



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lake
Illinois**

For the Fiscal Year Beginning

December 1, 2015

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, 2015. 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. Lake County believes this current budget continues to conform to program requirements and will be submitting the adopted budget for FY2017 to GFOA to determine its eligibility for another award.

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



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

Re: Fiscal Year 2017 Recommended Budget Letter of Transmittal

We are pleased to present the 2017 Recommended Budget for your review. Lake County's budget is both balanced and sustainable. The proposed budget continues to maintain our core services and invests in both our physical and technological infrastructure. Lake County remains fiscally stable primarily due to the county board's focus on strategic, long-term, data-driven decision-making, and the board's commitment to fiscal responsibility.

Once again, Lake County is developing a recommended budget with the uncertainty of future State funding. As the State of Illinois is now in the second fiscal year without a fully-funded spending plan, we know that at some point, local governments will see less revenues from the State. What we don't know is how much we might lose and when it will happen. With more than \$80 million of County revenue flowing through the State, we must continue to exercise responsible stewardship by reducing costs. We have achieved this through various cost-savings measures, including increased efficiencies and budget cuts. This year, all departments were asked to submit reduced budgets that reflect cuts of 2% or greater. We want to recognize and thank all County departments and agencies for working with us as we face this ongoing challenge.

It is clear that the State of Illinois will not solve its budget challenges quickly, so we must continue to make decisions that will protect the long-term fiscal health of the County. Lake County's budget policies—set by the County Board—guard against making short-term budget decisions at the expense of long-term needs. For example, we are committed to not deferring important maintenance projects or spending down reserve funds, and we also do not use one-time revenue sources for ongoing expenses.

In the following pages, you will find the facts and figures that make up the 2017 Recommended Budget, as well as examples of measurements that are influencing spending decisions. This budget is shaped by, and reflects, our strategic plan, which guides both decision-making for the future, and our values that shape how we deliver services. Nearly every department and agency has contributed to the financial stability of the County through a shared commitment to providing outstanding services to the residents, while preserving County resources.

Respectfully submitted,

A handwritten signature in black ink that reads "Barry Burton".

Barry Burton
County Administrator

A handwritten signature in black ink that reads "Gary Gordon".

Gary Gordon
Director of Finance and Administrative Services

The entire budget can be viewed at www.lakecountyil.gov/finance/budget.

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2017 Recommended Budget

FISCAL PRIORITIES FOR FISCAL YEAR 2016/2017

OUR BUDGET STORY

The uncertainty of the State of Illinois budget has placed significant pressure on Lake County's budget. More than \$80 million of County revenue flows through the State of Illinois, with millions more provided in grants and payments for services. With only an approved temporary State budget, it is uncertain which funding streams will be impacted and by how much. In recognition of these realities, and reflecting the County Board's continued practice of taking a long-term approach to budgeting, the recommended FY2017 budget provides financial flexibility. Similar to FY2016, the proposed budget includes allocated dollars that could be used for operational expenses if needed, or could be directed to saving for long-term capital projects, all depending on the State budget outcome.

Even with these economic challenges, Lake County remains committed to making sound, long-term decisions. This means investing in the infrastructure our citizens rely on. While the operating budget remains generally flat (growing less than one percent), the overall budget increased due to significant investments in infrastructure. For example, this budget appropriates \$5 million of additional expenditures for improvements to our road network. This includes an increase in the transportation sales tax fund, as well as revenue from the Village of Barrington for the Hart Road project and revenue from the Village of Long Grove for the Old McHenry Road project. In addition, this budget reflects an increase of \$2.5 million for a Special Service Area (SSA) for the Lake Michigan Water Project. This SSA, or special taxing district, is only for property owners in this district who voted to approve this tax in order to fund the infrastructure to bring Lake Michigan water to the communities of Lake Villa, Lindenhurst and the unincorporated areas of Grandwood Park and Fox Lake Hills.

Our fiscal priorities align with the values, goals and strategies outlined in our strategic plan. The strategic plan informs and guides decisions during the budget process and throughout the year. The County also tracks and analyzes performance metrics and uses the data to drive decision-making. Examples of ongoing initiatives, as well as funding recommendations in this budget, are outlined on the following pages.

DID YOU KNOW?

Lake County now televises Finance and Administrative Committee meetings to enhance transparency and ensure access to how Lake County is spending taxpayer dollars. Visit www.lakecounty.tv to view the schedule.

10 BUDGET TAKEAWAYS

1. Lake County has a balanced budget.
2. The operating budget includes contingencies for anticipated reductions from the State.
3. The number of employees is down 11 from last year, and there are 100 fewer employees from five years ago.
4. Only 3.7% of the budget goes to debt service.
5. The County Board plans ahead and uses cash for large capital projects, which saves taxpayers millions of dollars in interest payments.
6. The County maintains strong reserves for emergencies and to protect us from unexpected economic changes.
7. The County gets revenue from many sources including: sales tax (16%), income tax (2%), and property tax (32%).
8. Through shared service agreements, like building inspections and sheriff's patrol services, Lake County is saving money.
9. We practice fiscal responsibility by using data-driven decision making and implementing efficiency measures to lower costs.
10. Lake County has a AAA bond rating (the highest rating possible), and we consistently receive the "Distinguished Budget Presentation Award" from the Government Finance Officers Association.

VALUES: FISCAL RESPONSIBILITY, EXCEPTIONAL SERVICE, LEADERSHIP, AND ENVIRONMENTAL STEWARDSHIP

Operational Efficiencies

Lake County has continued to focus on maximizing efficiencies and cost-saving strategies, while continuing to provide high quality service delivery. Some examples include:

- **Refinancing:** Public Works recently refinanced a bond, leading to a savings of almost \$1 million that could be put toward other capital improvements.
- **Outsourcing:** The County Administrator's Office made the decision to outsource two full-time positions in order to save the County money in personnel and benefit costs.
- **Realigning Services:** There has been a realignment of Information Technology staff to the Chief County Assessor's Office that resulted in two fewer positions.
- **Insourcing:** The recommended budget includes funding for two full-time positions at the Division of Transportation converted from consultants, as a result of an Operational Assessment completed in 2016. Insourcing the positions (rather than using consultant contracts) results in a significant cost-savings of about \$300,000 annually.
- **Staff Augmentation:** In an effort to improve service delivery while reducing costs, the Information Technology Department has opted to leverage consulting firms for short-term projects that require very specific and special skill sets rather than hiring full-time workers at a higher cost.
- **Leveraging of Other Revenues:** Stormwater Management has leveraged federal grants and partnerships with municipalities to complete high-dollar construction projects that could not have been achieved otherwise.

We consistently focus on delivering services in the most cost-effective way, which means regularly reviewing how departments are operating and making improvements. For example, personnel cost is a significant driver of the budget. Therefore we thoroughly review departments' budgets to keep staffing levels tightly aligned with demand for services, and make adjustments as necessary.

Additionally, to advance our value of delivering cost-effective services, we have performed comprehensive operational assessments in several departments, most recently at the Division of Transportation (DOT), to identify areas for efficiency and streamlining of operations both internally and cross-departmentally. The newly formed Land Team is also exploring opportunities to enhance integration across land departments (DOT, Planning Building and Development (PBD), Stormwater Management Commission, Health Department, and Public Works) to create efficiencies and improve service delivery. The Internal Services Committee is also working on recommendations to enhance business processes and realize efficiencies among internal departments (Finance and Administrative Services, Human Resources, Information Technology, County Administrator's Office).

Sharing Services

Lake County continues to explore ways to collaborate and coordinate with other units of governments through our shared services initiative. Lake County led an effort to jointly bid and purchase salt with other municipalities that grew in participation last year. This is one cooperative purchasing example that is improving efficiency, generating greater economies of scale, and reducing costs. We're also saving money and being more efficient by sharing services with other governments, such as building inspections and police services.

Over the past two years, Planning, Building and Development (PBD) has expanded its contracts with a number of municipalities for inspection services. This year, PBD will continue accommodating the workload associated with these expanded contracts through efficient and flexible staffing utilization. Additionally, the new permitting and tax technology systems will also provide opportunities for shared services with other government agencies.

Regional 911 Consolidation

Lake County is leading an effort in collaboration with public safety partners from across the county to explore opportunities to consolidate many 911 centers into a few regional 911 centers to improve quality, efficiency, and provide cost savings. In 2015, the Board created a 911 Emergency Dispatch Task Force made up of fire, police, and municipal leaders to advance this government consolidation initiative. The Task Force continues to meet to advance this initiative.

Investing in Technology

The County Board is investing in technologies to deliver products and services in an efficient, cost-effective and secure manner. In 2016, the County launched a new, user-friendly website that demonstrates our core values to residents and taxpayers — efficiency, customer service, transparency and fiscal responsibility.

Additionally, Lake County GIS is leading the way in online maps. The County is leveraging new tools to increase transparency and make it easier for the public to access property tax information, parcel information, taxing districts and so much more.

Administering elections is a core service of county government, and Lake County continues to invest in technology that will facilitate real-time updates and allow for a "ballot-on-demand-type system" to support accuracy and timeliness for every one of Lake County's 123 polling sites. The County Clerk's office spent \$1.47 million for the most up-to-date ePollbooks to be able to handle expanded early voting and same-day registration in Illinois.



Cost to administer a federal election = An additional \$800,000 (Overtime, temporary workers, ballots, and supplies)

STRATEGIC PLAN GOALS



IMPROVE TRANSPORTATION

Investing in our transportation system remains a high priority, which includes widening projects that add capacity, intersection improvements, and pedestrian/bike path projects, as well as technology enhancements.

IL Route 53 Extension into Lake County

The Illinois Tollway Board approved advancing a multi-phase Environmental Impact Statement (EIS) that will evaluate the IL Route 53/120 project in extensive detail, analyze alternatives, and the potential environmental impacts. An EIS will include a robust public input component. Over the last several years, the Tollway, Lake County, and local stakeholders participated in a feasibility study to evaluate environmental impacts, land use planning, and financing.



ENHANCE ECONOMIC OPPORTUNITIES

Lake County continues to outreach to local vendors through its *Buy Local. Build Local. Work Local.* program. In 2015, 36% of Lake County's purchases were made within the county. In addition, as construction continues on the Criminal Courthouse Expansion project, Lake County residents make up 25% of the workers on the job site. In the Job Order Contracting (JOC), local firms are receiving 66% of all sub-contracts.

Lake County Partners (LCP), the County's leading public-private partnership for economic development, continues to deliver a multitude of resources to optimize Lake County's business climate thanks to the financial support of the County Board. LCP has taken the lead in establishing a "Workforce Ecosystem" to align workforce development stakeholders such as the Lake County Workforce Development Department and the College of Lake County, share information, and efficiently meet the needs of local businesses. Since the initiative's inception, LCP has met with nearly 200 businesses in a variety of industries and facilitated almost 100 connections with the organization's partners to address issues related to training and recruitment and ensure that Lake County has a healthy pipeline of talent. To support this network, LCP has also expanded its municipal services to convene municipal leaders on a quarterly basis and arm them with a multitude of data reports and resources to advance their individual economic development efforts.



BUILD HEALTHY & RESILIENT COMMUNITIES

Substance Abuse Prevention and Treatment

The Lake County Jail and Health Department recently launched a Vivitrol Pre-Release Pilot Program for qualifying inmates in the Lake County Jail. The initiative is part of the Health Department's newly expanded Medication-Assisted Treatment Program, which recently received a \$325,000 grant. Inmates who are opioid or alcohol addicted now have another treatment option available to them. Those eligible will begin receiving addiction treatment services through the Health Department in the jail and after they are released.

Mental, Emotional, and Behavioral Health Services

Our nation and our local communities are facing a mental health crisis. Studies conducted by the Health Department, with the support of the Lake County Healthcare Foundation, estimate there are 18,000 persons with mental, behavioral or emotional health conditions living in Lake County. To address the crisis, Lake County Board Chairman Aaron Lawlor and the Honorable Susan Garrett (former IL Senator, 29th District) are leading a community-based initiative focusing on data-sharing and evidence-based practices to address the gaps and develop a connected sustainable continuum of care for this vulnerable population. Lawlor and Garrett will serve as co-chairs and will identify and recruit stakeholders to actively participate and advance identified outcomes of the Lake County Mental Health Coalition.

The Health Department helped reduce the uninsured rate in Lake County from 11% to 6%.

5% ↓



PROVIDE PUBLIC SAFETY

The County Board continues to invest in our public safety infrastructure with the Courthouse Expansion Project and Depke Juvenile Justice Center expansion project. Additionally, to enhance public safety and public transparency, the FY17 recommended budget includes funding for two positions to effectively manage the new body cameras that will be worn by sworn members of the Lake County Sheriff's Office who interact with the public on a daily basis.

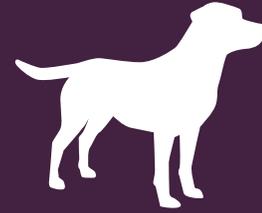
Lake County Opioid Initiative

Lake County law enforcement officers have now saved more than 100 people using Naloxone since their first save on Christmas Day of 2014. Officers throughout Lake County administer Naloxone when they respond to calls of a suspected opioid overdose. In cooperation with the Lake County Opioid Initiative, the Health Department secured the original donations of Naloxone and provided training to the officers, who in turn trained their peers.

Interoperability

Lake County is replacing its five-site, owned-and-operated radio system with a 12-site, leased system that allows public safety agencies throughout Lake County to quickly communicate with one another, as well as other public safety agencies throughout the state of Illinois.

To date, Clark Construction has poured over 9.3 million pounds of concrete for the Lake County Courthouse Project.



A second therapy dog, Hitch, was added to the Lake County State's Attorney's Office. He spends the majority of his time comforting clients.

111 lives
have been saved to date from the use of Naloxone - a drug that reverses an opioid overdose.



PROMOTE A SUSTAINABLE ENVIRONMENT

Lake County continues to promote and encourage environmental sustainability through operational and community-wide initiatives. The proposed budget continues to support funding toward enhancing energy efficiency at our facilities. In an effort to promote cost-effective clean energy, the County purchased several electric vehicles as part of a pilot program and installed electric vehicle charging stations and added one more in 2016. The County allows visitors to use the charging stations at no cost.

Lake County Public Works seeks to promote sustainability for each of its capital projects. The Mill Creek Water Reclamation Facility project is intended to improve the efficiency of the wastewater treatment process by removing additional nitrates and phosphates. This project takes a proactive approach to meet more stringent anticipated Illinois EPA discharge standards and will examine incorporating other sustainable features. Further, as the Mill Creek site sits on more than 50 acres, a feasibility study is being done regarding the possible future addition of solar panels on the property.

Additionally, Stormwater Management, in partnership with federal, state and local agencies, is stabilizing an eroding stream channel and establishing a native plant buffer along a 1,500 foot stretch of Bull Creek in Beach Park.

Public Works has installed 20,600 Electronic Water Meters that can identify high water usage and potential leaks and inform customers of problems so they conserve water and save money.



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2017 Recommended Budget

THE BUDGET PROCESS

Lake County's strategic plan serves as a road map for county government over the next several years, and guides policy and budget decisions. Each of the five goals includes corresponding strategies that lead to identifiable and measurable actions. On an ongoing basis, departments and staff from the County Administrator's Office, along with budget analysts, meet to update progress on these goals and provide progress reports to the County Board. The involvement of budget staff in this process helps ensure the connection between the budget review process and the strategic plan. The full strategic plan and progress reports are available on the County's website at lakecountyil.gov/strategicplan.

County Board

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

County Departments

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

You

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.

BUDGET PROCESS

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

County Administrator/ Finance & Administration

The county administrator works with the finance team to develop the budget and 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 budgets according to Illinois State Statutes, which require all appropriations to end with the fiscal year (which begins December 1).

FY 16-17 BUDGET CALENDAR

1 BUDGET POLICIES	4/27 Preview of FY 2017 budget policies by Financial and Administrative Committee (F&A)	5/4 Review of FY 2017 budget policies by F&A	5/10 Adoption of FY 2017 budget policies	
2 BUDGET PREPARATION	5/31 Distribution of budget packages to departments	7/1 & 7/8 Completed budgets due to Finance and Administrative Services (FAS)		
3 STAFF BUDGET REVIEW & ANALYSIS	7/18 - 8/26 Budget analysts review department budgets; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget			
4 BOARD BUDGET REVIEW / ANALYSIS & APPROVAL	10/7 Budget presentation at the Committee of the Whole 10/10 Budget filed with County Clerk F&A may continue to meet after each scheduled special call committee meeting to act upon budgets under its jurisdiction. 10/18 JOINT Planning, Building, & Zoning and F&A Committees (Special Call) JOINT Law & Judicial and F&A Committees (Special Call) JOINT Health & Community Services and F&A Committees (Special Call) 10/19 JOINT Revenue, Records, & Legislation and F&A Committees (Special Call) JOINT Public Works & Transportation and F&A Committees (Special Call) F&A Committee (Special Call) 10/25 & 10/26 (Optional) 2nd budget reviews with joint committees during regular committee meetings 11/1 & 11/2 (Optional) 3rd budget reviews with joint committees during regular committee meetings 11/2 F&A Committee: Final recommended actions to County Board 11/4 Truth-in-Taxation Hearing (if needed for FY 2017 levy) at Committee of the Whole 11/8 Adopt the budget, appropriation and levy ordinance at the regular County Board Meeting			
5 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 \$50,000 across account class (personnel services, commodities, contractual, capital outlay and debt service). The County Administrator or the Director of Finance & Administrative Services must approve line item transfers under \$50,000.

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.

LAKE COUNTY GOVERNMENT OVERVIEW

- › 21 ELECTED COUNTY BOARD MEMBERS
- › 8 ELECTED OFFICIALS (Sheriff, State's Attorney, Treasurer, County Clerk, Circuit Court Clerk, Coroner, Recorder of Deeds, Regional Superintendent of Schools)
- › 19TH JUDICIAL CIRCUIT COURT
- › 30+ DEPARTMENTS/DIVISIONS
- › 2,679 EMPLOYEES

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

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

SERVICE AREAS

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

Elections & Records



COUNTY CLERK, RECORDER OF DEEDS, CHIEF COUNTY ASSESSMENT OFFICE, AND TREASURER

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

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

Finance & Administration



COUNTY ADMINISTRATION, FINANCE & ADMINISTRATIVE SERVICES, 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

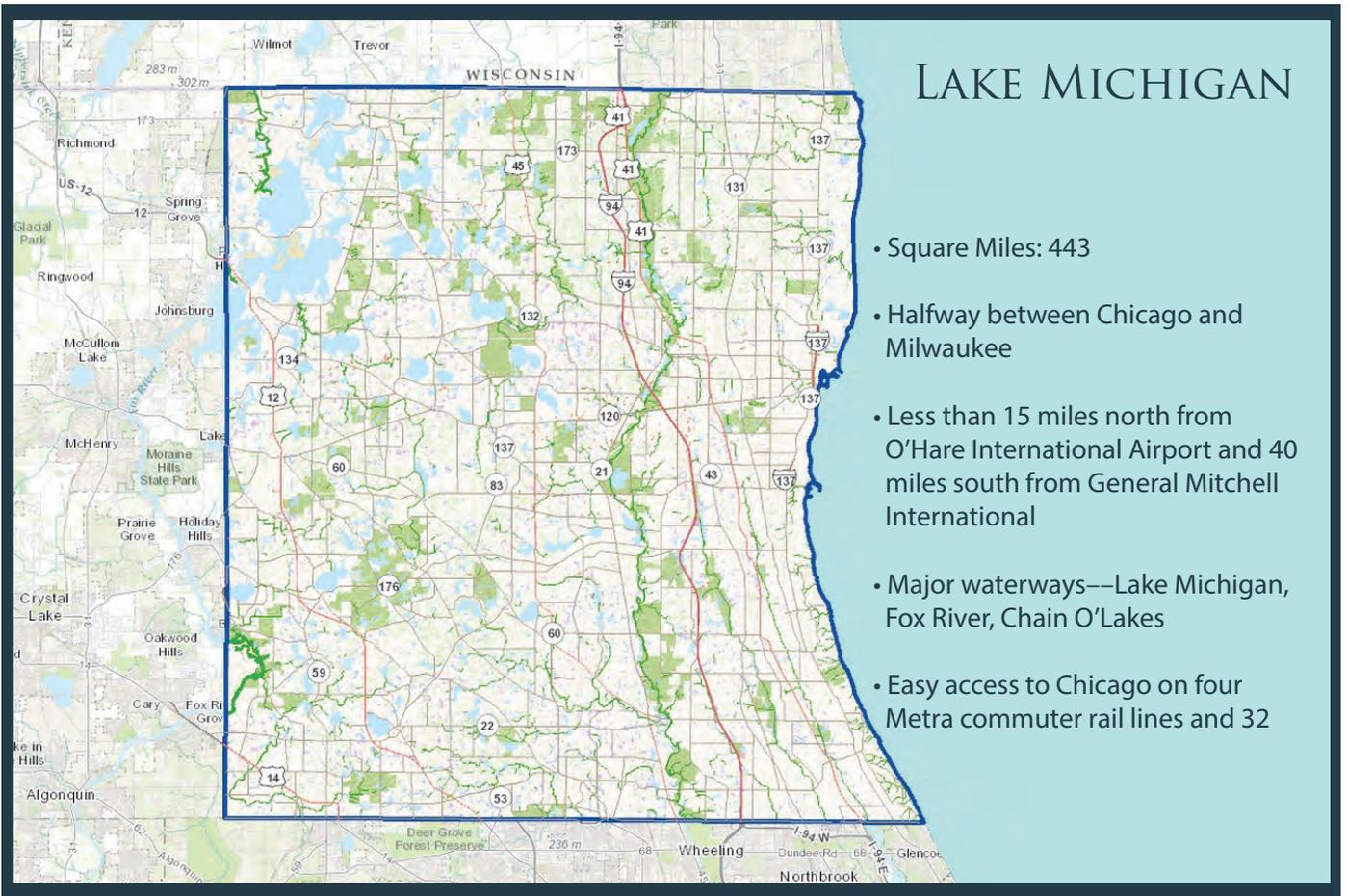
Health & Community Services



HEALTH DEPARTMENT, WORKFORCE DEVELOPMENT, COMMUNITY DEVELOPMENT, REGIONAL OFFICE OF EDUCATION, VETERANS ASSISTANCE COMMISSION, AND WINCHESTER HOUSE

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

LOCATION - LAKE COUNTY, ILLINOIS



POPULATION

- Population (2010): 703,462
- Third largest county in Illinois
- Persons per square mile: 1,586



HOUSING

- Housing units (2015): 262,331
- Median value of owner-occupied housing units (2010-2014): \$247,300
- Homeownership rate (2008-2012): 76.8%
- Households (2010-2014): 241,846



HEALTH AND RECREATION

- 30,800+ acres of forest preserve land
- 100+ beaches
- 250+ public swimming pools
- 650+ local parks
- 6 state parks
- 550 miles of trails and bikeways connecting forest preserves and communities
- 200+ lakes and rivers
- #2 in Illinois for physical activity and #4 for access to places to be active and healthy



ECONOMICS

- Median household income: \$77,873 - (The highest in the state)
- Per capita money income in past 12 months: \$38,459
- Persons below poverty level: 9.5%
- Unemployment: 4.8% (Illinois: 5.6%; United States: 5.1%)
- 30,000+ businesses (11 Fortune 500 companies)
- 89% of residents age 25+ have graduated high school, and 42% have a bachelor's degree or higher

TOP TEN EMPLOYERS IN LAKE COUNTY

Rank	Employer	# of Employees
1	Abbott Laboratories	9,000
2	Baxter Healthcare Corp	5,900
3	AbbVie Inc.	4,000
4	Discover Financial Svc Ins	2,976
5	Walgreens Co	2,100
6	CDW Corp	1,800
7	Advocate Healthcare	1,800
8	Takeda	1,700
9	Medline Industries Inc.	1,600
10	James A Lovell Fed. Health Care	1,600

TOP TEN TAXPAYERS IN LAKE COUNTY

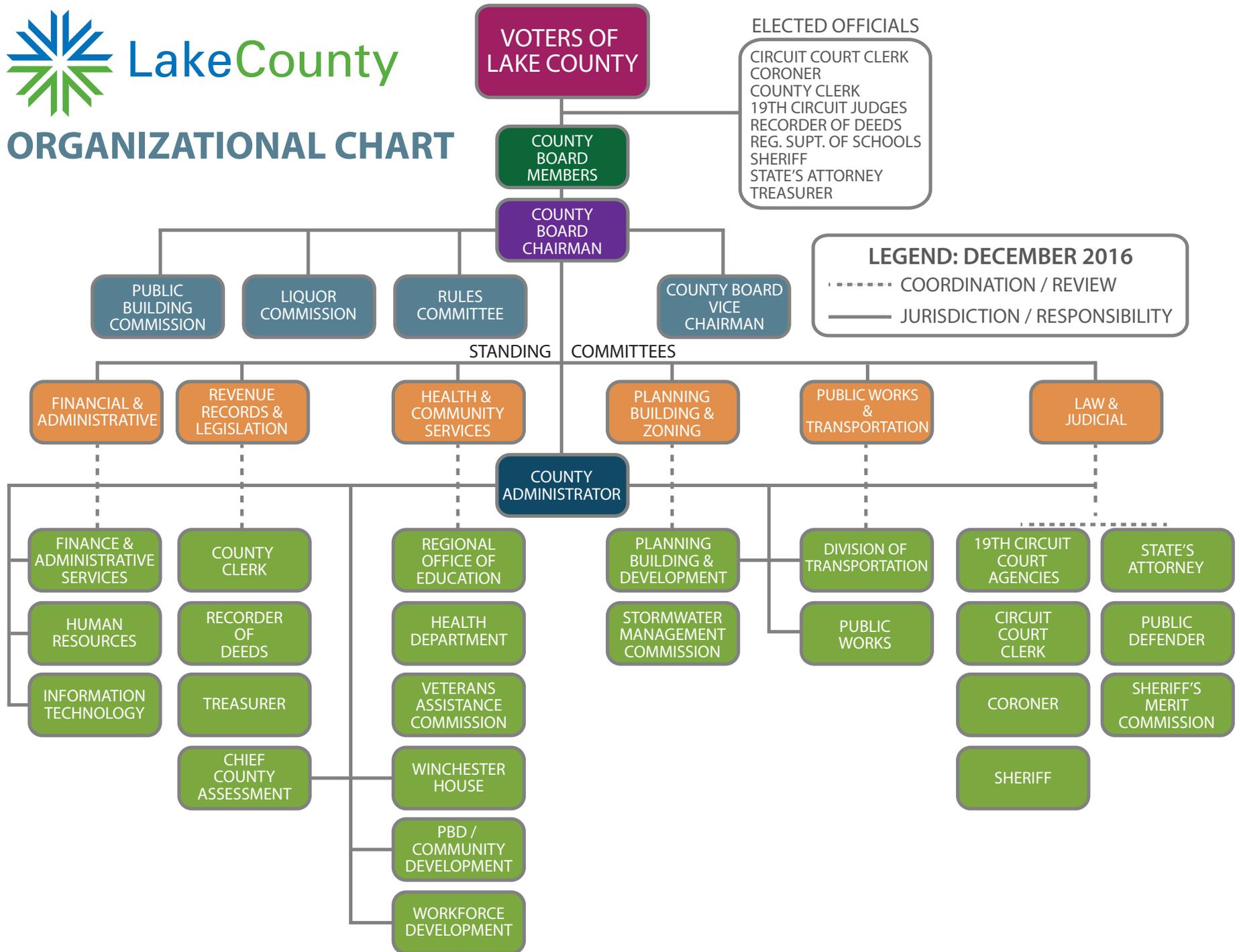
Rank	Taxpayer
1	Abbott Laboratories
2	Gurnee Mills/Gurnee Properties Associates/The Mills Corp.
3	Discover Properties LLC
4	Walmart Stores Inc.
5	Scott Dessing Sr Mgr Taxation
6	Baxter Healthcare Corp/Travenol Laboratories
7	Midwest Family Housing LLC
8	HP Woodland Fall S II Inc.
9	Property Tax Services Corp.
10	W.W. Grainger, Inc.

BOND RATING

Lake County has 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, and manageable debt position as the rationale for the outstanding rating.



ORGANIZATIONAL CHART



Budget Summary

2017 Recommended Budget

OVERALL BUDGET SUMMARY

The following chart shows the FY2017 Budget compared to the FY2016 and FY2015 Budgets.

APPROPRIATION COMPARISON				
Fund Type	FY2015	FY2016	FY2017	% Change (FY2016 to FY2017)
Operating Fund	\$ 337,946,062	\$ 324,118,740	\$ 326,548,313	0.75%
Operating Fund - Capital	\$ 12,375,810	\$ 14,748,012	\$ 12,463,300	-15.49%
Special Revenue	\$ 56,987,803	\$ 60,187,380	\$ 65,801,223	9.33%
Capital	\$ -	\$ -	\$ -	
Debt Service	\$ 7,006,916	\$ 12,020,195	\$ 12,038,990	0.16%
Internal Service	\$ 49,262,509	\$ 45,757,138	\$ 45,189,420	-1.24%
Enterprise	\$ 38,024,767	\$ 37,644,827	\$ 38,436,658	2.10%
Special Service Areas	\$ 721,115	\$ 723,340	\$ 2,950,927	307.96%
	\$ 502,324,982	\$ 495,199,632	\$ 503,428,831	1.66%

In recognition of the uncertain State budget situation, departments worked diligently to reduce their operating budgets. These reductions included personnel adjustments and efficiencies within the commodity and contractual line items.

The **Operating Fund** budget reflects funding from a variety of sources. Only about 1/3 of our budget comes from property taxes. This area of our budget funds most County operations, and is virtually flat from 2016, showing growth of less than 1%. When combined with the **Operating Fund - Capital** budget, total expected operating expenditures remain virtually unchanged from 2017.

The County budget does reflect growth in two key areas, both reflecting investments in critical infrastructure. The first area is an additional \$5 million dedicated to road projects, as a result of growth in the ¼% sales tax for transportation, as well as outside revenue from the Village of Barrington for the Hart Road project and outside revenue from the Village of Long Grove for the Old McHenry Road project. In addition, there is growth within the Special Service Areas, or SSAs. SSAs are voter approved special taxing districts, most often to pay for specific capital improvements to benefit residents. In this instance, the increase is for SSA 16 that will bring water from Lake Michigan to the western communities of the county. These improvements are funded by the residents that will benefit directly from the improvements.

Special Revenue Funds serve a variety of special purposes. The increase of 9.33% primarily results from road construction projects paid for by the 1/4% Sales Tax for Transportation & Public Safety Fund.

Debt Service Funds provide for the payment of principal and interest for General Obligation (G.O.) debt and is stable compared to FY2016. The only **Internal Service Fund**, the Health, Life & Dental Insurance

Fund, was reduced by 1.24% as health care costs are being actively managed. Increased contractual costs increased the **Enterprise Fund** budget by 2.10%. **Special Service Areas Funds** are established at the request of residents within those areas to provide for specific capital projects. The Lake Michigan Water Project, which is for the benefit of residents in Special Service Area (SSA) #16, contributed to the significant increase of 307.96%.

The charts on the following pages show the Overall Budget Summary by Fund and Type and the Overall Summary without double appropriations (those expenses that are budgeted in more than one fund).

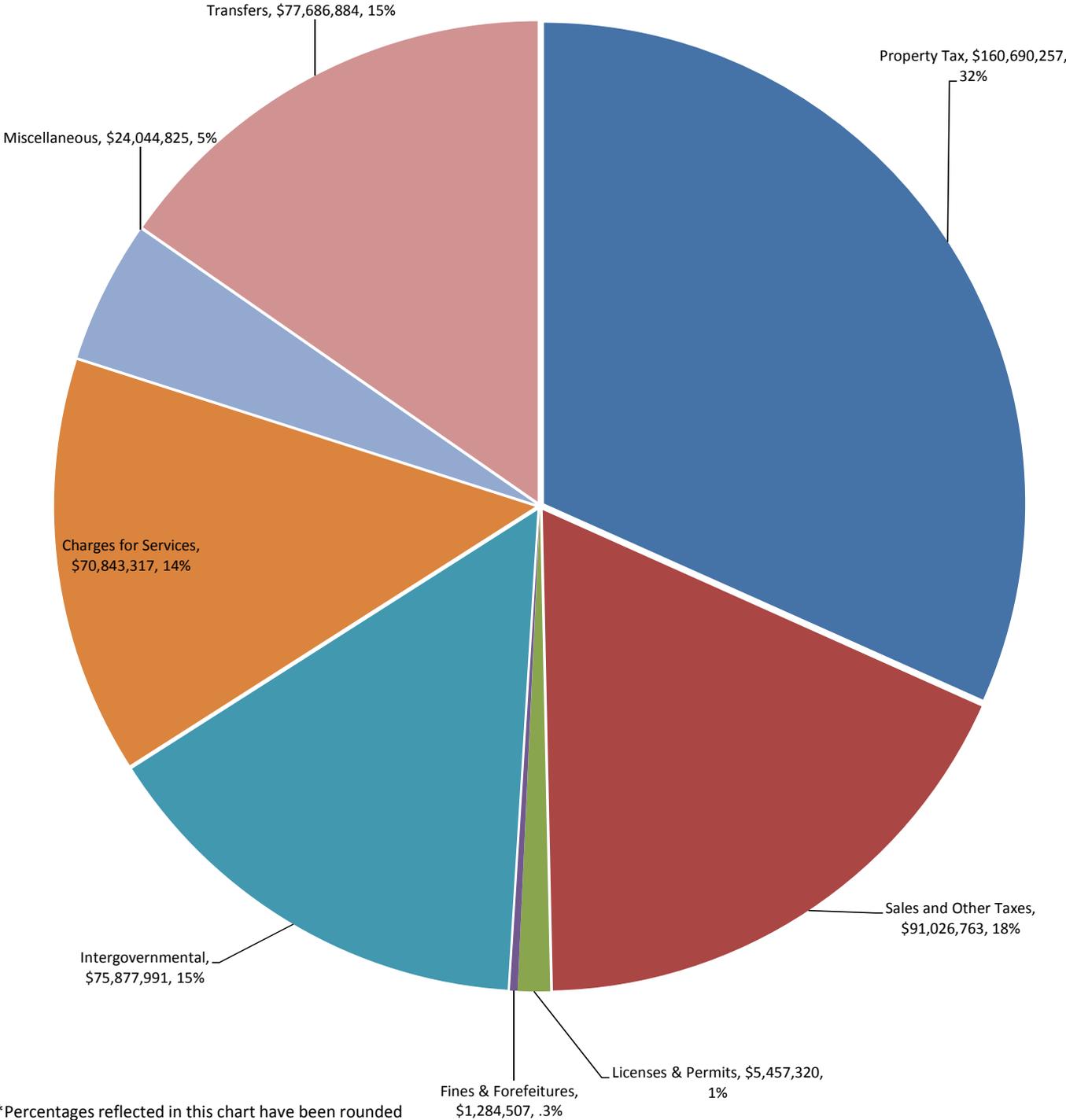
**Lake County, Illinois
FISCAL YEAR 2017 BUDGET
OVERALL SUMMARY**

	Appropriation	Revenue	Levy	Use of Cash	Levy Change		Estimated	Maximum		
					Percent	Dollars	Rate	Rate		
Government Funds	PROPERTY TAX									
	Operating									
	General Fund	179,829,054	112,609,641	74,332,213	(7,112,800)	18.83%	11,779,817	0.30000	N/A	
	FICA	12,021,381	4,836	11,000,000	1,016,545	-8.33%	(1,000,000)	0.04439	N/A	
	IMRF	17,974,812	19,731	17,900,000	55,081	-4.28%	(800,000)	0.07224	N/A	
	Liability Insurance and Risk Fund	6,686,800	700,407	5,600,000	386,393	0.00%	0	0.02260	N/A	
	Veterans Assistance Commission	545,089	35,267	259,822	250,000	-23.58%	(80,163)	0.00105	0.04000	
	Health Department	76,470,341	56,663,504	16,806,837	3,000,000	-23.16%	(5,066,483)	0.06783	0.15000	
	Stormwater Management	2,732,680	964,072	1,700,085	68,523	-4.17%	(73,902)	0.00686	0.20000	
	Division of Transportation	20,367,331	5,086,292	14,114,878	1,166,161	0.00%	0	0.05697	0.20000	
	Hulse Detention Center	6,865,186	5,024,234	1,000,000	840,952	-69.70%	(2,300,000)	0.00404	0.10000	
	Winchester House	2,317,273	-	2,317,273	0	0.00%	0	0.00935	0.10000	
	TB Clinic	738,366	131,481	356,885	250,000	-39.91%	(237,079)	0.00144	0.15000	
	SUB TOTAL OPERATING	326,548,313	181,239,465	145,387,993	(79,145)	1.55%	2,222,190	0.58677		
			326,627,458							
	CAPITAL									
	Bridge Tax	4,173,500	268,792	3,904,708	0	0.00%	158	0.01576	0.25000	
	Matching Tax	8,289,800	26,229	8,263,571	0	-0.06%	(4,887)	0.03335	0.05000	
	SUB TOTAL CAPITAL	12,463,300	295,021	12,168,279	0	-0.04%	(4,729)	0.04911		
			12,463,300							
	TOTAL PROPERTY TAX	339,011,613	181,534,486	157,556,272	(79,145)	1.43%	2,217,461	0.63588		
			339,090,758							
	TRUTH-IN-TAXATION EFFECT:					1.43%				
	SPECIAL REVENUE									
	Probation Services Fee	2,426,121	2,073,119	0	353,002					
	Law Library	461,854	436,868	0	24,986					
	Transportation Safety Highway Hire-back Fund	78,297	55,000	0	23,297					
	Children's Waiting Room Fund	223,365	193,446	0	29,919					
	Neutral Site Custody Exchange Fee	180,000	124,296	0	55,704					
	Court Automation	1,430,887	1,032,500	0	398,387					
	Circuit Clerk Electronic Citation Fund	0	102,000	0	(102,000)					
	Court Document Storage	460,000	482,000	0	(22,000)					
	Recorder Automation	1,642,441	1,145,967	0	496,474					
	Vital Records Automation	67,031	80,825	0	(13,794)					
	State's Attorney Records Automation_F263	55,600	54,000	0	1,600					
GIS Automation Fee	602,000	602,000	0	0						
Tax Sale Automation Fee	46,700	77,270	0	(30,570)						
Coroner Fees	138,424	135,300	0	3,124						
Motor Fuel Tax	10,373,600	10,373,600	0	0						
Sales Tax for Transportation & Public Safety	37,898,400	37,898,400	0	0						
Solid Waste Management Tax	168,635	168,635	0	0						
HUD Grants	4,713,396	4,713,396	0	0						
Workforce Development	4,834,472	4,834,472	0	0						
TOTAL SPECIAL REVENUE	65,801,223	64,583,094	0	1,218,129						
DEBT SERVICE FUNDS										
2008 GO Bonds	2,850,281	2,850,281	0	0						
2010A Taxable GO Bonds	1,596,634	1,596,634	0	0						
2011A Tax Exempt GO Bonds	965,200	965,200	0	0						
2013 GO Road Bonds	1,589,000	1,585,500	0	3,500						
2015 GO Alternate Bond	5,037,875	5,037,875	0	0						
TOTAL DEBT SERVICE	12,038,990	12,035,490	0	3,500						
INTERNAL SERVICE										
Health, Life & Dental Insurance	45,189,420	45,189,420	0	0						
ENTERPRISE										
Public Works	38,436,658	42,878,826	178,845	(4,621,013)						
TOTALS:										
	500,477,904	346,221,316	157,735,117	(3,478,529)						
SPECIAL SERVICE AREAS										
Special Service Area #8 Loon Lake	50,000	0	50,000	0						
Special Service Area #12 The Woods of Ivanhoe	34,490	90	34,400	0						
Special Service Area #17 Construction	56,640	0	56,640	0						
Special Service Area #13 Tax Exempt 2007A										
Spencer Highlands, Elmcrest Construction	254,797	200	259,100	(4,503)						
Special Service Area #16_F354	2,555,000	0	2,555,000	0						
	2,950,927	290	2,955,140	(4,503)						
GRAND TOTAL										
	503,428,831	346,221,606	160,690,257	(3,483,032)						
			506,911,863							

FY2017 Approved Budget without Double Appropriation

	FY2017 Appropriation	FY2017 Budget Without Double Appropriation	Amount that is Double Appropriated	
Government Funds	PROPERTY TAX			
	OPERATING			
	General Fund	179,829,054	179,332,451	497,253
	FICA	12,021,381	-	12,021,381
	IMRF	17,974,812	-	17,974,812
	Liability Insurance and Risk Fund	6,686,800	6,643,496	43,304
	Veterans Assistance Commission	545,089	407,101	137,988
	Health Department	76,470,341	76,339,841	130,500
	Stormwater Management	2,732,680	2,521,227	211,453
	Division of Transportation	20,367,331	19,202,241	1,165,090
	Hulse Detention Center	6,865,186	6,546,207	318,979
	Winchester House	2,317,273	1,173,480	1,143,793
	TB Clinic	738,366	697,984	40,382
	SUB TOTAL OPERATING	326,548,313	292,864,028	33,684,935
	CAPITAL			
	Bridge Tax	4,173,500	4,173,500	0
	Matching Tax	8,289,800	8,289,800	0
	SUB TOTAL CAPITAL	12,463,300	12,463,300	0
	TOTAL PROPERTY TAX	339,011,613	305,327,328	33,684,935
	SPECIAL REVENUE			
	Probation Services Fee	2,426,121	2,401,121	25,000
	Law Library	461,854	404,854	57,000
	Transportation Safety Highway Hire-back Fund	78,297	78,297	-
	Children's Waiting Room Fund	223,365	207,261	16,104
	Neutral Site Custody Exchange Fee	180,000	180,000	-
	Court Automation	1,430,887	1,415,144	15,743
	Court Document Storage	460,000	460,000	-
	Recorder Automation	1,642,441	1,605,554	36,887
	Vital Records Automation	67,031	63,580	3,451
	State's Attorney Records Automation	55,600	55,600	0
	GIS Automation Fee	602,000	602,000	-
	Tax Sale Automation Fee	46,700	46,700	-
	Coroner Fees	138,424	123,800	14,624
	Motor Fuel Tax	10,373,600	10,373,600	-
	Sales Tax for Transportation & Public Safety	37,898,400	37,898,400	-
Solid Waste Management Tax	168,635	168,635	-	
HUD Grants	4,713,396	4,611,038	102,358	
Workforce Development	4,834,472	4,651,282	183,190	
TOTAL SPECIAL REVENUE	65,801,223	65,346,866	454,357	
2010A Bond Road Construction Projects	0	0	0	
2011A Tax Exempt GO Bonds Road Construction Projects	0	0	0	
2013 Bond Road Construction Projects	0	0	0	
2015 GO Alternate Bond Construction Project	0	0	0	
SSA#16 Capital Project Fund	0	0	0	
DEBT SERVICE FUNDS				
2008 GO Bonds	2,850,281	-	2,850,281	
2010A Taxable GO Bonds	1,596,634	-	1,596,634	
2011A Tax Exempt GO Bonds	965,200	-	965,200	
2013 GO Road Bonds	1,589,000	1,585,500	-	
2015 GO Alternate Bond	5,037,875	-	5,037,875	
TOTAL DEBT SERVICE	12,038,990	1,585,500	10,449,990	
Proprietary Funds	INTERNAL SERVICE FUND			
	Health, Life & Dental Insurance	45,189,420	11,671,537	33,517,883
ENTERPRISE FUND				
Public Works	38,436,658	36,461,250	1,975,408	
Special Service Areas	SPECIAL SERVICE AREAS			
	Special Service Area #8 Loon Lake	50,000	48,500	1,500
	Special Service Area #12 The Woods of Ivanhoe	34,490	34,490	-
	Special Service Area #17 Construction	56,640	-	56,640
	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constructi	254,797	254,797	-
	Special Service Area #16	2,555,000	2,555,000	-
	TOTAL SPECIAL SERVICE AREAS	2,950,927	2,892,787	58,140
GRAND TOTAL	503,428,831	423,285,268	80,140,713	

Lake County FY2017 Revenue by Category



*Percentages reflected in this chart have been rounded to nearest whole percentage.

Revenues by Fund and Category

Fund	Fund Description	Category	County Board			County Administrator FY2017
			Actual FY2015	Approved FY2016	Modified Budget FY2016	
Property Tax Operating Funds						
F101	General Fund	Property Taxes	64,918,272	62,552,396	62,552,396	74,332,213
		Other Taxes	48,362,660	47,968,000	47,968,000	48,162,000
		Licenses & Permits	3,836,547	3,557,440	3,557,440	3,440,640
		Fines and Forfeitures	1,224,257	1,200,057	1,200,057	1,197,007
		Intergovernmental	16,254,402	13,248,166	13,792,924	13,378,830
		Charges for Services	16,740,809	16,710,465	16,710,465	16,552,790
		Transfers	19,682,008	20,366,889	20,366,889	20,606,694
		Miscellaneous	8,814,326	8,258,003	8,258,003	9,271,681
Total	101		179,833,280	173,861,415	174,406,173	186,941,854
F202	FICA	Property Taxes	11,735,007	12,000,000	12,000,000	11,000,000
		Other Taxes	33,937	-	-	-
		Miscellaneous	2,214	4,836	4,836	4,836
Total	202		11,771,158	12,004,836	12,004,836	11,004,836
F204	IMRF	Property Taxes	18,361,872	18,700,000	18,700,000	17,900,000
		Other Taxes	56,287	17,500	17,500	17,500
		Miscellaneous	77	2,231	2,231	2,231
Total	204		18,418,237	18,719,731	18,719,731	17,919,731
F206	Liability Insurance and Risk	Property Taxes	5,492,675	5,600,000	5,600,000	5,600,000
		Other Taxes	17,567	7,000	7,000	7,000
		Transfers	35,483	37,591	37,591	42,011
		Miscellaneous	836,279	651,396	651,396	651,396
Total	206		6,382,004	6,295,988	6,295,988	6,300,407
F208	Veterans Assistance Commission	Property Taxes	338,948	339,985	339,985	259,822
		Other Taxes	1,278	500	500	500
		Intergovernmental	16,250	-	-	-
		Transfers	33,885	32,196	32,196	32,766
		Miscellaneous	1,438	6,001	6,001	2,001
Total	F208		391,800	378,682	378,682	295,089
F210	Health Department	Property Taxes	19,835,010	21,873,320	21,873,320	16,806,837
		Other Taxes	59,922	-	-	-
		Licenses & Permits	2,017,537	1,983,806	1,983,806	2,016,680
		Fines and Forfeitures	39,006	30,462	30,462	32,000
		Intergovernmental	39,695,587	40,640,736	42,560,115	42,427,444
		Charges for Services	3,607,620	4,264,947	4,264,947	3,923,369
		Transfers	7,781,886	7,730,597	7,730,597	7,870,011
		Miscellaneous	187,615	418,064	418,064	394,000
Total	F210		73,224,183	76,941,933	78,861,312	73,470,341
F212	Stormwater Management	Property Taxes	1,967,118	1,773,987	1,773,987	1,700,085
		Other Taxes	6,910	2,600	2,600	2,600
		Intergovernmental	1,150,327	510,828	5,485,021	382,483
		Charges for Services	275,605	300,000	300,000	305,000
		Transfers	277,882	283,165	283,165	270,444
		Miscellaneous	3,510	3,545	3,545	3,545
Total	F212		3,681,353	2,874,125	7,848,318	2,664,157
F214	Division of Transportation	Property Taxes	14,064,994	14,114,878	14,114,878	14,114,878
		Other Taxes	42,462	13,500	13,500	13,500
		Intergovernmental	559,642	479,768	479,768	489,300
		Charges for Services	1,841,118	2,389,989	2,389,989	1,780,458

Revenues by Fund and Category

Fund	Fund Description	Category	County Board			County Administrator
			Actual FY2015	Approved FY2016	Modified Budget FY2016	
Property Tax Operating Funds						
		Transfers .	2,332,701	1,919,345	1,919,345	1,948,252
		Miscellaneous .	109,857	579,466	579,466	854,782
Total	F214		18,950,773	19,496,946	19,496,946	19,201,170
F216	Hulse Detention Center	Property Taxes	3,276,423	3,300,000	3,300,000	1,000,000
		Other Taxes	9,254	-	-	-
		Intergovernmental	3,850,736	3,366,115	3,445,015	3,505,165
		Charges for Services	13,598	13,000	13,000	16,000
		Transfers .	838,360	1,293,423	1,293,423	1,441,578
		Miscellaneous .	90,132	61,491	61,491	61,491
Total	F216		8,078,503	8,034,029	8,112,929	6,024,234
F218	Winchester House	Property Taxes	1,333,452	2,317,273	2,317,273	2,317,273
		Other Taxes	3,979	-	-	-
		Intergovernmental	7,511,510	-	-	-
		Charges for Services	1,106,261	-	-	-
		Transfers .	7,123,292	-	-	-
		Miscellaneous .	163,813	-	-	-
Total	F218		17,242,308	2,317,273	2,317,273	2,317,273
F220	TB Clinic	Property Taxes	561,905	593,964	593,964	356,885
		Other Taxes	1,965	-	-	-
		Intergovernmental	28,725	17,353	17,353	11,934
		Charges for Services	49,405	47,660	47,660	56,827
		Transfers .	66,595	60,789	60,789	61,667
		Miscellaneous .	1,706	1,053	1,053	1,053
Total	F220		710,300	720,819	720,819	488,366
Total Property Tax Operating Funds			338,683,898	321,645,777	329,163,007	326,627,458
Property Tax Capital Funds						
F232	Bridge Tax	Property Taxes	3,890,908	3,904,550	3,904,550	3,904,708
		Other Taxes	11,739	-	-	-
		Intergovernmental	1,086	56,000	128,000	253,000
		Miscellaneous .	12,084	14,698	14,698	15,792
Total	F232		3,915,817	3,975,248	4,047,248	4,173,500
F234	Matching Tax	Property Taxes	8,239,238	8,268,458	8,268,458	8,263,571
		Other Taxes	25,439	-	-	-
		Intergovernmental	131,822	2,470,000	2,808,800	-
		Miscellaneous .	14,569	33,956	33,956	26,229
Total	F234		8,411,067	10,772,414	11,111,214	8,289,800
Total Property Tax Capital Funds			12,326,885	14,747,662	15,158,462	12,463,300
Special Revenue Funds						
F250	Probation Services Fee	Charges for Services	2,112,933	2,072,000	2,072,000	2,072,000
		Miscellaneous .	6,490	1,119	1,119	1,119
Total	250		2,119,423	2,073,119	2,073,119	2,073,119
F252	Law Library	Charges for Services	292,892	276,000	276,000	410,000
		Miscellaneous .	30,532	28,868	28,868	26,868
Total	F252		323,424	304,868	304,868	436,868
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	89,015	55,000	55,000	55,000

Revenues by Fund and Category

Fund	Fund Description	Category	County Board			County Administrator
			Actual FY2015	Approved FY2016	Modified Budget FY2016	
Property Tax Operating Funds						
Total	F253		89,015	55,000	55,000	55,000
	F254 Children's Waiting Room	Charges for Services	157,944	160,000	160,000	193,000
		Miscellaneous .	337	446	446	446
Total	F254		158,281	160,446	160,446	193,446
	F255 Neutral Site Custody Exchange Fee	Charges for Services	135,666	128,000	128,000	124,000
		Miscellaneous .	524	296	296	296
Total	F255		136,190	128,296	128,296	124,296
	F256 Court Automation	Charges for Services	1,095,613	1,000,000	1,000,000	1,025,000
		Miscellaneous .	3,544	6,000	6,000	7,500
Total	F256		1,099,156	1,006,000	1,006,000	1,032,500
	F257 Circuit Clerk Electronic Citation	Charges for Services	96,382	90,000	90,000	100,000
		Miscellaneous .	1,030	1,000	1,000	2,000
Total	F257		97,411	91,000	91,000	102,000
	F258 Court Document Storage	Intergovernmental	47,832	-	-	-
		Charges for Services	11,560	20,000	20,000	30,000
		Miscellaneous .	467,168	428,016	428,016	452,000
Total	F258		526,560	448,016	448,016	482,000
	F260 Recorder Automation	Charges for Services	1,001,859	986,553	986,553	986,553
		Transfers .	-	132,527	132,527	155,699
		Miscellaneous .	4,164	3,715	3,715	3,715
Total	F260		1,006,022	1,122,795	1,122,795	1,145,967
	F262 Vital Records Automation	Charges for Services	77,551	77,100	77,100	74,400
		Transfers .	-	6,082	6,082	6,250
		Miscellaneous .	85	250	250	175
Total	F262		77,636	83,432	83,432	80,825
	F263 SAO Records Automation	Charges for Services	60,197	55,600	55,600	54,000
		Transfers .	145,418			
		Miscellaneous .	546			
Total	F263		206,162	55,600	55,600	54,000
	F264 GIS Automation Fee	Charges for Services	575,104	600,000	600,000	600,000
		Miscellaneous .	804	2,000	2,000	2,000
Total	F264		575,908	602,000	602,000	602,000
		Other Taxes	27,270	25,000	25,000	25,000
	F266 Tax Sale Automation Fee	Miscellaneous .	36,441	35,770	35,770	52,270
Total	F266		63,711	60,770	60,770	77,270
	F267 Coroner Fees	Charges for Services	158,055	135,000	135,000	135,000
		Miscellaneous .	304	127	127	300
Total	F267		158,359	135,127	135,127	135,300
		Other Taxes	9,345,328	9,196,488	9,196,488	9,298,663
	F268 Motor Fuel Tax	Intergovernmental	1,084,180	758,600	990,700	1,049,300
		Charges for Services	125	-	-	-
		Miscellaneous .	48,794	31,052	31,052	25,637
Total	F268		10,478,427	9,986,140	10,218,240	10,373,600
		Other Taxes	30,421,112	31,600,000	31,600,000	33,500,000
	F269 Sales Tax for Transportation & Public Safety	Intergovernmental	6,588,206	578,000	18,753,300	4,199,500
		Miscellaneous .	144,046	190,591	190,591	198,900
Total	F269		37,153,364	32,368,591	50,543,891	37,898,400
	F270 Solid Waste Management	Charges for Services	240,740	167,000	167,000	167,000

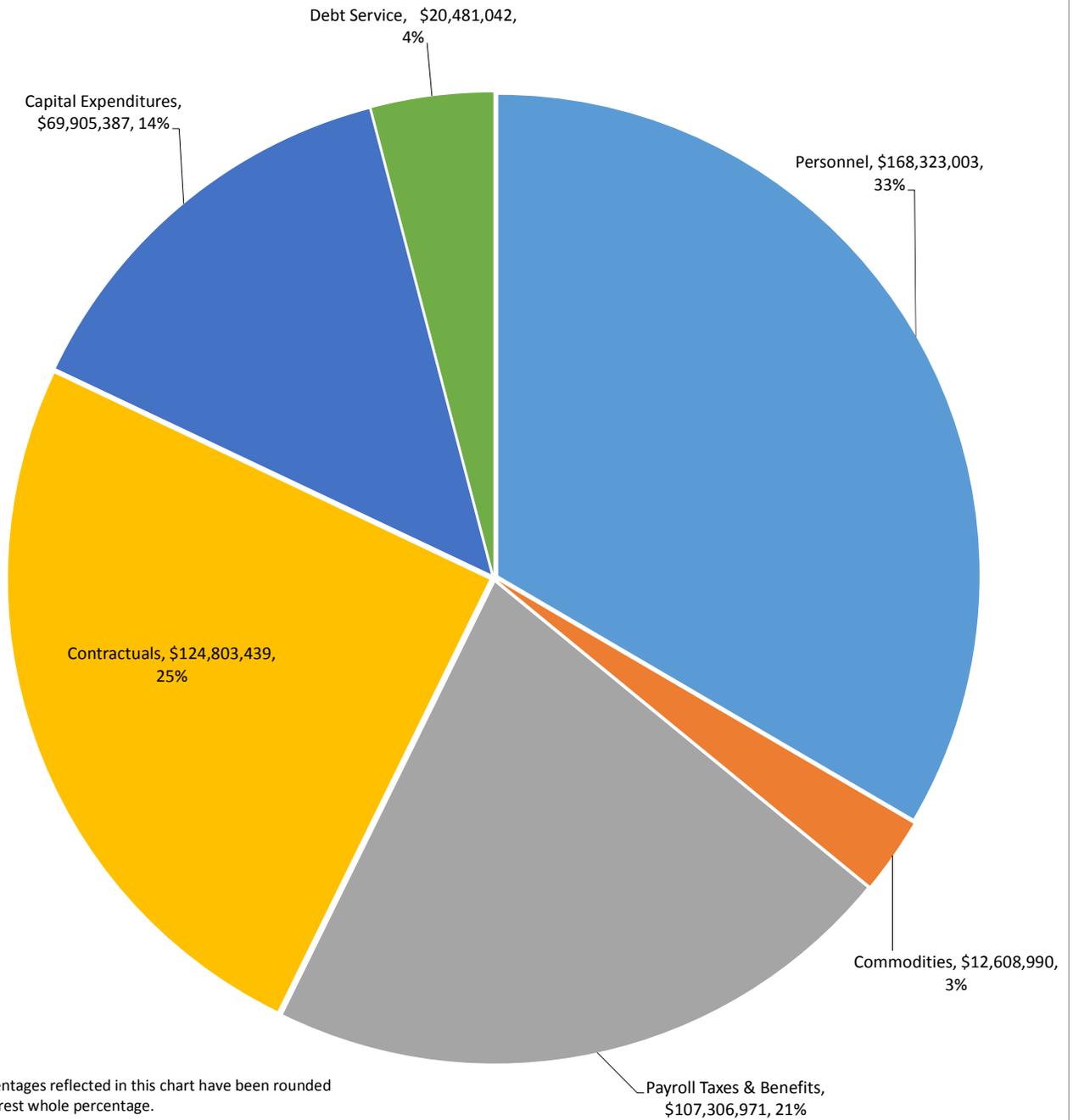
Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
Property Tax Operating Funds						
		Miscellaneous .	2,318	1,635	1,635	1,635
Total	F270		243,059	168,635	168,635	168,635
F740	HUD Grants	Intergovernmental	4,507,648	4,569,305	8,789,181	4,642,959
		Charges for Services	-	8,720	8,720	8,720
		Transfers .	-	30,000	30,000	61,717
Total	F740		4,507,648	4,608,025	8,827,901	4,713,396
F750	Workforce Development	Intergovernmental	5,603,384	5,104,915	10,794,501	4,574,472
		Transfers .	237,713	260,000	260,000	260,000
		Miscellaneous .	740	-	-	-
Total	F750		5,841,837	5,364,915	11,054,501	4,834,472
Total Special Revenue Funds			64,861,593	58,822,775	87,139,637	64,583,094
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Miscellaneous .	1,047	5,691	5,691	-
Total	F403		1,047	5,691	5,691	-
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Miscellaneous .	3,140	-	-	-
Total	F404		3,140	-	-	-
F406	2013 Bond Road Construction Projects	Miscellaneous .	15,987	8,083	8,083	-
Total	F406		15,987	8,083	8,083	-
F454	SSA#16 Capital Project	Miscellaneous .	4,651	-	-	-
Total	F454		4,651	-	-	-
Total Capital Project Funds			90,813,408	13,774	13,774	-
Debt Service Funds						
F300	2008 GO Bonds	Transfers .	2,821,521	2,836,685	2,836,685	2,850,281
Total	F300		2,821,521	2,836,685	2,836,685	2,850,281
F303	2010A Taxable GO Bonds	Intergovernmental	621,905	610,900	610,900	623,578
		Transfers .	975,732	985,735	985,735	973,056
Total	F303		1,597,637	1,596,635	1,596,635	1,596,634
F304	2011A Tax Exempt GO Bonds	Transfers .	965,200	965,700	965,700	965,200
Total	F304		965,200	965,700	965,700	965,200
F306	2013 GO Road Bonds	Transfers .	1,615,500	1,602,500	1,602,500	1,585,500
Total	F306		1,615,500	1,602,500	1,602,500	1,585,500
F307	2015A Debt Service Fund	Transfers .	2,420,282	5,015,175	5,015,175	5,037,875
Total	F307		2,420,282	5,015,175	5,015,175	5,037,875
F315	2005 GO Refunding Bonds	Miscellaneous .	142	-	-	-
Total	F315		142	-	-	-
Total Debt Service Funds			9,420,282	12,016,695	12,016,695	12,035,490
F510	Health, Life & Dental Insurance	Miscellaneous .	43,106,870	45,757,138	45,757,138	45,189,420
Total	F510		43,106,870	45,757,138	45,757,138	45,189,420
Total Internal Service Funds			43,106,870	45,757,138	45,757,138	45,189,420
Enterprise Funds						
F610	Public Works	Property Taxes	352,821	178,845	178,845	178,845

Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
Property Tax Operating Funds						
		Fines and Forfeitures	45	-	-	500
		Intergovernmental	692,822	364,873	508,873	340,026
		Charges for Services	42,027,795	40,059,096	40,059,096	42,229,200
		Miscellaneous .	10,690,538	303,863	12,303,863	309,100
Total	F610		53,764,022	40,906,677	53,050,677	43,057,671
Total	Enterprise Funds		53,764,022	40,906,677	53,050,677	43,057,671
Special Service Areas						
F272	Special Service Area #8 Loon Lake	Property Taxes	49,625	50,000	50,000	50,000
		Other Taxes	7	-	-	-
		Miscellaneous .	33	-	-	-
Total	F272		49,665	50,000	50,000	50,000
F276	Special Service Area #12 The Woods of Ivanhoe	Property Taxes	30,100	34,400	34,400	34,400
		Miscellaneous .	153	90	90	90
Total	F276		30,253	34,490	34,490	34,490
F290	Special Service Area #17 Ivanhoe Estates	Property Taxes	0	0	0	56,640
		Miscellaneous .	0	0	0	0
Total	F290		72,057	125	125	56,640
F340	Special Svc Area #10 North Hills	Property Taxes	72,057	-	-	-
		Miscellaneous .	0	125	125	-
Total	F340		72,057	125	125	-
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	127,015	258,545	258,545	259,100
		Miscellaneous .	166	400	400	200
Total	F350		127,181	258,945	258,945	259,300
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Property Taxes	130,985	-	-	-
		Miscellaneous .	45	100	100	-
Total	F352		131,030	100	100	-
F354	Special Service Area #16	Property Taxes	310,301	305,000	305,000	2,555,000
Total	F354		310,361	305,000	305,000	2,555,000
Total Special Service Areas			720,547	648,660	648,660	2,955,430
Total All Funds			613,697,504	494,559,158	542,948,050	506,911,863

Lake County FY2017 Expenses by Category



Expenses by Fund & Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
Property Tax Operating Funds						
F101	General Fund	Personnel	89,604,857	93,734,902	93,734,803	93,257,713
		Commodities	3,394,863	4,251,147	4,259,737	3,929,343
		Benefits .	34,715,073	36,347,927	36,351,638	35,728,932
		Contractuals	37,033,878	33,028,163	37,318,929	33,716,815
		Capital Expenditures	19,192,452	11,234,586	82,032,411	13,196,251
Total	101		183,941,122	178,596,724	253,697,518	179,829,054
F202	FICA	Contractuals	11,308,449	11,941,889	11,941,889	12,021,381
Total	202		11,308,449	11,941,889	11,941,889	12,021,381
F204	IMRF	Contractuals	18,266,254	17,876,313	17,876,313	17,974,812
Total	204		18,266,254	17,876,313	17,876,313	17,974,812
F206	Liability Insurance and Risk	Personnel	198,431	206,886	206,886	286,400
		Commodities	47,441	47,500	47,500	87,500
		Benefits .	63,218	69,037	69,037	74,841
		Contractuals	8,674,520	6,552,019	6,552,019	6,234,144
		Capital Expenditures	-	3,915	3,915	3,915
Total	206		8,983,610	6,879,358	6,879,358	6,686,800
F208	Veterans Assistance Commission	Personnel	183,273	189,411	189,411	197,185
		Commodities	2,683	3,100	3,100	6,728
		Benefits .	68,145	68,146	68,146	69,076
		Contractuals	208,087	214,000	213,876	268,824
		Capital Expenditures	-	1,760	1,884	3,276
Total	F208	AHEX	462,188	476,418	476,418	545,089
F210	Health Department	Personnel	43,081,974	45,543,873	45,920,352	46,558,977
		Commodities	1,913,723	2,117,882	2,166,426	2,110,404
		Benefits .	16,105,133	17,635,695	17,807,004	17,754,647
		Contractuals	9,389,120	8,942,338	9,359,007	9,136,940
		Capital Expenditures	1,150,048	796,687	3,715,896	909,372
Total	F210		71,639,998	75,036,475	78,968,685	76,470,341
F212	Stormwater Management	Personnel	1,567,618	1,587,219	1,612,860	1,522,898
		Commodities	35,405	46,110	46,110	41,100
		Benefits .	502,355	514,661	514,661	479,649
		Contractuals	1,374,665	692,176	1,954,033	659,493
		Capital Expenditures	1,173,255	58,200	2,687,647	29,540
Total	F212		4,653,299	2,898,367	6,815,312	2,732,680
F214	Division of Transportation	Personnel	10,279,020	10,580,563	10,580,563	10,898,694
		Commodities	2,080,736	2,382,321	2,382,321	2,025,290
		Benefits .	3,905,482	4,136,895	4,136,895	4,168,516
		Contractuals	2,034,164	2,265,784	2,290,653	2,146,778
		Capital Expenditures	1,742,742	1,239,260	1,490,521	1,128,053
Total	F214		20,042,143	20,604,823	20,880,954	20,367,331
F216	Hulse Detention Center	Personnel	4,116,438	4,265,143	4,317,143	4,301,719
		Commodities	158,802	183,845	183,845	169,420
		Benefits .	1,560,479	1,664,538	1,691,438	1,661,506
		Contractuals	536,622	586,723	586,723	627,441
		Capital Expenditures	34,692	79,950	87,950	105,100
Total	F216		6,407,033	6,780,199	6,867,099	6,865,186
F218	Winchester House	Commodities	863,802	-	-	-
		Benefits .	19,111	-	-	-

