



The legacy and service of long-time Lake County Board Member Audrey H. Nixon will be remembered as the pedestrian bridge connecting the new Lake County Courthouse and the Lake County Building is named in her honor. The County Board approved a commemorative display at the entry of the bridge that was funded through private donations. Nixon passed away in 2017 after 35 years of public service to Lake County.

The new eight-story, 200,000 sq. foot court tower houses 12 new courtrooms, jury assembly space, various administrative services and room for six future courtrooms. The tower construction began in June 2016 and opened to the public July 30, 2018.



RECOMMENDED

2019 ANNUAL BUDGET

INVESTING IN PEOPLE AND OUR COMMUNITIES



LAKE COUNTY,
ILLINOIS

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*To: Carol Calabresa, Lake County Board Acting Chairman
Members of the County Board
Citizens of Lake County*

From: Barry Burton, County Administrator
Patrice Sutton, Director, Finance and Administrative Services

Re: Fiscal Year 2019 Budget

We are pleased to present the recommended 2019 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 the County's employees, infrastructure, citizens' health and well-being, justice system and much more. 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.

In an effort to provide some relief to taxpayers, the County Board directed that the FY19 budget be developed by keeping the County's property tax levy flat. The only increase in property tax revenue will come from growth on new property.

Creating a balanced budget continues to be a challenge since revenues are leveling off, or in some cases are declining, while the cost of operations continues to increase. Nevertheless, thanks to efficiencies from shared services, technology, and operational improvements, it was possible to include some new program requests. Departments submitted more than \$3.4 million in new program requests. Not all could be funded but following a thorough review of the submissions and using data to drive our decisions, several new program requests were included in the proposed budget, including eight new full-time positions.

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 ongoing infrastructure maintenance projects to sustain the life of our assets, are dedicated to saving up reserves for future capital projects, and do not use one-time revenue sources for ongoing expenses.

In the following pages, you will find the details of the 2019 Budget, as well as examples of data and measurements that are influencing spending decisions. This budget is shaped by, and reflects, our strategic plan and Board approved budget policies, which directly guide 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, as efficiently as possible.

Respectfully submitted,



Barry Burton
County Administrator



Patrice Sutton
Director of Finance and Administrative Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Lake
Illinois**

For the Fiscal Year Beginning

December 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Lake County for the fiscal year beginning December 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operating guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. Lake County believes this current budget continues to conform to program requirements and will be submitting the adopted budget for FY2019 to GFOA to determine its eligibility for another award.

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2019 Recommended Budget

Fiscal Year 2019 Budget Overview

The Fiscal Year 2019 (FY19) Annual Budget totals \$525,557,155, which is 2.6% or \$13.2 million higher than the FY18 Budget. Total revenue for all funds is \$527,795,747. The difference between revenue and expense is a surplus of \$2.2 million.

The FY19 Budget is a responsible and prudent budget that maintains, or in some limited cases, expands service levels. It is reflective of Lake County's Mission, Vision, Values, Strategic Initiatives and Strategic Goals.



Our Mission

Deliver exceptional, financially sustainable services that promote a safe and healthy community while enhancing economic vitality.

Our Vision

Lake County is a place where people, families and businesses thrive, and its government is recognized as an innovative leader and model of excellence so present and future generations enjoy the highest quality of life.

Lake County's elected officials, executive leadership, and staff embrace Lake County's values of Leadership, Fiscal Responsibility, Exceptional Service, Operational Excellence and Environmental Stewardship and use these to influence operational and budget decisions.

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

- *Provide Public Safety and Advance an Integrated, Data-Driven Justice System*
- *Enhance Economic Opportunities*
- *Improve Transportation*
- *Promote a Sustainable Environment*
- *Build Healthy, Inclusive and Resilient Communities*

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

The County follows a thoughtful process for budget preparation with guidance throughout the process from the County Board. The Budget Policies for the FY19 Annual Budget were approved by the Board in May 2018. These policies directed that the budget be presented with a property tax freeze. This meant that the additional tax levy allowed under the Consumer Price Index (CPI) would not be included; however, growth related to new property would be included. This has been estimated to be a \$900,000 increase in the FY19 budget.

Revenue

Property tax makes up only about 1/3 of the total revenue in the annual budget. The budget policies direct diversified revenue sources and a regular review of charges for service, fees, fines, licenses and permits to ensure that they appropriately offset related expenses. This diversification is critical because some of the County's other revenue streams are economically sensitive or subject to the State budget process. For example, sales tax is projected to increase slightly, while income tax is budgeted to increase by \$1 million after a reduction in the State diversion from 10% to 5%. While licenses are up slightly, fines and forfeitures are down 16.2%. Intergovernmental revenue (revenue from other governmental organizations) is up \$7.7 million, primarily in grant revenue and reimbursements from other governments in joint transportation capital projects. Shared service initiatives remain a significant focus, and this budget reflects an increase in contracts with municipalities for inspections, sheriff, and other services, increasing efficiency and creating cost savings for taxpayers. Overall, across all funds, revenue is up 2.6% or \$13.4 million.



All video gaming revenue continues to be programmed for assistance of gambling addiction and other behavioral health issues. The FY2019 budget includes \$650,000 in grant funding for this purpose.

Expenses

The Finance staff set budget targets for each department that represented a "status quo" budget that would allow them to continue the same programs and services as the prior year. Department staff worked diligently to ensure that they stayed within their budget targets.

Overall, the expense budget is up \$13.2 million or 2.6%. Like most governmental organizations, personnel and related expenses are the largest expense. The County values its employees and their contributions to the important work of the various departments. This budget includes all contractually required salary and wage increases, as well as a modest increase for non-union staff.

Personnel-related costs include the health insurance premiums and pension contributions made on behalf of employees. Health insurance costs are increasing 5.2% or \$1.6 million. In contrast, pension contributions decreased 19% or \$3.6 million due to better than expected investment returns and adjusted actuarial assumptions by the pension fund.

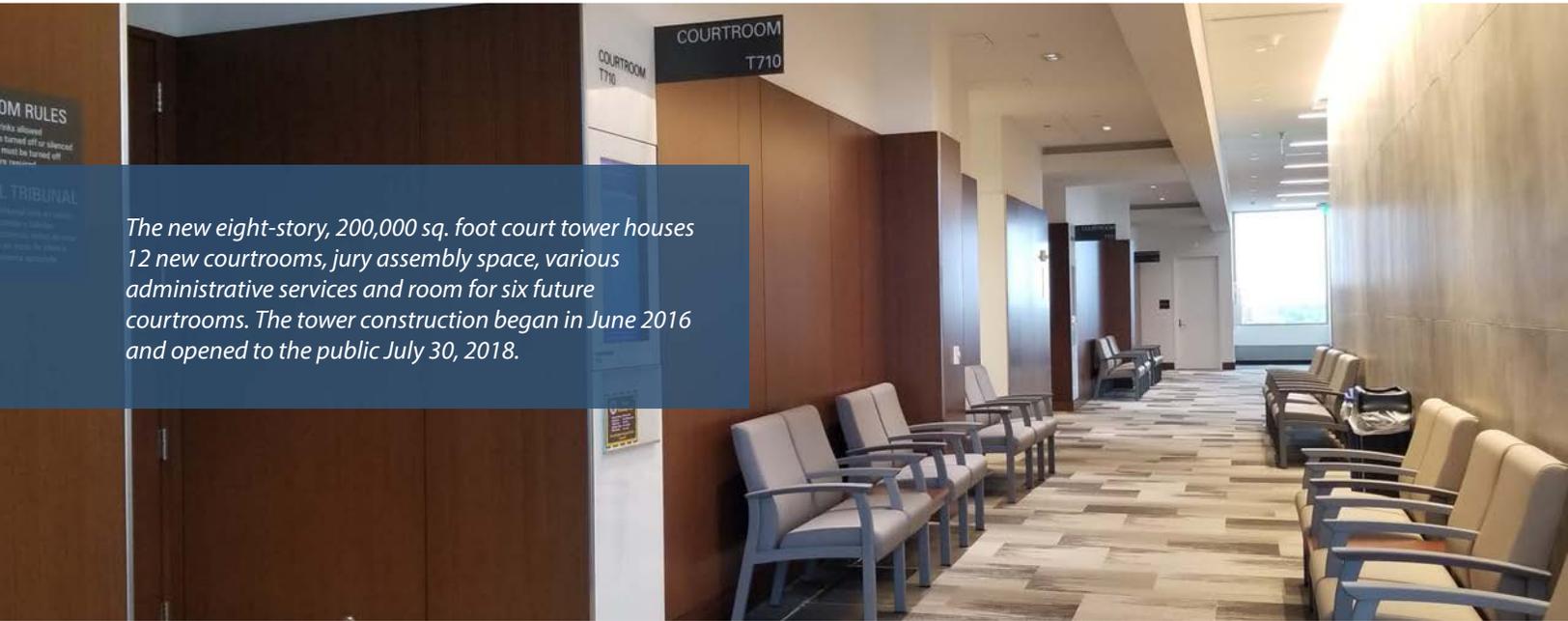
This budget includes additional funding for merit-related increases where earned, a revamped Wellness Program, and subsidized health insurance for part time employees, which is being offered for the first time in FY19. This could be an additional expense of up to \$250,000 to the County.

After several years of full time position decreases, eight new positions were added as a result of New Program requests from departments. The County makes data-driven decisions and each department provided justification for the needed positions. These positions in several different departments will help to expand and enhance services, fill operational gaps, and improve timeliness.

This budget includes a 5.7% increase in contractual expenses. Staff augmentation, consultants, and other professional services are up \$1.5 million, primarily in Information Technology and in capital project-related areas. A shift in the technology environment from on-premise systems to Software as a Service ("SaaS") systems means that initial project implementations are less costly capital investments, but that the ongoing annual maintenance costs are greater. The FY19 budget is the first year that significant SaaS fees have been included, contributing to a \$2.1 million increase. Also, with the opening of the new Court Tower, an additional \$600,000 in operational expenses was added for the first full year of operation.

Of the \$65.9 million budgeted for capital in FY19, \$11.6 million will be used for facility and building improvements and \$ 51.4 million is for transportation improvements.

Bonding is used for capital projects that have a long useful life, in order to spread the cost of the asset over its lifetime. For example, approximately 2/3 of the Lake County Courthouse was funded by 30-year bonds. Debt service related to transportation bonds increased approximately \$4.3 million over last year, in accordance with the debt service schedule. During 2018, the Series 2008 General Obligation Bond was refunded, saving about \$300,000 in debt service in this FY2019 budget. This refunding will save over \$2.7 million over the life of the bond through 2027.



The new eight-story, 200,000 sq. foot court tower houses 12 new courtrooms, jury assembly space, various administrative services and room for six future courtrooms. The tower construction began in June 2016 and opened to the public July 30, 2018.

New Program Requests

Because of the slight growth in revenue mentioned above, for the first time in several years, Board members and departments could submit “New Program Requests” or requests for new programming or personnel or an expansion of services or programming. Numerous requests were received, analyzed, and prioritized, and several were able to be included in this proposed budget. Eight new positions were added in departments and areas where data provided a strong justification for the additional personnel, as well as some position adjustments. Voting equipment, security and audio visual equipment, and system replacements are some of the other requests that are recommended. While several requests were included, nearly \$1.3 million in new program requests were unable to be included in the recommended budget.

Property Tax Operating Funds

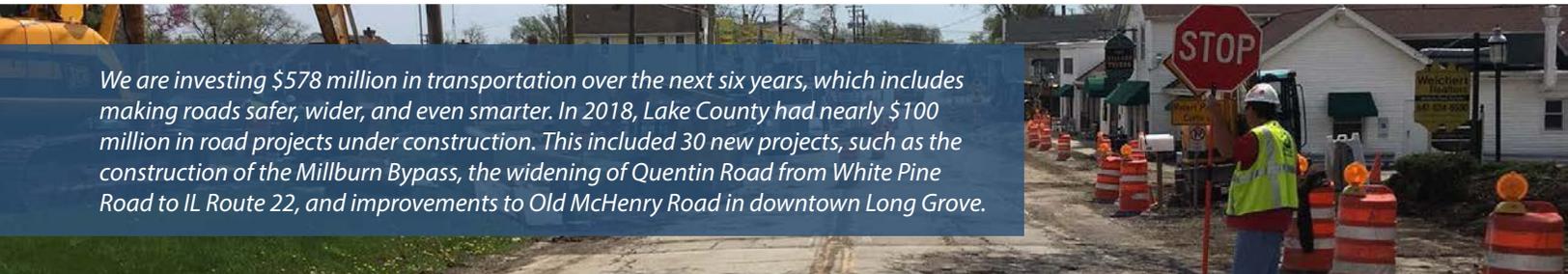
Fourteen of the County’s funds are funded in part by property taxes and support the primary functions of government. These funds are balanced in accordance with the budget policies, with revenues budgeted to offset expenses. Standard contingencies, as stipulated in the budget policies, have been included to absorb unexpected events or circumstances, such as a flood or storm event. The revenue in these funds is down approximately \$3.3 million. Charges for service are down \$ 1.8 million, primarily in property recordings and court-related charges. Intergovernmental revenue is down \$650,000 as the County has not received notification of as much court-related salary reimbursement as in prior years.

On the expense side, capital investment is down \$1.7 million, with about \$1.5 million less in the General Fund specifically. Vehicle and computer replacements follow a prescribed replacement process and capital infrastructure projects are often multi-year and are done in phases. Therefore, it is not unusual for the capital expenditures to vary from year to year.

Special Revenue Funds

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

- Court Document Storage Fund – Revenue in this fund is projected to increase nearly \$600,000 due to an increase in the fee during the last fiscal year. These funds will be used to digitize the Circuit Clerk of the Courts' records as well as to fund the Case Management System replacement.
- HUD Grants – This fund is showing \$1 million in additional funding and expenses this year as grant-funded programming is expanding.
- Public Works Fund – This Enterprise Fund is a self-sufficient fund that supports its operations and capital investments through charges for water and sewer service. Revenue is projected to increase \$3.2 million due to rate increases following a rate study. Expenses in this fund reflect an increase in contractual expenses of \$ 2.1 million, with debt service up \$1 million.
- The Sales Tax for Transportation Fund - Revenue in this fund is budgeted to increase \$6.2 million due to intergovernmental revenue. The County's Division of Transportation works with other government bodies to coordinate transportation projects and complete the work efficiently with as little disruption to County residents as possible. This additional revenue is also programmed in the expense budget as additional work to be completed.



We are investing \$578 million in transportation over the next six years, which includes making roads safer, wider, and even smarter. In 2018, Lake County had nearly \$100 million in road projects under construction. This included 30 new projects, such as the construction of the Millburn Bypass, the widening of Quentin Road from White Pine Road to IL Route 22, and improvements to Old McHenry Road in downtown Long Grove.

Reserves

The County Board's Fund Balance Reserve Policy calls for 1.5 months of cash flow and 15% of the following year's appropriations budget for all Property Tax Operating Funds. Upon the completion of the audit each year, the amount of reserves in excess of the policy are allocated toward the Capital Improvement Program or other one-time needs. Therefore, the County's Unreserved Fund Balance is always in compliance with the policy. Because of the County's long-standing practice to plan for major capital projects, reserves grow over time to cover these commitments. This fiscally conservative practice is looked upon favorably by rating agencies. Lake County is one of only 2% of counties in the United States and two counties in Illinois who received a AAA rating from Moody's and Standard and Poor's.

Outlook

The FY2019 Annual Budget includes sufficient funding to maintain existing staffing levels and programming and to expand in some departments, either to provide additional services or to meet growing needs. This budget also takes the County's Five-Year outlook into consideration, ensuring that short-term decisions do not hamper Lake County's future. This budget includes sufficient contingencies to absorb most unknowns while continuing to incorporate operational efficiencies where possible.

Using this Budget Document

This budget document is intended to provide the detailed information regarding how the County will use the revenues it receives to fund the expenses it incurs during FY19. This overview is followed by additional details about the County including the budget process, demographic and economic information, and an organization chart. The next section entitled Budget Summary provides a more detailed explanation of the County's revenue and expenses. This section also covers personnel count, fund structure and balances, and debt information. A listing of New Program Requests follows.

The remaining sections of the budget provide the detailed line item budgets for each Fund. The Corporate Fund's information is presented by department, since this is the largest of the County's funds which includes most operations. Major changes in the budgets compared to prior years are highlighted. The Capital Improvement Program, Budget and Finance Policies, and Glossary provide additional details near the end of the document.

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2019 Recommended Budget

THE BUDGET PROCESS

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

County Board

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

County Departments

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

You

The public can provide input into the budget and any financial decisions by attending county board and committee meetings, or sharing input with their elected county board members. There is also an opportunity to provide public comment at county board budget meetings every October. Additionally, the County conducts a comprehensive public outreach every four years where residents are invited to provide input into the County's strategic plan.

BUDGET PROCESS

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

County Administrator/ Finance & Administration

The county administrator works with the finance team to develop the budget and continues to provide oversight of the budget all year long. The administrator is also responsible for developing the strategic plan and ensuring the strategic priorities and policies of the County Board are implemented.

Lake County budgets according to Illinois State Statutes, which require all appropriations to end with the fiscal year (which begins December 1).

FY19 BUDGET CALENDAR

1 BUDGET POLICIES	3/7 Preview of FY 2019 Budget Policies by Financial and Administrative Committee (F&A)	4/25 & 5/2 Review of FY 2019 Budget Policies by F&A	5/8 Adoption of FY 2019 Budget Policies	
2 BUDGET PREPARATION	5/21 Distribution of Budget Packages to Departments	7/6 Completed Budgets due in Finance and Administrative Services (FAS)		
3 STAFF BUDGET REVIEW & ANALYSIS	7/16 - 8/24 Budget Reviews with Individual Departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget			
4 BOARD BUDGET REVIEW / ANALYSIS & APPROVAL	10/5 Committee of the Whole Budget Presentation	10/8 Budget Placed on File with County Clerk		
	10/23 JOINT Law & Judicial and F&A Committees (Special Call) JOINT Health & Community Services and F&A Committees (Special Call)			
	10/24 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)			
	10/30 & 10/31 2nd budget reviews with Joint Committees during regular committee meetings, if needed	11/6 & 11/7 3rd budget reviews with Joint Committees during regular committee meetings, if needed		
	11/7 F&A Committee: Final recommended actions to County Board	11/9 Truth-in-Taxation Hearing (if needed for FY 2019 levy)	11/13 For the purpose of adopting the Budget, Appropriation, and Levy Ordinance	
5 NEW FISCAL YEAR	12/1 Start of the fiscal year; All appropriations end with the fiscal year			

Modifications

Emergency Appropriations

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

Line Item Transfers

Appropriate standing committees may approve intra-fund line item (account) transfers more than \$50,000 across account class (personnel services, commodities, contractual, capital outlay and debt service). The County Administrator or the Director of Finance & Administrative Services must approve line item transfers under \$50,000.

Monitor

Budget analysts review the budget versus actual performance with each department to monitor the budget, adjust operations where appropriate, and assist with transfers or emergency appropriation approvals when necessary.

LAKE COUNTY GOVERNMENT OVERVIEW

21 Elected County Board Members

30+ Departments/agencies

8 Elected Officials (Sheriff, State's Attorney, Treasurer, County Clerk, Circuit Court Clerk, Coroner, Recorder of Deeds, Regional Superintendent of Schools)

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).

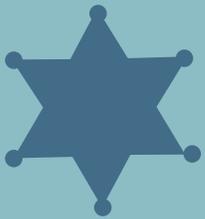
SERVICE AREAS



Public Works & Transportation

Public Works and Division of Transportation

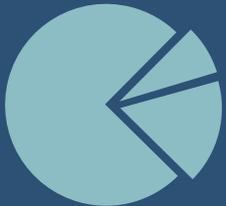
Key Services: maintenance of county roads and traffic signals; traffic management; infrastructure improvements for county roadways; paratransit; bike paths; water and sewer



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



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



Elections & Records

County Clerk, Recorder of Deeds, Treasurer, and Chief County Assessment Office,

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



Planning, Building & Zoning

Planning, Building & Development and Stormwater Management Commission

Key Services: building and development permits; sustainability; flood control

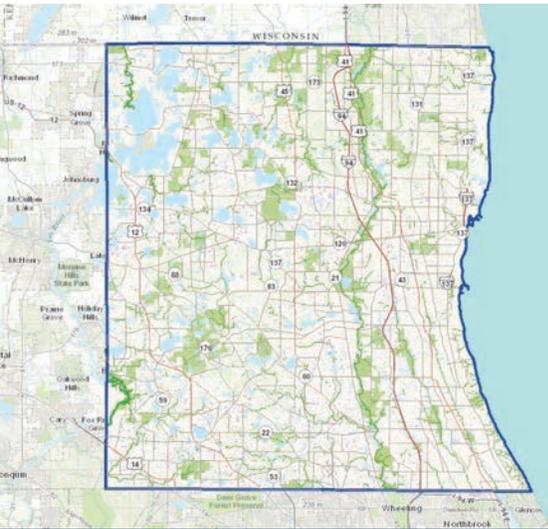


Health & Community Services

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

ABOUT LAKE COUNTY, IL



Location

- 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: 703,520*
- Third largest county in Illinois*

*Source: census.gov



Housing

- Housing units (2017): 263,771
- Median value of owner-occupied housing units (2012-2016): \$246,700
- Homeownership rate (2012-2016): 73.5%
- Households (2012-2016): 243,276



Health and Recreation

- 29,200+ acres of land managed by Lake County, offering educational, recreational and cultural opportunities for all ages
- 100+ beaches
- 250+ public swimming pools
- 650+ local parks
- 6 state parks
- 154 miles of trails for outdoor recreation
- 170 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: \$79,886 (The highest in the state)
- Per capita money income: \$40,655
- Unemployment in Lake County: 4.0%*
Illinois: 4.3% (not seasonally adjusted)*
U.S.: 4.1% (not seasonally adjusted)*
- 30,000+ businesses
(12 Fortune 500 companies)
- 89.8% of residents age 25+ have graduated high school, and 43.7% have a bachelor's degree or higher (2012-2016)

*Source: Illinois Department of Employment Security

ABOUT LAKE COUNTY, IL

Top Ten Taxpayers in Lake County

Rank	Taxpayer
1	Abbott Laboratories
2	Gurnee Mills/Gurnee Properties Associates
3	Discover Properties LLC
4	Walmart Stores Inc.
5	Marvin F. Poer & Company
6	Midwest Family Housing LLC
7	Scott Dessing Sr Mgr Taxation
8	Baxter Healthcare Corp/Travenol Laboratories
9	Colliers International
10	Property Tax Services Co.

Rank	Employer	# of Employees
1	Abbott Laboratories	9,000
2	Aon Hewitt Associates	4,000
3	Baxter Healthcare Corp.	4,000
4	AbbVie Inc.	4,000
5	Discover Financial Svc Ins	2,976
6	Walgreens Boots Alliance Inc.	2,100
7	Visual Pak	2,000
8	Baxter International	1,900
9	Advocate Condell Medical Ctr	1,800
10	CDW Corp	1,800

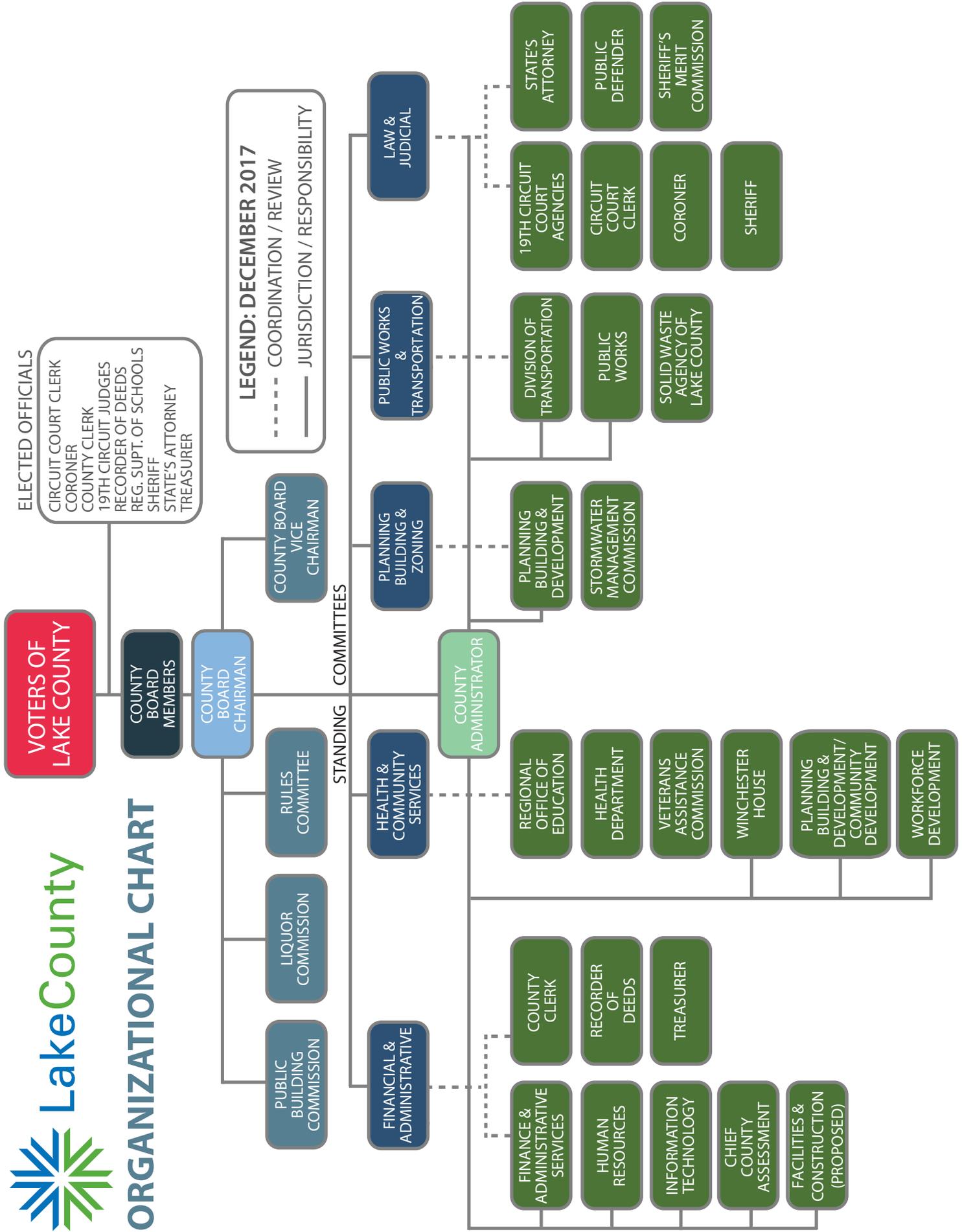
Top Ten Employers in Lake County

Bond Rating

Lake County has AAA bond ratings from Standard & Poor's and Moody's Investors Services. Bond ratings are based on a thorough analysis of fiscal policy, debt management, the balance of revenues with public spending, and current and long-term fiscal outlook. The fact that Lake County has maintained the highest possible bond rating given to local governments, is a testament to the prudent financial management of the County Board and staff. In the most recent rating of the GO Bonds, the rating agencies highlighted the County's large, strong economic base, well-managed financial operations and financial policies, healthy reserves, and liquidity, which provide financial flexibility, and manageable debt position as the rationale for the outstanding rating.



ORGANIZATIONAL CHART



Budget Summary

2019 Recommended Budget

OVERALL BUDGET SUMMARY

The following chart shows the FY2019 Budget compared to the FY2018 and FY2017 Budgets.

APPROPRIATION COMPARISON					
Fund Type	FY2017	FY2018	FY2019	% Change (FY2018 to FY2019)	
Property Tax - Operating	\$ 326,548,313	\$ 332,655,684	\$ 329,374,160	(0.99%)	
Property Tax - Capital	\$ 12,463,300	\$ 12,233,505	\$ 12,233,500	0.00%	
Special Revenue	\$ 65,801,223	\$ 65,296,055	\$ 73,327,692	12.30%	
Debt Service	\$ 12,038,990	\$ 13,110,440	\$ 17,111,359	30.52%	
Internal Service	\$ 45,189,420	\$ 45,204,401	\$ 46,663,528	3.23%	
Enterprise	\$ 38,436,658	\$ 40,925,850	\$ 43,890,997	7.25%	
Special Service Areas	\$ 2,950,927	\$ 2,954,244	\$ 2,955,919	0.06%	
Totals	\$ 503,428,831	\$ 512,380,179	\$ 525,557,155	2.57%	

The budget for **Property Tax - Operating Funds** reflects funding from a variety of sources. Only about 1/3 of our budget comes from property taxes. When combined with the **Property Tax - Capital Funds** budget, total expected operating expenditures decreased by nearly 1%.

Special Revenue Funds serve a variety of special purposes. The increase of 12% primarily is the result of capital projects activity and increased grant funding.

Debt Service Funds provide for the payment of principal and interest for General Obligation (G.O.) debt and is increased by nearly 31% according to the planned increase in the debt service schedules.

The only **Internal Service Fund**, the Health, Life, & Dental Insurance Fund, increased as health care costs are expected to increase for FY2019.

Increased contractual costs for water and sewage treatment and infrastructure improvements in Public Works increased the **Enterprise Fund** budget by 7.25%.

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 essentially flat for FY2019.

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 FY2019 BUDGET
OVERALL SUMMARY

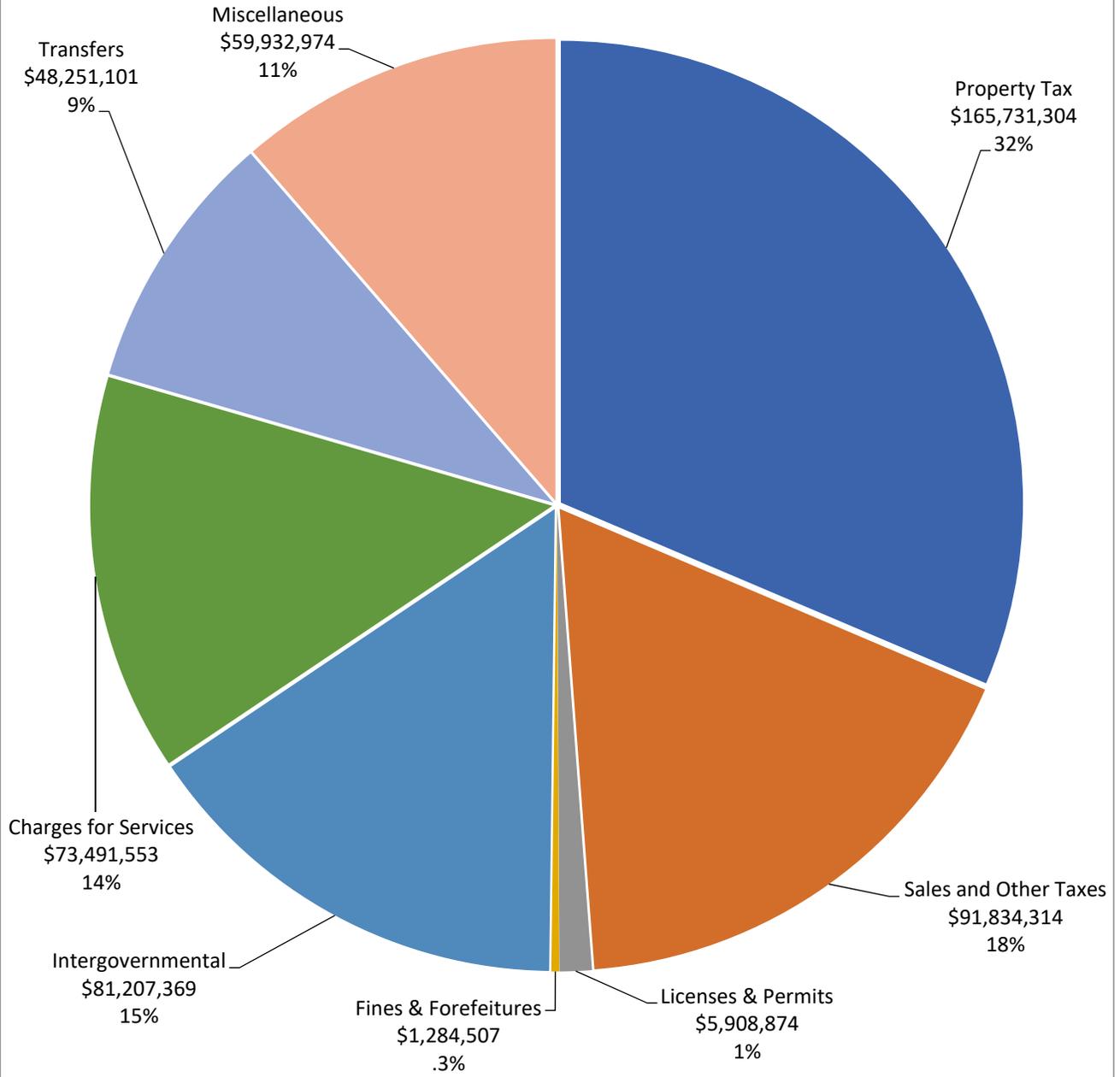
	Appropriation	Revenue	Levy	Cash	Levy Change		Estimated Rate	Maximum Rate		
					Percent	Dollars				
Government Funds	PROPERTY TAX FUNDS									
	OPERATING FUNDS									
	General Fund	185,357,001	110,937,286	82,798,191	(8,378,476)	3.27%	2,618,856	0.31040	N/A	
	FICA	12,430,567	11,000	11,000,000	1,419,567	10.01%	1,000,793	0.04124	N/A	
	IMRF	14,638,771	25,450	14,500,000	113,321	-19.64%	(3,544,654)	0.05436	N/A	
	Liability Insurance and Risk Fund	6,511,823	682,143	5,000,000	829,680	-3.84%	(199,713)	0.01874	N/A	
	Veterans Assistance Commission	521,030	39,091	500,000	(18,061)	99.87%	249,831	0.00187	0.04000	
	Health Department	76,189,932	56,559,267	17,500,000	2,130,665	3.53%	596,448	0.06561	0.15000	
	Stormwater Management	2,875,921	936,061	1,000,000	939,860	-0.02%	(155)	0.00375	0.20000	
	Division of Transportation	20,679,083	4,942,430	15,000,000	736,653	0.39%	58,010	0.05623	0.20000	
	Hulse Detention Center	7,604,088	4,713,795	1,000,000	1,890,293	-0.02%	(155)	0.00375	0.10000	
	Winchester House	1,836,000	0	1,836,000	0	7.66%	130,588	0.00688	0.10000	
	TB Clinic	729,944	121,077	300,000	308,867	-0.03%	(98)	0.00112	0.15000	
	SUB TOTAL OPERATING	329,374,160	178,967,600	150,434,191	(27,631)	0.61%	909,752	0.56396		
			329,401,791							
	CAPITAL FUNDS									
	Bridge Tax	3,948,200	45,360	3,902,840	0	0.00%	(0.06)	0.01463	0.25000	
	Matching Tax	8,285,300	25,701	8,259,599	0	0.00%	130.50	0.03096	0.05000	
	SUB TOTAL CAPITAL	12,233,500	71,061	12,162,439	0	0.00%	130.44	0.04560		
			12,233,500							
	TOTAL PROPERTY TAX FUNDS	341,607,660	179,038,661	162,596,630	(27,631)	0.563%	909,882	0.60956		
			341,635,291							
	TRUTH-IN-TAXATION EFFECT:									
	Government Funds	SPECIAL REVENUE FUNDS								
		Probation Services Fee	2,529,700	1,727,619	0	802,081				
		Law Library	466,100	435,800	0	30,300				
		Transportation Safety Highway Hire-back Fund	77,390	55,000	0	22,390				
		Children's Waiting Room Fund	189,784	185,500	0	4,284				
		Neutral Site Custody Exchange Fee	160,000	124,700	0	35,300				
		Court Automation	1,678,361	1,001,000	0	677,361				
		Circuit Clerk Electronic Citation Fund	0	61,000	0	(61,000)				
		Court Document Storage	381,500	1,037,000	0	(655,500)				
		Recorder Automation	1,353,872	1,353,715	0	157				
		Vital Records Automation	69,796	73,400	0	(3,604)				
		State's Attorney Records Automation	55,000	50,000	0	5,000				
		GIS Automation Fee	2,072,000	2,072,000	0	0				
Tax Sale Automation Fee		92,700	90,770	0	1,930					
Coroner Fees		154,332	135,300	0	19,032					
Motor Fuel Tax		10,757,154	10,757,154	0	0					
Sales Tax for Transportation & Public Safety		41,799,316	41,799,316	0	0					
Solid Waste Management Tax		150,000	151,635	0	(1,635)					
HUD Grants		5,819,420	5,819,420	0	0					
Workforce Development		5,521,267	5,521,267	0	0					
TOTAL SPECIAL REVENUE FUNDS		73,327,692	72,451,596	0	876,096					
DEBT SERVICE FUNDS										
2018 GO Bonds		2,566,750	2,566,750	0	0					
2010A Taxable GO Bonds		1,596,634	1,596,634	0	0					
2011A Tax Exempt GO Bonds		965,200	965,200	0	0					
2013 GO Road Bonds		6,947,050	6,947,050	0	0					
2015 GO Alternate Bond		5,035,725	5,035,725	0	0					
TOTAL DEBT SERVICE FUNDS	17,111,359	17,111,359	0	0						
Proprietary Funds	INTERNAL SERVICE FUND									
	Health, Life & Dental Insurance	46,663,528	46,429,528	0	234,000					
	ENTERPRISE FUND									
Public Works	43,890,997	47,033,009	178,845	(3,320,857)						
TOTALS:										
	522,601,236	362,064,153	162,775,475	(2,238,392)						
Special Service Areas	SPECIAL SERVICE AREA FUNDS									
	Special Service Area #8 Loon Lake	50,000	0	50,000	0					
	Special Service Area #12 The Woods of Ivanhoe	34,490	90	34,400	0					
	Special Service Area #17 Ivanhoe Estates	56,640	0	56,640	0					
	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	259,789	200	259,789	(200)					
	Special Service Area #16	2,555,000	0	2,555,000	0					
TOTAL SPECIAL SERVICE AREA FUNDS	2,955,919	290	2,955,829	(200)						
GRAND TOTAL										
	525,557,155	362,064,443	165,731,304	(2,238,592)						

527,795,747

FY2019 Approved Budget without Double Appropriation

	FY2019 Appropriation	FY2019 Budget without Double Appropriation	Amount that is Double Appropriated
	PROPERTY TAX FUNDS		
	OPERATING FUNDS		
General Fund	185,357,001	184,414,268	542,733
FICA	12,430,567	0	12,430,567
IMRF	14,638,771	0	14,638,771
Liability Insurance and Risk Fund	6,511,823	6,468,519	43,304
Veterans Assistance Commission	521,030	478,742	42,288
Health Department	76,189,932	76,084,432	105,500
Stormwater Management	2,875,921	2,686,582	189,339
Division of Transportation	20,679,083	19,186,373	1,492,710
Hulse Detention Center	7,604,088	6,862,590	741,498
Winchester House	1,836,000	1,836,000	0
TB Clinic	729,944	686,831	43,113
SUBTOTAL OPERATING FUNDS	329,374,160	298,704,337	30,269,823
	CAPITAL FUNDS		
Bridge Tax	3,948,200	3,948,200	0
Matching Tax	8,285,300	8,285,300	0
SUBTOTAL CAPITAL FUNDS	12,233,500	12,233,500	0
TOTAL PROPERTY TAX FUNDS	341,607,660	310,937,837	30,269,823
	SPECIAL REVENUE FUNDS		
Probation Services Fee	2,529,700	2,509,700	20,000
Law Library	466,100	419,800	46,300
Transportation Safety Highway Hire-back Fund	77,390	77,390	0
Children's Waiting Room Fund	189,784	175,504	14,280
Neutral Site Custody Exchange Fee	160,000	160,000	0
Court Automation	1,678,361	1,662,618	15,743
Court Document Storage	381,500	381,500	0
Recorder Automation	1,353,872	1,321,093	32,779
Vital Records Automation	69,796	68,052	1,744
State's Attorney Records Automation	55,000	55,000	0
GIS Automation Fee	2,072,000	2,072,000	0
Tax Sale Automation Fee	92,700	92,700	0
Coroner Fees	154,332	139,332	15,000
Motor Fuel Tax	10,757,154	10,757,154	0
Sales Tax for Transportation & Public Safety	41,799,316	41,799,316	0
Solid Waste Management Tax	150,000	150,000	0
HUD Grants	5,819,420	5,716,417	103,003
Workforce Development	5,521,267	5,265,555	255,712
TOTAL SPECIAL REVENUE FUNDS	73,327,692	72,823,131	504,561
	DEBT SERVICE FUNDS		
2008 GO Bonds	2,566,750	0	2,566,750
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	6,947,050	6,947,050	0
2015 GO Alternate Bond	5,035,725	5,035,725	0
TOTAL DEBT SERVICE	17,111,359	11,982,775	5,128,584
	INTERNAL SERVICE FUND		
Health, Life & Dental Insurance	46,663,528	12,236,837	34,426,691
	ENTERPRISE FUND		
Public Works	43,890,997	41,683,105	2,207,892
	SPECIAL SERVICE AREA FUNDS		
Special Service Area #8 Loon Lake	50,000	48,200	1,800
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 Construction	259,789	259,789	0
Special Service Area #16	2,555,000	2,555,000	0
TOTAL SPECIAL SERVICE AREA FUNDS	2,955,919	2,954,119	1,800
GRAND TOTAL	525,557,155	452,617,805	72,539,351

Lake County FY2019 Revenue by Category



**Lake County Revenues by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
Property Tax Operating Funds						
F101	General Fund	Property Taxes	73,947,266	80,188,079	80,188,079	82,798,191
		Other Taxes	48,116,855	47,401,000	47,401,000	48,841,000
		Licenses & Permits	3,710,937	3,700,540	3,700,540	3,750,295
		Fines and Forfeitures	1,296,205	1,629,507	1,629,507	1,352,100
		Intergovernmental	13,504,820	12,678,179	13,201,573	12,319,766
		Charges for Services	15,458,300	15,892,858	15,892,858	14,136,886
		Transfers	19,117,387	22,990,403	22,990,403	20,340,174
		Miscellaneous	10,394,590	10,700,523	10,700,523	10,197,065
Total	101		185,546,361	195,181,088	195,704,483	193,735,477
F202	FICA	Property Taxes	10,951,827	10,000,000	10,000,000	11,000,000
		Other Taxes	21,852	-	-	-
		Miscellaneous	9,695	4,836	4,836	11,000
Total	202		10,983,374	10,004,836	10,004,836	11,011,000
F204	IMRF	Property Taxes	17,711,990	18,046,230	18,046,230	14,500,000
		Other Taxes	35,328	17,500	17,500	17,500
		Miscellaneous	8,811	2,231	2,231	7,950
Total	204		17,756,129	18,065,961	18,065,961	14,525,450
F206	Liability Insurance and Risk	Property Taxes	5,575,579	5,200,000	5,200,000	5,000,000
		Other Taxes	11,168	7,000	7,000	7,000
		Transfers	39,231	36,855	36,855	23,747
		Miscellaneous	470,837	651,396	651,396	651,396
Total	206		6,096,815	5,895,251	5,895,251	5,682,143
F208	Veterans Assistance Commission	Property Taxes	258,833	250,000	250,000	500,000
		Other Taxes	625	500	500	500
		Intergovernmental	25,000	-	-	-
		Transfers	35,518	32,489	32,489	36,591
		Miscellaneous	1,314	2,000	2,000	2,000
Total	F208		321,291	284,989	284,989	539,091
F210	Health Department	Property Taxes	16,733,183	16,905,339	16,905,339	17,500,000
		Other Taxes	34,419	-	-	-
		Licenses & Permits	2,074,417	2,119,530	2,119,530	2,158,579
		Fines and Forfeitures	30,179	32,000	32,000	30,658
		Intergovernmental	41,075,298	42,279,111	45,468,694	43,530,225
		Charges for Services	3,170,736	3,719,614	3,719,614	3,560,078
		Transfers	7,389,969	7,870,199	7,870,199	6,980,266
		Miscellaneous	209,956	351,073	370,573	299,461
Total	F210		70,718,156	73,276,866	76,485,949	74,059,267
F212	Stormwater Management	Property Taxes	1,692,830	1,000,000	1,000,000	1,000,000
		Other Taxes	3,705	2,600	2,600	2,600
		Intergovernmental	2,871,644	308,599	1,540,202	372,100
		Charges for Services	361,001	320,000	320,000	320,000
		Transfers	258,062	261,625	261,625	237,816
		Miscellaneous	164,553	3,545	3,545	3,545
Total	F212		5,351,796	1,896,369	3,127,972	1,936,061
F214	Division of Transportation	Property Taxes	14,053,117	14,943,515	14,943,515	15,000,000
		Other Taxes	27,825	13,500	13,500	13,500
		Intergovernmental	527,159	489,300	489,300	516,496
		Charges for Services	1,778,700	1,872,627	1,872,627	1,959,787
		Transfers	2,514,526	1,790,531	1,790,531	2,375,434
		Miscellaneous	146,140	860,102	860,102	77,213
Total	F214		19,047,467	19,969,575	19,969,575	19,942,430
F216	Hulse Detention Center	Property Taxes	995,666	1,000,000	1,000,000	1,000,000
		Other Taxes	2,867	-	-	-
		Intergovernmental	3,338,564	3,591,585	3,591,585	3,268,637
		Charges for Services	9,076	11,000	11,000	9,000
		Transfers	1,268,618	1,272,052	1,272,052	1,369,667
		Miscellaneous	76,984	61,491	61,491	66,491
Total	F216		5,691,775	5,936,128	5,936,128	5,713,795
F218	Winchester House	Property Taxes	2,307,187	1,705,615	1,705,615	1,836,000
		Other Taxes	4,297	-	-	-
		Miscellaneous	485	-	-	-
Total	F218		2,311,970	1,705,615	1,705,615	1,836,000
F220	TB Clinic	Property Taxes	355,524	300,000	300,000	300,000
		Other Taxes	866	-	-	-
		Intergovernmental	9,797	11,860	11,860	9,856
		Charges for Services	45,308	58,725	58,725	45,306
		Transfers	61,530	67,170	67,170	64,862
		Miscellaneous	2,653	1,053	1,053	1,053
Total	F220		475,677	438,808	438,808	421,077

**Lake County Revenues by Fund and Category 3 Year
History For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
Total Property Tax Operating Funds			324,300,809	332,655,486	337,619,566	329,401,791
Property Tax Capital Funds						
F232	Bridge Tax	Property Taxes	3,887,708	3,903,221	3,903,221	3,902,840
		Other Taxes	7,688	-	-	-
		Intergovernmental	25,696	-	349,800	24,900
		Miscellaneous	12,683	27,743	27,743	20,460
Total	F232		3,933,774	3,930,964	4,280,764	3,948,200
F234	Matching Tax	Property Taxes	8,227,382	8,260,216	8,260,216	8,259,599
		Other Taxes	16,373	-	-	-
		Intergovernmental	33,777	-	24,900	-
		Miscellaneous	22,902	42,325	42,325	25,701
Total	F234		8,300,434	8,302,541	8,327,441	8,285,300
Total Property Tax Capital Funds			12,234,207	12,233,505	12,608,205	12,233,500
Special Revenue Funds						
F250	Probation Services Fee	Charges for Services	1,772,875	1,834,000	1,834,000	1,726,500
		Miscellaneous	9,432	1,119	1,119	1,119
Total	250		1,782,307	1,835,119	1,835,119	1,727,619
F252	Law Library	Charges for Services	434,080	400,000	400,000	410,000
		Miscellaneous	30,781	25,800	25,800	25,800
Total	F252		464,861	425,800	425,800	435,800
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	23,218	55,000	55,000	55,000
Total	F253		23,218	55,000	55,000	55,000
F254	Children's Waiting Room	Charges for Services	201,327	180,000	180,000	185,000
		Miscellaneous	118	500	500	500
Total	F254		201,445	180,500	180,500	185,500
F255	Neutral Site Custody Exchange Fee	Charges for Services	130,841	124,500	124,500	124,500
		Miscellaneous	137	500	500	200
Total	F255		130,978	125,000	125,000	124,700
F256	Court Automation	Charges for Services	957,396	1,000,000	1,000,000	1,000,000
		Miscellaneous	330	6,000	6,000	1,000
Total	F256		957,725	1,006,000	1,006,000	1,001,000
F257	Circuit Clerk Electronic Citation	Charges for Services	75,544	90,000	90,000	60,000
		Miscellaneous	856	1,000	1,000	1,000
Total	F257		76,400	91,000	91,000	61,000
F258	Court Document Storage	Charges for Services	38,788	41,000	41,000	36,000
		Miscellaneous	411,458	426,000	426,000	1,001,000
Total	F258		450,246	467,000	467,000	1,037,000
F260	Recorder Automation	Charges for Services	965,301	1,486,553	1,486,553	1,350,000
		Miscellaneous	802	3,715	3,715	3,715
Total	F260		966,102	1,490,268	1,490,268	1,353,715
F262	Vital Records Automation	Charges for Services	75,164	73,400	73,400	73,400
		Miscellaneous	145	-	-	-
Total	F262		75,309	73,400	73,400	73,400
F263	SAO Records Automation	Charges for Services	48,614	50,000	50,000	50,000
		Miscellaneous	510	-	-	-
Total	F263		49,125	50,000	50,000	50,000
F264	GIS Automation Fee	Charges for Services	553,810	2,200,000	2,200,000	2,070,000
		Miscellaneous	1,336	2,000	2,000	2,000
Total	F264		555,146	2,202,000	2,202,000	2,072,000
F266	Tax Sale Automation Fee	Other Taxes	21,990	20,000	20,000	20,000
		Miscellaneous	71,267	70,770	70,770	70,770
Total	F266		93,257	90,770	90,770	90,770
F267	Coroner Fees	Licenses & Permits	48,294	-	-	-
		Charges for Services	210	135,000	135,000	135,000
		Miscellaneous	165	300	300	300
Total	F267		48,669	135,300	135,300	135,300
F268	Motor Fuel Tax	Other Taxes	9,847,112	9,815,113	9,815,113	10,032,214
		Intergovernmental	1,257,819	633,700	633,700	659,100
		Miscellaneous	97,626	116,545	116,545	65,840
Total	F268		11,202,558	10,565,358	10,565,358	10,757,154
F269	Sales Tax for Transportation & Public Safety	Other Taxes	30,776,032	32,100,000	32,100,000	32,900,000
		Intergovernmental	5,281,911	2,974,400	11,948,700	8,514,500
		Miscellaneous	85,306	511,385	511,385	384,816
Total	F269		36,143,249	35,585,785	44,560,085	41,799,316
F270	Solid Waste Management	Charges for Services	168,359	200,000	200,000	150,000
		Miscellaneous	1,217	1,635	1,635	1,635
Total	F270		169,576	201,635	201,635	151,635
F740	HUD Grants	Intergovernmental	3,985,981	4,684,906	7,285,824	5,744,457

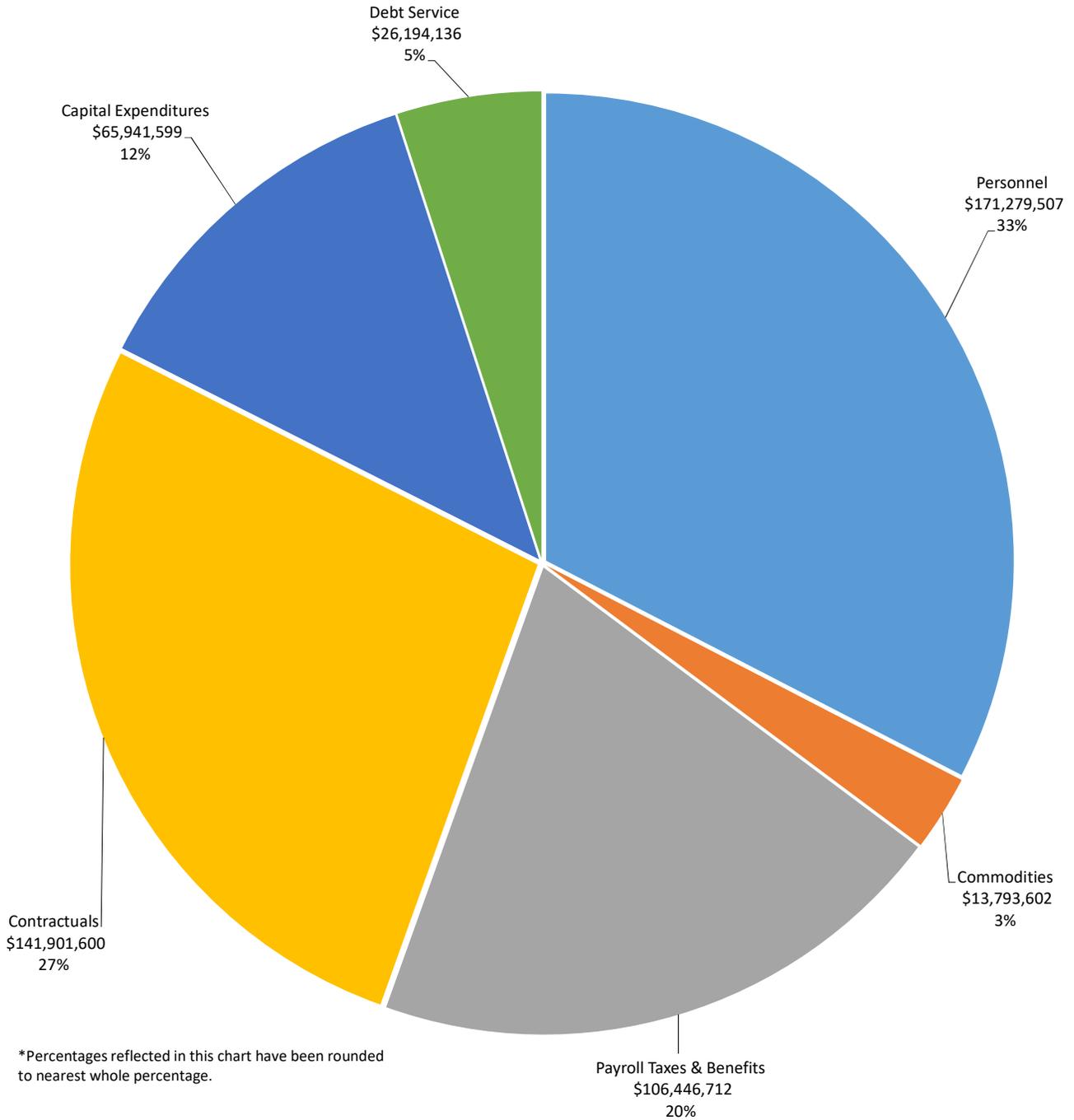
**Lake County Revenues by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
		Charges for Services	3,400	10,024	10,024	12,263
		Transfers	31,717	61,717	61,717	62,700
Total	F740		4,021,098	4,756,647	7,357,565	5,819,420
F750	Workforce Development	Intergovernmental	5,649,466	4,854,282	5,160,766	5,261,267
		Transfers	219,962	260,000	260,000	260,000
		Miscellaneous	18,574	-	17,381	-
Total	F750		5,888,002	5,114,282	5,438,147	5,521,267
Total Special Revenue Funds			63,299,270	64,450,864	76,349,947	72,451,596
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Miscellaneous	38,007	-	-	-
Total	F403		38,007	-	-	-
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Miscellaneous	2,371	-	-	-
Total	F404		2,371	-	-	-
F406	2013 Bond Road Construction Projects	Miscellaneous	6,871	-	-	-
Total	F406		6,871	-	-	-
F454	SSA#16 Capital Project	Intergovernmental	442,874	-	-	-
F454	SSA#16 Capital Project	Miscellaneous	2,274	-	-	-
Total	F454		445,148	-	-	-
Total Capital Project Funds			994,807	-	-	-
Debt Service Funds						
F300	2018 GO Bonds	Transfers	2,850,281	2,865,681	2,865,681	2,566,750
		Miscellaneous	-	-	23,359,321	-
Total	F300		2,850,281	2,865,681	26,225,002	2,566,750
F303	2010A Taxable GO Bonds	Intergovernmental	623,912	622,909	622,909	626,923
		Transfers	973,056	973,725	973,725	969,711
Total	F303		1,596,968	1,596,634	1,596,634	1,596,634
F304	2011A Tax Exempt GO Bonds	Transfers	965,700	965,200	965,200	965,200
Total	F304		965,700	965,200	965,200	965,200
F306	2013 GO Road Bonds	Transfers	1,585,500	2,647,800	2,647,800	6,947,050
Total	F306		1,585,500	2,647,800	2,647,800	6,947,050
F307	2015A Debt Service Fund	Transfers	5,037,875	5,035,125	5,035,125	5,035,725
Total	F307		5,037,875	5,035,125	5,035,125	5,035,725
Total Debt Service Funds			12,036,324	13,110,440	36,469,761	17,111,359
F510	Health, Life & Dental Insurance	Transfers	-	14,981	14,981	15,408
		Miscellaneous	42,694,593	45,189,420	45,189,420	46,414,120
Total	F510		42,694,593	45,204,401	45,204,401	46,429,528
Total Internal Service Funds			42,694,593	45,204,401	45,204,401	46,429,528
Enterprise Funds						
F610	Public Works	Property Taxes	377,348	178,845	178,845	178,845
		Fines and Forfeitures	501	500	500	500
		Intergovernmental	621,330	340,026	340,026	359,142
		Charges for Services	47,826,788	42,816,200	42,816,200	46,077,833
		Miscellaneous	3,692,856	421,050	421,050	595,534
Total	F610		52,518,822	43,756,620	43,756,620	47,211,854
Total Enterprise Funds			52,518,822	43,756,620	43,756,620	47,211,854
Special Service Areas						
F272	Special Service Area #8 Loon Lake	Property Taxes	49,692	50,000	50,000	50,000
		Other Taxes	34	-	-	-
		Miscellaneous	101	-	-	-
Total	F272		49,827	50,000	50,000	50,000
F276	Special Service Area #12 The Woods of Ivanhoe	Property Taxes	34,400	34,400	34,400	34,400
		Miscellaneous	180	90	90	90
Total	F276		34,580	34,490	34,490	34,490
F290	Special Service Area #17 Ivanhoe Estates	Property Taxes	56,640	56,640	56,640	56,640
		Miscellaneous	12	-	-	-
Total	F290		56,652	56,640	56,640	56,640
		Miscellaneous	88	-	-	-
Total	F340		88	-	-	-
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	222,361	258,114	258,114	259,789
		Transfers	112,408	-	-	-
		Miscellaneous	196	200	200	200

**Lake County Revenues by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
Total	F350		334,966	258,314	258,314	259,989
	F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Property Taxes	0	-	-	-
Total	F352		0	-	-	-
	F354 Special Service Area #16	Property Taxes	2,577,297	2,555,000	2,555,000	2,555,000
Total	F354		2,581,953	2,555,000	2,555,000	2,555,000
Total Special Service Areas			3,058,065	2,954,444	2,954,444	2,956,119
Total All Funds			511,136,897	514,365,760	554,962,945	527,795,747

Lake County FY2019 Expenses by Category



**Lake County Expenses by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
Property Tax Operating Funds						
F101	General Fund	Personnel	91,563,462	96,495,781	96,514,917	95,801,123
		Commodities	3,274,876	3,948,792	3,977,391	4,106,491
		Benefits .	34,259,712	36,406,886	36,420,035	35,122,244
		Contractuals	32,231,948	37,494,792	42,547,329	39,084,543
		Capital Expenditures	20,317,627	12,731,662	80,225,599	11,242,600
Total	101		181,647,624	187,077,914	259,685,271	185,357,001
F202	FICA	Contractuals	11,066,287	12,146,104	12,146,104	12,430,567
Total	202		11,066,287	12,146,104	12,146,104	12,430,567
F204	IMRF	Contractuals	17,074,550	18,065,961	18,065,961	14,638,771
Total	204		17,074,550	18,065,961	18,065,961	14,638,771
F206	Liability Insurance and Risk	Personnel	224,001	211,069	211,069	151,996
		Commodities	73,325	67,500	67,500	37,500
		Benefits .	82,325	68,629	68,629	70,778
		Contractuals	6,013,601	6,125,144	6,125,144	6,251,549
Total	206		6,393,252	6,472,342	6,472,342	6,511,823
F208	Veterans Assistance Commission	Personnel	208,766	195,816	195,816	249,615
		Commodities	8,140	3,000	3,000	4,200
		Benefits .	62,410	68,910	68,910	75,607
		Contractuals	257,022	230,952	230,952	163,108
		Capital Expenditures	3,276	-	-	28,500
Total	F208	AHEX	539,614	498,678	498,678	521,030
F210	Health Department	Personnel	43,880,645	46,118,796	47,042,485	46,553,237
		Commodities	2,335,264	2,384,679	2,566,826	2,601,671
		Benefits .	16,261,458	17,496,443	17,845,464	17,088,676
		Contractuals	8,270,150	9,130,347	9,477,809	9,152,863
		Capital Expenditures	1,561,492	1,146,600	4,540,873	793,485
Total	F210		72,309,009	76,276,865	81,473,457	76,189,932
F212	Stormwater Management	Personnel	1,526,134	1,507,183	1,528,723	1,552,498
		Commodities	33,290	41,100	41,100	38,650
		Benefits .	510,831	512,898	514,521	532,672
		Contractuals	988,916	695,290	1,982,643	706,179
		Capital Expenditures	36,213	99,200	287,844	45,922
Total	F212		3,095,384	2,855,670	4,354,830	2,875,921
F214	Division of Transportation	Personnel	10,831,707	10,949,715	10,949,715	11,174,405
		Commodities	1,879,538	1,994,290	1,994,290	2,144,361
		Benefits .	3,984,113	3,701,257	3,701,257	3,667,738
		Contractuals	1,917,669	2,147,575	2,160,940	2,408,354
		Capital Expenditures	1,123,481	1,176,738	1,251,796	1,284,225
Total	F214		19,736,509	19,969,575	20,057,998	20,679,083
F216	Hulse Detention Center	Personnel	4,202,236	4,339,893	4,339,893	4,499,526
		Commodities	154,487	169,420	169,971	169,420
		Benefits .	1,567,289	1,574,229	1,574,229	1,625,060
		Contractuals	593,031	670,495	670,495	1,153,583
		Capital Expenditures	39,615	106,500	116,623	156,500
Total	F216		6,556,658	6,860,537	6,871,211	7,604,088
F218	Winchester House	Contractuals	2,317,273	1,705,615	1,705,615	1,836,000
Total	F218		2,317,273	1,705,615	1,705,615	1,836,000
F220	TB Clinic	Personnel	357,090	398,842	398,842	418,274
		Commodities	26,678	26,950	26,950	26,250
		Benefits .	157,082	164,950	164,950	163,558
		Contractuals	119,448	134,482	134,482	121,862
		Capital Expenditures	16,639	1,200	1,200	-
Total	F220		676,936	726,424	726,424	729,944
Total Property Tax Operating Funds			321,413,097	332,655,685	412,057,891	329,374,160
Property Tax Capital Funds						
F232	Bridge Tax	Contractuals	58,035	84,200	91,200	85,900
		Capital Expenditures	3,447,990	3,846,764	8,498,800	3,862,300
Total	F232		3,506,025	3,930,964	8,590,000	3,948,200
F234	Matching Tax	Contractuals	65,058	139,800	145,100	142,600
		Capital Expenditures	8,809,607	8,162,741	13,626,600	8,142,700
Total	F234		8,874,665	8,302,541	13,771,700	8,285,300
Total Property Tax Capital Funds			12,380,690	12,233,505	22,361,700	12,233,500
Special Revenue Funds						
F250	Probation Services Fee	Commodities	111,614	144,000	183,083	144,000

**Lake County Expenses by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
		Contractuals	1,250,870	1,959,242	1,962,842	2,244,700
		Capital Expenditures	80,738	166,000	228,860	141,000
Total	F250		1,443,221	2,269,242	2,374,785	2,529,700
F252	Law Library	Personnel	131,725	138,196	138,196	142,532
		Commodities	94,592	100,500	100,500	100,500
		Benefits	61,392	63,295	63,295	76,011
		Contractuals	149,385	151,853	151,853	147,057
Total	F252		437,094	453,843	453,843	466,100
F253	Transportation Safety Highway Hire-back	Contractuals	55,000	60,000	60,000	60,000
		Capital Expenditures	22,936	31,426	31,426	17,390
Total	F253		77,936	91,426	91,426	77,390
F254	Children's Waiting Room	Personnel	107,078	97,189	97,189	100,586
		Commodities	2,071	2,200	2,200	2,200
		Benefits	45,532	39,528	39,528	39,749
		Contractuals	48,372	47,249	47,249	47,249
Total	F254		203,052	186,167	186,167	189,784
F255	Neutral Site Custody Exchange Fee	Contractuals	157,983	160,000	160,000	160,000
Total	F255		157,983	160,000	160,000	160,000
F256	Court Automation	Personnel	509,490	533,671	533,671	554,503
		Commodities	6,169	29,000	29,000	29,000
		Benefits	167,975	175,669	175,669	188,834
		Contractuals	431,458	684,508	781,149	726,823
		Capital Expenditures	30,864	166,700	166,700	179,200
Total	F256		1,145,955	1,589,547	1,686,188	1,678,361
F258	Court Document Storage	Contractuals	264,315	334,540	334,540	381,500
		Capital Expenditures	5,471	-	-	-
Total	F258		269,785	334,540	334,540	381,500
F260	Recorder Automation	Personnel	608,976	724,632	724,632	675,509
		Commodities	2,697	8,000	8,000	8,000
		Benefits	259,162	295,199	295,199	282,326
		Contractuals	242,070	326,537	326,537	322,429
		Capital Expenditures	41,619	65,609	65,609	65,609
Total	F260		1,154,526	1,419,977	1,419,977	1,353,872
F262	Vital Records Automation	Personnel	34,074	34,899	34,899	35,953
		Benefits	26,316	27,466	27,466	30,669
		Contractuals	3,503	3,174	3,174	3,174
Total	F262		63,892	65,539	65,539	69,796
F263	SAO Records Automation	Commodities	-	15,000	15,000	15,000
		Contractuals	4,995	20,000	20,000	20,000
		Capital Expenditures	-	20,000	20,000	20,000
Total	F263		4,995	55,000	55,000	55,000
F264	GIS Automation Fee	Contractuals	553,810	2,202,000	2,202,000	2,072,000
Total	F264		553,810	2,202,000	2,202,000	2,072,000
F266	Tax Sale Automation Fee	Commodities	-	500	500	500
		Contractuals	63,681	89,800	89,800	89,800
		Capital Expenditures	-	2,400	2,400	2,400
Total	F266		63,681	92,700	92,700	92,700
F267	Coroner Fees	Commodities	66,268	58,500	58,500	58,500
		Contractuals	61,651	85,500	85,500	85,832
		Capital Expenditures	14,508	10,000	10,000	10,000
Total	F267		142,427	154,000	154,000	154,332
F268	Motor Fuel Tax	Commodities	1,507,501	2,029,900	2,284,400	2,091,000
		Contractuals	1,013,693	1,264,000	1,557,200	1,335,600
		Capital Expenditures	11,391,058	7,271,458	20,876,600	7,330,554
Total	F268		13,912,252	10,565,358	24,718,200	10,757,154
F269	Sales Tax for Transportation & Public Safety	Contractuals	4,188,086	5,493,100	5,502,600	9,716,500
		Capital Expenditures	23,890,996	30,092,685	119,610,300	32,082,816
Total	F269		28,079,082	35,585,785	125,112,900	41,799,316
F270	Solid Waste Management Tax	Contractuals	144,184	200,000	200,000	150,000
Total	F270		144,184	200,000	200,000	150,000
F740	HUD Grants	Personnel	484,534	459,221	459,221	526,533
		Commodities	5,832	15,255	15,255	12,255
		Benefits	200,915	186,766	186,766	225,397
		Contractuals	3,512,019	4,095,405	7,802,921	5,050,941
		Capital Expenditures	3,214	-	-	4,294
Total	F740		4,206,515	4,756,647	8,464,163	5,819,420
F750	Workforce Development	Personnel	1,694,966	1,699,576	1,699,576	1,734,096
		Commodities	12,556	18,170	18,170	10,850

