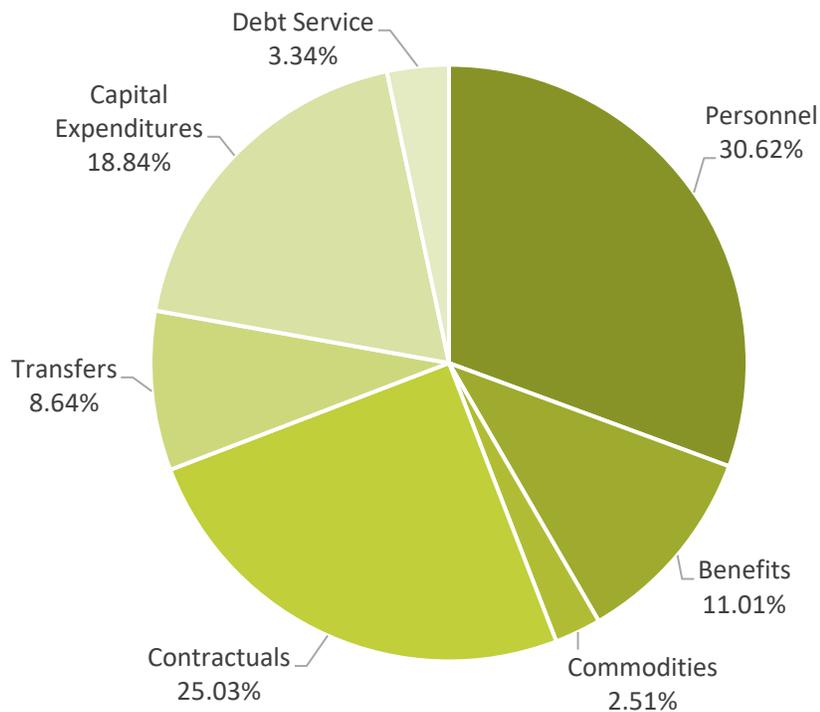
While there are some fluctuations among the revenue accounts, overall charges for service are projected to be flat.

# SUMMARY OF EXPENSES

The following table is a summary of all expenses by broad account categories.

Category	FY2023 Actual	FY2024 Approved Budget	FY2025 Budget
Personnel	184,124,456	197,035,050	199,627,296
Benefits	63,671,011	72,159,986	71,781,236
Commodities	13,805,494	15,579,131	16,378,161
Contractuals	148,168,328	157,363,237	163,142,107
Transfers	72,364,780	53,091,485	56,346,698
Capital Expenditures	91,236,161	119,895,294	122,813,515
Total Debt Service	37,831,307	24,513,724	21,776,175
<b>Total Expenses</b>	<b>611,201,537</b>	<b>639,637,907</b>	<b>651,865,188</b>

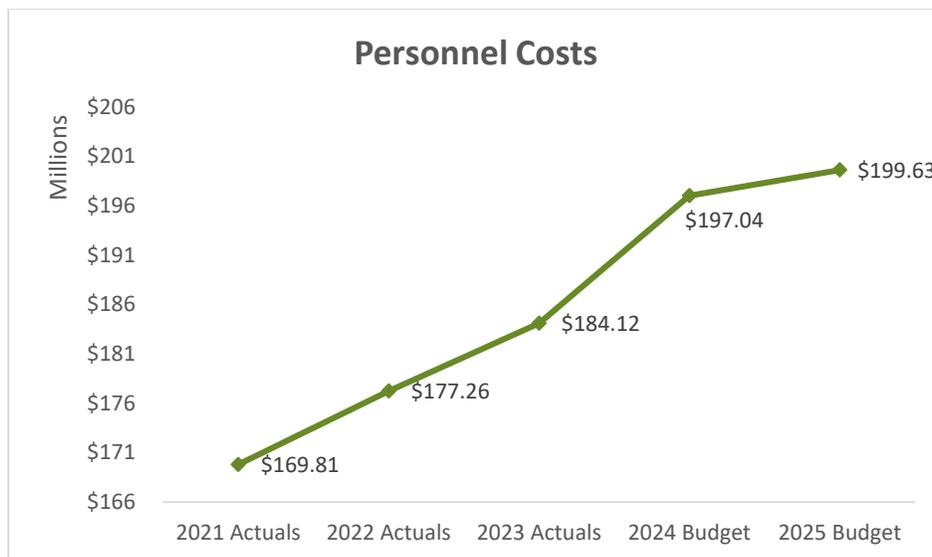
## WHERE THE MONEY GOES



The “Where the Money Goes” chart above represents the total budgeted expenses across all funds by category. The total FY2025 budget is projected to increase by 1.86% or by \$11.9 million from the FY2024 Approved Budget. Working within the standing guidance in *3.5 Budget Development Policy*, and the *3.5.FY25 Fiscal Year Budget Planning Policy*, the FY2025 Recommended Budget reflects the priorities and is in alignment with the Strategic Plan, specifically employee recruitment and retention, sustainability options and capital improvements.

## Personnel Costs

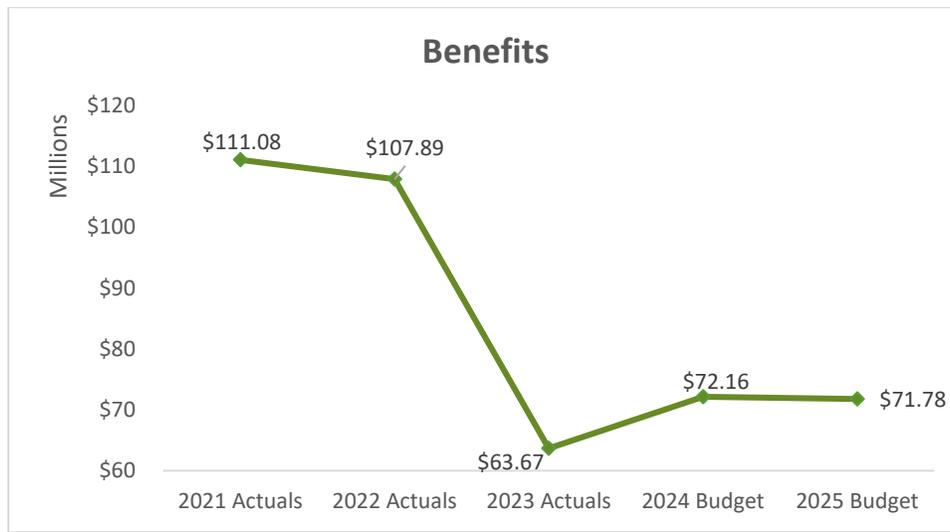
Personnel costs are typically the largest expense for a government organization. For Lake County, personnel costs are 30.62% of the total budget. This cost category primarily includes wages for full time, part time, temporary, seasonal, and flex positions. In addition to general wages, costs such as over-time, holiday pay, special pay, vacation and sick payouts, opt-out insurance costs, and wellness incentives are also included. The increase is primarily associated with the annual cost-of-living and performance increases and the incorporating wage adjustments of the 2024 Compensation Study. The FY2025 Budget reflects investments in Lake County’s staff with \$3.8 million for the implementation of of the 2024 Compensation Study, 3% annual increase (COLA and merit) for non-union staff, and compliance with all bargaining unit agreements.



The County’s FY2025 headcount includes 2,629 full-time and 109 part-time positions. This is an increase from last year of 11 full-time positions and one part-time position. Personnel costs are determined by the authorized headcount of each department. If a position is not filled at the time the budget is determined, an entry level salary is budgeted for that position. A salary increase is applied near the end of the budget preparation process that is a combination of a cost-of-living adjustment and a merit-based increase. For the FY2025 Budget, there was a reduction in personnel in Special Revenue Funds with movement of the headcount to the General Fund (Recorder Automation Fund and Court Automation Fund); Safe-T Act positions absorbed in departmental budgets (Court Administration and Sheriff’s Office); and continued refinement of budgeting for vacant positions.

## Benefits

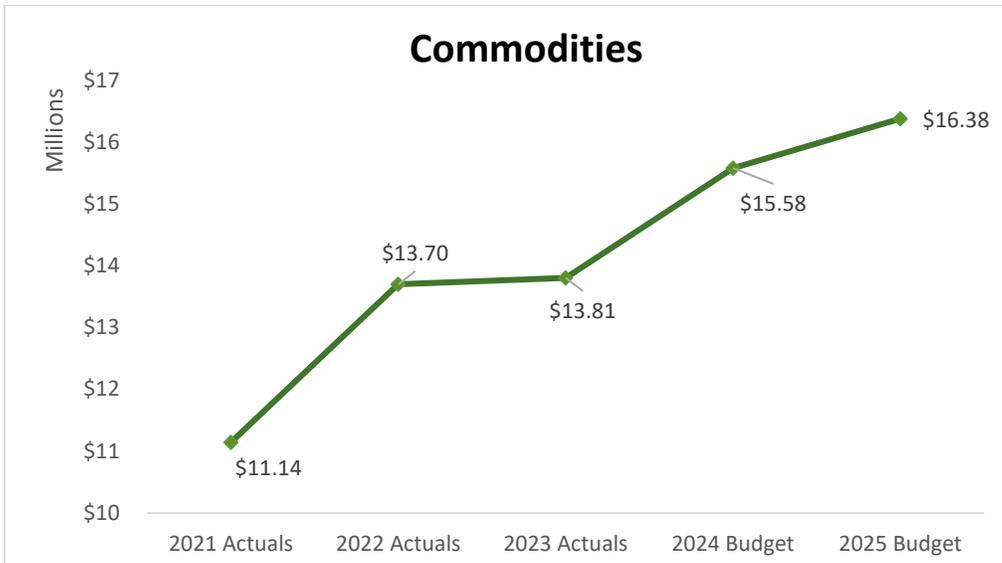
This category includes insurance costs for health, life, and dental insurance; social security and Medicare or Federal Insurance Contributions Act (FICA) expenses; and pension expenses (Illinois Municipal Retirement Fund – “IMRF”). The County Board examines options for health care plans and strategically varies the increases across the plans. Insurance benefits are budgeted for current employees and using a blended average of insurance costs for vacant positions. FICA and IMRF expenses are a percentage of payroll.



For FY2025, FICA costs are 7.65% (1.45% Medicare + 6.2% Social Security) of budgeted personnel expenses. IMRF and SLEP (the Sheriff portion of the IMRF fund, named Sheriff’s Law Enforcement Personnel) are a calculation based on personnel expenses. The IMRF rate increased from 5.48% to 6.05% and the SLEP rate increased from 22.44% to 22.91%. The total cost of employees, including personnel and benefits, is approximately 41.63% of the total budget. Despite an increase in insurance premiums, Benefits costs are projected to decrease largely due to the vacancy savings amounts applied to operating property tax departments and agencies. County continues its investment in staff by enhancements to its health insurance plan including opening of the Traditional PPO to all employees.

## Commodities

The commodities category includes goods required to meet the County’s program goals and requirements. The commodities budget increases moderately when compared to last year. This category is budgeted based on historical actuals and known projects and tasks planned for the upcoming year. The County is assuming some residual inflationary impacts, as commodity costs are slightly higher in FY2025, by 5.13%.



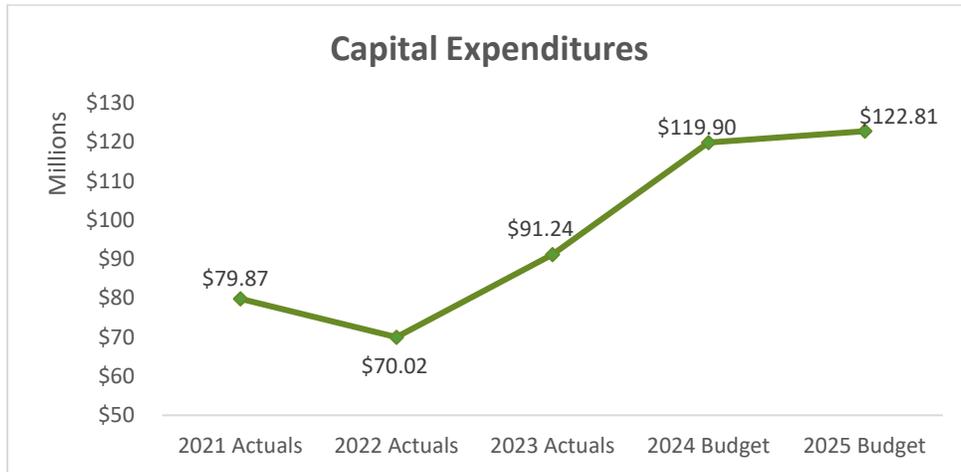
### Contractuals (including Transfers)

This category captures all services such as consulting, training, and other related activities. These costs are expected to modestly increase by 3.67% in FY2025. For example, contractual items such as software and online services and insurance premiums show slight increases each year.



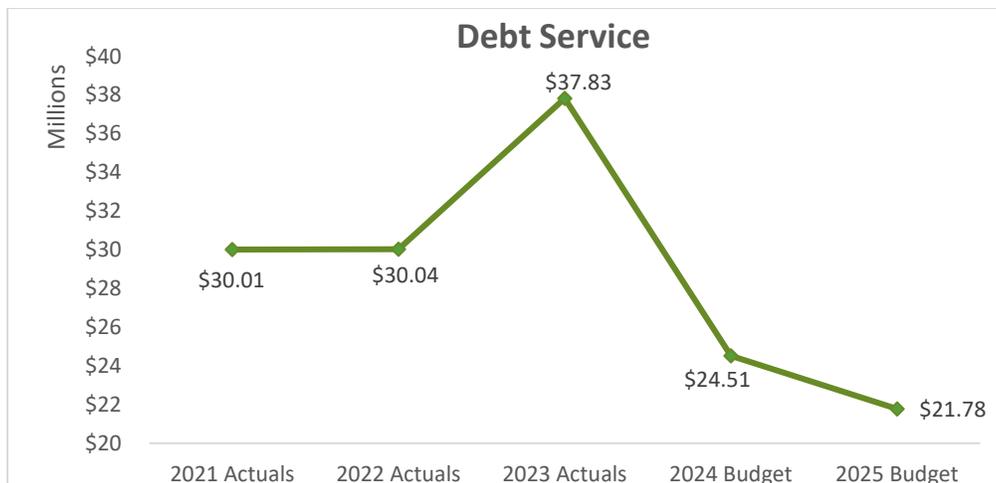
## Capital Expenditures

Capital expenditures include items such as computers and vehicles as well as major capital projects. Computers, vehicles, and major equipment are all budgeted on a replacement schedule which allows for the appropriate useful life for each type of asset. Major capital projects are planned on a multi-year basis. For FY2025, this is reflected in increased budgets for road construction projects and other capital projects.



## Debt Service

The debt service category includes the principal and interest payments that are associated with outstanding debt. Debt Service is budgeted according to the mandated debt service schedules. It is projected to decline in FY2025.



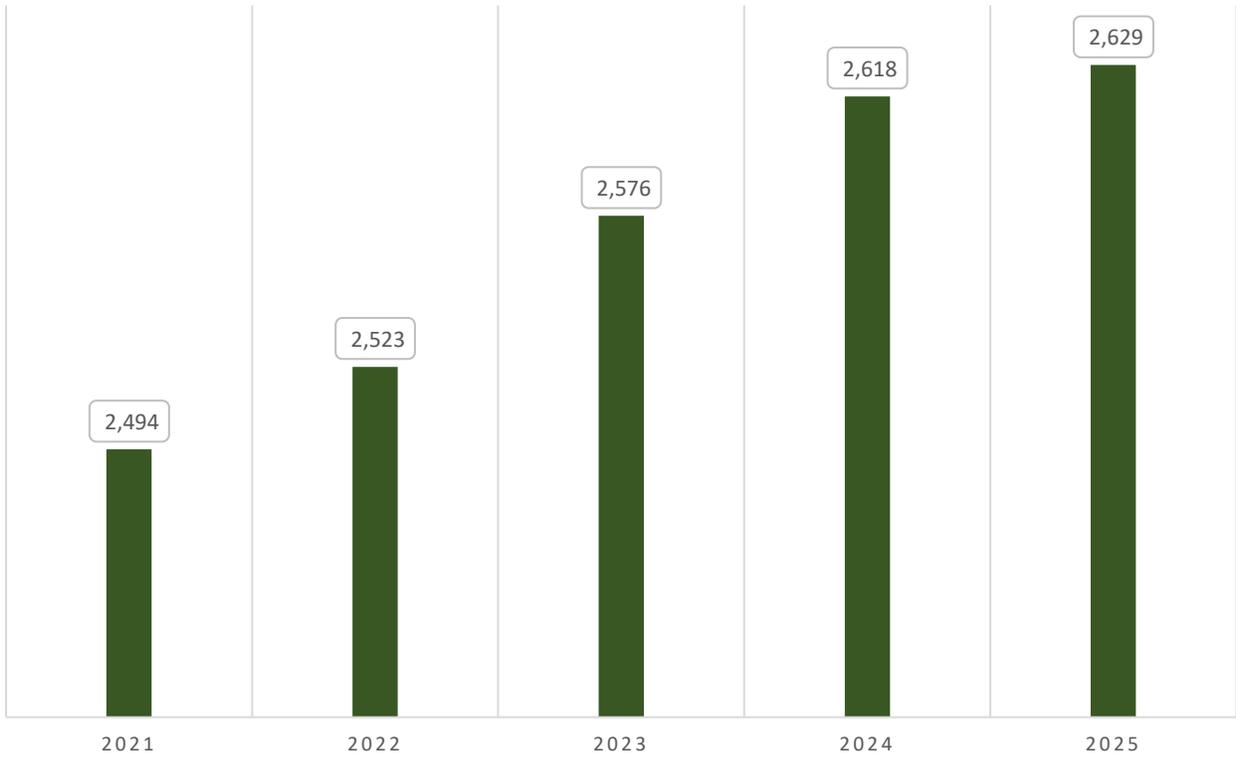
## FY2025 Personnel Count by Department

DEPARTMENT / AGENCY	FULL TIME					PART TIME					FT	PT
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025	Change	Change
											FY24- FY25	FY24- FY25
Chief County Assessment Office	30	29	29	29	29	0	0	0	0	0	0	0
Circuit Court Clerk	132	134	134	134	134	3	3	3	3	3	0	0
Circuit Courts	154	154	150	149	162	7	7	6	1	1	13	0
Coroner	15	15	15	15	15	0	0	0	0	0	0	0
County Administrator	18	23	25	26	26	4	3	2	2	2	0	0
County Board	24	24	22	22	22	0	0	0	0	0	0	0
County Clerk	41	41	40	40	42	1	1	0	0	0	2	0
Enterprise Information Technology	55	55	54	53	52	0	0	0	0	0	-1	0
Facilities & Construction Services	64	64	61	62	63	2	2	2	2	2	1	0
Finance Department	25	21	20	24	24	0	0	0	1	0	0	-1
General Operating Expense (GOE)	0	0	15	12	0	0	0	0	0	0	-12	0
Human Resources	16	15	16	16	17	0	0	0	0	0	1	0
Internal Audit	0	0	0	3	3	0	0	0	0	0	0	0
Planning, Building & Development	33	33	33	33	33	0	0	0	0	0	0	0
Public Defender	47	50	53	56	50	0	0	0	0	0	-6	0
Regional Office of Education	9	9	9	9	9	1	1	1	1	1	0	0
Sheriff	493	495	495	495	497	1	1	1	1	1	2	0
Sheriff Merit Commission	0	0	0	0	0	0	0	0	0	0	0	0
State's Attorney	131	138	138	143	150	9	9	10	9	7	7	-2
Treasurer	16	16	16	16	16	1	1	0	0	0	0	0
<b>SUBTOTAL GENERAL FUND DEPTS</b>	<b>1,303</b>	<b>1,316</b>	<b>1,325</b>	<b>1,337</b>	<b>1,344</b>	<b>29</b>	<b>28</b>	<b>25</b>	<b>20</b>	<b>17</b>	<b>7</b>	<b>-3</b>
Division of Transportation	127	127	127	114	117	0	0	0	0	0	3	0
Health Department	785	799	810	841	844	83	70	81	79	83	3	4
Hulse Detention Center	74	74	79	78	78	4	4	4	3	3	0	0
Liability Insurance (Risk)	2	2	2	2	2	0	0	0	0	0	0	0
Stormwater Management	18	20	22	22	22	0	0	2	2	2	0	0
Tuberculosis Clinic	8	8	8	8	8	0	0	0	0	0	0	0
Veterans Assistance	8	8	34	34	35	1	1	0	0	0	1	0
<b>SUBTOTAL OTHER PROPERTY TAX FUNDS</b>	<b>1,022</b>	<b>1,038</b>	<b>1,082</b>	<b>1,099</b>	<b>1,106</b>	<b>88</b>	<b>75</b>	<b>87</b>	<b>84</b>	<b>88</b>	<b>7</b>	<b>4</b>
Children's Waiting Room	2	2	2	2	2	1	1	1	1	1	0	0
Community Development	13	15	15	12	12	0	0	0	0	0	0	0
Court Automation	5	4	4	2	0	0	0	0	0	0	-2	0
Document Storage	1	0	0	0	0	0	0	0	0	0	0	0
Inmate Welfare	3	3	3	3	3	1	1	1	1	1	0	0
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Opioid Settlement	0	0	0	1	1	0	0	0	0	0	0	0
Recorder Automation	14	14	13	12	10	0	0	0	0	0	-2	0
RTA Sales Tax for Transportation & Public Safety	0	0	0	13	13	0	0	0	0	0	0	0
Vital Records Automation	1	1	1	1	1	0	0	0	0	0	0	0
Workforce Development	28	28	28	34	35	0	0	0	0	0	1	0
<b>SUBTOTAL SPECIAL REVENUE FUNDS</b>	<b>70</b>	<b>70</b>	<b>69</b>	<b>83</b>	<b>80</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>-3</b>	<b>0</b>
Public Works	99	99	100	99	99	3	3	3	2	2	0	0
<b>SUBTOTAL ENTERPRISE FUNDS</b>	<b>99</b>	<b>99</b>	<b>100</b>	<b>99</b>	<b>99</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTALS</b>	<b>2,494</b>	<b>2,523</b>	<b>2,576</b>	<b>2,618</b>	<b>2,629</b>	<b>122</b>	<b>108</b>	<b>117</b>	<b>108</b>	<b>109</b>	<b>11</b>	<b>1</b>

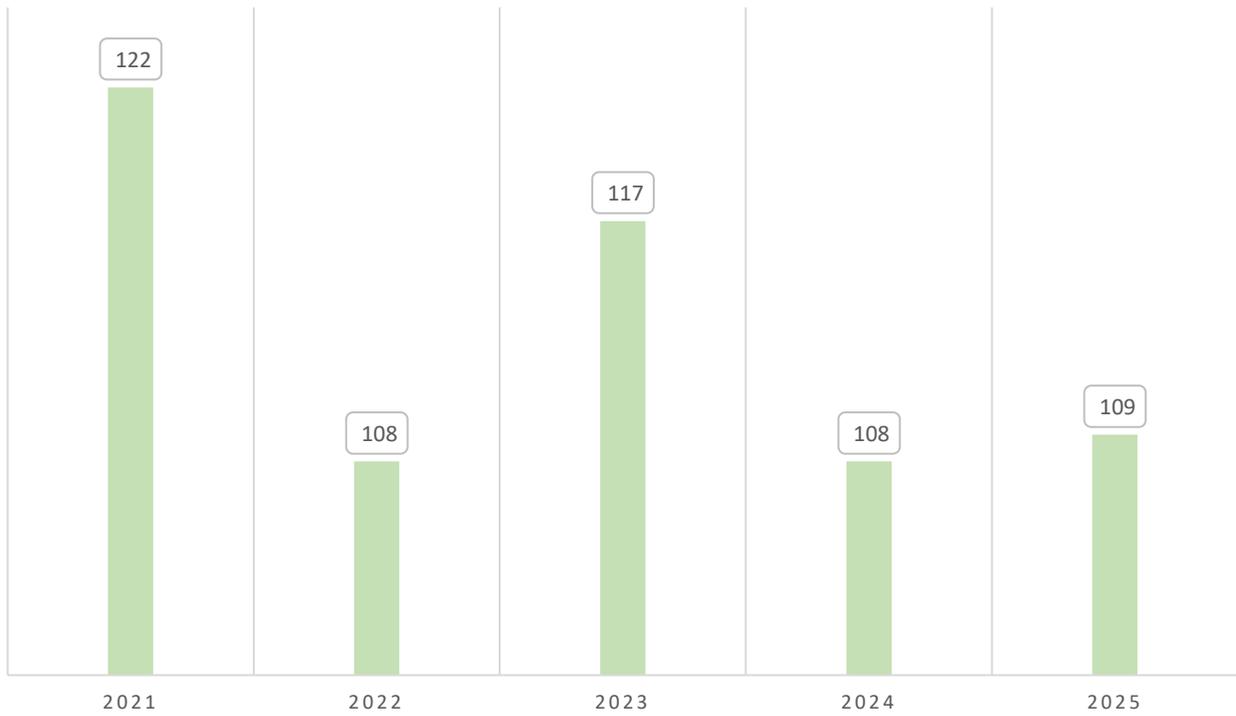
*Note: FY2024 position counts include changes that have occurred during FY2024, including positions funded through grants, and changes due to department restructuring.*

# AUTHORIZED POSITION HISTORY

## NUMBER OF FULL TIME EMPLOYEES



## NUMBER OF PART TIME EMPLOYEES



# Fund and Department Structure

The County uses fund accounting as required by various standards boards. This section describes the eight fund types and 58 County funds found in the FY2025 budget. The County's Annual Comprehensive Financial Report includes funds that are included in this document, as they are not approved by the Lake County Board. The department responsible for each fund is identified in the narrative description for each fund.

FUND TYPE	NUMBER OF FUNDS	NUMBER OF DEPARTMENTS
Property Tax Fund	10	20
Property Tax Capital Fund	2	1
Special Revenue Fund	33	12
Capital Projects Fund	1	2
Internal Service Fund	1	1
Enterprise Fund	2	1
Debt Service Fund	4	2
Special Service Areas	5	3

## OPERATING PROPERTY TAX FUNDS (10 FUNDS)

**1. Corporate Fund** - accounts for the County's primary operating activities. It accounts for all financial resources except those required to be accounted for in another fund. Each department or agency manages its own accounts in this fund.

- |   |  |
|---|--|
| 1. County Board                                     | 11. Internal Audit                         |
| 2. County Administrator                             | 12. Enterprise Information Technology      |
| 3. Chief County Assessment Office & Board of Review | 13. 19th Judicial Circuit Court            |
| 4. Circuit Court Clerk                              | 14. Planning, Building & Development (PBD) |
| 5. Coroner  | 15. Public Defender                        |
| 6. County Clerk                                     | 16. Regional Office of Education           |
| 7. Finance Department                               | 17. Sheriff                                |
| 8. Facilities & Construction                        | 18. Sheriff's Merit Commission             |
| 9. General Operating Expenses                       | 19. State's Attorney                       |
| 10. Human Resources                                 | 20. Treasurer                              |

**2. FICA (Social Security)** - Employer contributions to the Social Security Administration. Managed by Human Resources.

**3. IMRF (Illinois Municipal Retirement Fund)** - Employer contributions to the Illinois Municipal Retirement Fund. Managed by Human Resources.

**4. Liability Insurance** - Special tax collections for liability and worker's compensation insurance for the County and its employees. This fund is managed by Human Resources.

**5. Veterans Assistance Commission** - The cost of providing assistance to indigent war veterans and their families. Managed by the Veterans Assistance Commission.

**6. Health Department** - The administration of public health policies and management of the department's medical and dental clinics. Managed by the Health Department.

**7. Stormwater Management Commission** - 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. Managed by Stormwater Management.

**8. Division of Transportation** - The operation of improving, repairing, and maintaining all County highways. Managed by the Division of Transportation.

**9. Hulse Detention Center** - The temporary care and custody of dependent, delinquent, or truant children. Managed by the Circuit Court.  
**10. Tuberculosis Clinic** - The cost of the care and treatment of persons afflicted with tuberculosis. Managed by the Health Department.

**10. Tuberculosis Clinic** - The cost of the care and treatment of persons afflicted with tuberculosis. Managed by the Health Department.

## PROPERTY TAX CAPITAL FUNDS (2 FUNDS)

Matching Tax Fund and Bridge Tax Fund are capital improvement funds for the transportation needs of the County, both funded by property tax levies. These funds are managed by the Division of Transportation.

**1. Matching Tax Fund** - The payment of the proportionate share of expenses in construction or reconstruction, including engineering and right-of-way costs of highways in the Federal Aid System.

**2. Bridge Tax Fund** - Costs of repairing or constructing bridges, culverts, drainage structures or grade separations as designated and administered by the County Superintendent of Highways.

## SPECIAL REVENUE FUNDS (33 FUNDS)

State Statute requires the County to collect special fees that are placed into Special Revenue Funds that must be viewed individually by assessing the revenue source and projected expenditures. Discretion over expenditures varies by fund, but generally, the total expense cannot exceed the total separate revenue and use of the available fund balance. Next to each fund's name is the department or agency that is responsible for managing that fund.

- |  |  |
|--|--|
| 1. Children's Waiting Room – Circuit Court   | 18. Neutral Site Custody Exchange – Circuit Court          |
| 2. Community Development - PBD   | 19. Opioid Settlement – County Administrator               |
| 3. Computer Fraud Forfeiture – State’s Attorney                                    | 20. Probation Services Fee – Circuit Court                 |
| 4. Coroner Fees - Coroner  | 21. Public Defender's Supreme Court – Public Defender      |
| 5. Court Automation – Circuit Court & Circuit Court Clerk                          | 22. Public Defender’s Records Automation - Public Defender |
| 6. Court Document Storage – Circuit Court Clerk                                    | 23. Recorder Automation – County Clerk                     |
| 7. Electronic Citation – Circuit Court Clerk                                       | 24. RTA 1/4% Sales Tax for Transportation - DOT            |
| 8. Environmental Prosecution - State's Attorney                                    | 25. Sheriff’s Asset Forfeiture - Sheriff                   |
| 9. Eviction Mediation - Circuit Court  | 26. Solid Waste Management Tax - Finance                   |
| 10. Foreclosure Mediation – Circuit Court  | 27. State’s Attorney’s Office Records Automation           |
| 11. GIS Automation Fund – County Clerk   | 28. State’s Attorney's Asset Forfeiture                    |
| 12. Inmate Welfare Fund - Sheriff  | 29. Tax Sale Automation Fund - Treasurer                   |
| 13. Lake County Regional Stormwater Management Projects<br>- Stormwater Management | 30. Transportation Safety Highway Hire-Back - Sheriff      |
| 14. Law Library – Circuit Court  | 31. Video Gaming – County Board                            |
| 15. Money Laundering Forfeiture - State's Attorney                                 | 32. Vital Records Automation – County Clerk                |
| 16. Motor Fuel Tax – DOT   | 33. Workforce Development - Workforce Development          |
| 17. Motor Fuel Tax - County Option - DOT   |  |

## CAPITAL PROJECTS FUNDS (1 FUND)

The County’s Capital Improvement Fund is used to account for the County's long-term capital improvement projects, such as building construction and renovation and facility improvements. This fund is managed by Finance.

## INTERNAL SERVICE FUNDS (1 FUND)

The County has one Internal Service Fund, the Health, Life & Dental Insurance Fund. This fund, which is managed by Human Resources, 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 FUNDS (2 FUNDS)

The County’s Enterprise Funds are Public Works and Public Works Capital. These funds, managed by Public Works, are 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 within these funds.

## DEBT SERVICE FUNDS (4 FUNDS)

The County budgets for its debt service requirements within the following funds, which are managed by Finance.

1. 2015 Tax Exempt GO Bonds
2. 2018 GO Bond Fund
3. 2019 GO Refunding Bonds
4. 2022 GO Bond Fund

## SPECIAL SERVICE AREAS (5 FUNDS)

The County budgets five Special Service Area (SSA) funds. Revenue is derived from a special tax levy paid by property owners within the boundaries of each SSA for special services or capital improvements. Next to each fund's name is the department or agency that is responsible for managing that fund. These funds include:

1. SSA # 8: Loon Lake – Health Department
2. SSA # 12: Woods of Ivanhoe – Homeowner's Association
3. SSA # 13: Spencer Highlands - Finance
4. SSA # 16: Lake Michigan Water Project - Consortium
5. SSA # 17: Ivanhoe Estates – Homeowner's Association

# Summary of Debt

Lake County has AAA / Aaa bond ratings from Standard & Poor's and Moody's Investors Service, respectively. Lake County has the following General Obligation (GO) Debt outstanding as shown on the following charts. This listing does not include debt service for the Enterprise Fund which is separately budgeted.

Debt Fund	Purpose
Series 2015A	Series 2015A Sales Tax Alternative Revenue General Obligation Bonds were used to build the Court Tower on the Waukegan campus.
Series 2018	Series 2008 Bonds were issued to provide project funding for the Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building, and Lake County Branch Court in Park City. In April of 2018, refunding bonds were issued, resulting in a savings of \$2,758,275 over the life of the bond.
Series 2019	Both Series 2010 and 2011 Bonds provided funding for public road improvements projects in Lake County. In August 2019, refunding bonds were issued to take advantage of lower interest rates, paying off the 2010 and 2011 bonds, resulting in a savings of \$7,067,181 over the life of the bonds.
Series 2022	Series 2022 Bonds were issued in September 2022 to provide the majority of financing for the Regional Operations & Communications Facility to be built on the Libertyville campus.

General Obligation Debt					
	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 11/30/2024
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 69,935,000
Series 2018	4/23/2018	11/30/2027	5.00%	\$ 20,700,000	\$ 7,105,000
Series 2019	9/5/2019	11/30/2028	4.00%	\$ 44,220,000	\$ 27,265,000
Series 2022	9/8/2022	11/30/2042	3.00 – 5.00%	\$ 28,810,000	\$ 27,230,000
<b>Total General Obligation Debt</b>					<b>\$ 131,535,000</b>

The following GO debt service payments are included in the FY2025 Budget:

FY2025 Debt Service Budget			
	Principal	Interest	Total
Series 2015A	\$ 2,435,000	\$ 2,596,375	\$ 5,031,375
Series 2018	\$ 2,260,000	\$ 355,250	\$ 2,615,250
Series 2019	\$ 6,560,000	\$ 1,090,600	\$ 7,650,600
Series 2022	\$ 1,000,000	\$ 1,183,750	\$ 2,183,750
<b>Totals</b>	<b>\$ 12,255,000</b>	<b>\$ 5,225,975</b>	<b>\$ 17,480,975</b>

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

FY2025 Legal Debt Margin	
Estimated assessed value of property for tax year 2024	\$ 30,000,000,000
Debt limit (5.75% of assessed value)	\$ 1,725,000,000
General Obligation Bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,725,000,000
Total net debt applicable to the limit as a % of debt limit	0.00%

### Debt Service Payments to Maturity

In addition to the General Obligation debt above, Lake County also has Special Service Area (SSA) debt, as well as Public Works Alternate Revenue Debt. The SSA debt is funded through property taxes assessed on the residents of the impacted area. The Public Works debt is funded by the Public Works Enterprise Fund revenue and is included in the rate structure and connection fee design. All debt service is budgeted according to the debt service schedules. Lake County’s General Obligation (GO) Debt outstanding as of November 30, 2024, is \$179,001,269 (\$131,535,000 in Principal and \$47,466,269 in Interest); Special Service Areas debt is \$8,964,196 (\$5,575,000 in Principal and \$3,389,196 in Interest) and Public Works General Obligation (GO) Debt is \$30,268,675 (\$26,270,995 in Principal and \$3,997,680 in Interest).

The following debt schedule displays all the debt Lake County has in a schedule based on its maturity.

Debt Service Schedule										
Year	General Obligation (GO)			Special Service Areas (SSAs)			Public Works (GO)			Grand Total
	Principal	Interest	GO Total	Principal	Interest	SSA Total	Principal	Interest	PW GO Total	
2025	12,255,000	5,225,975	17,480,975	195,000	263,613	458,613	2,103,809	579,116	2,682,925	20,622,513
2026	12,195,000	4,727,525	16,922,525	205,000	256,710	461,710	2,148,522	532,920	2,681,442	20,065,677
2027	13,335,000	4,230,725	17,565,725	210,000	249,343	459,343	2,194,206	485,677	2,679,883	20,704,951
2028	11,075,000	3,687,375	14,762,375	215,000	241,531	456,531	2,245,882	437,441	2,683,323	17,902,229
2029	3,950,000	3,252,775	7,202,775	-	237,500	237,500	2,182,937	387,998	2,570,935	10,011,210
2030	4,100,000	3,103,225	7,203,225	-	237,500	237,500	1,758,239	342,625	2,100,864	9,541,589
2031	4,270,000	2,940,600	7,210,600	-	237,500	237,500	1,801,311	302,651	2,103,962	9,552,062
2032	4,460,000	2,771,125	7,231,125	-	237,500	237,500	1,840,229	261,621	2,101,850	9,570,475
2033	4,650,000	2,593,950	7,243,950	-	237,500	237,500	1,885,011	219,726	2,104,737	9,586,187
2034	4,850,000	2,409,075	7,259,075	-	237,500	237,500	1,925,678	176,735	2,102,413	9,598,988
2035	5,030,000	2,242,919	7,272,919	-	237,500	237,500	1,972,248	132,841	2,105,089	9,615,508
2036	5,235,000	2,054,600	7,289,600	-	237,500	237,500	2,014,742	87,773	2,102,515	9,629,615
2037	5,440,000	1,845,200	7,285,200	-	237,500	237,500	2,063,181	41,761	2,104,942	9,627,642
2038	5,655,000	1,627,600	7,282,600	2,315,000	179,625	2,494,625	65,000	5,792	70,792	9,848,017
2039	5,885,000	1,401,400	7,286,400	2,435,000	60,875	2,495,875	70,000	3,003	73,003	9,855,278
2040	6,120,000	1,166,000	7,286,000	-	-	-	-	-	-	7,286,000
2041	6,405,000	921,200	7,326,200	-	-	-	-	-	-	7,326,200
2042	6,705,000	665,000	7,370,000	-	-	-	-	-	-	7,370,000
2043	4,840,000	396,800	5,236,800	-	-	-	-	-	-	5,236,800
2044	5,080,000	203,200	5,283,200	-	-	-	-	-	-	5,283,200
<b>Total</b>	<b>131,535,000</b>	<b>47,466,269</b>	<b>179,001,269</b>	<b>5,575,000</b>	<b>3,389,196</b>	<b>8,964,196</b>	<b>26,270,995</b>	<b>3,997,680</b>	<b>30,268,675</b>	<b>218,234,140</b>

# Basis of Accounting

The County uses the modified accrual basis of accounting for its fund financial statements and for its annual budget. Revenues are recorded when they are both measurable and available. Available means that it is collectible within the current period, or soon enough thereafter to be used to pay liabilities of the current period. An extended recognition period is used for certain funds due to the nature of the grant reimbursement schedules. The County considers revenues to be available if they are collected within 120 days of the end of the current fiscal period (except for interest and taxes, which are 60 days, and certain Health Department and other reimbursable grants, for which available is defined as 270 days). Expenditures are recorded when the related fund liability is incurred, except for the unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

The modified accrual basis of accounting is also the County's basis of accounting for all funds except its enterprise fund (Public Works), which uses the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Earned but unbilled services in the enterprise fund are accrued and reported in the financial statements.



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Corporate Fund

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# General Corporate Fund

## FUND PURPOSE

This budget represents an aggregated roll-up of all departments, agencies, and offices in the General Corporate Fund (Fund 101).

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	152,575,672	144,622,133	144,622,133	162,305,508	17,683,375	12%
A42X-Licenses & Permits	3,131,337	3,670,100	3,670,100	3,455,900	-214,200	-6%
A43X-Fines and Forfeitures	871,016	785,630	785,630	753,700	-31,930	-4%
A45X-Intergovernmental	16,391,649	15,164,023	19,027,094	14,823,791	-340,232	-2%
A46X-Charges for Services	15,021,555	12,315,516	12,315,516	11,879,385	-436,131	-4%
A49X-Transfers	16,590,558	19,494,074	19,539,780	20,204,373	710,299	4%
AHM-Miscellaneous	22,587,424	5,970,479	5,970,479	8,370,015	2,399,536	40%
<b>Total Revenue</b>	<b>227,169,211</b>	<b>202,021,955</b>	<b>205,930,732</b>	<b>221,792,672</b>	<b>19,770,717</b>	<b>10%</b>
AH5X-Personnel	103,586,463	111,951,029	111,769,578	112,008,966	57,937	0%
AH6X-Commodities	4,384,288	4,759,681	5,350,288	4,837,834	78,153	2%
AH74X-Benefits	33,685,135	38,576,225	39,049,334	38,330,625	-245,600	-1%
AH7X-Contractuals	70,330,431	56,435,544	76,986,511	62,001,351	5,565,807	10%
AH8X-Capital Expenditures	3,300,079	2,516,059	7,435,028	3,437,597	921,538	37%
<b>Total Expenses</b>	<b>215,286,397</b>	<b>214,238,539</b>	<b>240,590,739</b>	<b>220,616,373</b>	<b>6,377,834</b>	<b>3%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	82,758,774	75,983,380	74,894,950	72,963,133	72,963,133	66,443,246	88,565,508	86,565,508
A41110	Prior Year Property Taxes	-	-	85,699	-	-	14,414	-	-
A41120	TIF Districts Property Taxes	129,674	124,824	252,106	250,000	250,000	14,418	-	-
A41130	Penalty Cost & Interest On Collect	8,208,372	4,153,982	4,926,506	3,500,000	3,500,000	-	4,000,000	4,200,000
A41150	Tax Sale/Redemption P I & Cost	-	-	2,535,928	330,000	330,000	274,313	250,000	300,000
A41160	1% County Sales Tax	4,676,018	5,687,987	5,037,970	5,800,000	5,800,000	3,034,383	5,800,000	6,000,000
A41170	1/4% Supplemental Sales Tax	30,383,794	34,068,985	34,857,012	35,400,000	35,400,000	19,104,883	34,000,000	35,700,000
A41180	Use Sales Tax	3,269,840	3,346,633	3,253,094	3,500,000	3,500,000	1,779,703	3,300,000	3,550,000
A41190	Hotel-Motel Tax	29,449	28,186	43,367	40,000	40,000	31,550	40,000	40,000
A41192	Casino Tax	-	-	169,925	216,000	216,000	175,934	260,000	260,000
A41195	Video Gaming	50	25	-	-	-	-	255,000	255,000
A41197	County Cannabis Sales Tax	1,515,178	2,291,383	2,776,350	2,500,000	2,500,000	1,813,991	2,800,000	2,800,000
A41210	State Income Tax	10,853,902	13,466,940	13,200,166	13,000,000	13,000,000	10,839,349	13,500,000	14,000,000
A41220	Pers Property Replace Tax	6,188,564	12,521,643	10,417,450	7,000,000	7,000,000	4,929,082	8,000,000	8,500,000
A41225	Cannabis Use Tax	113,991	135,174	125,150	123,000	123,000	90,692	135,000	135,000
<b>A41X</b>	<b>Taxes</b>	<b>148,127,604</b>	<b>151,809,142</b>	<b>152,575,672</b>	<b>144,622,133</b>	<b>144,622,133</b>	<b>108,545,957</b>	<b>160,905,508</b>	<b>162,305,508</b>
A42010	Liquor Licenses	196,432	204,380	191,262	205,000	205,000	208,637	205,000	205,000
A42020	Amusement Devices	10,525	10,100	9,550	10,000	10,000	9,950	9,800	9,800
A42030	Marriage Licenses	87,013	99,135	99,655	100,000	100,000	84,099	100,000	100,000
A42035	Civil Union Licenses	150	300	240	100	100	330	100	100
A42040	Building Permit Fees	1,385,423	1,345,380	1,272,673	1,520,000	1,520,000	1,130,882	1,520,000	1,520,000
A42060	Mobile Home Park License Fee	9,910	9,832	10,158	10,000	10,000	10,557	10,000	10,000
A42070	Elevator Permit	18,695	50,299	36,477	55,000	55,000	46,437	55,000	55,000
A42080	Recreational Veh Park License Fee	32,587	32,676	33,773	35,000	35,000	34,613	35,000	35,000
A42090	Zoning Administration Fees	325,854	387,836	194,286	350,000	350,000	154,786	250,000	250,000
A42091	Liquor License Hearing Fee	-	1,763	500	-	-	3,250	1,000	1,000
A42095	Site Capacity/Site Plan Review	-	-	548	-	-	-	-	-
A42120	Cable Fees	1,279,632	1,288,437	1,208,981	1,300,000	1,300,000	633,656	1,200,000	1,200,000
A42130	AT&T Support PEG	25,806	30,552	20,048	35,000	35,000	13,932	20,000	20,000
A42140	Comcast PEG Capital	73,300	49,471	53,186	50,000	50,000	26,632	50,000	50,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>3,445,327</b>	<b>3,510,161</b>	<b>3,131,337</b>	<b>3,670,100</b>	<b>3,670,100</b>	<b>2,357,762</b>	<b>3,455,900</b>	<b>3,455,900</b>
A43000	Fines	-	-	2,000	-	-	1,530	-	-
A43020	False Alarm Fees	4,535	7,270	6,095	4,500	4,500	3,950	4,500	4,500
A43030	Fines Circuit Clerk	183,453	185,049	142,087	125,270	125,270	53,345	82,000	82,000
A43050	Fines Sheriff	471,887	394,303	364,440	426,000	426,000	322,110	426,000	426,000
A43055	Prisoner Review and Vehicle Fine collection	6,661	1,173	915	1,000	1,000	76	1,000	1,000
A43060	Overweight Fees - States Attorney	41	-	5,738	5,000	5,000	-	5,000	5,000
A43065	Administrative Adjudication Court Fines	17,612	7,423	13,051	15,000	15,000	15,899	15,000	15,000
A43070	Building & Zoning Violation Fines	19,260	19,977	29,692	20,000	20,000	30,057	20,000	20,000
A43075	Administrative Adjudication	21,177	27,379	42,541	30,000	30,000	42,919	40,000	40,000
A43080	Parking Fines Sheriff	5	-	10	50	50	33	50	50
A43085	Drug Addiction Services Fine	81	88	15	-	-	-	90	90
A43087	Circuit Clerk Automatic Expungement	54	38	10	-	-	-	60	60
A43100	DUI Fines Sheriff	49,472	57,731	57,882	52,000	52,000	42,081	55,000	55,000
A43110	Collection Fees	35,050	19,499	86,296	10,000	10,000	66,137	10,000	10,000
A43115	Eviction Mediation Program Filing Fees	-	-	-	-	-	56,944	-	-
A43120	INTC - Interest County	296,465	134,166	120,245	96,810	96,810	85,945	95,000	95,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>1,105,752</b>	<b>854,096</b>	<b>871,016</b>	<b>785,630</b>	<b>785,630</b>	<b>721,026</b>	<b>753,700</b>	<b>753,700</b>
A45010	Host Fees	1,439,298	2,047,125	1,903,614	1,500,000	1,500,000	1,268,460	1,900,000	1,900,000
A45020	All Other Salary Reimbursement	5,672	-	132,633	147,750	147,750	285,026	100,000	100,000
A45080	Dependent Children	-	-12	-	-	-	-	-	-
A45100	Sheriff Convey Pers To Inst	12,135	9,460	30,349	11,000	11,000	7,097	15,000	15,000
A45105	Sheriff IST - Interstate Transfer	4,507	8,793	5,285	5,000	5,000	4,572	6,000	6,000
A45120	Sheriff Work Release	139,407	60,213	15,544	80,000	80,000	-	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45130-SSA Jail Incentive		55,598	31,523	25,116	45,000	45,000	6,200	25,000	25,000
A45140-Child Support IV-D Reimb		741,427	601,694	623,796	712,070	712,070	550,073	726,311	726,311
A45280-Salary Reimbursement		4,553,555	6,036,509	5,533,754	5,970,836	5,970,837	3,816,438	6,173,575	6,277,956
A45330-Grants - Other		48,445	48,291	5,253	-	-	-	-	-
A45332-Grants - County		-	-	-	-	-	144,246	-	-
A45333-Grants - State		263,088	159,299	516,433	666,799	2,624,383	735,493	144,000	144,000
A45334-Grants - Federal		660,942	1,319,838	1,644,724	456,336	1,349,516	1,375,838	200,000	200,000
A45335-Grants - Nonprofit		450,000	350,000	-	-	700,000	2,400,000	-	-
A45340-Other Federal Funds		46,935	62,285	17,100	-	-	-	-	-
A45350-Other State Funds		611,769	3,402,008	712,807	346,000	658,307	281,090	131,000	131,000
A45360-Program Income - Loans		14,856	-	1,000	-	-	-	-	-
A45380-Revenue From Municipalities		4,931,401	5,074,561	5,207,754	5,208,232	5,208,232	4,289,473	5,288,524	5,288,524
A45400-Revenue From Other Government Bodies		15,276	10,223	16,488	15,000	15,000	5,697	10,000	10,000
A45970-Transfers from Agency Funds		121,755	150,000	-	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>14,116,065</b>	<b>19,371,811</b>	<b>16,391,649</b>	<b>15,164,023</b>	<b>19,027,094</b>	<b>15,169,704</b>	<b>14,719,410</b>	<b>14,823,791</b>
A46010-Fees		6,015,920	6,239,925	4,233,248	4,164,000	4,164,000	3,758,935	3,172,000	3,422,000
A46015-Parking garage fees		18,233	18,954	25,125	20,000	20,000	26,567	27,500	27,500
A46030-Asset Forfeiture - State		-	-	-	-	-	824	-	-
A46040-Annual Support Fee's		49,293	44,410	37,550	87,180	87,180	-	-	-
A46050-Docket Fees		61,479	132,958	119,234	124,040	124,040	1,647	-	-
A46060-Appearence Fees		-	209	-	-	-	-	-	-
A46070-Transcripts		245,275	251,751	281,263	214,800	214,800	195,793	282,000	282,000
A46080-Citations		43,205	8,595	11,595	240	240	92,315	145,500	145,500
A46090-Traffic Costs		3,831,523	3,666,477	3,983,064	3,447,580	3,447,580	2,619,188	4,000,000	4,000,000
A46100-Passports		56,840	55,020	62,696	69,800	69,800	34,755	55,000	55,000
A46110-Bond Forefeitures		772,565	517,864	476,244	157,400	157,400	12,033	-	-
A46120-Bond Fees		471,948	537,134	699,371	-	-	241,752	-	-
A46125-Sheriff Bond Fees		29,615	-	-	-	-	-	-	-
A46130-Jury Demand		179,324	156,022	166,897	155,040	155,040	123,480	155,000	155,000
A46140-Adoption Fees		2,250	250	-	-	-	-	-	-
A46150-Penalties		35	-	-	-	-	-	-	-
A46155-Specialty Court Fee		149,316	198,305	132,684	100,580	100,580	84,194	120,120	120,120
A46157-Drug Court Fee		10,309	4,403	3,318	6,000	6,000	986	1,400	1,400
A46160-Court Security Fees		1,547,053	1,399,894	1,447,351	1,300,000	1,300,000	1,055,140	1,400,000	1,400,000
A46165-Therapeutic Intensive Monitoring Court Fee		6,618	4,422	7,466	5,240	5,240	2,799	3,600	3,600
A46170-Marriage Certificates		50,647	53,632	51,370	60,000	60,000	43,765	60,000	60,000
A46171-Marriage Certificates Additional Copy		12,636	13,722	13,579	14,000	14,000	11,229	14,000	14,000
A46175-Civil Union Certificates		328	120	232	320	320	104	320	320
A46176-Civil Union Certificates Additional Copy		12	24	30	50	50	28	50	50
A46180-Redemption Fees		-	-	480,645	-	-	180,810	150,000	150,000
A46190-Registrations by mail		20,550	12,040	-	-	-	-	-	-
A46191-Notary Registrations over the counter		2,498	1,795	13	-	-	-	-	-
A46195-Assumed Business Name Registrations		3,169	2,275	2,013	2,100	2,100	1,415	2,100	2,100
A46196-Assumed Business Name Withdrawals		78	51	-40	65	65	14	65	65
A46200-Death Certificates		12,005	14,296	14,064	14,000	14,000	12,096	14,000	14,000
A46201-Death Certificates additional copy		7,330	8,028	8,060	8,000	8,000	7,452	8,000	8,000
A46202-Death Certificates genealogy copy		317	248	228	200	200	178	200	200
A46210-Birth Certificates		100,147	106,968	100,664	102,000	102,000	78,478	102,000	102,000
A46211-Birth Certificates additional copy		15,050	16,512	15,872	16,500	16,500	12,454	16,500	16,500
A46213-Birth Cards additional Copy		-	-	70	-	-	-	-	-
A46220-Certifications		879	631	326	640	640	245	640	640
A46221-Certificates of Authority		574	254	-	300	300	-	-	-
A46230-Copies Of County Clerk Records		3,163	179	123	150	150	118	150	150
A46240-Miscellaneous County Clerk Fees		3,058	6,144	5,365	5,000	5,000	5,354	5,000	5,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46250	States Attorneys Fees	303,876	260,979	267,407	200,000	200,000	180,123	200,000	200,000
A46260	Warrant Fees	109,553	65,105	58,609	85,000	85,000	20,937	75,000	75,000
A46270	Fire Arms Training Fees	6,825	6,825	11,475	7,000	7,000	7,613	7,000	7,000
A46280	Photograph Fee's	580	1,613	1,450	1,000	1,000	490	1,000	1,000
A46290	Special Police Services	199,460	181,428	193,235	250,000	250,000	147,353	220,000	220,000
A46300	Sheriff Fees-Circuit Clerk	278,854	305,985	342,967	300,000	300,000	266,514	300,000	300,000
A46305	Eviction Service Fees	20,865	99,918	82,243	125,000	125,000	73,992	100,000	100,000
A46310	Foreign Service	12,912	4,162	1,245	15,000	15,000	937	10,000	10,000
A46320	Marine Unit Fines	1,756	2,336	2,271	5,000	5,000	443	5,000	5,000
A46330	Foreclosure Fees	124,800	177,600	184,200	200,000	200,000	117,300	200,000	200,000
A46335	Eviction Rescheduling Fee	545	1,199	1,417	2,000	2,000	1,635	2,000	2,000
A46337	Foreclosure Mediation Fees	28,000	110,375	107,125	100,000	100,000	66,250	105,000	-
A46340	Radio Monthly Contracts	-	16,882	8,441	8,441	8,441	8,441	-	-
A46390	Court System Fee	30,819	10,763	6,962	6,000	6,000	3,169	6,000	6,000
A46391	Guardian Ad Litem Fees	3,000	4,388	1,595	4,500	4,500	1,474	4,500	4,500
A46392	Probation - Public Service Conversion Fee	2,605	3,348	4,233	1,750	1,750	693	1,400	1,400
A46395	Clerk Admin Fee	268,250	245,595	242,124	194,480	194,480	-	-	-
A46405	Single Drug Test Fee	425	225	-	-	-	275	300	300
A46406	Multiple Drug Test Fee	166	-	-	-	-	500	600	600
A46420	Copy Charges	17,037	21,998	20,710	20,100	20,100	21,663	20,100	20,100
A46425	Printing Services_46425	-	-	185,840	-	-	183,880	180,000	180,000
A46430	Tax Sale Revenue	9,709	-	6,398	10,000	10,000	1,428	8,000	8,000
A46440	Urine Analysis Test	129,250	124,405	139,969	128,760	128,760	75,844	110,500	110,500
A46455	Domestic Battery Fine - Circuit Clerk	10	12	6	-	-	0	-	-
A46480	Open Tax File	540	-	-	-	-	-	-	-
A46520	DNAC	1,962	716	599	660	660	251	250	250
A46540	Rezoning Legal Notices	2,136	2,428	2,162	2,500	2,500	1,482	2,500	2,500
A46550	Street Vacation Fees - Engineering	341	346	353	500	500	1,403	500	500
A46551	Street Vacation Fees - Planning	1,255	1,273	1,298	2,450	2,450	5,153	2,500	2,500
A46560	Sub-Division Fees - Engineering	27	270	852	500	500	-	500	500
A46561	Sub-Division Fees - Planning	231	3,069	4,470	2,500	2,500	-	2,500	2,500
A46580	Performance Bond Fees - Engineering	-	32	1,073	-	-	16	-	-
A46581	Performance Bond Fees - Planning	258	54	4,745	-	-	35	-	-
A46600	Conditional Use Permits	6,666	5,100	25,380	8,000	8,000	10,356	10,000	10,000
A46605	Reimbursement for Demos	7,892	-	-	-	-	-	-	-
A46620	ZBA Variations Fees	23,409	26,229	33,993	25,000	25,000	28,901	25,000	25,000
A46680	Wetland Fees	24,433	36,667	34,876	-	-	-	-	-
A46700	Site Development Permit Fee	252,956	256,560	261,907	225,000	225,000	237,361	225,000	225,000
A46730	Northern Illinois Crime Lab	956	-	764	-	-	-	-	-
A46735	Crime Lab Clerk Fee	760	274	186	180	180	98	140	140
A46740	Sex Offender Registration Fee	37,497	6,858	4,823	7,500	7,500	8,636	7,000	7,000
A46745	Violent Offenders Against Youth Registration Fee	20	-	-	-	-	30	-	-
A46750	Elect Monitor System Service	118,212	168,134	203,463	130,000	130,000	88,279	-	-
A46780	County Trauma Center	972	298	203	240	240	103	100	100
A46790	Domestic Violence	1,975	-	467	640	640	-	-	-
A46795	Arrestee's Medical Cost Fund	21,611	22,080	23,431	20,000	20,000	13,760	20,000	20,000
A46800	Alias Search Fees	18,536	22,381	24,655	26,070	26,070	20,516	28,000	28,000
A46810	Records Search Fees	10,848	10,218	12,954	10,300	10,300	6,360	10,000	10,000
A46820	Expungement Fees	22,563	18,105	17,766	16,820	16,820	9,600	12,000	12,000
A46850	All Other Charges For Services	11,702	12,834	10,257	11,000	11,000	6,979	10,000	10,000
A46860	Tax Sale Certificate Assignmnt	5,413	230	1,340	1,000	1,000	640	1,000	1,000
A46870	Tax Deeds \$5	245	235	255	250	250	135	250	250
A46880	Tax Sale Notices	24,096	28,755	29,174	30,000	30,000	32,196	30,000	30,000
A46890	Tax Sale Certif Cancel	27	9	9	-	-	9	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46900	Economic Interest Filing	285	990	3,665	750	750	2,045	1,000	1,000
A46910	Clerk Over-Payments	343	-158	32	-	-	-79	-	-
A46930	GIS Fees	127,486	95,067	61,031	50,000	50,000	44,712	50,000	50,000
A46940	DUI Fund -State Police	357	253	-79	-	-	-	-	-
A46950	DUI Fund - County	44	13	804	-	-	2	-	-
A46955	State's Attorney Civil Cannabis	54	38	10	-	-	-	-	-
A46970	Finger Print Fees	910	1,495	2,706	1,800	1,800	2,288	2,000	2,000
A46977	Prison Review - State	132	-	-4	-	-	-	-	-
A47150	User Fee	2,187	2,294	2,294	2,600	2,600	2,412	2,600	2,600
<b>A46X</b>	<b>Charges for Services</b>	<b>15,923,307</b>	<b>15,841,799</b>	<b>15,021,555</b>	<b>12,315,516</b>	<b>12,315,516</b>	<b>10,308,778</b>	<b>11,734,385</b>	<b>11,879,385</b>
A49920	Transfers From Other Funds	20,723,072	18,983,127	16,590,558	19,494,074	19,539,780	11,628,806	20,004,765	20,204,373
A49999	Over Short	1,393	-	-	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>20,721,679</b>	<b>18,983,127</b>	<b>16,590,558</b>	<b>19,494,074</b>	<b>19,539,780</b>	<b>11,628,806</b>	<b>20,004,765</b>	<b>20,204,373</b>
A44010	Farm Rentals	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
A44020	Tower Rentals	7,848	8,084	9,039	8,063	8,063	5,703	16,995	16,995
A44030	Other Rentals	1	1	1	-	-	1	-	-
A48010	Interest	2,072,562	736,354	4,103,047	3,179,203	3,179,203	2,388,161	4,503,000	5,003,000
A48011	Interest Earnings - Old National Bank	10,727	9,390	32,712	65,000	65,000	-	-	-
A48014	Unrealized Gain/Loss on IPRIME Investments	-	-	66,600	-	-	261,000	-	-
A48015	Gain/Loss on Year End Valuation of Investment	-	-12,317,060	7,219,247	-	-	-	-	-
A48020	Indirect Cost Allocation	4,394,212	5,420,796	2,443,696	1,900,000	1,900,000	2,086,131	1,885,370	1,885,370
A48030	Off Track Betting Fees	118,427	7,705	-	-	-	-	-	-
A48060	Dependent Children Parents	13	25	-	-	-	-	-	-
A48070	Postage Charges	26,343	23,717	25,023	18,310	18,310	17,835	18,000	18,000
A48080	Surcharge On Fines	3,303	892	590	560	560	257	150	150
A48085	Percentage on TR CV Cases - County	32,682	5,447	3,945	2,380	2,380	1,415	1,200	1,200
A48095	Reimbursements from Attorneys	450	40	416	500	500	-	500	500
A48130	Employee Meal Reimbursement	-	-15	-	-	-	-	-	-
A48145	Clothing Recycling Revenue	-	589	771	-	-	838	-	-
A48320	Proceeds From Sale Of Assets	414,010	140,685	338,992	200,000	200,000	267,780	260,000	300,000
A48330	Vending Machines Commissions	27,551	14,879	14,139	7,500	7,500	15,645	20,000	20,000
A49910	All Other Miscellaneous Revenue	989,082	812,862	8,328,205	587,963	587,963	2,337,482	513,800	1,123,800
<b>AHM</b>	<b>Miscellaneous</b>	<b>3,952,086</b>	<b>5,134,610</b>	<b>22,587,424</b>	<b>5,970,479</b>	<b>5,970,479</b>	<b>7,383,249</b>	<b>7,220,015</b>	<b>8,370,015</b>
<b>Total Revenue</b>		<b>207,391,821</b>	<b>205,235,526</b>	<b>227,169,211</b>	<b>202,021,955</b>	<b>205,930,732</b>	<b>156,115,282</b>	<b>218,793,683</b>	<b>221,792,672</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Department							County
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A51110-Regular Salaries And Wages		81,525,970	86,844,884	90,692,409	104,473,851	105,802,165	77,236,725	101,893,055	102,565,862
A51120-Permanent PT Salaries/Wages		644,686	605,173	626,641	763,367	777,373	473,275	621,306	621,306
A51130-Payroll Accrual Year End		2,829,933	718,450	-220,595	-	1,231	-3,331,479	-	-
A51140-Overtime Salaries And Wages		6,046,448	7,498,799	8,939,727	3,769,600	2,244,600	4,902,646	5,846,200	5,846,200
A51141-Call Out Wages		66,287	71,344	76,395	77,500	77,500	49,622	77,500	77,500
A51145-Back Pay/Retro Pay		-	72,812	-	-	-	-	-	-
A51160-Holiday Pay		929,025	856,268	924,810	1,004,500	1,004,500	338,872	1,073,500	1,073,500
A51180-Special Pay		880,299	781,728	1,041,954	851,003	851,003	907,812	927,552	927,552
A51190-Judges Of Election		14,451	145,113	81,488	160,000	160,000	109,014	90,000	90,000
A51200-Temporary PT Salaries/Wages		234,942	427,836	346,783	666,148	666,147	249,637	592,666	592,666
A51210-Performance Appraisals		54,718	53,600	34,887	-	-	78,142	-	-
A51220-Vacation payout		948,986	557,735	603,102	-	-	499,722	-	-
A51230-Sick Payout		517,286	309,435	249,664	-	-	258,386	-	-
A51240-Opt Out Premium		153,964	159,566	172,862	173,700	173,700	149,717	201,000	195,000
A51260-Incentive payments		-	-	3,000	-	-	10,000	-	-
A51310-Cell Phone Allowance		10,796	12,810	13,337	11,360	11,360	13,799	19,380	19,380
<b>AH5X-Personnel</b>		<b>94,857,791</b>	<b>99,115,551</b>	<b>103,586,463</b>	<b>111,951,029</b>	<b>111,769,578</b>	<b>81,945,890</b>	<b>111,342,159</b>	<b>112,008,966</b>
A61010-Office Supplies		85,253	112,625	95,854	111,615	180,807	77,889	94,920	94,920
A61020-Computer Supplies		16,768	28,420	18,942	31,700	83,829	22,238	16,070	16,070
A61030-Books Manuals And Periodicals		60,500	20,862	6,817	16,475	16,475	12,180	23,469	23,469
A61040-Operational Supplies		501,630	774,015	783,860	791,140	981,250	487,195	758,605	764,105
A61050-Election Supplies		154,432	320,695	209,185	251,200	251,200	210,972	270,000	270,000
A61060-Clothing And Uniforms		181,394	256,772	228,494	354,402	354,402	188,786	325,500	325,500
A61080-Food and Provisions		764,008	844,266	1,553,193	1,304,450	1,594,279	987,306	1,504,550	1,504,550
A61085-Food and Provisions - Employee		34	560	20	-	-	-	-	-
A61090-Printing and Photographic Supplies		1,706	2,444	3,852	4,500	4,500	-	3,000	3,000
A61100-Communication Supplies		-	-	-	-	-	120	-	-
A61110-Tool Allowance		8,197	6,642	7,042	9,000	9,000	6,813	9,000	9,000
A61120-Outreach Supplies		-	916	5,374	5,000	5,000	6,447	6,700	6,700
A63010-Building, Grounds Maintenance Supplies		266,200	302,086	219,628	300,000	300,000	124,144	370,000	370,000
A63020-Cleaning Supplies		156,358	151,044	155,287	165,000	154,346	97,236	155,000	155,000
A63030-Linen And Bedding		23,367	30,301	37,162	35,000	35,000	32,942	35,000	35,000
A63040-Housekeeping Supplies		1,349	-	96,404	120,000	120,000	88,976	170,000	170,000
A64010-Shooting Range		10,017	11,786	7,212	13,000	13,000	13,007	13,000	13,000
A64020-Ammunition		65,329	310,582	268,017	206,424	206,424	194,491	206,500	206,500
A64030-Firearms and bulletproof vests		-	1,506	-	-	-	-	-	-
A65020-Laboratory Supplies		29,426	30,864	16,105	-	-	-	-	-
A65050-Engineering Supplies		-	-	62	-	-	54	-	-
A65060-Sign And Safety Supplies		-	46	-	-	-	-	-	-
A65070-Automotive Parts		-	-	-	25,000	25,000	-	-	-
A65090-Gasoline		466,356	754,021	649,258	659,775	659,775	575,650	573,870	573,870
A65100-Diesel Fuel		1,945	54	6,407	2,000	2,000	2,137	5,500	5,500
A65120-Automobile Repairs and Maintenance		129	100	2,219	1,000	1,000	14,739	5,000	5,000
A65130-Small Tools		1,466	1,964	1,252	2,000	2,000	647	5,000	5,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65180-Miscellaneous Commodities		2,858	14,372	12,646	351,000	351,000	52	281,650	281,650
<b>AH6X-Commodities</b>		<b>2,798,722</b>	<b>3,976,945</b>	<b>4,384,288</b>	<b>4,759,681</b>	<b>5,350,288</b>	<b>3,144,021</b>	<b>4,832,334</b>	<b>4,837,834</b>
A74060-Health Premiums		2,473	2,592	4	-	-	-	-	-
A74080-H/L/D Employee Benefits		18,245,401	18,747,214	18,769,433	21,124,046	21,364,836	15,214,474	20,043,963	20,102,364
A74100-Retirement Benefits/FICA		6,886,460	7,157,566	7,528,693	8,564,254	8,692,339	6,007,828	8,624,104	8,671,906
A74110-Retirement Benefits/IMRF		6,914,855	5,962,097	4,252,097	5,372,194	5,476,428	3,393,265	4,937,451	4,979,257
A74115-Retirement Benefits/SLEP		4,195,984	3,720,357	3,134,909	3,515,732	3,515,731	3,004,152	4,577,098	4,577,098
<b>AH74X-Benefits</b>		<b>36,245,172</b>	<b>35,589,827</b>	<b>33,685,135</b>	<b>38,576,225</b>	<b>39,049,334</b>	<b>27,619,719</b>	<b>38,182,616</b>	<b>38,330,625</b>
A71110-Auditing And Accounting		201,215	280,625	235,660	220,000	220,000	225,617	240,800	240,800
A71115-Judges of Elections		250,558	393,596	242,999	650,000	650,000	226,006	400,000	400,000
A71120-Interpreters		85,181	106,510	142,749	139,000	139,000	222,289	184,000	183,500
A71125-Staff Augmentation		336,037	767,227	1,587,340	1,786,500	1,786,500	807,622	1,706,500	1,706,500
A71130-Court Reporters		17,157	16,194	24,919	22,000	22,000	22,198	23,000	23,000
A71140-Legal Services		496,186	441,764	444,362	491,630	514,185	327,953	452,210	332,580
A71145-Parliamentarian		-	-	20,593	14,400	14,400	15,866	15,000	15,000
A71150-Consultants		1,019,775	935,554	1,823,861	2,035,506	2,472,125	1,010,690	1,039,190	1,104,190
A71160-Labor Relations Counsel		211,197	380,170	217,709	200,000	200,000	184,227	210,000	210,000
A71170-Engineering Services		-	-	6,000	-	378,000	83,305	-	-
A71190-Financial Services		750	-	-	-	-	-	-	-
A71200-Bank & Trust Services		1,225	-	-	-	-	-	-	-
A71220-Computer Services		47,932	122,935	61,911	61,741	101,511	56,092	62,791	62,791
A71230-Software & Online Services		6,977,328	7,468,336	7,720,381	10,846,433	11,289,234	8,890,699	11,244,258	11,244,258
A71250-Document Imaging		3,927	6,036	3,441	9,000	9,000	5,142	4,000	4,000
A71255-Document Destruction		-	-	185	1,500	1,500	-	200	200
A71310-Laboratory Fees		-	51,614	118,650	-	-	1,839	-	-
A71325-Polygraph Fees		15,520	23,400	47,965	28,000	28,000	36,195	28,000	28,000
A71330-Medical Fees		4,418,372	3,950,184	4,202,812	4,441,615	4,721,552	3,573,565	4,445,000	4,445,000
A71410-Employment Fees		9,618	-	-	-	-	-	-	-
A71415-Recruitment		-	-	-	-	-	22,199	-	-
A71420-Employee Physicals		145,932	267,937	299,591	268,000	268,000	218,250	282,850	282,850
A71430-Tuition Reimbursement		43,593	42,693	33,026	50,000	50,000	38,523	50,000	50,000
A71440-Stipend		-	-	-	-	-	-	6,500	6,500
A71450-Mileage Reimbursement		11,213	27,642	26,263	25,925	25,925	19,130	32,150	32,150
A71460-ZBA Travel Allowance		1,878	2,762	4,655	4,000	4,000	4,005	4,500	4,500
A71465-Employee Service Awards		-	-	22,290	20,000	20,000	13,987	20,000	20,000
A71470-Employee Relations		46,182	59,242	44,357	50,995	50,995	27,845	53,765	53,765
A71490-Employment Ads-Help Wanted		11,360	32,353	14,874	15,000	15,000	17,753	15,000	15,000
A71500-Trips And Training		383,276	560,145	876,179	842,275	1,103,604	564,580	827,440	827,440
A71510-Trips		50	265	1,514	-	-	203	-	-
A71520-Training		3,224	603	2,777	-	-	2,033	-	-
A71527-Certification/Accreditation Fees		9,939	9,517	15,101	12,000	12,000	5,518	6,600	6,600
A71530-Programs and Services		230,079	261,546	346,341	196,000	421,241	141,825	403,000	403,000
A71610-Pest Control		14,899	8,721	17,792	15,000	15,000	24,470	21,500	21,500
A71620-Laundry And Cleaning		-	-	-	-	-	-	75	75

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
		Amount FY2021	Amount FY2022	Amount FY2023	Budget FY2024	Budget FY2024	Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A71625-Burial/Cremation Services		10,200	19,954	16,615	-	-	-	-	-
A71630-Garbage Disposal		66,280	70,825	54,977	77,000	77,000	51,174	79,500	79,500
A71650-Security Services		1,196,462	1,138,139	1,144,517	1,380,645	1,380,645	962,405	1,380,645	1,380,645
A71670-Contracted Custodial Service .		197,640	202,864	200,247	237,000	237,000	130,173	237,000	237,000
A71710-Grant Projects		7,773	45,002	47,595	-	216,500	136,921	-	-
A71720-Abatement		-	73,411	-	50,000	50,000	-	30,000	30,000
A71730-GIS Data Development		90,000	100,000	90,000	85,000	85,000	93,750	127,300	127,300
A71810-Dues And Subscriptions		237,208	234,013	222,027	332,639	342,639	332,005	349,602	349,602
A71820-Dues		65	6,385	443	-	-	-	-	-
A71830-Transcripts .		52,124	64,493	44,958	59,100	59,100	57,925	60,000	60,000
A71840-Publications & Legal Notices		134,115	198,333	298,275	147,640	147,640	130,608	298,800	298,800
A71850-Advertising		-	1,424	-	-	-	500	1,000	1,000
A71910-Gas For Heating		302,504	389,096	488,742	681,000	681,000	302,878	490,000	490,000
A71920-Electricity		1,358,603	1,166,024	1,975,680	1,550,000	1,550,000	1,248,930	1,650,000	1,650,000
A71930-Water And Sewer Charges		297,432	309,777	355,654	300,000	300,000	189,206	335,000	335,000
A71935-Stormwater Fees		4,584	27,503	27,503	28,000	28,000	19,746	29,000	29,000
A71940-Telephone		12,047	11,061	5,414	6,000	6,000	3,172	6,000	6,000
A71950-Cellular Phones		145,253	154,090	163,844	168,162	169,662	166,145	299,015	299,015
A71960-Data/Telecommunications		1,168,148	1,233,801	1,231,484	1,514,580	1,514,580	941,232	1,169,400	1,169,400
A71965-Radio Fees		129,933	125,089	380,449	422,398	422,398	392,587	464,216	464,216
A71970-Courier Services		17,712	43,257	42,607	47,000	47,000	37,427	47,580	47,580
A71975-Translocation		-	-	-	102,000	102,000	47,110	75,500	75,500
A72010-Extradition Expenses		37,341	43,859	73,245	58,000	58,000	26,589	58,000	58,000
A72020-Investigative Expense		33,561	49,765	35,607	42,000	42,000	93,769	42,000	42,000
A72040-Adult Residential Treatment		279,849	204,426	172,565	-	-	-	-	-
A72050-Title Searches		16,000	22,460	11,720	15,000	15,000	6,730	15,000	15,000
A72140-Unemployment Compensation		-	-	-	-	2,801	-	-	-
A72160-Risk Premiums And Brokers Fees		3,729	3,671	-	-	-	-	-	-
A72170-Liability And Work Comp Insurance		-	-	-	-	300	-	-	-
A72180-Insurance Claims		80,680	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		357,639	366,078	419,549	378,360	378,360	388,696	373,120	373,120
A72220-Elevator Maintenance & Repairs		336,436	337,584	356,387	418,000	418,000	343,720	418,000	418,000
A72230-Boat Maintenance And Repairs		17,943	15,246	19,079	18,000	18,000	11,833	18,000	18,000
A72240-Radio Equipment Maintenance & Repair		39,138	60,365	59,917	80,000	80,000	16,593	80,000	80,000
A72250-Bldg & Grounds Maintenance & Repairs		1,134,263	878,689	928,381	1,225,000	1,225,000	948,130	1,730,000	1,730,000
A72255-Major Building Repairs .		77,757	175,852	389,676	300,000	390,092	293,069	300,000	300,000
A72260-Office Equip Maintenance And Repairs		335	10,719	11,295	23,500	23,500	11,623	15,000	15,000
A72280-Equipment Maintenance		500,462	564,405	504,945	541,018	541,018	587,215	694,493	694,493
A72510-Building Rentals		304,365	301,820	301,036	377,500	377,500	291,305	378,200	378,200
A72520-Record Storage		132,702	69,132	138,494	135,690	135,690	143,949	147,325	147,325
A72530-Equipment Rental		136,232	162,827	196,761	217,719	217,719	169,583	234,350	234,350
A72560-All Other Rentals		78,387	123,595	50,731	39,400	39,400	17,553	38,700	38,700
A72710-Chicago Metro Agency for Planning (CMAP)		31,102	31,102	62,204	63,000	63,000	64,692	67,300	67,300
A72720-Affordable Housing Advocacy		330,512	77,382	285,540	270,000	1,111,877	195,488	270,000	270,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72730-Lake County Partners		345,310	387,000	387,000	387,000	387,000	290,250	470,640	470,640
A72750-Lake County Co-Op Extension		39,000	39,000	39,000	40,000	40,000	39,000	39,000	39,000
A72760-Northern Illinois Crime Lab		173,754	173,754	197,180	197,180	197,180	197,180	197,180	197,180
A72770-Hotel/Motel Tax distributed to LC Convention Bureau		65,710	15,728	34,354	60,000	60,000	28,046	40,000	40,000
A72785-Settlement 16CV3493 Expenses		-	-	-	-	7,500,000	-	-	-
A72790-Transfers to Other Governments		5,041	11,868	3,098	-	-	1,856	2,500	2,500
A72810-Credit Card Fees		78,703	100,100	86,648	75,000	75,000	93,103	101,000	101,000
A72815-Bank Service Charges		13,604	16,391	22,833	22,050	22,050	3,580	20,050	20,050
A72820-Postage		797,253	1,154,903	947,972	1,150,400	1,498,900	1,261,651	920,400	920,400
A72830-Printing Services_72830		157,529	75,069	157,500	290,850	319,388	337,212	249,467	249,467
A72840-Temporary Employment Services		32,895	26,826	-	1,000	1,000	-	-	-
A72890-Body Removal Service		100,547	130,050	125,248	145,000	145,000	94,756	151,000	151,000
A72910-Jurors Fees		72,060	106,681	111,551	163,814	163,814	101,453	125,000	125,000
A72920-Meals And Lodging For Jurors		1,950	7,076	-	-	-	-	-	-
A72935-Permits and Licenses Expense		1,375	675	675	1,500	20,739	6,833	1,700	1,700
A72940-All Other Fees		65,369	68,688	83,892	225,373	225,373	209,618	226,865	226,865
A72950-Registrars Fees		12,129	11,624	12,174	12,000	12,000	11,721	12,100	12,100
A72960-Witness Fees		8,691	63,620	76,396	70,500	70,500	46,620	80,500	80,500
A72970-Per Diem Fees		231,475	169,799	129,024	175,000	175,000	57,290	172,500	172,500
A73010-Assistance To Veterans		-	29,059	-29,059	-	-	-	-	-
A73020-Dependent Children.		21,648	10,443	62,630	60,000	60,000	8,068	-	-
A73170-Testing and Inspections Services		143,790	147,937	157,962	260,000	260,000	293,318	395,000	395,000
A73175-Elevator Inspections		5,293	5,258	5,133	10,000	10,000	3,388	6,000	6,000
A73190-Bad Debt Expense		-	2,200	-	-	-	-	-	-
A75020-Real Estate Taxes		50	-	50	-	-	-	-	-
A79911-Ethics Commission		-	-	165	250	250	-	250	250
A79915-Constituent Services		-	89,064	48,432	91,000	91,000	53,616	80,000	80,000
A79920-Transfers Other Funds		12,815,206	48,606,096	37,364,531	15,453,463	15,453,463	15,123,147	18,227,875	18,227,875
A79930-Miscellaneous Contingency		222,361	160,468	96,074	3,151,150	5,556,977	18,816	656,016	914,886
A79940-Miscell Contractual Services		308,819	595,605	602,783	542,743	6,504,821	4,735,336	5,771,793	5,771,793
A79950-All Other Miscellaneous		100,698	-153,062	192,726	13,400	1,050,864	161,863	63,400	63,400
<b>AH7X-Contractuals</b>		<b>40,170,377</b>	<b>77,383,004</b>	<b>70,330,431</b>	<b>56,435,544</b>	<b>76,986,511</b>	<b>48,821,775</b>	<b>61,797,611</b>	<b>62,001,351</b>
A81010-Land Purchased		15,521	23,365	-	-	287,139	-	-	-
A82010-Buildings And Structures		-	-	649,497	-	2,446,203	1,090,623	-	-
A82020-Building Improvements		2,721,641	372,480	133,182	16,200	166,200	32,105	-	-
A83010-Motor Vehicles		1,162,193	1,010,463	1,781,060	1,800,000	3,061,848	2,225,405	2,872,030	2,692,460
A84010-Construction & Maintenance Equipment		-	40,542	-	45,000	45,000	40,413	40,000	40,000
A84020-Radios & Electronic Equipment		1,918	2,931	2,954	-	-	-	-	-
A84030-Computer Equipment		876,635	2,325,166	2,572	112,100	211,268	90,322	2,500	2,500
A84035-PEG Capital		11,767	41,336	450,904	-	581,452	262,767	-	-
A84040-Computer System Software		75,112	578,033	13,348	-	39,958	3,777	-	-
A84060-Furniture And Office Equipment		58,311	77,144	58,204	-	53,200	-	-	-
A84100-Miscellaneous Equipment		-	-	-	146,400	146,400	146,220	-	-
A85040-Replacements		64,072	347,939	208,357	396,359	396,359	396,141	702,637	702,637

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A85070	All Other Capital Outlay	29,826	-	-	-	-	-	-	-
AH8X	Capital Expenditures	5,016,996	4,819,401	3,300,079	2,516,059	7,435,028	4,287,773	3,617,167	3,437,597
<b>Total Expenses</b>		<b>179,089,058</b>	<b>220,884,727</b>	<b>215,286,397</b>	<b>214,238,539</b>	<b>240,590,739</b>	<b>165,819,177</b>	<b>219,771,887</b>	<b>220,616,373</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## Chief County Assessment Office

### DEPARTMENT PURPOSE

The Chief County Assessment Office (CCAO) coordinates all property tax assessment activities for all Lake County real estate parcels. This includes overseeing and supporting the work of local township assessors and supporting the Lake County Board of Review in the assessment appeal process. In addition, this office administers:

- The Board of Review (BOR) acts as an unbiased intermediary between assessors and taxpayers, striving for equitable and fair property assessments through the annual assessment appeal process.
- Geographic Information Services (GIS) supports the CCAO's role as the official property "record keeper," is responsible for parcel annexations and divisions and additionally offers technical GIS support to the County government.
- Tyler Tax & Records Advisory Group new in 2022, led by the CCAO's Office offers technical support and leads program guidance and program management to the County Treasurer, Clerk and Recorder's offices.