Expenses by Fund & Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
		Contractuals	14,955,802	2,317,273	2,317,273	2,317,273
Total	F218		15,838,715	2,317,273	2,317,273	2,317,273
F220	TB Clinic	Personnel	378,807	398,753	398,753	396,557
		Commodities	22,163	24,250	24,250	22,710
		Benefits .	142,127	149,662	149,662	170,370
		Contractuals	125,335	138,235	138,235	132,020
		Capital Expenditures	-	-	-	16,708
Total	F220		668,432	710,900	710,900	738,366
Total Property Tax Operating Funds			342,211,243	324,118,739	407,431,718	326,548,313
Property Tax Capital Funds						
F232	Bridge Tax	Contractuals	83,072	80,900	93,300	82,500
		Capital Expenditures	3,271,197	3,894,567	9,920,000	4,091,000
Total	F232		3,354,269	3,975,467	10,013,300	4,173,500
F234	Matching Tax	Contractuals	60,609	134,400	165,900	137,100
		Capital Expenditures	10,604,260	10,638,145	21,085,700	8,152,700
Total	F234		10,664,870	10,772,545	21,251,600	8,289,800
Total Property Tax Capital Funds			14,019,138	14,748,012	31,264,900	12,463,300
Special Revenue Funds						
F250	Probation Services Fee	Commodities	64,538	134,000	168,995	134,000
		Contractuals	424,409	1,665,792	1,665,792	2,086,121
		Capital Expenditures	119,116	234,000	234,000	206,000
Total	250		608,064	2,033,792	2,068,787	2,426,121
F252	Law Library	Personnel	134,132	137,494	137,494	140,795
		Commodities	99,221	100,500	100,500	100,500
		Benefits .	66,977	69,215	69,215	70,456
		Contractuals	151,048	152,665	152,665	150,103
Total	F252		451,379	459,875	459,875	461,854
F253	Transportation Safety Highway Hire-back	Contractuals	-	55,000	55,000	55,000
		Capital Expenditures	-	-	-	23,297
Total	F253		-	55,000	55,000	78,297
F254	Children's Waiting Room	Personnel	100,043	104,785	104,785	108,479
		Commodities	1,912	2,200	2,200	2,200
		Benefits .	59,732	60,987	60,987	63,613
		Contractuals	48,436	49,593	49,593	49,073
Total	F254		210,123	217,565	217,565	223,365
F255	Neutral Site Custody Exchange Fee	Contractuals	166,622	180,000	180,000	180,000
Total	F255		166,622	180,000	180,000	180,000
F256	Court Automation	Personnel	525,686	540,648	540,648	490,425
		Commodities	24,623	29,000	29,000	29,000
		Benefits .	188,266	192,568	192,568	160,564
		Contractuals	431,107	606,938	908,718	640,398
		Capital Expenditures	115,874	208,500	349,207	110,500
Total	F256		1,285,557	1,577,654	2,020,140	1,430,887
F257	Circuit Clerk Electronic Citation	Contractuals	7,500	142,000	352,400	-
Total	F257		7,500	142,000	352,400	-

Expenses by Fund & Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
F258	Court Document Storage	Personnel	133,748	-	-	-
		Benefits	32,268	-	-	-
		Contractuals	1,041,407	578,433	891,953	460,000
		Capital Expenditures	60,748	-	50,277	-
Total	F258		1,268,170	578,433	942,230	460,000
F260	Recorder Automation	Personnel	631,125	737,218	737,218	868,966
		Commodities	2,968	8,000	8,000	8,000
		Benefits	271,729	330,328	330,328	384,494
		Contractuals	153,285	314,373	314,373	315,373
		Capital Expenditures	17,119	65,609	65,609	65,609
Total	F260		1,076,226	1,455,527	1,455,527	1,642,441
F262	Vital Records Automation	Personnel	30,810	33,473	33,473	34,571
		Benefits	25,966	27,640	27,640	27,644
		Contractuals	1,849	3,136	3,136	4,816
Total	F262		58,625	64,249	64,249	67,031
F263	State's Attorney's Records Automation	Commodities	-	15,600	15,600	15,600
		Contractuals	-	20,000	20,000	20,000
		Capital Expenditures	-	20,000	20,000	20,000
Total	F263		0	55,600	55,600	55,600
F264	GIS Automation Fee	Contractuals	575,104	602,000	602,000	602,000
Total	F264		575,104	602,000	602,000	602,000
F266	Tax Sale Automation Fee	Commodities	448	1,000	1,000	500
		Contractuals	41,839	44,300	44,300	43,800
		Capital Expenditures	1,350	4,800	4,800	2,400
Total	F266		43,638	50,100	50,100	46,700
F267	Coroner Fees	Commodities	36,093	69,124	69,124	51,624
		Contractuals	46,747	80,800	83,121	70,800
		Capital Expenditures	6,713	16,000	40,450	16,000
Total	F267		89,552	165,924	192,695	138,424
F268	Motor Fuel Tax	Commodities	1,314,890	1,913,400	1,913,400	1,970,700
		Contractuals	1,185,600	1,270,000	1,270,000	1,195,500
		Capital Expenditures	5,740,301	6,802,740	16,787,700	7,207,400
Total	F268		8,240,792	9,986,140	19,971,100	10,373,600
F269	Sales Tax for Transportation & Public Safety	Contractuals	4,001,829	4,060,400	4,174,800	4,329,572
		Capital Expenditures	28,617,570	28,308,191	109,142,800	33,568,828
Total	F269		32,619,399	32,368,591	113,317,600	37,898,400
F270	Solid Waste Management Tax	Contractuals	200,000	200,000	200,000	168,635
Total	F270		200,000	200,000	200,000	168,635
F740	HUD Grants	Personnel	406,611	505,936	505,936	541,157
		Commodities	24,985	7,200	7,200	7,200
		Benefits	143,585	193,236	193,236	209,149
		Contractuals	3,930,826	3,921,993	8,119,879	3,951,112
		Capital Expenditures	-	1,650	1,650	4,779
Total	F740		4,506,006	4,630,015	8,827,901	4,713,396
F750	Workforce Development	Personnel	1,656,188	1,740,829	1,740,829	1,709,128
		Commodities	19,638	19,251	19,251	18,050
		Benefits	547,123	587,021	587,021	594,287
		Contractuals	3,573,148	3,017,815	8,696,201	2,492,532
		Capital Expenditures	42,433	-	11,200	20,475

Expenses by Fund & Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
Total F750			5,838,530	5,364,915	11,054,501	4,834,472
Total Special Revenue Funds			57,245,287	60,187,381	162,087,271	65,801,223
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Capital Expenditures	3,668,415	-	8,978,989	-
Total F403			3,668,415	-	8,978,989	-
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Capital Expenditures	410,247	-	810,726	-
Total F404			410,247	-	810,726	-
F406	2013 Bond Road Construction Projects	Capital Expenditures	9,551,584	-	2,110,640	-
Total F406			9,551,584	-	2,110,640	-
Total Capital Project Funds			26,351,118	-	93,488,374	-
Debt Service Funds						
F300	2008 GO Bonds	Contractuals	445	3,500	3,500	3,500
		Debt Service	2,821,581	2,833,185	2,833,185	2,846,781
Total F300			2,822,027	2,836,685	2,836,685	2,850,281
F303	2010A Taxable GO Bonds	Contractuals	3,698	3,500	5,830	3,500
		Debt Service	1,593,134	1,593,135	1,593,135	1,593,134
Total F303			1,596,832	1,596,635	1,598,965	1,596,634
F304	2011A Tax Exempt GO Bonds	Contractuals	3,448	3,500	5,706	3,000
		Debt Service	962,200	962,200	962,200	962,200
Total of F304			965,648	965,700	967,906	965,200
F306	2013 GO Road Bonds	Contractuals	145	3,500	6,855	3,500
		Debt Service	1,612,500	1,599,000	1,599,000	1,585,500
Total F306			1,612,645	1,602,500	1,605,855	1,589,000
F307	2015 GO Refunding Bonds	Contractuals	0	3,500	3,500	3,500
		Debt Service	2,420,281	5,011,675	5,034,375	5,034,375
Total F307			2,420,281	5,015,175	5,037,875	5,037,875
F315	2005 GO Refunding Bonds	Contractuals	-	3,500	3,500	-
Total F315			-	3,500	3,500	-
Total Debt Service Funds			9,417,432	12,020,195	12,028,085	12,038,990
Internal Service Funds						
F510	Health, Life & Dental Insurance	Personnel	168,153	145,000	205,212	145,000
		Commodities	2,419	15,000	15,000	15,000
		Benefits	42,247,798	43,481,766	43,421,554	42,947,000
		Contractuals	911,196	2,115,372	2,157,940	2,082,420
Total F510			43,329,566	45,757,138	45,799,706	45,189,420
Total Internal Service Funds			43,329,566	45,757,138	45,799,706	45,189,420
Enterprise Funds						
F610	Public Works	Personnel	6,435,757	6,888,324	6,888,324	6,864,339
		Commodities	1,563,931	2,086,066	2,086,066	1,860,721
		Benefits	2,655,783	2,722,953	2,722,953	2,742,227
		Contractuals	19,379,489	19,327,046	21,444,306	20,295,933

Expenses by Fund & Category

Fund	Fund Description	Category	Actual FY2015	County Board Approved FY2016	Modified Budget FY2016	County Administrator FY2017
		Capital Expenditures	150,467	1,002,820	48,995,649	1,024,184
		Debt Service	10,133,252	5,617,621	5,617,621	5,649,255
Total	F610		40,318,680	37,644,830	87,754,919	38,436,658
Total	Enterprise Funds		40,318,680	37,644,830	87,819,919	38,436,658
		Special Service Areas				
	F272 Special Service Area #8 Loon Lake	Commodities	1,594	5,250	11,938	3,400
		Contractuals	40,127	44,750	50,539	46,600
Total	F272		41,721	50,000	62,477	50,000
	F276 Special Service Area #12 The Woods of Ivanhoe	Contractuals	45,483	34,490	34,490	34,490
Total	F276		45,483	34,490	34,490	34,490
	F290 Special Service Area #17 Ivanhoe Estates	Contractuals	-	-	-	56,640
Total	F290		0	0	0	56,640
	F340 Special Svc Area #10 North Hills	Contractuals	320	525	525	-
		Debt Service	81,581	77,195	77,195	-
Total	F340		81,902	77,720	77,720	-
	F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Debt Service	126,318	174,935	174,935	254,797
Total	F350		126,318	174,935	174,935	254,797
	F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Debt Service	127,715	81,195	81,195	-
Total	F352		127,715	81,195	81,195	-
	F354 Special Service Area #16	Debt Service	305,000	305,000	305,000	2,555,000
Total	F354		305,000	305,000	305,000	2,555,000
Total	Special Service Areas		728,137	723,340	735,817	2,950,927
Total	All Funds		533,620,602	495,199,635	840,655,791	503,428,831

SUMMARY OF MAJOR REVENUE SOURCES

FY2017 Revenue

FY2017 Total Projected Revenue: **\$506.9 million**

Inter-Fund Transfers (revenue counted in more than one fund): **\$77.7 million**

FY2017 Total Anticipated Revenue (excluding inter-fund transfers): **\$429.2 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total \$398.4 million, which is 78.6% of total revenues. The remaining amount of revenue comes from a variety of sources including: fines, permits, forfeitures, rentals, interest income, reimbursements for County services, and proceeds from the sale of assets. The mix of revenue sources has remained fairly stable compared to prior years.

Overall, revenue is up 2% compared to FY2016, or \$12.3 million. The increased revenue is largely driven by municipal reimbursement for specific road projects as well as an increase in revenue from a special service area for specific capital improvements. Sales and Other Taxes, which are State-shared revenues, are flat for the Corporate Fund and the Regional Transit Authority (RTA) tax on general merchandise is the primary driver of the total \$2.2 million increase for the Sales and Other Tax category, which is allocated to the ¼% Sales Tax for Transportation Fund. Intergovernmental transfers also increased by \$3.1 million, or 4.26%.

Estimating Future Revenues and Expenses

County services vary from law enforcement and public works to a complex court system which require finance staff to work closely with, and rely heavily on, the expertise of the various departmental and functional staff in preparing revenue budgets and projections.

The County employs certain methodologies to develop estimates, as required by our policies, including: department collaboration, global economic indicators, opinions of generally accepted organizations such as the Illinois Municipal League, changes in legislation, and historical trend analysis.

REVENUES BY TYPE

The table below is a summary of revenues by type, with two years of comparable history. It shows the percentage of overall revenue that is provided by that source. A discussion of each revenue type follows the table.

	FY2015 Actual	FY2016 Adopted Budget	Budget FY2017	FY2017 % of Overall Budget
Major Revenues:				
Property Taxes				
Operating	\$ 141,885,676	\$ 143,167,361	\$ 145,387,993	28.7%
Capital	\$ 12,130,146	\$ 12,173,027	\$ 12,168,279	2.4%
Special Service Areas	\$ 1,072,904	\$ 2,630,555	\$ 3,133,985	0.6%
Sales and Other Taxes	\$ 88,427,116	\$ 88,830,588	\$ 91,026,763	18.0%
Intergovernmental	\$ 88,346,064	\$ 72,775,559	\$ 75,877,991	15.0%
Charges for Services	\$ 71,678,832	\$ 69,561,130	\$ 70,843,317	13.9%
Total Major Revenues	<u>\$ 403,540,738</u>	<u>\$ 389,138,220</u>	<u>\$ 398,438,328</u>	78.6%
Other Revenues:				
Licenses & Permits	\$ 5,854,084	\$ 5,541,246	\$ 5,457,320	1.1%
Fines and Forfeitures	\$ 1,352,323	\$ 1,285,519	\$ 1,284,507	0.3%
Miscellaneous & Rentals	\$ 33,639,166	\$ 22,961,521	\$ 24,044,725	4.7%
Bond Proceeds/Premium	\$ 90,788,642	\$	\$	0.0%
Total Other Revenues	<u>\$ 131,634,215</u>	<u>\$ 29,788,286</u>	<u>\$ 30,786,552</u>	6.1%
Total Revenues without Transfers	<u>\$ 535,174,953</u>	<u>\$ 418,926,506</u>	<u>\$ 429,224,880</u>	
Transfers:				
Transfers	\$ 78,522,551	\$ 77,437,993	\$ 77,686,884	15.3%
HLD Transfers				
Total Revenue	<u>\$ 613,697,504</u>	<u>\$ 496,364,500</u>	<u>\$ 506,911,863</u>	

Lake County's four major revenues are property taxes, sales and other taxes, intergovernmental revenues (or payments from other governments), and charges for service. The section called Other Revenues includes other categories that make up a much smaller portion of the overall budget, including licenses and permits, fines, rental income, interest earnings, sale of assets, and other miscellaneous revenue. This section also includes bond proceeds if applicable.

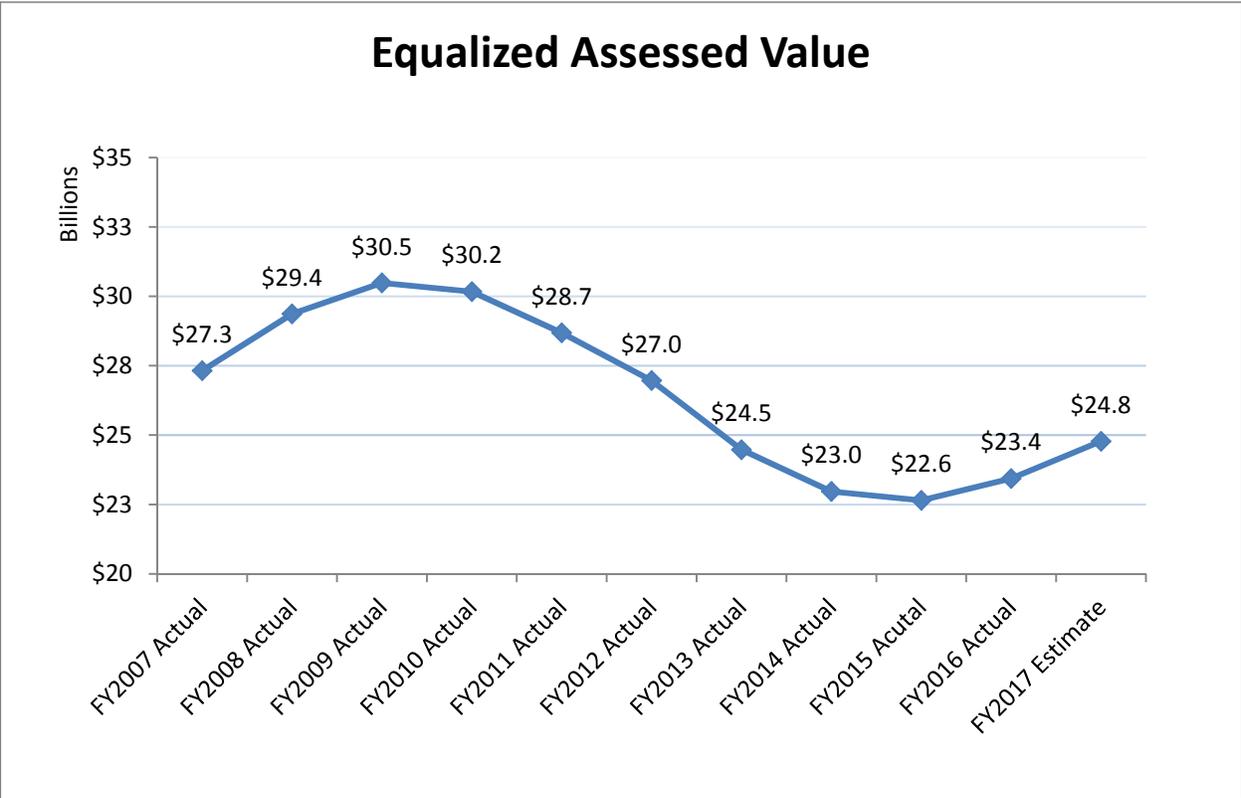
The final section is Transfers. The "Transfers" category is made up primarily of the interfund transfer of FICA (Social Security) and pension levies to the operating funds to reimburse them for those expenses. Similarly, the fund which captures all activity related to Health, Life and Dental (HLD) insurance reimburses the operating funds for those expenses. Because these revenues are reflected twice in the budget, we total these funds and report them separately.

Property Taxes

Property Taxes make up 31.7% of total revenue (not including transfers) and are the County’s most stable revenue source. Property taxes support a variety of operational purposes. State statute provides maximum levies for some types, and the increase from year to year is governed by PTELL (Property Tax Extension Limitation Law). This state law allows a taxing district to receive a limited inflationary increase on existing property plus an additional amount for new construction. PTELL ensures that increases in property tax extensions are limited to the lesser of 5% or the increase in the national Consumer Price Index (CPI) for the year preceding the levy year. The limitation can be increased for a taxing body with voter approval.

To determine the proposed levy extension, the County works closely with the Office of the Chief County Assessor in cooperation with townships, the Planning, Building, & Development Department, and the County Clerk’s Office to estimate the factors that influence property tax such as new growth and assessed values.

In years prior to and including FY2009, the County had benefitted from rising equalized assessed value (EAV). The County experienced declining EAV from FY2010 through FY2015. The decreases were 1.04%, 4.93%, 6.88%, 8.38%, 6.15%, and 1.40% for the years FY2010, FY2011, FY2012, FY2013, FY2014 and FY2015, respectively. The EAV for FY2016 grew 3.49% and is projected to increase by 5.72% in FY2017.

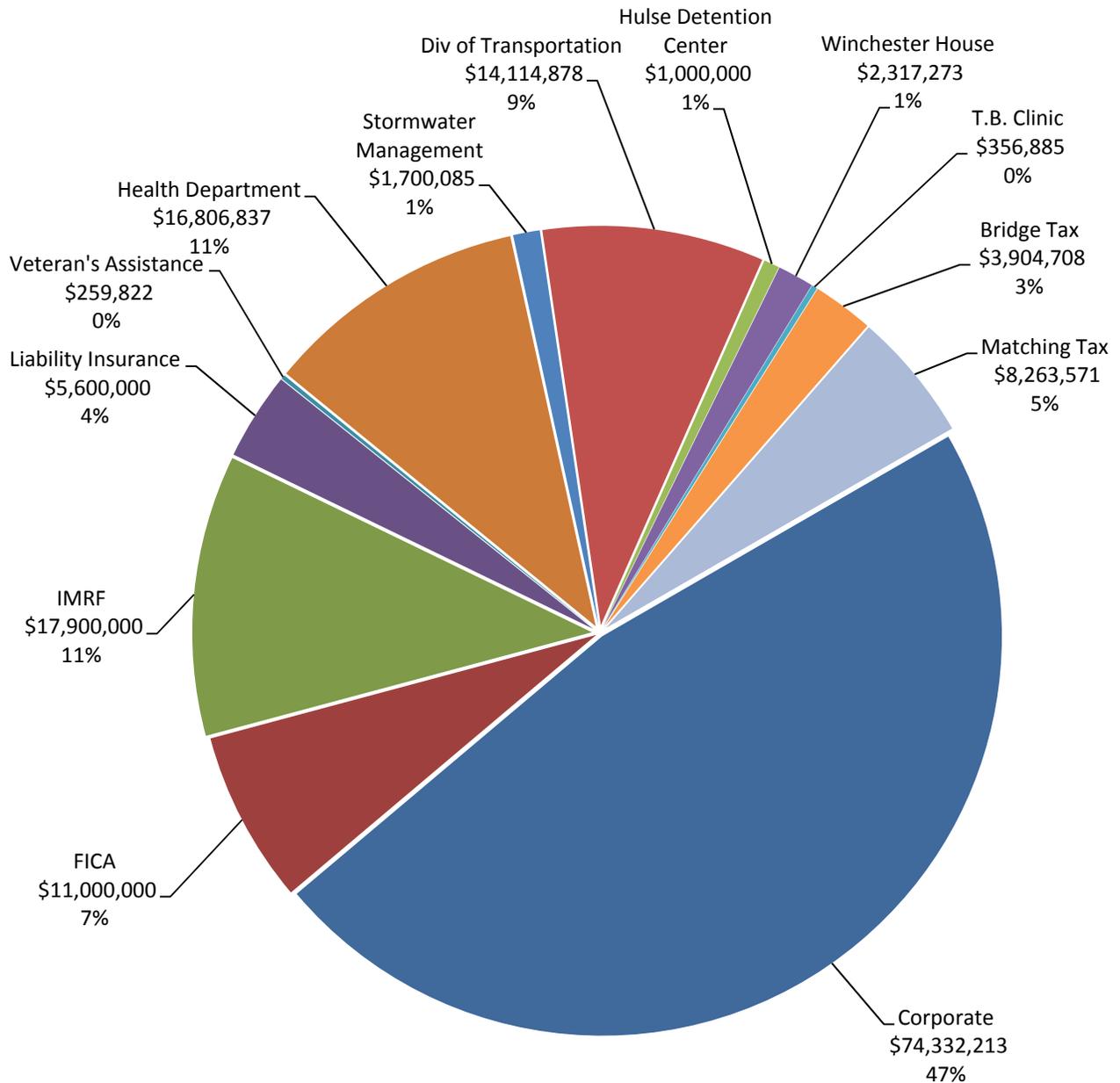


The FY2017 levy totals \$160,690,257. The estimated tax rate for the FY2017 budget using the estimated EAV discussed above is 0.635560. The levy is allocated as indicated in the following chart.

The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

LAKE COUNTY Property Tax 5 Year History (FY2013 - FY2016 Actual Levy as Extended) (FY2017 Estimate)										
	2013		2014		2015		2016		2017	
	-8.38%		-6.15%		-1.40%		3.49%		5.72%	
	\$24,472,676,727		\$22,967,939,408		\$22,646,844,107		\$23,436,709,963		\$24,777,610,282	
FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 62,894,779	0.257	\$ 63,391,513	0.276	\$ 65,149,535	0.287676	\$ 62,552,579	0.266900	\$ 74,332,213	0.299998
FICA	\$ 10,767,978	0.044	\$ 10,565,252	0.046	\$ 11,776,812	0.052002	\$ 12,000,064	0.051202	\$ 11,000,000	0.044395
IMRF	\$ 17,865,054	0.073	\$ 18,833,710	0.082	\$ 18,427,284	0.081368	\$ 18,700,151	0.079790	\$ 17,900,000	0.072243
Liability Insurance	\$ 4,894,535	0.020	\$ 5,512,305	0.024	\$ 5,512,242	0.024340	\$ 5,600,202	0.023895	\$ 5,600,000	0.022601
Veteran's Assistance	\$ 489,454	0.002	\$ 459,359	0.002	\$ 340,156	0.001502	\$ 340,067	0.001451	\$ 259,822	0.001049
Health Department	\$ 17,865,054	0.073	\$ 19,522,749	0.085	\$ 19,905,670	0.087896	\$ 21,873,481	0.093330	\$ 16,806,837	0.067831
Stormwater Management	\$ 2,936,721	0.012	\$ 2,067,115	0.009	\$ 1,974,125	0.008717	\$ 1,774,159	0.007570	\$ 1,700,085	0.006861
Div of Transportation	\$ 13,704,699	0.056	\$ 14,240,122	0.062	\$ 14,115,099	0.062327	\$ 14,114,993	0.060226	\$ 14,114,878	0.056966
Hulse Detention Center	\$ 2,936,721	0.012	\$ 3,215,512	0.014	\$ 3,288,095	0.014519	\$ 3,300,123	0.014081	\$ 1,000,000	0.004036
Winchester House	\$ 1,223,634	0.005	\$ 1,607,756	0.007	\$ 1,338,202	0.005909	\$ 2,317,722	0.009889	\$ 2,317,273	0.009352
T.B. Clinic	\$ 734,180	0.003	\$ 689,038	0.003	\$ 563,906	0.002490	\$ 594,121	0.002535	\$ 356,885	0.001440
Bridge Tax	\$ 3,915,628	0.016	\$ 3,904,550	0.017	\$ 3,904,769	0.017242	\$ 3,904,556	0.016660	\$ 3,904,708	0.015759
Matching Tax	\$ 8,565,437	0.035	\$ 8,268,458	0.036	\$ 8,268,589	0.036511	\$ 8,268,471	0.035280	\$ 8,263,571	0.033351
TOTALS:	\$148,793,875	0.608	\$152,277,439	0.663	\$154,564,484	0.682499	\$155,340,689	0.662809	\$157,556,272	0.635882

FY2017 Estimated Tax Levy by Fund



*Percentages reflected in this chart have been rounded to nearest whole percentage.



The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

Sales and Other Taxes

The County receives 18% of its total revenue from sales taxes and other various tax revenues. The local and state economies drive these revenues. The County reviews historical trends from and the general economic conditions to estimate sales tax and income tax revenues. The two sales taxes are the 1% Sales Tax, which is applied to purchases in unincorporated Lake County, and the ¼% Sales Tax is applied to purchases County-wide. These are the only sales taxes in the Corporate Fund. These economically sensitive revenues have shown steady growth, after taking a significant plunge in 2009. Additional information on these two taxes follows.

1% Sales Tax

The 1% Sales Tax is collected on general merchandise and qualifying food, drug, and medical appliances purchased in the unincorporated areas of Lake County. As mentioned above, this revenue stream is impacted by economic conditions as well as changes in unincorporated area (e.g., annexations). This 1% sales tax accounts for approximately 1.5% of this Sales and Other Tax revenue category. The budgeted amount for FY2017 is just slightly higher than FY2016.



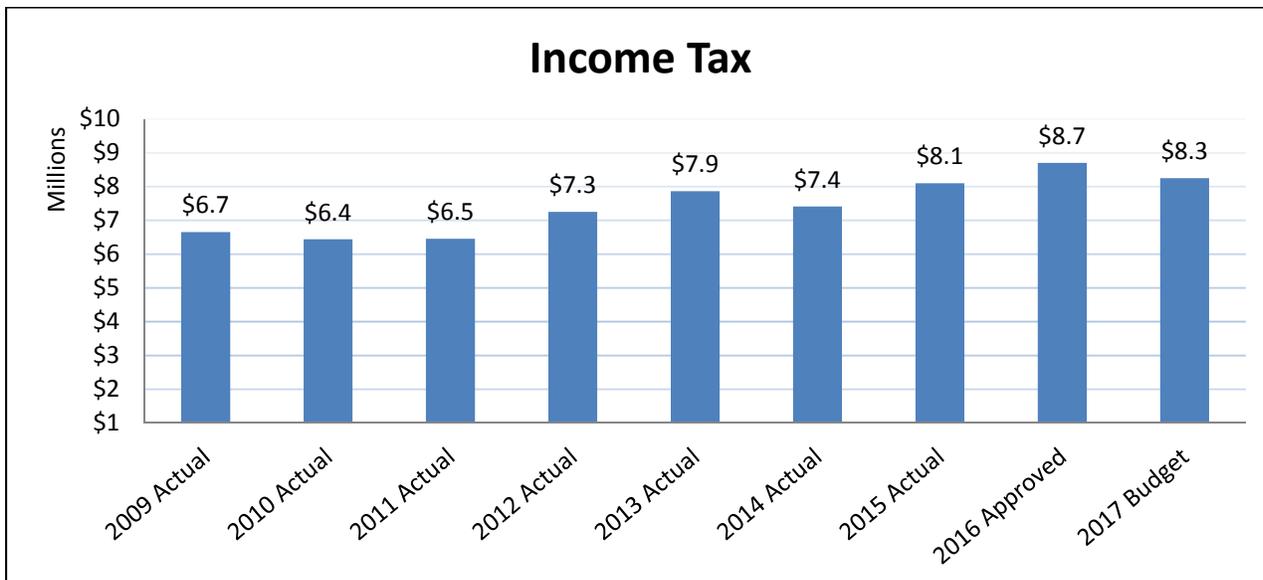
¼% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10% of total Sales and Other Tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax has experienced consistent growth and is budgeted to continue to increase slightly in FY2017.



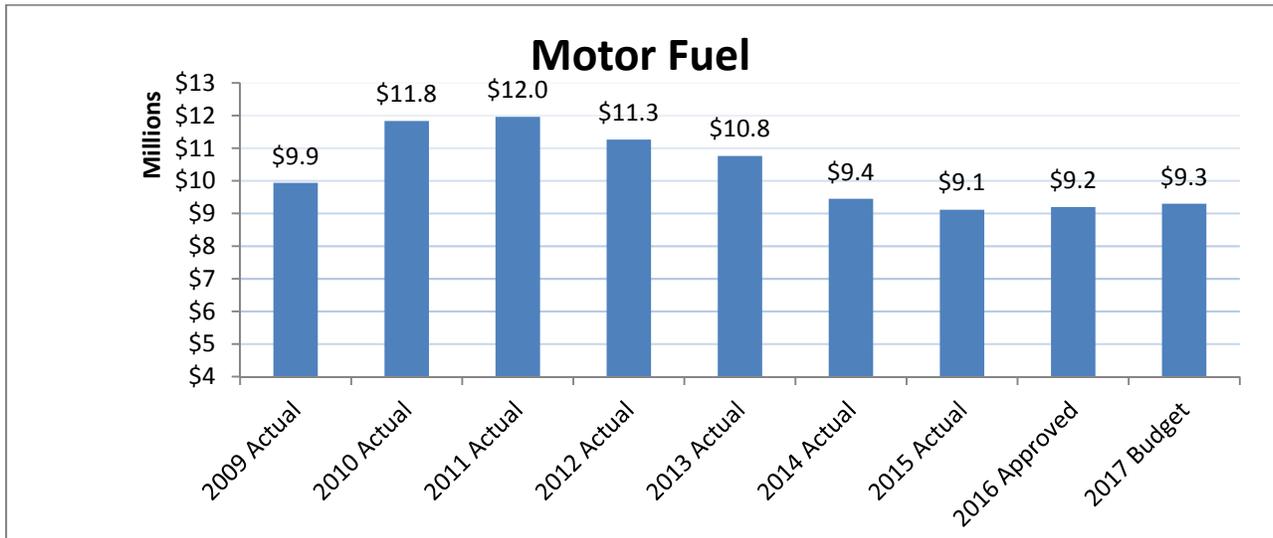
Income Tax

Lake County receives 8% of the net collections of all income tax received from individuals, trusts, and estates, and 9.14% of the net collections of all income tax received from corporations. The amount Lake County receives is based on its population in proportion to the total state population and accounts for 3.5% of tax revenue. FY2017 income tax is projected to slightly decrease.



Motor Fuel Tax

The State's Motor Fuel Tax (MFT) gasoline tax rate is \$0.19/gallon and \$0.21/gallon for diesel. In addition, a \$0.03/gallon Underground Storage charge and \$0.08/gallon Environmental Impact Fee is assessed. The State distributes a portion of the tax receipts to fund state and local construction projects. Localities receive 54.4% of that balance. Of this percentage, Counties that have a population of less than one million each receive a portion of 16.47%. These funds are used for construction and engineering projects and make up about 4% of total tax revenue.



1/4% Sales Tax for Transportation

The state collects a 0.75% general sales tax on purchases of general merchandise and qualifying food, drugs, and medical appliances on behalf of the Regional Transit Authority (RTA). The goods and services to which this tax applies are different than that of the other sales tax categories discussed above. The County receives a portion (25%) of the amount collected. This source of funds makes up about 40% of total sales tax revenue. Based on current trending and continued conservative growth, the FY2017 budget has increased \$1,900,000.



Intergovernmental Revenue

The County receives 15% of its revenue from intergovernmental sources. These revenues mostly consist of reimbursements from other government entities for services provided by the County. A large portion of these revenues comes from Illinois Public Aid Reimbursements for services provided at the Health Department at a state or federally determined rate.

Revenue from Other Governments

The FY2017 budget reflects an overall increase in revenue from municipalities, townships, and other government bodies. Lake County continues to expand its shared services activity through intergovernmental contracts for inspections services and municipal contracts in the Sheriff's Office.

Grants

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

Charges for Services

Charges for Services account for 13.9% of total County revenue. This represents revenue charged for services provided by various County departments. Fees are adjusted as necessary to account for the increase in costs of providing County services.

Examples:

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

Overall, FY2017 charges for service are projected to be slightly higher than the FY2016 amounts.

Estimating Intergovernmental Revenues

The County is reimbursed for services provided or granted funds at a rate as determined by other governmental entities. The County uses a known or anticipated reimbursement rate – such as the Public Aid rate determined by the State. Grant funds are budgeted based on awards.

Estimating Charges for Service Revenue

The County estimates fee trends by examining workloads, estimating growth or new development, accounting for fluctuations in seasonality, and comparing to prior years' trends.

Summary of Major Expenses

FY2017 Expense

FY2017 Total Projected Expense: **\$503.5 million**

Double Appropriations (expenses reflected twice in the budget): **\$80.1 million**

FY2017 Total Projected Expenses (excluding double appropriations): **\$423.3 million**

This section provides an explanation of the County's major expenses, which include double appropriations. The following table is a summary of all expenses by broad account categories.

Category	FY2015 Actual	FY2016 County Board Approved	FY2017 County Administrator
Personnel	159,632,671	167,340,457	168,323,003
Commodities	11,676,878	13,461,746	12,608,990
Benefits	103,320,350	108,252,275	107,306,971
Contractuals	140,415,684	123,278,634	124,803,439
Capital Expenditures	85,670,583	64,611,380	69,905,387
Total Debt Service	20,183,562	18,255,141	20,481,042
Total Expenses	\$520,899,728	\$495,199,634	\$503,428,831

Personnel Costs

Personnel costs are typically the largest expense for governmental organizations. Personnel costs are 33% of the total budget. This cost category primarily includes wages for full-time, part-time, seasonal, and flex positions. In addition to general wages, costs such as over-time, holiday and special pay, vacation and sick payouts, opt-out insurance costs, and wellness incentives are also included.



The County's headcount has decreased dramatically since 2010, when there were 2,743 full-time and 367 part-time positions. The FY2017 budget accommodates 2,441 full-time and 238 part-time positions.

Estimating Personnel Costs

Personnel costs are determined by the authorized strength of each department. If a position is not filled at the time the budget is determined, an entry level salary is budgeted for that position. An across-the-board salary increase is applied near the end of the budget preparation process.

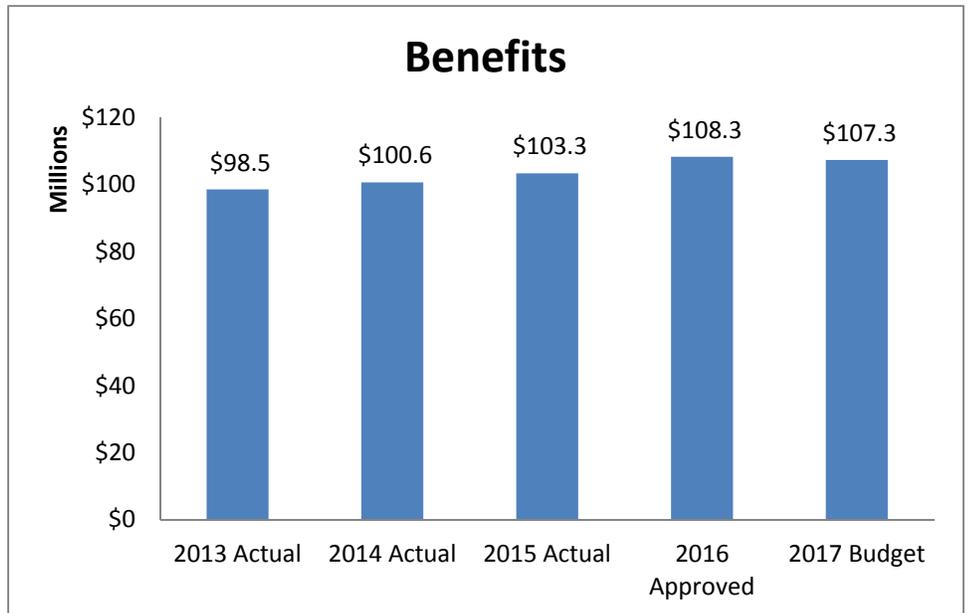
Benefits

This category includes insurance costs for health, life and dental insurance; social security or FICA expenses; and pension or IMRF expenses.

The County Board thoroughly examined all options for health care plans and determined to place varying increases across the plans.

There was no budgeted increase to in health care costs for FY2017. FICA costs are 7.65% of budgeted personnel

expenses. IMRF and SLEP (the Sheriff portion of the IMRF fund) are a calculation based on personnel expenses. The total cost of employees including personnel and benefits is a combined 55% of the total expense budget.

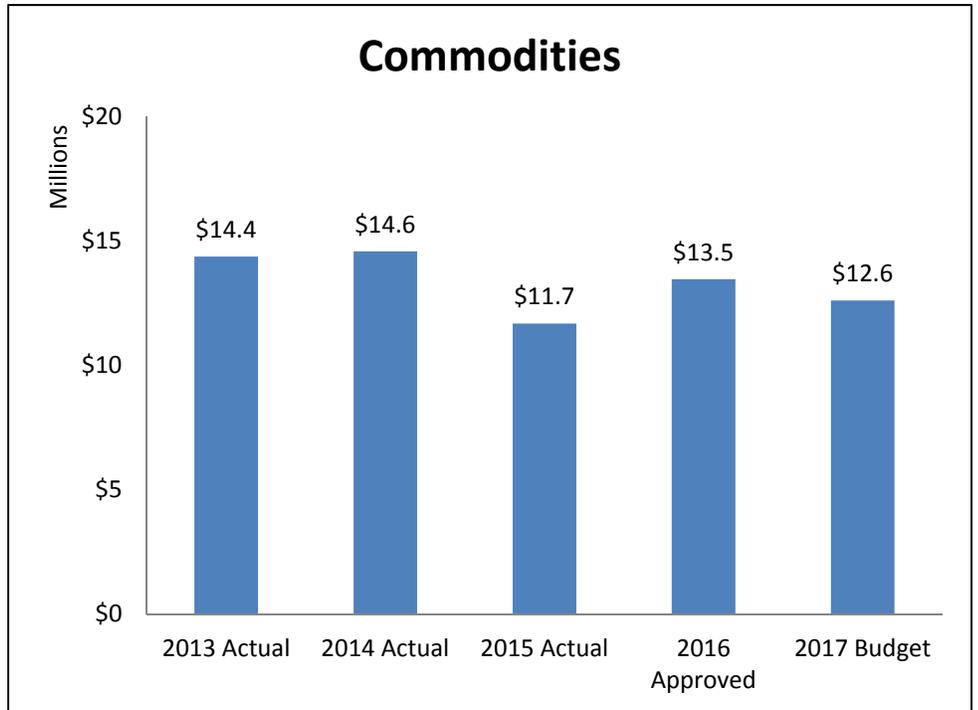


Estimating Benefit Costs:

Since premium costs are known for the budget year, insurance benefits are budgeted for current employees and using average insurance costs for vacant positions. FICA and IMRF expenses are a percentage of payroll so these can be calculated and budgeted as well.

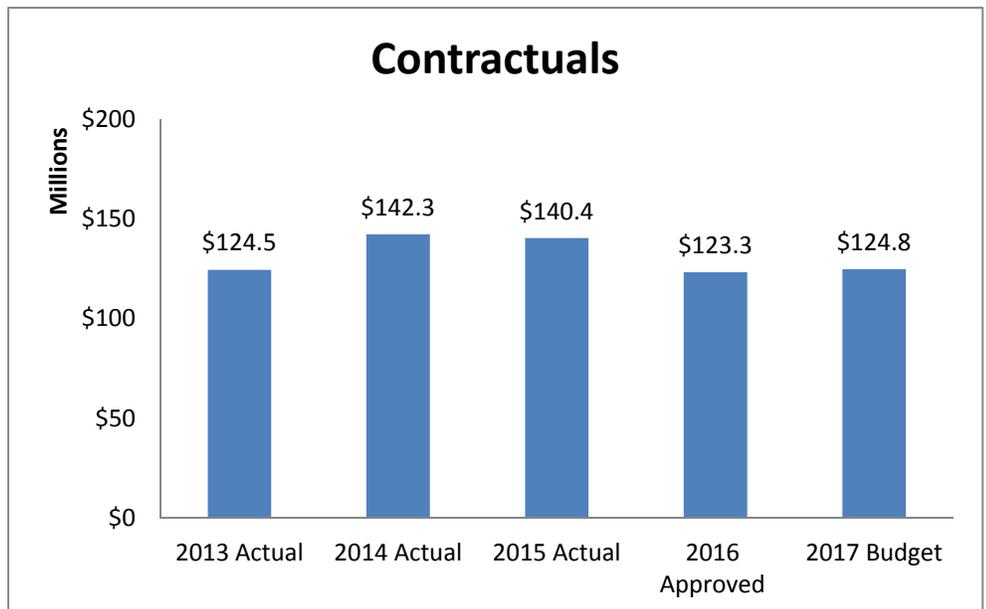
Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2017 commodities budget has decreased compared to FY2016. This category is budgeted based on historical actuals and known projects and tasks planned for the upcoming year. It may be impacted by contractual increases or inflationary growth in prices.



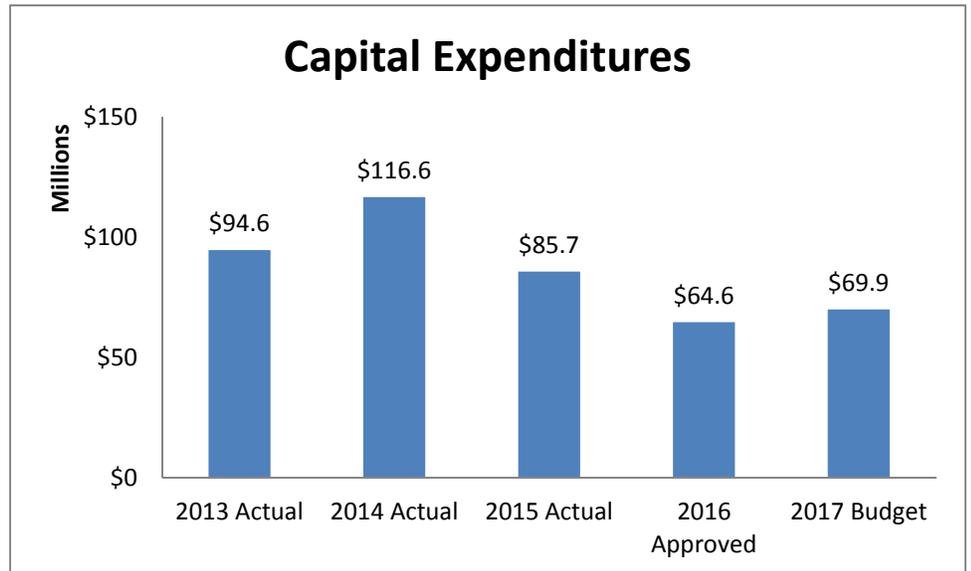
Contractuals

This category captures all services. Such things as consulting, training, contracted services and other related activities are budgeted in this category based on known needs for the upcoming budget year. The FY2017 budget shows a decrease compared to FY2016. This category is estimated based on known needs for professional services, outsourcing, and other contractual services.



Capital Expenditures

Capital expenditures include items such as computers and vehicles as well as major capital projects. Computers, vehicles, and major equipment are all budgeted on a replacement schedule which allows for the appropriate useful life for each type of asset. Major capital projects are planned on a multi-year basis. There is an increase as we continue to invest in County facilities.



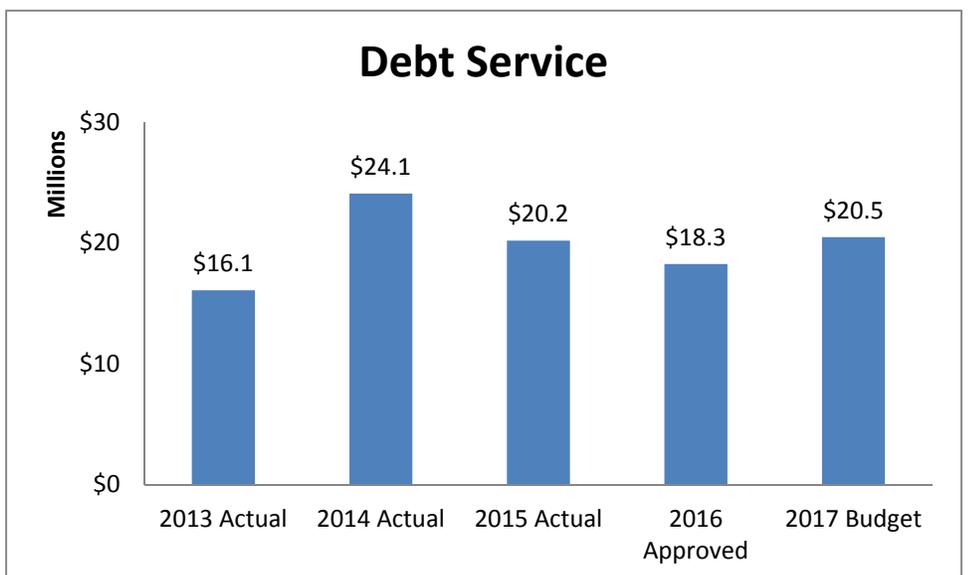
Estimating Capital Expenditures:

Capital expenditures are budgeted based on replacement schedules or major capital improvement plans.

Debt Service

The debt service category includes the principal and interest payments associated with outstanding debt.

Debt Service is budgeted according to the mandated debt service schedules. The increase in FY2017 is due to the scheduled debt service for the Lake Michigan Water Project to be paid by SSA#16.



5-Year Historical Personnel Count by Department

DEPARTMENT	FULL TIME						PART TIME						FT	PT
	2012	2013	2014	2015	2016	2017	2012	2013	2014	2015	2016	2017	Change	Change
													FY2016- FY2017	FY2016- FY2017
County Administrator	18	19	19	20	22	18	8	8	5	5	7	7	-4	0
County Board	25	23	23	23	23	23	0	0	0	0	0	0	0	0
Human Resources/Risk	19	20	20	18	18	17	1	0	0	0	0	0	-1	0
Information and Technology	65	66	64	59	59	61	1	1	0	0	0	0	2	0
Finance & Administrative Services	91	91	87	87	86	85	4	4	3	3	3	3	-1	0
HUD Grants	7	7	7	8	8	8	1	0	0	0	0	0	0	0
Health Department	739	741	762	757	772	774	148	118	131	127	115	112	2	-3
Workforce Development	23	23	20	25	25	25	1	1	1	0	0	0	0	0
Regional Office of Education	10	9	9	9	9	9	1	1	1	1	1	1	0	0
Tuberculosis Clinic	6	6	6	5	5	5	4	4	4	3	3	3	0	0
Veterans Assistance	3	3	3	3	3	3	1	1	1	1	1	1	0	0
Winchester House	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Circuit Court Clerk	138	140	140	140	137	132	9	9	7	7	4	4	-5	0
Document Storage	5	3	1	1	0	0	2	2	2	0	0	0	0	0
Circuit Courts	150	155	150	150	148	148	10	10	7	7	7	7	0	0
Court Automation	7	7	7	7	7	6	0	0	0	0	0	0	-1	0
Children's Waiting Room	2	2	2	2	2	2	1	1	1	1	1	1	0	0
Hulse Detention Center	72	72	70	71	72	72	6	6	3	3	3	3	0	0
Law Library	3	3	3	3	3	3	0	0	0	0	0	0	0	0
Coroner	12	12	11	11	11	10	1	1	1	1	1	3	-1	2
Public Defender	45	46	46	46	45	45	2	2	1	1	1	1	0	0
Sheriff	500	501	488	489	483	483	51	51	51	51	51	53	0	2
Sheriff Merit Commission	1	1	1	1	1	1	0	0	0	0	0	0	0	0
State's Attorney	134	132	133	130	131	129	11	12	13	12	9	9	-2	0
Planning, Building, & Development	43	36	36	36	36	36	1	1	1	1	1	1	0	0
Stormwater Management	20	19	19	19	18	17	4	4	3	0	1	1	-1	0
Public Works	100	99	96	96	96	93	12	3	3	3	1	3	-3	2
Division of Transportation	125	122	123	125	126	129	23	23	19	19	20	20	3	0
Chief County Assessment Office	20	22	22	22	24	23	2	3	3	3	1	0	-1	-1
County Clerk	36	36	38	38	38	37	3	3	3	3	3	4	-1	1
Board of Review	0	0	0	5	5	5	0	0	0	0	0	0	0	0
Vital Records Automation	3	3	1	1	1	1	0	0	0	0	0	0	0	0
Recorder of Deeds	16	13	13	13	10	8	1	1	1	1	0	0	-2	0
Recorder Automation	16	19	15	15	15	17	2	2	2	2	1	1	2	0
Treasurer	17	17	16	16	16	16	0	0	0	0	0	0	0	0
GRAND TOTAL:	2,471	2,468	2,451	2,451	2,455	2,441	311	272	267	255	235	238	-14	3

Personnel Changes by Department

Department	FT Change FY16 - FY17	PT Change FY16 - FY17	Notes
County Administrator	-4	0	Two full time positions were eliminated. Two full time positions are transferring to IT. One Communication Coordinator is transferring in from Stormwater Management.
County Board	0	0	
Human Resources/Risk	-1	0	One vacant coordinator position was eliminated.
Information and Technology	2	0	Two full time positions are transferring in from the County Administrator's office.
Finance & Administrative Services	-1	0	One vacant engineer position was eliminated in FY2017.
HUD Grants	0	0	
Health Department	2	-3	Due to grant funding, 2 full time positions were added and 3 part time positions were eliminated.
Workforce Development	0	0	
Regional Office of Education	0	0	
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	-5	0	The staffing summary reflects a correction from previous years. There was an elimination of five full-time positions and the reduction of funding for temporary employees. The corrected FTE counts are presented.
Document Storage	0	0	
Circuit Courts	0	0	
Court Automation	-1	0	An Information Technology position was eliminated.
Children's Waiting Room	0	0	
Hulse Detention Center	0	0	
Law Library	0	0	
Coroner	-1	2	Full time Executive Assistant position converted to 2 part time clerk positions.
Public Defender	0	0	
Sheriff	0	2	Addition of 2 part time Redaction Clerks as part of the Body Worn Camera initiative.
Sheriff Merit Commission	0	0	
State's Attorney	-2	0	During FY2016, there was a transition of part time workers to full time. Reduction of 2 positions in FY2017 is due to a budget reduction.
Planning, Building, & Development	0	0	
Stormwater Management	-1	0	Communication Coordinator moved to County Administrator's Office.
Public Works	-3	2	1 Contract Manager added; 2 vacant Operator positions and 1 vacant Account eliminated; 2 part time billing technicians added.
Division of Transportation	3	0	2 full time Permit Engineers replacing consultants. One full-time position is transferring in from the County Administrator's Office.
Chief County Assessment Office	-1	-1	2 vacant Cadastal GIS positions eliminated. One intern position moved from part time to full time.
County Clerk	-1	1	1 vacant Senior Executive position was eliminated. 2 vacant part time clerk positions were eliminated. The increase in part time positions is adjusted to account for tracking of seasonal election workers.
Board of Review	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	-2	0	2 research positions shifted to Recorder Automation fund.
Recorder Automation	2	0	2 research positions shifted in from General Fund.
Treasurer	0	0	
TOTAL	-14	3	

Fund and Department Structure

The County uses fund accounting as required by various standards boards. This section describes the eight fund types and 51 County funds found in the FY2016 budget.

Fund Type	Number of Funds	Number of Departments
Property Tax Fund	11	19
Property Tax Capital Fund	2	1
Special Revenue Fund	19	11
Capital Projects Fund	5	2
Internal Service Fund	1	1
Enterprise Fund	1	1
Debt Service Fund	5	2
Special Service Area	7	3

What is a fund?

A group of related accounts with funds set aside for specific activities or objectives and used to help government bodies ensure and demonstrate compliance with finance-related legal requirements. Each department's expenses are tracked in different funds. Finance staff evaluates the financial condition of each fund to ensure that there are available resources for expenditures.

Operating Property Tax Funds (11 Funds)

1. Corporate Fund:

- County Board
- County Administrator's Office
- Chief County Assessment
- Board of Review
- Circuit Court Clerk
- Coroner
- Corporate Capital Improvement Plan
- County Clerk
- Finance & Administrative Services
- General Operating Expenses
- Human Resources
- Information Technology
- 19th Circuit Court
- Planning, Building & Development
- Public Defender
- Recorder of Deeds
- Regional Office of Education
- Sheriff
- Sheriff Merit Commission
- State's Attorney
- Treasurer

2. FICA (Social Security) - Employer contributions to the Social Security Administration.

3. IMRF (Illinois Municipal Retirement Fund) - Employer contributions to the Illinois Municipal Retirement Fund.

4. Liability Insurance - Special tax collections for liability and worker's compensation insurance for the County and its employees.

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

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

7. *Stormwater Management Commission - The special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on storm water drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the storm water management plan.

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

9. Hulse Detention Center - The temporary care and custody of dependent, delinquent or truant children.

10. Winchester House - The operations of the County's skilled-nursing facility.

11. Tuberculosis Clinic - The cost of the care and treatment of persons afflicted with tuberculosis.

* Stormwater Management Commission and the Health Department have distinct boards and submit budget requests to the County for which the County levies a property tax annually.

Other Property Tax Funds (2 Funds)

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

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 (19 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, total expense cannot exceed the total separate revenue and use of available fund balance.

1. Probation Services Fee
2. Law Library
3. Children's Waiting Room
4. Court Automation
5. Court Document Storage
6. Recorder Automation
7. Vital Records Automation
8. Coroner Fees
9. Circuit Clerk Electronic Citation
10. GIS Automation Fund
11. Tax Sale Automation Fund
12. State's Attorney's Office Records Automation
13. Motor Fuel Tax
14. 1/4% Sales Tax for Transportation and Public Safety
15. Transportation Safety Hire-Back
16. Solid Waste Management Tax
17. Community Development (HUD)
18. Workforce Development
19. Neutral Site Custody Exchange

Capital Funds (5 Funds)

The County's capital funds include:

1. The 2010A Taxable Bond Road Construction Projects Fund, used to account for County road construction and improvements
2. The 2011A Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements
3. Series 2013 Tax Exempt GO Bonds Road Construction Projects Fund, used to account for County road construction and improvements
4. Series 2015A Capital Projects Fund
5. Special Service Area #16

Internal Service Funds (1 Fund)

The County has one Internal Service Fund: the Health, Life & Dental Insurance Fund. This fund is used to account for the costs associated with providing health, life and dental insurance to employees, retirees, and COBRA participants. It also funds the County's wellness programs. This fund recovers all costs of this insurance through County contributions and premiums charged to the users.

Enterprise Fund (1 Fund)

The County's only Enterprise Fund is Public Works. This fund is used to account for the costs associated with maintaining the County water and sewer systems. The County provides water and sewer operations for a large portion of the incorporated and unincorporated areas of the county. This service operates as a self-supporting enterprise with revenues generated by user fees from customers. All expenses for the County's water and sewer systems are financed by this Public Works fund.

Special Service Areas (6 Funds)

The County budgets six 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.

Special Service Areas include:

1. SSA # 8: Loon Lake
2. SSA # 10: North Hills
3. SSA # 12: Woods of Ivanhoe
4. SSA # 13: Spencer Highlands
5. SSA # 16: Lake Michigan Water Project
6. SSA # 17: Ivanhoe Estates

Debt Service Funds (5 Funds)

The County budgets for its debt service requirements within the following funds.

1. 2008 GO Bond Fund
2. 2010A GO Bonds
3. 2011A Tax Exempt GO Bonds
4. 2013 Tax Exempt GO Bonds
5. 2015 Tax Exempt GO Bonds

Lake County has the following General Obligation (G.O) Debt outstanding as shown on the following chart. This does not include debt service for the Enterprise Fund which is separately budgeted.

General Obligation Debt					
	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 9-30-16
Series 2008	8/10/2008	11/30/2027	3.00 - 5.00%	\$ 35,360,000	\$ 26,065,000
Series 2010A	12/15/2010	11/30/2028	4.85 - 5.25%	\$ 31,410,000	\$ 31,410,000
Series 2011A	5/25/2011	11/30/2025	4.00 - 5.00%	\$ 20,000,000	\$ 20,000,000
Series 2013	11/25/2013	11/30/2022	3.00 - 5.00%	\$ 30,000,000	\$ 23,950,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 88,900,000
Total General Obligation Debt					\$ 190,325,000

The following G.O. debt service payments are included in the FY2017 Budget:

FY2017 Debt Service Budget			
	Principal	Interest	Total
Series 2008	\$ 1,740,000	\$ 1,106,781	\$ 2,846,781
Series 2010A		\$ 1,593,134	\$ 1,593,134
Series 2011A		\$ 962,200	\$ 962,200
Series 2013	\$ 450,000	\$ 1,135,500	\$ 1,585,500
Series 2015A	\$ 1,925,000	\$ 3,109,375	\$ 5,034,375
Totals	\$ 4,115,000	\$ 7,906,990	\$ 12,021,990

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

FY2017 Legal Debt Margin	
Projected assessed value of property for tax year 2016	\$ 24,777,610,282
Debt limit (5.75% of assessed value)	\$ 1,424,712,591
General Obligation Bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,424,712,591
Total net debt applicable to the limit as a % of debt limit	0.00%

Basis of Accounting

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

New Program Requests

2017 Recommended Budget

New Program Requests

Due to the uncertainty with the State budget and other economic factors, New, Expanded, or Board Member Program Requests were not accepted as part of the 2017 budget process unless one of the following factors was met*:

- *A Federal or State mandate or other legal requirement requires a change;*
- *An expenditure that will result in a net savings;*
- *The request will result in a significant and documentable reduction in financial and/or legal risk*

With the application of these policies, one new program is recommended within the 2017 Budget to provide 2 part-time positions within the Sheriff's office for the continued implementation of body worn cameras. This request is recommended due to an expected significant reduction in risk. Reflecting this risk reduction, these positions are funded within the Liability Insurance Fund.

The 2017 Budget policies distinguished between new programs and either replacement systems or continuation of existing programs. The recommended budget contains 2 system replacements – the DOT Faster system for fleet and part management and the case management system within the Coroner's office. Both of these systems have reached end of life. Funding for these systems is found within the CCIP budget. Finally, this budget recommends one additional IT position within the Sheriff's Office due to the continued need for 24 hour IT support.

** These factors are from the 2017 Budget Policies.*

Corporate Fund

2017 Recommended Budget

Financial and Administrative Committee
General Corporate Fund

DEPARTMENT PURPOSE: This budget represents an aggregated roll-up of all of the departments in the General Corporate Fund (Fund 101).

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	113,280,931	110,520,396	110,520,396	122,494,213	11,973,817	11%
A42X Licenses & Permits	3,836,547	3,557,440	3,557,440	3,440,640	(116,800)	-3%
A43X Fines and Forfeitures	1,224,257	1,200,057	1,200,057	1,197,007	(3,050)	0%
A45X Intergovernmental	16,254,402	13,248,166	13,792,924	13,378,830	130,664	1%
A46X Charges for Services	16,740,809	16,710,465	16,710,465	16,552,790	(157,675)	-1%
A49X Transfers	19,682,008	20,366,889	20,366,889	20,606,694	239,805	1%
AHM Miscellaneous	8,814,326	8,258,003	8,258,003	9,271,681	1,013,678	12%
AH4X Total Revenue	179,833,280	173,861,415	174,406,173	186,941,854	13,080,439	8%
AH5X Personnel	89,604,857	93,734,902	93,734,803	93,257,713	(477,189)	-1%
AH6X Commodities	3,394,863	4,251,147	4,259,737	3,929,343	(321,804)	-8%
AH74X Benefits	34,715,073	36,347,927	36,351,638	35,728,932	(618,995)	-2%
AH7X Contractuals	37,033,878	33,028,163	37,318,929	33,716,815	688,653	2%
AH8X Capital Expenditures	19,192,452	11,234,586	82,032,411	13,196,251	1,961,665	17%
AH6X Total Expenses	183,941,122	178,596,724	253,697,518	179,829,054	1,232,330	1%

Revenue, Records and Legislation Committee

Board of Review

DEPARTMENT PURPOSE: Acting as an unbiased intermediary between assessors and taxpayers, the Board of Review undertakes an important role in striving for equitable and fair property assessments in Lake County through the assessment appeal process.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AH5X Personnel	94,227	268,291	268,291	268,534	243	0%
AH6X Commodities	325	2,000	2,000	2,000	-	0%
AH74X Benefits	16,648	72,580	72,580	72,565	(15)	0%
AH7X Contractuals	117,541	124,325	124,325	151,156	26,831	22%
AH8X Capital Expenditures	-	-	-	19,437	19,437	
AHEX Total Expenses	228,741	467,196	467,196	513,692	46,496	10%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	5	5	5
Part Time	5	0	0

BUDGET HIGHLIGHTS:

- ↑ The Board of Review's budget increased \$46,496.
- ↑ Per Diem Fees (72970) increased by \$25,000 to accommodate additional members utilized to complete assessment appeals.
- ↑ Computer Equipment (84030) is \$19,437 as the Board of Review is replacing computers and other equipment as per Information Technology's normal replacement schedule.

PERFORMANCE INFORMATION:

Measurement	TY2014 Actual	TY2015 Actual	TY2016 Projected	TY2017 Target
Board of Review Appeals Filed	9,781	18,543	17,000	13,000
Board of Review Appeals Filed Electronically	4,692	10,772	12,000	10,000
Percentage of BOR Appeals Filed Electronically	48%	58%	71%	77%
Board of Review Actions	15,352	23,441	23,000	19,000
Net Change in Assessed Value from Board of Review Actions (millions)	(\$203.8)	(\$327.3)	(\$225.0)	(\$175.0)
Certificates of Error Processed	2,687	3,057	3,200	2,800

Lake County Expense Budget Comparison Report - Five Year History

Board of Review

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	-	-	94,227	268,291	268,291	110,425	268,534
AH5X Personnel		-	-	94,227	268,291	268,291	110,425	268,534
A61040	Operational Supplies	-	-	325	2,000	2,000	-	2,000
AH6X Commodities		-	-	325	2,000	2,000	-	2,000
A74080	H/L/D Employee Benefits	-	-	141	23,832	23,832	167	24,014
A74100	Retirement Benefits/FICA	-	-	6,859	20,524	20,524	8,448	20,543
A74110	Retirement Benefits/IMRF	-	-	9,648	28,224	28,224	11,655	28,008
AH74X Benefits		-	-	16,648	72,580	72,580	20,269	72,565
A71150	Consultants	-	-	6,800	30,000	30,000	42,250	30,000
A71450	Mileage Reimbursement	-	-	300	300	300	235	300
A71500	Trips And Training	-	-	2,836	2,000	2,000	2,879	2,000
A71810	Dues And Subscriptions	-	-	3,829	10,425	10,425	8,458	12,256
A71840	Publications & Legal Notices	-	-	14,425	3,000	3,000	3,200	3,000
A72530	Equipment Rental	-	-	-	3,600	3,600	2,415	3,600
A72970	Per Diem Fees	-	-	89,350	75,000	75,000	62,900	100,000
AH7X Contractuals		-	-	117,541	124,325	124,325	122,337	151,156
A84030	Computer Equipment	-	-	-	-	-	-	19,437
AH8X Capital Expenditures		-	-	-	-	-	-	19,437
AHEX Total Expenses		-	-	228,741	467,196	467,196	253,032	513,692

Revenue, Records and Legislation 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.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	80,012	80,081	80,081	82,008	1,927	2%
A46X Charges for Services	3,316	4,200	4,200	4,200	-	0%
AHM Miscellaneous	28	-	-	-		
AH4X Total Revenue	83,356	84,281	84,281	86,208	1,927	2%
AH5X Personnel	1,290,901	1,368,479	1,368,479	1,285,064	(83,415)	-6%
AH6X Commodities	31,478	46,500	46,500	50,000	3,500	8%
AH74X Benefits	471,839	534,611	534,611	509,168	(25,443)	-5%
AH7X Contractuals	245,500	180,640	194,518	104,520	(76,120)	-42%
AH8X Capital Expenditures	-	13,691	0	16,428	2,737	20%
AH8X Total Expenses	2,039,718	2,143,921	2,144,108	1,965,180	(178,741)	-8%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	22	24	23
Part Time	3	1	0

BUDGET HIGHLIGHTS:

- ↓ The Chief County Assessment Office’s (CCAO) expenses decreased \$178,741. Personnel reductions, and accompanying reductions in benefits, account for decrease in expenses. One intern position was defunded, and one was shifted from part time to full time. Two vacant Cadastal GIS positions were eliminated, and a vacant clerk position was defunded.
- ↓ Consultants (71150) decreased \$50,000. Last year’s request was higher because of the survey of cadastral monuments.
- ↓ Publications & Legal Notices (71840) decreased \$35,000.