**Lake County Expenses by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
		Benefits .	579,502	607,767	607,767	638,622
		Contractuals	3,214,539	2,788,769	3,082,773	3,112,440
		Capital Expenditures	48,184	-	29,861	25,259
Total F750			5,549,746	5,114,282	5,438,147	5,521,267
Total Special Revenue Funds			57,610,138	65,296,054	173,209,576	73,327,692
Capital Project Funds						
F403	2010A Bond Road Construction Projects	Capital Expenditures	1,915,161	-	5,315,099	-
Total F403			1,915,161	-	5,315,099	-
F404	2011A Tax Exempt GO Bonds Road Construction Projects	Capital Expenditures	738,927	-	-	-
Total F404			738,927	-	-	-
F406	2013 Bond Road Construction Projects	Capital Expenditures	327,754	-	317,925	-
Total F406			327,754	-	317,925	-
Total Capital Project Funds			47,750,693	-	23,473,705	-
Debt Service Funds						
F300	2008 GO Bonds	Contractuals	508	3,500	179,231	3,500
		Debt Service	2,846,781	2,862,181	26,045,772	2,563,250
Total F300			2,847,289	2,865,681	26,225,003	2,566,750
F303	2010A Taxable GO Bonds	Contractuals	1,261	3,500	3,500	3,500
		Debt Service	1,593,134	1,593,134	1,593,134	1,593,134
Total F303			1,594,394	1,596,634	1,596,634	1,596,634
F304	2011A Tax Exempt GO Bonds	Contractuals	1,011	3,000	3,000	3,000
		Debt Service	962,200	962,200	962,200	962,200
Total F304			963,211	965,200	965,200	965,200
F306	2013 GO Road Bonds	Contractuals	1,064	800	800	800
		Debt Service	1,585,500	2,647,000	2,647,000	6,946,250
Total F306			1,586,564	2,647,800	2,647,800	6,947,050
F307	2015A Debt Service Fund	Contractuals	958	3,500	3,500	3,500
		Debt Service	5,034,375	5,031,625	5,031,625	5,032,225
Total F307			5,035,333	5,035,125	5,035,125	5,035,725
Total Debt Service Funds			12,026,791	13,110,440	36,469,762	17,111,359
Internal Service Funds						
F510	Health, Life & Dental Insurance	Personnel	131,706	145,000	145,000	220,000
		Commodities	2,678	15,000	15,000	2,000
		Benefits .	40,842,493	42,961,981	42,961,981	44,064,108
		Contractuals	1,670,945	2,082,420	2,540,570	2,377,420
Total F510			42,647,823	45,204,401	45,662,551	46,663,528
Total Internal Service Funds			42,647,823	45,204,401	45,662,551	46,663,528
Enterprise Funds						
F610	Public Works	Personnel	6,479,195	6,782,727	6,782,727	6,889,123
		Commodities	1,524,662	1,984,902	2,038,206	2,187,554
		Benefits .	2,618,312	2,590,845	2,590,845	2,554,662
		Contractuals	20,924,369	23,281,097	25,024,269	25,470,525
		Capital Expenditures	330,137	960,750	9,456,752	506,845
		Debt Service	10,698,351	5,325,530	5,325,530	6,282,288
Total F610			42,575,026	40,925,850	51,218,328	43,890,997
Total Enterprise Funds			42,613,911	40,925,850	51,335,053	43,890,997
Special Service Areas						
F272	Special Service Area #8 Loon Lake	Commodities	2,325	3,900	3,900	3,700
		Contractuals	69,373	46,100	46,100	46,300
Total F272			71,698	50,000	50,000	50,000
F276	Special Service Area #12 The Woods of Ivanhoe	Contractuals	11,000	34,490	34,490	34,490
Total F276			11,000	34,490	34,490	34,490
F290	Special Service Area #17 Ivanhoe Estates	Contractuals	-	56,640	56,640	56,640
Total F290			-	56,640	56,640	56,640
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Debt Service	246,008	258,114	258,114	259,789
Total F350			246,008	258,114	258,114	259,789

**Lake County Expenses by Fund and Category 3 Year History
For the Years: FY2017, FY2018 and FY2019**

Fund	Fund Description	Category	Actual FY2017	County Board Approved FY2018	Modified Budget FY2018	Budget County Administrator FY2019
F352	Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction	Contractuals	112,408	-	-	-
Total	F352		112,408	-	-	-
F354	Special Service Area #16	Debt Service	2,521,250	2,555,000	2,555,000	2,555,000
Total	F354		2,521,250	2,555,000	2,555,000	2,555,000
Total Special Service Areas			2,962,364	2,954,244	2,954,244	2,955,919
Total All Funds			539,405,507	512,380,180	767,524,482	525,557,156

Projected Changes in Fund Balance

	Fund Balance 11/30/17	FY18 Projected Revenues	FY18 Projected Expenses	Projected Fund Balance 11/30/18	FY19 Budgeted Revenues	FY19 Budgeted Expenses	Projected Fund Balance 11/30/19	% Change (FY18 to FY19)
<i>Property Tax Funds</i>								
Corporate	\$ 120,291,356	\$ 195,309,687	\$ 259,321,152	\$ 56,279,891	\$ 193,735,477	\$ 185,357,001	\$ 64,658,367	14.89%
FICA	\$ 5,351,721	\$ 10,004,836	\$ 12,146,104	\$ 3,210,453	\$ 11,000,000	\$ 12,430,567	\$ 1,779,886	-44.56%
IMRF	\$ 3,458,314	\$ 18,065,961	\$ 18,065,961	\$ 3,458,314	\$ 14,525,450	\$ 14,638,771	\$ 3,344,993	-3.28%
Liability Insurance	\$ 24,826,389	\$ 5,895,251	\$ 6,472,342	\$ 24,249,298	\$ 5,682,143	\$ 6,511,823	\$ 23,419,618	-3.42%
Veterans Assistance	\$ 490,144	\$ 284,989	\$ 498,678	\$ 276,455	\$ 539,091	\$ 521,030	\$ 294,516	6.53%
Health Department	\$ 39,356,865	\$ 76,485,949	\$ 81,473,457	\$ 34,369,357	\$ 74,059,267	\$ 76,189,932	\$ 32,238,692	-6.20%
Stormwater Management	\$ 2,169,504	\$ 3,127,972	\$ 4,354,830	\$ 942,646	\$ 1,936,061	\$ 2,875,921	\$ 2,786	-99.70%
Division of Transportation	\$ 3,256,624	\$ 19,969,575	\$ 20,057,998	\$ 3,168,201	\$ 19,942,429	\$ 20,679,083	\$ 2,431,547	-23.25%
Hulse Detention Center	\$ 5,961,834	\$ 5,936,128	\$ 6,871,211	\$ 5,026,751	\$ 5,713,795	\$ 7,604,088	\$ 3,136,458	-37.60%
Winchester House	\$ (7,308)	\$ 1,705,615	\$ 1,705,615	\$ (7,308)	\$ 1,836,000	\$ 1,836,000	\$ (7,308)	0.00%
Tuberculosis Clinic	\$ 1,063,114	\$ 50,000	\$ 50,000	\$ 1,063,114	\$ 421,077	\$ 729,944	\$ 754,247	-29.05%
<i>Capital Property Tax Funds</i>								
Bridge Tax	\$ 4,286,378	\$ 4,280,764	\$ 3,930,964	\$ 4,636,178	\$ 3,948,200	\$ 3,948,200	\$ 4,636,178	0.00%
Matching Tax	\$ 5,364,942	\$ 8,327,441	\$ 8,302,541	\$ 5,389,842	\$ 8,285,300	\$ 8,285,300	\$ 5,389,842	0.00%
	\$ 215,869,877	\$ 349,444,168	\$ 423,250,853	\$ 142,063,192	\$ 341,624,290	\$ 341,607,660	\$ 142,079,822	0.01%
<i>County Reserve Policy requires 27.5% of budgeted expenses</i>								41.59%
<i>Special Revenue Funds</i>								
Probation Services Fee	\$ 3,726,154	\$ 1,835,119	\$ 2,374,785	\$ 3,186,488	\$ 1,727,619	\$ 2,529,700	\$ 2,384,407	-25.17%
Law Library	\$ 363,630	\$ 425,800	\$ 453,843	\$ 335,587	\$ 435,800	\$ 466,100	\$ 305,287	-9.03%
Transportation Safety Hire Back	\$ 219,721	\$ 55,000	\$ 91,426	\$ 183,295	\$ 55,000	\$ 77,390	\$ 160,905	-12.22%
Children's Waiting Room	\$ 242,482	\$ 180,500	\$ 186,167	\$ 236,815	\$ 185,500	\$ 189,784	\$ 232,531	-1.81%
Neutral Site Custody Exchange Fee	\$ 222,570	\$ 125,000	\$ 169,000	\$ 178,570	\$ 124,700	\$ 160,000	\$ 143,270	-19.77%
Court Automation	\$ 1,703,088	\$ 1,006,000	\$ 1,686,188	\$ 1,022,900	\$ 1,001,000	\$ 1,678,361	\$ 345,539	-66.22%
Circuit Clerk E-Citation	\$ 627,704	\$ 91,000	\$ -	\$ 718,704	\$ 61,000	\$ -	\$ 779,704	8.49%
Court Document Storage	\$ 255,198	\$ 467,000	\$ 334,540	\$ 387,658	\$ 1,037,000	\$ 381,500	\$ 1,043,158	169.09%
Recorder Automation	\$ 2,038,345	\$ 1,490,268	\$ 1,419,977	\$ 2,108,636	\$ 1,353,715	\$ 1,332,358	\$ 2,129,993	1.01%
Vital Records Automation	\$ 93,473	\$ 73,400	\$ 65,539	\$ 101,334	\$ 78,843	\$ 68,645	\$ 111,532	10.06%
State's Attorney Records Automation	\$ 305,472	\$ 50,000	\$ 55,000	\$ 300,472	\$ 50,000	\$ 55,000	\$ 295,472	-1.66%
GIS Automation Fund	\$ 185,662	\$ 2,202,000	\$ 2,202,000	\$ 185,662	\$ 2,072,000	\$ 2,072,000	\$ 185,662	0.00%
Tax Sale Automation	\$ 707,723	\$ 90,770	\$ 92,700	\$ 705,793	\$ 90,770	\$ 92,700	\$ 703,863	-0.27%
Coroner Fees	\$ 43,918	\$ 135,300	\$ 154,000	\$ 25,218	\$ 135,300	\$ 154,332	\$ 6,186	-75.47%
Motor Fuel Tax	\$ 15,471,089	\$ 10,565,358	\$ 10,565,358	\$ 15,471,089	\$ 10,757,154	\$ 10,757,154	\$ 15,471,089	0.00%
1/4% Sales Tax	\$ 78,530,583	\$ 44,560,085	\$ 119,610,300	\$ 3,480,368	\$ 41,799,316	\$ 41,799,316	\$ 3,480,368	0.00%
Solid Waste Management	\$ 1,389,679	\$ 201,635	\$ 200,000	\$ 1,391,314	\$ 151,635	\$ 150,000	\$ 1,392,949	0.12%
HUD	\$ 163,857	\$ 4,756,647	\$ 4,756,647	\$ 163,857	\$ 5,819,420	\$ 5,819,420	\$ 163,857	0.00%
Workforce Development	\$ 189,375	\$ 5,176,019	\$ 5,176,019	\$ 189,375	\$ 5,521,267	\$ 5,521,267	\$ 189,375	0.00%
<i>Debt Service Funds</i>								
2018 Bond Construction	\$ 14,821	\$ 2,865,681	\$ 2,865,681	\$ 14,821	\$ 2,566,750	\$ 2,566,750	\$ 14,821	0.00%
2010A Bond Construction	\$ 528,576	\$ 1,596,634	\$ 1,596,634	\$ 528,576	\$ 1,596,634	\$ 1,596,634	\$ 528,576	0.00%
2011A Bond Construction	\$ 6,821	\$ 965,200	\$ 965,200	\$ 6,821	\$ 965,200	\$ 965,200	\$ 6,821	0.00%
2013 GO Road Bonds	\$ 4,183	\$ 2,647,800	\$ 2,647,800	\$ 4,183	\$ 4,299,250	\$ 4,299,250	\$ 4,183	0.00%
2015 GO Alternate Bonds	\$ 1,613	\$ 5,035,125	\$ 5,035,125	\$ 1,613	\$ 5,035,725	\$ 5,035,725	\$ 1,613	0.00%
<i>Internal Service Fund</i>								
Health Life Dental	\$ 7,841,672	\$ 45,204,401	\$ 45,662,551	\$ 7,383,522	\$ 46,429,528	\$ 46,663,528	\$ 7,149,522	-3.17%
<i>Enterprise Fund</i>								
Public Works	\$ 70,964,981	\$ 43,756,620	\$ 50,148,212	\$ 64,573,389	\$ 47,211,854	\$ 43,890,997	\$ 67,894,246	5.14%
<i>Special Service Areas</i>								
SSA #8 Loon Lake	\$ 25,189	\$ 50,000	\$ 50,000	\$ 25,189	\$ 50,000	\$ 50,000	\$ 25,189	0.00%
SSA#10 North Hills	\$ 2,440	\$ -	\$ -	\$ 2,440	\$ -	\$ -	\$ 2,440	
SSA#12 Woods of Ivanhoe	\$ 77,702	\$ 34,490	\$ 34,490	\$ 77,702	\$ 34,490	\$ 34,490	\$ 77,702	0.00%
SSA#13 Tax Exempt A	\$ 249,068	\$ 258,314	\$ 258,114	\$ 249,268	\$ 259,989	\$ 259,789	\$ 249,468	0.08%
SSA#13 Taxable B	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SSA#16 Lake Michigan Water	\$ 3,193,360	\$ 2,555,000	\$ 2,555,000	\$ 3,193,360	\$ 2,555,000	\$ 2,555,000	\$ 3,193,360	0.00%
SSA#17 Ivanhoe Estates	\$ 56,652	\$ 56,640	\$ 56,640	\$ 56,652	\$ 56,640	\$ 56,640	\$ 56,652	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.

SUMMARY OF MAJOR REVENUE SOURCES

FY2019 Revenue

FY2019 Total Projected Revenue: **\$527.8 million**

Inter-Fund Transfers (revenue counted in more than one fund): **\$82.6 million**

FY2019 Total Anticipated Revenue (excluding inter-fund transfers): **\$444.9 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total \$412.2 million, which is 78.1% of total revenues. The remaining amount of revenue comes from a variety of sources including: fines, permits, forfeitures, rentals, interest income, reimbursements for County services, and proceeds from the sale of assets. The mix of revenue sources has remained fairly stable compared to prior years.

Overall, revenue is up 2.58% compared to FY2018, or \$13.2 million. The property tax levy was increased 1.38% to only capture new growth for FY2019, so the increase is driven primarily by Income from Other Governments, and Sales and Other Taxes. For the Sales and Other Taxes category, there has been a \$2.75 million combined increase, primarily from the ¼% Supplemental Sales Tax (\$800,000), 1% County Sales Tax (\$800,000) and State Income Tax (\$1,000,000). Intergovernmental Transfers also increased by \$7.7 million, or 10.5%, 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

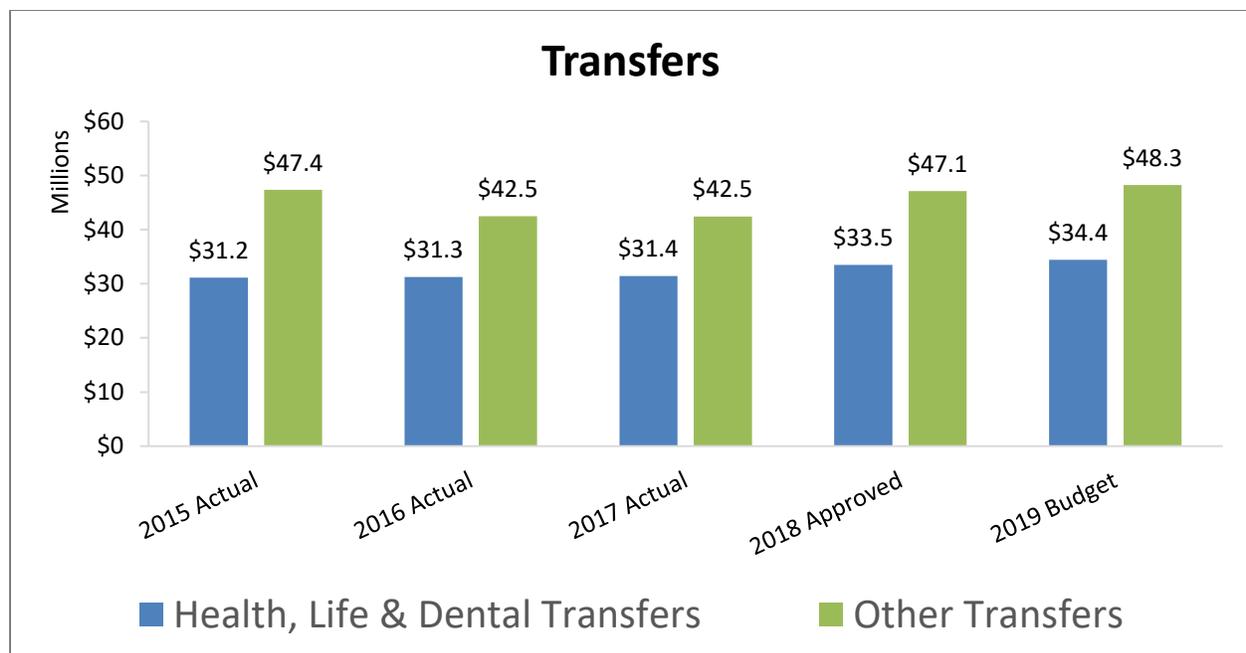
The table below is a summary of revenues by type, with two years of comparable history. It shows the percentage of overall revenue that is provided by that source. A discussion of each revenue type follows the table.

	FY2017 Actual	FY2018 Adopted Budget	Budget FY2019	FY2019 % of Overall Budget
Major Revenues:				
Property Taxes				
Operating	\$ 144,960,350	\$ 149,538,778	\$ 150,613,036	28.5%
Capital	\$ 12,115,090	\$ 12,163,437	\$ 12,162,439	2.3%
Special Service Areas	\$ 2,940,390	\$ 3,132,999	\$ 2,955,829	0.6%
Sales & Other Taxes	\$ 88,929,036	\$ 89,377,213	\$ 91,834,314	17.4%
Intergovernmental	\$ 79,275,048	\$ 73,468,857	\$ 81,207,369	15.4%
Charges for Services	\$ 74,075,618	\$ 72,515,501	\$ 73,491,553	13.9%
Total Major Revenues	<u>\$ 402,295,532</u>	<u>\$ 400,196,785</u>	<u>\$ 412,264,540</u>	78.1%
Other Revenues:				
Licenses & Permits	\$ 5,833,648	\$ 5,820,070	\$ 5,908,874	1.1%
Fines & Forfeitures	\$ 1,350,103	\$ 1,717,007	\$ 1,438,258	0.3%
Miscellaneous & Rentals	\$ 27,271,635	\$ 25,968,464	\$ 25,506,283	4.8%
Bond Proceeds/Premium	\$ -	\$ -	\$ -	0.0%
Total Other Revenues	<u>\$ 34,455,386</u>	<u>\$ 33,505,541</u>	<u>\$ 32,853,415</u>	6.2%
Total Revenues without Transfers	<u>\$ 436,750,918</u>	<u>\$ 433,702,322</u>	<u>\$ 445,117,955</u>	
Transfers:				
Transfers without Health, Life, & Dental	\$ 58,689,212	\$ 47,145,553	\$ 48,251,101	9.1%
Transfers with Health, Life, & Dental	\$ 90,106,789	\$ 80,663,436	\$ 82,677,792	15.7%
Total Revenue	\$ 526,857,707	\$ 514,365,758	\$ 527,795,747	

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.

Revenue by Interfund Transfers

The “Transfers” category consists primarily of interfund transfers related to FICA (Social Security), Health, Life & Dental (medical), and the Illinois Municipal Retirement Fund (pension). These expenses are budgeted in each department to show the total personnel costs. As these costs have a designated portion of the property tax levy that is segregated into a separate fund, transfers are required to allocate FICA, HLD and IMRF costs to the appropriate department. The receipt of these transfers by the individual departments is categorized as a transfer in and treated as a revenue. The net effect of the transfers out from the FICA, HLD and IMRF funds and the transfers in to departmental budgets will eliminate the impact of benefits being budgeted twice (double appropriated). As these revenues are budgeted twice, once for the tax levy and once for the transfer in, these amounts are separately reported.

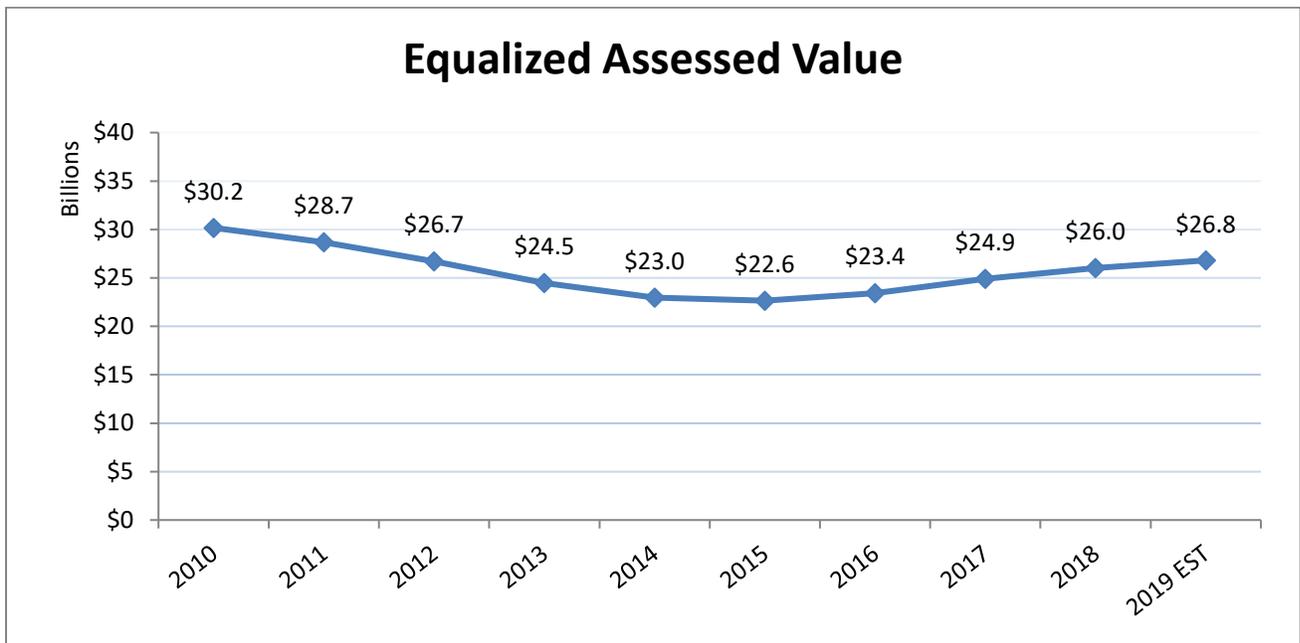


Property Taxes

Property Taxes make up 31.4% of total revenue 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 not including new growth 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 seeks preliminary input from the Office of the Chief County Assessor, 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.

The County experienced declining equalized assessed value (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 County has subsequently experienced increasing EAV of 3.49%, 6.25% and 4.43% for the years FY2016, FY2017 and FY2018. The anticipated increase for FY2019 is 0.577% for new growth and 2.5% for existing EAV for a total projected increase of 3.08%.



The FY2019 levy totals, without Special Service Areas, is \$162,596,630. The estimated tax rate for the FY2019 budget using the estimated EAV discussed above is 0.606583. The levy is allocated as indicated in the following chart. Please note that it does not include Special Service Areas.

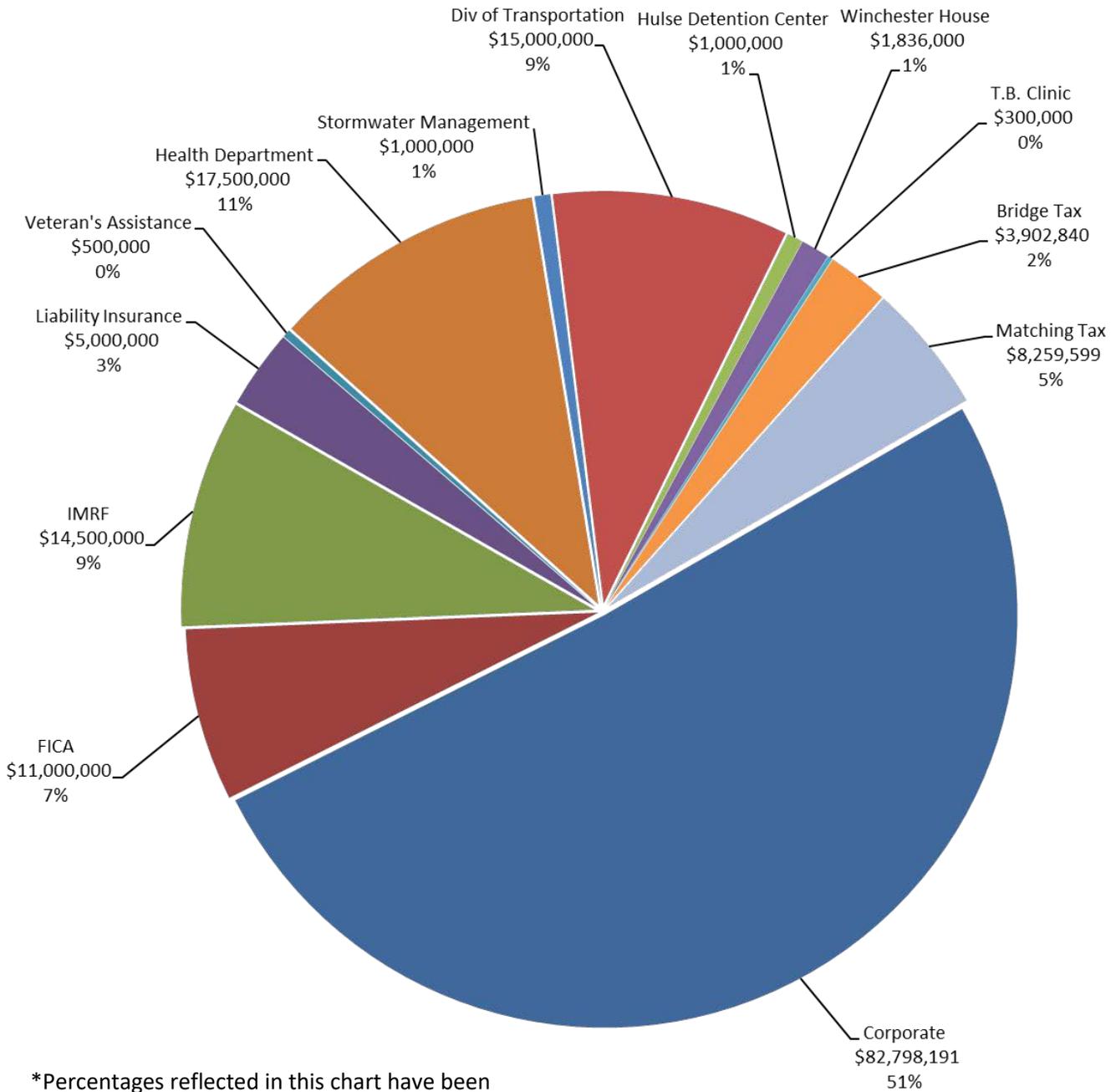
The distribution is guided by the County’s reserve policies, which are included in the Budget Process and Policies section of this document. The majority of the levy goes to support the Corporate Fund, which supports the County departments that provide basic day-to-day services.

LAKE COUNTY
Property Tax 5 Year History
(FY2015 - FY2018 Actual Levy as Extended)
(FY2019 Estimate)

	2015		2016		2017		2018		2019	
	-1.40%		3.49%		6.25%		4.43%		3.08%	
	\$22,646,844,107		\$23,436,709,963		\$24,901,806,380		\$26,005,064,391		\$26,805,191,001	
FUND	LEVY	RATE								
Corporate	\$ 65,149,535	0.287676	\$ 62,552,579	0.266900	\$ 74,273,373	0.298265	\$ 80,179,335	0.308322	\$ 82,798,191	0.308889
FICA	\$ 11,776,812	0.052002	\$ 12,000,064	0.051202	\$ 11,000,124	0.044174	\$ 9,999,207	0.038451	\$ 11,000,000	0.041037
IMRF	\$ 18,427,284	0.081368	\$ 18,700,151	0.079790	\$ 17,790,100	0.071441	\$ 18,044,654	0.069389	\$ 14,500,000	0.054094
Liability Insurance	\$ 5,512,242	0.024340	\$ 5,600,202	0.023895	\$ 5,600,167	0.022489	\$ 5,199,713	0.019995	\$ 5,000,000	0.018653
Veteran's Assistance	\$ 340,156	0.001502	\$ 340,067	0.001451	\$ 259,975	0.001044	\$ 250,169	0.000962	\$ 500,000	0.001865
Health Department	\$ 19,905,670	0.087896	\$ 21,873,481	0.093330	\$ 16,806,976	0.067493	\$ 16,903,552	0.065001	\$ 17,500,000	0.065286
Stormwater Management	\$ 1,974,125	0.008717	\$ 1,774,159	0.007570	\$ 1,700,295	0.006828	\$ 1,000,155	0.003846	\$ 1,000,000	0.003731
Div of Transportation	\$ 14,115,099	0.062327	\$ 14,114,993	0.060226	\$ 14,115,091	0.056683	\$ 14,941,990	0.057458	\$ 15,000,000	0.055959
Hulse Detention Center	\$ 3,288,095	0.014519	\$ 3,300,123	0.014081	\$ 1,000,057	0.004016	\$ 1,000,155	0.003846	\$ 1,000,000	0.003731
Winchester House	\$ 1,338,202	0.005909	\$ 2,317,722	0.009889	\$ 2,317,362	0.009306	\$ 1,705,412	0.006558	\$ 1,836,000	0.006849
T.B. Clinic	\$ 563,906	0.002490	\$ 594,121	0.002535	\$ 357,092	0.001434	\$ 300,098	0.001154	\$ 300,000	0.001119
Bridge Tax	\$ 3,904,769	0.017242	\$ 3,904,556	0.016660	\$ 3,904,852	0.015681	\$ 3,902,840	0.015008	\$ 3,902,840	0.014560
Matching Tax	\$ 8,268,589	0.036511	\$ 8,268,471	0.035280	\$ 8,263,664	0.033185	\$ 8,259,469	0.031761	\$ 8,259,599	0.030813
TOTALS:	\$154,564,484	0.682499	\$155,340,689	0.662809	\$157,389,128	0.632039	\$161,686,749	0.621751	\$162,596,630	0.606586

* This does not include Special Service Areas

FY2019 Estimated Tax Levy by Fund



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



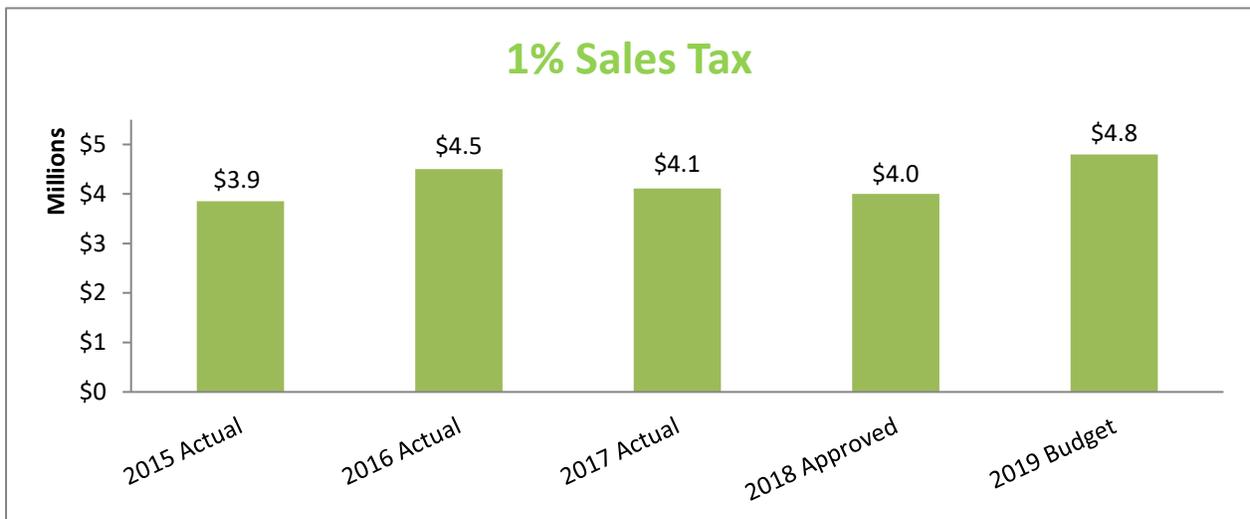
The bulk of your property tax payment goes to schools. Lake County receives approximately 7%.

Sales and Other Taxes

The County receives 17.4% of its total revenue from sales taxes and other tax revenues. The local and state economies drive these revenues. The County reviews historical trends 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 that is applied to purchases County-wide. These economically sensitive revenues have generally remained flat over time. Additional information on these two taxes follows.

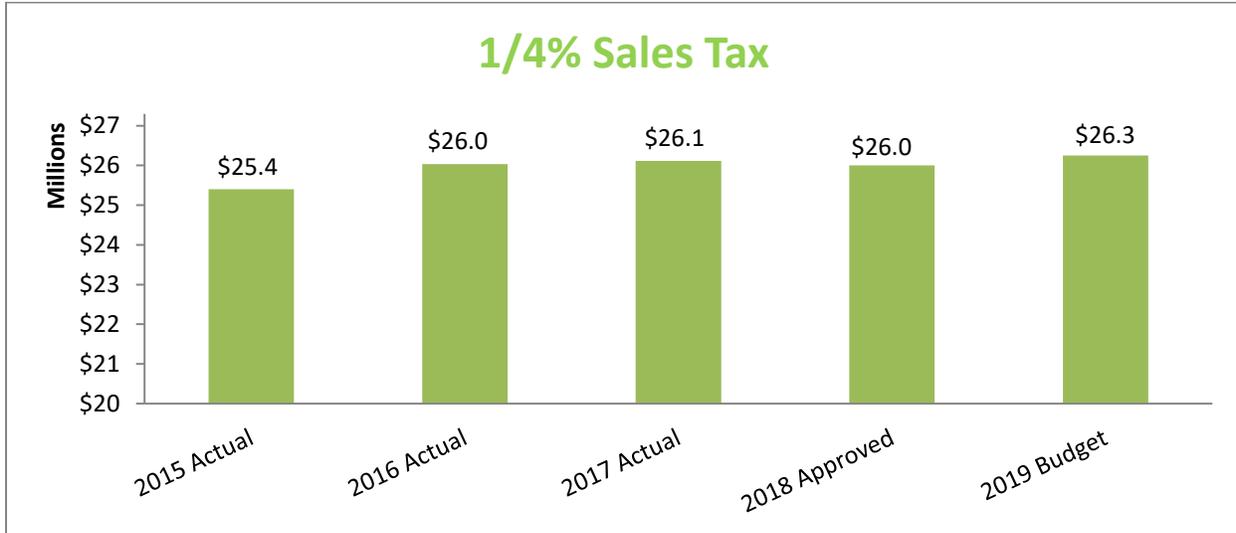
1% Sales Tax

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 5.2% of this Sales and Other Tax revenue category. The FY2019 amount is projected to increase by approximately \$800,000.



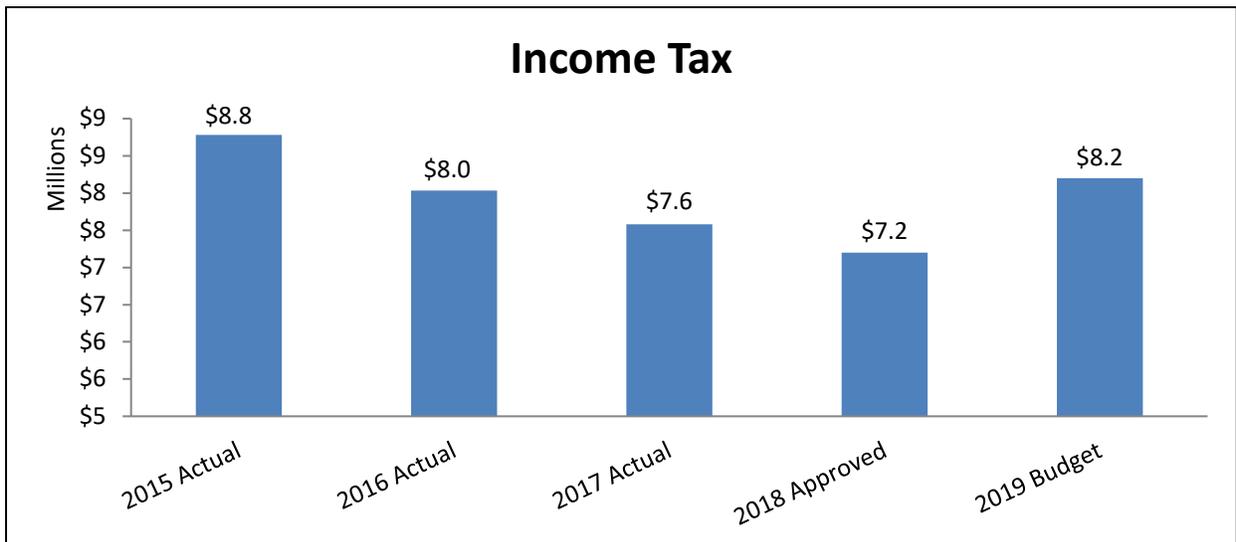
¼% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 10.2% of total tax revenue. This revenue stream fluctuates with economic conditions. The ¼% Sales Tax has remained stable and is expected to stay about the same for FY2019.



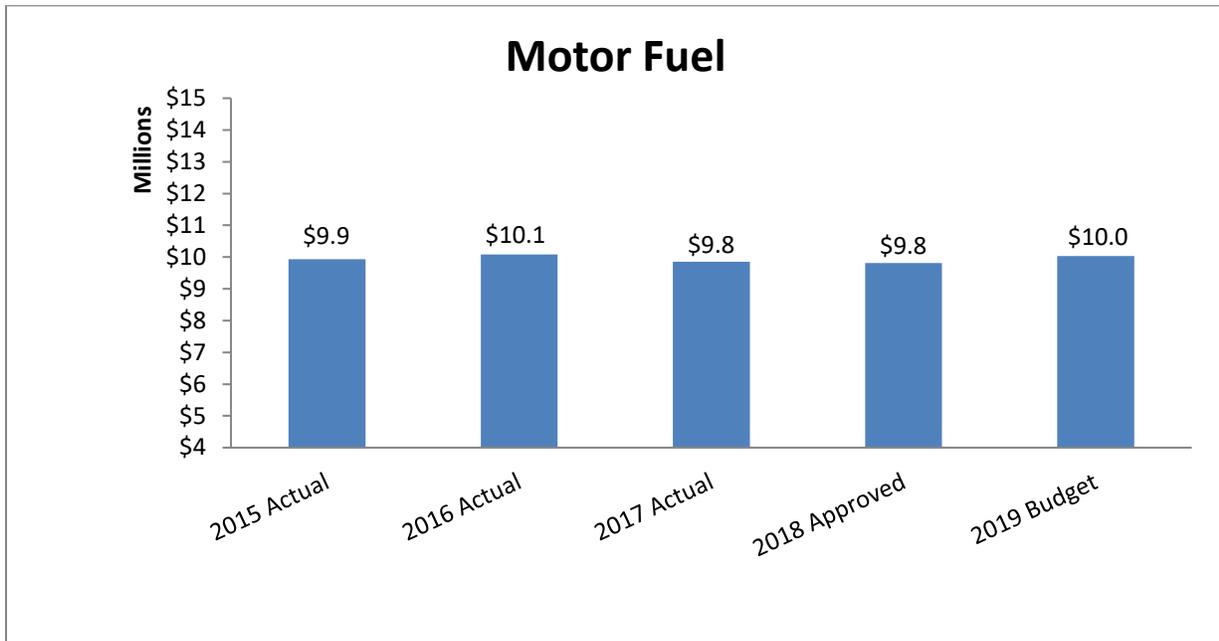
Income Tax

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 unincorporated population in proportion to the total state population and accounts for 2.95% of tax revenue. FY2019 income tax is projected to increase by approximately \$1,000,000.



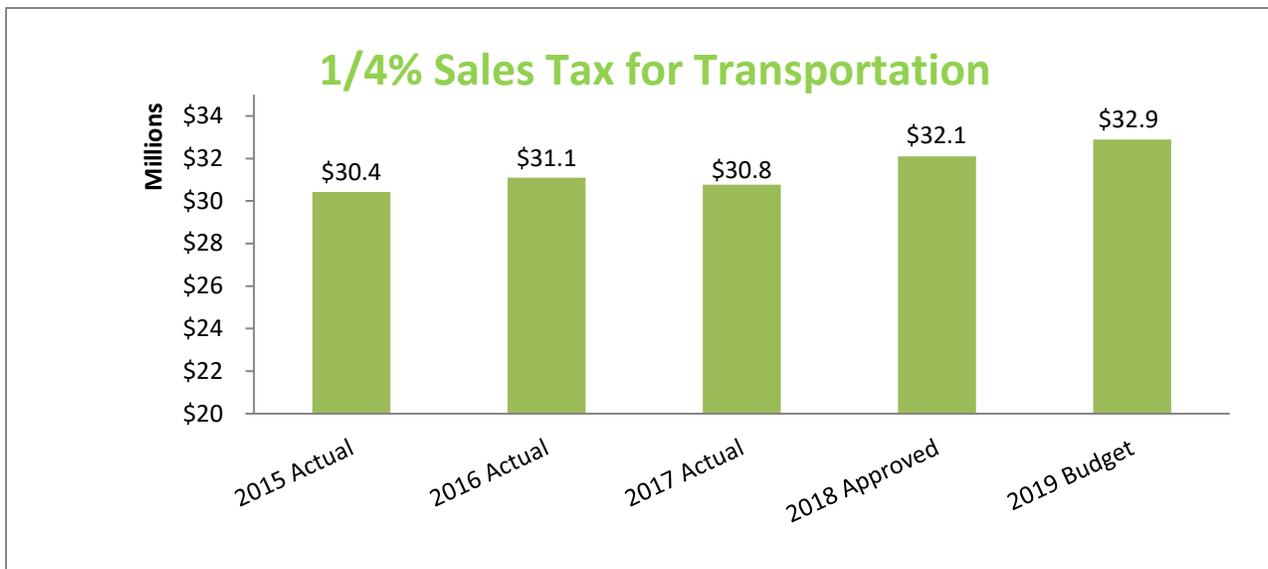
Motor Fuel Tax

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 3.89% of total tax revenue.



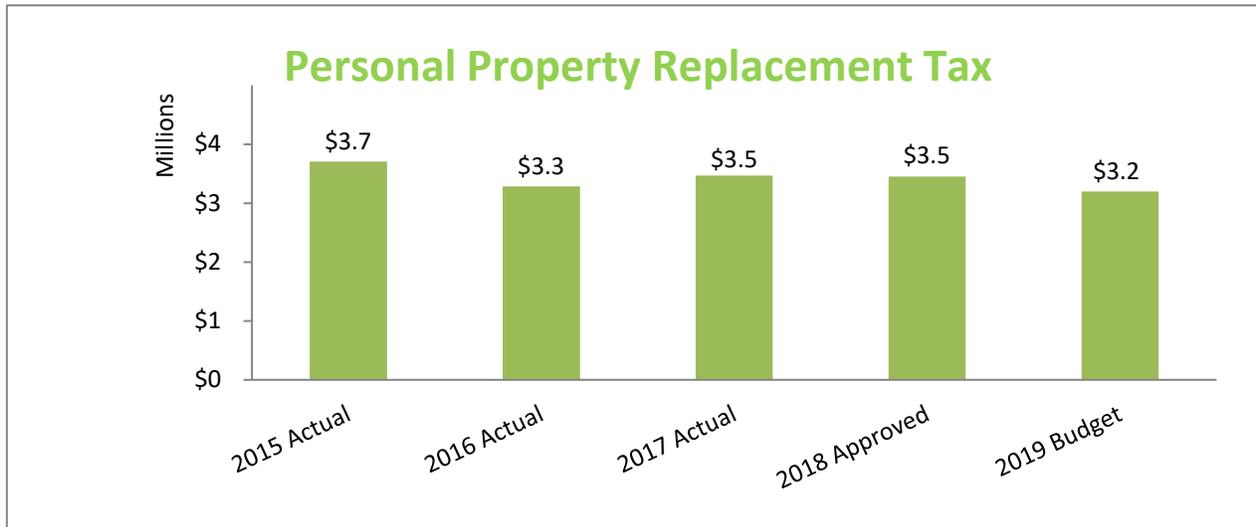
1/4% Sales Tax for Transportation

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 35.8% of total sales and other tax revenue. Based on current trending for FY2019, the budget has increased by \$800,000.



Personal Property Replacement Tax

The State’s Personal Property Replacement Tax (PPRT) is collected by the State of Illinois, and paid to local governments, to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were abolished in the state’s 1970 Constitution. These funds go directly into the general fund and are used for operations; they make up about 1.2% of total tax revenue. The projected amount to be received from the State of Illinois was reduced by \$250,000 for FY2019.



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.

Intergovernmental Revenue

The County receives 15.4% 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 FY2019 budget reflects an overall increase 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 contracts for inspections services, vehicle maintenance, and contracts in the Sheriff’s Office.

Grants

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

Charges for Services

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

Examples:

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

Overall, FY2019 charges for service are projected to be nearly \$1M higher than the FY2018 amounts.

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

FY2019 Expenses

FY2019 Total Projected Expense: **\$525.5million**

Double Appropriations (expenses reflected twice in the budget): **\$72.5 million**

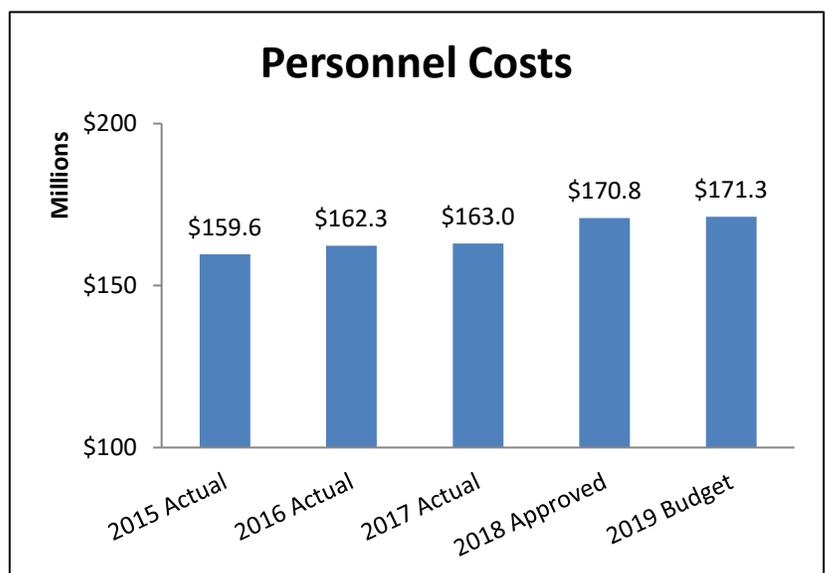
FY2019 Total Projected Expenses (excluding double appropriations): **\$452.6 million**

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	FY2017 Actual	FY2018 County Board Approved	FY2019 County Administrator
Personnel	162,975,784	170,832,206	171,279,507
Commodities	11,124,564	13,060,558	13,793,602
Benefits	101,686,819	106,942,717	106,446,712
Contractuals	119,721,890	134,251,481	141,901,600
Capital Expenditures	118,408,852	66,058,433	65,941,599
Total Debt Service	25,487,598	21,234,784	26,194,136
Total Expenses	\$539,405,507	\$512,380,179	\$525,557,155

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 FY2018 headcount included 2,443 full-time and 233 part-time positions. The FY2019 budget accommodates 2,468 full-time and 235 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.

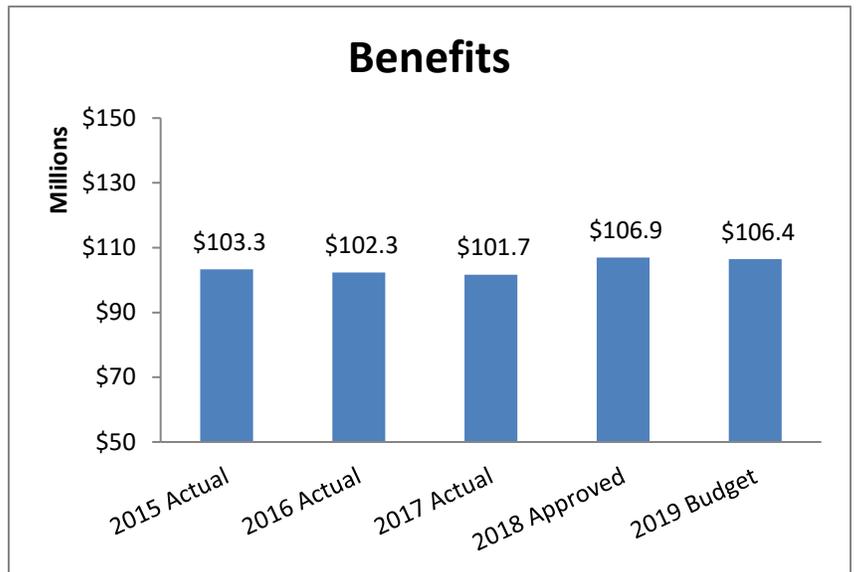
Benefits

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 strategically varied the increases across the plans.

There is a 5.7% budgeted increase in health care costs for FY2019. 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 county's IMRF rate decreased to 7.92% for FY2019. The total cost of employees, including personnel and benefits, is a combined 52% of the total expense budget.

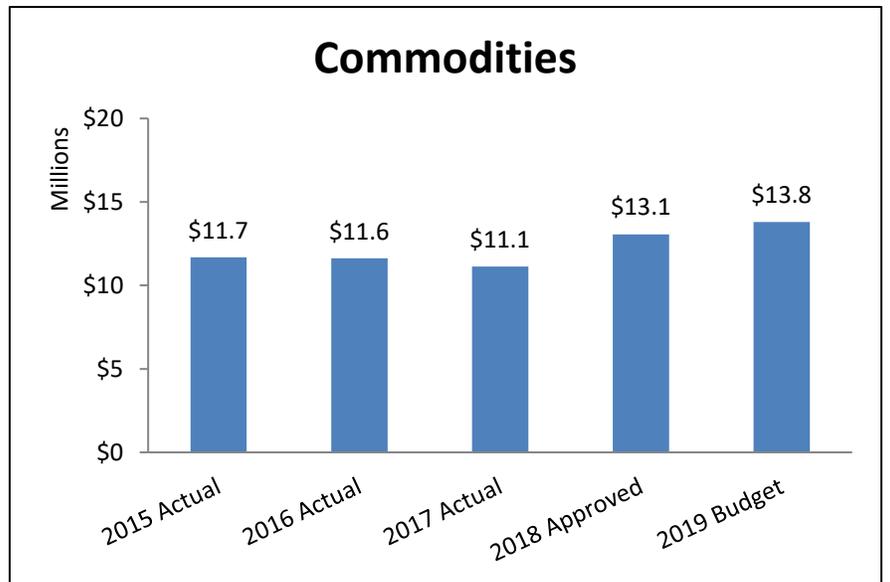


Estimating Benefit Costs

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.

Commodities

The commodities category includes goods required to meet the County's program goals and requirements. The FY2019 commodities budget has increased compared to FY2018. 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.



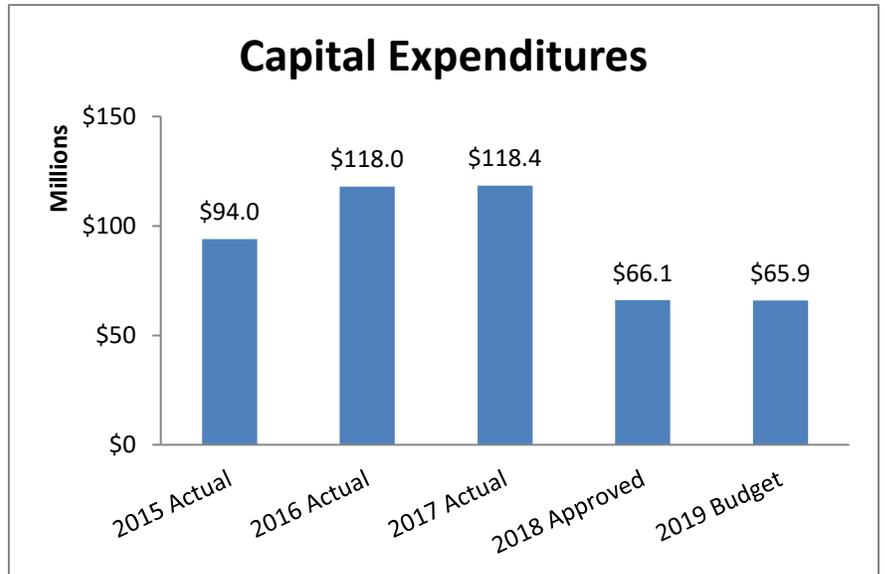
Contractuals

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 FY2019 budget shows an increase compared to FY2018.



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.

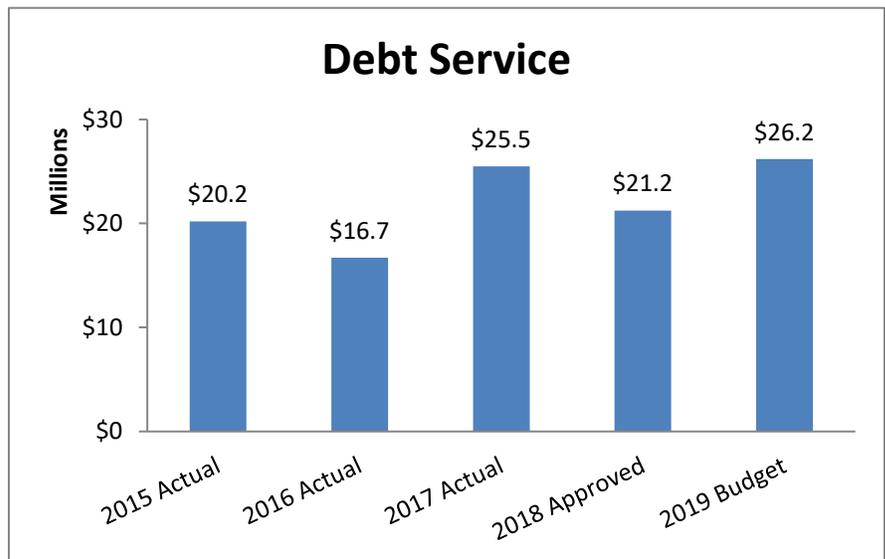


Estimating Capital Expenditures

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.



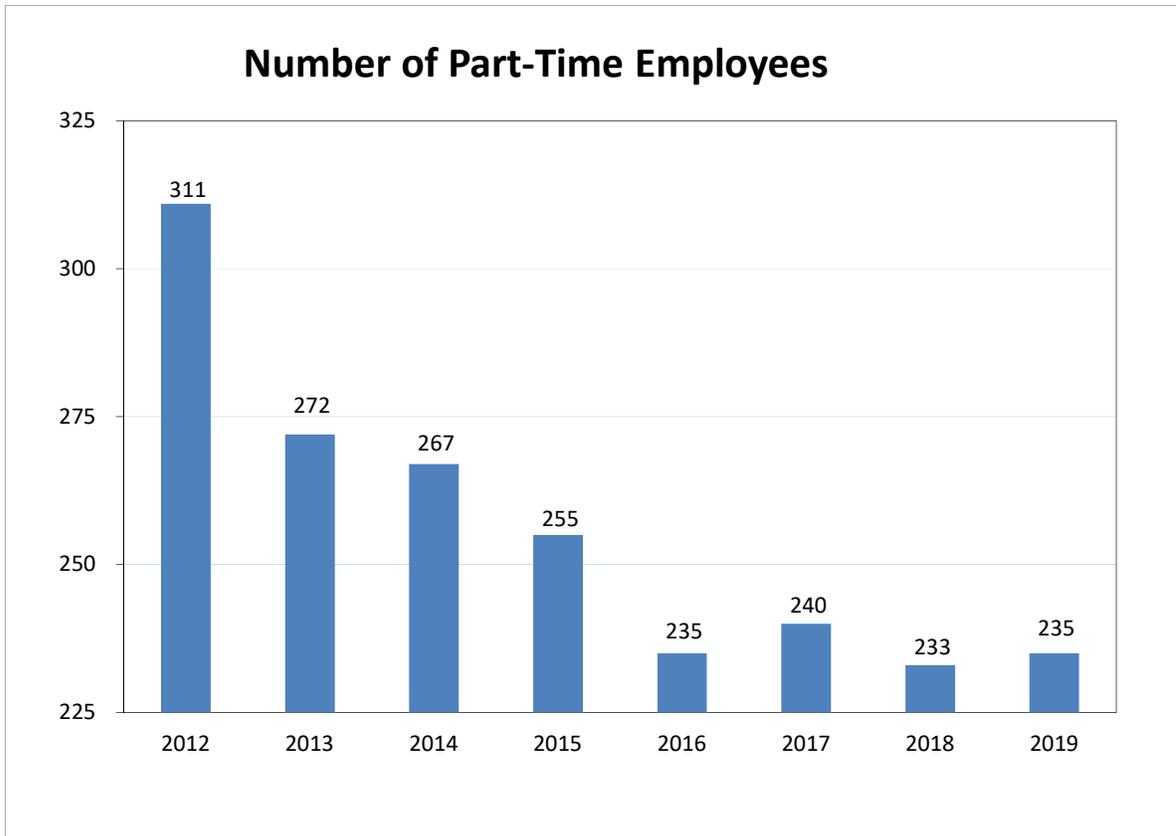
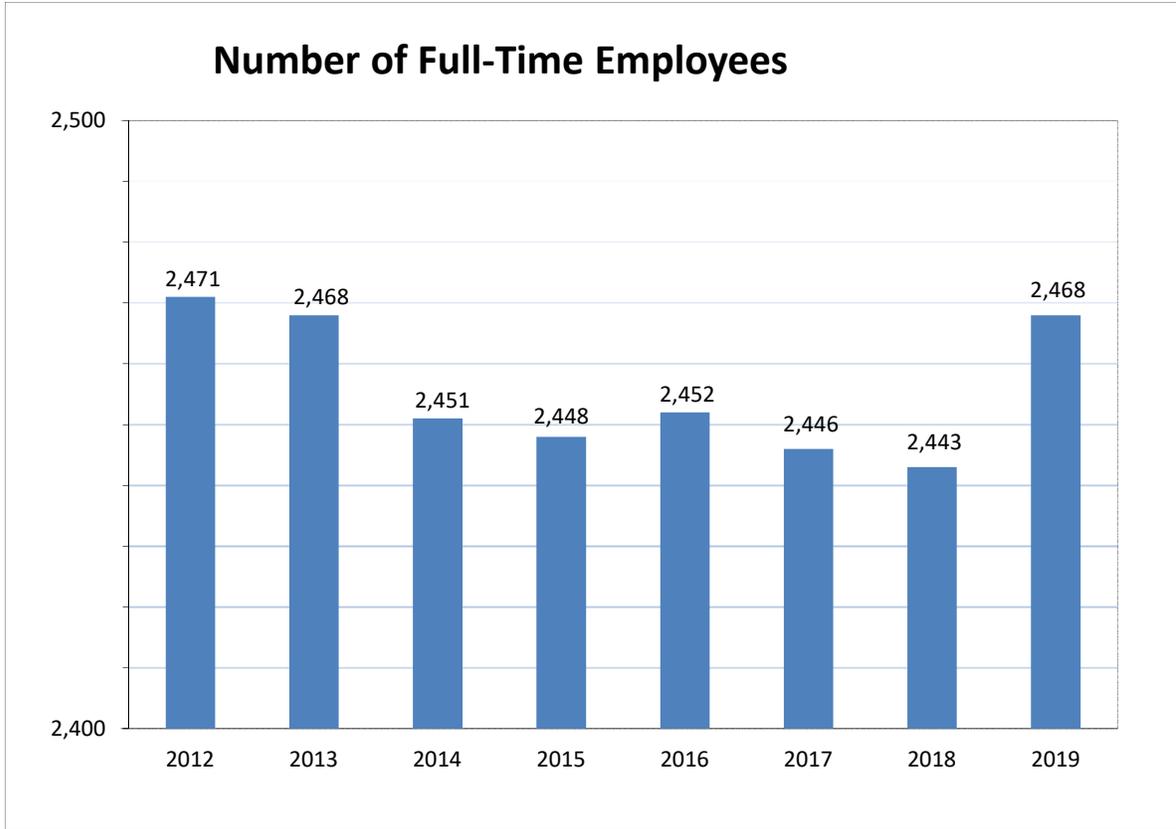
5-Year Historical Personnel Count by Department

DEPARTMENT	FULL TIME					PART TIME					FT	PT
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019	Change FY2018- FY2019	Change FY2018- FY2019
County Administrator	20	22	18	17	17	5	7	7	7	7	0	0
County Board	23	23	23	23	24	0	0	0	0	0	1	0
General Operating Expense	0	0	12	12	0	0	0	0	0	0	-12	0
Human Resources/Risk	18	18	16	16	17	0	0	2	2	0	1	-2
Information Technology	59	59	61	61	61	0	0	0	0	0	0	0
Facilities & Construction	61	60	56	61	64	0	0	0	0	2	3	2
Finance and Admin. Services	26	26	26	26	24	3	3	3	5	3	-2	-2
HUD Grants	8	8	8	8	8	0	0	0	0	0	0	0
Health Department	757	772	774	775	789	127	115	112	109	116	14	7
Workforce Development	25	25	25	23	23	0	0	0	0	0	0	0
Regional Office of Education	9	9	9	9	9	1	1	1	1	1	0	0
Tuberculosis Clinic	5	5	5	6	7	3	3	3	2	0	1	-2
Veterans Assistance	3	3	3	4	4	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	137	133	133	134	7	4	4	3	3	1	0
Document Storage	1	0	0	0	0	0	0	0	0	0	0	0
Circuit Courts	150	148	148	148	148	7	7	7	7	7	0	0
Court Automation	7	7	6	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	71	72	72	72	74	3	3	3	3	2	2	-1
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Coroner	11	11	10	11	12	1	1	3	1	1	1	0
Public Defender	46	45	45	45	46	1	1	1	1	0	1	-1
Sheriff	489	483	483	482	494	51	51	53	55	57	12	2
Sheriff Merit Commission	1	1	1	1	1	0	0	0	0	0	0	0
State's Attorney	130	131	129	130	130	12	9	9	9	8	0	-1
Planning, Building & Development	36	36	36	34	34	1	1	1	0	0	0	0
Stormwater Management	19	18	17	17	17	0	1	1	1	1	0	0
Public Works	96	96	93	90	92	3	1	3	3	3	2	0
Division of Transportation	125	126	129	127	127	19	20	20	20	21	0	1
Chief County Assessment Office	22	24	23	23	23	3	1	0	0	0	0	0
County Clerk	38	38	36	37	37	3	3	4	1	0	0	-1
Board of Review	5	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	10	8	8	8	1	0	0	0	0	0	0
Recorder Automation	12	12	14	12	12	2	1	1	1	1	0	0
Treasurer	16	16	16	15	15	0	0	0	0	0	0	0
GRAND TOTAL:	2,448	2,452	2,446	2,443	2,468	255	235	240	233	235	25	2

Personnel Changes by Department

Department	FT Change FY18 - FY19	PT Change FY18 - FY19	Notes
County Administrator	0	0	
County Board	1	0	Additional Executive Assistant Position added through the NPR process.
General Operating Expense	-12	0	Sheriff Positions used for Jail Transport, and an additional Jail Pod in FY2017 transferred to Sheriff Budget.
Human Resources/Risk	1	-2	New HR Recruiter FTE added in 2019 through the NPR Process. Two Redaction Clerks Moved to Sheriff in 2019.
Information Technology	0	0	
Facilities & Construction	3	0	Three positions were moved from Finance & Administrative Services to Facilities & Construction in FY2019.
Finance and Admin. Services	-2	0	One additional position was added through the NPR process. Three positions were moved to Facilities & Construction as part of the reorganization
HUD Grants	0	0	
Health Department	14	7	New positions added in 2019 were grant funded. A new Substance Abuse and Mental Health Services Administration (SAMHSA) System of Care (SOC) grant and an increase in the third-year allocation for the existing Primary and Behavioral Care Integration Grant all added to the position count.
Workforce Development	0	0	
Regional Office of Education	0	0	
Tuberculosis Clinic	1	-2	Part time positions were eliminated to create a full-time nurse position.
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	1	0	One Court Clerk Position was added to assist with the additional court room through the NPR process.
Document Storage	0	0	
Circuit Courts	0	0	
Court Automation	0	0	
Children's Waiting Room	0	0	
Hulse Detention Center	2	-1	A Juvenile Councilor and a Pre-Trial Officer were added based on increased demand and state mandates. Both were added through the NPR Process.
Law Library	0	0	
Coroner	1	0	Additional Deputy Coroner to assist in death investigations added through the NPR process.
Public Defender	1	-1	One additional Principal Public Defender position to meet increased state mandates through the NPR Process.
Sheriff	12	2	Positions for Jail Pod and Jail Transport moved from GOE. Two part time Redaction Clerks were moved from Risk.
Sheriff Merit Commission	0	0	
State's Attorney	0	-1	One part time Cyber/Forensic Investigator position was eliminated.
Planning, Building & Development	0	0	
Stormwater Management	0	0	
Public Works	2	0	Additional positions added as part of consolidation with Lakes Region Sanitary District.
Division of Transportation	0	1	Additional part time Snowplow Driver added.
Chief County Assessment Office	0	0	
County Clerk	0	-1	One part time Election Clerk position was eliminated.
Board of Review	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	0	0	
Recorder Automation	0	0	
Treasurer	0	0	
TOTAL	25	2	

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 FY2019 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, used to account for facility improvements
5. Special Service Area #16 Capital Projects Fund, used to account for water system improvements within the SSA

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.

Debt Service Funds (5 Funds)

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

1. 2010A GO Bonds
2. 2011A Tax Exempt GO Bonds
3. 2013 Tax Exempt GO Bonds
4. 2015 Tax Exempt GO Bonds
5. 2018 GO Bond Fund

Special Service Areas (5 Funds)

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

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

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 9-30-18
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	\$ 23,050,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 85,110,000
Series 2018	4/23/2018	11/30/2027	3.00 - 5.00%	\$ 20,700,000	\$ 20,700,000
Total General Obligation Debt					\$ 180,270,000

The following G.O. debt service payments are included in the FY2019 Budget:

FY2019 Debt Service Budget			
	Principal	Interest	Total
Series 2010A		\$ 1,593,134	\$ 1,593,134
Series 2011A		\$ 962,200	\$ 962,200
Series 2013	\$ 5,870,000	\$ 1,076,250	\$ 6,946,250
Series 2015A	\$ 2,040,000	\$ 2,992,225	\$ 5,032,225
Series 2018	\$ 1,640,000	\$ 923,250	\$ 2,563,250
Totals	\$ 9,550,000	\$ 7,547,059	\$ 17,097,059

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.

