

Lake County Illinois

*Lake County Courthouse and Administrative Complex
18 N. County Street
Waukegan, IL 60085-4351*



Agenda Report - Final

Thursday, March 6, 2025

8:30 AM

Assembly Room, 10th Floor or register for remote attendance at:
<https://bit.ly/4gWQXu0>

Financial & Administrative Committee

PUBLIC ATTENDANCE: The public can attend Lake County Committee and Board meetings in one of two ways:

- (1) In-person attendance is on the 10th Floor of the County Administrative Tower, 18 N. County Street, Waukegan, Illinois.
- (2) Remote attendance through an electronic conferencing application (register via the link on the front page of the agenda).

RECORDING: Meetings, to include Public Comment, will be recorded.

PUBLIC COMMENT:

An opportunity for Public Comment will be provided during the meeting in accordance with the Lake County Board Rules of Order and Operational Procedures. At the time of Public Comment, it will proceed in the following order: (1) Public Comment by individuals in attendance and then (2) Public Comment by individuals attending remotely through an electronic conferencing application. Individuals may provide written Public Comment that must be received by 3:00 p.m. the day prior to the meeting (emailed to PublicComment@Lakecountyil.gov or delivered to the County Board Office, 18 N. County Street, Waukegan, Illinois, (10th floor)). Written comments will be circulated to the Members, but not read aloud.

PLEASE NOTE: An individual is allowed 3 minutes total for one or more public comments.

Individuals providing Public Comment will provide the following information:
Meeting: Financial and Administrative Committee (Subject line for written Public Comment)

Topic or Agenda Item #: (REQUIRED)

Name: (REQUIRED)

Organization/Entity Represented: (REQUIRED) ("Self" if representing self)

Street Address, City, State: (Optional)

Phone Number: (Optional)

Email: May be REQUIRED for remote attendance

1. Call to Order
2. Pledge of Allegiance
3. Roll Call of Members
4. Addenda to the Agenda
5. Public Comment
6. Chair's Remarks
7. Unfinished Business
8. New Business

REGULAR AGENDA

FINANCIAL & ADMINISTRATIVE

County Board

8.1 [25-0347](#)

Ordinance amending the Lake County Standards of Conduct for appointed officials to boards and commissions.

- Illinois Public Act 098-0779 authorizes a county board in a county with a population between 300,000 and 2,000,000 residents to, by ordinance, adopt a code of conduct regarding the fiscal responsibility and procurement authority, as required by State law, local ordinance, or county board policy.
- On November 11, 2014, the Lake County Board adopted the Lake County Standards of Conduct, with subsequent amendments on July 9, 2019 and July 13, 2021.

Attachments: [SOC - Clean](#)

[SOC - Red-Lined](#)

Facilities

8.2 [25-0077](#)

Director's Report - Facilities and Construction Services.

Finance

8.3 [25-0380](#)

Resolution authorizing emergency appropriations for Fiscal Year (FY) 2025 in various funds for certain projects, items, and activities budgeted in the prior year and not completed.

- Since all unused appropriations lapse at the end of each fiscal year, it is necessary to "carry over" unspent budget authority from one fiscal year to the next under

certain conditions as defined in the County's Budget Policies.

- These carryover requests include contracts which were unable to be completed in FY 2024 and uncompleted or ongoing projects that will not be complete until FY 2025.
- These items must be authorized through what is termed an “emergency appropriation” in order to transfer the budget authority that was previously granted in FY 2024 to FY 2025. The detailed accounts are included in the attachment.

Attachments: [March Carryovers](#)

8.4 [25-0349](#)

Resolution authorizing Lake County to enter into an intergovernmental/lease agreement with the Lake Consolidated Emergency Communications for lease of space within the Regional Operations and Communications Facility in the estimated annual amount of \$290,000 in revenue.

- Lake County desires to enter into a lease of 17,053 square feet of dedicated space and a proportional share for the common, shared space in the Regional Operations and Communications Facility with Lake Consolidated Emergency Communications.
- The Regional Operations and Communications Facility is located at 656 W. Winchester Road, Libertyville, Illinois and is owned by Lake County.
- Pursuant to Illinois Statutes (55 ILCS 5/5-1005) the County Board has authority to make all contracts and do all other acts in relation to property to exercise its corporate power, including to sell and convey or lease any real or personal property owned by the county.
- The initial term of the lease will be twenty-five years, commencing upon the date of approval for occupancy by the Village of Libertyville.
- The lease year is defined as May 1 to April 30, with the annual rental payment commencing on May 1, 2026, in the amount of \$290,000, with a two percent increase for years two through five and an annual increase based on CPI used for PTELL for years six through twenty-five.

Attachments: [LakeComm Lease Agreement 2.19.2025 \(LakeComm MBOD Approved\)](#)

8.5 [25-0335](#)

Resolution authorizing an emergency appropriation in Fund 216 - Hulse Detention Center to cover personnel expenses incurred during Fiscal Year 2024 in the amount of \$218,854 from the fund balance.

- Lake County has incurred expenses for wages, salaries, and benefits that exceed the amounts approved in the Fiscal Year (FY) 2024 budget for the Hulse Detention Center.
- When developing the FY 2024 Budget, the vacancy factor applied to this fund was higher than the actual vacancies experienced during the FY 2024 year.
- There are sufficient reserves in the Hulse Detention fund balance. Its FY 2023 audited fund balance was \$12,529,144.

