



RECOMMENDED
2025
ANNUAL BUDGET

Finance & Administrative Committee
October 4, 2024

Agenda

Budget Preparation Process

FY2025 Budget Themes and Highlights

FY2025 Recommended Budget

Next Steps

Questions

BUDGET CALENDAR

April - May

Budget Policies/
Board Guidance

**June –
September**
Preparation
and Internal
Review

October
Board
Review

November
Budget
Approval

Budget Preparation Process



Lake County
STRATEGIC PLAN

Budget Preparation Process

County Board Guidance

- Alignment with Strategic Plan
- Property Tax Levy Guidance
 - 2 scenarios: 1/2 of allowable CPI growth under PTELL and full CPI growth under PTELL
- Incorporation of 2024 Compensation Study
- Review of positions, organization structure
- New program requests accepted, especially:
 - Justice programs to reduce crime
 - Employment, housing opportunities and rehabilitative services to justice-impacted individuals
 - Affordable housing
 - Sustainability
 - Consolidation of enterprise services/reduction of duplicated services
- Fees and charges reviewed
- Operating contribution to capital covers annual facilities and technology maintenance/repair
- Targets for departmental submissions that accommodate “normal” operations

Budget Preparation Process

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Budget Preparation Process – “Pre-Balancing”

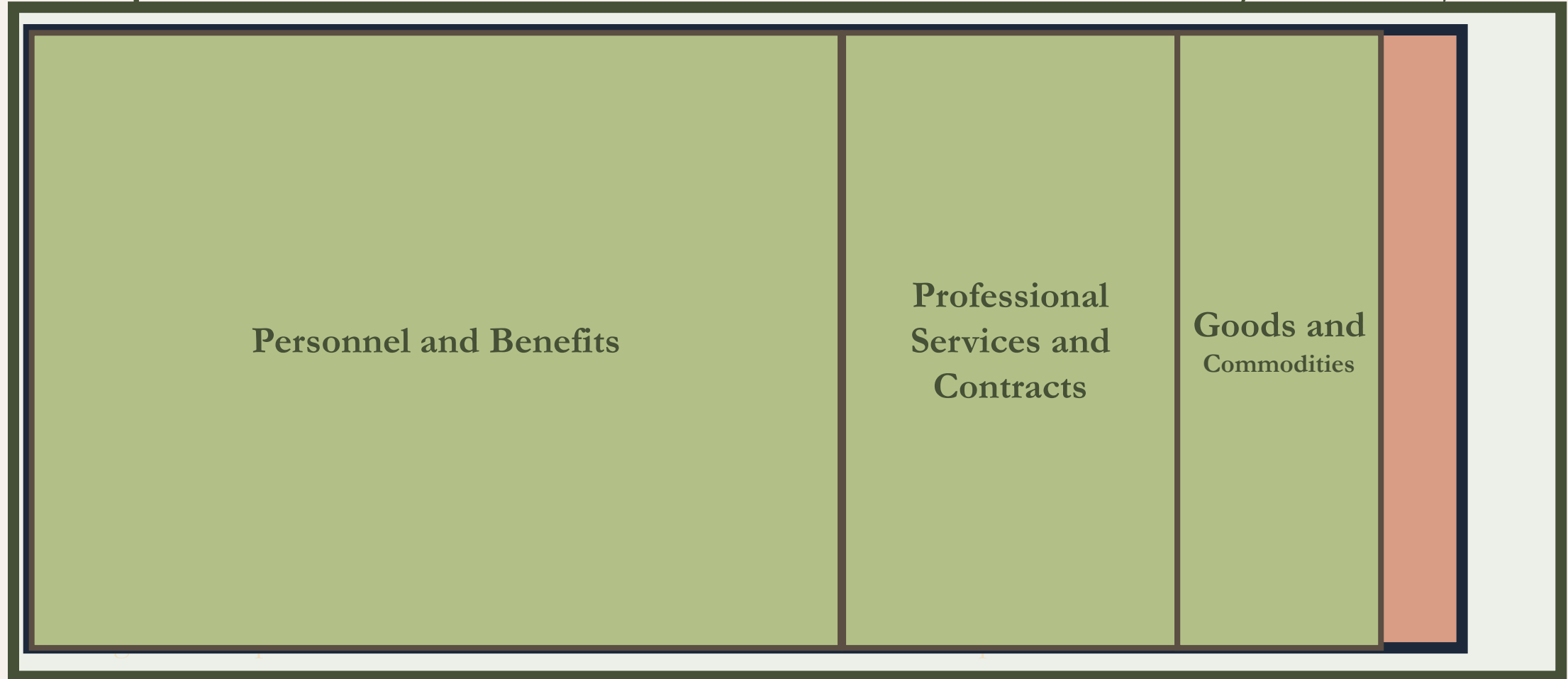
Revenue Estimate

- Property Tax according to Board guidance
- Trends, economic forecasts, changes in legislation, fee adjustments, grant opportunities, intergovernmental agreements

Budget Preparation Process – “Pre-Balancing”