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	81,264	80,000	80,000	85,000	5,000	6%
A46X-Charges for Services	869	100	100	100	0	0%
A49X-Transfers	11,877	0	0	0	0	0%
AHM-Miscellaneous	2,000	0	0	3,000	3,000	0%
<b>Total Revenue</b>	<b>96,010</b>	<b>80,100</b>	<b>80,100</b>	<b>88,100</b>	<b>8,000</b>	<b>10%</b>
AH5X-Personnel	2,028,241	2,087,210	2,087,210	1,895,749	(191,461)	-9%
AH6X-Commodities	30,349	53,000	53,000	29,200	(23,800)	-45%
AH74X-Benefits	673,525	727,408	727,407	660,627	(66,781)	-9%
AH7X-Contractuals	493,486	483,673	483,673	699,899	216,226	45%
<b>Total Expenses</b>	<b>3,225,601</b>	<b>3,351,291</b>	<b>3,351,290</b>	<b>3,285,475</b>	<b>(65,816)</b>	<b>-2%</b>

### GOALS

- Overall spending below the 2024 & 2025 budget projection. (Strategic Priority: Superior County Operations and Services)
- Continue Board of Review alternate recruiting and training. (Strategic Priority: Economic Opportunities)
- Continued property address review/improvements in Lake County. (Strategic Priority: Superior County Operations and Services)
- Continued property ownership records clean up. (Strategic Priority: Superior County Operations and Services)

### STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	29	29	29
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Research Coordinator	2
Admin Research Specialist	9

Analytics Coordinator	1
Asst County Assess Offcr	1
Cadastral GIS Tech	3
Chief Appraiser	1
Chief County Assess Officer	1
Exec Asst/PTAB Case Coordinator	1
GIS Analyst	1
Manager GIS	1
Member Board Tax Review	3
Prin GIS Analyst	1
Prin Residential Appraiser	1
PTAB Case Coordinator	1
Sr GIS Analyst	1
Tax System Manager	1
<b>TOTAL</b>	<b>29</b>

## PERFORMANCE INFORMATION

CCAO MEASUREMENT *TY=TAX YEAR	TY2019 ACTUAL	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023 ACTUAL
Number of Taxable Real Estate Parcels	266,283	266,276	266,134	266,490	265,802
Web Traffic – Page Views	500,707	305,181	266,592	208,660	101,700

BOR MEASUREMENT *TY=TAX YEAR	TY2019 ACTUAL	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023 ACTUAL
Board of Review Appeals Filed	25,181	19,841	12,513	7,288	12,083
Net Change in Assessed Value from Board of Review Actions (millions)	(\$589.0)	(\$486.1)	(\$279.1)	(\$197.7)	(\$398.6)
Certificates of Error Processed	2,299	5,446	5,457	4,500	3,753

GIS MEASUREMENT *TY=TAX YEAR	TY2019 ACTUAL	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023 ACTUAL
Internet GIS Website Visits	487,959	1,129,075	741,557	515,633	764,291
Intranet GIS Website Visits	15,966	15,536	19,741	13,466	21,199
Requests for GIS Data or Maps	1,130	1,126	1,749	1,159	1,303
Transactions Processed	23,294	21,357	28,594	18,769	24,415
Total Parcel Maps Updated	965	1,370	714	351	443
Count of Parcels Handled by Year	4,898	33,169	2,852	58,864	13,639

\*General Re-assessment year (4-year cycle)

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M23X-Chief County Assessment Office F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45280	Salary Reimbursement	68,759	77,951	81,264	80,000	80,000	66,241	85,000	85,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>68,759</b>	<b>77,951</b>	<b>81,264</b>	<b>80,000</b>	<b>80,000</b>	<b>66,241</b>	<b>85,000</b>	<b>85,000</b>
A46420	Copy Charges	74	2,886	869	100	100	708	100	100
<b>A46X</b>	<b>Charges for Services</b>	<b>74</b>	<b>2,886</b>	<b>869</b>	<b>100</b>	<b>100</b>	<b>708</b>	<b>100</b>	<b>100</b>
A49920	Transfers From Other Funds	-	-	11,877	-	-	-11,877	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>11,877</b>	<b>-</b>	<b>-</b>	<b>11,877</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	20	-	2,000	-	-	3,500	3,000	3,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>20</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>3,500</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>		<b>68,853</b>	<b>80,837</b>	<b>96,010</b>	<b>80,100</b>	<b>80,100</b>	<b>58,572</b>	<b>88,100</b>	<b>88,100</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M23X-Chief County Assessment Office F101-General Fund

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		1,553,052	1,731,052	1,783,429	1,919,899	1,919,899	1,491,424	1,707,993	1,707,993
A51120-Permanent PT Salaries/Wages		150,316	154,031	159,043	164,811	164,811	127,387	169,756	169,756
A51130-Payroll Accrual Year End		52,871	7,663	2,076	-	-	-62,609	-	-
A51140-Overtime Salaries And Wages		4,855	15,702	21,557	2,500	2,500	20,232	15,000	15,000
A51180-Special Pay		147	716	160	-	-	711	-	-
A51210-Performance Appraisals		5,193	2,263	2,604	-	-	-	-	-
A51220-Vacation payout		13,914	2,232	45,133	-	-	-	-	-
A51230-Sick Payout		9,714	-	13,317	-	-	-	-	-
A51240-Opt Out Premium		3,010	2,440	923	-	-	2,308	3,000	3,000
<b>AH5X-Personnel</b>		<b>1,793,072</b>	<b>1,916,099</b>	<b>2,028,241</b>	<b>2,087,210</b>	<b>2,087,210</b>	<b>1,579,453</b>	<b>1,895,749</b>	<b>1,895,749</b>
A61010-Office Supplies		1,853	970	82	800	800	-	-	-
A61040-Operational Supplies		17,486	34,293	30,267	52,200	52,200	13,527	29,200	29,200
A61080-Food and Provisions		-	-	-	-	-	102	-	-
A61085-Food and Provisions - Employee		34	-	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>19,373</b>	<b>35,264</b>	<b>30,349</b>	<b>53,000</b>	<b>53,000</b>	<b>13,628</b>	<b>29,200</b>	<b>29,200</b>
A74080-H/L/D Employee Benefits		373,762	405,349	424,833	453,357	453,357	349,390	401,998	401,998
A74100-Retirement Benefits/FICA		131,242	141,179	146,532	159,672	159,671	115,719	145,025	145,025
A74110-Retirement Benefits/IMRF		151,551	138,786	102,160	114,379	114,379	81,973	113,604	113,604
<b>AH74X-Benefits</b>		<b>656,554</b>	<b>685,314</b>	<b>673,525</b>	<b>727,408</b>	<b>727,407</b>	<b>547,082</b>	<b>660,627</b>	<b>660,627</b>
A71140-Legal Services		62	201	2,975	-	-	405	580	580
A71220-Computer Services		-	-	1,200	-	-	-	-	-
A71230-Software & Online Services		58,142	50,378	48,072	171,773	171,773	171,671	183,740	183,740
A71440-Stipend		-	-	-	-	-	3,000	-	-
A71450-Mileage Reimbursement		-	1,137	296	950	950	-	750	750
A71470-Employee Relations		312	708	738	435	435	332	435	435
A71500-Trips And Training		6,307	15,331	7,594	14,950	14,950	11,783	16,650	16,650
A71520-Training		740	-	-	-	-	-	-	-
A71730-GIS Data Development		90,000	100,000	90,000	85,000	85,000	93,750	127,300	127,300
A71810-Dues And Subscriptions		11,256	10,199	11,977	11,425	11,425	9,323	11,144	11,144
A71840-Publications & Legal Notices		30,066	52,454	217,737	40,140	40,140	51,212	205,000	205,000
A72260-Office Equip Maintenance And Repairs		335	-	354	-	-	-	-	-
A72520-Record Storage		2,758	3,023	550	1,000	1,000	550	800	800
A72530-Equipment Rental		2,745	3,383	3,314	3,000	3,000	3,597	3,500	3,500
A72820-Postage		-	43	-	-	-	-	-	-
A72970-Per Diem Fees		211,385	150,254	108,680	155,000	155,000	39,285	150,000	150,000
<b>AH7X-Contractuals</b>		<b>414,108</b>	<b>387,111</b>	<b>493,486</b>	<b>483,673</b>	<b>483,673</b>	<b>384,907</b>	<b>699,899</b>	<b>699,899</b>
<b>Total Expenses</b>		<b>2,883,108</b>	<b>3,023,787</b>	<b>3,225,601</b>	<b>3,351,291</b>	<b>3,351,290</b>	<b>2,525,071</b>	<b>3,285,475</b>	<b>3,285,475</b>

LAW AND JUDICIAL COMMITTEE  
**Circuit Court Clerk**

**DEPARTMENT PURPOSE**

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

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	262,357	222,080	222,080	177,150	(44,930)	-20%
A46X-Charges for Services	6,283,714	4,637,550	4,637,550	4,800,610	163,060	4%
A49X-Transfers	65,637	0	0	0	0	0%
AHM-Miscellaneous	38,233	30,970	30,970	19,550	(11,420)	-37%
<b>Total Revenue</b>	<b>6,649,941</b>	<b>4,890,600</b>	<b>4,890,600</b>	<b>4,997,310</b>	<b>106,710</b>	<b>2%</b>
AH5X-Personnel	7,279,812	7,600,945	7,600,945	7,274,483	(326,462)	-4%
AH6X-Commodities	128,333	140,000	140,000	134,000	(6,000)	-4%
AH74X-Benefits	2,619,185	2,854,949	2,854,950	2,712,805	(142,144)	-5%
AH7X-Contractuals	123,729	135,000	135,000	180,670	45,670	34%
<b>Total Expenses</b>	<b>10,151,059</b>	<b>10,730,894</b>	<b>10,730,895</b>	<b>10,301,958</b>	<b>(428,936)</b>	<b>-4%</b>

**GOALS**

- Continue to implement new technology, as well as improve and expand our current systems, to make our services more easily accessible to the public, and to save money and resources.
- Continue the document digitization project with the conversion of microfilm and sheets of microfiche to digital documents with OCR search. This project will better preserve and facilitate the search of older images and we will be able to add them to existing cases in eCourt, where applicable.
- As in previous years, continue to monitor and control expenses with each fund ensuring to remain within budget.
- Continue to evaluate hiring strategies to strengthen recruitment and retention.

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	134	134	134
Part Time	3	3	3

FULL-TIME POSITIONS	COUNT
Assistant IT Manager	1
Asst Director of Finance	1
Asst Supervisor	5
Business Manager	1
Circuit Court Clerk	1
Clerk Program Manager	1
Collections Clerk	1

Communications Training Analyst	1
Court Services Specialist	101
Department Chief	3
Deputy Circuit Clerk	1
Director of Finance	1
IT Manager	1
IT System Analyst	1
Sr IT System Analyst	1
Supervisor Court Clerk	10
Trainer	3
<b>TOTAL</b>	<b>134</b>

## PERFORMANCE INFORMATION

The State of Illinois has re-organized the Circuit Court Clerk case types into the following categories. Performance measures will be reports as per below on a go forward basis.

MEASUREMENT	TY2023 ACTUAL	TY2024 YTD
Civil Cases – New Filings	12,842	7,692
Criminal and Traffic – New Filings	53,534	28,762
Family Cases – New Filings	2,930	1,500
Juvenile Cases – New Filings	429	261
All Other Cases (CL, CC, MX, OP) – New Filings	3,599	1,973

\*FY2024 YTD = 1/1/2024 – 6/30/2024

The previous years statements regarding projections and targets being highly dependent on external entities remain true.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M31X-Clerk of the Circuit Court . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43030	Fines Circuit Clerk	183,453	185,049	142,087	125,270	125,270	53,345	82,000	82,000
A43085	Drug Addiction Services Fine	81	88	15	-	-	-	90	90
A43087	Circuit Clerk Automatic Expungement	54	38	10	-	-	-	60	60
A43120	INTC - Interest County	296,465	134,166	120,245	96,810	96,810	85,945	95,000	95,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>480,053</b>	<b>319,340</b>	<b>262,357</b>	<b>222,080</b>	<b>222,080</b>	<b>139,290</b>	<b>177,150</b>	<b>177,150</b>
A46040	Annual Support Fee's	49,293	44,410	37,550	87,180	87,180	-	-	-
A46050	Docket Fees	61,479	132,958	119,234	124,040	124,040	1,647	-	-
A46060	Appearance Fees	-	209	-	-	-	-	-	-
A46070	Transcripts	245,275	251,751	281,263	214,800	214,800	195,782	282,000	282,000
A46080	Citations	43,205	8,595	11,595	240	240	92,315	145,500	145,500
A46090	Traffic Costs	3,831,523	3,666,477	3,983,064	3,447,580	3,447,580	2,619,188	4,000,000	4,000,000
A46100	Passports	56,840	55,020	62,696	69,800	69,800	34,755	55,000	55,000
A46110	Bond Forfeitures	772,565	517,864	476,244	157,400	157,400	12,033	-	-
A46120	Bond Fees	471,948	537,134	699,371	-	-	241,752	-	-
A46130	Jury Demand	179,324	156,022	166,897	155,040	155,040	123,480	155,000	155,000
A46140	Adoption Fees	2,250	250	-	-	-	-	-	-
A46150	Penalties	35	-	-	-	-	-	-	-
A46155	Specialty Court Fee	1,193	401	445	580	580	153	120	120
A46165	Therapeutic Intensive Monitoring Court Fee	6,618	4,422	7,466	5,240	5,240	2,799	3,600	3,600
A46395	Clerk Admin Fee	268,250	245,595	242,124	194,480	194,480	-	-	-
A46405	Single Drug Test Fee	425	225	-	-	-	275	300	300
A46406	Multiple Drug Test Fee	166	-	-	-	-	500	600	600
A46440	Urine Analysis Test	127,384	119,834	137,446	126,260	126,260	74,544	108,000	108,000
A46455	Domestic Battery Fine - Circuit Clerk	10	12	6	-	-	0	-	-
A46520	DNAC	1,962	716	599	660	660	251	250	250
A46730	Northern Illinois Crime Lab	956	-	764	-	-	-	-	-
A46735	Crime Lab Clerk Fee	760	274	186	180	180	98	140	140
A46780	County Trauma Center	972	298	203	240	240	103	100	100
A46790	Domestic Violence	1,975	-	467	640	640	-	-	-
A46800	Alias Search Fees	18,536	22,381	24,655	26,070	26,070	20,516	28,000	28,000
A46810	Records Search Fees	10,848	10,218	12,954	10,300	10,300	6,360	10,000	10,000
A46820	Expungement Fees	22,563	18,105	17,766	16,820	16,820	9,600	12,000	12,000
A46940	DUI Fund -State Police	357	253	-79	-	-	-	-	-
A46950	DUI Fund - County	44	13	804	-	-	2	-	-
A46977	Prison Review - State	132	-	-4	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>6,173,998</b>	<b>5,793,438</b>	<b>6,283,714</b>	<b>4,637,550</b>	<b>4,637,550</b>	<b>3,436,153</b>	<b>4,800,610</b>	<b>4,800,610</b>
A49920	Transfers From Other Funds	-	-	65,637	-	-	-65,637	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>65,637</b>	<b>-</b>	<b>-</b>	<b>65,637</b>	<b>-</b>	<b>-</b>
A48010	Interest	3,217	2,654	4,624	-	-	-	-	-
A48060	Dependent Children Parents	13	25	-	-	-	-	-	-
A48070	Postage Charges	26,343	23,717	25,023	18,310	18,310	17,835	18,000	18,000
A48080	Surcharge On Fines	3,303	892	590	560	560	257	150	150
A48085	Percentage on TR CV Cases - County	32,682	5,447	3,945	2,380	2,380	1,415	1,200	1,200
A49910	All Other Miscellaneous Revenue	50	25	4,050	9,720	9,720	275	200	200
<b>AHM</b>	<b>Miscellaneous</b>	<b>65,608</b>	<b>32,760</b>	<b>38,233</b>	<b>30,970</b>	<b>30,970</b>	<b>19,782</b>	<b>19,550</b>	<b>19,550</b>
<b>Total Revenue</b>		<b>6,719,660</b>	<b>6,145,537</b>	<b>6,649,941</b>	<b>4,890,600</b>	<b>4,890,600</b>	<b>3,529,588</b>	<b>4,997,310</b>	<b>4,997,310</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M31X-Clerk of the Circuit Court . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		5,609,360	6,537,360	6,859,445	7,301,144	7,301,144	5,460,463	6,858,362	6,858,362
A51120-Permanent PT Salaries/Wages		43,776	41,328	50,020	70,176	70,176	54,819	79,231	79,231
A51130-Payroll Accrual Year End		288,248	-24,393	-9,675	-	-	-254,181	-	-
A51140-Overtime Salaries And Wages		85,290	240,333	273,023	150,000	150,000	103,208	175,000	175,000
A51145-Back Pay/Retro Pay		-	4,478	-	-	-	-	-	-
A51180-Special Pay		3,423	3,728	3,194	3,500	3,500	2,752	3,700	3,700
A51200-Temporary PT Salaries/Wages		-	31,335	35,149	46,125	46,125	28,890	120,510	120,510
A51210-Performance Appraisals		2,196	14,949	-	-	-	-	-	-
A51220-Vacation payout		17,391	20,949	28,364	-	-	22,423	-	-
A51230-Sick Payout		5,845	4,761	10,295	-	-	12,605	-	-
A51240-Opt Out Premium		19,123	19,978	24,172	24,000	24,000	19,442	25,500	25,500
A51310-Cell Phone Allowance		2,214	5,125	5,825	6,000	6,000	7,610	12,180	12,180
<b>AH5X-Personnel</b>		<b>6,076,867</b>	<b>6,899,932</b>	<b>7,279,812</b>	<b>7,600,945</b>	<b>7,600,945</b>	<b>5,458,031</b>	<b>7,274,483</b>	<b>7,274,483</b>
A61010-Office Supplies		-	10,213	12,128	15,000	15,000	7,967	13,000	13,000
A61040-Operational Supplies		-	105,741	115,126	124,000	124,000	32,854	120,000	120,000
A65090-Gasoline		-	976	1,080	1,000	1,000	585	1,000	1,000
A65180-Miscellaneous Commodities		-	100	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>-</b>	<b>117,030</b>	<b>128,333</b>	<b>140,000</b>	<b>140,000</b>	<b>41,406</b>	<b>134,000</b>	<b>134,000</b>
A74060-Health Premiums		9	150	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		1,671,207	1,714,697	1,713,561	1,859,473	1,859,473	1,337,893	1,752,070	1,752,070
A74100-Retirement Benefits/FICA		442,518	508,381	532,252	581,472	581,472	401,924	541,896	541,896
A74110-Retirement Benefits/IMRF		545,933	526,326	373,373	414,004	414,005	284,835	418,839	418,839
<b>AH74X-Benefits</b>		<b>2,659,667</b>	<b>2,749,554</b>	<b>2,619,185</b>	<b>2,854,949</b>	<b>2,854,950</b>	<b>2,024,652</b>	<b>2,712,805</b>	<b>2,712,805</b>
A71230-Software & Online Services		-	593	816	1,400	1,400	736	900	900
A71440-Stipend		-	-	-	-	-	6,500	-	-
A71450-Mileage Reimbursement		-	4,383	4,927	1,550	1,550	2,516	5,000	5,000
A71470-Employee Relations		-	2,581	829	-	-	2,522	1,920	1,920
A71500-Trips And Training		3,968	13,050	18,503	25,000	25,000	6,232	22,250	22,250
A71810-Dues And Subscriptions		2,811	3,124	3,089	3,700	3,700	3,377	3,300	3,300
A71850-Advertising		-	1,424	-	-	-	-	1,000	1,000
A71950-Cellular Phones		-	922	914	800	800	608	920	920
A71970-Courier Services		-	24,905	26,408	28,300	28,300	22,832	28,780	28,780
A72210-Motor Vehicle Maintenance & Repairs		-	115	1,479	2,800	2,800	214	2,500	2,500
A72260-Office Equip Maintenance And Repairs		-	10,719	10,777	21,500	21,500	11,623	15,000	15,000
A72530-Equipment Rental		-	18,559	28,806	30,000	30,000	21,297	35,000	35,000
A72830-Printing Services_72830		-	15,205	21,391	12,400	12,400	4,537	7,000	7,000
A79940-Miscell Contractual Services		-	4,431	5,168	6,950	6,950	3,470	6,500	6,500
A79950-All Other Miscellaneous		-	504	621	600	600	689	50,600	50,600
<b>AH7X-Contractuals</b>		<b>6,779</b>	<b>100,514</b>	<b>123,729</b>	<b>135,000</b>	<b>135,000</b>	<b>87,153</b>	<b>180,670</b>	<b>180,670</b>
<b>Total Expenses</b>		<b>8,743,313</b>	<b>9,867,031</b>	<b>10,151,059</b>	<b>10,730,894</b>	<b>10,730,895</b>	<b>7,611,242</b>	<b>10,301,958</b>	<b>10,301,958</b>

# LAW AND JUDICIAL COMMITTEE

## Circuit Courts

### DEPARTMENT PURPOSE

The Nineteenth Judicial Circuit Court is an independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding, and interpreting the law, and resolving disputes peacefully, fairly, and effectively in Lake County, Illinois. This includes an effectively managed Judiciary and Judicial System that fully utilizes technological advancement and alternative dispute resolution to best serve the public while seeking the highest possible understanding, trust, and confidence.

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	5,397,759	5,519,048	5,681,355	5,875,151	356,103	6%
A46X-Charges for Services	260,441	222,250	222,250	140,800	(81,450)	-37%
A49X-Transfers	75,957	0	0	0	0	0%
AHM-Miscellaneous	2,808	3,500	3,500	8,500	5,000	143%
<b>Total Revenue</b>	<b>5,736,965</b>	<b>5,744,798</b>	<b>5,907,105</b>	<b>6,024,451</b>	<b>279,653</b>	<b>5%</b>
AH5X-Personnel	9,853,662	10,077,866	10,077,866	11,175,889	1,098,023	11%
AH6X-Commodities	68,545	75,000	92,419	50,000	(25,000)	-33%
AH74X-Benefits	3,459,231	3,622,561	3,622,562	3,807,100	184,539	5%
AH7X-Contractuals	979,237	919,630	965,350	1,136,270	216,640	24%
AH8X-Capital Expenditures	0	0	99,168	0	0	0%
<b>Total Expenses</b>	<b>14,360,675</b>	<b>14,695,057</b>	<b>14,857,365</b>	<b>16,169,259</b>	<b>1,474,202</b>	<b>10%</b>

### GOALS

- Continue to assist crime victims and local organizations with awards from the Crime Victim's Services Fund. (Strategic Initiative/Goal: Leadership)
- Psychological Services staff will attend a training on inclusion and equity to aid in better serving clients. (Strategic Initiative/Goal: Leadership, Diversity, and Inclusion)
- Adult Probation: Implementing a DUI track as part of Problem-Solving Courts to reduce the number of DUI cases sentenced to the Illinois Department of Corrections while still preserving community safety through increased client monitoring, treatment interventions and increased judicial involvement.
- Continue to seek additional grant funding where appropriate. (Strategic Initiative/Goal: Fiscal Responsibility, Grants & Specialty Funding)

### STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	150	149	162
Part Time	6	1	1

FULL-TIME POSITIONS	COUNT
Accountant III	1
Administrative Assistant	8
App. Sr. Analyst	1
Assistant Director	5

Assistant Attorney-Court	1
Assistant Probation Officer	5
Attorney Supervisor (GAL)	1
Directors (Judicial Ops, Admin Svcs, Courts, Psych)	5
EBP Manager	1
Executive Assistant	1
Executive Assistant (GAL)	1
Executive Director-Courts	1
Interpreter	2
Interpreter Supervisor	1
IT Service Technician	1
Judicial Assistant	5
Jury Coordinator	1
Lab Clerk	1
Lead App. And Proj. Supervisor	1
Lead HR Generalist-Courts	1
Lead Infrastructure and Support Supervisor	1
Office Manager	2
Principal Assistant Attorney	1
Principal Public Defender (GAL)	2
Principal Probation Officer/Therapist	1
Principal Probation Officer	29
Principal Research Analyst	1
Probation Officer	42
Research Analyst	2
Self-Represented Litigant Coor	1
Senior Investigator (GAL)	2
Sr Assistant Attorney	2
Sr. Probation Officer	14
Staff Psych	1
System Engineer	1
Technical Services Specialist	2
Therapist	3
Unit Manager	11
<b>TOTAL</b>	<b>162</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2020 ACTUAL	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTIONS	FY2025 ESTIMATE
Court Clearance Rates	101%	102%	115%	99%	105%	107%
Interpreter Services – Number of Cases	29,100	19,829	17,439	17,490	18,500	19,500
Juror Satisfaction Rating	93%	93%	87%	91%	93%	93%
Juror Utilization Rate	50%	56%	51%	53%	53%	54%
Adult Pretrial Services Investigations	2,924	3,335	3,656	3,400	4,776	5,445

Adult Pretrial PSA Risk Assessments	2,082	3,093	3,514	3,932	4,486	5,069
Adult Pretrial Services Caseload	843	1,024	1,060	1,575	1,675	1,775
Adult Probation Caseload	5,423	5,384	5,693	5,714	6,057	6,239
Adult Probation Treatment Completed Rate	77%	80%	78%	80%	75%	75%
Adult Public Service Hours Successfully Completed (Annual)	92,420	102,629	89,929	91,878	92,596	93,000

- *Totals for FY2020 and FY2021 were impacted by COVID-19 and reduced operations.*
- *Clearance Rate is the number of cases disposed divided by the number of new cases filed and reinstated.*
- *The Juror Satisfaction Rating represents the percentage of surveyed jurors who agreed with the statement “My overall experience as juror this week was good.”*
- *Juror Utilization Rate is the number of jurors sent to a courtroom divided by the number of jurors that served.*
- *Adult Pretrial Investigations (after 2020) includes the number of offenders appearing in Bond Court that had a PSA Risk Assessment completed plus either a criminal record check, violence assessment and/or personal interview.*
- *Adult PSA Risk Assessment rates an offender’s likelihood to reoffend or to fail to appear at court if released from custody. The PSA also notes if there an elevated risk of a violent crime.*
- *Psychological Services Assessments Completed includes Fitness Evaluations, Psychological Evaluations, and Group Testing.*

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43115	Eviction Mediation Program Filing Fees	-	-	-	-	-	56,944	-	-
<b>A43X</b>	<b>Fines and Forfeitures</b>	-	-	-	-	-	<b>56,944</b>	-	-
A45020	All Other Salary Reimbursement	-	-	55,436	43,750	43,750	19,564	-	-
A45080	Dependent Children	-	-12	-	-	-	-	-	-
A45280	Salary Reimbursement	4,128,269	5,560,902	4,987,101	5,435,298	5,435,298	3,356,984	5,645,770	5,750,151
A45330	Grants - Other	2,346	654	-	-	-	-	-	-
A45340	Other Federal Funds	46,935	62,285	17,100	-	-	-	-	-
A45350	Other State Funds	297,875	1,455,117	338,122	40,000	202,307	230,590	125,000	125,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>4,475,425</b>	<b>7,078,945</b>	<b>5,397,759</b>	<b>5,519,048</b>	<b>5,681,355</b>	<b>3,607,138</b>	<b>5,770,770</b>	<b>5,875,151</b>
A46155	Specialty Court Fee	148,123	197,903	132,239	100,000	100,000	84,041	120,000	120,000
A46157	Drug Court Fee	10,309	4,403	3,318	6,000	6,000	986	1,400	1,400
A46337	Foreclosure Mediation Fees	28,000	110,375	107,125	100,000	100,000	66,250	105,000	-
A46390	Court System Fee	30,819	10,763	6,962	6,000	6,000	3,169	6,000	6,000
A46391	Guardian Ad Litem Fees	-	-	-	-	-	-	4,500	4,500
A46392	Probation - Public Service Conversion Fee	2,605	3,348	4,233	1,750	1,750	693	1,400	1,400
A46440	Urine Analysis Test	1,866	4,571	2,523	2,500	2,500	1,300	2,500	2,500
A46850	All Other Charges For Services	8,825	7,175	4,040	6,000	6,000	2,125	5,000	5,000
<b>A46X</b>	<b>Charges for Services</b>	<b>230,547</b>	<b>338,539</b>	<b>260,441</b>	<b>222,250</b>	<b>222,250</b>	<b>158,564</b>	<b>245,800</b>	<b>140,800</b>
A49920	Transfers From Other Funds	522,500	-	75,957	-	-	-75,957	-	-
<b>A49X</b>	<b>Transfers</b>	<b>522,500</b>	<b>-</b>	<b>75,957</b>	<b>-</b>	<b>-</b>	<b>75,957</b>	<b>-</b>	<b>-</b>
A48095	Reimbursements from Attorneys	450	40	416	500	500	-	500	500
A49910	All Other Miscellaneous Revenue	577	62,834	2,392	3,000	3,000	9,145	8,000	8,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,027</b>	<b>62,874</b>	<b>2,808</b>	<b>3,500</b>	<b>3,500</b>	<b>9,145</b>	<b>8,500</b>	<b>8,500</b>
<b>Total Revenue</b>		<b>5,229,500</b>	<b>7,480,358</b>	<b>5,736,965</b>	<b>5,744,798</b>	<b>5,907,105</b>	<b>3,755,833</b>	<b>6,025,070</b>	<b>6,024,451</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		9,074,859	9,445,915	9,700,897	10,007,609	10,007,609	8,359,246	10,488,414	11,090,832
A51120-Permanent PT Salaries/Wages		123,150	66,102	23,724	20,257	20,257	16,233	22,077	22,077
A51130-Payroll Accrual Year End		310,741	56,310	6,505	-	-	-373,556	-	-
A51140-Overtime Salaries And Wages		4,747	4,035	5,369	3,500	3,500	15,056	8,000	8,000
A51160-Holiday Pay		1,643	2,812	1,182	-	-	686	-	-
A51180-Special Pay		24,974	32,481	24,458	30,000	30,000	16,933	30,500	30,500
A51200-Temporary PT Salaries/Wages		5,966	-	-	-	-	-	-	-
A51210-Performance Appraisals		6,597	3,811	1,094	-	-	15,621	-	-
A51220-Vacation payout		156,249	92,617	52,399	-	-	40,786	-	-
A51230-Sick Payout		50,447	29,405	19,036	-	-	42,643	-	-
A51240-Opt Out Premium		13,077	15,312	18,518	16,500	16,500	19,095	24,000	24,000
A51310-Cell Phone Allowance		456	480	480	-	-	435	480	480
<b>AH5X-Personnel</b>		<b>9,772,905</b>	<b>9,749,280</b>	<b>9,853,662</b>	<b>10,077,866</b>	<b>10,077,866</b>	<b>8,153,179</b>	<b>10,573,471</b>	<b>11,175,889</b>
A61010-Office Supplies		6,356	16,918	11,135	11,500	11,500	7,561	12,500	12,500
A61020-Computer Supplies		-	2,287	2,705	18,000	22,858	2,054	3,000	3,000
A61030-Books Manuals And Periodicals		30,620	9,639	-	2,000	2,000	-	2,000	2,000
A61040-Operational Supplies		32,344	38,775	42,109	43,000	55,561	22,660	32,000	32,000
A65090-Gasoline		-	-	-	500	500	-	500	500
A65180-Miscellaneous Commodities		-	2,030	12,596	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>69,321</b>	<b>69,649</b>	<b>68,545</b>	<b>75,000</b>	<b>92,419</b>	<b>32,276</b>	<b>50,000</b>	<b>50,000</b>
A74060-Health Premiums		185	170	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		2,193,125	2,246,316	2,237,702	2,299,337	2,299,337	1,737,066	2,202,192	2,287,074
A74100-Retirement Benefits/FICA		711,126	708,396	715,586	770,957	770,956	597,313	806,232	851,973
A74110-Retirement Benefits/IMRF		885,400	740,912	505,942	552,267	552,269	427,716	631,608	668,053
<b>AH74X-Benefits</b>		<b>3,789,837</b>	<b>3,695,795</b>	<b>3,459,231</b>	<b>3,622,561</b>	<b>3,622,562</b>	<b>2,762,095</b>	<b>3,640,032</b>	<b>3,807,100</b>
A71115-Judges of Elections		200	-	-	-	-	-	-	-
A71120-Interpreters		73,199	97,485	128,991	115,500	115,500	215,814	175,500	175,000
A71130-Court Reporters		12,970	10,313	21,647	20,000	20,000	18,900	20,000	20,000
A71140-Legal Services		168,575	250,222	209,319	259,630	259,630	136,778	229,630	110,000
A71150-Consultants		8,500	9,350	5,950	-	5,950	1,000	-	-
A71220-Computer Services		47,932	122,935	60,711	61,741	101,511	56,092	62,791	62,791
A71230-Software & Online Services		50,239	40,722	8,000	45,449	45,449	-	45,449	45,449
A71330-Medical Fees		9,322	26,322	20,942	16,615	16,615	19,551	20,000	20,000
A71450-Mileage Reimbursement		117	1,004	963	200	200	924	1,000	1,000
A71470-Employee Relations		2,998	8,479	2,760	6,500	6,500	2,131	6,500	6,500
A71500-Trips And Training		6,129	78,235	54,661	48,000	48,000	29,508	38,000	38,000
A71530-Programs and Services		-	-	-	-	-	-	400,000	400,000
A71810-Dues And Subscriptions		14,329	14,835	17,345	16,492	16,492	19,510	19,000	19,000
A71840-Publications & Legal Notices		5,624	5,263	3,769	6,000	6,000	2,275	6,000	6,000
A71950-Cellular Phones		456	456	266	-	-	-	-	-
A71960-Data/Telecommunications		-	13,580	14,670	16,800	16,800	12,608	19,200	19,200
A72020-Investigative Expense		4,000	-	4,868	2,000	2,000	-	2,000	2,000
A72040-Adult Residential Treatment		279,849	204,426	172,565	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		-	-	-	1,200	1,200	-	200	200

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72260	Office Equip Maintenance And Repairs	-	-	-	2,000	2,000	-	-	-
A72520	Record Storage	6,296	5,536	5,851	6,000	6,000	4,919	6,000	6,000
A72530	Equipment Rental	27,928	24,707	28,869	33,889	33,889	9,685	42,330	42,330
A72820	Postage	195	270	392	300	300	257	300	300
A72830	Printing Services_72830	10,201	8,248	16,739	15,000	15,000	9,059	15,000	15,000
A72910	Jurors Fees	72,060	106,681	111,551	163,814	163,814	101,453	125,000	125,000
A72940	All Other Fees	-	3,330	5,750	-	-	-	-	-
A72960	Witness Fees	-	11,700	11,675	15,000	15,000	5,000	15,000	15,000
A73020	Dependent Children.	21,648	10,443	62,630	60,000	60,000	8,068	-	-
A79940	Miscell Contractual Services	117,527	8,842	6,171	5,000	5,000	3,247	5,000	5,000
A79950	All Other Miscellaneous	14,361	4,973	2,183	2,500	2,500	5,458	2,500	2,500
<b>AH7X-Contractuals</b>		<b>954,653</b>	<b>1,068,356</b>	<b>979,237</b>	<b>919,630</b>	<b>965,350</b>	<b>662,237</b>	<b>1,256,400</b>	<b>1,136,270</b>
A82020	Building Improvements	-	53,652	-	-	-	-	-	-
A84030	Computer Equipment	-	395,979	-	-	99,168	67,477	-	-
A84040	Computer System Software	2,346	454,000	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	57,058	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>2,346</b>	<b>960,689</b>	<b>-</b>	<b>-</b>	<b>99,168</b>	<b>67,477</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>14,589,062</b>	<b>15,543,769</b>	<b>14,360,675</b>	<b>14,695,057</b>	<b>14,857,365</b>	<b>11,677,263</b>	<b>15,519,903</b>	<b>16,169,259</b>

# LAW AND JUDICIAL COMMITTEE

## Coroner

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	18,991	15,000	15,000	16,500	1,500	10%
A49X-Transfers	9,994	0	0	0	0	0%
AHM-Miscellaneous	11,220	0	0	10,000	10,000	0%
<b>Total Revenue</b>	<b>40,205</b>	<b>15,000</b>	<b>15,000</b>	<b>26,500</b>	<b>11,500</b>	<b>77%</b>
AH5X-Personnel	1,368,653	1,397,049	1,397,049	1,296,704	(100,345)	-7%
AH6X-Commodities	57,497	45,000	45,000	55,000	10,000	22%
AH74X-Benefits	343,505	363,076	363,076	337,708	(25,368)	-7%
AH7X-Contractuals	260,513	145,225	145,225	157,725	12,500	9%
<b>Total Expenses</b>	<b>2,030,167</b>	<b>1,950,350</b>	<b>1,950,350</b>	<b>1,847,137</b>	<b>(103,213)</b>	<b>-5%</b>

### GOALS

- Expand the Coroner's Office involvement with survivor support resources, survivor services, and provide public outreach with an emphasis on harm and fatality reduction.
- Successfully obtain reaccreditation through the International Association of Coroner's and Medical Examiners.
- Continue to enhance the affiliation agreement with Rosalind Franklin University for their Pathology Assistant Shadow Program to accommodate first year students and incorporate 4-week blocks for second year students.
- Continue to work in conjunction with Lake County Geographic information System (GIS) Division to expand the Coroner's Office data dashboards to incorporate a landing page and additional data.
- Continue to review purchasing practices to assure the highest level of fiscal responsibility.

### STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	15	15	15
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Clerk	1
Administrative Assistant II	1
Chief Deputy Coroner-Admin	1
Coroner	1
Deputy Coroner	7

Forensic Lab Manager	1
Forensic Pathologist	1
Forensic Technician	1
Sr Deputy Coroner	1
<b>TOTAL</b>	<b>15</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
Deaths Investigated	5,530	5,788	5,746	5,803	5,895
Autopsies Completed	478	495	485	492	499
Cremation Permits Issued	3,546	3,647	3,771	3,884	4,000
Coroner's Cases	669	673	700	714	729
Medical Record Reviews	125	105	147	164	182
*Case Closure Rate within 60 days	80.83%	83.45%	91.71%	+80%	+80%

\* The Lake County Coroner's Office has achieved the set goal of having greater than 80% of all cases that we assume jurisdiction over, investigated, and closed within 60 days. This rate is important to families for closure and so that death certificates are accessible in a timely manner. Additionally, it is important for our residents so that they have a realistic idea of the concerns in their community. Unfortunately, certain cases remain open longer than the 60-day goal dependent on expanded testing or inquest hearings.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M35X-County Coroner\_35X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45280-Salary Reimbursement		-	-	-	-	-	6,500	6,500	6,500
A45333-Grants - State		-	-	3,365	-	-	-	-	-
A45400-Revenue From Other Government Bodies		15,276	10,094	15,626	15,000	15,000	5,705	10,000	10,000
<b>A45X-Intergovernmental</b>		<b>15,276</b>	<b>10,094</b>	<b>18,991</b>	<b>15,000</b>	<b>15,000</b>	<b>12,205</b>	<b>16,500</b>	<b>16,500</b>
A49920-Transfers From Other Funds		237,626	-	9,994	-	-	-9,994	-	-
<b>A49X-Transfers</b>		<b>237,626</b>	<b>-</b>	<b>9,994</b>	<b>-</b>	<b>-</b>	<b>9,994</b>	<b>-</b>	<b>-</b>
A49910-All Other Miscellaneous Revenue		8,929	10,590	11,220	-	-	16,869	10,000	10,000
<b>AHM-Miscellaneous</b>		<b>8,929</b>	<b>10,590</b>	<b>11,220</b>	<b>-</b>	<b>-</b>	<b>16,869</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenue</b>		<b>261,830</b>	<b>20,684</b>	<b>40,205</b>	<b>15,000</b>	<b>15,000</b>	<b>19,080</b>	<b>26,500</b>	<b>26,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M35X-County Coroner\_35X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		1,155,677	1,208,835	1,281,040	1,308,549	1,308,549	1,078,373	1,209,704	1,209,704
A51120-Permanent PT Salaries/Wages		69	-	-	-	-	-	-	-
A51130-Payroll Accrual Year End		49,673	-407	195	-	-	-49,461	-	-
A51140-Overtime Salaries And Wages		19,740	10,128	5,332	5,000	5,000	712	5,000	5,000
A51141-Call Out Wages		66,287	71,344	76,395	77,500	77,500	49,622	77,500	77,500
A51145-Back Pay/Retro Pay		-	33,353	-	-	-	-	-	-
A51160-Holiday Pay		475	-	-	-	-	-	-	-
A51180-Special Pay		1,952	541	153	-	-	289	-	-
A51200-Temporary PT Salaries/Wages		3,040	14,984	-	-	-	-	-	-
A51220-Vacation payout		17,566	2,654	-	-	-	-	-	-
A51230-Sick Payout		11,652	-	-	-	-	-	-	-
A51240-Opt Out Premium		3,044	5,671	5,538	6,000	6,000	3,634	4,500	4,500
<b>AH5X-Personnel</b>		<b>1,329,176</b>	<b>1,347,104</b>	<b>1,368,653</b>	<b>1,397,049</b>	<b>1,397,049</b>	<b>1,083,170</b>	<b>1,296,704</b>	<b>1,296,704</b>
A61010-Office Supplies		-	194	-	-	-	-	-	-
A61040-Operational Supplies		933	30,074	43,753	45,000	45,000	39,449	55,000	55,000
A61060-Clothing And Uniforms		-	460	-	-	-	-	-	-
A64030-Firearms and bulletproof vests		-	1,506	-	-	-	-	-	-
A65020-Laboratory Supplies		27,929	27,750	13,810	-	-	-	-	-
A65090-Gasoline		-	842	-66	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>28,862</b>	<b>60,827</b>	<b>57,497</b>	<b>45,000</b>	<b>45,000</b>	<b>39,449</b>	<b>55,000</b>	<b>55,000</b>
A74080-H/L/D Employee Benefits		196,829	170,030	181,955	179,644	179,644	156,598	174,121	174,121
A74100-Retirement Benefits/FICA		93,726	94,811	96,662	106,874	106,874	79,494	99,198	99,198
A74110-Retirement Benefits/IMRF		110,813	92,356	64,888	76,558	76,558	53,931	64,389	64,389
<b>AH74X-Benefits</b>		<b>401,368</b>	<b>357,197</b>	<b>343,505</b>	<b>363,076</b>	<b>363,076</b>	<b>290,023</b>	<b>337,708</b>	<b>337,708</b>
A71310-Laboratory Fees		-	51,529	118,650	-	-	-	-	-
A71330-Medical Fees		4,340	4,362	-	-	-	-	-	-
A71440-Stipend		-	-	-	-	-	6,500	6,500	6,500
A71470-Employee Relations		-	-	-	225	225	-	225	225
A71500-Trips And Training		175	1,400	-	-	-	-	-	-
A71625-Burial/Cremation Services		10,200	19,954	16,615	-	-	-	-	-
A72890-Body Removal Service		100,547	130,050	125,248	145,000	145,000	90,047	151,000	151,000
<b>AH7X-Contractuals</b>		<b>115,262</b>	<b>207,295</b>	<b>260,513</b>	<b>145,225</b>	<b>145,225</b>	<b>96,547</b>	<b>157,725</b>	<b>157,725</b>
<b>Total Expenses</b>		<b>1,874,668</b>	<b>1,972,423</b>	<b>2,030,167</b>	<b>1,950,350</b>	<b>1,950,350</b>	<b>1,509,189</b>	<b>1,847,137</b>	<b>1,847,137</b>

# County Administrator

## DEPARTMENT PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	1,282,216	1,385,000	1,385,000	1,270,000	(115,000)	-8%
A45X-Intergovernmental	194,909	236,745	236,745	200,000	(36,745)	-16%
A46X-Charges for Services	185,840	0	0	180,000	180,000	0%
A49X-Transfers	10,283	0	0	0	0	0%
AHM-Miscellaneous	9,337	154,643	154,643	16,995	(137,648)	-89%
<b>Total Revenue</b>	<b>1,682,585</b>	<b>1,776,388</b>	<b>1,776,388</b>	<b>1,666,995</b>	<b>(109,393)</b>	<b>-6%</b>
AH5X-Personnel	2,381,076	2,363,711	2,363,710	2,377,759	14,048	1%
AH6X-Commodities	160,407	17,100	17,100	124,400	107,300	627%
AH74X-Benefits	581,928	608,998	608,999	598,711	(10,287)	-2%
AH7X-Contractuals	1,358,622	796,593	801,668	1,561,241	764,648	96%
AH8X-Capital Expenditures	2,954	12,100	12,100	2,500	(9,600)	-79%
<b>Total Expenses</b>	<b>4,484,988</b>	<b>3,798,503</b>	<b>3,803,577</b>	<b>4,664,611</b>	<b>866,108</b>	<b>23%</b>

## GOALS

- Carry out the Opioid Settlement Funds strategic plan.
- Implement a Sustainability strategy, working toward the Net Zero goals established by the County Board in the Strategic Plan.
- Conduct assessments and execution of implementation plans to advance operational excellence and national leadership as indicated in the Strategic Plan.
- Implement a comprehensive Enterprise Resource Planning (ERP) system while fostering a culture of change management that enhances employee engagement and supports continuous County process improvement.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	25	26	26
Part Time	2	2	2

FULL-TIME POSITIONS	COUNT
County Administrator	1
Deputy County Administrator	1
DEI Program Manager/Coordinator	1
Assistant County Administrator	2
Executive Admin Asst-CAO	1
Operations and Program Coordinator	1
Assistant to County Administrator	1

Sustainability Programs Manager	1
Chief Communications Officer (Comm)	1
Deputy Communications Officer (Comm)	1
Digital Media Specialist (Comm)	1
Multi-Media Specialist (Comm)	2
Associate Communication Specialist (Comm)	2
Communications Specialist Supervisor (Comm)	1
Mail Specialist (Comm)	1
Lead Mail Specialist (Comm)	1
Supervisor Central Services (Comm)	1
Support Services Tech (Comm)	1
EMA Manager (EMA)	1
Emergency Management Specialist (EMA)	2
EMA Assistant Manager (EMA)	1
Communications Technician	1
<b>TOTAL</b>	<b>26</b>

## PERFORMANCE INFORMATION

CAO PERFORMANCE MEASURES	FY22	FY23	FY24 ESTIMATE	FY25 GOAL
Committee and Board Meetings	93	133	62	-
Number of Department Head Meetings	7	11	12	-

COMMUNICATIONS PERFORMANCE MEASURES	FY22	FY23	FY24 ESTIMATE	FY25 GOAL
FOIA Requests Processed (CAO/CBO)	84	35	N/A	N/A
Employee Communications	34	74	84	60
Press Releases	32	111	108	125
Board Member Newsletters	483	437	437	437
Board Member Mailings	17	19	10	19

### Social Media

Website Page Views	8,491,732	8,374,850	6,186,032	8,000,000
Facebook followers	21,730	22,243	22,400	23,000
X (formerly Twitter) followers	9,568	9,719	9,800	9,900
Instagram followers	155	1,199	1,400	1,800

### Graphic Design Projects

Booklets/Programs	7	9	9	9
Flyers	N/A	8	5	10
Facilities/Signage	5	8	32	15
Department Requests	150	60	73	75

### LCTV

Original Content	29	31	34	40
Hours Spent filming/producing board and committee meetings	N/A	475	428	400

### Support Services

Health Statements Printed	N/A	256,838	205,381	230,000
Assessment Notices Printed and Mailed	N/A	268,169	269,000	269,000

Total Pieces of Mail Printed and Sent	N/A	588,270	493,344	500,000
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<b>EMERGENCY MANAGEMENT AGENCY PERFORMANCE MEASURES</b>	<b>FY22</b>	<b>FY23</b>	<b>FY24 ESTIMATE</b>	<b>FY25 GOAL</b>
Exercises and Training Events	12	22	35	30
Number of EOP's Reviewed	15	11	12	12
New MOU's formalized with partners	2	1	2	2
Number of EMA Volunteers	34	29	38	40
Total Number of Volunteer Hours	N/A	1,500	1,320	1,600

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A42120	Cable Fees	1,279,632	1,288,437	1,208,981	1,300,000	1,300,000	633,656	1,200,000	1,200,000
A42130	AT&T Support PEG	25,806	30,552	20,048	35,000	35,000	13,932	20,000	20,000
A42140	Comcast PEG Capital	73,300	49,471	53,186	50,000	50,000	26,632	50,000	50,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,378,739</b>	<b>1,368,460</b>	<b>1,282,216</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>674,221</b>	<b>1,270,000</b>	<b>1,270,000</b>
A45332	Grants - County	-	-	-	-	-	144,246	-	-
A45334	Grants - Federal	93,521	224,254	194,909	236,745	236,745	-	200,000	200,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>93,521</b>	<b>224,254</b>	<b>194,909</b>	<b>236,745</b>	<b>236,745</b>	<b>144,246</b>	<b>200,000</b>	<b>200,000</b>
A46425	Printing Services 46425	-	-	185,840	-	-	183,880	180,000	180,000
<b>A46X</b>	<b>Charges for Services</b>	<b>-</b>	<b>-</b>	<b>185,840</b>	<b>-</b>	<b>-</b>	<b>183,880</b>	<b>180,000</b>	<b>180,000</b>
A49920	Transfers From Other Funds	-	-	10,283	-	-	-10,283	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>10,283</b>	<b>-</b>	<b>-</b>	<b>10,283</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals .	-	-	9,039	-	-	5,703	16,995	16,995
A48130	Employee Meal Reimbursement	-	-15	-	-	-	-	-	-
A48145	Clothing Recycling Revenue	-	589	771	-	-	838	-	-
A49910	All Other Miscellaneous Revenue	-	157,144	-473	154,643	154,643	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>-</b>	<b>157,718</b>	<b>9,337</b>	<b>154,643</b>	<b>154,643</b>	<b>6,541</b>	<b>16,995</b>	<b>16,995</b>
<b>Total Revenue</b>		<b>1,472,260</b>	<b>1,750,432</b>	<b>1,682,585</b>	<b>1,776,388</b>	<b>1,776,388</b>	<b>998,605</b>	<b>1,666,995</b>	<b>1,666,995</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		1,538,905	2,022,672	2,298,680	2,313,844	2,313,844	1,944,694	2,306,122	2,306,122
A51120-Permanent PT Salaries/Wages		59,916	32,108	38,517	42,366	42,366	30,702	43,637	43,637
A51130-Payroll Accrual Year End		42,648	17,346	16,566	-	-	-82,880	-	-
A51140-Overtime Salaries And Wages		53	-	79	-	-	-	-	-
A51180-Special Pay		18,288	18,288	19,488	-	-	13,644	19,000	19,000
A51210-Performance Appraisals		-	92	824	-	-	-	-	-
A51220-Vacation payout		29,269	14,872	-	-	-	57,920	-	-
A51230-Sick Payout		14,467	4,610	-	-	-	21,613	-	-
A51240-Opt Out Premium		4,729	5,821	6,923	7,500	7,500	6,634	9,000	9,000
A51310-Cell Phone Allowance		317	-	-	-	-	200	-	-
<b>AH5X-Personnel</b>		<b>1,708,591</b>	<b>2,115,807</b>	<b>2,381,076</b>	<b>2,363,711</b>	<b>2,363,710</b>	<b>1,992,528</b>	<b>2,377,759</b>	<b>2,377,759</b>
A61010-Office Supplies		1,207	4,530	3,217	6,000	6,000	1,300	4,000	4,000
A61020-Computer Supplies		1,678	778	644	1,500	1,500	-	750	750
A61040-Operational Supplies		752	139,954	153,175	6,500	6,500	7,891	116,000	116,000
A61060-Clothing And Uniforms		1,199	561	1,215	300	300	248	750	750
A61080-Food and Provisions		591	284	472	300	300	489	400	400
A61120-Outreach Supplies		-	-	-	-	-	-	200	200
A65060-Sign And Safety Supplies		-	46	-	-	-	-	-	-
A65090-Gasoline		301	2,163	1,685	2,500	2,500	1,270	2,300	2,300
<b>AH6X-Commodities</b>		<b>5,728</b>	<b>148,317</b>	<b>160,407</b>	<b>17,100</b>	<b>17,100</b>	<b>11,199</b>	<b>124,400</b>	<b>124,400</b>
A74080-H/L/D Employee Benefits		180,072	250,591	295,500	303,579	303,579	234,334	281,694	281,694
A74100-Retirement Benefits/FICA		114,343	144,801	166,568	180,824	180,824	145,455	181,898	181,898
A74110-Retirement Benefits/IMRF		146,574	156,881	119,860	124,596	124,596	101,722	135,119	135,119
<b>AH74X-Benefits</b>		<b>440,989</b>	<b>552,273</b>	<b>581,928</b>	<b>608,998</b>	<b>608,999</b>	<b>481,511</b>	<b>598,711</b>	<b>598,711</b>
A71120-Interpreters		2,741	-	3,183	10,000	10,000	-	-	-
A71150-Consultants		13,200	-	14,925	150,000	155,075	-	15,000	80,000
A71230-Software & Online Services		255,524	236,523	176,223	161,140	161,140	194,864	158,413	158,413
A71450-Mileage Reimbursement		155	573	532	500	500	724	1,000	1,000
A71470-Employee Relations		-	5	359	420	420	339	420	420
A71500-Trips And Training		5,429	9,520	18,485	42,700	42,700	17,063	34,040	34,040
A71520-Training		1,900	105	-	-	-	-	-	-
A71530-Programs and Services		28,070	-	-	-	-	-	-	-
A71620-Laundry And Cleaning		-	-	-	-	-	-	75	75
A71810-Dues And Subscriptions		4,663	10,168	6,221	9,650	9,650	5,524	7,515	7,515
A71820-Dues		65	-	199	-	-	-	-	-
A71840-Publications & Legal Notices		1,008	-	-	-	-	-	-	-
A71950-Cellular Phones		4,752	5,556	6,455	5,500	5,500	3,398	5,500	5,500
A71960-Data/Telecommunications		72	-	-	-	-	-	-	-
A71965-Radio Fees		3,696	3,168	263,065	289,530	289,530	288,356	320,200	320,200
A72210-Motor Vehicle Maintenance & Repairs		231	1,342	1,191	1,250	1,250	2,216	1,750	1,750
A72240-Radio Equipment Maintenance & Repair		-	-	25	-	-	172	-	-
A72250-Bldg & Grounds Maintenance & Repairs		-	-	-	-	-	3,165	-	-
A72280-Equipment Maintenance		6,620	72,887	75,780	106,333	106,333	46,339	112,708	112,708
A72510-Building Rentals		33,780	-	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72520-Record Storage		323	273	298	300	300	318	300	300
A72530-Equipment Rental		1,080	1,424	15,443	19,270	19,270	13,947	19,320	19,320
A72820-Postage		-	702,371	776,240	-	-	-	820,000	820,000
A79930-Miscellaneous Contingency		-	-	-	-	-	106	-	-
A79940-Miscell Contractual Services		20,038	-	-	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	-	-	-	100	-	-
<b>AH7X-Contractuals</b>		<b>383,346</b>	<b>1,043,915</b>	<b>1,358,622</b>	<b>796,593</b>	<b>801,668</b>	<b>576,630</b>	<b>1,496,241</b>	<b>1,561,241</b>
A84020-Radios & Electronic Equipment		-	2,931	2,954	-	-	-	-	-
A84030-Computer Equipment		-	-	-	12,100	12,100	-	2,500	2,500
A84035-PEG Capital		-	-	-	-	-	4,075	-	-
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>2,931</b>	<b>2,954</b>	<b>12,100</b>	<b>12,100</b>	<b>4,075</b>	<b>2,500</b>	<b>2,500</b>
<b>Total Expenses</b>		<b>2,538,654</b>	<b>3,863,243</b>	<b>4,484,988</b>	<b>3,798,503</b>	<b>3,803,577</b>	<b>3,065,943</b>	<b>4,599,611</b>	<b>4,664,611</b>

# County Board

## DEPARTMENT PURPOSE

The County Board is the elected legislative body for Lake County government. The County Board sets the overall policy direction for the County through the work of five standing committees, advocates on behalf of the County, and makes appointments to various boards and commissions on the recommendation of the County Board Chair.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	145,113,239	140,792,133	140,792,133	157,805,508	17,013,375	12%
A42X-Licenses & Permits	201,312	215,000	215,000	215,800	800	0%
A43X-Fines and Forfeitures	2,000	0	0	0	0	0%
A45X-Intergovernmental	1,903,614	1,500,000	1,500,000	1,900,000	400,000	27%
A46X-Charges for Services	36,272	4,000	4,000	42,000	38,000	950%
A49X-Transfers	1,335,183	1,617,500	1,617,500	1,443,731	(173,769)	-11%
AHM-Miscellaneous	10,711,457	2,523,500	2,523,500	3,231,370	707,870	28%
<b>Total Revenue</b>	<b>159,303,075</b>	<b>146,652,133</b>	<b>146,652,133</b>	<b>164,638,409</b>	<b>17,986,276</b>	<b>12%</b>
AH5X-Personnel	1,074,055	1,111,165	1,111,165	1,086,548	(24,617)	-2%
AH6X-Commodities	13,488	25,415	25,415	16,500	(8,915)	-35%
AH74X-Benefits	423,500	487,702	487,702	458,136	(29,566)	-6%
AH7X-Contractuals	428,213	502,650	502,650	503,845	1,195	0%
<b>Total Expenses</b>	<b>1,939,256</b>	<b>2,126,932</b>	<b>2,126,932</b>	<b>2,065,029</b>	<b>(61,903)</b>	<b>-3%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	22	22	22
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
County Board Member	18
County Board Chair	1
Office Manager, County Board Office	1
Executive Assistant	2
<b>TOTAL</b>	<b>22</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M10X-County Board\_10X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	82,758,774	75,983,380	74,894,950	72,963,133	72,963,133	66,443,246	88,565,508	86,565,508
A41110	Prior Year Property Taxes	-	-	85,699	-	-	14,414	-	-
A41120	TIF Districts Property Taxes	129,674	124,824	252,106	250,000	250,000	14,418	-	-
A41160	1% County Sales Tax	4,676,018	5,687,987	5,037,970	5,800,000	5,800,000	3,034,383	5,800,000	6,000,000
A41170	1/4% Supplemental Sales Tax	30,383,794	34,068,985	34,857,012	35,400,000	35,400,000	19,104,883	34,000,000	35,700,000
A41180	Use Sales Tax	3,269,840	3,346,633	3,253,094	3,500,000	3,500,000	1,779,703	3,300,000	3,550,000
A41190	Hotel-Motel Tax	29,449	28,186	43,367	40,000	40,000	31,550	40,000	40,000
A41192	Casino Tax	-	-	169,925	216,000	216,000	175,934	260,000	260,000
A41195	Video Gaming	50	25	-	-	-	-	255,000	255,000
A41197	County Cannabis Sales Tax	1,515,178	2,291,383	2,776,350	2,500,000	2,500,000	1,813,991	2,800,000	2,800,000
A41210	State Income Tax	10,853,902	13,466,940	13,200,166	13,000,000	13,000,000	10,839,349	13,500,000	14,000,000
A41220	Pers Property Replace Tax	6,188,564	12,521,643	10,417,450	7,000,000	7,000,000	4,929,082	8,000,000	8,500,000
A41225	Cannabis Use Tax	113,991	135,174	125,150	123,000	123,000	90,692	135,000	135,000
<b>A41X</b>	<b>Taxes</b>	<b>139,919,232</b>	<b>147,655,160</b>	<b>145,113,239</b>	<b>140,792,133</b>	<b>140,792,133</b>	<b>108,271,644</b>	<b>156,655,508</b>	<b>157,805,508</b>
A42010	Liquor Licenses	196,432	204,380	191,262	205,000	205,000	208,637	205,000	205,000
A42020	Amusement Devices	10,525	10,100	9,550	10,000	10,000	9,950	9,800	9,800
A42091	Liquor License Hearing Fee	-	1,763	500	-	-	3,250	1,000	1,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>206,957</b>	<b>216,243</b>	<b>201,312</b>	<b>215,000</b>	<b>215,000</b>	<b>221,837</b>	<b>215,800</b>	<b>215,800</b>
A43000	Fines	-	-	2,000	-	-	1,530	-	-
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>1,530</b>	<b>-</b>	<b>-</b>
A45010	Host Fees	1,439,298	2,047,125	1,903,614	1,500,000	1,500,000	1,268,460	1,900,000	1,900,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,439,298</b>	<b>2,047,125</b>	<b>1,903,614</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,268,460</b>	<b>1,900,000</b>	<b>1,900,000</b>
A46010	Fees	2,675	4,850	36,272	4,000	4,000	42,250	42,000	42,000
<b>A46X</b>	<b>Charges for Services</b>	<b>2,675</b>	<b>4,850</b>	<b>36,272</b>	<b>4,000</b>	<b>4,000</b>	<b>42,250</b>	<b>42,000</b>	<b>42,000</b>
A49920	Transfers From Other Funds	1,955,500	2,077,187	1,335,183	1,617,500	1,617,500	-3,541	1,333,731	1,443,731
<b>A49X</b>	<b>Transfers</b>	<b>1,955,500</b>	<b>2,077,187</b>	<b>1,335,183</b>	<b>1,617,500</b>	<b>1,617,500</b>	<b>3,541</b>	<b>1,333,731</b>	<b>1,443,731</b>
A44010	Farm Rentals	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000
A48010	Interest	5,207	13,137	2,172	-	-	-	-	-
A48020	Indirect Cost Allocation	4,394,212	5,420,796	2,443,696	1,900,000	1,900,000	2,086,131	1,885,370	1,885,370
A48030	Off Track Betting Fees	118,427	7,705	-	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	414,010	140,685	338,992	200,000	200,000	267,780	260,000	300,000
A48330	Vending Machines Commissions	27,551	14,879	14,139	7,500	7,500	15,645	20,000	20,000
A49910	All Other Miscellaneous Revenue	393,351	330,852	7,911,457	415,000	415,000	2,188,483	415,000	1,025,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>5,352,757</b>	<b>5,929,054</b>	<b>10,711,457</b>	<b>2,523,500</b>	<b>2,523,500</b>	<b>4,559,039</b>	<b>2,581,370</b>	<b>3,231,370</b>
<b>Total Revenue</b>		<b>148,876,420</b>	<b>157,929,619</b>	<b>159,303,075</b>	<b>146,652,133</b>	<b>146,652,133</b>	<b>114,361,219</b>	<b>162,728,409</b>	<b>164,638,409</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M10X-County Board\_10X F101-General Fund

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		1,073,885	1,115,426	1,062,376	1,106,665	1,106,665	863,445	1,076,548	1,076,548
A51130-Payroll Accrual Year End		29,615	7,733	-52	-	-	-37,296	-	-
A51140-Overtime Salaries And Wages		-	-	32	-	-	-	-	-
A51160-Holiday Pay		262	-	-	-	-	-	-	-
A51180-Special Pay		7,027	7,027	7,027	-	-	5,412	7,000	7,000
A51220-Vacation payout		3,487	-	-	-	-	-	-	-
A51240-Opt Out Premium		8,434	7,892	4,673	4,500	4,500	2,538	7,500	3,000
A51310-Cell Phone Allowance		90	120	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>1,122,801</b>	<b>1,138,198</b>	<b>1,074,055</b>	<b>1,111,165</b>	<b>1,111,165</b>	<b>834,099</b>	<b>1,091,048</b>	<b>1,086,548</b>
A61010-Office Supplies		5,543	3,684	2,730	8,915	8,915	1,050	3,500	3,500
A61040-Operational Supplies		141	-	-	4,000	4,000	165	2,000	2,000
A61080-Food and Provisions		97	1,598	4,619	4,000	4,000	2,058	4,000	4,000
A61085-Food and Provisions - Employee		-	-	20	-	-	-	-	-
A61090-Printing and Photographic Supplies		1,134	744	2,307	4,500	4,500	-	3,000	3,000
A61120-Outreach Supplies		-	77	3,812	4,000	4,000	1,285	4,000	4,000
<b>AH6X-Commodities</b>		<b>6,915</b>	<b>6,103</b>	<b>13,488</b>	<b>25,415</b>	<b>25,415</b>	<b>4,558</b>	<b>16,500</b>	<b>16,500</b>
A74080-H/L/D Employee Benefits		360,826	364,476	338,632	341,806	341,806	285,067	362,285	362,285
A74100-Retirement Benefits/FICA		79,743	79,858	75,301	85,004	85,004	58,097	83,465	83,465
A74110-Retirement Benefits/IMRF		13,846	12,386	9,567	60,892	60,892	7,925	12,386	12,386
<b>AH74X-Benefits</b>		<b>454,415</b>	<b>456,720</b>	<b>423,500</b>	<b>487,702</b>	<b>487,702</b>	<b>351,088</b>	<b>458,136</b>	<b>458,136</b>
A71110-Auditing And Accounting		185,500	273,286	235,660	220,000	220,000	216,470	240,800	240,800
A71115-Judges of Elections		210	-	-	-	-	-	-	-
A71130-Court Reporters		3,974	4,921	2,153	1,500	1,500	3,172	2,500	2,500
A71140-Legal Services		24,360	15,879	-	-	-	-	-	-
A71145-Parliamentarian		-	-	20,593	14,400	14,400	15,866	15,000	15,000
A71150-Consultants		-	2,250	116	-	-	-	-	-
A71230-Software & Online Services		29,283	27,669	28,405	18,250	18,250	21,800	29,640	29,640
A71250-Document Imaging		-	5,280	3,441	9,000	9,000	5,142	4,000	4,000
A71255-Document Destruction		-	-	185	1,500	1,500	-	200	200
A71450-Mileage Reimbursement		746	9,035	12,102	11,000	11,000	8,982	13,000	13,000
A71470-Employee Relations		-	5	67	45	45	45	45	45
A71500-Trips And Training		10,211	-	40,775	64,125	64,125	27,035	50,000	50,000
A71810-Dues And Subscriptions		46,927	47,016	18,532	50,000	50,000	47,221	48,250	48,250
A71840-Publications & Legal Notices		1,021	119	466	1,000	1,000	247	300	300
A71950-Cellular Phones		14,830	15,206	14,019	17,040	17,040	11,938	16,540	16,540
A71960-Data/Telecommunications		140	298	1,464	1,680	1,680	881	1,400	1,400
A71970-Courier Services		-	-	62	100	100	-	100	100
A72520-Record Storage		59	50	118	60	60	69	120	120
A72530-Equipment Rental		1,480	1,873	1,459	1,700	1,700	1,131	1,700	1,700
A72830-Printing Services_72830		57,986	-	-	-	-	-	-	-
A79911-Ethics Commission		-	-	165	250	250	-	250	250
A79915-Constituent Services		-	89,064	48,432	91,000	91,000	53,616	80,000	80,000
A79940-Miscell Contractual Services		190	-	-	-	-	-	-	-
A79950-All Other Miscellaneous		185	-	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M10X-County Board\_10X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
AH7X-Contractuals		377,103	491,949	428,213	502,650	502,650	413,615	503,845	503,845
<b>Total Expenses</b>		<b>1,961,234</b>	<b>2,092,970</b>	<b>1,939,256</b>	<b>2,126,932</b>	<b>2,126,932</b>	<b>1,603,361</b>	<b>2,069,529</b>	<b>2,065,029</b>

# County Clerk

## DEPARTMENT PURPOSE

The County Clerk's Office manages the County elections process and administers all elections; serves as the official repository of County vital records, including business names, solicitor registrations, birth, marriage, civil union, and death records; receives budgets, levies ordinances, calculates tax extensions; and serves as the Clerk of the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	1,768,777	280,000	280,000	250,000	(30,000)	-11%
A42X-Licenses & Permits	99,895	100,100	100,100	100,100	0	0%
A45X-Intergovernmental	324,605	404,000	1,005,374	100,000	(304,000)	-75%
A46X-Charges for Services	4,807,187	4,315,325	4,315,325	3,713,275	(602,050)	-14%
A49X-Transfers	16,567	0	0	0	0	0%
AHM-Miscellaneous	1,798	0	0	0	0	0%
<b>Total Revenue</b>	<b>7,018,830</b>	<b>5,099,425</b>	<b>5,700,799</b>	<b>4,163,375</b>	<b>(936,050)</b>	<b>-18%</b>
AH5X-Personnel	2,418,479	2,700,659	2,700,658	2,596,989	(103,670)	-4%
AH6X-Commodities	272,620	311,450	410,183	315,945	4,495	1%
AH74X-Benefits	817,904	889,808	889,807	878,772	(11,036)	-1%
AH7X-Contractuals	1,119,568	1,987,785	2,740,585	1,522,275	(465,510)	-23%
<b>Total Expenses</b>	<b>4,628,571</b>	<b>5,889,703</b>	<b>6,741,233</b>	<b>5,313,981</b>	<b>(575,722)</b>	<b>-10%</b>

## GOALS

- Implementation, training and GO LIVE for Integrated Land and Vital Records management system (GOVos) in Quarter 2. As part of this implementation, we have 1.4 million + images and, those stored on microfilm, digitized. The Records Management system will increase accessibility to the public, increase efficiencies and improve cross-training of staff.
- Explore potential options with Facilities and Finance to secure permanent warehouse space that ensures sufficient capacity for election operations while optimizing and reducing costs.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	40	40	42
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Administrative Assistant	10
App Systems Analyst	1
Chief Deputy of Civic Engagement & External Affairs	1
County Clerk	1
Deputy Recorder	1
Design Automation Specialist	1
Elections Clerk	7

Elections Communication Specialist	1
Elections Supervisor	1
Election Warehouse Coord	1
Executive Assistant	1
IT Supervisor	1
Site Logistics Analyst	1
Storeroom Coordinator	1
Tax Administrator	1
Tax Specialist	2
Trainer	1
Translation Supervisor	1
Vital Records Coordinator	1
Vital Records Supervisor	1
Voter Registration Supervisor	1
Voter Services Specialist	4
Web Developer-Programmer	1
<b>Total</b>	<b>42</b>

## PERFORMANCE INFORMATION

PERFORMANCE MEASURE	FY22	FY23	FY24 YTD	FY24 ESTIMATE	FY25 GOAL
Number of documents recorded	97,398	61,259	33,939	58,181	60,000
# of Recording Days	247	251	145	249	248
Average number of documents recorded per day	394	244	234	234	242
Average number of documents recorded per FTE	10,822	6,807	7,273	7,273	7,500

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M21X-County Clerk\_21X F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41150-Tax Sale/Redemption P I & Cost			-	-	1,768,777	280,000	280,000	204,226	200,000	250,000
<b>A41X-Taxes</b>			<b>-</b>	<b>-</b>	<b>1,768,777</b>	<b>280,000</b>	<b>280,000</b>	<b>204,226</b>	<b>200,000</b>	<b>250,000</b>
A42030-Marriage Licenses			87,013	99,135	99,655	100,000	100,000	84,099	100,000	100,000
A42035-Civil Union Licenses			150	300	240	100	100	330	100	100
<b>A42X-Licenses &amp; Permits</b>			<b>87,163</b>	<b>99,435</b>	<b>99,895</b>	<b>100,100</b>	<b>100,100</b>	<b>84,429</b>	<b>100,100</b>	<b>100,100</b>
A45020-All Other Salary Reimbursement			-	-	34,920	104,000	104,000	265,462	100,000	100,000
A45333-Grants - State			0	-	-	-	601,374	-	-	-
A45350-Other State Funds			307,895	383,509	289,685	300,000	300,000	45,500	-	-
<b>A45X-Intergovernmental</b>			<b>307,895</b>	<b>383,509</b>	<b>324,605</b>	<b>404,000</b>	<b>1,005,374</b>	<b>310,962</b>	<b>100,000</b>	<b>100,000</b>
A46010-Fees			5,766,054	6,048,683	4,012,668	4,000,000	4,000,000	3,630,653	3,000,000	3,250,000
A46170-Marriage Certificates			50,647	53,632	51,370	60,000	60,000	43,765	60,000	60,000
A46171-Marriage Certificates Additional Copy			12,636	13,722	13,579	14,000	14,000	11,229	14,000	14,000
A46175-Civil Union Certificates			328	120	232	320	320	104	320	320
A46176-Civil Union Certificates Additional Copy			12	24	30	50	50	28	50	50
A46180-Redemption Fees			-	-	480,645	-	-	180,810	150,000	150,000
A46190-Registrations by mail			20,550	12,040	-	-	-	-	-	-
A46191-Notary Registrations over the counter			2,498	1,795	13	-	-	-	-	-
A46195-Assumed Business Name Registrations			3,169	2,275	2,013	2,100	2,100	1,415	2,100	2,100
A46196-Assumed Business Name Withdrawals			78	51	-40	65	65	14	65	65
A46200-Death Certificates			12,005	14,296	14,064	14,000	14,000	12,096	14,000	14,000
A46201-Death Certificates additional copy			7,330	8,028	8,060	8,000	8,000	7,452	8,000	8,000
A46202-Death Certificates genealogy copy			317	248	228	200	200	178	200	200
A46210-Birth Certificates			100,147	106,968	100,664	102,000	102,000	78,478	102,000	102,000
A46211-Birth Certificates additional copy			15,050	16,512	15,872	16,500	16,500	12,454	16,500	16,500
A46213-Birth Cards additional Copy			-	-	70	-	-	-	-	-
A46220-Certifications			879	631	326	640	640	245	640	640
A46221-Certificates of Authority			574	254	-	300	300	-	-	-
A46230-Copies Of County Clerk Records			3,163	179	123	150	150	118	150	150
A46240-Miscellaneous County Clerk Fees			3,058	6,144	5,365	5,000	5,000	5,354	5,000	5,000
A46430-Tax Sale Revenue			9,709	-	6,398	10,000	10,000	1,428	8,000	8,000
A46860-Tax Sale Certificate Assignmnt			5,413	230	1,340	1,000	1,000	640	1,000	1,000
A46870-Tax Deeds \$5			245	235	255	250	250	135	250	250
A46880-Tax Sale Notices			24,096	28,755	29,174	30,000	30,000	32,196	30,000	30,000
A46890-Tax Sale Certif Cancel			27	9	9	-	-	9	-	-
A46900-Economic Interest Filing			285	990	3,665	750	750	2,045	1,000	1,000
A46910-Clerk Over-Payments			343	-158	32	-	-	-79	-	-
A46930-GIS Fees			127,486	95,067	61,031	50,000	50,000	44,712	50,000	50,000
<b>A46X-Charges for Services</b>			<b>6,165,413</b>	<b>6,410,730</b>	<b>4,807,187</b>	<b>4,315,325</b>	<b>4,315,325</b>	<b>4,065,478</b>	<b>3,463,275</b>	<b>3,713,275</b>
A49920-Transfers From Other Funds			-	-	16,567	-	-	-16,567	-	-
<b>A49X-Transfers</b>			<b>-</b>	<b>-</b>	<b>16,567</b>	<b>-</b>	<b>-</b>	<b>16,567</b>	<b>-</b>	<b>-</b>
A48010-Interest			303	-	-	-	-	-	-	-
A49910-All Other Miscellaneous Revenue			2,102	5,398	1,798	-	-	1,650	-	-
<b>AHM-Miscellaneous</b>			<b>2,405</b>	<b>5,398</b>	<b>1,798</b>	<b>-</b>	<b>-</b>	<b>1,650</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>			<b>6,562,876</b>	<b>6,899,072</b>	<b>7,018,830</b>	<b>5,099,425</b>	<b>5,700,799</b>	<b>4,650,177</b>	<b>3,863,375</b>	<b>4,163,375</b>

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

**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M21X-County Clerk\_21X F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110		Regular Salaries And Wages	2,051,692	2,239,019	2,246,510	2,491,281	2,491,280	1,998,774	2,457,861	2,457,861
A51120		Permanent PT Salaries/Wages	13,021	0	0	0	0	0	0	0
A51130		Payroll Accrual Year End	65,910	23,255	-4,359	-	-	-84,806	-	-
A51140		Overtime Salaries And Wages	33,170	87,456	31,808	-	-	15,280	10,000	10,000
A51160		Holiday Pay	1,790	-	2,611	-	-	-	-	-
A51190		Judges Of Election	14,451	145,113	81,488	160,000	160,000	109,014	90,000	90,000
A51200		Temporary PT Salaries/Wages	30,750	59,474	15,860	41,878	41,878	2,025	30,128	30,128
A51220		Vacation payout	14,531	8,415	26,247	-	-	-	-	-
A51230		Sick Payout	16,700	9,097	12,948	-	-	-	-	-
A51240		Opt Out Premium	4,512	4,500	5,365	7,500	7,500	6,288	9,000	9,000
<b>AH5X-Personnel</b>			<b>2,246,527</b>	<b>2,576,329</b>	<b>2,418,479</b>	<b>2,700,659</b>	<b>2,700,658</b>	<b>2,046,575</b>	<b>2,596,989</b>	<b>2,596,989</b>
A61010		Office Supplies	4,059	3,047	5,207	4,500	4,500	3,789	4,500	4,500
A61020		Computer Supplies	4,169	476	-	-	-	-	-	-
A61040		Operational Supplies	46,183	54,082	55,693	54,000	152,733	46,804	38,945	38,945
A61050		Election Supplies	154,432	320,695	209,185	251,200	251,200	210,972	270,000	270,000
A61060		Clothing And Uniforms	136	-	-	-	-	-	-	-
A65090		Gasoline	440	1,028	820	750	750	1,230	1,500	1,500
A65120		Automobile Repairs and Maintenance	57	100	1,715	1,000	1,000	544	1,000	1,000
A65180		Miscellaneous Commodities	-	12,242	-	-	-	-	-	-
<b>AH6X-Commodities</b>			<b>209,476</b>	<b>391,670</b>	<b>272,620</b>	<b>311,450</b>	<b>410,183</b>	<b>263,340</b>	<b>315,945</b>	<b>315,945</b>
A74080		H/L/D Employee Benefits	462,780	486,451	509,970	537,507	537,507	430,838	532,049	532,049
A74100		Retirement Benefits/FICA	186,459	179,600	187,534	206,600	206,599	143,107	198,785	198,785
A74110		Retirement Benefits/IMRF	199,672	180,968	120,400	145,701	145,701	104,968	147,938	147,938
<b>AH74X-Benefits</b>			<b>848,911</b>	<b>847,019</b>	<b>817,904</b>	<b>889,808</b>	<b>889,807</b>	<b>678,912</b>	<b>878,772</b>	<b>878,772</b>
A71115		Judges of Elections	250,148	393,596	242,999	650,000	650,000	226,006	400,000	400,000
A71140		Legal Services	197	-	-	-	-	-	-	-
A71230		Software & Online Services	3,509	12,726	47,457	9,150	413,450	131,994	55,000	55,000
A71450		Mileage Reimbursement	2,750	2,946	2,101	6,075	6,075	3,251	5,000	5,000
A71470		Employee Relations	-	351	575	810	810	888	825	825
A71500		Trips And Training	12,884	1,402	6,645	10,000	10,000	10,589	10,000	10,000
A71520		Training	155	-	-	-	-	-	-	-
A71810		Dues And Subscriptions	2,823	2,820	3,559	3,000	3,000	2,412	3,000	3,000
A71840		Publications & Legal Notices	58,513	111,892	40,999	75,000	75,000	23,531	50,000	50,000
A71940		Telephone	-	42	-	-	-	-	-	-
A71950		Cellular Phones	873	466	524	450	450	381	450	450
A71960		Data/Telecommunications	39,164	46,073	27,434	36,000	36,000	12,443	36,000	36,000
A71970		Courier Services	2,112	2,424	2,079	-	-	2,195	2,100	2,100
A71975		Translocation	-	-	-	102,000	102,000	47,110	75,000	75,000
A72050		Title Searches	16,000	22,460	11,720	15,000	15,000	6,730	15,000	15,000
A72280		Equipment Maintenance	306,127	364,076	387,305	380,000	380,000	521,754	525,000	525,000
A72510		Building Rentals	4,502	4,309	1,173	25,000	25,000	6,341	15,000	15,000
A72520		Record Storage	22,694	21,113	24,893	21,800	21,800	39,408	30,000	30,000
A72530		Equipment Rental	3,888	4,567	3,182	4,100	4,100	4,764	4,100	4,100
A72560		All Other Rentals	19,221	23,847	27,421	7,400	7,400	3,724	3,700	3,700
A72815		Bank Service Charges	12,104	14,377	20,043	20,000	20,000	2,719	20,000	20,000
A72820		Postage	29,886	451,478	170,747	350,000	698,500	533,350	100,000	100,000
A72830		Printing Services_72830	25,750	-	28,838	200,000	200,000	244,826	100,000	100,000

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

**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M21X-County Clerk\_21X F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72950-		Registrars Fees	12,129	11,624	12,174	12,000	12,000	11,721	12,100	12,100
A75020-		Real Estate Taxes	50	-	50	-	-	-	-	-
A79940-		Miscell Contractual Services	32,831	166,824	47,975	60,000	60,000	43,459	60,000	60,000
A79950-		All Other Miscellaneous	23,865	1,282	9,677	-	-	329	-	-
<b>AH7X-Contractuals</b>			<b>882,175</b>	<b>1,662,551</b>	<b>1,119,568</b>	<b>1,987,785</b>	<b>2,740,585</b>	<b>1,879,923</b>	<b>1,522,275</b>	<b>1,522,275</b>
A83010-		Motor Vehicles	140,480	-	-	-	-	-	-	-
A84020-		Radios & Electronic Equipment	1,918	-	-	-	-	-	-	-
A84030-		Computer Equipment	151,507	72,810	-	-	-	-	-	-
A84040-		Computer System Software	37,451	-	-	-	-	-	-	-
A84060-		Furniture And Office Equipment	49,232	-	-	-	-	-	-	-
A85070-		All Other Capital Outlay	29,826	-	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>			<b>410,414</b>	<b>72,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>			<b>4,209,605</b>	<b>5,221,839</b>	<b>4,628,571</b>	<b>5,889,703</b>	<b>6,741,233</b>	<b>4,868,750</b>	<b>5,313,981</b>	<b>5,313,981</b>

# Enterprise Information Technology

## DEPARTMENT PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	8,441	8,441	8,441	0	(8,441)	-100%
A49X-Transfers	19,779	0	0	0	0	0%
AHM-Miscellaneous	0	8,063	8,063	0	(8,063)	-100%
<b>Total Revenue</b>	<b>28,220</b>	<b>16,504</b>	<b>16,504</b>	<b>0</b>	<b>(16,504)</b>	<b>-100%</b>
AH5X-Personnel	3,906,984	3,956,595	3,956,595	4,431,287	474,692	12%
AH6X-Commodities	14,555	25,760	25,760	25,000	(760)	-3%
AH74X-Benefits	1,214,373	1,277,677	1,277,677	1,471,608	193,931	15%
AH7X-Contractuals	9,184,202	12,680,781	12,683,781	12,608,280	(72,501)	-1%
AH8X-Capital Expenditures	(463)	0	0	0	0	0%
<b>Total Expenses</b>	<b>14,319,651</b>	<b>17,940,813</b>	<b>17,943,813</b>	<b>18,536,175</b>	<b>595,362</b>	<b>3%</b>

## GOALS

- Security: Maintain data integrity, privacy and confidentiality and prevent unauthorized intrusions.
- Excellence: Continuous improvement and efficiencies of the services that we deliver for County departments and agencies.
- Consolidation: Align and consolidate applications, systems, services and staff to reduce costs and improve service delivery.
- Value: Modernize and deliver applications and solutions that add business value.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	54	53	52
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
App Programmer Analyst	1
Applications Portfolio Manager	1
Assistant Applications Portfolio Manager	1
Assoc Network Administrator	1
Assoc Systems Administrator	2
Bus Systm Account Analyst	1
Business Analyst	3
Chief IT Officer	1

Chief Tech Officer	1
Data Engineer	1
Deputy Chief IT Officer	1
EAM IS Coordinator	1
Executive Asst	1
Information Security Officer	1
Infrastructure Manager	1
IT Business Consultant	1
IT Project Mgr	3
IT Svc Tech	5
Lead IT Support Analyst	1
Lead IT Svc Tech	1
Lead Network Sys Engineer	3
M365 Platform Engineer	1
Management Analyst	1
Network Administrator	1
Network Security Administrator	1
Security Analyst	1
Security Engineer	1
Senior ERP Analyst	2
Service Delivery Manager	1
Sr App Sys Analyst Programmer	1
Sr Applications Support Specialist	1
System Engineer	1
System Security Administrator	1
Systems Admin	3
Systems Analyst	2
Technical Writer	1
Technology Solutions Portfolio Manager	1
<b>TOTAL</b>	<b>52</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED
Helpdesk tickets closed	10,097	9,482	10,000
Network devices supported and maintained	866	914	1,063
Endpoints supported and maintained	3,711	3,611	3,555
Servers supported and maintained	396	385	352
Databases supported and maintained	1,300	1,300	293
Active Microsoft accounts	3,700	3,500	3,300
Computers refreshed	263	119	330

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M13X-Information and Technology F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46340	Radio Monthly Contracts	-	16,882	8,441	8,441	8,441	8,441	-	-
A46480	Open Tax File	540	-	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>540</b>	<b>16,882</b>	<b>8,441</b>	<b>8,441</b>	<b>8,441</b>	<b>8,441</b>	-	-
A49920	Transfers From Other Funds	-	-	19,779	-	-	-19,779	-	-
<b>A49X</b>	<b>Transfers</b>	-	-	<b>19,779</b>	-	-	<b>19,779</b>	-	-
A44020	Tower Rentals	7,848	8,084	-	8,063	8,063	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>7,848</b>	<b>8,084</b>	-	<b>8,063</b>	<b>8,063</b>	-	-	-
<b>Total Revenue</b>		<b>8,388</b>	<b>24,965</b>	<b>28,220</b>	<b>16,504</b>	<b>16,504</b>	<b>11,338</b>	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M13X-Information and Technology F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		3,568,416	3,232,766	3,832,742	3,934,495	3,934,495	3,515,133	4,411,087	4,411,087
A51130-Payroll Accrual Year End		104,419	1,384	41,852	-	-	-148,751	-	-
A51140-Overtime Salaries And Wages		668	2,923	51	3,600	3,600	74	1,200	1,200
A51180-Special Pay		15,577	13,717	16,295	15,500	15,500	12,160	16,000	16,000
A51210-Performance Appraisals		12,417	12,060	6,890	-	-	7,183	-	-
A51220-Vacation payout		46,115	96,100	5,866	-	-	41,324	-	-
A51230-Sick Payout		23,778	71,001	-	-	-	22,995	-	-
A51240-Opt Out Premium		4,673	4,800	3,288	3,000	3,000	2,423	3,000	3,000
A51310-Cell Phone Allowance		70	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>3,776,133</b>	<b>3,434,752</b>	<b>3,906,984</b>	<b>3,956,595</b>	<b>3,956,595</b>	<b>3,452,541</b>	<b>4,431,287</b>	<b>4,431,287</b>
A61010-Office Supplies		928	1,394	2,013	4,000	4,000	360	3,620	3,620
A61020-Computer Supplies		2,733	3,731	3,864	5,000	5,000	981	4,620	4,620
A61040-Operational Supplies		43,724	18,951	8,678	16,760	16,760	13,016	16,760	16,760
<b>AH6X-Commodities</b>		<b>47,386</b>	<b>24,075</b>	<b>14,555</b>	<b>25,760</b>	<b>25,760</b>	<b>14,357</b>	<b>25,000</b>	<b>25,000</b>
A74060-Health Premiums		-	170	3	-	-	-	-	-
A74080-H/L/D Employee Benefits		713,688	621,239	733,107	758,176	758,176	676,435	874,391	874,391
A74100-Retirement Benefits/FICA		273,885	249,790	284,178	302,680	302,680	252,697	339,108	339,108
A74110-Retirement Benefits/IMRF		336,126	260,437	197,085	216,821	216,821	178,666	258,109	258,109
<b>AH74X-Benefits</b>		<b>1,323,699</b>	<b>1,131,636</b>	<b>1,214,373</b>	<b>1,277,677</b>	<b>1,277,677</b>	<b>1,107,798</b>	<b>1,471,608</b>	<b>1,471,608</b>
A71125-Staff Augmentation		256,670	734,958	1,484,636	1,737,500	1,737,500	750,098	1,651,500	1,651,500
A71150-Consultants		142,947	332,385	384,801	350,000	353,000	137,573	285,000	285,000
A71230-Software & Online Services		5,535,297	5,926,645	6,094,484	8,993,786	8,993,786	7,036,790	9,396,685	9,396,685
A71450-Mileage Reimbursement		1,052	312	479	1,000	1,000	191	1,000	1,000
A71470-Employee Relations		93	687	639	795	795	770	795	795
A71500-Trips And Training		-	48,202	86,488	108,000	108,000	56,017	108,000	108,000
A71810-Dues And Subscriptions		49,420	43,300	45,715	140,000	140,000	149,191	160,000	160,000
A71950-Cellular Phones		1,593	1,875	1,082	5,000	5,000	977	-	-
A71960-Data/Telecommunications		1,005,092	1,023,005	1,019,751	1,320,000	1,320,000	729,836	980,000	980,000
A72280-Equipment Maintenance		111,243	98,705	18,603	12,500	12,500	-	13,100	13,100
A72520-Record Storage		114	104	114	200	200	76	200	200
A72530-Equipment Rental		1,017	1,889	1,397	2,000	2,000	666	2,000	2,000
A79940-Miscell Contractual Services		6,777	45,871	46,013	10,000	10,000	20,331	10,000	10,000
<b>AH7X-Contractuals</b>		<b>7,111,314</b>	<b>8,257,939</b>	<b>9,184,202</b>	<b>12,680,781</b>	<b>12,683,781</b>	<b>8,882,515</b>	<b>12,608,280</b>	<b>12,608,280</b>
A84030-Computer Equipment		161,319	1,854,415	-463	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>161,319</b>	<b>1,854,415</b>	<b>-463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>12,419,850</b>	<b>14,702,817</b>	<b>14,319,651</b>	<b>17,940,813</b>	<b>17,943,813</b>	<b>13,457,211</b>	<b>18,536,175</b>	<b>18,536,175</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## Facilities and Construction

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	10,586	0	0	0	0	0%
A46X-Charges for Services	25,125	20,000	20,000	27,500	7,500	38%
A49X-Transfers	26,719	0	0	0	0	0%
AHM-Miscellaneous	1,204	0	0	0	0	0%
<b>Total Revenue</b>	<b>63,634</b>	<b>20,000</b>	<b>20,000</b>	<b>27,500</b>	<b>7,500</b>	<b>38%</b>
AH5X-Personnel	3,501,935	3,502,885	3,502,885	3,535,379	32,494	1%
AH6X-Commodities	356,702	466,200	466,200	600,200	134,000	29%
AH74X-Benefits	1,431,293	1,449,435	1,449,436	1,586,404	136,969	9%
AH7X-Contractuals	5,518,350	5,713,160	5,803,252	6,316,160	603,000	11%
AH8X-Capital Expenditures	649,497	45,000	2,491,203	40,000	(5,000)	-11%
<b>Total Expenses</b>	<b>11,457,778</b>	<b>11,176,680</b>	<b>13,712,975</b>	<b>12,078,143</b>	<b>901,463</b>	<b>8%</b>

### GOALS

- Complete the ROC Facility and bring the technically advanced building to fully mission capable.
- Continue to improve internal procedures and policies to become more effective and efficient at supporting the Lake County Departments and Agencies.
- Revise Facilities CIP in accordance with County's Strategic Goals and the Facilities Strategic Plan.
- Continue to be the facilities construction and maintenance provider of choice for Lake County.
- Establish protocols and integrate FCS products and services into other departments to centralize facilities maintenance, management, and construction.

### STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	61	62	63
Part Time	2	2	2

FULL-TIME POSITIONS	COUNT
Asst Mgr Enviro Svcs	1
Const Project Mgr	1
Construction Electrical Engineering Tech	1
Construction Project Manager	2
Custodian	22

Director of Capital Improvements Division	1
Director of Facilities	1
Director of Operations Division	1
Electronics Technician	2
Energy Program Manager	1
Engineer I	7
Engineering Branch Manager	1
Facilities Planner	1
Lead Custodian	1
Lead Engineer	1
Maint/Custodian I	2
Maintenance Branch Manager	1
Maintenance II	8
Maintenance III	5
Maintenance Leader	2
Mgr Facilities	1
<b>TOTAL</b>	<b>63</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
Construction Expensed Amount (\$M)	\$2.97	\$2.91	\$10.86	\$27.00	N/A
Facilities Assessment Expensed Amount (\$M)	\$8.79	\$6.39	\$3.49	\$4.00	N/A
Energy Cost (\$M)					
Electricity	\$1.36	\$1.17	\$2.06	\$1.70	N/A
Natural Gas	\$0.30	\$0.39	\$0.49	\$0.44	N/A
Water	\$0.29	\$0.31	\$0.35	\$0.33	N/A
Energy Consumption					
Electricity (MWh)	12,289.9	14,802.1	N/A	N/A	N/A
Natural Gas (million Btu)	519.1	702.0	N/A	N/A	N/A
Water (million gal)	34.4	35.1	N/A	N/A	N/A

# of Deficiency Comments on Annual Comprehensive Financial Report (ACFR) (Audit)	0	0	1	N/A	N/A
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\*Procurements include formal invitations to bid, request for proposal, request for quotes, statement of interest, request for information, joint purchasing agreements, and departmental agreements.

\*\*Based on Property Tax Fund and includes salary only.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45334	Grants - Federal	-	-	10,586	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	-	-	-	2,000,000	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	-	<b>10,586</b>	-	-	<b>2,000,000</b>	-	-
A46015	Parking garage fees	18,233	18,954	25,125	20,000	20,000	26,567	27,500	27,500
<b>A46X</b>	<b>Charges for Services</b>	<b>18,233</b>	<b>18,954</b>	<b>25,125</b>	<b>20,000</b>	<b>20,000</b>	<b>26,567</b>	<b>27,500</b>	<b>27,500</b>
A49920	Transfers From Other Funds	-	-	26,719	-	-	-26,719	-	-
<b>A49X</b>	<b>Transfers</b>	-	-	<b>26,719</b>	-	-	<b>26,719</b>	-	-
A49910	All Other Miscellaneous Revenue	-	180	1,204	-	-	500	-	-
<b>AHM</b>	<b>Miscellaneous</b>	-	<b>180</b>	<b>1,204</b>	-	-	<b>500</b>	-	-
<b>Total Revenue</b>		<b>18,233</b>	<b>19,134</b>	<b>63,634</b>	<b>20,000</b>	<b>20,000</b>	<b>2,000,348</b>	<b>27,500</b>	<b>27,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		2,966,147	2,991,706	3,312,796	3,365,295	3,365,295	2,646,430	3,308,194	3,403,931
A51120-Permanent PT Salaries/Wages		34,825	27,774	44,408	44,670	44,670	28,913	35,028	35,028
A51130-Payroll Accrual Year End		102,004	16,321	6,302	-	-	-124,627	-	-
A51140-Overtime Salaries And Wages		43,654	76,296	85,917	80,000	80,000	57,717	80,000	80,000
A51160-Holiday Pay		1,207	1,997	7,981	4,500	4,500	4,321	6,500	6,500
A51180-Special Pay		4,818	4,818	28,818	5,000	5,000	3,711	5,000	5,000
A51220-Vacation payout		23,840	8,865	11,773	-	-	15,457	-	-
A51230-Sick Payout		20,319	8,593	-	-	-	11,165	-	-
A51240-Opt Out Premium		3,356	1,921	2,019	1,500	1,500	1,788	3,000	3,000
A51310-Cell Phone Allowance		1,952	1,920	1,920	1,920	1,920	1,600	1,920	1,920
<b>AH5X-Personnel</b>		<b>3,202,122</b>	<b>3,140,211</b>	<b>3,501,935</b>	<b>3,502,885</b>	<b>3,502,885</b>	<b>2,646,476</b>	<b>3,439,642</b>	<b>3,535,379</b>
A61010-Office Supplies		197	900	1,080	1,000	1,000	347	1,000	1,000
A61020-Computer Supplies		106	387	265	200	200	-	200	200
A61030-Books Manuals And Periodicals		-	-	295	-	-	-	-	-
A61040-Operational Supplies		57,196	90,868	-	-	-	21,000	-	2,500
A61060-Clothing And Uniforms		17,711	16,646	16,881	23,000	23,000	15,734	23,000	23,000
A61110-Tool Allowance		8,197	6,642	7,042	9,000	9,000	6,813	9,000	9,000
A63010-Building, Grounds Maintenance Supplies		266,200	302,086	219,628	300,000	300,000	124,144	370,000	370,000
A63040-Housekeeping Supplies		1,349	-	96,404	120,000	120,000	88,976	170,000	170,000
A65090-Gasoline		7,522	6,551	7,449	9,000	9,000	4,387	14,000	14,000
A65100-Diesel Fuel		1,945	54	6,407	2,000	2,000	2,137	5,500	5,500
A65130-Small Tools		1,466	1,964	1,252	2,000	2,000	647	5,000	5,000
<b>AH6X-Commodities</b>		<b>361,889</b>	<b>426,098</b>	<b>356,702</b>	<b>466,200</b>	<b>466,200</b>	<b>264,185</b>	<b>597,700</b>	<b>600,200</b>
A74080-H/L/D Employee Benefits		992,288	933,610	992,536	989,507	989,507	793,714	1,094,489	1,113,956
A74100-Retirement Benefits/FICA		235,405	230,319	259,059	267,971	267,971	195,723	263,133	270,456
A74110-Retirement Benefits/IMRF		289,765	240,044	179,698	191,958	191,958	138,204	196,200	201,992
<b>AH74X-Benefits</b>		<b>1,517,457</b>	<b>1,403,972</b>	<b>1,431,293</b>	<b>1,449,435</b>	<b>1,449,436</b>	<b>1,127,640</b>	<b>1,553,822</b>	<b>1,586,404</b>
A71150-Consultants		3,887	-	-	4,000	4,000	-	4,000	4,000
A71230-Software & Online Services		61,813	53,466	23,870	110,000	110,000	68,823	70,000	70,000
A71450-Mileage Reimbursement		269	1,626	1,124	800	800	1,112	1,200	1,200
A71470-Employee Relations		-	743	431	960	960	795	960	960
A71500-Trips And Training		5,245	3,454	16,888	19,000	19,000	9,937	19,000	19,000
A71520-Training .		300	-	-	-	-	-	-	-
A71610-Pest Control		14,899	8,721	17,792	15,000	15,000	24,470	21,500	21,500
A71630-Garbage Disposal		66,280	70,825	54,977	77,000	77,000	51,174	79,500	79,500
A71650-Security Services		297,959	26,345	32,601	30,000	30,000	25,068	30,000	30,000
A71670-Contracted Custodial Service .		197,640	202,864	200,247	237,000	237,000	130,173	237,000	237,000
A71810-Dues And Subscriptions		922	419	907	2,200	2,200	239	2,200	2,200
A71910-Gas For Heating		302,134	389,096	488,742	681,000	681,000	302,878	490,000	490,000
A71920-Electricity		1,358,603	1,166,024	1,975,680	1,550,000	1,550,000	1,248,930	1,650,000	1,650,000
A71930-Water And Sewer Charges		297,432	309,777	355,654	300,000	300,000	189,206	335,000	335,000
A71935-Stormwater Fees		4,584	27,503	27,503	28,000	28,000	19,746	29,000	29,000
A71940-Telephone		5,839	4,908	5,414	6,000	6,000	3,172	6,000	6,000
A71950-Cellular Phones		5,569	5,814	5,025	6,200	6,200	3,822	7,200	7,200

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71960-	Data/Telecommunications	91,274	117,877	138,319	100,000	100,000	158,278	100,000	100,000
A71965-	Radio Fees	5,352	5,352	4,622	5,500	5,500	2,922	5,500	5,500
A71970-	Courier Services	224	169	265	500	500	-	500	500
A72210-	Motor Vehicle Maintenance & Repairs	6,579	8,858	11,356	7,500	7,500	3,182	14,000	14,000
A72220-	Elevator Maintenance & Repairs	336,436	337,584	356,387	418,000	418,000	343,720	418,000	418,000
A72250-	Bldg & Grounds Maintenance & Repairs	1,134,263	878,689	928,381	1,200,000	1,200,000	944,965	1,730,000	1,730,000
A72255-	Major Building Repairs	77,757	175,852	389,676	300,000	390,092	293,069	300,000	300,000
A72280-	Equipment Maintenance	408	6,293	-	5,000	5,000	7,119	7,500	7,500
A72510-	Building Rentals	264,083	296,611	297,565	310,000	310,000	244,394	322,400	322,400
A72530-	Equipment Rental	2,190	4,660	3,530	5,000	5,000	1,464	4,000	4,000
A72560-	All Other Rentals	53,499	45,513	23,310	32,000	32,000	13,829	35,000	35,000
A72820-	Postage	-	-	539	-	-	-	-	-
A72840-	Temporary Employment Services	-	8,403	-	1,000	1,000	-	-	-
A72935-	Permits and Licenses Expense	1,375	675	675	1,500	1,500	1,575	1,700	1,700
A73170-	Testing and Inspections Services	143,790	147,937	156,871	260,000	260,000	293,318	395,000	395,000
A73175-	Elevator Inspections	531	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>4,741,133</b>	<b>4,306,056</b>	<b>5,518,350</b>	<b>5,713,160</b>	<b>5,803,252</b>	<b>4,387,380</b>	<b>6,316,160</b>	<b>6,316,160</b>
A82010-	Buildings And Structures	-	-	649,497	-	2,446,203	1,090,623	-	-
A84010-	Construction & Maintenance Equipment	-	40,542	-	45,000	45,000	40,413	40,000	40,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>40,542</b>	<b>649,497</b>	<b>45,000</b>	<b>2,491,203</b>	<b>1,131,037</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Expenses</b>		<b>9,822,602</b>	<b>9,316,880</b>	<b>11,457,778</b>	<b>11,176,680</b>	<b>13,712,975</b>	<b>9,556,717</b>	<b>11,947,324</b>	<b>12,078,143</b>

# Finance

## DEPARTMENT PURPOSE

The Finance Department has the responsibility for county-wide accounting and financial reporting, accounts payable, accounts receivable, budgeting, grant compliance and reporting, purchasing, debt management, fixed assets, and financial planning. The department also provides financial services for several other departments through its Centralized Financial Services (CFS) division. The Department’s vision is to live and advocate fiscal responsibility; ensure compliance; empower decision-making with reliable and relevant data; provide high-quality customer service; and encourage, grow, and challenge Finance employees. In FY2024, the Finance Department’s expense budget increased to include four personnel to reflect the centralization of the financial staff from the Public Works Department.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	7,161	382,098	382,098	382,098	0	0%
<b>Total Revenue</b>	<b>7,161</b>	<b>382,098</b>	<b>382,098</b>	<b>382,098</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	1,700,078	1,986,328	1,811,258	1,845,483	(140,845)	-7%
AH6X-Commodities	1,010	7,080	7,080	3,600	(3,480)	-49%
AH74X-Benefits	490,931	594,904	594,904	611,680	16,776	3%
AH7X-Contractuals	136,637	71,515	246,585	75,015	3,500	5%
<b>Total Expenses</b>	<b>2,328,656</b>	<b>2,659,827</b>	<b>2,659,827</b>	<b>2,535,778</b>	<b>(124,049)</b>	<b>-5%</b>

## GOALS

- Conduct monthly financial training/education and offer on-demand training resources for departments related to accounts payable, accounts receivable, budgeting, purchasing, grants, accounting, and audit. (Strategic Priority: Superior County Operations and Services).
- Develop a Sustainable Purchasing Policy to promote environmental stewardship by establishing a County procurement program to purchase products and services that have a reduced negative effect on human health and the environment. (Strategic Priority: Superior County Operations and Services).
- Continue to track and report diversity-vendor spending diverse (vendor or subcontractor is a minority-, women-, veteran-, or small business owned) and create opportunities for diversity-vendor spend. (Strategic Priority: Economic Opportunity).
- Continue to enhance operational excellence with finance centralization and Central Financial Services’ delivery of administrative services, which will allow other departments to focus on increasing operational efficiencies to better serve the residents of Lake County. (Strategic Priority: Superior County Operations and Services).
- Serve as a key strategic department in the implementation of the County’s new Enterprise Resource Planning (ERP) solution, driving alignment between financial operations and the County’s goals. The goal is to increase operational efficiency, ensure compliance, and support long-term fiscal planning, ultimately enabling the Finance Department to deliver greater value to the County. (Strategic Priority: Superior County Operations and Services).

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	20	24	24
Part Time	-	1	-

FULL-TIME POSITIONS	COUNT
Accountant II	1

Accountant III	4
Accounting Specialist	2
Accounts Payable Specialist	2
Budget Manager	1
Budget/Operations Analyst	2
Centralized Financial Services Specialist	2
Centralized Financial Services Supervisor	1
Chief Financial Officer	1
Contract Administrator	1
Controller	1
Finance Operations Manager	1
Finance Specialist	1
Purchasing Agent	1
Purchasing Officer	3
<b>TOTAL</b>	<b>24</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY24 PROJECTION	FY25 GOAL
Total # of Purchase Orders Processed by Purchasing Division	1,480	1,484	1,451	1,500	1,500
Total # of Procurements by Purchasing Division*	87	105	80	100	100
# of New Vendors Registered to Do Business with Lake County	675	479	769	650	650
# of Outreach Events to Do Business with Lake County	N/A	1	6	1	2
Total # of Contract Modifications Issued	N/A	N/A	64	60	60
Checks and electronic payments issued (#)	32,040	32,400	33,716	35,000	40,000
Checks and electronic payments initiated (\$)	\$270,946,095	\$234,842,999	\$395,822,729	\$299,567,170	\$300,000,000
% of payments processed via electronic payment	46%	56%	42%	48%	50%
Annual Procurement Card Spend (P-Card) (\$)	\$6,409,318	\$7,112,286	6,511,282	\$6,500,000	\$6,700,000
# of County-wide E-Learning Sessions	N/A	4	9	4	5
Total # CFS Departments Served	13	12	15	16	17
Total # of Invoices Process by CFS	5,236	5,481	8,137	9,000	9,500
Total \$ of Invoices Processed by CFS	\$121,592,402	\$101,760,977	\$137,571,664	\$145,000,000	\$155,000,000
Percentage of Property Tax Operating Costs to Total Budget	59.54%	57.81%	59.48%	58.62%	N/A
Ratio of Personnel Costs to Total Budget**	51.69%	50.34%	49.20%	30.82%	N/A
County-wide Current Ratio (Ability to pay current obligations; > 1 optimal)	6.5	6	5.6	N/A	N/A

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M12X-Finance Department . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920-	Transfers From Other Funds	-	-	7,161	382,098	382,098	-7,161	382,098	382,098
A49999-	Over Short	1,393	-	-	-	-	-	-	-
<b>A49X-</b>	<b>Transfers</b>	<b>1,393</b>	<b>-</b>	<b>7,161</b>	<b>382,098</b>	<b>382,098</b>	<b>7,161</b>	<b>382,098</b>	<b>382,098</b>
A49910-	All Other Miscellaneous Revenue	197,070	2	-	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>197,070</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>195,677</b>	<b>2</b>	<b>7,161</b>	<b>382,098</b>	<b>382,098</b>	<b>7,161</b>	<b>382,098</b>	<b>382,098</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M12X-Finance Department . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		1,487,163	1,597,756	1,683,200	1,947,204	1,772,134	1,433,796	1,840,983	1,840,983
A51120-Permanent PT Salaries/Wages		-	-	-	33,124	33,124	-	-	-
A51130-Payroll Accrual Year End		47,293	12,631	2,532	-	-	-56,136	-	-
A51140-Overtime Salaries And Wages		294	194	-	-	-	54	-	-
A51180-Special Pay		-	-	1,200	-	-	181	-	-
A51220-Vacation payout		23,229	8,370	8,166	-	-	5,102	-	-
A51230-Sick Payout		30,638	-	-	-	-	5,949	-	-
A51240-Opt Out Premium		3,189	5,261	4,500	6,000	6,000	3,404	4,500	4,500
A51310-Cell Phone Allowance		456	480	480	-	-	200	-	-
<b>AH5X-Personnel</b>		<b>1,592,262</b>	<b>1,624,693</b>	<b>1,700,078</b>	<b>1,986,328</b>	<b>1,811,258</b>	<b>1,392,550</b>	<b>1,845,483</b>	<b>1,845,483</b>
A61010-Office Supplies		5,134	3,930	428	2,500	2,500	1,086	1,500	1,500
A61040-Operational Supplies		94,882	705	582	4,580	4,580	856	2,100	2,100
A65090-Gasoline		617	-	-	-	-	-	-	-
A65180-Miscellaneous Commodities		-	-	-	-	-	52	-	-
<b>AH6X-Commodities</b>		<b>100,633</b>	<b>4,635</b>	<b>1,010</b>	<b>7,080</b>	<b>7,080</b>	<b>1,994</b>	<b>3,600</b>	<b>3,600</b>
A74060-Health Premiums		109	39	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		287,178	272,536	280,587	334,099	334,099	259,648	360,103	360,103
A74100-Retirement Benefits/FICA		113,414	115,706	121,972	151,954	151,954	100,775	141,179	141,179
A74110-Retirement Benefits/IMRF		144,365	123,472	88,372	108,851	108,851	72,567	110,398	110,398
<b>AH74X-Benefits</b>		<b>545,065</b>	<b>511,753</b>	<b>490,931</b>	<b>594,904</b>	<b>594,904</b>	<b>432,990</b>	<b>611,680</b>	<b>611,680</b>
A71110-Auditing And Accounting		-	500	-	-	-	-	-	-
A71150-Consultants		89,642	61,167	73,556	15,000	190,070	130,018	27,385	27,385
A71230-Software & Online Services		20,871	24,940	35,990	30,000	30,000	10,689	20,000	20,000
A71450-Mileage Reimbursement		60	62	26	100	100	-	200	200
A71470-Employee Relations		52	5	296	315	315	188	330	330
A71490-Employment Ads-Help Wanted		-	500	-	-	-	-	-	-
A71500-Trips And Training		2,806	11,828	11,913	10,500	10,500	4,148	12,000	12,000
A71527-Certification/Accreditation Fees		725	1,875	1,875	2,000	2,000	1,150	2,000	2,000
A71810-Dues And Subscriptions		6,669	6,979	6,777	7,500	7,500	7,052	7,000	7,000
A71840-Publications & Legal Notices		741	1,336	960	1,000	1,000	678	1,000	1,000
A71910-Gas For Heating		370	-	-	-	-	-	-	-
A71960-Data/Telecommunications		-	-	173	-	-	-	-	-
A71970-Courier Services		60	-	47	100	100	34	100	100
A72210-Motor Vehicle Maintenance & Repairs		660	-	-	-	-	-	-	-
A72280-Equipment Maintenance		62,407	-	-	-	-	-	-	-
A72520-Record Storage		1,769	1,269	1,429	1,300	1,300	1,038	1,500	1,500
A72530-Equipment Rental		1,256	2,837	3,540	3,700	3,700	2,761	3,500	3,500
A72815-Bank Service Charges		-	-	-	-	-	25	-	-
A72820-Postage		765,969	-	55	-	-	-	-	-
A72830-Printing Services_72830		568	-	-	-	-	-	-	-
A72840-Temporary Employment Services		22,006	7,643	-	-	-	-	-	-
A79940-Miscell Contractual Services		3,309	400	-	-	-	118	-	-
A79950-All Other Miscellaneous		-	-	-	-	-	30	-	-
<b>AH7X-Contractuals</b>		<b>979,939</b>	<b>121,340</b>	<b>136,637</b>	<b>71,515</b>	<b>246,585</b>	<b>157,929</b>	<b>75,015</b>	<b>75,015</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M12X-Finance Department . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
<b>Total Expenses</b>		3,217,899	2,262,420	2,328,656	2,659,827	2,659,827	1,985,464	2,535,778	2,535,778

# General Operating Expense

## DEPARTMENT PURPOSE

This budget includes revenues and expenses that are not specific to a single County department. These include transfers for debt service, payments to outside agencies, certain consulting and legislative support activities, the contingency fund, and capital outlays for General Fund departments.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	1,000	0	0	0	0	0%
A49X-Transfers	14,496,612	17,353,013	17,353,014	18,228,262	875,249	5%
AHM-Miscellaneous	75,934	0	0	70,000	70,000	0%
<b>Total Revenue</b>	<b>14,573,545</b>	<b>17,353,013</b>	<b>17,353,014</b>	<b>18,298,262</b>	<b>945,249</b>	<b>5%</b>
AH5X-Personnel	49,324	2,689,600	2,964,806	4,674,096	1,984,496	74%
AH6X-Commodities	0	875,619	1,285,819	281,150	(594,469)	-68%
AH74X-Benefits	10,014	801,110	893,124	815,555	14,445	2%
AH7X-Contractuals	39,841,892	22,070,642	33,889,016	20,811,566	(1,259,076)	-6%
AH8X-Capital Expenditures	2,418,336	2,238,000	4,081,301	2,692,460	454,460	20%
<b>Total Expenses</b>	<b>42,319,566</b>	<b>28,674,971</b>	<b>43,114,065</b>	<b>29,274,827</b>	<b>599,856</b>	<b>2%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45360	Program Income - Loans	14,856	-	1,000	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>14,856</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	17,812,999	16,753,606	14,496,612	17,353,013	17,353,014	12,286,830	18,138,654	18,228,262
<b>A49X</b>	<b>Transfers</b>	<b>17,812,999</b>	<b>16,753,606</b>	<b>14,496,612</b>	<b>17,353,013</b>	<b>17,353,014</b>	<b>12,286,830</b>	<b>18,138,654</b>	<b>18,228,262</b>
A49910	All Other Miscellaneous Revenue	351,815	101,488	75,934	-	-	74,349	70,000	70,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>351,815</b>	<b>101,488</b>	<b>75,934</b>	<b>-</b>	<b>-</b>	<b>74,349</b>	<b>70,000</b>	<b>70,000</b>
<b>Total Revenue</b>		<b>18,179,670</b>	<b>16,855,094</b>	<b>14,573,545</b>	<b>17,353,013</b>	<b>17,353,014</b>	<b>12,361,179</b>	<b>18,208,654</b>	<b>18,298,262</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	41,135	2,689,600	2,964,806	197,541	4,349,096	4,674,096
A51130-Payroll Accrual Year End		-	-	7,368	-	-	-7,368	-	-
A51180-Special Pay		-	-	706	-	-	3,490	-	-
A51220-Vacation payout		-	-	-	-	-	7,948	-	-
A51240-Opt Out Premium		-	-	115	-	-	288	-	-
A51310-Cell Phone Allowance		-	-	-	-	-	75	-	-
<b>AH5X-Personnel</b>		<b>-</b>	<b>-</b>	<b>49,324</b>	<b>2,689,600</b>	<b>2,964,806</b>	<b>201,975</b>	<b>4,349,096</b>	<b>4,674,096</b>
A61020-Computer Supplies		-	-	-	-	10,200	2,448	-	-
A61040-Operational Supplies		-	-	-	115,000	115,000	71,868	-	-
A61080-Food and Provisions		-	-	-	300,000	700,000	-	-	-
A65070-Automotive Parts		-	-	-	25,000	25,000	-	-	-
A65090-Gasoline		-	-	-	85,619	85,619	-	-	-
A65180-Miscellaneous Commodities		2,858	-	-	350,000	350,000	-	281,150	281,150
<b>AH6X-Commodities</b>		<b>2,858</b>	<b>-</b>	<b>-</b>	<b>875,619</b>	<b>1,285,819</b>	<b>74,316</b>	<b>281,150</b>	<b>281,150</b>
A74080-H/L/D Employee Benefits		-	-	3,677	447,966	515,877	38,798	175,203	175,203
A74100-Retirement Benefits/FICA		-	-	3,738	205,754	219,836	14,733	332,924	357,569
A74110-Retirement Benefits/IMRF		-	-	2,599	147,390	157,411	10,515	262,018	282,783
<b>AH74X-Benefits</b>		<b>-</b>	<b>-</b>	<b>10,014</b>	<b>801,110</b>	<b>893,124</b>	<b>64,046</b>	<b>770,145</b>	<b>815,555</b>
A71110-Auditing And Accounting		15,715	6,839	-	-	-	9,147	-	-
A71140-Legal Services		146,195	6,842	7,445	10,000	32,555	9,556	-	-
A71150-Consultants		109,628	26,614	1,012,150	1,153,656	1,107,806	503,063	424,000	424,000
A71170-Engineering Services		-	-	6,000	-	378,000	83,305	-	-
A71190-Financial Services		750	-	-	-	-	-	-	-
A71200-Bank & Trust Services		1,225	-	-	-	-	-	-	-
A71230-Software & Online Services		116,816	115,079	236,798	-	-	99,435	-	-
A71250-Document Imaging		3,927	756	-	-	-	-	-	-
A71415-Recruitment		-	-	-	-	-	22,199	-	-
A71470-Employee Relations		-	700	230	-	-	-	-	-
A71500-Trips And Training		2,626	2,763	46,387	-	-	11,428	-	-
A71530-Programs and Services		-	-	3,923	-	-	-	-	-
A71720-Abatement		-	73,411	-	50,000	50,000	-	30,000	30,000
A71810-Dues And Subscriptions		10,000	10,000	10,000	-	-	10,025	-	-
A71840-Publications & Legal Notices		-	-	-	-	-	46,613	-	-
A72180-Insurance Claims		80,680	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		-	-	-	5,000	5,000	-	-	-
A72250-Bldg & Grounds Maintenance & Repairs		-	-	-	25,000	25,000	-	-	-
A72710-Chicago Metro Agency for Planning (CMAP)		31,102	31,102	62,204	63,000	63,000	64,692	67,300	67,300
A72720-Affordable Housing Advocacy		330,512	77,382	285,540	270,000	1,111,877	195,488	270,000	270,000
A72730-Lake County Partners		345,310	387,000	387,000	387,000	387,000	290,250	470,640	470,640
A72750-Lake County Co-Op Extension		39,000	39,000	39,000	40,000	40,000	39,000	39,000	39,000
A72770-Hotel/Motel Tax distributed to LC Convention Bureau		65,710	15,728	34,354	60,000	60,000	28,046	40,000	40,000
A72785-Settlement 16CV3493 Expenses		-	-	-	-	7,500,000	-	-	-
A72790-Transfers to Other Governments		-	6,538	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72810-Credit Card Fees		78,703	100,100	86,648	75,000	75,000	93,103	101,000	101,000
A72815-Bank Service Charges		1,500	1,975	2,721	2,000	2,000	825	-	-
A72820-Postage		-	-	-	800,000	800,000	727,880	-	-
A72935-Permits and Licenses Expense		-	-	-	-	19,239	5,258	-	-
A72940-All Other Fees		65,369	65,358	78,142	225,373	225,373	209,493	226,865	226,865
A73010-Assistance To Veterans		-	29,059	-29,059	-	-	-	-	-
A73170-Testing and Inspections Services		-	-	1,091	-	-	-	-	-
A73190-Bad Debt Expense		-	2,200	-	-	-	-	-	-
A79920-Transfers Other Funds		12,815,206	48,606,096	37,364,531	15,453,463	15,453,463	15,060,463	18,227,875	18,227,875
A79930-Miscellaneous Contingency		222,261	160,468	96,074	3,151,150	5,556,977	18,710	656,016	914,886
A79940-Miscell Contractual Services		1,050	-	-	300,000	75,000	-	-	-
A79950-All Other Miscellaneous		23,911	-247,665	110,713	-	921,726	93,294	-	-
<b>AH7X-Contractuals</b>		<b>14,507,196</b>	<b>49,517,344</b>	<b>39,841,892</b>	<b>22,070,642</b>	<b>33,889,016</b>	<b>17,621,275</b>	<b>20,552,696</b>	<b>20,811,566</b>
A82020-Building Improvements		-	-	67,686	-	-	-	-	-
A83010-Motor Vehicles		1,021,713	993,888	1,781,060	1,800,000	3,061,848	2,225,405	2,872,030	2,692,460
A84030-Computer Equipment		237,822	1,212	-	-	-	-	-	-
A84035-PEG Capital		11,767	41,336	450,904	-	581,452	258,692	-	-
A84040-Computer System Software		-	-	10,948	-	-	499	-	-
A84060-Furniture And Office Equipment		-	10,397	58,204	-	-	-	-	-
A84100-Miscellaneous Equipment		-	-	-	146,400	146,400	146,220	-	-
A85040-Replacements		-	-	49,534	291,600	291,600	291,383	-	-
<b>AH8X-Capital Expenditures</b>		<b>1,271,302</b>	<b>1,046,833</b>	<b>2,418,336</b>	<b>2,238,000</b>	<b>4,081,301</b>	<b>2,922,199</b>	<b>2,872,030</b>	<b>2,692,460</b>
<b>Total Expenses</b>		<b>15,781,356</b>	<b>50,564,177</b>	<b>42,319,566</b>	<b>28,674,971</b>	<b>43,114,065</b>	<b>20,883,810</b>	<b>28,825,117</b>	<b>29,274,827</b>

# Human Resources

## DEPARTMENT PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	862	0	0	0	0	0%
A49X-Transfers	7,292	0	0	0	0	0%
AHM-Miscellaneous	1,858	0	0	0	0	0%
<b>Total Revenue</b>	<b>10,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	1,169,038	1,304,155	1,304,155	1,313,799	9,644	1%
AH6X-Commodities	7,810	9,500	9,500	9,500	0	0%
AH74X-Benefits	393,399	473,299	473,299	502,041	28,742	6%
AH7X-Contractuals	723,466	652,500	652,500	685,550	33,050	5%
<b>Total Expenses</b>	<b>2,293,712</b>	<b>2,439,455</b>	<b>2,439,454</b>	<b>2,510,890</b>	<b>71,435</b>	<b>3%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	16	16	17
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Asst HR Director	1
Dir of Human Resources	1
HR Manager	1
Human Resources Analyst	1
Human Resources Coordinator	1
Human Resources Generalist	5
Human Resources Manager-Labor Relations	1
Lead Payroll Specialist	1
Organizational Development & Compensation Manager	1
Payroll Manager	1
Payroll Specialist	2
Project Manager/HR Analyst	1
<b>TOTAL</b>	<b>17</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45400-	Revenue From Other Government Bodies	-	129	862	-	-	-8	-	-
<b>A45X-</b>	<b>Intergovernmental</b>	-	<b>129</b>	<b>862</b>	-	-	<b>8</b>	-	-
A49920-	Transfers From Other Funds	-	-	7,292	-	-	-7,292	-	-
<b>A49X-</b>	<b>Transfers</b>	-	-	<b>7,292</b>	-	-	<b>7,292</b>	-	-
A49910-	All Other Miscellaneous Revenue	1,578	823	1,858	-	-	-118	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>1,578</b>	<b>823</b>	<b>1,858</b>	-	-	<b>118</b>	-	-
<b>Total Revenue</b>		<b>1,578</b>	<b>952</b>	<b>10,012</b>	-	-	<b>7,419</b>	-	-

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		966,400	1,113,462	1,115,675	1,302,955	1,302,955	888,547	1,209,173	1,300,599
A51130-Payroll Accrual Year End		35,391	7,438	-2,957	-	-	-39,872	-	-
A51140-Overtime Salaries And Wages		10,889	25,581	37,487	-	-	8,225	12,000	12,000
A51180-Special Pay		117	365	812	-	-	312	-	-
A51220-Vacation payout		32,932	-	7,098	-	-	44,489	-	-
A51230-Sick Payout		12,540	-	8,318	-	-	24,479	-	-
A51240-Opt Out Premium		2,975	1,460	1,292	1,200	1,200	185	-	-
A51310-Cell Phone Allowance		1,192	1,440	1,312	-	-	664	1,200	1,200
<b>AH5X-Personnel</b>		<b>1,062,436</b>	<b>1,149,745</b>	<b>1,169,038</b>	<b>1,304,155</b>	<b>1,304,155</b>	<b>927,029</b>	<b>1,222,373</b>	<b>1,313,799</b>
A61010-Office Supplies		5,116	6,670	3,537	4,500	4,500	872	4,500	4,500
A61020-Computer Supplies		2,266	935	361	500	500	231	500	500
A61040-Operational Supplies		3,706	714	3,912	4,500	4,500	2,666	4,500	4,500
A61080-Food and Provisions		-	228	-	-	-	-	-	-
A61085-Food and Provisions - Employee		-	560	-	-	-	-	-	-
A61100-Communication Supplies		-	-	-	-	-	120	-	-
<b>AH6X-Commodities</b>		<b>11,088</b>	<b>9,107</b>	<b>7,810</b>	<b>9,500</b>	<b>9,500</b>	<b>3,889</b>	<b>9,500</b>	<b>9,500</b>
A74080-H/L/D Employee Benefits		206,614	267,936	250,983	302,064	302,064	212,072	303,741	323,208
A74100-Retirement Benefits/FICA		76,692	81,666	83,211	99,768	99,767	66,573	93,512	100,506
A74110-Retirement Benefits/IMRF		96,220	87,250	59,204	71,468	71,468	47,746	72,796	78,327
<b>AH74X-Benefits</b>		<b>379,526</b>	<b>436,853</b>	<b>393,399</b>	<b>473,299</b>	<b>473,299</b>	<b>326,392</b>	<b>470,049</b>	<b>502,041</b>
A71140-Legal Services		-	-	1,200	-	-	-	-	-
A71150-Consultants		54,847	17,381	71,122	30,000	30,000	34,691	30,000	30,000
A71160-Labor Relations Counsel		211,197	380,170	217,709	200,000	200,000	184,227	210,000	210,000
A71230-Software & Online Services		57,429	22,562	11,424	12,000	12,000	11,450	16,000	16,000
A71310-Laboratory Fees		-	85	-	-	-	1,839	-	-
A71410-Employment Fees		9,618	-	-	-	-	-	-	-
A71420-Employee Physicals		145,932	267,937	299,591	268,000	268,000	218,250	282,850	282,850
A71430-Tuition Reimbursement		43,593	42,693	33,026	50,000	50,000	38,523	50,000	50,000
A71450-Mileage Reimbursement		34	549	383	500	500	-	500	500
A71465-Employee Service Awards		-	-	22,290	20,000	20,000	13,987	20,000	20,000
A71470-Employee Relations		37,184	34,495	21,864	30,000	30,000	8,711	30,000	30,000
A71490-Employment Ads-Help Wanted		11,062	31,853	14,874	15,000	15,000	17,753	15,000	15,000
A71500-Trips And Training		-	18,865	16,212	15,000	15,000	1,300	15,000	15,000
A71520-Training .		129	318	-	-	-	-	-	-
A71530-Programs and Services		-	-	-	-	-	100	-	-
A71810-Dues And Subscriptions		1,541	7,333	7,260	6,000	6,000	10,423	6,000	6,000
A71820-Dues		-	-	244	-	-	-	-	-
A71850-Advertising		-	-	-	-	-	500	-	-
A71950-Cellular Phones		-	220	211	-	-	-	-	-
A71970-Courier Services		646	1,010	765	500	500	-	500	500
A72510-Building Rentals		500	-	-	-	-	-	-	-
A72520-Record Storage		1,475	1,248	1,498	1,500	1,500	1,158	1,500	1,500
A72530-Equipment Rental		3,563	4,101	3,639	4,000	4,000	3,003	4,200	4,200
A72940-All Other Fees		-	-	-	-	-	125	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79930-Miscellaneous Contingency		100	-	-	-	-	-	-	-
A79940-Miscell Contractual Services		1,053	1,689	153	-	-	-	4,000	4,000
<b>AH7X-Contractuals</b>		<b>579,903</b>	<b>832,510</b>	<b>723,466</b>	<b>652,500</b>	<b>652,500</b>	<b>546,038</b>	<b>685,550</b>	<b>685,550</b>
<b>Total Expenses</b>		<b>2,032,953</b>	<b>2,428,215</b>	<b>2,293,712</b>	<b>2,439,455</b>	<b>2,439,454</b>	<b>1,803,348</b>	<b>2,387,472</b>	<b>2,510,890</b>

# Internal Audit

## DEPARTMENT PURPOSE

Internal auditing is an independent, objective assurance, and consulting activity designed to add value and improve the organization's operations. Administratively reporting to the County Administrator, the office will perform audits with a focus on financial, operational, compliance, strategic and reputational risks. Internal Audit will provide management with analyses, appraisals, recommendations, counsel, and information for the operations and activities.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AH5X-Personnel	0	221,045	221,045	161,778	(59,267)	-27%
AH6X-Commodities	0	1,000	1,000	500	(500)	-50%
AH74X-Benefits	0	58,223	58,223	56,268	(1,955)	-3%
AH7X-Contractuals	0	25,000	25,000	25,000	0	0%
<b>Total Expenses</b>	<b>0</b>	<b>305,268</b>	<b>305,268</b>	<b>243,546</b>	<b>(61,722)</b>	<b>-20%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	-	3	3
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Internal Audit Manager	1
Internal Review Accountant/Analyst	2
<b>TOTAL</b>	<b>3</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M160001X-Budget Rollup Internal Audit Administration F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	-	221,045	221,045	-	161,778	161,778
<b>AH5X-Personnel</b>		-	-	-	<b>221,045</b>	<b>221,045</b>	-	<b>161,778</b>	<b>161,778</b>
A65180-Miscellaneous Commodities		-	-	-	1,000	1,000	-	500	500
<b>AH6X-Commodities</b>		-	-	-	<b>1,000</b>	<b>1,000</b>	-	<b>500</b>	<b>500</b>
A74080-H/L/D Employee Benefits		-	-	-	29,200	29,200	-	34,105	34,105
A74100-Retirement Benefits/FICA		-	-	-	16,910	16,910	-	12,376	12,376
A74110-Retirement Benefits/IMRF		-	-	-	12,113	12,113	-	9,787	9,787
<b>AH74X-Benefits</b>		-	-	-	<b>58,223</b>	<b>58,223</b>	-	<b>56,268</b>	<b>56,268</b>
A71150-Consultants		-	-	-	25,000	25,000	-	25,000	25,000
<b>AH7X-Contractuals</b>		-	-	-	<b>25,000</b>	<b>25,000</b>	-	<b>25,000</b>	<b>25,000</b>
<b>Total Expenses</b>		-	-	-	<b>305,268</b>	<b>305,268</b>	-	<b>243,546</b>	<b>243,546</b>

# Planning, Building and Development

## DEPARTMENT PURPOSE

The Planning, Building and Development (PBD) Department ensures a high quality of life for all Lake County residents by managing the County-wide master plan, coordinating land development in unincorporated Lake County, managing the County's integrated permitting process, providing high-quality research to decision makers, and managing the Federal grant program for community development and housing.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	1,547,915	1,970,000	1,970,000	1,870,000	(100,000)	-5%
A43X-Fines and Forfeitures	72,588	50,000	50,000	60,000	10,000	20%
A45X-Intergovernmental	326,549	330,000	330,000	330,000	0	0%
A46X-Charges for Services	373,325	269,050	269,050	271,100	2,050	1%
A49X-Transfers	57,874	50,000	50,000	50,000	0	0%
AHM-Miscellaneous	2,131	0	0	2,000	2,000	0%
<b>Total Revenue</b>	<b>2,380,381</b>	<b>2,669,050</b>	<b>2,669,050</b>	<b>2,583,100</b>	<b>(85,950)</b>	<b>-3%</b>
AH5X-Personnel	2,618,640	2,705,125	2,705,124	2,672,607	(32,518)	-1%
AH6X-Commodities	28,507	28,750	28,750	27,250	(1,500)	-5%
AH74X-Benefits	860,282	892,666	892,666	882,931	(9,735)	-1%
AH7X-Contractuals	128,887	122,395	122,395	131,520	9,125	7%
<b>Total Expenses</b>	<b>3,636,316</b>	<b>3,748,936</b>	<b>3,748,935</b>	<b>3,714,308</b>	<b>(34,628)</b>	<b>-1%</b>

## GOALS

- Maintain a Vehicle Miles per Inspection (VMI) of no more than 11 miles/inspection. (Strategic Priority: Superior County Operations and Services).
- Maintain 1-2 day expedited review on solar projects to maintain compliance with SolSmart Gold designation requirements. (Strategic Priority: Sustainable Environment).
- Renew/update all eligible municipal IGA's with mutual aid provisions (if applicable) and updated fees. (Strategic Priority: Superior County Operations and Services).
- Successfully retain a FEMA Community Rating System (CRS) Class 6 rating. (Strategic Priority: Sustainable Environment).
- Implement any necessary improvements with our peer "Land Team" departments resulting from the integrated permit system "wellness check" review process. (Strategic Priority: Superior County Operations and Services).
- Recruit field operations talent to maximize service delivery to municipal IGA clients and unincorporated customers. (Strategic Priority: Superior County Operations and Services).

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	33	33	33
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Clerk	1
Assistant Enforcement Programs Manager	1
Assistant Field Superintendent	1
Building Official	1
Deputy Director/Zoning Administrator	1
Director	1
Enforcement Programs Manager	1
Field Superintendent	1
Office Manager	1
Operations Manager	1
Planner	3
Planning & Zoning Manager	1
Prin Engineer	1
Prin Planner	1
Principal Inspector - Electrical	1
Principal Inspector - HVAC	1
Principal Inspector - Plumbing	2
Senior Plan Reviewer/Inspector	1
Senior Project Services Specialist	4
Site Dev Inspector	1
Sr Bldg & Zoning Inspector	1
Sr Engineer	1
Sr Plan Reviewer	1
Sr Planner	2
Sr Site Dev Inspector	2
<b>TOTAL</b>	<b>33</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED
Construction Debris Diverted/Recycled (tons)	3,043	3,736	3,948	4,172
Miles/Inspection	9.6	8.7	9.9	11.4
Percentage of Residential Solar Reviews completed within expedited timeframe	99%	99%	98%	96%
Residential EV Charger Permits	4	8	16	32
New Residential Principal Structures with EV readiness	N/A	N/A	13	66

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A42040	Building Permit Fees	1,385,423	1,345,380	1,272,673	1,520,000	1,520,000	1,113,180	1,520,000	1,520,000
A42060	Mobile Home Park License Fee	9,910	9,832	10,158	10,000	10,000	10,557	10,000	10,000
A42070	Elevator Permit	18,695	50,299	36,477	55,000	55,000	45,689	55,000	55,000
A42080	Recreational Veh Park License Fee	32,587	32,676	33,773	35,000	35,000	34,613	35,000	35,000
A42090	Zoning Administration Fees	325,854	387,836	194,286	350,000	350,000	149,001	250,000	250,000
A42095	Site Capacity/Site Plan Review	-	-	548	-	-	-	-	-
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,772,469</b>	<b>1,826,023</b>	<b>1,547,915</b>	<b>1,970,000</b>	<b>1,970,000</b>	<b>1,353,040</b>	<b>1,870,000</b>	<b>1,870,000</b>
A43065	Administrative Adjudication Court Fines	-	-	355	-	-	190	-	-
A43070	Building & Zoning Violation Fines	19,260	19,977	29,692	20,000	20,000	29,047	20,000	20,000
A43075	Administrative Adjudication	21,177	27,379	42,541	30,000	30,000	42,154	40,000	40,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>40,437</b>	<b>47,356</b>	<b>72,588</b>	<b>50,000</b>	<b>50,000</b>	<b>71,391</b>	<b>60,000</b>	<b>60,000</b>
A45380	Revenue From Municipalities	311,680	354,141	326,549	330,000	330,000	217,492	330,000	330,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>311,680</b>	<b>354,141</b>	<b>326,549</b>	<b>330,000</b>	<b>330,000</b>	<b>217,492</b>	<b>330,000</b>	<b>330,000</b>
A46070	Transcripts	-	-	-	-	-	11	-	-
A46540	Rezoning Legal Notices	2,136	2,428	2,162	2,500	2,500	1,482	2,500	2,500
A46550	Street Vacation Fees - Engineering	341	346	353	500	500	1,403	500	500
A46551	Street Vacation Fees - Planning	1,255	1,273	1,298	2,450	2,450	5,153	2,500	2,500
A46560	Sub-Division Fees - Engineering	27	270	852	500	500	-	500	500
A46561	Sub-Division Fees - Planning	231	3,069	4,470	2,500	2,500	-	2,500	2,500
A46580	Performance Bond Fees - Engineering	-	32	1,073	-	-	16	-	-
A46581	Performance Bond Fees - Planning	258	54	4,745	-	-	35	-	-
A46600	Conditional Use Permits	6,666	5,100	25,380	8,000	8,000	10,356	10,000	10,000
A46605	Reimbursement for Demos	7,892	-	-	-	-	-	-	-
A46620	ZBA Variations Fees	23,409	26,229	33,993	25,000	25,000	28,901	25,000	25,000
A46680	Wetland Fees	24,433	36,667	34,876	-	-	-	-	-
A46700	Site Development Permit Fee	252,956	256,560	261,830	225,000	225,000	229,611	225,000	225,000
A47150	User Fee	2,187	2,294	2,294	2,600	2,600	2,412	2,600	2,600
<b>A46X</b>	<b>Charges for Services</b>	<b>321,791</b>	<b>334,321</b>	<b>373,325</b>	<b>269,050</b>	<b>269,050</b>	<b>279,380</b>	<b>271,100</b>	<b>271,100</b>
A49920	Transfers From Other Funds	35,657	39,396	57,874	50,000	50,000	-15,283	50,000	50,000
<b>A49X</b>	<b>Transfers</b>	<b>35,657</b>	<b>39,396</b>	<b>57,874</b>	<b>50,000</b>	<b>50,000</b>	<b>15,283</b>	<b>50,000</b>	<b>50,000</b>
A49910	All Other Miscellaneous Revenue	48	3,720	2,131	-	-	648	2,000	2,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>48</b>	<b>3,720</b>	<b>2,131</b>	<b>-</b>	<b>-</b>	<b>648</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Revenue</b>		<b>2,482,081</b>	<b>2,604,957</b>	<b>2,380,381</b>	<b>2,669,050</b>	<b>2,669,050</b>	<b>1,906,668</b>	<b>2,583,100</b>	<b>2,583,100</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		2,172,643	2,423,537	2,499,486	2,670,697	2,670,696	2,136,728	2,622,807	2,622,807
A51130-Payroll Accrual Year End		72,563	7,969	8,522	-	-	-89,054	-	-
A51140-Overtime Salaries And Wages		393	-	-	-	-	1,096	-	-
A51180-Special Pay		-	576	10,473	-	-	507	-	-
A51200-Temporary PT Salaries/Wages		14,530	14,705	36,262	32,448	32,448	17,989	46,800	46,800
A51210-Performance Appraisals		6,576	4,028	5,361	-	-	11,702	-	-
A51220-Vacation payout		5,772	5,979	40,388	-	-	19,329	-	-
A51230-Sick Payout		6,790	3,569	16,169	-	-	9,210	-	-
A51240-Opt Out Premium		1,471	1,460	1,500	1,500	1,500	1,442	3,000	3,000
A51310-Cell Phone Allowance		456	480	480	480	480	400	-	-
<b>AH5X-Personnel</b>		<b>2,281,193</b>	<b>2,462,303</b>	<b>2,618,640</b>	<b>2,705,125</b>	<b>2,705,124</b>	<b>2,109,349</b>	<b>2,672,607</b>	<b>2,672,607</b>
A61010-Office Supplies		2,117	3,858	3,461	4,000	4,000	2,747	4,000	4,000
A61020-Computer Supplies		2,210	3,242	1,051	1,500	1,500	559	2,000	2,000
A61030-Books Manuals And Periodicals		106	508	662	1,500	1,500	704	1,500	1,500
A61040-Operational Supplies		247	1,634	-	-	-	-	-	-
A61060-Clothing And Uniforms		1,728	2,014	1,617	1,750	1,750	205	1,750	1,750
A61090-Printing and Photographic Supplies		-	-	132	-	-	-	-	-
A65050-Engineering Supplies		-	-	62	-	-	54	-	-
A65090-Gasoline		17,987	26,343	21,522	20,000	20,000	14,957	18,000	18,000
<b>AH6X-Commodities</b>		<b>24,395</b>	<b>37,599</b>	<b>28,507</b>	<b>28,750</b>	<b>28,750</b>	<b>19,226</b>	<b>27,250</b>	<b>27,250</b>
A74080-H/L/D Employee Benefits		497,517	550,995	536,025	539,261	539,261	422,564	520,413	520,413
A74100-Retirement Benefits/FICA		165,072	178,048	190,665	206,942	206,942	153,880	204,455	204,455
A74110-Retirement Benefits/IMRF		204,824	186,971	133,591	146,463	146,463	109,454	158,063	158,063
<b>AH74X-Benefits</b>		<b>867,413</b>	<b>916,013</b>	<b>860,282</b>	<b>892,666</b>	<b>892,666</b>	<b>685,898</b>	<b>882,931</b>	<b>882,931</b>
A71130-Court Reporters		214	960	1,120	500	500	126	500	500
A71140-Legal Services		9,485	15,369	19,256	12,000	12,000	9,130	12,000	12,000
A71230-Software & Online Services		814	4,761	8,723	8,500	8,500	6,516	8,925	8,925
A71460-ZBA Travel Allowance		1,878	2,762	4,655	4,000	4,000	4,005	4,500	4,500
A71470-Employee Relations		-	588	474	495	495	150	495	495
A71500-Trips And Training		6,188	13,470	11,754	20,000	20,000	10,095	24,000	24,000
A71510-Trips		-	265	1,514	-	-	203	-	-
A71520-Training		-	180	2,777	-	-	2,033	-	-
A71810-Dues And Subscriptions		3,941	3,794	2,869	8,500	8,500	6,800	9,000	9,000
A71840-Publications & Legal Notices		2,841	2,599	2,500	2,500	2,500	2,108	2,500	2,500
A71950-Cellular Phones		8,891	9,846	12,219	9,000	9,000	10,191	13,800	13,800
A71960-Data/Telecommunications		9,209	10,407	7,112	10,500	10,500	4,881	7,000	7,000
A71970-Courier Services		5,262	6,232	4,518	5,500	5,500	5,164	6,500	6,500
A72210-Motor Vehicle Maintenance & Repairs		11,984	16,973	18,760	12,000	12,000	9,739	12,000	12,000
A72520-Record Storage		2,335	1,998	2,140	2,400	2,400	1,988	2,500	2,500
A72530-Equipment Rental		4,833	6,268	5,288	5,000	5,000	2,744	5,000	5,000
A72790-Transfers to Other Governments		5,041	5,331	3,098	-	-	1,856	2,500	2,500
A72830-Printing Services_72830		1,390	1,241	1,702	1,500	1,500	2,273	1,800	1,800
A72840-Temporary Employment Services		10,889	10,780	-	-	-	-	-	-
A72970-Per Diem Fees		8,740	8,765	12,775	10,000	10,000	9,380	12,500	12,500

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A73175-Elevator Inspections		4,762	5,258	5,133	10,000	10,000	3,388	6,000	6,000
A79940-Miscell Contractual Services		1,294	918	502	-	-	362	-	-
<b>AH7X-Contractuals</b>		<b>99,991</b>	<b>128,764</b>	<b>128,887</b>	<b>122,395</b>	<b>122,395</b>	<b>93,131</b>	<b>131,520</b>	<b>131,520</b>
<b>Total Expenses</b>		<b>3,272,992</b>	<b>3,544,680</b>	<b>3,636,316</b>	<b>3,748,936</b>	<b>3,748,935</b>	<b>2,907,603</b>	<b>3,714,308</b>	<b>3,714,308</b>

LAW AND JUDICIAL COMMITTEE  
**Public Defender**

**DEPARTMENT PURPOSE**

The Public Defender’s Office provides legal representation to indigent persons, as mandated by the United States Constitution, Illinois Constitution, and Illinois law.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	185,691	135,243	135,243	141,609	6,366	5%
A46X-Charges for Services	153,873	134,500	134,500	100,000	(34,500)	-26%
A49X-Transfers	22,419	0	0	0	0	0%
<b>Total Revenue</b>	<b>361,983</b>	<b>269,743</b>	<b>269,743</b>	<b>241,609</b>	<b>(28,134)</b>	<b>-10%</b>
AH5X-Personnel	4,497,303	4,779,198	4,779,198	4,435,755	(343,443)	-7%
AH6X-Commodities	29,892	30,185	30,185	33,469	3,284	11%
AH74X-Benefits	1,272,137	1,413,621	1,413,621	1,301,553	(112,068)	-8%
AH7X-Contractuals	343,036	379,354	379,354	386,660	7,306	2%
<b>Total Expenses</b>	<b>6,142,370</b>	<b>6,602,357</b>	<b>6,602,358</b>	<b>6,157,437</b>	<b>(444,920)</b>	<b>-7%</b>

**GOALS**

- Continue to address ongoing issues in eDefender to ensure the platform functions as promised and as needed and is capable of real-time integration with eProsecutor and eCourt.
- Address recruitment issues in the face of ongoing attorney shortage to ensure adequate staffing.
- Address compensation shortfalls when compared to competing Public Defender Offices.

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	53	56	50
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Administrative Clerk	1
Assistant Public Defender	12
Attorney Supervisors	2
Business Manager	1
Chief Public Defender	1
Executive Legal Assistant	4
Guardian Ad Litem Attorney	2
Guardian Ad Litem Investigator	2
Guardian Ad Litem Supervisor	1
Investigator Supervisor	1
Jail Liaison	1

Paralegal	1
Principal Public Defender	15
Social Workers	2
Sr. Assistant Public Defender	2
Sr Investigator-Immigration	1
Sr. Supervisor Attorney	1
<b>TOTAL</b>	<b>50</b>

## PERFORMANCE INFORMATION

MEASUREMENT	CY2020 ACTUAL	CY2021 ACTUAL	CY2022 ACTUAL	CY2023 ACTUAL
<b>Cases Appointed</b>				
Felony	1,721	1,502	1,669	2,828
Misdemeanor	1,789	1,433	1,711	2,311
DUI	480	489	374	908
Juvenile: Abuse & Neglect	367	278	189	282
Juvenile: Adoption	21	13	20	3
Juvenile: Delinquency	279	140	175	339
Mental Health Petitions	56	49	43	75
<b>Cases Disposed</b>				
Felony	2,089	2,076	2,006	2,730
Misdemeanor	2,118	2,202	1,821	2,122
DUI	443	604	603	894
Juvenile: Abuse & Neglect	547	519	365	258
Juvenile: Adoption	21	13	20	3
Juvenile: Delinquency	393	209	211	270
Mental Health Petitions	56	49	42	73
<b>Case Disposal Rate</b>				
Felony	121%	138%	120%	97%
Misdemeanor	118%	154%	106%	92%
DUI	92%	124%	161%	98%
Juvenile: Abuse & Neglect	149%	187%	193%	92%
Juvenile: Adoption	100%	100%	100%	100%
Juvenile: Delinquency	141%	149%	121%	80%
Mental Health Petitions	100%	100%	98%	97%

- Variance in case counts between CY22 and CY23 is due to system differences between the Public Defender legacy CMS(THEMIS) and new platform eDefender which has updated counting methodologies for both appointments and disposal events. This includes more accurate accounting for re-opening of previous PD cases.
- Performance data is tracked on a calendar year basis.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M36X-Public Defender F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45280-Salary Reimbursement		138,220	127,587	185,691	135,243	135,243	119,149	141,609	141,609
<b>A45X-Intergovernmental</b>		<b>138,220</b>	<b>127,587</b>	<b>185,691</b>	<b>135,243</b>	<b>135,243</b>	<b>119,149</b>	<b>141,609</b>	<b>141,609</b>
A46010-Fees		211,555	153,787	152,278	130,000	130,000	71,359	100,000	100,000
A46391-Guardian Ad Litem Fees		3,000	4,388	1,595	4,500	4,500	1,474	-	-
<b>A46X-Charges for Services</b>		<b>214,555</b>	<b>158,175</b>	<b>153,873</b>	<b>134,500</b>	<b>134,500</b>	<b>72,833</b>	<b>100,000</b>	<b>100,000</b>
A49920-Transfers From Other Funds		-	-	22,419	-	-	-22,419	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>-</b>	<b>22,419</b>	<b>-</b>	<b>-</b>	<b>22,419</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>352,775</b>	<b>285,763</b>	<b>361,983</b>	<b>269,743</b>	<b>269,743</b>	<b>169,563</b>	<b>241,609</b>	<b>241,609</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M36X-Public Defender F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		3,787,228	4,060,102	4,429,768	4,736,735	4,736,735	3,926,982	4,942,777	4,396,643
A51130-Payroll Accrual Year End		109,405	18,231	35,060	-	-	-162,696	-	-
A51160-Holiday Pay		-	689	-	-	-	-	-	-
A51180-Special Pay		11,406	12,652	17,587	34,003	34,003	12,876	35,152	35,152
A51210-Performance Appraisals		2,035	961	1,580	-	-	17,153	-	-
A51220-Vacation payout		19,852	40,475	5,136	-	-	40,731	-	-
A51230-Sick Payout		11,150	24,087	-	-	-	19,285	-	-
A51240-Opt Out Premium		4,608	5,111	7,211	7,500	7,500	3,808	4,500	3,000
A51310-Cell Phone Allowance		912	960	960	960	960	720	960	960
<b>AH5X-Personnel</b>		<b>3,946,596</b>	<b>4,163,269</b>	<b>4,497,303</b>	<b>4,779,198</b>	<b>4,779,198</b>	<b>3,858,858</b>	<b>4,983,389</b>	<b>4,435,755</b>
A61010-Office Supplies		677	-	-	-	-	-	-	-
A61030-Books Manuals And Periodicals		7,515	6,661	9,439	10,975	10,975	10,254	13,319	13,319
A61040-Operational Supplies		12,543	19,922	19,256	18,000	18,000	9,529	19,000	19,000
A65090-Gasoline		182	1,208	1,198	1,210	1,210	980	1,150	1,150
<b>AH6X-Commodities</b>		<b>20,917</b>	<b>27,791</b>	<b>29,892</b>	<b>30,185</b>	<b>30,185</b>	<b>20,763</b>	<b>33,469</b>	<b>33,469</b>
A74060-Health Premiums		174	171	1	-	-	-	-	-
A74080-H/L/D Employee Benefits		655,285	710,739	709,992	786,112	786,112	621,444	795,167	710,285
A74100-Retirement Benefits/FICA		284,415	301,132	327,408	365,609	365,609	282,843	381,229	336,344
A74110-Retirement Benefits/IMRF		360,377	319,523	234,736	261,900	261,900	202,431	287,965	254,924
<b>AH74X-Benefits</b>		<b>1,300,250</b>	<b>1,331,565</b>	<b>1,272,137</b>	<b>1,413,621</b>	<b>1,413,621</b>	<b>1,106,719</b>	<b>1,464,361</b>	<b>1,301,553</b>
A71120-Interpreters		3,331	3,603	855	3,500	3,500	1,575	3,500	3,500
A71140-Legal Services		147,250	153,250	204,167	210,000	210,000	172,084	210,000	210,000
A71150-Consultants		9,500	10,250	-	-	-	-	-	-
A71230-Software & Online Services		-	9,618	38,665	39,502	39,502	22,891	36,440	36,440
A71450-Mileage Reimbursement		-	60	20	500	500	-	500	500
A71470-Employee Relations		-	799	820	-	-	401	765	765
A71500-Trips And Training		-	13,099	6,313	15,000	15,000	9,223	20,000	20,000
A71810-Dues And Subscriptions		14,756	15,629	17,864	22,562	22,562	14,828	19,755	19,755
A71830-Transcripts		1,667	2,321	2,438	4,100	4,100	6,247	5,000	5,000
A71950-Cellular Phones		534	733	1,037	1,130	1,130	604	1,130	1,130
A71960-Data/Telecommunications		13	-	-	-	-	-	-	-
A71975-Translocation		-	-	-	-	-	-	500	500
A72210-Motor Vehicle Maintenance & Repairs		1,335	1,868	3,276	2,610	2,610	3,675	2,670	2,670
A72520-Record Storage		12,962	10,642	13,317	16,050	16,050	9,387	13,200	13,200
A72530-Equipment Rental		8,138	9,212	11,444	14,400	14,400	9,255	13,200	13,200
A72960-Witness Fees		5,870	44,704	42,819	40,000	40,000	22,361	50,000	50,000
A79940-Miscell Contractual Services		350	63	-	10,000	10,000	1,952	10,000	10,000
<b>AH7X-Contractuals</b>		<b>205,703</b>	<b>275,851</b>	<b>343,036</b>	<b>379,354</b>	<b>379,354</b>	<b>274,482</b>	<b>386,660</b>	<b>386,660</b>
<b>Total Expenses</b>		<b>5,473,467</b>	<b>5,798,476</b>	<b>6,142,370</b>	<b>6,602,357</b>	<b>6,602,358</b>	<b>5,260,822</b>	<b>6,867,879</b>	<b>6,157,437</b>

# Regional Office of Education

## DEPARTMENT PURPOSE

The Regional Office of Education advocates for education by providing effective leadership, performing regulatory functions in partnership with the Illinois State Board of Education, and disseminating information to educators, school districts and the community. The office coordinates and delivers these services with both State and County funding.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	13,319	35,000	35,000	0	(35,000)	-100%
A49X-Transfers	3,192	0	0	0	0	0%
<b>Total Revenue</b>	<b>16,511</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>(35,000)</b>	<b>-100%</b>
AH5X-Personnel	471,402	530,490	530,490	495,798	(34,692)	-7%
AH74X-Benefits	144,996	157,172	157,172	156,917	(255)	0%
AH7X-Contractuals	75,638	124,580	124,580	90,755	(33,825)	-27%
<b>Total Expenses</b>	<b>692,036</b>	<b>812,241</b>	<b>812,242</b>	<b>743,470</b>	<b>(68,771)</b>	<b>-8%</b>

## GOALS

- Create a countywide Birth to 5 Network.
- Expand on the countywide work-based learning system and host an 8th grade Navig8 for school districts.
- Implement a Grow Your Own Program for Lake County educators.
- Continue to improve current offerings and services.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	9	9	9
Part Time	1	1	1

FULL-TIME POSITIONS	COUNT
Accountant II	1
Accountant III	1
Admin Asst	2
Chief Licensure Officer	1
Executive Asst	1
Executive Asst-Dept Head	1
Licensure Officer	1
Truancy Officer	1
<b>TOTAL</b>	<b>9</b>

PERFORMANCE INFORMATION

MEASUREMENT	STATE FY2020 ACTUAL	STATE FY2021 ACTUAL	STATE FY2022 ACTUAL	STATE FY2023 ACTUAL	STATE FY2024 ACTUAL
<b>School Building Permits Issued – Total</b>	160	234	243	237	360
School Building Permits Issued – New Structures	4	6	5	8	180
School Building Permits Issued – Major Renovations	36	34	29	23	9
School Building Permits Issued – Building Additions	8	15	8	12	26
School Building Permits Issued – Misc. Projects	112	179	201	194	145
<b>School Bus Drivers</b>					
Classes Held - Total	60	86	85	82	89
Initial Training Classes	14	10	14	16	21
Refresher Training	46	76	71	66	68
Active Bus Drivers in Lake County	3,205	1,939	2,315	2,259	2,527
<b>Total Attendance and Truancy Referrals - Total</b>	*	*	174	173	237
Female	*	*	83	88	79
Male	*	*	91	85	157
Non-Binary	*	*	N/A	N/A	1
<b>Educational Services Division</b>					
Total Number of Workshops Held	*	*	75	166	117
Administrative Academies Held	*	*	48	49 (689 participants)	56 (801 participants)
Staff Development Classes Held	*	*	27	117 (2192 participants)	61 (2386 participants)
Conferences Held	*	*	3	3	3
Total Attendance	*	*	814	814	2699
<b>Total Work Permits Issued</b> <b>*More than 1 permit may be issued per child</b>	*	*	346	354	320
Illinois Resident	*	*	260	271	256
Wisconsin Resident	*	*	25	57	63
Indiana Resident	*	*	2	0	0
Michigan Resident	*	*	2	1	0
Missouri Resident	*	*	1	1	0
Florida Resident	*	*	1	0	0
Maryland Resident	*	*	2	0	0
Arizona Resident	*	*	2	0	1
<b>High School Equivalency Total Requests</b>	*	*	1,311	931	631
Third Party Verification Requests	*	*	797	449	108
In Person Requests for Documents	*	*	269	214	268
Requests to be Mailed to Student or University Directly	*	*	245	268	255
<b>Licensure Department</b>					

Total Licenses Registered	*	*	5,652	5,685	7,012
Teachers & Paraprofessionals Registered	*	*	4,459	4,445	5,561
Substitute Teachers Registered	*	*	1,193	1,240	1,451
New Fingerprint Appointments for Substitute Teaching	*	*	195	284	251
Licensure Calls	*	*	*	2875	1458
Licensure Emails	*	*	*	18279	17963
Walk Ins	*	*	*	*	356
<b>Health Life Safety</b>					
Buildings Inspected -Total	*	*	274	274	274
Public Schools	*	*	214	214	214
Non-Public Schools	*	*	29	29	29
Stand Alone Administrative Buildings	*	*	25	25	25
Charter Schools	*	*	4	4	4
Regional Safe School	*	*	1	1	1
Technology Campus	*	*	1	1	1
Total Number of Violations Reported	*	*	1,372	1,408	1,073

\*No data available.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH24X-Regional Office of Education .\_H24X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45280-Salary Reimbursement		59,313	60,126	13,319	35,000	35,000	22,885	-	-
A45330-Grants - Other		10,000	-	-	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>69,313</b>	<b>60,126</b>	<b>13,319</b>	<b>35,000</b>	<b>35,000</b>	<b>22,885</b>	-	-
A49920-Transfers From Other Funds		-	-	3,192	-	-	-3,192	-	-
<b>A49X-Transfers</b>		-	-	<b>3,192</b>	-	-	<b>3,192</b>	-	-
<b>Total Revenue</b>		<b>69,313</b>	<b>60,126</b>	<b>16,511</b>	<b>35,000</b>	<b>35,000</b>	<b>19,692</b>	-	-

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH24X-Regional Office of Education .\_H24X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		389,817	354,969	460,218	527,115	527,115	411,167	483,022	483,022
A51120-Permanent PT Salaries/Wages		8,869	9,140	7,769	375	375	8,817	9,776	9,776
A51130-Payroll Accrual Year End		21,993	-5,501	552	-	-	-17,045	-	-
A51140-Overtime Salaries And Wages		34	0	-	-	-	-	-	-
A51180-Special Pay		-	-	151	-	-	-	-	-
A51210-Performance Appraisals		-	3,835	-	-	-	-	-	-
A51220-Vacation payout		10,038	4,449	-	-	-	1,114	-	-
A51230-Sick Payout		9,502	3,058	-	-	-	-	-	-
A51240-Opt Out Premium		-	1,615	2,711	3,000	3,000	1,327	3,000	3,000
<b>AH5X-Personnel</b>		<b>440,254</b>	<b>371,566</b>	<b>471,402</b>	<b>530,490</b>	<b>530,490</b>	<b>405,379</b>	<b>495,798</b>	<b>495,798</b>
A61010-Office Supplies		9,087	3,318	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>9,087</b>	<b>3,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A74080-H/L/D Employee Benefits		109,671	81,565	85,866	87,519	87,519	75,315	89,765	89,765
A74100-Retirement Benefits/FICA		31,673	27,192	34,848	40,582	40,582	30,013	37,929	37,929
A74110-Retirement Benefits/IMRF		38,984	28,033	24,282	29,071	29,071	21,018	29,223	29,223
<b>AH74X-Benefits</b>		<b>180,328</b>	<b>136,790</b>	<b>144,996</b>	<b>157,172</b>	<b>157,172</b>	<b>126,346</b>	<b>156,917</b>	<b>156,917</b>
A71150-Consultants		61,555	77,505	71,007	80,150	80,150	29,271	45,000	45,000
A71450-Mileage Reimbursement		2,930	2,890	128	-	-	-	-	-
A71470-Employee Relations		-	-	-	150	150	-	150	150
A71500-Trips And Training		2,089	3,557	-	-	-	-	-	-
A71810-Dues And Subscriptions		5,673	14,790	-	-	-	-	-	-
A71820-Dues		-	6,000	-	-	-	-	-	-
A71940-Telephone		6,208	6,111	-	-	-	-	-	-
A72160-Risk Premiums And Brokers Fees		3,729	3,671	-	-	-	-	-	-
A72510-Building Rentals		-	-	-	40,000	40,000	40,000	40,800	40,800
A72520-Record Storage		351	230	376	480	480	536	605	605
A72530-Equipment Rental		2,672	4,224	4,127	3,800	3,800	2,661	4,200	4,200
A72820-Postage		943	741	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>86,150</b>	<b>119,719</b>	<b>75,638</b>	<b>124,580</b>	<b>124,580</b>	<b>72,467</b>	<b>90,755</b>	<b>90,755</b>
<b>Total Expenses</b>		<b>715,820</b>	<b>631,394</b>	<b>692,036</b>	<b>812,241</b>	<b>812,242</b>	<b>604,193</b>	<b>743,470</b>	<b>743,470</b>

# LAW AND JUDICIAL COMMITTEE

## Sheriff

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	442,037	498,550	498,550	501,550	3,000	1%
A45X-Intergovernmental	5,366,674	5,129,928	5,245,752	5,115,220	(14,708)	0%
A46X-Charges for Services	2,586,944	2,474,300	2,474,300	2,374,000	(100,300)	-4%
A49X-Transfers	357,969	45,000	90,705	50,000	5,000	11%
AHM-Miscellaneous	121,536	3,000	3,000	6,000	3,000	100%
<b>Total Revenue</b>	<b>8,875,161</b>	<b>8,150,778</b>	<b>8,312,307</b>	<b>8,046,770</b>	<b>(104,008)</b>	<b>-1%</b>
AH5X-Personnel	46,296,156	48,744,584	46,263,837	47,397,226	(1,347,358)	-3%
AH6X-Commodities	3,149,182	2,564,372	2,456,038	3,057,820	493,448	19%
AH74X-Benefits	14,802,323	17,329,984	16,940,643	17,237,737	(92,247)	-1%
AH7X-Contractuals	8,381,491	8,739,350	12,646,222	14,131,650	5,392,300	62%
AH8X-Capital Expenditures	158,824	220,959	220,959	702,637	481,678	218%
<b>Total Expenses</b>	<b>72,787,975</b>	<b>77,599,248</b>	<b>78,527,699</b>	<b>82,527,070</b>	<b>4,927,822</b>	<b>6%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	495	495	497
Part Time	1	1	1

FULL-TIME POSITIONS	COUNT
Accountant II	1
Accounting Clerk	1
Administrative Assistant	3
Administrative Assistant II	3
Administrative Clerk	9
Business Manager-Sheriff	1
Chief of Corrections	1
Chief of Law Enforcement & Community Svcs	1
Clerk	6
COaST Clinician	1
Contract Manager	1
Corrections Officer	186
Corrections Officer Lt	5

Corrections Officer Sgt	19
Court Security Officer	32
Crime Analyst	1
Dep Sher Grade I	142
Deputy Chief	4
Deputy Chief of Court Security	1
Deputy Sheriff Lt	6
Deputy Sheriff Sgt	19
Dir of Communications	1
Dispatch Asst Supervisor	3
Dispatch Shift Supervisor	3
Evidence Tech	2
Executive Asst	4
Fleet Manager	1
FOIA/Redaction Clerk	1
Foreclosure Specialist	1
Information Technology Manager	1
IT Technician	4
Lead Evidence Tech	1
Lead IT Tech	1
Lead Payroll Specialist	1
Radio Dispatcher	21
Records Supervisor	1
Security Director	1
Sheriff	1
Sr Payroll Specialist	1
Sr Util Wrkr-Sheriff	2
Support Serv Tech	1
Undersheriff	1
<b>TOTAL</b>	<b>497</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43020-False Alarm Fees		4,535	7,270	6,095	4,500	4,500	3,950	4,500	4,500
A43050-Fines Sheriff		471,887	394,303	364,440	426,000	426,000	322,110	426,000	426,000
A43055-Prisoner Review and Vehicle Fine collection		6,661	1,173	915	1,000	1,000	76	1,000	1,000
A43065-Administrative Adjudication Court Fines		17,612	7,423	12,696	15,000	15,000	15,594	15,000	15,000
A43080-Parking Fines Sheriff		5	-	10	50	50	33	50	50
A43100-DUI Fines Sheriff		49,472	57,731	57,882	52,000	52,000	42,081	55,000	55,000
<b>A43X-Fines and Forfeitures</b>		<b>550,171</b>	<b>467,901</b>	<b>442,037</b>	<b>498,550</b>	<b>498,550</b>	<b>383,844</b>	<b>501,550</b>	<b>501,550</b>
A45100-Sheriff Convey Pers To Inst		12,135	9,460	30,349	11,000	11,000	7,097	15,000	15,000
A45105-Sheriff IST - Interstate Transfer		4,507	8,793	5,285	5,000	5,000	4,572	6,000	6,000
A45120-Sheriff Work Release		139,407	60,213	15,544	80,000	80,000	-	-	-
A45130-SSA Jail Incentive		55,598	31,523	25,116	45,000	45,000	6,200	25,000	25,000
A45280-Salary Reimbursement		-	46,123	110,696	110,696	110,696	89,522	110,696	110,696
A45330-Grants - Other		20,000	41,692	-	-	-	-	-	-
A45333-Grants - State		-	-	-	-	41,760	41,760	-	-
A45334-Grants - Federal		-	178,439	218,479	-	74,064	74,064	-	-
A45335-Grants - Nonprofit		450,000	350,000	-	-	-	-	-	-
A45350-Other State Funds		-	1,557,382	80,000	-	-	-	-	-
A45380-Revenue From Municipalities		4,619,720	4,720,420	4,881,205	4,878,232	4,878,232	4,071,255	4,958,524	4,958,524
<b>A45X-Intergovernmental</b>		<b>5,301,368</b>	<b>7,004,046</b>	<b>5,366,674</b>	<b>5,129,928</b>	<b>5,245,752</b>	<b>4,294,469</b>	<b>5,115,220</b>	<b>5,115,220</b>
A46125-Sheriff Bond Fees		29,615	-	-	-	-	-	-	-
A46160-Court Security Fees		1,547,053	1,399,894	1,447,351	1,300,000	1,300,000	1,055,140	1,400,000	1,400,000
A46260-Warrant Fees		109,553	65,105	58,609	85,000	85,000	20,937	75,000	75,000
A46270-Fire Arms Training Fees		6,825	6,825	11,475	7,000	7,000	7,613	7,000	7,000
A46280-Photograph Fee's		580	1,613	1,450	1,000	1,000	485	1,000	1,000
A46290-Special Police Services		199,460	181,428	193,235	250,000	250,000	147,353	220,000	220,000
A46300-Sheriff Fees-Circuit Clerk		278,854	305,985	342,967	300,000	300,000	260,204	300,000	300,000
A46305-Eviction Service Fees		20,865	99,918	82,243	125,000	125,000	70,975	100,000	100,000
A46310-Foreign Service		12,912	4,162	1,245	15,000	15,000	937	10,000	10,000
A46320-Marine Unit Fines		1,756	2,336	2,271	5,000	5,000	443	5,000	5,000
A46330-Foreclosure Fees		124,800	177,600	184,200	200,000	200,000	117,300	200,000	200,000
A46335-Eviction Rescheduling Fee		545	1,199	1,417	2,000	2,000	1,526	2,000	2,000
A46420-Copy Charges		16,963	19,113	19,841	20,000	20,000	20,670	20,000	20,000
A46740-Sex Offender Registration Fee		37,497	6,858	4,823	7,500	7,500	8,131	7,000	7,000
A46745-Violent Offenders Against Youth Registration Fee		20	-	-	-	-	30	-	-
A46750-Elect Monitor System Service		118,212	168,134	203,463	130,000	130,000	88,279	-	-
A46795-Arrestee's Medical Cost Fund		21,611	22,080	23,431	20,000	20,000	13,760	20,000	20,000
A46850-All Other Charges For Services		2,877	5,659	6,217	5,000	5,000	4,854	5,000	5,000
A46970-Finger Print Fees		910	1,495	2,706	1,800	1,800	2,288	2,000	2,000
<b>A46X-Charges for Services</b>		<b>2,455,914</b>	<b>2,469,404</b>	<b>2,586,944</b>	<b>2,474,300</b>	<b>2,474,300</b>	<b>1,820,923</b>	<b>2,374,000</b>	<b>2,374,000</b>
A49920-Transfers From Other Funds		52,756	35,209	357,969	45,000	90,705	-296,279	50,000	50,000
<b>A49X-Transfers</b>		<b>52,756</b>	<b>35,209</b>	<b>357,969</b>	<b>45,000</b>	<b>90,705</b>	<b>296,279</b>	<b>50,000</b>	<b>50,000</b>
A44030-Other Rentals		1	1	1	-	-	1	-	-
A48010-Interest		2,218	2,303	2,740	-	-	2,140	3,000	3,000
A49910-All Other Miscellaneous Revenue		-	13,947	118,795	3,000	3,000	21,445	3,000	3,000
<b>AHM-Miscellaneous</b>		<b>2,219</b>	<b>16,251</b>	<b>121,536</b>	<b>3,000</b>	<b>3,000</b>	<b>23,585</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Revenue</b>		<b>8,362,428</b>	<b>9,992,811</b>	<b>8,875,161</b>	<b>8,150,778</b>	<b>8,312,307</b>	<b>6,226,544</b>	<b>8,046,770</b>	<b>8,046,770</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		32,821,963	34,876,273	35,691,061	42,838,433	41,882,687	29,685,356	39,516,102	39,516,102
A51120-Permanent PT Salaries/Wages		10,935	19,104	19,002	19,454	19,454	4,880	19,396	19,396
A51130-Payroll Accrual Year End		1,150,887	521,618	-379,627	-	-	-1,295,474	-	-
A51140-Overtime Salaries And Wages		5,842,035	7,032,319	8,478,688	3,525,000	2,000,000	4,680,726	5,540,000	5,540,000
A51145-Back Pay/Retro Pay		-	34,982	-	-	-	-	-	-
A51160-Holiday Pay		923,649	850,179	913,035	1,000,000	1,000,000	333,865	1,067,000	1,067,000
A51180-Special Pay		783,648	673,810	895,912	750,000	750,000	823,877	792,000	792,000
A51200-Temporary PT Salaries/Wages		164,759	306,623	259,512	545,697	545,696	200,733	395,228	395,228
A51210-Performance Appraisals		3,321	1,927	-	-	-	2,691	-	-
A51220-Vacation payout		267,567	171,500	244,264	-	-	158,872	-	-
A51230-Sick Payout		192,459	112,960	112,464	-	-	79,487	-	-
A51240-Opt Out Premium		59,001	55,648	61,844	66,000	66,000	51,171	67,500	67,500
A51310-Cell Phone Allowance		18	30	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>42,220,241</b>	<b>44,656,974</b>	<b>46,296,156</b>	<b>48,744,584</b>	<b>46,263,837</b>	<b>34,726,184</b>	<b>47,397,226</b>	<b>47,397,226</b>
A61010-Office Supplies		22,850	18,405	25,808	30,900	30,900	9,946	26,900	26,900
A61030-Books Manuals And Periodicals		-	461	-	-	-	-	-	-
A61040-Operational Supplies		156,428	199,974	290,912	257,500	269,991	181,039	297,000	297,000
A61060-Clothing And Uniforms		160,621	237,091	208,781	329,352	329,352	164,428	300,000	300,000
A61080-Food and Provisions		763,081	842,104	1,547,944	1,000,000	889,829	984,657	1,500,000	1,500,000
A61090-Printing and Photographic Supplies		572	1,700	1,412	-	-	-	-	-
A63020-Cleaning Supplies		156,358	151,044	155,287	165,000	154,346	92,011	155,000	155,000
A63030-Linen And Bedding		23,367	30,301	37,162	35,000	35,000	32,123	35,000	35,000
A64010-Shooting Range		10,017	11,786	7,212	13,000	13,000	13,007	13,000	13,000
A64020-Ammunition		65,329	310,582	268,017	206,424	206,424	194,491	206,500	206,500
A65020-Laboratory Supplies		1,497	3,114	2,295	-	-	-	-	-
A65090-Gasoline		433,166	702,551	604,354	527,196	527,196	542,965	524,420	524,420
<b>AH6X-Commodities</b>		<b>1,793,284</b>	<b>2,509,113</b>	<b>3,149,182</b>	<b>2,564,372</b>	<b>2,456,038</b>	<b>2,214,667</b>	<b>3,057,820</b>	<b>3,057,820</b>
A74060-Health Premiums		1,996	1,892	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		6,843,477	7,061,329	6,930,315	8,157,657	7,768,317	5,488,004	7,675,922	7,675,922
A74100-Retirement Benefits/FICA		3,062,261	3,223,179	3,363,750	3,728,961	3,728,960	2,562,274	3,749,516	3,749,516
A74110-Retirement Benefits/IMRF		2,303,145	1,947,530	1,373,350	1,927,634	1,927,635	972,170	1,235,201	1,235,201
A74115-Retirement Benefits/SLEP		4,195,984	3,720,357	3,134,909	3,515,732	3,515,731	3,004,152	4,577,098	4,577,098
<b>AH74X-Benefits</b>		<b>16,406,863</b>	<b>15,954,287</b>	<b>14,802,323</b>	<b>17,329,984</b>	<b>16,940,643</b>	<b>12,026,599</b>	<b>17,237,737</b>	<b>17,237,737</b>
A71125-Staff Augmentation		79,368	32,269	48,917	49,000	49,000	34,040	55,000	55,000
A71150-Consultants		-	107,010	77,529	97,500	235,874	83,894	97,500	97,500
A71230-Software & Online Services		769,030	909,711	852,732	1,000,000	1,004,000	813,589	970,000	970,000
A71325-Polygraph Fees		8,160	10,730	30,990	13,000	13,000	26,465	13,000	13,000
A71330-Medical Fees		4,404,710	3,919,500	4,181,870	4,425,000	4,704,937	3,497,261	4,425,000	4,425,000
A71440-Stipend		-	-	-	-	-	6,500	-	-
A71470-Employee Relations		5,544	4,889	11,058	7,440	7,440	7,611	7,440	7,440
A71500-Trips And Training		309,757	282,571	502,680	420,000	437,280	272,607	420,000	420,000
A71527-Certification/Accreditation Fees		9,214	7,642	13,226	10,000	10,000	4,368	4,600	4,600
A71530-Programs and Services		202,010	261,546	342,418	196,000	421,241	141,725	3,000	3,000
A71650-Security Services		898,503	1,111,794	1,111,915	1,350,645	1,350,645	937,337	1,350,645	1,350,645

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71710	Grant Projects	7,773	45,002	47,595	-	216,500	112,120	-	-
A71810	Dues And Subscriptions	34,427	15,598	16,415	16,500	16,500	15,686	16,500	16,500
A71950	Cellular Phones	95,485	100,108	108,498	104,000	104,000	122,647	236,000	236,000
A71960	Data/Telecommunications	21,566	20,856	20,971	27,800	27,800	21,736	24,000	24,000
A71965	Radio Fees	116,673	112,357	108,235	122,400	122,400	97,007	132,900	132,900
A72010	Extradition Expenses	37,341	43,859	73,245	58,000	58,000	26,589	58,000	58,000
A72020	Investigative Expense	29,471	49,750	30,739	40,000	40,000	87,937	40,000	40,000
A72210	Motor Vehicle Maintenance & Repairs	330,956	328,332	376,627	340,000	340,000	369,636	340,000	340,000
A72230	Boat Maintenance And Repairs	17,943	15,246	19,079	18,000	18,000	11,833	18,000	18,000
A72240	Radio Equipment Maintenance & Repair	39,138	60,365	59,892	80,000	80,000	16,421	80,000	80,000
A72280	Equipment Maintenance	13,084	22,444	22,484	37,185	37,185	12,004	36,185	36,185
A72520	Record Storage	16,418	14,079	14,676	14,500	14,500	12,188	15,500	15,500
A72530	Equipment Rental	47,003	52,621	46,254	55,200	55,200	52,257	56,200	56,200
A72760	Northern Illinois Crime Lab	173,754	173,754	197,180	197,180	197,180	197,180	197,180	197,180
A72920	Meals And Lodging For Jurors	1,950	7,076	-	-	-	-	-	-
A79940	Miscell Contractual Services	33,407	89,591	66,264	60,000	3,085,540	2,974,781	5,535,000	5,535,000
A79950	All Other Miscellaneous	80	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>7,702,764</b>	<b>7,798,701</b>	<b>8,381,491</b>	<b>8,739,350</b>	<b>12,646,222</b>	<b>9,955,416</b>	<b>14,131,650</b>	<b>14,131,650</b>
A82020	Building Improvements	-	-	-	16,200	16,200	15,950	-	-
A83010	Motor Vehicles	-	16,575	-	-	-	-	-	-
A84030	Computer Equipment	-	-	-	100,000	100,000	22,845	-	-
A84060	Furniture And Office Equipment	9,079	9,689	-	-	-	-	-	-
A85040	Replacements	64,072	347,939	158,824	104,759	104,759	104,759	702,637	702,637
<b>AH8X-Capital Expenditures</b>		<b>73,151</b>	<b>374,203</b>	<b>158,824</b>	<b>220,959</b>	<b>220,959</b>	<b>143,554</b>	<b>702,637</b>	<b>702,637</b>
<b>Total Expenses</b>		<b>68,196,303</b>	<b>71,293,278</b>	<b>72,787,975</b>	<b>77,599,248</b>	<b>78,527,699</b>	<b>59,066,420</b>	<b>82,527,070</b>	<b>82,527,070</b>

# Sheriff's Merit Commission

## DEPARTMENT PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AH5X-Personnel	0	0	0	33,733	33,733	0%
AH6X-Commodities	233	250	250	300	50	20%
AH74X-Benefits	0	0	0	16,000	16,000	0%
AH7X-Contractuals	54,160	55,050	55,050	58,655	3,605	7%
<b>Total Expenses</b>	<b>54,393</b>	<b>55,300</b>	<b>55,300</b>	<b>108,688</b>	<b>53,388</b>	<b>97%</b>

\*0.5 FTE has been allocated from Risk Management to account for Merit Commission duties.