FY2019 Legal Debt Margin	
Projected assessed value of property for tax year 2018	\$ 26,674,434,380
Debt limit (5.75% of assessed value)	\$ 1,533,779,977
General Obligation Bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,533,779,977
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

2019 Recommended Budget

Fiscal Year 2019 Requests

Requesting Department / Request	Description	Department Request	County Administrator Recommended	Offsetting Revenue
Recommended from Property Tax Operating Funds				
Chief County Assessment Office: GIS Cadastral Position Upgrade	GIS Cadastral Trainer Upgrade in Position Grade for Additional Responsibilities	\$ 2,600	\$ 2,600	
County Board: One New Administrative Staff Position	One Additional Executive Assistant Position as Recommended by an Internal Staffing Analysis	\$ 84,194	\$ 70,162	
Circuit Clerk: Two New Clerk Positions	One Additional Court Clerk Position for New Court Room	\$ 110,187	\$ 55,094	
County Administrator Office: SnapComms Communications Platform	Expand Existing Platform for Internal Communications to all County Employees	\$ 20,430	\$ 20,430	
19th Judicial Circuit Court (Hulse Detention Center): Two New Juvenile Councilors	One Additional Juvenile Counselor to Backfill a Reassigned Position and to Help Cover State Mandated Staffing Levels	\$ 143,106	\$ 59,628	
19th Judicial Circuit Court (Hulse Detention Center): Two New Pre-Trial Officers	One Additional Pre-Trial Services Officer to assist with increase in Pretrial Service Investigations and Pretrial Bond Supervision	\$ 141,328	\$ 58,887	
Facilities and Construction: Construction Project Manager position reclassified to Facilities Director	Construction Project Manager Position Reclassified to Facilities & Construction Director as Part of Department Restructuring	\$ 130,683	\$ 108,903	
Finance & Administrative Services: Additional FTE	New Position as Determined by Comprehensive Review of Operations	\$ 101,401	\$ 84,501	
Human Resources: One New HR Recruiter Position	One Additional HR Recruiter Position to Work on Recruiting and Succession Planning in the Organization	\$ 107,463	\$ 89,553	
Information Technology: Oblique Aerial Imagery	Oblique Aerial Imagery to Obtain Higher Quality Mapping	\$ 25,000	\$ 25,000	
Public Defender: Two New Principal Public Defender Positions	One Additional Principal Public Defender Position to Meet Increased State Mandates	\$ 175,244	\$ 73,018	
State's Attorney: One Criminal Intelligence Analyst Position	Criminal Intelligence Analyst to Centralize Information and Increase Information Sharing between Police Agencies in Lake County (moved from Asset Forfeiture Fund)	\$ 92,386	\$ 76,988	
State's Attorney: Victim Offender Mediation Program	Funding to Hire a Part Time Victim Offender Mediation Coordinator to Restart the Program	\$ 48,434	\$ 40,362	
Veterans Assistance Commission: Superintendent pay increase	Reclassification of Superintendent to a Paygrade That is in Line with Internal and External Comparables	\$ 25,249	\$ 9,245	
Coroner: One new Deputy Coroner	Additional Deputy Coroner to Assist in death investigations and other duties.	\$ 95,026	\$ 79,189	
Total Recommended for Funding		\$ 1,302,731	\$ 853,557	\$ -
Recommended from Non-Property Tax (Special Revenue) Funds				
State's Attorney: Forensic Tool GrayKey	Forensic Tool GrayKey Device as a Cellphone Investigation Tool	\$ 15,000	15,000	
State's Attorney: Mental Health Wellness Check-ups	Funding to Allow for Mental Health Checkups for At-Risk Employees	\$ 13,875	13,875	
Veteran's Assistance: Increase VAC Staff by 3 Fulltime Veterans Service Officers	One Workforce position to assist with VAC caseload	\$ 190,000	39,972	39,972
Human Resources: Phase II HRIS Implementation	Phase II HRIS Implementation for talent management, learning management, and compensation modules.	\$ 220,000	\$ 220,000	
Total Recommended for Funding		\$ 1,007,677	\$ 288,847	\$ 39,972

Fiscal Year 2019 Requests

Requesting Department / Request	Description	Department Request	County Administrator Recommended	Offsetting Revenue
Recommended from One-Time/CCIP/Non-Operating Funds -- see CCIP section for further details				
County Clerk: Electronic Archival of Historical and Vital Record Books	Archival Preservation of Historical County Board and Vital Record Books	\$ 85,547	\$ 85,547	
County Clerk: American Disability Act Compliant voting equipment replacement	American Disability Act Compliant Voting Equipment Replacement to Meet State and Federal Mandates	\$ 560,000	\$ 560,000	
Facilities and Construction: Document Management System	Lowest Cost Option for Facilities Document Management System	\$ 128,340	\$ 27,800	
SAO, Public Defender, Circuit Court Clerk: Justice Archive/Storage	SAO and Public Defender have new storage needs due to the increasing prevalence of video evidence. The Circuit Court Clerk also has additional storage needs.	\$ 80,000	\$ 80,000	
Multiple Departments: Audio Visual Equipment Replacement	Public Defender replacement of the end-of-life AV equipment in its large meeting room.	\$ 100,000	\$ 100,000	
PBD, SMC, Health: Central Permit Cameras and Door System	Central Permit Cameras and Door System to Enhance Building Security	\$ 12,800	\$ 12,800	
Total Recommended for Funding		\$ 966,687	\$ 866,147	\$ -
County Board New Program Requests				
County Board: Veterans Service Officers (VSO)	Increase Veterans Assistance Commission Staff by three (3) Full-time Veterans Service Officers	\$ 190,000		
County Board: No Wake Signage	No Wake Signage for Fox Waterway System	\$ 2,000		
County Board: Idle Reduction	Idle Reduction Software for Sheriff Patrol Vehicles	\$ 75,000		
County Board: Electric Vehicle Subsidy	Electric Vehicle Bus Subsidy to PACE to Encourage the Electrification their Fleet	\$ 100,000		
County Board: Respite Bed Expansion	LCHD/CHC Crisis Care Respite Bed Expansion	\$ 100,000		
Total Board Member Requests		\$ 467,000	\$ -	\$ -

Fiscal Year 2019 Requests

Requesting Department / Request	Description	Department Request	County Administrator Recommended	Offsetting Revenue
Not Recommended				
Circuit Clerk: Long Term Pay Equity	Long Term Pay Equity for Clerk Staff	\$ 177,994		
Circuit Clerk: Position Funding Reassignment	Position Reassignment - Move Project Manager Position from Court Automation Fund to General Fund	\$ 160,936		
County Administrator Office: Two Performance Measurement Staff	Add Performance Measurement Program, Staffed by Two Employees	\$ 132,846		
Court Admin: Position Funding Reassignment	Position Reassignment - Move Judicial Info Systems Director to General Fund	\$ 154,940		
Facilities and Construction: Facility Operations Service Van	Facility Operations Service Van	\$ 45,000		
Facilities and Construction: One Additional Custodian	Increase Custodial Staff by One Full-time Position for the Court Tower	\$ 50,485		
State's Attorney: Administrative Specialist - Child Advocacy Center	Additional Administrative Specialist for the Child Advocacy Center	\$ 87,759		
State's Attorney: Civil Division Paralegal	Civil Division Paralegal to Increase Service Levels on Civic Cases	\$ 77,200		
State's Attorney: Additional Attorney and a Victim/Witness Coordinator for Early Disposition Court	An Additional Attorney and a Victim/Witness Coordinator to Work on Early Disposition Court to Expediate and Resolve Certain Court Cases	\$ 204,816		
State's Attorney: One Forensic Technician Position	Additional Forensic Technician for Increased Workload	\$ 75,826		
Veterans Assistance Commission: Increase Assistant Superintendent pay	Increase Assistant Superintendent Pay for Increased Responsibilities and Oversight	\$ 26,812		
Veterans Assistance Commission: Position Promotion	Promote a Current Veterans Service Officer to a Newly Created Supervisory Position of "Senior Veterans' Service Officer"	\$ 5,272		
Coroner: Administrative Assistant	Additional Administrative Assistant to Support Office Duties	\$ 63,350		
	Total Not Recommended for Funding	\$ 1,263,237	\$ -	\$ -
	Total for all NPR Requests	\$ 5,007,332	\$ 2,008,551	\$ 39,972

Corporate Fund

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	122,064,121	127,589,079	127,589,079	131,639,191	4,050,112	3%
A42X Licenses & Permits	3,710,937	3,700,540	3,700,540	3,750,295	49,755	1%
A43X Fines and Forfeitures	1,296,205	1,629,507	1,629,507	1,352,100	(277,407)	-17%
A45X Intergovernmental	13,504,820	12,678,179	13,201,573	12,319,766	(358,413)	-3%
A46X Charges for Services	15,458,300	15,892,858	15,892,858	14,136,886	(1,755,972)	-11%
A49X Transfers	19,117,387	22,990,403	22,990,403	20,340,174	(2,650,229)	-12%
AHM Miscellaneous	10,394,590	10,700,523	10,700,523	10,197,065	(503,458)	-5%
AH4X Total Revenue	185,546,361	195,181,088	195,704,483	193,735,477	(1,445,612)	-1%
AH5X Personnel	91,563,462	96,495,781	96,514,917	95,801,123	(694,658)	-1%
AH6X Commodities	3,274,876	3,948,792	3,977,391	4,106,491	157,698	4%
AH74X Benefits	34,259,712	36,406,886	36,420,035	35,122,244	(1,284,642)	-4%
AH7X Contractuals	32,231,948	37,494,792	42,547,329	39,084,543	1,589,751	4%
AH8X Capital Expenditures	20,317,627	12,731,662	80,225,599	11,242,600	(1,489,062)	-12%
AHEX Total Expenses	181,647,624	187,077,914	259,685,271	185,357,001	(1,720,913)	-1%

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	64,918,272	62,375,056	73,947,266	80,188,079	80,188,079	78,115,413	82,798,191
A41110	Prior Year Property Taxes	14,206	15,109	25,319	-	-	20,010	-
A41120	TIF Districts Property Taxes	174,630	85,954	114,822	81,000	81,000	103,300	81,000
A41130	Penalty Cost & Interest On Collect	3,570,767	3,538,103	3,367,623	3,200,000	3,200,000	2,972,768	3,000,000
A41150	Tax Sale/Redemption P I & Cost	474,811	371,662	531,124	475,000	475,000	466,069	375,000
A41160	1% County Sales Tax	3,854,281	4,501,065	4,108,295	4,000,000	4,000,000	3,164,303	4,800,000
A41170	1/4% Supplemental Sales Tax	25,405,168	26,036,708	26,113,852	26,250,000	26,250,000	15,027,980	26,250,000
A41180	Use Sales Tax	1,822,083	1,969,086	2,131,648	2,100,000	2,100,000	1,329,741	2,200,000
A41190	Hotel-Motel Tax	89,938	76,056	81,652	95,000	95,000	83,005	85,000
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	487,674	650,000
A41210	State Income Tax	8,779,435	8,031,953	7,578,567	7,200,000	7,200,000	5,440,915	8,200,000
A41220	Pers Property Replace Tax	3,705,966	3,283,812	3,467,850	3,450,000	3,450,000	2,581,925	3,200,000
A41X	Taxes	113,280,931	110,950,511	122,064,121	127,589,079	127,589,079	109,793,101	131,639,191
A42010	Liquor Licenses	220,096	193,581	216,858	215,000	215,000	212,054	215,000
A42020	Amusement Devices	12,100	12,100	69,914	12,000	12,000	11,675	12,000
A42030	Marriage Licenses	118,092	131,714	129,000	110,000	110,000	97,132	110,000
A42035	Civil Union Licenses	220	360	270	200	200	450	200
A42040	Building Permit Fees	1,593,461	1,167,767	1,269,786	1,489,700	1,489,700	1,257,854	1,544,500
A42060	Mobile Home Park License Fee	9,300	9,320	9,300	9,360	9,360	9,420	9,550
A42070	Elevator Permit	86,454	77,380	81,000	83,700	83,700	61,776	58,355
A42080	Recreational Veh Park License Fee	32,707	30,580	29,460	30,580	30,580	30,580	31,190
A42090	Zoning Administration Fees	211,697	183,543	340,700	220,000	220,000	211,901	245,000
A42095	Site Capacity/Site Plan Review	13,707	10,921	4,831	18,000	18,000	-	12,500
A42120	Cable Fees	1,418,999	1,451,748	1,453,597	1,400,000	1,400,000	800,884	1,400,000
A42130	AT&T Support PEG	68,683	61,381	52,207	62,000	62,000	27,665	62,000
A42140	Comcast PEG Capital	51,031	70,899	54,012	50,000	50,000	23,906	50,000
A42X	Licenses & Permits	3,836,547	3,401,295	3,710,937	3,700,540	3,700,540	2,745,297	3,750,295
A43000	Fines	-	5,950	2,293	-	-	1,340	-
A43020	False Alarm Fees	8,575	7,902	6,505	5,000	5,000	8,775	6,500
A43030	Fines Circuit Clerk	260,219	212,065	190,748	250,000	250,000	130,420	170,000
A43050	Fines Sheriff	768,612	694,116	575,445	725,407	725,407	433,824	600,000
A43055	Prisoner Review and Vehicle Fine collection	62,751	55,823	45,885	62,000	62,000	35,345	52,000
A43060	Overweight Fees - States Attorney	3,574	1,293	1,114	3,000	3,000	1,567	3,000
A43065	Administrative Adjudication Court Fines	7,650	26,171	25,637	132,000	132,000	18,407	28,000
A43070	Building & Zoning Violation Fines	13,865	9,835	14,787	12,000	12,000	11,364	12,000
A43075	Administrative Adjudication	17,820	36,750	29,603	28,000	28,000	25,416	28,000
A43080	Parking Fines Sheriff	1,100	880	480	1,100	1,100	755	1,100
A43085	Drug Addiction Services Fine	-	90	1,335	500	500	900	1,000
A43087	Circuit Clerk Automatic Expungement	-	70	890	500	500	600	500
A43100	DUI Fines Sheriff	80,091	76,751	55,160	80,000	80,000	50,460	80,000
A43110	Collection Fees_A43110	-	78,021	72,476	30,000	30,000	75,546	70,000
A43120	INTC - Interest County	-	58,841	273,848	300,000	300,000	249,846	300,000
A43X	Fines and Forfeitures	1,224,257	1,264,557	1,296,205	1,629,507	1,629,507	1,044,565	1,352,100
A45010	Affected Area Comp Fee	2,492,826	2,435,825	1,545,796	1,200,000	1,200,000	774,587	1,200,000
A45020	All Other Salary Reimbursement	396,472	468,427	198,040	279,950	295,846	91,620	305,835
A45040	CDBG Revenue	5,300	7,184	-	-	-	-	-
A45100	Sheriff Convey Pers To Inst	12,004	8,527	20,032	11,000	11,000	10,090	15,000
A45105	Sheriff IST - Interstate Transfer	9,844	10,056	9,580	8,000	8,000	5,924	8,000
A45110	Sheriff Law Enforcemnt Training	55,954	-	59,885	58,000	58,000	-	15,612

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45120	Sheriff Work Release	872,674	605,555	720,108	710,000	710,000	353,071	400,000
A45130	SSA Jail Incentive	27,822	34,689	82,876	26,000	26,000	89,465	60,000
A45140	Child Support IV-D Reimb	761,061	707,413	716,705	650,000	650,000	297,762	610,000
A45280	Salary Reimbursement	4,986,341	4,350,913	4,116,577	4,126,531	4,126,531	2,499,116	3,502,195
A45330	Grants - Other	50,462	13,943	94,531	16,000	41,498	41,498	41,000
A45333	Grants - State	151,821	101,108	71,336	31,000	31,000	26,861	79,388
A45334	Grants - Federal	592,302	652,934	612,473	683,057	683,057	471,872	913,836
A45335	Grants - Nonprofit	-	-	-	-	12,000	37,000	50,000
A45340	Other Federal Funds	485,039	397,037	456,535	-	470,000	170,964	-
A45350	Other State Funds	564,095	179,656	118,692	50,215	50,215	213,826	100,215
A45360	Program Income - Loans	6,500	1,000	17,318	-	-	-	-
A45380	Revenue From Municipalities	4,160,563	4,816,995	4,484,045	4,635,272	4,635,272	3,708,980	4,844,887
A45400	Revenue From Other Government Bodies	623,320	418,527	180,292	193,153	193,153	23,706	173,798
A45X	Intergovernmental	16,254,402	15,209,789	13,504,820	12,678,179	13,201,573	8,816,341	12,319,766
A46010	Fees	4,509,335	5,637,871	4,833,442	4,478,518	4,478,518	3,827,030	3,827,625
A46015	Parking garage fees	65,991	62,464	55,218	65,000	65,000	30,002	65,000
A46040	Annual Support Fee's	114,806	116,109	106,297	115,000	115,000	59,200	115,000
A46050	Docket Fees	2,265,684	2,163,936	2,150,138	2,200,000	2,200,000	1,663,228	2,100,000
A46060	Appearance Fees	381,540	371,525	353,160	380,000	380,000	263,944	340,000
A46070	Transcripts _A46070	276,285	293,052	283,329	300,000	300,000	211,352	275,000
A46080	Citations	63,655	62,115	59,515	65,000	65,000	43,050	60,000
A46090	Traffic Costs	1,782,736	1,542,691	1,314,340	1,625,000	1,625,000	889,074	1,200,000
A46100	Passports	64,900	91,175	92,061	100,000	100,000	61,645	80,000
A46110	Bond Forfeitures	362,708	408,935	328,377	375,000	375,000	281,064	285,000
A46120	Bond Fees	448,147	495,200	435,822	460,000	460,000	322,300	440,000
A46125	Sheriff Bond Fees	74,298	66,843	65,730	71,000	71,000	43,890	71,000
A46130	Jury Demand	197,145	224,004	178,164	200,000	200,000	147,546	175,000
A46140	Adoption Fees	2,150	1,700	1,250	2,000	2,000	1,600	2,000
A46155	Specialty Court Fee	315,272	280,131	248,025	272,500	272,500	178,422	241,500
A46157	Drug Court Fee	151,814	135,577	120,193	135,000	135,000	86,799	120,000
A46160	Court Security Fees	1,359,450	1,228,533	1,135,201	1,360,000	1,360,000	840,261	1,150,000
A46165	Therapeutic Intensive Monitoring Court Fee	4,195	6,274	6,877	6,500	6,500	7,564	14,000
A46170	Marriage Certificates	54,436	60,472	60,366	54,000	54,000	49,544	54,000
A46171	Marriage Certificates Additional Copy	11,840	11,702	11,614	11,400	11,400	9,464	11,400
A46175	Civil Union Certificates	58	112	112	-	-	136	-
A46176	Civil Union Certificates Additional Copy	4	18	12	-	-	32	-
A46180	Redemption Fees	196,938	183,078	162,162	200,000	200,000	118,629	150,000
A46190	Registrations by mail	21,260	20,260	19,390	17,000	17,000	18,160	19,000
A46191	Notary Registrations over the counter	2,410	2,585	2,460	2,400	2,400	2,355	2,400
A46195	Assumed Business Name Registrations	4,500	4,645	4,535	4,600	4,600	3,510	4,600
A46196	Assumed Business Name Withdrawals	72	86	92	-	-	51	-
A46200	Death Certificates	10,104	10,192	10,864	10,000	10,000	9,080	10,000
A46201	Death Certificates additional copy	4,682	4,688	4,513	4,300	4,300	3,692	4,300
A46202	Death Certificates genealogy copy	645	438	488	500	500	330	500
A46210	Birth Certificates	104,064	110,616	107,996	109,000	109,000	87,417	105,000
A46211	Birth Certificates additional copy	14,554	13,990	13,687	14,000	14,000	11,490	13,000
A46220	Certifications	372	1,246	736	500	500	456	500
A46221	Certificates of Authority	794	566	458	600	600	324	500
A46230	Copies Of County Clerk Records	341	764	755	600	600	792	600
A46240	Miscellaneous County Clerk Fees	10,278	7,692	17,215	8,000	8,000	5,779	8,000

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46250	States Attorneys Fees	140,834	120,143	101,645	100,000	100,000	73,299	100,000
A46260	Warrant Fees	130,072	120,076	101,436	125,000	125,000	81,753	125,000
A46270	Fire Arms Training Fees	5,880	2,105	2,480	1,800	1,800	5,780	29,000
A46280	Photograph Fee's	1,278	310	248	400	400	103	400
A46290	Special Police Services	286,582	474,132	430,420	288,750	288,750	315,649	296,836
A46300	Sheriff Fees-Circuit Clerk	211,877	225,076	212,752	220,000	220,000	326,424	220,000
A46305	Eviction Service Fees	101,664	99,185	82,848	100,000	100,000	140,626	100,000
A46310	Foreign Service	64,070	61,283	58,825	65,000	65,000	103,579	65,000
A46320	Marine Unit Fines	23,852	16,991	8,245	22,000	22,000	7,706	22,000
A46330	Foreclosure Fees	800,100	562,400	477,400	435,000	435,000	374,500	435,000
A46335	Eviction Rescheduling Fee	4,122	4,411	4,033	5,000	5,000	3,357	5,000
A46337	Foreclosure Mediation Fees	236,875	194,375	180,500	170,000	170,000	120,250	170,000
A46340	Radio Monthly Contracts	19,458	26,524	8,441	24,000	24,000	8,441	8,450
A46350	Radio Labor Charges	1,098	905	-	-	-	-	-
A46360	Radio Materials/Parts Charges	92	1,501	-	-	-	-	-
A46370	Radio Installation Charges	-	468	-	-	-	-	-
A46390	Court System Fee	404,461	363,727	334,744	340,000	340,000	249,374	340,000
A46391	Guardian Ad Litem Fees	3,917	8,000	5,150	5,000	5,000	6,500	5,000
A46392	Probation - Public Service Conversion Fee	1,450	3,509	6,251	1,200	1,200	2,613	3,000
A46395	Clerk Admin Fee	289,128	252,878	233,224	265,000	265,000	167,239	230,000
A46405	Single Drug Test Fee	1,258	1,149	550	1,000	1,000	450	1,000
A46406	Multiple Drug Test Fee	25	225	-	-	-	-	-
A46420	Copy Charges	26,241	20,510	24,577	20,200	20,200	27,003	22,200
A46430	Tax Sale Costs	13,132	11,496	13,096	13,000	13,000	10,982	10,000
A46440	Urine Analysis Test	177,670	177,713	156,660	192,500	192,500	116,224	163,500
A46455	Domestic Battery Fine - Circuit Clerk	70	59	74	100	100	34	100
A46465	Alternative Juror Fee	875	12,600	-	-	-	-	-
A46480	Open Tax File	161,400	161,550	154,500	140,940	140,940	107,328	140,040
A46520	DNAC	5,291	4,824	3,790	5,000	5,000	2,440	3,000
A46530	Rezoning Application Fees	9,593	3,253	-	6,000	6,000	-	6,100
A46540	Rezoning Legal Notices	942	1,221	507	1,200	1,200	-	1,200
A46550	Street Vacation Fees - Engineering	-	-	-	150	150	300	640
A46551	Street Vacation Fees - Planning	-	-	-	550	550	1,100	2,370
A46560	Sub-Division Fees - Engineering	1,194	5,817	1,558	1,200	1,200	2,725	1,225
A46561	Sub-Division Fees - Planning	4,093	25,231	5,918	4,400	4,400	12,747	5,500
A46580	Performance Bond Fees - Engineering	-	-	90	1,950	1,950	150	1,000
A46581	Performance Bond Fees - Planning	-	486	549	6,630	6,630	753	3,000
A46600	Conditional Use Permits	6,158	8,428	4,530	11,000	11,000	4,358	7,000
A46605	Reimbursement for Demos	11,650	20,452	8,315	10,000	10,000	-	10,000
A46620	ZBA Variations Fees	25,377	24,587	28,133	25,800	25,800	22,373	26,300
A46670	Utility Fees	-	-	-	-	-	1,195	-
A46680	Wetland Fees	28,412	32,475	20,176	34,300	34,300	17,299	34,300
A46700	Site Development Permit Fee	231,549	265,497	209,503	245,000	245,000	179,987	245,000
A46730	Northern Illinois Crime Lab	2,190	2,190	-	-	-	-	-
A46735	Crime Lab Clerk Fee	3,913	3,193	2,669	3,000	3,000	2,091	3,000
A46740	Sex Offender Registration Fee	4,267	11,085	17,763	11,000	11,000	13,670	11,000
A46745	Violent Offenders Against Youth Registration Fee	160	160	240	170	170	210	200
A46750	Elect Monitor System Service	153,983	159,133	133,652	103,000	103,000	139,712	130,000
A46780	County Trauma Center	8,658	7,986	6,832	8,000	8,000	5,052	10,000
A46790	Domestic Violence	410	200	743	800	800	423	800

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46795	Arrestee's Medical Cost Fund	24,640	21,885	18,570	22,500	22,500	13,445	22,500
A46800	Alias Search Fees	28,975	25,125	27,938	26,000	26,000	23,031	28,000
A46810	Records Search Fees	11,382	14,130	9,324	14,000	14,000	6,990	10,000
A46820	Expungement Fees	32,824	29,880	29,860	30,000	30,000	21,861	30,000
A46840	Sale Of Maps	12,150	-	-	100	100	20	-
A46850	All Other Charges For Services	23,020	22,716	23,547	18,000	18,000	15,054	18,000
A46860	Tax Sale Certificate Assignmnt	3,680	6,360	2,540	2,000	2,000	620	500
A46870	Tax Deeds \$5	270	675	560	400	400	245	400
A46880	Tax Sale Notices	29,979	25,399	21,344	20,000	20,000	24,192	22,000
A46890	Tax Sale Certif Cancel	15	1,059	15	-	-	3	-
A46900	Economic Interest Filing	780	225	850	500	500	120	500
A46910	Clerk Over-Payments	1	12	70	-	-	35	-
A46930	GIS Fees	98,222	99,826	94,373	95,000	95,000	61,981	65,000
A46950	DUI Fund - County	50	60	40	100	100	-	100
A46970	Finger Print Fees	2,440	2,336	1,608	1,800	1,800	1,731	1,800
A46977	Prison Review - State	6,020	6,020	-	-	-	-	-
A46X Charges for Services		16,740,809	17,376,512	15,458,300	15,892,858	15,892,858	12,104,338	14,136,886
A49920	Transfers From Other Funds	19,681,958	19,211,936	19,117,387	22,990,403	22,990,403	13,271,377	20,340,174
A49999	Over Short	50	-	-	-	-	-	-
A49X Transfers		19,682,008	19,211,936	19,117,387	22,990,403	22,990,403	13,271,377	20,340,174
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44020	Tower Rentals	5,478	-	6,393	6,956	6,956	2,985	7,164
A44030	Other Rentals	1	320,001	1	-	-	-	-
A48010	Interest	883,183	1,598,037	2,070,313	3,017,500	3,017,500	1,066,991	3,256,500
A48011	1st Midwest Bank Interest Earned	2,465	2,877	3,117	2,400	2,400	149,790	2,400
A48020	Indirect Cost Allocation	4,731,079	4,125,410	5,016,566	4,789,903	4,789,903	3,764,748	4,737,182
A48030	Off Track Betting Fees	167,811	178,462	201,916	150,000	150,000	157,309	175,000
A48040	Telephone Commissions	492,532	335,323	531,057	364,000	364,000	-	-
A48045	Video Visitation Commission	1,359	5,622	13,818	9,800	9,800	-	-
A48060	Dependent Children Parents	7,772	2,470	1,663	2,500	2,500	2,850	1,600
A48070	Postage Charges	23,756	27,932	19,928	26,000	26,000	19,164	7,000
A48080	Surcharge On Fines	33,078	35,741	37,793	35,000	35,000	27,919	36,000
A48085	Percentage on TR CV Cases - County	1,190,527	1,077,616	1,111,551	1,100,000	1,100,000	584,180	850,000
A48095	Reimbursements from Attorneys	2,127	965	1,790	-	-	614	-
A48145	Clothing Recycling Revenue	2	155	80	-	-	108	-
A48180	Employee Cost	219	-	-	-	-	-	-
A48200	Unemployment Insurance	-	1,039	-	-	-	-	-
A48210	Workman Comp-Liability	-	1,033	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	190,113	147,311	161,847	132,000	132,000	90,067	132,000
A48330	Vending Machines Commissions	-	8,310	30,501	-	-	19,754	-
A48350	Return of Grant - First Tlme Homebuyers	2,054	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,076,271	1,070,345	1,181,754	1,059,964	1,059,964	874,872	987,719
AHM Miscellaneous		8,814,326	8,943,149	10,394,590	10,700,523	10,700,523	6,765,851	10,197,065
AH4X Total Revenue		179,833,280	176,357,747	185,546,361	195,181,088	195,704,483	154,540,870	193,735,477

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	80,763,238	81,468,564	81,759,295	87,374,738	87,374,738	69,031,017	92,004,547
A51120	Permanent PT Salaries/Wages	1,756,114	868,551	665,813	806,058	816,058	560,756	786,793
A51135	Payroll Contingency	-	-	29,869	-414,847	-414,847	-	-3,369,000
A51140	Overtime Salaries And Wages	4,119,778	5,104,759	5,093,591	5,185,956	5,195,093	3,536,519	2,792,676
A51141	Call Out Wages	-	-	-	-	-	-	35,998
A51145	Back Pay Wages	18,499	61,357	25,732	-	-	-	-
A51160	Holiday Pay	986,982	1,031,433	1,146,074	990,697	990,697	626,533	1,039,406
A51180	Special Pay	857,855	1,035,909	993,877	1,309,879	1,309,879	950,289	1,277,419
A51190	Judges Of Election	13,319	17,302	2,483	161,430	161,430	480	68,000
A51200	Temporary PT Salaries/Wages	16,054	950,609	783,084	932,434	932,434	618,993	999,754
A51210	Performance Appraisals	161,316	56,458	32,813	1,500	1,500	17,295	4,500
A51220	Vacation payout	472,051	447,045	399,437	-	-	368,256	-
A51230	Sick Payout	271,773	303,303	98,133	-	-	235,029	-
A51240	Opt Out Premium	167,877	171,743	150,340	147,934	147,934	132,225	161,030
A51260	Incentive payments	-	-	382,922	-	-	-	-
AH5X Personnel		89,604,857	91,517,033	91,563,462	96,495,781	96,514,917	76,077,392	95,801,123
A61010	Office Supplies	276,470	210,153	185,092	140,800	143,800	62,915	131,747
A61020	Computer Supplies	46,548	29,492	42,538	44,098	44,098	38,428	39,098
A61030	Books Manuals And Periodicals	59,286	50,166	50,894	61,734	61,734	40,688	60,407
A61040	Operational Supplies	591,092	609,792	522,950	864,006	889,604	482,135	916,227
A61050	Election Supplies	39,948	102,811	27,257	100,000	100,000	56,695	50,000
A61060	Clothing And Uniforms	227,979	306,726	230,000	268,838	268,838	159,229	362,723
A61080	Food and Provisions	790,233	829,045	911,873	960,326	960,326	700,186	954,046
A61090	Printing and Photographic Supplies	4,798	5,733	3,505	8,753	8,753	544	2,260
A61110	Tool Allowance	-	-	4,530	-	-	2,480	9,000
A61130	Wellness Equipment/Supplies	-	2,111	42	-	-	-	-
A62010	Medical Supplies	15,159	-	0	-	-	47	-
A63010	Building, Grounds Maintenance Supplies	331,355	282,351	345,531	300,000	300,000	192,240	400,000
A63020	Cleaning Supplies	137,001	175,330	183,658	155,898	155,898	130,755	172,490
A63030	Linen And Bedding	20,150	16,806	57,337	33,936	33,936	6,491	30,359
A64010	Shooting Range	6,215	7,388	9,106	14,200	14,200	13,833	14,200
A64020	Ammunition	154,371	198,662	148,016	130,000	130,000	34,767	130,000
A65020	Laboratory Supplies	104,036	28,161	31,203	33,000	33,000	11,568	33,000
A65030	Highway Materials	-	-	10	-	-	-	-
A65050	Engineering Supplies	138	196	-	200	200	-	200
A65090	Gasoline	587,734	469,666	518,273	530,003	530,003	338,945	541,733
A65100	Diesel Fuel	764	514	198	1,000	1,000	-	1,000
A65120	Automobile Repairs and Maintenance	69	1,210	747	-	-	636	-
A65130	Small Tools	1,516	-	2,065	2,000	2,000	1,403	8,000
A65180	Miscellaneous Commodities	-	25	50	300,000	300,000	165,000	250,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
AH6X Commodities		3,394,863	3,326,336	3,274,876	3,948,792	3,977,391	2,438,984	4,106,491
A74060	Health Premiums	-	19,111	-	-	-	-	-
A74080	H/L/D Employee Benefits	16,653,356	16,528,260	16,604,166	17,035,097	17,040,497	13,939,870	17,784,052
A74100	Retirement Benefits/FICA	6,551,129	6,646,443	6,647,425	7,386,112	7,389,238	5,540,024	7,559,032
A74110	Retirement Benefits/IMRF	11,510,588	11,585,289	11,008,121	11,985,677	11,990,300	9,039,043	9,779,160
AH74X Benefits		34,715,073	34,779,103	34,259,712	36,406,886	36,420,035	28,518,937	35,122,244
A71110	Auditing And Accounting	160,609	171,415	177,315	185,000	185,000	239,715	185,000
A71115	Judges of Elections	536,321	544,246	254,064	462,300	462,300	264,311	250,580
A71120	Interpreters	138,430	138,570	143,779	153,000	153,000	101,423	156,000
A71125	Staff Augmentation	-	-	-	-	-	-	810,914
A71130	Court Reporters	17,831	16,129	10,048	13,800	13,800	8,644	14,300
A71140	Legal Services	863,563	777,329	638,928	626,500	1,026,704	503,070	621,500
A71150	Consultants	2,947,610	1,059,809	1,624,003	1,721,500	4,449,814	1,085,711	1,126,610
A71160	Labor Relations Counsel	308,492	409,925	243,273	185,519	185,519	172,979	185,519
A71170	Engineering Services	86,205	-	-	-	-	-	-
A71180	Architectural Services	29,464	-	-	-	-	-	-
A71200	Bank & Trust Services	30	-	-	-	-	-	-
A71220	Computer Services	40,403	40,013	38,766	48,168	48,168	30,162	45,000
A71230	Software & Online Services	3,161,818	3,405,038	3,947,539	4,936,857	5,085,973	3,535,032	6,536,337
A71250	Document Imaging	37,971	32,937	30,512	-	4,875	2,347	-
A71310	Laboratory Fees	-	-	52,094	50,000	50,000	43,152	50,000
A71325	Polygraph Fees	-	15,750	13,218	37,600	37,600	18,570	32,600
A71330	Medical Fees	2,661,598	3,042,830	3,367,641	3,590,636	3,590,636	2,558,900	4,220,614
A71415	Recruitment	-	1,132	48,074	31,000	31,000	16,751	31,000
A71420	Employee Physicals	500	-	-	-	-	-	-
A71430	Tuition Reimbursement	32,142	25,806	41,801	39,000	39,000	42,914	69,000
A71445	Moving Expense Reimbursement	-	-	23,742	20,000	20,000	1,465	20,000
A71450	Mileage Reimbursement	42,049	37,973	36,420	55,225	55,225	26,687	52,775
A71460	ZBA Travel Allowance	4,847	3,833	3,349	6,050	6,050	1,652	6,050
A71465	Employee Service Awards	27,700	24,365	23,325	32,000	32,000	15,790	32,000
A71470	Employee Relations	22,764	30,007	30,911	42,000	42,000	22,367	41,875
A71480	Management Enhancement	61,859	66,388	93,392	100,000	100,000	41,759	100,000
A71490	Employment Ads-Help Wanted	19,409	74,328	15,000	19,100	19,100	15,926	19,100
A71500	Trips And Training	580,806	659,369	624,244	652,301	670,961	422,585	728,947
A71520	Training	-	-	88	5,800	5,800	-	-
A71527	Certification/Accreditation Fees	11,880	6,750	-1,650	45,243	53,713	12,362	45,243
A71530	Programs and Services	8,138	10,321	5,427	10,045	10,045	5,024	10,045
A71610	Pest Control	11,789	13,540	11,555	10,000	10,000	9,405	15,000
A71625	Burial/Cremation Services	-	-	1,300	14,000	14,000	2,479	14,000
A71630	Garbage Disposal	55,979	47,170	49,766	65,000	65,000	37,972	75,000
A71650	Security Services	1,006,822	1,036,392	1,026,002	1,043,845	1,043,845	766,563	1,326,752

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71670	Contracted Custodial Service .	-	-	153,436	258,000	258,000	117,754	235,000
A71710	Grant Projects	-	-	-	-	-	-	50,000
A71720	Abatement	26,126	28,229	-	16,000	39,875	21,781	16,000
A71730	GIS Data Development	155,314	-	51,351	60,674	110,674	38,191	110,674
A71740	Drainage Improvement Project	10,000	7,500	5,000	-	10,000	-	-
A71810	Dues And Subscriptions	178,486	183,911	184,848	189,217	189,217	180,945	234,641
A71820	Dues	315	-	-	-	-	-	-
A71830	Transcripts ._A71830	60,574	64,862	64,268	78,300	78,300	49,938	78,300
A71840	Publications & Legal Notices	303,410	132,104	85,482	202,300	202,300	70,264	341,450
A71850	Advertising	-	1,661	110	5,000	5,000	-	1,000
A71910	Gas For Heating	391,559	348,909	374,741	603,000	603,000	317,684	600,000
A71920	Electricity	1,298,871	1,408,076	1,459,932	1,605,000	1,605,000	1,103,742	1,800,000
A71930	Water And Sewer Charges	198,078	245,294	304,808	290,700	290,700	217,145	320,000
A71940	Telephone	330,562	355,211	317,187	13,500	13,500	10,345	10,500
A71950	Cellular Phones	159,624	150,240	155,914	182,707	182,707	122,325	169,170
A71955	Cell Phone Allowance	28,385	28,343	25,650	30,050	30,050	20,320	27,770
A71960	Data/Telecommunications	234,896	323,877	394,128	657,381	657,381	376,086	781,519
A71965	Radio Fees	-	22,592	146,078	322,906	322,906	91,860	162,726
A71970	Courier Services	31,639	31,185	30,092	34,070	34,070	23,331	35,070
A71980	Affected Area Compensation Fee	-	-	-	-	-	79	-
A72010	Extradition Expenses	21,380	26,170	57,999	62,315	62,315	40,162	56,315
A72020	Investigative Expense	29,375	11,799	12,392	32,702	32,702	11,640	32,702
A72040	Adult Residential Treatment	403,470	106,244	332,197	309,000	309,000	152,750	340,000
A72050	Title Searches	24,315	17,460	20,209	17,900	17,900	17,130	26,700
A72140	Unemployment Compensation	-51,071	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	1,258	624	-	-	-	-	-
A72180	Insurance Claims	-	163	-	-	-	-	-
A72190	Settlements	-	-	78,859	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	351,620	359,168	362,652	352,550	352,550	231,414	352,550
A72220	Elevator Maintenance & Repairs	180,921	191,888	324,143	260,000	280,468	238,525	270,000
A72230	Boat Maintenance And Repairs	12,051	20,622	15,213	17,400	17,400	4,984	17,910
A72240	Radio Equipment Maintenance & Repair	1,092	15,397	2,122	28,000	28,000	120	58,000
A72250	Bldg & Grounds Maintenance & Repairs	814,393	1,139,348	835,235	1,100,000	1,125,947	527,060	1,300,000
A72255	Major Bldg Repairs	-	-	-	250,000	341,637	123,008	300,000
A72260	Office Equip Maintenance And Repairs	30,229	15,394	9,213	11,600	11,600	10,732	13,600
A72280	Equipment Maintenance	491,523	376,120	535,226	546,113	546,113	496,387	789,636
A72510	Building Rentals	551,209	582,261	449,224	428,600	428,600	328,813	435,600
A72520	Record Storage	120,273	106,772	110,573	121,967	121,967	99,212	123,967
A72530	Equipment Rental	118,558	145,616	149,037	172,752	172,752	106,998	186,092
A72560	All Other Rentals	44,005	63,587	45,078	51,076	51,076	34,611	61,076
A72610	Transportation/Participants	1,157	381	208	2,000	2,000	-	2,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	31,102	-	25,000	604,130	31,102	25,000
A72720	Affordable Housing Advocacy	182,622	429,943	141,989	300,000	698,816	219,712	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
A72760	Northern Illinois Crime Lab	162,855	164,454	164,454	164,454	164,454	164,454	164,454
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	104,998	66,879	135,653	95,000	95,000	51,218	95,000
A72810	Credit Card Fees	50,361	51,991	70,177	47,000	47,000	58,135	70,000
A72815	Bank Service Charges	15,088	15,613	16,687	15,200	15,200	9,303	12,700
A72820	Postage	793,163	870,615	747,731	890,050	890,050	651,866	820,050
A72830	Printing Services	80,551	158,728	130,021	192,500	192,500	121,701	157,500
A72840	Temporary Employment Services	66,811	34,967	52,742	22,692	22,692	15,010	7,000
A72870	Contract Providers - Other	193,603	189,916	198,849	-	241,500	149,189	-
A72910	Jurors Fees	328,077	355,010	183,877	250,000	250,000	121,400	225,000
A72920	Meals And Lodging For Jurors	9,868	10,471	7,290	10,500	10,500	5,784	10,500
A72935	Permits and Licenses Expense	6,348	4,594	705	4,000	4,000	775	6,000
A72940	All Other Fees	94,955	62,258	62,725	37,258	37,258	62,258	62,528
A72950	Registrars Fees	11,497	12,302	11,932	13,000	13,000	11,819	13,000
A72960	Witness Fees	61,319	42,236	56,961	85,500	85,500	38,152	85,500
A72970	Per Diem Fees	124,190	149,915	175,235	154,900	154,900	56,511	154,900
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	-
A73020	Dependent Children.	133,675	130,586	72,624	200,000	200,000	83,387	200,000
A73170	Testing and Inspections Services	19,772	82,048	169,350	250,000	250,000	136,601	330,000
A73175	Elevator Inspections	858	452	2,182	4,500	4,500	1,292	7,600
A73190	Bad Debt Expense	225,000	675,000	-	-	-	-	-
A75010	Bed Tax	-	151,492	-	-	-	-	-
A75020	Real Estate Taxes	570	627	1,321	1,500	1,500	518	1,500
A79905	Board Chairman Expenses	1,133	228	977	3,000	3,000	417	3,000
A79910	Board Expenses	103	-	-	-	-	-	-
A79915	Constituent Services	83,953	54,542	62,179	97,000	97,000	65,341	97,000
A79920	Transfers Other Funds	12,748,216	8,062,051	8,139,835	8,544,181	8,544,181	7,907,214	7,635,175
A79930	Miscellaneous Contingency	353,574	141,898	105,945	450,000	450,000	152,669	375,000
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	395,091	622,170
A79940	Miscell Contractual Services	1,123,720	1,556,298	1,135,572	1,874,012	2,155,039	1,280,217	916,267
A79950	All Other Miscellaneous	175,375	139,066	118,950	164,046	184,544	71,212	99,970
AH7X	Contractuals	37,033,878	32,353,954	32,231,948	37,494,792	42,547,329	27,343,649	39,084,543
A81010	Land Purchased	-	8,504	-	-	836,581	136,539	-
A82010	Buildings And Structures	400	-	-	-	-	-	-
A82020	Building Improvements	8,715,900	10,555,011	12,707,612	-	58,413,958	6,698,412	-
A83010	Motor Vehicles	2,099,242	1,113,367	1,360,304	1,337,160	1,631,403	1,365,023	1,771,942
A84010	Construction & Maintenance Equipment	22,525	4,792	53,536	15,250	15,250	23,575	23,000
A84020	Radios & Electronic Equipment	5,275,198	133,369	1,250,575	21,090	1,140,939	857,521	43,183

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A84030	Computer Equipment	1,086,541	3,157,304	906,661	291,131	1,107,542	268,727	1,073,491
A84035	PEG Capital	64,134	47,744	20,303	-	-	31,449	-
A84040	Computer System Software	1,038,584	3,063,464	3,395,326	-	5,977,375	861,984	1,299
A84045	Security Equipment	97,648	-	324,609	-	-	-	-
A84050	Laboratory Equipment	-	-	9,655	-	-	-	-
A84060	Furniture And Office Equipment	40,206	37,208	42,005	47,369	75,144	43,233	80,941
A84100	Miscellaneous Equipment	166,680	-	-	-	-	-	-
A85040	Replacements	98,057	78,559	247,041	244,277	252,022	223,214	277,557
A85045	Contingency for reductions/capital	-	-	-	4,658,385	4,658,385	-	-
A85055	Long Term Facility Funding	-	-	-	6,117,000	6,117,000	-	7,500,000
A85070	All Other Capital Outlay	487,337	-52,944	-	-	-	-	471,187
AH8X Capital Expenditures		19,192,452	18,146,377	20,317,627	12,731,662	80,225,599	10,509,678	11,242,600
AHEX Total Expenses		183,941,122	180,122,803	181,647,624	187,077,914	259,685,271	144,888,640	185,357,001

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AH5X Personnel	247,196	281,870	281,870	291,866	9,996	4%
AH6X Commodities	53	2,000	2,000	2,000	0	0%
AH74X Benefits	52,248	74,453	74,453	73,381	(1,072)	-1%
AH7X Contractuals	170,849	151,156	151,156	176,900	25,744	17%
AHEX Total Expenses	470,346	509,478	509,478	544,146	34,668	7%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	5	5	5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Per Diem Fees (72970) increased by \$25,000 to better match the three-year historical trend.
- ❖ Consultants (71150) includes \$30,000 for independent appraisals of commercial properties, only if necessary, resulting in variability from year to year.

PERFORMANCE INFORMATION:

Measurement	TY2016 Actual	TY2017 Actual	TY2018 Projected	TY2019 Target
Board of Review Appeals Filed	17,800	16,800	14,800	18,000
Board of Review Appeals Filed Electronically	12,000	12,900	12,000	15,000
Percentage of BOR Appeals Filed Electronically	68%	77%	81%	83%
Board of Review Actions	24,200	25,800	21,000	26,000
Net Change in Assessed Value from Board of Review Actions (millions)	(\$361.0)	(\$394.0)	(\$360.0)	(\$350.0)
Certificates of Error Processed	3,500	3,400	2,900	4,000

*TY=Tax Year

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Board of Review

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	94,227	141,490	247,196	281,870	281,870	222,376	291,866
AH5X Personnel		94,227	141,490	247,196	281,870	281,870	222,376	291,866
A61040	Operational Supplies	325	-	53	2,000	2,000	2,730	2,000
A65090	Gasoline	-	-	-	-	-	49	-
AH6X Commodities		325	-	53	2,000	2,000	2,779	2,000
A74080	H/L/D Employee Benefits	141	212	10,115	24,477	24,477	17,268	27,938
A74100	Retirement Benefits/FICA	6,859	10,824	17,840	21,563	21,563	16,334	22,328
A74110	Retirement Benefits/IMRF	9,648	14,923	24,294	28,413	28,413	21,591	23,116
AH74X Benefits .		16,648	25,958	52,248	74,453	74,453	55,192	73,381
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	4,775	2,000	2,000	1,332	2,000
A71810	Dues And Subscriptions	3,829	11,989	11,247	12,256	12,256	5,356	13,000
A71840	Publications & Legal Notices	14,425	3,200	1,882	3,000	3,000	1,882	3,000
A72530	Equipment Rental	-	3,105	3,795	3,600	3,600	2,415	3,600
A72970	Per Diem Fees	89,350	126,350	149,150	100,000	100,000	35,290	125,000
AH7X Contractuals		117,541	193,055	170,849	151,156	151,156	46,275	176,900
AH6X Total Expenses		228,741	360,504	470,346	509,478	509,478	326,623	544,146

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	FY2017	FY2018	FY2018	FY2019	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A45X Intergovernmental	88,538	83,510	83,510	84,906	1,396	2%
A46X Charges for Services	398	1,700	1,700	700	(1,000)	-59%
AH4X Total Revenue	88,936	85,210	85,210	85,606	396	0%
AH5X Personnel	1,306,712	1,333,686	1,333,686	1,392,392	58,707	4%
AH6X Commodities	33,097	50,000	50,000	43,500	(6,500)	-13%
AH74X Benefits	498,333	511,900	511,900	520,726	8,826	2%
AH7X Contractuals	71,793	104,520	104,520	287,820	183,300	175%
AH8X Capital Expenditures	0	0	0	12,615	12,615	0%
AHEX Total Expenses	1,909,936	2,000,106	2,000,106	2,257,053	256,948	13%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	23	23	23
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Publication and Legal Notices (71840) increased by \$185,000 and Publication and Legal Notices (71840) increased by \$185,000 due to 2019 being a general assessment year. The publication cost is 80 cents per parcel for 285,000 parcels. There is an additional \$200 cost per township for the preamble to the parcel list.
- ❖ Consultants (71150) appropriates \$20,000 for engineering services on as add needed basis.
- ↑ Capital Expenditures (8X) increased by \$12,500 as per the IT five-year replacement cycle for computer hardware.
- ❖ In the department's budget is one new program request to upgrade a GIS cadastral position due to additional responsibilities at a cost of \$2,600.

PERFORMANCE INFORMATION:

Measurement	TY2016 Actual	TY2017 Actual	TY2018 Projected	TY2019 Target
Number of Real Estate Parcels	283,000	283,000	283,000	283,000
Assessed Value of New Property (millions)	\$167.9	\$164.1	\$197.8	\$220.0
Web Site Traffic – Page Views	2,500,000	1,600,000	1,700,000	2,200,000

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45280	Salary Reimbursement	77,462	72,403	86,588	81,010	81,010	62,171	82,906
A45400	Revenue From Other Government Bodies	2,550	2,550	1,950	2,500	2,500	1,500	2,000
A45X Intergovernmental		80,012	74,953	88,538	83,510	83,510	63,671	84,906
A46010	Fees	1,674	1,700	89	1,500	1,500	110	500
A46420	Copy Charges	1,642	33	309	200	200	-	200
A46X Charges for Services		3,316	1,733	398	1,700	1,700	110	700
A49910	All Other Miscellaneous Revenue	28	-	-	-	-	45	-
AHM Miscellaneous		28	-	-	-	-	45	-
AH4X Total Revenue		83,356	76,686	88,936	85,210	85,210	63,826	85,606

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Chief County Assessment Office.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,247,847	1,328,268	1,276,538	1,313,072	1,313,072	1,035,416	1,353,480
A51120	Permanent PT Salaries/Wages	5,025	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	6,749	8,998	8,480	16,114	16,114	2,876	16,456
A51200	Temporary PT Salaries/Wages	-	19,905	14,194	-	-	27,832	16,456
A51210	Performance Appraisals	-	4,908	3,231	-	-	3,607	3,000
A51220	Vacation payout	14,461	7,619	-	-	-	5,901	-
A51230	Sick Payout	13,358	7,146	-	-	-	-	-
A51240	Opt Out Premium	3,461	5,250	4,269	4,500	4,500	2,423	3,000
AH5X Personnel		1,290,901	1,382,093	1,306,712	1,333,686	1,333,686	1,078,055	1,392,392
A61010	Office Supplies	-	814	-	2,500	2,500	-	2,500
A61030	Books Manuals And Periodicals	1,431	896	691	1,500	1,500	297	1,500
A61040	Operational Supplies	29,514	33,074	31,747	43,500	43,500	21,106	37,000
A65030	Highway Materials	-	-	10	-	-	-	-
A65090	Gasoline	533	344	649	2,500	2,500	300	2,500
AH6X Commodities		31,478	35,128	33,097	50,000	50,000	21,703	43,500
A74080	H/L/D Employee Benefits	251,890	272,869	283,104	279,061	279,061	222,744	314,796
A74100	Retirement Benefits/FICA	93,372	99,758	93,799	101,756	101,756	78,198	103,587
A74110	Retirement Benefits/IMRF	126,577	130,731	121,430	131,083	131,083	96,136	102,343
AH74X Benefits		471,839	503,357	498,333	511,900	511,900	397,078	520,726
A71150	Consultants	750	44,665	12,398	20,000	20,000	-	20,000
A71230	Software & Online Services	-	-	-	-	-	16	-
A71450	Mileage Reimbursement	3,140	1,185	1,886	4,700	4,700	2,056	3,000
A71470	Employee Relations	940	1,114	826	725	725	763	725
A71500	Trips And Training	10,182	22,116	25,661	20,000	20,000	18,291	20,000
A71810	Dues And Subscriptions	11,437	2,900	6,357	2,375	2,375	2,503	2,375
A71840	Publications & Legal Notices	205,404	14,112	16,593	45,000	45,000	12,070	230,000
A71950	Cellular Phones	152	-	-	-	-	38	-
A71955	Cell Phone Allowance	1,800	1,838	1,800	1,800	1,800	1,500	1,800
A71960	Data/Telecommunications	304	380	456	540	540	266	540
A72210	Motor Vehicle Maintenance & Repairs	1,774	76	376	2,000	2,000	704	2,000
A72260	Office Equip Maintenance And Repairs	-	38	-	500	500	-	500
A72520	Record Storage	-	2,457	2,610	3,000	3,000	2,208	3,000
A72530	Equipment Rental	2,073	1,786	2,238	2,880	2,880	1,554	2,880
A72830	Printing Services	-	-	-	-	-	10,728	-
A72970	Per Diem Fees	6,500	-	-	-	-	780	-
A79950	All Other Miscellaneous	1,044	882	593	1,000	1,000	687	1,000
AH7X Contractuals		245,500	93,549	71,793	104,520	104,520	54,165	287,820
A84030	Computer Equipment	-	-	-	-	-	-	12,615
AH8X Capital Expenditures		-	-	-	-	-	-	12,615
AHEX Total Expenses		2,039,718	2,014,127	1,909,936	2,000,106	2,000,106	1,551,001	2,257,053

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	466,821	551,000	551,000	471,500	(79,500)	-14%
A46X Charges for Services	6,914,404	7,734,000	7,734,000	6,713,500	(1,020,500)	-13%
AHM Miscellaneous	1,177,785	1,170,150	1,170,150	901,250	(268,900)	-23%
AH4X Total Revenue	8,559,011	9,455,150	9,455,150	8,086,250	(1,368,900)	-14%
AH5X Personnel	5,551,172	5,807,903	5,807,903	5,792,224	(15,679)	0%
AH6X Commodities	110,255	185,000	185,000	186,800	1,800	1%
AH74X Benefits	2,398,677	2,656,859	2,656,859	2,378,772	(278,087)	-10%
AH7X Contractuals	143,239	218,450	218,450	194,459	(23,991)	-11%
AH8X Capital Expenditures	0	28,000	0	98,512	70,512	252%
AHEX Total Expenses	8,203,343	8,896,212	8,868,212	8,650,767	(245,445)	-3%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	133	133	134
Part Time	4	3	3

BUDGET HIGHLIGHTS:

- ▼ Revenues are projected to decline. Examples of declining revenues and the amount of the reduction for each include: Docket Fees (46050) by \$100,000, Traffic Costs (46090) by \$425,000, Bond Forfeitures (46110) by \$90,000, Court Security Fees (46160) by \$210,000, and Percentage on TR CV Cases (48085) by \$250,000.
- ▼ Personnel (5X) costs are down largely due to reductions in full time wages. These reductions are due to turnover where newer hires are starting at a lower wage. Benefits costs (74X) are adjusted accordingly.
- ▲ The budget includes the addition of a Court Clerk position that was requested as a new program request for FY2019.
- ▲ Books, Manuals, and Periodicals (61030) increased \$1,500 to cover the cost of legal publications in FY2019.
- ▼ Printing Services (72830) decreased \$25,000 based upon the anticipated printing needs of the Office for FY2019.
- ▲ Capital Expenditures (8X) increased for scheduled computer and related equipment replacements.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Year-to-Date
Civil Cases – New Filings	24,486	22,889	22,374	22613	11250
Civil Cases – Disposed	26,927	39,287	24,310	23707	11436
Criminal Cases – New Filings	8,830	8,224	8,140	7211	3212
Criminal Cases – Disposed	10,403	8,692	8,538	7742	3590
Juvenile Cases – New Filings	928	955	888	799	389
Juvenile Cases – Disposed	1,029	948	846	932	441
Traffic Cases – New Filings	128,871	117,071	106,698	104488	49861
Traffic Cases – Disposed	136,795	122,093	109,950	105609	50300

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2018 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 General Fund Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A43030	Fines Circuit Clerk	260,219	212,065	190,748	250,000	250,000	130,420	170,000
A43085	Drug Addiction Services Fine	-	90	1,335	500	500	900	1,000
A43087	Circuit Clerk Automatic Expungement	-	70	890	500	500	600	500
A43120	INTC - Interest County	-	58,841	273,848	300,000	300,000	249,846	300,000
A43X	Fines and Forfeitures	260,219	271,066	466,821	551,000	551,000	381,766	471,500
A46040	Annual Support Fee's	114,806	116,109	106,297	115,000	115,000	59,200	115,000
A46050	Docket Fees	2,265,684	2,163,936	2,150,138	2,200,000	2,200,000	1,663,228	2,100,000
A46060	Appearance Fees	381,540	371,525	353,160	380,000	380,000	263,944	340,000
A46070	Transcripts _A46070	276,285	293,052	283,329	300,000	300,000	211,352	275,000
A46080	Citations	63,655	62,115	59,515	65,000	65,000	43,050	60,000
A46090	Traffic Costs	1,782,736	1,542,691	1,314,340	1,625,000	1,625,000	889,074	1,200,000
A46100	Passports	64,900	91,175	92,061	100,000	100,000	61,645	80,000
A46110	Bond Forefeitures	362,708	408,935	328,377	375,000	375,000	281,064	285,000
A46120	Bond Fees	448,147	495,200	435,822	460,000	460,000	322,300	440,000
A46130	Jury Demand	197,145	224,004	178,164	200,000	200,000	147,546	175,000
A46140	Adoption Fees	2,150	1,700	1,250	2,000	2,000	1,600	2,000
A46155	Specialty Court Fee	3,262	2,689	1,402	2,500	2,500	950	1,500
A46160	Court Security Fees	1,359,450	1,228,533	1,135,201	1,360,000	1,360,000	840,261	1,150,000
A46165	Therapeutic Intensive Monitoring Court Fee	4,195	6,274	6,877	6,500	6,500	7,564	14,000
A46395	Clerk Admin Fee	289,128	252,878	233,224	265,000	265,000	167,239	230,000
A46405	Single Drug Test Fee	1,258	1,149	550	1,000	1,000	450	1,000
A46406	Multiple Drug Test Fee	25	225	-	-	-	-	-
A46440	Urine Analysis Test	177,265	175,428	153,427	190,000	190,000	112,212	160,000
A46455	Domestic Battery Fine - Circuit Clerk	70	59	74	100	100	34	100
A46465	Alternative Juror Fee	875	12,600	-	-	-	-	-
A46520	DNAC	5,291	4,824	3,790	5,000	5,000	2,440	3,000
A46730	Northern Illinois Crime Lab	2,190	2,190	-	-	-	-	-
A46735	Crime Lab Clerk Fee	3,913	3,193	2,669	3,000	3,000	2,091	3,000
A46780	County Trauma Center	8,658	7,986	6,832	8,000	8,000	5,052	10,000
A46790	Domestic Violence	410	200	743	800	800	423	800
A46800	Alias Search Fees	28,975	25,125	27,938	26,000	26,000	23,031	28,000
A46810	Records Search Fees	11,382	14,130	9,324	14,000	14,000	6,990	10,000
A46820	Expungement Fees	32,824	29,880	29,860	30,000	30,000	21,861	30,000
A46950	DUI Fund - County	50	60	40	100	100	-	100
A46977	Prison Review - State	6,020	6,020	-	-	-	-	-
A46X	Charges for Services	7,878,576	7,543,885	6,914,404	7,734,000	7,734,000	5,134,600	6,713,500
A48010	Interest	6,298	6,269	6,274	6,500	6,500	4,753	6,500
A48060	Dependent Children Parents	7,772	2,470	1,663	2,500	2,500	2,850	1,600
A48070	Postage Charges	23,756	27,932	19,928	26,000	26,000	19,164	7,000
A48080	Surcharge On Fines	33,078	35,741	37,793	35,000	35,000	27,919	36,000
A48085	Percentage on TR CV Cases - County	1,190,527	1,077,616	1,111,551	1,100,000	1,100,000	584,180	850,000
A49910	All Other Miscellaneous Revenue	25	150	575	150	150	6	150
AHM	Miscellaneous	1,261,455	1,150,178	1,177,785	1,170,150	1,170,150	638,873	901,250
AH4X	Total Revenue	9,400,251	8,965,128	8,559,011	9,455,150	9,455,150	6,155,239	8,086,250

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,671,558	5,487,199	5,382,760	5,810,771	5,810,771	4,623,171	5,935,587
A51120	Permanent PT Salaries/Wages	46,210	23,015	8,694	36,960	36,960	24,115	38,012
A51135	Payroll Contingency	-	-	-	-160,402	-160,402	-	-326,000
A51140	Overtime Salaries And Wages	27,734	20,685	14,389	16,574	16,574	15,776	17,046
A51145	Back Pay Wages	-	-	23,557	-	-	-	-
A51160	Holiday Pay	-	-	118	-	-	-	-
A51180	Special Pay	-	-	2,000	30,000	30,000	3,200	35,483
A51200	Temporary PT Salaries/Wages	1,520	58,558	4,023	56,000	56,000	-	57,596
A51210	Performance Appraisals	14,024	13,708	2,088	-	-	-	-
A51220	Vacation payout	31,745	43,771	59,860	-	-	7,700	-
A51230	Sick Payout	15,200	28,449	21,495	-	-	-	-
A51240	Opt Out Premium	14,769	14,769	20,249	18,000	18,000	23,768	34,500
A51260	Incentive payments	-	-	11,939	-	-	-	-
AH5X Personnel		5,822,760	5,690,153	5,551,172	5,807,903	5,807,903	4,697,730	5,792,224
A61010	Office Supplies	184,959	115,626	101,524	29,500	29,500	14,190	29,800
A61020	Computer Supplies	-	-	8,057	3,000	3,000	24,436	3,000
A61030	Books Manuals And Periodicals	126	139	-	1,000	1,000	488	2,500
A61040	Operational Supplies	647	-	-	150,000	150,000	58,882	150,000
A65090	Gasoline	826	608	674	1,500	1,500	479	1,500
AH6X Commodities		186,559	116,373	110,255	185,000	185,000	98,475	186,800
A74080	H/L/D Employee Benefits	1,545,719	1,528,517	1,448,834	1,637,200	1,637,200	1,209,262	1,497,265
A74100	Retirement Benefits/FICA	427,003	417,292	401,204	443,998	443,998	342,590	443,435
A74110	Retirement Benefits/IMRF	598,114	564,478	548,639	575,662	575,662	452,715	438,072
AH74X Benefits		2,570,836	2,510,287	2,398,677	2,656,859	2,656,859	2,004,567	2,378,772
A71150	Consultants	-	10,365	-	32,000	32,000	20,842	32,000
A71220	Computer Services	-	-	-	-	-	360	-
A71230	Software & Online Services	-	1,104	-	-	-	540	109
A71450	Mileage Reimbursement	3,772	3,741	3,352	4,000	4,000	2,750	4,000
A71470	Employee Relations	-	1,465	3,913	3,400	3,400	313	3,400
A71500	Trips And Training	21,108	13,408	18,054	20,000	20,000	8,555	20,000
A71810	Dues And Subscriptions	4,778	5,307	4,162	4,500	4,500	2,153	3,000
A71820	Dues	315	-	-	-	-	-	-
A71840	Publications & Legal Notices	-	277	73	-	-	179	150
A71850	Advertising	-	1,661	110	5,000	5,000	-	1,000
A71950	Cellular Phones	-	-	172	-	-	604	-
A71955	Cell Phone Allowance	900	900	245	1,000	1,000	300	1,800
A71960	Data/Telecommunications	-	395	-	-	-	-	-
A71970	Courier Services	14,296	15,744	16,746	18,250	18,250	13,966	20,000
A72210	Motor Vehicle Maintenance & Repairs	1,963	1,086	945	1,000	1,000	489	500
A72260	Office Equip Maintenance And Repairs	29,793	15,015	9,213	10,000	10,000	10,732	12,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72280	Equipment Maintenance	1,320	-	-	-	-	-	-
A72510	Building Rentals	-	-	12,321	16,500	16,500	15,060	16,500
A72520	Record Storage	-	6,426	3,039	8,500	8,500	3,901	10,000
A72530	Equipment Rental	12,836	11,102	11,983	24,800	24,800	11,354	28,000
A72815	Bank Service Charges	4,629	3,002	2,379	5,000	5,000	70	2,500
A72830	Printing Services	-	37,412	52,891	60,000	60,000	20,521	35,000
A79940	Miscell Contractual Services	35,375	-	3,000	3,000	3,000	2,250	3,000
A79950	All Other Miscellaneous	723	137	641	1,500	1,500	749	1,500
AH7X Contractuals		131,808	128,546	143,239	218,450	218,450	115,687	194,459
A83010	Motor Vehicles	-	-	-	25,000	-	-	-
A84030	Computer Equipment	-	-	-	-	-	-	94,343
A84040	Computer System Software	-	-	-	-	-	-	1,299
A84060	Furniture And Office Equipment	-	-	-	3,000	-	-	-
A85040	Replacements	-	-	-	-	-	-	2,870
AH8X Capital Expenditures		-	-	-	28,000	-	-	98,512
AHEX Total Expenses		8,711,963	8,445,358	8,203,343	8,896,212	8,868,212	6,916,460	8,650,767

Law and Judicial Committee

Circuit Courts

DEPARTMENT PURPOSE: The Nineteenth Judicial Circuit Court is an independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding and interpreting the law, and 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,150,576	3,771,764	4,241,764	3,139,507	(632,257)	-17%
A46X Charges for Services	904,648	928,700	928,700	886,500	(42,200)	-5%
A49X Transfers	558,680	558,680	558,680	739,000	180,320	32%
AHM Miscellaneous	76,949	74,000	74,000	74,000	0	0%
AH4X Total Revenue	5,690,853	5,333,144	5,803,144	4,839,007	(494,137)	-9%
AH5X Personnel	9,815,947	9,658,846	9,668,846	9,849,535	190,689	2%
AH6X Commodities	54,869	71,650	74,650	66,650	(5,000)	-7%
AH74X Benefits	3,678,686	3,654,589	3,667,737	3,604,421	(50,168)	-1%
AH7X Contractuals	1,531,172	1,534,760	2,058,513	1,565,760	31,000	2%
AH8X Capital Expenditures	380	34,250	1,470	55,250	21,000	61%
AH8X Total Expenses	15,081,054	14,954,094	15,471,217	15,141,615	187,521	1%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	148	148	148
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ↓ Salary Reimbursement (45280) is down \$632,257 due to a reduction in the amount allocated by the State.
- ↓ Specialty Court Fee (46155) and Drug Court Fee (46157) are also reduced based upon current activity. These revenues are reduced by \$30,000 and \$15,000, respectively.
- ↑ Transfers from Other Funds (49920) increased \$180,320 due to an increase in the amount transferred from the Probation Services Fee Fund (F250).
- ↓ Books, Manuals, and Periodicals (61030) is reduced by \$5,000.
- ↑ Adult Residential Treatment (72040) increased \$31,000 as the daily rate for residential treatment increased in response to a new rule from the State.
- ↑ Capital Expenditures (8X) increased \$21,000 for the replacement of furniture in offices used by staff attorneys and Court reporters.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Court Clearance Rates	101.2%	102.6%	99.1%	100%	100%
Interpreter Services – Number of Cases	40,472	39,636	34,624	34,000	34,000
Juror Satisfaction Rating	87.7%	90.2%	94.2%	93.3%	> 90%
Adult Pretrial Services Investigations	3,676	4,004	4,769	4,397	4,500
Adult Pretrial Services Caseload	2,455	2,758	2,994	2,695	2,700
Adult Probation Caseload	6,639	6,452	6,067	6,000	6,400
Adult Probation Treatment Completed Rate	74.8%	71.9%	69.0%	71.9%	75.0%
Adult Public Service Hours Successfully Completed (<i>Annual</i>)	243,395	237,815	209,573	232,261	244,000
Psychological Services Assessments Completed	453	431	613	568	620
Client Satisfaction Rating – Adult Probation Services	75.5%	77.2%	n/a	> 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 General Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45280	Salary Reimbursement	4,607,879	3,999,397	3,715,905	3,726,764	3,726,764	2,192,154	3,094,507
A45340	Other Federal Funds	383,990	397,037	376,924	-	470,000	170,964	-
A45350	Other State Funds	292,640	37,921	57,747	45,000	45,000	12,190	45,000
A45400	Revenue From Other Government Bodies	7,449	2,671	-	-	-	-	-
A45X Intergovernmental		5,291,958	4,437,026	4,150,576	3,771,764	4,241,764	2,375,308	3,139,507
A46155	Specialty Court Fee	312,010	277,442	246,622	270,000	270,000	177,472	240,000
A46157	Drug Court Fee	151,814	135,577	120,193	135,000	135,000	86,799	120,000
A46337	Foreclosure Mediation Fees	236,875	194,375	180,500	170,000	170,000	120,250	170,000
A46390	Court System Fee	404,461	363,727	334,744	340,000	340,000	249,374	340,000
A46392	Probation - Public Service Conversion Fee	1,450	3,509	6,251	1,200	1,200	2,613	3,000
A46440	Urine Analysis Test	405	2,285	3,233	2,500	2,500	4,012	3,500
A46850	All Other Charges For Services	16,288	12,130	13,105	10,000	10,000	9,440	10,000
A46X Charges for Services		1,123,303	989,046	904,648	928,700	928,700	649,960	886,500
A49920	Transfers From Other Funds	164,897	556,835	558,680	558,680	558,680	-	739,000
A49X Transfers		164,897	556,835	558,680	558,680	558,680	-	739,000
A48095	Reimbursements from Attorneys	2,127	965	1,790	-	-	614	-
A48320	Proceeds From Sale Of Assets	15	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	74,255	76,317	75,159	74,000	74,000	34	74,000
AHM Miscellaneous		76,397	77,282	76,949	74,000	74,000	648	74,000
AH4X Total Revenue		6,656,555	6,060,189	5,690,853	5,333,144	5,803,144	3,025,916	4,839,007

