



RECOMMENDED  
**2026 ANNUAL BUDGET**  
*Building a Sustainable and Collaborative Future*



The Lake County Regional Operations and Communications (ROC) Facility, completed in 2025

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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 2026 Recommended Budget

I am pleased to present the 2026 Recommended Budget for your review. Lake County's operating budget remains balanced, reflecting modest yet purposeful growth. Our continued fiscal stability is the result of the County Board's disciplined, long-term, and data-driven approach to decision-making, underpinned by a commitment to fiscal responsibility.

Within this document, you will find detailed facts and figures that constitute the 2026 Recommended Budget, along with examples of the performance metrics shaping our spending priorities. This budget is guided by our strategic plan, which informs future-oriented decision-making, and reflects the values that govern how we deliver services to the community each day.

The theme of this year's budget is *"Building a Sustainable and Collaborative Future."* We are using "sustainable" in several different ways:

- 1) Environmental sustainability: Spending plans that include solutions that are friendly to our environment and support our goal of net zero greenhouse gas emissions;
- 2) Economic sustainability: Financial decisions that are prudent and maintainable into the future; and
- 3) Social sustainability: A concern for our residents' well-being and community resilience.

Every department and agency have played a vital role in the financial stability of the County through a shared commitment to providing outstanding services to the residents, while preserving County resources. This teamwork was crucial in creating a balanced budget. Our budget process encouraged collaborative approaches, a focus on efficiency, and a shared sense of responsibility and ownership to produce a thoughtful and strategic budget for the County Board's consideration.

I appreciate the efforts of all departments and elected offices in preparing this 2026 Recommended Budget, with particular gratitude to the Budget team and Communications for their assistance in conveying our financial plan.

Respectfully submitted,

Patrice Sutton  
County Administrator



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lake  
Illinois**

For the Fiscal Year Beginning

**December 01, 2024**

*Christopher P. Morrell*

**Executive Director**

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake County for the fiscal year beginning December 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only.



# Budget Overview

*Building a Sustainable and Collaborative Future*

# Fiscal Year 2026

## Recommended Budget Overview

The Fiscal Year 2026 (FY26) Recommended Budget totals \$673,415,443 in expenses in all funds, which is 2.2% or \$14.5 million higher than the FY25 Budget. There are some expenses that are transferred between funds and appear as expenses twice within our budget, referred to as “double appropriations.” When these are removed, the total amount of Lake County’s expenses is \$589,124,520. Total revenue for all funds is \$655,404,359. This is \$23,369,455 higher than last year, or a 3.7% increase. The following chart summarizes the comparison of expenses to last year by fund type.

	<b>Recommended 2026</b>	<b>Approved 2025</b>	<b>\$ Change</b>	<b>% Change</b>
<i>Funds that include property taxes as a revenue stream:</i>				
Operating Funds	\$ 390,197,989	\$ 386,171,505	\$ 4,026,484	1.04%
Capital Funds	\$ 12,497,401	\$ 12,350,299	\$ 147,102	1.19%
Total	\$ 402,695,390	\$ 398,521,804	\$ 4,173,586	1.05%
"Special Revenue" Funds	\$ 110,209,754	\$ 99,938,248	\$ 10,271,506	10.28%
Capital Improvement Fund	\$ 7,852,197	\$ 20,362,200	\$ (12,510,003)	-61.44%
Debt Service Funds	\$ 16,928,525	\$ 17,486,975	\$ (558,450)	-3.19%
Health Life Dental Insurance Fund	\$ 52,385,000	\$ 50,985,000	\$ 1,400,000	2.75%
Total	\$ 187,375,476	\$ 188,772,423	\$ (1,396,947)	-0.74%
Public Works Enterprise Fund	\$ 83,344,578	\$ 71,594,780	\$ 11,749,798	16.41%
<b>Total All Funds</b>	<b>\$ 673,415,444</b>	<b>\$ 658,889,007</b>	<b>\$ 14,526,437</b>	<b>2.20%</b>

While the operating funds that provide the funding for most governmental operations are balanced, there is a slight shortfall in the special revenue funds. The difference between revenue and expense in those funds, a shortfall of \$4,499,185, is the use of reserves that have been planned for and set aside for specific purposes.

The FY26 Budget is a responsible budget that maintains, or in some limited cases, expands existing service levels. It is reflective of Lake County’s Values:

*Dedication, Equity, Excellence,  
Innovation, Leadership, Responsibility, and  
Sustainability.*

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

- Safe Communities
- Economic Opportunities
- Adaptive Infrastructure
- Sustainable Environment
- Healthy and Inclusive Communities
- Superior County Operations and Services

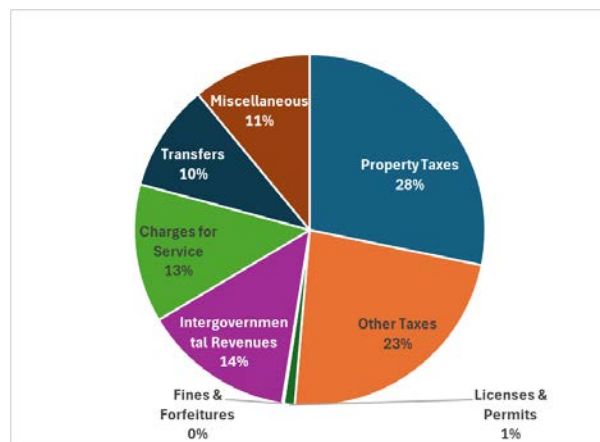
Lake County provides vital resources and services that are offered exclusively by county governments, including health services, job and work-related training and resources, elections, community and economic development, judicial services, assessments, recording of deeds and other records, services for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

The County follows a thoughtful process for budget preparation with guidance throughout the process from the County Board. The Budget Policies for the FY26 Recommended Budget were approved by the Board in April 2025 and slightly updated in October 2025. These policies directed that the budget be presented with two different property tax scenarios:

- growth for new development, as well as a half of the allowable property tax increase; and
- an alternate scenario, with the full allowable property tax increase.

This budget document has been produced with balanced property tax operating funds using the lesser amount. This property tax increase has been estimated to be a \$3,581,683 increase in the FY25 property tax levy. Should the County Board opt to approve additional property tax revenue, staff has prepared options of additional departmental requests that have not been included in this balanced budget.

## Revenue



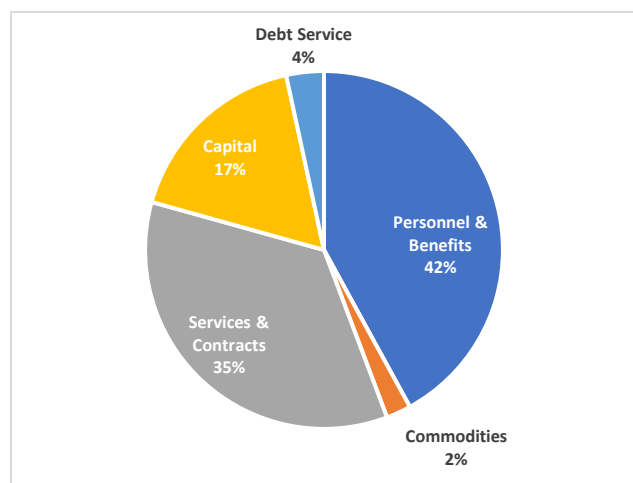
Property tax makes up only about 28% of the total revenue in the annual budget. The budget policies direct diversified revenue sources and a regular review of charges for service, fees, fines, licenses and permits to ensure that they appropriately offset related expenses. This diversification is critical because some of the County's other revenue streams are economically sensitive or subject to the State budget process. This budget includes a slight decline in state-shared revenues including sales tax, income tax, use tax, and personal property replacement tax. This is based on recent activity as

well as economic forecasts. If this projection ends up being conservative, the County can amend the budget mid-year to appropriate additional revenue.

The revenue category that includes licenses and permits is budgeted to increase 3.48%, while fines and forfeitures are up slightly. Intergovernmental revenue (revenue from other governmental organizations) is up about \$4.1 million, primarily due to the fact that there was a change in the methodology for budgeting Workforce Development. Charges for Service, or user charges, are up \$3.9 million or 4.89%. Overall, across all funds, revenue is up 3.7% or about \$23.4 million.

## Expenses

The FY26 Budget and Financial Policies directed departments to submit a budget equal to or under the budget “target” that was determined for them. Targets were set based on historical actual spend and anticipated cost growth. The targets were intentionally challenging to meet, to ensure that departments were appropriately analyzing and prioritizing their budget requests. This target approach is at least somewhat responsible for the 7.82% reduction (-\$1.28 million) in commodities.



Overall, the expense budget is up \$14.5 million or 2.2%. Like most governmental organizations, personnel and related benefit expenses are the largest expense, approximately 42% of the entire budget (see chart to the right). This budget includes all contractually required salary and wage increases, as well as a modest increase for non-union staff of 3%. This budget also reflects an increase in health insurance of approximately 8% on average across plans, which is consistent with higher health insurance premiums nationwide. This is somewhat offset by very modest increases in the required pension contributions.

Capital investment is down \$12.04 million compared to last year, a decline of 9.38%. There are ongoing technology projects and capital improvement initiatives underway, such that the new programming for technology and facility infrastructure is minimal. The ongoing ERP implementation and the finalization and completion of all American Rescue Plan Act (ARPA) programs, projects and initiatives will continue into the next fiscal year, limiting the time and ability to add many new projects. Public Works, an enterprise fund, has an increased capital improvement plan in FY26, with nearly \$11.7 million increase in capital. Another significant portion of the capital budget is for transportation purposes, in accordance with the 5-year plan put forth by the Division of Transportation.

Bonding is used for capital projects that have a long useful life, to spread the cost of the asset over its lifetime. For example, approximately 2/3 of the Regional Operations and Communications (ROC) facility that opened in 2025 was funded by 20-year bonds. Lake County’s AAA rating (the highest rating possible) was recently reaffirmed by Moody’s. Additionally, S&P also rated Lake County with a triple A rating. Both cited the County’s strong financial management and healthy reserves as key factors in their most recent reviews.



## **New Program Requests**

The Budget Policies required that departments budget only for the same level of staffing and services as the prior year. Any desire or need to create a new function or position or expand services needed to be submitted via a New Program Request (NPR). Forty-one requests totaling nearly \$11 million in requests were received, analyzed, and prioritized, and several were included in this proposed budget.

This year's new program request process was participative, which empowers stakeholders, encourages transparency and accountability, and fosters a sense of ownership and responsibility. Each proposing department presented their NPR's to all departments, and then all were invited to select which portfolio of submissions they would select when given a capped NPR budget. The criteria were:

- 1) alignment with the Strategic Plan
- 2) ability to execute within the fiscal year and achieve the stated performance metrics
- 3) completeness and
- 4) proof that this was the best alternative or lack of other alternatives for providing the service.

Seven new positions were added in departments. There were also seven other NPR's approved, including radio replacements for emergency response and communication, and facility improvements. The positions and programs or activities that have been included in the budget are shown in their respective departmental budget. All new program requests are listed in the New Program Requests section.

## **Property Tax Operating Funds**

Ten of the County's funds are funded in part by property taxes and support the primary functions of government. These funds are balanced in accordance with the budget policies, with revenues budgeted to offset expenses. Standard contingencies, as stipulated in the budget policies, have been included to absorb unexpected events or circumstances. In addition, there is a required operational contribution to the Capital Improvement Program (CIP) Fund. This is the only routine revenue stream into the CIP Fund, and is required to at least cover the amounts budgeted for facility improvements.

The revenue in these funds is up just over \$4 million. Taxes including property tax, sales, income, use, etc. are up about \$2.5 million, or 1.02%. Similarly, Charges for Services are up by more than \$1.9 million, or about 10.7%. Fines & Forfeitures and Licenses and Permit revenue are primarily flat. Intergovernmental revenue is down \$1 million this year, or about 1.34%.

On the expense side, expenses reflect the same \$4 million increase. Overall, salaries and related expenses are up \$6.2 million or 3.3%. Benefits are up \$817,020, or 1.28%, with health insurance increases offset somewhat by a decrease in pension contributions.

Commodities, the goods and supplies that departments need to conduct their operations, went down over \$2 million, a 19.75% decrease.

## **Special Revenue Funds**

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

- Court Document Storage Fund – There is an increase in expenses in this fund of approximately \$800,000. Projects related to document digitization are the primary driver for this increase.

- Recorder Automation Fund – While the decrease in expenses in this fund is only about \$200,000, there is the continued migration of personnel from this fund into the General Fund. This year, an additional two positions moved from Recorder Automation to the General Fund.
- Vital Records Fund – The Vital Records Fund is showing a reduction in headcount of one position, which leaves no personnel in that fund. Given the automation of this function, the County Clerk’s Office has decided to eliminate the position. The fund’s expenses are decreasing approximately \$67,000.
- Workforce Development Fund – As mentioned previously, this year’s budget reflects a significant change in the budgeting methodology. Workforce Development is predominantly funded by federal funding, which has a different fiscal year. Instead of handling their budget as an emergency appropriation when the award is announced, the portion of the budget that is estimated to be applicable to the County’s fiscal year has been included in the FY26 budget. This will facilitate the seamless continuation of services during the period around the County’s fiscal year. This results in an increase in expenses of approximately \$8.5 million.
- Public Works Fund – This Enterprise Fund is a self-sufficient fund that supports its operations and capital investments through charges for water and sewer service, with no reliance on property tax. Expenses in this fund reflect an increase in contractual expenses (e.g., services and contracts) of about \$10 million. These expenses are in alignment with the Public Works 5-year Capital Improvement Plan, and are funded by user fees and reserves that have been set aside for this purpose.

## **Reserves**

The County Board’s Fund Balance Reserve Policy calls for combined fund balance of 29% of the following year’s appropriations budget for all Property Tax Operating Funds. The amount of reserves in excess of the minimum designated in the policy can be allocated toward the Capital Improvement Program or other one-time needs. The FY26 Budget and Financial Policies indicated that this analysis be shared with the County Board’s Finance and Administrative Committee. The Committee advises staff how and how much of the reserves should be utilized in the FY26 budget and what amount shall remain in reserves. Because of the County’s long-standing practice to save for major capital projects, reserves grow over time to cover these commitments. This fiscally conservative practice is looked upon favorably by rating agencies.

## **Outlook**

Lake County is experiencing a slowdown in its economically sensitive revenue growth mid-year through 2025 and is anticipating this to continue into the Fiscal Year 2026 Recommended Budget. Additionally, there are evolving federal actions that may have an uncertain impact on the operations and services provided by Lake County. This 2026 Recommended Budget includes contingency to absorb reasonable “worst case scenarios” as well as operational impacts that evolve over time.

## **Summary**

Included in this budget book is a great deal of information that can be used to understand the financial plan of Lake County. It has been crafted with the Strategic Plan and our theme, “Building a Sustainable and Collaborative Future” as the guiding foundations.

# About Lake County

*Building a Sustainable and Collaborative Future*

# 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, 30+ train stations and Pace's clean diesel bus fleet\*\*\*

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

## People

- Population (2024 estimate): 718,604 \*
- Third most populous county in Illinois
- Population per square mile (2023): 1,597.7
- Households with a computer (2019-2023): 96.7%
- Households with a broadband Internet subscription (2019-2023): 93.5%

Source: www.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 (2019-2023): \$108,917\*\*\*
- Per capita income (2019-2023): \$55,756\*\*\*
- Unemployment (not seasonally adjusted)\*:
  - Lake County: 5.0%
  - Illinois: 5.0%
  - U.S.: 4.0%
- 30,000+ businesses (includes public and private businesses)\*\*
- Key industries include life sciences, healthcare, advanced manufacturing, professional and technology services\*\*
- 90.6% of residents age 25+ have graduated high school, and 47.8% have a bachelor's degree or higher (2019-2023)\*\*\*

Sources: \*Illinois Department of Employment Security

\*\*www.Lakecountypartners.com \*\*\* www.census.gov

## Housing

- Housing units (2024): 271,874
- Homeownership rate (2019-2023): 74.4%
- Households (2023): 260,243
- Median value of owner-occupied housing units (2019-2023): \$326,600

Source: www.census.gov





# ABOUT *Lake* COUNTY



## TOP 10 EMPLOYERS IN LAKE COUNTY

		Employees	County Employment
1	AbbVie Inc.	15,000	4.25%
2	Naval Station Great Lakes	10,000	2.83%
3	Abbott Laboratories	5,400	1.53%
4	Walgreens Boots Alliance Inc.	4,000	1.13%
5	Six Flags Great America	3,500	0.99%
6	Northwestern Medicine - Lake Forest Hospital	3,000	0.85%
7	WW. Grainger, Inc.	2,861	0.81%
8	The Visual Pak Companies	2,549	0.72%
9	Advocate Aurora Health	2,500	0.71%
10	Endeavor Health - Highland Park Hospital	2,500	0.71%



## TOP 10 TAXPAYERS IN LAKE COUNTY

- 1 Abbott Laboratories - Pharmaceuticals - Hospital Supplies
- 2 AbbVie 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 Melody 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

\*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  
2,750 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).

# FY2026 *budget* CALENDAR

## BUDGET POLICIES

- 3/27 Discussion of FY2026 Budget & Financial Policies Financial & Administrative Committee (F&A)
- 4/3 Approval of FY2026 Budget & Financial Policies by F&A
- 4/8 Adoption of FY2026 Budget & Financial Policies by County Board

## BUDGET PREPARATION

- 4/28 Distribution of New Program Request documents to departments
- 5/23 New Program Request documents due to Finance
- 5/21 - Distribution of budget packages to departments
- 5/28 Completed budgets due in Finance

## STAFF BUDGET REVIEW & ANALYSIS

- 6/23 - Budget reviews with individual departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget

## BOARD BUDGET REVIEW/ANALYSIS & APPROVAL

- 10/10 Distribution of budget books to County Board and on website
- 10/10 Budget placed on file with County Clerk
- 10/21 JOINT Law & Judicial and F&A Committees (Special Call)  
JOINT Health & Community Services and F&A Committees (Special Call)
- 10/22 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
- 10/28- 2nd budget reviews with Joint Committees during
- 10/30 regular committee meetings, if needed
- 11/6 F&A Committee: Final recommended actions to County Board
- 11/18 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

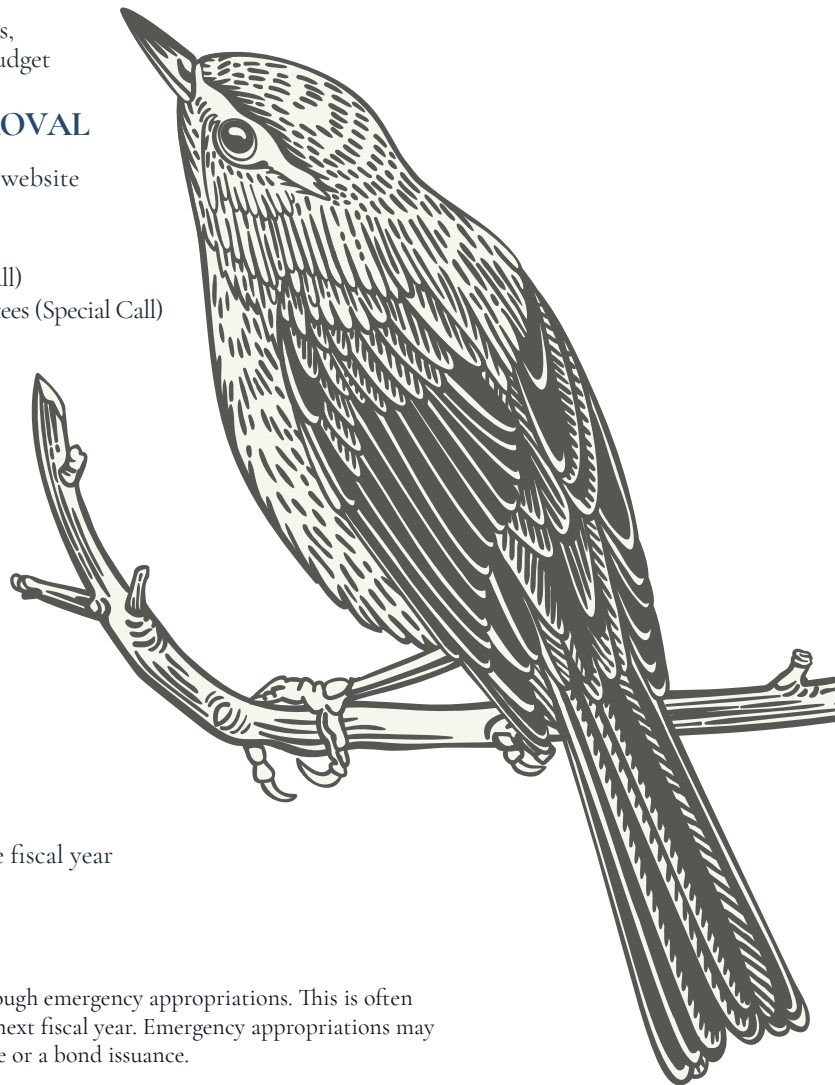
The budget may be amended throughout the year at board meetings through emergency appropriations. This is often done for multi-year projects where funds need to be carried over to the next fiscal year. Emergency appropriations may also be necessary to fund capital projects through the use of fund balance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





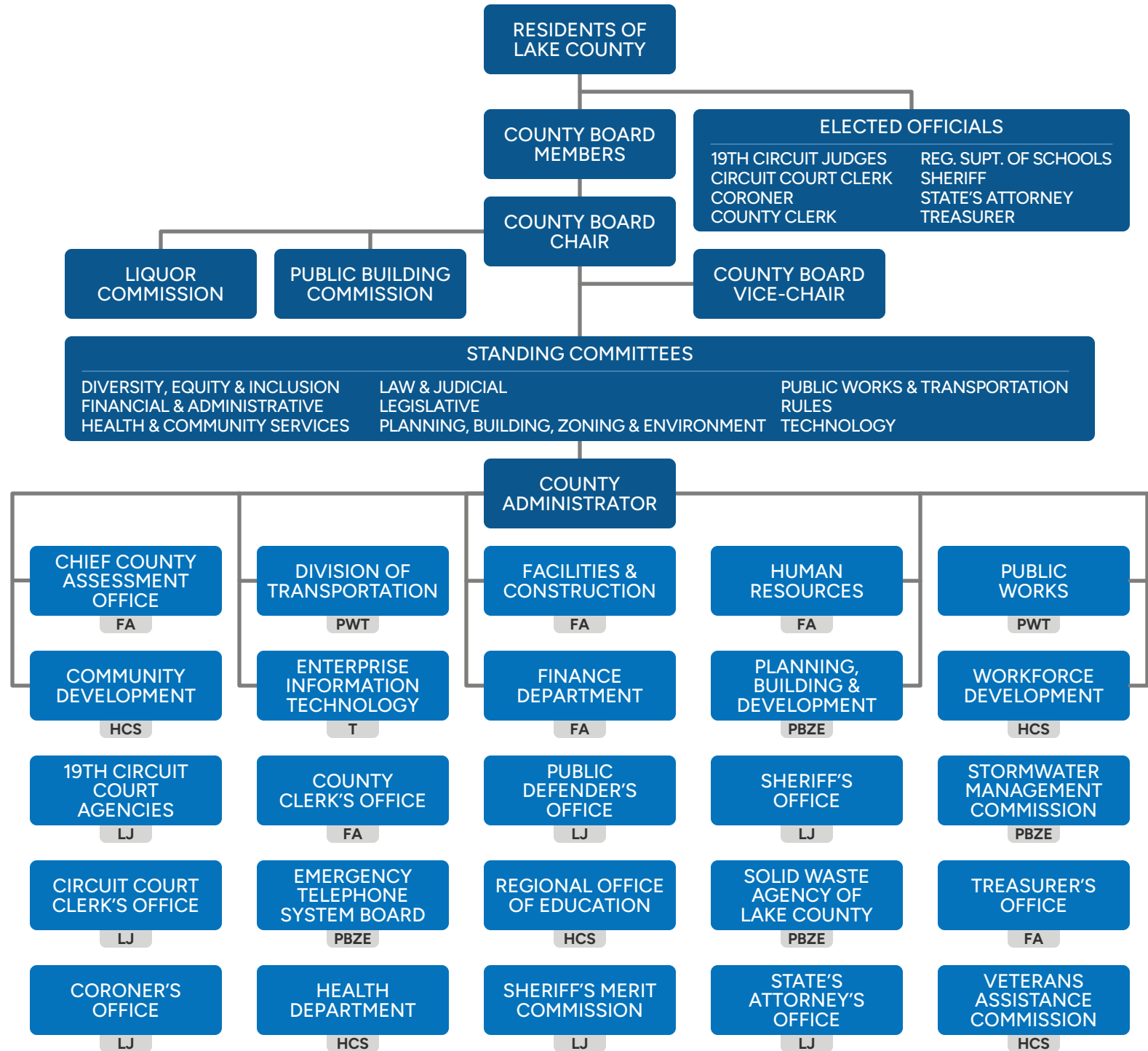


# Organizational Chart

## KEY

### UNDER COORDINATION/ REVIEW OF:

FINANCIAL & ADMINISTRATIVE COMMITTEE	FA
HEALTH & COMMUNITY SERVICES COMMITTEE	HCS
LAW & JUDICIAL COMMITTEE	LJ
PLANNING, BUILDING, ZONING & ENVIRONMENT COMMITTEE	PBZE
PUBLIC WORKS & TRANSPORTATION COMMITTEE	PWT
TECHNOLOGY COMMITTEE	T





**DIST  
RICT 01**

**Linda Pedersen**

Antioch, Lindenhurst, Old Mill Creek, and Wadsworth.



**DIST  
RICT 08**

**Diane Hewitt**

Portions of Beach Park, and Waukegan.



**DIST  
RICT 15**

**Jennifer Clark**

Portions of Libertyville, Mundelein, and Vernon Hills.



**DIST  
RICT 02**

**Adam Schlick**

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



**DIST  
RICT 09**

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

Portions of Waukegan and North Chicago.



**DIST  
RICT 16**

**Esiah Campos**

Round Lake Beach, Round Lake Heights and portions of 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 10**

**Jessica Vealitzek**

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



**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 04**

**Gina Roberts**

Winthrop Harbor, Zion and portions of Beach Park.



**DIST  
RICT 11**

**Paul Frank**

Highwood, and portions of Highland Park, Lake Forest.



**DIST  
RICT 18**

**Sara Knizhnik**

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



**DIST  
RICT 05**

**J. Kevin Hunter**

Lake Villa, and Fox Lake.



**DIST  
RICT 12**

**Paras Parekh**

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



**DIST  
RICT 19**

**Marah Altenberg**

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



**DIST  
RICT 06**

**John Wasik**

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



**DIST  
RICT 13**

**Sandy Hart (Chair)**

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



**DIST  
RICT 07**

**Carissa Casbon**

Portions of Beach Park, Gurnee, and Waukegan.



**DIST  
RICT 14**

**Angelo D. Kyle**

Park City and portions of North Chicago, and Waukegan.



**LAKE COUNTY  
BOARD  
MEMBERS**

# Budget Summary

*Building a Sustainable and Collaborative Future*

**Lake County, Illinois - FY2026 Budget - Overall Summary**

**County Administrator Recommended**

		Appropriation	Revenue	Levy	Cash
Government Funds	PROPERTY TAX				
	Operating				
	F101-General Fund	226,089,133	135,790,948	97,520,681	(7,222,496)
	F202-FICA	14,578,485	20,000	15,500,000	(941,515)
	F204-IMRF .	13,400,425	60,000	9,000,000	4,340,425
	F206-Liability Insurance and Risk Fund	7,529,232	637,101	10,000,000	(3,107,869)
	F208-Veterans Assistance Commission	6,431,317	228,572	6,431,317	(228,572)
	F210-Health Department	91,020,988	68,634,684	25,000,000	(2,613,696)
	F212-Stormwater Management	3,686,081	775,399	1,000,000	1,910,682
	F214-Division of Transportation	18,541,135	4,144,062	8,000,000	6,397,073
	F216-Hulse Detention Center .	8,162,682	5,840,849	500,000	1,821,833
	F220-TB Clinic	758,511	114,376	1,000,000	(355,865)
	SUB TOTAL OPERATING	390,197,989	216,245,991	173,951,998	0
			390,197,989		
	CAPITAL				
	F232-Bridge Tax	4,004,025	83,000	3,903,059	17,966
	F234-Matching Tax	8,493,376	157,000	8,259,730	76,646
	SUB TOTAL CAPITAL	12,497,401	240,000	12,162,789	94,612
			12,402,789		
	TOTAL PROPERTY TAX	402,695,390	216,485,991	186,114,787	94,612
	TRUTH-IN-TAXATION EFFECT:		402,600,778		
	SPECIAL REVENUE				
	F250-Probation Services Fee .	1,697,000	1,061,500	0	635,500
	F251-Supreme Court Public Defender Fund	105,000	105,317	0	317
	F252-Law Library	477,108	511,761	0	34,653
	F253-Transportation Safety Highway Hire-back Fund	125,000	25,000	0	100,000
	F254-Children's Waiting Room Fund	211,592	213,528	0	1,936
	F255-Neutral Site Custody Exchange Fee	180,250	184,283	0	4,033
	F256-Court Automation	1,111,982	953,933	0	158,049
	F257-Circuit Clerk Electronic Citation Fund	142,000	220,662	0	78,662
	F258-Court Document Storage .	1,954,000	997,519	0	956,481
	F259-Foreclosure Mediation Fund	120,130	105,000	0	15,130
	F260-Recorder Automation .	1,049,684	1,074,817	0	25,133
	F261-Eviction Mediation Fund	0	100,000	0	100,000
	F262-Vital Records Automation	10,000	83,287	0	73,287
	F263-State's Attorney Records Automation	50,000	8,000	0	42,000
	F264-GIS Automation Fee	1,448,712	1,687,045	0	238,333
	F265-PD Records Automation Fund	0	3,027	0	3,027
	F266-Tax Sale Automation Fee	158,158	92,456	0	65,702
	F267-Coroner Fees	356,750	363,000	0	6,250
	F268-Motor Fuel Tax	19,981,090	19,981,090	0	0
	F269-Sales Tax for Transportation & Public Safety	46,640,673	46,640,673	0	0
	F270-Solid Waste Management Tax	241,573	241,573	0	0
	F288-County Option Motor Fuel	13,195,076	13,195,076	0	0
	F740-Community Development .	5,161,405	5,161,405	0	0
	F750-Workforce Development	8,985,501	8,985,501	0	0
	F767-Video Gaming	1,200,000	1,200,000	0	0
	F720-Sheriff's Asset Forfeiture	325,000	165,000	0	160,000



**Lake County, Illinois - FY2026 Budget - Overall Summary**

**County Administrator Recommended**

		<b>Appropriation</b>	<b>Revenue</b>	<b>Levy</b>	<b>Cash</b>
Proprietary Funds	F725-Inmate Welfare Fund	1,510,770	679,000	0	831,770
	F726-Law Enforcement Records Mgt System Fund	373,000	373,000	0	0
	F760-Asset Forfeiture	77,228	54,500	0	22,728
	F765-Money Laundering Forfeiture	20,000	5,450	0	14,550
	F770-Computer Fraud Forfeiture	172,000	86,500	0	85,500
	F771-Opioid Settlement Fund	795,037	20,601	0	774,436
	F780-Environmental Prosecution	74,708	3,000	0	71,708
	<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>107,950,427</b>	<b>104,582,504</b>	<b>0</b>	<b>4,499,185</b>
	<b>CAPITAL PROJECT</b>				
	F106-Long Term Capital	7,852,197	7,173,391	0	678,806
	<b>TOTAL CAPITAL PROJECT</b>	<b>7,852,197</b>	<b>7,173,391</b>	<b>0</b>	<b>678,806</b>
	<b>DEBT SERVICE FUNDS</b>				
	F300-2018 GO Refunding Bonds	2,608,600	2,608,600	0	0
	F301-2019 GO Refunding Bonds	7,104,850	7,104,850	0	0
	F307-2015 GO Alternate Bond	5,034,825	5,034,825	0	0
	F308-2022 G.O. Bonds Fund	2,180,250	2,180,250	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>16,928,525</b>	<b>16,928,525</b>	<b>0</b>	<b>0</b>
Proprietary Funds	<b>INTERNAL SERVICE</b>				
	F510-Health, Life & Dental Insurance	52,385,000	52,385,000	0	0
	<b>TOTAL INTERNAL SERVICE</b>	<b>52,385,000</b>	<b>52,385,000</b>	<b>0</b>	<b>0</b>
	<b>ENTERPRISE</b>				
	F610-Public Works	57,523,728	57,602,311	178,509	257,092
Special Service Areas	F615-Public Works - Capital	25,820,850	11,695,000	0	14,125,850
	<b>TOTAL ENTERPRISE FUNDS</b>	<b>83,344,578</b>	<b>69,297,311</b>	<b>178,509</b>	<b>14,382,942</b>
	<b>TOTALS:</b>	<b>671,156,117</b>	<b>466,852,722</b>	<b>186,293,296</b>	<b>19,655,545</b>
	<b>SPECIAL SERVICE AREAS</b>				
	F272-Special Service Area #8 Loon Lake	50,000	725	50,000	725
	F276-Special Service Area #12-The Woods of Ivanhoe	34,400	0	34,400	0
	F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	224,210	0	225,000	790
	F354-Special Service Area #16	1,936,557	0	1,934,057	2,500
	F290-Special Service Area #17 Construction	14,160	0	14,160	0
		<b>2,259,327</b>	<b>725</b>	<b>2,257,617</b>	<b>4,015</b>
<b>GRAND TOTAL</b>		<b>673,415,444</b>	<b>466,853,447</b>	<b>188,550,913</b>	<b>19,659,560</b>
			<b>655,404,360</b>		

**FY2026 Approved Budget without Double Appropriation**

		<b>Appropriation</b>	<b>Total Without Double Appropriation</b>	<b>Amount of Double Appropriation</b>
<b>Government Funds</b>	<b>PROPERTY TAX</b>			
	<b>OPERATING</b>			
	F101-General Fund	226,089,133	225,496,783	592,350
	F202-FICA	14,578,485	0	14,578,485
	F204-IMRF .	13,400,425	0	13,400,425
	F206-Liability Insurance and Risk Fund	7,529,232	7,529,232	0
	F208-Veterans Assistance Commission	6,431,317	6,431,317	0
	F210-Health Department	91,020,988	90,932,184	88,804
	F212-Stormwater Management	3,686,081	3,681,081	5,000
	F214-Division of Transportation	18,541,135	18,541,135	0
	F216-Hulse Detention Center .	8,162,682	8,160,682	2,000
	F220-TB Clinic	758,511	758,511	0
	<b>SUB TOTAL OPERATING</b>	<b>390,197,989</b>	<b>361,530,925</b>	<b>28,667,064</b>
	<b>CAPITAL</b>			
	F232-Bridge Tax	4,004,025	4,004,025	0
	F234-Matching Tax	8,493,376	8,493,376	0
	<b>SUB TOTAL CAPITAL</b>	<b>12,497,401</b>	<b>12,497,401</b>	<b>0</b>
	<b>TOTAL PROPERTY TAX</b>	<b>402,695,390</b>	<b>374,028,326</b>	<b>28,667,064</b>
	<b>SPECIAL REVENUE</b>			
	F250-Probation Services Fee .	1,697,000	1,682,000	15,000
	F251-Supreme Court Public Defender Fund	105,000	105,000	0
	F252-Law Library	477,108	442,831	34,277
	F253-Transportation Safety Highway Hire-back Fund	125,000	125,000	0
	F254-Children's Waiting Room Fund	211,592	193,322	18,270
	F255-Neutral Site Custody Exchange Fee	180,250	180,250	0
	F256-Court Automation	1,111,982	1,111,982	0
	F257-Circuit Clerk Electronic Citation Fund	142,000	142,000	0
	F258-Court Document Storage .	1,954,000	1,954,000	0
	F259-Foreclosure Mediation Fund	120,130	120,130	0
	F260-Recorder Automation .	1,049,684	952,628	97,056
	F262-Vital Records Automation	10,000	10,000	0
	F263-State's Attorney Records Automation	50,000	50,000	0
	F264-GIS Automation Fee	1,448,712	1,448,712	0
	F266-Tax Sale Automation Fee	158,158	158,158	0
	F267-Coroner Fees	356,750	350,750	6,000
	F268-Motor Fuel Tax	19,981,090	19,981,090	0
	F269-Sales Tax for Transportation & Public Safety	46,640,673	46,640,673	0
	F270-Solid Waste Management Tax	241,573	241,573	0
	F288-County Option Motor Fuel	13,195,076	13,195,076	0
	F720-Sheriff Asset Forfeiture Fund	325,000	325,000	0
	F725-Inmate Welfare Fund	1,510,770	1,510,770	0
	F726-Law Enforcement Records Mgt System Fund	373,000	273,000	100,000

**FY2026 Approved Budget without Double Appropriation**

		<b>Appropriation</b>	<b>Total Without Double Appropriation</b>	<b>Amount of Double Appropriation</b>
	F740-Community Development .	5,161,405	4,973,737	187,668
	F750-Workforce Development	8,985,501	8,615,131	370,370
	F760-Asset Forfeiture Account	77,228	77,228	0
	F765-Money Laundering Forfeiture Fund	20,000	20,000	0
	F767-Video Gaming	1,200,000	1,200,000	0
	F770-Computer Fraud Forfeitures .	172,000	172,000	0
	F771-Opioid Settlement Fund	795,037	795,037	0
	F780-Environmental Prosecution Fund	74,708	74,708	0
	<b>TOTAL SPECIAL REVENUE</b>	<b>107,950,427</b>	<b>107,121,786</b>	<b>828,641</b>
	<b>CAPITAL PROJECT</b>			
	F106-Long Term Capital	7,852,197	7,852,197	0
	<b>TOTAL CAPITAL PROJECT</b>	<b>7,852,197</b>	<b>7,852,197</b>	<b>0</b>
	<b>DEBT SERVICE FUNDS</b>			
	F300-2018 GO Refunding Bonds	2,608,600	0	2,608,600
	F301-2019 GO Refunding Bonds	7,104,850	0	7,104,850
	F307-2015 GO Alternate Bond	5,034,825	5,034,825	0
	F308-2022 G.O. Bonds Fund	2,180,250	2,180,250	0
	<b>TOTAL DEBT SERVICE</b>	<b>16,928,525</b>	<b>7,215,075</b>	<b>9,713,450</b>
	<b>INTERNAL SERVICE</b>			
	F510-Health, Life & Dental Insurance	52,385,000	9,469,250	42,915,750
Proprietary Funds	<b>ENTERPRISE</b>			
	F610-Public Works	57,523,728	55,359,509	2,164,219
	F615-Public Works - Capital	25,820,850	25,820,850	0
	<b>TOTAL ENTERPRISE</b>	<b>83,344,578</b>	<b>81,180,359</b>	<b>2,164,219</b>
Special Service Areas	<b>SPECIAL SERVICE AREAS</b>			
	F272-Special Service Area #8 Loon Lake	50,000	48,200	1,800
	F276-Special Service Area #12 The Woods of Ivanhoe	34,400	34,400	0
	F290-Special Service Area #17 Construction	14,160	14,160	0
	F350-Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Const	224,210	224,210	0
	F354-Special Service Area #16	1,936,557	1,936,557	0
	<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>2,259,327</b>	<b>2,257,527</b>	<b>1,800</b>
	<b>GRAND TOTAL</b>	<b>673,415,444</b>	<b>589,124,520</b>	<b>84,290,924</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
<b>Property Tax Operating Funds</b>						
F101	F101-General Fund	A41100-Property Taxes	73,269,378	87,227,708	87,227,708	97,520,681
		Other Taxes	72,080,384	75,740,000	75,740,000	74,662,600
		A42X-Licenses & Permits	3,159,915	3,455,900	3,455,900	3,579,600
		A43X-Fines and Forfeitures	998,832	753,700	753,700	834,050
		A45X-Intergovernmental	21,011,246	14,823,791	20,202,104	15,113,311
		A46X-Charges for Services	13,285,845	11,879,385	11,879,385	13,018,376
		A49X-Transfers	19,817,322	20,204,373	20,204,373	20,392,266
		AHM-Miscellaneous	22,168,545	8,370,015	8,370,015	8,190,744
<b>Total</b>	<b>101</b>		<b>225,791,468</b>	<b>222,454,872</b>	<b>227,833,185</b>	<b>233,311,628</b>
F202	FICA	A41100-Property Taxes	15,397,908	16,000,000	16,000,000	15,500,000
		Other Taxes	3,134	-	-	-
		AHM-Miscellaneous	26,350	8,700	8,700	20,000
<b>Total</b>	<b>202</b>		<b>15,427,392</b>	<b>16,008,700</b>	<b>16,008,700</b>	<b>15,520,000</b>
F204	IMRF	A41100-Property Taxes	12,906,151	12,000,000	12,000,000	9,000,000
		Other Taxes	4,021	-	-	-
		AHM-Miscellaneous	84,472	110,000	110,000	60,000
<b>Total</b>	<b>204</b>		<b>12,994,644</b>	<b>12,110,000</b>	<b>12,110,000</b>	<b>9,060,000</b>
F206	Liability Insurance and Risk	A41100-Property Taxes	14,409,548	10,000,000	10,000,000	10,000,000
		Other Taxes	2,055	-	-	-
		A49X-Transfers	29,406	25,983	25,983	30,101
		AHM-Miscellaneous	707,714	621,500	621,500	607,000
<b>Total</b>	<b>206</b>		<b>15,148,723</b>	<b>10,647,483</b>	<b>10,647,483</b>	<b>10,637,101</b>
F208	Veterans Assistance Commission	A41100-Property Taxes	5,457,907	6,025,939	6,025,939	6,431,317
		Other Taxes	864	-	-	-
		A49X-Transfers	-	225,883	225,883	228,572
		AHM-Miscellaneous	23,909	9,000	9,000	-
<b>Total</b>	<b>F208</b>		<b>5,482,680</b>	<b>6,260,822</b>	<b>6,260,822</b>	<b>6,659,889</b>
F210	Health Department	A41100-Property Taxes	20,861,497	22,000,000	22,000,000	25,000,000
		Other Taxes	4,368	-	-	-
		A42X-Licenses & Permits	2,485,258	2,550,886	2,550,886	2,638,415
		A43X-Fines and Forfeitures	27,803	29,109	29,109	27,803
		A45X-Intergovernmental	54,441,150	54,391,375	57,305,775	53,371,821
		A46X-Charges for Services	3,976,703	3,888,774	3,888,774	4,729,838
		A49X-Transfers	6,931,296	7,325,846	7,325,846	7,488,305
		AHM-Miscellaneous	383,087	376,785	411,579	378,502
<b>Total</b>	<b>F210</b>		<b>89,111,161</b>	<b>90,562,775</b>	<b>93,511,969</b>	<b>93,634,684</b>
F212	Stormwater Management	A41100-Property Taxes	5,962,876	4,000,000	4,000,000	1,000,000
		Other Taxes	833	-	-	-
		A45X-Intergovernmental	2,765,114	86,900	26,273,809	66,400
		A46X-Charges for Services	406,794	350,000	350,000	390,000
		A49X-Transfers	234,211	273,239	273,239	278,999
		AHM-Miscellaneous	454,819	55,000	449,106	40,000
<b>Total</b>	<b>F212</b>		<b>9,824,647</b>	<b>4,765,139</b>	<b>31,346,153</b>	<b>1,775,399</b>
F214	Division of Transportation	A41100-Property Taxes	11,910,213	10,000,000	10,000,000	8,000,000
		Other Taxes	4,170	-	-	-
		A45X-Intergovernmental	351,765	309,657	309,657	351,690
		A46X-Charges for Services	1,889,695	2,160,682	2,160,682	2,097,195
		A49X-Transfers	1,284,730	1,292,018	1,292,018	1,459,177
		AHM-Miscellaneous	243,031	251,000	251,000	236,000
<b>Total</b>	<b>F214</b>		<b>15,683,602</b>	<b>14,013,357</b>	<b>14,013,357</b>	<b>12,144,062</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2024, FY2025 and FY2026**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2024</b>	<b>County Board Approved FY2025</b>	<b>Modified Budget FY2025</b>	<b>Budget County Admin FY2026</b>
F216	Hulse Detention Center	A41100-Property Taxes	4,963,734	2,500,000	2,500,000	500,000
		Other Taxes	1,449	-	-	-
		A45X-Intergovernmental	4,790,337	5,237,228	5,237,228	4,917,860
		A49X-Transfers	615,270	760,077	760,077	772,989
		AHM-Miscellaneous	147,861	145,000	145,000	150,000
<b>Total</b>	<b>F216</b>		<b>10,518,650</b>	<b>8,642,305</b>	<b>8,642,305</b>	<b>6,340,849</b>
F220	TB Clinic	A41100-Property Taxes	347,645	615,000	615,000	1,000,000
		Other Taxes	98	-	-	-
		A45X-Intergovernmental	4,582	6,474	6,474	33,282
		A46X-Charges for Services	12,454	18,558	18,558	12,455
		A49X-Transfers	56,632	59,304	59,304	67,639
		AHM-Miscellaneous	1,635	7,300	7,300	1,000
<b>Total</b>	<b>F220</b>		<b>423,046</b>	<b>706,636</b>	<b>706,636</b>	<b>1,114,376</b>
<b>Total Property Tax Operating Funds</b>			<b>400,406,012</b>	<b>386,172,089</b>	<b>421,080,610</b>	<b>390,197,988</b>
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	A41100-Property Taxes	3,875,907	3,903,059	3,903,059	3,903,059
		Other Taxes	1,026	-	-	-
		AHM-Miscellaneous	75,493	63,972	63,972	83,000
<b>Total</b>	<b>F232</b>		<b>3,952,426</b>	<b>3,967,031</b>	<b>3,967,031</b>	<b>3,986,059</b>
F234	Matching Tax	A41100-Property Taxes	8,202,473	8,259,730	8,259,730	8,259,730
		Other Taxes	2,174	-	-	-
		A45X-Intergovernmental	297,689	-	-	-
		AHM-Miscellaneous	142,205	123,538	123,538	157,000
<b>Total</b>	<b>F234</b>		<b>8,644,541</b>	<b>8,383,268</b>	<b>8,383,268</b>	<b>8,416,730</b>
<b>Total Property Tax Capital Funds</b>			<b>12,596,967</b>	<b>12,350,299</b>	<b>12,350,299</b>	<b>12,402,789</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	A46X-Charges for Services	974,850	1,049,000	1,049,000	1,023,500
		AHM-Miscellaneous	37,830	38,347	38,347	38,000
<b>Total</b>	<b>F250</b>		<b>1,012,680</b>	<b>1,087,347</b>	<b>1,087,347</b>	<b>1,061,500</b>
F251	Supreme Court Public Defender Fund	A45X-Intergovernmental	84,197	-	-	105,000
		AHM-Miscellaneous	633	-	-	317
<b>Total</b>	<b>F251</b>		<b>84,830</b>	<b>-</b>	<b>-</b>	<b>105,317</b>
F252	Law Library	A46X-Charges for Services	518,679	500,000	500,000	500,000
		AHM-Miscellaneous	8,838	11,250	11,250	11,761
<b>Total</b>	<b>F252</b>		<b>527,517</b>	<b>511,250</b>	<b>511,250</b>	<b>511,761</b>
F253	Transportation Safety Highway Hire-back	A43X-Fines and Forfeitures	17,018	45,000	45,000	25,000
		AHM-Miscellaneous	1,522	-	-	-
<b>Total</b>	<b>F253</b>		<b>18,541</b>	<b>45,000</b>	<b>45,000</b>	<b>25,000</b>
F254	Children's Waiting Room	A46X-Charges for Services	219,511	200,000	200,000	210,000
		AHM-Miscellaneous	3,023	2,916	2,916	3,528
<b>Total</b>	<b>F254</b>		<b>222,534</b>	<b>202,916</b>	<b>202,916</b>	<b>213,528</b>
F255	Neutral Site Custody Exchange Fee	A46X-Charges for Services	199,105	175,000	175,000	180,250
		AHM-Miscellaneous	3,113	3,972	3,972	4,033
<b>Total</b>	<b>F255</b>		<b>202,217</b>	<b>178,972</b>	<b>178,972</b>	<b>184,283</b>
F256	Court Automation	A46X-Charges for Services	967,674	940,000	940,000	940,000
		AHM-Miscellaneous	8,844	14,684	14,684	13,933
<b>Total</b>	<b>F256</b>		<b>976,518</b>	<b>954,684</b>	<b>954,684</b>	<b>953,933</b>
F257	Circuit Clerk Electronic Citation	A46X-Charges for Services	229,030	175,000	175,000	205,000
		AHM-Miscellaneous	13,465	12,909	12,909	15,662
<b>Total</b>	<b>F257</b>		<b>242,495</b>	<b>187,909</b>	<b>187,909</b>	<b>220,662</b>



**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
F258	Court Document Storage	A46X-Charges for Services	20,772	18,500	18,500	23,000
		AHM-Miscellaneous .	995,212	970,435	970,435	974,519
<b>Total F258</b>			<b>1,015,984</b>	<b>988,935</b>	<b>988,935</b>	<b>997,519</b>
F259	Foreclosure Mediation Fund	A46X-Charges for Services	-	105,000	105,000	105,000
<b>Total F259</b>			<b>-</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
F260	Recorder Automation	A46X-Charges for Services	933,812	900,000	900,000	1,050,000
		AHM-Miscellaneous .	18,881	24,970	24,970	24,817
<b>Total F260</b>			<b>952,693</b>	<b>924,970</b>	<b>924,970</b>	<b>1,074,817</b>
F261	Eviction Mediation Fund	A43X-Fines and Forfeitures	-	48,000	48,000	100,000
<b>Total F261</b>			<b>-</b>	<b>48,000</b>	<b>48,000</b>	<b>100,000</b>
F262	Vital Records Automation	A46X-Charges for Services	78,944	83,000	83,000	82,000
		AHM-Miscellaneous .	1,064	1,117	1,117	1,287
<b>Total F262</b>			<b>80,008</b>	<b>84,117</b>	<b>84,117</b>	<b>83,287</b>
F263	SAO Records Automation	A46X-Charges for Services	6,356	6,000	6,000	6,000
		AHM-Miscellaneous .	2,551	2,739	2,739	2,000
<b>Total F263</b>			<b>8,908</b>	<b>8,739</b>	<b>8,739</b>	<b>8,000</b>
F264	GIS Automation Fee	A46X-Charges for Services	1,327,392	1,430,000	1,430,000	1,668,333
		AHM-Miscellaneous .	19,252	13,731	13,731	18,712
<b>Total F264</b>			<b>1,346,644</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>1,687,045</b>
F265	PD Records Automation Fund	A46X-Charges for Services	4,453	3,000	3,000	3,000
		AHM-Miscellaneous .	27	-	-	27
<b>Total F265</b>			<b>4,480</b>	<b>3,000</b>	<b>3,000</b>	<b>3,027</b>
		Other Taxes	35,940	35,000	35,000	35,000
F266	Tax Sale Automation Fee	AHM-Miscellaneous .	54,836	56,526	56,526	57,456
<b>Total F266</b>			<b>90,776</b>	<b>91,526</b>	<b>91,526</b>	<b>92,456</b>
F267	Coroner Fees	A42X-Licenses & Permits	360,350	350,000	350,000	360,000
		A45X-Intergovernmental	12,314	-	-	-
		A46X-Charges for Services	5,646	10,000	10,000	-
		AHM-Miscellaneous .	2,646	1,846	1,846	3,000
<b>Total F267</b>			<b>380,956</b>	<b>361,846</b>	<b>361,846</b>	<b>363,000</b>
		Other Taxes	18,116,905	16,750,674	16,750,674	17,025,245
F268	Motor Fuel Tax	A45X-Intergovernmental	1,018,092	5,863,800	7,384,806	855,845
		AHM-Miscellaneous .	3,956,380	348,929	348,929	2,100,000
<b>Total F268</b>			<b>23,091,377</b>	<b>22,963,403</b>	<b>24,484,409</b>	<b>19,981,090</b>
F269	Sales Tax for Transportation & Public Safety	Other Taxes	41,300,408	43,401,506	43,401,506	42,967,426
		A45X-Intergovernmental	9,573,339	1,766,082	4,130,282	2,626,982
		AHM-Miscellaneous .	855,614	893,455	893,455	1,046,265
<b>Total F269</b>			<b>51,729,362</b>	<b>46,061,043</b>	<b>48,425,243</b>	<b>46,640,673</b>
F270	Solid Waste Management	A46X-Charges for Services	647,174	350,000	350,000	227,573
		AHM-Miscellaneous .	15,740	14,469	14,469	14,000
<b>Total F270</b>			<b>662,914</b>	<b>364,469</b>	<b>364,469</b>	<b>241,573</b>
F288	Motor Fuel Tax-County Option	A45X-Intergovernmental	2,373,838	-	-	-
		AHM-Miscellaneous .	1,591,762	-	-	980,000
<b>Total F288</b>			<b>17,398,350</b>	<b>12,215,076</b>	<b>12,215,076</b>	<b>13,195,076</b>
F720	Sheriff Asset Forfeiture	A46X-Charges for Services	143,701	155,000	155,000	155,000
		AHM-Miscellaneous .	8,604	5,896	5,896	10,000
<b>Total F720</b>			<b>152,306</b>	<b>160,896</b>	<b>160,896</b>	<b>165,000</b>
F725	Inmate Welfare Fund	AHM-Miscellaneous .	666,739	550,627	550,627	679,000
<b>Total F725</b>			<b>666,739</b>	<b>550,627</b>	<b>550,627</b>	<b>679,000</b>
F726	Law Enforcement Records Management System Fund	A45X-Intergovernmental	0	0	260,000	273,000
		A49X-Transfers .	0	0	90,000	100,000
<b>Total F726</b>			<b>0</b>	<b>0</b>	<b>350,000</b>	<b>373,000</b>
F740	HUD Grants	A45X-Intergovernmental	8,545,311	4,694,337	24,625,757	5,056,405
		A49X-Transfers .	71,405	75,000	105,000	105,000
<b>Total F740</b>			<b>8,616,716</b>	<b>4,769,337</b>	<b>24,730,757</b>	<b>5,161,405</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
F743-	Lake Co Regional Stormwater Mgt Projects	A45X-Intergovernmental	8,194,623	-	64,815,469	-
		AHM-Miscellaneous .	4,123	2,940	2,940	-
<b>Total</b>	<b>F743</b>		<b>8,198,746</b>	<b>2,940</b>	<b>64,818,409</b>	<b>0</b>
F750	Workforce Development	A45X-Intergovernmental	6,468,998	-	8,123,725	8,516,787
		A49X-Transfers .	312,010	444,657	444,657	468,714
		AHM-Miscellaneous .	74,861	-	-	-
<b>Total</b>	<b>F750</b>		<b>6,855,868</b>	<b>444,657</b>	<b>8,568,382</b>	<b>8,985,501</b>
F760-SAO	Asset Forfeiture	A46X-Charges for Services	54,468	58,000	58,000	53,500
		AHM-Miscellaneous .	1,926	1,813	1,813	1,000
<b>Total</b>	<b>F760</b>		<b>56,394</b>	<b>59,813</b>	<b>59,813</b>	<b>54,500</b>
F765-Money	Laundering Forfeiture	A46X-Charges for Services	-	10,000	10,000	5,000
		AHM-Miscellaneous .	380	432	432	450
<b>Total</b>	<b>F765</b>		<b>380</b>	<b>10,432</b>	<b>10,432</b>	<b>5,450</b>
F767	Video Gaming	A41X-Taxes	1,254,715	1,100,000	1,100,000	1,200,000
<b>Total</b>	<b>F767</b>		<b>1,254,715</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,200,000</b>
F770-Computer	Fraud Forfeiture	AHM-Miscellaneous .	111,380	87,099	87,099	86,500
<b>Total</b>	<b>F770</b>		<b>111,380</b>	<b>87,099</b>	<b>87,099</b>	<b>86,500</b>
F771-Opioid	Settlement Fund	A45X-Intergovernmental	2,029,746	-	-	-
		AHM-Miscellaneous .	22,364	18,838	18,838	20,601
<b>Total</b>	<b>F771</b>		<b>2,052,110</b>	<b>18,838</b>	<b>18,838</b>	<b>20,601</b>
F780-Environmental	Prosecution	AHM-Miscellaneous .	1,315	3,446	3,446	3,000
<b>Total</b>	<b>F780</b>		<b>1,315</b>	<b>3,446</b>	<b>3,446</b>	<b>3,000</b>
<b>Total Special Revenue Funds</b>			<b>128,016,450</b>	<b>96,040,019</b>	<b>192,825,838</b>	<b>104,582,504</b>
<b>Capital Project Funds</b>						
		Other Taxes	1,026	-	-	-
F106	Long Term Capital Outlay	A49X-Transfers .	30,609,113	8,362,200	8,362,200	7,173,391
<b>Total</b>	<b>F106</b>		<b>30,609,113</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>7,173,391</b>
F403	2010A Bond Road Construction Projects	AHM-Miscellaneous .	3,688	-	-	-
<b>Total</b>	<b>F403</b>		<b>3,688</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>32,265,149</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>7,173,391</b>
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	A49X-Transfers .	2,624,550	2,616,750	2,616,750	2,608,600
		AHM-Miscellaneous .	6,160	-	-	-
<b>Total</b>	<b>F300</b>		<b>2,630,710</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>2,608,600</b>
F301	2019 GO Refunding Bonds	A49X-Transfers .	8,314,150	7,652,100	7,652,100	7,104,850
		AHM-Miscellaneous .	33,671	-	-	-
<b>Total</b>	<b>F301</b>		<b>8,347,821</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>7,104,850</b>
F306	2013 GO Road Bonds	AHM-Miscellaneous .	13	-	-	-
<b>Total</b>	<b>F306</b>		<b>13</b>	<b>-</b>	<b>-</b>	<b>-</b>
F307	2015A Debt Service Fund	A49X-Transfers .	5,037,325	5,032,875	5,032,875	5,034,825
		AHM-Miscellaneous .	9,294	-	-	-
<b>Total</b>	<b>F307</b>		<b>5,046,619</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>5,034,825</b>
F315	2005 GO Refunding Bonds	AHM-Miscellaneous .	1,072	-	-	-
<b>Total</b>	<b>F315</b>		<b>1,072</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Debt Service Funds</b>			<b>18,216,409</b>	<b>17,486,975</b>	<b>17,486,975</b>	<b>16,928,525</b>
<b>Internal Service Funds</b>						
F510	Health, Life & Dental Insurance	AHM-Miscellaneous .	45,363,288	50,262,642	50,262,642	52,385,000
<b>Total</b>	<b>F510</b>		<b>45,363,288</b>	<b>50,262,642</b>	<b>50,262,642</b>	<b>52,385,000</b>
<b>Total Internal Service Funds</b>			<b>45,363,288</b>	<b>50,262,642</b>	<b>50,262,642</b>	<b>52,385,000</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2024, FY2025 and FY2026**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2024</b>	<b>County Board Approved FY2025</b>	<b>Modified Budget FY2025</b>	<b>Budget County Admin FY2026</b>
<b>Enterprise Funds</b>						
F610-Public Works		A41100-Property Taxes	177,403	178,845	178,845	178,509
		A45X-Intergovernmental	17,415	20,000	20,000	20,000
		A46X-Charges for Services	52,193,573	52,586,867	52,586,867	54,124,933
		AHM-Miscellaneous .	3,509,565	2,874,482	2,874,482	3,457,378
<b>Total F610</b>			<b>55,897,956</b>	<b>55,660,194</b>	<b>55,660,194</b>	<b>57,780,820</b>
F615-Public Works Capital		A45X-Intergovernmental	-	-	2,159,504	-
		A46X-Charges for Services	2,552,494	2,781,400	2,781,400	2,695,000
		A49X-Transfers .	-	-	-	9,000,000
		AHM-Miscellaneous .	1,160,226	-	-	-
<b>Total F615</b>			<b>3,712,721</b>	<b>2,781,400</b>	<b>4,940,904</b>	<b>11,695,000</b>
<b>Total Enterprise Funds</b>			<b>59,610,677</b>	<b>58,441,594</b>	<b>60,601,098</b>	<b>69,475,820</b>
<b>Special Service Areas</b>						
F272 Special Service Area #8 Loon Lake		A41100-Property Taxes	49,879	50,000	50,000	50,000
		Other Taxes	27	-	-	-
		AHM-Miscellaneous .	-371	1,031	1,031	725
<b>Total F272</b>			<b>49,535</b>	<b>51,031</b>	<b>51,031</b>	<b>50,725</b>
F276 Special Service Area #12 The Woods of Ivanhoe		A41100-Property Taxes	34,000	34,400	34,400	34,400
		AHM-Miscellaneous .	952	842	842	-
<b>Total F276</b>			<b>34,952</b>	<b>35,242</b>	<b>35,242</b>	<b>34,400</b>
F290 Special Service Area #17 Ivanhoe Estates		A41100-Property Taxes	14,161	14,160	14,160	14,160
		AHM-Miscellaneous .	644	-	-	-
<b>Total F290</b>			<b>14,806</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	224,206	226,058	226,058	225,000
		AHM-Miscellaneous .	1,531	-	-	-
<b>Total F350</b>			<b>225,737</b>	<b>226,058</b>	<b>226,058</b>	<b>225,000</b>
F354 Special Service Area #16		A41100-Property Taxes	1,970,942	2,555,000	2,555,000	1,934,057
<b>Total F354</b>			<b>2,273,490</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,934,057</b>
<b>Total Special Service Areas</b>			<b>2,598,520</b>	<b>2,881,491</b>	<b>2,881,491</b>	<b>2,258,342</b>
<b>Total All Funds</b>			<b>699,073,472</b>	<b>631,997,309</b>	<b>765,851,153</b>	<b>655,404,359</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
<b>Property Tax Operating Funds</b>						
F101	General Fund	AH5X-Personnel	109,040,806	112,838,780	115,440,344	116,011,138
		AH6X-Commodities	4,491,398	4,837,834	5,452,819	3,129,447
		AH74X-Benefits .	35,656,283	38,332,748	39,065,841	39,543,988
		AH7X-Contractuals	80,940,231	62,671,051	78,404,547	64,119,036
		AH8X-Capital Expenditures	7,597,120	3,437,597	6,047,932	3,285,525
<b>Total</b>	<b>101</b>		<b>237,725,838</b>	<b>222,118,009</b>	<b>244,411,484</b>	<b>226,089,134</b>
F202	FICA	AH7X-Contractuals	12,461,020	14,141,758	14,141,758	14,578,485
<b>Total</b>	<b>202</b>		<b>12,461,020</b>	<b>14,141,758</b>	<b>14,141,758</b>	<b>14,578,485</b>
F204	IMRF	AH7X-Contractuals	12,523,314	13,698,854	13,698,854	13,400,424
<b>Total</b>	<b>204</b>		<b>12,523,314</b>	<b>13,698,854</b>	<b>13,698,854</b>	<b>13,400,424</b>
F206	Liability Insurance and Risk	AH5X-Personnel	243,744	189,654	189,654	220,427
		AH6X-Commodities	281	45,000	45,000	26,000
		AH74X-Benefits .	74,855	58,397	58,397	58,405
		AH7X-Contractuals	6,518,570	9,170,400	13,287,644	7,224,400
		AH8X-Capital Expenditures	54,117	-	-	-
<b>Total</b>	<b>206</b>		<b>6,891,567</b>	<b>9,463,451</b>	<b>13,580,695</b>	<b>7,529,232</b>
F208	Veterans Assistance Commission	AH5X-Personnel	1,266,764	1,631,799	1,631,799	1,663,685
		AH6X-Commodities	53,545	66,110	66,110	87,000
		AH74X-Benefits .	219,549	495,320	495,320	503,397
		AH7X-Contractuals	556,754	422,710	422,710	507,235
		AH8X-Capital Expenditures	114,355	3,410,000	3,410,000	3,670,000
<b>Total</b>	<b>F208</b>	<b>AHEX</b>	<b>2,210,967</b>	<b>6,025,939</b>	<b>6,025,939</b>	<b>6,431,317</b>
F210	Health Department	AH5X-Personnel	53,425,644	55,742,242	56,706,942	57,241,513
		AH6X-Commodities	2,868,939	2,643,316	2,739,071	2,496,110
		AH74X-Benefits .	17,575,912	18,875,846	19,222,161	18,123,176
		AH7X-Contractuals	11,623,161	12,237,563	13,120,316	12,211,653
		AH8X-Capital Expenditures	1,664,458	1,171,933	1,253,509	948,537
<b>Total</b>	<b>F210</b>		<b>87,158,113</b>	<b>90,670,900</b>	<b>93,041,999</b>	<b>91,020,989</b>
F212	Stormwater Management	AH5X-Personnel	1,922,429	2,044,105	2,044,105	2,065,218
		AH6X-Commodities	31,564	23,500	23,500	26,400
		AH74X-Benefits .	612,263	704,660	704,660	723,153
		AH7X-Contractuals	4,246,718	1,312,646	23,209,147	786,710
		AH8X-Capital Expenditures	79,667	84,541	84,541	84,600
<b>Total</b>	<b>F212</b>		<b>6,892,641</b>	<b>4,169,452</b>	<b>26,065,953</b>	<b>3,686,081</b>
F214	Division of Transportation	AH5X-Personnel	10,738,110	9,917,640	9,917,640	11,146,662
		AH6X-Commodities	1,946,128	2,365,451	2,365,451	2,203,836
		AH74X-Benefits .	3,487,419	3,629,684	3,629,684	3,881,675
		AH7X-Contractuals	1,016,720	1,042,120	1,042,120	1,055,352
		AH8X-Capital Expenditures	465,506	198,560	215,509	253,610
<b>Total</b>	<b>F214</b>		<b>17,653,883</b>	<b>17,153,455</b>	<b>17,170,404</b>	<b>18,541,135</b>
F216	Hulse Detention Center	AH5X-Personnel	4,926,763	5,356,333	5,356,333	5,523,712
		AH6X-Commodities	178,533	223,050	223,050	218,500
		AH74X-Benefits .	1,525,341	1,733,062	1,733,062	1,756,221
		AH7X-Contractuals	547,221	632,098	632,098	633,249
		AH8X-Capital Expenditures	18,045	140,000	140,000	31,000
<b>Total</b>	<b>F216</b>		<b>7,195,902</b>	<b>8,084,543</b>	<b>8,084,543</b>	<b>8,162,682</b>
F220	TB Clinic	AH5X-Personnel	476,542	460,557	460,557	526,291
		AH6X-Commodities	18,033	23,409	23,409	20,509
		AH74X-Benefits .	93,042	89,856	89,856	146,578
		AH7X-Contractuals	55,123	71,323	71,323	65,133
<b>Total</b>	<b>F220</b>		<b>642,738</b>	<b>645,145</b>	<b>645,145</b>	<b>758,511</b>
<b>Total Property Tax Operating Funds</b>			<b>391,355,984</b>	<b>386,171,506</b>	<b>436,866,773</b>	<b>390,197,990</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	AH6X-Commodities	-	15,450	15,450	42,436
		AH7X-Contractuals	103,553	364,650	364,650	117,309
		AH8X-Capital Expenditures	2,578,085	3,586,931	12,094,482	3,844,280
<b>Total</b>	<b>F232</b>		<b>2,681,638</b>	<b>3,967,031</b>	<b>12,474,582</b>	<b>4,004,025</b>
F234	Matching Tax	AH6X-Commodities	164,395	283,070	283,070	307,295
		AH7X-Contractuals	1,664,384	1,145,730	1,145,730	1,176,684
		AH8X-Capital Expenditures	3,503,844	6,954,468	23,379,413	7,009,397
<b>Total</b>	<b>F234</b>		<b>5,332,623</b>	<b>8,383,268</b>	<b>24,808,213</b>	<b>8,493,376</b>
<b>Total Property Tax Capital Funds</b>			<b>8,014,261</b>	<b>12,350,299</b>	<b>37,282,795</b>	<b>12,497,401</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	AH6X-Commodities	87,148	145,000	145,000	138,500
		AH7X-Contractuals	818,148	1,370,335	1,370,335	1,558,500
<b>Total</b>	<b>250</b>		<b>905,296</b>	<b>1,515,335</b>	<b>1,515,335</b>	<b>1,697,000</b>
F251	Supreme Court Public Defender Fund	AH6X-Commodities	4,169	-	14,500	12,000
		AH7X-Contractuals	80,028	113,114	98,614	93,000
<b>Total</b>	<b>F251</b>		<b>84,197</b>	<b>113,114</b>	<b>113,114</b>	<b>105,000</b>
F252	Law Library	AH5X-Personnel	166,960	179,117	179,117	180,024
		AH6X-Commodities	126,553	127,729	127,729	132,392
		AH74X-Benefits	73,153	79,853	79,853	66,275
		AH7X-Contractuals	78,680	91,603	91,603	98,417
<b>Total</b>	<b>F252</b>		<b>445,346</b>	<b>478,302</b>	<b>478,302</b>	<b>477,108</b>
F253	Transportation Safety Highway Hire-back	AH7X-Contractuals	64,255	50,000	50,000	50,000
		AH8X-Capital Expenditures	-	75,000	75,000	75,000
<b>Total</b>	<b>F253</b>		<b>64,255</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
F254	Children's Waiting Room	AH5X-Personnel	103,564	116,486	116,486	113,789
		AH6X-Commodities	3,109	4,500	4,500	4,700
		AH74X-Benefits	26,639	60,101	60,101	73,833
		AH7X-Contractuals	17,448	18,815	18,815	19,270
<b>Total</b>	<b>F254</b>		<b>150,760</b>	<b>199,902</b>	<b>199,902</b>	<b>211,592</b>
F255	Neutral Site Custody Exchange Fee	AH7X-Contractuals	175,000	175,000	175,000	180,250
<b>Total</b>	<b>F255</b>		<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>180,250</b>
F256	Court Automation	AH5X-Personnel	178,450	-	-	-
		AH6X-Commodities	36,460	31,236	31,236	27,132
		AH74X-Benefits	73,683	-	-	-
		AH7X-Contractuals	1,089,039	948,606	948,606	859,850
		AH8X-Capital Expenditures	46,790	518,300	558,993	225,000
<b>Total</b>	<b>F256</b>		<b>1,424,422</b>	<b>1,498,142</b>	<b>1,538,835</b>	<b>1,111,982</b>
F257	Circuit Clerk Electronic Citation	AH7X-Contractuals	13,000	150,000	150,000	142,000
<b>Total</b>	<b>F257</b>		<b>13,000</b>	<b>150,000</b>	<b>150,000</b>	<b>142,000</b>
F258	Court Document Storage	AH7X-Contractuals	357,894	773,700	950,469	1,354,000
		AH8X-Capital Expenditures	35,000	375,000	375,000	600,000
<b>Total</b>	<b>F258</b>		<b>392,894</b>	<b>1,148,700</b>	<b>1,325,469</b>	<b>1,954,000</b>
F259	Foreclosure Mediation Fund	AH7X-Contractuals	-	120,130	120,130	120,130
<b>Total</b>	<b>F259</b>		<b>0</b>	<b>120,130</b>	<b>120,130</b>	<b>120,130</b>
F260	Recorder Automation	AH5X-Personnel	782,831	619,723	619,723	508,999
		AH6X-Commodities	1,178	1,200	1,200	1,100
		AH74X-Benefits	299,558	252,287	252,287	207,279
		AH7X-Contractuals	287,047	366,793	366,793	332,306
<b>Total</b>	<b>F260</b>		<b>1,370,614</b>	<b>1,240,003</b>	<b>1,240,003</b>	<b>1,049,684</b>



**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
F262	Vital Records Automation	AH5X-Personnel	43,887	43,805	43,805	-
		AH6X-Commodities	-	-	-	10,000
		AH74X-Benefits	21,814	25,435	25,435	-
		AH7X-Contractuals	7,834	7,910	7,910	-
<b>Total</b>	<b>F262</b>		<b>73,535</b>	<b>77,150</b>	<b>77,150</b>	<b>10,000</b>
F263	SAO Records Automation	AH7X-Contractuals	-	-	5,000	20,000
		AH8X-Capital Expenditures	-	95,200	90,200	30,000
<b>Total</b>	<b>F263</b>		<b>0</b>	<b>95,200</b>	<b>95,200</b>	<b>50,000</b>
F264	GIS Automation Fee	AH7X-Contractuals	1,327,392	1,443,731	1,443,731	1,448,712
<b>Total</b>	<b>F264</b>		<b>1,327,392</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>1,448,712</b>
F266	Tax Sale Automation Fee	AH7X-Contractuals	75,521	350,282	350,282	158,158
<b>Total</b>	<b>F266</b>		<b>75,521</b>	<b>350,282</b>	<b>350,282</b>	<b>158,158</b>
F267	Coroner Fees	AH6X-Commodities	40,370	58,000	58,000	112,000
		AH7X-Contractuals	243,405	256,700	256,700	244,750
<b>Total</b>	<b>F267</b>		<b>283,775</b>	<b>314,700</b>	<b>314,700</b>	<b>356,750</b>
F268	Motor Fuel Tax	AH6X-Commodities	1,480,991	2,274,700	2,274,700	2,425,200
		AH7X-Contractuals	2,475,838	4,720,100	4,720,100	4,910,400
		AH8X-Capital Expenditures	19,698,902	15,968,603	68,101,151	12,645,490
<b>Total</b>	<b>F268</b>		<b>23,655,731</b>	<b>22,963,403</b>	<b>75,095,951</b>	<b>19,981,090</b>
F269	Sales Tax for Transportation & Public Safety	AH5X-Personnel	1,081,000	1,466,332	1,466,332	1,518,456
		AH74X-Benefits	376,679	540,597	540,597	548,461
		AH7X-Contractuals	10,241,874	9,001,310	9,964,494	8,470,976
		AH8X-Capital Expenditures	30,960,052	35,052,805	138,116,283	36,102,780
<b>Total</b>	<b>F269</b>		<b>42,659,605</b>	<b>46,061,044</b>	<b>150,087,706</b>	<b>46,640,673</b>
F270	Solid Waste Management Tax	AH7X-Contractuals	227,573	350,000	350,000	241,573
<b>Total</b>	<b>F270</b>		<b>227,573</b>	<b>350,000</b>	<b>350,000</b>	<b>241,573</b>
F288	Motor Fuel Tax-County Option	AH7X-Contractuals	1,355,725	-	-	-
		AH8X-Capital Expenditures	6,208,562	12,215,076	42,383,591	13,195,076
<b>Total</b>	<b>F288</b>		<b>7,564,287</b>	<b>12,215,076</b>	<b>42,383,591</b>	<b>13,195,076</b>
F720	Sheriff Asset Forfeiture	AH7X-Contractuals	51,318	250,000	616,342	275,000
		AH8X-Capital Expenditures	8,728	-	-	50,000
<b>Total</b>	<b>F720</b>		<b>60,046</b>	<b>250,000</b>	<b>616,342</b>	<b>325,000</b>
F725	Inmate Welfare Fund	AH5X-Personnel	136,477	225,483	225,483	227,682
		AH6X-Commodities	601,573	500,000	625,651	725,000
		AH74X-Benefits	31,097	69,859	69,859	58,088
		AH7X-Contractuals	130,824	500,000	500,000	500,000
<b>Total</b>	<b>F725</b>		<b>899,971</b>	<b>1,295,342</b>	<b>1,420,993</b>	<b>1,510,770</b>
F726	Law Enforcement Records Management System Fund	AH7X-Contractuals	-	-	350,000	373,000
<b>Total</b>	<b>F726</b>		<b>0</b>	<b>0</b>	<b>350,000</b>	<b>373,000</b>
F740	Community Development	AH5X-Personnel	849,619	955,726	955,726	980,437
		AH6X-Commodities	1,500	4,000	4,000	3,000
		AH74X-Benefits	268,482	314,871	314,871	312,633
		AH7X-Contractuals	8,094,184	3,484,642	23,032,886	3,857,899
		AH8X-Capital Expenditures	-	10,098	10,098	7,436
<b>Total</b>	<b>F740</b>		<b>9,213,785</b>	<b>4,769,337</b>	<b>24,317,581</b>	<b>5,161,405</b>
F743	Lake Co Regional Stormwater Mgt Projects	AH8X-Capital Expenditures	8,220,568	0	70,748,193	0
<b>Total</b>	<b>F743</b>		<b>8,220,568</b>	<b>0</b>	<b>70,748,193</b>	<b>0</b>
F750	Workforce Development	AH5X-Personnel	2,074,320	391,901	2,306,323	2,444,791
		AH6X-Commodities	137,660	-	50,196	188,612
		AH74X-Benefits	678,907	52,756	864,400	821,526
		AH7X-Contractuals	4,365,277	-	5,337,462	5,475,532
		AH8X-Capital Expenditures	12,552	-	10,001	55,040
<b>Total</b>	<b>F750</b>		<b>7,268,715</b>	<b>444,657</b>	<b>8,568,382</b>	<b>8,985,501</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
F760-SAO Asset Forfeiture		AH7X-Contractuals	17,452	45,000	45,000	77,228
<b>Total F760</b>			<b>17,452</b>	<b>45,000</b>	<b>45,000</b>	<b>77,228</b>
F765-Money Laundering Forfeiture		AH7X-Contractuals	6,200	10,000	10,000	20,000
<b>Total F765</b>			<b>6,200</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>
F767 Video Gaming		AH7X-Contractuals	1,107,209	1,100,000	1,654,899	1,200,000
<b>Total F767</b>			<b>1,107,209</b>	<b>1,100,000</b>	<b>1,654,899</b>	<b>1,200,000</b>
F770-Computer Fraud Forfeiture		AH6X-Commodities	988	32,000	32,000	22,000
		AH7X-Contractuals	101,524	90,000	120,000	150,000
<b>Total F770</b>			<b>102,512</b>	<b>122,000</b>	<b>152,000</b>	<b>172,000</b>
F771-Opioid Settlement Fund		AH5X-Personnel	75,260	77,250	77,250	76,825
		AH6X-Commodities	365	1,700	1,700	-
		AH74X-Benefits	36,441	39,774	39,774	10,412
		AH7X-Contractuals	48,685	562,800	562,800	707,800
<b>Total F771</b>			<b>160,751</b>	<b>681,524</b>	<b>681,524</b>	<b>795,037</b>
F780-Environmental Prosecution		AH6X-Commodities	-	1,000	1,000	1,000
		AH7X-Contractuals	14,682	28,000	28,000	73,708
<b>Total F780</b>			<b>14,682</b>	<b>29,000</b>	<b>29,000</b>	<b>74,708</b>
<b>Total Special Revenue Funds</b>			<b>107,965,094</b>	<b>99,381,074</b>	<b>385,773,315</b>	<b>107,950,427</b>
<b>Capital Project Funds</b>						
F106 Long Term Capital		AH7X-Contractuals	53,164	-	13,828	-
		AH8X-Capital Expenditures	16,489,573	20,362,200	31,286,201	7,852,197
<b>Total F106</b>		<b>Total Expenses</b>	<b>16,542,737</b>	<b>20,362,200</b>	<b>31,300,029</b>	<b>7,852,197</b>
<b>Total Capital Project Funds</b>			<b>16,542,737</b>	<b>20,362,200</b>	<b>31,300,029</b>	<b>7,852,197</b>
<b>Debt Service Funds</b>						
F300 2018 GO Refunding Bonds		AH7X-Contractuals	1,300	1,500	1,500	1,350
		AH9X-Debt Service	2,623,250	2,615,250	2,615,250	2,607,250
<b>Total F300</b>			<b>2,624,550</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>2,608,600</b>
F301 2019 GO Refunding Bonds		AH7X-Contractuals	1,650	1,500	1,500	1,650
		AH9X-Debt Service	8,313,400	7,650,600	7,650,600	7,103,200
<b>Total F301</b>			<b>8,315,050</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>7,104,850</b>
F307 2015A Debt Service Fund		AH7X-Contractuals	-	1,500	1,500	1,500
		AH9X-Debt Service	5,032,325	5,031,375	5,031,375	5,033,325
<b>Total F307</b>			<b>5,032,325</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>5,034,825</b>
<b>Total Debt Service Funds</b>			<b>18,153,925</b>	<b>17,486,975</b>	<b>17,486,975</b>	<b>16,928,525</b>
<b>Internal Service Funds</b>						
F510 Health, Life & Dental Insurance		AH74X-Benefits	3,241,910	3,485,000	3,485,000	3,685,000
		AH7X-Contractuals	42,945,570	47,500,000	47,500,000	48,700,000
<b>Total F510</b>			<b>46,187,479</b>	<b>50,985,000</b>	<b>50,985,000</b>	<b>52,385,000</b>
<b>Total Internal Service Funds</b>			<b>46,187,479</b>	<b>50,985,000</b>	<b>50,985,000</b>	<b>52,385,000</b>
<b>Enterprise Funds</b>						
F610 Public Works		AH5X-Personnel	7,916,301	8,097,622	8,097,622	8,761,211
		AH6X-Commodities	2,596,993	2,668,106	2,668,106	2,734,397
		AH74X-Benefits	2,608,766	2,965,141	2,965,141	3,295,507
		AH7X-Contractuals	25,729,219	29,264,511	29,264,511	38,339,251
		AH8X-Capital Expenditures	367,057	391,433	7,411,683	592,450
		AH9X-Debt Service	11,764,449	3,836,587	3,836,587	3,800,910
<b>Total F610</b>			<b>50,982,786</b>	<b>47,223,400</b>	<b>54,243,650</b>	<b>57,523,726</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2024, FY2025 and FY2026**