PERFORMANCE INFORMATION:

Measurement	TY2014 Actual	TY2015 Actual	TY2016 Projected	TY2017 Target
Number of Real Estate Parcels	282,902	282,959	283,000	283,000
Assessed Value of New Property (millions)	\$113.9	\$112.1	\$167.9	\$225.0
Web Site Traffic – Page Views	1,876,302	2,159,268	2,100,000	1,800,000

Lake County Revenue Budget Comparison Report - Five Year History

Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45280	Salary Reimbursement	72,548	80,960	77,462	77,081	77,081	52,651	79,008
A45400	Revenue From Other Government Bodies	2,545	3,800	2,550	3,000	3,000	2,550	3,000
A45X Intergovernmental		75,093	84,760	80,012	80,081	80,081	55,201	82,008
A46010	Fees	6,150	5,050	1,674	4,000	4,000	1,237	4,000
A46420	Copy Charges	258	-	1,642	200	200	33	200
A46X Charges for Services		6,408	5,050	3,316	4,200	4,200	1,270	4,200
A49910	All Other Miscellaneous Revenue	750	-	28	-	-	-	-
AHM Miscellaneous		750	-	28	-	-	-	-
AH4X Total Revenue		82,252	89,810	83,356	84,281	84,281	56,471	86,208

Lake County Expense Budget Comparison Report - Five Year History

Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	1,074,302	1,070,503	1,247,847	1,318,912	1,318,912	1,060,467	1,263,343
A51120	Permanent PT Salaries/Wages	-	-	5,025	29,692	29,692	-	-
A51140	Overtime Salaries And Wages	5,988	7,099	6,749	15,375	15,375	3,763	15,721
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	13,090	-
A51210	Performance Appraisals	-	-	-	-	-	4,908	-
A51220	Vacation payout	-	-	14,461	-	-	7,619	-
A51230	Sick Payout	-	-	13,358	-	-	7,146	-
A51240	Opt Out Premium	2,481	1,500	3,461	4,500	4,500	4,384	6,000
AH5X Personnel		1,082,771	1,079,102	1,290,901	1,368,479	1,368,479	1,101,376	1,285,064
A61010	Office Supplies	-	-	-	2,500	2,500	814	2,500
A61030	Books Manuals And Periodicals	1,147	64	1,431	1,500	1,500	815	1,500
A61040	Operational Supplies	33,791	33,505	29,514	40,000	40,000	24,518	43,500
A65090	Gasoline	1,670	1,274	533	2,500	2,500	157	2,500
AH6X Commodities		36,607	34,843	31,478	46,500	46,500	26,304	50,000
A74080	H/L/D Employee Benefits	190,906	210,233	251,890	289,082	289,082	214,352	276,828
A74100	Retirement Benefits/FICA	78,584	77,138	93,372	104,689	104,689	80,575	98,307
A74110	Retirement Benefits/IMRF	120,112	119,574	126,577	140,840	140,840	104,567	134,032
AH74X Benefits		389,602	406,945	471,839	534,611	534,611	399,494	509,168
A71150	Consultants	16,856	32,832	750	70,000	70,000	15,118	20,000
A71450	Mileage Reimbursement	4,336	2,258	3,140	4,700	4,700	598	4,700
A71470	Employee Relations	-	-	940	725	725	450	725
A71500	Trips And Training	12,514	6,344	10,182	20,000	33,878	20,176	20,000
A71810	Dues And Subscriptions	13,328	13,262	11,437	2,375	2,375	2,550	2,375
A71840	Publications & Legal Notices	105,044	67,303	205,404	75,000	75,000	14,112	45,000
A71950	Cellular Phones	-	152	152	1,800	1,800	-	-
A71955	Cell Phone Allowance	1,200	1,800	1,800	-	-	1,538	1,800
A71960	Data/Telecommunications	932	380	304	540	540	304	540
A72210	Motor Vehicle Maintenance & Repairs	778	696	1,774	2,000	2,000	64	2,000
A72260	Office Equip Maintenance And Repairs	-	-	-	500	500	-	500
A72520	Record Storage	-	-	-	-	-	2,065	3,000
A72530	Equipment Rental	3,944	3,057	2,073	2,000	2,000	1,445	2,880
A72830	Printing Services	370	-	-	-	-	-	-
A72970	Per Diem Fees	225,350	144,707	6,500	-	-	-	-
A79905	Board Chairman Expenses	-	-	-	-	-	203	-
A79950	All Other Miscellaneous	1,499	205	1,044	1,000	1,000	620	1,000
AH7X Contractuals		386,151	272,996	245,500	180,640	194,518	59,243	104,520
A83010	Motor Vehicles	-	-	-	13,691	-	-	-
A84030	Computer Equipment	-	-	-	-	-	-	16,428
AH8X Capital Expenditures		-	-	-	13,691	-	-	16,428
AHEX Total Expenses		1,895,132	1,793,886	2,039,718	2,143,921	2,144,108	1,586,418	1,965,180

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	260,219	275,000	275,000	275,000	-	0%
A46X Charges for Services	7,878,576	7,768,230	7,768,230	8,013,180	244,950	3%
AHM Miscellaneous	1,261,455	1,274,600	1,274,600	1,166,650	(107,950)	-8%
AH4X Total Revenue	9,400,251	9,317,830	9,317,830	9,454,830	137,000	1%
AH5X Personnel	5,822,760	5,905,309	5,905,309	5,623,990	(281,319)	-5%
AH6X Commodities	186,559	183,200	183,200	132,700	(50,500)	-28%
AH74X Benefits	2,570,836	2,632,550	2,632,550	2,537,372	(95,178)	-4%
AH7X Contractuals	131,808	108,000	108,000	180,200	72,200	67%
AH6X Total Expenses	8,711,963	8,829,059	8,829,059	8,474,262	(354,797)	-4%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	140	137	132
Part Time	7	7	4

BUDGET HIGHLIGHTS:

- ❖ The staffing summary reflects a correction from previous years. The corrected FTE counts are presented above.
- ↑ Revenues as a whole increased slightly. The most significant increase is in Bond Forfeitures (46110), which increased \$120,000.
- ↓ Expenses as a whole decreased \$354,797. The largest decrease is in personnel costs, which decreased \$281,319 due to the elimination of five full-time positions and the reduction of funding for temporary employees.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Projected	CY2017 Target
Civil Cases – New Filings	24,486	22,889	22,374	N/A
Civil Cases – Disposed	26,927	39,287	24,310	N/A
Criminal Cases – New Filings	8,830	8,224	8,140	N/A
Criminal Cases – Disposed	10,403	8,692	8,538	N/A
Juvenile Cases – New Filings	928	955	888	N/A
Juvenile Cases – Disposed	1,029	948	846	N/A
Traffic Cases – New Filings	128,871	117,071	106,698	N/A
Traffic Cases – Disposed	136,795	122,093	109,950	N/A

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2016 Projected numbers are straight-line projections based on activity in the first half of the year. These numbers are contingent upon external entities, so the final numbers for FY2016 may differ.
- ❖ The number of cases disposed includes cases that may have been filed in a previous fiscal year.

Lake County Revenue Budget Comparison Report - Five Year History

Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A43030	Fines Circuit Clerk	288,717	277,665	260,219	275,000	275,000	170,417	275,000
A43X	Fines and Forfeitures	288,717	277,665	260,219	275,000	275,000	170,417	275,000
A46040	Annual Support Fee's	70,634	87,432	114,806	175,000	175,000	113,351	175,000
A46050	Docket Fees	2,681,153	2,462,839	2,265,684	2,250,000	2,250,000	1,679,258	2,300,000
A46060	Appearance Fees	469,391	404,976	381,540	400,000	400,000	284,493	400,000
A46070	Transcripts _A46070	310,907	308,296	276,285	275,000	275,000	227,121	300,000
A46080	Citations	75,385	66,775	63,655	65,000	65,000	48,630	65,000
A46090	Traffic Costs	1,678,097	1,566,267	1,782,736	1,600,000	1,600,000	1,197,177	1,625,000
A46100	Passports	61,425	66,900	64,900	65,000	65,000	66,650	100,000
A46110	Bond Forefeitures	349,682	324,356	362,708	250,000	250,000	325,681	370,000
A46120	Bond Fees	453,236	481,475	448,147	450,000	450,000	383,380	490,000
A46130	Jury Demand	167,539	166,805	197,145	175,000	175,000	174,591	225,000
A46140	Adoption Fees	4,075	5,000	2,150	5,000	5,000	550	2,500
A46155	Specialty Court Fee	4,346	3,082	3,262	3,000	3,000	2,359	3,500
A46160	Court Security Fees	1,556,766	1,421,777	1,359,450	1,350,000	1,350,000	960,071	1,360,000
A46165	Therapeutic Intensive Monitoring Court Fee	3,762	2,873	4,195	4,000	4,000	5,074	5,000
A46312	ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk	490	-1	-	-	-	-	-
A46314	FORC - Foreclosure Prevention Program Fund - Circuit Clerk	3,506	-	-	-	-	-	-
A46395	Clerk Admin Fee	318,874	298,661	289,128	285,000	285,000	197,966	285,000
A46405	Single Drug Test Fee	120	578	1,258	500	500	979	1,500
A46406	Multiple Drug Test Fee	85	149	25	-	-	225	-
A46440	Urine Analysis Test	153,688	173,471	177,265	180,000	180,000	137,982	195,000
A46455	Domestic Battery Fine - Circuit Clerk	59	84	70	100	100	40	100
A46465	Alternative Juror Fee	-	-	875	131,250	131,250	11,375	15,000
A46520	DNAC	5,085	4,966	5,291	5,000	5,000	3,844	5,000
A46730	Northern Illinois Crime Lab	-	-	-2,190	-	-	2,190	-
A46735	Crime Lab Clerk Fee	4,070	4,752	3,913	5,000	5,000	2,513	4,000
A46780	County Trauma Center	9,368	8,854	8,658	9,500	9,500	6,324	9,000
A46790	Domestic Violence	600	881	410	800	800	135	500
A46800	Alias Search Fees	26,120	32,260	28,975	32,000	32,000	19,495	28,000
A46810	Records Search Fees	12,318	9,756	11,382	17,000	17,000	10,236	14,000
A46820	Expungement Fees	35,310	37,027	32,824	35,000	35,000	23,200	35,000
A46950	DUI Fund - County	60	100	50	80	80	40	80
A46977	Prison Review - State	-	-	-6,020	-	-	6,020	-
A46X	Charges for Services	8,456,150	7,940,392	7,878,576	7,768,230	7,768,230	5,890,949	8,013,180
A48010	Interest	9,209	6,387	6,298	7,500	7,500	4,700	7,500
A48060	Dependent Children Parents	1,695	2,930	7,772	15,000	15,000	1,320	4,000
A48070	Postage Charges	24,780	32,651	23,756	20,000	20,000	26,180	20,000
A48080	Surcharge On Fines	35,589	31,053	33,078	32,000	32,000	27,165	35,000
A48085	Percentage on TR CV Cases - County	1,407,971	1,242,351	1,190,527	1,200,000	1,200,000	823,539	1,100,000
A49910	All Other Miscellaneous Revenue	425	125	25	100	100	150	150
AHM	Miscellaneous	1,479,670	1,315,496	1,261,455	1,274,600	1,274,600	883,054	1,166,650
AH4X	Total Revenue	10,224,537	9,533,553	9,400,251	9,317,830	9,317,830	6,944,420	9,454,830

Lake County Expense Budget Comparison Report - Five Year History

Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	5,690,618	5,731,187	5,671,558	5,847,691	5,847,691	4,431,054	5,662,239
A51120	Permanent PT Salaries/Wages	128,617	92,557	46,210	81,293	81,293	21,686	36,059
A51135	Payroll Contingency	-	-	-	-166,988	-166,988	-	-161,297
A51140	Overtime Salaries And Wages	10,729	10,884	27,734	15,814	15,814	18,153	16,170
A51145	Back Pay Wages	6,685	40,000	-	-	-	-	-
A51190	Judges Of Election	540	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	1,520	112,500	112,500	53,230	56,000
A51210	Performance Appraisals	9,569	14,378	14,024	-	-	13,708	-
A51220	Vacation payout	20,075	30,551	31,745	-	-	43,771	-
A51230	Sick Payout	19,279	12,413	15,200	-	-	28,449	-
A51240	Opt Out Premium	13,557	10,903	14,769	15,000	15,000	11,596	14,820
AH5X Personnel		5,899,671	5,942,874	5,822,760	5,905,309	5,905,309	4,621,647	5,623,990
A61010	Office Supplies	119,068	168,136	184,959	180,000	180,000	77,248	129,500
A61030	Books Manuals And Periodicals	1,641	1,454	126	1,700	1,700	-	1,700
A61040	Operational Supplies	4,187	630	647	-	-	-	-
A65090	Gasoline	994	1,203	826	1,500	1,500	372	1,500
A65120	Automobile Repairs and Maintenance	223	12	-	-	-	-	-
AH6X Commodities		126,112	171,436	186,559	183,200	183,200	77,619	132,700
A74080	H/L/D Employee Benefits	1,520,987	1,534,232	1,545,719	1,579,943	1,579,943	1,218,607	1,530,145
A74100	Retirement Benefits/FICA	433,199	436,922	427,003	451,756	451,756	339,544	430,357
A74110	Retirement Benefits/IMRF	658,865	652,379	598,114	600,852	600,852	459,786	576,870
AH74X Benefits		2,613,051	2,623,532	2,570,836	2,632,550	2,632,550	2,017,937	2,537,372
A71150	Consultants	-	-	-	-	-	10,365	5,000
A71230	Software Maintenance	-	-	-	-	-	1,104	-
A71450	Mileage Reimbursement	3,805	3,083	3,772	2,500	2,500	2,870	2,500
A71470	Employee Relations	-	-	-	3,450	3,450	1,342	3,450
A71500	Trips And Training	30,439	12,335	21,108	15,000	15,000	11,135	15,000
A71810	Dues And Subscriptions	3,630	3,979	4,778	4,000	4,000	4,285	4,500
A71820	Dues	285	-	315	-	-	-	-
A71850	Advertising	-	-	-	-	-	-	10,000
A71955	Cell Phone Allowance	1,275	900	900	600	600	750	1,000
A71960	Data/Telecommunications	-	-	-	-	-	395	-
A71970	Courier Services	-	-	14,296	17,750	17,750	11,439	18,250
A72210	Motor Vehicle Maintenance & Repairs	384	174	1,963	1,200	1,200	475	1,000
A72260	Office Equip Maintenance And Repairs	37,469	33,319	29,793	35,000	35,000	8,437	10,000
A72280	Equipment Maintenance	-	-	1,320	-	-	-	-
A72510	Building Rentals	-	-	-	-	-	-	16,500
A72520	Record Storage	-	-	-	-	-	5,746	5,000
A72530	Equipment Rental	25,489	17,853	12,836	20,000	20,000	8,256	20,000
A72815	Bank Service Charges	2,401	3,243	4,629	5,000	5,000	3,002	5,000
A72830	Printing Services	-	-	-	-	-	31,594	60,000
A73190	Bad Debt Expense	-	-	-	1,500	1,500	-	1,500
A79940	Miscell Contractual Services	-	24,140	35,375	-	-	-	-
A79950	All Other Miscellaneous	1,623	2,053	723	2,000	2,000	137	1,500
AH7X Contractuals		106,800	101,079	131,808	108,000	108,000	101,332	180,200
AH6X Total Expenses		8,745,634	8,838,921	8,711,963	8,829,059	8,829,059	6,818,535	8,474,262

Law and Judicial Committee

Circuit Courts

DEPARTMENT PURPOSE: The Lake County Judicial System seeks to be one truly 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 resolve 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,291,958	3,093,460	3,631,178	3,761,764	668,304	22%
A46X Charges for Services	1,123,303	1,121,500	1,121,500	1,032,300	(89,200)	-8%
A49X Transfers	164,897	550,667	550,667	833,780	283,113	51%
AHM Miscellaneous	76,397	74,000	74,000	74,000	-	0%
AH4X Total Revenue	6,656,555	4,839,627	5,377,345	5,701,844	862,217	18%
AH5X Personnel	9,684,248	9,532,064	9,616,415	9,718,330	186,266	4%
AH6X Commodities	96,054	67,550	69,650	63,900	(3,650)	-5%
AH74X Benefits	3,609,777	3,589,910	3,620,015	3,678,502	88,592	2%
AH7X Contractuals	2,095,326	1,623,000	2,305,843	1,686,100	63,100	4%
AH8X Capital Expenditures	8,945	10,000	1,850	25,000	15,000	150%
AHEX Total Expenses	15,494,351	14,822,524	15,613,773	15,171,832	349,308	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	150	148	148
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ↑ Salary Reimbursement (45280) increased by \$668,304 due to the State FY2017 probation reimbursement amount.
- ↓ Foreclosure Mediation Fees (46337) decreased by \$70,000 in response a decline in the number of foreclosures occurring in the County.
- ↓ Court System Fees (46390) decreased by \$20,000 in response to historical and current activity.
- ↑ Transfers from Other Funds (49920) increased \$233,113 due to transfers from the Law Library Fund, Children’s Waiting Room Fund, Court Automation Fund, and Probation Services Fee Fund for wages and benefits for certain positions. There is also an increased amount from the Probation Services Fee Fund to offset costs in the Corporate Fund.
- ↓ Miscellaneous Contractual Services (79940) are reduced by \$54,500 due to the decline in activity in the foreclosure mediation program.
- ↑ Capital Expenditures increased \$15,000 for the cyclical replacement of office furniture.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Court Clearance Rates	101.1%	101.2%	100%	100%
Compliance Unit Collections	\$2,368,514	\$2,594,655	\$2,600,000	\$2,600,000
Compliance Unit Conditional Discharge & Supervision Fees	\$380,128	\$368,417	\$375,000	\$400,000
Interpreter Services – Number of Cases	45,245	40,472	45,000	45,000
Juror Satisfaction Rating	84.1%	87.7%	90.0%	>85%
Adult Pretrial Services Investigations	3,790	3,809	3,800	3,800
Adult Pretrial Services Caseload	2,229	2,455	2,660	2,500
Adult Probation Caseload	6,893	6,639	6,268	6,500
Adult Probation Treatment Completed Rate	74.2%	74.8%	75.0%	75.0%
Adult Public Service Hours Successfully Completed	242,742	239,295	250,000	250,000
Psychological Services Assessments Completed	447	453	456	450
Client Satisfaction Rating – Adult Probation Services	80.3%	75.5%	77.2%	>80%

- ❖ *Psychological Services Assessments Completed* includes Fitness Evaluations, Psychological Evaluations, and Group Testing.
- ❖ The *Juror Satisfaction Rating* represents the percentage of surveyed jurors who agreed with the statement “My overall experience as juror this week was good.”
- ❖ The *Client Satisfaction Rating* represents the percentage of surveyed Court clients who agreed with the statement “Overall, I was satisfied with the services I (my child) received as a client.”

Lake County Revenue Budget Comparison Report - Five Year History

Circuit Courts

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45280	Salary Reimbursement	1,820,738	2,222,963	4,607,879	3,058,460	3,058,460	1,564,297	3,726,764
A45340	Other Federal Funds	405,724	356,812	383,990	-	537,718	180,566	-
A45350	Other State Funds	158,551	318,595	292,640	35,000	35,000	-80,521	35,000
A45400	Revenue From Other Government Bodies	453	5,662	7,449	-	-	-	-
A45X Intergovernmental		2,385,465	2,904,032	5,291,958	3,093,460	3,631,178	1,664,342	3,761,764
A46155	Specialty Court Fee	349,432	315,402	312,010	315,000	315,000	218,367	315,000
A46157	Drug Court Fee	171,730	169,036	151,814	150,000	150,000	106,328	150,000
A46337	Foreclosure Mediation Fees	-	272,625	236,875	240,000	240,000	149,000	170,000
A46390	Court System Fee	447,240	418,267	404,461	400,000	400,000	284,045	380,000
A46392	Probation - Public Service Conversion Fee	2,116	2,425	1,450	1,500	1,500	3,320	1,900
A46440	Urine Analysis Test	-	-	405	-	-	2,090	400
A46850	All Other Charges For Services	15,200	15,942	16,288	15,000	15,000	10,440	15,000
A46X Charges for Services		985,718	1,193,697	1,123,303	1,121,500	1,121,500	773,590	1,032,300
A49920	Transfers From Other Funds	644,811	412,791	164,897	550,667	550,667	-	833,780
A49X Transfers		644,811	412,791	164,897	550,667	550,667	-	833,780
A48095	Reimbursements from Attorneys	640	269	2,127	-	-	965	-
A48320	Proceeds From Sale Of Assets	1,273	-	15	-	-	-	-
A49910	All Other Miscellaneous Revenue	74,036	81,556	74,255	74,000	74,000	1,065	74,000
AHM Miscellaneous		75,949	81,825	76,397	74,000	74,000	2,030	74,000
AH4X Total Revenue		4,091,943	4,592,346	6,656,555	4,839,627	5,377,345	2,439,962	5,701,844

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	8,991,296	9,206,305	9,419,797	9,521,637	9,548,637	7,720,804	9,717,514
A51120	Permanent PT Salaries/Wages	180,200	161,657	173,111	161,631	218,982	150,218	164,326
A51135	Payroll Contingency	-	-	-	-194,532	-194,532	-	-202,907
A51140	Overtime Salaries And Wages	8,590	6,922	3,620	9,488	9,488	1,000	9,702
A51145	Back Pay Wages	4,500	-	-	-	-	-	-
A51160	Holiday Pay	658	1,472	1,144	-	-	868	-
A51180	Special Pay	6,485	12,502	13,191	15,839	15,839	10,133	16,195
A51190	Judges Of Election	170	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	792	-	-	4,172	-
A51210	Performance Appraisals	22,052	39,980	41,916	-	-	4,061	-
A51220	Vacation payout	14,558	41,609	13,083	-	-	16,009	-
A51230	Sick Payout	17,381	53,613	-	-	-	9,887	-
A51240	Opt Out Premium	15,230	18,749	17,595	18,000	18,000	13,153	13,500
AH5X Personnel		9,261,120	9,542,809	9,684,248	9,532,064	9,616,415	7,930,305	9,718,330
A61010	Office Supplies	11,137	13,445	10,312	11,500	13,600	5,324	11,000
A61020	Computer Supplies	4,130	2,791	2,912	7,000	7,000	2,447	4,000
A61030	Books Manuals And Periodicals	593	637	21,919	16,500	16,500	12,916	16,500
A61040	Operational Supplies	34,121	42,844	34,882	32,250	32,250	24,662	32,250
A65020	Laboratory Supplies	21,279	25,533	25,884	-	-	-	-
A65090	Gasoline	255	138	145	300	300	27	150
AH6X Commodities		71,515	85,388	96,054	67,550	69,650	45,375	63,900
A74080	H/L/D Employee Benefits	1,770,280	1,839,107	1,903,569	1,874,938	1,889,255	1,573,036	1,938,567
A74100	Retirement Benefits/FICA	681,880	700,543	708,469	729,203	735,698	581,948	743,452
A74110	Retirement Benefits/IMRF	1,042,050	1,054,893	997,739	985,769	995,062	802,846	996,483
AH74X Benefits		3,494,209	3,594,544	3,609,777	3,589,910	3,620,015	2,957,830	3,678,502
A71120	Interpreters	111,803	126,084	133,728	146,000	146,000	102,285	145,500
A71130	Court Reporters	18,150	8,205	8,735	10,000	10,000	13,174	10,000
A71140	Legal Services	345,822	348,390	352,925	180,000	329,075	198,645	180,000
A71220	Computer Services	4,831	2,690	36,542	50,000	56,095	28,113	45,000
A71230	Software Maintenance	-	-	-	76,800	76,800	31,742	76,800
A71330	Medical Fees	10,662	13,048	15,745	25,000	25,000	5,670	13,000
A71450	Mileage Reimbursement	393	962	519	1,000	1,380	161	600
A71470	Employee Relations	-	-	3,272	3,925	3,925	2,420	3,925
A71500	Trips And Training	44,726	31,063	26,168	10,000	11,876	6,312	10,000
A71650	Security Services	-	6,466	8,005	10,000	10,000	1,502	-
A71810	Dues And Subscriptions	13,555	16,750	14,125	16,975	16,975	14,658	16,975
A71840	Publications & Legal Notices	12,114	12,448	12,527	12,000	12,000	8,149	12,000
A71950	Cellular Phones	76	456	266	-	900	418	-
A71970	Courier Services	-	-	-	-	-	32	-
A72020	Investigative Expense	6,188	2,993	2,202	7,500	7,500	-	6,000
A72040	Adult Residential Treatment	361,427	491,267	403,470	309,000	309,000	47,669	309,000
A72140	Unemployment Compensation	458	214	-	-	-	-	-
A72170	Liability And Work Comp Insurance	-	4,521	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	426	78	178	200	200	114	200
A72280	Equipment Maintenance	1,457	1,317	1,728	1,500	1,500	1,336	1,500
A72520	Record Storage	-	-	-	6,000	6,000	4,929	6,000
A72530	Equipment Rental	25,068	16,832	14,028	28,000	28,000	10,555	28,000
A72610	Transportation/Participants	608	-	1,157	5,000	5,000	381	2,000
A72820	Postage	519	407	1,646	1,600	1,600	985	1,600

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72830	Printing Services	13,090	11,861	10,251	10,000	10,000	8,831	10,000
A72840	Temporary Employment Services	15,199	-	-	-	-	-	-
A72870	Contract Providers - Other	-	-	193,603	-	183,101	134,805	-
A72910	Jurors Fees	267,182	247,941	328,077	250,000	400,000	275,130	400,000
A72940	All Other Fees	14,040	18,743	27,197	-	-	-	-
A72960	Witness Fees	13,904	33,076	19,436	25,000	25,000	4,225	25,000
A73020	Dependent Children.	290,616	209,328	133,675	200,000	200,000	69,918	200,000
A73195	Indirect Cost Allocations	22,332	-	-	-	-	-	-
A79940	Miscell Contractual Services	205,030	409,525	329,198	228,500	389,438	182,980	174,000
A79950	All Other Miscellaneous	10,975	9,091	16,924	9,000	39,478	13,205	9,000
AH7X Contractuals		1,810,650	2,023,754	2,095,326	1,623,000	2,305,843	1,168,343	1,686,100
A82020	Building Improvements	-	-	8,945	-	-	-	-
A84030	Computer Equipment	2,808	-	-	-	1,500	-	-
A84040	Computer System Software	-	-	-	-	350	-	-
A84060	Furniture And Office Equipment	-	-	-	10,000	-	-	25,000
AH8X Capital Expenditures		2,808	-	8,945	10,000	1,850	-	25,000
AH7X Total Expenses		14,640,302	15,246,496	15,494,351	14,822,524	15,613,773	12,101,853	15,171,832

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	34,128	25,000	25,000	25,000	-	0%
A49X Transfers	50	-	-	-	-	-
AH4X Total Revenue	34,178	25,000	25,000	25,000	-	0%
AH5X Personnel	756,459	814,259	814,259	835,214	20,956	3%
AH6X Commodities	91,024	89,000	89,000	89,000	-	0%
AH74X Benefits	276,526	291,614	291,614	297,493	5,879	2%
AH7X Contractuals	210,973	209,050	213,615	212,300	3,250	2%
AH6X Total Expenses	1,334,982	1,403,923	1,408,488	1,434,007	30,084	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	11	11	10
Part Time	1	1	3

BUDGET HIGHLIGHTS:

- ↓ The Coroner's office turned a full time Executive Assistant position into 2 part time Clerk positions, saving the County \$10,041 in salaries and \$19,480 in benefit expense.
- ↑ Miscellaneous Contractual Services (79940) increased for FY2017 due the increase in the disposition of indigent citizens.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Deaths Reported	4,522	4,800	4,950	4,900
Autopsies Completed	210	230	240	220
Inquiries Completed	145	130	150	140
Inquests Completed	257	232	270	250

Lake County Revenue Budget Comparison Report - Five Year History

County Coroner_M3500010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45333	Grants - State	4,625	4,320	4,334	-	-	-	-
A45400	Revenue From Other Government Bodies	12,600	27,680	29,795	25,000	25,000	16,327	25,000
A45X	Intergovernmental	17,225	32,000	34,128	25,000	25,000	16,327	25,000
A46010	Fees	-	1,018	-	-	-	657	-
A46X	Charges for Services	-	1,018	-	-	-	657	-
A49999	Over Short	-	-	50	-	-	-	-
A49X	Transfers	-	-	50	-	-	-	-
A48150	Donations	-	20	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	46	-
AHM	Miscellaneous	-	20	-	-	-	46	-
AH4X	Total Revenue	17,225	33,038	34,178	25,000	25,000	17,030	25,000

Lake County Expense Budget Comparison Report - Five Year History

County Coroner_M3500010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	657,920	671,820	668,701	728,972	728,972	558,241	715,701
A51120	Permanent PT Salaries/Wages	20,594	35,159	37,511	39,032	39,032	30,589	73,785
A51140	Overtime Salaries And Wages	44,735	41,655	43,180	43,255	43,255	37,109	44,228
A51145	Back Pay Wages	-	-	1,006	-	-	754	-
A51160	Holiday Pay	216	1,474	206	-	-	77	-
A51180	Special Pay	2,757	1,200	1,471	-	-	348	-
A51220	Vacation payout	-	-	1,443	-	-	3,761	-
A51240	Opt Out Premium	4,442	2,250	2,942	3,000	3,000	1,211	1,500
AH5X Personnel		730,664	753,558	756,459	814,259	814,259	632,090	835,214
A61010	Office Supplies	-	-	-	-	-	627	-
A61020	Computer Supplies	420	-	569	-	-	-	-
A61040	Operational Supplies	1	-	670	-	-	1,503	-
A62010	Medical Supplies	3,724	9,418	15,159	-	-	639	-
A65020	Laboratory Supplies	79,410	56,066	74,626	89,000	89,000	51,023	89,000
AH6X Commodities		83,555	65,484	91,024	89,000	89,000	53,791	89,000
A74080	H/L/D Employee Benefits	109,092	144,733	142,823	147,770	147,770	101,432	154,182
A74100	Retirement Benefits/FICA	53,662	54,504	55,177	62,291	62,291	45,634	63,894
A74110	Retirement Benefits/IMRF	80,786	82,435	78,526	81,554	81,554	63,842	79,417
AH74X Benefits		243,539	281,672	276,526	291,614	291,614	210,907	297,493
A71310	Laboratory Fees	-	-	-	-	-	180	-
A71330	Medical Fees	117,000	184,500	196,650	200,000	200,000	186,200	200,000
A71470	Employee Relations	-	-	96	300	300	182	300
A71500	Trips And Training	4,637	2,077	2,362	-	4,565	-	-
A71950	Cellular Phones	-	-	4,553	-	-	-	-
A72520	Record Storage	-	-	-	-	-	1,294	-
A79940	Miscell Contractual Services	2,975	5,750	7,313	8,750	8,750	3,505	12,000
AH7X Contractuals		124,612	192,327	210,973	209,050	213,615	191,362	212,300
AHEX Total Expenses		1,182,370	1,293,041	1,334,982	1,403,923	1,408,488	1,088,150	1,434,007

Financial and Administrative Committee

Corporate Capital Improvements

DEPARTMENT PURPOSE: This budget supports the County's Corporate Capital Improvement Plan, which is adopted concurrently with the County's annual budget.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	226,363	-	-	-		
AH4X Total Revenue	226,363	0	0	0		
AH7X Contractuals	2,457,793	-	3,251,047	-		
AH8X Capital Expenditures	15,519,845	-	78,317,865	-		
AHEX Total Expenses	17,977,638	0	81,568,912	0		

Lake County Revenue Budget Comparison Report - Five Year History

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45333	Grants - State	-	224,918	-	-	-	-	-
A45334	Grants - Federal	660	-	-	-	-	5,274	-
A45400	Revenue From Other Government Bodies	1,733,961	1,002,449	226,363	-	-	-	-
A45X Intergovernmental		1,734,620	1,227,367	226,363	-	-	5,274	-
AH4X Total Revenue		1,734,620	1,227,367	226,363	-	-	5,274	-

Lake County Expense Budget Comparison Report - Five Year History

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	3,841,028	3,006,408	2,278,442	-	1,618,264	328,487	-
A71170	Engineering Services	10,058	172,415	86,205	-	229,459	-	-
A71180	Architectural Services	80,020	20,382	29,464	-	31,000	-	-
A79940	Miscell Contractual Services	1,029	-	63,682	-	1,246,700	236,731	-
A79950	All Other Miscellaneous	10,501	115,000	-	-	125,624	-	-
AH7X Contractuals		3,942,635	3,314,205	2,457,793	-	3,251,047	565,217	-
A81010	Land Purchased	102,797	-31,937	-	-	716,330	-	-
A82010	Buildings And Structures	1,467,460	352,976	400	-	2,500,000	-	-
A82020	Building Improvements	6,211,403	10,802,384	8,123,428	-	60,884,250	8,016,282	-
A84020	Radios & Electronic Equipment	-	3,736,324	5,145,209	-	1,990,589	-	-
A84030	Computer Equipment	-	109,581	460,560	-	1,129,780	981,773	-
A84040	Computer System Software	1,986,236	2,838,886	1,038,584	-	11,069,648	2,038,398	-
A84045	Security Equipment	249,549	-	97,648	-	-	-	-
A84100	Miscellaneous Equipment	81,054	217,520	166,680	-	-	-	-
A85020	Roads & Road Constr & Maintenance	-	1,182	-	-	-	-	-
A85070	All Other Capital Outlay	312,583	48,088	487,337	-	27,268	-21,837	-
AH8X Capital Expenditures		10,411,082	18,075,004	15,519,845	-	78,317,865	11,014,617	-
AHEX Total Expenses		14,353,717	21,389,210	17,977,638	-	81,568,912	11,579,835	-

Financial and Administrative Committee

County Administrator

DEPARTMENT PURPOSE: The County Administrator is the chief administrative officer for Lake County government. The County Administrator implements the policies set by the County Board and oversees the day-to-day management of the government.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,359,907	1,373,500	1,373,500	1,340,500	(33,000)	-2%
A45X Intergovernmental	154,181	155,000	155,000	155,000	-	0%
A46X Charges for Services	20,648	8,000	8,000	32,000	24,000	300%
A49X Transfers	951,067	-	-	-		
AHM Miscellaneous	5,480	7,200	7,200	0	(7,200)	-100%
AH4X Total Revenue	2,491,283	1,543,700	1,543,700	1,527,500	(16,200)	-1%
AH5X Personnel	1,744,165	1,864,534	1,864,534	1,742,316	(122,218)	-7%
AH6X Commodities	62,393	94,344	94,344	41,940	(52,404)	-56%
AH74X Benefits	563,646	620,355	620,355	529,088	(91,267)	-15%
AH7X Contractuals	296,499	411,170	411,170	435,656	24,486	6%
AH8X Capital Expenditures	-	33,334	0	63,281	29,947	90%
AH6X Total Expenses	2,666,703	3,023,737	2,990,403	2,812,281	(211,456)	-7%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	20	22	18
Part Time	5	7	7

BUDGET HIGHLIGHTS:

- ❖ In FY2017, one Associate Communications Specialist position will transfer from the Stormwater Management Commission into the Communications Division within the County Administrator’s Office. Also in FY2017, two positions – Sustainability Coordinator and Performance Efficiency Analyst – will be eliminated. Lake County will be contracting for these services in FY2017. Additionally, one position within the Radio Division will transfer into the Division of Transportation, with two other Radio Division positions transferring into the Information Technology Department.
- ↓ Licenses & Permits revenue (42X) has decreased based on lower projections for Public, Education, and Governmental capital revenue (42140)
- ↑ Charges for Services revenue (46X) has increased based on an adjustment in costing Radio Monthly Contracts (46340) and Tower Rentals (44020) to a single line.
- ↓ Personnel (5X) and Benefits (74X) have decreased due to the elimination of two positions and transfer of three positions into other County Departments. Commodities (6X) has also decreased due to the transfer of funds associated with the three positions that transferred.
- ↑ Miscellaneous Contractual Services (79940) has increased as a result of costs associated with a new website content management system, video streaming service, and emergency management software.
- ↑ Capital Expenditures (8X) has increased because of six desktop and 11 laptop replacements, as well as the replacement of an Emergency Management Agency vehicle.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Web Site Visits (millions)	2.9	2.6	2.5	2.5
Social Media Followers Gained	1,621	2,832	3,754	4,000
Facebook Reach (thousands)	62	647	1,119	1,300
Twitter Impressions (thousands)	205	299	815	800
Video Views (thousands)	53	111	104	110

- ❖ Prior to FY2016, total video views included those viewed on Facebook. Those views are not reflected in the FY2016 Projections and FY2017 Targets, as viewing on social media is counted differently than other platforms.

Lake County Revenue Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A42120	Cable Fees	1,242,209	1,313,508	1,240,193	1,230,000	1,230,000	842,557	1,230,000
A42130	AT&T Support PEG	59,729	60,317	68,683	60,500	60,500	37,701	60,500
A42140	Comcast PEG Capital	47,360	83,073	51,031	83,000	83,000	40,893	50,000
A42X Licenses & Permits		1,349,298	1,456,898	1,359,907	1,373,500	1,373,500	921,150	1,340,500
A45333	Grants - State	-	-	40,309	155,000	155,000	-	-
A45334	Grants - Federal	149,902	248,052	113,872	-	-	79,568	155,000
A45X Intergovernmental		149,902	248,052	154,181	155,000	155,000	79,568	155,000
A46340	Radio Monthly Contracts	24,675	25,250	19,458	-	-	17,446	24,000
A46350	Radio Labor Charges	4,296	4,744	1,098	5,000	5,000	905	5,000
A46360	Radio Materials/Parts Charges	2,334	706	92	3,000	3,000	1,501	3,000
A46X Charges for Services		31,305	30,699	20,648	8,000	8,000	19,852	32,000
A49920	Transfers From Other Funds	-	-	951,067	-	-	-	-
A49X Transfers		-	-	951,067	-	-	-	-
A44020	Tower Rentals	7,985	6,944	5,478	7,200	7,200	-	-
A48145	Clothing Recycling Revenue	-	-	2	-	-	155	-
A49910	All Other Miscellaneous Revenue	770	-	-	-	-	-	-
AHM Miscellaneous		8,755	6,944	5,480	7,200	7,200	155	-
AH4X Total Revenue		1,539,260	1,742,593	2,491,283	1,543,700	1,543,700	1,020,726	1,527,500

Lake County Expense Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	1,265,805	1,496,869	1,606,838	1,713,831	1,713,831	1,405,568	1,592,980
A51120	Permanent PT Salaries/Wages	91,209	92,246	79,625	136,376	136,376	107,990	138,526
A51140	Overtime Salaries And Wages	10,829	12,084	13,086	6,656	6,656	17,709	-
A51180	Special Pay	6,000	7,210	6,866	6,171	6,171	6,193	6,310
A51200	Temporary PT Salaries/Wages	-	-	390	-	-	13,755	-
A51210	Performance Appraisals	885	1,836	9,664	-	-	-	-
A51220	Vacation payout	428	3,235	26,600	-	-	12,546	-
A51230	Sick Payout	-	-	-	-	-	9,673	-
A51240	Opt Out Premium	1,269	-	1,096	1,500	1,500	4,096	4,500
AH5X Personnel		1,376,426	1,613,481	1,744,165	1,864,534	1,864,534	1,577,531	1,742,316
A61010	Office Supplies	7,917	11,921	9,491	11,100	11,100	6,008	7,800
A61020	Computer Supplies	6,261	9,061	8,156	9,500	9,500	4,163	6,900
A61030	Books Manuals And Periodicals	-	41	-	350	350	-	150
A61040	Operational Supplies	41,492	34,747	42,596	64,323	64,323	38,233	24,000
A61060	Clothing And Uniforms	755	-	-	250	250	50	250
A61090	Printing and Photographic Supplies	-	-	98	2,890	2,890	-	240
A63010	Building, Grounds Maintenance Supplies	342	1,169	194	750	750	-	250
A65090	Gasoline	2,465	2,528	1,857	4,181	4,181	1,064	1,350
A65120	Automobile Repairs and Maintenance	-	-	-	1,000	1,000	6	1,000
AH6X Commodities		59,232	59,466	62,393	94,344	94,344	49,524	41,940
A74080	H/L/D Employee Benefits	211,767	269,179	269,067	295,916	295,916	194,046	216,216
A74100	Retirement Benefits/FICA	91,425	108,280	117,430	142,637	142,637	108,807	132,381
A74110	Retirement Benefits/IMRF	149,842	172,825	177,150	181,802	181,802	158,138	180,490
AH74X Benefits		453,033	550,284	563,646	620,355	620,355	460,992	529,088
A71150	Consultants	4,010	1,140	5,743	3,000	3,000	525	142,000
A71230	Software Maintenance	-	-	2,650	-	-	-	-
A71450	Mileage Reimbursement	1,239	1,679	3,033	4,263	4,263	1,714	4,020
A71470	Employee Relations	-	-	160	625	625	312	625
A71500	Trips And Training	16,434	14,558	23,194	20,000	20,000	21,424	14,107
A71650	Security Services	1,301	1,324	1,257	1,508	1,508	347	-
A71810	Dues And Subscriptions	6,054	8,287	13,385	18,772	18,772	12,095	15,770
A71910	Gas For Heating	5,828	8,137	7,036	10,540	10,540	4,889	-
A71920	Electricity	46,260	45,270	47,805	54,533	54,533	39,671	-
A71930	Water And Sewer Charges	1,304	1,461	1,192	1,300	1,300	1,035	-
A71950	Cellular Phones	3,451	3,431	2,933	4,245	4,245	1,907	2,500
A71955	Cell Phone Allowance	3,600	4,975	5,365	5,580	5,580	4,890	5,580
A71960	Data/Telecommunications	1,444	1,204	1,568	1,500	1,500	1,216	1,500
A71965	Radio User Fees	-	-	-	4,596	4,596	-	2,400
A71970	Courier Services	17	-	156	1,000	1,000	148	-
A72210	Motor Vehicle Maintenance & Repairs	3,753	1,024	2,014	3,800	3,800	3,003	800
A72240	Radio Equipment Maintenance & Repair	2,130	3,037	1,092	9,566	9,566	11,170	-
A72280	Equipment Maintenance	11,637	8,277	6,204	18,541	18,541	23,656	8,500
A72510	Building Rentals	117,321	118,129	83,619	60,000	60,000	114,262	-
A72520	Record Storage	-	-	-	-	-	273	-
A72530	Equipment Rental	3,249	4,546	3,835	2,400	2,400	777	2,400
A72820	Postage	289	297	166	400	400	-	-
A79940	Miscell Contractual Services	64,285	89,615	56,949	170,047	170,047	124,677	234,454
A79950	All Other Miscellaneous	4,169	5,972	27,141	14,954	14,954	23,794	1,000
AH7X Contractuals		297,775	322,362	296,499	411,170	411,170	391,786	435,656

Lake County Expense Budget Comparison Report - Five Year History

County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A83010	Motor Vehicles	-	-	-	30,034	-	-	36,428
A84030	Computer Equipment	-	-	-	3,300	-	-	26,853
AH8X Capital Expenditures		-	-	-	33,334	-	-	63,281
AHEX Total Expenses		2,186,467	2,545,593	2,666,703	3,023,737	2,990,403	2,479,833	2,812,281

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 seven 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	108,763,979	106,331,396	106,331,396	118,024,213	11,692,817	11%
A42X Licenses & Permits	411,002	228,500	228,500	227,000	(1,500)	-1%
A45X Intergovernmental	2,502,826	2,450,000	2,450,000	1,700,000	(750,000)	-31%
A49X Transfers	575,104	709,299	709,299	602,000	(107,299)	-15%
AHM Miscellaneous	5,520,315	5,001,840	5,001,840	5,597,053	595,213	12%
AH4X Total Revenue	117,773,226	114,721,035	114,721,035	126,150,266	11,429,231	10%
AH5X Personnel	1,025,021	1,034,811	1,034,811	1,058,564	23,753	2%
AH6X Commodities	3,068	6,500	6,500	6,500	-	0%
AH74X Benefits	419,893	461,636	461,636	458,564	(3,072)	-1%
AH7X Contractuals	322,823	413,800	423,800	388,195	(25,605)	-6%
AH8X Capital Expenditures	-	4,000	0	7,000	3,000	75%
AH6X Total Expenses	1,770,805	1,920,747	1,926,747	1,918,823	(1,924)	0%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	23	23	23
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ State Income Tax Revenue (41210) decreased due to a projected downward trend in revenue and Personal Property Replacement Tax Revenue (41220) decreased due to an adjusted allocation formula from that State of Illinois.
- ↓ Off Track Betting Revenue (48030) has decreased for FY2017 by \$50,000 as a result of declining Off Track Betting activity.
- ↑ Software Maintenance (71230) has increased due to the Legistar system being moved to the County Board budget.
- ↓ Due to historical spending, constituent Services (79915) has decreased by \$50,000 for FY2017 in the County Board budget.
- ↑ Capital Expenditures (84030) consists of 5 laptop computers per the IT replacement replacement plan.

Lake County Revenue Budget Comparison Report - Five Year History

County Board_M1000010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	62,619,329	63,138,998	64,918,272	62,552,396	62,552,396	60,659,637	74,332,213
A41110	Prior Year Property Taxes	28,680	73	14,206	-	-	15,109	-
A41120	TIF Districts Property Taxes	179,627	82,535	174,630	81,000	81,000	-	81,000
A41160	1% County Sales Tax	3,212,296	3,600,647	3,854,281	3,723,000	3,723,000	2,822,938	3,750,000
A41170	1/4% Supplemental Sales Tax	23,039,516	25,413,674	25,405,168	25,500,000	25,500,000	15,117,883	26,000,000
A41180	Use Sales Tax	1,395,753	1,584,517	1,822,083	1,880,000	1,880,000	1,172,397	1,900,000
A41190	Hotel-Motel Tax	84,708	89,107	89,938	95,000	95,000	55,583	95,000
A41195	Video Gaming	-	199,421	-	-	-	-	-
A41210	State Income Tax	7,862,534	7,900,226	8,779,435	8,700,000	8,700,000	5,898,712	8,250,000
A41220	Pers Property Replace Tax	3,375,878	3,475,405	3,705,966	3,800,000	3,800,000	2,588,943	3,616,000
A41X Taxes		101,798,321	105,484,602	108,763,979	106,331,396	106,331,396	88,331,200	118,024,213
A42010	Liquor Licenses	228,065	213,308	220,096	215,000	215,000	190,231	215,000
A42020	Amusement Devices	17,105	13,550	12,100	13,500	13,500	11,950	12,000
A42120	Cable Fees	-	-	178,806	-	-	-	-
A42X Licenses & Permits		245,170	226,858	411,002	228,500	228,500	202,181	227,000
A45010	Affected Area Comp Fee	2,376,664	2,628,179	2,492,826	2,450,000	2,450,000	1,625,644	1,700,000
A45040	Community Dev Administration	-	-	-	-	-	7,184	-
A45380	Revenue From Municipalities	-	-	10,000	-	-	-	-
A45X Intergovernmental		2,376,664	2,628,179	2,502,826	2,450,000	2,450,000	1,632,828	1,700,000
A49920	Transfers From Other Funds	637,830	563,678	575,104	709,299	709,299	-	602,000
A49X Transfers		637,830	563,678	575,104	709,299	709,299	-	602,000
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44030	Other Rentals	-	-	-	480,000	480,000	320,000	-
A48010	Interest	396	1,612	3,936	-	-	-	-
A48020	Indirect Cost Allocation	3,909,346	3,933,788	4,731,079	3,787,340	3,787,340	3,425,301	4,912,553
A48030	Off Track Betting Fees	204,575	191,454	167,811	200,000	200,000	131,788	150,000
A48320	Proceeds From Sale Of Assets	143,603	124,470	182,569	130,000	130,000	90,809	130,000
A48330	Vending Machines Commissions	4,370	14,059	-	-	-	131	-
A49910	All Other Miscellaneous Revenue	436,788	454,439	430,420	400,000	400,000	212,079	400,000
AHM Miscellaneous		4,703,578	4,724,323	5,520,315	5,001,840	5,001,840	4,184,608	5,597,053
AH4X Total Revenue		109,761,564	113,627,639	117,773,226	114,721,035	114,721,035	94,350,817	126,150,266

Lake County Expense Budget Comparison Report - Five Year History

County Board_M1000010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	974,925	989,194	1,005,691	1,017,311	1,017,311	822,007	1,040,839
A51140	Overtime Salaries And Wages	942	16	-	-	-	-	-
A51180	Special Pay	9,000	9,197	9,803	10,000	10,000	8,029	10,225
A51220	Vacation payout	1,872	-	2,604	-	-	-	-
A51240	Opt Out Premium	4,327	4,500	6,923	7,500	7,500	6,057	7,500
AH5X Personnel		991,066	1,002,906	1,025,021	1,034,811	1,034,811	836,093	1,058,564
A61010	Office Supplies	3,167	2,249	1,667	4,500	4,500	1,476	4,500
A61040	Operational Supplies	428	901	1,400	2,000	2,000	633	2,000
AH6X Commodities		3,595	3,150	3,068	6,500	6,500	2,109	6,500
A74080	H/L/D Employee Benefits	265,426	299,830	260,007	269,500	269,500	212,414	267,175
A74100	Retirement Benefits/FICA	73,332	74,615	74,771	80,894	80,894	60,980	80,980
A74110	Retirement Benefits/IMRF	97,737	98,658	85,115	111,242	111,242	69,846	110,408
AH74X Benefits		436,495	473,103	419,893	461,636	461,636	343,240	458,564
A71110	Auditing And Accounting	153,300	162,191	160,609	170,000	170,000	170,000	170,000
A71130	Court Reporters	2,325	2,297	2,634	2,800	2,800	1,930	2,800
A71230	Software Maintenance	-	-	-	-	-	-	24,105
A71450	Mileage Reimbursement	14,037	13,295	13,000	16,500	16,500	8,457	16,500
A71470	Employee Relations	-	-	-	-	-	37	40
A71500	Trips And Training	318	199	-	500	500	-	500
A71810	Dues And Subscriptions	23,626	17,152	17,391	27,500	27,500	17,009	27,500
A71840	Publications & Legal Notices	-	-	501	2,500	2,500	-	2,500
A71950	Cellular Phones	24,696	21,265	13,837	22,000	22,000	7,351	22,000
A71960	Data/Telecommunications	5,709	7,820	7,412	9,000	9,000	2,257	9,000
A72520	Record Storage	-	-	-	-	-	46	100
A72530	Equipment Rental	2,345	2,380	2,024	3,000	3,000	1,738	3,000
A72840	Temporary Employment Services	5,557	-	-	-	-	-	-
A79905	Board Chairman Expenses	1,711	1,612	1,133	3,000	3,000	142	3,000
A79910	Board Expenses	1,015	-	103	-	-	-	-
A79915	Constituent Services	61,135	79,492	83,953	147,000	147,000	42,028	97,000
A79940	Miscell Contractual Services	-	-	10,000	-	10,000	10,018	150
A79950	All Other Miscellaneous	5,105	10,231	10,226	10,000	10,000	1,111	10,000
AH7X Contractuals		300,879	317,935	322,823	413,800	423,800	262,124	388,195
A84030	Computer Equipment	-	-	-	3,500	-	-	7,000
A85040	Replacements	-	-	-	500	-	-	-
AH8X Capital Expenditures		-	-	-	4,000	-	-	7,000
AHEX Total Expenses		1,732,034	1,797,093	1,770,805	1,920,747	1,926,747	1,443,566	1,918,823

Financial and Administrative Committee

Video Gaming

DEPARTMENT PURPOSE: This budget represents the proceeds to the County from video gaming activities under the Video Gaming Act.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	471,374	360,000	360,000	500,000	140,000	39%
A46X Charges for Services	6,375	-	-	6,250	6,250	
AH4X Total Revenue	477,749	360,000	360,000	506,250	146,250	41%
AH7X Contractuals	-	360,000	360,000	317,170	(42,830)	-12%
AH6X Total Expenses	0	360,000	360,000	317,170	(42,830)	-12%

BUDGET HIGHLIGHTS:

- ↑ The Revenue from Video Gaming (41195) has increased for FY2017 to reflect projected increased revenue.
- ↑ Transfers from Other Funds (79920) is a new account for FY2017 due to the newly approved Video Gaming Revenue policy. \$31,717 will be transferred to Community Development Transfers from Other Funds (49920) to assist in covering the administrative costs associated with awarding the grants from Video Gaming Revenue.
- ❖ All funds will be allocated and expended in accordance with the recently approved Video Gaming Revenue policy.

Lake County Revenue Budget Comparison Report - Five Year History

Video Gambling

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41195	Video Gaming	-	-	471,374	360,000	360,000	407,056	500,000
A41X	Taxes	-	-	471,374	360,000	360,000	407,056	500,000
A46010	Fees	-	-	6,375	-	-	6,725	6,250
A46X	Charges for Services	-	-	6,375	-	-	6,725	6,250
AH4X	Total Revenue	-	-	477,749	360,000	360,000	413,781	506,250

Lake County Expense Budget Comparison Report - Five Year History

Video Gambling

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79915	Constituent Services	-	-	-	-	-	-153	-
A79920	Transfers Other Funds	-	-	-	-	-	-	31,717
A79935	Services Related to Gaming Revenue	-	-	-	360,000	360,000	60,000	285,453
A79950	All Other Miscellaneous	-	-	-	-	-	153	-
AH7X Contractuals		-	-	-	360,000	360,000	60,000	317,170
AHEX Total Expenses		-	-	-	360,000	360,000	60,000	317,170

Revenue, Records and Legislation 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 birth, marriage, and death records; receives budgets and levy ordinances and calculates \$2.1 billion in tax extensions on behalf of 218 taxing districts; and serves as the Clerk of the County Board.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	367,231	269,000	269,000	350,000	81,000	30%
A42X Licenses & Permits	118,312	127,500	127,500	110,200	(17,300)	-14%
A45X Intergovernmental	265,455	-	-	64,655	64,655	
A46X Charges for Services	485,209	498,420	498,420	485,500	(12,920)	-3%
AHM Miscellaneous	9,407	9,500	9,500	9,500	-	0%
AH4X Total Revenue	1,245,613	904,420	904,420	1,019,855	115,435	13%
AH5X Personnel	1,844,589	2,160,302	2,160,302	1,988,460	(171,842)	-8%
AH6X Commodities	99,165	156,800	156,800	106,600	(50,200)	-32%
AH74X Benefits	757,703	890,941	890,941	763,663	(127,278)	-14%
AH7X Contractuals	993,888	1,298,713	1,298,713	759,848	(538,865)	-41%
AH8X Capital Expenditures	-	7,050	0	24,455	17,405	247%
AH8X Total Expenses	3,695,346	4,513,807	4,506,757	3,643,026	(870,781)	-19%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	38	38	37
Part Time	3	3	*4

*Part time positions adjusted in order to account for seasonal election workers.

BUDGET HIGHLIGHTS:

- ↓ Marriage Licenses (42030), Marriage Certificates (46170), Death Certificates (46200) and Birth Certificates (46210) decreased based on current activity and expected FY2017 activity.
- ↓ Tax Sales and Redemptions (41150) increased to reflect actuals and estimated FY2017 activity.
- ↑ Other State Funds (45350) increased \$64,655 for the possible state reimbursement for election judges.
- ↓ Due to FY2017 being a non-election year at the federal level, election related expenses, such as Overtime (51140) and Postage (72820) are expected to decrease. Combined, the total decrease is \$628,826.
- ↓ Regular Salaries and Wages (51110) decreased with the removal of 1 vacant full time senior executive position. Permanent PT Salaries (51120) decreased with the removal of 2 vacant part time clerk positions.

- ↑ Temporary PT Salaries (51200) increased for FY2017 as 3 seasonal election workers will now be paid from this account. Despite the reduction of 2 part time clerk positions, the 3 seasonal election workers account for the increase of part time headcount.
- ❖ Computer Equipment (84030) is \$24,455 to provide for replacement cycle purchases.

Lake County Revenue Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41150	Tax Sale/Redemption P I & Cost	279,966	284,916	367,231	269,000	269,000	288,789	350,000
A41X	Taxes	279,966	284,916	367,231	269,000	269,000	288,789	350,000
A42030	Marriage Licenses	81,920	86,720	118,092	127,500	127,500	105,766	110,000
A42035	Civil Union Licenses	1,060	320	220	-	-	330	200
A42X	Licenses & Permits	82,980	87,040	118,312	127,500	127,500	106,096	110,200
A45350	Other State Funds	59,627	198,225	265,455	-	-	51,930	64,655
A45X	Intergovernmental	59,627	198,225	265,455	-	-	51,930	64,655
A46170	Marriage Certificates	43,314	44,472	54,436	59,500	59,500	48,000	54,000
A46171	Marriage Certificates Additional Copy	11,680	12,192	11,840	11,800	11,800	9,404	11,400
A46175	Civil Union Certificates	330	108	58	-	-	96	-
A46176	Civil Union Certificates Additional Copy	58	24	4	-	-	16	-
A46180	Redemption Fees	228,564	201,978	196,938	200,000	200,000	145,467	200,000
A46190	Registrations by mail	20,660	21,460	21,260	21,000	21,000	16,260	20,000
A46191	Notary Registrations over the counter	2,395	2,775	2,410	2,500	2,500	2,135	2,400
A46195	Assumed Business Name Registrations	4,650	4,725	4,500	4,400	4,400	3,790	4,600
A46196	Assumed Business Name Withdrawals	50	40	72	70	70	71	-
A46200	Death Certificates	10,878	8,730	10,104	12,500	12,500	8,192	10,600
A46201	Death Certificates additional copy	5,236	5,194	4,682	5,000	5,000	3,840	5,000
A46202	Death Certificates genealogy copy	368	368	645	500	500	368	400
A46210	Birth Certificates	84,258	80,250	104,064	111,500	111,500	89,402	110,000
A46211	Birth Certificates additional copy	14,156	13,760	14,554	14,000	14,000	11,418	14,000
A46220	Certifications	1,106	1,077	372	300	300	1,137	300
A46221	Certificates of Authority	848	588	794	700	700	428	600
A46230	Copies Of County Clerk Records	314	317	341	300	300	456	300
A46240	Miscellaneous County Clerk Fees	6,779	5,272	10,278	5,000	5,000	5,152	6,000
A46430	Tax Sale Costs	15,019	13,796	13,132	14,000	14,000	11,496	13,000
A46860	Tax Sale Certificate Assignmnt	1,990	2,223	3,680	1,500	1,500	5,990	2,000
A46870	Tax Deeds \$5	435	455	270	350	350	425	400
A46880	Tax Sale Notices	33,165	32,826	29,979	33,000	33,000	25,399	30,000
A46890	Tax Sale Certif Cancel	12	18	15	-	-	1,059	-
A46900	Economic Interest Filing	3,700	45	780	500	500	225	500
A46910	Clerk Over-Payments	49	50	1	-	-	56	-
A46X	Charges for Services	489,914	452,742	485,209	498,420	498,420	390,281	485,500
A48010	Interest	8,702	7,403	6,966	7,000	7,000	9,833	7,000
A49910	All Other Miscellaneous Revenue	3,301	2,491	2,441	2,500	2,500	1,830	2,500
AHM	Miscellaneous	12,003	9,894	9,407	9,500	9,500	11,663	9,500
AH4X	Total Revenue	924,490	1,032,818	1,245,613	904,420	904,420	848,758	1,019,855

Lake County Expense Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	1,607,191	1,696,184	1,781,660	2,034,955	2,034,955	1,558,111	2,004,600
A51120	Permanent PT Salaries/Wages	15,709	24,587	28,296	46,145	46,145	25,445	18,932
A51135	Payroll Contingency	-	-	-	-101,794	-101,794	-	-176,832
A51140	Overtime Salaries And Wages	11,976	21,802	6,291	61,756	61,756	11,791	16,360
A51160	Holiday Pay	397	-	565	-	-	-	-
A51190	Judges Of Election	-	-	13,219	113,240	113,240	-	57,900
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	6,400	58,500
A51210	Performance Appraisals	1,242	1,142	-	-	-	-	-
A51220	Vacation payout	12,873	6,474	4,593	-	-	-	-
A51230	Sick Payout	22,649	3,137	3,388	-	-	-	-
A51240	Opt Out Premium	4,500	5,538	6,577	6,000	6,000	7,269	9,000
AH5X Personnel		1,676,538	1,758,864	1,844,589	2,160,302	2,160,302	1,609,015	1,988,460
A61010	Office Supplies	72	-	-	-	-	-	-
A61020	Computer Supplies	-	-	-	3,000	3,000	-	3,000
A61030	Books Manuals And Periodicals	25	-	-	800	800	-	300
A61040	Operational Supplies	40,882	78,418	58,657	51,500	51,500	19,915	57,500
A61050	Election Supplies	21,387	56,953	39,948	100,000	100,000	63,981	45,000
A61080	Food and Provisions	-	275	164	-	-	-	-
A65090	Gasoline	776	576	327	1,500	1,500	291	800
A65120	Automobile Repairs and Maintenance	-	397	69	-	-	1,187	-
A65180	Miscellaneous Commodities	26	-	-	-	-	-	-
AH6X Commodities		63,168	136,619	99,165	156,800	156,800	85,374	106,600
A74080	H/L/D Employee Benefits	374,612	424,125	434,311	494,184	494,184	349,381	412,226
A74100	Retirement Benefits/FICA	122,213	127,498	135,503	169,088	169,088	116,470	152,117
A74110	Retirement Benefits/IMRF	187,692	191,216	187,889	227,669	227,669	160,802	199,320
AH74X Benefits		684,517	742,838	757,703	890,941	890,941	626,654	763,663
A71115	Judges of Elections	287,461	263,251	536,321	472,240	472,240	218,318	250,580
A71150	Consultants	557	50	-	-	-	-	-
A71450	Mileage Reimbursement	2,063	2,832	2,683	4,100	4,100	2,508	2,600
A71470	Employee Relations	-	-	710	1,125	1,125	117	1,125
A71500	Trips And Training	2,317	2,835	785	12,000	12,000	677	17,000
A71810	Dues And Subscriptions	2,924	2,423	1,248	3,000	3,000	463	3,000
A71840	Publications & Legal Notices	42,988	55,285	47,320	91,400	91,400	21,975	59,000
A71950	Cellular Phones	2,031	2,123	1,161	1,000	1,000	975	1,200
A71955	Cell Phone Allowance	550	-	-	-	-	-	-
A71960	Data/Telecommunications	-	-	-	-	-	19,950	-
A71970	Courier Services	-	-	1,134	2,000	2,000	990	2,000
A72050	Title Searches	29,990	17,760	24,315	40,500	40,500	16,660	22,000
A72210	Motor Vehicle Maintenance & Repairs	-	-	-	-	-	5	-
A72280	Equipment Maintenance	327,237	350,649	293,188	329,543	329,543	199,727	243,173
A72510	Building Rentals	1,715	3,789	1,960	4,955	4,955	550	3,320
A72520	Record Storage	-	-	-	-	-	973	-
A72530	Equipment Rental	-	-	-	1,300	1,300	-	1,300
A72560	All Other Rentals	18,663	20,501	13,334	35,300	35,300	21,356	24,300
A72815	Bank Service Charges	9,732	9,217	8,887	10,000	10,000	7,350	10,000
A72820	Postage	1,687	66,844	1,797	102,000	102,000	86,083	2,000
A72830	Printing Services	4,243	42,467	16,537	100,000	100,000	39,670	50,000
A72950	Registrars Fees	12,125	12,021	11,497	13,000	13,000	12,302	13,000
A75020	Real Estate Taxes	2,030	1,930	570	1,000	1,000	614	1,000

Lake County Expense Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79940	Miscell Contractual Services	30,265	56,773	30,442	74,250	74,250	28,568	53,250
AH7X Contractuals		778,577	910,748	993,888	1,298,713	1,298,713	679,830	759,848
A84030	Computer Equipment	-	-	-	7,050	-	-	24,455
AH8X Capital Expenditures		-	-	-	7,050	-	-	24,455
AHEX Total Expenses		3,202,801	3,549,069	3,695,346	4,513,807	4,506,757	3,000,872	3,643,026

Financial and Administrative Committee

Finance and Administrative Services

DEPARTMENT PURPOSE: The Finance and Administrative Services (FAS) Department supports the overall mission of the County by providing financial services and tools; a safe, productive, and efficient work environment; and comprehensive document production and mail services.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	65,991	70,000	70,000	65,000	(5,000)	-7%
AHM Miscellaneous	242,671	220,000	220,000	220,000	-	0%
AH4X Total Revenue	308,662	290,000	290,000	285,000	(5,000)	-2%
AH5X Personnel	4,181,851	4,414,588	4,414,588	4,214,596	(199,992)	-5%
AH6X Commodities	576,406	706,400	706,400	640,589	(65,811)	-9%
AH74X Benefits	1,870,831	2,098,182	2,098,182	1,928,273	(169,910)	-8%
AH7X Contractuals	4,927,410	5,602,649	5,722,109	6,145,877	543,228	10%
AH8X Capital Expenditures	606,052	515,750	972,476	326,737	(189,013)	-37%
AH8X Total Expenses	12,162,550	13,337,569	13,913,755	13,256,072	(81,497)	-1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	87	86	85
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ↓ Revenue is down slightly from FY2016 due to a decrease in parking garage fee revenue (46015)
- ↓ Regular Salaries and Wages (51110) and Benefits (74X) have decreased due to a shift of one position to the County Administrator's Office in FY2016 and the elimination on an Engineer I position for FY2017. FAS is also holding 3 positions vacant for FY2017.
- ↓ Commodities are down from FY2016 due to a decrease in Building, Grounds and Maintenance Supplies (63010).
- ↑ Contractuals are up for FY2017 driven mostly by Building and Grounds Maintenance and Repairs (72250).
- ↑ Capital Expenditures include the following computer replacements: 5 desktops, 8 laptops, and 1 tablet.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
P-Card Transactions as a Percentage of All Transactions	80%	78%	80%	85%
Document Production Expenditures per Copy	\$0.025	\$0.029	\$.033	\$.033
Material Audit Findings	0	0	0	0
GFOA Distinguished Presentation Award – Budget	Yes	Yes	Yes	Yes
GFOA Distinguished Presentation Award – CAFR	Yes	Yes	Yes	Yes
Electronic Payments as a Percentage of All Payments	29%	34%	37%	50%
Overall Customer Evaluation: Accounting	NA	89%	TBD	89%
Overall Customer Evaluation: Budget	NA	80%	TBD	80%
Overall Customer Evaluation: Purchasing	NA	85%	TBD	85%
Overall Customer Evaluation: Support Services	NA	96%	TBD	96%

- ❖ FAS conducted a statistically-valid customer experience survey for the first time in 2015. The survey will be repeated annually in conjunction with other internal service providers.
 - The FY2016 survey has not been administered.
- ❖ *Overall Customer Evaluation* represents the percentage of surveyed respondents who said that the service provided was “Excellent” or “Good”.

