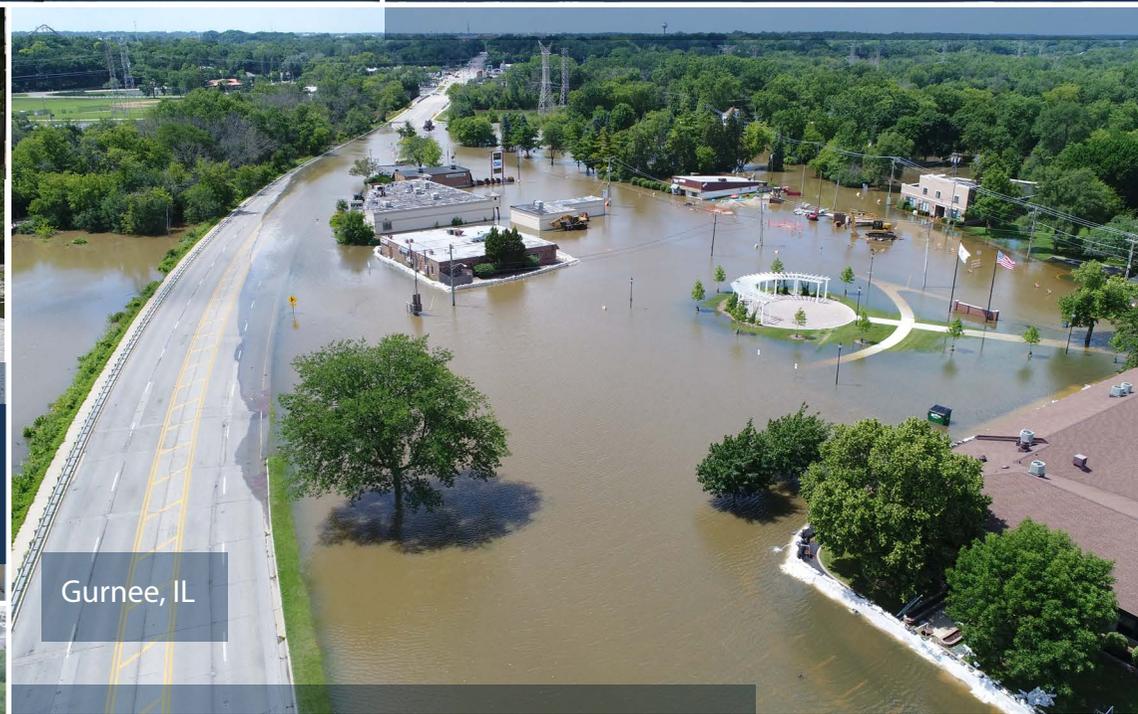




*In July 2017, Lake County was inundated by heavy rains which led to flash flooding in several Lake County communities, and flooding to our major river systems, including the Des Plaines River, Skokie River and Fox River/Chain O'Lakes. Following the devastating floods, Lake County government and its partners worked non-stop to respond to the disaster and provide needed resources and assistance.*

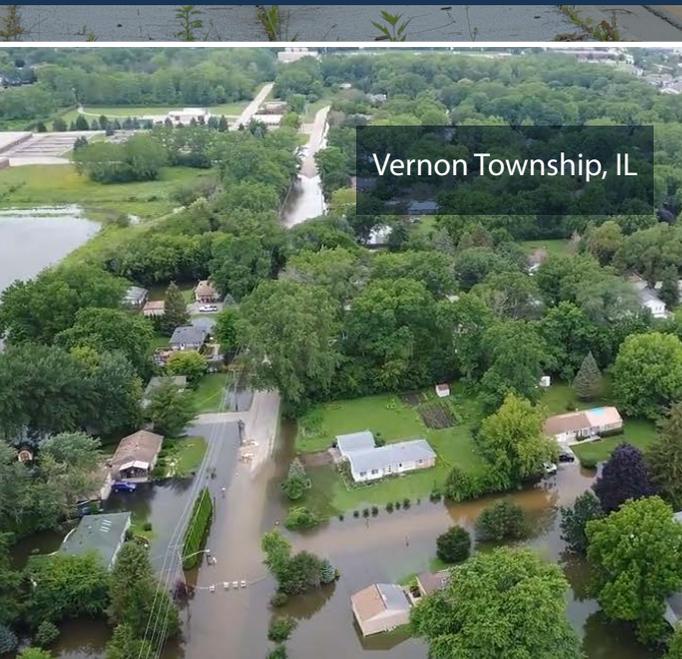


## LEADERSHIP



## OPERATIONAL EXCELLENCE

Gurnee, IL



Vernon Township, IL

## COLLABORATION



RECOMMENDED

# 2018 ANNUAL BUDGET

INVESTING IN PEOPLE AND OUR COMMUNITIES



LAKE COUNTY, ILLINOIS

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lake  
Illinois**

For the Fiscal Year Beginning

**December 1, 2016**

*Christopher P. Morrill*

Executive Director



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 2018 Budget Letter of Transmittal

We are pleased to present the recommended 2018 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.

For many years we have developed the budget with uncertainty regarding State funding. While the State has adopted a 2018 Budget, the full impact of the State budget is not yet known. For example, we do not yet know how the State budget will impact State agencies, that in turn provide funding to the County. What we do know is that the State budget reduced general revenue with a one-year 10% reduction in income tax payments, and impacted our road funds with a 2% surcharge on the RTA tax. As a result, 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. Of particular note, in anticipation of State reductions, the County offered an accelerated retirement option at the end of 2017. This has resulted in millions of on-going savings in the 2018 budget.

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 2018 Budget, as well as examples of measurements that are influencing spending decisions. This budget is shaped by, and reflects, our strategic plan and Board approved budget policies, which directly guide decision-making and the provision of 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](http://www.lakecountyil.gov/finance/budget).



# *Budget Overview*

*2018 Recommended Budget*



# FISCAL PRIORITIES FOR FISCAL YEAR 2017/2018

## Investing in People and Our Communities

In July 2017, we saw record flooding that touched more Lake County communities, devastated more families, and shut down more businesses than any flood in the county's history. Our Lake County team came together, and the exceptional level of coordination and collaboration across departments, as well as with our local communities, was nothing short of extraordinary. From accurately forecasting and monitoring the impact of stormwater, to assisting in response, recovery, and damage assessment, to the transportation, public works and public safety responders who worked tirelessly to keep people safe – we demonstrated our commitment to investing in our people and our communities. It is what we do.

The catastrophic disasters that have occurred this year across our country and the world are harsh reminders that tragedies happen. However, these events are also reminders that the more government is prepared to quickly respond, the better. These risks are not just limited to natural disasters, but man-made disasters and other risks such as terrorism, cyber-attacks, social and health crises, including the opioid epidemic and tackling the serious problems within mental and behavioral health, as well as growing distrust in government and civil unrest.

Lake County government is on the frontlines, strategically planning and responding to these priorities on many fronts. We do this through financial planning, investing in our infrastructure, capital planning, as well as collaborating with communities on hazard mitigation, stormwater management plans, and floodplain buyouts. We conduct disaster preparedness training and leverage partnerships, and we're working on a community plan to address the mental health crisis, and increasing transparency and public engagement to help build trust in government.

Lake County has an established practice of taking a long-term approach to budgeting, which includes maintaining strong reserves for emergencies and planning for contingencies. And, just as our FY2017 budget accounted for savings to respond to unexpected impacts like the flood, the recommended FY2018 budget also provides financial flexibility. Although the State did approve a 2018 budget, it is not sustainable. Therefore, a conservative fiscal approach remains important as we still do not fully know how Lake County's programs will be impacted by the new budget. What we do know is that more than \$80 million of County revenue flows through the State of Illinois, and the current State budget makes reductions in both our operating and our road construction budgets.

*Lake County's mission is to deliver exceptional, financially-sustainable services that promote a safe and healthy community while enhancing economic vitality. Our core values of fiscal responsibility, exceptional service, operational excellence, leadership, and environmental stewardship influence everything we do.*



# FISCAL PRIORITIES FOR FISCAL YEAR 2017/2018

The county board maintains a strong track record of practicing fiscal responsibility, which means making prudent, data-driven decisions, using resources efficiently and maintaining sustainable, financial operations. As a result, our budget is balanced and Lake County is fiscally stable. For more than 20 years, Lake County has maintained a AAA bond rating from both Standard & Poor's and Moody's – the highest rating possible.

This budget continues to focus on delivering a more efficient, cost-effective and accountable county government. It saves money in the long-term by sharing services, utilizing technology, and streamlining operations.

The fiscal priorities outlined in this summary align with the values, goals, and strategies outlined in our strategic plan, which is used to inform and guide decisions during the budget process and throughout the year. Examples of ongoing initiatives, as well as funding recommendations in this budget, are outlined on the following pages.



## *Did You Know?*

- The Fox, Des Plaines, and Skokie rivers reached record crest levels, which is the highest level the water got before it began to recede.
- Lake County Public Works delivered more than 375,000 sandbags and 1,500 clean-up kits to municipalities and townships.
- To help properly quantify the damages in Lake County, we asked residents to fill out a form and let us know about their flood damage. We received nearly 3,500 responses from residents, and shared this information with municipalities and reported this information to the State.

## 10 Budget Takeaways

- 1 Lake County has a balanced budget at \$512.2 million. (FY18)
- 2 The operating budget includes contingencies for anticipated reductions from the State.
- 3 Only 4.2% of the budget goes to debt service.
- 4 After offering qualified employees an accelerated retirement option in 2017, the County will have 11 fewer employees than last year, and is down 46 employees from five years ago.
- 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 (like the July 2017 flood) and to protect us from unexpected economic changes.
- 7 The County gets revenue from many sources including: sales tax (17.4%), income tax (2.8%), and property tax (32.1%).
- 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.

## Community Helps Shape Priorities in Lake County Strategic Plan

The County Board works for all residents to deliver services and solve problems that impact their daily lives, from property taxes to roads to jobs. The Lake County Board updated its strategic plan in May this year, which serves as a road map for county government and influences how we prioritize and invest our resources. Residents and local leaders provided input on their priorities through a variety of channels, including two telephone town hall meetings, our first comprehensive citizen survey, and a series of Leaders Roundtable meetings. The Board updates the plan every two years.



Leaders Roundtable Meeting

### Did You Know?

**106,819** calls were placed and **8,452 Lake County residents** participated in two Telephone Town Halls in 2017 to get input into residents' priorities.



## OUR VALUES:

- *Fiscal Responsibility*
- *Operational Excellence*
- *Leadership*
- *Exceptional Service*
- *Environmental Stewardship*

# STRATEGIC INITIATIVES

Lake County is advancing several internal projects and regional initiatives that support the Lake County Board's adopted values, strategic goals, and actions in this plan. These initiatives also help drive efficiencies and productivity, create a culture of innovation, foster interdepartmental and regional collaboration and partnerships, as well as produce positive, measurable results.

## Regional Leadership

### Addressing the Mental Health Crisis through Collaboration

To address the growing problem of mental health and strengthen services across the county, Lake County is committed to advancing sustainable community-level change through the Mental Health Coalition (MHC) by focusing on data-sharing and evidence-based practices to address the gaps and develop a connected sustainable continuum of care for this vulnerable population.

This year, the North Highland consulting group completed its community data sharing assessment and presented the findings to the MHC. North Highland is evaluating data sharing success stories and developing a plan for future data sharing. The Coalition, which includes diverse stakeholders representing hospitals, health, housing and others, meets monthly to advance the objectives identified in the group's charter, which include: community change as it relates to mental health, development of systems to share data, and the need to address stigmas associated with mental health. This budget directs \$500,000 to continuing the County's important work on mental health.



### Advancing Regional 9-1-1 Consolidation

Lake County is leading an effort in collaboration with public safety partners from across the county to explore opportunities to consolidate many 9-1-1 centers into a few regional 9-1-1 centers to improve quality, efficiency, and provide cost savings. In 2015, the Board created a 9-1-1 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. This year, the Task Force has coordinated a number of stakeholder meetings in an effort to identify "early adopters" of consolidated 9-1-1 operations. The next step is to determine which communities will participate in a Phase 3 study and define what work has yet to be completed for communities to assess how they will move forward together to a consolidated 9-1-1 service. This budget directs \$300,000 to continue to study this matter.

## Government Reform

The County Board created a bipartisan commission in 2017 to evaluate and recommend reform measures that enhance accountability to the public, provide for an effective and responsive government structure, maintain strong professional and ethical standards, as well as recommend redistricting reform to mitigate political influence. The group consists of community members, elected officials, faith leaders, major political party representatives, and other advocates of good government. The action was in response to proposed State legislation that would require a referendum for voters to decide whether they support a countywide elected chairman – fundamentally changing Lake County's current structure where the Chairman is selected by county board members every two years. The Commission will submit a report to the county board by the end of 2017.



# Fiscal Responsibility

## Capital Planning

Construction on the new courthouse in downtown Waukegan is progressing and on track to open in the summer of 2018.

Lake County is committed to utilizing a strategic and collaborative approach, as well as strong processes and systems for capital planning and facilities management, to assess capital assets and prioritize capital projects/requirements that balance the capital needs across the organization. In 2018, the County will continue with capital master planning, as approved by the board earlier this year. This project includes identifying future needs, developing criteria for evaluating and prioritizing projects, and a facilitated process with the goal of developing a long-term plan that can be presented to the board for consideration. As part of this project, the consultant will also assist the Finance & Administrative Services Department in developing tools and procedures for future planning.

## Achieving Efficiencies

**Operational Assessments:** Lake County regularly performs comprehensive assessments of department operations to identify areas for enhanced efficiency and streamlining of operations. This year, a comprehensive review of Human Resources was conducted and the consultant recommended a more efficient payroll system. While that initiative moves forward, the proposed budget includes funds for a similar review of our financial operations.

**Accelerated Retirement Option:** In anticipation of revenue reductions from the State, as well as looking to do business differently, the County implemented an Advanced Retirement Option (ARO) to reduce personnel and benefit expenses. After eliminating or reclassifying those ARO positions, the County expects an approximate \$2.8 million on-going savings in FY18 salaries and benefits.

**Cross-Departmental Integration:** The Land Team, consisting of the departments of Health, Public Works, Planning, Building, & Development, the Stormwater Management Commission, and the Division of Transportation, has worked collaboratively over the past year to identify cost savings, such as sharing administrative support services and integrating Public Works permits into Planning, Building, & Development's existing review processes. In 2018, Lake County will save approximately \$450,000 by Public Works and DOT jointly procuring a vacuum truck rather than separately purchasing two of these expensive pieces of equipment.

**Shared Services:** Lake County leads an effort to jointly bid and purchase salt with other municipalities that continues to grow in participation each 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. Planning, Building and Development (PBD) has eight contracts with a number of municipalities for inspection and/or plan review services. PBD continues to absorb the workload associated with these expanded contracts through efficient and flexible staffing. Additionally, the new permitting system that went on line this year will provide opportunities for shared services with other government agencies.

## Lake County Courthouse Expansion Project Quick Facts



- 8 stories
- 200,000 square feet
- 12 new courtrooms
- With the steel structure now in place, it is now officially the tallest building in Waukegan standing approximately 170 feet above street level.
- The predominant exterior elements include more than 7 million pounds of architectural precast panels. These panels weigh more than 2,200 Volkswagen Beetles and were put into place by a 210-foot-tall tower crane.
- The north face of the building features a facade referred to as "the wave," a signature design concept that recognizes the significance of Lake Michigan in Lake County. (Construction and design teams are currently installing the windows to complete this piece).
- There are about over 120 workers per day on site.

# Exceptional Service and Operational Excellence

## Investing in Technology

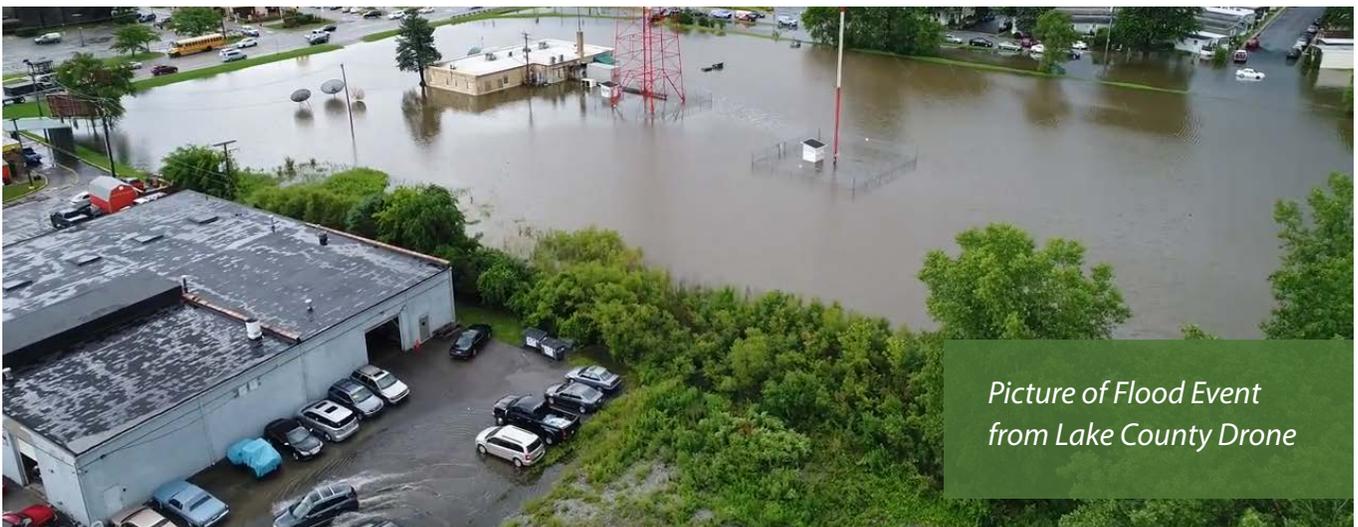
The County Board is investing in technologies to deliver products and services in an efficient, cost-effective and secure manner. The Information Technology Department continues to contract out for highly specialized services as a cost-effective way to augment staff. The proposed budget also makes prudent investments in security infrastructure by allocating \$166,000 for the latest firewall equipment.

The County is also investing in security infrastructure in the Sheriff's Office, including body cameras and security cameras.

A new permit and inspection system launched earlier this year improves inter-departmental efficiencies, enhances customer service, improves communication, and reduces the amount of time it takes for permits and inspections.

Additionally, Lake County is a leader in the area of online maps. During the 2017 flood, our Geographic Information System (GIS) team used drone aircraft to survey damaged property that could not be accessed on the ground. Mobile GIS apps on tablet devices were also invaluable during damage assessment rather than using paper forms. LIDAR (Light Detection and Ranging) data that shows land topography helped precisely pinpoint where flooding would occur. In 2018, new LIDAR data will improve predictive modeling even more and help predict where water will be and where it will flow.

*Lake County is delivering on its mission and values of operational excellence and transparency, and toward that goal, the County is being recognized for its outstanding communications achievements with a national award. The County's website ([www.lakecountyil.gov](http://www.lakecountyil.gov)) received a first place Savvy Award from the City, County Communications and Marketing Association (known as 3CMA) — the top award for overall website among local governments in the U.S.*



## Did You Know?

As of August 31, 2017, there is a record number of 436,257 registered voters in Lake County, equivalent to 83% of the age-eligible population (based on U.S. Census Bureau 2016 estimates of 18 and over population).

A total of 306,829 ballots – the most in Lake County history – were cast at the November 2016 General Election, of which 41% were cast by mail or during Early Voting.



# STRATEGIC PLAN GOALS

## Improve Transportation

Investing in our transportation system remains a high priority and is a top strategic goal for Lake County. This includes widening projects that add capacity, intersection improvements, and pedestrian/bike path projects, as well as technology enhancements.

### Congestion Relief

Lake County recently completed the final project in the Challenge Bond Program funded by the new sales tax revenue which first became available in 2008. The program consisted of four significant transportation improvements totaling more than \$170 million to provide immediate congestion relief for motorists. While this is an important achievement, it is only a first step as Lake County has programmed \$592 million over the next six years for transportation improvements. Looking forward, construction will begin soon on several large new congestion relief projects including the Millburn Bypass, the widening of Quentin and Weiland Roads in southern Lake County, and intersection improvements on Wilson and Hart Roads.

### Safety

The Division of Transportation created a multi-jurisdictional team of local officials, engineers, and law enforcement officials to look at crash data and explore strategies for improving traffic safety in Lake County. The Safety Task Force will look at high-crash locations and determine if roadway design features, enforcement strategies and/or public education and outreach initiatives can be implemented to improve safety for all road users.

### Lake County PASSAGE

Lake County PASSAGE continues to use technology to move traffic on the existing network more effectively, and to keep the public informed of road conditions and incidents. During the July 2017 flood, traffic engineers utilized PASSAGE technology to adjust traffic signals in real time to keep traffic moving around flooded and closed roadways. Lake County continues to invest in the expansion of PASSAGE infrastructure which will improve the operational effectiveness of the road system into the future.

### *Did You Know?*

**Lake County PASSAGE had 162,508 hits to the website in an 8-day period during the height of flooding. To put that into context, PASSAGE had 9,834 hits for the entire month of June.**





## Enhance Economic Opportunities

Enhancing the economic climate and economic readiness of Lake County is a key strategy of the county board's "Enhance Economic Opportunities" Strategic Goal. Thanks to the financial support of the County Board, Lake County Partners (LCP) and the Workforce Development Department (WFD) continue to deliver a multitude of resources to advance this strategy.

LCP and WFD, in partnership with College of Lake County, are working together to engage stakeholders (including organizations, educational institutions, and public bodies) in the "Workforce Ecosystem" to ensure that local businesses have ready access to the talent that they need to thrive.

This year, the Workforce Development Board awarded grant funds to LCP to pilot a business outreach program focused on youth internships. To date, 32 business visits (exceeding the goal of 25) have been completed by LCP with 10 follow-up visits by WFD to discuss internship models. Three employers are working with WFD resulting in seven direct hires and four internships to date.

The "Workforce Ecosystem" has also collaborated with key industry sector employers and the secondary schools to host Industry Career Expos to introduce students to various careers in the key industry sectors of manufacturing and healthcare. In spring 2017, four expos were held; 58 employers participated and 945 students attended. The students came prepared to discuss employment and internship opportunities and the outcome was 52 direct hires to date and more than 100 "earn and learn" opportunities. Additional expos are planned.

The Workforce Development Board budgets 40% of the federal grant funds for direct training for the unemployed and underemployed (training in occupations that are in high demand by the employers in Lake County and are high wage and high growth). Last year, \$1.72 million was expended on tuition for 260 individuals pursuing occupational training leading to an industry recognized credential in a high-wage, high-demand occupations. The top occupational training programs included: information technology and computer training (25% enrollment); management training, including project management (16.5% enrollment); healthcare (13.5% enrollment), as well as transportation, including CDL, business and finance, manufacturing/production.

The Lake County Summer Youth Employment Program continues to be successful. In 2017, 215 youth, ages 14-18, were introduced to their first job. Throughout the Lake County communities, youth are selected through a lottery to participate in a six-week summer jobs program, earning an hourly wage; 38 work sites host the youth and provide direct supervision and workplace training in both work-related skills and employability/soft-skills; 93% of the youth completed the six-week program.

Lake County continues to outreach to local vendors through its Buy Local. Build Local. Work Local. program. In 2016, 30% of our small dollar purchases were with local vendors. In addition, as construction continues on the Criminal Courthouse Expansion project, Lake County residents make up nearly 25% of the workers on the job site, and minority workers make up nearly 30% of the hours worked. Combined, this is about 115,000 hours worked on the site by local or minority workers.

# Build Healthy, Inclusive, and Resilient Communities

The strategies and actions under this Strategic Goal align with the 2017-2019 Lake County Health Department/Community Health Center Strategic Plan, and the Lake County Community Health Improvement Plan (CHIP) published this year. The CHIP is a five-year, systematic and focused plan that will lead to implementation of interventions to address four identified public health priorities: cardiovascular disease and hypertension, obesity, behavioral health and diabetes. This plan is based on the results of several community health assessments and a community health improvement process. Lake County's vision is: "Achieving the highest level of health and wellness for all in Lake County." The group launched the "Live Well Lake County" website which includes a wealth of data and other resources.

The "GO LAKE COUNTY" initiative aims to help Lake County municipalities launch walking and active lifestyle initiatives to improve health outcomes and foster community engagement. GO LAKE COUNTY was launched in partnership with the Health Department, Live Well Lake County, and the Gurnee Park District and other municipalities are joining the effort (Antioch, Waukegan). An informational session will take place on Oct. 17 to share how park districts and community leaders can launch GO in their municipality. The goal is to have five municipalities launch GO in 2018.

Lake County is joining many leading health agencies across the nation in shifting its focus to addressing the role that social determinants of health (SDoH), such as education, workforce, housing, health and economic outcomes play in the well-being of Lake County residents.



## Did You Know?

LAKE COUNTY  
COMMUNITIES WITH  
LOWER MEDIAN  
HOUSEHOLD INCOMES



HAVE  
**60%**  
HIGHER RATES OF  
OBESITY

CARDIOVASCULAR  
DISEASES **25%**  
CAUSE  
OF ALL LAKE COUNTY DEATHS

**31,000+**

LAKE COUNTY ADULTS MAY HAVE BEEN DIAGNOSED  
WITH DIABETES - THE #4 CAUSE OF EARLY DEATH IN  
LAKE COUNTY

# Build Healthy, Inclusive, and Resilient Communities

In January, the Health Department hosted “The Together Summit” which brought together more than 200 Lake County leaders to learn and discuss how to collectively improve the health and quality of life of all Lake County residents, and how public health initiatives can have economic benefits for Lake County communities.

The Health Department has a goal of assessing 100% of new clients for social determinants of health (SDoH) upon their first visit to LCHD/CHC. This year, the Health Department launched a pilot program using SDoH tools in two program areas: North Chicago Health Center - Patient Centered Medical Home Pilot and Behavioral Health Programs. Currently, 83% of new patients have been assessed. Programs use assessment findings to coordinate referrals internally and externally and the SDoH template is in the Electronic Health Record.

As stated earlier, Lake County continues to focus on increasing access to behavioral health services in Lake County and the proposed budget includes \$500,000 toward this effort. The Mental Health Coalition is evaluating gaps to meet the needs of the chronically homeless and those experiencing mental health condition and developing recommended strategies. Also, the Lake County Board approved \$545,000 in grant funding earlier this year to provide services to people with gambling addiction and other behavioral health issues from the revenue generated from video gaming in the unincorporated areas of the county.

## Video Gaming Funds 2017 Allocation:

- \$150,000 is dedicated to problem gamblers in the form of outreach and counseling
- \$120,000 to support housing for the homeless (case management for the hardest to serve)
- \$30,000 to support tele-psychiatry for low/moderate income individuals and families
- \$245,150 to behavioral health services (counseling for low/moderate income individuals and families)

To foster a culture in Lake County that embraces diversity, and seeks to understand our differences and leverages the power of diverse perspectives and people, as stated in the Lake County Strategic Plan, Lake County rolled out inclusive “You are Welcome Here” messaging at some of its facilities and various communication channels.

Lake County is committed to collaborating with partners to heighten awareness of diversity and inclusion. In February of this year, Lake County Board Chairman Aaron Lawlor and State’s Attorney Mike Nerheim, along with The Partnership for a Safer Lake County, hosted “A Welcoming and Inclusive Community – Summit of Leaders” following increased reports of divisiveness, intolerance, and disrespectful actions across the country. The first event of its kind in Lake County engaged local leaders and community members in a meaningful discussion around inclusion and building respect in all aspects of community life, as well as inspire change that results in building a greater capacity for understanding others.



Human Resources also continues to implement training and leadership programs. In 2016/17, Human Resources trained 166 managers and supervisors on Implicit Bias/Diversity; 63 managers and supervisors on Interviewing Skills, and 15 employees on Interviewing and Selecting the Best Candidate.

## Provide Public Safety and Advance an Integrated, Data-Driven Justice System

The County Board continues to invest in our public safety infrastructure with the Courthouse Expansion Project, which is scheduled to open in the summer of 2018, and the Depke Juvenile Justice Center expansion project, which was completed in summer 2017.

Lake County has several programs that aim to address social, mental, emotional and behavioral health issues.

The Lake County Jail is participating in a pilot program in partnership with the Treatment Alternatives for Safe Communities (TASC), a nonprofit organization (funded by the Healthcare Foundation of Northern Lake County) committed to reducing incarceration by advocating for people with substance use and mental health disorders and helping them access appropriate services in the community. A total of 114 Lake County inmates were assessed with an 81 percent treatment completion rate.

The Health Department's grant funded Medication-Assisted Treatment Program provided 70 clients in the community with treatment services and Vivitrol. As a part of that initiative, The Lake County Jail and Health Department launched a Vivitrol Pre-Release Pilot Program last year for qualifying inmates. Of four inmates that volunteered, three remain in the program and receive Health Department treatment services in the community upon release from the jail.

Lake County law enforcement officers have saved more than 183 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. Grant funding is being leveraged to pay for Naloxone.

The Lake County Jail is nationally accredited by the American Correctional Association (ACA) and the National Commission on Correctional Health Care. In June, it passed its annual audit from the Illinois Department of Corrections (IDOC) in 330 different categories as it has consistently done for the past decade. The Lake County Sheriff's Office has also completed its update of 172 standards, as part of the accreditation process with the Commission on Accreditation for Law Enforcement Agencies, Inc., (CALEA).

### Did You Know?

*The Lake County Help mobile app was launched in 2017 by LEAD™ for residents of Lake County and surrounding communities. The app provides access to a 24/7 anonymous text crisis line (Text-A-Tip), access to the law enforcement assisted diversion drug treatment program (A Way Out), and provides information about Naloxone (Narcan), signs and symptoms of an overdose, and the Illinois Good Samaritan law.*

**2017 YTD**  
**Total # of users: 724**  
**Total number of texts: 6762**



# Promote a Sustainable Environment

The proposed budget allocates \$70,000 to continue to promote and encourage environmental sustainability through operational and community-wide initiatives. Lake County has several initiatives and projects underway to advance this strategic goal, and core value. Lake County will contract with a firm to advance the following specific sustainability tasks in 2017/18: research and develop grant opportunities, complete energy audits for a list of selected County facilities, develop and implement a waste reduction program through a food scrap collection (composting) pilot program at the Lake County Jail, and complete a baseline carbon footprint for Lake County.

Lake County will now get 25 percent of its electricity from “Green power” or electricity from renewable resources, such as solar, wind, and geothermal. This is an additional 20 percent from its previous electricity rate contract. Lake County will purchase 9.98 million renewable energy kWh(h) under a new contract, which is the equivalent of more than 15 million pounds of carbon dioxide. Lake County has received an Environmental Stewardship Certificate for its commitment to investing in green energy.

Lake County continues to be a leader in recycling. Solid Waste Agency of Lake County (SWALCO) members, which includes more than 40 communities and Lake County, are making significant progress toward meeting the pounds per capita per day (PCD) disposal goals of 1.6 PCD by 2015 and 1.35 PCD by 2020 as recommended in the 60% Recycling Task Force Report.

Lake County’s residential recycling tonnage over the first two quarters of 2017 increased from 27,816 tons in 2016 to 29,895 tons in 2017, an increase of 7 percent. Electronics recycling volume over the first two quarters of 2017 was 1,833,042 pounds, a decrease of approximately 12 percent from last year (which is to be expected, as old, heavy TVs start to decrease in number).

Another key strategy to meet our recycling goals is enhancing composting. Over the last year, many communities have added food scrap collection options to their hauling contracts (a total of 16) allowing residents to commingle food scraps (fruits, vegetables, meats, table scraps, paper products) with the yard waste in the same collection container. SWALCO is also working on an education program this fall to better inform residents in the 16 towns of the food scrap diversion programs.

Public Works continues to work with our regional partners to advance the extension of the Central Lake County Joint Action Water Agency (CLCJAWA) delivery system to provide Lake Michigan water to systems in Grandwood Park, Fox Lake Hills, Lake Villa, and Lindenhurst. Delivery of Lake Michigan water to Grandwood Park began in July 2017. Water supply to Lindenhurst is anticipated in fall 2017. Construction of the water systems to bring water to Fox Lake Hills and Lake Villa will begin in late 2017, with water delivery in 2018.

The FY18 proposed budget allocates a total of \$85,000 to continue work on the Des Plaines River Watershed Work Group (DRWW). Lake County is one of 24 dues-paying members of the DRWW whose mission to improve water quality in the Des Plaines River in a cost-effective manner and to meet IEPA requirements. The group currently is focusing on data collection that will be used to achieve its goal of obtaining higher water quality standards.

The Stormwater Management Commission (SMC) will hire a contact employee in FY18 to serve as the County’s Stormwater Coordinator. This is a shared position among SMC and LCDOT and will support all county departments in coordinating the ongoing implementation of Lake County’s Municipal Separate Storm Sewer System (MS4) program and assist Lake County in meeting IEPA water quality mandates. Additionally, this position will help ensure compliance with the Watershed Development Ordinance, as well as oversee illicit discharge compliance.

## Did You Know?

LCDOT’s signal coordination and timing, or SCAT, projects are reducing idling times and CO2 emissions by 1,920 metric tons per year. That is the equivalent to taking 404 cars off Lake County roads per year.

**1,920**  
DECREASE IN  
METRIC TONS OF  
CO2 EMISSIONS



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*2018 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](http://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).**

# FY18 BUDGET CALENDAR

<b>1 BUDGET POLICIES</b>	<b>4/26</b> Preview of FY 2017 Budget Policies by Financial and Administrative Committee (F&A)	<b>5/3</b> Review of FY 2017 Budget Policies by F&A	<b>5/9</b> Adoption of FY 2017 Budget Policies	
<b>2 BUDGET PREPARATION</b>	<b>5/30</b> Distribution of Budget Packages to Departments	<b>7/7</b> Completed Budgets due in Finance and Administrative Services (FAS)		
<b>3 STAFF BUDGET REVIEW &amp; ANALYSIS</b>	<b>7/17 - 8/25</b> Budget Reviews with Individual Departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget			
<b>4 BOARD BUDGET REVIEW / ANALYSIS &amp; APPROVAL</b>	<b>10/6</b> Committee of the Whole Budget Presentation	<b>10/9</b> Budget Placed on File with County Clerk	F&A may continue to meet after each scheduled special call committee meeting to act upon budgets under its jurisdiction.	
	<b>10/24</b> JOINT Law & Judicial and F&A Committees (Special Call) JOINT Health & Community Services and F&A Committees (Special Call)			
	<b>10/25</b> JOINT Public Works & Transportation and F&A Committees (Special Call) JOINT Planning, Building, & Zoning and F&A Committees (Special Call) F&A Committee (Special Call)			
	<b>10/31 &amp; 11/1</b> 2nd budget reviews with Joint Committees during regular committee meetings, if needed		<b>11/7 &amp; 11/8</b> 3rd budget reviews with Joint Committees during regular committee meetings, if needed	
	<b>11/8</b> F&A Committee: Final recommended actions to County Board	<b>11/10</b> Truth-in-Taxation Hearing (if needed for FY 2018 levy)	<b>11/14</b> For the purpose of adopting the Budget, Appropriation, and Levy Ordinance	
<b>5 NEW FISCAL YEAR</b>	<b>12/1</b> 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
- 2,672 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

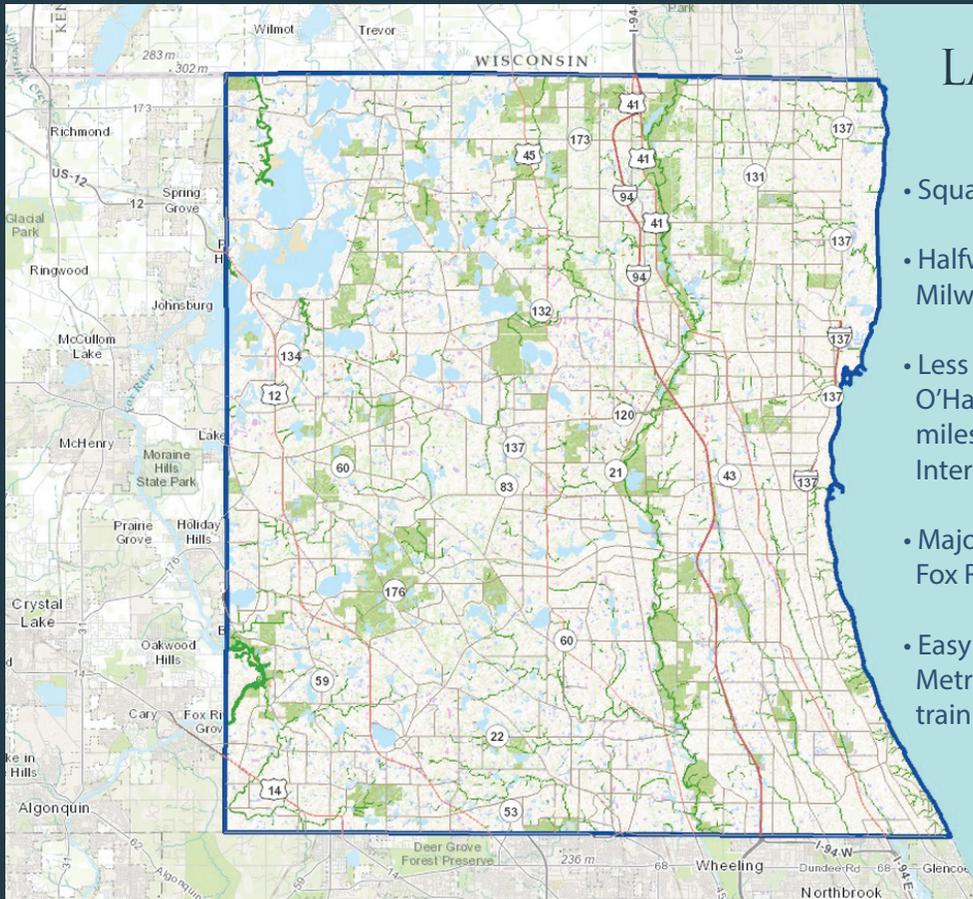
### Health & Community Services



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



## LAKE MICHIGAN

- Square Miles: 443
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations



## POPULATION

- Population: 703,047\*
- Third largest county in Illinois\*

\*Source: Illinois-demographics.com



## 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
- Ranked #3 in Illinois for physical activity and #4 for access to places to be active and healthy
- 89 distinct locations in the National Register of Historic Places, ranging from architecturally significant houses to historically significant military bases are located in Lake County



# ECONOMICS

- Median household income: \$78,026 (The highest in the state)
- Per capita money income: \$39,299
- Unemployment in Lake County: 4.3%\*  
Illinois: 5.2% (not seasonally adjusted)\*  
U.S.: 4.5% (not seasonally adjusted)\*
- 26,000+ businesses (11 Fortune 500 companies)
- 89% of residents age 25+ have graduated high school, and 43% have a bachelor's degree or higher

\*Source: Illinois Department of Employment Security

## TOP TEN EMPLOYERS IN LAKE COUNTY

Rank	Employer	# of Employees
1	Abbott Laboratories	9,000
2	Aon Hewitt Associates	4,000
3	AbbVie Inc.	4,000
4	Discover Financial Svc Ins	2,976
5	Walgreens Boots Alliance Inc.	2,100
6	Baxter International	1,900
7	Visual Pak	1,800
8	Advocate Condell Medical Ctr	1,800
9	CDW Corp	1,700
10	Takeda Pharmaceuticals	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	Marvin F. Poer & Company
5	Walmart Stores Inc.
6	Baxter Healthcare Corp/Travenol Laboratories
7	Takeda Pharmaceuticals
8	Property Tax Services Co.
9	Midwest Family Housing LLC
10	Colliers International

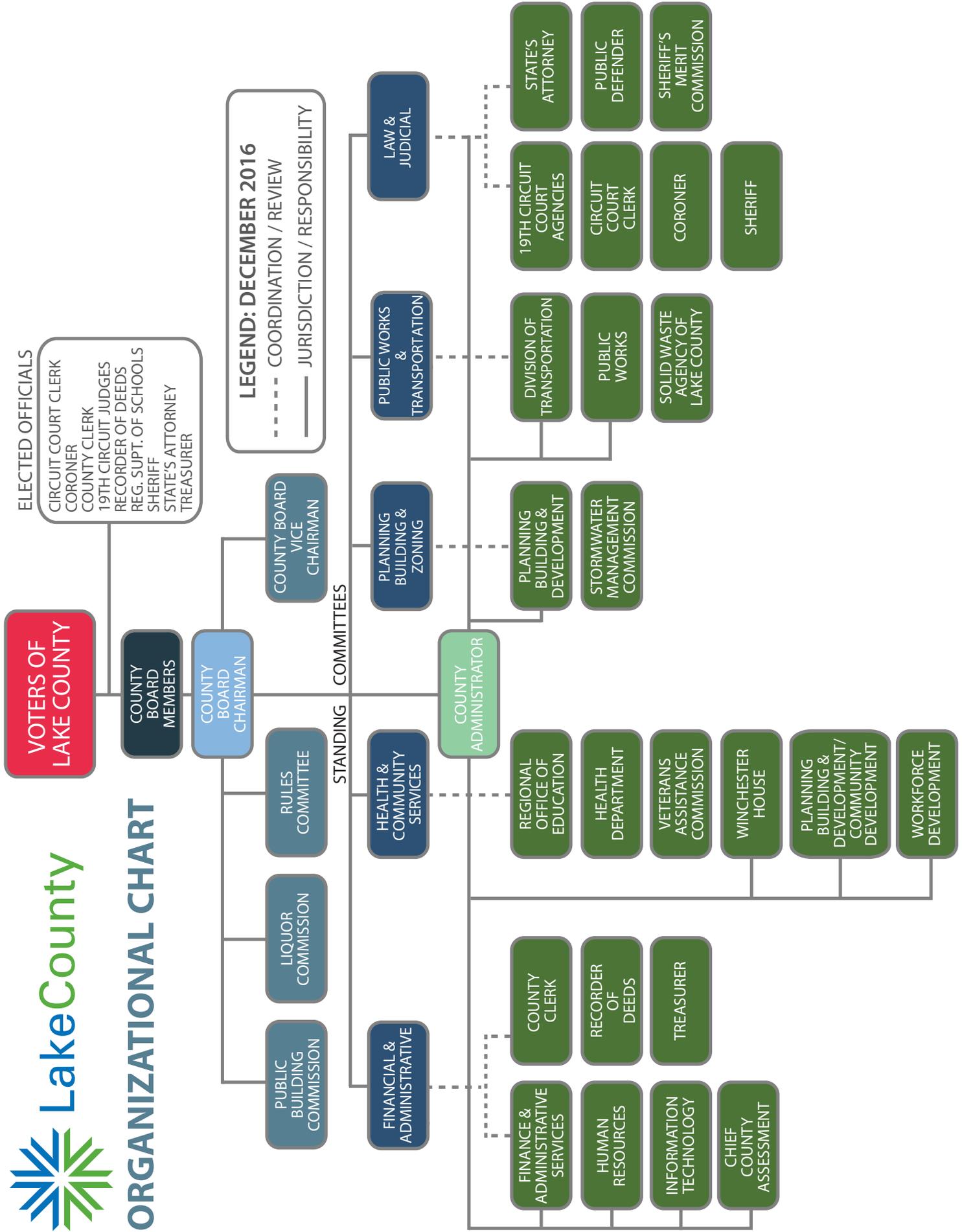
## BOND RATING

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



**LEGEND: DECEMBER 2016**  
 - - - - COORDINATION / REVIEW  
 \_\_\_\_\_ JURISDICTION / RESPONSIBILITY

# *Budget Summary*

*2018 Recommended Budget*



# OVERALL BUDGET SUMMARY

The following chart shows the FY2018 Budget compared to the FY2017 and FY2016 Budgets.

APPROPRIATION COMPARISON					
Fund Type	FY2016	FY2017	FY2018	% Change (FY2017 to FY2018)	
Operating Fund	\$ 324,118,740	\$ 326,548,313	\$ 332,655,684	1.87%	
Operating Fund - Capital	\$ 14,748,012	\$ 12,463,300	\$ 12,233,505	-1.84%	
Special Revenue	\$ 60,187,380	\$ 65,801,223	\$ 65,132,960	-1.02%	
Capital	\$ -	\$ -	\$ -	-	
Debt Service	\$ 12,020,195	\$ 12,038,990	\$ 13,110,440	8.90%	
Internal Service	\$ 45,757,138	\$ 45,189,420	\$ 45,204,401	0.03%	
Enterprise	\$ 37,644,827	\$ 38,436,658	\$ 40,925,850	6.48%	
Special Service Areas	\$ 723,340	\$ 2,950,927	\$ 2,954,244	0.11%	
	\$ 495,199,632	\$ 503,428,831	\$ 512,217,084	1.75%	

The **Operating Fund** budget reflects funding from a variety of sources. Only about 1/3 of our budget comes from property taxes. When combined with the **Operating Fund - Capital** budget, total expected operating expenditures increase by less than 2%.

**Special Revenue Funds** serve a variety of special purposes. The decrease of 1% primarily results from a number of special revenue funds reducing budgets for FY2018.

**Debt Service Funds** provide for the payment of principal and interest for General Obligation (G.O.) debt and is increased by nearly 9% due to previously approved debt service schedules.

The only **Internal Service Fund**, the Health, Life, & Dental Insurance Fund, is essentially flat as health care costs are expected to be stable during FY2018.

Increased contractual costs for water and sewage treatment and infrastructure improvements in Public Works increased **Enterprise Fund** budget by 6.48%.

**Special Service Areas Funds** are established at the request of residents within those areas to provide for specific capital projects. These funds are expected to be flat for FY2018.

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).

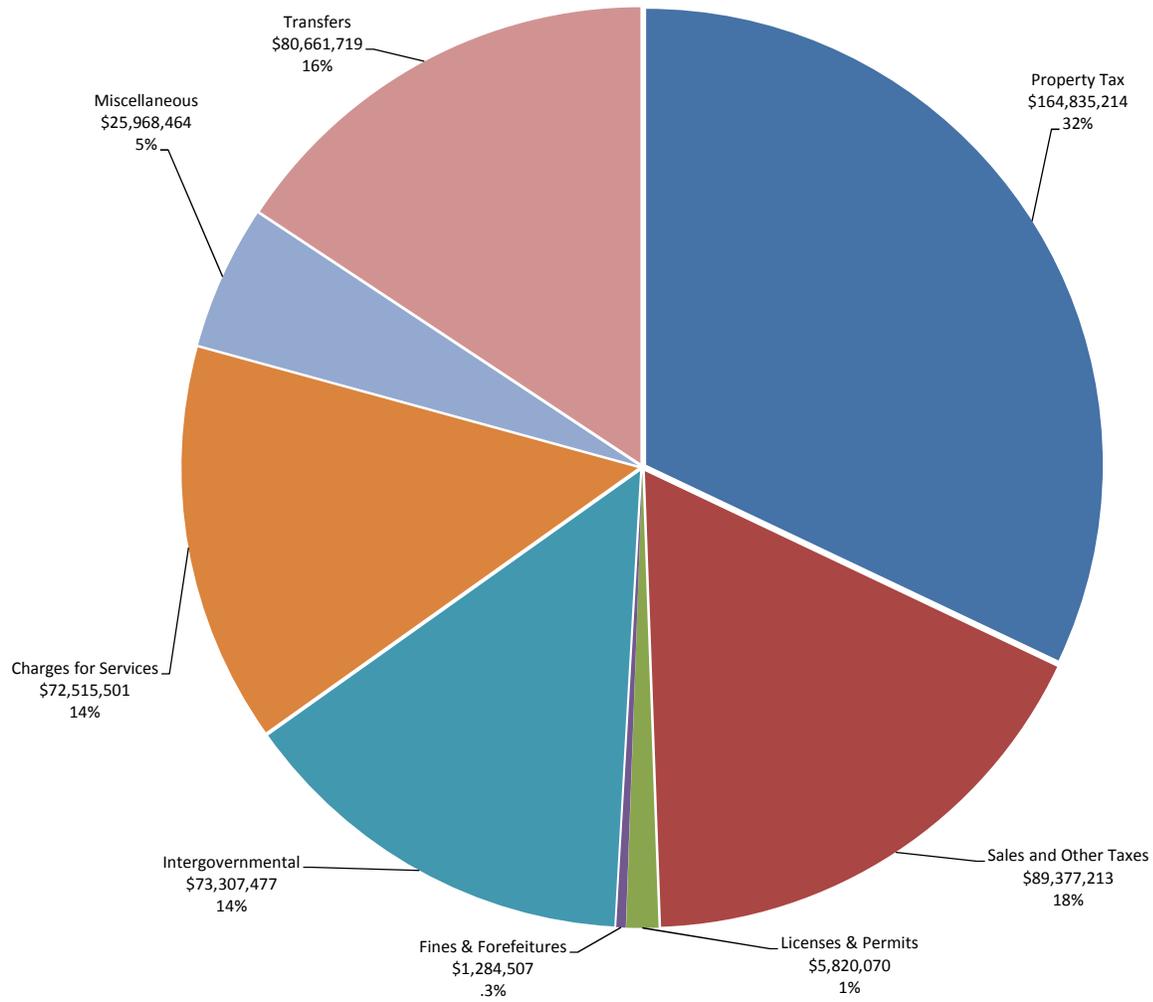
**Lake County, Illinois  
FISCAL YEAR FY2018 BUDGET  
OVERALL SUMMARY**

	Appropriation	Revenue	Levy	Use of Cash	Levy Change		Estimated Rate	Maximum Rate	
					Percent	Dollars			
<b>Government Funds</b>	<b>PROPERTY TAX</b>								
	<b>Operating</b>								
	General Fund	186,975,119	114,993,009	80,085,285	(8,103,174)	7.74%	5,753,072	0.30438	N/A
	FICA	12,146,104	4,836	10,000,000	2,141,268	-9.09%	(1,000,000)	0.03801	N/A
	IMRF	18,065,961	19,731	18,046,230	0	0.82%	146,230	0.06859	N/A
	Liability Insurance and Risk Fund	6,472,342	695,251	5,200,000	577,091	-7.14%	(400,000)	0.01976	N/A
	Veterans Assistance Commission	498,678	34,989	250,000	213,689	-3.78%	(9,822)	0.00095	0.04000
	Health Department	76,276,865	56,371,526	16,905,339	3,000,000	0.59%	98,502	0.06425	0.15000
	Stormwater Management	2,855,671	896,369	1,000,000	959,302	-41.18%	(700,085)	0.00380	0.20000
	Division of Transportation	20,072,369	5,026,060	15,046,309	0	6.60%	931,431	0.05719	0.20000
	Hulse Detention Center	6,860,537	4,936,128	1,000,000	924,409	0.00%	0	0.00380	0.10000
	Winchester House	1,705,615	-	1,705,615	-	-26.40%	(611,658)	0.00648	0.10000
	TB Clinic	726,424	138,808	300,000	287,616	-15.94%	(56,885)	0.00114	0.15000
	<b>SUB TOTAL OPERATING</b>	<b>332,655,684</b>	<b>183,116,706</b>	<b>149,538,778</b>	<b>200</b>	<b>2.85%</b>	<b>4,150,785</b>	<b>0.56835</b>	
				<b>332,655,484</b>					
	<b>CAPITAL</b>								
	Bridge Tax	3,930,964	27,743	3,903,221	-	-0.04%	(1,487)	0.01483	0.25000
	Matching Tax	8,302,541	42,325	8,260,216	-	-0.04%	(3,355)	0.03139	0.05000
	<b>SUB TOTAL CAPITAL</b>	<b>12,233,505</b>	<b>70,068</b>	<b>12,163,437</b>	<b>-</b>	<b>-0.06%</b>	<b>(4,842)</b>	<b>0.04623</b>	
				<b>12,233,505</b>					
	<b>TOTAL PROPERTY TAX</b>	<b>344,889,189</b>	<b>183,186,774</b>	<b>161,702,215</b>	<b>200</b>	<b>2.63%</b>	<b>4,145,943</b>	<b>0.61458</b>	
				<b>344,888,989</b>					
	<b>TRUTH-IN-TAXATION EFFECT:</b>								
	<b>SPECIAL REVENUE</b>								
	Probation Services Fee	2,269,242	1,835,119	-	434,123				
	Law Library	453,843	425,800	-	28,043				
	Transportation Safety Highway Hire-back Fund	91,426	55,000	-	36,426				
	Children's Waiting Room Fund	186,166	180,500	-	5,666				
	Neutral Site Custody Exchange Fee	160,000	125,000	-	35,000				
	Court Automation	1,589,548	1,006,000	-	583,548				
	Circuit Clerk Electronic Citation Fund	-	91,000	-	91,000				
	Court Document Storage	334,540	467,000	-	132,460				
	Recorder Automation	1,419,977	1,490,268	-	70,290				
	Vital Records Automation	65,539	73,400	-	7,861				
	State's Attorney Records Automation	55,000	50,000	-	5,000				
GIS Automation Fee	2,202,000	2,202,000	-	-					
Tax Sale Automation Fee	92,700	90,770	-	1,930					
Coroner Fees	154,000	135,300	-	18,700					
Motor Fuel Tax	10,565,358	10,565,358	-	-					
Sales Tax for Transportation & Public Safety	35,585,785	35,585,785	-	-					
Solid Waste Management Tax	200,000	201,635	-	1,635					
HUD Grants	4,593,552	4,593,552	-	0					
Workforce Development	5,114,282	5,114,282	-	0					
<b>TOTAL SPECIAL REVENUE</b>	<b>65,132,960</b>	<b>64,287,769</b>	<b>0</b>	<b>845,191</b>					
<b>CAPITAL PROJECT</b>									
<b>DEBT SERVICE FUNDS</b>									
2008 GO Bonds	2,865,681	2,865,681	-	0					
2010A Taxable GO Bonds	1,596,634	1,596,634	-	-					
2011A Tax Exempt GO Bonds	965,200	965,200	-	-					
2013 GO Road Bonds	2,647,800	2,647,800	-	-					
2015 GO Alternate Bond	5,035,125	5,035,125	-	-					
<b>TOTAL DEBT SERVICE</b>	<b>13,110,440</b>	<b>13,110,440</b>	<b>0</b>	<b>0</b>					
<b>INTERNAL SERVICE</b>									
Health, Life & Dental Insurance	45,204,401	45,204,401	-	0					
<b>ENTERPRISE</b>									
Public Works	40,925,850	43,577,776	178,845	(2,830,771)					
<b>TOTALS:</b>	<b>509,262,840</b>	<b>349,367,160</b>	<b>161,881,060</b>	<b>(1,985,380)</b>					
<b>SPECIAL SERVICE AREAS</b>									
Special Service Area #8 Loon Lake	50,000	-	50,000	-					
Special Service Area #12 The Woods of Ivanhoe	34,490	90	34,400	-					
Special Service Area #17 Ivanhoe Estates	56,640	-	56,640	-					
Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constr.	258,114	200	258,114	(200)					
Special Service Area #16	2,555,000	-	2,555,000	-					
	<b>2,954,244</b>	<b>290</b>	<b>2,954,154</b>	<b>(200)</b>					
<b>GRAND TOTAL</b>	<b>512,217,084</b>	<b>349,367,450</b>	<b>164,835,214</b>	<b>(1,985,780)</b>					
			<b>514,202,663</b>						

**FY2018 Approved Budget without Double Appropriation**

	Appropriation	FY18 Budget without Double Appropriation	Amount that is Double Appropriated	
<b>Government Funds</b>	<b>PROPERTY TAX</b>			
	<b>OPERATING</b>			
	General Fund	186,975,119	186,444,116	531,003
	FICA	12,146,104	0	12,146,104
	IMRF .	18,065,961	0	18,065,961
	Liability Insurance and Risk Fund	6,472,342	6,429,038	43,304
	Veterans Assistance Commission	498,678	457,626	41,052
	Health Department	76,276,865	76,170,065	106,800
	Stormwater Management	2,855,671	2,658,421	197,250
	Division of Transportation	20,072,369	18,894,739	1,177,630
	Hulse Detention Center .	6,860,537	6,537,087	323,450
	Winchester House	1,705,615	842,191	863,424
	TB Clinic	726,424	685,956	40,468
	<b>SUB TOTAL OPERATING</b>	<b>332,655,684</b>	<b>299,119,239</b>	<b>33,536,445</b>
	<b>CAPITAL</b>			
	Bridge Tax	3,930,964	3,930,964	0
	Matching Tax	8,302,541	8,302,541	0
	<b>SUB TOTAL CAPITAL</b>	<b>12,233,505</b>	<b>12,233,505</b>	<b>0</b>
	<b>TOTAL PROPERTY TAX</b>	<b>344,889,189</b>	<b>311,352,744</b>	<b>33,536,445</b>
	<b>SPECIAL REVENUE</b>			
	Probation Services Fee .	2,269,242	2,249,242	20,000
	Law Library	453,843	396,843	57,000
	Transportation Safety Highway Hire-back Fund	91,426	91,426	0
	Children's Waiting Room Fund	186,166	171,886	14,280
	Neutral Site Custody Exchange Fee	160,000	160,000	0
	Court Automation	1,589,548	1,573,805	15,743
	Court Document Storage .	334,540	334,540	0
	Recorder Automation .	1,419,977	1,383,090	36,887
	Vital Records Automation	65,539	63,795	1,744
	State's Attorney Records Automation	55,000	55,000	0
	GIS Automation Fee	2,202,000	2,202,000	0
	Tax Sale Automation Fee	92,700	92,700	0
	Coroner Fees	154,000	139,000	15,000
Motor Fuel Tax	10,565,358	10,565,358	0	
Sales Tax for Transportation & Public Safety	35,585,785	35,585,785	0	
Solid Waste Management Tax	200,000	200,000	0	
HUD Grants	4,593,552	4,491,194	102,358	
Workforce Development	5,114,282	4,874,465	239,817	
<b>TOTAL SPECIAL REVENUE</b>	<b>65,132,960</b>	<b>64,630,129</b>	<b>502,829</b>	
<b>CAPITAL PROJECT</b>				
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	
<b>DEBT SERVICE FUNDS</b>				
2008 GO Bonds	2,865,681	0	2,865,681	
2010A Taxable GO Bonds	1,596,634	0	1,596,634	
2011A Tax Exempt GO Bonds	965,200	0	965,200	
2013 GO Road Bonds	2,647,800	2,647,800	0	
2015 GO Alternate Bond	5,035,125	5,035,125	0	
<b>TOTAL DEBT SERVICE</b>	<b>13,110,440</b>	<b>7,682,925</b>	<b>5,427,515</b>	
<b>Proprietary Funds</b>	Health, Life & Dental Insurance	45,204,401	11,686,518	33,517,883
	<b>ENTERPRISE</b>			
	Public Works	40,925,850	38,794,977	2,130,873
<b>Special Service Areas</b>	<b>SPECIAL SERVICE AREAS</b>			
	Special Service Area #8 Loon Lake	50,000	48,000	2,000
	Special Service Area #12 The Woods of Ivanhoe	34,490	34,490	0
	Special Service Area #17 Ivanhoe Estates	56,640	56,640	0
	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Constr.	258,114	258,114	0
	Special Service Area #16	2,555,000	2,555,000	0
	<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>2,954,244</b>	<b>2,952,244</b>	<b>2,000</b>
	<b>GRAND TOTAL</b>	<b>512,217,084</b>	<b>437,099,537</b>	<b>75,117,545</b>

## Lake County FY2018 Revenue by Category



## Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
<b>Property Tax Operating Funds</b>						
F101	General Fund	Property Taxes	62,375,056	74,332,213	74,332,213	80,085,285
		Other Taxes	48,575,454	48,162,000	48,162,000	47,401,000
		Licenses & Permits	3,401,295	3,440,640	3,440,640	3,700,540
		Fines and Forfeitures	1,121,585	1,197,007	1,197,007	1,629,507
		Intergovernmental	15,209,789	13,378,830	13,397,990	12,678,178
		Charges for Services	17,376,512	16,552,790	16,552,790	15,892,858
		Transfers	19,211,936	20,606,694	20,606,694	22,990,403
		Miscellaneous	8,943,149	9,271,681	9,271,681	10,700,523
<b>Total</b>	<b>101</b>		<b>176,214,775</b>	<b>186,941,854</b>	<b>186,961,015</b>	<b>195,078,294</b>
F202	FICA	Property Taxes	11,966,008	11,000,000	11,000,000	10,000,000
		Other Taxes	19,314	-	-	-
		Miscellaneous	19,128	4,836	4,836	4,836
<b>Total</b>	<b>202</b>		<b>12,004,450</b>	<b>11,004,836</b>	<b>11,004,836</b>	<b>10,004,836</b>
F204	IMRF	Property Taxes	18,647,080	17,900,000	17,900,000	18,046,230
		Other Taxes	30,362	17,500	17,500	17,500
		Miscellaneous	11,860	2,231	2,231	2,231
<b>Total</b>	<b>204</b>		<b>18,689,302</b>	<b>17,919,731</b>	<b>17,919,731</b>	<b>18,065,961</b>
F206	Liability Insurance and Risk	Property Taxes	5,584,309	5,600,000	5,600,000	5,200,000
		Other Taxes	9,303	7,000	7,000	7,000
		Transfers	38,522	42,011	42,011	36,855
		Miscellaneous	644,879	651,396	651,396	651,396
<b>Total</b>	<b>206</b>		<b>6,277,012</b>	<b>6,300,407</b>	<b>6,300,407</b>	<b>5,895,251</b>
F208	Veterans Assistance Commission	Property Taxes	339,102	259,822	259,822	250,000
		Other Taxes	591	500	500	500
		Intergovernmental	-	-	25,000	-
		Transfers	33,554	32,766	32,766	32,489
		Miscellaneous	3,630	2,001	2,001	2,000
<b>Total</b>	<b>F208</b>		<b>376,876</b>	<b>295,089</b>	<b>320,089</b>	<b>284,989</b>
F210	Health Department	Property Taxes	21,811,405	16,806,837	16,806,837	16,905,339
		Other Taxes	34,888	-	-	-
		Licenses & Permits	2,079,773	2,016,680	2,016,680	2,119,530
		Fines and Forfeitures	31,139	32,000	32,000	32,000
		Intergovernmental	40,011,178	42,427,444	45,352,173	42,279,110
		Charges for Services	3,254,205	3,923,369	3,923,369	3,719,614
		Transfers	7,471,584	7,870,011	7,870,011	7,870,199
		Miscellaneous	2,377,666	394,000	394,000	351,073
<b>Total</b>	<b>F210</b>		<b>77,071,838</b>	<b>73,470,341</b>	<b>76,395,070</b>	<b>73,276,865</b>
F212	Stormwater Management	Property Taxes	1,769,124	1,700,085	1,700,085	1,000,000
		Other Taxes	3,068	2,600	2,600	2,600
		Intergovernmental	2,114,668	382,483	4,612,574	308,599
		Charges for Services	332,404	305,000	305,000	320,000
		Transfers	273,653	270,444	270,444	261,625
		Miscellaneous	376,222	3,545	3,545	3,545
<b>Total</b>	<b>F212</b>		<b>4,869,138</b>	<b>2,664,157</b>	<b>6,894,248</b>	<b>1,896,369</b>
F214	Division of Transportation	Property Taxes	14,074,935	14,114,878	14,114,878	15,046,309
		Other Taxes	22,784	13,500	13,500	13,500
		Intergovernmental	411,029	489,300	697,624	489,300
		Charges for Services	1,776,397	1,780,458	1,780,458	1,872,627
		Transfers	2,246,869	1,948,252	1,948,252	1,790,531
		Miscellaneous	149,199	854,782	854,782	860,102
<b>Total</b>	<b>F214</b>		<b>18,681,214</b>	<b>19,201,170</b>	<b>19,409,494</b>	<b>20,072,369</b>

## Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
F216	Hulse Detention Center	Property Taxes	3,290,757	1,000,000	1,000,000	1,000,000
		Other Taxes	5,334	-	-	-
		Intergovernmental	3,402,845	3,505,165	3,505,165	3,591,585
		Charges for Services	13,335	16,000	16,000	11,000
		Transfers	1,267,678	1,441,578	1,441,578	1,272,052
		Miscellaneous	104,676	61,491	61,491	61,491
<b>Total</b>	<b>F216</b>		<b>8,084,625</b>	<b>6,024,234</b>	<b>6,024,234</b>	<b>5,936,128</b>
F218	Winchester House	Property Taxes	2,310,845	2,317,273	2,317,273	1,705,615
		Other Taxes	3,650	-	-	-
		Miscellaneous	770	-	-	-
<b>Total</b>	<b>F218</b>		<b>2,315,265</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>
F220	TB Clinic	Property Taxes	592,434	356,885	356,885	300,000
		Other Taxes	1,271	-	-	-
		Intergovernmental	17,670	11,934	11,934	11,860
		Charges for Services	51,668	56,827	56,827	58,725
		Transfers	63,610	61,667	61,667	67,170
		Miscellaneous	5,302	1,053	1,053	1,053
<b>Total</b>	<b>F220</b>		<b>731,955</b>	<b>488,366</b>	<b>488,366</b>	<b>438,808</b>
<b>Total Property Tax Operating Funds</b>			<b>325,316,451</b>	<b>326,627,458</b>	<b>334,034,763</b>	<b>332,655,484</b>
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	Property Taxes	3,893,475	3,904,708	3,904,708	3,903,221
		Other Taxes	6,298	-	-	-
		Intergovernmental	0	253,000	805,000	-
		Miscellaneous	22,291	15,792	15,792	27,743
<b>Total</b>	<b>F232</b>		<b>3,922,064</b>	<b>4,173,500</b>	<b>4,725,500</b>	<b>3,930,964</b>
F234	Matching Tax	Property Taxes	8,245,006	8,263,571	8,263,571	8,260,216
		Other Taxes	13,398	-	-	-
		Intergovernmental	135,001	-	196,822	-
		Miscellaneous	29,578	26,229	26,229	42,325
<b>Total</b>	<b>F234</b>		<b>8,422,983</b>	<b>8,289,800</b>	<b>8,486,622</b>	<b>8,302,541</b>
<b>Total Property Tax Capital Funds</b>			<b>12,345,046</b>	<b>12,463,300</b>	<b>13,212,122</b>	<b>12,233,505</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	Charges for Services	2,067,579	2,072,000	2,072,000	1,834,000
		Miscellaneous	16,589	1,119	1,119	1,119
<b>Total</b>	<b>250</b>		<b>2,084,169</b>	<b>2,073,119</b>	<b>2,073,119</b>	<b>1,835,119</b>
F252	Law Library	Charges for Services	412,608	410,000	410,000	400,000
		Miscellaneous	31,463	26,868	26,868	25,800
<b>Total</b>	<b>F252</b>		<b>444,071</b>	<b>436,868</b>	<b>436,868</b>	<b>425,800</b>
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	71,597	55,000	55,000	55,000
<b>Total</b>	<b>F253</b>		<b>71,597</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>
F254	Children's Waiting Room	Charges for Services	188,439	193,000	193,000	180,000
		Miscellaneous	1,122	446	446	500
<b>Total</b>	<b>F254</b>		<b>189,561</b>	<b>193,446</b>	<b>193,446</b>	<b>180,500</b>
F255	Neutral Site Custody Exchange Fee	Charges for Services	128,538	124,000	124,000	124,500
		Miscellaneous	1,283	296	296	500
<b>Total</b>	<b>F255</b>		<b>129,821</b>	<b>124,296</b>	<b>124,296</b>	<b>125,000</b>
F256	Court Automation	Charges for Services	989,494	1,025,000	1,025,000	1,000,000
		Miscellaneous	9,339	7,500	7,500	6,000
<b>Total</b>	<b>F256</b>		<b>998,833</b>	<b>1,032,500</b>	<b>1,032,500</b>	<b>1,006,000</b>

## Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
F257	Circuit Clerk Electronic Citation	Charges for Services	85,602	100,000	100,000	90,000
		Miscellaneous	2,485	2,000	2,000	1,000
<b>Total</b>	<b>F257</b>		<b>88,087</b>	<b>102,000</b>	<b>102,000</b>	<b>91,000</b>
F258	Court Document Storage	Intergovernmental	11,958	-	-	-
		Charges for Services	24,595	30,000	30,000	41,000
		Miscellaneous	420,489	452,000	452,000	426,000
<b>Total</b>	<b>F258</b>		<b>457,042</b>	<b>482,000</b>	<b>482,000</b>	<b>467,000</b>
F260	Recorder Automation	Charges for Services	1,020,723	986,553	986,553	1,486,553
		Transfers	-	155,699	155,699	-
		Miscellaneous	10,764	3,715	3,715	3,715
<b>Total</b>	<b>F260</b>		<b>1,031,486</b>	<b>1,145,967</b>	<b>1,145,967</b>	<b>1,490,268</b>
F262	Vital Records Automation	Charges for Services	76,184	74,400	74,400	73,400
		Transfers	-	6,250	6,250	-
		Miscellaneous	369	175	175	-
<b>Total</b>	<b>F262</b>		<b>76,553</b>	<b>80,825</b>	<b>80,825</b>	<b>73,400</b>
F263	SAO Records Automation	Charges for Services	54,226	54,000	54,000	50,000
		Miscellaneous	954	-	-	-
<b>Total</b>	<b>F263</b>		<b>55,181</b>	<b>54,000</b>	<b>54,000</b>	<b>50,000</b>
F264	GIS Automation Fee	Charges for Services	585,382	600,000	600,000	2,200,000
		Miscellaneous	2,634	2,000	2,000	2,000
<b>Total</b>	<b>F264</b>		<b>588,016</b>	<b>602,000</b>	<b>602,000</b>	<b>2,202,000</b>
F266	Tax Sale Automation Fee	Other Taxes	24,460	25,000	25,000	20,000
		Miscellaneous	108,699	52,270	52,270	70,770
<b>Total</b>	<b>F266</b>		<b>133,159</b>	<b>77,270</b>	<b>77,270</b>	<b>90,770</b>
F267	Coroner Fees	Charges for Services	122,157	135,000	135,000	135,000
		Miscellaneous	601	300	300	300
<b>Total</b>	<b>F267</b>		<b>122,758</b>	<b>135,300</b>	<b>135,300</b>	<b>135,300</b>
F268	Motor Fuel Tax	Other Taxes	10,079,996	9,298,663	9,298,663	9,815,113
		Intergovernmental	755,305	1,049,300	1,101,500	633,700
		Miscellaneous	47,710	25,637	25,637	116,545
<b>Total</b>	<b>F268</b>		<b>10,883,010</b>	<b>10,373,600</b>	<b>10,425,800</b>	<b>10,565,358</b>
F269	Sales Tax for Transportation & Public Safety	Other Taxes	31,101,965	33,500,000	33,500,000	32,100,000
		Intergovernmental	1,194,593	4,199,500	19,214,056	2,974,400
		Miscellaneous	354,167	198,900	198,900	511,385
<b>Total</b>	<b>F269</b>		<b>32,650,725</b>	<b>37,898,400</b>	<b>52,912,956</b>	<b>35,585,785</b>
F270	Solid Waste Management	Charges for Services	210,223	167,000	167,000	200,000
		Miscellaneous	6,314	1,635	1,635	1,635
<b>Total</b>	<b>F270</b>		<b>216,537</b>	<b>168,635</b>	<b>168,635</b>	<b>201,635</b>
F740	HUD Grants	Intergovernmental	7,100,010	4,642,959	6,583,857	4,523,528
		Charges for Services	-	8,720	8,720	10,024
		Transfers	-	61,717	61,717	60,000
<b>Total</b>	<b>F740</b>		<b>7,100,010</b>	<b>4,713,396</b>	<b>6,654,294</b>	<b>4,593,552</b>
F750	Workforce Development	Intergovernmental	5,626,760	4,574,472	5,077,578	4,854,282
		Transfers	217,194	260,000	260,000	260,000
<b>Total</b>	<b>F750</b>		<b>5,843,954</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>5,114,282</b>
<b>Total Special Revenue Funds</b>			<b>63,164,571</b>	<b>64,583,095</b>	<b>82,093,855</b>	<b>64,287,769</b>
<b>Capital Project Funds</b>						
F403	2010A Bond Road Construction Projects	Miscellaneous	9,042	-	-	-
<b>Total</b>	<b>F403</b>		<b>9,042</b>	<b>-</b>	<b>-</b>	<b>-</b>

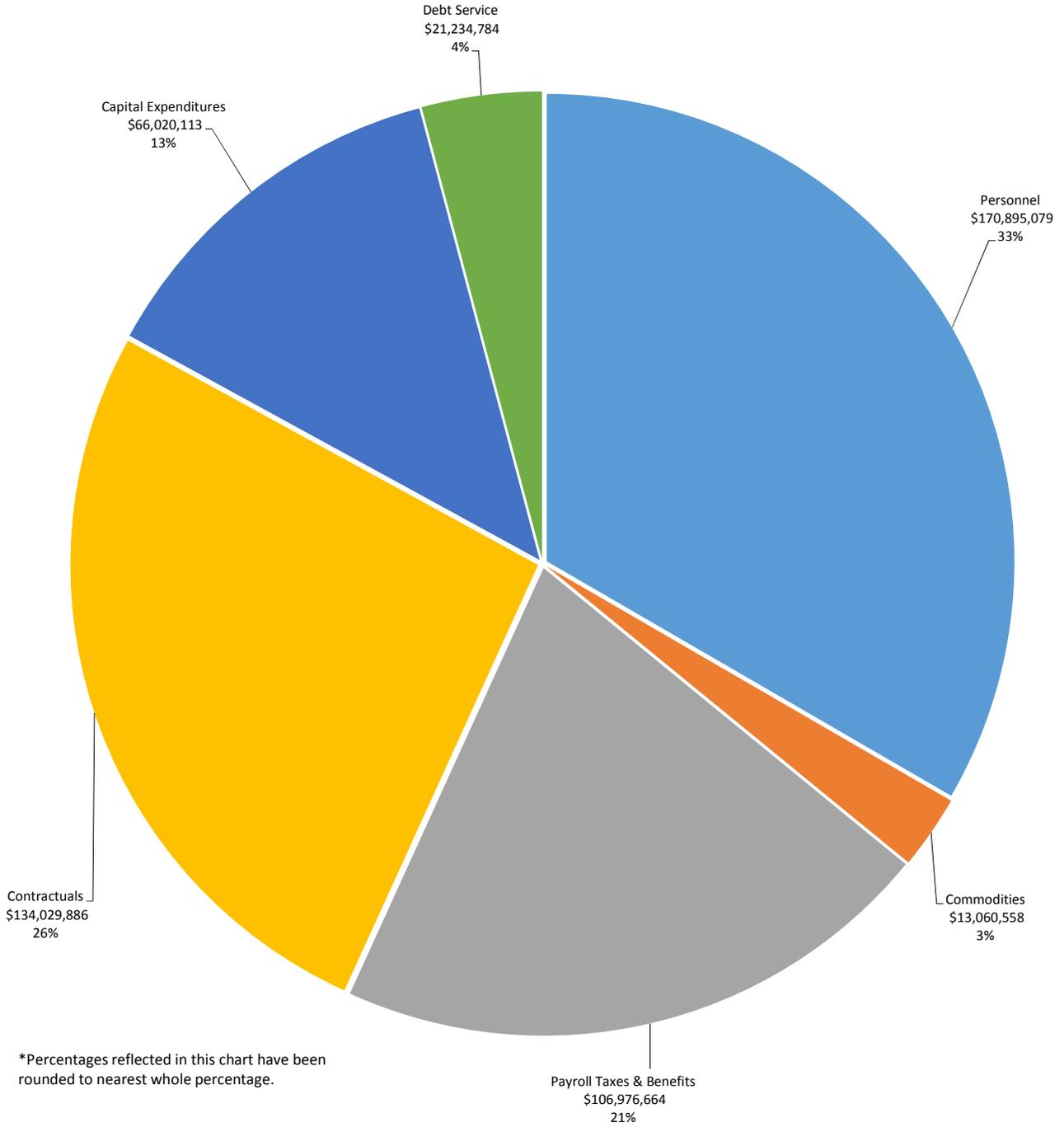
## Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Miscellaneous	1,599	-	-	-
<b>Total F404</b>			<b>1,599</b>	<b>-</b>	<b>-</b>	<b>-</b>
F406	2013 Bond Road Construction Projects	Miscellaneous	5,511	-	-	-
<b>Total F406</b>			<b>5,511</b>	<b>-</b>	<b>-</b>	<b>-</b>
F454	SSA#16 Capital Project	Intergovernmental	709,096	-	-	-
F454	SSA#16 Capital Project	Miscellaneous	1,565	-	-	-
<b>Total F454</b>			<b>710,661</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>1,324,931</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Funds</b>						
F300	2008 GO Bonds	Transfers	2,833,182	2,850,281	2,850,281	2,865,681
<b>Total F300</b>			<b>2,833,182</b>	<b>2,850,281</b>	<b>2,850,281</b>	<b>2,865,681</b>
F303	2010A Taxable GO Bonds	Intergovernmental	623,243	623,578	623,578	622,909
F303		Transfers	985,735	973,056	973,056	973,725
<b>Total F303</b>			<b>1,608,978</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>1,596,634</b>
F304	2011A Tax Exempt GO Bonds	Transfers	965,700	965,200	965,200	965,200
<b>Total F304</b>			<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>965,200</b>
F306	2013 GO Road Bonds	Transfers	1,599,000	1,585,500	1,585,500	2,647,800
<b>Total F306</b>			<b>1,599,000</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>2,647,800</b>
F307	2015A Debt Service Fund	Transfers	5,011,675	5,037,875	5,037,875	5,035,125
<b>Total F307</b>			<b>5,011,675</b>	<b>5,037,875</b>	<b>5,037,875</b>	<b>5,035,125</b>
<b>Total Debt Service Funds</b>			<b>12,018,535</b>	<b>12,035,490</b>	<b>12,035,490</b>	<b>13,110,440</b>
F510	Health, Life & Dental Insurance	Transfers	-	-	-	14,981
F510		Miscellaneous	43,142,362	45,189,420	45,189,420	45,189,420
<b>Total F510</b>			<b>43,142,362</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>
<b>Total Internal Service Funds</b>			<b>43,142,362</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>
<b>Enterprise Funds</b>						
F610	Public Works	Property Taxes	10,611	178,845	178,845	178,845
F610		Fines and Forfeitures	811	500	500	500
F610		Intergovernmental	262,399	340,026	340,026	340,026
F610		Charges for Services	40,077,750	42,229,200	42,229,200	42,816,200
F610		Miscellaneous	761,857	309,100	309,100	421,050
<b>Total F610</b>			<b>41,113,428</b>	<b>43,057,671</b>	<b>43,057,671</b>	<b>43,756,621</b>
<b>Total Enterprise Funds</b>			<b>41,358,072</b>	<b>43,057,671</b>	<b>43,057,671</b>	<b>43,756,621</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	Property Taxes	49,935	50,000	50,000	50,000
F272		Other Taxes	33	-	-	-
F272		Miscellaneous	246	-	-	-
<b>Total F272</b>			<b>50,214</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
F276	Special Service Area #12 The Woods of Ivanhoe	Property Taxes	34,400	34,400	34,400	34,400
F276		Miscellaneous	202	90	90	90
<b>Total F276</b>			<b>34,602</b>	<b>34,490</b>	<b>34,490</b>	<b>34,490</b>
F290	Special Service Area #17 Ivanhoe Estates	Property Taxes	-	56,640	56,640	56,640
<b>Total F290</b>			<b>-</b>	<b>56,640</b>	<b>56,640</b>	<b>56,640</b>