Budget Preparation Process – Departmental Submissions & Review/Analysis

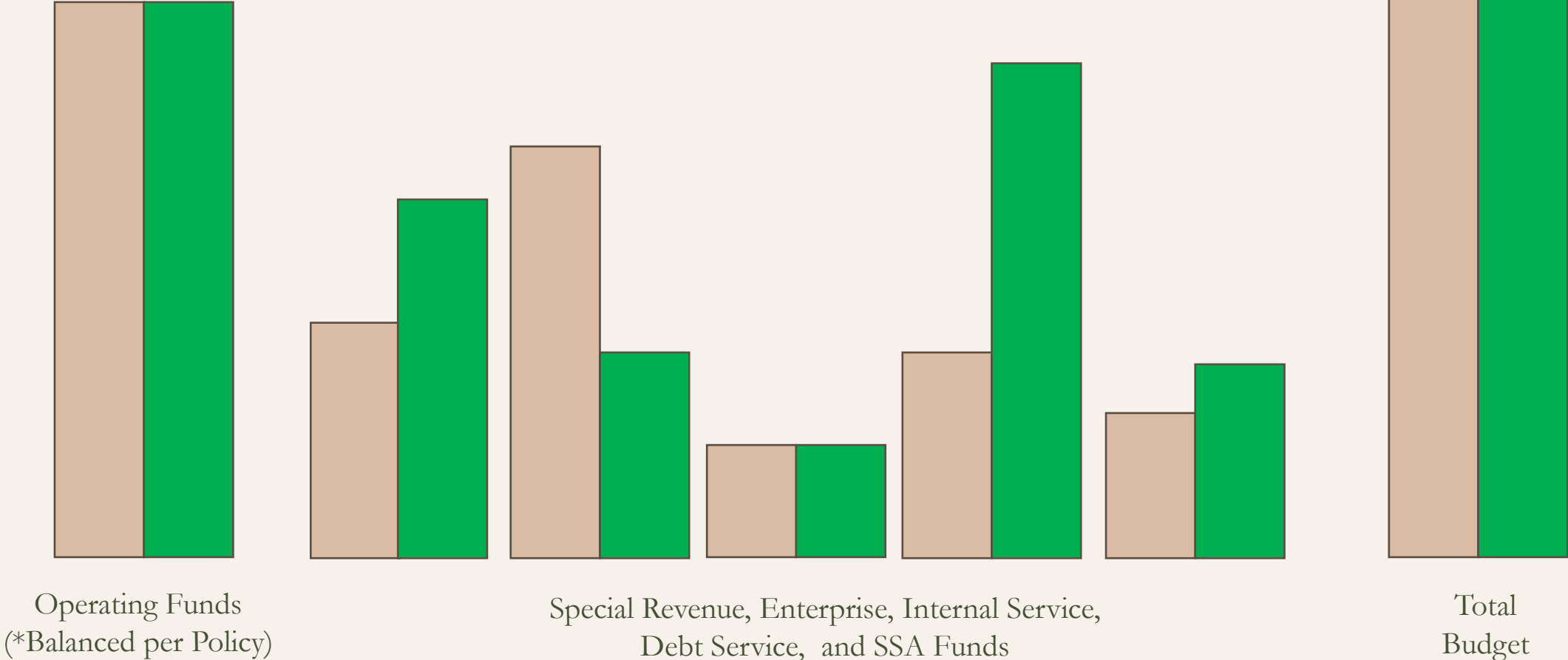


Budget Preparation Process – Final Recommended Budget



Total Annual Budget

Tan is Revenue; Green is Expense



FY2025 Recommended Budget



2025 ANNUAL BUDGET
Excellence, Innovation and Sustainability

Investment in Lake County Staff

- \$3.8 million implementation of the 2024 Compensation Study
- 3% annual increase (COLA and merit) for non-union staff
- Compliance with all bargaining unit agreements
- Enhancement to health insurance plan