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,419,797	9,640,287	9,454,392	9,641,831	9,641,831	8,048,623	9,801,091
A51120	Permanent PT Salaries/Wages	173,111	181,468	162,248	177,039	187,039	150,051	199,328
A51135	Payroll Contingency	-	-	-	-197,164	-197,164	-	-202,000
A51140	Overtime Salaries And Wages	3,620	1,454	4,457	9,944	9,944	5,418	10,228
A51160	Holiday Pay	1,144	868	843	-	-	2,370	-
A51180	Special Pay	13,191	12,829	13,231	16,754	16,754	19,360	22,888
A51200	Temporary PT Salaries/Wages	792	3,380	-	-	-	7,148	-
A51210	Performance Appraisals	41,916	4,061	3,729	-	-	1,248	-
A51220	Vacation payout	13,083	18,627	41,353	-	-	55,604	-
A51230	Sick Payout	-	13,134	11,366	-	-	10,794	-
A51240	Opt Out Premium	17,595	16,615	12,923	10,442	10,442	12,980	18,000
A51260	Incentive payments	-	-	111,406	-	-	-	-
AH5X Personnel		9,684,248	9,892,724	9,815,947	9,658,846	9,668,846	8,313,596	9,849,535
A61010	Office Supplies	10,312	9,287	9,227	11,000	14,000	6,928	11,000
A61020	Computer Supplies	2,912	2,447	2,239	4,000	4,000	-	4,000
A61030	Books Manuals And Periodicals	21,919	13,170	9,877	22,000	22,000	9,208	17,000
A61040	Operational Supplies	34,882	42,508	33,506	34,500	34,500	29,205	34,500
A65020	Laboratory Supplies	25,884	-	-	-	-	-	-
A65090	Gasoline	145	90	20	150	150	50	150
AH6X Commodities		96,054	67,503	54,869	71,650	74,650	45,390	66,650
A74080	H/L/D Employee Benefits	1,903,569	1,984,326	2,006,003	1,962,214	1,967,614	1,710,779	2,074,846
A74100	Retirement Benefits/FICA	708,469	722,289	715,898	736,575	739,701	608,150	751,258
A74110	Retirement Benefits/IMRF	997,739	995,935	956,784	955,799	960,422	802,812	778,317
AH74X Benefits		3,609,777	3,702,550	3,678,686	3,654,589	3,667,737	3,121,741	3,604,421
A71120	Interpreters	133,728	134,761	138,697	145,500	145,500	98,258	145,500
A71130	Court Reporters	8,735	14,022	6,844	10,000	10,000	7,242	10,000
A71140	Legal Services	352,925	275,724	185,854	180,000	255,204	156,234	180,000
A71220	Computer Services	36,542	37,637	38,766	45,000	45,000	29,803	45,000
A71230	Software & Online Services	-	31,742	31,407	76,800	76,800	-	76,800
A71330	Medical Fees	15,745	9,691	13,658	13,000	13,000	8,792	13,000
A71445	Moving Expense Reimbursement	-	-	-	-	-	1,465	-
A71450	Mileage Reimbursement	519	241	955	600	600	261	600
A71470	Employee Relations	3,272	3,597	4,356	3,925	3,925	3,125	3,925
A71500	Trips And Training	26,168	14,664	15,270	10,000	10,000	20,659	10,000
A71650	Security Services	8,005	1,502	-	-	-	-	-
A71810	Dues And Subscriptions	14,125	14,658	14,020	16,975	16,975	14,710	16,975
A71840	Publications & Legal Notices	12,527	10,660	10,772	12,000	12,000	6,292	12,000
A71950	Cellular Phones	266	606	823	-	-	102	-
A71955	Cell Phone Allowance	-	-	385	660	660	550	660
A71970	Courier Services	-	191	-	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72020	Investigative Expense	2,202	-	750	6,000	6,000	-	6,000
A72040	Adult Residential Treatment	403,470	106,244	332,197	309,000	309,000	152,750	340,000
A72210	Motor Vehicle Maintenance & Repairs	178	180	260	200	200	114	200
A72280	Equipment Maintenance	1,728	1,930	250	1,500	1,500	407	1,500
A72520	Record Storage	-	5,908	5,972	6,000	6,000	4,854	6,000
A72530	Equipment Rental	14,028	14,902	15,642	26,000	26,000	14,038	26,000
A72610	Transportation/Participants	1,157	381	208	2,000	2,000	-	2,000
A72820	Postage	1,646	1,104	1,349	1,600	1,600	820	1,600
A72830	Printing Services	10,251	14,232	10,292	10,000	10,000	13,455	10,000
A72870	Contract Providers - Other	193,603	189,916	198,849	-	241,500	149,189	-
A72910	Jurors Fees	328,077	355,010	183,877	250,000	250,000	121,400	225,000
A72940	All Other Fees	27,197	-	-	-	-	-	-
A72960	Witness Fees	19,436	24,443	6,045	25,000	25,000	25,025	25,000
A73020	Dependent Children.	133,675	130,586	72,624	200,000	200,000	83,387	200,000
A79940	Miscell Contractual Services	329,198	269,024	204,640	174,000	374,660	76,271	174,000
A79950	All Other Miscellaneous	16,924	20,572	36,411	9,000	15,390	25,822	34,000
AH7X Contractuals		2,095,326	1,684,128	1,531,172	1,534,760	2,058,513	1,015,024	1,565,760
A82020	Building Improvements	8,945	-	-	-	-	-	-
A84030	Computer Equipment	-	-	380	-	1,470	-	-
A84060	Furniture And Office Equipment	-	-	-	34,250	-	-	55,250
AH8X Capital Expenditures		8,945	-	380	34,250	1,470	-	55,250
AHEX Total Expenses		15,494,351	15,346,905	15,081,054	14,954,094	15,471,217	12,495,751	15,141,615

**Lake County
Budget for Fiscal Year 2019
Court Administration
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	32X	79940	Miscellaneous Contractual Services	
			Foreclosure Pgm Mediation & Coordination Services	174,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	10,382	25,000	37,000	25,000	0	0%
A46X Charges for Services	11,704	0	0	0	0	0%
AH4X Total Revenue	22,086	25,000	37,000	25,000	0	0%
AH5X Personnel	828,497	797,902	797,902	906,694	108,792	14%
AH6X Commodities	30,544	30,000	36,000	33,000	3,000	10%
AH74X Benefits	276,336	290,456	290,456	334,579	44,123	15%
AH7X Contractuals	367,426	419,325	425,325	394,300	(25,025)	-6%
AH8X Capital Expenditures	4,675	0	0	8,588	8,588	0%
AHEX Total Expenses	1,507,478	1,537,683	1,549,683	1,677,161	139,477	9%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	10	11	12
Part Time	3	1	1

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are projected to remain flat in FY2019.
- ❖ New for FY2019, staff call outs have been separated from overtime costs and budgeted as Call Out Wages (51141). The budgeted amounts are based on historical actuals.
- ⬆ Personnel (5X) increased by \$108,792 largely due to the funding of a new Deputy position in FY2019 through the new program request process.
- ⬆ Commodities (6X) increased slightly for expenses related to the Lake County Coroner K-9 “Bones,” which are anticipated to be offset by grant funding.
- ⬆ Benefits (74X) increased to reflect HLD trends. IMRF decreased due to a reduced county rate.
- ⬇ Contractuals (7X) decreased \$25,000 to reflect estimated costs for body removal services.
- ⬆ Capital Expenditures (8X) consist of computer equipment per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Estimate	FY2019 Projected
Deaths Reported	4,606	4,659	5,500	5,700
Autopsies Completed	230	272	320	340
Coroner's Cases*	436	450	425	450

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45333	Grants - State	4,334	-	9,191	-	-	-	-
A45335	Grants - Nonprofit	-	-	-	-	12,000	12,000	-
A45400	Revenue From Other Government Bodies	29,795	16,377	1,191	25,000	25,000	4,477	25,000
A45X Intergovernmental		34,128	16,377	10,382	25,000	37,000	16,477	25,000
A46010	Fees	-	4,791	11,704	-	-	2,542	-
A46X Charges for Services		-	4,791	11,704	-	-	2,542	-
A49999	Over Short	50	-	-	-	-	-	-
A49X Transfers		50	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	70	-	-	-	138	-
AHM Miscellaneous		-	70	-	-	-	138	-
AH4X Total Revenue		34,178	21,238	22,086	25,000	37,000	19,157	25,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	668,701	672,332	700,513	755,297	755,297	670,937	836,841
A51120	Permanent PT Salaries/Wages	37,511	37,064	36,179	16,105	16,105	13,842	16,927
A51140	Overtime Salaries And Wages	43,180	62,107	67,324	25,000	25,000	55,231	15,428
A51141	Call Out Wages	-	-	-	-	-	-	35,998
A51145	Back Pay Wages	1,006	754	-	-	-	-	-
A51160	Holiday Pay	206	77	982	-	-	-	-
A51180	Special Pay	1,471	348	-	-	-	-	-
A51220	Vacation payout	1,443	3,761	13,706	-	-	5	-
A51230	Sick Payout	-	-	8,293	-	-	-	-
A51240	Opt Out Premium	2,942	1,500	1,500	1,500	1,500	519	1,500
AH5X Personnel		756,459	777,944	828,497	797,902	797,902	740,534	906,694
A61020	Computer Supplies	569	-	-	-	-	-	-
A61040	Operational Supplies	670	-	-	-	6,000	5,465	3,000
A62010	Medical Supplies	15,159	-	-	-	-	-	-
A65020	Laboratory Supplies	74,626	25,060	30,544	30,000	30,000	11,261	30,000
AH6X Commodities		91,024	25,060	30,544	30,000	36,000	16,726	33,000
A74080	H/L/D Employee Benefits	142,823	123,434	132,294	149,725	149,725	133,549	193,908
A74100	Retirement Benefits/FICA	55,177	56,557	61,011	61,422	61,422	54,587	70,152
A74110	Retirement Benefits/IMRF	78,526	78,518	83,031	79,309	79,309	69,943	70,519
AH74X Benefits		276,526	258,508	276,336	290,456	290,456	258,078	334,579
A71310	Laboratory Fees	-	-	52,094	50,000	50,000	43,152	50,000
A71330	Medical Fees	196,650	254,650	313,446	230,000	230,000	181,200	230,000
A71470	Employee Relations	96	267	71	325	325	-	300
A71500	Trips And Training	2,362	-	-	-	6,000	922	-
A71625	Burial/Cremation Services	-	-	1,300	14,000	14,000	2,479	14,000
A71840	Publications & Legal Notices	-	-	515	-	-	-	-
A71950	Cellular Phones	4,553	-	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	391	-
A79940	Miscell Contractual Services	7,313	4,405	-	125,000	125,000	44,000	100,000
AH7X Contractuals		210,973	259,322	367,426	419,325	425,325	272,144	394,300
A84030	Computer Equipment	-	-	-	-	-	-	8,588
A84050	Laboratory Equipment	-	-	4,675	-	-	-	-
AH8X Capital Expenditures		-	-	4,675	-	-	-	8,588
AH9X Total Expenses		1,334,982	1,320,835	1,507,478	1,537,683	1,549,683	1,287,482	1,677,161

Lake County
Budget for Fiscal Year 2019
Coroner
Line Item Expenditures Detail

Fund	MC	Account	Description	FY 2019 Proposed Budget
101	35X	71330	Medical Fees Pathologist Services	230,000
101	35X	79940	Miscellaneous Contractual Services Body Removal Services	100,000

Financial and Administrative Committee

Corporate Capital Improvements

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AH7X Contractuals	195,160	0	2,326,815	0	0	0%
AH8X Capital Expenditures	17,066,429	0	66,780,145	0	0	0%
AHEX Total Expenses	17,261,588	0	69,106,960	0	0	0%

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	2,278,442	188,368	100,895	-	2,250,571	205,501	-
A71170	Engineering Services	86,205	-	-	-	-	-	-
A71180	Architectural Services	29,464	-	-	-	-	-	-
A79940	Miscell Contractual Services	63,682	236,731	94,264	-	70,868	177,416	-
A79950	All Other Miscellaneous	-	-	-	-	5,376	-	-
AH7X Contractuals		2,457,793	425,099	195,160	-	2,326,815	382,917	-
A81010	Land Purchased	-	8,504	-	-	836,581	136,539	-
A82010	Buildings And Structures	400	-	-	-	-	-	-
A82020	Building Improvements	8,123,428	10,204,090	12,574,541	-	58,413,958	6,678,412	-
A84020	Radios & Electronic Equipment	5,145,209	101,854	1,132,204	-	1,119,849	847,543	-
A84030	Computer Equipment	460,560	2,471,054	4,460	-	432,382	94,091	-
A84040	Computer System Software	1,038,584	3,063,464	3,355,223	-	5,977,375	845,399	-
A84045	Security Equipment	97,648	-	-	-	-	-	-
A84100	Miscellaneous Equipment	166,680	-	-	-	-	-	-
A85070	All Other Capital Outlay	487,337	-52,944	-	-	-	-	-
AH8X Capital Expenditures		15,519,845	15,796,021	17,066,429	-	66,780,145	8,601,985	-
AH6X Total Expenses		17,977,638	16,221,120	17,261,588	-	69,106,960	8,984,902	-

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,559,817	1,512,000	1,512,000	1,512,000	0	0%
A45X Intergovernmental	60,482	155,000	155,000	155,000	0	0%
A46X Charges for Services	8,441	24,000	24,000	8,450	(15,550)	-65%
AHM Miscellaneous	80	0	0	0	0	0%
AH4X Total Revenue	1,628,820	1,691,000	1,691,000	1,675,450	(15,550)	-1%
AH5X Personnel	1,595,052	1,899,410	1,899,410	2,007,895	108,485	6%
AH6X Commodities	36,885	42,598	42,598	24,133	(18,465)	-43%
AH74X Benefits	444,688	561,875	561,875	512,287	(49,588)	-9%
AH7X Contractuals	232,433	247,710	247,710	299,355	51,645	21%
AH8X Capital Expenditures	0	35,374	0	32,220	(3,154)	-9%
AHEX Total Expenses	2,309,058	2,786,967	2,751,593	2,875,890	88,923	3%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	18	17	17
Part Time	7	7	7

BUDGET HIGHLIGHTS:

- ↓ Charges for Services (46X) decreased by \$15,500 to reflect historical actuals for Radio Monthly Contracts (46340).
- ↑ Personnel (5X) increased by \$108,485 largely due to vacant positions that were filled at rates higher than anticipated budgets.
- ↓ Commodities (6X) decreased to reflect historical actuals for operational and computer supplies.
- ↓ Benefits (74X) decreased largely due to a reduction in the county rate for IMRF.
- ↑ Contractuals (7X) increased by \$51,645 in FY2019 to reflect higher Software and Online Services (71230) costs including an internal employee communications software funded by a new program request.
- ↑ Trips and Training (71500) increased to account for additional headcount in the County Administrator’s Office.
- ❖ Capital Expenditures (8X) consists of computer equipment per the IT replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Target
Web Site Visits (millions)	2.9	3.1	2.8
Social Media Followers (Twitter and Facebook)	16,670	18,600	20,600
Facebook Reach (thousands)	5,100	1,600	1,800
Twitter Impressions (thousands)	977	1,000	1,100
Video Views (thousands)	134	150	160
Next Door Impressions (thousands)	N/A	523	720
Email Subscribers	26,900	28,100	29,600

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A42120	Cable Fees	1,240,193	1,451,748	1,453,597	1,400,000	1,400,000	800,884	1,400,000
A42130	AT&T Support PEG	68,683	61,381	52,207	62,000	62,000	27,665	62,000
A42140	Comcast PEG Capital	51,031	70,899	54,012	50,000	50,000	23,906	50,000
A42X Licenses & Permits		1,359,907	1,584,029	1,559,817	1,512,000	1,512,000	852,455	1,512,000
A45333	Grants - State	40,309	32,106	-	-	-	-	-
A45334	Grants - Federal	113,872	172,914	60,482	155,000	155,000	151,995	155,000
A45X Intergovernmental		154,181	205,020	60,482	155,000	155,000	151,995	155,000
A46340	Radio Monthly Contracts	19,458	26,524	8,441	24,000	24,000	8,441	8,450
A46350	Radio Labor Charges	1,098	905	-	-	-	-	-
A46360	Radio Materials/Parts Charges	92	1,501	-	-	-	-	-
A46370	Radio Installation Charges	-	468	-	-	-	-	-
A46X Charges for Services		20,648	29,398	8,441	24,000	24,000	8,441	8,450
A49920	Transfers From Other Funds	951,067	-	-	-	-	-	-
A49X Transfers		951,067	-	-	-	-	-	-
A44020	Tower Rentals	5,478	-	-	-	-	-	-
A48145	Clothing Recycling Revenue	2	155	80	-	-	108	-
AHM Miscellaneous		5,480	155	80	-	-	108	-
AH4X Total Revenue		2,491,283	1,818,603	1,628,820	1,691,000	1,691,000	1,012,998	1,675,450

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,606,838	1,609,042	1,414,251	1,719,933	1,719,933	1,372,053	1,818,844
A51120	Permanent PT Salaries/Wages	79,625	124,873	125,698	142,099	142,099	106,121	139,235
A51140	Overtime Salaries And Wages	13,086	17,008	32	-	-	-	-
A51180	Special Pay	6,866	7,216	11,873	6,300	6,300	19,585	11,211
A51200	Temporary PT Salaries/Wages	390	17,851	25,295	29,578	29,578	19,716	31,105
A51210	Performance Appraisals	9,664	-	-	-	-	-	-
A51220	Vacation payout	26,600	12,546	15,248	-	-	90	-
A51230	Sick Payout	-	9,673	-	-	-	-	-
A51240	Opt Out Premium	1,096	4,615	2,654	1,500	1,500	3,634	7,500
AH5X Personnel		1,744,165	1,802,824	1,595,052	1,899,410	1,899,410	1,521,199	2,007,895
A61010	Office Supplies	9,491	10,425	10,091	11,200	11,200	4,576	13,000
A61020	Computer Supplies	8,156	7,096	5,793	7,098	7,098	4,214	2,098
A61040	Operational Supplies	42,596	48,837	19,702	22,500	22,500	3,302	7,785
A61060	Clothing And Uniforms	-	1,075	95	-	-	217	-
A61090	Printing and Photographic Supplies	98	431	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	194	51	17	-	-	-	-
A65090	Gasoline	1,857	1,313	930	1,800	1,800	760	1,250
A65120	Automobile Repairs and Maintenance	-	6	258	-	-	-	-
AH6X Commodities		62,393	69,233	36,885	42,598	42,598	13,068	24,133
A74080	H/L/D Employee Benefits	269,067	220,658	179,573	242,681	242,681	152,654	203,778
A74100	Retirement Benefits/FICA	117,430	122,379	108,165	145,190	145,190	107,021	153,549
A74110	Retirement Benefits/IMRF	177,150	180,245	156,950	174,004	174,004	146,031	154,960
AH74X Benefits		563,646	523,283	444,688	561,875	561,875	405,706	512,287
A71150	Consultants	5,743	525	-	2,000	2,000	75	2,000
A71230	Software & Online Services	2,650	-	155,424	175,782	175,782	183,044	222,400
A71450	Mileage Reimbursement	3,033	2,535	1,250	3,700	3,700	968	3,950
A71470	Employee Relations	160	312	266	600	600	245	550
A71500	Trips And Training	23,194	28,754	16,749	20,303	20,303	20,486	29,000
A71650	Security Services	1,257	347	-	-	-	-	-
A71810	Dues And Subscriptions	13,385	13,839	12,526	12,900	12,900	11,939	15,565
A71840	Publications & Legal Notices	-	-	-	300	300	13	300
A71910	Gas For Heating	7,036	5,728	-	-	-	-	-
A71920	Electricity	47,805	43,752	-	-	-	-	-
A71930	Water And Sewer Charges	1,192	1,275	-	-	-	-	-
A71950	Cellular Phones	2,933	3,944	3,262	4,875	4,875	2,514	3,980
A71955	Cell Phone Allowance	5,365	5,335	4,330	6,600	6,600	3,500	4,380
A71960	Data/Telecommunications	1,568	1,824	836	2,000	2,000	-	-
A71965	Radio Fees	-	-	1,628	2,400	2,400	1,660	2,880
A71970	Courier Services	156	148	-	-	-	48	-
A71980	Affected Area Compensation Fee	-	-	-	-	-	79	-

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Administration_M1101X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72210	Motor Vehicle Maintenance & Repairs	2,014	3,689	1,041	1,500	1,500	731	1,000
A72240	Radio Equipment Maintenance & Repair	1,092	15,221	1,867	-	-	-	-
A72280	Equipment Maintenance	6,204	24,197	8,258	10,500	10,500	8,149	10,300
A72510	Building Rentals	83,619	114,262	7,720	-	-	-	-
A72520	Record Storage	-	298	298	350	350	248	350
A72530	Equipment Rental	3,835	1,098	728	2,400	2,400	716	1,200
A72820	Postage	166	25	-	-	-	-	-
A79930	Miscellaneous Contingency	-	-	5,772	-	-	-	-
A79940	Miscell Contractual Services	56,949	124,677	8,966	-	-	3,384	-
A79950	All Other Miscellaneous	27,141	28,254	1,512	1,500	1,500	1,093	1,500
AH7X Contractuals		296,499	420,038	232,433	247,710	247,710	238,891	299,355
A83010	Motor Vehicles	-	-	-	33,000	-	-	-
A84030	Computer Equipment	-	-	-	2,374	-	-	32,220
AH8X Capital Expenditures		-	-	-	35,374	-	-	32,220
AHEX Total Expenses		2,666,703	2,815,378	2,309,058	2,786,967	2,751,593	2,178,865	2,875,890

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	118,165,374	123,914,079	123,914,079	128,264,191	4,350,112	4%
A42X Licenses & Permits	286,772	227,000	227,000	227,000	0	0%
A43X Fines and Forfeitures	2,293	0	0	0	0	0%
A45X Intergovernmental	1,545,796	1,200,000	1,200,000	1,200,000	0	0%
A46X Charges for Services	7,625	7,125	7,125	7,125	0	0%
A49X Transfers	553,810	2,804,000	2,804,000	2,072,000	(732,000)	-26%
AHM Miscellaneous	5,922,886	5,474,403	5,474,403	5,446,682	(27,721)	-1%
AH4X Total Revenue	126,484,557	133,626,607	133,626,607	137,216,998	3,590,391	3%
AH5X Personnel	1,058,116	1,085,601	1,085,601	1,163,115	77,514	7%
AH6X Commodities	2,479	4,500	4,500	3,500	(1,000)	-22%
AH74X Benefits	405,187	440,484	440,484	469,602	29,118	7%
AH7X Contractuals	528,795	1,061,752	1,460,568	1,072,070	10,318	1%
AH8X Capital Expenditures	0	1,950	0	6,408	4,458	229%
AHEX Total Expenses	1,994,577	2,594,287	2,991,153	2,714,696	120,409	5%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	23	23	24
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Taxes (41X) are greater in FY2019 than FY2018 because of projected increases in 1% County Sales Tax (41160), State Income Tax (41210) and Use Sales Tax (41180), as well as a larger allocation of the property tax levy for new growth. These increases offset reductions in Personal Property Replacement Tax (41220).
- ↓ Transfers from Other Funds (49920) decreased largely based on the revised fee from the Geographic Information System (GIS) Fund, as approved by the County Board in FY2017, and changes in other various transfers.
- ↓ Miscellaneous revenues (AHM) decreased by \$27,721 due to an adjustment in Indirect Cost Allocation (48020) for FY2019.
- ↑ Personnel (5X) and Benefits (74X) increased due to the funding of an additional Executive Assistant position in FY2019 through the new program request process.
- ↑ Dues and Subscriptions (71810) increased \$27,500 for Lake County's FY2019 new membership in the Illinois State Association of Counties.
- ❖ Capital Expenditures (84030) consists of laptop and computer equipment per the IT replacement plan.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Board_M10X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	64,918,272	62,375,056	73,947,266	80,188,079	80,188,079	71,380,587	82,798,191
A41110	Prior Year Property Taxes	14,206	15,109	25,319	-	-	20,010	-
A41120	TIF Districts Property Taxes	174,630	85,954	114,822	81,000	81,000	103,300	81,000
A41160	1% County Sales Tax	3,854,281	4,501,065	4,108,295	4,000,000	4,000,000	3,164,303	4,800,000
A41170	1/4% Supplemental Sales Tax	25,405,168	26,036,708	26,113,852	26,250,000	26,250,000	15,027,980	26,250,000
A41180	Use Sales Tax	1,822,083	1,969,086	2,131,648	2,100,000	2,100,000	1,329,741	2,200,000
A41190	Hotel-Motel Tax	89,938	76,056	81,652	95,000	95,000	83,005	85,000
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	487,674	650,000
A41210	State Income Tax	8,779,435	8,031,953	7,578,567	7,200,000	7,200,000	5,440,915	8,200,000
A41220	Pers Property Replace Tax	3,705,966	3,283,812	3,467,850	3,450,000	3,450,000	2,581,925	3,200,000
A41X	Taxes	109,235,353	107,040,746	118,165,374	123,914,079	123,914,079	99,619,438	128,264,191
A42010	Liquor Licenses	220,096	193,581	216,858	215,000	215,000	209,637	215,000
A42020	Amusement Devices	12,100	12,100	69,914	12,000	12,000	11,525	12,000
A42120	Cable Fees	178,806	-	-	-	-	-	-
A42X	Licenses & Permits	411,002	205,681	286,772	227,000	227,000	221,162	227,000
A43000	Fines	-	5,950	2,293	-	-	1,340	-
A43X	Fines and Forfeitures	-	5,950	2,293	-	-	1,340	-
A45010	Affected Area Comp Fee	2,492,826	2,435,825	1,545,796	1,200,000	1,200,000	774,587	1,200,000
A45040	CDBG Revenue	-	7,184	-	-	-	-	-
A45380	Revenue From Municipalities	10,000	-	-	-	-	-	-
A45X	Intergovernmental	2,502,826	2,443,009	1,545,796	1,200,000	1,200,000	774,587	1,200,000
A46010	Fees	6,375	6,800	7,625	7,125	7,125	7,050	7,125
A46X	Charges for Services	6,375	6,800	7,625	7,125	7,125	7,050	7,125
A49920	Transfers From Other Funds	575,104	585,382	553,810	2,804,000	2,804,000	-	2,072,000
A49X	Transfers	575,104	585,382	553,810	2,804,000	2,804,000	-	2,072,000
A44010	Farm Rentals	4,500	4,500	4,500	4,500	4,500	4,500	4,500
A44030	Other Rentals	-	320,000	-	-	-	-	-
A48010	Interest	3,936	2,108	15,556	-	-	50,719	-
A48020	Indirect Cost Allocation	4,731,079	4,125,410	5,016,566	4,789,903	4,789,903	3,764,748	4,737,182
A48030	Off Track Betting Fees	167,811	178,462	201,916	150,000	150,000	157,309	175,000
A48320	Proceeds From Sale Of Assets	182,569	147,311	161,847	130,000	130,000	77,088	130,000
A48330	Vending Machines Commissions	-	8,310	30,501	-	-	19,754	-
A49910	All Other Miscellaneous Revenue	430,420	462,446	492,000	400,000	400,000	420,798	400,000
AHM	Miscellaneous	5,520,315	5,248,547	5,922,886	5,474,403	5,474,403	4,494,916	5,446,682
AH4X	Total Revenue	118,250,976	115,536,115	126,484,557	133,626,607	133,626,607	105,118,493	137,216,998

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Board_M10X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,005,691	1,027,751	1,041,654	1,069,351	1,069,351	877,017	1,146,573
A51140	Overtime Salaries And Wages	-	-	422	-	-	-	-
A51180	Special Pay	9,803	10,315	10,039	10,250	10,250	8,673	10,542
A51220	Vacation payout	2,604	-	-	-	-	-	-
A51240	Opt Out Premium	6,923	7,500	6,000	6,000	6,000	5,077	6,000
AH5X Personnel		1,025,021	1,045,566	1,058,116	1,085,601	1,085,601	890,766	1,163,115
A61010	Office Supplies	1,667	1,865	2,121	2,500	2,500	966	3,500
A61040	Operational Supplies	1,400	697	358	2,000	2,000	123	-
AH6X Commodities		3,068	2,562	2,479	4,500	4,500	1,090	3,500
A74080	H/L/D Employee Benefits	260,007	268,361	279,412	306,475	306,475	250,383	344,546
A74100	Retirement Benefits/FICA	74,771	76,174	76,285	82,589	82,589	63,924	88,991
A74110	Retirement Benefits/IMRF	85,115	80,831	49,491	51,420	51,420	30,993	36,065
AH74X Benefits		419,893	425,366	405,187	440,484	440,484	345,300	469,602
A71110	Auditing And Accounting	160,609	170,000	175,900	185,000	185,000	239,715	185,000
A71130	Court Reporters	2,634	2,440	3,205	2,800	2,800	1,133	3,300
A71230	Software & Online Services	-	-	24,102	24,105	24,105	20,326	25,200
A71450	Mileage Reimbursement	13,000	11,935	12,075	15,000	15,000	9,741	15,000
A71470	Employee Relations	-	37	39	50	50	144	50
A71500	Trips And Training	-	-	1,226	500	500	456	500
A71810	Dues And Subscriptions	17,391	31,287	23,671	27,500	27,500	30,958	55,000
A71840	Publications & Legal Notices	501	533	1,949	1,000	1,000	-	1,000
A71950	Cellular Phones	13,837	16,003	10,586	20,000	20,000	9,765	20,000
A71955	Cell Phone Allowance	-	-	-	-	-	75	-
A71960	Data/Telecommunications	7,412	5,710	1,282	7,000	7,000	111	-
A72520	Record Storage	-	493	55	350	350	46	350
A72530	Equipment Rental	2,024	1,931	1,535	2,500	2,500	1,258	1,800
A72720	Affordable Housing Advocacy	-	-	-	-	398,816	-	-
A79905	Board Chairman Expenses	1,133	228	977	3,000	3,000	417	3,000
A79910	Board Expenses	103	-	-	-	-	-	-
A79915	Constituent Services	83,953	54,542	62,179	97,000	97,000	65,341	97,000
A79920	Transfers Other Funds	-	-	31,717	31,717	31,717	6,408	32,700
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	395,091	622,170
A79940	Miscell Contractual Services	10,000	17,536	-	-	-	18	-
A79950	All Other Miscellaneous	10,226	4,760	4,842	10,000	10,000	2,193	10,000
AH7X Contractuals		322,823	397,737	528,795	1,061,752	1,460,568	783,195	1,072,070
A84030	Computer Equipment	-	-	-	1,950	-	-	6,408
AH8X Capital Expenditures		-	-	-	1,950	-	-	6,408
AH9X Total Expenses		1,770,805	1,871,231	1,994,577	2,594,287	2,991,153	2,020,351	2,714,696

Financial and Administrative Committee

Video Gaming

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	596,105	550,000	550,000	650,000	100,000	18%
A42X Licenses & Permits	58,764	0	0	0	0	0%
A46X Charges for Services	7,250	7,125	7,125	7,125	0	0%
AH4X Total Revenue	662,118	557,125	557,125	657,125	100,000	18%
AH7X Contractuals	205,173	665,947	1,064,763	654,870	(11,077)	-2%
AHEX Total Expenses	205,173	665,947	1,064,763	654,870	(11,077)	-2%

BUDGET HIGHLIGHTS:

- ❖ All funds will be allocated and expended in accordance with the Video Gaming Revenue Policy.
- ↑ Revenue from Video Gaming (41195) is up \$100,000 in FY2019.
- ❖ Transfers to Other Funds (79920) consists of \$32,700 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 General Fund Video Gambling

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41195	Video Gaming	471,374	665,947	596,105	550,000	550,000	487,674	650,000
A41X	Taxes	471,374	665,947	596,105	550,000	550,000	487,674	650,000
A42020	Amusement Devices	-	-	58,764	-	-	125	-
A42X	Licenses & Permits	-	-	58,764	-	-	125	-
A46010	Fees	6,375	6,800	7,250	7,125	7,125	7,050	7,125
A46X	Charges for Services	6,375	6,800	7,250	7,125	7,125	7,050	7,125
AH4X	Total Revenue	477,749	672,747	662,118	557,125	557,125	494,849	657,125

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Video Gambling

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72720	Affordable Housing Advocacy	-	-	-	-	398,816	-	-
A79920	Transfers Other Funds	-	-	31,717	31,717	31,717	6,408	32,700
A79935	Services Related to Gaming Revenue	-	80,303	173,456	634,230	634,230	395,091	622,170
AH7X Contractuals		-	80,303	205,173	665,947	1,064,763	401,498	654,870
AHEX Total Expenses		-	80,303	205,173	665,947	1,064,763	401,498	654,870

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	406,125	350,000	350,000	250,000	(100,000)	-29%
A42X Licenses & Permits	129,270	110,200	110,200	110,200	0	0%
A45X Intergovernmental	54,945	0	0	50,000	50,000	0%
A46X Charges for Services	447,448	472,800	472,800	417,200	(55,600)	-12%
AHM Miscellaneous	20,248	12,500	12,500	17,500	5,000	40%
AH4X Total Revenue	1,058,035	945,500	945,500	844,900	(100,600)	-11%
AH5X Personnel	1,956,490	2,059,416	2,059,416	1,992,158	(67,258)	-3%
AH6X Commodities	64,670	161,600	161,600	110,582	(51,018)	-32%
AH74X Benefits	776,215	781,589	781,589	732,828	(48,761)	-6%
AH7X Contractuals	815,999	1,194,934	1,194,934	1,041,574	(153,360)	-13%
AH8X Capital Expenditures	0	4,000	0	4,000	0	0%
AH8X Total Expenses	3,613,374	4,201,539	4,197,539	3,881,142	(320,397)	-8%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	37	37	37*
Part Time	4	1	0

* One GIS Cadastral Clerk Position has been vacant since FY2015 and is unfunded for FY2019

BUDGET HIGHLIGHTS:

- ❖ Going into FY2018, the County Clerk's Office had eliminated a vacant full time administrative position as part of a 2% cut, but during FY2018 converted one part time administrative clerk position and two seasonal election clerk positions to one full time election clerk position as part of a cost neutral reorganization.
- ❖ Based on prior year actuals, \$50,000 of revenue was added to Other State Funds (45350).
- ↓ There is a \$100,000 decline in Tax Sale/Redemption (41150) revenue, as this year's inventory of properties shows a decline.
- ↓ Based on historical actuals which reflect a steady decline, Redemption Fees (46180) decreased by \$50,000.
- ↓ Due to FY2019 not being a Federal Election year election related expenses, such as Overtime (51140) and Postage (72820) decreased. The reduction of election expenses amounts to approximately \$720,000.
- ↑ Equipment Maintenance (72280) increased by \$95,200 due to contractual increases compared to FY2018 for the County Clerk's e-pollbooks and other election equipment.

- ❖ As part of the budget, the County Clerk's new program request for Archival Preservation of Historical County Board and Vital Record Books at a cost of \$85,547 is found in the Corporate Capital Improvement Plan.
- ❖ As part of the budget, the County Clerk's new program request for American Disability Act Compliant voting equipment replacement at a cost of \$560,000 is found in the Corporate Capital Improvement Plan.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41150	Tax Sale/Redemption P I & Cost	367,231	288,789	406,125	350,000	350,000	412,574	250,000
A41X	Taxes	367,231	288,789	406,125	350,000	350,000	412,574	250,000
A42030	Marriage Licenses	118,092	131,714	129,000	110,000	110,000	94,570	110,000
A42035	Civil Union Licenses	220	360	270	200	200	390	200
A42X	Licenses & Permits	118,312	132,074	129,270	110,200	110,200	94,960	110,200
A45350	Other State Funds	265,455	126,135	54,945	-	-	187,560	50,000
A45X	Intergovernmental	265,455	126,135	54,945	-	-	187,560	50,000
A46170	Marriage Certificates	54,436	60,472	60,366	54,000	54,000	48,390	54,000
A46171	Marriage Certificates Additional Copy	11,840	11,702	11,614	11,400	11,400	9,206	11,400
A46175	Civil Union Certificates	58	112	112	-	-	120	-
A46176	Civil Union Certificates Additional Copy	4	18	12	-	-	28	-
A46180	Redemption Fees	196,938	183,078	162,162	200,000	200,000	118,629	150,000
A46190	Registrations by mail	21,260	20,260	19,390	17,000	17,000	17,550	19,000
A46191	Notary Registrations over the counter	2,410	2,585	2,460	2,400	2,400	2,275	2,400
A46195	Assumed Business Name Registrations	4,500	4,645	4,535	4,600	4,600	3,435	4,600
A46196	Assumed Business Name Withdrawals	72	86	92	-	-	51	-
A46200	Death Certificates	10,104	10,192	10,864	10,000	10,000	8,792	10,000
A46201	Death Certificates additional copy	4,682	4,688	4,513	4,300	4,300	3,518	4,300
A46202	Death Certificates genealogy copy	645	438	488	500	500	324	500
A46210	Birth Certificates	104,064	110,616	107,996	109,000	109,000	84,968	105,000
A46211	Birth Certificates additional copy	14,554	13,990	13,687	14,000	14,000	11,162	13,000
A46220	Certifications	372	1,246	736	500	500	450	500
A46221	Certificates of Authority	794	566	458	600	600	318	500
A46230	Copies Of County Clerk Records	341	764	755	600	600	792	600
A46240	Miscellaneous County Clerk Fees	10,278	7,692	8,734	8,000	8,000	5,680	8,000
A46430	Tax Sale Costs	13,132	11,496	13,096	13,000	13,000	10,982	10,000
A46860	Tax Sale Certificate Assignmnt	3,680	6,360	2,540	2,000	2,000	620	500
A46870	Tax Deeds \$5	270	675	560	400	400	245	400
A46880	Tax Sale Notices	29,979	25,399	21,344	20,000	20,000	24,192	22,000
A46890	Tax Sale Certif Cancel	15	1,059	15	-	-	3	-
A46900	Economic Interest Filing	780	225	850	500	500	120	500
A46910	Clerk Over-Payments	1	12	70	-	-	30	-
A46X	Charges for Services	485,209	478,375	447,448	472,800	472,800	351,880	417,200
A48010	Interest	6,966	11,192	17,433	10,000	10,000	19,887	15,000
A49910	All Other Miscellaneous Revenue	2,441	2,265	2,815	2,500	2,500	906	2,500
AHM	Miscellaneous .	9,407	13,457	20,248	12,500	12,500	20,793	17,500
AH4X	Total Revenue	1,245,613	1,038,829	1,058,035	945,500	945,500	1,067,767	844,900

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,781,660	1,948,777	1,897,575	1,987,477	1,987,477	1,646,236	2,061,274
A51120	Permanent PT Salaries/Wages	28,296	23,492	10,875	19,405	19,405	2,888	-
A51135	Payroll Contingency	-	-	-	-174,647	-174,647	-	-169,000
A51140	Overtime Salaries And Wages	6,291	39,640	8,933	40,692	40,692	12,459	21,599
A51160	Holiday Pay	565	-	496	-	-	-	-
A51190	Judges Of Election	13,219	17,302	2,483	136,430	136,430	480	68,000
A51200	Temporary PT Salaries/Wages	-	23,250	10,585	42,558	42,558	2,210	10,285
A51220	Vacation payout	4,593	255	5,672	-	-	732	-
A51230	Sick Payout	3,388	-	6,317	-	-	2,640	-
A51240	Opt Out Premium	6,577	8,769	5,769	7,500	7,500	5,019	-
A51260	Incentive payments	-	-	7,786	-	-	-	-
AH5X Personnel		1,844,589	2,061,484	1,956,490	2,059,416	2,059,416	1,672,664	1,992,158
A61020	Computer Supplies	-	-	-	3,000	3,000	-	3,000
A61030	Books Manuals And Periodicals	-	-	-	300	300	-	300
A61040	Operational Supplies	58,657	27,135	36,475	57,500	57,500	29,019	56,500
A61050	Election Supplies	39,948	102,811	27,257	100,000	100,000	56,695	50,000
A61080	Food and Provisions	164	-	179	-	-	-	-
A65090	Gasoline	327	541	269	800	800	453	782
A65120	Automobile Repairs and Maintenance	69	1,204	490	-	-	636	-
AH6X Commodities		99,165	131,690	64,670	161,600	161,600	86,803	110,582
A74080	H/L/D Employee Benefits	434,311	440,975	441,781	436,879	436,879	342,681	422,146
A74100	Retirement Benefits/FICA	135,503	148,151	143,490	157,539	157,539	121,754	152,939
A74110	Retirement Benefits/IMRF	187,889	202,341	190,944	187,170	187,170	160,893	157,743
AH74X Benefits		757,703	791,467	776,215	781,589	781,589	625,328	732,828
A71115	Judges of Elections	536,321	544,246	254,064	462,300	462,300	264,311	250,580
A71450	Mileage Reimbursement	2,683	4,354	1,749	4,600	4,600	3,564	4,600
A71470	Employee Relations	710	117	108	800	800	-	800
A71500	Trips And Training	785	870	200	12,000	12,000	351	17,000
A71650	Security Services	-	-	71	-	-	-	-
A71810	Dues And Subscriptions	1,248	1,297	1,313	3,000	3,000	601	3,000
A71840	Publications & Legal Notices	47,320	58,867	35,686	85,000	85,000	44,140	64,000
A71950	Cellular Phones	1,161	1,565	226	1,600	1,600	-	1,600
A71960	Data/Telecommunications	-	36,967	43,882	7,600	7,600	29,574	60,000
A71970	Courier Services	1,134	1,577	1,364	2,000	2,000	1,119	2,000
A72050	Title Searches	24,315	16,660	19,809	16,700	16,700	17,130	25,500
A72210	Motor Vehicle Maintenance & Repairs	-	5	-	-	-	-	-
A72280	Equipment Maintenance	293,188	199,872	354,461	337,800	337,800	340,989	433,000
A72510	Building Rentals	1,960	1,950	1,300	4,100	4,100	4,690	4,100
A72520	Record Storage	-	1,096	737	754	754	614	754
A72530	Equipment Rental	-	-	-	1,300	1,300	-	1,300

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72560	All Other Rentals	13,334	26,993	19,858	19,840	19,840	12,844	19,840
A72810	Credit Card Fees	-	-	-	-	-	25	-
A72815	Bank Service Charges	8,887	9,294	9,106	9,000	9,000	6,897	9,000
A72820	Postage	1,797	86,104	14,863	90,000	90,000	82,034	20,000
A72830	Printing Services	16,537	60,370	13,614	60,000	60,000	23,323	50,000
A72950	Registrars Fees	11,497	12,302	11,932	13,000	13,000	11,819	13,000
A75020	Real Estate Taxes	570	627	1,321	1,500	1,500	518	1,500
A79940	Miscell Contractual Services	30,442	57,013	30,320	62,040	62,040	30,240	60,000
A79950	All Other Miscellaneous	-	-	18	-	-	81	-
AH7X Contractuals		993,888	1,122,145	815,999	1,194,934	1,194,934	874,865	1,041,574
A84030	Computer Equipment	-	-	-	4,000	-	-	4,000
AH8X Capital Expenditures		-	-	-	4,000	-	-	4,000
AH6X Total Expenses		3,695,346	4,106,787	3,613,374	4,201,539	4,197,539	3,259,661	3,881,142

**Lake County
Budget for Fiscal Year 2019
County Clerk
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	21X	79940	Miscellaneous Contractual Services	
			Delivery Services	45,000
			Court Reporter for the Election Board	2,000
			Document Shredding	13,000

Financial and Administrative Committee

Facilities and Construction

DEPARTMENT PURPOSE: The Facilities and Construction Department supports the overall mission of the County by managing the construction, modification, and maintenance of county facilities and maintaining a safe, productive, and efficient work environment.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	55,218	65,000	65,000	65,000	0	0%
AHM Miscellaneous	60	0	0	0	0	0%
AH4X Total Revenue	55,278	65,000	65,000	65,000	0	0%
AH5X Personnel	2,157,918	2,583,653	2,583,653	3,004,637	420,984	16%
AH6X Commodities	484,194	437,000	437,000	601,000	164,000	38%
AH74X Benefits	1,075,920	1,253,636	1,253,636	1,290,847	37,210	3%
AH7X Contractuals	4,534,152	5,526,081	5,664,133	6,214,229	688,148	12%
AH8X Capital Expenditures	153,224	15,250	0	131,243	115,993	761%
AH8X Total Expenses	8,405,408	9,815,620	9,938,422	11,241,956	1,426,336	15%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	56	61	64
Part Time	0	2	2

BUDGET HIGHLIGHTS:

- ❖ The Facilities and Construction Department was formerly a part of Finance & Administrative Services (FAS). The current budget includes all Facilities Management and Construction Management revenue and expenses.
- ↑ Personnel (5X) costs increased due to the upgrading of a Construction/Facilities Technician position to a Director for the new department, moving three positions from an FAS management center and a full year of costs for the five custodian positions that were added in FY2018. In FY2018, the new custodian positions were budgeted for a partial year as they were needed for the new court tower that opened in summer 2018. Benefit Costs (74X) are also adjusted accordingly.
- ↑ Commodities (6X) increased largely due to costs related to a full year of new and recent county facilities: the new court tower, the Evidence Processing Facility, and Depke in Vernon Hills. These increases include Operational Supplies (61040) of \$40,000 and Building, Grounds Maintenance Supplies (63010) of \$100,000.
- ↑ Contratuals (7X) also increased largely due to the expanded maintenance costs of the new and recent facilities noted earlier. These increases include:
 - \$200,000 in Electricity (71920);
 - \$30,000 in Water & Sewer Charges (71930);
 - \$45,000 in Data/Telecommunications (71960);
 - \$200,000 in Building & Grounds Maintenance & Repairs (72250);

- \$50,000 in Major Building Repairs (72255); and
 - \$80,000 in Testing and Inspections Services (73170) for fire extinguisher and sprinkler testing and inspection services.
- ↑ Capital Expenditures (8X) are increasing by \$115,993 for scheduled vehicle and computer replacements, additional technology equipment – such as wireless access points for the older Depke facility, a 50” monitor, and a speakerphone, and floor scrubbers and lifts for the new tower.
- ↑ Software and Online Services (71230) increased by \$37,000 to account for increases in Mobile App maintenance, and other software price increases.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Facilities_M15X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46015	Parking garage fees	65,991	62,464	55,218	65,000	65,000	30,002	65,000
A46X	Charges for Services	65,991	62,464	55,218	65,000	65,000	30,002	65,000
A49910	All Other Miscellaneous Revenue	90	130	60	-	-	-	-
AHM	Miscellaneous	90	130	60	-	-	-	-
AH4X	Total Revenue	66,081	62,594	55,278	65,000	65,000	30,002	65,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Facilities_M15X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	2,058,048	2,142,466	2,006,760	2,410,736	2,410,736	1,803,495	3,133,678
A51120	Permanent PT Salaries/Wages	-	-	24,335	32,119	32,119	31,870	33,052
A51135	Payroll Contingency	-	-	-	-	-	-	-317,868
A51140	Overtime Salaries And Wages	159,150	123,254	110,664	139,298	139,298	129,404	154,275
A51160	Holiday Pay	4,753	4,758	6,010	-	-	4,249	-
A51210	Performance Appraisals	4,505	-	-	-	-	-	-
A51220	Vacation payout	7,529	18,955	5,080	-	-	3,852	-
A51230	Sick Payout	3,478	15,036	3,569	-	-	4,687	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	1,269	1,500
AH5X Personnel		2,238,963	2,305,969	2,157,918	2,583,653	2,583,653	1,978,827	3,004,637
A61010	Office Supplies	2,432	2,971	1,653	1,000	1,000	1,020	1,000
A61040	Operational Supplies	106,450	126,377	113,738	100,000	100,000	119,901	140,000
A61060	Clothing And Uniforms	16,218	18,438	11,269	28,000	28,000	3,113	35,000
A61110	Tool Allowance	-	-	4,530	-	-	2,480	9,000
A63010	Building, Grounds Maintenance Supplies	331,161	282,300	345,514	300,000	300,000	192,240	400,000
A65090	Gasoline	5,073	5,080	5,227	5,000	5,000	4,341	7,000
A65100	Diesel Fuel	764	514	198	1,000	1,000	-	1,000
A65130	Small Tools	1,516	-	2,065	2,000	2,000	1,403	8,000
AH6X Commodities		463,615	435,680	484,194	437,000	437,000	324,498	601,000
A74080	H/L/D Employee Benefits	791,829	737,292	696,269	795,548	795,548	553,927	833,834
A74100	Retirement Benefits/FICA	166,779	171,764	160,687	197,652	197,652	147,445	224,572
A74110	Retirement Benefits/IMRF	234,928	235,839	218,963	260,437	260,437	194,944	232,441
AH74X Benefits		1,193,536	1,144,896	1,075,920	1,253,636	1,253,636	896,316	1,290,847
A71150	Consultants	5,412	37,137	59,757	30,000	30,000	15,559	30,000
A71230	Software & Online Services	3,405	10,522	14,119	28,000	28,000	38,767	65,000
A71450	Mileage Reimbursement	297	32	231	1,500	1,500	101	500
A71470	Employee Relations	19	218	278	1,425	1,425	814	1,625
A71500	Trips And Training	1,279	3,385	462	9,000	9,000	180	18,000
A71610	Pest Control	11,789	13,540	11,555	10,000	10,000	9,405	15,000
A71630	Garbage Disposal	55,979	47,170	49,766	65,000	65,000	37,972	75,000
A71650	Security Services	280,098	309,955	284,461	283,000	283,000	175,591	300,000
A71670	Contracted Custodial Service	-	-	153,436	258,000	258,000	117,754	235,000
A71810	Dues And Subscriptions	-	-	1	1,000	1,000	250	-
A71910	Gas For Heating	378,622	338,898	374,741	600,000	600,000	317,684	600,000
A71920	Electricity	1,235,162	1,348,882	1,459,932	1,600,000	1,600,000	1,103,742	1,800,000
A71930	Water And Sewer Charges	195,981	242,853	304,808	290,000	290,000	217,145	320,000
A71940	Telephone	7,163	6,976	6,228	10,000	10,000	4,998	7,000
A71950	Cellular Phones	6,943	7,012	6,496	12,000	12,000	4,592	12,000
A71955	Cell Phone Allowance	960	960	960	960	960	800	2,100
A71960	Data/Telecommunications	9,658	4,617	3,643	5,000	5,000	4,662	50,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Facilities_M15X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A71965	Radio Fees	-	-	3,597	3,960	3,960	2,943	6,768
A71970	Courier Services	442	661	359	-	-	79	-
A72210	Motor Vehicle Maintenance & Repairs	14,861	19,038	9,873	9,000	9,000	10,297	9,000
A72220	Elevator Maintenance & Repairs	180,921	191,888	324,143	260,000	280,468	238,525	270,000
A72250	Bldg & Grounds Maintenance & Repairs	814,393	1,139,348	835,235	1,100,000	1,125,947	527,060	1,300,000
A72255	Major Bldg Repairs	-	-	-	250,000	341,637	123,008	300,000
A72510	Building Rentals	465,630	466,049	427,882	408,000	408,000	309,063	415,000
A72530	Equipment Rental	4,871	4,658	6,912	5,000	5,000	12,482	5,000
A72560	All Other Rentals	30,670	28,145	25,219	31,236	31,236	21,768	41,236
A72840	Temporary Employment Services	11,838	-	-	-	-	8,316	-
A72935	Permits and Licenses Expense	6,348	4,594	705	4,000	4,000	775	6,000
A73170	Testing and Inspections Services	19,772	82,048	169,350	250,000	250,000	136,601	330,000
A79940	Miscell Contractual Services	128,784	138,844	-	-	-	1,100	-
AH7X Contractuals		3,871,297	4,447,429	4,534,152	5,526,081	5,664,133	3,442,032	6,214,229
A82020	Building Improvements	583,527	350,921	133,071	-	-	-	-
A83010	Motor Vehicles	-	-	-	-	-	-	93,000
A84010	Construction & Maintenance Equipment	22,525	4,792	11,453	15,250	-	-	23,000
A84030	Computer Equipment	-	-	-	-	-	-	15,243
A84040	Computer System Software	-	-	8,700	-	-	-	-
AH8X Capital Expenditures		606,052	355,713	153,224	15,250	-	-	131,243
AHEX Total Expenses		8,373,462	8,689,688	8,405,408	9,815,620	9,938,422	6,641,673	11,241,956

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; and comprehensive document production and mail services.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous	195,721	220,000	220,000	220,000	0	0%
AH4X Total Revenue	195,721	220,000	220,000	220,000	0	0%
AH5X Personnel	1,784,191	1,781,977	1,781,977	1,611,523	(170,454)	-10%
AH6X Commodities	110,949	172,000	172,000	128,500	(43,500)	-25%
AH74X Benefits	651,491	631,119	631,119	585,164	(45,955)	-7%
AH7X Contractuals	868,170	973,109	973,109	966,589	(6,520)	-1%
AH8X Capital Expenditures	0	0	0	241,614	241,614	0%
AHEX Total Expenses	3,414,801	3,558,206	3,558,206	3,533,390	(24,816)	-1%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	26	26	24
Part Time	3	3	3

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) from support services are projected to be flat in FY2019.
- ↓ Personnel (5X), Benefits (74X) and Contractual (8X) decreased due to moving three positions from an FAS management center to the new Facilities and Construction Department. One additional Finance position was added through the new program request process.
- ↓ Operating Supplies (61040) decreased by \$35,000 to reflect historic paper usage and costs.
- ↑ Capital Expenses (8X) increased \$11,527 for scheduled computer equipment replacements and \$230,087 for a replacement high volume printer for Support Services.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected
Document Production Expenditures per Copy	\$0.025	\$0.029	\$0.024	\$0.032	\$0.029
Material Audit Findings	0	0	0	0	0
GFOA Distinguished Presentation Award – Budget	Yes	Yes	Yes	Yes	Yes
GFOA Distinguished Presentation Award – CAFR	Yes	Yes	Yes	Yes	Yes

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49910	All Other Miscellaneous Revenue	242,581	193,594	195,721	220,000	220,000	164,078	220,000
AHM	Miscellaneous	242,581	193,594	195,721	220,000	220,000	164,078	220,000
AH4X	Total Revenue	242,581	193,594	195,721	220,000	220,000	164,078	220,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,857,802	1,733,624	1,750,247	1,924,088	1,924,088	1,419,038	1,743,272
A51120	Permanent PT Salaries/Wages	40,809	27,904	27,882	30,702	30,702	21,142	27,369
A51135	Payroll Contingency	-	-	-	-176,325	-176,325	-	-161,132
A51140	Overtime Salaries And Wages	13	118	284	513	513	276	514
A51180	Special Pay	-	-	-	-	-	120	-
A51210	Performance Appraisals	6,494	2,578	1,510	-	-	193	-
A51220	Vacation payout	11,714	10,996	-	-	-	44,154	-
A51230	Sick Payout	20,633	14,974	-	-	-	27,752	-
A51240	Opt Out Premium	5,423	5,250	4,269	3,000	3,000	2,711	1,500
AH5X Personnel		1,942,888	1,795,443	1,784,191	1,781,977	1,781,977	1,515,386	1,611,523
A61010	Office Supplies	434	710	1,468	8,000	8,000	156	1,500
A61020	Computer Supplies	1,450	-	-	-	-	-	-
A61040	Operational Supplies	109,254	118,240	108,113	162,000	162,000	77,409	125,000
A65090	Gasoline	1,653	1,281	1,369	2,000	2,000	1,572	2,000
AH6X Commodities		112,791	120,230	110,949	172,000	172,000	79,137	128,500
A74080	H/L/D Employee Benefits	340,562	334,203	351,783	319,090	319,090	265,566	328,939
A74100	Retirement Benefits/FICA	139,178	127,012	126,727	135,990	135,990	109,739	125,866
A74110	Retirement Benefits/IMRF	197,555	176,948	172,981	176,040	176,040	143,657	130,359
AH74X Benefits		677,295	638,163	651,491	631,119	631,119	518,962	585,164
A71110	Auditing And Accounting	-	1,415	1,415	-	-	-	-
A71150	Consultants	-	18,870	-	2,000	2,000	-	-
A71230	Software & Online Services	14,189	13,837	17,804	16,100	16,100	10,105	18,500
A71450	Mileage Reimbursement	2,239	2,628	2,810	3,000	3,000	765	3,000
A71470	Employee Relations	239	449	335	725	725	356	675
A71500	Trips And Training	40,629	27,109	19,608	37,000	37,000	16,006	32,000
A71810	Dues And Subscriptions	14,729	7,724	5,163	8,000	8,000	11,511	8,000
A71840	Publications & Legal Notices	6,318	2,822	998	5,000	5,000	807	5,000
A71950	Cellular Phones	762	523	66	1,084	1,084	49	84
A71955	Cell Phone Allowance	3,000	2,520	2,680	2,600	2,600	1,475	480
A71970	Courier Services	235	222	225	1,500	1,500	57	750
A72210	Motor Vehicle Maintenance & Repairs	651	771	375	1,000	1,000	867	2,000
A72280	Equipment Maintenance	73,761	60,887	58,452	100,000	100,000	85,485	100,000
A72520	Record Storage	99,581	3,089	2,188	3,000	3,000	1,657	3,000
A72530	Equipment Rental	12,431	31,812	32,816	3,000	3,000	1,369	4,000
A72820	Postage	783,519	777,096	722,761	788,100	788,100	565,479	788,100
A72830	Printing Services	2,177	129	-	1,000	1,000	-	1,000
A79950	All Other Miscellaneous	1,651	-	474	-	-	2,097	-
AH7X Contractuals		1,056,113	951,903	868,170	973,109	973,109	698,085	966,589
A84030	Computer Equipment	-	-	-	-	-	-	241,614
AH8X Capital Expenditures		-	-	-	-	-	-	241,614

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
AHEX Total Expenses		3,789,088	3,505,740	3,414,801	3,558,206	3,558,206	2,811,570	3,533,390

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	17,318	0	0	0	0	0%
A49X Transfers	17,899,978	19,422,856	19,422,856	17,338,193	(2,084,663)	-11%
AHM Miscellaneous	392,378	285,714	285,714	285,714	0	0%
AH4X Total Revenue	18,309,674	19,708,570	19,708,570	17,623,907	(2,084,663)	-11%
AH5X Personnel	387,766	2,104,806	2,104,806	450,000	(1,654,806)	-79%
AH6X Commodities	195	300,000	300,000	250,000	(50,000)	-17%
AH74X Benefits	109,449	390,912	390,912	38,925	(351,987)	-90%
AH7X Contractuals	10,218,748	11,500,822	13,023,570	9,920,901	(1,579,921)	-14%
AH8X Capital Expenditures	3,092,919	10,958,638	13,443,984	8,089,551	(2,869,087)	-26%
AHEX Total Expenses	13,809,076	25,255,178	29,263,272	18,749,377	(6,505,801)	-26%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	12	12	0
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ The staffing summary identifies the seven corrections officer positions for managing jail pods and five corrections officer positions for jail transport to the new court tower. These positions were moved to the Sheriff's Office for FY2019.
- ↓ Transfers (49X) have decreased in response to a decrease in the County's IMRF and SLEP rates for 2019.
- ↓ Expenses to the GOE have decreased for FY2019. Various non-departmental initiatives and expenses not budgeted elsewhere that are still ongoing will be captured through the carryover process.
- ↓ Capital Expenditures (8X) reflect a decrease in long term funding of over \$3 million because of the contingency in FY2018.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45360	Program Income - Loans	6,500	1,000	17,318	-	-	-	-
A45400	Revenue From Other Government Bodies	312,735	109,372	-	-	-	-	-
A45X	Intergovernmental	319,235	110,372	17,318	-	-	-	-
A49920	Transfers From Other Funds	17,951,792	18,016,830	17,899,978	19,422,856	19,422,856	13,270,085	17,338,193
A49X	Transfers	17,951,792	18,016,830	17,899,978	19,422,856	19,422,856	13,270,085	17,338,193
A48180	Employee Cost	219	-	-	-	-	-	-
A48350	Return of Grant - First Time Homebuyers	2,054	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	317,131	287,263	392,378	285,714	285,714	285,714	285,714
AHM	Miscellaneous	319,404	287,263	392,378	285,714	285,714	285,714	285,714
AH4X	Total Revenue	18,590,430	18,414,466	18,309,674	19,708,570	19,708,570	13,555,800	17,623,907

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	-	-	343,497	350,000	350,000	51,999	450,000
A51135	Payroll Contingency	-	-	29,869	1,625,000	1,625,000	-	-
A51140	Overtime Salaries And Wages	-	-	-	104,806	104,806	-	-
A51180	Special Pay	-	-	14,400	-	-	-	-
A51190	Judges Of Election	-	-	-	25,000	25,000	-	-
AH5X Personnel		-	-	387,766	2,104,806	2,104,806	51,999	450,000
A61080	Food and Provisions	-	-	195	-	-	-	-
A65180	Miscellaneous Commodities	-	-	-	300,000	300,000	165,000	250,000
AH6X Commodities		-	-	195	300,000	300,000	165,000	250,000
A74060	Health Premiums	-	19,111	-	-	-	-	-
A74080	H/L/D Employee Benefits	-	-	82,264	-	-	-	-
A74100	Retirement Benefits/FICA	-	-	25,941	168,668	168,668	-	19,125
A74110	Retirement Benefits/IMRF	-	-	1,244	222,244	222,244	-	19,800
AH74X Benefits		-	19,111	109,449	390,912	390,912	-	38,925
A71140	Legal Services	369,663	153,923	92,592	80,000	405,000	69,222	75,000
A71150	Consultants	137,103	356,413	763,150	1,065,000	1,542,743	626,893	339,616
A71160	Labor Relations Counsel	-	150,000	-	-	-	-	-
A71200	Bank & Trust Services	30	-	-	-	-	-	-
A71230	Software & Online Services	98,797	101,762	104,813	100,100	236,100	106,872	500,282
A71250	Document Imaging	12,234	4,679	3,212	-	4,875	2,347	-
A71330	Medical Fees	54,939	-	-	-	-	-	-
A71415	Recruitment	-	-	47,971	30,000	30,000	16,690	30,000
A71445	Moving Expense Reimbursement	-	-	23,742	20,000	20,000	-	20,000
A71470	Employee Relations	394	530	515	-	-	-	-
A71490	Employment Ads-Help Wanted	-	59,867	-	-	-	2,784	-
A71500	Trips And Training	15,224	1,644	3,733	-	-	10,119	-
A71530	Programs and Services	-	7,356	-	-	-	-	-
A71810	Dues And Subscriptions	14,125	10,000	10,000	-	-	10,000	-
A71840	Publications & Legal Notices	-	23,400	-	25,000	25,000	-	-
A71960	Data/Telecommunications	2,550	6,900	-	-	-	-	-
A71965	Radio Fees	-	-	-	163,000	163,000	-	-
A71970	Courier Services	4,510	-	-	-	-	-	-
A72190	Settlements	-	-	78,859	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	25,000	31,102	-	25,000	604,130	31,102	25,000
A72720	Affordable Housing Advocacy	182,622	429,943	141,989	300,000	300,000	219,712	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
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	104,998	66,879	135,653	95,000	95,000	51,218	95,000
A72810	Credit Card Fees	50,361	51,991	70,177	47,000	47,000	58,109	70,000
A72815	Bank Service Charges	-	1,225	3,776	-	-	1,225	-

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72940	All Other Fees	62,258	62,258	62,258	37,258	37,258	62,258	62,528
A72970	Per Diem Fees	-	-	-	25,000	25,000	-	-
A73010	Assistance To Veterans	-	-	-	25,000	25,000	-	-
A73190	Bad Debt Expense	225,000	675,000	-	-	-	-	-
A75010	Bed Tax	-	151,492	-	-	-	-	-
A79920	Transfers Other Funds	12,602,798	8,062,051	8,108,118	8,512,464	8,512,464	7,900,806	7,602,475
A79930	Miscellaneous Contingency	353,574	141,898	100,173	450,000	450,000	152,669	375,000
A79950	All Other Miscellaneous	55,816	57,957	42,018	75,000	75,000	11,794	-
AH7X Contractuals		14,797,994	11,034,268	10,218,748	11,500,822	13,023,570	9,624,070	9,920,901
A82020	Building Improvements	-	-	-	-	-	20,000	-
A83010	Motor Vehicles	2,099,242	1,113,367	1,360,304	113,432	1,631,403	1,365,023	118,364
A84010	Construction & Maintenance Equipment	-	-	42,083	-	15,250	23,575	-
A84020	Radios & Electronic Equipment	129,989	31,515	118,371	-	21,090	9,978	-
A84030	Computer Equipment	625,981	686,250	901,821	69,821	673,690	174,636	-
A84035	PEG Capital	64,134	47,744	20,303	-	-	31,449	-
A84040	Computer System Software	-	-	31,403	-	-	16,585	-
A84045	Security Equipment	-	-	324,609	-	-	-	-
A84050	Laboratory Equipment	-	-	4,980	-	-	-	-
A84060	Furniture And Office Equipment	19,794	37,208	42,005	-	75,144	43,233	-
A85040	Replacements	98,057	78,559	247,041	-	252,022	223,214	-
A85045	Contingency for reductions/capital	-	-	-	4,658,385	4,658,385	-	-
A85055	Long Term Facility Funding	-	-	-	6,117,000	6,117,000	-	7,500,000
A85070	All Other Capital Outlay	-	-	-	-	-	-	471,187
AH8X Capital Expenditures		3,037,197	1,994,643	3,092,919	10,958,638	13,443,984	1,907,693	8,089,551
AHEX Total Expenses		17,835,192	13,048,022	13,809,076	25,255,178	29,263,272	11,748,762	18,749,377

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	50	0	0	0	0	0%
AHM Miscellaneous	1,018	0	0	0	0	0%
AH4X Total Revenue	1,068	0	0	0	0	0%
AH5X Personnel	864,165	974,794	974,794	1,058,576	83,782	9%
AH6X Commodities	10,785	14,247	14,247	14,247	0	0%
AH74X Benefits	315,913	346,595	346,595	381,183	34,589	10%
AH7X Contractuals	533,138	517,736	517,736	607,736	90,000	17%
AH8X Capital Expenditures	0	1,949	0	16,181	14,232	730%
AHEX Total Expenses	1,724,000	1,855,320	1,853,371	2,077,923	222,603	12%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	13.5	13.5	14.5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Contractuals (7X) increased by \$90,000 primarily because of an increase in Tuition Reimbursement (71430) of \$30,000 to account for higher utilization in FY2018 and an increase in Consultants (71150) of \$60,000 for a compensation study.
- ↑ Personnel (5X) and Benefits (74X) include a new Human Resources Recruiter position which was added through the new program request process.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Average Days to Fill a Position Vacancy	63	63	60	60
Payroll Adjustments	109	82	88	90

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45400	Revenue From Other Government Bodies	44,430	1,454	50	-	-	17,729	-
A45X	Intergovernmental	44,430	1,454	50	-	-	17,729	-
A48010	Interest	-	-	-	-	-	333	-
A48200	Unemployment Insurance	-	1,039	-	-	-	-	-
A48210	Workman Comp-Liability	-	1,033	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,594	1,565	1,018	-	-	788	-
AHM	Miscellaneous	1,594	3,637	1,018	-	-	1,121	-
AH4X	Total Revenue	46,024	5,091	1,068	-	-	18,850	-

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	905,044	912,162	858,604	966,423	966,423	688,477	1,050,187
A51140	Overtime Salaries And Wages	5,705	2,945	2,561	5,371	5,371	1,265	5,389
A51200	Temporary PT Salaries/Wages	-	15,243	-	-	-	11,243	-
A51210	Performance Appraisals	911	-	-	-	-	-	-
A51220	Vacation payout	-	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
AH5X Personnel		914,660	959,218	864,165	974,794	974,794	703,408	1,058,576
A61010	Office Supplies	4,978	4,966	3,621	3,250	3,250	2,694	3,250
A61040	Operational Supplies	12,088	8,111	7,122	10,997	10,997	2,544	10,997
A61130	Wellness Equipment/Supplies	-	2,111	42	-	-	-	-
A62010	Medical Supplies	-	-	0	-	-	47	-
A65180	Miscellaneous Commodities	-	25	-	-	-	-	-
AH6X Commodities		17,065	15,214	10,785	14,247	14,247	5,285	14,247
A74080	H/L/D Employee Benefits	179,202	172,846	171,583	173,750	173,750	133,450	222,538
A74100	Retirement Benefits/FICA	65,103	66,938	60,346	74,577	74,577	49,345	78,448
A74110	Retirement Benefits/IMRF	93,135	92,720	83,984	98,267	98,267	65,040	80,197
AH74X Benefits		337,440	332,504	315,913	346,595	346,595	247,835	381,183
A71150	Consultants	156,736	107,618	86,832	110,000	110,000	15,379	170,000
A71160	Labor Relations Counsel	308,492	259,925	243,273	185,519	185,519	172,979	185,519
A71230	Software & Online Services	-	-	90	-	-	-	-
A71420	Employee Physicals	500	-	-	-	-	-	-
A71430	Tuition Reimbursement	32,142	25,806	41,801	39,000	39,000	42,914	69,000
A71450	Mileage Reimbursement	1,446	476	806	2,250	2,250	469	2,250
A71465	Employee Service Awards	27,700	24,365	23,325	32,000	32,000	15,465	32,000
A71470	Employee Relations	8,206	6,674	6,828	8,450	8,450	3,907	8,450
A71480	Management Enhancement	61,859	66,388	93,392	100,000	100,000	41,759	100,000
A71490	Employment Ads-Help Wanted	16,167	11,657	12,339	15,100	15,100	11,585	15,100
A71500	Trips And Training	13,458	16,575	11,611	10,000	10,000	1,684	10,000
A71810	Dues And Subscriptions	6,524	7,356	6,602	7,000	7,000	4,123	7,000
A71950	Cellular Phones	1,521	1,335	629	1,500	1,500	312	1,500
A71955	Cell Phone Allowance	2,340	2,180	1,780	2,270	2,270	1,150	2,270
A71970	Courier Services	552	474	680	800	800	954	800
A72140	Unemployment Compensation	-51,285	-	-	-	-	-	-
A72180	Insurance Claims	-	163	-	-	-	-	-
A72520	Record Storage	-	1,342	1,502	1,600	1,600	1,135	1,600
A72530	Equipment Rental	1,198	1,446	1,183	2,247	2,247	671	2,247
A72940	All Other Fees	-	-	467	-	-	-	-
A79950	All Other Miscellaneous	-	11	-	-	-	-	-
AH7X Contractuals		587,557	533,791	533,138	517,736	517,736	314,487	607,736