### Revenues by Fund and Category

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	115,808	259,100	259,100	258,114
		Miscellaneous	2,334,678	200	200	200
<b>Total</b>	<b>F350</b>		<b>2,450,486</b>	<b>259,300</b>	<b>259,300</b>	<b>258,314</b>
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Property Taxes	119,427	-	-	-
		Miscellaneous	285	-	-	-
<b>Total</b>	<b>F352</b>		<b>119,712</b>	<b>-</b>	<b>-</b>	<b>-</b>
F354	Special Service Area #16	Property Taxes	2,576,515	2,555,000	2,555,000	2,555,000
<b>Total</b>	<b>F354</b>		<b>2,576,686</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total Special Service Areas</b>			<b>5,231,700</b>	<b>2,955,430</b>	<b>2,955,430</b>	<b>2,954,444</b>
<b>Total All Funds</b>			<b>503,901,669</b>	<b>506,911,863</b>	<b>532,578,750</b>	<b>514,202,663</b>

## Lake County FY2018 Expenses by Category



**Expenses by Fund & Category**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2016</b>	<b>County Board Approved FY2017</b>	<b>Modified Budget FY2017</b>	<b>County Administrator FY2018</b>
<b>Property Tax Operating Funds</b>						
F101	General Fund	Personnel	91,517,033	93,257,713	92,874,583	96,490,706
		Commodities	3,326,336	3,929,343	3,941,811	3,948,793
		Benefits	34,779,103	35,728,932	35,728,932	36,405,986
		Contractuals	32,337,073	33,716,815	38,110,983	37,436,292
		Capital Expenditures	18,146,377	13,196,251	87,526,707	12,693,342
<b>Total</b>	<b>101</b>		<b>180,105,921</b>	<b>179,829,054</b>	<b>258,183,015</b>	<b>186,975,119</b>
F202	FICA	Contractuals	11,009,430	12,021,381	12,021,381	12,146,104
<b>Total</b>	<b>202</b>		<b>11,009,430</b>	<b>12,021,381</b>	<b>12,021,381</b>	<b>12,146,104</b>
F204	IMRF	Contractuals	17,237,098	17,974,812	17,974,813	18,065,961
<b>Total</b>	<b>204</b>		<b>17,237,098</b>	<b>17,974,812</b>	<b>17,974,813</b>	<b>18,065,961</b>
F206	Liability Insurance and Risk	Personnel	185,876	286,400	286,400	211,069
		Commodities	45,249	87,500	87,500	67,500
		Benefits	66,574	74,841	74,841	68,629
		Contractuals	6,065,882	6,234,144	6,234,144	6,125,144
		Capital Expenditures	-	3,915	3,915	-
<b>Total</b>	<b>206</b>		<b>6,363,580</b>	<b>6,686,800</b>	<b>6,686,800</b>	<b>6,472,342</b>
F208	Veterans Assistance Commission	Personnel	191,204	197,185	197,185	195,816
		Commodities	2,314	6,728	6,728	3,000
		Benefits	69,478	69,076	69,076	68,910
		Contractuals	179,210	268,824	293,824	230,952
		Capital Expenditures	1,884	3,276	3,276	-
<b>Total</b>	<b>F208</b>	<b>AHEX</b>	<b>444,089</b>	<b>545,089</b>	<b>570,089</b>	<b>498,678</b>
F210	Health Department	Personnel	43,664,112	46,558,977	47,062,637	46,118,796
		Commodities	2,046,465	2,110,404	2,351,131	2,384,679
		Benefits	16,093,033	17,754,647	17,938,054	17,496,443
		Contractuals	8,692,571	9,136,940	9,733,661	9,130,348
		Capital Expenditures	989,615	909,372	4,014,429	1,146,600
<b>Total</b>	<b>F210</b>		<b>71,485,796</b>	<b>76,470,341</b>	<b>81,099,912</b>	<b>76,276,865</b>
F212	Stormwater Management	Personnel	1,612,057	1,522,898	1,544,438	1,507,183
		Commodities	39,355	41,100	41,100	41,100
		Benefits	507,806	479,649	481,272	512,898
		Contractuals	1,800,665	659,493	1,805,537	695,290
		Capital Expenditures	2,174,316	29,540	502,056	99,200
<b>Total</b>	<b>F212</b>		<b>6,134,200</b>	<b>2,732,680</b>	<b>4,374,403</b>	<b>2,855,671</b>
F214	Division of Transportation	Personnel	10,372,442	10,898,694	10,968,482	11,017,662
		Commodities	1,889,868	2,025,290	2,089,121	1,994,290
		Benefits	3,939,530	4,168,516	4,168,516	3,736,104
		Contractuals	2,051,704	2,146,778	2,178,858	2,147,575
		Capital Expenditures	1,238,697	1,128,053	1,299,794	1,176,738
<b>Total</b>	<b>F214</b>		<b>19,492,241</b>	<b>20,367,331</b>	<b>20,704,771</b>	<b>20,072,369</b>
F216	Hulse Detention Center	Personnel	4,159,319	4,301,719	4,301,719	4,339,893
		Commodities	169,512	169,420	169,420	169,420
		Benefits	1,568,181	1,661,506	1,661,506	1,574,229
		Contractuals	558,301	627,441	627,441	670,495
		Capital Expenditures	74,448	105,100	122,023	106,500
<b>Total</b>	<b>F216</b>		<b>6,529,761</b>	<b>6,865,186</b>	<b>6,882,109</b>	<b>6,860,537</b>
F218	Winchester House	Contractuals	431,988	2,317,273	2,317,273	1,705,615
<b>Total</b>	<b>F218</b>		<b>431,988</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>
F220	TB Clinic	Personnel	382,671	396,557	396,558	398,842
		Commodities	26,914	22,710	22,710	26,950
		Benefits	143,054	170,370	170,370	164,950
		Contractuals	110,152	132,020	132,020	134,482
		Capital Expenditures	-	16,708	16,708	1,200
<b>Total</b>	<b>F220</b>		<b>662,791</b>	<b>738,366</b>	<b>738,366</b>	<b>726,424</b>

**Expenses by Fund & Category**

Fund	Fund Description	Category	Actual FY2016	County Board Approved FY2017	Modified Budget FY2017	County Administrator FY2018
<b>Total Property Tax Operating Funds</b>			<b>319,896,895</b>	<b>326,548,313</b>	<b>411,552,930</b>	<b>332,655,684</b>
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	Contractuals	42,838	82,500	82,500	84,200
		Capital Expenditures	5,538,931	4,091,000	8,961,800	3,846,764
<b>Total</b>	<b>F232</b>		<b>5,581,769</b>	<b>4,173,500</b>	<b>9,044,300</b>	<b>3,930,964</b>
F234	Matching Tax	Contractuals	86,417	137,100	137,100	139,800
		Capital Expenditures	11,568,498	8,152,700	13,347,322	8,162,741
<b>Total</b>	<b>F234</b>		<b>11,654,915</b>	<b>8,289,800</b>	<b>13,484,422</b>	<b>8,302,541</b>
<b>Total Property Tax Capital Funds</b>			<b>17,236,684</b>	<b>12,463,300</b>	<b>22,528,722</b>	<b>12,233,505</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	Commodities	104,085	134,000	168,995	144,000
		Contractuals	1,412,539	2,086,121	2,137,121	1,959,242
		Capital Expenditures	207,525	206,000	206,000	166,000
<b>Total</b>	<b>250</b>		<b>1,724,149</b>	<b>2,426,121</b>	<b>2,512,116</b>	<b>2,269,242</b>
F252	Law Library	Personnel	138,309	140,795	140,795	138,196
		Commodities	100,189	100,500	100,500	100,500
		Benefits	68,344	70,456	70,456	63,295
		Contractuals	152,575	150,103	150,103	151,853
<b>Total</b>	<b>F252</b>		<b>459,418</b>	<b>461,854</b>	<b>461,854</b>	<b>453,843</b>
F253	Transportation Safety Highway Hire-back	Contractuals	-	55,000	55,000	60,000
		Capital Expenditures	-	23,297	23,297	31,426
<b>Total</b>	<b>F253</b>		<b>-</b>	<b>78,297</b>	<b>78,297</b>	<b>91,426</b>
F254	Children's Waiting Room	Personnel	106,401	108,479	108,479	97,189
		Commodities	1,006	2,200	2,200	2,200
		Benefits	61,057	63,613	63,613	39,528
		Contractuals	48,857	49,073	49,073	47,249
<b>Total</b>	<b>F254</b>		<b>217,320</b>	<b>223,365</b>	<b>223,365</b>	<b>186,166</b>
F255	Neutral Site Custody Exchange Fee	Contractuals	180,000	180,000	180,000	160,000
<b>Total</b>	<b>F255</b>		<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>160,000</b>
F256	Court Automation	Personnel	527,482	490,425	490,425	533,671
		Commodities	9,358	29,000	29,000	29,000
		Benefits	176,138	160,564	160,564	175,669
		Contractuals	398,309	640,398	923,607	684,508
		Capital Expenditures	196,103	110,500	244,908	166,700
<b>Total</b>	<b>F256</b>		<b>1,307,390</b>	<b>1,430,887</b>	<b>1,848,504</b>	<b>1,589,548</b>
F257	Circuit Clerk Electronic Citation	Contractuals	35,000	-	300,400	-
<b>Total</b>	<b>F257</b>		<b>35,000</b>	<b>-</b>	<b>300,400</b>	<b>-</b>
F258	Court Document Storage	Contractuals	717,292	460,000	619,090	334,540
		Capital Expenditures	5,471	-	44,806	-
<b>Total</b>	<b>F258</b>		<b>722,763</b>	<b>460,000</b>	<b>663,896</b>	<b>334,540</b>
F260	Recorder Automation	Personnel	649,185	868,966	868,966	724,632
		Commodities	2,986	8,000	8,000	8,000
		Benefits	272,267	384,494	384,494	295,199
		Contractuals	250,835	315,373	315,373	326,537
		Capital Expenditures	1,058	65,609	65,609	65,609
<b>Total</b>	<b>F260</b>		<b>1,176,331</b>	<b>1,642,441</b>	<b>1,642,441</b>	<b>1,419,977</b>
F262	Vital Records Automation	Personnel	33,927	34,571	34,571	34,899
		Benefits	26,540	27,644	27,644	27,466
		Contractuals	1,796	4,816	4,816	3,174
<b>Total</b>	<b>F262</b>		<b>62,263</b>	<b>67,031</b>	<b>67,031</b>	<b>65,539</b>

**Expenses by Fund & Category**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2016</b>	<b>County Board Approved FY2017</b>	<b>Modified Budget FY2017</b>	<b>County Administrator FY2018</b>
F263	SAO Records Automation	Commodities	-	15,600	15,600	15,000
		Contractuals	-	20,000	20,000	20,000
		Capital Expenditures	-	20,000	20,000	20,000
<b>Total</b>	<b>F263</b>		<b>-</b>	<b>55,600</b>	<b>55,600</b>	<b>55,000</b>
F264	GIS Automation Fee	Contractuals	585,382	602,000	602,000	2,202,000
<b>Total</b>	<b>F264</b>		<b>585,382</b>	<b>602,000</b>	<b>602,000</b>	<b>2,202,000</b>
F266	Tax Sale Automation Fee	Commodities	-	500	500	500
		Contractuals	40,804	43,800	67,245	89,800
		Capital Expenditures	5,776	2,400	2,400	2,400
<b>Total</b>	<b>F266</b>		<b>46,580</b>	<b>46,700</b>	<b>70,145</b>	<b>92,700</b>
F267	Coroner Fees	Commodities	42,521	51,624	51,624	58,500
		Contractuals	97,511	70,800	70,800	85,500
		Capital Expenditures	21,608	16,000	16,000	10,000
<b>Total</b>	<b>F267</b>		<b>161,641</b>	<b>138,424</b>	<b>138,424</b>	<b>154,000</b>
F268	Motor Fuel Tax	Commodities	1,599,670	1,970,700	2,018,410	2,029,900
		Contractuals	1,023,766	1,195,500	1,410,700	1,264,000
		Capital Expenditures	3,595,950	7,207,400	17,319,175	7,271,458
<b>Total</b>	<b>F268</b>		<b>6,219,386</b>	<b>10,373,600</b>	<b>20,748,285</b>	<b>10,565,358</b>
F269	Sales Tax for Transportation & Public Safety	Contractuals	3,978,560	4,329,572	4,329,572	5,493,100
		Capital Expenditures	26,944,030	33,568,828	113,495,103	30,092,685
<b>Total</b>	<b>F269</b>		<b>30,922,590</b>	<b>37,898,400</b>	<b>117,824,675</b>	<b>35,585,785</b>
F270	Solid Waste Management Tax	Contractuals	198,537	168,635	168,635	200,000
<b>Total</b>	<b>F270</b>		<b>198,537</b>	<b>168,635</b>	<b>168,635</b>	<b>200,000</b>
F740	HUD Grants	Personnel	422,183	541,157	575,157	459,221
		Commodities	3,522	7,200	7,200	15,255
		Benefits	159,355	209,149	209,149	186,766
		Contractuals	6,059,810	3,951,112	6,827,303	3,932,310
		Capital Expenditures	3,071	4,779	4,779	-
<b>Total</b>	<b>F740</b>		<b>6,647,942</b>	<b>4,713,396</b>	<b>7,623,587</b>	<b>4,593,552</b>
F750	Workforce Development	Personnel	1,597,404	1,709,128	1,709,128	1,699,576
		Commodities	18,097	18,050	18,050	18,170
		Benefits	543,531	594,287	594,287	607,767
		Contractuals	4,029,351	2,492,532	2,995,638	2,788,769
		Capital Expenditures	11,137	20,475	20,475	-
<b>Total</b>	<b>F750</b>		<b>6,199,518</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>5,114,282</b>
<b>Total Special Revenue Funds</b>			<b>56,866,208</b>	<b>65,801,223</b>	<b>160,546,833</b>	<b>65,132,960</b>
<b>Capital Project Funds</b>						
F403	2010A Bond Road Construction Projects	Capital Expenditures	1,795,778	-	7,192,253	-
<b>Total</b>	<b>F403</b>		<b>1,795,778</b>	<b>-</b>	<b>7,192,253</b>	<b>-</b>
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Capital Expenditures	75,769	-	778,627	-
<b>Total</b>	<b>F404</b>		<b>75,769</b>	<b>-</b>	<b>778,627</b>	<b>-</b>
F406	2013 Bond Road Construction Projects	Contractuals	84,333	-	-	-
		Capital Expenditures	1,468,228	-	892,413	-
<b>Total</b>	<b>F406</b>		<b>1,552,561</b>	<b>-</b>	<b>892,413</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>23,353,417</b>	<b>-</b>	<b>70,915,319</b>	<b>-</b>
<b>Debt Service Funds</b>						
F300	2008 GO Bonds	Contractuals	480	3,500	3,500	3,500
		Debt Service	2,833,181	2,846,781	2,846,781	2,862,181
<b>Total</b>	<b>F300</b>		<b>2,833,661</b>	<b>2,850,281</b>	<b>2,850,281</b>	<b>2,865,681</b>

**Expenses by Fund & Category**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2016</b>	<b>County Board Approved FY2017</b>	<b>Modified Budget FY2017</b>	<b>County Administrator FY2018</b>
F303	2010A Taxable GO Bonds	Contractuals	1,232	3,500	3,500	3,500
		Debt Service	1,593,134	1,593,134	1,593,134	1,593,134
<b>Total</b>	<b>F303</b>		<b>1,594,366</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>1,596,634</b>
F304	2011A Tax Exempt GO Bonds	Contractuals	982	3,000	3,000	3,000
		Debt Service	962,200	962,200	962,200	962,200
<b>Total</b>	<b>F304</b>		<b>963,182</b>	<b>965,200</b>	<b>965,200</b>	<b>965,200</b>
F306	2013 GO Road Bonds	Contractuals	608	3,500	3,500	800
		Debt Service	1,599,000	1,585,500	1,585,500	2,647,000
<b>Total</b>	<b>F306</b>		<b>1,599,608</b>	<b>1,589,000</b>	<b>1,589,000</b>	<b>2,647,800</b>
F307	2015A Debt Service Fund	Contractuals	930	3,500	3,500	3,500
		Debt Service	5,011,675	5,034,375	5,034,375	5,031,625
<b>Total</b>	<b>F307</b>		<b>5,012,605</b>	<b>5,037,875</b>	<b>5,037,875</b>	<b>5,035,125</b>
<b>Total Debt Service Funds</b>			<b>12,003,421</b>	<b>12,038,990</b>	<b>12,038,990</b>	<b>13,110,440</b>
<b>Internal Service Funds</b>						
F510	Health, Life & Dental Insurance	Personnel	205,211	145,000	145,000	145,000
		Commodities	1,268	15,000	15,000	15,000
		Benefits	41,261,576	42,947,000	42,947,000	42,961,981
		Contractuals	1,652,577	2,082,420	2,082,420	2,082,420
<b>Total</b>	<b>F510</b>		<b>43,120,633</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>
<b>Total Internal Service Funds</b>			<b>43,120,633</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>
<b>Enterprise Funds</b>						
F610	Public Works	Personnel	6,568,169	6,864,339	6,864,339	6,782,727
		Commodities	2,188,133	1,860,721	1,928,351	1,984,901
		Benefits	2,582,833	2,742,227	2,742,227	2,590,845
		Contractuals	20,478,248	20,295,933	22,653,916	23,281,096
		Capital Expenditures	24,835,191	1,024,184	18,025,200	960,750
		Debt Service	1,845,695	5,649,255	5,649,255	5,325,530
<b>Total</b>	<b>F610</b>		<b>58,498,268</b>	<b>38,436,658</b>	<b>57,863,287</b>	<b>40,925,850</b>
<b>Total Enterprise Funds</b>			<b>58,556,936</b>	<b>38,436,658</b>	<b>58,030,068</b>	<b>40,925,850</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	Commodities	1,554	3,400	13,786	3,900
		Contractuals	39,228	46,600	57,912	46,100
<b>Total</b>	<b>F272</b>		<b>40,782</b>	<b>50,000</b>	<b>71,698</b>	<b>50,000</b>
F276	Special Service Area #12 The Woods of Ivanhoe	Contractuals	11,310	34,490	34,490	34,490
<b>Total</b>	<b>F276</b>		<b>11,310</b>	<b>34,490</b>	<b>34,490</b>	<b>34,490</b>
F290	Special Service Area #17 Ivanhoe Estates	Contractuals	-	56,640	56,640	56,640
<b>Total</b>	<b>F290</b>		<b>-</b>	<b>56,640</b>	<b>56,640</b>	<b>56,640</b>
F340	Special Svc Area #10 North Hills	Contractuals	355	-	-	-
		Debt Service	77,194	-	-	-
<b>Total</b>	<b>F340</b>		<b>77,548</b>	<b>-</b>	<b>-</b>	<b>-</b>
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Contractuals	74,226	-	-	-
		Debt Service	2,392,401	254,797	254,797	258,114
<b>Total</b>	<b>F350</b>		<b>2,466,627</b>	<b>254,797</b>	<b>254,797</b>	<b>258,114</b>
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Debt Service	81,192	-	-	-
<b>Total</b>	<b>F352</b>		<b>81,192</b>	<b>-</b>	<b>-</b>	<b>-</b>
F354	Special Service Area #16	Debt Service	305,000	2,555,000	2,555,000	2,555,000
<b>Total</b>	<b>F354</b>		<b>305,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>

**Expenses by Fund & Category**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2016</b>	<b>County Board Approved FY2017</b>	<b>Modified Budget FY2017</b>	<b>County Administrator FY2018</b>
	<b>Total Special Service Areas</b>		2,982,460	2,950,927	2,972,625	2,954,244
	<b>Total All Funds</b>		534,016,653	503,428,831	783,774,907	512,217,084

Projected Changes in Fund Balance								
	Fund Balance	FY17 Projected	FY17 Projected	Projected Fund	FY18 Budgeted	FY18 Budgeted	Projected Fund	% Change
	11/30/16	Revenues	Expenses	Balance	Revenues	Expenses	Balance	(FY17 to FY18)
<i>Property Tax Funds</i>								
Corporate	\$ 120,291,356	\$ 186,961,015	\$ 174,127,717	\$ 133,124,654	\$ 195,078,294	\$ 186,975,119	\$ 141,227,829	
FICA	\$ 5,434,632	\$ 11,004,836	\$ 12,021,381	\$ 4,418,087	\$ 10,004,836	\$ 12,146,104	\$ 2,276,819	
IMRF	\$ 3,620,955	\$ 17,919,731	\$ 17,974,812	\$ 3,565,874	\$ 18,065,961	\$ 18,065,961	\$ 3,565,874	
Liability Insurance	\$ 25,031,386	\$ 6,300,407	\$ 6,686,800	\$ 24,644,993	\$ 5,895,251	\$ 6,472,342	\$ 24,067,902	
Veterans Assistance	\$ 708,468	\$ 320,089	\$ 545,089	\$ 483,468	\$ 284,989	\$ 498,678	\$ 269,779	
Health Department	\$ 39,354,880	\$ 76,395,070	\$ 81,099,912	\$ 34,650,038	\$ 73,276,865	\$ 76,276,865	\$ 31,650,038	
Stormwater Management	\$ 1,178,154	\$ 6,894,248	\$ 4,374,403	\$ 3,697,999	\$ 1,896,369	\$ 2,855,671	\$ 2,738,697	
Division of Transportation	\$ 3,427,414	\$ 19,409,494	\$ 20,704,771	\$ 2,132,137	\$ 20,072,369	\$ 20,072,369	\$ 2,132,137	
Hulse Detention Center	\$ 6,826,717	\$ 6,024,234	\$ 6,882,109	\$ 5,968,842	\$ 5,936,128	\$ 6,860,537	\$ 5,044,433	
Winchester House	\$ 1	\$ 2,317,273	\$ 2,317,273	\$ 1	\$ 1,705,615	\$ 1,705,615	\$ 1	
Tuberculosis Clinic	\$ 1,264,375	\$ 488,366	\$ 738,366	\$ 1,014,375	\$ 438,808	\$ 726,424	\$ 726,759	
<i>Capital Property Tax Funds</i>								
Bridge Tax	\$ 3,858,631	\$ 4,725,500	\$ 5,210,423	\$ 3,373,708	\$ 3,930,964	\$ 3,930,964	\$ 3,373,708	
Matching Tax	\$ 5,939,173	\$ 8,486,622	\$ 12,529,191	\$ 1,896,604	\$ 8,302,541	\$ 8,302,541	\$ 1,896,604	
	<b>\$ 216,936,142</b>	<b>\$ 347,246,885</b>	<b>\$ 345,212,247</b>	<b>\$ 218,970,780</b>	<b>\$ 344,888,990</b>	<b>\$ 344,889,190</b>	<b>\$ 218,970,580</b>	<b>0.00%</b>
<i>County Reserve Policy requires 27.5% of budgeted expenses</i>								
								<b>63.49%</b>
<i>Special Revenue Funds</i>								
Probation Services Fee	\$ 3,387,069	\$ 2,073,119	\$ 2,512,116	\$ 2,948,072	\$ 1,835,119	\$ 2,269,242	\$ 2,513,949	-14.73%
Law Library	\$ 335,865	\$ 436,868	\$ 461,854	\$ 310,879	\$ 425,800	\$ 453,843	\$ 282,836	-9.02%
Transportation Safety Hire Back	\$ 274,439	\$ 55,000	\$ 78,297	\$ 251,142	\$ 55,000	\$ 91,426	\$ 214,716	-14.50%
Children's Waiting Room	\$ 244,088	\$ 193,446	\$ 223,365	\$ 214,169	\$ 180,500	\$ 186,166	\$ 208,503	-2.65%
Neutral Site Custody Exchange Fee	\$ 249,576	\$ 124,296	\$ 180,000	\$ 193,872	\$ 125,000	\$ 160,000	\$ 158,872	-18.05%
Court Automation	\$ 1,891,316	\$ 1,032,500	\$ 1,430,887	\$ 1,492,929	\$ 1,006,000	\$ 1,589,548	\$ 909,381	-39.09%
Circuit Clerk E-Citation	\$ 551,304	\$ 102,000	\$ 300,400	\$ 352,904	\$ 91,000	\$ -	\$ 443,904	25.79%
Court Document Storage	\$ 74,629	\$ 482,000	\$ 227,935	\$ 328,694	\$ 467,000	\$ 334,540	\$ 461,154	40.30%
Recorder Automation	\$ 2,226,768	\$ 1,145,967	\$ 1,642,441	\$ 1,730,294	\$ 1,490,268	\$ 1,419,977	\$ 1,800,585	4.06%
Vital Records Automation	\$ 82,056	\$ 80,825	\$ 67,031	\$ 95,850	\$ 73,400	\$ 65,539	\$ 103,711	8.20%
State's Attorney Records Automation	\$ 261,342	\$ 54,000	\$ 55,600	\$ 259,742	\$ 50,000	\$ 55,000	\$ 254,742	-1.92%
GIS Automation Fund	\$ 184,326	\$ 602,000	\$ 602,000	\$ 184,326	\$ 2,202,000	\$ 2,202,000	\$ 184,326	0.00%
Tax Sale Automation	\$ 678,147	\$ 77,270	\$ 70,145	\$ 685,272	\$ 90,770	\$ 92,700	\$ 683,342	-0.28%
Coroner Fees	\$ 137,677	\$ 135,300	\$ 138,424	\$ 134,553	\$ 135,300	\$ 154,000	\$ 115,853	-13.90%
Motor Fuel Tax	\$ 17,012,035	\$ 10,425,800	\$ 10,565,358	\$ 16,872,477	\$ 10,565,358	\$ 10,565,358	\$ 16,872,477	0.00%
1/4% Sales Tax	\$ 78,530,583	\$ 52,912,956	\$ 37,898,400	\$ 93,545,139	\$ 35,585,785	\$ 35,585,785	\$ 93,545,139	0.00%
Solid Waste Management	\$ 1,364,288	\$ 168,635	\$ 168,635	\$ 1,364,288	\$ 201,635	\$ 200,000	\$ 1,365,923	0.12%
HUD	\$ 349,275	\$ 6,654,294	\$ 4,713,396	\$ 2,290,173	\$ 4,593,552	\$ 4,593,552	\$ 2,290,173	0.00%
Workforce Development	\$ (148,880)	\$ 5,924,559	\$ 5,508,393	\$ 267,286	\$ 5,114,282	\$ 5,114,282	\$ 267,286	0.00%
<i>Debt Service Funds</i>								
2008 Bond Construction	\$ 12,308	\$ 2,850,281	\$ 2,850,281	\$ 12,308	\$ 2,865,681	\$ 2,865,681	\$ 12,308	0.00%
2010A Bond Construction	\$ 511,389	\$ 1,596,634	\$ 1,596,634	\$ 511,389	\$ 1,596,634	\$ 1,596,634	\$ 511,389	0.00%
2011A Bond Construction	\$ 736,566	\$ 965,200	\$ 965,200	\$ 736,566	\$ 965,200	\$ 965,200	\$ 736,566	0.00%
2013 GO Road Bonds	\$ 3,132,657	\$ 1,585,500	\$ 1,589,000	\$ 3,129,157	\$ 2,647,800	\$ 2,647,800	\$ 3,129,157	0.00%
2015 GO Alternate Bonds	\$ 5,011,675	\$ 5,037,875	\$ 5,037,875	\$ 5,011,675	\$ 5,035,125	\$ 5,035,125	\$ 5,011,675	0.00%
<i>Internal Service Fund</i>								
Health Life Dental	\$ 7,819,943	\$ 45,189,420	\$ 45,189,420	\$ 7,819,943	\$ 45,204,036	\$ 45,204,401	\$ 7,819,578	0.00%
<i>Enterprise Fund</i>								
Public Works	\$ 72,755,826	\$ 43,057,671	\$ 43,316,952	\$ 72,496,545	\$ 43,756,621	\$ 40,925,850	\$ 75,327,316	3.90%
<i>Special Service Areas</i>								
SSA #8 Loon Lake	\$ 47,059	\$ 50,000	\$ 71,698	\$ 25,361	\$ 50,000	\$ 50,000	\$ 25,361	0.00%
SSA#10 North Hills	\$ 79,900	\$ -	\$ -	\$ 79,900	\$ -	\$ -	\$ 79,900	
SSA#12 Woods of Ivanhoe	\$ 54,123	\$ 34,490	\$ 34,490	\$ 54,123	\$ 34,490	\$ 34,490	\$ 54,123	0.00%
SSA#13 Tax Exempt A	\$ 176,251	\$ 259,300	\$ 254,797	\$ 180,754	\$ 258,314	\$ 258,114	\$ 180,954	0.11%
SSA#13 Taxable B	\$ 73,889	\$ -	\$ -	\$ 73,889	\$ -	\$ -	\$ 73,889	
SSA#16 Lake Michigan Water	\$ 860,971	\$ 2,555,000	\$ 2,555,000	\$ 860,971	\$ 2,555,000	\$ 2,555,000	\$ 860,971	0.00%
SSA#17 Ivanhoe Estates	\$ -	\$ 56,640	\$ 56,640	\$ -	\$ 56,640	\$ 56,640	\$ -	0.00%

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

The County's fund balance policy addresses the property tax funds, both operating and capital, as a whole. In total, the funds must have a 15% fund reserve as well as a 12.5% cash flow reserve. The County's reserves far exceed that policy because of additional designated reserves for carryovers and risk liabilities.

Special Revenue Funds with large balance swings can change dramatically from one year to the next because they are meant to fund systems, projects and equipment that often take years to accumulate and then are quickly spent down. SSA#10 bonds and SSA#13 Taxable B bonds were paid off in FY16, resulting in a significant reduction in fund balance. The tax levy previously funding SSA#13 Taxable B will now fund SSA#13 Tax Exempt A, thus resulting in a large increase in fund balance.

SSA #13 Tax Exempt A Series 2013 Bonds were refunded and the new issuance of Series 2016 Bonds resulted in savings from lower interest costs.

## SUMMARY OF MAJOR REVENUE SOURCES

### FY2018 Revenue

FY2018 Total Projected Revenue: **\$514.2 million**

Inter-Fund Transfers (revenue counted in more than one fund): **\$80.6 million**

FY2018 Total Anticipated Revenue (excluding inter-fund transfers): **\$434 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total \$400 million, which is 77.8% 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 1.4% compared to FY2017, or \$7.3 million. The increased revenue is driven by an increase in the property tax levy, interest income, and increases in various user fees and surcharges, such as recording fees on deeds. Sales and Other Taxes, which are State-shared revenues, have declined as the State of Illinois has reduced disbursement payments to counties and municipalities. For the Sales and Other Taxes category, there has been a \$2.2 million combined decrease from the ¼% Supplemental Sales Tax and the State Income Tax. Intergovernmental transfers also decreased by \$2.6 million, or 3.39%, but this is highly variable year-to-year based on the number and size of road construction projects.

### 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.

	FY2016 Actual	FY2017 Adopted Budget	Budget FY2018	FY2018 % of Overall Budget
<b>Major Revenues:</b>				
Property Taxes				
Operating	\$ 143,167,361	\$ 145,387,993	\$ 149,538,778	29.1%
Capital	\$ 12,173,027	\$ 12,168,279	\$ 12,163,437	2.4%
Special Service Areas	\$ 2,630,555	\$ 3,133,985	\$ 3,132,999	0.6%
Sales and Other Taxes	\$ 89,932,169	\$ 91,026,763	\$ 89,377,213	17.4%
Intergovernmental	\$ 77,585,543	\$ 75,877,991	\$ 73,307,477	14.3%
Charges for Services	\$ 68,848,020	\$ 70,843,317	\$ 72,515,501	14.1%
Total Major Revenues	<u>\$ 394,336,675</u>	<u>\$ 398,438,328</u>	<u>\$ 400,035,405</u>	<b>77.8%</b>
<b>Other Revenues:</b>				
Licenses & Permits	\$ 5,481,068	\$ 5,457,320	\$ 5,820,070	1.1%
Fines and Forfeitures	\$ 1,225,132	\$ 1,284,507	\$ 1,717,007	0.3%
Miscellaneous & Rentals	\$ 28,674,105	\$ 24,044,725	\$ 25,968,464	5.1%
Bond Proceeds/Premium		\$	\$	0.0%
Total Other Revenues	<u>\$ 35,380,305</u>	<u>\$ 30,786,552</u>	<u>\$ 33,505,541</u>	<b>6.5%</b>
Total Revenues without Transfers	<u>\$ 429,716,980</u>	<u>\$ 429,224,880</u>	<u>\$ 433,540,946</u>	
<b>Transfers:</b>				
Transfers	\$ 73,506,466	\$ 77,686,884	\$ 80,661,719	<b>15.7%</b>
HLD Transfers				
<b>Total Revenue</b>	<u><b>\$ 503,223,446</b></u>	<u><b>\$ 506,911,863</b></u>	<u><b>\$ 514,202,665</b></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.

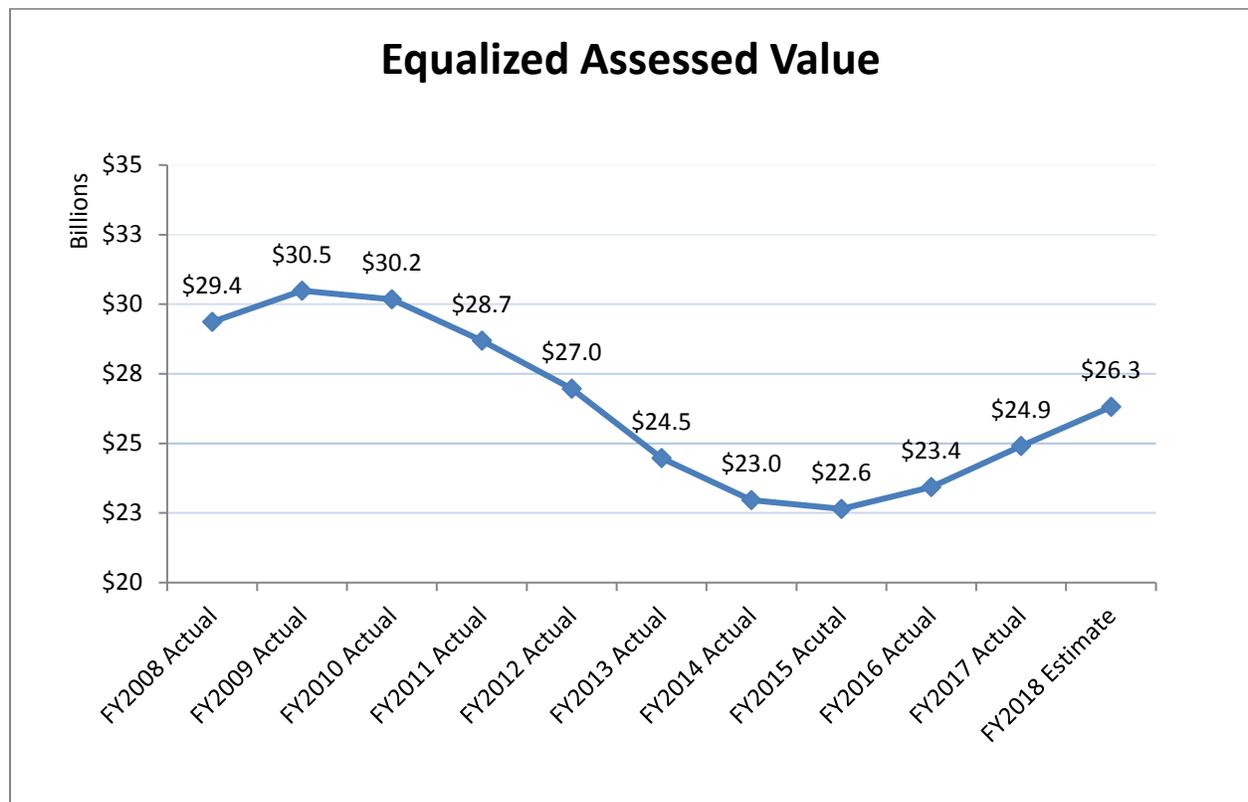
The final section is Transfers. The "Transfers" category is made up primarily of the interfund transfer of FICA (Social Security) and pension levies to the operating funds to reimburse them for those expenses. Similarly, the fund which captures all activity related to Health, Life and Dental (HLD) insurance 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 32.1% 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 6.25% in FY2017. It is projected to increase by 5.66% in FY2018.



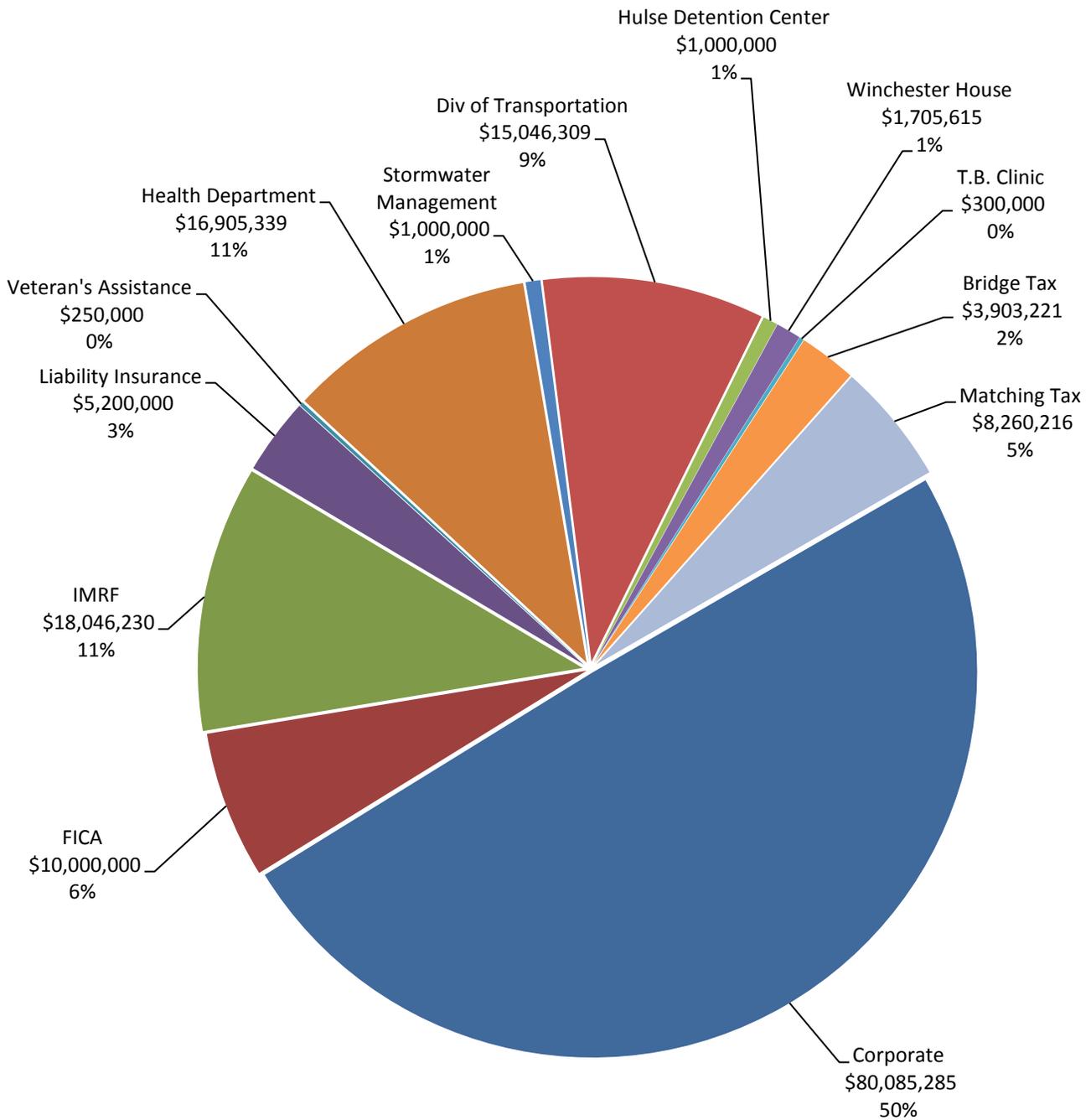
The FY2018 levy totals \$164,835,214. The estimated tax rate for the FY2018 budget using the estimated EAV discussed above is 0.56585. The levy is allocated as indicated in the following chart. Please note that it does not include Special Service Areas.

The distribution is guided by the County's reserve policies, which are included in the Budget Process and Policies section of this document. The 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 (FY2014 - FY2017 Actual Levy as Extended) (FY2017 Estimate)										
	2014		2015		2016		2017		2018	
	-6.15%		-1.40%		3.49%		6.25%		5.66%	
	\$22,967,939,408		\$22,646,844,107		\$23,436,709,963		\$24,901,806,380		\$26,310,896,699	
FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 63,391,513	0.276	\$ 65,149,535	0.287676	\$ 62,552,579	0.266900	\$ 74,273,373	0.298265	\$ 80,085,285	0.304381
FICA	\$ 10,565,252	0.046	\$ 11,776,812	0.052002	\$ 12,000,064	0.051202	\$ 11,000,124	0.044174	\$ 10,000,000	0.038007
IMRF	\$ 18,833,710	0.082	\$ 18,427,284	0.081368	\$ 18,700,151	0.079790	\$ 17,790,100	0.071441	\$ 18,046,230	0.068588
Liability Insurance	\$ 5,512,305	0.024	\$ 5,512,242	0.024340	\$ 5,600,202	0.023895	\$ 5,600,167	0.022489	\$ 5,200,000	0.019764
Veteran's Assistance	\$ 459,359	0.002	\$ 340,156	0.001502	\$ 340,067	0.001451	\$ 259,975	0.001044	\$ 250,000	0.000950
Health Department	\$ 19,522,749	0.085	\$ 19,905,670	0.087896	\$ 21,873,481	0.093330	\$ 16,806,976	0.067493	\$ 16,905,339	0.064252
Stormwater Management	\$ 2,067,115	0.009	\$ 1,974,125	0.008717	\$ 1,774,159	0.007570	\$ 1,700,295	0.006828	\$ 1,000,000	0.003801
Div of Transportation	\$ 14,240,122	0.062	\$ 14,115,099	0.062327	\$ 14,114,993	0.060226	\$ 14,115,091	0.056683	\$ 15,046,309	0.057187
Hulse Detention Center	\$ 3,215,512	0.014	\$ 3,288,095	0.014519	\$ 3,300,123	0.014081	\$ 1,000,057	0.004016	\$ 1,000,000	0.003801
Winchester House	\$ 1,607,756	0.007	\$ 1,338,202	0.005909	\$ 2,317,722	0.009889	\$ 2,317,362	0.009306	\$ 1,705,615	0.006483
T.B. Clinic	\$ 689,038	0.003	\$ 563,906	0.002490	\$ 594,121	0.002535	\$ 357,092	0.001434	\$ 300,000	0.001140
Bridge Tax	\$ 3,904,550	0.017	\$ 3,904,769	0.017242	\$ 3,904,556	0.016660	\$ 3,904,852	0.015681	\$ 3,903,221	0.014835
Matching Tax	\$ 8,268,458	0.036	\$ 8,268,589	0.036511	\$ 8,268,471	0.035280	\$ 8,263,664	0.033185	\$ 8,260,216	0.031395
<b>TOTALS:</b>	<b>\$152,277,439</b>	<b>0.663</b>	<b>\$154,564,484</b>	<b>0.682499</b>	<b>\$155,340,689</b>	<b>0.662809</b>	<b>\$157,389,128</b>	<b>0.632039</b>	<b>\$161,702,215</b>	<b>0.614583</b>

\* This does not include Special Service Areas.

# FY2018 Estimated Tax Levy by Fund



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



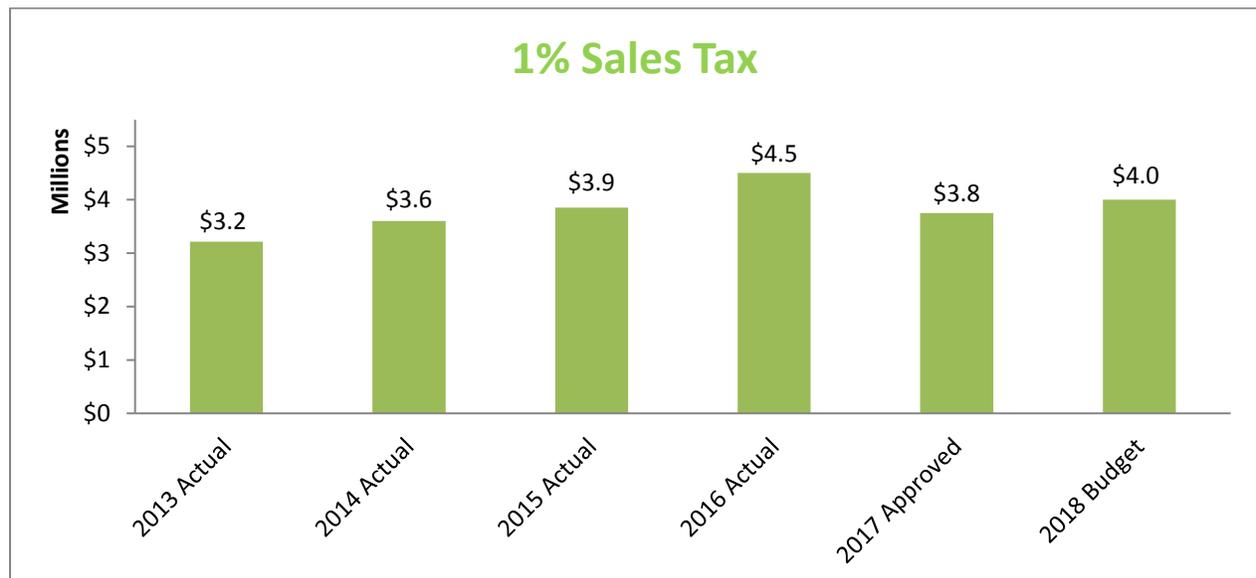
The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

## Sales and Other Taxes

The County receives 17.4% 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. Additional information on these two taxes follows.

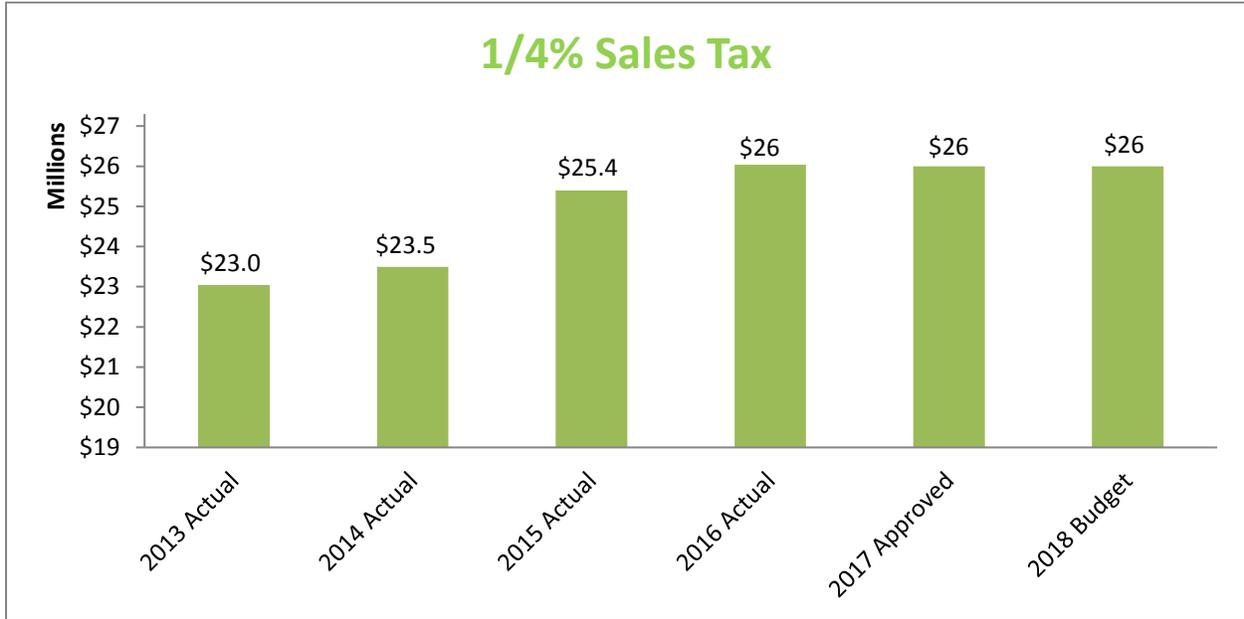
### 1% Sales Tax

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 4.4% of this Sales and Other Tax revenue category. The budgeted amount for FY2018 is just slightly higher than FY2017.



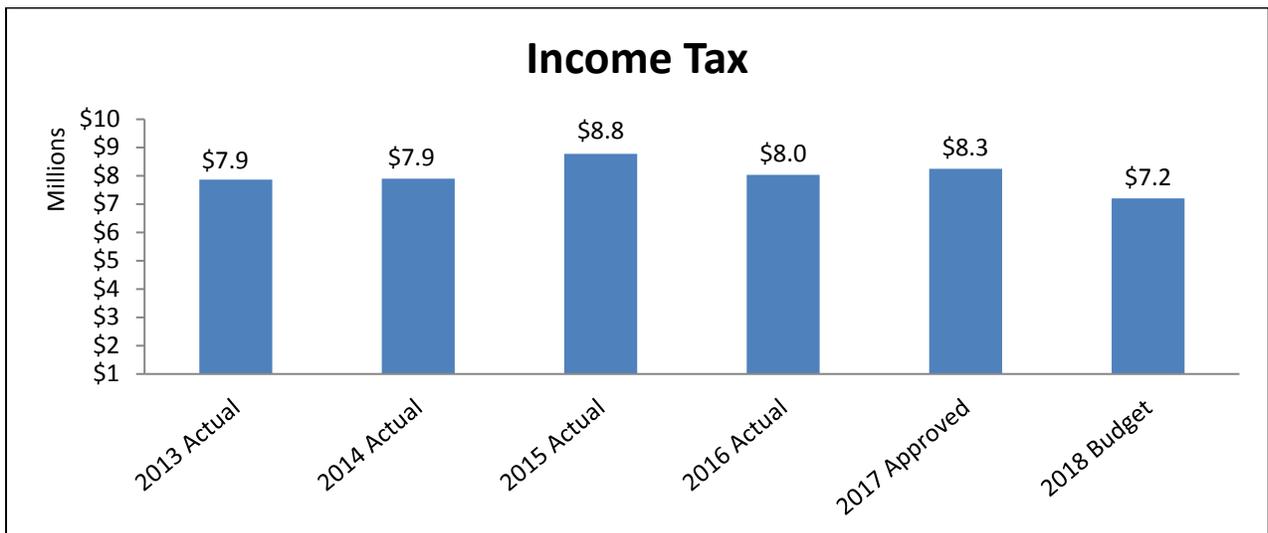
### 1/4% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10% of total tax revenue. This revenue stream fluctuates with economic conditions. The 1/4% Sales Tax has remained stable for the past several years and is expected to stay the same for FY2018.



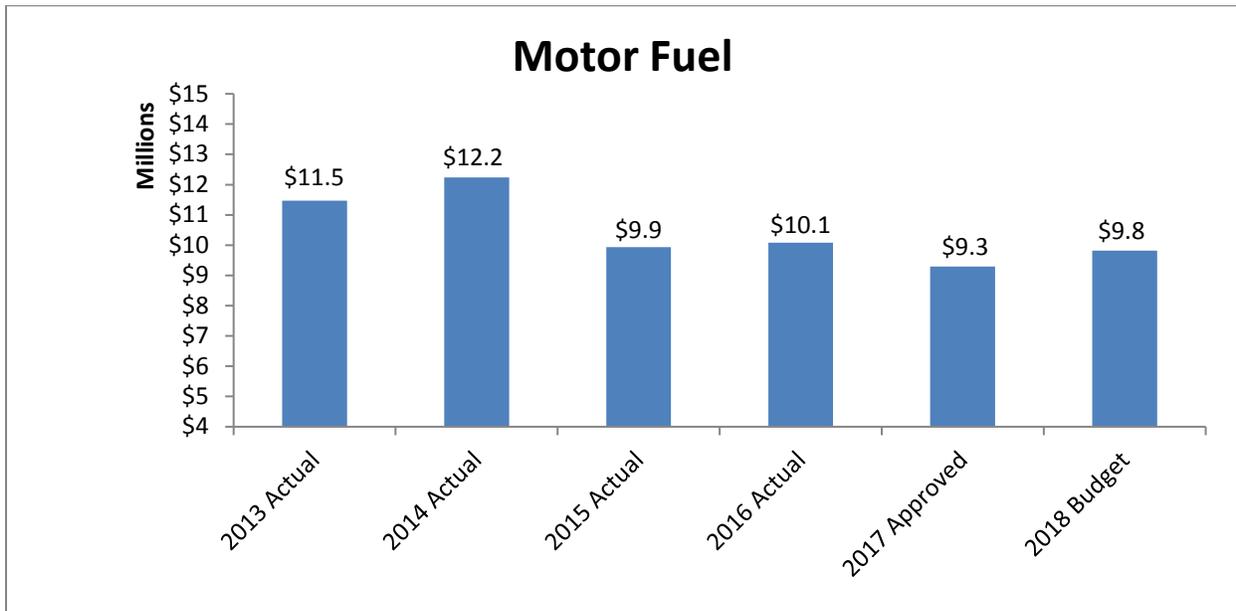
### Income Tax

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 2.8% of tax revenue. FY2018 income tax is projected to decrease by approximately \$1M, primarily due to a 10% reduction from the State of Illinois.



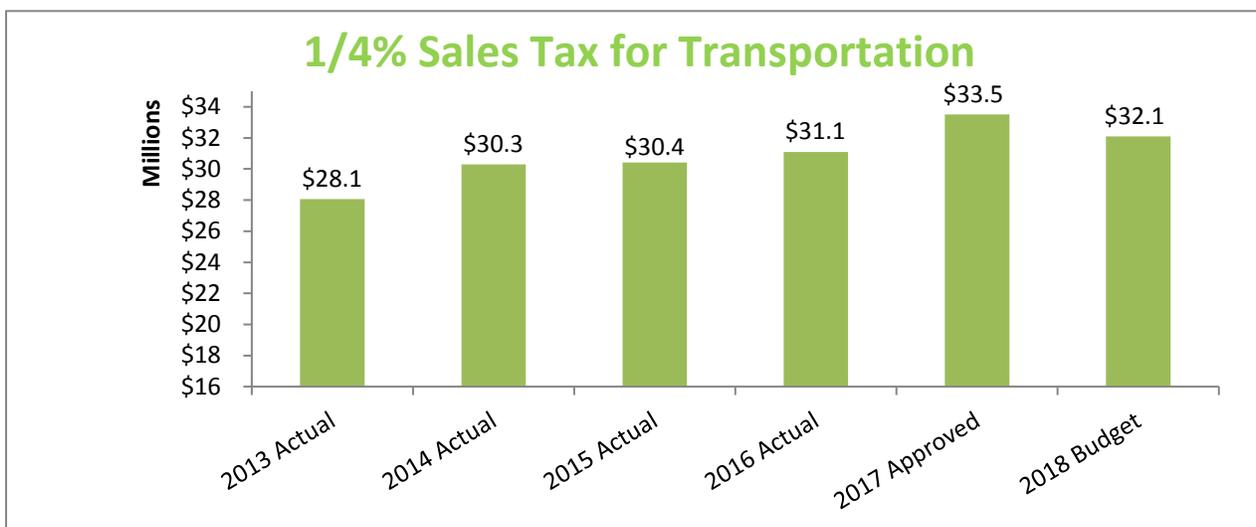
### Motor Fuel Tax

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 3.86% 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 55% of total sales tax revenue. Based on current trending the FY2018 budget has decreased by \$1,4M, primarily due to a 2% reduction from the State of Illinois.



## Intergovernmental Revenue

The County receives 14.3% 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 FY2018 budget reflects an overall decrease in revenue from municipalities, townships, and other government bodies, however, this source of revenue is variable year-to-year as it depends on the size and amount of road construction projects that are taking place. Lake County often receives reimbursements for work done for other government agencies. Lake County continues to expand its shared services activity through 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 14.1% 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, FY2018 charges for service are projected to be nearly \$1.7M higher than the FY2017 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

### FY2018 Expense

FY2018 Total Projected Expense: **\$512.2 million**

Double Appropriations (expenses reflected twice in the budget): **\$75.1 million**

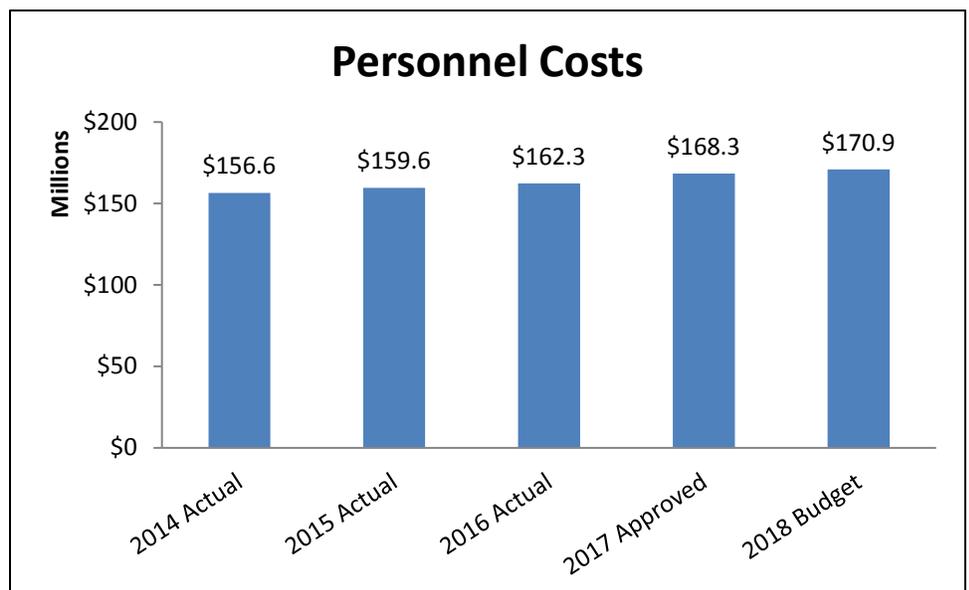
FY2018 Total Projected Expenses (excluding double appropriations): **\$437.1 million**

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	FY2016 Actual	FY2017 County Board Approved	FY2018 County Administrator
Personnel	162,332,985	168,323,003	170,895,079
Commodities	11,618,401	12,608,990	13,060,558
Benefits	102,318,399	107,306,971	106,976,664
Contractuals	123,079,428	124,803,439	134,029,886
Capital Expenditures	117,966,769	69,905,387	66,020,113
Total Debt Service	16,700,672	20,481,042	21,234,784
<b>Total Expenses</b>	<b>\$534,016,654</b>	<b>\$503,428,832</b>	<b>\$ 512,217,084</b>

### 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 FY2018 budget accommodates 2,439 full-time and 233 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.

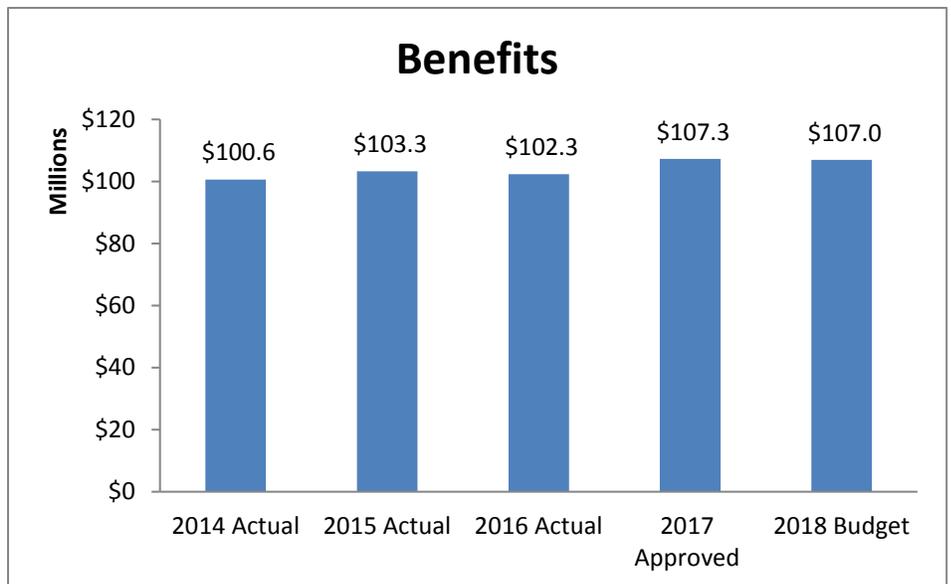
### Benefits

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 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 54% of the total expense budget.

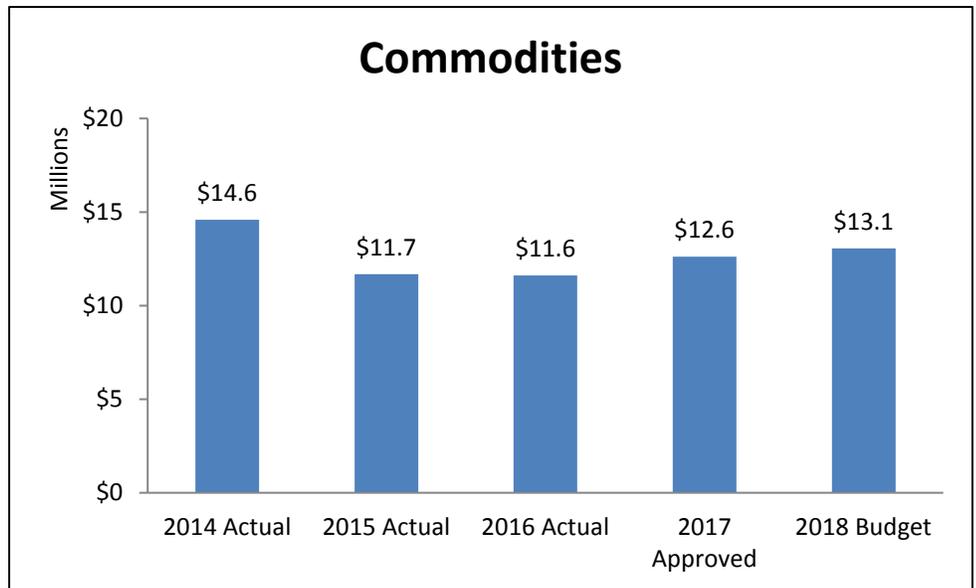


## Estimating Benefit Costs

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.

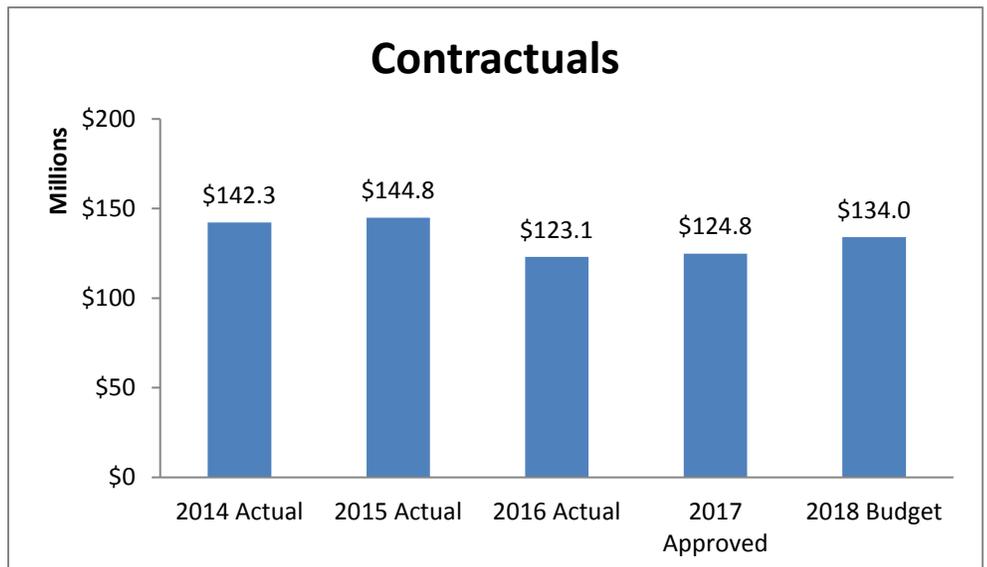
## Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2018 commodities budget has increased compared to FY2017. 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.



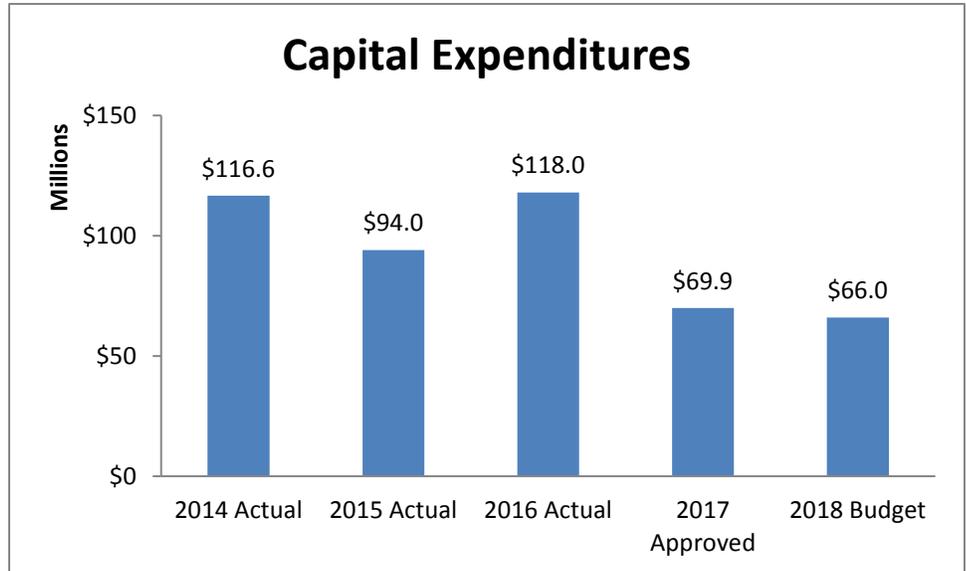
## Contractuals

This category captures all services. Things such as consulting, training, contracted services and other related activities are budgeted in this category based on known needs for the upcoming budget year. The FY2018 budget shows an increase compared to FY2017. 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.

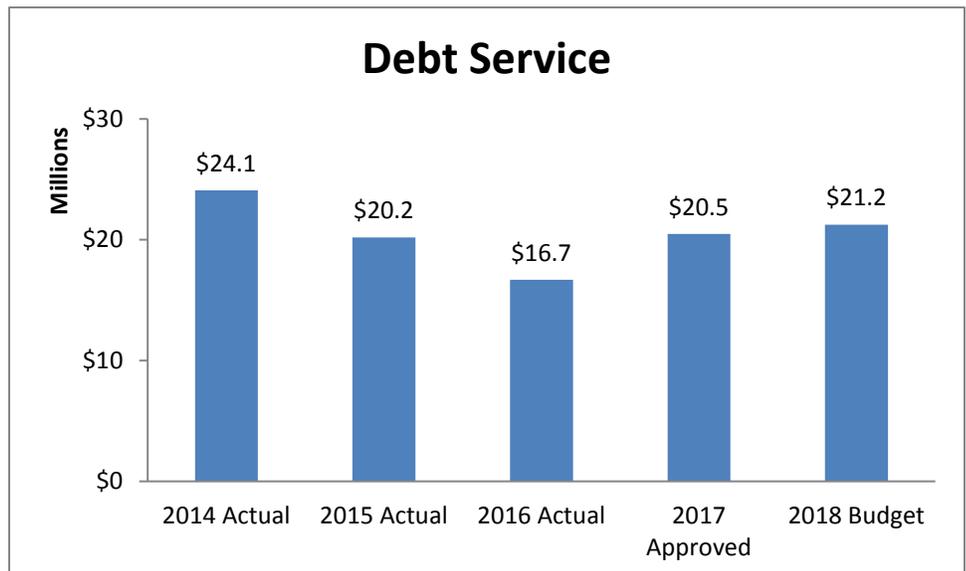


### Estimating Capital Expenditures

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.