Fund	Fund Description	Category	Actual FY2024	County Board Approved FY2025	Modified Budget FY2025	Budget County Admin FY2026
F615	Public Works - Capital	AH7X-Contractuals	433,959	-	-	-
		AH8X-Capital Expenditures	334,123	24,371,380	26,770,884	25,820,850
		AH9X-Debt Service	447,158	-	-	-
<b>Total</b>	<b>F615</b>		<b>1,215,241</b>	<b>24,371,380</b>	<b>26,770,884</b>	<b>25,820,850</b>
<b>Total Enterprise Funds</b>			<b>52,198,027</b>	<b>71,594,780</b>	<b>81,014,534</b>	<b>83,344,576</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	AH6X-Commodities	1,632	4,100	4,100	4,400
		AH7X-Contractuals	48,368	45,900	45,900	45,600
<b>Total</b>	<b>F272</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
F276	Special Service Area #12 The Woods of Ivanhoe	AH7X-Contractuals	2,028	34,400	34,400	34,400
<b>Total</b>	<b>F276</b>		<b>2,028</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>
F290	Special Service Area #17 Ivanhoe Estates	AH7X-Contractuals	19,571	14,160	14,160	14,160
<b>Total</b>	<b>F290</b>		<b>19,571</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	AH9X-Debt Service	222,468	221,113	221,113	224,210
<b>Total</b>	<b>F350</b>		<b>222,468</b>	<b>221,113</b>	<b>221,113</b>	<b>224,210</b>
F354	Special Service Area #16	AH7X-Contractuals	-	-	-	2,500
		AH9X-Debt Service	1,934,057	237,500	237,500	1,934,057
<b>Total</b>	<b>F354</b>		<b>1,934,057</b>	<b>237,500</b>	<b>237,500</b>	<b>1,936,557</b>
<b>Total Special Service Areas</b>			<b>2,228,124</b>	<b>557,173</b>	<b>557,173</b>	<b>2,259,327</b>
<b>Total All Funds</b>			<b>642,645,633</b>	<b>658,889,007</b>	<b>1,040,916,595</b>	<b>673,415,443</b>

## FY2026 Personnel Count by Department

DEPARTMENT / AGENCY	Full-Time					Part-Time					FY26 - FY25	
	2022	2023	2024	2025	2026	2022	2023	2024	2025	2026	FT	PT
Chief County Assessment Office	29	29	29	29	29	0	0	0	0	0	0	0
Clerk of the Circuit Court	134	134	134	134	134	3	3	3	3	3	0	0
Circuit Courts	154	150	149	162	163	7	6	1	1	1	1	0
Coroner	15	15	15	15	15	0	0	0	0	0	0	0
County Administrator	23	25	26	26	26	3	2	2	2	2	0	0
County Board	24	22	22	22	21	0	0	0	0	0	-1	0
County Clerk	41	40	40	42	44	1	0	0	0	0	2	0
Enterprise Information Technology	55	54	53	52	52	0	0	0	0	0	0	0
Facilities & Construction Services	64	61	62	66	66	2	2	2	2	2	0	0
Finance Department	21	20	24	24	25	0	0	1	0	0	1	0
General Operating Expense (GOE)	0	15	12	0	0	0	0	0	0	0	0	0
Human Resources	15	16	16	17	17	0	0	0	0	0	0	0
Internal Audit	0	0	3	3	1	0	0	0	0	0	-2	0
Planning, Building & Development	33	33	33	33	34	0	0	0	0	0	1	0
Public Defender	50	53	56	50	51	0	0	0	0	0	1	0
Regional Office of Education	10	10	10	10	10	0	0	0	0	0	0	0
Sheriff	495	495	495	497	500	1	1	1	1	0	3	-1
Sheriff Merit Commission	0	0	0	0	0	0	0	0	0	0	0	0
State's Attorney	138	138	143	154	154	9	10	9	7	7	0	0
Treasurer	16	16	16	16	16	1	0	0	0	0	0	0
<b>SUBTOTAL GENERAL FUND DEPTS</b>	<b>1,317</b>	<b>1,326</b>	<b>1,338</b>	<b>1,352</b>	<b>1,358</b>	<b>27</b>	<b>24</b>	<b>19</b>	<b>16</b>	<b>15</b>	<b>6</b>	<b>-1</b>
Division of Transportation	127	127	113	114	114	0	0	0	0	0	0	0
Health Department	799	810	836	844	846	70	81	79	83	82	2	-1
Hulse Detention Center	74	79	78	78	78	4	4	3	3	3	0	0
Risk Management	2	2	2	2	2	0	0	0	0	0	0	0
Stormwater Management	20	22	22	22	20	0	2	2	2	1	-2	-1
Tuberculosis Clinic	8	8	8	8	8	0	0	0	0	0	0	0
Veterans Assistance	8	34	35	35	35	1	0	0	0	0	0	0
<b>SUBTOTAL OTHER PROPERTY TAX FUNDS</b>	<b>1,038</b>	<b>1,082</b>	<b>1,099</b>	<b>1,103</b>	<b>1,103</b>	<b>75</b>	<b>87</b>	<b>84</b>	<b>88</b>	<b>86</b>	<b>0</b>	<b>-2</b>
Kids' Korner	2	2	2	2	2	1	1	1	1	1	0	0
Community Development	15	15	12	12	12	0	0	0	0	0	0	0
Court Automation	4	4	2	0	0	0	0	0	0	0	0	0
Document Storage	0	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	1	1	1	0	0	0	0	0	0	0
Recorder Automation	14	13	12	10	8	0	0	0	0	0	-2	0
RTA Sales Tax for Transportation	0	0	13	16	16	0	0	0	0	0	0	0
Vital Records Automation	1	1	1	1	0	0	0	0	0	0	-1	0
Workforce Development	28	28	34	38	38	0	0	0	0	0	0	0
<b>SUBTOTAL SPECIAL REVENUE FUNDS</b>	<b>70</b>	<b>69</b>	<b>83</b>	<b>86</b>	<b>83</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	100	99	100	100	3	3	2	2	2	0	0
<b>SUBTOTAL ENTERPRISE FUNDS</b>	<b>99</b>	<b>100</b>	<b>99</b>	<b>100</b>	<b>100</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTALS</b>	<b>2,524</b>	<b>2,577</b>	<b>2,614</b>	<b>2,641</b>	<b>2,644</b>	<b>107</b>	<b>116</b>	<b>107</b>	<b>108</b>	<b>105</b>	<b>3</b>	<b>-3</b>

*Note: FY2025 position counts include changes that have occurred during FY2025, including positions funded through grants and changes due to department restructuring.*

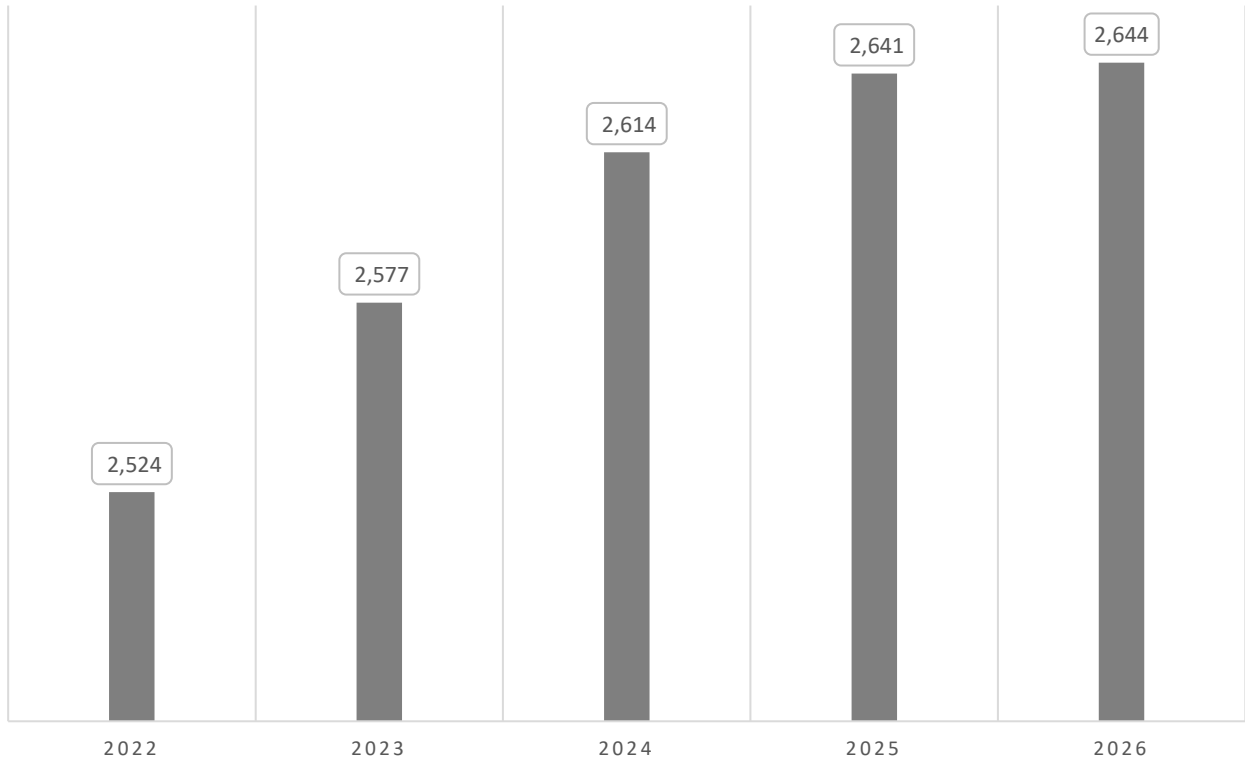
## FY2026 Personnel Changes by Department

	FY26 - FY25		
DEPARTMENT / AGENCY	FT	PT	NOTES
Chief County Assessment Office	0	0	
Clerk of the Circuit Court	0	0	
Circuit Courts	1	0	Includes recommended NPR ICMS Project Manager
Coroner	0	0	
County Administrator	0	0	
County Board	-1	0	Reduced by one executive assistant
County Clerk	2	0	Included two employees who moved from Recorder Automation
Enterprise Information Technology	0	0	
Facilities & Construction Services	0	0	
Finance Department	1	0	Includes recommended NPR Grant Coordinator
General Operating Expense (GOE)	0	0	
Human Resources	0	0	
Internal Audit	-2	0	Reduced by two internal review accountants
Planning, Building & Development	1	0	Added one Field Inspector per the NPR
Public Defender	1	0	Includes recommended NPR for Social Worker
Regional Office of Education	0	0	
Sheriff	3	-1	Includes three clerks for the Warrants Division per the NPR
Sheriff Merit Commission	0	0	
State's Attorney	0	0	
Treasurer	0	0	
<b>SUBTOTAL GENERAL FUND DEPTS</b>	<b>6</b>	<b>-1</b>	
Division of Transportation	0	0	
Health Department	2	-1	FT positions added due to grants and other funding increases. PT positions converted to FT positions.
Hulse Detention Center	0	0	
Risk Management	0	0	
Stormwater Management	-2	-1	Reduced by 2 full-time Capital Improvement Program Managers and 1 part-time Accounting Specialist.
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
<b>SUBTOTAL OTHER PROPERTY TAX FUNDS</b>	<b>0</b>	<b>-2</b>	
Kids' Korner	0	0	
Community Development	0	0	
Court Automation	0	0	
Document Storage	0	0	
Inmate Welfare	0	0	
Law Library	0	0	
Opioid Settlement	0	0	
Recorder Automation	-2	0	Reduced by two employees that moved into County Clerk's General Fund budget
RTA Sales Tax for Transportation	0	0	
Vital Records Automation	-1	0	Attrition
Workforce Development	0	0	
<b>SUBTOTAL SPECIAL REVENUE FUNDS</b>	<b>-3</b>	<b>0</b>	
Public Works	0	0	
<b>SUBTOTAL ENTERPRISE FUNDS</b>	<b>0</b>	<b>0</b>	
<b>GRAND TOTALS</b>	<b>3</b>	<b>-3</b>	

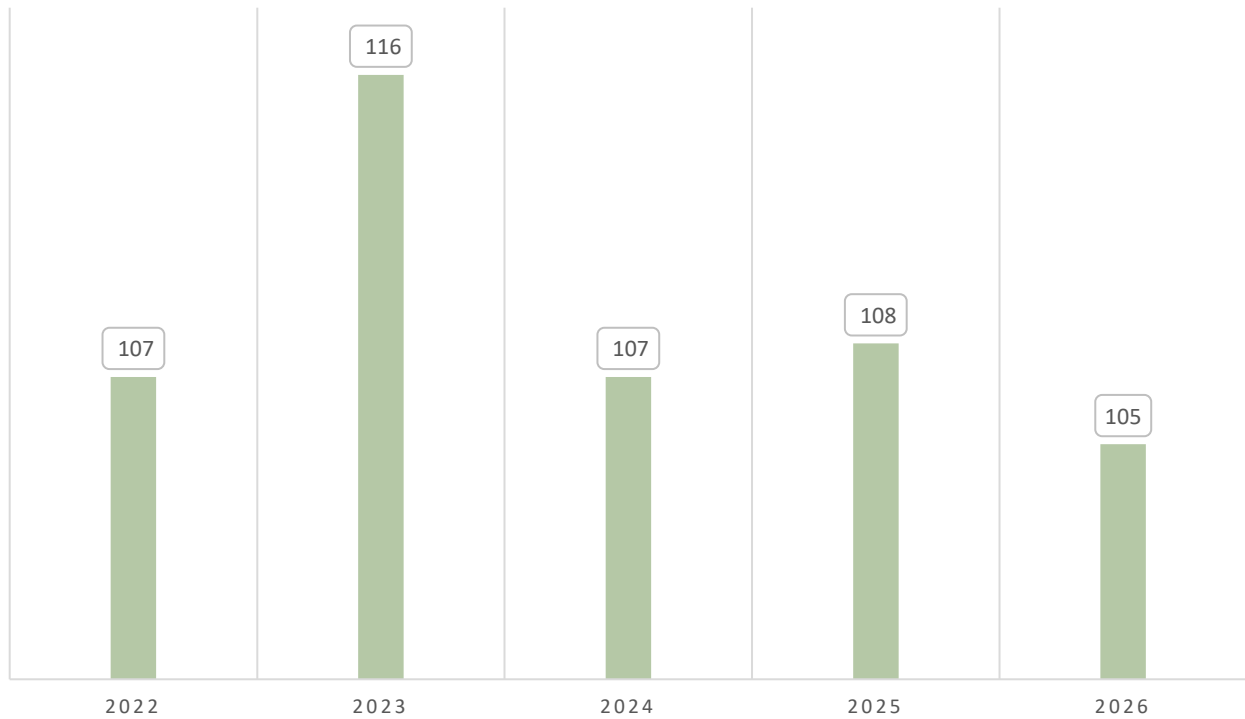


# AUTHORIZED POSITION HISTORY

## 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 not 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	26
Property Tax Capital Fund	2	1
Special Revenue Fund	34	15
Capital Projects Fund	1	1
Internal Service Fund	1	1
Enterprise Fund	2	1
Debt Service Fund	4	1
Special Service Areas	5	2

## 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 (DOT)** - 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.

## 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 (34 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. Motor Fuel Tax – County Option - DOT                   |
| 2. Community Development - PBD   | 19. Neutral Site Custody Exchange – Circuit Court          |
| 3. Computer Fraud Forfeiture – State's Attorney                                    | 20. Opioid Settlement – County Administrator               |
| 4. Coroner Fees - Coroner  | 21. Probation Services Fee – Circuit Court                 |
| 5. Court Automation – Circuit Court & Circuit Court Clerk                          | 22. Public Defender's Supreme Court – Public Defender      |
| 6. Court Document Storage – Circuit Court Clerk                                    | 23. Public Defender's Records Automation - Public Defender |
| 7. Electronic Citation – Circuit Court Clerk                                       | 24. Recorder Automation – County Clerk                     |
| 8. Environmental Prosecution - State's Attorney                                    | 25. RTA 1/4% Sales Tax for Transportation - DOT            |
| 9. Eviction Mediation - Circuit Court  | 26. Sheriff's Asset Forfeiture - Sheriff                   |
| 10. Foreclosure Mediation – Circuit Court  | 27. Solid Waste Management Tax - Finance                   |
| 11. GIS Automation Fund – County Clerk   | 28. State's Attorney's Office Records Automation           |
| 12. Inmate Welfare Fund - Sheriff  | 29. State's Attorney's Asset Forfeiture                    |
| 13. Lake County Regional Stormwater Management Projects<br>- Stormwater Management | 30. Tax Sale Automation Fund - Treasurer                   |
| 14. Law Enforcement Records Management System - Sheriff                            | 31. Transportation Safety Highway Hire-Back - Sheriff      |
| 15. Law Library – Circuit Court  | 32. Video Gaming – County Board                            |
| 16. Money Laundering Forfeiture - State's Attorney                                 | 33. Vital Records Automation – County Clerk                |
| 17. Motor Fuel Tax – DOT   | 34. Workforce Development - Workforce Development          |

## 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





# Corporate Fund

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	145,349,761	162,967,708	162,967,708	172,183,281	9,215,573	6%
A42X-Licenses & Permits	3,159,915	3,455,900	3,455,900	3,579,600	123,700	4%
A43X-Fines and Forfeitures	998,832	753,700	753,700	834,050	80,350	11%
A45X-Intergovernmental	21,011,246	14,823,791	20,202,104	15,113,311	289,520	2%
A46X-Charges for Services	13,285,845	11,879,385	11,879,385	13,018,376	1,138,991	10%
A49X-Transfers	19,817,322	20,204,373	20,204,373	20,392,266	187,893	1%
AHM-Miscellaneous	22,168,545	8,370,015	8,370,015	8,190,744	-179,271)	-2%
<b>Total Revenue</b>	<b>225,791,468</b>	<b>222,454,872</b>	<b>227,833,185</b>	<b>233,311,628</b>	<b>10,856,756</b>	<b>5%</b>
AH5X-Personnel	109,040,806	112,838,780	115,440,344	116,011,138	3,172,358	3%
AH6X-Commodities	4,491,398	4,837,834	5,452,819	3,129,447	-1,708,387)	-35%
AH74X-Benefits	35,656,283	38,332,748	39,065,841	39,543,988	1,211,240	3%
AH7X-Contractuals	80,940,231	62,671,051	78,404,547	64,119,036	1,447,985	2%
AH8X-Capital Expenditures	7,597,120	3,437,597	6,047,932	3,285,525	-152,072)	-4%
<b>Total Expenses</b>	<b>237,725,838</b>	<b>222,118,009</b>	<b>244,411,484</b>	<b>226,089,134</b>	<b>3,971,125</b>	<b>2%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		75,983,380	74,894,950	73,269,378	87,227,708	87,227,708	74,766,790	97,394,897	97,520,681
A41110-Prior Year Property Taxes		-	85,699	19,794	-	-	33,304	-	-
A41120-TIF Districts Property Taxes		124,824	252,106	16,817	-	-	70,840	-	-
A41130-Penalty Cost & Interest On Collect		4,153,982	4,926,506	5,263,750	4,200,000	4,200,000	-	4,200,000	5,000,000
A41150-Tax Sale/Redemption P I & Cost		-	2,535,928	366,080	300,000	300,000	307,076	330,000	355,000
A41160-1% County Sales Tax		5,687,987	5,037,970	5,422,427	6,000,000	6,000,000	5,160,634	7,500,000	7,500,000
A41170-1/4% Supplemental Sales Tax		34,068,985	34,857,012	34,318,586	35,700,000	35,700,000	22,889,061	38,000,000	38,000,000
A41180-Use Sales Tax		3,346,633	3,253,094	2,937,231	3,550,000	3,550,000	686,181	702,600	702,600
A41190-Hotel-Motel Tax		28,186	43,367	44,556	40,000	40,000	46,221	45,000	60,000
A41192-Casino Tax		-	169,925	266,469	260,000	260,000	227,460	265,000	265,000
A41195-Video Gaming .		25	-	-	255,000	255,000	-	-	-
A41197-County Cannabis Sales Tax		2,291,383	2,776,350	3,143,406	2,800,000	2,800,000	1,824,700	3,400,000	3,400,000
A41210-State Income Tax		13,466,940	13,200,166	14,034,974	14,000,000	14,000,000	11,572,795	14,750,000	14,750,000
A41220-Pers Property Replace Tax		12,521,643	10,417,450	6,114,342	8,500,000	8,500,000	3,420,043	4,500,000	4,500,000
A41225-Cannabis Use Tax		135,174	125,150	131,950	135,000	135,000	97,311	130,000	130,000
<b>A41X-Taxes</b>		<b>151,809,142</b>	<b>152,575,672</b>	<b>145,349,761</b>	<b>162,967,708</b>	<b>162,967,708</b>	<b>121,102,415</b>	<b>171,217,497</b>	<b>172,183,281</b>
A42010-Liquor Licenses		204,380	191,262	206,450	205,000	205,000	197,320	205,000	205,000
A42020-Amusement Devices		10,100	9,550	9,600	9,800	9,800	8,650	9,600	9,600
A42030-Marriage Licenses		99,135	99,655	104,805	100,000	100,000	103,188	100,000	100,000
A42035-Civil Union Licenses		300	240	424	100	100	235	100	100
A42040-Building Permit Fees		1,345,380	1,272,673	1,408,996	1,520,000	1,520,000	1,533,928	1,800,000	1,800,000
A42060-Mobile Home Park License Fee		9,832	10,158	10,557	10,000	10,000	8,240	10,500	10,500
A42070-Elevator Permit		50,299	36,477	67,194	55,000	55,000	31,818	55,000	55,000
A42080-Recreational Veh Park License Fee		32,676	33,773	34,613	35,000	35,000	34,655	35,000	35,000
A42090-Zoning Administration Fees		387,836	194,286	200,661	250,000	250,000	239,347	240,000	240,000
A42091-Liquor License Hearing Fee		1,763	500	4,750	1,000	1,000	1,573	1,400	1,400
A42095-Site Capacity/Site Plan Review		-	548	-	-	-	-	-	-
A42120-Cable Fees		1,288,437	1,208,981	1,044,548	1,200,000	1,200,000	546,856	1,050,000	1,050,000
A42130-AT&T Support PEG		30,552	20,048	23,115	20,000	20,000	11,717	23,000	23,000
A42140-Comcast PEG Capital		49,471	53,186	44,203	50,000	50,000	24,176	50,000	50,000
<b>A42X-Licenses &amp; Permits</b>		<b>3,510,161</b>	<b>3,131,337</b>	<b>3,159,915</b>	<b>3,455,900</b>	<b>3,455,900</b>	<b>2,741,702</b>	<b>3,579,600</b>	<b>3,579,600</b>
A43000-Fines		-	2,000	1,530	-	-	90	-	-
A43020-False Alarm Fees		7,270	6,095	5,800	4,500	4,500	4,900	5,000	5,000
A43030-Fines Circuit Clerk		185,049	142,087	67,555	82,000	82,000	49,266	55,000	57,500
A43050-Fines Sheriff		394,303	364,440	440,911	426,000	426,000	296,182	426,000	426,000
A43055-Prisoner Review and Vehicle Fine collection		1,173	915	108	1,000	1,000	141	500	500
A43060-Overweight Fees - States Attorney		-	5,738	-	5,000	5,000	-	5,000	5,000
A43065-Administrative Adjudication Court Fines		7,423	13,051	18,614	15,000	15,000	12,002	15,000	15,000
A43070-Building & Zoning Violation Fines		19,977	29,692	43,376	20,000	20,000	34,653	45,000	45,000
A43075-Administrative Adjudication		27,379	42,541	56,669	40,000	40,000	83,327	100,000	100,000
A43080-Parking Fines Sheriff		-	10	38	50	50	73	50	50
A43085-Drug Addiction Services Fine		88	15	15	90	90	30	-	-
A43087-Circuit Clerk Automatic Expungement		38	10	10	60	60	20	-	-
A43100-DUI Fines Sheriff		57,731	57,882	58,612	55,000	55,000	50,538	55,000	55,000
A43110-Collection Fees		19,499	86,296	77,117	10,000	10,000	63,673	10,000	10,000
A43115-Eviction Mediation Program Filing Fees		-	-	110,569	-	-	-	-	-
A43120-INTC - Interest County		134,166	120,245	117,908	95,000	95,000	103,401	115,000	115,000
<b>A43X-Fines and Forfeitures</b>		<b>854,096</b>	<b>871,016</b>	<b>998,832</b>	<b>753,700</b>	<b>753,700</b>	<b>698,295</b>	<b>831,550</b>	<b>834,050</b>
A45010-Host Fees		2,047,125	1,903,614	1,884,159	1,900,000	1,900,000	1,284,425	1,800,000	1,800,000
A45020-All Other Salary Reimbursement		-	132,633	550,488	100,000	100,000	888,203	61,230	61,230
A45080-Dependent Children		12	-	-	-	-	-	-	-
A45100-Sheriff Convey Pers To Inst		9,460	30,349	9,216	15,000	15,000	7,671	15,000	15,000
A45105-Sheriff IST - Interstate Transfer		8,793	5,285	6,964	6,000	6,000	3,648	6,000	6,000
A45120-Sheriff Work Release		60,213	15,544	-	-	-	-	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45130-SSA Jail Incentive		31,523	25,116	8,000	25,000	25,000	3,000	20,000	20,000
A45140-Child Support IV-D Reimb		601,694	623,796	862,604	726,311	726,311	377,306	798,942	798,942
A45280-Salary Reimbursement		6,036,509	5,533,754	5,679,645	6,277,956	6,277,956	4,954,615	6,451,823	6,451,823
A45330-Grants - Other		48,291	5,253	-	-	-	-	10,000	10,000
A45332-Grants - County		-	-	144,246	-	-	-	-	-
A45333-Grants - State		159,299	516,433	929,604	144,000	1,482,911	1,425,522	-	-
A45334-Grants - Federal		1,319,838	1,644,724	2,934,613	200,000	1,931,282	1,845,781	200,000	200,000
A45335-Grants - Nonprofit		350,000	-	2,400,000	-	300,000	311,100	-	-
A45340-Other Federal Funds		62,285	17,100	-	-	50,000	9,590	-	-
A45350-Other State Funds		3,402,008	712,807	392,666	131,000	2,083,582	1,439,452	131,000	131,000
A45360-Program Income - Loans		-	1,000	1,000	-	5,538	-	-	-
A45380-Revenue From Municipalities		5,074,561	5,207,754	5,191,851	5,288,524	5,288,524	4,717,042	5,459,316	5,459,316
A45400-Revenue From Other Government Bodies		10,223	16,488	16,189	10,000	10,000	12,161	15,000	160,000
A45970-Transfers from Agency Funds		150,000	-	-	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>19,371,811</b>	<b>16,391,649</b>	<b>21,011,246</b>	<b>14,823,791</b>	<b>20,202,104</b>	<b>17,279,515</b>	<b>14,968,311</b>	<b>15,113,311</b>
A46010-Fees		6,239,925	4,233,248	3,972,992	3,422,000	3,422,000	4,802,987	3,846,500	4,463,167
A46015-Parking garage fees		18,954	25,125	34,338	27,500	27,500	25,583	30,000	30,000
A46030-Asset Forfeiture - State		-	-	824	-	-	-	-	-
A46040-Annual Support Fee's		44,410	37,550	-	-	-	-	-	-
A46050-Docket Fees		132,958	119,234	7,072	-	-	12,139	-	-
A46060-Appearence Fees		209	-	-	-	-	-	-	-
A46070-Transcripts		251,751	281,263	284,190	282,000	282,000	223,814	145,000	145,000
A46080-Citations		8,595	11,595	143,755	145,500	145,500	111,690	145,500	145,500
A46090-Traffic Costs		3,666,477	3,983,064	3,929,958	4,000,000	4,000,000	3,154,471	4,000,000	4,000,000
A46100-Passports		55,020	62,696	51,975	55,000	55,000	61,934	55,000	55,000
A46110-Bond Forefeitures		517,864	476,244	43,351	-	-	123,766	110,000	110,000
A46120-Bond Fees		537,134	699,371	299,418	-	-	115,837	-	-
A46130-Jury Demand		156,022	166,897	187,972	155,000	155,000	137,062	155,000	155,000
A46140-Adoption Fees		250	-	-	-	-	-	-	-
A46150-Penalties		-	-	-	-	-	138	-	-
A46155-Specialty Court Fee		198,305	132,684	121,041	120,120	120,120	91,091	120,000	120,000
A46157-Drug Court Fee		4,403	3,318	1,178	1,400	1,400	770	1,400	1,400
A46160-Court Security Fees		1,399,894	1,447,351	1,549,581	1,400,000	1,400,000	1,179,987	1,450,000	1,450,000
A46165-Therapeutic Intensive Monitoring Court Fee		4,422	7,466	3,902	3,600	3,600	3,259	3,600	3,600
A46170-Marriage Certificates		53,632	51,370	53,807	60,000	60,000	64,851	53,000	53,000
A46171-Marriage Certificates Additional Copy		13,722	13,579	13,823	14,000	14,000	15,448	13,800	13,800
A46175-Civil Union Certificates		120	232	128	320	320	164	120	120
A46176-Civil Union Certificates Additional Copy		24	30	32	50	50	19	30	30
A46180-Redemption Fees		-	480,645	194,859	150,000	150,000	155,295	160,000	160,000
A46190-Registrations by mail		12,040	-	-	-	-	-	-	-
A46191-Notary Registrations over the counter		1,795	13	-	-	-	-	-	-
A46195-Assumed Business Name Registrations		2,275	2,013	1,650	2,100	2,100	1,285	1,800	1,800
A46196-Assumed Business Name Withdrawals		51	-40	15	65	65	28	10	10
A46200-Death Certificates		14,296	14,064	14,752	14,000	14,000	13,549	14,000	14,000
A46201-Death Certificates additional copy		8,028	8,060	9,044	8,000	8,000	8,492	9,000	9,000
A46202-Death Certificates genealogy copy		248	228	206	200	200	194	200	200
A46210-Birth Certificates		106,968	100,664	94,386	102,000	102,000	110,811	90,000	90,000
A46211-Birth Certificates additional copy		16,512	15,872	15,122	16,500	16,500	18,556	15,500	15,500
A46212-Birth Cards		-	-	-	-	-	92	-	-
A46213-Birth Cards additional Copy		-	70	-	-	-	-	-	-
A46220-Certifications		631	326	416	640	640	511	320	320
A46221-Certificates of Authority		254	-	-	-	-	-	-	-
A46230-Copies Of County Clerk Records		179	123	127	150	150	53	120	120
A46240-Miscellaneous County Clerk Fees		6,144	5,365	6,153	5,000	5,000	3,435	6,000	6,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46250	States Attorneys Fees	260,979	267,407	261,117	200,000	200,000	193,761	200,000	230,000
A46260	Warrant Fees	65,105	58,609	31,352	75,000	75,000	29,922	65,000	65,000
A46270	Fire Arms Training Fees	6,825	11,475	9,075	7,000	7,000	7,538	7,000	7,000
A46280	Photograph Fee's	1,613	1,450	585	1,000	1,000	678	1,000	1,000
A46290	Special Police Services	181,428	193,235	205,919	220,000	220,000	156,308	220,000	220,000
A46300	Sheriff Fees-Circuit Clerk	305,985	342,967	321,437	300,000	300,000	253,838	310,000	310,000
A46305	Eviction Service Fees	99,918	82,243	90,465	100,000	100,000	71,159	100,000	100,000
A46310	Foreign Service	4,162	1,245	1,077	10,000	10,000	140	5,000	5,000
A46320	Marine Unit Fines	2,336	2,271	443	5,000	5,000	1,202	3,000	3,000
A46330	Foreclosure Fees	177,600	184,200	141,600	200,000	200,000	125,400	180,000	180,000
A46335	Eviction Rescheduling Fee	1,199	1,417	2,616	2,000	2,000	3,161	2,000	2,000
A46337	Foreclosure Mediation Fees	110,375	107,125	104,750	-	-	-	-	-
A46340	Radio Monthly Contracts	16,882	8,441	8,441	-	-	-	-	-
A46390	Court System Fee	10,763	6,962	4,076	6,000	6,000	2,999	5,000	5,000
A46391	Guardian Ad Litem Fees	4,388	1,595	1,137	4,500	4,500	6,250	6,000	6,000
A46392	Probation - Public Service Conversion Fee	3,348	4,233	1,551	1,400	1,400	2,113	1,400	1,400
A46395	Clerk Admin Fee	245,595	242,124	-	-	-	-	-	-
A46405	Single Drug Test Fee	225	-	450	300	300	425	200	200
A46406	Multiple Drug Test Fee	-	-	500	600	600	101	50	50
A46420	Copy Charges	21,998	20,710	26,018	20,100	20,100	12,607	20,750	20,750
A46425	Printing Services_46425	-	185,840	283,896	180,000	180,000	98,177	200,000	200,000
A46430	Tax Sale Revenue	-	6,398	1,588	8,000	8,000	2,072	1,500	1,500
A46440	Urine Analysis Test	124,405	139,969	104,531	110,500	110,500	68,785	86,500	86,500
A46455	Domestic Battery Fine - Circuit Clerk	12	6	0	-	-	1	-	-
A46510	Subtax Posting Fee	-	-	-	-	-	17	-	-
A46520	DNAC	716	599	321	250	250	210	-	-
A46540	Rezoning Legal Notices	2,428	2,162	1,831	2,500	2,500	1,934	2,500	2,500
A46550	Street Vacation Fees - Engineering	346	353	1,403	500	500	1,104	500	500
A46551	Street Vacation Fees - Planning	1,273	1,298	5,153	2,500	2,500	4,053	2,500	2,500
A46560	Sub-Division Fees - Engineering	270	852	-	500	500	140	500	500
A46561	Sub-Division Fees - Planning	3,069	4,470	-	2,500	2,500	1,789	2,500	2,500
A46580	Performance Bond Fees - Engineering	32	1,073	16	-	-	-	-	-
A46581	Performance Bond Fees - Planning	54	4,745	35	-	-	-	-	-
A46600	Conditional Use Permits	5,100	25,380	15,937	10,000	10,000	24,180	25,000	25,000
A46620	ZBA Variations Fees	26,229	33,993	37,955	25,000	25,000	30,307	35,000	35,000
A46680	Wetland Fees	36,667	34,876	-	-	-	-	-	-
A46700	Site Development Permit Fee	256,560	261,907	289,783	225,000	225,000	278,827	275,000	275,000
A46730	Northern Illinois Crime Lab	-	764	-	-	-	-	-	-
A46735	Crime Lab Clerk Fee	274	186	100	140	140	77	-	-
A46740	Sex Offender Registration Fee	6,858	4,823	5,974	7,000	7,000	10,901	6,000	6,000
A46745	Violent Offenders Against Youth Registration Fee	-	-	-	-	-	85	-	-
A46750	Elect Monitor System Service	168,134	203,463	101,360	-	-	-	-	-
A46780	County Trauma Center	298	203	127	100	100	101	-	-
A46790	Domestic Violence	-	467	-	-	-	12	-	-
A46795	Arrestee's Medical Cost Fund	22,080	23,431	19,156	20,000	20,000	15,011	20,000	20,000
A46800	Alias Search Fees	22,381	24,655	29,559	28,000	28,000	21,769	28,000	28,000
A46810	Records Search Fees	10,218	12,954	9,738	10,000	10,000	10,830	10,000	10,000
A46815	Affordable Housing Program Application Fees	-	-	-	-	-	5,500	2,500	2,500
A46820	Expungement Fees	18,105	17,766	13,245	12,000	12,000	10,800	13,000	13,000
A46850	All Other Charges For Services	12,834	10,257	8,586	10,000	10,000	5,926	11,500	11,500
A46860	Tax Sale Certificate Assignmnt	230	1,340	860	1,000	1,000	1,040	600	600
A46870	Tax Deeds \$5	235	255	200	250	250	100	200	200
A46880	Tax Sale Notices	28,755	29,174	32,492	30,000	30,000	30,724	30,000	30,000
A46890	Tax Sale Certif Cancel	9	9	9	-	-	6	9	9

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46900-Economic Interest Filing		990	3,665	2,045	1,000	1,000	1,606	1,000	1,000
A46910-Clerk Over-Payments		158	32	-107	-	-	22	-	-
A46930-GIS Fees		95,067	61,031	60,796	50,000	50,000	47,668	60,000	60,000
A46940-DUI Fund -State Police		253	-79	208	-	-	-208	-	-
A46950-DUI Fund - County		13	804	2	-	-	8	-	-
A46955-State's Attorney Civil Cannabis		38	10	10	-	-	20	-	-
A46970-Finger Print Fees		1,495	2,706	2,886	2,000	2,000	2,647	2,500	2,500
A46977-Prison Review - State		-	-4	5	-	-	-5	-	-
A47150-User Fee		2,294	2,294	7,474	2,600	2,600	-2,531	2,600	2,600
<b>A46X-Charges for Services</b>		<b>15,841,799</b>	<b>15,021,555</b>	<b>13,285,845</b>	<b>11,879,385</b>	<b>11,879,385</b>	<b>11,978,615</b>	<b>12,371,709</b>	<b>13,018,376</b>
A49920-Transfers From Other Funds		18,983,127	16,590,558	19,817,322	20,204,373	20,204,373	13,864,907	20,203,083	20,392,266
<b>A49X-Transfers</b>		<b>18,983,127</b>	<b>16,590,558</b>	<b>19,817,322</b>	<b>20,204,373</b>	<b>20,204,373</b>	<b>13,864,907</b>	<b>20,203,083</b>	<b>20,392,266</b>
A44010-Farm Rentals		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
A44020-Tower Rentals		8,084	9,039	8,887	16,995	16,995	15,784	16,510	16,510
A44030-Other Rentals		1	1	1	-	-	-	-	-
A48010-Interest		736,354	4,103,047	6,499,346	5,003,000	5,003,000	4,701,216	3,503,000	4,503,000
A48011-Interest Earnings - Old National Bank		9,390	32,712	-	-	-	-	-	-
A48014-Unrealized Gain/Loss on IPRIME Investments		-	66,600	332,400	-	-	213,919	-	-
A48015-Gain/Loss on Year End Valuation of Investment		12,317,060	7,219,247	10,101,233	-	-	-2,702,797	-	-
A48020-Indirect Cost Allocation		5,420,796	2,443,696	2,445,621	1,885,370	1,885,370	1,967,541	1,700,000	2,205,634
A48030-Off Track Betting Fees		7,705	-	-	-	-	-	-	-
A48060-Dependent Children Parents		25	-	-	-	-	-	-	-
A48070-Postage Charges		23,717	25,023	20,435	18,000	18,000	26,490	25,000	25,000
A48080-Surcharge On Fines		892	590	348	150	150	242	-	-
A48085-Percentage on TR CV Cases - County		5,447	3,945	1,718	1,200	1,200	1,167	-	-
A48095-Reimbursements from Attorneys		40	416	-	500	500	-	-	-
A48130-Employee Meal Reimbursement		15	-	-	-	-	-	-	-
A48145-Clothing Recycling Revenue		589	771	838	-	-	936	-	-
A48320-Proceeds From Sale Of Assets		140,685	338,992	335,702	300,000	300,000	278,841	300,000	300,000
A48330-Vending Machines Commissions		14,879	14,139	28,681	20,000	20,000	18,217	25,000	25,000
A49910-All Other Miscellaneous Revenue		812,862	8,328,205	2,392,334	1,123,800	1,123,800	792,863	1,014,600	1,114,600
<b>AHM-Miscellaneous</b>		<b>5,134,610</b>	<b>22,587,424</b>	<b>22,168,545</b>	<b>8,370,015</b>	<b>8,370,015</b>	<b>5,315,421</b>	<b>6,585,110</b>	<b>8,190,744</b>
<b>Total Revenue</b>		<b>205,235,526</b>	<b>227,169,211</b>	<b>225,791,468</b>	<b>222,454,872</b>	<b>227,833,185</b>	<b>172,980,870</b>	<b>229,756,860</b>	<b>233,311,628</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		86,844,884	90,692,409	100,684,405	103,395,676	105,835,399	82,732,053	105,027,697	106,411,202
A51120-Permanent PT Salaries/Wages		605,173	626,641	626,426	621,306	756,106	553,854	593,264	593,264
A51130-Payroll Accrual Year End		718,450	-220,595	-3,331,479	-	5,650	-	-	-
A51140-Overtime Salaries And Wages		7,498,799	8,939,727	7,313,178	5,846,200	5,853,700	5,693,107	5,926,750	5,921,750
A51141-Call Out Wages		71,344	76,395	66,664	77,500	77,500	53,568	77,500	77,500
A51145-Back Pay/Retro Pay		72,812	-	-	-	-	-	-	-
A51160-Holiday Pay		856,268	924,810	838,830	1,073,500	1,073,500	495,519	941,500	941,500
A51180-Special Pay		781,728	1,041,954	1,060,770	927,552	938,143	1,068,814	1,023,576	1,055,576
A51190-Judges Of Election		145,113	81,488	270,425	90,000	90,000	130,602	200,000	200,000
A51200-Temporary PT Salaries/Wages		427,836	346,783	349,365	592,666	592,666	262,855	592,666	592,666
A51210-Performance Appraisals		53,600	34,887	78,142	-	-	63,221	-	-
A51220-Vacation payout		557,735	603,102	563,430	-	-	438,315	-	-
A51230-Sick Payout		309,435	249,664	309,133	-	-	214,542	-	-
A51240-Opt Out Premium		159,566	172,862	184,620	195,000	198,000	135,145	197,700	197,700
A51260-Incentive payments		-	3,000	10,000	-	-	15,000	-	-
A51310-Cell Phone Allowance		12,810	13,337	16,898	19,380	19,680	15,355	19,980	19,980
<b>AH5X-Personnel</b>		<b>99,115,551</b>	<b>103,586,463</b>	<b>109,040,806</b>	<b>112,838,780</b>	<b>115,440,344</b>	<b>91,871,949</b>	<b>114,600,633</b>	<b>116,011,138</b>
A61010-Office Supplies		112,625	95,854	88,598	94,920	166,269	61,733	92,550	92,550
A61020-Computer Supplies		28,420	18,942	39,605	16,070	297,279	275,497	17,250	17,250
A61030-Books Manuals And Periodicals		20,862	6,817	12,760	23,469	23,469	24,284	12,050	12,050
A61040-Operational Supplies		774,015	783,860	767,004	764,105	973,693	521,667	737,402	737,852
A61050-Election Supplies		320,695	209,185	255,679	270,000	273,994	259,284	250,000	250,000
A61060-Clothing And Uniforms		256,772	228,494	288,993	325,500	325,500	275,533	317,250	317,250
A61070-Craft & Recreational Supplies		-	-	-	-	-	134	-	-
A61080-Food and Provisions		844,266	1,553,193	1,509,868	1,504,550	1,528,265	1,310,725	4,350	4,350
A61085-Food and Provisions - Employee		560	20	-	-	-	-	-	-
A61090-Printing and Photographic Supplies		2,444	3,852	-	3,000	3,000	8,989	1,500	1,500
A61100-Communication Supplies		-	-	120	-	-	-	-	-
A61110-Tool Allowance		6,642	7,042	6,813	9,000	9,000	5,478	7,000	7,000
A61120-Outreach Supplies		916	5,374	6,691	6,700	6,700	1,281	5,150	5,150
A61130-Wellness Equipment/Supplies		-	-	-	-	-	226	-	-
A62010-Medical Supplies		-	-	-	-	-	9	-	-
A63010-Building, Grounds Maintenance Supplies		302,086	219,628	191,621	370,000	370,000	161,987	303,000	303,000
A63020-Cleaning Supplies		151,044	155,287	158,158	155,000	155,000	127,486	155,000	155,000
A63030-Linen And Bedding		30,301	37,162	34,559	35,000	35,000	51,384	40,000	40,000
A63040-Housekeeping Supplies		-	96,404	100,795	170,000	170,000	88,003	195,000	160,000
A64010-Shooting Range		11,786	7,212	13,007	13,000	13,000	14,298	15,000	15,000
A64020-Ammunition		310,582	268,017	216,796	206,500	206,500	165,174	211,645	211,645
A64030-Firearms and bulletproof vests		1,506	-	-	-	-	-	-	-
A65020-Laboratory Supplies		30,864	16,105	354	-	-	2,015	-	-
A65050-Engineering Supplies		-	62	54	-	-	-	-	-
A65060-Sign And Safety Supplies		46	-	-	-	-	23	-	-
A65090-Gasoline		754,021	649,258	780,941	573,870	573,870	467,266	580,600	580,600
A65100-Diesel Fuel		54	6,407	2,444	5,500	5,500	3,867	6,000	6,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A65120-Automobile Repairs and Maintenance		100	2,219	14,489	5,000	5,000	15,497	5,750	5,750
A65130-Small Tools		1,964	1,252	1,996	5,000	5,000	1,582	5,000	5,000
A65135-Hardware Supplies		-	-	-	-	-	123	-	-
A65180-Miscellaneous Commodities		14,372	12,646	52	281,650	306,780	21,905	2,500	202,500
<b>AH6X-Commodities</b>		<b>3,976,945</b>	<b>4,384,288</b>	<b>4,491,398</b>	<b>4,837,834</b>	<b>5,452,819</b>	<b>3,865,450</b>	<b>2,963,997</b>	<b>3,129,447</b>
A74060-Health Premiums		2,592	4	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		18,747,214	18,769,433	19,248,025	20,102,364	20,563,847	16,760,584	21,195,051	21,547,029
A74100-Retirement Benefits/FICA		7,157,566	7,528,693	7,922,941	8,673,091	8,815,618	6,741,296	8,762,258	8,868,096
A74110-Retirement Benefits/IMRF		5,962,097	4,252,097	4,476,099	4,980,195	5,109,279	4,207,796	4,921,427	5,004,771
A74115-Retirement Benefits/SLEP		3,720,357	3,134,909	4,009,218	4,577,098	4,577,098	3,519,734	4,124,092	4,124,092
<b>AH74X-Benefits</b>		<b>35,589,827</b>	<b>33,685,135</b>	<b>35,656,283</b>	<b>38,332,748</b>	<b>39,065,841</b>	<b>31,229,409</b>	<b>39,002,828</b>	<b>39,543,988</b>
A71110-Auditing And Accounting		280,625	235,660	225,617	240,800	238,800	227,770	260,000	260,000
A71115-Judges of Elections		393,596	242,999	419,604	400,000	400,000	165,616	400,000	400,000
A71120-Interpreters		106,510	142,749	279,837	183,500	183,500	420,841	208,200	208,200
A71125-Staff Augmentation		767,227	1,587,340	952,456	1,706,500	1,706,500	607,015	862,646	862,646
A71130-Court Reporters		16,194	24,919	25,004	23,000	-98,136	17,655	23,700	23,700
A71140-Legal Services		441,764	444,362	435,883	332,580	404,940	320,501	327,500	327,500
A71145-Parliamentarian		-	20,593	21,425	15,000	15,000	14,019	24,000	24,000
A71150-Consultants		935,554	1,823,861	1,341,723	1,104,190	2,248,422	1,106,215	992,805	842,805
A71160-Labor Relations Counsel		380,170	217,709	226,053	210,000	210,000	188,033	230,000	220,000
A71170-Engineering Services		-	6,000	90,951	-	287,049	20,361	-	-
A71220-Computer Services		122,935	61,911	71,701	62,791	315,848	106,897	62,791	62,791
A71230-Software & Online Services		7,468,336	7,720,381	9,537,876	11,244,258	11,562,460	10,133,421	11,858,414	11,760,222
A71250-Document Imaging		6,036	3,441	6,696	4,000	4,000	2,806	3,500	3,500
A71255-Document Destruction		-	185	363	200	200	236	200	200
A71310-Laboratory Fees		51,614	118,650	2,539	-	-	-	-	-
A71325-Polygraph Fees		23,400	47,965	44,665	28,000	28,000	35,630	40,000	40,000
A71330-Medical Fees		3,950,184	4,202,812	4,408,512	4,445,000	4,880,520	4,322,602	5,812,000	5,812,000
A71415-Recruitment		-	-	22,199	-	-	22,920	-	-
A71420-Employee Physicals		267,937	299,591	337,177	282,850	282,850	149,416	280,000	280,000
A71430-Tuition Reimbursement		42,693	33,026	38,523	50,000	50,000	34,929	50,000	50,000
A71440-Stipend		-	-	-6,500	6,500	6,500	26,000	-	-
A71450-Mileage Reimbursement		27,642	26,263	37,046	32,150	32,150	28,681	38,575	38,575
A71460-ZBA Travel Allowance		2,762	4,655	5,300	4,500	4,500	4,400	4,500	4,500
A71465-Employee Service Awards		-	22,290	19,342	20,000	20,000	13,400	10,000	10,000
A71470-Employee Relations		59,242	44,357	49,843	53,765	53,765	34,573	49,440	49,935
A71490-Employment Ads-Help Wanted		32,353	14,874	18,598	15,000	15,000	2,363	15,000	15,000
A71500-Trips And Training		560,145	876,179	904,981	827,440	1,001,183	603,822	869,012	882,346
A71510-Trips		265	1,514	203	-	-	-	-	-
A71520-Training		603	2,777	3,437	-	-	2,038	-	-
A71527-Certification/Accreditation Fees		9,517	15,101	11,518	6,600	6,600	5,693	20,100	20,100
A71530-Programs and Services		261,546	346,341	160,966	403,000	590,433	336,553	401,500	401,500
A71610-Pest Control		8,721	17,792	26,412	21,500	21,500	28,666	55,000	55,000
A71620-Laundry And Cleaning		-	-	-	75	75	90	75	75

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71625-Burial/Cremation Services		19,954	16,615	-	-	-	-	25,000	25,000
A71630-Garbage Disposal		70,825	54,977	72,766	79,500	79,500	32,976	53,000	53,000
A71650-Security Services		1,138,139	1,144,517	1,264,976	1,380,645	1,380,645	909,992	1,439,671	1,439,671
A71670-Contracted Custodial Service .		202,864	200,247	174,472	237,000	237,000	150,669	237,000	210,000
A71710-Grant Projects		45,002	47,595	155,734	-	60,766	16,794	-	-
A71720-Abatement		73,411	-	-	30,000	30,000	-	-	30,000
A71730-GIS Data Development		100,000	90,000	93,750	127,300	127,300	132,550	111,300	111,300
A71810-Dues And Subscriptions		234,013	222,027	340,890	349,602	349,602	350,899	431,611	431,611
A71820-Dues		6,385	443	-	-	-	16	-	-
A71830-Transcripts .		64,493	44,958	88,858	60,000	60,000	53,705	61,000	61,000
A71840-Publications & Legal Notices		198,333	298,275	217,057	298,800	298,800	57,083	213,100	213,100
A71850-Advertising		1,424	-	500	1,000	1,000	-	1,500	1,500
A71910-Gas For Heating		389,096	488,742	368,854	490,000	490,000	424,332	445,000	445,000
A71920-Electricity		1,166,024	1,975,680	2,122,441	1,650,000	1,650,000	1,113,119	1,500,000	1,500,000
A71930-Water And Sewer Charges		309,777	355,654	283,131	335,000	335,000	204,483	325,000	325,000
A71935-Stormwater Fees		27,503	27,503	25,035	29,000	29,000	16,572	27,503	27,503
A71940-Telephone		11,061	5,414	3,625	6,000	6,000	2,273	6,000	6,000
A71950-Cellular Phones		154,090	163,844	200,831	299,015	299,515	189,955	289,395	291,495
A71955-Cell Phone Allowance .		-	-	-	-	-	-	1,500	-
A71960-Data/Telecommunications		1,233,801	1,231,484	1,270,500	1,169,400	1,169,400	731,045	1,031,700	1,031,700
A71965-Radio Fees		125,089	380,449	419,046	464,216	464,216	441,731	521,277	521,277
A71970-Courier Services		43,257	42,607	46,135	47,580	47,580	40,558	51,700	51,700
A71975-Translocation		-	-	97,299	75,500	75,500	47,209	110,250	110,250
A72010-Extradition Expenses		43,859	73,245	34,614	58,000	58,000	14,813	50,000	43,000
A72020-Investigative Expense		49,765	35,607	37,990	42,000	42,000	46,423	43,000	50,000
A72040-Adult Residential Treatment		204,426	172,565	-	-	358,651	15,889	-	-
A72050-Title Searches		22,460	11,720	6,730	15,000	15,000	8,650	10,000	10,000
A72120-Fidelity And Surety Bonds		-	-	-	-	-	30	-	-
A72160-Risk Premiums And Brokers Fees		3,671	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		366,078	419,549	533,303	373,120	373,120	405,129	375,300	375,300
A72220-Elevator Maintenance & Repairs		337,584	356,387	345,153	418,000	418,000	405,787	515,000	515,000
A72230-Boat Maintenance And Repairs		15,246	19,079	26,379	18,000	18,000	17,526	22,000	22,000
A72240-Radio Equipment Maintenance & Repair		60,365	59,917	87,001	80,000	80,000	36,848	360,000	360,000
A72250-Bldg & Grounds Maintenance & Repairs		878,689	928,381	1,050,350	1,730,000	1,738,474	1,055,045	1,730,000	1,430,000
A72255-Major Building Repairs .		175,852	389,676	378,141	300,000	315,943	101,365	300,000	300,000
A72260-Office Equip Maintenance And Repairs		10,719	11,295	12,971	15,000	15,000	14,568	15,000	15,000
A72280-Equipment Maintenance		564,405	504,945	532,830	694,493	939,792	643,782	525,289	525,289
A72510-Building Rentals		301,820	301,036	320,394	378,200	378,200	273,672	335,000	335,000
A72520-Record Storage		69,132	138,494	180,412	147,325	147,325	121,223	147,055	132,055
A72530-Equipment Rental		162,827	196,761	216,492	234,350	234,350	181,091	253,970	253,970
A72560-All Other Rentals		123,595	50,731	22,216	38,700	38,700	18,696	60,000	60,000
A72710-Chicago Metro Agency for Planning (CMAP)		31,102	62,204	64,692	67,300	67,300	67,802	69,850	69,850
A72720-Affordable Housing Advocacy		77,382	285,540	281,325	570,000	1,406,090	359,202	270,000	540,000
A72730-Lake County Partners		387,000	387,000	387,000	470,640	470,640	373,890	387,000	428,820

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79911-Ethics Commission		-	165	25	250	250	-	250	250
A79915-Constituent Services		89,064	48,432	101,508	80,000	80,000	11,916	-	-
A79920-Transfers Other Funds		48,606,096	37,364,531	39,098,631	18,671,732	18,731,732	10,489,766	14,397,935	17,591,176
A79930-Miscellaneous Contingency		160,468	96,074	46,256	833,229	1,111,263	181,019	-	400,000
A79940-Miscell Contractual Services		595,605	602,783	6,845,250	5,771,793	8,749,219	6,196,204	5,752,675	5,752,675
A79950-All Other Miscellaneous		-153,062	192,726	241,921	63,400	248,560	153,468	24,100	24,100
A72750-Lake County Co-Op Extension		39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
A72760-Northern Illinois Crime Lab		173,754	197,180	197,180	197,180	197,180	197,180	202,500	202,500
A72770-Hotel/Motel Tax distributed to LC Convention Bureau		15,728	34,354	71,456	40,000	40,000	16,753	-	60,000
A72785-Settlement 16CV3493 Expenses		-	-	-	-	5,500,000	-	-	-
A72786-Economic Opp Fund - Env Clean Up		-	-	-	-	2,000,000	-	-	-
A72790-Transfers to Other Governments		11,868	3,098	2,193	2,500	2,500	1,237	2,000	1,008,356
A72810-Credit Card Fees		100,100	86,648	115,966	101,000	101,000	70,379	116,000	116,000
A72815-Bank Service Charges		16,391	22,833	3,685	20,050	20,050	1,078	1,000	1,000
A72820-Postage		1,154,903	947,972	1,362,862	920,400	1,253,366	1,048,828	965,600	965,600
A72830-Printing Services_72830		75,069	157,500	402,422	249,467	304,967	248,367	394,650	394,650
A72840-Temporary Employment Services		26,826	-	-	-	-	-	33,000	33,000
A72875-Inmate Meal Services		-	-	-	-	-	-	1,587,000	1,587,000
A72890-Decedent Transport Services		130,050	125,248	113,679	151,000	151,000	88,836	135,000	135,000
A72910-Jurors Fees		106,681	111,551	128,699	125,000	125,000	83,431	125,000	125,000
A72920-Meals And Lodging For Jurors		7,076	-	-	-	-	-	-	-
A72935-Permits and Licenses Expense		675	675	16,318	1,700	13,521	21,396	1,000	1,000
A72940-All Other Fees		68,688	83,892	209,618	234,365	300,365	60,395	216,993	216,993
A72950-Registrars Fees		11,624	12,174	11,721	12,100	12,100	11,650	11,700	11,700
A72960-Witness Fees		63,620	76,396	57,062	80,500	80,500	64,128	110,000	75,500
A72970-Per Diem Fees		169,799	129,024	98,205	172,500	164,908	50,120	127,500	122,500
A73010-Assistance To Veterans		29,059	-29,059	-	-	-	-	-	-
A73020-Dependent Children.		10,443	62,630	22,500	-	-	-	-	-
A73170-Testing and Inspections Services		147,937	157,962	263,979	395,000	395,000	320,659	244,050	244,050
A73175-Elevator Inspections		5,258	5,133	6,249	6,000	6,000	3,563	6,000	6,000
A73190-Bad Debt Expense		2,200	-	-	-	-	-	-	-
A75020-Real Estate Taxes		-	50	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>77,383,004</b>	<b>70,330,431</b>	<b>80,940,231</b>	<b>62,671,051</b>	<b>78,404,547</b>	<b>47,419,923</b>	<b>59,742,882</b>	<b>64,119,036</b>
A81010-Land Purchased		23,365	-	-	-	287,139	-	-	-
A82010-Buildings And Structures		-	649,497	2,230,056	-	121,570	120,879	-	-
A82020-Building Improvements		372,480	133,182	242,654	-	150,000	168,150	-	-
A83010-Motor Vehicles		1,010,463	1,781,060	3,036,168	2,692,460	3,131,975	2,625,880	5,808,717	2,973,194
A84010-Construction & Maintenance Equipment		40,542	-	40,413	40,000	40,000	34,583	-	-
A84020-Radios & Electronic Equipment		2,931	2,954	1,067,353	-	269,570	-	-	-
A84030-Computer Equipment		2,325,166	2,572	150,582	2,500	938,871	940,536	24,900	24,900
A84035-PEG Capital		41,336	450,904	276,830	-	308,697	-	-	-
A84040-Computer System Software		578,033	13,348	3,777	-	45,550	-	150,000	-
A84060-Furniture And Office Equipment		77,144	58,204	6,927	-	51,922	-	6,000	9,271
A84100-Miscellaneous Equipment		-	-	146,220	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A85040-	Replacements	347,939	208,357	396,141	702,637	702,637	456,517	278,160	278,160
<b>AH8X-</b>	<b>Capital Expenditures</b>	<b>4,819,401</b>	<b>3,300,079</b>	<b>7,597,120</b>	<b>3,437,597</b>	<b>6,047,932</b>	<b>4,346,544</b>	<b>6,267,777</b>	<b>3,285,525</b>
<b>Total Expenses</b>		<b>220,884,727</b>	<b>215,286,397</b>	<b>237,725,838</b>	<b>222,118,009</b>	<b>244,411,484</b>	<b>178,733,275</b>	<b>222,578,117</b>	<b>226,089,134</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 following departments:

- 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, 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	80,361	85,000	85,000	88,140	3,140	4%
A46X-Charges for Services	748	100	100	3,250	3,150	3,150%
A49X-Transfers	(331)	0	0	0	0	0%
AHM-Miscellaneous	3,530	3,000	3,000	0	(3,000)	-100%
<b>Total Revenue</b>	<b>84,308</b>	<b>88,100</b>	<b>88,100</b>	<b>91,390</b>	<b>3,290</b>	<b>4%</b>
AH5X-Personnel	2,083,697	1,895,749	1,895,749	2,185,493	289,744	15%
AH6X-Commodities	20,687	29,200	29,200	30,000	800	3%
AH74X-Benefits	704,431	660,627	660,627	811,940	151,313	23%
AH7X-Contractuals	464,400	699,899	692,307	580,912	(118,987)	-17%
<b>Total Expenses</b>	<b>3,273,215</b>	<b>3,285,475</b>	<b>3,277,883</b>	<b>3,608,345</b>	<b>322,870</b>	<b>10%</b>

### GOALS

- Overall spending at or below the 2026 budget projection.
- Continue Board of Review alternate recruiting and training.
- Continued property address review/improvements in Lake County.
- Continued property ownership records clean up.
- Continued support of all GIS operations throughout all Lake County Departments.
- Review of Open Space Evaluation
- Audit of existing Non-Homestead exemptions



## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	29	29	29
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Research Coordinator	2
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
Property Research Analyst	9
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	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023* ACTUAL	TY2024 ACTUAL
Number of Taxable Real Estate Parcels	266,276	266,134	266,490	265,802	266,898
Web Traffic – Page Views	305,181	266,592	208,660	101,700	472,203

BOR MEASUREMENT *TY=TAX YEAR	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023* ACTUAL	TY2024 ACTUAL
Board of Review Appeals Filed	19,841	12,513	7,288	12,083	8,660
Net Change in Assessed Value from Board of Review Actions (millions)	(\$486.1)	(\$279.1)	(\$197.7)	(\$398.6)	(\$291.7)
Certificates of Error Processed	5,446	5,457	4,500	3,753	2,597

GIS MEASUREMENT *TY=TAX YEAR	TY2020 ACTUAL	TY2021 ACTUAL	TY2022 ACTUAL	TY2023* ACTUAL	TY2024 ACTUAL
Internet GIS Website Visits	1,129,075	741,557	515,633	764,291	900,902
Intranet GIS Website Visits	15,536	19,741	13,466	21,199	22,062
Requests for GIS Data or Maps	1,126	1,749	1,159	1,303	997
Recording Transactions Processed	21,357	28,594	18,769	24,415	1,136
Total Parcel Maps Updated	1,370	714	351	443	1,566
Number of Parcels Worked On	33,169	2,852	58,864	13,639	15,558

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

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M23X-Chief County Assessment Office F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45280-Salary Reimbursement		77,951	81,264	80,361	85,000	85,000	72,309	88,140	88,140
<b>A45X-Intergovernmental</b>		<b>77,951</b>	<b>81,264</b>	<b>80,361</b>	<b>85,000</b>	<b>85,000</b>	<b>72,309</b>	<b>88,140</b>	<b>88,140</b>
A46420-Copy Charges		2,886	869	748	100	100	290	750	750
A46815-Affordable Housing Program Application Fees		-	-	-	-	-	5,500	2,500	2,500
<b>A46X-Charges for Services</b>		<b>2,886</b>	<b>869</b>	<b>748</b>	<b>100</b>	<b>100</b>	<b>5,790</b>	<b>3,250</b>	<b>3,250</b>
A49920-Transfers From Other Funds		-	11,877	-331	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>11,877</b>	<b>331</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910-All Other Miscellaneous Revenue		-	2,000	3,530	3,000	3,000	-	-	-
<b>AHM-Miscellaneous</b>		<b>-</b>	<b>2,000</b>	<b>3,530</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>80,837</b>	<b>96,010</b>	<b>84,308</b>	<b>88,100</b>	<b>88,100</b>	<b>78,099</b>	<b>91,390</b>	<b>91,390</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M23X-Chief County Assessment Office F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,731,052	1,783,429	1,941,019	1,707,993	1,707,993	1,551,781	1,974,237	1,974,237
A51120-Permanent PT Salaries/Wages		154,031	159,043	165,421	169,756	169,756	133,117	169,756	169,756
A51130-Payroll Accrual Year End		7,663	2,076	-62,609	-	-	-	-	-
A51140-Overtime Salaries And Wages		15,702	21,557	36,270	15,000	15,000	19,610	45,000	40,000
A51180-Special Pay		716	160	711	-	-	442	-	-
A51210-Performance Appraisals		2,263	2,604	-	-	-	-	-	-
A51220-Vacation payout		2,232	45,133	-	-	-	14,718	-	-
A51230-Sick Payout		-	13,317	-	-	-	10,722	-	-
A51240-Opt Out Premium		2,440	923	2,885	3,000	3,000	1,385	1,500	1,500
<b>AH5X-Personnel</b>		<b>1,916,099</b>	<b>2,028,241</b>	<b>2,083,697</b>	<b>1,895,749</b>	<b>1,895,749</b>	<b>1,731,773</b>	<b>2,190,493</b>	<b>2,185,493</b>
A61010-Office Supplies		970	82	-	-	-	-	-	-
A61040-Operational Supplies		34,293	30,267	20,585	29,200	29,200	16,011	30,000	30,000
A61080-Food and Provisions		-	-	102	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>35,264</b>	<b>30,349</b>	<b>20,687</b>	<b>29,200</b>	<b>29,200</b>	<b>16,011</b>	<b>30,000</b>	<b>30,000</b>
A74080-H/L/D Employee Benefits		405,349	424,833	444,647	401,998	401,998	401,683	515,298	515,298
A74100-Retirement Benefits/FICA		141,179	146,532	152,316	145,025	145,025	126,393	167,573	167,573
A74110-Retirement Benefits/IMRF		138,786	102,160	107,469	113,604	113,604	96,843	129,069	129,069
<b>AH74X-Benefits</b>		<b>685,314</b>	<b>673,525</b>	<b>704,431</b>	<b>660,627</b>	<b>660,627</b>	<b>624,919</b>	<b>811,940</b>	<b>811,940</b>
A71140-Legal Services		201	2,975	405	580	580	-	-	-
A71220-Computer Services		-	1,200	-	-	-	-	-	-
A71230-Software & Online Services		50,378	48,072	177,261	183,740	183,740	189,400	202,327	202,327
A71450-Mileage Reimbursement		1,137	296	-	750	750	216	750	750
A71470-Employee Relations		708	738	332	435	435	497	435	435
A71500-Trips And Training		15,331	7,594	12,053	16,650	16,650	20,394	24,000	24,000
A71730-GIS Data Development		100,000	90,000	93,750	127,300	127,300	132,550	111,300	111,300
A71810-Dues And Subscriptions		10,199	11,977	9,323	11,144	11,144	11,050	10,000	10,000
A71840-Publications & Legal Notices		52,454	217,737	86,613	205,000	205,000	17,339	120,000	120,000
A72260-Office Equip Maintenance And Repairs		-	354	-	-	-	-	-	-
A72520-Record Storage		3,023	550	733	800	800	550	600	600
A72530-Equipment Rental		3,383	3,314	4,790	3,500	3,500	3,233	3,500	3,500
A72820-Postage		43	-	-	-	-	-	-	-
A72840-Temporary Employment Services		-	-	-	-	-	-	8,000	8,000
A72970-Per Diem Fees		150,254	108,680	79,140	150,000	142,408	35,755	105,000	100,000
<b>AH7X-Contractuals</b>		<b>387,111</b>	<b>493,486</b>	<b>464,400</b>	<b>699,899</b>	<b>692,307</b>	<b>410,983</b>	<b>585,912</b>	<b>580,912</b>
<b>Total Expenses</b>		<b>3,023,787</b>	<b>3,225,601</b>	<b>3,273,215</b>	<b>3,285,475</b>	<b>3,277,883</b>	<b>2,783,686</b>	<b>3,618,345</b>	<b>3,608,345</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	185,488	177,150	177,150	172,500	(4,650)	-3%
A46X-Charges for Services	5,108,143	4,800,610	4,800,610	4,750,350	(50,260)	-1%
A49X-Transfers	(23,183)	0	0	0	0	0%
AHM-Miscellaneous	47,851	19,550	19,550	25,000	5,450	28%
<b>Total Revenue</b>	<b>5,318,300</b>	<b>4,997,310</b>	<b>4,997,310</b>	<b>4,947,850</b>	<b>(49,460)</b>	<b>-1%</b>
AH5X-Personnel	7,143,340	7,274,483	7,274,483	7,932,644	658,161	9%
AH6X-Commodities	61,298	134,000	134,000	116,000	(18,000)	-13%
AH74X-Benefits	2,576,918	2,712,805	2,712,805	2,755,287	42,482	2%
AH7X-Contractuals	100,215	180,670	180,670	162,940	(17,730)	-10%
AH8X-Capital Expenditure	0	0	0	19,900	19,900	0%
<b>Total Expenses</b>	<b>9,881,771</b>	<b>10,301,958</b>	<b>10,301,958</b>	<b>10,986,771</b>	<b>684,813</b>	<b>7%</b>

### GOALS

- We will 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.
  - We plan to implement an e-Certify feature through our website, allowing the public and attorneys to electronically request, pay for, and receive copies and certified copies of documents.
  - We plan additional Public and Attorney Portal enhancements, facilitating the use of the portal.
  - We will implement Criminal e-Filing through the State's e-filing system, eFileIL, allowing access to filing documents to existing criminal, traffic, and juvenile cases.
  - We are modernizing and refreshing our website in collaboration with CivicPlus, providing easier access to information and additional features.
  - We will be implementing e-Citation with the Sheriff and other agencies.
  - We continue to develop interfaces between eCourt and the Sheriff's Office's new RMS and JMS systems.
- We continue the document digitization project with the conversion of our many rolls of microfilm and sheets of microfiche to digital documents with OCR search. This allows better preservation of these documents and will facilitate the search of images both in and out of eCourt.
- As in previous years, we will continue to monitor and control expenses with each fund ensuring that we do not go over budget.
- We will continue to evaluate our hiring strategies to ensure we are hiring and retaining the right people.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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	6
Asst Supervisor Court Clerk	1
Business Manager	1
Circuit Court Clerk	1
Clerk Program Manager	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	9
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 reported as per below on a go-forward basis.

The performance and product of the Circuit Clerk's Office are entirely impacted by external factors, i.e., filings, payments and requests made by the public, attorneys, municipalities and other agencies. Therefore, statistical data is what this office can provide as it pertains to performance.

MEASUREMENT	TY2024 ACTUAL	TY2025* YTD
Civil Cases – New Filings	15,022	8,154
Criminal and Traffic – New Filings	56,401	25,600
Family Cases – New Filings	2,855	1,371
Juvenile Cases – New Filings	526	229
All Other Cases (CL, CC, MX, OP) – New Filings	4,065	1,997

\*FY2025 YTD = 1/1/2025 – 6/19/2025

- In-office and On-line Credit Card Payments – excludes eFileIL filings

MEASUREMENTS	2024 ACTUAL AMOUNT	2024 ACTUAL # OF TRANSACTIONS	2025 YTD ACTUAL AMOUNT*	2025 YTD ACTUAL # OF TRANSACTIONS*
AllPaid Credit Card Payments	\$6,663,350.98	25,145	\$3,313,029.48	12,789

\*2025 YTD = 1/1/25 – 6/19/2025

- Documents Accepted for Civil Filings through eFileIL. This excludes documents filed conventionally, orders filed through e-Court

Portal or in Court, and all Criminal, Traffic or Juvenile filings.

MEASUREMENTS	2024	2025 YTD*
Documents Accepted through eFileIL	235,773	128,336

\*2025 YTD =1/1/2025 – 06/19/2025

- Passports Processed

MEASUREMENTS	FY24	FY25*
New Applications (total count)	1,485	1,236
Renewal Applications (total count)	435	274

\*FY2025 YTD = 12/1/2024 – 5/31/2025

- Record Search Requests Processed – Excludes searches to assist public and attorneys with case information and filings.