 - Opening of Traditional PPO plan to all employees

Total Headcount

- 2,629 Full-time positions (+11)
- 109 Part-time positions (+1)

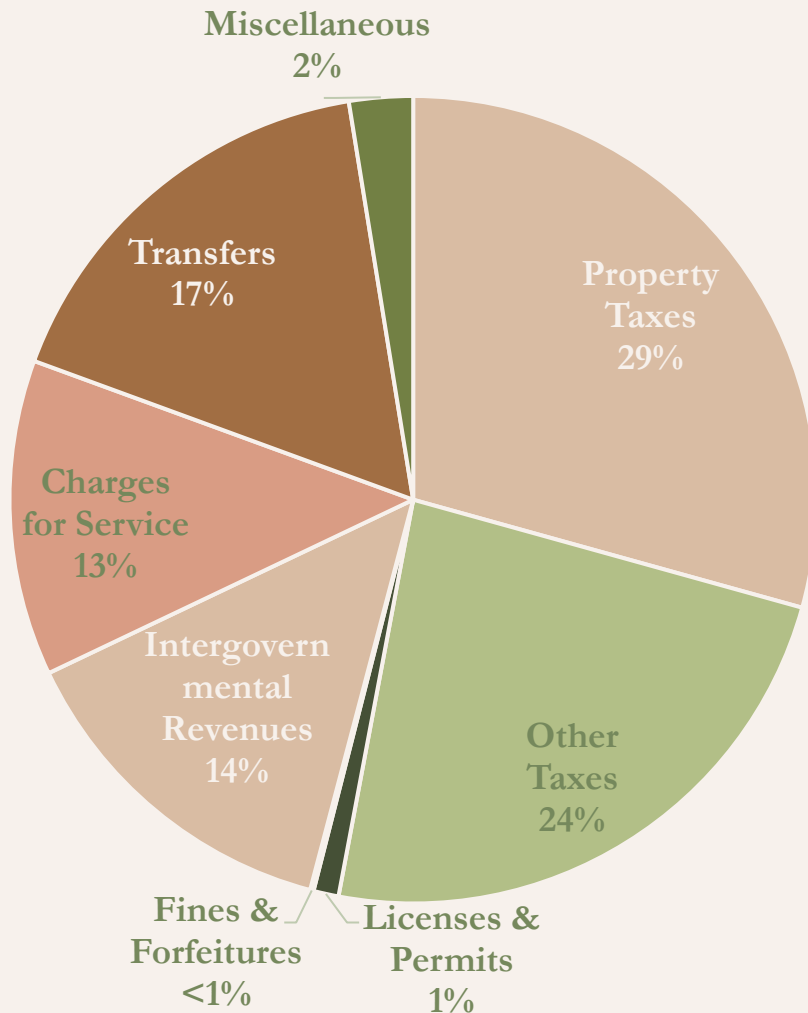
Personnel

- **Reduction of personnel in Special Revenue Funds/Movement to General Fund**
 - **Recorder Automation Fund**
 - **Court Automation Fund**
- **Safe-T Act positions absorbed in departmental budgets**
 - **Court Administration**
 - **State's Attorney's Office**
 - **Public Defender's Office**
 - **Sheriff's Office**
- **Continued refinement in budgeting for vacancies**