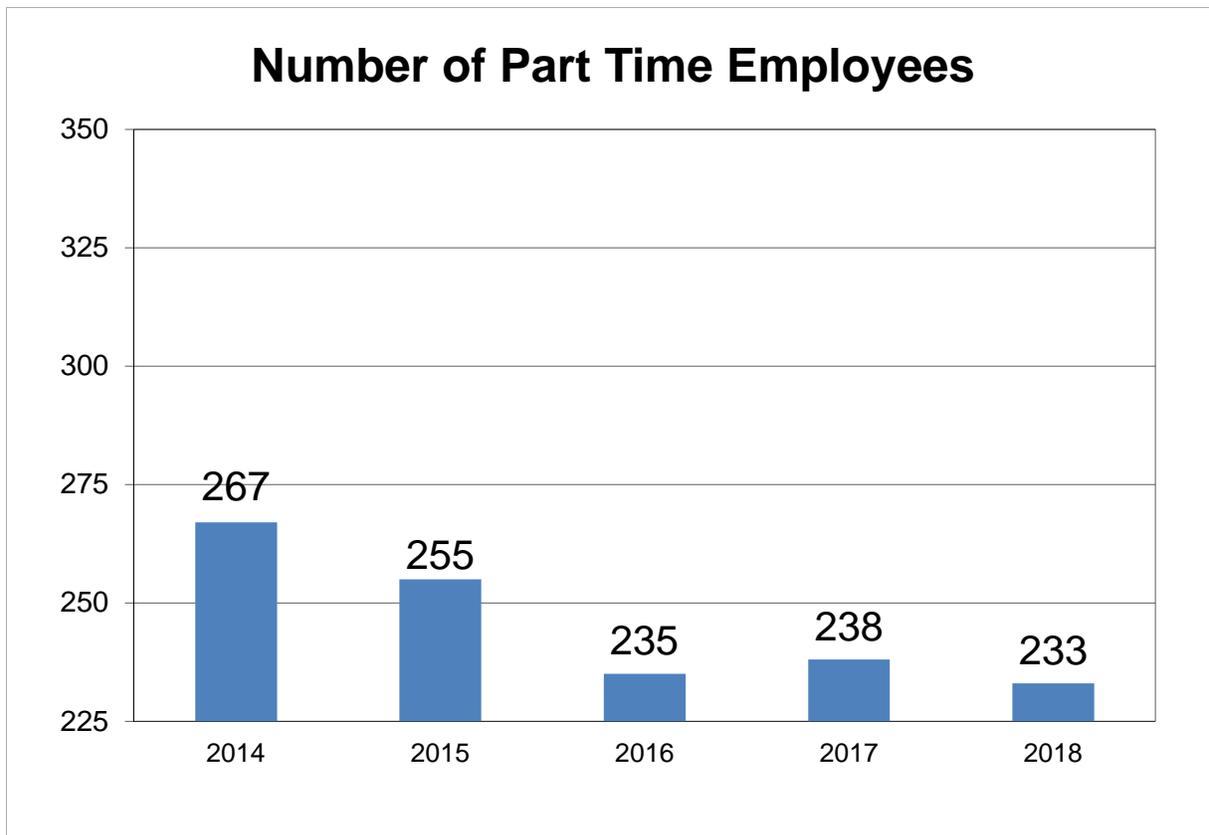
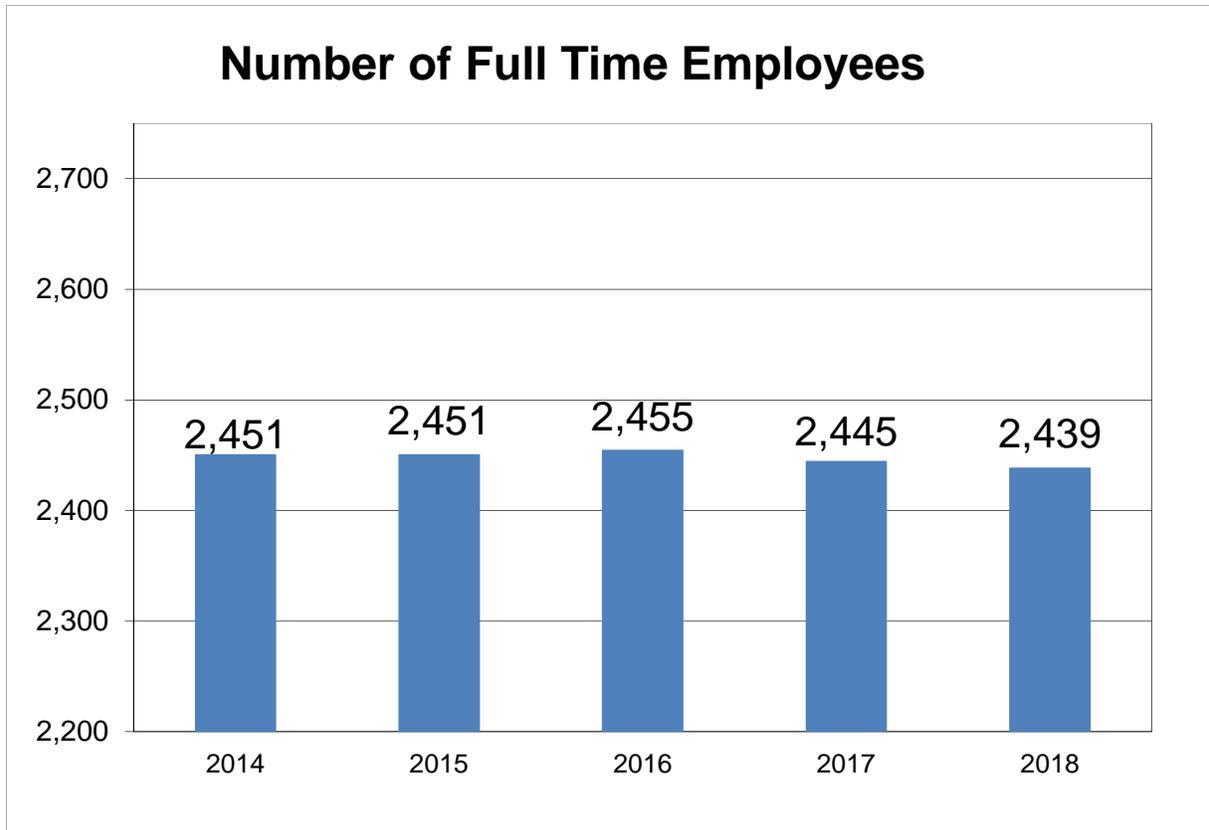
## 5-Year Historical Personnel Count by Department

DEPARTMENT	FULL TIME					PART TIME					FT	PT
	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	Change FY2017- FY2018	Change FY2017- FY2018
County Administrator	19	20	22	18	17	5	5	7	7	7	-1	0
County Board	23	23	23	23	23	0	0	0	0	0	0	0
General Operating Expense	0	0	0	7	7	0	0	0	0	0	0	0
Human Resources/Risk	20	18	18	16	16	0	0	0	0	0	0	0
Information and Technology	64	59	59	61	61	0	0	0	0	0	0	0
Finance & Administrative Services	87	87	86	82	86	3	3	3	3	5	4	2
HUD Grants	7	8	8	8	8	0	0	0	0	0	0	0
Health Department	762	757	772	774	775	131	127	115	112	109	1	-3
Workforce Development	20	25	25	25	23	1	0	0	0	0	-2	0
Regional Office of Education	9	9	9	9	9	1	1	1	1	1	0	0
Tuberculosis Clinic	6	5	5	5	6	4	3	3	3	2	1	-1
Veterans Assistance	3	3	3	3	3	1	1	1	1	1	0	0
Winchester House	0	0	0	0	0	0	0	0	0	0	0	0
Circuit Court Clerk	140	140	137	133	133	7	7	4	4	3	0	-1
Document Storage	1	1	0	0	0	2	0	0	0	0	0	0
Circuit Courts	150	150	148	148	148	7	7	7	7	7	0	0
Court Automation	7	7	7	6	6	0	0	0	0	0	0	0
Children's Waiting Room	2	2	2	2	2	1	1	1	1	1	0	0
Hulse Detention Center	70	71	72	72	72	3	3	3	3	3	0	0
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Coroner	11	11	11	10	11	1	1	1	3	1	1	-2
Public Defender	46	46	45	45	45	1	1	1	1	1	0	0
Sheriff	488	489	483	483	482	51	51	51	53	55	-1	2
Sheriff Merit Commission	1	1	1	1	1	0	0	0	0	0	0	0
State's Attorney	133	130	131	129	130	13	12	9	9	9	1	0
Planning, Building, & Development	36	36	36	36	34	1	1	1	1	0	-2	-1
Stormwater Management	19	19	18	17	17	3	0	1	1	1	0	0
Public Works	96	96	96	93	90	3	3	1	3	3	-3	0
Division of Transportation	123	125	126	129	127	19	19	20	20	20	-2	0
Chief County Assessment Office	22	22	24	23	23	3	3	1	0	0	0	0
County Clerk	38	38	38	37	37	3	3	3	4	3	0	-1
Board of Review	0	5	5	5	5	0	0	0	0	0	0	0
Vital Records Automation	1	1	1	1	1	0	0	0	0	0	0	0
Recorder of Deeds	13	13	10	8	8	1	1	0	0	0	0	0
Recorder Automation	15	15	15	17	15	2	2	1	1	1	-2	0
Treasurer	16	16	16	16	15	0	0	0	0	0	-1	0
<b>GRAND TOTAL:</b>	<b>2,451</b>	<b>2,451</b>	<b>2,455</b>	<b>2,445</b>	<b>2,439</b>	<b>267</b>	<b>255</b>	<b>235</b>	<b>238</b>	<b>233</b>	<b>-6</b>	<b>-5</b>

### Personnel Changes by Department

Department	FT Change FY17 - FY18	PT Change FY17 - FY18	Notes
County Administrator	-1	0	One temporary full-time internship had been counted as one full-time position, but should not be in the position count.
County Board	0	0	
General Operating Expense	0	0	
Human Resources/Risk	0	0	
Information and Technology	0	0	
Finance & Administrative Services	4	2	Five full-time positions were added in FY2018 to provide custodial services in the new court administration tower. One full-time position was eliminated and two part-time positions were created in its place for FY2018 as a result of the ARO.
HUD Grants	0	0	
Health Department	1	-3	The Health Department eliminated seven positions through the ARO. Other corrections to the Health Department's position inventory offset those ARO reductions. The net changes were due to grants, including the addition of one full-time position and the elimination of three part-time positions.
Workforce Development	-2	0	A Research Analyst and a Youth Career Specialist were eliminated.
Regional Office of Education	0	0	
Tuberculosis Clinic	1	-1	One part-time nurse position was eliminated. One full-time nurse position was reallocated from the Health Department.
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	0	-1	One-part time position had not been counted in FY2017, but is corrected for in FY2018.
Document Storage	0	0	
Circuit Courts	0	0	
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	0	0	
Law Library	0	0	
Coroner	1	-2	Two part-time positions were converted to a full-time toxicologist position.
Public Defender	0	0	
Sheriff	-1	2	One full-time court security officer has been converted to two part-time court security officers through the ARO.
Sheriff Merit Commission	0	0	
State's Attorney	1	0	One full-time, grant-funded Victim Advocate position has been added.
Planning, Building & Development	-2	-1	Two full-time positions have been eliminated through the ARO. One part-time position was ineligible for benefits, and does not qualify as a part-time position.
Stormwater Management	0	0	
Public Works	-3	0	Two full-time positions have been eliminated through the ARO, and one long-term, full-time position has been eliminated.
Division of Transportation	-2	0	Two full-time positions have been eliminated through the ARO.
Chief County Assessment Office	0	0	
County Clerk	0	-1	One part-time Election Worker is not being hired in FY2018.
Board of Review	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	0	0	
Recorder Automation	-2	0	Two full-time positions have been eliminated through the ARO.
Treasurer	-1	0	One full time position was eliminated through the ARO.
<b>TOTAL</b>	<b>-6</b>	<b>-5</b>	

## AUTHORIZED POSITIONS: FIVE YEAR HISTORY



## 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 FY2018 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	5	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 (5 Funds)**

The County budgets five Special Service Area (SSA) funds. Revenue is derived from a special tax levy paid by property owners within the boundaries of each SSA for special services or capital improvements. Special Service Areas include:

1. SSA # 8: Loon Lake
2. SSA # 12: Woods of Ivanhoe
3. SSA # 13: Spencer Highlands
4. SSA # 16: Lake Michigan Water Project
5. 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

## Summary of Debt

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 9-30-17
Series 2008	8/10/2008	11/30/2027	3.00 - 5.00%	\$ 35,360,000	\$ 24,405,000
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	\$ 23,500,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 87,035,000
<b>Total General Obligation Debt</b>					<b>\$ 186,350,000</b>

The following G.O. debt service payments are included in the FY2018 Budget:

FY2018 Debt Service Budget			
	Principal	Interest	Total
Series 2008	\$ 1,825,000	\$ 1,037,181	\$ 2,862,181
Series 2010A		\$ 1,593,134	\$ 1,593,134
Series 2011A		\$ 962,200	\$ 962,200
Series 2013	\$ 1,525,000	\$ 1,122,000	\$ 2,647,000
Series 2015A	\$ 1,980,000	\$ 3,051,625	\$ 5,031,625
<b>Totals</b>	<b>\$ 5,330,000</b>	<b>\$ 7,766,140</b>	<b>\$ 13,096,140</b>

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

FY2018 Legal Debt Margin	
Projected assessed value of property for tax year 2017	\$ 26,310,896,699
Debt limit (5.75% of assessed value)	\$ 1,512,876,560
General Obligation Bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,512,876,560
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*

*2018 Recommended Budget*



### **New Mandates, Legal Requirements and System Replacements**

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 2018 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*
- *The program or project is funded primarily through grants or external funding.*

With the application of these policies, this budget as recommended includes the following:

**Body Removal Service:** To reduce documented on-going risk of injury related to body removal by Coroner Deputies, a body removal service is recommended. In addition, this change is mandated, as a number of local jurisdictions no longer allow their officers to assist in these activities. Finally, much of this cost is offset in with less needed overtime and the ability for the Coroner's Office to transition to smaller vehicles.

**Stormwater Management Coordinator:** Due to new Federal legal mandates, a shared contractual coordinator is recommended to manage the County's responsibilities and risk related to MS4 (Municipal Separate Storm Sewer Program). This is the result of significant changes in legislation.

**Custodial Services:** Lake County is required to maintain all facilities, therefore additional custodial positions have been included in the budget to accommodate the addition of the new Court Tower.

**Electronic ticketing:** Electronic ticketing system for the Sheriff's Office. Once implemented, this will have a material cost reduction in overtime expenses. Funding for this is included within the CCIP budget.

The 2018 Budget policies distinguished between new programs and either replacement systems or continuation of existing programs. The Sheriff's Office Body Cameras within the Jail, and the Circuit Clerk's Document Management System have reached end-of-life and funding for replacement of these existing systems is recommended within the CCIP budget.



# *Corporate Fund*

*2018 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	110,950,511	122,494,213	122,494,213	127,486,285	4,992,072	4%
A42X Licenses & Permits	3,401,295	3,440,640	3,440,640	3,700,540	259,900	8%
A43X Fines and Forfeitures	1,121,585	1,197,007	1,197,007	1,629,507	432,500	36%
A45X Intergovernmental	15,209,789	13,378,830	13,397,990	12,678,178	(700,651)	-5%
A46X Charges for Services	17,376,512	16,552,790	16,552,790	15,892,858	(659,932)	-4%
A49X Transfers	19,211,936	20,606,694	20,606,694	22,990,403	2,383,709	12%
AHM Miscellaneous	8,943,149	9,271,681	9,271,681	10,700,523	1,428,842	15%
<b>AH4X Total Revenue</b>	<b>176,214,775</b>	<b>186,941,854</b>	<b>186,961,015</b>	<b>195,078,294</b>	<b>8,136,439</b>	<b>4%</b>
AH5X Personnel	91,517,033	93,257,713	92,874,583	96,490,706	3,232,993	3%
AH6X Commodities	3,326,336	3,929,343	3,941,811	3,948,793	19,450	0%
AH74X Benefits	34,779,103	35,728,932	35,728,932	36,405,986	677,054	2%
AH7X Contractuals	32,337,073	33,716,815	38,110,983	37,436,292	3,719,477	11%
AH8X Capital Expenditures	18,146,377	13,196,251	87,526,707	12,693,342	(502,909)	-4%
<b>AHEX Total Expenses</b>	<b>180,105,921</b>	<b>179,829,054</b>	<b>258,183,015</b>	<b>186,975,119</b>	<b>7,146,065</b>	<b>4%</b>



Financial and Administrative 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AH5X Personnel	141,490	268,534	268,534	281,870	13,336	5%
AH6X Commodities	0	2,000	2,000	2,000	0	0%
AH74X Benefits	25,958	72,565	72,565	74,453	1,888	3%
AH7X Contractuals	193,055	151,156	151,156	151,156	0	0%
AH8X Capital Expenditures	0	19,437	0	0	(19,437)	-100%
<b>AHEX Total Expenses</b>	<b>360,504</b>	<b>513,692</b>	<b>494,255</b>	<b>509,478</b>	<b>(4,213)</b>	<b>-1%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	5	5	5
Part Time	0	0	0

**BUDGET HIGHLIGHTS:**

- ↓ Capital expenditures decreased by \$19,437 as there are no computer replacements in FY2018.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>TY2015 Actual</b>	<b>TY2016 Actual</b>	<b>TY2017 Projected</b>	<b>TY2018 Target</b>
Board of Review Appeals Filed	18,543	17,800	17,000	16,000
Board of Review Appeals Filed Electronically	10,772	12,000	12,200	11,200
Percentage of BOR Appeals Filed Electronically	58%	68%	70%	70%
Board of Review Actions	23,441	24,200	24,000	22,000
Net Change in Assessed Value from Board of Review Actions (millions)	(\$327.3)	(\$361.0)	(\$300.0)	(\$280.0)
Certificates of Error Processed	3,057	3,500	3,200	3,200

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

F101 - Board of Review

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	-	94,227	141,490	268,534	268,534	189,232	281,870
<b>AH5X Personnel</b>	-	<b>94,227</b>	<b>141,490</b>	<b>268,534</b>	<b>268,534</b>	<b>189,232</b>	<b>281,870</b>
A61040 Operational Supplies	-	325	-	2,000	2,000	53	2,000
<b>AH6X Commodities</b>	-	<b>325</b>	-	<b>2,000</b>	<b>2,000</b>	<b>53</b>	<b>2,000</b>
A74080 H/L/D Employee Benefits	-	141	212	24,014	24,014	11,771	24,477
A74100 Retirement Benefits/FICA	-	6,859	10,824	20,543	20,543	13,694	21,563
A74110 Retirement Benefits/IMRF	-	9,648	14,923	28,008	28,008	18,657	28,412
<b>AH74X Benefits</b>	-	<b>16,648</b>	<b>25,958</b>	<b>72,565</b>	<b>72,565</b>	<b>44,121</b>	<b>74,453</b>
A71150 Consultants	-	6,800	44,623	30,000	30,000	-	30,000
A71450 Mileage Reimbursement	-	300	260	300	300	-	300
A71500 Trips And Training	-	2,836	3,529	2,000	2,000	3,151	2,000
A71810 Dues And Subscriptions	-	3,829	11,989	12,256	12,256	8,276	12,256
A71840 Publications & Legal Notices	-	14,425	3,200	3,000	3,000	1,882	3,000
A72530 Equipment Rental	-	-	3,105	3,600	3,600	2,415	3,600
A72970 Per Diem Fees	-	89,350	126,350	100,000	100,000	59,025	100,000
<b>AH7X Contractuals</b>	-	<b>117,541</b>	<b>193,055</b>	<b>151,156</b>	<b>151,156</b>	<b>74,749</b>	<b>151,156</b>
A84030 Computer Equipment	-	-	-	19,437	-	-	-
<b>AH8X Capital Expenditures</b>	-	-	-	<b>19,437</b>	-	-	-
<b>AHEX Total Expenses</b>	-	<b>228,741</b>	<b>360,504</b>	<b>513,692</b>	<b>494,255</b>	<b>308,156</b>	<b>509,478</b>



Financial and Administrative Committee  
**Chief County Assessment Office**

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

**FINANCIAL SUMMARY:**

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	74,953	82,008	82,008	83,510	1,502	2%
A46X Charges for Services	1,733	4,200	4,200	1,700	(2,500)	-60%
<b>AH4X Total Revenue</b>	<b>76,686</b>	<b>86,208</b>	<b>86,208</b>	<b>85,210</b>	<b>(998)</b>	<b>-1%</b>
AH5X Personnel	1,382,093	1,285,064	1,285,064	1,333,686	48,622	4%
AH6X Commodities	35,128	50,000	50,000	50,000	0	0%
AH74X Benefits	503,357	509,168	509,168	511,900	2,732	1%
AH7X Contractuals	93,549	104,520	104,520	104,520	0	0%
AH8X Capital Expenditures	0	16,428	0	0	(16,428)	-100%
<b>AHEX Total Expenses</b>	<b>2,014,127</b>	<b>1,965,180</b>	<b>1,948,752</b>	<b>2,000,106</b>	<b>34,925</b>	<b>2%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	24	23	23
Part Time	1	0	0

**BUDGET HIGHLIGHTS:**

↓ Capital expenditures decreased by \$16,428 as there are no computer replacements in FY2018.

**PERFORMANCE INFORMATION:**

Measurement	TY2015 Actual	TY2016 Actual	TY2017 Projected	TY2018 Target
Number of Real Estate Parcels	282,959	283,000	283,000	283,000
Assessed Value of New Property (millions)	\$112.1	\$167.9	\$164.3	\$175.0
Web Site Traffic – Page Views	2,159,268	2,500,000	2,600,000	2,300,000

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45280	Salary Reimbursement	80,960	77,462	72,403	79,008	79,008	66,586	81,010
A45400	Revenue From Other Government Bodies	3,800	2,550	2,550	3,000	3,000	1,650	2,500
<b>A45X Intergovernmental</b>		<b>84,760</b>	<b>80,012</b>	<b>74,953</b>	<b>82,008</b>	<b>82,008</b>	<b>68,236</b>	<b>83,510</b>
A46010	Fees	5,050	1,674	1,700	4,000	4,000	89	1,500
A46400	Drug Treatment	-	-	-	-	-	300	-
A46420	Copy Charges	-	1,642	33	200	200	309	200
<b>A46X Charges for Services</b>		<b>5,050</b>	<b>3,316</b>	<b>1,733</b>	<b>4,200</b>	<b>4,200</b>	<b>698</b>	<b>1,700</b>
A49910	All Other Miscellaneous Revenue	-	28	-	-	-	-	-
<b>AHM Miscellaneous .</b>		<b>-</b>	<b>28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>89,810</b>	<b>83,356</b>	<b>76,686</b>	<b>86,208</b>	<b>86,208</b>	<b>68,934</b>	<b>85,210</b>

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

F101 - Chief County Assessment Office

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	1,070,503	1,247,847	1,328,268	1,263,343	1,263,343	1,028,832	1,313,072
A51120	Permanent PT Salaries/Wages	-	5,025	-	-	-	-	-
A51140	Overtime Salaries And Wages	7,099	6,749	8,998	15,721	15,721	5,198	16,114
A51200	Temporary PT Salaries/Wages	-	-	19,905	-	-	8,867	-
A51210	Performance Appraisals	-	-	4,908	-	-	3,231	-
A51220	Vacation payout	-	14,461	7,619	-	-	-	-
A51230	Sick Payout	-	13,358	7,146	-	-	-	-
A51240	Opt Out Premium	1,500	3,461	5,250	6,000	6,000	3,634	4,500
<b>AH5X Personnel</b>		<b>1,079,102</b>	<b>1,290,901</b>	<b>1,382,093</b>	<b>1,285,064</b>	<b>1,285,064</b>	<b>1,049,763</b>	<b>1,333,686</b>
A61010	Office Supplies	-	-	814	2,500	2,500	-	2,500
A61030	Books Manuals And Periodicals	64	1,431	896	1,500	1,500	341	1,500
A61040	Operational Supplies	33,505	29,514	33,074	43,500	43,500	25,400	43,500
A65030	Highway Materials	-	-	-	-	-	10	-
A65090	Gasoline	1,274	533	344	2,500	2,500	351	2,500
<b>AH6X Commodities</b>		<b>34,843</b>	<b>31,478</b>	<b>35,128</b>	<b>50,000</b>	<b>50,000</b>	<b>26,102</b>	<b>50,000</b>
A74080	H/L/D Employee Benefits	210,233	251,890	272,869	276,828	276,828	223,072	279,061
A74100	Retirement Benefits/FICA	77,138	93,372	99,758	98,307	98,307	76,140	101,756
A74110	Retirement Benefits/IMRF	119,574	126,577	130,731	134,032	134,032	97,967	131,083
<b>AH74X Benefits</b>		<b>406,945</b>	<b>471,839</b>	<b>503,357</b>	<b>509,168</b>	<b>509,168</b>	<b>397,179</b>	<b>511,900</b>
A71150	Consultants	32,832	750	44,665	20,000	20,000	9,398	20,000
A71450	Mileage Reimbursement	2,258	3,140	1,185	4,700	4,700	1,691	4,700
A71470	Employee Relations	-	940	1,114	725	725	408	725
A71500	Trips And Training	6,344	10,182	22,116	20,000	20,000	9,340	20,000
A71810	Dues And Subscriptions	13,262	11,437	2,900	2,375	2,375	4,823	2,375
A71840	Publications & Legal Notices	67,303	205,404	14,112	45,000	45,000	16,593	45,000
A71950	Cellular Phones	152	152	-	-	-	-	-
A71955	Cell Phone Allowance	1,800	1,800	1,838	1,800	1,800	1,500	1,800
A71960	Data/Telecommunications	380	304	380	540	540	342	540
A72210	Motor Vehicle Maintenance & Repairs	696	1,774	76	2,000	2,000	336	2,000
A72260	Office Equip Maintenance And Repairs	-	-	38	500	500	-	500
A72520	Record Storage	-	-	2,457	3,000	3,000	2,197	3,000
A72530	Equipment Rental	3,057	2,073	1,786	2,880	2,880	1,538	2,880
A72970	Per Diem Fees	144,707	6,500	-	-	-	-	-
A79950	All Other Miscellaneous	205	1,044	882	1,000	1,000	372	1,000
<b>AH7X Contractuals</b>		<b>272,996</b>	<b>245,500</b>	<b>93,549</b>	<b>104,520</b>	<b>104,520</b>	<b>48,538</b>	<b>104,520</b>
A84030	Computer Equipment	-	-	-	16,428	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>16,428</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>1,793,886</b>	<b>2,039,718</b>	<b>2,014,127</b>	<b>1,965,180</b>	<b>1,948,752</b>	<b>1,521,582</b>	<b>2,000,106</b>



## Law and Judicial Committee

# Circuit Court Clerk

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	212,065	275,000	275,000	551,000	276,000	100%
A46X Charges for Services	7,543,885	8,013,180	8,013,180	7,734,000	(279,180)	-3%
AHM Miscellaneous	1,150,178	1,166,650	1,166,650	1,170,150	3,500	0%
<b>AH4X Total Revenue</b>	<b>8,906,127</b>	<b>9,454,830</b>	<b>9,454,830</b>	<b>9,455,150</b>	<b>320</b>	<b>0%</b>
AH5X Personnel	5,690,153	5,623,990	5,623,990	5,802,829	178,839	3%
AH6X Commodities	116,373	132,700	132,700	185,000	52,300	39%
AH74X Benefits	2,510,287	2,537,372	2,537,373	2,655,959	118,586	5%
AH7X Contractuals	128,546	180,200	180,200	218,450	38,250	21%
AH8X Capital Expenditures	0	0	0	28,000	28,000	0%
<b>AHEX Total Expenses</b>	<b>8,445,358</b>	<b>8,474,262</b>	<b>8,474,263</b>	<b>8,890,238</b>	<b>415,976</b>	<b>5%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	137	133	133
Part Time	7	4	3

### BUDGET HIGHLIGHTS:

- ❖ The staffing summary reflects a correction from previous years. The correct FTE counts are presented above.
- ❖ Revenues are projected to be flat.
- ↑ Operational Supplies (61040) increased due to costs being moved from Office Supplies (61010) and the anticipated cost of toner needed once e-filing is implemented.
- ↑ Capital expenses increased for a replacement vehicle and a new cash machine.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>CY2014 Actual</b>	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Year-to-date</b>
Civil Cases – New Filings	24,486	22,889	22,374	11,648
Civil Cases – Disposed	26,927	39,287	24,310	11,920
Criminal Cases – New Filings	8,830	8,224	8,140	3,701
Criminal Cases – Disposed	10,403	8,692	8,538	4,062
Juvenile Cases – New Filings	928	955	888	401
Juvenile Cases – Disposed	1,029	948	846	491
Traffic Cases – New Filings	128,871	117,071	106,698	52,851
Traffic Cases – Disposed	136,795	122,093	109,950	51,793

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2017 Year-to-date numbers are from the activity in the first half of the calendar year.
- ❖ 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

F101 - Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A43030	Fines Circuit Clerk	277,665	260,219	212,065	275,000	275,000	152,041	250,000
A43085	Drug Addiction Services Fine	-	-	-	-	-	945	500
A43087	Circuit Clerk Automatic Expungement	-	-	-	-	-	630	500
A43120	INTC - Interest County	-	-	-	-	-	216,332	300,000
<b>A43X Fines and Forfeitures</b>		<b>277,665</b>	<b>260,219</b>	<b>212,065</b>	<b>275,000</b>	<b>275,000</b>	<b>369,948</b>	<b>551,000</b>
A46040	Annual Support Fee's	87,432	114,806	116,109	175,000	175,000	105,590	115,000
A46050	Docket Fees	2,462,839	2,265,684	2,163,936	2,300,000	2,300,000	1,637,802	2,200,000
A46060	Appearance Fees	404,976	381,540	371,525	400,000	400,000	263,815	380,000
A46070	Transcripts _A46070	308,296	276,285	293,052	300,000	300,000	217,487	300,000
A46080	Citations	66,775	63,655	62,115	65,000	65,000	45,200	65,000
A46090	Traffic Costs	1,566,267	1,782,736	1,542,691	1,625,000	1,625,000	1,008,648	1,625,000
A46100	Passports	66,900	64,900	91,175	100,000	100,000	75,750	100,000
A46110	Bond Forfeitures	324,356	362,708	408,935	370,000	370,000	268,465	375,000
A46120	Bond Fees	481,475	448,147	495,200	490,000	490,000	325,690	460,000
A46130	Jury Demand	166,805	197,145	224,004	225,000	225,000	132,820	200,000
A46140	Adoption Fees	5,000	2,150	1,700	2,500	2,500	1,250	2,000
A46155	Specialty Court Fee	3,082	3,262	2,689	3,500	3,500	1,182	2,500
A46160	Court Security Fees	1,421,777	1,359,450	1,228,533	1,360,000	1,360,000	865,700	1,360,000
A46165	Therapeutic Intensive Monitoring Court Fee	2,873	4,195	6,274	5,000	5,000	6,727	6,500
A46312	ABAC-Abandoned Resi Prop Muni Relief Fund-Cir Clrk	1	-	-	-	-	-	-
A46395	Clerk Admin Fee	298,661	289,128	252,878	285,000	285,000	178,569	265,000
A46405	Single Drug Test Fee	578	1,258	1,149	1,500	1,500	450	1,000
A46406	Multiple Drug Test Fee	149	25	225	-	-	-	-
A46440	Urine Analysis Test	173,471	177,265	175,428	195,000	195,000	117,859	190,000
A46455	Domestic Battery Fine - Circuit Clerk	84	70	59	100	100	62	100
A46465	Alternative Juror Fee	-	875	12,600	15,000	15,000	-	-
A46520	DNAC	4,966	5,291	4,824	5,000	5,000	2,900	5,000
A46730	Northern Illinois Crime Lab	-	-2,190	2,190	-	-	-	-
A46735	Crime Lab Clerk Fee	4,752	3,913	3,193	4,000	4,000	2,049	3,000
A46780	County Trauma Center	8,854	8,658	7,986	9,000	9,000	5,263	8,000
A46790	Domestic Violence	881	410	200	500	500	743	800
A46800	Alias Search Fees	32,260	28,975	25,125	28,000	28,000	21,688	26,000
A46810	Records Search Fees	9,756	11,382	14,130	14,000	14,000	7,410	14,000
A46820	Expungement Fees	37,027	32,824	29,880	35,000	35,000	22,240	30,000
A46950	DUI Fund - County	100	50	60	80	80	40	100
A46977	Prison Review - State	-	-6,020	6,020	-	-	4,911	-
<b>A46X Charges for Services</b>		<b>7,940,392</b>	<b>7,878,576</b>	<b>7,543,885</b>	<b>8,013,180</b>	<b>8,013,180</b>	<b>5,320,312</b>	<b>7,734,000</b>
A48010	Interest	6,387	6,298	6,269	7,500	7,500	4,691	6,500
A48060	Dependent Children Parents	2,930	7,772	2,470	4,000	4,000	625	2,500
A48070	Postage Charges	32,651	23,756	27,932	20,000	20,000	18,826	26,000
A48080	Surcharge On Fines	31,053	33,078	35,741	35,000	35,000	133,543	35,000
A48085	Percentage on TR CV Cases - County	1,242,351	1,190,527	1,077,616	1,100,000	1,100,000	839,773	1,100,000
A49910	All Other Miscellaneous Revenue	125	25	150	150	150	75	150
<b>AHM Miscellaneous .</b>		<b>1,315,496</b>	<b>1,261,455</b>	<b>1,150,178</b>	<b>1,166,650</b>	<b>1,166,650</b>	<b>997,533</b>	<b>1,170,150</b>
<b>AH4X Total Revenue</b>		<b>9,533,553</b>	<b>9,400,251</b>	<b>8,906,127</b>	<b>9,454,830</b>	<b>9,454,830</b>	<b>6,687,793</b>	<b>9,455,150</b>

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

F101 - Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	5,731,187	5,671,558	5,487,199	5,662,239	5,662,239	4,361,588	5,805,697
A51120	Permanent PT Salaries/Wages	92,557	46,210	23,015	36,059	36,059	6,987	36,960
A51135	Payroll Contingency	-	-	-	-161,297	-161,297	-	-160,402
A51140	Overtime Salaries And Wages	10,884	27,734	20,685	16,170	16,170	12,818	16,574
A51145	Back Pay Wages	40,000	-	-	-	-	23,557	-
A51160	Holiday Pay	-	-	-	-	-	118	-
A51180	Special Pay	-	-	-	-	-	1,100	30,000
A51200	Temporary PT Salaries/Wages	-	1,520	58,558	56,000	56,000	4,023	56,000
A51210	Performance Appraisals	14,378	14,024	13,708	-	-	2,088	-
A51220	Vacation payout	30,551	31,745	43,771	-	-	57,870	-
A51230	Sick Payout	12,413	15,200	28,449	-	-	21,495	-
A51240	Opt Out Premium	10,903	14,769	14,769	14,820	14,820	15,634	18,000
A51260	Incentive payments	-	-	-	-	-	11,939	-
<b>AH5X Personnel</b>		<b>5,942,874</b>	<b>5,822,760</b>	<b>5,690,153</b>	<b>5,623,990</b>	<b>5,623,990</b>	<b>4,519,216</b>	<b>5,802,829</b>
A61010	Office Supplies	168,136	184,959	115,626	129,500	129,500	74,354	29,500
A61020	Computer Supplies	-	-	-	-	-	5,868	3,000
A61030	Books Manuals And Periodicals	1,454	126	139	1,700	1,700	-	1,000
A61040	Operational Supplies	630	647	-	-	-	-	150,000
A65090	Gasoline	1,203	826	608	1,500	1,500	371	1,500
A65120	Automobile Repairs and Maintenance	12	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>171,436</b>	<b>186,559</b>	<b>116,373</b>	<b>132,700</b>	<b>132,700</b>	<b>80,593</b>	<b>185,000</b>
A74080	H/L/D Employee Benefits	1,534,232	1,545,719	1,528,517	1,530,145	1,530,145	1,156,067	1,637,200
A74100	Retirement Benefits/FICA	436,922	427,003	417,292	430,357	430,357	327,844	443,609
A74110	Retirement Benefits/IMRF	652,379	598,114	564,478	576,870	576,870	446,990	575,150
<b>AH74X Benefits</b>		<b>2,623,532</b>	<b>2,570,836</b>	<b>2,510,287</b>	<b>2,537,372</b>	<b>2,537,373</b>	<b>1,930,900</b>	<b>2,655,959</b>
A71150	Consultants	-	-	10,365	5,000	5,000	-	32,000
A71230	Software Maintenance	-	-	1,104	-	-	-	-
A71450	Mileage Reimbursement	3,083	3,772	3,741	2,500	2,500	2,237	4,000
A71470	Employee Relations	-	-	1,465	3,450	3,450	1,491	3,400
A71500	Trips And Training	12,335	21,108	13,408	15,000	15,000	5,802	20,000
A71810	Dues And Subscriptions	3,979	4,778	5,307	4,500	4,500	3,277	4,500
A71820	Dues	-	315	-	-	-	-	-
A71840	Publications & Legal Notices	-	-	277	-	-	-	-
A71850	Advertising	-	-	1,661	10,000	10,000	110	5,000
A71955	Cell Phone Allowance	900	900	900	1,000	1,000	185	1,000
A71960	Data/Telecommunications	-	-	395	-	-	-	-
A71970	Courier Services	-	14,296	15,744	18,250	18,250	12,474	18,250
A72210	Motor Vehicle Maintenance & Repairs	174	1,963	1,086	1,000	1,000	206	1,000
A72260	Office Equip Maintenance And Repairs	33,319	29,793	15,015	10,000	10,000	9,213	10,000
A72280	Equipment Maintenance	-	1,320	-	-	-	-	-
A72510	Building Rentals	-	-	-	16,500	16,500	12,321	16,500
A72520	Record Storage	-	-	6,426	5,000	5,000	2,600	8,500
A72530	Equipment Rental	17,853	12,836	11,102	20,000	20,000	8,219	24,800
A72815	Bank Service Charges	3,243	4,629	3,002	5,000	5,000	2,021	5,000
A72830	Printing Services	-	-	37,412	60,000	60,000	44,144	60,000
A73190	Bad Debt Expense	-	-	-	1,500	1,500	-	-
A79940	Miscell Contractual Services	24,140	35,375	-	-	-	2,250	3,000
A79950	All Other Miscellaneous	2,053	723	137	1,500	1,500	257	1,500
<b>AH7X Contractuals</b>		<b>101,079</b>	<b>131,808</b>	<b>128,546</b>	<b>180,200</b>	<b>180,200</b>	<b>106,808</b>	<b>218,450</b>

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

F101 - Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A83010	Motor Vehicles	-	-	-	-	-	-	25,000
A84060	Furniture And Office Equipment	-	-	-	-	-	-	3,000
<b>AH8X Capital Expenditures</b>		-	-	-	-	-	-	<b>28,000</b>
<b>AHEX Total Expenses</b>		<b>8,838,921</b>	<b>8,711,963</b>	<b>8,445,358</b>	<b>8,474,262</b>	<b>8,474,263</b>	<b>6,637,518</b>	<b>8,890,238</b>



## Circuit Courts

**DEPARTMENT PURPOSE:** The Nineteenth Judicial Circuit Court is an independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding and interpreting the law, and 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,437,026	3,761,764	3,760,042	3,771,764	10,000	0%
A46X Charges for Services	989,046	1,032,300	1,032,300	928,700	(103,600)	-10%
A49X Transfers	556,835	833,780	833,780	558,680	(275,100)	-33%
AHM Miscellaneous	77,282	74,000	74,000	74,000	0	0%
<b>AH4X Total Revenue</b>	<b>6,060,189</b>	<b>5,701,844</b>	<b>5,700,122</b>	<b>5,333,144</b>	<b>(368,700)</b>	<b>-6%</b>
AH5X Personnel	9,892,724	9,718,330	9,718,330	9,658,846	(59,484)	-1%
AH6X Commodities	67,503	63,900	63,900	71,650	7,750	12%
AH74X Benefits	3,702,550	3,678,502	3,678,502	3,654,589	(23,914)	-1%
AH7X Contractuals	1,684,128	1,686,100	1,774,399	1,534,760	(151,340)	-9%
AH8X Capital Expenditures	0	25,000	0	34,250	9,250	37%
<b>AHEX Total Expenses</b>	<b>15,346,905</b>	<b>15,171,832</b>	<b>15,235,131</b>	<b>14,954,094</b>	<b>(217,738)</b>	<b>-1%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	148	148	148
Part Time	7	7	7

### BUDGET HIGHLIGHTS:

- ↓ Personnel costs (5x) decreased due to the County ARO program.
- ↓ Salary Reimbursement (45280) is flat, while other revenues are projected to decrease, based upon current activity. Examples include Specialty Court Fee (46155), Drug Court Fee (46157), and Court System Fee (46390).
- ↓ Transfers from Other Funds (49920) decreased \$275,100 due to a reduction in the amount of the Probation Services Fee transfer.
- ↓ Jurors Fees (72910) decreased \$150,000 due to a change in state legislation that lowers the cost for jurors.
- ↑ Capital Expenditures increased \$9,250 for the cyclical replacement of office and courtroom furniture.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
Court Clearance Rates	101.1%	101.2%	102.6%	100%	100%
Interpreter Services – Number of Cases	45,245	40,472	39,636	40,000	40,000
Juror Satisfaction Rating	84.1%	87.7%	90.2%	>85%	>85%
Adult Pretrial Services Investigations	3,790	3,676	4,004	4,600	4,700
Adult Pretrial Services Caseload	2,229	2,455	2,758	2,900	3,050
Adult Probation Caseload	6,893	6,639	6,452	6,300	6,400
Adult Probation Treatment Completed Rate	74.2%	74.8%	71.9%	75.0%	75.0%
Adult Public Service Hours Successfully Completed ( <i>Annual</i> )	245,384	243,395	237,815	233,315	230,000
Psychological Services Assessments Completed	447	453	431	450	450
Client Satisfaction Rating – Adult Probation Services	80.3%	75.5%	77.2%	>80%	>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

F101 - Circuit Courts

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45280	Salary Reimbursement	2,222,963	4,607,879	3,999,397	3,726,764	3,726,764	-714,757	3,726,764
A45340	Other Federal Funds	356,812	383,990	397,037	-	-1,722	44,491	-
A45350	Other State Funds	318,595	292,640	37,921	35,000	35,000	-47,600	45,000
A45400	Revenue From Other Government Bodies	5,662	7,449	2,671	-	-	-	-
<b>A45X Intergovernmental</b>		<b>2,904,032</b>	<b>5,291,958</b>	<b>4,437,026</b>	<b>3,761,764</b>	<b>3,760,042</b>	<b>717,865</b>	<b>3,771,764</b>
A46155	Specialty Court Fee	315,402	312,010	277,442	315,000	315,000	189,036	270,000
A46157	Drug Court Fee	169,036	151,814	135,577	150,000	150,000	92,312	135,000
A46337	Foreclosure Mediation Fees	272,625	236,875	194,375	170,000	170,000	141,125	170,000
A46390	Court System Fee	418,267	404,461	363,727	380,000	380,000	254,630	340,000
A46392	Probation - Public Service Conversion Fee	2,425	1,450	3,509	1,900	1,900	1,011	1,200
A46440	Urine Analysis Test	-	405	2,285	400	400	2,340	2,500
A46850	All Other Charges For Services	15,942	16,288	12,130	15,000	15,000	10,360	10,000
<b>A46X Charges for Services</b>		<b>1,193,697</b>	<b>1,123,303</b>	<b>989,046</b>	<b>1,032,300</b>	<b>1,032,300</b>	<b>690,814</b>	<b>928,700</b>
A49920	Transfers From Other Funds	412,791	164,897	556,835	833,780	833,780	-	558,680
<b>A49X Transfers</b>		<b>412,791</b>	<b>164,897</b>	<b>556,835</b>	<b>833,780</b>	<b>833,780</b>	<b>-</b>	<b>558,680</b>
A48095	Reimbursements from Attorneys	269	2,127	965	-	-	890	-
A48320	Proceeds From Sale Of Assets	-	15	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	81,556	74,255	76,317	74,000	74,000	159	74,000
<b>AHM Miscellaneous</b>		<b>81,825</b>	<b>76,397</b>	<b>77,282</b>	<b>74,000</b>	<b>74,000</b>	<b>1,049</b>	<b>74,000</b>
<b>AH4X Total Revenue</b>		<b>4,592,346</b>	<b>6,656,555</b>	<b>6,060,189</b>	<b>5,701,844</b>	<b>5,700,122</b>	<b>26,003</b>	<b>5,333,144</b>

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

F101 - Circuit Courts

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	9,206,305	9,419,797	9,640,287	9,717,514	9,717,514	7,599,074	9,641,830
A51120	Permanent PT Salaries/Wages	161,657	173,111	181,468	164,326	164,326	126,393	177,039
A51135	Payroll Contingency	-	-	-	-202,907	-202,907	-	-197,164
A51140	Overtime Salaries And Wages	6,922	3,620	1,454	9,702	9,702	2,734	9,944
A51160	Holiday Pay	1,472	1,144	868	-	-	843	-
A51180	Special Pay	12,502	13,191	12,829	16,195	16,195	10,289	16,754
A51200	Temporary PT Salaries/Wages	-	792	3,380	-	-	-	-
A51210	Performance Appraisals	39,980	41,916	4,061	-	-	2,458	-
A51220	Vacation payout	41,609	13,083	18,627	-	-	41,353	-
A51230	Sick Payout	53,613	-	13,134	-	-	11,366	-
A51240	Opt Out Premium	18,749	17,595	16,615	13,500	13,500	9,923	10,442
A51260	Incentive payments	-	-	-	-	-	111,406	-
<b>AH5X Personnel</b>		<b>9,542,809</b>	<b>9,684,248</b>	<b>9,892,724</b>	<b>9,718,330</b>	<b>9,718,330</b>	<b>7,915,838</b>	<b>9,658,846</b>
A61010	Office Supplies	13,445	10,312	9,287	11,000	11,000	5,123	11,000
A61020	Computer Supplies	2,791	2,912	2,447	4,000	4,000	2,239	4,000
A61030	Books Manuals And Periodicals	637	21,919	13,170	16,500	16,500	9,087	22,000
A61040	Operational Supplies	42,844	34,882	42,508	32,250	32,250	25,495	34,500
A65020	Laboratory Supplies	25,533	25,884	-	-	-	-	-
A65090	Gasoline	138	145	90	150	150	20	150
<b>AH6X Commodities</b>		<b>85,388</b>	<b>96,054</b>	<b>67,503</b>	<b>63,900</b>	<b>63,900</b>	<b>41,963</b>	<b>71,650</b>
A74080	H/L/D Employee Benefits	1,839,107	1,903,569	1,984,326	1,938,567	1,938,567	1,580,546	1,962,214
A74100	Retirement Benefits/FICA	700,543	708,469	722,289	743,452	743,452	578,156	736,575
A74110	Retirement Benefits/IMRF	1,054,893	997,739	995,935	996,483	996,483	770,856	955,799
<b>AH74X Benefits</b>		<b>3,594,544</b>	<b>3,609,777</b>	<b>3,702,550</b>	<b>3,678,502</b>	<b>3,678,502</b>	<b>2,929,558</b>	<b>3,654,589</b>
A71120	Interpreters	126,084	133,728	134,761	145,500	145,500	108,722	145,500
A71130	Court Reporters	8,205	8,735	14,022	10,000	10,000	5,396	10,000
A71140	Legal Services	348,390	352,925	275,724	180,000	172,194	137,014	180,000
A71220	Computer Services	2,690	36,542	37,637	45,000	45,000	25,685	45,000
A71230	Software Maintenance	-	-	31,742	76,800	76,800	31,407	76,800
A71330	Medical Fees	13,048	15,745	9,691	13,000	13,000	11,420	13,000
A71450	Mileage Reimbursement	962	519	241	600	600	628	600
A71470	Employee Relations	-	3,272	3,597	3,925	3,925	3,481	3,925
A71500	Trips And Training	31,063	26,168	14,664	10,000	10,000	6,899	10,000
A71650	Security Services	6,466	8,005	1,502	-	-	-	-
A71810	Dues And Subscriptions	16,750	14,125	14,658	16,975	16,975	14,020	16,975
A71840	Publications & Legal Notices	12,448	12,527	10,660	12,000	12,000	8,417	12,000
A71950	Cellular Phones	456	266	606	-	-	501	-
A71955	Cell Phone Allowance	-	-	-	-	-	275	660
A71970	Courier Services	-	-	191	-	-	-	-
A72020	Investigative Expense	2,993	2,202	-	6,000	6,000	750	6,000
A72040	Adult Residential Treatment	491,267	403,470	106,244	309,000	309,000	212,862	309,000
A72140	Unemployment Compensation	214	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	4,521	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	78	178	180	200	200	114	200
A72280	Equipment Maintenance	1,317	1,728	1,930	1,500	1,500	125	1,500
A72520	Record Storage	-	-	5,908	6,000	6,000	4,959	6,000
A72530	Equipment Rental	16,832	14,028	14,902	28,000	28,000	11,416	26,000
A72610	Transportation/Participants	-	1,157	381	2,000	2,000	208	2,000
A72820	Postage	407	1,646	1,104	1,600	1,600	1,252	1,600

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

F101 - Circuit Courts

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72830	Printing Services	11,861	10,251	14,232	10,000	10,000	8,774	10,000
A72870	Contract Providers - Other	-	193,603	189,916	-	-	-	-
A72910	Jurors Fees	247,941	328,077	355,010	400,000	400,000	152,310	250,000
A72940	All Other Fees	18,743	27,197	-	-	-	-	-
A72960	Witness Fees	33,076	19,436	24,443	25,000	25,000	5,295	25,000
A73020	Dependent Children.	209,328	133,675	130,586	200,000	200,000	60,392	200,000
A79940	Miscell Contractual Services	409,525	329,198	269,024	174,000	240,515	111,503	174,000
A79950	All Other Miscellaneous	9,091	16,924	20,572	9,000	38,590	23,850	9,000
<b>AH7X Contractuals</b>		<b>2,023,754</b>	<b>2,095,326</b>	<b>1,684,128</b>	<b>1,686,100</b>	<b>1,774,399</b>	<b>947,674</b>	<b>1,534,760</b>
A82020	Building Improvements	-	8,945	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	-	25,000	-	-	34,250
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>8,945</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>34,250</b>
<b>AHEX Total Expenses</b>		<b>15,246,496</b>	<b>15,494,351</b>	<b>15,346,905</b>	<b>15,171,832</b>	<b>15,235,131</b>	<b>11,835,033</b>	<b>14,954,094</b>



# 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	16,377	25,000	25,000	25,000	0	0%
A46X Charges for Services	4,791	0	0	0	0	0%
AHM Miscellaneous	70	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>21,238</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	777,944	835,214	835,214	797,902	(37,312)	-4%
AH6X Commodities	25,060	89,000	89,000	30,000	(59,000)	-66%
AH74X Benefits	258,508	297,493	297,493	290,456	(7,037)	-2%
AH7X Contractuals	259,322	212,300	212,300	419,325	207,025	98%
<b>AHEX Total Expenses</b>	<b>1,320,835</b>	<b>1,434,007</b>	<b>1,434,007</b>	<b>1,537,683</b>	<b>103,676</b>	<b>7%</b>

## STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	11	10	11
Part Time	1	3	1

## BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to remain flat in FY2018.
- ❖ The Coroner's Office position inventory includes the conversion of a toxicologist position from part-time to full-time. This change is cost-neutral as two part-time positions were eliminated to fund the change.
- ↓ Laboratory Supplies (65020) decreased \$59,000 based upon recent activity.
- ↑ Laboratory Fees (71310) increased \$50,000 for toxicology and histology services based upon recent activity.
- ↑ Medical Fees (71330) increased \$30,000 based upon recent activity.
- ↑ Burial/Cremation Services (71625) increased \$14,000 as these services are no longer funded by the State for indigent individuals. These costs were budgeted in Miscellaneous Contractual Services (79940) previously.
- ↑ Miscellaneous Contractual Services (79940) increased for body removal services. This increase is partially offset by a reduction in Overtime (51140) costs. Additional savings are also expected in vehicle replacement and liability costs.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>
Deaths Reported	4,522	4,606	4,659	5,866
Autopsies Completed	210	230	N/A	332
Coroner's Cases*	402	436	450	570

\* Items previously reported as "Inquests Completed" and "Inquiries Completed" have been combined into "Coroner's Cases".

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Coroner

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45333	Grants - State	4,320	4,334	-	-	-	9,191	-
A45400	Revenue From Other Government Bodies	27,680	29,795	16,377	25,000	25,000	1,191	25,000
<b>A45X Intergovernmental</b>		<b>32,000</b>	<b>34,128</b>	<b>16,377</b>	<b>25,000</b>	<b>25,000</b>	<b>10,382</b>	<b>25,000</b>
A46010	Fees	1,018	-	4,791	-	-	9,767	-
<b>A46X Charges for Services</b>		<b>1,018</b>	<b>-</b>	<b>4,791</b>	<b>-</b>	<b>-</b>	<b>9,767</b>	<b>-</b>
A49999	Over Short	-	50	-	-	-	-	-
<b>A49X Transfers</b>		<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48150	Donations	20	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	70	-	-	-	-
<b>AHM Miscellaneous</b>		<b>20</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>33,038</b>	<b>34,178</b>	<b>21,238</b>	<b>25,000</b>	<b>25,000</b>	<b>20,149</b>	<b>25,000</b>

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

F101 - County Coroner

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	671,820	668,701	672,332	715,701	715,701	533,441	755,297
A51120	Permanent PT Salaries/Wages	35,159	37,511	37,064	73,785	73,785	25,803	16,105
A51140	Overtime Salaries And Wages	41,655	43,180	62,107	44,228	44,228	50,917	25,000
A51145	Back Pay Wages	-	1,006	754	-	-	129,175	-
A51160	Holiday Pay	1,474	206	77	-	-	982	-
A51180	Special Pay	1,200	1,471	348	-	-	-	-
A51220	Vacation payout	-	1,443	3,761	-	-	13,706	-
A51230	Sick Payout	-	-	-	-	-	8,293	-
A51240	Opt Out Premium	2,250	2,942	1,500	1,500	1,500	1,211	1,500
<b>AH5X Personnel</b>		<b>753,558</b>	<b>756,459</b>	<b>777,944</b>	<b>835,214</b>	<b>835,214</b>	<b>763,528</b>	<b>797,902</b>
A61020	Computer Supplies	-	569	-	-	-	-	-
A61040	Operational Supplies	-	670	-	-	-	-	-
A62010	Medical Supplies	9,418	15,159	-	-	-	-	-
A65020	Laboratory Supplies	56,066	74,626	25,060	89,000	89,000	11,848	30,000
<b>AH6X Commodities</b>		<b>65,484</b>	<b>91,024</b>	<b>25,060</b>	<b>89,000</b>	<b>89,000</b>	<b>11,848</b>	<b>30,000</b>
A74080	H/L/D Employee Benefits	144,733	142,823	123,434	154,182	154,182	102,936	149,725
A74100	Retirement Benefits/FICA	54,504	55,177	56,557	63,894	63,894	56,413	61,422
A74110	Retirement Benefits/IMRF	82,435	78,526	78,518	79,417	79,417	63,676	79,309
<b>AH74X Benefits</b>		<b>281,672</b>	<b>276,526</b>	<b>258,508</b>	<b>297,493</b>	<b>297,493</b>	<b>223,025</b>	<b>290,456</b>
A71310	Laboratory Fees	-	-	-	-	-	21,454	50,000
A71330	Medical Fees	184,500	196,650	254,650	200,000	200,000	179,260	230,000
A71470	Employee Relations	-	96	267	300	300	71	325
A71500	Trips And Training	2,077	2,362	-	-	-	-	-
A71625	Burial/Cremation Services	-	-	-	-	-	1,300	14,000
A71840	Publications & Legal Notices	-	-	-	-	-	515	-
A71950	Cellular Phones	-	4,553	-	-	-	-	-
A79940	Miscell Contractual Services	5,750	7,313	4,405	12,000	12,000	-	125,000
<b>AH7X Contractuals</b>		<b>192,327</b>	<b>210,973</b>	<b>259,322</b>	<b>212,300</b>	<b>212,300</b>	<b>202,600</b>	<b>419,325</b>
<b>AH7X Total Expenses</b>		<b>1,293,041</b>	<b>1,334,982</b>	<b>1,320,835</b>	<b>1,434,007</b>	<b>1,434,007</b>	<b>1,201,001</b>	<b>1,537,683</b>

## Corporate Capital Improvements

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,274	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>5,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	425,099	0	2,639,838	0	0	0%
AH8X Capital Expenditures	15,796,021	0	73,558,724	0	0	0%
<b>AHEX Total Expenses</b>	<b>16,221,120</b>	<b>0</b>	<b>76,198,562</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45333	Grants - State	224,918	-	-	-	-	-	-
A45334	Grants - Federal	-	-	5,274	-	-	-	-
A45400	Revenue From Other Government Bodies	1,002,449	226,363	-	-	-	-	-
<b>A45X Intergovernmental</b>		<b>1,227,367</b>	<b>226,363</b>	<b>5,274</b>	-	-	-	-
<b>AH4X Total Revenue</b>		<b>1,227,367</b>	<b>226,363</b>	<b>5,274</b>	-	-	-	-

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

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	3,006,408	2,278,442	188,368	-	1,624,493	40,772	-
A71170	Engineering Services	172,415	86,205	-	-	-	-	-
A71180	Architectural Services	20,382	29,464	-	-	-	-	-
A79940	Miscell Contractual Services	-	63,682	236,731	-	1,009,970	66,113	-
A79950	All Other Miscellaneous	115,000	-	-	-	5,376	-	-
<b>AH7X Contractuals</b>		<b>3,314,205</b>	<b>2,457,793</b>	<b>425,099</b>	<b>-</b>	<b>2,639,838</b>	<b>106,885</b>	<b>-</b>
A81010	Land Purchased	-31,937	-	8,504	-	836,581	-	-
A82010	Buildings And Structures	352,976	400	-	-	-	-	-
A82020	Building Improvements	10,802,384	8,123,428	10,204,090	-	63,044,253	10,571,545	-
A84020	Radios & Electronic Equipment	3,736,324	5,145,209	101,854	-	348,071	970,768	-
A84030	Computer Equipment	109,581	460,560	2,471,054	-	500,000	4,460	-
A84040	Computer System Software	2,838,886	1,038,584	3,063,464	-	8,829,818	1,840,809	-
A84045	Security Equipment	-	97,648	-	-	-	-	-
A84100	Miscellaneous Equipment	217,520	166,680	-	-	-	-	-
A85020	Roads & Road Constr & Maintenance	1,182	-	-	-	-	-	-
A85070	All Other Capital Outlay	48,088	487,337	-52,944	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>18,075,004</b>	<b>15,519,845</b>	<b>15,796,021</b>	<b>-</b>	<b>73,558,724</b>	<b>13,387,583</b>	<b>-</b>
<b>AH8X Total Expenses</b>		<b>21,389,210</b>	<b>17,977,638</b>	<b>16,221,120</b>	<b>-</b>	<b>76,198,562</b>	<b>13,494,468</b>	<b>-</b>



## Financial and Administrative Committee

# County Administrator

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,584,029	1,340,500	1,340,500	1,512,000	171,500	13%
A45X Intergovernmental	205,020	155,000	155,000	155,000	0	0%
A46X Charges for Services	29,398	32,000	32,000	24,000	(8,000)	-25%
AHM Miscellaneous	155	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>1,818,603</b>	<b>1,527,500</b>	<b>1,527,500</b>	<b>1,691,000</b>	<b>163,500</b>	<b>11%</b>
AH5X Personnel	1,802,824	1,742,316	1,742,316	1,899,410	157,094	9%
AH6X Commodities	69,233	41,940	41,940	42,598	658	2%
AH74X Benefits	523,283	529,088	529,088	561,875	32,787	6%
AH7X Contractuals	420,038	435,656	435,656	247,710	(187,946)	-43%
AH8X Capital Expenditures	0	63,281	0	35,374	(27,907)	-44%
<b>AHEX Total Expenses</b>	<b>2,815,378</b>	<b>2,812,281</b>	<b>2,749,000</b>	<b>2,786,967</b>	<b>(25,314)</b>	<b>-1%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	22	18	17
Part Time	7	7	7

## BUDGET HIGHLIGHTS:

- ❖ In FY2018, two reclassifications have occurred. The first is a Management & Operations Analyst position, which has been reclassified to the temporary full-time internship of Management Fellow.
- ↓ In accordance with county policy, a temporary full-time internship shared between County Administration and Communications has been removed from the full-time headcount. The funds for this position have been shifted to Temporary Part-Time Salaries/Wages (51200).
- ↑ Revenue projections for Cable Fees (42120) and AT&T Support PEG (42130) have increased, based on historical trends.
- ↓ Radio Labor Charges (46350) and Radio Materials/Parts Charges (46360) have been zeroed out, as DOT assumed the duties and corresponding revenues associated with these accounts in FY2017.
- ↓ Contractuals (7X) has decreased as a result of shifting \$140,000 in Consultants (71150) from the CAO budget to GOE to cover sustainability initiatives, which is consistent with other consulting services. CAO has also cut the remaining funds (\$67,254) from the former Radio Division’s budget in Miscellaneous Contractual Services (79940), as the ongoing maintenance costs for the STARCOM21 system are budgeted in GOE.
- ❖ Capital Expenditures (8X) includes one vehicle replacement in the County Administrator’s Office. The replacement will be a hybrid vehicle, in alignment with the County Board’s Strategic Plan value of “Environmental Stewardship”.

## PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Web Site Visits (millions)	2.6	2.7	2.9	2.7
Social Media Followers Gained	2,832	3,545	6,400	4,500
Facebook Reach (thousands)	647	1,269	5,000	2,000
Twitter Impressions (thousands)	299	778	980	1,000
Video Views (thousands)	111	99	113	115

- ❖ 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.
- ❖ FY2017 projections reflect increased activity associated with the summer 2017 flood.

## Lake County Revenue Budget Comparison Report - Five Year History

F101-County Administrator

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A42120	Cable Fees	1,313,508	1,240,193	1,451,748	1,230,000	1,230,000	871,107	1,400,000
A42130	AT&T Support PEG	60,317	68,683	61,381	60,500	60,500	31,351	62,000
A42140	Comcast PEG Capital	83,073	51,031	70,899	50,000	50,000	24,502	50,000
<b>A42X Licenses &amp; Permits</b>		<b>1,456,898</b>	<b>1,359,907</b>	<b>1,584,029</b>	<b>1,340,500</b>	<b>1,340,500</b>	<b>926,960</b>	<b>1,512,000</b>
A45333	Grants - State	-	40,309	32,106	-	-	-	-
A45334	Grants - Federal	248,052	113,872	172,914	155,000	155,000	27,517	155,000
<b>A45X Intergovernmental</b>		<b>248,052</b>	<b>154,181</b>	<b>205,020</b>	<b>155,000</b>	<b>155,000</b>	<b>27,517</b>	<b>155,000</b>
A46340	Radio Monthly Contracts	25,250	19,458	26,524	24,000	24,000	8,441	24,000
A46350	Radio Labor Charges	4,744	1,098	905	5,000	5,000	-	-
A46360	Radio Materials/Parts Charges	706	92	1,501	3,000	3,000	-	-
A46370	Radio Installation Charges	-	-	468	-	-	-	-
<b>A46X Charges for Services</b>		<b>30,699</b>	<b>20,648</b>	<b>29,398</b>	<b>32,000</b>	<b>32,000</b>	<b>8,441</b>	<b>24,000</b>
A49920	Transfers From Other Funds	-	951,067	-	-	-	-	-
<b>A49X Transfers</b>		<b>-</b>	<b>951,067</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals	6,944	5,478	-	-	-	-	-
A48145	Clothing Recycling Revenue	-	2	155	-	-	-	-
<b>AHM Miscellaneous</b>		<b>6,944</b>	<b>5,480</b>	<b>155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>1,742,593</b>	<b>2,491,283</b>	<b>1,818,603</b>	<b>1,527,500</b>	<b>1,527,500</b>	<b>962,918</b>	<b>1,691,000</b>

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

F101-County Administrator

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	1,496,869	1,606,838	1,609,042	1,592,980	1,592,980	1,146,244	1,719,934
A51120	Permanent PT Salaries/Wages	92,246	79,625	124,873	138,526	138,526	100,189	142,099
A51140	Overtime Salaries And Wages	12,084	13,086	17,008	-	-	33	-
A51180	Special Pay	7,210	6,866	7,216	6,310	6,310	5,654	6,300
A51200	Temporary PT Salaries/Wages	-	390	17,851	-	-	19,251	29,578
A51210	Performance Appraisals	1,836	9,664	-	-	-	-	-
A51220	Vacation payout	3,235	26,600	12,546	-	-	15,095	-
A51230	Sick Payout	-	-	9,673	-	-	-	-
A51240	Opt Out Premium	-	1,096	4,615	4,500	4,500	2,365	1,500
<b>AH5X Personnel</b>		<b>1,613,481</b>	<b>1,744,165</b>	<b>1,802,824</b>	<b>1,742,316</b>	<b>1,742,316</b>	<b>1,288,832</b>	<b>1,899,410</b>
A61010	Office Supplies	11,921	9,491	10,425	7,800	7,800	8,128	11,200
A61020	Computer Supplies	9,061	8,156	7,096	6,900	6,900	3,328	7,098
A61030	Books Manuals And Periodicals	41	-	-	150	150	-	-
A61040	Operational Supplies	34,747	42,596	48,837	24,000	24,000	17,524	22,500
A61060	Clothing And Uniforms	-	-	1,075	250	250	95	-
A61090	Printing and Photographic Supplies	-	98	431	240	240	-	-
A63010	Building, Grounds Maintenance Supplies	1,169	194	51	250	250	17	-
A65090	Gasoline	2,528	1,857	1,313	1,350	1,350	566	1,800
A65120	Automobile Repairs and Maintenance	-	-	6	1,000	1,000	258	-
<b>AH6X Commodities</b>		<b>59,466</b>	<b>62,393</b>	<b>69,233</b>	<b>41,940</b>	<b>41,940</b>	<b>29,916</b>	<b>42,598</b>
A74080	H/L/D Employee Benefits	269,179	269,067	220,658	216,216	216,216	141,870	242,681
A74100	Retirement Benefits/FICA	108,280	117,430	122,379	132,381	132,381	90,188	145,190
A74110	Retirement Benefits/IMRF	172,825	177,150	180,245	180,490	180,491	127,658	174,004
<b>AH74X Benefits</b>		<b>550,284</b>	<b>563,646</b>	<b>523,283</b>	<b>529,088</b>	<b>529,088</b>	<b>359,716</b>	<b>561,875</b>
A71150	Consultants	1,140	5,743	525	142,000	142,000	-	2,000
A71230	Software Maintenance	-	2,650	-	-	-	155,224	175,782
A71450	Mileage Reimbursement	1,679	3,033	2,535	4,020	4,020	945	3,700
A71470	Employee Relations	-	160	312	625	625	266	600
A71500	Trips And Training	14,558	23,194	28,754	14,107	14,107	8,604	20,303
A71650	Security Services	1,324	1,257	347	-	-	-	-
A71810	Dues And Subscriptions	8,287	13,385	13,839	15,770	15,770	8,958	12,900
A71840	Publications & Legal Notices	-	-	-	-	-	-	300
A71910	Gas For Heating	8,137	7,036	5,728	-	-	-	-
A71920	Electricity	45,270	47,805	43,752	-	-	-	-
A71930	Water And Sewer Charges	1,461	1,192	1,275	-	-	-	-
A71950	Cellular Phones	3,431	2,933	3,944	2,500	2,500	2,861	4,875
A71955	Cell Phone Allowance	4,975	5,365	5,335	5,580	5,580	3,750	6,600
A71960	Data/Telecommunications	1,204	1,568	1,824	1,500	1,500	372	2,000
A71965	Radio User Fees	-	-	-	2,400	2,400	776	2,400
A71970	Courier Services	-	156	148	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	1,024	2,014	3,689	800	800	197	1,500
A72240	Radio Equipment Maintenance & Repair	3,037	1,092	15,221	-	-	1,867	-
A72280	Equipment Maintenance	8,277	6,204	24,197	8,500	8,500	8,258	10,500
A72510	Building Rentals	118,129	83,619	114,262	-	-	7,720	-
A72520	Record Storage	-	-	298	-	-	248	350
A72530	Equipment Rental	4,546	3,835	1,098	2,400	2,400	648	2,400

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

F101-County Administrator

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72820	Postage	297	166	25	-	-	-	-
A79930	Miscellaneous Contingency	-	-	-	-	-	4,111	-
A79940	Miscell Contractual Services	89,615	56,949	124,677	234,454	234,454	7,273	-
A79950	All Other Miscellaneous	5,972	27,141	28,254	1,000	1,000	727	1,500
<b>AH7X Contractuals</b>		<b>322,362</b>	<b>296,499</b>	<b>420,038</b>	<b>435,656</b>	<b>435,656</b>	<b>212,804</b>	<b>247,710</b>
A83010	Motor Vehicles	-	-	-	36,428	-	-	33,000
A84030	Computer Equipment	-	-	-	26,853	-	-	2,374
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>63,281</b>	<b>-</b>	<b>-</b>	<b>35,374</b>
<b>AHEX Total Expenses</b>		<b>2,545,593</b>	<b>2,666,703</b>	<b>2,815,378</b>	<b>2,812,281</b>	<b>2,749,000</b>	<b>1,891,269</b>	<b>2,786,967</b>



## Financial and Administrative Committee

# County Board

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	106,374,799	118,024,213	118,024,213	123,261,285	5,237,072	4%
A45X Licenses & Permits	205,681	227,000	227,000	227,000	0	0%
A45X Intergovernmental	2,443,009	1,700,000	1,700,000	1,200,000	(500,000)	-29%
A49X Transfers	585,382	602,000	602,000	2,804,000	2,202,000	366%
AHM Miscellaneous	5,248,547	5,597,053	5,597,053	5,474,403	(122,650)	-2%
<b>AH4X Total Revenue</b>	<b>114,857,419</b>	<b>126,150,266</b>	<b>126,150,266</b>	<b>132,966,688</b>	<b>6,816,422</b>	<b>5%</b>
AH5X Personnel	1,045,566	1,058,564	1,058,564	1,085,601	27,037	3%
AH6X Commodities	2,562	6,500	6,500	4,500	(2,000)	-31%
AH74X Benefits	425,366	458,564	458,564	440,484	(18,080)	-4%
AH7X Contractuals	317,434	388,195	388,195	395,805	7,610	2%
AH8X Capital Expenditures	0	7,000	0	1,950	(5,050)	-72%
<b>AH8X Total Expenses</b>	<b>1,790,929</b>	<b>1,918,823</b>	<b>1,911,823</b>	<b>1,928,340</b>	<b>9,517</b>	<b>0%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	23	23	23
Part Time	0	0	0

## **BUDGET HIGHLIGHTS:**

- ↑ Taxes (41X) are greater in FY2018 than FY2017 because of projected increases in 1% County Sales Tax (41160), 1/4% Supplemental Sales Tax (41170), and Use Sales Tax (41180), as well as a larger allocation of the property tax levy. These increases offset reductions in State Income Tax (41210) and Personal Property Replacement Tax (41220), which were part of the State of Illinois' FY2018 Budget and adjustments to the allocation formula.
- ↓ Intergovernmental revenue (45X) is down from FY2017 due to the termination of fees associated with the Countryside Landfill.
- ↑ Transfers from Other Funds (49920) has increased by way of a revised fee for the Geographic Information System (GIS) Fund. This was approved by the County Board in FY2017.
- ↓ Miscellaneous revenue has decreased because of new indirect cost rates for non-corporate fund departments.
- ↓ Benefits (74X) has decreased due to a reduction in County Board Member participation in IMRF, per state statute.
- ❖ Capital Expenditures (84030) consists of one staff laptop computer per the IT replacement plan.

## Lake County Revenue Budget Comparison Report - Five Year History

F101-County Board

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	63,138,998	64,918,272	62,375,056	74,332,213	74,332,213	63,972,946	80,085,285
A41110	Prior Year Property Taxes	73	14,206	15,109	-	-	25,319	-
A41120	TIF Districts Property Taxes	82,535	174,630	85,954	81,000	81,000	-	81,000
A41160	1% County Sales Tax	3,600,647	3,854,281	4,501,065	3,750,000	3,750,000	1,837,969	4,000,000
A41170	1/4% Supplemental Sales Tax	25,413,674	25,405,168	26,036,708	26,000,000	26,000,000	12,613,043	26,250,000
A41180	Use Sales Tax	1,584,517	1,822,083	1,969,086	1,900,000	1,900,000	1,057,965	2,100,000
A41190	Hotel-Motel Tax	89,107	89,938	76,056	95,000	95,000	49,308	95,000
A41195	Video Gaming	199,421	-	-	-	-	-	-
A41210	State Income Tax	7,900,226	8,779,435	8,031,953	8,250,000	8,250,000	5,222,231	7,200,000
A41220	Pers Property Replace Tax	3,475,405	3,705,966	3,283,812	3,616,000	3,616,000	2,963,305	3,450,000
<b>A41X Taxes</b>		<b>105,484,602</b>	<b>108,763,979</b>	<b>106,374,799</b>	<b>118,024,213</b>	<b>118,024,213</b>	<b>87,742,086</b>	<b>123,261,285</b>
A42010	Liquor Licenses	213,308	220,096	193,581	215,000	215,000	216,208	215,000
A42020	Amusement Devices	13,550	12,100	12,100	12,000	12,000	11,450	12,000
A42120	Cable Fees	-	178,806	-	-	-	-	-
<b>A42X Licenses &amp; Permits</b>		<b>226,858</b>	<b>411,002</b>	<b>205,681</b>	<b>227,000</b>	<b>227,000</b>	<b>227,658</b>	<b>227,000</b>
A43000	Fines	-	-	-	-	-	2,260	-
<b>A43X Fines and Forfeitures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,260</b>	<b>-</b>
A45010	Affected Area Comp Fee	2,628,179	2,492,826	2,435,825	1,700,000	1,700,000	1,007,881	1,200,000
A45040	CDBG Revenue	-	-	7,184	-	-	-	-
A45380	Revenue From Municipalities	-	10,000	-	-	-	-	-
<b>A45X Intergovernmental</b>		<b>2,628,179</b>	<b>2,502,826</b>	<b>2,443,009</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,007,881</b>	<b>1,200,000</b>
A46010	Fees	-	-	-	-	-	250	-
<b>A46X Charges for Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>-</b>
A49920	Transfers From Other Funds	563,678	575,104	585,382	602,000	602,000	-	2,804,000
<b>A49X Transfers</b>		<b>563,678</b>	<b>575,104</b>	<b>585,382</b>	<b>602,000</b>	<b>602,000</b>	<b>-</b>	<b>2,804,000</b>
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44030	Other Rentals	-	-	320,000	-	-	-	-
A48010	Interest	1,612	3,936	2,108	-	-	-	-
A48020	Indirect Cost Allocation	3,933,788	4,731,079	4,125,410	4,912,553	4,912,553	4,824,386	4,789,903
A48030	Off Track Betting Fees	191,454	167,811	178,462	150,000	150,000	128,697	150,000
A48320	Proceeds From Sale Of Assets	124,470	182,569	147,311	130,000	130,000	78,367	130,000
A48330	Vending Machines Commissions	14,059	-	8,310	-	-	20,168	-
A49910	All Other Miscellaneous Revenue	454,439	430,420	462,446	400,000	400,000	398,031	400,000
<b>AHM Miscellaneous</b>		<b>4,724,323</b>	<b>5,520,315</b>	<b>5,248,547</b>	<b>5,597,053</b>	<b>5,597,053</b>	<b>5,454,148</b>	<b>5,474,403</b>
<b>AH4X Total Revenue</b>		<b>113,627,639</b>	<b>117,773,226</b>	<b>114,857,419</b>	<b>126,150,266</b>	<b>126,150,266</b>	<b>94,434,283</b>	<b>132,966,688</b>

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

F101-County Board

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	989,194	1,005,691	1,027,751	1,040,839	1,040,839	836,800	1,069,351
A51140	Overtime Salaries And Wages	16	-	-	-	-	422	-
A51180	Special Pay	9,197	9,803	10,315	10,225	10,225	8,029	10,250
A51220	Vacation Payout	-	2,604	-	-	-	-	-
A51240	Opt Out Premium	4,500	6,923	7,500	7,500	7,500	4,846	6,000
<b>AH5X Personnel</b>		<b>1,002,906</b>	<b>1,025,021</b>	<b>1,045,566</b>	<b>1,058,564</b>	<b>1,058,564</b>	<b>850,097</b>	<b>1,085,601</b>
A61010	Office Supplies	2,249	1,667	1,865	4,500	4,500	1,090	2,500
A61040	Operational Supplies	901	1,400	697	2,000	2,000	258	2,000
<b>AH6X Commodities</b>		<b>3,150</b>	<b>3,068</b>	<b>2,562</b>	<b>6,500</b>	<b>6,500</b>	<b>1,348</b>	<b>4,500</b>
A74080	H/L/D Employee Benefits	299,830	260,007	268,361	267,175	267,175	219,789	306,475
A74100	Retirement Benefits/FICA	74,615	74,771	76,174	80,980	80,980	61,444	82,589
A74110	Retirement Benefits/IMRF	98,658	85,115	80,831	110,408	110,408	40,078	51,420
<b>AH74X Benefits</b>		<b>473,103</b>	<b>419,893</b>	<b>425,366</b>	<b>458,564</b>	<b>458,564</b>	<b>321,310</b>	<b>440,484</b>
A71110	Auditing And Accounting	162,191	160,609	170,000	170,000	170,000	175,900	185,000
A71130	Court Reporters	2,297	2,634	2,440	2,800	2,800	2,193	2,800
A71230	Software Maintenance	-	-	-	24,105	24,105	18,077	24,105
A71450	Mileage Reimbursement	13,295	13,000	11,935	16,500	16,500	8,962	15,000
A71470	Employee Relations	-	-	37	40	40	39	50
A71500	Trips And Training	199	-	-	500	500	131	500
A71810	Dues And Subscriptions	17,152	17,391	31,287	27,500	27,500	8,962	27,500
A71840	Publications & Legal Notices	-	501	533	2,500	2,500	1,949	1,000
A71950	Cellular Phones	21,265	13,837	16,003	22,000	22,000	4,780	20,000
A71960	Data/Telecommunications	7,820	7,412	5,710	9,000	9,000	204	7,000
A72520	Record Storage	-	-	493	100	100	46	350
A72530	Equipment Rental	2,380	2,024	1,931	3,000	3,000	1,091	2,500
A79905	Board Chairman Expenses	1,612	1,133	228	3,000	3,000	977	3,000
A79910	Board Expenses	-	103	-	-	-	-	-
A79915	Constituent Services	79,492	83,953	54,542	97,000	97,000	22,881	97,000
A79940	Miscell Contractual Services	-	10,000	17,536	150	150	-	-
A79950	All Other Miscellaneous	10,231	10,226	4,760	10,000	10,000	3,639	10,000
<b>AH7X Contractuals</b>		<b>317,935</b>	<b>322,823</b>	<b>317,434</b>	<b>388,195</b>	<b>388,195</b>	<b>249,831</b>	<b>395,805</b>
A84030	Computer Equipment	-	-	-	7,000	-	-	1,950
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>1,950</b>
<b>AH9X Total Expenses</b>		<b>1,797,093</b>	<b>1,770,805</b>	<b>1,790,929</b>	<b>1,918,823</b>	<b>1,911,823</b>	<b>1,422,586</b>	<b>1,928,340</b>

## Financial and Administrative Committee

# Video Gaming

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41 Taxes	665,947	500,000	500,000	550,000	50,000	10%
A46X Charges for Services	6,800	6,250	6,250	7,125	875	14%
<b>AH4X Total Revenue</b>	<b>672,747</b>	<b>506,250</b>	<b>506,250</b>	<b>557,125</b>	<b>50,875</b>	<b>10%</b>
AH7X Contractuals	80,303	317,170	596,868	665,947	348,777	110%
<b>AHEX Total Expenses</b>	<b>80,303</b>	<b>317,170</b>	<b>596,868</b>	<b>665,947</b>	<b>348,777</b>	<b>110%</b>

### BUDGET HIGHLIGHTS:

- ❖ All funds will be allocated and expended in accordance with the Video Gaming Revenue policy.
- ↑ Revenue from Video Gaming (41195) has increased for FY2018 to reflect projected increased revenue.
- ↑ Fees (46010) are also projected to increase based on additional video gaming terminal stickers.
- ❖ Transfers to Other Funds (79920) consists of \$31,717 that will be transferred to Community Development to cover administrative costs associated with grant management for Video Gaming Revenue.