MEASUREMENTS	FY24	FY25*
Record Searches (total count)	1,623	1,267

\*FY2025 YTD = 12/1/24 – 5/31/2025



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43030-Fines Circuit Clerk		185,049	142,087	67,555	82,000	82,000	49,266	55,000	57,500
A43085-Drug Addiction Services Fine		88	15	15	90	90	30	-	-
A43087-Circuit Clerk Automatic Expungement		38	10	10	60	60	20	-	-
A43120-INTC - Interest County		134,166	120,245	117,908	95,000	95,000	103,401	115,000	115,000
<b>A43X-Fines and Forfeitures</b>		<b>319,340</b>	<b>262,357</b>	<b>185,488</b>	<b>177,150</b>	<b>177,150</b>	<b>152,716</b>	<b>170,000</b>	<b>172,500</b>
A46040-Annual Support Fee's		44,410	37,550	-	-	-	-	-	-
A46050-Docket Fees		132,958	119,234	7,072	-	-	12,139	-	-
A46060-Appearence Fees		209	-	-	-	-	-	-	-
A46070-Transcripts		251,751	281,263	284,179	282,000	282,000	223,814	145,000	145,000
A46080-Citations		8,595	11,595	143,755	145,500	145,500	111,690	145,500	145,500
A46090-Traffic Costs		3,666,477	3,983,064	3,929,958	4,000,000	4,000,000	3,154,471	4,000,000	4,000,000
A46100-Passports		55,020	62,696	51,975	55,000	55,000	61,934	55,000	55,000
A46110-Bond Forefeitures		517,864	476,244	43,351	-	-	111,834	110,000	110,000
A46120-Bond Fees		537,134	699,371	299,418	-	-	115,837	-	-
A46130-Jury Demand		156,022	166,897	187,972	155,000	155,000	137,062	155,000	155,000
A46140-Adoption Fees		250	-	-	-	-	-	-	-
A46150-Penalties		-	-	-	-	-	138	-	-
A46155-Specialty Court Fee		401	445	207	120	120	59	-	-
A46165-Therapeutic Intensive Monitoring Court Fee		4,422	7,466	3,902	3,600	3,600	3,259	3,600	3,600
A46395-Clerk Admin Fee		245,595	242,124	-	-	-	-	-	-
A46405-Single Drug Test Fee		225	-	450	300	300	425	200	200
A46406-Multiple Drug Test Fee		-	-	500	600	600	101	50	50
A46440-Urine Analysis Test		119,834	137,446	102,102	108,000	108,000	67,751	85,000	85,000
A46455-Domestic Battery Fine - Circuit Clerk		12	6	0	-	-	1	-	-
A46520-DNAC		716	599	321	250	250	210	-	-
A46730-Northern Illinois Crime Lab		-	764	-	-	-	-	-	-
A46735-Crime Lab Clerk Fee		274	186	100	140	140	77	-	-
A46780-County Trauma Center		298	203	127	100	100	101	-	-
A46790-Domestic Violence		-	467	-	-	-	12	-	-
A46800-Alias Search Fees		22,381	24,655	29,559	28,000	28,000	21,769	28,000	28,000
A46810-Records Search Fees		10,218	12,954	9,738	10,000	10,000	10,830	10,000	10,000
A46820-Expungement Fees		18,105	17,766	13,245	12,000	12,000	10,800	13,000	13,000
A46940-DUI Fund -State Police		253	-79	208	-	-	-208	-	-
A46950-DUI Fund - County		13	804	2	-	-	8	-	-
A46977-Prison Review - State		-	-4	5	-	-	-5	-	-
<b>A46X-Charges for Services</b>		<b>5,793,438</b>	<b>6,283,714</b>	<b>5,108,143</b>	<b>4,800,610</b>	<b>4,800,610</b>	<b>4,044,108</b>	<b>4,750,350</b>	<b>4,750,350</b>
A49920-Transfers From Other Funds		-	65,637	-23,183	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>65,637</b>	<b>23,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010-Interest		2,654	4,624	-	-	-	-	-	-
A48060-Dependent Children Parents		25	-	-	-	-	-	-	-
A48070-Postage Charges		23,717	25,023	20,435	18,000	18,000	26,490	25,000	25,000
A48080-Surcharge On Fines		892	590	348	150	150	242	-	-
A48085-Percentage on TR CV Cases - County		5,447	3,945	1,718	1,200	1,200	1,167	-	-
A49910-All Other Miscellaneous Revenue		25	4,050	25,350	200	200	22,125	-	-
<b>AHM-Miscellaneous</b>		<b>32,760</b>	<b>38,233</b>	<b>47,851</b>	<b>19,550</b>	<b>19,550</b>	<b>50,024</b>	<b>25,000</b>	<b>25,000</b>
<b>Total Revenue</b>		<b>6,145,537</b>	<b>6,649,941</b>	<b>5,318,300</b>	<b>4,997,310</b>	<b>4,997,310</b>	<b>4,246,848</b>	<b>4,945,350</b>	<b>4,947,850</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		6,537,360	6,859,445	7,100,744	6,858,362	6,858,362	5,566,249	7,539,595	7,539,595
A51120-Permanent PT Salaries/Wages		41,328	50,020	74,891	79,231	79,231	57,861	85,819	85,819
A51130-Payroll Accrual Year End		-24,393	-9,675	-254,181	-	-	-	-	-
A51140-Overtime Salaries And Wages		240,333	273,023	119,042	175,000	175,000	48,002	125,000	125,000
A51145-Back Pay/Retro Pay		4,478	-	-	-	-	-	-	-
A51180-Special Pay		3,728	3,194	3,503	3,700	3,700	6,750	23,200	23,200
A51200-Temporary PT Salaries/Wages		31,335	35,149	30,308	120,510	120,510	37,365	120,510	120,510
A51210-Performance Appraisals		14,949	-	-	-	-	-	-	-
A51220-Vacation payout		20,949	28,364	22,423	-	-	14,917	-	-
A51230-Sick Payout		4,761	10,295	12,605	-	-	7,759	-	-
A51240-Opt Out Premium		19,978	24,172	24,576	25,500	25,500	18,634	25,500	25,500
A51310-Cell Phone Allowance		5,125	5,825	9,430	12,180	12,180	9,380	13,020	13,020
<b>AH5X-Personnel</b>		<b>6,899,932</b>	<b>7,279,812</b>	<b>7,143,340</b>	<b>7,274,483</b>	<b>7,274,483</b>	<b>5,766,916</b>	<b>7,932,644</b>	<b>7,932,644</b>
A61010-Office Supplies		10,213	12,128	11,409	13,000	13,000	9,210	15,000	15,000
A61030-Books Manuals And Periodicals		-	-	-	-	-	380	-	-
A61040-Operational Supplies		105,741	115,126	48,980	120,000	120,000	26,987	100,000	100,000
A61090-Printing and Photographic Supplies		-	-	-	-	-	3,481	-	-
A65090-Gasoline		976	1,080	909	1,000	1,000	284	1,000	1,000
A65180-Miscellaneous Commodities		100	-	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>117,030</b>	<b>128,333</b>	<b>61,298</b>	<b>134,000</b>	<b>134,000</b>	<b>40,342</b>	<b>116,000</b>	<b>116,000</b>
A74060-Health Premiums		150	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		1,714,697	1,713,561	1,678,934	1,752,070	1,752,070	1,290,974	1,695,150	1,695,150
A74100-Retirement Benefits/FICA		508,381	532,252	525,279	541,896	541,896	425,229	602,045	602,045
A74110-Retirement Benefits/IMRF		526,326	373,373	372,704	418,839	418,839	331,375	458,092	458,092
<b>AH74X-Benefits</b>		<b>2,749,554</b>	<b>2,619,185</b>	<b>2,576,918</b>	<b>2,712,805</b>	<b>2,712,805</b>	<b>2,047,579</b>	<b>2,755,287</b>	<b>2,755,287</b>
A71230-Software & Online Services		593	816	931	900	900	758	25,000	25,000
A71450-Mileage Reimbursement		4,383	4,927	3,095	5,000	5,000	6,954	5,000	5,000
A71470-Employee Relations		2,581	829	3,012	1,920	1,920	847	1,920	1,920
A71500-Trips And Training		13,050	18,503	11,729	22,250	22,250	21,774	25,000	25,000
A71810-Dues And Subscriptions		3,124	3,089	3,916	3,300	3,300	4,855	5,000	5,000
A71850-Advertising		1,424	-	-	1,000	1,000	-	1,500	1,500
A71950-Cellular Phones		922	914	912	920	920	607	920	920
A71960-Data/Telecommunications		-	-	-	-	-	76	-	-
A71970-Courier Services		24,905	26,408	27,362	28,780	28,780	23,435	32,000	32,000
A72210-Motor Vehicle Maintenance & Repairs		115	1,479	659	2,500	2,500	653	2,500	2,500
A72260-Office Equip Maintenance And Repairs		10,719	10,777	12,971	15,000	15,000	14,568	15,000	15,000
A72530-Equipment Rental		18,559	28,806	24,904	35,000	35,000	18,469	35,000	35,000
A79940-Miscell Contractual Services		4,431	5,168	4,339	6,500	6,500	7,227	6,500	6,500
A79950-All Other Miscellaneous		504	621	952	50,600	50,600	217	600	600
A72830-Printing Services_72830		15,205	21,391	5,432	7,000	7,000	7,345	7,000	7,000
<b>AH7X-Contractuals</b>		<b>100,514</b>	<b>123,729</b>	<b>100,215</b>	<b>180,670</b>	<b>180,670</b>	<b>107,783</b>	<b>162,940</b>	<b>162,940</b>
A84030-Computer Equipment		-	-	-	-	-	-	19,900	19,900
A84040-Computer System Software		-	-	-	-	-	-	150,000	-
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>169,900</b>	<b>19,900</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
<b>Total Expenses</b>		9,867,031	10,151,059	9,881,771	10,301,958	10,301,958	7,962,620	11,136,771	10,986,771

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	110,569	0	0	0	0	0%
A45X-Intergovernmental	5,413,645	5,875,151	7,877,733	6,051,000	175,849	3%
A46X-Charges for Services	237,803	140,800	140,800	141,300	500	0%
A49X-Transfers	(11,465)	0	0	0	0	0%
AHM-Miscellaneous	20,593	8,500	8,500	8,000	(500)	-6%
<b>Total Revenue</b>	<b>5,771,143</b>	<b>6,024,451</b>	<b>8,027,033</b>	<b>6,200,300</b>	<b>175,849</b>	<b>3%</b>
AH5X-Personnel	10,710,165	11,175,889	11,336,389	12,005,441	829,552	7%
AH6X-Commodities	50,975	50,000	350,717	57,450	7,450	15%
AH74X-Benefits	3,535,832	3,807,100	3,846,100	4,122,409	315,309	8%
AH7X-Contractuals	910,191	1,136,270	1,702,264	1,173,232	36,962	3%
AH8X-Capital Expenditures	67,477	0	936,371	6,000	6,000	0%
<b>Total Expenses</b>	<b>15,274,640</b>	<b>16,169,259</b>	<b>18,171,841</b>	<b>17,364,532</b>	<b>1,195,273</b>	<b>7%</b>

### GOALS

#### Adult Probation:

- Continue developing the implementation of PRAXUS, a comprehensive learning and coaching platform designed to elevate staff skills with EPICS.
- Assure pretrial division follows OSPS guidelines
- Provide additional in house and out of county training on Trauma Informed
- Continue to work with facilities and other stakeholders in office space for pretrial officers
- Continue to modify our electronic case management system to collect all data sets for AOIC reporting
- Continue to maintain fidelity with the AOIC Illinois Effective Practices in Supervision policy

#### Psychological Services:

- Psychological Services will have eight staff trained in Domestic Violence assessment and treatment.
- Psychological Services will have at least two clinical staff trained to provide Juror Stress Debriefing during the fiscal year

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	149	162	163
Part Time	1	1	1

FULL-TIME POSITIONS	COUNT
Accountant III	1
Administrative Assistant	8
App. Sr. Analyst	1
Assistant Director	6
Assistant Probation Officer	5
Attorney Supervisor (GAL)	1
Coordinator (GAL)	1
Database Systems Analyst Programmer	1
Directors (Judicial Ops, Admin Svcs, Courts, Psych)	7
EBP Manager	1
Executive Assistant	1
Executive Director-Courts	1
ICMS Project Manager	1
Interpreter	1
Interpreter Supervisor	1
IT Service Technician	1
Judicial Assistant	5
Jury Coordinator	1
Lab Clerk	1
Lead HR Generalist-Courts	1
Lead Therapist	1
Office Manager	2
Principal Attorney (GAL)	2
Principal Probation Officer	28
Principal Research Analyst	1
Probation Officer	42
Research Analyst	2
Self-Represented Litigant Coor	1
Senior Investigator (GAL)	2
Sr Assistant Attorney	3
Sr. Probation Officer	15
Staff Psych	1
System Engineer	1
Technical Services Specialist	2
Therapist	3
Unit Manager	11
<b>TOTAL</b>	<b>163</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUALS	FY2025 PROJECTIONS	FY2026 ESTIMATIONS
Court Clearance Rates	102%	115%	99%	105%	107%	99%
Interpreter Services – Number of Cases	19,829	17,439	17,490	18,500	19,500	19,237
Juror Satisfaction Rating	93%	87%	91%	93%	93%	93%

Juror Utilization Rate	56%	51%	53%	53%	54%	55%
Adult Pretrial Services Investigations	3,335	3,656	3,400	4,776	5,445	6,588
Adult Pretrial PSA Risk Assessments	3,093	3,514	3,932	4,486	5,069	5,593
Adult Pretrial Services Caseload	1,024	1,060	1,575	1,675	1,775	2,081
Adult Probation Caseload	5,384	5,693	5,714	6,057	6,239	6,546
Adult Probation Treatment Completed Rate	80%	78%	80%	75%	75%	72%
Adult Public Service Hours Successfully Completed (Annual)	102,629	89,929	91,878	92,596	93,000	93,092

- *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.*

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43115-Eviction Mediation Program Filing Fees		-	-	110,569	-	-	-	-	-
<b>A43X-Fines and Forfeitures</b>		<b>-</b>	<b>-</b>	<b>110,569</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A45020-All Other Salary Reimbursement		-	55,436	19,564	-	-	-	-	-
A45080-Dependent Children	12	-	-	-	-	-	-	-	-
A45280-Salary Reimbursement		5,560,902	4,987,101	5,052,914	5,750,151	5,750,151	4,490,795	5,926,000	5,926,000
A45330-Grants - Other	654	-	-	-	-	-	-	-	-
A45340-Other Federal Funds	62,285	-	17,100	-	-	50,000	-	-	-
A45350-Other State Funds		1,455,117	338,122	341,166	125,000	2,077,582	1,417,839	125,000	125,000
<b>A45X-Intergovernmental</b>		<b>7,078,945</b>	<b>5,397,759</b>	<b>5,413,645</b>	<b>5,875,151</b>	<b>7,877,733</b>	<b>5,908,634</b>	<b>6,051,000</b>	<b>6,051,000</b>
A46155-Specialty Court Fee		197,903	132,239	120,833	120,000	120,000	91,032	120,000	120,000
A46157-Drug Court Fee		4,403	3,318	1,178	1,400	1,400	770	1,400	1,400
A46337-Foreclosure Mediation Fees		110,375	107,125	104,750	-	-	-	-	-
A46390-Court System Fee		10,763	6,962	4,076	6,000	6,000	2,999	5,000	5,000
A46391-Guardian Ad Litem Fees		-	-	-	4,500	4,500	6,250	6,000	6,000
A46392-Probation - Public Service Conversion Fee		3,348	4,233	1,551	1,400	1,400	2,113	1,400	1,400
A46440-Urine Analysis Test		4,571	2,523	2,430	2,500	2,500	1,034	1,500	1,500
A46850-All Other Charges For Services		7,175	4,040	2,985	5,000	5,000	3,150	6,000	6,000
<b>A46X-Charges for Services</b>		<b>338,539</b>	<b>260,441</b>	<b>237,803</b>	<b>140,800</b>	<b>140,800</b>	<b>107,348</b>	<b>141,300</b>	<b>141,300</b>
A49920-Transfers From Other Funds		-	75,957	-11,465	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>75,957</b>	<b>11,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48095-Reimbursements from Attorneys	40	-	416	-	500	500	-	-	-
A49910-All Other Miscellaneous Revenue		62,834	2,392	20,593	8,000	8,000	645	8,000	8,000
<b>AHM-Miscellaneous</b>		<b>62,874</b>	<b>2,808</b>	<b>20,593</b>	<b>8,500</b>	<b>8,500</b>	<b>645</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Revenue</b>		<b>7,480,358</b>	<b>5,736,965</b>	<b>5,771,143</b>	<b>6,024,451</b>	<b>8,027,033</b>	<b>6,016,627</b>	<b>6,200,300</b>	<b>6,200,300</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		9,445,915	9,700,897	10,896,171	11,090,832	11,240,832	9,622,521	11,830,785	11,896,197
A51120-Permanent PT Salaries/Wages		66,102	23,724	21,388	22,077	22,077	17,495	22,864	22,864
A51130-Payroll Accrual Year End		56,310	6,505	-373,556	-	-	-	-	-
A51140-Overtime Salaries And Wages		4,035	5,369	18,423	8,000	15,500	23,335	25,400	25,400
A51160-Holiday Pay		2,812	1,182	686	-	-	423	-	-
A51180-Special Pay		32,481	24,458	23,465	30,500	30,500	19,750	35,000	35,000
A51210-Performance Appraisals		3,811	1,094	15,621	-	-	7,408	-	-
A51220-Vacation payout		92,617	52,399	41,546	-	-	44,585	-	-
A51230-Sick Payout		29,405	19,036	42,643	-	-	17,514	-	-
A51240-Opt Out Premium		15,312	18,518	23,191	24,000	27,000	21,172	25,500	25,500
A51310-Cell Phone Allowance		480	480	585	480	480	575	480	480
<b>AH5X-Personnel</b>		<b>9,749,280</b>	<b>9,853,662</b>	<b>10,710,165</b>	<b>11,175,889</b>	<b>11,336,389</b>	<b>9,774,778</b>	<b>11,940,029</b>	<b>12,005,441</b>
A61010-Office Supplies		16,918	11,135	11,199	12,500	12,500	9,935	14,200	14,200
A61020-Computer Supplies		2,287	2,705	5,479	3,000	269,709	266,584	5,000	5,000
A61030-Books Manuals And Periodicals		9,639	-	66	2,000	2,000	-	-	-
A61040-Operational Supplies		38,775	42,109	34,231	32,000	42,878	31,219	36,000	36,000
A65090-Gasoline		-	-	-	500	500	633	2,250	2,250
A65180-Miscellaneous Commodities		2,030	12,596	-	-	23,130	8,009	-	-
<b>AH6X-Commodities</b>		<b>69,649</b>	<b>68,545</b>	<b>50,975</b>	<b>50,000</b>	<b>350,717</b>	<b>316,380</b>	<b>57,450</b>	<b>57,450</b>
A74060-Health Premiums		170	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		2,246,316	2,237,702	2,192,202	2,287,074	2,289,074	2,028,264	2,471,052	2,487,275
A74100-Retirement Benefits/FICA		708,396	715,586	783,214	851,973	871,973	716,580	916,088	921,092
A74110-Retirement Benefits/IMRF		740,912	505,942	560,415	668,053	685,053	563,555	710,085	714,042
<b>AH74X-Benefits</b>		<b>3,695,795</b>	<b>3,459,231</b>	<b>3,535,832</b>	<b>3,807,100</b>	<b>3,846,100</b>	<b>3,308,399</b>	<b>4,097,225</b>	<b>4,122,409</b>
A71120-Interpreters		97,485	128,991	269,787	175,000	175,000	414,673	200,700	200,700
A71130-Court Reporters		10,313	21,647	20,857	20,000	27,000	15,083	20,700	20,700
A71140-Legal Services		250,222	209,319	202,714	110,000	160,000	127,188	100,000	100,000
A71150-Consultants		9,350	5,950	1,000	-	4,250	4,800	10,000	10,000
A71220-Computer Services		122,935	60,711	71,701	62,791	95,848	74,681	62,791	62,791
A71230-Software & Online Services		40,722	8,000	-	45,449	73,176	27,727	45,449	45,449
A71330-Medical Fees		26,322	20,942	31,387	20,000	20,000	9,852	20,000	20,000
A71450-Mileage Reimbursement		1,004	963	1,901	1,000	1,000	3,008	4,000	4,000
A71470-Employee Relations		8,479	2,760	3,345	6,500	6,500	11,077	2,445	2,445
A71500-Trips And Training		78,235	54,661	41,193	38,000	49,309	43,310	46,000	50,167
A71530-Programs and Services		-	-	-	400,000	400,000	259,579	400,000	400,000
A71810-Dues And Subscriptions		14,835	17,345	20,243	19,000	19,000	33,677	20,250	20,250
A71840-Publications & Legal Notices		5,263	3,769	3,994	6,000	6,000	1,750	6,000	6,000
A71950-Cellular Phones		456	266	-	-	-	1,839	2,500	2,500
A71960-Data/Telecommunications		13,580	14,670	17,217	19,200	19,200	16,924	19,200	19,200
A72020-Investigative Expense		-	4,868	-	2,000	2,000	-	2,000	2,000
A72040-Adult Residential Treatment		204,426	172,565	-	-	358,651	15,889	-	-
A72210-Motor Vehicle Maintenance & Repairs		-	-	-	200	200	189	550	550
A72520-Record Storage		5,536	5,851	5,875	6,000	6,000	4,829	6,000	6,000
A72530-Equipment Rental		24,707	28,869	40,533	42,330	42,330	25,957	42,330	42,330

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79940-Miscell Contractual Services		8,842	6,171	4,019	5,000	13,000	14,035	5,000	5,000
A79950-All Other Miscellaneous		4,973	2,183	5,458	2,500	2,500	2,183	2,500	2,500
A72820-Postage		270	392	257	300	300	398	500	500
A72830-Printing Services		8,248	16,739	12,511	15,000	15,000	14,656	15,150	15,150
A72910-Jurors Fees		106,681	111,551	128,699	125,000	125,000	83,431	125,000	125,000
A72940-All Other Fees		3,330	5,750	-	-	66,000	900	-	-
A72960-Witness Fees		11,700	11,675	5,000	15,000	15,000	-	10,000	10,000
A73020-Dependent Children.		10,443	62,630	22,500	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>1,068,356</b>	<b>979,237</b>	<b>910,191</b>	<b>1,136,270</b>	<b>1,702,264</b>	<b>1,207,635</b>	<b>1,169,065</b>	<b>1,173,232</b>
A82020-Building Improvements		53,652	-	-	-	-	-	-	-
A84030-Computer Equipment		395,979	-	67,477	-	936,371	936,371	-	-
A84040-Computer System Software		454,000	-	-	-	-	-	-	-
A84060-Furniture And Office Equipment		57,058	-	-	-	-	-	6,000	6,000
<b>AH8X-Capital Expenditures</b>		<b>960,689</b>	<b>-</b>	<b>67,477</b>	<b>-</b>	<b>936,371</b>	<b>936,371</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Expenses</b>		<b>15,543,769</b>	<b>14,360,675</b>	<b>15,274,640</b>	<b>16,169,259</b>	<b>18,171,841</b>	<b>15,543,563</b>	<b>17,269,769</b>	<b>17,364,532</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	22,697	16,500	16,500	31,500	15,000	91%
A46X-Charges for Services	0	0	0	10,000	10,000	0%
A49X-Transfers	(3,020)	0	0	0	0	0%
AHM-Miscellaneous	24,369	10,000	10,000	0	(10,000)	-100%
<b>Total Revenue</b>	<b>44,047</b>	<b>26,500</b>	<b>26,500</b>	<b>41,500</b>	<b>15,000</b>	<b>57%</b>
AH5X-Personnel	1,431,551	1,296,704	1,296,704	1,495,094	198,390	15%
AH6X-Commodities	42,241	55,000	55,000	0	(55,000)	-100%
AH74X-Benefits	367,861	337,708	337,708	414,995	77,287	23%
AH7X-Contractuals	113,679	157,725	157,725	160,225	2,500	2%
<b>Total Expenses</b>	<b>1,955,332</b>	<b>1,847,137</b>	<b>1,847,137</b>	<b>2,070,314</b>	<b>223,177</b>	<b>12%</b>

### GOALS

- Enhance the Coroner's Office involvement with Lake County programs focusing on harm reduction and preventable deaths.
- Expand the Coroner's Office involvement with survivor support resources, survivor services, and provide public outreach with an emphasis on harm and fatality reduction.
- Continue to review purchasing practices to assure the highest level of fiscal responsibility.
- Expand laboratory functions and efficiency through new equipment and seeking additional outside sampling sources.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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>
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PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Deaths Investigated	5,530	5,788	5,746	5,579	5,895	5,918
Autopsies Completed	478	495	485	424	440	453
Cremation Permits Issued	3,546	3,647	3,771	4,005	4,200	4,454
Coroner’s Cases	669	673	700	628	660	675
Medical Record Reviews	125	105	147	128	155	160
*Case Closure Rate within 60 Days	80.83%	83.45%	91.71%	92.67%	+80%	+85%

\* 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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M35X-County Coroner\_35X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45280-Salary Reimbursement		-	-	6,500	6,500	6,500	-	6,500	6,500
A45330-Grants - Other		-	-	-	-	-	-	10,000	10,000
A45333-Grants - State		-	3,365	-	-	-	-	-	-
A45400-Revenue From Other Government Bodies		10,094	15,626	16,197	10,000	10,000	12,161	15,000	15,000
<b>A45X-Intergovernmental</b>		<b>10,094</b>	<b>18,991</b>	<b>22,697</b>	<b>16,500</b>	<b>16,500</b>	<b>12,161</b>	<b>31,500</b>	<b>31,500</b>
A46010-Fees		-	-	-	-	-	-	10,000	10,000
<b>A46X-Charges for Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
A49920-Transfers From Other Funds		-	9,994	-3,020	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>9,994</b>	<b>-3,020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910-All Other Miscellaneous Revenue		10,590	11,220	24,369	10,000	10,000	-	-	-
<b>AHM-Miscellaneous</b>		<b>10,590</b>	<b>11,220</b>	<b>24,369</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>20,684</b>	<b>40,205</b>	<b>44,047</b>	<b>26,500</b>	<b>26,500</b>	<b>12,161</b>	<b>41,500</b>	<b>41,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M35X-County Coroner\_35X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,208,835	1,281,040	1,405,109	1,209,704	1,209,704	1,116,751	1,408,094	1,408,094
A51130-Payroll Accrual Year End		-407	195	-49,461	-	-	-	-	-
A51140-Overtime Salaries And Wages		10,128	5,332	4,423	5,000	5,000	1,745	5,000	5,000
A51141-Call Out Wages		71,344	76,395	66,664	77,500	77,500	53,568	77,500	77,500
A51145-Back Pay/Retro Pay		33,353	-	-	-	-	-	-	-
A51180-Special Pay		541	153	317	-	-	242	-	-
A51200-Temporary PT Salaries/Wages		14,984	-	-	-	-	-	-	-
A51220-Vacation payout		2,654	-	-	-	-	-	-	-
A51240-Opt Out Premium		5,671	5,538	4,500	4,500	4,500	2,654	4,500	4,500
<b>AH5X-Personnel</b>		<b>1,347,104</b>	<b>1,368,653</b>	<b>1,431,551</b>	<b>1,296,704</b>	<b>1,296,704</b>	<b>1,174,959</b>	<b>1,495,094</b>	<b>1,495,094</b>
A61010-Office Supplies		194	-	-	-	-	-	-	-
A61040-Operational Supplies		30,074	43,753	41,887	55,000	55,000	33,026	-	-
A61060-Clothing And Uniforms		460	-	-	-	-	-	-	-
A64030-Firearms and bulletproof vests		1,506	-	-	-	-	-	-	-
A65020-Laboratory Supplies		27,750	13,810	354	-	-	2,015	-	-
A65090-Gasoline		842	-66	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>60,827</b>	<b>57,497</b>	<b>42,241</b>	<b>55,000</b>	<b>55,000</b>	<b>35,041</b>	<b>-</b>	<b>-</b>
A74080-H/L/D Employee Benefits		170,030	181,955	197,916	174,121	174,121	180,727	225,974	225,974
A74100-Retirement Benefits/FICA		94,811	96,662	101,280	99,198	99,198	85,777	113,877	113,877
A74110-Retirement Benefits/IMRF		92,356	64,888	68,665	64,389	64,389	63,960	75,144	75,144
<b>AH74X-Benefits</b>		<b>357,197</b>	<b>343,505</b>	<b>367,861</b>	<b>337,708</b>	<b>337,708</b>	<b>330,464</b>	<b>414,995</b>	<b>414,995</b>
A71310-Laboratory Fees		51,529	118,650	-	-	-	-	-	-
A71330-Medical Fees		4,362	-	-	-	-	-	-	-
A71440-Stipend		-	-	-	6,500	6,500	6,500	-	-
A71470-Employee Relations		-	-	-	225	225	-	225	225
A71500-Trips And Training		1,400	-	-	-	-	-	-	-
A71625-Burial/Cremation Services		19,954	16,615	-	-	-	-	25,000	25,000
A72890-Decedent Transport Services		130,050	125,248	113,679	151,000	151,000	88,836	135,000	135,000
<b>AH7X-Contractuals</b>		<b>207,295</b>	<b>260,513</b>	<b>113,679</b>	<b>157,725</b>	<b>157,725</b>	<b>95,336</b>	<b>160,225</b>	<b>160,225</b>
<b>Total Expenses</b>		<b>1,972,423</b>	<b>2,030,167</b>	<b>1,955,332</b>	<b>1,847,137</b>	<b>1,847,137</b>	<b>1,635,801</b>	<b>2,070,314</b>	<b>2,070,314</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	1,111,865	1,270,000	1,270,000	1,123,000	(147,000)	-12%
A45X-Intergovernmental	154,784	200,000	354,477	200,000	0	0%
A46X-Charges for Services	283,896	180,000	180,000	200,000	20,000	11%
A49X-Transfers	(388)	0	0	0	0	0%
AHM-Miscellaneous	9,725	16,995	16,995	16,510	(485)	-3%
<b>Total Revenue</b>	<b>1,559,882</b>	<b>1,666,995</b>	<b>1,821,472</b>	<b>1,539,510</b>	<b>(127,485)</b>	<b>-8%</b>
AH5X-Personnel	2,591,016	2,377,759	2,284,419	2,490,759	113,000	5%
AH6X-Commodities	16,867	124,400	124,400	115,652	(8,748)	-7%
AH74X-Benefits	605,026	598,711	598,711	643,886	45,175	8%
AH7X-Contractuals	606,970	1,561,241	1,870,854	1,156,900	(404,341)	-26%
AH8X-Capital Expenditures	4,075	2,500	2,500	0	(2,500)	-100%
<b>Total Expenses</b>	<b>3,823,955</b>	<b>4,664,611</b>	<b>4,880,884</b>	<b>4,407,197</b>	<b>(257,414)</b>	<b>-6%</b>

## GOALS

### COMMUNICATIONS

- Maintain and enhance high-level customer service to Lake County departments and employees through clear, timely and relatable communication.
- Promote key projects and initiatives through events, digital media and other ways to inform and educate residents about investments that align with the strategic plan.
- Ensure all digital communications produced by the Communications Division meet accessibility standards to support Lake County's strategic priority of healthy, inclusive communities and to meet the new federal ADA rule.

### EMA

- Create a formal training and exercise program with a focus area on the Emergency Operations Center within the Regional Operations and Communications Facility (ROC) to qualify personnel to a standard of excellence to better serve the community in an emergency.
- Assess technology and data sharing opportunities with LakeComm to streamline information flow and increase coordination between public safety and emergency management to ensure redundancies for effective response & recovery.
- Obtain Accreditation through the Illinois Emergency Management Agency and Office of Homeland Security by June 30, 2026, including an updated 2026 Lake County Emergency Operations Plan.
- Create a Lake County COMU (Communications Unit) with subject matter experts to assist during planned and unplanned events to increase interoperability, training, exercises, and effective response to all incidents.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	26	26	26
Part Time	2	2	2

FULL-TIME POSITIONS	COUNT
Assistant County Administrator	2
Assistant to County Administrator	1
Associate Communication Specialist (Comm)	2
Chief Communications Officer (Comm)	1
Communications Specialist Supervisor (Comm)	1
County Administrator	1
DEI Program Manager/Coordinator	1
Deputy Communications Officer (Comm)	1
Deputy County Administrator	1
Digital Media Specialist (Comm)	1
EMA Assistant Manager (EMA)	1
EMA Manager (EMA)	1
Emergency Management Specialist (EMA)	2
Executive Admin Asst-CAO	1
Lead Mail Specialist (Comm)	1
Mail Specialist (Comm)	1
Multi-Media Specialist (Comm)	2
Operations and Program Coordinator	1
Supervisor Central Services (Comm)	1
Support Services Tech (Comm)	1
Sustainability Programs Manager	1
<b>TOTAL</b>	<b>26</b>

## PERFORMANCE INFORMATION

COMMUNICATIONS PERFORMANCE MEASURES	FY23	FY24	FY25 ESTIMATE	FY26 GOAL
<b>Employee Communications</b>				
Department Requests	N/A	64	60	60
Customer Service Satisfaction (NEW)	N/A	N/A	93%	95%
<b>Public Outreach</b>				
Website Page Views	8,374,850	6,664,272	6,500,000	6,500,000
Social Media Reach (CONSOLIDATED)	-	5,031,357	5,250,000	-
Press Releases and E-Blasts (Includes Number Sent and Open Rate)	-	185 Sent 39.5% Open Rate	165 Sent 40.4% Open Rate	105 Sent 41% Open Rate
Board Member Newsletters (Includes Number Sent and Open Rate)	-	390 Sent 30.6% Open Rate	395 Sent 31.8% Open Rate	400 Sent 33% Open Rate
Media Interactions (NEW)	-	204	160	175
<b>Graphic Design Projects</b>				
Booklets/Programs and Flyers	9	13	17	15
<b>LCTV</b>				
Video Views (NEW)	N/A	257,645	240,000	250,000
Hours Spent filming/producing board and committee meetings	475	415	445	400
<b>Support Services</b>				
Total pieces of mail printed and sent (CONSOLIDATED)	N/A	639,845	605,567	600,000



EMERGENCY MANAGEMENT AGENCY PERFORMANCE MEASURES	FY22	FY23	FY25 ESTIMATE	FY26 GOAL
Exercises and Training Events	12	22	29	35
Number of EOP's Reviewed	15	11	10	12
New MOU's formalized with partners	2	1	3	5
Number of EMA Volunteers	34	29	40	45
Total Number of Volunteer Hours	N/A	1,500	1,300	1,800

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A42120-Cable Fees		1,288,437	1,208,981	1,044,548	1,200,000	1,200,000	546,856	1,050,000	1,050,000
A42130-AT&T Support PEG		30,552	20,048	23,115	20,000	20,000	11,717	23,000	23,000
A42140-Comcast PEG Capital		49,471	53,186	44,203	50,000	50,000	24,176	50,000	50,000
<b>A42X-Licenses &amp; Permits</b>		<b>1,368,460</b>	<b>1,282,216</b>	<b>1,111,865</b>	<b>1,270,000</b>	<b>1,270,000</b>	<b>582,749</b>	<b>1,123,000</b>	<b>1,123,000</b>
A45332-Grants - County		-	-	144,246	-	-	-	-	-
A45334-Grants - Federal		224,254	194,909	10,537	200,000	354,477	-	200,000	200,000
<b>A45X-Intergovernmental</b>		<b>224,254</b>	<b>194,909</b>	<b>154,784</b>	<b>200,000</b>	<b>354,477</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>
A46425-Printing Services 46425		-	185,840	283,896	180,000	180,000	98,177	200,000	200,000
<b>A46X-Charges for Services</b>		<b>-</b>	<b>185,840</b>	<b>283,896</b>	<b>180,000</b>	<b>180,000</b>	<b>98,177</b>	<b>200,000</b>	<b>200,000</b>
A49920-Transfers From Other Funds		-	10,283	-388	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>10,283</b>	<b>388</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020-Tower Rentals .		-	9,039	8,887	16,995	16,995	15,784	16,510	16,510
A48130-Employee Meal Reimbursement		15	-	-	-	-	-	-	-
A48145-Clothing Recycling Revenue		589	771	838	-	-	936	-	-
A49910-All Other Miscellaneous Revenue		157,144	-473	-	-	-	-	-	-
<b>AHM-Miscellaneous</b>		<b>157,718</b>	<b>9,337</b>	<b>9,725</b>	<b>16,995</b>	<b>16,995</b>	<b>16,720</b>	<b>16,510</b>	<b>16,510</b>
<b>Total Revenue</b>		<b>1,750,432</b>	<b>1,682,585</b>	<b>1,559,882</b>	<b>1,666,995</b>	<b>1,821,472</b>	<b>697,645</b>	<b>1,539,510</b>	<b>1,539,510</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		2,022,672	2,298,680	2,468,173	2,306,122	2,212,782	1,751,855	2,428,712	2,428,712
A51120-Permanent PT Salaries/Wages		32,108	38,517	40,511	43,637	43,637	32,325	46,047	46,047
A51130-Payroll Accrual Year End		17,346	16,566	-82,880	-	-	-	-	-
A51140-Overtime Salaries And Wages		-	79	-	-	-	-	-	-
A51180-Special Pay		18,288	19,488	16,828	19,000	19,000	7,385	10,000	10,000
A51210-Performance Appraisals		92	824	-	-	-	-	-	-
A51220-Vacation payout		14,872	-	93,981	-	-	5,171	-	-
A51230-Sick Payout		4,610	-	46,104	-	-	-	-	-
A51240-Opt Out Premium		5,821	6,923	8,019	9,000	9,000	4,846	6,000	6,000
A51310-Cell Phone Allowance		-	-	280	-	-	160	-	-
<b>AH5X-Personnel</b>		<b>2,115,807</b>	<b>2,381,076</b>	<b>2,591,016</b>	<b>2,377,759</b>	<b>2,284,419</b>	<b>1,801,740</b>	<b>2,490,759</b>	<b>2,490,759</b>
A61010-Office Supplies		4,530	3,217	1,406	4,000	4,000	1,006	3,000	3,000
A61020-Computer Supplies		778	644	57	750	750	322	500	500
A61030-Books Manuals And Periodicals		-	-	-	-	-	48	-	-
A61040-Operational Supplies		139,954	153,175	12,284	116,000	116,000	76,441	109,302	109,302
A61060-Clothing And Uniforms		561	1,215	776	750	750	439	750	750
A61080-Food and Provisions		284	472	600	400	400	177	350	350
A61090-Printing and Photographic Supplies		-	-	-	-	-	4,087	-	-
A61120-Outreach Supplies		-	-	-	200	200	-	150	150
A61130-Wellness Equipment/Supplies		-	-	-	-	-	200	-	-
A63040-Housekeeping Supplies		-	-	-	-	-	392	-	-
A65060-Sign And Safety Supplies		46	-	-	-	-	-	-	-
A65090-Gasoline		2,163	1,685	1,744	2,300	2,300	321	1,600	1,600
A65135-Hardware Supplies		-	-	-	-	-	123	-	-
<b>AH6X-Commodities</b>		<b>148,317</b>	<b>160,407</b>	<b>16,867</b>	<b>124,400</b>	<b>124,400</b>	<b>83,555</b>	<b>115,652</b>	<b>115,652</b>
A74080-H/L/D Employee Benefits		250,591	295,500	295,097	281,694	281,694	225,858	313,706	313,706
A74100-Retirement Benefits/FICA		144,801	166,568	181,275	181,898	181,898	131,815	190,667	190,667
A74110-Retirement Benefits/IMRF		156,881	119,860	128,654	135,119	135,119	105,082	139,513	139,513
<b>AH74X-Benefits</b>		<b>552,273</b>	<b>581,928</b>	<b>605,026</b>	<b>598,711</b>	<b>598,711</b>	<b>462,755</b>	<b>643,886</b>	<b>643,886</b>
A71120-Interpreters		-	3,183	-	-	-	-	-	-
A71150-Consultants		-	14,925	-	80,000	374,163	117,873	-	-
A71230-Software & Online Services		236,523	176,223	158,720	158,413	162,413	155,590	202,351	202,351
A71450-Mileage Reimbursement		573	532	968	1,000	1,000	318	1,025	1,025
A71470-Employee Relations		5	359	339	420	420	81	420	420
A71500-Trips And Training		9,520	18,485	58,755	34,040	45,490	20,812	62,362	62,362
A71520-Training .		105	-	-	-	-	29	-	-
A71620-Laundry And Cleaning		-	-	-	75	75	20	75	75
A71810-Dues And Subscriptions		10,168	6,221	5,563	7,515	7,515	7,568	13,350	13,350
A71820-Dues		-	199	-	-	-	16	-	-
A71950-Cellular Phones		5,556	6,455	4,098	5,500	5,500	2,281	3,800	3,800
A71960-Data/Telecommunications		-	-	-	-	-	776	-	-
A71965-Radio Fees		3,168	263,065	289,864	320,200	320,200	317,134	90,355	90,355
A72120-Fidelity And Surety Bonds		-	-	-	-	-	30	-	-
A72210-Motor Vehicle Maintenance & Repairs		1,342	1,191	3,860	1,750	1,750	1,078	1,250	1,250

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1101X-County Administration . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72240-Radio Equipment Maintenance & Repair		-	25	172	-	-	-	-	-
A72250-Bldg & Grounds Maintenance & Repairs		-	-	3,165	-	-	-	-	-
A72280-Equipment Maintenance		72,887	75,780	62,466	112,708	112,708	60,752	99,182	99,182
A72520-Record Storage		273	298	388	300	300	256	350	350
A72530-Equipment Rental		1,424	15,443	18,405	19,320	19,320	13,489	32,380	32,380
A79930-Miscellaneous Contingency		-	-	106	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	100	-	-	200	-	-
A72820-Postage		702,371	776,240	-	820,000	820,000	747,471	650,000	650,000
<b>AH7X-Contractuals</b>		<b>1,043,915</b>	<b>1,358,622</b>	<b>606,970</b>	<b>1,561,241</b>	<b>1,870,854</b>	<b>1,445,773</b>	<b>1,156,900</b>	<b>1,156,900</b>
A84020-Radios & Electronic Equipment		2,931	2,954	-	-	-	-	-	-
A84030-Computer Equipment		-	-	-	2,500	2,500	-	-	-
A84035-PEG Capital		-	-	4,075	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>2,931</b>	<b>2,954</b>	<b>4,075</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>3,863,243</b>	<b>4,484,988</b>	<b>3,823,955</b>	<b>4,664,611</b>	<b>4,880,884</b>	<b>3,793,824</b>	<b>4,407,197</b>	<b>4,407,197</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## County Board

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	139,719,932	158,467,708	158,467,708	166,828,281	8,360,573	5%
A42X-Licenses & Permits	220,800	215,800	215,800	216,000	200	0%
A43X-Fines and Forfeitures	1,530	0	0	0	0	0%
A45X-Intergovernmental	1,884,159	1,900,000	1,900,000	1,945,000	45,000	2%
A46X-Charges for Services	100,750	42,000	42,000	40,000	(2,000)	-5%
A49X-Transfers	1,737,058	1,443,731	1,443,731	1,803,712	359,981	25%
AHM-Miscellaneous	5,093,387	3,231,370	3,231,370	3,531,634	300,264	9%
<b>Total Revenue</b>	<b>148,757,614</b>	<b>165,300,609</b>	<b>165,300,609</b>	<b>174,364,627</b>	<b>9,064,018</b>	<b>5%</b>
AH5X-Personnel	1,085,104	1,086,548	1,086,548	1,036,979	(49,569)	-5%
AH6X-Commodities	7,088	16,500	18,500	13,000	(3,500)	-21%
AH74X-Benefits	444,356	458,136	458,136	470,611	12,475	3%
AH7X-Contractuals	484,781	503,845	501,845	1,457,136	953,291	189%
<b>Total Expenses</b>	<b>2,021,330</b>	<b>2,065,029</b>	<b>2,065,029</b>	<b>2,977,726</b>	<b>912,697</b>	<b>44%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	22	22	21
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
County Board Member	18
County Board Chair	1
Executive Assistant	1
Executive Director Assistant	1
<b>TOTAL</b>	<b>21</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M10X-County Board\_10X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		75,983,380	74,894,950	73,269,378	87,227,708	87,227,708	74,766,790	97,394,897	97,520,681
A41110-Prior Year Property Taxes		-	85,699	19,794	-	-	33,304	-	-
A41120-TIF Districts Property Taxes		124,824	252,106	16,817	-	-	70,840	-	-
A41160-1% County Sales Tax		5,687,987	5,037,970	5,422,427	6,000,000	6,000,000	5,160,634	7,500,000	7,500,000
A41170-1/4% Supplemental Sales Tax		34,068,985	34,857,012	34,318,586	35,700,000	35,700,000	22,889,061	38,000,000	38,000,000
A41180-Use Sales Tax		3,346,633	3,253,094	2,937,231	3,550,000	3,550,000	686,181	702,600	702,600
A41190-Hotel-Motel Tax		28,186	43,367	44,556	40,000	40,000	46,221	45,000	60,000
A41192-Casino Tax		-	169,925	266,469	260,000	260,000	227,460	265,000	265,000
A41195-Video Gaming .		25	-	-	255,000	255,000	-	-	-
A41197-County Cannabis Sales Tax		2,291,383	2,776,350	3,143,406	2,800,000	2,800,000	1,824,700	3,400,000	3,400,000
A41210-State Income Tax		13,466,940	13,200,166	14,034,974	14,000,000	14,000,000	11,572,795	14,750,000	14,750,000
A41220-Pers Property Replace Tax		12,521,643	10,417,450	6,114,342	8,500,000	8,500,000	3,420,043	4,500,000	4,500,000
A41225-Cannabis Use Tax		135,174	125,150	131,950	135,000	135,000	97,311	130,000	130,000
<b>A41X-Taxes</b>		<b>147,655,160</b>	<b>145,113,239</b>	<b>139,719,932</b>	<b>158,467,708</b>	<b>158,467,708</b>	<b>120,795,339</b>	<b>166,687,497</b>	<b>166,828,281</b>
A42010-Liquor Licenses		204,380	191,262	206,450	205,000	205,000	197,320	205,000	205,000
A42020-Amusement Devices		10,100	9,550	9,600	9,800	9,800	8,650	9,600	9,600
A42040-Building Permit Fees		-	-	-	-	-	250	-	-
A42091-Liquor License Hearing Fee		1,763	500	4,750	1,000	1,000	1,573	1,400	1,400
<b>A42X-Licenses &amp; Permits</b>		<b>216,243</b>	<b>201,312</b>	<b>220,800</b>	<b>215,800</b>	<b>215,800</b>	<b>207,793</b>	<b>216,000</b>	<b>216,000</b>
A43000-Fines		-	2,000	1,530	-	-	90	-	-
<b>A43X-Fines and Forfeitures</b>		<b>-</b>	<b>2,000</b>	<b>1,530</b>	<b>-</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>-</b>
A45010-Host Fees		2,047,125	1,903,614	1,884,159	1,900,000	1,900,000	1,284,425	1,800,000	1,800,000
A45400-Revenue From Other Government Bodies		-	-	-	-	-	-	-	145,000
<b>A45X-Intergovernmental</b>		<b>2,047,125</b>	<b>1,903,614</b>	<b>1,884,159</b>	<b>1,900,000</b>	<b>1,900,000</b>	<b>1,284,425</b>	<b>1,800,000</b>	<b>1,945,000</b>
A46010-Fees		4,850	36,272	100,750	42,000	42,000	98,000	40,000	40,000
<b>A46X-Charges for Services</b>		<b>4,850</b>	<b>36,272</b>	<b>100,750</b>	<b>42,000</b>	<b>42,000</b>	<b>98,000</b>	<b>40,000</b>	<b>40,000</b>
A49920-Transfers From Other Funds		2,077,187	1,335,183	1,737,058	1,443,731	1,443,731	-	1,803,712	1,803,712
<b>A49X-Transfers .</b>		<b>2,077,187</b>	<b>1,335,183</b>	<b>1,737,058</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>-</b>	<b>1,803,712</b>	<b>1,803,712</b>
A44010-Farm Rentals		1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
A48010-Interest		13,137	2,172	84,171	-	-	-	-	-
A48020-Indirect Cost Allocation		5,420,796	2,443,696	2,445,621	1,885,370	1,885,370	1,967,541	1,700,000	2,205,634
A48030-Off Track Betting Fees		7,705	-	-	-	-	-	-	-
A48320-Proceeds From Sale Of Assets		140,685	338,992	335,702	300,000	300,000	274,215	300,000	300,000
A48330-Vending Machines Commissions		14,879	14,139	28,681	20,000	20,000	18,217	25,000	25,000
A49910-All Other Miscellaneous Revenue		330,852	7,911,457	2,198,212	1,025,000	1,025,000	437,964	1,000,000	1,000,000
<b>AHM-Miscellaneous .</b>		<b>5,929,054</b>	<b>10,711,457</b>	<b>5,093,387</b>	<b>3,231,370</b>	<b>3,231,370</b>	<b>2,698,939</b>	<b>3,026,000</b>	<b>3,531,634</b>
<b>Total Revenue</b>		<b>157,929,619</b>	<b>159,303,075</b>	<b>148,757,614</b>	<b>165,300,609</b>	<b>165,300,609</b>	<b>125,084,585</b>	<b>173,573,209</b>	<b>174,364,627</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M10X-County Board\_10X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,115,426	1,062,376	1,112,258	1,076,548	1,076,548	798,464	1,028,479	1,028,479
A51130-Payroll Accrual Year End		7,733	-52	-37,296	-	-	-	-	-
A51140-Overtime Salaries And Wages		-	32	-	-	-	35	-	-
A51180-Special Pay		7,027	7,027	7,027	7,000	7,000	5,385	7,000	7,000
A51240-Opt Out Premium		7,892	4,673	3,115	3,000	3,000	1,327	1,500	1,500
A51310-Cell Phone Allowance		120	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>1,138,198</b>	<b>1,074,055</b>	<b>1,085,104</b>	<b>1,086,548</b>	<b>1,086,548</b>	<b>805,210</b>	<b>1,036,979</b>	<b>1,036,979</b>
A61010-Office Supplies		3,684	2,730	1,789	3,500	3,500	1,457	3,000	3,000
A61040-Operational Supplies		-	-	165	2,000	2,000	-	1,000	1,000
A61080-Food and Provisions		1,598	4,619	3,009	4,000	4,000	1,239	4,000	4,000
A61085-Food and Provisions - Employee		-	20	-	-	-	-	-	-
A61090-Printing and Photographic Supplies		744	2,307	-	3,000	3,000	778	1,500	1,500
A61120-Outreach Supplies		77	3,812	2,125	4,000	4,000	150	3,500	3,500
A63040-Housekeeping Supplies		-	-	-	-	-	36	-	-
A65180-Miscellaneous Commodities		-	-	-	-	2,000	13,896	-	-
<b>AH6X-Commodities</b>		<b>6,103</b>	<b>13,488</b>	<b>7,088</b>	<b>16,500</b>	<b>18,500</b>	<b>17,555</b>	<b>13,000</b>	<b>13,000</b>
A74080-H/L/D Employee Benefits		364,476	338,632	358,383	362,285	362,285	284,735	382,086	382,086
A74100-Retirement Benefits/FICA		79,858	75,301	75,575	83,465	83,465	55,752	79,329	79,329
A74110-Retirement Benefits/IMRF		12,386	9,567	10,398	12,386	12,386	7,187	9,196	9,196
<b>AH74X-Benefits</b>		<b>456,720</b>	<b>423,500</b>	<b>444,356</b>	<b>458,136</b>	<b>458,136</b>	<b>347,674</b>	<b>470,611</b>	<b>470,611</b>
A71110-Auditing And Accounting		273,286	235,660	216,470	240,800	238,800	222,690	260,000	260,000
A71130-Court Reporters		4,921	2,153	4,020	2,500	2,500	2,066	2,500	2,500
A71140-Legal Services		15,879	-	-	-	-	-	-	-
A71145-Parliamentarian		-	20,593	21,425	15,000	15,000	14,019	24,000	24,000
A71150-Consultants		2,250	116	-	-	-	-	-	-
A71230-Software & Online Services		27,669	28,405	29,211	29,640	29,640	22,973	32,000	32,000
A71250-Documents Imaging		5,280	3,441	6,696	4,000	4,000	1,793	3,500	3,500
A71255-Documents Destruction		-	185	127	200	200	-	200	200
A71450-Mileage Reimbursement		9,035	12,102	12,248	13,000	13,000	9,208	14,000	14,000
A71470-Employee Relations		5	67	45	45	45	-	30	30
A71500-Trips And Training		-	40,775	28,646	50,000	50,000	33,647	45,800	45,800
A71810-Dues And Subscriptions		47,016	18,532	47,221	48,250	48,250	48,935	50,000	50,000
A71840-Publications & Legal Notices		119	466	453	300	300	847	600	600
A71950-Cellular Phones		15,206	14,019	13,814	16,540	16,540	9,024	15,500	15,500
A71960-Data/Telecommunications		298	1,464	1,318	1,400	1,400	1,620	1,000	1,000
A71970-Courier Services		-	62	-	100	100	-	-	-
A72520-Record Storage		50	118	77	120	120	69	100	100
A72530-Equipment Rental		1,873	1,459	1,342	1,700	1,700	1,071	1,300	1,300
A79911-Ethics Commission		-	165	25	250	250	-	250	250
A79915-Constituent Services		89,064	48,432	101,508	80,000	80,000	11,916	-	-
A79930-Miscellaneous Contingency		-	-	134	-	-	-	-	-
A72790-Transfers to Other Governments		-	-	-	-	-	-	-	1,006,356
<b>AH7X-Contractuals</b>		<b>491,949</b>	<b>428,213</b>	<b>484,781</b>	<b>503,845</b>	<b>501,845</b>	<b>379,878</b>	<b>450,780</b>	<b>1,457,136</b>
<b>Total Expenses</b>		<b>2,092,970</b>	<b>1,939,256</b>	<b>2,021,330</b>	<b>2,065,029</b>	<b>2,065,029</b>	<b>1,550,318</b>	<b>1,971,370</b>	<b>2,977,726</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	289,627	250,000	250,000	280,000	30,000	12%
A42X-Licenses & Permits	105,229	100,100	100,100	100,100	0	0%
A45X-Intergovernmental	310,962	100,000	540,327	61,230	(38,770)	-39%
A46X-Charges for Services	4,259,401	3,713,275	3,713,275	4,773,876	1,060,601	29%
A49X-Transfers	(955)	0	0	0	0	0%
AHM-Miscellaneous	1,833	0	0	1,000	1,000	0%
<b>Total Revenue</b>	<b>4,966,097</b>	<b>4,163,375</b>	<b>4,603,702</b>	<b>5,216,206</b>	<b>1,052,831</b>	<b>25%</b>
AH5X-Personnel	2,868,270	2,596,989	2,596,989	3,243,390	646,401	25%
AH6X-Commodities	390,787	315,945	341,078	331,250	15,305	5%
AH74X-Benefits	884,401	878,772	878,772	1,107,347	228,575	26%
AH7X-Contractuals	2,100,712	1,522,275	2,418,787	1,563,525	41,250	3%
<b>Total Expenses</b>	<b>6,244,170</b>	<b>5,313,981</b>	<b>6,235,626</b>	<b>6,245,512</b>	<b>931,531</b>	<b>18%</b>

### GOALS

- System implementation and GOlive date for Vital Records.
- Relocation of Vital Records Operations to the 6<sup>th</sup> floor, creating a merged Records Division.
- Lease approval of Elections Warehouse, allowing for an enhanced space and security for election equipment.
- Increased presence in the community through events, voter experiences, and outreach.
- Continued streamlining of services through staff development, system integrations, and community outreach.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	40	42	44
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Administrative Assistant	8
Administrative Coordinator	1
Admin/Research Specialist	1
Chief Deputy of Administration	1
Chief Deputy of Civic Engagement	1
County Clerk	1
Design Automation Specialist	1



Elections Clerk	9
Elections Communication Specialist	1
Elections Supervisor	1
Election Warehouse Coord	1
Executive Assistant-Dept Head	1
IT Supervisor	1
Site Logistics Analyst	1
Storeroom Coordinator	1
Svcs & Support Systems Tech	2
Tax Administrator	1
Tax Specialist	1
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>44</b>

## PERFORMANCE INFORMATION

PERFORMANCE MEASURE	FY23	FY24	FY25 YTD	FY25 PROJECTED
Number of documents recorded	61,259	61,702	36,984	63,401
# of Recording Days	251	250	144	247
Average number of documents recorded per day	244	247	257	257
Average number of documents recorded per FTE	6,807	8,137	9,648	9,648

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M21X-County Clerk\_21X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41150-Tax Sale/Redemption P I & Cost		-	1,768,777	289,627	250,000	250,000	234,677	280,000	280,000
<b>A41X-Taxes</b>		<b>-</b>	<b>1,768,777</b>	<b>289,627</b>	<b>250,000</b>	<b>250,000</b>	<b>234,677</b>	<b>280,000</b>	<b>280,000</b>
A42030-Marriage Licenses		99,135	99,655	104,805	100,000	100,000	100,848	100,000	100,000
A42035-Civil Union Licenses		300	240	424	100	100	235	100	100
<b>A42X-Licenses &amp; Permits</b>		<b>99,435</b>	<b>99,895</b>	<b>105,229</b>	<b>100,100</b>	<b>100,100</b>	<b>101,083</b>	<b>100,100</b>	<b>100,100</b>
A45020-All Other Salary Reimbursement		-	34,920	530,924	100,000	100,000	888,203	61,230	61,230
A45280-Salary Reimbursement		-	-	-	-	-	6,500	-	-
A45333-Grants - State		-	-	-265,462	-	440,327	-	-	-
A45350-Other State Funds		383,509	289,685	45,500	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>383,509</b>	<b>324,605</b>	<b>310,962</b>	<b>100,000</b>	<b>540,327</b>	<b>894,703</b>	<b>61,230</b>	<b>61,230</b>
A46010-Fees		-	4,012,668	3,756,998	3,250,000	3,250,000	4,375,525	3,700,000	4,316,667
A46170-Marriage Certificates		53,632	51,370	53,807	60,000	60,000	63,227	53,000	53,000
A46171-Marriage Certificates Additional Copy		13,722	13,579	13,823	14,000	14,000	14,910	13,800	13,800
A46175-Civil Union Certificates		120	232	128	320	320	156	120	120
A46176-Civil Union Certificates Additional Copy		24	30	32	50	50	19	30	30
A46180-Redemption Fees		-	480,645	194,859	150,000	150,000	155,295	160,000	160,000
A46190-Registrations by mail		12,040	-	-	-	-	-	-	-
A46191-Notary Registrations over the counter		1,795	13	-	-	-	-	-	-
A46195-Assumed Business Name Registrations		2,275	2,013	1,650	2,100	2,100	1,250	1,800	1,800
A46196-Assumed Business Name Withdrawals		51	-40	15	65	65	28	10	10
A46200-Death Certificates		14,296	14,064	14,752	14,000	14,000	13,208	14,000	14,000
A46201-Death Certificates additional copy		8,028	8,060	9,044	8,000	8,000	8,382	9,000	9,000
A46202-Death Certificates genealogy copy		248	228	206	200	200	194	200	200
A46210-Birth Certificates		106,968	100,664	94,386	102,000	102,000	109,062	90,000	90,000
A46211-Birth Certificates additional copy		16,512	15,872	15,122	16,500	16,500	18,238	15,500	15,500
A46212-Birth Cards		-	-	-	-	-	92	-	-
A46213-Birth Cards additional Copy		-	70	-	-	-	-	-	-
A46220-Certifications		631	326	416	640	640	511	320	320
A46221-Certificates of Authority		254	-	-	-	-	-	-	-
A46230-Copies Of County Clerk Records		179	123	127	150	150	53	120	120
A46240-Miscellaneous County Clerk Fees		6,144	5,365	6,153	5,000	5,000	3,401	6,000	6,000
A46430-Tax Sale Revenue		-	6,398	1,588	8,000	8,000	2,072	1,500	1,500
A46510-Subtax Posting Fee		-	-	-	-	-	17	-	-
A46860-Tax Sale Certificate Assignmnt		230	1,340	860	1,000	1,000	1,020	600	600
A46870-Tax Deeds \$5		235	255	200	250	250	100	200	200
A46880-Tax Sale Notices		28,755	29,174	32,492	30,000	30,000	30,724	30,000	30,000
A46890-Tax Sale Certif Cancel		9	9	9	-	-	6	9	9
A46900-Economic Interest Filing		990	3,665	2,045	1,000	1,000	1,491	1,000	1,000
A46910-Clerk Over-Payments		158	32	-107	-	-	22	-	-
A46930-GIS Fees		-	61,031	60,796	50,000	50,000	47,668	60,000	60,000
<b>A46X-Charges for Services</b>		<b>6,410,730</b>	<b>4,807,187</b>	<b>4,259,401</b>	<b>3,713,275</b>	<b>3,713,275</b>	<b>4,846,671</b>	<b>4,157,209</b>	<b>4,773,876</b>
A49920-Transfers From Other Funds		-	16,567	-955	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>16,567</b>	<b>955</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910-All Other Miscellaneous Revenue		5,398	1,798	1,833	-	-	822	1,000	1,000
<b>AHM-Miscellaneous</b>		<b>5,398</b>	<b>1,798</b>	<b>1,833</b>	<b>-</b>	<b>-</b>	<b>822</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Revenue</b>		<b>6,899,072</b>	<b>7,018,830</b>	<b>4,966,097</b>	<b>4,163,375</b>	<b>4,603,702</b>	<b>6,077,956</b>	<b>4,599,539</b>	<b>5,216,206</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M21X-County Clerk\_21X F101-General Fund

Acct Code	Account Description	Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
		Amount FY2022	Amount FY2023	Amount FY2024	Budget FY2025	Budget FY2025	Recognized FY2025	Request Budget FY2026	Admin Budget FY2026
A51110-Regular Salaries And Wages		2,239,019	2,246,510	2,611,506	2,457,861	2,457,861	2,048,336	2,970,762	2,970,762
A51130-Payroll Accrual Year End		23,255	-4,359	-84,806	-	-	-	-	-
A51140-Overtime Salaries And Wages		87,456	31,808	36,440	10,000	10,000	19,251	35,000	35,000
A51160-Holiday Pay		-	2,611	-	-	-	-	-	-
A51190-Judges Of Election		145,113	81,488	270,425	90,000	90,000	130,602	200,000	200,000
A51200-Temporary PT Salaries/Wages		59,474	15,860	26,917	30,128	30,128	9,814	30,128	30,128
A51210-Performance Appraisals		-	-	-	-	-	4,157	-	-
A51220-Vacation payout		8,415	26,247	-	-	-	20,249	-	-
A51230-Sick Payout		9,097	12,948	-	-	-	10,642	-	-
A51240-Opt Out Premium		4,500	5,365	7,788	9,000	9,000	4,673	7,500	7,500
<b>AH5X-Personnel</b>		<b>2,576,329</b>	<b>2,418,479</b>	<b>2,868,270</b>	<b>2,596,989</b>	<b>2,596,989</b>	<b>2,247,724</b>	<b>3,243,390</b>	<b>3,243,390</b>
A61010-Office Supplies		3,047	5,207	4,292	4,500	4,500	2,271	4,000	4,000
A61020-Computer Supplies		476	-	-	-	-	-	-	-
A61030-Books Manuals And Periodicals		-	-	-	-	-	155	-	-
A61040-Operational Supplies		54,082	55,693	128,746	38,945	60,084	45,610	75,000	75,000
A61050-Election Supplies		320,695	209,185	255,679	270,000	273,994	259,284	250,000	250,000
A61070-Craft & Recreational Supplies		-	-	-	-	-	134	-	-
A61080-Food and Provisions		-	-	-	-	-	9,434	-	-
A61090-Printing and Photographic Supplies		-	-	-	-	-	328	-	-
A63040-Housekeeping Supplies		-	-	-	-	-	135	-	-
A65060-Sign And Safety Supplies		-	-	-	-	-	23	-	-
A65090-Gasoline		1,028	820	1,526	1,500	1,500	1,292	1,500	1,500
A65120-Automobile Repairs and Maintenance		100	1,715	544	1,000	1,000	721	750	750
A65130-Small Tools		-	-	-	-	-	26	-	-
A65180-Miscellaneous Commodities		12,242	-	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>391,670</b>	<b>272,620</b>	<b>390,787</b>	<b>315,945</b>	<b>341,078</b>	<b>319,412</b>	<b>331,250</b>	<b>331,250</b>
A74080-H/L/D Employee Benefits		486,451	509,970	548,699	532,049	532,049	482,856	697,926	697,926
A74100-Retirement Benefits/FICA		179,600	187,534	192,306	198,785	198,785	161,710	231,097	231,097
A74110-Retirement Benefits/IMRF		180,968	120,400	143,396	147,938	147,938	138,878	178,324	178,324
<b>AH74X-Benefits</b>		<b>847,019</b>	<b>817,904</b>	<b>884,401</b>	<b>878,772</b>	<b>878,772</b>	<b>783,445</b>	<b>1,107,347</b>	<b>1,107,347</b>
A71115-Judges of Elections		393,596	242,999	419,604	400,000	400,000	165,616	400,000	400,000
A71140-Legal Services		-	-	-	-	-	16	-	-
A71220-Computer Services		-	-	-	-	-	4,216	-	-
A71230-Software & Online Services		12,726	47,457	46,144	55,000	238,246	342,173	50,000	50,000
A71440-Stipend		-	-	-6,500	-	-	6,500	-	-
A71450-Mileage Reimbursement		2,946	2,101	4,965	5,000	5,000	5,079	7,000	7,000
A71470-Employee Relations		351	575	888	825	825	2,639	825	825
A71500-Trips And Training		1,402	6,645	10,887	10,000	10,000	9,686	12,000	12,000
A71620-Laundry And Cleaning		-	-	-	-	-	70	-	-
A71810-Dues And Subscriptions		2,820	3,559	2,492	3,000	3,000	2,408	2,500	2,500
A71840-Publications & Legal Notices		111,892	40,999	46,747	50,000	50,000	28,758	50,000	50,000
A71940-Telephone		42	-	-	-	-	-	-	-
A71950-Cellular Phones		466	524	508	450	450	327	500	500
A71960-Data/Telecommunications		46,073	27,434	18,016	36,000	36,000	8,809	20,000	20,000
A71970-Courier Services		2,424	2,079	2,623	2,100	2,100	2,286	3,000	3,000
A71975-Translocation		-	-	97,274	75,000	75,000	47,041	110,000	110,000
A72050-Title Searches		22,460	11,720	6,730	15,000	15,000	8,650	10,000	10,000
A72280-Equipment Maintenance		364,076	387,305	446,972	525,000	770,299	561,203	380,000	380,000
A72510-Building Rentals		4,309	1,173	9,584	15,000	15,000	8,539	10,000	10,000
A72520-Record Storage		21,113	24,893	48,846	30,000	30,000	26,932	30,000	30,000
A72530-Equipment Rental		4,567	3,182	6,897	4,100	4,100	4,721	5,000	5,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M21X-County Clerk\_21X F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72560-All Other Rentals		23,847	27,421	3,724	3,700	3,700	1,265	10,000	10,000
A79940-Miscell Contractual Services		166,824	47,975	141,261	60,000	160,000	48,116	35,000	35,000
A79950-All Other Miscellaneous		1,282	9,677	329	-	-	-	-	-
A72815-Bank Service Charges		14,377	20,043	2,824	20,000	20,000	252	1,000	1,000
A72820-Postage		451,478	170,747	533,350	100,000	432,966	300,899	315,000	315,000
A72830-Printing Services_72830		1,856	28,838	244,826	100,000	135,000	97,252	100,000	100,000
A72940-All Other Fees		-	-	-	-	-	2	-	-
A72950-Registrars Fees		11,624	12,174	11,721	12,100	12,100	11,650	11,700	11,700
A75020-Real Estate Taxes		-	50	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>1,662,551</b>	<b>1,119,568</b>	<b>2,100,712</b>	<b>1,522,275</b>	<b>2,418,787</b>	<b>1,695,105</b>	<b>1,563,525</b>	<b>1,563,525</b>
A84030-Computer Equipment		72,810	-	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>72,810</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>5,550,379</b>	<b>4,628,571</b>	<b>6,244,170</b>	<b>5,313,981</b>	<b>6,235,626</b>	<b>5,045,686</b>	<b>6,245,512</b>	<b>6,245,512</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	8,441	0	0	0	0	0%
A49X-Transfers	2,693	0	0	0	0	0%
<b>Total Revenue</b>	<b>11,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	4,523,893	4,431,287	4,431,287	4,864,562	433,275	10%
AH6X-Commodities	18,173	25,000	25,000	25,000	0	0%
AH74X-Benefits	1,417,159	1,471,608	1,471,608	1,577,915	106,307	7%
AH7X-Contractuals	9,981,466	12,608,280	12,849,659	11,528,531	(1,079,749)	-9%
<b>Total Expenses</b>	<b>15,940,691</b>	<b>18,536,175</b>	<b>18,777,554</b>	<b>17,996,008</b>	<b>(540,167)</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	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	53	52	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
Associate Business Analyst	1
Business Analyst	3
Chief Information Officer	1
Chief Tech Officer	1
Cyber Security Analyst	1

Data Engineer	1
Deputy IT Director	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
Technology Solutions Portfolio Manager	1
<b>TOTAL</b>	<b>52</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Helpdesk tickets closed	10,097	9,482	10,366	11,468	11,603
Network devices supported and maintained	866	914	1,063	1,103	1,202
Endpoints supported and maintained	3,711	3,611	3,555	3,849	3,771
Servers supported and maintained	396	385	352	491	491
Databases supported and maintained	1,300	1,300	293	306	306
Active Microsoft accounts	3,700	3,500	3,300	3,361	3,422
Computers refreshed	263	119	330	368	408

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M13X-Information and Technology F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46340	Radio Monthly Contracts	16,882	8,441	8,441	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>16,882</b>	<b>8,441</b>	<b>8,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	-	19,779	2,693	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>19,779</b>	<b>2,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals	8,084	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>8,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>24,965</b>	<b>28,220</b>	<b>11,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M13X-Information and Technology F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		3,232,766	3,832,742	4,579,885	4,411,087	4,411,087	4,041,916	4,842,562	4,842,562
A51130-Payroll Accrual Year End		1,384	41,852	-148,751	-	-	-	-	-
A51140-Overtime Salaries And Wages		2,923	51	74	1,200	1,200	83	-	-
A51180-Special Pay		13,717	16,295	15,765	16,000	16,000	13,988	16,000	16,000
A51210-Performance Appraisals		12,060	6,890	7,183	-	-	7,571	-	-
A51220-Vacation payout		96,100	5,866	43,511	-	-	4,012	-	-
A51230-Sick Payout		71,001	-	22,995	-	-	-	-	-
A51240-Opt Out Premium		4,800	3,288	3,231	3,000	3,000	4,384	6,000	6,000
<b>AH5X-Personnel</b>		<b>3,434,752</b>	<b>3,906,984</b>	<b>4,523,893</b>	<b>4,431,287</b>	<b>4,431,287</b>	<b>4,071,954</b>	<b>4,864,562</b>	<b>4,864,562</b>
A61010-Office Supplies		1,394	2,013	360	3,620	3,620	866	2,500	2,500
A61020-Computer Supplies		3,731	3,864	1,962	4,620	4,620	1,281	2,500	2,500
A61040-Operational Supplies		18,951	8,678	15,851	16,760	16,760	13,787	20,000	20,000
<b>AH6X-Commodities</b>		<b>24,075</b>	<b>14,555</b>	<b>18,173</b>	<b>25,000</b>	<b>25,000</b>	<b>15,934</b>	<b>25,000</b>	<b>25,000</b>
A74060-Health Premiums		170	3	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		621,239	733,107	856,998	874,391	874,391	795,268	925,691	925,691
A74100-Retirement Benefits/FICA		249,790	284,178	329,072	339,108	339,108	297,990	372,138	372,138
A74110-Retirement Benefits/IMRF		260,437	197,085	231,089	258,109	258,109	231,518	280,086	280,086
<b>AH74X-Benefits</b>		<b>1,131,636</b>	<b>1,214,373</b>	<b>1,417,159</b>	<b>1,471,608</b>	<b>1,471,608</b>	<b>1,324,776</b>	<b>1,577,915</b>	<b>1,577,915</b>
A71125-Staff Augmentation		734,958	1,484,636	921,265	1,651,500	1,651,500	566,887	807,646	807,646
A71150-Consultants		332,385	384,801	196,193	285,000	526,379	241,379	330,000	180,000
A71230-Software & Online Services		5,926,645	6,094,484	7,606,899	9,396,685	9,396,685	8,112,995	9,386,961	9,288,769
A71450-Mileage Reimbursement		312	479	9,559	1,000	1,000	815	1,000	1,000
A71470-Employee Relations		687	639	770	795	795	191	795	795
A71500-Trips And Training		48,202	86,488	70,541	108,000	108,000	87,578	108,000	108,000
A71810-Dues And Subscriptions		43,300	45,715	149,191	160,000	160,000	155,689	166,921	166,921
A71950-Cellular Phones		1,875	1,082	1,303	-	-	-	-	-
A71960-Data/Telecommunications		1,023,005	1,019,751	1,004,338	980,000	980,000	663,796	959,000	959,000
A72280-Equipment Maintenance		98,705	18,603	-	13,100	13,100	-	4,200	4,200
A72520-Record Storage		104	114	114	200	200	76	200	200
A72530-Equipment Rental		1,889	1,397	962	2,000	2,000	666	2,000	2,000
A79940-Miscell Contractual Services		45,871	46,013	20,331	10,000	10,000	513	10,000	10,000
<b>AH7X-Contractuals</b>		<b>8,257,939</b>	<b>9,184,202</b>	<b>9,981,466</b>	<b>12,608,280</b>	<b>12,849,659</b>	<b>9,830,585</b>	<b>11,776,723</b>	<b>11,528,531</b>
A84030-Computer Equipment		1,854,415	-463	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>1,854,415</b>	<b>-463</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>14,702,817</b>	<b>14,319,651</b>	<b>15,940,691</b>	<b>18,536,175</b>	<b>18,777,554</b>	<b>15,243,249</b>	<b>18,244,200</b>	<b>17,996,008</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	2,867,844	0	0	0	0	0%
A46X-Charges for Services	34,338	27,500	27,500	30,000	2,500	9%
A49X-Transfers	1,338,416	0	0	0	0	0%
AHM-Miscellaneous	1,000	0	0	0	0	0%
<b>Total Revenue</b>	<b>4,241,598</b>	<b>27,500</b>	<b>27,500</b>	<b>30,000</b>	<b>2,500</b>	<b>9%</b>
AH5X-Personnel	3,661,960	3,535,379	3,535,379	4,387,145	851,766	24%
AH6X-Commodities	351,317	600,200	600,200	505,250	(94,950)	-16%
AH74X-Benefits	1,451,297	1,586,404	1,586,404	1,901,103	314,699	20%
AH7X-Contractuals	5,784,177	6,316,160	6,340,577	5,631,673	(684,487)	-11%
AH8X-Capital Expenditures	2,270,469	40,000	161,570	0	(40,000)	-100%
<b>Total Expenses</b>	<b>13,519,219</b>	<b>12,078,143</b>	<b>12,224,130</b>	<b>12,425,171</b>	<b>347,028</b>	<b>3%</b>

### GOALS

- Complete critical infrastructure improvements and reconfigure County facilities to enhance functionality, energy efficiency, and employee productivity.
- Enhance the effectiveness of the preventive maintenance program by leveraging existing facility management tools to improve asset tracking, schedule planning, and performance analysis.
- Reduce the County's environmental footprint through targeted energy-saving initiatives, renewable energy adoption, and waste-reduction practices.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	62	66	66
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	23
Director of Capital Improvements Division	1
Director of Facilities	1
Director of Operations Division	1

Electronics Technician	2
Energy Program Manager	1
Engineer I	9
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>66</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Construction Expensed Amount (\$M)	\$2.91	\$10.86	\$4.71	\$0.97	\$5.03
Facilities Assessment Expensed Amount (\$M)	\$6.39	\$3.49	\$4.57	\$2.28	\$4.53
<b>Energy Cost (\$M)</b>					
Electricity	\$1.17	\$1.98	\$2.12	\$1.48	\$1.50
Natural Gas	\$0.39	\$0.49	\$0.37	\$0.42	\$0.45
Water	\$0.31	\$0.36	\$0.28	\$0.31	\$0.33
<b>Energy Consumption</b>					
Electricity (MWh)	14,802.1	13,427.44	14,122.46	14,387.60	14,408.66
Natural Gas (million Btu)	702.0	475.8	507.8	539.7	576.5
Water (million gal)	35.1	28.7	30.3	30.9	31.5

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45334	Grants - Federal	-	10,586	867,844	-	-	115,630	-	-
A45335	Grants - Nonprofit	-	-	2,000,000	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>10,586</b>	<b>2,867,844</b>	<b>-</b>	<b>-</b>	<b>115,630</b>	<b>-</b>	<b>-</b>
A46015	Parking garage fees	18,954	25,125	34,338	27,500	27,500	25,583	30,000	30,000
<b>A46X</b>	<b>Charges for Services</b>	<b>18,954</b>	<b>25,125</b>	<b>34,338</b>	<b>27,500</b>	<b>27,500</b>	<b>25,583</b>	<b>30,000</b>	<b>30,000</b>
A49920	Transfers From Other Funds	-	26,719	1,338,416	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>26,719</b>	<b>1,338,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	180	1,204	1,000	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>180</b>	<b>1,204</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>19,134</b>	<b>63,634</b>	<b>4,241,598</b>	<b>27,500</b>	<b>27,500</b>	<b>141,214</b>	<b>30,000</b>	<b>30,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		2,991,706	3,312,796	3,618,504	3,403,931	3,403,931	2,964,987	4,242,923	4,242,923
A51120-Permanent PT Salaries/Wages		27,774	44,408	37,722	35,028	35,028	36,824	49,302	49,302
A51130-Payroll Accrual Year End		16,321	6,302	-124,627	-	-	-	-	-
A51140-Overtime Salaries And Wages		76,296	85,917	89,894	80,000	80,000	50,773	80,000	80,000
A51160-Holiday Pay		1,997	7,981	4,972	6,500	6,500	3,198	6,500	6,500
A51180-Special Pay		4,818	28,818	4,818	5,000	5,000	3,877	5,000	5,000
A51220-Vacation payout		8,865	11,773	15,457	-	-	6,249	-	-
A51230-Sick Payout		8,593	-	11,165	-	-	-	-	-
A51240-Opt Out Premium		1,921	2,019	2,135	3,000	3,000	1,269	1,500	1,500
A51310-Cell Phone Allowance		1,920	1,920	1,920	1,920	1,920	1,600	1,920	1,920
<b>AH5X-Personnel</b>		<b>3,140,211</b>	<b>3,501,935</b>	<b>3,661,960</b>	<b>3,535,379</b>	<b>3,535,379</b>	<b>3,068,777</b>	<b>4,387,145</b>	<b>4,387,145</b>
A61010-Office Supplies		900	1,080	626	1,000	1,000	434	1,000	1,000
A61020-Computer Supplies		387	265	-	200	200	-	250	250
A61030-Books Manuals And Periodicals		-	295	-	-	-	-	-	-
A61040-Operational Supplies		90,868	-	22,533	2,500	2,500	1,038	-	-
A61060-Clothing And Uniforms		16,646	16,881	17,615	23,000	23,000	14,459	15,000	15,000
A61110-Tool Allowance		6,642	7,042	6,813	9,000	9,000	5,478	7,000	7,000
A63010-Building, Grounds Maintenance Supplies		302,086	219,628	191,621	370,000	370,000	158,469	303,000	303,000
A63040-Housekeeping Supplies		-	96,404	100,795	170,000	170,000	87,331	195,000	160,000
A65090-Gasoline		6,551	7,449	6,874	14,000	14,000	5,577	8,000	8,000
A65100-Diesel Fuel		54	6,407	2,444	5,500	5,500	3,867	6,000	6,000
A65130-Small Tools		1,964	1,252	1,996	5,000	5,000	1,556	5,000	5,000
<b>AH6X-Commodities</b>		<b>426,098</b>	<b>356,702</b>	<b>351,317</b>	<b>600,200</b>	<b>600,200</b>	<b>278,210</b>	<b>540,250</b>	<b>505,250</b>
A74080-H/L/D Employee Benefits		933,610	992,536	992,109	1,113,956	1,113,956	859,366	1,278,693	1,314,113
A74100-Retirement Benefits/FICA		230,319	259,059	269,496	270,456	270,456	227,416	335,617	335,617
A74110-Retirement Benefits/IMRF		240,044	179,698	189,691	201,992	201,992	176,491	251,373	251,373
<b>AH74X-Benefits</b>		<b>1,403,972</b>	<b>1,431,293</b>	<b>1,451,297</b>	<b>1,586,404</b>	<b>1,586,404</b>	<b>1,263,272</b>	<b>1,865,683</b>	<b>1,901,103</b>
A71150-Consultants		-	-	-	4,000	4,000	-	4,000	4,000
A71230-Software & Online Services		53,466	23,870	101,318	70,000	70,000	133,115	137,000	137,000
A71450-Mileage Reimbursement		1,626	1,124	1,991	1,200	1,200	1,140	2,000	2,000
A71470-Employee Relations		743	431	795	960	960	134	1,020	1,020
A71500-Trips And Training		3,454	16,888	19,945	19,000	19,000	15,791	25,000	25,000
A71610-Pest Control		8,721	17,792	26,412	21,500	21,500	28,666	55,000	55,000
A71630-Garbage Disposal		70,825	54,977	72,766	79,500	79,500	32,976	53,000	53,000
A71650-Security Services		26,345	32,601	28,889	30,000	30,000	26,222	35,000	35,000
A71670-Contracted Custodial Service		202,864	200,247	174,472	237,000	237,000	150,669	237,000	210,000
A71810-Dues And Subscriptions		419	907	464	2,200	2,200	984	500	500
A71910-Gas For Heating		389,096	488,742	368,854	490,000	490,000	424,332	445,000	445,000
A71920-Electricity		1,166,024	1,975,680	2,122,441	1,650,000	1,650,000	1,113,119	1,500,000	1,500,000
A71930-Water And Sewer Charges		309,777	355,654	283,131	335,000	335,000	204,483	325,000	325,000
A71935-Stormwater Fees		27,503	27,503	25,035	29,000	29,000	16,572	27,503	27,503
A71940-Telephone		4,908	5,414	3,625	6,000	6,000	2,273	6,000	6,000
A71950-Cellular Phones		5,814	5,025	5,098	7,200	7,200	1,705	7,200	7,200
A71960-Data/Telecommunications		117,877	138,319	196,541	100,000	100,000	9,633	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M15X-Facilities F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71965	Radio Fees	5,352	4,622	4,155	5,500	5,500	2,614	5,500	5,500
A71970	Courier Services	169	265	80	500	500	-	500	500
A72210	Motor Vehicle Maintenance & Repairs	8,858	11,356	6,109	14,000	14,000	6,433	16,700	16,700
A72220	Elevator Maintenance & Repairs	337,584	356,387	345,153	418,000	418,000	405,787	515,000	515,000
A72250	Bldg & Grounds Maintenance & Repairs	878,689	928,381	1,047,185	1,730,000	1,738,474	1,055,045	1,730,000	1,430,000
A72255	Major Building Repairs	175,852	389,676	378,141	300,000	315,943	101,365	300,000	300,000
A72280	Equipment Maintenance	6,293	-	7,119	7,500	7,500	-	7,500	7,500
A72510	Building Rentals	296,611	297,565	270,240	322,400	322,400	265,134	225,000	225,000
A72530	Equipment Rental	4,660	3,530	2,847	4,000	4,000	785	3,200	3,200
A72560	All Other Rentals	45,513	23,310	18,493	35,000	35,000	17,431	50,000	50,000
A72820	Postage	-	539	-	-	-	-	-	-
A72840	Temporary Employment Services	8,403	-	-	-	-	-	-	-
A72935	Permits and Licenses Expense	675	675	8,900	1,700	1,700	1,956	1,000	1,000
A73170	Testing and Inspections Services	147,937	156,871	263,979	395,000	395,000	320,659	244,050	244,050
<b>AH7X-Contractuals</b>		<b>4,306,056</b>	<b>5,518,350</b>	<b>5,784,177</b>	<b>6,316,160</b>	<b>6,340,577</b>	<b>4,339,022</b>	<b>5,958,673</b>	<b>5,631,673</b>
A82010	Buildings And Structures	-	649,497	2,230,056	-	121,570	120,879	-	-
A84010	Construction & Maintenance Equipment	40,542	-	40,413	40,000	40,000	34,583	-	-
A84030	Computer Equipment	-	-	-	-	-	4,165	-	-
<b>AH8X-Capital Expenditures</b>		<b>40,542</b>	<b>649,497</b>	<b>2,270,469</b>	<b>40,000</b>	<b>161,570</b>	<b>159,627</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>9,316,880</b>	<b>11,457,778</b>	<b>13,519,219</b>	<b>12,078,143</b>	<b>12,224,130</b>	<b>9,108,907</b>	<b>12,751,751</b>	<b>12,425,171</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## 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.