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A84030	Computer Equipment	-	-	-	1,949	-	-	16,181
AH8X	Capital Expenditures	-	-	-	1,949	-	-	16,181
AHEX	Total Expenses	1,856,722	1,840,727	1,724,000	1,855,320	1,853,371	1,271,014	2,077,923

**Lake County
 Budget for Fiscal Year 2019
 Human Resources
 Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	14X	71150	Consultants	
			I-9 and Salary Verification, W-2 Preparation and	
			Misc. Payroll Services	110,000
			Compensation Study	60,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	154,500	140,940	140,940	140,040	(900)	-1%
AHM Miscellaneous	26,081	6,956	6,956	7,164	208	3%
AH4X Total Revenue	180,581	147,896	147,896	147,204	(692)	0%
AH5X Personnel	4,680,909	4,797,785	4,797,785	4,553,693	(244,091)	-5%
AH6X Commodities	43,924	46,750	46,750	46,750	0	0%
AH74X Benefits	1,547,043	1,640,024	1,640,024	1,530,484	(109,541)	-7%
AH7X Contractuals	4,947,453	6,259,579	6,309,579	7,092,749	833,170	13%
AH8X Capital Expenditures	0	141,072	0	222,521	81,449	58%
AH8X Total Expenses	11,219,329	12,885,210	12,794,138	13,446,197	560,986	4%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	61	61	61
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Software & Online Services (71230) increased by \$525,185. The detail on this line item is attached.
- ↓ Personnel (5X) expenses are down \$244,091 based on staff turnover.
- ↓ For purposes of better tracking, all staff augmentation costs are being placed in a new account line, Staff Augmentation (71125). This amount was previously budgeted in Miscellaneous Contractual Services (79940). This is for services for mainframe services (\$443,414) in addition to Oracle database support and other enterprise support (\$300,000).
- ↑ Capital Expenditures (8X) for Computer Equipment (84030) increased by \$94,334. The 2019 costs include replacement of IT computers reaching the 5-year replacement cycle as well as the replacement of 20 computers in the County training room. In addition, IT will purchase spare PCs for those who require repairs to their existing equipment, minimizing disruption to the employee and productivity.
- ❖ IT's New Program Request for Oblique Aerial Imagery to obtain higher quality mapping images, at a cost of \$25,000, is included in the department's budget.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Overall Customer Evaluation: IT Service Desk	93%	99%	99%	100%
PC Deployments				
Recommended	385	413	74	464
Purchased by IT	298	350	23	464
Deployed by IT	298	350	7	358
Deployment Rate	100%	100%	100%	100%

- ❖ 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 purchased and deployed in FY2018 trended downward significantly as the replacement cycle was extended from four to five years.
- ❖ 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% 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 General Fund Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46480	Open Tax File	161,400	161,550	154,500	140,940	140,940	107,328	140,040
A46840	Sale Of Maps	12,035	-	-	-	-	-	-
A46X Charges for Services		173,435	161,550	154,500	140,940	140,940	107,328	140,040
A44020	Tower Rentals .	-	-	6,393	6,956	6,956	3,582	7,164
A49910	All Other Miscellaneous Revenue	-	-	19,688	-	-	-	-
AHM Miscellaneous .		-	-	26,081	6,956	6,956	3,582	7,164
AH4X Total Revenue		173,435	161,550	180,581	147,896	147,896	110,910	147,204

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,094,865	4,778,977	4,567,772	4,863,082	4,863,082	3,560,218	4,785,552
A51135	Payroll Contingency	-	-	-	-89,114	-89,114	-	-258,000
A51140	Overtime Salaries And Wages	8,936	8,680	12,259	6,288	6,288	10,189	6,685
A51145	Back Pay Wages	14,993	-	-	-	-	-	-
A51180	Special Pay	4,706	12,750	14,805	11,529	11,529	13,261	16,456
A51210	Performance Appraisals	21,498	13,568	10,491	-	-	5,142	-
A51220	Vacation payout	25,076	45,538	39,160	-	-	68,366	-
A51230	Sick Payout	23,188	17,942	13,621	-	-	44,194	-
A51240	Opt Out Premium	9,230	8,307	5,827	6,000	6,000	5,077	3,000
A51260	Incentive payments	-	-	16,975	-	-	-	-
AH5X Personnel		5,202,492	4,885,763	4,680,909	4,797,785	4,797,785	3,706,447	4,553,693
A61010	Office Supplies	2,578	3,558	2,750	3,500	3,500	2,349	3,500
A61020	Computer Supplies	25,303	11,809	14,774	13,000	13,000	6,571	13,000
A61040	Operational Supplies	48,823	35,172	26,213	30,000	30,000	13,439	30,000
A65090	Gasoline	525	230	187	250	250	161	250
AH6X Commodities		77,229	50,770	43,924	46,750	46,750	22,520	46,750
A74080	H/L/D Employee Benefits	815,882	753,937	734,349	789,746	789,746	573,979	825,473
A74100	Retirement Benefits/FICA	381,702	355,814	343,251	366,871	366,871	273,858	342,682
A74110	Retirement Benefits/IMRF	537,881	491,491	469,444	483,407	483,407	360,847	362,329
AH74X Benefits		1,735,464	1,601,241	1,547,043	1,640,024	1,640,024	1,208,684	1,530,484
A71125	Staff Augmentation	-	-	-	-	-	-	810,914
A71150	Consultants	123,036	122,838	434,908	205,000	205,000	53,449	205,000
A71230	Software & Online Services	2,985,114	3,137,608	3,443,864	4,294,184	4,294,184	3,093,278	4,844,369
A71450	Mileage Reimbursement	1,882	1,568	2,067	2,000	2,000	1,041	2,000
A71470	Employee Relations	891	1,531	818	1,525	1,525	263	1,325
A71500	Trips And Training	83,895	84,775	74,009	108,000	108,000	25,178	108,000
A71730	GIS Data Development	155,314	-	51,351	60,674	110,674	38,191	110,674
A71810	Dues And Subscriptions	40,009	44,774	55,325	53,730	53,730	54,761	69,015
A71940	Telephone	319,858	345,503	308,037	-	-	2,812	-
A71950	Cellular Phones	14,253	13,155	9,357	12,000	12,000	2,904	-
A71955	Cell Phone Allowance	5,455	5,220	4,835	5,100	5,100	3,690	4,560
A71960	Data/Telecommunications	195,961	247,046	323,893	601,662	601,662	329,219	622,810
A71965	Radio Fees	-	-	108	-	-	285	-
A71970	Courier Services	45	-	29	-	-	27	-
A72210	Motor Vehicle Maintenance & Repairs	357	370	189	600	600	106	600
A72280	Equipment Maintenance	96,683	80,101	104,284	83,653	83,653	56,482	216,946
A72520	Record Storage	-	114	114	200	200	113	200
A72530	Equipment Rental	1,903	1,531	1,785	1,500	1,500	883	2,500
A79940	Miscell Contractual Services	61,365	94,239	132,478	829,751	829,751	421,981	93,836
AH7X Contractuals		4,086,019	4,180,373	4,947,453	6,259,579	6,309,579	4,084,663	7,092,749

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Information and Technology_M13X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A84030	Computer Equipment	-	-	-	141,072	-	-	219,155
A84060	Furniture And Office Equipment	20,412	-	-	-	-	-	3,366
AH8X Capital Expenditures		20,412	-	-	141,072	-	-	222,521
AHEX Total Expenses		11,121,617	10,718,147	11,219,329	12,885,210	12,794,138	9,022,315	13,446,197

Software Maintenance Description (71230)

Software Maintenance: Miscellaneous	
Mitel Phone System	93,662.02
AWC (Audio Web Conference) Software Assurance MAS/AWC Agreement	
Mitel 3300 MCD Software Assurance	
AVST Yearly Maintenance per Agreement 12178 - Telcom Innovations Group	
Prairiefyre Software Maintenance	
Teleworker	
Enterprise Manager Ops-man	
Right Fax Maintenance - OpenText	5,259.18
Cloud based Mitel Call Accounting	24,710.00
MITEL PRI Module Upgrade	16,661.00
Spec-Ops	14,510.00
ShareGate 12 month Subscription	7,000.00
Software Maintenance: Communications/County Admin	68,406.82
Civic Plus Year 3 Maintenance	68,406.82
OnBase Yearly Software	93,007.46
Software Maintenance: IT	
Skillsoft Training Software	16,790.48
Info-Tech Silver Membership - GSA Contract	18,842.50
Articulate - Adobe product for e-learning	1,500.00
Job tracker (Service Desk) Cloud Subscription	41,419.36
Software Maintenance: Tax Project	
Tyler Tax and Land	400,117.00
Smartystreets - Address look up/validation	10,000.00
(Cashiering System) Software Licenses Fee	21,995.00
World Financial and Accounting Module Annual Fee	5,861.25
Software Maintenance: Justice	
Oracle Contract B-278901 Software Maintenance Agreement	65,544.00
Adobe ColdFusion Enterprise 2016 Platinum Annual Maintenance and Support Subscription	20,506.00
CRIMS Per Section 6 of Agreement	50,000.00
State's Attorney Case Management System	35,000.00
Public Defender's Case Management System	35,000.00
HostBridge VSE Software Annual Maintenance and Support	13,100.00
Integrated Law Enforcement - VisionAir	262,612.58
XML 2017 Professional Edition	589.68
Netmotion Premium Support 222 Mobility XE Licenses Software Maintenance	17,189.00
PowerDMS0001 SDMS-AS	4,635.00
Software Maintenance: GIS	
ESRI Annual Maintenance for IT	50,150.00
ESRI Annual Maintenance for PB&D, EMA and CCAO	11,100.00
ESRI ArcGIS Online Subscription Plans	4,000.00
ESRI City Extention	0.00
Parcel Builder	0.00
Explorer Yearly Maintenance Fee	1,000.00
Address Subscription/Data	2,000.00
Oblique Imaging New Program Request for FY2019	25,000.00
Software Maintenance: Oracle EBS	
Main Oracle Maintenance Software Maintenance Agreement	346,522.19
Oracle - E-Business - Software Maintenance Agreement	251,565.00
Oracle - Web Logic - Software Maintenance Agreement	2,865.00
Oracle - UPK - Software Maintenance Agreement	8,802.00

Software Maintenance Description (71230)

Treasury Management Software Maintenance	13,562.64
SQL Navigator for Oracle Standard Software Maintenance Agreement	412.00
Annual SecureCheck Maintenance - Print Maintenance - SecurePay Pro Plus Maintenance	1,277.20
Payroll Tax Q Series Solution Maintenance Renewal	14,670.53
Software Maintenance: Human Resource Projects	
Time Clock Annual Support Contract	36,894.00
Recruiting - Open Hire	22,550.00
Recruiting - Onboarding	9,900.00
Data Management Support Renewal for Payroll - Benefit Modules	27,635.00
Data Management Support Renewal for HR Modules	2,814.00
Wellness Software	89,000.00
New Payroll Software as a Service Costs - Year 1	353,852.00
Software Maintenance: Microsoft Software Compliance	
Microsoft Enterprise Agreement	1,226,400.00
Microsoft Enterprise Premier Support	86,000.00
Antivirus - Year 1 of 3	178,000.00
Microsoft Office 365 (Advance Threat Protection)	60,000.00
Software Maintenance: IBM Mainframe	
CICS TS for VSE/ESA - IBM	31,000.94
COBOL for VSE/ESA - IBM	5,873.09
DITTO/ESA for VSE - IBM	3,452.35
DITTO/ESA for VM - IBM	1,216.99
DFSORT/VSE Version 3 - IBM	3,562.51
High Level Assembler MVS/VM/VSE - IBM	4,471.70
5686-CF9 z/VSE Central Functions W0001FK - IBM	26,811.45
ACF/VTAM V4 VSE/ESA (G1191-S0005XB) - IBM	13,506.24
S390 Resolve per Contract CFT5TIG S-zSeries 106869	3,465.00
Z/VM Subscription & Support Version 5 Base (SO111PX)	6,639.16
DB2LUW (Mainframe Linux Implementation)	2,060.00
IBM DB2 VSE Client Edition (New with DB2LUW)	6,684.24
BIM Alert/CICS Security Systems	2,810.87
Doctor D - VSE	2,397.84
BIM-EPIC Yearly Maintenance - CPUId:05F567 - Machine: 2828-G01	7,662.17
BIM- FAQs.ASO- GROUP: 40 CPUId: 05F567 Machine 2828-G01	2,845.89
TCP/IP VSE Monthly Rental of Mainframe Software	9,596.51
zVPS IFL Fee	1,030.00
VCV-ASG-TMON for CICS TS/VSE	10,627.32
TVE-ASG-TMON for z/VSE	7,604.03
BlueZone Maintenance	5,665.00
Unicenter VM Operator/Spool/Backup/Schedule	24,720.00
Red Hat Enterprise Linux for IBM System z	14,854.41
QMF for Windows Maintenance	3,090.00
Work ticket tracking software Cloud Subscription (Service Desk)	103.00
Communication Server (IBM)	20,600.00
Service & Support for Communication Server	4,120.00
Software Maintenance: Servers	
Lefthand SANa for Veeam Backup	69,489.93
Express Conversion and Publishing Software Maintenance Support Agreement	6,180.00
DDoS with AT&T	4,645.00
Fastview software	927.00
OpenDNS (TMG Proxy Replacement) / Vendor Service Annual Maintenance Agreement	3,254.80

Software Maintenance Description (71230)	
Citrix Enterprise (400 user license count)	60,124.57
Digital Certificates - Secure Site	5,665.00
AD Manager Software Maintenance Agreement and Manage Engine Licensing and Maintenance Agreement	17,268.98
Annual Maintenance and Support fee for ManageEngine Netflow Analyzer	925.97
Network Monitor License	1,703.76
Server Backup Software	9,743.80
Server Maintenance Renewal	15,617.30
CAT Tools	309.00
Linux Advance Platform Maintenance and Linux Servers	29,568.87
Network Maintenance Agreement	10,300.00
Smartnet Maintenance Agreement - AT&T	45,459.05
Software Maintenance: Desktop	
SFTP Server Annual maintenance fee	669.50
Software Maintenance -Tenable Network Security	3,605.00
Patch My PC	3,300.00
Deep Freeze - Basement Computer Room	1,805.00
Software Maintenance: Security	
Virtual ISO	75,000.00
Yearly Amp Charge for the Firewall	11,000.00
OpenDNS Umbrella Insight Service and Support Agreement	32,394.27

FY2019 Computer Hardware Purchases by Department

Department	Type	Amount	Per Unit Cost	Total Cost
Planning, Building & Development	Hybrid Laptop	2	\$ 2,345	\$ 4,690
Planning, Building & Development	Standard Desktop	16	\$ 1,154	\$ 18,464
CDBG	Standard Laptop	2	\$ 2,147	\$ 4,294
Veteran's Assistance Commission	iPad Mini & Warranty	1	\$ 568	\$ 568
Veteran's Assistance Commission	LaserJet Printer	1	\$ 209	\$ 209
Division of Transportation	Standard Desktop	7	\$ 1,154	\$ 8,078
Division of Transportation	Standard Laptop	1	\$ 2,147	\$ 2,147
Division of Transportation	Rugged Toughbook	5	\$ 4,500	\$ 22,500
Emergency Management Admin.	Standard Desktop	4	\$ 1,154	\$ 4,616
Emergency Management Admin.	Standard Laptop	6	\$ 2,147	\$ 12,882
Emergency Management Admin.	Hybrid Laptop	3	\$ 2,345	\$ 7,035
Emergency Management Admin.	Logitech Headset	4	\$ 21	\$ 84
Emergency Management Admin.	Laptop Charging Cart	1	\$ 1,446	\$ 1,446
Emergency Management Admin.	Cisco Switch	1	\$ 1,000	\$ 1,000
Sheriff	Standard Desktop	54	\$ 1,154	\$ 62,316
Sheriff	Standard Laptop	5	\$ 2,147	\$ 10,735
Sheriff	Toughbook 5414	2	\$ 3,657	\$ 7,314
Sheriff	Toughbook 7214	28	\$ 4,814	\$ 134,792
Public Works	Standard Laptop	19	\$ 2,147	\$ 40,793
Public Works	Hybrid Laptop	4	\$ 2,345	\$ 9,380
Public Works	Desk Phone	1	\$ 875	\$ 875
Public Works	Docking Station	5	\$ 462	\$ 2,311
Public Works	USB to DVD Duplicator	1	\$ 1,036	\$ 1,036
Public Works	Drobo	1	\$ 1,840	\$ 1,840
Public Works	Nomad Replacement	1	\$ 32,402	\$ 32,402
Information Technology	Standard Laptop	14	\$ 2,147	\$ 30,058
Information Technology	Standard Workstation	1	\$ 1,844	\$ 1,844
Information Technology	Standard Desktop	28	\$ 1,154	\$ 32,312
Information Technology	Mobile Workstation	5	\$ 2,381	\$ 11,905
Information Technology	Hybrid Laptop	7	\$ 2,345	\$ 16,415
Recorder of Deeds	Standard Laptop	1	\$ 2,147	\$ 2,147
Recorder of Deeds	Standard Desktop	31	\$ 1,154	\$ 35,774
Recorder of Deeds	iPad Pro, Warranty & Pencil	1	\$ 950	\$ 950
Treasurer	Standard Desktop	2	\$ 1,154	\$ 2,308
Treasurer	OnBase Scanners	2	\$ 999	\$ 1,998
Workforce	Standard Desktop	18	\$ 1,154	\$ 20,772
Workforce	Standard Laptop	2	\$ 2,147	\$ 4,294
Public Defender	Standard Laptop	16	\$ 2,147	\$ 34,352
Public Defender	Hybrid Laptop	4	\$ 2,345	\$ 9,380
County Administrator	Standard Laptop	1	\$ 2,147	\$ 2,147
County Administrator	Standard Desktop	1	\$ 1,154	\$ 1,154
County Administrator	Enhanced Desktop	1	\$ 1,844	\$ 1,844
State's Attorney	Standard Desktop	15	\$ 1,154	\$ 17,310
State's Attorney	Hybrid Laptop	4	\$ 2,345	\$ 9,380
State's Attorney	Monitor	30	\$ 179	\$ 5,370

FY2019 Computer Hardware Purchases by Department

Department	Type	Amount	Per Unit Cost	Total Cost
State's Attorney	Color Printer	1	\$ 1,300	\$ 1,300
State's Attorney	Black & White Printer	3	\$ 3,858	\$ 11,574
Finance	Hybrid Laptop	1	\$ 2,345	\$ 2,345
Finance	Standard Laptop	2	\$ 2,147	\$ 4,294
Facilities	Enhanced Workstation	3	\$ 1,844	\$ 5,532
Facilities	Standard Desktop	6	\$ 1,154	\$ 6,924
Facilities	50" TV	1	\$ 1,500	\$ 1,500
County Clerk	Standard Desktop	23	\$ 1,154	\$ 26,542
Chief County Assessment Office	Standard Desktop	9	\$ 1,154	\$ 10,386
Chief County Assessment Office	Monitor	8	\$ 164	\$ 1,312
Coroner	Standard Laptop	3	\$ 2,147	\$ 6,441
Coroner	iPad Pro, Warranty & Pencil	1	\$ 1,047	\$ 1,047
Coroner	Radio Service	1	\$ 468	\$ 468
Coroner	Monitor	1	\$ 164	\$ 164
Coroner	Desk Phone	1	\$ 358	\$ 358
Stormwater	Standard Desktop	6	\$ 1,154	\$ 6,924
Stormwater	iPad Pro, Case & Warranty	5	\$ 938	\$ 4,690
Stormwater	Toughbook 5414	1	\$ 2,308	\$ 2,308
County Board	Standard Laptop	2	\$ 2,147	\$ 4,294
County Board	Monitor	4	\$ 164	\$ 656
County Board	iPad Pro & Warranty	2	\$ 729	\$ 1,458
Human Resources	Hybrid Laptop	1	\$ 2,345	\$ 2,345
Human Resources	Standard Laptop	4	\$ 2,147	\$ 8,588
Human Resources	Monitor	32	\$ 164	\$ 5,248
Circuit Clerk	Standard Desktop	56	\$ 1,154	\$ 64,624
Circuit Clerk	Standard Laptop	3	\$ 2,147	\$ 6,441
Circuit Clerk	Scanner & Warranty	4	\$ 1,080	\$ 4,320
Circuit Clerk	Printer	2	\$ 788	\$ 1,576
Circuit Clerk	65" TV	1	\$ 2,000	\$ 2,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,735,078	1,851,340	1,851,340	1,901,095	49,755	3%
A43X Fines and Forfeitures	44,390	40,000	40,000	40,000	0	0%
A45X Intergovernmental	376,069	224,000	224,000	224,000	0	0%
A46X Charges for Services	279,279	348,280	348,280	343,635	(4,645)	-1%
A49X Transfers	23,119	35,000	35,000	35,000	0	0%
AHM Miscellaneous	140	2,100	2,100	2,100	0	0%
AH4X Total Revenue	2,458,075	2,500,720	2,500,720	2,545,830	45,110	2%
AH5X Personnel	2,520,852	2,541,507	2,541,507	2,631,105	89,599	4%
AH6X Commodities	41,579	52,997	52,997	51,000	(1,997)	-4%
AH74X Benefits	920,093	946,392	946,392	930,417	(15,975)	-2%
AH7X Contractuals	215,911	258,250	292,125	236,250	(22,000)	-9%
AH8X Capital Expenditures	0	41,000	0	90,492	49,492	121%
AH8X Total Expenses	3,698,435	3,840,145	3,833,020	3,939,264	99,119	3%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	36	34	34
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Building Permit Fees (42040) increased \$54,800 based on updates to Planning, Building, & Development’s permit fee schedule.
- ❖ Revenues (4X) other than Building Permit Fees (42040) are largely flat from FY2018. Elevator Permits (42070) have decreased \$25,345 from 2018 due to the retirement of an inspector that performed these duties as a secondary function. The department will be outsourcing these inspections after filling the position with an employee that did not have this optional certification. This decrease is anticipated to be offset by an increase in Zoning Fees (42090) of \$25,000.
- ❖ Vacant Graphic Designer position funds were reallocated to pay for Contractual Consultant Services (71150) relating to support for the new permit software system. The position is still authorized but is unfunded.
- ❖ Three vehicles are eligible for replacement in the FY2019 budget under Capital Expenditures (8X).

- ❖ Temporary PT Salaries/Wages (51200) have increased by \$22,000 and Consultants (71150) have decreased by \$22,000 offsetting the cost. The Department has had more success with part time employees than using contractual services for administrative assistance.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY2019 Target
Miles Driven Per Inspection	8.5	8.4	10	10
Number of Building Permits	2809	3141	3200	3200
Number of Registrations	1469	1381	2100	1750
Number of Admin. Adjudication Cases	700	901	900	900
Code Enforcement Inspections Completed	1502	1901	2000	2000
% Voluntary Compliance	60%	59%	61%	60%

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A42040	Building Permit Fees	1,593,461	1,167,767	1,269,786	1,489,700	1,489,700	1,257,854	1,544,500
A42060	Mobile Home Park License Fee	9,300	9,320	9,300	9,360	9,360	9,420	9,550
A42070	Elevator Permit	86,454	77,380	81,000	83,700	83,700	61,776	58,355
A42080	Recreational Veh Park License Fee	32,707	30,580	29,460	30,580	30,580	30,580	31,190
A42090	Zoning Administration Fees	211,697	183,543	340,700	220,000	220,000	211,901	245,000
A42095	Site Capacity/Site Plan Review	13,707	10,921	4,831	18,000	18,000	-	12,500
A42X Licenses & Permits		1,947,326	1,479,511	1,735,078	1,851,340	1,851,340	1,571,531	1,901,095
A43070	Building & Zoning Violation Fines	13,865	9,835	14,787	12,000	12,000	11,364	12,000
A43075	Administrative Adjudication	17,820	36,750	29,603	28,000	28,000	25,416	28,000
A43X Fines and Forfeitures		31,685	46,585	44,390	40,000	40,000	36,780	40,000
A45040	CDBG Revenue	5,300	-	-	-	-	-	-
A45380	Revenue From Municipalities	120,850	356,747	376,069	224,000	224,000	146,892	224,000
A45X Intergovernmental		126,150	356,747	376,069	224,000	224,000	146,892	224,000
A46530	Rezoning Application Fees	9,593	3,253	-	6,000	6,000	-	6,100
A46540	Rezoning Legal Notices	942	1,221	507	1,200	1,200	-	1,200
A46550	Street Vacation Fees - Engineering	-	-	-	150	150	300	640
A46551	Street Vacation Fees - Planning	-	-	-	550	550	1,100	2,370
A46560	Sub-Division Fees - Engineering	1,194	5,817	1,558	1,200	1,200	2,725	1,225
A46561	Sub-Division Fees - Planning	4,093	25,231	5,918	4,400	4,400	12,747	5,500
A46580	Performance Bond Fees - Engineering	-	-	90	1,950	1,950	150	1,000
A46581	Performance Bond Fees - Planning	-	486	549	6,630	6,630	753	3,000
A46600	Conditional Use Permits	6,158	8,428	4,530	11,000	11,000	4,358	7,000
A46605	Reimbursement for Demos	11,650	20,452	8,315	10,000	10,000	-	10,000
A46620	ZBA Variations Fees	25,377	24,587	28,133	25,800	25,800	22,373	26,300
A46670	Utility Fees	-	-	-	-	-	1,195	-
A46680	Wetland Fees	28,412	32,475	20,176	34,300	34,300	17,299	34,300
A46700	Site Development Permit Fee	231,549	265,497	209,503	245,000	245,000	179,987	245,000
A46840	Sale Of Maps	115	-	-	100	100	20	-
A46X Charges for Services		319,083	387,447	279,279	348,280	348,280	243,006	343,635
A49920	Transfers From Other Funds	12,299	26,088	23,119	35,000	35,000	1,291	35,000
A49X Transfers		12,299	26,088	23,119	35,000	35,000	1,291	35,000
A48320	Proceeds From Sale Of Assets	7,529	-	-	2,000	2,000	12,979	2,000
A49910	All Other Miscellaneous Revenue	4,347	3,031	140	100	100	50	100
AHM Miscellaneous		11,876	3,031	140	2,100	2,100	13,029	2,100
AH4X Total Revenue		2,448,419	2,299,408	2,458,075	2,500,720	2,500,720	2,012,529	2,545,830

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	2,488,414	2,620,407	2,395,283	2,478,737	2,478,737	1,949,032	2,544,005
A51120	Permanent PT Salaries/Wages	33,880	-	-	-	-	-	-
A51140	Overtime Salaries And Wages	-	139	-	3,400	3,400	-	3,497
A51180	Special Pay	-	-	-	-	-	667	-
A51200	Temporary PT Salaries/Wages	2,090	52,460	26,600	56,370	56,370	24,628	80,604
A51210	Performance Appraisals	11,840	6,340	4,615	-	-	2,183	-
A51220	Vacation payout	13,331	4,529	41,990	-	-	13,320	-
A51230	Sick Payout	9,653	7,020	835	-	-	9,227	-
A51240	Opt Out Premium	4,442	3,000	3,000	3,000	3,000	2,538	3,000
A51260	Incentive payments	-	-	48,529	-	-	-	-
AH5X Personnel		2,563,651	2,693,895	2,520,852	2,541,507	2,541,507	2,001,594	2,631,105
A61010	Office Supplies	9,334	7,515	5,817	10,000	10,000	2,272	8,000
A61020	Computer Supplies	4,955	5,659	7,556	7,500	7,500	3,115	7,500
A61030	Books Manuals And Periodicals	1,603	1,139	3,043	2,497	2,497	949	2,500
A61040	Operational Supplies	2,061	1,743	469	4,750	4,750	143	4,750
A61060	Clothing And Uniforms	2,018	1,470	1,855	2,050	2,050	-	2,050
A65050	Engineering Supplies	138	196	-	200	200	-	200
A65090	Gasoline	24,223	19,174	22,839	26,000	26,000	17,644	26,000
AH6X Commodities		44,332	36,896	41,579	52,997	52,997	24,123	51,000
A74080	H/L/D Employee Benefits	507,507	555,839	494,834	501,731	501,731	382,977	522,602
A74100	Retirement Benefits/FICA	187,821	196,959	183,317	194,310	194,310	146,196	201,540
A74110	Retirement Benefits/IMRF	264,097	267,658	241,941	250,351	250,351	191,594	206,275
AH74X Benefits .		959,425	1,020,456	920,093	946,392	946,392	720,767	930,417
A71130	Court Reporters	6,462	-333	-	1,000	1,000	269	1,000
A71140	Legal Services	11,971	8,588	7,575	12,000	12,000	9,577	12,000
A71150	Consultants	270	-	55,452	95,300	95,300	60,609	70,200
A71220	Computer Services	694	-	-	-	-	-	-
A71450	Mileage Reimbursement	8	-	-	-	-	-	-
A71460	ZBA Travel Allowance	4,847	3,833	3,349	6,050	6,050	1,652	6,050
A71470	Employee Relations	1,146	742	947	1,125	1,125	574	1,125
A71500	Trips And Training	17,189	27,988	20,890	28,655	28,655	21,729	28,655
A71720	Abatement	26,126	28,229	-	16,000	39,875	21,781	16,000
A71740	Drainage Improvement Project	10,000	7,500	5,000	-	10,000	-	-
A71810	Dues And Subscriptions	8,159	5,222	5,268	8,300	8,300	4,056	8,300
A71840	Publications & Legal Notices	1,550	1,165	1,924	2,000	2,000	1,587	2,000
A71950	Cellular Phones	11,289	14,103	10,898	14,000	14,000	7,192	14,000
A71955	Cell Phone Allowance	2,460	3,570	3,015	2,760	2,760	2,450	2,760
A71960	Data/Telecommunications	6,391	7,570	9,581	10,560	10,560	4,422	10,560
A71970	Courier Services	3,513	3,846	3,212	4,200	4,200	2,893	4,200
A72050	Title Searches	-	800	400	1,200	1,200	-	1,200

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Planning.& Development

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A72210	Motor Vehicle Maintenance & Repairs	15,774	15,177	15,430	17,000	17,000	19,079	17,000
A72260	Office Equip Maintenance And Repairs	292	341	-	1,100	1,100	-	1,100
A72520	Record Storage	18	2,221	2,355	2,400	2,400	1,891	2,400
A72530	Equipment Rental	4,943	3,145	4,326	6,000	6,000	3,371	6,000
A72830	Printing Services	1,256	664	1,471	2,200	2,200	837	2,200
A72840	Temporary Employment Services	-	28,912	52,742	7,000	7,000	4,813	7,000
A72970	Per Diem Fees	13,240	10,345	9,855	14,900	14,900	4,535	14,900
A73175	Elevator Inspections	858	452	2,182	4,500	4,500	1,292	7,600
A79940	Miscell Contractual Services	800	200	-	-	-	-	-
A79950	All Other Miscellaneous	1,170	303	39	-	-	-	-
AH7X Contractuals		150,426	174,582	215,911	258,250	292,125	174,608	236,250
A83010	Motor Vehicles	-	-	-	41,000	-	-	70,800
A84030	Computer Equipment	-	-	-	-	-	-	19,692
AH8X Capital Expenditures		-	-	-	41,000	-	-	90,492
AHEX Total Expenses		3,717,834	3,925,829	3,698,435	3,840,145	3,833,020	2,921,092	3,939,264

**Lake County
 Budget for Fiscal Year 2019
 Planning, Building, and Development
 Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	28X	71150	Consultants	
			Tyler Entergov System Consultant Contract	
			APA Question Service	
			Temp. Assistance for Planners and Special Projects	70,200

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	115,715	118,080	118,080	120,733	2,653	2%
A46X Charges for Services	338,526	375,000	375,000	375,000	0	0%
AH4X Total Revenue	454,241	493,080	493,080	495,733	2,653	1%
AH5X Personnel	3,625,682	3,723,656	3,723,656	3,864,117	140,461	4%
AH6X Commodities	24,000	24,656	24,656	29,488	4,832	20%
AH74X Benefits	1,262,289	1,291,998	1,291,998	1,350,057	58,058	4%
AH7X Contractuals	301,954	327,417	327,417	377,028	49,611	15%
AH8X Capital Expenditures	0	0	0	88,637	88,637	0%
AHEX Total Expenses	5,213,924	5,367,727	5,367,727	5,709,326	341,599	6%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	45	45	46
Part Time	1	1	0

BUDGET HIGHLIGHTS:

- ↑ Revenues (4X) are projected to increase slightly due to a \$2,653 increase in the Salary Reimbursement account (45280) for the Public Defender’s salary from the State.
- ↑ One full-time Principal Public Defender position has been added through a FY2019 new program request.
- ❖ One full-time position has been reclassified from a Sr. Immigration Investigator to a Social Worker. The Social Worker position is one grade lower than the Investigator position.
- ↑ Commodities (6X) are projected to increase due to a 10% increase in the cost of Illinois compiled statutes and the purchase of additional supplies related to the duplication and distribution of videos related to court cases.
- ↑ Benefit (74X) costs increased due to both a county-wide projected increase in HLD and insurance costs for multiple positions having changed since the FY2018 budget.
- ↑ Contractuals (7X) increased to cover costs for contract attorneys to handle Post-Conviction Petitions. A part time position has been eliminated to offset this increase.
- ↑ Capital Expenditures (8X) include IT recommended desktop and laptop computer replacements, DVD duplication equipment, and a storage drive.

PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Projected
Cases Appointed					
Felony	2,282	2,139	2239	2449	2307
Misdemeanor	3,072	2,893	2583	2650	2612
DUI	658	647	596	544	564
Juvenile: Abuse & Neglect	162	163	176	163	223
Juvenile: Adoption	12	18	28	20	38
Juvenile: Delinquency	508	534	494	422	365
Cases Disposed					
Felony	2,363	2,292	2385	2681	2621
Misdemeanor	3,664	3,119	3194	3069	3092
DUI	723	720	693	639	643
Juvenile: Abuse & Neglect	218	227	279	268	254
Juvenile: Adoption	12	18	28	20	38
Juvenile: Delinquency	601	612	552	546	456
Case Disposal Rate					
Felony	104%	107%	106%	105%	106%
Misdemeanor	119%	108%	109%	107%	111%
DUI	110%	111%	116%	112%	112%
Juvenile: Abuse & Neglect	135%	140%	147%	153%	144%
Juvenile: Adoption	100%	100%	69%	100%	92%
Juvenile: Delinquency	118%	115%	119%	106%	115%

- ❖ 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.
- ❖ Projected numbers are targets and are dependent upon several variables.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45280	Salary Reimbursement	120,934	105,565	115,715	118,080	118,080	90,550	120,733
A45350	Other State Funds	-	9,600	-	-	-	-	-
A45X	Intergovernmental	120,934	115,165	115,715	118,080	118,080	90,550	120,733
A46010	Fees	354,507	359,273	333,376	370,000	370,000	220,240	370,000
A46391	Guardian Ad Litem Fees	3,917	8,000	5,150	5,000	5,000	6,500	5,000
A46X	Charges for Services	358,424	367,273	338,526	375,000	375,000	226,740	375,000
AH4X	Total Revenue	479,358	482,437	454,241	493,080	493,080	317,290	495,733

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Public Defender_M36X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	3,454,495	3,547,961	3,601,385	3,681,181	3,681,181	3,101,901	3,879,035
A51120	Permanent PT Salaries/Wages	55,994	57,532	5,820	42,537	42,537	-	-
A51135	Payroll Contingency	-	-	-	-21,508	-21,508	-	-38,000
A51140	Overtime Salaries And Wages	-	-	-	-	-	1,356	-
A51180	Special Pay	-	-	7,370	20,984	20,984	10,776	21,582
A51210	Performance Appraisals	1,459	1,788	257	-	-	674	-
A51220	Vacation payout	21,616	38,413	10,100	-	-	1,004	-
A51230	Sick Payout	13,541	23,573	-	-	-	3,849	-
A51240	Opt Out Premium	115	-	750	462	462	-	1,500
AH5X Personnel		3,547,221	3,669,267	3,625,682	3,723,656	3,723,656	3,119,560	3,864,117
A61030	Books Manuals And Periodicals	5,366	6,145	6,807	5,000	5,000	6,565	7,221
A61040	Operational Supplies	17,473	17,258	15,540	18,000	18,000	10,240	20,000
A65090	Gasoline	1,687	1,381	1,602	1,656	1,656	1,615	2,267
A65180	Miscellaneous Commodities	-	-	50	-	-	-	-
AH6X Commodities		24,527	24,783	24,000	24,656	24,656	18,420	29,488
A74080	H/L/D Employee Benefits	639,708	649,452	640,357	635,587	635,587	564,390	757,026
A74100	Retirement Benefits/FICA	254,545	261,769	260,880	285,073	285,073	224,615	289,583
A74110	Retirement Benefits/IMRF	365,428	367,767	361,052	371,338	371,338	300,290	303,448
AH74X Benefits		1,259,681	1,278,987	1,262,289	1,291,998	1,291,998	1,089,296	1,350,057
A71120	Interpreters	150	945	1,275	2,500	2,500	900	2,500
A71140	Legal Services	-	210,100	210,000	210,000	210,000	173,500	210,000
A71150	Consultants	121,200	1,100	1,100	1,200	1,200	9,900	49,894
A71450	Mileage Reimbursement	-	-	-	475	475	-	475
A71470	Employee Relations	1,020	1,089	1,033	1,125	1,125	439	1,125
A71500	Trips And Training	14,754	22,227	24,067	25,000	25,000	17,203	25,000
A71810	Dues And Subscriptions	4,865	3,755	3,845	3,857	3,857	2,607	3,934
A71830	Transcripts _A71830	2,143	3,070	2,925	7,500	7,500	1,628	7,500
A71950	Cellular Phones	1,553	1,310	1,303	1,500	1,500	1,161	1,500
A71955	Cell Phone Allowance	1,005	1,380	1,380	1,560	1,560	1,150	1,560
A72210	Motor Vehicle Maintenance & Repairs	6,187	2,346	2,931	3,000	3,000	2,488	3,000
A72520	Record Storage	9,180	-	11,200	10,000	10,000	8,394	10,000
A72530	Equipment Rental	4,264	5,853	3,784	9,700	9,700	6,556	10,540
A72560	All Other Rentals	-	8,449	-	-	-	-	-
A72960	Witness Fees	37,490	12,237	36,579	40,000	40,000	7,196	40,000
A79940	Miscell Contractual Services	-	916	534	10,000	10,000	122	10,000
AH7X Contractuals		203,810	274,776	301,954	327,417	327,417	233,242	377,028
A84030	Computer Equipment	-	-	-	-	-	-	88,637
AH8X Capital Expenditures		-	-	-	-	-	-	88,637
AH9X Total Expenses		5,035,239	5,247,813	5,213,924	5,367,727	5,367,727	4,460,518	5,709,326

**Lake County
Budget for Fiscal Year 2019
Public Defender
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	36X	71140	Legal Services	
			Contract Attorney for Conflict Cases	210,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	4,512,202	4,127,893	4,127,893	3,445,000	(682,893)	-17%
AH4X Total Revenue	4,512,202	4,127,893	4,127,893	3,445,000	(682,893)	-17%
AH5X Personnel	473,945	484,738	484,738	442,477	(42,261)	-9%
AH6X Commodities	4,551	8,100	8,100	8,100	0	0%
AH74X Benefits	153,632	178,510	178,510	158,074	(20,436)	-11%
AH7X Contractuals	23,962	40,560	40,560	40,560	0	0%
AHEX Total Expenses	656,091	711,908	711,908	649,210	(62,698)	-9%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	8	8*	8*
Part Time	0	0	0

*one clerk position is unfunded

BUDGET HIGHLIGHTS:

- ▼ The Adopted FY2018 Budget estimated total recordings of 100,000 and actual activity has trended below this estimate. The number of recordings in FY2018 are below the three-year average and the monthly decrease has ranged between 6% to 22% for the months December 2017 through June 2018. FY2019 is estimated to have 90,000 recordings, a decrease from the 100,000 projected for the Adopted FY2018 Budget.
- ▼ Personnel (5X) and Benefits (74X) declined primarily due to a vacant clerk position going unfunded for FY2019.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Documents Recorded	101,210	96,106	90,000*	90,000
Documents Recorded Per Day	250	249	225	225
Documents Recorded Per FTE	7,497	9,153	7,928	7,692

*FY2018 Adopted Budget had 100,000 recordings, but FY2018 actuals and projections show at least a 10,000 decrease.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	4,035,402	5,171,560	4,417,829	4,032,893	4,032,893	3,380,076	3,380,000
A46930	GIS Fees	98,222	99,826	94,373	95,000	95,000	61,981	65,000
A46X Charges for Services		4,133,624	5,271,386	4,512,202	4,127,893	4,127,893	3,442,057	3,445,000
AH4X Total Revenue		4,133,624	5,271,386	4,512,202	4,127,893	4,127,893	3,442,057	3,445,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	538,592	488,162	452,418	481,738	481,738	362,460	440,977
A51140	Overtime Salaries And Wages	-	523	497	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	527	3,215	-	-	297	-
A51210	Performance Appraisals	1,350	-	-	-	-	-	-
A51220	Vacation payout	10,555	799	-	-	-	-	-
A51230	Sick Payout	-	4,113	-	-	-	-	-
A51240	Opt Out Premium	4,269	4,269	3,000	3,000	3,000	2,538	1,500
A51260	Incentive payments	-	-	14,815	-	-	-	-
AH5X Personnel		554,766	498,393	473,945	484,738	484,738	365,295	442,477
A61010	Office Supplies	3,220	3,414	4,551	5,100	5,100	1,981	5,100
A61040	Operational Supplies	-	-	-	3,000	3,000	-	3,000
AH6X Commodities		3,220	3,414	4,551	8,100	8,100	1,981	8,100
A74080	H/L/D Employee Benefits	90,261	69,993	73,261	92,553	92,553	58,334	95,031
A74100	Retirement Benefits/FICA	41,207	36,627	34,701	37,088	37,088	26,964	28,764
A74110	Retirement Benefits/IMRF	58,856	51,137	45,670	48,869	48,869	35,605	34,279
AH74X Benefits		190,325	157,757	153,632	178,510	178,510	120,904	158,074
A71450	Mileage Reimbursement	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	1,435	792	1,486	1,275	1,275	883	1,275
A71950	Cellular Phones	962	709	483	1,800	1,800	-	1,800
A71970	Courier Services	-	20	78	360	360	-	360
A72280	Equipment Maintenance	750	790	830	3,000	3,000	850	3,000
A72520	Record Storage	11,495	12,831	11,831	12,000	12,000	9,802	12,000
A72530	Equipment Rental	4,785	4,785	3,589	6,375	6,375	3,360	6,375
A72830	Printing Services	6,354	-	3,957	7,300	7,300	2,482	7,300
A79950	All Other Miscellaneous	2,760	1,935	1,709	5,100	5,100	1,824	5,100
AH7X Contractuals		28,837	22,057	23,962	40,560	40,560	19,201	40,560
AH7X Total Expenses		777,147	681,621	656,091	711,908	711,908	507,382	649,210

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY19 Budget	\$ Variance	% Variance
A45X Intergovernmental	69,692	72,000	72,000	72,000	0	0%
AH4X Total Revenue	69,692	72,000	72,000	72,000	0	0%
AH5X Personnel	441,688	450,358	450,358	457,929	7,571	2%
AH6X Commodities	3,873	3,150	3,150	3,150	0	0%
AH74X Benefits	193,844	213,922	213,922	211,352	(2,571)	-1%
AH7X Contractuals	103,883	105,890	105,890	105,890	0	0%
AHEX Total Expenses	743,288	773,320	773,320	778,321	5,000	1%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	9	9	9
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are projected to remain flat for FY2019.
- ↑ Personnel (5X) increased to reflect the county-wide salary increase.
- ↓ Benefits (74X) decreased largely due to a reduced county rate for IMRF.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
School Building Permits Issued – Total	234	234	234	234
School Building Permits Issued – New Construction	8	5	5	5
School Building Permits Issued – Major Renovations	61	39	30	30
School Building Permits Issued – All Other	165	190	180	180
Professional Development Session Participants	1,328	954	900	900
Participants Who Rated Sessions as Excellent or Good	85%	91%	90%	90%
Bus Drivers Trained – Total (New + Refresher)	2,703	2,681	2,600	2,600
Bus Drivers Trained per Trainer	541	536	500	500

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Regional Office of Education ._MH24X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45280	Salary Reimbursement	35,389	28,872	53,692	56,000	56,000	45,122	56,000
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	16,000
A45X	Intergovernmental	51,389	44,872	69,692	72,000	72,000	61,122	72,000
A46420	Copy Charges	-	-	-	-	-	27	-
A46X	Charges for Services	-	-	-	-	-	27	-
AH4X	Total Revenue	51,389	44,872	69,692	72,000	72,000	61,149	72,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Regional Office of Education _MH24X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	425,655	432,968	425,014	433,005	433,005	359,136	442,944
A51120	Permanent PT Salaries/Wages	10,604	10,042	12,141	13,015	13,015	9,524	10,567
A51140	Overtime Salaries And Wages	2,581	2,372	1,563	2,837	2,837	2,091	2,918
A51210	Performance Appraisals	802	-	-	-	-	-	-
A51220	Vacation payout	684	12,872	432	-	-	2,232	-
A51230	Sick Payout	3,229	9,036	-	-	-	5,931	-
A51240	Opt Out Premium	3,750	3,058	2,538	1,500	1,500	1,269	1,500
AH5X Personnel		447,305	470,347	441,688	450,358	450,358	380,182	457,929
A61010	Office Supplies	4,813	4,341	3,873	3,150	3,150	240	3,150
AH6X Commodities		4,813	4,341	3,873	3,150	3,150	240	3,150
A74080	H/L/D Employee Benefits	101,650	110,405	120,676	135,361	135,361	109,251	141,691
A74100	Retirement Benefits/FICA	31,825	33,574	31,005	34,463	34,463	26,596	34,226
A74110	Retirement Benefits/IMRF	44,780	46,115	42,162	44,098	44,098	35,043	35,434
AH74X Benefits		178,255	190,094	193,844	213,922	213,922	170,890	211,352
A71150	Consultants	70,711	73,749	79,000	79,000	79,000	56,428	79,000
A71450	Mileage Reimbursement	3,231	2,870	2,679	3,200	3,200	1,179	3,200
A71470	Employee Relations	250	264	250	250	250	250	250
A71500	Trips And Training	742	1,452	1,038	1,500	1,500	485	1,500
A71810	Dues And Subscriptions	4,624	3,699	3,733	3,800	3,800	3,612	3,800
A71940	Telephone	3,461	2,732	2,923	3,500	3,500	2,535	3,500
A72280	Equipment Maintenance	4,766	5,262	3,269	800	800	358	800
A72530	Equipment Rental	1,988	1,988	2,068	3,240	3,240	1,645	3,240
A72820	Postage	5,878	6,144	8,659	10,000	10,000	3,383	10,000
A79950	All Other Miscellaneous	280	292	264	600	600	158	600
AH7X Contractuals		95,932	98,451	103,883	105,890	105,890	70,033	105,890
AH6X Total Expenses		726,304	763,232	743,288	773,320	773,320	621,345	778,321

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	709,112	1,005,507	1,005,507	767,600	(237,907)	-24%
A45X Intergovernmental	5,223,332	5,351,326	5,392,720	5,626,396	275,070	5%
A46X Charges for Services	1,662,543	1,500,420	1,500,420	1,567,736	67,316	4%
A49X Transfers	55,000	91,426	91,426	91,426	0	0%
AHM Miscellaneous	606,424	449,800	449,800	38,005	(411,795)	-92%
AH4X Total Revenue	8,256,410	8,398,479	8,439,873	8,091,163	(307,316)	-4%
AH5X Personnel	40,975,033	42,718,282	42,727,419	42,698,209	(20,073)	0%
AH6X Commodities	2,112,297	2,186,832	2,206,431	2,343,928	157,096	7%
AH74X Benefits	15,449,662	16,287,659	16,287,659	15,811,072	(476,587)	-3%
AH7X Contractuals	5,716,116	6,209,632	6,253,378	7,619,235	1,409,603	23%
AH8X Capital Expenditures	0	1,367,678	0	2,081,203	713,525	52%
AHEX Total Expenses	64,253,108	68,770,083	67,474,886	70,553,648	1,783,564	3%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	483	482	494
Part Time	53	55	57

BUDGET HIGHLIGHTS:

- ↑ The staffing summary includes the addition of seven corrections officer positions for managing jail pods, previously included in the position count for GOE, and five corrections officer positions for inmate transport to the new court tower, which were also budgeted in GOE. The staffing summary also includes the addition of two Redaction Clerk positions that were previously included in the Risk Fund position count.
- ↑ All Other Salary Reimbursement (45020) increased \$74,644 due to an Illinois Department of Transportation grant for seat beat use enforcement and intoxicated driver identification.
- ↓ Sheriff Work Release (45120) decreased \$310,000 based upon recent activity.
- ↑ Nonprofit Grants (45335) is budgeted at \$50,000 based upon a recent grant award from the Healthcare Foundation of Northern Lake County.
- ↑ Revenue from Municipalities (45380) increased \$209,615 in response to current and anticipated municipal contracts.

- ↑ Fire Arms Training Fees (46270) increased \$27,200 as the Sheriff's Office is anticipating increased use of the firearms training site by other governments.
- ❖ Telephone Commissions (48040) and Video Visitation Commission (84045) revenue have been moved to the Inmate Welfare Fund.
- ↓ Benefit costs (74x) are down due largely to the decrease in State Law Enforcement Pension (SLEP) rate for FY2019.
- ↑ Operational Supplies (61040) increased \$66,936. This increase is largely due to the purchase of rifles for use in current courtrooms and the new court tower by Court Security officers.
- ↑ Clothing and Uniforms (61060) increased \$86,885 due to a new contract with a clothing and uniform vendor.
- ↑ Cleaning Supplies (63020) increased \$16,592 due to a 10% increase in cleaning supply costs from Grainger Industrial Supply.
- ↑ Gasoline (65090) increased \$8,187 based upon the history of actual gallons used.
- ↑ Software and Online Services (71230) increased \$561,491. This increase is due largely to increases in software licenses, including year two of five of e-citation licenses for squad cars, year two of five of in-squad vehicle video systems and licenses, and year two of five body-worn cameras for corrections officers.
- ↑ Medical Fees (71330) increased by \$629,978 due to an increase in the jail medical contract.
- ↑ Security Services (71650) increased \$265,907, as the Sheriff's Office will have a new contract at the beginning of FY2019. This amount anticipates a significant contract increase based upon current market conditions.
- ↑ Capital Expenditures (8X) increased \$713,525, as the Sheriff's Office is replacing and outfitting 31 vehicles, replacing 93 devices (personal computers, Toughbooks, and tablets), and funding furniture replacements.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Year-to-Date
UCR Part I Crimes Reported – Total	1,471	1,166	1,157	1,151	305*
UCR Part I Crimes Reported – Violent Crimes	76	76	94	101	37*
UCR Part I Crimes Reported – Property Crimes	1,395	1,080	1,063	1,050	268*
Arrests					
Arrests for UCR Part I Crimes – Violent Crimes	34	32	14	54	18*
Arrests for UCR Part I Crimes – Property Crimes	158	124	141	96	57*
Arrests for Driving Under the Influence (DUI)	404	367	342	254	164
All Other Arrests	1,202	NA	1,916	1,721***	834**
Motor Vehicle Accidents – Total	4,447	3,988	3,987	4,460	2,760
Motor Vehicle Accidents – With Fatalities	8	9	22	15	13
Motor Vehicle Accidents – With Fatalities – Involving Alcohol	NA	5	6	10	2
In-Jail Assaults – Total	64	54	69	72	49
In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical	52	52	59	61	38
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	3	5	1	1	4
In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical	8	2	3	4	4
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	1	2	6	6	3
Safety Incidents – All Locations – Total	187	130	212	268	159
Safety Incidents – Vehicle Only	75	45	85	65	62
Safety Incidents – Workers’ Compensation Only	75	53	89	102	52
Safety Incidents – General Liability Only	37	32	38	101	45

* Data reflects YTD total January – July 31, 2018.

** Data reflects YTD total individual arrests January 1 - July 31, 2018 (Driving Under Influence of Alcohol/Drugs not included.)

*** Data reflects YTD total crashes January 1 - June 27, 2017.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A43020	False Alarm Fees	8,575	7,902	6,505	5,000	5,000	8,775	6,500
A43050	Fines Sheriff	768,612	694,116	575,445	725,407	725,407	433,824	600,000
A43055	Prisoner Review and Vehicle Fine collection	62,751	55,823	45,885	62,000	62,000	35,345	52,000
A43065	Administrative Adjudication Court Fines	7,650	26,171	25,637	132,000	132,000	18,407	28,000
A43080	Parking Fines Sheriff	1,100	880	480	1,100	1,100	755	1,100
A43100	DUI Fines Sheriff	80,091	76,751	55,160	80,000	80,000	50,460	80,000
A43X	Fines and Forfeitures	928,779	861,642	709,112	1,005,507	1,005,507	547,566	767,600
A45020	All Other Salary Reimbursement	261,367	328,089	72,383	127,053	142,949	91,620	201,697
A45100	Sheriff Convey Pers To Inst	12,004	8,527	20,032	11,000	11,000	10,090	15,000
A45105	Sheriff IST - Interstate Transfer	9,844	10,056	9,580	8,000	8,000	5,924	8,000
A45110	Sheriff Law Enforcemnt Training	55,954	-	59,885	58,000	58,000	-	15,612
A45120	Sheriff Work Release	872,674	605,555	720,108	710,000	710,000	353,071	400,000
A45130	SSA Jail Incentive	27,822	34,689	82,876	26,000	26,000	89,465	60,000
A45330	Grants - Other	22,283	-	70,883	-	25,498	25,498	25,000
A45334	Grants - Federal	-	-	-	-	-	-	230,200
A45335	Grants - Nonprofit	-	-	-	-	-	25,000	50,000
A45340	Other Federal Funds	101,049	-	79,610	-	-	-	-
A45380	Revenue From Municipalities	4,029,713	4,460,248	4,107,977	4,411,272	4,411,272	3,562,089	4,620,887
A45X	Intergovernmental	5,392,710	5,447,164	5,223,332	5,351,326	5,392,720	4,162,756	5,626,396
A46010	Fees	-	-	3,100	-	-	-	3,000
A46125	Sheriff Bond Fees	74,298	66,843	65,730	71,000	71,000	43,890	71,000
A46240	Miscellaneous County Clerk Fees	-	-	8,481	-	-	-	-
A46260	Warrant Fees	130,072	120,076	101,436	125,000	125,000	81,753	125,000
A46270	Fire Arms Training Fees	5,880	2,105	2,480	1,800	1,800	5,780	29,000
A46280	Photograph Fee's	1,278	310	248	400	400	103	400
A46290	Special Police Services	286,582	474,132	430,420	288,750	288,750	315,649	296,836
A46300	Sheriff Fees-Circuit Clerk	211,877	225,076	212,752	220,000	220,000	326,424	220,000
A46305	Eviction Service Fees	101,664	99,185	82,848	100,000	100,000	140,626	100,000
A46310	Foreign Service	64,070	61,283	58,825	65,000	65,000	103,579	65,000
A46320	Marine Unit Fines	23,852	16,991	8,245	22,000	22,000	7,706	22,000
A46330	Foreclosure Fees	800,100	562,400	477,400	435,000	435,000	374,500	435,000
A46335	Eviction Rescheduling Fee	4,122	4,411	4,033	5,000	5,000	3,357	5,000
A46420	Copy Charges	24,599	20,477	24,268	20,000	20,000	26,976	22,000
A46740	Sex Offender Registration Fee	4,267	11,085	17,763	11,000	11,000	13,670	11,000
A46745	Violent Offenders Against Youth Registration Fee	160	160	240	170	170	210	200
A46750	Elect Monitor System Service	153,983	159,133	133,652	103,000	103,000	139,712	130,000
A46795	Arrestee's Medical Cost Fund	24,640	21,885	18,570	22,500	22,500	13,445	22,500
A46850	All Other Charges For Services	6,732	10,586	10,442	8,000	8,000	5,614	8,000
A46970	Finger Print Fees	2,440	2,336	1,608	1,800	1,800	1,731	1,800
A46X	Charges for Services	1,920,614	1,858,475	1,662,543	1,500,420	1,500,420	1,604,725	1,567,736
A49920	Transfers From Other Funds	-	-	55,000	91,426	91,426	-	91,426
A49X	Transfers	-	-	55,000	91,426	91,426	-	91,426
A44030	Other Rentals	1	1	1	-	-	-	-
A48010	Interest	1,877	8,324	61,547	1,000	1,000	59,058	35,000
A48040	Telephone Commissions	492,532	335,323	531,057	364,000	364,000	-	-
A48045	Video Visitation Commission	1,359	5,622	13,818	9,800	9,800	-	-
A49910	All Other Miscellaneous Revenue	-	-15	-	75,000	75,000	1,120	3,005
AHM	Miscellaneous	495,769	349,255	606,424	449,800	449,800	60,178	38,005
AH4X	Total Revenue	8,737,872	8,516,537	8,256,410	8,398,479	8,439,873	6,375,224	8,091,163

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	32,008,341	32,398,710	33,075,782	36,034,825	36,034,825	27,946,888	38,848,981
A51120	Permanent PT Salaries/Wages	830,534	-	-	-	-	-	0
A51135	Payroll Contingency	-	-	-	-1,143,379	-1,143,379	-	-1,715,000
A51140	Overtime Salaries And Wages	3,842,291	4,816,675	4,861,686	4,815,119	4,824,255	3,299,343	2,538,641
A51145	Back Pay Wages	2,500	60,602	2,174	-	-	-	-
A51160	Holiday Pay	980,314	1,025,730	1,137,103	990,697	990,697	619,914	1,039,406
A51180	Special Pay	821,819	992,450	915,738	1,214,063	1,214,063	867,265	1,123,442
A51200	Temporary PT Salaries/Wages	11,262	759,437	699,172	747,928	747,928	525,519	803,709
A51210	Performance Appraisals	24,730	4,696	2,598	-	-	3,852	-
A51220	Vacation payout	228,385	183,586	122,781	-	-	95,580	-
A51230	Sick Payout	148,825	116,235	16,385	-	-	54,303	-
A51240	Opt Out Premium	66,920	65,132	52,152	59,030	59,030	44,248	59,030
A51260	Incentive payments	-	-	89,463	-	-	-	-
AH5X Personnel		38,965,921	40,423,253	40,975,033	42,718,282	42,727,419	33,456,912	42,698,209
A61010	Office Supplies	30,212	31,954	23,546	31,300	31,300	15,688	26,197
A61030	Books Manuals And Periodicals	2,855	1,644	2,026	4,937	4,937	79	4,886
A61040	Operational Supplies	91,761	99,685	82,640	129,709	149,307	54,492	196,645
A61060	Clothing And Uniforms	209,742	285,743	216,781	238,788	238,788	155,899	325,673
A61080	Food and Provisions	790,069	827,720	910,562	958,826	958,826	699,545	952,546
A61090	Printing and Photographic Supplies	4,700	5,302	3,505	8,753	8,753	544	2,260
A63020	Cleaning Supplies	137,001	175,330	183,658	155,898	155,898	130,755	172,490
A63030	Linen And Bedding	20,150	16,806	57,337	33,936	33,936	6,491	30,359
A64010	Shooting Range	6,215	7,388	9,106	14,200	14,200	13,833	14,200
A64020	Ammunition	154,371	198,662	148,016	130,000	130,000	34,767	130,000
A65020	Laboratory Supplies	3,526	3,101	659	3,000	3,000	307	3,000
A65090	Gasoline	540,022	430,283	474,460	477,485	477,485	303,827	485,672
AH6X Commodities		1,990,625	2,083,617	2,112,297	2,186,832	2,206,431	1,416,227	2,343,928
A74080	H/L/D Employee Benefits	6,299,238	6,286,388	6,320,129	6,313,875	6,313,875	5,439,149	6,579,969
A74100	Retirement Benefits/FICA	2,871,214	2,947,015	2,987,583	3,267,947	3,267,947	2,444,066	3,536,208
A74110	Retirement Benefits/IMRF	6,323,784	6,503,484	6,141,950	6,705,837	6,705,837	5,020,491	5,694,895
AH74X Benefits		15,494,236	15,736,887	15,449,662	16,287,659	16,287,659	12,903,706	15,811,072
A71120	Interpreters	-	-	-	-	-	-	3,000
A71150	Consultants	32,667	-	-	-	-	-	-
A71220	Computer Services	3,168	2,376	-	3,168	3,168	-	-
A71230	Software & Online Services	46,105	103,722	155,915	189,686	202,802	77,481	751,177
A71325	Polygraph Fees	-	-	-	12,600	12,600	10,225	12,600
A71330	Medical Fees	2,372,360	2,778,489	3,040,537	3,347,636	3,347,636	2,368,908	3,977,614
A71470	Employee Relations	4,978	7,877	6,829	13,325	13,325	7,403	13,325
A71500	Trips And Training	267,431	361,108	342,974	301,443	314,103	238,663	360,392
A71520	Training	-	-	88	5,800	5,800	-	-

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71527	Certification/Accreditation Fees	11,880	6,750	-1,650	45,243	53,713	12,362	45,243
A71530	Programs and Services	8,138	2,965	5,427	10,045	10,045	5,024	10,045
A71650	Security Services	717,462	724,589	741,470	760,845	760,845	590,972	1,026,752
A71710	Grant Projects	-	-	-	-	-	-	50,000
A71810	Dues And Subscriptions	10,857	10,549	13,966	15,024	15,024	16,160	16,452
A71910	Gas For Heating	4,290	3,079	-	-	-	-	-
A71920	Electricity	11,692	10,959	-	-	-	-	-
A71930	Water And Sewer Charges	479	408	-	-	-	-	-
A71950	Cellular Phones	83,493	73,006	95,376	91,477	91,477	78,904	89,235
A71960	Data/Telecommunications	-	249	-	2,369	2,369	906	16,439
A71965	Radio Fees	-	21,890	136,533	148,866	148,866	83,228	148,398
A72010	Extradition Expenses	21,380	26,170	57,999	62,315	62,315	40,162	56,315
A72020	Investigative Expense	27,173	11,799	10,886	25,702	25,702	11,581	25,702
A72210	Motor Vehicle Maintenance & Repairs	301,769	307,652	323,589	310,000	310,000	191,132	310,000
A72230	Boat Maintenance And Repairs	12,051	20,622	15,213	17,400	17,400	4,984	17,910
A72240	Radio Equipment Maintenance & Repair	-	175	256	28,000	28,000	120	58,000
A72280	Equipment Maintenance	11,035	1,712	3,571	7,860	7,860	3,234	23,090
A72520	Record Storage	-	13,948	12,372	13,911	13,911	11,191	14,411
A72530	Equipment Rental	21,379	31,449	30,988	38,100	38,100	21,337	46,800
A72760	Northern Illinois Crime Lab	162,855	164,454	164,454	164,454	164,454	164,454	164,454
A72840	Temporary Employment Services	54,973	6,055	-	15,692	15,692	1,881	-
A72920	Meals And Lodging For Jurors	9,868	10,471	7,290	10,500	10,500	5,784	10,500
A72940	All Other Fees	5,500	-	-	-	-	-	-
A79940	Miscell Contractual Services	269,103	482,184	552,033	568,171	577,671	476,044	371,381
A79950	All Other Miscellaneous	2,392	-	-	-	-	-	-
AH7X Contractuals		4,474,478	5,184,707	5,716,116	6,209,632	6,253,378	4,422,140	7,619,235
A83010	Motor Vehicles	-	-	-	1,071,022	-	-	1,489,778
A84020	Radios & Electronic Equipment	-	-	-	16,290	-	-	43,183
A84030	Computer Equipment	-	-	-	25,970	-	-	257,230
A84060	Furniture And Office Equipment	-	-	-	10,119	-	-	16,325
A85040	Replacements	-	-	-	244,277	-	-	274,687
AH8X Capital Expenditures		-	-	-	1,367,678	-	-	2,081,203
AH9X Total Expenses		60,925,260	63,428,465	64,253,108	68,770,083	67,474,886	52,198,985	70,553,648

**Lake County
Budget for Fiscal Year 2019
Sheriff
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	30X	71230	Software & Online Services	
			Law Enforcement Body Worn Cameras (Yr 3 of 5)	230,129
			E-citation for 100 Squads (Yr 2 of 5)	63,000
			In-Squad Video Systems & Licenses (Yr 2 of 5)	158,400
			Corrections Body-Worn Cameras (Yr 2 of 5)	135,000
			Software Subscriptions & Licenses	164,648
101	30X	79940	Misc Contractual Services	
			Cristo Rey St. Martin Contract	33,500
			Psych Exams for New Hires	35,750
			IT Staff Augmentation	67,392
			Electronic Monitoring Service	191,425
			Lead Removal at Firearms Training Facility	21,500
			Bullet Trap Replacements	1,800
			Microfilm to PDF Conversion	13,005
			Translation Services	2,500
			New Hire Credit Check Services	2,700
			Water Conditioning Service at Range	1,109
			Emergency Board Up Service	700

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	3,952	7,000	7,000	7,000	0	0%
AH4X Total Revenue	3,952	7,000	7,000	7,000	0	0%
AH5X Personnel	43,139	44,053	44,053	45,306	1,254	3%
AH6X Commodities	2,423	2,300	2,300	2,300	0	0%
AH74X Benefits	15,620	15,756	15,756	15,635	(121)	-1%
AH7X Contractuals	41,920	68,525	68,525	63,525	(5,000)	-7%
AHEX Total Expenses	103,102	130,633	130,633	126,766	(3,867)	-3%

STAFFING SUMMARY:

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

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are expected to remain flat in FY2018.
- ↓ Polygraph Fees (71325) decreased \$5,000 based upon activity in recent years.