## Lake County Revenue Budget Comparison Report - Five Year History

F101-Video Gaming

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41195	Video Gaming	-	471,374	665,947	500,000	500,000	369,848	550,000
<b>A41X</b>	<b>Taxes</b>	-	<b>471,374</b>	<b>665,947</b>	<b>500,000</b>	<b>500,000</b>	<b>369,848</b>	<b>550,000</b>
A46010	Fees	-	6,375	6,800	6,250	6,250	7,000	7,125
<b>A46X</b>	<b>Charges for Services</b>	-	<b>6,375</b>	<b>6,800</b>	<b>6,250</b>	<b>6,250</b>	<b>7,000</b>	<b>7,125</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>477,749</b>	<b>672,747</b>	<b>506,250</b>	<b>506,250</b>	<b>376,848</b>	<b>557,125</b>

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

F101-Video Gaming

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	-	-	-	31,717	31,717	3,116	31,717
A79935	Services Related to Gaming Revenue	-	-	80,303	285,453	565,151	667	634,230
<b>AH7X Contractuals</b>		-	-	<b>80,303</b>	<b>317,170</b>	<b>596,868</b>	<b>3,783</b>	<b>665,947</b>
<b>AHEX Total Expenses</b>		-	-	<b>80,303</b>	<b>317,170</b>	<b>596,868</b>	<b>3,783</b>	<b>665,947</b>



## Financial and Administrative Committee

# County Clerk

**DEPARTMENT PURPOSE:** The County Clerk's Office manages the County elections process and administers all elections; serves as the official repository of County vital records, including 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	288,789	350,000	350,000	350,000	0	0%
A42X Licenses & Permits	132,074	110,200	110,200	110,200	0	0%
A45X Intergovernmental	126,135	64,655	64,655	0	(64,655)	-100%
A46X Charges for Services	478,375	485,500	485,500	472,800	(12,700)	-3%
AHM Miscellaneous	13,457	9,500	9,500	12,500	3,000	32%
<b>AH4X Total Revenue</b>	<b>1,038,829</b>	<b>1,019,855</b>	<b>1,019,855</b>	<b>945,500</b>	<b>(74,355)</b>	<b>-7%</b>
AH5X Personnel	2,061,484	1,988,460	1,988,460	2,059,416	70,957	4%
AH6X Commodities	131,690	106,600	106,600	161,600	55,000	52%
AH74X Benefits	791,467	763,663	763,663	781,589	17,926	2%
AH7X Contractuals	1,122,145	759,848	759,848	1,136,434	376,586	50%
AH8X Capital Expenditures	0	24,455	0	4,000	(20,455)	-84%
<b>AH6X Total Expenses</b>	<b>4,106,787</b>	<b>3,643,026</b>	<b>3,618,571</b>	<b>4,143,039</b>	<b>500,013</b>	<b>14%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	38	37	37
Part Time	3	4	3

### BUDGET HIGHLIGHTS:

- ▼ Based on current activity and expected FY2017 activity, revenue from charges for services is decreasing 3% overall. While other misc. fees increased slightly, Death Certificates (46200) and Birth Certificates (46210) decreased very slightly, and Tax Sale Notices (46880) decreased \$10,000.
- ▼ Intergovernmental revenue from Other State Funds (45350) has decreased \$65,655 because the County Clerk's office, based on the recently passed state budget, is not anticipating reimbursement from the State of Illinois for Judges of Election for the 2018 primary and general elections.
- ▲ Due to FY2018 being a Federal Election year with a host of state and county-wide offices on the ballot, election related expenses, such as Overtime (51140) and Postage (72820) are increasing to cover the projected costs. This includes increased early voting hours with the need for County Clerk support, changes in polling sites, early voting sites with the need for county-wide mailings, as well as several district-specific mailings.
- ▲ Equipment Maintenance (72280) costs increased \$137,928. This pays for the equipment for the state mandated early and universal voting sites, as well as Election Day voter registration.
- ▼ Part time headcount is down one employee as one less season election worker is being hired for FY2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - County Clerk

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41150	Tax Sale/Redemption P I & Cost	284,916	367,231	288,789	350,000	350,000	406,125	350,000
<b>A41X</b>	<b>Taxes</b>	<b>284,916</b>	<b>367,231</b>	<b>288,789</b>	<b>350,000</b>	<b>350,000</b>	<b>406,125</b>	<b>350,000</b>
A42030	Marriage Licenses	86,720	118,092	131,714	110,000	110,000	104,695	110,000
A42035	Civil Union Licenses	320	220	360	200	200	210	200
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>87,040</b>	<b>118,312</b>	<b>132,074</b>	<b>110,200</b>	<b>110,200</b>	<b>104,905</b>	<b>110,200</b>
A45350	Other State Funds	198,225	265,455	126,135	64,655	64,655	54,945	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>198,225</b>	<b>265,455</b>	<b>126,135</b>	<b>64,655</b>	<b>64,655</b>	<b>54,945</b>	<b>-</b>
A46170	Marriage Certificates	44,472	54,436	60,472	54,000	54,000	48,518	54,000
A46171	Marriage Certificates Additional Copy	12,192	11,840	11,702	11,400	11,400	9,316	11,400
A46175	Civil Union Certificates	108	58	112	-	-	88	-
A46176	Civil Union Certificates Additional Copy	24	4	18	-	-	10	-
A46180	Redemption Fees	201,978	196,938	183,078	200,000	200,000	135,324	200,000
A46190	Registrations by mail	21,460	21,260	20,260	20,000	20,000	14,070	17,000
A46191	Notary Registrations over the counter	2,775	2,410	2,585	2,400	2,400	1,890	2,400
A46195	Assumed Business Name Registrations	4,725	4,500	4,645	4,600	4,600	3,645	4,600
A46196	Assumed Business Name Withdrawals	40	72	86	-	-	78	-
A46200	Death Certificates	8,730	10,104	10,192	10,600	10,600	8,432	10,000
A46201	Death Certificates additional copy	5,194	4,682	4,688	5,000	5,000	3,481	4,300
A46202	Death Certificates genealogy copy	368	645	438	400	400	362	500
A46210	Birth Certificates	80,250	104,064	110,616	110,000	110,000	88,892	109,000
A46211	Birth Certificates additional copy	13,760	14,554	13,990	14,000	14,000	11,291	14,000
A46220	Certifications	1,077	372	1,246	300	300	579	500
A46221	Certificates of Authority	588	794	566	600	600	362	600
A46230	Copies Of County Clerk Records	317	341	764	300	300	689	600
A46240	Miscellaneous County Clerk Fees	5,272	10,278	7,692	6,000	6,000	7,751	8,000
A46430	Tax Sale Costs	13,796	13,132	11,496	13,000	13,000	13,096	13,000
A46860	Tax Sale Certificate Assignmnt	2,223	3,680	6,360	2,000	2,000	1,430	2,000
A46870	Tax Deeds \$5	455	270	675	400	400	525	400
A46880	Tax Sale Notices	32,826	29,979	25,399	30,000	30,000	21,344	20,000
A46890	Tax Sale Certif Cancel	18	15	1,059	-	-	12	-
A46900	Economic Interest Filing	45	780	225	500	500	850	500
A46910	Clerk Over-Payments	50	1	12	-	-	126	-
<b>A46X</b>	<b>Charges for Services</b>	<b>452,742</b>	<b>485,209</b>	<b>478,375</b>	<b>485,500</b>	<b>485,500</b>	<b>372,160</b>	<b>472,800</b>
A48010	Interest	7,403	6,966	11,192	7,000	7,000	14,262	10,000
A49910	All Other Miscellaneous Revenue	2,491	2,441	2,265	2,500	2,500	2,434	2,500
<b>AHM</b>	<b>Miscellaneous</b>	<b>9,894</b>	<b>9,407</b>	<b>13,457</b>	<b>9,500</b>	<b>9,500</b>	<b>16,696</b>	<b>12,500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,032,818</b>	<b>1,245,613</b>	<b>1,038,829</b>	<b>1,019,855</b>	<b>1,019,855</b>	<b>954,830</b>	<b>945,500</b>

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

F101 - County Clerk

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	1,696,184	1,781,660	1,948,777	2,004,600	2,004,600	1,543,659	1,987,478
A51120	Permanent PT Salaries/Wages	24,587	28,296	23,492	18,932	18,932	4,953	19,405
A51135	Payroll Contingency	-	-	-	-176,832	-176,832	-	-174,647
A51140	Overtime Salaries And Wages	21,802	6,291	39,640	16,360	16,360	9,072	40,692
A51160	Holiday Pay	-	565	-	-	-	496	-
A51190	Judges Of Election	-	13,219	17,302	57,900	57,900	2,483	136,430
A51200	Temporary PT Salaries/Wages	-	-	23,250	58,500	58,500	14,445	42,558
A51210	Performance Appraisals	1,142	-	-	-	-	-	-
A51220	Vacation payout	6,474	4,593	255	-	-	2,746	-
A51230	Sick Payout	3,137	3,388	-	-	-	-	-
A51240	Opt Out Premium	5,538	6,577	8,769	9,000	9,000	4,904	7,500
A51260	Incentive payments	-	-	-	-	-	7,786	-
<b>AH5X Personnel</b>		<b>1,758,864</b>	<b>1,844,589</b>	<b>2,061,484</b>	<b>1,988,460</b>	<b>1,988,460</b>	<b>1,590,543</b>	<b>2,059,416</b>
A61020	Computer Supplies	-	-	-	3,000	3,000	-	3,000
A61030	Books Manuals And Periodicals	-	-	-	300	300	-	300
A61040	Operational Supplies	78,418	58,657	27,135	57,500	57,500	32,905	57,500
A61050	Election Supplies	56,953	39,948	102,811	45,000	45,000	13,344	100,000
A61080	Food and Provisions	275	164	-	-	-	179	-
A65090	Gasoline	576	327	541	800	800	72	800
A65120	Automobile Repairs and Maintenance	397	69	1,204	-	-	182	-
<b>AH6X Commodities</b>		<b>136,619</b>	<b>99,165</b>	<b>131,690</b>	<b>106,600</b>	<b>106,600</b>	<b>46,682</b>	<b>161,600</b>
A74080	H/L/D Employee Benefits	424,125	434,311	440,975	412,226	412,226	353,525	436,879
A74100	Retirement Benefits/FICA	127,498	135,503	148,151	152,117	152,117	117,094	157,539
A74110	Retirement Benefits/IMRF	191,216	187,889	202,341	199,320	199,320	155,365	187,170
<b>AH74X Benefits</b>		<b>742,838</b>	<b>757,703</b>	<b>791,467</b>	<b>763,663</b>	<b>763,663</b>	<b>625,984</b>	<b>781,589</b>
A71115	Judges of Elections	263,251	536,321	544,246	250,580	250,580	254,064	462,300
A71150	Consultants	50	-	-	-	-	-	-
A71450	Mileage Reimbursement	2,832	2,683	4,354	2,600	2,600	1,320	4,600
A71470	Employee Relations	-	710	117	1,125	1,125	-	800
A71500	Trips And Training	2,835	785	870	17,000	17,000	-	12,000
A71650	Security Services	-	-	-	-	-	71	-
A71810	Dues And Subscriptions	2,423	1,248	1,297	3,000	3,000	1,004	3,000
A71840	Publications & Legal Notices	55,285	47,320	58,867	59,000	59,000	27,219	26,500
A71950	Cellular Phones	2,123	1,161	1,565	1,200	1,200	226	1,600
A71960	Data/Telecommunications	-	-	36,967	-	-	17,568	7,600
A71970	Courier Services	-	1,134	1,577	2,000	2,000	1,000	2,000
A72050	Title Searches	17,760	24,315	16,660	22,000	22,000	19,809	16,700
A72210	Motor Vehicle Maintenance & Repairs	-	-	5	-	-	-	-
A72280	Equipment Maintenance	350,649	293,188	199,872	243,173	243,173	347,902	337,800
A72510	Building Rentals	3,789	1,960	1,950	3,320	3,320	1,300	4,100
A72520	Record Storage	-	-	1,096	-	-	614	754
A72530	Equipment Rental	-	-	-	1,300	1,300	-	1,300
A72560	All Other Rentals	20,501	13,334	26,993	24,300	24,300	15,676	19,840
A72815	Bank Service Charges	9,217	8,887	9,294	10,000	10,000	7,530	9,000
A72820	Postage	66,844	1,797	86,104	2,000	2,000	14,750	90,000
A72830	Printing Services	42,467	16,537	60,370	50,000	50,000	13,614	60,000
A72950	Registrars Fees	12,021	11,497	12,302	13,000	13,000	11,932	13,000
A75020	Real Estate Taxes	1,930	570	627	1,000	1,000	1,139	1,500
A79940	Miscell Contractual Services	56,773	30,442	57,013	53,250	53,250	30,125	62,040

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

County Clerk

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79950	All Other Miscellaneous	-	-	-	-	-	8	-
<b>AH7X</b>	<b>Contractuals</b>	<b>910,748</b>	<b>993,888</b>	<b>1,122,145</b>	<b>759,848</b>	<b>759,848</b>	<b>766,869</b>	<b>1,136,434</b>
A84030	Computer Equipment	-	-	-	24,455	-	-	4,000
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,455</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>3,549,069</b>	<b>3,695,346</b>	<b>4,106,787</b>	<b>3,643,026</b>	<b>3,618,571</b>	<b>3,030,079</b>	<b>4,143,039</b>

## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	62,464	65,000	65,000	65,000	0	0%
AHM Miscellaneous	193,724	220,000	220,000	220,000	0	0%
<b>AH4X Total Revenue</b>	<b>256,188</b>	<b>285,000</b>	<b>285,000</b>	<b>285,000</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	4,101,412	4,214,596	4,214,596	4,365,630	151,034	4%
AH6X Commodities	555,911	640,589	640,589	609,000	(31,589)	-5%
AH74X Benefits	1,783,059	1,928,273	1,928,273	1,884,756	(43,517)	-2%
AH7X Contractuals	5,399,332	6,145,877	6,164,937	6,499,190	353,313	6%
AH8X Capital Expenditures	355,713	326,737	327,366	15,250	(311,487)	-95%
<b>AHEX Total Expenses</b>	<b>12,195,428</b>	<b>13,256,072</b>	<b>13,275,761</b>	<b>13,373,826</b>	<b>117,754</b>	<b>1%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	86	82	87
Part Time	3	5	5

### BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to be flat in FY2018.
- ↑ The 2018 budget is increased due to the operating costs of 3 additional buildings: Depke expansion, the Evidence Processing facility and the new Court Tower expansion. In total, this increase is \$850,000. The budget also includes a number of reductions prior to the addition of these costs, including a \$294,000 reduction in utility costs, and reductions in capital equipment and building rentals.
- ↑ Personnel costs (5X) for FY2018 include the addition of five custodian positions for the new court tower beginning in Summer 2018. Benefit costs (74X) are also adjusted accordingly.
- ↓ Commodities (6X) decreased \$31,589 largely due to a decrease in Building, Grounds and Maintenance Supplies (63010).
- ↑ Contractuals (7X) increased \$353,313 for Contracted Custodial Services (71670) at Depke in Vernon Hills, Major Building Repairs (72255) that were previously budgeted as capital costs in Building Improvements (82020), and increases in utility costs (71910, 71920) for new facilities.
- ↓ Capital Expenses (8X) decreased \$311,487 largely due to a decrease in Building Improvements (82020) and no computer replacements being scheduled for FY2018.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>
Document Production Expenditures per Copy	\$0.025	\$0.029	\$0.024	\$0.024
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%	39%	45%
Overall Customer Evaluation: Accounting	NA	89%	NA	89%
Overall Customer Evaluation: Budget	NA	80%	NA	80%
Overall Customer Evaluation: Purchasing	NA	85%	NA	85%
Overall Customer Evaluation: Support Services	NA	96%	NA	96%

❖ “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 FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46015	Parking garage fees	67,628	65,991	62,464	65,000	65,000	45,084	65,000
<b>A46X</b>	<b>Charges for Services</b>	<b>67,628</b>	<b>65,991</b>	<b>62,464</b>	<b>65,000</b>	<b>65,000</b>	<b>45,084</b>	<b>65,000</b>
A49910	All Other Miscellaneous Revenue	202,684	242,671	193,724	220,000	220,000	142,828	220,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>202,684</b>	<b>242,671</b>	<b>193,724</b>	<b>220,000</b>	<b>220,000</b>	<b>142,828</b>	<b>220,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>270,312</b>	<b>308,662</b>	<b>256,188</b>	<b>285,000</b>	<b>285,000</b>	<b>187,912</b>	<b>285,000</b>

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

F101 - Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	4,144,385	3,915,850	3,876,090	4,217,899	4,217,899	3,037,724	4,334,824
A51120	Permanent PT Salaries/Wages	29,673	40,809	27,904	29,892	29,892	36,428	62,821
A51135	Payroll Contingency	-	-	-	-173,653	-173,653	-	-176,325
A51140	Overtime Salaries And Wages	144,158	159,163	123,372	134,459	134,459	81,282	139,810
A51160	Holiday Pay	1,667	4,753	4,758	-	-	5,004	-
A51210	Performance Appraisals	3,390	10,999	2,578	-	-	1,510	-
A51220	Vacation payout	32,047	19,243	29,952	-	-	5,080	-
A51230	Sick Payout	23,828	24,111	30,010	-	-	3,569	-
A51240	Opt Out Premium	8,019	6,923	6,750	6,000	6,000	4,615	4,500
<b>AH5X Personnel</b>		<b>4,387,166</b>	<b>4,181,851</b>	<b>4,101,412</b>	<b>4,214,596</b>	<b>4,214,596</b>	<b>3,175,212</b>	<b>4,365,630</b>
A61010	Office Supplies	8,492	2,866	3,681	8,000	8,000	2,373	9,000
A61020	Computer Supplies	2,965	1,450	-	-	-	-	-
A61040	Operational Supplies	524,437	215,704	244,618	262,000	262,000	154,169	262,000
A61060	Clothing And Uniforms	22,050	16,218	18,438	32,000	32,000	12,546	28,000
A61110	Tool Allowance	-	-	-	-	-	1,050	-
A63010	Building, Grounds Maintenance Supplies	30,284	331,161	282,300	325,000	325,000	231,241	300,000
A64010	Shooting Range	-	-	-	-	-	1,595	-
A65090	Gasoline	14,044	6,726	6,360	8,089	8,089	4,428	7,000
A65100	Diesel Fuel	4,185	764	514	2,500	2,500	198	1,000
A65130	Small Tools	-	1,516	-	3,000	3,000	2,065	2,000
A65180	Miscellaneous Commodities	237	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>606,693</b>	<b>576,406</b>	<b>555,911</b>	<b>640,589</b>	<b>640,589</b>	<b>409,666</b>	<b>609,000</b>
A74080	H/L/D Employee Benefits	1,203,792	1,132,391	1,071,495	1,169,391	1,169,391	853,890	1,114,638
A74100	Retirement Benefits/FICA	322,765	305,956	298,777	322,417	322,417	232,525	333,641
A74110	Retirement Benefits/IMRF	488,416	432,484	412,787	436,465	436,465	316,245	436,476
<b>AH74X Benefits</b>		<b>2,014,974</b>	<b>1,870,831</b>	<b>1,783,059</b>	<b>1,928,273</b>	<b>1,928,273</b>	<b>1,402,659</b>	<b>1,884,756</b>
A71110	Auditing And Accounting	-	-	1,415	-	-	1,415	-
A71150	Consultants	22,344	5,412	56,007	52,000	71,060	550	32,000
A71180	Architectural Services	2,469	-	-	-	-	-	-
A71230	Software Maintenance	24,435	17,594	24,359	36,000	36,000	26,776	44,100
A71450	Mileage Reimbursement	4,039	2,536	2,660	5,250	5,250	2,858	4,500
A71470	Employee Relations	-	258	666	2,050	2,050	607	2,150
A71500	Trips And Training	44,971	41,908	30,494	53,000	53,000	10,281	46,000
A71610	Pest Control	12,672	11,789	13,540	13,000	13,000	7,355	10,000
A71630	Garbage Disposal	58,550	55,979	47,170	65,000	65,000	31,920	65,000
A71650	Security Services	264,217	280,098	309,955	283,000	283,000	207,724	283,000
A71670	Contracted Custodial Service	-	-	-	-	-	2,317	258,000
A71810	Dues And Subscriptions	7,683	14,729	7,724	7,600	7,600	4,894	9,000
A71840	Publications & Legal Notices	6,114	6,318	2,822	6,000	6,000	821	5,000
A71910	Gas For Heating	452,603	378,622	338,898	576,184	576,184	282,882	600,000
A71920	Electricity	1,154,454	1,235,162	1,348,882	1,559,252	1,559,252	974,424	1,600,000
A71930	Water And Sewer Charges	190,902	195,981	242,853	296,000	296,000	192,572	290,000
A71940	Telephone	12,447	7,163	6,976	10,000	10,000	4,390	10,000
A71950	Cellular Phones	8,634	7,705	7,535	14,684	14,684	4,276	13,084
A71955	Cell Phone Allowance	3,795	3,960	3,480	4,140	4,140	2,980	3,560
A71960	Data/Telecommunications	-	9,658	4,617	8,000	8,000	2,579	5,000
A71965	Radio Fees	-	-	-	-	-	1,962	3,960
A71970	Courier Services	207	677	883	1,500	1,500	284	1,500
A72210	Motor Vehicle Maintenance & Repairs	10,579	15,513	19,809	10,000	10,000	3,987	10,000

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

F101 - Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72220	Elevator Maintenance & Repairs	183,002	180,921	191,888	168,000	168,000	169,280	260,000
A72250	Bldg & Grounds Maintenance & Repairs	404,751	814,393	1,139,348	1,175,000	1,175,000	556,426	1,100,000
A72255	Major Bldg Repairs	-	-	-	-	-	-	250,000
A72280	Equipment Maintenance	316,217	73,761	60,887	80,000	80,000	58,452	100,000
A72510	Building Rentals	449,233	465,630	466,049	466,400	466,400	370,056	408,000
A72520	Record Storage	57,969	99,581	3,089	2,500	2,500	1,985	3,000
A72530	Equipment Rental	107,787	17,302	36,470	32,000	32,000	21,320	8,000
A72560	All Other Rentals	-	30,670	28,145	31,236	31,236	15,812	31,236
A72820	Postage	735,183	783,519	777,096	778,081	778,081	549,231	788,100
A72830	Printing Services	767	2,177	129	1,000	1,000	-	1,000
A72840	Temporary Employment Services	18,507	11,838	-	5,000	5,000	-	-
A72935	Permits and Licenses Expense	1,750	6,348	4,594	4,000	4,000	705	4,000
A73170	Testing and Inspections Services	26,938	19,772	82,048	200,000	200,000	20,769	250,000
A79940	Miscell Contractual Services	159,513	128,784	138,844	200,000	200,000	118,579	-
A79950	All Other Miscellaneous	14,403	1,651	-	-	-	64	-
<b>AH7X Contractuals</b>		<b>4,757,133</b>	<b>4,927,410</b>	<b>5,399,332</b>	<b>6,145,877</b>	<b>6,164,937</b>	<b>3,650,535</b>	<b>6,499,190</b>
A82020	Building Improvements	82,887	583,527	350,921	225,000	327,366	-	-
A84010	Construction & Maintenance Equipment	76,279	22,525	4,792	66,000	-	11,453	15,250
A84020	Radios & Electronic Equipment	6,998	-	-	-	-	-	-
A84030	Computer Equipment	7,882	-	-	35,737	-	-	-
A84040	Computer System Software	14,899	-	-	-	-	-	-
A84100	Miscellaneous Equipment	3,691	-	-	-	-	-	-
A85070	All Other Capital Outlay	16,687	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>209,322</b>	<b>606,052</b>	<b>355,713</b>	<b>326,737</b>	<b>327,366</b>	<b>11,453</b>	<b>15,250</b>
<b>AHEX Total Expenses</b>		<b>11,975,289</b>	<b>12,162,550</b>	<b>12,195,428</b>	<b>13,256,072</b>	<b>13,275,761</b>	<b>8,649,526</b>	<b>13,373,826</b>



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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	110,372	0	0	0	0	0%
A49X Transfers	18,016,830	18,999,627	18,999,627	19,422,856	423,229	2%
AHM Miscellaneous	287,263	285,714	285,714	285,714	0	0%
<b>AH4X Total Revenue</b>	<b>18,414,466</b>	<b>19,285,341</b>	<b>19,285,341</b>	<b>19,708,570</b>	<b>423,229</b>	<b>2%</b>
AH5X Personnel	0	1,384,991	1,384,991	2,104,806	719,815	52%
AH6X Commodities	0	450,000	450,000	300,000	(150,000)	-33%
AH74X Benefits	19,111	89,137	89,137	390,912	301,775	339%
AH7X Contractuals	11,034,268	10,716,514	11,321,718	11,500,822	784,308	7%
AH8X Capital Expenditures	1,994,643	9,443,162	13,640,617	10,920,318	1,477,156	16%
<b>AHEX Total Expenses</b>	<b>13,048,022</b>	<b>22,083,804</b>	<b>26,886,463</b>	<b>25,216,858</b>	<b>3,133,054</b>	<b>14%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	0	7	7
Part Time	0	0	0

**BUDGET HIGHLIGHTS:**

- ❖ The staffing summary identifies the seven temporary corrections officer positions that were approved by the County Board in FY2017.
- ↑ Expenses to the GOE have increased due to various non-departmental initiatives and expenses not budgeted elsewhere.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - General Operating Expense.

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41195	Video Gaming	-	-	-	-	-	-22,586	-
<b>A41X</b>	<b>Taxes</b>	-	-	-	-	-	<b>22,586</b>	-
A45330	Grants - Other	-	-	-	-	-	22,586	-
A45360	Program Income - Loans	-	6,500	1,000	-	-	37,003	-
A45400	Revenue From Other Government Bodies	-	312,735	109,372	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	<b>319,235</b>	<b>110,372</b>	-	-	<b>59,589</b>	-
A49920	Transfers From Other Funds	18,860,307	17,951,792	18,016,830	18,999,627	18,999,627	12,743,935	19,422,856
<b>A49X</b>	<b>Transfers</b>	<b>18,860,307</b>	<b>17,951,792</b>	<b>18,016,830</b>	<b>18,999,627</b>	<b>18,999,627</b>	<b>12,743,935</b>	<b>19,422,856</b>
A48180	Employee Cost	-	219	-	-	-	-	-
A48350	Return of Grant - First Time Homebuyers	8,057	2,054	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	317,131	287,263	285,714	285,714	392,378	285,714
<b>AHM</b>	<b>Miscellaneous</b>	<b>8,057</b>	<b>319,404</b>	<b>287,263</b>	<b>285,714</b>	<b>285,714</b>	<b>392,378</b>	<b>285,714</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>18,868,363</b>	<b>18,590,430</b>	<b>18,414,466</b>	<b>19,285,341</b>	<b>19,285,341</b>	<b>13,173,317</b>	<b>19,708,570</b>

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

M1102X

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	-	-	-	390,767	390,767	-	350,000
A51135	Payroll Contingency	-	-	-	876,974	876,974	-	1,625,000
A51140	Overtime Salaries And Wages	-	-	-	117,250	117,250	-	104,806
A51180	Special Pay	-	-	-	-	-	12,200	-
A51190	Judges Of Election	-	-	-	-	-	-	25,000
<b>AH5X Personnel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,384,991</b>	<b>1,384,991</b>	<b>12,200</b>	<b>2,104,806</b>
A61080	Food and Provisions	5,856	-	-	-	-	195	-
A65180	Miscellaneous Commodities	-	-	-	450,000	450,000	-	300,000
<b>AH6X Commodities</b>		<b>5,856</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>450,000</b>	<b>195</b>	<b>300,000</b>
A74060	Health Premiums	-	-	19,111	-	-	-	-
A74080	H/L/D Employee Benefits	-	-	-	-	-	690	-
A74100	Retirement Benefits/FICA	-	-	-	37,716	37,716	926	168,668
A74110	Retirement Benefits/IMRF	-	-	-	51,422	51,422	1,053	222,244
<b>AH74X Benefits</b>		<b>-</b>	<b>-</b>	<b>19,111</b>	<b>89,137</b>	<b>89,137</b>	<b>2,670</b>	<b>390,912</b>
A71140	Legal Services	145,436	369,663	153,923	80,000	80,000	80,877	80,000
A71150	Consultants	346,973	137,103	356,413	500,000	733,070	439,019	1,065,000
A71160	Labor Relations Counsel	-	-	150,000	75,000	75,000	-	-
A71200	Bank & Trust Services	-	30	-	-	-	-	-
A71230	Software Maintenance	97,096	98,797	101,762	100,100	100,100	78,287	100,100
A71250	Document Imaging	-	12,234	4,679	-	-	657	-
A71330	Medical Fees	196,258	54,939	-	-	-	-	-
A71415	Recruitment	-	-	-	-	-	43,869	30,000
A71445	Moving Expense Reimbursement	-	-	-	-	-	23,742	20,000
A71470	Employee Relations	-	394	530	-	-	-	-
A71490	Employment Ads-Help Wanted	-	-	59,867	-	-	-	-
A71500	Trips And Training	3,210	15,224	1,644	-	-	570	-
A71530	Programs and Services	-	-	7,356	-	-	-	-
A71810	Dues And Subscriptions	10,000	14,125	10,000	-	-	10,000	-
A71840	Publications & Legal Notices	-	-	23,400	25,000	25,000	-	25,000
A71960	Data/Telecommunications	-	2,550	6,900	-	-	-	-
A71965	Radio Fees	-	-	-	-	-	-	163,000
A71970	Courier Services	-	4,510	-	-	-	-	-
A72560	All Other Rentals	452	-	-	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	25,000	31,102	25,000	25,000	-	25,000
A72720	Affordable Housing Advocacy	574,755	182,622	429,943	300,000	672,134	91,267	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	63,008	104,998	66,879	95,000	95,000	99,639	95,000
A72810	Credit Card Fees	40,315	50,361	51,991	47,000	47,000	55,089	47,000
A72815	Bank Service Charges	465	-	1,225	-	-	3,776	-
A72940	All Other Fees	37,258	62,258	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	675,000	-	-	-	-
A75010	Bed Tax	-	-	151,492	-	-	-	-
A79920	Transfers Other Funds	5,582,888	12,602,798	8,062,051	8,148,156	8,148,156	-	8,512,464
A79930	Miscellaneous Contingency	605,927	353,574	141,898	600,000	600,000	100,858	450,000
A79950	All Other Miscellaneous	51,703	55,816	57,957	208,000	208,000	8,157	75,000

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

M1102X

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
<b>AH7X Contractuals</b>		<b>8,206,743</b>	<b>14,797,994</b>	<b>11,034,268</b>	<b>10,716,514</b>	<b>11,321,718</b>	<b>1,427,313</b>	<b>11,500,822</b>
A82010	Buildings And Structures	32,000	-	-	-	-	-	-
A82020	Building Improvements	-	-	-	-	225,000	-	-
A83010	Motor Vehicles	1,914,176	2,099,242	1,113,367	-	1,877,830	995,883	113,432
A84010	Construction & Maintenance Equipment	-	-	-	-	66,000	42,083	-
A84020	Radios & Electronic Equipment	114,018	129,989	31,515	-	16,588	118,371	-
A84030	Computer Equipment	1,011,188	625,981	686,250	-	1,451,802	854,517	69,821
A84035	PEG Capital	15,109	64,134	47,744	-	-	12,770	-
A84040	Computer System Software	85,710	-	-	-	-	694	-
A84045	Security Equipment	-	-	-	-	250,000	324,609	-
A84060	Furniture And Office Equipment	24,151	19,794	37,208	-	66,871	24,653	-
A85040	Replacements	195,845	98,057	78,559	-	243,364	103,838	-
A85045	Contingency for Reductions/Capital	-	-	-	-	-	-	4,620,065
A85055	Long Term Facility Funding	-	-	-	9,443,162	9,443,162	-	6,117,000
<b>AH8X Capital Expenditures</b>		<b>3,392,195</b>	<b>3,037,197</b>	<b>1,994,643</b>	<b>9,443,162</b>	<b>13,640,617</b>	<b>2,477,418</b>	<b>10,920,318</b>
<b>AHEX Total Expenses</b>		<b>11,604,794</b>	<b>17,835,192</b>	<b>13,048,022</b>	<b>22,083,804</b>	<b>26,886,463</b>	<b>3,919,795</b>	<b>25,216,858</b>

## Financial and Administrative Committee

# Human Resources

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	1,454	0	0	0	0	0%
AHM Miscellaneous	3,637	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>5,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	959,218	878,872	878,872	974,794	95,922	11%
AH6X Commodities	15,214	19,247	19,247	14,247	(5,000)	-26%
AH74X Benefits	332,504	331,705	331,705	346,595	14,890	4%
AH7X Contractuals	533,791	544,217	544,217	517,736	(26,481)	-5%
AH8X Capital Expenditures	0	9,835	0	1,949	(7,886)	-80%
<b>AH6X Total Expenses</b>	<b>1,840,727</b>	<b>1,783,876</b>	<b>1,774,041</b>	<b>1,855,320</b>	<b>71,445</b>	<b>4%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	15	13	13
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ▼ Based upon historical spend, Human Resources reduced from their FY2017 adopted budget; Operational Supplies (61040) by \$5,000; Labor Relations Counsel (71160) by \$14,481; Employment Ads (71490) by \$5,000; Trips & Training (71500) by \$10,000.
- ▲ Tuition Reimbursement (71430) increased by \$4,000 due to higher than expected FY2017 utilization.
- ▲ Personnel costs have increased as the Risk Care Manager/Assistant Human Resources Director position costing is now split 50/50 with the Risk and Liability Fund.
- ❖ Capital expenditures consist of the replacement of a laptop bundle at a cost of \$1,949.

**PERFORMANCE INFORMATION:**

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Average Days to Fill a Position Vacancy	63	63	60	60
Payroll Adjustments	105	109	100	100

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45400	Revenue From Other Government Bodies	332	44,430	1,454	-	-	50	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>332</b>	<b>44,430</b>	<b>1,454</b>	-	-	<b>50</b>	-
A48200	Unemployment Insurance	-	-	1,039	-	-	-	-
A48210	Workman Comp-Liability	-	-	1,033	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,357	1,594	1,565	-	-	773	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,357</b>	<b>1,594</b>	<b>3,637</b>	-	-	<b>773</b>	-
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,689</b>	<b>46,024</b>	<b>5,091</b>	-	-	<b>823</b>	-

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

F101 - Human Resources

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	862,234	905,044	912,162	870,631	870,631	697,158	966,422
A51140 Overtime Salaries And Wages	7,805	5,705	2,945	5,240	5,240	1,674	5,371
A51200 Temporary PT Salaries/Wages	-	-	15,243	-	-	-	-
A51210 Performance Appraisals	1,079	911	-	-	-	-	-
A51220 Vacation payout	2,888	-	14,976	-	-	-	-
A51230 Sick Payout	-	-	10,892	-	-	-	-
A51240 Opt Out Premium	3,000	3,000	3,000	3,000	3,000	2,423	3,000
<b>AH5X Personnel</b>	<b>877,006</b>	<b>914,660</b>	<b>959,218</b>	<b>878,872</b>	<b>878,872</b>	<b>701,256</b>	<b>974,794</b>
A61010 Office Supplies	3,890	4,978	4,966	3,250	3,250	3,596	3,250
A61040 Operational Supplies	8,339	12,088	8,111	15,997	15,997	4,009	10,997
A61130 Wellness Equipment/Supplies	-	-	2,111	-	-	-	-
A65180 Miscellaneous Commodities	-	-	25	-	-	-	-
<b>AH6X Commodities</b>	<b>12,229</b>	<b>17,065</b>	<b>15,214</b>	<b>19,247</b>	<b>19,247</b>	<b>7,605</b>	<b>14,247</b>
A74080 H/L/D Employee Benefits	169,822	179,202	172,846	172,805	172,805	137,652	173,750
A74100 Retirement Benefits/FICA	62,766	65,103	66,938	67,234	67,234	49,323	74,577
A74110 Retirement Benefits/IMRF	95,493	93,135	92,720	91,666	91,666	68,459	98,267
<b>AH74X Benefits</b>	<b>328,081</b>	<b>337,440</b>	<b>332,504</b>	<b>331,705</b>	<b>331,705</b>	<b>255,434</b>	<b>346,595</b>
A71150 Consultants	65,244	156,736	107,618	110,000	110,000	65,480	110,000
A71160 Labor Relations Counsel	184,636	308,492	259,925	200,000	200,000	176,934	185,519
A71420 Employee Physicals	-	500	-	-	-	-	-
A71430 Tuition Reimbursement	32,585	32,142	25,806	35,000	35,000	38,697	39,000
A71450 Mileage Reimbursement	2,141	1,446	476	2,250	2,250	394	2,250
A71465 Employee Service Awards	-	27,700	24,365	32,000	32,000	17,245	32,000
A71470 Employee Relations	54,713	8,206	6,674	8,450	8,450	6,342	8,450
A71480 Management Enhancement	57,018	61,859	66,388	100,000	100,000	74,296	100,000
A71490 Employment Ads-Help Wanted	28,013	16,167	11,657	20,100	20,100	8,869	15,100
A71500 Trips And Training	20,412	13,458	16,575	20,000	20,000	9,123	10,000
A71810 Dues And Subscriptions	7,980	6,524	7,356	8,000	8,000	5,480	7,000
A71940 Telephone	198	-	-	-	-	-	-
A71950 Cellular Phones	1,606	1,521	1,335	1,500	1,500	517	1,500
A71955 Cell Phone Allowance	1,475	2,340	2,180	2,270	2,270	1,550	2,270
A71970 Courier Services	885	552	474	800	800	576	800
A72140 Unemployment Compensation	-	-51,285	-	-	-	-	-
A72180 Insurance Claims	-	-	163	-	-	-	-
A72520 Record Storage	-	-	1,342	1,600	1,600	1,275	1,600
A72530 Equipment Rental	-	1,198	1,446	2,247	2,247	977	2,247
A79950 All Other Miscellaneous	1,734	-	11	-	-	-	-
<b>AH7X Contractuals</b>	<b>458,638</b>	<b>587,557</b>	<b>533,791</b>	<b>544,217</b>	<b>544,217</b>	<b>407,755</b>	<b>517,736</b>
A84030 Computer Equipment	-	-	-	9,835	-	-	1,949
<b>AH8X Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,835</b>	<b>-</b>	<b>-</b>	<b>1,949</b>
<b>AHEX Total Expenses</b>	<b>1,675,954</b>	<b>1,856,722</b>	<b>1,840,727</b>	<b>1,783,876</b>	<b>1,774,041</b>	<b>1,372,050</b>	<b>1,855,320</b>

## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	161,550	163,800	163,800	140,940	(22,860)	-14%
AHM Miscellaneous	0	0	0	6,956	6,956	0%
<b>AH4X Total Revenue</b>	<b>161,550</b>	<b>163,800</b>	<b>163,800</b>	<b>147,896</b>	<b>(15,904)</b>	<b>-10%</b>
AH5X Personnel	4,885,763	5,161,545	4,778,415	4,797,785	(363,760)	-7%
AH6X Commodities	50,770	46,750	46,750	46,750	0	0%
AH74X Benefits	1,601,241	1,747,242	1,747,242	1,640,024	(107,218)	-6%
AH7X Contractuals	4,180,373	4,904,167	5,434,092	6,259,579	1,355,412	28%
AH8X Capital Expenditures	0	888,112	0	141,072	(747,040)	-84%
<b>AHEX Total Expenses</b>	<b>10,718,147</b>	<b>12,747,816</b>	<b>12,006,498</b>	<b>12,885,210</b>	<b>137,394</b>	<b>1%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	59	61	61*
Part Time	0	0	0

\* 5 out of 10 vacancies are filled with contractual employees

### BUDGET HIGHLIGHTS:

- ↓ Charges for Services decreased \$22,860 because the amount that townships pay for access to the tax system has been reduced from \$150 to \$135 per user with the new tax software application.
- ↑ Excluding capital costs, IT's operational budget increased \$885,138 from FY2017 to FY2018, primarily due to Microsoft licensing restructure, increased software maintenance costs, and a shift to staff augmentation.
- ↓ Personnel costs are significantly down, as IT is filling vacant positions with a shift to staff augmentation.
- ↑ Miscellaneous Contractual Services (79940) increased \$745,209 as funds are moved from the Consultants to Contractual Services account lines, the continuation of staff augmentation services from 2017 to manage the data from the IBM court server, and for various technical support of software systems
- ↑ Software Maintenance increased by \$689,523 (19%). The operational costs for the new Tyler Tax and Land System hosted solution is included, the software maintenance for the legacy tax system is also budgeted as a contingency, there is an increase for Microsoft software compliance, as well the cost for moving the county to Windows 10 Enterprise.
- ↓ GIS Data Development (71730) request includes costs for aerial photography, which takes place every even year.
- ↑ Data/Telecommunications (71960) increased \$315,001, as costs previously budgeted in Telephone (71940) have moved here. This line includes ongoing costs for phone lines (\$534,442), and internet service (\$64,541).

↓ Capital expenditures for Computer Equipment (84030) are \$141,072 less than the adopted FY2017 budget as FY2017 fell on the four-year hardware replacement cycle. FY2018 costs include network core switch replacements and spares, replacement of older wireless connections, and firewall equipment.

**PERFORMANCE INFORMATION:**

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Overall Customer Evaluation: IT Service Desk	81%	93%	100%	95%
<b>PC Deployments</b>				
Recommended	377	385	413	106
Purchased by IT	343	298	350	106
Deployed by IT	246	298	247	106
Deployment Rate	100%	100%	100%	100%

- ❖ The number of PCs Purchased and Deployed in FY2018 will trend downward significantly as the replacement cycle for them has been extended from four to five years.
- ❖ *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 may not equal the number of PCs Purchased 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.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Information and Technology

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46480	Open Tax File	175,652	161,400	161,550	163,800	163,800	115,500	140,940
A46840	Sale Of Maps	15,962	12,035	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>191,614</b>	<b>173,435</b>	<b>161,550</b>	<b>163,800</b>	<b>163,800</b>	<b>115,500</b>	<b>140,940</b>
A44020	Tower Rentals .	-	-	-	-	-	5,217	6,956
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	19,688	-
<b>AHM Miscellaneous .</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,904</b>	<b>6,956</b>
<b>AH4X Total Revenue</b>		<b>191,614</b>	<b>173,435</b>	<b>161,550</b>	<b>163,800</b>	<b>163,800</b>	<b>140,404</b>	<b>147,896</b>

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

F101 - Information Technology

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	5,142,640	5,094,865	4,778,977	5,225,776	4,842,646	3,742,714	4,863,081
A51135	Payroll Contingency	-	-	-	-89,114	-89,114	-	-89,114
A51140	Overtime Salaries And Wages	17,627	8,936	8,680	6,135	6,135	10,760	6,288
A51145	Back Pay Wages	-	14,993	-	-	-	-	-
A51180	Special Pay	6,602	4,706	12,750	11,248	11,247	12,020	11,529
A51210	Performance Appraisals	15,856	21,498	13,568	-	-	10,491	-
A51220	Vacation payout	17,968	25,076	45,538	-	-	23,890	-
A51230	Sick Payout	19,720	23,188	17,942	-	-	13,621	-
A51240	Opt Out Premium	11,769	9,230	8,307	7,500	7,500	4,673	6,000
A51260	Incentive payments	-	-	-	-	-	16,975	-
<b>AH5X Personnel</b>		<b>5,232,182</b>	<b>5,202,492</b>	<b>4,885,763</b>	<b>5,161,545</b>	<b>4,778,415</b>	<b>3,835,142</b>	<b>4,797,785</b>
A61010	Office Supplies	5,600	2,578	3,558	3,500	3,500	2,735	3,500
A61020	Computer Supplies	13,574	25,303	11,809	13,000	13,000	18,179	13,000
A61040	Operational Supplies	53,846	48,823	35,172	30,000	30,000	8,586	30,000
A65090	Gasoline	435	525	230	250	250	78	250
<b>AH6X Commodities</b>		<b>73,455</b>	<b>77,229</b>	<b>50,770</b>	<b>46,750</b>	<b>46,750</b>	<b>29,578</b>	<b>46,750</b>
A74080	H/L/D Employee Benefits	772,361	815,882	753,937	814,653	814,653	585,408	789,746
A74100	Retirement Benefits/FICA	385,888	381,702	355,814	394,631	394,631	279,981	366,871
A74110	Retirement Benefits/IMRF	584,006	537,881	491,491	537,958	537,958	385,222	483,407
<b>AH74X Benefits</b>		<b>1,742,254</b>	<b>1,735,464</b>	<b>1,601,241</b>	<b>1,747,242</b>	<b>1,747,242</b>	<b>1,250,612</b>	<b>1,640,024</b>
A71150	Consultants	31,916	123,036	122,838	225,000	615,850	248,760	205,000
A71230	Software Maintenance	2,542,313	2,985,114	3,137,608	3,604,662	3,614,856	2,818,932	4,294,184
A71450	Mileage Reimbursement	3,030	1,882	1,568	2,100	2,100	1,238	2,000
A71470	Employee Relations	510	891	1,531	1,525	1,525	607	1,525
A71500	Trips And Training	74,618	83,895	84,775	120,176	120,176	11,571	108,000
A71730	GIS Data Development	-	155,314	-	108,642	217,543	29,006	60,674
A71810	Dues And Subscriptions	34,688	40,009	44,774	43,190	43,190	53,848	53,730
A71940	Telephone	267,406	319,858	345,503	299,302	299,302	251,441	-
A71950	Cellular Phones	11,997	14,253	13,155	16,030	16,030	5,607	12,000
A71955	Cell Phone Allowance	4,375	5,455	5,220	5,100	5,100	4,075	5,100
A71960	Data/Telecommunications	165,895	195,961	247,046	286,661	286,661	181,063	601,662
A71970	Courier Services	117	45	-	50	50	-	-
A72210	Motor Vehicle Maintenance & Repairs	481	357	370	600	600	104	600
A72280	Equipment Maintenance	119,998	96,683	80,101	104,687	104,687	83,307	83,653
A72520	Record Storage	-	-	114	400	400	95	200
A72530	Equipment Rental	3,237	1,903	1,531	1,500	1,500	1,311	1,500
A79940	Miscell Contractual Services	16,959	61,365	94,239	84,542	104,522	90,927	829,751
<b>AH7X Contractuals</b>		<b>3,277,540</b>	<b>4,086,019</b>	<b>4,180,373</b>	<b>4,904,167</b>	<b>5,434,092</b>	<b>3,781,892</b>	<b>6,259,579</b>
A84030	Computer Equipment	-	-	-	888,112	-	-	141,072
A84060	Furniture And Office Equipment	-	20,412	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>20,412</b>	<b>-</b>	<b>888,112</b>	<b>-</b>	<b>-</b>	<b>141,072</b>
<b>AHEX Total Expenses</b>		<b>10,325,431</b>	<b>11,121,617</b>	<b>10,718,147</b>	<b>12,747,816</b>	<b>12,006,498</b>	<b>8,897,223</b>	<b>12,885,210</b>

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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,479,511	1,762,940	1,762,940	1,851,340	88,400	5%
A43X Fines & Forfeitures	46,585	38,000	38,000	40,000	2,000	5%
A45X Intergovernmental	356,747	284,000	284,000	224,000	(60,000)	-21%
A46X Charges for Services	387,447	332,661	332,661	348,280	15,619	5%
A49X Transfers	26,088	27,000	27,000	35,000	8,000	30%
AHM Miscellaneous	3,031	2,100	2,100	2,100	0	0%
<b>AH4X Total Revenue</b>	<b>2,299,408</b>	<b>2,446,701</b>	<b>2,446,701</b>	<b>2,500,720</b>	<b>54,019</b>	<b>2%</b>
AH5X Personnel	2,693,895	2,574,801	2,574,801	2,541,507	(33,294)	-1%
AH6X Commodities	36,896	53,497	53,497	52,997	(500)	-1%
AH74X Benefits	1,020,456	995,225	995,225	946,392	(48,833)	-5%
AH7X Contractuals	174,582	355,519	378,394	258,250	(97,269)	-27%
AH8X Capital Expenditures	0	41,112	0	41,000	(112)	0%
<b>AH6X Total Expenses</b>	<b>3,925,829</b>	<b>4,020,154</b>	<b>4,001,916</b>	<b>3,840,145</b>	<b>(180,008)</b>	<b>-4%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	36	36	34
Part Time	1	1	0

## BUDGET HIGHLIGHTS:

- ↓ Two full-time positions have been eliminated in FY2018 through the county’s accelerated retirement option. Consequently, Personnel (5X) and Benefits (74X) expenses are less than FY2017 budgeted amounts.
- ❖ The funds associated with one part-time internship have been moved to Temporary Part-Time Salaries/Wages (51200). Consistent with county policy, this position is ineligible for benefits and is reflected in the reduction of one part-time position.
- ↑ Building Permit Fees (42040) has increased \$89,700, based on anticipated updates to Planning, Building, & Development’s permit fee schedule.
- ↓ Revenue from Municipalities (45380) is lower in FY2018, due to a contract community’s decision to perform inspection services independently.
- ↑ Charges for Services (46X) are up slightly, driven by projected increases in ZBA Variations Fees (46620) and Wetland Fees (46680).
- ↓ Contractuals (71150) is down, as PBD’s contract for Tyler-EnerGov system administration is less than was expected.
- ❖ A portion of funds within Temporary Employment Services (72840) have been transferred to Temporary PT Salaries/Wages (51200), as Planning, Building & Development was able to hire two temporary part-time inspectors. Additionally, the remaining portion of Temporary Employment Services Funds (72840) has been reduced to offset the lost revenue in inspection services for contract communities.
- ❖ Two vehicles are eligible for replacement in the FY2018 budget under Capital Expenditures (8X).

## PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Building Permits Issued – Total	2,376	2,809	2,300	2,400
Commercial Permits	317	287	300	300
Residential Permits	2,059	2,522	2,000	2,100
Building Plan Reviews Completed – Total	1,161	1,148	900	1,140
Commercial	257	230	200	243
Residential	904	918	820	911
Administrative Adjudication				
Warnings Issued (Closed Cases)	287	447	550	500
Voluntary Compliance – Percentage	68%			

## Lake County Revenue Budget Comparison Report - Five Year History

F101-Planning, Building & Development

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A42040	Building Permit Fees	1,523,459	1,593,461	1,167,767	1,400,000	1,400,000	1,005,853	1,489,700
A42060	Mobile Home Park License Fee	9,377	9,300	9,320	9,360	9,360	9,300	9,360
A42070	Elevator Permit	83,748	86,454	77,380	85,000	85,000	81,000	83,700
A42080	Recreational Veh Park License Fee	30,580	32,707	30,580	30,580	30,580	29,460	30,580
A42090	Zoning Administration Fees	235,206	211,697	183,543	220,000	220,000	277,481	220,000
A42095	Site Capacity/Site Plan Review	21,009	13,707	10,921	18,000	18,000	4,478	18,000
<b>A42X Licenses &amp; Permits</b>		<b>1,903,379</b>	<b>1,947,326</b>	<b>1,479,511</b>	<b>1,762,940</b>	<b>1,762,940</b>	<b>1,407,573</b>	<b>1,851,340</b>
A43070	Building & Zoning Violation Fines	19,197	13,865	9,835	14,000	14,000	12,096	12,000
A43075	Administrative Adjudication	17,009	17,820	36,750	24,000	24,000	24,900	28,000
<b>A43X Fines and Forfeitures</b>		<b>36,206</b>	<b>31,685</b>	<b>46,585</b>	<b>38,000</b>	<b>38,000</b>	<b>36,996</b>	<b>40,000</b>
A45040	CDBG Revenue	-	5,300	-	-	-	-	-
A45380	Revenue From Municipalities	109,009	120,850	356,747	284,000	284,000	261,820	224,000
<b>A45X Intergovernmental</b>		<b>109,009</b>	<b>126,150</b>	<b>356,747</b>	<b>284,000</b>	<b>284,000</b>	<b>261,820</b>	<b>224,000</b>
A46530	Rezoning Application Fees	-	9,593	3,253	6,000	6,000	-	6,000
A46540	Rezoning Legal Notices	566	942	1,221	1,000	1,000	507	1,200
A46550	Street Vacation Fees - Engineering	300	-	-	150	150	-	150
A46551	Street Vacation Fees - Planning	1,100	-	-	550	550	-	550
A46560	Sub-Division Fees - Engineering	1,350	1,194	5,817	1,200	1,200	833	1,200
A46561	Sub-Division Fees - Planning	3,969	4,093	25,231	2,781	2,781	3,833	4,400
A46580	Performance Bond Fees - Engineering	165	-	-	1,950	1,950	90	1,950
A46581	Performance Bond Fees - Planning	1,245	-	486	6,630	6,630	549	6,630
A46600	Conditional Use Permits	6,645	6,158	8,428	11,000	11,000	4,530	11,000
A46605	Reimbursement for Demos	-	11,650	20,452	10,000	10,000	8,315	10,000
A46620	ZBA Variations Fees	20,229	25,377	24,587	19,000	19,000	22,688	25,800
A46670	Utility Fees	-	-	-	-	-	758	-
A46680	Wetland Fees	26,128	28,412	32,475	27,000	27,000	13,246	34,300
A46700	Site Development Permit Fee	233,949	231,549	265,497	245,000	245,000	169,838	245,000
A46840	Sale Of Maps	370	115	-	100	100	-	100
A46920	Sale Of Publications	195	-	-	300	300	-	-
<b>A46X Charges for Services</b>		<b>296,211</b>	<b>319,083</b>	<b>387,447</b>	<b>332,661</b>	<b>332,661</b>	<b>225,187</b>	<b>348,280</b>
A49920	Transfers From Other Funds	26,701	12,299	26,088	27,000	27,000	2,168	35,000
<b>A49X Transfers</b>		<b>26,701</b>	<b>12,299</b>	<b>26,088</b>	<b>27,000</b>	<b>27,000</b>	<b>2,168</b>	<b>35,000</b>
A48320	Proceeds From Sale Of Assets	3,434	7,529	-	2,000	2,000	-	2,000
A49910	All Other Miscellaneous Revenue	1,405	4,347	3,031	100	100	40	100
<b>AHM Miscellaneous</b>		<b>4,839</b>	<b>11,876</b>	<b>3,031</b>	<b>2,100</b>	<b>2,100</b>	<b>40</b>	<b>2,100</b>
<b>AH4X Total Revenue</b>		<b>2,376,345</b>	<b>2,448,419</b>	<b>2,299,408</b>	<b>2,446,701</b>	<b>2,446,701</b>	<b>1,933,783</b>	<b>2,500,720</b>

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

F101-Planning, Building & Development

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	2,419,724	2,488,414	2,620,407	2,562,029	2,562,029	1,946,836	2,478,737
A51120	Permanent PT Salaries/Wages	-	33,880	-	6,366	6,366	-	-
A51140	Overtime Salaries And Wages	2,988	-	139	3,406	3,406	-	3,400
A51180	Special Pay	169	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	2,090	52,460	-	-	15,800	56,370
A51210	Performance Appraisals	15,747	11,840	6,340	-	-	3,615	-
A51220	Vacation payout	25,807	13,331	4,529	-	-	43,953	-
A51230	Sick Payout	30,478	9,653	7,020	-	-	4,176	-
A51240	Opt Out Premium	1,615	4,442	3,000	3,000	3,000	2,423	3,000
A51260	Incentive payments	-	-	-	-	-	48,529	-
<b>AH5X Personnel</b>		<b>2,496,527</b>	<b>2,563,651</b>	<b>2,693,895</b>	<b>2,574,801</b>	<b>2,574,801</b>	<b>2,065,331</b>	<b>2,541,507</b>
A61010	Office Supplies	9,902	9,334	7,515	10,500	10,500	4,529	10,000
A61020	Computer Supplies	6,959	4,955	5,659	7,500	7,500	4,891	7,500
A61030	Books Manuals And Periodicals	5,527	1,603	1,139	2,497	2,497	-	2,497
A61040	Operational Supplies	5,910	2,061	1,743	4,750	4,750	299	4,750
A61060	Clothing And Uniforms	1,785	2,018	1,470	2,050	2,050	85	2,050
A65050	Engineering Supplies	92	138	196	200	200	-	200
A65090	Gasoline	30,239	24,223	19,174	26,000	26,000	11,997	26,000
<b>AH6X Commodities</b>		<b>60,413</b>	<b>44,332</b>	<b>36,896</b>	<b>53,497</b>	<b>53,497</b>	<b>21,800</b>	<b>52,997</b>
A74080	H/L/D Employee Benefits	515,143	507,507	555,839	532,011	532,011	395,705	501,731
A74100	Retirement Benefits/FICA	183,003	187,821	196,959	195,994	195,994	149,888	194,310
A74110	Retirement Benefits/IMRF	274,285	264,097	267,658	267,220	267,220	197,953	250,351
<b>AH74X Benefits</b>		<b>972,432</b>	<b>959,425</b>	<b>1,020,456</b>	<b>995,225</b>	<b>995,225</b>	<b>743,546</b>	<b>946,392</b>
A71130	Court Reporters	270	6,462	-333	1,000	1,000	-	1,000
A71140	Legal Services	8,738	11,971	8,588	11,000	11,000	5,475	12,000
A71150	Consultants	45,055	270	-	115,269	115,269	55,452	95,300
A71220	Computer Services	-	694	-	-	-	-	-
A71450	Mileage Reimbursement	244	8	-	300	300	-	-
A71460	ZBA Travel Allowance	3,317	4,847	3,833	6,050	6,050	2,501	6,050
A71470	Employee Relations	209	1,146	742	1,125	1,125	645	1,125
A71500	Trips And Training	19,872	17,189	27,988	28,655	28,655	13,671	28,655
A71720	Abatement	8,250	26,126	28,229	16,000	23,875	-	16,000
A71740	Drainage Improvement Project	37,500	10,000	7,500	-	15,000	-	-
A71810	Dues And Subscriptions	5,046	8,159	5,222	8,300	8,300	4,212	8,300
A71840	Publications & Legal Notices	1,115	1,550	1,165	2,000	2,000	1,518	2,000
A71950	Cellular Phones	8,420	11,289	14,103	14,000	14,000	7,466	14,000
A71955	Cell Phone Allowance	1,360	2,460	3,570	2,760	2,760	2,525	2,760
A71960	Data/Telecommunications	6,391	6,391	7,570	10,560	10,560	7,613	10,560
A71970	Courier Services	-	3,513	3,846	4,200	4,200	2,257	4,200
A72050	Title Searches	400	-	800	1,200	1,200	400	1,200
A72210	Motor Vehicle Maintenance & Repairs	13,951	15,774	15,177	17,000	17,000	9,896	17,000
A72260	Office Equip Maintenance And Repairs	-	292	341	1,100	1,100	-	1,100
A72520	Record Storage	-	18	2,221	2,400	2,400	1,959	2,400
A72530	Equipment Rental	6,324	4,943	3,145	6,000	6,000	2,317	6,000
A72830	Printing Services	1,113	1,256	664	2,200	2,200	929	2,200

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

F101-Planning, Building & Development

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72840	Temporary Employment Services	-73	-	28,912	85,000	85,000	44,595	7,000
A72970	Per Diem Fees	10,420	13,240	10,345	14,900	14,900	7,830	14,900
A73175	Elevator Inspections	293	858	452	4,500	4,500	1,540	4,500
A79940	Miscell Contractual Services	-	800	200	-	-	-	-
A79950	All Other Miscellaneous	-	1,170	303	-	-	39	-
<b>AH7X Contractuals</b>		<b>178,216</b>	<b>150,426</b>	<b>174,582</b>	<b>355,519</b>	<b>378,394</b>	<b>172,841</b>	<b>258,250</b>
A83010	Motor Vehicles	-	-	-	23,660	-	-	41,000
A84030	Computer Equipment	-	-	-	17,452	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>41,112</b>	<b>-</b>	<b>-</b>	<b>41,000</b>
<b>AHEX Total Expenses</b>		<b>3,707,587</b>	<b>3,717,834</b>	<b>3,925,829</b>	<b>4,020,154</b>	<b>4,001,916</b>	<b>3,003,519</b>	<b>3,840,145</b>



## Law and Judicial Committee

# Public Defender

**DEPARTMENT PURPOSE:** The Public Defender's Office provides legal representation to indigent persons, as mandated by the United States Constitution, Illinois Constitution, and Illinois law.

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	115,165	115,197	115,197	118,080	2,883	3%
A46X Charges for Services	367,273	375,000	375,000	375,000	0	0%
<b>AH4X Total Revenue</b>	<b>482,437</b>	<b>490,197</b>	<b>490,197</b>	<b>493,080</b>	<b>2,883</b>	<b>1%</b>
AH5X Personnel	3,669,267	3,618,835	3,618,835	3,723,656	104,821	3%
AH6X Commodities	24,783	24,475	24,475	24,656	181	1%
AH74X Benefits	1,278,987	1,293,924	1,293,924	1,291,998	(1,925)	0%
AH7X Contractuals	274,776	328,734	328,734	327,417	(1,317)	0%
AH8X Capital Expenditures	0	42,212	0	0	(42,212)	-100%
<b>AHEX Total Expenses</b>	<b>5,247,813</b>	<b>5,308,179</b>	<b>5,265,967</b>	<b>5,367,727</b>	<b>59,548</b>	<b>1%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	45	45	45
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ↑ Revenues are projected to increase slightly due to a \$2,883 increase in the Salary Reimbursement (45280) from the State.
- ↑ Special Pay (51180) is budgeted at \$20,472 for staffing of weekend bond court and detention hearings that started in FY2017.
- ↓ Computer Equipment (84030) decreased \$42,212 as the department has no personal computer equipment purchases scheduled for FY2018.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>CY2014 Actual</b>	<b>CY2015 Actual</b>	<b>CY2016 Actual</b>	<b>CY2017 Projected</b>
<b>Cases Appointed</b>				
Felony	2,282	2,139	2239	2573
Misdemeanor	3,072	2,893	2583	2602
DUI	658	647	596	600
Juvenile: Abuse & Neglect	162	163	176	170
Juvenile: Adoption	12	18	28	19
Juvenile: Delinquency	508	534	494	465
<b>Cases Disposed</b>				
Felony	2,363	2,292	2385	2650
Misdemeanor	3,664	3,119	3194	3183
DUI	723	720	693	667
Juvenile: Abuse & Neglect	218	227	279	300
Juvenile: Adoption	12	18	28	9
Juvenile: Delinquency	601	612	552	530
<b>Case Disposal Rate</b>				
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

F101 - Public Defender

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45280	Salary Reimbursement	104,795	120,934	105,565	115,197	115,197	76,798	118,080
A45350	Other State Funds	250	-	9,600	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>105,045</b>	<b>120,934</b>	<b>115,165</b>	<b>115,197</b>	<b>115,197</b>	<b>76,798</b>	<b>118,080</b>
A46010	Fees	358,327	354,507	359,273	370,000	370,000	267,556	370,000
A46391	Guardian Ad Litem Fees	6,250	3,917	8,000	5,000	5,000	3,500	5,000
<b>A46X</b>	<b>Charges for Services</b>	<b>364,577</b>	<b>358,424</b>	<b>367,273</b>	<b>375,000</b>	<b>375,000</b>	<b>271,056</b>	<b>375,000</b>
A49910	All Other Miscellaneous Revenue	468	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>468</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>470,090</b>	<b>479,358</b>	<b>482,437</b>	<b>490,197</b>	<b>490,197</b>	<b>347,854</b>	<b>493,080</b>

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

F101 - Public Defender

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	3,389,948	3,454,495	3,547,961	3,588,062	3,588,062	2,882,719	3,681,181
A51120 Permanent PT Salaries/Wages	55,489	55,994	57,532	58,365	58,365	7,576	42,537
A51135 Payroll Contingency	-	-	-	-27,593	-27,593	-	-21,508
A51180 Special Pay	-	-	-	-	-	5,050	20,984
A51210 Performance Appraisals	-	1,459	1,788	-	-	257	-
A51220 Vacation payout	28,443	21,616	38,413	-	-	10,100	-
A51230 Sick Payout	20,181	13,541	23,573	-	-	-	-
A51240 Opt Out Premium	346	115	-	-	-	750	462
<b>AH5X Personnel</b>	<b>3,494,407</b>	<b>3,547,221</b>	<b>3,669,267</b>	<b>3,618,835</b>	<b>3,618,835</b>	<b>2,906,452</b>	<b>3,723,656</b>
A61030 Books Manuals And Periodicals	5,077	5,366	6,145	5,000	5,000	761	5,000
A61040 Operational Supplies	15,676	17,473	17,258	18,000	18,000	8,470	18,000
A65090 Gasoline	3,395	1,687	1,381	1,475	1,475	926	1,656
<b>AH6X Commodities</b>	<b>24,148</b>	<b>24,527</b>	<b>24,783</b>	<b>24,475</b>	<b>24,475</b>	<b>10,156</b>	<b>24,656</b>
A74080 H/L/D Employee Benefits	621,476	639,708	649,452	645,726	645,726	505,210	635,587
A74100 Retirement Benefits/FICA	251,843	254,545	261,769	276,841	276,841	210,267	285,073
A74110 Retirement Benefits/IMRF	386,272	365,428	367,767	371,357	371,357	289,861	371,338
<b>AH74X Benefits</b>	<b>1,259,591</b>	<b>1,259,681</b>	<b>1,278,987</b>	<b>1,293,924</b>	<b>1,293,924</b>	<b>1,005,338</b>	<b>1,291,998</b>
A71120 Interpreters	730	150	945	2,500	2,500	1,275	2,500
A71140 Legal Services	-	-	210,100	210,000	210,000	157,500	210,000
A71150 Consultants	106,950	121,200	1,100	1,200	1,200	1,000	1,200
A71450 Mileage Reimbursement	-	-	-	-	-	-	475
A71470 Employee Relations	-	1,020	1,089	1,175	1,175	537	1,125
A71500 Trips And Training	18,813	14,754	22,227	25,000	25,000	19,669	25,000
A71810 Dues And Subscriptions	4,206	4,865	3,755	3,782	3,782	2,540	3,857
A71830 Transcripts _A71830	2,956	2,143	3,070	7,500	7,500	1,505	7,500
A71950 Cellular Phones	2,252	1,553	1,310	1,500	1,500	972	1,500
A71955 Cell Phone Allowance	480	1,005	1,380	1,560	1,560	1,150	1,560
A72210 Motor Vehicle Maintenance & Repairs	2,979	6,187	2,346	4,317	4,317	902	3,000
A72280 Equipment Maintenance	-	-	-	500	500	-	-
A72520 Record Storage	-	9,180	-	10,000	10,000	8,947	10,000
A72530 Equipment Rental	6,716	4,264	5,853	9,700	9,700	3,623	9,700
A72560 All Other Rentals	-	-	8,449	-	-	-	-
A72960 Witness Fees	37,079	37,490	12,237	40,000	40,000	16,370	40,000
A79940 Miscell Contractual Services	-	-	916	10,000	10,000	534	10,000
<b>AH7X Contractuals</b>	<b>183,160</b>	<b>203,810</b>	<b>274,776</b>	<b>328,734</b>	<b>328,734</b>	<b>216,524</b>	<b>327,417</b>
A84030 Computer Equipment	-	-	-	42,212	-	-	-
<b>AH8X Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,212</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>	<b>4,961,306</b>	<b>5,035,239</b>	<b>5,247,813</b>	<b>5,308,179</b>	<b>5,265,967</b>	<b>4,138,471</b>	<b>5,367,727</b>

Financial and Administrative Committee

# 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	5,271,386	4,127,893	4,127,893	4,127,893	0	0%
<b>AH4X Total Revenue</b>	<b>5,271,386</b>	<b>4,127,893</b>	<b>4,127,893</b>	<b>4,127,893</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	498,393	486,608	486,608	484,738	(1,870)	0%
AH6X Commodities	3,414	8,100	8,100	8,100	0	0%
AH74X Benefits	157,757	150,009	150,009	178,510	28,501	19%
AH7X Contractuals	22,057	40,560	40,560	40,560	0	0%
<b>AH6X Total Expenses</b>	<b>681,621</b>	<b>685,277</b>	<b>685,277</b>	<b>711,908</b>	<b>26,631</b>	<b>4%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	10	8	8
Part Time	0	0	0

**BUDGET HIGHLIGHTS:**

- ❖ Charges for Services activity in FY2018 is expected to be the same as the previous fiscal year.
- ↓ Personnel expenses declined primarily due to the moving of an intern position from the General Fund to the Recorder Automation Fund.
- ↑ Benefits increased by \$26,405 due to changes in employee Health/Life/Dental enrollment.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
Documents Recorded	99,309	101,210	100,000	100,000
Documents Recorded Per Day	251	250	250	250
Documents Recorded Per FTE	7,222	7,497	7,692	7,692

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Recorder of Deeds

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	3,416,693	4,035,402	5,171,560	4,032,893	4,032,893	3,491,314	4,032,893
A46930	GIS Fees	90,937	98,222	99,826	95,000	95,000	71,723	95,000
<b>A46X Charges for Services</b>		<b>3,507,630</b>	<b>4,133,624</b>	<b>5,271,386</b>	<b>4,127,893</b>	<b>4,127,893</b>	<b>3,563,037</b>	<b>4,127,893</b>
A49910	All Other Miscellaneous Revenue	93,258	-	-	-	-	-	-
<b>AHM Miscellaneous</b>		<b>93,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>3,600,888</b>	<b>4,133,624</b>	<b>5,271,386</b>	<b>4,127,893</b>	<b>4,127,893</b>	<b>3,563,037</b>	<b>4,127,893</b>

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

F101 - Recorder of Deeds

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	659,821	538,592	488,162	454,317	454,317	372,085	481,738
A51120 Permanent PT Salaries/Wages	-	-	-	17,791	17,791	-	-
A51140 Overtime Salaries And Wages	-	-	523	-	-	497	-
A51200 Temporary PT Salaries/Wages	-	-	527	10,000	10,000	3,089	-
A51210 Performance Appraisals	1,349	1,350	-	-	-	-	-
A51220 Vacation payout	-	10,555	799	-	-	-	-
A51230 Sick Payout	-	-	4,113	-	-	-	-
A51240 Opt Out Premium	4,500	4,269	4,269	4,500	4,500	2,423	3,000
A51260 Incentive payments	-	-	-	-	-	14,815	-
<b>AH5X Personnel</b>	<b>665,670</b>	<b>554,766</b>	<b>498,393</b>	<b>486,608</b>	<b>486,608</b>	<b>392,909</b>	<b>484,738</b>
A61010 Office Supplies	3,362	3,220	3,414	5,100	5,100	3,178	5,100
A61040 Operational Supplies	85	-	-	3,000	3,000	-	3,000
<b>AH6X Commodities</b>	<b>3,446</b>	<b>3,220</b>	<b>3,414</b>	<b>8,100</b>	<b>8,100</b>	<b>3,178</b>	<b>8,100</b>
A74080 H/L/D Employee Benefits	112,548	90,261	69,993	64,929	64,929	58,785	92,553
A74100 Retirement Benefits/FICA	49,388	41,207	36,627	37,226	37,226	28,748	37,088
A74110 Retirement Benefits/IMRF	75,345	58,856	51,137	47,855	47,855	37,589	48,869
<b>AH74X Benefits</b>	<b>237,281</b>	<b>190,325</b>	<b>157,757</b>	<b>150,009</b>	<b>150,009</b>	<b>125,122</b>	<b>178,510</b>
A71450 Mileage Reimbursement	285	296	196	1,000	1,000	-	1,000
A71470 Employee Relations	-	-	-	350	350	-	350
A71500 Trips And Training	-	-	-	2,000	2,000	-	2,000
A71810 Dues And Subscriptions	1,080	1,435	792	1,275	1,275	1,407	1,275
A71820 Dues	50	-	-	-	-	-	-
A71950 Cellular Phones	777	962	709	1,800	1,800	483	1,800
A71970 Courier Services	532	-	20	360	360	59	360
A72280 Equipment Maintenance	-	750	790	3,000	3,000	830	3,000
A72520 Record Storage	5,943	11,495	12,831	12,000	12,000	8,203	12,000
A72530 Equipment Rental	1,994	4,785	4,785	6,375	6,375	3,190	6,375
A72830 Printing Services	6,276	6,354	-	7,300	7,300	98	7,300
A79950 All Other Miscellaneous	5,140	2,760	1,935	5,100	5,100	1,709	5,100
<b>AH7X Contractuals</b>	<b>22,077</b>	<b>28,837</b>	<b>22,057</b>	<b>40,560</b>	<b>40,560</b>	<b>15,979</b>	<b>40,560</b>
<b>AHEX Total Expenses</b>	<b>928,474</b>	<b>777,147</b>	<b>681,621</b>	<b>685,277</b>	<b>685,277</b>	<b>537,189</b>	<b>711,908</b>

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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	44,872	54,435	54,435	72,000	17,565	32%
<b>AH4X Total Revenue</b>	<b>44,872</b>	<b>54,435</b>	<b>54,435</b>	<b>72,000</b>	<b>17,565</b>	<b>32%</b>
AH5X Personnel	470,347	444,383	444,383	450,358	5,975	1%
AH6X Commodities	4,341	6,250	6,250	3,150	(3,100)	-50%
AH74X Benefits	190,094	177,158	177,158	213,922	36,764	21%
AH7X Contractuals	98,451	116,790	116,790	105,890	(10,900)	-9%
<b>AH6X Total Expenses</b>	<b>763,232</b>	<b>744,581</b>	<b>744,581</b>	<b>773,320</b>	<b>28,739</b>	<b>4%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	9	9	9
Part Time	1	1	1

**BUDGET HIGHLIGHTS:**

- ↑ Revenue increased by \$17,565 as the intergovernmental transfer is now covering increased benefit costs of a co-funded Regional Office of Education position.
- ↑ The Regional Office of Education’s overall budget increased \$15,875 (2%). The increase mostly comes from a \$37,375 increase in their employees’ Health/Life/Dental costs. FY2018 benefits are calculated based on current enrollment and selected coverage.
- ↓ Contractuals and Commodities decreased \$14,000, or 1.1%, from the Adopted FY2017 budget.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
School Building Permits Issued – Total	202	234	225	225
School Building Permits Issued – New Construction	6	8	3	5
School Building Permits Issued – Major Renovations	63	61	50	50
School Building Permits Issued – All Other	133	153	130	150
Professional Development Session Participants	1,366	1328	1,350	1,500
Participants Who Rated Sessions as Excellent or Good	88%	85%	90%	90%
Bus Drivers Trained – Total (New + Refresher)	2,545	2,703	2,500	2,500
Bus Drivers Trained per Trainer	509	541	500	500

## Lake County Revenue Budget Comparison Report - Five Year History

Regional Office of Education

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45280	Salary Reimbursement	38,586	35,389	28,872	38,435	38,435	39,836	56,000
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	16,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>54,586</b>	<b>51,389</b>	<b>44,872</b>	<b>54,435</b>	<b>54,435</b>	<b>55,836</b>	<b>72,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>54,586</b>	<b>51,389</b>	<b>44,872</b>	<b>54,435</b>	<b>54,435</b>	<b>55,836</b>	<b>72,000</b>

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

Regional Office of Education

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	429,429	425,655	432,968	426,470	426,470	343,818	433,005
A51120 Permanent PT Salaries/Wages	12,169	10,604	10,042	11,245	11,245	8,966	13,015
A51140 Overtime Salaries And Wages	1,125	2,581	2,372	3,668	3,668	1,473	2,837
A51210 Performance Appraisals	-	802	-	-	-	-	-
A51220 Vacation payout	-	684	12,872	-	-	432	-
A51230 Sick Payout	-	3,229	9,036	-	-	-	-
A51240 Opt Out Premium	3,000	3,750	3,058	3,000	3,000	2,250	1,500
<b>AH5X Personnel</b>	<b>445,722</b>	<b>447,305</b>	<b>470,347</b>	<b>444,383</b>	<b>444,383</b>	<b>356,939</b>	<b>450,358</b>
A61010 Office Supplies	4,819	4,813	4,341	6,250	6,250	828	3,150
<b>AH6X Commodities</b>	<b>4,819</b>	<b>4,813</b>	<b>4,341</b>	<b>6,250</b>	<b>6,250</b>	<b>828</b>	<b>3,150</b>
A74080 H/L/D Employee Benefits	113,543	101,650	110,405	97,986	97,986	94,344	135,361
A74100 Retirement Benefits/FICA	31,529	31,825	33,574	33,995	33,995	25,148	34,463
A74110 Retirement Benefits/IMRF	47,556	44,780	46,115	45,176	45,176	34,257	44,098
<b>AH74X Benefits</b>	<b>192,628</b>	<b>178,255</b>	<b>190,094</b>	<b>177,158</b>	<b>177,158</b>	<b>153,749</b>	<b>213,922</b>
A71150 Consultants	77,620	70,711	73,749	79,000	79,000	51,669	79,000
A71450 Mileage Reimbursement	3,281	3,231	2,870	4,000	4,000	2,014	3,200
A71470 Employee Relations	158	250	264	250	250	250	250
A71500 Trips And Training	979	742	1,452	1,500	1,500	313	1,500
A71810 Dues And Subscriptions	4,275	4,624	3,699	4,500	4,500	3,733	3,800
A71940 Telephone	4,242	3,461	2,732	5,000	5,000	2,429	3,500
A72280 Equipment Maintenance	4,408	4,766	5,262	5,300	5,300	3,269	800
A72530 Equipment Rental	3,397	1,988	1,988	3,640	3,640	1,491	3,240
A72820 Postage	9,181	5,878	6,144	13,000	13,000	5,437	10,000
A79950 All Other Miscellaneous	284	280	292	600	600	186	600
<b>AH7X Contractuals</b>	<b>107,824</b>	<b>95,932</b>	<b>98,451</b>	<b>116,790</b>	<b>116,790</b>	<b>70,792</b>	<b>105,890</b>
<b>AH7X Total Expenses</b>	<b>750,994</b>	<b>726,304</b>	<b>763,232</b>	<b>744,581</b>	<b>744,581</b>	<b>582,309</b>	<b>773,320</b>

## Law and Judicial Committee

# Sheriff

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	861,642	880,007	880,007	1,005,507	125,500	14%
A45X Intergovernmental	5,447,164	5,429,978	5,450,861	5,351,325	(78,652)	-1%
A46X Charges for Services	1,858,475	1,733,006	1,733,006	1,500,420	(232,586)	-13%
A49X Transfers	0	78,297	78,297	91,426	13,129	17%
AHM Miscellaneous	349,255	411,764	411,764	449,800	38,036	9%
<b>AH4X Total Revenue</b>	<b>8,516,537</b>	<b>8,533,052</b>	<b>8,553,935</b>	<b>8,398,478</b>	<b>(134,573)</b>	<b>-2%</b>
AH5X Personnel	40,423,253	40,949,164	40,949,164	42,718,282	1,769,118	4%
AH6X Commodities	2,083,617	2,068,499	2,079,466	2,186,832	118,333	6%
AH74X Benefits	15,736,887	16,064,677	16,064,677	16,287,658	222,982	1%
AH7X Contractuals	5,184,707	5,487,666	5,699,646	6,209,632	721,966	13%
AH8X Capital Expenditures	0	2,134,218	0	1,367,678	(766,540)	-36%
<b>AHEX Total Expenses</b>	<b>63,428,465</b>	<b>66,704,224</b>	<b>64,792,953</b>	<b>68,770,083</b>	<b>2,065,859</b>	<b>3%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	483	483	482
Part Time	51	53	55

### BUDGET HIGHLIGHTS:

- ❖ The staffing summary does not include seven temporary Corrections Officer positions funded in General Operating Expense.
- ❖ Full-time positions have decreased as one full time position was vacated through the ARO. This position has been converted to two part-time positions.
- ↓ All Other Salary Reimbursement (45020) decreased \$110,829 based upon elimination of a state ETSB grant.
- ↓ Other Federal Funds (45340) decreased \$100,000 due to federal SCAAP grant funds no longer being provided.
- ↑ Revenue from Municipalities (45380) increased \$132,176 in response to current and anticipated municipal contracts.
- ↓ Foreclosure Fees (46330) decreased \$165,000 in response to a decrease in foreclosure activity.
- ↓ Electronic Monitoring System Service (46750) decreased \$77,000 based upon recent activity.
- ↓ Telephone Commissions (48040) decreased \$36,000 based upon current activity.