Lake County Revenue Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46015	Parking garage fees	71,776	67,628	65,991	70,000	70,000	50,744	65,000
A46X	Charges for Services	71,776	67,628	65,991	70,000	70,000	50,744	65,000
A49910	All Other Miscellaneous Revenue	222,591	202,684	242,671	220,000	220,000	156,037	220,000
AHM	Miscellaneous	222,591	202,684	242,671	220,000	220,000	156,037	220,000
AH4X	Total Revenue	294,367	270,312	308,662	290,000	290,000	206,781	285,000

Lake County Expense Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	4,034,193	4,144,385	3,915,850	4,411,214	4,411,214	3,111,430	4,217,899
A51120	Permanent PT Salaries/Wages	34,588	29,673	40,809	31,665	31,665	23,184	29,892
A51135	Payroll Contingency	-	-	-	-183,941	-183,941	-	-173,653
A51140	Overtime Salaries And Wages	114,613	144,158	159,163	149,650	149,650	115,267	134,459
A51160	Holiday Pay	714	1,667	4,753	-	-	3,288	-
A51190	Judges Of Election	190	-	-	-	-	-	-
A51210	Performance Appraisals	6,171	3,390	10,999	-	-	2,578	-
A51220	Vacation payout	16,923	32,047	19,243	-	-	24,926	-
A51230	Sick Payout	7,306	23,828	24,111	-	-	30,010	-
A51240	Opt Out Premium	6,634	8,019	6,923	6,000	6,000	5,596	6,000
AH5X Personnel		4,221,333	4,387,166	4,181,851	4,414,588	4,414,588	3,316,279	4,214,596
A61010	Office Supplies	3,591	8,492	2,866	8,000	8,000	2,449	8,000
A61020	Computer Supplies	1,383	2,965	1,450	-	-	-	-
A61040	Operational Supplies	458,379	524,437	215,704	268,500	268,500	188,167	262,000
A61060	Clothing And Uniforms	31,440	22,050	16,218	32,100	32,100	9,533	32,000
A61090	Printing and Photographic Supplies	85	-	-	-	-	-	-
A62040	Drugs And Medicines	88	-	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	81,236	30,284	331,161	375,000	375,000	183,460	325,000
A65090	Gasoline	24,596	14,044	6,726	14,800	14,800	4,647	8,089
A65100	Diesel Fuel	-	4,185	764	5,000	5,000	474	2,500
A65130	Small Tools	-	-	1,516	3,000	3,000	862	3,000
A65180	Miscellaneous Commodities	-	237	-	-	-	-	-
AH6X Commodities		600,797	606,693	576,406	706,400	706,400	389,592	640,589
A74080	H/L/D Employee Benefits	1,236,108	1,203,792	1,132,391	1,299,383	1,299,383	860,912	1,169,391
A74100	Retirement Benefits/FICA	310,558	322,765	305,956	337,717	337,717	243,098	322,417
A74110	Retirement Benefits/IMRF	475,313	488,416	432,484	461,083	461,083	335,047	436,465
AH74X Benefits		2,021,980	2,014,974	1,870,831	2,098,182	2,098,182	1,439,056	1,928,273
A71110	Auditing And Accounting	-	-	-	-	-	1,415	-
A71150	Consultants	18,779	22,344	5,412	72,000	126,020	26,847	52,000
A71170	Engineering Services	2,820	-	-	20,000	20,000	-	-
A71180	Architectural Services	1,492	2,469	-	20,000	20,000	-	-
A71230	Software Maintenance	20,241	24,435	17,594	41,000	41,000	12,487	36,000
A71450	Mileage Reimbursement	-	4,039	2,536	6,250	6,250	2,182	5,250
A71470	Employee Relations	-	-	258	2,175	2,175	666	2,050
A71500	Trips And Training	41,983	44,971	41,908	63,200	63,200	25,050	53,000
A71520	Training	555	-	-	-	-	-	-
A71610	Pest Control	12,445	12,672	11,789	15,000	15,000	8,420	13,000
A71630	Garbage Disposal	58,022	58,550	55,979	65,000	65,000	28,489	65,000
A71650	Security Services	364,170	264,217	280,098	268,000	268,000	231,111	283,000
A71810	Dues And Subscriptions	6,510	7,683	14,729	9,100	9,100	5,510	7,600
A71840	Publications & Legal Notices	6,000	6,114	6,318	12,000	12,000	2,446	6,000
A71910	Gas For Heating	314,632	452,603	378,622	400,000	400,000	270,258	576,184
A71920	Electricity	978,821	1,154,454	1,235,162	1,300,000	1,300,000	957,974	1,559,252
A71930	Water And Sewer Charges	190,593	190,902	195,981	200,000	200,000	156,241	296,000
A71940	Telephone	2,391	12,447	7,163	13,000	13,000	4,727	10,000
A71950	Cellular Phones	9,267	8,634	7,705	12,684	12,684	5,190	14,684
A71955	Cell Phone Allowance	3,080	3,795	3,960	4,140	4,140	2,900	4,140
A71960	Data/Telecommunications	-	-	9,658	7,000	7,000	3,134	8,000
A71970	Courier Services	285	207	677	1,500	1,500	504	1,500

Lake County Expense Budget Comparison Report - Five Year History

Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72210	Motor Vehicle Maintenance & Repairs	13,067	10,579	15,513	10,000	10,000	13,649	10,000
A72220	Elevator Maintenance & Repairs	203,169	183,002	180,921	160,000	160,000	163,028	168,000
A72250	Bldg & Grounds Maintenance & Repairs	372,052	404,751	814,393	1,065,000	1,130,440	927,227	1,175,000
A72280	Equipment Maintenance	344,634	316,217	73,761	93,600	93,600	59,805	80,000
A72510	Building Rentals	432,952	449,233	465,630	500,000	500,000	414,009	466,400
A72520	Record Storage	239,488	57,969	99,581	2,500	2,500	2,744	2,500
A72530	Equipment Rental	103,292	107,787	17,302	72,000	72,000	21,778	32,000
A72560	All Other Rentals	-	-	30,670	35,000	35,000	16,552	31,236
A72820	Postage	777,695	735,183	783,519	802,000	802,000	549,928	778,081
A72830	Printing Services	1,179	767	2,177	1,000	1,000	112	1,000
A72840	Temporary Employment Services	-	18,507	11,838	12,000	12,000	-	5,000
A72935	Permits and Licenses Expense	-	1,750	6,348	2,000	2,000	3,744	4,000
A73170	Testing and Inspections Services	987	26,938	19,772	84,500	84,500	64,910	200,000
A79940	Miscell Contractual Services	158,531	159,513	128,784	231,000	231,000	112,420	200,000
A79950	All Other Miscellaneous	11,888	14,403	1,651	-	-	-	-
AH7X Contractuals		4,691,021	4,757,133	4,927,410	5,602,649	5,722,109	4,095,454	6,145,877
A82020	Building Improvements	258,199	82,887	583,527	455,000	852,676	276,362	225,000
A84010	Construction & Maintenance Equipment	55,753	76,279	22,525	23,000	94,800	-	66,000
A84020	Radios & Electronic Equipment	-	6,998	-	-	-	-	-
A84030	Computer Equipment	-	7,882	-	37,750	15,000	-	35,737
A84040	Computer System Software	-	14,899	-	-	10,000	-	-
A84100	Miscellaneous Equipment	32	3,691	-	-	-	-	-
A85070	All Other Capital Outlay	-	16,687	-	-	-	-	-
AH8X Capital Expenditures		313,984	209,322	606,052	515,750	972,476	276,362	326,737
AHEX Total Expenses		11,849,115	11,975,289	12,162,550	13,337,569	13,913,755	9,516,744	13,256,072

Financial and Administrative Committee

General Operating Expense

DEPARTMENT PURPOSE: This budget supports the County's debt services, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and capital outlays for Corporate Fund departments.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	319,235	-	-	-		
A49X Transfers	17,951,792	18,985,933	18,985,933	18,999,627	13,694	0%
AHM Miscellaneous	319,404	285,714	285,714	285,714	-	0%
AH4X Total Revenue	18,590,430	19,271,647	19,271,647	19,285,341	13,694	0%
AH5X Personnel	-	843,649	843,649	1,384,991	541,342	64%
AH6X Commodities	-	200,000	200,000	450,000	250,000	125%
AH74X Benefits	-	82,655	82,655	89,137	6,483	8%
AH7X Contractuals	14,797,994	10,869,215	10,858,915	10,716,514	(152,701)	-1%
AH8X Capital Expenditures	3,037,197	8,257,732	2,740,220	9,443,162	1,185,430	14%
AHEX Total Expenses	17,835,192	20,253,251	14,725,438	22,083,804	1,830,554	9%

BUDGET HIGHLIGHTS:

- ❖ Revenue to the General Operating Expense (GOE) remains flat compared to FY2016.
- ↑ Expenses to the GOE have increased \$1,830,554.
- ↑ Long Term Facility Funding (85055) increased \$1,185,430.

Lake County Revenue Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45360	Program Income - Loans	-	-	6,500	-	-	-	-
A45400	Revenue From Other Government Bodies	-	-	312,735	-	-	109,372	-
A45X	Intergovernmental	-	-	319,235	-	-	109,372	-
A49920	Transfers From Other Funds	17,976,944	18,860,307	17,951,792	18,985,933	18,985,933	13,812,635	18,999,627
A49X	Transfers	17,976,944	18,860,307	17,951,792	18,985,933	18,985,933	13,812,635	18,999,627
A48180	Employee Cost	-	-	219	-	-	-	-
A48350	Return of Grant - First Time Homebuyers	8,253	8,057	2,054	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	317,131	285,714	285,714	393,927	285,714
AHM	Miscellaneous	8,253	8,057	319,404	285,714	285,714	393,927	285,714
AH4X	Total Revenue	17,985,198	18,868,363	18,590,430	19,271,647	19,271,647	14,315,934	19,285,341

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	-	-	-	703,649	703,649	-	390,767
A51135	Payroll Contingency	-	-	-	-	-	-	876,974
A51140	Overtime Salaries And Wages	298	-	-	100,000	100,000	-	117,250
A51190	Judges Of Election	-	-	-	40,000	40,000	-	-
AH5X Personnel		298	-	-	843,649	843,649	-	1,384,991
A61020	Computer Supplies	2,380	-	-	-	-	-	-
A61080	Food and Provisions	814	5,856	-	-	-	-	-
A65180	Miscellaneous Commodities	2,640	-	-	200,000	200,000	-	450,000
AH6X Commodities		5,835	5,856	-	200,000	200,000	-	450,000
A74060	Health Premiums	-	-	-	-	-	19,111	-
A74100	Retirement Benefits/FICA	-	-	-	34,704	34,704	-	37,716
A74110	Retirement Benefits/IMRF	-	-	-	47,951	47,951	-	51,422
AH74X Benefits		-	-	-	82,655	82,655	19,111	89,137
A71115	Judges of Elections	-	-	-	50,000	50,000	-	-
A71140	Legal Services	17,659	145,436	369,663	75,000	75,000	112,751	80,000
A71150	Consultants	333,344	346,973	137,103	750,000	779,327	185,179	500,000
A71160	Labor Relations Counsel	-	-	-	75,000	75,000	-	75,000
A71200	Bank & Trust Services	-	-	30	-	-	-	-
A71230	Software Maintenance	97,268	97,096	98,797	100,100	100,100	76,008	100,100
A71250	Document Imaging	-	-	12,234	-	12,766	3,692	-
A71330	Medical Fees	-	196,258	54,939	-	47,607	-	-
A71470	Employee Relations	-	-	394	-	-	-	-
A71490	Employment Ads-Help Wanted	-	-	-	-	-	59,867	-
A71500	Trips And Training	20	3,210	15,224	-	-	1,245	-
A71530	Programs and Services	-	-	-	-	-	7,356	-
A71810	Dues And Subscriptions	-	10,000	14,125	-	-	10,000	-
A71840	Publications & Legal Notices	-	-	-	25,000	25,000	19,500	25,000
A71960	Data/Telecommunications	-	-	2,550	-	-75,000	4,600	-
A71970	Courier Services	-	-	4,510	-	-	-	-
A72510	Building Rentals	3,107	-	-	-	-	-	-
A72560	All Other Rentals	-	452	-	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	25,000	25,000	25,000	25,000	31,102	25,000
A72720	Affordable Housing Advocacy	370,806	574,755	182,622	300,000	300,000	295,529	300,000
A72730	Lake County Partners	387,000	387,000	387,000	387,000	387,000	290,250	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	39,000	39,000	39,000	39,000	39,000
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	84,708	63,008	104,998	95,000	95,000	47,771	95,000
A72810	Credit Card Fees	42,906	40,315	50,361	47,000	47,000	31,633	47,000
A72815	Bank Service Charges	3,300	465	-	-	-	1,225	-
A72910	Jurors Fees	-	-	-	287,000	287,000	-	-
A72940	All Other Fees	36,959	37,258	62,258	37,258	37,258	62,258	37,258
A72970	Per Diem Fees	-	-	-	25,000	25,000	-	25,000
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	25,000
A73190	Bad Debt Expense	-	-	225,000	-	-	-	-
A75010	Bed Tax	-	-	-	-	-	151,492	-
A79920	Transfers Other Funds	4,463,116	5,582,888	12,602,798	8,104,857	8,104,857	7,844,857	8,148,156
A79930	Miscellaneous Contingency	270,071	605,927	353,574	350,000	325,000	88,625	600,000
A79950	All Other Miscellaneous	70,698	51,703	55,816	72,000	72,000	49,369	208,000
AH7X Contractuals		6,244,963	8,206,743	14,797,994	10,869,215	10,858,915	9,413,309	10,716,514

Lake County Expense Budget Comparison Report - Five Year History

General Operating Expense.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A82010	Buildings And Structures	-	32,000	-	-	-	-	-
A82020	Building Improvements	3,500	-	-	-	-	-	-
A83010	Motor Vehicles	1,099,424	1,914,176	2,099,242	-	1,435,808	1,031,157	-
A83020	Boats	22,119	-	-	-	-	-	-
A84020	Radios & Electronic Equipment	146,136	114,018	129,989	-	62,482	29,162	-
A84030	Computer Equipment	718,940	1,011,188	625,981	-	997,091	718,250	-
A84035	PEG Capital	-	15,109	64,134	-	-	26,546	-
A84040	Computer System Software	-	85,710	-	-	-	-	-
A84060	Furniture And Office Equipment	53,396	24,151	19,794	-	23,225	12,973	-
A85040	Replacements	87,061	195,845	98,057	-	221,613	62,946	-
A85055	Long Term Facility Funding	-	-	-	8,257,732	1	-	9,443,162
A85070	All Other Capital Outlay	20,984	-	-	-	-	-	-
AH8X Capital Expenditures		2,151,561	3,392,195	3,037,197	8,257,732	2,740,220	1,881,033	9,443,162
AHEX Total Expenses		8,402,657	11,604,794	17,835,192	20,253,251	14,725,438	11,313,452	22,083,804

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	44,430	-	-	-		
AHM Miscellaneous	1,594	-	-	-		
AH4X Total Revenue	46,024	0	0	0		
AH5X Personnel	914,660	1,012,668	927,668	878,872	(133,797)	-13%
AH6X Commodities	17,065	19,247	19,247	19,247	-	0%
AH74X Benefits	337,440	382,106	355,712	331,705	(50,401)	-13%
AH7X Contractuals	587,557	439,337	550,731	544,217	104,880	24%
AH8X Capital Expenditures	-	9,835	0	9,835	-	0%
AH8X Total Expenses	1,856,722	1,863,193	1,853,358	1,783,876	(79,318)	-4%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	15	15	14
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ Human Resources position inventory reflects the conversion of a vacant coordinator position into consulting services for staff augmentation.
- ↓ Personnel costs decreased \$133,797, and benefits by \$50,401, due to the removal of a vacant coordinator position, removal of a temporary employee, and the downgrading of a vacant project manager position.
- ↑ Management Enhancement (71480) increased by \$24,880 to provide increased interview and hiring skills training for managers.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Average Days to Fill A Position Vacancy	67	63	63	60
Payroll Adjustments	61	105	109	100

Lake County Revenue Budget Comparison Report - Five Year History

Human Resources.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45400	Revenue From Other Government Bodies	14,595	332	44,430	-	-	-40,566	-
A45X	Intergovernmental	14,595	332	44,430	-	-	-40,566	-
A49999	Over Short	-	-	-	-	-	-163	-
A49X	Transfers	-	-	-	-	-	-163	-
A49910	All Other Miscellaneous Revenue	6,812	1,357	1,594	-	-	1,472	-
AHM	Miscellaneous	6,812	1,357	1,594	-	-	1,472	-
AH4X	Total Revenue	21,407	1,689	46,024	-	-	-39,257	-

Lake County Expense Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	856,395	862,234	905,044	1,004,543	919,543	716,511	870,631
A51140	Overtime Salaries And Wages	4,749	7,805	5,705	5,125	5,125	1,662	5,240
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	15,109	-
A51210	Performance Appraisals	-	1,079	911	-	-	-	-
A51220	Vacation payout	7,142	2,888	-	-	-	14,976	-
A51230	Sick Payout	2,714	-	-	-	-	10,892	-
A51240	Opt Out Premium	2,885	3,000	3,000	3,000	3,000	2,423	3,000
AH5X Personnel		873,885	877,006	914,660	1,012,668	927,668	761,573	878,872
A61010	Office Supplies	3,214	3,890	4,978	3,250	3,250	4,075	3,250
A61040	Operational Supplies	15,204	8,339	12,088	15,997	15,997	3,507	15,997
A65180	Miscellaneous Commodities	-	-	-	-	-	25	-
AH6X Commodities		18,418	12,229	17,065	19,247	19,247	7,607	19,247
A74060	Health Premiums	-	-	-	-	-	370	-
A74080	H/L/D Employee Benefits	165,012	169,822	179,202	198,104	187,563	137,819	172,805
A74100	Retirement Benefits/FICA	62,273	62,766	65,103	77,469	70,966	54,354	67,234
A74110	Retirement Benefits/IMRF	96,923	95,493	93,135	106,533	97,183	74,377	91,666
AH74X Benefits		324,207	328,081	337,440	382,106	355,712	266,920	331,705
A71150	Consultants	10,522	65,244	156,736	30,000	141,394	71,000	110,000
A71160	Labor Relations Counsel	81,268	184,636	308,492	200,000	200,000	256,557	200,000
A71420	Employee Physicals	-	-	500	-	-	-	-
A71430	Tuition Reimbursement	27,773	32,585	32,142	35,000	35,000	12,077	35,000
A71450	Mileage Reimbursement	1,254	2,141	1,446	2,250	2,250	236	2,250
A71465	Employee Service Awards	-	-	27,700	32,000	32,000	19,175	32,000
A71470	Employee Relations	23,258	54,713	8,206	8,450	8,450	6,244	8,450
A71480	Management Enhancement	54,781	57,018	61,859	75,120	75,120	45,334	100,000
A71490	Employment Ads-Help Wanted	49,802	28,013	16,167	20,100	20,100	7,771	20,100
A71500	Trips And Training	18,480	20,412	13,458	20,000	20,000	16,361	20,000
A71810	Dues And Subscriptions	8,396	7,980	6,524	8,000	8,000	6,249	8,000
A71940	Telephone	-	198	-	-	-	-	-
A71950	Cellular Phones	2,023	1,606	1,521	1,500	1,500	982	1,500
A71955	Cell Phone Allowance	1,440	1,475	2,340	2,270	2,270	1,870	2,270
A71970	Courier Services	715	885	552	800	800	320	800
A72140	Unemployment Compensation	51,285	-	-51,285	-	-	-	-
A72180	Insurance Claims	74	-	-	-	-	-	-
A72520	Record Storage	-	-	-	1,600	1,600	1,115	1,600
A72530	Equipment Rental	2,697	-	1,198	2,247	2,247	1,072	2,247
A79940	Miscell Contractual Services	-	-	-	-	-	2,420	-
A79950	All Other Miscellaneous	165	1,734	-	-	-	50	-
AH7X Contractuals		333,931	458,638	587,557	439,337	550,731	448,834	544,217
A84030	Computer Equipment	-	-	-	9,835	-	-	9,835
AH8X Capital Expenditures		-	-	-	9,835	-	-	9,835
AHEX Total Expenses		1,550,442	1,675,954	1,856,722	1,863,193	1,853,358	1,484,934	1,783,876

Financial and Administrative Committee

Information & Technology

DEPARTMENT PURPOSE: The Information & Technology (IT) Department supports the overall mission of the County by providing reliable information services.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	173,435	163,800	163,800	163,800	-	0%
AH4X Total Revenue	173,435	163,800	163,800	163,800	-	0%
AH5X Personnel	5,202,492	5,161,158	5,161,158	5,161,545	387	0%
AH6X Commodities	77,229	73,350	73,350	46,750	(26,600)	-36%
AH74X Benefits	1,735,464	1,770,208	1,770,208	1,747,242	(22,966)	-1%
AH7X Contractuals	4,086,019	4,456,903	4,467,097	4,904,167	447,264	10%
AH8X Capital Expenditures	20,412	621,775	0	888,112	266,337	43%
AHEX Total Expenses	11,121,617	12,083,393	11,471,812	12,747,816	664,422	5%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	59	59	61
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ IT received two full time positions from the County Administrator's Office's Radio Division. With the transfer of these two positions, as well as budgeting vacant positions at the base salary grade, personnel costs are flat
- ↑ Trips and Training (71500) increased due to one-time costs for radio programming training.
- ↑ Consultants (71150) increased \$99,000 for staff augmentation to assist with document and database management.
- ↑ Software Maintenance (71230) increased \$156,464 due to the further allocation of the operational costs for the Tyler Tax and Land System hosted solution. The FY2016 allocation of \$209,705 increased to \$419,410 for FY2017.
- ↑ Data/Telecommunications (71960) increased \$81,253 for the 100MG and 500MG circuits.
- ↑ Equipment Maintenance (72280) increased \$18,382 to provide for the mainframe battery replacements and disaster recovery equipment.
- ↑ Miscellaneous Contractual Services (79940) increased \$32,154, primarily for Security Specialists.
- ↑ Capital expenditures for Computer Equipment (84030), increased \$266,337 for replacement of end of lifecycle equipment.

PERFORMANCE INFORMATION:

Overall Customer Evaluation: IT Service Desk	NA	81%	93%	95%
PC Deployments				
Recommended	483	377	385	438
Purchased by IT	489	343	298	NA
Deployed by IT	392	246	298	NA
Deployment Rate	100%	100%	100%	100%

- ❖ IT staff is working with consultant support and other County staff to develop realistic targets for surveyed activities.
- ❖ *Overall Customer Evaluation* represents the percentage of Service Desk survey respondents who said that the service provided was “Excellent” or “Good”.
- ❖ The number of PCs Deployed by IT may not equal the number of PCs Purchased by IT because some departments manage their own deployments. A Deployment Rate of 100 percent indicates that IT distributed to the departments all of the PCs that IT purchased for the departments.
- ❖ The number of PCs Purchased and Deployed in FY2017 will depend on department needs.

Lake County Revenue Budget Comparison Report - Five Year History

Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46480	Open Tax File	193,350	175,652	161,400	163,800	163,800	134,550	163,800
A46840	Sale Of Maps	18,896	15,962	12,035	-	-	-	-
A46X Charges for Services		212,246	191,614	173,435	163,800	163,800	134,550	163,800
AH4X Total Revenue		212,246	191,614	173,435	163,800	163,800	134,550	163,800

Lake County Expense Budget Comparison Report - Five Year History

Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	5,001,169	5,142,640	5,094,865	5,221,187	5,221,187	4,225,554	5,225,776
A51135	Payroll Contingency	-	-	-	-91,929	-91,929	-	-89,114
A51140	Overtime Salaries And Wages	10,848	17,627	8,936	16,400	16,400	6,362	6,135
A51145	Back Pay Wages	-	-	14,993	-	-	-	-
A51180	Special Pay	6,107	6,602	4,706	6,500	6,500	10,551	11,248
A51210	Performance Appraisals	8,559	15,856	21,498	-	-	13,568	-
A51220	Vacation payout	15,818	17,968	25,076	-	-	45,538	-
A51230	Sick Payout	12,580	19,720	23,188	-	-	17,942	-
A51240	Opt Out Premium	10,500	11,769	9,230	9,000	9,000	7,442	7,500
AH5X Personnel		5,065,581	5,232,182	5,202,492	5,161,158	5,161,158	4,326,957	5,161,545
A61010	Office Supplies	278	5,600	2,578	5,500	5,500	3,044	3,500
A61020	Computer Supplies	18,160	13,574	25,303	13,000	13,000	8,912	13,000
A61040	Operational Supplies	56,287	53,846	48,823	54,500	54,500	29,836	30,000
A65090	Gasoline	497	435	525	350	350	178	250
AH6X Commodities		75,223	73,455	77,229	73,350	73,350	41,970	46,750
A74080	H/L/D Employee Benefits	747,502	772,361	815,882	832,426	832,426	663,194	814,653
A74100	Retirement Benefits/FICA	373,450	385,888	381,702	394,828	394,828	315,934	394,631
A74110	Retirement Benefits/IMRF	577,117	584,006	537,881	542,954	542,954	435,587	537,958
AH74X Benefits		1,698,069	1,742,254	1,735,464	1,770,208	1,770,208	1,414,715	1,747,242
A71150	Consultants	-	31,916	123,036	126,000	126,000	84,429	225,000
A71220	Computer Services	20,000	-	-	-	-	-	-
A71230	Software Maintenance	2,521,285	2,542,313	2,985,114	3,448,198	3,458,392	2,509,521	3,604,662
A71450	Mileage Reimbursement	3,070	3,030	1,882	3,000	3,000	630	2,100
A71470	Employee Relations	-	510	891	1,475	1,475	1,462	1,525
A71500	Trips And Training	89,384	74,618	83,895	94,357	94,357	70,433	120,176
A71730	GIS Data Development	-	-	155,314	108,901	108,901	-	108,642
A71810	Dues And Subscriptions	33,185	34,688	40,009	35,765	35,765	43,765	43,190
A71940	Telephone	331,037	267,406	319,858	284,144	284,144	302,955	299,302
A71950	Cellular Phones	11,858	11,997	14,253	13,000	13,000	12,271	16,030
A71955	Cell Phone Allowance	3,870	4,375	5,455	5,100	5,100	4,785	5,100
A71960	Data/Telecommunications	224,875	165,895	195,961	205,408	205,408	180,540	286,661
A71970	Courier Services	9	117	45	150	150	-	50
A72210	Motor Vehicle Maintenance & Repairs	-	481	357	900	900	306	600
A72280	Equipment Maintenance	232,578	119,998	96,683	86,305	86,305	78,822	104,687
A72520	Record Storage	-	-	-	812	812	104	400
A72530	Equipment Rental	3,684	3,237	1,903	3,000	3,000	1,231	1,500
A79940	Miscell Contractual Services	7,909	16,959	61,365	40,388	40,388	34,649	84,542
AH7X Contractuals		3,482,745	3,277,540	4,086,019	4,456,903	4,467,097	3,325,901	4,904,167
A84030	Computer Equipment	-	-	-	621,775	-	-	888,112
A84060	Furniture And Office Equipment	-	-	20,412	-	-	-	-
AH8X Capital Expenditures		-	-	20,412	621,775	-	-	888,112
AHEX Total Expenses		10,321,618	10,325,431	11,121,617	12,083,393	11,471,812	9,109,544	12,747,816

Planning, Building and Zoning Committee

Planning, Building & Development

DEPARTMENT PURPOSE: The Planning, Building & 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,947,326	1,827,940	1,827,940	1,762,940	(65,000)	-4%
A43X Fines and Forfeitures	31,685	34,000	34,000	38,000	4,000	12%
A45X Intergovernmental	126,150	261,000	261,000	284,000	23,000	9%
A46X Charges for Services	319,083	315,001	315,001	332,661	17,660	6%
A49X Transfers	12,299	-	-	27,000	27,000	
AHM Miscellaneous	11,876	2,100	2,100	2,100	-	0%
AH4X Total Revenue	2,448,419	2,440,041	2,440,041	2,446,701	6,660	0%
AH5X Personnel	2,563,651	2,720,845	2,720,845	2,574,801	(146,044)	-5%
AH6X Commodities	44,332	62,917	62,917	53,497	(9,420)	-15%
AH74X Benefits	959,425	1,009,169	1,009,169	995,225	(13,945)	-1%
AH7X Contractuals	150,426	203,699	256,199	355,519	151,820	75%
AH8X Capital Expenditures	-	72,830	0	41,112	(31,718)	-44%
AH8X Total Expenses	3,717,834	4,069,460	4,049,130	4,020,154	(49,307)	-1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	36	36	36
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ Licenses & Permits revenue (42X) is down due to a decrease in revenue from Building Permit Fees (42040) and Elevator Permits (42070).
- ↑ Charges for Services (46X) is up because of revenue generated from a new subdivision.
- ❖ Transfers revenue (49X) appears to be up; however, this is due to a correction in assigning funds received from Community Development. These funds were previously costed to Intergovernmental (45X).
- ↓ Personnel (5X) is down because of shifting all Temporary PT Salaries/Wages (51200) to Temporary Employment Services (72840) to adequately staff temporary employees throughout the year and avoid workload restrictions, as well as position vacancies.
- ↓ Commodities (6X) are reduced because of lower gasoline prices.
- ↓ Benefits (74X) have decreased due to position vacancies.
- ↑ Contractuals (7X) have increased because of shifting funds from Temporary PT Salaries/Wages (51200) to Temporary Employment Services (72840), as well as shifting salary and benefits funds from vacant positions to Consultants (71150) to help evaluate the functions of those positions.
- ↓ Capital Expenditures (8X) include the replacement of one vehicle, 18 desktop computers, and two laptop computers in FY2017.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Building Permits Issued – Total	2,738	2,376	2,360	2,360
Commercial Permits	366	317	260	260
Residential Permits	2,372	2,059	2,100	2,100
Building Plan Reviews Completed – Total	1,463	1,161	1,155	1,150
Commercial	307	257	205	250
Residential	1,156	904	950	900
Administrative Adjudication				
Warnings Issued (Closed Cases)	187	287	330	300
Voluntary Compliance – Percentage	66%	68%	68%	68%

Lake County Revenue Budget Comparison Report - Five Year History

Planning & Development .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A42040	Building Permit Fees	1,233,626	1,523,459	1,593,461	1,460,000	1,460,000	931,543	1,400,000
A42060	Mobile Home Park License Fee	9,300	9,377	9,300	9,360	9,360	9,320	9,360
A42070	Elevator Permit	94,288	83,748	86,454	90,000	90,000	81,312	85,000
A42080	Recreational Veh Park License Fee	31,077	30,580	32,707	30,580	30,580	30,580	30,580
A42090	Zoning Administration Fees	241,489	235,206	211,697	220,000	220,000	145,480	220,000
A42095	Site Capacity/Site Plan Review	16,022	21,009	13,707	18,000	18,000	7,046	18,000
A42105	Well and Septic Permits	-	-	-	-	-	44	-
A42X Licenses & Permits		1,625,803	1,903,379	1,947,326	1,827,940	1,827,940	1,205,325	1,762,940
A43070	Building & Zoning Violation Fines	16,881	19,197	13,865	16,000	16,000	8,273	14,000
A43075	Administrative Adjudication	14,400	17,009	17,820	18,000	18,000	26,549	24,000
A43X Fines and Forfeitures		31,281	36,206	31,685	34,000	34,000	34,822	38,000
A45040	Community Dev Administration	9,444	-	5,300	27,000	27,000	-	-
A45380	Revenue From Municipalities	155,698	109,009	120,850	234,000	234,000	241,789	284,000
A45X Intergovernmental		165,142	109,009	126,150	261,000	261,000	241,789	284,000
A46530	Rezoning Application Fees	-	-	9,593	6,000	6,000	3,253	6,000
A46540	Rezoning Legal Notices	327	566	942	1,000	1,000	935	1,000
A46550	Street Vacation Fees - Engineering	-	300	-	150	150	-	150
A46551	Street Vacation Fees - Planning	-	1,100	-	550	550	-	550
A46560	Sub-Division Fees - Engineering	75	1,350	1,194	1,200	1,200	5,817	1,200
A46561	Sub-Division Fees - Planning	675	3,969	4,093	2,781	2,781	24,931	2,781
A46580	Performance Bond Fees - Engineering	1,200	165	-	375	375	-	1,950
A46581	Performance Bond Fees - Planning	3,660	1,245	-	1,545	1,545	243	6,630
A46600	Conditional Use Permits	7,794	6,645	6,158	15,000	15,000	8,428	11,000
A46605	Reimbursement for Demos	15,296	-	11,650	10,000	10,000	20,452	10,000
A46620	ZBA Variations Fees	14,246	20,229	25,377	19,000	19,000	16,348	19,000
A46680	Wetland Fees	27,725	26,128	28,412	27,000	27,000	24,959	27,000
A46700	Site Development Permit Fee	222,288	233,949	231,549	230,000	230,000	213,758	245,000
A46840	Sale Of Maps	225	370	115	100	100	-	100
A46920	Sale Of Publications	555	195	-	300	300	-	300
A46X Charges for Services		294,065	296,211	319,083	315,001	315,001	319,123	332,661
A49920	Transfers From Other Funds	13,895	26,701	12,299	-	-	7,150	27,000
A49X Transfers		13,895	26,701	12,299	-	-	7,150	27,000
A48320	Proceeds From Sale Of Assets	2,185	3,434	7,529	2,000	2,000	-	2,000
A49910	All Other Miscellaneous Revenue	190	1,405	4,347	100	100	3,031	100
AHM Miscellaneous		2,375	4,839	11,876	2,100	2,100	3,031	2,100
AH4X Total Revenue		2,132,561	2,376,345	2,448,419	2,440,041	2,440,041	1,811,239	2,446,701

Lake County Expense Budget Comparison Report - Five Year History

Planning & Development .

Acct	Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110		Regular Salaries And Wages	2,448,881	2,419,724	2,488,414	2,622,303	2,622,303	2,099,468	2,562,029
A51120		Permanent PT Salaries/Wages	5,718	-	33,880	6,211	6,211	3,470	6,366
A51140		Overtime Salaries And Wages	-	2,988	-	3,331	3,331	139	3,406
A51180		Special Pay	-	169	-	-	-	-	-
A51200		Temporary PT Salaries/Wages	-	-	2,090	83,000	83,000	49,390	-
A51210		Performance Appraisals	10,974	15,747	11,840	-	-	6,340	-
A51220		Vacation payout	19,082	25,807	13,331	-	-	2,566	-
A51230		Sick Payout	15,372	30,478	9,653	-	-	3,680	-
A51240		Opt Out Premium	4,384	1,615	4,442	6,000	6,000	2,423	3,000
AH5X Personnel			2,504,412	2,496,527	2,563,651	2,720,845	2,720,845	2,167,475	2,574,801
A61010		Office Supplies	8,799	9,902	9,334	10,500	10,500	4,354	10,500
A61020		Computer Supplies	5,165	6,959	4,955	8,000	8,000	4,003	7,500
A61030		Books Manuals And Periodicals	3,403	5,527	1,603	2,497	2,497	631	2,497
A61040		Operational Supplies	2,123	5,910	2,061	4,750	4,750	605	4,750
A61060		Clothing And Uniforms	1,039	1,785	2,018	2,050	2,050	-	2,050
A65050		Engineering Supplies	112	92	138	200	200	-	200
A65090		Gasoline	35,943	30,239	24,223	34,920	34,920	14,846	26,000
AH6X Commodities			56,584	60,413	44,332	62,917	62,917	24,438	53,497
A74080		H/L/D Employee Benefits	481,517	515,143	507,507	524,177	524,177	438,703	532,011
A74100		Retirement Benefits/FICA	183,187	183,003	187,821	208,145	208,145	158,815	195,994
A74110		Retirement Benefits/IMRF	280,526	274,285	264,097	276,848	276,848	215,494	267,220
AH74X Benefits			945,229	972,432	959,425	1,009,169	1,009,169	813,012	995,225
A71130		Court Reporters	-	270	6,462	1,000	1,000	-333	1,000
A71140		Legal Services	8,112	8,738	11,971	9,000	9,000	6,225	11,000
A71150		Consultants	-	45,055	270	12,785	12,785	-	115,269
A71220		Computer Services	-	-	694	-	-	-	-
A71450		Mileage Reimbursement	576	244	8	300	300	-	300
A71460		ZBA Travel Allowance	2,907	3,317	4,847	6,050	6,050	2,681	6,050
A71470		Employee Relations	-	209	1,146	1,100	1,100	394	1,125
A71500		Trips And Training	22,077	19,872	17,189	28,255	28,255	17,302	28,655
A71720		Abatement	2,640	8,250	26,126	25,000	50,000	28,229	16,000
A71740		Drainage Improvement Project	15,000	37,500	10,000	25,000	52,500	7,500	-
A71810		Dues And Subscriptions	5,756	5,046	8,159	7,519	7,519	4,548	8,300
A71840		Publications & Legal Notices	478	1,115	1,550	2,000	2,000	699	2,000
A71950		Cellular Phones	9,406	8,420	11,289	12,550	12,550	7,414	14,000
A71955		Cell Phone Allowance	900	1,360	2,460	3,120	3,120	2,930	2,760
A71960		Data/Telecommunications	6,923	6,391	6,391	7,720	7,720	3,201	10,560
A71970		Courier Services	-	-	3,513	4,000	4,000	2,910	4,200
A72050		Title Searches	1,020	400	-	1,200	1,200	800	1,200
A72210		Motor Vehicle Maintenance & Repairs	16,833	13,951	15,774	18,000	18,000	12,290	17,000
A72260		Office Equip Maintenance And Repairs	675	-	292	4,100	4,100	341	1,100
A72510		Building Rentals	680	-	-	-	-	-	-
A72520		Record Storage	-	-	18	2,400	2,400	1,803	2,400
A72530		Equipment Rental	8,755	6,324	4,943	6,000	6,000	2,648	6,000
A72830		Printing Services	1,466	1,113	1,256	2,200	2,200	148	2,200
A72840		Temporary Employment Services	505	-73	-	2,000	2,000	16,611	85,000
A72970		Per Diem Fees	9,190	10,420	13,240	17,900	17,900	7,675	14,900
A73175		Elevator Inspections	-	293	858	4,500	4,500	395	4,500
A79940		Miscell Contractual Services	-	-	800	-	-	200	-

A79950 All Other Miscellaneous	-	-	1,170	-	-	303	-
AH7X Contractuals	113,898	178,216	150,426	203,699	256,199	126,914	355,519
A83010 Motor Vehicles	-	-	-	61,550	-	-	23,660
A84030 Computer Equipment	-	-	-	11,280	-	-	17,452
AH8X Capital Expenditures	-	-	-	72,830	-	-	41,112
AHEX Total Expenses	3,620,123	3,707,587	3,717,834	4,069,460	4,049,130	3,131,840	4,020,154

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	120,934	112,201	112,201	115,197	2,996	3%
A46X Charges for Services	358,424	375,000	375,000	375,000	-	0%
AH4X Total Revenue	479,358	487,201	487,201	490,197	2,996	1%
AH5X Personnel	3,547,221	3,565,397	3,565,397	3,618,835	53,437	1%
AH6X Commodities	24,527	25,932	25,932	24,475	(1,457)	-6%
AH74X Benefits	1,259,681	1,294,341	1,294,341	1,293,924	(418)	0%
AH7X Contractuals	203,810	327,820	327,820	328,734	914	0%
AH8X Capital Expenditures	-	18,600	0	42,212	23,612	127%
AH8X Total Expenses	5,035,239	5,232,091	5,213,491	5,308,179	76,089	1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	46	45	45
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↓ Regular Salaries and Wages (51110) are down slightly from FY16 due to long-term individuals leaving and hiring for those positions at the starting salary.
- ↓ Capital Expenditures consists of IT replacements of 28 desktop bundles, 3 laptop bundles, 2 Hybrid bundles, 1 Mobile workstation, and an additional monitor. This is in accordance with the IT replacement schedule.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Projected	CY2017 Target
Cases Appointed				
Felony	2,282	2,139	2,286	2,200
Misdemeanor	3,072	2,893	2,796	2,800
DUI	658	647	632	625
Juvenile: Abuse & Neglect	162	163	182	150
Juvenile: Adoption	12	18	26	2
Juvenile: Delinquency	508	534	494	538
Cases Disposed				
Felony	2,363	2,292	2,420	2,300
Misdemeanor	3,664	3,119	3,060	3,000
DUI	723	720	730	700
Juvenile: Abuse & Neglect	218	227	268	230
Juvenile: Adoption	12	18	18	2
Juvenile: Delinquency	601	612	588	568
Case Disposal Rate				
Felony	104%	107%	106%	105%
Misdemeanor	119%	108%	109%	107%
DUI	110%	111%	116%	112%
Juvenile: Abuse & Neglect	135%	140%	147%	153%
Juvenile: Adoption	100%	100%	69%	100%
Juvenile: Delinquency	118%	115%	119%	106%

- ❖ Cases Disposed may include cases that were appointed in a prior year. As a result, the Case Disposal Rate may exceed 100 percent.
- ❖ Performance data is tracked on a calendar year basis.

Lake County Revenue Budget Comparison Report - Five Year History

Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45280	Salary Reimbursement	87,737	104,795	120,934	112,201	112,201	67,166	115,197
A45350	Other State Funds	9,575	250	-	-	-	9,600	-
A45X Intergovernmental		97,312	105,045	120,934	112,201	112,201	76,766	115,197
A46010	Fees	343,067	358,327	354,507	370,000	370,000	284,084	370,000
A46391	Guardian Ad Litem Fees	4,250	6,250	3,917	5,000	5,000	5,000	5,000
A46X Charges for Services		347,317	364,577	358,424	375,000	375,000	289,084	375,000
A49910	All Other Miscellaneous Revenue	-	468	-	-	-	-	-
AHM Miscellaneous		-	468	-	-	-	-	-
AH4X Total Revenue		444,629	470,090	479,358	487,201	487,201	365,850	490,197

Lake County Expense Budget Comparison Report - Five Year History

Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	3,280,989	3,389,948	3,454,495	3,535,085	3,535,085	2,854,956	3,588,062
A51120	Permanent PT Salaries/Wages	80,856	55,489	55,994	57,232	57,232	46,056	58,365
A51135	Payroll Contingency	-	-	-	-26,920	-26,920	-	-27,593
A51210	Performance Appraisals	-	-	1,459	-	-	1,788	-
A51220	Vacation payout	17,370	28,443	21,616	-	-	21,468	-
A51230	Sick Payout	14,982	20,181	13,541	-	-	10,455	-
A51240	Opt Out Premium	1,731	346	115	-	-	-	-
AH5X Personnel		3,395,929	3,494,407	3,547,221	3,565,397	3,565,397	2,934,724	3,618,835
A61030	Books Manuals And Periodicals	4,566	5,077	5,366	5,000	5,000	684	5,000
A61040	Operational Supplies	18,765	15,676	17,473	18,000	18,000	8,554	18,000
A65090	Gasoline	4,039	3,395	1,687	2,932	2,932	919	1,475
AH6X Commodities		27,370	24,148	24,527	25,932	25,932	10,156	24,475
A74080	H/L/D Employee Benefits	574,007	621,476	639,708	653,074	653,074	516,028	645,726
A74100	Retirement Benefits/FICA	245,547	251,843	254,545	272,524	272,524	211,432	276,841
A74110	Retirement Benefits/IMRF	383,690	386,272	365,428	368,743	368,743	295,351	371,357
AH74X Benefits		1,203,243	1,259,591	1,259,681	1,294,341	1,294,341	1,022,811	1,293,924
A71120	Interpreters	840	730	150	2,500	2,500	570	2,500
A71140	Legal Services	-	-	-	210,000	210,000	157,600	210,000
A71150	Consultants	109,200	106,950	121,200	1,200	1,200	800	1,200
A71470	Employee Relations	-	-	1,020	1,175	1,175	231	1,175
A71500	Trips And Training	21,598	18,813	14,754	25,000	25,000	11,157	25,000
A71810	Dues And Subscriptions	1,702	4,206	4,865	3,708	3,708	2,170	3,782
A71830	Transcripts _A71830	1,577	2,956	2,143	7,500	7,500	2,404	7,500
A71950	Cellular Phones	1,660	2,252	1,553	1,500	1,500	934	1,500
A71955	Cell Phone Allowance	-	480	1,005	1,560	1,560	1,150	1,560
A72210	Motor Vehicle Maintenance & Repairs	4,887	2,979	6,187	3,477	3,477	1,874	4,317
A72280	Equipment Maintenance	-	-	-	500	500	-	500
A72520	Record Storage	-	-	9,180	10,000	10,000	-	10,000
A72530	Equipment Rental	7,392	6,716	4,264	9,700	9,700	4,502	9,700
A72560	All Other Rentals	-	-	-	-	-	6,901	-
A72960	Witness Fees	18,035	37,079	37,490	40,000	40,000	4,130	40,000
A79940	Miscell Contractual Services	-	-	-	10,000	10,000	705	10,000
AH7X Contractuals		166,891	183,160	203,810	327,820	327,820	195,128	328,734
A83010	Motor Vehicles	-	-	-	16,000	-	-	-
A84030	Computer Equipment	-	-	-	2,600	-	-	42,212
AH8X Capital Expenditures		-	-	-	18,600	-	-	42,212
AHEX Total Expenses		4,793,433	4,961,306	5,035,239	5,232,091	5,213,491	4,162,819	5,308,179

Recorder of Deeds

DEPARTMENT PURPOSE: The Recorder of Deeds Office records all documents as required by the Illinois Statutes and provides for the efficient and effective retrieval of recorded documents.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	4,133,624	4,127,893	4,127,893	4,127,893	-	0%
AH4X Total Revenue	4,133,624	4,127,893	4,127,893	4,127,893	-	0%
AH5X Personnel	554,766	569,842	569,842	486,608	(83,234)	-15%
AH6X Commodities	3,220	8,100	8,100	8,100	-	0%
AH74X Benefits	190,325	188,027	188,027	150,009	(38,018)	-20%
AH7X Contractuals	28,837	40,560	40,560	40,560	-	0%
AH6X Total Expenses	777,147	806,529	806,529	685,277	(121,252)	-15%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	13	10	8
Part Time	1	0	0

BUDGET HIGHLIGHTS:

- ❖ Revenues for the Recorder of Deeds in the General Fund are expected to be flat compared to FY2016 at \$4,127,893, based on 100,000 recorded documents.
- ↓ Expenses declined \$121,252 as two full time positions moved from the property tax General Fund to the Recorder Automation Fund.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Documents Recorded	92,451	99,309	98,571	100,000
Documents Recorded Per Day	371	251	352	400
Documents Recorded Per FTE	5,778	7,222	7,582	7,692

Lake County Revenue Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	5,249,861	3,416,693	4,035,402	4,032,893	4,032,893	3,233,302	4,032,893
A46930	GIS Fees	106,553	90,937	98,222	95,000	95,000	72,690	95,000
A46935	Rental Housing Support Fee - County	41,830	-	-	-	-	-	-
A46X Charges for Services		5,398,244	3,507,630	4,133,624	4,127,893	4,127,893	3,305,992	4,127,893
A49910	All Other Miscellaneous Revenue	-	93,258	-	-	-	-	-
AHM Miscellaneous		-	93,258	-	-	-	-	-
AH4X Total Revenue		5,398,244	3,600,888	4,133,624	4,127,893	4,127,893	3,305,992	4,127,893

Lake County Expense Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	639,582	659,821	538,592	555,342	555,342	402,028	454,317
A51120	Permanent PT Salaries/Wages	4,439	-	-	-	-	-	17,791
A51200	Temporary PT Salaries/Wages	-	-	-	10,000	10,000	410	10,000
A51210	Performance Appraisals	1,267	1,349	1,350	-	-	-	-
A51220	Vacation payout	12,521	-	10,555	-	-	278	-
A51230	Sick Payout	9,106	-	-	-	-	-	-
A51240	Opt Out Premium	3,865	4,500	4,269	4,500	4,500	3,634	4,500
AH5X Personnel		670,781	665,670	554,766	569,842	569,842	406,351	486,608
A61010	Office Supplies	4,620	3,362	3,220	5,100	5,100	2,055	5,100
A61040	Operational Supplies	2,168	85	-	3,000	3,000	-	3,000
A65180	Miscellaneous Commodities	135	-	-	-	-	-	-
AH6X Commodities		6,923	3,446	3,220	8,100	8,100	2,055	8,100
A74080	H/L/D Employee Benefits	114,644	112,548	90,261	85,539	85,539	57,918	64,929
A74100	Retirement Benefits/FICA	49,463	49,388	41,207	43,593	43,593	29,593	37,226
A74110	Retirement Benefits/IMRF	76,074	75,345	58,856	58,895	58,895	41,804	47,855
AH74X Benefits		240,180	237,281	190,325	188,027	188,027	129,315	150,009
A71450	Mileage Reimbursement	306	285	296	1,000	1,000	196	1,000
A71470	Employee Relations	154	-	-	350	350	-	350
A71500	Trips And Training	164	-	-	2,000	2,000	-	2,000
A71810	Dues And Subscriptions	627	1,080	1,435	1,275	1,275	481	1,275
A71820	Dues	-	50	-	-	-	-	-
A71950	Cellular Phones	1,439	777	962	1,800	1,800	467	1,800
A71970	Courier Services	7,217	532	-	360	360	-	360
A72280	Equipment Maintenance	986	-	750	3,000	3,000	790	3,000
A72520	Record Storage	5,770	5,943	11,495	12,000	12,000	8,180	12,000
A72530	Equipment Rental	2,221	1,994	4,785	6,375	6,375	3,589	6,375
A72830	Printing Services	4,739	6,276	6,354	7,300	7,300	-	7,300
A79950	All Other Miscellaneous	806	5,140	2,760	5,100	5,100	946	5,100
AH7X Contractuals		24,429	22,077	28,837	40,560	40,560	14,649	40,560
AHEX Total Expenses		942,314	928,474	777,147	806,529	806,529	552,369	685,277

Health and Community Services Committee

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, coordinating and delivering state and local services, and disseminating information to educators, school districts and the community.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	51,389	38,658	38,658	54,435	15,777	41%
AH4X Total Revenue	51,389	38,658	38,658	54,435	15,777	41%
AH5X Personnel	447,305	453,446	453,446	444,383	(9,063)	-2%
AH6X Commodities	4,813	6,250	6,250	6,250	-	0%
AH74X Benefits	178,255	179,872	179,872	177,158	(2,714)	-2%
AH7X Contractuals	95,932	116,790	116,790	116,790	-	0%
AHEX Total Expenses	726,304	756,357	756,357	744,581	(11,776)	-2%

STAFFING SUMMARY:

Position Type	FY2014 Budget	FY2015 Budget	FY2017 Budget
Full Time	9	9	9
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ The Regional Office of Education (ROE) is increasing Salary Reimbursement (45280) revenue by \$15,177 to reduce the amount of property tax dollars needed to fund expenditures.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
School Building Permits Issued – Total	182	202	260*	260
School Building Permits Issued – New Construction	2	6	8	8
School Building Permits Issued – Major Renovations	52	63	65	65
School Building Permits Issued – All Other	128	133	150	150
Professional Development Session Participants	1,750	1366	1,600	1600
Participants Who Rated Sessions as Excellent or Good	96%	88%	90%	90%
Bus Drivers Trained – Total (New + Refresher)	2,494	2,545	2500	2500
Bus Drivers Trained per Trainer	499	509	500	500

*Change in permit tracking method.

Lake County Revenue Budget Comparison Report - Five Year History

Regional Office of Education.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45280	Salary Reimbursement	39,741	38,586	35,389	22,658	22,658	20,087	38,435
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	16,000
A45X	Intergovernmental	55,741	54,586	51,389	38,658	38,658	36,087	54,435
AH4X	Total Revenue	55,741	54,586	51,389	38,658	38,658	36,087	54,435

Lake County Expense Budget Comparison Report - Five Year History

Regional Office of Education.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	415,649	429,429	425,655	436,912	436,912	346,507	426,470
A51120	Permanent PT Salaries/Wages	10,346	12,169	10,604	9,947	9,947	7,053	11,245
A51140	Overtime Salaries And Wages	3,279	1,125	2,581	3,588	3,588	2,527	3,668
A51210	Performance Appraisals	-	-	802	-	-	-	-
A51220	Vacation payout	6,332	-	684	-	-	12,872	-
A51230	Sick Payout	-	-	3,229	-	-	9,036	-
A51240	Opt Out Premium	2,942	3,000	3,750	3,000	3,000	2,481	3,000
AH5X Personnel		438,547	445,722	447,305	453,446	453,446	380,476	444,383
A61010	Office Supplies	5,521	4,819	4,813	6,250	6,250	1,257	6,250
AH6X Commodities		5,521	4,819	4,813	6,250	6,250	1,257	6,250
A74080	H/L/D Employee Benefits	99,663	113,543	101,650	98,527	98,527	85,799	97,986
A74100	Retirement Benefits/FICA	31,378	31,529	31,825	34,689	34,689	27,295	33,995
A74110	Retirement Benefits/IMRF	48,190	47,556	44,780	46,656	46,656	37,571	45,176
AH74X Benefits		179,231	192,628	178,255	179,872	179,872	150,665	177,158
A71150	Consultants	79,948	77,620	70,711	79,000	79,000	54,903	79,000
A71450	Mileage Reimbursement	3,156	3,281	3,231	4,000	4,000	1,950	4,000
A71470	Employee Relations	-	158	250	250	250	264	250
A71500	Trips And Training	1,432	979	742	1,500	1,500	220	1,500
A71810	Dues And Subscriptions	4,945	4,275	4,624	4,500	4,500	3,699	4,500
A71940	Telephone	4,124	4,242	3,461	5,000	5,000	1,581	5,000
A72280	Equipment Maintenance	4,135	4,408	4,766	5,300	5,300	1,943	5,300
A72530	Equipment Rental	4,190	3,397	1,988	3,640	3,640	1,491	3,640
A72820	Postage	11,215	9,181	5,878	13,000	13,000	5,655	13,000
A79950	All Other Miscellaneous	270	284	280	600	600	24	600
AH7X Contractuals		113,414	107,824	95,932	116,790	116,790	71,729	116,790
AH7X Total Expenses		736,714	750,994	726,304	756,357	756,357	604,128	744,581

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	928,779	887,057	887,057	880,007	(7,050)	-1%
A45X Intergovernmental	5,392,710	5,355,633	5,362,673	5,429,978	74,345	1%
A46X Charges for Services	1,920,614	2,076,421	2,076,421	1,733,006	(343,415)	-17%
A49X Transfers	0	55,000	55,000	78,297	23,297	42%
AHM Miscellaneous	495,769	179,049	179,049	411,764	232,715	130%
AH4X Total Revenue	8,737,872	8,553,160	8,560,200	8,533,052	(20,108)	0%
AH5X Personnel	38,965,921	40,903,902	40,904,452	40,949,164	45,263	0%
AH6X Commodities	1,990,625	2,371,202	2,377,692	2,068,499	(302,703)	-13%
AH74X Benefits	15,494,236	15,976,405	15,976,405	16,064,677	88,272	1%
AH7X Contractuals	4,474,478	5,425,548	5,442,298	5,487,666	62,118	1%
AH8X Capital Expenditures	-	1,607,834	0	2,134,218	526,384	33%
AHEX Total Expenses	60,925,260	66,284,890	64,700,846	66,704,224	419,334	1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	489	483	483
Part Time	51	51	53

BUDGET HIGHLIGHTS:

- ❖ The FY2017 budget includes funding for an additional IT Technician position. During FY2016, it was determined that this position would help the Sheriff's Office with various needs, including 24 hour support to its various technology systems. This position is partially offset by the elimination of a vacant Foreclosure Specialist position.
- ❖ The FY2017 budget also includes the addition of two part time Redaction Clerk positions as part of the Body Worn Camera initiative. These two positions are housed in the Sheriff's Office and funded by the Liability Insurance Fund.
- ↓ Prisoner Review and Vehicle Fine Collection (43055) decreased \$8,000 based upon prior year actuals and FY2016 projections.
- ↓ All Other Salary Reimbursement (45020) decreased \$29,183 based upon current activity.
- ↓ Sheriff Work Release (45120) decreased \$30,920 based upon current activity.

- ↑ Revenue from Municipalities (45380) increased \$145,586 in response to current and anticipated municipal contracts.
- ↓ Eviction Service Fees (46305) decreased \$25,630 based upon recent activity.
- ↓ Marine Unit Fines (46320) decreased \$22,563 based upon recent activity.
- ↓ Foreclosure Fees (46330) decreased \$250,000 in response to a decrease in foreclosure activity.
- ↓ Electronic Monitoring System Service (46750) decreased \$20,145 based upon recent activity.
- ↑ Telephone Commissions (48040) increased \$225,000 based upon current activity.
- ↓ Gasoline (65090) decreased \$250,000 in response to current activity, the projected decline in fuel prices, and anticipated need for FY2017.
- ↓ Motor Vehicle Maintenance & Repairs (72210) decreased \$100,000 based upon anticipated need in FY2017.

PERFORMANCE INFORMATION:

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Year-To-Date
UCR Part I Crimes Reported – Total	1,710	1,471	1,166	99
UCR Part I Crimes Reported – Violent Crimes	71	76	76	27
UCR Part I Crimes Reported – Property Crimes	1,639	1,395	1,080	372
Arrests				
Arrests for UCR Part I Crimes – Violent Crimes	98	34	32	17
Arrests for UCR Part I Crimes – Property Crimes	229	158	124	45
Arrests for Driving Under the Influence (DUI)	398	404	367	221
All Other Arrests	1,421	1,202	NA	NA
Motor Vehicle Accidents – Total	4,533	4,447	3,988	2,657
Motor Vehicle Accidents – With Fatalities	15	8	9	10
Motor Vehicle Accidents – With Fatalities – Involving Alcohol	NA	NA	5	5
In-Jail Assaults – Total	82	64	54	46
In-Jail Assaults – Prisoner-on-Prisoner	68	52	52	42
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	2	3	5	1
In-Jail Assaults – Prisoner-on-Officer	11	8	2	4
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	1	1	2	4
Safety Incidents – All Locations – Total	161	187	130	170
Safety Incidents – Vehicle Only	57	75	45	79
Safety Incidents – Workers’ Compensation Only	91	75	53	59
Safety Incidents – General Liability Only	13	37	32	32

* FY2016 Year-To-Date data is through September 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A43020	False Alarm Fees	6,275	7,025	8,575	5,000	5,000	97,468	5,000
A43050	Fines Sheriff	765,092	684,468	768,612	725,407	725,407	552,049	725,407
A43055	Prisoner Review and Vehicle Fine collection	75,534	64,221	62,751	70,000	70,000	44,925	62,000
A43065	Administrative Adjudication Court Fines	3,405	2,456	7,650	1,650	1,650	20,871	6,500
A43080	Parking Fines Sheriff	6,456	3,695	1,100	5,000	5,000	665	1,100
A43100	DUI Fines Sheriff	71,691	80,148	80,091	80,000	80,000	62,317	80,000
A43X	Fines and Forfeitures	928,453	842,012	928,779	887,057	887,057	778,296	880,007
A45020	All Other Salary Reimbursement	229,496	289,611	261,367	267,065	274,105	107,139	237,882
A45100	Sheriff Convey Pers To Inst	18,797	22,560	12,004	20,000	20,000	8,527	11,000
A45105	Sheriff IST - Interstate Transfer	11,649	9,465	9,844	9,000	9,000	8,181	8,000
A45110	Sheriff Law Enforcemnt Training	59,809	20,125	55,954	20,753	20,753	-	58,000
A45120	Sheriff Work Release	585,181	727,479	872,674	740,920	740,920	293,369	710,000
A45130	SSA Jail Incentive	38,000	28,840	27,822	40,000	40,000	31,312	26,000
A45330	Grants - Other	5,201	74,872	22,283	-	-	-	-
A45334	Grants - Federal	8,950	-	-	-	-	-	-
A45340	Other Federal Funds	187,663	126,036	101,049	124,385	124,385	-	100,000
A45380	Revenue From Municipalities	3,607,793	3,785,638	4,029,713	4,133,510	4,133,510	3,268,890	4,279,096
A45X	Intergovernmental	4,752,540	5,084,626	5,392,710	5,355,633	5,362,673	3,717,418	5,429,978
A46010	Fees	-	1,170	-	1,000	1,000	-	-
A46125	Sheriff Bond Fees	80,598	76,545	74,298	79,632	79,632	52,227	71,000
A46260	Warrant Fees	135,864	132,709	130,072	129,000	129,000	90,894	125,000
A46267	Kiosk Surcharge	12,081	-	-	-	-	-	-
A46270	Fire Arms Training Fees	5,445	5,370	5,880	5,445	5,445	1,495	1,800
A46280	Photograph Fee's	555	1,481	1,278	2,000	2,000	75	400
A46290	Special Police Services	290,859	291,640	286,582	282,726	282,726	263,004	282,726
A46300	Sheriff Fees-Circuit Clerk	251,326	229,142	211,877	220,000	220,000	189,967	220,000
A46305	Eviction Service Fees	140,740	120,454	101,664	125,630	125,630	77,506	100,000
A46310	Foreign Service	72,402	66,281	64,070	65,000	65,000	47,905	65,000
A46320	Marine Unit Fines	63,056	48,327	23,852	44,563	44,563	13,503	22,000
A46330	Foreclosure Fees	1,625,425	1,060,600	800,100	850,000	850,000	449,500	600,000
A46335	Eviction Rescheduling Fee	7,981	5,558	4,122	5,000	5,000	3,720	5,000
A46420	Copy Charges	27,990	30,199	24,599	28,000	28,000	14,791	20,000
A46740	Sex Offender Registration Fee	3,313	3,594	4,267	3,300	3,300	7,530	6,000
A46745	Violent Offenders Against Youth Registration Fee	90	70	160	100	100	132	100
A46750	Elect Monitor System Service	207,871	174,719	153,983	200,145	200,145	124,637	180,000
A46795	Arrestee's Medical Cost Fund	23,247	24,258	24,640	23,480	23,480	17,279	23,480
A46850	All Other Charges For Services	8,476	4,206	6,732	8,000	8,000	8,266	8,000
A46970	Finger Print Fees	3,232	3,295	2,440	3,400	3,400	1,888	2,500
A46X	Charges for Services	2,960,551	2,279,618	1,920,614	2,076,421	2,076,421	1,364,319	1,733,006
A49920	Transfers From Other Funds	-	-	-	55,000	55,000	-	78,297
A49X	Transfers	-	-	-	55,000	55,000	-	78,297
A44030	Other Rentals	1	1	1	-	-	-	-
A48010	Interest	4,162	950	1,877	549	549	8,324	1,000
A48040	Telephone Commissions	238,851	220,019	492,532	175,000	175,000	184,452	400,000
A48045	Video Visitation Commission	576	3,179	1,359	3,500	3,500	2,277	10,764
AHM	Miscellaneous	243,590	224,149	495,769	179,049	179,049	195,053	411,764
AH4X	Total Revenue	8,885,133	8,430,405	8,737,872	8,553,160	8,560,200	6,055,085	8,533,052

Lake County Expense Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	31,996,418	32,065,876	32,008,341	37,630,782	37,630,782	25,902,819	37,746,903
A51120	Permanent PT Salaries/Wages	944,976	957,892	830,534	1,330,629	1,330,629	17,412	1,161,973
A51135	Payroll Contingency	-	-	-	-1,156,666	-1,156,666	-	-1,143,448
A51140	Overtime Salaries And Wages	1,864,768	2,816,949	3,842,291	2,017,970	2,018,520	3,204,887	2,071,871
A51145	Back Pay Wages	123,202	44,652	2,500	-	-	60,602	-
A51160	Holiday Pay	750,921	950,016	980,314	698,443	698,443	636,202	719,146
A51180	Special Pay	792,470	792,930	821,819	318,063	318,063	847,691	325,220
A51200	Temporary PT Salaries/Wages	-	-	11,262	-	-	589,777	-
A51210	Performance Appraisals	24,378	29,781	24,730	-	-	4,696	-
A51220	Vacation payout	104,657	142,093	228,385	-	-	161,874	-
A51230	Sick Payout	106,448	84,712	148,825	-	-	98,789	-
A51240	Opt Out Premium	68,363	61,382	66,920	64,680	64,680	52,671	67,500
AH5X Personnel		36,776,601	37,946,282	38,965,921	40,903,902	40,904,452	31,577,420	40,949,164
A61010	Office Supplies	34,310	27,874	30,212	51,357	51,357	14,023	31,000
A61020	Computer Supplies	-	242	-	-	-	-	700
A61030	Books Manuals And Periodicals	2,308	4,404	2,855	4,257	4,257	801	4,201
A61040	Operational Supplies	92,901	123,276	91,761	125,000	131,490	45,520	133,547
A61060	Clothing And Uniforms	286,948	285,941	209,742	320,000	320,000	189,622	268,163
A61080	Food and Provisions	927,380	778,619	790,069	786,562	786,562	590,165	786,502
A61090	Printing and Photographic Supplies	5,358	-	4,700	5,358	5,358	4,023	5,375
A63020	Cleaning Supplies	114,440	131,542	137,001	150,292	150,292	116,206	150,298
A63030	Linen And Bedding	28,465	19,671	20,150	36,207	36,207	10,257	36,544
A64010	Shooting Range	9,616	7,357	6,215	14,200	14,200	3,425	14,200
A64020	Ammunition	158,048	123,161	154,371	184,192	184,192	125,562	194,192
A65020	Laboratory Supplies	1,944	1,685	3,526	3,000	3,000	758	3,000
A65090	Gasoline	917,774	731,772	540,022	690,777	690,777	322,120	440,777
AH6X Commodities		2,579,494	2,235,543	1,990,625	2,371,202	2,377,692	1,422,480	2,068,499
A74080	H/L/D Employee Benefits	6,165,156	6,230,345	6,299,238	6,386,065	6,386,065	4,962,208	6,380,940
A74100	Retirement Benefits/FICA	2,709,339	2,799,990	2,871,214	3,129,180	3,129,180	2,307,214	3,132,611
A74110	Retirement Benefits/IMRF	6,145,170	6,412,026	6,323,784	6,461,160	6,461,160	5,092,004	6,551,126
AH74X Benefits		15,019,664	15,442,361	15,494,236	15,976,405	15,976,405	12,361,426	16,064,677
A71150	Consultants	15,425	16,675	32,667	-	-	-	-
A71220	Computer Services	3,168	3,168	3,168	3,168	3,168	2,376	3,168
A71230	Software Maintenance	-	-	46,105	121,579	121,579	63,211	237,326
A71330	Medical Fees	2,227,580	2,181,393	2,372,360	3,027,157	3,027,157	2,081,600	2,959,744
A71470	Employee Relations	-	-	4,978	14,225	14,225	5,759	13,325
A71500	Trips And Training	232,194	281,690	267,431	350,189	350,189	270,072	345,020
A71520	Training	-	-	-	-	-	-	7,050
A71527	Certification/Accreditation Fees	-	-	11,880	18,620	18,620	6,750	33,820
A71530	Programs and Services	1,832	2,642	8,138	3,000	3,000	1,705	3,000
A71650	Security Services	827,562	761,560	717,462	700,000	700,000	543,460	700,000
A71810	Dues And Subscriptions	7,555	9,077	10,857	14,352	14,352	9,976	15,940
A71910	Gas For Heating	7,751	10,732	4,290	8,168	8,168	2,469	8,168
A71920	Electricity	7,980	10,973	11,692	10,973	10,973	8,350	10,973
A71930	Water And Sewer Charges	728	666	479	960	960	271	960
A71950	Cellular Phones	69,955	71,669	83,493	85,674	85,674	42,627	85,674
A71965	Radio User Fees	-	-	-	112,910	112,910	-	145,662
A72010	Extradition Expenses	18,676	33,427	21,380	20,500	20,500	19,772	20,500
A72020	Investigative Expense	23,493	17,902	27,173	23,300	23,300	5,202	23,300

Lake County Expense Budget Comparison Report - Five Year History

Sheriff Department

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72180	Insurance Claims	-	5,000	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	348,752	303,670	301,769	410,000	410,000	222,236	310,000
A72230	Boat Maintenance And Repairs	23,027	20,137	12,051	25,000	25,000	4,359	17,400
A72240	Radio Equipment Maintenance & Repair	-	1,665	-	-	-	-	28,000
A72280	Equipment Maintenance	46,366	45,133	11,035	12,568	12,568	1,173	12,593
A72520	Record Storage	-	-	-	12,771	12,771	11,175	12,771
A72530	Equipment Rental	34,184	29,402	21,379	29,000	29,000	12,443	29,000
A72760	Northern Illinois Crime Lab	156,780	160,433	162,855	164,000	164,000	164,454	164,454
A72840	Temporary Employment Services	-	-	54,973	-	10,000	6,055	-
A72920	Meals And Lodging For Jurors	9,049	8,666	9,868	10,500	10,500	5,660	10,500
A72940	All Other Fees	-	-	5,500	-	6,750	-	-
A79940	Miscell Contractual Services	217,733	336,348	269,103	246,934	246,934	312,132	289,318
A79950	All Other Miscellaneous	-	96,324	2,392	-	-	-	-
AH7X Contractuals		4,279,791	4,408,353	4,474,478	5,425,548	5,442,298	3,803,288	5,487,666
A83010	Motor Vehicles	-	-	-	1,285,500	-	-	1,718,197
A84020	Radios & Electronic Equipment	-	-	-	62,482	-	-	16,588
A84030	Computer Equipment	-	-	-	50,025	-	-	114,198
A84060	Furniture And Office Equipment	-	-	-	13,225	-	-	41,871
A85040	Replacements	-	-	-	196,602	-	-	243,364
AH8X Capital Expenditures		-	-	-	1,607,834	-	-	2,134,218
AHEX Total Expenses		58,655,550	60,032,540	60,925,260	66,284,890	64,700,846	49,164,614	66,704,224

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	7,106	7,000	7,000	7,000	-	0%
AH4X Total Revenue	7,106	7,000	7,000	7,000	-	0%
AH5X Personnel	56,187	57,006	57,006	58,431	1,425	2%
AH6X Commodities	617	800	800	800	-	0%
AH74X Benefits	25,291	26,091	26,091	26,184	93	0%
AH7X Contractuals	56,087	76,225	76,225	76,225	-	0%
AH8X Capital Expenditures	-	880	0	0	(880)	-100%
AH8X Total Expenses	138,182	161,002	160,122	161,640	638	0%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	1	1	1
Part Time	0	0	0

PERFORMANCE INFORMATION:

Measurement	2013	2014	2015	2016 YTD
Candidate Applications	295	311	314	224
Candidates Who Took the Physical Fitness Test	253	266	203	153
Candidates Who Passed the Physical Fitness Test / Percentage	170 / 67%	206 / 77%	160 / 79%	124 / 81%
Candidates Who Took the Written Exam	166	202	160	*
Candidates Who Passed the Written Exam / Percentage	114 / 69%	101 / 50%	96 / 60%	*
Candidates Certified by SMC to Sheriff	30	18	33	*
Candidates Appointed by Sheriff	12	7	16	*

* The recruitment cycle was in process during the time of budget preparation. 2016 YTD information will be updated when information is available.