PERFORMANCE INFORMATION:

Measurement	2014	2015	2016	2017	2018 YTD*
Candidate Applications	311	314	224	180	250
Candidates Who Took the Physical Fitness Test	266	203	153	104	183
Candidates Who Passed the Physical Fitness Test / Percentage	206 / 77%	160 / 79%	124/83%	84/81%	135/74%
Candidates Who Took the Written Exam	202	160	120	84	132
Candidates Who Passed the Written Exam / Percentage	101 / 50%	96 / 60%	93/78%	60/71%	93/70%
Candidates Certified by SMC to Sheriff	18	33	41	22	0
Candidates Appointed by Sheriff	7	16	6	13	0

* 2018 YTD information is as of August 2018.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	7,106	6,161	3,952	7,000	7,000	5,528	7,000
A46X	Charges for Services	7,106	6,161	3,952	7,000	7,000	5,528	7,000
AH4X	Total Revenue	7,106	6,161	3,952	7,000	7,000	5,528	7,000

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	55,802	51,351	43,139	44,053	44,053	37,203	45,306
A51140	Overtime Salaries And Wages	385	162	-	-	-	542	-
A51220	Vacation payout	-	1,934	-	-	-	-	-
A51230	Sick Payout	-	6,578	-	-	-	-	-
AH5X Personnel		56,187	60,024	43,139	44,053	44,053	37,745	45,306
A61010	Office Supplies	617	2,145	1,486	800	800	1,017	800
A61080	Food and Provisions	-	1,325	937	1,500	1,500	640	1,500
AH6X Commodities		617	3,470	2,423	2,300	2,300	1,657	2,300
A74080	H/L/D Employee Benefits	15,614	13,737	7,981	7,945	7,945	6,791	8,580
A74100	Retirement Benefits/FICA	4,018	4,367	3,232	3,370	3,370	2,829	3,466
A74110	Retirement Benefits/IMRF	5,660	6,012	4,408	4,440	4,440	3,745	3,588
AH74X Benefits		25,291	24,116	15,620	15,756	15,756	13,366	15,635
A71150	Consultants	-	16,544	6,650	20,000	20,000	6,600	20,000
A71325	Polygraph Fees	-	15,750	13,218	25,000	25,000	8,345	20,000
A71330	Medical Fees	21,904	-	-	-	-	-	-
A71415	Recruitment	-	1,132	103	1,000	1,000	61	1,000
A71450	Mileage Reimbursement	2,008	1,507	2,510	2,500	2,500	1,134	2,500
A71470	Employee Relations	25	25	24	25	25	-	25
A71490	Employment Ads-Help Wanted	3,242	2,804	2,661	4,000	4,000	1,247	4,000
A71500	Trips And Training	235	121	-	500	500	-	500
A71810	Dues And Subscriptions	300	380	397	500	500	-	500
A71950	Cellular Phones	-	-	127	-	-	417	-
A71970	Courier Services	-	27	-	-	-	-	-
A72520	Record Storage	-	-	-	-	-	250	-
A72970	Per Diem Fees	15,100	13,220	16,230	15,000	15,000	8,106	15,000
A79940	Miscell Contractual Services	10,660	-	-	-	-	-	-
A79950	All Other Miscellaneous	2,613	-	-	-	-	-	-
AH7X Contractuals		56,087	51,509	41,920	68,525	68,525	26,160	63,525
AH7X Total Expenses		138,182	139,119	103,102	130,633	130,633	78,928	126,766

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	73,590	33,000	33,000	73,000	40,000	121%
A45X Intergovernmental	1,791,924	1,677,499	1,677,499	1,622,224	(55,275)	-3%
A46X Charges for Services	157,413	160,000	160,000	160,000	0	0%
A49X Transfers	0	51,641	51,641	37,755	(13,886)	-27%
AHM Miscellaneous	297	500	500	250	(250)	-50%
AH4X Total Revenue	2,023,223	1,922,640	1,922,640	1,893,229	(29,411)	-2%
AH5X Personnel	10,281,372	10,487,809	10,487,809	10,816,235	328,426	3%
AH6X Commodities	97,475	142,412	142,412	146,112	3,700	3%
AH74X Benefits	3,677,227	3,886,681	3,886,681	3,839,801	(46,880)	-1%
AH7X Contractuals	593,577	694,824	703,555	727,853	33,029	5%
AH8X Capital Expenditures	0	99,446	0	58,950	(40,496)	-41%
AH8X Total Expenses	14,649,650	15,311,172	15,220,457	15,588,951	277,779	2%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	129	130	130
Part Time	9	9	8

BUDGET HIGHLIGHTS:

- ↓ The State's Attorney's Office eliminated a part time Cyber/Forensic Investigator in FY2018.
- ❖ Personnel costs include the funding of one full time Criminal Intelligence Analyst position which was requested as a new program request for FY2019. This position does not represent an increase in headcount, as it was previously funded through a State's Attorney special fund.
- ↓ Revenues are projected to be lower in FY2019. Child Support Reimbursement (45140) decreased \$40,000 due to a decrease in the state contract for these services. In addition, there is a decrease in Other Government Bodies (45400) due to holding vacant a legal assistant and part time paralegal position, resulting in a decreased reimbursement from a State's Attorney special fund.
- ↑ Commodities (6X) increased largely due to an increase in Operational Supplies (61040) and Office Supplies (61010), such as printer toner, letterhead and envelopes. In addition, Gasoline (65090) is increased for investigator take home use of the Office's squad and staff trips to Springfield in the Office's van.
- ↓ Contractual (7X) costs decreased due to the reduction of grant funding for contractual expenses.

- ↓ Capital Expenditures (8X) include 19 computers and 15 desk chairs. Capital expenses decreased as there are no vehicle replacements planned for FY2019.

PERFORMANCE INFORMATION:

Measurement	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected
Children’s Advocacy Center: Children Interviewed	681	615	597	699	1,032

- ❖ 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 General Fund State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A43060	Overweight Fees - States Attorney	3,574	1,293	1,114	3,000	3,000	1,567	3,000
A43110	Collection Fees_A43110	-	78,021	72,476	30,000	30,000	75,546	70,000
A43X Fines and Forfeitures		3,574	79,314	73,590	33,000	33,000	77,113	73,000
A45020	All Other Salary Reimbursement	135,105	140,338	125,657	152,897	152,897	-	104,138
A45140	Child Support IV-D Reimb	761,061	707,413	716,705	650,000	650,000	297,762	610,000
A45280	Salary Reimbursement	144,677	144,677	144,677	144,677	144,677	109,118	148,049
A45330	Grants - Other	12,179	-2,057	7,648	-	-	-	-
A45333	Grants - State	107,178	69,002	62,145	31,000	31,000	26,861	79,388
A45334	Grants - Federal	478,430	474,746	551,991	528,057	528,057	319,876	528,636
A45350	Other State Funds	6,000	6,000	6,000	5,215	5,215	4,500	5,215
A45400	Revenue From Other Government Bodies	-	286,103	177,101	165,653	165,653	-	146,798
A45X Intergovernmental		1,644,631	1,826,221	1,791,924	1,677,499	1,677,499	758,119	1,622,224
A46010	Fees	104,271	87,587	55,767	60,000	60,000	49,169	60,000
A46250	States Attorneys Fees	140,834	120,143	101,645	100,000	100,000	73,299	100,000
A46X Charges for Services		245,105	207,730	157,413	160,000	160,000	122,469	160,000
A49920	Transfers From Other Funds	-	-	-	51,641	51,641	-	37,755
A49X Transfers		-	-	-	51,641	51,641	-	37,755
A49910	All Other Miscellaneous Revenue	1,538	38,184	297	500	500	55	250
AHM Miscellaneous		1,538	38,184	297	500	500	55	250
AH4X Total Revenue		1,894,848	2,151,450	2,023,223	1,922,640	1,922,640	957,756	1,893,229

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,498,747	9,577,034	9,898,202	10,254,040	10,254,040	8,448,127	10,520,118
A51120	Permanent PT Salaries/Wages	414,514	383,161	251,942	296,076	296,076	201,204	322,302
A51135	Payroll Contingency	-	-	-	-77,308	-77,308	-	-77,000
A51140	Overtime Salaries And Wages	56	-	40	-	-	-	-
A51180	Special Pay	-	-	4,420	-	-	7,382	35,815
A51210	Performance Appraisals	20,368	3,317	2,903	-	-	397	-
A51220	Vacation payout	56,111	27,867	33,902	-	-	68,683	-
A51230	Sick Payout	17,280	19,502	16,250	-	-	71,651	-
A51240	Opt Out Premium	12,865	16,096	18,922	15,000	15,000	15,057	15,000
A51260	Incentive payments	-	-	54,791	-	-	-	-
AH5X Personnel		10,019,942	10,026,976	10,281,372	10,487,809	10,487,809	8,812,502	10,816,235
A61010	Office Supplies	11,423	10,563	13,365	18,000	18,000	8,837	18,700
A61020	Computer Supplies	3,201	2,481	4,119	6,500	6,500	92	6,500
A61030	Books Manuals And Periodicals	25,986	27,033	28,450	24,500	24,500	23,102	24,500
A61040	Operational Supplies	28,435	43,294	41,495	82,550	82,550	41,662	84,050
A65090	Gasoline	10,862	9,342	10,046	10,862	10,862	7,695	12,362
AH6X Commodities		79,907	92,713	97,475	142,412	142,412	81,387	146,112
A74080	H/L/D Employee Benefits	1,866,084	1,828,209	1,936,356	2,035,089	2,035,089	1,638,875	2,158,319
A74100	Retirement Benefits/FICA	723,183	722,952	741,074	802,433	802,433	636,606	828,222
A74110	Retirement Benefits/IMRF	1,030,638	1,003,318	999,797	1,049,159	1,049,159	828,099	853,261
AH74X Benefits		3,619,906	3,554,479	3,677,227	3,886,681	3,886,681	3,103,581	3,839,801
A71120	Interpreters	4,552	2,863	3,806	5,000	5,000	2,265	5,000
A71140	Legal Services	129,004	128,994	140,389	142,000	142,000	102,038	142,000
A71150	Consultants	8,740	36,995	23,861	30,000	30,000	14,476	78,900
A71230	Software & Online Services	11,558	4,741	-	32,100	32,100	4,604	32,500
A71250	Document Imaging	25,737	28,258	27,300	-	-	-	-
A71450	Mileage Reimbursement	3,976	4,447	3,564	6,000	6,000	2,638	6,000
A71470	Employee Relations	417	3,702	3,326	3,450	3,450	3,771	3,450
A71500	Trips And Training	38,517	29,605	42,622	42,900	42,900	20,285	42,900
A71810	Dues And Subscriptions	4,555	6,541	3,986	5,725	5,725	3,818	5,950
A71830	Transcripts _A71830	58,431	61,792	61,344	70,800	70,800	48,311	70,800
A71840	Publications & Legal Notices	5,764	5,387	5,102	11,500	11,500	3,295	11,500
A71910	Gas For Heating	1,611	1,203	-	3,000	3,000	-	-
A71920	Electricity	4,212	4,482	-	5,000	5,000	-	-
A71930	Water And Sewer Charges	426	757	-	700	700	-	-
A71940	Telephone	80	-	-	-	-	-	-
A71950	Cellular Phones	14,303	15,354	14,607	19,271	19,271	12,684	21,871
A71955	Cell Phone Allowance	5,100	4,440	4,240	4,740	4,740	3,680	5,400
A71960	Data/Telecommunications	11,052	12,220	10,555	20,650	20,650	6,926	21,170
A71965	Radio Fees	-	702	4,212	4,680	4,680	3,744	4,680

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71970	Courier Services	3,346	4,013	2,895	3,000	3,000	1,526	3,000
A72020	Investigative Expense	-	-	756	1,000	1,000	60	1,000
A72140	Unemployment Compensation	214	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	1,258	624	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	6,091	8,779	7,644	7,250	7,250	5,404	7,250
A72280	Equipment Maintenance	-	-	-	400	400	-	400
A72520	Record Storage	-	56,551	56,300	59,902	59,902	52,517	59,902
A72530	Equipment Rental	24,212	23,798	24,540	32,610	32,610	23,227	33,110
A72820	Postage	157	143	99	350	350	150	350
A72960	Witness Fees	4,393	5,557	14,337	20,500	20,500	5,931	20,500
A79920	Transfers Other Funds	145,418	-	-	-	-	-	-
A79940	Miscell Contractual Services	120,050	130,467	107,662	101,950	101,950	46,641	103,950
A79950	All Other Miscellaneous	52,634	23,786	30,428	60,346	69,078	24,712	46,270
AH7X Contractuals		685,808	606,201	593,577	694,824	703,555	392,705	727,853
A83010	Motor Vehicles	-	-	-	53,706	-	-	-
A84020	Radios & Electronic Equipment	-	-	-	4,800	-	-	-
A84030	Computer Equipment	-	-	-	40,940	-	-	52,950
A84060	Furniture And Office Equipment	-	-	-	-	-	-	6,000
AH8X Capital Expenditures		-	-	-	99,446	-	-	58,950
AHEX Total Expenses		14,405,563	14,280,370	14,649,650	15,311,172	15,220,457	12,390,175	15,588,951

**Lake County
Budget for Fiscal Year 2019
State's Attorney
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
101	33X	71140	Legal Services	
			Legal Services as needed by the Civil Division, including support of the Liquor Commission, the Health Department, and Planning, Building, & Development Department	142,000
101	33X	79940	Miscellaneous Contractual Services	
			CRSM High School Work Study Program	34,500
			State's Attorney Appellate Prosecutor Program	42,000
			Printing and Printer Maintenance	13,500
			Shredding Services	4,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	3,492,622	3,325,000	3,325,000	3,125,000	(200,000)	-6%
A49X Transfers	26,800	26,800	26,800	26,800	0	0%
AHM Miscellaneous	1,974,524	3,004,400	3,004,400	3,204,400	200,000	7%
AH4X Total Revenue	5,493,946	6,356,200	6,356,200	6,356,200	0	0%
AH5X Personnel	967,621	877,729	877,729	876,436	(1,294)	0%
AH6X Commodities	5,779	11,000	11,000	11,750	750	7%
AH74X Benefits	357,160	351,478	351,478	371,511	20,033	6%
AH7X Contractuals	76,098	79,760	79,760	79,760	0	0%
AH8X Capital Expenditures	0	3,055	0	4,615	1,560	51%
AH8X Total Expenses	1,406,658	1,323,022	1,319,967	1,344,071	21,049	2%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	16	15	15
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Penalty Cost & Interest (41130) revenue decreased \$200,000 as the Treasurer's Office has received more timely property tax payments.
- ↑ Interest (48010) increased by \$200,000 based on projected activity for FY2019.
- ↓ Personnel (5X) costs are slightly down due to newly hired personnel coming in at lower salaries.
- ↑ Commodities (7X) increased slightly from increased costs due to Tyler Tax software.

Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41130	Penalty Cost & Interest On Collect	3,570,767	3,538,103	3,367,623	3,200,000	3,200,000	2,972,768	3,000,000
A41150	Tax Sale/Redemption P I & Cost	107,580	82,873	124,999	125,000	125,000	53,495	125,000
A41X	Taxes	3,678,347	3,620,976	3,492,622	3,325,000	3,325,000	3,026,262	3,125,000
A49920	Transfers From Other Funds	26,800	26,800	26,800	26,800	26,800	-	26,800
A49X	Transfers	26,800	26,800	26,800	26,800	26,800	-	26,800
A48010	Interest	864,107	1,570,144	1,969,502	3,000,000	3,000,000	932,241	3,200,000
A48011	1st Midwest Bank Interest Earned	2,465	2,877	3,117	2,400	2,400	149,790	2,400
A49910	All Other Miscellaneous Revenue	1,820	1,366	1,905	2,000	2,000	1,060	2,000
AHM	Miscellaneous	868,392	1,574,387	1,974,524	3,004,400	3,004,400	1,083,091	3,204,400
AH4X	Total Revenue	4,573,539	5,222,163	5,493,946	6,356,200	6,356,200	4,109,353	6,356,200

Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	881,115	929,595	926,314	873,229	873,229	716,372	874,936
A51160	Holiday Pay	-	-	523	-	-	-	-
A51190	Judges Of Election	100	-	-	-	-	-	-
A51210	Performance Appraisals	1,755	1,494	1,392	1,500	1,500	-	1,500
A51220	Vacation payout	2,520	-	10,153	-	-	1,034	-
A51240	Opt Out Premium	3,000	3,115	2,019	3,000	3,000	1,442	-
A51260	Incentive payments	-	-	27,219	-	-	-	-
AH5X Personnel		888,490	934,204	967,621	877,729	877,729	718,848	876,436
A61010	Office Supplies	-	-	-	-	-	-	750
A61040	Operational Supplies	6,057	7,659	5,779	11,000	11,000	12,249	11,000
AH6X Commodities		6,057	7,659	5,779	11,000	11,000	12,249	11,750
A74080	H/L/D Employee Benefits	198,295	176,608	193,207	196,109	196,109	154,832	235,810
A74100	Retirement Benefits/FICA	65,968	68,227	70,990	67,037	67,037	52,566	67,051
A74110	Retirement Benefits/IMRF	93,088	94,797	92,962	88,332	88,332	69,872	68,649
AH74X Benefits		357,350	339,632	357,160	351,478	351,478	277,270	371,511
A71140	Legal Services	-	-	2,517	2,500	2,500	-	2,500
A71450	Mileage Reimbursement	219	-	487	400	400	-	400
A71470	Employee Relations	-	-	148	400	400	-	400
A71500	Trips And Training	818	38	1,296	1,500	1,500	-	1,500
A71810	Dues And Subscriptions	2,110	1,844	1,780	1,500	1,500	944	1,500
A71840	Publications & Legal Notices	9,600	11,681	9,988	12,500	12,500	-	12,500
A71950	Cellular Phones	1,643	1,615	1,502	1,600	1,600	1,086	1,600
A71970	Courier Services	3,410	4,262	4,504	3,960	3,960	2,662	3,960
A72260	Office Equip Maintenance And Repairs	144	-	-	-	-	-	-
A72280	Equipment Maintenance	2,089	1,369	1,851	600	600	432	600
A72530	Equipment Rental	1,787	1,227	1,126	1,500	1,500	761	1,500
A72815	Bank Service Charges	1,572	2,091	1,427	1,200	1,200	1,111	1,200
A72830	Printing Services	43,976	45,921	47,797	52,000	52,000	50,355	52,000
A79940	Miscell Contractual Services	-	61	1,675	100	100	752	100
A79950	All Other Miscellaneous	-	178	-	-	-	-	-
AH7X Contractuals		67,367	70,288	76,098	79,760	79,760	58,104	79,760
A84030	Computer Equipment	-	-	-	3,055	-	-	4,615
AH8X Capital Expenditures		-	-	-	3,055	-	-	4,615
AH9X Total Expenses		1,319,265	1,351,784	1,406,658	1,323,022	1,319,967	1,066,470	1,344,071

Other Property Tax Funds

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	3,895,395	3,903,221	3,903,221	3,902,840	(381)	0%
A45X Intergovernmental	25,696	0	349,800	24,900	24,900	0%
AHM Miscellaneous	12,683	27,743	27,743	20,460	(7,283)	-26%
AH4X Total Revenue	3,933,774	3,930,964	4,280,764	3,948,200	17,236	0%
AH7X Contractuals	58,035	84,200	91,200	85,900	1,700	2%
AH8X Capital Expenditures	3,447,990	3,846,764	8,498,800	3,862,300	15,536	0%
AHEX Total Expenses	3,506,025	3,930,964	8,590,000	3,948,200	17,236	0%

BUDGET HIGHLIGHTS:

- ❖ 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 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	3,890,908	3,893,475	3,887,708	3,903,221	3,903,221	3,474,549	3,902,840
A41110	Prior Year Property Taxes	942	971	1,641	-	-	1,239	-
A41120	TIF Districts Property Taxes	10,797	5,327	6,047	-	-	5,431	-
A41X	Taxes	3,902,647	3,899,773	3,895,395	3,903,221	3,903,221	3,481,219	3,902,840
A45150	Highway Dept Rent Right Of Way	-	-	100	-	-	-	-
A45400	Revenue From Other Government Bodies	1,086	0	25,596	-	349,800	336,612	24,900
A45X	Intergovernmental	1,086	0	25,696	-	349,800	336,612	24,900
A48010	Interest	12,084	22,291	12,683	27,743	27,743	8,398	20,460
AHM	Miscellaneous	12,084	22,291	12,683	27,743	27,743	8,398	20,460
AH4X	Total Revenue	3,915,817	3,922,064	3,933,774	3,930,964	4,280,764	3,826,229	3,948,200

Lake County Expense Budget Comparison Report by Department

F232 Division of Transportation

Acct Code	Account Description	Modified Budget FY2017	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	82,500	58,035	84,200	91,200	37,529	85,900
AH7X	Contractuals	82,500	58,035	84,200	91,200	37,529	85,900
A85020	Roads & Road Constr & Maintenance	8,961,800	3,447,990	3,846,764	8,498,800	1,985,607	3,862,300
AH8X	Capital Expenditures	8,961,800	3,447,990	3,846,764	8,498,800	1,985,607	3,862,300
AHEX	Total Expenses	9,044,300	3,506,025	3,930,964	8,590,000	2,023,136	3,948,200

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	14,080,941	14,957,015	14,957,015	15,013,500	56,485	0%
A45X Intergovernmental	527,159	489,300	489,300	516,496	27,196	6%
A46X Charges for Services	1,778,700	1,872,627	1,872,627	1,959,787	87,160	5%
A49X Transfers	2,514,526	1,790,531	1,790,531	2,375,433	584,902	33%
AHM Miscellaneous	146,140	860,102	860,102	77,213	(782,889)	-91%
AH4X Total Revenue	19,047,467	19,969,575	19,969,575	19,942,429	(27,146)	0%
AH5X Personnel	10,831,707	10,949,715	10,949,715	11,174,405	224,690	2%
AH6X Commodities	1,879,538	1,994,290	1,994,290	2,144,361	150,071	8%
AH74X Benefits	3,984,113	3,701,257	3,701,257	3,667,738	(33,519)	-1%
AH7X Contractuals	1,917,669	2,147,575	2,160,940	2,408,354	260,779	12%
AH8X Capital Expenditures	1,123,481	1,176,738	1,251,796	1,284,225	107,487	9%
AHEX Total Expenses	19,736,509	19,969,575	20,057,998	20,679,083	709,508	4%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	129	127	127
Part Time	20	20	21

BUDGET HIGHLIGHTS:

- ↑ Increases in Highway Permit Fees (46650) of \$10,000, Utility Fees (46670) of \$10,000, and Service Station revenue (46830) of \$77,160 led to an increase of \$97,160 in Charges for Service (46X)
- ↑ Gasoline (65090) costs increased by \$162,577 and Diesel (65100) costs increased \$30,244 due to higher costs. These projections are based on Lake County's analysis of the Department of Energy's data and historical trends.
- ↑ Overall Contractual (7X) expenses have increased \$260,779 due to an increase in Indirect Cost Allocations (73195) of \$315,080 offset partially by electricity costs (71920) savings of \$35,500 from the LED lighting retrofit.
- ↓ Revenues from Miscellaneous (AHM) declined because the transfer from the Sales Tax from Transportation & Public Safety for construction engineering expenses, was moved into Transfers (49X)
- ↑ Capital Expenditures (8X) are up \$32,429 primarily because of several large computer equipment purchases in FY2019, including a replacement Total Station/Scanner Surveying equipment (\$64,000), and a replacement Latex Printer (\$23,000).

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY 2019 Target
Permit Review Comment Responses Issued Within 15 Days	86%	85%	85%	90%
Intergovernmental or Interagency Agreements Executed	36	47	33	35
Actual Contract Bid Awards as A Percentage of Est. Construction Costs	95%	74%	77%	90%
Percentage Change in Construction Contract Amt. Due to Change Orders	0.7%	0.6%	0%	0%
County Highway Lane Miles Under Construction	220.6	224	200	200
Roadway Construction Projects...				
...Completed Within 30 Days of Target Completion Date	78%	80%	80%	80%
...Completed Within 30-60 Days of Target Completion Date	6%	10%	5%	5%
...Completed More Than 60 Days After Target Completion Date	22%	10%	15%	15%
County Highway Bridges...				
...With a Sufficiency Rating of 80 or Higher	94%	NA	90%	n/a
...With a Sufficiency Rating of 50 or Higher	100%	NA	100%	n/a
Traffic Signals Connected to the Lake County PASSAGE Network	581	602	610	625
Interconnected Arterial Travel Corridors				
Traffic Signal Travel Corridors Re-Timed	4	0	5	3
Percentage Decrease in Travel Time Achieved in Re-Timed Corridors	16%	0%	10%	10%
Average Lane Miles Maintained Per Snow and Ice Control Route	32.14	32.58	32.79	33.00

Lake County Revenue Budget Comparison Report - Five Year History

F214 Division of Transportation Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	14,064,994	14,074,935	14,053,117	14,943,515	14,943,515	13,302,281	15,000,000
A41110	Prior Year Property Taxes	3,378	3,540	5,965	-	-	4,442	-
A41120	TIF Districts Property Taxes	39,083	19,245	21,860	13,500	13,500	19,631	13,500
A41X Taxes		14,107,455	14,097,719	14,080,941	14,957,015	14,957,015	13,326,354	15,013,500
A45150	Highway Dept Rent Right Of Way	38,719	31,546	59,053	28,600	28,600	36,293	46,163
A45340	Other Federal Funds	184,686	139,671	205,975	160,700	160,700	64,266	170,333
A45390	Revenue From Townships	96,571	101,544	46,193	100,000	100,000	2,431	100,000
A45400	Revenue From Other Government Bodies	239,666	138,268	215,938	200,000	200,000	226,697	200,000
A45430	DOT Signal Maintenance Rev	-	-	-	-	-	266	-
A45X Intergovernmental		559,642	411,029	527,159	489,300	489,300	329,952	516,496
A46630	Highway-Motor Equipment Service	644,597	626,928	602,760	650,000	650,000	433,469	640,000
A46650	Highway Permit Fees	31,775	55,100	63,925	50,000	50,000	65,250	60,000
A46660	Highway Truck Fees	164,587	153,210	157,570	150,000	150,000	139,751	150,000
A46670	Utility Fees	206,100	278,025	250,375	240,000	240,000	198,975	250,000
A46830	Service Station	794,059	663,134	704,071	782,627	782,627	667,695	859,787
A46X Charges for Services		1,841,118	1,776,397	1,778,700	1,872,627	1,872,627	1,505,140	1,959,787
A49920	Transfers From Other Funds	2,332,701	2,246,869	2,514,526	1,790,531	1,790,531	1,480,468	2,375,433
A49999	Over Short	-	-	-	-	-	-27	-
A49X Transfers		2,332,701	2,246,869	2,514,526	1,790,531	1,790,531	1,480,441	2,375,433
A48010	Interest	5,214	15,017	8,311	4,713	4,713	13,420	4,713
A48110	Subdivision Review Reimbursement	758	7,054	1,095	2,500	2,500	3,295	2,500
A48320	Proceeds From Sale Of Assets	76,471	103,525	70,996	50,000	50,000	28,507	50,000
A49910	All Other Miscellaneous Revenue	37,842	23,603	65,737	802,889	802,889	23,780	20,000
AHM Miscellaneous		109,857	149,199	146,140	860,102	860,102	69,003	77,213
AH4X Total Revenue		18,950,773	18,681,214	19,047,467	19,969,575	19,969,575	16,710,890	19,942,429

Lake County Expense Budget Comparison Report - Five Year History

F214 Division of Transportation Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	9,419,366	9,547,890	9,700,826	10,029,470	10,029,470	8,236,899	10,363,632
A51135	Payroll Contingency	-	-	-	-107,880	-107,880	-	-270,000
A51140	Overtime Salaries And Wages	793,322	576,957	770,880	762,476	762,476	907,561	784,206
A51160	Holiday Pay	-	209	-	-	-	2,991	-
A51180	Special Pay	4,906	4,767	6,180	-	-	9,655	-
A51190	Judges Of Election	100	50	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	206,065	245,974	259,650	259,650	229,885	286,067
A51210	Performance Appraisals	18,481	5,694	2,233	-	-	561	-
A51220	Vacation payout	28,439	17,127	66,362	-	-	38,862	-
A51230	Sick Payout	8,926	9,010	4,099	-	-	17,331	-
A51240	Opt Out Premium	5,481	4,673	6,404	6,000	6,000	8,884	10,500
A51260	Incentive payments	-	-	28,749	-	-	-	-
AH5X Personnel		10,279,020	10,372,442	10,831,707	10,949,715	10,949,715	9,452,630	11,174,405
A61010	Office Supplies	13,506	13,415	8,339	15,200	15,200	3,182	15,200
A61020	Computer Supplies	12,107	9,015	3,139	12,250	12,250	2,788	9,000
A61030	Books Manuals And Periodicals	1,012	1,165	1,490	2,000	2,000	1,314	2,000
A61040	Operational Supplies	25,837	13,349	19,647	25,000	25,000	20,636	30,000
A61060	Clothing And Uniforms	29,053	31,432	29,757	32,000	32,000	27,214	32,000
A63010	Building, Grounds Maintenance Supplies	43,260	48,737	42,210	55,500	55,500	44,854	55,000
A65040	Highway Maintenance and Supplies	22,730	29,682	18	-	-	-	-
A65050	Engineering Supplies	4,558	3,132	7,914	7,000	7,000	4,173	11,000
A65060	Sign And Safety Supplies	26,853	30,518	-	-	-	-	-
A65070	Automotive Parts	716,453	763,972	644,029	741,000	741,000	500,276	693,000
A65080	Shop Supplies	74,218	50,055	66,662	73,240	73,240	60,458	73,240
A65090	Gasoline	785,074	647,608	745,183	701,100	701,100	679,605	863,677
A65100	Diesel Fuel	271,391	184,605	247,945	255,000	255,000	255,621	285,244
A65110	Lubricants	54,685	63,183	63,148	75,000	75,000	48,941	75,000
A65180	Miscellaneous Commodities	-	-	58	-	-	-	-
AH6X Commodities		2,080,736	1,889,868	1,879,538	1,994,290	1,994,290	1,649,064	2,144,361
A74080	H/L/D Employee Benefits	2,075,163	2,120,385	2,109,297	1,922,774	1,922,774	1,681,916	1,980,542
A74100	Retirement Benefits/FICA	767,678	773,886	809,826	778,659	778,659	707,186	837,908
A74110	Retirement Benefits/IMRF	1,062,641	1,045,259	1,064,990	999,825	999,825	903,091	849,289
AH74X Benefits		3,905,482	3,939,530	3,984,113	3,701,257	3,701,257	3,292,193	3,667,738
A71150	Consultants	26,628	50,623	6,875	25,000	32,680	-	10,000
A71220	Computer Services	103,322	61,225	91,551	143,787	143,787	93,427	129,795
A71330	Medical Fees	3,120	368	-	4,500	4,500	-	4,500
A71430	Tuition Reimbursement	3,481	2,000	-	8,000	8,000	-	8,000
A71450	Mileage Reimbursement	-	-	-	1,000	1,000	-	500
A71470	Employee Relations	3,175	3,281	6,987	3,725	3,725	1,608	3,725
A71500	Trips And Training	49,603	62,566	62,248	68,459	69,584	50,082	83,370

Lake County Expense Budget Comparison Report - Five Year History

F214 Division of Transportation Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71810	Dues And Subscriptions	16,796	16,548	17,424	20,000	20,000	14,309	18,000
A71840	Publications & Legal Notices	6,943	5,024	5,995	7,000	7,000	2,616	7,000
A71910	Gas For Heating	59,702	61,879	44,199	91,450	91,450	8,151	82,950
A71920	Electricity	90,128	85,452	122,347	130,715	130,715	98,145	95,215
A71930	Water And Sewer Charges	10,216	9,702	15,462	12,500	12,500	11,765	11,000
A71940	Telephone	12,835	8,588	10,468	25,014	25,014	5,103	20,000
A71950	Cellular Phones	52,903	54,774	42,686	63,706	63,706	28,862	55,000
A71955	Cell Phone Allowance	-	-	225	-	-	750	1,000
A71960	Data/Telecommunications	-	5,698	32,921	34,000	34,000	28,980	34,000
A72210	Motor Vehicle Maintenance & Repairs	53,760	65,922	42,440	66,000	66,000	45,800	76,000
A72240	Radio Equipment Maintenance & Repair	-	1,248	-	1,500	1,500	-	500
A72250	Bldg & Grounds Maintenance & Repairs	101,902	98,816	122,224	105,000	109,560	69,388	120,000
A72410	All Other Maintenance And Repairs	1,972	1,613	-	2,000	2,000	472	2,000
A72530	Equipment Rental	6,925	6,465	8,025	9,000	9,000	7,606	9,000
A72820	Postage	2,978	2,260	2,889	6,000	6,000	1,909	5,000
A72830	Printing Services	16,918	10,028	5,597	9,000	9,000	679	6,000
A72840	Temporary Employment Services	17,589	23,438	17,166	22,489	22,489	25,047	22,489
A73195	Indirect Cost Allocations	1,316,065	1,341,280	1,165,090	1,177,630	1,177,630	1,177,630	1,492,710
A79940	Miscell Contractual Services	359	1,213	24,269	28,500	28,500	21,134	26,000
A79950	All Other Miscellaneous	76,845	71,695	70,583	81,600	81,600	63,687	84,600
AH7X Contractuals		2,034,164	2,051,704	1,917,669	2,147,575	2,160,940	1,757,150	2,408,354
A81020	Right Of Way And Easements	484	129	136	1,000	1,000	137	1,000
A82010	Buildings And Structures	121,994	211,309	51,936	30,000	40,344	31,328	70,000
A83010	Motor Vehicles	70,227	84,714	91,547	40,000	40,000	43,708	103,000
A84010	Construction & Maintenance Equipment	1,442,793	872,634	906,529	1,015,500	1,080,214	737,406	974,500
A84030	Computer Equipment	102,503	68,808	70,592	86,870	86,870	58,223	133,225
A84060	Furniture And Office Equipment	4,740	1,104	1,241	3,368	3,368	-	2,500
A85020	Roads & Road Constr & Maintenance	-	-	1,500	-	-	12,648	-
AH8X Capital Expenditures		1,742,742	1,238,697	1,123,481	1,176,738	1,251,796	883,449	1,284,225
AH9X Total Expenses		20,042,143	19,492,241	19,736,509	19,969,575	20,057,998	17,034,486	20,679,083

**Lake County
Budget for Fiscal Year 2019
Division of Transportation
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
214	43X	82010	Building and Structures	
			Application tables and rollers	50,000
			Wheel balancer and tire machine	20,000

FY2019 Authorized Vehicle Replacements by Department

Department	Year	Make	Model
Sheriff	2010	CHEVROLET	IMPALA
Sheriff	2012	DODGE	CHARGER
Sheriff	2014	DODGE	Charger
Sheriff	2010	DODGE	AVENGER
Sheriff	2012	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2013	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2012	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2011	FORD	TAURUS
Sheriff	2012	CHEVROLET	SILVERADO 1500
Sheriff	2013	DODGE	DURANGO
Sheriff	2012	DODGE	Charger
Sheriff	2012	DODGE	Charger
Sheriff	2012	DODGE	CHARGER
Sheriff	2011	FORD	EXPEDITION
Sheriff	2011	FORD	TAURUS
Sheriff	2013	DODGE	CHARGER
Sheriff	2013	DODGE	CHARGER
Sheriff	2013	DODGE	CHARGER
Sheriff	2011	FORD	CROWN VICTORIA
Sheriff	2014	DODGE	Charger
Sheriff	2012	DODGE	CHARGER
Sheriff	2013	DODGE	CHARGER
Sheriff	2014	DODGE	CHARGER
Sheriff	2014	DODGE	Charger
Sheriff	2014	DODGE	Charger
Sheriff	2011	FORD	TAURUS
Sheriff	1980	AIR FORCE	PEACE KEEPER
Sheriff	2012	DODGE	Charger
Sheriff	2014	DODGE	CHARGER
Sheriff	2009	FORD	TAURUS
Sheriff	2003	FORD	EXCURSION
Sheriff	2013	DODGE	Charger
Sheriff	2012	DODGE	CHARGER
Sheriff	2012	DODGE	Charger
Sheriff	2013	DODGE	Charger
Sheriff	2012	DODGE	Charger
Sheriff	1997	Kase	M116A3
Sheriff	1986	Hummer	Hummer
Sheriff	1986	Hummer	Hummer
Sheriff	2014	DODGE	Charger
Sheriff	1980	HOME BUILT	UNK
Sheriff	2012	DODGE	Charger
Sheriff	2012	DODGE	Charger
Sheriff	2008	DODGE	CARAVAN
Court Admin	2008	CHEVROLET	IMPALA
Facilities	2009	FORD	F 350
PBD	2005	FORD	EXPLORER
PBD	2005	FORD	EXPLORER

FY2019 Authorized Vehicle Replacements by Department

Department	Year	Make	Model
PBD	2006	FORD	TAURUS
PBD	2009	DODGE	CARAVAN
PBD	2011	DODGE	CARAVAN
Public Defense	2007	CHEVROLET	IMPALA
Public Works	2002	H&S	UTT716TL
Public Works	2004	FELLING	FT-14DE000
Public Works	2004	REDI-HAUL	FSL14HDE-102
Public Works	2005	WELLS CARGO`	EW1622
Public Works	2005	JOHN DEERE	GATOR
Public Works	2005	KUBOTA	BACKHOE
Public Works	2008	FORD	4x2
Public Works	2004	INTERNATIONAL	DUMP
Public Works	2009	FORD	4x2
DOT	2012	FORD	F 250
DOT	2009	FORD	EXPLORER
DOT	2009	FORD	F 250

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	10,973,678	10,000,000	10,000,000	11,000,000	1,000,000	10%
AHM Miscellaneous	9,695	4,836	4,836	11,000	6,164	127%
AH4X Total Revenue	10,983,374	10,004,836	10,004,836	11,011,000	1,006,164	10%
AH7X Contractuals	11,066,287	12,146,104	12,146,104	12,430,567	284,463	2%
AHEX Total Expenses	11,066,287	12,146,104	12,146,104	12,430,567	284,463	2%

Lake County Revenue Budget Comparison Report - Five Year History

F202 FICA

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	11,735,007	11,966,008	10,951,827	10,000,000	10,000,000	9,741,815	11,000,000
A41110	Prior Year Property Taxes	2,818	2,834	4,826	-	-	3,529	-
A41120	TIF Districts Property Taxes	31,119	16,479	17,026	-	-	15,299	-
A41X	Taxes	11,768,944	11,985,322	10,973,678	10,000,000	10,000,000	9,760,642	11,000,000
A48010	Interest	2,214	16,435	7,416	2,836	2,836	8,708	8,500
A49910	All Other Miscellaneous Revenue	-	2,693	2,279	2,000	2,000	3,274	2,500
AHM	Miscellaneous	2,214	19,128	9,695	4,836	4,836	11,981	11,000
AH4X	Total Revenue	11,771,158	12,004,450	10,983,374	10,004,836	10,004,836	9,772,623	11,011,000

Lake County Expense Budget Comparison Report - Five Year History

F202 FICA

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	11,308,449	11,009,430	11,066,287	12,146,104	12,146,104	8,476,340	12,430,567
AH7X	Contractuals	11,308,449	11,009,430	11,066,287	12,146,104	12,146,104	8,476,340	12,430,567
AHEX	Total Expenses	11,308,449	11,009,430	11,066,287	12,146,104	12,146,104	8,476,340	12,430,567

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	16,767,602	16,905,339	16,905,339	17,500,000	594,661	4%
A42X Licenses & Permits	2,074,417	2,119,530	2,119,530	2,158,579	39,049	2%
A43X Fines and Forfeitures	30,179	32,000	32,000	30,658	(1,342)	-4%
A45X Intergovernmental	41,075,298	42,279,111	45,468,694	43,530,225	1,251,115	3%
A46X Charges for Services	3,170,736	3,719,614	3,719,614	3,560,078	(159,536)	-4%
A49X Transfers	7,389,969	7,870,199	7,870,199	6,980,266	(889,933)	-11%
AHM Miscellaneous	209,956	351,073	370,573	299,461	(51,612)	-15%
AH4X Total Revenue	70,718,156	73,276,866	76,485,949	74,059,267	782,401	1%
AH5X Personnel	43,880,645	46,118,796	47,042,485	46,553,237	434,441	1%
AH6X Commodities	2,335,264	2,384,679	2,566,826	2,601,671	216,992	9%
AH74X Benefits	16,261,458	17,496,443	17,845,464	17,088,676	(407,767)	-2%
AH7X Contractuals	8,270,150	9,130,347	9,477,809	9,152,863	22,516	0%
AH8X Capital Expenditures	1,561,492	1,146,600	4,540,873	793,485	(353,115)	-31%
AHEX Total Expenses	72,309,009	76,276,865	81,473,457	76,189,932	(86,933)	0%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	774	775	789
Part Time	112	109	116

BUDGET HIGHLIGHTS:

- ↑ The revenue mix for the Health Department continues to change due to the transition to managed care and insurance carriers. Overall, revenue has increased 1%, or \$782,401.
- ↑ Licenses and Permits (42X) revenue increased largely due to revenue from Food Permits (42115).
- ↑ Intergovernmental (45X) revenue is projected to increase \$1,251,115, or 3%. The largest increases are in Managed Care – Medical (45285) and Grants – Federal (45334). Managed care has increased due to the Health Department’s payer mix shifting to managed care organizations as well as an increase in the number of medical and dental visits. Federal grants increased due to a new Substance Abuse and Mental Health Services Administration (SAMHSA) System of Care (SOC) grant and an increase in the third-year allocation for the existing Primary and Behavioral Care Integration Grant, which is also from SAMHSA.

- ↓ Charges for Services (46X) is down 4%, driven largely by the \$105,802 decrease in Dental Fees (46980), as there have been fewer uninsured patients. In addition, Insurance Reimbursement (47050) is projected to decrease \$40,897 due to the Health Department seeing fewer clients with commercial insurance with medical, prenatal, and mental health programs.
- ↑ Personnel costs (5X) costs increased by 1%, or \$434,441. This increase is due to positions added through new grants, such as SAMHSA SOC. The Health Department has added 21 positions (14 full-time, 7 part-time), which are offset by the aforementioned increase in revenue.
- ↑ Commodities (6X) have increased due to a \$114,230 increase in Drugs and Medicines to: 1) offset a reduction in the Vaccines for Children Program, as it's no longer State funded; 2) cover the increase in the cost of influenza vaccine for individuals over 50; and 3) provide for the SAMHSA System of Care and Primary Behavioral Health Care Integration grants.
- ❖ Contractuals (7X) are projected to be relatively flat in FY2019.
- ↓ Capital Expenditures (8X) are decreasing due to a reduction in Computer Equipment (84030), as the cyclical replacement of computer equipment in FY2019 is expected to be in line with historical amounts. Routine purchases include the cyclical replacement of furniture, computers, computer equipment, and vehicles.

PERFORMANCE INFORMATION:

Goal	FY2014 Actual Performance	FY2015 Actual Performance	FY2016 Actual Performance	FY2017 Actual Performance	FY2018 Year-To- Date	FY2019 Target Performance
Behavioral Health						
90% of scattered apartment program clients with severe mental illness will engage in at least 4 hours of physical activity monthly	93%	92%	88%	93%	96%	90%
The occupancy rate for the Addictions Treatment program will increase to 85%	85%	85%	83%	73%	80%	85%
Primary Care						
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*	79%	91%	79%	25%	32%	90%
<i>* This is now measured in the following way since 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*	83%	81%	96%	78%	79%	100%
<i>* In 2017 the measure specification was changed to include only medical visits, prior to that all health center visits were included.</i>						
Less than 25% of patients 18-75 years of age with diabetes who had hemoglobin A1c > 9.0% during the measurement period	34%	34%	30%	33%	22%	>25%

Administrative Services

Reduce the time to fill a position by 33% from 90 days to 60 days	71 days	67 days	60 days	61 days	47 days	Maintain time to fill average 60 days and below
Maintain an average weekly Facebook post reach of 1,000	1,041	2,620	3,000	67,327	8,651	Maintain an average weekly Facebook post reach of 10,000

Lake County Revenue Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	19,835,010	21,811,405	16,733,183	16,905,339	16,905,339	16,468,432	17,500,000
A41110	Prior Year Property Taxes	4,969	5,104	8,345	-	-	6,136	-
A41120	TIF Districts Property Taxes	54,952	29,784	26,074	-	-	23,375	-
A41X	Taxes	19,894,932	21,846,293	16,767,602	16,905,339	16,905,339	16,497,944	17,500,000
A42100	ISD Pumpers Contractors License	18,233	17,786	16,835	17,672	17,672	16,273	16,537
A42101	Swimming Facilities License	77,368	78,416	79,468	80,930	80,930	80,874	80,310
A42105	Well and Septic Permits	248,875	298,464	282,567	289,007	289,007	256,818	294,559
A42115	Food Permits	1,673,062	1,685,107	1,695,548	1,731,921	1,731,921	1,718,257	1,767,173
A42X	Licenses & Permits	2,017,537	2,079,773	2,074,417	2,119,530	2,119,530	2,072,222	2,158,579
A43090	Rabies Fines And Penalties	39,006	31,139	30,179	32,000	32,000	26,590	30,658
A43X	Fines and Forfeitures	39,006	31,139	30,179	32,000	32,000	26,590	30,658
A45155	Ecological Services	23,852	58,077	44,834	43,467	43,467	25,513	48,467
A45160	Behavioral Health Funds	115,000	115,000	115,000	115,000	115,000	86,250	115,000
A45165	Revenue from DHS fee for services	526,414	309,595	285,150	326,216	326,216	229,497	361,973
A45170	Community Health Center	3,955,035	4,440,659	4,850,576	4,598,036	5,904,992	4,972,870	4,687,749
A45190	Federal Bureau Prisons	45,896	35,090	-1,306	-	-	-856	-
A45230	Medicare - FQHC Reimbursement	909,847	941,206	973,390	1,564,041	1,564,041	686,836	1,484,579
A45231	Managed Care Medicare	855,510	952,495	1,117,372	762,689	762,689	632,328	670,293
A45250	Illinois Public Aid	3,932,245	4,268,180	3,227,367	3,077,929	3,077,929	6,063,412	3,063,732
A45253	Medicaid MCO PMPM	697,388	502,847	1,079,087	599,751	599,751	545,844	594,776
A45254	DMH Medicaid	1,031,738	836,585	947,698	752,887	752,887	681,535	812,188
A45255	Illinois Department of Public Health	2,874,890	2,687,629	2,832,996	2,546,382	2,728,502	2,349,070	2,775,198
A45260	Medicare B	173,916	125,980	114,533	140,161	140,161	71,826	115,205
A45285	Managed Care - Medical	8,842,602	10,042,605	11,134,509	12,416,025	12,716,025	7,480,266	13,281,736
A45286	Managed Care - Dental	716,724	679,632	868,607	762,997	762,997	596,327	1,238,797
A45300	Grants - Department of Children & Family Services	95,298	221,976	257,917	273,985	273,985	198,983	271,527
A45310	Grants Department of Human Services	7,857,183	7,929,494	8,132,954	8,136,576	8,171,721	6,724,510	7,947,762
A45320	FQHC Illinois Department of Public Aid Reimbursement	2,599,612	1,915,837	1,789,009	2,264,147	2,264,147	1,498,251	2,065,559
A45330	Grants - Other	235,720	283,028	171,677	55,000	117,498	81,978	25,000
A45331	Grants - Municipal	416,462	351,249	337,644	372,214	372,214	293,342	372,214
A45333	Grants - State	91,203	184,246	138,743	131,492	131,492	86,746	131,492
A45334	Grants - Federal	818,137	463,777	315,904	481,229	1,398,204	665,465	1,294,257
A45335	Grants - Nonprofit	1,520,355	1,279,005	1,291,605	1,323,568	1,709,457	1,139,742	1,020,456
A45336	Revenue from DMH contract	35,450	-	-	-	-	-	-
A45337	Revenue from DASA contract	1,064,252	1,139,355	749,916	1,087,541	1,087,541	502,332	707,635
A45340	Other Federal Funds	234,313	216,831	243,337	401,611	401,611	254,725	379,471
A45350	Other State Funds	25,795	30,801	40,778	46,167	46,167	29,512	47,659
A45370	Revenue From Counties	750	-	16,000	-	-	59,184	17,500
A45X	Intergovernmental	39,695,587	40,011,178	41,075,298	42,279,111	45,468,694	35,955,486	43,530,225
A46010	Fees	165,822	192,644	172,705	180,500	180,500	136,778	175,000
A46420	Copy Charges	22,817	903	150	-	-	-	-
A46980	Dental Fees	444,285	401,388	353,308	508,663	508,663	305,498	402,861
A46985	Water Analysis Fee	65,137	88,404	72,096	75,537	75,537	47,542	72,096
A46990	Dental Reimbursement	3,625	3,088	5,617	-	-	6,206	-
A47050	Insurance Reimbursement	551,314	676,982	517,777	690,168	690,168	359,053	649,271
A47080	Well & Septic Fees	52,337	81,641	89,510	71,576	71,576	97,468	75,652
A47100	Rabies Control Fees Environment	1,433,063	864,248	1,022,092	1,434,204	1,434,204	1,377,508	1,432,814
A47170	Medical Reimbursements	26,478	61,274	36,902	50,417	50,417	18,370	11,003

Lake County Revenue Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A47180	Medical Fees	842,741	883,633	900,578	708,549	708,549	652,571	741,381
A46X Charges for Services		3,607,620	3,254,205	3,170,736	3,719,614	3,719,614	3,000,993	3,560,078
A49920	Transfers From Other Funds	7,781,873	7,471,179	7,389,889	7,870,199	7,870,199	5,666,947	6,980,266
A49999	Over Short	13	405	80	-	-	-64	-
A49X Transfers		7,781,886	7,471,584	7,389,969	7,870,199	7,870,199	5,666,882	6,980,266
A48010	Interest	41,763	145,058	131,258	75,000	75,000	87,510	75,000
A48150	Donations	13,951	84,126	12,717	30,000	30,000	70,970	30,000
A48320	Proceeds From Sale Of Assets	81,478	30,254	42,821	24,400	24,400	12,819	24,400
A49910	All Other Miscellaneous Revenue	50,423	2,118,228	23,159	221,673	241,173	36,097	170,061
AHM Miscellaneous		187,615	2,377,666	209,956	351,073	370,573	207,397	299,461
AH4X Total Revenue		73,224,183	77,071,838	70,718,156	73,276,866	76,485,949	63,427,515	74,059,267

Lake County Expense Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	37,417,665	38,008,174	38,494,851	43,013,419	43,812,210	32,839,758	45,087,479
A51120	Permanent PT Salaries/Wages	4,638,641	4,278,084	4,146,980	3,657,718	3,782,616	3,334,036	3,731,338
A51130	Payroll Accrual Year End	148,683	362,511	157,071	-	-	-	-
A51135	Payroll Contingency	-	-	-	-2,205,965	-2,205,965	-	-3,739,023
A51140	Overtime Salaries And Wages	349,695	287,368	291,579	289,454	289,454	230,768	264,026
A51145	Back Pay Wages	-	-	34,442	-	-	-	-
A51160	Holiday Pay	3,658	7,074	14,232	-	-	6,862	-
A51180	Special Pay	260,256	284,288	369,882	271,424	271,424	197,202	262,913
A51200	Temporary PT Salaries/Wages	-	15,439	18,937	1,010,082	1,010,082	14,531	867,417
A51210	Performance Appraisals	15,068	10,196	-	1,410	1,410	2,425	-
A51220	Vacation payout	122,753	184,519	195,043	-	-	81,316	-
A51230	Sick Payout	41,940	133,523	52,063	-	-	42,007	-
A51240	Opt Out Premium	83,615	92,939	79,670	81,254	81,254	61,555	79,088
A51260	Incentive payments	-	-	25,894	-	-	31,294	-
AH5X Personnel		43,081,974	43,664,112	43,880,645	46,118,796	47,042,485	36,841,754	46,553,237
A61010	Office Supplies	115,574	109,986	103,206	124,037	148,747	76,468	143,523
A61020	Computer Supplies	12,037	17,489	7,609	5,599	11,599	18,539	7,749
A61030	Books Manuals And Periodicals	41,130	27,776	31,480	38,795	44,495	34,402	56,587
A61040	Operational Supplies	301,101	227,866	303,192	257,581	319,317	183,373	256,077
A61060	Clothing And Uniforms	10,129	11,086	6,516	10,700	10,700	9,245	10,200
A61070	Craft & Recreational Supplies	8,102	12,709	14,903	25,525	30,525	21,397	13,825
A61080	Food and Provisions	266,386	308,568	293,438	357,679	357,679	249,649	357,798
A61090	Printing and Photographic Supplies	-	685	407	700	700	320	629
A61100	Communication Supplies	220	333	289	-	-	-	-
A62010	Medical Supplies	291,874	239,106	253,962	291,434	314,039	203,714	308,745
A62020	Dental Supplies	106,679	104,824	93,064	109,250	109,250	118,793	124,500
A62040	Drugs And Medicines	378,498	646,245	895,514	767,909	777,308	571,138	882,139
A63010	Building, Grounds Maintenance Supplies	97,829	75,844	85,956	94,500	94,500	66,058	93,500
A63030	Linen And Bedding	2,861	2,155	1,029	2,150	2,150	2,123	2,470
A63040	Housekeeping Supplies	56,722	60,902	57,175	56,525	56,525	39,423	57,750
A65010	Chemical Supplies	478	1,711	801	1,720	1,720	1,283	1,720
A65020	Laboratory Supplies	63,004	78,093	61,120	81,500	81,500	74,717	82,500
A65060	Sign And Safety Supplies	7,187	10,058	5,595	10,000	10,000	6,008	7,000
A65090	Gasoline	100,671	71,759	76,721	106,800	108,400	57,382	105,500
A65130	Small Tools	7,457	7,597	3,843	5,000	5,000	2,863	4,000
A65140	Electrical Parts	18,424	10,531	10,025	15,000	15,000	10,952	9,000
A65150	Plumbing Supplies	10,297	9,618	18,619	10,000	10,000	11,173	9,000
A65160	Paints, Solvents and Related Supplies	15,535	10,734	10,281	12,000	12,000	6,334	12,000
A65180	Miscellaneous Commodities	1,527	789	519	275	45,672	2,635	55,459
AH6X Commodities		1,913,723	2,046,465	2,335,264	2,384,679	2,566,826	1,767,990	2,601,671

Lake County Expense Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A74080	H/L/D Employee Benefits	8,830,883	8,820,465	9,015,358	9,626,243	9,794,934	7,618,398	10,108,410
A74100	Retirement Benefits/FICA	3,067,990	3,106,587	3,125,268	3,474,612	3,553,532	2,656,949	3,509,356
A74110	Retirement Benefits/IMRF	4,206,259	4,165,982	4,120,832	4,395,588	4,496,998	3,370,883	3,470,910
AH74X Benefits		16,105,133	16,093,033	16,261,458	17,496,443	17,845,464	13,646,230	17,088,676
A71110	Auditing And Accounting	22,964	19,836	11,126	25,000	25,000	-	12,000
A71120	Interpreters	58,400	58,001	99,531	49,460	49,460	71,452	106,294
A71150	Consultants	1,260,185	1,247,268	833,362	1,029,197	1,134,697	557,147	965,745
A71180	Architectural Services	168,788	31,808	79,731	35,000	35,000	870	35,000
A71220	Computer Services	690,773	610,078	516,513	432,831	441,031	317,764	437,073
A71230	Software & Online Services	127,631	198,796	340,870	449,265	612,115	479,482	548,789
A71260	Application Hosting	216,000	216,000	269,276	339,270	339,270	282,700	339,240
A71310	Laboratory Fees	513,308	621,401	601,220	736,627	739,627	415,753	737,700
A71330	Medical Fees	409,004	329,173	245,550	439,663	439,663	160,604	442,531
A71340	Dental Fees	-	-	-	41,800	41,800	-	30,000
A71350	Radiological Fees	321,808	216,013	396,471	215,830	220,828	298,964	228,737
A71360	Pharmacy Fees	394,007	636,875	238,485	190,000	190,000	86,741	172,000
A71430	Tuition Reimbursement	45,085	38,495	42,932	40,000	40,000	36,050	45,000
A71440	Stipend	19,208	21,370	19,218	21,300	21,300	14,138	17,800
A71445	Moving Expense Reimbursement	2,000	-	-	-	-	-	-
A71450	Mileage Reimbursement	136,055	103,959	106,309	108,141	111,907	69,932	112,868
A71470	Employee Relations	11,635	15,642	22,715	22,375	22,375	5,690	23,750
A71490	Employment Ads-Help Wanted	25,249	49,065	24,079	28,000	28,000	9,646	21,100
A71500	Trips And Training	139,059	154,982	128,666	205,325	237,487	100,522	252,952
A71525	Continuing Medical Education	20,440	25,505	27,175	43,825	43,825	9,868	53,300
A71610	Pest Control	7,157	7,285	7,490	9,000	9,000	6,674	10,000
A71620	Laundry And Cleaning	477,473	474,978	492,526	502,980	502,980	360,945	550,275
A71630	Garbage Disposal	27,543	27,249	26,421	28,210	28,210	19,528	27,210
A71640	Bio Hazard Waste Disposal	13,988	13,295	12,004	14,250	14,250	7,543	14,000
A71650	Security Services	330,366	372,264	365,344	390,129	390,129	291,349	486,996
A71720	Abatement	5,984	-	-	-	-	-	-
A71810	Dues And Subscriptions	95,295	92,562	68,571	100,238	100,238	61,443	80,846
A71820	Dues	19,387	16,240	16,240	18,250	18,250	16,210	18,600
A71840	Publications & Legal Notices	173	394	394	850	850	393	800
A71850	Advertising	147,954	38,209	104,477	30,400	30,400	27,665	47,718
A71910	Gas For Heating	136,304	106,829	94,038	139,050	139,050	87,444	123,649
A71920	Electricity	349,555	344,132	347,243	379,405	379,405	243,959	364,761
A71930	Water And Sewer Charges	26,681	27,195	19,696	30,220	30,220	14,117	31,120
A71940	Telephone	114,486	87,598	103,754	114,591	117,391	90,626	133,222
A71950	Cellular Phones	152,920	151,734	161,456	165,144	171,661	139,374	186,419
A71960	Data/Telecommunications	-	293	9,195	8,854	8,854	7,420	8,854
A71970	Courier Services	7,716	30,287	33,483	33,212	33,212	20,410	31,787

Lake County Expense Budget Comparison Report - Five Year History

F210 Health Department

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72210	Motor Vehicle Maintenance & Repairs	76,353	73,939	72,935	73,040	73,040	50,588	78,239
A72220	Elevator Maintenance & Repairs	19,316	16,847	12,718	20,000	20,000	20,904	20,000
A72230	Boat Maintenance And Repairs	342	298	353	1,000	1,000	106	1,000
A72250	Bldg & Grounds Maintenance & Repairs	173,640	162,750	189,292	215,980	215,980	198,700	214,987
A72260	Office Equip Maintenance And Repairs	4,908	4,082	4,325	5,800	5,800	3,437	5,800
A72280	Equipment Maintenance	49,351	62,307	63,084	99,380	101,380	31,631	112,227
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	18	-	-	-	-	-	-
A72510	Building Rentals	353,823	350,936	366,831	504,324	504,324	352,982	503,193
A72530	Equipment Rental	177,670	188,345	175,511	223,975	223,975	125,484	208,712
A72540	Vehicle Leases	82,401	80,308	89,274	95,845	95,845	-	101,861
A72560	All Other Rentals	34,314	28,932	29,749	32,383	32,383	22,757	29,883
A72610	Transportation/Participants	3,786	3,220	2,585	8,680	8,680	1,460	4,050
A72820	Postage	122,741	122,666	109,125	111,354	117,854	69,823	112,105
A72830	Printing Services	142,773	82,756	68,303	113,172	115,701	57,109	102,288
A72840	Temporary Employment Services	832,005	298,377	180,441	174,950	174,950	106,215	178,340
A72850	Contract Physicians	173,495	332,190	476,191	699,486	699,486	455,722	490,395
A72870	Contract Providers - Other	277,998	299,841	202,481	196,664	196,664	108,967	148,353
A73140	Call Takers	7,759	7,966	16,454	24,101	24,101	12,531	18,580
A79940	Miscell Contractual Services	362,251	191,903	133,657	112,523	119,163	70,180	124,613
A79950	All Other Miscellaneous	-403	97	211,283	-	-	-38	100
AH7X Contractuals		9,389,120	8,692,571	8,270,150	9,130,347	9,477,809	6,000,980	9,152,863
A82010	Buildings And Structures	6,100	7,039	624,639	-	2,981,479	2,636,199	-
A82020	Building Improvements	322,387	448,982	324,723	290,161	331,038	76,115	286,757
A83010	Motor Vehicles	98,507	47,614	199,018	109,379	144,379	101,741	67,106
A84020	Radios & Electronic Equipment	2,711	-	4,394	-	2,000	3,869	-
A84030	Computer Equipment	329,869	266,248	208,349	589,100	712,285	347,446	276,208
A84040	Computer System Software	218,217	14,749	67,246	-	59,480	49,353	-
A84050	Laboratory Equipment	12,329	51,612	-	-	-	-	-
A84060	Furniture And Office Equipment	67,913	38,407	81,518	89,200	214,082	131,438	89,040
A85070	All Other Capital Outlay	92,015	114,964	51,604	68,760	96,130	264,631	74,374
AH8X Capital Expenditures		1,150,048	989,615	1,561,492	1,146,600	4,540,873	3,610,793	793,485
AH9X Total Expenses		71,639,998	71,485,796	72,309,009	76,276,865	81,473,457	61,867,747	76,189,932

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	998,533	1,000,000	1,000,000	1,000,000	0	0%
A45X Intergovernmental	3,338,564	3,591,585	3,591,585	3,268,637	(322,948)	-9%
A46X Charges for Services	9,076	11,000	11,000	9,000	(2,000)	-18%
A49X Transfers	1,268,618	1,272,052	1,272,052	1,369,667	97,616	8%
AHM Miscellaneous	76,984	61,491	61,491	66,491	5,000	8%
AH4X Total Revenue	5,691,775	5,936,128	5,936,128	5,713,795	(222,332)	-4%
AH5X Personnel	4,202,236	4,339,893	4,339,893	4,499,526	159,633	4%
AH6X Commodities	154,487	169,420	169,971	169,420	0	0%
AH74X Benefits	1,567,289	1,574,229	1,574,229	1,625,060	50,831	3%
AH7X Contractuals	593,031	670,495	670,495	1,153,583	483,088	72%
AH8X Capital Expenditures	39,615	106,500	116,623	156,500	50,000	47%
AHEX Total Expenses	6,556,658	6,860,537	6,871,211	7,604,088	743,552	11%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	72	72	74
Part Time	3	3	4

BUDGET HIGHLIGHTS:

- ↑ Staffing has increased by one part time position. The costs for the part time position – a therapist – will be reimbursed by the Regional Office of Education.
- ↓ Salary Reimbursement (45280) decreased \$396,078 in response to a reduction in the State reimbursement.
- ↑ Revenue from Other Government Bodies (45400) increased \$73,130. This revenue is a reimbursement from the Regional Office of Education for education related expenses. It has increased to cover the cost of the new therapist.
- ↓ All Other Charges for Services (46850) decreased \$2,000 based upon recent activity.
- ↑ Transfers from Other Funds (49920) increased \$97,615 due to an increase in the transfer from the Probation Services Fee.
- ↑ Software & Online Services (71230) increased \$6,040 for an upgrade in the detention center’s security system.
- ↑ Medical Fees (71330) increased \$57,500 for the medical care contract, largely due to an increase in the jail medical contract.

- ↑ Indirect Cost Allocations (73195) increased \$418,048 based upon the most recent study.
- ↑ Capital Expenditures (8X) increased \$50,000 for facility improvements, such as carpet replacement, cabinet improvements, and office and group room chair replacement.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Admissions to Supervision / Probation – Juveniles	469	366	259	246	326
Admissions to Supervision / Probation – 17+ Year-Olds	104	119	115	144	150
Admissions to Secure Detention – Juveniles	514	425	403	415	436
Admissions to Secure Detention – 17+ Year-Olds	195	175	160	200	210
Detention Clients – Individual Assessments	122	103	86	104	104
Detention Clients – Individual Counseling	103	70	61	78	80
Detention Clients – Mental Health Crisis Evaluations	5	33	19	25	25
Detention Clients – PREA Follow-Up (Began 10/01/2016)	N/A	18	64	64	64

Lake County Revenue Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	3,276,423	3,290,757	995,666	1,000,000	1,000,000	974,409	1,000,000
A41110	Prior Year Property Taxes	649	731	1,280	-	-	950	-
A41120	TIF Districts Property Taxes	8,605	4,602	1,588	-	-	1,391	-
A41X Taxes		3,285,677	3,296,091	998,533	1,000,000	1,000,000	976,751	1,000,000
A45280	Salary Reimbursement	3,217,777	2,709,949	2,611,042	2,730,530	2,730,530	1,517,783	2,334,452
A45400	Revenue From Other Government Bodies	632,959	692,896	727,522	861,055	861,055	417,676	934,185
A45X Intergovernmental		3,850,736	3,402,845	3,338,564	3,591,585	3,591,585	1,935,458	3,268,637
A46640	Face It Fees	5,281	3,107	3,183	3,000	3,000	1,545	3,000
A46850	All Other Charges For Services	8,317	10,228	5,893	8,000	8,000	24,600	6,000
A46X Charges for Services		13,598	13,335	9,076	11,000	11,000	26,145	9,000
A49920	Transfers From Other Funds	838,360	1,267,678	1,268,618	1,272,052	1,272,052	556,796	1,369,667
A49X Transfers		838,360	1,267,678	1,268,618	1,272,052	1,272,052	556,796	1,369,667
A48010	Interest	7,336	21,714	1,355	1,491	1,491	6,042	1,491
A48320	Proceeds From Sale Of Assets	778	-	-	-	-	8	-
A49910	All Other Miscellaneous Revenue	82,018	82,962	75,630	60,000	60,000	55,146	65,000
AHM Miscellaneous		90,132	104,676	76,984	61,491	61,491	61,196	66,491
AH4X Total Revenue		8,078,503	8,084,625	5,691,775	5,936,128	5,936,128	3,556,346	5,713,795

Lake County Expense Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	3,906,305	3,893,551	3,904,830	4,162,753	4,162,753	3,309,880	4,382,226
A51120	Permanent PT Salaries/Wages	47,506	61,377	70,677	62,176	62,176	62,513	93,253
A51135	Payroll Contingency	-	-	-	-42,759	-42,759	-	-135,000
A51140	Overtime Salaries And Wages	35,284	29,859	47,895	43,073	43,073	49,567	44,301
A51160	Holiday Pay	22,714	20,550	34,861	24,600	24,600	24,726	25,301
A51180	Special Pay	74,743	74,722	76,681	84,050	84,050	63,363	86,445
A51200	Temporary PT Salaries/Wages	1,011	16,859	-	-	-	34,678	-
A51210	Performance Appraisals	-	954	-	-	-	-	-
A51220	Vacation payout	9,229	31,499	13,725	-	-	11,664	-
A51230	Sick Payout	12,723	23,430	5,606	-	-	-	-
A51240	Opt Out Premium	6,923	6,519	5,654	6,000	6,000	3,231	3,000
A51260	Incentive payments	-	-	42,307	-	-	-	-
AH5X Personnel		4,116,438	4,159,319	4,202,236	4,339,893	4,339,893	3,559,622	4,499,526
A61010	Office Supplies	1,233	2,038	2,411	1,900	1,900	166	1,900
A61020	Computer Supplies	-	-	-	820	820	-	820
A61030	Books Manuals And Periodicals	70	-	-	100	100	-	100
A61040	Operational Supplies	17,858	23,593	17,419	19,000	19,551	18,543	19,000
A61060	Clothing And Uniforms	7,305	11,365	10,439	8,000	8,000	1,253	8,000
A61070	Craft & Recreational Supplies	313	492	-	1,000	1,000	18	1,000
A61080	Food and Provisions	130,644	130,798	122,426	137,000	137,000	97,305	137,000
A63030	Linen And Bedding	597	313	540	600	600	154	600
A65090	Gasoline	782	913	1,252	1,000	1,000	658	1,000
AH6X Commodities		158,802	169,512	154,487	169,420	169,971	118,097	169,420
A74080	H/L/D Employee Benefits	826,683	839,609	841,066	843,888	843,888	674,793	924,392
A74100	Retirement Benefits/FICA	304,854	307,589	309,928	315,122	315,122	264,168	343,892
A74110	Retirement Benefits/IMRF	428,942	420,983	416,296	415,219	415,219	345,319	356,775
AH74X Benefits		1,560,479	1,568,181	1,567,289	1,574,229	1,574,229	1,284,280	1,625,060
A71220	Computer Services	11,812	11,812	11,812	51,500	51,500	384	51,500
A71230	Software & Online Services	1,220	1,220	1,220	1,220	1,220	-	7,260
A71330	Medical Fees	200,004	211,776	204,380	219,000	219,000	170,506	276,500
A71430	Tuition Reimbursement	7,470	2,000	-	9,000	9,000	-	9,000
A71450	Mileage Reimbursement	-	-	-	200	200	-	200
A71470	Employee Relations	1,176	1,702	2,299	1,875	1,875	983	1,875
A71500	Trips And Training	6,491	3,850	5,715	6,100	6,100	7,891	6,100
A71620	Laundry And Cleaning	34,494	32,187	32,350	33,500	33,500	21,606	33,500
A71810	Dues And Subscriptions	1,142	1,452	793	1,850	1,850	1,699	1,850
A71950	Cellular Phones	1,403	1,142	1,007	1,500	1,500	1,388	2,600
A71955	Cell Phone Allowance	480	755	740	800	800	650	800
A71965	Radio Fees	-	-	2,600	3,600	3,600	2,760	3,600
A72210	Motor Vehicle Maintenance & Repairs	342	417	522	1,000	1,000	560	1,000

Lake County Expense Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72260	Office Equip Maintenance And Repairs	345	384	-	500	500	-	500
A72520	Record Storage	-	1,359	1,064	2,400	2,400	640	1,500
A72530	Equipment Rental	5,890	5,742	5,696	9,500	9,500	6,961	9,500
A72820	Postage	687	470	98	500	500	309	500
A73195	Indirect Cost Allocations	260,237	278,047	317,979	322,450	322,450	322,942	740,498
A79940	Miscell Contractual Services	3,428	3,987	4,756	4,000	4,000	1,442	5,300
AH7X Contractuals		536,622	558,301	593,031	670,495	670,495	540,721	1,153,583
A82020	Building Improvements	-	-	-	-	-	-	50,000
A84020	Radios & Electronic Equipment	-	-	-	20,500	20,500	1,534	4,000
A84030	Computer Equipment	8,978	41,904	8,423	-	-	5,447	-
A84060	Furniture And Office Equipment	16,122	9,683	17,391	6,000	16,123	19,374	23,500
A84100	Miscellaneous Equipment	9,592	22,861	13,801	80,000	80,000	21,927	79,000
AH8X Capital Expenditures		34,692	74,448	39,615	106,500	116,623	48,282	156,500
AHEX Total Expenses		6,407,033	6,529,761	6,556,658	6,860,537	6,871,211	5,551,002	7,604,088

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	17,747,318	18,063,730	18,063,730	14,517,500	(3,546,230)	-20%
AHM Miscellaneous	8,811	2,231	2,231	7,950	5,719	256%
AH4X Total Revenue	17,756,129	18,065,961	18,065,961	14,525,450	(3,540,511)	-20%
AH7X Contractuals	17,074,550	18,065,961	18,065,961	14,638,771	(3,427,189)	-19%
AHEX Total Expenses	17,074,550	18,065,961	18,065,961	14,638,771	(3,427,189)	-19%

BUDGET HIGHLIGHTS:

- ❖ The IMRF rate for FY2019 was reduced to 7.92% from 10.08% in FY2018.