- ↑ Transfers from Other Funds (49920) increased \$13,129 as the transfer from the Transportation Safety Hire Back Fund is increased for fund-eligible overtime costs.
- ↑ Food and Provisions (61080) increased by \$154,465 in response to the increase in the average daily jail population.
- ↑ Gasoline (65090) increased \$36,708 in response historical records of actual gallons used.
- ↑ Medical Fees (71330) increased by \$387,892 due to the increase in the average daily jail population, pharmacy costs, inmate medical costs, and contract rate increase.
- ↑ Security Services (71650) increased \$60,845 based upon actuals in recent years and an anticipated contract increase.
- ↑ Extradition Expenses (72010) increased \$41,815 based upon recent and projected activity.
- ↑ Miscellaneous Contractual Expenses (79940) increased \$278,853 for annual license fees for body cameras and IT staff augmentation services.
- ↓ Capital costs (8x) decreased \$766,540, as the Sheriff's Office is replacing fewer vehicles, computers, and other capital items compared to FY2017.

**PERFORMANCE INFORMATION:**

Measurement	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Year-To-Date
UCR Part I Crimes Reported – Total	1,710	1,471	1,166	1,157	*177
UCR Part I Crimes Reported – Violent Crimes	71	76	76	94	*21
UCR Part I Crimes Reported – Property Crimes	1,639	1,395	1,080	1,063	*156
Arrests					
Arrests for UCR Part I Crimes – Violent Crimes	98	34	32	14	*16
Arrests for UCR Part I Crimes – Property Crimes	229	158	124	141	*22
Arrests for Driving Under the Influence (DUI)	398	404	367	342	182
All Other Arrests	1,421	1,202	NA	1,916	*1,007
Motor Vehicle Accidents – Total	4,533	4,447	3,988	3,987	*1,721
Motor Vehicle Accidents – With Fatalities	15	8	9	22	5
Motor Vehicle Accidents – With Fatalities – Involving Alcohol	NA	NA	5	6	3
In-Jail Assaults – Total	82	64	54	69	61
In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical	68	52	52	59	51
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	2	3	5	1	1
In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical	11	8	2	3	4
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	1	1	2	6	5
Safety Incidents – All Locations – Total	161	187	130	212	90
Safety Incidents – Vehicle Only	57	75	45	85	31
Safety Incidents – Workers' Compensation Only	91	75	53	89	48
Safety Incidents – General Liability Only	13	37	32	38	11

\* FY2017 Year-To-Date data is through August 2017.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Sheriff

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A43020	False Alarm Fees	7,025	8,575	7,902	5,000	5,000	4,075	5,000
A43050	Fines Sheriff	684,468	768,612	694,116	725,407	725,407	426,183	725,407
A43055	Prisoner Review and Vehicle Fine collection	64,221	62,751	55,823	62,000	62,000	34,822	62,000
A43065	Administrative Adjudication Court Fines	2,456	7,650	26,171	6,500	6,500	21,711	132,000
A43080	Parking Fines Sheriff	3,695	1,100	880	1,100	1,100	270	1,100
A43100	DUI Fines Sheriff	80,148	80,091	76,751	80,000	80,000	42,221	80,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>842,012</b>	<b>928,779</b>	<b>861,642</b>	<b>880,007</b>	<b>880,007</b>	<b>529,283</b>	<b>1,005,507</b>
A45020	All Other Salary Reimbursement	289,611	261,367	328,089	237,882	237,882	33,011	127,053
A45100	Sheriff Convey Pers To Inst	22,560	12,004	8,527	11,000	11,000	-	11,000
A45105	Sheriff IST - Interstate Transfer	9,465	9,844	10,056	8,000	8,000	7,250	8,000
A45110	Sheriff Law Enforcemnt Training	20,125	55,954	-	58,000	58,000	-	58,000
A45120	Sheriff Work Release	727,479	872,674	605,555	710,000	710,000	411,530	710,000
A45130	SSA Jail Incentive	28,840	27,822	34,689	26,000	26,000	56,895	26,000
A45330	Grants - Other	74,872	22,283	-	-	20,883	70,883	-
A45340	Other Federal Funds	126,036	101,049	-	100,000	100,000	-	-
A45380	Revenue From Municipalities	3,785,638	4,029,713	4,460,248	4,279,096	4,279,096	3,293,855	4,411,272
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,084,626</b>	<b>5,392,710</b>	<b>5,447,164</b>	<b>5,429,978</b>	<b>5,450,861</b>	<b>3,873,424</b>	<b>5,351,325</b>
A46010	Fees	1,170	-	-	-	-	3,100	-
A46125	Sheriff Bond Fees	76,545	74,298	66,843	71,000	71,000	53,739	71,000
A46240	Miscellaneous County Clerk Fees	-	-	-	-	-	8,481	-
A46260	Warrant Fees	132,709	130,072	120,076	125,000	125,000	77,639	125,000
A46270	Fire Arms Training Fees	5,370	5,880	2,105	1,800	1,800	1,520	1,800
A46280	Photograph Fee's	1,481	1,278	310	400	400	233	400
A46290	Special Police Services	291,640	286,582	474,132	282,726	282,726	365,368	288,750
A46300	Sheriff Fees-Circuit Clerk	229,142	211,877	225,076	220,000	220,000	176,018	220,000
A46305	Eviction Service Fees	120,454	101,664	99,185	100,000	100,000	69,158	100,000
A46310	Foreign Service	66,281	64,070	61,283	65,000	65,000	49,253	65,000
A46320	Marine Unit Fines	48,327	23,852	16,991	22,000	22,000	4,895	22,000
A46330	Foreclosure Fees	1,060,600	800,100	562,400	600,000	600,000	377,800	435,000
A46335	Eviction Rescheduling Fee	5,558	4,122	4,411	5,000	5,000	3,486	5,000
A46420	Copy Charges	30,199	24,599	20,477	20,000	20,000	16,908	20,000
A46740	Sex Offender Registration Fee	3,594	4,267	11,085	6,000	6,000	14,158	11,000
A46745	Violent Offenders Against Youth Registration Fee	70	160	160	100	100	230	170
A46750	Elect Monitor System Service	174,719	153,983	159,133	180,000	180,000	102,912	103,000
A46795	Arrestee's Medical Cost Fund	24,258	24,640	21,885	23,480	23,480	14,316	22,500
A46850	All Other Charges For Services	4,206	6,732	10,586	8,000	8,000	8,777	8,000
A46970	Finger Print Fees	3,295	2,440	2,336	2,500	2,500	1,304	1,800
<b>A46X</b>	<b>Charges for Services</b>	<b>2,279,618</b>	<b>1,920,614</b>	<b>1,858,475</b>	<b>1,733,006</b>	<b>1,733,006</b>	<b>1,349,294</b>	<b>1,500,420</b>
A49920	Transfers From Other Funds	-	-	-	78,297	78,297	-	91,426
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,297</b>	<b>78,297</b>	<b>-</b>	<b>91,426</b>
A44030	Other Rentals	1	1	1	-	-	1	-
A48010	Interest	950	1,877	8,324	1,000	1,000	40,787	1,000
A48040	Telephone Commissions	220,019	492,532	335,323	400,000	400,000	363,439	364,000
A48045	Video Visitation Commission	3,179	1,359	5,622	10,764	10,764	9,430	9,800
A49910	All Other Miscellaneous Revenue	-	-	-15	-	-	-5	75,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>224,149</b>	<b>495,769</b>	<b>349,255</b>	<b>411,764</b>	<b>411,764</b>	<b>413,653</b>	<b>449,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,430,405</b>	<b>8,737,872</b>	<b>8,516,537</b>	<b>8,533,052</b>	<b>8,553,935</b>	<b>6,165,652</b>	<b>8,398,478</b>

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

F101 - Sheriff

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	32,065,876	32,008,341	32,398,710	37,746,903	37,746,903	26,270,989	36,034,825
A51120	Permanent PT Salaries/Wages	957,892	830,534	-	1,161,973	1,161,973	-	-
A51135	Payroll Contingency	-	-	-	-1,143,448	-1,143,448	-	-1,143,379
A51140	Overtime Salaries And Wages	2,816,949	3,842,291	4,816,675	2,071,871	2,071,871	3,535,027	4,815,119
A51145	Back Pay Wages	44,652	2,500	60,602	-	-	2,174	-
A51160	Holiday Pay	950,016	980,314	1,025,730	719,146	719,146	592,770	990,696
A51180	Special Pay	792,930	821,819	992,450	325,220	325,220	783,928	1,214,062
A51200	Temporary PT Salaries/Wages	-	11,262	759,437	-	-	560,989	747,928
A51210	Performance Appraisals	29,781	24,730	4,696	-	-	2,598	-
A51220	Vacation payout	142,093	228,385	183,586	-	-	111,317	-
A51230	Sick Payout	84,712	148,825	116,235	-	-	11,777	-
A51240	Opt Out Premium	61,382	66,920	65,132	67,500	67,500	43,787	59,030
A51260	Incentive payments	-	-	-	-	-	89,463	-
<b>AH5X Personnel</b>		<b>37,946,282</b>	<b>38,965,921</b>	<b>40,423,253</b>	<b>40,949,164</b>	<b>40,949,164</b>	<b>32,004,818</b>	<b>42,718,282</b>
A61010	Office Supplies	27,874	30,212	31,954	31,000	31,000	14,535	31,300
A61020	Computer Supplies	242	-	-	700	700	-	-
A61030	Books Manuals And Periodicals	4,404	2,855	1,644	4,201	4,201	760	4,937
A61040	Operational Supplies	123,276	91,761	99,685	133,547	141,515	48,858	129,709
A61060	Clothing And Uniforms	285,941	209,742	285,743	268,163	271,163	125,032	238,788
A61080	Food and Provisions	778,619	790,069	827,720	786,502	786,502	661,020	958,826
A61090	Printing and Photographic Supplies	-	4,700	5,302	5,375	5,375	3,505	8,753
A63020	Cleaning Supplies	131,542	137,001	175,330	150,298	150,298	131,165	155,898
A63030	Linen And Bedding	19,671	20,150	16,806	36,544	36,544	39,073	33,936
A64010	Shooting Range	7,357	6,215	7,388	14,200	14,200	614	14,200
A64020	Ammunition	123,161	154,371	198,662	194,192	194,192	73,986	130,000
A65020	Laboratory Supplies	1,685	3,526	3,101	3,000	3,000	390	3,000
A65090	Gasoline	731,772	540,022	430,283	440,777	440,777	306,214	477,485
<b>AH6X Commodities</b>		<b>2,235,543</b>	<b>1,990,625</b>	<b>2,083,617</b>	<b>2,068,499</b>	<b>2,079,466</b>	<b>1,405,152</b>	<b>2,186,832</b>
A74080	H/L/D Employee Benefits	6,230,345	6,299,238	6,286,388	6,380,940	6,380,940	5,038,239	6,313,875
A74100	Retirement Benefits/FICA	2,799,990	2,871,214	2,947,015	3,132,611	3,132,611	2,325,894	3,267,947
A74110	Retirement Benefits/IMRF	6,412,026	6,323,784	6,503,484	6,551,126	6,551,126	4,934,253	6,705,836
<b>AH74X Benefits</b>		<b>15,442,361</b>	<b>15,494,236</b>	<b>15,736,887</b>	<b>16,064,677</b>	<b>16,064,677</b>	<b>12,298,386</b>	<b>16,287,658</b>
A71120	Interpreters	-	-	-	-	-	187	-
A71150	Consultants	16,675	32,667	-	-	-	-	-
A71220	Computer Services	3,168	3,168	2,376	3,168	3,168	-	3,168
A71230	Software Maintenance	-	46,105	103,722	237,326	237,326	132,396	189,686
A71325	Polygraph Fees	-	-	-	-	-	-	12,600
A71330	Medical Fees	2,181,393	2,372,360	2,778,489	2,959,744	2,959,744	2,326,409	3,347,636
A71470	Employee Relations	-	4,978	7,877	13,325	13,325	6,251	13,325
A71500	Trips And Training	281,690	267,431	361,108	345,020	357,935	215,767	301,443
A71520	Training	-	-	-	7,050	7,050	-	5,800
A71527	Certification/Accreditation Fees	-	11,880	6,750	33,820	33,820	-7,150	45,243
A71530	Programs and Services	2,642	8,138	2,965	3,000	3,000	5,000	10,045
A71650	Security Services	761,560	717,462	724,589	700,000	700,000	488,164	760,845
A71810	Dues And Subscriptions	9,077	10,857	10,549	15,940	15,940	11,338	15,024
A71910	Gas For Heating	10,732	4,290	3,079	8,168	8,168	32	-
A71920	Electricity	10,973	11,692	10,959	10,973	10,973	-	-
A71930	Water And Sewer Charges	666	479	408	960	960	-	-
A71950	Cellular Phones	71,669	83,493	73,006	85,674	85,674	66,793	91,477

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

F101 - Sheriff

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71960	Data/Telecommunications	-	-	249	-	-	4,720	2,369
A71965	Radio Fees	-	-	21,890	145,662	145,662	104,020	148,866
A71970	Courier Services	-	-	-	-	-	33	-
A72010	Extradition Expenses	33,427	21,380	26,170	20,500	20,500	38,988	62,315
A72020	Investigative Expense	17,902	27,173	11,799	23,300	23,300	4,616	25,702
A72180	Insurance Claims	5,000	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	303,670	301,769	307,652	310,000	310,000	218,572	310,000
A72230	Boat Maintenance And Repairs	20,137	12,051	20,622	17,400	17,400	1,503	17,400
A72240	Radio Equipment Maintenance & Repair	1,665	-	175	28,000	28,000	179	28,000
A72280	Equipment Maintenance	45,133	11,035	1,712	12,593	12,593	1,736	7,860
A72520	Record Storage	-	-	13,948	12,771	12,771	10,063	13,911
A72530	Equipment Rental	29,402	21,379	31,449	29,000	29,000	13,229	38,100
A72760	Northern Illinois Crime Lab	160,433	162,855	164,454	164,454	164,454	164,454	164,454
A72790	Transfers to Other Governments	-	-	-	-	-	16	-
A72840	Temporary Employment Services	-	54,973	6,055	-	-	-	15,692
A72920	Meals And Lodging For Jurors	8,666	9,868	10,471	10,500	10,500	5,622	10,500
A72940	All Other Fees	-	5,500	-	-	-	-	-
A79940	Miscell Contractual Services	336,348	269,103	482,184	289,318	488,383	386,137	568,171
A79950	All Other Miscellaneous	96,324	2,392	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>4,408,353</b>	<b>4,474,478</b>	<b>5,184,707</b>	<b>5,487,666</b>	<b>5,699,646</b>	<b>4,199,075</b>	<b>6,209,632</b>
A83010	Motor Vehicles	-	-	-	1,718,197	-	-	1,071,022
A84020	Radios & Electronic Equipment	-	-	-	16,588	-	-	16,290
A84030	Computer Equipment	-	-	-	114,198	-	-	25,970
A84060	Furniture And Office Equipment	-	-	-	41,871	-	-	10,119
A85040	Replacements	-	-	-	243,364	-	5,250	244,277
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,134,218</b>	<b>-</b>	<b>5,250</b>	<b>1,367,678</b>
<b>AHEX Total Expenses</b>		<b>60,032,540</b>	<b>60,925,260</b>	<b>63,428,465</b>	<b>66,704,224</b>	<b>64,792,953</b>	<b>49,912,682</b>	<b>68,770,083</b>



## Sheriff's Merit Commission

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	6,161	7,000	7,000	7,000	0	0%
<b>AH4X Total Revenue</b>	<b>6,161</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	60,024	58,431	58,431	44,053	(14,378)	-25%
AH6X Commodities	3,470	800	2,300	2,300	1,500	188%
AH74X Benefits	24,116	26,184	26,184	15,756	(10,428)	-40%
AH7X Contractuals	34,627	76,225	44,225	68,525	(7,700)	-10%
<b>AHEX Total Expenses</b>	<b>122,237</b>	<b>161,640</b>	<b>131,140</b>	<b>130,633</b>	<b>(31,006)</b>	<b>-19%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	1	1	1
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ Revenues are expected to remain flat in FY2018.
- ↓ Regular Salaries and Wages (51110) decreased by \$15,453 due to a change in staffing.
- ↓ Polygraph Fees (71325) increased \$25,000. Previously, these services were budgeted in Miscellaneous Contractual Services (79940), which has decreased \$30,500.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017 YTD</b>
Candidate Applications	311	314	<b>224</b>	180
Candidates Who Took the Physical Fitness Test	266	203	153	104
Candidates Who Passed the Physical Fitness Test / Percentage	206 / 77%	160 / 79%	124/83%	84/81%
Candidates Who Took the Written Exam	202	160	120	84
Candidates Who Passed the Written Exam / Percentage	101 / 50%	96 / 60%	93/78%	60/71%
Candidates Certified by SMC to Sheriff	18	33	41	n/a
Candidates Appointed by Sheriff	7	16	6	n/a

\* The recruitment cycle was in process during the time of budget preparation. 2017 YTD information will be updated when information is available.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Sheriff's Merit Commission

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	-	7,106	6,161	7,000	7,000	3,952	7,000
<b>A46X</b>	<b>Charges for Services</b>	-	<b>7,106</b>	<b>6,161</b>	<b>7,000</b>	<b>7,000</b>	<b>3,952</b>	<b>7,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>7,106</b>	<b>6,161</b>	<b>7,000</b>	<b>7,000</b>	<b>3,952</b>	<b>7,000</b>

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

F101 - Sheriff's Merit Commission

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	51,539	55,802	51,351	58,431	58,431	34,650	44,053
A51140	Overtime Salaries And Wages	-	385	162	-	-	-	-
A51220	Vacation payout	-	-	1,934	-	-	-	-
A51230	Sick Payout	-	-	6,578	-	-	-	-
<b>AH5X Personnel</b>		<b>51,539</b>	<b>56,187</b>	<b>60,024</b>	<b>58,431</b>	<b>58,431</b>	<b>34,650</b>	<b>44,053</b>
A61010	Office Supplies	671	617	2,145	800	800	1,016	800
A61080	Food and Provisions	-	-	1,325	-	1,500	824	1,500
<b>AH6X Commodities</b>		<b>671</b>	<b>617</b>	<b>3,470</b>	<b>800</b>	<b>2,300</b>	<b>1,841</b>	<b>2,300</b>
A74080	H/L/D Employee Benefits	14,287	15,614	13,737	15,619	15,619	6,315	7,945
A74100	Retirement Benefits/FICA	3,698	4,018	4,367	4,470	4,470	2,596	3,370
A74110	Retirement Benefits/IMRF	5,595	5,660	6,012	6,094	6,094	3,544	4,441
<b>AH74X Benefits</b>		<b>23,581</b>	<b>25,291</b>	<b>24,116</b>	<b>26,184</b>	<b>26,184</b>	<b>12,456</b>	<b>15,756</b>
A71150	Consultants	-	-	16,544	20,000	20,000	6,650	20,000
A71325	Polygraph Fees	-	-	-	-	-	11,965	25,000
A71330	Medical Fees	15,460	21,904	-	-	-	-	-
A71415	Recruitment	-	-	-	-	-	95	1,000
A71450	Mileage Reimbursement	2,613	2,008	1,507	3,000	3,000	2,134	2,500
A71470	Employee Relations	-	25	25	25	25	-	25
A71490	Employment Ads-Help Wanted	298	3,242	2,804	4,000	4,000	2,372	4,000
A71500	Trips And Training	455	235	121	500	500	-	500
A71810	Dues And Subscriptions	590	300	380	790	790	348	500
A71970	Courier Services	-	-	27	-	-	-	-
A72970	Per Diem Fees	14,410	15,100	13,220	14,410	14,410	13,580	15,000
A79940	Miscell Contractual Services	9,785	10,660	-	30,500	-	-	-
A79950	All Other Miscellaneous	3,417	2,613	-	3,000	1,500	57	-
<b>AH7X Contractuals</b>		<b>47,028</b>	<b>56,087</b>	<b>34,627</b>	<b>76,225</b>	<b>44,225</b>	<b>37,201</b>	<b>68,525</b>
<b>AH7X Total Expenses</b>		<b>122,819</b>	<b>138,182</b>	<b>122,237</b>	<b>161,640</b>	<b>131,140</b>	<b>86,147</b>	<b>130,633</b>

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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	1,293	4,000	4,000	33,000	29,000	725%
A45X Intergovernmental	1,826,221	1,706,793	1,706,793	1,677,499	(29,294)	-2%
A46X Charges for Services	207,730	175,000	175,000	160,000	(15,000)	-9%
A49X Transfers	0	39,190	39,190	51,641	12,451	32%
AHM Miscellaneous	38,184	500	500	500	0	0%
<b>AH4X Total Revenue</b>	<b>2,073,429</b>	<b>1,925,483</b>	<b>1,925,483</b>	<b>1,922,640</b>	<b>(2,843)</b>	<b>0%</b>
AH5X Personnel	10,026,976	9,944,839	9,944,839	10,487,809	542,970	5%
AH6X Commodities	92,713	109,996	109,996	142,412	32,416	29%
AH74X Benefits	3,554,479	3,707,568	3,707,568	3,886,681	179,114	5%
AH7X Contractuals	606,201	700,041	729,330	694,824	(5,217)	-1%
AH8X Capital Expenditures	0	129,123	0	99,446	(29,677)	-23%
<b>AHEX Total Expenses</b>	<b>14,280,370</b>	<b>14,591,567</b>	<b>14,491,733</b>	<b>15,311,172</b>	<b>719,606</b>	<b>5%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	131	129	130
Part Time	9	9	9

**BUDGET HIGHLIGHTS:**

- ❖ Revenues are projected to be essentially flat.
- ⬆ All Other Salary Reimbursement (45020) and Federal Grants (45334) increased a total of \$82,162 to fund two existing victim advocate positions and one new victim advocate position as part of the new agreement with the Child Advocacy Centers of Illinois. These positions will be funded by a combination of the Child Advocacy Centers and federal grant dollars.
- ⬇ Child Support Reimbursement (45140) decreased \$50,000 due to a decrease in the state contract for these services.
- ⬆ Personnel costs (5x) increased largely due to aforementioned grant funded victim advocate position, two employees who received pay increases for taking on additional responsibilities, and proficiency & capability increases. Benefit costs (74X) are adjusted accordingly.
- ❖ Capital replacements include five printers and 2 vehicles.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>
Children's Advocacy Center: Children Interviewed	681	615	597	700

- ❖ 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

F101 - State's Attorney

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A43060	Overweight Fees - States Attorney	9,515	3,574	1,293	4,000	4,000	879	3,000
A43110	Collection Fees, A43110	-	-	-	-	-	67,792	30,000
<b>A43X Fines and Forfeitures</b>		<b>9,515</b>	<b>3,574</b>	<b>1,293</b>	<b>4,000</b>	<b>4,000</b>	<b>68,671</b>	<b>33,000</b>
A45020	All Other Salary Reimbursement	130,237	135,105	140,338	129,849	129,849	-	152,897
A45140	Child Support IV-D Reimb	722,627	761,061	707,413	700,000	700,000	364,468	650,000
A45280	Salary Reimbursement	132,621	144,677	144,677	144,677	144,677	108,508	144,677
A45330	Grants - Other	6,250	12,179	-2,057	-	-	2,057	-
A45333	Grants - State	97,937	107,178	69,002	77,762	77,762	49,256	31,000
A45334	Grants - Federal	473,815	478,430	474,746	468,943	468,943	393,316	528,057
A45350	Other State Funds	5,500	6,000	6,000	5,215	5,215	4,500	5,215
A45400	Revenue From Other Government Bodies	72,709	-	286,103	180,347	180,347	-	165,653
<b>A45X Intergovernmental</b>		<b>1,629,194</b>	<b>1,644,631</b>	<b>1,826,221</b>	<b>1,706,793</b>	<b>1,706,793</b>	<b>922,105</b>	<b>1,677,499</b>
A46010	Fees	43,335	104,271	87,587	45,000	45,000	42,888	60,000
A46250	States Attorneys Fees	132,674	140,834	120,143	130,000	130,000	77,465	100,000
A46255	STAA - States Attorney Automation	60,795	-	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>236,804</b>	<b>245,105</b>	<b>207,730</b>	<b>175,000</b>	<b>175,000</b>	<b>120,353</b>	<b>160,000</b>
A49920	Transfers From Other Funds	-	-	-	39,190	39,190	-	51,641
<b>A49X Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>39,190</b>	<b>39,190</b>	<b>-</b>	<b>51,641</b>
A49910	All Other Miscellaneous Revenue	41,855	1,538	38,184	500	500	223	500
<b>AHM Miscellaneous</b>		<b>41,855</b>	<b>1,538</b>	<b>38,184</b>	<b>500</b>	<b>500</b>	<b>223</b>	<b>500</b>
<b>AH4X Total Revenue</b>		<b>1,917,369</b>	<b>1,894,848</b>	<b>2,073,429</b>	<b>1,925,483</b>	<b>1,925,483</b>	<b>1,111,352</b>	<b>1,922,640</b>

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

F101 - State's Attorney

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	9,260,045	9,498,747	9,577,034	9,636,555	9,636,556	7,957,211	10,254,041
A51120	Permanent PT Salaries/Wages	422,493	414,514	383,161	393,803	393,802	205,534	296,076
A51135	Payroll Contingency	-	-	-	-102,019	-102,019	-	-77,308
A51140	Overtime Salaries And Wages	-	56	-	-	-	40	-
A51180	Special Pay	-	-	-	-	-	2,840	-
A51210	Performance Appraisals	11,789	20,368	3,317	-	-	380	-
A51220	Vacation payout	26,443	56,111	27,867	-	-	32,272	-
A51230	Sick Payout	15,519	17,280	19,502	-	-	16,250	-
A51240	Opt Out Premium	17,192	12,865	16,096	16,500	16,500	15,519	15,000
A51260	Incentive payments	-	-	-	-	-	54,791	-
<b>AH5X Personnel</b>		<b>9,753,481</b>	<b>10,019,942</b>	<b>10,026,976</b>	<b>9,944,839</b>	<b>9,944,839</b>	<b>8,284,836</b>	<b>10,487,809</b>
A61010	Office Supplies	12,100	11,423	10,563	18,000	18,000	9,150	18,000
A61020	Computer Supplies	6,498	3,201	2,481	6,500	6,500	1,086	6,500
A61030	Books Manuals And Periodicals	24,329	25,986	27,033	24,634	24,634	25,020	24,500
A61040	Operational Supplies	44,161	28,435	43,294	50,000	50,000	8,540	82,550
A65090	Gasoline	16,246	10,862	9,342	10,862	10,862	6,539	10,862
<b>AH6X Commodities</b>		<b>103,333</b>	<b>79,907</b>	<b>92,713</b>	<b>109,996</b>	<b>109,996</b>	<b>50,335</b>	<b>142,412</b>
A74080	H/L/D Employee Benefits	1,752,165	1,866,084	1,828,209	1,901,412	1,901,412	1,528,282	2,035,089
A74100	Retirement Benefits/FICA	706,269	723,183	722,952	778,234	778,234	598,382	802,434
A74110	Retirement Benefits/IMRF	1,079,146	1,030,638	1,003,318	1,027,922	1,027,922	807,608	1,049,159
<b>AH74X Benefits</b>		<b>3,537,580</b>	<b>3,619,906</b>	<b>3,554,479</b>	<b>3,707,568</b>	<b>3,707,568</b>	<b>2,934,273</b>	<b>3,886,681</b>
A71120	Interpreters	4,817	4,552	2,863	5,000	5,000	1,888	5,000
A71140	Legal Services	128,994	129,004	128,994	142,000	142,000	100,996	142,000
A71150	Consultants	29,032	8,740	36,995	30,000	30,000	22,961	30,000
A71230	Software Maintenance	7,121	11,558	4,741	31,200	31,200	-	32,100
A71250	Document Imaging	17,566	25,737	28,258	29,500	29,500	15,877	-
A71450	Mileage Reimbursement	5,669	3,976	4,447	6,000	6,000	2,850	6,000
A71470	Employee Relations	2,024	417	3,702	3,550	3,550	3,326	3,450
A71500	Trips And Training	38,006	38,517	29,605	41,000	41,000	24,131	42,900
A71810	Dues And Subscriptions	4,840	4,555	6,541	5,500	5,500	2,707	5,725
A71830	Transcripts _A71830	64,460	58,431	61,792	71,300	71,300	47,411	70,800
A71840	Publications & Legal Notices	3,554	5,764	5,387	11,500	11,500	3,592	11,500
A71910	Gas For Heating	2,496	1,611	1,203	3,536	3,536	64	3,000
A71920	Electricity	3,681	4,212	4,482	5,500	5,500	1,061	5,000
A71930	Water And Sewer Charges	320	426	757	700	700	201	700
A71940	Telephone	1,036	80	-	-	-	-	-
A71950	Cellular Phones	15,391	14,303	15,354	17,571	17,571	10,256	19,271
A71955	Cell Phone Allowance	4,330	5,100	4,440	6,300	6,300	3,550	4,740
A71960	Data/Telecommunications	12,318	11,052	12,220	19,000	19,000	5,740	20,650
A71965	Radio Fees	-	-	702	4,212	4,212	3,510	4,680
A71970	Courier Services	3,251	3,346	4,013	3,500	3,500	1,928	3,000
A72020	Investigative Expense	306	-	-	1,000	1,000	756	1,000
A72140	Unemployment Compensation	-	214	-	-	-	-	-
A72170	Liability And Work Comp Insurance	283	1,258	624	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	6,511	6,091	8,779	8,000	8,000	5,110	7,250
A72280	Equipment Maintenance	-	-	-	400	400	-	400
A72520	Record Storage	-	-	56,551	59,902	59,902	46,962	59,902
A72530	Equipment Rental	34,949	24,212	23,798	33,610	33,610	18,720	32,610
A72820	Postage	95	157	143	350	350	49	350

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

F101 - State's Attorney

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72960	Witness Fees	11,763	4,393	5,557	20,500	20,500	10,396	20,500
A79920	Transfers Other Funds	-	145,418	-	-	-	-	-
A79940	Miscell Contractual Services	103,512	120,050	130,467	95,950	123,520	102,610	101,950
A79950	All Other Miscellaneous	54,224	52,634	23,786	43,460	45,179	26,247	60,346
<b>AH7X Contractuals</b>		<b>560,548</b>	<b>685,808</b>	<b>606,201</b>	<b>700,041</b>	<b>729,330</b>	<b>462,900</b>	<b>694,824</b>
A83010	Motor Vehicles	-	-	-	60,239	-	-	53,706
A84020	Radios & Electronic Equipment	-	-	-	-	-	-	4,800
A84030	Computer Equipment	-	-	-	68,884	-	-	40,940
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>129,123</b>	<b>-</b>	<b>-</b>	<b>99,446</b>
<b>AHEX Total Expenses</b>		<b>13,954,941</b>	<b>14,405,563</b>	<b>14,280,370</b>	<b>14,591,567</b>	<b>14,491,733</b>	<b>11,732,344</b>	<b>15,311,172</b>



## Financial and Administrative Committee

# Treasurer

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

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	3,620,976	3,620,000	3,620,000	3,325,000	(295,000)	-8%
A49X Transfers	26,800	26,800	26,800	26,800	0	0%
AHM Miscellaneous	1,574,387	1,504,400	1,504,400	3,004,400	1,500,000	100%
<b>AH4X Total Revenue</b>	<b>5,222,163</b>	<b>5,151,200</b>	<b>5,151,200</b>	<b>6,356,200</b>	<b>1,205,000</b>	<b>23%</b>
AH5X Personnel	934,204	1,020,176	1,020,176	877,729	(142,446)	-14%
AH6X Commodities	7,659	8,500	8,500	11,000	2,500	29%
AH74X Benefits	339,632	371,417	371,417	351,478	(19,939)	-5%
AH7X Contractuals	70,288	65,360	65,360	79,760	14,400	22%
AH8X Capital Expenditures	0	26,139	0	3,055	(23,084)	-88%
<b>AHEX Total Expenses</b>	<b>1,351,784</b>	<b>1,491,591</b>	<b>1,465,453</b>	<b>1,323,022</b>	<b>(168,569)</b>	<b>-11%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	16	16	15
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ↓ Personnel expenses decreased because of a reduction in headcount due the Advanced Retirement Option (ARO) and one new employee starting at base salary. Benefits are down accordingly.
- ↓ Overall tax revenue decreased \$295,000 due to Penalty Cost & Interest (41130) going down. The Treasurer's Office has received more on-time property tax payments.
- ↑ Interest (48010) increased to \$1.5 million based on projected activity for FY2018.
- ↑ Printing Services (79940) increased \$10,000 due to an anticipated increase in printing needs for FY2018.
- ↓ Capital Expenditures are down as the Treasurer's Office is only replacing two computers due to the replacement cycle being pushed from 4 to 5 years.

## Lake County Revenue Budget Comparison Report - Five Year History

F101 - Treasurer

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41130	Penalty Cost & Interest On Collect	3,718,301	3,570,767	3,538,103	3,500,000	3,500,000	3,367,623	3,200,000
A41150	Tax Sale/Redemption P I & Cost	97,684	107,580	82,873	120,000	120,000	124,999	125,000
<b>A41X</b>	<b>Taxes</b>	<b>3,815,985</b>	<b>3,678,347</b>	<b>3,620,976</b>	<b>3,620,000</b>	<b>3,620,000</b>	<b>3,492,622</b>	<b>3,325,000</b>
A49920	Transfers From Other Funds	26,800	26,800	26,800	26,800	26,800	-	26,800
<b>A49X</b>	<b>Transfers</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>-</b>	<b>26,800</b>
A48010	Interest	1,381,542	864,107	1,570,144	1,500,000	1,500,000	768,930	3,000,000
A48011	1st Midwest Bank Interest Earned	2,382	2,465	2,877	2,400	2,400	2,370	2,400
A49910	All Other Miscellaneous Revenue	1,785	1,820	1,366	2,000	2,000	1,505	2,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,385,709</b>	<b>868,392</b>	<b>1,574,387</b>	<b>1,504,400</b>	<b>1,504,400</b>	<b>772,805</b>	<b>3,004,400</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,228,494</b>	<b>4,573,539</b>	<b>5,222,163</b>	<b>5,151,200</b>	<b>5,151,200</b>	<b>4,265,427</b>	<b>6,356,200</b>

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

F101 - Treasurer

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	906,640	881,115	929,595	1,000,031	1,000,031	767,955	873,229
A51140 Overtime Salaries And Wages	1,307	-	-	-	-	-	-
A51160 Holiday Pay	-	-	-	-	-	523	-
A51190 Judges Of Election	-	100	-	-	-	-	-
A51210 Performance Appraisals	1,395	1,755	1,494	1,500	1,500	1,392	1,500
A51220 Vacation payout	1,471	2,520	-	15,645	15,645	10,153	-
A51240 Opt Out Premium	2,365	3,000	3,115	3,000	3,000	1,731	3,000
A51260 Incentive payments	-	-	-	-	-	27,219	-
<b>AH5X Personnel</b>	<b>913,179</b>	<b>888,490</b>	<b>934,204</b>	<b>1,020,176</b>	<b>1,020,176</b>	<b>808,974</b>	<b>877,729</b>
A61020 Computer Supplies	483	-	-	-	-	-	-
A61040 Operational Supplies	9,969	6,057	7,659	8,500	8,500	3,984	11,000
A65180 Miscellaneous Commodities	93	-	-	-	-	-	-
<b>AH6X Commodities</b>	<b>10,545</b>	<b>6,057</b>	<b>7,659</b>	<b>8,500</b>	<b>8,500</b>	<b>3,984</b>	<b>11,000</b>
A74080 H/L/D Employee Benefits	216,940	198,295	176,608	186,969	186,969	152,208	196,109
A74100 Retirement Benefits/FICA	66,388	65,968	68,227	78,043	78,044	59,325	67,037
A74110 Retirement Benefits/IMRF	101,014	93,088	94,797	106,404	106,404	77,236	88,331
<b>AH74X Benefits</b>	<b>384,342</b>	<b>357,350</b>	<b>339,632</b>	<b>371,417</b>	<b>371,417</b>	<b>288,769</b>	<b>351,478</b>
A71140 Legal Services	-	-	-	-	-	1,486	2,500
A71220 Computer Services	1,612	-	-	-	-	-	-
A71450 Mileage Reimbursement	223	219	-	400	400	487	400
A71470 Employee Relations	-	-	-	400	400	-	400
A71500 Trips And Training	1,033	818	38	1,500	1,500	1,296	1,500
A71810 Dues And Subscriptions	1,812	2,110	1,844	1,500	1,500	868	1,500
A71840 Publications & Legal Notices	7,500	9,600	11,681	9,600	9,600	-	12,500
A71950 Cellular Phones	1,852	1,643	1,615	700	700	958	1,600
A71970 Courier Services	-	3,410	4,262	3,960	3,960	3,424	3,960
A72260 Office Equip Maintenance And Repairs	-	144	-	2,000	2,000	-	-
A72280 Equipment Maintenance	3,027	2,089	1,369	500	500	899	600
A72530 Equipment Rental	3,916	1,787	1,227	1,500	1,500	733	1,500
A72815 Bank Service Charges	1,744	1,572	2,091	1,200	1,200	983	1,200
A72830 Printing Services	40,973	43,976	45,921	42,000	42,000	39,324	52,000
A79940 Miscell Contractual Services	-	-	61	100	100	905	100
A79950 All Other Miscellaneous	-	-	178	-	-	-	-
<b>AH7X Contractuals</b>	<b>63,693</b>	<b>67,367</b>	<b>70,288</b>	<b>65,360</b>	<b>65,360</b>	<b>51,361</b>	<b>79,760</b>
A84030 Computer Equipment	-	-	-	26,139	-	-	3,055
<b>AH8X Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,139</b>	<b>-</b>	<b>-</b>	<b>3,055</b>
<b>AHEX Total Expenses</b>	<b>1,371,758</b>	<b>1,319,265</b>	<b>1,351,784</b>	<b>1,491,591</b>	<b>1,465,453</b>	<b>1,153,088</b>	<b>1,323,022</b>



# *Other Property Tax Funds*

*2018 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	3,899,773	3,904,708	3,904,708	3,903,221	(1,487)	0%
A45X Intergovernmental	0	253,000	805,000	0	(253,000)	-100%
AHM Miscellaneous	22,291	15,792	15,792	27,743	11,951	76%
<b>AH4X Total Revenue</b>	<b>3,922,064</b>	<b>4,173,500</b>	<b>4,725,500</b>	<b>3,930,964</b>	<b>(242,536)</b>	<b>-6%</b>
AH7X Contractuals	42,838	82,500	82,500	84,200	1,700	2%
AH8X Capital Expenditures	5,538,931	4,091,000	8,961,800	3,846,764	(244,236)	-6%
<b>AHEX Total Expenses</b>	<b>5,581,769</b>	<b>4,173,500</b>	<b>9,044,300</b>	<b>3,930,964</b>	<b>(242,536)</b>	<b>-6%</b>

**BUDGET HIGHLIGHTS:**

- ▼ Bridge Tax Fund Revenues and Expenses are expected to be down about \$242,000, based on a decrease in Revenue from other Governments (45400) for road construction and maintenance.
- ❖ Information on the scheduled capital projects is available in the Division of Transportation's 5-Year Plan.

## Lake County Revenue Budget Comparison Report - Five Year History

F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	3,888,996	3,890,908	3,893,475	3,904,708	3,904,708	2,035,104	3,903,221
A41110	Prior Year Property Taxes	-	942	971	-	-	1,641	-
A41120	TIF Districts Property Taxes	5,084	10,797	5,327	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>3,894,081</b>	<b>3,902,647</b>	<b>3,899,773</b>	<b>3,904,708</b>	<b>3,904,708</b>	<b>2,036,745</b>	<b>3,903,221</b>
A45400	Revenue From Other Government Bodies	20,867	1,086	0	253,000	805,000	25,596	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>20,867</b>	<b>1,086</b>	<b>0</b>	<b>253,000</b>	<b>805,000</b>	<b>25,596</b>	<b>-</b>
A48010	Interest	24,630	12,084	22,291	15,792	15,792	895	27,743
<b>AHM</b>	<b>Miscellaneous</b>	<b>24,630</b>	<b>12,084</b>	<b>22,291</b>	<b>15,792</b>	<b>15,792</b>	<b>895</b>	<b>27,743</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>3,939,578</b>	<b>3,915,817</b>	<b>3,922,064</b>	<b>4,173,500</b>	<b>4,725,500</b>	<b>2,063,235</b>	<b>3,930,964</b>

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

F232-Bridge Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	48,491	83,072	42,838	82,500	82,500	15,924	84,200
<b>AH7X</b>	<b>Contractuals</b>	<b>48,491</b>	<b>83,072</b>	<b>42,838</b>	<b>82,500</b>	<b>82,500</b>	<b>15,924</b>	<b>84,200</b>
A85020	Roads & Road Constr & Maintenance	5,825,234	3,271,197	5,538,931	4,091,000	8,961,800	1,703,579	3,846,764
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>5,825,234</b>	<b>3,271,197</b>	<b>5,538,931</b>	<b>4,091,000</b>	<b>8,961,800</b>	<b>1,703,579</b>	<b>3,846,764</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>5,873,725</b>	<b>3,354,269</b>	<b>5,581,769</b>	<b>4,173,500</b>	<b>9,044,300</b>	<b>1,719,503</b>	<b>3,930,964</b>



Public Works and Transportation Committee  
**Division of Transportation**

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

**FINANCIAL SUMMARY:**

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	14,097,719	14,128,378	14,128,378	15,059,809	931,431	7%
A45X Intergovernmental	411,029	489,300	697,624	489,300	0	0%
A46X Charges for Services	1,776,397	1,780,458	1,780,458	1,872,627	92,169	5%
A49X Transfers	2,246,869	1,948,252	1,948,252	1,790,531	(157,721)	-8%
AHM Miscellaneous	149,199	854,782	854,782	860,102	5,320	1%
<b>AH4X Total Revenue</b>	<b>18,681,214</b>	<b>19,201,170</b>	<b>19,409,494</b>	<b>20,072,369</b>	<b>871,199</b>	<b>5%</b>
AH5X Personnel	10,372,442	10,898,694	10,968,482	11,017,662	118,967	1%
AH6X Commodities	1,889,868	2,025,290	2,089,121	1,994,290	(31,000)	-2%
AH74X Benefits	3,939,530	4,168,516	4,168,516	3,736,104	(432,411)	-10%
AH7X Contractuals	2,051,704	2,146,778	2,178,858	2,147,575	797	0%
AH8X Capital Expenditures	1,238,697	1,128,053	1,299,794	1,176,738	48,685	4%
<b>AH6X Total Expenses</b>	<b>19,492,241</b>	<b>20,367,331</b>	<b>20,704,771</b>	<b>20,072,369</b>	<b>(294,962)</b>	<b>-1%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	126	129	127
Part Time	20	20	20

**BUDGET HIGHLIGHTS:**

- ↓ Full-Time positions reduced by two because of eliminating positions through the county’s accelerated retirement option.
- ↑ Increases in Highway Truck Fees (46660), Utility Fees (46670), and Service Station revenue (46830) offset a small reduction in Highway-Motor Equipment Service revenue (46630), yielding an overall increase in Charges for Services (46X) revenue.
- ↓ Revenues from Transfers (49X) declined because of lower FICA and IMRF expenses for personnel.
- ↓ Gasoline (65090) costs have decreased by \$37,000. Diesel (65100) costs are expected to remain relatively flat. These projections are based on Lake County’s analysis of the Department of Energy’s data and historical trends.
- ↓ Personnel (5X) and Benefits (74X) budgets decreased from retirements, vacancies, and reduced benefit costs from position reclassifications from Tier 1 union to Tier 2 union terms. Additional Benefits savings (74X) were realized due to the implementation of a Single +1 health insurance option for Local 150 Union employees.
- ❖ Overall Contractual expenses (7X) are flat, as reductions in Electricity (71920) and Trips and Training (71500) have offset increases in Computer Services (71220) and Indirect Cost Allocations (73195).
- ↑ Capital Expenditures (8X) are up (\$48,685) primarily because of several large equipment purchases in FY2018, including two plow trucks, a wheel loader, a patrol truck, and a vacuum truck (which is also a joint purchase with Public Works).
- ❖ DOT submitted a joint request with SMC to fund a part-time contract employee to serve as Lake County’s Stormwater Coordinator, which is needed to comply with additional IEPA mandates related to the county’s Municipal Separate Storm Sewer System (MS4) program. The funds associated with this request are reflected in SMC’s budget.

**PERFORMANCE INFORMATION:**

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Major Access Permit Review Comment Responses Issued Within 15 Days	90%	86%	95%	95%
Intergovernmental or Interagency Agreements Executed	40	36	35	35
Actual Contract Bid Awards as A Percentage of Est. Construction Costs	90%	95%	90%	90%
Percentage Change in Construction Contract Amt. Due to Change Orders	0.1%	0.7%	0%	0%
County Highway Lane Miles Under Construction	197.3	220.6	200	200
<b>Roadway Construction Projects...</b>				
...Completed Within 30 Days of Target Completion Date	59%	78%	80%	80%
...Completed Within 30-60 Days of Target Completion Date	14%	6%	5%	5%
...Completed More Than 60 Days After Target Completion Date	27%	22%	15%	15%
<b>County Highway Bridges...</b>				
...With a Sufficiency Rating of 80 or Higher	NA	94%	NA	90%
...With a Sufficiency Rating of 50 or Higher	NA	100%	NA	100%
Traffic Signals Connected to the Lake County PASSAGE Network	558	581	601	610
<b>Interconnected Arterial Travel Corridors</b>				
Traffic Signal Travel Corridors Re-Timed	10	4	7	2
Percentage Decrease in Travel Time Achieved in Re-Timed Corridors	11%	16%	10%	10%
Average Lane Miles Maintained Per Snow and Ice Control Route	32.04	32.14	32.81	32.47

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

## Lake County Revenue Budget Comparison Report - Five Year History

F214-Division of Transportation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	14,183,398	14,064,994	14,074,935	14,114,878	14,114,878	13,729,748	15,046,309
A41110	Prior Year Property Taxes	-	3,378	3,540	-	-	5,965	-
A41120	TIF Districts Property Taxes	18,533	39,083	19,245	13,500	13,500	-	13,500
<b>A41X Taxes</b>		<b>14,201,931</b>	<b>14,107,455</b>	<b>14,097,719</b>	<b>14,128,378</b>	<b>14,128,378</b>	<b>13,735,713</b>	<b>15,059,809</b>
A45150	Highway Dept Rent Right Of Way	29,680	38,719	31,546	28,600	28,600	27,386	28,600
A45340	Other Federal Funds	142,769	184,686	139,671	160,700	160,700	109,552	160,700
A45390	Revenue From Townships	57,523	96,571	101,544	100,000	100,000	11,786	100,000
A45400	Revenue From Other Government Bodies	141,334	239,666	138,268	200,000	408,324	203,744	200,000
<b>A45X Intergovernmental</b>		<b>371,307</b>	<b>559,642</b>	<b>411,029</b>	<b>489,300</b>	<b>697,624</b>	<b>352,468</b>	<b>489,300</b>
A46630	Highway-Motor Equipment Service	592,152	644,597	626,928	700,000	700,000	377,625	650,000
A46650	Highway Permit Fees	56,325	31,775	55,100	50,000	50,000	53,600	50,000
A46660	Highway Truck Fees	138,335	164,587	153,210	125,000	125,000	124,435	150,000
A46670	Utility Fees	243,315	206,100	278,025	200,000	200,000	176,525	240,000
A46830	Service Station	1,140,140	794,059	663,134	705,458	705,458	457,104	782,627
<b>A46X Charges for Services</b>		<b>2,170,267</b>	<b>1,841,118</b>	<b>1,776,397</b>	<b>1,780,458</b>	<b>1,780,458</b>	<b>1,189,289</b>	<b>1,872,627</b>
A49920	Transfers From Other Funds	2,201,923	2,332,701	2,246,869	1,948,252	1,948,252	1,504,246	1,790,531
A49999	Over Short	-	-	-	-	-	0	-
<b>A49X Transfers</b>		<b>2,201,923</b>	<b>2,332,701</b>	<b>2,246,869</b>	<b>1,948,252</b>	<b>1,948,252</b>	<b>1,504,246</b>	<b>1,790,531</b>
A48010	Interest	16,806	-5,214	15,017	4,713	4,713	535	4,713
A48110	Subdivision Review Reimbursement	1,690	758	7,054	2,000	2,000	705	2,500
A48320	Proceeds From Sale Of Assets	48,200	76,471	103,525	50,000	50,000	39,628	50,000
A49910	All Other Miscellaneous Revenue	116,874	37,842	23,603	798,069	798,069	58,290	802,889
<b>AHM Miscellaneous</b>		<b>183,570</b>	<b>109,857</b>	<b>149,199</b>	<b>854,782</b>	<b>854,782</b>	<b>99,159</b>	<b>860,102</b>
<b>AH4X Total Revenue</b>		<b>19,128,997</b>	<b>18,950,773</b>	<b>18,681,214</b>	<b>19,201,170</b>	<b>19,409,494</b>	<b>16,880,874</b>	<b>20,072,369</b>

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

F214 -Division of Transportation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	9,015,002	9,419,366	9,547,890	10,030,496	10,030,496	8,170,397	10,097,416
A51135	Payroll Contingency	-	-	-	-105,982	-105,982	-	-107,880
A51140	Overtime Salaries And Wages	1,328,840	793,322	576,957	737,879	746,187	687,817	762,476
A51160	Holiday Pay	833	-	209	-	-	-	-
A51180	Special Pay	6,435	4,906	4,767	-	-	5,184	-
A51190	Judges Of Election	-	100	50	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	206,065	231,802	293,282	243,672	259,650
A51210	Performance Appraisals	14,745	18,481	5,694	-	-	1,733	-
A51220	Vacation payout	49,547	28,439	17,127	-	-	66,362	-
A51230	Sick Payout	41,098	8,926	9,010	-	-	4,099	-
A51240	Opt Out Premium	6,231	5,481	4,673	4,500	4,500	4,788	6,000
A51260	Incentive payments	-	-	-	-	-	28,749	-
<b>AH5X Personnel</b>		<b>10,462,729</b>	<b>10,279,020</b>	<b>10,372,442</b>	<b>10,898,694</b>	<b>10,968,482</b>	<b>9,212,802</b>	<b>11,017,662</b>
A61010	Office Supplies	12,595	13,506	13,415	15,200	15,200	3,783	15,200
A61020	Computer Supplies	7,419	12,107	9,015	12,250	12,250	2,933	12,250
A61030	Books Manuals And Periodicals	1,602	1,012	1,165	2,000	2,000	1,458	2,000
A61040	Operational Supplies	26,851	25,837	13,349	25,000	25,720	10,363	25,000
A61060	Clothing And Uniforms	28,560	29,053	31,432	32,000	32,000	28,773	32,000
A63010	Building, Grounds Maintenance Supplies	40,599	43,260	48,737	55,500	55,500	29,842	55,500
A65040	Highway Maintenance and Supplies	39,591	22,730	29,682	-	-	-	-
A65050	Engineering Supplies	2,735	4,558	3,132	6,000	6,000	3,773	7,000
A65060	Sign And Safety Supplies	27,414	26,853	30,518	-	-	-	-
A65070	Automotive Parts	892,148	716,453	763,972	741,000	792,446	427,764	741,000
A65080	Shop Supplies	75,461	74,218	50,055	73,240	73,240	38,581	73,240
A65090	Gasoline	1,229,443	785,074	647,608	738,100	738,100	534,344	701,100
A65100	Diesel Fuel	638,132	271,391	184,605	250,000	261,665	196,384	255,000
A65110	Lubricants	60,955	54,685	63,183	75,000	75,000	46,232	75,000
A65180	Miscellaneous Commodities	-	-	-	-	-	8	-
<b>AH6X Commodities</b>		<b>3,083,505</b>	<b>2,080,736</b>	<b>1,889,868</b>	<b>2,025,290</b>	<b>2,089,121</b>	<b>1,324,239</b>	<b>1,994,290</b>
A74080	H/L/D Employee Benefits	1,948,325	2,075,163	2,120,385	2,208,889	2,208,889	1,757,165	1,945,574
A74100	Retirement Benefits/FICA	784,238	767,678	773,886	839,426	839,426	689,136	783,857
A74110	Retirement Benefits/IMRF	1,165,801	1,062,641	1,045,259	1,120,201	1,120,201	901,546	1,006,674
<b>AH74X Benefits</b>		<b>3,898,364</b>	<b>3,905,482</b>	<b>3,939,530</b>	<b>4,168,516</b>	<b>4,168,516</b>	<b>3,347,847</b>	<b>3,736,104</b>
A71150	Consultants	28,605	26,628	50,623	25,000	31,480	-	25,000
A71220	Computer Services	75,326	103,322	61,225	119,030	119,030	68,870	143,787
A71330	Medical Fees	-	3,120	368	3,000	3,000	-	4,500
A71430	Tuition Reimbursement	3,820	3,481	2,000	8,000	8,000	-	8,000
A71450	Mileage Reimbursement	-	-	-	1,000	1,000	-	1,000
A71470	Employee Relations	-	3,175	3,281	3,725	3,725	5,236	3,725
A71500	Trips And Training	60,331	49,603	62,566	88,459	88,459	39,429	68,459
A71810	Dues And Subscriptions	18,162	16,796	16,548	20,000	20,000	15,103	20,000
A71840	Publications & Legal Notices	5,416	6,943	5,024	7,000	7,000	5,041	7,000
A71910	Gas For Heating	77,816	59,702	61,879	91,450	91,450	37,608	91,450
A71920	Electricity	101,873	90,128	85,452	148,715	148,715	91,911	130,715
A71930	Water And Sewer Charges	10,374	10,216	9,702	12,500	12,500	11,881	12,500
A71940	Telephone	23,208	12,835	8,588	25,014	25,014	8,838	25,014
A71950	Cellular Phones	48,871	52,903	54,774	63,706	63,706	28,234	63,706
A71955	Cell Phone Allowance	-	-	-	-	-	75	-
A71960	Data/Telecommunications	-	-	5,698	34,000	34,000	27,047	34,000

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

F214 -Division of Transportation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72210	Motor Vehicle Maintenance & Repairs	70,265	53,760	65,922	66,000	66,000	32,829	66,000
A72240	Radio Equipment Maintenance & Repair	45	-	1,248	1,500	1,500	-	1,500
A72250	Bldg & Grounds Maintenance & Repairs	85,353	101,902	98,816	105,000	105,000	97,559	105,000
A72410	All Other Maintenance And Repairs	523	1,972	1,613	2,000	2,000	-	2,000
A72530	Equipment Rental	6,723	6,925	6,465	9,000	9,000	6,403	9,000
A72820	Postage	5,152	2,978	2,260	6,000	6,000	1,993	6,000
A72830	Printing Services	8,995	16,918	10,028	9,000	9,000	4,121	9,000
A72840	Temporary Employment Services	-	17,589	23,438	22,489	22,489	11,749	22,489
A73195	Indirect Cost Allocations	902,953	1,316,065	1,341,280	1,165,090	1,165,090	1,165,090	1,177,630
A79940	Miscell Contractual Services	92	359	1,213	28,500	28,500	18,146	28,500
A79950	All Other Miscellaneous	76,946	76,845	71,695	81,600	107,200	58,964	81,600
<b>AH7X Contractuals</b>		<b>1,610,849</b>	<b>2,034,164</b>	<b>2,051,704</b>	<b>2,146,778</b>	<b>2,178,858</b>	<b>1,736,127</b>	<b>2,147,575</b>
A81020	Right Of Way And Easements	703	484	129	1,000	1,000	136	1,000
A82010	Buildings And Structures	92,848	121,994	211,309	81,000	90,194	36,130	30,000
A83010	Motor Vehicles	18,691	70,227	84,714	100,000	100,000	91,547	40,000
A84010	Construction & Maintenance Equipment	510,277	1,442,793	872,634	861,200	1,023,747	828,141	1,015,500
A84030	Computer Equipment	67,678	102,503	68,808	81,485	81,485	65,237	86,870
A84060	Furniture And Office Equipment	3,694	4,740	1,104	3,368	3,368	831	3,368
A85020	Roads & Road Constr & Maintenance	-	-	-	-	-	1,500	-
<b>AH8X Capital Expenditures</b>		<b>693,891</b>	<b>1,742,742</b>	<b>1,238,697</b>	<b>1,128,053</b>	<b>1,299,794</b>	<b>1,023,522</b>	<b>1,176,738</b>
<b>AHEX Total Expenses</b>		<b>19,749,338</b>	<b>20,042,143</b>	<b>19,492,241</b>	<b>20,367,331</b>	<b>20,704,771</b>	<b>16,644,537</b>	<b>20,072,369</b>



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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	11,985,322	11,000,000	11,000,000	10,000,000	(1,000,000)	-9%
AHM Miscellaneous	19,128	4,836	4,836	4,836	0	0%
<b>AH4X Total Revenue</b>	<b>12,004,450</b>	<b>11,004,836</b>	<b>11,004,836</b>	<b>10,004,836</b>	<b>(1,000,000)</b>	<b>-9%</b>
AH7X Contractuals	11,009,430	12,021,381	12,021,381	12,146,104	124,723	1%
<b>AH6X Total Expenses</b>	<b>11,009,430</b>	<b>12,021,381</b>	<b>12,021,381</b>	<b>12,146,104</b>	<b>124,723</b>	<b>1%</b>

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

FICA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	10,523,166	11,735,007	11,966,008	11,000,000	11,000,000	9,474,598	10,000,000
A41110	Prior Year Property Taxes	-	2,818	2,834	-	-	4,826	-
A41120	TIF Districts Property Taxes	13,761	31,119	16,479	-	-	-	-
<b>A41X Taxes</b>		<b>10,536,927</b>	<b>11,768,944</b>	<b>11,985,322</b>	<b>11,000,000</b>	<b>11,000,000</b>	<b>9,479,423</b>	<b>10,000,000</b>
A48010	Interest	13,918	2,214	16,435	2,836	2,836	1,849	2,836
A49910	All Other Miscellaneous Revenue	3,020	-	2,693	2,000	2,000	2,279	2,000
<b>AHM Miscellaneous</b>		<b>16,938</b>	<b>2,214</b>	<b>19,128</b>	<b>4,836</b>	<b>4,836</b>	<b>4,128</b>	<b>4,836</b>
<b>AH4X Total Revenue</b>		<b>10,553,865</b>	<b>11,771,158</b>	<b>12,004,450</b>	<b>11,004,836</b>	<b>11,004,836</b>	<b>9,483,552</b>	<b>10,004,836</b>

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

FICA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	10,888,794	11,308,449	11,009,430	12,021,381	12,021,381	8,071,966	12,146,104
<b>AH7X</b>	<b>Contractuals</b>	<b>10,888,794</b>	<b>11,308,449</b>	<b>11,009,430</b>	<b>12,021,381</b>	<b>12,021,381</b>	<b>8,071,966</b>	<b>12,146,104</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>10,888,794</b>	<b>11,308,449</b>	<b>11,009,430</b>	<b>12,021,381</b>	<b>12,021,381</b>	<b>8,071,966</b>	<b>12,146,104</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	21,846,293	16,806,837	16,806,837	16,905,339	98,502	1%
A42X Licenses & Permits	2,079,773	2,016,680	2,016,680	2,119,530	102,850	5%
A43X Fines and Forfeitures	31,139	32,000	32,000	32,000	0	0%
A45X Intergovernmental	40,011,178	42,427,444	45,352,173	42,279,110	(148,334)	0%
A46X Charges for Services	3,254,205	3,923,369	3,923,369	3,719,614	(203,755)	-5%
A49X Transfers	7,471,584	7,870,011	7,870,011	7,870,199	188	0%
AHM Miscellaneous	2,377,666	394,000	394,000	351,073	(42,927)	-11%
<b>AH4X Total Revenue</b>	<b>77,071,838</b>	<b>73,470,341</b>	<b>76,395,070</b>	<b>73,276,865</b>	<b>(193,476)</b>	<b>0%</b>
AH5X Personnel	43,664,112	46,558,977	47,062,637	46,118,796	(440,182)	-1%
AH6X Commodities	2,046,465	2,110,404	2,351,131	2,384,679	274,275	13%
AH74X Benefits	16,093,033	17,754,647	17,938,054	17,496,443	(258,204)	-1%
AH7X Contractuals	8,692,571	9,136,940	9,733,661	9,130,348	(6,593)	0%
AH8X Capital Expenditures	989,615	909,372	4,014,429	1,146,600	237,228	26%
<b>AH6X Total Expenses</b>	<b>71,485,796</b>	<b>76,470,341</b>	<b>81,099,912</b>	<b>76,276,865</b>	<b>(193,476)</b>	<b>0%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	772	774	775
Part Time	115	112	109

### 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 relatively flat, as it is down less than one percent
- ⬆️ Licenses and Permits revenue increased largely due to revenue from food permits (42115).
- ⬇️ Intergovernmental revenue is projected to decrease \$148,334. The largest increase is in DMH Medicaid (45254) while the largest decrease is in Illinois Public Aid (45250).
- ⬇️ Charges for Services is down driven largely by the \$224,493 decrease in Dental Fees (46980). However, the Health Department projects a \$41,372 increase in Insurance Reimbursement (47050).
- ⬇️ Personnel costs (5X) are down approximately one percent, due in part to the County's ARO program. The Health Department eliminated seven positions as a result. These are offset by changes due to grants.
- ⬇️ Commodities (6X) have increased due to a \$278,710 increase in Drugs and Medicines.

❖ Contractuals (7X) are projected to be relatively flat in FY2018.

↑ Capital Expenditures include the cyclical replacement of vehicles, computers, and computer equipment.

**PERFORMANCE INFORMATION:**

Goal	FY2013 Actual Performance	FY2014* Actual Performance	FY2015 Actual Performance	FY2016 Actual Performance	FY2017 Projected Performance	FY2018 Target Performance
<b>Behavioral Health</b>						
90% 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%	93%	90%
The occupancy rate for the Addictions Treatment program will increase to 85%	79%	85%	85%	83%	78%	85%
<b>Primary Care</b>						
90% of prenatal patients will enter prenatal care in 1st trimester	69%	72%	75%	90%	65%	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%	25%*	90%
<i>* This is now measured in the following way for 2017: Percentage of children by the age of 2 years who were fully immunized by their second birthday.</i>						
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%	79%	100%
<b>Administrative Services</b>						
Reduce the time to fill a position by 33% from 90 days to 60 days	77 days	71 days	67 days	60 days	62 days	Maintain time to fill average 60 days and below
Maintain an average weekly Facebook post reach of 1,000	848	1,041	2620	3,000	83,850	Maintain an average weekly Facebook post reach of 5,000

<b>Goal</b>	FY2013 Actual Performance	FY2014* Actual Performance	FY2015 Actual Performance	FY2016 Actual Performance	FY2017 Projected Performance	FY2018 Target Performance
<b>Population Health</b>						
85% of municipalities and townships are conducting the minimum level of service for mosquito control (i.e., larviciding)	N/A	N/A	N/A	64%	74%	85%
Increase the number of rabies-vaccinated pets in Lake County by 2% by December 2014.	118,157	119,587	121,285	123,710	*124,000	Increase # of vaccinated pets in Lake County by 2% in 2018.
<i>* Value is annualized as an estimate of end of FY17</i>						
Conduct re-inspection within 10 business days for facilities with foodborne illness factors present, 85% compliance	N/A	N/A	65%	67%	67%	85%
<b>Pointed Departmental Measures</b>						
The number of pets in Lake County who were current on their rabies vaccinations				123,710		
The number of people seen in the Health Department's Community Health Centers in 2016				55,067		
The number of restaurant (food facility) inspections completed in 2016				6,625		
The number of patient encounters as a result of the Medication Assisted Treatment (MAT) expansion from 12/1/2016 to date					891 (YTD total, not FY projected)	

## Lake County Revenue Budget Comparison Report - Five Year History

F210 - Health Department

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	19,444,981	19,835,010	21,811,405	16,806,837	16,806,837	14,476,140	16,905,339
A41110	Prior Year Property Taxes	-	4,969	5,104	-	-	8,345	-
A41120	TIF Districts Property Taxes	25,392	54,952	29,784	-	-	-	-
<b>A41X Taxes</b>		<b>19,470,374</b>	<b>19,894,932</b>	<b>21,846,293</b>	<b>16,806,837</b>	<b>16,806,837</b>	<b>14,484,486</b>	<b>16,905,339</b>
A42100	ISD Pumpers Contractors License	18,554	18,233	17,786	18,342	18,342	16,483	17,672
A42101	Swimming Facilities License	74,556	77,368	78,416	79,254	79,254	79,468	80,930
A42105	Well and Septic Permits	234,846	248,875	298,464	287,552	287,552	229,904	289,007
A42115	Food Permits	1,578,830	1,673,062	1,685,107	1,631,532	1,631,532	1,663,172	1,731,921
<b>A42X Licenses &amp; Permits</b>		<b>1,906,786</b>	<b>2,017,537</b>	<b>2,079,773</b>	<b>2,016,680</b>	<b>2,016,680</b>	<b>1,989,026</b>	<b>2,119,530</b>
A43090	Rabies Fines And Penalties	27,006	39,006	31,139	32,000	32,000	22,321	32,000
<b>A43X Fines and Forfeitures</b>		<b>27,006</b>	<b>39,006</b>	<b>31,139</b>	<b>32,000</b>	<b>32,000</b>	<b>22,321</b>	<b>32,000</b>
A45155	Ecological Services	37,850	23,852	58,077	43,077	43,077	6,210	43,467
A45160	Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	-	115,000
A45165	Revenue from DHS fee for services	575,871	526,414	309,595	782,512	782,512	146,267	326,216
A45170	Community Health Center	3,841,368	3,955,035	4,440,659	4,575,462	6,053,512	3,508,377	4,598,036
A45190	Federal Bureau Prisons	3,925	45,896	35,090	51,612	51,612	-1,260	-
A45230	Medicare - FQHC Reimbursement	783,501	909,847	941,206	1,033,269	1,033,269	741,922	1,564,041
A45231	Managed Care Medicare	-	855,510	952,495	1,083,221	1,083,221	809,068	762,688
A45250	Illinois Public Aid	4,347,598	3,932,245	4,268,180	3,850,937	3,850,937	2,631,082	3,077,929
A45253	Medicaid MCO PMPM	1,141,373	697,388	502,847	640,589	640,589	472,991	599,751
A45254	DMH Medicaid	1,740,516	1,031,738	836,585	43,542	43,542	487,125	752,888
A45255	Illinois Department of Public Health	3,525,007	2,874,890	2,687,629	2,376,753	2,727,756	2,006,227	2,546,382
A45260	Medicare B	234,100	173,916	125,980	165,322	165,322	86,787	140,161
A45285	Managed Care - Medical	1,481,287	8,842,602	10,042,605	12,812,062	12,812,062	7,727,685	12,416,025
A45286	Managed Care - Dental	47,827	716,724	679,632	571,891	571,891	645,792	762,997
A45300	Grants - Department of Children & Family Services	182,321	95,298	221,976	273,985	273,985	105,067	273,985
A45310	Grants Department of Human Services	8,335,956	7,857,183	7,929,494	8,054,976	8,273,935	5,818,480	8,136,576
A45320	FQHC Illinois Department of Public Aid Reimbursement	7,222,216	2,599,612	1,915,837	2,246,690	2,246,690	1,324,364	2,264,147
A45330	Grants - Other	207,810	235,720	283,028	140,250	262,250	128,940	55,000
A45331	Grants - Municipal	450,191	416,462	351,249	382,995	382,995	234,661	372,214
A45333	Grants - State	118,187	91,203	184,246	131,492	131,492	83,755	131,492
A45334	Grants - Federal	1,020,772	818,137	463,777	525,000	935,417	194,171	481,229
A45335	Grants - Nonprofit	1,391,810	1,520,355	1,279,005	1,339,388	1,683,688	960,578	1,323,568
A45336	Revenue from DMH contract	196,312	35,450	-	-	-	-	-
A45337	Revenue from DASA contract	1,649,719	1,064,252	1,139,355	754,527	754,527	519,549	1,087,541
A45340	Other Federal Funds	295,953	234,313	216,831	401,611	401,611	154,497	401,611
A45350	Other State Funds	25,031	25,795	30,801	31,281	31,281	66,426	46,167
A45370	Revenue From Counties	700	750	-	-	-	2,800	-
<b>A45X Intergovernmental</b>		<b>38,972,200</b>	<b>39,695,587</b>	<b>40,011,178</b>	<b>42,427,444</b>	<b>45,352,173</b>	<b>28,861,561</b>	<b>42,279,110</b>
A46010	Fees	153,038	165,822	192,644	180,500	180,500	130,447	180,500
A46420	Copy Charges	35,273	22,817	903	-	-	150	-
A46980	Dental Fees	598,018	444,285	401,388	733,156	733,156	270,174	508,663
A46985	Water Analysis Fee	60,295	65,137	88,404	75,537	75,537	48,252	75,537
A46990	Dental Reimbursement	42,002	3,625	3,088	-	-	4,306	-
A47050	Insurance Reimbursement	297,359	551,314	676,982	648,796	648,796	376,665	690,168
A47080	Well & Septic Fees	89,965	52,337	81,641	62,968	62,968	64,474	71,576
A47100	Rabies Control Fees Environment	1,383,078	1,433,063	864,248	1,432,814	1,432,814	1,511,949	1,434,204
A47170	Medical Reimbursements	27,792	26,478	61,274	79,767	79,767	31,051	50,417

## Lake County Revenue Budget Comparison Report - Five Year History

F210 - Health Department

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A47180	Medical Fees	858,677	842,741	883,633	709,831	709,831	675,294	708,549
<b>A46X</b>	<b>Charges for Services</b>	<b>3,545,497</b>	<b>3,607,620</b>	<b>3,254,205</b>	<b>3,923,369</b>	<b>3,923,369</b>	<b>3,112,763</b>	<b>3,719,614</b>
A49920	Transfers From Other Funds	7,617,326	7,781,873	7,471,179	7,870,011	7,870,011	5,756,736	7,870,199
A49999	Over Short	39	13	405	-	-	79	-
<b>A49X</b>	<b>Transfers</b>	<b>7,617,287</b>	<b>7,781,886</b>	<b>7,471,584</b>	<b>7,870,011</b>	<b>7,870,011</b>	<b>5,756,815</b>	<b>7,870,199</b>
A48010	Interest	112,569	41,763	145,058	75,010	75,010	84,763	75,000
A48150	Donations	23,767	13,951	84,126	30,000	30,000	13,172	30,000
A48320	Proceeds From Sale Of Assets	57,169	81,478	30,254	57,000	57,000	6,114	24,400
A49910	All Other Miscellaneous Revenue	42,100	50,423	2,118,228	231,990	231,990	37,684	221,673
<b>AHM</b>	<b>Miscellaneous</b>	<b>235,605</b>	<b>187,615</b>	<b>2,377,666</b>	<b>394,000</b>	<b>394,000</b>	<b>141,733</b>	<b>351,073</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>71,774,756</b>	<b>73,224,183</b>	<b>77,071,838</b>	<b>73,470,341</b>	<b>76,395,070</b>	<b>54,368,703</b>	<b>73,276,865</b>

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

F210 - Health Department

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	36,068,183	37,417,665	38,008,174	42,840,577	43,210,318	31,249,389	43,013,419
A51120	Permanent PT Salaries/Wages	5,236,793	4,638,641	4,278,084	4,214,050	4,347,969	3,368,886	3,657,718
A51130	Payroll Accrual Year End	21,195	148,683	362,511	-	-	-	-
A51135	Payroll Contingency	-	-	-	-2,168,379	-2,168,379	-	-2,205,965
A51140	Overtime Salaries And Wages	299,992	349,695	287,368	270,497	270,497	237,450	289,454
A51145	Back Pay Wages	-	-	-	-	-	17,645	-
A51160	Holiday Pay	2,233	3,658	7,074	-	-	12,374	-
A51180	Special Pay	242,369	260,256	284,288	272,215	272,215	324,243	271,423
A51200	Temporary PT Salaries/Wages	-	-	15,439	1,038,608	1,038,608	15,377	1,010,082
A51210	Performance Appraisals	12,843	15,068	10,196	1,410	1,410	-	1,410
A51220	Vacation payout	103,798	122,753	184,519	-	-	145,679	-
A51230	Sick Payout	48,921	41,940	133,523	-	-	52,063	-
A51240	Opt Out Premium	82,381	83,615	92,939	90,000	90,000	65,594	81,254
A51260	Incentive payments	-	-	-	-	-	25,894	-
<b>AH5X Personnel</b>		<b>42,118,708</b>	<b>43,081,974</b>	<b>43,664,112</b>	<b>46,558,977</b>	<b>47,062,637</b>	<b>35,514,594</b>	<b>46,118,796</b>
A61010	Office Supplies	146,856	115,574	109,986	130,035	134,815	80,154	124,037
A61020	Computer Supplies	8,641	12,037	17,489	4,462	13,621	6,493	5,599
A61030	Books Manuals And Periodicals	31,134	41,130	27,776	40,816	47,381	21,623	38,795
A61040	Operational Supplies	298,375	301,101	227,866	219,588	301,174	245,295	257,581
A61060	Clothing And Uniforms	12,009	10,129	11,086	11,000	11,000	5,118	10,700
A61070	Craft & Recreational Supplies	5,755	8,102	12,709	39,600	41,100	9,343	25,525
A61080	Food and Provisions	260,505	266,386	308,568	364,716	367,240	214,509	357,679
A61090	Printing and Photographic Supplies	177	-	685	100	100	98	700
A61100	Communication Supplies	866	220	333	-	-	265	-
A62010	Medical Supplies	275,847	291,874	239,106	286,468	290,968	209,267	291,434
A62020	Dental Supplies	117,642	106,679	104,824	110,750	110,750	65,816	109,250
A62040	Drugs And Medicines	356,187	378,498	646,245	489,199	614,777	613,121	767,909
A63010	Building, Grounds Maintenance Supplies	91,972	97,829	75,844	93,500	93,500	56,316	94,500
A63030	Linen And Bedding	2,985	2,861	2,155	1,850	1,850	565	2,150
A63040	Housekeeping Supplies	56,126	56,722	60,902	55,175	55,175	38,711	56,525
A65010	Chemical Supplies	382	478	1,711	1,720	1,720	798	1,720
A65020	Laboratory Supplies	65,943	63,004	78,093	74,450	77,450	40,670	81,500
A65060	Sign And Safety Supplies	5,312	7,187	10,058	5,000	5,000	4,705	10,000
A65090	Gasoline	151,521	100,671	71,759	130,500	132,035	44,223	106,800
A65130	Small Tools	6,595	7,457	7,597	5,000	5,000	3,329	5,000
A65140	Electrical Parts	18,743	18,424	10,531	14,000	14,000	5,471	15,000
A65150	Plumbing Supplies	7,128	10,297	9,618	20,200	20,200	13,810	10,000
A65160	Paints, Solvents and Related Supplies	9,838	15,535	10,734	12,000	12,000	8,912	12,000
A65180	Miscellaneous Commodities	866	1,527	789	275	275	717	275
<b>AH6X Commodities</b>		<b>1,931,406</b>	<b>1,913,723</b>	<b>2,046,465</b>	<b>2,110,404</b>	<b>2,351,131</b>	<b>1,689,327</b>	<b>2,384,679</b>
A74080	H/L/D Employee Benefits	8,463,111	8,830,883	8,820,465	9,884,636	9,988,343	7,165,856	9,626,244
A74100	Retirement Benefits/FICA	3,014,589	3,067,990	3,106,587	3,561,762	3,598,148	2,555,661	3,474,612
A74110	Retirement Benefits/IMRF	4,379,747	4,206,259	4,165,982	4,308,249	4,351,563	3,355,476	4,395,587
<b>AH74X Benefits</b>		<b>15,857,447</b>	<b>16,105,133</b>	<b>16,093,033</b>	<b>17,754,647</b>	<b>17,938,054</b>	<b>13,076,993</b>	<b>17,496,443</b>
A71110	Auditing And Accounting	35,638	22,964	19,836	-	-	11,126	25,000
A71120	Interpreters	63,484	58,400	58,001	42,157	44,157	62,143	49,460
A71125	Staffing Services Fee	22,243	-	-	-	-	-	-
A71150	Consultants	1,324,899	1,260,185	1,247,268	1,198,537	1,244,858	658,057	1,029,197
A71180	Architectural Services	80,679	168,788	31,808	70,000	150,000	55,195	35,000

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

F210 - Health Department

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71220	Computer Services	689,443	690,773	610,078	725,580	756,893	393,810	432,831
A71230	Software Maintenance	126,515	127,631	198,796	202,688	328,168	212,597	449,265
A71260	Application Hosting	216,000	216,000	216,000	214,272	214,272	212,747	339,270
A71310	Laboratory Fees	532,592	513,308	621,401	750,983	790,783	391,407	736,627
A71330	Medical Fees	344,918	409,004	329,173	402,678	470,920	140,896	439,663
A71340	Dental Fees	-	-	-	50,000	50,000	-	41,800
A71350	Radiological Fees	376,794	321,808	216,013	172,931	205,831	250,301	215,830
A71360	Pharmacy Fees	160,584	394,007	636,875	169,776	169,776	204,966	190,000
A71430	Tuition Reimbursement	42,060	45,085	38,495	45,000	45,000	40,202	40,000
A71440	Stipend	15,170	19,208	21,370	26,700	26,700	10,735	21,300
A71445	Moving Expense Reimbursement	-	2,000	-	-	-	-	-
A71450	Mileage Reimbursement	158,232	136,055	103,959	126,059	129,903	69,802	108,141
A71470	Employee Relations	2,265	11,635	15,642	22,375	22,375	12,190	22,375
A71490	Employment Ads-Help Wanted	14,575	25,249	49,065	23,600	23,600	20,739	28,000
A71500	Trips And Training	172,563	139,059	154,982	208,340	272,799	92,521	205,325
A71525	Continuing Medical Education	14,963	20,440	25,505	38,725	38,725	8,623	43,825
A71610	Pest Control	6,622	7,157	7,285	11,220	11,220	5,970	9,000
A71620	Laundry And Cleaning	499,070	477,473	474,978	502,580	508,300	282,041	502,980
A71630	Garbage Disposal	34,121	27,543	27,249	27,210	27,210	18,270	28,210
A71640	Bio Hazard Waste Disposal	14,917	13,988	13,295	14,250	14,250	8,018	14,250
A71650	Security Services	285,358	330,366	372,264	373,692	373,692	201,313	390,129
A71720	Abatement	-	5,984	-	-	-	-	-
A71810	Dues And Subscriptions	109,060	95,295	92,562	100,662	103,102	62,572	100,238
A71820	Dues	16,735	19,387	16,240	18,430	18,430	16,240	18,250
A71840	Publications & Legal Notices	422	173	394	400	400	326	850
A71850	Advertising	60,999	147,954	38,209	76,741	113,613	49,987	30,400
A71910	Gas For Heating	175,550	136,304	106,829	148,852	148,852	75,428	139,050
A71920	Electricity	333,180	349,555	344,132	379,405	379,405	254,456	379,405
A71930	Water And Sewer Charges	27,236	26,681	27,195	31,722	31,722	14,399	30,220
A71940	Telephone	137,689	114,486	87,598	100,311	100,311	79,232	114,591
A71950	Cellular Phones	146,933	152,920	151,734	157,127	160,392	120,394	165,144
A71960	Data/Telecommunications	-	-	293	9,512	9,591	7,044	8,854
A71970	Courier Services	6,113	7,716	30,287	26,990	26,990	24,346	33,212
A72210	Motor Vehicle Maintenance & Repairs	68,266	76,353	73,939	70,919	71,169	41,305	73,040
A72220	Elevator Maintenance & Repairs	11,447	19,316	16,847	20,000	20,000	10,924	20,000
A72230	Boat Maintenance And Repairs	-	342	298	1,000	1,000	121	1,000
A72240	Radio Equipment Maintenance & Repair	2,034	-	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	175,086	173,640	162,750	194,952	194,952	145,815	215,980
A72260	Office Equip Maintenance And Repairs	3,631	4,908	4,082	6,068	6,068	4,050	5,800
A72280	Equipment Maintenance	54,246	49,351	62,307	83,751	92,252	36,794	99,380
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	18	-	-	-	-	-
A72510	Building Rentals	395,932	353,823	350,936	535,088	535,088	273,790	504,324
A72530	Equipment Rental	268,051	177,670	188,345	219,609	221,972	124,413	223,975
A72540	Vehicle Leases	83,184	82,401	80,308	116,174	116,174	-	95,845
A72560	All Other Rentals	53,865	34,314	28,932	38,710	38,710	19,711	32,383
A72610	Transportation/Participants	6,563	3,786	3,220	2,721	2,721	1,885	8,680
A72680	Client Tuition	-	-	-	-	-	60	-
A72820	Postage	120,880	122,741	122,666	128,532	138,339	75,767	111,354
A72830	Printing Services	142,112	142,773	82,756	77,685	99,236	53,829	113,172

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

F210 - Health Department

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72840	Temporary Employment Services	1,187,160	832,005	298,377	166,950	166,950	98,616	174,950
A72850	Contract Physicians	162,865	173,495	332,190	609,676	609,676	314,247	699,486
A72870	Contract Providers - Other	224,196	277,998	299,841	230,107	230,107	147,652	196,664
A73140	Call Takers	-	7,759	7,966	15,952	15,952	12,239	24,101
A79940	Miscell Contractual Services	573,932	362,251	191,903	149,541	161,054	77,342	112,523
A79950	All Other Miscellaneous	97	-403	97	-	-	4,515	-
<b>AH7X Contractuals</b>		<b>9,781,167</b>	<b>9,389,120</b>	<b>8,692,571</b>	<b>9,136,940</b>	<b>9,733,661</b>	<b>5,511,168</b>	<b>9,130,348</b>
A82010	Buildings And Structures	1,559,396	6,100	7,039	-	2,806,118	217,462	-
A82020	Building Improvements	781,774	322,387	448,982	277,600	277,600	315,279	290,161
A83010	Motor Vehicles	267,876	98,507	47,614	222,001	257,001	198,883	109,379
A84020	Radios & Electronic Equipment	365	2,711	-	-	5,000	4,394	-
A84030	Computer Equipment	423,124	329,869	266,248	268,632	279,380	190,994	589,100
A84040	Computer System Software	4,439	218,217	14,749	-	118,609	53,265	-
A84050	Laboratory Equipment	-	12,329	51,612	2,000	2,000	-	-
A84060	Furniture And Office Equipment	78,954	67,913	38,407	76,921	206,503	62,730	89,200
A85070	All Other Capital Outlay	177,776	92,015	114,964	62,218	62,218	39,975	68,760
<b>AH8X Capital Expenditures</b>		<b>3,293,703</b>	<b>1,150,048</b>	<b>989,615</b>	<b>909,372</b>	<b>4,014,429</b>	<b>1,082,983</b>	<b>1,146,600</b>
<b>AH8X Total Expenses</b>		<b>72,982,432</b>	<b>71,639,998</b>	<b>71,485,796</b>	<b>76,470,341</b>	<b>81,099,912</b>	<b>56,875,065</b>	<b>76,276,865</b>

## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	3,296,091	1,000,000	1,000,000	1,000,000	0	0%
A45X Intergovernmental	3,402,845	3,505,165	3,505,165	3,591,585	86,420	2%
A46X Charges for Services	13,335	16,000	16,000	11,000	(5,000)	-31%
A49X Transfers	1,267,678	1,441,578	1,441,578	1,272,052	(169,526)	-12%
AHM Miscellaneous	104,676	61,491	61,491	61,491	0	0%
<b>AH4X Total Revenue</b>	<b>8,084,625</b>	<b>6,024,234</b>	<b>6,024,234</b>	<b>5,936,128</b>	<b>(88,106)</b>	<b>-1%</b>
AH5X Personnel	4,159,319	4,301,719	4,301,719	4,339,893	38,174	1%
AH6X Commodities	169,512	169,420	169,420	169,420	0	0%
AH74X Benefits	1,568,181	1,661,506	1,661,506	1,574,229	(87,277)	-5%
AH7X Contractuals	558,301	627,441	627,441	670,495	43,054	7%
AH8X Capital Expenditures	74,448	105,100	122,023	106,500	1,400	1%
<b>AHEX Total Expenses</b>	<b>6,529,761</b>	<b>6,865,186</b>	<b>6,882,109</b>	<b>6,860,537</b>	<b>(4,649)</b>	<b>0%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	72	72	72
Part Time	3	3	3

### BUDGET HIGHLIGHTS:

- ↑ Revenue from Other Government Bodies (45400) increased \$86,420. This revenue is a reimbursement from the Regional Office of Education for education related expenses.
- ↓ All Other Charges for Services (46850) decreased \$4,000 based upon recent activity.
- ↓ Transfers from Other Funds (49920) decreased \$172,321 due to a reduction in the Probation Services Fee transfer.
- ↑ Computer Services (71220) increased \$36,350 due to a change in educational software at the detention center. These costs will be reimbursed by the Regional Office of Education.
- ↑ Radios and Electronic Equipment (84020) increased \$20,500 for the purchase of radios for intake staff who transport juveniles from the detention center to the new courtrooms at Depke in Vernon Hills.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
Admissions to Supervision / Probation – Juveniles	397	469	366	370	400
Admissions to Supervision / Probation – 17+ Year Olds	63	104	119	130	140
Admissions to Secure Detention – Juveniles	513	514	425	440	450
Admissions to Secure Detention – 17+ Year Olds	188	195	175	185	190
Average Daily Population in Secure Detention	32		31	30	30
Detention Clients – Individual Assessments	81	122	103	100	100
Detention Clients – Individual Counseling	74	103	70	100	100
Detention Clients – Mental Health Crisis Evaluations	13	5	33 <sup>1</sup>	20	20
Detention Clients – PREA Follow-Up (Began October 1, 2016)			18	72	72

❖ 1 Reflects the number of times SASS was called to evaluate a client in detention.