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	384,265	382,098	382,098	385,500	3,402	1%
<b>Total Revenue</b>	<b>384,265</b>	<b>382,098</b>	<b>382,098</b>	<b>385,500</b>	<b>3,402</b>	<b>1%</b>
AH5X-Personnel	1,818,953	1,845,483	1,845,483	2,099,968	254,485	14%
AH6X-Commodities	2,143	3,600	7,800	3,000	(600)	-17%
AH74X-Benefits	558,625	611,680	611,680	730,848	119,168	19%
AH7X-Contractuals	227,124	75,015	88,475	76,527	1,512	2%
<b>Total Expenses</b>	<b>2,606,844</b>	<b>2,535,778</b>	<b>2,553,438</b>	<b>2,910,343</b>	<b>374,565</b>	<b>15%</b>

### GOALS

- Serve as a key leader in the implementation of the County's new Enterprise Resource Planning (ERP) solution, ensuring financial design and configuration align with the County's goals and reporting requirements, promote sound and effective business processes and practices, increase operational efficiency, effectuate consistency amongst departments, and support long-term fiscal planning.
- Serve as subject matter experts in onboarding and training of departments with changes configured within the financial business processes of the County's ERP solution.
- Ensure effective transition of financial information from Oracle to the County's new ERP solution, including accurate migration of necessary data, while limiting migration of historical information that is not relevant or incidental.
- Evaluate existing Standard Operating Procedures (SOPs) and Financial Policies and update for consistency with the financial business processes in the County's ERP solution.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	24	24	25
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
Grant Coordinator	1
Purchasing Agent	1
Purchasing Officer	3
<b>TOTAL</b>	<b>25</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 GOAL	FY25 PROJECTION	FY26 GOAL
Total # of Purchase Orders Processed by Purchasing Division	1,484	1,451	1,500	1,500	1,750	2,000
Total # of Procurements by Purchasing Division*	105	80	100	100	60	100
# of New Vendors Registered to Do Business with Lake County	479	769	650	650	750	650
# of Outreach Events to Do Business with Lake County	1	6	1	2	2	2
Total # of Contract Modifications Issued	N/A	64	60	60	60	60
Checks and electronic payments issued (#)	32,400	33,716	35,000	40,000	16,500	N/A
Checks and electronic payments initiated (\$)	\$234,842,999	\$395,822,729	\$299,567,170	\$300,000,000	\$350,000,000	N/A
% of payments processed via electronic payment	56%	42%	48%	50%	55%	60%
Annual Procurement Card Spend (P-Card) (\$)	\$7,112,286	\$6,511,282	\$6,500,000	\$6,700,000	\$6,500,000	\$6,700,000
# of County-wide E-Learning Sessions	4	9	4	5	1	N/A
Total # CFS Departments Served	12	15	16	17	17	18
Total # of Invoices Process by CFS	5,481	8,137	9,040	9,500	9,944	11,000
Total \$ of Invoices Processed by CFS	\$101,760,977	\$137,571,664	\$168,897,426	\$175,000,000	\$185,787,169	\$204,000,000
County-wide Current Ratio (Ability to pay current obligations; > 1 optimal)	6	5.6	6.7	N/A	N/A	N/A
# of Deficiency Comments on Annual Comprehensive Financial Report (ACFR) (Audit)	0	1	1	0	N/A	0

\*Procurements include formal invitations to bid, request for proposal, request for quotes, statement of interest, request for information, joint purchasing agreements, and departmental agreements.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M12X-Finance and Administrative Services . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A49920-	Transfers From Other Funds	-	7,161	384,265	382,098	382,098	-	385,500	385,500
<b>A49X-</b>	<b>Transfers</b>	<b>-</b>	<b>7,161</b>	<b>384,265</b>	<b>382,098</b>	<b>382,098</b>	<b>-</b>	<b>385,500</b>	<b>385,500</b>
A49910-	All Other Miscellaneous Revenue	2	-	-	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>2</b>	<b>7,161</b>	<b>384,265</b>	<b>382,098</b>	<b>382,098</b>	<b>-</b>	<b>385,500</b>	<b>385,500</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M12X-Finance and Administrative Services . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,597,756	1,683,200	1,858,127	1,840,983	1,840,983	1,541,639	2,030,555	2,095,968
A51130-Payroll Accrual Year End		12,631	2,532	-56,136	-	-	-	-	-
A51140-Overtime Salaries And Wages		194	-	1,549	-	-	2,441	1,000	1,000
A51180-Special Pay		-	1,200	181	-	-	-	-	-
A51220-Vacation payout		8,370	8,166	5,102	-	-	2,693	-	-
A51230-Sick Payout		-	-	5,949	-	-	-	-	-
A51240-Opt Out Premium		5,261	4,500	3,981	4,500	4,500	1,673	3,000	3,000
A51310-Cell Phone Allowance		480	480	200	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>1,624,693</b>	<b>1,700,078</b>	<b>1,818,953</b>	<b>1,845,483</b>	<b>1,845,483</b>	<b>1,548,446</b>	<b>2,034,555</b>	<b>2,099,968</b>
A61010-Office Supplies		3,930	428	1,235	1,500	1,500	160	1,000	1,000
A61040-Operational Supplies		705	582	856	2,100	6,300	4,533	2,000	2,000
A61090-Printing and Photographic Supplies		-	-	-	-	-	181	-	-
A65180-Miscellaneous Commodities		-	-	52	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>4,635</b>	<b>1,010</b>	<b>2,143</b>	<b>3,600</b>	<b>7,800</b>	<b>4,873</b>	<b>3,000</b>	<b>3,000</b>
A74060-Health Premiums		39	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		272,536	280,587	332,788	360,103	360,103	321,552	427,858	444,080
A74100-Retirement Benefits/FICA		115,706	121,972	131,127	141,179	141,179	112,155	155,567	160,571
A74110-Retirement Benefits/IMRF		123,472	88,372	94,709	110,398	110,398	88,575	122,240	126,197
<b>AH74X-Benefits</b>		<b>511,753</b>	<b>490,931</b>	<b>558,625</b>	<b>611,680</b>	<b>611,680</b>	<b>522,282</b>	<b>705,665</b>	<b>730,848</b>
A71110-Auditing And Accounting		500	-	-	-	-	-	-	-
A71150-Consultants		61,167	73,556	188,135	27,385	39,345	16,695	12,000	12,000
A71230-Software & Online Services		24,940	35,990	16,871	20,000	21,500	23,475	24,000	24,000
A71255-Document Destruction		-	-	236	-	-	236	-	-
A71450-Mileage Reimbursement		62	26	-	200	200	-	50	50
A71470-Employee Relations		5	296	188	330	330	81	360	360
A71490-Employment Ads-Help Wanted		500	-	-	-	-	-	-	-
A71500-Trips And Training		11,828	11,913	7,558	12,000	12,000	632	14,850	19,017
A71527-Certification/Accreditation Fees		1,875	1,875	1,150	2,000	2,000	1,150	2,000	2,000
A71810-Dues And Subscriptions		6,979	6,777	7,052	7,000	7,000	3,578	11,500	11,500
A71840-Publications & Legal Notices		1,336	960	920	1,000	1,000	685	1,000	1,000
A71950-Cellular Phones		-	-	-	-	-	-	-	1,500
A71955-Cell Phone Allowance		-	-	-	-	-	-	1,500	-
A71960-Data/Telecommunications		-	173	-	-	-	-	-	-
A71970-Courier Services		-	47	34	100	100	-	100	100
A72280-Equipment Maintenance		-	-	-	-	-	200	-	-
A72520-Record Storage		1,269	1,429	1,367	1,500	1,500	941	1,500	1,500
A72530-Equipment Rental		2,837	3,540	3,557	3,500	3,500	2,273	3,500	3,500
A79940-Miscell Contractual Services		400	-	-	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	30	-	-	-	-	-
A72815-Bank Service Charges		-	-	25	-	-	-	-	-
A72820-Postage		-	55	-	-	-	-	-	-
A72840-Temporary Employment Services		7,643	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>121,340</b>	<b>136,637</b>	<b>227,124</b>	<b>75,015</b>	<b>88,475</b>	<b>49,944</b>	<b>72,360</b>	<b>76,527</b>
<b>Total Expenses</b>		<b>2,262,420</b>	<b>2,328,656</b>	<b>2,606,844</b>	<b>2,535,778</b>	<b>2,553,438</b>	<b>2,125,545</b>	<b>2,815,580</b>	<b>2,910,343</b>

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	1,000	0	5,538	0	0	0%
A49X-Transfers	16,200,059	18,228,262	18,228,262	17,996,960	(231,302)	-1%
AHM-Miscellaneous	74,349	70,000	70,000	100,000	30,000	43%
<b>Total Revenue</b>	<b>16,275,408</b>	<b>18,298,262</b>	<b>18,303,800</b>	<b>18,096,960</b>	<b>(201,302)</b>	<b>-1%</b>
AH5X-Personnel	247,744	5,488,422	5,510,017	1,047,355	(4,441,067)	-81%
AH6X-Commodities	103,145	281,150	281,150	200,000	(81,150)	-29%
AH74X-Benefits	88,029	815,555	805,325	352,645	(462,910)	-57%
AH7X-Contractuals	42,171,856	21,481,266	31,050,604	19,825,839	(1,655,427)	-8%
AH8X-Capital Expenditures	4,901,502	2,692,460	3,440,672	2,973,194	280,734	10%
<b>Total Expenses</b>	<b>47,512,276</b>	<b>30,758,852</b>	<b>41,087,767</b>	<b>24,399,033</b>	<b>(6,359,819)</b>	<b>-21%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45360	Program Income - Loans	-	1,000	1,000	-	5,538	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>5,538</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	16,753,606	14,496,612	16,200,059	18,228,262	18,228,262	13,864,907	17,807,777	17,996,960
<b>A49X</b>	<b>Transfers</b>	<b>16,753,606</b>	<b>14,496,612</b>	<b>16,200,059</b>	<b>18,228,262</b>	<b>18,228,262</b>	<b>13,864,907</b>	<b>17,807,777</b>	<b>17,996,960</b>
A49910	All Other Miscellaneous Revenue	101,488	75,934	74,349	70,000	70,000	97,402	-	100,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>101,488</b>	<b>75,934</b>	<b>74,349</b>	<b>70,000</b>	<b>70,000</b>	<b>97,402</b>	<b>-</b>	<b>100,000</b>
<b>Total Revenue</b>		<b>16,855,094</b>	<b>14,573,545</b>	<b>16,275,408</b>	<b>18,298,262</b>	<b>18,303,800</b>	<b>13,962,310</b>	<b>17,807,777</b>	<b>18,096,960</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	41,135	242,402	5,488,422	5,510,017	-	-	1,047,355
A51130-Payroll Accrual Year End		-	7,368	-7,368	-	-	-	-	-
A51180-Special Pay		-	706	4,424	-	-	-	-	-
A51220-Vacation payout		-	-	7,948	-	-	-	-	-
A51240-Opt Out Premium		-	115	288	-	-	-	-	-
A51310-Cell Phone Allowance		-	-	50	-	-	-	-	-
<b>AH5X-Personnel</b>		-	<b>49,324</b>	<b>247,744</b>	<b>5,488,422</b>	<b>5,510,017</b>	-	-	<b>1,047,355</b>
A61020-Computer Supplies		-	-	2,448	-	-	-	-	-
A61040-Operational Supplies		-	-	100,697	-	-	-	-	-
A65180-Miscellaneous Commodities		-	-	-	281,150	281,150	-	-	200,000
<b>AH6X-Commodities</b>		-	-	<b>103,145</b>	<b>281,150</b>	<b>281,150</b>	-	-	<b>200,000</b>
A74080-H/L/D Employee Benefits		-	3,677	52,100	175,203	181,962	-	-	209,471
A74100-Retirement Benefits/FICA		-	3,738	23,055	357,569	340,579	-	-	80,123
A74110-Retirement Benefits/IMRF		-	2,599	12,874	282,783	282,783	-	-	63,051
<b>AH74X-Benefits</b>		-	<b>10,014</b>	<b>88,029</b>	<b>815,555</b>	<b>805,325</b>	-	-	<b>352,645</b>
A71110-Auditing And Accounting		6,839	-	9,147	-	-	-	-	-
A71140-Legal Services		6,842	7,445	10,194	-	22,360	6,659	-	-
A71150-Consultants		26,614	1,012,150	626,218	424,000	764,485	505,876	434,000	434,000
A71170-Engineering Services		-	6,000	90,951	-	287,049	20,361	-	-
A71220-Computer Services		-	-	-	-	220,000	28,000	-	-
A71230-Software & Online Services		115,079	236,798	99,435	-	73,500	4,806	-	-
A71250-Document Imaging		756	-	-	-	-	-	-	-
A71415-Recruitment		-	-	22,199	-	-	22,920	-	-
A71470-Employee Relations		700	230	-	-	-	-	-	-
A71500-Trips And Training		2,763	46,387	17,093	-	-	5,084	-	-
A71530-Programs and Services		-	3,923	-	-	-	-	-	-
A71720-Abatement		73,411	-	-	30,000	30,000	-	-	30,000
A71810-Dues And Subscriptions		10,000	10,000	10,025	-	-	-	-	-
A71840-Publications & Legal Notices		-	-	46,613	-	-	-	-	-
A72710-Chicago Metro Agency for Planning (CMAP)		31,102	62,204	64,692	67,300	67,300	67,802	69,850	69,850
A72720-Affordable Housing Advocacy		77,382	285,540	281,325	570,000	1,406,090	359,202	270,000	540,000
A72730-Lake County Partners		387,000	387,000	387,000	470,640	470,640	373,890	387,000	428,820
A79920-Transfers Other Funds		48,606,096	37,364,531	39,017,902	18,671,732	18,671,732	10,426,810	14,297,935	17,491,176
A79930-Miscellaneous Contingency		160,468	96,074	46,016	833,229	1,111,263	181,019	-	400,000
A79950-All Other Miscellaneous		-247,665	110,713	169,823	-	-	-	-	-
A72750-Lake County Co-Op Extension		39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000
A72770-Hotel/Motel Tax distributed to LC Convention Bureau		15,728	34,354	71,456	40,000	40,000	16,753	-	60,000
A72785-Settlement 16CV3493 Expenses		-	-	-	-	5,500,000	-	-	-
A72786-Economic Opp Fund - Env Clean Up		-	-	-	-	2,000,000	-	-	-
A72790-Transfers to Other Governments		6,538	-	-	-	-	-	-	-
A72810-Credit Card Fees		100,100	86,648	115,966	101,000	101,000	70,379	116,000	116,000
A72815-Bank Service Charges		1,975	2,721	825	-	-	825	-	-
A72820-Postage		-	-	829,062	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102X-General Operating Expense. F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72935-	Permits and Licenses Expense	-	-	7,418	-	11,821	19,440	-	-
A72940-	All Other Fees	65,358	78,142	209,493	234,365	234,365	59,493	216,993	216,993
A73010-	Assistance To Veterans	29,059	-29,059	-	-	-	-	-	-
A73170-	Testing and Inspections Services	-	1,091	-	-	-	-	-	-
A73190-	Bad Debt Expense	2,200	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>49,517,344</b>	<b>39,841,892</b>	<b>42,171,856</b>	<b>21,481,266</b>	<b>31,050,604</b>	<b>12,208,317</b>	<b>15,830,778</b>	<b>19,825,839</b>
A82020-	Building Improvements	-	67,686	72,125	-	-	-	-	-
A83010-	Motor Vehicles	993,888	1,781,060	3,036,168	2,692,460	3,131,975	2,625,880	5,808,717	2,973,194
A84020-	Radios & Electronic Equipment	-	-	1,067,353	-	-	-	-	-
A84030-	Computer Equipment	1,212	-	15,000	-	-	-	-	-
A84035-	PEG Capital	41,336	450,904	272,755	-	308,697	-	-	-
A84040-	Computer System Software	-	10,948	499	-	-	-	-	-
A84060-	Furniture And Office Equipment	10,397	58,204	-	-	-	-	-	-
A84100-	Miscellaneous Equipment	-	-	146,220	-	-	-	-	-
A85040-	Replacements	-	49,534	291,383	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>1,046,833</b>	<b>2,418,336</b>	<b>4,901,502</b>	<b>2,692,460</b>	<b>3,440,672</b>	<b>2,625,880</b>	<b>5,808,717</b>	<b>2,973,194</b>
<b>Total Expenses</b>		<b>50,564,177</b>	<b>42,319,566</b>	<b>47,512,276</b>	<b>30,758,852</b>	<b>41,087,767</b>	<b>14,834,196</b>	<b>21,639,495</b>	<b>24,399,033</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## Human Resources

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	(8)	0	0	0	0	0%
A49X-Transfers	(1,199)	0	0	0	0	0%
AHM-Miscellaneous	(238)	0	0	0	0	0%
<b>Total Revenue</b>	<b>(1,445)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	1,277,359	1,313,799	1,313,799	1,387,925	74,126	6%
AH6X-Commodities	7,088	9,500	9,500	8,000	(1,500)	-16%
AH74X-Benefits	437,198	502,041	502,041	498,332	(3,709)	-1%
AH7X-Contractuals	741,380	685,550	685,550	727,475	41,925	6%
<b>Total Expenses</b>	<b>2,463,025</b>	<b>2,510,890</b>	<b>2,510,890</b>	<b>2,621,732</b>	<b>110,842</b>	<b>4%</b>

### GOALS

- Build internal capacity and strengthen succession readiness through structured leadership, supervision, and employee-skills training.
- Integrate the County's performance evaluation and policy-tracking processes within Workday and expand system functionality to improve efficiency and transparency.
- Reinforce a healthy, inclusive workplace culture through improved communication, wellness offerings, and employee recognition.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	16	17	17
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Deputy HR Director	1
Dir of Human Resources	1
Human Resources Analyst	2
Human Resources Coordinator	1
Human Resources Generalist	5
Human Resources Manager	1
Human Resources Manager-Labor Relations	1
Organizational Development Manager	1
Payroll Analyst	1

Payroll Manager	1
Payroll Specialist	2
<b>TOTAL</b>	<b>17</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45400-	Revenue From Other Government Bodies	129	862	-8	-	-	-	-	-
<b>A45X-</b>	<b>Intergovernmental</b>	<b>129</b>	<b>862</b>	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920-	Transfers From Other Funds	-	7,292	-1,199	-	-	-	-	-
<b>A49X-</b>	<b>Transfers</b>	<b>-</b>	<b>7,292</b>	<b>1,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910-	All Other Miscellaneous Revenue	823	1,858	-238	-	-	88	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>823</b>	<b>1,858</b>	<b>238</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>952</b>	<b>10,012</b>	<b>1,445</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>-</b>	<b>-</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,113,462	1,115,675	1,235,375	1,300,599	1,300,599	1,076,146	1,376,245	1,376,245
A51130-Payroll Accrual Year End		7,438	-2,957	-39,872	-	-	-	-	-
A51140-Overtime Salaries And Wages		25,581	37,487	9,601	12,000	12,000	9,181	10,000	10,000
A51180-Special Pay		365	812	312	-	-	123	-	-
A51220-Vacation payout		-	7,098	46,551	-	-	2,812	-	-
A51230-Sick Payout		-	8,318	24,479	-	-	10,083	-	-
A51240-Opt Out Premium		1,460	1,292	185	-	-	923	1,200	1,200
A51310-Cell Phone Allowance		1,440	1,312	728	1,200	1,200	320	480	480
<b>AH5X-Personnel</b>		<b>1,149,745</b>	<b>1,169,038</b>	<b>1,277,359</b>	<b>1,313,799</b>	<b>1,313,799</b>	<b>1,099,588</b>	<b>1,387,925</b>	<b>1,387,925</b>
A61010-Office Supplies		6,670	3,537	1,631	4,500	4,500	722	3,000	3,000
A61020-Computer Supplies		935	361	231	500	500	240	500	500
A61030-Books Manuals And Periodicals		-	-	-	-	-	277	-	-
A61040-Operational Supplies		714	3,912	5,106	4,500	4,500	5,157	4,500	4,500
A61080-Food and Provisions		228	-	-	-	-	-	-	-
A61085-Food and Provisions - Employee		560	-	-	-	-	-	-	-
A61100-Communication Supplies		-	-	120	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>9,107</b>	<b>7,810</b>	<b>7,088</b>	<b>9,500</b>	<b>9,500</b>	<b>6,396</b>	<b>8,000</b>	<b>8,000</b>
A74080-H/L/D Employee Benefits		267,936	250,983	281,075	323,208	323,208	237,120	309,862	309,862
A74100-Retirement Benefits/FICA		81,666	83,211	91,347	100,506	100,506	79,803	106,177	106,177
A74110-Retirement Benefits/IMRF		87,250	59,204	64,775	78,327	78,327	62,567	82,293	82,293
<b>AH74X-Benefits</b>		<b>436,853</b>	<b>393,399</b>	<b>437,198</b>	<b>502,041</b>	<b>502,041</b>	<b>379,490</b>	<b>498,332</b>	<b>498,332</b>
A71140-Legal Services		-	1,200	-	-	-	-	-	-
A71150-Consultants		17,381	71,122	37,001	30,000	30,000	25,491	20,000	20,000
A71160-Labor Relations Counsel		380,170	217,709	226,053	210,000	210,000	186,031	230,000	220,000
A71230-Software & Online Services		22,562	11,424	12,466	16,000	16,000	24,104	16,400	16,400
A71310-Laboratory Fees		85	-	2,539	-	-	-	-	-
A71420-Employee Physicals		267,937	299,591	337,177	282,850	282,850	149,416	280,000	280,000
A71430-Tuition Reimbursement		42,693	33,026	38,523	50,000	50,000	34,929	50,000	50,000
A71450-Mileage Reimbursement		549	383	-	500	500	-	-	-
A71465-Employee Service Awards		-	22,290	19,342	20,000	20,000	13,400	10,000	10,000
A71470-Employee Relations		34,495	21,864	29,569	30,000	30,000	8,170	30,000	30,000
A71490-Employment Ads-Help Wanted		31,853	14,874	18,598	15,000	15,000	2,363	15,000	15,000
A71500-Trips And Training		18,865	16,212	2,711	15,000	15,000	603	15,000	15,000
A71520-Training		318	-	525	-	-	-	-	-
A71530-Programs and Services		-	-	100	-	-	-	-	-
A71810-Dues And Subscriptions		7,333	7,260	10,848	6,000	6,000	4,885	66,475	66,475
A71820-Dues		-	244	-	-	-	-	-	-
A71850-Advertising		-	-	500	-	-	-	-	-
A71950-Cellular Phones		220	211	-	-	-	-	-	-
A71970-Courier Services		1,010	765	-	500	500	911	500	500
A72520-Record Storage		1,248	1,498	1,379	1,500	1,500	1,104	1,500	1,500
A72530-Equipment Rental		4,101	3,639	3,675	4,200	4,200	1,501	2,600	2,600
A79940-Miscell Contractual Services		1,689	153	-	4,000	4,000	-	-	-
A79950-All Other Miscellaneous		-	-	250	-	-	474	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M14X-Dept of Human Resources F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72940-	All Other Fees	-	-	125	-	-	-	-	-
<b>AH7X-</b>	<b>Contractuals</b>	<b>832,510</b>	<b>723,466</b>	<b>741,380</b>	<b>685,550</b>	<b>685,550</b>	<b>453,381</b>	<b>737,475</b>	<b>727,475</b>
<b>Total Expenses</b>		<b>2,428,215</b>	<b>2,293,712</b>	<b>2,463,025</b>	<b>2,510,890</b>	<b>2,510,890</b>	<b>1,938,854</b>	<b>2,631,732</b>	<b>2,621,732</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AH5X-Personnel	0	161,778	161,778	130,000	(31,778)	-20%
AH6X-Commodities	0	500	500	2,500	2,000	400%
AH74X-Benefits	0	56,268	56,268	36,692	(19,576)	-35%
AH7X-Contractuals	0	25,000	25,000	25,000	0	0%
<b>Total Expenses</b>	<b>0</b>	<b>243,546</b>	<b>243,546</b>	<b>194,192</b>	<b>(49,354)</b>	<b>-20%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	3	3	1
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Internal Audit Manager	1
<b>TOTAL</b>	<b>1</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1600010 Internal Audit Administration F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	-	-	161,778	161,778	-	130,000	130,000
<b>AH5X-Personnel</b>		-	-	-	<b>161,778</b>	<b>161,778</b>	-	<b>130,000</b>	<b>130,000</b>
A65180-Miscellaneous Commodities		-	-	-	500	500	-	2,500	2,500
<b>AH6X-Commodities</b>		-	-	-	<b>500</b>	<b>500</b>	-	<b>2,500</b>	<b>2,500</b>
A74080-H/L/D Employee Benefits		-	-	-	34,105	34,105	-	18,947	18,947
A74100-Retirement Benefits/FICA		-	-	-	12,376	12,376	-	9,945	9,945
A74110-Retirement Benefits/IMRF		-	-	-	9,787	9,787	-	7,800	7,800
<b>AH74X-Benefits</b>		-	-	-	<b>56,268</b>	<b>56,268</b>	-	<b>36,692</b>	<b>36,692</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>243,546</b>	<b>243,546</b>	-	<b>194,192</b>	<b>194,192</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	1,722,021	1,870,000	1,870,000	2,140,500	270,500	14%
A43X-Fines and Forfeitures	100,275	60,000	60,000	145,000	85,000	142%
A45X-Intergovernmental	297,856	330,000	330,000	330,000	0	0%
A46X-Charges for Services	359,597	271,100	271,100	346,100	75,000	28%
A49X-Transfers	43,935	50,000	50,000	50,000	0	0%
AHM-Miscellaneous	1,159	2,000	2,000	0	(2,000)	-100%
<b>Total Revenue</b>	<b>2,524,844</b>	<b>2,583,100</b>	<b>2,583,100</b>	<b>3,011,600</b>	<b>428,500</b>	<b>17%</b>
AH5X-Personnel	2,797,213	2,672,607	2,672,607	3,067,299	394,692	15%
AH6X-Commodities	29,750	27,250	27,250	26,650	(600)	-2%
AH74X-Benefits	886,237	882,931	882,931	959,756	76,825	9%
AH7X-Contractuals	127,300	131,520	131,520	129,795	(1,725)	-1%
AH8X-Capital Expenditures	0	0	0	5,000	5,000	0%
<b>Total Expenses</b>	<b>3,840,500</b>	<b>3,714,308</b>	<b>3,714,308</b>	<b>4,188,500</b>	<b>474,192</b>	<b>13%</b>

## GOALS

- 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).
- Successfully coordinate the Housing Lake Coalition process resulting in the development of an attainable housing strategies toolkit for the region. (Strategic Priority: Superior County Operations and Services).

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	33	33	34
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Clerk	1

Assistant Enforcement Programs Manager	1
Building Official	1
Deputy Director/Zoning Administrator	1
Director of Planning & Development	1
Enforcement Programs Manager	1
Field Inspector	1
Field Superintendent	1
Office Manager IV	1
Operations Manager-Planning & Development	1
Planner	3
Planning & Zoning Manager	1
Prin Engineer	1
Prin Planner	1
Principal Engineer	1
Principal Inspector - Electrical	1
Principal Inspector - HVAC	1
Principal Inspector - Plumbing	2
Senior Plan Reviewer	1
Senior Plan Reviewer/Inspector	1
Senior Project Services Specialist	4
Site Dev Inspector	1
Sr Bldg & Zoning Inspector	1
Sr Plan Reviewer	1
Sr Planner	2
Sr Site Dev Inspector	2
<b>TOTAL</b>	<b>34</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2021 ACTUAL	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Miles/Inspection	9.6	8.7	9.9	8.6	7.4	7.3
Percentage of Residential Solar Reviews completed within expedited timeframe	99%	99%	98%	99%	100%	100%
Annual CRS Recertification Class	6	6	6	6	6	6

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A42040	Building Permit Fees	1,345,380	1,272,673	1,408,996	1,520,000	1,520,000	1,526,089	1,800,000	1,800,000
A42060	Mobile Home Park License Fee	9,832	10,158	10,557	10,000	10,000	8,240	10,500	10,500
A42070	Elevator Permit	50,299	36,477	67,194	55,000	55,000	31,631	55,000	55,000
A42080	Recreational Veh Park License Fee	32,676	33,773	34,613	35,000	35,000	34,655	35,000	35,000
A42090	Zoning Administration Fees	387,836	194,286	200,661	250,000	250,000	238,732	240,000	240,000
A42095	Site Capacity/Site Plan Review	-	548	-	-	-	-	-	-
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,826,023</b>	<b>1,547,915</b>	<b>1,722,021</b>	<b>1,870,000</b>	<b>1,870,000</b>	<b>1,839,347</b>	<b>2,140,500</b>	<b>2,140,500</b>
A43065	Administrative Adjudication Court Fines	-	355	230	-	-	155	-	-
A43070	Building & Zoning Violation Fines	19,977	29,692	43,376	20,000	20,000	34,451	45,000	45,000
A43075	Administrative Adjudication	27,379	42,541	56,669	40,000	40,000	83,212	100,000	100,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>47,356</b>	<b>72,588</b>	<b>100,275</b>	<b>60,000</b>	<b>60,000</b>	<b>117,818</b>	<b>145,000</b>	<b>145,000</b>
A45380	Revenue From Municipalities	354,141	326,549	297,856	330,000	330,000	189,941	330,000	330,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>354,141</b>	<b>326,549</b>	<b>297,856</b>	<b>330,000</b>	<b>330,000</b>	<b>189,941</b>	<b>330,000</b>	<b>330,000</b>
A46070	Transcripts	-	-	11	-	-	-	-	-
A46540	Rezoning Legal Notices	2,428	2,162	1,831	2,500	2,500	1,934	2,500	2,500
A46550	Street Vacation Fees - Engineering	346	353	1,403	500	500	1,104	500	500
A46551	Street Vacation Fees - Planning	1,273	1,298	5,153	2,500	2,500	4,053	2,500	2,500
A46560	Sub-Division Fees - Engineering	270	852	-	500	500	110	500	500
A46561	Sub-Division Fees - Planning	3,069	4,470	-	2,500	2,500	1,537	2,500	2,500
A46580	Performance Bond Fees - Engineering	32	1,073	16	-	-	-	-	-
A46581	Performance Bond Fees - Planning	54	4,745	35	-	-	-	-	-
A46600	Conditional Use Permits	5,100	25,380	15,937	10,000	10,000	24,180	25,000	25,000
A46620	ZBA Variations Fees	26,229	33,993	37,955	25,000	25,000	30,307	35,000	35,000
A46680	Wetland Fees	36,667	34,876	-	-	-	-	-	-
A46700	Site Development Permit Fee	256,560	261,830	289,783	225,000	225,000	276,943	275,000	275,000
A47150	User Fee	2,294	2,294	7,474	2,600	2,600	-2,531	2,600	2,600
<b>A46X</b>	<b>Charges for Services</b>	<b>334,321</b>	<b>373,325</b>	<b>359,597</b>	<b>271,100</b>	<b>271,100</b>	<b>337,637</b>	<b>346,100</b>	<b>346,100</b>
A49920	Transfers From Other Funds	39,396	57,874	43,935	50,000	50,000	-	50,000	50,000
<b>A49X</b>	<b>Transfers</b>	<b>39,396</b>	<b>57,874</b>	<b>43,935</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
A48320	Proceeds From Sale Of Assets	-	-	-	-	-	4,626	-	-
A49910	All Other Miscellaneous Revenue	3,720	2,131	1,159	2,000	2,000	1,554	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>3,720</b>	<b>2,131</b>	<b>1,159</b>	<b>2,000</b>	<b>2,000</b>	<b>6,180</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>2,604,957</b>	<b>2,380,381</b>	<b>2,524,844</b>	<b>2,583,100</b>	<b>2,583,100</b>	<b>2,490,922</b>	<b>3,011,600</b>	<b>3,011,600</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		2,423,537	2,499,486	2,804,704	2,622,807	2,622,807	2,289,029	2,957,808	3,014,019
A51130-Payroll Accrual Year End		7,969	8,522	-89,054	-	-	-	-	-
A51140-Overtime Salaries And Wages		-	-	9,152	-	-	1,788	-	-
A51180-Special Pay		576	10,473	507	-	-	190	-	-
A51200-Temporary PT Salaries/Wages		14,705	36,262	29,164	46,800	46,800	19,938	46,800	46,800
A51210-Performance Appraisals		4,028	5,361	11,702	-	-	8,534	-	-
A51220-Vacation payout		5,979	40,388	19,329	-	-	12,732	-	-
A51230-Sick Payout		3,569	16,169	9,210	-	-	8,858	-	-
A51240-Opt Out Premium		1,460	1,500	2,019	3,000	3,000	4,558	6,000	6,000
A51310-Cell Phone Allowance		480	480	480	-	-	400	480	480
<b>AH5X-Personnel</b>		<b>2,462,303</b>	<b>2,618,640</b>	<b>2,797,213</b>	<b>2,672,607</b>	<b>2,672,607</b>	<b>2,346,025</b>	<b>3,011,088</b>	<b>3,067,299</b>
A61010-Office Supplies		3,858	3,461	3,299	4,000	4,000	2,991	4,000	4,000
A61020-Computer Supplies		3,242	1,051	959	2,000	2,000	99	1,500	1,500
A61030-Books Manuals And Periodicals		508	662	1,271	1,500	1,500	10,270	1,200	1,200
A61040-Operational Supplies		1,634	-	-	-	-	38	-	450
A61060-Clothing And Uniforms		2,014	1,617	305	1,750	1,750	636	1,500	1,500
A61090-Printing and Photographic Supplies		-	132	-	-	-	-	-	-
A61130-Wellness Equipment/Supplies		-	-	-	-	-	26	-	-
A65050-Engineering Supplies		-	62	54	-	-	-	-	-
A65090-Gasoline		26,343	21,522	23,863	18,000	18,000	13,107	18,000	18,000
<b>AH6X-Commodities</b>		<b>37,599</b>	<b>28,507</b>	<b>29,750</b>	<b>27,250</b>	<b>27,250</b>	<b>27,168</b>	<b>26,200</b>	<b>26,650</b>
A74080-H/L/D Employee Benefits		550,995	536,025	538,049	520,413	520,413	431,218	529,138	544,927
A74100-Retirement Benefits/FICA		178,048	190,665	203,466	204,455	204,455	171,519	230,311	234,611
A74110-Retirement Benefits/IMRF		186,971	133,591	144,722	158,063	158,063	133,754	176,834	180,218
<b>AH74X-Benefits</b>		<b>916,013</b>	<b>860,282</b>	<b>886,237</b>	<b>882,931</b>	<b>882,931</b>	<b>736,491</b>	<b>936,283</b>	<b>959,756</b>
A71130-Court Reporters		960	1,120	126	500	500	506	500	500
A71140-Legal Services		15,369	19,256	12,569	12,000	12,000	11,583	17,500	17,500
A71230-Software & Online Services		4,761	8,723	8,032	8,925	8,925	6,994	9,000	9,000
A71460-ZBA Travel Allowance		2,762	4,655	5,300	4,500	4,500	4,400	4,500	4,500
A71470-Employee Relations		588	474	542	495	495	-	-	495
A71500-Trips And Training		13,470	11,754	14,274	24,000	24,000	16,284	20,000	20,000
A71510-Trips		265	1,514	203	-	-	-	-	-
A71520-Training .		180	2,777	2,912	-	-	2,009	-	-
A71810-Dues And Subscriptions		3,794	2,869	8,405	9,000	9,000	8,455	9,000	9,000
A71840-Publications & Legal Notices		2,599	2,500	3,064	2,500	2,500	2,789	2,500	2,500
A71950-Cellular Phones		9,846	12,219	11,370	13,800	13,800	7,768	14,000	14,600
A71960-Data/Telecommunications		10,407	7,112	6,805	7,000	7,000	4,366	2,500	2,500
A71970-Courier Services		6,232	4,518	6,747	6,500	6,500	4,325	6,800	6,800
A72210-Motor Vehicle Maintenance & Repairs		16,973	18,760	15,621	12,000	12,000	15,606	12,000	12,000
A72520-Record Storage		1,998	2,140	2,345	2,500	2,500	1,821	2,400	2,400
A72530-Equipment Rental		6,268	5,288	4,872	5,000	5,000	3,579	5,000	5,000
A79940-Miscell Contractual Services		918	502	372	-	-	1,050	-	-
A72790-Transfers to Other Governments		5,331	3,098	2,193	2,500	2,500	1,237	2,000	2,000
A72820-Postage		-	-	29	-	-	58	-	-



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M28X-Planning.& Development . F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72830-Printing Services_72830		1,241	1,702	2,976	1,800	1,800	1,590	2,500	2,500
A72840-Temporary Employment Services		10,780	-	-	-	-	-	-	-
A72960-Witness Fees		-	-	-	-	-	320	-	-
A72970-Per Diem Fees		8,765	12,775	12,295	12,500	12,500	8,575	12,500	12,500
A73175-Elevator Inspections		5,258	5,133	6,249	6,000	6,000	3,563	6,000	6,000
<b>AH7X-Contractuals</b>		<b>128,764</b>	<b>128,887</b>	<b>127,300</b>	<b>131,520</b>	<b>131,520</b>	<b>106,878</b>	<b>128,700</b>	<b>129,795</b>
A84030-Computer Equipment		-	-	-	-	-	-	5,000	5,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenses</b>		<b>3,544,680</b>	<b>3,636,316</b>	<b>3,840,500</b>	<b>3,714,308</b>	<b>3,714,308</b>	<b>3,216,561</b>	<b>4,107,271</b>	<b>4,188,500</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	203,249	141,609	141,609	129,987	(11,622)	-8%
A46X-Charges for Services	95,029	100,000	100,000	75,000	(25,000)	-25%
A49X-Transfers	1,818	0	0	0	0	0%
<b>Total Revenue</b>	<b>300,096</b>	<b>241,609</b>	<b>241,609</b>	<b>204,987</b>	<b>(36,622)</b>	<b>-15%</b>
AH5X-Personnel	4,993,658	4,435,755	4,435,755	5,128,077	692,322	16%
AH6X-Commodities	27,830	33,469	33,469	23,250	(10,219)	-31%
AH74X-Benefits	1,410,083	1,301,553	1,301,553	1,537,865	236,312	18%
AH7X-Contractuals	356,362	386,660	386,660	381,680	(4,980)	-1%
AH8X-Capital Expenditures	0	0	0	3,271	3,271	0%
<b>Total Expenses</b>	<b>6,787,932</b>	<b>6,157,437</b>	<b>6,157,437</b>	<b>7,074,143</b>	<b>916,706</b>	<b>15%</b>

### GOALS

- Uphold and promote the highest standards of advocacy for all clients by ensuring robust legal representation, advocating for clients' rights, and fostering an environment of respect and dignity.
- Enhance client support by actively identifying and facilitating access to essential ancillary services, including mental health counseling, substance abuse rehabilitation, and housing support to ensure that clients receive comprehensive assistance tailored to their individual needs, thereby improving their overall well-being as part of holistic defense strategies.
- Establish and cultivate professional relationships with prosecutors and members of the legal community to enhance collaborative efforts, promote effective communication, and achieve favorable outcomes for clients by identifying and promoting alternative sentencing solutions, such as diversion and deflection.
- Prepare for the integration of the statewide public defender legislation and its impact upon county services.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	56	50	51
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Administrative Clerk	1
Assistant Public Defender	12
Attorney Supervisors	3
Business Manager	1
Chief Public Defender	1

Executive Legal Assistant	4
Investigator Supervisor	1
Jail Liaison	1
Paralegal	1
Principal Public Defender	17
Social Workers	3
Sr. Assistant Public Defender	2
Sr Investigator	2
Sr Investigator-Immigration	1
Sr. Supervisor Attorney	1
<b>TOTAL</b>	<b>51</b>

## PERFORMANCE INFORMATION

MEASUREMENT	CY2021 ACTUAL	CY2022 ACTUAL	CY2023 ACTUAL	CY2024 ACTUAL
<b>Cases Appointed</b>				
Felony	1,502	1,669	2,828	3,237
Misdemeanor	1,433	1,711	2,311	3,148
DUI	489	374	908	1,067
Juvenile: Abuse & Neglect	278	189	282	332
Juvenile: Adoption	13	20	3	-
Juvenile: Delinquency	140	175	339	325
Mental Health Petitions	49	43	75	55
<b>Cases Disposed</b>				
Felony	2,076	2,006	2,730	2,795
Misdemeanor	2,202	1,821	2,122	2,914
DUI	604	603	894	979
Juvenile: Abuse & Neglect	519	365	258	413
Juvenile: Adoption	13	20	3	-
Juvenile: Delinquency	209	211	270	224
Mental Health Petitions	49	42	73	55
<b>Case Disposal Rate</b>				
Felony	138%	120%	97%	86%
Misdemeanor	154%	106%	92%	93%
DUI	124%	161%	98%	92%
Juvenile: Abuse & Neglect	187%	193%	92%	124%
Juvenile: Adoption	100%	100%	100%	-
Juvenile: Delinquency	149%	121%	80%	69%
Mental Health Petitions	100%	98%	97%	100%

- Caseload increases persist while the full impact of the Pretrial Fairness Act (effective date Jan. 1, 2023) continues to unfold.
- Increased caseloads will impact staffing needs as Illinois moves towards the establishment of caseload standards within the public defense system.
- Performance data is tracked on a calendar year basis.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M36X-Public Defender F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45280-Salary Reimbursement		127,587	185,691	203,249	141,609	141,609	131,499	129,987	129,987
<b>A45X-Intergovernmental</b>		<b>127,587</b>	<b>185,691</b>	<b>203,249</b>	<b>141,609</b>	<b>141,609</b>	<b>131,499</b>	<b>129,987</b>	<b>129,987</b>
A46010-Fees		153,787	152,278	93,892	100,000	100,000	63,913	75,000	75,000
A46391-Guardian Ad Litem Fees		4,388	1,595	1,137	-	-	-	-	-
<b>A46X-Charges for Services</b>		<b>158,175</b>	<b>153,873</b>	<b>95,029</b>	<b>100,000</b>	<b>100,000</b>	<b>63,913</b>	<b>75,000</b>	<b>75,000</b>
A49920-Transfers From Other Funds		-	22,419	1,818	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>22,419</b>	<b>1,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>285,763</b>	<b>361,983</b>	<b>300,096</b>	<b>241,609</b>	<b>241,609</b>	<b>195,413</b>	<b>204,987</b>	<b>204,987</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M36X-Public Defender F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		4,060,102	4,429,768	5,055,719	4,396,643	4,396,643	3,800,098	5,029,402	5,090,345
A51130-Payroll Accrual Year End		18,231	35,060	-162,696	-	-	-	-	-
A51160-Holiday Pay		689	-	-	-	-	-	-	-
A51180-Special Pay		12,652	17,587	16,453	35,152	35,152	20,166	34,252	34,252
A51210-Performance Appraisals		961	1,580	17,153	-	-	12,024	-	-
A51220-Vacation payout		40,475	5,136	42,444	-	-	2,779	-	-
A51230-Sick Payout		24,087	-	19,285	-	-	-	-	-
A51240-Opt Out Premium		5,111	7,211	4,500	3,000	3,000	2,481	3,000	3,000
A51310-Cell Phone Allowance		960	960	800	960	960	400	480	480
<b>AH5X-Personnel</b>		<b>4,163,269</b>	<b>4,497,303</b>	<b>4,993,658</b>	<b>4,435,755</b>	<b>4,435,755</b>	<b>3,837,947</b>	<b>5,067,134</b>	<b>5,128,077</b>
A61010-Office Supplies		-	-	-	-	-	54	-	-
A61030-Books Manuals And Periodicals		6,661	9,439	10,201	13,319	13,319	11,229	6,000	6,000
A61040-Operational Supplies		19,922	19,256	16,024	19,000	19,000	8,317	17,000	17,000
A61090-Printing and Photographic Supplies		-	-	-	-	-	134	-	-
A62010-Medical Supplies		-	-	-	-	-	9	-	-
A63040-Housekeeping Supplies		-	-	-	-	-	109	-	-
A65090-Gasoline		1,208	1,198	1,605	1,150	1,150	111	250	250
<b>AH6X-Commodities</b>		<b>27,791</b>	<b>29,892</b>	<b>27,830</b>	<b>33,469</b>	<b>33,469</b>	<b>19,962</b>	<b>23,250</b>	<b>23,250</b>
A74060-Health Premiums		171	1	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		710,739	709,992	783,184	710,285	710,285	642,489	835,221	851,444
A74100-Retirement Benefits/FICA		301,132	327,408	365,181	336,344	336,344	282,278	387,635	392,297
A74110-Retirement Benefits/IMRF		319,523	234,736	261,717	254,924	254,924	222,657	290,437	294,124
<b>AH74X-Benefits</b>		<b>1,331,565</b>	<b>1,272,137</b>	<b>1,410,083</b>	<b>1,301,553</b>	<b>1,301,553</b>	<b>1,147,424</b>	<b>1,513,293</b>	<b>1,537,865</b>
A71120-Interpreters		3,603	855	2,232	3,500	3,500	614	2,500	2,500
A71140-Legal Services		153,250	204,167	210,000	210,000	210,000	172,139	210,000	210,000
A71150-Consultants		10,250	-	-	-	-	-	-	-
A71230-Software & Online Services		9,618	38,665	39,437	36,440	36,440	27,255	41,090	41,090
A71450-Mileage Reimbursement		60	20	-	500	500	274	250	250
A71470-Employee Relations		799	820	570	765	765	247	750	750
A71500-Trips And Training		13,099	6,313	13,532	20,000	20,000	13,257	15,000	15,000
A71810-Dues And Subscriptions		15,629	17,864	17,841	19,755	19,755	20,810	21,315	21,315
A71830-Transcripts		2,321	2,438	11,301	5,000	5,000	1,665	5,000	5,000
A71950-Cellular Phones		733	1,037	1,123	1,130	1,130	-	25	25
A71975-Translocation		-	-	26	500	500	168	250	250
A72210-Motor Vehicle Maintenance & Repairs		1,868	3,276	4,325	2,670	2,670	2,546	2,300	2,300
A72520-Record Storage		10,642	13,317	11,912	13,200	13,200	10,453	13,200	13,200
A72530-Equipment Rental		9,212	11,444	11,793	13,200	13,200	8,906	12,000	12,000
A79940-Miscell Contractual Services		63	-	1,952	10,000	10,000	4,900	8,000	8,000
A72960-Witness Fees		44,704	42,819	30,322	50,000	50,000	30,415	50,000	50,000
<b>AH7X-Contractuals</b>		<b>275,851</b>	<b>343,036</b>	<b>356,362</b>	<b>386,660</b>	<b>386,660</b>	<b>293,649</b>	<b>381,680</b>	<b>381,680</b>
A84060-Furniture And Office Equipment		-	-	-	-	-	-	-	3,271
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,271</b>
<b>Total Expenses</b>		<b>5,798,476</b>	<b>6,142,370</b>	<b>6,787,932</b>	<b>6,157,437</b>	<b>6,157,437</b>	<b>5,298,982</b>	<b>6,985,357</b>	<b>7,074,143</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	35,000	0	0	0	0	0%
A49X-Transfers	(759)	0	0	0	0	0%
<b>Total Revenue</b>	<b>34,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	524,867	511,284	511,284	561,608	50,324	10%
AH74X-Benefits	158,092	159,039	159,039	180,547	21,508	14%
AH7X-Contractuals	107,178	90,755	90,755	149,955	59,200	65%
<b>Total Expenses</b>	<b>790,136</b>	<b>761,078</b>	<b>761,078</b>	<b>892,110</b>	<b>131,032</b>	<b>17%</b>

## GOALS

- Create a countywide ALOP program for students.
- Design a new worldclass facility to support Lake County students and educators.
- Grow the number of work-based learning opportunities for students.
- Continue to improve current offerings and services.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	10	10	10
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accountant II	1
Admin Asst	2
Chief Licensure Officer	1
Executive Asst-Dept Head	1
HR Specialist	1
Licensure Officer	1
Regional Supt of Schools	1
Technology Coordinator	1
Truancy Officer	1
<b>TOTAL</b>	<b>10</b>

## PERFORMANCE INFORMATION

MEASUREMENT	STATE FY2021 ACTUAL	STATE FY2022 ACTUAL	STATE FY2023 ACTUAL	STATE FY2024 ACTUAL	STATE FY2025 ACTUAL
<b>School Building Permits Issued – Total</b>	234	243	237	360	*
School Building Permits Issued – New Structures	6	5	8	180	*
School Building Permits Issued – Major Renovations	34	29	23	9	*
School Building Permits Issued – Building Additions	15	8	12	26	*
School Building Permits Issued – Misc. Projects	179	201	194	145	*
<b>School Bus Drivers</b>					
Classes Held - Total	86	85	82	89	*
Initial Training Classes	10	14	16	21	*
Refresher Training	76	71	66	68	*
Active Bus Drivers in Lake County	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	274
Public Schools	*	214	214	214	214
Non-Public Schools	*	29	29	29	29
Stand Alone Administrative Buildings	*	25	25	25	25
Charter Schools	*	4	4	4	4
Regional Safe School	*	1	1	1	1
Technology Campus	*	1	1	1	1
Total Number of Violations Reported	*	1,372	1,408	1,073	*

\* Data not available



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45280-Salary Reimbursement		60,126	13,319	35,000	-	-	1,346	-	-
<b>A45X-Intergovernmental</b>		<b>60,126</b>	<b>13,319</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>1,346</b>	<b>-</b>	<b>-</b>
A49920-Transfers From Other Funds		-	3,192	-759	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>3,192</b>	<b>-759</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>60,126</b>	<b>16,511</b>	<b>34,241</b>	<b>-</b>	<b>-</b>	<b>1,346</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		354,969	460,218	530,135	498,508	498,508	420,808	550,617	550,617
A51120-Permanent PT Salaries/Wages		9,140	7,769	8,817	9,776	9,776	-	9,491	9,491
A51130-Payroll Accrual Year End		-5,501	552	-17,045	-	-	-	-	-
A51140-Overtime Salaries And Wages		0	-	-	-	-	-	-	-
A51180-Special Pay		-	151	-	-	-	-	-	-
A51210-Performance Appraisals		3,835	-	-	-	-	-	-	-
A51220-Vacation payout		4,449	-	1,114	-	-	2,836	-	-
A51230-Sick Payout		3,058	-	-	-	-	-	-	-
A51240-Opt Out Premium		1,615	2,711	1,846	3,000	3,000	865	1,500	1,500
<b>AH5X-Personnel</b>		<b>371,566</b>	<b>471,402</b>	<b>524,867</b>	<b>511,284</b>	<b>511,284</b>	<b>424,510</b>	<b>561,608</b>	<b>561,608</b>
A61010-Office Supplies		3,318	-	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>3,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A74080-H/L/D Employee Benefits		81,565	85,866	92,730	89,765	89,765	67,991	104,437	104,437
A74100-Retirement Benefits/FICA		27,192	34,848	38,407	39,114	39,114	27,547	42,963	42,963
A74110-Retirement Benefits/IMRF		28,033	24,282	26,955	30,160	30,160	20,952	33,147	33,147
<b>AH74X-Benefits</b>		<b>136,790</b>	<b>144,996</b>	<b>158,092</b>	<b>159,039</b>	<b>159,039</b>	<b>116,490</b>	<b>180,547</b>	<b>180,547</b>
A71150-Consultants		77,505	71,007	63,365	45,000	45,000	52,542	45,000	45,000
A71450-Mileage Reimbursement		2,890	128	-	-	-	-	-	-
A71470-Employee Relations		-	-	-	150	150	-	150	150
A71500-Trips And Training		3,557	-	-	-	-	-	-	-
A71810-Dues And Subscriptions		14,790	-	-	-	-	-	-	-
A71820-Dues		6,000	-	-	-	-	-	-	-
A71940-Telephone		6,111	-	-	-	-	-	-	-
A72160-Risk Premiums And Brokers Fees		3,671	-	-	-	-	-	-	-
A72510-Building Rentals		-	-	40,000	40,800	40,800	-	100,000	100,000
A72520-Record Storage		230	376	617	605	605	404	605	605
A72530-Equipment Rental		4,224	4,127	3,196	4,200	4,200	-	4,200	4,200
A72820-Postage		741	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>119,719</b>	<b>75,638</b>	<b>107,178</b>	<b>90,755</b>	<b>90,755</b>	<b>52,947</b>	<b>149,955</b>	<b>149,955</b>
<b>Total Expenses</b>		<b>631,394</b>	<b>692,036</b>	<b>790,136</b>	<b>761,078</b>	<b>761,078</b>	<b>593,946</b>	<b>892,110</b>	<b>892,110</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	523,853	501,550	501,550	501,550	0	0%
A45X-Intergovernmental	5,151,194	5,115,220	5,174,489	5,281,012	165,792	3%
A46X-Charges for Services	2,514,397	2,374,000	2,374,000	2,397,000	23,000	1%
A49X-Transfers	138,202	50,000	50,000	50,000	0	0%
AHM-Miscellaneous	24,062	6,000	6,000	6,000	0	0%
<b>Total Revenue</b>	<b>8,351,709</b>	<b>8,046,770</b>	<b>8,106,039</b>	<b>8,235,562</b>	<b>188,792</b>	<b>2%</b>
AH5X-Personnel	46,751,979	47,397,226	47,397,226	49,948,955	2,551,729	5%
AH6X-Commodities	3,217,917	3,057,820	3,084,180	1,601,545	(1,456,275)	-48%
AH74X-Benefits	15,654,387	17,237,736	17,237,737	17,243,927	6,191	0%
AH7X-Contractuals	13,548,990	14,131,650	14,795,338	18,174,399	4,042,749	29%
AH8X-Capital Expenditures	188,814	702,637	972,207	278,160	(424,477)	-60%
<b>Total Expenses</b>	<b>79,362,086</b>	<b>82,527,069</b>	<b>83,486,688</b>	<b>87,246,986</b>	<b>4,719,917</b>	<b>6%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	495	497	500
Part Time	1	1	-

FULL-TIME POSITIONS	COUNT
Accountant II	1
Accounting Clerk	1
Administrative Assistant	3
Administrative Assistant II	3
Administrative Clerk	12
Business Manager-Sheriff	1
Chief of Corrections	1
Chief of Law Enforcement & Community Svcs	1
Chief of Staff	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	2
Fleet Manager	1
FOIA/Redaction Clerk	1
Foreclosure Specialist	1
Information Technology Manager	1
IT Technician	4
Lead Admin/Payroll Generalist-Sheriff	1
Lead Evidence Tech	1
Lead IT Tech	1
Radio Dispatcher	21
Records Supervisor	1
Security Director	1
Senior Executive Assistant	2
Sheriff	1
Sr Payroll Specialist	1
Sr Util Wrkr-Sheriff	2
Support Serv Tech-Sheriffs Office	1
Undersheriff	1
<b>TOTAL</b>	<b>500</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43020-False Alarm Fees		7,270	6,095	5,800	4,500	4,500	4,900	5,000	5,000
A43050-Fines Sheriff		394,303	364,440	440,911	426,000	426,000	296,182	426,000	426,000
A43055-Prisoner Review and Vehicle Fine collection		1,173	915	108	1,000	1,000	141	500	500
A43065-Administrative Adjudication Court Fines		7,423	12,696	18,384	15,000	15,000	11,847	15,000	15,000
A43080-Parking Fines Sheriff		-	10	38	50	50	73	50	50
A43100-DUI Fines Sheriff		57,731	57,882	58,612	55,000	55,000	50,538	55,000	55,000
<b>A43X-Fines and Forfeitures</b>		<b>467,901</b>	<b>442,037</b>	<b>523,853</b>	<b>501,550</b>	<b>501,550</b>	<b>363,680</b>	<b>501,550</b>	<b>501,550</b>
A45100-Sheriff Convey Pers To Inst		9,460	30,349	9,216	15,000	15,000	7,671	15,000	15,000
A45105-Sheriff IST - Interstate Transfer		8,793	5,285	6,964	6,000	6,000	3,648	6,000	6,000
A45120-Sheriff Work Release		60,213	15,544	-	-	-	-	-	-
A45130-SSA Jail Incentive		31,523	25,116	8,000	25,000	25,000	3,000	20,000	20,000
A45280-Salary Reimbursement		46,123	110,696	117,196	110,696	110,696	90,044	110,696	110,696
A45330-Grants - Other		41,692	-	-	-	-	-	-	-
A45333-Grants - State		-	-	41,760	-	-	-	-	-
A45334-Grants - Federal		178,439	218,479	74,064	-	59,269	59,269	-	-
A45335-Grants - Nonprofit		350,000	-	-	-	-	-	-	-
A45350-Other State Funds		1,557,382	80,000	-	-	-	-	-	-
A45380-Revenue From Municipalities		4,720,420	4,881,205	4,893,995	4,958,524	4,958,524	4,527,101	5,129,316	5,129,316
<b>A45X-Intergovernmental</b>		<b>7,004,046</b>	<b>5,366,674</b>	<b>5,151,194</b>	<b>5,115,220</b>	<b>5,174,489</b>	<b>4,690,732</b>	<b>5,281,012</b>	<b>5,281,012</b>
A46160-Court Security Fees		1,399,894	1,447,351	1,549,581	1,400,000	1,400,000	1,179,987	1,450,000	1,450,000
A46260-Warrant Fees		65,105	58,609	31,352	75,000	75,000	29,922	65,000	65,000
A46270-Fire Arms Training Fees		6,825	11,475	9,075	7,000	7,000	7,538	7,000	7,000
A46280-Photograph Fee's		1,613	1,450	585	1,000	1,000	678	1,000	1,000
A46290-Special Police Services		181,428	193,235	205,919	220,000	220,000	156,308	220,000	220,000
A46300-Sheriff Fees-Circuit Clerk		305,985	342,967	321,437	300,000	300,000	253,838	310,000	310,000
A46305-Eviction Service Fees		99,918	82,243	90,465	100,000	100,000	71,159	100,000	100,000
A46310-Foreign Service		4,162	1,245	1,077	10,000	10,000	140	5,000	5,000
A46320-Marine Unit Fines		2,336	2,271	443	5,000	5,000	1,202	3,000	3,000
A46330-Foreclosure Fees		177,600	184,200	141,600	200,000	200,000	125,400	180,000	180,000
A46335-Eviction Rescheduling Fee		1,199	1,417	2,616	2,000	2,000	3,161	2,000	2,000
A46420-Copy Charges		19,113	19,841	25,270	20,000	20,000	12,277	20,000	20,000
A46740-Sex Offender Registration Fee		6,858	4,823	5,974	7,000	7,000	10,901	6,000	6,000
A46745-Violent Offenders Against Youth Registration Fee		-	-	-	-	-	85	-	-
A46750-Elect Monitor System Service		168,134	203,463	101,360	-	-	-	-	-
A46795-Arrestee's Medical Cost Fund		22,080	23,431	19,156	20,000	20,000	15,011	20,000	20,000
A46850-All Other Charges For Services		5,659	6,217	5,601	5,000	5,000	2,776	5,500	5,500
A46970-Finger Print Fees		1,495	2,706	2,886	2,000	2,000	2,647	2,500	2,500
<b>A46X-Charges for Services</b>		<b>2,469,404</b>	<b>2,586,944</b>	<b>2,514,397</b>	<b>2,374,000</b>	<b>2,374,000</b>	<b>1,873,029</b>	<b>2,397,000</b>	<b>2,397,000</b>
A49920-Transfers From Other Funds		35,209	357,969	138,202	50,000	50,000	-	50,000	50,000
<b>A49X-Transfers</b>		<b>35,209</b>	<b>357,969</b>	<b>138,202</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
A44030-Other Rentals		1	1	1	-	-	-	-	-
A48010-Interest		2,303	2,740	2,617	3,000	3,000	2,053	3,000	3,000
A49910-All Other Miscellaneous Revenue		13,947	118,795	21,445	3,000	3,000	5,870	3,000	3,000
<b>AHM-Miscellaneous</b>		<b>16,251</b>	<b>121,536</b>	<b>24,062</b>	<b>6,000</b>	<b>6,000</b>	<b>7,923</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Revenue</b>		<b>9,992,811</b>	<b>8,875,161</b>	<b>8,351,709</b>	<b>8,046,770</b>	<b>8,106,039</b>	<b>6,935,364</b>	<b>8,235,562</b>	<b>8,235,562</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		34,876,273	35,691,061	38,675,484	39,516,102	39,516,102	31,295,901	41,988,556	42,076,727
A51120-Permanent PT Salaries/Wages		19,104	19,002	4,880	19,396	19,396	-	-	-
A51130-Payroll Accrual Year End		521,618	-379,627	-1,295,474	-	-	-	-	-
A51140-Overtime Salaries And Wages		7,032,319	8,478,688	6,987,918	5,540,000	5,540,000	5,514,564	5,600,000	5,600,000
A51145-Back Pay/Retro Pay		34,982	-	-	-	-	-	-	-
A51160-Holiday Pay		850,179	913,035	833,171	1,067,000	1,067,000	491,897	935,000	935,000
A51180-Special Pay		673,810	895,912	952,385	792,000	792,000	965,296	870,000	870,000
A51200-Temporary PT Salaries/Wages		306,623	259,512	262,977	395,228	395,228	194,838	395,228	395,228
A51210-Performance Appraisals		1,927	-	2,691	-	-	-	-	-
A51220-Vacation payout		171,500	244,264	169,104	-	-	232,850	-	-
A51230-Sick Payout		112,960	112,464	96,538	-	-	134,915	-	-
A51240-Opt Out Premium		55,648	61,844	62,305	67,500	67,500	39,518	72,000	72,000
A51310-Cell Phone Allowance		30	-	-	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>44,656,974</b>	<b>46,296,156</b>	<b>46,751,979</b>	<b>47,397,226</b>	<b>47,397,226</b>	<b>38,869,779</b>	<b>49,860,784</b>	<b>49,948,955</b>
A61010-Office Supplies		18,405	25,808	17,622	26,900	26,900	15,787	25,900	25,900
A61020-Computer Supplies		-	-	35	-	-	-	-	-
A61030-Books Manuals And Periodicals		461	-	-	-	-	-	-	-
A61040-Operational Supplies		199,974	290,912	266,638	297,000	299,645	209,131	314,000	314,000
A61060-Clothing And Uniforms		237,091	208,781	270,297	300,000	300,000	259,998	300,000	300,000
A61080-Food and Provisions		842,104	1,547,944	1,506,157	1,500,000	1,523,715	1,299,863	-	-
A61090-Printing and Photographic Supplies		1,700	1,412	-	-	-	-	-	-
A63020-Cleaning Supplies		151,044	155,287	158,158	155,000	155,000	127,486	155,000	155,000
A63030-Linen And Bedding		30,301	37,162	34,559	35,000	35,000	51,384	40,000	40,000
A64010-Shooting Range		11,786	7,212	13,007	13,000	13,000	14,298	15,000	15,000
A64020-Ammunition		310,582	268,017	216,796	206,500	206,500	165,174	211,645	211,645
A65020-Laboratory Supplies		3,114	2,295	-	-	-	-	-	-
A65090-Gasoline		702,551	604,354	734,647	524,420	524,420	441,211	540,000	540,000
<b>AH6X-Commodities</b>		<b>2,509,113</b>	<b>3,149,182</b>	<b>3,217,917</b>	<b>3,057,820</b>	<b>3,084,180</b>	<b>2,584,332</b>	<b>1,601,545</b>	<b>1,601,545</b>
A74060-Health Premiums		1,892	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		7,061,329	6,930,315	6,943,281	7,675,922	7,675,922	6,019,889	8,089,649	8,132,279
A74100-Retirement Benefits/FICA		3,223,179	3,363,750	3,400,828	3,749,516	3,749,516	2,867,296	3,799,052	3,805,797
A74110-Retirement Benefits/IMRF		1,947,530	1,373,350	1,301,059	1,235,201	1,235,201	1,196,706	1,176,451	1,181,759
A74115-Retirement Benefits/SLEP		3,720,357	3,134,909	4,009,218	4,577,098	4,577,098	3,519,734	4,124,092	4,124,092
<b>AH74X-Benefits</b>		<b>15,954,287</b>	<b>14,802,323</b>	<b>15,654,387</b>	<b>17,237,736</b>	<b>17,237,737</b>	<b>13,603,624</b>	<b>17,189,244</b>	<b>17,243,927</b>
A71125-Staff Augmentation		32,269	48,917	31,190	55,000	55,000	40,127	55,000	55,000
A71130-Court Reporters		-	-	-	-	-128,136	-	-	-
A71150-Consultants		107,010	77,529	125,504	97,500	194,495	62,445	-	-
A71230-Software & Online Services		909,711	852,732	853,543	970,000	973,728	937,452	1,424,000	1,424,000
A71325-Polygraph Fees		10,730	30,990	30,490	13,000	13,000	26,390	20,000	20,000
A71330-Medical Fees		3,919,500	4,181,870	4,377,125	4,425,000	4,860,520	4,312,750	5,792,000	5,792,000
A71440-Stipend		-	-	-	-	-	6,500	-	-
A71470-Employee Relations		4,889	11,058	6,540	7,440	7,440	6,648	7,455	7,455
A71500-Trips And Training		282,571	502,680	488,671	420,000	427,383	264,589	411,000	411,000
A71527-Certification/Accreditation Fees		7,642	13,226	10,368	4,600	4,600	4,543	18,100	18,100

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M30X-Sheriff Department F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71530-Programs and Services		261,546	342,418	160,866	3,000	190,433	76,974	1,500	1,500
A71650-Security Services		1,111,794	1,111,915	1,236,087	1,350,645	1,350,645	883,769	1,404,671	1,404,671
A71710-Grant Projects		45,002	47,595	155,734	-	60,766	16,794	-	-
A71810-Dues And Subscriptions		15,598	16,415	16,598	16,500	16,500	17,070	18,000	18,000
A71950-Cellular Phones		100,108	108,498	147,331	236,000	236,000	152,086	227,000	227,000
A71960-Data/Telecommunications		20,856	20,971	26,122	24,000	24,000	25,044	30,000	30,000
A71965-Radio Fees		112,357	108,235	119,789	132,900	132,900	116,789	419,806	419,806
A72010-Extradition Expenses		43,859	73,245	34,614	58,000	58,000	14,813	50,000	43,000
A72020-Investigative Expense		49,750	30,739	37,980	40,000	40,000	46,423	41,000	48,000
A72210-Motor Vehicle Maintenance & Repairs		328,332	376,627	502,396	340,000	340,000	378,623	340,000	340,000
A72230-Boat Maintenance And Repairs		15,246	19,079	26,379	18,000	18,000	17,526	22,000	22,000
A72240-Radio Equipment Maintenance & Repair		60,365	59,892	86,828	80,000	80,000	36,848	360,000	360,000
A72280-Equipment Maintenance		22,444	22,484	16,274	36,185	36,185	21,627	34,407	34,407
A72520-Record Storage		14,079	14,676	14,685	15,500	15,500	14,033	15,500	15,500
A72530-Equipment Rental		52,621	46,254	47,100	56,200	56,200	67,233	58,460	58,460
A79920-Transfers Other Funds		-	-	-	-	-	-	100,000	100,000
A79940-Miscell Contractual Services		89,591	66,264	4,799,597	5,535,000	5,535,000	4,515,708	5,535,000	5,535,000
A72760-Northern Illinois Crime Lab		173,754	197,180	197,180	197,180	197,180	197,180	202,500	202,500
A72875-Inmate Meal Services		-	-	-	-	-	-	1,587,000	1,587,000
A72920-Meals And Lodging For Jurors		7,076	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>7,798,701</b>	<b>8,381,491</b>	<b>13,548,990</b>	<b>14,131,650</b>	<b>14,795,338</b>	<b>12,259,985</b>	<b>18,174,399</b>	<b>18,174,399</b>
A82020-Building Improvements		-	-	15,950	-	-	-	-	-
A83010-Motor Vehicles		16,575	-	-	-	-	-	-	-
A84020-Radios & Electronic Equipment		-	-	-	-	269,570	-	-	-
A84030-Computer Equipment		-	-	68,105	-	-	-	-	-
A84060-Furniture And Office Equipment		9,689	-	-	-	-	-	-	-
A85040-Replacements		347,939	158,824	104,759	702,637	702,637	456,517	278,160	278,160
<b>AH8X-Capital Expenditures</b>		<b>374,203</b>	<b>158,824</b>	<b>188,814</b>	<b>702,637</b>	<b>972,207</b>	<b>456,517</b>	<b>278,160</b>	<b>278,160</b>
<b>Total Expenses</b>		<b>71,293,278</b>	<b>72,787,975</b>	<b>79,362,086</b>	<b>82,527,069</b>	<b>83,486,688</b>	<b>67,774,237</b>	<b>87,104,132</b>	<b>87,246,986</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AH5X-Personnel	0	33,733	33,733	39,377	5,644	17%
AH6X-Commodities	52	300	300	250	(50)	-17%
AH74X-Benefits	0	16,000	16,000	14,367	(1,633)	-10%
AH7X-Contractuals	25,985	58,655	58,655	64,655	6,000	10%
<b>Total Expenses</b>	<b>26,036</b>	<b>108,688</b>	<b>108,688</b>	<b>118,649</b>	<b>9,961</b>	<b>9%</b>

## 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.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time*	-	0.5	0.5
Part Time	-	-	-

\* This position is included in the Human Resources Department position count. The FTE reflected here is to illustrate the amount of time spent on Merit Commission duties.