Lake County Revenue Budget Comparison Report - Five Year History

F204 IMRF

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	18,361,872	18,647,080	17,711,990	18,046,230	18,046,230	17,580,161	14,500,000
A41110	Prior Year Property Taxes	4,497	4,681	7,761	-	-	5,827	-
A41120	TIF Districts Property Taxes	51,790	25,681	27,567	17,500	17,500	24,743	17,500
A41X	Taxes	18,418,159	18,677,443	17,747,318	18,063,730	18,063,730	17,610,731	14,517,500
A48010	Interest	77	9,788	7,763	781	781	11,415	6,500
A49910	All Other Miscellaneous Revenue	-	2,072	1,048	1,450	1,450	1,463	1,450
AHM	Miscellaneous	77	11,860	8,811	2,231	2,231	12,877	7,950
AH4X	Total Revenue	18,418,237	18,689,302	17,756,129	18,065,961	18,065,961	17,623,608	14,525,450

Lake County Expense Budget Comparison Report - Five Year History

F204 IMRF

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	18,266,254	17,237,098	17,074,550	18,065,961	18,065,961	12,610,534	14,638,771
A79950	All Other Miscellaneous	-	-	-	-	-	186,041	-
AH7X Contractuals		18,266,254	17,237,098	17,074,550	18,065,961	18,065,961	12,796,576	14,638,771
AHEX Total Expenses		18,266,254	17,237,098	17,074,550	18,065,961	18,065,961	12,796,576	14,638,771

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	5,586,747	5,207,000	5,207,000	5,007,000	(200,000)	-4%
A49X Transfers	39,231	36,855	36,855	23,747	(13,108)	-36%
AHM Miscellaneous	470,837	651,396	651,396	651,396	0	0%
AH4X Total Revenue	6,096,815	5,895,251	5,895,251	5,682,143	(213,108)	-4%
AH5X Personnel	224,001	211,069	211,069	151,996	(59,073)	-28%
AH6X Commodities	73,325	67,500	67,500	37,500	(30,000)	-44%
AH74X Benefits	82,325	68,629	68,629	70,778	2,149	3%
AH7X Contractuals	6,013,601	6,125,144	6,125,144	6,251,549	126,405	2%
AHEX Total Expenses	6,393,252	6,472,342	6,472,342	6,511,823	39,481	1%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3.5	3.5	3.5
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↓ Personnel Costs (5X) are down \$59,073 from FY2018 due to staff turnover.
- ↓ Medical Supplies (62010) have been decreased by \$30,000 as other funds will be required to purchase their own supplies.
- ↑ Contractuals (7X) increased by \$126,405 due to increases in Risk Premiums and Broker Fees (72160) of \$50,000, and Third Party Administrator Costs (72175) of \$33,805 because of anticipated increases when current contracts expire.

Lake County Revenue Budget Comparison Report - Five Year History

F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	5,492,675	5,584,309	5,575,579	5,200,000	5,200,000	4,629,105	5,000,000
A41110	Prior Year Property Taxes	1,623	1,612	2,497	-	-	1,740	-
A41120	TIF Districts Property Taxes	15,944	7,691	8,670	7,000	7,000	7,789	7,000
A41X	Taxes	5,510,242	5,593,611	5,586,747	5,207,000	5,207,000	4,638,633	5,007,000
A49920	Transfers From Other Funds	35,483	38,522	39,231	36,855	36,855	27,289	23,747
A49X	Transfers	35,483	38,522	39,231	36,855	36,855	27,289	23,747
A48010	Interest	33,572	113,351	23,483	35,127	35,127	72,834	35,127
A48165	Wellness Fees	-	-	260	-	-	-	-
A48190	LIA Recovery	-	583	-	-	-	3,585	-
A48200	Unemployment Insurance	18,498	18,629	8,214	16,269	16,269	7,714	16,269
A48210	Workman Comp-Liability	776,681	512,316	428,953	600,000	600,000	1,275,587	600,000
A48320	Proceeds From Sale Of Assets	6,413	-	9,928	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,116	-	-	-	-	-	-
AHM	Miscellaneous	836,279	644,879	470,837	651,396	651,396	1,359,720	651,396
AH4X	Total Revenue	6,382,004	6,277,012	6,096,815	5,895,251	5,895,251	6,025,642	5,682,143

Lake County Expense Budget Comparison Report - Five Year History

F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	194,145	179,650	222,501	207,867	207,867	163,628	150,288
A51140	Overtime Salaries And Wages	164	46	-	1,703	1,703	-	1,708
A51160	Holiday Pay	-	-	-	-	-	232	-
A51200	Temporary PT Salaries/Wages	-	4,680	-	-	-	16,786	-
A51220	Vacation payout	2,621	-	-	-	-	1,621	-
A51240	Opt Out Premium	1,500	1,500	1,500	1,500	1,500	750	-
AH5X Personnel		198,431	185,876	224,001	211,069	211,069	183,018	151,996
A61010	Office Supplies	66	1,621	868	1,000	1,000	197	1,000
A61040	Operational Supplies	2,114	330	1,501	1,500	1,500	-	1,500
A62010	Medical Supplies	39,911	41,682	69,666	60,000	60,000	30,197	30,000
A65060	Sign And Safety Supplies	5,351	1,615	1,290	5,000	5,000	798	5,000
AH6X Commodities		47,441	45,249	73,325	67,500	67,500	31,193	37,500
A74080	H/L/D Employee Benefits	28,807	22,869	30,553	31,774	31,774	25,811	47,031
A74100	Retirement Benefits/FICA	14,288	24,419	29,348	15,902	15,902	13,426	11,627
A74110	Retirement Benefits/IMRF	20,123	19,286	22,424	20,953	20,953	15,886	12,120
AH74X Benefits		63,218	66,574	82,325	68,629	68,629	55,123	70,778
A71110	Auditing And Accounting	16,375	16,850	17,355	17,300	17,300	19,875	17,300
A71150	Consultants	63,659	104,676	104,465	84,000	84,000	68,558	84,000
A71420	Employee Physicals	197,833	197,023	154,159	179,059	179,059	138,769	179,059
A71450	Mileage Reimbursement	992	856	306	1,200	1,200	247	800
A71470	Employee Relations	500	-	-	-	-	100	-
A71500	Trips And Training	8,751	10,415	5,509	10,500	10,500	1,204	10,500
A71530	Programs and Services	7,657	46,119	23,850	66,000	66,000	11,852	66,000
A71640	Bio Hazard Waste Disposal	17,831	-1,877	10,317	25,000	25,000	7,548	25,000
A71810	Dues And Subscriptions	659	500	1,983	2,500	2,500	885	2,500
A71955	Cell Phone Allowance	645	480	480	1,532	1,532	400	1,532
A71970	Courier Services	256	408	837	1,000	1,000	19	1,000
A72120	Fidelity And Surety Bonds	1,620	1,530	1,970	2,000	2,000	-	2,000
A72140	Unemployment Compensation	173,978	135,035	206,062	275,000	275,000	139,081	300,000
A72160	Risk Premiums And Brokers Fees	1,469,722	1,572,124	1,367,657	1,500,000	1,500,000	1,341,107	1,550,000
A72175	Third Party Administrator Cost	210,380	119,885	210,718	176,195	176,195	118,375	210,000
A72180	Insurance Claims	6,442,153	3,803,623	3,673,995	3,713,054	3,713,054	2,279,025	3,713,054
A72190	Settlements	11,931	-	172,665	17,000	17,000	8,300	17,000
A72250	Bldg & Grounds Maintenance & Repairs	-	-	17,970	-	-	1,050	18,000
A72530	Equipment Rental	-	-	-	3,000	3,000	-	3,000
A73195	Indirect Cost Allocations	43,304	43,304	43,304	43,304	43,304	43,304	43,304
A79940	Miscell Contractual Services	-	14,925	-	-	-	-	-
A79950	All Other Miscellaneous	6,275	6	-	7,500	7,500	-	7,500
AH7X Contractuals		8,674,520	6,065,882	6,013,601	6,125,144	6,125,144	4,179,697	6,251,549
AH7X Total Expenses		8,983,610	6,363,580	6,393,252	6,472,342	6,472,342	4,449,031	6,511,823

Financial and Administrative Committee

Matching Tax

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	8,243,755	8,260,216	8,260,216	8,259,599	(617)	0%
A45X Intergovernmental	33,777	0	24,900	0	0	0%
AHM Miscellaneous	22,902	42,325	42,325	25,701	(16,624)	-39%
AH4X Total Revenue	8,300,434	8,302,541	8,327,441	8,285,300	(17,241)	0%
AH7X Contractuals	65,058	139,800	145,100	142,600	2,800	2%
AH8X Capital Expenditures	8,809,607	8,162,741	13,626,600	8,142,700	(20,041)	0%
AHEX Total Expenses	8,874,665	8,302,541	13,771,700	8,285,300	(17,241)	0%

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 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	8,239,238	8,245,006	8,227,382	8,260,216	8,260,216	7,353,088	8,259,599
A41110	Prior Year Property Taxes	2,106	2,149	3,577	-	-	2,683	-
A41120	TIF Districts Property Taxes	23,333	11,249	12,797	-	-	11,493	-
A41X	Taxes	8,264,677	8,258,404	8,243,755	8,260,216	8,260,216	7,367,264	8,259,599
A45400	Revenue From Other Government Bodies	131,822	135,001	33,777	-	24,900	-	-
A45X	Intergovernmental	131,822	135,001	33,777	-	24,900	-	-
A48010	Interest	14,569	29,578	22,902	42,325	42,325	12,632	25,701
AHM	Miscellaneous	14,569	29,578	22,902	42,325	42,325	12,632	25,701
AH4X	Total Revenue	8,411,067	8,422,983	8,300,434	8,302,541	8,327,441	7,379,896	8,285,300

Lake County Expense Budget Comparison Report - Five Year History

F234 Matching Tax Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	60,609	86,417	65,058	139,800	145,100	23,775	142,600
AH7X	Contractuals	60,609	86,417	65,058	139,800	145,100	23,775	142,600
A85020	Roads & Road Constr & Maintenance	10,604,260	11,568,498	8,809,607	8,162,741	13,626,600	1,941,274	8,142,700
AH8X	Capital Expenditures	10,604,260	11,568,498	8,809,607	8,162,741	13,626,600	1,941,274	8,142,700
AH6X	Total Expenses	10,664,870	11,654,915	8,874,665	8,302,541	13,771,700	1,965,049	8,285,300

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	1,696,535	1,002,600	1,002,600	1,002,600	0	0%
A45X Intergovernmental	2,871,644	308,599	1,540,202	372,100	63,501	21%
A46X Charges for Services	361,001	320,000	320,000	320,000	0	0%
A49X Transfers	258,062	261,625	261,625	237,816	(23,809)	-9%
AHM Miscellaneous	164,553	3,545	3,545	3,545	0	0%
AH4X Total Revenue	5,351,796	1,896,369	3,127,972	1,936,061	39,692	2%
AH5X Personnel	1,526,134	1,507,183	1,528,723	1,552,498	45,315	3%
AH6X Commodities	33,290	41,100	41,100	38,650	(2,450)	-6%
AH74X Benefits	510,831	512,898	514,521	532,672	19,775	4%
AH7X Contractuals	988,916	695,290	1,982,643	706,179	10,889	2%
AH8X Capital Expenditures	36,213	99,200	287,844	45,922	(53,278)	-54%
AH8X Total Expenses	3,095,384	2,855,670	4,354,830	2,875,921	20,251	1%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	17	17	17
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Stormwater Management Commission (SMC) expects Other State Funds (45350) to increase by \$69,089 based on grant cycle and an increase in reimbursable expenses.
- ↑ Revenue from Other Counties (45370) increased by \$21,000 due to the SMC assuming administrative duties for the North Branch Chicago River Watershed Workgroup and the Des Plaines River Watershed Workgroup.
- ↓ Revenue from Charges for Services (46X) have decreased based on current trends. In FY2019, Stormwater Permit Fees (46690) are projected to come in below the FY2018 budget by approximately \$20,000.
- ↓ Transfers From Other Funds (49920) are reduced because of lower IMRF expenses for personnel.
- ❖ Capital Expenditures (8X) include the replacement of rain and stream gauge equipment (84070) and Computer Equipment (84030).

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Targeted
Engineering Projects Managed	60	62	62	62
Planning Projects Managed	39	27	27	27
Grants Received	1	1	2	2
Training Participants Rating Excellent or Good	99%	99%	99%	100%
Regulatory Submittals and Inspections Completed	1,097	1,097	1,128	1,150

Lake County Revenue Budget Comparison Report - Five Year History

F212 Stormwater Management Stormwater Management_M42X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	1,967,118	1,769,124	1,692,830	1,000,000	1,000,000	974,409	1,000,000
A41110	Prior Year Property Taxes	553	628	1,066	-	-	774	-
A41120	TIF Districts Property Taxes	6,357	2,440	2,639	2,600	2,600	2,365	2,600
A41X Taxes		1,974,028	1,772,191	1,696,535	1,002,600	1,002,600	977,548	1,002,600
A45333	Grants - State	-	25,000	-	82,340	82,340	-	105,000
A45334	Grants - Federal	18,947	-	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	57,000	-	-	-	-
A45340	Other Federal Funds	265,529	1,550,216	2,525,654	113,468	741,854	247,591	64,220
A45350	Other State Funds	489,376	522,874	278,601	92,591	695,808	332,061	161,680
A45370	Revenue From Counties	49,323	7,953	6,938	15,000	15,000	26,767	36,000
A45400	Revenue From Other Government Bodies	327,153	8,625	3,453	5,200	5,200	2,927	5,200
A45X Intergovernmental		1,150,327	2,114,668	2,871,644	308,599	1,540,202	609,347	372,100
A46690	Storm Water Permit Fee's	275,605	332,404	361,001	320,000	320,000	227,740	320,000
A46X Charges for Services		275,605	332,404	361,001	320,000	320,000	227,740	320,000
A49920	Transfers From Other Funds	277,882	273,653	258,062	261,625	261,625	188,976	237,816
A49X Transfers		277,882	273,653	258,062	261,625	261,625	188,976	237,816
A48010	Interest	3,485	5,096	7,990	3,445	3,445	4,302	3,445
A48340	Passthrough fees.	-	370,215	156,544	-	-	-	-
A49910	All Other Miscellaneous Revenue	25	911	20	100	100	-	100
AHM Miscellaneous		3,510	376,222	164,553	3,545	3,545	4,302	3,545
AH4X Total Revenue		3,681,353	4,869,138	5,351,796	1,896,369	3,127,972	2,007,913	1,936,061

Lake County Expense Budget Comparison Report - Five Year History

F212 Stormwater Management Stormwater Management_M42X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,509,731	1,499,551	1,461,659	1,452,379	1,452,379	1,201,407	1,482,687
A51120	Permanent PT Salaries/Wages	36,966	23,411	25,047	24,764	24,764	20,541	31,822
A51140	Overtime Salaries And Wages	240	425	1,204	-	-	297	-
A51160	Holiday Pay	-	-	322	-	-	-	-
A51200	Temporary PT Salaries/Wages	1,472	56,425	15,635	27,040	48,580	13,453	34,990
A51210	Performance Appraisals	1,495	3,658	4,241	-	-	1,442	-
A51220	Vacation payout	14,599	16,080	-	-	-	6,524	-
A51230	Sick Payout	-	8,007	-	-	-	-	-
A51240	Opt Out Premium	3,115	4,500	2,942	3,000	3,000	1,385	3,000
A51260	Incentive payments	-	-	15,083	-	-	-	-
AH5X Personnel		1,567,618	1,612,057	1,526,134	1,507,183	1,528,723	1,245,048	1,552,498
A61010	Office Supplies	5,121	6,256	4,560	6,000	6,000	3,200	6,000
A61020	Computer Supplies	10,595	9,700	10,511	10,600	10,600	9,555	11,150
A61030	Books Manuals And Periodicals	-	362	382	500	500	-	500
A61040	Operational Supplies	14,387	19,042	13,974	18,000	18,000	8,273	15,500
A65090	Gasoline	5,302	3,996	3,863	6,000	6,000	3,038	5,500
AH6X Commodities		35,405	39,355	33,290	41,100	41,100	24,066	38,650
A74080	H/L/D Employee Benefits	229,779	234,153	252,769	251,273	251,273	222,233	294,856
A74100	Retirement Benefits/FICA	114,457	117,094	110,629	115,166	116,789	89,743	118,017
A74110	Retirement Benefits/IMRF	158,119	156,559	147,433	146,459	146,459	118,243	119,799
AH74X Benefits		502,355	507,806	510,831	512,898	514,521	430,218	532,672
A71140	Legal Services	13,459	13,419	18,182	15,000	15,000	11,859	17,000
A71150	Consultants	127,019	192,941	25,269	150,000	258,388	65,301	155,400
A71450	Mileage Reimbursement	362	898	383	3,000	3,000	27	1,000
A71470	Employee Relations	454	578	515	550	550	505	550
A71500	Trips And Training	8,916	6,343	11,193	11,500	11,500	11,079	12,100
A71710	Grant Projects	-	-	60	-	-	-	-
A71810	Dues And Subscriptions	4,706	5,078	3,462	5,000	5,000	3,817	5,000
A71950	Cellular Phones	3,954	3,985	5,270	4,000	4,000	4,577	6,000
A71955	Cell Phone Allowance	4,220	4,440	4,165	4,250	4,250	3,095	4,250
A71970	Courier Services	-	7	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	7,670	2,537	3,239	5,000	5,000	6,084	4,500
A72250	Bldg & Grounds Maintenance & Repairs	70	1,124	4,876	2,000	2,000	-	2,000
A72280	Equipment Maintenance	9,900	9,900	11,940	11,940	11,940	11,940	12,240
A72820	Postage	997	438	250	1,000	1,000	230	700
A72830	Printing Services	4,625	9,325	7,303	10,600	10,600	8,044	10,600
A72840	Temporary Employment Services	75	-	-	200	200	-	-
A72950	Registrars Fees	-	35	-	-	-	-	-
A72980	Workshop Fees	6,050	5,612	7,083	7,000	7,000	2,616	8,000
A73195	Indirect Cost Allocations	230,816	230,276	205,453	191,250	191,250	191,250	183,839

Lake County Expense Budget Comparison Report - Five Year History

F212 Stormwater Management Stormwater Management_M42X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A79940	Miscell Contractual Services	400,029	785,460	403,234	273,000	626,560	232,384	283,000
A79950	All Other Miscellaneous	551,342	528,270	277,041	-	825,405	125,331	-
AH7X Contractuals		1,374,665	1,800,665	988,916	695,290	1,982,643	678,138	706,179
A81010	Land Purchased	-	56,420	-	-	-	-	-
A82010	Buildings And Structures	1,120,962	2,061,686	7,256	-	188,644	-	-
A83010	Motor Vehicles	22,520	28,224	-	81,200	81,200	81,103	-
A84030	Computer Equipment	11,698	8,586	13,301	-	-	-	13,922
A84070	Engineering Equipment	18,076	19,400	15,656	18,000	18,000	16,236	32,000
AH8X Capital Expenditures		1,173,255	2,174,316	36,213	99,200	287,844	97,339	45,922
AHEX Total Expenses		4,653,299	6,134,200	3,095,384	2,855,670	4,354,830	2,474,809	2,875,921

**Lake County
 Budget for Fiscal Year 2019
 Stormwater Management Commission
 Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
212	42X	71150	Consultants	
			Project Maintenance Implementation	
			Floodplain Studies	
			Floodplain Buyout Assistance	
			NPDES II	
			Des Plaines/Lake Michigan Watershed Plan	
			Stormwater Coordinator	155,400
212	42X	79940	Misc. Contractual Services	
			WMB Projects	
			SIRF Projects	283,000
212	42X	84070	Engineering Equipment	
			Steam Gauge Equipment	
			Rain Gauge/Datalogger	
			GPS Surveying Equipment	32,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	356,390	300,000	300,000	300,000	0	0%
A45X Intergovernmental	9,797	11,860	11,860	9,856	(2,004)	-17%
A46X Charges for Services	45,308	58,725	58,725	45,306	(13,419)	-23%
A49X Transfers	61,530	67,170	67,170	64,862	(2,308)	-3%
AHM Miscellaneous	2,653	1,053	1,053	1,053	0	0%
AH4X Total Revenue	475,677	438,808	438,808	421,077	(17,731)	-4%
AH5X Personnel	357,090	398,842	398,842	418,274	19,432	5%
AH6X Commodities	26,678	26,950	26,950	26,250	(700)	-3%
AH74X Benefits	157,082	164,950	164,950	163,558	(1,392)	-1%
AH7X Contractuals	119,448	134,482	134,482	121,862	(12,620)	-9%
AH8X Capital Expenditures	16,639	1,200	1,200	0	(1,200)	-100%
AHEX Total Expenses	676,936	726,424	726,424	729,944	3,519	0%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	5	6	7
Part Time	3	2	0

BUDGET HIGHLIGHTS:

- ❖ Staffing at the TB Clinic has eliminated part time and part time temporary wages to create a full time nurse position. This position will assist with patient care, complex TB contact investigations, and increase community outreach activities such as screening and testing high risk populations at the PADS homeless shelter, and following up with new immigrant arrivals in Lake County for TB clearance.
- ↓ Revenues (4X) are projected to decrease largely due to declines in Insurance Reimbursement (47050) and Medical Fees (47180). This decline is related to patient encounters that are not billable, such as contact investigations due to public TB exposures and clinical evaluations by a nurse. However, the TB program staff are looking into the possibility of billing for nurse visits.
- ↑ Personnel (5X) costs increased by 5%, or \$19,432, per the above discussion on staffing changes.
- ↓ Commodities (6X) decreased due to a reduction in the budget for Medical Supplies (62010) based upon spending in recent fiscal years.
- ↓ Contractuals (7X) decreased due to a reduction in the budget for consultants (71150), as these services will be handled by the TB Clinic's epidemiologist.
- ↓ Capital Expenditures (8X) decreased as there are no vehicle lease or other capital costs planned for FY2019.

PERFORMANCE INFORMATION:

Goal	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
100% of active tuberculosis cases will complete treatment	91%	100%	100%	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 FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	561,905	592,434	355,524	300,000	300,000	292,373	300,000
A41110	Prior Year Property Taxes	142	185	307	-	-	217	-
A41120	TIF Districts Property Taxes	1,823	1,086	559	-	-	497	-
A41X	Taxes	563,870	593,706	356,390	300,000	300,000	293,088	300,000
A45231	Managed Care Medicare	416	343	-52	-	-	208	-
A45250	Illinois Public Aid	6,418	1,840	1,789	1,652	1,652	1,229	1,789
A45255	Illinois Department of Public Health	13,351	4,116	-	-	-	-	-
A45260	Medicare B	779	1,626	622	1,452	1,452	695	630
A45285	Managed Care - Medical	7,761	9,745	7,437	8,756	8,756	4,432	7,437
A45X	Intergovernmental	28,725	17,670	9,797	11,860	11,860	6,564	9,856
A47050	Insurance Reimbursement	21,252	22,464	16,048	20,714	20,714	6,180	16,047
A47180	Medical Fees	28,152	29,203	29,260	38,011	38,011	24,095	29,259
A46X	Charges for Services	49,405	51,668	45,308	58,725	58,725	30,275	45,306
A49920	Transfers From Other Funds	66,595	63,610	61,530	67,170	67,170	48,243	64,862
A49X	Transfers	66,595	63,610	61,530	67,170	67,170	48,243	64,862
A48010	Interest	1,706	5,302	2,529	1,053	1,053	1,410	1,053
A49910	All Other Miscellaneous Revenue	-	-	124	-	-	-	-
AHM	Miscellaneous	1,706	5,302	2,653	1,053	1,053	1,410	1,053
AH4X	Total Revenue	710,300	731,955	475,677	438,808	438,808	379,579	421,077

Lake County Expense Budget Comparison Report - Five Year History

F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	272,731	261,408	313,071	334,779	334,779	287,406	416,580
A51120	Permanent PT Salaries/Wages	101,624	88,353	42,198	42,641	42,641	24,835	-
A51130	Payroll Accrual Year End	2,609	923	405	-	-	-	-
A51140	Overtime Salaries And Wages	286	2,008	32	308	308	105	309
A51160	Holiday Pay	-	683	-	-	-	-	-
A51180	Special Pay	58	111	34	-	-	2	-
A51200	Temporary PT Salaries/Wages	-	-	-	21,115	21,115	-	-
A51220	Vacation payout	-	15,212	1,349	-	-	1,818	-
A51230	Sick Payout	-	13,685	-	-	-	726	-
A51240	Opt Out Premium	1,500	288	-	-	-	1,096	1,385
AH5X Personnel		378,807	382,671	357,090	398,842	398,842	315,987	418,274
A61010	Office Supplies	1,367	567	423	1,000	1,000	444	1,000
A61020	Computer Supplies	199	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	-	-	-	250	250	-	250
A61040	Operational Supplies	1,688	3,136	2,017	2,000	2,000	1,902	2,000
A61080	Food and Provisions	459	439	519	500	500	321	500
A62010	Medical Supplies	2,780	2,218	3,102	4,200	4,200	1,570	3,500
A62040	Drugs And Medicines	15,670	20,554	20,617	19,000	19,000	11,561	19,000
AH6X Commodities		22,163	26,914	26,678	26,950	26,950	15,797	26,250
A74080	H/L/D Employee Benefits	77,141	79,444	95,552	97,780	97,780	75,047	98,696
A74100	Retirement Benefits/FICA	27,942	28,127	26,038	30,488	30,488	23,073	31,868
A74110	Retirement Benefits/IMRF	37,044	35,482	35,492	36,682	36,682	30,455	32,993
AH74X Benefits		142,127	143,054	157,082	164,950	164,950	128,575	163,558
A71120	Interpreters	29	-	-	-	-	58	-
A71150	Consultants	18,504	18,504	28,821	30,559	30,559	21,345	13,339
A71220	Computer Services	838	-221	984	240	240	174	205
A71230	Software & Online Services	-	-	2,046	2,862	2,862	2,188	2,870
A71260	Application Hosting	-	-	2,575	3,360	3,360	2,800	3,360
A71310	Laboratory Fees	16,875	3,836	2,434	4,800	4,800	3,270	5,500
A71330	Medical Fees	-	-	-	3,750	3,750	60	3,750
A71350	Radiological Fees	15,059	10,424	8,076	10,969	10,969	7,324	11,500
A71360	Pharmacy Fees	10	-	-	-	-	-	-
A71450	Mileage Reimbursement	63	148	162	200	200	97	200
A71500	Trips And Training	600	-	266	860	860	130	2,275
A71810	Dues And Subscriptions	190	190	440	400	400	440	440
A71910	Gas For Heating	2,015	1,676	1,582	1,668	1,668	1,834	1,992
A71920	Electricity	5,431	5,561	5,582	5,556	5,556	3,803	5,388
A71930	Water And Sewer Charges	1,001	350	349	528	528	376	624
A71940	Telephone	3,432	3,743	4,616	3,936	3,936	4,049	4,620
A71950	Cellular Phones	1,177	2,206	2,255	2,268	2,268	1,901	2,304

Lake County Expense Budget Comparison Report - Five Year History

F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71970	Courier Services	11	1,336	788	788	788	583	752
A72280	Equipment Maintenance	2,236	2,044	2,109	2,970	2,970	2,520	2,630
A72530	Equipment Rental	1,650	1,660	1,609	2,110	2,110	873	1,260
A72560	All Other Rentals	3,215	4,054	1,968	1,512	1,512	511	1,002
A72820	Postage	3,075	796	403	2,400	2,400	1,549	1,000
A72830	Printing Services	648	1,326	246	600	600	623	400
A72840	Temporary Employment Services	10,464	11,136	11,479	11,328	11,328	8,163	13,000
A73195	Indirect Cost Allocations	38,611	40,987	40,382	40,468	40,468	40,468	43,113
A79940	Miscell Contractual Services	201	396	275	350	350	180	338
AH7X Contractuals		125,335	110,152	119,448	134,482	134,482	105,320	121,862
A83010	Motor Vehicles	-	-	16,639	-	-	-	-
A85070	All Other Capital Outlay	-	-	-	1,200	1,200	925	-
AH8X Capital Expenditures		-	-	16,639	1,200	1,200	925	-
AHEX Total Expenses		668,432	662,791	676,936	726,424	726,424	566,604	729,944

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	259,459	250,500	250,500	500,500	250,000	100%
A45X Intergovernmental	25,000	0	0	0	0	0%
A49X Transfers	35,518	32,489	32,489	36,591	4,102	13%
AHM Miscellaneous	1,314	2,000	2,000	2,000	0	0%
AH4X Total Revenue	321,291	284,989	284,989	539,091	254,102	89%
AH5X Personnel	208,766	195,816	195,816	249,615	53,799	27%
AH6X Commodities	8,140	3,000	3,000	4,200	1,200	40%
AH74X Benefits	62,410	68,910	68,910	75,607	6,697	10%
AH7X Contractuals	257,022	230,952	230,952	163,108	(67,844)	-29%
AH8X Capital Expenditures	3,276	0	0	28,500	28,500	0%
AHEX Total Expenses	539,614	498,678	498,678	521,030	22,352	4%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3	3	4
Part Time	1	1	1

BUDGET HIGHLIGHTS:

- ↑ Personnel (5X) costs increased by \$53,799 due to an additional full time Veteran Services Officer that was approved and hired during FY2018. The New Program Request for the reclassification of the VAC Superintendent to a higher paygrade closer to external comparables is included in this budget. The approved new program request for additional positions is not included in the headcount as it will be funded by Workforce Development.
- ↓ Contractuals (6X) decreased in FY2019 by \$68,979, due to a decrease in Assistance to Veterans (73010). The primary reasons for that decrease was approximately \$30,000 for the elimination of the per diem fee that was being paid to drivers who drive the Disabled American Veterans organization vans and approximately \$30,000 for the elimination of a program that gave cleaning and paper supplies through a food pantry service.
- ❖ The current budget has \$72,000 in place for Building Rentals (72510). This may decrease due to the VAC's proposed move to another facility in Gurnee for \$36,600 per year. This move, however, will increase costs for a cleaning service not in the new lease, at about \$2,500 per year, amongst other unknown costs, such as supplies. A total FY2019 decrease for Building Rentals is estimated be approximately \$30,000 for the new facility if the VAC moved, less capital costs for furnishings.
- ↑ Computer equipment (84030) includes a new printer and an iPad mini.
- ❖ Starting mid-year in FY2018, all veterans seeking assistance with dental needs are referred to the Lake County Health Department, which will come up with a payment plan for low cost assistance.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Veteran Population	35,719	34,957	34,957	34,177
VA Claims Submitted	4,840	4,963	5,268	7,200
Percentage of Veteran Population Assisted	14%	14%	15%	20.5%

- ❖ 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

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	338,948	339,102	258,833	250,000	250,000	222,716	500,000
A41110	Prior Year Property Taxes	105	124	219	-	-	142	-
A41120	TIF Districts Property Taxes	1,173	467	406	500	500	362	500
A41X Taxes		340,227	339,692	259,459	250,500	250,500	223,219	500,500
A45333	Grants - State	16,250	-	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	25,000	-	-	-	-
A45X Intergovernmental		16,250	-	25,000	-	-	-	-
A49920	Transfers From Other Funds	33,885	33,554	35,518	32,489	32,489	25,583	36,591
A49X Transfers		33,885	33,554	35,518	32,489	32,489	25,583	36,591
A48010	Interest	939	3,160	996	1,000	1,000	641	1,000
A48090	Reimbursements From Veterans	500	470	-	1,000	1,000	-	1,000
A49910	All Other Miscellaneous Revenue	-	-	318	-	-	-	-
AHM Miscellaneous		1,438	3,630	1,314	2,000	2,000	641	2,000
AH4X Total Revenue		391,800	376,876	321,291	284,989	284,989	249,443	539,091

Lake County Expense Budget Comparison Report - Five Year History

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	160,982	169,181	171,645	172,132	172,132	140,325	223,800
A51120	Permanent PT Salaries/Wages	20,791	20,523	21,803	22,183	22,183	18,731	22,815
A51220	Vacation payout	-	-	11,557	-	-	-	-
A51240	Opt Out Premium	1,500	1,500	1,615	1,500	1,500	2,538	3,000
A51260	Incentive payments	-	-	2,146	-	-	-	-
AH5X Personnel		183,273	191,204	208,766	195,816	195,816	161,594	249,615
A61010	Office Supplies	2,573	2,314	7,472	3,000	3,000	1,459	3,000
A61030	Books Manuals And Periodicals	110	-	668	-	-	-	1,200
AH6X Commodities		2,683	2,314	8,140	3,000	3,000	1,459	4,200
A74080	H/L/D Employee Benefits	35,503	35,924	26,892	36,421	36,421	17,087	39,016
A74100	Retirement Benefits/FICA	13,598	14,185	15,611	14,983	14,983	12,106	18,866
A74110	Retirement Benefits/IMRF	19,044	19,370	19,907	17,506	17,506	16,025	17,725
AH74X Benefits		68,145	69,478	62,410	68,910	68,910	45,217	75,607
A71140	Legal Services	-	-	3,806	5,000	5,000	1,374	5,000
A71220	Computer Services	2,015	-	-	-	-	-	-
A71230	Software & Online Services	-	4,186	-	2,200	2,200	2,284	2,200
A71340	Dental Fees	8,818	1,182	11,636	-	-	4,640	-
A71450	Mileage Reimbursement	644	406	275	-	-	1,031	-
A71470	Employee Relations	-	1,050	1,768	1,600	1,600	1,765	-
A71500	Trips And Training	6,764	10,663	6,226	8,000	8,000	11,920	10,000
A71810	Dues And Subscriptions	611	778	1,542	900	900	891	900
A71950	Cellular Phones	-	-	-	-	-	-	600
A71955	Cell Phone Allowance	900	900	600	-	-	-	-
A71960	Data/Telecommunications	-	-	-	-	-	-	4,920
A71970	Courier Services	-	-	57	-	-	11	-
A72120	Fidelity And Surety Bonds	-	175	195	200	200	60	200
A72170	Liability And Work Comp Insurance	-	-	2,401	2,500	2,500	2,500	27,500
A72260	Office Equip Maintenance And Repairs	1,027	-	-	-	-	-	-
A72280	Equipment Maintenance	132	-	-	-	-	-	-
A72510	Building Rentals	-	-	-	68,000	68,000	64,269	36,000
A72530	Equipment Rental	-	1,156	1,430	1,500	1,500	1,071	1,500
A72660	Needs Related Payment Particip	58	-	-	-	-	-	-
A72870	Contract Providers - Other	800	-	-	-	-	-	-
A73010	Assistance To Veterans	101,843	82,788	89,097	100,000	100,000	32,777	32,000
A73195	Indirect Cost Allocations	75,927	75,927	137,988	41,052	41,052	41,052	42,288
A79940	Miscell Contractual Services	8,549	-	-	-	-	-	-
AH7X Contractuals		208,087	179,210	257,022	230,952	230,952	165,645	163,108
A84030	Computer Equipment	-	1,884	3,276	-	-	-	15,500
A84060	Furniture And Office Equipment	-	-	-	-	-	-	13,000
AH8X Capital Expenditures		-	1,884	3,276	-	-	-	28,500

Lake County Expense Budget Comparison Report - Five Year History

F208 Veterans Assistance Commission Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
AHEX Total Expenses		462,188	444,089	539,614	498,678	498,678	373,914	521,030

Health and Community Services Committee

Winchester House

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	2,311,485	1,705,615	1,705,615	1,836,000	130,385	8%
AHM Miscellaneous	485	0	0	0	0	0%
AH4X Total Revenue	2,311,970	1,705,615	1,705,615	1,836,000	130,385	8%
AH7X Contractuals	2,317,273	1,705,615	1,705,615	1,836,000	130,385	8%
AHEX Total Expenses	2,317,273	1,705,615	1,705,615	1,836,000	130,385	8%

BUDGET HIGHLIGHTS:

- ❖ Winchester House continues under the management of Transitional Care Management (TCM). Budgeted expenses consist of Audit Fees (71110), 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 FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	1,333,452	2,310,845	2,307,187	1,705,615	1,705,615	1,661,513	1,836,000
A41110	Prior Year Property Taxes	433	302	721	-	-	464	-
A41120	TIF Districts Property Taxes	3,546	3,348	3,576	-	-	3,223	-
A41X	Taxes	1,337,431	2,314,495	2,311,485	1,705,615	1,705,615	1,665,200	1,836,000
A45245	Coinsurance revenue	374,614	-	-	-	-	-	-
A45250	Illinois Public Aid	2,580,435	-	-	-	-	-	-
A45252	Public Aid Residents - Other Income	1,325,417	-	-	-	-	-	-
A45260	Medicare B	123,275	-	-	-	-	-	-
A45265	Medicare A	1,323,557	-	-	-	-	-	-
A45267	Managed Care	1,487,665	-	-	-	-	-	-
A45270	Winchester House Hospice	179,499	-	-	-	-	-	-
A45275	Winchester House Hospice Private Pay	117,048	-	-	-	-	-	-
A45X	Intergovernmental	7,511,510	-	-	-	-	-	-
A46380	Private Pay	1,106,196	-	-	-	-	-	-
A46970	Finger Print Fees	65	-	-	-	-	-	-
A46X	Charges for Services	1,106,261	-	-	-	-	-	-
A49920	Transfers From Other Funds	7,123,282	-	-	-	-	-	-
A49999	Over Short	10	-	-	-	-	-	-
A49X	Transfers	7,123,292	-	-	-	-	-	-
A44030	Other Rentals	160,000	-	-	-	-	-	-
A48010	Interest	323	669	485	-	-	1,079	-
A48130	Employee Meal Reimbursement	1,597	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,893	101	-	-	-	15,057	-
AHM	Miscellaneous	163,813	770	485	-	-	16,136	-
AH4X	Total Revenue	17,242,308	2,315,265	2,311,970	1,705,615	1,705,615	1,681,335	1,836,000

Lake County Expense Budget Comparison Report - Five Year History

F218 Winchester House

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A61010	Office Supplies	20,129	-	-	-	-	-	-
A61020	Computer Supplies	770	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	534	-	-	-	-	-	-
A61040	Operational Supplies	34,239	-	-	-	-	-	-
A61060	Clothing And Uniforms	128	-	-	-	-	-	-
A61070	Craft & Recreational Supplies	2,869	-	-	-	-	-	-
A61080	Food and Provisions	370,122	-	-	-	-	-	-
A62010	Medical Supplies	222,806	-	-	-	-	-	-
A62030	Oxygen	20,952	-	-	-	-	-	-
A62040	Drugs And Medicines	175,802	-	-	-	-	-	-
A63020	Cleaning Supplies	186	-	-	-	-	-	-
A63040	Housekeeping Supplies	15,200	-	-	-	-	-	-
A65090	Gasoline	64	-	-	-	-	-	-
AH6X	Commodities	863,802	-	-	-	-	-	-
A74060	Health Premiums	19,111	-	-	-	-	-	-
AH74X	Benefits	19,111	-	-	-	-	-	-
A71110	Auditing And Accounting	-	-	-	-	-	-	10,000
A71125	Staff Augmentation	7,270,738	-	-	-	-	-	-
A71150	Consultants	4,598	-	-	-	-	-	1,028,000
A71220	Computer Services	20,565	-	-	-	-	-	-
A71230	Software & Online Services	2,516	-	-	-	-	-	-
A71310	Laboratory Fees	6,651	-	-	-	-	-	-
A71320	Psychological Services	11,511	-	-	-	-	-	-
A71350	Radiological Fees	350	-	-	-	-	-	-
A71420	Employee Physicals	2,793	-	-	-	-	-	-
A71450	Mileage Reimbursement	1,434	-	-	-	-	-	-
A71470	Employee Relations	7,298	-	-	-	-	-	-
A71500	Trips And Training	3,124	-	-	-	-	-	-
A71520	Training	399	-	-	-	-	-	-
A71525	Continuing Medical Education	813	-	-	-	-	-	-
A71610	Pest Control	1,920	-	-	-	-	-	-
A71620	Laundry And Cleaning	180,911	-	-	-	-	-	-
A71650	Security Services	195	-	-	-	-	-	-
A71670	Contracted Custodial Service	327,976	-	-	-	-	-	-
A71810	Dues And Subscriptions	155	-	-	-	-	-	-
A71820	Dues	368	-	-	-	-	-	-
A71850	Advertising	2,655	-	-	-	-	-	-
A71910	Gas For Heating	170,368	-	-	-	-	-	-
A71920	Electricity	114,449	-	-	-	-	-	-
A71930	Water And Sewer Charges	27,255	-	-	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History
For Budget Years: FY2015, FY2016, FY2017 and FY2018

F218 Winchester House All Departments

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71940	Telephone	5,339	-	-	-	-	-	-
A71950	Cellular Phones	4,890	-	-	-	-	-	-
A71960	Data/Telecommunications	353	-	-	-	-	-	-
A71970	Courier Services	81	-	-	-	-	-	-
A71990	Ambulance Service	162	-	-	-	-	-	-
A72170	Liability And Work Comp Insurance	775,194	-	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	543	-	-	-	-	-	-
A72530	Equipment Rental	38,593	-	-	-	-	-	-
A72815	Bank Service Charges	572	-	-	-	-	-	-
A72820	Postage	1,079	-	-	-	-	-	-
A72870	Contract Providers - Other	487,930	-	-	-	-	-	-
A72880	Management Fees	619,365	-	1,173,480	842,191	842,191	842,191	798,000
A72935	Permits and Licenses Expense	50	-	-	-	-	-	-
A73190	Bad Debt Expense	3,283,794	-	-	-	-	-	-
A73195	Indirect Cost Allocations	1,109,844	431,988	1,143,793	863,424	863,424	863,424	-
A75010	Bed Tax	460,816	-	-	-	-	-	-
A79950	All Other Miscellaneous	8,156	-	-	-	-	-	-
AH7X	Contractuals	14,955,802	431,988	2,317,273	1,705,615	1,705,615	1,705,615	1,836,000
AHEX	Total Expenses	15,838,715	431,988	2,317,273	1,705,615	1,705,615	1,705,615	1,836,000

Special Revenue Funds

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	201,327	180,000	180,000	185,000	5,000	3%
AHM Miscellaneous	118	500	500	500	0	0%
AH4X Total Revenue	201,445	180,500	180,500	185,500	5,000	3%
AH5X Personnel	107,078	97,189	97,189	100,586	3,397	3%
AH6X Commodities	2,071	2,200	2,200	2,200	0	0%
AH74X Benefits	45,532	39,528	39,528	39,749	221	1%
AH7X Contractuals	48,372	47,249	47,249	47,249	0	0%
AHEX Total Expenses	203,052	186,167	186,167	189,784	3,618	2%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	2	2	2
Part Time	1	1	1

BUDGET HIGHLIGHTS:

↑ Fees (46010) increased \$5,000 based upon recent activity.

Lake County Revenue Budget Comparison Report - Five Year History

F254 Children's Waiting Room Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	170,110	188,439	201,327	180,000	180,000	153,105	185,000
A46040	Annual Support Fee's	12,166	-	-	-	-	-	-
A46X Charges for Services		157,944	188,439	201,327	180,000	180,000	153,105	185,000
A48010	Interest	337	1,122	118	500	500	359	500
AHM Miscellaneous .		337	1,122	118	500	500	359	500
AH4X Total Revenue		158,281	189,561	201,445	180,500	180,500	153,464	185,500

Lake County Expense Budget Comparison Report - Five Year History

F254 Children's Waiting Room Fund Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	85,390	90,361	89,172	79,021	79,021	66,603	81,971
A51120	Permanent PT Salaries/Wages	14,191	16,040	14,955	16,459	16,459	13,941	16,899
A51140	Overtime Salaries And Wages	462	-	-	210	210	-	216
A51160	Holiday Pay	-	-	227	-	-	-	-
A51180	Special Pay	-	-	-	-	-	3	-
A51220	Vacation payout	-	-	1,512	-	-	-	-
A51240	Opt Out Premium	-	-	1,211	1,500	1,500	1,269	1,500
AH5X Personnel		100,043	106,401	107,078	97,189	97,189	81,816	100,586
A61030	Books Manuals And Periodicals	457	442	448	450	450	-	450
A61040	Operational Supplies	1,455	564	1,623	1,750	1,750	695	1,750
AH6X Commodities		1,912	1,006	2,071	2,200	2,200	695	2,200
A74080	H/L/D Employee Benefits	42,907	43,392	27,689	22,290	22,290	19,018	24,081
A74100	Retirement Benefits/FICA	6,977	7,438	7,739	7,438	7,438	5,742	7,698
A74110	Retirement Benefits/IMRF	9,848	10,226	10,105	9,800	9,800	7,558	7,970
AH74X Benefits		59,732	61,057	45,532	39,528	39,528	32,318	39,749
A71450	Mileage Reimbursement	253	64	99	300	300	121	300
A72140	Unemployment Compensation	306	306	162	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	15,539	16,480	16,104	14,280	14,280	14,280	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
AH7X Contractuals		48,436	48,857	48,372	47,249	47,249	16,570	47,249
AH7X Total Expenses		210,123	217,320	203,052	186,167	186,167	131,400	189,784

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	210	135,000	135,000	135,000	0	0%
AHM Miscellaneous	165	300	300	300	0	0%
AH4X Total Revenue	375	135,300	135,300	135,300	0	0%
AH6X Commodities	66,268	58,500	58,500	58,500	0	0%
AH7X Contractuals	61,651	85,500	85,500	85,832	332	0%
AH8X Capital Expenditures	14,508	10,000	10,000	10,000	0	0%
AHEX Total Expenses	142,427	154,000	154,000	154,332	332	0%

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are projected to remain flat in FY2019.
- ↑ Contractuals (7X) increased slightly to reflect an increase in Radio Fees (71965).

Lake County Revenue Budget Comparison Report - Five Year History

F267 Coroner Fees County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A42045	Cremation Permit Fees	-	4,915	48,294	-	-	36,532	-
A42X	Licenses & Permits	-	4,915	48,294	-	-	36,532	-
A46010	Fees	158,055	122,157	210	135,000	135,000	3,481	135,000
A46X	Charges for Services	158,055	122,157	210	135,000	135,000	3,481	135,000
A48010	Interest	304	601	165	300	300	158	300
AHM	Miscellaneous .	304	601	165	300	300	158	300
AH4X	Total Revenue	158,359	127,673	48,669	135,300	135,300	40,171	135,300

Lake County Expense Budget Comparison Report - Five Year History

F267 Coroner Fees County Coroner_M35X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A61010	Office Supplies	8,390	8,848	8,808	9,000	9,000	3,058	9,000
A61020	Computer Supplies	240	-	-	-	-	-	-
A61040	Operational Supplies	12,619	16,768	19,820	20,000	20,000	23,243	20,000
A61060	Clothing And Uniforms	3,612	3,568	15,736	7,000	7,000	6,857	7,000
A61110	Tool Allowance	105	-	-	-	-	1,800	-
A61120	Outreach Supplies	-	-	6,237	6,000	6,000	991	6,000
A62010	Medical Supplies	56	6,467	251	-	-	-	-
A64030	Firearms and bulletproof vests	-	115	4,220	1,500	1,500	-	1,500
A65020	Laboratory Supplies	37	-	47	-	-	3,923	-
A65090	Gasoline	11,034	6,756	11,148	15,000	15,000	10,697	15,000
AH6X Commodities		36,093	42,521	66,268	58,500	58,500	50,570	58,500
A71150	Consultants	-	-	-	-	-	750	-
A71230	Software & Online Services	-	2,400	2,293	12,000	12,000	12,361	12,000
A71310	Laboratory Fees	-	46,417	-	-	-	-	-
A71450	Mileage Reimbursement	-	-	233	-	-	-	-
A71500	Trips And Training	17,851	8,906	14,755	20,000	20,000	13,884	20,000
A71620	Laundry And Cleaning	3,368	9,290	12,500	12,000	12,000	8,450	12,000
A71650	Security Services	-	670	-	-	-	-	-
A71810	Dues And Subscriptions	3,760	4,388	5,190	6,500	6,500	6,178	6,500
A71830	Transcripts _A71830	-	-	1,298	-	-	-	-
A71840	Publications & Legal Notices	-	-	10	8,000	8,000	-	8,000
A71910	Gas For Heating	-	-	1	-	-	-	-
A71940	Telephone	2,784	-	-	-	-	-	-
A71950	Cellular Phones	523	6,603	3,799	7,000	7,000	4,506	7,000
A71965	Radio Fees	-	2,038	3,864	4,000	4,000	1,932	4,332
A71970	Courier Services	385	1,005	216	1,000	1,000	173	1,000
A72210	Motor Vehicle Maintenance & Repairs	5,712	9,959	10,116	7,000	7,000	3,599	7,000
A72260	Office Equip Maintenance And Repairs	689	-	-	-	-	-	-
A72280	Equipment Maintenance	2,200	1,184	2,570	3,000	3,000	836	3,000
A72520	Record Storage	-	1,716	1,839	2,000	2,000	1,334	2,000
A72530	Equipment Rental	1,796	2,935	2,754	3,000	3,000	2,525	3,000
A72560	All Other Rentals	-	-	-	-	-	1,460	-
A79950	All Other Miscellaneous	7,679	-	211	-	-	-	-
AH7X Contractuals		46,747	97,511	61,651	85,500	85,500	57,988	85,832
A84030	Computer Equipment	1,236	-817	8,273	-	-	-	-
A84050	Laboratory Equipment	474	19,737	6,235	10,000	10,000	-	10,000
A84060	Furniture And Office Equipment	5,003	2,689	-	-	-	-	-
AH8X Capital Expenditures		6,713	21,608	14,508	10,000	10,000	-	10,000
AHEX Total Expenses		89,552	161,641	142,427	154,000	154,000	108,558	154,332

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	957,396	1,000,000	1,000,000	1,000,000	0	0%
AHM Miscellaneous	330	6,000	6,000	1,000	(5,000)	-83%
AH4X Total Revenue	957,725	1,006,000	1,006,000	1,001,000	(5,000)	0%
AH5X Personnel	509,490	533,671	533,671	554,503	20,832	4%
AH6X Commodities	6,169	29,000	29,000	29,000	0	0%
AH74X Benefits	167,975	175,669	175,669	188,834	13,166	7%
AH7X Contractuals	431,458	684,508	781,149	726,823	42,315	6%
AH8X Capital Expenditures	30,864	166,700	166,700	179,200	12,500	7%
AHEX Total Expenses	1,145,955	1,589,547	1,686,188	1,678,361	88,813	6%

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) are expected to be essentially flat in FY2019.
- ↑ Personnel costs (5x) increased due to merit and proficiency increases for Court Administration staff.
- ↑ Benefit costs (74x) increased due to the projected HLD increase across the County.
- ↓ Data Processing (71210) decreased \$70,000 as Criminal Records Information Management System (CRIMS) maintenance costs are projected to be less in FY2019.
- ↑ Software and Online Services (71230) increased \$27,315 for Wayfinding software and Bench Book software for the court tower.
- ↑ Miscellaneous Contractual Services (79940) increased \$85,000 largely due to software license increases and court case displays outside courtrooms in the court tower.

Lake County Revenue Budget Comparison Report - Five Year History

F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A43040	Traffic Fees	-	-	-	-	-	1,380	-
A43X	Fines and Forfeitures	-	-	-	-	-	1,380	-
A46010	Fees	1,095,613	989,494	957,396	1,000,000	1,000,000	1,104,872	1,000,000
A46X	Charges for Services	1,095,613	989,494	957,396	1,000,000	1,000,000	1,104,872	1,000,000
A48010	Interest	3,544	9,339	330	6,000	6,000	2,543	1,000
AHM	Miscellaneous	3,544	9,339	330	6,000	6,000	2,543	1,000
AH4X	Total Revenue	1,099,156	998,833	957,725	1,006,000	1,006,000	1,108,794	1,001,000

Lake County Expense Budget Comparison Report - Five Year History

F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	522,797	513,007	509,490	532,646	532,646	452,370	553,449
A51140	Overtime Salaries And Wages	701	695	-	1,025	1,025	-	1,054
A51180	Special Pay	30	32	-	-	-	-	-
A51210	Performance Appraisals	2,158	2,164	-	-	-	-	-
A51220	Vacation payout	-	3,212	-	-	-	-	-
A51230	Sick Payout	-	8,371	-	-	-	-	-
AH5X Personnel		525,686	527,482	509,490	533,671	533,671	452,370	554,503
A61020	Computer Supplies	12,666	2,151	713	16,500	16,500	80	16,500
A61030	Books Manuals And Periodicals	-	-	-	500	500	-	500
A61040	Operational Supplies	11,957	7,207	5,456	12,000	12,000	6,815	12,000
AH6X Commodities		24,623	9,358	6,169	29,000	29,000	6,895	29,000
A74080	H/L/D Employee Benefits	92,960	82,207	78,656	81,049	81,049	79,979	102,499
A74100	Retirement Benefits/FICA	39,557	39,624	37,873	40,826	40,826	33,098	42,419
A74110	Retirement Benefits/IMRF	55,749	54,307	51,445	53,794	53,794	43,633	43,917
AH74X Benefits		188,266	176,138	167,975	175,669	175,669	156,711	188,834
A71150	Consultants	162,992	3,200	67,716	100,000	136,641	-	100,000
A71210	Data Processing	30,646	130,709	21,702	100,000	100,000	9,661	30,000
A71230	Software & Online Services	35,654	42,478	43,897	97,685	97,685	28,180	125,000
A71450	Mileage Reimbursement	85	741	354	250	250	188	250
A71470	Employee Relations	-	-	-	150	150	-	150
A71500	Trips And Training	5,767	2,946	6,958	15,000	15,000	3,334	15,000
A71810	Dues And Subscriptions	10,325	3,822	5,324	7,500	7,500	5,157	7,500
A71955	Cell Phone Allowance	1,320	1,320	1,320	1,320	1,320	1,100	1,320
A71960	Data/Telecommunications	13,150	9,953	9,584	26,000	26,000	8,229	26,000
A72140	Unemployment Compensation	510	510	510	510	510	510	510
A72170	Liability And Work Comp Insurance	1,150	1,150	1,150	1,150	1,150	1,150	1,150
A72280	Equipment Maintenance	-	-	-	500	500	388	500
A73195	Indirect Cost Allocations	14,943	15,184	15,743	15,743	15,743	15,743	15,743
A79920	Transfers Other Funds	135,080	135,399	140,000	140,000	140,000	-	140,000
A79940	Miscell Contractual Services	19,484	50,897	117,200	178,700	238,700	78,029	263,700
AH7X Contractuals		431,107	398,309	431,458	684,508	781,149	151,669	726,823
A84030	Computer Equipment	115,874	190,889	30,864	166,700	166,700	61,329	179,200
A84060	Furniture And Office Equipment	-	5,214	-	-	-	-	-
AH8X Capital Expenditures		115,874	196,103	30,864	166,700	166,700	61,329	179,200
AH9X Total Expenses		1,285,557	1,307,390	1,145,955	1,589,547	1,686,188	828,973	1,678,361

**Lake County
Budget for Fiscal Year 2019
Court Automation
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
256	32X	71150	Consultants	
			Justice Case Management System Project	100,000
256	32X	71230	Software Maintenance	
			Docket Display Support & Maintenance	1,100
			Wireless Maintenance for Courtrooms & Juvenile	17,225
			Desktop PC Licenses and Maintenance	20,000
			Employee Performance Management	15,000
			Backup and Recovery Software	3,500
			Website Maintenance	3,500
			Sign-Language Interpreting	5,200
			Phone Conference System License	6,000
			Jury System Maintenance	17,000
			Misc Software Licenses & Maintenance	36,475

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	38,788	41,000	41,000	36,000	(5,000)	-12%
AHM Miscellaneous	411,458	426,000	426,000	1,001,000	575,000	135%
AH4X Total Revenue	450,246	467,000	467,000	1,037,000	570,000	122%
AH7X Contractuals	264,315	334,540	334,540	381,500	46,960	14%
AH8X Capital Expenditures	5,471	0	0	0	0	0%
AHEX Total Expenses	269,785	334,540	334,540	381,500	46,960	14%

BUDGET HIGHLIGHTS:

- ↑ Revenues (4X) are expected to increase \$570,000 due to an increase in the Document Storage Flat Fee (48100) in FY2018 that was not anticipated in the FY2018 budget. All other revenues are projected to be relatively flat.
- ↑ Computer Services (71220) increased \$7,960 for software licensing and services for various applications related to document imaging and web design.
- ↑ Equipment Maintenance (72280) increased to \$14,000 based upon anticipated equipment repair and maintenance costs for FY2019.
- ↑ Miscellaneous Contractual Services (79940) increased \$25,000 based upon the anticipated need for microfilming services in FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

F258 Court Document Storage Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45333	Grants - State	47,832	11,958	-	-	-	-	-
A45X	Intergovernmental	47,832	11,958	-	-	-	-	-
A46280	Photograph Fee's	-	13,035	27,270	25,000	25,000	21,195	25,000
A46805	Enhanced Public Access & E-filing	11,560	11,560	11,518	16,000	16,000	10,137	11,000
A46X	Charges for Services	11,560	24,595	38,788	41,000	41,000	31,332	36,000
A48010	Interest	330	870	742	1,000	1,000	884	1,000
A48100	Document Storage Flat Fee	467,499	419,619	410,716	425,000	425,000	1,032,322	1,000,000
AHM	Miscellaneous	467,168	420,489	411,458	426,000	426,000	1,033,206	1,001,000
AH4X	Total Revenue	526,560	457,042	450,246	467,000	467,000	1,064,538	1,037,000

Lake County Expense Budget Comparison Report - Five Year History

F258 Court Document Storage Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	133,748	-	-	-	-	-	-
AH5X Personnel		133,748	-	-	-	-	-	-
A74080	H/L/D Employee Benefits	8,693	-	-	-	-	-	-
A74100	Retirement Benefits/FICA	9,267	-	-	-	-	-	-
A74110	Retirement Benefits/IMRF	14,308	-	-	-	-	-	-
AH74X Benefits		32,268	-	-	-	-	-	-
A71150	Consultants	60,000	21,720	7,672	-	-	5,956	-
A71220	Computer Services	791,000	511,471	45,343	152,040	152,040	1,099	160,000
A71500	Trips And Training	26,400	-	-	7,500	7,500	-	7,500
A72280	Equipment Maintenance	-	-	-	-	-	-	14,000
A72510	Building Rentals	16,429	16,429	-	-	-	-	-
A73195	Indirect Cost Allocations	19,433	19,433	-	-	-	-	-
A79940	Miscell Contractual Services	128,146	148,240	211,300	175,000	175,000	149,575	200,000
A79950	All Other Miscellaneous	-	-	-	-	-	10,942	-
AH7X Contractuals		1,041,407	717,292	264,315	334,540	334,540	167,572	381,500
A84030	Computer Equipment	60,748	5,471	5,471	-	-	-	-
AH8X Capital Expenditures		60,748	5,471	5,471	-	-	-	-
AH8X Total Expenses		1,268,170	722,763	269,785	334,540	334,540	167,572	381,500

**Lake County
Budget for Fiscal Year 2019
Court Document Storage
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
258	31X	79940	Miscellaneous Contractual Services Microfilming Services	200,000

Law and Judicial Committee

Electronic Citation

DEPARTMENT PURPOSE: Proceeds from the dedicated Electronic Citation fee are used to defray the expense of establishing and maintaining electronic citations in the Office of the Circuit Court Clerk.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	75,544	90,000	90,000	60,000	(30,000)	-33%
AHM Miscellaneous	856	1,000	1,000	1,000	0	0%
AH4X Total Revenue	76,400	91,000	91,000	61,000	(30,000)	-33%

BUDGET HIGHLIGHTS:

- ↓ Electronic Citation Fees (46010) decreased \$30,000 based on receipts in recent fiscal years and current activity.
- ❖ Expenses are not budgeted for this fund in FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

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

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	96,382	85,602	75,544	90,000	90,000	54,246	60,000
A46X	Charges for Services	96,382	85,602	75,544	90,000	90,000	54,246	60,000
A48010	Interest	1,030	2,485	856	1,000	1,000	920	1,000
AHM	Miscellaneous .	1,030	2,485	856	1,000	1,000	920	1,000
AH4X	Total Revenue	97,411	88,087	76,400	91,000	91,000	55,166	61,000

Lake County Expense Budget Comparison Report - Five Year History

F257 Circuit Clerk Electronic Citation Fund Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79940	Miscell Contractual Services	7,500	35,000	-	-	-	-	-
AH7X	Contractuals	7,500	35,000	-	-	-	-	-
AHEX	Total Expenses	7,500	35,000	-	-	-	-	-

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	553,810	2,200,000	2,200,000	2,070,000	(130,000)	-6%
AHM Miscellaneous	1,336	2,000	2,000	2,000	0	0%
AH4X Total Revenue	555,146	2,202,000	2,202,000	2,072,000	(130,000)	-6%
AH7X Contractuals	553,810	2,202,000	2,202,000	2,072,000	(130,000)	-6%
AHEX Total Expenses	553,810	2,202,000	2,202,000	2,072,000	(130,000)	-6%

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. Based on FY2018 trending performance measures, FY2019 recordings are projected to be 90,000 recordings, down from a projected 100,000 for FY2018.
- ❖ 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 (F101) to offset costs of the GIS program. For FY2019 that amount will be \$2,070,000 which goes to the County Board’s budget as revenue in Transfers from Other Funds (49920).

Lake County Revenue Budget Comparison Report - Five Year History

F264 GIS Automation Fee Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46930	GIS Fees	575,104	585,382	553,810	2,200,000	2,200,000	1,327,050	2,070,000
A46X	Charges for Services	575,104	585,382	553,810	2,200,000	2,200,000	1,327,050	2,070,000
A48010	Interest	804	2,634	1,336	2,000	2,000	1,260	2,000
AHM	Miscellaneous .	804	2,634	1,336	2,000	2,000	1,260	2,000
AH4X	Total Revenue	575,908	588,016	555,146	2,202,000	2,202,000	1,328,310	2,072,000

Lake County Expense Budget Comparison Report - Five Year History
For Budget Years: FY2015,FY2016,FY2017 and FY2018

GIS Automation Fee Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	575,104	585,382	553,810	2,202,000	2,202,000	-	2,072,000
AH7X	Contractuals	575,104	585,382	553,810	2,202,000	2,202,000	-	2,072,000
AHEX	Total Expenses	575,104	585,382	553,810	2,202,000	2,202,000	-	2,072,000

Health and Community Services Committee

HUD Grants

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	3,985,981	4,684,906	7,285,824	5,744,457	1,059,551	23%
A46X Charges for Services	3,400	10,024	10,024	12,263	2,239	22%
A49X Transfers	31,717	61,717	61,717	62,700	983	2%
AH4X Total Revenue	4,021,098	4,756,647	7,357,565	5,819,420	1,062,773	22%
AH5X Personnel	484,534	459,221	459,221	526,533	67,312	15%
AH6X Commodities	5,832	15,255	15,255	12,255	(3,000)	-20%
AH74X Benefits	200,915	186,766	186,766	225,397	38,632	21%
AH7X Contractuals	3,512,019	4,095,405	7,802,921	5,050,941	955,536	23%
AH8X Capital Expenditures	3,214	0	0	4,294	4,294	0%
AHEX Total Expenses	4,206,515	4,756,647	8,464,163	5,819,420	1,062,773	22%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	8	8	8
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Revenues (4X) increased \$1,062,773 largely due to an unexpected 50% increase HOME revenue (45050) and recognition of additional spending capacity for closing out the Neighborhood Stabilization Program grants (CDBG revenue 45040). However, ESG Revenue (45045) and Continuum of Care (CoC) federal grants (45334) decreased \$304,670 as ESG reverted to its typical annual amount and HUD reduced the CoC grants.
- ↑ Charges for Services (46X) are 22% higher due to an increase in User Fees (47150) based on historical actuals.
- ↑ Personnel (5X) increased due to the funding of an Accountant position in FY2019. This position was unfunded and outsourced for FY2018.
- ↑ Contractuals (7X) are projected to increase as the amount of Pass Thru Grants (72990) increased from FY2018. Previously, these amounts were budgeted in All Other Miscellaneous (79950).
- ❖ Capital Expenditures (8X) consists of computer equipment per the IT Replacement plan.

PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected	FY2019 Target
Lake County Affordable Housing Program Units	47	10	4	4	5
Total Affordable Housing Units	125	89	64	75	100
Housing Projects Monitored Within Cycle	53%	25%	0%	0%	35%
Human Service Agencies Using ServicePoint	25	25	32	35	43
People Without a Home Rapidly Rehoused	208	59	55	60	65
Non-Profit Agency Funding (Thousands)	\$782	\$1,142	\$2,076	\$2,100	\$2,200
Local Economic Development Projects (Thousands)	\$456	\$503	\$94	\$55	\$319

Lake County Revenue Budget Comparison Report - Five Year History

F740 HUD Grants Grants

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45040	CDBG Revenue	2,814,264	4,635,361	1,983,574	2,633,632	5,157,348	1,070,943	3,470,150
A45045	ESG Revenue	-	-	159,181	360,332	360,332	69,528	216,362
A45050	HOME Revenue	1,109,223	1,711,656	886,762	1,157,197	1,157,197	174,605	1,684,900
A45280	Salary Reimbursement	620	-	-	-	-	-	-
A45310	Grants Department of Human Services	-	-	38,647	37,449	37,449	37,449	37,449
A45330	Grants - Other	-	12,503	58,726	75,000	75,000	80,315	75,000
A45332	Grants - County	-	-	30,000	-	-	2,156	-
A45334	Grants - Federal	-	-	615,448	421,296	498,498	231,257	260,596
A45360	Program Income - Loans	583,542	740,490	213,644	-	-	203,793	-
A45X Intergovernmental		4,507,648	7,100,010	3,985,981	4,684,906	7,285,824	1,870,046	5,744,457
A47150	User Fee	-	-	3,400	10,024	10,024	12,886	12,263
A46X Charges for Services		-	-	3,400	10,024	10,024	12,886	12,263
A49920	Transfers From Other Funds	-	-	31,717	61,717	61,717	6,408	62,700
A49X Transfers		-	-	31,717	61,717	61,717	6,408	62,700
AH4X Total Revenue		4,507,648	7,100,010	4,021,098	4,756,647	7,357,565	1,889,339	5,819,420

Lake County Expense Budget Comparison Report - Five Year History

F740 HUD Grants Grants

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	398,527	419,456	478,217	456,536	456,536	368,830	523,771
A51140	Overtime Salaries And Wages	3,265	1,002	1,251	2,685	2,685	193	2,762
A51220	Vacation payout	3,318	859	5,066	-	-	-	-
A51240	Opt Out Premium	1,500	865	-	-	-	-	-
AH5X Personnel		406,611	422,183	484,534	459,221	459,221	369,023	526,533
A61010	Office Supplies	2,696	2,716	2,003	6,055	6,055	1,400	6,055
A61020	Computer Supplies	913	454	712	6,500	6,500	2,007	3,500
A61030	Books Manuals And Periodicals	-	42	490	200	200	35	200
A61040	Operational Supplies	901	310	2,573	2,500	2,500	54	2,500
A65180	Miscellaneous Commodities	20,474	-	54	-	-	-	-
AH6X Commodities		24,985	3,522	5,832	15,255	15,255	3,496	12,255
A74080	H/L/D Employee Benefits	74,128	87,884	120,895	105,346	105,346	94,179	143,845
A74100	Retirement Benefits/FICA	28,727	30,114	33,777	35,130	35,130	25,251	40,069
A74110	Retirement Benefits/IMRF	40,729	41,357	46,244	46,290	46,290	33,368	41,483
AH74X Benefits		143,585	159,355	200,915	186,766	186,766	152,798	225,397
A71230	Software & Online Services	-	36,000	11,930	46,690	46,690	36,745	46,690
A71370	Reimbursable Charges	-	-	283	-	-	208	-
A71450	Mileage Reimbursement	2,700	5,289	3,631	4,167	4,167	2,744	4,500
A71500	Trips And Training	8,225	13,993	13,383	17,858	17,858	11,045	18,845
A71520	Training	-	182	-	-	-	16	-
A71810	Dues And Subscriptions	5,082	2,564	683	6,000	6,000	400	5,000
A71840	Publications & Legal Notices	5,572	2,650	2,666	3,800	3,800	1,567	3,800
A71950	Cellular Phones	1,636	680	801	720	720	446	720
A72140	Unemployment Compensation	1,755	2,855	-	429	429	-	429
A72170	Liability And Work Comp Insurance	11,843	16,074	-	7,788	7,788	-	7,788
A72530	Equipment Rental	4,200	4,704	5,168	6,300	6,300	1,887	6,300
A72820	Postage	477	628	339	500	500	-	500
A72840	Temporary Employment Services	-	-	4,000	38,681	38,681	21,986	26,500
A72940	All Other Fees	-	-	6,873	-	-	-	-
A72990	Pass Thru Grants	-	-	2,932,279	3,735,442	7,442,958	1,958,190	4,684,840
A73180	Regulatory Survey, Studies and Compliance Services	-	-4,920	-	-	-	-	-
A73195	Indirect Cost Allocations	64,982	88,147	118,919	102,358	102,358	-	103,003
A79920	Transfers Other Funds	12,299	26,088	23,119	35,000	35,000	-	35,000
A79940	Miscell Contractual Services	50,547	74,611	68,272	82,253	82,253	6,158	79,429
A79950	All Other Miscellaneous	3,761,509	5,790,266	319,673	7,419	7,419	18	27,597
AH7X Contractuals		3,930,826	6,059,810	3,512,019	4,095,405	7,802,921	2,041,407	5,050,941
A84030	Computer Equipment	-	3,071	3,214	-	-	-	4,294
AH8X Capital Expenditures		-	3,071	3,214	-	-	-	4,294
AH9X Total Expenses		4,506,006	6,647,942	4,206,515	4,756,647	8,464,163	2,566,725	5,819,420

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	434,080	400,000	400,000	410,000	10,000	3%
AHM Miscellaneous	30,781	25,800	25,800	25,800	0	0%
AH4X Total Revenue	464,861	425,800	425,800	435,800	10,000	2%
AH5X Personnel	131,725	138,196	138,196	142,532	4,336	3%
AH6X Commodities	94,592	100,500	100,500	100,500	0	0%
AH74X Benefits	61,392	63,295	63,295	76,011	12,716	20%
AH7X Contractuals	149,385	151,853	151,853	147,057	(4,796)	-3%
AH7X Total Expenses	437,094	453,843	453,843	466,100	12,257	3%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	3	3	3
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ↑ Law Library Fees (46010) increased \$10,000 based upon recent activity.
- ❖ This fund includes a \$67,000 transfer to the General Fund (F101).