## Lake County Revenue Budget Comparison Report - Five Year History

F216 - Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	3,202,703	3,276,423	3,290,757	1,000,000	1,000,000	861,366	1,000,000
A41110	Prior Year Property Taxes	-	649	731	-	-	1,280	-
A41120	TIF Districts Property Taxes	4,182	8,605	4,602	-	-	-	-
<b>A41X Taxes</b>		<b>3,206,885</b>	<b>3,285,677</b>	<b>3,296,091</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>862,646</b>	<b>1,000,000</b>
A45280	Salary Reimbursement	1,948,916	3,217,777	2,709,949	2,730,530	2,730,530	-507,169	2,730,530
A45400	Revenue From Other Government Bodies	462,689	632,959	692,896	774,635	774,635	441,309	861,055
<b>A45X Intergovernmental</b>		<b>2,411,606</b>	<b>3,850,736</b>	<b>3,402,845</b>	<b>3,505,165</b>	<b>3,505,165</b>	<b>65,860</b>	<b>3,591,585</b>
A46640	Face It Fees	504	5,281	3,107	4,000	4,000	2,462	3,000
A46850	All Other Charges For Services	17,202	8,317	10,228	12,000	12,000	4,365	8,000
<b>A46X Charges for Services</b>		<b>17,706</b>	<b>13,598</b>	<b>13,335</b>	<b>16,000</b>	<b>16,000</b>	<b>6,827</b>	<b>11,000</b>
A49920	Transfers From Other Funds	1,264,126	838,360	1,267,678	1,441,578	1,441,578	518,958	1,272,052
<b>A49X Transfers</b>		<b>1,264,126</b>	<b>838,360</b>	<b>1,267,678</b>	<b>1,441,578</b>	<b>1,441,578</b>	<b>518,958</b>	<b>1,272,052</b>
A48010	Interest	7,458	7,336	21,714	1,491	1,491	3,510	1,491
A48320	Proceeds From Sale Of Assets	7,410	778	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	75,383	82,018	82,962	60,000	60,000	49,088	60,000
<b>AHM Miscellaneous</b>		<b>90,251</b>	<b>90,132</b>	<b>104,676</b>	<b>61,491</b>	<b>61,491</b>	<b>52,598</b>	<b>61,491</b>
<b>AH4X Total Revenue</b>		<b>6,990,574</b>	<b>8,078,503</b>	<b>8,084,625</b>	<b>6,024,234</b>	<b>6,024,234</b>	<b>1,375,168</b>	<b>5,936,128</b>

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

F216 - Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	3,635,817	3,906,305	3,893,551	4,130,959	4,130,959	3,160,186	4,162,753
A51120	Permanent PT Salaries/Wages	58,733	47,506	61,377	60,730	60,730	58,852	62,176
A51135	Payroll Contingency	-	-	-	-42,495	-42,495	-	-42,759
A51140	Overtime Salaries And Wages	26,316	35,284	29,859	41,923	41,923	31,046	43,073
A51160	Holiday Pay	9,926	22,714	20,550	22,495	22,495	23,841	24,600
A51180	Special Pay	74,767	74,743	74,722	82,107	82,107	61,807	84,050
A51200	Temporary PT Salaries/Wages	-	1,011	16,859	-	-	-	-
A51210	Performance Appraisals	-	-	954	-	-	-	-
A51220	Vacation payout	25,210	9,229	31,499	-	-	10,557	-
A51230	Sick Payout	19,783	12,723	23,430	-	-	-	-
A51240	Opt Out Premium	5,481	6,923	6,519	6,000	6,000	4,673	6,000
A51260	Incentive payments	-	-	-	-	-	42,307	-
<b>AH5X Personnel</b>		<b>3,856,032</b>	<b>4,116,438</b>	<b>4,159,319</b>	<b>4,301,719</b>	<b>4,301,719</b>	<b>3,393,270</b>	<b>4,339,893</b>
A61010	Office Supplies	1,715	1,233	2,038	1,900	1,900	2,108	1,900
A61020	Computer Supplies	-	-	-	820	820	-	820
A61030	Books Manuals And Periodicals	150	70	-	100	100	-	100
A61040	Operational Supplies	16,886	17,858	23,593	19,000	19,000	11,357	19,000
A61060	Clothing And Uniforms	6,715	7,305	11,365	8,000	8,000	2,016	8,000
A61070	Craft & Recreational Supplies	3,571	313	492	1,000	1,000	-	1,000
A61080	Food and Provisions	120,617	130,644	130,798	137,000	137,000	87,840	137,000
A63030	Linen And Bedding	1,579	597	313	600	600	309	600
A65090	Gasoline	965	782	913	1,000	1,000	630	1,000
<b>AH6X Commodities</b>		<b>152,197</b>	<b>158,802</b>	<b>169,512</b>	<b>169,420</b>	<b>169,420</b>	<b>104,260</b>	<b>169,420</b>
A74080	H/L/D Employee Benefits	759,180	826,683	839,609	890,127	890,127	671,435	843,888
A74100	Retirement Benefits/FICA	285,680	304,854	307,589	329,081	329,082	250,331	315,122
A74110	Retirement Benefits/IMRF	432,029	428,942	420,983	442,297	442,297	335,309	415,219
<b>AH74X Benefits</b>		<b>1,476,889</b>	<b>1,560,479</b>	<b>1,568,181</b>	<b>1,661,506</b>	<b>1,661,506</b>	<b>1,257,076</b>	<b>1,574,229</b>
A71220	Computer Services	12,500	11,812	11,812	15,150	15,150	-	51,500
A71230	Software Maintenance	1,220	1,220	1,220	1,220	1,220	-	1,220
A71330	Medical Fees	212,418	200,004	211,776	214,767	214,767	159,710	219,000
A71430	Tuition Reimbursement	8,948	7,470	2,000	9,000	9,000	-	9,000
A71450	Mileage Reimbursement	56	-	-	200	200	-	200
A71470	Employee Relations	-	1,176	1,702	1,875	1,875	1,122	1,875
A71500	Trips And Training	7,304	6,491	3,850	6,100	6,100	2,900	6,100
A71620	Laundry And Cleaning	30,040	34,494	32,187	33,500	33,500	24,257	33,500
A71810	Dues And Subscriptions	1,015	1,142	1,452	1,850	1,850	748	1,850
A71950	Cellular Phones	1,417	1,403	1,142	1,500	1,500	671	1,500
A71955	Cell Phone Allowance	320	480	755	800	800	610	800
A71965	Radio Fees	-	-	-	-	-	2,080	3,600
A72210	Motor Vehicle Maintenance & Repairs	261	342	417	1,000	1,000	273	1,000
A72260	Office Equip Maintenance And Repairs	425	345	384	500	500	-	500
A72520	Record Storage	-	-	1,359	5,000	5,000	928	2,400
A72530	Equipment Rental	9,511	5,890	5,742	12,500	12,500	4,139	9,500
A72820	Postage	490	687	470	500	500	-	500
A73195	Indirect Cost Allocations	208,315	260,237	278,047	317,979	317,979	317,979	322,450
A79940	Miscell Contractual Services	3,478	3,428	3,987	4,000	4,000	1,956	4,000
<b>AH7X Contractuals</b>		<b>497,717</b>	<b>536,622</b>	<b>558,301</b>	<b>627,441</b>	<b>627,441</b>	<b>517,376</b>	<b>670,495</b>
A84020	Radios & Electronic Equipment	-	-	-	-	-	-	20,500
A84030	Computer Equipment	5,136	8,978	41,904	-	8,423	8,423	-

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

F216 - Hulse Detention Center

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A84060	Furniture And Office Equipment	41,038	16,122	9,683	17,600	26,100	16,941	6,000
A84100	Miscellaneous Equipment	8,855	9,592	22,861	87,500	87,500	8,976	80,000
<b>AH8X Capital Expenditures</b>		<b>55,030</b>	<b>34,692</b>	<b>74,448</b>	<b>105,100</b>	<b>122,023</b>	<b>34,340</b>	<b>106,500</b>
<b>AHEX Total Expenses</b>		<b>6,037,865</b>	<b>6,407,033</b>	<b>6,529,761</b>	<b>6,865,186</b>	<b>6,882,109</b>	<b>5,306,321</b>	<b>6,860,537</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	18,677,443	17,917,500	17,917,500	18,063,730	146,230	1%
AHM Miscellaneous	11,860	2,231	2,231	2,231	0	0%
<b>AH4X Total Revenue</b>	<b>18,689,302</b>	<b>17,919,731</b>	<b>17,919,731</b>	<b>18,065,961</b>	<b>146,230</b>	<b>1%</b>
AH7X Contractuals	17,237,098	17,974,812	17,974,813	18,065,961	91,148	1%
<b>AHEX Total Expenses</b>	<b>17,237,098</b>	<b>17,974,812</b>	<b>17,974,813</b>	<b>18,065,961</b>	<b>91,148</b>	<b>1%</b>

### BUDGET HIGHLIGHTS:

- ❖ The IMRF rate for FY2018 was reduced to 10.08% from 10.43% in FY2017. The rate for Sherriff Law Enforcement Personnel (SLEP) in FY2018 decreased to 24.33% from 26.31% in FY2017.

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

IMRF

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	18,758,688	18,361,872	18,647,080	17,900,000	17,900,000	15,322,922	18,046,230
A41110	Prior Year Property Taxes	-	4,497	4,681	-	-	7,761	-
A41120	TIF Districts Property Taxes	24,507	51,790	25,681	17,500	17,500	-	17,500
<b>A41X Taxes</b>		<b>18,783,195</b>	<b>18,418,159</b>	<b>18,677,443</b>	<b>17,917,500</b>	<b>17,917,500</b>	<b>15,330,683</b>	<b>18,063,730</b>
A48010	Interest	9,466	77	9,788	781	781	216	781
A49910	All Other Miscellaneous Revenue	1,950	-	2,072	1,450	1,450	1,048	1,450
<b>AHM Miscellaneous</b>		<b>11,416</b>	<b>77</b>	<b>11,860</b>	<b>2,231</b>	<b>2,231</b>	<b>1,264</b>	<b>2,231</b>
<b>AH4X Total Revenue</b>		<b>18,794,611</b>	<b>18,418,237</b>	<b>18,689,302</b>	<b>17,919,731</b>	<b>17,919,731</b>	<b>15,331,947</b>	<b>18,065,961</b>

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

IMRF

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	18,391,524	18,266,254	17,237,098	17,974,812	17,974,813	12,490,999	18,065,961
A79950	All Other Miscellaneous	-	-	-	-	-	851,977	-
<b>AH7X Contractuals</b>		<b>18,391,524</b>	<b>18,266,254</b>	<b>17,237,098</b>	<b>17,974,812</b>	<b>17,974,813</b>	<b>13,342,977</b>	<b>18,065,961</b>
<b>AHEX Total Expenses</b>		<b>18,391,524</b>	<b>18,266,254</b>	<b>17,237,098</b>	<b>17,974,812</b>	<b>17,974,813</b>	<b>13,342,977</b>	<b>18,065,961</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	5,593,611	5,607,000	5,607,000	5,207,000	(400,000)	-7%
A49X Transfers	38,522	42,011	42,011	36,855	(5,156)	-12%
AHM Miscellaneous	644,879	651,396	651,396	651,396	0	0%
<b>AH4X Total Revenue</b>	<b>6,277,012</b>	<b>6,300,407</b>	<b>6,300,407</b>	<b>5,895,251</b>	<b>(405,156)</b>	<b>-6%</b>
AH5X Personnel	185,876	286,400	286,400	211,069	(75,330)	-26%
AH6X Commodities	45,249	87,500	87,500	67,500	(20,000)	-23%
AH74X Benefits	66,574	74,841	74,841	68,629	(6,212)	-8%
AH7X Contractuals	6,065,882	6,234,144	6,234,144	6,125,144	(109,000)	-2%
AH8X Capital Expenditures	0	3,915	3,915	0	(3,915)	-100%
<b>AH8X Total Expenses</b>	<b>6,363,580</b>	<b>6,686,800</b>	<b>6,686,800</b>	<b>6,472,342</b>	<b>(214,458)</b>	<b>-3%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	3	3	3
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ▼ The Risk Care Manager/Assistant Human Resources Director position costing is now split 50/50 between the General Fund and the Liability Fund.
- ▼ Employee Physicals (71420) decreased by \$20,000 as a new contract for vaccinations has a lower annual cost.
- ▼ Legal Expenses/Costs (72190) decreased from \$30,000 to \$17,000 and the Medical Supplies account (62010) was reduced from \$80,000 to \$60,000, to better align with anticipated costs for FY2018.

## Lake County Revenue Budget Comparison Report - Five Year History

Liability Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	5,490,348	5,492,675	5,584,309	5,600,000	5,600,000	4,823,521	5,200,000
A41110	Prior Year Property Taxes	-	1,623	1,612	-	-	2,497	-
A41120	TIF Districts Property Taxes	7,167	15,944	7,691	7,000	7,000	-	7,000
<b>A41X</b>	<b>Taxes</b>	<b>5,497,515</b>	<b>5,510,242</b>	<b>5,593,611</b>	<b>5,607,000</b>	<b>5,607,000</b>	<b>4,826,019</b>	<b>5,207,000</b>
A45380	Revenue From Municipalities	834	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>834</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	1,150,809	35,483	38,522	42,011	42,011	27,784	36,855
<b>A49X</b>	<b>Transfers</b>	<b>1,150,809</b>	<b>35,483</b>	<b>38,522</b>	<b>42,011</b>	<b>42,011</b>	<b>27,784</b>	<b>36,855</b>
A48010	Interest	105,719	33,572	113,351	35,127	35,127	31,569	35,127
A48165	Wellness Fees	-	-	-	-	-	260	-
A48190	LIA Recovery	976,731	-	583	-	-	-	-
A48200	Unemployment Insurance	22,483	18,498	18,629	16,269	16,269	8,214	16,269
A48210	Workman Comp-Liability	514,206	776,681	512,316	600,000	600,000	428,953	600,000
A48320	Proceeds From Sale Of Assets	27,170	6,413	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	1,116	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,646,310</b>	<b>836,279</b>	<b>644,879</b>	<b>651,396</b>	<b>651,396</b>	<b>468,996</b>	<b>651,396</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,295,468</b>	<b>6,382,004</b>	<b>6,277,012</b>	<b>6,300,407</b>	<b>6,300,407</b>	<b>5,322,799</b>	<b>5,895,251</b>

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

Liability Fund

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	241,713	194,145	179,650	229,199	229,199	178,434	207,867
A51120 Permanent PT Salaries/Wages	-	-	-	54,039	54,039	-	-
A51140 Overtime Salaries And Wages	8,992	164	46	1,661	1,661	-	1,703
A51200 Temporary PT Salaries/Wages	-	-	4,680	-	-	2,160	-
A51220 Vacation payout	12,919	2,621	-	-	-	-	-
A51230 Sick Payout	13,930	-	-	-	-	-	-
A51240 Opt Out Premium	577	1,500	1,500	1,500	1,500	1,211	1,500
<b>AH5X Personnel</b>	<b>278,131</b>	<b>198,431</b>	<b>185,876</b>	<b>286,400</b>	<b>286,400</b>	<b>181,805</b>	<b>211,069</b>
A61010 Office Supplies	324	66	1,621	1,000	1,000	868	1,000
A61040 Operational Supplies	4,604	2,114	330	1,500	1,500	-	1,500
A62010 Medical Supplies	7,305	39,911	41,682	80,000	80,000	62,698	60,000
A65060 Sign And Safety Supplies	5,000	5,351	1,615	5,000	5,000	-	5,000
<b>AH6X Commodities</b>	<b>17,234</b>	<b>47,441</b>	<b>45,249</b>	<b>87,500</b>	<b>87,500</b>	<b>63,566</b>	<b>67,500</b>
A74080 H/L/D Employee Benefits	51,961	28,807	22,869	25,296	25,296	24,834	31,774
A74100 Retirement Benefits/FICA	20,572	14,288	24,419	19,798	19,798	25,809	15,902
A74110 Retirement Benefits/IMRF	30,237	20,123	19,286	29,747	29,747	17,833	20,953
<b>AH74X Benefits</b>	<b>102,770</b>	<b>63,218</b>	<b>66,574</b>	<b>74,841</b>	<b>74,841</b>	<b>68,477</b>	<b>68,629</b>
A71110 Auditing And Accounting	15,900	16,375	16,850	17,300	17,300	17,355	17,300
A71150 Consultants	48,923	63,659	104,676	84,000	84,000	82,338	84,000
A71420 Employee Physicals	246,635	197,833	197,023	199,059	199,059	104,034	179,059
A71450 Mileage Reimbursement	2,316	992	856	1,700	1,700	287	1,200
A71470 Employee Relations	-	500	-	-	-	-	-
A71500 Trips And Training	7,247	8,751	10,415	10,500	10,500	1,218	10,500
A71530 Programs and Services	61,499	7,657	46,119	66,000	66,000	14,671	66,000
A71640 Bio Hazard Waste Disposal	8,997	17,831	-1,877	25,000	25,000	8,305	25,000
A71810 Dues And Subscriptions	2,634	659	500	3,000	3,000	1,167	2,500
A71950 Cellular Phones	129	-	-	-	-	-	-
A71955 Cell Phone Allowance	1,375	645	480	1,532	1,532	400	1,532
A71970 Courier Services	28,852	256	408	1,000	1,000	575	1,000
A72120 Fidelity And Surety Bonds	2,075	1,620	1,530	2,000	2,000	1,770	2,000
A72140 Unemployment Compensation	229,816	173,978	135,035	300,000	300,000	148,051	275,000
A72160 Risk Premiums And Brokers Fees	1,444,362	1,469,722	1,572,124	1,550,000	1,550,000	1,301,568	1,500,000
A72175 Third Party Administrator Cost	-	210,380	119,885	176,195	176,195	108,375	176,195
A72180 Insurance Claims	4,872,304	6,442,153	3,803,623	3,713,054	3,713,054	3,148,338	3,713,054
A72190 Legal Exp/Costs/Liab Claims	38,304	11,931	-	30,000	30,000	-	17,000
A72250 Bldg & Grounds Maintenance & Repairs	-	-	-	-	-	4,128	-
A72530 Equipment Rental	1,169	-	-	3,000	3,000	-	3,000
A73195 Indirect Cost Allocations	60,377	43,304	43,304	43,304	43,304	43,304	43,304
A79940 Miscell Contractual Services	-	-	14,925	-	-	-	-
A79950 All Other Miscellaneous	1,070	6,275	6	7,500	7,500	-	7,500
<b>AH7X Contractuals</b>	<b>7,073,984</b>	<b>8,674,520</b>	<b>6,065,882</b>	<b>6,234,144</b>	<b>6,234,144</b>	<b>4,985,883</b>	<b>6,125,144</b>
A84030 Computer Equipment	-	-	-	3,915	3,915	-	-
<b>AH8X Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,915</b>	<b>3,915</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>	<b>7,472,119</b>	<b>8,983,610</b>	<b>6,363,580</b>	<b>6,686,800</b>	<b>6,686,800</b>	<b>5,299,731</b>	<b>6,472,342</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	8,258,404	8,263,571	8,263,571	8,260,216	(3,355)	0%
A45X Intergovernmental	135,001	0	196,822	0	0	0%
AHM Miscellaneous	29,578	26,229	26,229	42,325	16,096	61%
<b>AH4X Total Revenue</b>	<b>8,422,983</b>	<b>8,289,800</b>	<b>8,486,622</b>	<b>8,302,541</b>	<b>12,741</b>	<b>0%</b>
AH7X Contractuals	86,417	137,100	137,100	139,800	2,700	2%
AH8X Capital Expenditures	11,568,498	8,152,700	13,347,322	8,162,741	10,041	0%
<b>AHEX Total Expenses</b>	<b>11,654,915</b>	<b>8,289,800</b>	<b>13,484,422</b>	<b>8,302,541</b>	<b>12,741</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.

## Lake County Revenue Budget Comparison Report - Five Year History

F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	8,235,521	8,239,238	8,245,006	8,263,571	8,263,571	4,306,799	8,260,216
A41110	Prior Year Property Taxes	-	2,106	2,149	-	-	3,577	-
A41120	TIF Districts Property Taxes	10,772	23,333	11,249	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>8,246,293</b>	<b>8,264,677</b>	<b>8,258,404</b>	<b>8,263,571</b>	<b>8,263,571</b>	<b>4,310,376</b>	<b>8,260,216</b>
A45400	Revenue From Other Government Bodies	45,161	131,822	135,001	-	196,822	33,509	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>45,161</b>	<b>131,822</b>	<b>135,001</b>	<b>-</b>	<b>196,822</b>	<b>33,509</b>	<b>-</b>
A48010	Interest	60,430	14,569	29,578	26,229	26,229	1,300	42,325
<b>AHM</b>	<b>Miscellaneous</b>	<b>60,430</b>	<b>14,569</b>	<b>29,578</b>	<b>26,229</b>	<b>26,229</b>	<b>1,300</b>	<b>42,325</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,351,884</b>	<b>8,411,067</b>	<b>8,422,983</b>	<b>8,289,800</b>	<b>8,486,622</b>	<b>4,345,185</b>	<b>8,302,541</b>

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

F234-Matching Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	39,212	60,609	86,417	137,100	137,100	50,756	139,800
<b>AH7X Contractuals</b>		<b>39,212</b>	<b>60,609</b>	<b>86,417</b>	<b>137,100</b>	<b>137,100</b>	<b>50,756</b>	<b>139,800</b>
A85020	Roads & Road Constr & Maintenance	13,990,611	10,604,260	11,568,498	8,152,700	13,347,322	2,142,403	8,162,741
<b>AH8X Capital Expenditures</b>		<b>13,990,611</b>	<b>10,604,260</b>	<b>11,568,498</b>	<b>8,152,700</b>	<b>13,347,322</b>	<b>2,142,403</b>	<b>8,162,741</b>
<b>AHEX Total Expenses</b>		<b>14,029,823</b>	<b>10,664,870</b>	<b>11,654,915</b>	<b>8,289,800</b>	<b>13,484,422</b>	<b>2,193,159</b>	<b>8,302,541</b>



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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	1,772,191	1,702,685	1,702,685	1,002,600	(700,085)	-41%
A45X Intergovernmental	2,114,668	382,483	4,612,574	308,599	(73,884)	-19%
A46X Charges for Services	332,404	305,000	305,000	320,000	15,000	5%
A49X Transfers	273,653	270,444	270,444	261,625	(8,819)	-3%
AHM Miscellaneous	376,222	3,545	3,545	3,545	0	0%
<b>AH4X Total Revenue</b>	<b>4,869,138</b>	<b>2,664,157</b>	<b>6,894,248</b>	<b>1,896,369</b>	<b>(767,788)</b>	<b>-29%</b>
AH5X Personnel	1,612,057	1,522,898	1,544,438	1,507,183	(15,715)	-1%
AH6X Commodities	39,355	41,100	41,100	41,100	0	0%
AH74X Benefits	507,806	479,649	481,272	512,898	33,249	7%
AH7X Contractuals	1,800,665	659,493	1,805,537	695,290	35,797	5%
AH8X Capital Expenditures	2,174,316	29,540	502,056	99,200	69,660	236%
<b>AH8X Total Expenses</b>	<b>6,134,200</b>	<b>2,732,680</b>	<b>4,374,403</b>	<b>2,855,671</b>	<b>122,991</b>	<b>5%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	18	17	17
Part Time	1	1	1

## BUDGET HIGHLIGHTS:

- ↓ SMC expects Other Federal Funds (45340) and Other State Funds (45350) to decrease based on grant cycle reduction of reimbursable expenses. Overall, the number of grants that SMC manages will remain the same as in FY2017.
- ↓ Personnel (5X) is lower in FY2018 than in FY2017, as a result of savings via the county's accelerated retirement option and concurrent position reclassifications to lower salary grades.
- ↑ Revenue from Charges for Services (46X) has increased based on current trends. In FY2018, Stormwater Permit Fees (46690) are projected to come in above the FY2017 budget by approximately \$15,000.
- ↓ Transfers From Other funds (49920) is reduced because of lower FICA and IMRF expenses for personnel.
- ↑ Benefits (74X) has increased in FY2018 due to employee changes in health insurance plan elections.
- ↑ Contractuals (7X) is up due to the inclusion of a part-time contract employee to serve as Lake County's Stormwater Coordinator. These funds were jointly requested from SMC and DOT, and are needed to comply with additional IEPA mandates related to the county's Municipal Separate Storm Sewer System (MS4) program. This is a contract employee, and is not reflected in SMC's staffing summary.
- ❖ Capital Expenditures include the replacement of three vehicles (83010), as well as rain and stream gauge equipment (84070).

## PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Engineering Projects Managed	61	60	62	62
Planning Projects Managed	31	39	27	27
Grants Received	2	1	1	2
Training Participants Rating Excellent or Good	99%	99%	99%	100%
Regulatory Submittals and Inspections Completed	1,047	1,097	1,128	1,150

## Lake County Revenue Budget Comparison Report - Five Year History

F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	2,058,880	1,967,118	1,769,124	1,700,085	1,700,085	1,464,494	1,000,000
A41110	Prior Year Property Taxes	-	553	628	-	-	1,066	-
A41120	TIF Districts Property Taxes	2,707	6,357	2,440	2,600	2,600	-	2,600
<b>A41X Taxes</b>		<b>2,061,587</b>	<b>1,974,028</b>	<b>1,772,191</b>	<b>1,702,685</b>	<b>1,702,685</b>	<b>1,465,560</b>	<b>1,002,600</b>
A45333	Grants - State	-	-	25,000	-	-	-	82,340
A45334	Grants - Federal	292,795	18,947	-	-	-	-	-
A45335	Grants - Nonprofit	750	-	-	-	57,000	57,000	-
A45340	Other Federal Funds	1,212,658	265,529	1,550,216	214,978	4,018,146	2,334,791	113,468
A45350	Other State Funds	319,519	489,376	522,874	147,305	517,228	-	92,591
A45370	Revenue From Counties	24,053	49,323	7,953	15,000	15,000	4,138	15,000
A45400	Revenue From Other Government Bodies	5,200	327,153	8,625	5,200	5,200	3,453	5,200
<b>A45X Intergovernmental</b>		<b>1,854,975</b>	<b>1,150,327</b>	<b>2,114,668</b>	<b>382,483</b>	<b>4,612,574</b>	<b>2,399,381</b>	<b>308,599</b>
A46690	Storm Water Permit Fees	339,685	275,605	332,404	305,000	305,000	290,181	320,000
A46840	Sale Of Maps	48	-	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>339,732</b>	<b>275,605</b>	<b>332,404</b>	<b>305,000</b>	<b>305,000</b>	<b>290,181</b>	<b>320,000</b>
A49920	Transfers From Other Funds	285,788	277,882	273,653	270,444	270,444	191,327	261,625
<b>A49X Transfers</b>		<b>285,788</b>	<b>277,882</b>	<b>273,653</b>	<b>270,444</b>	<b>270,444</b>	<b>191,327</b>	<b>261,625</b>
A48010	Interest	10,330	3,485	5,096	3,445	3,445	1,400	3,445
A48320	Proceeds From Sale Of Assets	3,895	-	-	-	-	-	-
A48340	Passthrough Fees	-	-	370,215	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,608	25	911	100	100	20	100
<b>AHM Miscellaneous</b>		<b>15,833</b>	<b>3,510</b>	<b>376,222</b>	<b>3,545</b>	<b>3,545</b>	<b>1,420</b>	<b>3,545</b>
<b>AH4X Total Revenue</b>		<b>4,557,915</b>	<b>3,681,353</b>	<b>4,869,138</b>	<b>2,664,157</b>	<b>6,894,248</b>	<b>4,347,867</b>	<b>1,896,369</b>

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

F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	1,540,782	1,509,731	1,499,551	1,465,284	1,465,284	1,177,582	1,452,379
A51120	Permanent PT Salaries/Wages	22,584	36,966	23,411	24,158	24,158	20,172	24,764
A51140	Overtime Salaries And Wages	141	240	425	-	-	1,136	-
A51160	Holiday Pay	-	-	-	-	-	322	-
A51200	Temporary PT Salaries/Wages	-	1,472	56,425	27,040	48,580	15,635	27,040
A51210	Performance Appraisals	-	1,495	3,658	1,916	1,916	2,241	-
A51220	Vacation payout	3,982	14,599	16,080	-	-	-	-
A51230	Sick Payout	-	-	8,007	-	-	-	-
A51240	Opt Out Premium	3,000	3,115	4,500	4,500	4,500	2,654	3,000
<b>AH5X Personnel</b>		<b>1,570,488</b>	<b>1,567,618</b>	<b>1,612,057</b>	<b>1,522,898</b>	<b>1,544,438</b>	<b>1,219,742</b>	<b>1,507,183</b>
A61010	Office Supplies	4,838	5,121	6,256	6,000	6,000	2,527	6,000
A61020	Computer Supplies	10,332	10,595	9,700	10,600	10,600	8,838	10,600
A61030	Books Manuals And Periodicals	436	-	362	500	500	382	500
A61040	Operational Supplies	15,452	14,387	19,042	18,000	18,000	6,147	18,000
A65090	Gasoline	9,313	5,302	3,996	6,000	6,000	2,475	6,000
<b>AH6X Commodities</b>		<b>40,371</b>	<b>35,405</b>	<b>39,355</b>	<b>41,100</b>	<b>41,100</b>	<b>20,369</b>	<b>41,100</b>
A74080	H/L/D Employee Benefits	248,082	229,779	234,153	209,849	209,849	199,104	251,273
A74100	Retirement Benefits/FICA	114,060	114,457	117,094	116,502	118,125	88,575	115,166
A74110	Retirement Benefits/IMRF	171,727	158,119	156,559	153,298	153,298	120,071	146,459
<b>AH74X Benefits</b>		<b>533,869</b>	<b>502,355</b>	<b>507,806</b>	<b>479,649</b>	<b>481,272</b>	<b>407,751</b>	<b>512,898</b>
A71140	Legal Services	13,040	13,459	13,419	15,000	15,000	15,096	15,000
A71150	Consultants	20,692	127,019	192,941	100,000	133,698	14,366	150,000
A71450	Mileage Reimbursement	1,604	362	898	3,000	3,000	383	3,000
A71470	Employee Relations	-	454	578	550	550	515	550
A71500	Trips And Training	10,717	8,916	6,343	11,500	11,500	8,148	11,500
A71810	Dues And Subscriptions	5,744	4,706	5,078	5,000	5,000	1,691	5,000
A71950	Cellular Phones	3,856	3,954	3,985	4,000	4,000	3,853	4,000
A71955	Cell Phone Allowance	3,780	4,220	4,440	4,250	4,250	3,535	4,250
A71970	Courier Services	-	-	7	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	7,468	7,670	2,537	5,000	5,000	1,878	5,000
A72250	Bldg & Grounds Maintenance & Repairs	198	70	1,124	2,000	4,876	4,876	2,000
A72280	Equipment Maintenance	9,820	9,900	9,900	11,940	11,940	11,940	11,940
A72820	Postage	961	997	438	1,000	1,000	136	1,000
A72830	Printing Services	13,773	4,625	9,325	10,600	10,600	2,030	10,600
A72840	Temporary Employment Services	163	75	-	200	200	-	200
A72950	Registrars Fees	-	-	35	-	-	-	-
A72980	Workshop Fees	4,956	6,050	5,612	7,000	7,000	2,575	7,000
A73195	Indirect Cost Allocations	211,690	230,816	230,276	205,453	205,453	205,453	191,250
A79920	Transfers Other Funds	70,860	-	-	-	-	-	-
A79940	Miscell Contractual Services	191,031	400,029	785,460	273,000	565,151	70,069	273,000
A79950	All Other Miscellaneous	632,775	551,342	528,270	-	817,319	69,864	-
<b>AH7X Contractuals</b>		<b>1,203,127</b>	<b>1,374,665</b>	<b>1,800,665</b>	<b>659,493</b>	<b>1,805,537</b>	<b>416,408</b>	<b>695,290</b>
A81010	Land Purchased	374,965	-	56,420	-	-	-	-
A82010	Buildings And Structures	404,842	1,120,962	2,061,686	-	470,721	7,256	-
A83010	Motor Vehicles	260,632	22,520	28,224	-	-	-	81,200
A84030	Computer Equipment	14,862	11,698	8,586	11,540	13,335	10,474	-

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

F212-Stormwater Management

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A84070	Engineering Equipment	16,299	18,076	19,400	18,000	18,000	10,565	18,000
<b>AH8X Capital Expenditures</b>		<b>1,071,600</b>	<b>1,173,255</b>	<b>2,174,316</b>	<b>29,540</b>	<b>502,056</b>	<b>28,295</b>	<b>99,200</b>
<b>AHEX Total Expenses</b>		<b>4,419,455</b>	<b>4,653,299</b>	<b>6,134,200</b>	<b>2,732,680</b>	<b>4,374,403</b>	<b>2,092,564</b>	<b>2,855,671</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	593,706	356,885	356,885	300,000	(56,885)	-16%
A45X Intergovernmental	17,670	11,934	11,934	11,860	(74)	-1%
A46X Charges for Services	51,668	56,827	56,827	58,725	1,898	3%
A49X Transfers	63,610	61,667	61,667	67,170	5,503	9%
AHM Miscellaneous	5,302	1,053	1,053	1,053	0	0%
<b>AH4X Total Revenue</b>	<b>731,955</b>	<b>488,366</b>	<b>488,366</b>	<b>438,808</b>	<b>(49,558)</b>	<b>-10%</b>
AH5X Personnel	382,671	396,557	396,558	398,842	2,285	1%
AH6X Commodities	26,914	22,710	22,710	26,950	4,240	19%
AH74X Benefits	143,054	170,370	170,370	164,950	(5,420)	-3%
AH7X Contractuals	110,152	132,020	132,020	134,482	2,462	2%
AH8X Capital Expenditures	0	16,708	16,708	1,200	(15,508)	-93%
<b>AHEX Total Expenses</b>	<b>662,791</b>	<b>738,366</b>	<b>738,366</b>	<b>726,424</b>	<b>(11,942)</b>	<b>-2%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	5	5	6
Part Time	3	3	2

- ❖ Revenue outside of property taxes is essentially flat. Property tax revenue is decreased by \$56,885.
- ❖ A full-time position was added through reallocated staffing from the Health Department.
- ↓ Capital costs are down \$15,508 as there are no vehicle replacements planned for FY2018.

**PERFORMANCE INFORMATION:**

<b>Goal</b>	<b>FY2013 Actual</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
100% of active tuberculosis cases will complete treatment	89%	91%	100%	100%	**	100%

\*\* Tuberculosis completion rate is reflective of eligible clients that have completed treatment. TB patients have a minimum six-month treatment regimen but should complete treatment with 12 months if no complications or medical conditions requiring extension of treatment. For FY2017 we have nine patients and two have completed treatment thus far, though all are on track to complete treatment.

## Lake County Revenue Budget Comparison Report - Five Year History

F220 - TB Clinic

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	686,293	561,905	592,434	356,885	356,885	307,569	300,000
A41110	Prior Year Property Taxes	-	142	185	-	-	307	-
A41120	TIF Districts Property Taxes	898	1,823	1,086	-	-	-	-
<b>A41X Taxes</b>		<b>687,191</b>	<b>563,870</b>	<b>593,706</b>	<b>356,885</b>	<b>356,885</b>	<b>307,877</b>	<b>300,000</b>
A45231	Managed Care Medicare	-	416	343	-	-	155	-
A45250	Illinois Public Aid	11,399	6,418	1,840	2,828	2,828	1,368	1,652
A45255	Illinois Department of Public Health	13,574	13,351	4,116	-	-	-	-
A45260	Medicare B	868	779	1,626	1,167	1,167	854	1,452
A45285	Managed Care - Medical	485	7,761	9,745	7,939	7,939	4,967	8,756
<b>A45X Intergovernmental</b>		<b>26,326</b>	<b>28,725</b>	<b>17,670</b>	<b>11,934</b>	<b>11,934</b>	<b>7,344</b>	<b>11,860</b>
A46420	Copy Charges	25	-	-	-	-	-	-
A47050	Insurance Reimbursement	11,812	21,252	22,464	31,800	31,800	13,629	20,714
A47180	Medical Fees	21,649	28,152	29,203	25,027	25,027	22,609	38,011
<b>A46X Charges for Services</b>		<b>33,486</b>	<b>49,405</b>	<b>51,668</b>	<b>56,827</b>	<b>56,827</b>	<b>36,238</b>	<b>58,725</b>
A49920	Transfers From Other Funds	62,608	66,595	63,610	61,667	61,667	48,419	67,170
A49999	Over Short	0	-	-	-	-	-	-
<b>A49X Transfers</b>		<b>62,608</b>	<b>66,595</b>	<b>63,610</b>	<b>61,667</b>	<b>61,667</b>	<b>48,419</b>	<b>67,170</b>
A48010	Interest	4,407	1,706	5,302	1,053	1,053	977	1,053
A49910	All Other Miscellaneous Revenue	341	-	-	-	-	-	-
<b>AHM Miscellaneous</b>		<b>4,748</b>	<b>1,706</b>	<b>5,302</b>	<b>1,053</b>	<b>1,053</b>	<b>977</b>	<b>1,053</b>
<b>AH4X Total Revenue</b>		<b>814,360</b>	<b>710,300</b>	<b>731,955</b>	<b>488,366</b>	<b>488,366</b>	<b>400,855</b>	<b>438,808</b>

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

F220 - TB Clinic

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	255,201	272,731	261,408	299,951	299,952	259,625	334,779
A51120	Permanent PT Salaries/Wages	90,658	101,624	88,353	75,574	75,574	32,047	42,641
A51130	Payroll Accrual Year End	157	2,609	923	-	-	-	-
A51140	Overtime Salaries And Wages	980	286	2,008	309	309	1	308
A51160	Holiday Pay	-	-	683	-	-	-	-
A51180	Special Pay	1,514	58	111	123	123	28	-
A51200	Temporary PT Salaries/Wages	-	-	-	20,600	20,600	-	21,115
A51220	Vacation payout	1,525	-	15,212	-	-	1,349	-
A51230	Sick Payout	-	-	13,685	-	-	-	-
A51240	Opt Out Premium	1,500	1,500	288	-	-	-	-
<b>AH5X Personnel</b>		<b>351,535</b>	<b>378,807</b>	<b>382,671</b>	<b>396,557</b>	<b>396,558</b>	<b>293,050</b>	<b>398,842</b>
A61010	Office Supplies	1,182	1,367	567	1,000	1,000	373	1,000
A61020	Computer Supplies	-	199	-	-	-	-	-
A61030	Books Manuals And Periodicals	102	-	-	250	250	-	250
A61040	Operational Supplies	2,622	1,688	3,136	1,700	1,700	1,764	2,000
A61080	Food and Provisions	356	459	439	460	460	383	500
A62010	Medical Supplies	2,128	2,780	2,218	2,800	2,800	1,915	4,200
A62040	Drugs And Medicines	16,778	15,670	20,554	16,500	16,500	17,065	19,000
<b>AH6X Commodities</b>		<b>23,169</b>	<b>22,163</b>	<b>26,914</b>	<b>22,710</b>	<b>22,710</b>	<b>21,500</b>	<b>26,950</b>
A74080	H/L/D Employee Benefits	68,337	77,141	79,444	108,704	108,704	76,752	97,780
A74100	Retirement Benefits/FICA	25,976	27,942	28,127	30,337	30,337	21,404	30,488
A74110	Retirement Benefits/IMRF	36,633	37,044	35,482	31,330	31,330	29,196	36,682
<b>AH74X Benefits</b>		<b>130,945</b>	<b>142,127</b>	<b>143,054</b>	<b>170,370</b>	<b>170,370</b>	<b>127,353</b>	<b>164,950</b>
A71120	Interpreters	-	29	-	-	-	-	-
A71150	Consultants	21,527	18,504	18,504	26,946	26,946	19,919	30,559
A71220	Computer Services	-	838	-221	4,285	4,285	950	240
A71230	Software Maintenance	-	-	-	799	799	927	2,862
A71260	Application Hosting	-	-	-	1,728	1,728	2,004	3,360
A71310	Laboratory Fees	15,085	16,875	3,836	4,800	4,800	1,014	4,800
A71330	Medical Fees	-	-	-	3,750	3,750	-	3,750
A71350	Radiological Fees	8,173	15,059	10,424	10,969	10,969	6,612	10,969
A71360	Pharmacy Fees	-	10	-	-	-	-	-
A71450	Mileage Reimbursement	231	63	148	200	200	116	200
A71500	Trips And Training	622	600	-	910	910	266	860
A71810	Dues And Subscriptions	190	190	190	300	300	440	400
A71910	Gas For Heating	3,523	2,015	1,676	3,600	3,600	1,420	1,668
A71920	Electricity	4,814	5,431	5,561	5,304	5,304	4,272	5,556
A71930	Water And Sewer Charges	471	1,001	350	552	552	277	528
A71940	Telephone	4,090	3,432	3,743	3,468	3,468	3,462	3,936
A71950	Cellular Phones	726	1,177	2,206	2,160	2,160	1,691	2,268
A71970	Courier Services	17	11	1,336	1,560	1,560	455	788
A72280	Equipment Maintenance	2,105	2,236	2,044	2,130	2,130	2,109	2,970
A72530	Equipment Rental	3,024	1,650	1,660	2,110	2,110	1,199	2,110
A72560	All Other Rentals	3,432	3,215	4,054	1,464	1,464	1,777	1,512
A72820	Postage	1,513	3,075	796	2,400	2,400	156	2,400
A72830	Printing Services	621	648	1,326	600	600	246	600
A72840	Temporary Employment Services	10,420	10,464	11,136	11,284	11,284	7,954	11,328
A73195	Indirect Cost Allocations	35,547	38,611	40,987	40,382	40,382	40,382	40,468
A79940	Miscell Contractual Services	215	201	396	319	319	256	350

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

F220 - TB Clinic

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
<b>AH7X</b>	<b>Contractuals</b>	<b>116,345</b>	<b>125,335</b>	<b>110,152</b>	<b>132,020</b>	<b>132,020</b>	<b>97,903</b>	<b>134,482</b>
A83010	Motor Vehicles	-	-	-	16,708	16,708	16,639	-
A85070	All Other Capital Outlay	-	-	-	-	-	-	1,200
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,708</b>	<b>16,708</b>	<b>16,639</b>	<b>1,200</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>621,994</b>	<b>668,432</b>	<b>662,791</b>	<b>738,366</b>	<b>738,366</b>	<b>556,445</b>	<b>726,424</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	339,692	260,322	260,322	250,500	(9,822)	-4%
A45X Intergovernmental	0	0	25,000	0	0	0%
A49X Transfers	33,554	32,766	32,766	32,489	(278)	-1%
AHM Miscellaneous	3,630	2,001	2,001	2,000	(1)	0%
<b>AH4X Total Revenue</b>	<b>376,876</b>	<b>295,089</b>	<b>320,089</b>	<b>284,989</b>	<b>(10,101)</b>	<b>-3%</b>
AH5X Personnel	191,204	197,185	197,185	195,816	(1,370)	-1%
AH6X Commodities	2,314	6,728	6,728	3,000	(3,728)	-55%
AH74X Benefits	69,478	69,076	69,076	68,910	(166)	0%
AH7X Contractuals	179,210	268,824	293,824	230,952	(37,872)	-14%
AH8X Capital Expenditures	1,884	3,276	3,276	0	(3,276)	-100%
<b>AH8X Total Expenses</b>	<b>444,089</b>	<b>545,089</b>	<b>570,089</b>	<b>498,678</b>	<b>(46,411)</b>	<b>-9%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	3	3	3
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ↓ Based on historical spend, Office Supplies (61010) has been reduced by \$3,228 and Books and Manuals (61030) by \$500, which reduces commodities overall by 55%.
- ↓ Computer Services were reduced by \$2,903.
- ↓ Trips and Training (71500) decreased due to the annual certification training being held in a location closer to Lake County, rather than California, as it was in FY2017.
- ↑ Building Rentals (72510) is a new line item for in FY2018 for \$68,000. The department will be paying for rent as per the terms of the Veterans' Assistance Intergovernmental Agreement (IGA) with Lake County.
- ↓ The Indirect Cost Allocation (73195) is reduced \$96,936 for FY2018 to better reflect actual expenses and oversight. This reduction, even with the increased cost for rent, account for most of the \$37,872 (14%) decrease in contractuals.
- ❖ As a result of the IGA, the Legal Services (71140), Worker's Compensation (72130), and Liability Insurance (72170) lines were new for FY2017, and continue into FY2018,.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
Veteran Population	36,465	35,719	34,957	34,177
VA Claims Submitted	3,580	4,840	5,268	5,000
Percentage of Veteran Population Assisted	10%	14%	15%	15%

- ❖ Demographic data are estimates from the U.S. Department of Veterans Affairs - [National Center for Veterans Analysis and Statistics](#).

## Lake County Revenue Budget Comparison Report - Five Year History

Veterans' Assistance

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	457,529	338,948	339,102	259,822	259,822	223,921	250,000
A41110	Prior Year Property Taxes	-	105	124	-	-	219	-
A41120	TIF Districts Property Taxes	599	1,173	467	500	500	-	500
<b>A41X Taxes</b>		<b>458,128</b>	<b>340,227</b>	<b>339,692</b>	<b>260,322</b>	<b>260,322</b>	<b>224,140</b>	<b>250,500</b>
A45333	Grants - State	6,250	16,250	-	-	-	-	-
A45335	Grants - Nonprofit	6,250	-	-	-	25,000	12,500	-
<b>A45X Intergovernmental</b>		<b>12,500</b>	<b>16,250</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>12,500</b>	<b>-</b>
A49920	Transfers From Other Funds	29,582	33,885	33,554	32,766	32,766	26,384	32,489
<b>A49X Transfers</b>		<b>29,582</b>	<b>33,885</b>	<b>33,554</b>	<b>32,766</b>	<b>32,766</b>	<b>26,384</b>	<b>32,489</b>
A48010	Interest	3,454	939	3,160	1,001	1,001	459	1,000
A48090	Reimbursements From Veterans	6,849	500	470	1,000	1,000	-	1,000
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	202	-
<b>AHM Miscellaneous</b>		<b>10,303</b>	<b>1,438</b>	<b>3,630</b>	<b>2,001</b>	<b>2,001</b>	<b>661</b>	<b>2,000</b>
<b>AH4X Total Revenue</b>		<b>510,513</b>	<b>391,800</b>	<b>376,876</b>	<b>295,089</b>	<b>320,089</b>	<b>263,685</b>	<b>284,989</b>

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

Veterans' Assistance

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	158,183	160,982	169,181	173,941	173,941	140,909	172,132
A51120 Permanent PT Salaries/Wages	20,157	20,791	20,523	21,744	21,744	17,454	22,183
A51220 Vacation payout	-	-	-	-	-	11,557	-
A51240 Opt Out Premium	1,500	1,500	1,500	1,500	1,500	1,096	1,500
A51260 Incentive payments	-	-	-	-	-	2,146	-
<b>AH5X Personnel</b>	<b>179,841</b>	<b>183,273</b>	<b>191,204</b>	<b>197,185</b>	<b>197,185</b>	<b>173,162</b>	<b>195,816</b>
A61010 Office Supplies	3,246	2,573	2,314	6,228	6,228	2,894	3,000
A61030 Books Manuals And Periodicals	-	110	-	500	500	-	-
<b>AH6X Commodities</b>	<b>3,246</b>	<b>2,683</b>	<b>2,314</b>	<b>6,728</b>	<b>6,728</b>	<b>2,894</b>	<b>3,000</b>
A74080 H/L/D Employee Benefits	33,887	35,503	35,924	35,693	35,693	22,705	36,421
A74100 Retirement Benefits/FICA	13,351	13,598	14,185	15,085	15,085	12,965	14,983
A74110 Retirement Benefits/IMRF	20,079	19,044	19,370	18,298	18,298	16,299	17,506
<b>AH74X Benefits</b>	<b>67,318</b>	<b>68,145</b>	<b>69,478</b>	<b>69,076</b>	<b>69,076</b>	<b>51,969</b>	<b>68,910</b>
A71140 Legal Services	-	-	-	5,000	5,000	2,616	5,000
A71220 Computer Services	2,250	2,015	-	2,093	2,093	-	-
A71230 Software Maintenance	-	-	4,186	-	-	-	2,200
A71340 Dental Fees	56,894	8,818	1,182	-	25,000	7,971	-
A71450 Mileage Reimbursement	503	644	406	1,000	1,000	75	-
A71470 Employee Relations	-	-	1,050	1,600	1,600	1,768	1,600
A71500 Trips And Training	4,380	6,764	10,663	10,448	10,448	5,447	8,000
A71810 Dues And Subscriptions	932	611	778	900	900	1,800	900
A71955 Cell Phone Allowance	600	900	900	900	900	600	-
A71960 Data/Telecommunications	147	-	-	1,300	1,300	-	-
A72120 Fidelity And Surety Bonds	-	-	175	-	-	175	200
A72130 Worker's Compensation Insurance	-	-	-	3,894	3,894	-	-
A72170 Liability And Work Comp Insurance	-	-	-	2,401	2,401	2,401	2,500
A72260 Office Equip Maintenance And Repairs	1,764	1,027	-	-	-	-	-
A72280 Equipment Maintenance	-	132	-	1,300	1,300	-	-
A72510 Building Rentals	-	-	-	-	-	-	68,000
A72530 Equipment Rental	-	-	1,156	-	-	1,061	1,500
A72660 Needs Related Payment Particip	-	58	-	-	-	-	-
A72870 Contract Providers - Other	-	800	-	-	-	-	-
A73010 Assistance To Veterans	140,893	101,843	82,788	100,000	100,000	68,805	100,000
A73195 Indirect Cost Allocations	44,075	75,927	75,927	137,988	137,988	137,988	41,052
A79940 Miscell Contractual Services	-	8,549	-	-	-	-	-
<b>AH7X Contractuals</b>	<b>252,437</b>	<b>208,087</b>	<b>179,210</b>	<b>268,824</b>	<b>293,824</b>	<b>230,707</b>	<b>230,952</b>
A84030 Computer Equipment	-	-	1,884	3,276	3,276	3,276	-
<b>AH8X Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,884</b>	<b>3,276</b>	<b>3,276</b>	<b>3,276</b>	<b>-</b>
<b>AHEX Total Expenses</b>	<b>502,842</b>	<b>462,188</b>	<b>444,089</b>	<b>545,089</b>	<b>570,089</b>	<b>462,008</b>	<b>498,678</b>

## Health and Community Services Committee

# Winchester House

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	2,314,495	2,317,273	2,317,273	1,705,615	(611,658)	-26%
AHM Miscellaneous	770	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,315,265</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>	<b>(611,658)</b>	<b>-26%</b>
AH7X Contractuals	431,988	2,317,273	2,317,273	1,705,615	(611,658)	-26%
<b>AHEX Total Expenses</b>	<b>431,988</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>	<b>(611,658)</b>	<b>-26%</b>

### BUDGET HIGHLIGHTS:

- ❖ Winchester House continues under the management of Transitional Care Management (TCM). Budgeted expenses consist of Management Fees (72280) and Indirect Costs (73195).

Lake County Revenue Budget Comparison Report - Five Year History

F218 - Winchester House

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	1,601,351	1,333,452	2,310,845	2,317,273	2,317,273	1,995,984	1,705,615
A41110	Prior Year Property Taxes	-	433	302	-	-	721	-
A41120	TIF Districts Property Taxes	2,087	3,546	3,348	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>1,603,438</b>	<b>1,337,431</b>	<b>2,314,495</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,996,706</b>	<b>1,705,615</b>
A45245	Coinsurance revenue	447,584	374,614	-	-	-	-	-
A45250	Illinois Public Aid	4,479,229	2,580,435	-	-	-	-	-
A45252	Public Aid Residents - Other Income	1,597,178	1,325,417	-	-	-	-	-
A45260	Medicare B	138,992	123,275	-	-	-	-	-
A45265	Medicare A	2,111,959	1,323,557	-	-	-	-	-
A45267	Managed Care	364,170	1,487,665	-	-	-	-	-
A45270	Winchester House Hospice	313,125	179,499	-	-	-	-	-
A45275	Winchester House Hospice Private Pay	295,981	117,048	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>9,748,218</b>	<b>7,511,510</b>	-	-	-	-	-
A46380	Private Pay	1,972,788	1,106,196	-	-	-	-	-
A46970	Finger Print Fees	-	65	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>1,972,788</b>	<b>1,106,261</b>	-	-	-	-	-
A49920	Transfers From Other Funds	1,000,000	7,123,282	-	-	-	-	-
A49999	Over Short	-	10	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>1,000,000</b>	<b>7,123,292</b>	-	-	-	-	-
A44030	Other Rentals	-	160,000	-	-	-	-	-
A48010	Interest	2,099	323	669	-	-	-	-
A48130	Employee Meal Reimbursement	2,196	1,597	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,081	1,893	101	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>5,376</b>	<b>163,813</b>	<b>770</b>	-	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	<b>14,329,820</b>	<b>17,242,308</b>	<b>2,315,265</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,996,706</b>	<b>1,705,615</b>

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

F218 - Winchester House

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A61010	Office Supplies	18,876	20,129	-	-	-	-	-
A61020	Computer Supplies	13,451	770	-	-	-	-	-
A61030	Books Manuals And Periodicals	-	534	-	-	-	-	-
A61040	Operational Supplies	72,604	34,239	-	-	-	-	-
A61060	Clothing And Uniforms	-	128	-	-	-	-	-
A61070	Craft & Recreational Supplies	8,067	2,869	-	-	-	-	-
A61080	Food and Provisions	522,192	370,122	-	-	-	-	-
A62010	Medical Supplies	393,848	222,806	-	-	-	-	-
A62030	Oxygen	35,110	20,952	-	-	-	-	-
A62040	Drugs And Medicines	230,454	175,802	-	-	-	-	-
A63020	Cleaning Supplies	-	186	-	-	-	-	-
A63040	Housekeeping Supplies	24,094	15,200	-	-	-	-	-
A65090	Gasoline	-	64	-	-	-	-	-
<b>AH6X Commodities</b>		<b>1,318,696</b>	<b>863,802</b>	-	-	-	-	-
A74060	Health Premiums	-	19,111	-	-	-	-	-
<b>AH74X Benefits</b>		-	<b>19,111</b>	-	-	-	-	-
A71125	Staffing Services Fee	10,267,421	7,270,738	-	-	-	-	-
A71140	Legal Services	6,829	-	-	-	-	-	-
A71150	Consultants	11,626	4,598	-	-	-	-	-
A71220	Computer Services	34,488	20,565	-	-	-	-	-
A71230	Software Maintenance	-	2,516	-	-	-	-	-
A71310	Laboratory Fees	10,357	6,651	-	-	-	-	-
A71320	Psychological Services	-	11,511	-	-	-	-	-
A71330	Medical Fees	19,677	-	-	-	-	-	-
A71350	Radiological Fees	2,225	350	-	-	-	-	-
A71420	Employee Physicals	-	2,793	-	-	-	-	-
A71450	Mileage Reimbursement	-	1,434	-	-	-	-	-
A71470	Employee Relations	-	7,298	-	-	-	-	-
A71500	Trips And Training	18,410	3,124	-	-	-	-	-
A71520	Training	-	399	-	-	-	-	-
A71525	Continuing Medical Education	-	813	-	-	-	-	-
A71610	Pest Control	2,820	1,920	-	-	-	-	-
A71620	Laundry And Cleaning	268,296	180,911	-	-	-	-	-
A71650	Security Services	-	195	-	-	-	-	-
A71670	Contracted Custodial Service	491,837	327,976	-	-	-	-	-
A71810	Dues And Subscriptions	13,787	155	-	-	-	-	-
A71820	Dues	-	368	-	-	-	-	-
A71850	Advertising	13,458	2,655	-	-	-	-	-
A71910	Gas For Heating	174,759	170,368	-	-	-	-	-
A71920	Electricity	147,735	114,449	-	-	-	-	-
A71930	Water And Sewer Charges	92,502	27,255	-	-	-	-	-
A71940	Telephone	6,136	5,339	-	-	-	-	-
A71950	Cellular Phones	6,656	4,890	-	-	-	-	-
A71960	Data/Telecommunications	-	353	-	-	-	-	-
A71970	Courier Services	-	81	-	-	-	-	-
A71990	Ambulance Service	-	162	-	-	-	-	-
A72170	Liability And Work Comp Insurance	268,129	775,194	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	-	543	-	-	-	-	-
A72530	Equipment Rental	19,341	38,593	-	-	-	-	-

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

F218 - Winchester House

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	-	572	-	-	-	-	-
A72820	Postage	899	1,079	-	-	-	-	-
A72840	Temporary Employment Services	146,260	-	-	-	-	-	-
A72870	Contract Providers - Other	653,627	487,930	-	-	-	-	-
A72880	Management Fees	716,000	619,365	-	1,173,480	1,173,480	1,173,480	842,191
A72935	Permits and Licenses Expense	-	50	-	-	-	-	-
A73190	Bad Debt Expense	477,053	3,283,794	-	-	-	-	-
A73195	Indirect Cost Allocations	1,109,844	1,109,844	431,988	1,143,793	1,143,793	1,143,793	863,424
A75010	Bed Tax	455,069	460,816	-	-	-	-	-
A79950	All Other Miscellaneous	124,999	8,156	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>15,560,239</b>	<b>14,955,802</b>	<b>431,988</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>
A84030	Computer Equipment	7,611	-	-	-	-	-	-
A84060	Furniture And Office Equipment	47,558	-	-	-	-	-	-
A85070	All Other Capital Outlay	29,694	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>84,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>16,963,798</b>	<b>15,838,715</b>	<b>431,988</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>2,317,273</b>	<b>1,705,615</b>

# *Special Revenue Funds*

*2018 Recommended Budget*



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	188,439	193,000	193,000	180,000	(13,000)	-7%
AHM Miscellaneous	1,122	446	446	500	54	12%
<b>AH4X Total Revenue</b>	<b>189,561</b>	<b>193,446</b>	<b>193,446</b>	<b>180,500</b>	<b>(12,946)</b>	<b>-7%</b>
AH5X Personnel	106,401	108,479	108,479	97,189	(11,290)	-10%
AH6X Commodities	1,006	2,200	2,200	2,200	0	0%
AH74X Benefits	61,057	63,613	63,613	39,528	(24,084)	-38%
AH7X Contractuals	48,857	49,073	49,073	47,249	(1,824)	-4%
<b>AHEX Total Expenses</b>	<b>217,320</b>	<b>223,365</b>	<b>223,365</b>	<b>186,166</b>	<b>(37,199)</b>	<b>-17%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	2	2	2
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ↓ Fees (46010) decreased \$13,000 based upon recent activity.
- ↓ Regular Salaries and Wages (51110) decreased due to a change in staff. Benefits (74x) have also increased accordingly.
- ↓ Indirect Cost Allocations (73195) decreased by \$1,824 due to the reduction in personnel costs.
- ❖ The ending fund balance as of November 30, 2016 was \$224,088. Based upon the FY2017 modified budget, the ending fund balance at November 30, 2017 will be \$194,169. The FY2018 budget will result in a fund balance at November 30, 2018 of \$188,503.

### PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Target	FY2018 Target
Kids' Korner Satisfaction Rating	100%	100%	98.1%	> 95%	> 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

F254 - Children's Waiting Room

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	161,533	170,110	188,439	193,000	193,000	147,834	180,000
A46040	Annual Support Fee's	12,166	-12,166	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>173,699</b>	<b>157,944</b>	<b>188,439</b>	<b>193,000</b>	<b>193,000</b>	<b>147,834</b>	<b>180,000</b>
A48010	Interest	1,400	337	1,122	446	446	212	500
<b>AHM Miscellaneous .</b>		<b>1,400</b>	<b>337</b>	<b>1,122</b>	<b>446</b>	<b>446</b>	<b>212</b>	<b>500</b>
<b>AH4X Total Revenue</b>		<b>175,099</b>	<b>158,281</b>	<b>189,561</b>	<b>193,446</b>	<b>193,446</b>	<b>148,046</b>	<b>180,500</b>

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

F254 - Children's Waiting Room

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	81,731	85,390	90,361	91,997	91,997	74,444	79,021
A51120	Permanent PT Salaries/Wages	13,693	14,191	16,040	16,278	16,278	11,674	16,459
A51140	Overtime Salaries And Wages	339	462	-	205	204	-	210
A51160	Holiday Pay	-	-	-	-	-	227	-
A51180	Special Pay	3	-	-	-	-	-	-
A51220	Vacation payout	-	-	-	-	-	1,512	-
A51240	Opt Out Premium	-	-	-	-	-	923	1,500
<b>AH5X Personnel</b>		<b>95,766</b>	<b>100,043</b>	<b>106,401</b>	<b>108,479</b>	<b>108,479</b>	<b>88,779</b>	<b>97,189</b>
A61030	Books Manuals And Periodicals	412	457	442	450	450	-	450
A61040	Operational Supplies	1,459	1,455	564	1,750	1,750	317	1,750
<b>AH6X Commodities</b>		<b>1,870</b>	<b>1,912</b>	<b>1,006</b>	<b>2,200</b>	<b>2,200</b>	<b>317</b>	<b>2,200</b>
A74080	H/L/D Employee Benefits	40,932	42,907	43,392	44,000	44,000	23,026	22,290
A74100	Retirement Benefits/FICA	6,753	6,977	7,438	8,299	8,299	6,399	7,438
A74110	Retirement Benefits/IMRF	10,213	9,848	10,226	11,314	11,314	8,324	9,800
<b>AH74X Benefits</b>		<b>57,898</b>	<b>59,732</b>	<b>61,057</b>	<b>63,613</b>	<b>63,613</b>	<b>37,750</b>	<b>39,528</b>
A71450	Mileage Reimbursement	169	253	64	300	300	80	300
A72140	Unemployment Compensation	642	306	306	162	162	162	162
A72170	Liability And Work Comp Insurance	2,007	2,007	2,007	2,007	2,007	2,007	2,007
A73195	Indirect Cost Allocations	15,288	15,539	16,480	16,104	16,104	16,104	14,280
A79920	Transfers Other Funds	30,000	30,000	30,000	30,000	30,000	-	30,000
A79950	All Other Miscellaneous	-	330	-	500	500	-	500
<b>AH7X Contractuals</b>		<b>48,106</b>	<b>48,436</b>	<b>48,857</b>	<b>49,073</b>	<b>49,073</b>	<b>18,353</b>	<b>47,249</b>
<b>AHEX Total Expenses</b>		<b>203,640</b>	<b>210,123</b>	<b>217,320</b>	<b>223,365</b>	<b>223,365</b>	<b>145,198</b>	<b>186,166</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	122,157	135,000	135,000	135,000	0	0%
AHM Miscellaneous	601	300	300	300	0	0%
<b>AH4X Total Revenue</b>	<b>122,758</b>	<b>135,300</b>	<b>135,300</b>	<b>135,300</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	42,521	51,624	51,624	58,500	6,876	13%
AH7X Contractuals	97,511	70,800	70,800	85,500	14,700	21%
AH8X Capital Expenditures	21,608	16,000	16,000	10,000	(6,000)	-38%
<b>AH8X Total Expenses</b>	<b>161,641</b>	<b>138,424</b>	<b>138,424</b>	<b>154,000</b>	<b>15,576</b>	<b>11%</b>

### BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to remain flat in FY2018.
- ↑ Operational Supplies (61040) increased by \$13,000 as items previously budgeted in Medical Supplies (62010), such as exam room cleaning supplies and items used by staff when in the field, are now budgeted here. The Medical Supplies budget has been reduced accordingly.
- ↑ Outreach Supplies (61120) increased \$6,000 for promotional and educational supplies.
- ↑ Firearms and Bulletproof Vests (64030) increased \$1,500 for protective items for staff when in the field.
- ↓ The Medical Supplies (62010) and All Other Miscellaneous (79950) lines were reduced by \$15,000 and \$7,000, respectively, based upon current activity.
- ↑ Software Maintenance (71230) increased \$12,000 to cover maintenance costs for software used by the office, including death investigation software.
- ❖ The fund balance as of November 30, 2016 was \$137,677. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$134,553. The FY2018 budget would result in a fund balance of \$115,853.