Lake County Revenue Budget Comparison Report - Five Year History

Sheriff's Merit Commission_M5000010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	-	-	7,106	7,000	7,000	-	7,000
A46X	Charges for Services	-	-	7,106	7,000	7,000	-	7,000
AH4X	Total Revenue	-	-	7,106	7,000	7,000	-	7,000

Lake County Expense Budget Comparison Report - Five Year History

Sheriff's Merit Commission_M5000010

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	48,876	51,539	55,802	57,006	57,006	43,838	58,431
A51140	Overtime Salaries And Wages	-	-	385	-	-	-	-
A51220	Vacation payout	-	-	-	-	-	1,934	-
A51230	Sick Payout	-	-	-	-	-	6,578	-
AH5X Personnel		48,876	51,539	56,187	57,006	57,006	52,349	58,431
A61010	Office Supplies	774	671	617	800	800	399	800
AH6X Commodities		774	671	617	800	800	399	800
A74080	H/L/D Employee Benefits	6,253	14,287	15,614	15,732	15,732	12,104	15,619
A74100	Retirement Benefits/FICA	3,614	3,698	4,018	4,361	4,361	3,794	4,470
A74110	Retirement Benefits/IMRF	5,566	5,595	5,660	5,997	5,997	5,231	6,094
AH74X Benefits		15,433	23,581	25,291	26,091	26,091	21,129	26,184
A71150	Consultants	-	-	-	20,000	20,000	-	20,000
A71330	Medical Fees	10,276	15,460	21,904	-	-	-	-
A71450	Mileage Reimbursement	2,543	2,613	2,008	3,000	3,000	911	3,000
A71470	Employee Relations	-	-	25	25	25	-	25
A71490	Employment Ads-Help Wanted	-	298	3,242	4,000	4,000	-	4,000
A71500	Trips And Training	159	455	235	500	500	-	500
A71810	Dues And Subscriptions	590	590	300	790	790	300	790
A72970	Per Diem Fees	7,100	14,410	15,100	14,410	14,410	9,560	14,410
A79940	Miscell Contractual Services	1,215	9,785	10,660	30,500	30,500	10,290	30,500
A79950	All Other Miscellaneous	2,937	3,417	2,613	3,000	3,000	1,527	3,000
AH7X Contractuals		24,820	47,028	56,087	76,225	76,225	22,589	76,225
A84030	Computer Equipment	-	-	-	880	-	-	-
AH8X Capital Expenditures		-	-	-	880	-	-	-
AHEX Total Expenses		89,903	122,819	138,182	161,002	160,122	96,465	161,640

Law and Judicial Committee

State's Attorney

DEPARTMENT PURPOSE: The State's Attorney has the statutory duty to prosecute crimes occurring within Lake County, to represent County officials and agencies as their legal advisor, to enforce Lake County building and zoning ordinances, and to handle mental health commitment proceedings and a wide variety of other legal matters.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	3,574	4,000	4,000	4,000	-	0%
A45X Intergovernmental	1,644,631	1,677,133	1,677,133	1,706,793	29,660	2%
A46X Charges for Services	245,105	175,000	175,000	175,000	-	0%
A49X Transfers	-	39,190	39,190	39,190	-	0%
AHM Miscellaneous	1,538	500	500	500	-	0%
AH4X Total Revenue	1,894,848	1,895,823	1,895,823	1,925,483	29,660	2%
AH5X Personnel	10,019,942	10,115,113	10,115,113	9,944,839	(170,274)	-2%
AH6X Commodities	79,907	121,855	121,855	109,996	(11,859)	-10%
AH74X Benefits	3,619,906	3,664,866	3,664,866	3,707,568	42,701	1%
AH7X Contractuals	685,808	665,584	694,020	700,041	34,457	5%
AH8X Capital Expenditures	-	61,275	0	129,123	67,848	111%
AH8X Total Expenses	14,405,563	14,628,693	14,595,854	14,591,567	(37,127)	0%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2015 Budget	FY2017 Budget
Full Time	130	131	129
Part Time	12	9	9

BUDGET HIGHLIGHTS:

- ▼ All Other Salary Reimbursement (45020) decreased by \$17,098 based on a shift in grant revenue from salary reimbursements to federal grant awards. The decrease in (45020) is offset by an equal increase in Federal grant funds (45334) for two VOCA Victim/Witness Coordinator grants – CAC Victim Services and CAC Bi-Lingual Victim Services. Expenses not covered by federal grant funds are reimbursed by the CAC.
- ❖ State Grant Revenue (45333) is expected to remain level in FY17 and Federal Grant Revenue (45334) is expected to increase by approximately \$49,000. Federal funding for four VOCA grants increased by a total of \$53,165. Funding for Juvenile Justice Council Grant increased \$6,763. Funding for Juvenile Victim Offender Mediation Grant increased by \$2,106. Juvenile Accountability Block Grant (JABG) funding was eliminated for FY17; reduction of \$12,913 in federal grant funding.
- ▲ Capital replacements include 42 desktop computers, 3 laptop computers and 2 vehicles.
- ▼ During the budget process, 2 full time positions were eliminated, which provides approximately \$200,000 in salary and benefit savings to the County.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Children’s Advocacy Center: Children Interviewed	681	615	544	NA

- ❖ Child interviews are performed at the Children’s Advocacy Center as part of any investigation into allegations of physical or sexual abuse of a child or adult with developmental disabilities.

Lake County Revenue Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A43060	Overweight Fees - States Attorney	7,617	9,515	3,574	4,000	4,000	1,014	4,000
A43X Fines and Forfeitures		7,617	9,515	3,574	4,000	4,000	1,014	4,000
A45020	All Other Salary Reimbursement	125,613	130,237	135,105	146,947	146,947	-	129,849
A45120	Sheriff Work Release	37	-	-	-	-	-	-
A45140	Child Support IV-D Reimb	761,871	722,627	761,061	700,000	700,000	371,881	700,000
A45280	Salary Reimbursement	156,733	132,621	144,677	144,677	144,677	108,508	144,677
A45330	Grants - Other	6,250	-6,250	12,179	-	-	-5,929	-
A45333	Grants - State	21,758	97,937	107,178	71,000	71,000	40,496	77,762
A45334	Grants - Federal	518,338	473,815	478,430	478,164	478,164	297,043	468,943
A45350	Other State Funds	6,500	5,500	6,000	5,215	5,215	4,500	5,215
A45400	Revenue From Other Government Bodies	69,674	72,709	-	131,130	131,130	146,979	180,347
A45X Intergovernmental		1,666,775	1,629,194	1,644,631	1,677,133	1,677,133	963,477	1,706,793
A46010	Fees	18,614	43,335	104,271	45,000	45,000	71,366	45,000
A46250	States Attorneys Fees	141,167	132,674	140,834	130,000	130,000	95,975	130,000
A46255	STAA - States Attorney Automation	63,733	60,795	-	-	-	-	-
A46X Charges for Services		223,514	236,804	245,105	175,000	175,000	167,340	175,000
A49920	Transfers From Other Funds	44,098	-	-	39,190	39,190	-	39,190
A49X Transfers		44,098	-	-	39,190	39,190	-	39,190
A49910	All Other Miscellaneous Revenue	2,726	41,855	1,538	500	500	352	500
AHM Miscellaneous		2,726	41,855	1,538	500	500	352	500
AH4X Total Revenue		1,944,731	1,917,369	1,894,848	1,895,823	1,895,823	1,132,183	1,925,483

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	8,893,119	9,260,045	9,498,747	9,718,603	9,718,603	7,648,637	9,636,555
A51120	Permanent PT Salaries/Wages	477,963	422,493	414,514	484,617	484,617	336,101	393,803
A51135	Payroll Contingency	-	-	-	-101,607	-101,607	-	-102,019
A51140	Overtime Salaries And Wages	-	-	56	-	-	-	-
A51210	Performance Appraisals	9,560	11,789	20,368	-	-	3,317	-
A51220	Vacation payout	32,606	26,443	56,111	-	-	26,489	-
A51230	Sick Payout	9,082	15,519	17,280	-	-	15,982	-
A51240	Opt Out Premium	18,345	17,192	12,865	13,500	13,500	12,692	16,500
AH5X Personnel		9,440,676	9,753,481	10,019,942	10,115,113	10,115,113	8,043,218	9,944,839
A61010	Office Supplies	11,345	12,100	11,423	18,000	18,000	7,021	18,000
A61020	Computer Supplies	5,427	6,498	3,201	9,700	9,700	1,802	6,500
A61030	Books Manuals And Periodicals	24,845	24,329	25,986	24,634	24,634	21,566	24,634
A61040	Operational Supplies	52,481	44,161	28,435	51,671	51,671	5,755	50,000
A65090	Gasoline	17,919	16,246	10,862	17,850	17,850	6,916	10,862
AH6X Commodities		112,017	103,333	79,907	121,855	121,855	43,060	109,996
A74080	H/L/D Employee Benefits	1,574,787	1,752,165	1,866,084	1,877,932	1,877,932	1,449,532	1,901,412
A74100	Retirement Benefits/FICA	687,427	706,269	723,183	773,806	773,806	582,196	778,234
A74110	Retirement Benefits/IMRF	1,067,339	1,079,146	1,030,638	1,013,128	1,013,128	807,720	1,027,922
AH74X Benefits		3,329,553	3,537,580	3,619,906	3,664,866	3,664,866	2,839,448	3,707,568
A71120	Interpreters	4,727	4,817	4,552	5,000	5,000	1,272	5,000
A71140	Legal Services	130,251	128,994	129,004	135,000	135,000	92,758	142,000
A71150	Consultants	11,530	29,032	8,740	27,000	27,000	22,521	30,000
A71230	Software Maintenance	26,634	7,121	11,558	25,000	25,000	1,163	31,200
A71250	Document Imaging	-	17,566	25,737	29,500	29,500	15,825	29,500
A71450	Mileage Reimbursement	5,422	5,669	3,976	6,000	6,000	2,245	6,000
A71470	Employee Relations	2,077	2,024	417	3,550	3,550	3,202	3,550
A71500	Trips And Training	28,944	38,006	38,517	48,000	48,000	21,604	41,000
A71810	Dues And Subscriptions	4,176	4,840	4,555	6,875	6,875	4,321	5,500
A71830	Transcripts _A71830	65,980	64,460	58,431	65,000	65,000	44,435	71,300
A71840	Publications & Legal Notices	8,278	3,554	5,764	14,500	14,500	3,000	11,500
A71910	Gas For Heating	1,497	2,496	1,611	3,833	3,833	767	3,536
A71920	Electricity	3,724	3,681	4,212	7,000	7,000	3,448	5,500
A71930	Water And Sewer Charges	340	320	426	700	700	368	700
A71940	Telephone	942	1,036	80	-	-	-	-
A71950	Cellular Phones	18,760	15,391	14,303	19,611	19,611	10,800	17,571
A71955	Cell Phone Allowance	2,055	4,330	5,100	6,300	6,300	3,700	6,300
A71960	Data/Telecommunications	17,800	12,318	11,052	19,765	19,765	6,549	19,000
A71965	Radio User Fees	-	-	-	4,212	4,212	-	4,212
A71970	Courier Services	3,017	3,251	3,346	3,500	3,500	2,085	3,500
A72020	Investigative Expense	640	306	-	1,000	1,000	-	1,000
A72140	Unemployment Compensation	-	-	214	-	-	-	-
A72170	Liability And Work Comp Insurance	22,793	283	1,258	624	624	624	-
A72210	Motor Vehicle Maintenance & Repairs	8,615	6,511	6,091	8,000	8,000	4,703	8,000
A72280	Equipment Maintenance	-	-	-	400	400	-	400
A72510	Building Rentals	12,584	-	-	-	-	-	-
A72520	Record Storage	-	-	-	59,902	59,902	45,832	59,902
A72530	Equipment Rental	45,251	34,949	24,212	25,512	25,512	20,581	33,610
A72820	Postage	2,292	95	157	350	350	49	350
A72960	Witness Fees	13,701	11,763	4,393	15,000	15,000	3,249	20,500

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	-	-	145,418	-	-	-	-
A79940	Miscell Contractual Services	106,065	103,512	120,050	94,750	121,467	112,937	95,950
A79950	All Other Miscellaneous	23,458	54,224	52,634	29,700	31,418	18,596	43,460
AH7X Contractuals		571,551	560,548	685,808	665,584	694,020	446,631	700,041
A83010	Motor Vehicles	-	-	-	-	-	-	60,239
A84030	Computer Equipment	-	-	-	61,275	-	-	68,884
AH8X Capital Expenditures		-	-	-	61,275	-	-	129,123
AHEX Total Expenses		13,453,796	13,954,941	14,405,563	14,628,693	14,595,854	11,372,356	14,591,567

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	3,678,347	3,560,000	3,560,000	3,620,000	60,000	2%
A49X Transfers	26,800	26,800	26,800	26,800	-	0%
AHM Miscellaneous	868,392	1,203,500	1,203,500	1,504,400	300,900	25%
AH4X Total Revenue	4,573,539	4,790,300	4,790,300	5,151,200	360,900	8%
AH5X Personnel	888,490	969,240	969,240	1,020,176	50,936	5%
AH6X Commodities	6,057	9,200	9,200	8,500	(700)	-8%
AH74X Benefits	357,350	581,807	581,807	371,417	(210,390)	-36%
AH7X Contractuals	67,367	75,135	75,135	65,360	(9,775)	-13%
AH8X Capital Expenditures	-	-	-	26,139	26,139	
AH8X Total Expenses	1,319,265	1,635,382	1,635,382	1,491,591	(143,790)	-9%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	16	16	16
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Tax Sale/Redemption (41150) revenue increased \$60,000 based on anticipated activity for FY2017.
- ↑ Interest (48010) increased \$300,000 based on projected investment activity for FY2017.
- ↑ Personnel expenses increased \$50,936 for anticipated vacation payouts, overtime, and merit increases.
- ↓ Health, Life, & Dental Benefits decreased \$210,390. The FY2017 benefits are calculated based on current enrollment and selected coverage.

Lake County Revenue Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41130	Penalty Cost & Interest On Collect	3,702,525	3,718,301	3,570,767	3,500,000	3,500,000	3,538,103	3,500,000
A41150	Tax Sale/Redemption P I & Cost	94,884	97,684	107,580	60,000	60,000	82,873	120,000
A41X	Taxes	3,797,409	3,815,985	3,678,347	3,560,000	3,560,000	3,620,976	3,620,000
A49920	Transfers From Other Funds	30,965	26,800	26,800	26,800	26,800	-	26,800
A49X	Transfers	30,965	26,800	26,800	26,800	26,800	-	26,800
A48010	Interest	434,135	1,381,542	864,107	1,200,000	1,200,000	584,860	1,500,000
A48011	1st Midwest Bank Interest Earned	2,313	2,382	2,465	1,500	1,500	2,147	2,400
A48015	Gain/Loss on Year End Valuation of Investment	36,714	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	2,020	1,785	1,820	2,000	2,000	1,255	2,000
AHM	Miscellaneous	475,182	1,385,709	868,392	1,203,500	1,203,500	588,262	1,504,400
AH4X	Total Revenue	4,303,556	5,228,494	4,573,539	4,790,300	4,790,300	4,209,239	5,151,200

Lake County Expense Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	914,366	906,640	881,115	966,240	966,240	735,129	1,000,031
A51140	Overtime Salaries And Wages	-	1,307	-	-	-	-	-
A51190	Judges Of Election	185	-	100	-	-	-	-
A51210	Performance Appraisals	-	1,395	1,755	-	-	1,494	1,500
A51220	Vacation payout	4,925	1,471	2,520	-	-	-	15,645
A51230	Sick Payout	5,979	-	-	-	-	-	-
A51240	Opt Out Premium	4,327	2,365	3,000	3,000	3,000	2,538	3,000
AH5X Personnel		929,782	913,179	888,490	969,240	969,240	739,161	1,020,176
A61020	Computer Supplies	-	483	-	-	-	-	-
A61040	Operational Supplies	5,405	9,969	6,057	9,200	9,200	5,892	8,500
A65180	Miscellaneous Commodities	-	93	-	-	-	-	-
AH6X Commodities		5,405	10,545	6,057	9,200	9,200	5,892	8,500
A74080	H/L/D Employee Benefits	187,896	216,940	198,295	405,696	405,696	139,376	186,969
A74100	Retirement Benefits/FICA	67,742	66,388	65,968	74,147	74,147	53,817	78,043
A74110	Retirement Benefits/IMRF	105,269	101,014	93,088	101,964	101,964	75,155	106,404
AH74X Benefits		360,907	384,342	357,350	581,807	581,807	268,348	371,417
A71220	Computer Services	-	1,612	-	-	-	-	-
A71450	Mileage Reimbursement	488	223	219	800	800	-	400
A71470	Employee Relations	-	-	-	400	400	-	400
A71500	Trips And Training	1,391	1,033	818	6,000	6,000	38	1,500
A71810	Dues And Subscriptions	2,797	1,812	2,110	2,625	2,625	1,044	1,500
A71840	Publications & Legal Notices	8,184	7,500	9,600	9,000	9,000	184	9,600
A71950	Cellular Phones	1,801	1,852	1,643	1,800	1,800	1,088	700
A71970	Courier Services	-	-	3,410	3,960	3,960	2,599	3,960
A72260	Office Equip Maintenance And Repairs	-	-	144	3,750	3,750	-	2,000
A72280	Equipment Maintenance	1,560	3,027	2,089	-	-	895	500
A72530	Equipment Rental	1,996	3,916	1,787	3,600	3,600	874	1,500
A72815	Bank Service Charges	3,610	1,744	1,572	1,200	1,200	1,849	1,200
A72830	Printing Services	38,386	40,973	43,976	42,000	42,000	36,096	42,000
A79940	Miscell Contractual Services	-	-	-	-	-	61	100
A79950	All Other Miscellaneous	-	-	-	-	-	204	-
AH7X Contractuals		60,214	63,693	67,367	75,135	75,135	44,932	65,360
A84030	Computer Equipment	-	-	-	-	-	-	26,139
AH8X Capital Expenditures		-	-	-	-	-	-	26,139
AH6X Total Expenses		1,356,308	1,371,758	1,319,265	1,635,382	1,635,382	1,058,332	1,491,591

Other Property Tax Funds

2017 Recommended Budget

Public Works and Transportation Committee

Bridge Tax

DEPARTMENT 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 highway improvement program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	3,902,647	3,904,550	3,904,550	3,904,708	158	0%
A45X Intergovernmental	1,086	56,000	128,000	253,000	197,000	352%
AHM Miscellaneous	12,084	14,698	14,698	15,792	1,094	7%
AH4X Total Revenue	3,915,817	3,975,248	4,047,248	4,173,500	198,252	5%
AH7X Contractuals	83,072	80,900	93,300	82,500	1,600	2%
AH8X Capital Expenditures	3,271,197	3,894,567	9,920,000	4,091,000	196,433	5%
AHEX Total Expenses	3,354,269	3,975,467	10,013,300	4,173,500	198,033	5%

BUDGET HIGHLIGHTS:

- ↑ Bridge Tax fund Revenues are expected to be up \$198,252, mostly from Revenue from other Governments (45400) for road construction and maintenance.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	3,898,480	3,888,996	3,890,908	3,904,550	3,904,550	3,242,681	3,904,708
A41110	Prior Year Property Taxes	1,987	-	942	-	-	971	-
A41120	TIF Districts Property Taxes	11,665	5,084	10,797	-	-	-	-
A41X	Taxes	3,912,132	3,894,081	3,902,647	3,904,550	3,904,550	3,243,652	3,904,708
A45400	Revenue From Other Government Bodies	101,096	20,867	1,086	56,000	128,000	0	253,000
A45X	Intergovernmental	101,096	20,867	1,086	56,000	128,000	0	253,000
A48010	Interest	26,534	24,630	12,084	14,698	14,698	8,708	15,792
AHM	Miscellaneous	26,534	24,630	12,084	14,698	14,698	8,708	15,792
AH4X	Total Revenue	4,039,762	3,939,578	3,915,817	3,975,248	4,047,248	3,252,360	4,173,500

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	52,919	48,491	83,072	80,900	93,300	26,196	82,500
	AH7X Contractuals	52,919	48,491	83,072	80,900	93,300	26,196	82,500
A85020	Roads & Road Constr & Maintenance	4,612,622	5,825,234	3,271,197	3,894,567	9,920,000	4,299,689	4,091,000
	AH8X Capital Expenditures	4,612,622	5,825,234	3,271,197	3,894,567	9,920,000	4,299,689	4,091,000
	AHEX Total Expenses	4,665,540	5,873,725	3,354,269	3,975,467	10,013,300	4,325,885	4,173,500

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	14,107,455	14,128,378	14,128,378	14,128,378	-	0%
A45X Intergovernmental	559,642	479,768	479,768	489,300	9,532	2%
A46X Charges for Services	1,841,118	2,389,989	2,389,989	1,780,458	(609,531)	-26%
A49X Transfers	2,332,701	1,919,345	1,919,345	1,948,252	28,907	2%
AHM Miscellaneous	109,857	579,466	579,466	854,782	275,316	48%
AH4X Total Revenue	18,950,773	19,496,946	19,496,946	19,201,170	(295,776)	-2%
AH5X Personnel	10,279,020	10,580,563	10,580,563	10,898,694	318,131	3%
AH6X Commodities	2,080,736	2,382,321	2,382,321	2,025,290	(357,031)	-15%
AH74X Benefits	3,905,482	4,136,895	4,136,895	4,168,516	31,621	1%
AH7X Contractuals	2,034,164	2,265,784	2,290,653	2,146,778	(119,006)	-6%
AH8X Capital Expenditures	1,742,742	1,239,260	1,490,521	1,128,053	(111,207)	-9%
AHEX Total Expenses	20,042,143	20,604,823	20,880,954	20,367,331	(237,492)	-1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	125	126	129
Part Time	19	20	20

BUDGET HIGHLIGHTS:

- ↑ Full time positions increased due to a transfer of one position from the County Administrator's Office, as well as two permit engineer positions being converted from contractor status based on the recommendations of the FY2016 Operations Assessment. Two engineer positions are being converted from contractor status based on the recommendations of the FY2016 efficiency assessment. The costs for the engineer positions will be reimbursed from the 1/4% Sales Tax for Transportation. This change results in a savings of \$290,589 in the 1/4% Sales Tax fund.
- ↑ Benefits (74X), Electricity (71920), and Miscellaneous Contractual Services (79940) increased due to DOT absorbing payment responsibilities and staff formerly assigned to the Radio Division in the County Administrator's Office.
- ↓ Total revenue decreased \$295,776, largely due to a decrease in Service Station (46830) revenue. This decline is expected as the price of fuel is lower than in previous years.
- ↓ Gasoline (65090) and Diesel (65100) decreased by a combined \$514,391.
- ↓ Capital costs decreased as there were one time replacements in FY2016 for a service station vehicle lift and a back-up computer server power supply. Information on the capital projects that are scheduled is available in the Corporate Capital Improvement section of the FY2017 budget.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Major Access Permit Review Comment Responses Issued Within 15 Days	93%	90%	90%	95%
Intergovernmental or Interagency Agreements Executed	44	40	35	35
Actual Contract Bid Awards As A Percentage Of Est. Construction Costs	90%	90%	95%	90%
Percentage Change In Construction Contract Amt. Due To Change Orders	0.1%	0.1%	+1.0%	0%
County Highway Lane Miles Under Construction	234	197.3	220	200
Roadway Construction Projects...				
...Completed Within 30 Days Of Target Completion Date	73%	59%	83%	80%
...Completed Within 30-60 Days Of Target Completion Date	17%	14%	0%	5%
...Completed More Than 60 Days After Target Completion Date	10%	27%	17%	15%
County Highway Bridges...				
...With A Sufficiency Rating Of 80 Or Higher	91%	NA	90%	NA
...With A Sufficiency Rating Of 50 Or Higher	100	NA	100%	NA
Traffic Signals Connected To The Lake County PASSAGE Network	502	558	587	601
Interconnected Arterial Travel Corridors				
Traffic Signal Travel Corridors Re-Timed	10	10	4	7
Percentage Decrease In Travel Time Achieved In Re-Timed Corridors	18%	11%	17%	10%
Average Lane Miles Maintained Per Snow And Ice Control Route	32.59	32.04	33.47	32.81

- ❖ County highway bridge inspections are performed bi-annually.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	13,644,679	14,183,398	14,064,994	14,114,878	14,114,878	13,687,850	14,114,878
A41110	Prior Year Property Taxes	6,985	-	3,378	-	-	3,540	-
A41120	TIF Districts Property Taxes	42,390	18,533	39,083	13,500	13,500	-	13,500
A41X Taxes		13,694,054	14,201,931	14,107,455	14,128,378	14,128,378	13,691,390	14,128,378
A45150	Highway Dept Rent Right Of Way	48,236	29,680	38,719	19,068	19,068	28,485	28,600
A45340	Other Federal Funds	145,295	142,769	184,686	160,700	160,700	122,723	160,700
A45350	Other State Funds	2,298	-	-	-	-	-	-
A45390	Revenue From Townships	105,600	57,523	96,571	100,000	100,000	19,000	100,000
A45400	Revenue From Other Government Bodies	178,946	141,334	239,666	200,000	200,000	111,999	200,000
A45410	DOT Signs and Markings Revenue	-	-	-	-	-	485	-
A45X Intergovernmental		480,375	371,307	559,642	479,768	479,768	282,692	489,300
A46630	Highway-Motor Equipment Service	706,850	592,152	644,597	710,203	710,203	445,757	700,000
A46650	Highway Permit Fees	45,075	56,325	31,775	70,000	70,000	48,925	50,000
A46660	Highway Truck Fees	90,725	138,335	164,587	110,000	110,000	112,935	125,000
A46670	Utility Fees	168,571	243,315	206,100	200,000	200,000	217,000	200,000
A46700	Site Development Permit Fee	-	-	-	-	-	20	-
A46830	Service Station	1,333,965	1,140,140	794,059	1,299,786	1,299,786	499,636	705,458
A46X Charges for Services		2,345,186	2,170,267	1,841,118	2,389,989	2,389,989	1,324,273	1,780,458
A49920	Transfers From Other Funds	2,012,909	2,201,923	2,332,701	1,919,345	1,919,345	1,553,832	1,948,252
A49X Transfers		2,012,909	2,201,923	2,332,701	1,919,345	1,919,345	1,553,832	1,948,252
A48010	Interest	16,034	16,806	-5,214	4,713	4,713	1,298	4,713
A48110	Subdivision Review Reimbursement	1,275	1,690	758	1,500	1,500	7,014	2,000
A48320	Proceeds From Sale Of Assets	56,463	48,200	76,471	50,000	50,000	65,685	50,000
A49910	All Other Miscellaneous Revenue	23,117	116,874	37,842	523,253	523,253	9,116	798,069
AHM Miscellaneous		96,890	183,570	109,857	579,466	579,466	83,113	854,782
AH4X Total Revenue		18,629,414	19,128,997	18,950,773	19,496,946	19,496,946	16,935,300	19,201,170

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	8,975,847	9,015,002	9,419,366	9,885,831	9,885,831	8,368,472	10,030,496
A51135	Payroll Contingency	-	-	-	-106,874	-106,874	-	-105,982
A51140	Overtime Salaries And Wages	738,526	1,328,840	793,322	795,607	795,607	622,727	737,879
A51160	Holiday Pay	5,091	833	-	-	-	209	-
A51180	Special Pay	4,329	6,435	4,906	-	-	5,103	-
A51190	Judges Of Election	50	-	100	-	-	50	-
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	204,706	231,802
A51210	Performance Appraisals	8,832	14,745	18,481	-	-	5,694	-
A51220	Vacation payout	25,248	49,547	28,439	-	-	17,127	-
A51230	Sick Payout	29,338	41,098	8,926	-	-	9,010	-
A51240	Opt Out Premium	8,884	6,231	5,481	6,000	6,000	4,154	4,500
AH5X Personnel		9,796,145	10,462,729	10,279,020	10,580,563	10,580,563	9,237,252	10,898,694
A61010	Office Supplies	16,469	12,595	13,506	18,000	18,000	6,369	15,200
A61020	Computer Supplies	8,379	7,419	12,107	11,250	11,250	6,525	12,250
A61030	Books Manuals And Periodicals	1,380	1,602	1,012	4,000	4,000	1,165	2,000
A61040	Operational Supplies	21,996	26,851	25,837	31,000	31,000	9,336	25,000
A61060	Clothing And Uniforms	27,192	28,560	29,053	32,000	32,000	31,270	32,000
A63010	Building, Grounds Maintenance Supplies	51,158	40,599	43,260	57,000	57,000	37,496	55,500
A65040	Highway Maintenance and Supplies	33,928	39,591	22,730	46,000	46,000	27,684	-
A65050	Engineering Supplies	2,955	2,735	4,558	6,000	6,000	2,166	6,000
A65060	Sign And Safety Supplies	24,864	27,414	26,853	35,000	35,000	20,168	-
A65070	Automotive Parts	715,770	892,148	716,453	708,000	708,000	618,170	741,000
A65080	Shop Supplies	70,260	75,461	74,218	65,680	65,680	38,660	73,240
A65090	Gasoline	1,324,179	1,229,443	785,074	968,938	968,938	487,061	738,100
A65100	Diesel Fuel	406,384	638,132	271,391	324,453	324,453	143,387	250,000
A65110	Lubricants	56,445	60,955	54,685	75,000	75,000	56,665	75,000
AH6X Commodities		2,761,360	3,083,505	2,080,736	2,382,321	2,382,321	1,486,123	2,025,290
A74080	H/L/D Employee Benefits	1,736,659	1,948,325	2,075,163	2,217,550	2,217,550	1,905,781	2,208,889
A74100	Retirement Benefits/FICA	734,295	784,238	767,678	807,299	807,299	691,274	839,426
A74110	Retirement Benefits/IMRF	1,099,160	1,165,801	1,062,641	1,112,046	1,112,046	930,527	1,120,201
AH74X Benefits		3,570,114	3,898,364	3,905,482	4,136,895	4,136,895	3,527,581	4,168,516
A71150	Consultants	17,613	28,605	26,628	47,000	57,727	47,023	25,000
A71220	Computer Services	78,675	75,326	103,322	109,023	109,023	37,713	119,030
A71330	Medical Fees	3,256	-	3,120	3,000	3,000	368	3,000
A71430	Tuition Reimbursement	2,095	3,820	3,481	6,000	6,000	2,000	8,000
A71450	Mileage Reimbursement	273	-	-	1,000	1,000	-	1,000
A71470	Employee Relations	-	-	3,175	3,575	3,575	3,246	3,725
A71500	Trips And Training	47,573	60,331	49,603	60,000	60,000	41,047	88,459
A71810	Dues And Subscriptions	19,470	18,162	16,796	20,000	20,000	15,020	20,000
A71840	Publications & Legal Notices	4,496	5,416	6,943	6,000	6,000	4,722	7,000
A71910	Gas For Heating	57,914	77,816	59,702	82,950	82,950	54,394	91,450
A71920	Electricity	122,448	101,873	90,128	122,193	122,193	72,840	148,715
A71930	Water And Sewer Charges	7,368	10,374	10,216	11,000	11,000	8,136	12,500
A71940	Telephone	36,836	23,208	12,835	40,000	40,000	6,431	25,014
A71950	Cellular Phones	39,383	48,871	52,903	59,945	59,945	47,530	63,706
A71960	Data/Telecommunications	-	-	-	34,000	34,000	-	34,000
A72210	Motor Vehicle Maintenance & Repairs	74,948	70,265	53,760	65,000	65,000	41,191	66,000
A72240	Radio Equipment Maintenance & Repair	-	45	-	1,500	1,500	1,248	1,500
A72250	Bldg & Grounds Maintenance & Repairs	82,335	85,353	101,902	99,200	109,586	73,871	105,000

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72410	All Other Maintenance And Repairs	378	523	1,972	2,000	2,000	1,613	2,000
A72530	Equipment Rental	8,096	6,723	6,925	9,000	9,000	5,966	9,000
A72820	Postage	3,086	5,152	2,978	8,000	8,000	2,013	6,000
A72830	Printing Services	7,981	8,995	16,918	15,000	15,000	9,908	9,000
A72840	Temporary Employment Services	-	-	17,589	21,418	21,418	21,513	22,489
A73195	Indirect Cost Allocations	891,813	902,953	1,316,065	1,341,280	1,341,280	1,341,280	1,165,090
A79940	Miscell Contractual Services	2,581	92	359	2,500	2,500	1,213	28,500
A79950	All Other Miscellaneous	100,482	76,946	76,845	95,200	98,956	57,697	81,600
AH7X Contractuals		1,609,099	1,610,849	2,034,164	2,265,784	2,290,653	1,897,982	2,146,778
A81020	Right Of Way And Easements	1,166	703	484	5,000	5,000	129	1,000
A82010	Buildings And Structures	116,384	92,848	121,994	275,500	294,759	87,710	81,000
A83010	Motor Vehicles	207,170	18,691	70,227	84,000	84,000	85,171	100,000
A84010	Construction & Maintenance Equipment	625,994	510,277	1,442,793	798,500	1,030,503	800,846	861,200
A84030	Computer Equipment	73,264	67,678	102,503	73,260	73,260	67,011	81,485
A84060	Furniture And Office Equipment	1,669	3,694	4,740	3,000	3,000	1,104	3,368
A85020	Roads & Road Constr & Maintenance	-	-	-	-	-	300	-
AH8X Capital Expenditures		1,025,647	693,891	1,742,742	1,239,260	1,490,521	1,042,269	1,128,053
AH7X Total Expenses		18,762,365	19,749,338	20,042,143	20,604,823	20,880,954	17,191,208	20,367,331

Financial and Administrative Committee

FICA

DEPARTMENT PURPOSE: The FICA dedicated property tax levy fund provides for the County's share of Social Security and Medicare programs. All employer contributions are paid from this fund, with the exception of contributions on behalf of enterprise and agency fund employees.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	11,768,944	12,000,000	12,000,000	11,000,000	(1,000,000)	0%
AHM Miscellaneous	2,214	4,836	4,836	4,836	-	0%
AH4X Total Revenue	11,771,158	12,004,836	12,004,836	11,004,836	(1,000,000)	-8%
AH7X Contractuals	11,308,449	11,941,889	11,941,889	12,021,381	79,492	1%
AH6X Total Expenses	11,308,449	11,941,889	11,941,889	12,021,381	79,492	1%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct	Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100		Property Taxes	10,720,819	10,523,166	11,735,007	12,000,000	12,000,000	11,636,923	11,000,000
A41110		Prior Year Property Taxes	6,283	-	2,818	-	-	2,834	-
A41120		TIF Districts Property Taxes	34,422	13,761	31,119	-	-	-	-
A41X Taxes			10,761,525	10,536,927	11,768,944	12,000,000	12,000,000	11,639,757	11,000,000
A48010		Interest	9,707	13,918	2,214	2,836	2,836	1,213	2,836
A49910		All Other Miscellaneous Revenue	2,898	3,020	-	2,000	2,000	2,486	2,000
AHM Miscellaneous .			12,606	16,938	2,214	4,836	4,836	3,699	4,836
AH4X Total Revenue			10,774,130	10,553,865	11,771,158	12,004,836	12,004,836	11,643,456	11,004,836

Lake County Expense Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	9,938,588	10,888,794	11,308,449	11,941,889	11,941,889	8,428,985	12,021,381
AH7X	Contractuals	9,938,588	10,888,794	11,308,449	11,941,889	11,941,889	8,428,985	12,021,381
AHEX	Total Expenses	9,938,588	10,888,794	11,308,449	11,941,889	11,941,889	8,428,985	12,021,381

Health and Community Services Committee

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	19,894,932	21,873,320	21,873,320	16,806,837	(5,066,483)	-23%
A42X Licenses & Permits	2,017,537	1,983,806	1,983,806	2,016,680	32,874	2%
A43X Fines and Forfeitures	39,006	30,462	30,462	32,000	1,538	5%
A45X Intergovernmental	39,695,587	40,640,736	42,560,115	42,427,444	1,786,707	4%
A46X Charges for Services	3,607,620	4,264,947	4,264,947	3,923,369	(341,578)	-8%
A49X Transfers	7,781,886	7,730,597	7,730,597	7,870,011	139,414	2%
AHM Miscellaneous	187,615	418,064	418,064	394,000	(24,064)	-6%
AH4X Total Revenue	73,224,183	76,941,933	78,861,312	7,470,341	471,592	%
AH5X Personnel	43,081,974	45,543,873	45,920,352	46,558,977	1,015,105	2%
AH6X Commodities	1,913,723	2,117,882	2,166,426	2,110,404	(7,478)	0%
AH74X Benefits	16,105,133	17,635,695	17,807,004	17,754,647	118,952	1%
AH7X Contractuals	9,389,120	8,942,338	9,359,007	9,136,940	194,602	2%
AH8X Capital Expenditures	1,150,048	796,687	3,715,896	909,372	112,685	14%
AHEX Total Expenses	71,639,998	75,036,475	78,968,685	76,470,341	1,433,867	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	757	772	774
Part Time	127	115	112

BUDGET HIGHLIGHTS:

- ↓ The Revenue mix for the Health Department continues to change due to the transition to managed care and insurance carriers. Overall, revenue is down by 1%, primarily in the use of property tax funds (41100).
- ↓ Charges for Services is down driven by the decrease in Medical Fee (47180) revenue.
- ↓ There has been a decrease in Commodities (6X) due mostly to a reduction in the Office Supply line (61010) by \$20,137, the decrease in Operational Supplies (61040) by \$42,728, and the decrease in Medical Supplies (62010) by \$13,692.
- ↑ Contractuals (7X) is up overall driven most by the increase in Contract Physicians (72850), primarily psychiatrists, by \$424,642.
- ↑ Capital Expenditures include the replacement of 9 purchased vehicles and 2 lease vehicles. It also includes the ongoing scheduled replacement of 25% of computers (84030).

PERFORMANCE INFORMATION:

Goal	FY2013 Actual Performance	FY2014 * Actual Performance	FY2015 Actual Performance	FY2016 Projected Performance	FY2017 Target Performance
Behavioral Health					
Educate three community agencies per quarter on mental health issues affecting children and adolescents	N/A	4.7/quarter	6/quarter	4.7/quarter	6/quarter
60% of the children and adolescents engaged in the Trauma Treatment program will show a decrease in trauma symptoms from first session to program completion, as measured by standardized assessment tool*	N/A	84%	85%	85%*	N/A
70% of scattered apartment program clients with severe mental illness will engage in at least 4 hours of physical activity monthly	N/A	93%	92%	88%	90%
The occupancy rate for the Addictions Treatment program will increase to 85%	79%	85%	85%	83%	85%
Primary Care					
90% of prenatal patients will enter prenatal care in 1st trimester	69%	72%	75%	90%	90%
90% of children ages 2-36 months, who are seen by LCHD/CHC providers within the last 12 months, will be up-to-date with their vaccination requirements	82%	79%	91%	79%	90%
100% of patients aged 18 and older were screened for tobacco use at least once during the measurement year or prior year and received cessation counseling intervention and/or pharmacotherapy if identified**	77%	83%	81%	96%	100%
Administrative Services					
Reduce the time to fill a position by 33% from 90 days to 60 days	77 days	71 days	67 days	60 days	60 days
Maintain an average weekly Facebook post reach of 1,000	848	1,041	2620	3,000	3,500
All LCHD/CHC clinical sites will experience computer network availability of 99.9% of business hours monthly	N/A	N/A	99.8%	100%	100%
Population Health					
90% of homeowners with aerobic treatment units on their septic systems will perform annually required service and report the service by December 31, 2016.	N/A	78%	84%	90%	92%
Increase the number of rabies-vaccinated pets in Lake County by 2% by December 2014.	118,157	119,587	121,285	123,710	123,710
100 previously unidentified, abandoned wells are identified and sealed by June 30, 2016. (Year-to-year counts are cumulative)	N/A	77	125	180	240

- *The Trauma Treatment Program funding has concluded and as such, there will not be a target performance goal for 2017. FY2016 projected data is reflective of performance to date (September 2016).
- **Language has been changed to reflect measurement as defined by Unified Data System (UDS) Health Indicators.
- **Overall Note:** Lake County Health Department & Community Health Center’s Strategic Plan will end in December of 2016. Staff are currently developing the new plan and part of this process will include reviewing and aligning performance measures to be reflective of agency Community Health Improvement Plan (CHIP) identified priorities. At the conclusion of this process, programming/business-units may have new performance measures that differ from those listed above to ensure we address and impact the most pressing needs of our county. New performance measures will be provided to the County, once the process has concluded.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct	Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100		Property Taxes	17,786,813	19,444,981	19,835,010	21,873,320	21,873,320	21,211,554	16,806,837
A41110		Prior Year Property Taxes	11,190	-	4,969	-	-	5,104	-
A41120		TIF Districts Property Taxes	61,098	25,392	54,952	-	-	-	-
A41X Taxes			17,859,101	19,470,374	19,894,932	21,873,320	21,873,320	21,216,659	16,806,837
A42100		ISD Pumpers Contractors License	16,916	18,554	18,233	17,616	17,616	17,786	18,342
A42101		Swimming Facilities License	72,550	74,556	77,368	77,324	77,324	78,416	79,254
A42105		Well and Septic Permits	212,703	234,846	248,875	282,878	282,878	258,866	287,552
A42115		Food Permits	1,575,177	1,578,830	1,673,062	1,605,988	1,605,988	1,650,878	1,631,532
A42X Licenses & Permits			1,877,345	1,906,786	2,017,537	1,983,806	1,983,806	2,005,945	2,016,680
A43090		Rabies Fines And Penalties	32,760	27,006	39,006	30,462	30,462	19,337	32,000
A43X Fines and Forfeitures			32,760	27,006	39,006	30,462	30,462	19,337	32,000
A45155		Ecological Services	36,980	37,850	23,852	29,500	29,500	-	43,077
A45160		Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	-	115,000
A45165		Revenue from DHS fee for services	326,339	575,871	526,414	747,298	747,298	244,182	782,512
A45170		Community Health Center	2,775,499	3,841,368	3,955,035	3,801,535	5,197,299	3,016,241	4,575,462
A45190		Federal Bureau Prisons	10,207	3,925	45,896	44,000	44,000	29,488	51,612
A45210		Kid Care Reimbursable	4,200	-	-	-	-	-	-
A45230		Medicare - FQHC Reimbursement	628,932	783,501	909,847	1,037,172	1,037,172	684,742	1,033,269
A45231		Managed Care Medicare	-	-	855,510	1,206	1,206	704,336	1,083,221
A45250		Illinois Public Aid	7,125,607	4,347,598	3,932,245	4,007,422	4,007,422	749,427	3,850,937
A45253		Medicaid MCO PMPM	726,817	1,141,373	697,388	636,500	685,530	445,649	640,589
A45254		DMH Medicaid	1,640,257	1,740,516	1,031,738	784,211	784,211	377,331	43,542
A45255		Illinois Department of Public Health	3,033,124	3,525,007	2,874,890	2,610,135	2,898,191	2,052,383	2,376,753
A45260		Medicare B	235,677	234,100	173,916	7,353	7,353	96,381	165,322
A45285		Managed Care - Medical	1,048,753	1,481,287	8,842,602	7,608,838	7,608,838	7,264,988	12,812,062
A45286		Managed Care - Dental	52,367	47,827	716,724	703,185	703,185	500,746	571,891
A45300		Grants - Department of Children & Family Services	50,000	182,321	95,298	273,985	273,985	143,741	273,985
A45310		Grants Department of Human Services	8,607,389	8,335,956	7,857,183	8,326,161	8,420,011	5,572,091	8,054,976
A45320		FQHC Illinois Department of Public Aid Reimbursement	5,828,922	7,222,216	2,599,612	6,160,499	6,160,499	1,444,274	2,246,690
A45330		Grants - Other	157,373	207,810	235,720	173,500	175,000	190,562	140,250
A45331		Grants - Municipal	441,104	450,191	416,462	394,024	394,024	242,397	382,995
A45333		Grants - State	114,961	118,187	91,203	131,425	133,825	120,528	131,492
A45334		Grants - Federal	1,090,112	1,020,772	818,137	525,000	528,729	421,003	525,000
A45335		Grants - Nonprofit	1,208,302	1,391,810	1,520,355	1,414,452	1,499,502	877,204	1,339,388
A45336		Revenue from DMH contract	292,762	196,312	35,450	80,000	80,000	3,828	-
A45337		Revenue from DASA contract	1,992,603	1,649,719	1,064,252	594,874	594,874	670,319	754,527
A45340		Other Federal Funds	289,424	295,953	234,313	401,611	401,611	120,425	401,611
A45350		Other State Funds	24,530	25,031	25,795	26,350	26,350	51,060	31,281
A45370		Revenue From Counties	6,750	700	750	5,500	5,500	-	-
A45X Intergovernmental			37,863,988	38,972,200	39,695,587	40,640,736	42,560,115	26,023,324	42,427,444
A46010		Fees	166,885	153,038	165,822	153,000	153,000	152,569	180,500
A46420		Copy Charges	39,829	35,273	22,817	35,000	35,000	811	-
A46980		Dental Fees	693,540	598,018	444,285	743,097	743,097	308,820	733,156
A46985		Water Analysis Fee	69,657	60,295	65,137	75,537	75,537	60,650	75,537
A46990		Dental Reimbursement	35,545	42,002	3,625	10,051	10,051	2,673	-
A47050		Insurance Reimbursement	203,540	297,359	551,314	581,765	581,765	546,818	648,796
A47080		Well & Septic Fees	155,785	89,965	52,337	91,487	91,487	64,451	62,968
A47100		Rabies Control Fees Environment	1,394,251	1,383,078	1,433,063	1,396,064	1,396,064	1,018,451	1,432,814
A47170		Medical Reimbursements	31,026	27,792	26,478	73,415	73,415	43,656	79,767

A47180 Medical Fees	792,699	858,677	842,741	1,105,532	1,105,532	634,202	709,831
A46X Charges for Services	3,582,757	3,545,497	3,607,620	4,264,947	4,264,947	2,833,100	3,923,369
A49920 Transfers From Other Funds	7,392,670	7,617,326	7,781,873	7,730,597	7,730,597	5,737,286	7,870,011
A49999 Over Short	-251	-39	13	-	-	420	-
A49X Transfers	7,392,419	7,617,287	7,781,886	7,730,597	7,730,597	5,737,707	7,870,011
A48010 Interest	94,448	112,569	41,763	77,500	77,500	49,158	75,010
A48150 Donations	77,447	23,767	13,951	30,000	30,000	82,865	30,000
A48320 Proceeds From Sale Of Assets	46,715	57,169	81,478	57,000	57,000	12,329	57,000
A49910 All Other Miscellaneous Revenue	60,708	42,100	50,423	253,564	253,564	17,977	231,990
AHM Miscellaneous	279,319	235,605	187,615	418,064	418,064	162,329	394,000
AH4X Total Revenue	68,887,689	71,774,756	73,224,183	76,941,933	78,861,312	57,998,400	73,470,341

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	34,744,614	36,068,183	37,417,665	41,773,527	42,097,496	30,811,957	42,840,577
A51120	Permanent PT Salaries/Wages	5,454,675	5,236,793	4,638,641	4,137,969	4,190,479	3,428,771	4,214,050
A51130	Payroll Accrual Year End	77,923	21,195	148,683	-	-	-	-
A51135	Payroll Contingency	-	-	-	-2,023,816	-2,023,816	-	-2,168,379
A51140	Overtime Salaries And Wages	292,273	299,992	349,695	258,740	258,740	215,055	270,497
A51160	Holiday Pay	10,611	2,233	3,658	-	-	5,460	-
A51180	Special Pay	240,722	242,369	260,256	266,656	266,656	203,447	272,215
A51200	Temporary PT Salaries/Wages	-	-	-	1,040,012	1,040,012	12,424	1,038,608
A51210	Performance Appraisals	29,792	12,843	15,068	1,410	1,410	10,196	1,410
A51220	Vacation payout	117,709	103,798	122,753	-	-	159,933	-
A51230	Sick Payout	72,458	48,921	41,940	3,475	3,475	124,413	-
A51240	Opt Out Premium	80,997	82,381	83,615	85,900	85,900	75,516	90,000
AH5X Personnel		41,121,774	42,118,708	43,081,974	45,543,873	45,920,352	35,047,174	46,558,977
A61010	Office Supplies	162,085	146,856	115,574	150,172	157,892	78,959	130,035
A61020	Computer Supplies	17,892	8,641	12,037	6,156	6,156	1,952	4,462
A61030	Books Manuals And Periodicals	48,538	31,134	41,130	43,292	47,992	16,331	40,816
A61040	Operational Supplies	358,628	298,375	301,101	262,316	267,584	164,515	219,588
A61060	Clothing And Uniforms	9,094	12,009	10,129	11,450	11,450	7,604	11,000
A61070	Craft & Recreational Supplies	6,099	5,755	8,102	9,075	9,075	9,590	39,600
A61080	Food and Provisions	254,960	260,505	266,386	279,902	283,671	229,772	364,716
A61090	Printing and Photographic Supplies	475	177	-	-	-	506	100
A61100	Communication Supplies	402	866	220	25	25	278	-
A62010	Medical Supplies	271,324	275,847	291,874	300,160	305,392	160,465	286,468
A62020	Dental Supplies	155,457	117,642	106,679	107,550	109,050	76,816	110,750
A62040	Drugs And Medicines	368,373	356,187	378,498	493,754	513,754	291,580	489,199
A63010	Building, Grounds Maintenance Supplies	93,622	91,972	97,829	93,500	93,500	56,124	93,500
A63030	Linen And Bedding	1,044	2,985	2,861	1,850	1,850	699	1,850
A63040	Housekeeping Supplies	52,677	56,126	56,722	65,725	65,725	43,387	55,175
A65010	Chemical Supplies	1,771	382	478	400	400	1,426	1,720
A65020	Laboratory Supplies	80,193	65,943	63,004	78,980	78,980	54,783	74,450
A65060	Sign And Safety Supplies	6,090	5,312	7,187	5,000	5,000	7,503	5,000
A65090	Gasoline	152,547	151,521	100,671	161,600	161,840	45,621	130,500
A65120	Automobile Repairs and Maintenance	-	-	-	-	115	-	-
A65130	Small Tools	12,000	6,595	7,457	8,700	8,700	6,115	5,000
A65140	Electrical Parts	10,197	18,743	18,424	16,000	16,000	4,505	14,000
A65150	Plumbing Supplies	7,384	7,128	10,297	10,000	10,000	7,463	20,200
A65160	Paints, Solvents and Related Supplies	4,320	9,838	15,535	12,000	12,000	7,684	12,000
A65180	Miscellaneous Commodities	291	866	1,527	275	275	161	275
AH6X Commodities		2,075,465	1,931,406	1,913,723	2,117,882	2,166,426	1,273,839	2,110,404
A74080	H/L/D Employee Benefits	7,990,171	8,463,111	8,830,883	9,905,098	10,001,024	7,002,576	9,884,636
A74100	Retirement Benefits/FICA	3,048,865	3,014,589	3,067,990	3,484,105	3,516,109	2,522,229	3,561,762
A74110	Retirement Benefits/IMRF	4,173,770	4,379,747	4,206,259	4,246,492	4,289,871	3,374,000	4,308,249
AH74X Benefits		15,212,806	15,857,447	16,105,133	17,635,695	17,807,004	12,898,805	17,754,647
A71110	Auditing And Accounting	35,190	35,638	22,964	25,000	25,000	14,421	-
A71120	Interpreters	45,624	63,484	58,400	40,101	42,387	39,289	42,157
A71125	Staffing Services Fee	54,155	22,243	-	-	-	-	-
A71150	Consultants	1,310,688	1,324,899	1,260,185	1,208,884	1,213,614	970,187	1,198,537
A71180	Architectural Services	23,055	80,679	168,788	35,000	131,212	2,083	70,000
A71220	Computer Services	529,072	689,443	690,773	699,213	710,684	455,474	725,580

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71230	Software Maintenance	379,689	126,515	127,631	189,520	189,888	179,590	202,688
A71260	Application Hosting	180,000	216,000	216,000	216,000	216,000	180,000	214,272
A71270	Email Archival	-	-	-	6,525	6,525	-	-
A71310	Laboratory Fees	593,509	532,592	513,308	755,708	755,708	389,478	750,983
A71330	Medical Fees	372,300	344,918	409,004	371,954	371,954	234,472	402,678
A71340	Dental Fees	-	-	-	46,967	46,967	-	50,000
A71350	Radiological Fees	426,263	376,794	321,808	201,914	201,914	160,635	172,931
A71360	Pharmacy Fees	172,752	160,584	394,007	178,926	178,926	488,205	169,776
A71430	Tuition Reimbursement	20,104	42,060	45,085	43,000	43,000	35,515	45,000
A71440	Stipend	19,248	15,170	19,208	25,400	25,400	11,201	26,700
A71445	Moving Expense Reimbursement	-	-	2,000	-	-	-	-
A71450	Mileage Reimbursement	164,981	158,232	136,055	141,630	159,554	67,244	126,059
A71470	Employee Relations	3,567	2,265	11,635	23,250	23,250	8,735	22,375
A71490	Employment Ads-Help Wanted	10,172	14,575	25,249	23,600	23,600	23,646	23,600
A71500	Trips And Training	188,885	172,563	139,059	247,903	302,159	117,107	208,340
A71525	Continuing Medical Education	-	14,963	20,440	40,425	40,425	10,859	38,725
A71610	Pest Control	4,475	6,622	7,157	11,000	11,000	4,954	11,220
A71620	Laundry And Cleaning	544,435	499,070	477,473	546,071	546,071	281,976	502,580
A71630	Garbage Disposal	38,488	34,121	27,543	27,210	27,210	18,633	27,210
A71640	Bio Hazard Waste Disposal	15,604	14,917	13,988	16,250	16,250	9,425	14,250
A71650	Security Services	288,266	285,358	330,366	322,705	322,705	246,934	373,692
A71720	Abatement	-	-	5,984	-	-	-	-
A71810	Dues And Subscriptions	92,681	109,060	95,295	110,432	114,030	84,436	100,662
A71820	Dues	14,400	16,735	19,387	18,725	18,725	16,240	18,430
A71840	Publications & Legal Notices	966	422	173	400	400	379	400
A71850	Advertising	101,092	60,999	147,954	51,568	75,268	37,818	76,741
A71910	Gas For Heating	108,938	175,550	136,304	183,302	183,302	85,866	148,852
A71920	Electricity	291,993	333,180	349,555	347,380	347,380	225,976	379,405
A71930	Water And Sewer Charges	39,117	27,236	26,681	31,552	31,552	18,421	31,722
A71940	Telephone	130,711	137,689	114,486	140,282	140,282	65,437	100,311
A71950	Cellular Phones	129,438	146,933	152,920	158,984	159,754	113,455	157,127
A71960	Data/Telecommunications	-	-	-	1,440	1,820	-	9,512
A71970	Courier Services	8,198	6,113	7,716	25,999	25,999	19,097	26,990
A72210	Motor Vehicle Maintenance & Repairs	69,012	68,266	76,353	73,150	73,150	45,768	70,919
A72220	Elevator Maintenance & Repairs	5,816	11,447	19,316	19,300	19,300	11,283	20,000
A72230	Boat Maintenance And Repairs	-	-	342	1,000	1,000	99	1,000
A72240	Radio Equipment Maintenance & Repair	250	2,034	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	162,797	175,086	173,640	199,331	199,331	64,106	194,952
A72260	Office Equip Maintenance And Repairs	8,063	3,631	4,908	7,859	7,859	3,888	6,068
A72280	Equipment Maintenance	39,434	54,246	49,351	81,891	83,341	41,150	83,751
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	-	18	-	-	-	-
A72510	Building Rentals	389,057	395,932	353,823	538,934	539,834	292,075	535,088
A72530	Equipment Rental	315,974	268,051	177,670	227,598	227,878	125,026	219,609
A72540	Vehicle Leases	68,178	83,184	82,401	107,300	110,279	-	116,174
A72560	All Other Rentals	31,499	53,865	34,314	39,452	39,852	18,999	38,710
A72610	Transportation/Participants	6,041	6,563	3,786	8,981	8,981	2,114	2,721
A72820	Postage	121,636	120,880	122,741	127,390	129,940	85,864	128,532
A72830	Printing Services	98,160	142,112	142,773	81,955	91,695	55,741	77,685
A72840	Temporary Employment Services	216,551	1,187,160	832,005	180,000	299,317	229,935	166,950

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72850	Contract Physicians	108,983	162,865	173,495	185,034	185,034	227,475	609,676
A72870	Contract Providers - Other	227,682	224,196	277,998	376,272	377,472	200,618	230,107
A73140	Call Takers	-	-	7,759	12,000	12,000	4,438	15,952
A79940	Miscell Contractual Services	590,503	573,932	362,251	160,672	222,830	139,582	149,541
A79950	All Other Miscellaneous	5,474	97	-403	-	-	87	-
AH7X Contractuals		8,803,163	9,781,167	9,389,120	8,942,338	9,359,007	6,165,436	9,136,940
A82010	Buildings And Structures	2,084,288	1,559,396	6,100	-	2,661,510	5,100	-
A82020	Building Improvements	939,951	781,774	322,387	287,000	404,549	248,676	277,600
A83010	Motor Vehicles	201,869	267,876	98,507	22,133	22,133	47,614	222,001
A84010	Construction & Maintenance Equipment	-	-	-	-	-	16	-
A84020	Radios & Electronic Equipment	147,342	365	2,711	-	-	-	-
A84030	Computer Equipment	377,636	423,124	329,869	262,000	264,590	180,908	268,632
A84040	Computer System Software	115,400	4,439	218,217	55,000	126,300	6,000	-
A84050	Laboratory Equipment	-	-	12,329	-	66,260	50,516	2,000
A84060	Furniture And Office Equipment	48,967	78,954	67,913	60,000	60,000	25,567	76,921
A85070	All Other Capital Outlay	199,799	177,776	92,015	110,554	110,554	64,653	62,218
AH8X Capital Expenditures		4,115,252	3,293,703	1,150,048	796,687	3,715,896	629,050	909,372
AH8X Total Expenses		71,328,460	72,982,432	71,639,998	75,036,475	78,968,685	56,014,304	76,470,341

Law and Judicial Committee

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	3,285,677	3,300,000	3,300,000	1,000,000	(2,300,000)	-70%
A45X Intergovernmental	3,850,736	3,366,115	3,445,015	3,505,165	139,050	4%
A46X Charges for Services	13,598	13,000	13,000	16,000	3,000	23%
A49X Transfers	838,360	1,293,423	1,293,423	1,441,578	148,154	11%
AHM Miscellaneous	90,132	61,491	61,491	61,491	-	0%
AH4X Total Revenue	8,078,503	8,034,029	8,112,929		(20,976)	-25%
AH5X Personnel	4,116,438	4,265,143	4,317,143	4,301,719	36,575	1%
AH6X Commodities	158,802	183,845	183,845	169,420	(14,425)	-8%
AH74X Benefits	1,560,479	1,664,538	1,691,438	1,661,506	(3,032)	0%
AH7X Contractuals	536,622	586,723	586,723	627,441	40,718	7%
AH8X Capital Expenditures	34,692	79,950	87,950	105,100	25,150	31%
AHEX Total Expenses	6,407,033	6,780,199	6,867,099	6,865,186	84,986	1%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	71	72	72
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ↑ Revenue from Other Government Bodies (45400) increased \$139,050. This revenue is a reimbursement from the Regional Office of Education for all education related expenses. This revenue is also funding a teacher position that was added in FY2016.
- ↑ Face It Fees (46640) increased \$3,000 based upon recent activity.
- ↑ Transfers from Other funds (49920) increased \$148,155 due to transfers from Probation Services Fee Fund and Court Automation Fee Fund for wages and benefits for certain positions. There is also an increased amount from the Probation Services Fee Fund to offset costs in this property tax fund.
- ↑ Personnel costs increased by \$36,575 due to the aforementioned teacher position that was added in FY2016.

- ↓ Operational Supplies (61040) reduced \$2,125, Clothing and Uniforms (61060) reduced \$2,500, Food and Provisions (61080) decreased \$8,000, and Gasoline (65090) reduced \$1,500 based upon historical and current activity.
- ↑ Capital expenditures increased \$25,150 for the replacement of various capital items, such as washers, dryers, gym netting, etc. The costs for many of these items will be covered by the Regional Office of Education reimbursement.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Admissions to Supervision / Probation – Juveniles	397	469	418	450
Admissions to Supervision / Probation – 17+ Year Olds	63	104	165	175
Admissions to Secure Detention – Juveniles	513	513	412	450
Admissions to Secure Detention – 17+ Year Olds	188	195	180	185
Detention Clients – Individual Assessments	81	122	100	100
Detention Clients – Individual Counseling	74	103	80	100
Detention Clients – Mental Health Crisis Evaluations	13	5	32	20

- ❖ The projected increase in *Detention Clients - Mental Health Crisis Evaluations* is due in part to multiple assessments for hospitalization on the same juvenile. Additionally, the current population has more significant psychiatric needs than in past years.