## GOALS

- Continue to improve the recruitment and selection process to attract diverse and qualified candidates and reduce the average time taken to complete the selection process.
- Ensure that the promotional process is clear, merit-based, and aligned with the department's long-term goals.
- Strengthen coordination between the Merit Commission and the Sheriff's Office to align with overall strategic goals.

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
Candidate Applications	164	320	337	311	323
Candidates Who Took the Physical Fitness Test	78	90	118	112	107
Candidates Who Took the Written Exam	66	58	87	94	80
Candidates Certified by SMC to Sheriff	19	22	36	27	28
Candidates Appointed by Sheriff	6	8	13	9	10

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M50X-Sheriff's Merit Comm F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-	Fees	3,150	-	-	-	-	-	-	-
<b>A46X-</b>	<b>Charges for Services</b>	<b>3,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>3,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M50X-Sheriff's Merit Comm F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	-	-	-	-	33,733	33,733
<b>AH5X-Personnel</b>		-	-	-	-	-	-	<b>33,733</b>	<b>33,733</b>
A61010-Office Supplies		93	214	74	100	100	52	150	150
A61080-Food and Provisions		239	52	159	150	150	-	150	150
<b>AH6X-Commodities</b>		<b>332</b>	<b>266</b>	<b>233</b>	<b>250</b>	<b>250</b>	<b>52</b>	<b>300</b>	<b>300</b>
A74080-H/L/D Employee Benefits		-	-	-	-	-	-	11,379	11,379
A74100-Retirement Benefits/FICA		-	-	-	-	-	-	2,580	2,580
A74110-Retirement Benefits/IMRF		-	-	-	-	-	-	2,041	2,041
<b>AH74X-Benefits</b>		-	-	-	-	-	-	<b>16,000</b>	<b>16,000</b>
A71150-Consultants		2,420	3,925	24,584	25,000	25,000	2,095	31,105	31,105
A71325-Polygraph Fees		7,360	12,670	16,975	15,000	15,000	9,555	15,000	15,000
A71450-Mileage Reimbursement		1,904	2,228	1,623	1,500	1,500	1,089	1,500	1,500
A71490-Employment Ads-Help Wanted		298	-	-	-	-	-	-	-
A71950-Cellular Phones		1,464	1,118	1,023	950	950	747	950	950
A72510-Building Rentals		1,500	900	2,298	2,500	2,500	570	-	-
A72520-Record Storage		114	96	88	100	100	88	100	100
A72970-Per Diem Fees		11,350	10,780	7,570	10,000	10,000	5,490	10,000	10,000
<b>AH7X-Contractuals</b>		<b>26,409</b>	<b>31,717</b>	<b>54,160</b>	<b>55,050</b>	<b>55,050</b>	<b>19,634</b>	<b>58,655</b>	<b>58,655</b>
<b>Total Expenses</b>		<b>26,741</b>	<b>31,982</b>	<b>54,393</b>	<b>55,300</b>	<b>55,300</b>	<b>19,686</b>	<b>108,688</b>	<b>108,688</b>

LAW AND JUDICIAL COMMITTEE  
**State's Attorney's Office**

**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, to handle mental health commitment proceedings and a wide variety of other legal matters.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	92,034	15,000	15,000	15,000	0	0%
A45X-Intergovernmental	2,565,827	1,779,060	4,762,626	1,060,311	(718,749)	-40%
A46X-Charges for Services	299,447	230,000	230,000	230,000	0	0%
A49X-Transfers	60,405	0	0	0	0	0%
AHM-Miscellaneous	15,056	100	100	100	0	0%
<b>Total Revenue</b>	<b>3,032,768</b>	<b>2,024,160</b>	<b>5,007,726</b>	<b>1,305,411</b>	<b>(718,749)</b>	<b>-36%</b>
AH5X-Personnel	12,008,699	13,216,311	15,415,473	12,336,208	(880,103)	-7%
AH6X-Commodities	59,786	75,000	247,590	67,600	(7,400)	-10%
AH74X-Benefits	3,823,517	4,217,612	4,988,049	3,903,614	(313,998)	-7%
AH7X-Contractuals	997,596	706,321	4,460,285	744,593	38,272	5%
AH8X-Capital Expenditures	3,036	0	203,200	0	0	0%
<b>Total Expenses</b>	<b>16,892,633</b>	<b>18,215,245</b>	<b>25,314,597</b>	<b>17,052,015</b>	<b>(1,163,230)</b>	<b>-6%</b>

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	138	143	150
Part Time	10	9	7

*\*THE ABOVE FINANCIAL SUMMARY TABLE AND STAFFING SUMMARY REPRESENTS THE STATE'S ATTORNEY BUDGET INCLUDING THE CHILDREN'S ADVOCACY CENTER.*

LAW AND JUDICIAL COMMITTEE  
**State's Attorney's Office**

**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, to handle mental health commitment proceedings and a wide variety of other legal matters.

**FINANCIAL SUMMARY – STATE'S ATTORNEY'S OFFICE WITHOUT THE CHILD ADVOCACY CENTER**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	92,034	15,000	15,000	15,000	0	0%
A45X-Intergovernmental	1,913,819	987,670	3,495,103	1,060,311	72,641	7%
A46X-Charges for Services	273,198	210,000	210,000	210,000	0	0%
A49X-Transfers	56,697	0	0	0	0	0%
AHM-Miscellaneous	15,056	100	100	100	0	0%
<b>Total Revenue</b>	<b>2,350,804</b>	<b>1,212,770</b>	<b>3,720,203</b>	<b>1,285,411</b>	<b>72,641</b>	<b>6%</b>
AH5X-Personnel	11,365,083	12,544,367	14,510,111	11,824,563	(719,804)	-6%
AH6X-Commodities	49,847	71,000	216,590	62,600	(8,400)	-12%
AH74X-Benefits	3,618,882	3,999,388	4,721,713	3,725,203	(274,185)	-7%
AH7X-Contractuals	942,549	691,244	3,192,405	672,593	(18,651)	-3%
AH8X-Capital Expenditures	3,036	0	0	0	-	0%
<b>Total Expenses</b>	<b>15,979,397</b>	<b>17,305,999</b>	<b>22,640,819</b>	<b>16,284,959</b>	<b>(1,021,040)</b>	<b>-6%</b>

**GOALS**

- Continue to implement programs that reduce crime as we have seen with the GVPI prevention approach and violent crime unit success in the courtroom.
- Continue to support victims through increasing grant funding and making even more direct services linkages.
- Continue to detain violent offenders through successful court hearings in detention court.
- Increase restorative justice programs for non-violent offenders by advocating for increased court acceptance of diversion programs.
- Increase countywide data infrastructure capable of supporting accurate crime reporting. (Join the Illinois Crime Data Task Force created by Illinois General Assembly in 2024 at request of State's Attorney Rinehart.)

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	131	136	140
Part Time	5	7	5

FULL-TIME POSITIONS	COUNT
Admin Specialist	2
Asst. Attorney	12
Attorney Chief	10
Chief Deputy	3
Chief of GV Victim Services	1

Chief of Support Services	1
Communications Specialist	1
Cyber Crimes Analyst	1
Cyber Lab Director	1
Directors	1
Diversion/Deflection Coordinator	1
Domestic Violence Attorney	1
Executive Legal Assistant	15
Financial Crimes Attorney	1
First Assistant	1
Gun Violence Prevention Director	1
GVPI Safe Storage Specialist	1
Human Trafficking Task Force Coordinator	1
Law Enforcement Liaison	1
Paralegal	1
Prin Asst Atty	39
Safe-T Act Assistant State Attorney	1
Safe-T Act Attorney	1
Safe-T Act Victim Specialist	1
Sr Asst Attorney	11
Sr Investigator	6
Sr Legal Asst	8
Sr Paralegal	3
Sr Vic/Wit Coordinator	4
State's Attorney	1
Victim Services Specialist	2
Vic/Wit Coordinator	5
Violence Prevention Council Coordinator	1
<b>TOTAL</b>	<b>140</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2023 ACTUAL	FY2024 MIDPOINT	FY24 PROJECTED
Number of defendants in formal APP Diversion Program and Misdemeanor Diversion Program	165	65	173
SAO Victim Services Specialists	14	14	15
Cyber – Search Warrants/Ping Orders	623	421	842
Cyber – Electronic devices analyzed	770	327	654

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney less CAC F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43060		Overweight Fees - States Attorney	41	0	5,738	5,000	5,000	0	5,000	5,000
A43110		Collection Fees	35,050	19,499	86,296	10,000	10,000	66,137	10,000	10,000
<b>A43X-Fines and Forfeitures</b>			<b>35,091</b>	<b>19,499</b>	<b>92,034</b>	<b>15,000</b>	<b>15,000</b>	<b>66,137</b>	<b>15,000</b>	<b>15,000</b>
A45020		All Other Salary Reimbursement	0	0	0	0	0	0	0	0
A45140		Child Support IV-D Reimb	741,427	601,694	623,796	712,070	712,070	550,073	726,311	726,311
A45280		Salary Reimbursement	158,993	163,820	155,683	174,600	174,600	148,658	184,000	184,000
A45330		Grants - Other	16,098	5,945	5,253	0	0	0	0	0
A45333		Grants - State	149,386	78,953	167,679	95,000	1,327,450	246,849	144,000	144,000
A45334		Grants - Federal	232,446	692,840	956,408	0	574,983	1,135,289	0	0
A45335		Grants - Nonprofit	0	0	0	0	700,000	400,000	0	0
A45350		Other State Funds	6,000	6,000	5,000	6,000	6,000	5,000	6,000	6,000
A45970		Transfers from Agency Funds	121,755	150,000	0	0	0	0	0	0
<b>A45X-Intergovernmental</b>			<b>1,426,105</b>	<b>1,699,252</b>	<b>1,913,819</b>	<b>987,670</b>	<b>3,495,103</b>	<b>2,485,869</b>	<b>1,060,311</b>	<b>1,060,311</b>
A46010		Fees	6,031	9,419	5,781	10,000	10,000	611	10,000	10,000
A46030		Asset Forfeiture - State	0	0	0	0	0	824	0	0
A46250		States Attorneys Fees	303,876	260,979	267,407	200,000	200,000	180,123	200,000	200,000
A46955		State's Attorney Civil Cannabis	54	38	10	0	0	0	0	0
<b>A46X-Charges for Services</b>			<b>309,961</b>	<b>270,436</b>	<b>273,198</b>	<b>210,000</b>	<b>210,000</b>	<b>181,558</b>	<b>210,000</b>	<b>210,000</b>
A49920		Transfers From Other Funds	-	-	56,697.00	-	-	(56,697.00)	-	-
<b>A49X-Transfers</b>			<b>-</b>	<b>-</b>	<b>56,697</b>	<b>-</b>	<b>-</b>	<b>(56,697)</b>	<b>-</b>	<b>-</b>
A49910		All Other Miscellaneous Revenue	139	996	15,056	100	100	25	100	100
<b>AHM-Miscellaneous</b>			<b>139</b>	<b>996</b>	<b>15,056</b>	<b>100</b>	<b>100</b>	<b>25</b>	<b>100</b>	<b>100</b>
<b>Total Revenue</b>			<b>1,771,296</b>	<b>1,990,183</b>	<b>2,350,804</b>	<b>1,212,770</b>	<b>3,720,203</b>	<b>2,676,892</b>	<b>1,285,411</b>	<b>1,285,411</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney less CAC F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		9,867,893	10,470,907	10,905,564	12,232,556	14,167,015	9,730,806	11,483,492	11,587,852
A51120-Permanent PT Salaries/Wages		156,401	201,933	221,591	281,811	311,865	161,831	190,871	190,871
A51130-Payroll Accrual Year End		308,861	48,176	36,371	-	1,231	(393,410)	-	-
A51140-Overtime Salaries And Wages		-	3,770	-	-	-	-	-	-
A51160-Holiday Pay		-	590	-	-	-	-	-	-
A51180-Special Pay		8,922	12,574	15,519	13,000	13,000	9,958	19,200	19,200
A51210-Performance Appraisals		13,741	9,061	15,468	-	-	22,836	-	-
A51220-Vacation payout		248,243	71,676	104,799	-	-	40,002	-	-
A51230-Sick Payout		93,071	38,294	42,489	-	-	-	-	-
A51240-Opt Out Premium		13,665	15,541	18,402	15,000	15,000	19,442	24,000	24,000
A51260-Incentive payments		-	-	3,000	-	-	10,000	-	-
A51310-Cell Phone Allowance		2,663	1,775	1,880	2,000	2,000	1,420	2,640	2,640
<b>AH5X-Personnel</b>		<b>10,713,460</b>	<b>10,874,297</b>	<b>11,365,083</b>	<b>12,544,367</b>	<b>14,510,111</b>	<b>9,602,885</b>	<b>11,720,203</b>	<b>11,824,563</b>
A61010-Office Supplies		17,004	19,955	15,890	12,900	80,092	9,999	11,850	11,850
A61020-Computer Supplies		3,606	16,584	9,975	5,000	17,072	9,585	5,000	5,000
A61030-Books Manuals And Periodicals		22,259	3,595	(3,579)	2,000	2,000	1,222	6,650	6,650
A61040-Operational Supplies		27,360	34,811	15,791	39,100	105,426	16,704	21,100	24,100
A65090-Gasoline		6,141	12,358	11,216	12,000	12,000	7,507	11,000	11,000
A65120-Automobile Repairs and Maintenance		72	-	504	-	-	14,195	4,000	4,000
A65180-Miscellaneous Commodities		-	-	50	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>76,442</b>	<b>87,303</b>	<b>49,847</b>	<b>71,000</b>	<b>216,590</b>	<b>59,212</b>	<b>59,600</b>	<b>62,600</b>
A74080-H/L/D Employee Benefits		2,173,163	2,304,069	2,216,737	2,359,930	2,897,805	1,770,906	2,092,290	2,111,757
A74100-Retirement Benefits/FICA		770,051	783,979	821,559	959,644	1,059,818	701,535	896,073	904,057
A74110-Retirement Benefits/IMRF		946,485	806,312	580,586	679,814	764,090	502,108	703,075	709,389
<b>AH74X-Benefits</b>		<b>3,889,699</b>	<b>3,894,360</b>	<b>3,618,882</b>	<b>3,999,388</b>	<b>4,721,713</b>	<b>2,974,549</b>	<b>3,691,438</b>	<b>3,725,203</b>
A71120-Interpreters		5,910	5,422	9,720	10,000	10,000	4,899	5,000	5,000
A71150-Consultants		47,150	125,420	88,122	80,200	235,200	63,785	55,200	55,200
A71230-Software & Online Services		18,278	32,083	103,291	244,483	244,483	235,254	251,866	251,866
A71450-Mileage Reimbursement		523	836	908	1,000	1,000	222	1,000	1,000
A71470-Employee Relations		-	3,804	2,981	2,165	2,165	2,170	2,220	2,220
A71500-Trips And Training		9,006	32,283	30,248	23,500	197,549	77,800	25,000	25,000
A71810-Dues And Subscriptions		25,540	27,564	52,405	33,760	33,760	23,979	34,773	34,773
A71830-Transcripts		50,457	62,172	42,520	55,000	55,000	51,497	55,000	55,000
A71840-Publications & Legal Notices		6,076	8,306	3,555	5,000	5,000	3,944	4,000	4,000
A71950-Cellular Phones		8,847	9,041	12,735	16,508	18,008	10,636	16,525	16,525
A71960-Data/Telecommunications		1,619	1,706	1,589	1,800	1,800	570	1,800	1,800
A71965-Radio Fees		4,212	4,212	4,527	4,968	4,968	4,302	5,616	5,616
A71970-Courier Services		2,980	2,256	1,680	2,000	2,000	2,109	2,000	2,000
A72020-Investigative Expense		90	15	-	-	-	-	-	-
A72140-Unemployment Compensation		-	-	-	-	2,801	-	-	-
A72170-Liability And Work Comp Insurance		-	-	-	-	300	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		5,894	8,590	6,860	6,000	6,000	-	-	-
A72260-Office Equip Maintenance And Repairs		-	-	164	-	-	-	-	-
A72280-Equipment Maintenance		-	-	773	-	-	-	-	-
A72520-Record Storage		65,034	9,470	73,146	70,000	70,000	72,118	75,000	75,000
A72530-Equipment Rental		25,079	18,546	34,366	28,367	28,367	34,995	33,600	33,600
A72560-All Other Rentals		5,667	54,235	-	-	-	-	-	-
A72820-Postage		260	-	-	100	100	-	100	100

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

**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney less CAC F101-General Fund

<b>Acct</b>	<b>Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2021</b>	<b>Recognized Amount FY2022</b>	<b>Recognized Amount FY2023</b>	<b>Adopted Budget FY2024</b>	<b>Modified Budget FY2024</b>	<b>Y-T-D Recognized FY2024</b>	<b>Department Request Budget FY2025</b>	<b>County Admin Budget FY2025</b>
A72830-Printing Services_72830			-	-	1,680	-	23,538	6,731	-	-
A72960-Witness Fees			2,821	7,216	21,901	15,500	15,500	19,260	15,500	15,500
A79940-Miscell Contractual Services			53,994	250,222	381,996	82,593	2,110,828	1,037,863	80,093	80,093
A79950-All Other Miscellaneous			12,716	58,874	67,382	8,300	124,038	36,286	8,300	8,300
<b>AH7X-Contractuals</b>			<b>352,203</b>	<b>722,273</b>	<b>942,549</b>	<b>691,244</b>	<b>3,192,405</b>	<b>1,688,420</b>	<b>672,593</b>	<b>672,593</b>
A84030-Computer Equipment			-	751	3,036	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>			<b>-</b>	<b>751</b>	<b>3,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>			<b>15,031,804</b>	<b>15,578,984</b>	<b>15,979,397</b>	<b>17,305,999</b>	<b>22,640,819</b>	<b>14,325,066</b>	<b>16,143,834</b>	<b>16,284,959</b>

# State's Attorney's Office – Children's Advocacy Center

## DEPARTMENT PURPOSE

The Lake County Children's Advocacy Center (LCCAC) facilitates the interagency coordinated response of child sexual abuse and physical abuse allegations in Lake County. A committed and effective Multi-Disciplinary Team (MDT) is the foundation of the LCCAC. The MDT coordinates the investigation and service deliveries to children and families while preserving and respecting the rights of the clients in addition to the mandates and obligations of each agency. The MDT consists of Lake County State's Attorney's Office Specialized Victims Unit Prosecutors, Lake County Health Department Mental Health Staff, Victim Advocates, Department of Children and Family Services (DCFS) Investigators, Medical Providers, Law Enforcement Personnel, and Forensic Interviewers.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	652,008	791,390	1,267,523	0	(791,390)	100%
A46X-Charges for Services	26,248	20,000	20,000	20,000	0	0%
A49X-Transfers	3,708	0	0	0	0	0%
<b>Total Revenue</b>	<b>681,964</b>	<b>811,390</b>	<b>1,287,523</b>	<b>20,000</b>	<b>(791,390)</b>	<b>-98%</b>
AH5X-Personnel	643,614	671,945	905,363	511,645	(160,300)	-24%
AH6X-Commodities	9,940	4,000	31,000	5,000	1,000	25%
AH74X-Benefits	204,635	218,224	266,336	178,411	(39,813)	-18%
AH7X-Contractuals	55,047	15,077	1,127,881	72,000	56,923	378%
AH8X-Capital Expenditures	0	0	203,200	0	0	0%
<b>Total Expenses</b>	<b>913,236</b>	<b>909,246</b>	<b>2,673,780</b>	<b>767,056</b>	<b>(142,190)</b>	<b>-16%</b>

## GOALS

- Formalize the establishment of a leadership team within current organizational structure to better support existing staff, drive organizational objectives, and support succession planning while allowing the Executive Director to focus on strategic expansion, funding procurement, and administrative responsibilities.
- Coordinate and Conduct 900 forensic interviews with specialized trained Forensic Interviewers.
- Function with greater efficiency and impact to foster healthy community, government, and professional partnerships to aid in the long-term success of the LCCAC.
- Provide approximately 300 medical evaluations by approved healthcare providers while fostering the partnership with Rosalind Franklin University and providing medical professionals with a forum to be better educated, trained and compassionate to the Children's Advocacy Center Process.
- Successfully obtain re-accreditation with the National Children's Alliance, due to take place in October 2025, and fulfill the 10 essential standards defined by the CAC model and response which are:
  - Multidisciplinary Team
  - Diversity, Equity and Access
  - Forensic Interviews
  - Victim Support and Advocacy
  - Medical Evaluations
  - Mental Health
  - Case Review and Coordination
  - Case Tracking
  - Organizational Capacity
  - Child Safety and Protection

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	7	7	10
Part Time	2	2	2

FULL-TIME POSITIONS	COUNT
Admin Specialist	1
Directors	3
MDT Coordinator	1
Sr Investigator	1
Sr Vic/Wit Coordinator	4
<b>TOTAL</b>	<b>10</b>

## PERFORMANCE INFORMATION

MEASUREMENT	TY2023 ACTUAL	TY2024 PARTIAL	TY2025 GOAL
Scheduled Forensic Interviews	813	496	900
Unique Clients Provided with Individual and/or Group Therapy	180	130	300
Secure Reaccreditation from the National Children's Alliance	-	-	1
Children Receiving a Medical Exam On-Site	-	-	300
Youth and Adults Educated and Community Collaboration	1,000	1,500	3,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M3300070, M3302010, M3303020, M3304030, M3305040-Child Advocacy Center F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45020		All Other Salary Reimbursement	5,672	-	42,277	-	-	-	-	-
A45333		Grants - State	113,702	80,346	345,389	571,799	1,653,799	446,884	-	-
A45334		Grants - Federal	334,974	224,306	264,342	219,591	244,133	166,485	-	-
A45350		Other State Funds	-	-	-	-	150,000	-	-	-
<b>A45X-Intergovernmental</b>			<b>454,348</b>	<b>304,652</b>	<b>652,008</b>	<b>791,390</b>	<b>2,047,932</b>	<b>613,369</b>	-	-
A46010		Fees	26,455	23,186	26,248	20,000	20,000	14,062	20,000	20,000
<b>A46X-Charges for Services</b>			<b>26,455</b>	<b>23,186</b>	<b>26,248</b>	<b>20,000</b>	<b>20,000</b>	<b>14,062</b>	<b>20,000</b>	<b>20,000</b>
A49920		Transfers From Other Funds	-	-	3,708	-	-	(3,708)	-	-
<b>A49X-Transfers</b>			-	-	<b>3,708</b>	-	-	<b>(3,708)</b>	-	-
<b>Total Revenue</b>			<b>480,803</b>	<b>327,838</b>	<b>681,964</b>	<b>811,390</b>	<b>2,067,932</b>	<b>623,723</b>	<b>20,000</b>	<b>20,000</b>

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

**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M3300070, M3302010, M3303020, M3304030, M3305040-Child Advocacy Center F101-General Fund

Acct	Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages			544,858	543,246	558,275	584,121	763,588	616,370	458,611	458,611
A51120-Permanent PT Salaries/Wages			43,409	53,653	62,567	86,324	35,275	39,692	51,534	51,534
A51130-Payroll Accrual Year End			15,223	2,716	4,485	-	-	(22,423)	-	-
A51180-Special Pay			-	435	-	-	-	1,000	-	-
A51210-Performance Appraisals			1,299	612	1,066	-	-	955	-	-
A51220-Vacation payout			13,612	-	6,939	-	-	-	-	-
A51230-Sick Payout			8,214	-	6,280	-	-	-	-	-
A51240-Opt Out Premium			2,335	2,827	2,366	1,500	1,500	2,480	1,500	1,500
A51310-Cell Phone Allowance			-	-	-	-	-	475	-	-
<b>AH5X-Personnel</b>			<b>628,950</b>	<b>603,489</b>	<b>641,978</b>	<b>671,945</b>	<b>800,363</b>	<b>638,549</b>	<b>511,645</b>	<b>511,645</b>
A61010-Office Supplies			889	1,754	7,225	1,000	1,000	1,162	2,000	2,000
A61020-Computer Supplies			-	-	-	-	-	402	-	-
A61040-Operational Supplies			2,847	2,049	2,715	3,000	3,000	2,770	3,000	3,000
A61120-Outreach Supplies			-	-	-	-	-	3,600	-	-
<b>AH6X-Commodities</b>			<b>3,736</b>	<b>3,803</b>	<b>9,940</b>	<b>4,000</b>	<b>4,000</b>	<b>7,934</b>	<b>5,000</b>	<b>5,000</b>
A74080-H/L/D Employee Benefits			120,451	117,863	124,514	129,997	154,342	144,097	108,292	108,292
A74100-Retirement Benefits/FICA			45,933	44,272	47,252	51,404	57,205	46,459	39,256	39,256
A74110-Retirement Benefits/IMRF			57,001	43,126	32,869	36,823	41,002	33,039	30,863	30,863
<b>AH74X-Benefits</b>			<b>223,385</b>	<b>205,261</b>	<b>204,635</b>	<b>218,224</b>	<b>252,549</b>	<b>223,595</b>	<b>178,411</b>	<b>178,411</b>
A71230-Software & Online Services			-	-	5,267	-	34,501	9,929	-	-
A71450-Mileage Reimbursement			-	-	229	-	-	-	-	-
A71500-Trips And Training			-	5,459	21	3,000	3,000	4,031	10,000	10,000
A71810-Dues and Subscriptions			-	-	-	-	10,000	6,100	-	-
A71950-Cellular Phones			1,960	2,729	(163)	1,584	1,584	121	-	-
A72530-Equipment Rental			1,785	1,392	132	1,493	1,493	-	-	-
A72830-Printing Services_72830			-	-	-	-	-	6,081	-	-
A79920-Transfer Other Funds			-	-	-	-	-	62,684	-	-
A79940-Miscell Contractual Services			35,178	25,646	47,410	7,000	1,075,303	171,401	60,000	60,000
A79950-All Other Miscellaneous			25,581	28,969	2,151	2,000	2,000	25,550	2,000	2,000
<b>AH7X-Contractuals</b>			<b>64,504</b>	<b>64,195</b>	<b>55,047</b>	<b>15,077</b>	<b>1,127,881</b>	<b>285,897</b>	<b>72,000</b>	<b>72,000</b>
A82020-Building Improvements			-	-	-	-	150,000	-	-	-
A84040-Computer System Software			-	-	-	-	-	1,278	-	-
<b>AH8X-Capital Expenditures</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>1,278</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>			<b>920,575</b>	<b>876,748</b>	<b>911,600</b>	<b>909,246</b>	<b>2,334,793</b>	<b>1,157,253</b>	<b>767,056</b>	<b>767,056</b>

# Treasurer

## DEPARTMENT PURPOSE

The Office of the Treasurer manages the billing, collection, and distribution of real estate taxes for/to all taxing districts in Lake County; safeguards and properly invests County funds; manages deposits that are made on behalf of Lake County and various County agencies; and administers fund balances to meet the County's various financial needs.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,693,657	3,550,000	3,550,000	4,250,000	700,000	20%
A46X-Charges for Services	77	0	0	0	0	0%
A49X-Transfers	5,639	46,463	46,463	50,282	3,819	8%
AHM-Miscellaneous	11,592,852	3,246,703	3,246,703	5,002,500	1,755,797	54%
<b>Total Revenue</b>	<b>17,292,224</b>	<b>6,843,166</b>	<b>6,843,166</b>	<b>9,302,782</b>	<b>2,459,616</b>	<b>36%</b>
AH5X-Personnel	960,636	976,109	976,109	971,696	(4,413)	0%
AH6X-Commodities	5,371	9,000	9,000	6,400	(2,600)	-29%
AH74X-Benefits	322,791	356,018	356,018	334,458	(21,560)	-6%
AH7X-Contractuals	181,720	124,340	124,340	174,022	49,682	40%
<b>Total Expenses</b>	<b>1,470,519</b>	<b>1,465,467</b>	<b>1,465,467</b>	<b>1,486,576</b>	<b>21,109</b>	<b>1%</b>

## GOALS

- Broaden information streams to County residents to keep them informed and educated on property tax collection processes.
- Continue to develop staff through more training and more in-depth meeting structure.
- Seek out leadership training opportunities through seminars, conferences and free online trainings.
- Continue to research and entertain new and creative ways to improve on property tax collection.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	16	16	16
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Deputy Treasurer	1
Executive Assistant	1
Real Estate Tax Accountant	2
Lead Cashier	1
Lead Real Estate Tax Admin	1
Operations Manager	1
Director of Financial Operations	1
Real Estate Tax Analyst	2
Real Estate Tax Specialist	5
Treasurer	1
<b>TOTAL</b>	<b>16</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M20X-Treasurer F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41130	Penalty Cost & Interest On Collect	8,208,372	4,153,982	4,926,506	3,500,000	3,500,000	-	4,000,000	4,200,000
A41150	Tax Sale/Redemption P I & Cost	-	-	767,151	50,000	50,000	70,087	50,000	50,000
<b>A41X</b>	<b>Taxes</b>	<b>8,208,372</b>	<b>4,153,982</b>	<b>5,693,657</b>	<b>3,550,000</b>	<b>3,550,000</b>	<b>70,087</b>	<b>4,050,000</b>	<b>4,250,000</b>
A45280	Salary Reimbursement	-	-	-	-	-	6,500	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>-</b>
A46700	Site Development Permit Fee	-	-	77	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	106,035	77,730	5,639	46,463	46,463	-5,639	50,282	50,282
<b>A49X</b>	<b>Transfers</b>	<b>106,035</b>	<b>77,730</b>	<b>5,639</b>	<b>46,463</b>	<b>46,463</b>	<b>5,639</b>	<b>50,282</b>	<b>50,282</b>
A48010	Interest	2,083,507	718,260	4,093,511	3,179,203	3,179,203	2,386,021	4,500,000	5,000,000
A48011	Interest Earnings - Old National Bank	10,727	9,390	32,712	65,000	65,000	-	-	-
A48014	Unrealized Gain/Loss on IPRIME Investments	-	-	66,600	-	-	261,000	-	-
A48015	Gain/Loss on Year End Valuation of Investment	-	-12,317,060	7,219,247	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	33,403	124,863	180,783	2,500	2,500	20,712	2,500	2,500
<b>AHM</b>	<b>Miscellaneous</b>	<b>2,039,377</b>	<b>11,464,548</b>	<b>11,592,852</b>	<b>3,246,703</b>	<b>3,246,703</b>	<b>2,667,733</b>	<b>4,502,500</b>	<b>5,002,500</b>
<b>Total</b>	<b>Revenue</b>	<b>6,275,030</b>	<b>7,232,836</b>	<b>17,292,224</b>	<b>6,843,166</b>	<b>6,843,166</b>	<b>2,738,682</b>	<b>8,602,782</b>	<b>9,302,782</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M20X-Treasurer F101-General Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		896,011	879,334	927,878	974,609	974,609	828,948	967,196	967,196
A51130-Payroll Accrual Year End		28,141	981	6,053	-	-	-35,175	-	-
A51140-Overtime Salaries And Wages		626	62	328	-	-	266	-	-
A51200-Temporary PT Salaries/Wages		15,897	714	-	-	-	-	-	-
A51210-Performance Appraisals		1,343	-	-	-	-	-	-	-
A51220-Vacation payout		5,380	8,581	16,529	-	-	4,223	-	-
A51230-Sick Payout		-	-	8,348	-	-	8,957	-	-
A51240-Opt Out Premium		2,762	2,308	1,500	1,500	1,500	2,019	4,500	4,500
<b>AH5X-Personnel</b>		<b>950,160</b>	<b>891,981</b>	<b>960,636</b>	<b>976,109</b>	<b>976,109</b>	<b>809,238</b>	<b>971,696</b>	<b>971,696</b>
A61010-Office Supplies		2,143	4,674	1,838	4,000	4,000	1,447	1,900	1,900
A61020-Computer Supplies		-	-	79	-	-	-	-	-
A61040-Operational Supplies		4,857	1,466	1,892	4,000	4,000	1,434	2,000	2,000
A61120-Outreach Supplies		-	839	1,562	1,000	1,000	1,563	2,500	2,500
<b>AH6X-Commodities</b>		<b>7,000</b>	<b>6,979</b>	<b>5,371</b>	<b>9,000</b>	<b>9,000</b>	<b>4,444</b>	<b>6,400</b>	<b>6,400</b>
A74080-H/L/D Employee Benefits		209,559	187,418	202,938	227,855	227,855	180,292	202,294	202,294
A74100-Retirement Benefits/FICA		68,502	65,217	70,443	74,672	74,672	59,213	74,335	74,335
A74110-Retirement Benefits/IMRF		83,776	70,743	49,411	53,491	53,491	42,279	57,829	57,829
<b>AH74X-Benefits</b>		<b>361,837</b>	<b>323,377</b>	<b>322,791</b>	<b>356,018</b>	<b>356,018</b>	<b>281,784</b>	<b>334,458</b>	<b>334,458</b>
A71125-Staff Augmentation		-	-	53,788	-	-	-	-	-
A71140-Legal Services		62	-	-	-	-	-	-	-
A71150-Consultants		10,000	45,607	-	25,000	25,000	-	-	-
A71230-Software & Online Services		282	859	165	1,000	1,000	864	1,200	1,200
A71450-Mileage Reimbursement		675	-	421	250	250	-	500	500
A71470-Employee Relations		-	402	236	240	240	792	240	240
A71500-Trips And Training		505	1,208	626	3,500	3,500	3,305	3,500	3,500
A71810-Dues And Subscriptions		1,510	830	1,092	1,350	1,350	315	2,165	2,165
A71830-Transcripts .		-	-	-	-	-	180	-	-
A71840-Publications & Legal Notices		28,225	16,366	28,290	17,000	17,000	-	30,000	30,000
A71970-Courier Services		6,428	6,260	6,783	10,000	10,000	5,093	7,000	7,000
A72020-Investigative Expense		-	-	-	-	-	10	-	-
A72280-Equipment Maintenance		573	-	-	-	-	-	-	-
A72530-Equipment Rental		1,576	2,564	1,971	2,800	2,800	289	2,500	2,500
A72815-Bank Service Charges		-	39	69	50	50	12	50	50
A72820-Postage		-	-	-	-	-	164	-	-
A72830-Printing Services_72830		61,634	48,519	87,150	61,950	61,950	62,810	125,667	125,667
A79940-Miscell Contractual Services		1,821	1,108	1,131	1,200	1,200	4,289	1,200	1,200
<b>AH7X-Contractuals</b>		<b>113,291</b>	<b>123,761</b>	<b>181,720</b>	<b>124,340</b>	<b>124,340</b>	<b>78,123</b>	<b>174,022</b>	<b>174,022</b>
<b>Total Expenses</b>		<b>1,432,288</b>	<b>1,346,097</b>	<b>1,470,519</b>	<b>1,465,467</b>	<b>1,465,467</b>	<b>1,173,589</b>	<b>1,486,576</b>	<b>1,486,576</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Other Property Tax Funds

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# Bridge Tax

## FUND PURPOSE

The Bridge Tax is a property-based tax and the proceeds are restricted to the funding of drainage-related projects, such as bridges, culverts, curbs, ditches, drains, and associated features. The proceeds may also be used to fund joint bridge projects or to secure non-County funding for similar projects. The County's Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	3,887,067	3,903,059	3,903,059	3,903,059	0	0%
A45X-Intergovernmental	0	0	11,718	0	0	0%
AHM-Miscellaneous	91,364	32,511	32,511	63,972	31,461	97%
<b>Total Revenue</b>	<b>3,978,431</b>	<b>3,935,570</b>	<b>3,947,288</b>	<b>3,967,031</b>	<b>31,461</b>	<b>1%</b>
AH6X-Commodities	28,000	15,000	15,000	15,450	450	3%
AH7X-Contractuals	58,062	153,566	216,775	364,650	211,084	137%
AH8X-Capital Expenditures	975,280	3,767,004	11,008,271	3,586,931	(180,073)	-5%
<b>Total Expenses</b>	<b>1,061,342</b>	<b>3,935,570</b>	<b>11,240,046</b>	<b>3,967,031</b>	<b>31,461</b>	<b>1%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	4,011,080	3,880,216	3,882,652	3,903,059	3,903,059	3,514,878	3,903,059	3,903,059
A41110	Prior Year Property Taxes	-	-	4,415	-	-	574	-	-
A41120	TIF Districts Property Taxes	5,873	6,058	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>4,016,954</b>	<b>3,886,274</b>	<b>3,887,067</b>	<b>3,903,059</b>	<b>3,903,059</b>	<b>3,515,453</b>	<b>3,903,059</b>	<b>3,903,059</b>
A45400	Revenue From Other Government Bodies	90,444	249,961	-	-	11,718	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>90,444</b>	<b>249,961</b>	<b>-</b>	<b>-</b>	<b>11,718</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	28,442	36,580	91,364	32,511	32,511	16,489	63,972	63,972
<b>AHM</b>	<b>Miscellaneous</b>	<b>28,442</b>	<b>36,580</b>	<b>91,364</b>	<b>32,511</b>	<b>32,511</b>	<b>16,489</b>	<b>63,972</b>	<b>63,972</b>
<b>Total Revenue</b>		<b>4,135,840</b>	<b>4,172,815</b>	<b>3,978,431</b>	<b>3,935,570</b>	<b>3,947,288</b>	<b>3,531,942</b>	<b>3,967,031</b>	<b>3,967,031</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65030	Highway Materials	35,005	9,660	28,000	15,000	15,000	-	15,450	15,450
<b>AH6X-Commodities</b>		<b>35,005</b>	<b>9,660</b>	<b>28,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,450</b>	<b>15,450</b>
A71150	Consultants	82,577	35,758	45,884	100,600	100,600	13,622	103,600	103,600
A79940	Miscell Contractual Services	7,194	30,613	12,178	52,966	116,175	15,962	261,050	261,050
<b>AH7X-Contractuals</b>		<b>89,771</b>	<b>66,371</b>	<b>58,062</b>	<b>153,566</b>	<b>216,775</b>	<b>29,583</b>	<b>364,650</b>	<b>364,650</b>
A85020	Roads & Road Constr & Maintenance	2,802,216	4,839,550	975,280	3,767,004	11,008,271	1,074,670	3,586,931	3,586,931
<b>AH8X-Capital Expenditures</b>		<b>2,802,216</b>	<b>4,839,550</b>	<b>975,280</b>	<b>3,767,004</b>	<b>11,008,271</b>	<b>1,074,670</b>	<b>3,586,931</b>	<b>3,586,931</b>
<b>Total Expenses</b>		<b>2,926,992</b>	<b>4,915,581</b>	<b>1,061,342</b>	<b>3,935,570</b>	<b>11,240,046</b>	<b>1,104,253</b>	<b>3,967,031</b>	<b>3,967,031</b>

# Division of Transportation

## DEPARTMENT PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	15,433,220	12,000,000	12,000,000	10,000,000	(2,000,000)	-17%
A45X-Intergovernmental	390,784	468,390	468,390	309,657	(158,733)	-34%
A46X-Charges for Services	2,171,699	2,106,166	2,106,166	2,160,682	54,516	3%
A49X-Transfers	2,884,047	1,398,097	1,398,097	1,292,018	(106,079)	-8%
AHM-Miscellaneous	194,124	365,065	365,065	251,000	(114,065)	-31%
<b>Total Revenue</b>	<b>21,073,873</b>	<b>16,337,718</b>	<b>16,337,718</b>	<b>14,013,357</b>	<b>(2,324,361)</b>	<b>-14%</b>
AH5X-Personnel	11,193,115	10,775,180	10,775,179	9,955,192	(819,988)	-8%
AH6X-Commodities	2,367,639	2,458,740	2,458,740	2,364,151	(94,589)	-4%
AH74X-Benefits	3,628,458	3,635,953	3,635,956	3,607,292	(28,661)	-1%
AH7X-Contractuals	886,387	1,086,299	1,086,299	1,046,180	(40,119)	-4%
AH8X-Capital Expenditures	778,077	412,436	724,007	572,708	160,272	39%
<b>Total Expenses</b>	<b>18,853,676</b>	<b>18,368,608</b>	<b>18,680,181</b>	<b>17,545,523</b>	<b>(823,085)</b>	<b>-4%</b>

## GOALS

- Update Lake County’s Long-Range Transportation Plan (2050 Plan).
- Complete Lake County’s Safety Action Plan in partnership with CMAP that will unlock additional federal funding opportunities for project implementation.
- Advance multi-modal projects in the 5-Year Transportation Improvement Program.
- Maintain and operate a safe and efficient county transportation system.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	127	114	117
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accounting Specialist	2
Admin Asst II	2
Asst County Engineer	2
Chief Eng Tech-Materials	1
Chief Eng Tech-Projects	1
Civil Engineer	1
Dir Admin & Finance	1

Director DOT-County Engineer	1
DOT System Analyst	1
Engineer	3
Engineer Maint	1
Executive Asst	1
Executive Asst-Dept Head	1
Foreman	5
GIS Analyst	2
GIS Info Analysis Supv	1
Lead Mechanic	4
Maintenance Supervisor	3
Manager of In-House Design	1
Manager of Permitting	1
Manager of Program Development	1
Mechanic	7
Mechanic Tier 2	5
Mgr Fleet & Facilities	1
Operator	8
Operator Tier 2	3
Operator Tier II	4
Prin Engineer	10
Prin Engineering Tech	2
Principal Planner	1
Road Maint Worker II Tier 1	3
Road Maint Worker Tier 1	1
Road Maint Worker Tier 2	21
Safety Coord	1
Senior Engineer	1
Sr Engineer	4
Supervisor Engineer	3
Supervisor Land Survey	1
Systems Admin	1
TMC Operator	2
Transportation Planning Mgr	1
Transportation Township Coord	1
<b>TOTAL</b>	<b>117</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
<b>Highway Safety (FHWA Measures)</b>					
Fatalities (5yr rolling average)	15.8	16.2	15.2	15.0	14.0
Fatality Rate per 100 Million Vehicle Miles Traveled (VMT)	0.50	0.64	0.60	0.55	0.50
Serious Injury (5yr rolling average)	132.8	130.6	125.8	120.0	115.0
Serious Injury Rate per 100 Million VMT	4.71	5.21	4.07	4.00	3.80

Non-Motorized Fatalities and Serious Injuries	33	39	48	35	30
<b>Level of Service</b>					
Highway System Pavement Condition Rating	84	83	83	84	84
Average Sufficiency Rating of County Highway Bridges	89.4	87.9	88.7	88.6	90.0
Average Lane Miles Maintained Per Snow and Ice Control Route	32.8	33.0	33.2	33.4	33.5
Permit Reviews Completed Within 15 Days	100%	90%	86%	90%	100%
<b>Project Delivery</b>					
Five Year Transportation Improvement Program Value (5 yr rolling avg)	\$622M	\$643M	\$689M	\$742M	\$755M
Percent Change in Construction Contract amount due to Change Orders	2.9%	1.7%	-2.4%	-0.3%	0.0%
<b>Operations</b>					
Percentage of all Traffic Signals Connected to the Lake County PASSAGE Network	87%	88%	89%	89%	89%
<b>Environmental</b>					
Percentage of Recycled Material Used in New Asphalt Pavements	24%	26%	28%	29%	29%
Percentage of Highway Segments Adopted in Adopt-A-Highway Program	93%	93%	86%	88%	88%
<b>Non-Motorized Travel</b>					
Miles of Bikepath, Bike Lanes and Bike-Friendly Shoulders	199	207	227	266	270
% of County Centerline Miles with Sidewalk/Bike Path	X	35.0%	36.0%	36.5%	37.5%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	18,296,486	17,893,862	15,415,145	12,000,000	12,000,000	10,800,221	10,000,000	10,000,000
A41110	Prior Year Property Taxes	-	-	18,075	-	-	2,404	-	-
A41120	TIF Districts Property Taxes	28,976	27,587	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>18,325,462</b>	<b>17,921,449</b>	<b>15,433,220</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>10,802,625</b>	<b>10,000,000</b>	<b>10,000,000</b>
A45150	Highway Dept Rent Right Of Way	20,213	13,302	19,645	18,590	18,590	17,416	19,645	19,645
A45340	Other Federal Funds	150,769	184,742	176,116	179,800	179,800	41,762	180,012	180,012
A45390	Revenue From Townships	35,424	50,226	189,947	70,000	70,000	38,768	80,000	80,000
A45400	Revenue From Other Government Bodies	247,687	154,005	5,094	200,000	200,000	3,554	30,000	30,000
A45410	DOT Signs and Markings Revenue	-	-	-19	-	-	19	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>454,092</b>	<b>402,275</b>	<b>390,784</b>	<b>468,390</b>	<b>468,390</b>	<b>101,519</b>	<b>309,657</b>	<b>309,657</b>
A46600	Conditional Use Permits	127,235	26,795	-	-	-	-	-	-
A46630	Highway-Motor Equipment Service	567,760	633,914	700,863	684,233	684,233	508,668	706,308	706,308
A46650	Highway Permit Fees	38,150	33,700	37,450	30,000	30,000	20,850	30,000	30,000
A46660	Highway Truck Fees	119,395	229,125	210,385	225,000	225,000	111,265	225,000	225,000
A46670	Utility Fees	267,134	249,375	286,613	250,000	250,000	220,625	250,000	250,000
A46830	Service Station	622,853	989,740	936,389	916,933	916,933	537,928	949,374	949,374
<b>A46X</b>	<b>Charges for Services</b>	<b>1,742,528</b>	<b>2,162,650</b>	<b>2,171,699</b>	<b>2,106,166</b>	<b>2,106,166</b>	<b>1,399,336</b>	<b>2,160,682</b>	<b>2,160,682</b>
A49920	Transfers From Other Funds	3,276,988	3,421,632	2,884,047	1,398,097	1,398,097	931,753	1,292,018	1,292,018
<b>A49X</b>	<b>Transfers</b>	<b>3,276,988</b>	<b>3,421,632</b>	<b>2,884,047</b>	<b>1,398,097</b>	<b>1,398,097</b>	<b>931,753</b>	<b>1,292,018</b>	<b>1,292,018</b>
A48010	Interest	18,471	61,918	97,528	274,065	274,065	27,614	100,000	100,000
A48110	Subdivision Review Reimbursement	710	860	2,378	1,000	1,000	2,820	1,000	1,000
A48320	Proceeds From Sale Of Assets	39,497	88,536	40,982	70,000	70,000	22,926	100,000	100,000
A49910	All Other Miscellaneous Revenue	8,778	33,207	53,236	20,000	20,000	45,960	50,000	50,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>67,456</b>	<b>184,521</b>	<b>194,124</b>	<b>365,065</b>	<b>365,065</b>	<b>99,320</b>	<b>251,000</b>	<b>251,000</b>
<b>Total Revenue</b>		<b>23,866,526</b>	<b>24,092,527</b>	<b>21,073,873</b>	<b>16,337,718</b>	<b>16,337,718</b>	<b>13,334,553</b>	<b>14,013,357</b>	<b>14,013,357</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Department							County
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A51110-Regular Salaries And Wages		9,726,640	10,502,157	10,148,181	9,823,103	9,823,102	7,569,596	8,940,760	8,940,760
A51130-Payroll Accrual Year End		345,766	58,866	-31,936	-	-	-372,696	-	-
A51140-Overtime Salaries And Wages		787,275	624,757	727,394	640,175	640,175	496,864	694,900	694,900
A51160-Holiday Pay		884	408	-	-	-	458	-	-
A51180-Special Pay		9,228	9,288	11,615	-	-	8,201	-	-
A51200-Temporary PT Salaries/Wages		241,716	173,244	194,864	304,462	304,462	145,724	310,112	310,112
A51210-Performance Appraisals		14,897	13,639	12,090	-	-	1,569	-	-
A51220-Vacation payout		33,377	57,931	91,487	-	-	45,588	-	-
A51230-Sick Payout		12,099	35,896	32,264	-	-	11,129	-	-
A51240-Opt Out Premium		7,239	4,419	5,596	6,000	6,000	5,307	7,500	7,500
A51310-Cell Phone Allowance		1,368	1,440	1,560	1,440	1,440	1,640	1,920	1,920
<b>AH5X-Personnel</b>		<b>11,180,490</b>	<b>11,482,046</b>	<b>11,193,115</b>	<b>10,775,180</b>	<b>10,775,179</b>	<b>7,913,380</b>	<b>9,955,192</b>	<b>9,955,192</b>
A61010-Office Supplies		3,220	4,675	2,229	3,500	3,500	1,964	2,500	2,500
A61020-Computer Supplies		1,489	1,573	480	2,000	2,000	495	500	500
A61030-Books Manuals And Periodicals		380	1,253	1,581	1,200	1,200	1,245	1,500	1,500
A61040-Operational Supplies		2,512	4,876	2,277	6,000	6,000	3,373	4,500	4,500
A61060-Clothing And Uniforms		28,203	30,480	30,350	37,395	37,395	30,989	37,395	37,395
A63010-Building, Grounds Maintenance Supplies		23,844	31,009	47,710	54,500	54,500	49,538	65,000	65,000
A65050-Engineering Supplies		7,233	12,430	5,815	8,350	8,350	8,308	8,000	8,000
A65070-Automotive Parts		586,246	746,791	836,705	775,000	775,000	656,310	795,000	795,000
A65080-Shop Supplies		44,748	56,076	65,252	60,000	60,000	51,000	67,500	67,500
A65090-Gasoline		814,555	1,134,640	958,979	1,060,021	1,060,021	517,285	963,112	963,112
A65100-Diesel Fuel		320,823	398,478	358,264	375,774	375,774	229,389	349,696	349,696
A65110-Lubricants		47,119	72,560	57,996	75,000	75,000	57,665	69,448	69,448
<b>AH6X-Commodities</b>		<b>1,880,371</b>	<b>2,494,840</b>	<b>2,367,639</b>	<b>2,458,740</b>	<b>2,458,740</b>	<b>1,607,562</b>	<b>2,364,151</b>	<b>2,364,151</b>
A74060-Health Premiums		104	171	1	-	-	-	-	-
A74080-H/L/D Employee Benefits		2,249,412	2,360,067	2,214,820	2,237,857	2,237,858	1,729,811	2,315,274	2,315,274
A74100-Retirement Benefits/FICA		833,958	856,963	837,342	824,301	824,301	594,035	761,572	761,572
A74110-Retirement Benefits/IMRF		1,006,409	870,550	576,295	573,795	573,797	414,445	530,446	530,446
<b>AH74X-Benefits</b>		<b>4,089,883</b>	<b>4,087,752</b>	<b>3,628,458</b>	<b>3,635,953</b>	<b>3,635,956</b>	<b>2,738,291</b>	<b>3,607,292</b>	<b>3,607,292</b>
A71115-Judges of Elections		290	-	-	-	-	-	-	-
A71220-Computer Services		120,354	132,698	114,494	184,979	184,979	143,282	167,093	167,093
A71230-Software & Online Services		-	-	-	129,744	129,744	108,120	139,753	139,753
A71330-Medical Fees		2,454	2,449	1,079	2,500	2,500	217	2,500	2,500
A71470-Employee Relations		2,860	3,697	1,477	1,905	1,905	1,995	1,905	1,905
A71500-Trips And Training		23,039	75,383	52,574	94,177	94,177	50,396	74,531	74,531
A71810-Dues And Subscriptions		10,912	18,973	17,762	18,134	18,134	12,122	17,938	17,938
A71840-Publications & Legal Notices		7,552	7,169	7,575	7,000	7,000	2,219	7,500	7,500
A71910-Gas For Heating		48,705	68,704	75,743	78,000	78,000	51,870	65,000	65,000
A71920-Electricity		82,988	101,178	106,089	105,000	105,000	97,133	100,000	100,000
A71930-Water And Sewer Charges		11,074	22,206	19,189	24,000	24,000	11,184	18,000	18,000
A71940-Telephone		1,701	294	-	-	-	-	-	-
A71950-Cellular Phones		29,017	32,407	26,657	34,672	34,672	24,594	28,099	28,099
A71960-Data/Telecommunications		36,768	36,894	39,944	44,088	44,088	38,162	51,486	51,486

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72210-Motor Vehicle Maintenance & Repairs		93,901	74,270	162,495	115,000	115,000	93,691	125,000	125,000
A72250-Bldg & Grounds Maintenance & Repairs		135,817	137,825	199,859	155,000	155,000	153,511	180,000	180,000
A72410-All Other Maintenance And Repairs		-	5,934	552	-	-	-	-	-
A72530-Equipment Rental		34,323	38,338	6,344	9,000	9,000	9,065	7,800	7,800
A72820-Postage		1,909	2,061	1,333	2,000	2,000	693	1,000	1,000
A72830-Printing Services_72830		4,311	8,845	2,549	4,700	4,700	246	6,250	6,250
A72840-Temporary Employment Services		-	9,625	-	10,500	10,500	3,608	10,825	10,825
A73195-Indirect Cost Allocations		1,492,710	2,035,503	-	-	-	-	-	-
A79940-Miscell Contractual Services		12,200	25,313	15,000	27,000	27,000	14,856	-	-
A79950-All Other Miscellaneous		45,212	45,338	35,672	38,900	38,900	32,848	41,500	41,500
<b>AH7X-Contractuals</b>		<b>2,198,096</b>	<b>2,885,103</b>	<b>886,387</b>	<b>1,086,299</b>	<b>1,086,299</b>	<b>849,812</b>	<b>1,046,180</b>	<b>1,046,180</b>
A81020-Right Of Way And Easements		-	-	535	-	-	-	-	-
A82010-Buildings And Structures		29,104	37,142	-	220,000	220,000	32,638	345,310	345,310
A83010-Motor Vehicles		565	32,758	-	-	-	-	-	-
A84010-Construction & Maintenance Equipment		622,536	460,816	736,659	-	311,571	95,782	-	-
A84030-Computer Equipment		65,684	88,047	40,883	174,386	174,386	127,319	225,198	225,198
A84060-Furniture And Office Equipment		-	3,419	-	18,050	18,050	4,777	2,200	2,200
<b>AH8X-Capital Expenditures</b>		<b>717,889</b>	<b>622,182</b>	<b>778,077</b>	<b>412,436</b>	<b>724,007</b>	<b>260,516</b>	<b>572,708</b>	<b>572,708</b>
<b>Total Expenses</b>		<b>20,066,728</b>	<b>21,571,922</b>	<b>18,853,676</b>	<b>18,368,608</b>	<b>18,680,181</b>	<b>13,369,561</b>	<b>17,545,523</b>	<b>17,545,523</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F202-FICA

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100-	Property Taxes	10,175,275	10,936,721	11,938,797	15,500,000	15,500,000	13,963,978	16,000,000	16,000,000
A41110-	Prior Year Property Taxes	-	-	12,544	-	-	1,694	-	-
A41120-	TIF Districts Property Taxes	17,089	15,326	-	15,000	15,000	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>10,192,364</b>	<b>10,952,048</b>	<b>11,951,341</b>	<b>15,515,000</b>	<b>15,515,000</b>	<b>13,965,672</b>	<b>16,000,000</b>	<b>16,000,000</b>
A48010-	Interest	8,605	7,683	8,742	34,006	34,006	-	8,700	8,700
A49910-	All Other Miscellaneous Revenue	1,989	3,933	995	2,500	2,500	328	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>10,594</b>	<b>11,616</b>	<b>9,737</b>	<b>36,506</b>	<b>36,506</b>	<b>328</b>	<b>8,700</b>	<b>8,700</b>
<b>Total</b>	<b>Revenue</b>	<b>10,202,958</b>	<b>10,963,664</b>	<b>11,961,077</b>	<b>15,551,506</b>	<b>15,551,506</b>	<b>13,966,000</b>	<b>16,008,700</b>	<b>16,008,700</b>

FINANCIAL AND ADMINISTRATIVE COMMITTEE  
**FICA**

**FUND PURPOSE**

This fund is a dedicated property tax levy fund which provides for the County's share of Social Security and Medicare programs under the Federal Insurance Contributions Act. All employer contributions are paid from this fund, with the exception of contributions on behalf of enterprise and agency fund employees.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	11,951,341	15,515,000	15,515,000	16,000,000	485,000	3%
AHM-Miscellaneous	9,737	36,506	36,506	8,700	(27,806)	-76%
<b>Total Revenue</b>	<b>11,961,077</b>	<b>15,551,506</b>	<b>15,551,506</b>	<b>16,008,700</b>	<b>457,194</b>	<b>3%</b>
AH7X-Contractuals	12,791,385	14,117,186	14,117,186	14,141,758	24,572	0%
<b>Total Expenses</b>	<b>12,791,385</b>	<b>14,117,186</b>	<b>14,117,186</b>	<b>14,141,758</b>	<b>24,572</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F202-FICA

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100-	Property Taxes	10,175,275	10,936,721	11,938,797	15,500,000	15,500,000	13,963,978	16,000,000	16,000,000
A41110-	Prior Year Property Taxes	-	-	12,544	-	-	1,694	-	-
A41120-	TIF Districts Property Taxes	17,089	15,326	-	15,000	15,000	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>10,192,364</b>	<b>10,952,048</b>	<b>11,951,341</b>	<b>15,515,000</b>	<b>15,515,000</b>	<b>13,965,672</b>	<b>16,000,000</b>	<b>16,000,000</b>
A48010-	Interest	8,605	7,683	8,742	34,006	34,006	-	8,700	8,700
A49910-	All Other Miscellaneous Revenue	1,989	3,933	995	2,500	2,500	328	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>10,594</b>	<b>11,616</b>	<b>9,737</b>	<b>36,506</b>	<b>36,506</b>	<b>328</b>	<b>8,700</b>	<b>8,700</b>
<b>Total</b>	<b>Revenue</b>	<b>10,202,958</b>	<b>10,963,664</b>	<b>11,961,077</b>	<b>15,551,506</b>	<b>15,551,506</b>	<b>13,966,000</b>	<b>16,008,700</b>	<b>16,008,700</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F202-FICA

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department	County
								Request Budget FY2025	Admin Budget FY2025
A79920-	Transfers Other Funds	11,470,280	11,972,804	12,791,385	14,117,186	14,117,186	9,763,013	14,095,448	14,141,758
<b>AH7X-</b>	<b>Contractuals</b>	<b>11,470,280</b>	<b>11,972,804</b>	<b>12,791,385</b>	<b>14,117,186</b>	<b>14,117,186</b>	<b>9,763,013</b>	<b>14,095,448</b>	<b>14,141,758</b>
<b>Total Expenses</b>		<b>11,470,280</b>	<b>11,972,804</b>	<b>12,791,385</b>	<b>14,117,186</b>	<b>14,117,186</b>	<b>9,763,013</b>	<b>14,095,448</b>	<b>14,141,758</b>

# Health Department

## DEPARTMENT PURPOSE

The Lake County Health Department (LCHD) provides a comprehensive array of preventive and environmental health services, including outpatient medical, dental, and mental health services. The LCHD was established by referendum in 1956 and is governed by a 12-member appointed Board of Health.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	15,937,014	21,000,000	21,000,000	22,000,000	1,000,000	5%
A42X-Licenses & Permits	2,389,414	2,382,569	2,382,569	2,550,886	168,317	7%
A43X-Fines and Forfeitures	32,536	29,109	29,109	29,109	0	0%
A45X-Intergovernmental	53,758,112	53,476,293	61,600,146	54,391,375	915,082	2%
A46X-Charges for Services	3,566,407	4,048,876	4,048,876	3,888,774	-160,102	-4%
A49X-Transfers	6,281,574	7,072,800	7,072,796	7,325,846	253,046	4%
AHM-Miscellaneous	400,171	871,720	938,392	376,785	-494,935	-57%
<b>Total Revenue</b>	<b>82,365,228</b>	<b>88,881,367</b>	<b>97,071,888</b>	<b>90,562,775</b>	<b>1,681,408</b>	<b>2%</b>
AH5X-Personnel	49,599,054	54,105,862	55,616,408	55,742,242	1,636,380	3%
AH6X-Commodities	2,079,980	2,680,620	3,377,344	2,643,316	-37,304	-1%
AH74X-Benefits	16,514,779	18,988,657	19,441,039	18,875,846	-112,811	-1%
AH7X-Contractuals	12,358,964	11,760,356	13,660,565	12,237,563	477,207	4%
AH8X-Capital Expenditures	2,502,884	878,305	5,392,481	1,171,933	293,628	33%
<b>Total Expenses</b>	<b>83,055,660</b>	<b>88,413,800</b>	<b>97,487,837</b>	<b>90,670,900</b>	<b>2,257,100</b>	<b>3%</b>

## GOALS

- **VALUE-BASED CARE:** Redesigning our Health Center system to enhance focus on quality of care, provider performance and the client experience. This will also include creation of a Health Center Operational Strategic Plan.
- **OPIOID PREVENTION:** Agency wide strategy and coordination to prevent opioid misuse and overdose across Lake County.
- **PEOPLE STRATEGY:** Compensation Study, Leave-a-Palooza, Recruiting Pipeline Development, Leadership Development, Clinical Onboarding, New County ERP.
- **MARKETING AND COMMUNICATION STRATEGY:** Assuring two-way engagement with residents and clients to promote services and prevention messaging.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	810	841	844
Part Time	81	79	83

FULL-TIME POSITIONS	COUNT
Accountant II	1
Accountant III	1

Accounting and Auditing Supervisor	1
Accounting Manager	1
Accounts Payable Specialist	2
Accreditation Regulatory Specialist	2
ACT Team Leader	2
Advanced Medical Assistant	10
Advanced Practice Nurse	14
Aide	4
Animal Bite Report Processor	2
Assistant Business Manager	1
Assistant Clinical Coordinator	6
Assistant Coordinator	4
Assistant Coordinator Animal Care & Control	1
Assistant Laboratory Technician	1
Assistant Program Coordinator	3
Associate Director	8
Behavioral Health Educator	1
Behavioral Health Nursing Specialist	1
Billing Configuration Coordinator	1
Breastfeeding Peer Counselor	2
Breastfeeding Peer Counselor II	1
Business Manager	2
Business Office Supervisor	1
Buyer	1
Call Center Senior Team Lead-R	4
Care Coordination Supervisor	1
Care Coordinator-R	5
Case Management Coordinator	1
Cash Application Specialist	3
CD Program Specialist	2
Central Billing Supervisor	1
Child Psychiatric Advanced Practice Nurse	1
Clerk II	32
Clerk II/Translator	8
Clerk II-R	11
Clinical Auditor	1
Clinical Compliance Manager	1
Clinical Compliance Nurse	1
Clinical Manager	1
Clinical Support Analyst	1
Clinical Training and Education Manager	1
Community Health Associate II	2
Community Health Associate III	1
Community Health Specialist	6
Community Health Specialist II	5
Community Health Specialist III	19

Community Health Worker	6
Community Health Worker Supervisor	1
Community Systems Development Manager	1
Continuous Quality Improvement Specialist	2
Coordinator Animal Care & Control	1
Coordinator Nutrition Services	1
Counselor	7
Counselor II	42
Counselor III	32
Counselor III-R	6
Counselor II-R	3
Data Engineer	2
Dental Assistant	13
Dental Director	1
Dental Hygienist	2
Dental Hygienist CDHC	1
Dentist	4
Deputy Director	1
Dietitian	3
Dietitian II	2
Director of Behavioral Health	1
Director of Business Operations	1
Director of Environmental Health	1
Director of Finance and Admin Services/CFO	1
Director of Health Informatics and Technology	1
Director of Healthcare Operations	1
Director of Human Resources	1
Director of Org Effectiveness and Development	1
Director of Prevention	1
Director of Provider Operations	1
Ecological Services Program Coordinator	1
Electronic Billing Specialist	2
Emergency Response Coordinator	1
Emergency Response Specialist	1
Emergency Response Specialist II	1
End User Support Analyst	1
End User Support Analyst-R	1
End User Support Manager	1
Enterprise Architecture Manager	1
Environmental Health Inspector	1
Environmental Health Practitioner	5
Environmental Health Practitioner in Training	10
Environmental Health Program Coordinator	2
Environmental Health Program Specialist	5
Environmental Health Program Staff Supervisor	1
Epidemiologist	1

EPM, EDR, Operations Trainer	1
Executive Assistant	4
Executive Director	1
Executive Director Assistant	1
Facilities Manager	1
Facilities Supervisor	1
Family Planning Supervisor	1
Grant System Administrator & Lead Accountant	1
Grants Accountant	1
Grants Development Specialist	2
Grants Program Manager	1
Health Center Medical Director	4
Health Informatics Analyst	3
Health Information Management Clerk	1
Health Information Management Coordinator	1
Health Information Supervisor	1
Health Information Technician	1
Healthcare Analytics Manager	1
Housing Coordinator	1
HRIS Specialist	1
Human Resources Manager	1
IBCCP Coordinator	1
Immunization Specialist	1
Infant EC/MH Consultant / LIC	1
Infection Control and Preventionist	1
In-Person Counselor	5
IT Service Technician	5
Laboratory Supervisor	1
Laboratory Technician	1
Lead Accountant	1
Lead Cash Application Specialist	1
Lead Counselor	11
Lead Dental Assistant	1
Lead Dietitian	2
Lead HR/Payroll Generalist	1
Lead In-Person Counselor	2
Lead Medical Billing and Coding Specialist	1
Lead Public Health Assistant	1
Lead Referral Specialist-R	1
Lead Service Coordinator	2
Licensed Practical Nurse	2
Maintenance Worker II	4
Maintenance Worker III	5
Marketing and Communications Manager	1
Marketing and Communications Specialist	3
Materials Management Specialist	1

Materials Manager	1
MD Epidemiologist	1
Medical Assistant	49
Medical Billing Specialist	5
Medical Case Manager	3
Medical Coder	1
Medical Coding Specialist	4
Medical Director	2
Medical Staff Office Specialist	1
Mental Health First Aid Coordinator	1
Network Systems Engineer	1
Non-Medical Case Manager	1
Nurse Care Coordinator	2
Nurse Case Manager	1
Nurse Educator	2
Nurse Manager	7
Nutrition Assistant	3
Nutrition Counselor	9
Office Manager Environmental Health	1
Office Manager II	4
Office Manager III	6
Office Manager III-R	1
Office Manager IV	3
Organizational Development Manager	1
Organizational Development Specialist	1
Patient Accounting Manager	1
Patient Accounting Supervisor	1
Patient Accounts Billing Specialist	3
Peer Support Specialist	6
Peer Support Supervisor	2
Physician	10
Practice Manager	6
Practice Manager II	1
Prevention Programs Coordinator	1
Principal Accounting Specialist	3
Principal Clerk	9
Principal Health Information Management Clerk	5
Principal Program Assistant	14
Principal Public Health Assistant	2
Program Assistant	2
Program Coordinator	3
Program Coordinator Cabs	1
Program Coordinator Case Management Services	1
Program Coordinator CCP	1
Program Coordinator CD/IZ	1
Program Coordinator CFC	1

Program Coordinator GH/ZAP	1
Program Coordinator Mental Health	1
Program Coordinator PHN	1
Program Coordinator STI/HIV	1
Program Coordinator WRS	1
Psychiatric Advanced Practice Nurse	4
Psychiatric Nurse	8
Psychiatrist	5
Psychologist	1
Public Health Assistant	16
Public Health Information Strategist	1
Public Health Nurse	11
Public Policy Strategist	1
Receiving Clerk	1
Receptionist	1
Recovery Support Specialist	1
Recruiter	2
Referral and UM Program Coordinator-R	1
Referral Specialist	3
Referral Specialist-R	7
Residential Licensed Practical Nurse	1
Residential Nurse	6
Residential Nursing Coordinator	2
Revenue Cycle Manager	1
Safety Coordinator	1
Senior Accounting Specialist	4
Senior Breastfeeding Peer Counselor	1
Senior Clerk	15
Senior Clerk/Translator	1
Senior Clerk-R	2
Senior Clinical Dietitian	1
Senior Dietitian	1
Senior Environmental Health Practitioner	3
Senior Environmental Health Program Specialist	2
Senior Human Resources Generalist	1
Senior Lab Technician	1
Senior Medical Billing & Coding Specialist	1
Senior Program Assistant	6
Senior Public Health Assistant	12
Senior Technical Procurement Specialist	1
Senior Therapist	20
Senior Therapist-R	1
Senior Water Quality Specialist	1
Service Coordinator	18
Software Developer-R	4
Software Development Manager	1

Sr HR Business Partner	2
Sr Human Resource Generalist	1
Sr Materials Management Specialist	1
Staff Nurse	10
Staff Nurse-R	2
Strategic Planning and Quality Improvement Manager	1
Systems Engineer	1
Therapist	12
Utilization Specialist-R	1
Warden	5
Water Quality Specialist	1
Williams Quality Administrator	1
Women's Health Medical Director	1
<b>TOTAL</b>	<b>844</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
<b>Primary Care (Focus for 2025)</b>					
90% of children ages 2-36 months, who are seen by LCHD/CHC providers within the last 12 months, will be up to date with their vaccination requirements <b>(Percentage of children by the age of 2 years who were fully immunized by their second birthday)</b>	36%	42%	45%	30%	50%
Less than 25% of patients 18-75 years of age with diabetes who had hemoglobin A1c > 9.0% during the measurement period	34%	31%	33%	36%	<25%
Dental sealants for children between 6-9 years	86%	96%	96%	93%	99%
Screening for depression and follow-up plan	85%	94%	93%	97%	98%
Cervical cancer screening	69%	74%	70%	71%	75%
Body Mass Index (BMI) screening and follow-up plan	91%	84%	94%	86%	90%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	14,368,135	16,112,291	15,917,553	21,000,000	21,000,000	18,918,883	20,000,000	22,000,000
A41110	Prior Year Property Taxes	-	-	19,461	-	-	2,995	-	-
A41120	TIF Districts Property Taxes	17,832	21,763	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>14,385,967</b>	<b>16,134,055</b>	<b>15,937,014</b>	<b>21,000,000</b>	<b>21,000,000</b>	<b>18,921,878</b>	<b>20,000,000</b>	<b>22,000,000</b>
A42100	ISD Pumpers Contractors License	16,635	17,550	17,803	18,888	18,888	17,598	19,329	19,329
A42101	Swimming Facilities License	101,872	106,159	113,232	114,253	114,253	123,014	120,009	120,009
A42105	Well and Septic Permits	316,581	291,393	289,421	313,613	313,613	273,169	314,225	314,225
A42115	Food Permits	1,710,636	1,798,868	1,968,958	1,935,815	1,935,815	2,004,643	2,097,323	2,097,323
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>2,145,724</b>	<b>2,213,970</b>	<b>2,389,414</b>	<b>2,382,569</b>	<b>2,382,569</b>	<b>2,418,424</b>	<b>2,550,886</b>	<b>2,550,886</b>
A43090	Rabies Fines And Penalties	29,109	29,453	32,536	29,109	29,109	23,607	29,109	29,109
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>29,109</b>	<b>29,453</b>	<b>32,536</b>	<b>29,109</b>	<b>29,109</b>	<b>23,607</b>	<b>29,109</b>	<b>29,109</b>
A45155	Ecological Services	135,723	133,391	126,552	130,986	130,986	48,521	134,145	134,145
A45160	Behavioral Health Funds	97,533	-	-	-	-	-	-	-
A45165	Revenue from DHS fee for services	143,213	203,783	382,500	367,586	367,586	303,629	553,475	553,475
A45170	Community Health Center	6,528,018	7,710,424	8,477,784	5,181,738	7,983,342	6,206,099	4,974,007	4,974,007
A45230	Medicare - FQHC Reimbursement	574,022	519,656	553,368	385,569	385,569	306,560	541,285	541,285
A45231	Managed Care Medicare	765,301	833,179	890,024	891,303	891,303	652,819	1,088,848	1,088,848
A45250	Illinois Public Aid	5,501,640	5,626,199	5,400,061	3,036,907	4,766,907	5,727,222	3,227,407	3,227,407
A45253	Medicaid MCO PMPM	124,524	439,605	1,064,744	40,000	40,000	71,106	40,000	40,000
A45254	DMH Medicaid	738,926	743,645	987,848	1,298,564	1,298,564	664,806	1,321,457	1,321,457
A45255	Illinois Department of Public Health	9,242,983	7,152,392	4,891,795	4,394,039	4,982,017	3,118,035	4,506,133	4,506,133
A45260	Medicare B	94,081	89,410	74,735	112,916	112,916	52,991	72,896	72,896
A45285	Managed Care - Medical	12,758,559	12,607,863	13,592,013	19,000,568	19,000,568	11,293,068	19,013,616	19,013,616
A45286	Managed Care - Dental	804,154	1,024,887	1,116,273	1,551,388	1,551,388	994,318	1,764,622	1,764,622
A45300	Grants - Department of Children & Family Services	164,167	208,754	189,179	257,377	278,989	214,955	298,617	298,617
A45310	Grants Department of Human Services	8,588,516	9,693,232	10,094,734	11,303,171	12,611,543	8,777,556	11,744,290	11,744,290
A45320	FQHC Illinois Department of Public Aid Reimbursement	1,222,448	1,047,628	1,682,329	1,977,256	1,977,256	923,876	2,545,196	2,545,196
A45330	Grants - Other	105,770	162,281	433,573	-	40,729	40,800	-	-
A45331	Grants - Municipal	254,056	246,455	241,600	241,614	241,614	169,058	241,164	241,164
A45333	Grants - State	2,451,650	1,219,044	573,963	165,812	817,640	814,299	165,715	165,715
A45334	Grants - Federal	1,437,526	796,617	983,586	577,367	1,279,613	715,053	599,061	599,061
A45335	Grants - Nonprofit	2,446,055	2,104,803	1,124,225	1,046,358	1,325,841	978,078	744,933	744,933
A45337	Revenue from DASA contract	283,351	492,205	386,580	814,463	814,463	476,444	534,460	534,460
A45340	Other Federal Funds	825,456	355,883	436,420	406,903	406,903	245,047	203,452	203,452
A45350	Other State Funds	54,559	51,852	54,226	55,672	55,672	31,605	56,596	56,596
A45370	Revenue From Counties	18,008	3,084	-	38,736	38,736	10,500	20,000	20,000
A45970	Transfers from Agency Funds	200,000	200,000	-	200,000	200,000	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>55,560,235</b>	<b>53,666,271</b>	<b>53,758,112</b>	<b>53,476,293</b>	<b>61,600,146</b>	<b>42,836,444</b>	<b>54,391,375</b>	<b>54,391,375</b>
A46010	Fees	120,954	123,559	129,357	156,026	156,026	80,347	156,026	156,026
A46420	Copy Charges	20	-	28	-	-	70	-	-
A46980	Dental Fees	206,182	195,607	203,926	325,644	325,644	183,814	274,255	274,255
A46985	Water Analysis Fee	78,754	70,146	72,753	71,741	71,741	60,810	74,428	74,428
A46990	Dental Reimbursement	115	-	-	3,191	3,191	-	-	-
A47050	Insurance Reimbursement	947,190	668,689	679,638	1,036,146	1,036,146	470,194	1,067,587	1,067,587
A47080	Well & Septic Fees	87,077	96,296	97,595	103,396	103,396	75,006	105,640	105,640
A47100	Rabies Control Fees Environment	1,566,657	1,669,602	1,537,857	1,532,222	1,532,222	2,233,022	1,537,857	1,537,857
A47170	Medical Reimbursements	297,656	285,954	288,820	271,957	271,957	242,771	279,772	279,772
A47180	Medical Fees	898,813	698,689	556,433	548,553	548,553	445,873	393,209	393,209
<b>A46X</b>	<b>Charges for Services</b>	<b>4,203,188</b>	<b>3,808,543</b>	<b>3,566,407</b>	<b>4,048,876</b>	<b>4,048,876</b>	<b>3,791,907</b>	<b>3,888,774</b>	<b>3,888,774</b>
A49920	Transfers From Other Funds	7,230,999	7,156,184	6,280,724	7,072,800	7,072,796	5,109,756	7,325,846	7,325,846
A49999	Over Short	14	-1,035	851	-	-	5	-	-
<b>A49X</b>	<b>Transfers</b>	<b>7,230,985</b>	<b>7,155,149</b>	<b>6,281,574</b>	<b>7,072,800</b>	<b>7,072,796</b>	<b>5,109,761</b>	<b>7,325,846</b>	<b>7,325,846</b>
A48010	Interest	173,344	172,024	310,140	761,423	761,423	121,174	305,000	305,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A48150-Donations		31,503	9,155	17,860	-	66,672	72,068	-	-
A48320-Proceeds From Sale Of Assets		46,151	25,251	41,617	47,163	47,163	94,023	47,163	47,163
A48330-Vending Machines Commissions		-	-	-	-	-	2,534	-	-
A49910-All Other Miscellaneous Revenue		51,445	44,501	30,554	63,134	63,134	11,950	24,622	24,622
<b>AHM-Miscellaneous .</b>		<b>302,442</b>	<b>250,931</b>	<b>400,171</b>	<b>871,720</b>	<b>938,392</b>	<b>301,749</b>	<b>376,785</b>	<b>376,785</b>
<b>Total Revenue</b>		<b>83,857,650</b>	<b>83,258,371</b>	<b>82,365,228</b>	<b>88,881,367</b>	<b>97,071,888</b>	<b>73,403,771</b>	<b>88,562,775</b>	<b>90,562,775</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F210-Health Department

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		41,669,428	44,529,642	45,704,592	49,204,492	50,658,447	39,495,717	50,494,412	50,494,412
A51120-Permanent PT Salaries/Wages		3,077,086	2,414,460	2,306,868	3,401,724	3,458,314	2,042,319	3,787,340	3,787,340
A51130-Payroll Accrual Year End		199,702	204,749	320,671	-	-	-2,093,513	-	-
A51140-Overtime Salaries And Wages		280,877	389,929	367,875	263,155	263,155	309,456	273,950	273,950
A51160-Holiday Pay		9,862	17,867	16,461	-	-	6,959	-	-
A51180-Special Pay		198,634	228,308	278,034	549,924	549,924	413,924	559,161	559,161
A51200-Temporary PT Salaries/Wages		35,154	32,734	50,442	571,158	571,157	44,430	489,466	489,466
A51210-Performance Appraisals		3,464	2,451	10,153	-	-	37,339	-	-
A51220-Vacation payout		276,981	256,879	262,602	-	-	166,337	-	-
A51230-Sick Payout		95,389	125,380	141,895	-	-	113,350	-	-
A51240-Opt Out Premium		79,908	102,764	117,713	115,410	115,411	116,123	137,913	137,913
A51260-Incentive payments		-	-	21,750	-	-	109,968	-	-
<b>AH5X-Personnel</b>		<b>45,926,484</b>	<b>48,305,162</b>	<b>49,599,054</b>	<b>54,105,862</b>	<b>55,616,408</b>	<b>40,762,409</b>	<b>55,742,242</b>	<b>55,742,242</b>
A61010-Office Supplies		85,300	88,857	95,347	108,677	116,267	71,938	108,858	108,858
A61020-Computer Supplies		51,043	39,772	25,275	31,418	47,068	7,509	51,113	51,113
A61030-Books Manuals And Periodicals		13,555	15,706	42,242	53,986	55,465	27,896	48,116	48,116
A61040-Operational Supplies		335,900	238,940	255,589	272,465	687,076	719,319	252,894	252,894
A61060-Clothing And Uniforms		9,855	13,359	21,148	26,055	26,055	8,732	24,900	24,900
A61070-Craft & Recreational Supplies		7,731	15,978	21,210	61,140	61,960	25,587	37,016	37,016
A61080-Food and Provisions		209,038	215,951	290,695	369,995	369,995	288,417	379,273	379,273
A61090-Printing and Photographic Supplies		-	-	-	125	125	-	-	-
A62010-Medical Supplies		484,581	487,309	328,390	396,725	430,186	320,127	414,279	414,279
A62020-Dental Supplies		161,736	177,847	221,519	228,189	353,344	156,393	226,000	226,000
A62040-Drugs And Medicines		640,363	765,723	358,429	577,820	656,944	266,145	553,965	553,965
A63010-Building, Grounds Maintenance Supplies		81,931	116,063	99,547	91,755	91,755	39,693	117,932	117,932
A63030-Linen And Bedding		350	640	426	2,280	2,280	2,398	1,630	1,630
A63040-Housekeeping Supplies		60,988	63,531	76,680	65,456	65,456	50,708	79,953	79,953
A65020-Laboratory Supplies		67,125	75,910	68,211	85,983	85,983	65,169	88,427	88,427
A65060-Sign And Safety Supplies		6,070	20,852	2,371	5,918	5,918	589	4,000	4,000
A65090-Gasoline		71,852	96,678	97,859	123,845	123,845	61,071	119,845	119,845
A65130-Small Tools		3,655	2,903	2,381	4,000	4,000	3,247	3,500	3,500
A65140-Electrical Parts		13,126	6,830	8,961	8,891	8,891	753	9,266	9,266
A65150-Plumbing Supplies		21,906	10,907	10,937	16,000	16,000	7,424	12,000	12,000
A65160-Paints, Solvents and Related Supplies		1,826	5,295	10,547	16,139	16,139	6,725	15,000	15,000
A65180-Miscellaneous Commodities		69,760	72,633	42,215	133,758	152,592	30,519	95,349	95,349
<b>AH6X-Commodities</b>		<b>2,397,691</b>	<b>2,531,683</b>	<b>2,079,980</b>	<b>2,680,620</b>	<b>3,377,344</b>	<b>2,160,358</b>	<b>2,643,316</b>	<b>2,643,316</b>
A74060-Health Premiums		1,941	2,252	12	-	-	-	-	-
A74080-H/L/D Employee Benefits		10,183,243	10,641,800	10,493,925	11,915,857	12,172,205	8,796,682	11,597,190	11,900,000
A74100-Retirement Benefits/FICA		3,268,279	3,441,386	3,565,090	4,139,098	4,235,030	2,964,432	3,987,095	3,987,095
A74110-Retirement Benefits/IMRF		3,957,578	3,548,949	2,455,752	2,933,702	3,033,804	2,069,847	2,988,751	2,988,751
<b>AH74X-Benefits</b>		<b>17,411,040</b>	<b>17,634,386</b>	<b>16,514,779</b>	<b>18,988,657</b>	<b>19,441,039</b>	<b>13,830,961</b>	<b>18,573,036</b>	<b>18,875,846</b>
A71120-Interpreters		276,244	328,017	267,383	256,213	256,213	171,924	230,250	230,250
A71150-Consultants		1,123,151	1,362,040	1,594,946	1,320,417	2,056,340	1,226,283	1,253,714	1,253,714
A71180-Architectural Services		36,119	82,382	2,899	40,000	40,000	-	30,000	30,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F210-Health Department

Acct Code	Account Description	Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
		Amount FY2021	Amount FY2022	Amount FY2023	Budget FY2024	Budget FY2024	Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A71220-Computer Services		727,765	764,171	604,540	560,919	1,050,667	599,727	613,537	613,537
A71230-Software & Online Services		1,296,212	2,117,309	1,598,071	1,764,033	1,789,857	1,187,540	2,296,890	2,296,890
A71260-Application Hosting		346,903	347,101	351,572	351,655	351,655	260,177	351,654	351,654
A71310-Laboratory Fees		654,058	156,050	130,522	211,365	211,365	111,224	200,120	200,120
A71330-Medical Fees		136,169	288,882	341,129	226,478	335,613	211,842	260,205	260,205
A71350-Radiological Fees		487,055	461,040	371,194	730,542	730,542	256,927	716,037	716,037
A71360-Pharmacy Fees		76,940	165,798	168,615	85,000	85,000	22,532	85,000	85,000
A71430-Tuition Reimbursement		34,737	28,795	19,383	50,000	50,000	16,054	50,000	50,000
A71440-Stipend		159,300	129,726	16,005	51,122	52,262	23,345	25,060	25,060
A71450-Mileage Reimbursement		20,940	25,569	39,378	128,987	142,824	40,715	94,919	94,919
A71470-Employee Relations		648	8,962	17,424	13,845	13,845	11,535	13,890	13,890
A71490-Employment Ads-Help Wanted		17,009	40,837	42,836	39,600	52,796	33,559	39,600	39,600
A71500-Trips And Training		55,849	115,873	150,687	290,176	314,598	138,351	328,561	328,561
A71525-Continuing Medical Education		20,924	22,108	24,068	56,100	56,100	7,585	49,449	49,449
A71610-Pest Control		5,144	9,909	13,556	10,436	10,436	8,228	14,267	14,267
A71620-Laundry And Cleaning		730,707	678,411	866,830	1,024,784	1,024,784	564,103	1,015,786	1,015,786
A71630-Garbage Disposal		33,177	54,791	60,138	58,048	58,048	52,556	61,897	61,897
A71640-Bio Hazard Waste Disposal		13,732	21,561	18,467	20,820	20,820	14,241	19,095	19,095
A71650-Security Services		477,131	542,462	555,466	631,495	631,495	439,153	750,211	750,211
A71810-Dues And Subscriptions		78,826	72,594	79,760	109,944	110,039	104,774	110,676	110,676
A71840-Publications & Legal Notices		143	337	540	560	560	567	850	850
A71850-Advertising		137,828	346,015	342,826	215,010	306,675	278,411	180,610	180,610
A71910-Gas For Heating		97,465	164,275	157,795	208,688	208,688	105,004	157,547	157,547
A71920-Electricity		328,496	305,181	429,637	325,915	325,915	307,993	422,419	422,419
A71930-Water And Sewer Charges		22,197	22,523	23,823	25,392	25,392	18,236	24,698	24,698
A71940-Telephone		440,635	330,642	55,280	67,798	67,798	3,965	63,393	63,393
A71950-Cellular Phones		269,415	192,234	167,878	193,595	208,786	148,170	208,658	208,658
A71960-Data/Telecommunications		14,613	9,254	9,774	11,925	14,015	10,506	12,247	12,247
A71970-Courier Services		28,612	29,820	32,478	36,499	36,499	24,691	42,099	42,099
A72210-Motor Vehicle Maintenance & Repairs		71,533	87,185	87,004	117,888	117,888	63,891	93,190	93,190
A72220-Elevator Maintenance & Repairs		10,434	36,803	23,560	38,643	38,643	19,312	38,643	38,643
A72230-Boat Maintenance And Repairs		490	1,613	1,029	1,700	1,700	215	1,700	1,700
A72250-Bldg & Grounds Maintenance & Repairs		513,898	480,502	408,433	505,422	505,422	328,640	496,020	496,020
A72260-Office Equip Maintenance And Repairs		2,088	2,161	-	2,778	2,778	8,346	500	500
A72280-Equipment Maintenance		89,583	63,868	63,411	93,875	93,875	64,840	144,616	144,616
A72510-Building Rentals		475,364	453,124	451,308	570,264	570,264	395,635	375,386	375,386
A72530-Equipment Rental		184,074	168,487	173,012	197,994	197,994	133,896	193,248	193,248
A72540-Vehicle Leases		119,096	89,478	48,706	36,072	36,072	30,447	21,938	21,938
A72560-All Other Rentals		152,081	79,718	59,923	41,376	42,088	35,238	44,015	44,015
A72610-Transportation/Participants		34,043	19,183	868	39,743	39,743	4,244	42,993	42,993
A72790-Transfers to Other Governments		-	63,202	-	-	-	-	-	-
A72820-Postage		122,985	124,853	126,081	131,859	160,159	130,511	157,023	157,023
A72830-Printing Services_72830		164,758	110,760	135,179	126,435	163,493	79,059	131,237	131,237
A72840-Temporary Employment Services		5,962,363	3,449,141	1,379,688	59,000	357,466	445,667	85,395	85,395

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F210-Health Department

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72850-Contract Physicians		338,520	438,710	253,832	319,033	319,033	461,191	269,112	269,112
A72870-Contract Providers - Other		259,715	96,251	363,452	151,383	151,383	76,039	167,022	167,022
A73140-Call Takers		24,722	30,611	19,227	29,461	29,461	13,121	19,414	19,414
A79940-Miscell Contractual Services		169,036	186,728	209,353	180,069	193,476	93,898	232,772	232,772
A79950-All Other Miscellaneous		10,730	6	-	-	-	6	-	-
<b>AH7X-Contractuals</b>		<b>16,853,654</b>	<b>15,207,055</b>	<b>12,358,964</b>	<b>11,760,356</b>	<b>13,660,565</b>	<b>8,784,117</b>	<b>12,237,563</b>	<b>12,237,563</b>
A82020-Building Improvements		2,082,165	1,500,409	1,587,739	275,500	4,095,690	460,309	281,500	281,500
A83010-Motor Vehicles		5,380	-	-	155,000	260,000	170,315	243,000	243,000
A84030-Computer Equipment		455,745	134,909	576,967	294,805	504,686	7,847	272,933	272,933
A84040-Computer System Software		20,352	-	-	-	-	-	250,000	250,000
A84050-Laboratory Equipment		3,400	20,879	5,595	15,000	15,000	-	42,000	42,000
A84060-Furniture And Office Equipment		66,761	97,986	86,041	82,000	421,106	64,389	75,000	75,000
A85070-All Other Capital Outlay		520,409	169,884	246,542	56,000	96,000	226,689	7,500	7,500
<b>AH8X-Capital Expenditures</b>		<b>3,154,212</b>	<b>1,924,067</b>	<b>2,502,884</b>	<b>878,305</b>	<b>5,392,481</b>	<b>929,549</b>	<b>1,171,933</b>	<b>1,171,933</b>
<b>Total Expenses</b>		<b>85,743,080</b>	<b>85,602,353</b>	<b>83,055,660</b>	<b>88,413,800</b>	<b>97,487,837</b>	<b>66,467,395</b>	<b>90,368,090</b>	<b>90,670,900</b>

# Hulse Detention Center

## DEPARTMENT PURPOSE

The Hulse Detention Center is a secure, 48-bed juvenile detention facility. The facility provides a variety of services to detained individuals, including educational, medical, treatment and special services. The Center supports the mission of the 19th Judicial Circuit Court by ensuring public protection from further acts of juvenile delinquency and promoting the accountability and rehabilitative needs of youthful offenders.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	7,569,127	5,001,400	5,001,400	2,500,000	(2,501,400)	-50%
A45X-Intergovernmental	5,102,440	4,892,674	4,892,674	5,237,228	344,554	7%
A46X-Charges for Services	5,657	6,000	6,000	0	(6,000)	-100%
A49X-Transfers	594,840	581,396	581,398	760,077	178,681	31%
AHM-Miscellaneous	143,881	170,306	170,306	145,000	(25,306)	-15%
<b>Total Revenue</b>	<b>13,415,946</b>	<b>10,651,776</b>	<b>10,651,778</b>	<b>8,642,305</b>	<b>(2,009,471)</b>	<b>-19%</b>
AH5X-Personnel	4,552,970	4,427,999	4,427,998	5,706,333	1,278,334	29%
AH6X-Commodities	217,035	214,000	214,000	223,050	9,050	4%
AH74X-Benefits	1,476,912	1,518,104	1,518,102	1,831,012	312,908	21%
AH7X-Contractuals	499,530	731,583	731,583	632,098	(99,485)	-14%
AH8X-Capital Expenditures	24,480	140,000	140,000	140,000	0	0%
<b>Total Expenses</b>	<b>6,770,926</b>	<b>7,031,686</b>	<b>7,031,683</b>	<b>8,532,493</b>	<b>1,500,807</b>	<b>21%</b>

## GOALS

- Continue the Juvenile Redeploy Program, if awarded funding, to include continuing to sub-contract for in-home therapeutic services with the Lake County Health Department, as well as continue with specialized training for Juvenile Probation Officers including *Functional Family Probation (FFP)*, *Attachment Regulation and Competency (ARC)*, and diversity training. Continue to allocate awarded funds for client transportation, client incentives, client basic needs (e.g., temporary housing/rental assistance), and program research through Loyola University.
- (Strategic Initiative/Goal: Leadership, Exceptional Service, Operational Excellence, Grants & Specialty Funding)
- Continue to train, audit, and develop quality assurance reports for Juvenile Counselors and Juvenile Probation Officers, in *Effective Practices in Community Settings (EPICS)*. Pilot PRAXUS AI software for auditing EPICS use by Officers. (Strategic Initiative/Goal: Leadership, Exceptional Service, Operational Excellence)
- Continue training for all FACE-IT employees, in trauma informed care, via Attachment, Self-Regulation, and Competency training (ARC). (Strategic Initiative/Goal: Leadership, Exceptional Service, Operational Excellence)
- Continue to work with Facilities and Construction Services for renovation of the Depke Juvenile Justice Complex beginning on October 1st, 2024. (Strategic Initiative/Goal: Exceptional Service, Operational Excellence, Grants & Specialty Funding).