## Lake County Revenue Budget Comparison Report - Five Year History

F267 - Coroner Fees

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	139,300	158,055	122,157	135,000	135,000	210	135,000
<b>A46X</b>	<b>Charges for Services</b>	<b>139,300</b>	<b>158,055</b>	<b>122,157</b>	<b>135,000</b>	<b>135,000</b>	<b>210</b>	<b>135,000</b>
A48010	Interest	369	304	601	300	300	105	300
<b>AHM</b>	<b>Miscellaneous .</b>	<b>369</b>	<b>304</b>	<b>601</b>	<b>300</b>	<b>300</b>	<b>105</b>	<b>300</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>139,669</b>	<b>158,359</b>	<b>122,758</b>	<b>135,300</b>	<b>135,300</b>	<b>315</b>	<b>135,300</b>

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

F267 - Coroner Fees

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A61010 Office Supplies	9,730	8,390	8,848	8,000	8,000	7,267	9,000
A61020 Computer Supplies	-	240	-	500	500	-	-
A61040 Operational Supplies	5,566	12,619	16,768	7,000	7,000	10,384	20,000
A61060 Clothing And Uniforms	3,286	3,612	3,568	5,000	5,000	10,763	7,000
A61110 Tool Allowance	-	105	-	1,500	1,500	-	-
A61120 Outreach Supplies	-	-	-	-	-	1,975	6,000
A62010 Medical Supplies	-	56	6,467	15,000	15,000	-	-
A64030 Firearms and bulletproof vests	105	-	115	-	-	4,220	1,500
A65020 Laboratory Supplies	91	37	-	-	-	-	-
A65090 Gasoline	13,311	11,034	6,756	14,624	14,624	6,049	15,000
<b>AH6X Commodities</b>	<b>32,088</b>	<b>36,093</b>	<b>42,521</b>	<b>51,624</b>	<b>51,624</b>	<b>40,658</b>	<b>58,500</b>
A71230 Software Maintenance	-	-	2,400	-	-	2,119	12,000
A71310 Laboratory Fees	-	-	46,417	-	-	-	-
A71330 Medical Fees	900	-	-	-	-	-	-
A71450 Mileage Reimbursement	393	-	-	1,500	1,500	233	-
A71500 Trips And Training	9,775	17,851	8,906	12,000	12,000	13,000	20,000
A71620 Laundry And Cleaning	169	3,368	9,290	10,000	10,000	9,993	12,000
A71650 Security Services	-	-	670	-	-	-	-
A71810 Dues And Subscriptions	2,392	3,760	4,388	4,000	4,000	3,033	6,500
A71840 Publications & Legal Notices	-	-	-	-	-	-	8,000
A71940 Telephone	-	2,784	-	-	-	-	-
A71950 Cellular Phones	9,278	523	6,603	10,000	10,000	2,908	7,000
A71965 Radio Fees	-	-	2,038	4,800	4,800	1,932	4,000
A71970 Courier Services	-	385	1,005	2,500	2,500	94	1,000
A72210 Motor Vehicle Maintenance & Repairs	4,889	5,712	9,959	5,000	5,000	6,593	7,000
A72260 Office Equip Maintenance And Repairs	1,175	689	-	1,000	1,000	-	-
A72280 Equipment Maintenance	4,277	2,200	1,184	7,500	7,500	2,570	3,000
A72520 Record Storage	-	-	1,716	-	-	1,571	2,000
A72530 Equipment Rental	1,974	1,796	2,935	3,000	3,000	1,571	3,000
A72560 All Other Rentals	-	-	-	2,500	2,500	-	-
A79950 All Other Miscellaneous	-	7,679	-	7,000	7,000	102	-
<b>AH7X Contractuals</b>	<b>35,222</b>	<b>46,747</b>	<b>97,511</b>	<b>70,800</b>	<b>70,800</b>	<b>45,720</b>	<b>85,500</b>
A84030 Computer Equipment	3,018	1,236	-817	6,000	6,000	8,273	-
A84050 Laboratory Equipment	58,795	474	19,737	10,000	10,000	1,987	10,000
A84060 Furniture And Office Equipment	-	5,003	2,689	-	-	-	-
<b>AH8X Capital Expenditures</b>	<b>61,813</b>	<b>6,713</b>	<b>21,608</b>	<b>16,000</b>	<b>16,000</b>	<b>10,260</b>	<b>10,000</b>
<b>AHEX Total Expenses</b>	<b>129,124</b>	<b>89,552</b>	<b>161,641</b>	<b>138,424</b>	<b>138,424</b>	<b>96,639</b>	<b>154,000</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	989,494	1,025,000	1,025,000	1,000,000	(25,000)	-2%
AHM Miscellaneous	9,339	7,500	7,500	6,000	(1,500)	-20%
<b>AH4X Total Revenue</b>	<b>998,833</b>	<b>1,032,500</b>	<b>1,032,500</b>	<b>1,006,000</b>	<b>(26,500)</b>	<b>-3%</b>
AH5X Personnel	527,482	490,425	490,425	533,671	43,246	9%
AH6X Commodities	9,358	29,000	29,000	29,000	0	0%
AH74X Benefits	176,138	160,564	160,564	175,669	15,105	9%
AH7X Contractuals	398,309	640,398	923,607	684,508	44,110	7%
AH8X Capital Expenditures	196,103	110,500	244,908	166,700	56,200	51%
<b>AHEX Total Expenses</b>	<b>1,307,390</b>	<b>1,430,887</b>	<b>1,848,504</b>	<b>1,589,548</b>	<b>158,661</b>	<b>11%</b>

### STAFFING SUMMARY:

Position Type	FY2015 Budget	FY2017 Budget	FY2018 Budget
Full Time	7	6	6
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ↓ Court Automation Fees (46010) decreased \$25,000 based upon prior year actuals and current year projections.
- ↑ Personnel costs (5x) increased due to proficiency increases for Court Administration staff in FY17 and the filling of a Circuit Clerk project manager position. Benefit costs (74x) are increased accordingly.
- ↑ Software Maintenance (71230) increased \$28,685 due to increases in maintenance contract costs.
- ↑ Miscellaneous Contractual Services (79940) increased \$15,700 largely due to an increase in existing contracts for service and support.
- ❖ The ending fund balance as of November 30, 2016 was \$1,891,316. Based upon the FY2017 modified budget, the ending fund balance on November 30, 2017 will be \$1,075,312. The FY2018 budget will result in a fund balance at November 30, 2018 of \$491,764.

## Lake County Revenue Budget Comparison Report - Five Year History

F256 - Court Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	1,155,267	1,095,613	989,494	1,025,000	1,025,000	726,941	1,000,000
<b>A46X</b>	<b>Charges for Services</b>	<b>1,155,267</b>	<b>1,095,613</b>	<b>989,494</b>	<b>1,025,000</b>	<b>1,025,000</b>	<b>726,941</b>	<b>1,000,000</b>
A48010	Interest	10,066	3,544	9,339	7,500	7,500	1,742	6,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>10,066</b>	<b>3,544</b>	<b>9,339</b>	<b>7,500</b>	<b>7,500</b>	<b>1,742</b>	<b>6,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,165,333</b>	<b>1,099,156</b>	<b>998,833</b>	<b>1,032,500</b>	<b>1,032,500</b>	<b>728,683</b>	<b>1,006,000</b>

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

F256 - Court Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	496,222	522,797	513,007	488,329	488,329	406,237	532,646
A51140	Overtime Salaries And Wages	249	701	695	2,096	2,096	-	1,025
A51180	Special Pay	3	30	32	-	-	-	-
A51210	Performance Appraisals	2,336	2,158	2,164	-	-	-	-
A51220	Vacation payout	-	-	3,212	-	-	-	-
A51230	Sick Payout	-	-	8,371	-	-	-	-
<b>AH5X Personnel</b>		<b>498,809</b>	<b>525,686</b>	<b>527,482</b>	<b>490,425</b>	<b>490,425</b>	<b>406,237</b>	<b>533,671</b>
A61010	Office Supplies	417	-	-	-	-	-	-
A61020	Computer Supplies	4,867	12,666	2,151	16,500	16,500	127	16,500
A61030	Books Manuals And Periodicals	-	-	-	500	500	-	500
A61040	Operational Supplies	8,434	11,957	7,207	12,000	12,000	3,488	12,000
<b>AH6X Commodities</b>		<b>13,719</b>	<b>24,623</b>	<b>9,358</b>	<b>29,000</b>	<b>29,000</b>	<b>3,615</b>	<b>29,000</b>
A74080	H/L/D Employee Benefits	90,465	92,960	82,207	71,895	71,895	61,647	81,049
A74100	Retirement Benefits/FICA	37,474	39,557	39,624	37,518	37,518	30,254	40,826
A74110	Retirement Benefits/IMRF	56,512	55,749	54,307	51,151	51,151	41,116	53,794
<b>AH74X Benefits</b>		<b>184,451</b>	<b>188,266</b>	<b>176,138</b>	<b>160,564</b>	<b>160,564</b>	<b>133,017</b>	<b>175,669</b>
A71150	Consultants	-	162,992	3,200	100,000	159,357	22,716	100,000
A71210	Data Processing	48,178	30,646	130,709	100,000	323,852	16,693	100,000
A71230	Software Maintenance	50,890	35,654	42,478	69,000	69,000	4,068	97,685
A71450	Mileage Reimbursement	975	85	741	500	500	271	250
A71470	Employee Relations	-	-	-	175	175	-	150
A71500	Trips And Training	7,713	5,767	2,946	15,000	15,000	3,339	15,000
A71810	Dues And Subscriptions	4,040	10,325	3,822	7,500	7,500	3,475	7,500
A71955	Cell Phone Allowance	1,320	1,320	1,320	1,320	1,320	1,100	1,320
A71960	Data/Telecommunications	14,616	13,150	9,953	26,000	26,000	6,173	26,000
A72140	Unemployment Compensation	1,070	510	510	510	510	510	510
A72170	Liability And Work Comp Insurance	7,610	1,150	1,150	1,150	1,150	1,150	1,150
A72280	Equipment Maintenance	98	-	-	500	500	-	500
A73195	Indirect Cost Allocations	17,328	14,943	15,184	15,743	15,743	15,743	15,743
A79920	Transfers Other Funds	126,318	135,080	135,399	140,000	140,000	-	140,000
A79940	Miscell Contractual Services	9,543	19,484	50,897	163,000	163,000	82,121	178,700
<b>AH7X Contractuals</b>		<b>289,700</b>	<b>431,107</b>	<b>398,309</b>	<b>640,398</b>	<b>923,607</b>	<b>157,359</b>	<b>684,508</b>
A84030	Computer Equipment	97,253	115,874	190,889	110,500	244,908	11,402	166,700
A84060	Furniture And Office Equipment	-	-	5,214	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>97,253</b>	<b>115,874</b>	<b>196,103</b>	<b>110,500</b>	<b>244,908</b>	<b>11,402</b>	<b>166,700</b>
<b>AHEX Total Expenses</b>		<b>1,083,931</b>	<b>1,285,557</b>	<b>1,307,390</b>	<b>1,430,887</b>	<b>1,848,504</b>	<b>711,630</b>	<b>1,589,548</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	11,958	0	0	0	0	0%
A46X Charges for Services	24,595	30,000	30,000	41,000	11,000	37%
AHM Miscellaneous	420,489	452,000	452,000	426,000	(26,000)	-6%
<b>AH4X Total Revenue</b>	<b>457,042</b>	<b>482,000</b>	<b>482,000</b>	<b>467,000</b>	<b>(15,000)</b>	<b>-3%</b>
AH7X Contractuals	717,292	460,000	619,090	334,540	(125,460)	-27%
AH8X Capital Expenditures	5,471	0	44,806	0	0	0%
<b>AHEX Total Expenses</b>	<b>722,763</b>	<b>460,000</b>	<b>663,896</b>	<b>334,540</b>	<b>(125,460)</b>	<b>-27%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	1	0	0
Part Time	2	0	0

### BUDGET HIGHLIGHTS:

- ↑ Photograph Fees (46280), which were budgeted for the first time in FY17, is projected to increase by \$15,000 based upon recent activity.
- ↓ Computer Services (71220) decreased \$147,960 as the Circuit Clerk no longer incurring the cost of the e-filing maintenance agreement.
- ↑ Miscellaneous Contractual Services (79940) increased \$25,000 due as both the price and volume of documents to be processed into microfilm have increased.
- ❖ Fund balance as of November 30, 2016 was \$74,629. Based on the modified FY2017 budget, the fund balance as of November 30, 2017, would have a deficit of \$107,627. The FY2018 budget would result in a fund balance of \$24,833 as of November 30, 2018.

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

F258 - Court Document Storage

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45333	Grants - State	-	47,832	11,958	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>47,832</b>	<b>11,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A46280	Photograph Fee's	-	-	13,035	10,000	10,000	18,885	25,000
A46805	Enhanced Public Access & E-filing	13,745	11,560	11,560	20,000	20,000	10,150	16,000
<b>A46X</b>	<b>Charges for Services</b>	<b>13,745</b>	<b>11,560</b>	<b>24,595</b>	<b>30,000</b>	<b>30,000</b>	<b>29,035</b>	<b>41,000</b>
A48010	Interest	5,927	-330	870	2,000	2,000	123	1,000
A48100	Document Storage Flat Fee	494,535	467,499	419,619	450,000	450,000	313,846	425,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>500,462</b>	<b>467,168</b>	<b>420,489</b>	<b>452,000</b>	<b>452,000</b>	<b>313,969</b>	<b>426,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>514,207</b>	<b>526,560</b>	<b>457,042</b>	<b>482,000</b>	<b>482,000</b>	<b>343,004</b>	<b>467,000</b>

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

F258 - Court Document Storage

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	129,861	133,748	-	-	-	-	-
<b>AH5X Personnel</b>		<b>129,861</b>	<b>133,748</b>	-	-	-	-	-
A74080	H/L/D Employee Benefits	10,394	8,693	-	-	-	-	-
A74100	Retirement Benefits/FICA	9,235	9,267	-	-	-	-	-
A74110	Retirement Benefits/IMRF	14,898	14,308	-	-	-	-	-
<b>AH74X Benefits</b>		<b>34,527</b>	<b>32,268</b>	-	-	-	-	-
A71150	Consultants	-	60,000	21,720	-	-	7,672	-
A71220	Computer Services	1,228,300	791,000	511,471	300,000	395,862	13,399	152,040
A71500	Trips And Training	-	26,400	-	10,000	26,750	-	7,500
A72510	Building Rentals	16,429	16,429	16,429	-	-	-	-
A73195	Indirect Cost Allocations	19,433	19,433	19,433	-	-	-	-
A79940	Miscell Contractual Services	134,131	128,146	148,240	150,000	196,478	155,873	175,000
<b>AH7X Contractuals</b>		<b>1,398,293</b>	<b>1,041,407</b>	<b>717,292</b>	<b>460,000</b>	<b>619,090</b>	<b>176,944</b>	<b>334,540</b>
A84030	Computer Equipment	4,434	60,748	5,471	-	44,806	5,471	-
<b>AH8X Capital Expenditures</b>		<b>4,434</b>	<b>60,748</b>	<b>5,471</b>	-	<b>44,806</b>	<b>5,471</b>	-
<b>AHEX Total Expenses</b>		<b>1,567,115</b>	<b>1,268,170</b>	<b>722,763</b>	<b>460,000</b>	<b>663,896</b>	<b>182,415</b>	<b>334,540</b>



Law and Judicial Committee

## Electronic Citation

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	85,602	100,000	100,000	90,000	(10,000)	-10%
AHM Miscellaneous	2,485	2,000	2,000	1,000	(1,000)	-50%
<b>AH4X Total Revenue</b>	<b>88,087</b>	<b>102,000</b>	<b>102,000</b>	<b>91,000</b>	<b>(11,000)</b>	<b>-11%</b>
AH7X Contractuals	35,000	0	300,400	0	0	0%
<b>AHEX Total Expenses</b>	<b>35,000</b>	<b>0</b>	<b>300,400</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**BUDGET HIGHLIGHTS:**

- ↓ Electronic Citation Fees (46010) decreased \$10,000 based on receipts in recent fiscal years and current activity.
- ❖ Expenses are not budgeted, as the office has on-going projects that will be budgeted through the carryover process.
- ❖ Fund balance as of November 30, 2016 was \$551,304. Based on the FY17 modified budget, the anticipated fund balance as of November 30, 2016 will be \$352,904. The FY2018 Budget would result in a fund balance of \$443,904 as of November 30, 2017.

## Lake County Revenue Budget Comparison Report - Five Year History

F257 - Electronic Citation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	97,993	96,382	85,602	100,000	100,000	57,959	90,000
<b>A46X</b>	<b>Charges for Services</b>	<b>97,993</b>	<b>96,382</b>	<b>85,602</b>	<b>100,000</b>	<b>100,000</b>	<b>57,959</b>	<b>90,000</b>
A48010	Interest	1,529	1,030	2,485	2,000	2,000	538	1,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,529</b>	<b>1,030</b>	<b>2,485</b>	<b>2,000</b>	<b>2,000</b>	<b>538</b>	<b>1,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>99,522</b>	<b>97,411</b>	<b>88,087</b>	<b>102,000</b>	<b>102,000</b>	<b>58,497</b>	<b>91,000</b>

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

F257 - Electronic Citation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71210	Data Processing	-	-	-	-	50,000	-	-
A71220	Computer Services	-	-	-	-	100,000	-	-
A79940	Miscell Contractual Services	7,078	7,500	35,000	-	150,400	-	-
<b>AH7X Contractuals</b>		<b>7,078</b>	<b>7,500</b>	<b>35,000</b>	-	<b>300,400</b>	-	-
<b>AHEX Total Expenses</b>		<b>7,078</b>	<b>7,500</b>	<b>35,000</b>	-	<b>300,400</b>	-	-



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	585,382	600,000	600,000	2,200,000	1,600,000	267%
AHM Miscellaneous	2,634	2,000	2,000	2,000	0	0%
<b>AH4X Total Revenue</b>	<b>588,016</b>	<b>602,000</b>	<b>602,000</b>	<b>2,202,000</b>	<b>1,600,000</b>	<b>266%</b>
AH7X Contractuals	585,382	602,000	602,000	2,202,000	1,600,000	266%
<b>AHEX Total Expenses</b>	<b>585,382</b>	<b>602,000</b>	<b>602,000</b>	<b>2,202,000</b>	<b>1,600,000</b>	<b>266%</b>

**BUDGET HIGHLIGHTS:**

- ↑ The GIS Fee is a flat fee per recorded document. It was increased from \$7 to \$23 during FY2017 to go into effect in FY2018. It is expected to bring in an approximately additional \$1,600,000 of revenue for FY2018, based on an estimated 100,000 recordings.
- ❖ The GIS fee is a statutorily authorized fee which must be recorded in a separate fund. The full amount collected will be transferred to the General Fund to offset costs of the GIS program.
- ❖ The fund balance as of November 30, 2016 is \$184,326. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$184,326. The FY2018 budget would result in a fund balance of \$184,326.

## Lake County Revenue Budget Comparison Report - Five Year History

F264 - GIS Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46930	GIS Fees	563,678	575,104	585,382	600,000	600,000	420,582	2,200,000
<b>A46X</b>	<b>Charges for Services</b>	<b>563,678</b>	<b>575,104</b>	<b>585,382</b>	<b>600,000</b>	<b>600,000</b>	<b>420,582</b>	<b>2,200,000</b>
A48010	Interest	2,381	804	2,634	2,000	2,000	363	2,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>2,381</b>	<b>804</b>	<b>2,634</b>	<b>2,000</b>	<b>2,000</b>	<b>363</b>	<b>2,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>566,059</b>	<b>575,908</b>	<b>588,016</b>	<b>602,000</b>	<b>602,000</b>	<b>420,945</b>	<b>2,202,000</b>

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

F264 - GIS Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	563,678	575,104	585,382	602,000	602,000	-	2,202,000
<b>AH7X</b>	<b>Contractuals</b>	<b>563,678</b>	<b>575,104</b>	<b>585,382</b>	<b>602,000</b>	<b>602,000</b>	<b>-</b>	<b>2,202,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>563,678</b>	<b>575,104</b>	<b>585,382</b>	<b>602,000</b>	<b>602,000</b>	<b>-</b>	<b>2,202,000</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	7,100,010	4,642,959	6,583,857	4,523,528	(119,431)	-3%
A46X Charges for Services	0	8,720	8,720	10,024	1,304	15%
A49X Transfers	0	61,717	61,717	60,000	(1,717)	-3%
<b>AH4X Total Revenue</b>	<b>7,100,010</b>	<b>4,713,396</b>	<b>6,654,294</b>	<b>4,593,552</b>	<b>(119,844)</b>	<b>-3%</b>
AH5X Personnel	422,183	541,157	575,157	459,221	(81,936)	-15%
AH6X Commodities	3,522	7,200	7,200	15,255	8,055	112%
AH74X Benefits	159,355	209,149	209,149	186,766	(22,383)	-11%
AH7X Contractuals	6,059,810	3,951,112	6,827,303	3,932,310	(18,802)	0%
AH8X Capital Expenditures	3,071	4,779	4,779	0	(4,779)	-100%
<b>AHEX Total Expenses</b>	<b>6,647,942</b>	<b>4,713,396</b>	<b>7,623,587</b>	<b>4,593,552</b>	<b>(119,844)</b>	<b>-3%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	8	8	8
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ Transfers (49X) are essentially flat. They were 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.
- ↓ Revenues decreased \$119,844 largely due to an \$852,130 decrease in CDBG Revenue (45040) and HOME revenue (45050). However, ESG Revenue (45045) and federal grants (45334) increased \$620,250, which, when combined with other revenue projections, largely offset these decreases.
- ↓ Personnel costs (5X) decreased \$93,136 largely due to an Accountant position becoming vacant. This position has been unfunded for FY2018 and the dollars have been moved to Temporary Employment Services (72840), as these duties have been outsourced.
- ↓ Contractuals (7X) are projected to decrease slightly by \$5,615, as the amount of Pass Thru Grants (72990) decreased from FY2017. Previously, these amounts were budgeted in All Other Miscellaneous (79950).
- ↓ Capital Expenditures (8X) are down by \$4,779, as there are no computer equipment replacements scheduled for FY2018.

- ❖ The fund balance as of November 30, 2016 is \$349,275. Based upon the FY2017 adopted budget, the fund balance as of November 30, 2017 will be \$349,275. The FY2018 budget would result in a fund balance of \$349,275 as of November 30, 2018.

**PERFORMANCE INFORMATION:**

<b>Measurement</b>	<b>FY2014 Actual</b>	<b>FY2015 Actual</b>	<b>FY2016 Actual</b>	<b>FY2017 Projected</b>	<b>FY2018 Target</b>
Lake County Affordable Housing Program Units	22	47	10	42	3
Total Affordable Housing Units	87	125	89	125	100
Housing Projects Monitored Within Cycle	41%	53%	25%	0%	35%
Human Service Agencies Using ServicePoint	20	25	25	33	43
People Without a Home Rapidly Rehoused	56	208	59	60	65
Non-Profit Agency Funding (Thousands)	\$565	\$782	\$1,142	\$1,163	\$1,500
Local Economic Development Projects (Thousands)	\$0	\$456	\$503	\$319	\$319

## Lake County Revenue Budget Comparison Report - Five Year History

F740 - HUD Grants / Community Development

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45040	CDBG Revenue	3,224,543	2,814,264	4,635,361	2,968,709	3,740,580	852,477	2,633,632
A45045	ESG Revenue	-	-	-	-	-	100,856	198,954
A45050	HOME Revenue	1,178,284	1,109,223	1,711,656	1,674,250	2,330,324	534,167	1,157,197
A45280	Salary Reimbursement	-	620	-	-	-	-	-
A45310	Grants Department of Human Services	-	-	-	-	27,173	36,096	37,449
A45330	Grants - Other	-	-	12,503	-	82,000	18,433	75,000
A45334	Grants - Federal	-	-	-	-	403,782	538,771	421,296
A45360	Program Income - Loans	1,421,246	583,542	740,490	-	-	203,453	-
<b>A45X Intergovernmental</b>		<b>5,824,072</b>	<b>4,507,648</b>	<b>7,100,010</b>	<b>4,642,959</b>	<b>6,583,857</b>	<b>2,284,252</b>	<b>4,523,528</b>
A47150	User Fee	-	-	-	8,720	8,720	3,400	10,024
<b>A46X Charges for Services</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>8,720</b>	<b>8,720</b>	<b>3,400</b>	<b>10,024</b>
A49920	Transfers From Other Funds	-	-	-	61,717	61,717	-	60,000
<b>A49X Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>61,717</b>	<b>61,717</b>	<b>-</b>	<b>60,000</b>
A49910	All Other Miscellaneous Revenue	75,354	-	-	-	-	-	-
<b>AHM Miscellaneous</b>		<b>75,354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>5,899,427</b>	<b>4,507,648</b>	<b>7,100,010</b>	<b>4,713,396</b>	<b>6,654,294</b>	<b>2,287,652</b>	<b>4,593,552</b>

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

F740 - HUD Grants / Community Development

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	419,157	398,527	419,456	538,536	572,536	394,568	456,536
A51140	Overtime Salaries And Wages	3,459	3,265	1,002	2,620	2,620	1,182	2,685
A51220	Vacation payout	2,380	3,318	859	-	-	2,692	-
A51240	Opt Out Premium	-519	1,500	865	-	-	-	-
<b>AH5X Personnel</b>		<b>424,477</b>	<b>406,611</b>	<b>422,183</b>	<b>541,157</b>	<b>575,157</b>	<b>398,441</b>	<b>459,221</b>
A61010	Office Supplies	2,603	2,696	2,716	2,500	2,500	1,862	6,055
A61020	Computer Supplies	-	913	454	2,000	2,000	712	6,500
A61030	Books Manuals And Periodicals	-	-	42	200	200	92	200
A61040	Operational Supplies	1,564	901	310	2,500	2,500	2,323	2,500
A65180	Miscellaneous Commodities	6,625	20,474	-	-	-	1	-
<b>AH6X Commodities</b>		<b>10,792</b>	<b>24,985</b>	<b>3,522</b>	<b>7,200</b>	<b>7,200</b>	<b>4,990</b>	<b>15,255</b>
A74080	H/L/D Employee Benefits	75,989	74,128	87,884	117,042	117,042	97,134	105,346
A74100	Retirement Benefits/FICA	29,668	28,727	30,114	38,972	38,972	27,922	35,130
A74110	Retirement Benefits/IMRF	44,194	40,729	41,357	53,135	53,134	38,077	46,290
<b>AH74X Benefits</b>		<b>149,852</b>	<b>143,585</b>	<b>159,355</b>	<b>209,149</b>	<b>209,149</b>	<b>163,133</b>	<b>186,766</b>
A71230	Software Maintenance	-	-	36,000	36,690	36,690	11,930	46,690
A71370	Reimbursable Charges	-	-	-	-	-	149	-
A71450	Mileage Reimbursement	2,152	2,700	5,289	1,667	4,167	1,816	4,167
A71500	Trips And Training	19,905	8,225	13,993	10,700	18,200	12,653	17,858
A71520	Training	-	-	182	-	-	-	-
A71810	Dues And Subscriptions	5,424	5,082	2,564	5,000	6,000	683	6,000
A71840	Publications & Legal Notices	3,157	5,572	2,650	3,800	3,800	1,936	3,800
A71950	Cellular Phones	1,941	1,636	680	720	720	429	720
A72140	Unemployment Compensation	852	1,755	2,855	429	429	-	429
A72170	Liability And Work Comp Insurance	12,494	11,843	16,074	7,788	7,788	-	7,788
A72290	Building and Storage Bins Maintenance & Repairs	-	-	-	-	-	54	-
A72530	Equipment Rental	2,770	4,200	4,704	6,300	6,300	3,759	6,300
A72820	Postage	164	477	628	500	500	271	500
A72840	Temporary Employment Services	-	-	-	-	59,209	-	38,681
A72940	All Other Fees	-	-	-	-	-	6,740	-
A72990	Pass Thru Grants	-	-	-	-	6,135,505	1,632,267	3,572,347
A73180	Regulatory Survey, Studies and Compliance Services	-	-	-4,920	-	-	-	-
A73195	Indirect Cost Allocations	59,601	64,982	88,147	102,358	102,358	-	102,358
A79920	Transfers Other Funds	26,701	12,299	26,088	27,000	27,000	1,692	35,000
A79940	Miscell Contractual Services	10,102	50,547	74,611	72,000	102,000	28,153	82,253
A79950	All Other Miscellaneous	5,417,371	3,761,509	5,790,266	3,676,160	316,637	334,136	7,419
<b>AH7X Contractuals</b>		<b>5,562,633</b>	<b>3,930,826</b>	<b>6,059,810</b>	<b>3,951,112</b>	<b>6,827,303</b>	<b>2,036,667</b>	<b>3,932,310</b>
A84030	Computer Equipment	4,480	-	3,071	4,779	4,779	3,214	-
<b>AH8X Capital Expenditures</b>		<b>4,480</b>	<b>-</b>	<b>3,071</b>	<b>4,779</b>	<b>4,779</b>	<b>3,214</b>	<b>-</b>
<b>AH6X Total Expenses</b>		<b>6,152,233</b>	<b>4,506,006</b>	<b>6,647,942</b>	<b>4,713,396</b>	<b>7,623,587</b>	<b>2,606,446</b>	<b>4,593,552</b>

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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	412,608	410,000	410,000	400,000	(10,000)	-2%
AHM Miscellaneous	31,463	26,868	26,868	25,800	(1,068)	-4%
<b>AH4X Total Revenue</b>	<b>444,071</b>	<b>436,868</b>	<b>436,868</b>	<b>425,800</b>	<b>(11,068)</b>	<b>-3%</b>
AH5X Personnel	138,309	140,795	140,795	138,196	(2,599)	-2%
AH6X Commodities	100,189	100,500	100,500	100,500	0	0%
AH74X Benefits	68,344	70,456	70,456	63,295	(7,161)	-10%
AH7X Contractuals	152,575	150,103	150,103	151,853	1,750	1%
<b>AH6X Total Expenses</b>	<b>459,418</b>	<b>461,854</b>	<b>461,854</b>	<b>453,843</b>	<b>(8,010)</b>	<b>-2%</b>

**STAFFING SUMMARY:**

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	3	3	3
Part Time	0	0	0

**BUDGET HIGHLIGHTS:**

- ↓ Law Library Fees (46010) decreased \$10,000 based upon recent activity.
- ❖ This fund includes a transfer to the General Fund for wages.
- ❖ The fund balance as of November 30, 2016 is \$335,865. Based upon the FY2017 modified budget, the fund balance at the end of FY2017 will be \$310,879. The FY2018 budget would result in a fund balance of \$282,836 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F252 - Law Library

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	321,947	292,892	412,608	410,000	410,000	328,520	400,000
	<b>A46X Charges for Services</b>	<b>321,947</b>	<b>292,892</b>	<b>412,608</b>	<b>410,000</b>	<b>410,000</b>	<b>328,520</b>	<b>400,000</b>
A48010	Interest	2,343	233	1,539	868	868	302	800
A49910	All Other Miscellaneous Revenue	25,598	30,299	29,924	26,000	26,000	24,107	25,000
	<b>AHM Miscellaneous</b>	<b>27,941</b>	<b>30,532</b>	<b>31,463</b>	<b>26,868</b>	<b>26,868</b>	<b>24,409</b>	<b>25,800</b>
	<b>AH4X Total Revenue</b>	<b>349,888</b>	<b>323,424</b>	<b>444,071</b>	<b>436,868</b>	<b>436,868</b>	<b>352,929</b>	<b>425,800</b>

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

F252 - Law Library

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	120,280	134,132	138,264	140,591	140,591	106,541	137,986
A51140	Overtime Salaries And Wages	29	-	45	205	204	26	210
A51220	Vacation payout	807	-	-	-	-	-	-
A51240	Opt Out Premium	346	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>121,461</b>	<b>134,132</b>	<b>138,309</b>	<b>140,795</b>	<b>140,795</b>	<b>106,567</b>	<b>138,196</b>
A61010	Office Supplies	-	365	61	400	400	-	400
A61030	Books Manuals And Periodicals	105,167	98,792	100,063	100,000	100,000	76,079	100,000
A61040	Operational Supplies	90	63	64	100	100	84	100
<b>AH6X Commodities</b>		<b>105,257</b>	<b>99,221</b>	<b>100,189</b>	<b>100,500</b>	<b>100,500</b>	<b>76,163</b>	<b>100,500</b>
A74080	H/L/D Employee Benefits	37,035	43,323	44,318	45,000	45,000	30,408	38,792
A74100	Retirement Benefits/FICA	8,811	9,832	10,148	10,771	10,771	7,858	10,572
A74110	Retirement Benefits/IMRF	13,218	13,822	13,878	14,685	14,685	10,683	13,930
<b>AH74X Benefits</b>		<b>59,064</b>	<b>66,977</b>	<b>68,344</b>	<b>70,456</b>	<b>70,456</b>	<b>48,950</b>	<b>63,295</b>
A71220	Computer Services	49,424	13,897	14,578	15,000	15,000	11,470	16,500
A71230	Software Maintenance	2,500	2,500	2,550	2,500	2,500	2,601	2,700
A71810	Dues And Subscriptions	147	373	262	450	450	267	450
A71960	Data/Telecommunications	1,478	1,312	1,234	1,200	1,200	720	1,250
A72140	Unemployment Compensation	642	306	306	107	107	107	107
A72170	Liability And Work Comp Insurance	2,846	2,846	2,846	2,846	2,846	2,846	2,846
A72260	Office Equip Maintenance And Repairs	-	592	-	-	-	-	-
A72530	Equipment Rental	8,113	4,233	3,436	4,000	4,000	2,561	4,000
A73195	Indirect Cost Allocations	78,275	57,989	60,363	57,000	57,000	57,000	57,000
A79920	Transfers Other Funds	59,700	67,000	67,000	67,000	67,000	-	67,000
<b>AH7X Contractuals</b>		<b>203,125</b>	<b>151,048</b>	<b>152,575</b>	<b>150,103</b>	<b>150,103</b>	<b>77,572</b>	<b>151,853</b>
<b>AHEX Total Expenses</b>		<b>488,907</b>	<b>451,379</b>	<b>459,418</b>	<b>461,854</b>	<b>461,854</b>	<b>309,252</b>	<b>453,843</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	10,079,996	9,298,663	9,298,663	9,815,113	516,450	6%
A45X Intergovernmental	755,305	1,049,300	1,101,500	633,700	(415,600)	-40%
AHM Miscellaneous	47,710	25,637	25,637	116,545	90,908	355%
<b>AH4X Total Revenue</b>	<b>10,883,010</b>	<b>10,373,600</b>	<b>10,425,800</b>	<b>10,565,358</b>	<b>191,758</b>	<b>2%</b>
AH6X Commodities	1,599,670	1,970,700	2,018,410	2,029,900	59,200	3%
AH7X Contractuals	1,023,766	1,195,500	1,410,700	1,264,000	68,500	6%
AH8X Capital Expenditures	3,595,950	7,207,400	17,319,175	7,271,458	64,058	1%
<b>AH6X Total Expenses</b>	<b>6,219,386</b>	<b>10,373,600</b>	<b>20,748,285</b>	<b>10,565,358</b>	<b>191,758</b>	<b>2%</b>

### BUDGET HIGHLIGHTS:

- ↑ The State of Illinois projects Tax revenues (41X) to increase \$516,450.
- ↓ Intergovernmental Revenues decreased \$415,600 due to the completion of construction projects.
- ↑ Expenses for Commodities (6X), Contractuals (7X), and Capital (8X) increased slightly based on the approved project schedule of various road resurfacings in FY2018.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.
- ❖ The fund balance as of November 30, 2016 is \$18,180,785. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$7,858,300. The FY2018 budget would result in a fund balance of \$7,858,300 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41230	Motor Fuel Tax Allotments	12,235,914	9,345,328	10,079,996	9,298,663	9,298,663	5,292,479	9,815,113
<b>A41X</b>	<b>Taxes</b>	<b>12,235,914</b>	<b>9,345,328</b>	<b>10,079,996</b>	<b>9,298,663</b>	<b>9,298,663</b>	<b>5,292,479</b>	<b>9,815,113</b>
A45400	Revenue From Other Government Bodies	719,614	497,993	78,235	440,000	492,200	102,586	-
A45410	DOT Signs and Markings Revenue	114,634	119,275	113,134	125,200	125,200	47,344	131,500
A45430	DOT Signal Maintenance Rev	324,081	466,912	563,935	484,100	484,100	381,447	502,200
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,158,329</b>	<b>1,084,180</b>	<b>755,305</b>	<b>1,049,300</b>	<b>1,101,500</b>	<b>531,377</b>	<b>633,700</b>
A46630	Highway-Motor Equipment Service	-	-	-	-	-	435	-
A46830	Service Station	107	125	-	-	-	438	-
<b>A46X</b>	<b>Charges for Services</b>	<b>107</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>873</b>	<b>-</b>
A48010	Interest	38,645	48,794	47,710	25,637	25,637	39,934	116,545
<b>AHM</b>	<b>Miscellaneous</b>	<b>38,645</b>	<b>48,794</b>	<b>47,710</b>	<b>25,637</b>	<b>25,637</b>	<b>39,934</b>	<b>116,545</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>13,432,995</b>	<b>10,478,427</b>	<b>10,883,010</b>	<b>10,373,600</b>	<b>10,425,800</b>	<b>5,864,663</b>	<b>10,565,358</b>

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

F268-Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A65030	Highway Materials	2,387,710	1,314,890	1,599,670	1,970,700	2,018,410	999,084	2,029,900
<b>AH6X Commodities</b>		<b>2,387,710</b>	<b>1,314,890</b>	<b>1,599,670</b>	<b>1,970,700</b>	<b>2,018,410</b>	<b>999,084</b>	<b>2,029,900</b>
A79940	Miscell Contractual Services	1,019,837	1,185,600	1,023,766	1,195,500	1,410,700	612,628	1,264,000
<b>AH7X Contractuals</b>		<b>1,019,837</b>	<b>1,185,600</b>	<b>1,023,766</b>	<b>1,195,500</b>	<b>1,410,700</b>	<b>612,628</b>	<b>1,264,000</b>
A84075	Passage Equipment	31,007	-	-	-	-	-	-
A85020	Roads & Road Constr & Maintenance	14,952,402	5,740,301	3,595,950	7,207,400	17,319,175	2,917,982	7,271,458
<b>AH8X Capital Expenditures</b>		<b>14,983,409</b>	<b>5,740,301</b>	<b>3,595,950</b>	<b>7,207,400</b>	<b>17,319,175</b>	<b>2,917,982</b>	<b>7,271,458</b>
<b>AHEX Total Expenses</b>		<b>18,390,956</b>	<b>8,240,792</b>	<b>6,219,386</b>	<b>10,373,600</b>	<b>20,748,285</b>	<b>4,529,695</b>	<b>10,565,358</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	128,538	124,000	124,000	124,500	500	0%
AHM Miscellaneous	1,283	296	296	500	204	69%
<b>AH4X Total Revenue</b>	<b>129,821</b>	<b>124,296</b>	<b>124,296</b>	<b>125,000</b>	<b>704</b>	<b>1%</b>
AH7X Contractuals	180,000	180,000	180,000	160,000	(20,000)	-11%
<b>AHEX Total Expenses</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>160,000</b>	<b>(20,000)</b>	<b>-11%</b>

### BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to be flat for FY2018.
- ↓ Expenses are projected to be \$20,000 less in FY2018 due to a decrease in the contract cost for the custody exchange facility.
- ❖ The ending fund balance as of November 30, 2016 was \$249,576. Based upon the FY2017 modified budget, the ending fund balance at November 30, 2017 will be \$193,872. The FY2018 budget will result in a fund balance at November 30, 2018 of \$158,872.

## Lake County Revenue Budget Comparison Report - Five Year History

F255 - Neutral Site Exchange Fee

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	149,189	135,666	128,538	124,000	124,000	98,999	124,500
<b>A46X</b>	<b>Charges for Services</b>	<b>149,189</b>	<b>135,666</b>	<b>128,538</b>	<b>124,000</b>	<b>124,000</b>	<b>98,999</b>	<b>124,500</b>
A48010	Interest	1,253	524	1,283	296	296	230	500
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,253</b>	<b>524</b>	<b>1,283</b>	<b>296</b>	<b>296</b>	<b>230</b>	<b>500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>150,442</b>	<b>136,190</b>	<b>129,821</b>	<b>124,296</b>	<b>124,296</b>	<b>99,229</b>	<b>125,000</b>

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

F255 - Neutral Site Exchange Fee

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79940	Miscell Contractual Services	39,163	166,622	180,000	180,000	180,000	93,574	160,000
<b>AH7X Contractuals</b>		<b>39,163</b>	<b>166,622</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>93,574</b>	<b>160,000</b>
<b>AHEX Total Expenses</b>		<b>39,163</b>	<b>166,622</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>	<b>93,574</b>	<b>160,000</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	2,067,579	2,072,000	2,072,000	1,834,000	(238,000)	-11%
AHM Miscellaneous	16,589	1,119	1,119	1,119	0	0%
<b>AH4X Total Revenue</b>	<b>2,084,169</b>	<b>2,073,119</b>	<b>2,073,119</b>	<b>1,835,119</b>	<b>(238,000)</b>	<b>-11%</b>
AH6X Commodities	104,085	134,000	168,995	144,000	10,000	7%
AH7X Contractuals	1,412,539	2,086,121	2,137,121	1,959,242	(126,879)	-6%
AH8X Capital Expenditures	207,525	206,000	206,000	166,000	(40,000)	-19%
<b>AHEX Total Expenses</b>	<b>1,724,149</b>	<b>2,426,121</b>	<b>2,512,116</b>	<b>2,269,242</b>	<b>(156,879)</b>	<b>-6%</b>

### BUDGET HIGHLIGHTS:

- ▼ Various revenues are projected to decline in FY2018 based upon current activity. Examples include: Probation Services Operations (46763) decreased by \$40,000; Probation Service Fees (46765) decreased by \$165,000; Probation – Conditional Discharge (46767) decreased by \$40,000; and Probation – Conditional Supervision (46769) decreased by \$25,000.
- ▲ Laboratory Supplies (65020) increased by \$15,000 due to the increasing frequency and different types of drug testing.
- ▲ Trips and Training (71500) increased by \$60,500 due to EPIC training for staff.
- ▼ Transfers Other Funds (79920) decreased to match the FY2016 amount. The result is a decrease in the transfer to Circuit Courts in Fund 101 and Hulse Detention Center.
- ▲ Miscellaneous Contractual Services (79940) increased \$200,000 for the planned use of Crime Victim Services Fee dollars.
- ▲ Computer Equipment (84030) decreased \$40,000 due to fewer replacements being needed in FY2018.
- ❖ Fund balance as of November 30, 2016 was \$3,387,069. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$2,948,072. The FY2018 budget would result in a fund balance of \$2,513,949.

## Lake County Revenue Budget Comparison Report - Five Year History

F250 - Probation Services Fee

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46755	GPS	4,080	13,265	11,605	9,000	9,000	3,245	9,000
A46761	Crime Victims Service Fee	43,677	43,190	44,153	40,000	40,000	27,023	38,000
A46763	Probation Services Operations	312,219	309,577	278,853	300,000	300,000	191,465	260,000
A46764	Probation Services - Order of Protections	2,345	3,939	3,565	3,000	3,000	1,684	2,000
A46765	Probation Service Fees	1,212,303	1,223,932	1,219,443	1,215,000	1,215,000	765,522	1,050,000
A46766	Probation - Pretrial	91,882	103,624	130,560	95,000	95,000	108,601	130,000
A46767	Probation - Conditional Discharge	265,122	248,269	228,148	250,000	250,000	169,707	210,000
A46768	Probation - Court Supervision	45,389	46,987	48,854	45,000	45,000	33,732	45,000
A46769	Probation - Conditional Supervision	115,009	120,149	102,398	115,000	115,000	65,586	90,000
<b>A46X Charges for Services</b>		<b>2,092,027</b>	<b>2,112,933</b>	<b>2,067,579</b>	<b>2,072,000</b>	<b>2,072,000</b>	<b>1,366,564</b>	<b>1,834,000</b>
A48010	Interest	7,585	6,055	16,121	1,119	1,119	3,477	1,119
A49910	All Other Miscellaneous Revenue	97	434	468	-	-	8	-
<b>AHM Miscellaneous</b>		<b>7,682</b>	<b>6,490</b>	<b>16,589</b>	<b>1,119</b>	<b>1,119</b>	<b>3,485</b>	<b>1,119</b>
<b>AH4X Total Revenue</b>		<b>2,099,709</b>	<b>2,119,423</b>	<b>2,084,169</b>	<b>2,073,119</b>	<b>2,073,119</b>	<b>1,370,050</b>	<b>1,835,119</b>

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

F250 - Probation Services Fee

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A61010	Office Supplies	4,715	1,331	761	4,000	4,000	361	4,000
A61020	Computer Supplies	5,333	13,970	7,578	20,000	54,995	2,589	20,000
A61030	Books Manuals And Periodicals	-	-	3,627	-	-	-	-
A61040	Operational Supplies	15,258	28,524	26,395	25,000	25,000	12,137	25,000
A65020	Laboratory Supplies	-	-	51,358	60,000	60,000	46,812	75,000
A65090	Gasoline	24,934	20,713	14,366	25,000	25,000	8,847	20,000
<b>AH6X Commodities</b>		<b>50,240</b>	<b>64,538</b>	<b>104,085</b>	<b>134,000</b>	<b>168,995</b>	<b>70,746</b>	<b>144,000</b>
A71220	Computer Services	12,476	14,950	19,346	76,000	87,000	26,720	82,200
A71230	Software Maintenance	53,058	64,322	70,555	92,000	92,000	48,921	92,000
A71450	Mileage Reimbursement	1,050	1,747	865	2,000	2,000	265	2,000
A71500	Trips And Training	13,557	11,163	10,475	31,500	31,500	6,856	92,000
A71810	Dues And Subscriptions	300	987	1,485	1,500	1,500	1,830	1,500
A71950	Cellular Phones	10,712	14,832	14,255	33,000	33,000	9,129	28,000
A72040	Adult Residential Treatment	231,747	121,204	242,170	300,000	300,000	139,227	300,000
A72210	Motor Vehicle Maintenance & Repairs	15,245	17,926	13,041	18,000	18,000	10,162	18,000
A72280	Equipment Maintenance	1,710	1,182	542	2,000	2,000	487	2,000
A72940	All Other Fees	115,965	104,232	111,593	138,000	138,000	80,611	138,000
A79920	Transfers Other Funds	743,190	5,000	863,542	1,252,121	1,252,121	-	863,542
A79940	Miscell Contractual Services	69,350	66,865	64,668	140,000	180,000	1,598	340,000
<b>AH7X Contractuals</b>		<b>1,268,359</b>	<b>424,409</b>	<b>1,412,539</b>	<b>2,086,121</b>	<b>2,137,121</b>	<b>325,805</b>	<b>1,959,242</b>
A83010	Motor Vehicles	56,103	87,660	95,494	96,000	96,000	61,491	96,000
A84030	Computer Equipment	34,407	31,456	112,031	110,000	110,000	7,612	70,000
<b>AH8X Capital Expenditures</b>		<b>90,510</b>	<b>119,116</b>	<b>207,525</b>	<b>206,000</b>	<b>206,000</b>	<b>69,103</b>	<b>166,000</b>
<b>AHEX Total Expenses</b>		<b>1,409,109</b>	<b>608,064</b>	<b>1,724,149</b>	<b>2,426,121</b>	<b>2,512,116</b>	<b>465,654</b>	<b>2,269,242</b>



## Financial and Administrative Committee

# 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	1,020,723	986,553	986,553	1,486,553	500,000	51%
A49X Transfers	0	155,699	155,699	118,268	(37,432)	-24%
AHM Miscellaneous	10,764	3,715	3,715	3,715	0	0%
<b>AH4X Total Revenue</b>	<b>1,031,486</b>	<b>1,145,967</b>	<b>1,145,967</b>	<b>1,608,535</b>	<b>462,568</b>	<b>40%</b>
AH5X Personnel	649,185	868,966	868,966	724,632	(144,333)	-17%
AH6X Commodities	2,986	8,000	8,000	8,000	0	0%
AH74X Benefits	272,267	384,494	384,494	295,199	(89,295)	-23%
AH7X Contractuals	250,835	315,373	315,373	326,537	11,164	4%
AH8X Capital Expenditures	1,058	65,609	65,609	65,609	0	0%
<b>AHEX Total Expenses</b>	<b>1,176,331</b>	<b>1,642,441</b>	<b>1,642,441</b>	<b>1,419,977</b>	<b>(222,464)</b>	<b>-14%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	15	17	15
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ↑ The Recorder Automation Fee is a flat fee per recorded document. It was increased from \$10 to \$15 during FY2017 to go into effect in FY2018. It is expected to bring in an additional approximately \$500,000 of revenue for FY2018, based on an estimated 100,000 recordings.
- ↓ Personnel costs decreased due to the reduction of the Recorder's position inventory by 2 full time personnel.
- ❖ The FY2018 budget reflects an expectation of approximately 100,000 documents, consistent with the historical trend.
- ❖ The fund balance as of November 30, 2016 is \$2,226,768. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$1,730,294. The FY2018 budget would result in a fund balance of \$1,918,852 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F260 - Recorder Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	895,784	1,001,859	1,020,723	986,553	986,553	733,008	1,486,553
A46015	Parking garage fees	60	-	-	-	-	-	-
	<b>A46X Charges for Services</b>	<b>895,724</b>	<b>1,001,859</b>	<b>1,020,723</b>	<b>986,553</b>	<b>986,553</b>	<b>733,008</b>	<b>1,486,553</b>
A49920	Transfers From Other Funds	-	-	-	155,699	155,699	-	118,268
	<b>A49X Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,699</b>	<b>155,699</b>	<b>-</b>	<b>118,268</b>
A48010	Interest	10,828	4,164	10,764	3,715	3,715	2,065	3,715
	<b>AHM Miscellaneous</b>	<b>10,828</b>	<b>4,164</b>	<b>10,764</b>	<b>3,715</b>	<b>3,715</b>	<b>2,065</b>	<b>3,715</b>
	<b>AH4X Total Revenue</b>	<b>906,552</b>	<b>1,006,022</b>	<b>1,031,486</b>	<b>1,145,967</b>	<b>1,145,967</b>	<b>735,073</b>	<b>1,608,535</b>

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

F260 - Recorder Automation

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110 Regular Salaries And Wages	608,768	616,735	642,176	802,286	802,286	466,641	652,151
A51120 Permanent PT Salaries/Wages	290	3,258	-	13,516	13,516	-	17,989
A51140 Overtime Salaries And Wages	864	928	2,740	53,164	53,164	1,827	54,493
A51200 Temporary PT Salaries/Wages	-	-	2,975	-	-	7,142	-
A51210 Performance Appraisals	9,155	9,659	1,295	-	-	1,389	-
A51220 Vacation payout	-	544	-	-	-	3,000	-
A51260 Incentive payments	-	-	-	-	-	23,126	-
<b>AH5X Personnel</b>	<b>619,078</b>	<b>631,125</b>	<b>649,185</b>	<b>868,966</b>	<b>868,966</b>	<b>503,124</b>	<b>724,632</b>
A61040 Operational Supplies	8,796	2,968	2,986	8,000	8,000	985	8,000
<b>AH6X Commodities</b>	<b>8,796</b>	<b>2,968</b>	<b>2,986</b>	<b>8,000</b>	<b>8,000</b>	<b>985</b>	<b>8,000</b>
A74080 H/L/D Employee Benefits	154,458	160,672	159,263	228,794	228,794	126,623	173,975
A74100 Retirement Benefits/FICA	45,453	46,200	47,689	66,476	66,476	36,731	55,434
A74110 Retirement Benefits/IMRF	68,760	64,858	65,315	89,223	89,223	46,984	65,790
<b>AH74X Benefits</b>	<b>268,670</b>	<b>271,729</b>	<b>272,267</b>	<b>384,494</b>	<b>384,494</b>	<b>210,338</b>	<b>295,199</b>
A71220 Computer Services	255,430	82,294	178,225	231,336	231,336	114,552	242,000
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	1,428	7,650	7,650	482	7,650
A72840 Temporary Employment Services	29,900	30,500	31,000	32,000	32,000	32,500	32,500
A73195 Indirect Cost Allocations	36,887	36,887	36,887	36,887	36,887	36,887	36,887
A79950 All Other Miscellaneous	683	900	3,295	5,000	5,000	381	5,000
<b>AH7X Contractuals</b>	<b>332,523</b>	<b>153,285</b>	<b>250,835</b>	<b>315,373</b>	<b>315,373</b>	<b>184,803</b>	<b>326,537</b>
A84030 Computer Equipment	52,724	17,119	1,058	55,609	55,609	-158	55,609
A84060 Furniture And Office Equipment	-	-	-	10,000	10,000	-	10,000
<b>AH8X Capital Expenditures</b>	<b>52,724</b>	<b>17,119</b>	<b>1,058</b>	<b>65,609</b>	<b>65,609</b>	<b>-158</b>	<b>65,609</b>
<b>AHEX Total Expenses</b>	<b>1,281,791</b>	<b>1,076,226</b>	<b>1,176,331</b>	<b>1,642,441</b>	<b>1,642,441</b>	<b>899,092</b>	<b>1,419,977</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	31,101,965	33,500,000	33,500,000	32,100,000	(1,400,000)	-4%
A45X Intergovernmental	1,194,593	4,199,500	19,214,056	2,974,400	(1,225,100)	-29%
AHM Miscellaneous	354,167	198,900	198,900	511,385	312,485	157%
<b>AH4X Total Revenue</b>	<b>32,650,725</b>	<b>37,898,400</b>	<b>52,912,956</b>	<b>35,585,785</b>	<b>(2,312,615)</b>	<b>-6%</b>
AH7X Contractuals	3,978,560	4,329,572	4,329,572	5,493,100	1,163,528	27%
AH8X Capital Expenditures	26,944,030	33,568,828	113,495,103	30,092,685	(3,476,143)	-10%
<b>AH6X Total Expenses</b>	<b>30,922,590</b>	<b>37,898,400</b>	<b>117,824,675</b>	<b>35,585,785</b>	<b>(2,312,615)</b>	<b>-6%</b>

### BUDGET HIGHLIGHTS:

- ↓ Tax revenue (41X) has decreased by \$1,400,000. These reductions include an adjustment to the State of Illinois' allocation formula, as well as forecasted decreases in sales tax revenue.
- ↓ Intergovernmental Revenues (45X) decreased \$1,225,100 in response to projected allotments and revenue from other government bodies due to the completion of construction projects.
- ↑ Contractual expenses (7X) increased \$1,163,528 due to bond debt service in FY2018.
- ↓ Capital Expenditures (8X) decreased \$3,476,143 based on reduced revenues and the project schedule for FY2018.
- ❖ Information on scheduled capital projects is available in the Division of Transportation's 5-Year Plan.
- ❖ The fund balance as of November 30, 2016 is \$78,530,583. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$13,618,864. The FY2018 budget would result in a fund balance of \$13,618,864 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F269-Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41170	1/4% Supplemental Sales Tax	30,300,745	30,421,112	31,101,965	33,500,000	33,500,000	12,372,324	32,100,000
<b>A41X</b>	<b>Taxes</b>	<b>30,300,745</b>	<b>30,421,112</b>	<b>31,101,965</b>	<b>33,500,000</b>	<b>33,500,000</b>	<b>12,372,324</b>	<b>32,100,000</b>
A45400	Revenue From Other Government Bodies	14,607,908	6,588,206	1,194,593	4,199,500	19,214,056	4,552,678	2,974,400
<b>A45X</b>	<b>Intergovernmental</b>	<b>14,607,908</b>	<b>6,588,206</b>	<b>1,194,593</b>	<b>4,199,500</b>	<b>19,214,056</b>	<b>4,552,678</b>	<b>2,974,400</b>
A48010	Interest	280,879	144,046	354,167	198,900	198,900	16,868	511,385
<b>AHM</b>	<b>Miscellaneous</b>	<b>280,879</b>	<b>144,046</b>	<b>354,167</b>	<b>198,900</b>	<b>198,900</b>	<b>16,868</b>	<b>511,385</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>45,189,533</b>	<b>37,153,364</b>	<b>32,650,725</b>	<b>37,898,400</b>	<b>52,912,956</b>	<b>16,941,870</b>	<b>35,585,785</b>

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

F269-Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	49,553	22,646	400	119,500	119,500	-	121,900
A79920	Transfers Other Funds	9,144,795	3,979,183	3,978,160	4,210,072	4,210,072	3,524,256	5,371,200
<b>AH7X Contractuals</b>		<b>9,194,348</b>	<b>4,001,829</b>	<b>3,978,560</b>	<b>4,329,572</b>	<b>4,329,572</b>	<b>3,524,256</b>	<b>5,493,100</b>
A85020	Roads & Road Constr & Maintenance	19,673,770	28,617,570	26,944,030	33,568,828	113,495,103	11,717,499	30,092,685
<b>AH8X Capital Expenditures</b>		<b>19,673,770</b>	<b>28,617,570</b>	<b>26,944,030</b>	<b>33,568,828</b>	<b>113,495,103</b>	<b>11,717,499</b>	<b>30,092,685</b>
<b>AHEX Total Expenses</b>		<b>28,868,118</b>	<b>32,619,399</b>	<b>30,922,590</b>	<b>37,898,400</b>	<b>117,824,675</b>	<b>15,241,754</b>	<b>35,585,785</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	210,223	167,000	167,000	200,000	33,000	20%
AHM Miscellaneous	6,314	1,635	1,635	1,635	0	0%
<b>AH4X Total Revenue</b>	<b>216,537</b>	<b>168,635</b>	<b>168,635</b>	<b>201,635</b>	<b>33,000</b>	<b>20%</b>
AH7X Contractuals	198,537	168,635	168,635	200,000	31,365	19%
<b>AHEX Total Expenses</b>	<b>198,537</b>	<b>168,635</b>	<b>168,635</b>	<b>200,000</b>	<b>31,365</b>	<b>19%</b>

### 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, 2016 was \$1,364,288. It is expected to remain constant throughout FY2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F270 - Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46850	All Other Charges For Services	235,616	240,740	210,223	167,000	167,000	113,574	200,000
<b>A46X</b>	<b>Charges for Services</b>	<b>235,616</b>	<b>240,740</b>	<b>210,223</b>	<b>167,000</b>	<b>167,000</b>	<b>113,574</b>	<b>200,000</b>
A48010	Interest	5,368	2,318	6,314	1,635	1,635	1,276	1,635
<b>AHM</b>	<b>Miscellaneous .</b>	<b>5,368</b>	<b>2,318</b>	<b>6,314</b>	<b>1,635</b>	<b>1,635</b>	<b>1,276</b>	<b>1,635</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>240,984</b>	<b>243,059</b>	<b>216,537</b>	<b>168,635</b>	<b>168,635</b>	<b>114,850</b>	<b>201,635</b>

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

F270 - Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	222,990	200,000	198,537	168,635	168,635	113,574	200,000
<b>AH7X</b>	<b>Contractuals</b>	<b>222,990</b>	<b>200,000</b>	<b>198,537</b>	<b>168,635</b>	<b>168,635</b>	<b>113,574</b>	<b>200,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>222,990</b>	<b>200,000</b>	<b>198,537</b>	<b>168,635</b>	<b>168,635</b>	<b>113,574</b>	<b>200,000</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	54,226	54,000	54,000	50,000	(4,000)	-7%
AHM Miscellaneous	954	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>55,181</b>	<b>54,000</b>	<b>54,000</b>	<b>50,000</b>	<b>(4,000)</b>	<b>-7%</b>
AH6X Commodities	0	15,600	15,600	15,000	(600)	-4%
AH7X Contractuals	0	20,000	20,000	20,000	0	0%
AH8X Capital Expenditures	0	20,000	20,000	20,000	0	0%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>55,600</b>	<b>55,600</b>	<b>55,000</b>	<b>(600)</b>	<b>-1%</b>

### BUDGET HIGHLIGHTS:

- ❖ The ending fund balance as of November 30, 2016 was \$261,342. Based upon the FY2017 modified budget, the ending fund balance on November 30, 2017 will be 259,742. The FY18 budget will result in a fund balance at November 30, 2018 of \$254,742.

## Lake County Revenue Budget Comparison Report - Five Year History

F263 - State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46255	STAA - States Attorney Automation	-	60,197	54,226	54,000	54,000	37,184	50,000
<b>A46X</b>	<b>Charges for Services</b>	-	<b>60,197</b>	<b>54,226</b>	<b>54,000</b>	<b>54,000</b>	<b>37,184</b>	<b>50,000</b>
A49920	Transfers From Other Funds	-	145,418	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	-	<b>145,418</b>	-	-	-	-	-
A48010	Interest	-	546	954	-	-	254	-
<b>AHM</b>	<b>Miscellaneous</b>	-	<b>546</b>	<b>954</b>	-	-	<b>254</b>	-
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>206,162</b>	<b>55,181</b>	<b>54,000</b>	<b>54,000</b>	<b>37,439</b>	<b>50,000</b>

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

F263 - State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A65180	Miscellaneous Commodities	-	-	-	15,600	15,600	-	15,000
<b>AH6X</b>	<b>Commodities</b>	-	-	-	<b>15,600</b>	<b>15,600</b>	-	<b>15,000</b>
A79950	All Other Miscellaneous	-	-	-	20,000	20,000	-	20,000
<b>AH7X</b>	<b>Contractuals</b>	-	-	-	<b>20,000</b>	<b>20,000</b>	-	<b>20,000</b>
A85070	All Other Capital Outlay	-	-	-	20,000	20,000	-	20,000
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	<b>20,000</b>	<b>20,000</b>	-	<b>20,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	-	<b>55,600</b>	<b>55,600</b>	-	<b>55,000</b>



Financial and Administrative 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	24,460	25,000	25,000	20,000	(5,000)	-20%
AHM Miscellaneous	108,699	52,270	52,270	70,770	18,500	35%
<b>AH4X Total Revenue</b>	<b>133,159</b>	<b>77,270</b>	<b>77,270</b>	<b>90,770</b>	<b>13,500</b>	<b>17%</b>
AH6X Commodities	0	500	500	500	0	0%
AH7X Contractuals	40,804	43,800	67,245	89,800	46,000	105%
AH8X Capital Expenditures	5,776	2,400	2,400	2,400	0	0%
<b>AH6X Total Expenses</b>	<b>46,580</b>	<b>46,700</b>	<b>70,145</b>	<b>92,700</b>	<b>46,000</b>	<b>99%</b>

**BUDGET HIGHLIGHTS:**

- ↑ Revenues for the Tax Sale Automation Fund are budgeted to increase by \$13,500.
- ↑ Expenses for the Tax Sale Automation Fund increased \$46,000 due to the implementation of the Tyler Tax software and related hosting fees.
- ❖ The fund balance as of November 30, 2016 is \$678,147. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$685,272. The FY2018 budget would result in a fund balance of \$683,342 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F266 - Tax Sale Automation Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41140	Proceeds Of Tax Sales	29,610	27,270	24,460	25,000	25,000	21,990	20,000
<b>A41X</b>	<b>Taxes</b>	<b>29,610</b>	<b>27,270</b>	<b>24,460</b>	<b>25,000</b>	<b>25,000</b>	<b>21,990</b>	<b>20,000</b>
A48010	Interest	2,480	1,136	3,346	770	770	692	770
A49910	All Other Miscellaneous Revenue	32,141	35,305	105,353	51,500	51,500	63,051	70,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>34,621</b>	<b>36,441</b>	<b>108,699</b>	<b>52,270</b>	<b>52,270</b>	<b>63,743</b>	<b>70,770</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>64,231</b>	<b>63,711</b>	<b>133,159</b>	<b>77,270</b>	<b>77,270</b>	<b>85,733</b>	<b>90,770</b>

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

F266 - Tax Sale Automation Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A61040	Operational Supplies	1,095	448	-	500	500	-	500
<b>AH6X Commodities</b>		<b>1,095</b>	<b>448</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>
A71230	Software Maintenance	-	-	-	-	23,445	13,474	47,000
A71250	Document Imaging	119	-	-	-	-	-	-
A72510	Building Rentals	1,013	979	-	1,000	1,000	-	-
A79920	Transfers Other Funds	26,800	26,800	26,800	26,800	26,800	-	26,800
A79940	Miscell Contractual Services	15,325	14,061	14,004	16,000	16,000	-	16,000
<b>AH7X Contractuals</b>		<b>43,256</b>	<b>41,839</b>	<b>40,804</b>	<b>43,800</b>	<b>67,245</b>	<b>13,474</b>	<b>89,800</b>
A84030	Computer Equipment	-	1,350	-	2,400	2,400	-	2,400
A84040	Computer System Software	-	-	5,776	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>1,350</b>	<b>5,776</b>	<b>2,400</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>
<b>AH6X Total Expenses</b>		<b>44,351</b>	<b>43,638</b>	<b>46,580</b>	<b>46,700</b>	<b>70,145</b>	<b>13,474</b>	<b>92,700</b>



## 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 non-interstate highway roads are being repaired or constructed.

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	71,597	55,000	55,000	55,000	0	0%
<b>AH4X Total Revenue</b>	<b>71,597</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	0	55,000	55,000	60,000	5,000	9%
AH8X Capital Expenditures	0	23,297	23,297	31,426	8,129	35%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>78,297</b>	<b>78,297</b>	<b>91,426</b>	<b>13,129</b>	<b>17%</b>

### BUDGET HIGHLIGHTS:

- ❖ Revenues are projected to be flat in FY2018.
- ↑ Contractual expenses increased \$5,000. These dollars will be transferred to Highway Patrol to cover the cost of patrolling construction zones.
- ↑ Capital Expenditures increased \$8,129. These dollars will be used to purchase equipment used by officers patrolling non-interstate highway construction zones, including a trailer with traffic data collection capability, radar detectors, and breath alcohol testers.
- ❖ Fund balance as of November 30, 2016 was \$274,439. Based on the FY2017 budget, the anticipated fund balance as of November 30, 2017 will be \$251,142. The FY2018 Budget would result in a fund balance of \$214,716 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F253 - Transportation Safety Hire-Back Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A43040	Traffic Fees	78,971	89,015	71,597	55,000	55,000	19,240	55,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>78,971</b>	<b>89,015</b>	<b>71,597</b>	<b>55,000</b>	<b>55,000</b>	<b>19,240</b>	<b>55,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>78,971</b>	<b>89,015</b>	<b>71,597</b>	<b>55,000</b>	<b>55,000</b>	<b>19,240</b>	<b>55,000</b>

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

F253 - Transportation Safety Hire-Back Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79920	Transfers Other Funds	-	-	-	55,000	55,000	-	60,000
<b>AH7X</b>	<b>Contractuals</b>	-	-	-	<b>55,000</b>	<b>55,000</b>	-	<b>60,000</b>
A84020	Radios & Electronic Equipment	-	-	-	23,297	23,297	22,936	31,426
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	<b>23,297</b>	<b>23,297</b>	<b>22,936</b>	<b>31,426</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	-	<b>78,297</b>	<b>78,297</b>	<b>22,936</b>	<b>91,426</b>



## Financial and Administrative 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A46X Charges for Services	76,184	74,400	74,400	73,400	(1,000)	-1%
A49X Transfers	0	6,250	6,250	6,037	(214)	-3%
AHM Miscellaneous	369	175	175	0	(175)	-100%
<b>AH4X Total Revenue</b>	<b>76,553</b>	<b>80,825</b>	<b>80,825</b>	<b>79,437</b>	<b>(1,389)</b>	<b>-2%</b>
AH5X Personnel	33,927	34,571	34,571	34,899	329	1%
AH74X Benefits	26,540	27,644	27,644	27,466	(178)	-1%
AH7X Contractuals	1,796	4,816	4,816	3,174	(1,642)	-34%
<b>AHEX Total Expenses</b>	<b>62,263</b>	<b>67,031</b>	<b>67,031</b>	<b>65,539</b>	<b>(1,491)</b>	<b>-2%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 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 virtually flat for FY2018.
- ❖ The fund balance as of November 30, 2016 is \$82,056. Based upon the FY2017 modified budget, the fund balance as of November 30, 2017 will be \$95,850. The FY2018 budget would result in a fund balance of \$109,748 as of November 30, 2018.

## Lake County Revenue Budget Comparison Report - Five Year History

F262 - Vital Records Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A46010	Fees	76,042	77,551	76,184	74,400	74,400	60,958	73,400
	<b>A46X Charges for Services</b>	<b>76,042</b>	<b>77,551</b>	<b>76,184</b>	<b>74,400</b>	<b>74,400</b>	<b>60,958</b>	<b>73,400</b>
A49920	Transfers From Other Funds	-	-	-	6,250	6,250	-	6,037
	<b>A49X Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,250</b>	<b>6,250</b>	<b>-</b>	<b>6,037</b>
A48010	Interest	205	85	369	175	175	78	-
	<b>AHM Miscellaneous</b>	<b>205</b>	<b>85</b>	<b>369</b>	<b>175</b>	<b>175</b>	<b>78</b>	<b>-</b>
	<b>AH4X Total Revenue</b>	<b>76,247</b>	<b>77,636</b>	<b>76,553</b>	<b>80,825</b>	<b>80,825</b>	<b>61,036</b>	<b>79,437</b>

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

F262 - Vital Records Automation

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	25,968	30,810	33,429	33,548	33,548	27,198	34,387
A51140	Overtime Salaries And Wages	298	-	498	1,023	1,023	181	513
<b>AH5X Personnel</b>		<b>26,266</b>	<b>30,810</b>	<b>33,927</b>	<b>34,571</b>	<b>34,571</b>	<b>27,378</b>	<b>34,899</b>
A74080	H/L/D Employee Benefits	19,900	21,274	21,440	21,393	21,393	16,887	21,278
A74100	Retirement Benefits/FICA	1,690	1,948	2,146	2,645	2,645	1,701	2,670
A74110	Retirement Benefits/IMRF	2,550	2,743	2,954	3,606	3,606	2,322	3,518
<b>AH74X Benefits</b>		<b>24,140</b>	<b>25,966</b>	<b>26,540</b>	<b>27,644</b>	<b>27,644</b>	<b>20,909</b>	<b>27,466</b>
A71450	Mileage Reimbursement	51	-	-	-	-	52	-
A71470	Employee Relations	-	-	-	50	50	-	50
A72140	Unemployment Compensation	214	214	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	1,315	1,315	-	1,380
A73195	Indirect Cost Allocations	2,247	1,635	1,796	3,451	3,451	3,451	1,744
<b>AH7X Contractuals</b>		<b>2,512</b>	<b>1,849</b>	<b>1,796</b>	<b>4,816</b>	<b>4,816</b>	<b>3,503</b>	<b>3,174</b>
<b>AHEX Total Expenses</b>		<b>52,918</b>	<b>58,625</b>	<b>62,263</b>	<b>67,031</b>	<b>67,031</b>	<b>51,790</b>	<b>65,539</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,626,760	4,574,472	5,077,578	4,854,282	279,810	6%
A49X Transfers	217,194	260,000	260,000	260,000	0	0%
<b>AH4X Total Revenue</b>	<b>5,843,954</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>5,114,282</b>	<b>279,810</b>	<b>6%</b>
AH5X Personnel	1,597,404	1,709,128	1,709,128	1,699,576	(9,552)	-1%
AH6X Commodities	18,097	18,050	18,050	18,170	120	1%
AH74X Benefits	543,531	594,287	594,287	607,767	13,480	2%
AH7X Contractuals	4,029,351	2,492,532	2,995,638	2,788,769	296,237	12%
AH8X Capital Expenditures	11,137	20,475	20,475	0	(20,475)	-100%
<b>AHEX Total Expenses</b>	<b>6,199,518</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>5,114,282</b>	<b>279,810</b>	<b>6%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	23	25	23
Part Time	1	0	0

### BUDGET HIGHLIGHTS:

- ↑ State Grant Revenue (45333) has increased by \$279,814 as many Illinois metropolitan areas' unemployment is trending higher than the national average, resulting in Lake County receiving additional funds.
- ↑ In response to increased grant revenue, increased program expenditures are in Client Tuition (72680), Dues and Subscriptions (71810), and All Other Miscellaneous (79950) for FY18.
- ↓ Regular Salaries and Wages (51110) decreased because of the elimination of a Research Analyst position and a Youth Career Specialist position.
- ↑ The \$109,634 in Permanent PT Salaries/Wages (51120) is to pay Work Experience program employees, it is budgeted in Contract Providers (72870) then transferred between budget lines. It is a new program enacted after the budgeting process was completed in FY2017.
- ↑ Consultants (71150) increased by approximately \$20,000, as Lake County Partners has added additional activities to the current agreement, such as joint marketing and branding, additional development, and reporting on salesforce.

- ↑ Workforce is budgeting incumbent worker and OJT (on-job-training) in All Other Miscellaneous (79950) at \$180,000 as these expenses were previously budgeted in Client Tuition (72680).
- ↓ Building Rentals (72510) decreased by \$15,446 because parking garage rentals are now broken out separately in All Other Rentals (72560).
- ↑ Indirect Cost Allocations (73195), as a result of the most recent audit, have increased to workforce by \$61,904
- ❖ Based upon the FY2017 modified budget and the FY2018 budget, the fund balance will remain unchanged.

**PERFORMANCE INFORMATION:**

Measurement	PY2016 Actual	PY2017 Projected	PY2018 Target
<b>WIA Adult Workers</b>			
Enrollments	292	263	225
Enrollments as Percent of Goal	94%	82%	80%
Program Completers	121	155	NA
Entered Employment	84	113	NA
Entered Employment as Percent of Program Completers	69%	73%	70%
Average Wage	\$15.12	\$14.66	\$14.42
<b>WIA Dislocated Workers</b>			
Enrollments	399	286	275
Enrollments as Percent of Goal	122%	72%	80%
Program Completers	195	243	NA
Entered Employment	152	176	NA
Entered Employment as Percent of Program Completers	78%	64%	70%
Average Wage	\$27.74	\$26.02	\$25.00
<b>WIA Youth Workers</b>			
Enrollments	230	241	200
Enrollments as Percent of Goal	83%	88%	80%
Program Completers	122	98	NA
Entered Employment	54	36	NA
Entered Employment as Percent of Program Completers	44%	37%	70%
Average Wage	\$9.93	\$9.75	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

F750 - Workforce Development .