FULL-TIME POSITIONS	COUNT
Human Resources Coordinator	0.5
<b>TOTAL</b>	<b>0.5</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Candidate Applications	320	337	311	323	TBD
Candidates Who Took the Physical Fitness Test	90	118	112	107	TBD
Candidates Who Took the Written Exam	58	87	94	80	TBD
Candidates Certified by SMC to Sheriff	22	36	27	28	TBD
Candidates Appointed by Sheriff	8	13	9	10	TBD



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M50X-Sheriff's Merit Comm F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	-	-	33,733	33,733	30,453	39,377	39,377
A51140-Overtime Salaries And Wages		-	-	-	-	-	28	-	-
<b>AH5X-Personnel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>33,733</b>	<b>33,733</b>	<b>30,481</b>	<b>39,377</b>	<b>39,377</b>
A61010-Office Supplies		214	74	52	150	150	97	250	250
A61080-Food and Provisions		52	159	-	150	150	-	-	-
<b>AH6X-Commodities</b>		<b>266</b>	<b>233</b>	<b>52</b>	<b>300</b>	<b>300</b>	<b>97</b>	<b>250</b>	<b>250</b>
A74080-H/L/D Employee Benefits		-	-	-	11,379	11,379	6,878	8,984	8,984
A74100-Retirement Benefits/FICA		-	-	-	2,580	2,580	2,254	3,012	3,012
A74110-Retirement Benefits/IMRF		-	-	-	2,041	2,041	1,775	2,371	2,371
<b>AH74X-Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	<b>10,907</b>	<b>14,367</b>	<b>14,367</b>
A71150-Consultants		3,925	24,584	2,095	31,105	31,105	30,854	31,105	31,105
A71325-Polygraph Fees		12,670	16,975	14,175	15,000	15,000	9,240	20,000	20,000
A71450-Mileage Reimbursement		2,228	1,623	1,366	1,500	1,500	1,309	2,500	2,500
A71950-Cellular Phones		1,118	1,023	904	950	950	773	950	950
A72510-Building Rentals		900	2,298	570	-	-	-	-	-
A72520-Record Storage		96	88	105	100	100	79	100	100
A72970-Per Diem Fees		10,780	7,570	6,770	10,000	10,000	5,790	10,000	10,000
<b>AH7X-Contractuals</b>		<b>31,717</b>	<b>54,160</b>	<b>25,985</b>	<b>58,655</b>	<b>58,655</b>	<b>48,044</b>	<b>64,655</b>	<b>64,655</b>
<b>Total Expenses</b>		<b>31,982</b>	<b>54,393</b>	<b>26,036</b>	<b>108,688</b>	<b>108,688</b>	<b>89,529</b>	<b>118,649</b>	<b>118,649</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	77,117	15,000	15,000	15,000	0	0%
A45X-Intergovernmental	12,105	0	0	52,936	52,936	0%
A46X-Charges for Services	25	100	100	100	0	0%
A49X-Transfers	4,472,004	1,060,311	3,776,431	988,942	(71,369)	-7%
AHM-Miscellaneous	283,303	230,000	230,000	251,500	21,500	9%
<b>Total Revenue</b>	<b>4,844,554</b>	<b>1,305,411</b>	<b>4,021,531</b>	<b>1,308,478</b>	<b>3,067</b>	<b>0%</b>
AH5X-Personnel	13,473,145	12,336,209	14,849,020	11,890,718	(445,491)	-4%
AH6X-Commodities	138,649	67,600	324,175	65,650	(1,950)	-3%
AH74X-Benefits	4,117,599	3,903,615	4,607,939	3,802,339	(101,276)	-3%
AH7X-Contractuals	2,919,204	744,593	4,203,280	812,197	67,604	9%
AH8X-Capital Expenditures	8,205	0	201,922	0	0	0%
<b>Total Expenses</b>	<b>20,656,803</b>	<b>17,052,018</b>	<b>24,186,335</b>	<b>16,570,904</b>	<b>(481,114)</b>	<b>-3%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	143	150	154
Part Time	9	7	7

### POSITION FUNDING

POSITION TYPE	FT HEADCOUNT		PT HEADCOUNT	
	SAO	CAC	SAO	CAC
100% County-Funded	118	3	3	1
County-funded, Periodically Supplemented by Grants	12	7	1	1
100% Grant-Position	13	1	1	0
<b>Totals</b>	<b>143</b>	<b>11</b>	<b>5</b>	<b>2</b>
<b>Overall Headcount</b>	<b>154</b>		<b>7</b>	

\*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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	77,117	15,000	15,000	15,000	0	0%
A45X-Intergovernmental	3,606,722	1,060,311	2,849,158	988,942	(71,369)	-7%
A46X-Charges for Services	264,000	210,000	210,000	231,500	21,500	9%
A49X-Transfers	10,863	0	0	52,936	52,936	0%
AHM-Miscellaneous	25	100	100	100	0	0%
<b>Total Revenue</b>	<b>3,958,727</b>	<b>1,285,411</b>	<b>3,074,258</b>	<b>1,288,478</b>	<b>3,067</b>	<b>0%</b>
AH5X-Personnel	12,632,500	11,824,564	13,357,002	11,483,348	(341,216)	-3%
AH6X-Commodities	84,517	62,600	256,594	60,650	(1,950)	-3%
AH74X-Benefits	3,829,780	3,725,204	4,221,712	3,597,256	(127,948)	-4%
AH7X-Contractuals	2,434,788	672,593	2,835,431	740,197	67,604	9%
<b>Total Expenses</b>	<b>18,981,585</b>	<b>16,284,961</b>	<b>20,670,739</b>	<b>15,881,451</b>	<b>(403,510)</b>	<b>-3%</b>

### GOALS

- Continue to investigate and prosecute violent offenders so that the rate of violent crime continues to decrease.
- Continue to successfully investigate and prosecute sex offenders so that the rate of sex crime continues to decrease.
- Continue to provide top-notch victim services to every resident of Lake County regardless of what language they speak, what they look like, or where they were born.
- Continue to work with the Lake County Opioid Response Coordinator, the Lake County Opioid Initiative, treatment providers, harm reduction organizations, and law enforcement partners to develop a comprehensive approach to reducing fatalities caused by opioids.
- Continue to build our data infrastructure by updating the SAO data dashboard and adding additional metrics regarding crime data, arrest demographics, disposition time, homicide clearance rates, and prosecutor caseload.
- Expand and improve the current deflection culture in Lake County by having (MacArthur-funded) Deflection Coordinator build a strategic plan around decreasing custodial arrests for those experiencing mental health crisis, housing insecurity, and substance use disorder.
- Increase number of diversion cases within the courthouse by providing fast rehabilitation to defendants charged with non-violent crimes. By front-loading treatment within a court case, we protect the community at a time closer to the original offense and decrease docket pressures.
- Have the GVPI Community Violence Intervention work expand to a fourth high-risk area beyond North Chicago, Waukegan, and Zion.
- Decrease outside counsel attorney fees by more efficiently using attorneys within civil division.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	136	140	143
Part Time	7	5	5

FULL-TIME POSITIONS	COUNT
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Admin Specialist	2
Asst. Attorney	11
Attorney Chief	12
Chief Deputy	3
Chief of Support Services	1
Chief of Victim Services	1
Communications Director	1
Cyber Crimes Analyst	1
Cyber Lab Director	1
Data Analyst	1
Director of Comms & Govt Relations	1
Director of IT	1
Deflection Coordinator	1
Diversion Coordinator	1
Executive Legal Assistant	12
First Assistant	1
FRO Navigator	1
FRO Trainer & Law Enforcement Liaison	1
Gun Violence Prevention Director	1
Gun Violence Victim Coordinator	1
GVPI Safe Storage Specialist	1
Human Trafficking Task Force Coordinator	1
Prin Asst Atty	42
Sr Asst Attorney	9
Sr Investigator	6
Sr Legal Asst	11
Sr Paralegal	4
Sr Victim Specialist	9
State's Attorney	1
Victim Services Specialist	3
Violence Prevention Council Coordinator	1
<b>TOTAL</b>	<b>143</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2024 ACTUAL	FY2025 AS OF 6.23.25	FY2025 PROJECTED
Number of defendants in formal APP Diversion Program and Misdemeanor Diversion Program	131	94	180
SAO Victim Services Specialists	16	16	16
Cyber – Search Warrants/Ping Orders	868	564	1,129
Cyber – Electronic devices analyzed	742	332	750

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

M33X-SAO less CAC F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43060-Overweight Fees - States Attorney		-	5,738	-	5,000	5,000	-	5,000	5,000
A43110-Collection Fees		19,499	86,296	77,117	10,000	10,000	63,673	10,000	10,000
<b>A43X-Fines and Forfeitures</b>		<b>19,499</b>	<b>92,034</b>	<b>77,117</b>	<b>15,000</b>	<b>15,000</b>	<b>63,673</b>	<b>15,000</b>	<b>15,000</b>
A45020-All Other Salary Reimbursement		-	-	-	-	-	-	-	-
A45140-Child Support IV-D Reimb		601,694	623,796	862,604	726,311	726,311	377,306	798,942	798,942
A45280-Salary Reimbursement		163,820	155,683	177,925	184,000	184,000	155,622	184,000	184,000
A45330-Grants - Other		5,945	5,253	-	-	-	-	-	-
A45333-Grants - State		78,953	167,679	549,752	144,000	334,902	221,537	-	-
A45334-Grants - Federal		692,840	956,408	1,610,441	-	1,297,945	1,515,209	-	-
A45335-Grants - Nonprofit		-	-	400,000	-	300,000	311,100	-	-
A45350-Other State Funds		6,000	5,000	6,000	6,000	6,000	4,500	6,000	6,000
A45970-Transfers from Agency Funds		150,000	-	-	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>1,699,252</b>	<b>1,913,819</b>	<b>3,606,722</b>	<b>1,060,311</b>	<b>2,849,158</b>	<b>2,585,274</b>	<b>988,942</b>	<b>988,942</b>
A46010-Fees		9,419	5,781	2,049	10,000	10,000	1,531	1,500	1,500
A46030-Asset Forfeiture - State		-	-	824	-	-	-	-	-
A46110-Bond Forfeitures		-	-	-	-	-	11,932	-	-
A46250-States Attorneys Fees		260,979	267,407	261,117	200,000	200,000	193,761	200,000	230,000
A46955-State's Attorney Civil Cannabis		38	10	10	-	-	20	-	-
<b>A46X-Charges for Services</b>		<b>270,436</b>	<b>273,198</b>	<b>264,000</b>	<b>210,000</b>	<b>210,000</b>	<b>207,244</b>	<b>201,500</b>	<b>231,500</b>
A49920-Transfers From Other Funds		-	56,697	10,863	-	-	-	52,936	52,936
<b>A49X-Transfers</b>		<b>-</b>	<b>56,697</b>	<b>10,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,936</b>	<b>52,936</b>
A49910-All Other Miscellaneous Revenue		996	15,056	25	100	100	517	100	100
<b>AHM-Miscellaneous</b>		<b>996</b>	<b>15,056</b>	<b>25</b>	<b>100</b>	<b>100</b>	<b>517</b>	<b>100</b>	<b>100</b>
<b>Total Revenue</b>		<b>1,990,183</b>	<b>2,350,804</b>	<b>3,958,727</b>	<b>1,285,411</b>	<b>3,074,258</b>	<b>2,856,708</b>	<b>1,258,478</b>	<b>1,288,478</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M33X-SAO less CAC F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		10,470,907	10,905,564	12,671,940	11,587,853	13,014,541	10,774,112	11,276,365	11,276,365
A51120-Permanent PT Salaries/Wages		201,933	221,591	216,882	190,871	295,671	203,988	155,839	155,839
A51130-Payroll Accrual Year End		47,155	38,007	(388,070)	-	650	-	-	-
A51140-Overtime Salaries And Wages		3,770	-	-	-	-	-	-	-
A51160-Holiday Pay		590	-	-	-	-	-	-	-
A51180-Special Pay		12,574	15,519	13,072	19,200	19,200	23,834	23,124	23,124
A51210-Performance Appraisals		9,061	15,468	22,836	-	-	21,563	-	-
A51220-Vacation payout		71,676	104,799	50,696	-	-	68,148	-	-
A51230-Sick Payout		38,294	42,489	9,205	-	-	14,049	-	-
A51240-Opt Out Premium		15,541	18,402	24,114	24,000	24,000	19,419	25,500	25,500
A51260-Incentive payments		-	3,000	10,000	-	-	15,000	-	-
A51310-Cell Phone Allowance		1,775	1,880	1,825	2,640	2,940	2,020	2,520	2,520
<b>AH5X-Personnel</b>		<b>10,873,276</b>	<b>11,366,719</b>	<b>12,632,500</b>	<b>11,824,564</b>	<b>13,357,002</b>	<b>11,142,133</b>	<b>11,483,348</b>	<b>11,483,348</b>
A61010-Office Supplies		19,955	15,890	13,258	11,850	81,199	9,056	11,700	11,700
A61020-Computer Supplies		16,584	9,975	17,467	5,000	9,000	6,971	7,000	7,000
A61030-Books Manuals And Periodicals		3,595	(3,579)	1,222	6,650	6,650	1,925	4,850	4,850
A61040-Operational Supplies		34,811	15,791	28,850	24,100	144,745	27,706	24,100	24,100
A65090-Gasoline		12,358	11,216	9,775	11,000	11,000	4,731	8,000	8,000
A65120-Automobile Repairs and Maintenance		-	504	13,945	4,000	4,000	14,776	5,000	5,000
A65180-Miscellaneous Commodities		-	50	-	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>87,303</b>	<b>49,847</b>	<b>84,517</b>	<b>62,600</b>	<b>256,594</b>	<b>65,165</b>	<b>60,650</b>	<b>60,650</b>
A74080-H/L/D Employee Benefits		2,304,069	2,216,737	2,250,237	2,111,757	2,415,547	2,009,850	2,037,217	2,037,217
A74100-Retirement Benefits/FICA		783,979	821,559	921,400	904,057	1,008,160	814,307	878,358	878,358
A74110-Retirement Benefits/IMRF		806,312	580,586	658,143	709,390	798,005	644,220	681,681	681,681
<b>AH74X-Benefits</b>		<b>3,894,360</b>	<b>3,618,882</b>	<b>3,829,780</b>	<b>3,725,204</b>	<b>4,221,712</b>	<b>3,468,377</b>	<b>3,597,256</b>	<b>3,597,256</b>
A71120-Interpreters		5,422	9,720	7,818	5,000	5,000	5,396	5,000	5,000
A71150-Consultants		125,420	88,122	100,338	55,200	210,200	46,385	81,700	81,700
A71230-Software & Online Services		32,083	103,291	376,455	251,866	251,866	99,124	261,936	261,936
A71450-Mileage Reimbursement		836	908	954	1,000	1,000	-	1,000	1,000
A71470-Employee Relations		3,804	2,981	2,283	2,220	2,220	2,662	2,370	2,370
A71500-Trips And Training		32,283	30,248	97,769	25,000	98,601	28,004	30,000	35,000
A71810-Dues And Subscriptions		27,564	52,405	25,291	34,773	34,773	28,841	35,800	35,800
A71830-Transcripts		62,172	42,520	77,377	55,000	55,000	50,902	56,000	56,000
A71840-Publications & Legal Notices		8,306	3,555	6,219	4,000	4,000	4,756	8,000	8,000
A71950-Cellular Phones		9,041	12,735	14,010	16,525	17,025	12,033	17,000	17,000
A71960-Data/Telecommunications		1,706	1,589	142	1,800	1,800	-	-	-
A71965-Radio Fees		4,212	4,527	5,238	5,616	5,616	4,788	5,616	5,616
A71970-Courier Services		2,256	1,680	2,614	2,000	2,000	2,299	2,000	2,000
A72020-Investigative Expense		15	-	-	-	-	-	-	-
A72210-Motor Vehicle Maintenance & Repairs		8,590	6,860	334	-	-	-	-	-
A72260-Office Equip Maintenance And Repairs		-	164	-	-	-	-	-	-
A72280-Equipment Maintenance		-	773	-	-	-	-	-	-
A72520-Record Storage		9,470	73,146	91,971	75,000	75,000	50,083	75,000	60,000
A72530-Equipment Rental		18,546	34,366	40,689	33,600	33,600	28,235	42,000	42,000
A72560-All Other Rentals		54,235	-	-	-	-	-	-	-
A79940-Miscell Contractual Services		250,222	381,996	1,518,534	80,093	1,808,170	878,149	92,175	92,175
A79950-All Other Miscellaneous		58,874	67,382	38,281	8,300	193,460	150,194	19,000	19,000
A72820-Postage		-	-	-	100	100	-	100	100
A72830-Printing Services_72830		-	1,680	6,731	-	20,500	-	-	-
A72960-Witness Fees		7,216	21,901	21,740	15,500	15,500	31,984	50,000	15,500
<b>AH7X-Contractuals</b>		<b>722,273</b>	<b>942,549</b>	<b>2,434,788</b>	<b>672,593</b>	<b>2,835,431</b>	<b>1,423,835</b>	<b>784,697</b>	<b>740,197</b>
A84030-Computer Equipment		751	3,036	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>751</b>	<b>3,036</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>15,577,963</b>	<b>15,981,033</b>	<b>18,981,585</b>	<b>16,284,961</b>	<b>20,670,739</b>	<b>16,099,510</b>	<b>15,925,951</b>	<b>15,881,451</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	865,281	0	927,273	0	0	0%
A46X-Charges for Services	19,302	20,000	20,000	20,000	0	0%
A49X-Transfers	1,242	0	0	0	0	0%
<b>Total Revenue</b>	<b>885,825</b>	<b>20,000</b>	<b>947,273</b>	<b>20,000</b>	<b>0</b>	<b>0%</b>
AH5X-Personnel	840,644	511,645	1,492,018	407,370	(104,275)	-26%
AH6X-Commodities	54,134	5,000	67,581	5,000	0	0%
AH74X-Benefits	287,819	178,411	386,226	205,083	26,672	13%
AH7X-Contractuals	484,417	72,000	1,367,849	72,000	0	0%
AH8X-Capital Expenditures	8,205	0	201,922	0	0	0%
<b>Total Expenses</b>	<b>1,675,219</b>	<b>767,056</b>	<b>3,515,596</b>	<b>689,453</b>	<b>(77,603)</b>	<b>-11%</b>

## GOALS

- **National Children's Alliance Re-Accreditation:** Continue to provide the required standards set forth by National Children's Alliance (NCA) standards and ensure that children are not further victimized by the intervention systems set in place to protect them. Continue to work towards successful re-accreditation with NCA by October 2025.
- **Rosalind Franklin University Children's Advocacy Center Medical Clinic (RFU CAC MC):** Continue to work with Rosalind Franklin University to collaborate on enhancing the clinical educational experience for students and providing medical evaluation and/or consultation from a healthcare provider with specialized training and expertise for suspected victims of child abuse to all CAC clients seen for a forensic interview. The RFU CAC MC is at the forefront of a pilot program for on-site medical services within a CAC and continues to work with State legislation on improving access of services to child victims of abuse.
- **Expansion:** Work with the LCCAC Board of Directors and Friends Committee to continue to strengthen community knowledge of the LCCAC and expand the donor base to include greater corporate collaboration. Following the LCCAC Strategic Plan, the LCCAC will continue to discuss a capital campaign to accommodate the expansion of a building and growth of staff.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	7	10	11
Part Time	2	2	2

FULL-TIME POSITIONS	COUNT
Directors	3

Executive Assistant	1
MDT Coordinator	1
Sr Investigator	1
Sr Vic/Wit Coordinator	4
Therapist	1
<b>TOTAL</b>	<b>11</b>

PERFORMANCE INFORMATION

MEASUREMENT	TY2024 ACTUAL	TY2025 PARTIAL	TY2026 ESTIMATE
Children under 18 who have had a forensic interview	830	400	1,000
Youth and adults reached through community education initiatives	4,700	4,300	10,000
Clients seen by the mental health team at the LCCAC for therapy	65	35	85
Clients seen by the medical team at the LCCAC for consult or exam	-	25	600



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

CAC Consolidated F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45020-All Other Salary Reimbursement		-	42,277	-	-	-	-	-	-
A45333-Grants - State		80,346	345,389	603,554	-	707,682	1,203,985	-	-
A45334-Grants - Federal		224,306	264,342	261,727	-	219,591	155,673	-	-
<b>A45X-Intergovernmental</b>		<b>304,652</b>	<b>652,008</b>	<b>865,281</b>	<b>-</b>	<b>927,273</b>	<b>1,359,658</b>	<b>-</b>	<b>-</b>
A46010-Fees		23,186	26,248	19,302	20,000	20,000	14,366	20,000	20,000
<b>A46X-Charges for Services</b>		<b>23,186</b>	<b>26,248</b>	<b>19,302</b>	<b>20,000</b>	<b>20,000</b>	<b>14,366</b>	<b>20,000</b>	<b>20,000</b>
A49920-Transfers From Other Funds		-	3,708	1,242	-	-	-	-	-
<b>A49X-Transfers</b>		<b>-</b>	<b>3,708</b>	<b>1,242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>327,838</b>	<b>681,964</b>	<b>885,825</b>	<b>20,000</b>	<b>947,273</b>	<b>1,374,024</b>	<b>20,000</b>	<b>20,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

CAC Consolidated F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		543,246	558,275	801,540	458,611	1,393,393	644,754	317,624	317,624
A51120-Permanent PT Salaries/Wages		53,653	62,567	55,914	51,534	81,534	67,661	54,146	54,146
A51130-Payroll Accrual Year End		2,716	4,485	(22,423)	-	5,000	-	-	-
A51180-Special Pay		435	-	1,000	-	10,591	-	-	32,000
A51210-Performance Appraisals		612	1,066	955	-	-	1,964	-	-
A51220-Vacation payout		-	6,939	-	-	-	2,690	-	-
A51230-Sick Payout		-	6,280	-	-	-	-	-	-
A51240-Opt Out Premium		2,827	2,366	3,058	1,500	1,500	2,019	3,000	3,000
A51310-Cell Phone Allowance		-	-	600	-	-	500	600	600
<b>AH5X-Personnel</b>		<b>603,489</b>	<b>641,978</b>	<b>840,644</b>	<b>511,645</b>	<b>1,492,018</b>	<b>719,588</b>	<b>375,370</b>	<b>407,370</b>
A61010-Office Supplies		9,752	7,225	17,793	2,000	4,000	1,512	2,000	2,000
A61020-Computer Supplies		-	-	10,967	-	10,500	-	-	-
A61040-Operational Supplies		2,049	2,715	21,774	3,000	53,081	4,735	3,000	3,000
A61120-Outreach Supplies		-	-	3,600	-	-	-	-	-
<b>AH6X-Commodities</b>		<b>11,801</b>	<b>9,940</b>	<b>54,134</b>	<b>5,000</b>	<b>67,581</b>	<b>6,247</b>	<b>5,000</b>	<b>5,000</b>
A74080-H/L/D Employee Benefits		117,863	124,514	183,161	108,292	257,225	156,976	91,486	91,486
A74100-Retirement Benefits/FICA		44,272	47,252	61,132	39,256	74,669	52,499	58,953	58,953
A74110-Retirement Benefits/IMRF		43,126	32,869	43,526	30,863	54,332	41,271	54,644	54,644
<b>AH74X-Benefits</b>		<b>205,261</b>	<b>204,635</b>	<b>287,819</b>	<b>178,411</b>	<b>386,226</b>	<b>250,746</b>	<b>205,083</b>	<b>205,083</b>
A71230-Software & Online Services		-	5,267	9,929	-	24,500	13,725	-	-
A71450-Mileage Reimbursement		-	229	-	-	-	-	-	-
A71500-Trips And Training		9,906	21	5,998	10,000	80,000	6,000	10,000	10,000
A71810-Dues And Subscriptions		-	-	6,100	-	-	-	-	-
A71950-Cellular Phones		2,729	(163)	362	-	-	-	-	-
A72530-Equipment Rental		1,392	132	-	-	-	-	-	-
A79920-Transfers Other Funds		-	-	80,729	-	60,000	62,957	-	-
A79940-Miscell Contractual Services		25,646	47,410	348,520	60,000	1,201,349	715,878	60,000	60,000
A79950-All Other Miscellaneous		28,969	2,151	26,698	2,000	2,000	-	2,000	2,000
A72830-Printing Services_72830		-	-	6,081	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>68,642</b>	<b>55,047</b>	<b>484,417</b>	<b>72,000</b>	<b>1,367,849</b>	<b>798,560</b>	<b>72,000</b>	<b>72,000</b>
A82020-Building Improvements		-	-	-	-	150,000	149,495	-	-
A84040-Computer System Software		-	-	1,278	-	-	-	-	-
A84060-Furniture And Office Equipment		-	-	6,927	-	51,922	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>8,205</b>	<b>-</b>	<b>201,922</b>	<b>149,495</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>889,193</b>	<b>911,600</b>	<b>1,675,219</b>	<b>767,056</b>	<b>3,515,596</b>	<b>1,924,636</b>	<b>657,453</b>	<b>689,453</b>

# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,340,203	4,250,000	4,250,000	5,075,000	825,000	19%
A45X-Intergovernmental	6,500	0	0	6,500	6,500	6,500
A49X-Transfers	70	50,282	50,282	53,158	2,876	6%
AHM-Miscellaneous	16,866,899	5,002,500	5,002,500	4,502,500	(500,000)	-10%
<b>Total Revenue</b>	<b>22,213,672</b>	<b>9,302,782</b>	<b>9,302,782</b>	<b>9,637,158</b>	<b>334,376</b>	<b>4%</b>
AH5X-Personnel	1,056,891	971,696	971,696	1,068,349	96,653	10%
AH6X-Commodities	5,391	6,400	6,400	5,000	(1,400)	-22%
AH74X-Benefits	358,754	334,458	334,458	381,177	46,719	14%
AH7X-Contractuals	168,261	174,022	174,022	336,440	162,418	93%
<b>Total Expenses</b>	<b>1,589,297</b>	<b>1,486,576</b>	<b>1,486,576</b>	<b>1,790,966</b>	<b>304,390</b>	<b>20%</b>

### GOALS

- Continue staff development, training and enrichment
- Grow investment revenue
- Escrow transparency tag (showing tax payers if their mortgage company is paying their parcels taxes on Treasurer Website)
- Enhance online payment security and ease of process through training and reviewing transactions.
- Explore incorporating AI for ease of access information for Lake County Residents
- Partner with Regional Office of Education to provide Levy and Tax-related courses to Lake County Municipalities
- Rollout of new Cash posting software using Tax Sale Automation

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M20X-Treasurer F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41130-Penalty Cost & Interest On Collect		4,153,982	4,926,506	5,263,750	4,200,000	4,200,000	-	4,200,000	5,000,000
A41150-Tax Sale/Redemption P I & Cost		-	767,151	76,453	50,000	50,000	72,398	50,000	75,000
<b>A41X-Taxes</b>		<b>4,153,982</b>	<b>5,693,657</b>	<b>5,340,203</b>	<b>4,250,000</b>	<b>4,250,000</b>	<b>72,398</b>	<b>4,250,000</b>	<b>5,075,000</b>
A45280-Salary Reimbursement		-	-	6,500	-	-	6,500	6,500	6,500
<b>A45X-Intergovernmental</b>		<b>-</b>	<b>-</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
A46700-Site Development Permit Fee		-	77	-	-	-	-	-	-
<b>A46X-Charges for Services</b>		<b>-</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920-Transfers From Other Funds		77,730	5,639	70	50,282	50,282	-	53,158	53,158
<b>A49X-Transfers</b>		<b>77,730</b>	<b>5,639</b>	<b>70</b>	<b>50,282</b>	<b>50,282</b>	<b>-</b>	<b>53,158</b>	<b>53,158</b>
A48010-Interest		718,260	4,093,511	6,412,558	5,000,000	5,000,000	4,699,163	3,500,000	4,500,000
A48011-Interest Earnings - Old National Bank		9,390	32,712	-	-	-	-	-	-
A48014-Unrealized Gain/Loss on IPRIME Investments		-	66,600	332,400	-	-	213,919	-	-
A48015-Gain/Loss on Year End Valuation of Investment		12,317,060	7,219,247	10,101,233	-	-	-2,702,797	-	-
A49910-All Other Miscellaneous Revenue		124,863	180,783	20,707	2,500	2,500	225,875	2,500	2,500
<b>AHM-Miscellaneous</b>		<b>11,464,548</b>	<b>11,592,852</b>	<b>16,866,899</b>	<b>5,002,500</b>	<b>5,002,500</b>	<b>2,436,160</b>	<b>3,502,500</b>	<b>4,502,500</b>
<b>Total Revenue</b>		<b>7,232,836</b>	<b>17,292,224</b>	<b>22,213,672</b>	<b>9,302,782</b>	<b>9,302,782</b>	<b>2,515,058</b>	<b>7,812,158</b>	<b>9,637,158</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M20X-Treasurer F101-General Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		879,334	927,878	1,075,611	967,196	967,196	879,480	1,064,999	1,064,999
A51130-Payroll Accrual Year End		981	6,053	-35,175	-	-	-	-	-
A51140-Overtime Salaries And Wages		62	328	391	-	-	110	350	350
A51200-Temporary PT Salaries/Wages		714	-	-	-	-	-	-	-
A51220-Vacation payout		8,581	16,529	4,223	-	-	877	-	-
A51230-Sick Payout		-	8,348	8,957	-	-	-	-	-
A51240-Opt Out Premium		2,308	1,500	2,885	4,500	4,500	1,904	3,000	3,000
<b>AH5X-Personnel</b>		<b>891,981</b>	<b>960,636</b>	<b>1,056,891</b>	<b>971,696</b>	<b>971,696</b>	<b>882,370</b>	<b>1,068,349</b>	<b>1,068,349</b>
A61010-Office Supplies		4,674	1,838	2,628	1,900	1,900	1,522	2,000	2,000
A61020-Computer Supplies		-	79	-	-	-	-	-	-
A61040-Operational Supplies		1,466	1,892	1,796	2,000	2,000	143	1,500	1,500
A61120-Outreach Supplies		839	1,562	967	2,500	2,500	1,132	1,500	1,500
<b>AH6X-Commodities</b>		<b>6,979</b>	<b>5,371</b>	<b>5,391</b>	<b>6,400</b>	<b>6,400</b>	<b>2,796</b>	<b>5,000</b>	<b>5,000</b>
A74080-H/L/D Employee Benefits		187,418	202,938	226,435	202,294	202,294	199,240	236,676	236,676
A74100-Retirement Benefits/FICA		65,217	70,443	77,184	74,335	74,335	65,027	81,854	81,854
A74110-Retirement Benefits/IMRF		70,743	49,411	55,135	57,829	57,829	50,938	62,647	62,647
<b>AH74X-Benefits</b>		<b>323,377</b>	<b>322,791</b>	<b>358,754</b>	<b>334,458</b>	<b>334,458</b>	<b>315,206</b>	<b>381,177</b>	<b>381,177</b>
A71125-Staff Augmentation		-	53,788	-	-	-	-	-	-
A71150-Consultants		45,607	-	1,875	-	-	1,875	-	-
A71230-Software & Online Services		859	165	1,223	1,200	1,200	968	900	900
A71440-Stipend		-	-	-	-	-	6,500	-	-
A71450-Mileage Reimbursement		-	421	-	500	500	-	-	-
A71470-Employee Relations		402	236	626	240	240	259	240	240
A71500-Trips And Training		1,208	626	3,625	3,500	3,500	614	5,000	5,000
A71810-Dues And Subscriptions		830	1,092	315	2,165	2,165	1,146	1,000	1,000
A71830-Transcripts		-	-	180	-	-	-	-	-
A71840-Publications & Legal Notices		16,366	28,290	22,434	30,000	30,000	-	25,000	25,000
A71970-Courier Services		6,260	6,783	6,675	7,000	7,000	4,923	6,800	6,800
A72020-Investigative Expense		-	-	10	-	-	-	-	-
A72530-Equipment Rental		2,564	1,971	929	2,500	2,500	972	1,500	1,500
A79940-Miscell Contractual Services		1,108	1,131	6,327	1,200	1,200	1,734	1,000	1,000
A72815-Bank Service Charges		39	69	12	50	50	1	-	-
A72820-Postage		-	-	164	-	-	-	-	-
A72830-Printing Services_72830		48,519	87,150	123,866	125,667	125,667	122,605	270,000	270,000
A72840-Temporary Employment Services		-	-	-	-	-	-	25,000	25,000
<b>AH7X-Contractuals</b>		<b>123,761</b>	<b>181,720</b>	<b>168,261</b>	<b>174,022</b>	<b>174,022</b>	<b>141,596</b>	<b>336,440</b>	<b>336,440</b>
<b>Total Expenses</b>		<b>1,346,097</b>	<b>1,470,519</b>	<b>1,589,297</b>	<b>1,486,576</b>	<b>1,486,576</b>	<b>1,341,968</b>	<b>1,790,966</b>	<b>1,790,966</b>

# Other Property Tax Funds

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	3,876,933	3,903,059	3,903,059	3,903,059	0	0%
AHM-Miscellaneous	75,493	63,972	63,972	83,000	19,028	30%
<b>Total Revenue</b>	<b>3,952,426</b>	<b>3,967,031</b>	<b>3,967,031</b>	<b>3,986,059</b>	<b>19,028</b>	<b>0%</b>
AH6X-Commodities	0	15,450	15,450	42,436	26,986	175%
AH7X-Contractuals	103,553	364,650	364,650	117,309	(247,341)	-68%
AH8X-Capital Expenditures	2,578,085	3,586,931	12,094,482	3,844,280	257,349	7%
<b>Total Expenses</b>	<b>2,681,638</b>	<b>3,967,031</b>	<b>12,474,582</b>	<b>4,004,025</b>	<b>36,994</b>	<b>1%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M43X-Division of Transportation . F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	3,880,216	3,882,652	3,875,907	3,903,059	3,903,059	3,299,926	3,921,025	3,903,059
A41110-	Prior Year Property Taxes	-	4,415	1,026	-	-	720	-	-
A41120-	TIF Districts Property Taxes	6,058	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>3,886,274</b>	<b>3,887,067</b>	<b>3,876,933</b>	<b>3,903,059</b>	<b>3,903,059</b>	<b>3,300,647</b>	<b>3,921,025</b>	<b>3,903,059</b>
A45400-	Revenue From Other Government Bodies	249,961	-	-	-	-	-11,556	-	-
<b>A45X-</b>	<b>Intergovernmental</b>	<b>249,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,556</b>	<b>-</b>	<b>-</b>
A48010-	Interest	36,580	91,364	75,493	63,972	63,972	-	83,000	83,000
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>36,580</b>	<b>91,364</b>	<b>75,493</b>	<b>63,972</b>	<b>63,972</b>	<b>-</b>	<b>83,000</b>	<b>83,000</b>
<b>Total Revenue</b>		<b>4,172,815</b>	<b>3,978,431</b>	<b>3,952,426</b>	<b>3,967,031</b>	<b>3,967,031</b>	<b>3,289,091</b>	<b>4,004,025</b>	<b>3,986,059</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M43X-Division of Transportation . F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A65030	Highway Materials	9,660	28,000	-	15,450	15,450	-	42,436	42,436
<b>AH6X</b>	<b>Commodities</b>	<b>9,660</b>	<b>28,000</b>	<b>-</b>	<b>15,450</b>	<b>15,450</b>	<b>-</b>	<b>42,436</b>	<b>42,436</b>
A71150	Consultants	35,758	45,884	13,322	103,600	103,600	28,437	106,700	106,700
A79940	Miscell Contractual Services	30,613	12,178	90,232	261,050	261,050	84,158	10,609	10,609
<b>AH7X</b>	<b>Contractuals</b>	<b>66,371</b>	<b>58,062</b>	<b>103,553</b>	<b>364,650</b>	<b>364,650</b>	<b>112,595</b>	<b>117,309</b>	<b>117,309</b>
A85020	Roads & Road Constr & Maintenance	4,839,550	975,280	2,578,085	3,586,931	12,094,482	3,530,313	3,844,280	3,844,280
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>4,839,550</b>	<b>975,280</b>	<b>2,578,085</b>	<b>3,586,931</b>	<b>12,094,482</b>	<b>3,530,313</b>	<b>3,844,280</b>	<b>3,844,280</b>
<b>Total Expenses</b>		<b>4,915,581</b>	<b>1,061,342</b>	<b>2,681,638</b>	<b>3,967,031</b>	<b>12,474,582</b>	<b>3,642,908</b>	<b>4,004,025</b>	<b>4,004,025</b>

# PUBLIC WORKS AND TRANSPORTATION COMMITTEE

## Division of Transportation

### DEPARTMENT PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	11,914,382	10,000,000	10,000,000	8,000,000	(2,000,000)	-20%
A45X-Intergovernmental	351,765	309,657	309,657	351,690	42,033	14%
A46X-Charges for Services	1,889,695	2,160,682	2,160,682	2,097,195	(63,487)	-3%
A49X-Transfers	1,284,730	1,292,018	1,292,018	1,459,177	167,159	13%
AHM-Miscellaneous	243,031	251,000	251,000	236,000	(15,000)	-6%
<b>Total Revenue</b>	<b>15,683,602</b>	<b>14,013,357</b>	<b>14,013,357</b>	<b>12,144,062</b>	<b>(1,869,295)</b>	<b>-13%</b>
AH5X-Personnel	10,738,110	9,917,640	9,917,640	11,146,662	1,229,022	12%
AH6X-Commodities	1,946,128	2,365,451	2,365,451	2,203,836	(161,615)	-7%
AH74X-Benefits	3,487,419	3,629,684	3,629,684	3,881,675	251,991	7%
AH7X-Contractuals	1,016,720	1,042,120	1,042,120	1,055,352	13,232	1%
AH8X-Capital Expenditures	465,506	198,560	215,509	253,610	55,050	28%
<b>Total Expenses</b>	<b>17,653,883</b>	<b>17,153,455</b>	<b>17,170,404</b>	<b>18,541,135</b>	<b>1,387,680</b>	<b>8%</b>

### GOALS

- Update Lake County's Long-Range Transportation Plan from a 2040 to a 2050 planning horizon.
- Develop and adopt a Lake County Vision Zero Policy and begin to implement the Safety Action Plan recommendations.
- 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	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	113	114	114
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	4
Dir Admin & Finance	1
Director DOT-County Engineer	1

Engineer	3
Engineer Maint	1
Executive Asst	1
Executive Asst-Dept Head	1
Foreman	5
Foreman Tier 2	1
GIS Analyst	2
GIS Info Analysis Supv	1
Land Surveyor-Supervisor	1
Lead Mechanic	4
Maintenance Manager-Fleet and Facilities	1
Maintenance Manager-Highway	3
Manager of Complex Projects	1
Manager of Construction Services	1
Manager of Permitting	1
Mechanic	7
Mechanic Tier 2	5
Operator	6
Operator Tier 2	4
Operator Tier II	4
Prin Engineer	6
Prin Engineering Tech	2
Road Maint Worker II Tier 1	3
Road Maint Worker Tier 1	1
Road Maint Worker Tier 2	21
Safety Coordinator-Division of Transportation	1
Senior Engineer	1
Sr Engineer	3
Supervisor Engineer	3
Systems Admin-Division of Transportation	1
Systems Analyst-Division of Transportation	1
TMC Operator	2
Township Coordinator	1
Transportation Planning Mgr	1
<b>TOTAL</b>	<b>114</b>

## PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
<b>Highway Safety (FHWA Measures)</b>					
Fatalities (5yr rolling average)	16.2	15.2	16.2	15.5	15.0
Fatality Rate per 100 Million Vehicle Miles Traveled (VMT)	0.64	0.60	0.63	0.58	0.56
Serious Injury (5yr rolling average)	130.6	125.8	123.0	130.0	126.0
Serious Injury Rate per 100 Million VMT	5.21	4.07	4.39	4.50	4.25
Non-Motorized Fatalities and Serious Injuries	39	48	48	44	40

<b>Level of Service</b>					
Highway System Pavement Condition Rating	83	83	77	79	80
Average Sufficiency Rating of County Highway Bridges	87.9	88.7	88.6	87.4	90.0
Average Lane Miles Maintained Per Snow and Ice Control Route	33.0	33.2	33.2	33.2	33.3
Permit Reviews Completed Within 15 Days	90%	86%	90%	92%	95%
<b>Project Delivery</b>					
Five Year Transportation Improvement Program Value (5 yr rolling avg)	\$643M	\$689M	\$742M	\$781M	\$804M
Percent Change in Construction Contract amount due to Change Orders	1.7%	-2.4%	4.6%	0.0%	0.0%
<b>Operations</b>					
Percentage of all Traffic Signals Connected to the Lake County PASSAGE Network	88%	89%	89%	90%	91%
<b>Environmental</b>					
Percentage of Recycled Material Used in New Asphalt Pavements	26%	28%	28%	28%	29%
Percentage of Highway Segments Adopted in Adopt-A-Highway Program	93%	86%	83%	85%	87%
<b>Non-Motorized Travel</b>					
Miles of Bikepath, Bike Lanes and Bike-Friendly Shoulders	207	227	241	265	282
% of County Centerline Miles with Sidewalk/Bike Path	35.0%	36.0%	36.5%	38.0%	42.0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		17,893,862	15,415,145	11,910,213	10,000,000	10,000,000	8,450,714	8,000,000	8,000,000
A41110-Prior Year Property Taxes		-	18,075	4,170	-	-	2,862	-	-
A41120-TIF Districts Property Taxes		27,587	-	-	-	-	-	-	-
<b>A41X-Taxes</b>		<b>17,921,449</b>	<b>15,433,220</b>	<b>11,914,382</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>8,453,576</b>	<b>8,000,000</b>	<b>8,000,000</b>
A45150-Highway Dept Rent Right Of Way		13,302	19,645	20,101	19,645	19,645	19,693	16,570	16,570
A45340-Other Federal Funds		184,742	176,116	194,445	180,012	180,012	102,193	205,120	205,120
A45390-Revenue From Townships		50,226	189,947	66,521	80,000	80,000	55,370	80,000	80,000
A45400-Revenue From Other Government Bodies		154,005	5,094	70,705	30,000	30,000	67,855	50,000	50,000
A45410-DOT Signs and Markings Revenue		-	-19	-8	-	-	27	-	-
<b>A45X-Intergovernmental</b>		<b>402,275</b>	<b>390,784</b>	<b>351,765</b>	<b>309,657</b>	<b>309,657</b>	<b>245,137</b>	<b>351,690</b>	<b>351,690</b>
A46600-Conditional Use Permits		26,795	-	-	-	-	-	-	-
A46630-Highway-Motor Equipment Service		633,914	700,863	794,291	706,308	706,308	608,400	790,596	790,596
A46650-Highway Permit Fees		33,700	37,450	25,750	30,000	30,000	35,350	30,000	30,000
A46660-Highway Truck Fees		229,125	210,385	168,100	225,000	225,000	129,500	225,000	225,000
A46670-Utility Fees		249,375	286,613	273,675	250,000	250,000	303,800	250,000	250,000
A46830-Service Station		989,740	936,389	627,879	949,374	949,374	524,317	801,599	801,599
<b>A46X-Charges for Services</b>		<b>2,162,650</b>	<b>2,171,699</b>	<b>1,889,695</b>	<b>2,160,682</b>	<b>2,160,682</b>	<b>1,601,367</b>	<b>2,097,195</b>	<b>2,097,195</b>
A49920-Transfers From Other Funds		3,421,632	2,884,047	1,284,730	1,292,018	1,292,018	1,212,141	1,459,177	1,459,177
<b>A49X-Transfers</b>		<b>3,421,632</b>	<b>2,884,047</b>	<b>1,284,730</b>	<b>1,292,018</b>	<b>1,292,018</b>	<b>1,212,141</b>	<b>1,459,177</b>	<b>1,459,177</b>
A48010-Interest		61,918	97,528	125,013	100,000	100,000	-	85,000	85,000
A48110-Subdivision Review Reimbursement		860	2,378	2,820	1,000	1,000	2,232	1,000	1,000
A48320-Proceeds From Sale Of Assets		88,536	40,982	48,125	100,000	100,000	104,268	100,000	100,000
A49910-All Other Miscellaneous Revenue		33,207	53,236	67,072	50,000	50,000	460,450	50,000	50,000
<b>AHM-Miscellaneous</b>		<b>184,521</b>	<b>194,124</b>	<b>243,031</b>	<b>251,000</b>	<b>251,000</b>	<b>566,951</b>	<b>236,000</b>	<b>236,000</b>
<b>Total Revenue</b>		<b>24,092,527</b>	<b>21,073,873</b>	<b>15,683,602</b>	<b>14,013,357</b>	<b>14,013,357</b>	<b>12,079,172</b>	<b>12,144,062</b>	<b>12,144,062</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		10,502,157	10,148,181	10,250,754	9,014,880	9,014,880	8,222,088	10,280,574	10,280,574
A51130-Payroll Accrual Year End		58,866	-31,936	-372,696	-	-	-	-	-
A51140-Overtime Salaries And Wages		624,757	727,394	606,894	694,900	694,900	607,172	663,487	663,487
A51160-Holiday Pay		408	-	458	-	-	56	-	-
A51180-Special Pay		9,288	11,615	9,633	-	-	7,582	-	-
A51200-Temporary PT Salaries/Wages		173,244	194,864	149,627	198,440	198,440	150,671	189,161	189,161
A51210-Performance Appraisals		13,639	12,090	1,569	-	-	3,122	-	-
A51220-Vacation payout		57,931	91,487	61,551	-	-	63,303	-	-
A51230-Sick Payout		35,896	32,264	21,610	-	-	32,325	-	-
A51240-Opt Out Premium		4,419	5,596	6,750	7,500	7,500	8,365	12,000	12,000
A51310-Cell Phone Allowance		1,440	1,560	1,960	1,920	1,920	1,480	1,440	1,440
<b>AH5X-Personnel</b>		<b>11,482,046</b>	<b>11,193,115</b>	<b>10,738,110</b>	<b>9,917,640</b>	<b>9,917,640</b>	<b>9,096,166</b>	<b>11,146,662</b>	<b>11,146,662</b>
A61010-Office Supplies		4,675	2,229	3,484	2,800	2,800	1,208	2,600	2,600
A61020-Computer Supplies		1,573	480	1,674	500	500	369	500	500
A61030-Books Manuals And Periodicals		1,253	1,581	1,320	1,500	1,500	521	1,200	1,200
A61040-Operational Supplies		4,876	2,277	3,560	4,500	4,500	1,176	3,500	3,500
A61060-Clothing And Uniforms		30,480	30,350	31,245	38,395	38,395	39,011	37,698	37,698
A63010-Building, Grounds Maintenance Supplies		31,009	47,710	57,048	65,000	65,000	32,407	65,000	65,000
A65050-Engineering Supplies		12,430	5,815	8,529	8,000	8,000	8,762	15,990	15,990
A65070-Automotive Parts		746,791	836,705	776,199	795,000	795,000	659,500	818,850	818,850
A65080-Shop Supplies		56,076	65,252	57,069	67,500	67,500	45,048	65,000	65,000
A65090-Gasoline		1,134,640	958,979	620,912	963,112	963,112	661,383	811,756	811,756
A65100-Diesel Fuel		398,478	358,264	320,124	349,696	349,696	257,601	312,294	312,294
A65110-Lubricants		72,560	57,996	64,963	69,448	69,448	37,844	69,448	69,448
<b>AH6X-Commodities</b>		<b>2,494,840</b>	<b>2,367,639</b>	<b>1,946,128</b>	<b>2,365,451</b>	<b>2,365,451</b>	<b>1,744,829</b>	<b>2,203,836</b>	<b>2,203,836</b>
A74060-Health Premiums		171	1	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		2,360,067	2,214,820	2,119,724	2,336,055	2,336,055	1,742,396	2,327,519	2,422,498
A74100-Retirement Benefits/FICA		856,963	837,342	804,563	758,699	758,699	683,983	852,721	852,721
A74110-Retirement Benefits/IMRF		870,550	576,295	563,132	534,930	534,930	525,464	606,456	606,456
<b>AH74X-Benefits</b>		<b>4,087,752</b>	<b>3,628,458</b>	<b>3,487,419</b>	<b>3,629,684</b>	<b>3,629,684</b>	<b>2,951,843</b>	<b>3,786,696</b>	<b>3,881,675</b>
A71220-Computer Services		132,698	114,494	144,549	161,268	161,268	154,770	178,183	178,183
A71230-Software & Online Services		-	-	108,120	139,753	139,753	129,744	157,388	157,388
A71330-Medical Fees		2,449	1,079	217	2,500	2,500	-	1,000	1,000
A71470-Employee Relations		3,697	1,477	3,197	1,905	1,905	2,546	1,950	1,950
A71500-Trips And Training		75,383	52,574	54,186	75,781	75,781	51,428	66,097	66,097
A71810-Dues And Subscriptions		18,973	17,762	13,691	18,068	18,068	14,208	19,473	19,473
A71840-Publications & Legal Notices		7,169	7,575	6,791	7,500	7,500	5,441	7,000	7,000
A71910-Gas For Heating		68,704	75,743	65,348	65,000	65,000	68,543	45,744	45,744
A71920-Electricity		101,178	106,089	123,992	100,000	100,000	97,805	105,000	105,000
A71930-Water And Sewer Charges		22,206	19,189	16,756	18,000	18,000	14,744	18,000	18,000
A71940-Telephone		294	-	-	-	-	-	-	-
A71950-Cellular Phones		32,407	26,657	29,370	28,484	28,484	21,806	28,887	28,887
A71960-Data/Telecommunications		36,894	39,944	46,458	51,486	51,486	42,506	55,130	55,130
A72210-Motor Vehicle Maintenance & Repairs		74,270	162,495	137,491	125,000	125,000	88,895	131,250	131,250

**Lake County Expense Budget Comparison Report - Five Year History**  
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M43X-Division of Transportation . F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72250-Bldg & Grounds Maintenance & Repairs		137,825	199,859	193,499	180,000	180,000	122,726	180,000	180,000
A72410-All Other Maintenance And Repairs		5,934	552	-	-	-	-	-	-
A72530-Equipment Rental		38,338	6,344	10,342	7,800	7,800	6,365	7,500	7,500
A79940-Miscell Contractual Services		25,313	15,000	14,856	-	-	-	-	-
A79950-All Other Miscellaneous		45,338	35,672	41,789	41,500	41,500	32,704	40,000	40,000
A72820-Postage		2,061	1,333	1,104	1,000	1,000	820	1,000	1,000
A72830-Printing Services_72830		8,845	2,549	1,356	6,250	6,250	2,148	500	500
A72840-Temporary Employment Services		9,625	-	3,608	10,825	10,825	11,373	11,250	11,250
A73195-Indirect Cost Allocations		2,035,503	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>2,885,103</b>	<b>886,387</b>	<b>1,016,720</b>	<b>1,042,120</b>	<b>1,042,120</b>	<b>868,573</b>	<b>1,055,352</b>	<b>1,055,352</b>
A81020-Right Of Way And Easements		-	535	-	-	-	-	-	-
A82010-Buildings And Structures		37,142	-	209,080	70,310	80,036	13,590	85,000	85,000
A83010-Motor Vehicles		32,758	-	-	-	-	-	-	-
A84010-Construction & Maintenance Equipment		460,816	736,659	95,782	-	-	-	-	-
A84030-Computer Equipment		88,047	40,883	154,470	126,050	126,050	110,588	168,610	168,610
A84060-Furniture And Office Equipment		3,419	-	6,174	2,200	9,423	8,607	-	-
<b>AH8X-Capital Expenditures</b>		<b>622,182</b>	<b>778,077</b>	<b>465,506</b>	<b>198,560</b>	<b>215,509</b>	<b>132,785</b>	<b>253,610</b>	<b>253,610</b>
<b>Total Expenses</b>		<b>21,571,922</b>	<b>18,853,676</b>	<b>17,653,883</b>	<b>17,153,455</b>	<b>17,170,404</b>	<b>14,794,195</b>	<b>18,446,156</b>	<b>18,541,135</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	15,401,041	16,000,000	16,000,000	15,500,000	(500,000)	-3%
AHM-Miscellaneous	26,350	8,700	8,700	20,000	11,300	130%
<b>Total Revenue</b>	<b>15,427,392</b>	<b>16,008,700</b>	<b>16,008,700</b>	<b>15,520,000</b>	<b>(488,700)</b>	<b>-3%</b>
AH7X-Contractuals	12,461,020	14,141,758	14,141,758	14,578,485	436,727	3%
<b>Total Expenses</b>	<b>12,461,020</b>	<b>14,141,758</b>	<b>14,141,758</b>	<b>14,578,485</b>	<b>436,727</b>	<b>3%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M14X-Dept of Human Resources F202-FICA

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	10,936,721	11,938,797	15,397,908	16,000,000	16,000,000	13,527,818	15,500,000	15,500,000
A41110-	Prior Year Property Taxes	-	12,544	3,134	-	-	2,157	-	-
A41120-	TIF Districts Property Taxes	15,326	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>10,952,048</b>	<b>11,951,341</b>	<b>15,401,041</b>	<b>16,000,000</b>	<b>16,000,000</b>	<b>13,529,975</b>	<b>15,500,000</b>	<b>15,500,000</b>
A48010-	Interest	7,683	8,742	26,022	8,700	8,700	-	20,000	20,000
A49910-	All Other Miscellaneous Revenue	3,933	995	328	-	-	995	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>11,616</b>	<b>9,737</b>	<b>26,350</b>	<b>8,700</b>	<b>8,700</b>	<b>995</b>	<b>20,000</b>	<b>20,000</b>
<b>Total</b>	<b>Revenue</b>	<b>10,963,664</b>	<b>11,961,077</b>	<b>15,427,392</b>	<b>16,008,700</b>	<b>16,008,700</b>	<b>13,530,970</b>	<b>15,520,000</b>	<b>15,520,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M14X-Dept of Human Resources F202-FICA

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-	Transfers Other Funds	11,972,804	12,791,385	12,461,020	14,141,758	14,141,758	10,579,037	14,526,179	14,578,485
<b>AH7X-</b>	<b>Contractuals</b>	<b>11,972,804</b>	<b>12,791,385</b>	<b>12,461,020</b>	<b>14,141,758</b>	<b>14,141,758</b>	<b>10,579,037</b>	<b>14,526,179</b>	<b>14,578,485</b>
<b>Total Expenses</b>		<b>11,972,804</b>	<b>12,791,385</b>	<b>12,461,020</b>	<b>14,141,758</b>	<b>14,141,758</b>	<b>10,579,037</b>	<b>14,526,179</b>	<b>14,578,485</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	20,865,864	22,000,000	22,000,000	25,000,000	3,000,000	14%
A42X-Licenses & Permits	2,485,258	2,550,886	2,550,886	2,638,415	87,529	3%
A43X-Fines and Forfeitures	27,803	29,109	29,109	27,803	-1,306	-4%
A45X-Intergovernmental	54,441,150	54,391,375	57,305,775	53,371,821	-1,019,554	-2%
A46X-Charges for Services	3,976,703	3,888,774	3,888,774	4,729,838	841,064	22%
A49X-Transfers	6,931,296	7,325,846	7,325,846	7,488,305	162,459	2%
AHM-Miscellaneous	383,087	376,785	411,579	378,502	1,717	0%
<b>Total Revenue</b>	<b>89,111,161</b>	<b>90,562,775</b>	<b>93,511,969</b>	<b>93,634,684</b>	<b>3,071,909</b>	<b>3%</b>
AH5X-Personnel	53,425,644	55,742,242	56,706,942	57,241,513	1,499,271	3%
AH6X-Commodities	2,868,939	2,643,316	2,739,071	2,496,110	-147,206	-6%
AH74X-Benefits	17,575,912	18,875,846	19,222,161	18,123,176	-752,670	-4%
AH7X-Contractuals	11,623,161	12,237,563	13,120,316	12,211,653	-25,910	0%
AH8X-Capital Expenditures	1,664,458	1,171,933	1,253,509	948,537	-223,396	-19%
<b>Total Expenses</b>	<b>87,158,113</b>	<b>90,670,900</b>	<b>93,041,999</b>	<b>91,020,989</b>	<b>350,089</b>	<b>0%</b>

## GOALS

- Value-based care: Redesigning our Health Center system to enhance focus on quality of care, provider performance and client experience.
- Opioid prevention: Agency wide strategy and coordination to prevent opioid misuse and overdose across Lake County.
- People strategy: Focusing on provider recruitment and retention.
- Quality: Improving processes, impacting lives, and telling the stories to illustrate for the public and stakeholders the benefits of public health.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	836	844	846
Part Time	79	83	82

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	15
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	7
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	18
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	1
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	4
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	5
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	2
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	5
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	2
Senior Medical Billing & Coding Specialist	1
Senior Program Assistant	6
Senior Public Health Assistant	9
Senior Technical Procurement Specialist	1
Senior Therapist	21
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
Support Service Specialist	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>846</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		16,112,291	15,917,553	20,861,497	22,000,000	22,000,000	18,601,154	25,000,000	25,000,000
A41110-Prior Year Property Taxes		-	19,461	4,368	-	-	3,133	-	-
A41120-TIF Districts Property Taxes		21,763	-	-	-	-	-	-	-
<b>A41X-Taxes</b>		<b>16,134,055</b>	<b>15,937,014</b>	<b>20,865,864</b>	<b>22,000,000</b>	<b>22,000,000</b>	<b>18,604,287</b>	<b>25,000,000</b>	<b>25,000,000</b>
A42100-ISD Pumpers Contractors License		17,550	17,803	17,598	19,329	19,329	17,727	18,724	18,724
A42101-Swimming Facilities License		106,159	113,232	122,952	120,009	120,009	121,115	125,297	125,297
A42105-Well and Septic Permits		291,393	289,421	308,889	314,225	314,225	279,476	328,654	328,654
A42115-Food Permits		1,798,868	1,968,958	2,035,819	2,097,323	2,097,323	2,100,875	2,165,740	2,165,740
<b>A42X-Licenses &amp; Permits</b>		<b>2,213,970</b>	<b>2,389,414</b>	<b>2,485,258</b>	<b>2,550,886</b>	<b>2,550,886</b>	<b>2,519,192</b>	<b>2,638,415</b>	<b>2,638,415</b>
A43090-Rabies Fines And Penalties		29,453	32,536	27,803	29,109	29,109	19,169	27,803	27,803
<b>A43X-Fines and Forfeitures</b>		<b>29,453</b>	<b>32,536</b>	<b>27,803</b>	<b>29,109</b>	<b>29,109</b>	<b>19,169</b>	<b>27,803</b>	<b>27,803</b>
A45155-Ecological Services		133,391	126,552	133,752	134,145	134,145	46,134	141,651	141,651
A45165-Revenue from DHS fee for services		203,783	382,500	462,246	553,475	553,475	486,018	532,766	532,766
A45170-Community Health Center		7,710,424	8,477,784	7,809,754	4,974,007	5,135,676	3,957,610	4,974,007	4,974,007
A45230-Medicare - FQHC Reimbursement		519,656	553,368	409,852	541,285	541,285	367,033	480,260	480,260
A45231-Managed Care Medicare		833,179	890,024	896,819	1,088,848	1,088,848	537,723	868,583	868,583
A45250-Illinois Public Aid		5,626,199	5,400,061	6,093,893	3,227,407	3,227,407	3,400,354	3,174,009	3,174,009
A45253-Medicaid MCO PMPM		439,605	1,064,744	188,532	40,000	40,000	40,244	-	-
A45254-DMH Medicaid		743,645	987,848	1,165,242	1,321,457	1,321,457	551,055	1,442,733	1,442,733
A45255-Illinois Department of Public Health		7,152,392	4,891,795	4,264,321	4,506,133	5,722,170	3,587,677	3,947,302	3,947,302
A45260-Medicare B		89,410	74,735	80,690	72,896	72,896	93,149	102,702	102,702
A45285-Managed Care - Medical		12,607,863	13,592,013	14,922,023	19,013,616	19,197,783	10,031,389	18,214,990	18,214,990
A45286-Managed Care - Dental		1,024,887	1,116,273	1,324,484	1,764,622	1,764,622	930,112	1,847,024	1,847,024
A45287-Value Based Incentive Reimbursement		-	-	-	-	-	-	150,000	150,000
A45300-Grants - Department of Children & Family Services		208,754	189,179	266,437	298,617	298,617	188,042	305,700	305,700
A45310-Grants Department of Human Services		9,693,232	10,094,734	11,342,449	11,744,290	12,052,021	8,727,103	12,597,769	12,597,769
A45320-FQHC Illinois Department of Public Aid Reimbursement		1,047,628	1,682,329	1,197,775	2,545,196	2,545,196	776,270	1,661,348	1,661,348
A45330-Grants - Other		162,281	433,573	40,800	-	287,550	134,843	242,082	242,082
A45331-Grants - Municipal		246,455	241,600	245,631	241,164	241,164	131,090	241,164	241,164
A45333-Grants - State		1,219,044	573,963	659,903	165,715	322,933	256,973	165,780	165,780
A45334-Grants - Federal		796,617	983,586	880,556	599,061	599,061	410,437	587,047	587,047
A45335-Grants - Nonprofit		2,104,803	1,124,225	954,636	744,933	854,295	905,972	938,031	938,031
A45337-Revenue from DASA contract		492,205	386,580	699,228	534,460	534,460	313,580	700,000	700,000
A45340-Other Federal Funds		355,883	436,420	335,558	203,452	694,118	260,783	-	-
A45350-Other State Funds		51,852	54,226	56,071	56,596	56,596	89,003	56,873	56,873
A45370-Revenue From Counties		3,084	-	10,500	20,000	20,000	-	-	-
A45970-Transfers from Agency Funds		200,000	-	-	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>53,666,271</b>	<b>53,758,112</b>	<b>54,441,150</b>	<b>54,391,375</b>	<b>57,305,775</b>	<b>36,222,594</b>	<b>53,371,821</b>	<b>53,371,821</b>
A46010-Fees		123,559	129,357	112,113	156,026	156,026	81,683	145,982	145,982
A46420-Copy Charges		-	28	110	-	-	-	-	-
A46980-Dental Fees		195,607	203,926	248,402	274,255	274,255	231,913	365,919	365,919
A46985-Water Analysis Fee		70,146	72,753	79,596	74,428	74,428	89,122	80,000	80,000
A47050-Insurance Reimbursement		668,689	679,638	955,410	1,067,587	1,067,587	894,372	1,447,927	1,447,927
A47080-Well & Septic Fees		96,296	97,595	89,114	105,640	105,640	71,854	94,673	94,673
A47100-Rabies Control Fees Environment		1,669,602	1,537,857	1,555,089	1,537,857	1,537,857	2,138,587	1,555,089	1,555,089
A47170-Medical Reimbursements		285,954	288,820	303,910	279,772	279,772	249,550	275,299	275,299
A47180-Medical Fees		698,689	556,433	632,959	393,209	393,209	437,690	764,949	764,949
<b>A46X-Charges for Services</b>		<b>3,808,543</b>	<b>3,566,407</b>	<b>3,976,703</b>	<b>3,888,774</b>	<b>3,888,774</b>	<b>4,194,771</b>	<b>4,729,838</b>	<b>4,729,838</b>
A49920-Transfers From Other Funds		7,156,184	6,280,724	6,931,291	7,325,846	7,325,846	5,412,274	7,585,869	7,488,305
A49999-Over Short		1,035	851	5	-	-	-	-	-
<b>A49X-Transfers</b>		<b>7,155,149</b>	<b>6,281,574</b>	<b>6,931,296</b>	<b>7,325,846</b>	<b>7,325,846</b>	<b>5,412,274</b>	<b>7,585,869</b>	<b>7,488,305</b>
A48010-Interest		172,024	310,140	235,979	305,000	305,000	3,866	305,000	305,000
A48150-Donations		9,155	17,860	32,063	-	34,794	41,621	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A48320-	Proceeds From Sale Of Assets	25,251	41,617	98,550	47,163	47,163	52,677	47,163	47,163
A48330-	Vending Machines Commissions	-	-	3,234	-	-	3,036	2,500	2,500
A49910-	All Other Miscellaneous Revenue	44,501	30,554	13,262	24,622	24,622	22,083	23,839	23,839
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>250,931</b>	<b>400,171</b>	<b>383,087</b>	<b>376,785</b>	<b>411,579</b>	<b>123,282</b>	<b>378,502</b>	<b>378,502</b>
<b>Total Revenue</b>		<b>83,258,371</b>	<b>82,365,228</b>	<b>89,111,161</b>	<b>90,562,775</b>	<b>93,511,969</b>	<b>67,095,569</b>	<b>93,732,248</b>	<b>93,634,684</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		44,529,642	45,704,592	51,134,772	50,494,412	51,319,784	41,613,995	59,053,823	51,954,748
A51120-Permanent PT Salaries/Wages		2,414,460	2,306,868	2,714,526	3,787,340	3,926,668	2,304,238	3,649,604	3,649,604
A51130-Payroll Accrual Year End		204,749	320,671	-2,093,513	-	-	-	-	-
A51135-Payroll Contingency		-	-	-	-	-	-	-6,385,370	-
A51140-Overtime Salaries And Wages		389,929	367,875	404,210	273,950	273,950	256,894	402,012	337,012
A51160-Holiday Pay		17,867	16,461	8,240	-	-	10,005	-	-
A51180-Special Pay		228,308	278,034	534,832	559,161	559,161	447,007	590,637	575,637
A51200-Temporary PT Salaries/Wages		32,734	50,442	56,288	489,466	489,466	67,816	471,101	471,101
A51210-Performance Appraisals		2,451	10,153	37,339	-	-	14,668	-	-
A51220-Vacation payout		256,879	262,602	211,654	-	-	196,163	-	-
A51230-Sick Payout		125,380	141,895	122,034	-	-	151,770	-	-
A51240-Opt Out Premium		102,764	117,713	144,662	137,913	137,913	111,162	253,411	253,411
A51260-Incentive payments		-	21,750	150,599	-	-	82,834	-	-
<b>AH5X-Personnel</b>		<b>48,305,162</b>	<b>49,599,054</b>	<b>53,425,644</b>	<b>55,742,242</b>	<b>56,706,942</b>	<b>45,256,550</b>	<b>58,035,218</b>	<b>57,241,513</b>
A61010-Office Supplies		88,857	95,347	90,279	108,858	110,706	68,915	107,416	107,416
A61020-Computer Supplies		39,772	25,275	38,254	51,113	53,684	25,645	42,984	42,984
A61030-Books Manuals And Periodicals		15,706	42,242	34,917	48,116	49,595	11,551	50,724	50,724
A61040-Operational Supplies		238,940	255,589	928,996	252,894	276,578	203,631	385,151	385,151
A61060-Clothing And Uniforms		13,359	21,148	16,773	24,900	24,900	11,281	22,150	22,150
A61070-Craft & Recreational Supplies		15,978	21,210	33,996	37,016	37,016	34,924	37,966	37,966
A61080-Food and Provisions		215,951	290,695	375,845	379,273	379,273	348,859	456,083	456,083
A61090-Printing and Photographic Supplies		-	-	-	-	-	198	-	-
A61100-Communication Supplies		-	-	-	-	-	80	-	-
A62010-Medical Supplies		487,309	328,390	397,454	414,279	451,219	254,573	365,774	365,774
A62020-Dental Supplies		177,847	221,519	211,843	226,000	226,000	153,027	233,000	233,000
A62040-Drugs And Medicines		765,723	358,429	392,842	553,965	583,198	261,806	383,655	383,655
A63010-Building, Grounds Maintenance Supplies		116,063	99,547	48,995	117,932	117,932	53,823	75,000	75,000
A63030-Linen And Bedding		640	426	2,398	1,630	1,630	125	3,230	3,230
A63040-Housekeeping Supplies		63,531	76,680	67,576	79,953	79,953	58,062	54,500	54,500
A65020-Laboratory Supplies		75,910	68,211	79,311	88,427	88,427	69,968	88,123	88,123
A65060-Sign And Safety Supplies		20,852	2,371	589	4,000	4,000	2,562	5,500	5,500
A65090-Gasoline		96,678	97,859	90,177	119,845	119,845	52,362	88,804	88,804
A65130-Small Tools		2,903	2,381	3,745	3,500	3,500	3,896	3,857	3,857
A65140-Electrical Parts		6,830	8,961	793	9,266	9,266	539	817	817
A65150-Plumbing Supplies		10,907	10,937	10,236	12,000	12,000	7,888	12,000	12,000
A65160-Paints, Solvents and Related Supplies		5,295	10,547	11,270	15,000	15,000	4,221	31,608	31,608
A65180-Miscellaneous Commodities		72,633	42,215	32,649	95,349	95,349	18,829	47,768	47,768
<b>AH6X-Commodities</b>		<b>2,531,683</b>	<b>2,079,980</b>	<b>2,868,939</b>	<b>2,643,316</b>	<b>2,739,071</b>	<b>1,646,766</b>	<b>2,496,110</b>	<b>2,496,110</b>
A74060-Health Premiums		2,252	12	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		10,641,800	10,493,925	11,045,008	11,900,000	12,111,667	9,470,441	11,569,881	10,947,015
A74100-Retirement Benefits/FICA		3,441,386	3,565,090	3,851,036	3,987,095	4,062,772	3,292,541	4,182,068	4,127,470
A74110-Retirement Benefits/IMRF		3,548,949	2,455,752	2,679,867	2,988,751	3,047,721	2,521,084	3,091,656	3,048,691
<b>AH74X-Benefits</b>		<b>17,634,386</b>	<b>16,514,779</b>	<b>17,575,912</b>	<b>18,875,846</b>	<b>19,222,161</b>	<b>15,284,066</b>	<b>18,843,605</b>	<b>18,123,176</b>
A71120-Interpreters		328,017	267,383	224,193	230,250	234,250	113,772	211,385	211,385

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150-Consultants		1,362,040	1,594,946	1,785,783	1,253,714	1,295,364	732,336	1,460,227	1,435,227
A71180-Architectural Services		82,382	2,899	30,400	30,000	30,000	4,275	40,000	40,000
A71220-Computer Services		764,171	604,540	714,348	613,537	617,094	568,424	721,067	721,067
A71230-Software & Online Services		2,117,309	1,598,071	1,271,032	2,296,890	2,345,922	1,787,984	2,501,059	2,282,359
A71260-Application Hosting		347,101	351,572	346,903	351,654	351,654	260,297	351,654	351,654
A71310-Laboratory Fees		156,050	130,522	157,670	200,120	200,120	89,558	183,574	183,574
A71330-Medical Fees		288,882	341,129	311,715	260,205	315,912	161,393	173,750	173,750
A71350-Radiological Fees		461,040	371,194	367,857	716,037	716,037	343,321	492,341	492,341
A71360-Pharmacy Fees		165,798	168,615	23,961	85,000	85,000	8,625	50,000	50,000
A71430-Tuition Reimbursement		28,795	19,383	25,788	50,000	50,000	15,626	50,000	50,000
A71440-Stipend		129,726	16,005	28,452	25,060	26,260	17,398	24,811	24,811
A71450-Mileage Reimbursement		25,569	39,378	57,372	94,919	104,084	43,728	79,567	79,567
A71470-Employee Relations		8,962	17,424	13,140	13,890	13,890	11,298	14,025	14,025
A71490-Employment Ads-Help Wanted		40,837	42,836	47,150	39,600	39,600	19,474	39,600	39,600
A71500-Trips And Training		115,873	150,687	172,660	328,561	355,791	135,887	257,873	257,873
A71525-Continuing Medical Education		22,108	24,068	21,271	49,449	49,449	8,659	105,050	105,050
A71610-Pest Control		9,909	13,556	10,702	14,267	14,267	4,797	14,267	14,267
A71620-Laundry And Cleaning		678,411	866,830	775,743	1,015,786	1,015,786	478,448	1,015,529	1,015,529
A71630-Garbage Disposal		54,791	60,138	66,361	61,897	61,897	36,489	67,079	67,079
A71640-Bio Hazard Waste Disposal		21,561	18,467	18,955	19,095	19,095	15,257	21,024	21,024
A71650-Security Services		542,462	555,466	576,445	750,211	750,211	437,484	693,877	693,877
A71810-Dues And Subscriptions		72,594	79,760	83,271	110,676	111,093	102,956	103,382	103,382
A71840-Publications & Legal Notices		337	540	607	850	850	158	770	770
A71850-Advertising		346,015	342,826	298,632	180,610	255,192	379,802	382,850	382,850
A71910-Gas For Heating		164,275	157,795	132,559	157,547	159,309	123,828	158,123	158,123
A71920-Electricity		305,181	429,637	470,496	422,419	425,618	354,006	484,935	484,935
A71930-Water And Sewer Charges		22,523	23,823	81,848	24,698	24,698	-14,063	31,216	31,216
A71940-Telephone		330,642	55,280	21,066	63,393	63,393	40,307	61,084	61,084
A71950-Cellular Phones		192,234	167,878	179,423	208,658	216,778	154,571	220,711	220,711
A71960-Data/Telecommunications		9,254	9,774	12,490	12,247	14,006	8,649	14,599	14,599
A71970-Courier Services		29,820	32,478	32,074	42,099	45,699	27,311	40,517	40,517
A72210-Motor Vehicle Maintenance & Repairs		87,185	87,004	96,737	93,190	93,190	65,649	92,424	92,424
A72220-Elevator Maintenance & Repairs		36,803	23,560	48,187	38,643	38,643	19,231	49,633	49,633
A72230-Boat Maintenance And Repairs		1,613	1,029	622	1,700	1,700	445	1,000	1,000
A72250-Bldg & Grounds Maintenance & Repairs		480,502	408,433	580,250	496,020	496,020	340,637	520,529	520,529
A72260-Office Equip Maintenance And Repairs		2,161	-	8,346	500	500	-	9,489	9,489
A72280-Equipment Maintenance		63,868	63,411	76,450	144,616	144,616	69,882	137,352	137,352
A72510-Building Rentals		453,124	451,308	481,217	375,386	859,220	436,011	195,883	195,883
A72530-Equipment Rental		168,487	173,012	175,682	193,248	193,248	111,595	190,270	190,270
A72540-Vehicle Leases		89,478	48,706	30,447	21,938	21,938	16,313	56,946	56,946
A72560-All Other Rentals		79,718	59,923	44,252	44,015	44,015	41,926	58,861	58,861
A72610-Transportation/Participants		19,183	868	9,114	42,993	42,993	17,714	36,100	36,100
A79940-Miscell Contractual Services		186,728	209,353	169,623	232,772	257,558	75,002	193,582	193,582
A79950-All Other Miscellaneous		6	-	6	-	-	7	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F210-Health Department

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72790-Transfers to Other Governments		63,202	-	-	-	-	-	-	-
A72820-Postage		124,853	126,081	168,679	157,023	166,895	78,017	131,777	131,777
A72830-Printing Services_72830		110,760	135,179	103,998	131,237	152,518	204,374	119,243	119,243
A72840-Temporary Employment Services		3,449,141	1,379,688	477,659	85,395	143,395	102,870	118,152	118,152
A72850-Contract Physicians		438,710	253,832	633,029	269,112	269,112	729,186	422,000	322,000
A72870-Contract Providers - Other		96,251	363,452	140,483	167,022	167,022	52,688	136,166	136,166
A72940-All Other Fees		-	-	180	-	-	90	-	-
A73140-Call Takers		30,611	19,227	17,833	19,414	19,414	14,996	20,000	20,000
<b>AH7X-Contractuals</b>		<b>15,207,055</b>	<b>12,358,964</b>	<b>11,623,161</b>	<b>12,237,563</b>	<b>13,120,316</b>	<b>8,848,685</b>	<b>12,555,353</b>	<b>12,211,653</b>
A82020-Building Improvements		1,500,409	1,587,739	922,907	281,500	353,276	97,010	289,929	289,929
A83010-Motor Vehicles		-	-	274,481	243,000	243,000	167,627	227,042	227,042
A84030-Computer Equipment		134,909	576,967	103,607	272,933	282,733	213,328	273,272	273,272
A84040-Computer System Software		-	-	-	250,000	250,000	-	61,056	61,056
A84050-Laboratory Equipment		20,879	5,595	20,945	42,000	42,000	569	-	-
A84060-Furniture And Office Equipment		97,986	86,041	110,047	75,000	75,000	27,644	75,000	75,000
A85070-All Other Capital Outlay		169,884	246,542	232,471	7,500	7,500	5,252	22,238	22,238
<b>AH8X-Capital Expenditures</b>		<b>1,924,067</b>	<b>2,502,884</b>	<b>1,664,458</b>	<b>1,171,933</b>	<b>1,253,509</b>	<b>511,429</b>	<b>948,537</b>	<b>948,537</b>
<b>Total Expenses</b>		<b>85,602,353</b>	<b>83,055,660</b>	<b>87,158,113</b>	<b>90,670,900</b>	<b>93,041,999</b>	<b>71,547,497</b>	<b>92,878,823</b>	<b>91,020,989</b>

HEALTH AND COMMUNITY SERVICES COMMITTEE

Health Department Capital Projects

FUND PURPOSE

This fund accounts for federal Medicaid dollars distributed by the Illinois Department of Healthcare and Family Services (HFS) to the Health Department as reimbursements or match payments. These restricted funds support eligible initiatives such as facility and capital improvements, equipment purchases, and other expenditures that enhance Federally Qualified Health Center (FQHC) operations and public health services.

FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	0	0	2,040,636	0	0	0%
Total Revenue	0	0	2,040,636	0	0	0%
AH8X-Capital Expenditures	0	0	3,846,809	0	0	0%
Total Expenses	0	0	3,846,809	0	0	0%



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH40X-Health Department . F211-Health Department Capital Projects

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45250-	Illinois Public Aid	-	-	-	-	2,040,636	2,040,636	-	-
<b>A45X-</b>	<b>Intergovernmental</b>	-	-	-	-	<b>2,040,636</b>	<b>2,040,636</b>	-	-
<b>Total</b>	<b>Revenue</b>	-	-	-	-	<b>2,040,636</b>	<b>2,040,636</b>	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F211-Health Department Capital Projects

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
	A82020-Building Improvements	-	-	-	-	3,846,809	986,443	-	-
	<b>AH8X-Capital Expenditures</b>	-	-	-	-	<b>3,846,809</b>	<b>986,443</b>	-	-
	<b>Total Expenses</b>	-	-	-	-	<b>3,846,809</b>	<b>986,443</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	4,965,183	2,500,000	2,500,000	500,000	(2,000,000)	-80%
A45X-Intergovernmental	4,790,337	5,237,228	5,237,228	4,917,860	(319,368)	-6%
A49X-Transfers	615,270	760,077	760,077	772,989	12,912	2%
AHM-Miscellaneous	147,861	145,000	145,000	150,000	5,000	3%
<b>Total Revenue</b>	<b>10,518,650</b>	<b>8,642,305</b>	<b>8,642,305</b>	<b>6,340,849</b>	<b>(2,301,456)</b>	<b>-27%</b>
AH5X-Personnel	4,926,763	5,356,333	5,356,333	5,523,712	167,379	3%
AH6X-Commodities	178,533	223,050	223,050	218,500	(4,550)	-2%
AH74X-Benefits	1,525,341	1,733,062	1,733,062	1,756,221	23,159	1%
AH7X-Contractuals	547,221	632,098	632,098	633,249	1,151	0%
AH8X-Capital Expenditures	18,045	140,000	140,000	31,000	(109,000)	-78%
<b>Total Expenses</b>	<b>7,195,902</b>	<b>8,084,543</b>	<b>8,084,543</b>	<b>8,162,682</b>	<b>78,139</b>	<b>1%</b>

## GOALS

- Continue to work with Facilities and construction contractors for the renovation of the Depke Juvenile Justice Complex for areas including the FACE-IT residential program, relocating intake/admissions, and relocating/renovating client reception and meeting rooms.
- Continue the Juvenile Redeploy Program, Illinois Department of Human Services Grant, to include continuing to 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). 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, Chicago.
- Continue being involved with the Illinois Judicial College for the Committee on Probation Education to further the training and development of Juvenile Division employees.
- Successfully prepare for and pass the upcoming Administrative Office of the Illinois Courts (AOIC) audit on Juvenile Detention Standards, ensuring full compliance with all applicable policies, procedures, and best practices.
- Work with Facilities and Construction Services to follow through with current design plans for an outdoor recreation area to comply with IDJJ standards.
- Continue to enhance the trauma-informed design by adding more murals and artwork in Juvenile Detention.