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	79	78	78
Part Time	4	3	3

FULL-TIME POSITION	COUNT
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Administrative Assistant	1
Assistant Director	4
Cook	2
Director – Juvenile Div	1
Executive Assistant	2
Food Svc Supervisor-Hulse	1
IT Support Service Technician	1
Juvenile Counselor	28
Lead Spec Ed Tech	1
Network Systems Engineer	1
Office Manager	1
Principal Juvenile Counselor	7
Prin Juvenile Counselor/Shift Lead	4
Principal Probation Officer	1
Special Ed Teacher	3
Sr Juvenile Counselor	9
Sr Probation Officer	1
Supt of Detention	1
Teacher Lead Read Rec	1
Therapist	2
Unit Manager	6
<b>TOTAL</b>	<b>78</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTIONS	FY25 ESTIMATE
Admissions to Supervision / Probation – Juveniles	196*	214*	225	225
Admissions to Supervision / Probation – 17+ Year-Olds	55	82	90	90
Admissions to Secure Detention – Juveniles	217	240	200	220
Admissions to Secure Detention – 17+ Year-Olds	79	85	60	80
Detention Clients – Individual Assessments	93	60	30	35
Detention Clients – Individual Counseling	75	78	85	95
Detention Clients – Mental Health Crisis Evaluations	6	0	2	6
Detention Clients – PREA Follow-Up (Began 10/01/2016)	14	16	20	20

\*Includes Voluntary Supervision

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	2,909,745	3,981,726	7,566,472	5,000,000	5,000,000	4,502,275	2,500,000	2,500,000
A41110	Prior Year Property Taxes	-	-	2,655	-	-	1,079	-	-
A41120	TIF Districts Property Taxes	1,486	4,445	-	1,400	1,400	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>2,911,231</b>	<b>3,986,171</b>	<b>7,569,127</b>	<b>5,001,400</b>	<b>5,001,400</b>	<b>4,503,355</b>	<b>2,500,000</b>	<b>2,500,000</b>
A45280	Salary Reimbursement	2,889,515	4,811,628	4,048,393	3,534,787	3,534,787	2,469,698	3,826,886	3,826,886
A45334	Grants - Federal	-	84,295	87,167	85,000	85,000	30,856	60,000	60,000
A45400	Revenue From Other Government Bodies	767,321	985,818	966,880	1,272,887	1,272,887	589,422	1,350,342	1,350,342
<b>A45X</b>	<b>Intergovernmental</b>	<b>3,656,837</b>	<b>5,881,742</b>	<b>5,102,440</b>	<b>4,892,674</b>	<b>4,892,674</b>	<b>3,089,975</b>	<b>5,237,228</b>	<b>5,237,228</b>
A46640	Face It Fees	5,313	1,858	2,493	3,000	3,000	-	-	-
A46850	All Other Charges For Services	1,871	3,440	3,164	3,000	3,000	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>7,183</b>	<b>5,298</b>	<b>5,657</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	1,322,090	668,282	594,840	581,396	581,398	444,316	761,569	760,077
<b>A49X</b>	<b>Transfers</b>	<b>1,322,090</b>	<b>668,282</b>	<b>594,840</b>	<b>581,396</b>	<b>581,398</b>	<b>444,316</b>	<b>761,569</b>	<b>760,077</b>
A48010	Interest	6,510	32,828	143,851	145,306	145,306	61,006	140,000	140,000
A49910	All Other Miscellaneous Revenue	55,166	61,210	31	25,000	25,000	689	5,000	5,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>61,677</b>	<b>94,038</b>	<b>143,881</b>	<b>170,306</b>	<b>170,306</b>	<b>61,696</b>	<b>145,000</b>	<b>145,000</b>
<b>Total Revenue</b>		<b>7,959,018</b>	<b>10,635,530</b>	<b>13,415,946</b>	<b>10,651,776</b>	<b>10,651,778</b>	<b>8,099,341</b>	<b>8,643,797</b>	<b>8,642,305</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		4,049,467	4,091,769	4,238,128	4,181,748	4,181,747	3,656,162	5,464,806	5,464,806
A51120-Permanent PT Salaries/Wages		56,236	76,271	60,473	74,137	74,136	53,221	79,847	79,847
A51130-Payroll Accrual Year End		146,362	15,583	626	-	-	-162,570	-	-
A51140-Overtime Salaries And Wages		31,743	70,043	118,734	80,000	80,000	128,991	80,200	80,200
A51160-Holiday Pay		11,501	10,841	14,627	21,115	21,115	9,307	-	-
A51180-Special Pay		76,240	74,492	74,137	65,000	65,000	56,489	75,000	75,000
A51220-Vacation payout		26,411	35,712	30,425	-	-	17,901	-	-
A51230-Sick Payout		16,155	-	9,340	-	-	6,578	-	-
A51240-Opt Out Premium		7,174	5,538	6,000	6,000	6,000	5,711	6,000	6,000
A51310-Cell Phone Allowance		741	530	480	-	-	400	480	480
<b>AH5X-Personnel</b>		<b>4,422,030</b>	<b>4,380,780</b>	<b>4,552,970</b>	<b>4,427,999</b>	<b>4,427,998</b>	<b>3,772,192</b>	<b>5,706,333</b>	<b>5,706,333</b>
A61010-Office Supplies		1,173	1,164	3,483	2,500	2,500	1,037	2,250	2,250
A61040-Operational Supplies		29,092	24,686	28,310	46,700	46,700	11,981	59,050	59,050
A61060-Clothing And Uniforms		3,660	5,963	-	6,500	6,500	-	7,500	7,500
A61080-Food and Provisions		77,701	127,413	155,832	145,400	145,400	91,914	138,450	138,450
A63030-Linen And Bedding		460	544	625	600	600	-	700	700
A65090-Gasoline		1,110	1,399	1,165	1,000	1,000	621	2,000	2,000
A65180-Miscellaneous Commodities		285	7,931	27,620	11,300	11,300	14,048	13,100	13,100
<b>AH6X-Commodities</b>		<b>113,480</b>	<b>169,100</b>	<b>217,035</b>	<b>214,000</b>	<b>214,000</b>	<b>119,601</b>	<b>223,050</b>	<b>223,050</b>
A74080-H/L/D Employee Benefits		906,348	936,487	896,170	936,707	936,707	712,998	1,070,935	1,070,935
A74100-Retirement Benefits/FICA		326,685	324,170	340,436	338,742	338,742	281,007	426,117	424,625
A74110-Retirement Benefits/IMRF		406,231	340,725	240,306	242,654	242,653	200,883	335,452	335,452
<b>AH74X-Benefits</b>		<b>1,639,264</b>	<b>1,601,382</b>	<b>1,476,912</b>	<b>1,518,104</b>	<b>1,518,102</b>	<b>1,194,888</b>	<b>1,832,504</b>	<b>1,831,012</b>
A71110-Auditing And Accounting		-	5,880	-	-	-	-	7,000	7,000
A71220-Computer Services		8,505	8,505	8,505	12,000	12,000	7,763	12,000	12,000
A71230-Software & Online Services		1,460	8,425	2,212	12,025	12,025	-	16,305	16,305
A71330-Medical Fees		282,056	292,493	307,509	333,448	333,448	278,930	363,823	363,823
A71450-Mileage Reimbursement		-	143	-	-	-	34	-	-
A71470-Employee Relations		1,531	2,726	1,313	3,000	3,000	714	2,000	2,000
A71500-Trips And Training		2,645	8,225	23,642	63,475	63,475	18,519	40,500	40,500
A71620-Laundry And Cleaning		9,476	16,726	18,386	22,000	22,000	11,162	16,000	16,000
A71810-Dues And Subscriptions		2,089	2,134	2,301	7,540	7,540	3,429	11,132	11,132
A71950-Cellular Phones		2,578	2,506	2,266	2,464	2,464	1,703	2,470	2,470
A71960-Data/Telecommunications		1,680	5,033	5,296	5,400	5,400	4,404	6,000	6,000
A71965-Radio Fees		3,520	3,840	3,200	6,840	6,840	1,568	3,840	3,840
A72210-Motor Vehicle Maintenance & Repairs		456	973	4,510	1,000	1,000	2,462	2,500	2,500
A72260-Office Equip Maintenance And Repairs		-	-	-	2,000	2,000	-	2,000	2,000
A72520-Record Storage		230	140	153	800	800	129	800	800
A72530-Equipment Rental		9,562	9,912	9,406	12,034	12,034	3,828	11,788	11,788
A72820-Postage		110	-	57	250	250	-	100	100
A73195-Indirect Cost Allocations		784,979	860,743	109,307	245,208	245,208	68,412	131,840	131,840
A79940-Miscell Contractual Services		4,603	1,357	1,468	2,099	2,099	1,298	2,000	2,000
<b>AH7X-Contractuals</b>		<b>1,115,481</b>	<b>1,229,761</b>	<b>499,530</b>	<b>731,583</b>	<b>731,583</b>	<b>404,356</b>	<b>632,098</b>	<b>632,098</b>
A82020-Building Improvements		60,031	-	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A84030-Computer Equipment		-	49,932	6,489	10,000	10,000	-	10,000	10,000
A84060-Furniture And Office Equipment		-	163,074	-	-	-	-	-	-
A84100-Miscellaneous Equipment		10,684	-	17,991	130,000	130,000	18,045	130,000	130,000
<b>AH8X-Capital Expenditures</b>		<b>70,715</b>	<b>213,006</b>	<b>24,480</b>	<b>140,000</b>	<b>140,000</b>	<b>18,045</b>	<b>140,000</b>	<b>140,000</b>
<b>Total Expenses</b>		<b>7,360,970</b>	<b>7,594,028</b>	<b>6,770,926</b>	<b>7,031,686</b>	<b>7,031,683</b>	<b>5,509,081</b>	<b>8,533,985</b>	<b>8,532,493</b>

FINANCIAL AND ADMINISTRATIVE COMMITTEE  
**IMRF**

FUND PURPOSE

This fund is a dedicated property tax levy fund which provides for the County's share of the employee pension program run by the Illinois Municipal Retirement Fund (IMRF). IMRF partners with local units of government to provide retirement, disability, and death benefits for public employees.

FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	13,941,463	13,028,000	13,028,000	12,000,000	(1,028,000)	-8%
AHM-Miscellaneous	110,742	169,515	169,515	110,000	(59,515)	-35%
<b>Total Revenue</b>	<b>14,052,205</b>	<b>13,197,515</b>	<b>13,197,515</b>	<b>12,110,000</b>	<b>(1,087,515)</b>	<b>-8%</b>
AH7X-Contractuals	10,879,999	12,816,374	12,816,375	13,657,048	840,674	7%
<b>Total Expenses</b>	<b>10,879,999</b>	<b>12,816,374</b>	<b>12,816,375</b>	<b>13,657,048</b>	<b>840,674</b>	<b>7%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F204-IMRF .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100-	Property Taxes	18,693,382	17,400,984	13,922,100	13,000,000	13,000,000	11,703,558	12,000,000	12,000,000
A41110-	Prior Year Property Taxes	-	-	19,363	-	-	2,253	-	-
A41120-	TIF Districts Property Taxes	20,804	28,353	-	28,000	28,000	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>18,714,185</b>	<b>17,429,337</b>	<b>13,941,463</b>	<b>13,028,000</b>	<b>13,028,000</b>	<b>11,705,811</b>	<b>12,000,000</b>	<b>12,000,000</b>
A48010-	Interest	3,896	38,072	110,449	168,515	168,515	16,897	110,000	110,000
A49910-	All Other Miscellaneous Revenue	1,170	585	293	1,000	1,000	339	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>5,066</b>	<b>38,657</b>	<b>110,742</b>	<b>169,515</b>	<b>169,515</b>	<b>17,235</b>	<b>110,000</b>	<b>110,000</b>
<b>Total</b>	<b>Revenue</b>	<b>18,719,252</b>	<b>17,467,994</b>	<b>14,052,205</b>	<b>13,197,515</b>	<b>13,197,515</b>	<b>11,723,046</b>	<b>12,110,000</b>	<b>12,110,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F204-IMRF .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79920-	Transfers Other Funds	16,522,417	14,586,969	10,879,999	12,816,374	12,816,375	8,989,038	13,657,048	13,657,048
A79950-	All Other Miscellaneous	10,286	-	-	-	-	-253	-	-
<b>AH7X-</b>	<b>Contractuals</b>	<b>16,532,703</b>	<b>14,586,969</b>	<b>10,879,999</b>	<b>12,816,374</b>	<b>12,816,375</b>	<b>8,988,784</b>	<b>13,657,048</b>	<b>13,657,048</b>
<b>Total Expenses</b>		<b>16,532,703</b>	<b>14,586,969</b>	<b>10,879,999</b>	<b>12,816,374</b>	<b>12,816,375</b>	<b>8,988,784</b>	<b>13,657,048</b>	<b>13,657,048</b>

# Risk Management

## DEPARTMENT PURPOSE

The fund that includes the liability insurance property tax levy, provides for Risk Management, which includes the processing and settling of claims regarding property and casualty, worker compensation, vehicular accidents, medical malpractice, and professional liability.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	9,962,858	14,500,000	14,500,000	10,000,000	(4,500,000)	-31%
A46X-Charges for Services	208	0	0	0	0	0%
A49X-Transfers	26,992	30,898	30,898	25,983	(4,915)	-16%
AHM-Miscellaneous	629,467	874,083	874,083	621,500	(252,583)	-29%
<b>Total Revenue</b>	<b>10,619,525</b>	<b>15,404,981</b>	<b>15,404,981</b>	<b>10,647,483</b>	<b>(4,757,498)</b>	<b>-31%</b>
AH5X-Personnel	243,265	235,326	235,326	189,654	(45,672)	-19%
AH6X-Commodities	228	12,250	12,250	45,000	32,750	267%
AH74X-Benefits	75,204	71,718	71,718	58,397	(13,321)	-19%
AH7X-Contractuals	10,987,673	9,156,838	9,094,800	9,170,400	13,562	0%
AH8X-Capital Expenditures	0	60,000	174,533	0	(60,000)	-100%
<b>Total Expenses</b>	<b>11,306,370</b>	<b>9,536,132</b>	<b>9,588,627</b>	<b>9,463,451</b>	<b>(72,681)</b>	<b>-1%</b>

## GOALS

- Enhance incident investigation training by establishing a continuous improvement process to address identified risks and prevent future occurrences.
- Implement standardized risk assessment tools that can be integrated into day-to-day operations across all departments, enabling staff to proactively identify, assess, and mitigate risks in their workflows.
- Implement targeted safety training programs and increased incident monitoring to reduce the number of workplace safety incidents

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	2	2	1.90
Part Time	-	-	-

FULL-TIME POSITION	COUNT
Asst HR Director	0.20
Dir of Human Resources	0.20
Human Resources Coordinator	0.50
Risk Manager	1.00
<b>TOTAL</b>	<b>1.90</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL
Safety Incidents – All Other PC	91	132	148
Safety Incidents – Vehicle Only	99	107	73
Safety Incidents – Workers’ Compensation Only	80	111	107

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M14X-Dept of Human Resources F206-Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	208,415	3,984,443	9,958,276	14,500,000	14,500,000	13,069,058	10,000,000	10,000,000
A41110	Prior Year Property Taxes	-	-	4,581	-	-	1,061	-	-
A41120	TIF Districts Property Taxes	1,040	307	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>209,455</b>	<b>3,984,750</b>	<b>9,962,858</b>	<b>14,500,000</b>	<b>14,500,000</b>	<b>13,070,119</b>	<b>10,000,000</b>	<b>10,000,000</b>
A47050	Insurance Reimbursement	-	1,938,853	208	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>-</b>	<b>1,938,853</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	17,237	19,226	26,992	30,898	30,898	27,883	25,983	25,983
<b>A49X</b>	<b>Transfers</b>	<b>17,237</b>	<b>19,226</b>	<b>26,992</b>	<b>30,898</b>	<b>30,898</b>	<b>27,883</b>	<b>25,983</b>	<b>25,983</b>
A48010	Interest	158,513	60,160	214,698	266,283	266,283	23,798	215,000	215,000
A48190	LIA Recovery	4	1,046	4,174	-	-	-	-	-
A48200	Unemployment Insurance	7,607	6,935	6,935	7,800	7,800	7,466	6,500	6,500
A48210	Workman Comp-Liability	406,817	403,660	403,660	600,000	600,000	403,660	400,000	400,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>572,933</b>	<b>471,801</b>	<b>629,467</b>	<b>874,083</b>	<b>874,083</b>	<b>434,924</b>	<b>621,500</b>	<b>621,500</b>
<b>Total Revenue</b>		<b>799,625</b>	<b>6,414,629</b>	<b>10,619,525</b>	<b>15,404,981</b>	<b>15,404,981</b>	<b>13,532,926</b>	<b>10,647,483</b>	<b>10,647,483</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M14X-Dept of Human Resources F206-Liability Insurance and Risk Fund

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		93,056	118,307	235,617	235,026	235,026	226,305	189,654	189,654
A51130-Payroll Accrual Year End		2,357	3,624	4,858	-	-	-10,839	-	-
A51140-Overtime Salaries And Wages		940	161	147	-	-	73	-	-
A51220-Vacation payout		5,981	1,704	2,308	-	-	5,326	-	-
A51230-Sick Payout		-	-	-	-	-	2,888	-	-
A51240-Opt Out Premium		1,043	-	208	300	300	46	-	-
A51310-Cell Phone Allowance		-	-	128	-	-	88	-	-
<b>AH5X-Personnel</b>		<b>103,376</b>	<b>123,796</b>	<b>243,265</b>	<b>235,326</b>	<b>235,326</b>	<b>223,887</b>	<b>189,654</b>	<b>189,654</b>
A62010-Medical Supplies		14,708	28,806	68	10,000	10,000	277	10,000	10,000
A65060-Sign And Safety Supplies		6,554	-	160	2,250	2,250	-	35,000	35,000
<b>AH6X-Commodities</b>		<b>21,263</b>	<b>28,806</b>	<b>228</b>	<b>12,250</b>	<b>12,250</b>	<b>277</b>	<b>45,000</b>	<b>45,000</b>
A74080-H/L/D Employee Benefits		8,812	20,027	44,368	40,820	40,820	42,987	32,414	32,414
A74100-Retirement Benefits/FICA		7,717	9,237	18,096	18,002	18,002	16,530	14,509	14,509
A74110-Retirement Benefits/IMRF		9,520	9,989	12,740	12,896	12,896	11,856	11,474	11,474
<b>AH74X-Benefits</b>		<b>26,049</b>	<b>39,253</b>	<b>75,204</b>	<b>71,718</b>	<b>71,718</b>	<b>71,373</b>	<b>58,397</b>	<b>58,397</b>
A71110-Auditing And Accounting		19,500	20,100	-	20,000	20,000	21,300	22,000	22,000
A71150-Consultants		56,442	66,476	30,699	90,000	90,000	87,220	71,800	71,800
A71230-Software & Online Services		-	-	-	-	-	-	16,000	16,000
A71420-Employee Physicals		54,024	-675	-	-	-	-	-	-
A71460-ZBA Travel Allowance		-	1,796	-	-	-	-	-	-
A71490-Employment Ads-Help Wanted		67,226	-2,120	-	-	-	-	-	-
A71520-Training .		845	-	-	-	-	-	-	-
A71530-Programs and Services		13,371	11,819	16,485	82,100	82,100	49,014	65,000	65,000
A71640-Bio Hazard Waste Disposal		6,736	14,839	196,880	10,000	10,000	14,102	20,000	20,000
A71810-Dues And Subscriptions		672	-	-	-	-	-	-	-
A71950-Cellular Phones		-	-	169	1,200	1,200	338	600	600
A71970-Courier Services		23	-	-	-	-	-	-	-
A72120-Fidelity And Surety Bonds		180	-	-	-	-	-	-	-
A72140-Unemployment Compensation		195,130	97,959	155,931	175,000	175,000	176,145	200,000	200,000
A72160-Risk Premiums And Brokers Fees		1,669,967	2,385,568	2,641,228	3,002,038	2,940,000	2,932,115	3,400,000	3,400,000
A72175-Third Party Administrator Cost		136,114	122,465	138,000	170,000	170,000	136,480	150,000	150,000
A72180-Insurance Claims		4,150,237	6,770,453	3,517,321	2,300,000	2,300,000	1,531,691	2,180,000	2,180,000
A72190-Settlements		618,801	90,000	4,266,278	3,300,000	3,300,000	853,146	3,000,000	3,000,000
A72250-Bldg & Grounds Maintenance & Repairs		4,730	13,241	2,415	6,500	6,500	14,850	45,000	45,000
A73195-Indirect Cost Allocations		43,304	24,034	-	-	-	-	-	-
A79930-Miscellaneous Contingency		-	-	22,267	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>7,037,303</b>	<b>9,615,954</b>	<b>10,987,673</b>	<b>9,156,838</b>	<b>9,094,800</b>	<b>5,816,401</b>	<b>9,170,400</b>	<b>9,170,400</b>
A83010-Motor Vehicles		-	49,729	-	60,000	174,533	54,117	-	-
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>49,729</b>	<b>-</b>	<b>60,000</b>	<b>174,533</b>	<b>54,117</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>7,187,991</b>	<b>9,857,538</b>	<b>11,306,370</b>	<b>9,536,132</b>	<b>9,588,627</b>	<b>6,166,055</b>	<b>9,463,451</b>	<b>9,463,451</b>

# Matching Tax

## FUND PURPOSE

The Matching Tax is a property-based tax and the proceeds may be used for general highway construction and engineering. The County's Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	8,225,814	8,259,730	8,259,730	8,259,730	0	0%
AHM-Miscellaneous	172,508	76,646	76,646	123,538	46,892	61%
<b>Total Revenue</b>	<b>8,398,321</b>	<b>8,336,376</b>	<b>8,336,376</b>	<b>8,383,268</b>	<b>46,892</b>	<b>1%</b>
AH6X-Commodities	174,079	280,640	280,640	283,070	2,430	1%
AH7X-Contractuals	974,204	2,299,213	2,363,031	1,145,730	(1,153,483)	-50%
AH8X-Capital Expenditures	4,266,425	5,756,523	19,266,941	6,954,468	1,197,945	21%
<b>Total Expenses</b>	<b>5,414,709</b>	<b>8,336,376</b>	<b>21,910,612</b>	<b>8,383,268</b>	<b>46,892</b>	<b>1%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	8,402,866	8,211,544	8,216,467	8,259,730	8,259,730	7,438,452	8,259,730	8,259,730
A41110	Prior Year Property Taxes	-	-	9,347	-	-	1,214	-	-
A41120	TIF Districts Property Taxes	12,304	12,690	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>8,415,169</b>	<b>8,224,234</b>	<b>8,225,814</b>	<b>8,259,730</b>	<b>8,259,730</b>	<b>7,439,666</b>	<b>8,259,730</b>	<b>8,259,730</b>
A45400	Revenue From Other Government Bodies	-	-	-	-	-	297,689	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>297,689</b>	<b>-</b>	<b>-</b>
A48010	Interest	78,725	74,568	172,508	76,646	76,646	30,871	123,538	123,538
<b>AHM</b>	<b>Miscellaneous</b>	<b>78,725</b>	<b>74,568</b>	<b>172,508</b>	<b>76,646</b>	<b>76,646</b>	<b>30,871</b>	<b>123,538</b>	<b>123,538</b>
<b>Total Revenue</b>		<b>8,493,894</b>	<b>8,298,802</b>	<b>8,398,321</b>	<b>8,336,376</b>	<b>8,336,376</b>	<b>7,768,226</b>	<b>8,383,268</b>	<b>8,383,268</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65030	Highway Materials	190,980	164,530	174,079	280,640	280,640	89,996	283,070	283,070
<b>AH6X-Commodities</b>		<b>190,980</b>	<b>164,530</b>	<b>174,079</b>	<b>280,640</b>	<b>280,640</b>	<b>89,996</b>	<b>283,070</b>	<b>283,070</b>
A71150	Consultants	68,332	14,130	124,524	163,700	163,700	47,385	168,600	168,600
A71920	Electricity	-	102	-	5,000	5,000	-	-	-
A71940	Telephone	-	680	211	5,000	5,000	-	-	-
A71950	Cellular Phones	-	16,185	12,483	25,000	25,000	10,388	35,000	35,000
A79940	Miscell Contractual Services	572,377	822,266	836,987	2,100,513	2,164,331	1,238,229	942,130	942,130
<b>AH7X-Contractuals</b>		<b>640,709</b>	<b>853,363</b>	<b>974,204</b>	<b>2,299,213</b>	<b>2,363,031</b>	<b>1,296,001</b>	<b>1,145,730</b>	<b>1,145,730</b>
A85020	Roads & Road Constr & Maintenance	8,238,492	7,677,509	4,266,425	5,756,523	19,266,941	1,080,741	6,954,468	6,954,468
<b>AH8X-Capital Expenditures</b>		<b>8,238,492</b>	<b>7,677,509</b>	<b>4,266,425</b>	<b>5,756,523</b>	<b>19,266,941</b>	<b>1,080,741</b>	<b>6,954,468</b>	<b>6,954,468</b>
<b>Total Expenses</b>		<b>9,070,180</b>	<b>8,695,402</b>	<b>5,414,709</b>	<b>8,336,376</b>	<b>21,910,612</b>	<b>2,466,738</b>	<b>8,383,268</b>	<b>8,383,268</b>

# Stormwater Management

## DEPARTMENT PURPOSE

The Stormwater Management Commission reduces existing and future flood damage potential and other drainage-related problems, mitigates the degradation of surface water quality, and promotes the orderly development of land and water resources to conserve the beneficial functions of natural streams, wetlands, and floodplains.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	1,490,985	6,000,000	6,000,000	4,000,000	(2,000,000)	-33%
A45X-Intergovernmental	965,171	198,171	29,489,012	86,900	(111,271)	-56%
A46X-Charges for Services	366,592	375,000	375,000	350,000	(25,000)	-7%
A49X-Transfers	232,022	293,722	293,722	273,239	(20,483)	-7%
AHM-Miscellaneous	62,399	159,399	553,505	55,000	(104,399)	-65%
<b>Total Revenue</b>	<b>3,117,168</b>	<b>7,026,292</b>	<b>36,711,238</b>	<b>4,765,139</b>	<b>(2,261,153)</b>	<b>-32%</b>
AH5X-Personnel	1,890,190	2,237,031	2,237,031	2,044,105	(192,926)	-9%
AH6X-Commodities	18,474	40,947	40,947	23,500	(17,447)	-43%
AH74X-Benefits	606,407	761,453	761,453	704,660	(56,793)	-7%
AH7X-Contractuals	2,161,296	1,434,130	27,078,993	1,312,646	(121,484)	-8%
AH8X-Capital Expenditures	85,065	79,923	79,923	84,541	4,618	6%
<b>Total Expenses</b>	<b>4,761,431</b>	<b>4,553,484</b>	<b>30,198,347</b>	<b>4,169,452</b>	<b>(384,032)</b>	<b>-8%</b>

## GOALS

- Enhance incident investigation training by establishing a continuous improvement process to address identified risks and prevent future occurrences.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	22	22	22
Part Time	2	2	2

FULL-TIME POSITION	COUNT
Capital Improvement Prgm Mgr	1
Chief Engineer-SMC	1
Director of Stormwater Mgmnt	1
Executive Asst	1
Geospatial Analyst/Drone Pilot	1
GIS Supervisor	1
Prin Engineer	2
Prin Wetland Specialist	2
Regulatory Supervisor	1

Senior Plan Reviewer/Inspector	1
Sr Engineer	1
Stormwater Coordinator	1
Supervisor Watershed Planning	1
Water Resources Professional	7
<b>TOTAL</b>	<b>22</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
Engineering Projects Managed	34	50			
Planning Projects Managed	5	9			
Grants Received	21	9			
Training Participants Rating Excellent or Good	100%	100%	100%	100%	100%
Regulatory Submittals and Inspections Completed	1,359	1,279			

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	4,146,701	5,871,277	1,487,893	6,000,000	6,000,000	5,407,138	4,000,000	4,000,000
A41110	Prior Year Property Taxes	-	-	3,092	-	-	406	-	-
A41120	TIF Districts Property Taxes	4,755	6,284	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>4,151,456</b>	<b>5,877,561</b>	<b>1,490,985</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>5,407,544</b>	<b>4,000,000</b>	<b>4,000,000</b>
A45333	Grants - State	-	6,967	-	-	-	-	-	-
A45340	Other Federal Funds	135,193	777,884	457,966	24,091	2,574,559	207,211	-	-
A45350	Other State Funds	688,071	90,602	5,012	-	22,174,197	1,909,469	-	-
A45370	Revenue From Counties	52,582	623,591	98,971	164,000	2,851,430	30,191	49,000	49,000
A45400	Revenue From Other Government Bodies	65,301	2,192,840	403,222	10,080	1,888,826	37,711	37,900	37,900
<b>A45X</b>	<b>Intergovernmental</b>	<b>941,147</b>	<b>3,691,885</b>	<b>965,171</b>	<b>198,171</b>	<b>29,489,012</b>	<b>2,184,582</b>	<b>86,900</b>	<b>86,900</b>
A46690	Storm Water Permit Fee's	275,020	338,520	366,592	375,000	375,000	304,369	350,000	350,000
A46840	Sale Of Maps	-	-	-	-	-	68,432	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>275,020</b>	<b>338,520</b>	<b>366,592</b>	<b>375,000</b>	<b>375,000</b>	<b>372,801</b>	<b>350,000</b>	<b>350,000</b>
A49920	Transfers From Other Funds	248,053	267,621	232,022	293,722	293,722	174,026	273,239	273,239
<b>A49X</b>	<b>Transfers</b>	<b>248,053</b>	<b>267,621</b>	<b>232,022</b>	<b>293,722</b>	<b>293,722</b>	<b>174,026</b>	<b>273,239</b>	<b>273,239</b>
A48010	Interest	1,014	36,012	52,926	159,399	159,399	8,369	55,000	55,000
A48320	Proceeds From Sale Of Assets	-	-	9,472	-	-	-	-	-
A48340	Passthrough fees.	-	-	-	-	394,106	394,106	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,014</b>	<b>36,012</b>	<b>62,399</b>	<b>159,399</b>	<b>553,505</b>	<b>402,474</b>	<b>55,000</b>	<b>55,000</b>
<b>Total Revenue</b>		<b>5,616,689</b>	<b>10,211,598</b>	<b>3,117,168</b>	<b>7,026,292</b>	<b>36,711,238</b>	<b>8,541,427</b>	<b>4,765,139</b>	<b>4,765,139</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		1,472,113	1,785,205	1,811,556	2,152,851	2,152,851	1,437,973	1,895,828	1,895,828
A51120-Permanent PT Salaries/Wages		120	-	-	-	-	-	95,894	95,894
A51130-Payroll Accrual Year End		44,533	11,020	4,296	-	-	-59,849	-	-
A51140-Overtime Salaries And Wages		143	250	147	-	-	47	-	-
A51180-Special Pay		3,083	4,818	6,212	-	-	8,040	10,400	10,400
A51200-Temporary PT Salaries/Wages		29,200	8,399	35,549	82,680	82,680	52,014	38,563	38,563
A51210-Performance Appraisals		3,160	3,131	3,866	-	-	4,063	-	-
A51220-Vacation payout		-	192	13,282	-	-	28,868	-	-
A51230-Sick Payout		-	-	12,505	-	-	19,028	-	-
A51240-Opt Out Premium		-	750	1,096	1,500	1,500	865	1,500	1,500
A51310-Cell Phone Allowance		1,840	1,920	1,680	-	-	1,560	1,920	1,920
<b>AH5X-Personnel</b>		<b>1,554,192</b>	<b>1,815,685</b>	<b>1,890,190</b>	<b>2,237,031</b>	<b>2,237,031</b>	<b>1,492,610</b>	<b>2,044,105</b>	<b>2,044,105</b>
A61010-Office Supplies		1,142	1,674	4,161	8,300	8,300	1,405	5,000	5,000
A61020-Computer Supplies		9,555	12,819	2,980	3,000	3,000	2,090	3,000	3,000
A61030-Books Manuals And Periodicals		-	582	431	500	500	-	500	500
A61040-Operational Supplies		11,486	9,674	5,458	20,147	20,147	6,541	10,000	10,000
A65090-Gasoline		4,699	7,616	5,444	9,000	9,000	3,858	5,000	5,000
<b>AH6X-Commodities</b>		<b>26,882</b>	<b>32,364</b>	<b>18,474</b>	<b>40,947</b>	<b>40,947</b>	<b>13,893</b>	<b>23,500</b>	<b>23,500</b>
A74060-Health Premiums		427	453	4	-	-	-	-	-
A74080-H/L/D Employee Benefits		334,014	373,023	374,619	467,730	467,730	299,217	431,421	431,421
A74100-Retirement Benefits/FICA		111,256	130,296	136,593	171,133	171,133	108,566	156,374	156,374
A74110-Retirement Benefits/IMRF		136,826	137,325	95,192	122,589	122,590	74,402	116,865	116,865
<b>AH74X-Benefits</b>		<b>582,523</b>	<b>641,097</b>	<b>606,407</b>	<b>761,453</b>	<b>761,453</b>	<b>482,185</b>	<b>704,660</b>	<b>704,660</b>
A71140-Legal Services		-	-	29,565	20,000	100,435	4,841	20,000	20,000
A71150-Consultants		39,003	121,691	84,145	906,953	999,955	136,152	457,500	457,500
A71170-Engineering Services		110,429	999,161	1,675,100	-	3,770,604	509,573	300,000	300,000
A71220-Computer Services		1,233	-	-	-	-	-	-	-
A71230-Software & Online Services		-	-	24,526	103,877	103,877	13,225	107,040	107,040
A71450-Mileage Reimbursement		197	303	579	890	890	500	750	750
A71470-Employee Relations		-	-	300	300	300	182	360	360
A71500-Trips And Training		2,289	5,959	13,642	16,000	16,000	12,996	18,000	18,000
A71810-Dues And Subscriptions		3,478	1,982	9,150	8,480	8,480	2,056	9,150	9,150
A71950-Cellular Phones		6,897	6,540	6,012	5,880	5,880	4,076	6,846	6,846
A72210-Motor Vehicle Maintenance & Repairs		5,615	3,590	2,352	3,400	3,400	2,269	-	-
A72250-Bldg & Grounds Maintenance & Repairs		-	5,000	5,000	30,000	30,000	9,790	30,000	30,000
A72280-Equipment Maintenance		27,040	27,140	28,073	27,760	27,760	21,325	31,000	31,000
A72820-Postage		180	88	-	540	540	-	-	-
A72830-Printing Services_72830		8,749	9,244	8,728	34,850	34,850	11,168	23,400	23,400
A72980-Workshop Fees		3,320	3,217	4,005	7,600	7,600	500	7,500	7,500
A73195-Indirect Cost Allocations		183,839	305,422	-	-	-	-	-	-
A79940-Miscell Contractual Services		294,524	430,815	135,542	267,600	1,256,816	121,774	301,100	301,100
A79950-All Other Miscellaneous		2,226,618	997,074	134,576	-	20,711,605	769,649	-	-
<b>AH7X-Contractuals</b>		<b>2,913,409</b>	<b>2,917,227</b>	<b>2,161,296</b>	<b>1,434,130</b>	<b>27,078,993</b>	<b>1,620,075</b>	<b>1,312,646</b>	<b>1,312,646</b>
A83010-Motor Vehicles		-	33,116	-	31,000	31,000	30,000	22,141	22,141

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A84030	Computer Equipment	6,472	9,588	35,948	43,923	43,923	34,636	62,400	62,400
A84060	Furniture And Office Equipment	-	-	21,429	-	-	-	-	-
A84070	Engineering Equipment	-	-	27,688	5,000	5,000	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>6,472</b>	<b>42,705</b>	<b>85,065</b>	<b>79,923</b>	<b>79,923</b>	<b>64,636</b>	<b>84,541</b>	<b>84,541</b>
<b>Total Expenses</b>		<b>5,083,478</b>	<b>5,449,079</b>	<b>4,761,431</b>	<b>4,553,484</b>	<b>30,198,347</b>	<b>3,673,400</b>	<b>4,169,452</b>	<b>4,169,452</b>

# Tuberculosis Clinic

## DEPARTMENT PURPOSE

The Lake County Tuberculosis (TB) Clinic is responsible for the control of tuberculosis through surveillance, screening, treatment, outreach, and education.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	348,689	350,000	350,000	615,000	265,000	76%
A45X-Intergovernmental	202,784	8,633	8,633	6,474	(2,159)	-25%
A46X-Charges for Services	11,878	24,744	24,744	18,558	(6,186)	-25%
A49X-Transfers	54,001	55,216	55,215	59,304	4,088	7%
AHM-Miscellaneous	3,600	11,800	11,800	7,300	(4,500)	-38%
<b>Total Revenue</b>	<b>620,951</b>	<b>450,393</b>	<b>450,392</b>	<b>706,636</b>	<b>256,243</b>	<b>57%</b>
AH5X-Personnel	438,450	430,848	430,848	460,557	29,709	7%
AH6X-Commodities	18,007	20,790	20,790	23,409	2,619	13%
AH74X-Benefits	74,929	82,099	82,098	89,856	7,757	9%
AH7X-Contractuals	216,392	62,376	62,376	71,323	8,947	14%
<b>Total Expenses</b>	<b>747,779</b>	<b>596,113</b>	<b>596,112</b>	<b>645,145</b>	<b>49,032</b>	<b>8%</b>

## GOALS

### Based on the CDC National TB Objectives and Performance Targets for 2025:

1. Ensure that 95% of active TB patients in Lake County complete therapy.
2. Ensure 94% of identified close contacts to a TB case are examined and tested.
3. Ensure 93% of identified close contacts who test positive successfully complete treatment.
4. Identify special populations (e.g., Ukrainian refugees) with high rates of latent TB or active TB or risk factors and work with community-based organizations to provide TB prevention measures (TB screening, education and/or preventative TB treatment for their staff and clients.) Measurement: Each year, 1-2 interventions will be implemented in identified special populations in Lake County.

## PROGRESS TO DATE

### Based on the CDC National TB Objectives and Performance Targets for 2025:

1. Ensure that 95% of active TB patients in Lake County complete therapy. Please note that due to the small sample size of active TB patients, there may be wide variability in the data from year to year.
  - In 2023, 89% (17) of active TB cases completed treatment, 11% (2) died\* at early treatment initiation or prior to start.
    - Please note, immediate cause of death may or may not be related to TB
  - In 2024, to-date 100% of active TB cases are initiated treatment (10), 90% are still on treatment.
2. Ensure 94% of identified close contacts to a TB case are examined and tested.
  - 2023: 98% (44 of 45 close contacts tested)

- 2024: Year-to-date: 88%; (15 of 17 close contacts); working to get remaining two close contacts tested.
3. **Ensure 93% of identified close contacts who test positive successfully complete treatment.**
- 2023: 78% (9 Close Contacts positive for TB infection: 7 completed treatment/ 1 refused / 1 deferred until pregnancy completion)
  - 2024: No positive close contacts through Q2, 2024
4. **Identify special populations** (e.g., Ukrainian refugees) with high rates of latent TB or active TB or risk factors and work with community-based organizations to provide TB prevention measures (TB screening, education and/or preventative TB treatment for their staff and clients.) Measurement: Each year, 1-2 interventions will be implemented in identified special populations in Lake County.
- 2023: United for Ukraine Project implemented Aug.-Sept.:
    - Two TB screening PODs conducted in partnership with RefugeeOne where 135 refugees were screened,
    - 241,689 postcards mailed to residents in targeted zip codes in Lake and surrounding counties,
    - Social media had 7,484 link clicks and 1,604,008 impressions (content viewed and seen)
    - Initiative recognized by CDC.
    - Total 251 Ukrainian refugees screened at TB Clinic.
  - 2024: 358 Ukrainian refugees screened through July 31<sup>st</sup>.
    - Electronic health record initiative proposed to document all recent immigrants accessing LCHD service.
    - Staff outreach ongoing to community organizations working with newly arrived immigrants.
    - TB informational material provided to community-based organizations working with high-risk populations

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	8	8	8
Part Time	-	-	-

FULL-TIME POSITION	COUNT
Community Health Specialist	1
Community Health Specialist II	1
Lead Nurse	1
MD Epidemiologist	1
Program Coordinator Tuberculosis	1
Public Health Nurse	1
Senior Public Health Assistant	1
Staff Nurse	1
<b>TOTAL</b>	<b>8</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M4028X-TB Clinic F220-TB Clinic

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	527,631	347,718	348,171	350,000	350,000	315,243	615,000	615,000
A41110	Prior Year Property Taxes	-	-	518	-	-	55	-	-
A41120	TIF Districts Property Taxes	743	797	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>528,374</b>	<b>348,515</b>	<b>348,689</b>	<b>350,000</b>	<b>350,000</b>	<b>315,297</b>	<b>615,000</b>	<b>615,000</b>
A45231	Managed Care Medicare	188	179	102	248	248	6	186	186
A45250	Illinois Public Aid	232	-100	1,221	2,098	2,098	559	1,573	1,573
A45255	Illinois Department of Public Health	-	-	197,550	-	-	-	-	-
A45260	Medicare B	462	246	582	1,301	1,301	426	976	976
A45285	Managed Care - Medical	4,110	2,807	3,328	4,986	4,986	2,577	3,739	3,739
<b>A45X</b>	<b>Intergovernmental</b>	<b>4,068</b>	<b>3,132</b>	<b>202,784</b>	<b>8,633</b>	<b>8,633</b>	<b>3,568</b>	<b>6,474</b>	<b>6,474</b>
A47050	Insurance Reimbursement	3,791	6,512	5,033	8,632	8,632	6,178	6,474	6,474
A47180	Medical Fees	14,073	9,739	6,845	16,112	16,112	3,966	12,084	12,084
<b>A46X</b>	<b>Charges for Services</b>	<b>17,864</b>	<b>16,251</b>	<b>11,878</b>	<b>24,744</b>	<b>24,744</b>	<b>10,144</b>	<b>18,558</b>	<b>18,558</b>
A49920	Transfers From Other Funds	65,059	64,855	54,001	55,216	55,215	43,582	59,304	59,304
<b>A49X</b>	<b>Transfers</b>	<b>65,059</b>	<b>64,855</b>	<b>54,001</b>	<b>55,216</b>	<b>55,215</b>	<b>43,582</b>	<b>59,304</b>	<b>59,304</b>
A48010	Interest	4,087	2,666	3,600	11,800	11,800	498	7,300	7,300
A49910	All Other Miscellaneous Revenue	4	50	-	-	-	105	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>4,083</b>	<b>2,716</b>	<b>3,600</b>	<b>11,800</b>	<b>11,800</b>	<b>603</b>	<b>7,300</b>	<b>7,300</b>
<b>Total Revenue</b>		<b>619,448</b>	<b>435,470</b>	<b>620,951</b>	<b>450,393</b>	<b>450,392</b>	<b>373,194</b>	<b>706,636</b>	<b>706,636</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M4028X-TB Clinic F220-TB Clinic

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		320,814	407,596	398,312	398,938	398,938	351,123	415,067	415,067
A51120-Permanent PT Salaries/Wages		21,483	19,949	28,744	-	-	24,768	-	-
A51130-Payroll Accrual Year End		-8,875	4,013	-1,097	-	-	-15,496	-	-
A51140-Overtime Salaries And Wages		416	303	375	-	-	96	-	-
A51160-Holiday Pay		-	637	801	-	-	-	-	-
A51180-Special Pay		2,219	2,000	2,555	2,600	2,600	2,000	2,800	2,800
A51200-Temporary PT Salaries/Wages		-	-	-	24,720	24,720	-	35,100	35,100
A51220-Vacation payout		3,927	3,249	4,054	-	-	49	-	-
A51240-Opt Out Premium		2,416	4,462	4,705	4,590	4,590	5,669	7,590	7,590
<b>AH5X-Personnel</b>		<b>342,400</b>	<b>442,209</b>	<b>438,450</b>	<b>430,848</b>	<b>430,848</b>	<b>368,208</b>	<b>460,557</b>	<b>460,557</b>
A61010-Office Supplies		304	806	894	806	806	671	1,000	1,000
A61020-Computer Supplies		-	-	60	-	-	-	-	-
A61030-Books Manuals And Periodicals		-	-	-	-	-	-	200	200
A61040-Operational Supplies		684	592	174	592	592	13	3,855	3,855
A61080-Food and Provisions		-	238	521	1,260	1,260	429	600	600
A62010-Medical Supplies		798	1,078	718	1,132	1,132	788	754	754
A62040-Drugs And Medicines		8,709	7,692	15,640	17,000	17,000	1,712	17,000	17,000
<b>AH6X-Commodities</b>		<b>10,495</b>	<b>10,405</b>	<b>18,007</b>	<b>20,790</b>	<b>20,790</b>	<b>3,613</b>	<b>23,409</b>	<b>23,409</b>
A74080-H/L/D Employee Benefits		73,931	52,457	20,884	26,883	26,883	27,198	30,552	30,552
A74100-Retirement Benefits/FICA		25,442	32,643	32,896	32,960	32,960	27,667	34,193	34,193
A74110-Retirement Benefits/IMRF		28,790	32,212	21,149	22,256	22,255	18,026	25,111	25,111
<b>AH74X-Benefits</b>		<b>128,164</b>	<b>117,312</b>	<b>74,929</b>	<b>82,099</b>	<b>82,098</b>	<b>72,890</b>	<b>89,856</b>	<b>89,856</b>
A71120-Interpreters		-	672	1,207	672	672	3,491	1,939	1,939
A71150-Consultants		4,680	4,680	4,715	5,640	5,640	3,510	6,180	6,180
A71220-Computer Services		3,717	4,184	3,494	5,875	5,875	4,805	7,397	7,397
A71230-Software & Online Services		2,949	3,026	3,125	7,861	7,861	2,218	7,983	7,983
A71260-Application Hosting		3,437	3,437	3,437	3,485	3,485	2,578	3,485	3,485
A71310-Laboratory Fees		1,466	94	60	1,200	1,200	40	600	600
A71330-Medical Fees		-	576	-	2,000	2,000	-	2,000	2,000
A71350-Radiological Fees		1,460	301	605	2,000	2,000	618	2,000	2,000
A71450-Mileage Reimbursement		10	59	240	200	200	148	240	240
A71500-Trips And Training		250	-	-	1,725	1,725	333	3,331	3,331
A71620-Laundry And Cleaning		-	8,232	11,095	8,644	8,644	7,895	12,361	12,361
A71810-Dues And Subscriptions		-	-	-	330	330	80	480	480
A71850-Advertising		-	-	81,955	-	-	-	-	-
A71910-Gas For Heating		1,553	3,333	3,093	3,500	3,500	2,459	3,619	3,619
A71920-Electricity		4,988	5,832	-	6,124	6,124	-	6,124	6,124
A71930-Water And Sewer Charges		785	986	1,688	1,035	1,035	1,377	1,070	1,070
A71940-Telephone		22,681	-2,866	-	-	-	-	-	-
A71950-Cellular Phones		1,648	1,931	2,122	2,398	2,398	1,320	2,347	2,347
A71970-Courier Services		1,081	1,147	1,204	1,355	1,355	940	1,365	1,365
A72280-Equipment Maintenance		175	483	502	483	483	102	502	502
A72530-Equipment Rental		1,232	1,285	1,691	1,300	1,300	1,348	1,700	1,700
A72610-Transportation/Participants		-	-	-	-	-	-	100	100

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M4028X-TB Clinic F220-TB Clinic

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72820-Postage		2,200	6,049	63,096	6,049	6,049	3,287	1,500	1,500
A72830-Printing Services_72830		265	337	33,050	500	500	302	3,000	3,000
A73195-Indirect Cost Allocations		43,113	83,331	-	-	-	-	-	-
A79940-Miscell Contractual Services		2,725	-19	13	-	-	5	2,000	2,000
<b>AH7X-Contractuals</b>		<b>100,417</b>	<b>127,091</b>	<b>216,392</b>	<b>62,376</b>	<b>62,376</b>	<b>36,856</b>	<b>71,323</b>	<b>71,323</b>
<b>Total Expenses</b>		<b>581,475</b>	<b>697,017</b>	<b>747,779</b>	<b>596,113</b>	<b>596,112</b>	<b>481,567</b>	<b>645,145</b>	<b>645,145</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Special Revenue Funds

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# Children's Waiting Room Fund

## FUND PURPOSE

Proceeds from the Children's Waiting Room fee are used to staff and maintain "Kid's Korner," a waiting room for children whose parents are attending a court hearing as a litigant or witness.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	187,368	150,000	150,000	200,000	50,000	33%
AHM-Miscellaneous	4,033	1,654	1,654	2,916	1,262	76%
<b>Total Revenue</b>	<b>191,401</b>	<b>151,654</b>	<b>151,654</b>	<b>202,916</b>	<b>51,262</b>	<b>34%</b>
AH5X-Personnel	110,059	113,644	113,644	116,486	2,842	3%
AH6X-Commodities	1,612	4,500	4,500	4,500	0	0%
AH74X-Benefits	14,479	14,921	14,922	60,101	45,180	303%
AH7X-Contractuals	21,423	17,723	17,723	18,815	1,092	6%
<b>Total Expenses</b>	<b>147,572</b>	<b>150,788</b>	<b>150,789</b>	<b>199,902</b>	<b>49,114</b>	<b>33%</b>

## GOALS

- Continue to update the physical space in the Children's Waiting Room to align with trauma-informed design evidence-based practices.
- Continue to train employees and volunteers on evidence-based/trauma-informed practices.
- Hire a new full-time childcare aide.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	2	2	2
Part Time	1	1	1

FULL-TIME POSITIONS	COUNT
Aide-Kid Korner	1
Coordinator-Kid Korner	1
<b>TOTAL</b>	<b>2</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F254-Children's Waiting Room Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		182,356	182,688	187,368	150,000	150,000	148,970	200,000	200,000
<b>A46X-Charges for Services</b>		<b>182,356</b>	<b>182,688</b>	<b>187,368</b>	<b>150,000</b>	<b>150,000</b>	<b>148,970</b>	<b>200,000</b>	<b>200,000</b>
A48010-Interest		1,509	1,798	4,033	1,654	1,654	687	2,916	2,916
<b>AHM-Miscellaneous .</b>		<b>1,509</b>	<b>1,798</b>	<b>4,033</b>	<b>1,654</b>	<b>1,654</b>	<b>687</b>	<b>2,916</b>	<b>2,916</b>
<b>Total Revenue</b>		<b>183,865</b>	<b>184,487</b>	<b>191,401</b>	<b>151,654</b>	<b>151,654</b>	<b>149,658</b>	<b>202,916</b>	<b>202,916</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F254-Children's Waiting Room Fund

Acct Code	Account Description						Department	County	
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A51110-Regular Salaries And Wages		83,772	76,959	87,513	92,408	92,408	66,271	95,062	95,062
A51120-Permanent PT Salaries/Wages		5,031	19,952	17,887	18,236	18,236	15,594	19,924	19,924
A51130-Payroll Accrual Year End		2,787	-1,148	1,775	-	-	-3,413	-	-
A51220-Vacation payout		42	811	-	-	-	774	-	-
A51230-Sick Payout		-	3,397	-	-	-	-	-	-
A51240-Opt Out Premium		1,504	1,442	2,885	3,000	3,000	1,731	1,500	1,500
<b>AH5X-Personnel</b>		<b>93,135</b>	<b>101,413</b>	<b>110,059</b>	<b>113,644</b>	<b>113,644</b>	<b>80,957</b>	<b>116,486</b>	<b>116,486</b>
A61030-Books Manuals And Periodicals		-	628	-	500	500	150	500	500
A61040-Operational Supplies		710	818	1,612	4,000	4,000	2,372	4,000	4,000
<b>AH6X-Commodities</b>		<b>710</b>	<b>1,446</b>	<b>1,612</b>	<b>4,500</b>	<b>4,500</b>	<b>2,522</b>	<b>4,500</b>	<b>4,500</b>
A74080-H/L/D Employee Benefits		26,164	20,783	99	-	-	3,334	44,233	44,233
A74100-Retirement Benefits/FICA		6,517	7,323	8,424	8,694	8,694	6,147	8,911	8,911
A74110-Retirement Benefits/IMRF		8,112	7,781	5,956	6,228	6,228	4,396	6,957	6,957
<b>AH74X-Benefits</b>		<b>40,793</b>	<b>35,887</b>	<b>14,479</b>	<b>14,921</b>	<b>14,922</b>	<b>13,877</b>	<b>60,101</b>	<b>60,101</b>
A71450-Mileage Reimbursement		10	11	-	300	300	-	300	300
A71500-Trips And Training		-	-	15	-	-	130	-	-
A71810-Dues And Subscriptions		-	-	79	-	-	-	-	-
A72140-Unemployment Compensation		162	-	-	-	-	-	-	-
A72170-Liability And Work Comp Insurance		2,007	-	-	-	-	-	-	-
A73195-Indirect Cost Allocations		18,523	19,883	21,329	17,023	17,023	17,023	18,115	18,115
A79920-Transfers Other Funds		10,000	-	-	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	-	400	400	-	400	400
<b>AH7X-Contractuals</b>		<b>30,702</b>	<b>19,894</b>	<b>21,423</b>	<b>17,723</b>	<b>17,723</b>	<b>17,153</b>	<b>18,815</b>	<b>18,815</b>
<b>Total Expenses</b>		<b>165,340</b>	<b>158,640</b>	<b>147,572</b>	<b>150,788</b>	<b>150,789</b>	<b>114,509</b>	<b>199,902</b>	<b>199,902</b>

# Community Development

## FUND PURPOSE

The Community Development team manages various Federal grant programs, including the Community Development Block Grant (CDBG); HOME Investment Partnerships Program; and Emergency Solutions Grant (ESG). The team also administers Continuum of Care (CoC) funds for homeless assistance, the Lake County Affordable Housing Program (LCAHP) and Lake County's Video Gaming Revenue (VGR).

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	6,774,643	7,209,822	25,319,109	4,694,337	(2,515,485)	-35%
A49X-Transfers	73,595	75,000	75,000	75,000	0	0%
<b>Total Revenue</b>	<b>6,848,237</b>	<b>7,284,822</b>	<b>25,394,109</b>	<b>4,769,337</b>	<b>(2,515,485)</b>	<b>-35%</b>
AH5X-Personnel	789,669	931,435	931,435	955,726	24,291	3%
AH6X-Commodities	3,279	5,000	5,000	4,000	(1,000)	-20%
AH74X-Benefits	262,763	309,653	309,653	314,871	5,218	2%
AH7X-Contractuals	5,693,174	6,039,618	24,186,654	3,484,642	(2,554,976)	-42%
AH8X-Capital Expenditures	0	0	0	10,098	10,098	0%
<b>Total Expenses</b>	<b>6,748,885</b>	<b>7,285,706</b>	<b>25,432,742</b>	<b>4,769,337</b>	<b>(2,516,369)</b>	<b>-35%</b>

## GOALS

- Supported 36,820 total health and human service connections through 211.
- Provided services for assessment, education and outreach for gambling addiction that included 30,040 gambling addiction awareness "impressions", 2,910 online content interactions, and 2,493 people receiving education via outreach events.
- Provided mental health services for clinical gambling addiction totaling 1,180 treatment hours.
- Provided behavioral health services to 11 programs totaling \$334,800 creating opportunities for engagement, treatment, and non-clinical service.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	15	12	12
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Community Dev Finance Mgr	1
Community Dev Mgr	1
Community Development Grant Manager	1
Continuum of Care Coord	1
Grant Assistant	1
Grant Planner	2
HMIS Planner	1
Homeless By-Name Coordinator	1

Sr Admin Asst	1
Sr Grants Administrator	2
<b>TOTAL</b>	<b>12</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M29X-Grants F740-Community Development .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45020	All Other Salary Reimbursement	-	-	11,459	-	-	4,762	-	-
A45040	CDBG Revenue	4,591,484	4,898,383	4,269,948	3,021,000	10,785,718	3,016,185	2,773,774	2,773,774
A45045	ESG Revenue	1,475,165	677,494	668,753	222,000	222,000	203,922	224,552	224,552
A45050	HOME Revenue	1,237,926	1,525,373	1,299,949	3,701,822	12,941,825	2,236,415	1,450,501	1,450,501
A45330	Grants - Other	66,114	34,477	-	-	-	-	-	-
A45333	Grants - State	43,388	44,005	50,546	-	1,066,617	921,702	-	-
A45334	Grants - Federal	265,095	295,764	275,002	265,000	273,002	203,089	245,510	245,510
A45360	Program Income - Loans	774,362	363,894	198,985	-	29,947	84,466	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>8,453,534</b>	<b>7,839,390</b>	<b>6,774,643</b>	<b>7,209,822</b>	<b>25,319,109</b>	<b>6,670,542</b>	<b>4,694,337</b>	<b>4,694,337</b>
A49920	Transfers From Other Funds	63,362	65,000	73,595	75,000	75,000	-3,595	75,000	75,000
<b>A49X</b>	<b>Transfers</b>	<b>63,362</b>	<b>65,000</b>	<b>73,595</b>	<b>75,000</b>	<b>75,000</b>	<b>3,595</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Revenue</b>		<b>8,516,896</b>	<b>7,904,390</b>	<b>6,848,237</b>	<b>7,284,822</b>	<b>25,394,109</b>	<b>6,666,947</b>	<b>4,769,337</b>	<b>4,769,337</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M29X-Grants F740-Community Development .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		682,700	778,900	791,508	928,435	928,435	663,736	952,726	952,726
A51130-Payroll Accrual Year End		28,209	187	-5,192	-	-	-23,204	-	-
A51180-Special Pay		-	-	196	-	-	-	-	-
A51220-Vacation payout		9,723	1,619	158	-	-	20,860	-	-
A51230-Sick Payout		4,096	-	-	-	-	11,994	-	-
A51240-Opt Out Premium		3,271	4,286	3,000	3,000	3,000	1,788	3,000	3,000
<b>AH5X-Personnel</b>		<b>728,000</b>	<b>784,992</b>	<b>789,669</b>	<b>931,435</b>	<b>931,435</b>	<b>675,174</b>	<b>955,726</b>	<b>955,726</b>
A61010-Office Supplies		2,113	2,493	2,505	5,000	5,000	1,383	4,000	4,000
A61040-Operational Supplies		-	724	774	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>2,113</b>	<b>3,216</b>	<b>3,279</b>	<b>5,000</b>	<b>5,000</b>	<b>1,383</b>	<b>4,000</b>	<b>4,000</b>
A74060-Health Premiums		324	409	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		162,603	187,462	165,724	187,355	187,355	135,232	184,174	184,174
A74100-Retirement Benefits/FICA		52,762	56,586	56,866	71,255	71,255	49,586	73,113	73,113
A74110-Retirement Benefits/IMRF		65,599	60,824	40,172	51,043	51,043	35,435	57,584	57,584
<b>AH74X-Benefits</b>		<b>281,288</b>	<b>305,282</b>	<b>262,763</b>	<b>309,653</b>	<b>309,653</b>	<b>220,254</b>	<b>314,871</b>	<b>314,871</b>
A71140-Legal Services		-	1,302	-	-	-	-	-	-
A71150-Consultants		8,378	767	128	-	-	511	-	-
A71230-Software & Online Services		39,961	40,314	25,406	57,000	61,908	35,728	50,000	50,000
A71450-Mileage Reimbursement		98	123	-	-	-	236	-	-
A71470-Employee Relations		-	160	-	-	-	-	-	-
A71500-Trips And Training		5,952	20,445	22,941	15,000	15,000	9,876	15,000	15,000
A71810-Dues And Subscriptions		3,973	7,087	1,712	5,000	5,000	4,351	5,000	5,000
A71840-Publications & Legal Notices		2,262	2,414	3,146	3,000	3,000	2,112	4,000	4,000
A71950-Cellular Phones		759	1,071	1,007	1,050	1,050	718	1,200	1,200
A72290-Building and Storage Bins Maintenance & Repairs		-	-	34,543	-	-	-34,543	-	-
A72530-Equipment Rental		587	4,262	2,873	3,300	3,300	2,637	3,300	3,300
A72820-Postage		99	492	385	500	500	328	500	500
A72840-Temporary Employment Services		2,512	17,228	-	-	-	-	-	-
A72990-Pass Thru Grants		6,798,204	6,889,249	5,418,692	5,731,247	23,873,376	6,099,923	3,181,063	3,181,063
A73170-Testing and Inspections Services		67	3,680	386	4,000	4,000	648	4,000	4,000
A73195-Indirect Cost Allocations		112,935	141,421	139,366	169,521	169,521	-	170,579	170,579
A79920-Transfers Other Funds		35,657	39,396	42,591	50,000	50,000	-	50,000	50,000
<b>AH7X-Contractuals</b>		<b>7,011,444</b>	<b>7,169,411</b>	<b>5,693,174</b>	<b>6,039,618</b>	<b>24,186,654</b>	<b>6,122,524</b>	<b>3,484,642</b>	<b>3,484,642</b>
A84030-Computer Equipment		2,126	1,657	-	-	-	-	10,098	10,098
<b>AH8X-Capital Expenditures</b>		<b>2,126</b>	<b>1,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,098</b>	<b>10,098</b>
<b>Total Expenses</b>		<b>8,024,971</b>	<b>8,264,559</b>	<b>6,748,885</b>	<b>7,285,706</b>	<b>25,432,742</b>	<b>7,019,334</b>	<b>4,769,337</b>	<b>4,769,337</b>

# Coroner's Fees

## FUND PURPOSE

Revenue from the dedicated Coroner's fees are used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the Coroner's Office.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	221,240	350,000	350,000	350,000	0	0%
A46X-Charges for Services	8,560	10,000	10,000	10,000	0	0%
AHM-Miscellaneous	2,803	781	781	1,846	1,065	136%
<b>Total Revenue</b>	<b>232,603</b>	<b>360,781</b>	<b>360,781</b>	<b>361,846</b>	<b>1,065</b>	<b>0%</b>
AH6X-Commodities	17,871	65,000	65,000	58,000	(7,000)	-11%
AH7X-Contractuals	121,874	250,800	250,800	256,700	5,900	2%
<b>Total Expenses</b>	<b>139,745</b>	<b>315,800</b>	<b>315,800</b>	<b>314,700</b>	<b>(1,100)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M35X-County Coroner\_35X F267-Coroner Fees

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A42045	Cremation Permit Fees	179,671	182,450	221,240	350,000	350,000	52,800	350,000	350,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>179,671</b>	<b>182,450</b>	<b>221,240</b>	<b>350,000</b>	<b>350,000</b>	<b>52,800</b>	<b>350,000</b>	<b>350,000</b>
A45400	Revenue From Other Government Bodies	-	-	-	-	-	3,584	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,584</b>	<b>-</b>	<b>-</b>
A46010	Fees	8,399	15,030	8,560	10,000	10,000	5,611	10,000	10,000
<b>A46X</b>	<b>Charges for Services</b>	<b>8,399</b>	<b>15,030</b>	<b>8,560</b>	<b>10,000</b>	<b>10,000</b>	<b>5,611</b>	<b>10,000</b>	<b>10,000</b>
A48010	Interest	672	889	2,803	781	781	596	1,846	1,846
<b>AHM</b>	<b>Miscellaneous</b>	<b>672</b>	<b>889</b>	<b>2,803</b>	<b>781</b>	<b>781</b>	<b>596</b>	<b>1,846</b>	<b>1,846</b>
<b>Total Revenue</b>		<b>188,742</b>	<b>198,369</b>	<b>232,603</b>	<b>360,781</b>	<b>360,781</b>	<b>62,591</b>	<b>361,846</b>	<b>361,846</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M35X-County Coroner\_35X F267-Coroner Fees

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A61010	Office Supplies	4,164	2,720	2,183	5,000	5,000	1,402	3,500	3,500
A61020	Computer Supplies	1,372	-	-	-	-	-	-	-
A61040	Operational Supplies	32,670	778	-	-	-	-	-	-
A61060	Clothing And Uniforms	4,327	5,902	3,080	10,000	10,000	5,673	7,500	7,500
A61080	Food and Provisions	793	1,765	1,304	-	-	861	-	-
A61120	Outreach Supplies	2,769	-	3,018	5,000	5,000	-	2,500	2,500
A64030	Firearms and bulletproof vests	980	970	420	2,500	2,500	3,455	7,000	7,000
A65020	Laboratory Supplies	-	-	45	35,000	35,000	17,021	30,000	30,000
A65090	Gasoline	5,094	11,889	7,822	7,500	7,500	4,203	7,500	7,500
<b>AH6X-Commodities</b>		<b>52,168</b>	<b>24,024</b>	<b>17,871</b>	<b>65,000</b>	<b>65,000</b>	<b>32,615</b>	<b>58,000</b>	<b>58,000</b>
A71130	Court Reporters	793	-	2,152	1,500	1,500	792	1,500	1,500
A71230	Software & Online Services	17,056	15,664	18,852	18,500	18,500	18,899	18,500	18,500
A71310	Laboratory Fees	62,888	58,486	-45	85,000	85,000	80,591	95,000	95,000
A71330	Medical Fees	5,202	25,280	16,506	20,000	20,000	12,479	20,000	20,000
A71500	Trips And Training	5,339	10,212	6,818	20,000	20,000	3,901	15,000	15,000
A71620	Laundry And Cleaning	23,440	23,099	20,393	25,000	25,000	9,321	25,000	25,000
A71625	Burial/Cremation Services	1,092	-	-	25,000	25,000	15,102	25,000	25,000
A71810	Dues And Subscriptions	3,404	6,061	4,916	6,500	6,500	3,085	6,000	6,000
A71840	Publications & Legal Notices	1,131	934	1,708	1,500	1,500	1,359	1,500	1,500
A71950	Cellular Phones	7,208	6,690	9,368	7,300	7,300	4,892	7,300	7,300
A71965	Radio Fees	2,898	3,542	5,432	4,000	4,000	3,062	4,000	4,000
A71970	Courier Services	548	171	117	500	500	85	500	500
A72210	Motor Vehicle Maintenance & Repairs	7,894	5,002	5,157	7,000	7,000	4,081	6,000	6,000
A72280	Equipment Maintenance	9,438	7,702	25,897	25,000	25,000	26,777	25,000	25,000
A72520	Record Storage	2,439	1,947	2,357	2,000	2,000	1,516	2,000	2,000
A72530	Equipment Rental	1,237	1,789	2,245	2,000	2,000	3,778	4,400	4,400
A72560	All Other Rentals	20	129	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>152,028</b>	<b>166,710</b>	<b>121,874</b>	<b>250,800</b>	<b>250,800</b>	<b>189,719</b>	<b>256,700</b>	<b>256,700</b>
<b>Total Expenses</b>		<b>204,195</b>	<b>190,734</b>	<b>139,745</b>	<b>315,800</b>	<b>315,800</b>	<b>222,334</b>	<b>314,700</b>	<b>314,700</b>

LAW AND JUDICIAL COMMITTEE  
**Court Automation**

**FUND PURPOSE**

Proceeds from the dedicated Court Automation fee are used to enhance the recordkeeping and reporting services of the Office of the Circuit Court Clerk.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	929,946	861,330	861,330	940,000	78,670	9%
AHM-Miscellaneous	19,022	11,269	11,269	14,684	3,415	30%
<b>Total Revenue</b>	<b>948,968</b>	<b>872,599</b>	<b>872,599</b>	<b>954,684</b>	<b>82,085</b>	<b>9%</b>
AH5X-Personnel	394,689	187,309	187,309	0	(187,309)	-100%
AH6X-Commodities	26,131	28,536	28,536	31,236	2,700	9%
AH74X-Benefits	124,364	80,062	80,062	0	(80,062)	-100%
AH7X-Contractuals	397,799	1,192,733	1,192,733	948,606	(244,127)	-20%
AH8X-Capital Expenditures	101,058	238,000	238,000	518,300	280,300	118%
<b>Total Expenses</b>	<b>1,044,040</b>	<b>1,726,640</b>	<b>1,726,640</b>	<b>1,498,142</b>	<b>(228,498)</b>	<b>-13%</b>

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	4	2	-
Part Time	-	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

Total GL Entity F256-Court Automation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		996,474	883,244	929,946	861,330	861,330	655,523	940,000	940,000
<b>A46X-Charges for Services</b>		<b>996,474</b>	<b>883,244</b>	<b>929,946</b>	<b>861,330</b>	<b>861,330</b>	<b>655,523</b>	<b>940,000</b>	<b>940,000</b>
A48010-Interest		12,192	10,347	19,022	11,269	11,269	2,963	14,684	14,684
<b>AHM-Miscellaneous .</b>		<b>12,192</b>	<b>10,347</b>	<b>19,022</b>	<b>11,269</b>	<b>11,269</b>	<b>2,963</b>	<b>14,684</b>	<b>14,684</b>
<b>Total Revenue</b>		<b>1,008,666</b>	<b>893,590</b>	<b>948,968</b>	<b>872,599</b>	<b>872,599</b>	<b>658,486</b>	<b>954,684</b>	<b>954,684</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

Total GL Entity F256-Court Automation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		406,857	374,544	391,891	187,309	187,309	168,496	-	-
A51130-Payroll Accrual Year End		10,007	1,642	2,798	-	-	-14,447	-	-
A51220-Vacation payout		-	-	-	-	-	4,959	-	-
A51310-Cell Phone Allowance		210	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>417,074</b>	<b>376,186</b>	<b>394,689</b>	<b>187,309</b>	<b>187,309</b>	<b>159,008</b>	<b>-</b>	<b>-</b>
A61010-Office Supplies		10,036	374	-	-	-	-	-	-
A61020-Computer Supplies		2,522	2,185	17,753	26,036	26,036	17,306	28,736	28,736
A61040-Operational Supplies		116,047	27,069	8,379	2,500	2,500	637	2,500	2,500
A65030-Highway Materials		31	-	-	-	-	-	-	-
A65090-Gasoline		959	-	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>129,595</b>	<b>29,629</b>	<b>26,131</b>	<b>28,536</b>	<b>28,536</b>	<b>17,943</b>	<b>31,236</b>	<b>31,236</b>
A74060-Health Premiums		292	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		89,411	75,299	74,678	55,468	55,468	45,977	-	-
A74100-Retirement Benefits/FICA		30,390	27,667	29,123	14,329	14,329	11,374	-	-
A74110-Retirement Benefits/IMRF		37,690	28,837	20,563	10,265	10,265	8,122	-	-
<b>AH74X-Benefits</b>		<b>157,783</b>	<b>131,803</b>	<b>124,364</b>	<b>80,062</b>	<b>80,062</b>	<b>65,473</b>	<b>-</b>	<b>-</b>
A71150-Consultants		-	3,200	5,000	20,000	20,000	25,336	20,000	20,000
A71210-Data Processing		36,682	28,409	1,709	-	-	-	-	-
A71220-Computer Services		34,999	-	46,688	50,000	50,000	36,482	24,125	24,125
A71230-Software & Online Services		46,024	203,725	220,745	851,504	851,504	769,742	755,270	755,270
A71450-Mileage Reimbursement		763	352	204	400	400	209	400	400
A71470-Employee Relations		1,379	-	-	-	-	-	-	-
A71500-Trips And Training		5,096	8,585	8,879	6,950	6,950	3,236	6,950	6,950
A71810-Dues And Subscriptions		13,954	13,067	8,951	6,250	6,250	4,971	7,000	7,000
A71850-Advertising		959	-	-	-	-	-	-	-
A71950-Cellular Phones		1,097	-	-	-	-	-	-	-
A71960-Data/Telecommunications		10,196	10,661	7,987	12,000	12,000	6,236	12,000	12,000
A71970-Courier Services		21,917	-	-	-	-	-	-	-
A72140-Unemployment Compensation		510	-	-	-	-	-	-	-
A72170-Liability And Work Comp Insurance		1,150	-	-	-	-	-	-	-
A72260-Office Equip Maintenance And Repairs		12,216	5,033	2,257	-	-	2,370	-	-
A72280-Equipment Maintenance		-	-	-	75,000	75,000	-	75,000	75,000
A72830-Printing Services_72830		448	-	-	-	-	-	-	-
A73195-Indirect Cost Allocations		80,600	66,927	70,629	70,629	70,629	70,629	36,861	36,861
A79920-Transfers Other Funds		22,500	-	-	-	-	-	-	-
A79940-Miscell Contractual Services		229,111	-	24,750	100,000	100,000	79,536	11,000	11,000
<b>AH7X-Contractuals</b>		<b>519,601</b>	<b>339,959</b>	<b>397,799</b>	<b>1,192,733</b>	<b>1,192,733</b>	<b>998,747</b>	<b>948,606</b>	<b>948,606</b>
A84030-Computer Equipment		87,943	36,886	91,889	148,000	148,000	31,844	482,300	482,300
A84040-Computer System Software		-	126,326	9,169	90,000	90,000	7,793	36,000	36,000
A84060-Furniture And Office Equipment		-	2,570	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>87,943</b>	<b>165,782</b>	<b>101,058</b>	<b>238,000</b>	<b>238,000</b>	<b>39,637</b>	<b>518,300</b>	<b>518,300</b>
<b>Total Expenses</b>		<b>1,311,997</b>	<b>1,043,359</b>	<b>1,044,040</b>	<b>1,726,640</b>	<b>1,726,640</b>	<b>1,280,808</b>	<b>1,498,142</b>	<b>1,498,142</b>

# Court Document Storage

## FUND PURPOSE

Proceeds from the dedicated Document Storage fee are used to improve the management of court documents through the application of appropriate technology.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	28,156	33,430	33,430	18,500	(14,930)	-45%
AHM-Miscellaneous	965,496	880,839	880,839	970,435	89,596	10%
<b>Total Revenue</b>	<b>993,651</b>	<b>914,269</b>	<b>914,269</b>	<b>988,935</b>	<b>74,666</b>	<b>8%</b>
AH7X-Contractuals	797,075	1,161,000	1,494,364	773,700	(387,300)	-33%
AH8X-Capital Expenditures	387,556	320,000	320,000	375,000	55,000	17%
<b>Total Expenses</b>	<b>1,184,632</b>	<b>1,481,000</b>	<b>1,814,364</b>	<b>1,148,700</b>	<b>(332,300)</b>	<b>-22%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M31X-Clerk of the Circuit Court . F258-Court Document Storage .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46280	Photograph Fee's	16,155	19,620	25,485	27,070	27,070	13,560	18,500	18,500
A46285	Passport Photocopy Fee	4	10	21	-	-	61	-	-
A46805	Enhanced Public Access & E-filing	8,980	20,055	2,650	6,360	6,360	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>25,139</b>	<b>39,685</b>	<b>28,156</b>	<b>33,430</b>	<b>33,430</b>	<b>13,621</b>	<b>18,500</b>	<b>18,500</b>
A48010	Interest	21,720	21,698	39,172	21,709	21,709	6,698	30,435	30,435
A48100	Document Storage Flat Fee	979,967	879,683	926,324	859,130	859,130	653,801	940,000	940,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,001,686</b>	<b>901,381</b>	<b>965,496</b>	<b>880,839</b>	<b>880,839</b>	<b>660,499</b>	<b>970,435</b>	<b>970,435</b>
<b>Total</b>	<b>Revenue</b>	<b>1,026,825</b>	<b>941,066</b>	<b>993,651</b>	<b>914,269</b>	<b>914,269</b>	<b>674,121</b>	<b>988,935</b>	<b>988,935</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M31X-Clerk of the Circuit Court . F258-Court Document Storage .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		121,054	-	-	-	-	-	-	-
A51130-Payroll Accrual Year End		1,096	-	-	-	-	-	-	-
A51310-Cell Phone Allowance		210	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>122,359</b>	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		22,560	-	-	-	-	-	-	-
A74100-Retirement Benefits/FICA		9,404	-84	-	-	-	-	-	-
A74110-Retirement Benefits/IMRF		11,627	-103	-	-	-	-	-	-
<b>AH74X-Benefits</b>		<b>43,591</b>	<b>-188</b>	-	-	-	-	-	-
A71150-Consultants		-	-	19,473	-	-	38,646	-	-
A71220-Computer Services		43,902	19,419	20,684	-	-	3,923	-	-
A71230-Software & Online Services		-	-	-	300,000	300,000	11,350	553,700	553,700
A71450-Mileage Reimbursement		384	-	-	-	-	-	-	-
A71500-Trips And Training		180	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		286	-	-	-	-	-	-	-
A72510-Building Rentals		52,728	53,666	54,748	70,000	70,000	32,221	-	-
A72520-Record Storage		654,712	655,755	557,751	600,000	933,364	110,984	220,000	220,000
A72530-Equipment Rental		22,424	-	-	-	-	-	-	-
A72815-Bank Service Charges		501	630	420	1,000	1,000	-	-	-
A72830-Printing Services_72830		9,050	-	-	-	-	-	-	-
A79940-Miscell Contractual Services		30,278	141,750	144,000	190,000	190,000	12,000	-	-
A79950-All Other Miscellaneous		11,541	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>825,986</b>	<b>871,220</b>	<b>797,075</b>	<b>1,161,000</b>	<b>1,494,364</b>	<b>209,124</b>	<b>773,700</b>	<b>773,700</b>
A84040-Computer System Software		-	2,550	387,556	320,000	320,000	22,437	375,000	375,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>2,550</b>	<b>387,556</b>	<b>320,000</b>	<b>320,000</b>	<b>22,437</b>	<b>375,000</b>	<b>375,000</b>
<b>Total Expenses</b>		<b>991,937</b>	<b>873,583</b>	<b>1,184,632</b>	<b>1,481,000</b>	<b>1,814,364</b>	<b>231,561</b>	<b>1,148,700</b>	<b>1,148,700</b>

# State's Attorney Cyber Crimes

## FUND PURPOSE

This fund is administered by the State's Attorney. Revenue consists of assets seized as a result of forfeiture based on applicable law. Revenue is for use in training or enforcement purposes relating to detecting, investigating, or prosecuting of financial crimes, computer fraud, and cybercrimes.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	106,930	85,000	85,000	87,099	2,099	2%
<b>Total Revenue</b>	<b>106,930</b>	<b>85,000</b>	<b>85,000</b>	<b>87,099</b>	<b>2,099</b>	<b>2%</b>
AH6X-Commodities	22,345	22,000	1,000	32,000	10,000	45%
AH7X-Contractuals	36,313	63,000	85,349	90,000	27,000	43%
<b>Total Expenses</b>	<b>58,658</b>	<b>85,000</b>	<b>86,349</b>	<b>122,000</b>	<b>37,000</b>	<b>44%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F770-Computer Fraud Forfeitures .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A48010-Interest		292	1,245	2,954	-	-	441	2,099	2,099
A49910-All Other Miscellaneous Revenue		44,500	207,028	103,977	85,000	85,000	109,440	85,000	85,000
<b>AHM-Miscellaneous .</b>		<b>44,792</b>	<b>208,273</b>	<b>106,930</b>	<b>85,000</b>	<b>85,000</b>	<b>109,881</b>	<b>87,099</b>	<b>87,099</b>
<b>Total Revenue</b>		<b>44,792</b>	<b>208,273</b>	<b>106,930</b>	<b>85,000</b>	<b>85,000</b>	<b>109,881</b>	<b>87,099</b>	<b>87,099</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F770-Computer Fraud Forfeitures .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A61010-Office Supplies		-	1,424	333	-	-	51	-	-
A61020-Computer Supplies		2,388	14,447	21,655	20,000	-1,000	-1,484	30,000	30,000
A61040-Operational Supplies		164	899	357	2,000	2,000	1,003	2,000	2,000
<b>AH6X-Commodities</b>		<b>2,552</b>	<b>16,770</b>	<b>22,345</b>	<b>22,000</b>	<b>1,000</b>	<b>-430</b>	<b>32,000</b>	<b>32,000</b>
A71230-Software & Online Services		23,467	37,009	19,629	50,000	53,000	51,282	50,000	50,000
A71500-Trips And Training		995	13,168	12,568	10,000	24,000	15,385	20,000	20,000
A71810-Dues And Subscriptions		-	-	665	-	-	-	-	-
A79950-All Other Miscellaneous		2,689	2,445	3,451	3,000	8,349	14,141	20,000	20,000
<b>AH7X-Contractuals</b>		<b>27,151</b>	<b>52,623</b>	<b>36,313</b>	<b>63,000</b>	<b>85,349</b>	<b>80,808</b>	<b>90,000</b>	<b>90,000</b>
<b>Total Expenses</b>		<b>29,703</b>	<b>69,392</b>	<b>58,658</b>	<b>85,000</b>	<b>86,349</b>	<b>80,378</b>	<b>122,000</b>	<b>122,000</b>

LAW AND JUDICIAL COMMITTEE  
**Electronic Citation**

FUND PURPOSE

Proceeds from the dedicated Electronic Citation fee are used to defray the expense of establishing and maintaining electronic citations in the Office of the Circuit Court Clerk.

FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	227,047	207,480	207,480	175,000	(32,480)	-16%
AHM-Miscellaneous	17,859	7,706	7,706	12,909	5,203	68%
<b>Total Revenue</b>	<b>244,906</b>	<b>215,186</b>	<b>215,186</b>	<b>187,909</b>	<b>(27,277)</b>	<b>-13%</b>
AH7X-Contractuals	35,250	50,000	50,000	150,000	100,000	200%
<b>Total Expenses</b>	<b>35,250</b>	<b>50,000</b>	<b>50,000</b>	<b>150,000</b>	<b>100,000</b>	<b>200%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M31X-Clerk of the Circuit Court . F257-Circuit Clerk Electronic Citation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010	Fees	251,366	216,846	227,047	207,480	207,480	155,239	175,000	175,000
<b>A46X</b>	<b>Charges for Services</b>	<b>251,366</b>	<b>216,846</b>	<b>227,047</b>	<b>207,480</b>	<b>207,480</b>	<b>155,239</b>	<b>175,000</b>	<b>175,000</b>
A48010	Interest	7,453	7,958	17,859	7,706	7,706	3,096	12,909	12,909
<b>AHM</b>	<b>Miscellaneous</b>	<b>7,453</b>	<b>7,958</b>	<b>17,859</b>	<b>7,706</b>	<b>7,706</b>	<b>3,096</b>	<b>12,909</b>	<b>12,909</b>
<b>Total Revenue</b>		<b>258,820</b>	<b>224,804</b>	<b>244,906</b>	<b>215,186</b>	<b>215,186</b>	<b>158,335</b>	<b>187,909</b>	<b>187,909</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M31X-Clerk of the Circuit Court . F257-Circuit Clerk Electronic Citation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71150	Consultants	-	116,560	-	-	-	-	50,000	50,000
A71230	Software & Online Services	91,023	72,435	35,250	50,000	50,000	8,334	100,000	100,000
<b>AH7X</b>	<b>Contractuals</b>	<b>91,023</b>	<b>188,995</b>	<b>35,250</b>	<b>50,000</b>	<b>50,000</b>	<b>8,334</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Expenses</b>		<b>91,023</b>	<b>188,995</b>	<b>35,250</b>	<b>50,000</b>	<b>50,000</b>	<b>8,334</b>	<b>150,000</b>	<b>150,000</b>

# State's Attorney Environmental Prosecution

## FUND PURPOSE

This fund is administered by the State's Attorney. Revenue consists of award costs and reasonable attorney's fees, including the reasonable costs of expert witnesses and consultants to the State's Attorney in a case against a person who has committed a violation of the Environmental Protection Act. Revenue is used at the discretion of the State's Attorney for environmental defense purposes.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	12,457	2,000	2,000	3,446	1,446	72%
<b>Total Revenue</b>	<b>12,457</b>	<b>2,000</b>	<b>2,000</b>	<b>3,446</b>	<b>1,446</b>	<b>72%</b>
AH6X-Commodities	0	1,000	1,000	1,000	0	0%
AH7X-Contractuals	0	9,000	29,000	28,000	19,000	211%
<b>Total Expenses</b>	<b>0</b>	<b>10,000</b>	<b>30,000</b>	<b>29,000</b>	<b>19,000</b>	<b>190%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F780-Environmental Prosecution Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A48010-Interest		226	936	1,957	-	-	334	1,446	1,446
A49910-All Other Miscellaneous Revenue		8,790	14,360	10,500	2,000	2,000	-	2,000	2,000
<b>AHM-Miscellaneous .</b>		<b>9,016</b>	<b>15,296</b>	<b>12,457</b>	<b>2,000</b>	<b>2,000</b>	<b>334</b>	<b>3,446</b>	<b>3,446</b>
<b>Total Revenue</b>		<b>9,016</b>	<b>15,296</b>	<b>12,457</b>	<b>2,000</b>	<b>2,000</b>	<b>334</b>	<b>3,446</b>	<b>3,446</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F780-Environmental Prosecution Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A61040-Operational Supplies		-	-	-	1,000	1,000	-	1,000	1,000
<b>AH6X-Commodities</b>		-	-	-	<b>1,000</b>	<b>1,000</b>	-	<b>1,000</b>	<b>1,000</b>
A71500-Trips And Training		-	-	-	3,000	3,000	-	3,000	3,000
A71820-Dues		-	-	-	1,000	1,000	-	-	-
A79940-Miscell Contractual Services		-	-	-	-	20,000	-	-	-
A79950-All Other Miscellaneous		-	-	-	5,000	5,000	7,204	25,000	25,000
<b>AH7X-Contractuals</b>		-	-	-	<b>9,000</b>	<b>29,000</b>	<b>7,204</b>	<b>28,000</b>	<b>28,000</b>
<b>Total Expenses</b>		-	-	-	<b>10,000</b>	<b>30,000</b>	<b>7,204</b>	<b>29,000</b>	<b>29,000</b>

# Eviction Mediation Fund

## FUND PURPOSE

To account for depositing and expending funds allocated by the Illinois Supreme Court to the 19th Judicial Circuit Court for the purpose of eviction mediation services (new fund created in FY2025 – previously shown in the General Fund)..

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	0	0	0	48,000	48,000	0%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,000</b>	<b>48,000</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F261-Eviction Mediation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43115	Eviction Mediation Program Filing Fees	-	-	-	-	-	-	48,000	48,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	-	-	-	-	-	-	<b>48,000</b>	<b>48,000</b>
<b>Total</b>	<b>Revenue</b>	-	-	-	-	-	-	<b>48,000</b>	<b>48,000</b>

# Foreclosure Mediation Fund

## FUND PURPOSE

To account for depositing and expending funds allocated by the Illinois Supreme Court to the 19th Judicial Circuit Court for the purpose of foreclosure mediation services (new fund created in FY2025 – previously shown in the General Fund).

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	0	0	0	105,000	105,000	0%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,000</b>	<b>105,000</b>	<b>0%</b>
AH5X-Personnel	0	0	0	120,130	120,130	0%
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120,130</b>	<b>120,130</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F259-Foreclosure Mediation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46337	Foreclosure Mediation Fees	-	-	-	-	-	-	105,000	105,000
<b>A46X</b>	<b>Charges for Services</b>	-	-	-	-	-	-	<b>105,000</b>	<b>105,000</b>
<b>Total Revenue</b>		-	-	-	-	-	-	<b>105,000</b>	<b>105,000</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F259-Foreclosure Mediation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71120	Interpreters	-	-	-	-	-	-	500	500
A71140	Legal Services	-	-	-	-	-	-	119,630	119,630
<b>AH7X</b>	<b>Contractuals</b>	-	-	-	-	-	-	<b>120,130</b>	<b>120,130</b>
<b>Total Expenses</b>		-	-	-	-	-	-	<b>120,130</b>	<b>120,130</b>

# GIS Automation

## FUND PURPOSE

Proceeds from the dedicated GIS Automation fee are used to fund improvements to the County- wide Geographic Information System. The GIS fee is a statutorily authorized flat fee per recorded document which must be recorded in a separate fund. The full amount collected will be transferred to the General Fund to offset costs of the GIS program.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	1,331,642	1,610,000	1,610,000	1,430,000	(180,000)	-11%
AHM-Miscellaneous	18,172	10,393	10,393	13,731	3,338	32%
<b>Total Revenue</b>	<b>1,349,814</b>	<b>1,620,393</b>	<b>1,620,393</b>	<b>1,443,731</b>	<b>(176,662)</b>	<b>-11%</b>
AH7X-Contractuals	1,331,642	1,617,500	1,617,500	1,443,731	(173,769)	-11%
<b>Total Expenses</b>	<b>1,331,642</b>	<b>1,617,500</b>	<b>1,617,500</b>	<b>1,443,731</b>	<b>(173,769)</b>	<b>-11%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M22X-Recorder of Deeds\_22X F264-GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46930	GIS Fees	2,786,772	2,079,234	1,331,642	1,610,000	1,610,000	975,864	1,320,000	1,430,000
<b>A46X</b>	<b>Charges for Services</b>	<b>2,786,772</b>	<b>2,079,234</b>	<b>1,331,642</b>	<b>1,610,000</b>	<b>1,610,000</b>	<b>975,864</b>	<b>1,320,000</b>	<b>1,430,000</b>
A48010	Interest	11,495	9,291	18,172	10,393	10,393	3,464	13,731	13,731
<b>AHM</b>	<b>Miscellaneous</b>	<b>11,495</b>	<b>9,291</b>	<b>18,172</b>	<b>10,393</b>	<b>10,393</b>	<b>3,464</b>	<b>13,731</b>	<b>13,731</b>
<b>Total Revenue</b>		<b>2,798,267</b>	<b>2,088,525</b>	<b>1,349,814</b>	<b>1,620,393</b>	<b>1,620,393</b>	<b>979,328</b>	<b>1,333,731</b>	<b>1,443,731</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M22X-Recorder of Deeds\_22X F264-GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79920-	Transfers Other Funds	1,955,500	2,077,187	1,331,642	1,617,500	1,617,500	-	1,333,731	1,443,731
<b>AH7X-</b>	<b>Contractuals</b>	<b>1,955,500</b>	<b>2,077,187</b>	<b>1,331,642</b>	<b>1,617,500</b>	<b>1,617,500</b>	<b>-</b>	<b>1,333,731</b>	<b>1,443,731</b>
<b>Total Expenses</b>		<b>1,955,500</b>	<b>2,077,187</b>	<b>1,331,642</b>	<b>1,617,500</b>	<b>1,617,500</b>	<b>-</b>	<b>1,333,731</b>	<b>1,443,731</b>

LAW AND JUDICIAL COMMITTEE  
**Inmate Welfare**

**FUND PURPOSE**

The Administrative Code (20 Ill. Adm. Code 701.250(e)), each jail may establish and maintain a commissary system to provide detainees with items or access to services approved by the Sheriff. The code states that net profits from the commissary system shall be used for "education, recreation or other purposes within the jail for the benefit of detainees" as deemed appropriate by the Sheriff. Currently, the Lake County Sheriff's Office is funding educational programs, recreational activities, and other programs aimed at assisting the detainee in preparing for life outside the facility through the use of the Inmate Welfare fund.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	6,191,554	340,586	340,586	550,627	210,041	62%
<b>Total Revenue</b>	<b>6,191,554</b>	<b>340,586</b>	<b>340,586</b>	<b>550,627</b>	<b>210,041</b>	<b>62%</b>
AH5X-Personnel	96,432	212,269	212,269	225,483	13,214	6%
AH6X-Commodities	151,455	32,124	32,124	500,000	467,876	1,456%
AH74X-Benefits	10,797	64,824	64,824	69,859	5,035	8%
AH7X-Contractuals	35,670	5,740	5,740	500,000	494,260	8,611%
<b>Total Expenses</b>	<b>294,353</b>	<b>314,957</b>	<b>314,957</b>	<b>1,295,342</b>	<b>980,385</b>	<b>311%</b>

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	3	3	3
Part Time	1	1	1

FULL-TIME POSITIONS	COUNT
Mgr Correction Prog	1
Re-entry Specialist	2
<b>Sr Admin Asst</b>	<b>3</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M30X-Sheriff Department F725-Inmate Welfare Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A48010-Interest		-	-	70,073	-	28,586	13,248	50,627	50,627
A48035-Commissary Commissions		-	-	444,045	-	128,000	233,104	260,000	260,000
A48040-Telephone Commissions		-	-	650,040	-	184,000	213,668	240,000	240,000
A49910-All Other Miscellaneous Revenue		-	-	5,027,398	-	-	8	-	-
<b>AHM-Miscellaneous .</b>		-	-	<b>6,191,554</b>	-	<b>340,586</b>	<b>460,029</b>	<b>550,627</b>	<b>550,627</b>
<b>Total Revenue</b>		-	-	<b>6,191,554</b>	-	<b>340,586</b>	<b>460,029</b>	<b>550,627</b>	<b>550,627</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M30X-Sheriff Department F725-Inmate Welfare Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	58,022	-	174,611	77,387	186,737	186,737
A51130-Payroll Accrual Year End		-	-	1,614	-	-	-2,101	-	-
A51160-Holiday Pay		-	-	934	-	-	-	-	-
A51200-Temporary PT Salaries/Wages		-	-	34,362	-	36,158	26,132	37,246	37,246
A51240-Opt Out Premium		-	-	1,500	-	1,500	1,211	1,500	1,500
<b>AH5X-Personnel</b>		-	-	<b>96,432</b>	-	<b>212,269</b>	<b>102,629</b>	<b>225,483</b>	<b>225,483</b>
A61040-Operational Supplies		-	-	132,876	-	27,504	493,828	350,000	350,000
A61080-Food and Provisions		-	-	17,379	-	4,170	5,602	15,000	15,000
A65180-Miscellaneous Commodities		-	-	1,200	-	450	700	135,000	135,000
<b>AH6X-Commodities</b>		-	-	<b>151,455</b>	-	<b>32,124</b>	<b>500,130</b>	<b>500,000</b>	<b>500,000</b>
A74080-H/L/D Employee Benefits		-	-	63	-	38,934	10,594	41,312	41,312
A74100-Retirement Benefits/FICA		-	-	7,378	-	16,239	7,739	17,249	17,249
A74110-Retirement Benefits/IMRF		-	-	3,356	-	9,651	4,107	11,298	11,298
<b>AH74X-Benefits</b>		-	-	<b>10,797</b>	-	<b>64,824</b>	<b>22,440</b>	<b>69,859</b>	<b>69,859</b>
A71230-Software & Online Services		-	-	-	-	-	43,236	10,000	10,000
A71530-Programs and Services		-	-	26,215	-	3,500	40,935	250,000	250,000
A71960-Data/Telecommunications		-	-	7,539	-	1,740	20,772	50,000	50,000
A72530-Equipment Rental		-	-	1,916	-	500	1,516	10,000	10,000
A79940-Miscell Contractual Services		-	-	-	-	-	-	180,000	180,000
<b>AH7X-Contractuals</b>		-	-	<b>35,670</b>	-	<b>5,740</b>	<b>106,459</b>	<b>500,000</b>	<b>500,000</b>
<b>Total Expenses</b>		-	-	<b>294,353</b>	-	<b>314,957</b>	<b>731,658</b>	<b>1,295,342</b>	<b>1,295,342</b>

# Lake County Regional Stormwater Fund

## FUND PURPOSE

This fund is for the funding of construction expenses related to stormwater management activities, including design and engineering services, equipment and materials, and construction oversight. The goal is to reduce existing and future flood damage potential and other drainage-related problems, mitigate the degradation of surface water quality, and promote the orderly development of land and water resources to conserve the beneficial functions of natural streams, wetlands, and floodplains.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	10,721,768	0	3,116,899	0	0	0%
AHM-Miscellaneous	3,907	0	0	2,940	2,940	0%
<b>Total Revenue</b>	<b>10,725,675</b>	<b>0</b>	<b>3,116,899</b>	<b>2,940</b>	<b>2,940</b>	<b>0%</b>
AH8X-Capital Expenditures	10,721,768	0	10,727,802	0	0	0%
<b>Total Expenses</b>	<b>10,721,768</b>	<b>0</b>	<b>10,727,802</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M42X-Stormwater Management . Lake County Regional Stormwater Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45334	Grants - Federal	-	11,271,166	10,721,768	-	3,116,899	-2,052,675	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>11,271,166</b>	<b>10,721,768</b>	<b>-</b>	<b>3,116,899</b>	<b>2,052,675</b>	<b>-</b>	<b>-</b>
A48010	Interest	-	1,036	3,907	-	-	3,206	2,940	2,940
<b>AHM</b>	<b>Miscellaneous .</b>	<b>-</b>	<b>1,036</b>	<b>3,907</b>	<b>-</b>	<b>-</b>	<b>3,206</b>	<b>2,940</b>	<b>2,940</b>
<b>Total Revenue</b>		<b>-</b>	<b>11,272,202</b>	<b>10,725,675</b>	<b>-</b>	<b>3,116,899</b>	<b>2,049,469</b>	<b>2,940</b>	<b>2,940</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M42X-Stormwater Management . Lake County Regional Stormwater Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A89980-DCEO-1	Design/Engineering - non-capitalizable	-	1,417,382	-	-	-	-	-	-
A89981-DCEO-2	Building/Land Purchase - non-capitalizable	-	15,231	-	-	-	-	-	-
A89982-DCEO-4	Equipment/Materials/Labor - non-capitalizable	-	3,432,928	-	-	-	-	-	-
A89983-DCEO-5	Paving/Concrete/Masonry - non-capitalizable	-	1,685,103	-	-	-	-	-	-
A89984-DCEO-6	Construction Management/Oversight - non-capitalizable	-	251,172	-	-	-	-	-	-
A89985-DCEO-8	Excavation/Site Prep/Demo - non-capitalizable	-	3,736,433	-	-	-	-	-	-
A89986-DCEO-10	Other Construction Expenses - non-capitalizable	-	732,918	-	-	-	-	-	-
A89990-DCEO	Stormwater Mgt Projects - non-capitalizable_89990	-	-	10,721,768	-	10,727,802	6,336,632	-	-
<b>AH8X-Capital Expenditures</b>		-	<b>11,271,166</b>	<b>10,721,768</b>	-	<b>10,727,802</b>	<b>6,336,632</b>	-	-
<b>Total Expenses</b>		-	<b>11,271,166</b>	<b>10,721,768</b>	-	<b>10,727,802</b>	<b>6,336,632</b>	-	-

## FUND PURPOSE

The William D. Block Memorial Law Library (WDBMLL) provides legal references, resources, and services in support of the Lake County legal community and the citizens of Lake County. The WDBMLL assists patrons through best practice legal research, reference assistance and delivery. The WDBMLL provides legal, court forms, assistance with form completion, print and electronic resources, professional legal research, reference delivery and printing/fax services. The WDBMLL also houses the Center for Self-Representation, which is designed to help pro se litigants prepare and present their own cases.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	440,593	340,000	340,000	500,000	160,000	47%
AHM-Miscellaneous	13,057	10,759	10,759	11,250	491	5%
<b>Total Revenue</b>	<b>453,650</b>	<b>350,759</b>	<b>350,759</b>	<b>511,250</b>	<b>160,491</b>	<b>46%</b>
AH5X-Personnel	160,202	166,226	166,226	179,117	12,891	8%
AH6X-Commodities	127,963	126,553	126,553	127,729	1,176	1%
AH74X-Benefits	68,262	68,367	68,367	79,853	11,486	17%
AH7X-Contractuals	77,053	87,191	87,191	91,603	4,412	5%
<b>Total Expenses</b>	<b>433,479</b>	<b>448,338</b>	<b>448,337</b>	<b>478,302</b>	<b>29,964</b>	<b>7%</b>

## GOALS

- Continue to keep pace and service the increased patronage usage of the Law Library.
- Engage the judiciary, county personnel, the legal profession, and citizens in their quest for legal and governmental information, advocacy and convenience of services rendered.
- The Law Library will strive to partner with governmental and/or Not-for-Profit stakeholders to provide resource and assistance programs at the WDBMLL.
- Enhance the Center for Self- Representation/Law Library webpage to promote ease-of-use and comfortability.

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	3	3	3
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Administrative Assistant	2
Law Librarian	1
<b>TOTAL</b>	<b>3</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F252-Law Library

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		433,048	431,970	440,593	340,000	340,000	352,632	500,000	500,000
<b>A46X-Charges for Services</b>		<b>433,048</b>	<b>431,970</b>	<b>440,593</b>	<b>340,000</b>	<b>340,000</b>	<b>352,632</b>	<b>500,000</b>	<b>500,000</b>
A48010-Interest		1,455	2,063	4,437	1,759	1,759	696	3,250	3,250
A49910-All Other Miscellaneous Revenue		3,768	8,161	8,620	9,000	9,000	4,679	8,000	8,000
<b>AHM-Miscellaneous .</b>		<b>5,223</b>	<b>10,224</b>	<b>13,057</b>	<b>10,759</b>	<b>10,759</b>	<b>5,375</b>	<b>11,250</b>	<b>11,250</b>
<b>Total Revenue</b>		<b>438,271</b>	<b>442,194</b>	<b>453,650</b>	<b>350,759</b>	<b>350,759</b>	<b>358,007</b>	<b>511,250</b>	<b>511,250</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F252-Law Library

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		127,396	123,661	158,325	164,726	164,726	132,342	179,117	179,117
A51130-Payroll Accrual Year End		3,453	2,321	666	-	-	-6,440	-	-
A51140-Overtime Salaries And Wages		-	-	-	-	-	52	-	-
A51220-Vacation payout		647	-	-	-	-	-	-	-
A51240-Opt Out Premium		-	-	1,211	1,500	1,500	-	-	-
<b>AH5X-Personnel</b>		<b>131,496</b>	<b>125,982</b>	<b>160,202</b>	<b>166,226</b>	<b>166,226</b>	<b>125,955</b>	<b>179,117</b>	<b>179,117</b>
A61010-Office Supplies		-	8	-	-	-	-	-	-
A61030-Books Manuals And Periodicals		112,000	106,865	127,941	126,328	126,328	105,179	127,504	127,504
A61040-Operational Supplies		-	35	22	225	225	34	225	225
<b>AH6X-Commodities</b>		<b>112,000</b>	<b>106,908</b>	<b>127,963</b>	<b>126,553</b>	<b>126,553</b>	<b>105,213</b>	<b>127,729</b>	<b>127,729</b>
A74080-H/L/D Employee Benefits		47,760	45,273	48,348	46,542	46,542	41,683	55,314	55,314
A74100-Retirement Benefits/FICA		9,412	9,104	11,670	12,716	12,716	9,127	13,702	13,702
A74110-Retirement Benefits/IMRF		11,707	9,206	8,244	9,109	9,109	6,523	10,837	10,837
<b>AH74X-Benefits</b>		<b>68,879</b>	<b>63,583</b>	<b>68,262</b>	<b>68,367</b>	<b>68,367</b>	<b>57,333</b>	<b>79,853</b>	<b>79,853</b>
A71220-Computer Services		29,143	34,152	34,840	40,540	40,540	26,537	41,252	41,252
A71230-Software & Online Services		2,815	5,187	5,244	5,630	5,630	5,627	7,240	7,240
A71810-Dues And Subscriptions		456	441	120	510	510	120	510	510
A71960-Data/Telecommunications		1,234	2,418	3,149	3,300	3,300	2,548	3,720	3,720
A72530-Equipment Rental		5,480	3,940	3,521	6,867	6,867	812	6,627	6,627
A73195-Indirect Cost Allocations		26,367	27,991	30,178	30,344	30,344	30,344	32,254	32,254
<b>AH7X-Contractuals</b>		<b>65,495</b>	<b>74,129</b>	<b>77,053</b>	<b>87,191</b>	<b>87,191</b>	<b>65,989</b>	<b>91,603</b>	<b>91,603</b>
<b>Total Expenses</b>		<b>377,869</b>	<b>370,601</b>	<b>433,479</b>	<b>448,338</b>	<b>448,337</b>	<b>354,489</b>	<b>478,302</b>	<b>478,302</b>

# State's Attorney Money Laundering

## FUND PURPOSE

This fund is administered by the State's Attorney. Revenue consists of assets seized as a result of forfeiture based on applicable law. Revenue is used at the discretion of the State's Attorney for the enforcement of laws.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	3,293	10,000	10,000	10,000	0	0%
AHM-Miscellaneous	581	0	0	432	432	0%
<b>Total Revenue</b>	<b>3,873</b>	<b>10,000</b>	<b>10,000</b>	<b>10,432</b>	<b>432</b>	<b>4%</b>
AH7X-Contractuals	0	10,000	10,000	10,000	0	0%
<b>Total Expenses</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F765-Money Laundering Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46030	Asset Forfeiture - State	811	-	3,293	10,000	10,000	-	10,000	10,000
<b>A46X</b>	<b>Charges for Services</b>	<b>811</b>	<b>-</b>	<b>3,293</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
A48010	Interest	256	283	581	-	-	99	432	432
<b>AHM</b>	<b>Miscellaneous</b>	<b>256</b>	<b>283</b>	<b>581</b>	<b>-</b>	<b>-</b>	<b>99</b>	<b>432</b>	<b>432</b>
<b>Total Revenue</b>		<b>1,067</b>	<b>283</b>	<b>3,873</b>	<b>10,000</b>	<b>10,000</b>	<b>99</b>	<b>10,432</b>	<b>10,432</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F765-Money Laundering Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79940-Miscell	Contractual Services	-	-	-	5,000	5,000	-	5,000	5,000
A79950-All Other	Miscellaneous	-	1,034	-	5,000	5,000	-	5,000	5,000
<b>AH7X-Contractuals</b>		<b>-</b>	<b>1,034</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Expenses</b>		<b>-</b>	<b>1,034</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>

# Motor Fuel Tax – County Option

## FUND PURPOSE

The County Option Motor Fuel Tax represents Lake County’s 4 cent per gallon tax on motor fuel, passed by the County Board in FY2021 under the state granting authority in Public Act 101-0032. The funds collected from this tax shall be used by Lake County solely for operating, constructing, and improving public highways and waterways, and acquiring real property and rights-of-way for public highways and waterways within Lake County. The Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	13,193,455	12,245,690	12,245,690	12,215,076	(30,614)	0%
<b>Total Revenue</b>	<b>13,193,455</b>	<b>12,245,690</b>	<b>12,245,690</b>	<b>12,215,076</b>	<b>(30,614)</b>	<b>0%</b>
AH8X-Capital Expenditures	6,827,456	12,245,690	36,869,338	12,215,076	(30,614)	0%
<b>Total Expenses</b>	<b>6,827,456</b>	<b>12,245,690</b>	<b>36,869,338</b>	<b>12,215,076</b>	<b>(30,614)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F288-County Option Motor Fuel

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41230-Motor Fuel Tax Allotments		4,908,844	12,004,402	13,193,455	12,245,690	12,245,690	7,575,068	12,215,076	12,215,076
<b>A41X-Taxes</b>		<b>4,908,844</b>	<b>12,004,402</b>	<b>13,193,455</b>	<b>12,245,690</b>	<b>12,245,690</b>	<b>7,575,068</b>	<b>12,215,076</b>	<b>12,215,076</b>
<b>Total Revenue</b>		<b>4,908,844</b>	<b>12,004,402</b>	<b>13,193,455</b>	<b>12,245,690</b>	<b>12,245,690</b>	<b>7,575,068</b>	<b>12,215,076</b>	<b>12,215,076</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F288-County Option Motor Fuel

Acct Code	Account Description	Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
		Amount FY2021	Amount FY2022	Amount FY2023	Budget FY2024	Budget FY2024	Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A82010	Buildings And Structures	-	-	-	1,420,000	1,420,000	-	-	-
A85020	Roads & Road Constr & Maintenance	-	245,052	6,827,456	10,825,690	35,449,338	2,533,687	12,215,076	12,215,076
<b>AH8X</b>	<b>Capital Expenditures</b>	-	<b>245,052</b>	<b>6,827,456</b>	<b>12,245,690</b>	<b>36,869,338</b>	<b>2,533,687</b>	<b>12,215,076</b>	<b>12,215,076</b>
<b>Total Expenses</b>		-	<b>245,052</b>	<b>6,827,456</b>	<b>12,245,690</b>	<b>36,869,338</b>	<b>2,533,687</b>	<b>12,215,076</b>	<b>12,215,076</b>

# Motor Fuel Tax

## FUND PURPOSE

The Motor Fuel Tax represents Lake County's share of the state-collected tax on motor fuels. It may be used for general highway and construction projects, with state approval, or for the purchase of maintenance materials and transportation-related technology, such as Lake County PASSAGE. The County's Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	17,454,441	16,792,656	16,792,656	16,750,674	(41,982)	0%
A45X-Intergovernmental	978,673	851,600	5,088,300	5,863,800	5,012,200	589%
AHM-Miscellaneous	633,699	460,723	460,723	348,929	(111,794)	-24%
<b>Total Revenue</b>	<b>19,066,813</b>	<b>18,104,979</b>	<b>22,341,679</b>	<b>22,963,403</b>	<b>4,858,424</b>	<b>27%</b>
AH6X-Commodities	1,761,469	2,274,000	2,274,000	2,274,700	700	0%
AH7X-Contractuals	3,397,169	3,537,486	3,537,486	4,720,100	1,182,614	33%
AH8X-Capital Expenditures	15,052,802	12,293,493	69,193,147	15,968,603	3,675,110	30%
<b>Total Expenses</b>	<b>20,211,440</b>	<b>18,104,979</b>	<b>75,004,633</b>	<b>22,963,403</b>	<b>4,858,424</b>	<b>27%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41230	Motor Fuel Tax Allotments	24,198,492	24,420,231	17,454,441	16,792,656	16,792,656	10,300,660	16,750,674	16,750,674
<b>A41X</b>	<b>Taxes</b>	<b>24,198,492</b>	<b>24,420,231</b>	<b>17,454,441</b>	<b>16,792,656</b>	<b>16,792,656</b>	<b>10,300,660</b>	<b>16,750,674</b>	<b>16,750,674</b>
A45400	Revenue From Other Government Bodies	-	-	15,750	-	4,236,700	1,745,981	5,000,000	5,000,000
A45410	DOT Signs and Markings Revenue	119,490	137,294	125,603	171,000	171,000	41,874	149,200	149,200
A45430	DOT Signal Maintenance Rev	595,726	707,835	837,320	680,600	680,600	361,512	714,600	714,600
<b>A45X</b>	<b>Intergovernmental</b>	<b>715,216</b>	<b>845,129</b>	<b>978,673</b>	<b>851,600</b>	<b>5,088,300</b>	<b>2,149,368</b>	<b>5,863,800</b>	<b>5,863,800</b>
A48010	Interest	206,691	64,160	633,699	460,723	460,723	4,528,945	348,929	348,929
A49910	All Other Miscellaneous Revenue	8,290	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>214,981</b>	<b>64,160</b>	<b>633,699</b>	<b>460,723</b>	<b>460,723</b>	<b>4,528,945</b>	<b>348,929</b>	<b>348,929</b>
<b>Total Revenue</b>		<b>25,128,689</b>	<b>25,329,520</b>	<b>19,066,813</b>	<b>18,104,979</b>	<b>22,341,679</b>	<b>16,978,973</b>	<b>22,963,403</b>	<b>22,963,403</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65030	Highway Materials	1,749,284	1,562,018	1,761,469	2,274,000	2,274,000	1,519,124	2,274,700	2,274,700
<b>AH6X-Commodities</b>		<b>1,749,284</b>	<b>1,562,018</b>	<b>1,761,469</b>	<b>2,274,000</b>	<b>2,274,000</b>	<b>1,519,124</b>	<b>2,274,700</b>	<b>2,274,700</b>
A71910	Gas For Heating	1,164	1,177	1,173	1,200	1,200	923	1,500	1,500
A71920	Electricity	56,380	62,354	68,425	73,000	73,000	52,933	99,505	99,505
A72815	Bank Service Charges	20	-	-	-	-	-	-	-
A79940	Miscell Contractual Services	1,904,934	3,425,955	3,327,570	3,463,286	3,463,286	1,161,683	4,619,095	4,619,095
<b>AH7X-Contractuals</b>		<b>1,962,498</b>	<b>3,489,486</b>	<b>3,397,169</b>	<b>3,537,486</b>	<b>3,537,486</b>	<b>1,215,539</b>	<b>4,720,100</b>	<b>4,720,100</b>
A82010	Buildings And Structures	-	-	-	-	-	64,477	150,000	150,000
A85020	Roads & Road Constr & Maintenance	12,489,278	6,901,335	15,052,802	12,293,493	69,193,147	8,911,854	15,818,603	15,818,603
<b>AH8X-Capital Expenditures</b>		<b>12,489,278</b>	<b>6,901,335</b>	<b>15,052,802</b>	<b>12,293,493</b>	<b>69,193,147</b>	<b>8,976,331</b>	<b>15,968,603</b>	<b>15,968,603</b>
<b>Total Expenses</b>		<b>16,201,060</b>	<b>11,952,839</b>	<b>20,211,440</b>	<b>18,104,979</b>	<b>75,004,633</b>	<b>11,710,994</b>	<b>22,963,403</b>	<b>22,963,403</b>

# Neutral Site Custody Exchange Fee

## FUND PURPOSE

Proceeds from the dedicated Neutral Site Custody Exchange fee are disbursed to one or more qualified not-for-profit organizations to support a neutral site custody exchange program.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	170,236	130,000	130,000	175,000	45,000	35%
AHM-Miscellaneous	4,953	2,355	2,355	3,972	1,617	69%
<b>Total Revenue</b>	<b>175,189</b>	<b>132,355</b>	<b>132,355</b>	<b>178,972</b>	<b>46,617</b>	<b>35%</b>
AH7X-Contractuals	175,000	175,000	175,000	175,000	0	0%
<b>Total Expenses</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F255-Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		165,872	165,986	170,236	130,000	130,000	118,431	175,000	175,000
A46040-Annual Support Fee's		-	-	-	-	-	16,686	-	-
<b>A46X-Charges for Services</b>		<b>165,872</b>	<b>165,986</b>	<b>170,236</b>	<b>130,000</b>	<b>130,000</b>	<b>135,117</b>	<b>175,000</b>	<b>175,000</b>
A48010-Interest		1,718	2,992	4,953	2,355	2,355	672	3,972	3,972
<b>AHM-Miscellaneous .</b>		<b>1,718</b>	<b>2,992</b>	<b>4,953</b>	<b>2,355</b>	<b>2,355</b>	<b>672</b>	<b>3,972</b>	<b>3,972</b>
<b>Total Revenue</b>		<b>167,590</b>	<b>168,978</b>	<b>175,189</b>	<b>132,355</b>	<b>132,355</b>	<b>135,789</b>	<b>178,972</b>	<b>178,972</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F255-Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79940-Miscell	Contractual Services	83,280	173,701	175,000	175,000	175,000	61,705	175,000	175,000
<b>AH7X-Contractuals</b>		<b>83,280</b>	<b>173,701</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>61,705</b>	<b>175,000</b>	<b>175,000</b>
<b>Total Expenses</b>		<b>83,280</b>	<b>173,701</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>61,705</b>	<b>175,000</b>	<b>175,000</b>

# Opiod Settlement Fund

## FUND PURPOSE

To account for the funds received from the National Opioid Settlements for local government and community-based strategies for the abatement of the opioid epidemic.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	1,133,999	0	0	0	0	0%
AHM-Miscellaneous	18,838	0	0	18,838	18,838	0%
<b>Total Revenue</b>	<b>1,152,837</b>	<b>0</b>	<b>0</b>	<b>18,838</b>	<b>18,838</b>	<b>0%</b>
AH5X-Personnel	1,298	0	75,000	77,250	77,250	0%
AH6X-Commodities	0	0	5,500	1,700	1,700	0%
AH74X-Benefits	143	0	36,959	39,774	39,774	0%
AH7X-Contractuals	0	0	99,750	562,800	562,800	0%
<b>Total Expenses</b>	<b>1,441</b>	<b>0</b>	<b>217,209</b>	<b>681,524</b>	<b>681,524</b>	<b>0%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	-	1	1
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Opioid Coordinator	1
<b>TOTAL</b>	<b>1</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F771-Opioid Settlement Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45355	National Opioid Settlement	-	430,247	1,133,999	-	-	1,833,579	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	<b>430,247</b>	<b>1,133,999</b>	-	-	<b>1,833,579</b>	-	-
A48010	Interest	-	-	18,838	-	-	3,184	18,838	18,838
<b>AHM</b>	<b>Miscellaneous</b>	-	-	<b>18,838</b>	-	-	<b>3,184</b>	<b>18,838</b>	<b>18,838</b>
<b>Total Revenue</b>		-	<b>430,247</b>	<b>1,152,837</b>	-	-	<b>1,836,763</b>	<b>18,838</b>	<b>18,838</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F771-Opioid Settlement Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	-	-	75,000	59,135	77,250	77,250
A51130-Payroll Accrual Year End		-	-	1,298	-	-	-1,298	-	-
<b>AH5X-Personnel</b>		-	-	<b>1,298</b>	-	<b>75,000</b>	<b>57,837</b>	<b>77,250</b>	<b>77,250</b>
A61010-Office Supplies		-	-	-	-	-	65	1,700	1,700
A65180-Miscellaneous Commodities		-	-	-	-	5,500	300	-	-
<b>AH6X-Commodities</b>		-	-	-	-	<b>5,500</b>	<b>365</b>	<b>1,700</b>	<b>1,700</b>
A74080-H/L/D Employee Benefits		-	-	-	-	27,734	21,965	29,190	29,190
A74100-Retirement Benefits/FICA		-	-	84	-	6,775	3,905	5,910	5,910
A74110-Retirement Benefits/IMRF		-	-	59	-	2,450	2,791	4,674	4,674
<b>AH74X-Benefits</b>		-	-	<b>143</b>	-	<b>36,959</b>	<b>28,661</b>	<b>39,774</b>	<b>39,774</b>
A71150-Consultants		-	-	-	-	80,000	9,225	30,000	30,000
A71230-Software & Online Services		-	-	-	-	-	261	300	300
A71440-Stipend		-	-	-	-	2,250	-	2,500	2,500
A71500-Trips And Training		-	-	-	-	5,000	2,349	30,000	30,000
A71710-Grant Projects		-	-	-	-	-	-	500,000	500,000
A79950-All Other Miscellaneous		-	-	-	-	12,500	-	-	-
<b>AH7X-Contractuals</b>		-	-	-	-	<b>99,750</b>	<b>11,835</b>	<b>562,800</b>	<b>562,800</b>
<b>Total Expenses</b>		-	-	<b>1,441</b>	-	<b>217,209</b>	<b>98,698</b>	<b>681,524</b>	<b>681,524</b>

# Probation Services Fee

## FUND PURPOSE

Proceeds from the dedicated Probation Services fee are used to provide equipment and services for adult and juvenile probation services.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	1,366,290	1,012,500	1,012,500	1,049,000	36,500	4%
AHM-Miscellaneous	53,613	22,630	22,630	38,347	15,717	69%
<b>Total Revenue</b>	<b>1,419,902</b>	<b>1,035,130</b>	<b>1,035,130</b>	<b>1,087,347</b>	<b>52,217</b>	<b>5%</b>
AH6X-Commodities	82,578	127,700	127,700	145,000	17,300	14%
AH7X-Contractuals	616,093	1,658,774	1,658,774	1,370,335	(288,439)	-17%
AH8X-Capital Expenditures	0	100,000	100,000	0	(100,000)	-100%
<b>Total Expenses</b>	<b>698,671</b>	<b>1,886,474</b>	<b>1,886,474</b>	<b>1,515,335</b>	<b>(371,139)</b>	<b>-20%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M32X-Circuit Courts F250-Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46755	GPS	3,196	8,320	37,280	1,500	1,500	4,691	10,000	10,000
A46761	Crime Victims Service Fee	34,014	29,847	50,422	25,000	25,000	10,855	17,000	17,000
A46763	Probation Services Operations	51,222	39,624	40,754	32,000	32,000	24,232	35,000	35,000
A46764	Probation Services - Order of Protections	1,777	2,418	2,480	2,000	2,000	1,554	2,000	2,000
A46765	Probation Service Fees	946,995	823,191	923,126	700,000	700,000	533,162	775,000	775,000
A46766	Probation - Pretrial	77,913	97,057	109,427	90,000	90,000	30,592	40,000	40,000
A46767	Probation - Conditional Discharge	146,795	129,648	129,603	100,000	100,000	72,623	110,000	110,000
A46768	Probation - Court Supervision	22,817	16,089	12,254	12,000	12,000	6,904	10,000	10,000
A46769	Probation - Conditional Supervision	64,533	57,575	60,944	50,000	50,000	36,028	50,000	50,000
<b>A46X-Charges for Services</b>		<b>1,349,263</b>	<b>1,203,768</b>	<b>1,366,290</b>	<b>1,012,500</b>	<b>1,012,500</b>	<b>720,640</b>	<b>1,049,000</b>	<b>1,049,000</b>
A48010	Interest	22,179	23,081	53,613	22,630	22,630	9,025	38,347	38,347
A49910	All Other Miscellaneous Revenue	20	10	-	-	-	-	-	-
<b>AHM-Miscellaneous .</b>		<b>22,199</b>	<b>23,091</b>	<b>53,613</b>	<b>22,630</b>	<b>22,630</b>	<b>9,025</b>	<b>38,347</b>	<b>38,347</b>
<b>Total Revenue</b>		<b>1,371,461</b>	<b>1,226,860</b>	<b>1,419,902</b>	<b>1,035,130</b>	<b>1,035,130</b>	<b>729,665</b>	<b>1,087,347</b>	<b>1,087,347</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M32X-Circuit Courts F250-Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A61010	Office Supplies	477	-	-	-	-	-	-	-
A61020	Computer Supplies	2,327	-	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	3,600	2,740	2,837	4,000	4,000	2,181	4,000	4,000
A61040	Operational Supplies	10,370	38	-	9,200	9,200	3,146	6,500	6,500
A65020	Laboratory Supplies	37,702	55,584	60,886	90,000	90,000	34,426	110,000	110,000
A65090	Gasoline	7,916	17,668	17,637	22,000	22,000	10,653	22,000	22,000
A65180	Miscellaneous Commodities	-	1,230	1,218	2,500	2,500	1,526	2,500	2,500
<b>AH6X-Commodities</b>		<b>62,392</b>	<b>77,259</b>	<b>82,578</b>	<b>127,700</b>	<b>127,700</b>	<b>51,931</b>	<b>145,000</b>	<b>145,000</b>
A71220	Computer Services	45,206	4,679	3,448	128,000	128,000	2,664	137,000	137,000
A71230	Software & Online Services	91,623	115,172	101,337	117,896	117,896	117,864	107,873	107,873
A71450	Mileage Reimbursement	-	-	-	1,000	1,000	-	1,000	1,000
A71500	Trips And Training	54,637	48,510	35,064	125,900	125,900	31,753	107,000	107,000
A71530	Programs and Services	-	-	52,624	95,500	95,500	16,853	20,500	20,500
A71810	Dues And Subscriptions	1,006	-	861	2,750	2,750	5,141	6,400	6,400
A71950	Cellular Phones	21,558	21,472	27,820	32,478	32,478	18,383	33,567	33,567
A72040	Adult Residential Treatment	149,251	200,945	233,519	440,000	440,000	189,096	440,000	440,000
A72210	Motor Vehicle Maintenance & Repairs	13,239	19,908	21,113	18,000	18,000	13,360	18,000	18,000
A72260	Office Equip Maintenance And Repairs	-	-	-	750	750	-	750	750
A72280	Equipment Maintenance	858	-	-	1,000	1,000	142	1,000	1,000
A72540	Vehicle Leases	-	-	-	56,000	56,000	-	32,745	32,745
A72940	All Other Fees	44,871	50,728	50,324	267,000	267,000	67,041	267,000	267,000
A79920	Transfers Other Funds	1,100,000	-	-	-	-	-	-	-
A79940	Miscell Contractual Services	57,817	72,803	89,982	372,500	372,500	79,044	197,500	197,500
<b>AH7X-Contractuals</b>		<b>1,580,066</b>	<b>534,217</b>	<b>616,093</b>	<b>1,658,774</b>	<b>1,658,774</b>	<b>541,339</b>	<b>1,370,335</b>	<b>1,370,335</b>
A84030	Computer Equipment	3,177	-	-	100,000	100,000	-	-	-
A84060	Furniture And Office Equipment	2,019	-	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>5,195</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>1,647,653</b>	<b>611,476</b>	<b>698,671</b>	<b>1,886,474</b>	<b>1,886,474</b>	<b>593,270</b>	<b>1,515,335</b>	<b>1,515,335</b>

# Public Defender's Records Automation

## FUND PURPOSE

The Public Defender's Records Automation Fund is a special fund created by Illinois statute in FY2019 by Public Act 100-0987. It was adopted by the County Board in FY2019 with agenda item 19-1021 with collection of the fee starting July 1st, 2019. It is funded through fee assessments, for establishing and maintaining automated record keeping systems for the Public Defender's Office.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	3,764	3,000	3,000	3,000	0	0%
<b>Total Revenue</b>	<b>3,764</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M3610010-Public Defender Records Automation F265-PD Records Automation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		2,969	3,143	3,764	3,000	3,000	3,179	3,000	3,000
<b>A46X-Charges for Services</b>		<b>2,969</b>	<b>3,143</b>	<b>3,764</b>	<b>3,000</b>	<b>3,000</b>	<b>3,179</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>		<b>2,969</b>	<b>3,143</b>	<b>3,764</b>	<b>3,000</b>	<b>3,000</b>	<b>3,179</b>	<b>3,000</b>	<b>3,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M3610010-Public Defender Records Automation F265-PD Records Automation Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
	A71150-Consultants	-	5,000	-	-	-	-	-	-
	<b>AH7X-Contractuals</b>	-	<b>5,000</b>	-	-	-	-	-	-
	<b>Total Expenses</b>	-	<b>5,000</b>	-	-	-	-	-	-

# Public Defender's Supreme Court Fund

## FUND PURPOSE

To account for depositing and expending funds allocated by the Illinois Supreme Court to the 19th Judicial Circuit Court, and to supplement funds appropriated to the Office of the Public Defender and public defender services.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	20,000	0	84,197	0	0	0%
<b>Total Revenue</b>	<b>20,000</b>	<b>0</b>	<b>84,197</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X-Contractuals	20,000	0	84,197	113,114	113,114	0%
<b>Total Expenses</b>	<b>20,000</b>	<b>0</b>	<b>84,197</b>	<b>113,114</b>	<b>113,114</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M36X-Public Defender F251-Supreme Court Public Defender Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45350	Other State Funds	-	-	20,000	-	84,197	84,197	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	-	<b>20,000</b>	-	<b>84,197</b>	<b>84,197</b>	-	-
A48010	Interest	-	-	-	-	-	106	-	-
<b>AHM</b>	<b>Miscellaneous</b>	-	-	-	-	-	<b>106</b>	-	-
<b>Total Revenue</b>		-	-	<b>20,000</b>	-	<b>84,197</b>	<b>84,303</b>	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M36X-Public Defender F251-Supreme Court Public Defender Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71140	Legal Services	-	-	20,000	-	-	13,500	43,914	43,914
A71230	Software & Online Services	-	-	-	-	84,197	66,528	69,200	69,200
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>20,000</b>	-	<b>84,197</b>	<b>80,028</b>	<b>113,114</b>	<b>113,114</b>
<b>Total Expenses</b>		-	-	<b>20,000</b>	-	<b>84,197</b>	<b>80,028</b>	<b>113,114</b>	<b>113,114</b>

# Recorder Automation

## FUND PURPOSE

Proceeds from the dedicated Recorder Automation fee are used to improve the services of the County Clerk through the application of appropriate technology.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	936,577	1,050,000	1,050,000	900,000	(150,000)	-14%
AHM-Miscellaneous	30,754	19,161	19,161	24,970	5,809	30%
<b>Total Revenue</b>	<b>967,331</b>	<b>1,069,161</b>	<b>1,069,161</b>	<b>924,970</b>	<b>(144,191)</b>	<b>-13%</b>
AH5X-Personnel	860,744	756,545	756,545	619,723	(136,822)	-18%
AH6X-Commodities	0	1,200	1,195	1,200	0	0%
AH74X-Benefits	312,980	328,565	328,565	252,287	(76,278)	-23%
AH7X-Contractuals	325,443	382,622	382,627	366,793	(15,829)	-4%
<b>Total Expenses</b>	<b>1,499,167</b>	<b>1,468,931</b>	<b>1,468,932</b>	<b>1,240,003</b>	<b>(228,928)</b>	<b>-16%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	13	12	10
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Assistant	4
Admin/Research Specialist	3
Manager Svcs & Support	1
Svcx & Support Systems Tech	2
<b>TOTAL</b>	<b>10</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M22X-Recorder of Deeds\_22X F260-Recorder Automation .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010	Fees	1,962,807	1,463,566	936,577	1,050,000	1,050,000	686,537	900,000	900,000
<b>A46X</b>	<b>Charges for Services</b>	<b>1,962,807</b>	<b>1,463,566</b>	<b>936,577</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>686,537</b>	<b>900,000</b>	<b>900,000</b>
A48010	Interest	19,137	19,186	30,754	19,161	19,161	5,124	24,970	24,970
<b>AHM</b>	<b>Miscellaneous .</b>	<b>19,137</b>	<b>19,186</b>	<b>30,754</b>	<b>19,161</b>	<b>19,161</b>	<b>5,124</b>	<b>24,970</b>	<b>24,970</b>
<b>Total Revenue</b>		<b>1,981,943</b>	<b>1,482,752</b>	<b>967,331</b>	<b>1,069,161</b>	<b>1,069,161</b>	<b>691,661</b>	<b>924,970</b>	<b>924,970</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M22X-Recorder of Deeds\_22X F260-Recorder Automation .

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		761,707	829,937	859,997	756,545	756,545	632,057	619,723	619,723
A51130-Payroll Accrual Year End		29,799	4,107	-3,758	-	-	-30,148	-	-
A51140-Overtime Salaries And Wages		7,968	4,217	2,015	-	-	2,158	-	-
A51200-Temporary PT Salaries/Wages		5,868	6,540	-	-	-	-	-	-
A51210-Performance Appraisals		2,090	1,328	1,048	-	-	4,191	-	-
A51240-Opt Out Premium		1,506	1,460	1,442	-	-	865	-	-
<b>AH5X-Personnel</b>		<b>808,938</b>	<b>847,589</b>	<b>860,744</b>	<b>756,545</b>	<b>756,545</b>	<b>609,123</b>	<b>619,723</b>	<b>619,723</b>
A61040-Operational Supplies		1,883	1,014	-	1,200	1,195	1,178	1,200	1,200
<b>AH6X-Commodities</b>		<b>1,883</b>	<b>1,014</b>	<b>-</b>	<b>1,200</b>	<b>1,195</b>	<b>1,178</b>	<b>1,200</b>	<b>1,200</b>
A74080-H/L/D Employee Benefits		218,522	233,055	212,224	229,230	229,230	160,584	167,385	167,385
A74100-Retirement Benefits/FICA		58,313	61,081	59,036	57,876	57,876	44,294	47,409	47,409
A74110-Retirement Benefits/IMRF		71,970	62,250	41,720	41,459	41,459	31,658	37,493	37,493
<b>AH74X-Benefits</b>		<b>348,805</b>	<b>356,386</b>	<b>312,980</b>	<b>328,565</b>	<b>328,565</b>	<b>236,535</b>	<b>252,287</b>	<b>252,287</b>
A71220-Computer Services		197,129	175,996	110,362	240,000	240,000	67,736	200,000	200,000
A71230-Software & Online Services		30	30	-	15,000	15,005	90	2,200	2,200
A71470-Employee Relations		-	69	-	-	-	-	-	-
A72280-Equipment Maintenance		-	759	-	-	-	-	-	-
A72840-Temporary Employment Services		37,000	-	38,500	-	-	42,000	32,000	32,000
A73195-Indirect Cost Allocations		135,009	149,774	162,403	127,422	127,422	127,422	132,393	132,393
A79950-All Other Miscellaneous		448	842	14,178	200	200	1,807	200	200
<b>AH7X-Contractuals</b>		<b>369,615</b>	<b>327,470</b>	<b>325,443</b>	<b>382,622</b>	<b>382,627</b>	<b>239,054</b>	<b>366,793</b>	<b>366,793</b>
<b>Total Expenses</b>		<b>1,529,242</b>	<b>1,532,459</b>	<b>1,499,167</b>	<b>1,468,931</b>	<b>1,468,932</b>	<b>1,085,891</b>	<b>1,240,003</b>	<b>1,240,003</b>

PUBLIC WORKS AND TRANSPORTATION COMMITTEE

# RTA 1/4 % Sales Tax for Transportation

## FUND PURPOSE

The 1/4% Sales Tax for Transportation and Public Safety represents Lake County's share of the Collar County Transportation Empowerment Fund, which is a general, Regional Transportation Authority (RTA) imposed, state-collected, 0.25 percent general sales tax. The amount collected in Lake County is returned to the County and may be used for transportation, paratransit, and public safety purposes. The guideline for the transportation use over the short-term is the Lake County Board endorsed "Plan for Using the New Collar County Transportation Empowerment Funds," which is incorporated into the County's Transportation Improvement Program. The Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	41,172,638	42,137,384	42,137,384	43,401,506	1,264,122	3%
A45X-Intergovernmental	1,714,443	1,763,150	6,612,025	1,766,082	2,932	0%
AHM-Miscellaneous	1,236,916	531,217	531,217	893,455	362,238	68%
<b>Total Revenue</b>	<b>44,123,998</b>	<b>44,431,751</b>	<b>49,280,626</b>	<b>46,061,043</b>	<b>1,629,292</b>	<b>4%</b>
AH5X-Personnel	0	1,153,934	1,153,934	1,181,335	27,401	2%
AH74X-Benefits	0	424,632	424,634	443,151	18,519	4%
AH7X-Contractuals	10,813,002	9,941,600	11,300,488	9,001,310	(940,290)	-9%
AH8X-Capital Expenditures	22,043,503	32,911,586	139,231,259	35,435,247	2,523,661	8%
<b>Total Expenses</b>	<b>32,856,505</b>	<b>44,431,751</b>	<b>152,110,315</b>	<b>46,061,043</b>	<b>1,629,292</b>	<b>4%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	-	13	13
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accountant II	2
Prin Engineer	4
Prin Engineering Tech	1
Right of Way Agent	1
Sr Engineer	3
Sr Planner	1
TMC Manager	1
<b>TOTAL</b>	<b>13</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M43X-Division of Transportation . F269-Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41170	1/4% Supplemental Sales Tax	35,637,795	39,914,165	41,172,638	42,137,384	42,137,384	23,015,059	43,401,506	43,401,506
<b>A41X</b>	<b>Taxes</b>	<b>35,637,795</b>	<b>39,914,165</b>	<b>41,172,638</b>	<b>42,137,384</b>	<b>42,137,384</b>	<b>23,015,059</b>	<b>43,401,506</b>	<b>43,401,506</b>
A45400	Revenue From Other Government Bodies	5,525,369	1,430,418	1,714,443	1,763,150	6,612,025	1,198,628	1,766,082	1,766,082
A45405	Section 5310 Paratransit_45405	-	-	-	-	-	172,088	-	-
A45430	DOT Signal Maintenance Rev	-	-	-	-	-	-198,619	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,525,369</b>	<b>1,430,418</b>	<b>1,714,443</b>	<b>1,763,150</b>	<b>6,612,025</b>	<b>1,172,098</b>	<b>1,766,082</b>	<b>1,766,082</b>
A48010	Interest	512,440	549,994	1,236,916	531,217	531,217	226,993	893,455	893,455
<b>AHM</b>	<b>Miscellaneous</b>	<b>512,440</b>	<b>549,994</b>	<b>1,236,916</b>	<b>531,217</b>	<b>531,217</b>	<b>226,993</b>	<b>893,455</b>	<b>893,455</b>
<b>Total Revenue</b>		<b>41,675,604</b>	<b>41,894,577</b>	<b>44,123,998</b>	<b>44,431,751</b>	<b>49,280,626</b>	<b>24,414,150</b>	<b>46,061,043</b>	<b>46,061,043</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M43X-Division of Transportation . F269-Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department	County
								Request Budget FY2025	Admin Budget FY2025
A51110-Regular Salaries And Wages		-	-	-	1,153,934	1,153,934	791,219	1,181,335	1,181,335
A51140-Overtime Salaries And Wages		-	-	-	-	-	23,922	-	-
A51210-Performance Appraisals		-	-	-	-	-	1,892	-	-
A51310-Cell Phone Allowance		-	-	-	-	-	360	-	-
<b>AH5X-Personnel</b>		-	-	-	<b>1,153,934</b>	<b>1,153,934</b>	<b>817,393</b>	<b>1,181,335</b>	<b>1,181,335</b>
A74080-H/L/D Employee Benefits		-	-	-	273,120	273,121	190,824	281,307	281,307
A74100-Retirement Benefits/FICA		-	-	-	88,276	88,277	60,002	90,373	90,373
A74110-Retirement Benefits/IMRF		-	-	-	63,236	63,236	42,767	71,471	71,471
<b>AH74X-Benefits</b>		-	-	-	<b>424,632</b>	<b>424,634</b>	<b>293,593</b>	<b>443,151</b>	<b>443,151</b>
A71150-Consultants		117,537	79,965	66,401	168,700	1,136,549	171,376	173,800	173,800
A71220-Computer Services		-	1,650	-	-	-	1,650	6,275	6,275
A71920-Electricity		1,016	-	-	-	-	-	-	-
A71940-Telephone		2,164	-	-	-	-	-	-	-
A71950-Cellular Phones		16,075	1,413	-	-	-	-	-	-
A72830-Printing Services_72830		-	8,678	993	2,000	2,000	-	1,000	1,000
A79920-Transfers Other Funds		10,156,472	9,970,218	9,747,331	8,318,400	8,318,400	8,314,150	7,652,100	7,652,100
A79940-Miscell Contractual Services		358,053	356,181	998,277	1,452,500	1,843,539	278,518	169,135	169,135
A79945-Section 5310 Paratransit_79945		-	-	-	-	-	564,901	999,000	999,000
<b>AH7X-Contractuals</b>		<b>10,651,317</b>	<b>10,418,104</b>	<b>10,813,002</b>	<b>9,941,600</b>	<b>11,300,488</b>	<b>9,330,595</b>	<b>9,001,310</b>	<b>9,001,310</b>
A82010-Buildings And Structures		-	-	-	-	-	113,910	-	-
A83010-Motor Vehicles		-	-	-	675,000	675,000	67,669	220,000	220,000
A84010-Construction & Maintenance Equipment		-	-	-	1,452,200	1,452,200	372,329	1,997,000	1,997,000
A84030-Computer Equipment		-	56,379	-	-	-	-	102,708	102,708
A85020-Roads & Road Constr & Maintenance		36,512,407	19,407,139	22,043,503	30,784,386	137,104,059	17,034,756	33,130,591	33,115,539
<b>AH8X-Capital Expenditures</b>		<b>36,512,407</b>	<b>19,463,519</b>	<b>22,043,503</b>	<b>32,911,586</b>	<b>139,231,259</b>	<b>17,588,663</b>	<b>35,450,299</b>	<b>35,435,247</b>
<b>Total Expenses</b>		<b>47,163,724</b>	<b>29,881,623</b>	<b>32,856,505</b>	<b>44,431,751</b>	<b>152,110,315</b>	<b>28,030,244</b>	<b>46,076,095</b>	<b>46,061,043</b>

# Sheriff's Asset Forfeiture

## FUND PURPOSE

The Sheriff's Asset Forfeiture Fund is established in accordance with federal and state laws to manage and allocate proceeds resulting from the confiscation, forfeiture, or seizure of assets derived from, traceable to, or intended to be used for illegal activities. The fund aims to enhance law enforcement efforts, deter criminal activity, and promote community safety and well-being.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	373,054	152,000	152,000	155,000	3,000	2%
AHM-Miscellaneous	11,459	3,320	3,320	5,896	2,576	78%
<b>Total Revenue</b>	<b>384,512</b>	<b>155,320</b>	<b>155,320</b>	<b>160,896</b>	<b>5,576</b>	<b>4%</b>
AH7X-Contractuals	6,920	152,000	152,000	250,000	98,000	64%
AH8X-Capital Expenditures	0	0	321,342	0	0	0%
<b>Total Expenses</b>	<b>6,920</b>	<b>152,000</b>	<b>473,342</b>	<b>250,000</b>	<b>98,000</b>	<b>64%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M30X-Sheriff Department F720-Sheriff Asset Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46020	Asset Forfeiture - Federal	42,922	112,694	373,054	152,000	152,000	82,435	155,000	155,000
<b>A46X</b>	<b>Charges for Services</b>	<b>42,922</b>	<b>112,694</b>	<b>373,054</b>	<b>152,000</b>	<b>152,000</b>	<b>82,435</b>	<b>155,000</b>	<b>155,000</b>
A48010	Interest	15,107	-8,467	11,459	3,320	3,320	2,197	5,896	5,896
<b>AHM</b>	<b>Miscellaneous</b>	<b>15,107</b>	<b>8,467</b>	<b>11,459</b>	<b>3,320</b>	<b>3,320</b>	<b>2,197</b>	<b>5,896</b>	<b>5,896</b>
<b>Total Revenue</b>		<b>58,029</b>	<b>104,227</b>	<b>384,512</b>	<b>155,320</b>	<b>155,320</b>	<b>84,632</b>	<b>160,896</b>	<b>160,896</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M30X-Sheriff Department F720-Sheriff Asset Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72790	Transfers to Other Governments	8,429	410,315	6,920	152,000	152,000	51,318	250,000	250,000
<b>AH7X</b>	<b>Contractuals</b>	<b>8,429</b>	<b>410,315</b>	<b>6,920</b>	<b>152,000</b>	<b>152,000</b>	<b>51,318</b>	<b>250,000</b>	<b>250,000</b>
A83010	Motor Vehicles	-	-	-	-	321,342	8,728	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>321,342</b>	<b>8,728</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>8,429</b>	<b>410,315</b>	<b>6,920</b>	<b>152,000</b>	<b>473,342</b>	<b>60,046</b>	<b>250,000</b>	<b>250,000</b>

# Solid Waste Management Tax

## FUND PURPOSE

Proceeds from the Solid Waste Management Tax on local landfill operations, or surcharge fees, are managed in this fund. The County's Landfill Inspection Program is partially funded by proceeds from this tax.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	269,292	200,000	200,000	350,000	150,000	75%
AHM-Miscellaneous	19,148	0	0	14,469	14,469	0%
<b>Total Revenue</b>	<b>288,441</b>	<b>200,000</b>	<b>200,000</b>	<b>364,469</b>	<b>164,469</b>	<b>82%</b>
AH7X-Contractuals	151,315	200,000	200,000	350,000	150,000	75%
<b>Total Expenses</b>	<b>151,315</b>	<b>200,000</b>	<b>200,000</b>	<b>350,000</b>	<b>150,000</b>	<b>75%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1110X-Solid Waste Management Tax F270-Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46850	All Other Charges For Services	200,000	200,000	269,292	200,000	200,000	253,392	350,000	350,000
<b>A46X</b>	<b>Charges for Services</b>	<b>200,000</b>	<b>200,000</b>	<b>269,292</b>	<b>200,000</b>	<b>200,000</b>	<b>253,392</b>	<b>350,000</b>	<b>350,000</b>
A48010	Interest	9,826	9,790	19,148	-	-	3,466	14,469	14,469
<b>AHM</b>	<b>Miscellaneous</b>	<b>9,826</b>	<b>9,790</b>	<b>19,148</b>	<b>-</b>	<b>-</b>	<b>3,466</b>	<b>14,469</b>	<b>14,469</b>
<b>Total Revenue</b>		<b>209,826</b>	<b>209,790</b>	<b>288,441</b>	<b>200,000</b>	<b>200,000</b>	<b>256,858</b>	<b>364,469</b>	<b>364,469</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1110X-Solid Waste Management Tax F270-Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79920-Transfers Other Funds		-	-	151,315	-	-	187,935	350,000	350,000
A79970-Transfers Agency Funds		200,000	200,000	-	200,000	200,000	-	-	-
<b>AH7X-Contractuals</b>		<b>200,000</b>	<b>200,000</b>	<b>151,315</b>	<b>200,000</b>	<b>200,000</b>	<b>187,935</b>	<b>350,000</b>	<b>350,000</b>
<b>Total Expenses</b>		<b>200,000</b>	<b>200,000</b>	<b>151,315</b>	<b>200,000</b>	<b>200,000</b>	<b>187,935</b>	<b>350,000</b>	<b>350,000</b>

# State's Attorney Asset Forfeiture

## FUND PURPOSE

This fund is administered by the State's Attorney. Revenue consists of assets seized as a result of forfeiture based on applicable law. Revenue is for use in the enforcement of laws governing controlled substances and narcotics activity, drug crime prevention, to make grants to local substance abuse prevention and treatment programs, or at the discretion of the State's Attorney.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	40,600	58,000	58,000	58,000	0	0%
AHM-Miscellaneous	2,488	0	0	1,813	1,813	0%
<b>Total Revenue</b>	<b>43,088</b>	<b>58,000</b>	<b>58,000</b>	<b>59,813</b>	<b>1,813</b>	<b>3%</b>
AH7X-Contractuals	15,388	25,000	25,000	45,000	20,000	80%
<b>Total Expenses</b>	<b>15,388</b>	<b>25,000</b>	<b>25,000</b>	<b>45,000</b>	<b>20,000</b>	<b>80%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F760-Asset Forfeiture Account

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46030	Asset Forfeiture - State	63,710	57,132	40,282	50,000	50,000	45,896	50,000	50,000
A46040	Annual Support Fee's	3,347	-	-	5,000	5,000	-	5,000	5,000
A46110	Bond Forefeitures	90	250	318	3,000	3,000	318	3,000	3,000
<b>A46X</b>	<b>Charges for Services</b>	<b>67,147</b>	<b>57,382</b>	<b>40,600</b>	<b>58,000</b>	<b>58,000</b>	<b>46,215</b>	<b>58,000</b>	<b>58,000</b>
A48010	Interest	2,308	1,138	2,488	-	-	430	1,813	1,813
<b>AHM</b>	<b>Miscellaneous</b>	<b>2,308</b>	<b>1,138</b>	<b>2,488</b>	<b>-</b>	<b>-</b>	<b>430</b>	<b>1,813</b>	<b>1,813</b>
<b>Total Revenue</b>		<b>69,455</b>	<b>58,520</b>	<b>43,088</b>	<b>58,000</b>	<b>58,000</b>	<b>46,645</b>	<b>59,813</b>	<b>59,813</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F760-Asset Forfeiture Account

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71150	Consultants	-	-	3,333	-	-	-	-	-
A71230	Software & Online Services	3,230	3,618	3,762	10,000	10,000	7,446	20,000	20,000
A71500	Trips And Training	-	-	-	5,000	5,000	-	5,000	5,000
A79950	All Other Miscellaneous	21,605	15,010	8,293	10,000	10,000	6,200	20,000	20,000
A79970	Transfers Agency Funds	121,755	150,000	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>146,590</b>	<b>168,627</b>	<b>15,388</b>	<b>25,000</b>	<b>25,000</b>	<b>13,646</b>	<b>45,000</b>	<b>45,000</b>
<b>Total Expenses</b>		<b>146,590</b>	<b>168,627</b>	<b>15,388</b>	<b>25,000</b>	<b>25,000</b>	<b>13,646</b>	<b>45,000</b>	<b>45,000</b>

# State's Attorney Records Automation

## FUND PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	6,907	6,000	6,000	6,000	0	0%
AHM-Miscellaneous	3,653	2,198	2,198	2,739	541	25%
<b>Total Revenue</b>	<b>10,560</b>	<b>8,198</b>	<b>8,198</b>	<b>8,739</b>	<b>541</b>	<b>7%</b>
AH6X-Commodities	0	20,000	20,000	0	(20,000)	-100%
AH7X-Contractuals	0	80,000	80,000	0	(80,000)	-100%
AH8X-Capital Expenditures	0	100,000	100,000	95,200	(4,800)	-5%
<b>Total Expenses</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>	<b>95,200</b>	<b>(104,800)</b>	<b>-52%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M33X-State's Attorney F263-State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46255-STAA - States Attorney Automation		10,797	6,914	6,907	6,000	6,000	4,489	6,000	6,000
<b>A46X-Charges for Services</b>		<b>10,797</b>	<b>6,914</b>	<b>6,907</b>	<b>6,000</b>	<b>6,000</b>	<b>4,489</b>	<b>6,000</b>	<b>6,000</b>
A48010-Interest		2,572	1,825	3,653	2,198	2,198	618	2,739	2,739
<b>AHM-Miscellaneous .</b>		<b>2,572</b>	<b>1,825</b>	<b>3,653</b>	<b>2,198</b>	<b>2,198</b>	<b>618</b>	<b>2,739</b>	<b>2,739</b>
<b>Total Revenue</b>		<b>13,369</b>	<b>8,738</b>	<b>10,560</b>	<b>8,198</b>	<b>8,198</b>	<b>5,107</b>	<b>8,739</b>	<b>8,739</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M33X-State's Attorney F263-State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65180-Miscellaneous Commodities		-	-	-	20,000	20,000	-	-	-
<b>AH6X-Commodities</b>		-	-	-	<b>20,000</b>	<b>20,000</b>	-	-	-
A71150-Consultants		-	130,500	-	-	-	-	-	-
A71230-Software & Online Services		-	-	-	30,000	30,000	-	-	-
A79950-All Other Miscellaneous		-	-	-	50,000	50,000	-	-	-
<b>AH7X-Contractuals</b>		-	<b>130,500</b>	-	<b>80,000</b>	<b>80,000</b>	-	-	-
A84040-Computer System Software		-	-	-	100,000	100,000	-	95,200	95,200
<b>AH8X-Capital Expenditures</b>		-	-	-	<b>100,000</b>	<b>100,000</b>	-	<b>95,200</b>	<b>95,200</b>
<b>Total Expenses</b>		-	<b>130,500</b>	-	<b>200,000</b>	<b>200,000</b>	-	<b>95,200</b>	<b>95,200</b>

# Tax Sale Automation

## FUND PURPOSE

Proceeds from the dedicated Tax Sale Automation fee are used to fund automation initiatives within the Treasury's Office.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	22,466	180,000	180,000	35,000	(145,000)	-81%
AHM-Miscellaneous	56,396	4,559	4,559	56,526	51,967	1,140%
<b>Total Revenue</b>	<b>78,862</b>	<b>184,559</b>	<b>184,559</b>	<b>91,526</b>	<b>(93,033)</b>	<b>-50%</b>
AH7X-Contractuals	63,891	171,463	171,463	350,282	178,819	104%
<b>Total Expenses</b>	<b>63,891</b>	<b>171,463</b>	<b>171,463</b>	<b>350,282</b>	<b>178,819</b>	<b>104%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M20X-Treasurer F266-Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41130	Penalty Cost & Interest On Collect	-	-	-	100,000	100,000	-	-	-
A41140	Proceeds Of Tax Sales	35,022	79,468	41,156	80,000	80,000	-	35,000	35,000
A41150	Tax Sale/Redemption P I & Cost	-	-	-18,689	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>35,022</b>	<b>79,468</b>	<b>22,466</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>
A48010	Interest	4,792	4,326	8,726	4,559	4,559	1,481	6,526	6,526
A49910	All Other Miscellaneous Revenue	93,718	186,659	47,670	-	-	-	50,000	50,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>98,510</b>	<b>190,984</b>	<b>56,396</b>	<b>4,559</b>	<b>4,559</b>	<b>1,481</b>	<b>56,526</b>	<b>56,526</b>
<b>Total</b>	<b>Revenue</b>	<b>133,532</b>	<b>270,452</b>	<b>78,862</b>	<b>184,559</b>	<b>184,559</b>	<b>1,481</b>	<b>91,526</b>	<b>91,526</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M20X-Treasurer F266-Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71150	Consultants	-	-	-	-	-	-	175,000	175,000
A71230	Software & Online Services	82,178	53,988	49,137	75,000	75,000	59,487	75,000	75,000
A79920	Transfers Other Funds	106,035	77,730	-	46,463	46,463	-	50,282	50,282
A79940	Miscell Contractual Services	24,050	60,467	14,754	50,000	50,000	-	50,000	50,000
<b>AH7X-Contractuals</b>		<b>212,263</b>	<b>192,185</b>	<b>63,891</b>	<b>171,463</b>	<b>171,463</b>	<b>59,487</b>	<b>350,282</b>	<b>350,282</b>
<b>Total Expenses</b>		<b>212,263</b>	<b>192,185</b>	<b>63,891</b>	<b>171,463</b>	<b>171,463</b>	<b>59,487</b>	<b>350,282</b>	<b>350,282</b>

# Transportation Safety Highway Hire-Back Fund

## FUND PURPOSE

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

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	23,128	50,000	50,000	45,000	(5,000)	-10%
<b>Total Revenue</b>	<b>23,128</b>	<b>50,000</b>	<b>50,000</b>	<b>45,000</b>	<b>(5,000)</b>	<b>-10%</b>
AH7X-Contractuals	15,986	45,000	90,705	50,000	5,000	11%
AH8X-Capital Expenditures	0	0	0	75,000	75,000	0%
<b>Total Expenses</b>	<b>15,986</b>	<b>45,000</b>	<b>90,705</b>	<b>125,000</b>	<b>80,000</b>	<b>178%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M31X-Clerk of the Circuit Court . F253-Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A43040	Traffic Fees	76,271	42,866	23,128	50,000	50,000	10,846	45,000	45,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>76,271</b>	<b>42,866</b>	<b>23,128</b>	<b>50,000</b>	<b>50,000</b>	<b>10,846</b>	<b>45,000</b>	<b>45,000</b>
A48010	Interest	-	-	-	-	-	454	-	-
<b>AHM</b>	<b>Miscellaneous</b>	-	-	-	-	-	<b>454</b>	-	-
<b>Total Revenue</b>		<b>76,271</b>	<b>42,866</b>	<b>23,128</b>	<b>50,000</b>	<b>50,000</b>	<b>11,300</b>	<b>45,000</b>	<b>45,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M31X-Clerk of the Circuit Court . F253-Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79920-	Transfers Other Funds	52,756	35,209	15,986	45,000	90,705	45,705	50,000	50,000
<b>AH7X-</b>	<b>Contractuals</b>	<b>52,756</b>	<b>35,209</b>	<b>15,986</b>	<b>45,000</b>	<b>90,705</b>	<b>45,705</b>	<b>50,000</b>	<b>50,000</b>
A84020-	Radios & Electronic Equipment	-	9,657	-	-	-	-	75,000	75,000
<b>AH8X-</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>9,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Expenses</b>		<b>52,756</b>	<b>44,866</b>	<b>15,986</b>	<b>45,000</b>	<b>90,705</b>	<b>45,705</b>	<b>125,000</b>	<b>125,000</b>

# Video Gaming

## FUND PURPOSE

This budget represents the proceeds to the County from video gaming activities under the Video Gaming Act. All funds will be allocated and expended in accordance with the Video Gaming Revenue Policy adopted by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	1,078,060	840,763	840,763	1,100,000	259,237	31%
<b>Total Revenue</b>	<b>1,078,060</b>	<b>840,763</b>	<b>840,763</b>	<b>1,100,000</b>	<b>259,237</b>	<b>31%</b>
AH7X-Contractuals	703,532	845,000	1,252,393	1,100,000	255,000	30%
<b>Total Expenses</b>	<b>703,532</b>	<b>845,000</b>	<b>1,252,393</b>	<b>1,100,000</b>	<b>255,000</b>	<b>30%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M10X-County Board\_10X F767-Video Gaming

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41195-	Video Gaming .	848,350	1,088,570	1,078,060	840,763	840,763	897,318	1,100,000	1,100,000
<b>A41X-</b>	<b>Taxes</b>	<b>848,350</b>	<b>1,088,570</b>	<b>1,078,060</b>	<b>840,763</b>	<b>840,763</b>	<b>897,318</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Total</b>	<b>Revenue</b>	<b>848,350</b>	<b>1,088,570</b>	<b>1,078,060</b>	<b>840,763</b>	<b>840,763</b>	<b>897,318</b>	<b>1,100,000</b>	<b>1,100,000</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M10X-County Board\_10X F767-Video Gaming

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79920-	Transfers Other Funds	33,362	35,000	40,000	45,000	45,000	-	300,000	300,000
A79935-	Services Related to Gaming Revenue	770,529	734,592	663,532	800,000	1,207,393	409,004	800,000	800,000
A79940-	Miscell Contractual Services	1,650	-	-	-	-	-	-	-
<b>AH7X-</b>	<b>Contractuals</b>	<b>805,541</b>	<b>769,592</b>	<b>703,532</b>	<b>845,000</b>	<b>1,252,393</b>	<b>409,004</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Total Expenses</b>		<b>805,541</b>	<b>769,592</b>	<b>703,532</b>	<b>845,000</b>	<b>1,252,393</b>	<b>409,004</b>	<b>1,100,000</b>	<b>1,100,000</b>

# Vital Records Automation

## FUND PURPOSE

Proceeds from the Vital Records Automation fee are used to promote the automated storage and retrieval of vital records in the County Clerk's Office.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	79,186	83,000	83,000	83,000	0	0%
AHM-Miscellaneous	1,510	691	691	1,117	426	62%
<b>Total Revenue</b>	<b>80,696</b>	<b>83,691</b>	<b>83,691</b>	<b>84,117</b>	<b>426</b>	<b>1%</b>
AH5X-Personnel	41,164	42,527	42,527	43,805	1,278	3%
AH74X-Benefits	22,905	23,925	23,925	25,435	1,510	6%
AH7X-Contractuals	7,850	7,834	7,834	7,910	76	1%
<b>Total Expenses</b>	<b>71,919</b>	<b>74,286</b>	<b>74,286</b>	<b>77,150</b>	<b>2,864</b>	<b>4%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	1	1	1
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Specialist	1
<b>TOTAL</b>	<b>1</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M21X-County Clerk\_21X F262-Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A46010-Fees		76,865	82,058	79,186	83,000	83,000	63,072	83,000	83,000
<b>A46X-Charges for Services</b>		<b>76,865</b>	<b>82,058</b>	<b>79,186</b>	<b>83,000</b>	<b>83,000</b>	<b>63,072</b>	<b>83,000</b>	<b>83,000</b>
A48010-Interest		657	725	1,510	691	691	260	1,117	1,117
<b>AHM-Miscellaneous .</b>		<b>657</b>	<b>725</b>	<b>1,510</b>	<b>691</b>	<b>691</b>	<b>260</b>	<b>1,117</b>	<b>1,117</b>
<b>Total Revenue</b>		<b>77,521</b>	<b>82,783</b>	<b>80,696</b>	<b>83,691</b>	<b>83,691</b>	<b>63,332</b>	<b>84,117</b>	<b>84,117</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M21X-County Clerk\_21X F262-Vital Records Automation

Acct Code	Account Description						Department	County	
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	Admin Budget FY2025
A51110-Regular Salaries And Wages		36,618	39,986	41,272	42,527	42,527	33,999	43,805	43,805
A51130-Payroll Accrual Year End		1,472	209	-108	-	-	-1,573	-	-
A51140-Overtime Salaries And Wages		507	1,295	-	-	-	90	-	-
<b>AH5X-Personnel</b>		<b>38,597</b>	<b>41,489</b>	<b>41,164</b>	<b>42,527</b>	<b>42,527</b>	<b>32,516</b>	<b>43,805</b>	<b>43,805</b>
A74080-H/L/D Employee Benefits		22,999	24,425	18,413	18,342	18,342	14,513	19,434	19,434
A74100-Retirement Benefits/FICA		2,168	2,352	2,636	3,253	3,253	2,108	3,351	3,351
A74110-Retirement Benefits/IMRF		2,697	2,564	1,857	2,330	2,330	1,508	2,650	2,650
<b>AH74X-Benefits</b>		<b>27,864</b>	<b>29,342</b>	<b>22,905</b>	<b>23,925</b>	<b>23,925</b>	<b>18,129</b>	<b>25,435</b>	<b>25,435</b>
A73195-Indirect Cost Allocations		6,724	7,302	7,850	7,834	7,834	7,834	7,910	7,910
<b>AH7X-Contractuals</b>		<b>6,724</b>	<b>7,302</b>	<b>7,850</b>	<b>7,834</b>	<b>7,834</b>	<b>7,834</b>	<b>7,910</b>	<b>7,910</b>
<b>Total Expenses</b>		<b>73,185</b>	<b>78,133</b>	<b>71,919</b>	<b>74,286</b>	<b>74,286</b>	<b>58,480</b>	<b>77,150</b>	<b>77,150</b>

# Workforce Development

## FUND PURPOSE

The Workforce Development Department administers the U.S. Department of Labor Workforce Innovation and Opportunity Act grants with the oversight and guidance of the Lake County Workforce Development Board. The Department operates the Job Center of Lake County delivering programs and services in collaboration with state and community partners to dislocated workers, economically disadvantaged and low-skilled adults and youth. In addition, the Department assists Lake County businesses to address the talent skills gaps by investing grant funds in the training and retraining of jobseekers and the current and future workforce.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	6,000,718	0	16,455,216	0	0	0%
A49X-Transfers	227,036	363,000	363,000	363,000	0	0%
AHM-Miscellaneous	87,121	0	0	0	0	0%
<b>Total Revenue</b>	<b>6,314,874</b>	<b>363,000</b>	<b>16,818,216</b>	<b>363,000</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	1,844,860	337,203	4,876,612	391,901	54,698	16%
AH6X-Commodities	35,764	0	244,042	0	0	0%
AH74X-Benefits	626,407	25,796	1,862,984	52,756	26,960	105%
AH7X-Contractuals	3,956,979	0	9,800,061	0	0	0%
AH8X-Capital Expenditures	3,638	0	34,516	0	0	0%
<b>Total Expenses</b>	<b>6,467,648</b>	<b>362,999</b>	<b>16,818,215</b>	<b>444,657</b>	<b>81,658</b>	<b>22%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	28	*34	35
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accountant	1
Admin Asst	1
Apprenticeship Navigator	1
Assistant Director	1
Business Analyst	1
Business Manager	1
Business Services Manager	1
Career Specialist	5
Career Specialist Project Lead	1
Career Specialist Project Lead	1
Director Workforce Development	1
Employer Coordinator	1
Employment Specialist	2

Employment Specialist Project Lead	1
Info Compliance Specialist	1
Instructor	1
Job Center Manager	1
Job Developer	1
Mgr Workforce Inv Board	1
Program Manager WDP	1
Project Analyst	1
Project Lead	1
Project Lead Planner	1
Receptionist	1
SkillBridge Program Internship Coordinator	1
Training Manager	1
Transition Service Coordinator	2
Wrap-Around Service Coordinator	1
Youth Career Specialist	1
<b>TOTAL</b>	<b>35</b>

## PERFORMANCE INFORMATION

MEASUREMENT	PY2020 ACTUAL	PY2021 ACTUAL	PY2022 ACTUAL	PY2023 ACTUAL	PY2024 TARGET
WIOA Adult Workers					
Enrollments	245	234	190	N/A	N/A
Enrollments as Percent of Goal	93%	146%	112%	N/A	N/A
Program Completers	73	159	92	N/A	N/A
Entered Employment	44	75	48	N/A	N/A
Entered Employment as Percent of Program Completers	60%	47%	52%	N/A	N/A
Average Wage	\$27.27	\$21.25	\$24.49	N/A	N/A
WIOA Dislocated Workers					
Enrollments	319	276	280	N/A	N/A
Enrollments as Percent of Goal	108%	130%	112%	N/A	N/A
Program Completers	159	168	141	N/A	N/A
Entered Employment	106	96	81	N/A	N/A
Entered Employment as Percent of Program Completers	67%	57%	57%	N/A	N/A
Average Wage	\$34.74	\$31.63	\$33.22	N/A	N/A
WIOA Youth Workers					
Enrollments	209	276	239	N/A	N/A
Enrollments as Percent of Goal	90%	190%	103%	N/A	N/A
Program Completers	53	123	132	N/A	N/A
Entered Employment	26	34	45	N/A	N/A
Attained High School Diploma	N/A	N/A	24	N/A	N/A
Attending Post-Secondary	N/A	N/A	6	N/A	N/A
Reserves/Armed Forces	N/A	N/A	0	N/A	N/A
Average Wage	\$14.51	\$19.02	\$20.43	N/A	N/A

PY = Program Year, which runs from July 1 through June 30.