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45332	Grants - County	237,412	215,321	-	-	-	-	-
A45333	Grants - State	6,098,295	5,388,063	5,626,760	4,574,472	5,077,578	3,735,804	4,854,282
<b>A45X</b>	<b>Intergovernmental</b>	<b>6,335,707</b>	<b>5,603,384</b>	<b>5,626,760</b>	<b>4,574,472</b>	<b>5,077,578</b>	<b>3,735,804</b>	<b>4,854,282</b>
A49920	Transfers From Other Funds	180,854	237,713	217,194	260,000	260,000	-	260,000
<b>A49X</b>	<b>Transfers</b>	<b>180,854</b>	<b>237,713</b>	<b>217,194</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	<b>260,000</b>
A48320	Proceeds From Sale Of Assets	756	740	-	-	-	1,169	-
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	18,828	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>756</b>	<b>740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,997</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,517,317</b>	<b>5,841,837</b>	<b>5,843,954</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>3,755,801</b>	<b>5,114,282</b>

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

F750 - Workforce Development

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	1,507,920	1,389,883	1,259,143	1,387,491	1,387,491	1,140,769	1,357,953
A51120	Permanent PT Salaries/Wages	678	36,936	63,278	-	-	136,287	-
A51130	Payroll Accrual Year End	-	-	67,027	-	-	-	-
A51140	Overtime Salaries And Wages	5,592	3,933	3,658	-	-	3,056	-
A51200	Temporary PT Salaries/Wages	-	220,820	201,759	320,137	320,137	204,331	340,123
A51240	Opt Out Premium	5,307	4,615	2,538	1,500	1,500	1,269	1,500
<b>AH5X Personnel</b>		<b>1,519,497</b>	<b>1,656,188</b>	<b>1,597,404</b>	<b>1,709,128</b>	<b>1,709,128</b>	<b>1,485,713</b>	<b>1,699,576</b>
A61010	Office Supplies	16,200	15,873	10,251	16,500	16,500	9,639	11,970
A61020	Computer Supplies	229	202	2,175	-	-	350	-
A61040	Operational Supplies	-	2,404	5,124	-	-	120	5,000
A61080	Food and Provisions	983	1,140	547	1,550	1,550	-	1,200
A65180	Miscellaneous Commodities	30	20	-	-	-	-	-
<b>AH6X Commodities</b>		<b>17,441</b>	<b>19,638</b>	<b>18,097</b>	<b>18,050</b>	<b>18,050</b>	<b>10,109</b>	<b>18,170</b>
A74080	H/L/D Employee Benefits	239,761	283,891	292,385	318,667	318,667	265,744	348,259
A74100	Retirement Benefits/FICA	112,505	122,490	117,550	130,748	130,748	109,297	122,475
A74110	Retirement Benefits/IMRF	139,754	140,743	133,596	144,872	144,872	110,596	137,033
<b>AH74X Benefits</b>		<b>492,020</b>	<b>547,123</b>	<b>543,531</b>	<b>594,287</b>	<b>594,287</b>	<b>485,637</b>	<b>607,767</b>
A71150	Consultants	24,077	90,557	92,293	80,723	80,723	61,042	100,000
A71230	Software Maintenance	4,450	5,166	4,030	-	-	-	1,500
A71450	Mileage Reimbursement	7,950	6,591	5,291	6,501	6,501	2,568	5,400
A71500	Trips And Training	27,481	34,939	33,023	29,650	29,650	12,921	20,500
A71650	Security Services	33,002	28,222	27,334	28,222	28,222	22,100	27,000
A71810	Dues And Subscriptions	23,848	4,656	13,265	4,655	4,655	24,788	43,470
A71820	Dues	12,000	2,727	27,575	19,200	19,200	2,500	-
A71840	Publications & Legal Notices	31	18	-	40	40	-	-
A71850	Advertising	-	-	-	651	651	-	-
A71920	Electricity	25,270	22,493	34,519	22,493	22,493	18,748	29,352
A71930	Water And Sewer Charges	292	335	459	335	335	262	384
A71940	Telephone	717	788	935	750	750	1,149	1,246
A71950	Cellular Phones	742	832	816	840	840	-	-
A71970	Courier Services	-	-	49	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	8,949	11,395	8,640	11,396	11,396	7,656	8,640
A72510	Building Rentals	193,769	177,300	164,263	182,619	182,619	135,587	167,173
A72530	Equipment Rental	6,735	14,629	5,256	14,629	14,629	4,218	5,800
A72560	All Other Rentals	1,512	1,705	1,380	-	-	20,790	27,720
A72610	Transportation/Participants	138,703	159,436	77,689	15,500	15,500	24,439	6,000
A72680	Client Tuition	3,723,639	2,686,062	3,032,770	1,816,592	2,292,155	1,352,555	1,815,017
A72820	Postage	397	199	45	300	300	-	-
A72830	Printing Services	2,961	1,691	10,314	6,000	6,000	10,145	7,000
A72840	Temporary Employment Services	61,191	26,640	37,621	36,987	36,987	43,913	30,437
A72870	Contract Providers - Other	-	34,062	37,210	-	-	88,524	71,400
A73195	Indirect Cost Allocations	157,532	181,360	227,629	183,190	183,190	148,629	239,817
A79940	Miscell Contractual Services	18,650	31,744	47,859	31,259	58,802	31,900	911
A79950	All Other Miscellaneous	24,330	49,602	139,085	-	-	-28,551	180,000
<b>AH7X Contractuals</b>		<b>4,498,227</b>	<b>3,573,148</b>	<b>4,029,351</b>	<b>2,492,532</b>	<b>2,995,638</b>	<b>1,985,883</b>	<b>2,788,769</b>
A84030	Computer Equipment	14,340	17,355	-	20,475	20,475	-	-
A84060	Furniture And Office Equipment	-	25,078	11,137	-	-	15,085	-
<b>AH8X Capital Expenditures</b>		<b>14,340</b>	<b>42,433</b>	<b>11,137</b>	<b>20,475</b>	<b>20,475</b>	<b>15,085</b>	<b>-</b>
<b>AH9X Total Expenses</b>		<b>6,541,526</b>	<b>5,838,530</b>	<b>6,199,518</b>	<b>4,834,472</b>	<b>5,337,578</b>	<b>3,982,427</b>	<b>5,114,282</b>



# *Capital Projects*

*2018 Recommended Budget*



## 2010A Bond Road Construction Projects

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AHM Miscellaneous	9,042	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>9,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	1,795,778	0	7,192,253	0	0	0%
<b>AHEX Total Expenses</b>	<b>1,795,778</b>	<b>0</b>	<b>7,192,253</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F403-2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A48010	Interest	7,800	1,047	9,042	-	-	24,503	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>7,800</b>	<b>1,047</b>	<b>9,042</b>	<b>-</b>	<b>-</b>	<b>24,503</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>7,800</b>	<b>1,047</b>	<b>9,042</b>	<b>-</b>	<b>-</b>	<b>24,503</b>	<b>-</b>

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

F403-2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A85020	Roads & Road Constr & Maintenance	10,296,856	3,668,415	1,795,778	-	7,192,253	591,036	-
<b>AH8X Capital Expenditures</b>		<b>10,296,856</b>	<b>3,668,415</b>	<b>1,795,778</b>	<b>-</b>	<b>7,192,253</b>	<b>591,036</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>10,296,856</b>	<b>3,668,415</b>	<b>1,795,778</b>	<b>-</b>	<b>7,192,253</b>	<b>591,036</b>	<b>-</b>



## 2011A Tax Exempt GO Bonds Road Construction Projects

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AHM Miscellaneous	1,599	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>1,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	75,769	0	778,627	0	0	0%
<b>AHEX Total Expenses</b>	<b>75,769</b>	<b>0</b>	<b>778,627</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F404-2011A Tax Exempt GO Bonds Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A48010	Interest	5,516	3,140	1,599	-	-	2,026	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>5,516</b>	<b>3,140</b>	<b>1,599</b>	<b>-</b>	<b>-</b>	<b>2,026</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,516</b>	<b>3,140</b>	<b>1,599</b>	<b>-</b>	<b>-</b>	<b>2,026</b>	<b>-</b>

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

F404-2011A Tax Exempt GO Bonds Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A85020	Roads & Road Constr & Maintenance	1,318,416	410,247	75,769	-	778,627	595,935	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>1,318,416</b>	<b>410,247</b>	<b>75,769</b>	<b>-</b>	<b>778,627</b>	<b>595,935</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>1,318,416</b>	<b>410,247</b>	<b>75,769</b>	<b>-</b>	<b>778,627</b>	<b>595,935</b>	<b>-</b>



## 2013 Bond Road Construction Projects

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AHM Miscellaneous	5,511	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>5,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	84,333	0	0	0	0	0%
AH8X Capital Expenditures	1,468,228	0	892,413	0	0	0%
<b>AHEX Total Expenses</b>	<b>1,552,561</b>	<b>0</b>	<b>892,413</b>	<b>0</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F406-2013 Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A48010	Interest	40,576	15,987	5,511	-	-	4,439	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>40,576</b>	<b>15,987</b>	<b>5,511</b>	<b>-</b>	<b>-</b>	<b>4,439</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>40,576</b>	<b>15,987</b>	<b>5,511</b>	<b>-</b>	<b>-</b>	<b>4,439</b>	<b>-</b>

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

F406-2013 Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	-278	-	84,333	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>-278</b>	<b>-</b>	<b>84,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A85020	Roads & Road Constr & Maintenance	22,688,474	9,551,584	1,468,228	-	892,413	153,828	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>22,688,474</b>	<b>9,551,584</b>	<b>1,468,228</b>	<b>-</b>	<b>892,413</b>	<b>153,828</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>22,688,196</b>	<b>9,551,584</b>	<b>1,552,561</b>	<b>-</b>	<b>892,413</b>	<b>153,828</b>	<b>-</b>



Financial and Administrative Committee  
**2015A Capital Projects Fund**

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AHM Miscellaneous	598,118	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>598,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	19,067,309	0	62,052,026	0	0	0%
<b>AH8X Total Expenses</b>	<b>19,067,309</b>	<b>0</b>	<b>62,052,026</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**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

2015A Capital Projects Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A48010	Interest	-	85,185	598,118	-	-	548,360	-
A48260	Proceeds from Sale of Bonds	-	90,000,000	-	-	-	-	-
A48290	Premium On Sale of Bonds	-	703,398	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>-</b>	<b>90,788,583</b>	<b>598,118</b>	<b>-</b>	<b>-</b>	<b>548,360</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>-</b>	<b>90,788,583</b>	<b>598,118</b>	<b>-</b>	<b>-</b>	<b>548,360</b>	<b>-</b>

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

2015A Capital Projects Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	-	1,242,807	-	-	-	-	-
	<b>AH7X Contractuals</b>	-	<b>1,242,807</b>	-	-	-	-	-
A82010	Buildings And Structures	-	4,267,757	-	-	-	-	-
A82020	Building Improvements	-	4,053,404	19,067,309	-	62,052,026	31,143,497	-
	<b>AH8X Capital Expenditures</b>	-	<b>8,321,161</b>	<b>19,067,309</b>	-	<b>62,052,026</b>	<b>31,143,497</b>	-
	<b>AHEX Total Expenses</b>	-	<b>9,563,968</b>	<b>19,067,309</b>	-	<b>62,052,026</b>	<b>31,143,497</b>	-



## Special Service Area #16 – Capital Projects Fund

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**DEPARTMENT PURPOSE:** This budget is used to account for the proceeds from the issuance of 2013 general obligation bonds in the amount of \$7,048,845 for the purpose of financing improvements in Lake Villa, Lindenhurst, and unincorporated Lake County.

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	709,096	0	0	0	0	0%
AHM Miscellaneous	1,565	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>710,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	862,000	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>862,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

### 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

F454-Special Service Area #16 - Capital Projects Fund

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45400	Revenue From Other Government Bodies	-	-	709,096	-	-	-	-
<b>A45X Intergovernmental</b>		<b>-</b>	<b>-</b>	<b>709,096</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	11,750	4,651	1,565	-	-	1,449	-
A48260	Proceeds from Sale of Bonds	6,300,000	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	48,845	-	-	-	-	-	-
<b>AHM Miscellaneous</b>		<b>6,360,595</b>	<b>4,651</b>	<b>1,565</b>	<b>-</b>	<b>-</b>	<b>1,449</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>6,360,595</b>	<b>4,651</b>	<b>710,661</b>	<b>-</b>	<b>-</b>	<b>1,449</b>	<b>-</b>

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

F454-Special Service Area #16 - Capital Projects Fund

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71140	Legal Services	191,000	-	-	-	-	157,506	-
A71190	Financial Services	164,244	-	-	-	-	-	-
A71200	Bank & Trust Services	3,050	-	-	-	-	-	-
A72790	Transfers to Other Governments	1,681,660	3,156,904	162,000	-	-	-	-
A72970	Per Diem Fees	-	-	700,000	-	-	-	-
<b>AH7X Contractuals</b>		<b>2,039,954</b>	<b>3,156,904</b>	<b>862,000</b>	-	-	<b>157,506</b>	-
<b>AHEX Total Expenses</b>		<b>2,039,954</b>	<b>3,156,904</b>	<b>862,000</b>	-	-	<b>157,506</b>	-



# *Debt Service Funds*

*2018 Recommended Budget*



Financial and Administrative Committee  
**GO Bonds (2008)**

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A49X Transfers	2,833,182	2,850,281	2,850,281	2,865,681	15,400	1%
<b>AH4X Total Revenue</b>	<b>2,833,182</b>	<b>2,850,281</b>	<b>2,850,281</b>	<b>2,865,681</b>	<b>15,400</b>	<b>1%</b>
AH7X Contractuals	480	3,500	3,500	3,500	0	0%
AH9X Debt Service	2,833,181	2,846,781	2,846,781	2,862,181	15,400	1%
<b>AH6X Total Expenses</b>	<b>2,833,661</b>	<b>2,850,281</b>	<b>2,850,281</b>	<b>2,865,681</b>	<b>15,400</b>	<b>1%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

2008 GO Bonds

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A49920	Transfers From Other Funds	2,810,894	2,821,521	2,833,182	2,850,281	2,850,281	-	2,865,681
<b>A49X</b>	<b>Transfers</b>	<b>2,810,894</b>	<b>2,821,521</b>	<b>2,833,182</b>	<b>2,850,281</b>	<b>2,850,281</b>	-	<b>2,865,681</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,810,894</b>	<b>2,821,521</b>	<b>2,833,182</b>	<b>2,850,281</b>	<b>2,850,281</b>	-	<b>2,865,681</b>

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

2008 GO Bonds

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	416	445	480	3,500	3,500	-	3,500
<b>AH7X</b>	<b>Contractuals</b>	<b>416</b>	<b>445</b>	<b>480</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>
A90010	Principal Payments	1,515,000	1,585,000	1,660,000	1,740,000	1,740,000	-	1,825,000
A90020	Interest Payments	1,293,394	1,236,581	1,173,181	1,106,781	1,106,781	553,391	1,037,181
<b>AH9X</b>	<b>Debt Service</b>	<b>2,808,394</b>	<b>2,821,581</b>	<b>2,833,181</b>	<b>2,846,781</b>	<b>2,846,781</b>	<b>553,391</b>	<b>2,862,181</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>2,808,810</b>	<b>2,822,027</b>	<b>2,833,661</b>	<b>2,850,281</b>	<b>2,850,281</b>	<b>553,391</b>	<b>2,865,681</b>



Financial and Administrative Committee  
**2010A Taxable GO Bonds**

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A45X Intergovernmental	623,243	623,578	623,578	622,909	(669)	0%
A49X Transfers	985,735	973,056	973,056	973,725	669	0%
<b>AH4X Total Revenue</b>	<b>1,608,978</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	1,232	3,500	3,500	3,500	0	0%
AH9X Debt Service	1,593,134	1,593,134	1,593,134	1,593,134	0	0%
<b>AHEX Total Expenses</b>	<b>1,594,366</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F303-2010A Taxable GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A45345	Federal Bond Interest Subsidy	620,567	621,905	623,243	623,578	623,578	311,454	622,909
<b>A45X</b>	<b>Intergovernmental</b>	<b>620,567</b>	<b>621,905</b>	<b>623,243</b>	<b>623,578</b>	<b>623,578</b>	<b>311,454</b>	<b>622,909</b>
A49920	Transfers From Other Funds	975,732	975,732	985,735	973,056	973,056	973,056	973,725
<b>A49X</b>	<b>Transfers</b>	<b>975,732</b>	<b>975,732</b>	<b>985,735</b>	<b>973,056</b>	<b>973,056</b>	<b>973,056</b>	<b>973,725</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,596,299</b>	<b>1,597,637</b>	<b>1,608,978</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>1,284,510</b>	<b>1,596,634</b>

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

F303-2010A Taxable GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	3,294	3,698	1,232	3,500	3,500	1,053	3,500
<b>AH7X Contractuals</b>		<b>3,294</b>	<b>3,698</b>	<b>1,232</b>	<b>3,500</b>	<b>3,500</b>	<b>1,053</b>	<b>3,500</b>
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	796,567	1,593,134
<b>AH9X Debt Service</b>		<b>1,593,134</b>	<b>1,593,134</b>	<b>1,593,134</b>	<b>1,593,134</b>	<b>1,593,134</b>	<b>796,567</b>	<b>1,593,134</b>
<b>AHEX Total Expenses</b>		<b>1,596,428</b>	<b>1,596,832</b>	<b>1,594,366</b>	<b>1,596,634</b>	<b>1,596,634</b>	<b>797,619</b>	<b>1,596,634</b>



Financial and Administrative Committee  
**2011A Tax Exempt GO Bonds**

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A49X Transfers	965,700	965,200	965,200	965,200	0	0%
<b>AH4X Total Revenue</b>	<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>965,200</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	982	3,000	3,000	3,000	0	0%
AH9X Debt Service	962,200	962,200	962,200	962,200	0	0%
<b>AHEX Total Expenses</b>	<b>963,182</b>	<b>965,200</b>	<b>965,200</b>	<b>965,200</b>	<b>0</b>	<b>0%</b>

**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

F304-2011A Tax Exempt GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A49920	Transfers From Other Funds	965,200	965,200	965,700	965,200	965,200	965,700	965,200
<b>A49X</b>	<b>Transfers</b>	<b>965,200</b>	<b>965,200</b>	<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>965,700</b>	<b>965,200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>965,200</b>	<b>965,200</b>	<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>965,700</b>	<b>965,200</b>

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

F304-2011A Tax Exempt GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	3,419	3,448	982	3,000	3,000	803	3,000
<b>AH7X</b>	<b>Contractuals</b>	<b>3,419</b>	<b>3,448</b>	<b>982</b>	<b>3,000</b>	<b>3,000</b>	<b>803</b>	<b>3,000</b>
A90020	Interest Payments	962,200	962,200	962,200	962,200	962,200	481,100	962,200
<b>AH9X</b>	<b>Debt Service</b>	<b>962,200</b>	<b>962,200</b>	<b>962,200</b>	<b>962,200</b>	<b>962,200</b>	<b>481,100</b>	<b>962,200</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>965,619</b>	<b>965,648</b>	<b>963,182</b>	<b>965,200</b>	<b>965,200</b>	<b>481,903</b>	<b>965,200</b>



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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A49X Transfers	1,599,000	1,585,500	1,585,500	2,647,800	1,062,300	67%
<b>AH4X Total Revenue</b>	<b>1,599,000</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>2,647,800</b>	<b>1,062,300</b>	<b>67%</b>
AH7X Contractuals	608	3,500	3,500	800	(2,700)	-77%
AH9X Debt Service	1,599,000	1,585,500	1,585,500	2,647,000	1,061,500	67%
<b>AH6X Total Expenses</b>	<b>1,599,608</b>	<b>1,589,000</b>	<b>1,589,000</b>	<b>2,647,800</b>	<b>1,058,800</b>	<b>67%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F306-2013 GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A49920	Transfers From Other Funds	6,951,979	1,615,500	1,599,000	1,585,500	1,585,500	1,585,500	2,647,800
<b>A49X</b>	<b>Transfers</b>	<b>6,951,979</b>	<b>1,615,500</b>	<b>1,599,000</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>2,647,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,951,979</b>	<b>1,615,500</b>	<b>1,599,000</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>2,647,800</b>

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

F306-2013 GO Bonds

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	-	145	608	3,500	3,500	428	800
<b>AH7X Contractuals</b>		<b>-</b>	<b>145</b>	<b>608</b>	<b>3,500</b>	<b>3,500</b>	<b>428</b>	<b>800</b>
A90010	Principal Payments	5,600,000	450,000	450,000	450,000	450,000	-	1,525,000
A90020	Interest Payments	1,348,979	1,162,500	1,149,000	1,135,500	1,135,500	567,750	1,122,000
<b>AH9X Debt Service</b>		<b>6,948,979</b>	<b>1,612,500</b>	<b>1,599,000</b>	<b>1,585,500</b>	<b>1,585,500</b>	<b>567,750</b>	<b>2,647,000</b>
<b>AHEX Total Expenses</b>		<b>6,948,979</b>	<b>1,612,645</b>	<b>1,599,608</b>	<b>1,589,000</b>	<b>1,589,000</b>	<b>568,178</b>	<b>2,647,800</b>



Financial and Administrative Committee  
**2015A Debt Service Fund**

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A49X Transfers	5,011,675	5,037,875	5,037,875	5,035,125	(2,750)	0%
<b>AH4X Total Revenue</b>	<b>5,011,675</b>	<b>5,037,875</b>	<b>5,037,875</b>	<b>5,035,125</b>	<b>(2,750)</b>	<b>0%</b>
AH7X Contractuals	930	3,500	3,500	3,500	0	0%
AH9X Debt Service	5,011,675	5,034,375	5,034,375	5,031,625	(2,750)	0%
<b>AHEX Total Expenses</b>	<b>5,012,605</b>	<b>5,037,875</b>	<b>5,037,875</b>	<b>5,035,125</b>	<b>(2,750)</b>	<b>0%</b>

**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**

2015A Debt Service Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A49920	Transfers From Other Funds	-	2,420,282	5,011,675	5,037,875	5,037,875	-	5,035,125
<b>A49X</b>	<b>Transfers</b>	-	<b>2,420,282</b>	<b>5,011,675</b>	<b>5,037,875</b>	<b>5,037,875</b>	-	<b>5,035,125</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>2,420,282</b>	<b>5,011,675</b>	<b>5,037,875</b>	<b>5,037,875</b>	-	<b>5,035,125</b>

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

2015A Debt Service Fund

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	-	-	930	3,500	3,500	750	3,500
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>930</b>	<b>3,500</b>	<b>3,500</b>	<b>750</b>	<b>3,500</b>
A90010	Principal Payments	-	1,100,000	1,865,000	1,925,000	1,925,000	-	1,980,000
A90020	Interest Payments	-	1,320,281	3,146,675	3,109,375	3,109,375	1,554,688	3,051,625
<b>AH9X</b>	<b>Debt Service</b>	-	<b>2,420,281</b>	<b>5,011,675</b>	<b>5,034,375</b>	<b>5,034,375</b>	<b>1,554,688</b>	<b>5,031,625</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	<b>2,420,281</b>	<b>5,012,605</b>	<b>5,037,875</b>	<b>5,037,875</b>	<b>1,555,438</b>	<b>5,035,125</b>



# *Internal Service Funds*

*2018 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, payments are then made for qualified claims, benefits, and associated expenses.

### FINANCIAL SUMMARY:

Account	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A49X Transfers	0	0	0	14,981	14,981	0%
AHM Miscellaneous	43,142,362	45,189,420	45,189,420	45,189,420	0	0%
<b>AH4X Total Revenue</b>	<b>43,142,362</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>	<b>14,981</b>	<b>0%</b>
AH5X Personnel	205,211	145,000	145,000	145,000	0	0%
AH6X Commodities	1,268	15,000	15,000	15,000	0	0%
AH74X Benefits	41,261,576	42,947,000	42,947,000	42,961,981	14,981	0%
AH7X Contractuals	1,652,577	2,082,420	2,082,420	2,082,420	0	0%
<b>AHEX Total Expenses</b>	<b>43,120,633</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>45,204,401</b>	<b>14,981</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The Health/Life/Dental Fund is status quo for FY2018.

### PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Estimated
Health Insurance Inflation Rate	5.80%	2.80%	2.3%	2.3%

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

F510 - Health/Life/Dental

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A49920	Transfers From Other Funds	-	-	-	-	-	-	14,981
<b>A49X</b>	<b>Transfers</b>	-	-	-	-	-	-	<b>14,981</b>
A48010	Interest	11,139	2,942	14,796	-	-	6,726	-
A48160	Benefit Reimbursements	5,918,401	6,242,173	6,152,003	6,025,359	6,025,359	4,417,043	6,025,359
A48165	Wellness Fees	11,816	15,039	9,276	15,000	15,000	5,719	15,000
A48170	County H-L-D Cost	30,389,632	31,169,093	31,286,574	33,517,883	33,517,883	23,634,271	33,517,883
A48180	Employee Cost	5,391,415	5,668,164	5,679,713	5,631,178	5,631,178	4,219,754	5,631,178
A49910	All Other Miscellaneous Revenue	-	9,458	-	-	-	318	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>41,722,404</b>	<b>43,106,870</b>	<b>43,142,362</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>32,283,831</b>	<b>45,189,420</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>41,722,404</b>	<b>43,106,870</b>	<b>43,142,362</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>32,283,831</b>	<b>45,204,401</b>

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

F510 - Health/Life/Dental

Acct Code    Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51250 Wellness Initiative	135,149	168,153	205,211	145,000	145,000	131,706	145,000
<b>AH5X Personnel</b>	<b>135,149</b>	<b>168,153</b>	<b>205,211</b>	<b>145,000</b>	<b>145,000</b>	<b>131,706</b>	<b>145,000</b>
A61130 Wellness Equipment/Supplies	946	2,419	1,268	15,000	15,000	322	15,000
<b>AH6X Commodities</b>	<b>946</b>	<b>2,419</b>	<b>1,268</b>	<b>15,000</b>	<b>15,000</b>	<b>322</b>	<b>15,000</b>
A74010 Health PPO Premium	17,385,395	801,000	-90,000	-	-	-	-
A74015 Prescription Drug Premium	6,476,184	7,056,380	6,891,147	7,725,000	7,725,000	5,161,741	7,725,000
A74020 Life Premium	237,421	242,426	241,016	250,000	250,000	197,194	250,000
A74030 Dental Premium	2,112,531	2,126,242	2,116,814	2,250,000	2,250,000	1,788,768	2,250,000
A74040 Employee Assistance Plan	59,777	60,740	64,931	62,000	62,000	45,394	62,000
A74050 Voluntary Insurance	1,202,489	1,235,870	1,071,859	1,300,000	1,300,000	590,487	1,300,000
A74060 Health Premiums	12,271,868	30,725,140	30,965,809	31,360,000	31,360,000	23,717,943	31,360,000
A74110 Retirement Benefits/IMRF	-	-	-	-	-	-	14,981
<b>AH74X Benefits</b>	<b>39,745,666</b>	<b>42,247,798</b>	<b>41,261,576</b>	<b>42,947,000</b>	<b>42,947,000</b>	<b>31,501,527</b>	<b>42,961,981</b>
A71150 Consultants	268,424	349,643	258,155	254,000	254,000	85,900	254,000
A71477 Wellness Contractuals	6,495	8,084	7,044	7,200	7,200	554	7,200
A71485 HSA Funding	1,563	1,165,438	1,394,408	1,625,000	1,625,000	1,317,991	1,625,000
A72940 All Other Fees	5,330	273,583	192,871	193,220	193,220	117,802	193,220
A79910 Board Expenses	-	-238	-	-	-	-	-
A79940 Miscell Contractual Services	2,050	2,582	-	-	-	-	-
A79950 All Other Miscellaneous	1,092,455	-887,897	-199,900	3,000	3,000	-	3,000
<b>AH7X Contractuals</b>	<b>1,376,317</b>	<b>911,196</b>	<b>1,652,577</b>	<b>2,082,420</b>	<b>2,082,420</b>	<b>1,522,247</b>	<b>2,082,420</b>
<b>AHEX Total Expenses</b>	<b>41,258,078</b>	<b>43,329,566</b>	<b>43,120,633</b>	<b>45,189,420</b>	<b>45,189,420</b>	<b>33,155,803</b>	<b>45,204,401</b>



# *Enterprise Funds*

*2018 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	10,611	178,845	178,845	178,845	0	0%
A43X Fines and Forfeitures	811	500	500	500	0	0%
A45X Intergovernmental	262,399	340,026	340,026	340,026	0	0%
A46X Charges for Services	40,077,750	42,229,200	42,229,200	42,816,200	587,000	1%
AHM Miscellaneous	761,857	309,100	309,100	421,050	111,950	36%
<b>AH4X Total Revenue</b>	<b>41,113,428</b>	<b>43,057,671</b>	<b>43,057,671</b>	<b>43,756,621</b>	<b>698,950</b>	<b>2%</b>
AH5X Personnel	6,568,169	6,864,339	6,864,339	6,782,727	(81,612)	-1%
AH6X Commodities	2,188,133	1,860,721	1,928,351	1,984,901	124,180	7%
AH74X Benefits	2,582,833	2,742,227	2,742,227	2,590,845	(151,382)	-6%
AH7X Contractuals	20,478,248	20,295,933	22,653,916	23,281,096	2,985,164	15%
AH8X Capital Expenditures	24,835,191	1,024,184	18,025,200	960,750	(63,434)	-6%
AH9X Debt Service	1,845,695	5,649,255	5,649,255	5,325,530	(323,725)	-6%
<b>AH6X Total Expenses</b>	<b>58,498,268</b>	<b>38,436,658</b>	<b>57,863,287</b>	<b>40,925,850</b>	<b>2,489,191</b>	<b>6%</b>

### STAFFING SUMMARY:

Position Type	FY2016 Budget	FY2017 Budget	FY2018 Budget
Full Time	96	93	90
Part Time	1	3	3

## BUDGET HIGHLIGHTS:

- ↓ Personnel expenses (5X) have declined primarily due to eliminating two positions via the county's accelerated retirement option, and eliminating one position based on a recommendation from Human Resources.
- ↑ Revenue in Charges for Services (46X) is projected to increase by \$587,000 in FY2018. This is driven by increases in User Charges (47140) and corresponding modifications to retail water and sanitary sewer rates across several service areas, which were approved by the County Board in October 2015.
- ↑ Miscellaneous revenue has increased due to more favorable investment rates associated with Interest (48010).
- ↑ Commodities (6X) are up in FY2018, as bio-nutrient removal processes have increased expenses such as Chemical Supplies (65010) and Laboratory Supplies (65020). Additionally, Operational Supplies (61040) is also up due to corrections in budgeting for parts in Public Works' electronic asset management system.
- ↓ Benefits (74X) have decreased due to reductions in the county's contribution to the Single and Family health insurance plans for Local 150 Union employees, the implementation of a Single +1 health insurance plan for Local 150 Union employees, as well as reductions in FICA (74100) and IMRF (74110) after eliminating three positions.
- ↑ Contractual expenses (7X) are expected to increase due to additional funding for Consultants (71150) to assist in a rate study and a bio-solids marketing plan; higher costs for Electricity (71920) to power additional blowers that aid in bio-nutrient removal; and increases for Wholesale Water Purchases (73110) and Wholesale Sewerage Treatment (73120).
- ❖ Public Works is also jointly purchasing a vacuum truck with DOT, an example of a successful inter-departmental shared service venture.

## PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Projected	FY2018 Target
Residential Water Accounts	18,670	18,735	18,785	18,825
Potable Water Pumped (billions of gallons)	1.9	1.9	1.8	2.0
Percentage of Potable Water Samples That Meet IEPA Standards	99.0%	99.8%	98.0%	100.0%
Percentage of Accounts Paying Electronically	40%	43.3%	50%	55%
Water/Sewer Connection Permits Issued	348	325	335	350
Recorded Breaks in Water Service Lines and Mains	125	126	130	150
Percentage of Sewer Lines Inspected Via CCTV	10%	12%	10%	10%
Percentage of Sewer Lines Cleaned	10%	10%	12%	12%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.9%	100%	98%	100%

## Lake County Revenue Budget Comparison Report - Five Year History

F610-Public Works

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	734,146	352,821	10,611	178,845	178,845	98,461	178,845
<b>A41X Taxes</b>		<b>734,146</b>	<b>352,821</b>	<b>10,611</b>	<b>178,845</b>	<b>178,845</b>	<b>98,461</b>	<b>178,845</b>
A43075	Administrative Adjudication	215	45	811	500	500	501	500
<b>A43X Fines and Forfeitures</b>		<b>215</b>	<b>45</b>	<b>811</b>	<b>500</b>	<b>500</b>	<b>501</b>	<b>500</b>
A45330	Grants - Other	-	120,406	-	-	-	-	-
A45340	Other Federal Funds	150,753	231,550	92,369	-	-	-	-
A45345	Federal Bond Interest Subsidy	341,585	340,866	170,030	340,026	340,026	-	340,026
A45400	Revenue From Other Government Bodies	-	-	-	-	-	268,148	-
<b>A45X Intergovernmental</b>		<b>492,338</b>	<b>692,822</b>	<b>262,399</b>	<b>340,026</b>	<b>340,026</b>	<b>268,148</b>	<b>340,026</b>
A46150	Penalties	192,882	190,953	188,349	172,000	172,000	143,204	172,000
A47080	Well & Septic Fees	-	-	0	-	-	-	-
A47140	User Charges	36,505,010	36,517,100	37,423,949	37,640,000	37,640,000	30,081,875	38,745,000
A47163	Water Sewer Surcharge	562,141	572,327	545,012	612,000	612,000	422,954	612,000
A47190	Connection Fees	2,828,976	4,409,114	1,682,160	3,500,000	3,500,000	4,059,882	3,000,000
A47195	FOG- Installation Permit Fee	700	1,200	700	-	-	600	-
A47196	FOG- Discharge License Fee	1,200	1,400	1,000	-	-	1,300	-
A47200	Inspection Fees	61,100	34,570	27,123	50,000	50,000	20,500	25,000
A47210	Lab Test Fees	2,079	2,721	3,383	2,700	2,700	2,020	2,700
A47215	Remediation Services	162,127	156,124	112,795	150,000	150,000	131,742	150,000
A47217	Fire Hydrant Flow Testing Fees	5,000	2,500	3,000	2,500	2,500	2,250	2,500
A47220	Revenue from Service Contracts	150,011	139,786	90,280	100,000	100,000	295,949	107,000
<b>A46X Charges for Services</b>		<b>40,471,225</b>	<b>42,027,795</b>	<b>40,077,750</b>	<b>42,229,200</b>	<b>42,229,200</b>	<b>35,162,277</b>	<b>42,816,200</b>
A44020	Tower Rentals	181,583	169,217	165,154	152,100	152,100	126,084	155,000
A44030	Other Rentals	2,000	1,000	2,000	2,000	2,000	2,000	2,000
A48010	Interest	166,460	161,698	174,011	88,000	88,000	123,458	196,000
A48120	Developer Contributions	321,562	10,236,026	191,724	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-	-	-	11,124,200	-
A48290	Premium On Sale of Bonds	34,606	34,605	85,720	-	-	-	-
A48320	Proceeds From Sale Of Assets	54,901	26,358	105,492	27,000	27,000	6,425	27,000
A49910	All Other Miscellaneous Revenue	60,596	61,635	37,757	40,000	40,000	43,403	41,050
<b>AHM Miscellaneous</b>		<b>821,707</b>	<b>10,690,538</b>	<b>761,857</b>	<b>309,100</b>	<b>309,100</b>	<b>11,425,571</b>	<b>421,050</b>
<b>AH4X Total Revenue</b>		<b>42,519,633</b>	<b>53,764,022</b>	<b>41,113,428</b>	<b>43,057,671</b>	<b>43,057,671</b>	<b>46,954,957</b>	<b>43,756,621</b>

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

F610-Public Works

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A51110	Regular Salaries And Wages	5,627,531	5,872,056	5,969,038	6,186,267	6,186,267	4,507,633	6,037,896
A51120	Permanent PT Salaries/Wages	26,743	23,381	57,118	80,822	80,822	66,601	86,811
A51135	Payroll Contingency	-	-	-	25,000	25,000	-	71,614
A51140	Overtime Salaries And Wages	503,670	477,096	494,749	511,250	511,250	434,828	524,031
A51200	Temporary PT Salaries/Wages	-	-	10,530	55,000	55,000	-	56,375
A51210	Performance Appraisals	12,955	13,652	1,198	-	-	547	-
A51220	Vacation payout	19,154	27,211	9,861	-	-	31,171	-
A51230	Sick Payout	20,308	19,304	19,848	-	-	7,720	-
A51240	Opt Out Premium	3,115	3,058	5,827	6,000	6,000	4,788	6,000
A51260	Incentive payments	-	-	-	-	-	79,958	-
<b>AH5X Personnel</b>		<b>6,213,476</b>	<b>6,435,757</b>	<b>6,568,169</b>	<b>6,864,339</b>	<b>6,864,339</b>	<b>5,133,247</b>	<b>6,782,727</b>
A61010	Office Supplies	28,179	22,954	25,532	27,500	27,500	15,197	27,500
A61020	Computer Supplies	3,184	6,248	7,609	5,900	5,900	7,554	11,000
A61030	Books Manuals And Periodicals	923	77	357	2,400	2,400	1,959	2,750
A61040	Operational Supplies	-21,463	-96,501	284,229	31,240	31,240	79,344	249,735
A61060	Clothing And Uniforms	22,406	36,600	35,553	41,000	41,000	35,788	47,926
A61080	Food and Provisions	-	-	-	-	-	344	-
A61090	Printing and Photographic Supplies	4,995	792	676	3,700	3,700	372	3,700
A61100	Communication Supplies	1,228	514	2,639	1,200	1,200	4,110	1,200
A62010	Medical Supplies	5,860	6,203	6,307	6,750	6,750	6,266	7,400
A63010	Building, Grounds Maintenance Supplies	113,570	138,402	115,903	128,200	128,200	42,978	121,900
A63020	Cleaning Supplies	10,085	8,392	17,721	12,550	12,550	16,057	8,550
A63040	Housekeeping Supplies	18,627	17,783	23,491	19,950	19,950	9,537	15,850
A65010	Chemical Supplies	300,781	308,647	315,550	454,800	454,800	310,447	475,175
A65020	Laboratory Supplies	88,581	115,675	121,560	131,000	131,000	85,801	142,200
A65030	Highway Materials	-	-	-	-	-	1,524	-
A65050	Engineering Supplies	1,772	461	-	500	500	109	500
A65060	Sign And Safety Supplies	63,341	51,057	58,934	43,050	43,050	53,053	35,150
A65070	Automotive Parts	66,483	58,569	52,892	59,650	59,650	23,201	53,500
A65090	Gasoline	121,217	76,547	63,159	70,787	70,787	37,460	72,735
A65100	Diesel Fuel	90,121	55,769	46,008	82,744	82,744	25,310	66,000
A65110	Lubricants	12,826	9,245	13,603	18,000	18,000	12,837	18,700
A65115	Heating Fuel	10,667	4,068	4,082	6,000	6,000	4,078	6,000
A65130	Small Tools	21,128	36,805	31,863	33,400	33,400	56,402	40,700
A65135	Hardware Supplies	1,051	7,095	6,300	4,450	4,450	1,162	5,300
A65140	Electrical Parts	276,559	126,407	329,256	158,000	158,000	118,880	108,100
A65150	Plumbing Supplies	139,072	247,442	221,045	211,700	211,700	84,575	172,700
A65160	Paints, Solvents and Related Supplies	12,227	10,087	6,211	9,350	9,350	5,084	11,250
A65170	Mechanical Parts and Supplies	264,324	299,508	388,559	293,200	293,200	278,150	274,680
A65175	Meter Parts and Supplies	20,945	14,165	4,390	3,000	3,000	19,113	4,000
A65180	Miscellaneous Commodities	1,707	920	4,707	700	68,330	1,851	700
<b>AH6X Commodities</b>		<b>1,680,395</b>	<b>1,563,931</b>	<b>2,188,133</b>	<b>1,860,721</b>	<b>1,928,351</b>	<b>1,338,541</b>	<b>1,984,901</b>
A74080	H/L/D Employee Benefits	1,548,068	1,495,817	1,577,420	1,515,320	1,515,320	1,225,751	1,402,085
A74100	Retirement Benefits/FICA	465,293	474,586	423,412	525,122	525,122	382,870	519,144
A74110	Retirement Benefits/IMRF	696,695	685,380	582,001	701,784	701,784	510,878	669,615
<b>AH74X Benefits</b>		<b>2,710,056</b>	<b>2,655,783</b>	<b>2,582,833</b>	<b>2,742,227</b>	<b>2,742,227</b>	<b>2,119,500</b>	<b>2,590,845</b>
A71110	Auditing And Accounting	183,014	48,297	35,000	40,000	40,000	30,110	96,000
A71140	Legal Services	116,733	141,095	121,163	120,000	162,242	46,971	120,000
A71150	Consultants	308,566	146,659	91,386	200,000	296,019	45,293	340,000
A71170	Engineering Services	180,363	255,527	891,599	300,000	2,452,025	482,755	745,000
A71190	Financial Services	555	1,715	492	5,000	5,000	-	5,000
A71200	Bank & Trust Services	63,390	52,593	82,364	75,000	75,000	55,225	85,000
A71220	Computer Services	15,875	15,100	7,400	20,000	20,000	7,400	20,000
A71230	Software Maintenance	97,429	206,394	156,811	178,960	186,365	149,125	181,860
A71310	Laboratory Fees	137,857	148,652	153,208	207,150	207,550	137,318	213,200
A71415	Recruitment	-	-	-	-	-	293	-
A71430	Tuition Reimbursement	-	-	-	4,420	4,420	-	4,500
A71450	Mileage Reimbursement	385	200	745	750	750	544	750
A71470	Employee Relations	-	2,411	1,955	2,475	2,475	1,330	2,325

Lake County Expense Budget Comparison Report - Five Year History

F610-Public Works

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71500	Trips And Training	63,183	71,968	68,551	74,700	74,700	52,921	80,950
A71610	Pest Control	3,850	4,323	4,095	5,800	5,800	2,647	5,400
A71620	Laundry And Cleaning	5,584	5,854	6,393	6,300	6,300	6,062	6,300
A71630	Garbage Disposal	33,433	39,008	43,836	40,200	40,200	37,417	40,200
A71640	Bio Hazard Waste Disposal	1,592	2,415	5,147	3,500	3,500	123	3,500
A71650	Security Services	14,433	14,497	18,034	15,500	15,500	14,605	15,500
A71660	Biosolids Management Services	407,819	444,590	464,121	547,510	547,510	344,488	442,170
A71810	Dues And Subscriptions	14,102	20,701	20,061	23,400	23,400	70,709	23,400
A71840	Publications & Legal Notices	3,787	2,049	-	1,000	1,000	-	1,000
A71910	Gas For Heating	261,346	204,051	176,516	250,624	250,624	131,087	252,500
A71920	Electricity	1,571,168	1,715,452	1,775,995	1,536,830	1,536,830	1,358,040	1,867,913
A71930	Water And Sewer Charges	5,071	2,558	3,803	2,800	2,800	464	2,800
A71940	Telephone	46,350	48,963	52,397	52,088	52,088	46,804	59,860
A71950	Cellular Phones	31,069	29,779	33,610	31,688	31,688	23,517	34,450
A71955	Cell Phone Allowance	480	1,905	2,710	4,300	4,300	2,175	4,300
A71960	Data/Telecommunications	113,729	145,197	107,982	144,700	144,700	100,931	136,340
A71965	Radio Fees	-	-	-	8,800	8,800	288	8,000
A71970	Courier Services	3,181	7,883	7,767	7,750	7,750	6,986	8,350
A72140	Unemployment Compensation	12,960	12,960	12,960	5,310	5,310	5,310	5,310
A72170	Liability And Work Comp Insurance	467,136	467,136	467,136	400,000	400,000	400,000	400,000
A72210	Motor Vehicle Maintenance & Repairs	113,890	97,898	102,935	98,000	98,000	55,622	102,500
A72240	Radio Equipment Maintenance & Repair	311	324	-	1,000	1,000	-	1,000
A72250	Bldg & Grounds Maintenance & Repairs	-	843	750	-	8,788	-	-
A72260	Office Equip Maintenance And Repairs	3,443	3,297	858	5,600	5,600	3,227	5,700
A72280	Equipment Maintenance	116,439	171,504	204,556	228,100	254,679	199,673	262,350
A72290	Building and Storage Bins Maintenance & Repairs	68,746	72,610	45,905	103,750	103,750	86,322	150,260
A72300	Levee, Ground Pavement Maintenance & Repairs	346,626	419,242	672,577	319,300	331,325	207,531	345,250
A72310	Transmission and Distribution Mains Maintenance & Repairs	75,868	89,196	49,771	68,900	68,900	5,696	80,050
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	24,960	27,140	19,433	37,700	50,200	22,839	44,200
A72330	Wells Maintenance & Repairs	35,153	28,936	43,000	120,000	120,000	12,348	162,500
A72340	Trunk and Lateral Sewer Maintenance & Repairs	-	2,550	27,356	25,000	25,000	-	72,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	-	-	20,000	20,000	-	30,000
A72380	Interceptor Sewers Maintenance & Repairs	-	47,167	13,764	-	-	-	130,000
A72410	All Other Maintenance And Repairs	337	3,700	1,025	-	-	8,247	-
A72520	Record Storage	-	-	533	-	-	-	-
A72530	Equipment Rental	29,396	20,308	24,600	31,410	31,410	15,054	30,910
A72560	All Other Rentals	165,600	165,500	1,536	165,800	165,800	333,717	166,000
A72790	Transfers to Other Governments	-	60,000	60,000	60,000	60,000	-	60,000
A72820	Postage	89,489	85,873	96,133	85,000	85,000	55,164	100,000
A72830	Printing Services	24,546	26,263	35,285	25,000	25,000	17,848	40,000
A72840	Temporary Employment Services	23,216	56,129	82,247	86,710	86,710	35,273	94,835
A73110	Wholesale Water Purchase	3,979,836	4,130,454	4,573,982	4,269,440	4,269,440	2,756,655	4,780,300
A73120	Wholesale Sewerage Treatment	7,901,063	8,339,893	7,872,933	8,600,000	8,600,000	6,271,071	9,686,735
A73150	Meter Reading Services	46,318	-	-	-	-	-	-
A73160	Surveying and Mapping Services	11,746	14,703	16,531	20,000	20,000	16,488	20,000
A73170	Testing and Inspections Services	36,023	37,557	36,659	123,600	123,600	57,351	49,500
A73190	Bad Debt Expense	-	30,080	111,927	30,000	30,000	-	30,000
A73195	Indirect Cost Allocations	905,664	1,176,246	1,153,714	1,392,567	1,392,567	1,392,567	1,562,128
A73200	Public Works Refunds	-	-	7,048	-	-	113,174	-
A75020	Real Estate Taxes	-	-	-	-	-	21	-
A76010	Revenue Bond Issue Costs	713,832	-	154,744	-	-	-	-
A79920	Transfers Other Funds	-	-	244,644	-	-	-	-
A79940	Miscell Contractual Services	72	5,538	3,870	50,000	50,000	37,032	50,000
A79950	All Other Miscellaneous	9,936	6,608	6,693	12,500	12,500	6,331	12,500
<b>AH7X</b>	<b>Contractuals</b>	<b>18,886,949</b>	<b>19,379,489</b>	<b>20,478,248</b>	<b>20,295,933</b>	<b>22,653,916</b>	<b>15,270,188</b>	<b>23,281,096</b>
A83010	Motor Vehicles	-	-	536,206	-	671,351	236,994	-
A84010	Construction & Maintenance Equipment	46,416	-	153,387	-	105,000	33,520	-
A84020	Radios & Electronic Equipment	37,075	-	20,946	-	10,000	-	-
A84030	Computer Equipment	42,549	2,363	4,858	-	-	-	-

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

F610-Public Works

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A84040	Computer System Software	-	4,737	-	-	-	-	-
A84050	Laboratory Equipment	29,615	1,787	52,489	-	184,942	13,016	-
A84055	Safety Equipment	5,190	-	-	-	-	-	-
A84060	Furniture And Office Equipment	3,169	326	3,099	-	-	-	-
A84070	Engineering Equipment	-	-	-	-	25,000	-	-
A84080	Meters	102,455	9,351	-	-	-	-	-
A84090	Fire Hydrants	61,618	-	-	-	-	-	-
A84100	Miscellaneous Equipment	14,294	-	33,400	-	-	-	-
A85010	Water/Wastewater Facility Construction	2,460	-240	23,607,536	-	12,467,417	9,995,491	-
A85020	Roads & Road Constr & Maintenance	-	-	95,985	-	-	-	-
A85030	Sewer Interceptor Contracts	-	-	-	-	3,300,000	-	-
A85060	Facility Improvements - non capitalizable	281,243	-	10,681	-	27,016	22,292	10,000
A85070	All Other Capital Outlay	-	-	-	-	5,835	5,835	-
A89915	Construction & Maintenance Equipment- non capitalizable	-	4,750	-	-	-	-	-
A89920	Radios & Electronic Equipment- non capitalizable	-	1,560	4,758	1,200	1,200	-	1,200
A89925	Computer Equipment- non capitalizable	-	39,811	18,281	52,566	99,026	46,506	12,400
A89930	Computer System Software- non capitalizable	-	1,519	589	1,550	1,550	-	650
A89935	Laboratory Equipment- non capitalizable	-	7,913	6,213	32,100	32,100	9,716	21,000
A89940	Furniture & Office Equip Storage Containers- non capitalizable	1,186	4,129	10,815	30,300	30,300	10,307	10,600
A89950	Meters- non capitalizable	-	57,184	793	30,468	33,737	30,055	24,400
A89955	Fire Hydrants- non capitalizable	-	58	-	114,000	114,000	27,555	117,000
A89960	Miscellaneous Equipment- non-capitalizable	-	13,720	33,909	2,000	2,000	17,963	3,500
A89965	Facility Improvements - non capitalizable_A89965	-	1,500	241,245	760,000	914,727	271,427	760,000
<b>AH8X Capital Expenditures</b>		<b>627,269</b>	<b>150,467</b>	<b>24,835,191</b>	<b>1,024,184</b>	<b>18,025,200</b>	<b>10,720,677</b>	<b>960,750</b>
A90010	Principal Payments	-	-	-	3,303,510	3,303,510	254,943	3,356,452
A90020	Interest Payments	1,971,731	1,861,986	1,845,695	1,745,745	1,745,745	904,901	1,969,078
A91010	Depreciation Extension Improvements	-	-	-	600,000	600,000	-	-
A91020	Depreciation Expense	8,180,365	8,270,080	-	-	-	-	-
A91025	Impairment Loss	649,555	-	-	-	-	-	-
<b>AH9X Debt Service</b>		<b>10,801,651</b>	<b>10,132,066</b>	<b>1,845,695</b>	<b>5,649,255</b>	<b>5,649,255</b>	<b>1,159,844</b>	<b>5,325,530</b>
<b>AHEX Total Expenses</b>		<b>40,919,796</b>	<b>40,317,494</b>	<b>58,498,268</b>	<b>38,436,658</b>	<b>57,863,287</b>	<b>35,741,995</b>	<b>40,925,850</b>

# *Special Service Areas*

*2018 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	49,968	50,000	50,000	50,000	0	0%
AHM Miscellaneous	246	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>50,214</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	1,554	3,400	13,786	3,900	500	15%
AH7X Contractuals	39,228	46,600	57,912	46,100	(500)	-1%
<b>AH6X Total Expenses</b>	<b>40,782</b>	<b>50,000</b>	<b>71,698</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

Health Department - Loon Lake SSA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	49,773	49,625	49,935	50,000	50,000	41,744	50,000
A41110	Prior Year Property Taxes	-	7	33	-	-	34	-
<b>A41X</b>	<b>Taxes</b>	<b>49,773</b>	<b>49,632</b>	<b>49,968</b>	<b>50,000</b>	<b>50,000</b>	<b>41,779</b>	<b>50,000</b>
A48010	Interest	208	33	246	-	-	45	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>208</b>	<b>33</b>	<b>246</b>	<b>-</b>	<b>-</b>	<b>45</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>49,982</b>	<b>49,665</b>	<b>50,214</b>	<b>50,000</b>	<b>50,000</b>	<b>41,823</b>	<b>50,000</b>

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

Loon Lake SSA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A61010	Office Supplies	275	-	553	100	100	10	100
A61040	Operational Supplies	350	929	-	1,800	8,205	-	1,800
A65090	Gasoline	3,041	665	1,001	1,500	5,481	1,196	2,000
<b>AH6X Commodities</b>		<b>3,666</b>	<b>1,594</b>	<b>1,554</b>	<b>3,400</b>	<b>13,786</b>	<b>1,206</b>	<b>3,900</b>
A71500	Trips And Training	-	870	-	-	-	50	-
A72110	Liability Insurance	4,592	3,325	3,334	6,600	8,766	950	6,000
A72130	Worker's Compensation Insurance	1,586	-	1,554	2,000	2,446	1,333	2,000
A72280	Equipment Maintenance	8,006	6,311	3,236	3,000	3,000	5,874	3,500
A72820	Postage	111	79	70	-	-	76	-
A72840	Temporary Employment Services	15,972	22,959	16,789	22,000	26,906	6,545	22,000
A79940	Miscell Contractual Services	8,871	4,301	10,286	13,000	16,794	16,461	12,600
A79950	All Other Miscellaneous	2,996	2,282	3,960	-	-	445	-
<b>AH7X Contractuals</b>		<b>42,133</b>	<b>40,127</b>	<b>39,228</b>	<b>46,600</b>	<b>57,912</b>	<b>31,734</b>	<b>46,100</b>
<b>AHEX Total Expenses</b>		<b>45,799</b>	<b>41,721</b>	<b>40,782</b>	<b>50,000</b>	<b>71,698</b>	<b>32,940</b>	<b>50,000</b>



## Special Service Area #10 - North Hills

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
AH7X Contractuals	355	0	0	0	0	0%
AH9X Debt Service	77,194	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>77,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**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

North Hills SSA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	72,088	72,057	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>72,088</b>	<b>72,057</b>	-	-	-	-	-
A48010	Interest	280	0	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>280</b>	<b>0</b>	-	-	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	<b>72,367</b>	<b>72,057</b>	-	-	-	-	-

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

North Hills SSA

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A72815	Bank Service Charges	525	320	355	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>525</b>	<b>320</b>	<b>355</b>	-	-	-	-
A90010	Principal Payments	70,000	75,000	75,000	-	-	-	-
A90020	Interest Payments	10,788	6,581	2,194	-	-	-	-
<b>AH9X</b>	<b>Debt Service</b>	<b>80,788</b>	<b>81,581</b>	<b>77,194</b>	-	-	-	-
<b>AHEX</b>	<b>Total Expenses</b>	<b>81,313</b>	<b>81,902</b>	<b>77,548</b>	-	-	-	-



Financial and Administrative Committee

## Special Service Area #12 - Woods of Ivanhoe

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	34,400	34,400	34,400	34,400	0	0%
AHM Miscellaneous	202	90	90	90	0	0%
<b>AH4X Total Revenue</b>	<b>34,602</b>	<b>34,490</b>	<b>34,490</b>	<b>34,490</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	11,310	34,490	34,490	34,490	0	0%
<b>AH6X Total Expenses</b>	<b>11,310</b>	<b>34,490</b>	<b>34,490</b>	<b>34,490</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F276-Special Service Area #12 - Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	21,500	30,100	34,400	34,400	34,400	29,000	34,400
<b>A41X</b>	<b>Taxes</b>	<b>21,500</b>	<b>30,100</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>	<b>29,000</b>	<b>34,400</b>
A48010	Interest	127	153	202	90	90	50	90
<b>AHM</b>	<b>Miscellaneous</b>	<b>127</b>	<b>153</b>	<b>202</b>	<b>90</b>	<b>90</b>	<b>50</b>	<b>90</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>21,627</b>	<b>30,253</b>	<b>34,602</b>	<b>34,490</b>	<b>34,490</b>	<b>29,050</b>	<b>34,490</b>

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

F276-Special Service Area #12 - Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79950	All Other Miscellaneous	8,749	45,483	11,310	34,490	34,490	-	34,490
<b>AH7X</b>	<b>Contractuals</b>	<b>8,749</b>	<b>45,483</b>	<b>11,310</b>	<b>34,490</b>	<b>34,490</b>	<b>-</b>	<b>34,490</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>8,749</b>	<b>45,483</b>	<b>11,310</b>	<b>34,490</b>	<b>34,490</b>	<b>-</b>	<b>34,490</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	115,808	259,100	259,100	258,114	(986)	0%
AHM Miscellaneous	2,334,678	200	200	200	0	0%
<b>AH4X Total Revenue</b>	<b>2,450,486</b>	<b>259,300</b>	<b>259,300</b>	<b>258,314</b>	<b>(986)</b>	<b>0%</b>
AH7X Contractuals	74,226	0	0	0	0	0%
AH9X Debt Service	2,392,401	254,797	254,797	258,114	3,317	1%
<b>AH6X Total Expenses</b>	<b>2,466,627</b>	<b>254,797</b>	<b>254,797</b>	<b>258,114</b>	<b>3,317</b>	<b>1%</b>

**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

SSA 13 Tax Exempt 2007A

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	127,015	127,015	115,808	259,100	259,100	192,120	258,114
<b>A41X</b>	<b>Taxes</b>	<b>127,015</b>	<b>127,015</b>	<b>115,808</b>	<b>259,100</b>	<b>259,100</b>	<b>192,120</b>	<b>258,114</b>
A48010	Interest	615	166	478	200	200	102	200
A48270	Proceeds from Sale of Refunding Bonds	-	-	2,245,000	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	89,200	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>615</b>	<b>166</b>	<b>2,334,678</b>	<b>200</b>	<b>200</b>	<b>102</b>	<b>200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>127,630</b>	<b>127,181</b>	<b>2,450,486</b>	<b>259,300</b>	<b>259,300</b>	<b>192,223</b>	<b>258,314</b>

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

SSA 13 Tax Exempt 2007A

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A71150	Consultants	-	-	74,226	-	-	-	-
<b>AH7X Contractuals</b>		-	-	<b>74,226</b>	-	-	-	-
A90010	Principal Payments	-	-	2,276,000	135,000	135,000	185,000	150,000
A90020	Interest Payments	126,318	126,318	116,401	119,797	119,797	61,008	108,114
<b>AH9X Debt Service</b>		<b>126,318</b>	<b>126,318</b>	<b>2,392,401</b>	<b>254,797</b>	<b>254,797</b>	<b>246,008</b>	<b>258,114</b>
<b>AHEX Total Expenses</b>		<b>126,318</b>	<b>126,318</b>	<b>2,466,627</b>	<b>254,797</b>	<b>254,797</b>	<b>246,008</b>	<b>258,114</b>



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	119,427	0	0	0	0	0%
AHM Miscellaneous	285	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>119,712</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH9X Debt Service	81,192	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>81,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

**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

SSA 13 Taxable 2007B

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	130,985	130,985	119,427	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>130,985</b>	<b>130,985</b>	<b>119,427</b>	-	-	-	-
A48010	Interest	133	45	285	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>133</b>	<b>45</b>	<b>285</b>	-	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	<b>131,118</b>	<b>131,030</b>	<b>119,712</b>	-	-	-	-

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

SSA 13 Taxable 2007B

Acct Code	Account Description	Recognized Amount FY14	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A90010	Principal Payments	115,000	120,000	79,000	-	-	-	-
A90020	Interest Payments	14,236	7,715	2,192	-	-	-	-
<b>AH9X Debt Service</b>		<b>129,236</b>	<b>127,715</b>	<b>81,192</b>	-	-	-	-
<b>AHEX Total Expenses</b>		<b>129,236</b>	<b>127,715</b>	<b>81,192</b>	-	-	-	-



## 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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	2,576,515	2,555,000	2,555,000	2,555,000	0	0%
AHM Miscellaneous	171	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,576,686</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>
AH9X Debt Service	305,000	2,555,000	2,555,000	2,555,000	0	0%
<b>AHEX Total Expenses</b>	<b>305,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>

### 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

F354-Special Service Area #16 - Lake Michigan Water

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	308,078	310,301	2,576,515	2,555,000	2,555,000	1,398,319	2,555,000
<b>A41X</b>	<b>Taxes</b>	<b>308,078</b>	<b>310,301</b>	<b>2,576,515</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,398,319</b>	<b>2,555,000</b>
A48010	Interest	32	59	171	-	-	1,678	-
A48260	Proceeds from Sale of Bonds	700,000	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>700,032</b>	<b>59</b>	<b>171</b>	<b>-</b>	<b>-</b>	<b>1,678</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,008,110</b>	<b>310,361</b>	<b>2,576,686</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,399,998</b>	<b>2,555,000</b>

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

F354-Special Service Area #16 - Lake Michigan Water

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A90010	Principal Payments	-	-	-	2,250,000	2,250,000	2,250,000	2,250,000
A90020	Interest Payments	152,500	305,000	305,000	305,000	305,000	271,250	305,000
<b>AH9X Debt Service</b>		<b>152,500</b>	<b>305,000</b>	<b>305,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,521,250</b>	<b>2,555,000</b>
<b>AHEX Total Expenses</b>		<b>152,500</b>	<b>305,000</b>	<b>305,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,521,250</b>	<b>2,555,000</b>



## Special Service Area #17 - Ivanhoe Estates

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**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	FY2016 Actuals	FY2017 Adopted Budget	FY2017 Modified Budget	FY2018 Budget	\$ Variance	% Variance
A41X Taxes	0	56,640	56,640	56,640	0	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>56,640</b>	<b>56,640</b>	<b>56,640</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	0	56,640	56,640	56,640	0	0%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>56,640</b>	<b>56,640</b>	<b>56,640</b>	<b>0</b>	<b>0%</b>

## Lake County Revenue Budget Comparison Report - Five Year History

F290-Special Service Area #17 - Ivanhoe Estates

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A41100	Property Taxes	-	-	-	56,640	56,640	48,124	56,640
<b>A41X</b>	<b>Taxes</b>	-	-	-	<b>56,640</b>	<b>56,640</b>	<b>48,124</b>	<b>56,640</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	-	-	<b>56,640</b>	<b>56,640</b>	<b>48,124</b>	<b>56,640</b>

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

F290-Special Service Area #17 - Ivanhoe Estates

Acct Code	Account Description	Recognized Amount FY2014	Recognized Amount FY2015	Recognized Amount FY2016	Adopted Budget FY2017	Modified Budget FY2017	Y-T-D Recognized FY2017	Budget FY2018
A79950	All Other Miscellaneous	-	-	-	56,640	56,640	-	56,640
<b>AH7X</b>	<b>Contractuals</b>	-	-	-	<b>56,640</b>	<b>56,640</b>	-	<b>56,640</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	-	<b>56,640</b>	<b>56,640</b>	-	<b>56,640</b>



# *Capital Improvements*

*2018 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.



## Capital Improvement Program

### 2018 Fiscal Year Requests (Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Project
<b>Mandate</b>				
None				
<b>Rehabilitation/Asset Management</b>		<b>\$13,245,382</b>	<b>\$13,245,382</b>	
Jail HVAC System Replacement	Waukegan	\$6,600,000	\$6,600,000	Replacement of original Chiller Plant, Domestic Boiler and Detention Air Handler Units.
Facility Assessment	Various	\$5,443,000	\$5,443,000	See attached 2018 CCIP Facility Assessment list.
Surveillance Cameras in Jail	Waukegan	\$500,000	\$500,000	2018 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 four of four).
Security Improvements	Various	\$500,000	\$500,000	Security improvements for County facilities
Body Worn Cameras for Corrections	Waukegan	\$202,382	\$202,382	Replacement of 225 current cameras and necessary accessories with DME storage for the Correctional Division of the Sheriff's Office. Includes cameras, docking stations, licenses, electrical and supplies.
<b>Operational Improvements</b>		<b>\$491,500</b>	<b>\$491,000</b>	
Stormwater Management Improvements	Various	\$157,500	\$157,000	County-contribution to Grandwood Park Dam repairs - multi agency funding
Depke Operational Improvements	Vernon Hills	\$125,000	\$125,000	This project funds identified operational improvements within the new/old facility
Electronic Citation Writers	Various	\$209,000	\$209,000	Automated ticketing software for the Sheriff's Office
<b>Initiatives</b>		<b>\$230,000</b>	<b>\$2,030,000</b>	
IT Initiatives	Various	\$230,000	\$230,000	Various IT infrastructure needs
911 Consolidation (County contribution)			\$1,800,000	Beginning to set aside capital dollars to fund the County's portion of a new 911 center and technology
<b>Funding Totals</b>		<b>\$13,966,882</b>	<b>\$15,766,382</b>	

### 2018 Fiscal Year Requests (Not Recommended)

CCIP Project Name	Project Location	Requested Funding	Approved Funding	Description of Project
In-Car Video Camera System	Various	\$327,030	\$0	Replacement of existing cameras - further review/analysis required
<b>Funding Totals</b>		<b>\$0</b>	<b>\$0</b>	

### 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
<b>Funding Totals</b>	<b>Funding Totals</b>

## 2018 CCIP Facility Assessment Recommendations

Project #	Project Descriptions	Project Estimates
F1801	Jail Visitor and Bond Court Elevator Modernization	\$400,000
F1802	Jail Infrastructure Continuation (Engineering)	\$400,000
F1803	Jail Security PLC and Door Relay Board Replacement	\$200,000
F1804	Jail Concrete Sidewalk/repaving	\$200,000
F1805	Building Automation Repairs and Improvements	\$300,000
F1806	Roof Repair & Replacement (CAC, Center Courts and Depke FACE-IT)	\$500,000
F1807	DOT Burglar Alarm and Access Control Expansion	\$100,000
F1808	DOT Parking Lot Resurfacing	\$550,000
F1809	DOT Fuel Island Roof Replacement	\$143,000
F1810	DOT Building "C" HVAC and BAS Improvements	\$300,000
F1811	Employee Parking Garage Improvements (Engineering)	\$100,000
F1812	BACnet Building Automation Consulting (Engineering)	\$250,000
F1813	HD BMB Chiller Replacement	\$375,000
F1814	HD BMB Annex HVAC fan coils units Replacement	\$200,000
F1815	Carpet Replacement (Circuit Clerk, Courts and Child Advocacy Center)	\$200,000
F1816	PDO Exterior Improvements	\$200,000
F1817	Depke RTU Replacement FACE-IT	\$150,000
F1818	Jail Floodbuster Phase Two	\$90,000
F1819	Coroner Office Remodel	\$60,000
F1820	Facility Assessment Survey	\$80,000
	JOC Program	\$145,000
	Contingency	\$500,000
<b>Total</b>		<b>\$5,443,000</b>

# *Budget & Finance Policies*

*2018 Recommended Budget*



## FY2018 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 requested to 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. A preliminary list of carry-overs will be prepared by all Departments, and presented as part of Departmental budget hearings.
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. Given the continued uncertainty of the State budget, the County will seek to eliminate, or hold open, certain positions previously filled with persons that left as part of the ARO program.
- 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 2018 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;*
  - *The request will result in a significant and documentable reduction in financial and/or legal risk; and*
  - *The program or project is funded primarily through grants or external funding.*
- 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. Similar to the New Program Request process, Finance and Administrative services will provide a template as part of the budget instructions that will be used to document requests to replace State and/or Federal funding. This form will include quantitative data in support of the criticality of services. In keeping with the policy language above, the County Administrator, as part of the budget process, will provide the Board a complete list of requested replacement funds, along with a recommendation on funding.
7. 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.
8. 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.
9. 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.
10. 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.
  - c. Revenues coming into special revenue funds, typically in the form of fees, are used to support the programs and services related to those fees. In the event of a request to begin or expand a program or service legally eligible to be funded, in whole or part, by special revenue funds, then the special revenue funds directly tied to that program or service shall be considered as the funding source prior to seeking general fund revenue. As special revenue funds can vary considerably from year to year based on economic and other conditions, consideration will be given to the balance of the

special revenue funds, as well as the sustainability if the expense is on-going. In order to preclude the County becoming overly reliant on a particular revenue stream, the County shall maintain the current practice of a diverse mix of property tax and special revenue appropriations.

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 year's 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*

*2018 Recommended Budget*



## GLOSSARY OF TERMS

<b>AAA bond rating:</b>	Highest credit rating available to governments designated by Standard & Poor (S&P).
<b>Adopted Budget:</b>	Budget approved by the County Board via resolution; synonymous with approved budget.
<b>Affordable Housing Program (AHP):</b>	Program administered by the county that aims to promote affordable housing activities for households that are ineligible under federal guidelines, but still in need of assistance – that is, households between 80% and 100% of area median income.
<b>Appropriation:</b>	A legal authorization granted by the County Board to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in the amount and time it may be expended.
<b>Approved Budget:</b>	Budget adopted by the County Board via resolution; synonymous with adopted budget.
<b>Assessed Value:</b>	The value assessed on a property as a basis for levying taxes. An assessment involves identifying the real property within a jurisdiction, listing it, appraising it and placing a value for it on the tax rolls. It is the basis for determining what portion of the total tax burden each property owner will bear.
<b>Audit:</b>	A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's accounting system to determine whether the internal accounting controls are both available and being used.
<b>Bond:</b>	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used to finance capital improvements.
<b>Capital Outlay:</b>	The amount budgeted and appropriated for purchase of land, buildings, equipment, improvements, software and furniture having an expected life of longer than two years and meeting the County's capital asset policy threshold.
<b>Capital Projects:</b>	The amount of funds budgeted and appropriated to be used for the construction, development and/or rehabilitation of facilities and information technology equipment.
<b>Carryovers:</b>	The transfer or continuance of an appropriation from one fiscal year to the next due to a project or program not being completed.
<b>Case Records Information Management System (CRIMS):</b>	An information tracking system utilized by the Lake County Circuit Clerk's office.
<b>CB Approved:</b>	Approved by the County Board.
<b>Charges for Service:</b>	User charges for services provided by the County to those specifically benefiting from those services.
<b>Corporate Capital Improvement Plan (CCIP):</b>	A multi-year planning tool for the identification of needed capital projects, and for the selection, scheduling and financing of those projects.
<b>Commodities:</b>	The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, gasoline and oil, building & grounds equipment, vehicle maintenance supplies, other operating supplies and employee recognition.
<b>Community Development Block Grant (CDBG):</b>	Provides funds for community development activities including public infrastructure, housing activities, economic development and job training programs, and public service activities.

<b>Contractual:</b>	The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.
<b>Corporate Fund:</b>	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.
<b>County Administration:</b>	The chief administrative department within the County of Lake that provides support to the County Board, directs the County's annual legislative program, communications and media efforts, assists and coordinates the functions of all departments and agencies of Lake County government.
<b>County Board (CB):</b>	Elected members responsible for governing the County of Lake.
<b>Debt:</b>	A financial obligation resulting from money owed.
<b>Department:</b>	A major administrative division of the County that indicates overall management responsibility for an operation.
<b>DH Request:</b>	The initial revenue and expense budget amounts requested by the Department Head (DH) of each individual department.
<b>Double Appropriation:</b>	Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear 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.
<b>Emergency Shelter Grant (ESG):</b>	Grant program that provides funds for the rehabilitation, renovation or conversion of emergency/transitional shelters, maintenance and operation costs, essential services and homeless prevention activities for homeless individuals and families.
<b>Emergency Telephone System Board (ETSB) Fund:</b>	A special revenue fund established to account revenue collected and spent for the emergency telephone system in Lake County.
<b>Enterprise Fund:</b>	A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.
<b>Equalized Assessed Value (EAV):</b>	Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.
<b>Existing Property:</b>	Property/building that has already been erected or built.
<b>Expanded Program:</b>	Additional resources added to a program already in existence.
<b>Expenses:</b>	Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.
<b>Expenditures:</b>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.
<b>FACE-IT:</b>	An innovative community-based, family focused residential treatment program designed for delinquent youth that strives to help meet the basic needs of troubled youths and families 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.

<b>Financial &amp; Administrative (F&amp;A) Committee:</b>	Responsible for overseeing the annual budget and appropriations, all personnel actions, wages and job classifications, benefits, employee relations, risk management, communications, solid waste management tax, county property, capital improvements, central printing and postage. Responsible for policy issues of the Board of Review, Chief County Assessment Office, County Clerk, 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.
<b>Fiscal Year:</b>	A 12-month period to which the County's annual operating budget applies and at the end of which the County determines its financial position and the results of its operation. The County's fiscal year is from December 1 through November 30 of the following year.
<b>Fund:</b>	An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance:</b>	The fund equity of governmental funds. Changes in fund balances are the result of the difference of revenues and expenditures. Fund balances increase when revenues exceed expenditures and decrease when expenditures exceed revenues.
<b>Governmental Accounting Standards Board (GASB):</b>	Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
<b>General Fund:</b>	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term Corporate Fund.
<b>General Obligation (GO) Bonds:</b>	Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from the Debt Service Fund, and these bonds are backed by the full faith and credit of the issuing government.
<b>General Operating Expense (GOE):</b>	A budget in the Corporate Fund that supports debt service, grants to outside agencies, certain consulting and legislative support activities, the contingency fund, and all capital outlay for the Corporate Fund departments.
<b>Generally Accepted Accounting Principles (GAAP):</b>	Conventions, rules and procedures that serve as the norm for the fair presentation of financial statements.
<b>Government Funds:</b>	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. In essence, these funds are accounting segregation of financial resources. Under current Generally Accepted Accounting Principles (GAAP), there are four governmental fund types: general, special revenue, debt service and capital projects.
<b>Health &amp; Community Services (HCS) Committee:</b>	Responsible for policy issues related to the Lake County Health Department, Tuberculosis Clinic, Regional Superintendent of Schools, Veteran's Assistance Commission, 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.
<b>Health Department Fund:</b>	A major governmental fund that accounts for resources legally restricted to supporting expenditures for the health department related programs.
<b>HOME Investment Partnership Program (HOME):</b>	Provides funds for down payment and/or closing cost assistance for homebuyers, the construction or rehabilitation of single or multi-family housing units, along with other types of housing assistance. This is principally for low and moderate income residents or for special needs housing.
<b>Illinois Municipal Retirement Fund (IMRF):</b>	A special revenue fund established to account for employer contributions to IMRF.
<b>Interest:</b>	Interest income on County funds invested.

<b>Intergovernmental:</b>	Funds exchanged between federal, state and/or other local government sources.
<b>Joint Committee:</b>	Consists of the Financial and Administrative Committee and the standing committee responsible for respective departments.
<b>Lake County Strategic Plan:</b>	Specified goals/objectives established by the county board and identified as highest priorities.
<b>Law &amp; Judicial (L&amp;J) Committee:</b>	Responsible for budgetary matters of probation services fee, court automation fee, court documentation fee and oversight of the Emergency Telephone System Board (911).
<b>Levy:</b>	(verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed the County.
<b>Modified Accrual Basis of Accounting:</b>	The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under this method, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 90 days of the end of the current fiscal period (except for certain Winchester House and Health Department reimbursable grants, for which available is defined as 270 days). Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.
<b>Planning, Building and Zoning (PBZ) Committee:</b>	Responsible for land use planning, comprehensive planning, building and zoning issues and Northern Illinois Planning Commission matters.
<b>Program:</b>	On-going services that are regularly provided to residents and business or to internal customers either by employees or by contract.
<b>Property Taxes:</b>	Funds levied on real property according to the property's valuation and tax rate.
<b>Proprietary Funds:</b>	The classification used to account for a County's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The Generally Accepted Accounting Principles (GAAP) used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the Governmental Accounting Standards Board (GASB) has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.
<b>Public Works &amp; Transportation (PWT) Committee:</b>	Responsible for policy issues of the Public Works Department and the Division of Transportation. Members of this committee are further responsible for a number of local and regional agencies and taxing bodies.
<b>Reserve Fund:</b>	A portion of a fund restricted for a specific purpose.
<b>Revenue:</b>	Funds the government receives as income, including such items as tax receipts, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
<b>Rules Committee:</b>	Reviews the Rules of Order and Operational Procedures which guide how the county board operates and recommends changes when necessary.
<b>Status-Quo Budget:</b>	A budget that reflects no new positions or programs during the Department Head request stage. The status-quo budget does not include carryovers.

<b>Stormwater Management Commission (SMC) Fund:</b>	A fund established to account for the special tax collections and expenditures associated with the management and mitigation of the effects of urbanization on stormwater drainage, including the design, planning, construction, operation and maintenance of facilities provided for in the stormwater management plan.
<b>Stormwater Infrastructure Repair Fund (SIRF):</b>	A fund established to support infrastructure repairs for the County's stormwater management system.
<b>Supportive Housing Program (SHP):</b>	Assists homeless individuals and families through a Continuum of Care Homeless Assistance grant. The SHP program provides funds for acquisition, rehabilitation, leasing, supportive services, operating and administrative costs of transitional housing programs for the homeless and permanent housing for homeless persons with disabilities.
<b>Tax Levy:</b>	The total amount to be raised by general property taxes for operating and debt service purposes.
<b>Tax Rate:</b>	The amount of tax levied for each \$100 of assessed valuation.
<b>Truth-In Taxation:</b>	An act that provides taxpayers with the means to check and review local government spending. It requires the County to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent (5%).
<b>Tuberculosis Clinic Fund:</b>	A fund established to account for the cost of care and treatment of persons afflicted with tuberculosis.
<b>Veteran's Assistance Fund:</b>	A fund established to account for the cost of providing assistance to indigent war veterans and their families.
<b>Winchester House Fund:</b>	A fund established to account for the operations of the County's skilled nursing facility.
<b>Y-T-D Obligations:</b>	The total amount of expenses plus encumbrances as of the date of the report

## LIST OF ACRONYMS

<b>ADT :</b>	Average Daily Traffic	<b>IEPD:</b>	Information Exchange Package Documentation
<b>AHP :</b>	Affordable Housing Program	<b>IMRF:</b>	Illinois Municipal Retirement Fund
<b>BOCA:</b>	Building Officials & Code Administrators	<b>IT:</b>	Information & Technology
<b>BOSS:</b>	Back Office Solution System	<b>JCAHO:</b>	Joint Commission on the Accreditation of Healthcare Organizations
<b>CAFR:</b>	Comprehensive Annual Financial Report	<b>L&amp;J:</b>	Law & Judicial Committee
<b>CARS:</b>	Capacity Analysis Record System	<b>LC AHP:</b>	Lake County Affordable Housing Program
<b>CB:</b>	County Board	<b>LC:</b>	Lake County
<b>CCAO:</b>	Chief County Assessment Office	<b>LCDOT:</b>	Lake County Department of Transportation
<b>CCIP:</b>	Corporate Capital Improvement Plan	<b>LCHD/CHC:</b>	Lake County Health Department/Community Health Center
<b>CDBG:</b>	Community Development Block Grant	<b>LCHD:</b>	Lake County Health Department
<b>CFDA:</b>	Catalog of Federal Domestic Assistance	<b>LCTV:</b>	Lake County Television
<b>CHC:</b>	Community Health Center	<b>M/A-Com:</b>	Outside Radio Maintenance Services Provider
<b>CIP:</b>	Capital Improvement Plan/Project	<b>MDI:</b>	Medical Information Database
<b>COBRA:</b>	Consolidated Omnibus Budget Reconciliation Act	<b>MHz:</b>	Megahertz
<b>CPC:</b>	Corridor Planning Council	<b>NEFPA:</b>	North East Facilities Planning Area
<b>CPI:</b>	Consumer Price Index	<b>NOFA:</b>	Notice of Funding Availability
<b>CRIMS:</b>	Case Records Information Management System	<b>NPDES:</b>	National Pollutant Discharge Elimination System
<b>CV:</b>	Civil	<b>NSP:</b>	Neighborhood Stabilization Program
<b>DH:</b>	Department Head	<b>NVRA:</b>	National Voter Registration Act
<b>DOT:</b>	Department of Transportation (Lake County)	<b>PBX:</b>	Private Branch Exchange (Private Telephone Network)
<b>EAV:</b>	Equalized Assessed Value	<b>PBZ:</b>	Planning, Building & Zoning Committee
<b>ESG:</b>	Emergency Shelter Grant	<b>PIN:</b>	Parcel Identification Number
<b>ETSB:</b>	Emergency Telephone System Board	<b>PTELL:</b>	Property Tax Extension Limitation Law
<b>F&amp;A:</b>	Financial & Administrative Committee	<b>PW:</b>	Public Works
<b>FACE-IT:</b>	Family And Community Engaged In Treatment program	<b>PWT:</b>	Public Works & Transportation Committee
<b>FAS:</b>	Finance and Administrative Services Department	<b>ROI:</b>	Return On Investment
<b>FCC:</b>	Federal Communications Commission	<b>RTA:</b>	Regional Transportation Authority
<b>FCI:</b>	Facilities Condition Index	<b>SHP:</b>	Supportive Housing Program (National)
<b>FICA:</b>	Federal Insurance Contributions Act	<b>SIRF:</b>	Stormwater Infrastructure Repair Fund
<b>FOIA:</b>	Freedom of Information Act	<b>SMC:</b>	Stormwater Management Commission
<b>FQHC:</b>	Federally Qualified Health Center	<b>SSA:</b>	Special Service Area
<b>FTE:</b>	Full Time Equivalent	<b>SWALCO:</b>	Solid Waste Agency of Lake County
<b>GAAP:</b>	Generally Accepted Accounting Principles	<b>TB:</b>	Tuberculosis
<b>GASB:</b>	Governmental Accounting Standards Board	<b>TIF:</b>	Tax Increment Financing
<b>GIS:</b>	Geographic Information System	<b>TMC:</b>	Transportation Management Center
<b>GFOA:</b>	Government Finance Officers Association	<b>TR:</b>	Traffic
<b>GO:</b>	General Obligation bond debt	<b>UDO:</b>	Unified Development Ordinance
<b>GOE:</b>	General Operating Expense	<b>USPS:</b>	United States Postal Service
<b>HCS:</b>	Health & Community Services Committee	<b>VAC:</b>	Veteran's Assistance Commission
<b>HD:</b>	Health Department	<b>WH:</b>	Winchester House
<b>HLD:</b>	Health, Life, and Dental	<b>WIC:</b>	Women, Infant and Children program
<b>HMIS:</b>	Homeless Management Information System	<b>YTD:</b>	Year-to-Date
<b>HUD:</b>	Housing and Urban Development		
<b>IDOT:</b>	Illinois Department of Transportation		
<b>IDPH:</b>	Illinois Department of Public Health		