FY2025 Recommended Budget

	Recommended 2025	Approved 2024	\$ Change	% Change
<i>Funds that include property taxes as a revenue stream:</i>				
Operating Funds	385,509,888.00	375,165,107.00	10,344,781.00	2.76%
Capital Funds	12,350,299.00	12,271,946.00	78,353.00	0.64%
Total	397,860,187.00	387,437,053.00	10,423,134.00	2.69%
<i>"Special Revenue" Funds*</i>				
Capital Improvement Fund	14,000,000.00	18,536,600.00	(4,536,600.00)	-24.47%
Debt Service Funds	17,486,975.00	18,299,975.00	(813,000.00)	-4.44%
Health, Life, Dental Insurance Fund	50,985,000.00	49,212,000.00	1,773,000.00	3.60%
Total	182,410,222.00	182,456,719.00	(46,497.00)	-0.03%
Public Works Enterprise Funds	71,594,780.00	70,059,091.00	1,535,689.00	2.19%
	651,865,189.00	639,952,863.00	11,912,326.00	1.86%
<i>* "Special Revenue" Funds includes Special Service Areas</i>				

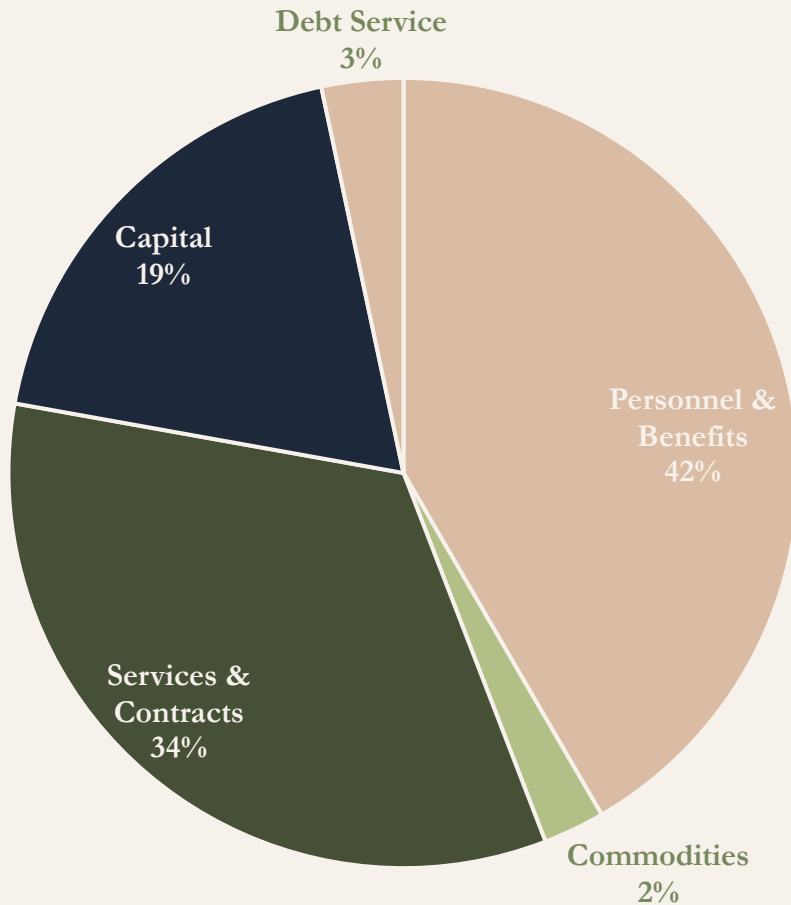
Revenue – Sources of Funds



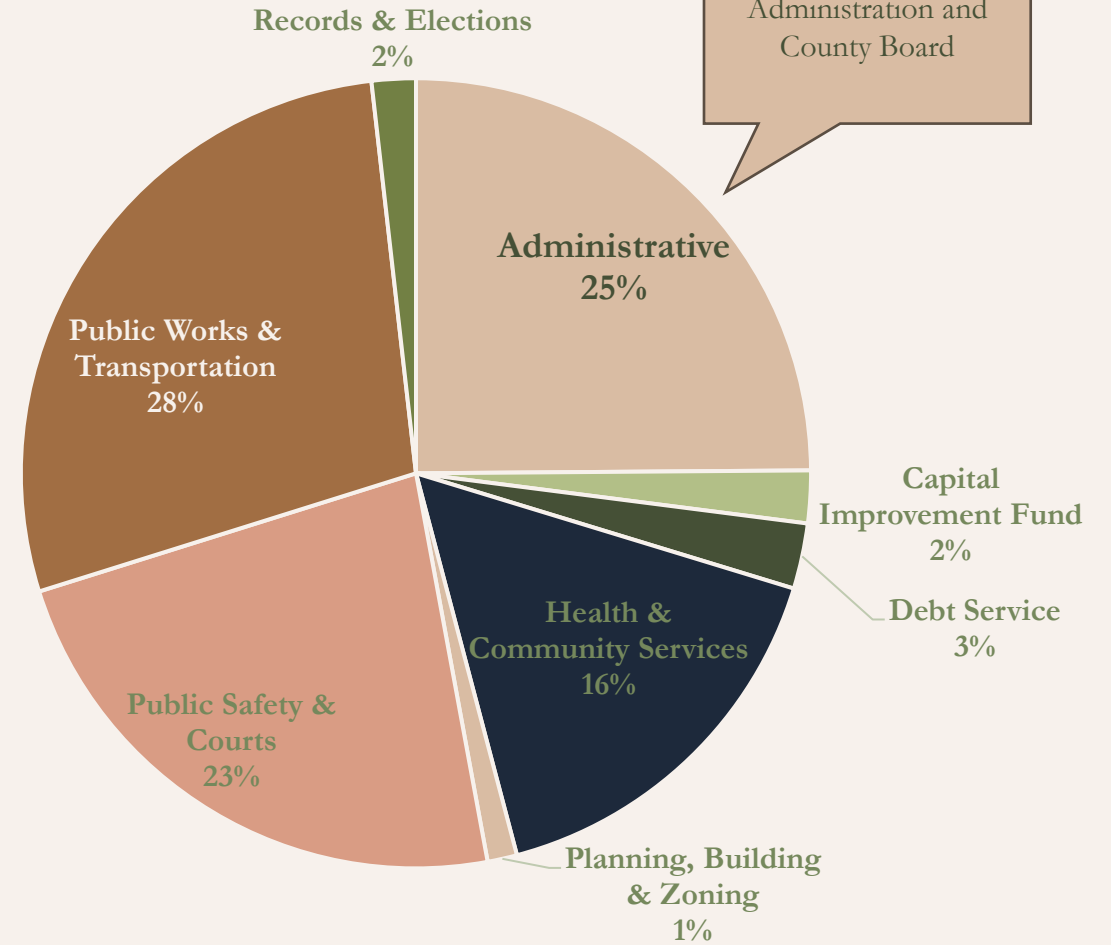
Property Taxes make up **less than 1/3** of all revenues that the County uses to provide its services

Expenses – Uses of Funds

Expense Categories



Function



Enterprise IT, Human Resources, Finance, Facilities & Construction, County Administration and County Board

Property Tax Scenarios

Balanced with property tax levy increased by new property growth estimate and one-half of allowable CPI (1.7%); flexible scenarios showing additional programming allowable under allowable CPI (3.4%)

1.7%	\$3.9M higher than Tax Year 2023 extension*
3.4%	\$6.9M higher than Tax Year 2023 extension*

** In accordance with Public Acts 102-0732 and 102-1132, the Veterans Assistance Commission (VAC) of Lake County submitted a levy of \$6,025,939. Therefore, \$532,755 of these increases must be attributed to VAC and cannot be used for other property tax levies.*

Property Tax Impact on our Homeowners

Median value of owner-occupied housing units, 2017-2021 = \$279,500

Source: US Census Bureau

\$280,000 home:	1.7% levy	~\$0.29 increase
	3.4% levy	~\$9.40 increase

* Based on estimated EAV of \$31B and estimated New Property growth of \$150M



Only approximately
\$6 of every \$100
on property tax bill
funds Lake County services