- Work with Facilities and Construction Services to follow through with current design plans for an outdoor recreation area for the Hulse Detention Center in order to comply with IDJJ standards.
- Develop a release packet for all minors being released from detention to connect minors and families to resources in the community.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	78	78	78
Part Time	3	3	3

FULL-TIME POSITIONS	COUNT
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	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTIONS	FY26 ESTIMATE
Admissions to Supervision / Probation – Juveniles	214*	185	200	220
Admissions to Supervision / Probation – 17+ Year-Olds	82	76	79	90
Admissions to Secure Detention – Juveniles	240	189	210	210
Admissions to Secure Detention – 17+ Year-Olds	85	75	90	90
Detention Clients – Individual Assessments	60	37	50	50
Detention Clients – Individual Counseling	78	74	70	75

Detention Clients – Mental Health Crisis Evaluations	0	0	0	5
Detention Clients – PREA Follow-Up (Began 10/01/2016)	16	29	25	25

\*Includes Voluntary Supervision

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	3,981,726	7,566,472	4,963,734	2,500,000	2,500,000	2,110,241	500,000	500,000
A41110-	Prior Year Property Taxes	-	2,655	1,449	-	-	571	-	-
A41120-	TIF Districts Property Taxes	4,445	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>3,986,171</b>	<b>7,569,127</b>	<b>4,965,183</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,110,812</b>	<b>500,000</b>	<b>500,000</b>
A45280-	Salary Reimbursement	4,811,628	4,048,393	3,721,453	3,826,886	3,826,886	2,799,004	3,941,693	3,941,693
A45334-	Grants - Federal	84,295	87,167	45,132	60,000	60,000	41,806	60,000	60,000
A45400-	Revenue From Other Government Bodies	985,818	966,880	1,023,752	1,350,342	1,350,342	228,641	916,167	916,167
<b>A45X-</b>	<b>Intergovernmental</b>	<b>5,881,742</b>	<b>5,102,440</b>	<b>4,790,337</b>	<b>5,237,228</b>	<b>5,237,228</b>	<b>3,069,451</b>	<b>4,917,860</b>	<b>4,917,860</b>
A46640-	Face It Fees	1,858	2,493	-	-	-	-	-	-
A46850-	All Other Charges For Services	3,440	3,164	-	-	-	200	-	-
<b>A46X-</b>	<b>Charges for Services</b>	<b>5,298</b>	<b>5,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>-</b>
A49920-	Transfers From Other Funds	668,282	594,840	615,270	760,077	760,077	509,304	772,989	772,989
<b>A49X-</b>	<b>Transfers</b>	<b>668,282</b>	<b>594,840</b>	<b>615,270</b>	<b>760,077</b>	<b>760,077</b>	<b>509,304</b>	<b>772,989</b>	<b>772,989</b>
A48010-	Interest	32,828	143,851	116,311	140,000	140,000	-	140,000	140,000
A49910-	All Other Miscellaneous Revenue	61,210	31	31,549	5,000	5,000	30,391	10,000	10,000
<b>AHM-</b>	<b>Miscellaneous</b>	<b>94,038</b>	<b>143,881</b>	<b>147,861</b>	<b>145,000</b>	<b>145,000</b>	<b>30,391</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Revenue</b>		<b>10,635,530</b>	<b>13,415,946</b>	<b>10,518,650</b>	<b>8,642,305</b>	<b>8,642,305</b>	<b>5,720,158</b>	<b>6,340,849</b>	<b>6,340,849</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		4,091,769	4,238,128	4,724,450	5,114,806	5,114,806	3,510,956	5,240,201	5,240,201
A51120-Permanent PT Salaries/Wages		76,271	60,473	74,282	79,847	79,847	70,574	83,531	83,531
A51130-Payroll Accrual Year End		15,583	626	-162,570	-	-	-	-	-
A51140-Overtime Salaries And Wages		70,043	118,734	171,190	80,200	80,200	141,508	125,000	125,000
A51160-Holiday Pay		10,841	14,627	10,651	-	-	15,279	-	-
A51180-Special Pay		74,492	74,137	73,721	75,000	75,000	53,672	70,000	70,000
A51220-Vacation payout		35,712	30,425	20,943	-	-	10,274	-	-
A51230-Sick Payout		-	9,340	6,578	-	-	8,760	-	-
A51240-Opt Out Premium		5,538	6,000	7,038	6,000	6,000	3,461	4,500	4,500
A51310-Cell Phone Allowance		530	480	480	480	480	400	480	480
<b>AH5X-Personnel</b>		<b>4,380,780</b>	<b>4,552,970</b>	<b>4,926,763</b>	<b>5,356,333</b>	<b>5,356,333</b>	<b>3,814,885</b>	<b>5,523,712</b>	<b>5,523,712</b>
A61010-Office Supplies		1,164	3,483	1,859	2,250	2,250	1,187	3,500	3,500
A61040-Operational Supplies		24,686	28,310	23,133	59,050	59,050	14,023	36,500	36,500
A61060-Clothing And Uniforms		5,963	-	6,453	7,500	7,500	-	7,500	7,500
A61080-Food and Provisions		127,413	155,832	121,713	138,450	138,450	119,521	142,000	142,000
A63030-Linen And Bedding		544	625	-	700	700	204	5,000	5,000
A65090-Gasoline		1,399	1,165	800	2,000	2,000	222	2,000	2,000
A65180-Miscellaneous Commodities		7,931	27,620	24,575	13,100	13,100	16,791	22,000	22,000
<b>AH6X-Commodities</b>		<b>169,100</b>	<b>217,035</b>	<b>178,533</b>	<b>223,050</b>	<b>223,050</b>	<b>151,948</b>	<b>218,500</b>	<b>218,500</b>
A74080-H/L/D Employee Benefits		936,487	896,170	896,458	1,020,935	1,020,935	708,790	1,014,919	1,014,919
A74100-Retirement Benefits/FICA		324,170	340,436	366,681	397,850	397,850	282,688	420,813	420,813
A74110-Retirement Benefits/IMRF		340,725	240,306	262,201	314,277	314,277	224,386	320,489	320,489
<b>AH74X-Benefits</b>		<b>1,601,382</b>	<b>1,476,912</b>	<b>1,525,341</b>	<b>1,733,062</b>	<b>1,733,062</b>	<b>1,215,864</b>	<b>1,756,221</b>	<b>1,756,221</b>
A71110-Auditing And Accounting		5,880	-	-	7,000	7,000	6,600	-	-
A71220-Computer Services		8,505	8,505	7,763	12,000	12,000	-	13,000	13,000
A71230-Software & Online Services		8,425	2,212	-	16,305	16,305	-	15,000	15,000
A71330-Medical Fees		292,493	307,509	333,528	363,823	363,823	302,638	500,984	500,984
A71450-Mileage Reimbursement		143	-	34	-	-	-	-	-
A71470-Employee Relations		2,726	1,313	1,169	2,000	2,000	1,844	1,215	1,215
A71500-Trips And Training		8,225	23,642	43,489	40,500	40,500	32,658	42,500	42,500
A71620-Laundry And Cleaning		16,726	18,386	14,687	16,000	16,000	12,114	16,500	16,500
A71810-Dues And Subscriptions		2,134	2,301	2,746	11,132	11,132	8,025	11,500	11,500
A71950-Cellular Phones		2,506	2,266	2,272	2,470	2,470	2,097	2,500	2,500
A71960-Data/Telecommunications		5,033	5,296	6,200	6,000	6,000	5,562	8,000	8,000
A71965-Radio Fees		3,840	3,200	2,016	3,840	3,840	2,432	3,600	3,600
A72210-Motor Vehicle Maintenance & Repairs		973	4,510	2,618	2,500	2,500	4,715	5,000	5,000
A72260-Office Equip Maintenance And Repairs		-	-	250	2,000	2,000	125	1,250	1,250
A72520-Record Storage		140	153	155	800	800	142	600	600
A72530-Equipment Rental		9,912	9,406	10,661	11,788	11,788	7,459	9,500	9,500
A79940-Miscell Contractual Services		1,357	1,468	1,560	2,000	2,000	1,634	2,000	2,000
A72820-Postage		-	57	-	100	100	19	100	100
A73195-Indirect Cost Allocations		860,743	109,307	118,075	131,840	131,840	-	-	-
<b>AH7X-Contractuals</b>		<b>1,229,761</b>	<b>499,530</b>	<b>547,221</b>	<b>632,098</b>	<b>632,098</b>	<b>388,064</b>	<b>633,249</b>	<b>633,249</b>
A84030-Computer Equipment		49,932	6,489	-	10,000	10,000	-	11,000	11,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F216-Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A84060-Furniture And Office Equipment		163,074	-	-	-	-	-	10,000	10,000
A84100-Miscellaneous Equipment		-	17,991	18,045	130,000	130,000	5,507	10,000	10,000
<b>AH8X-Capital Expenditures</b>		<b>213,006</b>	<b>24,480</b>	<b>18,045</b>	<b>140,000</b>	<b>140,000</b>	<b>5,507</b>	<b>31,000</b>	<b>31,000</b>
<b>Total Expenses</b>		<b>7,594,028</b>	<b>6,770,926</b>	<b>7,195,902</b>	<b>8,084,543</b>	<b>8,084,543</b>	<b>5,576,268</b>	<b>8,162,682</b>	<b>8,162,682</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	12,910,172	12,000,000	12,000,000	9,000,000	(3,000,000)	-25%
AHM-Miscellaneous	84,472	110,000	110,000	60,000	(50,000)	-45%
<b>Total Revenue</b>	<b>12,994,644</b>	<b>12,110,000</b>	<b>12,110,000</b>	<b>9,060,000</b>	<b>(3,050,000)</b>	<b>-25%</b>
AH7X-Contractuals	12,523,314	13,698,854	13,698,854	13,400,424	(298,430)	-2%
<b>Total Expenses</b>	<b>12,523,314</b>	<b>13,698,854</b>	<b>13,698,854</b>	<b>13,400,424</b>	<b>(298,430)</b>	<b>-2%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M14X-Dept of Human Resources F204-IMRF .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	17,400,984	13,922,100	12,906,151	12,000,000	12,000,000	10,143,123	9,000,000	9,000,000
A41110-	Prior Year Property Taxes	-	19,363	4,021	-	-	4,254	-	-
A41120-	TIF Districts Property Taxes	28,353	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>17,429,337</b>	<b>13,941,463</b>	<b>12,910,172</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>10,147,377</b>	<b>9,000,000</b>	<b>9,000,000</b>
A48010-	Interest	38,072	110,449	83,879	110,000	110,000	-	60,000	60,000
A49910-	All Other Miscellaneous Revenue	585	293	592	-	-	585	-	-
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>38,657</b>	<b>110,742</b>	<b>84,472</b>	<b>110,000</b>	<b>110,000</b>	<b>585</b>	<b>60,000</b>	<b>60,000</b>
<b>Total Revenue</b>		<b>17,467,994</b>	<b>14,052,205</b>	<b>12,994,644</b>	<b>12,110,000</b>	<b>12,110,000</b>	<b>10,147,962</b>	<b>9,060,000</b>	<b>9,060,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M14X-Dept of Human Resources F204-IMRF .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-	Transfers Other Funds	14,586,969	10,879,999	12,523,314	13,698,854	13,698,854	10,544,130	13,359,206	13,400,424
<b>AH7X-</b>	<b>Contractuals</b>	<b>14,586,969</b>	<b>10,879,999</b>	<b>12,523,314</b>	<b>13,698,854</b>	<b>13,698,854</b>	<b>10,544,130</b>	<b>13,359,206</b>	<b>13,400,424</b>
<b>Total Expenses</b>		<b>14,586,969</b>	<b>10,879,999</b>	<b>12,523,314</b>	<b>13,698,854</b>	<b>13,698,854</b>	<b>10,544,130</b>	<b>13,359,206</b>	<b>13,400,424</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	14,411,603	10,000,000	10,000,000	10,000,000	0	0%
A49X-Transfers	29,406	25,983	25,983	30,101	4,118	16%
AHM-Miscellaneous	707,714	621,500	621,500	607,000	(14,500)	-2%
<b>Total Revenue</b>	<b>15,148,723</b>	<b>10,647,483</b>	<b>10,647,483</b>	<b>10,637,101</b>	<b>(10,382)</b>	<b>0%</b>
AH5X-Personnel	243,744	189,654	189,654	220,427	30,773	16%
AH6X-Commodities	281	45,000	45,000	26,000	(19,000)	-42%
AH74X-Benefits	74,855	58,397	58,397	58,405	8	0%
AH7X-Contractuals	6,518,570	9,170,400	13,287,644	7,224,400	(1,946,000)	-21%
AH8X-Capital Expenditures	54,117	0	0	0	0	0%
<b>Total Expenses</b>	<b>6,891,567</b>	<b>9,463,451</b>	<b>13,580,695</b>	<b>7,529,232</b>	<b>(1,934,219)</b>	<b>-20%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	2	1.90	1.90
Part Time	-	-	-

FULL-TIME POSITIONS	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>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	3,984,443	9,958,276	14,409,548	10,000,000	10,000,000	8,449,048	10,000,000	10,000,000
A41110-	Prior Year Property Taxes	-	4,581	2,055	-	-	1,219	-	-
A41120-	TIF Districts Property Taxes	307	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>3,984,750</b>	<b>9,962,858</b>	<b>14,411,603</b>	<b>10,000,000</b>	<b>10,000,000</b>	<b>8,450,267</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>1,938,853</b>	<b>208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920-	Transfers From Other Funds	19,226	26,992	29,406	25,983	25,983	19,843	30,101	30,101
<b>A49X-</b>	<b>Transfers</b>	<b>19,226</b>	<b>26,992</b>	<b>29,406</b>	<b>25,983</b>	<b>25,983</b>	<b>19,843</b>	<b>30,101</b>	<b>30,101</b>
A48010-	Interest	60,160	214,698	296,588	215,000	215,000	-200,921	200,000	200,000
A48190-	LIA Recovery	1,046	4,174	-	-	-	-	-	-
A48200-	Unemployment Insurance	6,935	6,935	7,466	6,500	6,500	6,966	7,000	7,000
A48210-	Workman Comp-Liability	403,660	403,660	403,660	400,000	400,000	401,830	400,000	400,000
<b>AHM-</b>	<b>Miscellaneous</b>	<b>471,801</b>	<b>629,467</b>	<b>707,714</b>	<b>621,500</b>	<b>621,500</b>	<b>207,875</b>	<b>607,000</b>	<b>607,000</b>
<b>Total Revenue</b>		<b>6,414,629</b>	<b>10,619,525</b>	<b>15,148,723</b>	<b>10,647,483</b>	<b>10,647,483</b>	<b>8,677,985</b>	<b>10,637,101</b>	<b>10,637,101</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		118,307	235,617	246,106	189,654	189,654	172,809	220,031	220,031
A51130-Payroll Accrual Year End		3,624	4,858	-10,839	-	-	-	-	-
A51140-Overtime Salaries And Wages		161	147	105	-	-	28	-	-
A51220-Vacation payout		1,704	2,308	5,326	-	-	-	-	-
A51230-Sick Payout		-	-	2,888	-	-	-	-	-
A51240-Opt Out Premium		-	208	46	-	-	231	300	300
A51310-Cell Phone Allowance		-	128	112	-	-	80	96	96
<b>AH5X-Personnel</b>		<b>123,796</b>	<b>243,265</b>	<b>243,744</b>	<b>189,654</b>	<b>189,654</b>	<b>173,148</b>	<b>220,427</b>	<b>220,427</b>
A61085-Food and Provisions - Employee		-	-	-	-	-	35	-	-
A62010-Medical Supplies		28,806	68	281	10,000	10,000	1,734	15,000	15,000
A65060-Sign And Safety Supplies		-	160	-	35,000	35,000	29,260	11,000	11,000
<b>AH6X-Commodities</b>		<b>28,806</b>	<b>228</b>	<b>281</b>	<b>45,000</b>	<b>45,000</b>	<b>31,029</b>	<b>26,000</b>	<b>26,000</b>
A74080-H/L/D Employee Benefits		20,027	44,368	44,176	32,414	32,414	24,280	28,304	28,304
A74100-Retirement Benefits/FICA		9,237	18,096	17,965	14,509	14,509	12,939	16,855	16,855
A74110-Retirement Benefits/IMRF		9,989	12,740	12,713	11,474	11,474	10,106	13,246	13,246
<b>AH74X-Benefits</b>		<b>39,253</b>	<b>75,204</b>	<b>74,855</b>	<b>58,397</b>	<b>58,397</b>	<b>47,325</b>	<b>58,405</b>	<b>58,405</b>
A71110-Auditing And Accounting		20,100	-	21,300	22,000	22,000	21,900	22,500	22,500
A71150-Consultants		66,476	30,699	112,827	71,800	71,800	77,338	52,300	52,300
A71230-Software & Online Services		-	-	-	16,000	16,000	3,849	17,100	17,100
A71420-Employee Physicals		-675	-	-	-	-	-	-	-
A71450-Mileage Reimbursement		-	-	189	-	-	-	-	-
A71460-ZBA Travel Allowance		1,796	-	-	-	-	-	-	-
A71490-Employment Ads-Help Wanted		-2,120	-	-	-	-	-	-	-
A71500-Trips And Training		-	-	-	-	-	-	2,000	2,000
A71530-Programs and Services		11,819	16,485	49,092	65,000	65,000	49,292	-	-
A71640-Bio Hazard Waste Disposal		14,839	196,880	19,716	20,000	20,000	15,023	20,000	20,000
A71950-Cellular Phones		-	169	465	600	600	371	500	500
A72140-Unemployment Compensation		97,959	155,931	66,918	200,000	200,000	110,008	150,000	150,000
A72160-Risk Premiums And Brokers Fees		2,385,568	2,641,228	2,932,145	3,400,000	3,400,000	3,297,641	3,600,000	3,600,000
A72175-Third Party Administrator Cost		122,465	138,000	142,140	150,000	150,000	234,649	240,000	240,000
A72180-Insurance Claims		6,770,453	3,517,321	1,903,857	2,180,000	3,297,244	2,025,351	2,300,000	2,300,000
A72190-Settlements		90,000	4,266,278	1,253,555	3,000,000	6,000,000	4,320,272	800,000	800,000
A72250-Bldg & Grounds Maintenance & Repairs		13,241	2,415	16,365	45,000	45,000	18,159	20,000	20,000
A79930-Miscellaneous Contingency		-	22,267	-	-	-	-	-	-
A73195-Indirect Cost Allocations		24,034	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>9,615,954</b>	<b>10,987,673</b>	<b>6,518,570</b>	<b>9,170,400</b>	<b>13,287,644</b>	<b>10,173,852</b>	<b>7,224,400</b>	<b>7,224,400</b>
A83010-Motor Vehicles		49,729	-	54,117	-	-	25,318	-	-
<b>AH8X-Capital Expenditures</b>		<b>49,729</b>	<b>-</b>	<b>54,117</b>	<b>-</b>	<b>-</b>	<b>25,318</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>9,857,538</b>	<b>11,306,370</b>	<b>6,891,567</b>	<b>9,463,451</b>	<b>13,580,695</b>	<b>10,450,672</b>	<b>7,529,232</b>	<b>7,529,232</b>

## PUBLIC WORKS AND TRANSPORTATION COMMITTEE

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	8,204,647	8,259,730	8,259,730	8,259,730	0	0%
A45X-Intergovernmental	297,689	0	0	0	0	0%
AHM-Miscellaneous	142,205	123,538	123,538	157,000	33,462	27%
<b>Total Revenue</b>	<b>8,644,541</b>	<b>8,383,268</b>	<b>8,383,268</b>	<b>8,416,730</b>	<b>33,462</b>	<b>0%</b>
AH6X-Commodities	164,395	283,070	283,070	307,295	24,225	9%
AH7X-Contractuals	1,664,384	1,145,730	1,145,730	1,176,684	30,954	3%
AH8X-Capital Expenditures	3,503,844	6,954,468	23,379,413	7,009,397	54,929	1%
<b>Total Expenses</b>	<b>5,332,623</b>	<b>8,383,268</b>	<b>24,808,213</b>	<b>8,493,376</b>	<b>110,108</b>	<b>1%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M43X-Division of Transportation . F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	8,211,544	8,216,467	8,202,473	8,259,730	8,259,730	6,983,046	8,336,376	8,259,730
A41110-	Prior Year Property Taxes	-	9,347	2,174	-	-	1,524	-	-
A41120-	TIF Districts Property Taxes	12,690	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>8,224,234</b>	<b>8,225,814</b>	<b>8,204,647</b>	<b>8,259,730</b>	<b>8,259,730</b>	<b>6,984,571</b>	<b>8,336,376</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>297,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010-	Interest	74,568	172,508	142,205	123,538	123,538	-	157,000	157,000
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>74,568</b>	<b>172,508</b>	<b>142,205</b>	<b>123,538</b>	<b>123,538</b>	<b>-</b>	<b>157,000</b>	<b>157,000</b>
<b>Total Revenue</b>		<b>8,298,802</b>	<b>8,398,321</b>	<b>8,644,541</b>	<b>8,383,268</b>	<b>8,383,268</b>	<b>6,984,571</b>	<b>8,493,376</b>	<b>8,416,730</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M43X-Division of Transportation . F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A65030-Highway Materials		164,530	174,079	164,395	283,070	283,070	132,222	307,295	307,295
<b>AH6X-Commodities</b>		<b>164,530</b>	<b>174,079</b>	<b>164,395</b>	<b>283,070</b>	<b>283,070</b>	<b>132,222</b>	<b>307,295</b>	<b>307,295</b>
A71150-Consultants		14,130	124,524	63,980	168,600	168,600	57,450	173,700	173,700
A71920-Electricity		102	-	-	-	-	-	-	-
A71940-Telephone		680	211	-	-	-	-	-	-
A71950-Cellular Phones		16,185	12,483	12,259	35,000	35,000	8,535	13,779	13,779
A79940-Miscell Contractual Services		822,266	836,987	1,588,145	942,130	942,130	318,607	989,205	989,205
<b>AH7X-Contractuals</b>		<b>853,363</b>	<b>974,204</b>	<b>1,664,384</b>	<b>1,145,730</b>	<b>1,145,730</b>	<b>384,592</b>	<b>1,176,684</b>	<b>1,176,684</b>
A85020-Roads & Road Constr & Maintenance		7,677,509	4,266,425	3,503,844	6,954,468	23,379,413	4,346,646	7,009,397	7,009,397
<b>AH8X-Capital Expenditures</b>		<b>7,677,509</b>	<b>4,266,425</b>	<b>3,503,844</b>	<b>6,954,468</b>	<b>23,379,413</b>	<b>4,346,646</b>	<b>7,009,397</b>	<b>7,009,397</b>
<b>Total Expenses</b>		<b>8,695,402</b>	<b>5,414,709</b>	<b>5,332,623</b>	<b>8,383,268</b>	<b>24,808,213</b>	<b>4,863,460</b>	<b>8,493,376</b>	<b>8,493,376</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,963,709	4,000,000	4,000,000	1,000,000	(3,000,000)	-75%
A45X-Intergovernmental	2,765,114	86,900	26,273,809	66,400	(20,500)	-24%
A46X-Charges for Services	406,794	350,000	350,000	390,000	40,000	11%
A49X-Transfers	234,211	273,239	273,239	278,999	5,760	2%
AHM-Miscellaneous	454,819	55,000	449,106	40,000	(15,000)	-27%
<b>Total Revenue</b>	<b>9,824,647</b>	<b>4,765,139</b>	<b>31,346,153</b>	<b>1,775,399</b>	<b>(2,989,740)</b>	<b>-63%</b>
AH5X-Personnel	1,922,429	2,044,105	2,044,105	2,065,218	21,113	1%
AH6X-Commodities	31,564	23,500	23,500	26,400	2,900	12%
AH74X-Benefits	612,263	704,660	704,660	723,153	18,493	3%
AH7X-Contractuals	4,246,718	1,312,646	23,209,147	786,710	(525,936)	-40%
AH8X-Capital Expenditures	79,667	84,541	84,541	84,600	59	0%
<b>Total Expenses</b>	<b>6,892,641</b>	<b>4,169,452</b>	<b>26,065,953</b>	<b>3,686,081</b>	<b>(483,371)</b>	<b>-12%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	22	22	20
Part Time	2	2	1

FULL-TIME POSITIONS	COUNT
Chief Engineer-SMC	1
Director of Stormwater Mgmnt	1
Executive Asst	1
GIS Analyst/Drone Pilot	1
GIS Supervisor	1
Prin Engineer	1
Prin Wetland Specialist	2
Regulatory Supervisor	1
Senior Engineer	1
Sr Engineer	1
Stormwater Coordinator	1
Supervisor Watershed Planning	1

Water Resources Professional	7
<b>TOTAL</b>	<b>20</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		5,871,277	1,487,893	5,962,876	4,000,000	4,000,000	3,379,258	1,000,000	1,000,000
A41110-Prior Year Property Taxes		-	3,092	833	-	-	448	-	-
A41120-TIF Districts Property Taxes		6,284	-	-	-	-	-	-	-
<b>A41X-Taxes</b>		<b>5,877,561</b>	<b>1,490,985</b>	<b>5,963,709</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>3,379,706</b>	<b>1,000,000</b>	<b>1,000,000</b>
A45333-Grants - State		6,967	-	-	-	-	-	-	-
A45340-Other Federal Funds		777,884	457,966	274,711	-	1,734,400	61,474	-	-
A45350-Other State Funds		90,602	5,012	2,159,469	-	20,043,186	2,205,108	-	-
A45370-Revenue From Counties		623,591	98,971	47,510	49,000	2,852,920	1,394,154	56,000	56,000
A45380-Revenue From Municipalities		-	-	-	-	-	28,503	-	-
A45400-Revenue From Other Government Bodies		2,192,840	403,222	283,423	37,900	1,643,302	2,462,075	10,400	10,400
<b>A45X-Intergovernmental</b>		<b>3,691,885</b>	<b>965,171</b>	<b>2,765,114</b>	<b>86,900</b>	<b>26,273,809</b>	<b>6,151,314</b>	<b>66,400</b>	<b>66,400</b>
A46690-Storm Water Permit Fee's		338,520	366,592	406,794	350,000	350,000	343,681	390,000	390,000
<b>A46X-Charges for Services</b>		<b>338,520</b>	<b>366,592</b>	<b>406,794</b>	<b>350,000</b>	<b>350,000</b>	<b>343,681</b>	<b>390,000</b>	<b>390,000</b>
A49920-Transfers From Other Funds		267,621	232,022	234,211	273,239	273,239	196,220	278,999	278,999
<b>A49X-Transfers</b>		<b>267,621</b>	<b>232,022</b>	<b>234,211</b>	<b>273,239</b>	<b>273,239</b>	<b>196,220</b>	<b>278,999</b>	<b>278,999</b>
A48010-Interest		36,012	52,926	60,714	55,000	55,000	-	40,000	40,000
A48320-Proceeds From Sale Of Assets		-	9,472	-	-	-	-	-	-
A48340-Passthrough fees.		-	-	394,106	-	394,106	-	-	-
<b>AHM-Miscellaneous</b>		<b>36,012</b>	<b>62,399</b>	<b>454,819</b>	<b>55,000</b>	<b>449,106</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>
<b>Total Revenue</b>		<b>10,211,598</b>	<b>3,117,168</b>	<b>9,824,647</b>	<b>4,765,139</b>	<b>31,346,153</b>	<b>10,070,921</b>	<b>1,775,399</b>	<b>1,775,399</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,785,205	1,811,556	1,849,539	1,895,828	1,895,828	1,565,399	1,971,913	1,971,913
A51120-Permanent PT Salaries/Wages		-	-	-	95,894	95,894	-	48,493	48,493
A51130-Payroll Accrual Year End		11,020	4,296	-59,849	-	-	-	-	-
A51140-Overtime Salaries And Wages		250	147	81	-	-	20	-	-
A51180-Special Pay		4,818	6,212	10,440	10,400	10,400	8,400	10,400	10,400
A51200-Temporary PT Salaries/Wages		8,399	35,549	67,224	38,563	38,563	60,727	29,492	29,492
A51210-Performance Appraisals		3,131	3,866	4,063	-	-	3,300	-	-
A51220-Vacation payout		192	13,282	28,868	-	-	-	-	-
A51230-Sick Payout		-	12,505	19,028	-	-	-	-	-
A51240-Opt Out Premium		750	1,096	1,154	1,500	1,500	2,135	3,000	3,000
A51310-Cell Phone Allowance		1,920	1,680	1,880	1,920	1,920	1,600	1,920	1,920
<b>AH5X-Personnel</b>		<b>1,815,685</b>	<b>1,890,190</b>	<b>1,922,429</b>	<b>2,044,105</b>	<b>2,044,105</b>	<b>1,641,581</b>	<b>2,065,218</b>	<b>2,065,218</b>
A61010-Office Supplies		1,674	4,161	1,725	5,000	5,000	2,083	5,000	5,000
A61020-Computer Supplies		12,819	2,980	3,534	3,000	3,000	1,475	3,500	3,500
A61030-Books Manuals And Periodicals		582	431	-	500	500	160	500	500
A61040-Operational Supplies		9,674	5,458	20,815	10,000	10,000	6,559	12,400	12,400
A65090-Gasoline		7,616	5,444	5,490	5,000	5,000	3,025	5,000	5,000
<b>AH6X-Commodities</b>		<b>32,364</b>	<b>18,474</b>	<b>31,564</b>	<b>23,500</b>	<b>23,500</b>	<b>13,302</b>	<b>26,400</b>	<b>26,400</b>
A74060-Health Premiums		453	4	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		373,023	374,619	377,815	431,421	431,421	343,970	444,154	444,154
A74100-Retirement Benefits/FICA		130,296	136,593	138,641	156,374	156,374	119,143	161,633	161,633
A74110-Retirement Benefits/IMRF		137,325	95,192	95,807	116,865	116,865	89,428	117,366	117,366
<b>AH74X-Benefits .</b>		<b>641,097</b>	<b>606,407</b>	<b>612,263</b>	<b>704,660</b>	<b>704,660</b>	<b>552,541</b>	<b>723,153</b>	<b>723,153</b>
A71140-Legal Services		-	29,565	12,099	20,000	88,336	5,483	20,000	20,000
A71150-Consultants		121,691	84,145	262,958	457,500	1,022,313	198,713	132,500	132,500
A71170-Engineering Services		999,161	1,675,100	809,822	300,000	1,157,130	252,540	2,600,000	-
A71230-Software & Online Services		-	24,526	53,846	107,040	157,071	17,778	103,900	103,900
A71450-Mileage Reimbursement		303	579	626	750	750	617	750	750
A71470-Employee Relations		-	300	182	360	360	-	360	360
A71500-Trips And Training		5,959	13,642	16,636	18,000	18,000	16,244	20,000	20,000
A71810-Dues And Subscriptions		1,982	9,150	2,949	9,150	9,150	8,343	10,000	10,000
A71950-Cellular Phones		6,540	6,012	6,029	6,846	6,846	3,461	4,800	4,800
A72210-Motor Vehicle Maintenance & Repairs		3,590	2,352	3,905	-	-	5,846	4,000	4,000
A72250-Bldg & Grounds Maintenance & Repairs		5,000	5,000	28,897	30,000	30,000	12,328	30,000	30,000
A72280-Equipment Maintenance		27,140	28,073	30,440	31,000	31,000	26,200	32,900	32,900
A79940-Miscell Contractual Services		430,815	135,542	302,336	301,100	1,255,581	224,568	404,600	404,600
A79950-All Other Miscellaneous		997,074	134,576	2,698,863	-	19,377,682	68,400	-	-
A72820-Postage		88	-	-	-	-	-19	-	-
A72830-Printing Services_72830		9,244	8,728	12,232	23,400	46,018	16,711	15,400	15,400
A72980-Workshop Fees		3,217	4,005	4,898	7,500	8,910	3,378	7,500	7,500
A73195-Indirect Cost Allocations		305,422	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>2,917,227</b>	<b>2,161,296</b>	<b>4,246,718</b>	<b>1,312,646</b>	<b>23,209,147</b>	<b>860,590</b>	<b>3,386,710</b>	<b>786,710</b>
A83010-Motor Vehicles		33,116	-	45,031	22,141	22,141	-	-	-
A84030-Computer Equipment		9,588	35,948	34,636	62,400	62,400	46,709	43,500	43,500

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M42X-Stormwater Management . F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A84060-	Furniture And Office Equipment	-	21,429	-	-	-	-	27,500	27,500
A84070-	Engineering Equipment	-	27,688	-	-	-	-	13,600	13,600
<b>AH8X-</b>	<b>Capital Expenditures</b>	<b>42,705</b>	<b>85,065</b>	<b>79,667</b>	<b>84,541</b>	<b>84,541</b>	<b>46,709</b>	<b>84,600</b>	<b>84,600</b>
<b>Total Expenses</b>		<b>5,449,079</b>	<b>4,761,431</b>	<b>6,892,641</b>	<b>4,169,452</b>	<b>26,065,953</b>	<b>3,114,724</b>	<b>6,286,081</b>	<b>3,686,081</b>

# HEALTH AND COMMUNITY SERVICES COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	347,743	615,000	615,000	1,000,000	385,000	63%
A45X-Intergovernmental	4,582	6,474	6,474	33,282	26,808	414%
A46X-Charges for Services	12,454	18,558	18,558	12,455	-6,103	-33%
A49X-Transfers	56,632	59,304	59,304	67,639	8,335	14%
AHM-Miscellaneous	1,635	7,300	7,300	1,000	-6,300	-86%
<b>Total Revenue</b>	<b>423,046</b>	<b>706,636</b>	<b>706,636</b>	<b>1,114,376</b>	<b>407,740</b>	<b>58%</b>
AH5X-Personnel	476,542	460,557	460,557	526,291	65,734	14%
AH6X-Commodities	18,033	23,409	23,409	20,509	-2,900	-12%
AH74X-Benefits	93,042	89,856	89,856	146,578	56,722	63%
AH7X-Contractuals	55,123	71,323	71,323	65,133	-6,190	-9%
<b>Total Expenses</b>	<b>642,738</b>	<b>645,145</b>	<b>645,145</b>	<b>758,511</b>	<b>113,366</b>	<b>18%</b>

### GOALS

#### Based on the 2030 CDC National TB Objectives and Performance Targets:

- Ensure that 92% of active TB patients in Lake County complete therapy.
- Ensure 90% of identified close contacts to a TB case are examined and tested.
- Ensure 93% of identified close contacts who test positive successfully complete treatment.
- Identify special populations (e.g., Ukrainian refugees, Hispanic immigrant communities, etc.) 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.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH40X-Health Department . F220-TB Clinic

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-Property Taxes		347,718	348,171	347,645	615,000	615,000	520,479	1,000,000	1,000,000
A41110-Prior Year Property Taxes		-	518	98	-	-	66	-	-
A41120-TIF Districts Property Taxes		797	-	-	-	-	-	-	-
<b>A41X-Taxes</b>		<b>348,515</b>	<b>348,689</b>	<b>347,743</b>	<b>615,000</b>	<b>615,000</b>	<b>520,545</b>	<b>1,000,000</b>	<b>1,000,000</b>
A45231-Managed Care Medicare		179	102	6	186	186	1	6	6
A45250-Illinois Public Aid		100	1,221	729	1,573	1,573	7	729	729
A45255-Illinois Department of Public Health		-	197,550	-	-	-	-	28,700	28,700
A45260-Medicare B		246	582	547	976	976	-498	547	547
A45285-Managed Care - Medical		2,807	3,328	3,300	3,739	3,739	2,115	3,300	3,300
<b>A45X-Intergovernmental</b>		<b>3,132</b>	<b>202,784</b>	<b>4,582</b>	<b>6,474</b>	<b>6,474</b>	<b>1,625</b>	<b>33,282</b>	<b>33,282</b>
A47050-Insurance Reimbursement		6,512	5,033	6,695	6,474	6,474	6,317	6,695	6,695
A47180-Medical Fees		9,739	6,845	5,760	12,084	12,084	7,986	5,760	5,760
<b>A46X-Charges for Services</b>		<b>16,251</b>	<b>11,878</b>	<b>12,454</b>	<b>18,558</b>	<b>18,558</b>	<b>14,303</b>	<b>12,455</b>	<b>12,455</b>
A49920-Transfers From Other Funds		64,855	54,001	56,632	59,304	59,304	44,953	65,734	67,639
<b>A49X-Transfers</b>		<b>64,855</b>	<b>54,001</b>	<b>56,632</b>	<b>59,304</b>	<b>59,304</b>	<b>44,953</b>	<b>65,734</b>	<b>67,639</b>
A48010-Interest		2,666	3,600	1,530	7,300	7,300	-	-	1,000
A49910-All Other Miscellaneous Revenue		50	-	105	-	-	-	-	-
<b>AHM-Miscellaneous</b>		<b>2,716</b>	<b>3,600</b>	<b>1,635</b>	<b>7,300</b>	<b>7,300</b>	<b>-</b>	<b>-</b>	<b>1,000</b>
<b>Total Revenue</b>		<b>435,470</b>	<b>620,951</b>	<b>423,046</b>	<b>706,636</b>	<b>706,636</b>	<b>581,427</b>	<b>1,111,471</b>	<b>1,114,376</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F220-TB Clinic

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		407,596	398,312	447,722	415,067	415,067	349,870	464,406	478,338
A51120-Permanent PT Salaries/Wages		19,949	28,744	34,717	-	-	34,095	-	-
A51130-Payroll Accrual Year End		4,013	-1,097	-15,496	-	-	-	-	-
A51140-Overtime Salaries And Wages		303	375	96	-	-	796	1,000	1,000
A51160-Holiday Pay		637	801	-	-	-	154	-	-
A51180-Special Pay		2,000	2,555	2,615	2,800	2,800	1,335	2,800	2,800
A51200-Temporary PT Salaries/Wages		-	-	-	35,100	35,100	-	39,563	39,563
A51220-Vacation payout		3,249	4,054	49	-	-	-	-	-
A51240-Opt Out Premium		4,462	4,705	6,840	7,590	7,590	2,892	4,590	4,590
<b>AH5X-Personnel</b>		<b>442,209</b>	<b>438,450</b>	<b>476,542</b>	<b>460,557</b>	<b>460,557</b>	<b>389,140</b>	<b>512,359</b>	<b>526,291</b>
A61010-Office Supplies		806	894	683	1,000	1,000	529	1,000	1,000
A61020-Computer Supplies		-	60	-	-	-	-	-	-
A61030-Books Manuals And Periodicals		-	-	-	200	200	-	100	100
A61040-Operational Supplies		592	174	13	3,855	3,855	2,667	655	655
A61080-Food and Provisions		238	521	568	600	600	445	600	600
A62010-Medical Supplies		1,078	718	1,099	754	754	213	1,154	1,154
A62040-Drugs And Medicines		7,692	15,640	15,670	17,000	17,000	2,670	17,000	17,000
<b>AH6X-Commodities</b>		<b>10,405</b>	<b>18,007</b>	<b>18,033</b>	<b>23,409</b>	<b>23,409</b>	<b>6,523</b>	<b>20,509</b>	<b>20,509</b>
A74080-H/L/D Employee Benefits		52,457	20,884	36,409	30,552	30,552	44,007	78,939	78,939
A74100-Retirement Benefits/FICA		32,643	32,896	34,385	34,193	34,193	26,468	38,346	39,412
A74110-Retirement Benefits/IMRF		32,212	21,149	22,247	25,111	25,111	18,485	27,388	28,227
<b>AH74X-Benefits</b>		<b>117,312</b>	<b>74,929</b>	<b>93,042</b>	<b>89,856</b>	<b>89,856</b>	<b>88,960</b>	<b>144,673</b>	<b>146,578</b>
A71120-Interpreters		672	1,207	3,949	1,939	1,939	509	1,234	1,234
A71150-Consultants		4,680	4,715	4,680	6,180	6,180	3,335	6,240	6,240
A71220-Computer Services		4,184	3,494	5,207	7,397	7,397	6,293	8,232	8,232
A71230-Software & Online Services		3,026	3,125	2,646	7,983	7,983	2,287	2,999	2,999
A71260-Application Hosting		3,437	3,437	3,437	3,485	3,485	2,458	3,485	3,485
A71310-Laboratory Fees		94	60	60	600	600	45	600	600
A71330-Medical Fees		576	-	-	2,000	2,000	-	2,000	2,000
A71350-Radiological Fees		301	605	736	2,000	2,000	1,467	2,000	2,000
A71450-Mileage Reimbursement		59	240	224	240	240	106	540	540
A71500-Trips And Training		-	-	394	3,331	3,331	524	1,471	1,471
A71620-Laundry And Cleaning		8,232	11,095	12,104	12,361	12,361	7,075	12,804	12,804
A71810-Dues And Subscriptions		-	-	80	480	480	239	250	250
A71850-Advertising		-	81,955	-	-	-	-	-	-
A71910-Gas For Heating		3,333	3,093	3,086	3,619	3,619	2,866	2,374	2,374
A71920-Electricity		5,832	-	6,364	6,124	6,124	5,171	6,555	6,555
A71930-Water And Sewer Charges		986	1,688	1,808	1,070	1,070	82	1,661	1,661
A71940-Telephone		-2,866	-	-	-	-	-	-	-
A71950-Cellular Phones		1,931	2,122	1,844	2,347	2,347	1,543	2,347	2,347
A71970-Courier Services		1,147	1,204	1,256	1,365	1,365	1,077	1,433	1,433
A72280-Equipment Maintenance		483	502	102	502	502	100	500	500
A72530-Equipment Rental		1,285	1,691	1,981	1,700	1,700	1,222	1,808	1,808
A72610-Transportation/Participants		-	-	-	100	100	-	100	100

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F220-TB Clinic

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79940-Miscell Contractual Services		-19	13	7	2,000	2,000	17	2,000	2,000
A72820-Postage		6,049	63,096	4,779	1,500	1,500	2,596	1,500	1,500
A72830-Printing Services_72830		337	33,050	378	3,000	3,000	677	3,000	3,000
A73195-Indirect Cost Allocations		83,331	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>127,091</b>	<b>216,392</b>	<b>55,123</b>	<b>71,323</b>	<b>71,323</b>	<b>39,690</b>	<b>65,133</b>	<b>65,133</b>
<b>Total Expenses</b>		<b>697,017</b>	<b>747,779</b>	<b>642,738</b>	<b>645,145</b>	<b>645,145</b>	<b>524,314</b>	<b>742,674</b>	<b>758,511</b>

# Special Revenue Funds

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	219,511	200,000	200,000	210,000	10,000	5%
AHM-Miscellaneous	3,023	2,916	2,916	3,528	612	21%
<b>Total Revenue</b>	<b>222,534</b>	<b>202,916</b>	<b>202,916</b>	<b>213,528</b>	<b>10,612</b>	<b>5%</b>
AH5X-Personnel	103,564	116,486	116,486	113,789	(2,697)	-2%
AH6X-Commodities	3,109	4,500	4,500	4,700	200	4%
AH74X-Benefits	26,639	60,101	60,101	73,833	13,732	23%
AH7X-Contractuals	17,448	18,815	18,815	19,270	455	2%
<b>Total Expenses</b>	<b>150,760</b>	<b>199,902</b>	<b>199,902</b>	<b>211,592</b>	<b>11,690</b>	<b>6%</b>

## GOALS

- Continue to develop effective strategies to inform the public about Kids' Korner's available services and increase use of the waiting room.
- Continue to gather parent feedback through the Kids' Korner Survey.
- Staff will continue to receive training on trauma-informed practices.
- Staff will receive training on working with children with special needs, including children with autism.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		182,688	187,368	219,511	200,000	200,000	171,180	210,000	210,000
<b>A46X-Charges for Services</b>		<b>182,688</b>	<b>187,368</b>	<b>219,511</b>	<b>200,000</b>	<b>200,000</b>	<b>171,180</b>	<b>210,000</b>	<b>210,000</b>
A48010-Interest		1,798	4,033	3,023	2,916	2,916	-	3,528	3,528
<b>AHM-Miscellaneous .</b>		<b>1,798</b>	<b>4,033</b>	<b>3,023</b>	<b>2,916</b>	<b>2,916</b>	<b>-</b>	<b>3,528</b>	<b>3,528</b>
<b>Total Revenue</b>		<b>184,487</b>	<b>191,401</b>	<b>222,534</b>	<b>202,916</b>	<b>202,916</b>	<b>171,180</b>	<b>213,528</b>	<b>213,528</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		76,959	87,513	86,994	95,062	95,062	74,893	95,158	95,158
A51120-Permanent PT Salaries/Wages		19,952	17,887	17,478	19,924	19,924	13,630	18,631	18,631
A51130-Payroll Accrual Year End		-1,148	1,775	-3,413	-	-	-	-	-
A51220-Vacation payout		811	-	774	-	-	-	-	-
A51230-Sick Payout		3,397	-	-	-	-	-	-	-
A51240-Opt Out Premium		1,442	2,885	1,731	1,500	1,500	-	-	-
<b>AH5X-Personnel</b>		<b>101,413</b>	<b>110,059</b>	<b>103,564</b>	<b>116,486</b>	<b>116,486</b>	<b>88,523</b>	<b>113,789</b>	<b>113,789</b>
A61030-Books Manuals And Periodicals		628	-	150	500	500	162	500	500
A61040-Operational Supplies		818	1,612	2,958	4,000	4,000	2,412	4,200	4,200
<b>AH6X-Commodities</b>		<b>1,446</b>	<b>1,612</b>	<b>3,109</b>	<b>4,500</b>	<b>4,500</b>	<b>2,574</b>	<b>4,700</b>	<b>4,700</b>
A74080-H/L/D Employee Benefits		20,783	99	13,411	44,233	44,233	43,136	58,278	58,278
A74100-Retirement Benefits/FICA		7,323	8,424	7,711	8,911	8,911	6,206	8,705	8,705
A74110-Retirement Benefits/IMRF		7,781	5,956	5,517	6,957	6,957	4,871	6,850	6,850
<b>AH74X-Benefits</b>		<b>35,887</b>	<b>14,479</b>	<b>26,639</b>	<b>60,101</b>	<b>60,101</b>	<b>54,213</b>	<b>73,833</b>	<b>73,833</b>
A71450-Mileage Reimbursement		11	-	-	300	300	-	300	300
A71500-Trips And Training		-	15	346	-	-	138	700	700
A71810-Dues And Subscriptions		-	79	79	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	-	400	400	-	-	-
A73195-Indirect Cost Allocations		19,883	21,329	17,023	18,115	18,115	18,115	18,270	18,270
<b>AH7X-Contractuals</b>		<b>19,894</b>	<b>21,423</b>	<b>17,448</b>	<b>18,815</b>	<b>18,815</b>	<b>18,253</b>	<b>19,270</b>	<b>19,270</b>
<b>Total Expenses</b>		<b>158,640</b>	<b>147,572</b>	<b>150,760</b>	<b>199,902</b>	<b>199,902</b>	<b>163,562</b>	<b>211,592</b>	<b>211,592</b>

# Community Development

## DEPARTMENT 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	8,545,311	4,694,337	24,625,757	5,056,405	362,068	8%
A49X-Transfers	71,405	75,000	105,000	105,000	30,000	40%
<b>Total Revenue</b>	<b>8,616,716</b>	<b>4,769,337</b>	<b>24,730,757</b>	<b>5,161,405</b>	<b>392,068</b>	<b>8%</b>
AH5X-Personnel	849,619	955,726	955,726	980,437	24,711	3%
AH6X-Commodities	1,500	4,000	4,000	3,000	(1,000)	-25%
AH74X-Benefits	268,482	314,871	314,871	312,633	(2,238)	-1%
AH7X-Contractuals	8,094,184	3,484,642	23,032,886	3,857,899	373,257	11%
AH8X-Capital Expenditures	0	10,098	10,098	7,436	(2,662)	-26%
<b>Total Expenses</b>	<b>9,213,785</b>	<b>4,769,337</b>	<b>24,317,581</b>	<b>5,161,405</b>	<b>392,068</b>	<b>8%</b>

## GOALS

- Increase the supply of affordable rental units by financing the construction of 40 new rental units.
- Promote homeownership through subordinate financing for 25 households.
- Improve existing housing stock by rehabilitating 50 affordable units.

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	12	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
Continuum of Care Specialist	1
Grant Assistant	1
Grants Development Specialist	2
HMIS Planner	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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M29X-Grants F740-Community Development .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45020-All Other Salary Reimbursement		-	11,459	9,324	-	-	5,227	-	-
A45040-CDBG Revenue		4,898,383	4,269,948	3,898,784	2,773,774	11,348,037	1,523,245	2,990,601	2,990,601
A45045-ESG Revenue		677,494	668,753	291,832	224,552	347,796	119,569	221,534	221,534
A45050-HOME Revenue		1,525,373	1,299,949	2,948,050	1,450,501	11,444,276	916,646	1,463,749	1,463,749
A45330-Grants - Other		34,477	-	-	-	-	-	-	-
A45333-Grants - State		44,005	50,546	1,024,768	-	705,197	1,084,221	-	-
A45334-Grants - Federal		295,764	275,002	284,087	245,510	527,015	275,457	380,521	380,521
A45360-Program Income - Loans		363,894	198,985	88,466	-	253,436	160,348	-	-
<b>A45X-Intergovernmental</b>		<b>7,839,390</b>	<b>6,774,643</b>	<b>8,545,311</b>	<b>4,694,337</b>	<b>24,625,757</b>	<b>4,084,713</b>	<b>5,056,405</b>	<b>5,056,405</b>
A49920-Transfers From Other Funds		65,000	73,595	71,405	75,000	105,000	155,000	105,000	105,000
<b>A49X-Transfers</b>		<b>65,000</b>	<b>73,595</b>	<b>71,405</b>	<b>75,000</b>	<b>105,000</b>	<b>155,000</b>	<b>105,000</b>	<b>105,000</b>
<b>Total Revenue</b>		<b>7,904,390</b>	<b>6,848,237</b>	<b>8,616,716</b>	<b>4,769,337</b>	<b>24,730,757</b>	<b>4,239,713</b>	<b>5,161,405</b>	<b>5,161,405</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M29X-Grants F740-Community Development .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		778,900	791,508	837,604	952,726	952,726	722,015	977,437	977,437
A51130-Payroll Accrual Year End		187	-5,192	-23,204	-	-	-	-	-
A51180-Special Pay		-	196	-	-	-	-	-	-
A51220-Vacation payout		1,619	158	20,860	-	-	890	-	-
A51230-Sick Payout		-	-	11,994	-	-	-	-	-
A51240-Opt Out Premium		4,286	3,000	2,365	3,000	3,000	2,538	3,000	3,000
<b>AH5X-Personnel</b>		<b>784,992</b>	<b>789,669</b>	<b>849,619</b>	<b>955,726</b>	<b>955,726</b>	<b>725,443</b>	<b>980,437</b>	<b>980,437</b>
A61010-Office Supplies		2,493	2,505	1,500	4,000	4,000	722	3,000	3,000
A61040-Operational Supplies		724	774	-	-	-	1,073	-	-
<b>AH6X-Commodities</b>		<b>3,216</b>	<b>3,279</b>	<b>1,500</b>	<b>4,000</b>	<b>4,000</b>	<b>1,794</b>	<b>3,000</b>	<b>3,000</b>
A74060-Health Premiums		409	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		187,462	165,724	161,454	184,174	184,174	129,887	178,996	178,996
A74100-Retirement Benefits/FICA		56,586	56,866	62,414	73,113	73,113	53,049	75,003	75,003
A74110-Retirement Benefits/IMRF		60,824	40,172	44,614	57,584	57,584	41,726	58,634	58,634
<b>AH74X-Benefits</b>		<b>305,282</b>	<b>262,763</b>	<b>268,482</b>	<b>314,871</b>	<b>314,871</b>	<b>224,662</b>	<b>312,633</b>	<b>312,633</b>
A71140-Legal Services		1,302	-	-	-	-	-	-	-
A71150-Consultants		767	128	639	-	-	511	-	-
A71230-Software & Online Services		40,314	25,406	41,150	50,000	50,000	38,392	50,000	50,000
A71450-Mileage Reimbursement		123	-	-	-	-	-	-	-
A71470-Employee Relations		160	-	-	-	-	-	-	-
A71500-Trips And Training		20,445	22,941	19,608	15,000	15,000	10,843	16,000	16,000
A71810-Dues And Subscriptions		7,087	1,712	4,351	5,000	5,000	4,857	5,000	5,000
A71840-Publications & Legal Notices		2,414	3,146	3,190	4,000	4,000	2,048	3,000	3,000
A71950-Cellular Phones		1,071	1,007	894	1,200	1,200	825	1,200	1,200
A72290-Building and Storage Bins Maintenance & Repairs		-	34,543	-	-	-	-	-	-
A72530-Equipment Rental		4,262	2,873	3,169	3,300	3,300	2,565	3,300	3,300
A79920-Transfers Other Funds		39,396	42,591	44,221	50,000	50,000	-	50,000	50,000
A72820-Postage		492	385	478	500	500	88	-	-
A72840-Temporary Employment Services		17,228	-	-	-	-	-	-	-
A72990-Pass Thru Grants		6,889,249	5,418,692	7,822,570	3,181,063	22,729,307	2,754,609	3,538,731	3,538,731
A73170-Testing and Inspections Services		3,680	386	1,159	4,000	4,000	-	3,000	3,000
A73195-Indirect Cost Allocations		141,421	139,366	152,755	170,579	170,579	-	187,668	187,668
<b>AH7X-Contractuals</b>		<b>7,169,411</b>	<b>5,693,174</b>	<b>8,094,184</b>	<b>3,484,642</b>	<b>23,032,886</b>	<b>2,814,739</b>	<b>3,857,899</b>	<b>3,857,899</b>
A84030-Computer Equipment		1,657	-	-	10,098	10,098	10,088	7,436	7,436
<b>AH8X-Capital Expenditures</b>		<b>1,657</b>	<b>-</b>	<b>-</b>	<b>10,098</b>	<b>10,098</b>	<b>10,088</b>	<b>7,436</b>	<b>7,436</b>
<b>Total Expenses</b>		<b>8,264,559</b>	<b>6,748,885</b>	<b>9,213,785</b>	<b>4,769,337</b>	<b>24,317,581</b>	<b>3,776,727</b>	<b>5,161,405</b>	<b>5,161,405</b>

# LAW AND JUDICIAL COMMITTEE

## Coroner's Fees

### FUND PURPOSE

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

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A42X-Licenses & Permits	360,350	350,000	350,000	360,000	10,000	3%
A45X-Intergovernmental	12,314	0	0	0	0	0%
A46X-Charges for Services	5,646	10,000	10,000	0	(10,000)	-100%
AHM-Miscellaneous	2,646	1,846	1,846	3,000	1,154	63%
<b>Total Revenue</b>	<b>380,956</b>	<b>361,846</b>	<b>361,846</b>	<b>363,000</b>	<b>1,154</b>	<b>0%</b>
AH6X-Commodities	40,370	58,000	58,000	112,000	54,000	93%
AH7X-Contractuals	243,405	256,700	256,700	244,750	(11,950)	-5%
<b>Total Expenses</b>	<b>283,775</b>	<b>314,700</b>	<b>314,700</b>	<b>356,750</b>	<b>42,050</b>	<b>13%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M35X-County Coroner\_35X F267-Coroner Fees

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A42045	Cremation Permit Fees	182,450	221,240	360,350	350,000	350,000	57,900	360,000	360,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>182,450</b>	<b>221,240</b>	<b>360,350</b>	<b>350,000</b>	<b>350,000</b>	<b>57,900</b>	<b>360,000</b>	<b>360,000</b>
A45400	Revenue From Other Government Bodies	-	-	12,314	-	-	11,886	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>12,314</b>	<b>-</b>	<b>-</b>	<b>11,886</b>	<b>-</b>	<b>-</b>
A46010	Fees	15,030	8,560	5,646	10,000	10,000	9,521	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>15,030</b>	<b>8,560</b>	<b>5,646</b>	<b>10,000</b>	<b>10,000</b>	<b>9,521</b>	<b>-</b>	<b>-</b>
A48010	Interest	889	2,803	2,646	1,846	1,846	-	3,000	3,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>889</b>	<b>2,803</b>	<b>2,646</b>	<b>1,846</b>	<b>1,846</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>		<b>198,369</b>	<b>232,603</b>	<b>380,956</b>	<b>361,846</b>	<b>361,846</b>	<b>79,307</b>	<b>363,000</b>	<b>363,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M35X-County Coroner\_35X F267-Coroner Fees

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A61010-Office Supplies		2,720	2,183	2,201	3,500	3,500	1,326	3,500	3,500
A61020-Computer Supplies		-	-	-	-	-	18	-	-
A61040-Operational Supplies		778	-	-	-	-	-	55,000	55,000
A61060-Clothing And Uniforms		5,902	3,080	5,673	7,500	7,500	2,083	7,500	7,500
A61080-Food and Provisions		1,765	1,304	1,293	-	-	879	-	-
A61120-Outreach Supplies		-	3,018	248	2,500	2,500	1,721	3,000	3,000
A63040-Housekeeping Supplies		-	-	-	-	-	44	-	-
A64030-Firearms and bulletproof vests		970	420	3,248	7,000	7,000	-	7,000	7,000
A65020-Laboratory Supplies		-	45	21,598	30,000	30,000	31,557	30,000	30,000
A65090-Gasoline		11,889	7,822	6,108	7,500	7,500	4,321	6,000	6,000
<b>AH6X-Commodities</b>		<b>24,024</b>	<b>17,871</b>	<b>40,370</b>	<b>58,000</b>	<b>58,000</b>	<b>41,948</b>	<b>112,000</b>	<b>112,000</b>
A71130-Court Reporters		-	2,152	792	1,500	1,500	636	1,500	1,500
A71230-Software & Online Services		15,664	18,852	18,899	18,500	18,500	19,120	21,000	21,000
A71310-Laboratory Fees		58,486	-45	108,133	95,000	95,000	92,875	100,000	100,000
A71330-Medical Fees		25,280	16,506	15,979	20,000	20,000	20,486	20,000	20,000
A71500-Trips And Training		10,212	6,818	4,511	15,000	15,000	5,092	15,000	15,000
A71620-Laundry And Cleaning		23,099	20,393	14,606	25,000	25,000	11,896	20,000	20,000
A71625-Burial/Cremation Services		-	-	19,077	25,000	25,000	15,105	-	-
A71810-Dues And Subscriptions		6,061	4,916	4,999	6,000	6,000	6,343	6,000	6,000
A71840-Publications & Legal Notices		934	1,708	1,776	1,500	1,500	1,593	1,750	1,750
A71950-Cellular Phones		6,690	9,368	6,523	7,300	7,300	3,990	7,300	7,300
A71960-Data/Telecommunications		-	-	-	-	-	1,088	-	-
A71965-Radio Fees		3,542	5,432	4,340	4,000	4,000	4,592	4,200	4,200
A71970-Courier Services		171	117	113	500	500	220	1,500	1,500
A72020-Investigative Expense		-	-	-	-	-	300	-	-
A72210-Motor Vehicle Maintenance & Repairs		5,002	5,157	5,905	6,000	6,000	3,873	6,000	6,000
A72280-Equipment Maintenance		7,702	25,897	30,373	25,000	25,000	24,850	32,500	32,500
A72410-All Other Maintenance And Repairs		-	-	-	-	-	1,000	-	-
A72520-Record Storage		1,947	2,357	2,082	2,000	2,000	1,743	2,000	2,000
A72530-Equipment Rental		1,789	2,245	5,297	4,400	4,400	4,389	6,000	6,000
A72560-All Other Rentals		129	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>166,710</b>	<b>121,874</b>	<b>243,405</b>	<b>256,700</b>	<b>256,700</b>	<b>219,190</b>	<b>244,750</b>	<b>244,750</b>
<b>Total Expenses</b>		<b>190,734</b>	<b>139,745</b>	<b>283,775</b>	<b>314,700</b>	<b>314,700</b>	<b>261,138</b>	<b>356,750</b>	<b>356,750</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	967,674	940,000	940,000	940,000	0	0%
AHM-Miscellaneous	8,844	14,684	14,684	13,933	(751)	(0)
<b>Total Revenue</b>	<b>976,518</b>	<b>954,684</b>	<b>954,684</b>	<b>953,933</b>	<b>(751)</b>	<b>0%</b>
AH5X-Personnel	178,450	0	0	0	0	0%
AH6X-Commodities	36,460	31,236	31,236	27,132	(4,104)	-13%
AH74X-Benefits	73,683	0	0	0	0	0%
AH7X-Contractuals	1,089,039	948,606	948,606	859,850	(88,756)	-9%
AH8X-Capital Expenditures	46,790	518,300	558,993	225,000	(293,300)	-57%
<b>Total Expenses</b>	<b>1,424,422</b>	<b>1,498,142</b>	<b>1,538,835</b>	<b>1,111,982</b>	<b>(386,160)</b>	<b>-26%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	2	-	-
Part Time	-	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F256-Court Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45350-Other State Funds		-	-	-	-	-	90,569	-	-
<b>A45X-Intergovernmental</b>		-	-	-	-	-	<b>90,569</b>	-	-
A46010-Fees		883,244	929,946	967,674	940,000	940,000	739,042	940,000	940,000
<b>A46X-Charges for Services</b>		<b>883,244</b>	<b>929,946</b>	<b>967,674</b>	<b>940,000</b>	<b>940,000</b>	<b>739,042</b>	<b>940,000</b>	<b>940,000</b>
A48010-Interest		10,347	19,022	8,844	14,684	14,684	-	13,933	13,933
<b>AHM-Miscellaneous .</b>		<b>10,347</b>	<b>19,022</b>	<b>8,844</b>	<b>14,684</b>	<b>14,684</b>	<b>-</b>	<b>13,933</b>	<b>13,933</b>
<b>Total Revenue</b>		<b>893,590</b>	<b>948,968</b>	<b>976,518</b>	<b>954,684</b>	<b>954,684</b>	<b>829,611</b>	<b>953,933</b>	<b>953,933</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F256-Court Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		374,544	391,891	187,939	-	-	-	-	-
A51130-Payroll Accrual Year End		1,642	2,798	-14,447	-	-	-	-	-
A51220-Vacation payout		-	-	4,959	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>376,186</b>	<b>394,689</b>	<b>178,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A61010-Office Supplies		374	-	-	-	-	-	-	-
A61020-Computer Supplies		2,185	17,753	31,138	28,736	28,736	14,504	24,632	24,632
A61040-Operational Supplies		27,069	8,379	5,322	2,500	2,500	4,495	2,500	2,500
<b>AH6X-Commodities</b>		<b>29,629</b>	<b>26,131</b>	<b>36,460</b>	<b>31,236</b>	<b>31,236</b>	<b>18,998</b>	<b>27,132</b>	<b>27,132</b>
A74080-H/L/D Employee Benefits		75,299	74,678	51,779	-	-	-	-	-
A74100-Retirement Benefits/FICA		27,667	29,123	12,778	-	-	-	-	-
A74110-Retirement Benefits/IMRF		28,837	20,563	9,126	-	-	-	-	-
<b>AH74X-Benefits</b>		<b>131,803</b>	<b>124,364</b>	<b>73,683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A71150-Consultants		3,200	5,000	32,949	20,000	20,000	174,140	150,000	150,000
A71210-Data Processing		28,409	1,709	-	-	-	-	-	-
A71220-Computer Services		-	46,688	50,000	24,125	24,125	1,788	10,000	10,000
A71230-Software & Online Services		203,725	220,745	818,253	755,270	755,270	550,746	606,000	606,000
A71450-Mileage Reimbursement		352	204	209	400	400	288	400	400
A71500-Trips And Training		8,585	8,879	7,511	6,950	6,950	9,659	16,950	16,950
A71810-Dues And Subscriptions		13,067	8,951	8,502	7,000	7,000	7,222	7,000	7,000
A71960-Data/Telecommunications		10,661	7,987	8,291	12,000	12,000	6,307	8,500	8,500
A72260-Office Equip Maintenance And Repairs		5,033	2,257	2,370	-	-	-	-	-
A72280-Equipment Maintenance		-	-	-	75,000	75,000	4,213	50,000	50,000
A79940-Miscell Contractual Services		-	24,750	90,325	11,000	11,000	7,875	11,000	11,000
A73195-Indirect Cost Allocations		66,927	70,629	70,629	36,861	36,861	36,861	-	-
<b>AH7X-Contractuals</b>		<b>339,959</b>	<b>397,799</b>	<b>1,089,039</b>	<b>948,606</b>	<b>948,606</b>	<b>799,098</b>	<b>859,850</b>	<b>859,850</b>
A84030-Computer Equipment		36,886	91,889	36,482	482,300	522,993	270,130	125,000	125,000
A84040-Computer System Software		126,326	9,169	10,308	36,000	36,000	300	100,000	100,000
A84060-Furniture And Office Equipment		2,570	-	-	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>165,782</b>	<b>101,058</b>	<b>46,790</b>	<b>518,300</b>	<b>558,993</b>	<b>270,430</b>	<b>225,000</b>	<b>225,000</b>
<b>Total Expenses</b>		<b>1,043,359</b>	<b>1,044,040</b>	<b>1,424,422</b>	<b>1,498,142</b>	<b>1,538,835</b>	<b>1,088,526</b>	<b>1,111,982</b>	<b>1,111,982</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	20,772	18,500	18,500	23,000	4,500	24%
AHM-Miscellaneous	995,212	970,435	970,435	974,519	4,084	0%
<b>Total Revenue</b>	<b>1,015,984</b>	<b>988,935</b>	<b>988,935</b>	<b>997,519</b>	<b>8,584</b>	<b>1%</b>
AH7X-Contractuals	357,894	773,700	950,469	1,354,000	580,300	75%
AH8X-Capital Expenditures	35,000	375,000	375,000	600,000	225,000	60%
<b>Total Expenses</b>	<b>392,894</b>	<b>1,148,700</b>	<b>1,325,469</b>	<b>1,954,000</b>	<b>805,300</b>	<b>70%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46280	Photograph Fee's	19,620	25,485	20,505	18,500	18,500	24,231	22,000	22,000
A46285	Passport Photocopy Fee	10	21	267	-	-	734	1,000	1,000
A46805	Enhanced Public Access & E-filing	20,055	2,650	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>39,685</b>	<b>28,156</b>	<b>20,772</b>	<b>18,500</b>	<b>18,500</b>	<b>24,965</b>	<b>23,000</b>	<b>23,000</b>
A48010	Interest	21,698	39,172	29,865	30,435	30,435	-	34,519	34,519
A48100	Document Storage Flat Fee	879,683	926,324	965,347	940,000	940,000	737,110	940,000	940,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>901,381</b>	<b>965,496</b>	<b>995,212</b>	<b>970,435</b>	<b>970,435</b>	<b>737,110</b>	<b>974,519</b>	<b>974,519</b>
<b>Total Revenue</b>		<b>941,066</b>	<b>993,651</b>	<b>1,015,984</b>	<b>988,935</b>	<b>988,935</b>	<b>762,075</b>	<b>997,519</b>	<b>997,519</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A74100-Retirement Benefits/FICA		-84	-	-	-	-	-	-	-
A74110-Retirement Benefits/IMRF		-103	-	-	-	-	-	-	-
<b>AH74X-Benefits</b>		<b>-188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A71150-Consultants		-	19,473	51,478	-	13,592	4,277	-	-
A71220-Computer Services		19,419	20,684	3,923	-	-	-	-	-
A71230-Software & Online Services		-	-	94,939	553,700	553,700	492,859	654,000	654,000
A72510-Building Rentals		53,666	54,748	32,221	-	-	-	-	-
A72520-Record Storage		655,755	557,751	163,333	220,000	383,177	363,176	700,000	700,000
A79940-Miscell Contractual Services		141,750	144,000	12,000	-	-	-	-	-
A72815-Bank Service Charges		630	420	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>871,220</b>	<b>797,075</b>	<b>357,894</b>	<b>773,700</b>	<b>950,469</b>	<b>860,313</b>	<b>1,354,000</b>	<b>1,354,000</b>
A84040-Computer System Software		2,550	387,556	35,000	375,000	375,000	170,091	600,000	600,000
<b>AH8X-Capital Expenditures</b>		<b>2,550</b>	<b>387,556</b>	<b>35,000</b>	<b>375,000</b>	<b>375,000</b>	<b>170,091</b>	<b>600,000</b>	<b>600,000</b>
<b>Total Expenses</b>		<b>873,583</b>	<b>1,184,632</b>	<b>392,894</b>	<b>1,148,700</b>	<b>1,325,469</b>	<b>1,030,404</b>	<b>1,954,000</b>	<b>1,954,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	111,380	87,099	87,099	86,500	(599)	-1%
<b>Total Revenue</b>	<b>111,380</b>	<b>87,099</b>	<b>87,099</b>	<b>86,500</b>	<b>(599)</b>	<b>-1%</b>
AH6X-Commodities	988	32,000	32,000	22,000	(10,000)	-31%
AH7X-Contractuals	101,524	90,000	120,000	150,000	60,000	67%
<b>Total Expenses</b>	<b>102,512</b>	<b>122,000</b>	<b>152,000</b>	<b>172,000</b>	<b>50,000</b>	<b>41%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A48010-Interest		1,245	2,954	1,940	2,099	2,099	-	1,500	1,500
A49910-All Other Miscellaneous Revenue		207,028	103,977	109,440	85,000	85,000	103,852	85,000	85,000
<b>AHM-Miscellaneous .</b>		<b>208,273</b>	<b>106,930</b>	<b>111,380</b>	<b>87,099</b>	<b>87,099</b>	<b>103,852</b>	<b>86,500</b>	<b>86,500</b>
<b>Total Revenue</b>		<b>208,273</b>	<b>106,930</b>	<b>111,380</b>	<b>87,099</b>	<b>87,099</b>	<b>103,852</b>	<b>86,500</b>	<b>86,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A61010-Office Supplies		1,424	333	51	-	-	-	-	-
A61020-Computer Supplies		14,447	21,655	-724	30,000	30,000	20,436	20,000	20,000
A61040-Operational Supplies		899	357	1,661	2,000	2,000	287	2,000	2,000
<b>AH6X-Commodities</b>		<b>16,770</b>	<b>22,345</b>	<b>988</b>	<b>32,000</b>	<b>32,000</b>	<b>20,723</b>	<b>22,000</b>	<b>22,000</b>
A71230-Software & Online Services		37,009	19,629	70,284	50,000	80,000	72,247	115,000	115,000
A71500-Trips And Training		13,168	12,568	15,975	20,000	20,000	2,245	20,000	20,000
A71810-Dues And Subscriptions		-	665	-	-	-	-	-	-
A79950-All Other Miscellaneous		2,445	3,451	15,265	20,000	20,000	12,109	15,000	15,000
<b>AH7X-Contractuals</b>		<b>52,623</b>	<b>36,313</b>	<b>101,524</b>	<b>90,000</b>	<b>120,000</b>	<b>86,601</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Expenses</b>		<b>69,392</b>	<b>58,658</b>	<b>102,512</b>	<b>122,000</b>	<b>152,000</b>	<b>107,324</b>	<b>172,000</b>	<b>172,000</b>

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	229,030	175,000	175,000	205,000	30,000	17%
AHM-Miscellaneous	13,465	12,909	12,909	15,662	2,753	21%
<b>Total Revenue</b>	<b>242,495</b>	<b>187,909</b>	<b>187,909</b>	<b>220,662</b>	<b>32,753</b>	<b>17%</b>
AH7X-Contractuals	13,000	150,000	150,000	142,000	(8,000)	-5%
<b>Total Expenses</b>	<b>13,000</b>	<b>150,000</b>	<b>150,000</b>	<b>142,000</b>	<b>(8,000)</b>	<b>-5%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		216,846	227,047	229,030	175,000	175,000	172,622	205,000	205,000
<b>A46X-Charges for Services</b>		<b>216,846</b>	<b>227,047</b>	<b>229,030</b>	<b>175,000</b>	<b>175,000</b>	<b>172,622</b>	<b>205,000</b>	<b>205,000</b>
A48010-Interest		7,958	17,859	13,465	12,909	12,909	-	15,662	15,662
<b>AHM-Miscellaneous .</b>		<b>7,958</b>	<b>17,859</b>	<b>13,465</b>	<b>12,909</b>	<b>12,909</b>	<b>-</b>	<b>15,662</b>	<b>15,662</b>
<b>Total Revenue</b>		<b>224,804</b>	<b>244,906</b>	<b>242,495</b>	<b>187,909</b>	<b>187,909</b>	<b>172,622</b>	<b>220,662</b>	<b>220,662</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150	Consultants	116,560	-	-	50,000	50,000	19,032	-	-
A71230	Software & Online Services	72,435	35,250	13,000	100,000	100,000	-	142,000	142,000
<b>AH7X</b>	<b>Contractuals</b>	<b>188,995</b>	<b>35,250</b>	<b>13,000</b>	<b>150,000</b>	<b>150,000</b>	<b>19,032</b>	<b>142,000</b>	<b>142,000</b>
<b>Total Expenses</b>		<b>188,995</b>	<b>35,250</b>	<b>13,000</b>	<b>150,000</b>	<b>150,000</b>	<b>19,032</b>	<b>142,000</b>	<b>142,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	1,315	3,446	3,446	3,000	(446)	-13%
<b>Total Revenue</b>	<b>1,315</b>	<b>3,446</b>	<b>3,446</b>	<b>3,000</b>	<b>(446)</b>	<b>-13%</b>
AH6X-Commodities	0	1,000	1,000	1,000	0	0%
AH7X-Contractuals	14,682	28,000	28,000	73,708	45,708	163%
<b>Total Expenses</b>	<b>14,682</b>	<b>29,000</b>	<b>29,000</b>	<b>74,708</b>	<b>45,708</b>	<b>158%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M33X-State's Attorney F780-Environmental Prosecution Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A48010-Interest		936	1,957	1,315	1,446	1,446	-	1,000	1,000
A49910-All Other Miscellaneous Revenue		14,360	10,500	-	2,000	2,000	-	2,000	2,000
<b>AHM-Miscellaneous .</b>		<b>15,296</b>	<b>12,457</b>	<b>1,315</b>	<b>3,446</b>	<b>3,446</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>		<b>15,296</b>	<b>12,457</b>	<b>1,315</b>	<b>3,446</b>	<b>3,446</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M33X-State's Attorney F780-Environmental Prosecution Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
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
A79920-Transfers Other Funds		-	-	-	-	-	-	20,708	20,708
A79940-Miscell Contractual Services		-	-	5,749	-	-	-	-	-
A79950-All Other Miscellaneous		-	-	8,933	25,000	25,000	1,632	50,000	50,000
<b>AH7X-Contractuals</b>		-	-	<b>14,682</b>	<b>28,000</b>	<b>28,000</b>	<b>1,632</b>	<b>73,708</b>	<b>73,708</b>
<b>Total Expenses</b>		-	-	<b>14,682</b>	<b>29,000</b>	<b>29,000</b>	<b>1,632</b>	<b>74,708</b>	<b>74,708</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	0	48,000	48,000	100,000	52,000	108%
Total Revenue	0	48,000	48,000	100,000	52,000	108%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F261-Eviction Mediation Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43115	Eviction Mediation Program Filing Fees	-	-	-	48,000	48,000	109,331	100,000	100,000
A43X	Fines and Forfeitures	-	-	-	48,000	48,000	109,331	100,000	100,000
<b>Total Revenue</b>		-	-	-	48,000	48,000	109,331	100,000	100,000

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	0	105,000	105,000	105,000	0	0%
<b>Total Revenue</b>	<b>0</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>0</b>	<b>0%</b>
AH7X-Contractuals	0	120,130	120,130	120,130	0	0%
<b>Total Expenses</b>	<b>0</b>	<b>120,130</b>	<b>120,130</b>	<b>120,130</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F259-Foreclosure Mediation Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46337	Foreclosure Mediation Fees	-	-	-	105,000	105,000	79,250	105,000	105,000
A46X	Charges for Services	-	-	-	105,000	105,000	79,250	105,000	105,000
<b>Total Revenue</b>		-	-	-	105,000	105,000	79,250	105,000	105,000



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F259-Foreclosure Mediation Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71120-Interpreters		-	-	-	500	500	-	500	500
A71140-Legal Services		-	-	-	119,630	119,630	11,250	119,630	119,630
<b>AH7X-Contractuals</b>		-	-	-	<b>120,130</b>	<b>120,130</b>	<b>11,250</b>	<b>120,130</b>	<b>120,130</b>
<b>Total Expenses</b>		-	-	-	<b>120,130</b>	<b>120,130</b>	<b>11,250</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. An amount equal to GIS services county-wide will be transferred to the General Fund to offset costs of the GIS program.

## FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	1,327,392	1,430,000	1,430,000	1,668,333	238,333	17%
AHM-Miscellaneous	19,252	13,731	13,731	18,712	4,981	36%
<b>Total Revenue</b>	<b>1,346,644</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>1,687,045</b>	<b>243,314</b>	<b>17%</b>
AH7X-Contractuals	1,327,392	1,443,731	1,443,731	1,448,712	4,981	0%
<b>Total Expenses</b>	<b>1,327,392</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>1,448,712</b>	<b>4,981</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46930	GIS Fees	2,079,234	1,331,642	1,327,392	1,430,000	1,430,000	1,040,196	1,430,000	1,668,333
<b>A46X</b>	<b>Charges for Services</b>	<b>2,079,234</b>	<b>1,331,642</b>	<b>1,327,392</b>	<b>1,430,000</b>	<b>1,430,000</b>	<b>1,040,196</b>	<b>1,430,000</b>	<b>1,668,333</b>
A48010	Interest	9,291	18,172	19,252	13,731	13,731	-	18,712	18,712
<b>AHM</b>	<b>Miscellaneous .</b>	<b>9,291</b>	<b>18,172</b>	<b>19,252</b>	<b>13,731</b>	<b>13,731</b>	<b>-</b>	<b>18,712</b>	<b>18,712</b>
<b>Total Revenue</b>		<b>2,088,525</b>	<b>1,349,814</b>	<b>1,346,644</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>1,040,196</b>	<b>1,448,712</b>	<b>1,687,045</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-	Transfers Other Funds	2,077,187	1,331,642	1,327,392	1,443,731	1,443,731	-	1,448,712	1,448,712
<b>AH7X-</b>	<b>Contractuals</b>	<b>2,077,187</b>	<b>1,331,642</b>	<b>1,327,392</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>-</b>	<b>1,448,712</b>	<b>1,448,712</b>
<b>Total Expenses</b>		<b>2,077,187</b>	<b>1,331,642</b>	<b>1,327,392</b>	<b>1,443,731</b>	<b>1,443,731</b>	<b>-</b>	<b>1,448,712</b>	<b>1,448,712</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	666,739	550,627	550,627	679,000	128,373	23%
<b>Total Revenue</b>	<b>666,739</b>	<b>550,627</b>	<b>550,627</b>	<b>679,000</b>	<b>128,373</b>	<b>23%</b>
AH5X-Personnel	136,477	225,483	225,483	227,682	2,199	1%
AH6X-Commodities	601,573	500,000	625,651	725,000	225,000	45%
AH74X-Benefits	31,097	69,859	69,859	58,088	(11,771)	-17%
AH7X-Contractuals	130,824	500,000	500,000	500,000	0	0%
<b>Total Expenses</b>	<b>899,971</b>	<b>1,295,342</b>	<b>1,420,993</b>	<b>1,510,770</b>	<b>215,428</b>	<b>17%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	3	3	3
Part Time	1	1	1

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

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M30X-Sheriff Department F725-Inmate Welfare Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A48010-Interest		-	70,073	48,091	50,627	50,627	-	59,000	59,000
A48035-Commissary Commissions		-	444,045	329,574	260,000	260,000	336,900	330,000	330,000
A48040-Telephone Commissions		-	650,040	289,065	240,000	240,000	261,750	290,000	290,000
A49910-All Other Miscellaneous Revenue		-	5,027,398	8	-	-	-	-	-
<b>AHM-Miscellaneous .</b>		-	<b>6,191,554</b>	<b>666,739</b>	<b>550,627</b>	<b>550,627</b>	<b>598,650</b>	<b>679,000</b>	<b>679,000</b>
<b>Total Revenue</b>		-	<b>6,191,554</b>	<b>666,739</b>	<b>550,627</b>	<b>550,627</b>	<b>598,650</b>	<b>679,000</b>	<b>679,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M30X-Sheriff Department F725-Inmate Welfare Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	58,022	101,625	186,737	186,737	63,186	187,051	187,051
A51130-Payroll Accrual Year End		-	1,614	-2,101	-	-	-	-	-
A51160-Holiday Pay		-	934	504	-	-	-	-	-
A51200-Temporary PT Salaries/Wages		-	34,362	34,949	37,246	37,246	30,202	39,131	39,131
A51240-Opt Out Premium		-	1,500	1,500	1,500	1,500	1,269	1,500	1,500
<b>AH5X-Personnel</b>		-	<b>96,432</b>	<b>136,477</b>	<b>225,483</b>	<b>225,483</b>	<b>94,658</b>	<b>227,682</b>	<b>227,682</b>
A61010-Office Supplies		-	-	-	-	-	79	-	-
A61040-Operational Supplies		-	132,876	593,189	350,000	475,651	256,318	550,000	550,000
A61080-Food and Provisions		-	17,379	7,584	15,000	15,000	6,581	20,000	20,000
A61085-Food and Provisions - Employee		-	-	-	-	-	178	-	-
A65180-Miscellaneous Commodities		-	1,200	800	135,000	135,000	-	155,000	155,000
<b>AH6X-Commodities</b>		-	<b>151,455</b>	<b>601,573</b>	<b>500,000</b>	<b>625,651</b>	<b>263,155</b>	<b>725,000</b>	<b>725,000</b>
A74080-H/L/D Employee Benefits		-	63	15,398	41,312	41,312	1,730	29,410	29,410
A74100-Retirement Benefits/FICA		-	7,378	10,292	17,249	17,249	7,179	17,418	17,418
A74110-Retirement Benefits/IMRF		-	3,356	5,406	11,298	11,298	3,835	11,260	11,260
<b>AH74X-Benefits</b>		-	<b>10,797</b>	<b>31,097</b>	<b>69,859</b>	<b>69,859</b>	<b>12,744</b>	<b>58,088</b>	<b>58,088</b>
A71230-Software & Online Services		-	-	43,236	10,000	10,000	4,148	10,000	10,000
A71530-Programs and Services		-	26,215	44,013	250,000	250,000	27,969	250,000	250,000
A71960-Data/Telecommunications		-	7,539	41,613	50,000	50,000	50,678	50,000	50,000
A72530-Equipment Rental		-	1,916	1,962	10,000	10,000	1,883	10,000	10,000
A79940-Miscell Contractual Services		-	-	-	180,000	180,000	-	180,000	180,000
<b>AH7X-Contractuals</b>		-	<b>35,670</b>	<b>130,824</b>	<b>500,000</b>	<b>500,000</b>	<b>84,678</b>	<b>500,000</b>	<b>500,000</b>
<b>Total Expenses</b>		-	<b>294,353</b>	<b>899,971</b>	<b>1,295,342</b>	<b>1,420,993</b>	<b>455,235</b>	<b>1,510,770</b>	<b>1,510,770</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	8,194,623	0	64,815,469	0	0	0%
AHM-Miscellaneous	4,123	2,940	2,940	0	(2,940)	-100%
<b>Total Revenue</b>	<b>8,198,746</b>	<b>2,940</b>	<b>64,818,409</b>	<b>0</b>	<b>(2,940)</b>	<b>-100%</b>
AH8X-Capital Expenditures	8,220,568	0	70,748,193	0	0	0%
<b>Total Expenses</b>	<b>8,220,568</b>	<b>0</b>	<b>70,748,193</b>	<b>0</b>	<b>0</b>	<b>0%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M42X-Stormwater Management . Lake County Regional Stormwater Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45334	Grants - Federal	11,271,166	10,721,768	8,194,623	-	64,815,469	15,420,557	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>11,271,166</b>	<b>10,721,768</b>	<b>8,194,623</b>	<b>-</b>	<b>64,815,469</b>	<b>15,420,557</b>	<b>-</b>	<b>-</b>
A48010	Interest	1,036	3,907	4,123	2,940	2,940	59,181	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,036</b>	<b>3,907</b>	<b>4,123</b>	<b>2,940</b>	<b>2,940</b>	<b>59,181</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>11,272,202</b>	<b>10,725,675</b>	<b>8,198,746</b>	<b>2,940</b>	<b>64,818,409</b>	<b>15,479,737</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M42X-Stormwater Management . Lake County Regional Stormwater Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
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	8,220,568	-	70,748,193	6,310,522	-	-
<b>AH8X-Capital Expenditures</b>		<b>11,271,166</b>	<b>10,721,768</b>	<b>8,220,568</b>	<b>-</b>	<b>70,748,193</b>	<b>6,310,522</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>		<b>11,271,166</b>	<b>10,721,768</b>	<b>8,220,568</b>	<b>-</b>	<b>70,748,193</b>	<b>6,310,522</b>	<b>-</b>	<b>-</b>

# Law Enforcement Records Management System Fund

## FUND PURPOSE

This fund accounts for revenues and expenditures related to the operation and maintenance of Lake County’s Law Enforcement Records Management System (RMS). The system provides a standardized platform for managing law enforcement records across participating agencies, supporting data sharing, compliance, and efficient case management.

## FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	0	0	260,000	273,000	273,000	0%
A49X-Transfers	0	0	90,000	100,000	100,000	0%
Total Revenue	0	0	350,000	373,000	373,000	0%
AH7X-Contractuals	0	0	350,000	373,000	373,000	0%
Total Expenses	0	0	350,000	373,000	373,000	0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M30X-Sheriff Department F726-Law Enforcement Records Management System Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2022</b>	<b>Recognized Amount FY2023</b>	<b>Recognized Amount FY2024</b>	<b>Adopted Budget FY2025</b>	<b>Modified Budget FY2025</b>	<b>Y-T-D Recognized FY2025</b>	<b>Working Budget FY2026</b>
A45400-	Revenue From Other Government Bodies	-	-	-	-	260,000	124,083	273,000
<b>A45X-</b>	<b>Intergovernmental</b>	-	-	-	-	<b>260,000</b>	<b>124,083</b>	<b>273,000</b>
A49920-	Transfers From Other Funds	-	-	-	-	90,000	41,756	100,000
<b>A49X-</b>	<b>Transfers</b>	-	-	-	-	<b>90,000</b>	<b>41,756</b>	<b>100,000</b>
<b>Total Revenue</b>		-	-	-	-	<b>350,000</b>	<b>165,839</b>	<b>373,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M30X-Sheriff Department F726-Law Enforcement Records Management System Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Working Budget FY2026
A71230-	Software & Online Services	-	-	-	-	350,000	260,778	357,000
A79940-	Miscell Contractual Services	-	-	-	-	-	-	16,000
<b>AH7X-</b>	<b>Contractuals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>260,778</b>	<b>373,000</b>
<b>Total</b>	<b>Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>260,778</b>	<b>373,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	518,679	500,000	500,000	500,000	0	0%
AHM-Miscellaneous	8,838	11,250	11,250	11,761	511	5%
<b>Total Revenue</b>	<b>527,517</b>	<b>511,250</b>	<b>511,250</b>	<b>511,761</b>	<b>511</b>	<b>0%</b>
AH5X-Personnel	166,960	179,117	179,117	180,024	907	1%
AH6X-Commodities	126,553	127,729	127,729	132,392	4,663	4%
AH74X-Benefits	73,153	79,853	79,853	66,275	(13,578)	-17%
AH7X-Contractuals	78,680	91,603	91,603	98,417	6,814	7%
<b>Total Expenses</b>	<b>445,346</b>	<b>478,302</b>	<b>478,302</b>	<b>477,108</b>	<b>(1,194)</b>	<b>0%</b>

## GOALS

- Continue to keep pace and service the increased patron traffic as the WDBMLL and the 19th Circuit including the addition of staff.
- Compete the law library staff with a paralegal to assist SRL's with access to justice by providing procedural assistance in completing the necessary motions, petitions, pleadings, and orders their cases require.
- Update and implement a survey for patron feedback about the WDBMLL.
- Engage the judiciary, county personnel, the legal profession, and citizens in their quest for legal and governmental information, advocacy and convenience of services rendered.
- Continued re-organization of book stacks to achieve a more logical flow (working with space constraints) of title navigation and expectation when walking through the aisles.
- The Law Library will strive to partner with governmental and/or NFP stakeholders to provide resource and assistance programs at the WDBMLL.
- Continue to upgrade and collaborate closely with the Center for Self- Representation with a view to hosting SRL Center improvements and improving the Law Library webpage to promote ease-of-use and comfortability

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F252-Law Library

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		431,970	440,593	518,679	500,000	500,000	406,052	500,000	500,000
<b>A46X-Charges for Services</b>		<b>431,970</b>	<b>440,593</b>	<b>518,679</b>	<b>500,000</b>	<b>500,000</b>	<b>406,052</b>	<b>500,000</b>	<b>500,000</b>
A48010-Interest		2,063	4,437	3,085	3,250	3,250	-	3,761	3,761
A49910-All Other Miscellaneous Revenue		8,161	8,620	5,753	8,000	8,000	6,123	8,000	8,000
<b>AHM-Miscellaneous .</b>		<b>10,224</b>	<b>13,057</b>	<b>8,838</b>	<b>11,250</b>	<b>11,250</b>	<b>6,123</b>	<b>11,761</b>	<b>11,761</b>
<b>Total Revenue</b>		<b>442,194</b>	<b>453,650</b>	<b>527,517</b>	<b>511,250</b>	<b>511,250</b>	<b>412,175</b>	<b>511,761</b>	<b>511,761</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F252-Law Library

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		123,661	158,325	173,321	179,117	179,117	128,156	178,524	178,524
A51130-Payroll Accrual Year End		2,321	666	-6,440	-	-	-	-	-
A51140-Overtime Salaries And Wages		-	-	78	-	-	82	-	-
A51220-Vacation payout		-	-	-	-	-	502	-	-
A51240-Opt Out Premium		-	1,211	-	-	-	462	1,500	1,500
<b>AH5X-Personnel</b>		<b>125,982</b>	<b>160,202</b>	<b>166,960</b>	<b>179,117</b>	<b>179,117</b>	<b>129,203</b>	<b>180,024</b>	<b>180,024</b>
A61010-Office Supplies		8	-	-	-	-	75	-	-
A61030-Books Manuals And Periodicals		106,865	127,941	126,519	127,504	127,504	109,041	131,192	131,192
A61040-Operational Supplies		35	22	34	225	225	67	1,200	1,200
<b>AH6X-Commodities</b>		<b>106,908</b>	<b>127,963</b>	<b>126,553</b>	<b>127,729</b>	<b>127,729</b>	<b>109,182</b>	<b>132,392</b>	<b>132,392</b>
A74080-H/L/D Employee Benefits		45,273	48,348	52,425	55,314	55,314	35,972	41,756	41,756
A74100-Retirement Benefits/FICA		9,104	11,670	12,088	13,702	13,702	9,524	13,772	13,772
A74110-Retirement Benefits/IMRF		9,206	8,244	8,640	10,837	10,837	7,497	10,747	10,747
<b>AH74X-Benefits</b>		<b>63,583</b>	<b>68,262</b>	<b>73,153</b>	<b>79,853</b>	<b>79,853</b>	<b>52,993</b>	<b>66,275</b>	<b>66,275</b>
A71220-Computer Services		34,152	34,840	35,540	41,252	41,252	27,069	41,977	41,977
A71230-Software & Online Services		5,187	5,244	5,627	7,240	7,240	6,071	8,526	8,526
A71810-Dues And Subscriptions		441	120	120	510	510	70	575	575
A71960-Data/Telecommunications		2,418	3,149	3,467	3,720	3,720	3,003	4,440	4,440
A72530-Equipment Rental		3,940	3,521	3,582	6,627	6,627	2,128	8,622	8,622
A73195-Indirect Cost Allocations		27,991	30,178	30,344	32,254	32,254	32,254	34,277	34,277
<b>AH7X-Contractuals</b>		<b>74,129</b>	<b>77,053</b>	<b>78,680</b>	<b>91,603</b>	<b>91,603</b>	<b>70,594</b>	<b>98,417</b>	<b>98,417</b>
<b>Total Expenses</b>		<b>370,601</b>	<b>433,479</b>	<b>445,346</b>	<b>478,302</b>	<b>478,302</b>	<b>361,973</b>	<b>477,108</b>	<b>477,108</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	0	10,000	10,000	5,000	(5,000)	-50%
AHM-Miscellaneous	380	432	432	450	18	4%
<b>Total Revenue</b>	<b>380</b>	<b>10,432</b>	<b>10,432</b>	<b>5,450</b>	<b>(4,982)</b>	<b>-48%</b>
AH7X-Contractuals	6,200	10,000	10,000	20,000	10,000	100%
<b>Total Expenses</b>	<b>6,200</b>	<b>10,000</b>	<b>10,000</b>	<b>20,000</b>	<b>10,000</b>	<b>100%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46030	Asset Forfeiture - State	-	3,293	-	10,000	10,000	-	5,000	5,000
<b>A46X</b>	<b>Charges for Services</b>	<b>-</b>	<b>3,293</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
A48010	Interest	283	581	380	432	432	-	450	450
<b>AHM</b>	<b>Miscellaneous .</b>	<b>283</b>	<b>581</b>	<b>380</b>	<b>432</b>	<b>432</b>	<b>-</b>	<b>450</b>	<b>450</b>
<b>Total Revenue</b>		<b>283</b>	<b>3,873</b>	<b>380</b>	<b>10,432</b>	<b>10,432</b>	<b>-</b>	<b>5,450</b>	<b>5,450</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51120-Permanent PT Salaries/Wages		-	-	-	-	-	2,692	-	-
<b>AH5X-Personnel</b>		-	-	-	-	-	<b>2,692</b>	-	-
A74100-Retirement Benefits/FICA		-	-	-	-	-	206	-	-
A74110-Retirement Benefits/IMRF		-	-	-	-	-	163	-	-
<b>AH74X-Benefits</b>		-	-	-	-	-	<b>369</b>	-	-
A79940-Miscell Contractual Services		-	-	5,000	5,000	5,000	3,375	10,000	10,000
A79950-All Other Miscellaneous		1,034	-	1,200	5,000	5,000	7,138	10,000	10,000
<b>AH7X-Contractuals</b>		<b>1,034</b>	-	<b>6,200</b>	<b>10,000</b>	<b>10,000</b>	<b>10,513</b>	<b>20,000</b>	<b>20,000</b>
<b>Total Expenses</b>		<b>1,034</b>	-	<b>6,200</b>	<b>10,000</b>	<b>10,000</b>	<b>13,573</b>	<b>20,000</b>	<b>20,000</b>

# PUBLIC WORKS AND TRANSPORTATION COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	13,432,750	12,215,076	12,215,076	12,215,076	0	0%
A45X-Intergovernmental	2,373,838	0	0	0	0	0%
AHM-Miscellaneous	1,591,762	0	0	980,000	980,000	0%
<b>Total Revenue</b>	<b>17,398,350</b>	<b>12,215,076</b>	<b>12,215,076</b>	<b>13,195,076</b>	<b>980,000</b>	<b>8%</b>
AH7X-Contractuals	1,355,725	0	0	0	0	0%
AH8X-Capital Expenditures	6,208,562	12,215,076	42,383,591	13,195,076	980,000	8%
<b>Total Expenses</b>	<b>7,564,287</b>	<b>12,215,076</b>	<b>42,383,591</b>	<b>13,195,076</b>	<b>980,000</b>	<b>8%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41230-Motor Fuel Tax Allotments		12,004,402	13,193,455	13,432,750	12,215,076	12,215,076	7,900,599	12,215,076	12,215,076
<b>A41X-Taxes</b>		<b>12,004,402</b>	<b>13,193,455</b>	<b>13,432,750</b>	<b>12,215,076</b>	<b>12,215,076</b>	<b>7,900,599</b>	<b>12,215,076</b>	<b>12,215,076</b>
A45400-Revenue From Other Government Bodies		-	-	2,373,838	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>-</b>	<b>-</b>	<b>2,373,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010-Interest		-	-	1,591,762	-	-	821,721	980,000	980,000
<b>AHM-Miscellaneous .</b>		<b>-</b>	<b>-</b>	<b>1,591,762</b>	<b>-</b>	<b>-</b>	<b>821,721</b>	<b>980,000</b>	<b>980,000</b>
<b>Total Revenue</b>		<b>12,004,402</b>	<b>13,193,455</b>	<b>17,398,350</b>	<b>12,215,076</b>	<b>12,215,076</b>	<b>8,722,321</b>	<b>13,195,076</b>	<b>13,195,076</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
	A79920-Transfers Other Funds	-	-	1,355,725	-	-	-	-	-
	<b>AH7X-Contractuals</b>	-	-	<b>1,355,725</b>	-	-	-	-	-
	A82010-Buildings And Structures	-	-	-	-	-	-	337,245	337,245
	A85020-Roads & Road Constr & Maintenance	245,052	6,827,456	6,208,562	12,215,076	42,383,591	6,582,323	12,857,831	12,857,831
	<b>AH8X-Capital Expenditures</b>	<b>245,052</b>	<b>6,827,456</b>	<b>6,208,562</b>	<b>12,215,076</b>	<b>42,383,591</b>	<b>6,582,323</b>	<b>13,195,076</b>	<b>13,195,076</b>
	<b>Total Expenses</b>	<b>245,052</b>	<b>6,827,456</b>	<b>7,564,287</b>	<b>12,215,076</b>	<b>42,383,591</b>	<b>6,582,323</b>	<b>13,195,076</b>	<b>13,195,076</b>

# PUBLIC WORKS AND TRANSPORTATION COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	18,116,905	16,750,674	16,750,674	17,025,245	274,571	2%
A45X-Intergovernmental	1,018,092	5,863,800	7,384,806	855,845	(5,007,955)	-85%
AHM-Miscellaneous	3,956,380	348,929	348,929	2,100,000	1,751,071	502%
<b>Total Revenue</b>	<b>23,091,377</b>	<b>22,963,403</b>	<b>24,484,409</b>	<b>19,981,090</b>	<b>(2,982,313)</b>	<b>-13%</b>
AH6X-Commodities	1,480,991	2,274,700	2,274,700	2,425,200	150,500	7%
AH7X-Contractuals	2,475,838	4,720,100	4,720,100	4,910,400	190,300	4%
AH8X-Capital Expenditures	19,698,902	15,968,603	68,101,151	12,645,490	(3,323,113)	-21%
<b>Total Expenses</b>	<b>23,655,731</b>	<b>22,963,403</b>	<b>75,095,951</b>	<b>19,981,090</b>	<b>(2,982,313)</b>	<b>-13%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M43X-Division of Transportation . F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41230-Motor Fuel Tax Allotments		24,420,231	17,454,441	18,116,905	16,750,674	16,750,674	12,119,345	17,025,245	17,025,245
<b>A41X-Taxes</b>		<b>24,420,231</b>	<b>17,454,441</b>	<b>18,116,905</b>	<b>16,750,674</b>	<b>16,750,674</b>	<b>12,119,345</b>	<b>17,025,245</b>	<b>17,025,245</b>
A45400-Revenue From Other Government Bodies		-	15,750	362,208	5,000,000	6,521,006	-	-	-
A45410-DOT Signs and Markings Revenue		137,294	125,603	118,247	149,200	149,200	16,462	105,745	105,745
A45430-DOT Signal Maintenance Rev		707,835	837,320	537,636	714,600	714,600	364,299	750,100	750,100
<b>A45X-Intergovernmental</b>		<b>845,129</b>	<b>978,673</b>	<b>1,018,092</b>	<b>5,863,800</b>	<b>7,384,806</b>	<b>380,761</b>	<b>855,845</b>	<b>855,845</b>
A48010-Interest		64,160	633,699	3,956,380	348,929	348,929	1,401,877	2,100,000	2,100,000
<b>AHM-Miscellaneous .</b>		<b>64,160</b>	<b>633,699</b>	<b>3,956,380</b>	<b>348,929</b>	<b>348,929</b>	<b>1,401,877</b>	<b>2,100,000</b>	<b>2,100,000</b>
<b>Total Revenue</b>		<b>25,329,520</b>	<b>19,066,813</b>	<b>23,091,377</b>	<b>22,963,403</b>	<b>24,484,409</b>	<b>13,901,983</b>	<b>19,981,090</b>	<b>19,981,090</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M43X-Division of Transportation . F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A65030	Highway Materials	1,562,018	1,761,469	1,480,991	2,274,700	2,274,700	1,422,346	2,425,200	2,425,200
<b>AH6X</b>	<b>Commodities</b>	<b>1,562,018</b>	<b>1,761,469</b>	<b>1,480,991</b>	<b>2,274,700</b>	<b>2,274,700</b>	<b>1,422,346</b>	<b>2,425,200</b>	<b>2,425,200</b>
A71910	Gas For Heating	1,177	1,173	1,252	1,500	1,500	1,023	1,500	1,500
A71920	Electricity	62,354	68,425	68,339	99,505	99,505	54,756	104,225	104,225
A79940	Miscell Contractual Services	3,425,955	3,327,570	2,406,247	4,619,095	4,619,095	1,560,258	4,804,675	4,804,675
<b>AH7X</b>	<b>Contractuals</b>	<b>3,489,486</b>	<b>3,397,169</b>	<b>2,475,838</b>	<b>4,720,100</b>	<b>4,720,100</b>	<b>1,616,038</b>	<b>4,910,400</b>	<b>4,910,400</b>
A82010	Buildings And Structures	-	-	76,052	150,000	150,000	740,984	-	-
A85020	Roads & Road Constr & Maintenance	6,901,335	15,052,802	19,622,850	15,818,603	67,951,151	11,971,654	12,645,490	12,645,490
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>6,901,335</b>	<b>15,052,802</b>	<b>19,698,902</b>	<b>15,968,603</b>	<b>68,101,151</b>	<b>12,712,638</b>	<b>12,645,490</b>	<b>12,645,490</b>
<b>Total Expenses</b>		<b>11,952,839</b>	<b>20,211,440</b>	<b>23,655,731</b>	<b>22,963,403</b>	<b>75,095,951</b>	<b>15,751,022</b>	<b>19,981,090</b>	<b>19,981,090</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	199,105	175,000	175,000	180,250	5,250	3%
AHM-Miscellaneous	3,113	3,972	3,972	4,033	61	2%
<b>Total Revenue</b>	<b>202,217</b>	<b>178,972</b>	<b>178,972</b>	<b>184,283</b>	<b>5,311</b>	<b>3%</b>
AH7X-Contractuals	175,000	175,000	175,000	180,250	5,250	3%
<b>Total Expenses</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>180,250</b>	<b>5,250</b>	<b>3%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F255-Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		165,986	170,236	182,418	175,000	175,000	155,222	180,250	180,250
A46040-Annual Support Fee's		-	-	16,686	-	-	-	-	-
<b>A46X-Charges for Services</b>		<b>165,986</b>	<b>170,236</b>	<b>199,105</b>	<b>175,000</b>	<b>175,000</b>	<b>155,222</b>	<b>180,250</b>	<b>180,250</b>
A48010-Interest		2,992	4,953	3,113	3,972	3,972	-	4,033	4,033
<b>AHM-Miscellaneous .</b>		<b>2,992</b>	<b>4,953</b>	<b>3,113</b>	<b>3,972</b>	<b>3,972</b>	<b>-</b>	<b>4,033</b>	<b>4,033</b>
<b>Total Revenue</b>		<b>168,978</b>	<b>175,189</b>	<b>202,217</b>	<b>178,972</b>	<b>178,972</b>	<b>155,222</b>	<b>184,283</b>	<b>184,283</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F255-Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
		Amount FY2022	Amount FY2023	Amount FY2024	Budget FY2025	Budget FY2025	Recognized FY2025	Request Budget FY2026	Admin Budget FY2026
A79940-Miscell	Contractual Services	173,701	175,000	175,000	175,000	175,000	132,500	180,250	180,250
<b>AH7X-Contractuals</b>		<b>173,701</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>132,500</b>	<b>180,250</b>	<b>180,250</b>
<b>Total Expenses</b>		<b>173,701</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>132,500</b>	<b>180,250</b>	<b>180,250</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	2,029,746	0	0	0	0	0%
AHM-Miscellaneous	22,364	18,838	18,838	20,601	1,763	9%
<b>Total Revenue</b>	<b>2,052,110</b>	<b>18,838</b>	<b>18,838</b>	<b>20,601</b>	<b>1,763</b>	<b>9%</b>
AH5X-Personnel	75,260	77,250	77,250	76,825	(425)	-1%
AH6X-Commodities	365	1,700	1,700	0	(1,700)	-100%
AH74X-Benefits	36,441	39,774	39,774	10,412	(29,362)	-74%
AH7X-Contractuals	48,685	562,800	562,800	707,800	145,000	26%
<b>Total Expenses</b>	<b>160,751</b>	<b>681,524</b>	<b>681,524</b>	<b>795,037</b>	<b>113,513</b>	<b>17%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	1	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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M33X-State's Attorney F771-Opioid Settlement Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45355	National Opioid Settlement	430,247	1,133,999	2,029,746	-	-	966,417	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>430,247</b>	<b>1,133,999</b>	<b>2,029,746</b>	<b>-</b>	<b>-</b>	<b>966,417</b>	<b>-</b>	<b>-</b>
A48010	Interest	-	18,838	22,364	18,838	18,838	-	20,601	20,601
<b>AHM</b>	<b>Miscellaneous</b>	<b>-</b>	<b>18,838</b>	<b>22,364</b>	<b>18,838</b>	<b>18,838</b>	<b>-</b>	<b>20,601</b>	<b>20,601</b>
<b>Total Revenue</b>		<b>430,247</b>	<b>1,152,837</b>	<b>2,052,110</b>	<b>18,838</b>	<b>18,838</b>	<b>966,417</b>	<b>20,601</b>	<b>20,601</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M33X-State's Attorney F771-Opioid Settlement Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	-	76,558	77,250	77,250	25,609	75,325	75,325
A51130-Payroll Accrual Year End		-	1,298	-1,298	-	-	-	-	-
A51220-Vacation payout		-	-	-	-	-	294	-	-
A51240-Opt Out Premium		-	-	-	-	-	519	1,500	1,500
<b>AH5X-Personnel</b>		-	<b>1,298</b>	<b>75,260</b>	<b>77,250</b>	<b>77,250</b>	<b>26,422</b>	<b>76,825</b>	<b>76,825</b>
A61010-Office Supplies		-	-	65	1,700	1,700	82	-	-
A65180-Miscellaneous Commodities		-	-	300	-	-	-	-	-
<b>AH6X-Commodities</b>		-	-	<b>365</b>	<b>1,700</b>	<b>1,700</b>	<b>82</b>	-	-
A74080-H/L/D Employee Benefits		-	-	27,761	29,190	29,190	2,339	-	-
A74100-Retirement Benefits/FICA		-	84	5,061	5,910	5,910	1,992	5,877	5,877
A74110-Retirement Benefits/IMRF		-	59	3,618	4,674	4,674	1,574	4,535	4,535
<b>AH74X-Benefits</b>		-	<b>143</b>	<b>36,441</b>	<b>39,774</b>	<b>39,774</b>	<b>5,905</b>	<b>10,412</b>	<b>10,412</b>
A71150-Consultants		-	-	42,075	30,000	30,000	-	-	-
A71230-Software & Online Services		-	-	261	300	300	-	300	300
A71440-Stipend		-	-	-	2,500	2,500	-	2,500	2,500
A71500-Trips And Training		-	-	2,349	30,000	30,000	1,442	5,000	5,000
A71710-Grant Projects		-	-	-	500,000	500,000	5,931	700,000	700,000
A79950-All Other Miscellaneous		-	-	4,000	-	-	-	-	-
<b>AH7X-Contractuals</b>		-	-	<b>48,685</b>	<b>562,800</b>	<b>562,800</b>	<b>7,374</b>	<b>707,800</b>	<b>707,800</b>
<b>Total Expenses</b>		-	<b>1,441</b>	<b>160,751</b>	<b>681,524</b>	<b>681,524</b>	<b>39,783</b>	<b>795,037</b>	<b>795,037</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	974,850	1,049,000	1,049,000	1,023,500	(25,500)	-2%
AHM-Miscellaneous	37,830	38,347	38,347	38,000	(347)	-1%
<b>Total Revenue</b>	<b>1,012,680</b>	<b>1,087,347</b>	<b>1,087,347</b>	<b>1,061,500</b>	<b>(25,847)</b>	<b>-2%</b>
AH6X-Commodities	87,148	145,000	145,000	138,500	(6,500)	-4%
AH7X-Contractuals	818,148	1,370,335	1,370,335	1,558,500	188,165	14%
<b>Total Expenses</b>	<b>905,296</b>	<b>1,515,335</b>	<b>1,515,335</b>	<b>1,697,000</b>	<b>181,665</b>	<b>12%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M32X-Circuit Courts F250-Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46755-GPS		8,320	37,280	4,691	10,000	10,000	-	10,000	10,000
A46761-Crime Victims Service Fee		29,847	50,422	14,487	17,000	17,000	7,466	17,000	17,000
A46763-Probation Services Operations		39,624	40,754	33,754	35,000	35,000	26,901	35,000	35,000
A46764-Probation Services - Order of Protections		2,418	2,480	2,310	2,000	2,000	1,295	1,500	1,500
A46765-Probation Service Fees		823,191	923,126	722,419	775,000	775,000	511,126	750,000	750,000
A46766-Probation - Pretrial		97,057	109,427	39,559	40,000	40,000	17,882	30,000	30,000
A46767-Probation - Conditional Discharge		129,648	129,603	93,842	110,000	110,000	75,624	110,000	110,000
A46768-Probation - Court Supervision		16,089	12,254	9,788	10,000	10,000	7,832	10,000	10,000
A46769-Probation - Conditional Supervision		57,575	60,944	54,002	50,000	50,000	47,754	60,000	60,000
<b>A46X-Charges for Services</b>		<b>1,203,768</b>	<b>1,366,290</b>	<b>974,850</b>	<b>1,049,000</b>	<b>1,049,000</b>	<b>695,879</b>	<b>1,023,500</b>	<b>1,023,500</b>
A48010-Interest		23,081	53,613	37,830	38,347	38,347	-	38,000	38,000
A49910-All Other Miscellaneous Revenue		10	-	-	-	-	-	-	-
<b>AHM-Miscellaneous .</b>		<b>23,091</b>	<b>53,613</b>	<b>37,830</b>	<b>38,347</b>	<b>38,347</b>	<b>-</b>	<b>38,000</b>	<b>38,000</b>
<b>Total Revenue</b>		<b>1,226,860</b>	<b>1,419,902</b>	<b>1,012,680</b>	<b>1,087,347</b>	<b>1,087,347</b>	<b>695,879</b>	<b>1,061,500</b>	<b>1,061,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M32X-Circuit Courts F250-Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A61030-Books Manuals And Periodicals		2,740	2,837	2,904	4,000	4,000	723	4,000	4,000
A61040-Operational Supplies		38	-	3,158	6,500	6,500	-	6,500	6,500
A65020-Laboratory Supplies		55,584	60,886	60,023	110,000	110,000	58,175	110,000	110,000
A65090-Gasoline		17,668	17,637	19,086	22,000	22,000	9,688	15,000	15,000
A65180-Miscellaneous Commodities		1,230	1,218	1,977	2,500	2,500	2,093	3,000	3,000
<b>AH6X-Commodities</b>		<b>77,259</b>	<b>82,578</b>	<b>87,148</b>	<b>145,000</b>	<b>145,000</b>	<b>70,679</b>	<b>138,500</b>	<b>138,500</b>
A71220-Computer Services		4,679	3,448	3,552	137,000	137,000	2,850	120,000	120,000
A71230-Software & Online Services		115,172	101,337	124,939	107,873	107,873	99,986	110,000	110,000
A71450-Mileage Reimbursement		-	-	-	1,000	1,000	-	1,000	1,000
A71500-Trips And Training		48,510	35,064	48,533	107,000	107,000	35,263	110,000	110,000
A71530-Programs and Services		-	52,624	16,853	20,500	20,500	-	221,000	221,000
A71810-Dues And Subscriptions		-	861	5,794	6,400	6,400	2,083	6,000	6,000
A71950-Cellular Phones		21,472	27,820	27,837	33,567	33,567	19,376	33,000	33,000
A72040-Adult Residential Treatment		200,945	233,519	288,768	440,000	440,000	35,256	500,000	500,000
A72210-Motor Vehicle Maintenance & Repairs		19,908	21,113	22,703	18,000	18,000	13,706	15,000	15,000
A72260-Office Equip Maintenance And Repairs		-	-	-	750	750	-	1,000	1,000
A72280-Equipment Maintenance		-	-	142	1,000	1,000	-	1,500	1,500
A72540-Vehicle Leases		-	-	-	32,745	32,745	-	35,000	35,000
A79940-Miscell Contractual Services		72,803	89,982	178,984	197,500	197,500	90,947	135,000	135,000
A72940-All Other Fees		50,728	50,324	100,043	267,000	267,000	114,556	270,000	270,000
<b>AH7X-Contractuals</b>		<b>534,217</b>	<b>616,093</b>	<b>818,148</b>	<b>1,370,335</b>	<b>1,370,335</b>	<b>414,025</b>	<b>1,558,500</b>	<b>1,558,500</b>
<b>Total Expenses</b>		<b>611,476</b>	<b>698,671</b>	<b>905,296</b>	<b>1,515,335</b>	<b>1,515,335</b>	<b>484,705</b>	<b>1,697,000</b>	<b>1,697,000</b>

# Public Defender’s Records Automation

## FUND PURPOSE

The Public Defender’s Records Automation Fund is a special fund created by Illinois statute by Public Act 100-0987. It is funded through fee assessments, for establishing and maintaining automated record keeping systems for the Public Defender’s Office.

## FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	27	0	0	27	27	0%
A46X-Charges for Services	4,453	3,000	3,000	3,000	0	0%
Total Revenue	4,480	3,000	3,000	3,027	27	1%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		3,143	3,764	4,453	3,000	3,000	2,663	3,000	3,000
<b>A46X-Charges for Services</b>		<b>3,143</b>	<b>3,764</b>	<b>4,453</b>	<b>3,000</b>	<b>3,000</b>	<b>2,663</b>	<b>3,000</b>	<b>3,000</b>
A48010-Interest		-	-	27	-	-	-	27	27
<b>AHM-Miscellaneous .</b>		<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>27</b>
<b>Total Revenue</b>		<b>3,143</b>	<b>3,764</b>	<b>4,480</b>	<b>3,000</b>	<b>3,000</b>	<b>2,663</b>	<b>3,027</b>	<b>3,027</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
	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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	633	0	0	317	317	0%
A45X-Intergovernmental	84,197	0	0	105,000	105,000	0%
<b>Total Revenue</b>	<b>84,830</b>	<b>0</b>	<b>0</b>	<b>105,317</b>	<b>105,317</b>	<b>0%</b>
AH6X-Commodities	4,169	0	14,500	12,000	12,000	0%
AH7X-Contractuals	80,028	113,114	98,614	93,000	(20,114)	-18%
<b>Total Expenses</b>	<b>84,197</b>	<b>113,114</b>	<b>113,114</b>	<b>105,000</b>	<b>(8,114)</b>	<b>-7%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M36X-Public Defender F251-Supreme Court Public Defender Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45350-Other State Funds		-	20,000	84,197	-	-	113,115	105,000	105,000
<b>A45X-Intergovernmental</b>		-	<b>20,000</b>	<b>84,197</b>	-	-	<b>113,115</b>	<b>105,000</b>	<b>105,000</b>
A48010-Interest		-	-	633	-	-	-	317	317
<b>AHM-Miscellaneous .</b>		-	-	<b>633</b>	-	-	-	<b>317</b>	<b>317</b>
<b>Total Revenue</b>		-	<b>20,000</b>	<b>84,830</b>	-	-	<b>113,115</b>	<b>105,317</b>	<b>105,317</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M36X-Public Defender F251-Supreme Court Public Defender Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A61010-Office Supplies		-	-	-	-	-	2,996	-	-
A61040-Operational Supplies		-	-	4,169	-	14,500	6,896	-	12,000
<b>AH6X-Commodities</b>		-	-	<b>4,169</b>	-	<b>14,500</b>	<b>9,892</b>	-	<b>12,000</b>
A71140-Legal Services		-	20,000	13,500	43,914	27,764	7,500	33,000	21,000
A71230-Software & Online Services		-	-	66,528	69,200	69,200	69,189	72,000	72,000
A79940-Miscell Contractual Services		-	-	-	-	1,650	1,612	-	-
<b>AH7X-Contractuals</b>		-	<b>20,000</b>	<b>80,028</b>	<b>113,114</b>	<b>98,614</b>	<b>78,301</b>	<b>105,000</b>	<b>93,000</b>
<b>Total Expenses</b>		-	<b>20,000</b>	<b>84,197</b>	<b>113,114</b>	<b>113,114</b>	<b>88,193</b>	<b>105,000</b>	<b>105,000</b>



# FINANCIAL AND ADMINISTRATIVE COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	933,812	900,000	900,000	1,050,000	150,000	17%
AHM-Miscellaneous	18,881	24,970	24,970	24,817	(153)	-1%
<b>Total Revenue</b>	<b>952,693</b>	<b>924,970</b>	<b>924,970</b>	<b>1,074,817</b>	<b>149,847</b>	<b>16%</b>
AH5X-Personnel	782,831	619,723	619,723	508,999	(110,724)	-18%
AH6X-Commodities	1,178	1,200	1,200	1,100	(100)	-8%
AH74X-Benefits	299,558	252,287	252,287	207,279	(45,008)	-18%
AH7X-Contractuals	287,047	366,793	366,793	332,306	(34,487)	-9%
<b>Total Expenses</b>	<b>1,370,614</b>	<b>1,240,003</b>	<b>1,240,003</b>	<b>1,049,684</b>	<b>(190,319)</b>	<b>-15%</b>

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	12	10	8
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Admin Assistant	4
Admin/Research Specialist	3
Manager Svcs & Support	1
<b>TOTAL</b>	<b>8</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		1,463,566	936,577	933,812	900,000	900,000	730,891	900,000	1,050,000
<b>A46X-Charges for Services</b>		<b>1,463,566</b>	<b>936,577</b>	<b>933,812</b>	<b>900,000</b>	<b>900,000</b>	<b>730,891</b>	<b>900,000</b>	<b>1,050,000</b>
A48010-Interest		19,186	30,754	18,881	24,970	24,970	-	24,817	24,817
<b>AHM-Miscellaneous .</b>		<b>19,186</b>	<b>30,754</b>	<b>18,881</b>	<b>24,970</b>	<b>24,970</b>	<b>-</b>	<b>24,817</b>	<b>24,817</b>
<b>Total Revenue</b>		<b>1,482,752</b>	<b>967,331</b>	<b>952,693</b>	<b>924,970</b>	<b>924,970</b>	<b>730,891</b>	<b>924,817</b>	<b>1,074,817</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		829,937	859,997	804,497	619,723	619,723	480,658	505,499	505,499
A51130-Payroll Accrual Year End		4,107	-3,758	-30,148	-	-	-	-	-
A51140-Overtime Salaries And Wages		4,217	2,015	3,426	-	-	6,699	3,500	3,500
A51200-Temporary PT Salaries/Wages		6,540	-	-	-	-	-	-	-
A51210-Performance Appraisals		1,328	1,048	4,191	-	-	11,464	-	-
A51240-Opt Out Premium		1,460	1,442	865	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>847,589</b>	<b>860,744</b>	<b>782,831</b>	<b>619,723</b>	<b>619,723</b>	<b>498,821</b>	<b>508,999</b>	<b>508,999</b>
A61040-Operational Supplies		1,014	-	1,178	1,200	1,200	17	1,100	1,100
<b>AH6X-Commodities</b>		<b>1,014</b>	<b>-</b>	<b>1,178</b>	<b>1,200</b>	<b>1,200</b>	<b>17</b>	<b>1,100</b>	<b>1,100</b>
A74080-H/L/D Employee Benefits		233,055	212,224	202,158	167,385	167,385	128,619	137,910	137,910
A74100-Retirement Benefits/FICA		61,081	59,036	56,795	47,409	47,409	36,379	38,938	38,938
A74110-Retirement Benefits/IMRF		62,250	41,720	40,605	37,493	37,493	28,646	30,431	30,431
<b>AH74X-Benefits .</b>		<b>356,386</b>	<b>312,980</b>	<b>299,558</b>	<b>252,287</b>	<b>252,287</b>	<b>193,644</b>	<b>207,279</b>	<b>207,279</b>
A71220-Computer Services		175,996	110,362	115,579	200,000	200,000	107,787	200,000	200,000
A71230-Software & Online Services		30	-	240	2,200	2,200	270	500	500
A71470-Employee Relations		69	-	-	-	-	-	-	-
A72280-Equipment Maintenance		759	-	-	-	-	-	-	-
A79950-All Other Miscellaneous		842	14,178	1,807	200	200	-	1,000	1,000
A72840-Temporary Employment Services		-	38,500	42,000	32,000	32,000	32,000	33,750	33,750
A73195-Indirect Cost Allocations		149,774	162,403	127,422	132,393	132,393	132,393	97,056	97,056
<b>AH7X-Contractuals</b>		<b>327,470</b>	<b>325,443</b>	<b>287,047</b>	<b>366,793</b>	<b>366,793</b>	<b>272,450</b>	<b>332,306</b>	<b>332,306</b>
<b>Total Expenses</b>		<b>1,532,459</b>	<b>1,499,167</b>	<b>1,370,614</b>	<b>1,240,003</b>	<b>1,240,003</b>	<b>964,932</b>	<b>1,049,684</b>	<b>1,049,684</b>

## PUBLIC WORKS AND TRANSPORTATION COMMITTEE

## RTA ¼ % 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 Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

## FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	41,300,408	43,401,506	43,401,506	42,967,426	(434,080)	-1%
A45X-Intergovernmental	9,573,339	1,766,082	4,130,282	2,626,982	860,900	49%
AHM-Miscellaneous	855,614	893,455	893,455	1,046,265	152,810	17%
<b>Total Revenue</b>	<b>51,729,362</b>	<b>46,061,043</b>	<b>48,425,243</b>	<b>46,640,673</b>	<b>579,630</b>	<b>1%</b>
AH5X-Personnel	1,081,000	1,466,332	1,466,332	1,518,456	52,124	4%
AH74X-Benefits	376,679	540,597	540,597	548,461	7,864	1%
AH7X-Contractuals	10,241,874	9,001,310	9,964,494	8,470,826	(530,484)	-6%
AH8X-Capital Expenditures	30,960,052	35,052,805	138,116,283	36,102,930	1,050,125	3%
<b>Total Expenses</b>	<b>42,659,605</b>	<b>46,061,044</b>	<b>150,087,706</b>	<b>46,640,673</b>	<b>579,629</b>	<b>1%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	13	16	16
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accountant II	2
Manager of In-House Design	1
Prin Engineer	2
Prin Engineering Tech	1
Principal Planner	1
Right of Way Agent	1
Sr Engineer	6
Sr Planner	1
TMC Manager	1
<b>TOTAL</b>	<b>16</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41170-1/4% Supplemental Sales Tax		39,914,165	41,172,638	41,300,408	43,401,506	43,401,506	27,637,963	42,967,426	42,967,426
<b>A41X-Taxes</b>		<b>39,914,165</b>	<b>41,172,638</b>	<b>41,300,408</b>	<b>43,401,506</b>	<b>43,401,506</b>	<b>27,637,963</b>	<b>42,967,426</b>	<b>42,967,426</b>
A45400-Revenue From Other Government Bodies		1,430,418	1,714,443	9,401,251	1,766,082	4,130,282	1,877,423	2,626,982	2,626,982
A45405-Section 5310 Paratransit_45405		-	-	172,088	-	-	-	-	-
<b>A45X-Intergovernmental</b>		<b>1,430,418</b>	<b>1,714,443</b>	<b>9,573,339</b>	<b>1,766,082</b>	<b>4,130,282</b>	<b>1,877,423</b>	<b>2,626,982</b>	<b>2,626,982</b>
A48010-Interest		549,994	1,236,916	855,614	893,455	893,455	-	1,046,265	1,046,265
<b>AHM-Miscellaneous .</b>		<b>549,994</b>	<b>1,236,916</b>	<b>855,614</b>	<b>893,455</b>	<b>893,455</b>	<b>-</b>	<b>1,046,265</b>	<b>1,046,265</b>
<b>Total Revenue</b>		<b>41,894,577</b>	<b>44,123,998</b>	<b>51,729,362</b>	<b>46,061,043</b>	<b>48,425,243</b>	<b>29,515,386</b>	<b>46,640,673</b>	<b>46,640,673</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		-	-	1,022,216	1,466,332	1,466,332	895,244	1,516,476	1,516,476
A51140-Overtime Salaries And Wages		-	-	56,452	-	-	52,828	-	-
A51210-Performance Appraisals		-	-	1,892	-	-	-	-	-
A51220-Vacation payout		-	-	-	-	-	1,835	-	-
A51240-Opt Out Premium		-	-	-	-	-	-	1,500	1,500
A51310-Cell Phone Allowance		-	-	440	-	-	400	480	480
<b>AH5X-Personnel</b>		-	-	<b>1,081,000</b>	<b>1,466,332</b>	<b>1,466,332</b>	<b>950,308</b>	<b>1,518,456</b>	<b>1,518,456</b>
A74080-H/L/D Employee Benefits		-	-	241,572	339,708	339,708	214,891	341,006	341,006
A74100-Retirement Benefits/FICA		-	-	79,391	112,176	112,176	68,909	116,163	116,163
A74110-Retirement Benefits/IMRF		-	-	55,716	88,713	88,713	54,715	91,292	91,292
<b>AH74X-Benefits</b>		-	-	<b>376,679</b>	<b>540,597</b>	<b>540,597</b>	<b>338,515</b>	<b>548,461</b>	<b>548,461</b>
A71150-Consultants		79,965	66,401	283,196	173,800	1,136,984	166,314	179,000	179,000
A71220-Computer Services		1,650	-	1,650	6,275	6,275	7,406	6,550	6,550
A71950-Cellular Phones		1,413	-	-	-	-	-	-	-
A79920-Transfers Other Funds		9,970,218	9,747,331	8,314,150	7,652,100	7,652,100	-	7,104,700	7,104,850
A79940-Miscell Contractual Services		356,181	998,277	695,510	169,135	169,135	198,506	180,576	180,576
A79945-Section 5310 Paratransit_79945		-	-	947,368	999,000	999,000	654,908	1,000,000	1,000,000
A72830-Printing Services_72830		8,678	993	-	1,000	1,000	4,977	-	-
<b>AH7X-Contractuals</b>		<b>10,418,104</b>	<b>10,813,002</b>	<b>10,241,874</b>	<b>9,001,310</b>	<b>9,964,494</b>	<b>1,032,111</b>	<b>8,470,826</b>	<b>8,470,976</b>
A82010-Buildings And Structures		-	-	113,910	-	18,324	-	50,000	50,000
A83010-Motor Vehicles		-	-	67,578	220,000	827,422	650,430	505,000	505,000
A84010-Construction & Maintenance Equipment		-	-	1,046,431	1,997,000	2,402,769	638,438	2,135,000	2,135,000
A84030-Computer Equipment		56,379	-	-	102,708	102,708	100,380	-	-
A85020-Roads & Road Constr & Maintenance		19,407,139	22,043,503	29,732,134	32,733,097	134,765,060	28,322,090	33,412,930	33,412,780
<b>AH8X-Capital Expenditures</b>		<b>19,463,519</b>	<b>22,043,503</b>	<b>30,960,052</b>	<b>35,052,805</b>	<b>138,116,283</b>	<b>29,711,337</b>	<b>36,102,930</b>	<b>36,102,780</b>
<b>Total Expenses</b>		<b>29,881,623</b>	<b>32,856,505</b>	<b>42,659,605</b>	<b>46,061,044</b>	<b>150,087,706</b>	<b>32,032,271</b>	<b>46,640,673</b>	<b>46,640,673</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	143,701	155,000	155,000	155,000	0	0%
AHM-Miscellaneous	8,604	5,896	5,896	10,000	4,104	70%
<b>Total Revenue</b>	<b>152,306</b>	<b>160,896</b>	<b>160,896</b>	<b>165,000</b>	<b>4,104</b>	<b>3%</b>
AH7X-Contractuals	51,318	250,000	616,342	275,000	25,000	10%
AH8X-Capital Expenditures	8,728	0	0	50,000	50,000	0%
<b>Total Expenses</b>	<b>60,046</b>	<b>250,000</b>	<b>616,342</b>	<b>325,000</b>	<b>75,000</b>	<b>30%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M30X-Sheriff Department F720-Sheriff Asset Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46020	Asset Forfeiture - Federal	112,694	373,054	143,701	155,000	155,000	189,823	155,000	155,000
<b>A46X</b>	<b>Charges for Services</b>	<b>112,694</b>	<b>373,054</b>	<b>143,701</b>	<b>155,000</b>	<b>155,000</b>	<b>189,823</b>	<b>155,000</b>	<b>155,000</b>
A48010	Interest	8,467	11,459	8,604	5,896	5,896	-	10,000	10,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>8,467</b>	<b>11,459</b>	<b>8,604</b>	<b>5,896</b>	<b>5,896</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Total Revenue</b>		<b>104,227</b>	<b>384,512</b>	<b>152,306</b>	<b>160,896</b>	<b>160,896</b>	<b>189,823</b>	<b>165,000</b>	<b>165,000</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M30X-Sheriff Department F720-Sheriff Asset Forfeiture Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79940-Miscell Contractual Services		-	-	-	-	-	-	275,000	275,000
A72790-Transfers to Other Governments		410,315	6,920	51,318	250,000	616,342	353,871	-	-
<b>AH7X-Contractuals</b>		<b>410,315</b>	<b>6,920</b>	<b>51,318</b>	<b>250,000</b>	<b>616,342</b>	<b>353,871</b>	<b>275,000</b>	<b>275,000</b>
A83010-Motor Vehicles		-	-	8,728	-	-	-	50,000	50,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>8,728</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Expenses</b>		<b>410,315</b>	<b>6,920</b>	<b>60,046</b>	<b>250,000</b>	<b>616,342</b>	<b>353,871</b>	<b>325,000</b>	<b>325,000</b>

# PUBLIC WORKS & TRANSPORTATION COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	15,740	14,469	14,469	14,000	(469)	-3%
AHM-Miscellaneous	647,174	350,000	350,000	227,573	(122,427)	-35%
<b>Total Revenue</b>	<b>662,914</b>	<b>364,469</b>	<b>364,469</b>	<b>241,573</b>	<b>(122,896)</b>	<b>-34%</b>
AH7X-Contractuals	227,573	350,000	350,000	241,573	(108,427)	-31%
<b>Total Expenses</b>	<b>227,573</b>	<b>350,000</b>	<b>350,000</b>	<b>241,573</b>	<b>(108,427)</b>	<b>-31%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46850-	All Other Charges For Services	200,000	269,292	647,174	350,000	350,000	205,309	227,573	227,573
<b>A46X-</b>	<b>Charges for Services</b>	<b>200,000</b>	<b>269,292</b>	<b>647,174</b>	<b>350,000</b>	<b>350,000</b>	<b>205,309</b>	<b>227,573</b>	<b>227,573</b>
A48010-	Interest	9,790	19,148	15,740	14,469	14,469	-	14,000	14,000
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>9,790</b>	<b>19,148</b>	<b>15,740</b>	<b>14,469</b>	<b>14,469</b>	<b>-</b>	<b>14,000</b>	<b>14,000</b>
<b>Total Revenue</b>		<b>209,790</b>	<b>288,441</b>	<b>662,914</b>	<b>364,469</b>	<b>364,469</b>	<b>205,309</b>	<b>241,573</b>	<b>241,573</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-Transfers Other Funds		-	151,315	227,573	350,000	350,000	62,126	241,573	241,573
A79970-Transfers Agency Funds		200,000	-	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>200,000</b>	<b>151,315</b>	<b>227,573</b>	<b>350,000</b>	<b>350,000</b>	<b>62,126</b>	<b>241,573</b>	<b>241,573</b>
<b>Total Expenses</b>		<b>200,000</b>	<b>151,315</b>	<b>227,573</b>	<b>350,000</b>	<b>350,000</b>	<b>62,126</b>	<b>241,573</b>	<b>241,573</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	54,468	58,000	58,000	53,500	(4,500)	-8%
AHM-Miscellaneous	1,926	1,813	1,813	1,000	(813)	-45%
<b>Total Revenue</b>	<b>56,394</b>	<b>59,813</b>	<b>59,813</b>	<b>54,500</b>	<b>(5,313)</b>	<b>-9%</b>
AH7X-Contractuals	17,452	45,000	45,000	77,228	32,228	72%
<b>Total Expenses</b>	<b>17,452</b>	<b>45,000</b>	<b>45,000</b>	<b>77,228</b>	<b>32,228</b>	<b>72%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M33X-State's Attorney F760-Asset Forfeiture Account

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46030	Asset Forfeiture - State	57,132	40,282	54,150	50,000	50,000	74,304	50,000	50,000
A46040	Annual Support Fee's	-	-	-	5,000	5,000	-	2,000	2,000
A46110	Bond Forefeitures	250	318	318	3,000	3,000	-	1,500	1,500
<b>A46X</b>	<b>Charges for Services</b>	<b>57,382</b>	<b>40,600</b>	<b>54,468</b>	<b>58,000</b>	<b>58,000</b>	<b>74,304</b>	<b>53,500</b>	<b>53,500</b>
A48010	Interest	1,138	2,488	1,926	1,813	1,813	-	1,000	1,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,138</b>	<b>2,488</b>	<b>1,926</b>	<b>1,813</b>	<b>1,813</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Total Revenue</b>		<b>58,520</b>	<b>43,088</b>	<b>56,394</b>	<b>59,813</b>	<b>59,813</b>	<b>74,304</b>	<b>54,500</b>	<b>54,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M33X-State's Attorney F760-Asset Forfeiture Account

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150	Consultants	-	3,333	-	-	-	-	-	-
A71230	Software & Online Services	3,618	3,762	8,321	20,000	20,000	5,850	20,000	20,000
A71500	Trips And Training	-	-	-	5,000	5,000	-	5,000	5,000
A79920	Transfers Other Funds	-	-	-	-	-	-	32,228	32,228
A79950	All Other Miscellaneous	15,010	8,293	9,131	20,000	20,000	1,923	20,000	20,000
A79970	Transfers Agency Funds	150,000	-	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>168,627</b>	<b>15,388</b>	<b>17,452</b>	<b>45,000</b>	<b>45,000</b>	<b>7,773</b>	<b>77,228</b>	<b>77,228</b>
<b>Total Expenses</b>		<b>168,627</b>	<b>15,388</b>	<b>17,452</b>	<b>45,000</b>	<b>45,000</b>	<b>7,773</b>	<b>77,228</b>	<b>77,228</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	6,356	6,000	6,000	6,000	0	0%
AHM-Miscellaneous	2,551	2,739	2,739	2,000	(739)	-27%
<b>Total Revenue</b>	<b>8,908</b>	<b>8,739</b>	<b>8,739</b>	<b>8,000</b>	<b>(739)</b>	<b>-8%</b>
AH6X-Commodities	0	0	5,000	20,000	20,000	0%
AH8X-Capital Expenditures	0	95,200	90,200	30,000	(65,200)	-68%
<b>Total Expenses</b>	<b>0</b>	<b>95,200</b>	<b>95,200</b>	<b>50,000</b>	<b>(45,200)</b>	<b>-47%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M33X-State's Attorney F263-State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46255-STAA - States Attorney Automation		6,914	6,907	6,356	6,000	6,000	5,001	6,000	6,000
<b>A46X-Charges for Services</b>		<b>6,914</b>	<b>6,907</b>	<b>6,356</b>	<b>6,000</b>	<b>6,000</b>	<b>5,001</b>	<b>6,000</b>	<b>6,000</b>
A48010-Interest		1,825	3,653	2,551	2,739	2,739	-	2,000	2,000
<b>AHM-Miscellaneous .</b>		<b>1,825</b>	<b>3,653</b>	<b>2,551</b>	<b>2,739</b>	<b>2,739</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>Total Revenue</b>		<b>8,738</b>	<b>10,560</b>	<b>8,908</b>	<b>8,739</b>	<b>8,739</b>	<b>5,001</b>	<b>8,000</b>	<b>8,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M33X-State's Attorney F263-State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150-Consultants		130,500	-	-	-	-	-	-	-
A71230-Software & Online Services		-	-	-	-	-	-	-	15,000
A71500-Trips And Training		-	-	-	-	5,000	2,750	5,000	5,000
<b>AH7X-Contractuals</b>		<b>130,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>2,750</b>	<b>5,000</b>	<b>20,000</b>
A84040-Computer System Software		-	-	-	95,200	90,200	-	30,000	30,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>95,200</b>	<b>90,200</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>
<b>Total Expenses</b>		<b>130,500</b>	<b>-</b>	<b>-</b>	<b>95,200</b>	<b>95,200</b>	<b>2,750</b>	<b>35,000</b>	<b>50,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	35,940	35,000	35,000	35,000	0	0%
AHM-Miscellaneous	54,836	56,526	56,526	57,456	930	2%
Total Revenue	90,776	91,526	91,526	92,456	930	1%
AH7X-Contractuals	75,521	350,282	350,282	158,158	(192,124)	-55%
Total Expenses	75,521	350,282	350,282	158,158	(192,124)	-55%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M20X-Treasurer F266-Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41140-	Proceeds Of Tax Sales	79,468	41,156	35,940	35,000	35,000	-	35,000	35,000
A41150-	Tax Sale/Redemption P I & Cost	-	-18,689	-	-	-	110	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>79,468</b>	<b>22,466</b>	<b>35,940</b>	<b>35,000</b>	<b>35,000</b>	<b>110</b>	<b>35,000</b>	<b>35,000</b>
A48010-	Interest	4,326	8,726	6,186	6,526	6,526	-	7,456	7,456
A49910-	All Other Miscellaneous Revenue	186,659	47,670	48,650	50,000	50,000	-	50,000	50,000
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>190,984</b>	<b>56,396</b>	<b>54,836</b>	<b>56,526</b>	<b>56,526</b>	<b>-</b>	<b>57,456</b>	<b>57,456</b>
<b>Total</b>	<b>Revenue</b>	<b>270,452</b>	<b>78,862</b>	<b>90,776</b>	<b>91,526</b>	<b>91,526</b>	<b>110</b>	<b>92,456</b>	<b>92,456</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M20X-Treasurer F266-Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150	Consultants	-	-	-	175,000	175,000	-	-	-
A71230	Software & Online Services	53,988	49,137	61,587	75,000	75,000	88,582	85,000	85,000
A79920	Transfers Other Funds	77,730	-	-	50,282	50,282	-	53,158	53,158
A79940	Miscell Contractual Services	60,467	14,754	13,934	50,000	50,000	-	20,000	20,000
<b>AH7X</b>	<b>Contractuals</b>	<b>192,185</b>	<b>63,891</b>	<b>75,521</b>	<b>350,282</b>	<b>350,282</b>	<b>88,582</b>	<b>158,158</b>	<b>158,158</b>
<b>Total Expenses</b>		<b>192,185</b>	<b>63,891</b>	<b>75,521</b>	<b>350,282</b>	<b>350,282</b>	<b>88,582</b>	<b>158,158</b>	<b>158,158</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A43X-Fines and Forfeitures	17,018	45,000	45,000	25,000	(20,000)	-44%
AHM-Miscellaneous	1,522	0	0	0	0	0%
<b>Total Revenue</b>	<b>18,541</b>	<b>45,000</b>	<b>45,000</b>	<b>25,000</b>	<b>(20,000)</b>	<b>-44%</b>
AH7X-Contractuals	64,255	50,000	50,000	50,000	0	0%
AH8X-Capital Expenditures	0	75,000	75,000	75,000	0	0%
<b>Total Expenses</b>	<b>64,255</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M31X-Clerk of the Circuit Court . F253-Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A43040	Traffic Fees	42,866	23,128	17,018	45,000	45,000	7,618	25,000	25,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>42,866</b>	<b>23,128</b>	<b>17,018</b>	<b>45,000</b>	<b>45,000</b>	<b>7,618</b>	<b>25,000</b>	<b>25,000</b>
A48010	Interest	-	-	1,522	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>-</b>	<b>-</b>	<b>1,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>42,866</b>	<b>23,128</b>	<b>18,541</b>	<b>45,000</b>	<b>45,000</b>	<b>7,618</b>	<b>25,000</b>	<b>25,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M31X-Clerk of the Circuit Court . F253-Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-	Transfers Other Funds	35,209	15,986	64,255	50,000	50,000	-	50,000	50,000
<b>AH7X-</b>	<b>Contractuals</b>	<b>35,209</b>	<b>15,986</b>	<b>64,255</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
A84020-	Radios & Electronic Equipment	9,657	-	-	75,000	75,000	27,033	75,000	75,000
<b>AH8X-</b>	<b>Capital Expenditures</b>	<b>9,657</b>	<b>-</b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	<b>27,033</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Expenses</b>		<b>44,866</b>	<b>15,986</b>	<b>64,255</b>	<b>125,000</b>	<b>125,000</b>	<b>27,033</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	1,254,715	1,100,000	1,100,000	1,200,000	100,000	9%
Total Revenue	1,254,715	1,100,000	1,100,000	1,200,000	100,000	9%
AH7X-Contractuals	1,107,209	1,100,000	1,654,899	1,200,000	100,000	9%
Total Expenses	1,107,209	1,100,000	1,654,899	1,200,000	100,000	9%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M10X-County Board\_10X F767-Video Gaming

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41195-	Video Gaming .	1,088,570	1,078,060	1,254,715	1,100,000	1,100,000	800,674	1,200,000	1,200,000
<b>A41X-</b>	<b>Taxes</b>	<b>1,088,570</b>	<b>1,078,060</b>	<b>1,254,715</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>800,674</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Total</b>	<b>Revenue</b>	<b>1,088,570</b>	<b>1,078,060</b>	<b>1,254,715</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>800,674</b>	<b>1,200,000</b>	<b>1,200,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M10X-County Board\_10X F767-Video Gaming

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79920-	Transfers Other Funds	35,000	40,000	454,715	300,000	300,000	45,000	400,000	400,000
A79935-	Services Related to Gaming Revenue	734,592	663,532	652,494	800,000	1,354,899	508,615	800,000	800,000
<b>AH7X-</b>	<b>Contractuals</b>	<b>769,592</b>	<b>703,532</b>	<b>1,107,209</b>	<b>1,100,000</b>	<b>1,654,899</b>	<b>553,615</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Total Expenses</b>		<b>769,592</b>	<b>703,532</b>	<b>1,107,209</b>	<b>1,100,000</b>	<b>1,654,899</b>	<b>553,615</b>	<b>1,200,000</b>	<b>1,200,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A46X-Charges for Services	78,944	83,000	83,000	82,000	(1,000)	-1%
AHM-Miscellaneous	1,064	1,117	1,117	1,287	170	15%
<b>Total Revenue</b>	<b>80,008</b>	<b>84,117</b>	<b>84,117</b>	<b>83,287</b>	<b>(830)</b>	<b>-1%</b>
AH5X-Personnel	43,887	43,805	43,805	0	(43,805)	-100%
AH6X-Commodities	0	0	0	10,000	10,000	0%
AH74X-Benefits	21,814	25,435	25,435	0	(25,435)	-100%
AH7X-Contractuals	7,834	7,910	7,910	0	(7,910)	-100%
<b>Total Expenses</b>	<b>73,535</b>	<b>77,150</b>	<b>77,150</b>	<b>10,000</b>	<b>(67,150)</b>	<b>-87%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	1	1	-
Part Time	-	-	-

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M21X-County Clerk\_21X F262-Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A46010-Fees		82,058	79,186	78,944	83,000	83,000	87,759	82,000	82,000
<b>A46X-Charges for Services</b>		<b>82,058</b>	<b>79,186</b>	<b>78,944</b>	<b>83,000</b>	<b>83,000</b>	<b>87,759</b>	<b>82,000</b>	<b>82,000</b>
A48010-Interest		725	1,510	1,064	1,117	1,117	-	1,287	1,287
<b>AHM-Miscellaneous .</b>		<b>725</b>	<b>1,510</b>	<b>1,064</b>	<b>1,117</b>	<b>1,117</b>	<b>-</b>	<b>1,287</b>	<b>1,287</b>
<b>Total Revenue</b>		<b>82,783</b>	<b>80,696</b>	<b>80,008</b>	<b>84,117</b>	<b>84,117</b>	<b>87,759</b>	<b>83,287</b>	<b>83,287</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M21X-County Clerk\_21X F262-Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		39,986	41,272	39,566	43,805	43,805	-	-	-
A51130-Payroll Accrual Year End		209	-108	-1,573	-	-	-	-	-
A51140-Overtime Salaries And Wages		1,295	-	90	-	-	-	-	-
A51220-Vacation payout		-	-	897	-	-	-	-	-
A51230-Sick Payout		-	-	4,907	-	-	-	-	-
<b>AH5X-Personnel</b>		<b>41,489</b>	<b>41,164</b>	<b>43,887</b>	<b>43,805</b>	<b>43,805</b>	-	-	-
A65180-Miscellaneous Commodities		-	-	-	-	-	-	-	10,000
<b>AH6X-Commodities</b>		-	-	-	-	-	-	-	<b>10,000</b>
A74080-H/L/D Employee Benefits		24,425	18,413	16,814	19,434	19,434	-	-	-
A74100-Retirement Benefits/FICA		2,352	2,636	2,915	3,351	3,351	-	-	-
A74110-Retirement Benefits/IMRF		2,564	1,857	2,086	2,650	2,650	-	-	-
<b>AH74X-Benefits</b>		<b>29,342</b>	<b>22,905</b>	<b>21,814</b>	<b>25,435</b>	<b>25,435</b>	-	-	-
A73195-Indirect Cost Allocations		7,302	7,850	7,834	7,910	7,910	7,910	-	-
<b>AH7X-Contractuals</b>		<b>7,302</b>	<b>7,850</b>	<b>7,834</b>	<b>7,910</b>	<b>7,910</b>	<b>7,910</b>	-	-
<b>Total Expenses</b>		<b>78,133</b>	<b>71,919</b>	<b>73,535</b>	<b>77,150</b>	<b>77,150</b>	<b>7,910</b>	-	<b>10,000</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	6,468,998	0	8,123,725	8,516,787	8,516,787	0%
A49X-Transfers	312,010	444,657	444,657	468,714	24,057	5%
AHM-Miscellaneous	74,861	0	0	0	0	0%
<b>Total Revenue</b>	<b>6,855,868</b>	<b>444,657</b>	<b>8,568,382</b>	<b>8,985,501</b>	<b>8,540,844</b>	<b>1,921%</b>
AH5X-Personnel	2,075,271	391,901	2,306,323	2,444,791	2,052,890	524%
AH6X-Commodities	137,660	0	50,196	188,612	188,612	0%
AH74X-Benefits	678,907	52,756	864,400	821,526	768,770	1,457%
AH7X-Contractuals	4,365,277	0	5,337,462	5,475,532	5,475,532	0%
AH8X-Capital Expenditures	12,552	0	10,001	55,040	55,040	0%
<b>Total Expenses</b>	<b>7,269,667</b>	<b>444,657</b>	<b>8,568,382</b>	<b>8,985,501</b>	<b>8,540,844</b>	<b>1,921%</b>

## STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	34	38	38
Part Time	-	-	-

FULL-TIME POSITIONS	COUNT
Accountant I	1
Admin Asst	1
Apprenticeship Navigator	2
Assistant Director	1
Business Analyst	1
Business Manager	1
Business Services Manager	1
Career Specialist	5
Career Specialist Project Lead	1
Career Specialist Project Led	1
CEJA and Grant Administration Director	1
CEJA Employability Skills Instructor	1
CEJA Employer Coordinator	1

CEJA Transitions Coordinator	2
CEJA Wrap Around Services Coordinator	1
Director Workforce Development	1
Employment Specialist	2
Employment Specialist- Manufacturing	1
Employment Specialist Project Lead	1
Info Compliance Specialist	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 Coordinator	1
Training Manager	1
Youth Career Specialist	1
<b>TOTAL</b>	<b>38</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45330-Grants - Other		534	-	-	-	-	-	-	-
A45333-Grants - State		6,590,666	6,000,718	6,468,998	-	8,123,725	7,530,699	8,516,787	8,516,787
<b>A45X-Intergovernmental</b>		<b>6,591,200</b>	<b>6,000,718</b>	<b>6,468,998</b>	<b>-</b>	<b>8,123,725</b>	<b>7,530,699</b>	<b>8,516,787</b>	<b>8,516,787</b>
A49920-Transfers From Other Funds		241,712	227,036	312,010	444,657	444,657	-	468,714	468,714
<b>A49X-Transfers</b>		<b>241,712</b>	<b>227,036</b>	<b>312,010</b>	<b>444,657</b>	<b>444,657</b>	<b>-</b>	<b>468,714</b>	<b>468,714</b>
A48320-Proceeds From Sale Of Assets		-	-	-	-	-	6,075	-	-
A49910-All Other Miscellaneous Revenue		64,436	87,121	74,861	-	-	50,781	-	-
<b>AHM-Miscellaneous</b>		<b>64,436</b>	<b>87,121</b>	<b>74,861</b>	<b>-</b>	<b>-</b>	<b>56,856</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>6,897,348</b>	<b>6,314,874</b>	<b>6,855,868</b>	<b>444,657</b>	<b>8,568,382</b>	<b>7,587,555</b>	<b>8,985,501</b>	<b>8,985,501</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		1,672,655	1,724,333	1,811,245	54,697	2,069,119	1,803,971	2,103,087	2,103,087
A51120-Permanent PT Salaries/Wages		148,297	-19,841	-	-	-	-	-	-
A51130-Payroll Accrual Year End		7,065	-20,672	-37,818	-	-	-	-	-
A51140-Overtime Salaries And Wages		2,948	973	767	-	-	3,176	-	-
A51200-Temporary PT Salaries/Wages		-	155,221	297,847	337,204	237,204	293,340	337,204	337,204
A51240-Opt Out Premium		4,658	4,846	3,231	-	-	3,519	4,500	4,500
<b>AH5X-Personnel</b>		<b>1,835,624</b>	<b>1,844,860</b>	<b>2,075,271</b>	<b>391,901</b>	<b>2,306,323</b>	<b>2,104,006</b>	<b>2,444,791</b>	<b>2,444,791</b>
A61010-Office Supplies		1,809	4,543	2,730	-	5,869	3,102	17,466	17,466
A61020-Computer Supplies		230	2,100	23,263	-	30,000	25,939	91,319	91,319
A61040-Operational Supplies		5,520	5,762	11,616	-	12,835	-	16,507	16,507
A61080-Food and Provisions		-	287	1,270	-	1,491	144	1,866	1,866
A61090-Printing and Photographic Supplies		-	-	-	-	-	185	-	-
A65180-Miscellaneous Commodities		17,986	23,073	98,782	-	-	18,613	61,454	61,454
<b>AH6X-Commodities</b>		<b>25,545</b>	<b>35,764</b>	<b>137,660</b>	<b>-</b>	<b>50,196</b>	<b>47,983</b>	<b>188,612</b>	<b>188,612</b>
A74080-H/L/D Employee Benefits		428,892	402,242	433,066	19,467	548,753	422,493	507,629	507,629
A74100-Retirement Benefits/FICA		133,759	137,067	153,059	29,980	184,151	154,932	186,682	186,682
A74110-Retirement Benefits/IMRF		127,976	87,099	92,782	3,309	131,496	104,339	127,215	127,215
<b>AH74X-Benefits .</b>		<b>690,628</b>	<b>626,407</b>	<b>678,907</b>	<b>52,756</b>	<b>864,400</b>	<b>681,764</b>	<b>821,526</b>	<b>821,526</b>
A71150-Consultants		143,769	136,650	239,297	-	217,513	66,415	207,696	207,696
A71230-Software & Online Services		93,022	90,362	95,741	-	60,122	70,258	77,938	77,938
A71240-Computer Output Microfilm		-	-	-	-	350	-	435	435
A71430-Tuition Reimbursement		-	-	4,075	-	-	-	-	-
A71450-Mileage Reimbursement		2,043	1,762	3,633	-	3,701	2,572	6,222	6,222
A71500-Trips And Training		34,837	27,485	34,876	-	31,226	43,977	44,503	44,503
A71650-Security Services		44,069	44,326	47,010	-	38,442	27,740	46,046	46,046
A71810-Dues And Subscriptions		30,709	9,995	16,147	-	59,754	7,740	78,046	78,046
A71820-Dues		-	2,100	-	-	-	-	-	-
A71920-Electricity		24,535	18,825	23,244	-	14,981	18,993	29,856	29,856
A71930-Water And Sewer Charges		373	399	270	-	361	92	630	630
A71940-Telephone		1,788	1,021	897	-	-	259	-	-
A72250-Bldg & Grounds Maintenance & Repairs		14,339	13,573	10,239	-	8,500	6,087	12,691	12,691
A72280-Equipment Maintenance		-	347	243	-	-	-	-	-
A72510-Building Rentals		181,300	181,300	90,650	-	-	298	-	-
A72530-Equipment Rental		6,803	5,582	4,793	-	3,552	31,173	5,771	5,771
A72560-All Other Rentals		14,805	-	-	-	-	-	-	-
A72610-Transportation/Participants		6,557	19,768	34,171	-	68,505	6,449	47,000	47,000
A72650-Other Testing Fee		-	-	-	-	32,000	-	-	-
A72660-Needs Related Payment Particip		5,653	9,906	23,102	-	668,000	203,019	-	-
A72670-Incentive Basic Skills-Pre Emp		-	-	-	-	730,000	186,548	-	-
A72680-Client Tuition		1,719,518	1,689,789	1,405,939	-	2,101,467	1,471,976	2,037,500	2,037,500
A72690-Employment Training		-	-	-	-	86,400	18,135	-	-
A79940-Miscell Contractual Services		20,801	1,625	133,573	-	141	90,004	40,280	40,280
A79950-All Other Miscellaneous		114,281	210,935	169,712	-	369,710	195,750	1,010,000	1,010,000
A72830-Printing Services_72830		1,285	180	2,207	-	1,115	1,959	2,570	2,570

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH4042X-Workforce Development . F750-Workforce Development

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72840	Temporary Employment Services	188,202	81,378	116,289	-	288,099	-	265,157	265,157
A72870	Contract Providers - Other	1,290,450	1,113,908	1,593,858	-	175,028	1,106,274	1,192,821	1,192,821
A72940	All Other Fees	-	-	1,950	-	-	-	-	-
A73195	Indirect Cost Allocations	304,810	295,762	313,362	-	378,495	232,037	370,370	370,370
<b>AH7X-Contractuals</b>		<b>4,243,948</b>	<b>3,956,979</b>	<b>4,365,277</b>	<b>-</b>	<b>5,337,462</b>	<b>3,787,755</b>	<b>5,475,532</b>	<b>5,475,532</b>
A84030	Computer Equipment	-	-	-	-	10,001	11,488	55,040	55,040
A85070	All Other Capital Outlay	-	3,638	11,364	-	-	-	-	-
A89920	Radios & Electronic Equipment- non capitalizable	-	-	-	-	-	273	-	-
A89930	Computer System Software- non capitalizable	-	-	1,188	-	-	-	-	-
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>3,638</b>	<b>12,552</b>	<b>-</b>	<b>10,001</b>	<b>11,761</b>	<b>55,040</b>	<b>55,040</b>
<b>Total Expenses</b>		<b>6,795,745</b>	<b>6,467,648</b>	<b>7,269,667</b>	<b>444,657</b>	<b>8,568,382</b>	<b>6,633,268</b>	<b>8,985,501</b>	<b>8,985,501</b>

# Capital Projects

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	30,609,113	8,362,200	8,362,200	7,173,391	-1,188,809)	-14%
<b>Total Revenue</b>	<b>30,609,113</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>7,173,391</b>	<b>(1,188,809)</b>	<b>-14%</b>
AH7X-Contractuals	53,164	0	13,828	0	0	0%
AH8X-Capital Expenditures	16,489,573	20,362,200	31,286,201	7,852,197	-12,510,003)	-61%
<b>Total Expenses</b>	<b>16,542,737</b>	<b>20,362,200</b>	<b>31,300,029</b>	<b>7,852,197</b>	<b>(12,510,003)</b>	<b>-61%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1103X-Corporate Capital Improvements F106-Long Term Capital

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	County Admin Budget FY2026
A49920-	Transfers From Other Funds	40,696,809	27,293,780	30,609,113	8,362,200	8,362,200	8,362,200	7,173,391
<b>A49X-</b>	<b>Transfers</b>	<b>40,696,809</b>	<b>27,293,780</b>	<b>30,609,113</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>7,173,391</b>
<b>Total Revenue</b>		<b>40,696,809</b>	<b>27,293,780</b>	<b>30,609,113</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>8,362,200</b>	<b>7,173,391</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F106-Long Term Capital

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71150-Consultants		97,750	37,750	-	-	-	-	-	-
A71230-Software & Online Services		-	111,075	53,164	-	13,828	-	-	-
<b>AH7X-Contractuals</b>		<b>97,750</b>	<b>148,825</b>	<b>53,164</b>	<b>-</b>	<b>13,828</b>	<b>-</b>	<b>-</b>	<b>-</b>
A82010-Buildings And Structures		202,764	19,236	-	-	-	-	-	-
A82020-Building Improvements		8,423,494	4,687,892	9,299,849	19,362,200	27,005,447	2,174,779	4,525,000	4,600,000
A83010-Motor Vehicles		-	-	109,573	-	-	-	-	-
A84010-Construction & Maintenance Equipment		-	1,176,576	4,495	-	-	-	-	-
A84020-Radios & Electronic Equipment		-	-	1,491,716	-	-	-	-	850,000
A84030-Computer Equipment		1,555,742	5,608,681	5,521,540	1,000,000	4,129,324	2,881,256	648,433	2,168,698
A84040-Computer System Software		221,545	71,123	62,400	-	72,800	-	-	-
A84060-Furniture And Office Equipment		-	146,229	-	-	-	2,489	-	-
A85070-All Other Capital Outlay		653	-	-	-	78,630	-	-	233,499
A89925-Computer Equipment- non capitalizable		-	-	-	-	-	52	-	-
A89960-Miscellaneous Equipment- non-capitalizable		-	-	-	-	-	133	-	-
<b>AH8X-Capital Expenditures</b>		<b>10,404,197</b>	<b>11,709,737</b>	<b>16,489,573</b>	<b>20,362,200</b>	<b>31,286,201</b>	<b>5,058,709</b>	<b>5,173,433</b>	<b>7,852,197</b>
<b>Total Expenses</b>		<b>10,501,947</b>	<b>11,858,562</b>	<b>16,542,737</b>	<b>20,362,200</b>	<b>31,300,029</b>	<b>5,058,709</b>	<b>5,173,433</b>	<b>7,852,197</b>

# Capital Improvement Program

2026 Fiscal Year Projects		
Project Category & Name	Recommended Funding	Description of Program
<b>Facility Maintenance and Enhancements</b>		
Security Improvements	\$ 750,000	Continuation of Security Equipment Renewals
Center Courts Interior Improvements	\$ 1,000,000	Continuation of ACM removal and ceiling replacement with new LED Lighting and carpet replacement
Admin Tower - Basement Renovation	\$ 800,000	Phase 3 of basement renovation to construct locker/showers, Sheriff's Office security office, FCS carpentry shop venting and modernization, and hallway modernization.
Parking Lot Seal Coating or Resurfacing Phase 2	\$ 500,000	Sealing of employee parking garage and repainting of stripes to better fit modern vehicles and continue resurfacing and patching asphalt lots.
General Furniture Improvements/Upgrades	\$ 350,000	General space improvements across County spaces
Gordian Cloud Subscription	\$ 200,000	Job Order Contracting Program
Project Management and Design Management Services	\$ 250,000	
Design - Public Defender Fire Alarm Replacement	\$ 50,000	The fire alarm panel is no longer supported by the manufacturer as they've stop providing replacement parts.
Design - Building Automation System Improvements	\$ 25,000	Hardware Replacement for beyond useful life equipment and improve cyber security requirements.
Design - Center Courts - Underground Parking Stormwater Drainage Repairs	\$ 50,000	The underground stormwater drainage in the Center Courts secure parking area has deteriorated and does not flow properly.
Design - Court Tower - Bottle Fillers and Trench Drain	\$ 50,000	Court Tower trench drain and water fountain bottle fillers
Design - Wayfinding Signage Improvements	\$ 50,000	Continuation of signage retrofits for Downtown Waukegan Campus
Design - Energy Sub-Metering	\$ 25,000	Expanding gas, water, and electricity monitoring meters to provide real-time data
Design - Court Tower Falling Ice Prevention	\$ 50,000	East Façade Ice and Snow falling preventions
Design - Admin Tower - Bathroom Renovation	\$ 75,000	renovation of basement, 1st floor, and 10th floor bathrooms
Design - Depke Det. RTU's	\$ 100,000	design of roof top unit (RTU) replacement of units in Depke detention and admin office areas.
Design - ADA Improvements	\$ 30,000	Continue to make modification and improvements necessary to meet ADA requirements.
Parking Garage Controls	\$ 75,000	Upgrade of parking garage technology to integrate credit card payments, multiple point of sale locations, online controls, etc.
<b>Subtotal</b>	<b>\$ 4,430,000</b>	
<b>Technology Capital Projects</b>		
Cybersecurity Protections	\$355,000	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.
Infrastructure Modernization	\$500,000	Improve reliability, availability and security of County Infrastructure and Network. Routine modernization of network infrastructure through the phased replacement of end-of-life switches. Operational impact: Enhanced efficiency, security, and scalability to better meet evolving technological and business demands.
Hardware End of Life Replacement	\$1,483,698	Computer replacements according to a 4-year refresh cycle.
Starcom Radio Purchase - Lease Option	\$ 500,000	Replace 241 radios in a 5-year Interest-free financing option.
Starcom Radio Purchase - Lease Option	\$ 350,000	Replacement of 156 mobile VHF radios and 20 Starcom radios to enable seamless, interoperable communications among State, local, and federal government users.
<b>Subtotal</b>	<b>\$3,188,698</b>	
<b>Other Capital Projects</b>		
Body Scanner for Adult Corrections	\$ 233,499	New technology to prevent illegal contraband from being smuggled into the correctional facility.
<b>Subtotal</b>	<b>\$ 233,499</b>	
<b>Total Capital Fund</b>	<b>\$ 7,852,197</b>	

Source of Funds	Recommended Funding
Fund Sweep of Reserves	\$0
Annual Operating Contribution to Capital	\$7,173,391
Use of CIP Fund Balance	\$ 678,806
Project Close-Out or Re-allocation	\$0
Reserve for Long Term Capital	\$0
<b>Funding Totals</b>	<b>\$7,852,197</b>



# Debt Service Funds

*Building a Sustainable and Collaborative Future*

# 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%. The revenue source for Lake County's General Obligation debt is County Sales Tax.

## FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,037,325	5,032,875	5,032,875	5,034,825	1,950	0%
AHM-Miscellaneous	9,294	0	0	0	0	0%
<b>Total Revenue</b>	<b>5,046,619</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>5,034,825</b>	<b>1,950</b>	<b>0%</b>
AH7X-Contractuals	0	1,500	1,500	1,500	0	0%
AH9X-Debt Service	5,032,325	5,031,375	5,031,375	5,033,325	1,950	0%
<b>Total Expenses</b>	<b>5,032,325</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>5,034,825</b>	<b>1,950</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1102020-Debt Service . F307-2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A49920-	Transfers From Other Funds	5,033,825	5,031,175	5,037,325	5,032,875	5,032,875	1,274,886	5,034,825	5,034,825
<b>A49X-</b>	<b>Transfers .</b>	<b>5,033,825</b>	<b>5,031,175</b>	<b>5,037,325</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>1,274,886</b>	<b>5,034,825</b>	<b>5,034,825</b>
A48010-	Interest	-	107	9,294	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>-</b>	<b>107</b>	<b>9,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>5,033,825</b>	<b>5,031,282</b>	<b>5,046,619</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>1,274,886</b>	<b>5,034,825</b>	<b>5,034,825</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102020-Debt Service . F307-2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72815-Bank Service Charges		750	750	-	1,500	1,500	825	1,500	1,500
<b>AH7X-Contractuals</b>		<b>750</b>	<b>750</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>825</b>	<b>1,500</b>	<b>1,500</b>
A90010-Principal Payments		2,230,000	2,295,000	2,365,000	2,435,000	2,435,000	-	2,510,000	2,510,000
A90020-Interest Payments		2,803,075	2,736,175	2,667,325	2,596,375	2,596,375	1,298,188	2,523,325	2,523,325
<b>AH9X-Debt Service</b>		<b>5,033,075</b>	<b>5,031,175</b>	<b>5,032,325</b>	<b>5,031,375</b>	<b>5,031,375</b>	<b>1,298,188</b>	<b>5,033,325</b>	<b>5,033,325</b>
<b>Total Expenses</b>		<b>5,033,825</b>	<b>5,031,925</b>	<b>5,032,325</b>	<b>5,032,875</b>	<b>5,032,875</b>	<b>1,299,013</b>	<b>5,034,825</b>	<b>5,034,825</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 (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%. The revenue source for Lake County's General Obligation debt is County Sales Tax.

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	2,624,550	2,616,750	2,616,750	2,608,600	(8,150)	0%
AHM-Miscellaneous	6,160	0	0	0	0	0%
<b>Total Revenue</b>	<b>2,630,710</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>2,608,600</b>	<b>(8,150)</b>	<b>0%</b>
AH7X-Contractuals	1,300	1,500	1,500	1,350	(150)	-10%
AH9X-Debt Service	2,623,250	2,615,250	2,615,250	2,607,250	(8,000)	0%
<b>Total Expenses</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>2,608,600</b>	<b>(8,150)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1102020-Debt Service . F300-2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A49920-	Transfers From Other Funds	2,603,750	2,610,500	2,624,550	2,616,750	2,616,750	146,023	2,615,250	2,608,600
<b>A49X-</b>	<b>Transfers</b>	<b>2,603,750</b>	<b>2,610,500</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>146,023</b>	<b>2,615,250</b>	<b>2,608,600</b>
A48010-	Interest	-	-	6,160	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>6,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>2,603,750</b>	<b>2,610,500</b>	<b>2,630,710</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>146,023</b>	<b>2,615,250</b>	<b>2,608,600</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102020-Debt Service . F300-2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72815-Bank Service Charges		1,250	1,250	1,300	1,500	1,500	1,325	1,350	1,350
<b>AH7X-Contractuals</b>		<b>1,250</b>	<b>1,250</b>	<b>1,300</b>	<b>1,500</b>	<b>1,500</b>	<b>1,325</b>	<b>1,350</b>	<b>1,350</b>
A90010-Principal Payments		1,940,000	2,045,000	2,160,000	2,260,000	2,260,000	-	2,365,000	2,365,000
A90020-Interest Payments		662,500	565,500	463,250	355,250	355,250	177,625	242,250	242,250
<b>AH9X-Debt Service</b>		<b>2,602,500</b>	<b>2,610,500</b>	<b>2,623,250</b>	<b>2,615,250</b>	<b>2,615,250</b>	<b>177,625</b>	<b>2,607,250</b>	<b>2,607,250</b>
<b>Total Expenses</b>		<b>2,603,750</b>	<b>2,611,750</b>	<b>2,624,550</b>	<b>2,616,750</b>	<b>2,616,750</b>	<b>178,950</b>	<b>2,608,600</b>	<b>2,608,600</b>

# FINANCE AND ADMINISTRATIVE COMMITTEE

## GO Refunding Bonds (2019)

### 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 2010 and 2011. The 2010 and 2011 bonds provided funding for a series of 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. The revenue source for Lake County's General Obligation debt is County Sales Tax.