Lake County Revenue Budget Comparison Report - Five Year History

Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	2,923,860	3,202,703	3,276,423	3,300,000	3,300,000	3,200,256	1,000,000
A41110	Prior Year Property Taxes	1,196	-	649	-	-	731	-
A41120	TIF Districts Property Taxes	8,489	4,182	8,605	-	-	-	-
A41X Taxes		2,933,545	3,206,885	3,285,677	3,300,000	3,300,000	3,200,987	1,000,000
A45280	Salary Reimbursement	1,480,640	1,948,916	3,217,777	2,730,530	2,730,530	1,061,900	2,730,530
A45400	Revenue From Other Government Bodies	497,551	462,689	632,959	635,585	714,485	416,685	774,635
A45X Intergovernmental		1,978,191	2,411,606	3,850,736	3,366,115	3,445,015	1,478,585	3,505,165
A46640	Face It Fees	1,101	504	5,281	1,000	1,000	3,007	4,000
A46850	All Other Charges For Services	3,210	17,202	8,317	12,000	12,000	8,688	12,000
A46X Charges for Services		4,311	17,706	13,598	13,000	13,000	11,695	16,000
A49920	Transfers From Other Funds	1,225,898	1,264,126	838,360	1,293,423	1,293,423	559,361	1,441,578
A49X Transfers		1,225,898	1,264,126	838,360	1,293,423	1,293,423	559,361	1,441,578
A48010	Interest	4,081	7,458	7,336	1,491	1,491	6,536	1,491
A48320	Proceeds From Sale Of Assets	4,465	7,410	778	-	-	-	-
A49910	All Other Miscellaneous Revenue	59,247	75,383	82,018	60,000	60,000	55,165	60,000
AHM Miscellaneous		67,793	90,251	90,132	61,491	61,491	61,701	61,491
AH4X Total Revenue		6,209,738	6,990,574	8,078,503	8,034,029	8,112,929	5,312,329	6,024,234

Lake County Expense Budget Comparison Report - Five Year History

Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	3,575,413	3,635,817	3,906,305	4,096,683	4,148,683	3,120,921	4,130,959
A51120	Permanent PT Salaries/Wages	71,483	58,733	47,506	60,734	60,734	45,503	60,730
A51135	Payroll Contingency	-	-	-	-43,082	-43,082	-	-42,495
A51140	Overtime Salaries And Wages	16,589	26,316	35,284	41,000	41,000	20,431	41,923
A51160	Holiday Pay	8,739	9,926	22,714	22,000	22,000	20,550	22,495
A51180	Special Pay	38,739	74,767	74,743	80,309	80,309	59,725	82,107
A51200	Temporary PT Salaries/Wages	-	-	1,011	-	-	17,869	-
A51210	Performance Appraisals	-	-	-	-	-	954	-
A51220	Vacation payout	23,597	25,210	9,229	-	-	29,846	-
A51230	Sick Payout	18,779	19,783	12,723	-	-	23,430	-
A51240	Opt Out Premium	6,000	5,481	6,923	7,500	7,500	5,365	6,000
AH5X Personnel		3,759,338	3,856,032	4,116,438	4,265,143	4,317,143	3,344,594	4,301,719
A61010	Office Supplies	2,610	1,715	1,233	2,200	2,200	1,844	1,900
A61020	Computer Supplies	653	-	-	820	820	-	820
A61030	Books Manuals And Periodicals	-	150	70	100	100	-	100
A61040	Operational Supplies	13,589	16,886	17,858	21,125	21,125	15,089	19,000
A61060	Clothing And Uniforms	3,050	6,715	7,305	10,500	10,500	4,286	8,000
A61070	Craft & Recreational Supplies	609	3,571	313	1,000	1,000	492	1,000
A61080	Food and Provisions	98,918	120,617	130,644	145,000	145,000	97,653	137,000
A63030	Linen And Bedding	-	1,579	597	600	600	159	600
A65090	Gasoline	1,304	965	782	2,500	2,500	620	1,000
AH6X Commodities		120,733	152,197	158,802	183,845	183,845	120,144	169,420
A74080	H/L/D Employee Benefits	745,653	759,180	826,683	895,951	913,403	660,931	890,127
A74100	Retirement Benefits/FICA	278,540	285,680	304,854	326,283	330,261	247,578	329,081
A74110	Retirement Benefits/IMRF	428,533	432,029	428,942	442,304	447,774	339,132	442,297
AH74X Benefits		1,452,727	1,476,889	1,560,479	1,664,538	1,691,438	1,247,641	1,661,506
A71220	Computer Services	11,500	12,500	11,812	13,650	13,650	-	15,150
A71230	Software Maintenance	-	1,220	1,220	1,220	1,220	-	1,220
A71330	Medical Fees	248,688	212,418	200,004	210,626	210,626	105,132	214,767
A71430	Tuition Reimbursement	11,151	8,948	7,470	9,000	9,000	2,000	9,000
A71450	Mileage Reimbursement	59	56	-	200	200	-	200
A71470	Employee Relations	-	-	1,176	1,850	1,850	1,452	1,875
A71500	Trips And Training	5,402	7,304	6,491	6,100	6,100	2,750	6,100
A71620	Laundry And Cleaning	26,691	30,040	34,494	37,000	37,000	24,121	33,500
A71810	Dues And Subscriptions	675	1,015	1,142	1,850	1,850	1,452	1,850
A71950	Cellular Phones	1,374	1,417	1,403	1,500	1,500	889	1,500
A71955	Cell Phone Allowance	-	320	480	480	480	625	800
A72210	Motor Vehicle Maintenance & Repairs	254	261	342	1,000	1,000	275	1,000
A72260	Office Equip Maintenance And Repairs	315	425	345	500	500	384	500
A72520	Record Storage	-	-	-	5,500	5,500	1,128	5,000
A72530	Equipment Rental	12,119	9,511	5,890	12,500	12,500	4,301	12,500
A72820	Postage	273	490	687	500	500	-	500
A73195	Indirect Cost Allocations	201,152	208,315	260,237	278,047	278,047	278,047	317,979
A79940	Miscell Contractual Services	2,678	3,478	3,428	5,200	5,200	1,715	4,000
AH7X Contractuals		522,332	497,717	536,622	586,723	586,723	424,269	627,441
A84030	Computer Equipment	-	5,136	8,978	41,000	49,000	33,661	-
A84060	Furniture And Office Equipment	-	41,038	16,122	25,300	25,300	9,107	17,600
A84100	Miscellaneous Equipment	4,318	8,855	9,592	13,650	13,650	172	87,500
AH8X Capital Expenditures		4,318	55,030	34,692	79,950	87,950	42,940	105,100

Lake County Expense Budget Comparison Report - Five Year History

Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
AHEX Total Expenses		5,859,449	6,037,865	6,407,033	6,780,199	6,867,099	5,179,588	6,865,186

Financial and Administrative Committee

IMRF

DEPARTMENT PURPOSE: The IMRF dedicated property tax levy fund provides for the County's share of the employee pension program.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	18,418,159	18,717,500	18,717,500	17,917,500	(800,000)	-4%
AHM Miscellaneous	77	2,231	2,231	2,231	-	0%
AH4X Total Revenue	18,418,237	18,719,731	18,719,731	17,919,731	(800,000)	-4%
AH7X Contractuals	18,266,254	17,876,313	17,876,313	17,974,812	98,499	1%
AHEX Total Expenses	18,266,254	17,876,313	17,876,313	17,974,812	98,499	1%

BUDGET HIGHLIGHTS:

- ❖ The IMRF rate for FY2017 was reduced to 10.43% from 10.52% in FY2016. The rate for Sherriff Law Enforcement Personnel (SLEP) in FY2017 decreased to 24.92% from 26.31% in FY2016.

Lake County Revenue Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	17,786,813	18,758,688	18,361,872	18,700,000	18,700,000	18,134,254	17,900,000
A41110	Prior Year Property Taxes	9,466	-	4,497	-	-	4,681	-
A41120	TIF Districts Property Taxes	55,891	24,507	51,790	17,500	17,500	-	17,500
A41X Taxes		17,852,170	18,783,195	18,418,159	18,717,500	18,717,500	18,138,935	17,917,500
A48010	Interest	5,392	9,466	77	781	781	-	781
A49910	All Other Miscellaneous Revenue	2,035	1,950	-	1,450	1,450	1,950	1,450
AHM Miscellaneous		7,428	11,416	77	2,231	2,231	1,950	2,231
AH4X Total Revenue		17,859,598	18,794,611	18,418,237	18,719,731	18,719,731	18,140,885	17,919,731

Lake County Expense Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	18,250,128	18,391,524	18,266,254	17,876,313	17,876,313	13,301,992	17,974,812
A79950	All Other Miscellaneous	-	-	-	-	-	591,845	-
AH7X Contractuals		18,250,128	18,391,524	18,266,254	17,876,313	17,876,313	13,893,836	17,974,812
AHEX Total Expenses		18,250,128	18,391,524	18,266,254	17,876,313	17,876,313	13,893,836	17,974,812

Financial and Administrative Committee

Liability Insurance

DEPARTMENT PURPOSE: The Liability dedicated property tax levy fund provides for Risk Care 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	5,510,242	5,607,000	5,607,000	5,607,000	-	0%
A49X Transfers	35,483	37,591	37,591	42,011	4,420	12%
AHM Miscellaneous	836,279	651,396	651,396	651,396	-	0%
AH4X Total Revenue	6,382,004	6,295,988	6,295,988	6,300,407	4,420	0%
AH5X Personnel	198,431	206,886	206,886	286,400	79,513	38%
AH6X Commodities	47,441	47,500	47,500	87,500	40,000	84%
AH74X Benefits	63,218	69,037	69,037	74,841	5,804	8%
AH7X Contractuals	8,674,520	6,552,019	6,552,019	6,234,144	(317,875)	-5%
AH8X Capital Expenditures	-	3,915	3,915	3,915	-	0%
AHEX Total Expenses	8,983,610	6,879,358	6,879,358	6,686,800	(192,558)	-3%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	3	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Personnel costs increased \$82,638 for pay reclassification of the Risk Manager and the addition of two part time Redaction Clerk positions as part of the Body Worn Camera initiative. These two positions are housed in the Sheriff's Office and funded by the Liability Insurance Fund. The two salaries total \$52,850.
- ↓ Risk Premium and Brokers Fees (72160) decreased \$247,675 and Unemployment Compensation (72140) decreased \$50,000 based on actual activity.
- ↓ Employee Physicals (71420) decreased \$36,000 as costs for the employee back-ground checks are being moved to the Sheriff's office.

Lake County Revenue Budget Comparison Report - Five Year History

Risk Care Management.

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	4,873,100	5,490,348	5,492,675	5,600,000	5,600,000	2,917,959	5,600,000
A41110	Prior Year Property Taxes	3,780	-	1,623	-	-	1,612	-
A41120	TIF Districts Property Taxes	19,528	7,167	15,944	7,000	7,000	-	7,000
A41X	Taxes	4,896,408	5,497,515	5,510,242	5,607,000	5,607,000	2,919,571	5,607,000
A45380	Revenue From Municipalities	20,507	834	-	-	-	-	-
A45X	Intergovernmental	20,507	834	-	-	-	-	-
A49920	Transfers From Other Funds	66,600	1,150,809	35,483	37,591	37,591	26,160	41,092
A49X	Transfers	66,600	1,150,809	35,483	37,591	37,591	26,160	41,092
A48010	Interest	82,950	105,719	33,572	35,127	35,127	45,134	35,127
A48190	LIA Recovery	150,662	976,731	-	-	-	-	-
A48200	Unemployment Insurance	22,252	22,483	18,498	16,269	16,269	17,343	16,269
A48210	Workman Comp-Liability	542,060	514,206	776,681	600,000	600,000	497,211	600,000
A48320	Proceeds From Sale Of Assets	2,565	27,170	6,413	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	1,116	-	-	-	-
AHM	Miscellaneous	800,488	1,646,310	836,279	651,396	651,396	559,688	651,396
AH4X	Total Revenue	5,784,003	8,295,468	6,382,004	6,295,988	6,295,988	3,505,419	6,299,489

Lake County Expense Budget Comparison Report - Five Year History

Risk Care Management.

Acct Code Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110 Regular Salaries And Wages	345,171	241,713	194,145	203,762	203,762	167,296	229,199
A51120 Permanent PT Salaries/Wages	-	-	-	-	-	-	54,039
A51140 Overtime Salaries And Wages	589	8,992	164	1,625	1,625	46	1,661
A51200 Temporary PT Salaries/Wages	-	-	-	-	-	5,040	-
A51220 Vacation payout	4,845	12,919	2,621	-	-	-	-
A51230 Sick Payout	5,108	13,930	-	-	-	-	-
A51240 Opt Out Premium	1,500	577	1,500	1,500	1,500	1,211	1,500
AH5X Personnel	357,213	278,131	198,431	206,886	206,886	173,594	286,400
A61010 Office Supplies	1,114	324	66	1,000	1,000	1,607	1,000
A61040 Operational Supplies	1,184	4,604	2,114	1,500	1,500	330	1,500
A62010 Medical Supplies	5,378	7,305	39,911	40,000	40,000	4,181	80,000
A65060 Sign And Safety Supplies	3,496	5,000	5,351	5,000	5,000	-	5,000
AH6X Commodities	11,172	17,234	47,441	47,500	47,500	6,118	87,500
A74080 H/L/D Employee Benefits	75,597	51,961	28,807	31,446	31,446	20,741	25,296
A74100 Retirement Benefits/FICA	26,337	20,572	14,288	15,827	15,827	22,535	19,798
A74110 Retirement Benefits/IMRF	40,262	30,237	20,123	21,764	21,764	16,886	29,747
AH74X Benefits	142,196	102,770	63,218	69,037	69,037	60,161	74,841
A71110 Auditing And Accounting	15,450	15,900	16,375	17,000	17,000	16,850	17,300
A71150 Consultants	128,839	48,923	63,659	84,000	84,000	49,154	84,000
A71420 Employee Physicals	190,066	246,635	197,833	235,059	235,059	132,864	199,059
A71450 Mileage Reimbursement	1,832	2,316	992	1,700	1,700	487	1,700
A71470 Employee Relations	-	-	500	-	-	-	-
A71500 Trips And Training	9,028	7,247	8,751	10,500	10,500	7,458	10,500
A71530 Programs and Services	60,421	61,499	7,657	66,000	66,000	18,986	66,000
A71640 Bio Hazard Waste Disposal	10,774	8,997	17,831	10,500	10,500	-4,279	25,000
A71810 Dues And Subscriptions	2,817	2,634	659	3,000	3,000	500	3,000
A71950 Cellular Phones	2,092	129	-	-	-	-	-
A71955 Cell Phone Allowance	1,240	1,375	645	1,532	1,532	400	1,532
A71970 Courier Services	45,961	28,852	256	-	-	289	1,000
A72120 Fidelity And Surety Bonds	2,010	2,075	1,620	2,000	2,000	1,290	2,000
A72140 Unemployment Compensation	77,620	229,816	173,978	350,000	350,000	113,423	300,000
A72160 Risk Premiums And Brokers Fees	1,357,226	1,444,362	1,469,722	1,797,675	1,797,675	1,453,449	1,550,000
A72175 Third Party Administrator Cost	-	-	210,380	176,195	176,195	-	176,195
A72180 Insurance Claims	2,964,804	4,872,304	6,442,153	3,713,054	3,713,054	3,052,588	3,713,054
A72190 Legal Exp/Costs/Liab Claims	42,695	38,304	11,931	30,000	30,000	-	30,000
A72530 Equipment Rental	-	1,169	-	3,000	3,000	-	3,000
A73195 Indirect Cost Allocations	57,014	60,377	43,304	43,304	43,304	43,304	43,304
A79940 Miscell Contractual Services	-	-	-	-	-	14,925	-
A79950 All Other Miscellaneous	8,029	1,070	6,275	7,500	7,500	6	7,500
AH7X Contractuals	4,977,918	7,073,984	8,674,520	6,552,019	6,552,019	4,901,693	6,234,144
A84030 Computer Equipment	1,701	-	-	3,915	3,915	-	3,915
AH8X Capital Expenditures	1,701	-	-	3,915	3,915	-	3,915
AHEX Total Expenses	5,490,201	7,472,119	8,983,610	6,879,358	6,879,358	5,141,565	6,686,800

Financial and Administrative Committee

Matching Tax

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

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	8,264,677	8,268,458	8,268,458	8,263,571	(4,887)	0%
A45X Intergovernmental	131,822	2,470,000	2,808,800	0	(2,470,000)	-100%
AHM Miscellaneous	14,569	33,956	33,956	26,229	(7,727)	-23%
AH4X Total Revenue	8,411,067	10,772,414	11,111,214	8,289,800	(2,482,614)	-23%
AH7X Contractuals	60,609	134,400	165,900	137,100	2,700	2%
AH8X Capital Expenditures	10,604,260	10,638,145	21,085,700	8,152,700	(2,485,445)	-23%
AHEX Total Expenses	10,664,870	10,772,545	21,251,600	8,289,800	(2,482,745)	-23%

BUDGET HIGHLIGHTS:

- ▼ Revenue from Other Governments (45400) decreased significantly as prior year included project specific reimbursements that will not reoccur in FY2017.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	8,527,924	8,235,521	8,239,238	8,268,458	8,268,458	6,866,854	8,263,571
A41110	Prior Year Property Taxes	4,482	-	2,106	-	-	2,149	-
A41120	TIF Districts Property Taxes	26,234	10,772	23,333	-	-	-	-
A41X	Taxes	8,558,640	8,246,293	8,264,677	8,268,458	8,268,458	6,869,003	8,263,571
A45400	Revenue From Other Government Bodies	568,334	45,161	131,822	2,470,000	2,808,800	57,783	-
A45X	Intergovernmental	568,334	45,161	131,822	2,470,000	2,808,800	57,783	-
A48010	Interest	54,677	60,430	14,569	33,956	33,956	9,826	26,229
AHM	Miscellaneous	54,677	60,430	14,569	33,956	33,956	9,826	26,229
AH4X	Total Revenue	9,181,651	8,351,884	8,411,067	10,772,414	11,111,214	6,936,611	8,289,800

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	90,809	39,212	60,609	134,400	165,900	58,173	137,100
	AH7X Contractuals	90,809	39,212	60,609	134,400	165,900	58,173	137,100
A85020	Roads & Road Constr & Maintenance	6,421,205	13,990,611	10,604,260	10,638,145	21,085,700	9,639,928	8,152,700
	AH8X Capital Expenditures	6,421,205	13,990,611	10,604,260	10,638,145	21,085,700	9,639,928	8,152,700
	AHEX Total Expenses	6,512,013	14,029,823	10,664,870	10,772,545	21,251,600	9,698,101	8,289,800

Planning, Building and Zoning Committee

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	1,974,028	1,776,587	1,776,587	1,702,685	(73,902)	-4%
A45X Intergovernmental	1,150,327	510,828	5,485,021	382,483	(128,345)	-25%
A46X Charges for Services	275,605	300,000	300,000	305,000	5,000	2%
A49X Transfers	277,882	283,165	283,165	270,444	(12,721)	-4%
AHM Miscellaneous	3,510	3,545	3,545	3,545	-	0%
AH4X Total Revenue	3,681,353	2,874,125	7,848,318	2,664,157	(209,968)	-7%
AH5X Personnel	1,567,618	1,587,219	1,612,860	1,522,898	(64,321)	-4%
AH6X Commodities	35,405	46,110	46,110	41,100	(5,010)	-11%
AH74X Benefits	502,355	514,661	514,661	479,649	(35,012)	-7%
AH7X Contractuals	1,374,665	692,176	1,954,033	659,493	(32,683)	-5%
AH8X Capital Expenditures	1,173,255	58,200	2,687,647	29,540	(28,660)	-49%
AH8X Total Expenses	4,653,299	2,898,367	6,815,312	2,732,680	(165,687)	-6%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	19	18	17
Part Time	0	1	1

BUDGET HIGHLIGHTS:

- ↓ Intergovernmental Revenue has decreased due to a reduction in the number of state grants received (45350).
- ↑ Revenue from charges for services was increased based on current trends (46690). In FY2016, permit fees are projected to come in above budget by approximately \$50,000.
- ↓ The Communication Coordinator position (51110) was moved from Stormwater Management to Communications in the County Administrator's Office.
- ↓ In response to revenue being down, Stormwater Management voluntarily decreased their expenses by decommissioning a vehicle in their fleet (83010).
- ❖ Capital Expenditures include the replacement of 3 desktop and 3 laptop computers (84030).

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Engineering Projects Managed	60	61	60	60
Planning Projects Managed	26	31	39	38
Grants Received	2	2	2	2
Training Participants Rating Excellent or Good – PCT	100%	99%	>95%	>95%
Regulatory Submittals and Inspections Completed	1,138	1,047	*	*

* Information will be completed when final numbers are received.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	2,923,860	2,058,880	1,967,118	1,773,987	1,773,987	1,473,415	1,700,085
A41110	Prior Year Property Taxes	865	-	553	-	-	628	-
A41120	TIF Districts Property Taxes	8,489	2,707	6,357	2,600	2,600	-	2,600
A41X Taxes		2,933,213	2,061,587	1,974,028	1,776,587	1,776,587	1,474,043	1,702,685
A45333	Grants - State	-	-	-	-	25,000	25,000	-
A45334	Grants - Federal	2,964,464	292,795	18,947	-	-	-	-
A45335	Grants - Nonprofit	-	750	-	-	57,000	-	-
A45340	Other Federal Funds	249,277	1,212,658	265,529	192,748	4,291,579	961,344	214,978
A45350	Other State Funds	92,614	319,519	489,376	287,880	1,081,242	522,874	147,305
A45370	Revenue From Counties	35,230	24,053	49,323	25,000	25,000	7,353	15,000
A45400	Revenue From Other Government Bodies	5,428	5,200	327,153	5,200	5,200	5,200	5,200
A45X Intergovernmental		3,347,013	1,854,975	1,150,327	510,828	5,485,021	1,521,771	382,483
A46690	Storm Water Permit Fee's	274,528	339,685	275,605	300,000	300,000	251,558	305,000
A46840	Sale Of Maps	-	48	-	-	-	-	-
A46X Charges for Services		274,528	339,732	275,605	300,000	300,000	251,558	305,000
A49920	Transfers From Other Funds	280,967	285,788	277,882	283,165	283,165	210,715	270,444
A49X Transfers		280,967	285,788	277,882	283,165	283,165	210,715	270,444
A48010	Interest	8,941	10,330	3,485	3,445	3,445	2,150	3,445
A48320	Proceeds From Sale Of Assets	-	3,895	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	448	1,608	25	100	100	911	100
AHM Miscellaneous		9,388	15,833	3,510	3,545	3,545	3,061	3,545
AH4X Total Revenue		6,845,109	4,557,915	3,681,353	2,874,125	7,848,318	3,461,148	2,664,157

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	1,500,488	1,540,782	1,509,731	1,534,478	1,534,478	1,215,825	1,465,284
A51120	Permanent PT Salaries/Wages	20,469	22,584	36,966	23,741	23,741	19,054	24,158
A51140	Overtime Salaries And Wages	-	141	240	-	-	328	-
A51200	Temporary PT Salaries/Wages	-	-	1,472	26,000	51,641	54,550	27,040
A51210	Performance Appraisals	-	-	1,495	-	-	3,658	1,916
A51220	Vacation payout	-	3,982	14,599	-	-	2,914	-
A51240	Opt Out Premium	3,000	3,000	3,115	3,000	3,000	3,634	4,500
AH5X Personnel		1,523,956	1,570,488	1,567,618	1,587,219	1,612,860	1,299,964	1,522,898
A61010	Office Supplies	7,057	4,838	5,121	6,000	6,000	3,250	6,000
A61020	Computer Supplies	10,473	10,332	10,595	10,600	10,600	7,479	10,600
A61030	Books Manuals And Periodicals	160	436	-	750	750	205	500
A61040	Operational Supplies	18,462	15,452	14,387	20,000	20,000	16,093	18,000
A65090	Gasoline	10,046	9,313	5,302	8,760	8,760	2,962	6,000
AH6X Commodities		46,199	40,371	35,405	46,110	46,110	29,989	41,100
A74080	H/L/D Employee Benefits	224,624	248,082	229,779	231,496	231,496	189,540	209,849
A74100	Retirement Benefits/FICA	111,194	114,060	114,457	121,422	121,422	95,002	116,502
A74110	Retirement Benefits/IMRF	169,773	171,727	158,119	161,743	161,743	125,767	153,298
AH74X Benefits		505,591	533,869	502,355	514,661	514,661	410,309	479,649
A71140	Legal Services	14,738	13,040	13,459	15,000	15,000	10,811	15,000
A71150	Consultants	72,329	20,692	127,019	100,000	226,639	41,471	100,000
A71450	Mileage Reimbursement	450	1,604	362	1,500	1,500	19	3,000
A71470	Employee Relations	-	-	454	-	-	565	550
A71500	Trips And Training	9,356	10,717	8,916	13,000	13,000	4,032	11,500
A71810	Dues And Subscriptions	4,771	5,744	4,706	5,000	5,000	4,203	5,000
A71950	Cellular Phones	3,819	3,856	3,954	4,000	4,000	2,956	4,000
A71955	Cell Phone Allowance	3,780	3,780	4,220	4,000	4,000	3,700	4,250
A72210	Motor Vehicle Maintenance & Repairs	4,224	7,468	7,670	5,000	5,000	2,036	5,000
A72250	Bldg & Grounds Maintenance & Repairs	820	198	70	4,000	4,000	388	2,000
A72280	Equipment Maintenance	9,810	9,820	9,900	9,900	9,900	9,900	11,940
A72820	Postage	991	961	997	1,000	1,000	174	1,000
A72830	Printing Services	12,042	13,773	4,625	14,000	14,000	8,264	10,600
A72840	Temporary Employment Services	-	163	75	500	500	-	200
A72980	Workshop Fees	3,144	4,956	6,050	8,000	8,000	2,689	7,000
A73195	Indirect Cost Allocations	206,855	211,690	230,816	230,276	230,276	230,276	205,453
A79920	Transfers Other Funds	-	70,860	-	-	-	-	-
A79940	Miscell Contractual Services	173,129	191,031	400,029	277,000	712,046	122,780	273,000
A79950	All Other Miscellaneous	610,191	632,775	551,342	-	700,172	310,010	-
AH7X Contractuals		1,130,450	1,203,127	1,374,665	692,176	1,954,033	754,275	659,493
A81010	Land Purchased	2,941,547	374,965	-	-	56,420	1,200	-
A82010	Buildings And Structures	-	404,842	1,120,962	-	2,573,027	1,829,819	-
A83010	Motor Vehicles	440,938	260,632	22,520	26,000	26,000	28,224	-
A84030	Computer Equipment	9,667	14,862	11,698	12,800	12,800	8,586	11,540
A84070	Engineering Equipment	13,213	16,299	18,076	19,400	19,400	15,975	18,000
AH8X Capital Expenditures		3,405,365	1,071,600	1,173,255	58,200	2,687,647	1,883,805	29,540
AHEX Total Expenses		6,611,561	4,419,455	4,653,299	2,898,367	6,815,312	4,378,342	2,732,680

Health and Community Services Committee

Tuberculosis (TB) Clinic

DEPARTMENT PURPOSE: The Lake County Tuberculosis Clinic is responsible for the control of tuberculosis through surveillance, screening, treatment, outreach, and education.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	563,870	593,964	593,964	356,885	(237,079)	-40%
A45X Intergovernmental	28,725	17,353	17,353	11,934	(5,419)	-31%
A46X Charges for Services	49,405	47,660	47,660	56,827	9,167	19%
A49X Transfers	66,595	60,789	60,789	61,667	877	1%
AHM Miscellaneous	1,706	1,053	1,053	1,053	-	0%
AH4X Total Revenue	710,300	720,819	720,819	488,366	(232,453)	-32%
AH5X Personnel	378,807	398,753	398,753	396,557	(2,195)	-1%
AH6X Commodities	22,163	24,250	24,250	22,710	(1,540)	-6%
AH74X Benefits	142,127	149,662	149,662	170,370	20,708	14%
AH7X Contractuals	125,335	138,235	138,235	132,020	(6,215)	-4%
AH8X Capital Expenditures	-	-	-	16,708	16,708	
AH6X Total Expenses	668,432	710,900	710,900	738,366	27,466	4%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	6	5	5
Part Time	4	3	3

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	730,965	686,293	561,905	593,964	593,964	576,142	356,885
A41110	Prior Year Property Taxes	220	-	142	-	-	185	-
A41120	TIF Districts Property Taxes	2,382	898	1,823	-	-	-	-
A41X Taxes		733,567	687,191	563,870	593,964	593,964	576,326	356,885
A45231	Managed Care Medicare	-	-	416	109	109	166	-
A45250	Illinois Public Aid	9,776	11,399	6,418	2,828	2,828	1,052	2,828
A45255	Illinois Department of Public Health	15,364	13,574	13,351	5,310	5,310	4,116	-
A45260	Medicare B	913	868	779	1,167	1,167	1,298	1,167
A45285	Managed Care - Medical	460	485	7,761	7,939	7,939	7,368	7,939
A45X Intergovernmental		26,513	26,326	28,725	17,353	17,353	14,000	11,934
A46420	Copy Charges	-	25	-	-	-	-	-
A47050	Insurance Reimbursement	7,438	11,812	21,252	24,267	24,267	16,173	31,800
A47180	Medical Fees	33,968	21,649	28,152	23,393	23,393	21,435	25,027
A46X Charges for Services		41,406	33,486	49,405	47,660	47,660	37,608	56,827
A49920	Transfers From Other Funds	57,155	62,608	66,595	60,789	60,789	49,963	61,667
A49999	Over Short	-	0	-	-	-	-	-
A49X Transfers		57,155	62,608	66,595	60,789	60,789	49,963	61,667
A48010	Interest	2,687	4,407	1,706	1,053	1,053	1,892	1,053
A49910	All Other Miscellaneous Revenue	-	341	-	-	-	-	-
AHM Miscellaneous		2,687	4,748	1,706	1,053	1,053	1,892	1,053
AH4X Total Revenue		861,328	814,360	710,300	720,819	720,819	679,789	488,366

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	205,171	255,201	272,731	300,980	300,980	201,343	299,951
A51120	Permanent PT Salaries/Wages	120,324	90,658	101,624	90,275	90,275	80,238	75,574
A51130	Payroll Accrual Year End	-589	157	2,609	-	-	-	-
A51135	Payroll Contingency	-	-	-	-16,615	-16,615	-	-
A51140	Overtime Salaries And Wages	108	980	286	513	513	948	309
A51160	Holiday Pay	-	-	-	-	-	683	-
A51180	Special Pay	2,025	1,514	58	1,500	1,500	88	123
A51200	Temporary PT Salaries/Wages	-	-	-	20,600	20,600	-	20,600
A51220	Vacation payout	1,830	1,525	-	-	-	15,212	-
A51230	Sick Payout	-	-	-	-	-	13,685	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	288	-
AH5X Personnel		330,368	351,535	378,807	398,753	398,753	312,487	396,557
A61010	Office Supplies	1,400	1,182	1,367	1,500	1,500	533	1,000
A61020	Computer Supplies	-	-	199	300	300	-	-
A61030	Books Manuals And Periodicals	-	102	-	250	250	-	250
A61040	Operational Supplies	2,647	2,622	1,688	1,500	1,500	2,474	1,700
A61080	Food and Provisions	204	356	459	400	400	327	460
A62010	Medical Supplies	3,728	2,128	2,780	3,800	3,800	1,218	2,800
A62040	Drugs And Medicines	29,203	16,778	15,670	16,500	16,500	16,742	16,500
AH6X Commodities		37,181	23,169	22,163	24,250	24,250	21,294	22,710
A74080	H/L/D Employee Benefits	47,223	68,337	77,141	88,873	88,873	61,617	108,704
A74100	Retirement Benefits/FICA	25,626	25,976	27,942	30,505	30,505	22,997	30,337
A74110	Retirement Benefits/IMRF	31,530	36,633	37,044	30,285	30,285	29,034	31,330
AH74X Benefits		104,379	130,945	142,127	149,662	149,662	113,648	170,370
A71120	Interpreters	-	-	29	-	-	-	-
A71150	Consultants	22,607	21,527	18,504	18,504	18,504	13,878	26,946
A71220	Computer Services	-	-	838	-	-	-221	4,285
A71230	Software Maintenance	862	-	-	180	180	-	799
A71260	Application Hosting	-	-	-	-	-	-	1,728
A71310	Laboratory Fees	21,974	15,085	16,875	16,800	16,800	605	4,800
A71330	Medical Fees	-	-	-	7,500	7,500	-	3,750
A71350	Radiological Fees	1,152	8,173	15,059	10,431	10,431	6,078	10,969
A71360	Pharmacy Fees	-	-	10	-	-	-	-
A71450	Mileage Reimbursement	90	231	63	200	200	103	200
A71500	Trips And Training	471	622	600	1,250	1,250	-	910
A71650	Security Services	-	-	-	1,068	1,068	-	-
A71810	Dues And Subscriptions	70	190	190	200	200	190	300
A71910	Gas For Heating	2,081	3,523	2,015	4,200	4,200	1,234	3,600
A71920	Electricity	4,116	4,814	5,431	5,304	5,304	3,660	5,304
A71930	Water And Sewer Charges	447	471	1,001	528	528	254	552
A71940	Telephone	2,485	4,090	3,432	4,428	4,428	2,738	3,468
A71950	Cellular Phones	725	726	1,177	1,536	1,536	1,643	2,160
A71970	Courier Services	-	17	11	100	100	900	1,560
A72280	Equipment Maintenance	3,168	2,105	2,236	2,190	2,190	1,918	2,130
A72530	Equipment Rental	3,493	3,024	1,650	2,100	2,100	1,075	2,110
A72560	All Other Rentals	3,598	3,432	3,215	3,684	3,684	2,841	1,464
A72820	Postage	955	1,513	3,075	2,600	2,600	448	2,400
A72830	Printing Services	130	621	648	1,100	1,100	571	600
A72840	Temporary Employment Services	13,352	10,420	10,464	13,008	13,008	7,526	11,284

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A73195	Indirect Cost Allocations	39,589	35,547	38,611	40,987	40,987	40,987	40,382
A79940	Miscell Contractual Services	302	215	201	337	337	198	319
AH7X Contractuals		121,669	116,345	125,335	138,235	138,235	86,626	132,020
A83010	Motor Vehicles	-	-	-	-	-	-	16,708
AH8X Capital Expenditures		-	-	-	-	-	-	16,708
AHEX Total Expenses		593,597	621,994	668,432	710,900	710,900	534,055	738,366

Health and Community Services Committee

Veterans Assistance Commission

DEPARTMENT PURPOSE: The Veterans Assistance Commission (VAC) provides emergency aid and services to Lake County military veterans and their families who qualify for this assistance under the guidelines established by Public Aid and the Lake County Veterans Assistance Commission.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	340,227	340,485	340,485	260,322	(80,163)	-24%
A45X Intergovernmental	16,250	-	-	-		
A49X Transfers	33,885	32,196	32,196	32,766	571	2%
AHM Miscellaneous	1,438	6,001	6,001	2,001	(4,000)	-67%
AH4X Total Revenue	391,800	378,682	378,682	295,089	166,408	44%
AH5X Personnel	183,273	189,411	189,411	197,185	7,774	4%
AH6X Commodities	2,683	3,100	3,100	6,728	3,628	117%
AH74X Benefits	68,145	68,146	68,146	69,076	929	1%
AH7X Contractuals	208,087	214,000	213,876	268,824	54,824	26%
AH8X Capital Expenditures	-	1,760	1,884	3,276	1,516	86%
AH8X Total Expenses	462,188	476,418	476,418	545,089	68,671	14%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	3	3	3
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Personnel (51110) is up for FY2017 as a result of reclassifying one position to better reflect the responsibilities of the job.
- ↑ Office Supplies (61010) has increased due to adding an additional outreach location.
- ↑ There is a new Legal Services (71140) line, Worker's Compensation line (72130), and Liability Insurance line (72170) for FY2017 as a result of the Veterans' Assistance Intergovernmental Agreement (IGA) with Lake County.
- ↑ Trips and Trainings (71500) increased due to the annual training being held in California, rather than a location closer to Lake County.
- ↑ Capital Expenditures (84030) consists of the replacement of 4 desktop computers.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Veteran Population	35,395	35,000	40,000	45,000
Clients Served – All Services	10,905	11,500	12,037	13,500
Veterans Compensated	5,357	5,200	5,600	6,000
Total Compensation (Millions)	\$92.0	\$100.0	\$108.0	\$120.0
Claims Submitted	2,552	3,580	4,000	5,000
Percentage of Veteran Population Assisted	15%	15%	18%	20%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	487,310	457,529	338,948	339,985	339,985	329,776	259,822
A41110	Prior Year Property Taxes	189	-	105	-	-	124	-
A41120	TIF Districts Property Taxes	1,588	599	1,173	500	500	-	500
A41X Taxes		489,088	458,128	340,227	340,485	340,485	329,899	260,322
A45333	Grants - State	-	6,250	16,250	-	-	-	-
A45335	Grants - Nonprofit	50,000	6,250	-	-	-	-	-
A45X Intergovernmental		50,000	12,500	16,250	-	-	-	-
A49920	Transfers From Other Funds	32,534	29,582	33,885	32,196	32,196	25,595	32,766
A49X Transfers		32,534	29,582	33,885	32,196	32,196	25,595	32,766
A48010	Interest	2,491	3,454	939	1,001	1,001	1,201	1,001
A48090	Reimbursements From Veterans	5,665	6,849	500	5,000	5,000	520	1,000
A49910	All Other Miscellaneous Revenue	246	-	-	-	-	-	-
AHM Miscellaneous		8,402	10,303	1,438	6,001	6,001	1,721	2,001
AH4X Total Revenue		580,024	510,513	391,800	378,682	378,682	357,216	295,089

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	149,801	158,183	160,982	166,805	166,805	134,684	173,941
A51120	Permanent PT Salaries/Wages	19,599	20,157	20,791	21,107	21,107	17,140	21,744
A51140	Overtime Salaries And Wages	76	-	-	-	-	-	-
A51240	Opt Out Premium	2,481	1,500	1,500	1,500	1,500	1,211	1,500
AH5X Personnel		171,957	179,841	183,273	189,411	189,411	153,036	197,185
A61010	Office Supplies	2,745	3,246	2,573	2,600	2,600	1,900	6,228
A61030	Books Manuals And Periodicals	-	-	110	500	500	-	500
AH6X Commodities		2,745	3,246	2,683	3,100	3,100	1,900	6,728
A74080	H/L/D Employee Benefits	23,544	33,887	35,503	35,951	35,951	28,434	35,693
A74100	Retirement Benefits/FICA	12,857	13,351	13,598	14,490	14,490	11,354	15,085
A74110	Retirement Benefits/IMRF	19,677	20,079	19,044	17,706	17,706	15,539	18,298
AH74X Benefits		56,079	67,318	68,145	68,146	68,146	55,327	69,076
A71140	Legal Services	-	-	-	-	-	-	5,000
A71220	Computer Services	-	2,250	2,015	2,093	2,093	-	2,093
A71230	Software Maintenance	-	-	-	-	-	2,093	-
A71340	Dental Fees	71,290	56,894	8,818	-	-	1,167	-
A71450	Mileage Reimbursement	623	503	644	600	600	406	1,000
A71470	Employee Relations	-	-	-	1,640	1,640	1,050	1,600
A71500	Trips And Training	4,350	4,380	6,764	4,700	4,700	9,153	10,448
A71810	Dues And Subscriptions	1,242	932	611	900	900	623	900
A71955	Cell Phone Allowance	540	600	900	540	540	750	900
A71960	Data/Telecommunications	683	147	-	1,300	1,300	-	1,300
A72120	Fidelity And Surety Bonds	-	-	-	-	-	175	-
A72130	Worker's Compensation Insurance	-	-	-	-	-	-	3,894
A72170	Liability And Work Comp Insurance	-	-	-	-	-	-	2,401
A72260	Office Equip Maintenance And Repairs	2,065	1,764	1,027	-	-	-	-
A72280	Equipment Maintenance	-	-	132	1,300	1,176	900	1,300
A72660	Needs Related Payment Particip	-	-	58	-	-	-	-
A72870	Contract Providers - Other	-	-	800	-	-	-	-
A73010	Assistance To Veterans	146,823	140,893	101,843	125,000	125,000	61,181	100,000
A73195	Indirect Cost Allocations	44,075	44,075	75,927	75,927	75,927	75,927	137,988
A79940	Miscell Contractual Services	-	-	8,549	-	-	-	-
AH7X Contractuals		271,689	252,437	208,087	214,000	213,876	153,425	268,824
A84030	Computer Equipment	3,107	-	-	1,760	1,884	1,884	3,276
AH8X Capital Expenditures		3,107	-	-	1,760	1,884	1,884	3,276
AHEX Total Expenses		505,578	502,842	462,188	476,418	476,418	365,572	545,089

Health and Community Services Committee

Winchester House

DEPARTMENT PURPOSE: Winchester House is a state-licensed provider of health care and services to residents of Lake County. Winchester House provides Long-Term Care, Short-Term Rehabilitation services, and Alzheimer’s care.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	1,337,431	2,317,273	2,317,273	2,317,273	-	0%
A45X Intergovernmental	7,511,510	-	-	-		
A46X Charges for Services	1,106,261	-	-	-		
A49X Transfers	7,123,292	-	-	-		
AHM Miscellaneous	163,813	-	-	-		
AH4X Total Revenue	17,242,308	2,317,273	2,317,273	2,317,273	-	0%
AH6X Commodities	863,802	-	-	-		
AH74X Benefits	19,111	-	-	-		
AH7X Contractuals	14,955,802	2,317,273	2,317,273	2,317,273		0%
AHEX Total Expenses	15,838,715	2,317,273	2,317,273	2,317,273		0%

BUDGET HIGHLIGHTS:

- ❖ Winchester House continues under the management of Transitional Care Management (TCM) and the only expenses that will be incurred are Management Fees (72280) and Indirect Costs (73195).

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	1,218,275	1,601,351	1,333,452	2,317,273	2,317,273	1,924,588	2,317,273
A41110	Prior Year Property Taxes	1,340	-	433	-	-	302	-
A41120	TIF Districts Property Taxes	2,929	2,087	3,546	-	-	-	-
A41X Taxes		1,222,545	1,603,438	1,337,431	2,317,273	2,317,273	1,924,889	2,317,273
A45245	Coinsurance revenue	688,898	447,584	374,614	-	-	-	-
A45250	Illinois Public Aid	4,847,201	4,479,229	2,580,435	-	-	-	-
A45252	Public Aid Residents - Other Income	1,433,310	1,597,178	1,325,417	-	-	-	-
A45260	Medicare B	174,316	138,992	123,275	-	-	-	-
A45265	Medicare A	2,430,241	2,111,959	1,323,557	-	-	-	-
A45267	Managed Care	46,606	364,170	1,487,665	-	-	-	-
A45270	Winchester House Hospice	464,236	313,125	179,499	-	-	-	-
A45275	Winchester House Hospice Private Pay	185,893	295,981	117,048	-	-	-	-
A45X Intergovernmental		10,270,700	9,748,218	7,511,510	-	-	-	-
A46380	Private Pay	2,170,624	1,972,788	1,106,196	-	-	-	-
A46970	Finger Print Fees	-	-	65	-	-	-	-
A46X Charges for Services		2,170,624	1,972,788	1,106,261	-	-	-	-
A49920	Transfers From Other Funds	1,000,000	1,000,000	7,123,282	-	-	-	-
A49999	Over Short	-	-	10	-	-	-	-
A49X Transfers		1,000,000	1,000,000	7,123,292	-	-	-	-
A44030	Other Rentals	-	-	160,000	-	-	-	-
A48010	Interest	409	2,099	323	-	-	297	-
A48130	Employee Meal Reimbursement	2,570	2,196	1,597	-	-	-	-
A49910	All Other Miscellaneous Revenue	758	1,081	1,893	-	-	-	-
AHM Miscellaneous		3,738	5,376	163,813	-	-	297	-
AH4X Total Revenue		14,667,607	14,329,820	17,242,308	2,317,273	2,317,273	1,925,186	2,317,273

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A61010	Office Supplies	13,998	18,876	20,129	-	-	-	-
A61020	Computer Supplies	13,008	13,451	770	-	-	-	-
A61030	Books Manuals And Periodicals	-	-	534	-	-	-	-
A61040	Operational Supplies	48,093	72,604	34,239	-	-	-	-
A61060	Clothing And Uniforms	-	-	128	-	-	-	-
A61070	Craft & Recreational Supplies	6,421	8,067	2,869	-	-	-	-
A61080	Food and Provisions	487,993	522,192	370,122	-	-	-	-
A62010	Medical Supplies	305,856	393,848	222,806	-	-	-	-
A62030	Oxygen	29,542	35,110	20,952	-	-	-	-
A62040	Drugs And Medicines	237,739	230,454	175,802	-	-	-	-
A63020	Cleaning Supplies	-	-	186	-	-	-	-
A63040	Housekeeping Supplies	22,988	24,094	15,200	-	-	-	-
A65090	Gasoline	-	-	64	-	-	-	-
AH6X Commodities		1,165,638	1,318,696	863,802	-	-	-	-
A74060	Health Premiums	-	-	19,111	-	-	-	-
AH74X Benefits		-	-	19,111	-	-	-	-
A71125	Staffing Services Fee	9,745,138	10,267,421	7,270,738	-	-	-	-
A71140	Legal Services	-	6,829	-	-	-	-	-
A71150	Consultants	11,125	11,626	4,598	-	-	-	-
A71220	Computer Services	19,738	34,488	20,565	-	-	-	-
A71230	Software Maintenance	-	-	2,516	-	-	-	-
A71310	Laboratory Fees	10,914	10,357	6,651	-	-	-	-
A71320	Psychological Services	-	-	11,511	-	-	-	-
A71330	Medical Fees	19,677	19,677	-	-	-	-	-
A71350	Radiological Fees	4,350	2,225	350	-	-	-	-
A71420	Employee Physicals	-	-	2,793	-	-	-	-
A71450	Mileage Reimbursement	302	-	1,434	-	-	-	-
A71470	Employee Relations	-	-	7,298	-	-	-	-
A71500	Trips And Training	11,272	18,410	3,124	-	-	-	-
A71520	Training	-	-	399	-	-	-	-
A71525	Continuing Medical Education	-	-	813	-	-	-	-
A71610	Pest Control	2,880	2,820	1,920	-	-	-	-
A71620	Laundry And Cleaning	286,756	268,296	180,911	-	-	-	-
A71650	Security Services	-	-	195	-	-	-	-
A71670	Housekeeping	510,032	491,837	327,976	-	-	-	-
A71810	Dues And Subscriptions	9,113	13,787	155	-	-	-	-
A71820	Dues	-	-	368	-	-	-	-
A71850	Advertising	8,870	13,458	2,655	-	-	-	-
A71910	Gas For Heating	141,123	174,759	170,368	-	-	-	-
A71920	Electricity	143,269	147,735	114,449	-	-	-	-
A71930	Water And Sewer Charges	97,675	92,502	27,255	-	-	-	-
A71940	Telephone	5,435	6,136	5,339	-	-	-	-
A71950	Cellular Phones	7,561	6,656	4,890	-	-	-	-
A71960	Data/Telecommunications	-	-	353	-	-	-	-
A71970	Courier Services	-	-	81	-	-	-	-
A71990	Ambulance Service	-	-	162	-	-	-	-
A72170	Liability And Work Comp Insurance	563,320	268,129	775,194	-	-	-	-
A72260	Office Equip Maintenance And Repairs	-	-	543	-	-	-	-
A72530	Equipment Rental	4,589	19,341	38,593	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	-	-	572	-	-	-	-
A72820	Postage	815	899	1,079	-	-	-	-
A72840	Temporary Employment Services	291,769	146,260	-	-	-	-	-
A72870	Contract Providers - Other	749,604	653,627	487,930	-	-	-	-
A72880	Management Fees	490,000	716,000	619,365	1,885,285	1,885,285	-	1,173,480
A72935	Permits and Licenses Expense	-	-	50	-	-	-	-
A73190	Bad Debt Expense	131,472	477,053	3,283,794	-	-	-	-
A73195	Indirect Cost Allocations	1,109,844	1,109,844	1,109,844	431,988	431,988	-	1,143,803
A75010	Bed Tax	462,359	455,069	460,816	-	-	-	-
A79950	All Other Miscellaneous	128,720	124,999	8,156	-	-	-	-
AH7X Contractuals		14,967,723	15,560,239	14,955,802	2,317,273	2,317,273	-	2,317,283
A84030	Computer Equipment	13,509	7,611	-	-	-	-	-
A84060	Furniture And Office Equipment	16,414	47,558	-	-	-	-	-
A85070	All Other Capital Outlay	13,565	29,694	-	-	-	-	-
AH8X Capital Expenditures		43,488	84,864	-	-	-	-	-
AHEX Total Expenses		16,176,849	16,963,798	15,838,715	2,317,273	2,317,273	-	2,317,283

Special Revenue Funds

2017 Recommended Budget

Law and Judicial Committee

Children's Waiting Room Fund

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	157,944	160,000	160,000	193,000	33,000	21%
AHM Miscellaneous	337	446	446	446	-	0%
AH4X Total Revenue	158,281	160,446	160,446	193,446	33,000	21%
AH5X Personnel	100,043	104,785	104,785	108,479	3,695	4%
AH6X Commodities	1,912	2,200	2,200	2,200	-	0%
AH74X Benefits	59,732	60,987	60,987	63,613	2,625	4%
AH7X Contractuals	48,436	49,593	49,593	49,073	(520)	-1%
AHEX Total Expenses	210,123	217,565	217,565	223,365	5,800	3%

STAFFING SUMMARY:

Position Type	FY201 Budget	FY201 BudgetFY201 "
Full Time	2	2	2
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Revenues increased \$33,000 due to a fee increase that became effective in January 2016.
- ❖ The ending fund balance as of November 30, 2015 was \$271,847. Based upon projections for FY2016 – including the fee increase - the ending fund balance at November 30, 2016 will be \$246,018. The FY2017 budget will result in a fund balance at November 30, 2017 of \$216,099.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Target
Kids' Korner Satisfaction Rating	100%	100%	98.1%	> 95%

- ❖ The Satisfaction Rating represents the percentage of surveyed parents who agreed with the statement "I was pleased with the care that my child(ren) received at Kids' Korner today."

Lake County Revenue Budget Comparison Report - Five Year History

Children's Waiting Room

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	183,370	161,533	170,110	160,000	160,000	144,348	193,000
A46040	Annual Support Fee's	-	12,166	-12,166	-	-	-	-
A46X Charges for Services		183,370	173,699	157,944	160,000	160,000	144,348	193,000
A48010	Interest	1,135	1,400	337	446	446	482	446
AHM Miscellaneous		1,135	1,400	337	446	446	482	446
AH4X Total Revenue		184,505	175,099	158,281	160,446	160,446	144,830	193,446

Lake County Expense Budget Comparison Report - Five Year History

Children's Waiting Room

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	79,559	81,731	85,390	88,949	88,949	72,204	91,997
A51120	Permanent PT Salaries/Wages	11,021	13,693	14,191	15,836	15,836	12,976	16,278
A51140	Overtime Salaries And Wages	-	339	462	-	-	-	205
A51180	Special Pay	-18	3	-	-	-	3	-
A51220	Vacation payout	233	-	-	-	-	-	-
AH5X Personnel		90,795	95,766	100,043	104,785	104,785	85,183	108,479
A61010	Office Supplies	451	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	445	412	457	450	450	-	450
A61040	Operational Supplies	1,743	1,459	1,455	1,750	1,750	365	1,750
AH6X Commodities		2,638	1,870	1,912	2,200	2,200	365	2,200
A74080	H/L/D Employee Benefits	39,554	40,932	42,907	43,614	43,614	34,346	44,000
A74100	Retirement Benefits/FICA	6,395	6,753	6,977	8,016	8,016	5,974	8,299
A74110	Retirement Benefits/IMRF	9,833	10,213	9,848	9,357	9,357	8,233	11,314
AH74X Benefits		55,782	57,898	59,732	60,987	60,987	48,553	63,613
A71230	Software Maintenance	1,200	-	-	-	-	-	-
A71450	Mileage Reimbursement	159	169	253	300	300	40	300
A72140	Unemployment Compensation	681	642	306	306	306	306	162
A72170	Liability And Work Comp Insurance	2,846	2,007	2,007	2,007	2,007	2,007	2,007
A73195	Indirect Cost Allocations	15,054	15,288	15,539	16,480	16,480	16,480	16,104
A79920	Transfers Other Funds	30,000	30,000	30,000	30,000	30,000	-	30,000
A79950	All Other Miscellaneous	-	-	330	500	500	-	500
AH7X Contractuals		49,940	48,106	48,436	49,593	49,593	18,833	49,073
AHEX Total Expenses		199,156	203,640	210,123	217,565	217,565	152,934	223,365

Law and Judicial Committee

Coroner Fees

DEPARTMENT PURPOSE: Proceeds from the dedicated Coroner's Fee are used to provide for electronic and forensic equipment and supplies.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	158,055	135,000	135,000	135,000	-	0%
AHM Miscellaneous	304	127	127	300	173	136%
AH4X Total Revenue	158,359	135,127	135,127	135,300	173	0%
AH6X Commodities	36,093	69,124	69,124	51,624	(17,500)	-25%
AH7X Contractuals	46,747	80,800	83,121	70,800	(10,000)	-12%
AH8X Capital Expenditures	6,713	16,000	40,450	16,000	-	0%
AHEX Total Expenses	89,552	165,924	192,695	138,424	(27,500)	-17%

BUDGET HIGHLIGHTS:

- ↓ The Medical Supplies (62010) and All Other Miscellaneous (79950) lines were reduced to \$15,000 and \$7,000, respectively to reflect actual spend.
- ❖ Computer Equipment (84030) in Capital Expenditures include the replacement of 2 Desktop and 5 Laptop computers.
- ❖ The fund balance as of November 30, 2015 was \$153,623. Estimates of FY2016 activity project that the fund balance as of November 30, 2016, will be \$158,433. The approved FY2017 budget would result in a fund balance of \$155,309.

Lake County Revenue Budget Comparison Report - Five Year History

Coroner Fees

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45410	DOT Signs and Markings Revenue	150	-	-	-	-	-	-
A45X	Intergovernmental	150	-	-	-	-	-	-
A46010	Fees	131,057	139,300	158,055	135,000	135,000	74,707	135,000
A46X	Charges for Services	131,057	139,300	158,055	135,000	135,000	74,707	135,000
A48010	Interest	285	369	304	127	127	279	300
AHM	Miscellaneous	285	369	304	127	127	279	300
AH4X	Total Revenue	131,491	139,669	158,359	135,127	135,127	74,986	135,300

Lake County Expense Budget Comparison Report - Five Year History

Coroner Fees

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A61010	Office Supplies	8,392	9,730	8,390	9,000	9,000	5,966	8,000
A61020	Computer Supplies	110	-	240	1,000	1,000	93	500
A61040	Operational Supplies	18,214	5,566	12,619	12,000	12,000	8,851	7,000
A61060	Clothing And Uniforms	3,660	3,286	3,612	7,000	7,000	51	5,000
A61110	Reimb to employee for damaged personal items	68	-	105	1,500	1,500	150	1,500
A62010	Medical Supplies	335	-	56	22,000	22,000	1,541	15,000
A64030	Firearms and bulletproof vests	4,679	105	-	2,000	2,000	115	-
A65020	Laboratory Supplies	-110	91	37	-	-	-	-
A65090	Gasoline	15,206	13,311	11,034	14,624	14,624	4,416	14,624
AH6X Commodities		50,554	32,088	36,093	69,124	69,124	21,183	51,624
A71330	Medical Fees	-	900	-	-	-	550	-
A71450	Mileage Reimbursement	300	393	-	1,500	1,500	-	1,500
A71500	Trips And Training	18,652	9,775	17,851	12,000	12,000	5,783	12,000
A71620	Laundry And Cleaning	265	169	3,368	17,000	17,000	7,098	10,000
A71810	Dues And Subscriptions	2,212	2,392	3,760	4,000	4,000	2,164	4,000
A71940	Telephone	-	-	2,784	-	-	-	-
A71950	Cellular Phones	10,379	9,278	523	10,000	10,000	5,823	10,000
A71965	Radio User Fees	-	-	-	4,800	4,800	-	4,800
A71970	Courier Services	-	-	385	2,500	2,500	735	2,500
A72210	Motor Vehicle Maintenance & Repairs	5,553	4,889	5,712	5,000	5,000	4,691	5,000
A72260	Office Equip Maintenance And Repairs	-	1,175	689	1,000	1,000	-	1,000
A72280	Equipment Maintenance	3,822	4,277	2,200	7,500	7,500	2,063	7,500
A72530	Equipment Rental	2,883	1,974	1,796	3,000	3,000	2,198	3,000
A72560	All Other Rentals	-	-	-	2,500	2,500	-	2,500
A79950	All Other Miscellaneous	-	-	7,679	10,000	12,321	-	7,000
AH7X Contractuals		44,067	35,222	46,747	80,800	83,121	31,105	70,800
A84030	Computer Equipment	10,449	3,018	1,236	6,000	6,000	-	6,000
A84050	Laboratory Equipment	35,000	58,795	474	10,000	10,000	19,737	10,000
A84060	Furniture And Office Equipment	-	-	5,003	-	24,450	2,689	-
A85040	Replacements	-	-	-	-	-	8,100	-
AH8X Capital Expenditures		45,449	61,813	6,713	16,000	40,450	30,525	16,000
AHEX Total Expenses		140,070	129,124	89,552	165,924	192,695	82,814	138,424

Law and Judicial Committee

Court Automation

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	1,095,613	1,000,000	1,000,000	1,025,000	25,000	3%
AHM Miscellaneous	3,544	6,000	6,000	7,500	1,500	25%
AH4X Total Revenue	1,099,156	1,006,000	1,006,000	1,032,500	26,500	3%
AH5X Personnel	525,686	540,648	540,648	490,425	(50,224)	-9%
AH6X Commodities	24,623	29,000	29,000	29,000	-	0%
AH74X Benefits	188,266	192,568	192,568	160,564	(32,004)	-17%
AH7X Contractuals	431,107	606,938	908,718	640,398	33,460	6%
AH8X Capital Expenditures	115,874	208,500	349,207	110,500	(98,000)	-47%
AH6X Total Expenses	1,285,557	1,577,654	2,020,140	1,430,887	(146,768)	-9%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	7	7	6
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Court Automation Fees (46010) increased \$25,000 based upon prior year actuals and current year projections.
- ↓ Personnel costs decreased \$50,224 due to the elimination of Circuit Court Clerk IT position.
- ↓ Data Processing decreased \$25,000 as the need for these services is expected to be less in FY17.
- ↑ Miscellaneous Contractual Services increased \$53,000 to cover the annual fee for sending records to the Appellate Court and for various system needs, including cloud storage and the backup of applications and related data.
- ❖ The ending fund balance as of November 30, 2015 was \$2,199,873. Based upon the FY16 budget, the ending fund balance at November 30, 2016 will be 1,628,219. The FY17 budget will result in a fund balance at November 30, 2017 of \$1,327,643.

Lake County Revenue Budget Comparison Report - Five Year History

Court Automation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	1,275,385	1,155,267	1,095,613	1,000,000	1,000,000	765,024	1,025,000
A46X	Charges for Services	1,275,385	1,155,267	1,095,613	1,000,000	1,000,000	765,024	1,025,000
A48010	Interest	7,087	10,066	3,544	6,000	6,000	4,128	7,500
AHM	Miscellaneous .	7,087	10,066	3,544	6,000	6,000	4,128	7,500
AH4X	Total Revenue	1,282,471	1,165,333	1,099,156	1,006,000	1,006,000	769,152	1,032,500

Lake County Expense Budget Comparison Report - Five Year History

Court Automation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	482,783	496,222	522,797	538,598	538,598	420,091	488,329
A51140	Overtime Salaries And Wages	1,516	249	701	2,050	2,050	695	2,096
A51180	Special Pay	21	3	30	-	-	32	-
A51210	Performance Appraisals	512	2,336	2,158	-	-	2,164	-
A51220	Vacation payout	-	-	-	-	-	3,212	-
A51230	Sick Payout	-	-	-	-	-	8,371	-
AH5X Personnel		484,832	498,809	525,686	540,648	540,648	434,565	490,425
A61010	Office Supplies	-	417	-	-	-	-	-
A61020	Computer Supplies	5,164	4,867	12,666	16,500	16,500	2,056	16,500
A61030	Books Manuals And Periodicals	10	-	-	500	500	-	500
A61040	Operational Supplies	10,044	8,434	11,957	12,000	12,000	4,804	12,000
AH6X Commodities		15,218	13,719	24,623	29,000	29,000	6,860	29,000
A74080	H/L/D Employee Benefits	78,929	90,465	92,960	94,332	94,332	67,078	71,895
A74100	Retirement Benefits/FICA	36,712	37,474	39,557	41,360	41,360	32,734	37,518
A74110	Retirement Benefits/IMRF	56,274	56,512	55,749	56,876	56,876	44,991	51,151
AH74X Benefits		171,915	184,451	188,266	192,568	192,568	144,802	160,564
A71150	Consultants	77,816	-	162,992	100,000	159,357	3,200	100,000
A71210	Data Processing	61,516	48,178	30,646	125,000	359,854	62,743	100,000
A71230	Software Maintenance	37,119	50,890	35,654	62,000	62,000	28,854	69,000
A71450	Mileage Reimbursement	645	975	85	500	500	228	500
A71470	Employee Relations	-	-	-	175	175	-	175
A71500	Trips And Training	10,207	7,713	5,767	15,000	15,000	1,871	15,000
A71810	Dues And Subscriptions	3,936	4,040	10,325	11,000	11,000	1,864	7,500
A71955	Cell Phone Allowance	770	1,320	1,320	1,320	1,320	1,100	1,320
A71960	Data/Telecommunications	16,496	14,616	13,150	29,200	36,769	6,807	26,000
A72140	Unemployment Compensation	1,405	1,070	510	510	510	510	510
A72170	Liability And Work Comp Insurance	15,158	7,610	1,150	1,150	1,150	1,150	1,150
A72280	Equipment Maintenance	257	98	-	500	500	-	500
A73195	Indirect Cost Allocations	16,813	17,328	14,943	15,184	15,184	15,184	15,743
A79920	Transfers Other Funds	128,050	126,318	135,080	135,399	135,399	-	140,000
A79940	Miscell Contractual Services	10,992	9,543	19,484	110,000	110,000	25,394	163,000
AH7X Contractuals		381,180	289,700	431,107	606,938	908,718	148,905	640,398
A84030	Computer Equipment	69,888	97,253	115,874	208,500	343,707	165,796	110,500
A84060	Furniture And Office Equipment	-	-	-	-	5,500	5,214	-
AH8X Capital Expenditures		69,888	97,253	115,874	208,500	349,207	171,010	110,500
AHEX Total Expenses		1,123,033	1,083,931	1,285,557	1,577,654	2,020,140	906,142	1,430,887

Law and Judicial Committee

Document Storage

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	47,832	-	-	-		
A46X Charges for Services	11,560	20,000	20,000	30,000	10,000	50%
AHM Miscellaneous	467,168	428,016	428,016	452,000	23,984	6%
AH4X Total Revenue	526,560	448,016	448,016	482,000	33,984	8%
AH5X Personnel	133,748	-	-	-		
AH74X Benefits	32,268	-	-	-		
AH7X Contractuals	1,041,407	578,433	891,953	460,000	(118,433)	-20%
AH8X Capital Expenditures	60,748	-	50,277	-		
AH6X Total Expenses	1,268,170	578,433	942,230	460,000	(118,433)	-20%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	1	0	0
Part Time	2	0	0

BUDGET HIGHLIGHTS:

- ↑ Photograph Fees (46280) are budgeted for the first time in FY17. This new revenue, which is for taking photographs for passports, is projected at \$10,000 based upon current activity.
- ↓ Computer Services (71220) decreased \$90,000 based upon the projected costs of the E-filing project for FY17.
- ↑ Trips and Training (71500) increased \$10,000 to cover potential training needs of the E-filing project.
- ↓ Indirect Cost Allocations (73195) has been zeroed out as there are no longer personnel costs in this fund. In FY16, this amount was budgeted at \$19,433.
- ❖ Fund balance as of November 30, 2015 was \$340,350. Based on projections for FY2016 activity, the fund balance as of November 30, 2016, will be \$182,734. The FY17 budget would result in a fund balance of \$204,734 as of November 30, 2017.