New Program Requests

35 Requests Received totaling \$8,996,448

7 funded in Recommended Budget, totaling \$639,925

Homelessness Grant Position Reclassification (Community Development)

Cost-Neutral Department Re-Organization (Division of Transportation)

Libertyville Campus Custodial/Maintenance Facility Support (Facilities & Construction)

Energy Program Manager (Facilities & Construction)

Organizational Development & Compensation Manager (Human Resources)

Domestic Violence Attorney (State's Attorney's Office)

Staff Support for SkillBridge Program (Workforce Development)

Additional NPR's recommended in Scenario 2

Capital Improvement Fund Budget

- \$6,000,000 Jail HVAC
- \$8,000,000 Facility/Technology Assessment Projects
 - Mundelein Fire Alarm Replacement
 - Depke Furniture, Fixtures & Equipment
 - CPF Server Room Replacement
 - Facility Assessment Project Management
 - LCDOT Design/Replacement HVAC
 - LCDOT Generator Replacement
 - Cybersecurity
 - Computer Replacements

Capital Improvement Fund – Long Term Planning

FY 2025 Facilities CCIP Priorities



Board Ranking	CA Ranking	FY 25 Stakeholder Ranking	FY24 Ranking	Project Title	Cost Est (\$Million)	Alt Cost (\$Million)
Facilities Major Maintenance & Repair (MM&R)						
	1	n/a		Babcox Jail Medical, HVAC/Air Handlers ¹	\$6.0¹	-
Major Construction						
	1	2.5	2	Coroner's Office	\$11.0	\$6.0²
	2	2.8	1	Sheriff's Office Public Safety Building	\$53.0	\$10.0²
	3	4.8	3	Court Tower – Courtroom Build-out	\$12.4	\$-
	4	4.9	4	Center Courts 1 st Floor Renovation, Customer Service	\$7.5	\$1.0
	5	5.1	5	Babcox Jail Medical Expansion ¹	\$16.7	Note 1
	6	5.7	7	DOT Truck Barn and Multi-Use Facility ³	\$30.1	\$-
	7	6.2	6	Child Advocacy Center	\$6.7	\$-
	8	7.2	8	Libertyville Campus Utility Improvements	\$5.0	\$-
	9	7.2	9	Annex Renovations (Basement – 4 th Floors)	\$40.7	\$5.0
	10	8.2	10	Center Courts Renovations (2 nd - 4 th Floors) ⁴	\$48.4	\$0.8
				Totals:	\$231.5	\$22.8

¹ HVAC only, requires phasing with other projects

² Alternative solution to construct multi-use facility for Coroner and Sheriff's Office

³ Multiple funding sources

⁴ Multiple Phases to remove asbestos material



Scenario 2 Additions

- Waukegan Rooftop Solar (NPR): \$952,200
- Increase in LC Affordable Housing Program (NPR): \$300,000
- Additional Conviction Integrity PT Attorney (NPR): \$ 82,875
- Additional Facility/IT Assessment Projects: \$1,705,050
 - Security Hardening \$750,000
 - Jail Padded Cell Replacement \$120,000
 - Additional Cybersecurity/Building Automation Controls \$250,000
 - Artificial Intelligence Initiatives \$500,000
 - Additional Contingency \$85,050

Next Step: Joint Budget Meetings

- Tuesday, October 15
 - Health & Community Services
 - Law & Judicial
 - Financial & Administrative
- Wednesday, October 16
 - Public Works & Transportation
 - Planning, Building, Zoning & Environment
 - Financial & Administrative

A swan is swimming in a lake, visible in the background of the slide. The swan is white and is positioned in the middle ground, slightly to the left of the center. The water is dark blue, and the background is a blurred shoreline with some reeds or grasses.

Questions?

For more information, visit lakecountyil.gov/budget

Finance Department: 847-377-2929

County Administrator's Office: 847-377-2250