NA = Not Available or no target set. These measurements are subject to funding flows, labor market conditions and other factors.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A45330	Grants - Other	9,483	534	-	-	-	-	-	-
A45333	Grants - State	7,872,571	6,590,666	6,000,718	-	16,455,216	4,217,528	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>7,882,054</b>	<b>6,591,200</b>	<b>6,000,718</b>	<b>-</b>	<b>16,455,216</b>	<b>4,217,528</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	160,931	241,712	227,036	363,000	363,000	-8,340	363,000	363,000
<b>A49X</b>	<b>Transfers</b>	<b>160,931</b>	<b>241,712</b>	<b>227,036</b>	<b>363,000</b>	<b>363,000</b>	<b>8,340</b>	<b>363,000</b>	<b>363,000</b>
A49910	All Other Miscellaneous Revenue	55,056	64,436	87,121	-	-	78,904	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>55,056</b>	<b>64,436</b>	<b>87,121</b>	<b>-</b>	<b>-</b>	<b>78,904</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>8,098,041</b>	<b>6,897,348</b>	<b>6,314,874</b>	<b>363,000</b>	<b>16,818,216</b>	<b>4,288,093</b>	<b>363,000</b>	<b>363,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51110-Regular Salaries And Wages		1,485,308	1,672,655	1,724,333	-	4,537,859	1,376,392	-	54,697
A51120-Permanent PT Salaries/Wages		177,201	148,297	-19,841	-	-	-	-	-
A51130-Payroll Accrual Year End		6,305	7,065	-20,672	-	-	-37,818	-	-
A51140-Overtime Salaries And Wages		711	2,948	973	-	-	767	-	-
A51200-Temporary PT Salaries/Wages		55,052	-	155,221	337,203	337,203	297,847	337,204	337,204
A51240-Opt Out Premium		3,404	4,658	4,846	-	1,550	2,942	-	-
<b>AH5X-Personnel</b>		<b>1,727,981</b>	<b>1,835,624</b>	<b>1,844,860</b>	<b>337,203</b>	<b>4,876,612</b>	<b>1,640,131</b>	<b>337,204</b>	<b>391,901</b>
A61010-Office Supplies		2,309	1,809	4,543	-	12,602	1,496	-	-
A61020-Computer Supplies		2,184	230	2,100	-	37,700	15,035	-	-
A61030-Books Manuals And Periodicals		173	-	-	-	-	-	-	-
A61040-Operational Supplies		2,793	5,520	5,762	-	16,175	8,645	-	-
A61080-Food and Provisions		-	-	287	-	48,902	-	-	-
A65180-Miscellaneous Commodities		16,592	17,986	23,073	-	128,663	87,360	-	-
<b>AH6X-Commodities</b>		<b>24,051</b>	<b>25,545</b>	<b>35,764</b>	<b>-</b>	<b>244,042</b>	<b>112,536</b>	<b>-</b>	<b>-</b>
A74080-H/L/D Employee Benefits		395,672	428,892	402,242	-	1,412,843	333,561	-	19,467
A74100-Retirement Benefits/FICA		124,475	133,759	137,067	25,796	263,547	120,937	25,796	29,980
A74110-Retirement Benefits/IMRF		133,733	127,976	87,099	-	186,595	70,144	-	3,309
<b>AH74X-Benefits</b>		<b>653,881</b>	<b>690,628</b>	<b>626,407</b>	<b>25,796</b>	<b>1,862,984</b>	<b>524,643</b>	<b>25,796</b>	<b>52,756</b>
A71150-Consultants		188,660	143,769	136,650	-	302,456	183,955	-	-
A71230-Software & Online Services		73,981	93,022	90,362	-	130,010	87,267	-	-
A71240-Computer Output Microfilm		-	-	-	-	350	-	-	-
A71450-Mileage Reimbursement		61	2,043	1,762	-	5,060	2,080	-	-
A71500-Trips And Training		7,814	34,837	27,485	-	47,087	20,171	-	-
A71650-Security Services		43,523	44,069	44,326	-	65,100	31,214	-	-
A71810-Dues And Subscriptions		41,395	30,709	9,995	-	129,010	7,460	-	-
A71820-Dues		-	-	2,100	-	-	-	-	-
A71920-Electricity		36,631	24,535	18,825	-	35,131	12,883	-	-
A71930-Water And Sewer Charges		754	373	399	-	577	131	-	-
A71940-Telephone		1,652	1,788	1,021	-	479	747	-	-
A71950-Cellular Phones		3,875	-	-	-	-	-	-	-
A72250-Bldg & Grounds Maintenance & Repairs		13,800	14,339	13,573	-	14,475	7,677	-	-
A72280-Equipment Maintenance		-	-	347	-	-	243	-	-
A72510-Building Rentals		177,212	181,300	181,300	-	118,468	90,650	-	-
A72530-Equipment Rental		6,523	6,803	5,582	-	8,564	3,819	-	-
A72560-All Other Rentals		29,619	14,805	-	-	16,200	-	-	-
A72610-Transportation/Participants		7,107	6,557	19,768	-	90,815	17,476	-	-
A72650-Other Testing Fee		-	-	-	-	32,000	-	-	-
A72660-Needs Related Payment Particip		8,780	5,653	9,906	-	668,000	19,898	-	-
A72670-Incentive Basic Skills-Pre Emp		-	-	-	-	730,000	-	-	-
A72680-Client Tuition		2,474,782	1,719,518	1,689,789	-	4,671,881	1,075,774	-	-
A72690-Employment Training		-	-	-	-	86,400	-	-	-
A72830-Printing Services_72830		1,279	1,285	180	-	3,415	348	-	-
A72840-Temporary Employment Services		257,175	188,202	81,378	-	386,926	105,477	-	-
A72870-Contract Providers - Other		1,475,379	1,290,450	1,113,908	-	1,332,683	967,945	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A73195	Indirect Cost Allocations	268,155	304,810	295,762	-	463,999	133,242	-	-
A79940	Miscell Contractual Services	110,203	20,801	1,625	-	29,960	133,464	-	-
A79950	All Other Miscellaneous	370,519	114,281	210,935	-	431,014	139,143	-	-
<b>AH7X-Contractuals</b>		<b>5,598,881</b>	<b>4,243,948</b>	<b>3,956,979</b>	<b>-</b>	<b>9,800,061</b>	<b>3,041,062</b>	<b>-</b>	<b>-</b>
A84030	Computer Equipment	23,785	-	-	-	34,516	-	-	-
A84060	Furniture And Office Equipment	1,263	-	-	-	-	-	-	-
A85070	All Other Capital Outlay	-	-	3,638	-	-	11,364	-	-
<b>AH8X-Capital Expenditures</b>		<b>25,048</b>	<b>-</b>	<b>3,638</b>	<b>-</b>	<b>34,516</b>	<b>11,364</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>8,029,841</b>	<b>6,795,745</b>	<b>6,467,648</b>	<b>362,999</b>	<b>16,818,215</b>	<b>5,329,736</b>	<b>363,000</b>	<b>444,657</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Capital Projects

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FINANCE AND ADMINISTRATIVE COMMITTEE  
**Capital Improvement Program**

**FUND PURPOSE**

This fund consists of significant County capital spending in construction, facility assessment, information technology, and miscellaneous (e.g., energy and environmental) capital improvement projects. It is funded through a transfer from the general corporate fund.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	27,293,780	5,212,338	5,212,338	8,000,000	2,787,662	53%
<b>Total Revenue</b>	<b>27,293,780</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>8,000,000</b>	<b>2,787,662</b>	<b>53%</b>
AH7X-Contractuals	148,825	0	79,180	0	0	0%
AH8X-Capital Expenditures	11,709,737	18,536,600	29,047,600	14,000,000	(4,536,600)	-24%
<b>Total Expenses</b>	<b>11,858,562</b>	<b>18,536,600</b>	<b>29,126,780</b>	<b>14,000,000</b>	<b>(4,536,600)</b>	<b>-24%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1103X-Corporate Capital Improvements F106-Long Term Capital

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920	Transfers From Other Funds	5,000,000	40,696,809	27,293,780	5,212,338	5,212,338	5,212,338	8,000,000	8,000,000
<b>A49X</b>	<b>Transfers</b>	<b>5,000,000</b>	<b>40,696,809</b>	<b>27,293,780</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>Total Revenue</b>		<b>5,000,000</b>	<b>40,696,809</b>	<b>27,293,780</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>5,212,338</b>	<b>8,000,000</b>	<b>8,000,000</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1103X-Corporate Capital Improvements F106-Long Term Capital

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A71150	Consultants	-	97,750	37,750	-	-	-	-	-
A71230	Software & Online Services	-	-	111,075	-	79,180	66,992	-	-
<b>AH7X-Contractuals</b>		<b>-</b>	<b>97,750</b>	<b>148,825</b>	<b>-</b>	<b>79,180</b>	<b>66,992</b>	<b>-</b>	<b>-</b>
A82010	Buildings And Structures	-	202,764	19,236	-	-	-	-	-
A82020	Building Improvements	9,038,261	8,423,494	4,687,892	12,205,000	19,169,721	4,045,472	8,000,000	14,000,000
A83010	Motor Vehicles	-	-	-	-	109,573	54,499	-	-
A84010	Construction & Maintenance Equipment	-	-	1,176,576	-	4,495	4,495	-	-
A84020	Radios & Electronic Equipment	-	-	-	-	-	1,491,716	-	-
A84030	Computer Equipment	49,315	1,555,742	5,608,681	6,331,600	9,549,981	4,773,572	-	-
A84040	Computer System Software	126,995	221,545	71,123	-	135,200	-	-	-
A84060	Furniture And Office Equipment	-	-	146,229	-	-	-	-	-
A85070	All Other Capital Outlay	378,906	653	-	-	78,630	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>9,593,476</b>	<b>10,404,197</b>	<b>11,709,737</b>	<b>18,536,600</b>	<b>29,047,600</b>	<b>10,369,754</b>	<b>8,000,000</b>	<b>14,000,000</b>
<b>Total Expenses</b>		<b>9,593,476</b>	<b>10,501,947</b>	<b>11,858,562</b>	<b>18,536,600</b>	<b>29,126,780</b>	<b>10,436,746</b>	<b>8,000,000</b>	<b>14,000,000</b>

# Capital Improvement Program

2025 Fiscal Year Projects		
Project Category & Name	Recommended Funding	Description of Program
<b>Construction - Capital Projects</b>		
Babcox Jail Medical AHU Replacement	\$6,000,000	Architectural and engineering services for construction administration and complete construction cost for replacement of Air Handlers, Detention Ceilings, Lighting, and Building Automation Controls.
<b>Subtotal</b>	<b>\$6,000,000</b>	
<b>Facility &amp; IT Assessment Capital Projects</b>		
Mundelein Fire Alarm Replacement	\$350,000	End of useful life replacement of fire alarm and panel.
Depke Furniture, Fixtures, and Equipment	\$1,000,000	Funding of furniture, fixtures, and equipment and outfitting of Depke Juvenile Center and WRS. ARPA funded project with FFE provided as separate funding.
Central Permit Facility Server Room Replacement	\$2,000,000	Replace CRAC Units (HVAC) and UPS System (end of useful life).
Project Management and related costs	\$500,000	Project management for facilities assessment projects. This includes project management services including construction management software costs.
LCDOT Design, Replace HVAC	\$1,750,000	Lake County DOT capital improvement to design and replace department HVAC.
LCDOT Generator Replacement	\$125,000	Lake County DOT Generator Replacement Unit #1825.
Cybersecurity Protections	\$1,165,000	Critical security initiatives to address evolving threats and organizational risk. Operational impact: Implementation of cyber security improvements that lead to the adoption of a zero trust framework in order to reduce the risk of a breach.
Hardware End of Life Replacement	\$750,000	Computer replacements according to a 4-year refresh cycle.
Contingency	\$360,000	Contingency for use as needed for projects.
<b>Subtotal</b>	<b>\$8,000,000</b>	

Source of Funds	Recommended Funding
Fund Sweep of Reserves	\$6,000,000
Annual Operating Contribution to Capital	\$8,000,000
Project Close-Out or Re-allocation	\$0
Reserve for Long Term Capital	\$0
<b>Funding Totals</b>	<b>\$14,000,000</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Debt Service Funds

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FINANCE AND ADMINISTRATIVE COMMITTEE  
**2015A Debt Service Fund**

**FUND PURPOSE**

This fund captures debt service costs of the 2015 bond issuance for the Series 2015A Sales Tax Alternate Revenue General Obligation Bonds used to improve court facilities. Annual debt service payments range from \$5,011,675 to \$5,283,200 until 2044. The interest rate ranges from 2.00% to 4.00%.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,031,175	5,037,325	5,037,325	5,032,875	(4,450)	0%
AHM-Miscellaneous	107	0	0	0	0	0%
<b>Total Revenue</b>	<b>5,031,282</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,032,875</b>	<b>(4,450)</b>	<b>0%</b>
AH7X-Contractuals	750	5,000	5,000	1,500	(3,500)	-70%
AH9X-Debt Service	5,031,175	5,032,325	5,032,325	5,031,375	(950)	0%
<b>Total Expenses</b>	<b>5,031,925</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,032,875</b>	<b>(4,450)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1102020-Debt Service . F307-2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920	Transfers From Other Funds	5,033,775	5,033,825	5,031,175	5,037,325	5,037,325	5,037,325	5,032,875	5,032,875
<b>A49X</b>	<b>Transfers</b>	<b>5,033,775</b>	<b>5,033,825</b>	<b>5,031,175</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,032,875</b>	<b>5,032,875</b>
A48010	Interest	-	-	107	-	-	8	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>5,033,775</b>	<b>5,033,825</b>	<b>5,031,282</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>5,037,333</b>	<b>5,032,875</b>	<b>5,032,875</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102020-Debt Service . F307-2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72815	Bank Service Charges	750	750	750	5,000	5,000	-	1,500	1,500
<b>AH7X</b>	<b>Contractuals</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>
A90010	Principal Payments	2,165,000	2,230,000	2,295,000	2,365,000	2,365,000	-	2,435,000	2,435,000
A90020	Interest Payments	2,868,025	2,803,075	2,736,175	2,667,325	2,667,325	1,333,663	2,596,375	2,596,375
<b>AH9X</b>	<b>Debt Service</b>	<b>5,033,025</b>	<b>5,033,075</b>	<b>5,031,175</b>	<b>5,032,325</b>	<b>5,032,325</b>	<b>1,333,663</b>	<b>5,031,375</b>	<b>5,031,375</b>
<b>Total Expenses</b>		<b>5,033,775</b>	<b>5,033,825</b>	<b>5,031,925</b>	<b>5,037,325</b>	<b>5,037,325</b>	<b>1,333,663</b>	<b>5,032,875</b>	<b>5,032,875</b>

FINANCE AND ADMINISTRATIVE COMMITTEE  
**GO Bonds (2018)**

**FUND PURPOSE**

This fund was originally established for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2008. The 2008 bonds provided funding for the Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building, and Lake County Branch Court in Park City projects.

In April of 2018, refunding bonds were issued to take advantage of lower interest rates and will result in a savings of \$2,758,275 over the life of the bond. Annual debt service payments range from \$2,563,250 and \$2,604,000 until 2027. The average coupon rate is 5% and the true interest cost is 2.428%.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	2,610,500	2,624,550	2,624,550	2,616,750	(7,800)	0%
<b>Total Revenue</b>	<b>2,610,500</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>(7,800)</b>	<b>0%</b>
AH7X-Contractuals	1,250	1,300	1,300	1,500	200	15%
AH9X-Debt Service	2,610,500	2,623,250	2,623,250	2,615,250	(8,000)	0%
<b>Total Expenses</b>	<b>2,611,750</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>(7,800)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1102020-Debt Service . F300-2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920-	Transfers From Other Funds	2,590,500	2,603,750	2,610,500	2,624,550	2,624,550	2,624,550	2,616,750	2,616,750
<b>A49X-</b>	<b>Transfers</b>	<b>2,590,500</b>	<b>2,603,750</b>	<b>2,610,500</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>2,616,750</b>
A48010-	Interest	-	-	-	-	-	54	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>2,590,500</b>	<b>2,603,750</b>	<b>2,610,500</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>2,624,604</b>	<b>2,616,750</b>	<b>2,616,750</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102020-Debt Service . F300-2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72815	Bank Service Charges	1,250	1,250	1,250	1,300	1,300	1,300	1,500	1,500
<b>AH7X</b>	<b>Contractuals</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>	<b>1,500</b>	<b>1,500</b>
A90010	Principal Payments	1,835,000	1,940,000	2,045,000	2,160,000	2,160,000	-	2,260,000	2,260,000
A90020	Interest Payments	754,250	662,500	565,500	463,250	463,250	231,625	355,250	355,250
<b>AH9X</b>	<b>Debt Service</b>	<b>2,589,250</b>	<b>2,602,500</b>	<b>2,610,500</b>	<b>2,623,250</b>	<b>2,623,250</b>	<b>231,625</b>	<b>2,615,250</b>	<b>2,615,250</b>
<b>Total Expenses</b>		<b>2,590,500</b>	<b>2,603,750</b>	<b>2,611,750</b>	<b>2,624,550</b>	<b>2,624,550</b>	<b>232,925</b>	<b>2,616,750</b>	<b>2,616,750</b>

FINANCE AND ADMINISTRATIVE COMMITTEE  
**GO Refunding Bonds (2019)**

**FUND PURPOSE**

This fund was originally established for the purpose for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2010 and 2011. The 2010 and 2011 bonds provided funding for public road improvement projects in Lake County.

In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying off the 2010 and 2011 bonds, and will result in a savings of \$7,067,181 over the life of the bond. Annual debt service payments range from \$884,400 to \$7,629,200 until 2028.

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	8,305,950	8,318,400	8,318,400	7,652,100	(666,300)	-8%
AHM-Miscellaneous	6,789	0	0	0	0	0%
<b>Total Revenue</b>	<b>8,312,739</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>7,652,100</b>	<b>(666,300)</b>	<b>-8%</b>
AH7X-Contractuals	750	5,000	5,000	1,500	(3,500)	-70%
AH9X-Debt Service	8,305,200	8,313,400	8,313,400	7,650,600	(662,800)	-8%
<b>Total Expenses</b>	<b>8,305,950</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>7,652,100</b>	<b>(666,300)</b>	<b>-8%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1102020-Debt Service . F301-2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920	Transfers From Other Funds	1,769,550	5,109,550	8,305,950	8,318,400	8,318,400	8,314,150	7,652,100	7,652,100
<b>A49X</b>	<b>Transfers</b>	<b>1,769,550</b>	<b>5,109,550</b>	<b>8,305,950</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>8,314,150</b>	<b>7,652,100</b>	<b>7,652,100</b>
A48010	Interest	7,224	3,471	6,789	-	-	1,159	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>7,224</b>	<b>3,471</b>	<b>6,789</b>	<b>-</b>	<b>-</b>	<b>1,159</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>1,776,774</b>	<b>5,113,021</b>	<b>8,312,739</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>8,315,309</b>	<b>7,652,100</b>	<b>7,652,100</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102020-Debt Service . F301-2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72815	Bank Service Charges	-	750	750	5,000	5,000	825	1,500	1,500
<b>AH7X</b>	<b>Contractuals</b>	<b>-</b>	<b>750</b>	<b>750</b>	<b>5,000</b>	<b>5,000</b>	<b>825</b>	<b>1,500</b>	<b>1,500</b>
A90010	Principal Payments	-	3,340,000	6,670,000	6,945,000	6,945,000	-	6,560,000	6,560,000
A90020	Interest Payments	1,768,800	1,768,800	1,635,200	1,368,400	1,368,400	684,200	1,090,600	1,090,600
<b>AH9X</b>	<b>Debt Service</b>	<b>1,768,800</b>	<b>5,108,800</b>	<b>8,305,200</b>	<b>8,313,400</b>	<b>8,313,400</b>	<b>684,200</b>	<b>7,650,600</b>	<b>7,650,600</b>
<b>Total Expenses</b>		<b>1,768,800</b>	<b>5,109,550</b>	<b>8,305,950</b>	<b>8,318,400</b>	<b>8,318,400</b>	<b>685,025</b>	<b>7,652,100</b>	<b>7,652,100</b>

# FINANCE AND ADMINISTRATIVE COMMITTEE

## 2022 GO Bonds

### FUND PURPOSE

Series 2022 was issued in September 2022 to provide the majority of financing for the Regional Operations & Communication Facility scheduled to be fully constructed in FY2025.

In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying off the 2010 and 2011 bonds, and will result in a savings of \$7,067,181 over the life of the bond. Annual debt service payments range from \$7,550,400 to \$8,305,200 until 2028.

### FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	2,180,380	2,186,250	2,186,250	2,185,250	(1,000)	0%
<b>Total Revenue</b>	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>	<b>(1,000)</b>	<b>0%</b>
AH7X-Contractuals	2,180,376	2,181,250	2,181,250	2,183,750	2,500	0%
<b>Total Expenses</b>	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>	<b>(1,000)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1102020-Debt Service . F308-2022 G.O. Bonds Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A49920	Transfers From Other Funds	-	-	2,180,380	2,186,250	2,186,250	2,186,250	2,185,250	2,185,250
<b>A49X</b>	<b>Transfers</b>	-	-	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>	<b>2,185,250</b>
<b>Total Revenue</b>		-	-	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>2,185,250</b>	<b>2,185,250</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1102020-Debt Service . F308-2022 G.O. Bonds Fund

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72815	Bank Service Charges	-	-	4	5,000	5,000	-	1,500	1,500
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>4</b>	<b>5,000</b>	<b>5,000</b>	-	<b>1,500</b>	<b>1,500</b>
A90010	Principal Payments	-	-	630,000	950,000	950,000	-	1,000,000	1,000,000
A90020	Interest Payments	-	-	1,550,376	1,231,250	1,231,250	615,625	1,183,750	1,183,750
<b>AH9X</b>	<b>Debt Service</b>	-	-	<b>2,180,376</b>	<b>2,181,250</b>	<b>2,181,250</b>	<b>615,625</b>	<b>2,183,750</b>	<b>2,183,750</b>
<b>Total Expenses</b>		-	-	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,186,250</b>	<b>615,625</b>	<b>2,185,250</b>	<b>2,185,250</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Internal Service Funds

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# Health, Life and Dental Insurance

## FUND PURPOSE

This internal service fund centralizes the financial management of the County's health, life, and dental insurance benefits. County departments pay premiums into this fund, and, in turn, payments are then made for qualified claims, benefits, and associated expenses.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	44,293,354	46,612,207	46,612,207	50,262,642	3,650,435	8%
<b>Total Revenue</b>	<b>44,293,354</b>	<b>46,612,207</b>	<b>46,612,207</b>	<b>50,262,642</b>	<b>3,650,435</b>	<b>8%</b>
AH74X-Benefits	3,419,073	3,980,000	3,980,000	3,485,000	(495,000)	-12%
AH7X-Contractuals	44,025,094	45,232,000	45,232,000	47,500,000	2,268,000	5%
<b>Total Expenses</b>	<b>47,444,167</b>	<b>49,212,000</b>	<b>49,212,000</b>	<b>50,985,000</b>	<b>1,773,000</b>	<b>4%</b>

## PERFORMANCE INFORMATION

MEASUREMENT	CY2020 ACTUAL	CY2021 ACTUAL	CY2022 ACTUAL	CY2023 ACTUAL	CY2024 PROJECTED
Medical Care Commodities Inflation (Percent Change)	-2.5%	0.4%	3.2%	4.7%	2.8%
Consumer Price Index Inflation (Percent Change)	1.4%	7.0%	6.5%	3.4%	3.3%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M14X-Dept of Human Resources F510-Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A48010-Interest		11,964	12,449	12,836	12,207	12,207	13,325	12,642	12,642
A48160-Benefit Reimbursements		6,512,262	2,524,160	2,328,677	2,000,000	2,000,000	1,407,633	1,850,000	1,850,000
A48170-County H-L-D Cost		34,987,701	36,258,651	35,699,403	37,900,000	37,900,000	27,784,249	41,300,000	41,300,000
A48180-Employee Cost		6,227,483	6,325,831	6,252,439	6,700,000	6,700,000	4,762,890	7,100,000	7,100,000
A49910-All Other Miscellaneous Revenue		-	-	-	-	-	87,168	-	-
<b>AHM-Miscellaneous .</b>		<b>47,739,410</b>	<b>45,121,092</b>	<b>44,293,354</b>	<b>46,612,207</b>	<b>46,612,207</b>	<b>34,055,265</b>	<b>50,262,642</b>	<b>50,262,642</b>
<b>Total Revenue</b>		<b>47,739,410</b>	<b>45,121,092</b>	<b>44,293,354</b>	<b>46,612,207</b>	<b>46,612,207</b>	<b>34,055,265</b>	<b>50,262,642</b>	<b>50,262,642</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M14X-Dept of Human Resources F510-Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A51250-Wellness Initiative		379	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>379</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A74010-Health PPO Premium		-55,376	-1,353,791	-	-	-	-	-	-
A74015-Prescription Drug Premium		8,960,786	5,142,967	-154,632	-	-	-4,172	-	-
A74020-Life Premium		176,520	193,019	7,929	-	-	-	-	-
A74030-Dental Premium		2,042,306	1,689,218	-	-	-	-	-	-
A74040-Employee Assistance Plan		48,735	24,838	-	-	-	-	-	-
A74050-Voluntary Insurance		804,237	967,970	113,329	130,000	130,000	63,249	85,000	85,000
A74060-Health Premiums		34,461,458	37,046,201	3,452,447	3,850,000	3,850,000	2,632,973	3,400,000	3,400,000
<b>AH74X-Benefits</b>		<b>46,438,666</b>	<b>43,710,421</b>	<b>3,419,073</b>	<b>3,980,000</b>	<b>3,980,000</b>	<b>2,692,049</b>	<b>3,485,000</b>	<b>3,485,000</b>
A71110-Auditing And Accounting		-	-	-	-	-	36,750	-	-
A71150-Consultants		170,253	76,225	39,158	100,000	100,000	19,498	100,000	100,000
A71160-Labor Relations Counsel		4,290	-	-	-	-	-	-	-
A71420-Employee Physicals		-	1,650	600	-	-	-	-	-
A71477-Wellness Contractuals		168,463	174,657	114,969	200,000	200,000	4,682	200,000	200,000
A71485-HSA Funding		1,715,766	1,739,124	1,976,076	2,000,000	2,000,000	1,795,610	2,000,000	2,000,000
A72115-IPBC Insurance Premiums		-	-	41,842,714	42,900,000	42,900,000	35,553,769	45,200,000	45,200,000
A72180-Insurance Claims		-4,220	-	-	-	-	-226,717	-	-
A72940-All Other Fees		9,238	6,297	51,577	32,000	32,000	-	-	-
<b>AH7X-Contractuals</b>		<b>2,063,790</b>	<b>1,997,953</b>	<b>44,025,094</b>	<b>45,232,000</b>	<b>45,232,000</b>	<b>37,183,591</b>	<b>47,500,000</b>	<b>47,500,000</b>
<b>Total Expenses</b>		<b>48,502,835</b>	<b>45,708,375</b>	<b>47,444,167</b>	<b>49,212,000</b>	<b>49,212,000</b>	<b>39,875,641</b>	<b>50,985,000</b>	<b>50,985,000</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Enterprise Funds

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PUBLIC WORKS AND TRANSPORTATION COMMITTEE  
**Public Works**

**DEPARTMENT PURPOSE**

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

**FINANCIAL SUMMARY**

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	200,723	178,845	178,845	178,845	0	0%
A45X-Intergovernmental	27,615	20,000	20,000	20,000	0	0%
A46X-Charges for Services	50,311,413	52,201,747	52,201,747	52,586,867	385,120	1%
AHM-Miscellaneous	2,760,003	2,286,059	2,286,059	2,874,482	588,423	26%
<b>Total Revenue</b>	<b>53,299,755</b>	<b>54,686,651</b>	<b>54,686,651</b>	<b>55,660,194</b>	<b>973,543</b>	<b>2%</b>
AH5X-Personnel	7,499,911	8,052,585	8,052,585	8,097,622	45,037	1%
AH6X-Commodities	2,216,111	2,371,574	2,371,576	2,668,106	296,532	13%
AH74X-Benefits	2,596,467	2,901,549	2,901,551	2,965,141	63,592	2%
AH7X-Contractuals	24,343,419	26,775,492	26,775,491	29,264,511	2,489,019	9%
AH8X-Capital Expenditures	492,560	592,975	592,975	391,433	-201,542	-34%
AH9X-Debt Service	12,359,525	3,940,216	3,940,216	3,836,587	-103,629	-3%
<b>Total Expenses</b>	<b>49,507,992</b>	<b>44,634,391</b>	<b>44,634,394</b>	<b>47,223,400</b>	<b>2,589,009</b>	<b>6%</b>

**GOALS**

- Single Sign-on for customers (Billing Software Upgrade.)
- Capacity Management, Operations and Maintenance (CMOM) completion at 10% system inspection.
- Substantial Completion for VH-Reservoir and WW-Tower (adding 3M-Gallon in additional Water System storage.)
- Start Customer Meter Replacement Program.
- SCADA Phase I completion at DPR WRF.
- Maintain a 90% completion of IGA's.
- Maintain over 90% Safety Compliance.

**STAFFING SUMMARY**

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	100	99	99
Part Time	3	2	2

FULL-TIME POSITION	COUNT
Admin Asst II	1
Admin Clerk	1
Assistant Director of Public Works	1
Assistant Supervisor Engineer	1
Asst Supervisor Maintenance	3

Automation & Control Tech	2
Billing Supervisor	1
Chief Water/Wastewater Plant Op	5
Civil Engineer	2
Contract Manager	1
Controls Technician	1
Director of Public Works	1
Dryer Tech	2
Electrician	3
Executive Asst	1
Lab Tech	4
Lead Billing Specialist	1
Lead Dryer Tech	1
Lead Engineering Tech	1
Lead Utility Worker	6
Life Cycle Manager	1
Maintenance Mech	4
Operations Mgr	1
Operations Technician	1
Permit Manager	1
Pre-Treatment Compliance Coordinator	1
Prin Engineer	2
Prin GIS App Specialist	2
Sr Engineering Tech	2
Sr Lab Tech	3
Sr Utility Worker	1
Supervisor Engineer	1
Supervisor Lab Division	1
Supervisor Public Works Maint	1
Utility Billing Specialist	2
Utility Worker	12
Water/Wastewater Plant Operator	21
Water/Wastewater Plant Supervisor	3
	<b>99</b>

## PERFORMANCE INFORMATION

PERFORMANCE MEASURE	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 ESTIMATED
Total Water accounts	18,500	18,000	18,500	18,800	19,000
Potable Water Pumped (Billions of Gallons)	2.0	2.0	2.2	2.0	2.1
Volumes of Wastewater Treated (Billions of Gallons)	4.7	5.2	5.3	5.0	5.1
Percent of Potable Water Sample That Meet IEPA Standards	100%	100%	100%	100%	100%
Percentage of Accounts Paying Electronically	67%	68%	70%	73%	75%

Water/Sewer Connection Permits	465	350	300	200	250
Recorded Breaks in Water Services Lines and Mains	110	100	150	75	65
Percentage of Sewer Lines Inspected via CCTV	7%	10%	10%	10%	10%
Percentage of Sewer Lines Cleaned	6%	10%	6%	6%	15%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	100%	100%	100%	100%	100%
Number of Construction Projects Awarded	11	9	7	10	6
Value of Capital Improvement Project (Infrastructure Capitalized)	\$6.8M	\$38.0M	\$5.8M	\$14.0M	\$11.0M

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	177,484	276,678	200,723	178,845	178,845	98,246	178,845	178,845
<b>A41X</b>	<b>Taxes</b>	<b>177,484</b>	<b>276,678</b>	<b>200,723</b>	<b>178,845</b>	<b>178,845</b>	<b>98,246</b>	<b>178,845</b>	<b>178,845</b>
A43075	Administrative Adjudication	659	-	-	-	-	-	-	-
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A45345	Federal Bond Interest Subsidy	9,618	-688	27,615	20,000	20,000	17,415	20,000	20,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>9,618</b>	<b>688</b>	<b>27,615</b>	<b>20,000</b>	<b>20,000</b>	<b>17,415</b>	<b>20,000</b>	<b>20,000</b>
A46150	Penalties	180,529	331,181	263,818	298,605	298,605	194,920	291,056	291,056
A47140	User Charges	47,868,693	46,735,476	48,247,098	50,691,374	50,691,374	31,936,183	51,306,075	51,306,075
A47163	Water Sewer Surcharge	637,933	658,063	566,026	696,466	696,466	364,526	601,527	601,527
A47190	Connection Fees	8,251,159	3,323,891	720,450	-	-	-133,295	-	-
A47195	FOG- Installation Permit Fee	800	600	1,000	200	200	700	1,100	1,100
A47196	FOG- Discharge License Fee	2,000	1,800	7,500	5,560	5,560	1,700	4,160	4,160
A47200	Inspection Fees	41,843	18,900	30,910	26,200	26,200	11,818	29,600	29,600
A47210	Lab Test Fees	19,489	25,662	26,276	26,910	26,910	13,521	22,097	22,097
A47215	Remediation Services	232,787	242,575	262,948	269,831	269,831	249,648	304,956	304,956
A47217	Fire Hydrant Flow Testing Fees	6,250	4,750	6,500	4,725	4,725	3,750	8,138	8,138
A47220	Revenue from Service Contracts	19,021	32,307	178,888	181,876	181,876	19,050	18,158	18,158
<b>A46X</b>	<b>Charges for Services</b>	<b>57,260,503</b>	<b>51,375,205</b>	<b>50,311,413</b>	<b>52,201,747</b>	<b>52,201,747</b>	<b>32,662,520</b>	<b>52,586,867</b>	<b>52,586,867</b>
A49999	Over Short	60	0	0	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>60</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals .	200,084	187,348	200,524	205,720	205,720	164,986	207,068	207,068
A44030	Other Rentals	2,000	2,000	2,000	2,100	2,100	-	2,100	2,100
A48010	Interest	722,314	176,159	1,841,788	2,000,000	2,000,000	393,125	2,584,870	2,584,870
A48120	Developer Contributions	1,297,581	1,071,878	436,548	-	-	-	-	-
A48230	Real Estate Sales	2,023	-	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	323,806	79,890	132,810	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	3,823	33,723	94,301	30,000	30,000	65,690	35,000	35,000
A49910	All Other Miscellaneous Revenue	74,748	42,149	52,032	48,239	48,239	30,968	45,444	45,444
<b>AHM</b>	<b>Miscellaneous .</b>	<b>2,622,333</b>	<b>1,593,147</b>	<b>2,760,003</b>	<b>2,286,059</b>	<b>2,286,059</b>	<b>654,770</b>	<b>2,874,482</b>	<b>2,874,482</b>
<b>Total Revenue</b>		<b>60,070,656</b>	<b>53,244,343</b>	<b>53,299,755</b>	<b>54,686,651</b>	<b>54,686,651</b>	<b>33,432,950</b>	<b>55,660,194</b>	<b>55,660,194</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		5,915,509	6,273,125	6,602,267	7,231,021	7,231,021	4,468,754	7,166,579	7,236,579
A51120-Permanent PT Salaries/Wages		38,528	57,224	60,572	53,853	53,852	31,699	55,192	55,192
A51130-Payroll Accrual Year End		223,791	36,967	-13,536	-	-	-247,221	-	-
A51140-Overtime Salaries And Wages		621,658	663,254	717,357	720,131	720,131	511,680	720,131	720,131
A51160-Holiday Pay		2,193	-	-	-	-	-	-	-
A51180-Special Pay		2,333	51	38,400	-	-	-	-	-
A51200-Temporary PT Salaries/Wages		-	-	14,840	41,581	41,581	36,916	70,720	70,720
A51210-Performance Appraisals		-	808	1,632	-	-	2,480	-	-
A51220-Vacation payout		106,730	41,500	50,321	-	-	19,376	-	-
A51230-Sick Payout		62,103	-	19,567	-	-	20,884	-	-
A51240-Opt Out Premium		8,154	8,169	8,192	6,000	6,000	7,500	15,000	15,000
A51310-Cell Phone Allowance		600	300	300	-	-	250	-	-
<b>AH5X-Personnel</b>		<b>6,981,598</b>	<b>7,081,398</b>	<b>7,499,911</b>	<b>8,052,585</b>	<b>8,052,585</b>	<b>4,852,318</b>	<b>8,027,622</b>	<b>8,097,622</b>
A61010-Office Supplies		16,246	19,524	19,864	24,400	24,400	9,936	24,100	24,100
A61020-Computer Supplies		8,723	6,913	7,732	18,390	18,390	10,879	16,740	16,740
A61030-Books Manuals And Periodicals		514	239	392	1,925	1,925	1,901	1,550	1,550
A61040-Operational Supplies		-76,213	531,190	303,582	167,503	167,503	154,598	151,435	151,435
A61060-Clothing And Uniforms		41,660	41,174	62,231	59,725	59,725	43,247	66,743	66,743
A61080-Food and Provisions		322	1,197	1,187	2,420	2,420	884	3,250	3,250
A61090-Printing and Photographic Supplies		136	360	5,510	2,000	2,000	540	2,500	2,500
A61100-Communication Supplies		3,254	1,209	5,362	7,450	7,450	1,526	7,250	7,250
A61120-Outreach Supplies		399	1,430	1,192	-	-	59	-	-
A62010-Medical Supplies		7,946	12,396	15,244	14,020	14,020	12,735	17,900	17,900
A63010-Building, Grounds Maintenance Supplies		47,051	38,590	43,148	110,500	110,500	23,110	76,000	76,000
A63020-Cleaning Supplies		2,790	1,963	3,527	3,500	3,500	4,647	3,700	3,700
A63040-Housekeeping Supplies		12,665	12,327	14,281	12,951	12,951	9,902	18,100	18,100
A65010-Chemical Supplies		499,652	554,823	702,561	624,500	624,500	671,926	758,550	758,550
A65020-Laboratory Supplies		129,671	155,647	153,803	168,900	168,900	113,653	209,300	209,300
A65050-Engineering Supplies		-	-	-	1,500	1,500	47	1,000	1,000
A65060-Sign And Safety Supplies		32,022	48,573	46,594	56,350	56,350	29,340	52,650	52,650
A65070-Automotive Parts		10,757	18,096	19,719	35,450	35,450	18,623	35,600	35,600
A65080-Shop Supplies		202	1,920	6	-	-	924	-	-
A65090-Gasoline		85,857	148,609	134,991	185,759	185,759	102,742	141,159	141,159
A65100-Diesel Fuel		46,163	94,894	83,989	99,317	99,319	18,624	71,639	71,639
A65110-Lubricants		23,438	25,683	26,995	46,122	46,122	32,830	38,799	38,799
A65115-Heating Fuel		6,909	12,714	10,015	12,912	12,912	6,085	8,571	8,571
A65120-Automobile Repairs and Maintenance		-	1,562	-	-	-	-	-	-
A65130-Small Tools		29,472	30,953	30,441	29,890	29,890	16,715	36,625	36,625
A65135-Hardware Supplies		10,558	15,684	14,215	11,600	11,600	11,151	20,100	20,100
A65140-Electrical Parts		172,991	152,893	167,848	151,355	151,355	118,714	173,750	173,750
A65150-Plumbing Supplies		143,239	61,051	62,125	146,000	146,000	38,997	217,950	217,950
A65160-Paints, Solvents and Related Supplies		3,944	9,784	8,051	10,050	10,050	6,296	15,600	15,600
A65170-Mechanical Parts and Supplies		237,929	340,188	250,763	331,585	331,585	198,836	380,545	380,545
A65175-Meter Parts and Supplies		11,742	44,296	20,740	35,500	35,500	5,309	117,000	117,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A65180-Miscellaneous Commodities		1,100	-3,848	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>1,511,137</b>	<b>2,382,036</b>	<b>2,216,111</b>	<b>2,371,574</b>	<b>2,371,576</b>	<b>1,664,775</b>	<b>2,668,106</b>	<b>2,668,106</b>
A74010-Health PPO Premium		-762	-3,848	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		1,608,914	1,662,251	1,638,007	1,846,523	1,846,522	1,300,115	1,916,754	1,916,754
A74100-Retirement Benefits/FICA		525,452	536,429	562,756	616,023	616,025	418,480	608,062	613,397
A74110-Retirement Benefits/IMRF		652,405	561,565	395,704	439,003	439,004	296,546	430,755	434,990
<b>AH74X-Benefits</b>		<b>2,786,010</b>	<b>2,756,396</b>	<b>2,596,467</b>	<b>2,901,549</b>	<b>2,901,551</b>	<b>2,015,142</b>	<b>2,955,571</b>	<b>2,965,141</b>
A71110-Auditing And Accounting		106,649	85,700	56,120	65,000	65,000	58,930	61,290	61,290
A71140-Legal Services		46,885	49,944	63,985	100,000	100,000	15,758	100,000	100,000
A71150-Consultants		196,441	133,556	110,457	525,000	525,000	69,268	560,000	560,000
A71170-Engineering Services		466,257	161,856	370,131	1,020,000	1,020,000	239,506	1,000,000	1,000,000
A71190-Financial Services		1,490	2,383	8,258	-	-	8,165	5,910	5,910
A71200-Bank & Trust Services		138,789	157,363	101,397	160,883	160,883	63,748	95,007	95,007
A71220-Computer Services		2,750	1,600	-	-	-	-	-	-
A71230-Software & Online Services		234,872	303,034	465,963	356,550	356,549	428,157	656,762	656,762
A71310-Laboratory Fees		75,380	88,908	67,940	169,900	169,900	96,857	207,700	207,700
A71430-Tuition Reimbursement		-	-	-	2,900	2,900	-	4,000	4,000
A71450-Mileage Reimbursement		12	180	208	900	900	1,150	311	311
A71470-Employee Relations		3,565	2,348	1,184	1,530	1,530	-	1,530	1,530
A71500-Trips And Training		68,007	94,792	83,289	159,763	159,763	85,707	166,350	166,350
A71520-Training .		-	85	-	-	-	-	-	-
A71610-Pest Control		8,097	8,504	9,604	10,320	10,320	7,424	12,300	12,300
A71620-Laundry And Cleaning		56,400	61,193	48,662	52,570	52,570	25,985	54,070	54,070
A71630-Garbage Disposal		48,806	140,115	92,491	131,500	131,500	67,486	99,500	99,500
A71640-Bio Hazard Waste Disposal		109	909	11,573	3,200	3,200	-	5,000	5,000
A71650-Security Services		10,115	14,324	13,594	24,150	24,150	20,336	43,250	43,250
A71660-Biosolids Management Services		549,307	626,918	662,616	561,250	561,250	742,898	1,036,000	1,036,000
A71810-Dues And Subscriptions		83,964	86,914	82,375	83,730	83,730	70,731	83,900	83,900
A71840-Publications & Legal Notices		-	-	-	500	500	-	500	500
A71910-Gas For Heating		183,841	265,108	330,411	546,305	546,305	195,079	564,920	564,920
A71920-Electricity		1,767,675	1,746,876	2,541,344	1,913,479	1,913,479	1,736,787	2,865,643	2,865,643
A71930-Water And Sewer Charges		1,801	1,675	2,330	2,179	2,179	1,538	2,656	2,656
A71940-Telephone		157,405	171,866	172,095	180,911	180,911	121,708	158,520	158,520
A71950-Cellular Phones		49,290	42,410	55,989	51,553	51,553	38,925	56,793	56,793
A71960-Data/Telecommunications		204,519	194,974	338,097	260,670	260,670	179,657	405,119	405,119
A71965-Radio Fees		5,631	5,323	6,022	6,350	6,350	5,857	6,909	6,909
A71970-Courier Services		5,617	8,967	5,720	9,407	9,407	4,711	7,630	7,630
A72050-Title Searches		-	1,200	-	-	-	-	-	-
A72140-Unemployment Compensation		5,310	5,310	5,310	5,841	5,841	5,841	5,841	5,841
A72170-Liability And Work Comp Insurance		400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
A72210-Motor Vehicle Maintenance & Repairs		89,581	141,614	161,775	146,500	146,500	87,804	145,500	145,500
A72240-Radio Equipment Maintenance & Repair		1,803	-1,803	4,624	3,000	3,000	1,475	38,900	38,900
A72250-Bldg & Grounds Maintenance & Repairs		-	-	177	-	-	-	150,000	150,000
A72260-Office Equip Maintenance And Repairs		-	-	-	200	200	-	200	200

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72280-Equipment Maintenance		187,510	272,009	597,895	392,461	392,461	263,923	409,950	409,950
A72290-Building and Storage Bins Maintenance & Repairs		80,340	224,446	39,829	84,895	84,895	113,902	302,880	302,880
A72300-Levee, Ground Pavement Maintenance & Repairs		288,171	282,727	373,052	475,930	475,930	214,655	392,500	392,500
A72310-Transmission and Distribution Mains Maintenance & Repairs		41,170	18,529	123,107	338,200	338,200	97,710	345,000	345,000
A72320-Water Storage Tank, Reservoir and Towers Maintenance & Repairs		15,671	47,635	36,650	89,500	89,500	336,599	350,500	350,500
A72330-Wells Maintenance & Repairs		212,167	190,127	282,101	305,000	305,000	78,468	300,000	300,000
A72340-Trunk and Lateral Sewer Maintenance & Repairs		354,859	28,398	-	147,500	147,500	29,742	80,000	80,000
A72350-Lift Stations/Pumping Stations Maintenance & Repairs		29,741	47,680	74,282	285,000	285,000	58,802	190,000	190,000
A72370-Treatment Equipment Maintenance & Repairs		-	-	-	-	-	2,761	-	-
A72380-Interceptor Sewers Maintenance & Repairs		-	247	29,022	-	-	-	-	-
A72410-All Other Maintenance And Repairs		2,362	10,660	5,968	-	-	2,228	-	-
A72530-Equipment Rental		33,816	20,224	84,158	136,160	136,160	17,066	36,500	36,500
A72560-All Other Rentals		167,365	165,500	167,000	168,050	168,050	165,600	168,100	168,100
A72820-Postage		95,342	117,494	114,148	101,000	101,000	91,579	105,100	105,100
A72830-Printing Services_72830		26,485	21,515	17,540	22,000	22,000	12,933	25,000	25,000
A72840-Temporary Employment Services		92,697	64,538	40,075	58,300	58,300	31,565	80,400	80,400
A72935-Permits and Licenses Expense		53,812	150,518	103,159	104,330	104,330	101,412	105,000	105,000
A73110-Wholesale Water Purchase		3,365,414	3,028,057	3,222,622	3,671,201	3,671,201	2,104,725	3,706,921	3,706,921
A73120-Wholesale Sewerage Treatment		10,746,919	10,860,402	11,141,517	11,367,020	11,367,020	7,433,226	11,714,433	11,714,433
A73160-Surveying and Mapping Services		16,995	18,247	16,475	20,000	20,000	16,144	20,000	20,000
A73170-Testing and Inspections Services		85,056	51,122	81,465	84,750	84,750	41,461	132,700	132,700
A73190-Bad Debt Expense		-17,641	487,124	-285,180	60,000	60,000	-	60,000	60,000
A73195-Indirect Cost Allocations		1,080,123	1,245,764	1,526,056	1,526,056	1,526,056	1,526,056	1,355,418	1,355,418
A73200-Public Works Refunds		0	255	-1,013	-	-	758	-	-
A75020-Real Estate Taxes		10	10	10	-	-	9	-	-
A76010-Revenue Bond Issue Costs		495,441	-	500	-	-	-	-	-
A79920-Transfers Other Funds		-	-	-	382,098	382,098	-	382,098	382,098
A79940-Miscell Contractual Services		9,830	-	275,664	-	-	395,198	-	-
A79950-All Other Miscellaneous		3,471	2,123	3,576	-	-	92	-	-
<b>AH7X-Contractuals</b>		<b>22,437,494</b>	<b>22,359,497</b>	<b>24,343,419</b>	<b>26,775,492</b>	<b>26,775,491</b>	<b>17,918,101</b>	<b>29,264,511</b>	<b>29,264,511</b>
A81010-Land Purchased		-31	-	-	-	-	-	-	-
A84040-Computer System Software		-	1,144	-	-	-	-	-	-
A84050-Laboratory Equipment		3,558	-18,886	-	-	-	-	-	-
A84060-Furniture And Office Equipment		-	7,341	-	-	-	-	-	-
A84100-Miscellaneous Equipment		-	-	-	-	-	11,600	-	-
A84105-Sewer Facility Misc Equipment		-33,074	9,881	-	-	-	-	-	-
A85010-Water/Wastewater Facility Construction		172,954	292,422	-155,876	-	-	-101,113	-	-
A85030-Sewer Interceptor Contracts		87,407	-	-	-	-	-	-	-
A85070-All Other Capital Outlay		-	-	120	-	-	-	-	-
A89915-Construction & Maintenance Equipment- non capitalizable		-	-	-	-	-	20,704	-	-
A89920-Radios & Electronic Equipment- non capitalizable		-	-	698	675	675	1,031	4,600	4,600
A89925-Computer Equipment- non capitalizable		26,610	81,349	47,496	147,000	147,000	3,407	84,633	84,633
A89935-Laboratory Equipment- non capitalizable		3,745	-	-	-	-	6,331	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A89940-Furniture & Office Equip Storage Containers- non capitalizable		1,381	4,406	16,260	22,300	22,300	4,562	17,200	17,200
A89950-Meters- non capitalizable		-	-	-	11,500	11,500	-	8,500	8,500
A89955-Fire Hydrants- non capitalizable		-	-	-	142,500	142,500	-	187,500	187,500
A89960-Miscellaneous Equipment- non-capitalizable		-	-	-	-	-	10,557	9,000	9,000
A89965-Facility Improvements - non capitalizable .		-	300,562	583,861	269,000	269,000	93,917	80,000	80,000
<b>AH8X-Capital Expenditures</b>		<b>262,549</b>	<b>678,218</b>	<b>492,560</b>	<b>592,975</b>	<b>592,975</b>	<b>50,996</b>	<b>391,433</b>	<b>391,433</b>
A90010-Principal Payments		-	-	-	2,960,046	2,960,046	1,265,134	2,938,810	2,938,810
A90020-Interest Payments		1,348,184	1,144,062	1,061,349	980,170	980,170	524,448	897,777	897,777
A91020-Depreciation Expense		9,929,544	10,585,970	11,298,176	-	-	-	-	-
<b>AH9X-Debt Service</b>		<b>11,277,727</b>	<b>11,730,032</b>	<b>12,359,525</b>	<b>3,940,216</b>	<b>3,940,216</b>	<b>1,789,583</b>	<b>3,836,587</b>	<b>3,836,587</b>
<b>Total Expenses</b>		<b>45,256,514</b>	<b>46,987,578</b>	<b>49,507,992</b>	<b>44,634,391</b>	<b>44,634,394</b>	<b>28,290,915</b>	<b>47,143,830</b>	<b>47,223,400</b>

# Public Works Capital

## FUND PURPOSE

The Public Works Capital Fund supports the development, maintenance, and enhancement of the County’s Waterworks and Sewerage System infrastructure.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	4,396,265	2,680,000	2,680,000	2,781,400	101,400	4%
<b>Total Revenue</b>	<b>4,396,265</b>	<b>2,680,000</b>	<b>2,680,000</b>	<b>2,781,400</b>	<b>101,400</b>	<b>4%</b>
AH8X-Capital Expenditures	291,835	25,424,700	30,778,700	24,371,380	-1,053,320	-4%
AH9X-Debt Service	134,626	0	0	0	0	0%
<b>Total Expenses</b>	<b>426,462</b>	<b>25,424,700</b>	<b>30,778,700</b>	<b>24,371,380</b>	<b>(1,053,320)</b>	<b>-4%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH48X-Public Works . F615-Public Works - Capital

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A47190	Connection Fees	-	-	4,396,265	2,680,000	2,680,000	1,818,399	2,781,400	2,781,400
<b>A46X</b>	<b>Charges for Services</b>	-	-	<b>4,396,265</b>	<b>2,680,000</b>	<b>2,680,000</b>	<b>1,818,399</b>	<b>2,781,400</b>	<b>2,781,400</b>
<b>Total Revenue</b>		-	-	<b>4,396,265</b>	<b>2,680,000</b>	<b>2,680,000</b>	<b>1,818,399</b>	<b>2,781,400</b>	<b>2,781,400</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH48X-Public Works . F615-Public Works - Capital

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A83010-Motor Vehicles		-	-	-	650,000	650,000	388,754	450,000	450,000
A84010-Construction & Maintenance Equipment		-	-	-	42,800	42,800	27,609	19,000	19,000
A84040-Computer System Software		-	-	-	186,000	186,000	-	236,000	236,000
A84050-Laboratory Equipment		-	-	10,920	210,900	210,900	1,376	160,000	160,000
A84060-Furniture And Office Equipment		-	-	-	-	-	-	20,000	20,000
A84070-Engineering Equipment		-	-	6,540	-	-	-	10,000	10,000
A84080-Meters		-	-	-	50,000	50,000	-	100,000	100,000
A84100-Miscellaneous Equipment		-	-	-	162,000	162,000	168,101	506,000	506,000
A84105-Sewer Facility Misc Equipment		-	-	-	1,263,000	1,263,000	354,530	1,114,380	1,114,380
A84110-Water Facility Misc Equipment		-	-	-	30,000	30,000	20,820	30,000	30,000
A85010-Water/Wastewater Facility Construction		-	-	274,375	22,830,000	28,184,000	16,759,747	21,726,000	21,726,000
<b>AH8X-Capital Expenditures</b>		-	-	<b>291,835</b>	<b>25,424,700</b>	<b>30,778,700</b>	<b>17,720,936</b>	<b>24,371,380</b>	<b>24,371,380</b>
A91020-Depreciation Expense		-	-	134,626	-	-	-	-	-
<b>AH9X-Debt Service</b>		-	-	<b>134,626</b>	-	-	-	-	-
<b>Total Expenses</b>		-	-	<b>426,462</b>	<b>25,424,700</b>	<b>30,778,700</b>	<b>17,720,936</b>	<b>24,371,380</b>	<b>24,371,380</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Special Service Areas

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# Special Service Area #8 - Loon Lake

## FUND PURPOSE

This Special Service Area Fund was established to fund restoration and maintenance projects for Loon Lake, which is located near the Village of Antioch. This activity is managed by the Lake County Health Department.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	50,048	50,000	50,000	50,000	0	0%
AHM-Miscellaneous	1,820	216	216	1,031	815	377%
<b>Total Revenue</b>	<b>51,868</b>	<b>50,216</b>	<b>50,216</b>	<b>51,031</b>	<b>815</b>	<b>2%</b>
AH6X-Commodities	1,352	3,900	3,900	4,100	200	5%
AH7X-Contractuals	48,648	46,100	46,100	45,900	-200	0%
<b>Total Expenses</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

MH40X-Health Department . F272-Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100-	Property Taxes	50,827	49,740	49,821	50,000	50,000	45,274	50,000	50,000
A41110-	Prior Year Property Taxes	-	-	227	-	-	27	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>50,827</b>	<b>49,740</b>	<b>50,048</b>	<b>50,000</b>	<b>50,000</b>	<b>45,300</b>	<b>50,000</b>	<b>50,000</b>
A48010-	Interest	190	242	1,820	216	216	-604	1,031	1,031
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>190</b>	<b>242</b>	<b>1,820</b>	<b>216</b>	<b>216</b>	<b>604</b>	<b>1,031</b>	<b>1,031</b>
<b>Total Revenue</b>		<b>51,018</b>	<b>49,982</b>	<b>51,868</b>	<b>50,216</b>	<b>50,216</b>	<b>44,697</b>	<b>51,031</b>	<b>51,031</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

MH40X-Health Department . F272-Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A61010-Office Supplies		96	109	751	100	100	-	300	300
A61040-Operational Supplies		-	-	-	1,600	1,600	155	1,000	1,000
A65090-Gasoline		1,630	3,230	601	2,200	2,200	753	2,800	2,800
<b>AH6X-Commodities</b>		<b>1,726</b>	<b>3,340</b>	<b>1,352</b>	<b>3,900</b>	<b>3,900</b>	<b>908</b>	<b>4,100</b>	<b>4,100</b>
A71500-Trips And Training		-	-	340	-	-	-	-	-
A71810-Dues And Subscriptions		65	50	50	-	-	-	-	-
A72110-Liability Insurance		2,188	4,731	5,987	6,000	6,000	2,276	6,000	6,000
A72130-Worker's Compensation Insurance		1,523	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		-	-	-	-	-	4,231	-	-
A72280-Equipment Maintenance		1,921	7,041	1,649	3,000	3,000	1,294	3,000	3,000
A72530-Equipment Rental		19,814	16,535	26,982	15,500	15,500	14,639	10,000	10,000
A72560-All Other Rentals		-	-	-	500	500	-	500	500
A72820-Postage		144	169	520	-	-	197	-	-
A72830-Printing Services_72830		-	-	852	-	-	-	-	-
A72840-Temporary Employment Services		17,944	13,643	8,809	20,100	20,100	7,891	15,000	15,000
A79940-Miscell Contractual Services		240	4,384	3,459	1,000	1,000	3,326	11,400	11,400
A79950-All Other Miscellaneous		4,435	108	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>48,274</b>	<b>46,660</b>	<b>48,648</b>	<b>46,100</b>	<b>46,100</b>	<b>33,854</b>	<b>45,900</b>	<b>45,900</b>
<b>Total Expenses</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>34,762</b>	<b>50,000</b>	<b>50,000</b>

# Special Service Area #12 – Woods of Ivanhoe

## FUND PURPOSE

This Special Service Area Fund was established to fund the maintenance of private streets within the Woods of Ivanhoe residential community and was renewed in FY2019.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	34,200	34,400	34,400	34,400	0	0%
AHM-Miscellaneous	1,159	0	0	842	842	0%
<b>Total Revenue</b>	<b>35,359</b>	<b>34,400</b>	<b>34,400</b>	<b>35,242</b>	<b>842</b>	<b>2%</b>
AH7X-Contractuals	13,340	34,400	34,400	34,400	0	0%
<b>Total Expenses</b>	<b>13,340</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1112010-Special Service Area #12 The Woods of Ivanhoe\_M1112010 F276-Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	35,532	34,200	34,200	34,400	34,400	29,335	34,400	34,400
<b>A41X</b>	<b>Taxes</b>	<b>35,532</b>	<b>34,200</b>	<b>34,200</b>	<b>34,400</b>	<b>34,400</b>	<b>29,335</b>	<b>34,400</b>	<b>34,400</b>
A48010	Interest	196	525	1,159	-	-	198	842	842
<b>AHM</b>	<b>Miscellaneous</b>	<b>196</b>	<b>525</b>	<b>1,159</b>	<b>-</b>	<b>-</b>	<b>198</b>	<b>842</b>	<b>842</b>
<b>Total Revenue</b>		<b>35,729</b>	<b>34,725</b>	<b>35,359</b>	<b>34,400</b>	<b>34,400</b>	<b>29,533</b>	<b>35,242</b>	<b>35,242</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1112010-Special Service Area #12 The Woods of Ivanhoe\_M1112010 F276-Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department	County
								Request Budget FY2025	Admin Budget FY2025
A79950	All Other Miscellaneous	14,533	9,769	13,340	34,400	34,400	-5,443	34,400	34,400
<b>AH7X</b>	<b>Contractuals</b>	<b>14,533</b>	<b>9,769</b>	<b>13,340</b>	<b>34,400</b>	<b>34,400</b>	<b>-5,443</b>	<b>34,400</b>	<b>34,400</b>
<b>Total Expenses</b>		<b>14,533</b>	<b>9,769</b>	<b>13,340</b>	<b>34,400</b>	<b>34,400</b>	<b>-5,443</b>	<b>34,400</b>	<b>34,400</b>

# Special Service Area #13 – Tax Exempt 2007A

## FUND PURPOSE

This Special Service Area Fund was established to repay 2007 bonds issued to fund construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda. The final payment for the 2007B Taxable portion of this bond issuance was made in December 2015. The full amount of the levy will now be allocated to this 2007A Tax Exempt portion to make the scheduled debt service payments through December 2027.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	225,513	226,058	226,058	226,058	0	0%
AHM-Miscellaneous	3,458	0	0	0	0	0%
<b>Total Revenue</b>	<b>228,971</b>	<b>226,058</b>	<b>226,058</b>	<b>226,058</b>	<b>0</b>	<b>0%</b>
AH9X-Debt Service	223,283	223,283	223,283	221,113	(2,170)	-1%
<b>Total Expenses</b>	<b>223,283</b>	<b>223,283</b>	<b>223,283</b>	<b>221,113</b>	<b>(2,170)</b>	<b>-1%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1113010-Special Service Area #13 Spencer Highlands Elmcrest. F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Const

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	221,661	232,858	225,513	226,058	226,058	198,251	226,058	226,058
<b>A41X</b>	<b>Taxes</b>	<b>221,661</b>	<b>232,858</b>	<b>225,513</b>	<b>226,058</b>	<b>226,058</b>	<b>198,251</b>	<b>226,058</b>	<b>226,058</b>
A48010	Interest	19,764	1,712	3,458	-	-	170	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>19,764</b>	<b>1,712</b>	<b>3,458</b>	<b>-</b>	<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>241,425</b>	<b>234,571</b>	<b>228,971</b>	<b>226,058</b>	<b>226,058</b>	<b>198,421</b>	<b>226,058</b>	<b>226,058</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1113010-Special Service Area #13 Spencer Highlands Elmcrest. F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Const

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A90010-Principal Payments		175,000	180,000	185,000	185,000	185,000	190,000	195,000	195,000
A90020-Interest Payments		48,195	43,533	38,283	38,283	38,283	32,468	26,113	26,113
<b>AH9X-Debt Service</b>		<b>223,195</b>	<b>223,533</b>	<b>223,283</b>	<b>223,283</b>	<b>223,283</b>	<b>222,468</b>	<b>221,113</b>	<b>221,113</b>
<b>Total Expenses</b>		<b>223,195</b>	<b>223,533</b>	<b>223,283</b>	<b>223,283</b>	<b>223,283</b>	<b>222,468</b>	<b>221,113</b>	<b>221,113</b>

# Special Service Area #16 – Lake Michigan Water

## FUND PURPOSE

This Special Service Area Fund was established to repay 2013 bonds and related debt that was issued to fund improvements and extensions to the existing water supply system for Lake Villa and the Village of Lindenhurst, and water service areas for Grandwood Park and Fox Lake Hills. This fund records the receipt of property taxes and repayment of the debt. Capital projects are tracked in a separate capital projects fund.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	2,562,510	2,555,000	2,555,000	2,555,000	0	0%
AHM-Miscellaneous	353,633	0	0	0	0	0%
<b>Total Revenue</b>	<b>2,916,143</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>
AH9X-Debt Service	20,050	2,000	2,000	0	(2,000)	-100%
<b>Total Expenses</b>	<b>4,474,495</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>237,500</b>	<b>(1,962,500)</b>	<b>-89%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1114010-Special Service Area #16\_1114010 F354-Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	2,604,775	2,611,548	2,562,510	2,555,000	2,555,000	1,100,050	2,555,000	2,555,000
<b>A41X</b>	<b>Taxes</b>	<b>2,604,775</b>	<b>2,611,548</b>	<b>2,562,510</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,100,050</b>	<b>2,555,000</b>	<b>2,555,000</b>
A48010	Interest	208	6,722	35,277	-	-	-2,071	-	-
A48011	Interest Earnings - Old National Bank	3,119	106,037	318,355	-	-	248,111	-	-
A49910	All Other Miscellaneous Revenue	13,541	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>16,869</b>	<b>112,758</b>	<b>353,633</b>	<b>-</b>	<b>-</b>	<b>246,039</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>Revenue</b>	<b>2,621,644</b>	<b>2,724,306</b>	<b>2,916,143</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,346,089</b>	<b>2,555,000</b>	<b>2,555,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1114010-Special Service Area #16\_1114010 F354-Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72815	Bank Service Charges	-	-	-	2,000	2,000	-	-	-
A76010	Revenue Bond Issue Costs	-	-	20,050	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>-</b>	<b>-</b>	<b>20,050</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
A90010	Principal Payments	1,424,679	1,451,134	3,714,474	1,500,000	1,500,000	1,259,914	-	-
A90020	Interest Payments	744,971	720,424	760,021	700,000	700,000	358,608	237,500	237,500
<b>AH9X-Debt Service</b>		<b>2,169,650</b>	<b>2,171,557</b>	<b>4,474,495</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>1,618,522</b>	<b>237,500</b>	<b>237,500</b>
<b>Total Expenses</b>		<b>2,169,650</b>	<b>2,171,557</b>	<b>4,494,545</b>	<b>2,202,000</b>	<b>2,202,000</b>	<b>1,618,522</b>	<b>237,500</b>	<b>237,500</b>

# Special Service Area #17 – Ivanhoe Estates

## FUND PURPOSE

This Special Service Area Fund was established to fund the repair, reconstruction, and maintenance of private streets within the Ivanhoe Estates residential community.

## FINANCIAL SUMMARY

ACCOUNT	FY2023 ACTUALS	FY2024 ADOPTED BUDGET	FY2024 MODIFIED BUDGET	FY2025 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	28,320	14,160	14,160	14,160	0	0%
AHM-Miscellaneous	<b>28,320</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>	<b>0</b>	<b>0%</b>
<b>Total Revenue</b>	14,449	14,160	14,160	14,160	0	0%
AH9X-Debt Service	<b>14,449</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>	<b>0</b>	<b>0%</b>
<b>Total Expenses</b>	<b>28,320</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M1115010-Special Service Area #17 F290-Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	29,169	28,560	28,320	14,160	14,160	12,621	14,160	14,160
<b>A41X</b>	<b>Taxes</b>	<b>29,169</b>	<b>28,560</b>	<b>28,320</b>	<b>14,160</b>	<b>14,160</b>	<b>12,621</b>	<b>14,160</b>	<b>14,160</b>
A48010	Interest	2	-	-	-	-	155	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>29,171</b>	<b>28,560</b>	<b>28,320</b>	<b>14,160</b>	<b>14,160</b>	<b>12,776</b>	<b>14,160</b>	<b>14,160</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M1115010-Special Service Area #17 F290-Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A79950	All Other Miscellaneous	18,220	12,242	14,449	14,160	14,160	-	14,160	14,160
<b>AH7X</b>	<b>Contractuals</b>	<b>18,220</b>	<b>12,242</b>	<b>14,449</b>	<b>14,160</b>	<b>14,160</b>	<b>-</b>	<b>14,160</b>	<b>14,160</b>
<b>Total Expenses</b>		<b>18,220</b>	<b>12,242</b>	<b>14,449</b>	<b>14,160</b>	<b>14,160</b>	<b>-</b>	<b>14,160</b>	<b>14,160</b>



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## New Program Requests

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**FY2025 New Program Requests**

Requesting Department	Project/Program Title	Lake County Strategic Plan Priority	Department Request	County Administrator Recommended	County Administrator Recommended - Additional 1.7%	Notes
<b>REQUESTS RECOMMENDED FOR FUNDING</b>						
Community Development	Federally Grant Funded Position Regrade (K4 to K6) - Homelessness Grant	Housing opportunities	\$ 11,246	\$ 11,246		Request reclass 1 FTE to retain an employee who provides critical support for the Lake County Homeless Continuum of Care
Division of Transportation	DOT Department Re-Organization (Position Inventory Modifications)	Consolidation - Duplication	\$ -	\$ -		Position inventory modifications in the areas of road and winter maintenance and project planning
Facilities and Construction Services	ROC Facility Support	Sustainability	\$ 275,597	\$ 184,198		2 Engineer FTEs and 1 Custodian FTE to support ROC Facility and Libertyville Campus
Facilities and Construction Services	Energy Program Manager	Sustainability	\$ 130,274	\$ 130,274		1 FTE Energy Manager plan/execute sustainable projects
Human Resources	Position - Organizational Development & Compensation Manager	Consolidation - Duplication	\$ 91,426	\$ 91,426		1 FTE position to focus on talent and organizational development (Countywide)
State's Attorney's Office	Position - K10 Domestic Violence Attorney	Enhance justice programs	\$ 141,124	\$ 141,124		1 FTE Felony (K10) Prosecutor in the Domestic Violence Division
Workforce Development	Lake County SkillBridge Program		\$ 81,657	\$ 81,657		1 FTE Position for the DOD SkillBridge Program to continue to grow the program for transitioning service members to the County's workforce
<b>TOTAL REQUESTS RECOMMENDED FOR FUNDING</b>			<b>\$ 731,325</b>	<b>\$ 639,925</b>	<b>\$ -</b>	
<b>REQUESTS RECOMMENDED FOR FUNDING WITH ADDITIONAL 1.7% TAX LEVY</b>						
County Administrator's Office	Waukegan Rooftop Solar	Sustainability	\$ 952,202		\$ 952,202	Construct rooftop-mounted solar panels
Community Development	Lake County Affordable Housing Program Increase	Affordable Housing	\$ 600,000		\$ 300,000	Increase Affordable Housing Program for a variety of affordable housing projects in Lake County (current is \$300,000/year)
State's Attorney's Office	Enhance Conviction Integrity Unit (CIU) - Add PT CIU Attorney	Enhance justice programs	\$ 82,874		\$ 82,874	1 PT Attorney to work in the Conviction Integrity Unit supporting the work to exonerate wrongfully convicted individuals
<b>REQUESTS RECOMMENDED FOR FUNDING WITH ADDITIONAL 1.7% TAX LEVY</b>			<b>\$ 1,635,076</b>	<b>\$ -</b>	<b>\$ 1,335,076</b>	
<b>REQUESTS NOT RECOMMENDED FOR FUNDING</b>						
19th Judicial Circuit Court	Self-Represented Litigants (SRLs) Paralegal Assistance	Enhance justice programs	\$ 84,795			1 FTE Paralegal position where no previous position exists to assist SRLs with help to complete necessary legal paperwork
19th Judicial Circuit Court	Creation of a DUI Specialty Court Track	Enhance justice programs	\$ 105,000			Implement a Specialty Court for DUI cases where no track currently exists
County Administration	Facilities Lighting Study	Sustainability	\$ 60,000			Study to assess facilities/commercial outdoor lighting as part of a broader understanding of costs and planning for outdoor light pollution
County Administration	Green Fleet Plan	Sustainability	\$ 250,000			Fund the services of a sustainability consultant to create a fleet sustainability plan
Emergency Management Agency / County Administrator's Office	Emergency Operations Center/Interoperability Coordinator and Radio Coordinator Position Request		\$ 204,214			Radio coordination for EOC and emergency partners by funding 2 new FTE positions

### FY2025 New Program Requests

Requesting Department	Project/Program Title	Lake County Strategic Plan Priority	Department Request	County Administrator Recommended	County Administrator Recommended - Additional 1.7%	Notes
Facilities and Construction Services	Administrative Assistant/Dispatcher		\$ 70,376			Convert 2 PT employees to 1 FTE position
Facilities and Construction Services	Design Manager/Mechanical Engineer		\$ 130,274			1 FTE Architectural/Engineer for construction projects to ensure oversight and management of construction projects
Finance	Executive Assistant Position		\$ 54,796			1 FTE position to support the Finance department
Finance	Grant Specialist Position		\$ 89,857			1 FTE position for County-wide grant compliance
Human Resources	Contract out direct billing for retirees		\$ 10,000			Contractual for retirees and employees on leaves of absence
Human Resources	Employee Policy and Handbook update		\$ 10,000			Comprehensive update to County's Employee Policies
Human Resources	Countywide skills based training for supervisors and managers		\$ 34,000			Countywide skills based training for frontline supervisors and managers
Human Resources	Position - Talent and Organizational Development Specialist		\$ 70,319			1 FTE position to manage HR functions including job descriptions, position inventory and compensation
Human Resources - Risk Management	Position - Safety Coordinator		\$ 52,740			1 FTE position dedicated to preventative risk and safety training (Countywide)
Human Resources - Risk Management	Position - Claims Analyst		\$ 60,115			1 FTE position dedicate to managing risk and workers compensation claims to enhance risk management (Countywide)
Planning, Building, & Development	Position Field/Inspections Plan Reviewer		\$ 89,517			1 FTE Inspection/Plan Reviewer to provide additional capacity to perform the work in unincorporated areas and within municipalities
Sheriff's Office	Mobile/Starcomm Radios		\$ 1,595,145			180 Mobile/Starcomm Radios (Purchase Cost)
State's Attorney's Office	Contract Data Analyst		\$ 53,500			Data analyst contractual services to provide data (formerly funded by a grant)
State's Attorney's Office	SAO Summer Law Intern Compensation		\$ 59,584			Provide paid law school student internships
State's Attorney's Office	Position - Social Worker	Enhance justice programs	\$ 91,187			1 FTE Social Worker
Lake County State's Attorney's Office/Lake County Children's Advocacy Center	Position Reclassification Forensic Interviewer Position	Enhance justice programs	\$ 79,744			Increase in pay for current 1 PT position
State's Attorney's Office	Position - Investigator - Drug Overdose Investigation Coordinator	Enhance justice programs	\$ 111,459			1 FTE Investigator to assist law enforcement in the investigation of drug overdose deaths
State's Attorney's Office	Position - Grant Writer/Financial Assistant	Enhance justice programs	\$ 113,427			1 FTE Grant Writer to research new programs and initiatives
State's Attorney's Office	Capital - New Floor Space Request		\$ 3,150,000			Proposed space modification
<b>TOTAL REQUESTS NOT RECOMMENDED FOR FUNDING</b>			<b>\$ 6,630,048</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL OF ALL REQUESTS</b>			<b>\$ 8,996,448</b>	<b>\$ 639,925</b>	<b>\$ 1,335,076</b>	



# 2025 ANNUAL BUDGET

*Excellence, Innovation and Sustainability*

## Appendix

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# APPENDICES

## APPENDICES - LISTING

Appendix I – Property Tax Charts

Appendix II - Glossary of Terms

Appendix III - List of Acronyms

Appendix IV - Lake County Financial Policies

Appendix V - Lake County Veterans Commission – FY2025 Budget

Appendix VI - Lake County Strategic Plan

# Property Tax Charts

**LAKE COUNTY**  
**Property Tax Levy History**

Assumes New Property Growth and Half (1.7%) of Allowable CPI Growth, as allowed under PTELL

Fiscal Year	FY2021		FY2022		FY2023		FY2024		Estimated FY2025	
Tax Year	2020		2021		2022		2023		Estimated 2024	
EAV Growth	-0.21%		1.23%		4.61%		5.92%		2.14%	
New Property	\$126,085,988		\$155,210,963		\$176,117,481		\$169,455,857		\$150,000,000	
Equalized Assessed Value	\$27,189,381,520		\$27,523,380,843		\$28,793,125,678		\$30,497,825,307		\$31,150,000,000	
	EXTENSION	RATE	EXTENSION	RATE	EXTENSION	RATE	LEVY	RATE	LEVY	RATE
<b>Corporate</b>	\$ 81,445,792	0.299550	\$ 73,679,815	0.267699	\$ 74,379,842	0.273562	\$ 72,963,133	0.268352	\$ 86,565,508	0.318380
<b>FICA</b>	\$ 10,000,255	0.036780	\$ 11,000,270	0.039967	\$ 12,000,111	0.044135	\$ 15,500,000	0.057008	\$ 16,000,000	0.058847
<b>IMRF</b>	\$ 18,500,199	0.068042	\$ 17,500,191	0.063583	\$ 14,000,082	0.051491	\$ 13,000,000	0.047813	\$ 12,000,000	0.044135
<b>Liability Insurance</b>	\$ 200,114	0.000736	\$ 4,000,248	0.014534	\$ 10,000,140	0.036780	\$ 14,500,000	0.053330	\$ 10,000,000	0.036779
<b>Veteran's Assistance</b>	\$ 500,013	0.001839	\$ 700,195	0.002544	\$ 5,103,006	0.018768	\$ 5,493,184	0.020203	\$ 6,025,939	0.022163
<b>Health Department</b>	\$ 14,200,198	0.052227	\$ 16,200,262	0.058860	\$ 16,000,052	0.058847	\$ 21,000,000	0.077236	\$ 22,000,000	0.080914
<b>Stormwater Management</b>	\$ 4,100,159	0.015080	\$ 5,900,187	0.021437	\$ 1,500,122	0.005517	\$ 6,000,000	0.022067	\$ 4,000,000	0.014712
<b>Div. of Transportation</b>	\$ 18,000,186	0.066203	\$ 18,000,016	0.065399	\$ 15,500,203	0.057008	\$ 12,000,000	0.044135	\$ 10,000,000	0.036779
<b>Hulse Detention Center</b>	\$ 2,900,019	0.010666	\$ 4,000,248	0.014534	\$ 7,600,233	0.027953	\$ 5,000,000	0.018390	\$ 2,500,000	0.009195
<b>T.B. Clinic</b>	\$ 520,133	0.001913	\$ 350,097	0.001272	\$ 350,124	0.001288	\$ 350,000	0.001287	\$ 615,000	0.002262
<b>Operating Taxes</b>	\$ 150,367,068	0.553036	\$ 151,331,530	0.549829	\$ 156,433,916	0.543303	\$ 165,806,317	0.543666	\$ 169,706,447	0.544804
<b>Bridge Tax</b>	\$ 3,952,520	0.014537	\$ 3,903,091	0.014181	\$ 3,903,196	0.014356	\$ 3,903,059	0.014355	\$ 3,903,059	0.014355
<b>Matching Tax</b>	\$ 8,280,254	0.030454	\$ 8,259,767	0.030010	\$ 8,259,884	0.030379	\$ 8,259,730	0.030379	\$ 8,259,730	0.030379
<b>Capital Taxes</b>	\$ 12,232,775	0.044991	\$ 12,162,857	0.044191	\$ 12,163,080	0.042243	\$ 12,162,789	0.039881	\$ 12,162,789	0.039046
<b>TOTAL</b>	<b>\$162,599,843</b>	<b>0.598027</b>	<b>\$163,494,387</b>	<b>0.594020</b>	<b>\$168,596,996</b>	<b>0.585546</b>	<b>\$177,969,106</b>	<b>0.583547</b>	<b>\$181,869,236</b>	<b>0.583850</b>

**LAKE COUNTY  
Property Tax Levy History**

**Alternate Balance Budget: Assumes New Property Growth and Full (3.4%) Allowable CPI Growth, as allowed under PTELL**

Fiscal Year	FY2021	FY2022	FY2023	FY2024	Estimated FY2025					
Tax Year	2020	2021	2022	2023	Estimated 2024					
EAV Growth	-0.21%	1.23%	4.61%	5.92%	2.14%					
New Property	\$126,085,988	\$155,210,963	\$176,117,481	\$169,455,857	\$150,000,000					
Equalized Assessed Value	\$27,189,381,520	\$27,523,380,843	\$28,793,125,678	\$30,497,825,307	\$31,150,000,000					
	EXTENSION	RATE	EXTENSION	RATE	EXTENSION	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 81,445,792	0.299550	\$ 73,679,815	0.267699	\$ 74,379,842	0.273562	\$ 72,963,133	0.268352	\$ 89,603,662	0.329554
FICA	\$ 10,000,255	0.036780	\$ 11,000,270	0.039967	\$ 12,000,111	0.044135	\$ 15,500,000	0.057008	\$ 16,000,000	0.058847
IMRF	\$ 18,500,199	0.068042	\$ 17,500,191	0.063583	\$ 14,000,082	0.051491	\$ 13,000,000	0.047813	\$ 12,000,000	0.044135
Liability Insurance	\$ 200,114	0.000736	\$ 4,000,248	0.014534	\$ 10,000,140	0.036780	\$ 14,500,000	0.053330	\$ 10,000,000	0.036779
Veteran's Assistance	\$ 500,013	0.001839	\$ 700,195	0.002544	\$ 5,103,006	0.018768	\$ 5,493,184	0.020203	\$ 6,025,939	0.022163
Health Department	\$ 14,200,198	0.052227	\$ 16,200,262	0.058860	\$ 16,000,052	0.058847	\$ 21,000,000	0.077236	\$ 22,000,000	0.080914
Stormwater Management	\$ 4,100,159	0.015080	\$ 5,900,187	0.021437	\$ 1,500,122	0.005517	\$ 6,000,000	0.022067	\$ 4,000,000	0.014712
Div. of Transportation	\$ 18,000,186	0.066203	\$ 18,000,016	0.065399	\$ 15,500,203	0.057008	\$ 12,000,000	0.044135	\$ 10,000,000	0.036779
Hulse Detention Center	\$ 2,900,019	0.010666	\$ 4,000,248	0.014534	\$ 7,600,233	0.027953	\$ 5,000,000	0.018390	\$ 2,500,000	0.009195
T.B. Clinic	\$ 520,133	0.001913	\$ 350,097	0.001272	\$ 350,124	0.001288	\$ 350,000	0.001287	\$ 615,000	0.002262
Operating Taxes	\$ 150,367,068	0.553036	\$ 151,331,530	0.549829	\$ 156,433,916	0.543303	\$ 165,806,317	0.543666	\$ 172,744,601	0.554557
Bridge Tax	\$ 3,952,520	0.014537	\$ 3,903,091	0.014181	\$ 3,903,196	0.014356	\$ 3,903,059	0.014355	\$ 3,903,059	0.014355
Matching Tax	\$ 8,280,254	0.030454	\$ 8,259,767	0.030010	\$ 8,259,884	0.030379	\$ 8,259,730	0.030379	\$ 8,259,730	0.030379
Capital Taxes	\$ 12,232,775	0.044991	\$ 12,162,857	0.044191	\$ 12,163,080	0.042243	\$ 12,162,789	0.039881	\$ 12,162,789	0.039046
<b>TOTAL</b>	<b>\$162,599,843</b>	<b>0.598027</b>	<b>\$163,494,387</b>	<b>0.594020</b>	<b>\$168,596,996</b>	<b>0.585546</b>	<b>\$177,969,106</b>	<b>0.583547</b>	<b>\$184,907,390</b>	<b>0.593603</b>

# Glossary of Terms

<b>AAA bond rating:</b>	Highest credit rating available to governments designated by Standard & Poor (S&P).
<b>Adopted Budget:</b>	Budget approved by the County Board via resolution; synonymous with approved budget.
<b>Affordable Housing Program (AHP):</b>	A 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>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>ARPA:</b>	The American Rescue Plan Act of 2021. Designed to provide financial relief in the wake of the COVID-19 pandemic.
<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 financial transactions accounting system to determine whether the internal accounting controls are both available and being used.
<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 Outlay:</b>	The amount budgeted and appropriated for the 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>CARES:</b>	The Coronavirus Aid, Relief, and Economic Security Act of 2020. Providing economic damage assistance for American families, businesses, and more in the wake of the COVID-19 pandemic.
<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>Continuum of Care Homeless Assistance Grant:</b>	Grant provided with the goal of ending homelessness.
<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 Funds:</b>	Restricted reserve of funds used to pay the principal and interest on the county's debt obligations.
<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 as both 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 for 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 that 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 to bring assessment levels, on average, to the same percentage of market value.
<b>ERA:</b>	Emergency Rental Assistance Program. Program designed to assist households unable to pay rent and utilities as a result of the COVID-19 pandemic.
<b>ExistingProperty:</b>	Property/building that has already been erected or built.
<b>ExpandedProgram:</b>	Additional resources added to a program already in existence.
<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 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. Responsible for policy issues of the Board of Review, Chief County Assessment Office, County Clerk, and Treasurer departments. The Committee drafts and recommends legislative positions to be taken by the County Board and coordinates with local, state, and federal governing bodies.
<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, and Workforce Development departments. Committee members are responsible for budget and ordinance review for the Health Department and Tuberculosis Clinic and 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 Retirement Fund (IMRF) Fund:</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>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>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. For this purpose, the County considers revenues to be available if they are collected within 90 days of the end of the current fiscal period (except for certain Health Department reimbursable grants, for which available is defined as 270 days). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.
<b>Northern Illinois Planning Commission:</b>	A commission to solve transportation, pollution, land use, water supply, and flood problems in Northern Illinois.
<b>Planning, Building, Zoning, and Environment (PBZ&amp;E) 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 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. However, where the Governmental Accounting Standards Board (GASB) has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.
<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 several local and regional agencies and taxing bodies.
<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>Rules Committee:</b>	Reviews the Rules of Order and Operational Procedures which guide how the County Board operates and recommends changes when necessary.
<b>Standard &amp; Poor (S&amp;P):</b>	A popular and often-cited American credit rating agency.
<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 managementsystem.
<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.

**Veteran's Assistance Fund:**

A fund established to account for the cost of providing assistance to indigent war veterans and their families.

**Y-T-DObligations:**

The total amount of expenses plus encumbrances as of the date of the report.