Lake County Revenue Budget Comparison Report - Five Year History

Court Document Storage

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45333	Grants - State	-	-	47,832	-	-	11,958	-
A45X	Intergovernmental	-	-	47,832	-	-	11,958	-
A46280	Photograph Fee's	-	-	-	-	-	6,270	10,000
A46805	Enhanced Public Access & E-filing	-	13,745	11,560	20,000	20,000	10,600	20,000
A46X	Charges for Services	-	13,745	11,560	20,000	20,000	16,870	30,000
A48010	Interest	7,374	5,927	-330	3,016	3,016	556	2,000
A48100	Document Storage Flat Fee	546,939	494,535	467,499	425,000	425,000	324,909	450,000
AHM	Miscellaneous	554,314	500,462	467,168	428,016	428,016	325,465	452,000
AH4X	Total Revenue	554,314	514,207	526,560	448,016	448,016	354,293	482,000

Lake County Expense Budget Comparison Report - Five Year History

Court Document Storage

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	191,054	129,861	133,748	-	-	-	-
A51220	Vacation payout	3	-	-	-	-	-	-
AH5X Personnel		191,057	129,861	133,748	-	-	-	-
A74080	H/L/D Employee Benefits	34,455	10,394	8,693	-	-	-	-
A74100	Retirement Benefits/FICA	13,865	9,235	9,267	-	-	-	-
A74110	Retirement Benefits/IMRF	22,250	14,898	14,308	-	-	-	-
AH74X Benefits		70,570	34,527	32,268	-	-	-	-
A71150	Consultants	12,813	-	60,000	-	19,720	21,720	-
A71220	Computer Services	823,567	1,228,300	791,000	390,000	607,333	387,433	300,000
A71500	Trips And Training	-	-	26,400	-	16,750	-	10,000
A72140	Unemployment Compensation	810	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	12,000	-	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	2,500	17,500	-	-
A72510	Building Rentals	16,429	16,429	16,429	16,500	16,500	13,691	-
A73195	Indirect Cost Allocations	19,433	19,433	19,433	19,433	19,433	19,433	-
A79940	Miscell Contractual Services	161,389	134,131	128,146	150,000	194,717	88,183	150,000
AH7X Contractuals		1,046,440	1,398,293	1,041,407	578,433	891,953	530,459	460,000
A84030	Computer Equipment	64,777	4,434	60,748	-	50,277	5,471	-
AH8X Capital Expenditures		64,777	4,434	60,748	-	50,277	5,471	-
AH8X Total Expenses		1,372,844	1,567,115	1,268,170	578,433	942,230	535,930	460,000

Law and Judicial Committee

Electronic Citation

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	96,382	90,000	90,000	100,000	10,000	11%
AHM Miscellaneous	1,030	1,000	1,000	2,000	1,000	100%
AH4X Total Revenue	97,411	91,000	91,000	102,000	11,000	12%
AH7X Contractuals	7,500	142,000	352,400	0	(142,000)	-100%
AHEX Total Expenses	7,500	142,000	352,400	0	(142,000)	-100%

BUDGET HIGHLIGHTS:

- ↑ Electronic Citation Fees (46010) increased \$10,000 based on receipts in recent fiscal years and current activity.
- ❖ Expenses are not budgeted, as the department has on-going projects that will be budgeted through the carryover process.
- ❖ Fund balance as of November 30, 2015 was \$498,217. Based on the FY16 modified budget, the anticipated fund balance as of November 30, 2016 will be \$236,817. The FY2017 Budget would result in a fund balance of \$338,817 as of November 30, 2017.

Lake County Revenue Budget Comparison Report - Five Year History

Electronic Citation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	109,436	97,993	96,382	90,000	90,000	67,383	100,000
A46X	Charges for Services	109,436	97,993	96,382	90,000	90,000	67,383	100,000
A48010	Interest	859	1,529	1,030	1,000	1,000	1,014	2,000
AHM	Miscellaneous	859	1,529	1,030	1,000	1,000	1,014	2,000
AH4X	Total Revenue	110,296	99,522	97,411	91,000	91,000	68,397	102,000

Lake County Expense Budget Comparison Report - Five Year History

Electronic Citation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71210	Data Processing	-	-	-	25,000	50,000	-	-
A71220	Computer Services	-	-	-	50,000	100,000	-	-
A71450	Mileage Reimbursement	-	-	-	2,000	2,000	-	-
A71500	Trips And Training	-	-	-	15,000	15,000	-	-
A79940	Miscell Contractual Services	-	7,078	7,500	50,000	185,400	-	-
AH7X Contractuals		-	7,078	7,500	142,000	352,400	-	-
AHEX Total Expenses		-	7,078	7,500	142,000	352,400	-	-

GIS Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated GIS Automation fee are used to fund improvements to the County-wide Geographic Information System.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	575,104	600,000	600,000	600,000	-	0%
AHM Miscellaneous	804	2,000	2,000	2,000	-	0%
AH4X Total Revenue	575,908	602,000	602,000	602,000	-	0%
AH7X Contractuals	575,104	602,000	602,000	602,000	-	0%
AHEX Total Expenses	575,104	602,000	602,000	602,000	-	0%

BUDGET HIGHLIGHTS:

- ❖ The GIS Automation Fee is a \$6 flat fee per recorded document. It is a statutorily authorized fee which must be recorded in a separate fund.
- ❖ The FY2017 budget reflects an expectation of approximately 100,000 documents, consistent with the historical trend.
- ❖ The full amount collected will be transferred to the General Fund to offset costs of the GIS program.

Lake County Revenue Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46930	GIS Fees	626,658	563,678	575,104	600,000	600,000	425,490	600,000
A46X	Charges for Services	626,658	563,678	575,104	600,000	600,000	425,490	600,000
A48010	Interest	1,920	2,381	804	2,000	2,000	731	2,000
AHM	Miscellaneous .	1,920	2,381	804	2,000	2,000	731	2,000
AH4X	Total Revenue	628,578	566,059	575,908	602,000	602,000	426,221	602,000

Lake County Expense Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	626,658	563,678	575,104	602,000	602,000	-	602,000
AH7X	Contractuals	626,658	563,678	575,104	602,000	602,000	-	602,000
AHEX	Total Expenses	626,658	563,678	575,104	602,000	602,000	-	602,000

Health and Community Services Committee

HUD Grants

DEPARTMENT PURPOSE: The Community Development team manages various Federal grant programs, including the Community Development Block Grant (CDBG); Home Ownership Made Easy (HOME) Investment Partnerships Program; and Emergency Shelter/Solutions Grant (ESG). The team also administers Supportive Housing Program (SHP) funds for homeless assistance and the Lake County Affordable Housing Program (LCAHP).

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,507,648	4,569,305	8,789,181	4,642,959	73,654	2%
A46X Charges for Services	-	8,720	8,720	8,720	-	0%
A49X Transfers	-	30,000	30,000	61,717	31,717	106%
AH4X Total Revenue	4,507,648	4,608,025	8,827,901	4,713,396	105,371	2%
AH5X Personnel	406,611	505,936	505,936	541,157	35,220	7%
AH6X Commodities	24,985	7,200	7,200	7,200	-	0%
AH74X Benefits	143,585	193,236	193,236	209,149	15,912	8%
AH7X Contractuals	3,930,826	3,921,993	8,119,879	3,951,112	29,119	1%
AH8X Capital Expenditures	-	1,650	1,650	4,779	3,129	190%
AH6X Total Expenses	4,506,006	4,630,015	8,827,901	4,713,396	83,381	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	8	8	8
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Transfers (49X) increased for FY2017 due to the new Video Gaming Revenue policy that provides Community Development with funds to cover the Administrative costs of reviewing applications and awarding grants in accordance with the Video Gaming Revenue policy.
- ↑ Contractuals (7X) has grown primarily due to increases in Indirect Cost Allocations (73195) and Miscellaneous Contractual Services (79940).
- ↑ Capital Expenditures (8X) is up as a result of replacing two laptops and one desktop computer per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Lake County Affordable Housing Program Units	22	47	20	25
Total Affordable Housing Units	87	125	85	55
Housing Projects Monitored Within Cycle	41%	53%	100%	100%
Human Service Agencies Using ServicePoint	20	25	25	30
People Without a Home Rapidly Rehoused	56	208	200	200
Non-Profit Agency Funding (Thousands)	\$565	\$782	\$1000	\$1500
Local Economic Development Projects (Thousands)	\$0	\$456	\$478	\$275

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45040	Community Dev Administration	3,017,793	3,224,543	2,814,264	2,993,951	5,452,285	1,960,720	2,968,709
A45050	Home Program	2,288,637	1,175,767	1,109,223	1,575,354	3,084,200	889,757	1,674,250
A45280	Salary Reimbursement	-	-	620	-	-	-	-
A45360	Program Income - Loans	1,580,559	1,421,246	583,542	-	252,696	225,963	-
A45X Intergovernmental		6,886,990	5,821,556	4,507,648	4,569,305	8,789,181	3,076,440	4,642,959
A47150	User Fee	-	-	-	8,720	8,720	-	8,720
A46X Charges for Services		-	-	-	8,720	8,720	-	8,720
A49920	Transfers From Other Funds	-	-	-	30,000	30,000	-	61,717
A49X Transfers		-	-	-	30,000	30,000	-	61,717
A49910	All Other Miscellaneous Revenue	-	75,354	-	-	-	-	-
AHM Miscellaneous		-	75,354	-	-	-	-	-
AH4X Total Revenue		6,886,990	5,896,910	4,507,648	4,608,025	8,827,901	3,076,440	4,713,396

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110 Regular Salaries And Wages	351,792	419,826	398,527	501,874	501,874	352,729	538,536
A51120 Permanent PT Salaries/Wages	3,152	-	-	-	-	-	-
A51140 Overtime Salaries And Wages	331	3,459	3,265	2,562	2,562	740	2,620
A51220 Vacation payout	12,410	2,380	3,318	-	-	859	-
A51230 Sick Payout	8,638	-	-	-	-	-	-
A51240 Opt Out Premium	115	-519	1,500	1,500	1,500	865	-
AH5X Personnel	376,437	425,146	406,611	505,936	505,936	355,194	541,157
A61010 Office Supplies	2,870	2,603	2,696	2,500	2,500	2,129	2,500
A61020 Computer Supplies	-	-	913	2,000	2,000	-	2,000
A61030 Books Manuals And Periodicals	-	-	-	200	200	-	200
A61040 Operational Supplies	2,385	1,564	901	2,500	2,500	31	2,500
A65180 Miscellaneous Commodities	-	6,625	20,474	-	-	-	-
AH6X Commodities	5,255	10,792	24,985	7,200	7,200	2,161	7,200
A74080 H/L/D Employee Benefits	77,423	77,309	74,128	101,308	101,308	72,237	117,042
A74100 Retirement Benefits/FICA	27,138	29,723	28,727	38,704	38,704	25,307	38,972
A74110 Retirement Benefits/IMRF	41,365	43,893	40,729	53,224	53,224	34,900	53,135
AH74X Benefits	145,925	150,924	143,585	193,236	193,236	132,444	209,149
A71230 Software Maintenance	-	-	-	36,690	36,690	-	36,690
A71450 Mileage Reimbursement	967	2,152	2,700	1,875	1,875	2,872	1,667
A71500 Trips And Training	7,958	19,905	8,225	11,218	11,218	8,506	10,700
A71520 Training .	-	-	-	-	-	182	-
A71810 Dues And Subscriptions	6,275	5,424	5,082	5,031	5,031	1,721	5,000
A71820 Dues	-	-	-	-	-	517	-
A71840 Publications & Legal Notices	2,342	3,157	5,572	3,800	3,800	1,248	3,800
A71950 Cellular Phones	592	1,941	1,636	840	840	371	720
A72140 Unemployment Compensation	831	852	1,755	1,816	1,816	1,569	429
A72170 Liability And Work Comp Insurance	11,534	12,494	11,843	15,040	15,040	5,763	7,788
A72530 Equipment Rental	-	2,770	4,200	5,040	5,040	3,289	6,300
A72820 Postage	277	164	477	500	500	275	500
A73195 Indirect Cost Allocations	51,139	59,601	64,982	81,975	81,975	47,655	102,358
A79920 Transfers Other Funds	13,895	26,701	12,299	27,000	27,000	-	27,000
A79940 Miscell Contractual Services	3,982	10,102	50,547	29,207	29,207	54,638	72,000
A79950 All Other Miscellaneous	6,304,647	5,417,371	3,761,509	3,701,961	7,899,847	3,225,098	3,676,160
AH7X Contractuals	6,404,439	5,562,633	3,930,826	3,921,993	8,119,879	3,353,703	3,951,112
A84030 Computer Equipment	-	4,480	-	1,650	1,650	1,542	4,779
A84040 Computer System Software	-	-	-	-	-	1,529	-
AH8X Capital Expenditures	-	4,480	-	1,650	1,650	3,071	4,779
AHEX Total Expenses	6,932,057	6,153,974	4,506,006	4,630,015	8,827,901	3,846,572	4,713,396

Law and Judicial Committee

Law Library

DEPARTMENT PURPOSE: The Law Library provides legal references, resources and services in support of the Lake County legal community and the citizens of Lake County. The Law Library also houses the Center for Self-Representation, which is designed to help pro se litigants prepare and present their own cases.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	292,892	276,000	276,000	410,000	134,000	49%
AHM Miscellaneous	30,532	28,868	28,868	26,868	(2,000)	-7%
AH4X Total Revenue	323,424	304,868	304,868	436,868	132,000	43%
AH5X Personnel	134,132	137,494	137,494	140,795	3301	2%
AH6X Commodities	99,221	100,500	100,500	100,500	-	0%
AH74X Benefits	66,977	69,215	69,215	70,456	1,240	2%
AH7X Contractuals	151,048	152,665	152,665	150,103	(2,562)	-2%
AH6X Total Expenses	451,379	459,875	459,875	461,854	(1,979)	0%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	3	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Law Library Fees (46010) increased \$134,000 due to a fee increase that became effective in January 2016.
- ❖ This fund includes a \$67,000 transfer to the General Fund for wages.
- ❖ The fund balance as of November 30, 2015 is \$351,211. Based upon FY2016 projections, the fund balance at the end of FY16 will be \$328,204. The FY2017 budget would result in a fund balance of \$303,218 as of November 30, 2017.

Lake County Revenue Budget Comparison Report - Five Year History

Law Library

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	340,217	321,947	292,892	276,000	276,000	314,628	410,000
A46X	Charges for Services	340,217	321,947	292,892	276,000	276,000	314,628	410,000
A48010	Interest	2,272	2,343	233	868	868	666	868
A49910	All Other Miscellaneous Revenue	21,814	25,598	30,299	28,000	28,000	22,232	26,000
AHM	Miscellaneous	24,086	27,941	30,532	28,868	28,868	22,897	26,868
AH4X	Total Revenue	364,303	349,888	323,424	304,868	304,868	337,525	436,868

Lake County Expense Budget Comparison Report - Five Year History

Law Library

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	113,451	120,280	134,132	137,494	137,494	110,596	140,591
A51140	Overtime Salaries And Wages	-	29	-	-	-	45	205
A51160	Holiday Pay	229	-	-	-	-	-	-
A51180	Special Pay	-12	-	-	-	-	-	-
A51220	Vacation payout	5,800	807	-	-	-	-	-
A51230	Sick Payout	4,881	-	-	-	-	-	-
A51240	Opt Out Premium	750	346	-	-	-	-	-
AH5X Personnel		125,100	121,461	134,132	137,494	137,494	110,641	140,795
A61010	Office Supplies	-	-	365	400	400	61	400
A61030	Books Manuals And Periodicals	131,853	105,167	98,792	100,000	100,000	68,358	100,000
A61040	Operational Supplies	97	90	63	100	100	-	100
AH6X Commodities		131,951	105,257	99,221	100,500	100,500	68,419	100,500
A74080	H/L/D Employee Benefits	22,701	37,035	43,323	44,233	44,233	35,070	45,000
A74100	Retirement Benefits/FICA	9,316	8,811	9,832	10,518	10,518	8,142	10,771
A74110	Retirement Benefits/IMRF	14,340	13,218	13,822	14,464	14,464	11,142	14,685
AH74X Benefits		46,358	59,064	66,977	69,215	69,215	54,354	70,456
A71220	Computer Services	47,504	49,424	13,897	14,500	14,500	9,722	15,000
A71230	Software Maintenance	2,500	2,500	2,500	2,500	2,500	2,550	2,500
A71810	Dues And Subscriptions	579	147	373	450	450	262	450
A71960	Data/Telecommunications	655	1,478	1,312	1,200	1,200	720	1,200
A72140	Unemployment Compensation	681	642	306	306	306	306	107
A72170	Liability And Work Comp Insurance	3,986	2,846	2,846	2,846	2,846	2,846	2,846
A72260	Office Equip Maintenance And Repairs	-	-	592	-	-	-	-
A72530	Equipment Rental	7,242	8,113	4,233	3,500	3,500	2,738	4,000
A73195	Indirect Cost Allocations	75,601	78,275	57,989	60,363	60,363	60,363	57,000
A79920	Transfers Other Funds	67,000	59,700	67,000	67,000	67,000	-	67,000
AH7X Contractuals		205,749	203,125	151,048	152,665	152,665	79,507	150,103
AHEX Total Expenses		509,157	488,907	451,379	459,875	459,875	312,921	461,854

Public Works and Transportation Committee

Motor Fuel Tax

DEPARTMENT PURPOSE: The Motor Fuel Tax represents Lake County's share of the state-collected tax on motor fuels. Proceeds 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 highway improvement program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	9,345,328	9,196,488	9,196,488	9,298,663	102,175	1%
A45X Intergovernmental	1,084,180	758,600	990,700	1,049,300	290,700	38%
A46X Charges for Services	125	-	-	-		
AHM Miscellaneous	48,794	31,052	31,052	25,637	(5,415)	-17%
AH4X Total Revenue	10,478,427	9,986,140	10,218,240	10,373,600	387,460	4%
AH6X Commodities	1,314,890	1,913,400	1,913,400	1,970,700	57,300	3%
AH7X Contractuals	1,185,600	1,270,000	1,270,000	1,195,500	(74,500)	-6%
AH8X Capital Expenditures	5,740,301	6,802,740	16,787,700	7,207,400	404,660	6%
AHEX Total Expenses	8,240,792	9,986,140	19,971,100	10,373,600	387,460	4%

BUDGET HIGHLIGHTS:

- ↑ Revenues increased \$387,460 in response to projected allotments and revenue from other government bodies.
- ↑ Road construction and maintenance (85020) increased \$404,660 based on the project schedule for FY2017.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation's 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41230	Motor Fuel Tax Allotments	10,762,096	12,235,914	9,345,328	9,196,488	9,196,488	6,535,573	9,298,663
A41X	Taxes	10,762,096	12,235,914	9,345,328	9,196,488	9,196,488	6,535,573	9,298,663
A45400	Revenue From Other Government Bodies	1,403,194	719,614	497,993	300,000	532,100	41,415	440,000
A45410	DOT Signs and Markings Revenue	117,263	114,634	119,275	120,400	120,400	46,162	125,200
A45430	DOT Signal Maintenance Rev	604,811	324,081	466,912	338,200	338,200	400,235	484,100
A45X	Intergovernmental	2,125,267	1,158,329	1,084,180	758,600	990,700	487,811	1,049,300
A46630	Highway-Motor Equipment Service	214	-	-	-	-	-	-
A46830	Service Station	26	107	125	-	-	-23	-
A46X	Charges for Services	240	107	125	-	-	23	-
A48010	Interest	68,144	38,645	48,794	31,052	31,052	24,636	25,637
AHM	Miscellaneous	68,144	38,645	48,794	31,052	31,052	24,636	25,637
AH4X	Total Revenue	12,955,747	13,432,995	10,478,427	9,986,140	10,218,240	7,047,998	10,373,600

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A65030	Highway Materials	1,925,276	2,387,710	1,314,890	1,913,400	1,913,400	1,556,248	1,970,700
	AH6X Commodities	1,925,276	2,387,710	1,314,890	1,913,400	1,913,400	1,556,248	1,970,700
A79940	Miscell Contractual Services	958,261	1,019,837	1,185,600	1,270,000	1,270,000	629,542	1,195,500
	AH7X Contractuals	958,261	1,019,837	1,185,600	1,270,000	1,270,000	629,542	1,195,500
A84075	Passage Equipment	49,235	31,007	-	-	-	-	-
A85020	Roads & Road Constr & Maintenance	11,281,171	14,952,402	5,740,301	6,802,740	16,787,700	2,043,623	7,207,400
	AH8X Capital Expenditures	11,330,406	14,983,409	5,740,301	6,802,740	16,787,700	2,043,623	7,207,400
	AHEX Total Expenses	14,213,943	18,390,956	8,240,792	9,986,140	19,971,100	4,229,413	10,373,600

Law and Judicial Committee

Neutral Site Custody Exchange Fee

DEPARTMENT 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	FY2015	FY2016	FY2016	FY2017	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A46X Charges for Services	135,666	128,000	128,000	124,000	(4,000)	-3%
AHM Miscellaneous	524	296	296	296	-	0%
AH4X Total Revenue	136,190	128,296	128,296	124,296	(4,000)	-3%
AH7X Contractuals	166,622	180,000	180,000	180,000	-	0%
AHEX Total Expenses	166,622	180,000	180,000	180,000	-	0%

BUDGET HIGHLIGHTS:

- ▼ Neutral Site Custody Exchange Fees (46010) are decreased \$4,000 based upon FY16 projections.
- ❖ The ending fund balance as of November 30, 2015 was \$299,755. Based upon FY16 projections, the ending fund balance at November 30, 2016 will be \$248,051. The FY17 budget will result in a fund balance at November 30, 2017 of \$192,347.

Lake County Revenue Budget Comparison Report - Five Year History

Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	157,561	149,189	135,666	128,000	128,000	99,012	124,000
A46X	Charges for Services	157,561	149,189	135,666	128,000	128,000	99,012	124,000
A48010	Interest	702	1,253	524	296	296	564	296
AHM	Miscellaneous .	702	1,253	524	296	296	564	296
AH4X	Total Revenue	158,263	150,442	136,190	128,296	128,296	99,576	124,296

**Lake County Expense Budget Comparison Report - Five Year History
For Budget Years: FY13,FY14,FY15 and FY16**

Date: 20-Sep-16

Neutral Sit Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Estimate FY16	Budget FY17
A79940	Miscell Contractual Services	157,152	39,163	166,622	180,000	180,000	178,665	180,000
AH7X Contractuals		157,152	39,163	166,622	180,000	180,000	178,665	180,000
AHEX Total Expenses		157,152	39,163	166,622	180,000	180,000	178,665	180,000

Law and Judicial Committee

Probation Services Fee

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

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	2,112,933	2,072,000	2,072,000	2,072,000	-	0%
AHM Miscellaneous	6,490	1,119	1,119	1,119	-	0%
AH4X Total Revenue	2,119,423	2,073,119	2,073,119	2,073,119	-	0%
AH6X Commodities	64,538	134,000	168,995	134,000	-	0%
AH7X Contractuals	424,409	1,665,792	1,665,792	2,086,121	420,329	25%
AH8X Capital Expenditures	119,116	234,000	234,000	206,000	(28,000)	-12%
AHEX Total Expenses	608,064	2,033,792	2,068,787	2,426,121	392,329	19%

BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to be flat.
- ↑ Software Maintenance (71230) increased \$10,000 for maintenance of various software systems.
- ↑ Cellular Phones (71950) increased 18,000 for Juvenile Field Officer mobile phones.
- ↑ Transfers to Other Funds (79920) increased by \$388,579 to offset costs in the Corporate Fund and Hulse Detention Center.
- ❖ Fund balance as of November 30, 2015 was \$3,027,050. Based upon the FY16 budget, the fund balance as of November 30, 2016 will be \$3,031,382. The FY17 budget would result in a fund balance of \$2,678,380.

Lake County Revenue Budget Comparison Report - Five Year History

Probation Services Fee

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46755	GPS	3,440	4,080	13,265	9,000	9,000	10,155	9,000
A46761	Crime Victims Service Fee	40,313	43,677	43,190	40,000	40,000	34,656	40,000
A46763	Probation Services Operations	308,813	312,219	309,577	300,000	300,000	218,805	300,000
A46764	Probation Services - Order of Protections	1,775	2,345	3,939	3,000	3,000	3,025	3,000
A46765	Probation Service Fees	1,069,269	1,212,303	1,223,932	1,200,000	1,200,000	951,654	1,215,000
A46766	Probation - Pretrial	87,475	91,882	103,624	90,000	90,000	97,044	95,000
A46767	Probation - Conditional Discharge	288,177	265,122	248,269	270,000	270,000	181,339	250,000
A46768	Probation - Court Supervision	42,837	45,389	46,987	45,000	45,000	36,716	45,000
A46769	Probation - Conditional Supervision	112,360	115,009	120,149	115,000	115,000	81,530	115,000
A46X Charges for Services		1,954,460	2,092,027	2,112,933	2,072,000	2,072,000	1,614,924	2,072,000
A48010	Interest	3,683	7,585	6,055	1,119	1,119	6,799	1,119
A49910	All Other Miscellaneous Revenue	216	97	434	-	-	170	-
AHM Miscellaneous		3,899	7,682	6,490	1,119	1,119	6,969	1,119
AH4X Total Revenue		1,958,359	2,099,709	2,119,423	2,073,119	2,073,119	1,621,893	2,073,119

Lake County Expense Budget Comparison Report - Five Year History

Probation Services Fee

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A61010	Office Supplies	1,303	4,715	1,331	4,000	4,000	102	4,000
A61020	Computer Supplies	25,803	5,333	13,970	51,000	85,995	5,391	20,000
A61030	Books Manuals And Periodicals	306	-	-	-	-	-	-
A61040	Operational Supplies	24,377	15,258	28,524	20,000	20,000	13,815	25,000
A65020	Laboratory Supplies	-	-	-	25,000	25,000	37,704	60,000
A65090	Gasoline	30,819	24,934	20,713	34,000	34,000	9,289	25,000
AH6X Commodities		82,608	50,240	64,538	134,000	168,995	66,302	134,000
A71220	Computer Services	1,936	12,476	14,950	73,000	73,000	14,308	76,000
A71230	Software Maintenance	73,036	53,058	64,322	82,000	82,000	52,868	92,000
A71450	Mileage Reimbursement	1,443	1,050	1,747	2,000	2,000	539	2,000
A71500	Trips And Training	14,519	13,557	11,163	24,000	24,000	7,372	31,500
A71810	Dues And Subscriptions	687	300	987	1,500	1,500	1,485	1,500
A71950	Cellular Phones	10,153	10,712	14,832	15,000	15,000	9,572	33,000
A71960	Data/Telecommunications	286	-	-	750	750	-	-
A72040	Adult Residential Treatment	278,408	231,747	121,204	300,000	300,000	146,455	300,000
A72210	Motor Vehicle Maintenance & Repairs	17,690	15,245	17,926	18,000	18,000	7,606	18,000
A72280	Equipment Maintenance	1,792	1,710	1,182	2,000	2,000	542	2,000
A72940	All Other Fees	100,097	115,965	104,232	138,000	138,000	75,748	138,000
A79920	Transfers Other Funds	938,586	743,190	5,000	863,542	863,542	-	1,252,121
A79940	Miscell Contractual Services	72,056	69,350	66,865	146,000	146,000	64,945	140,000
AH7X Contractuals		1,510,689	1,268,359	424,409	1,665,792	1,665,792	381,440	2,086,121
A83010	Motor Vehicles	46,431	56,103	87,660	96,000	96,000	95,494	96,000
A84030	Computer Equipment	14,449	34,407	31,456	138,000	138,000	101,036	110,000
AH8X Capital Expenditures		60,880	90,510	119,116	234,000	234,000	196,530	206,000
AH6X Total Expenses		1,654,178	1,409,109	608,064	2,033,792	2,068,787	644,272	2,426,121

Recorder Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated Recorder Automation fee are used to improve the services of the Recorder of Deeds through the application of appropriate technology.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	1,001,859	986,553	986,553	986,553	-	0%
A49X Transfers	-	132,527	132,527	155,699	23,172	17%
AHM Miscellaneous	4,164	3,715	3,715	3,715	-	0%
AH4X Total Revenue	1,006,022	1,122,795	1,122,795	1,145,967	23,172	2%
AH5X Personnel	631,125	737,218	737,218	868,966	131,748	18%
AH6X Commodities	2,968	8,000	8,000	8,000	-	0%
AH74X Benefits	271,729	330,328	330,328	384,494	54,166	16%
AH7X Contractuals	153,285	314,373	314,373	315,373	1,000	0%
AH8X Capital Expenditures	17,119	65,609	65,609	65,609	-	0%
AH8X Total Expenses	1,076,226	1,455,527	1,455,527	1,642,441	186,914	13%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	15	15	17
Part Time	2	1	1

BUDGET HIGHLIGHTS:

- ❖ Charges for Services activity in FY2017 is expected to be the same as the previous fiscal year.
- ⬆ Personnel costs increased \$131,748, largely because 2 full time positions moved from the property tax General Fund to the Recorder Automation Fund.

Lake County Revenue Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	1,071,305	895,784	1,001,859	986,553	986,553	741,893	986,553
A46015	Parking garage fees	-	-60	-	-	-	-	-
A46X Charges for Services		1,071,305	895,724	1,001,859	986,553	986,553	741,893	986,553
A49920	Transfers From Other Funds	-	-	-	132,527	132,527	-	152,273
A49X Transfers		-	-	-	132,527	132,527	-	152,273
A48010	Interest	9,183	10,828	4,164	3,715	3,715	4,514	3,715
AHM Miscellaneous		9,183	10,828	4,164	3,715	3,715	4,514	3,715
AH4X Total Revenue		1,080,487	906,552	1,006,022	1,122,795	1,122,795	746,406	1,142,541

Lake County Expense Budget Comparison Report - Five Year History

Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	601,410	608,768	616,735	671,675	671,675	516,371	802,286
A51120	Permanent PT Salaries/Wages	1,418	290	3,258	13,549	13,549	-	13,516
A51140	Overtime Salaries And Wages	1,275	864	928	51,994	51,994	1,460	53,164
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	2,975	-
A51210	Performance Appraisals	7,725	9,155	9,659	-	-	1,295	-
A51220	Vacation payout	135	-	544	-	-	-	-
AH5X Personnel		611,963	619,078	631,125	737,218	737,218	522,101	868,966
A61040	Operational Supplies	3,312	8,796	2,968	8,000	8,000	2,013	8,000
AH6X Commodities		3,312	8,796	2,968	8,000	8,000	2,013	8,000
A74080	H/L/D Employee Benefits	152,966	154,458	160,672	197,801	197,801	126,034	228,794
A74100	Retirement Benefits/FICA	45,006	45,453	46,200	56,397	56,397	38,442	66,476
A74110	Retirement Benefits/IMRF	68,058	68,760	64,858	76,130	76,130	52,688	89,223
AH74X Benefits		266,029	268,670	271,729	330,328	330,328	217,164	384,494
A71220	Computer Services	181,087	255,430	82,294	231,336	231,336	112,654	231,336
A71430	Tuition Reimbursement	-	-	-	500	500	-	500
A71450	Mileage Reimbursement	-	-	-	500	500	-	500
A71500	Trips And Training	-	30	-	1,500	1,500	-	1,500
A71970	Courier Services	-	8,775	-	-	-	-	-
A72280	Equipment Maintenance	-	818	2,704	7,650	7,650	1,168	7,650
A72840	Temporary Employment Services	29,500	29,900	30,500	31,000	31,000	31,000	32,000
A73195	Indirect Cost Allocations	36,337	36,887	36,887	36,887	36,887	36,887	36,887
A79905	Board Chairman Expenses	-	-	-	-	-	30	-
A79950	All Other Miscellaneous	612	683	900	5,000	5,000	2,957	5,000
AH7X Contractuals		247,536	332,523	153,285	314,373	314,373	184,695	315,373
A84030	Computer Equipment	-	52,724	17,119	55,609	55,609	-	55,609
A84060	Furniture And Office Equipment	-	-	-	10,000	10,000	-	10,000
AH8X Capital Expenditures		-	52,724	17,119	65,609	65,609	-	65,609
AH8X Total Expenses		1,128,840	1,281,791	1,076,226	1,455,527	1,455,527	925,972	1,642,441

Public Works and Transportation Committee

Sales Tax for Transportation & Public Safety

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

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	30,421,112	31,600,000	31,600,000	33,500,000	1,900,000	6%
A45X Intergovernmental	6,588,206	578,000	18,753,300	4,199,500	3,621,500	627%
AHM Miscellaneous	144,046	190,591	190,591	198,900	8,309	4%
AH4X Total Revenue	37,153,364	32,368,591	50,543,891	37,898,400	5,529,809	17%
AH7X Contractuals	4,001,829	4,060,400	4,174,800	4,329,572	269,172	7%
AH8X Capital Expenditures	28,617,570	28,308,191	109,142,800	33,568,828	5,260,637	19%
AHEX Total Expenses	32,619,399	32,368,591	113,317,600	37,898,400	5,529,809	17%

BUDGET HIGHLIGHTS:

- ↑ Sales Tax (41170) revenue is up \$1,900,000 based on actuals and estimates for FY2017.
- ↑ Revenue from other government bodies (45400) increased \$3,621,500 due to reimbursement, mostly from the Village of Long Grove.
- ↑ Road construction and maintenance (85020) increased \$5,260,637, largely due to Cedar Lake Road and U.S. Route 45 road projects.
- ❖ Information on the capital projects that are scheduled is available in the Division of Transportation’s 5-Year Plan.

Lake County Revenue Budget Comparison Report - Five Year History

Division of Transportation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41170	1/4% Supplemental Sales Tax	28,073,082	30,300,745	30,421,112	31,600,000	31,600,000	18,074,046	33,500,000
A41X	Taxes	28,073,082	30,300,745	30,421,112	31,600,000	31,600,000	18,074,046	33,500,000
A45400	Revenue From Other Government Bodies	1,934,893	14,607,908	6,588,206	578,000	18,753,300	676,003	4,199,500
A45X	Intergovernmental	1,934,893	14,607,908	6,588,206	578,000	18,753,300	676,003	4,199,500
A48010	Interest	185,729	280,879	144,046	190,591	190,591	147,588	198,900
AHM	Miscellaneous	185,729	280,879	144,046	190,591	190,591	147,588	198,900
AH4X	Total Revenue	30,193,704	45,189,533	37,153,364	32,368,591	50,543,891	18,897,637	37,898,400

Lake County Expense Budget Comparison Report - Five Year History

Division of Transportation .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	23,625	49,553	22,646	117,200	231,600	400	119,500
A79920	Transfers Other Funds	1,980,496	9,144,795	3,979,183	3,943,200	3,943,200	3,550,435	4,210,072
AH7X Contractuals		2,004,121	9,194,348	4,001,829	4,060,400	4,174,800	3,550,835	4,329,572
A85020	Roads & Road Constr & Maintenance	37,527,875	19,673,770	28,617,570	28,308,191	109,142,800	17,710,121	33,568,828
AH8X Capital Expenditures		37,527,875	19,673,770	28,617,570	28,308,191	109,142,800	17,710,121	33,568,828
AHEX Total Expenses		39,531,996	28,868,118	32,619,399	32,368,591	113,317,600	21,260,956	37,898,400

Financial and Administrative Committee

Solid Waste Management Tax

DEPARTMENT 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	FY2015	FY2016	FY2016	FY2017	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A46X Charges for Services	240,740	167,000	167,000	167,000	-	0%
AHM Miscellaneous	2,318	1,635	1,635	1,635	-	0%
AH4X Total Revenue	243,059	168,635	168,635	168,635	-	0%
AH7X Contractuals	200,000	200,000	200,000	168,635	(31,365)	-16%
AHEX Total Expenses	200,000	200,000	200,000	168,635	(31,365)	-16%

BUDGET HIGHLIGHTS

- ❖ Taxes collected in this fund continue to be transferred to the Health Department's Population Health division that conducts landfill inspections.
- ❖ Fund balance as of November 30, 2015 was \$1,346,288. It is expected to remain constant throughout FY2016 and FY2017.

Lake County Revenue Budget Comparison Report - Five Year History

Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46850	All Other Charges For Services	230,606	235,616	240,740	167,000	167,000	121,250	167,000
A46X	Charges for Services	230,606	235,616	240,740	167,000	167,000	121,250	167,000
A48010	Interest	3,884	5,368	2,318	1,635	1,635	2,647	1,635
AHM	Miscellaneous .	3,884	5,368	2,318	1,635	1,635	2,647	1,635
AH4X	Total Revenue	234,491	240,984	243,059	168,635	168,635	123,897	168,635

Lake County Expense Budget Comparison Report - Five Year History

Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	169,743	222,990	200,000	200,000	200,000	109,564	168,635
AH7X	Contractuals	169,743	222,990	200,000	200,000	200,000	109,564	168,635
AHEX	Total Expenses	169,743	222,990	200,000	200,000	200,000	109,564	168,635

Law and Judicial Committee

State's Attorney's Records Automation

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	60,197	55,600	55,600	54,000	(1,600)	-3%
A49X Transfers	145,418	-	-	-		
AHM Miscellaneous	546	-	-	-		
AH4X Total Revenue	206,162	55,600	55,600	54,000	(1,600)	-3%
AH6X Commodities	-	15,600	15,600	15,600	-	0%
AH7X Contractuals	-	20,000	20,000	20,000	-	0%
AH8X Capital Expenditures	-	20,000	20,000	20,000	-	0%
AHEX Total Expenses	0	55,600	55,600	55,600	-	0%

BUDGET HIGHLIGHTS:

- ❖ This fee has been collected since FY2012, but a separate fund was created during FY2015.
- ❖ Based upon the FY2016 budget, the fund balance in this fund is estimated to be \$206,161 at the end of FY2016.

Lake County Revenue Budget Comparison Report - Five Year History

State's Attorney's Records Automation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46255	STAA - States Attorney Automation	-	-	60,197	55,600	55,600	42,532	54,000
A46X	Charges for Services	-	-	60,197	55,600	55,600	42,532	54,000
A49920	Transfers From Other Funds	-	-	145,418	-	-	-	-
A49X	Transfers	-	-	145,418	-	-	-	-
A48010	Interest	-	-	546	-	-	275	-
AHM	Miscellaneous	-	-	546	-	-	275	-
AH4X	Total Revenue	-	-	206,162	55,600	55,600	42,808	54,000

Lake County Expense Budget Comparison Report - Five Year History

State's Attorney's Records Automation

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A65180	Miscellaneous Commodities	-	-	-	15,600	15,600	-	15,600
	AH6X Commodities	-	-	-	15,600	15,600	-	15,600
A79950	All Other Miscellaneous	-	-	-	20,000	20,000	-	20,000
	AH7X Contractuals	-	-	-	20,000	20,000	-	20,000
A85070	All Other Capital Outlay	-	-	-	20,000	20,000	-	20,000
	AH8X Capital Expenditures	-	-	-	20,000	20,000	-	20,000
	AHEX Total Expenses	-	-	-	55,600	55,600	-	55,600

Revenue, Records and Legislation Committee

Tax Sale Automation

DEPARTMENT PURPOSE: Proceeds from the dedicated Tax Sale Automation fee are used to fund automation initiatives in the Treasurer's Office.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	27,270	25,000	25,000	25,000	-	0%
AHM Miscellaneous	36,441	35,770	35,770	52,270	16,500	46%
AH4X Total Revenue	63,711	60,770	60,770	77,270	16,500	27%
AH6X Commodities	448	1,000	1,000	500	(500)	-50%
AH7X Contractuals	41,839	44,300	44,300	43,800	(500)	-1%
AH8X Capital Expenditures	1,350	4,800	4,800	2,400	(2,400)	-50%
AH6X Total Expenses	43,638	50,100	50,100	46,700	(3,400)	-7%

BUDGET HIGHLIGHTS:

- ↑ Revenues for the Tax Sale Automation Fund are budgeted to increase by \$16,500.
- ↓ Expenses for the Tax Sale Automation Fund have been cut \$3,400 (7%) from \$50,100 to \$46,700.

Lake County Revenue Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41140	Proceeds Of Tax Sales	32,730	29,610	27,270	25,000	25,000	24,460	25,000
A41X	Taxes	32,730	29,610	27,270	25,000	25,000	24,460	25,000
A48010	Interest	1,963	2,480	1,136	770	770	1,384	770
A49910	All Other Miscellaneous Revenue	33,512	32,141	35,305	35,000	35,000	105,215	51,500
AHM	Miscellaneous .	35,475	34,621	36,441	35,770	35,770	106,599	52,270
AH4X	Total Revenue	68,205	64,231	63,711	60,770	60,770	131,059	77,270

Lake County Expense Budget Comparison Report - Five Year History

Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A61040	Operational Supplies	-	1,095	448	1,000	1,000	-	500
AH6X Commodities		-	1,095	448	1,000	1,000	-	500
A71250	Document Imaging	53,722	119	-	-	-	-	-
A72510	Building Rentals	775	1,013	979	1,500	1,500	-138	1,000
A79920	Transfers Other Funds	30,965	26,800	26,800	26,800	26,800	-	26,800
A79940	Miscell Contractual Services	24,240	15,325	14,061	16,000	16,000	668	16,000
AH7X Contractuals		109,702	43,256	41,839	44,300	44,300	531	43,800
A84030	Computer Equipment	3,922	-	1,350	4,800	4,800	-	2,400
AH8X Capital Expenditures		3,922	-	1,350	4,800	4,800	-	2,400
AHEX Total Expenses		113,624	44,351	43,638	50,100	50,100	531	46,700

Law and Judicial Committee

Transportation Safety Highway Hire-Back Fund

DEPARTMENT PURPOSE: Proceeds from construction zone fines are used to hire-back off-duty public safety officers to patrol in areas where interstate roads are being repaired or constructed.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	89,015	55,000	55,000	55,000	-	0%
AH4X Total Revenue	89,015	55,000	55,000	55,000	-	0%
AH7X Contractuals	-	55,000	55,000	55,000	-	0%
AH8X Capital Expenditures	-	-	-	23,297	23,297	
AHEX Total Expenses	0	55,000	55,000	78,297	23,297	42%

BUDGET HIGHLIGHTS:

- ❖ Expenses will be transferred to Highway Patrol to cover the cost of patrolling construction zones.
- ❖ The Capital Expenditures include the purchase of radar detectors and other equipment to be used by officers patrolling construction zones.
- ❖ Fund balance as of November 30, 2015 was \$202,842. Based on the FY2016 budget, the anticipated fund balance as of November 30, 2016 will be \$202,842. The FY2017 Budget would result in a fund balance of \$179,545 as of November 30, 2017.

Lake County Revenue Budget Comparison Report - Five Year History

Transportation Safety Highway Hire-Back Fund

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A43040	Traffic Fees	34,855	78,971	89,015	55,000	55,000	61,133	55,000
A43X	Fines and Forfeitures	34,855	78,971	89,015	55,000	55,000	61,133	55,000
AH4X	Total Revenue	34,855	78,971	89,015	55,000	55,000	61,133	55,000

Lake County Expense Budget Comparison Report - Five Year History

Transportation Safety Highway Hire-Back Fund

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79920	Transfers Other Funds	-	-	-	55,000	55,000	-	55,000
AH7X	Contractuals	-	-	-	55,000	55,000	-	55,000
A84020	Radios & Electronic Equipment	-	-	-	-	-	-	23,297
AH8X	Capital Expenditures	-	-	-	-	-	-	23,297
AHEX	Total Expenses	-	-	-	55,000	55,000	-	78,297

Revenue, Records and Legislation Committee

Vital Records Automation

DEPARTMENT 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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A46X Charges for Services	77,551	77,100	77,100	74,400	(2,700)	-4%
A49X Transfers	-	6,082	6,082	6,250	168	3%
AHM Miscellaneous	85	250	250	175	(75)	-30%
AH4X Total Revenue	77,636	83,432	83,432	80,825	(2,782)	-3%
AH5X Personnel	30,810	33,473	33,473	34,571	1,098	3%
AH74X Benefits	25,966	27,640	27,640	27,644	4	0%
AH7X Contractuals	1,849	3,136	3,136	4,816	1,680	54%
AHEX Total Expenses	58,625	64,249	64,249	67,031	2,782	4%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	1	1	1
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ Revenues and expenses for the Vital Records Automation Fund (Fund 262) are anticipated to remain approximately the same as they have for the past several fiscal years.

Lake County Revenue Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A46010	Fees	77,752	76,042	77,551	77,100	77,100	62,570	74,400
A46X	Charges for Services	77,752	76,042	77,551	77,100	77,100	62,570	74,400
A49920	Transfers From Other Funds	-	-	-	6,082	6,082	-	6,250
A49X	Transfers	-	-	-	6,082	6,082	-	6,250
A48010	Interest	170	205	85	250	250	135	175
AHM	Miscellaneous	170	205	85	250	250	135	175
AH4X	Total Revenue	77,922	76,247	77,636	83,432	83,432	62,705	80,825

Lake County Expense Budget Comparison Report - Five Year History

County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	86,789	25,968	30,810	32,960	32,960	26,696	33,548
A51140	Overtime Salaries And Wages	427	298	-	513	513	240	1,023
A51240	Opt Out Premium	115	-	-	-	-	-	-
AH5X Personnel		87,331	26,266	30,810	33,473	33,473	26,936	34,571
A74080	H/L/D Employee Benefits	55,505	19,900	21,274	21,558	21,558	16,973	21,393
A74100	Retirement Benefits/FICA	5,824	1,690	1,948	2,561	2,561	1,705	2,645
A74110	Retirement Benefits/IMRF	8,953	2,550	2,743	3,521	3,521	2,352	3,606
AH74X Benefits		70,282	24,140	25,966	27,640	27,640	21,029	27,644
A71450	Mileage Reimbursement	-	51	-	-	-	-	-
A71470	Employee Relations	-	-	-	25	25	-	50
A72140	Unemployment Compensation	405	214	214	-	-	-	-
A72280	Equipment Maintenance	-	-	-	1,315	1,315	-	1,315
A73195	Indirect Cost Allocations	6,511	2,247	1,635	1,796	1,796	1,796	3,451
AH7X Contractuals		6,916	2,512	1,849	3,136	3,136	1,796	4,816
AHEX Total Expenses		164,529	52,918	58,625	64,249	64,249	49,762	67,031

Health and Community Services Committee

Workforce Development

DEPARTMENT PURPOSE: The Workforce Development Department helps Lake County businesses address skills gaps, retrain incumbent employees, and avoid lay-offs in an effort to maintain global competitiveness. The Department also provides training and employment service assistance to dislocated workers, economically-disadvantaged and low-skilled adults, and youth. The department manages the Lake County Job Center, which provides job search services and programming to residents, laid-off workers and job seekers.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,603,384	5,104,915	10,794,501	4,574,472	(530,443)	-10%
A49X Transfers	237,713	260,000	260,000	260,000	-	0%
AHM Miscellaneous	740	-	-	0	-	
AH4X Total Revenue	5,841,837	5,364,915	11,054,501	4,834,472	(530,443)	-10%
AH5X Personnel	1,656,188	1,740,829	1,740,829	1,709,128	(31,701)	-2%
AH6X Commodities	19,638	19,251	19,251	18,050	(1,201)	-6%
AH74X Benefits	547,123	587,021	587,021	594,287	7,267	1%
AH7X Contractuals	3,573,148	3,017,815	8,696,201	2,492,532	(525,283)	-17%
AH8X Capital Expenditures	42,433	-	11,200	20,475	20,475	
AH6X Total Expenses	5,838,530	5,364,915	11,054,501	4,834,472	(530,443)	-10%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	23	25	25
Part Time	1	0	0

BUDGET HIGHLIGHTS:

- ↓ Grant Revenue (45333) has decreased by \$530,443 due to receiving a lesser allocation of the federal formula grant.
- ↓ To adjust for the decreased revenue, Client Tuition (72680) has been decreased for FY17.
- ❖ The Research Analyst Position for the Workforce Development Board will be held vacant for FY17 to help absorb the revenue reduction.
- ❖ The fund balance as of November 30, 2015 was \$206,684.

PERFORMANCE INFORMATION:

Measurement	PY2015 Actual	PY2016 Actual	PY2017 Projected
WIA Adult Workers			
Enrollments	263	292	225
Enrollments as Percent of Goal	82%	94%	80%
Program Completers	155	121	NA
Entered Employment	113	84	NA
Entered Employment as Percent of Program Completers	73%	69%	70%
Average Wage	\$14.66	\$15.12	\$14.42
WIA Dislocated Workers			
Enrollments	286	399	275
Enrollments as Percent of Goal	72%	122%	80%
Program Completers	243	195	NA
Entered Employment	176	152	NA
Entered Employment as Percent of Program Completers	64%	78%	70%
Average Wage	\$26.02	\$27.74	\$25.00
WIA Youth Workers			
Enrollments	241	230	200
Enrollments as Percent of Goal	88%	83%	80%
Program Completers	98	122	NA
Entered Employment	36	54	NA
Entered Employment as Percent of Program Completers	37%	44%	70%
Average Wage	\$9.75	\$9.93	NA

❖ PY = Program Year, which runs from July 1 through June 30.

❖ NA = Not Available. These measurements are subject to funding flows, labor market conditions and other factors.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45332	Grants - County	12,023	237,412	215,321	-	-	-	-
A45333	Grants - State	4,921,021	6,098,295	5,388,063	5,104,915	10,794,501	3,674,654	4,574,472
A45X	Intergovernmental	4,933,044	6,335,707	5,603,384	5,104,915	10,794,501	3,674,654	4,574,472
A49920	Transfers From Other Funds	192,792	180,854	237,713	260,000	260,000	-	260,000
A49X	Transfers	192,792	180,854	237,713	260,000	260,000	-	260,000
A48320	Proceeds From Sale Of Assets	1,618	756	740	-	-	-	-
A49910	All Other Miscellaneous Revenue	110	-	-	-	-	-	-
AHM	Miscellaneous	1,728	756	740	-	-	-	-
AH4X	Total Revenue	5,127,564	6,517,317	5,841,837	5,364,915	11,054,501	3,674,654	4,834,472

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	1,366,859	1,507,920	1,389,883	1,397,271	1,397,271	1,021,487	1,387,491
A51120	Permanent PT Salaries/Wages	-	678	36,936	-	-	49,374	-
A51140	Overtime Salaries And Wages	4,530	5,592	3,933	-	-	3,658	-
A51200	Temporary PT Salaries/Wages	-	-	220,820	339,058	339,058	201,759	320,137
A51240	Opt Out Premium	4,327	5,307	4,615	4,500	4,500	2,250	1,500
AH5X Personnel		1,375,715	1,519,497	1,656,188	1,740,829	1,740,829	1,278,528	1,709,128
A61010	Office Supplies	16,430	16,200	15,873	16,500	16,500	6,977	16,500
A61020	Computer Supplies	1,301	229	202	1,500	1,500	2,175	-
A61040	Operational Supplies	-	-	2,404	-	-	3,654	-
A61080	Food and Provisions	683	983	1,140	1,251	1,251	547	1,550
A65180	Miscellaneous Commodities	-	30	20	-	-	-	-
AH6X Commodities		18,414	17,441	19,638	19,251	19,251	13,352	18,050
A74080	H/L/D Employee Benefits	230,942	239,761	283,891	306,381	306,381	231,719	318,667
A74100	Retirement Benefits/FICA	101,704	112,505	122,490	133,173	133,173	94,403	130,748
A74110	Retirement Benefits/IMRF	128,817	139,754	140,743	147,466	147,466	103,002	144,872
AH74X Benefits		461,464	492,020	547,123	587,021	587,021	429,125	594,287
A71150	Consultants	-	24,077	90,557	80,723	80,723	46,918	80,723
A71230	Software Maintenance	5,278	4,450	5,166	6,000	6,000	4,030	-
A71450	Mileage Reimbursement	7,232	7,950	6,591	7,302	7,302	3,162	6,501
A71500	Trips And Training	27,575	27,481	34,939	39,475	39,475	25,326	29,650
A71630	Garbage Disposal	160	-	-	200	200	-	-
A71650	Security Services	36,305	33,002	28,222	35,000	35,000	19,863	28,222
A71810	Dues And Subscriptions	19,923	23,848	4,656	2,000	2,000	10,902	4,655
A71820	Dues	12,380	12,000	2,727	29,200	29,200	4,200	19,200
A71840	Publications & Legal Notices	16	31	18	1,000	1,000	-	40
A71850	Advertising	595	-	-	652	652	-	651
A71920	Electricity	34,955	25,270	22,493	35,000	35,000	21,051	22,493
A71930	Water And Sewer Charges	597	292	335	500	500	203	335
A71940	Telephone	683	717	788	751	751	616	750
A71950	Cellular Phones	868	742	832	900	900	612	840
A72250	Bldg & Grounds Maintenance & Repairs	9,088	8,949	11,395	10,500	10,500	6,480	11,396
A72510	Building Rentals	196,400	193,769	177,300	201,000	201,000	122,119	182,619
A72530	Equipment Rental	9,785	6,735	14,629	8,000	8,000	3,625	14,629
A72560	All Other Rentals	1,380	1,512	1,705	2,000	2,000	1,380	-
A72610	Transportation/Participants	63,031	138,703	159,436	35,000	35,000	59,739	15,500
A72680	Client Tuition	2,557,978	3,723,639	2,686,062	2,229,399	2,256,199	1,959,109	1,816,592
A72820	Postage	278	397	199	300	300	45	300
A72830	Printing Services	5,076	2,961	1,691	6,000	6,000	7,144	6,000
A72840	Temporary Employment Services	105,437	61,191	26,640	37,443	37,443	29,828	36,987
A72870	Contract Providers - Other	-	-	34,062	-	-	26,152	-
A73195	Indirect Cost Allocations	142,313	157,532	181,360	207,177	207,177	-	183,190
A79940	Miscell Contractual Services	2,556	18,650	31,744	42,293	5,693,879	47,334	31,259
A79950	All Other Miscellaneous	3,839	24,330	49,602	-	-	35,939	-
AH7X Contractuals		3,243,730	4,498,227	3,573,148	3,017,815	8,696,201	2,435,777	2,492,532
A84030	Computer Equipment	15,078	14,340	17,355	-	6,200	-	20,475
A84060	Furniture And Office Equipment	-	-	25,078	-	5,000	11,137	-
AH8X Capital Expenditures		15,078	14,340	42,433	-	11,200	11,137	20,475
AH6X Total Expenses		5,114,401	6,541,526	5,838,530	5,364,915	11,054,501	4,167,919	4,834,472

Capital Projects

2017 Recommended Budget

2010A Bond Road Construction Projects

DEPARTMENT PURPOSE: The 2010A Bond Road Construction Projects Fund is used to account for the construction of public roads in Lake County, including cooperating with the State of Illinois for the improvement of Illinois Route 21, from Illinois Route 137 to Illinois Route 120.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AHM Miscellaneous	1,047	5,691	5,691	0	(5,691)	-100%
AH4X Total Revenue	1,047	5,691	5,691	0	(5,691)	-100%
AH8X Capital Expenditures	3,688,415	-	8,978,989	-		
AHEX Total Expenses	3,668,415	0	8,978,989	0		

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2010A bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	45,177	7,800	1,047	5,691	5,691	4,907	-
AHM	Miscellaneous .	45,177	7,800	1,047	5,691	5,691	4,907	-
AH4X	Total Revenue	45,177	7,800	1,047	5,691	5,691	4,907	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A85020	Roads & Road Constr & Maintenance	4,872,685	10,296,856	3,668,415	-	8,978,989	-	-
AH8X	Capital Expenditures	4,872,685	10,296,856	3,668,415	-	8,978,989	-	-
AHEX	Total Expenses	4,872,685	10,296,856	3,668,415	-	8,978,989	-	-

2011A Tax Exempt GO Bonds Road Construction Projects

DEPARTMENT PURPOSE: The 2011A Tax Exempt GO Bonds Road Construction Projects Fund is used to account for the construction of public roads in Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AHM Miscellaneous	3,140	0	0	0	-	0%
AH4X Total Revenue	3,140	0	0	0	-	0%
AH8X Capital Expenditures	410,247	-	810,726	-	-	0
AHEX Total Expenses	410,247	0	810,726	0	-	0%

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2011A bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	21,986	5,516	3,140	-	-	1,206	-
AHM	Miscellaneous .	21,986	5,516	3,140	-	-	1,206	-
AH4X	Total Revenue	21,986	5,516	3,140	-	-	1,206	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A85020	Roads & Road Constr & Maintenance	7,169,472	1,318,416	410,247	-	810,726	31,507	-
AH8X	Capital Expenditures	7,169,472	1,318,416	410,247	-	810,726	31,507	-
AHEX	Total Expenses	7,169,472	1,318,416	410,247	-	810,726	31,507	-

Financial and Administrative Committee

2013 Bond Road Construction Projects

DEPARTMENT PURPOSE: The 2013 Tax Exempt GO Bond Road Construction Projects Fund is used to account for the construction of public roads in Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AHM Miscellaneous	15,987	8,083	8,083	0	(8,083)	-100%
AH4X Total Revenue	15,987	8,083	8,083	0	(8,083)	-100%
AH7X Contractuals		-	-	-		
AH8X Capital Expenditures	9,551,584	-	2,110,640	-		
AHEX Total Expenses	9,551,584	0	2,110,640	0		

BUDGET HIGHLIGHTS:

- ❖ This fund includes the unspent portion of the proceeds from the Series 2013 bond, which will be carried over until completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	856	40,576	15,987	8,083	8,083	4,416	-
A48260	Proceeds from Sale of Bonds	30,000,000	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	4,506,098	-	-	-	-	-	-
AHM	Miscellaneous	34,506,953	40,576	15,987	8,083	8,083	4,416	-
AH4X	Total Revenue	34,506,953	40,576	15,987	8,083	8,083	4,416	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	144,749	-278	-	-	-	-	-
AH7X	Contractuals	144,749	-278	-	-	-	-	-
A85020	Roads & Road Constr & Maintenance	-	22,688,474	9,551,584	-	2,110,640	1,587,024	-
AH8X	Capital Expenditures	-	22,688,474	9,551,584	-	2,110,640	1,587,024	-
AHEX	Total Expenses	144,749	22,688,196	9,551,584	-	2,110,640	1,587,024	-

Financial and Administrative Committee

2015A Capital Projects Fund

DEPARTMENT PURPOSE: The Series 2015A bond issuance in the amount of \$90 million is being used to fund the costs of improving court facilities. This fund captures all capital project costs.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A48X Miscellaneous	90,788,583	0	0	0		
AH4X Total Revenue	90,788,583	0	0	0		
AH8X Capital Expenditures	9,563,968	0	80,436,033	0		
AHEX Total Expenses	9,563,968	0	80,463,033	0		

BUDGET HIGHLIGHTS:

- ❖ All bond proceeds are appropriated upon issuance and unspent funds are carried over until project completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	-	-	85,185	-	-	308,727	-
A48260	Proceeds from Sale of Bonds	-	-	90,000,000	-	-	-	-
A48290	Premium On Sale of Bonds	-	-	703,398	-	-	-	-
AHM	Miscellaneous	-	-	90,788,583	-	-	308,727	-
AH4X	Total Revenue	-	-	90,788,583	-	-	308,727	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71150	Consultants	-	-	1,242,807	-	-	-	-
AH7X	Contractuals	-	-	1,242,807	-	-	-	-
A82010	Buildings And Structures	-	-	4,267,757	-	-	-	-
A82020	Building Improvements	-	-	4,053,404	-	80,436,033	13,188,228	-
AH8X	Capital Expenditures	-	-	8,321,161	-	80,436,033	13,188,228	-
AHEX	Total Expenses	-	-	9,563,968	-	80,436,033	13,188,228	-

Financial and Administrative Committee

Special Service Area #16 – Capital Projects Fund

DEPARTMENT PURPOSE: This budget is used to account for the proceeds from the issuance of general obligation bonds for the purpose of financing improvements in Lake Villa, Lindenhurst, and unincorporated Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AHM Miscellaneous	4,651	0	0	0		
AH4X Total Revenue	4,651	0	0	0		
AH7X Contractuals	3,156,904	0	1,151,986	0		
AHEX Total Expenses	3,156,904	0	1,151,986	0		

BUDGET HIGHLIGHTS:

- ❖ All proceeds are appropriated upon issuance of the bonds and are carried over until project completion.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	-	11,750	4,651	-	-	1,412	-
A48260	Proceeds from Sale of Bonds	-	6,300,000	-	-	-	-	-
A48290	Premium On Sale of Bonds	-	48,845	-	-	-	-	-
AHM	Miscellaneous	-	6,360,595	4,651	-	-	1,412	-
AH4X	Total Revenue	-	6,360,595	4,651	-	-	1,412	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71140	Legal Services	-	191,000	-	-	-	-	-
A71190	Financial Services	-	164,244	-	-	-	-	-
A71200	Bank & Trust Services	-	3,050	-	-	-	-	-
A72790	Transfers to Other Governments	-	1,681,660	3,156,904	-	1,151,986	162,000	-
A72970	Per Diem Fees	-	-	-	-	-	700,000	-
AH7X Contractuals		-	2,039,954	3,156,904	-	1,151,986	862,000	-
AHEX Total Expenses		-	2,039,954	3,156,904	-	1,151,986	862,000	-

Debt Service Funds

2017 Recommended Budget

Financial and Administrative Committee
GO Bonds (2008)

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2008. The 2008 bonds provided funding for the Central Permit Facility and Consolidated Environmental Laboratory, Health Department Building, and Lake County Branch Court in Park City projects.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A49X Transfers	2,821,521	2,836,685	2,836,685	2,850,281	13,596	0%
AH4X Total Revenue	2,821,521	2,836,685	2,836,685	2,850,281	13,596	0%
AH7X Contractuals	445	3,500	3,500	3,500	-	0%
AH9X Debt Service	2,821,581	2,833,185	2,833,185	2,846,781	13,596	0%
AH6X Total Expenses	2,822,027	2,836,685	2,836,685	2,850,281	13,596	0%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A49920	Transfers From Other Funds	2,781,994	2,810,894	2,821,521	2,836,685	2,836,685	2,833,182	2,850,281
A49X	Transfers	2,781,994	2,810,894	2,821,521	2,836,685	2,836,685	2,833,182	2,850,281
AH4X	Total Revenue	2,781,994	2,810,894	2,821,521	2,836,685	2,836,685	2,833,182	2,850,281

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	2,500	416	445	3,500	3,500	180	3,500
AH7X Contractuals		2,500	416	445	3,500	3,500	180	3,500
A90010	Principal Payments	1,440,000	1,515,000	1,585,000	1,660,000	1,660,000	-	1,740,000
A90020	Interest Payments	1,341,994	1,293,394	1,236,581	1,173,185	1,173,185	586,591	1,106,781
AH9X Debt Service		2,781,994	2,808,394	2,821,581	2,833,185	2,833,185	586,591	2,846,781
AHEX Total Expenses		2,784,494	2,808,810	2,822,027	2,836,685	2,836,685	586,770	2,850,281

Financial and Administrative Committee
2010A Taxable GO Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2010A General Obligation Bonds issued by the County in 2010. The 2010A bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A45X Intergovernmental	621,905	610,900	610,900	623,578	12,678	2%
A49X Transfers	975,732	985,735	985,735	973,056	(12,679)	-1%
AH4X Total Revenue	1,597,637	1,596,635	1,596,635	1,596,634	(1)	0%
AH7X Contractuals	3,698	3,500	5,830	3,500	-	0%
AH9X Debt Service	1,593,134	1,593,135	1,593,135	1,593,134	(1)	0%
AHEX Total Expenses	1,596,832	1,596,635	1,598,965	1,596,634	(1)	0%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A45345	Federal Bond Interest Subsidy	615,883	620,567	621,905	610,900	610,900	311,789	623,578
A45X	Intergovernmental	615,883	620,567	621,905	610,900	610,900	311,789	623,578
A49920	Transfers From Other Funds	849,903	975,732	975,732	985,735	985,735	985,735	973,056
A49X	Transfers	849,903	975,732	975,732	985,735	985,735	985,735	973,056
A48010	Interest	206	-	-	-	-	-	-
AHM	Miscellaneous	206	-	-	-	-	-	-
AH4X	Total Revenue	1,465,580	1,596,299	1,597,637	1,596,635	1,596,635	1,297,524	1,596,634

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	3,178	3,294	3,698	3,500	5,830	1,232	3,500
AH7X	Contractuals	3,178	3,294	3,698	3,500	5,830	1,232	3,500
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	1,593,135	1,593,135	796,567	1,593,134
AH9X	Debt Service	1,593,134	1,593,134	1,593,134	1,593,135	1,593,135	796,567	1,593,134
AHEX	Total Expenses	1,596,312	1,596,428	1,596,832	1,596,635	1,598,965	797,799	1,596,634

Financial and Administrative Committee

2011A Tax Exempt GO Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2011A General Obligation Bonds issued by the County in 2011. The 2011A bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A49X Transfers	965,200	965,700	965,700	965,200	(500)	0%
AH4X Total Revenue	965,200	965,700	965,700	965,200	(500)	0%
AH7X Contractuals	3,448	3,500	5,706	3,000	(500)	-14%
AH9X Debt Service	962,200	962,200	962,200	962,200	-	0%
AHEX Total Expenses	965,648	965,700	967,906	965,200	(500)	0%

BUDGET HIGHLIGHTS:

- ❖ The budget includes a transfer of funds from the 1/4% Sales Tax for Transportation and Public Safety Fund to pay the principal and interest on the Series 2011A Bond.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A49920	Transfers From Other Funds	965,200	965,200	965,200	965,700	965,700	965,700	965,200
A49X	Transfers	965,200	965,200	965,200	965,700	965,700	965,700	965,200
AH4X	Total Revenue	965,200	965,200	965,200	965,700	965,700	965,700	965,200

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	428	3,419	3,448	3,500	5,706	982	3,000
AH7X	Contractuals	428	3,419	3,448	3,500	5,706	982	3,000
A90020	Interest Payments	962,200	962,200	962,200	962,200	962,200	481,100	962,200
AH9X	Debt Service	962,200	962,200	962,200	962,200	962,200	481,100	962,200
AHEX	Total Expenses	962,628	965,619	965,648	965,700	967,906	482,082	965,200

Financial and Administrative Committee

2013 GO Road Bonds

DEPARTMENT PURPOSE: The fund was established for the purpose of paying principal and interest on the 2013 General Obligation Bonds issued by the County in 2013. The 2013 bonds provided funding for public road improvement projects in Lake County.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A49X Transfers	1,615,500	1,602,500	1,602,500	1,585,000	(17,000)	-1%
AH4X Total Revenue	1,615,500	1,602,500	1,602,500	1,585,000	(17,000)	-1%
AH7X Contractuals	145	3,500	6,855	3,500	-	0%
AH9X Debt Service	1,612,500	1,599,000	1,599,000	1,585,500	(13,500)	-1%
AHEX Total Expenses	1,612,645	1,602,500	1,605,855	1,589,500	(17,000)	-1%

BUDGET HIGHLIGHTS:

- ❖ The FY2016 budget includes required debt service for the Series 2013 Bond.