Attachments: [Emerg Appropriation Hulse Detention Center FY24](#)

8.6 [25-0374](#)

Resolution authorizing Fund 767 Video Gaming Fund as an independent Special Revenue Fund, rather than a sub-fund of the General Fund, beginning in Fiscal Year 2024

- For several years, Lake County has budgeted separately for the Video Gaming Fund in a separate presentation, but it has been rolled up into the General Fund for financial reporting in the annual audit.
- Given the very specific direction provided by the Lake County Board in Lake County Policy 3.3.1 Video Gaming Revenue Policy, this fund meets the definition of a Special Revenue Fund for financial statement reporting. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes.
- This designation will facilitate the calculation of fund balance reserve requirements and streamline other financial activities.
- This action has no impact on the funding available for this purpose. The designated fund balance will remain the same. The fund balance at the end of FY23 was \$639,507 and the current estimated fund balance at the end of FY24 is estimated to be approximately \$1,255,228 prior to the transfers of revenue in excess of \$800,000 to the General Fund, in accordance with the Video Gaming Revenue Policy. This transfer is estimated to be approximately \$500,000.

Attachments: [3.3.1 Video Gaming Revenue Policy FINAL as APPROVED on 9-12-2023](#)

8.7 [25-0378](#)

Resolution authorizing an emergency appropriation in Fund 767 Video Gaming Fund in the amount of \$500,000 in account 767-1000020-79920 (Transfers to Other Funds), to be funded by Fund 767 fund balance, in accordance with Lake County Policy 3.3.1 Video Gaming Revenue Policy

- In September 2023, the Lake County Board amended 3.3.1 Video Gaming Revenue Policy to state that “Starting in FY24, the County will apply the first \$800,000 of annual video gaming revenue to the Video Gaming Fund. Any revenue over \$800,000 will be allocated to the General Fund.”
- Due to the timing of the Policy amendment, the Fiscal Year 2024 Budget was not amended to account for this transfer to the General Fund; therefore, this action amends the FY24 Budget to allow for the transfer of video gaming revenue in excess of \$800,000. Currently, the unaudited amount of revenue that has been received in FY24 is \$1,313,215 so the transfer will be approximately \$500,000. The final amount will be determined as part of the FY24 audit.
- This action will be funded from the reserves of Fund 767 Video Gaming Fund, which is currently estimated to be \$1,255,228 prior to the transfers of revenue to the General Fund in accordance with the Policy.

Attachments: [3.3.1 Video Gaming Revenue Policy FINAL as APPROVED on 9-12-2023](#)

8.8 [25-0379](#)

Resolution authorizing the reallocation of Fiscal Year (FY) 2023 capital in the amount of \$23,607,090 in FY 2024 for the one-time use of funding reserves for long-term capital needs through an emergency appropriation and authorization of the transfer of fund balance from the General Fund (Fund 101) to the General Fund Capital Improvement Program Fund (Fund 106)

- Lake County established a separate General Fund Capital Improvement Program Fund to separate capital operations of the County from General Fund operations. The Capital Improvement Fund funds significant County capital spending in construction, facility assessment, information technology, energy and environmental projects, stormwater and other capital projects.
- Lake County Policy 3.2 Fund Balance Reserve Policy stipulates in section 5.9 that “The County Board shall designate excess undesignated reserves, above the 29 percent minimum threshold, for the purpose of funding future capital and technology projects or other one-time expenditures.”
- The Capital Improvement Fund is funded solely through operational transfers and surplus reserve reallocations. The reserve analysis for the FY23 Audited Ending Fund Balance shows excess reserves in the amount of \$23,607,090.
- This action is needed to declare the amount as surplus and to move the funds from General Fund Operations (Fund 101) into General Fund Capital Improvement Program (Fund 106) in the amount of \$23,607,090 for Long Term Capital Reserves. These funds are distinguished within the Budget document but are rolled up as one fund on the audited financial statements.

Attachments: [3.2 Fund Balance Reserve Policy \(FINAL\) - JP](#)

8.9 [25-0382](#)

Discussion regarding fund balance policy.

Human Resources

8.10 [25-0076](#)

Director's Report - Human Resources.

9. County Administrator's Report

9.1 [25-0346](#)

State of Illinois Digital Equity Capacity Grant Application.

10. Executive Session

10.1 [25-0069](#)

Executive Session to discuss a personnel matter pursuant to 5 ILCS 120/2 (c)(1).

10.2 [25-0072](#)

Executive Session to review closed session minutes pursuant to 5 ILCS 120/2 (c) (21).

11. **Regular Session (for action on Executive Session items)**

11.1 [25-0360](#)

Committee action authorizing the reclassification of position 34025 from Salary 12 to Salary 14 with an associated increase to base pay of five percent.

11.2 [25-0381](#)

Committee action authorizing the creation of a new fully state grant funded position in Workforce Development, Director of CEJA and Grant Administration, including promotion of current employee #29325 into the new role, with an associated increase to base pay of ten percent.

11.3 [25-0323](#)

Committee action approving the Financial and Administrative Executive Session minutes from January 30, 2025.

12. **Member Remarks and Requests**

13. **Adjournment**

Next Meeting: March 27, 2025