APPENDIX III

# List of Acronyms

ACFR:	Annual Comprehensive Financial Report	HUD:	Housing and Urban Development
ADT:	Average Daily Traffic	IDOT:	Illinois Department of Transportation
AHP:	Affordable Housing Program	IDPH:	Illinois Department of Public Health
ARPA:	American Rescue Plan Act	IEPD:	Information Exchange Package Documentation
BOCA:	Building Officials & Code Administrators	IMRF:	Illinois Municipal Retirement Fund
BOSS:	Back Office Solution System	IT:	Information Technology
CAO:	County Administrator Office	JCAHO:	Joint Commission on the Accreditation of Healthcare Organizations
CARS:	Capacity Analysis Record System	L&J:	Law & Judicial Committee
CB:	County Board	LC AHP:	Lake County Affordable Housing Program
CCAO:	Chief County Assessment Office	LC:	Lake County
CCIP:	Corporate Capital Improvement Plan	LCDOT:	Lake County Department of Transportation
CDBG:	Community Development Block Grant	LCHD/CHC:	Lake County Health Department/Community Health Center
CFDA:	Catalog of Federal Domestic Assistance	LCHD:	Lake County Health Department
CFS:	Central Financial Services	LCTV:	Lake County Television
CHC:	Community Health Center	LIT:	Line Item Transfer
CIP:	Capital Improvement Plan/Project	MHz:	Megahertz
COBRA:	Consolidated Omnibus Budget Reconciliation Act	NEFPA:	North East Facilities Planning Area
CPC:	Corridor Planning Council	NOFA:	Notice of Funding Availability
CPI:	Consumer Price Index	NPDES:	National Pollutant Discharge Elimination System
CRIMS:	Case Records Information Management System	NSP:	Neighborhood Stabilization Program
CV:	Civil	NVRA:	National Voter Registration Act
CYEFR:	Consolidated Year End Financial Report	PBX:	Private Branch Exchange (Private Telephone Network)
DEI:	Diversity Equity Inclusion	PBZ:	Planning, Building & Zoning Committee
DH:	Department Head	PIN:	Parcel Identification Number
EAV:	Equalized Assessed Value	PTELL:	Property Tax Extension Limitation Law
ESG:	Emergency Shelter Grant	PW:	Public Works
ETSB:	Emergency Telephone System Board	PWT:	Public Works & Transportation Committee
F&A:	Financial & Administrative Committee	ROI:	Return On Investment
FACE-IT:	Family And Community Engaged In Treatment program	RTA:	Regional Transportation Authority
FAS:	Finance & Administrative Services Department	SEFA:	Schedule of Expenditures of Federal Awards
FCC:	Federal Communications Commission	SHP:	Supportive Housing Program (National)
FCI:	Facilities Condition Index	SIRF:	Stormwater Infrastructure Repair Fund
FCS:	Facilities & Construction	SMC:	Stormwater Management Commission
FICA:	Federal Insurance Contributions Act	SSA:	Special Service Area
FOIA:	Freedom of Information Act	SSA:	Special Service Area
FQHC:	Federally Qualified Health Center	SWALCO:	Solid Waste Agency of Lake County
FTE:	Full Time Equivalent	TB:	Tuberculosis
FY:	Fiscal Year	TIF:	Tax Increment Financing
GAAP:	Generally Accepted Accounting Principles	TMC:	Transportation Management Center
GASB:	Governmental Accounting Standards Board	TR:	Traffic
GATA:	Grant Accountability and Transparency Act	UDO:	Unified Development Ordinance
GFOA:	Government Finance Officers Association	USPS:	United States Postal Service
GIS:	Geographic Information System	VAC:	Veteran's Assistance Commission
GO:	General Obligation bond debt	VOCA:	Victims of Crime Act
GOE:	General Operating Expense	WIC:	Women, Infant and Children program
GVP:	Gun Violence Prevention Initiative	YTD:	Year To Date
HCS:	Health & Community Services Committee		
HD:	Health Department		
HLD:	Health, Life and Dental		
HMIS:	Homeless Management Information System		

# Financial Policies

- 3.1 - Financial Policy
- 3.2 - Fund Balance Reserve Policy
- 3.3 - Revenue Policy
- 3.3.1 - Video Gaming Revenue Policy 09.12.2023
- 3.4 - Debt Policy
- 3.5 - Budget Development Policy
- 3.5 - FY25 Budget Planning Guidance
- 3.6 - Budget Execution Policy
- 3.7 - Accounting, Auditing and Financial Reporting Policy

 <p><b>Lake County Policy</b></p>	<b><i>3.1 Finance Policy</i></b>
	<p><b>Approved by the County Board on: May 10, 2022</b></p>

**1. Purpose and Intent**

1.1 The purpose and Intent of the Finance Policy is to:

- Establish the framework, guidance, requirements, and management structure that ensures the health and stability of Lake County’s finances through a family of comprehensive financial policies.
- Establish operating principles which minimize the cost of government, reduce financial risk, and provide guidance for maintaining financial resources for present and future use.

**2. Background**

- 2.1 Lake County’s budget and financial policies were previously maintained in a number of unrelated documents to include the annual Budget and Financial Policies document; the County Board Rules; and the Annual Comprehensive Financial Statements.
- 2.2 The new reorganization of financial policies presents information by topical area for consistency, continuity, incorporation of best business practices, and to facilitate an effective and efficient review and updated process.

**3. Scope**

3.1 This policy and all related / supporting financial policies apply to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board with limited exceptions as provided in Section 5.3 below.

**4. Authority**

- 4.1 The County Administrator, through the Chief Financial Officer, is directed to implement and has the authority to enforce the requirements defined in the County’s financial policies.
- 4.2 The County Administrator and the Chief Financial Officer shall issue additional direction and guidance within established policy, ordinance, and statute limitations for the efficient and effective implementation of the County’s financial policies and management of the County’s finances.
- 4.3 The Finance and Administrative Committee has oversight of all financial policies and will be the final arbiter of any conflicts with the implementation of this or any related finance policy.
- 4.4 New financial policies and changes or amendments to financial policies shall be forwarded to the Lake County Board for final approval.

**5. Policy**

- 5.1 Financial policies shall be consistent with and support the County Board’s strategic goals and will be supportive of Lake County’s mission and vision.
- 5.2 Financial policies shall be clear and concise and comply with all relevant federal, state or local laws, regulations or restrictions.
- 5.3 If state or federal statute asserts that an independent entity of Lake County (elected official, independent commission, 19th Circuit Court, Health Department, etc. and/or their staff) has its own legal authority, may set its own policy, or is not required to follow some or all of the County’s financial policies and supporting directives, the senior official of the independent entity shall notify the County Administrator in writing clearly stating the rational and/or applicable references as well as providing any policy that will be used to maintain financial oversight and compliance.
  - 5.3.1 The County Administrator shall inform the Finance and Administrative Committee of this correspondence and any alternative policies.
  - 5.3.2 Without formal notification and/or a policy, County Administration shall apply the County’s finance policies to minimize risk to the County.
- 5.4 Financial policies and the supporting County Administrator’s Directives have primacy over any previously approved Board or Committee resolutions, rules, or guidance.
- 5.5 Policy Review and Update. The County Administrator through the Chief Financial Officer shall:
  - 5.5.1 Monitor and update all finance policies, directives, and procedures. Additional policies will be added as needed.
  - 5.5.2 Ensure this policy remains consistent with all County, State, and Federal ordinances, statutes and laws.
  - 5.5.3 Ensure each financial policy is reviewed by County Administration and forwarded to the Finance and Administration Committee for review and discussion.
  - 5.5.4 Ensure new financial policies and changes or amendments to policies shall be forwarded to the Lake County Board for final approval.

**6. Severability**

- 6.1 If any section or provision of this policy should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

- 7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	May 10 2022	22-0675	--

 <p style="text-align: center;"><b>Lake County Policy</b></p>	<b>3.2 Fund Balance Reserve Policy</b>
	Approved by the County Board on: May 10, 2022

**1. Purpose and Intent**

1.1 The purpose and intent of this policy is to guide the County in the maintenance and use of resources for financial stabilization. The policy will also codify the methodology and proper size of fund balance, including the amount of unreserved fund balance; how fund balance is reserved and used; and methods of using unreserved fund balance resources.

**2. Background**

2.1 Lake County strives to maintain financial stability with a comprehensive financial plan that balances services with revenues and expenses. Keys to reaching this objective are policies that preserve the County’s strong financial position by setting reserve requirements.

2.2 Fund balance reserves are critical for planning for contingencies; maintaining a bond rating agency creditworthiness; accumulating funds for capital projects and other one-time expenses; and ensuring cash availability when revenue is unavailable.

2.3 Best practices show that factors to be considered in determining fund balance reserves include: predictability and/or volatility of expenses; availability of resources in other funds; liquidity; and designations, or reservations for a specific purpose.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless meeting criteria that waves this requirement as defined in policy 3.1 Finance Policy.

3.2 This policy applies to all operating property tax levy funds which are approved by the Lake County Board unless meeting criteria that waves this requirement as defined in policy 3.1 Finance Policy.

**4. Authority**

4.1 The Authority as stated in 3.1 Finance Policy, Section 4 applies.

**5. Policy**

5.1 The County shall 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.

5.2 The use of reserves should support the continuation and sustainment of County essential services without a significant employee layoff or reduction in force (RIF) for essential staff.

5.3 These policies should be used to insulate the tax levy operating funds from one or more of the following:

- Temporary cash flow shortages
- Emergencies as declared by the County Board Chair and later ratified by the County Board
- Unanticipated economic downturns based on an adverse change in economic indicator as outlined below
- Pandemics
- Adverse action from Federal or State actions and/or grantors
- One-time, unexpected expenses necessary to continue County services.

5.4 The Lake County fund balance reserve shall meet the following requirements:

- Designated reserves will be maintained in the amount equal to the carryovers approved annually by the County Board for unfinished, encumbered projects budgeted in the previous fiscal year.
- Additional designated reserves will be maintained for Risk Management & Liability Insurance Fund liabilities in an amount based on a professionally performed actuarial analysis.
- An undesignated reserve shall not fall below 29% of the current fiscal year appropriation, with the exception of the FICA, IMRF and Risk Management & Liability Insurance Funds.
- The FICA, IMRF, and Risk Management & Liability Insurance Funds must maintain a minimum undesignated reserve of 12%.

5.5 The undesignated reserves shall be used only with the approval of the County Board under one or more of the following circumstances:

- Economic downturn as defined in the Economic Downturn Indicators in section 5.11
- To fund emergency unanticipated expenditure requirements or to offset unanticipated revenue downturns occurring within a fiscal year
- To fund response and recovery from a pandemic
- To fund liability claims in excess of the risk reserves.

5.6 Undesignated reserves below the minimum threshold of 29% shall only be used:

- After the budgeted contingency has been exhausted, and
- After a plan for replenishment has been outlined to address the situation that necessitated the use of the reserves.

5.7 The plan for replenishment reserves shall restore minimum fund balance in the fiscal year following the use of reserves if feasible but absolutely no later than within three fiscal years of use.

5.8 The General Fund balance will be used to assist other tax levy funds to meet this policy.

5.9 The County Board shall designate excess undesignated reserves, above the 29% minimum threshold, for the purpose of funding future capital and technology projects or other one-time expenditures.

5.10 As an Internal Service Fund, the H-L-D Fund will maintain a fund balance adequate to provide the insurance needs of all County employees without interruption.

5.10.1 The intent of maintaining a fund balance shall be to offset the cost of unanticipated high claims as needed, help offset the costs of additional wellness program incentives, and to fund a reserve for future benefits.

5.10.2 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.

#### 5.11 Economic Downturn Indicators

The use of fund balance reserves is allowed when one or both of the following scenarios occur:

5.11.1 Four consecutive months of decline in total General Fund Major Revenue as compared with the current year budget and prior year actuals. Major revenues include:

- Sales tax revenue
- Other State shared revenues (e.g., use tax, income tax and personal property replacement tax)
- Permit and license fees

5.11.2 Lake County unemployment exceeds 6.5% for a three-month period according to the Illinois Department of Employment Security.

5.12 Policy review and update shall be in accordance with policy 3.1 *Finance Policy*.

### 6. Severability

6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

### 7. Non-Discrimination

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--

 <p><b>Lake County Policy</b></p>	<b>3.3 Revenue Policy</b>
	Approved by the County Board on: May 10, 2022

**1. Purpose and Intent**

1.1 The purpose and intent of this policy is to provide County Staff with guidelines for revenues that provide for the consistent provision of public services and ensure financial stability regardless of economic fluctuations, while taking into account the equity and impact of each revenue stream.

**2. Background**

2.1 Lake County’s four major revenue categories are property taxes, sales and other taxes, intergovernmental revenue (or payments from other governments), and charges for service.

2.2 Other types of revenue that make up a much smaller portion of the overall budget include license and permits, fines, rental income, interest earnings, sale of assets, and other miscellaneous revenue.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless certain criteria apply that supersede this requirement as defined in *3.1 Finance Policy, Section 5.3*.

3.2 This policy applies to the following revenue concepts: diversification and stabilization; revenue estimates; taxes; and user fees as approved by the Lake County Board unless certain criteria are met that supersede this requirement as defined in *3.1 Finance Policy, Section 5.3*.

**4. Authority**

4.1 The Authority as stated in *3.1 Finance Policy, Section 4* applies.

**5. Policy**

**5.1 Diversification and Stabilization**

5.1.1 The County shall maintain diversified and stable revenues to shelter it from short-run fluctuations in any one revenue source.

5.1.2 In order to preclude the County from becoming overly reliant on a particular revenue stream, the County shall maintain the practice of a diverse mix of property tax and special revenue appropriations.

5.1.3 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, agency, or office can appropriate any specific source of revenue even though that revenue may be generated by a service it provides.

5.1.4 Lake County shall not use one-time revenue to fund ongoing expenses. One-time revenues will be limited to the purpose for which they were intended (e.g., grant purpose) or for a capital expenditure.

5.1.5 Grants: County staff shall seek out, apply for, and effectively administer federal, state, and other grants that address the County's priorities and policy objectives and provide a positive benefit to the County.

5.1.5.1 If program funding from any non-County sources (e.g., state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated.

- Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars, where loss of funding may result in a verifiable increase elsewhere in the County budget, or when a service is considered critical as recommended by the County Administrator and approved by the Board.
- When a request to fund a program or service grant that has been cut is brought forward, a similar cost reduction or revenue increase must be identified. Approval of such a request will require a 2/3 vote (of the members present) of the Financial & Administrative Committee (F&A).

5.1.5.2 During the course of any fiscal year, any department/agency/office intending to pursue a new grant (i.e., one that was not awarded in the previous fiscal year) shall acquire approval from the standing committee and F&A (or the County Board if so required by the agency) to apply for such grant prior to application if the grant requires a direct County match.

- Renewal of grants awarded during the previous fiscal year or those that are for less than \$10,000 and do not require a County match do not need prior approval.
- If the deadline to apply for any grant does not allow sufficient time for prior approval, the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify the Finance Department of grant applications that require an indirect, or in-kind, match.

## 5.2 Revenue Estimates

5.2.1 The County will estimate its annual revenues through an objective, analytical process that is specific to each unique revenue stream.

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

### 5.3 Taxes

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

### 5.4 User Fees

5.4.1 The County shall continually investigate other revenue sources (e.g., charges for services, user fees, use taxes) that could be used to relieve the property tax burden.

5.4.2 All user charges and fees under the jurisdiction of the County Board will be reviewed by staff on an ongoing basis with all fees reviewed within a five-year cycle, and where appropriate, adjusted to a level related to the cost of providing the services, subject to State statutes.

5.4.3 The County will maintain aggressive collection activities to receive outstanding monies owed to the County.

5.4.4 The County will recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge to offset the cost of providing the service.

5.4.5 Revenues coming into special revenue funds, typically in the form of fees, are used to support the programs and services related to those fees.

5.4.5.1 In the event of a request to begin or expand a program or service legally eligible to be funded, in whole or part, by special revenue funds, the special revenue funds directly tied to that program or service shall be considered as the funding source prior to seeking general fund revenue.

5.4.5.2 Special revenue funds *should not* be used to offset or fund shortages in the General Fund. As special revenue funds can vary considerably from year to year based on economic and other conditions, consideration will be given to the balance of the special revenue funds, as well as the sustainability if the expense is on-going.

5.5 Policy review and update shall be in accordance with *3.1 Finance Policy*.

## 6. Severability

6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

## 7. Non-Discrimination

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry,

sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	May 10, 2022	22-0675	--

 <b>Lake County Policy</b>	<b><i>3.3.1 Video Gaming Revenue Policy</i></b>
	<b>Approved by the County Board on: September 12, 2023</b>

**1. Purpose and Intent**

1.1 The purpose and intent of this policy is to provide County staff with guidelines for allocating video gaming revenue to programs, projects, and/or services to address the community impact of problem gambling and to cover County costs associated with video gaming enforcement.

**2. Background**

2.1 The Video Gaming Act (230 ILCS 40) provides the Illinois Gaming Board with jurisdiction over and supervision of all gaming operations within the state. This Act establishes a 30-percent tax on gross terminal revenue, of which one-sixth is distributed to the governing body where the revenue was generated. On August 13, 2013, the Lake County Board adopted the Lake County Video Gaming Ordinance, thereby permitting lawful video gaming within unincorporated areas of Lake County. The County Board simultaneously restricted the use of the funds to the purposes outlined in this policy.

**3. Scope**

3.1 This policy applies to revenues received by the County from the Illinois Gaming Board from video gaming activities.

**4. Authority**

4.1 The Authority as stated in 3.1 Finance Policy, Section 4 applies.

**5. Policy**

5.1 Starting in FY24, the County will apply the first \$800,000 of annual video gaming revenue to the Video Gaming Fund. Any revenue over \$800,000 will be allocated to the General Fund.

5.2 The Video Gaming Fund will be awarded to social programs, projects, and/or services that benefit Lake County residents, with preference to requests seeking to alleviate the negative effects of problem gambling.

5.3 Community Development’s costs associated with administration of the Video Gaming Fund will be calculated and assessed through the County’s annual budget process.

5.4 The County will annually support 211 information and referral services with a \$125,000 award. The external award will be reduced by the amount of 211 software costs paid directly to the software vendor by Lake County.

5.5 The County will annually contract \$100,000 award for community awareness and education of problem gambling and a \$100,000 award for treatment of gambling disorders.

- 5.6 Community Development will administer and manage the rest of the annual funding from the Video Gaming Fund using their annual application round to assess community need, program effectiveness and agency capacity.
- 5.7 Grants will include performance measures, and these will be reported quarterly to Community Development by the agency receiving the award. Each program will be monitored and progress towards their performance measures evaluated. Program awards may be rescinded if organizations are not making reasonable progress towards their outcomes.
- 5.8 The manner in which funds are set aside will be incorporated into funding recommendations at the ARC, HCDC and HCS meetings noted above with a final determination made by the Finance and Administrative Committee to be approved by the Lake County Board.
- 5.9 In the event that approved funding is returned or unused by the program, the balance of funds will be assigned to a program with a similar purpose. Repurposed funds will be approved as described in 5.8.
- 5.10 At least every three years, this video gaming revenue policy and the overall program progress shall be reviewed with the Finance and Administrative Committee of the Lake County Board to determine the need for any revision.

**6. Severability**

- 6.1 If any section or provision of this policy should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

- 7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	September 13, 2016	16-0800	--
Amended	July 10, 2018	18-0760	Addition of a minimum eligible scoring threshold for funding awards, criteria for multi-year grants and clarification of the role of the Health and Community Services Committee and its delegates in the grant selection process.
Amended	November 10, 2020	20-1620	Revisions to the standardized process for the use of video gaming revenue to specifically provide a dedicated funding source for the operation of a countywide 211 system.
Reformatted Renumbered	n/a	n/a	02/15/2023 – to fit the Policy Framework
Amended	September 12, 2023	23-1232	Substantial amendment to focus on funding timing, limit and remove operating procedures.

 <b>Lake County Policy</b>	<b>3.4 Debt Policy</b>
	Approved by the County Board on: May 10, 2022

**1. Purpose and Intent**

1.1 The purpose of this Debt Policy is to provide guidelines affecting the amount, issuance, process, and type of governmental debt that is issued by Lake County.

**2. Background**

2.1 The debt policy establishes criteria for the issuance of debt obligations so that acceptable levels of indebtedness are maintained. In addition, it ensures consistency and continuity to govern the planning and execution of capital projects or other initiatives funded by debt.

2.2 The County’s Capital Improvement Plans (CIPs) are essential to planning of debt issuance and management providing a long-term plan that identifies and prioritizes potential capital investments, their costs and benefits, and potential funding sources for each improvement.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless meeting criteria that waves this requirement as defined in policy 3.1 Finance Policy.

3.2 This policy applies to the following revenue concepts: diversification and stabilization; revenue estimates; taxes; and user fees as approved by the Lake County Board unless meeting criteria that waves this requirement as defined in policy 3.1 Finance Policy.

**4. Authority**

4.1 Authorities are in accordance with policy 3.1 Finance Policy.

**5. Policy**

5.1 Lake County will ensure that all long-term financing complies with federal, state and local legal requirements.

5.2 The County will limit long-term borrowing to capital improvements that cannot be financed from current revenues and/or reserves.

5.3 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.

- 5.4 By statute, total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation. The actual outstanding debt ratio will be reported with the annual budget and the Annual Comprehensive Financial Report.
- 5.5 The County will not use debt for current operations.
- 5.6 The County will seek to issue its general or revenue bond obligations in a competitive sale unless it is determined by the County Administrator or Chief Financial Officer that such a sale method will not produce the best results for the County. If the bids received through a competitive bidding are deemed unsatisfactory or if no bids are received, the County will enter into negotiation for sale of the bonds.
- 5.7 The County will continue to maintain good communications with bond rating agencies about its financial condition. The County shall comply with all ongoing disclosure conditions and shall file such required documents in a timely manner.
- 5.8 The CFO will provide the County Administrator and the Board with a risk analysis and assessment prior to any bonding decision. A specific funding source will be identified for repayment in order to ensure that debt is affordable and sustainable.
- 5.9 Lake County encourages the use of refunding if a lower interest rate can be obtained; a change in the debt service schedule is required; or there is a need to restructure other compliance requirements.
- 5.10 Policy review and update shall be in accordance with policy *3.1 Finance Policy*.

**6. Severability**

- 6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

- 7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--

 <b>Lake County Policy</b>	<b><i>3.5 Budget Development Policy</i></b>
	<b>Approved by the County Board on: May 10, 2022</b>

**1. Purpose and Intent**

1.1 The purpose of this policy is to provide overarching, consistent, guidelines and structure that support a strategic, long-term approach to budget development and financial management of Lake County’s resources through a framework for stability and continuity, clear strategic intent, defined boundaries, and mitigation of risks.

**2. Background**

2.1 The Illinois Counties Code (55 ILCS 5/Div.6-1) requires Lake County to adopt an annual budget for the succeeding fiscal year. The contents of the annual budget document include the specifications in 55 ILCS 5/6-1002.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless certain criteria apply that supersede this requirement as defined in 3.1 *Finance Policy, Section 5.3*.

**4. Authority**

4.1 The Authority as stated in 3.1 *Finance Policy, Section 4* applies.

**5. Policy**

5.1 The Financial and Administrative Committee shall present Annual Budget Planning Guidance approved by Board Resolution. Such resolution shall be presented to the Board and considered no later than the June meeting each year.

5.2 As passed by the Board, such resolution shall provide specific direction to County Staff for the setting of the County’s annual budget for the succeeding fiscal year.

5.3 Said resolution shall be in compliance with the County Budget Law as set forth in the Illinois compiled statutes.

5.4 County Staff, the Finance and Administrative Committee, and the County Board shall take into consideration goals as set forth in the County’s Strategic Plan and all potential and known legal and/or economic constraints at the time of consideration by the County Board.

5.5 The County Board will officially accept an estimated tax levy for the new fiscal year no later than the September County Board meeting of the fiscal year immediately preceding the new fiscal year. The estimated levy is determined for preparation purposes only; the final levy is approved in November in conjunction with the annual budget.

5.6 The Financial and Administrative Committee shall recommend the annual budget, Levy Ordinance and Appropriation Ordinance for approval by the County Board.

5.7 No later than June 1<sup>st</sup> each year, the County Administrator shall provide the County Board and Department, Agency, and Elected Office Leadership with the annual budget development / planning calendar.

5.8 General Guidelines

5.8.1 The County will prepare an annual budget and 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.

5.8.2 The County continues to use the cash basis of accounting for budgetary purposes with the addition of encumbrances through carryovers while financial statements will be prepared using the modified accrual basis of accounting, as identified by generally accepted accounting principles (GAAP) in the United States.

5.8.3 The budget as recommended to the County Board shall be balanced. The budget will be considered balanced when planned operating expenditures in the Property Tax Operating Funds do not exceed expected revenue plus use of reserves approved by the County Board. The use of reserves to balance the budget will only be used after all other options are exhausted.

5.8.4 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.

5.8.5 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.

5.8.6 All costs will be included in the department's budget submittal. These include, where appropriate, retirement (IMRF, FICA), Health-Life- Dental insurance (H-L-D), unemployment, liability, worker's compensation, indirect costs, and any direct costs that can be identified.

5.8.7 The number of Full Time and Part Time Positions approved during the Annual Budget process shall be the maximum number of positions each department/office/agency may hire/have employed during the budget year. Any mid-year additions to Full Time or Part Time Positions require Financial & Administrative Committee approval unless the limited exceptions in 3.1 Finance Policy, Section 5.3 apply.

5.8.8 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 be within 0.2% and 1.0% of the total operating expenses in the Property Tax Operating Funds, with half being designated for salaries and benefits; 15% to commodities; and 35% to contractual services.

- 5.8.9 The budget shall provide for adequate maintenance of capital infrastructure, facilities and equipment. When possible, the scheduled replacement of equipment will also be provided for in accordance with a documented replacement schedule consistent with the underlying asset's useful life.
- 5.8.10 The budget shall provide for adequate funding of the County's retirement systems (Illinois Municipal Retirement Fund and Sheriff Law Enforcement Pension). The other post-employment benefits (OPEB) liability will be funded on a pay- as-you-go funding basis.
- 5.8.11 The County shall maintain a financial system with statutory budget control to ensure adherence to the budget. The budgetary level of control is based on five subtotals for each department: 1) personnel; 2) commodities; 3) contractals; 4) benefits; and 5) capital. Debt service is budgeted in a separate category in accordance with debt service schedules.
- 5.8.12 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.
- 5.8.13 Revenue received by the County from Video Gaming will be expended in accordance with the County's Video Gaming Revenue policy.
- 5.8.14 County departments/agencies/offices will include performance metrics on departmental core mission areas and activity and progress on County Board priorities. Measures will illustrate trends, targets and other criteria by which the County's efforts on a given program can be evaluated on a periodic basis. This evaluation is intended to inform organizational awareness and provide a basis for repeating successful activities and reallocating resources away from less successful efforts.
- 5.8.15 After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Revenues are not specifically matched to expenses, except in the case of grants or other cases where the matching is statutory. Unless otherwise provided by law, no Department/agency/office shall appropriate any specific source of revenue even though that revenue may be generated by any service it provides.
- 5.8.16 Departments/agencies/offices will be provided instructions for a target budget amount that will result in a budget that is balanced. This may be an amount less than last year's actual or approved budget.
- 5.8.17 The County Administrator may adjust specific line items, based on such things as budget limitations or historical averages (e.g., personnel vacancy factor), as necessary to balance the budget.
- 5.8.18 When workload levels have changed, or as appropriate based on financial challenges, the County Administrator may require the submittal of multiple budget scenarios including departmental reductions.
- 5.8.19 In an effort to continuously evaluate opportunities to provide services more efficiently and cost-effectively, all County departments/agencies/offices are expected to evaluate their operations (including the need to fill vacant positions) as a

part of the budget process and throughout the course of the fiscal year and make the necessary reductions to their budget.

- 5.8.20 An indirect cost allocation plan in compliance with Federal OMB Circular A-87 Cost Principles for State and Local Governments is prepared on an annual basis. This third party-prepared plan determines the cost of administrative overhead that should be charged to departments/agencies/offices based on their portion of the services provided. This cost will be included in the budgets of Public Works, special revenue funds, and grants that use the County-wide rate. Property tax operating funds will not be charged the indirect cost to avoid the administrative burden.
- 5.8.21 The budget preparation of all departments/agencies/offices will be synchronized as much as possible to align with the County budget preparation process.
- 5.8.22 As outlined in the Strategic Plan, Staff will consistently consider and present options to advance energy and environmental stewardship (e.g., vehicle fleet, solar, wind, energy retrofits, etc.).

## 5.9 Personnel Guidelines

- 5.9.1 The County shall maintain compensation packages that are sufficient to attract and retain quality employees.
- 5.9.2 Department/Agency/Office Heads shall review each vacant position in their department during budget development with regard to each position's importance to the department's mission and any alternative to refilling the vacant position. Funding should be requested for only essential positions.
- 5.9.3 If, upon conducting research on workload, performance data, comparable organizations, and statutory and/or legal requirements, it is determined that strategic headcount reduction is necessary, rightsizing of departments / agencies / offices may be authorized through the budget process. This will ensure that each department/agency/office has the right headcount and right skillset to accomplish the needs of the organization.
- 5.9.4 Rightsizing may entail workforce planning, upskilling and/or reskilling, natural attrition, reduction of underperformers, a hiring freeze, or reduction of non-essential staff.
- 5.9.5 Consolidation, centralized services, shared services, or other productivity-enhancing alternatives to County personnel must be reviewed and considered by departments/agencies/offices as a means of cost savings before filling a vacancy or requesting a new position. Human Resources, the Finance Department, and the County Administrator's Office will review the options considered.
- 5.9.6 Reclassification of individual positions that impact budget shall follow documented Human Resources policies and procedures and should be introduced for consideration during the budget preparation process.
- 5.9.7 Major reorganizations of departmental staffing should occur through the annual budget development process.
- 5.9.8 Any funded position that is vacant for twelve months will automatically be eliminated during budget preparation along with its associated funding, unless

approved by the Board during budget hearings upon presentation of justification.

5.9.9 The County Administrator's recommendation for an annual salary / wage increase for County employees shall consider: (1) Consumer Price Index, (2) historical actuals, and (3) comparables to peer entities.

5.9.10 The increase in the wage tables that establish non-union wages and salaries by grade shall be increased by the Consumer Price Index (CPI) or one half the budgeted pay increase, whichever is lower. A formal study will be conducted every five years to normalize the table, if necessary.

#### 5.10 Capital Improvement Guidelines

5.10.1 The County will develop a five-year prioritized plan for capital improvements and investments and update it annually. All departments/offices/agencies that have a separate capital planning process will present their current year budgeted capital plan in the context of the five-year plan.

5.10.2 The County will enact an annual capital budget in appropriate County funds based on the five-year capital improvement plan. Capital expenditures will be presented together as a comprehensive capital plan to facilitate transparency and long-term planning. The capital improvement plan budget will be adopted concurrently with the annual operating budget.

5.10.3 There will be an annual budgeted contribution to capital improvements from the operating expense budget in an amount equal to 1% - 5% of the Property Tax Operating Funds, excluding debt service.

5.10.4 Any additional operating costs associated with new capital improvements in the upcoming fiscal year will be projected and included in the appropriate operating budget.

5.10.5 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.

5.10.6 County staff 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.

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

5.10.8 Medicaid Match. Revenues received by the Lake County Health Department from the Illinois Department of Healthcare and Family Services for Federally Qualified Health Centers (FQHC), providing Medicaid Match Managed Care Organization (MCO) funding will be the primary source of funding for Health Department capital and facility projects. The Lake County Health Department staff will prepare capital improvement projects using the County's standard Capital Improvement Program (CIP) format. Throughout the year, as capital and facilities projects are developed, they will be added to the County-wide integrated CIP and Facilities Assessment lists while awaiting Medicaid Match MCO funds. When Medicaid Match MCO funds become available, the Lake County Board of Health will review and approve the capital/facility project(s). Surplus Medicaid Match MCO funds can support Lake

County Health Department FQHC one-time, non-recurring operational expenses. Projects approved by the Lake County Board of Health will be sent to the Health and Community Services Committee and Finance and Administrative Committee for the appropriation of funds. Due to the nature of the receipt of the Medicaid Match MCO revenues, requests for appropriation will occur through the Emergency Appropriations process or, for carry over MCO revenue, the annual CIP and budget process.

- 5.10.9 All facility related costs including but not limited to requests for operational and maintenance costs, as well as building improvements of any kind shall be subject to review, revision, or consolidation by the County Administrator's Office. Requests shall be consistent with the Capital Improvement Plan.

#### 5.11 Other Capital Expenses

- 5.11.1 Only items with a singular, unit cost of \$5,000 or more (including accessories) will be budgeted in the capital account category, in order to maintain consistency with the capitalization threshold. Smaller dollar purchases and replacements will be budgeted in the 6x Commodities account category and must be absorbed in the department/agency/office budget as the costs fluctuate from year to year.
- 5.11.2 Departments/agencies/offices are required to provide a multi-year replacement plan for large cost (greater than \$5,000) items/processes. Anything that is or will be budgeted in the capital (8x) account category must be included in this plan. The department/agency/office will update the plan annually to add subsequent years and update the replacements.
- 5.11.3 Requests for capital outlay should be limited to replacement items; upgrade or modernization of a current good, process, program or activity (with supporting documentation of comparison to in-kind replacement); or a sustainable alternative to a current good, process, program or activity (with supporting documentation of comparison to in-kind replacement). Request for new or expanded capital items must be submitted through a New or Expanded Program Request, if being accepted for the new fiscal year.
- 5.11.4 Capital expenditures funded with grant revenue will remain budgeted in department accounts and will be budgeted consistently with this policy.
- 5.11.5 All purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Chief Financial Officer.

#### 5.12 New or Expanded Programs

- 5.12.1 Budget Planning Departments/agencies/offices may only budget the same level of services and operations as has been previously approved. No new or expanded service or program can be included in the requested budget unless specifically allowed in the Annual Budget Planning Guidance approved by the Board.
- 5.12.2 A request will be considered a New Program if it is a new service/product offering not currently provided/owned by the department/agency/office. New program requests must have a definitive tie to the County Board's approved Strategic Plan.

- 5.12.3 A request will be considered an Expansion if it is intended to increase the level or reach of a program/service/tool currently provided/owned by the department/agency/office.
- 5.12.4 All requests will be included in the budget document, but only those that fulfill the required elements of the request package and that are recommended for funding in the Recommended Budget will be presented during the budget hearings for consideration.
- 5.12.5 The quantifiable or qualitative results or outcomes that will result from the new or expanded program must be included in the request package and will be reported upon to the County Board, both upon approval and after a reasonable timeframe to ensure the outcome was achieved.
- 5.12.6 Board Member requests will not be accepted. Board Members should make a request to the appropriate standing committee for consideration of a new initiative, as indicated in the County Board Rules of Order and Operational Procedures. These requests should be vetted through standing committees sufficiently before the department/agency/office budget submission deadline to allow staff time for inclusion during budget preparation and balancing.

5.13 Policy review and update shall be in accordance with policy 3.1 *Finance Policy*.

**6. Severability**

- 6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

- 7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	May 10, 2022	22-0675	--

 <b>Lake County Policy</b>	<b>3.5.FY25 Fiscal Year 2025 Budget Planning Policy</b>
	<b>Approved by the County Board on: May 14, 2024</b>

**1. Purpose and Intent**

- 1.1 The purpose of this policy is to provide specific planning guidance to County Staff for Fiscal Year 2025 Budget planning. A new policy is created each year to allow the County to respond to changing financial and operational conditions. This policy applies only to Fiscal Year 2025 and will sunset on November 30, 2025.
- 1.2 The intent of this policy is to support and build on the guidance in policy *3.5 Budget Development Policy*.

**2. Background**

- 2.1 Policy *3.5 Budget Development Policy* provides overarching, consistent guidelines and structure that support a strategic, long-term approach to financial management of Lake County’s resources. While it provides a framework for stability and continuity, clarifying strategic intent, defining boundaries, and accounting for risks, the direction provided herein is to address specific issues for the upcoming fiscal year.

**3. Scope**

- 3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless certain criteria apply that supersedes this requirement as defined in *3.1 Finance Policy*.

**4. Authority**

- 4.1 The Authority as stated in *3.1 Finance Policy, Section 4 applies*.

**5. Policy**

- 5.1 Working within the standing guidance in *3.5 Budget Development Policy*, the County Administrator and Chief Finance Officer shall provide a Recommended Fiscal Year 2025 Budget for Board consideration that includes the following requirements:
  - 5.1.1 A recommended budget that reflects the priorities identified in and is in alignment with the **Strategic Plan**, specifically employee recruitment and retention, sustainability options and capital improvements.
  - 5.1.2 A recommended budget that is balanced with a **tax levy** that includes growth from new property and one-half of the full allowable CPI growth (1.7%) to balance the recommended budget to that level of funding. In addition, include one additional flexible scenario tax levy scenario which includes include growth from new property and of the full allowable CPI growth (3.4%).

- 5.1.3 Fiscal Year 2025 compensation adjustments will be determined based on the County-Board approved recommendations from the 2024 Compensation Study.
- 5.1.4 All vacant positions will be reviewed and must be justified using a systematic process during budget development and preparation.
- 5.1.5 Personnel reorganizations of department staffing of a minimum of three or more positions must only occur during the annual budget process to enhance strategic alignment, resource allocation and accountability in decision-making. Reorganizations must be submitted simultaneously with the department’s budget submission. Reorganizations of staff will not be considered at any other time during Fiscal Year 2025.
- 5.1.6 A recommended budget that includes **New Program Requests** that are prioritized in alignment with Board-directed priorities from the Lake County Strategic Plan. These priorities include:
1. Enhance justice programs to reduce crime,
  2. Employment, housing opportunities and rehabilitative services to justice-impacted individuals,
  3. Affordable housing,
  4. Nature-based solutions, climate adaptive initiatives, open-space strategies, or environmental harm reduction strategies,
  5. Consolidation of enterprise services/reduction of duplicated services.
- All other New Program Requests will also be considered, but requests in the above categories will be highlighted. New Program Requests that are compensation-related are discouraged due to the Compensation Study being completed, as indicated in 5.1.3 above.
- 5.1.7 Departments must review their costing annually as part of the budget development process to ensure that revenues received cover the cost of providing services.
- 5.1.8 A recommended budget that reflects the Board’s commitment **to infrastructure modernization** by including an operating contribution to the capital improvements fund as close as possible to the maximum of the allowable range, to fund non-transportation capital improvements, including facilities, technology, stormwater improvements, etc.
- 5.1.9 At a minimum, the operating contribution to the Capital Improvements Fund must cover the full amount of the approved Facility Assessment budget in the Capital Improvements Fund.
- 5.1.10 To create a recommended budget that, limits budget growth, and fosters long-term fiscal sustainability, departments must submit departmental budgets that are within or below the budget **“targets”** established for each departmental budget across property tax funds.
- 5.1.11 A recommended budget that includes “normal” operations in each department’s

operating budget while consolidating contingency funding in the non-departmental General Operating Expense (GOE) budget.

5.2 This policy is in effect through December 1, 2025.

**6. Severability**

6.1 If any section or provision of this policy should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	May 14, 2024	24-0623	--

 <b>Lake County Policy</b>	<b>3.6 Budget Execution Policy</b>
	Approved by the County Board on: <b>May 10, 2022</b>

**1. Purpose and Intent**

1.1 The purpose and intent of this policy is to provide overarching, consistent, guidelines and structure that support a strategic, long-term approach to financial management and budget execution through a framework with stability and continuity, clarity of strategic intent, defined boundaries, and mitigation of risks.

**2. Background**

2.1 The Illinois Counties Code (55 ILCS 5/Div.6-1) requires Lake County to adopt an annual budget for the succeeding fiscal year. The contents of the annual budget document include the specifications in 55 ILCS 5/6-1002.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless certain criteria apply that supersede this requirement as defined in 3.1 Finance Policy, Section 5.3.

**4. Authority**

4.1 The Authority as stated in 3.1 Finance Policy, Section 4, applies.

**5. Policy**

5.1 County departments/agencies/offices shall maintain performance metrics on departmental core mission areas and activity and progress on County Board priorities. Measures will illustrate trends, targets and other criteria by which the County’s efforts on a given program can be evaluated on a periodic basis. This evaluation is intended to inform organizational awareness and provide a basis for repeating successful activities and reallocating resources away from less successful efforts.

5.2 In an effort to continuously evaluate opportunities to provide services more efficiently and cost-effectively, all County departments, agencies, and offices shall evaluate operations (including the need to fill vacant positions) throughout the course of the fiscal year and make the necessary changes to capture budget savings.

5.3 If workload levels change or new, significant financial challenges arise during the execution of the annual budget, the County Administrator may require the review of the current year budget and the submittal of options for current year budget reductions.

5.4 Only essential positions should be filled. Department/Agency/Office Heads will review each vacant position with regard to each position’s importance to the department’s mission and any alternative to refilling the vacant position.

- 5.5 Reclassifications of positions that are budget neutral or result in a budget savings (based on the specific position(s) affected, not including vacancy savings) may be considered during the budget year.
- 5.6 Major reorganizations or restructuring (including upward reclassification of positions) of departmental personnel should only be considered during the annual budget development process.
- 5.7 Budget Re-Classifications between Categories (Line Item Transfers)
  - 5.7.1 The Financial and Administrative Committee shall have the authority to approve intra-fund line item transfers in excess of \$100,000 across account class (i.e., personnel services, commodities, contractuels, capital outlay, debt service).
  - 5.7.2 Intra-fund transfers, across account class of \$100,000 and below, may be approved by the County Administrator, the Chief Financial Officer, or their designees.
  - 5.7.3 Effective each October 1st and thereafter, the County Administrator, the Chief Financial Officer or their designees shall be authorized to make intra-fund line item transfers, across account class, deemed necessary for the timely and orderly close-out of the fiscal year. All year-end transfers authorized by this provision shall be reported to the Financial and Administrative Committee.
- 5.8 Emergency Appropriations
  - 5.8.1 The approved budget may only be amended through an emergency appropriation at a County Board meeting resulting in a modified budget.
  - 5.8.2 All applications for emergency appropriations for funds not previously authorized shall be referred to the appropriate standing committee and to the Financial and Administrative Committee by the County Administrator.
  - 5.8.3 All emergency appropriations shall require a roll call vote of two-thirds of the County Board Members. (55 ILCS 5/6-1003).
  - 5.8.4 A specific emergency appropriation is a “carryover.”
    - 5.8.4.1 The unexpended portion of projects that were not completed in one fiscal year may be requested to be “carried over” to the next fiscal year.
    - 5.8.4.2 Carry-overs of appropriations previously authorized shall be referred to the Financial and Administrative Committee.
    - 5.8.4.3 Accounts that may be designated for carryover by the County Board, County Administrator, and/or Chief Financial Officer. Such accounts may include long term capital needs where money may be accumulated for multiple years until needed for projects as approved by the County Board. Another reason for emergency appropriation is new funding that is received after the budget is passed.
  - 5.8.5 Medicaid Match. Due to the nature of the receipt of the Medicaid Match MCO revenues, requests for appropriation will occur through the Emergency Appropriations process or, for carry over MCO revenue, the annual CIP and budget process.

5.9 Overspending. Departments/agencies/offices who require a line-item transfer from General Operating Expense contingency or a budget reclassification because of overspending in one fiscal year may be required to reduce their subsequent year budget by the amount paid from contingency funding through a reduction in the current year budget. For example, a department that required a \$9,000 transfer from contingency at the end of FY22 to cover personnel overspending may have their FY23 personnel budget reduced by \$9,000 to recapture the FY22 budget overage.

5.10 Policy review and update shall be in accordance with *3.1 Finance Policy*.

**6. Severability**

6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--

 <b>Lake County Policy</b>	<b><i>3.7 Accounting, Auditing and Financial Reporting Policy</i></b>
	Approved by the County Board on: May 10, 2022

**1. Purpose and Intent**

1.1 The purpose of this policy is to establish the standards of financial stewardship for accounting, auditing, and financial reporting and to ensure transparency for the public and other stakeholders.

**2. Background**

2.1 In accordance with 55 ILCS 5/6-31003, an audit must be performed annually. The audit report shall contain statements that set forth the financial position and the results of financial operations for financial statements for governmental activities, business-type activities, discretely presented component units, and each major fund and aggregated nonmajor funds for each fund, account, and office of the county government.

2.2 Financial statements should be prepared in accordance with generally accepted accounting principles and audited in conformity with generally accepted auditing standards.

**3. Scope**

3.1 This policy applies to all departments, agencies / commissions, and elected offices whose funding is approved by the Lake County Board, unless meeting criteria that waves this requirement as defined in policy 3.1 *Finance Policy*.

**4. Authority**

4.1 Authorities are in accordance with policy 3.1 *Finance Policy*.

**5. Policy**

5.1 The County shall follow generally accepted accounting principles (GAAP).

5.2 The accounting system shall maintain records on a basis consistent with accepted standards for local government accounting, in accordance with State statute.

5.3 The accounting information generated shall be compatible with the needs of budgeting and financial planning.

#### 5.4 Expense Reporting

5.4.1 Detailed documentation shall be provided for all expenses of the County or County controlled funds to be reviewed by the staff of the Finance Department prior to payment.

5.4.2 Required expense information shall include (at a minimum):

- A detailed description of the good or service that was provided in the form of an itemized invoice provided by the vendor (additional information can be added by the department), and
- The date the good was received or the service was provided, and
- An approval by the department or agency head or designee that the good or service provided was consistent with the specifications, purchase order, contract and/or any agreement that documented the expectations during the procurement.

5.5 Annual Audit. An independent public accounting firm will conduct an annual audit and the County will issue an annual comprehensive financial report.

5.6 Quarterly Report. Reports comparing budget to actual results will be reviewed by the Finance Department monthly and presented at least quarterly as an attachment to the agenda of the Finance and Administrative Committee.

#### 5.7 Capital

5.7.1 Capital assets are defined as governmental activities assets with a useful life greater than one year and an initial cost of more the \$50,000 for land; \$100,000 for buildings and improvements; \$25,000 for equipment; \$15,000 for vehicles; \$200,000 for intangibles and \$200,000 for roads and bridges.

5.7.2 Business-type activities capital assets are capitalized when they have an individual cost of more than \$5,000 for movable property; \$200,000 for infrastructure; and \$75,000 for all other enterprise fund capital assets.

5.7.3 The range of estimated useful lives by type of asset is as follows:

Building and improvements	10 – 40 years
Water facility	10 – 75 years
Sewer facility	10 – 75 years
Equipment	5 – 20 years
Vehicles	3 – 10 years
Road and bridges	20 years
Intangibles	5 – 10 years

5.8 Policy review and update shall be in accordance with policy 3.1 *Finance Policy*.

**6. Severability**

6.1 If any section or provision of this document should be held invalid by operation of law, none of the remainder shall be affected.

**7. Non-Discrimination**

7.1 Lake County prohibits the discriminatory application, implementation, or enforcement of any provision of this policy on the basis of race, color, sex, age, religion, disability, national origin, ancestry, sexual orientation, marital status, parental status, military discharge status, source of income, gender identity housing status, or any other protected category established by law, statute, or ordinance.

<b>Policy History</b>			
<b>Version</b>	<b>Date Adopted</b>	<b>Legistar Item #</b>	<b>Notes</b>
Original	May 10, 2022	22-0675	--

# Veterans Assistance Commission

The following pages contain the FY2025 for the Lake County Veterans Assistance Commission approved by the VAC. In 2022, the Illinois Military Veterans Assistance Act was amended to give county veterans assistance commissions sole control over the administration and distribution of funds to county veterans. As a result of this change, the Lake County Board no longer has the authority to amend the Lake County Veterans Assistance Commission's budget. Instead, the Lake County Board must accept what the Lake County Veterans Assistance Commission has approved and include that amount in the County's annual tax levy and appropriation. Therefore, the budget approved by the Lake County Veterans Assistance Commission is included in this document, as it is a part of the Lake County tax levy and appropriation for FY25.

## Veterans Assistance Commission

## DEPARTMENT PURPOSE

To promote the welfare of honorably discharged Veterans of military service and their families through maximizing all possible benefits through effective and dynamic advocacy and by serving as a central service office for all veterans residing in the County of Lake, in accordance with 330 ILCS 45, The Military Veterans Assistance Act.

## FINANCIAL SUMMARY

ACCOUNT	FY2022 ACTUALS	FY2023 ADOPTED BUDGET	FY2023 MODIFIED BUDGET	FY2024 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,082,821	5,493,184	5,493,184	6,025,939	532,755	10%
A49X-Transfers	103,716	148,417	148,417	225,883	77,466	52%
AHM-Miscellaneous	9,399	0	0	9,000	9,000	0%
<b>Total Revenue</b>	<b>5,195,936</b>	<b>5,641,601</b>	<b>5,641,601</b>	<b>6,260,822</b>	<b>619,221</b>	<b>11%</b>
AH5X-Personnel	821,921	1,130,367	1,275,969	1,631,799	501,432	44%
AH6X-Commodities	62,787	45,500	63,500	66,110	20,610	45%
AH74X-Benefits	150,548	368,307	528,675	495,320	127,013	34%
AH7X-Contractuals	331,825	427,010	595,210	422,710	(4,300)	-1%
AH8X-Capital Expenditures	3,151,453	3,522,000	3,029,831	3,410,000	(112,000)	-3%
<b>Total Expenses</b>	<b>4,518,534</b>	<b>5,493,184</b>	<b>5,493,184</b>	<b>6,025,939</b>	<b>532,755</b>	<b>10%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2023 BUDGET	FY2024 BUDGET	FY2025 BUDGET
Full Time	34	34	35
Part Time	-	-	-

FULL-TIME POSITION	FUNDED	UNFUNDED	TOTAL
Admin Assistant	5	-	5
Assistant Superintendent	1	-	1
Chief of Staff	-	1	1
Executive Assistant	1	-	1
Paralegal	1	3	4
Senior Veteran Service Officer	2	-	2
Superintendent	1	-	1
Veteran Service Officer	6	10	16
Veteran Service Officer-In-Charge	4	-	4
<b>TOTAL</b>	<b>21</b>	<b>14</b>	<b>35</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 PROJECTED	FY2025 TARGET
Clients Served	11,000	11,415	12,313	15,000	19,000

Emergency Housing (Cumulative Nights)	700 Nights	2,500 Nights	780 Nights	1,819 Nights	300 Nights
Direct Emergency Assistance Distributed	\$83,000	\$243,936	\$88,586	\$183,340	\$100,000
Claims Submitted (Compensation and Pension)	1,531	2,093	2,674	3,200	3,400
VA Appeals Submitted	420	523	742	600	650
Effective Rate for Claims and Appeals	87%	86%	92%	85%	92%
All Forms Submitted for Benefits Assistance	6,281	6,513	8,665	9,000	10,000
Total Federal VA Compensation into Lake County (Millions)	\$144	\$175	\$195	\$213	\$240
Veterans Receiving Compensation	9,979	9,979	10,800	13,000	15,500
Percentage of Veteran Population Assisted	24.0%	30.0%	24.0%	28.0%	30.0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024 and FY2025**

M37X-Veterans Assistance Commission F208-Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A41100	Property Taxes	509,362	696,475	5,082,297	5,493,184	5,493,184	4,950,343	6,025,939	6,025,939
A41110	Prior Year Property Taxes	-	-	524	-	-	483	-	-
A41120	TIF Districts Property Taxes	892	766	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>510,254</b>	<b>697,241</b>	<b>5,082,821</b>	<b>5,493,184</b>	<b>5,493,184</b>	<b>4,950,826</b>	<b>6,025,939</b>	<b>6,025,939</b>
A49920	Transfers From Other Funds	62,695	61,832	103,716	148,417	148,417	114,257	225,883	225,883
<b>A49X</b>	<b>Transfers</b>	<b>62,695</b>	<b>61,832</b>	<b>103,716</b>	<b>148,417</b>	<b>148,417</b>	<b>114,257</b>	<b>225,883</b>	<b>225,883</b>
A48010	Interest	1,120	27	9,399	-	-	987	9,000	9,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,120</b>	<b>27</b>	<b>9,399</b>	<b>-</b>	<b>-</b>	<b>987</b>	<b>9,000</b>	<b>9,000</b>
<b>Total Revenue</b>		<b>574,068</b>	<b>759,100</b>	<b>5,195,936</b>	<b>5,641,601</b>	<b>5,641,601</b>	<b>5,066,071</b>	<b>6,260,822</b>	<b>6,260,822</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M37X-Veterans Assistance Commission F208-Veterans Assistance Commission

Acct Code	Account Description	Department							County Admin Budget FY2025
		Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Request Budget FY2025	
A51110-Regular Salaries And Wages		337,334	366,777	762,840	1,092,867	1,238,469	939,156	1,594,299	1,594,299
A51120-Permanent PT Salaries/Wages		105	-	-	-	-	-	-	-
A51130-Payroll Accrual Year End		10,507	2,870	13,116	-	-	-26,493	-	-
A51140-Overtime Salaries And Wages		17,245	21,325	18,894	30,000	30,000	22,121	30,000	30,000
A51180-Special Pay		-	30	-	-	-	191	-	-
A51220-Vacation payout		719	-	-	-	-	-	-	-
A51230-Sick Payout		-	-	17,609	-	-	-	-	-
A51240-Opt Out Premium		7,341	7,055	9,461	7,500	7,500	12,634	7,500	7,500
<b>AH5X-Personnel</b>		<b>373,251</b>	<b>398,057</b>	<b>821,921</b>	<b>1,130,367</b>	<b>1,275,969</b>	<b>947,609</b>	<b>1,631,799</b>	<b>1,631,799</b>
A61010-Office Supplies		12,971	8,290	38,286	20,000	37,000	34,444	20,000	20,000
A61020-Computer Supplies		334	712	21,285	5,000	5,000	2,217	20,000	20,000
A61030-Books Manuals And Periodicals		1,294	1,322	-	1,000	1,000	4,100	2,000	2,000
A61040-Operational Supplies		939	-	-	15,000	16,000	1,944	15,000	15,000
A61050-Election Supplies		423	-	-	-	-	-	-	-
A61060-Clothing And Uniforms		290	-	890	1,000	1,000	1,130	3,110	3,110
A61080-Food and Provisions		741	1,862	1,943	1,500	1,500	233	-	-
A61085-Food and Provisions - Employee		46	-	-	-	-	-	4,000	4,000
A61090-Printing and Photographic Supplies		1,062	669	382	2,000	2,000	783	2,000	2,000
A61120-Outreach Supplies		2,245	-	-	-	-	-	-	-
A63020-Cleaning Supplies		41	79	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>20,386</b>	<b>12,934</b>	<b>62,787</b>	<b>45,500</b>	<b>63,500</b>	<b>44,851</b>	<b>66,110</b>	<b>66,110</b>
A74080-H/L/D Employee Benefits		46,433	39,650	47,497	219,890	336,692	46,174	269,437	269,437
A74100-Retirement Benefits/FICA		27,931	29,876	61,609	86,473	111,856	71,068	91,484	91,484
A74110-Retirement Benefits/IMRF		34,763	31,955	41,441	61,944	80,127	50,132	134,399	134,399
<b>AH74X-Benefits</b>		<b>109,128</b>	<b>101,482</b>	<b>150,548</b>	<b>368,307</b>	<b>528,675</b>	<b>167,374</b>	<b>495,320</b>	<b>495,320</b>
A71140-Legal Services		28,427	21,274	15,992	40,000	42,000	9,584	30,000	30,000
A71230-Software & Online Services		6,849	5,281	10,016	6,500	14,750	15,504	6,500	6,500
A71450-Mileage Reimbursement		3,353	4,375	4,755	2,000	2,000	1,110	8,300	8,300
A71500-Trips And Training		13,290	28,305	17,092	50,000	74,750	29,485	50,000	50,000
A71510-Trips		410	-	-	-	-	-	-	-
A71520-Training		504	100	-	-	-	-	-	-
A71650-Security Services		-	-	3,507	-	-	894	-	-
A71670-Contracted Custodial Service		3,900	4,800	11,800	20,000	28,250	15,600	22,000	22,000
A71810-Dues And Subscriptions		1,789	1,142	5,736	6,000	14,250	4,025	6,000	6,000
A71840-Publications & Legal Notices		-	-	-	750	750	-	750	750
A71850-Advertising		7,950	21,052	21,474	35,000	35,000	27,648	25,000	25,000
A71950-Cellular Phones		144	360	-	560	560	-	560	560
A71960-Data/Telecommunications		144	-	6,971	500	500	335	500	500
A71970-Courier Services		18	74	-	2,000	2,000	1,105	2,000	2,000
A72120-Fidelity And Surety Bonds		192	77	175	300	300	296	300	300
A72250-Bldg & Grounds Maintenance & Repairs		1,957	-	-	3,000	3,000	6,063	3,000	3,000
A72510-Building Rentals		39,000	40,400	79,600	156,000	222,000	169,000	156,000	156,000
A72520-Record Storage		-	-	-	1,200	1,200	-	-	-
A72530-Equipment Rental		2,237	2,304	3,665	2,000	2,000	4,700	7,000	7,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2021, FY2022, FY2023, FY2024, and FY2025**

M37X-Veterans Assistance Commission F208-Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2021	Recognized Amount FY2022	Recognized Amount FY2023	Adopted Budget FY2024	Modified Budget FY2024	Y-T-D Recognized FY2024	Department Request Budget FY2025	County Admin Budget FY2025
A72830-Printing Services_72830		451	3,276	5,816	1,200	1,200	6,274	4,800	4,800
A72940-All Other Fees		967	-	-	-	-	-	-	-
A73010-Assistance To Veterans		58,411	204,095	145,226	100,000	150,700	161,586	100,000	100,000
A73195-Indirect Cost Allocations		42,288	72,349	-	-	-	-	-	-
A79940-Miscell Contractual Services		1,063	2,348	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>213,345</b>	<b>411,612</b>	<b>331,825</b>	<b>427,010</b>	<b>595,210</b>	<b>453,209</b>	<b>422,710</b>	<b>422,710</b>
A81010-Land Purchased		-	-	2,875,300	-	-	82,341	-	-
A82010-Buildings And Structures		-	-	130,408	3,500,000	3,007,831	-	3,400,000	3,400,000
A84030-Computer Equipment		-	-	7,856	12,000	12,000	32,015	-	-
A84060-Furniture And Office Equipment		-	-	137,890	10,000	10,000	-	10,000	10,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>3,151,453</b>	<b>3,522,000</b>	<b>3,029,831</b>	<b>114,355</b>	<b>3,410,000</b>	<b>3,410,000</b>
<b>Total Expenses</b>		<b>716,110</b>	<b>924,085</b>	<b>4,518,534</b>	<b>5,493,184</b>	<b>5,493,184</b>	<b>1,727,399</b>	<b>6,025,939</b>	<b>6,025,939</b>

# **Veterans Assistance Commission of Lake County, Illinois**

*1790 Nations Drive, Ste 221, Gurnee, IL 60031*



## **Agenda - Final**

**Wednesday, May 8, 2024**

**10:30 AM**

**Meeting Held in Person**

**American Legion Post 771**

**749 Milwaukee Ave, Gurnee, IL 60031**

**Quarterly Commission Meeting**

1. **Call Meeting to Order**
2. **Roll Call of Members**
  - **Quorum Established**
3. **Present the Colors**
  - **Pledge**
4. **Opening Prayer**
5. **Approval of Previous Minutes (March 20, 2024)**
6. **Recognition of Guests**
7. **Public Comment for Items Not on The Agenda**
8. **Antioch Veterans Memorial Committee Presentation (10 Minutes)**
9. **Healthy Mind Healthy Bodies - Margaret Kissner (5 minutes)**
10. **President's Remarks**
11. **Superintendent's Report**
  - 10.1 2025 Budget Presentations
  - 10.2 Four New VSO's took NACVSO Basic Benefits
  - 10.3 Illinois Tribal Veterans
  - 10.4 Legislative Update (SB 3479)
  - 10.5 SCOTUS (Rudisill v McDonough)
  - 10.6 Hines Outreach Office Update
12. **Approval of Superintendent Report**
13. **Public Comment For Items on the Agenda**
14. **Unfinished Business**
15. **New Business**
16. **Report by Delegates**
17. **Closing Prayer**
18. **Retire the Colors**
19. **Adjournment**

**Next Meeting: Wednesday September 11, 2024, American Legion Post 771**

Lake County Expense Budget Report As Submitted

Line Item Details for FY2025

F208 Working

Accounts	Department	FY2025 Year Total Budget
A41100 Property Taxes	Veteran's Assistance	6,025,939
A49920 Transfers From Other Funds	Veteran's Assistance	
		<b>Total Revenues</b> <u><u>6,025,939</u></u>

## Lake County Expense Budget Report As Submitted

*Line Item Details for FY2025*

F208 Working

Accounts	Department	FY2025 Year Total Budget	Notes
A51110 Regular Salaries And Wages	Veteran's Assistance	1,594,299	
A51140 Overtime Salaries And Wages	Veteran's Assistance	25,000	
A51240 Opt Out Premium	Veteran's Assistance	7,500	
	<b>Total Wages</b>	<b>1,626,799</b>	
A61010 Office Supplies	Veteran's Assistance	20,000	
A61020 Computer Supplies	Veteran's Assistance	20,000	
A61030 Books Manuals And Periodicals	Veteran's Assistance	2,000	
A61040 Operational Supplies	Veteran's Assistance	15,000	
A61060 Clothing And Uniforms	Veteran's Assistance	1,000	
A61080 Food and Provisions	Veteran's Assistance	4,000	
A61090 Printing and Photographic Supplies	Veteran's Assistance	2,000	
	<b>Total Commodities</b>	<b>64,000</b>	
A74080 H/L/D Employee Benefits	Veteran's Assistance	269,437	
A74100 Retirement Benefits/FICA	Veteran's Assistance	91,484	
A74110 Retirement Benefits/IMRF	Veteran's Assistance	134,399	
	<b>Total Benefits</b>	<b>495,320</b>	Subject to change with new rates, which will be determined during budget process
A71140 Legal Services	Veteran's Assistance	30,000	
A71230 Software & Online Services	Veteran's Assistance	6,500	
A71450 Mileage Reimbursement	Veteran's Assistance	3,000	
A71500 Trips And Training	Veteran's Assistance	50,000	
A71520 Training .	Veteran's Assistance	0	
A71670 Contracted Custodial Service .	Veteran's Assistance	22,000	
A71810 Dues And Subscriptions	Veteran's Assistance	6,000	
A71840 Publications & Legal Notices	Veteran's Assistance	750	
A71850 Advertising	Veteran's Assistance	25,000	
A71950 Cellular Phones	Veteran's Assistance	560	
A71960 Data/Telecommunications	Veteran's Assistance	500	
A71970 Courier Services	Veteran's Assistance	2,000	
A72120 Fidelity And Surety Bonds	Veteran's Assistance	300	

A72250 Bldg & Grounds Maintenance & Repairs	Veteran's Assistance	3,000	
A72510 Building Rentals	Veteran's Assistance	156,000	
A72520 Record Storage	Veteran's Assistance	0	
A72530 Equipment Rental	Veteran's Assistance	7,000	
A72830 Printing Services	Veteran's Assistance	4,800	
A73010 Assistance To Veterans	Veteran's Assistance	100,000	
	<b>Total Contractuals</b>	<b>417,410</b>	
A84030 Computer Equipment	Veteran's Assistance	0	
A84060 Furniture And Office Equipment	Veteran's Assistance	5,000	
A84*** Capital Improvement - Building Construction	Veteran's Assistance	3,000,000	
	<b>Total Capital</b>	<b>3,005,000</b>	
	<b>Total Budget</b>	<b>6,025,939</b>	



## RESOLUTION 24-001

### RESOLUTION ADOPTING STAFFING FOR VETERANS ASSISTANCE COMMISSION OF LAKE COUNTY

**WHEREAS**, the VETERANS ASSISTANCE COMMISSION of Lake County (VACLC) is an independent unit of local government under the Illinois Constitution, IL CONST Art. VII, Section 1, and the Illinois Public Aid Code, 305 ILCS 5/12-21.5; *and*

**WHEREAS**, the Governor of the State of Illinois signed into law on May 6, 2022 Public Act 102-0732, which was unanimously passed by both chambers of the Illinois General Assembly; *and*

**WHEREAS**, the Governor of the State of Illinois signed into law on February 10, 2023 Public Act 102-1132, which was unanimously passed by both chambers of the Illinois General Assembly; *and*

**WHEREAS**, this Act clarified the relationship between Veterans Assistance Commissions and County Board regarding funding; *and*

**WHEREAS**, this Act further clarified that Veterans Assistance Commissions determine the number of Veterans Assistance Commission employees; *and*

**WHEREAS**, this Act further clarifies employees of the Veterans Assistance Commissions are not employees of the County and nothing in the Act should be construed as same; *and*

**WHEREAS**, the current veterans' population of the County of Lake is approximately 44,454 veterans; *and*

**WHEREAS**, the County of Lake is currently the home of several military installations, to include, but not limited to: Great Lakes Naval Station, the United States Military Entrance Processing Command, the United States Army Chicago Recruiting Battalion; *and*

**WHEREAS**, the County of Lake is currently the home of the only Federal Healthcare Center, the Captain James A. Lovell Federal Healthcare Center; *and*

**WHEREAS**, the County of Lake is one of only two counties in the State of Illinois to currently maintain its veterans' population over the next forty (40) years, based on data presented by the National Center for Veterans Analysis and Statistics; *and*

**WHEREAS**, the County of Lake is the only County in Illinois to see its veterans' population increase substantially between 2020 and 2023; *and*

**WHEREAS**, the VACLC is the central service office for veteran services in the County of Lake; *and*

**WHEREAS**, the VACLCL has seen claims submissions increase from 887 in Fiscal Year 2019 to currently 1736 pending claims and appeals in Fiscal Year 2024; *and*

**WHEREAS**, the VACLCL currently is experiencing a three and a half (3.5) week delay in the scheduling of appointments to provide needed services and assistance to eligible veterans, their families, and the families of deceased veterans; *and*

**WHEREAS**, the VACLCL approved, via Resolution 22-003 to create a staff comprised of the following Full-Time Employees, working forty (40) hour workweeks:

- Superintendent – M13 (1)
- Assistant Superintendent – M12 (1)
- Chief of Staff – M11 (1)
- Senior Veteran Service Officer – K9 (2)
- Veteran Service Officer-In-Charge – K8 (4)
- Veteran Service Officer – K7 (16)
- Executive Assistant – S6 (1)
- Paralegal – S5 (4)
- Administrative Assistant – S4 (5)

; *and*

**WHEREAS**, this manning structure has been determined by the Commissioners of the VACLCL to be just and necessary to provide needed services to veterans, their families, and the families of deceased veterans; *and*

**WHEREAS**, the Commissioners of the VACLCL have determined this new manning structure will take several Fiscal Years to be fully recognized; *and*

**WHEREAS**, the Commissioners of the VACLCL have found this timed and planned out implementation of this new manning structure efficient due to the level of training, understanding, and scope of work; *and*

**WHEREAS**, the Commissioners of the VACLCL will consistently re-evaluate staffing and manning of positions; *and*

**WHEREAS**, the Commissioners of the VACLCL directs the Superintendent of the VACLCL to undertake appropriate actions to decrease the delay in services while simultaneously maintaining the high levels of training and knowledge of VACLCL employees to ensure the highest levels of service; *and*

**BE IT RESOLVED** that for Fiscal Year 2025, the VACLC will fund the following positions:

- Superintendent – M13 at 50<sup>th</sup> percentile (1)
- Assistant Superintendent – M12 at 50<sup>th</sup> percentile (1)
- Senior Veteran Service Officer – K9 at 50<sup>th</sup> percentile (2)
- Veteran Service Officer-In-Charge – K8 at 50<sup>th</sup> percentile (2)
- Veteran Service Officer-In-Charge – K8 at entry level (2)
- Veteran Service Officer – K7 at 25<sup>th</sup> percentile (4)
- Veteran Service Officer – K7 at entry level (2)
- Executive Assistant – S6 at 25<sup>th</sup> percentile (1)
- Paralegal – S5 at 25<sup>th</sup> percentile (1)
- Administrative Assistant – S4 at entry level (5)

**BE IT FURTHER RESOLVED** VACLC Delegates approved this Resolution on May 8, 2024, during the regular scheduled meeting.

**DATED** at Gurnee, Illinois, this 8<sup>th</sup> day of May, A.D., 2024.

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Nicholas Konz  
President  
Veterans Assistance Commission  
of Lake County



## RESOLUTION 24-002

### RESOLUTION ALLOCATING FUNDS FOR CAPITAL IMPROVEMENTS FOR THE VETERANS ASSISTANCE COMMISSION OF LAKE COUNTY

**WHEREAS**, the VETERANS ASSISTANCE COMMISSION of Lake County (VACLC) has been in existence since 1926; *and*

**WHEREAS**, the current veterans' population of the County of Lake is approximately 44,454 veterans; *and*

**WHEREAS**, the County of Lake is one of two counties in the state of Illinois to currently maintain its veterans' population over the next forty (40) years, based on data presented by the National Center for Veterans Analysis and Statistics; *and*

**WHEREAS**, the County of Lake is the only County in Illinois to see its veterans' population increase substantially between 2020 and 2023; *and*

**WHEREAS**, the VACLC is the central service office for veteran services in the County of Lake; *and*

**WHEREAS**, the VACLC has rented office space from multiple tenants over the last 97 years throughout the county to occupy adequate space to provide needed services to veterans' and their families; *and*

**WHEREAS**, under Public Act 102-0732 and Public Act 102-1132, the General Assembly clarified that Veteran Assistance Commissions shall provide all Article VI and Article IX programs; *and*

**WHEREAS**, the VACLC current office space is insufficient to provide all these programs in a suitable manner; *and*

**WHEREAS**, the VACLC is a unit of local government and therefore it is just and necessary to have offices capable of providing these programs; *and*

**WHEREAS**, it is just and necessary for the VACLC to be centrally located and near major thoroughfares within the County of Lake; *and*

**WHEREAS**, the VACLC has purchased land located at the Northridge Plaza, Gurnee, Illinois; *and*

**WHEREAS**, the VACLC Commissioners have determined that it is better suitable to the veterans of the County of Lake to have spaces that can be utilized for generations of veterans; *and*

**WHEREAS**, the VACLC Commissioners have determined that the long-term tax savings to the citizens of the County of Lake is better served by the VACLC conducting a Capital Improvement Project and the construction of a building to be the central service office for all veterans, their families, and the families of deceased veterans in the County of Lake; *and*

**NOW, THEREFORE BE IT RESOLVED** the VACLC will allocate 3 million dollars for Capital Improvements to be utilized towards construction of a building in Lake County; *and*

**BE IT RESOLVED** that for Fiscal Year 2025, the VACLC will place 3 million dollars into its reserve fund for the future construction of a building; *and*

**BE IT FURTHER RESPOVED** VACLC Delegates and Alternates approved this Resolution on May 8, 2024, during the regular scheduled meeting.

**DATED** at Gurnee, Illinois, this 8<sup>th</sup> day of May, A.D., 2024.

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Nicholas Konz  
President  
Veterans Assistance Commission  
of Lake County



## RESOLUTION 24-003

### RESOLUTION ADOPTING FISCAL YEAR 2025 BUDGET FOR VETERANS ASSISTANCE COMMISSION OF LAKE COUNTY

**WHEREAS**, the VETERANS ASSISTANCE COMMISSION of Lake County (VACLC) is an independent unit of local government under the Illinois Constitution, IL CONST Art. VII, Section 1, and the Illinois Public Aid Code, 305 ILCS 5/12-21.5; *and*

**WHEREAS**, the Governor of the State of Illinois signed into law on May 6, 2022 Public Act 102-0732, which was unanimously passed by both chambers of the Illinois General Assembly; *and*

**WHEREAS**, the Governor of the State of Illinois signed into law on February 10, 2023 Public Act 102-1132, which was unanimously passed by both chambers of the Illinois General Assembly; *and*

**WHEREAS**, these Acts clarified the relationship between Veterans Assistance Commissions and County Board regarding funding; *and*

**WHEREAS**, these Acts further clarified that Veterans Assistance Commissions determine the budget and the minimum required is 0.02 percent of the equalized assessed valuation of all property of the County of Lake; *and*

**WHEREAS**, the estimated equalized assessed valuation for Fiscal Year 2025 is approximately \$6,300,000; *and*

**WHEREAS**, the VACLC Delegates and Alternates have determined VACLC Operations and Future Planning can be accomplished in Fiscal Year 2025 at an amount to equal approximately 0.0194 percent, which equals \$6,025,939, attached to this Resolution as Enclosure (1); *and*

**WHEREAS**, the VACLC Delegates and Alternates have determined this amount to be just and necessary for Fiscal Year 2025 to provide needed services and assistance to veterans, their families and the families of deceased veterans; *and*

**NOW, THEREFORE BE IT RESOLVED** the VACLC Fiscal Year 2025 Budget shall be \$6,025,939, *and*,

**BE IT FURTHER RESOLVED** VACLK Delegates and Alternates approved this Resolution on May 8, 2024, during the regular scheduled meeting.

**DATED** at Gurnee, Illinois, this 8<sup>th</sup> day of May, A.D., 2024.

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Nicholas Konz  
President  
Veterans Assistance Commission  
of Lake County

# Lake County Strategic Plan

The Lake County Board works for all residents to deliver services and solve problems that impact their daily lives, from health services to roads to jobs. The Lake County Board has a strategic plan which serves as a road map for our county government and influences how we prioritize and invest our resources.

Lake County government carries out its mission and conducts its business activities adhering to a set of values. Our *values - Dedication, Equity, Excellence, Innovation, Leadership, Responsibility, and Sustainability* - influence everything we do.

The plan includes specific goals and strategies. The County continually tracks and evaluates progress using performance metrics to drive strategic decision-making. The County also communicates information to the public on its website and through other communication platforms. The County's budget is shaped by and reflects the strategic plan, which guides decisions for the future.

The *Goals* of the Strategic Plan are:

- *Safe Communities;*
- *Economic Opportunities;*
- *Adaptive Infrastructure;*
- *Sustainable Environment;*
- *Healthy and Inclusive Communities; and*
- *Superior County Operations and Services.*

In the Fiscal Year 2025 Budget, the connection to the Strategic Plan has been identified throughout the document. As part of the New Program Request process, the recommended budget accepted new program requests and ones that were also prioritized in alignment with Board-directed priorities from the Lake County Strategic Plan. For FY2025, these priorities include:

- ❖ Enhance justice programs to reduce crime,
- ❖ Employment, housing opportunities and rehabilitative service to justice-impacted individuals,
- ❖ Affordable housing,
- ❖ Nature-based solutions, climate adaptive initiatives, open-space strategies, or environmental harm reduction strategies,
- ❖ Consolidation of enterprise services/reduction of duplicated services.

The entire Lake County Strategic Plan is provided on the following pages and is also available on the County's website at <https://www.lakecountyil.gov/2516/Strategic-Plan>.



# LAKE COUNTY STRATEGIC PLAN

# Lake County Strategic Plan

## September 7, 2023

### Our Mission

Provide exceptional services and support for Lake County's people, communities, and environments.

### Our Vision

A national leader driven to achieve excellence, innovation, and sustainability so all are valued and can thrive.

### Our Values

**Dedication:** We pursue opportunities with determination and every challenge with creativity, taking pride in and ownership of our work.

**Equity:** We partner to create an inclusive community, where everyone is welcomed, diversity is celebrated and the opinions of all are used to develop, support, and maintain services that are equitable and accessible.

**Excellence:** We endeavor to provide superior services in everything we do through continuous improvement, responsiveness and treating all in Lake County with respect, compassion, and care.

**Innovation:** We are flexible, forward-thinking, and adaptive to the changing needs of our communities, applying new approaches and creative practices to solve problems and promote positive change.

**Leadership:** We are committed to being visible, accessible, engaged, and setting an example for others to follow.

**Responsibility:** We act with integrity and transparency and do what is right fiscally earning the trust and confidence in our County/communities/community.

**Sustainability:** We act and operate in an environmentally responsible manner and lead by modeling best practices and incorporating sustainability in every aspect of our work.

## **Strategic Priority: Safe Communities**

**Goal Statement:** Build and maintain safe communities through programs that enhance education and prevention, law enforcement, and behavioral health services while promoting an accessible and equitable justice system.

### **Strategies:**

1. Education and Prevention: Provide support and assistance to children and young adults through programming and initiatives that address safety, violence, and mental health.

#### Performance Measures:

- Assess existing programming and identify and address gaps:
  - 75% of school districts are enrolled in countywide youth mental health initiative by June 2024, and
  - 100% by June 2025.

2. Justice Programs: Enhance justice programs to reduce crime.

#### Performance Measures:

- Reduce crime (measured year-over year by crime type) – Note: this measurement will require commitment of resources for data analysis infrastructure (no state or federal data will be able to answer this question for Lake County and the uniform crime index data is two years old).
- Assess existing justice programs and identify and address gaps.

3. Behavioral Health: Identify and invest in behavioral health programs that address substance abuse, mental health, suicide prevention, and trauma.

#### Performance Measures:

- Complete system-wide trauma-informed training for all existing and new County employees to achieve a standard best practice by 2024.

4. Accessible and Equitable Justice System: Promote public trust and confidence through an accessible and equitable justice system.

#### Performance Measures:

- User satisfaction surveys to measure access to facilities, services, and justice, as well as measure equity and fairness throughout the County's justice system, including a reduction in racial disparities, greater utilization of diversion, and a lower caseload per employee across justice agencies.

5. Reducing Recidivism: Support efforts to reduce recidivism by providing employment and housing opportunities and rehabilitative services to justice impacted individuals.

#### Performance Measures:

- Recidivism rate.
- Number and type of educational opportunities provided in the jail and the juvenile detention center.

## Strategic Priority: Economic Opportunities

**Goal Statement:** Expand access to economic opportunities to strengthen the growth of Lake County.

### Strategies:

1. Enhance and align workforce development strategies with projected local industry growth.

#### Performance Measures:

- Asset mapping of existing education and training programs that are delivering to the needs of local industry talent, skills, credentialing, and licensing. Identify gaps and document talent development strategies with providers and local industry.
    - With the partnership and guidance of the Workforce Development Board, The Lake County Workforce Ecosystem, and ROE, complete the asset mapping and analysis by January 2025.
    - Measure the percentage of education and training programs that are aligned with the current and future needs of the local industry.
  - Increase and strengthen the culture of inclusion and diversity in employment and training programs leading to reduction in racial disparities and increased access to services and good jobs.
    - Measure the representation of underrepresented racial and ethnic groups and aim for equitable representation that reflects the diversity of the local population.
    - Percentage change in the number of employed individuals from underserved populations year-over-year.
    - Percentage of underserved individuals participating in job training and skill development programs.
    - Year-over-year growth in employment opportunities for identified underserved populations including justice involved individuals, individuals with a disability, SNAP Recipients, Opportunity Youth, communities of high unemployment and poverty rates.
  - Increase career exploration and work-based learning opportunities for youth and young adults.
    - Engage employers in the process of designing relevant and valuable experiences for young participants including career fairs and expos.
    - Engage employers in the development of work-based learning opportunities including summer youth work experiences.
    - Leverage technology to offer career exploration, virtual tours of workplaces and job simulations.
2. Promote the region's high quality of life for business and talent attraction and retention through marketing and network building.
- #### Performance Measures:
- Implementation of Lake County Comprehensive Economic Development Strategy (CEDS).

- Document annual job creation and retention and direct capital investment.
- Attract projects aligned with key industries: advanced manufacturing, life sciences, energy/sustainability.
- Annually document net creation of locally owned small businesses.

3. Promote and implement policies and practices that reduce barriers to housing affordability and supply.

Performance Measures:

- Reduction in percentage of rent-burdened households (those paying more than 30% of income on rent); number of new policies adopted.

4. Elevate the visibility of Lake County as an attractive tourism destination by promoting innovative programs and partnerships aimed at enhancing the visitor economy.

Performance Measures:

- Analyze annual county visitor spending and monthly hotel occupancy reports as compared to pre-COVID-19 levels.

## **Strategic Priority: Adaptive Infrastructure**

**Goal Statement:** Develop and implement modern infrastructure solutions that are equitable, adaptive, safe, and sustainable.

### **Strategies:**

1. Provide County facilities, infrastructure, and technology to meet the ever-changing and evolving needs of and demands upon Lake County.

Performance Measures:

- Develop and update annual Capital Improvement Plans (DOT, PW, FCS, SMC, IT)

2. Develop and implement multi-modal transportation solutions for the efficient and safe movement of people, goods, and services that supports the local economy and promotes the reduction of single-occupied vehicle travel.

Performance Measures:

- Reduce the number of fatal and serious injuries for all the users of the county highway network of roads, bike paths, and sidewalks.
- Reduce roadway congestion to promote safe and efficient travel.
- Increase non-motorized accommodations with new bike path, sidewalk, and crosswalk installations along the county highway network.
- Increase transit and paratransit ridership through improved means and access.
- Increase intersection safety with new roundabout intersection installations.

3. Implement new and emerging technologies and applications that support responsible development and enhance the capability, resiliency, and safety of infrastructure systems.

Performance Measures:

- Expand Lake County PASSAGE to more corridors and intersections for the future of connected vehicles.
  - Number of residents transitioned from well water systems and septic fields to Lake Michigan water and sanitary sewer networks.
  - Consolidate, secure, and reduce the number of duplicative software and applications.
  - Measure the value of the existing systems.
4. Advance regional infrastructure solutions and services in partnership with and through the support of federal, state, and local agencies.

Performance Measures:

- Identify solutions to mitigate regional congestion in Lake County (example: Update Lake County's Long-Range Transportation Plan).
- Reduction of sediments, pollutants, and nutrients into waterways (e.g. Nutrient Assessment Reduction Plan).
- Percentage of Lake County residents with access to high-speed broadband via connectivity, affordability and adoption.
- Reduction in percentage/number of flood prone structures.
- Update Lake County's State Highway Consensus Plan in 2024 to ensure continued agreement amongst participating partners post-pandemic.

## **Strategy Priority: Sustainable Environment**

**Goal Statement:** Lead in the effort to prevent further increases in global temperature, mitigate climate change effects, and protect and enhance our natural environment.

**Strategies:**

1. Apply an environmental lens on policy and decision-making across all county departments, and engage Federal, State, and local partners to do the same, through utilization of nature-based solutions, climate adaptation initiatives, open space strategies and environmental harm-reduction practices.

Performance Measures:

- Support the successful conversion of Route 53 land to a functional greenway by 2029.
- Adopt bird-friendly design building regulations and facilities policies in Fiscal Year 2024.
- Implement the Lake County Regional Tree Initiative in Fiscal Year 2024.
- Implement a Sustainability Model Ordinance Engagement Plan in Fiscal Year 2024.
- Year-over-year increase in efforts to facilitate and support the redevelopment of brownfield sites within Lake County.
- By 2025, amend the County's procurement standards to incorporate the strategic plan's sustainability goals, as allowable.

- Work with regional partners to develop a Lake County Green Space Access Improvement Plan (with strategies on acquisition, equitable infrastructure investment, and regulation) by Fiscal Year 2026.

**2. Improve the waste cycle through increased waste diversion, reduction of single-use products, and growing the recycling market.**

Performance Measures:

- Year-over-year decrease in the number of single-use plastic within Lake County operations.
- Determine the amount of waste created within Lake County government operations by Fiscal Year 2024.
- Prioritize Lake County lobbying for successful passage of Extended Producer Responsibility legislation by 2028.
- Work with SWALCO and current Construction and Demolition (C&D) recycling SWALCO member communities in Fiscal Year 2024 to develop and implement a recruitment program for onboarding additional municipal participants in the C&D Recycling Program.
- Conduct an operations-wide waste assessment for all County operations and departments in 2024.
- Publish a Waste Management Plan in Fiscal Year 2024 that outlines a path to meet the County's 2030 and 2040 waste reduction goals.

**3. Expand and promote renewable energy opportunities through policies, operations, and programs.**

Performance Measures:

- Develop Lake County's first solar demonstration project in Fiscal Year 2024 on the Libertyville campus.
- Retain the County's SolSmart Gold Designation in Fiscal Year 2024.
- Increase the amount of renewable energy generated by the County year-over-year.
- Decrease the amount of energy used by County Facilities year-over year.

**4. Enhance climate resiliency and natural resource protection strategies through long-term planning, policies, and investment.**

Performance Measures:

- Retain the County's Class 6 Rating in the Community Rating System for stormwater management best practices in Fiscal Year 2024.
- Increase development projects involving EV readiness.
- Adopt updated Stormwater Management Plan by December 31, 2025.
- Increase the number of new electric and hybrid replacement vehicles on an annual basis.
- Track fleet fuel use, engine idling hours, and monthly fleet emissions.
- By 2025, identify policies to mitigate the local effects of extreme heat.

## **Strategic Priority: Healthy and Inclusive Communities**

**Goal Statement:** Reduce health inequities to ensure a thriving Lake County.

### **Strategies:**

1. Improve social determinants of health through policy, systems, and environments.

#### Performance Measures:

- Implement Lake County Community Health Improvement Plan (CHIP) by December 31, 2026.
- Improve Lake County birth outcomes for prematurity and birth weight.

2. Work with the county's stakeholder community to increase the supply of affordable housing.

#### Performance Measures:

- Empanel the Lake County Attainable Housing Task Force in Fiscal Year 2024 to initiate county/municipal collaboration on affordable housing strategies (including model regulations incorporating inclusionary zoning practices and mechanisms to increase the supply of affordable housing).
- Decrease the number of community members considered housing insecure year-over-year.

3. Improve social determinants of health through policy, systems, and environments.

#### Performance Measures:

- Actual change in specialty care services for uninsured residents (e.g., breast cancer treatment) above 2023 baseline as assessed as part of the Access Lake initiative.
- Actual change in physical and mental health capacity care (e.g., number of providers, payor mix, and services provided) above 2023 baseline as assessed.

4. Strengthen the culture of equity, inclusion and diversity.

#### Performance Measures:

- Apply an equity lens to policymaking and operations so that programming and services are equitably delivered throughout the County.

## **Strategic Priority: Superior County Operations and Services**

**Goal Statement:** Embrace innovative and cost-effective methods of service delivery and invest in a high performing workforce.

### **Strategies:**

1. Internally consolidate enterprise services to lower costs and improve service delivery through leveraging subject matter expertise.

#### Performance Measures:

- Percentage of subject matter expertise within enterprise departments (goal is 100%)  
Examples include:
  - 25 finance professionals in Finance and 58 professionals in the other departments that do financial functions so the percentage of subject matter expertise within Finance is 30%.
  - 15 HR professionals in HR and 20 in other departments so the HR % is 43%.
  - 55 IT professionals in EIT and 15 in other departments so the IT % is 79%.
  - 80 F&C professionals in Facilities and 6 in other departments so the F&C % is 93%.

2. Capitalize on external opportunities to reduce duplicated services.

#### Performance Measures:

- Year-over-year growth in the number of taxing entities within Lake County for which the County provides enterprise or operational services, receives such services, or engages in mutual aid for such services.
- Implement a consolidated public safety answering point (911) and emergency dispatch agency operating out of the Regional Operations and Communications Facility.

3. Retain, reward, and attract a high performing workforce.

#### Performance Measures:

- Year-over-year reduction in turnover of non-retirees who are meeting or exceeding expectations.
- Reduce turnover of the County's top 25% rated employees to below 5%.
- Increase the number of employee referrals for open County positions to 10% of the applicant pool.

4. Advance Diversity Equity and Inclusion (DEI) understanding.

#### Performance Measures:

- By 2025, enhance/grow DEI strategies.
- Year-over-year increase in DEI education and awareness opportunities.
- Incorporation of allowable DEI aspects in policy development and operations.