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	8,314,150	7,652,100	7,652,100	7,104,700	(547,400)	-7%
AHM-Miscellaneous	33,671	0	0	0	0	0%
<b>Total Revenue</b>	<b>8,347,821</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>7,104,700</b>	<b>(547,400)</b>	<b>-7%</b>
AH7X-Contractuals	1,650	1,500	1,500	1,650	150	10%
AH9X-Debt Service	8,313,400	7,650,600	7,650,600	7,103,200	(547,400)	-7%
<b>Total Expenses</b>	<b>8,315,050</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>7,104,850</b>	<b>(547,250)</b>	<b>-7%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1102020-Debt Service . F301-2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A49920-	Transfers From Other Funds	5,109,550	8,305,950	8,314,150	7,652,100	7,652,100	-	7,104,700	7,104,700
<b>A49X-</b>	<b>Transfers .</b>	<b>5,109,550</b>	<b>8,305,950</b>	<b>8,314,150</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>-</b>	<b>7,104,700</b>	<b>7,104,700</b>
A48010-	Interest	3,471	6,789	33,671	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>3,471</b>	<b>6,789</b>	<b>33,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>5,113,021</b>	<b>8,312,739</b>	<b>8,347,821</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>-</b>	<b>7,104,700</b>	<b>7,104,700</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102020-Debt Service . F301-2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72815-Bank Service Charges		750	750	1,650	1,500	1,500	-	1,650	1,650
<b>AH7X-Contractuals</b>		<b>750</b>	<b>750</b>	<b>1,650</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>1,650</b>	<b>1,650</b>
A90010-Principal Payments		3,340,000	6,670,000	6,945,000	6,560,000	6,560,000	-	6,275,000	6,275,000
A90020-Interest Payments		1,768,800	1,635,200	1,368,400	1,090,600	1,090,600	545,300	828,200	828,200
<b>AH9X-Debt Service</b>		<b>5,108,800</b>	<b>8,305,200</b>	<b>8,313,400</b>	<b>7,650,600</b>	<b>7,650,600</b>	<b>545,300</b>	<b>7,103,200</b>	<b>7,103,200</b>
<b>Total Expenses</b>		<b>5,109,550</b>	<b>8,305,950</b>	<b>8,315,050</b>	<b>7,652,100</b>	<b>7,652,100</b>	<b>545,300</b>	<b>7,104,850</b>	<b>7,104,850</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.

Annual debt service payments range from \$2,178,200 to \$2,183,600 until 2042.

### FINANCIAL SUMMARY

ACCOUNT	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A49X-Transfers	2,186,250	2,185,250	2,185,250	2,180,250	(5,000)	0%
AHM-Miscellaneous	3,924	0	0	0	0	0%
<b>Total Revenue</b>	<b>2,190,174</b>	<b>2,185,250</b>	<b>2,185,250</b>	<b>2,180,250</b>	<b>(5,000)</b>	<b>0%</b>
AH7X-Contractuals	750	1,500	1,500	1,500	0	0%
AH9X-Debt Service	2,181,250	2,183,750	2,183,750	2,178,750	(5,000)	0%
<b>Total Expenses</b>	<b>2,182,000</b>	<b>2,185,250</b>	<b>2,185,250</b>	<b>2,180,250</b>	<b>(5,000)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1102020-Debt Service . F308-2022 G.O. Bonds Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A49920-	Transfers From Other Funds	-	2,180,380	2,186,250	2,185,250	2,185,250	583,701	2,183,750	2,180,250
<b>A49X-</b>	<b>Transfers</b>	<b>-</b>	<b>2,180,380</b>	<b>2,186,250</b>	<b>2,185,250</b>	<b>2,185,250</b>	<b>583,701</b>	<b>2,183,750</b>	<b>2,180,250</b>
A48010-	Interest	-	-	3,924	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>3,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>-</b>	<b>2,180,380</b>	<b>2,190,174</b>	<b>2,185,250</b>	<b>2,185,250</b>	<b>583,701</b>	<b>2,183,750</b>	<b>2,180,250</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1102020-Debt Service . F308-2022 G.O. Bonds Fund

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72815-Bank Service Charges		-	4	750	1,500	1,500	750	1,500	1,500
<b>AH7X-Contractuals</b>		-	<b>4</b>	<b>750</b>	<b>1,500</b>	<b>1,500</b>	<b>750</b>	<b>1,500</b>	<b>1,500</b>
A90010-Principal Payments		-	630,000	950,000	1,000,000	1,000,000	-	1,045,000	1,045,000
A90020-Interest Payments		-	1,550,376	1,231,250	1,183,750	1,183,750	591,875	1,133,750	1,133,750
<b>AH9X-Debt Service</b>		-	<b>2,180,376</b>	<b>2,181,250</b>	<b>2,183,750</b>	<b>2,183,750</b>	<b>591,875</b>	<b>2,178,750</b>	<b>2,178,750</b>
<b>Total Expenses</b>		-	<b>2,180,380</b>	<b>2,182,000</b>	<b>2,185,250</b>	<b>2,185,250</b>	<b>592,625</b>	<b>2,180,250</b>	<b>2,180,250</b>

# Internal Service Funds

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
AHM-Miscellaneous	45,363,288	50,262,642	50,262,642	52,385,000	2,122,358	4%
<b>Total Revenue</b>	<b>45,363,288</b>	<b>50,262,642</b>	<b>50,262,642</b>	<b>52,385,000</b>	<b>2,122,358</b>	<b>4%</b>
AH74X-Benefits	3,241,910	3,485,000	3,485,000	3,685,000	200,000	6%
AH7X-Contractuals	42,945,570	47,500,000	47,500,000	48,700,000	1,200,000	3%
<b>Total Expenses</b>	<b>46,187,479</b>	<b>50,985,000</b>	<b>50,985,000</b>	<b>52,385,000</b>	<b>1,400,000</b>	<b>3%</b>

## PERFORMANCE INFORMATION

MEASUREMENT	CY2020 ACTUAL	CY2021 ACTUAL	CY2022 ACTUAL	CY2023 ACTUAL	CY2024 ACTUAL	CY2025 PROJECTED
Medical Care Commodities Inflation (Percent Change)	0.75%	4.74%	8.17%	3.57%	3.47%	3.46%
Consumer Price Index Inflation (Percent Change)	1.12%	4.22%	7.55%	3.33%	3.46%	3.58%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

M14X-Dept of Human Resources F510-Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A48010-Interest		12,449	12,836	17,907	12,642	12,642	9,353	15,000	15,000
A48160-Benefit Reimbursements		2,524,160	2,328,677	1,938,538	1,850,000	1,850,000	1,394,867	1,975,000	1,975,000
A48170-County H-L-D Cost		36,258,651	35,699,403	37,068,137	41,300,000	41,300,000	28,852,393	42,915,750	42,915,750
A48180-Employee Cost		6,325,831	6,252,439	6,338,707	7,100,000	7,100,000	5,045,098	7,479,250	7,479,250
<b>AHM-Miscellaneous .</b>		<b>45,121,092</b>	<b>44,293,354</b>	<b>45,363,288</b>	<b>50,262,642</b>	<b>50,262,642</b>	<b>35,301,710</b>	<b>52,385,000</b>	<b>52,385,000</b>
<b>Total Revenue</b>		<b>45,121,092</b>	<b>44,293,354</b>	<b>45,363,288</b>	<b>50,262,642</b>	<b>50,262,642</b>	<b>35,301,710</b>	<b>52,385,000</b>	<b>52,385,000</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M14X-Dept of Human Resources F510-Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A74010-Health PPO Premium		-1,353,791	-	-	-	-	-	-	-
A74015-Prescription Drug Premium		5,142,967	-154,632	-4,172	-	-	-	-	-
A74020-Life Premium		193,019	7,929	-	-	-	-	-	-
A74030-Dental Premium		1,689,218	-	-	-	-	-	-	-
A74040-Employee Assistance Plan		24,838	-	-	-	-	-	-	-
A74050-Voluntary Insurance		967,970	113,329	87,702	85,000	85,000	59,986	85,000	85,000
A74060-Health Premiums		37,046,201	3,452,447	3,158,380	3,400,000	3,400,000	3,293,255	3,600,000	3,600,000
<b>AH74X-Benefits</b>		<b>43,710,421</b>	<b>3,419,073</b>	<b>3,241,910</b>	<b>3,485,000</b>	<b>3,485,000</b>	<b>3,353,241</b>	<b>3,685,000</b>	<b>3,685,000</b>
A71110-Auditing And Accounting		-	-	36,750	-	-	-	-	-
A71150-Consultants		76,225	39,158	23,373	100,000	100,000	49,128	100,000	100,000
A71420-Employee Physicals		1,650	600	-	-	-	-	-	-
A71477-Wellness Contractuals		174,657	114,969	4,682	200,000	200,000	-	-	-
A71485-HSA Funding		1,739,124	1,976,076	1,738,908	2,000,000	2,000,000	1,368,832	1,900,000	1,900,000
A72115-IPBC Insurance Premiums		-	41,842,714	41,141,181	45,200,000	45,200,000	35,980,372	46,700,000	46,700,000
A72940-All Other Fees		6,297	51,577	677	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>1,997,953</b>	<b>44,025,094</b>	<b>42,945,570</b>	<b>47,500,000</b>	<b>47,500,000</b>	<b>37,398,331</b>	<b>48,700,000</b>	<b>48,700,000</b>
<b>Total Expenses</b>		<b>45,708,375</b>	<b>47,444,167</b>	<b>46,187,479</b>	<b>50,985,000</b>	<b>50,985,000</b>	<b>40,751,572</b>	<b>52,385,000</b>	<b>52,385,000</b>

# Enterprise Funds

*Building a Sustainable and Collaborative Future*

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	177,403	178,845	178,845	178,509	-336	0%
A45X-Intergovernmental	17,415	20,000	20,000	20,000	0	0%
A46X-Charges for Services	52,193,573	52,586,867	52,586,867	54,124,933	1,538,066	3%
AHM-Miscellaneous	3,509,565	2,874,482	2,874,482	3,457,378	582,896	20%
<b>Total Revenue</b>	<b>55,897,956</b>	<b>55,660,194</b>	<b>55,660,194</b>	<b>57,780,820</b>	<b>2,120,626</b>	<b>4%</b>
AH5X-Personnel	7,916,301	8,097,622	8,097,622	8,761,211	663,589	8%
AH6X-Commodities	2,596,993	2,668,106	2,668,106	2,734,397	66,292	2%
AH74X-Benefits	2,608,766	2,965,141	2,965,141	3,295,507	330,366	11%
AH7X-Contractuals	25,729,219	29,264,511	29,264,511	38,339,251	9,074,740	31%
AH8X-Capital Expenditures	367,057	391,433	7,411,683	592,450	201,017	51%
AH9X-Debt Service	11,764,449	3,836,587	3,836,587	3,800,910	-35,677	-1%
<b>Total Expenses</b>	<b>50,982,786</b>	<b>47,223,400</b>	<b>54,243,650</b>	<b>57,523,726</b>	<b>10,300,326</b>	<b>22%</b>

### GOALS

- Launch the Smart Meter Program to enhance water usage tracking and customer service efficiency.
- Complete 10% of system inspections as part of the Capacity, Management, Operations, and Maintenance (CMOM) program to improve system reliability and compliance.
- Streamline and enhance response efficiency for JULIE/811 utility locate requests.
- Maintain a safety compliance rate above 90% through continued training and proactive risk management.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	100	100	100
Part Time	3	2	2

FULL-TIME POSITION	COUNT
Admin Asst II	1
Admin Clerk	1
Assistant Director of Public Works	2
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>100</b>

## PERFORMANCE INFORMATION

PERFORMANCE MEASURE	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 ESTIMATED
Residential Water/Sewer accounts	18,000	18,500	18,700	18,900	18,800
Potable Water Pumped (Billions of Gallons)	2.0	2.2	1.8	2.0	2.0
Volume of Wastewater Treated (Billions of Gallons)	5.2	5.3	5.0	5.1	5.1
Percent of Potable Water Sample That Meet IEPA Standards	100.0%	100.0%	100.0%	100.0%	100.0%
Percentage of Accounts Paying Electronically	68.0%	70.0%	95.0%	95.0%	95.0%
Water/Sewer Connection Permits	350	300	249	250	250

Recorded Breaks in Water Services Lines and Mains	100	150	51	65	65
Percentage of Sewer Lines Inspected via CCTV	10.0%	10.0%	8.0%	10.0%	10.0%
Value of Capital Improvement Project (Infrastructure Capitalized)	\$38.0M	\$5.8M	\$6.2M	\$10.0M	\$25.0M
Number of Construction Projects Awarded	9	7	8	10	10
Percentage of Sewer Lines Cleaned	10.0%	6.0%	4.0%	10.0%	10.0%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	100.0%	100.0%	100.0%	100.0%	100.0%
<b>Sustainability Measures</b>					
Energy Savings from UV Usage (Mill Creek - KWh savings)	n/a	n/a	n/a	n/a	70%
Meter Telemetry (Avg. Network Performance)	n/a	n/a	n/a	96%	98%
Percentage of Nutrient Removal	n/a	n/a	n/a	94%	95%

\* n/a = metrics have not been previously tracked.

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	276,678	200,723	177,403	178,845	178,845	175,534	178,509	178,509
<b>A41X-</b>	<b>Taxes</b>	<b>276,678</b>	<b>200,723</b>	<b>177,403</b>	<b>178,845</b>	<b>178,845</b>	<b>175,534</b>	<b>178,509</b>	<b>178,509</b>
A43075-	Administrative Adjudication	-	-	-	-	-	115	-	-
<b>A43X-</b>	<b>Fines and Forfeitures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>-</b>	<b>-</b>
A45345-	Federal Bond Interest Subsidy	688	27,615	17,415	20,000	20,000	-	20,000	20,000
<b>A45X-</b>	<b>Intergovernmental</b>	<b>688</b>	<b>27,615</b>	<b>17,415</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
A46150-	Penalties	331,181	263,818	277,163	291,056	291,056	176,814	253,606	253,606
A47140-	User Charges	46,735,476	48,247,098	50,158,560	51,306,075	51,306,075	37,300,986	52,898,313	52,898,313
A47150-	User Fee	-	-	-	-	-	6,570	-	-
A47163-	Water Sewer Surcharge	658,063	566,026	952,674	601,527	601,527	155,540	603,993	603,993
A47190-	Connection Fees	3,323,891	720,450	408,923	-	-	123,949	-	-
A47195-	FOG- Installation Permit Fee	600	1,000	900	1,100	1,100	700	500	500
A47196-	FOG- Discharge License Fee	1,800	7,500	2,200	4,160	4,160	1,500	1,460	1,460
A47200-	Inspection Fees	18,900	30,910	15,418	29,600	29,600	16,600	19,425	19,425
A47210-	Lab Test Fees	25,662	26,276	19,064	22,097	22,097	8,569	19,759	19,759
A47215-	Remediation Services	242,575	262,948	327,280	304,956	304,956	213,384	302,778	302,778
A47217-	Fire Hydrant Flow Testing Fees	4,750	6,500	7,750	8,138	8,138	3,500	6,565	6,565
A47220-	Revenue from Service Contracts	32,307	178,888	23,642	18,158	18,158	10,779	18,534	18,534
<b>A46X-</b>	<b>Charges for Services</b>	<b>51,375,205</b>	<b>50,311,413</b>	<b>52,193,573</b>	<b>52,586,867</b>	<b>52,586,867</b>	<b>38,018,891</b>	<b>54,124,933</b>	<b>54,124,933</b>
A49999-	Over Short	0	0	-	-	-	-	-	-
<b>A49X-</b>	<b>Transfers</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020-	Tower Rentals .	187,348	200,524	209,967	207,068	207,068	187,028	212,904	212,904
A44030-	Other Rentals	2,000	2,000	2,000	2,100	2,100	-	2,100	2,100
A48010-	Interest	176,159	1,841,788	3,067,252	2,584,870	2,584,870	574,026	2,276,702	2,276,702
A48011-	Interest Earnings - Old National Bank	-	-	-	-	-	394,159	864,000	864,000
A48015-	Gain/Loss on Year End Valuation of Investment	-	-	-5,015	-	-	5,015	-	-
A48120-	Developer Contributions	1,071,878	436,548	-	-	-	-357	-	-
A48290-	Premium On Sale of Bonds	79,890	132,810	120,811	-	-	-	-	-
A48320-	Proceeds From Sale Of Assets	33,723	94,301	72,484	35,000	35,000	87,945	50,000	50,000
A49910-	All Other Miscellaneous Revenue	42,149	52,032	42,065	45,444	45,444	39,820	51,672	51,672
<b>AHM-</b>	<b>Miscellaneous</b>	<b>1,593,147</b>	<b>2,760,003</b>	<b>3,509,565</b>	<b>2,874,482</b>	<b>2,874,482</b>	<b>1,287,636</b>	<b>3,457,378</b>	<b>3,457,378</b>
<b>Total Revenue</b>		<b>53,244,343</b>	<b>53,299,755</b>	<b>55,897,956</b>	<b>55,660,194</b>	<b>55,660,194</b>	<b>39,482,176</b>	<b>57,780,820</b>	<b>57,780,820</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		6,273,125	6,602,267	7,304,892	7,236,579	7,236,579	5,909,975	7,870,672	7,870,672
A51120-Permanent PT Salaries/Wages		57,224	60,572	41,565	55,192	55,192	45,275	59,412	59,412
A51130-Payroll Accrual Year End		36,967	-13,536	-247,221	-	-	-	-	-
A51140-Overtime Salaries And Wages		663,254	717,357	704,919	720,131	720,131	639,801	775,206	775,206
A51180-Special Pay		51	38,400	-	-	-	-	-	-
A51200-Temporary PT Salaries/Wages		-	14,840	36,916	70,720	70,720	13,056	36,421	36,421
A51210-Performance Appraisals		808	1,632	2,480	-	-	2,986	-	-
A51220-Vacation payout		41,500	50,321	25,650	-	-	34,029	-	-
A51230-Sick Payout		-	19,567	37,283	-	-	9,844	-	-
A51240-Opt Out Premium		8,169	8,192	9,519	15,000	15,000	8,480	19,500	19,500
A51310-Cell Phone Allowance		300	300	300	-	-	25	-	-
<b>AH5X-Personnel</b>		<b>7,081,398</b>	<b>7,499,911</b>	<b>7,916,301</b>	<b>8,097,622</b>	<b>8,097,622</b>	<b>6,663,471</b>	<b>8,761,211</b>	<b>8,761,211</b>
A61010-Office Supplies		19,524	19,864	15,513	24,100	24,100	9,991	23,900	23,900
A61020-Computer Supplies		6,913	7,732	12,469	16,740	16,740	12,351	23,295	23,295
A61030-Books Manuals And Periodicals		239	392	3,043	1,550	1,550	2,454	2,600	2,600
A61040-Operational Supplies		531,190	303,582	464,424	151,435	151,435	58,504	156,840	156,840
A61060-Clothing And Uniforms		41,174	62,231	48,235	66,743	66,743	62,021	80,550	80,550
A61080-Food and Provisions		1,197	1,187	2,535	3,250	3,250	1,208	2,550	2,550
A61090-Printing and Photographic Supplies		360	5,510	9,659	2,500	2,500	1,226	2,500	2,500
A61100-Communication Supplies		1,209	5,362	2,119	7,250	7,250	3,217	5,080	5,080
A61120-Outreach Supplies		1,430	1,192	59	-	-	1,821	1,300	1,300
A62010-Medical Supplies		12,396	15,244	16,320	17,900	17,900	12,997	15,540	15,540
A63010-Building, Grounds Maintenance Supplies		38,590	43,148	41,880	76,000	76,000	26,705	26,000	26,000
A63020-Cleaning Supplies		1,963	3,527	6,241	3,700	3,700	2,527	5,100	5,100
A63040-Housekeeping Supplies		12,327	14,281	18,047	18,100	18,100	10,889	19,090	19,090
A65010-Chemical Supplies		554,823	702,561	857,016	758,550	758,550	691,005	824,750	824,750
A65020-Laboratory Supplies		155,647	153,803	148,433	209,300	209,300	150,545	208,100	208,100
A65050-Engineering Supplies		-	-	191	1,000	1,000	-	1,000	1,000
A65060-Sign And Safety Supplies		48,573	46,594	54,372	52,650	52,650	36,094	107,700	107,700
A65070-Automotive Parts		18,096	19,719	19,603	35,600	35,600	13,730	43,100	43,100
A65080-Shop Supplies		1,920	6	924	-	-	-	500	500
A65090-Gasoline		148,609	134,991	145,965	141,159	141,159	93,204	128,954	128,954
A65100-Diesel Fuel		94,894	83,989	74,541	71,639	71,639	42,606	65,295	65,295
A65110-Lubricants		25,683	26,995	45,141	38,799	38,799	14,945	54,500	54,500
A65115-Heating Fuel		12,714	10,015	7,042	8,571	8,571	10,945	11,636	11,636
A65120-Automobile Repairs and Maintenance		1,562	-	-	-	-	-	-	-
A65130-Small Tools		30,953	30,441	29,409	36,625	36,625	16,483	47,395	47,395
A65135-Hardware Supplies		15,684	14,215	16,844	20,100	20,100	7,115	19,550	19,550
A65140-Electrical Parts		152,893	167,848	154,945	173,750	173,750	72,734	182,250	182,250
A65150-Plumbing Supplies		61,051	62,125	91,898	217,950	217,950	102,245	143,300	143,300
A65160-Paints, Solvents and Related Supplies		9,784	8,051	7,696	15,600	15,600	3,084	16,700	16,700
A65170-Mechanical Parts and Supplies		340,188	250,763	292,482	380,545	380,545	232,724	385,322	385,322
A65175-Meter Parts and Supplies		44,296	20,740	9,948	117,000	117,000	5,102	127,000	127,000
A65180-Miscellaneous Commodities		-3,848	-	-	-	-	-	3,000	3,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
<b>AH6X-Commodities</b>		<b>2,382,036</b>	<b>2,216,111</b>	<b>2,596,993</b>	<b>2,668,106</b>	<b>2,668,106</b>	<b>1,698,473</b>	<b>2,734,397</b>	<b>2,734,397</b>
A74010-Health PPO Premium		-3,848	-	-	-	-	-	-	-
A74080-H/L/D Employee Benefits		1,662,251	1,638,007	1,598,111	1,916,754	1,916,754	1,412,574	2,047,788	2,117,788
A74100-Retirement Benefits/FICA		536,429	562,756	590,086	613,397	613,397	500,651	667,447	667,447
A74110-Retirement Benefits/IMRF		561,565	395,704	420,570	434,990	434,990	393,759	510,272	510,272
<b>AH74X-Benefits</b>		<b>2,756,396</b>	<b>2,596,467</b>	<b>2,608,766</b>	<b>2,965,141</b>	<b>2,965,141</b>	<b>2,306,984</b>	<b>3,225,507</b>	<b>3,295,507</b>
A71110-Auditing And Accounting		85,700	56,120	58,930	61,290	61,290	61,290	62,000	62,000
A71140-Legal Services		49,944	63,985	34,238	100,000	100,000	17,914	100,000	100,000
A71150-Consultants		133,556	110,457	200,442	560,000	560,000	147,259	450,000	450,000
A71170-Engineering Services		161,856	370,131	242,872	1,000,000	1,000,000	326,824	950,000	950,000
A71190-Financial Services		2,383	8,258	8,165	5,910	5,910	750	9,000	9,000
A71200-Bank & Trust Services		157,363	101,397	86,904	95,007	95,007	80,052	167,000	167,000
A71220-Computer Services		1,600	-	-	-	-	-	-	-
A71230-Software & Online Services		303,034	465,963	486,458	656,762	656,762	508,328	862,111	862,111
A71310-Laboratory Fees		88,908	67,940	126,185	207,700	207,700	85,970	260,900	260,900
A71430-Tuition Reimbursement		-	-	-	4,000	4,000	-	7,500	7,500
A71450-Mileage Reimbursement		180	208	1,150	311	311	700	1,858	1,858
A71470-Employee Relations		2,348	1,184	1,316	1,530	1,530	92	1,530	1,530
A71500-Trips And Training		94,792	83,289	116,384	166,350	166,350	103,798	195,100	195,100
A71520-Training		85	-	-	-	-	-	-	-
A71610-Pest Control		8,504	9,604	9,944	12,300	12,300	8,253	12,800	12,800
A71620-Laundry And Cleaning		61,193	48,662	38,251	54,070	54,070	32,098	51,500	51,500
A71630-Garbage Disposal		140,115	92,491	111,887	99,500	99,500	108,957	109,700	109,700
A71640-Bio Hazard Waste Disposal		909	11,573	-	5,000	5,000	-	5,000	5,000
A71650-Security Services		14,324	13,594	21,746	43,250	43,250	12,177	19,300	19,300
A71660-Biosolids Management Services		626,918	662,616	952,862	1,036,000	1,036,000	824,354	1,196,000	1,196,000
A71810-Dues And Subscriptions		86,914	82,375	77,806	83,900	83,900	72,824	101,200	101,200
A71840-Publications & Legal Notices		-	-	-	500	500	-	500	500
A71910-Gas For Heating		265,108	330,411	242,979	564,920	564,920	225,598	259,158	259,158
A71920-Electricity		1,746,876	2,541,344	3,038,010	2,865,643	2,865,643	2,178,855	2,767,221	2,767,221
A71930-Water And Sewer Charges		1,675	2,330	3,044	2,656	2,656	2,285	3,475	3,475
A71940-Telephone		171,866	172,095	188,222	158,520	158,520	85,933	188,130	188,130
A71950-Cellular Phones		42,410	55,989	52,453	56,793	56,793	27,107	62,622	62,622
A71960-Data/Telecommunications		194,974	338,097	195,224	405,119	405,119	63,633	108,622	108,622
A71965-Radio Fees		5,323	6,022	7,125	6,909	6,909	6,806	7,110	7,110
A71970-Courier Services		8,967	5,720	6,293	7,630	7,630	6,322	7,002	7,002
A72050-Title Searches		1,200	-	-	-	-	-	-	-
A72140-Unemployment Compensation		5,310	5,310	5,841	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		141,614	161,775	174,012	145,500	145,500	105,439	40,500	40,500
A72240-Radio Equipment Maintenance & Repair		-1,803	4,624	2,159	38,900	38,900	639	57,600	57,600
A72250-Bldg & Grounds Maintenance & Repairs		-	177	-	150,000	150,000	114	50,000	50,000
A72260-Office Equip Maintenance And Repairs		-	-	1,746	200	200	-	61,200	61,200
A72280-Equipment Maintenance		272,009	597,895	325,709	409,950	409,950	242,593	665,750	665,750



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72290	Building and Storage Bins Maintenance & Repairs	224,446	39,829	141,535	302,880	302,880	35,462	311,630	311,630
A72300	Levee, Ground Pavement Maintenance & Repairs	282,727	373,052	424,328	392,500	392,500	291,348	415,500	415,500
A72310	Transmission and Distribution Mains Maintenance & Repairs	18,529	123,107	163,000	345,000	345,000	1,884	349,500	349,500
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	47,635	36,650	350,607	350,500	350,500	264,884	422,204	422,204
A72330	Wells Maintenance & Repairs	190,127	282,101	71,643	300,000	300,000	133,400	275,000	275,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	28,398	-	35,622	80,000	80,000	248,416	122,500	122,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	47,680	74,282	76,880	190,000	190,000	60,255	318,000	318,000
A72370	Treatment Equipment Maintenance & Repairs	-	-	2,761	-	-	-	-	-
A72380	Interceptor Sewers Maintenance & Repairs	247	29,022	-	-	-	-	-	-
A72410	All Other Maintenance And Repairs	10,660	5,968	2,228	-	-	8,056	-	-
A72530	Equipment Rental	20,224	84,158	30,205	36,500	36,500	31,334	110,200	110,200
A72560	All Other Rentals	165,500	167,000	165,600	168,100	168,100	165,500	168,100	168,100
A79920	Transfers Other Funds	-	-	382,098	382,098	382,098	-	9,393,561	9,393,561
A79940	Miscell Contractual Services	-	275,664	395,198	-	-	-	-	-
A79950	All Other Miscellaneous	2,123	3,576	1,323	-	-	497	-	-
A72820	Postage	117,494	114,148	125,241	105,100	105,100	112,775	105,100	105,100
A72830	Printing Services_72830	21,515	17,540	17,036	25,000	25,000	14,254	32,000	32,000
A72840	Temporary Employment Services	64,538	40,075	95,160	80,400	80,400	160,942	112,200	112,200
A72935	Permits and Licenses Expense	150,518	103,159	102,152	105,000	105,000	101,430	106,000	106,000
A73110	Wholesale Water Purchase	3,028,057	3,222,622	3,314,694	3,706,921	3,706,921	2,567,682	3,303,153	3,303,153
A73120	Wholesale Sewerage Treatment	10,860,402	11,141,517	11,247,012	11,714,433	11,714,433	8,768,237	11,820,999	11,820,999
A73160	Surveying and Mapping Services	18,247	16,475	16,144	20,000	20,000	15,006	22,000	22,000
A73170	Testing and Inspections Services	51,122	81,465	68,890	132,700	132,700	75,869	136,350	136,350
A73190	Bad Debt Expense	487,124	-285,180	-245,312	60,000	60,000	-	60,000	60,000
A73195	Indirect Cost Allocations	1,245,764	1,526,056	1,526,056	1,355,418	1,355,418	1,355,418	1,497,993	1,497,993
A73200	Public Works Refunds	255	-1,013	274	-	-	-2,317	10,031	10,031
A75020	Real Estate Taxes	10	10	-10	-	-	94	-	-
A76010	Revenue Bond Issue Costs	-	500	500	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>22,359,497</b>	<b>24,343,419</b>	<b>25,729,219</b>	<b>29,264,511</b>	<b>29,264,511</b>	<b>20,153,231</b>	<b>38,339,251</b>	<b>38,339,251</b>
A83020	Boats	-	-	-	-	-	13,960	-	-
A84040	Computer System Software	1,144	-	-	-	-	7,750	-	-
A84050	Laboratory Equipment	-18,886	-	-	-	-	-	-	-
A84055	Safety Equipment	-	-	-	-	-	19	-	-
A84060	Furniture And Office Equipment	7,341	-	-	-	-	5,397	-	-
A84100	Miscellaneous Equipment	-	-	1,564	-	-	-1,564	-	-
A84105	Sewer Facility Misc Equipment	9,881	-	12,321	-	-	-12,321	-	-
A85010	Water/Wastewater Facility Construction	292,422	-155,876	20,827	-	7,020,250	11,393	-	-
A85070	All Other Capital Outlay	-	120	-	-	-	-	-	-
A89915	Construction & Maintenance Equipment- non capitalizable	-	-	22,076	-	-	3,757	15,000	15,000
A89920	Radios & Electronic Equipment- non capitalizable	-	698	6,771	4,600	4,600	3,203	21,750	21,750
A89925	Computer Equipment- non capitalizable	81,349	47,496	120,467	84,633	84,633	85,250	81,000	81,000
A89930	Computer System Software- non capitalizable	-	-	-	-	-	15,769	-	-
A89935	Laboratory Equipment- non capitalizable	-	-	10,438	-	-	2,035	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH48X-Public Works . F610-Public Works

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A89940-Furniture & Office Equip Storage Containers- non capitalizable		4,406	16,260	13,410	17,200	17,200	19,957	45,850	45,850
A89950-Meters- non capitalizable		-	-	11,697	8,500	8,500	-	3,000	3,000
A89955-Fire Hydrants- non capitalizable		-	-	-	187,500	187,500	-	77,500	77,500
A89960-Miscellaneous Equipment- non-capitalizable		-	-	14,208	9,000	9,000	50,710	53,350	53,350
A89965-Facility Improvements - non capitalizable .		300,562	583,861	133,277	80,000	80,000	48,263	295,000	295,000
<b>AH8X-Capital Expenditures</b>		<b>678,218</b>	<b>492,560</b>	<b>367,057</b>	<b>391,433</b>	<b>7,411,683</b>	<b>253,578</b>	<b>592,450</b>	<b>592,450</b>
A90010-Principal Payments		-	-	-	2,938,810	2,938,810	1,292,122	2,983,524	2,983,524
A90020-Interest Payments		1,144,062	1,061,349	980,170	897,777	897,777	478,146	817,386	817,386
A91020-Depreciation Expense		10,585,970	11,298,176	10,784,279	-	-	-	-	-
<b>AH9X-Debt Service</b>		<b>11,730,032</b>	<b>12,359,525</b>	<b>11,764,449</b>	<b>3,836,587</b>	<b>3,836,587</b>	<b>1,770,268</b>	<b>3,800,910</b>	<b>3,800,910</b>
<b>Total Expenses</b>		<b>46,987,578</b>	<b>49,507,992</b>	<b>50,982,786</b>	<b>47,223,400</b>	<b>54,243,650</b>	<b>32,846,005</b>	<b>57,453,726</b>	<b>57,523,726</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A45X-Intergovernmental	0	0	2,159,504	0	0	0%
A46X-Charges for Services	2,552,494	2,781,400	2,781,400	2,695,000	-86,400	-3%
A49X-Transfers	0	0	0	9,000,000	9,000,000	0%
AHM-Miscellaneous	1,160,226	0	0	0	0	0%
<b>Total Revenue</b>	<b>3,712,721</b>	<b>2,781,400</b>	<b>4,940,904</b>	<b>11,695,000</b>	<b>8,913,600</b>	<b>320%</b>
AH8X-Capital Expenditures	433,959	0	0	0	0	0%
AH8X-Capital Expenditures	334,123	24,371,380	26,770,884	25,820,850	1,449,470	6%
AH9X-Debt Service	447,158	0	0	0	0	0%
<b>Total Expenses</b>	<b>1,215,241</b>	<b>24,371,380</b>	<b>26,770,884</b>	<b>25,820,850</b>	<b>1,449,470</b>	<b>6%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH48X-Public Works . F615-Public Works - Capital

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A45334	Grants - Federal	-	-	-	-	2,159,504	87,512	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	-	-	-	<b>2,159,504</b>	<b>87,512</b>	-	-
A47190	Connection Fees	-	4,396,265	2,551,994	2,781,400	2,781,400	1,771,406	2,695,000	2,695,000
A47217	Fire Hydrant Flow Testing Fees	-	-	500	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	-	<b>4,396,265</b>	<b>2,552,494</b>	<b>2,781,400</b>	<b>2,781,400</b>	<b>1,771,406</b>	<b>2,695,000</b>	<b>2,695,000</b>
A49920	Transfers From Other Funds	-	-	-	-	-	-	9,000,000	9,000,000
<b>A49X</b>	<b>Transfers</b>	-	-	-	-	-	-	<b>9,000,000</b>	<b>9,000,000</b>
A48120	Developer Contributions	-	-	1,160,226	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	-	-	<b>1,160,226</b>	-	-	-	-	-
<b>Total Revenue</b>		-	<b>4,396,265</b>	<b>3,712,721</b>	<b>2,781,400</b>	<b>4,940,904</b>	<b>1,858,918</b>	<b>11,695,000</b>	<b>11,695,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH48X-Public Works . F615-Public Works - Capital

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A71170-Engineering Services		-	-	-	-	-	85,203	-	-
A79920-Transfers Other Funds		-	-	433,959	-	-	-	-	-
A72820-Postage		-	-	-	-	-	5,603	-	-
<b>AH7X-Contractuals</b>		-	-	<b>433,959</b>	-	-	<b>90,806</b>	-	-
A83010-Motor Vehicles		-	-	-	450,000	450,000	875,968	390,000	390,000
A84010-Construction & Maintenance Equipment		-	-	8,518	19,000	19,000	10,474	315,000	315,000
A84030-Computer Equipment		-	-	-	-	-	-	10,500	10,500
A84040-Computer System Software		-	-	-	236,000	236,000	-	-	-
A84050-Laboratory Equipment		-	10,920	1,376	160,000	160,000	78,800	320,000	320,000
A84060-Furniture And Office Equipment		-	-	-	20,000	20,000	-	-	-
A84070-Engineering Equipment		-	6,540	-	10,000	10,000	10,816	-	-
A84080-Meters		-	-	-	100,000	100,000	-	100,000	100,000
A84100-Miscellaneous Equipment		-	-	50,039	506,000	506,000	368,569	310,000	310,000
A84105-Sewer Facility Misc Equipment		-	-	-8,849	1,114,380	1,114,380	618,302	620,350	620,350
A84110-Water Facility Misc Equipment		-	-	-	30,000	30,000	-	70,000	70,000
A85010-Water/Wastewater Facility Construction		-	274,375	283,039	21,726,000	24,125,504	11,251,426	23,685,000	23,685,000
<b>AH8X-Capital Expenditures</b>		-	<b>291,835</b>	<b>334,123</b>	<b>24,371,380</b>	<b>26,770,884</b>	<b>13,214,354</b>	<b>25,820,850</b>	<b>25,820,850</b>
A91020-Depreciation Expense		-	134,626	447,158	-	-	-	-	-
<b>AH9X-Debt Service</b>		-	<b>134,626</b>	<b>447,158</b>	-	-	-	-	-
<b>Total Expenses</b>		-	<b>426,462</b>	<b>1,215,241</b>	<b>24,371,380</b>	<b>26,770,884</b>	<b>13,305,161</b>	<b>25,820,850</b>	<b>25,820,850</b>

# Special Service Areas

*Building a Sustainable and Collaborative Future*

HEALTH & COMMUNITY SERVICES COMMITTEE

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	49,906	50,000	50,000	50,000	0	0%
AHM-Miscellaneous	-371	1,031	1,031	725	-306	-30%
Total Revenue	49,535	51,031	51,031	50,725	-306	-1%
AH6X-Commodities	1,632	4,100	4,100	4,400	300	7%
AH7X-Contractuals	48,368	45,900	45,900	45,600	-300	-1%
Total Expenses	50,000	50,000	50,000	50,000	0	0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

MH40X-Health Department . F272-Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	49,740	49,821	49,879	50,000	50,000	42,150	50,000	50,000
A41110-	Prior Year Property Taxes	-	227	27	-	-	26	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>49,740</b>	<b>50,048</b>	<b>49,906</b>	<b>50,000</b>	<b>50,000</b>	<b>42,175</b>	<b>50,000</b>	<b>50,000</b>
A48010-	Interest	242	1,820	-371	1,031	1,031	-	725	725
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>242</b>	<b>1,820</b>	<b>371</b>	<b>1,031</b>	<b>1,031</b>	<b>-</b>	<b>725</b>	<b>725</b>
<b>Total Revenue</b>		<b>49,982</b>	<b>51,868</b>	<b>49,535</b>	<b>51,031</b>	<b>51,031</b>	<b>42,175</b>	<b>50,725</b>	<b>50,725</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

MH40X-Health Department . F272-Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A61010-Office Supplies		109	751	-	300	300	-	300	300
A61040-Operational Supplies		-	-	373	1,000	1,000	-	2,300	2,300
A65090-Gasoline		3,230	601	1,259	2,800	2,800	893	1,800	1,800
<b>AH6X-Commodities</b>		<b>3,340</b>	<b>1,352</b>	<b>1,632</b>	<b>4,100</b>	<b>4,100</b>	<b>893</b>	<b>4,400</b>	<b>4,400</b>
A71500-Trips And Training		-	340	-	-	-	379	-	-
A71810-Dues And Subscriptions		50	50	-	-	-	52	-	-
A72110-Liability Insurance		4,731	5,987	6,507	6,000	6,000	6,726	7,000	7,000
A72280-Equipment Maintenance		7,041	1,649	1,532	3,000	3,000	12,572	3,000	3,000
A72530-Equipment Rental		16,535	26,982	21,784	10,000	10,000	9,796	10,000	10,000
A72560-All Other Rentals		-	-	-	500	500	-	-	-
A79940-Miscell Contractual Services		4,384	3,459	4,491	11,400	11,400	3,202	7,600	7,600
A79950-All Other Miscellaneous		108	-	-	-	-	-	-	-
A72820-Postage		169	520	199	-	-	198	-	-
A72830-Printing Services_72830		-	852	-	-	-	-	-	-
A72840-Temporary Employment Services		13,643	8,809	13,855	15,000	15,000	8,686	18,000	18,000
<b>AH7X-Contractuals</b>		<b>46,660</b>	<b>48,648</b>	<b>48,368</b>	<b>45,900</b>	<b>45,900</b>	<b>41,610</b>	<b>45,600</b>	<b>45,600</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>42,504</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	34,000	34,400	34,400	34,400	0	0%
AHM-Miscellaneous	952	842	842	0	(842)	-100%
<b>Total Revenue</b>	<b>34,952</b>	<b>35,242</b>	<b>35,242</b>	<b>34,400</b>	<b>(842)</b>	<b>-2%</b>
AH7X-Contractuals	2,028	34,400	34,400	34,400	0	0%
<b>Total Expenses</b>	<b>2,028</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: FY2022, FY2023, FY2024, FY2025 and FY2026**

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 FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	34,200	34,200	34,000	34,400	34,400	28,862	-	34,400
<b>A41X-</b>	<b>Taxes</b>	<b>34,200</b>	<b>34,200</b>	<b>34,000</b>	<b>34,400</b>	<b>34,400</b>	<b>28,862</b>	<b>-</b>	<b>34,400</b>
A48010-	Interest	525	1,159	952	842	842	-	-	-
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>525</b>	<b>1,159</b>	<b>952</b>	<b>842</b>	<b>842</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>34,725</b>	<b>35,359</b>	<b>34,952</b>	<b>35,242</b>	<b>35,242</b>	<b>28,862</b>	<b>-</b>	<b>34,400</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1112010-Special Service Area #12 The Woods of Ivanhoe\_M1112010 F276-Special Service Area #12 The Woods of Ivanhoe

							Department	County	
Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Request	Admin
Code	Account Description	Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Budget
		FY2022	FY2023	FY2024	FY2025	FY2025	FY2025	FY2026	FY2026
A79950-All Other Miscellaneous		9,769	13,340	2,028	34,400	34,400	-	-	34,400
AH7X-Contractuals		9,769	13,340	2,028	34,400	34,400	-	-	34,400
Total Expenses		9,769	13,340	2,028	34,400	34,400	-	-	34,400

# 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	224,206	226,058	226,058	225,000	(1,058)	0%
AHM-Miscellaneous	1,531	0	0	0	0	0%
<b>Total Revenue</b>	<b>225,737</b>	<b>226,058</b>	<b>226,058</b>	<b>225,000</b>	<b>(1,058)</b>	<b>0%</b>
AH9X-Debt Service	222,468	221,113	221,113	224,210	3,097	1%
<b>Total Expenses</b>	<b>222,468</b>	<b>221,113</b>	<b>221,113</b>	<b>224,210</b>	<b>3,097</b>	<b>1%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

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 FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100	Property Taxes	232,858	225,513	224,206	226,058	226,058	193,409	-	225,000
<b>A41X</b>	<b>Taxes</b>	<b>232,858</b>	<b>225,513</b>	<b>224,206</b>	<b>226,058</b>	<b>226,058</b>	<b>193,409</b>	<b>-</b>	<b>225,000</b>
A48010	Interest	1,712	3,458	1,531	-	-	0	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,712</b>	<b>3,458</b>	<b>1,531</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>234,571</b>	<b>228,971</b>	<b>225,737</b>	<b>226,058</b>	<b>226,058</b>	<b>193,409</b>	<b>-</b>	<b>225,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

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 FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A90010	Principal Payments	180,000	185,000	190,000	195,000	195,000	195,000	-	205,000
A90020	Interest Payments	43,533	38,283	32,468	26,113	26,113	26,113	-	19,210
<b>AH9X</b>	<b>Debt Service</b>	<b>223,533</b>	<b>223,283</b>	<b>222,468</b>	<b>221,113</b>	<b>221,113</b>	<b>221,113</b>	<b>-</b>	<b>224,210</b>
<b>Total Expenses</b>		<b>223,533</b>	<b>223,283</b>	<b>222,468</b>	<b>221,113</b>	<b>221,113</b>	<b>221,113</b>	<b>-</b>	<b>224,210</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	1,970,942	2,555,000	2,555,000	1,934,057	(620,943)	-24%
AHM-Miscellaneous	302,549	0	0	0	0	0%
<b>Total Revenue</b>	<b>2,273,490</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,934,057</b>	<b>(620,943)</b>	<b>-24%</b>
AH7X-Contractuals	0	0	0	2,500	2,500	0%
AH9X-Debt Service	1,934,057	237,500	237,500	1,934,057	1,696,557	714%
<b>Total Expenses</b>	<b>1,934,057</b>	<b>237,500</b>	<b>237,500</b>	<b>1,936,557</b>	<b>1,699,057</b>	<b>715%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F354-Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	2,611,548	2,562,510	1,970,942	2,555,000	2,555,000	1,091,655	-	1,934,057
<b>A41X-</b>	<b>Taxes</b>	<b>2,611,548</b>	<b>2,562,510</b>	<b>1,970,942</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,091,655</b>	<b>-</b>	<b>1,934,057</b>
A48010-	Interest	6,722	35,277	-1,943	-	-	-	-	-
A48011-	Interest Earnings - Old National Bank	106,037	318,355	304,491	-	-	114,547	-	-
<b>AHM-</b>	<b>Miscellaneous .</b>	<b>112,758</b>	<b>353,633</b>	<b>302,549</b>	<b>-</b>	<b>-</b>	<b>114,547</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>2,724,306</b>	<b>2,916,143</b>	<b>2,273,490</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,206,203</b>	<b>-</b>	<b>1,934,057</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F354-Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A72815-Bank Service Charges		-	-	-	-	-	-	-	2,500
A76010-Revenue Bond Issue Costs		-	20,050	-	-	-	-	-	-
<b>AH7X-Contractuals</b>		<b>-</b>	<b>20,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
A90010-Principal Payments		1,451,134	3,714,474	1,502,517	-	-	1,528,888	-	1,555,724
A90020-Interest Payments		720,424	760,021	431,541	237,500	237,500	405,169	-	378,333
<b>AH9X-Debt Service</b>		<b>2,171,557</b>	<b>4,474,495</b>	<b>1,934,057</b>	<b>237,500</b>	<b>237,500</b>	<b>1,934,057</b>	<b>-</b>	<b>1,934,057</b>
<b>Total Expenses</b>		<b>2,171,557</b>	<b>4,494,545</b>	<b>1,934,057</b>	<b>237,500</b>	<b>237,500</b>	<b>1,934,057</b>	<b>-</b>	<b>1,936,557</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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	14,161	14,160	14,160	14,160	0	0%
AHM-Miscellaneous	644	0	0	0	0	0%
<b>Total Revenue</b>	<b>14,806</b>	<b>14,160</b>	<b>14,160</b>	<b>14,160</b>	<b>0</b>	<b>0%</b>
AH9X-Debt Service	19,571	14,160	14,160	14,160	0	0%
<b>Total Expenses</b>	<b>19,571</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: FY2022, FY2023, FY2024, FY2025 and FY2026**

M1115010-Special Service Area #17 F290-Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	28,560	28,320	14,161	14,160	14,160	11,636	-	14,160
<b>A41X-</b>	<b>Taxes</b>	<b>28,560</b>	<b>28,320</b>	<b>14,161</b>	<b>14,160</b>	<b>14,160</b>	<b>11,636</b>	<b>-</b>	<b>14,160</b>
A48010-	Interest	-	-	644	-	-	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>28,560</b>	<b>28,320</b>	<b>14,806</b>	<b>14,160</b>	<b>14,160</b>	<b>11,636</b>	<b>-</b>	<b>14,160</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

M1115010-Special Service Area #17 F290-Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A79950	All Other Miscellaneous	12,242	14,449	19,571	14,160	14,160	-	-	14,160
<b>AH7X</b>	<b>Contractuals</b>	<b>12,242</b>	<b>14,449</b>	<b>19,571</b>	<b>14,160</b>	<b>14,160</b>	<b>-</b>	<b>-</b>	<b>14,160</b>
<b>Total Expenses</b>		<b>12,242</b>	<b>14,449</b>	<b>19,571</b>	<b>14,160</b>	<b>14,160</b>	<b>-</b>	<b>-</b>	<b>14,160</b>

# New Program Requests

*Building a Sustainable and Collaborative Future*

## FY2026 New Program Requests

Requesting Department	Project/Program Title	NPR Description	FY26 Department Request	County Administrator Recommended
<b>RECOMMENDED FOR GENERAL FUND FUNDING</b>				
Court Administration	ICMS Program Management Support (Proj Mgr + Tech Analyst)	Staff increase of two personnel that will replace the role of Mission Critical Partners for four departments - 19th Judicial Circuit Court, Circuit Clerk, State's Attorney, and Public Defender.	\$ 282,540	\$ 150,000
Finance	Grant Coordinator	Staff increase of a grant manager to assist all departments with grant-related activities.	\$ 115,716	\$ 115,716
Planning, Bldg., & Development	Field Inspector Position (Building and Code Enforcement Hybrid)	Staff increase of a Field Inspector to the inspections team to provide additional capacity to perform building permit and code enforcement inspections.	\$ 95,096	\$ 95,096
Public Defender	Social Worker (Spanish-speaking preferred)	Staff increase of an additional social worker to keep up with increasing caseloads.	\$ 109,042	\$ 109,042
State's Attorney	Diversion programs for Juveniles- Contractual	Reintroduction of a domestic violence diversion program for juveniles.	\$ 10,000	\$ 10,000
State's Attorney	Increase SAO Training Budget	Increase in training funds for essential and relevant training opportunities for staff.	\$ 45,000	\$ 5,000
State's Attorney - CAC	On-Call Special Pay	Establishment of an on-call pay program for the Children's Advocacy Center.	\$ 44,600	\$ 32,000
Sheriff	Warrants Positions (6) Full-Time	Staff increase of six full-time warrant clerks - three to comply with additional workload of the SAFE-T Act and three to comply with the Criminal Justice Information Services and LEADS recent directives.	\$ 257,678	\$ 171,785
<b>TOTAL OF REQUESTS RECOMMENDED FOR GENERAL FUND FUNDING</b>			<b>\$ 959,671</b>	<b>\$ 688,639</b>
<b>RECOMMENDED FOR CIP FUNDING</b>				
County Administrator - EMA	Starcom Radio Purchase - Lease Option	Replace 241 radios in a 5-year Interest-free financing option.	\$ 486,985	\$ 500,000
Sheriff	Starcom Radio Purchase - Lease Option	Replacement of 156 mobile VHF radios and 20 Starcom radios to enable seamless, interoperable communications among State, local, and federal government users.	\$ 327,119	\$ 350,000
Sheriff	Body Scanner for Adult Corrections	New technology to prevent illegal contraband from being smuggled into the correctional facility.	\$ 233,499	\$ 233,499
<b>TOTAL OF REQUESTS RECOMMENDED FOR CIP FUNDING</b>			<b>\$ 1,047,603</b>	<b>\$ 1,083,499</b>
<b>RECOMMENDED FOR FACILITY ASSESSMENT FUNDING</b>				
Facilities & Construction Services	Parking Garage Controls	Upgrade of parking garage technology to integrate credit card payments, multiple point of sale locations, online controls, etc.	\$ 320,000	\$ 75,000
<b>TOTAL OF REQUESTS RECOMMENDED FOR FACILITY ASSESSMENT FUNDING</b>			<b>\$ 320,000</b>	<b>\$ 75,000</b>
<b>PREVIOUSLY FUNDED BY ARPA</b>				
Human Resources	Training Content for Learning Management System	The purchase of developed content to distribute in our learning management system to meet county-wide compliance, training, and professional development needs.	\$ 100,000	\$ -
<b>TOTAL PREVIOUSLY FUNDED BY ARPA</b>			<b>\$ 100,000</b>	<b>\$ -</b>
<b>RECOMMENDED IN SCENARIO 2 (FULL ALLOWABLE PROPERTY TAX)</b>				
Circuit Court Clerk	Attorney and Public Access to Portal	Improvements to judicial system to enhance access	\$ 150,000	\$ 150,000
Court Administration	Self-Represented Litigant (SRL) Paralegal	Staff increase of a paralegal that will provide self-represented litigants with access to justice.	\$ 93,927	\$ 93,927
Court Administration	Staff Psychologist Position	A staff increase of a Staff Psychologist to conduct court-ordered evaluations.	\$ -	\$ -
Facilities & Construction Services	Administrative Assistant - 2 PT to 1 FT	Restructuring two part-time positions into one full-time position to better serve operations.	\$ 14,482	\$ 14,482
Facilities & Construction Services	Landscape Masterplan	In conjunction with the Phase 1 landscaping plan for the Libertyville Campus, the project will expand to include treatments and long-term management proposals for all Lake County properties.	\$ 100,000	\$ 100,000
Risk Management	Safety Program Manager	Safety Program Manager to lead countywide workplace safety, compliance, and loss prevention initiatives while ensuring adherence to state and federal regulations.	\$ 98,534	\$ 98,534
Treasurer	Treasurers Office scanning microfilm & Microfiche	Request to hire a contractor to electronically scan several thousands rolls of microfilm & microfiche that cannot be easily/quickly located upon request in the current physical form.	\$ 350,000	\$ 350,000
<b>TOTAL OF REQUESTS RECOMMENDED IN SCENARIO 2 (FULL ALLOWABLE PROPERTY TAX)</b>			<b>\$ 806,942</b>	<b>\$ 806,943</b>
<b>CONSIDERED IN 2nd QTR 2026</b>				
County Clerk	VVSG 2.0 Certified Voting Tabulation System Upgrade	Implementation of the highest certified tabulation equipment (VVSG 2.0) for Lake County Elections.	\$ 2,405,864	\$ -
State's Attorney	Cyber Forensic Analyst/Software/Training	Staff increase of a Forensic Analyst, new software, and additional training funding request for cyber-related cases.	\$ 233,936	\$ -
State's Attorney	Data Coordinator (County funded headcount)	Request to move a grant-funded position to a county-funded position due to grant revenue instability.	\$ 36,627	\$ -
State's Attorney	Gun Violence Prevention Initiative (GVPI)- Increased Headcount (4+1 FT Positi	Request funding of GVPI division - includes making four grant-funded positions county-funded, one new full-time Youth Engagement Coordinator position, contractual funds for Waukegan Township, and additional funding for staff training.	\$ 879,132	\$ -
State's Attorney	Human Trafficking Task Force- Increased Headcount	Request to move three grant-funded positions to county-funded position as grant ends in FY26.	\$ 26,769	\$ -
Treasurer	Tax Sale Analyst	Staff increase of a tax sale analyst to dedicate the majority of tax sale processes and functions.	\$ -	\$ -
<b>TOTAL OF REQUESTS RECOMMENDED IN SCENARIO 2 (FULL ALLOWABLE PROPERTY TAX)</b>			<b>\$ 3,582,328</b>	<b>\$ -</b>

## FY2026 New Program Requests

Requesting Department	Project/Program Title	NPR Description	FY26 Department Request	County Administrator Recommended
<b>REQUESTS THAT WERE NOT FUNDED</b>				
County Administrator - EMA	Radio Purchase	Replace 241 radios in a one-time purchase.	\$ 2,268,642	\$ -
County Administrator	Fast-Charger Stations for Fleet	Funding two fast charging stations that can charge cars within 20 - 60 mins.	\$ 627,322	\$ -
Court Administration	Evidenced Based Practices (EBP) Quality Assurance & Training Manager	Staff Increase of a EBP Quality Assurance & Training Manager that will be responsible for incorporating all evidence-based practices within the Adult Probation Division.	\$ 120,958	\$ -
Court Administration	Strategic Plan Consulting Services	Additional funding for an external consulting service to assist in the development of an updated Strategic Plan for the 19th Judicial Circuit Court of Lake County.	\$ 50,000	\$ -
Facilities & Construction Services	Design Manager	A staff increase to include a Design Manager and a subject matter expert for the improved management of architectural and engineering design contracts and engineering design construction administration.	\$ (51,787)	\$ -
Facilities & Construction Services	Fitness Court	Project to construct an outdoor fitness court on the Libertyville Campus to promote a healthy community and provide fitness opportunities to staff.	\$ 200,000	\$ -
Health Department	CPF Conference Room 1168 Expansion Initiative	Project to expand conference room 1168 by integrating the adjacent former file storage room to create a medium-large, multi-use meeting space with CPF.	\$ 70,625	\$ -
Planning, Bldg., & Development	PBD Workspace Improvements Project	Project of minor physical adaptations and upgrade to four workspace areas within the Central Permit Facility occupied by PBD to improve space utilization, operational functionality, and employee productivity.	\$ 19,500	\$ -
State's Attorney	Adobe Pro Licenses	The purchase of 160 Adobe Pro licenses in order to increase document security.	\$ 48,000	\$ -
State's Attorney	Cryptocurrency Tracing Tool (new technology)	New technology to increase visibility of crypto scammers.	\$ 20,000	\$ -
State's Attorney - CAC	Program Facilitator	Staff increase of a Program Facilitator within the Children's Advocacy Center to coordinate team partners in the investigation of child abuse cases and the prosecution of criminal cases.	\$ 82,553	\$ -
Sheriff	Deputy Director of 911 Communications Position	Staff increase of a Deputy Director of 911 Communications to assist in managing the 911 Center's Operations and will serve as Acting Director in the absence of the Director.	\$ 99,875	\$ -
Sheriff	Fusus Real-Time Crime Center	Project to implement a real-time crime center platform, giving law enforcement instant situational awareness.	\$ 95,829	\$ -
Workforce	Summer Youth Employment Program Personnel	Staff increase of a part-time seasonal Summer Youth Employment Program (SYEP) Manager (to administer the SYEP) and a full-time employment specialist (to recruit summer employment worksites, summer jobs for high school students, and expand relationships to other institutions).	\$ 129,003	\$ -
<b>TOTAL OF REQUESTS THAT WERE NOT FUNDED</b>			<b>\$ 3,780,520</b>	<b>\$ -</b>
<b>TOTAL OF ALL REQUESTS</b>			<b>\$ 10,597,064</b>	<b>\$ 2,654,081</b>



# Appendix

*Building a Sustainable and Collaborative Future*

# 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

Appendix VII - FY24 Ending Fund Balances

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

Fiscal Year Tax Year	FY2022 2021		FY2023 2022		FY2024 2023		FY2025 2024		FY2026 Estimated 2025	
EAV Growth	1.23%		4.61%		5.92%		9.28%		4.53%	
New Property	\$155,210,963		\$176,117,481		\$169,455,857		\$163,568,195		\$175,000,000	
Equalized Assessed Value	\$27,523,380,843		\$28,793,125,678		\$30,497,825,307		\$33,327,935,549		\$34,836,052,971	
	EXTENSION	RATE	EXTENSION	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 73,679,815	0.267699	\$ 74,379,842	0.258325	\$ 72,963,302	0.239241	\$ 87,227,873	0.261726	\$ 97,520,681	0.292609
FICA	\$ 11,000,270	0.039967	\$ 12,000,111	0.041677	\$ 15,500,215	0.050824	\$ 16,000,075	0.048008	\$ 15,500,000	0.046508
IMRF	\$ 17,500,191	0.063583	\$ 14,000,082	0.048623	\$ 13,000,003	0.042626	\$ 12,000,056	0.036006	\$ 9,000,000	0.027004
Liability Insurance	\$ 4,000,248	0.014534	\$ 10,000,140	0.034731	\$ 14,500,191	0.047545	\$ 10,000,047	0.030005	\$ 10,000,000	0.030005
Veteran's Assistance	\$ 700,195	0.002544	\$ 5,103,006	0.017723	\$ 5,493,268	0.018012	\$ 6,026,024	0.018081	\$ 6,431,317	0.019297
Health Department	\$ 16,200,262	0.058860	\$ 16,000,052	0.055569	\$ 21,000,193	0.068858	\$ 22,000,104	0.066011	\$ 25,000,000	0.075012
Stormwater Management	\$ 5,900,187	0.021437	\$ 1,500,122	0.005210	\$ 6,000,142	0.019674	\$ 4,000,019	0.012002	\$ 1,000,000	0.003000
Div. of Transportation	\$ 18,000,016	0.065399	\$ 15,500,203	0.053833	\$ 12,000,284	0.039348	\$ 10,000,047	0.030005	\$ 8,000,000	0.024004
Hulse Detention Center	\$ 4,000,248	0.014534	\$ 7,600,233	0.026396	\$ 5,000,118	0.016395	\$ 2,500,262	0.007502	\$ 500,000	0.001500
T.B. Clinic	\$ 350,097	0.001272	\$ 350,124	0.001216	\$ 350,115	0.001148	\$ 615,234	0.001846	\$ 1,000,000	0.003000
Operating Taxes	\$ 151,331,530	0.549829	\$ 156,433,916	0.543303	\$ 165,807,832	0.543671	\$ 170,369,740	0.511192	\$ 173,951,998	0.521941
Bridge Tax	\$ 3,903,091	0.014181	\$ 3,903,196	0.013556	\$ 3,903,112	0.012798	\$ 3,903,368	0.011712	\$ 3,903,059	0.011711
Matching Tax	\$ 8,259,767	0.030010	\$ 8,259,884	0.028687	\$ 8,260,031	0.027084	\$ 8,259,996	0.024784	\$ 8,259,730	0.024783
Capital Taxes	\$ 12,162,857	0.044191	\$ 12,163,080	0.042243	\$ 12,163,143	0.039882	\$ 12,163,363	0.036496	\$ 12,162,789	0.036494
<b>TOTAL</b>	<b>\$163,494,387</b>	<b>0.594020</b>	<b>\$168,596,996</b>	<b>0.585546</b>	<b>\$177,970,975</b>	<b>0.583553</b>	<b>\$182,533,104</b>	<b>0.547688</b>	<b>\$186,114,787</b>	<b>0.558435</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>Existing Property:</b>	Property/building that has already been erected or built.
<b>Expanded Program:</b>	Additional resources added to a program already in existence.
<b>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.



<b>Veteran's Assistance Fund:</b>	A fund established to account for the cost of providing assistance to indigent war veterans and their families.
<b>Y-T-DObligations:</b>	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

 <b>Lake County Policy</b>	<b>3.1 Finance Policy</b>
	Approved by the County Board on: May 10, 2022

## **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.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10 2022	22-0675	--

 <b>Lake County Policy</b>	<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	--



 <b>Lake County Policy</b>	<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.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--

 <b>Lake County Policy</b>	<b>3.3.1 Video Gaming Revenue Policy</b>
	Approved by the County Board on: <b>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>3.5 Budget Development Policy</b>
	Approved by the County Board on: <b>April 8, 2025</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 70% being designated for salaries and benefits; 10% to commodities; and 20% 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 the budgeted non-union 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 Members should make a request to the appropriate standing committee for consideration of a new initiative, in accordance with the County Board Rules, Section VI.G Consideration of a New Initiative and/or Matter. These requests should be vetted through standing committees sufficiently before the New Program Request submission deadline to allow staff time for assistance in development and eventual 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.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	May 10, 2022	22-0675	--
Amended	April 8, 2025	25-0484	Various changes

 <b>Lake County Policy</b>	<b>3.5.FY26 Fiscal Year 2026 Budget Planning Policy</b>
	<b>Approved by the County Board on: April 8, 2025</b>

## 1. Purpose and Intent

- 1.1 The purpose of this policy is to provide specific planning guidance to County Staff for Fiscal Year 2026 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 2026 and will sunset on November 30, 2026.
- 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 2026 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 (1.45%) 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 (2.9%).



- 5.1.3 Fiscal Year 2026 non-union compensation adjustments will be determined based on : a market comparison conducted by Human Resources of comparable entities, economic factors, and the balance of priorities within the County's balanced budget.
- 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 Strategic personnel reorganizations of department staffing of three or more positions and 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.
- 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
- 5.1.7 Departments must review fees that are approved by the County Board annually as part of the budget development process. Departments should propose fee adjustments that will maintain the same approximate percentage of expenses covered by the related revenue, or in accordance with a formal fee study.
- 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, 2026.

## 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.

Policy History			
Version	Date Adopted	Legistar Item #	Notes
Original	April 8, 2025	25-0484	--

 <b>Lake County Policy</b>	<b>3.6 Budget Execution Policy</b>
	Approved by the County Board on: <b>April 8, 2025</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, contractals, 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. The transfers authorized through this provision shall be reported to the Financial and Administrative Committee quarterly and included in the year end summary referenced below in 5.7.3.
- 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 at the conclusion of the year end process, in a summarized format by department.
- 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.”
- 5.8.1.4 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.
- 5.8.2.4 Carry-overs of appropriations previously authorized shall be referred to the Financial and Administrative Committee.
- 5.8.3.4 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 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	--
Amended	April 8, 2025	25-0484	Various changes

 <b>Lake County Policy</b>	<b><i>3.7 Accounting, Auditing and Financial Reporting Policy</i></b>
	Approved by the County Board on: <b>May 10, 2022</b>

## **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	--



# HEALTH AND COMMUNITY SERVICES COMMITTEE

## 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	FY2024 ACTUALS	FY2025 ADOPTED BUDGET	FY2025 MODIFIED BUDGET	FY2026 BUDGET	\$ VARIANCE	% VARIANCE
A41X-Taxes	5,458,770	6,025,939	6,025,939	6,431,317	405,378	7%
A49X-Transfers	0	225,883	225,883	228,572	2,689	1%
AHM-Miscellaneous	23,909	9,000	9,000	0	-9,000)	-100%
<b>Total Revenue</b>	<b>5,482,680</b>	<b>6,260,822</b>	<b>6,260,822</b>	<b>6,659,889</b>	<b>399,067</b>	<b>6%</b>
AH5X-Personnel	1,266,764	1,631,799	1,631,799	1,663,685	31,886	2%
AH6X-Commodities	53,545	66,110	66,110	87,000	20,890	32%
AH74X-Benefits	219,549	495,320	495,320	503,397	8,077	2%
AH7X-Contractuals	556,754	422,710	422,710	507,235	84,525	20%
AH8X-Capital Expenditures	114,355	3,410,000	3,410,000	3,670,000	260,000	8%
<b>Total Expenses</b>	<b>2,210,967</b>	<b>6,025,939</b>	<b>6,025,939</b>	<b>6,431,317</b>	<b>405,378</b>	<b>7%</b>

### GOALS

- Continue to create education and training opportunities to build upon and expand core competencies and understanding of challenges and pitfalls in advocating for veterans and their families.
- Continue to improve upon and add to Local, State, and Federal partnerships to positively impact veterans and their families.
- Present and host a celebration for 100 years of service of the VACLC to the Veterans of Lake County during FY 2026.
- Research and apply for unique grants and programs to positively impact veterans and their families in Lake County.
- Creating and participating in impactful outreach events for veterans and their families in Lake County.
- Continue to work with the Lake County Gun Violence Prevention Initiative in Lake County to decrease veteran suicide.

### STAFFING SUMMARY

POSITION TYPE	FY2024 BUDGET	FY2025 BUDGET	FY2026 BUDGET
Full Time	35	35	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	9	7	16
Veteran Service Officer-In-Charge	4	-	4
<b>TOTAL</b>	<b>24</b>	<b>11</b>	<b>35</b>

PERFORMANCE INFORMATION

MEASUREMENT	FY2022 ACTUAL	FY2023 ACTUAL	FY2024 ACTUAL	FY2025 PROJECTED	FY2026 TARGET
Clients Served	11,415	12,313	15,782	17,000	19,000
Emergency Housing (Cumulative Nights)	2500 Nights	780 Nights	2180Nights	2000 Nights	300 Nights
Direct Emergency Assistance Distributed	\$243,936	\$88,586	\$230,360	\$175,000	\$150,000
Claims Submitted (Compensation and Pension)	2,093	2,674	2,953	3,500	3800
VA Appeals Submitted	523	742	894	1400	2000
Effective Rate for Claims and Appeals	86%	92%	90%	95%	95%
All Forms Submitted for Benefits Assistance	6,513	8,665	9,484	10,000	12,000
Total Federal VA Compensation into Lake County (Millions)	\$175	\$195	\$287	\$300	\$340
Veterans Receiving Compensation	9,979	10,800	12,500	15,000	16,500
Percentage of Veteran Population Assisted	30.0%	22%	24%	28.0%	30.0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025 and FY2026**

Total GL Entity F208-Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A41100-	Property Taxes	696,475	5,082,297	5,457,907	6,025,939	6,025,939	5,095,515	6,431,317	6,431,317
A41110-	Prior Year Property Taxes	-	524	864	-	-	363	-	-
A41120-	TIF Districts Property Taxes	766	-	-	-	-	-	-	-
<b>A41X-</b>	<b>Taxes</b>	<b>697,241</b>	<b>5,082,821</b>	<b>5,458,770</b>	<b>6,025,939</b>	<b>6,025,939</b>	<b>5,095,879</b>	<b>6,431,317</b>	<b>6,431,317</b>
A49920-	Transfers From Other Funds	61,832	103,716	-	225,883	225,883	-	228,572	228,572
<b>A49X-</b>	<b>Transfers</b>	<b>61,832</b>	<b>103,716</b>	<b>-</b>	<b>225,883</b>	<b>225,883</b>	<b>-</b>	<b>228,572</b>	<b>228,572</b>
A48010-	Interest	27	9,399	23,909	9,000	9,000	-	-	-
<b>AHM-</b>	<b>Miscellaneous</b>	<b>27</b>	<b>9,399</b>	<b>23,909</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>		<b>759,100</b>	<b>5,195,936</b>	<b>5,482,680</b>	<b>6,260,822</b>	<b>6,260,822</b>	<b>5,095,879</b>	<b>6,659,889</b>	<b>6,659,889</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F208-Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
A51110-Regular Salaries And Wages		366,777	762,840	1,248,518	1,594,299	1,594,299	1,313,892	1,626,185	1,626,185
A51130-Payroll Accrual Year End		2,870	13,116	-26,493	-	-	-	-	-
A51140-Overtime Salaries And Wages		21,325	18,894	28,221	30,000	30,000	12,244	30,000	30,000
A51180-Special Pay		30	-	191	-	-	81	-	-
A51220-Vacation payout		-	-	-	-	-	3,445	-	-
A51230-Sick Payout		-	17,609	-	-	-	-	-	-
A51240-Opt Out Premium		7,055	9,461	16,326	7,500	7,500	19,557	7,500	7,500
<b>AH5X-Personnel</b>		<b>398,057</b>	<b>821,921</b>	<b>1,266,764</b>	<b>1,631,799</b>	<b>1,631,799</b>	<b>1,349,219</b>	<b>1,663,685</b>	<b>1,663,685</b>
A61010-Office Supplies		8,290	38,286	42,545	20,000	20,000	18,477	30,000	30,000
A61020-Computer Supplies		712	21,285	2,217	20,000	20,000	26,663	20,000	20,000
A61030-Books Manuals And Periodicals		1,322	-	4,100	2,000	2,000	3,670	2,000	2,000
A61040-Operational Supplies		-	-	2,538	15,000	15,000	11,662	20,000	20,000
A61060-Clothing And Uniforms		-	890	1,130	3,110	3,110	2,203	3,000	3,000
A61080-Food and Provisions		1,862	1,943	233	-	-	2,374	3,000	3,000
A61085-Food and Provisions - Employee		-	-	-	4,000	4,000	-	3,000	3,000
A61090-Printing and Photographic Supplies		669	382	783	2,000	2,000	677	6,000	6,000
A63020-Cleaning Supplies		79	-	-	-	-	-	-	-
A63040-Housekeeping Supplies		-	-	-	-	-	197	-	-
<b>AH6X-Commodities</b>		<b>12,934</b>	<b>62,787</b>	<b>53,545</b>	<b>66,110</b>	<b>66,110</b>	<b>65,923</b>	<b>87,000</b>	<b>87,000</b>
A74080-H/L/D Employee Benefits		39,650	47,497	60,777	269,437	269,437	57,411	274,825	274,825
A74100-Retirement Benefits/FICA		29,876	61,609	94,964	91,484	91,484	101,817	91,485	91,485
A74110-Retirement Benefits/IMRF		31,955	41,441	63,807	134,399	134,399	78,895	137,087	137,087
<b>AH74X-Benefits</b>		<b>101,482</b>	<b>150,548</b>	<b>219,549</b>	<b>495,320</b>	<b>495,320</b>	<b>238,123</b>	<b>503,397</b>	<b>503,397</b>
A71140-Legal Services		21,274	15,992	9,584	30,000	30,000	-	30,000	30,000
A71230-Software & Online Services		5,281	10,016	17,374	6,500	6,500	10,746	15,000	15,000
A71450-Mileage Reimbursement		4,375	4,755	2,916	8,300	8,300	9,890	8,600	8,600
A71500-Trips And Training		28,305	17,092	36,525	50,000	50,000	42,097	60,000	60,000
A71520-Training		100	-	-	-	-	-	-	-
A71650-Security Services		-	3,507	894	-	-	-	-	-
A71670-Contracted Custodial Service		4,800	11,800	20,800	22,000	22,000	15,800	22,000	22,000
A71810-Dues And Subscriptions		1,142	5,736	5,026	6,000	6,000	4,006	6,000	6,000
A71840-Publications & Legal Notices		-	-	-	750	750	-	775	775
A71850-Advertising		21,052	21,474	27,668	25,000	25,000	26,534	30,000	30,000
A71950-Cellular Phones		360	-	49	560	560	132	560	560
A71960-Data/Telecommunications		-	6,971	335	500	500	106	500	500
A71970-Courier Services		74	-	1,105	2,000	2,000	1,015	2,000	2,000
A72120-Fidelity And Surety Bonds		77	175	843	300	300	1,344	1,000	1,000
A72250-Bldg & Grounds Maintenance & Repairs		-	-	6,963	3,000	3,000	3,431	3,000	3,000
A72510-Building Rentals		40,400	79,600	169,000	156,000	156,000	146,000	162,000	162,000
A72530-Equipment Rental		2,304	3,665	6,789	7,000	7,000	5,508	9,000	9,000
A79940-Miscell Contractual Services		2,348	-	-	-	-	-	-	-
A72830-Printing Services_72830		3,276	5,816	10,232	4,800	4,800	5,969	6,800	6,800
A73010-Assistance To Veterans		204,095	145,226	240,651	100,000	100,000	131,423	150,000	150,000
A73195-Indirect Cost Allocations		72,349	-	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2022, FY2023, FY2024, FY2025, and FY2026**

Total GL Entity F208-Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2022	Recognized Amount FY2023	Recognized Amount FY2024	Adopted Budget FY2025	Modified Budget FY2025	Y-T-D Recognized FY2025	Department Request Budget FY2026	County Admin Budget FY2026
<b>AH7X-Contractuals</b>		<b>411,612</b>	<b>331,825</b>	<b>556,754</b>	<b>422,710</b>	<b>422,710</b>	<b>404,001</b>	<b>507,235</b>	<b>507,235</b>
A81010-Land Purchased		-	2,875,300	82,341	-	-	95,290	-	-
A82010-Buildings And Structures		-	130,408	-	3,400,000	3,400,000	-	3,660,000	3,660,000
A84030-Computer Equipment		-	7,856	32,015	-	-	148	-	-
A84060-Furniture And Office Equipment		-	137,890	-	10,000	10,000	4,223	10,000	10,000
<b>AH8X-Capital Expenditures</b>		<b>-</b>	<b>3,151,453</b>	<b>114,355</b>	<b>3,410,000</b>	<b>3,410,000</b>	<b>99,661</b>	<b>3,670,000</b>	<b>3,670,000</b>
<b>Total Expenses</b>		<b>924,085</b>	<b>4,518,534</b>	<b>2,210,967</b>	<b>6,025,939</b>	<b>6,025,939</b>	<b>2,156,927</b>	<b>6,431,317</b>	<b>6,431,317</b>



*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. Increase access to physical and mental health care.

#### 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.

## FY2024 Ending Fund Balances - Property Tax Funds

	Fund Balance 11/30/24
<b><i>Property Tax Funds</i></b>	
Corporate	\$ 185,409,773
Veterans Assistance	\$ 3,949,115
Health Department	\$ 30,162,207
Stormwater Management	\$ 5,189,417
Division of Transportation	\$ 12,106,607
Hulse Detention Center	\$ 15,867,874
Tuberculosis Clinic	\$ 78,922
FICA	\$ 3,019,178
IMRF	\$ 9,572,676
Risk Management	\$ 20,946,852
<b><i>Committed Funds:</i></b>	
Long Term Capital	\$ 44,423,096
Bridge Tax	\$ 8,575,264
Matching Tax	\$ 16,886,154
<b>Totals</b>	<b>\$ 356,187,135</b>

## FY2024 Ending Fund Balances - Other Funds

	Fund Balance 11/30/24
<b><i>Special Revenue Funds</i></b>	
Probation Services Fee	\$ 4,540,013
Public Defender's Supreme Court	\$ 633
Law Library	\$ 459,192
Transportation Safety Hire Back	\$ 156,748
Children's Waiting Room	\$ 418,299
Neutral Site Custody Exch Fee	\$ 352,194
Court Automation	\$ 1,158,303
Circuit Clerk E-Citation	\$ 1,748,509
Court Document Storage	\$ 3,930,513
Foreclosure Mediation	\$ -
Recorder Automation	\$ 2,118,140
Eviction Mediation	\$ -
Vital Records Automation	\$ 132,043
State's Attorney Records Auto	\$ 316,250
GIS Automation Fund	\$ 1,546,337
Public Defender's Record Auto	\$ 12,135
Tax Sale Automation	\$ 824,800
Coroner Fees	\$ 300,622
Motor Fuel Tax	\$ 55,231,502
1/4% RTA Sales Tax	\$ 112,104,420
Solid Waste Management	\$ 2,162,469

## FY2024 Ending Fund Balances - Other Funds

	Fund Balance 11/30/24
Motor Fuel Tax - County Option	\$ 32,868,256
Sheriff Asset Forfeiture Fund	\$ 801,541
Inmate Welfare	\$ 5,782,950
Community Development	\$ (439,197)
Regional Stormwater Projects	\$ (16,880)
Workforce Development	\$ (309,733)
State's Attorney Asset Forfeiture	\$ 248,367
State's Attorney Money Laundering	\$ 42,968
Video Gaming	\$ 787,013
State's Attorney Cyber Crimes	\$ 254,120
Opioid Settlement	\$ 3,473,003
State's Attorney Environmental Prosecution	\$ 151,056
<b><i>Debt Service Funds</i></b>	
2015 GO Alternate Bonds	\$ 23,301
2018 GO Refunding Bonds	\$ 32,927
2019 GO Refunding Bonds	\$ 603,279
2022 GO Refunding Bonds	\$ 8,174
<b><i>Internal Service Fund</i></b>	
Health Life Dental	\$ 5,535,745
<b><i>Enterprise Fund</i></b>	
Public Works (Aggregate)	\$ 337,291,150
<b><i>Special Service Areas</i></b>	
SSA #8 Loon Lake	\$ 27,247
SSA#12 Woods of Ivanhoe	\$ 130,517
SSA#13 Tax Exempt A	\$ 294,817
SSA#16 Lake Michigan Water	\$ 5,974,933
SSA#17 Ivanhoe Estates	\$ 71,628