Lake County Revenue Budget Comparison Report - Five Year History

Debt Service .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A49920	Transfers From Other Funds	-	6,951,979	1,615,500	1,602,500	1,602,500	1,599,000	1,585,500
A49X	Transfers	-	6,951,979	1,615,500	1,602,500	1,602,500	1,599,000	1,585,500
AH4X	Total Revenue	-	6,951,979	1,615,500	1,602,500	1,602,500	1,599,000	1,585,500

Lake County Expense Budget Comparison Report - Five Year History

Debt Service .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	-	-	145	3,500	6,855	608	3,500
AH7X	Contractuals	-	-	145	3,500	6,855	608	3,500
A90010	Principal Payments	-	5,600,000	450,000	450,000	450,000	-	450,000
A90020	Interest Payments	-	1,348,979	1,162,500	1,149,000	1,149,000	574,500	1,135,500
AH9X	Debt Service	-	6,948,979	1,612,500	1,599,000	1,599,000	574,500	1,585,500
AHEX	Total Expenses	-	6,948,979	1,612,645	1,602,500	1,605,855	575,108	1,589,000

Financial and Administrative Committee
2015A Debt Service Fund

DEPARTMENT PURPOSE: The Series 2015A bond issuance in the amount of \$90 million is being used to fund the costs of improving court facilities. This fund captures all debt service and financial costs of the bond issuance.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A49X Transfers	2,420,282	5,015,175	5,015,175	5,037,875	22,700	0%
AH4X Total Revenue	2,420,282	5,015,175	5,015,175	5,037,875	22,700	0%
AH7X Contractuals	0	3,500	3,500	3,500	0	0%
AH9X Debt Service	2,420,281	5,011,675	5,034,375	5,034,375	22,700	0%
AHEX Total Expenses	2,420,282	5,015,175	5,037,875	5,037,875	22,700	0%

BUDGET HIGHLIGHTS:

- ❖ 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%.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A49920	Transfers From Other Funds	-	-	2,420,282	5,015,175	5,015,175	5,011,675	5,037,875
A49X	Transfers	-	-	2,420,282	5,015,175	5,015,175	5,011,675	5,037,875
AH4X	Total Revenue	-	-	2,420,282	5,015,175	5,015,175	5,011,675	5,037,875

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	-	-	-	3,500	3,500	930	3,500
AH7X	Contractuals	-	-	-	3,500	3,500	930	3,500
A90010	Principal Payments	-	-	1,100,000	1,865,000	1,865,000	-	1,925,000
A90020	Interest Payments	-	-	1,320,281	3,146,675	3,146,675	1,573,338	3,109,375
AH9X	Debt Service	-	-	2,420,281	5,011,675	5,011,675	1,573,338	5,034,375
AHEX	Total Expenses	-	-	2,420,281	5,015,175	5,015,175	1,574,267	5,037,875

Internal Service Funds

2017 Recommended Budget

Financial and Administrative Committee

Health, Life & Dental Insurance

DEPARTMENT 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, benefits are paid out to cover qualified claims and associated expenses.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
AHM Miscellaneous	43,106,870	45,757,138	45,757,138	45,189,420	(567,718)	-1%
AH4X Total Revenue	43,106,870	45,757,138	45,757,138	45,189,420	(567,718)	-1%
AH5X Personnel	168,153	145,000	205,212	145,000	-	0%
AH6X Commodities	2,419	15,000	15,000	15,000	-	0%
AH74X Benefits	42,247,798	43,481,766	43,421,554	42,947,000	(534,766)	-1%
AH7X Contractuals	911,196	2,115,372	2,157,940	2,082,420	(32,952)	-2%
AHEX Total Expenses	43,329,566	45,757,138	45,799,706	45,189,420	(567,718)	-1%

BUDGET HIGHLIGHTS:

- ↓ Dental Premium (74030) decreased \$285,200 based on prior year actuals and projections.
- ↓ Health Premiums (74060) decreased \$140,399 based on prior year actuals and projections.
- ↓ Health Savings Account Funding (71485) decreased \$32,952 based on current enrollees and expected new hires.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Health Insurance Inflation Rate	4.20%	5.80%	2.80%	2.60%

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual
Health Insurance Inflation Rate	4.20%	5.80%	2.80%	2.60%

Lake County Revenue Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A48010	Interest	-	11,139	2,942	-	-	8,071	-
A48160	Benefit Reimbursements	6,062,024	5,918,401	6,242,173	6,016,511	6,016,511	4,778,578	6,025,359
A48165	Wellness Fees	2,124	11,816	15,039	15,000	15,000	5,092	15,000
A48170	County H-L-D Cost	28,929,888	30,389,632	31,169,093	33,879,594	33,879,594	24,799,183	33,517,883
A48180	Employee Cost	5,064,298	5,391,415	5,668,164	5,846,033	5,846,033	4,278,984	5,631,178
A49910	All Other Miscellaneous Revenue	10,896	-	9,458	-	-	-	-
AHM	Miscellaneous	40,069,230	41,722,404	43,106,870	45,757,138	45,757,138	33,869,908	45,189,420
AH4X	Total Revenue	40,069,230	41,722,404	43,106,870	45,757,138	45,757,138	33,869,908	45,189,420

Lake County Expense Budget Comparison Report - Five Year History

Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51250	Wellness Initiative	86,122	135,149	168,153	145,000	205,212	205,211	145,000
AH5X Personnel		86,122	135,149	168,153	145,000	205,212	205,211	145,000
A61130	Wellness Equipment/Supplies	-	946	2,419	15,000	15,000	123	15,000
AH6X Commodities		-	946	2,419	15,000	15,000	123	15,000
A74010	Health PPO Premium	20,348,014	17,385,395	801,000	-	-	-	-
A74015	Prescription Drug Premium	5,817,993	6,476,184	7,056,380	7,773,955	7,773,955	4,677,109	7,725,000
A74020	Life Premium	415,029	237,421	242,426	250,000	250,000	181,226	250,000
A74030	Dental Premium	2,052,026	2,112,531	2,126,242	2,535,200	2,535,200	1,764,469	2,250,000
A74040	Employee Assistance Plan	61,233	59,777	60,740	62,000	62,000	54,945	62,000
A74050	Voluntary Insurance	1,121,026	1,202,489	1,235,870	1,300,000	1,300,000	886,313	1,300,000
A74060	Health Premiums	10,088,284	12,271,868	30,725,140	31,560,611	31,500,399	23,413,889	31,360,000
AH74X Benefits		39,903,606	39,745,666	42,247,798	43,481,766	43,421,554	30,977,951	42,947,000
A71150	Consultants	97,286	268,424	349,643	254,000	296,568	129,912	254,000
A71477	Wellness Contractuals	-	6,495	8,084	7,200	7,200	5,545	7,200
A71485	HSA Funding	255,000	1,563	1,165,438	1,657,952	1,657,952	2,722,508	1,625,000
A72940	All Other Fees	2,708	5,330	273,583	193,220	193,220	192,871	193,220
A79910	Board Expenses	-	-	-238	-	-	-	-
A79940	Miscell Contractual Services	11,167	2,050	2,582	-	-	-	-
A79950	All Other Miscellaneous	1,576	1,092,455	-887,897	3,000	3,000	-	3,000
AH7X Contractuals		367,737	1,376,317	911,196	2,115,372	2,157,940	3,050,836	2,082,420
AH6X Total Expenses		40,357,465	41,258,078	43,329,566	45,757,138	45,799,706	34,234,121	45,189,420

Enterprise Funds

2017 Recommended Budget

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	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	352,821	178,845	178,845	178,845	-	0%
A43X Fines and Forfeitures	45	-	-	500	500	
A45X Intergovernmental	692,822	364,873	508,873	340,026	(24,847)	-7%
A46X Charges for Services	42,027,795	40,059,096	40,059,096	42,229,200	2,170,104	5%
AHM Miscellaneous	10,690,538	303,863	12,303,863	309,100	5,237	2%
AH4X Total Revenue	53,764,022	40,906,677	53,050,677	43,057,671	2,150,994	5%
AH5X Personnel	6,435,757	6,888,324	6,888,324	6,864,339	(23,985)	0%
AH6X Commodities	1,563,931	2,086,066	2,086,066	1,860,721	(225,345)	-11%
AH74X Benefits	2,655,783	2,722,953	2,722,953	2,742,227	19,274	1%
AH7X Contractuals	19,379,489	19,327,046	21,444,306	20,295,933	986,886	5%
AH8X Capital Expenditures	150,467	1,002,820	48,995,649	1,024,184	21,364	2%
AH9X Debt Service	10,133,252	5,617,621	5,617,621	5,649,255	31,634	1%
AH6X Total Expenses	40,318,680	37,644,830	87,754,919	38,436,658	791,828	2%

STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2016 Budget	FY2017 Budget
Full Time	96	96	93
Part Time	1	1	3

BUDGET HIGHLIGHTS:

- ↑ Revenue increased 5% overall due to continuing utilization of services and rate increases. The largest contributor to the increase is Connection Fees (41790) primarily from development in Vernon Hills.
- ↓ Personnel costs declined \$23,985 due to a decrease of full time and increase of part time employees.
- ↓ Gasoline (65090) and Diesel (65100) decreased a combined \$70,344 in response to price trends and projections.
- ↓ Electrical Parts (65140) decreased by \$192,000 as a portion of the costs have been allocated to capital facility improvements.
- ↑ Consultants (71150) increased \$140,000, this includes \$50,000 for professional services to develop a proposal for a billing software replacement or upgrade. Public Works anticipates that they will upgrade their billing software in FY2017.

- ↑ Equipment Maintenance (72280) and Wells Maintenance & Repairs (72330) increased a combined \$121,850 to provide for expected FY2017 activity.
- ↑ Biosolids Management Services (71660) increased \$73,110 for improvements related to the sale of biosolids.
- ↑ Wholesale Sewerage Treatment (73129) increased \$381,800 based on estimated FY2017 utilization
- ❖ Capital projects are \$19,432,960 and provide for \$1,345,000 in Engineering and Professional Services (71770), \$14,120,000 in Water and Wastewater Facilities Construction (85010), and \$3,300,000 in Sewer Interceptor Construction (85030). Details are in the Corporate Capital Improvement section of the FY2017 budget.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Projected	FY2017 Target
Residential Water Accounts	18,662	18,670	18,722	18,800
Potable Water Pumped (billions of gallons)	1.839	1.90	1.95	1.90
Percentage of Potable Water Samples That Meet IEPA Standards	99.79%	99.0%	100%	100%
Percentage of Accounts Paying Electronically	48%	40%	43%	45%
Water/Sewer Connection Permits Issued	303	348	327	400
Recorded Breaks in Water Service Lines and Mains	55	125	100	50
Percentage of Sewer Lines Inspected Via CCTV	10%	10%	10%	10%
Percentage of Sewer Lines Cleaned	10%	10%	10%	10%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.99%	> 99.99%	100%	100.0%

Lake County Revenue Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	755,770	734,146	352,821	178,845	178,845	95,072	178,845
A41X	Taxes	755,770	734,146	352,821	178,845	178,845	95,072	178,845
A43075	Administrative Adjudication	-	215	45	-	-	811	500
A43X	Fines and Forfeitures	-	215	45	-	-	811	500
A45330	Grants - Other	-	-	120,406	-	144,000	-	-
A45340	Other Federal Funds	78,234	150,753	231,550	-	-	92,369	-
A45345	Federal Bond Interest Subsidy	339,309	341,585	340,866	364,873	364,873	170,030	340,026
A45350	Other State Funds	15,952	-	-	-	-	-	-
A45X	Intergovernmental	433,495	492,338	692,822	364,873	508,873	262,399	340,026
A46150	Penalties_A46150	205,428	192,882	190,953	188,000	188,000	135,166	172,000
A47000	Communicable Disease Fees	-	-	-	-	-	100	-
A47080	Well & Septic Fees	-	-	-	-	-	-1	-
A47140	User Charges	36,964,962	36,505,010	36,517,100	37,266,526	37,266,526	28,824,481	37,640,000
A47163	Water Sewer Surcharge	-	562,141	572,327	612,000	612,000	464,528	612,000
A47190	Connection Fees	2,746,818	2,828,976	4,409,114	1,713,670	1,713,670	1,213,163	3,500,000
A47195	FOG- Installation Permit Fee	1,300	700	1,200	-	-	600	-
A47196	FOG- Discharge License Fee	1,600	1,200	1,400	-	-	900	-
A47200	Inspection Fees	46,196	61,100	34,570	28,900	28,900	21,823	50,000
A47210	Lab Test Fees	2,673	2,079	2,721	-	-	2,067	2,700
A47215	Remediation Services	126,942	162,127	156,124	150,000	150,000	103,455	150,000
A47217	Fire Hydrant Flow Testing Fees	3,000	5,000	2,500	-	-	2,000	2,500
A47220	Revenue from Service Contracts	170,781	150,011	139,786	100,000	100,000	86,795	100,000
A46X	Charges for Services	40,269,699	40,471,225	42,027,795	40,059,096	40,059,096	30,855,077	42,229,200
A44020	Tower Rentals .	170,331	181,583	169,217	149,555	149,555	132,336	152,100
A44030	Other Rentals	2,000	2,000	1,000	2,000	2,000	2,000	2,000
A48010	Interest	613,783	166,460	161,698	87,908	87,908	86,463	88,000
A48120	Developer Contributions	654,700	321,562	10,236,026	-	-	191,724	-
A48121	Capital Improvement Charge	160,167	-	-	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-	-	12,000,000	13,522,700	-
A48290	Premium On Sale of Bonds	34,606	34,606	34,605	-	-	-	-
A48320	Proceeds From Sale Of Assets	16,029	54,901	26,358	25,000	25,000	77,959	27,000
A49910	All Other Miscellaneous Revenue	67,023	60,596	61,635	39,400	39,400	29,436	40,000
AHM	Miscellaneous .	1,718,639	821,707	10,690,538	303,863	12,303,863	14,042,618	309,100
AH4X	Total Revenue	43,177,604	42,519,633	53,764,022	40,906,677	53,050,677	45,255,976	43,057,671

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A51110	Regular Salaries And Wages	5,737,491	5,627,531	5,872,056	6,159,378	6,159,378	4,711,681	6,186,267
A51120	Permanent PT Salaries/Wages	24,244	26,743	23,381	32,957	32,957	32,312	80,822
A51135	Payroll Contingency	-	-	-	100,000	100,000	-	25,000
A51140	Overtime Salaries And Wages	514,266	503,670	477,096	537,870	537,870	403,742	511,250
A51200	Temporary PT Salaries/Wages	-	-	-	55,120	55,120	10,530	55,000
A51210	Performance Appraisals	10,151	12,955	13,652	-	-	1,198	-
A51220	Vacation payout	17,494	19,154	27,211	-	-	8,575	-
A51230	Sick Payout	13,359	20,308	19,304	-	-	19,848	-
A51240	Opt Out Premium	5,307	3,115	3,058	3,000	3,000	4,673	6,000
AH5X Personnel		6,322,313	6,213,476	6,435,757	6,888,324	6,888,324	5,192,559	6,864,339
A61010	Office Supplies	24,398	28,179	22,954	30,000	30,000	17,358	27,500
A61020	Computer Supplies	1,342	3,184	6,248	5,900	5,900	5,763	5,900
A61030	Books Manuals And Periodicals	2,063	923	77	2,500	2,500	357	2,400
A61040	Operational Supplies	-49,020	-21,463	-96,501	35,050	35,050	56,953	31,240
A61060	Clothing And Uniforms	37,025	22,406	36,600	41,000	41,000	38,739	41,000
A61090	Printing and Photographic Supplies	13,251	4,995	792	7,700	7,700	348	3,700
A61100	Communication Supplies	586	1,228	514	1,600	1,600	416	1,200
A62010	Medical Supplies	4,557	5,860	6,203	7,000	7,000	4,505	6,750
A63010	Building, Grounds Maintenance Supplies	133,732	113,570	138,402	113,900	113,900	55,650	128,200
A63020	Cleaning Supplies	6,399	10,085	8,392	9,550	9,550	9,302	12,550
A63040	Housekeeping Supplies	17,335	18,627	17,783	23,450	23,450	16,374	19,950
A65010	Chemical Supplies	351,509	300,781	308,647	426,920	426,920	225,201	454,800
A65020	Laboratory Supplies	97,350	88,581	115,675	125,500	125,500	84,347	131,000
A65050	Engineering Supplies	-	1,772	461	500	500	-	500
A65060	Sign And Safety Supplies	57,280	63,341	51,057	37,550	37,550	43,035	43,050
A65070	Automotive Parts	58,095	66,483	58,569	62,300	62,300	25,540	59,650
A65090	Gasoline	124,831	121,217	76,547	134,375	134,375	41,503	70,787
A65100	Diesel Fuel	93,803	90,121	55,769	89,500	89,500	31,925	82,744
A65110	Lubricants	9,599	12,826	9,245	18,500	18,500	9,057	18,000
A65115	Heating Fuel	10,599	10,667	4,068	7,000	7,000	2,653	6,000
A65130	Small Tools	20,958	21,128	36,805	30,950	30,950	21,412	33,400
A65135	Hardware Supplies	2,330	1,051	7,095	3,300	3,300	1,654	4,450
A65140	Electrical Parts	381,096	276,559	126,407	350,000	350,000	124,206	158,000
A65150	Plumbing Supplies	200,375	139,072	247,442	227,500	227,500	75,280	211,700
A65160	Paints, Solvents and Related Supplies	12,118	12,227	10,087	13,050	13,050	4,218	9,350
A65170	Mechanical Parts and Supplies	345,778	264,324	299,508	275,270	275,270	243,356	293,200
A65175	Meter Parts and Supplies	12,178	20,945	14,165	3,000	3,000	1,558	3,000
A65180	Miscellaneous Commodities	1,298	1,707	920	3,200	3,200	4,707	700
AH6X Commodities		1,970,866	1,680,395	1,563,931	2,086,066	2,086,066	1,145,417	1,860,721
A74080	H/L/D Employee Benefits	1,430,899	1,548,068	1,495,817	1,480,610	1,480,610	1,260,319	1,515,320
A74100	Retirement Benefits/FICA	470,757	465,293	474,586	526,957	526,957	387,055	525,122
A74110	Retirement Benefits/IMRF	726,423	696,695	685,380	715,386	715,386	531,664	701,784
AH74X Benefits		2,628,079	2,710,056	2,655,783	2,722,953	2,722,953	2,179,038	2,742,227
A71110	Auditing And Accounting	133,799	183,014	48,297	86,000	86,000	35,000	40,000
A71140	Legal Services	112,482	116,733	141,095	100,000	108,554	42,956	120,000
A71150	Consultants	65,688	308,566	146,659	80,000	92,540	23,214	200,000
A71170	Engineering Services	323,726	180,363	255,527	-	2,101,165	657,007	300,000
A71190	Financial Services	355	555	1,715	5,000	0	-	5,000
A71200	Bank & Trust Services	51,936	63,390	52,593	75,000	75,000	60,529	75,000

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A71220	Computer Services	700	15,875	15,100	31,000	31,000	1,575	20,000
A71230	Software Maintenance	90,729	97,429	206,394	182,980	182,980	155,611	178,960
A71310	Laboratory Fees	136,210	137,857	148,652	168,850	168,850	137,727	207,150
A71370	Reimbursable Charges	-	-	-	-	-	-52	-
A71430	Tuition Reimbursement	628	-	-	3,800	3,800	-	4,420
A71450	Mileage Reimbursement	68	385	200	750	750	654	750
A71470	Employee Relations	-	-	2,411	2,475	2,475	986	2,475
A71500	Trips And Training	47,675	63,183	71,968	95,200	95,200	51,591	74,700
A71610	Pest Control	4,320	3,850	4,323	5,800	5,800	2,905	5,800
A71620	Laundry And Cleaning	5,736	5,584	5,854	7,000	7,000	1,506	6,300
A71630	Garbage Disposal	38,483	33,433	39,008	34,700	34,700	29,151	40,200
A71640	Bio Hazard Waste Disposal	3,285	1,592	2,415	3,500	3,500	3,421	3,500
A71650	Security Services	13,592	14,433	14,497	17,900	17,900	12,299	15,500
A71660	Biosolids Management Services	450,486	407,819	444,590	473,400	473,400	369,336	547,510
A71810	Dues And Subscriptions	23,455	14,102	20,701	24,900	24,900	13,611	23,400
A71820	Dues	-	-	-	-	-	83	-
A71840	Publications & Legal Notices	9,342	3,787	2,049	1,000	1,000	-	1,000
A71910	Gas For Heating	182,653	261,346	204,051	259,000	259,000	148,409	250,624
A71920	Electricity	1,327,833	1,571,168	1,715,452	1,530,100	1,530,100	1,238,089	1,536,830
A71930	Water And Sewer Charges	5,105	5,071	2,558	5,100	5,100	2,069	2,800
A71940	Telephone	53,668	46,350	48,963	46,700	46,700	38,184	52,088
A71950	Cellular Phones	32,940	31,069	29,779	31,600	31,600	24,471	31,688
A71955	Cell Phone Allowance	360	480	1,905	2,300	2,300	2,140	4,300
A71960	Data/Telecommunications	112,589	113,729	145,197	139,900	139,900	85,941	144,700
A71965	Radio User Fees	-	-	-	4,640	4,640	-	8,800
A71970	Courier Services	2,131	3,181	7,883	5,250	5,250	5,416	7,750
A72140	Unemployment Compensation	12,960	12,960	12,960	12,960	12,960	12,960	5,310
A72170	Liability And Work Comp Insurance	467,136	467,136	467,136	467,136	467,136	467,136	400,000
A72210	Motor Vehicle Maintenance & Repairs	114,672	113,890	97,898	111,200	111,200	67,501	98,000
A72240	Radio Equipment Maintenance & Repair	435	311	324	6,400	6,400	-	1,000
A72250	Bldg & Grounds Maintenance & Repairs	-	-	843	-	-	750	-
A72260	Office Equip Maintenance And Repairs	3,169	3,443	3,297	5,700	5,700	858	5,600
A72280	Equipment Maintenance	156,599	116,439	171,504	178,250	178,250	141,331	228,100
A72290	Building and Storage Bins Maintenance & Repairs	63,676	68,746	72,610	116,450	116,450	20,970	103,750
A72300	Levee, Ground Pavement Maintenance & Repairs	277,511	346,626	419,242	325,200	325,200	428,612	319,300
A72310	Transmission and Distribution Mains Maintenance & Repairs	53,789	75,868	89,196	82,620	82,620	8,850	68,900
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	24,412	24,960	27,140	52,200	52,200	18,813	37,700
A72330	Wells Maintenance & Repairs	68,678	35,153	28,936	48,000	48,000	15,500	120,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	-	-	2,550	72,500	72,500	-	25,000
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	929	-	-	30,000	30,000	-	20,000
A72380	Interceptor Sewers Maintenance & Repairs	78,110	-	47,167	-	-	-	-
A72410	All Other Maintenance And Repairs	-	337	3,700	-	-	270	-
A72520	Record Storage	-	-	-	-	-	400	-
A72530	Equipment Rental	25,528	29,396	20,308	30,410	30,410	17,983	31,410
A72560	All Other Rentals	166,700	165,600	165,500	166,000	166,000	1,072	165,800
A72790	Transfers to Other Governments	12,630	-	60,000	60,000	60,000	60,000	60,000
A72820	Postage	83,539	89,489	85,873	85,000	85,000	74,355	85,000

Lake County Expense Budget Comparison Report - Five Year History

Public Works .

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72830	Printing Services	18,656	24,546	26,263	25,000	25,000	27,432	25,000
A72840	Temporary Employment Services	34,389	23,216	56,129	86,710	86,710	66,566	86,710
A73110	Wholesale Water Purchase	4,075,896	3,979,836	4,130,454	4,229,500	4,229,500	3,454,633	4,269,440
A73120	Wholesale Sewerage Treatment	8,045,413	7,901,063	8,339,893	8,218,100	8,218,100	6,547,738	8,600,000
A73150	Meter Reading Services	98,337	46,318	-	-	-	-	-
A73160	Surveying and Mapping Services	11,929	11,746	14,703	20,000	20,000	16,531	20,000
A73170	Testing and Inspections Services	30,068	36,023	37,557	111,150	111,150	29,671	123,600
A73190	Bad Debt Expense	36,284	-	30,080	46,000	46,000	-	30,000
A73195	Indirect Cost Allocations	888,458	905,664	1,176,246	1,153,714	1,153,714	1,153,714	1,392,567
A73200	Public Works Refunds	-	-	-	-	-	4,065	-
A76010	Revenue Bond Issue Costs	73,657	713,832	-	-	-	-	-
A79920	Transfers Other Funds	-	-	-	-	-	244,644	-
A79940	Miscell Contractual Services	1,048	72	5,538	150,000	150,000	3,852	50,000
A79950	All Other Miscellaneous	12,745	9,936	6,608	13,000	13,000	4,302	12,500
AH7X Contractuals		18,167,325	18,886,949	19,379,489	19,327,046	21,444,306	16,034,334	20,295,933
A83010	Motor Vehicles	-	-	-	-	544,000	472,666	-
A84010	Construction & Maintenance Equipment	13,338	46,416	-	-	125,000	153,387	-
A84020	Radios & Electronic Equipment	-	37,075	-	-	7,000	20,946	-
A84030	Computer Equipment	31,481	42,549	2,363	-	-	3,398	-
A84040	Computer System Software	3,030	-	4,737	-	-	-	-
A84050	Laboratory Equipment	8,380	29,615	1,787	-	76,000	30,706	-
A84055	Safety Equipment	20,986	5,190	-	-	-	-	-
A84060	Furniture And Office Equipment	22,606	3,169	326	-	-	3,099	-
A84080	Meters	155,794	102,455	9,351	-	-	-	-
A84090	Fire Hydrants	53,505	61,618	-	-	-	-	-
A84100	Miscellaneous Equipment	16,155	14,294	-	-	45,100	32,320	-
A85010	Water/Wastewater Facility Construction	18,209	2,460	-240	-	43,495,729	12,404,925	-
A85030	Sewer Interceptor Contracts	-	-	-	-	3,700,000	-	-
A85060	Facility Improvements - non capitalizable_A85060	576,837	281,243	-	-	-	-	-
A89915	Construction & Maintenance Equipment- non capitalizable	-	-	4,750	-	-	-	-
A89920	Radios & Electronic Equipment- non capitalizable	-	-	1,560	3,400	3,400	-	1,200
A89925	Computer Equipment- non capitalizable	-	-	39,811	18,890	18,890	18,281	52,566
A89930	Computer System Software- non capitalizable	-	-	1,519	2,650	2,650	-	1,550
A89935	Laboratory Equipment- non capitalizable	-	-	7,913	17,600	17,600	6,213	32,100
A89940	Furniture & Office Equip Storage Containers- non capitalizable	-	-	4,129	20,700	20,700	10,815	30,300
A89950	Meters- non capitalizable	-	-	57,184	70,230	70,230	793	30,468
A89955	Fire Hydrants- non capitalizable	-	-	58	114,000	114,000	-	114,000
A89960	Miscellaneous Equipment- non-capitalizable	-	-	13,720	65,350	65,350	3,373	2,000
A89965	Facility Improvements - non capitalizable_A89965	-	-	1,500	690,000	690,000	41,104	760,000
AH8X Capital Expenditures		920,320	626,083	150,467	1,002,820	48,995,649	13,202,025	1,024,184
A90010	Principal Payments	-	-	-	3,142,400	3,142,400	-	3,303,510
A90020	Interest Payments	2,544,916	1,971,731	1,861,986	1,875,221	1,875,221	906,391	1,745,745
A91010	Depreciation Extension Improvements	-	-	-	600,000	600,000	-	600,000
A91020	Depreciation Expense	7,373,653	8,180,365	8,270,080	-	-	-	-
A91025	Impairment Loss	-	649,555	-	-	-	-	-
AH9X Debt Service		9,918,569	10,801,651	10,132,066	5,617,621	5,617,621	906,391	5,649,255
AHEX Total Expenses		39,927,472	40,918,610	40,317,494	37,644,830	87,754,919	38,659,765	38,436,658

Special Service Areas

2017 Recommended Budget

Financial and Administrative Committee

Special Service Area # 8 - Loon Lake

DEPARTMENT PURPOSE: This SSA was established to fund restoration and maintenance projects for Loon Lake. This activity is managed by the Lake County Health Department.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	49,632	50,000	50,000	50,000	-	0%
AHM Miscellaneous	33	-	-	-		
AH4X Total Revenue	49,665	50,000	50,000	50,000	-	0%
AH6X Commodities	1,594	5,250	11,938	3,400	(1,850)	-35%
AH7X Contractuals	40,127	44,750	50,539	46,600	1,850	4%
AHEX Total Expenses	41,721	50,000	62,477	50,000	-	0%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	50,121	49,773	49,625	50,000	50,000	41,613	50,000
A41110	Prior Year Property Taxes	4	-	7	-	-	33	-
A41X	Taxes	50,125	49,773	49,632	50,000	50,000	41,646	50,000
A48010	Interest	104	208	33	-	-	88	-
AHM	Miscellaneous	104	208	33	-	-	88	-
AH4X	Total Revenue	50,229	49,982	49,665	50,000	50,000	41,734	50,000

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A61010	Office Supplies	-	275	-	100	199	153	100
A61040	Operational Supplies	-	350	929	2,150	6,404	-	1,800
A65090	Gasoline	1,702	3,041	665	3,000	5,335	-	1,500
AH6X Commodities		1,702	3,666	1,594	5,250	11,938	153	3,400
A71500	Trips And Training	322	-	870	-	-	-	-
A72110	Liability Insurance	2,416	4,592	3,325	5,500	5,500	915	6,600
A72130	Worker's Compensation Insurance	1,740	1,586	-	2,000	2,000	1,554	2,000
A72280	Equipment Maintenance	7,438	8,006	6,311	3,000	3,000	1,210	3,000
A72820	Postage	60	111	79	-	-	70	-
A72840	Temporary Employment Services	20,524	15,972	22,959	22,000	22,000	668	22,000
A79940	Miscell Contractual Services	7,632	8,871	4,301	12,250	18,039	955	13,000
A79950	All Other Miscellaneous	8,384	2,996	2,282	-	-	943	-
AH7X Contractuals		48,516	42,133	40,127	44,750	50,539	6,316	46,600
AHEX Total Expenses		50,218	45,799	41,721	50,000	62,477	6,468	50,000

Financial and Administrative Committee

Special Service Area #10 - North Hills

DEPARTMENT PURPOSE: This SSA was established to repay bonds issued to fund construction of the North Hills area sewer system. The final payment was made in 2016.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	72,057	-	-	-		
AHM Miscellaneous	0	125	125	-	(125)	-100%
AH4X Total Revenue	72,057	125	125	0	(125)	-100%
AH7X Contractuals	320	525	525	-	(525)	-100%
AH9X Debt Service	81,581	77,195	77,195	-	(77,195)	-100%
AHEX Total Expenses	81,902	77,720	77,720	0	(77,720)	-100%

BUDGET HIGHLIGHTS

↓ No further property taxes will be levied as the final debt service payment was made in 2016.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	72,071	72,088	72,057	-	-	-	-
A41X	Taxes	72,071	72,088	72,057	-	-	-	-
A48010	Interest	225	280	0	125	125	-	-
AHM	Miscellaneous	225	280	0	125	125	-	-
AH4X	Total Revenue	72,297	72,367	72,057	125	125	-	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A72815	Bank Service Charges	350	525	320	525	525	355	-
AH7X Contractuals		350	525	320	525	525	355	-
A90010	Principal Payments	65,000	70,000	75,000	75,000	75,000	75,000	-
A90020	Interest Payments	14,669	10,788	6,581	2,195	2,195	2,194	-
AH9X Debt Service		79,669	80,788	81,581	77,195	77,195	77,194	-
AHEX Total Expenses		80,019	81,313	81,902	77,720	77,720	77,548	-

Financial and Administrative Committee

Special Service Area #12 - Woods of Ivanhoe

DEPARTMENT PURPOSE: This SSA was established to fund the maintenance of private streets within the Woods of Ivanhoe residential community and expires in 2019.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	30,100	34,400	34,400	34,400	-	0%
AHM Miscellaneous	153	90	90	90	-	0%
AH4X Total Revenue	30,253	34,490	34,490	34,490	-	0%
AH7X Contractuals	45,483	34,490	34,490	34,490	-	0%
AH6X Total Expenses	45,483	34,490	34,490	34,490	-	0%

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	21,500	21,500	30,100	34,400	34,400	29,400	34,400
A41X	Taxes	21,500	21,500	30,100	34,400	34,400	29,400	34,400
A48010	Interest	130	127	153	90	90	45	90
AHM	Miscellaneous .	130	127	153	90	90	45	90
AH4X	Total Revenue	21,630	21,627	30,253	34,490	34,490	29,445	34,490

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79950	All Other Miscellaneous	22,243	8,749	45,483	34,490	34,490	-	34,490
AH7X	Contractuals	22,243	8,749	45,483	34,490	34,490	-	34,490
AHEX	Total Expenses	22,243	8,749	45,483	34,490	34,490	-	34,490

Special Service Area #13 - Tax Exempt 2007A

DEPARTMENT PURPOSE: This SSA 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.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	127,015	258,545	258,545	259,100	555	0%
AHM Miscellaneous	166	400	400	200	(200)	-50%
AH4X Total Revenue	127,181	258,945	258,945	259,300	355	0%
AH9X Debt Service	126,318	174,935	174,935	254,797	79,862	46%
AHEX Total Expenses	126,318	174,935	174,935	254,797	79,862	46%

BUDGET HIGHLIGHTS:

- ↑ 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.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	126,031	127,015	127,015	258,545	258,545	92,509	259,100
A41110	Prior Year Property Taxes	2,954	-	-	-	-	-	-
A41X	Taxes	128,985	127,015	127,015	258,545	258,545	92,509	259,100
A48010	Interest	395	615	166	400	400	133	200
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	-92	-
AHM	Miscellaneous	395	615	166	400	400	41	200
AH4X	Total Revenue	129,380	127,630	127,181	258,945	258,945	92,550	259,300

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A90010	Principal Payments	-	-	-	50,000	50,000	50,000	135,000
A90020	Interest Payments	126,318	126,318	126,318	124,935	124,935	82,427	119,797
AH9X Debt Service		126,318	126,318	126,318	174,935	174,935	132,427	254,797
AHEX Total Expenses		126,318	126,318	126,318	174,935	174,935	132,427	254,797

Special Service Area #13 - Taxable 2007B

DEPARTMENT PURPOSE: This SSA 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.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	130,985	-	-	0	-	
AHM Miscellaneous	45	100	100	0	(100)	-100%
AH4X Total Revenue	131,030	100	100	0	(100)	-100%
AH9X Debt Service	127,715	81,195	81,195	0	(81,195)	-100%
AHEX Total Expenses	127,715	81,195	81,195	0	(81,195)	-100%

BUDGET HIGHLIGHTS:

- ❖ The final debt service payment on the taxable portion of this bond issuance was made on December 15, 2015. The non-taxable portion continues until December 2027.
- ❖ The total property tax amount levied will not decrease for Special Service Area #13 as the amount attributed to the tax exempt 2007A portion has increased by a corresponding amount.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	129,969	130,985	130,985	-	-	95,400	-
A41110	Prior Year Property Taxes	3,046	-	-	-	-	-	-
A41X	Taxes	133,015	130,985	130,985	-	-	95,400	-
A48010	Interest	86	133	45	100	100	-	-
AHM	Miscellaneous	86	133	45	100	100	-	-
AH4X	Total Revenue	133,101	131,118	131,030	100	100	95,400	-

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A90010	Principal Payments	110,000	115,000	120,000	79,000	79,000	79,000	-
A90020	Interest Payments	20,480	14,236	7,715	2,195	2,195	2,192	-
AH9X Debt Service		130,480	129,236	127,715	81,195	81,195	81,192	-
AHEX Total Expenses		130,480	129,236	127,715	81,195	81,195	81,192	-

Special Service Area #16 - Lake Michigan Water

DEPARTMENT PURPOSE: This SSA was established to repay 2013 bonds 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 bonds. Capital projects are tracked in a separate capital projects fund.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	310,301	305,000	305,000	2,555,000	2,250,000	738%
AHM Miscellaneous	59	-	-	-		
AH4X Total Revenue	310,361	305,000	305,000	2,555,000	2,250,000	738%
AH9X Debt Service	305,000	305,000	305,000	2,555,000	2,250,000	738%
AHEX Total Expenses	305,000	305,000	305,000	2,555,000	2,250,000	738%

BUDGET HIGHLIGHTS:

- ❖ This debt was issued in December 2013 and the final payment will be made December 2038.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	-	308,078	310,301	305,000	305,000	1,392,241	2,555,000
A41X	Taxes	-	308,078	310,301	305,000	305,000	1,392,241	2,555,000
A48010	Interest	-	32	59	-	-	98	-
A48260	Proceeds from Sale of Bonds	-	700,000	-	-	-	-	-
AHM	Miscellaneous	-	700,032	59	-	-	98	-
AH4X	Total Revenue	-	1,008,110	310,361	305,000	305,000	1,392,339	2,555,000

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A90010	Principal Payments	-	-	-	-	-	-	2,250,000
A90020	Interest Payments	-	152,500	305,000	305,000	305,000	305,000	305,000
AH9X	Debt Service	-	152,500	305,000	305,000	305,000	305,000	2,555,000
AHEX	Total Expenses	-	152,500	305,000	305,000	305,000	305,000	2,555,000

Special Service Area #17 Construction

DEPARTMENT PURPOSE: This SSA was established to fund the repair, reconstruction and maintenance of private streets within the Ivanhoe Estates residential community.

FINANCIAL SUMMARY:

Account	FY2015 Actuals	FY2016 Adopted Budget	FY2016 Modified Budget	FY2017 Budget	\$ Variance	% Variance
A41X Taxes	0	0	0	56,640		
AH4X Total Revenue	0	0	0	56,640		
AH7X Contractuals	0	0	0	56,640		
AHEX Total Expenses	0	0	0	56,640		

BUDGET HIGHLIGHTS

- ❖ The Ivanhoe Estates residential community requested the creation of Special Service Area (SSA) #17. These residents will now pay for their private road work by means of an additional tax levy applicable only for their community.

Lake County Revenue Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A41100	Property Taxes	-	-	-	-	-	-	56,640
A41X	Taxes	-	-	-	-	-	-	56,640
AH4X	Total Revenue	-	-	-	-	-	-	56,640

Lake County Expense Budget Comparison Report - Five Year History

Total GL Entity

Acct Code	Account Description	Recognized Amount FY13	Recognized Amount FY14	Recognized Amount FY15	Adopted Budget FY16	Modified Budget FY16	Y-T-D Recognized FY16	Budget FY17
A79950	All Other Miscellaneous	-	-	-	-	-	-	56,640
AH7X	Contractuals	-	-	-	-	-	-	56,640
AHEX	Total Expenses	-	-	-	-	-	-	56,640

Capital Improvements

2017 Recommended Budget

CAPITAL IMPROVEMENTS

The Corporate Capital Improvement Program (CCIP)

The Corporate Capital Improvement Program is a planning instrument, used on an annual basis to identify and inventory necessary capital projects. It is used to coordinate the assessment, selection, timing and financing of projects in order to maximize the return to the public. The CCIP is not a budget, but is a critical tool in the effective preparation of the budget. It is aimed at larger dollar items that have a useful life expectancy in excess of five years. It is not to be used for operating items or services.

The most current year of the CCIP is incorporated into the County's budget as a part of its capital budget through an emergency appropriation that is presented to the County Board at the same time as the annual budget. The CCIP is re-evaluated annually, taking into account any additional projects that may have been requested and presented for evaluation. The ranking of all projects in the five-year plan will be revised as necessary, and the most current year of the CCIP is incorporated into the County's budget.

The following policies and evaluation criteria provide a consistent structure for the program.

Capital Improvement Policies

1. The County will make all capital improvement in accordance with an adopted capital improvement program.
2. The County will develop a multi-year plan for capital improvements and update it annually.
3. The CIP calendar will follow the same time frame as the budget calendar.
4. The County will enact an annual budget and appropriate County funds based on the multiyear CIP.
5. The County will coordinate the development of the capital improvement budget with the development of the operating budget with operating costs associated with new capital improvements projected and included in the operating budget forecasts.
6. The County will use intergovernmental assistance to finance only those capital improvements that are consistent with the CIP and County priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
7. The County will maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
8. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval, including determining the least costly financing method for all new projects.
9. The CIP requests will be evaluated using criteria, which have been developed to provide an objective mechanism for assessing and prioritizing the numerous projects that will be presented for evaluation.

Evaluation Criteria

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

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

Categories

- A. Mandates (required by legislation, regulation or citation)
- B. Rehabilitation / Asset Management - "Keeping the County facilities and infrastructure in good functional condition"
 - 1. Analysis of liability impact
 - 2. Physical condition of asset
 - 3. Cost analysis of project
- C. Operational Improvements - "Providing cost effective up-grades to existing service functions"
 - 1. Impact of operation costs/cost effectiveness
 - 2. Operation efficiency improvement/increase customer (service) response
 - 3. Better management of risk or liability
- D. New Initiative - "Addressing the long-term goals & service needs of the County"
 - 1. County Board Goal or Target Issue
 - 2. Response to growth in demand for service function
 - 3. Cost benefit analysis or return on investment

The charts on the following pages include the CCIP projects that were considered during the FY14 process. Both projects that are recommended for funding and projects that are not recommended for funding are shown.

2017 Fiscal Year Requests (Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Project
Mandate				
None				
Rehabilitation/Asset Management				
1 Facility Assessment	Various	\$6,400,000	\$6,400,000	See attached 2017 CCIP Facility Assessment list.
2 Surveillance Cameras in Jail	Waukegan	\$500,000	\$500,000	2017 funding for a multi-year project to increase the number and quality of cameras within the jail (Two million dollars spread over four years, year three of four).
3 VOIP Phone System Implementation	Various	\$300,000	\$300,000	This is a continuation project that funds the replacement of LC legacy phone system with a VOIP system including phones, initiation of IP licenses, associated network switches and back-up power.
4 Various IT Software System Replacements	Various	\$171,000	\$171,000	Replacement of DOT FASTER fleet and Coroner Case Management software systems due to system end of life.
Operational Improvements				
5 New Zion Community Health Center Facility	Zion	\$1,650,000	\$800,000	LCHD/CHC proposes development of a new community health center facility which will replace an undersized and outdated existing facility. Partial CCIP contribution w/significant grant funding.
6 Third Lake Dam Replacement	Village of Third Lake	\$232,500	\$232,500	Replacement of the dam which would mitigate shoreline damages upstream and resulting flood damage. Includes land contribution. Enhances public safety/promotes a sustainable environment.
7 Countywide Voluntary Floodplain Property Buyouts	Various	\$128,755	\$128,755	This project funds the removal of repetitively flooded homes, with land and future management of open space turned over to local municipalities or townships.
Initiatives				
None				
Funding Totals		\$9,382,255	\$8,532,255	

2017 Fiscal Year Requests (Not Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Project
None				
Funding Totals		\$0	\$0	

Summary of Funding

Source of Funds	Use of Funds
Fund Sweep of Reserves	Mandate
Annual Operating Budget (Capital Fund Set Aside)	Rehab/Asset Management
Project Close-Out or Re-allocation	Operational Improvements
Unallocated CCIP	Initiatives
	IT Contingency
	Unallocated CCIP
	Future Long Term Capital
Funding Totals	Funding Totals

2017 CCIP Facility Assessment Recommendations

Project #	Project Descriptions	Project Estimates
F1701	Jail Chiller Plant Improvements	\$400,000
F1702	Jail AHU1 & 2 Detention Replacement (Engineering only)	\$200,000
F1703	County B File Cabinet Replacement	\$100,000
F1704	Jail & Depke Epoxy Floor Replacement	\$100,000
F1705	Jail Domestic Boiler & Booster Pump Replacement	\$350,000
F1706	Building Automation Repairs and Improvements	\$150,000
F1707	Depke Roof Replacement for Existing Facility not part of New Construction	\$450,000
F1708	Depke Fire Alarm Replacement Continuation for Existing Facility not part of New Construction	\$250,000
F1709	Depke EM Generator Replacement for Existing Facility not part of New Construction	\$300,000
F1710	Depke Detention Security Door Automation Replacement for Existing Facility not part of New Construction	\$500,000
F1711	Depke/WRS back parking and curb replacement for Existing Facility not part of New Construction	\$500,000
F1712	Admin Twr/Café Qty 5 RTU's Replacement	\$400,000
F1713	Courts Complex Security Camera and Duress Alarm Replacement	\$300,000
F1714	CAO & RLB Qty 4 RTU's Replacement	\$400,000
F1715	Center Courts Dampers, VFD's and ground rings for Qty 3 AHU's	\$200,000
F1716	HD 3002 Grand Ave Boiler and BAS Replacement and 3004 BAS	\$300,000
F1718	DOT Admin Office Window Replacement Continuation	\$250,000
F1719	DOT Light Duty Garage HVAC Heating Improvements	\$200,000
F1720	DOT Vehicle Paint Booth Replacement	\$250,000
F1721	DOT Material Storage Bin Replacement	\$250,000
F1722	DOT Building "C" BAS Improvements	\$150,000
F1723	DOT Building "C" Roof Replacement	\$100,000
	Contingency	\$300,000
	Total	\$6,400,000

Budget & Finance Policies

2017 Recommended Budget

FY2017 BUDGET AND FINANCE POLICIES

I. GENERAL POLICY DIRECTIVES

A. Operating Budget Policies

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

B. Revenue Policies

1. The County will try to maintain diversified and stable revenues to shelter it from short- run fluctuations in any one revenue source.
2. The County will estimate its annual revenues by an objective, analytical process.

3. The County will project revenues for the next five (5) years and will update this projection annually.
4. The year-to-year increase of budgeted revenue from the property tax will adhere to the Illinois Property Tax Extension Limitation Law and shall not exceed the national Consumer Price Index (CPI) for the year preceding the levy year on existing property. The County Administrator will provide a justification for the proposed levy, which will be the minimum amount projected to balance the budget, prior to budget preparation.
5. All user charges and fees will be reviewed on a regular 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.

C. Capital Improvement Policies

1. The County will make all capital improvements in accordance with an adopted capital improvement program.
2. The County will develop a five-year plan for capital improvements and update it annually.
3. The County will enact an annual budget in appropriate County funds based on the five- year capital improvement plan. Capital expenditures funded from revenue in the current year's budget will be included in the annual budget request. Capital expenditures funded from reserves, bond funds and other one-time money will be presented in a separate emergency appropriation that will be considered and approved concurrent with the annual budget document. This smoothes the operating budget and provides for better historical perspective.
4. The County will coordinate development of the capital improvement budget with development of the operating budget. Any additional operating costs associated with new capital improvements will be projected and included in operating budget.
5. The County will strive to maintain all its assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
6. The County will identify the estimated cost and potential funding sources for each capital project proposal before it is submitted to the County Board for approval. This will include determining the least costly financing method for all new projects.
7. The capital improvement funding requests will be evaluated against criteria established in the most current policy on capital improvements.

D. Debt Policies

1. The County will limit long-term borrowing to capital improvements that cannot be financed from current revenues.
2. When the County finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset.
3. Total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation.

4. The County will not use debt for current operations.
5. The County will continue to maintain good communications with bond rating agencies about its financial condition. The County will continue full disclosure on every financial report and bond prospectus.

E. Accounting, Auditing and Financial Reporting Policies

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

II. BUDGET SUBMITTAL POLICIES

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

- A. A *status quo* budget, defined as no new positions or programs, shall be submitted by departments. The County Administrator may underfund certain line items, based on historical averages, as necessary to balance the budget. When work load levels have changed, or as appropriate based on financial challenges, the County Administrator may require written justification for status quo funding levels and may require the submittal of multiple budget scenarios including departmental reductions.
- B. The following definitions will be used to distinguish the various types of additional services or products:
 - ***New Program***
A request will be considered a New Program if it is a new service/product offering not currently provided/owned by the Agency/Department.
 - ***Expansion***
A request will be considered an Expansion if it is intended to increase the level or reach of a service/tool currently provided/owned the Agency/Department.
 - ***Replacement/Upgrade***
A request will be considered a Replacement/Upgrade if it is a 1 to 1 replacement of an existing service/product currently provided/owned. This could be a modernization of an existing tool/product or a necessary change in the way an existing service is offered due to technical, legal or other material changes. It is recognized that as technology and services evolve, many replacements bring enhancements. A request will still be considered a replacement if the request is intended primarily as a replacement.

- **Cyclical Replacements**

In accordance with budget submittal policies, Departments are required to identify cyclical replacement of large cost items/processes. However, unless these items represent an expansion or an enhancement as defined above, no new program request is required.

- C. Due to uncertainty with the State budget and other economic factors, New, Expanded, or Board Member Program Requests will not be accepted in 2017 with the following exceptions:
 - A Federal or State mandate or other legal requirement requires a change;
 - An expenditure that will result in a net savings; and
 - The request will result in a significant and documentable reduction in financial and/or legal risk.
- D. New or expanded programs that meet one of the exceptions above must be included in the budget request as a separate package.
- E. Department Heads are encouraged to review each vacant position in their department during the budget development and throughout the fiscal year with regard to each position's importance to the department and any alternative to refilling the vacant position.

III. BUDGET POLICIES BY FUND TYPE

A. Property Tax Funds (Excluding Special Service Areas)

1. The Illinois Property Tax Extension Limitation Law limits the amount of total property tax that can be levied by the County Board. In complying with the law, the levy for each fund shall be based upon an evaluation of its fiscal health; non-tax revenues; opportunities for non-tax revenue growth; level of planned expenditures; and cash requirements. Thus, departmental budget requests submitted in compliance with these policies may be subject to adjustment and/or reduction in order to satisfy levy determinations.
2. For all Property Tax Funds, the total of all unallocated fund balances is to be maintained in an amount equal to 1.5 months of cash flow needed for operations based on the current fiscal year budget plus an amount equal to 15% of the total of all Property Tax Fund's current fiscal year budget/appropriation. Except that the 15% requirement does not apply to the FICA, IMRF and the Risk Management & Liability Insurance Fund. The reserve funds may be used only in accordance with the Reserve Fund Balance Policy below. Each year, following the completion of the audit, amounts available beyond these and other designated reserves shall be swept and used for projects identified in the annual capital improvement program or other one-time expenses.
3. In addition to adequately budgeting for all planned expenditures, the annual budget shall include an undesignated contingency within the General Operating Expense budget. This undesignated contingency shall not be less than \$250,000 for personnel related costs and \$300,000 of non-personnel related costs.
4. No new or expanded state or federal grants shall be accepted that require use of County resources of any kind unless approved in accordance with Budget Submittal Policies (Section II.C). Renewals of state or federal grants shall

receive the closest possible scrutiny.

5. If program funding from any non-County sources (e.g. state grants, federal grants, intergovernmental agreements, etc.) is reduced or eliminated, commensurate expense reductions or new revenue increases shall be made or, where necessary, the program will be eliminated. Exceptions may be made where grant funds were used to offset expenses that were previously provided for by local tax dollars, 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 supermajority vote in the Finance & Administrative Services Committee. As part of the budget process, departments shall be prepared to respond to changes in State funding or general revenue loss due to cuts in State payments.
6. New grants: During the course of any fiscal year, any Department intending to pursue a new grant (i.e., one that was *not* awarded in the previous fiscal year) shall acquire approval from the standing committee and the F&A Committee (or the County Board if so required by the agency) to *apply* for such grant prior to application if the grant requires a direct County match. Renewal of grants awarded during the previous fiscal year or those that are for less than \$10,000 *and* do not require a County match do not need prior approval. If the deadline to apply for any grant does not allow sufficient time for prior approval the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify the Department of Finance & Administrative Services of grant applications that require an indirect, or in-kind, match.
7. All Departments, including those that report to a Board or Commission separate from the County Board, will comply with all County administrative policies unless specific exclusions are granted annually by the Financial and Administrative Committee or except as provided by State law, including the Lake County Health Department and the Stormwater Management Commission. These include, but are not limited to; the County's Investment Policy, Travel Reimbursement Policies, Employee Policies and Procedures and the Purchasing Ordinance.
8. Capital Outlay: Corporate Fund departments shall identify all capital items, quantities and costs in their budget submission. Capital items under the dollar threshold established in the annual budget instructions and capital expenditures funded with grant revenue shall remain budgeted in department accounts. All items over the dollar threshold established in the annual budget instructions and all computer or computer-related purchases of any amount, will be moved to, and the actual approved budget amounts shall be appropriated in the General Operating Expense (GOE) budget. All purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Director of Finance and Administrative Services.
9. Debt Service: Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

B. Non-Property Tax Funds

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

exceed available working cash due to the reimbursement nature of their revenues.

2. The Department of Public Works will maintain a schedule of rates and charges sufficient at all times to pay operation, maintenance, and replacement costs, and provide Net Revenues sufficient to meet all outstanding bond coverage amounts as required in the Bond Ordinance.
3. All costs that are associated with non-property tax funds will be included in the department's budget submittal. These include: retirement (IMRF, FICA), Insurance (H- L- D, unemployment, liability, worker's compensation), indirect costs and any direct costs that can be identified.
4. As an Internal Service Fund the H-L-D (Health, Life and Dental) Fund will maintain a positive fund balance. The fund balance shall be evaluated annually, and any excess of revenues over expenses in any year may be retained in the fund as an addition to fund balance. The intent of maintaining a fund balance shall be to offset the cost of unanticipated high claims experience as needed, help offset the costs of additional wellness program incentives, and to fund a reserve for future benefits.

C. All Funds

1. Personnel Services Costs:
 - a. Compensation will be addressed after budgets have been submitted and reviewed.
2. Revenues:
 - a. After determination of all sources, all revenues shall be allocated across the various items appropriated by the County Board as provided by law. Unless otherwise provided by law, no department shall appropriate any specific source of revenue even though that revenue may be generated by any service it provides. Each property tax fund will be allocated a portion of any levy of taxes (where applicable), including any increase in a levy as may be applicable.
 - b. The County will continue to increase the non-property tax revenues as follows:
 - (1) Make annual adjustments to all fee schedules under the jurisdiction of the County Board, where appropriate; and
 - (2) Maintain aggressive collection activities to receive outstanding monies owed the County; and
 - (3) Recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge.
3. Capital Equipment:
 - a. All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
 - b. Requests for capital outlay should be limited to replacement items only. Requests for new or expanded capital items must be submitted in accordance with the Budget Submittal Policies (Section II.C above).
 - c. An item is considered capital equipment if it is a tangible item, has a useful life of more than 1 year, and has an acquisition cost including accessories equal to the

dollar threshold established in the annual budget instructions.

4. Facility-Related Expenses

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

5. Indirect Costs

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

6. Exceptions

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

IV. Reserve Fund Balance Policy

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

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

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

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

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

1. A reserve to designate fund balance in the amount equal to the carryovers budgeted by the County Board for unfinished projects budgeted in the previous fiscal year.
2. A reserve for risk fund liabilities based on a professionally performed actuarial analysis.
3. A cash flow reserve equal to the cash flow needs for the most recently completed fiscal year defined as 1.5 months of the current fiscal years appropriation.
4. A fund reserve equal to 15% of the operating budgeted expense of the funds except

the FICA, IMRF and the claim portion of the Risk and Liability Funds. The reserves can be used as follows:

- a. In the general fund one-third (5%) and in the remaining tax levy operating funds two-thirds (10%) of this reserve can only be used in case of economic downturn as defined in the Economic Downturn Indicators section below.
 - b. One-third (5%) can be used to fund one-time emergency unanticipated expenditure requirements or to offset unanticipated revenue downturns occurring within a fiscal year.
 - c. One-third (5%) of this reserve in the general fund is set aside as additional liability reserves.
5. The 15% reserves can only be used after the budgeted contingency has been exhausted. These reserves can be used only after a plan has been outlined to address the situation that necessitated the use of the reserves.
 6. The County Board may also designate cash balance in addition to the above reserves for the purpose of funding future capital projects *or other one time expenditures*.

C. Economic Downturn Indicators

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

Glossary And Acronyms

2017 Recommended Budget

GLOSSARY OF TERMS

AAA bond rating:	Highest credit rating available to governments designated by Standard & Poor (S&P).
Accrual:	Revenues/ expenses are recognized when they are earned or expense occurs rather than when the cash is received or the expense is paid out.
Adopted Budget:	Budget approved by the County Board via resolution; synonymous with approved budget.
Affordable Housing Program (AHP):	Program administered by the county that aims to promote affordable housing activities for households that are ineligible under federal guidelines, but still in need of assistance – that is, households between 80% and 100% of area median income.
Annual Fund Sweep	The surplus of revenues over expenses after reserves in the Property Tax Operations funds that is “swept” into the Corporate Capital Improvement Program.
Agency Fund:	Assets held in a fund under an agency relationship with another entity.
Appropriation:	A legal authorization granted by the County Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.
Approved Budget:	Budget adopted by the County Board via resolution; synonymous with adopted budget.
Assessed Value:	The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing it, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.
Audit:	A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.
Balanced Budget:	A balanced budget is when revenues equal expenditures, and neither a budget deficit nor a budget surplus exists.
Bond:	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.
Capital Projects Fund:	Fund type used to account for financial resources to be used for the acquisition or construction for major capital facilities (other than those financed by proprietary and trust funds).
Capital Outlay:	The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County's capital asset policy threshold.
Capital Projects:	The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.
Carryovers:	The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed.
Case Records Information Management System (CRIMS):	An information tracking system utilized by the Lake County Circuit Clerk's office.
CB Approved:	Approved by the County Board.

Charges for Service:	User charges for services provided by the County to those specifically benefiting from those services.
Corporate Capital Improvement Plan (CCIP):	A multi-year planning tool for the identification of needed capital projects, and for the selection, scheduling and financing of those projects.
Commodities:	The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.
Community Development Block Grant (CDBG):	Provides funds for community development activities including public infrastructure, housing activities, economic development and job training programs, and public service activities.
Contractual:	The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.
Corporate Fund:	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.
County Administration:	The chief administrative department within the County of Lake that provides support to the County Board, directs the County's annual legislative program, communications and media efforts, assists and coordinates the functions of all departments and agencies of Lake County government.
County Board (CB):	Elected members responsible for governing the County of Lake.
Debt:	A financial obligation resulting from money owed.
Debt Service Fund:	Fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principle and interest.
Department:	A major administrative division of the County that indicates overall management responsibility for an operation.
DH Request:	The initial revenue and expense budget amounts requested by the Department Head (DH) of each individual department.
Double Appropriation:	Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear both as stand alone funds as well as within departmental budgets. Although these expenditures appear in two places within the overall budget, the actual expenditure is only paid once.
Emergency Shelter Grant (ESG):	Grant program that provides funds for the rehabilitation, renovation or conversion of emergency/transitional shelters, maintenance and operation costs, essential services and homeless prevention activities for homeless individuals and families.
Emergency Telephone System Board (ETSB) Fund:	A special revenue fund established to account revenue collected and spent for the emergency telephone system in Lake County.
Enterprise Fund:	A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.
Equalized Assessed Value (EAV):	Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.
Existing Property:	Property/building that has already been erected or built.

Expanded Program:	Additional resources added to a program already in existence.
Expended Amount:	The amount of dollars expended within a given fiscal year.
Expenses:	Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.
Expenditures:	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.
FACE-IT:	An innovative community-based, family focused residential treatment program designed for delinquent youth that strives to help meet the basic needs of troubled youths and families in order to enable them to function productively within society, be self-sufficient, and obtain a sense of dignity and self-worth without criminal behavior.
Financial & Administrative (F&A) Committee:	Responsible for overseeing the annual budget and appropriations, all personnel actions, wages and job classifications, benefits, employee relations, risk management, communications, solid waste management tax, county property, capital improvements, central printing and postage.
Fiscal Year:	A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.
Fund:	An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.
Governmental Accounting Standards Board (GASB):	Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
General Fund:	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.
General Obligation (GO) Bonds:	Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.
General Operating Expense (GOE):	A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.
Generally Accepted Accounting Principles (GAAP):	Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
Government Funds:	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.
Health & Community Services (HCS) Committee:	Responsible for policy issues related to the Lake County Health Department, Tuberculosis Clinic, Regional Superintendent of Schools, Veteran's Assistance Commission, Winchester House and Workforce Development departments. Committee

members are responsible for budget and ordinance review for the Health Department and Tuberculosis Clinic and also serve as social service liaisons.

Health Department Fund:	A major governmental fund that accounts for resources legally restricted to supporting expenditures for the health department related programs.
HOME Investment Partnership Program (HOME):	Provides funds for down payment and/or closing cost assistance for homebuyers, the construction or rehabilitation of single or multi-family housing units, along with other types of housing assistance. This is principally for low and moderate income residents or for special needs housing.
Illinois Municipal Retirement Fund (IMRF):	A special revenue fund established to account for employer contributions to IMRF.
Interest:	Interest income on County funds invested.
Intergovernmental:	Funds exchanged between federal, state and/or other local government sources.
Internal Service Fund:	Fund used to account for goods or services given to one department by another on a cost reimbursement basis.
Joint Committee:	Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.
Lake County Strategic Plan:	Specified goals/objectives established by the county board and identified as highest priorities.
Law & Judicial (L&J) Committee:	Responsible for budgetary matters of probation services fee, court automation fee, court documentation fee and oversight of the Emergency Telephone System Board (911).
Levy:	(verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed the County.
Major Fund:	Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the county. In addition, any other governmental or enterprise fund the county believes is important to financial statement users may be reported as a major fund.
Modified Accrual Basis of Accounting:	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
Modified Budget:	The Adopted Budget plus any modifications (e.g. grant awards, authorizations to spend dollars from fund balance, etc.) adopted by the County Board within the fiscal year.
Planning, Building and Zoning (PBZ) Committee:	Responsible for land use planning, comprehensive planning, building and zoning issues and Northern Illinois Planning Commission matters.
Program:	On-going services that are regularly provided to residents and business or to internal customers either by employees or by contract.
Property Tax Extension Limitation Law (PTELL)	Regulation that limits increases in property tax extensions for non-home rule taxing districts.
Property Taxes:	Funds levied on real property according to the property's valuation and tax rate.
Proprietary Funds:	The classification used to account for a County's ongoing organizations and activities

similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

Public Works & Transportation (PWT) Committee:	Responsible for policy issues of the Public Works Department and the Division of Transportation. Members of this committee are further responsible for a number of local and regional agencies and taxing bodies.
Recognized Amount:	The amount of revenue received within a given fiscal year.
Reserve Fund:	A portion of a fund restricted for a specific purpose.
Revenue:	Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
Revenue, Records & Legislation (RRL) Committee:	Responsible for policy issues of the Board of Review, Chief County Assessment Office, County Clerk, Recorder of Deeds and Treasurer departments. It drafts and recommends legislative positions to be taken by the County Board and coordinates with local, state and federal governing bodies.
Rules Committee:	Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary.
Special Revenue Fund:	Fund used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes.
Special Service Area:	Special taxing districts used to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties within the special service area.
Status-Quo Budget:	A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.
Stormwater Management Commission (SMC) Fund:	A fund established to account for the special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on stormwater drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the stormwater management plan.
Stormwater Infrastructure Repair Fund (SIRF):	A fund established to support infrastructure repairs for the County's stormwater management system.
Supportive Housing Program (SHP):	Assists homeless individuals and families through a Continuum of Care Homeless Assistance grant. The SHP program provides funds for acquisition, rehabilitation, leasing, supportive services, operating and administrative costs of transitional housing programs for the homeless and permanent housing for homeless persons with disabilities.
Tax Levy:	The total amount to be raised by general property taxes for operating and debt service purposes.
Tax Rate:	The amount of tax levied for each \$100 of assessed valuation.
Truth-In Taxation:	An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent (5%).

Tuberculosis Clinic Fund:	A fund established to account for the cost of care and treatment of persons afflicted with tuberculosis.
Unfunded Position	A position which remains authorized within the department, but is not funded in the current budget and therefore cannot be filled.
Veteran's Assistance Fund:	A fund established to account for the cost of providing assistance to indigent war veterans and their families.
Winchester House Fund:	A fund established to account for the operations of the County's skilled nursing facility.
Y-T-D Obligations:	The total amount of expenses plus encumbrances as of the date of the report.

LIST OF ACRONYMS

ADDI:	American Dream Downpayment Initiative	IEPD:	Information Exchange Package Documentation
ADT :	Average Daily Traffic	IMRF:	Illinois Municipal Retirement Fund
AHP :	Affordable Housing Program	IT:	Information & Technology
ARRA :	American Recovery and Reinvestment Act	JCAHO:	Joint Commission on the Accreditation of Healthcare Organizations
BOCA:	Building Officials & Code Administrators	L&J:	Law & Judicial Committee
BOSS:	Back Office Solution System	LC AHP:	Lake County Affordable Housing Program
CAFR:	Comprehensive Annual Financial Report	LC:	Lake County
CARS:	Capacity Analysis Record System	LCDOT:	Lake County Department of Transportation
CB:	County Board	LCHD/CHC:	Lake County Health Department/Community Health Center
CCAO:	Chief County Assessment Office	LCHD:	Lake County Health Department
CCIP:	Corporate Capital Improvement Plan	LCTV:	Lake County Television
CDBG:	Community Development Block Grant	M/A-Com:	Outside Radio Maintenance Services Provider
CFDA:	Catalog of Federal Domestic Assistance	MDI:	Medical Information Database
CHC:	Community Health Center	MHz:	Megahertz
CIP:	Capital Improvement Plan/Project	NEFPA:	North East Facilities Planning Area
COBRA:	Consolidated Omnibus Budget Reconciliation Act	NOFA:	Notice of Funding Availability
CPC:	Corridor Planning Council	NPDES:	National Pollutant Discharge Elimination System
CPI:	Consumer Price Index	NSP:	Neighborhood Stabilization Program
CRIMS:	Case Records Information Management System	NVRA:	National Voter Registration Act
CV:	Civil	PBX:	Private Branch Exchange (Private Telephone Network)
DH:	Department Head	PBZ:	Planning, Building & Zoning Committee
DOT:	Department of Transportation (Lake County)	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	RRL:	Revenue, Records & Legislation Committee
FAS:	Finance and Administrative Services Department	RTA:	Regional Transportation Authority
FCC:	Federal Communications Commission	SHP:	Supportive Housing Program (National)
FCI:	Facilities Condition Index	SIRF:	Stormwater Infrastructure Repair Fund
FICA:	Federal Insurance Contributions Act	SMC:	Stormwater Management Commission
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
GAAP:	Generally Accepted Accounting Principles	TIF:	Tax Increment Financing
GASB:	Governmental Accounting Standards Board	TMC:	Transportation Management Center
GIS:	Geographic Information System	TR:	Traffic
GFOA:	Government Finance Officers Association	UDO:	Unified Development Ordinance
GO:	General Obligation bond debt	USPS:	United States Postal Service
GOE:	General Operating Expense	VAC:	Veteran's Assistance Commission
HCS:	Health & Community Services Committee	WH:	Winchester House
HD:	Health Department	WIC:	Women, Infant and Children program
HIV:	Human Immunodeficiency Virus	YTD:	Year to Date
HLD:	Health, Life, and Dental		
HMIS:	Homeless Management Information System		
HUD:	Housing and Urban Development		
IDOT:	Illinois Department of Transportation		
IDPH:	Illinois Department of Public Health		