Lake County Revenue Budget Comparison Report - Five Year History

F252 Law Library Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	292,892	412,608	434,080	400,000	400,000	340,235	410,000
A46X	Charges for Services	292,892	412,608	434,080	400,000	400,000	340,235	410,000
A48010	Interest	233	1,539	801	800	800	600	800
A49910	All Other Miscellaneous Revenue	30,299	29,924	29,980	25,000	25,000	18,445	25,000
AHM	Miscellaneous	30,532	31,463	30,781	25,800	25,800	19,045	25,800
AH4X	Total Revenue	323,424	444,071	464,861	425,800	425,800	359,280	435,800

Lake County Expense Budget Comparison Report - Five Year History

F252 Law Library Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	134,132	138,264	131,699	137,986	137,986	105,565	142,317
A51140	Overtime Salaries And Wages	-	45	26	210	210	-	216
A51180	Special Pay	-	-	-	-	-	2	-
A51220	Vacation payout	-	-	-	-	-	6,108	-
AH5X Personnel		134,132	138,309	131,725	138,196	138,196	111,674	142,532
A61010	Office Supplies	365	61	-	400	400	-	400
A61030	Books Manuals And Periodicals	98,792	100,063	94,508	100,000	100,000	91,597	100,000
A61040	Operational Supplies	63	64	84	100	100	30	100
AH6X Commodities		99,221	100,189	94,592	100,500	100,500	91,627	100,500
A74080	H/L/D Employee Benefits	43,323	44,318	38,523	38,792	38,792	35,452	53,818
A74100	Retirement Benefits/FICA	9,832	10,148	9,692	10,572	10,572	8,141	10,904
A74110	Retirement Benefits/IMRF	13,822	13,878	13,177	13,930	13,930	10,749	11,289
AH74X Benefits		66,977	68,344	61,392	63,295	63,295	54,341	76,011
A71220	Computer Services	13,897	14,578	15,295	16,500	16,500	12,056	20,000
A71230	Software & Online Services	2,500	2,550	2,601	2,700	2,700	2,653	2,700
A71810	Dues And Subscriptions	373	262	267	450	450	314	450
A71960	Data/Telecommunications	1,312	1,234	1,131	1,250	1,250	823	1,250
A72140	Unemployment Compensation	306	306	107	107	107	107	230
A72170	Liability And Work Comp Insurance	2,846	2,846	2,846	2,846	2,846	2,846	5,127
A72260	Office Equip Maintenance And Repairs	592	-	-	-	-	-	-
A72530	Equipment Rental	4,233	3,436	3,138	4,000	4,000	3,388	4,000
A73195	Indirect Cost Allocations	57,989	60,363	57,000	57,000	57,000	57,000	46,300
A79920	Transfers Other Funds	67,000	67,000	67,000	67,000	67,000	-	67,000
AH7X Contractuals		151,048	152,575	149,385	151,853	151,853	79,187	147,057
AH6X Total Expenses		451,379	459,418	437,094	453,843	453,843	336,829	466,100

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	9,847,112	9,815,113	9,815,113	10,032,214	217,101	2%
A45X Intergovernmental	1,257,819	633,700	633,700	659,100	25,400	4%
AHM Miscellaneous	97,626	116,545	116,545	65,840	(50,705)	-44%
AH4X Total Revenue	11,202,558	10,565,358	10,565,358	10,757,154	191,796	2%
AH6X Commodities	1,507,501	2,029,900	2,284,400	2,091,000	61,100	3%
AH7X Contractuals	1,013,693	1,264,000	1,557,200	1,335,600	71,600	6%
AH8X Capital Expenditures	11,391,058	7,271,458	20,876,600	7,330,554	59,096	1%
AHEX Total Expenses	13,912,252	10,565,358	24,718,200	10,757,154	191,796	2%

BUDGET HIGHLIGHTS:

- ↑ The State of Illinois projects Tax Revenues (41X) to increase \$217,101.
- ↑ Intergovernmental (45X) revenues increased \$25,400 due to the timing of construction projects.
- ↑ Expenses for Commodities (6X), Contractuals (7X), and Capital (8X) increased slightly based on the approved project schedule of road projects in FY2019.
- ❖ 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

F268 Motor Fuel Tax Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41230	Motor Fuel Tax Allotments	9,345,328	10,079,996	9,847,112	9,815,113	9,815,113	7,577,574	10,032,214
A41X	Taxes	9,345,328	10,079,996	9,847,112	9,815,113	9,815,113	7,577,574	10,032,214
A45400	Revenue From Other Government Bodies	497,993	78,235	548,482	-	-	449,303	-
A45410	DOT Signs and Markings Revenue	119,275	113,134	125,250	131,500	131,500	76,721	138,100
A45430	DOT Signal Maintenance Rev	466,912	563,935	584,088	502,200	502,200	371,036	521,000
A45X	Intergovernmental	1,084,180	755,305	1,257,819	633,700	633,700	897,059	659,100
A46830	Service Station	125	-	-	-	-	-	-
A46X	Charges for Services	125	-	-	-	-	-	-
A48010	Interest	48,794	47,710	97,626	116,545	116,545	172,446	65,840
AHM	Miscellaneous	48,794	47,710	97,626	116,545	116,545	172,446	65,840
AH4X	Total Revenue	10,478,427	10,883,010	11,202,558	10,565,358	10,565,358	8,647,079	10,757,154

Lake County Expense Budget Comparison Report - Five Year History

F268 Motor Fuel Tax Division of Transportation

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A65030	Highway Materials	1,314,890	1,599,670	1,507,501	2,029,900	2,284,400	554,004	2,091,000
AH6X Commodities		1,314,890	1,599,670	1,507,501	2,029,900	2,284,400	554,004	2,091,000
A79940	Miscell Contractual Services	1,185,600	1,023,766	1,013,693	1,264,000	1,557,200	635,491	1,335,600
AH7X Contractuals		1,185,600	1,023,766	1,013,693	1,264,000	1,557,200	635,491	1,335,600
A85020	Roads & Road Constr & Maintenance	5,740,301	3,595,950	11,391,058	7,271,458	20,876,600	2,922,165	7,330,554
AH8X Capital Expenditures		5,740,301	3,595,950	11,391,058	7,271,458	20,876,600	2,922,165	7,330,554
AH6X Total Expenses		8,240,792	6,219,386	13,912,252	10,565,358	24,718,200	4,111,661	10,757,154

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	130,841	124,500	124,500	124,500	0	0%
AHM Miscellaneous	137	500	500	200	(300)	-60%
AH4X Total Revenue	130,978	125,000	125,000	124,700	(300)	0%
AH7X Contractuals	157,983	160,000	160,000	160,000	0	0%
AHEX Total Expenses	157,983	160,000	160,000	160,000	0	0%

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are projected to be essentially flat for FY2019.
- ❖ Expenses are projected to be flat in FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

F255 Neutral Site Custody Exchange Fee Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A46010	Fees	135,666	128,538	130,841	124,500	124,500	102,498	124,500
A46X	Charges for Services	135,666	128,538	130,841	124,500	124,500	102,498	124,500
A48010	Interest	524	1,283	137	500	500	319	200
AHM	Miscellaneous .	524	1,283	137	500	500	319	200
AH4X	Total Revenue	136,190	129,821	130,978	125,000	125,000	102,817	124,700

Lake County Expense Budget Comparison Report - Five Year History
For Budget Years: FY2015,FY2016,FY2017 and FY2018

F255 Neutral Site Custody Exchange Fee Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY19
A79940	Miscell Contractual Services	166,622	180,000	157,983	160,000	160,000	108,663	160,000
AH7X	Contractuals	166,622	180,000	157,983	160,000	160,000	108,663	160,000
AHEX	Total Expenses	166,622	180,000	157,983	160,000	160,000	108,663	160,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	1,772,875	1,834,000	1,834,000	1,726,500	(107,500)	-6%
AHM Miscellaneous	9,432	1,119	1,119	1,119	0	0%
AH4X Total Revenue	1,782,307	1,835,119	1,835,119	1,727,619	(107,500)	-6%
AH6X Commodities	111,614	144,000	183,083	144,000	0	0%
AH7X Contractuals	1,250,870	1,959,242	1,962,842	2,244,700	285,458	15%
AH8X Capital Expenditures	80,738	166,000	228,860	141,000	(25,000)	-15%
AHEX Total Expenses	1,443,221	2,269,242	2,374,785	2,529,700	260,458	11%

BUDGET HIGHLIGHTS:

- ▼ Various revenues are projected to decline in FY2019 based upon current activity. Examples include: GPS fees (46755), which decreased by \$5,500; Probation Services Operations fees (46763), which decreased by \$45,000; and Probation – Conditional Discharge fees (46767), which decreased by \$50,000.
- ❖ Probation Services fees (46765) and Probation – Pretrial fees (46766) are projected to remain flat.
- ▼ Trips and Training (71500) decreased by \$11,000, as the EPIC training for adult and juvenile probation staff is projected to cost less in FY2019.
- ▲ Transfers Other Funds (79920) increased to \$236,458, for a total transfer of \$1,100,000 to Circuit Courts in Fund 101 and Hulse Detention Center. The FY2019 amount is nearly the same as the amounts transferred in FY2010 and FY2011.
- ▲ Miscellaneous Contractual Services (79940) increased \$60,000 for the planned use of the Crime Victim Service Fee dollars.
- ▼ Motor Vehicles (83010) decreased \$25,000 due to fewer vehicle replacements in FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

F250 Probation Services Fee . Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46755	GPS	13,265	11,605	4,145	9,000	9,000	1,800	3,500
A46761	Crime Victims Service Fee	43,190	44,153	35,297	38,000	38,000	27,802	35,000
A46763	Probation Services Operations	309,577	278,853	250,085	260,000	260,000	181,122	215,000
A46764	Probation Services - Order of Protections	3,939	3,565	3,189	2,000	2,000	2,517	3,000
A46765	Probation Service Fees	1,223,932	1,219,443	992,568	1,050,000	1,050,000	765,119	1,050,000
A46766	Probation - Pretrial	103,624	130,560	143,273	130,000	130,000	105,327	130,000
A46767	Probation - Conditional Discharge	248,269	228,148	216,249	210,000	210,000	138,479	160,000
A46768	Probation - Court Supervision	46,987	48,854	43,254	45,000	45,000	33,070	40,000
A46769	Probation - Conditional Supervision	120,149	102,398	84,814	90,000	90,000	61,868	90,000
A46X Charges for Services		2,112,933	2,067,579	1,772,875	1,834,000	1,834,000	1,317,104	1,726,500
A48010	Interest	6,055	16,121	9,388	1,119	1,119	5,771	1,119
A49910	All Other Miscellaneous Revenue	434	468	44	-	-	-	-
AHM Miscellaneous .		6,490	16,589	9,432	1,119	1,119	5,771	1,119
AH4X Total Revenue		2,119,423	2,084,169	1,782,307	1,835,119	1,835,119	1,322,875	1,727,619

Lake County Expense Budget Comparison Report - Five Year History

F250 Probation Services Fee . Circuit Courts_M32X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A61010	Office Supplies	1,331	761	758	4,000	4,000	651	4,000
A61020	Computer Supplies	13,970	7,578	5,385	20,000	54,995	500	20,000
A61030	Books Manuals And Periodicals	-	3,627	-	-	-	-	-
A61040	Operational Supplies	28,524	26,395	24,517	25,000	29,088	14,896	25,000
A65020	Laboratory Supplies	-	51,358	65,236	75,000	75,000	48,314	75,000
A65090	Gasoline	20,713	14,366	15,717	20,000	20,000	12,254	20,000
AH6X Commodities		64,538	104,085	111,614	144,000	183,083	76,615	144,000
A71220	Computer Services	14,950	19,346	30,634	82,200	85,800	37,124	82,200
A71230	Software & Online Services	64,322	70,555	58,042	92,000	92,000	48,518	92,000
A71450	Mileage Reimbursement	1,747	865	387	2,000	2,000	273	2,000
A71500	Trips And Training	11,163	10,475	16,468	92,000	92,000	19,790	81,000
A71810	Dues And Subscriptions	987	1,485	2,125	1,500	1,500	920	1,500
A71950	Cellular Phones	14,832	14,255	14,171	28,000	28,000	16,910	28,000
A72040	Adult Residential Treatment	121,204	242,170	139,227	300,000	300,000	99,857	300,000
A72210	Motor Vehicle Maintenance & Repairs	17,926	13,041	14,942	18,000	18,000	10,212	18,000
A72280	Equipment Maintenance	1,182	542	617	2,000	2,000	238	2,000
A72940	All Other Fees	104,232	111,593	108,975	138,000	138,000	57,965	138,000
A79920	Transfers Other Funds	5,000	863,542	863,542	863,542	863,542	-	1,100,000
A79940	Miscell Contractual Services	66,865	64,668	1,742	340,000	340,000	68,085	400,000
AH7X Contractuals		424,409	1,412,539	1,250,870	1,959,242	1,962,842	359,891	2,244,700
A83010	Motor Vehicles	87,660	95,494	61,491	96,000	96,000	44,318	71,000
A84030	Computer Equipment	31,456	112,031	19,247	70,000	121,781	56,575	70,000
A84060	Furniture And Office Equipment	-	-	-	-	11,079	12,129	-
AH8X Capital Expenditures		119,116	207,525	80,738	166,000	228,860	113,022	141,000
AHEX Total Expenses		608,064	1,724,149	1,443,221	2,269,242	2,374,785	549,528	2,529,700

**Lake County
 Budget for Fiscal Year 2019
 Probation Services Fee
 Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
216	32X	72940	All Other Fees Psychological Services	138,000
216	32X	79940	Misc Contractual Services Volunteer Contract with College of Lake Co Crime Victims Service Program Activities	100,000 240,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	965,301	1,486,553	1,486,553	1,350,000	(136,553)	-9%
AHM Miscellaneous	802	3,715	3,715	3,715	0	0%
AH4X Total Revenue	966,102	1,490,268	1,490,268	1,353,715	(136,553)	-9%
AH5X Personnel	608,976	724,632	724,632	675,509	(49,124)	-7%
AH6X Commodities	2,697	8,000	8,000	8,000	0	0%
AH74X Benefits	259,162	295,199	295,199	282,326	(12,873)	-4%
AH7X Contractuals	242,070	326,537	326,537	322,429	(4,108)	-1%
AH8X Capital Expenditures	41,619	65,609	65,609	65,609	0	0%
AHEX Total Expenses	1,154,526	1,419,977	1,419,977	1,353,872	(66,105)	-5%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	14	12	12*
Part Time	1	1	1

* one clerk position is unfunded

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. Based on FY2018 trending performance measures, FY2019 recordings are projected to be 90,000 recordings, down from a projected 100,000 for FY2018.
- ↓ Personnel (5X) and Benefits (74X) declined primarily due to a vacant clerk position going unfunded for FY2019.
- ❖ Overtime is set at \$55,000 because a need to cover recording work may arise with reduced staff.

Lake County Revenue Budget Comparison Report - Five Year History

F260 Recorder Automation . Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	1,001,859	1,020,723	965,301	1,486,553	1,486,553	941,664	1,350,000
A46X	Charges for Services	1,001,859	1,020,723	965,301	1,486,553	1,486,553	941,664	1,350,000
A48010	Interest	4,164	10,764	802	3,715	3,715	3,122	3,715
AHM	Miscellaneous .	4,164	10,764	802	3,715	3,715	3,122	3,715
AH4X	Total Revenue	1,006,022	1,031,486	966,102	1,490,268	1,490,268	944,785	1,353,715

Lake County Expense Budget Comparison Report - Five Year History

F260 Recorder Automation . Recorder of Deeds_M22X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	616,735	642,176	569,828	652,151	652,151	466,174	564,790
A51120	Permanent PT Salaries/Wages	3,258	-	-	17,989	17,989	-	-
A51140	Overtime Salaries And Wages	928	2,740	4,083	54,493	54,493	2,502	56,568
A51200	Temporary PT Salaries/Wages	-	2,975	7,551	-	-	5,438	54,151
A51210	Performance Appraisals	9,659	1,295	1,389	-	-	187	-
A51220	Vacation payout	544	-	3,000	-	-	-	-
A51260	Incentive payments	-	-	23,126	-	-	-	-
AH5X Personnel		631,125	649,185	608,976	724,632	724,632	474,301	675,509
A61040	Operational Supplies	2,968	2,986	2,697	8,000	8,000	2,126	8,000
AH6X Commodities		2,968	2,986	2,697	8,000	8,000	2,126	8,000
A74080	H/L/D Employee Benefits	160,672	159,263	157,420	173,975	173,975	126,728	181,438
A74100	Retirement Benefits/FICA	46,200	47,689	44,392	55,434	55,434	34,565	51,676
A74110	Retirement Benefits/IMRF	64,858	65,315	57,350	65,790	65,790	45,043	49,212
AH74X Benefits		271,729	272,267	259,162	295,199	295,199	206,336	282,326
A71220	Computer Services	82,294	178,225	171,649	242,000	242,000	171,257	242,000
A71430	Tuition Reimbursement	-	-	-	500	500	-	500
A71450	Mileage Reimbursement	-	-	-	500	500	-	500
A71500	Trips And Training	-	-	-	1,500	1,500	-	1,500
A72280	Equipment Maintenance	2,704	1,428	482	7,650	7,650	-	7,650
A72840	Temporary Employment Services	30,500	31,000	32,500	32,500	32,500	33,500	32,500
A73195	Indirect Cost Allocations	36,887	36,887	36,887	36,887	36,887	36,887	32,779
A79950	All Other Miscellaneous	900	3,295	552	5,000	5,000	631	5,000
AH7X Contractuals		153,285	250,835	242,070	326,537	326,537	242,275	322,429
A84030	Computer Equipment	17,119	1,058	41,619	55,609	55,609	414	55,609
A84060	Furniture And Office Equipment	-	-	-	10,000	10,000	-	10,000
AH8X Capital Expenditures		17,119	1,058	41,619	65,609	65,609	414	65,609
AH9X Total Expenses		1,076,226	1,176,331	1,154,526	1,419,977	1,419,977	925,452	1,353,872

**Lake County
Budget for Fiscal Year 2019
Recorder of Deeds
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
260	22X	71220	Computer Services	
			Public Records Management Software	242,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	30,776,032	32,100,000	32,100,000	32,900,000	800,000	2%
A45X Intergovernmental	6,669,682	2,974,400	11,948,700	8,514,500	5,540,100	186%
AHM Miscellaneous	85,306	511,385	511,385	384,816	(126,569)	-25%
AH4X Total Revenue	37,531,020	35,585,785	44,560,085	41,799,316	6,213,531	17%
AH7X Contractuals	4,188,086	5,493,100	5,502,600	9,716,500	4,223,400	77%
AH8X Capital Expenditures	23,890,996	30,092,685	119,610,300	32,082,816	1,990,131	7%
AHEX Total Expenses	28,079,082	35,585,785	125,112,900	41,799,316	6,213,531	17%

BUDGET HIGHLIGHTS:

- ↑ Taxes (41X) increased by \$800,000 as the State of Illinois' allocation formula decreased the State's administrative fee in FY2019.
- ↑ Intergovernmental (45X) revenues increased \$5,540,100 in response to projected allotments and revenue from other government bodies due to the completion of construction projects.
- ↑ Contractual (7X) expenses increased \$4,223,400 due to bond debt service in FY2019.
- ↑ Capital Expenditures (8X) increased \$1,990,131 based on projected revenues and the project schedule for FY2019.
- ❖ 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

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

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41170	1/4% Supplemental Sales Tax	30,421,112	31,101,965	30,776,032	32,100,000	32,100,000	17,705,507	32,900,000
A41X	Taxes	30,421,112	31,101,965	30,776,032	32,100,000	32,100,000	17,705,507	32,900,000
A45150	Highway Dept Rent Right Of Way	-	-	33,264	-	-	-	-
A45400	Revenue From Other Government Bodies	6,588,206	1,194,593	5,315,175	2,974,400	11,948,700	1,503,581	8,514,500
A45410	DOT Signs and Markings Revenue	-	-	-66,528	-	-	-	-
A45X	Intergovernmental	6,588,206	1,194,593	5,281,911	2,974,400	11,948,700	1,503,581	8,514,500
A48010	Interest	144,046	354,167	85,306	511,385	511,385	120,963	384,816
AHM	Miscellaneous	144,046	354,167	85,306	511,385	511,385	120,963	384,816
AH4X	Total Revenue	37,153,364	32,650,725	36,143,249	35,585,785	44,560,085	19,330,050	41,799,316

Lake County Expense Budget Comparison Report - Five Year History

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

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	22,646	400	23,362	121,900	131,400	33,807	124,300
A79920	Transfers Other Funds	3,979,183	3,978,160	4,164,724	5,371,200	5,371,200	4,586,056	9,592,200
AH7X Contractuals		4,001,829	3,978,560	4,188,086	5,493,100	5,502,600	4,619,863	9,716,500
A85020	Roads & Road Constr & Maintenance	28,617,570	26,944,030	23,890,996	30,092,685	119,610,300	11,673,832	32,082,816
AH8X Capital Expenditures		28,617,570	26,944,030	23,890,996	30,092,685	119,610,300	11,673,832	32,082,816
AH6X Total Expenses		32,619,399	30,922,590	28,079,082	35,585,785	125,112,900	16,293,695	41,799,316

Financial and Administrative Committee

Solid Waste Management Tax

DEPARTMENT PURPOSE: Proceeds from the Solid Waste Management Tax on local landfill operations, or surcharge fees, are managed in this fund. The County's Landfill Inspection Program is partially funded by proceeds from this tax.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	168,359	200,000	200,000	150,000	(50,000)	-25%
AHM Miscellaneous	1,217	1,635	1,635	1,635	0	0%
AH4X Total Revenue	169,576	201,635	201,635	151,635	(50,000)	-25%
AH7X Contractuals	144,184	200,000	200,000	150,000	(50,000)	-25%
AHEX Total Expenses	144,184	200,000	200,000	150,000	(50,000)	-25%

BUDGET HIGHLIGHTS

- ❖ Taxes collected in this fund continue to be transferred to the Health Department’s Prevention division that conducts landfill inspections.

Lake County Revenue Budget Comparison Report - Five Year History

F270 Solid Waste Management Tax Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46850	All Other Charges For Services	240,740	210,223	168,359	200,000	200,000	145,314	150,000
A46X	Charges for Services	240,740	210,223	168,359	200,000	200,000	145,314	150,000
A48010	Interest	2,318	6,314	1,217	1,635	1,635	2,032	1,635
AHM	Miscellaneous .	2,318	6,314	1,217	1,635	1,635	2,032	1,635
AH4X	Total Revenue	243,059	216,537	169,576	201,635	201,635	147,347	151,635

Lake County Expense Budget Comparison Report - Five Year History

F270 Solid Waste Management Tax Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	200,000	198,537	144,184	200,000	200,000	131,952	150,000
AH7X	Contractuals	200,000	198,537	144,184	200,000	200,000	131,952	150,000
AHEX	Total Expenses	200,000	198,537	144,184	200,000	200,000	131,952	150,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	48,614	50,000	50,000	50,000	0	0%
AHM Miscellaneous	510	0	0	0	0	0%
AH4X Total Revenue	49,125	50,000	50,000	50,000	0	0%
AH6X Commodities	0	15,000	15,000	15,000	0	0%
AH7X Contractuals	4,995	20,000	20,000	20,000	0	0%
AH8X Capital Expenditures	0	20,000	20,000	20,000	0	0%
AHEX Total Expenses	4,995	55,000	55,000	55,000	0	0%

BUDGET HIGHLIGHTS

- ❖ Revenues and expenses are expected to be flat in FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

F263 State's Attorney Records Automation_F263 State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46255	STAA - States Attorney Automation	60,197	54,226	48,614	50,000	50,000	35,291	50,000
A46X	Charges for Services	60,197	54,226	48,614	50,000	50,000	35,291	50,000
A49920	Transfers From Other Funds	145,418	-	-	-	-	-	-
A49X	Transfers	145,418	-	-	-	-	-	-
A48010	Interest	546	954	510	-	-	454	-
AHM	Miscellaneous	546	954	510	-	-	454	-
AH4X	Total Revenue	206,162	55,181	49,125	50,000	50,000	35,745	50,000

Lake County Expense Budget Comparison Report - Five Year History

F263 State's Attorney Records Automation_F263 State's Attorney_M33X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A65180	Miscellaneous Commodities	-	-	-	15,000	15,000	-	15,000
AH6X	Commodities	-	-	-	15,000	15,000	-	15,000
A79950	All Other Miscellaneous	-	-	4,995	20,000	20,000	-	20,000
AH7X	Contractuals	-	-	4,995	20,000	20,000	-	20,000
A85070	All Other Capital Outlay	-	-	-	20,000	20,000	-	20,000
AH8X	Capital Expenditures	-	-	-	20,000	20,000	-	20,000
AH6X	Total Expenses	-	-	4,995	55,000	55,000	-	55,000

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	21,990	20,000	20,000	20,000	0	0%
AHM Miscellaneous	71,267	70,770	70,770	70,770	0	0%
AH4X Total Revenue	93,257	90,770	90,770	90,770	0	0%
AH6X Commodities	0	500	500	500	0	0%
AH7X Contractuals	63,681	89,800	89,800	89,800	0	0%
AH8X Capital Expenditures	0	2,400	2,400	2,400	0	0%
AHEX Total Expenses	63,681	92,700	92,700	92,700	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F266 Tax Sale Automation Fee Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41140	Proceeds Of Tax Sales	27,270	24,460	21,990	20,000	20,000	21,850	20,000
A41X	Taxes	27,270	24,460	21,990	20,000	20,000	21,850	20,000
A48010	Interest	1,136	3,346	916	770	770	1,155	770
A49910	All Other Miscellaneous Revenue	35,305	105,353	70,351	70,000	70,000	74,802	70,000
AHM	Miscellaneous .	36,441	108,699	71,267	70,770	70,770	75,957	70,770
AH4X	Total Revenue	63,711	133,159	93,257	90,770	90,770	97,807	90,770

Lake County Expense Budget Comparison Report - Five Year History

F266 Tax Sale Automation Fee Treasurer_M20X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A61040	Operational Supplies	448	-	-	500	500	-	500
AH6X Commodities		448	-	-	500	500	-	500
A71230	Software & Online Services	-	-	25,025	47,000	47,000	23,391	47,000
A72510	Building Rentals	979	-	-	-	-	-	-
A79920	Transfers Other Funds	26,800	26,800	26,800	26,800	26,800	-	26,800
A79940	Miscell Contractual Services	14,061	14,004	11,856	16,000	16,000	-	16,000
AH7X Contractuals		41,839	40,804	63,681	89,800	89,800	23,391	89,800
A84030	Computer Equipment	1,350	-	-	2,400	2,400	-	2,400
A84040	Computer System Software	-	5,776	-	-	-	-	-
AH8X Capital Expenditures		1,350	5,776	-	2,400	2,400	-	2,400
AHEX Total Expenses		43,638	46,580	63,681	92,700	92,700	23,391	92,700

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	23,218	55,000	55,000	55,000	0	0%
AH4X Total Revenue	23,218	55,000	55,000	55,000	0	0%
AH7X Contractuals	55,000	60,000	60,000	60,000	0	0%
AH8X Capital Expenditures	22,936	31,426	31,426	17,390	(14,036)	-45%
AHEX Total Expenses	77,936	91,426	91,426	77,390	(14,036)	-15%

BUDGET HIGHLIGHTS:

- ❖ Revenues (4X) are projected to be flat in FY2019.
- ↓ Capital Expenditures (8X) decreased \$14,036. These funds will be used to purchase radio equipment to be used by officers patrolling non-interstate highway construction zones.

Lake County Revenue Budget Comparison Report - Five Year History

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A43040	Traffic Fees	89,015	71,597	23,218	55,000	55,000	12,691	55,000
A43X	Fines and Forfeitures	89,015	71,597	23,218	55,000	55,000	12,691	55,000
AH4X	Total Revenue	89,015	71,597	23,218	55,000	55,000	12,691	55,000

Lake County Expense Budget Comparison Report - Five Year History

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	-	-	55,000	60,000	60,000	-	60,000
AH7X	Contractuals	-	-	55,000	60,000	60,000	-	60,000
A84020	Radios & Electronic Equipment	-	-	22,936	31,426	31,426	27,028	17,390
AH8X	Capital Expenditures	-	-	22,936	31,426	31,426	27,028	17,390
AHEX	Total Expenses	-	-	77,936	91,426	91,426	27,028	77,390

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A46X Charges for Services	75,164	73,400	73,400	73,400	0	0%
AHM Miscellaneous	145	0	0	0	0	0%
AH4X Total Revenue	75,309	73,400	73,400	73,400	0	0%
AH5X Personnel	34,074	34,899	34,899	35,953	1,054	3%
AH74X Benefits	26,316	27,466	27,466	30,669	3,203	12%
AH7X Contractuals	3,503	3,174	3,174	3,174	0	0%
AHEX Total Expenses	63,892	65,539	65,539	69,796	4,257	6%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	1	1	1
Part Time	0	0	0

BUDGET HIGHLIGHTS:

- ❖ Expenses and Revenues for the Vital Records Automation Fund (Fund 262) are anticipated to remain virtually flat for FY2019.

Lake County Revenue Budget Comparison Report - Five Year History

F262 Vital Records Automation County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A46010	Fees	77,551	76,184	75,164	73,400	73,400	59,522	73,400
A46X	Charges for Services	77,551	76,184	75,164	73,400	73,400	59,522	73,400
A48010	Interest	85	369	145	-	-	136	-
AHM	Miscellaneous .	85	369	145	-	-	136	-
AH4X	Total Revenue	77,636	76,553	75,309	73,400	73,400	59,658	73,400

Lake County Expense Budget Comparison Report - Five Year History

F262 Vital Records Automation County Clerk_M21X

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	30,810	33,429	33,893	34,387	34,387	29,327	35,439
A51140	Overtime Salaries And Wages	-	498	181	513	513	318	514
AH5X Personnel		30,810	33,927	34,074	34,899	34,899	29,645	35,953
A74080	H/L/D Employee Benefits	21,274	21,440	21,328	21,278	21,278	17,728	25,071
A74100	Retirement Benefits/FICA	1,948	2,146	2,110	2,670	2,670	1,758	2,750
A74110	Retirement Benefits/IMRF	2,743	2,954	2,878	3,518	3,518	2,329	2,848
AH74X Benefits		25,966	26,540	26,316	27,466	27,466	21,815	30,669
A71450	Mileage Reimbursement	-	-	52	-	-	107	-
A71470	Employee Relations	-	-	-	50	50	-	50
A72140	Unemployment Compensation	214	-	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	1,380	1,380	-	1,380
A73195	Indirect Cost Allocations	1,635	1,796	3,451	1,744	1,744	1,744	1,744
AH7X Contractuals		1,849	1,796	3,503	3,174	3,174	1,851	3,174
AHGX Total Expenses		58,625	62,263	63,892	65,539	65,539	53,311	69,796

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,251,976	4,854,282	4,898,638	5,261,267	406,985	8%
A49X Transfers	0	260,000	260,000	260,000	0	0%
AHM Miscellaneous	18,574	0	17,381	0	0	0%
AH4X Total Revenue	4,270,550	5,114,282	5,176,019	5,521,267	406,985	8%
AH5X Personnel	1,538,038	1,699,576	1,699,576	1,690,681	(8,895)	-1%
AH6X Commodities	10,617	18,170	18,170	10,850	(7,320)	-40%
AH74X Benefits	519,198	607,767	607,767	630,493	22,726	4%
AH7X Contractuals	2,053,342	2,788,769	2,820,645	3,163,984	375,214	13%
AH8X Capital Expenditures	44,720	0	29,861	25,259	25,259	0%
AHEX Total Expenses	4,165,915	5,114,282	5,176,019	5,521,267	406,984	8%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	25	23	23
Part Time	1	0	0

BUDGET HIGHLIGHTS:

- ↑ Grant Revenue (45333) increased by approximately \$400,000. It is a formula driven allocation and Lake County's unemployment in declining industries is trending higher year over year resulting in Lake County receiving additional funds.
- ❖ In FY2018, Work Experience and Summer Youth funds were budgeted in Temporary PT Salaries/Wages (51200). In FY2019 they are more appropriately split between Temporary PT Salaries/Wages (51200) and Permanent PT Salaries/Wages (51120). There is a \$4,600 decrease between FY2018 and FY2019 amounts in total.
- ↓ Office Supplies (61010) is down \$7,170 due to a lower projected spend in FY2019.
- ↓ Consultants (71150) decreased by \$10,449. A planned FY2018 increase in the contractual amount for Lake County Partners for joint marketing and branding, additional development, and reporting on salesforce was not approved by the Workforce Development Board.
- ↑ Trips and Training (71500) increased by \$17,000 as Workforce received additional funds to provide Workforce Development Board sponsored speakers for partners and businesses.
- ↑ Building & Grounds Maintenance & Repairs (72250) is up \$5,160 due to an increase in the cost of the new Lake County cleaning contract.

- ↑ Temporary Employment Services (72840) increased due to programmatic grant funding allocation.
- ❖ Workforce Board approved investing additional funds in Work Experience (72870) and Incumbent Worker (79950) for FY2019, which overall reduces the program expenditures in Client Tuition (72680).

PERFORMANCE INFORMATION:

Measurement	PY2017 Actual	PY2018 Projected	PY2019 Target
WIA Adult Workers			
Enrollments	292	215	200
Enrollments as Percent of Goal	94%	91.5%	80%
Program Completers	121	98	71%
Entered Employment	84	71	106
Entered Employment as Percent of Program Completers	69%	72.5%	75%
Average Wage	\$15.12	\$16.72	\$14.42
WIA Dislocated Workers			
Enrollments	399	174	220
Enrollments as Percent of Goal	122%	87%	80%
Program Completers	195	113	74%
Entered Employment	152	85	122
Entered Employment as Percent of Program Completers	78%	75%	75%
Average Wage	\$27.74	\$34.22	\$25.00
WIA Youth Workers			
Enrollments	230	298	240
Enrollments as Percent of Goal	83%	101%	80%
Program Completers	122	144	80%
Entered Employment	54	79	120
Entered Employment as Percent of Program Completers	44%	54.8%	63%
Average Wage	\$9.93	\$12.02	\$12.00

- ❖ 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 FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45332	Grants - County	215,321	-	-	-	-	-	-
A45333	Grants - State	5,388,063	5,626,760	5,649,466	4,854,282	5,160,766	3,350,441	5,261,267
A45X	Intergovernmental	5,603,384	5,626,760	5,649,466	4,854,282	5,160,766	3,350,441	5,261,267
A49920	Transfers From Other Funds	237,713	217,194	219,962	260,000	260,000	-	260,000
A49X	Transfers	237,713	217,194	219,962	260,000	260,000	-	260,000
A48320	Proceeds From Sale Of Assets	740	-	1,194	-	-	156	-
A49910	All Other Miscellaneous Revenue	-	-	17,380	-	17,381	32,098	-
AHM	Miscellaneous	740	-	18,574	-	17,381	32,253	-
AH4X	Total Revenue	5,841,837	5,843,954	5,888,002	5,114,282	5,438,147	3,382,695	5,521,267

Lake County Expense Budget Comparison Report - Five Year History

F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	1,389,883	1,259,143	1,319,306	1,357,953	1,357,953	1,102,819	1,397,106
A51120	Permanent PT Salaries/Wages	36,936	63,278	163,411	-	-	78,522	98,600
A51130	Payroll Accrual Year End	-	67,027	3,119	-	-	-	-
A51140	Overtime Salaries And Wages	3,933	3,658	3,299	-	-	1,825	-
A51200	Temporary PT Salaries/Wages	220,820	201,759	204,331	340,123	340,123	197,665	236,890
A51240	Opt Out Premium	4,615	2,538	1,500	1,500	1,500	1,269	1,500
AH5X Personnel		1,656,188	1,597,404	1,694,966	1,699,576	1,699,576	1,382,099	1,734,096
A61010	Office Supplies	15,873	10,251	11,186	11,970	11,970	4,044	4,800
A61020	Computer Supplies	202	2,175	1,049	-	-	-	-
A61040	Operational Supplies	2,404	5,124	320	5,000	5,000	3,063	4,850
A61080	Food and Provisions	1,140	547	-	1,200	1,200	-	1,200
A65180	Miscellaneous Commodities	20	-	-	-	-	-	-
AH6X Commodities		19,638	18,097	12,556	18,170	18,170	7,107	10,850
A74080	H/L/D Employee Benefits	283,891	292,385	324,291	348,259	348,259	263,599	402,867
A74100	Retirement Benefits/FICA	122,490	117,550	124,322	122,475	122,475	101,095	125,103
A74110	Retirement Benefits/IMRF	140,743	133,596	130,888	137,033	137,033	105,515	110,652
AH74X Benefits		547,123	543,531	579,502	607,767	607,767	470,209	638,622
A71150	Consultants	90,557	92,293	92,622	100,000	100,000	49,143	88,724
A71230	Software & Online Services	5,166	4,030	3,000	1,500	1,500	2,510	2,054
A71450	Mileage Reimbursement	6,591	5,291	4,388	5,400	5,400	2,219	5,400
A71500	Trips And Training	34,939	33,023	23,498	20,500	20,500	20,080	28,500
A71650	Security Services	28,222	27,334	29,949	27,000	27,000	21,193	30,827
A71810	Dues And Subscriptions	4,656	13,265	27,506	43,470	43,470	22,177	40,481
A71820	Dues	2,727	27,575	2,500	-	-	2,500	-
A71840	Publications & Legal Notices	18	-	-	-	-	-	-
A71920	Electricity	22,493	34,519	27,236	29,352	29,352	17,676	31,561
A71930	Water And Sewer Charges	335	459	370	384	384	190	394
A71940	Telephone	788	935	1,344	1,246	1,246	889	-
A71950	Cellular Phones	832	816	-	-	-	-	-
A71970	Courier Services	-	49	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	11,395	8,640	9,096	8,640	8,640	6,598	13,800
A72510	Building Rentals	177,300	164,263	177,652	167,173	167,173	124,558	168,237
A72530	Equipment Rental	14,629	5,256	5,098	5,800	5,800	4,068	6,501
A72560	All Other Rentals	1,705	1,380	28,295	27,720	27,720	18,480	27,720
A72610	Transportation/Participants	159,436	77,689	41,409	6,000	6,000	31,303	6,000
A72680	Client Tuition	2,686,062	3,032,770	2,318,067	1,815,017	2,023,901	1,696,725	1,577,192
A72820	Postage	199	45	-	-	-	-	-
A72830	Printing Services	1,691	10,314	10,643	7,000	7,000	1,650	3,500
A72840	Temporary Employment Services	26,640	37,621	48,643	30,437	30,437	42,945	73,906
A72870	Contract Providers - Other	34,062	37,210	124,181	71,400	71,400	76,638	161,732

Lake County Expense Budget Comparison Report - Five Year History

F750 Workforce Development Total

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	
Code	Account Description	Amount	Amount	Amount	Budget	Budget	Recognized	Budget
		FY2015	FY2016	FY2017	FY2018	FY2018	FY2018	FY2019
A73195	Indirect Cost Allocations	181,360	227,629	249,815	239,817	239,817	168,048	255,712
A79940	Miscell Contractual Services	31,744	47,859	4,189	911	86,031	1,681	200
A79950	All Other Miscellaneous	49,602	139,085	-14,962	180,000	180,000	59,289	590,000
AH7X Contractuals		3,573,148	4,029,351	3,214,539	2,788,769	3,082,773	2,370,561	3,112,440
A84030	Computer Equipment	17,355	-	20,072	-	-	2,787	25,259
A84060	Furniture And Office Equipment	25,078	11,137	28,112	-	29,861	13,241	-
AH8X Capital Expenditures		42,433	11,137	48,184	-	29,861	16,028	25,259
AHEX Total Expenses		5,838,530	6,199,518	5,549,746	5,114,282	5,438,147	4,246,006	5,521,267

**Lake County
Budget for Fiscal Year 2019
Workforce Development
Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Proposed Budget
750	404x	71150	Consultants	
			Lake County Partners (Adult)	80,723
750	404x	79950	All Other Miscellaneous (Adult Mngmt 4042030)	
			Adult Work Experience	40,000
			Adult Incumbent Worker Training	160,000
750	404x	79950	All Other Miscellaneous	
			Dislocated Work Experience	50,000
			Dislocated Incumbent Worker Training	340,000

Capital Projects

2019 Recommended Budget

2010A Bond Road Construction Projects

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous	38,007	0	0	0	0	0%
AH4X Total Revenue	38,007	0	0	0	0	0%
AH8X Capital Expenditures	1,915,161	0	5,315,099	0	0	0%
AHEX Total Expenses	1,915,161	0	5,315,099	0	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F403 2010A Bond Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A48010	Interest	1,047	9,042	38,007	-	-	53,367	-
AHM	Miscellaneous .	1,047	9,042	38,007	-	-	53,367	-
AH4X	Total Revenue	1,047	9,042	38,007	-	-	53,367	-

Lake County Expense Budget Comparison Report - Five Year History

F403 2010A Bond Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A85020	Roads & Road Constr & Maintenance	3,668,415	1,795,778	1,915,161	-	5,315,099	1,732,175	-
AH8X	Capital Expenditures	3,668,415	1,795,778	1,915,161	-	5,315,099	1,732,175	-
AHEX	Total Expenses	3,668,415	1,795,778	1,915,161	-	5,315,099	1,732,175	-

2011A Tax Exempt GO Bonds Road Construction Projects

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous .	2,371	0	0	0	0	0%
AH4X Total Revenue	2,371	0	0	0	0	0%
AH8X Capital Expenditures	738,927	0	0	0	0	0%
AHEX Total Expenses	738,927	0	0	0	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F404 2011A Tax Exempt GO Bonds Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A48010	Interest	3,140	1,599	2,371	-	-	-	-
AHM	Miscellaneous .	3,140	1,599	2,371	-	-	-	-
AH4X	Total Revenue	3,140	1,599	2,371	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F404 2011A Tax Exempt GO Bonds Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A85020	Roads & Road Constr & Maintenance	410,247	75,769	738,927	-	-	-	-
AH8X	Capital Expenditures	410,247	75,769	738,927	-	-	-	-
AHEX	Total Expenses	410,247	75,769	738,927	-	-	-	-

2013 Bond Road Construction Projects

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous .	6,871	0	0	0	0	0%
AH4X Total Revenue	6,871	0	0	0	0	0%
AH8X Capital Expenditures	327,754	0	317,925	0	0	0%
AHEX Total Expenses	327,754	0	317,925	0	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F406 2013 Bond Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A48010	Interest	15,987	5,511	6,871	-	-	3,593	-
AHM	Miscellaneous .	15,987	5,511	6,871	-	-	3,593	-
AH4X	Total Revenue	15,987	5,511	6,871	-	-	3,593	-

Lake County Expense Budget Comparison Report - Five Year History

F406 2013 Bond Road Construction Projects Construction_M4300030

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	-	84,333	-	-	-	-	-
AH7X	Contractuals	-	84,333	-	-	-	-	-
A85020	Roads & Road Constr & Maintenance	9,551,584	1,468,228	327,754	-	317,925	420,585	-
AH8X	Capital Expenditures	9,551,584	1,468,228	327,754	-	317,925	420,585	-
AHEX	Total Expenses	9,551,584	1,552,561	327,754	-	317,925	420,585	-

Financial and Administrative Committee
2015A Capital Projects Fund

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous	502,410	0	0	0	0	0%
AH4X Total Revenue	502,410	0	0	0	0	0%
AH8X Capital Expenditures	44,211,345	0	17,840,681	0	0	0%
AHEX Total Expenses	44,211,345	0	17,840,681	0	0	0%

BUDGET HIGHLIGHTS:

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

Lake County Revenue Budget Comparison Report - Five Year History

F407 2015 GO Alternate Bond Construction Project Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A48010	Interest	85,185	598,118	502,410	-	-	291,250	-
A48260	Proceeds from Sale of Bonds	90,000,000	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	703,398	-	-	-	-	-	-
AHM	Miscellaneous	90,788,583	598,118	502,410	-	-	291,250	-
AH4X	Total Revenue	90,788,583	598,118	502,410	-	-	291,250	-

Lake County Expense Budget Comparison Report - Five Year History

F407 2015 GO Alternate Bond Construction Project Total GL Entity

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	1,242,807	-	-	-	-	-	-
AH7X Contractuals		1,242,807	-	-	-	-	-	-
A82010	Buildings And Structures	4,267,757	-	-	-	-	-	-
A82020	Building Improvements	4,053,404	19,067,309	44,211,345	-	17,840,681	17,840,681	-
AH8X Capital Expenditures		8,321,161	19,067,309	44,211,345	-	17,840,681	17,840,681	-
AH6X Total Expenses		9,563,968	19,067,309	44,211,345	-	17,840,681	17,840,681	-

Special Service Area #16 – Capital Projects Fund

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	442,874	0	0	0	0	0%
AHM Miscellaneous	2,274	0	0	0	0	0%
AH4X Total Revenue	445,148	0	0	0	0	0%
AH7X Contractuals	557,506	0	0	0	0	0%
AHEX Total Expenses	557,506	0	0	0	0	0%

BUDGET HIGHLIGHTS:

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

Lake County Revenue Budget Comparison Report - Five Year History

F454 SSA#16 Capital Project Fund Special Service Area #16_M1114010

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45400	Revenue From Other Government Bodies	-	709,096	442,874	-	-	1,586,454	-
A45X	Intergovernmental	-	709,096	442,874	-	-	1,586,454	-
A48010	Interest	4,651	1,565	2,274	-	-	3,770	-
AHM	Miscellaneous	4,651	1,565	2,274	-	-	3,770	-
AH4X	Total Revenue	4,651	710,661	445,148	-	-	1,590,224	-

Lake County Expense Budget Comparison Report - Five Year History

F454 SSA#16 Capital Project Fund Special Service Area #16_M1114010

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71140	Legal Services	-	-	157,506	-	-	21,250	-
A72790	Transfers to Other Governments	3,156,904	162,000	-	-	-	-	-
A72970	Per Diem Fees	-	700,000	400,000	-	-	-	-
AH7X Contractuals		3,156,904	862,000	557,506	-	-	21,250	-
AHEX Total Expenses		3,156,904	862,000	557,506	-	-	21,250	-

Debt Service Funds

2019 Recommended Budget

Financial and Administrative Committee
GO Bonds (2018)

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.

In April of 2018, refunding bonds were issued to take advantage of lower interest rates and will result in a savings of \$2,758,275 over the life of the bond. Bond payments will range between \$2,563,250 and \$2,604,000. It was awarded to a bidder at a revised price of \$23,315,014, at a revised true interest rate of 2.4280%.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A49X Transfers	2,850,281	2,865,681	2,865,681	2,566,750	(298,931)	-10%
AHM Miscellaneous	0	0	23,359,321	0	0	0%
AH4X Total Revenue	2,850,281	2,865,681	26,225,002	2,566,750	(298,931)	-10%
AH7X Contractuals	508	3,500	179,231	3,500	0	0%
AH9X Debt Service	2,846,781	2,862,181	26,045,772	2,563,250	(298,931)	-10%
AH6X Total Expenses	2,847,289	2,865,681	26,225,003	2,566,750	(298,931)	-10%

- ❖ Annual debt service payments range from \$2,563,250 and \$2,604,000 until 2027. The average coupon rate is 5% and the true interest cost is 2.428%

Lake County Revenue Budget Comparison Report - Five Year History

F300 2008/2018 GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49920	Transfers From Other Funds	2,821,521	2,833,182	2,850,281	2,865,681	2,865,681	2,865,681	2,566,750
A49X	Transfers	2,821,521	2,833,182	2,850,281	2,865,681	2,865,681	2,865,681	2,566,750
A48010	Interest	-	-	-	-	-	11	-
A48270	Proceeds from Sale of Refunding Bonds	-	-	-	-	20,698,767	20,700,000	-
A48290	Premium On Sale of Bonds	-	-	-	-	2,660,554	2,660,554	-
AHM	Miscellaneous	-	-	-	-	23,359,321	23,360,565	-
AH4X	Total Revenue	2,821,521	2,833,182	2,850,281	2,865,681	26,225,002	26,226,246	2,566,750

Lake County Expense Budget Comparison Report - Five Year History

F300 2008/2018 GO Bonds

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	445	480	508	3,500	179,231	176,334	3,500
AH7X	Contractuals	445	480	508	3,500	179,231	176,334	3,500
A90010	Principal Payments	1,585,000	1,660,000	1,740,000	1,825,000	24,490,000	22,665,000	1,640,000
A90020	Interest Payments	1,236,581	1,173,181	1,106,781	1,037,181	1,555,772	1,315,158	923,250
AH9X	Debt Service	2,821,581	2,833,181	2,846,781	2,862,181	26,045,772	23,980,158	2,563,250
AH9X	Total Expenses	2,822,027	2,833,661	2,847,289	2,865,681	26,225,003	24,156,492	2,566,750

Financial and Administrative Committee
2010A Taxable GO Bonds

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A45X Intergovernmental	623,912	622,909	622,909	626,923	4,014	1%
A49X Transfers	973,056	973,725	973,725	969,711	(4,014)	0%
AH4X Total Revenue	1,596,968	1,596,634	1,596,634	1,596,634	0	0%
AH7X Contractuals	1,261	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%
AHEX Total Expenses	1,594,394	1,596,634	1,596,634	1,596,634	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F303 2010A Taxable GO Bonds Debt Service .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A45345	Federal Bond Interest Subsidy	621,905	623,243	623,912	622,909	622,909	312,458	626,923
A45X	Intergovernmental	621,905	623,243	623,912	622,909	622,909	312,458	626,923
A49920	Transfers From Other Funds	975,732	985,735	973,056	973,725	973,725	973,056	969,711
A49X	Transfers	975,732	985,735	973,056	973,725	973,725	973,056	969,711
AH4X	Total Revenue	1,597,637	1,608,978	1,596,968	1,596,634	1,596,634	1,285,514	1,596,634

Lake County Expense Budget Comparison Report - Five Year History

F303 2010A Taxable GO Bonds Debt Service .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	3,698	1,232	1,261	3,500	3,500	1,266	3,500
AH7X	Contractuals	3,698	1,232	1,261	3,500	3,500	1,266	3,500
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	-	1,593,134
AH9X	Debt Service	1,593,134	1,593,134	1,593,134	1,593,134	1,593,134	-	1,593,134
AHEX	Total Expenses	1,596,832	1,594,366	1,594,394	1,596,634	1,596,634	1,266	1,596,634

Financial and Administrative Committee

2011A Tax Exempt GO Bonds

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

FINANCIAL SUMMARY:

Account	FY2017	FY2018	FY2018	FY2019	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A49X Transfers	965,700	965,200	965,200	965,200	0	0%
AH4X Total Revenue	965,700	965,200	965,200	965,200	0	0%
AH7X Contractuals	1,011	3,000	3,000	3,000	0	0%
AH9X Debt Service	962,200	962,200	962,200	962,200	0	0%
AHEX Total Expenses	963,211	965,200	965,200	965,200	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F304 2011A Tax Exempt GO Bonds Debt Service .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49920	Transfers From Other Funds	965,200	965,700	965,700	965,200	965,200	965,200	965,200
A49X	Transfers	965,200	965,700	965,700	965,200	965,200	965,200	965,200
AH4X	Total Revenue	965,200	965,700	965,700	965,200	965,200	965,200	965,200

Lake County Expense Budget Comparison Report - Five Year History

F304 2011A Tax Exempt GO Bonds Debt Service .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	3,448	982	1,011	3,000	3,000	1,016	3,000
AH7X	Contractuals	3,448	982	1,011	3,000	3,000	1,016	3,000
A90020	Interest Payments	962,200	962,200	962,200	962,200	962,200	481,100	962,200
AH9X	Debt Service	962,200	962,200	962,200	962,200	962,200	481,100	962,200
AHEX	Total Expenses	965,648	963,182	963,211	965,200	965,200	482,116	965,200

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A49X Transfers	1,585,500	2,647,800	2,647,800	6,947,050	4,299,250	162%
AH4X Total Revenue	1,585,500	2,647,800	2,647,800	6,947,050	4,299,250	162%
AH7X Contractuals	1,064	800	800	800	0	0%
AH9X Debt Service	1,585,500	2,647,000	2,647,000	6,946,250	4,299,250	162%
AHEX Total Expenses	1,586,564	2,647,800	2,647,800	6,947,050	4,299,250	162%

- ❖ Annual debt service payments range from \$1,585,500 and \$6,949,500 until 2022. The interest rate ranges from 3% to 5%.
- ↑ Principal Payments (90010) increased to \$5,870,000 as dictated by the debt service schedule.

Lake County Revenue Budget Comparison Report - Five Year History

F306 2013 GO Road Bonds Debt Service .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49920	Transfers From Other Funds	1,615,500	1,599,000	1,585,500	2,647,800	2,647,800	2,647,800	6,947,050
A49X	Transfers	1,615,500	1,599,000	1,585,500	2,647,800	2,647,800	2,647,800	6,947,050
AH4X	Total Revenue	1,615,500	1,599,000	1,585,500	2,647,800	2,647,800	2,647,800	6,947,050

Lake County Expense Budget Comparison Report - Five Year History

F306 2013 GO Road Bonds Debt Service

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	145	608	1,064	800	800	213	800
AH7X	Contractuals	145	608	1,064	800	800	213	800
A90010	Principal Payments	450,000	450,000	450,000	1,525,000	1,525,000	-	5,870,000
A90020	Interest Payments	1,162,500	1,149,000	1,135,500	1,122,000	1,122,000	561,000	1,076,250
AH9X	Debt Service	1,612,500	1,599,000	1,585,500	2,647,000	2,647,000	561,000	6,946,250
AHEX	Total Expenses	1,612,645	1,599,608	1,586,564	2,647,800	2,647,800	561,213	6,947,050

Financial and Administrative Committee
2015A Debt Service Fund

DEPARTMENT PURPOSE: This fund captures debt service costs of the 2015 bond issuance for the Series 2015A Sales Tax Alternate Revenue General Obligation Bonds used to improve court facilities.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A49X Transfers	5,037,875	5,035,125	5,035,125	5,035,725	600	0%
AH4X Total Revenue	5,037,875	5,035,125	5,035,125	5,035,725	600	0%
AH7X Contractuals	958	3,500	3,500	3,500	0	0%
AH9X Debt Service	5,034,375	5,031,625	5,031,625	5,032,225	600	0%
AHEX Total Expenses	5,035,333	5,035,125	5,035,125	5,035,725	600	0%

BUDGET HIGHLIGHTS:

- ❖ Annual debt service payments range from \$5,011,675 to \$5,283,200 until 2044. The interest rate ranges from 2.00% to 4.00%.

Lake County Revenue Budget Comparison Report - Five Year History

F307

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49920	Transfers From Other Funds	2,420,282	5,011,675	5,037,875	5,035,125	5,035,125	-	5,035,725
A49X	Transfers	2,420,282	5,011,675	5,037,875	5,035,125	5,035,125	-	5,035,725
AH4X	Total Revenue	2,420,282	5,011,675	5,037,875	5,035,125	5,035,125	-	5,035,725

Lake County Expense Budget Comparison Report - Five Year History

F307

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	-	930	958	3,500	3,500	750	3,500
AH7X	Contractuals	-	930	958	3,500	3,500	750	3,500
A90010	Principal Payments	1,100,000	1,865,000	1,925,000	1,980,000	1,980,000	-	2,040,000
A90020	Interest Payments	1,320,281	3,146,675	3,109,375	3,051,625	3,051,625	1,525,813	2,992,225
AH9X	Debt Service	2,420,281	5,011,675	5,034,375	5,031,625	5,031,625	1,525,813	5,032,225
AH9X	Total Expenses	2,420,281	5,012,605	5,035,333	5,035,125	5,035,125	1,526,563	5,035,725

Internal Service Funds

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A49X Transfers . . .	0	14,981	14,981	15,408	427	3%
AHM Miscellaneous . . .	42,694,593	45,189,420	45,189,420	46,414,120	1,224,700	3%
AH4X Total Revenue	42,694,593	45,204,401	45,204,401	46,429,528	1,225,127	3%
AH5X Personnel	131,706	145,000	145,000	220,000	75,000	52%
AH6X Commodities	2,678	15,000	15,000	2,000	(13,000)	-87%
AH74X Benefits . . .	40,842,493	42,961,981	42,961,981	44,064,108	1,102,127	3%
AH7X Contractuals	1,670,945	2,082,420	2,540,570	2,377,420	295,000	14%
AHEX Total Expenses	42,647,823	45,204,401	45,662,551	46,663,528	1,459,127	3%

BUDGET HIGHLIGHTS:

- ↑ The Health/Life/Dental Fund (F510) is budgeted with a 5.7% increase including a new part time subsidy program.
- ❖ Contractuals (7X) increased largely due to \$220,000 budgeted for phase 2 of the HRIS implementation.

PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Projection	FY2019 Estimated
Health Insurance Inflation Rate	2.80%	2.30%	0.0%	5.70%

Lake County Revenue Budget Comparison Report - Five Year History

F510 Health, Life & Dental Insurance Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A49920	Transfers From Other Funds	-	-	-	14,981	14,981	-	15,408
A49X	Transfers	-	-	-	14,981	14,981	-	15,408
A48010	Interest	2,942	14,796	13,451	-	-	10,425	-
A48160	Benefit Reimbursements	6,242,173	6,152,003	5,639,391	6,025,359	6,025,359	4,168,727	6,188,646
A48165	Wellness Fees	15,039	9,276	8,946	15,000	15,000	-	15,000
A48170	County H-L-D Cost	31,169,093	31,286,574	31,417,577	33,517,883	33,517,883	23,554,605	34,426,691
A48180	Employee Cost	5,668,164	5,679,713	5,597,560	5,631,178	5,631,178	4,281,907	5,783,783
A49910	All Other Miscellaneous Revenue	9,458	-	17,669	-	-	-	-
AHM	Miscellaneous	43,106,870	43,142,362	42,694,593	45,189,420	45,189,420	32,015,663	46,414,120
AH4X	Total Revenue	43,106,870	43,142,362	42,694,593	45,204,401	45,204,401	32,015,663	46,429,528

Lake County Expense Budget Comparison Report - Five Year History

F510 Health, Life & Dental Insurance Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51250	Wellness Initiative	168,153	205,211	131,706	145,000	145,000	98,278	220,000
AH5X Personnel		168,153	205,211	131,706	145,000	145,000	98,278	220,000
A61130	Wellness Equipment/Supplies	2,419	1,268	2,678	15,000	15,000	253	2,000
AH6X Commodities		2,419	1,268	2,678	15,000	15,000	253	2,000
A74010	Health PPO Premium	801,000	-90,000	-87,000	-	-	-	-
A74015	Prescription Drug Premium	7,056,380	6,891,147	6,893,883	7,725,000	7,725,000	5,237,084	7,177,800
A74020	Life Premium	242,426	241,016	250,395	250,000	250,000	147,926	250,000
A74030	Dental Premium	2,126,242	2,116,814	2,143,738	2,250,000	2,250,000	1,976,678	2,250,000
A74040	Employee Assistance Plan	60,740	64,931	56,912	62,000	62,000	42,453	76,000
A74050	Voluntary Insurance	1,235,870	1,071,859	797,480	1,300,000	1,300,000	680,955	1,300,000
A74060	Health Premiums	30,725,140	30,965,809	30,787,085	31,360,000	31,360,000	25,796,831	32,994,900
A74110	Retirement Benefits/IMRF	-	-	-	14,981	14,981	-	15,408
AH74X Benefits		42,247,798	41,261,576	40,842,493	42,961,981	42,961,981	33,881,927	44,064,108
A71150	Consultants	349,643	258,155	212,298	254,000	712,150	77,903	254,000
A71230	Software & Online Services	-	-	-	-	-	-	220,000
A71477	Wellness Contractuals	8,084	7,044	554	7,200	7,200	-	7,200
A71485	HSA Funding	1,165,438	1,394,408	1,340,291	1,625,000	1,625,000	1,441,115	1,700,000
A72940	All Other Fees	273,583	192,871	117,802	193,220	193,220	5,877	193,220
A79910	Board Expenses	-238	-	-	-	-	-	-
A79940	Miscell Contractual Services	2,582	-	-	-	-	-	-
A79950	All Other Miscellaneous	-887,897	-199,900	-	3,000	3,000	-	3,000
AH7X Contractuals		911,196	1,652,577	1,670,945	2,082,420	2,540,570	1,524,894	2,377,420
AH6X Total Expenses		43,329,566	43,120,633	42,647,823	45,204,401	45,662,551	35,505,352	46,663,528

Enterprise Funds

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	377,348	178,845	178,845	178,845	0	0%
A43X Fines and Forfeitures	501	500	500	500	0	0%
A45X Intergovernmental	618,330	340,026	340,026	359,142	19,116	6%
A46X Charges for Services	47,826,788	42,816,200	42,816,200	46,077,833	3,261,633	8%
AHM Miscellaneous	3,692,856	421,050	421,050	595,534	174,484	41%
AH4X Total Revenue	52,515,822	43,756,620	43,756,620	47,211,854	3,455,233	8%
AH5X Personnel	6,479,195	6,782,727	6,782,727	6,889,123	106,396	2%
AH6X Commodities	1,524,662	1,984,902	2,038,206	2,187,554	202,652	10%
AH74X Benefits	2,618,312	2,590,845	2,590,845	2,554,662	(36,183)	-1%
AH7X Contractuals	20,924,369	23,281,097	25,024,269	25,470,525	2,189,428	9%
AH8X Capital Expenditures	330,137	960,750	9,456,752	506,845	(453,905)	-47%
AH9X Debt Service	10,697,059	5,325,530	5,325,530	6,282,288	956,758	18%
AHEX Total Expenses	42,573,735	40,925,850	51,218,328	43,890,997	2,965,146	7%

STAFFING SUMMARY:

Position Type	FY2017 Budget	FY2018 Budget	FY2019 Budget
Full Time	93	90	92
Part Time	1	3	3

BUDGET HIGHLIGHTS:

- ↑ User Charges (47140) are projected to increase by \$3,224,714 in FY2019. This is driven by modifications to retail water and sanitary sewer rates across several service areas, which were approved by the County Board.
- ❖ Tower Rentals (44020) includes newly signed contract with Verizon for cellphone equipment on the Countryside water tower.
- ↑ Miscellaneous revenue (48X) increased \$174,484 due predominately to more favorable investment rates associated with Interest (48010).
- ❖ Personnel expenses (5X) do not include two positions which are expected to be needed once consolidation is completed with the Lakes Region Sanitary District. These positions are, however, included in the authorized positions.
- ↑ Commodities (6X) increased \$202,652 in FY2019 to account for historical costs in Mechanical Parts (65170) of \$71,870, and Electrical Parts (65140) of \$55,650.
- ↓ Benefits (74X) decreased by \$36,183 due to the lower IMRF rate.

- ↑ Contractual expenses (7X) are expected to increase due to additional funding for Software and Online Services (71230) due to the new Tyler billing software (\$150,935); higher costs (\$127,684) for Electricity (71920); an increase in Consulting (71150) for Project Management (\$370,000); and increases for Wholesale Sewerage Treatment (73120) relating to rate increases.
- ❖ Biosolid removal and marketing plans will be implemented in late 2019. Therefore, there is no budget impact.
- ❖ Computer Equipment (89925) includes \$98,638 in replacements and \$4,412 for equipment for a new mobile work order pilot for engineering inspectors.

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 Public Works .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	352,821	360,059	377,348	178,845	178,845	98,658	178,845
A41X	Taxes	352,821	360,059	377,348	178,845	178,845	98,658	178,845
A43075	Administrative Adjudication	45	811	501	500	500	-	500
A43X	Fines and Forfeitures	45	811	501	500	500	-	500
A45330	Grants - Other	120,406	-	-	-	-	-	-
A45340	Other Federal Funds	231,550	92,369	-	-	-	-	-
A45345	Federal Bond Interest Subsidy	340,866	336,999	339,644	340,026	340,026	677,726	359,142
A45400	Revenue From Other Government Bodies	-	-	278,686	-	-	10,538	-
A45X	Intergovernmental	692,822	429,368	618,330	340,026	340,026	688,263	359,142
A46150	Penalties_A46150	190,953	188,349	197,355	172,000	172,000	167,651	192,219
A47080	Well & Septic Fees	-	0	-	-	-	-	-
A47140	User Charges	36,517,100	37,261,247	40,296,096	38,745,000	38,745,000	32,457,179	41,969,714
A47163	Water Sewer Surcharge	572,327	545,012	723,464	612,000	612,000	482,034	630,000
A47190	Connection Fees	4,409,114	1,844,862	6,033,945	3,000,000	3,000,000	2,681,958	3,000,000
A47195	FOG- Installation Permit Fee	1,200	700	600	-	-	300	-
A47196	FOG- Discharge License Fee	1,400	1,000	1,300	-	-	2,300	-
A47200	Inspection Fees	34,570	27,123	40,942	25,000	25,000	25,648	17,900
A47210	Lab Test Fees	2,721	3,383	2,656	2,700	2,700	1,673	2,700
A47215	Remediation Services	156,124	112,795	170,752	150,000	150,000	96,106	150,000
A47217	Fire Hydrant Flow Testing Fees	2,500	3,000	3,250	2,500	2,500	4,850	3,000
A47220	Revenue from Service Contracts	139,786	90,280	356,429	107,000	107,000	91,944	112,300
A46X	Charges for Services	42,027,795	40,077,750	47,826,788	42,816,200	42,816,200	36,011,643	46,077,833
A49999	Over Short	-	-	-	-	-	10	-
A49X	Transfers	-	-	-	-	-	10	-
A44020	Tower Rentals .	169,217	165,154	183,550	155,000	155,000	101,755	156,650
A44030	Other Rentals	1,000	2,000	2,000	2,000	2,000	3,000	2,000
A48010	Interest	161,698	174,011	294,547	196,000	196,000	239,388	313,736
A48120	Developer Contributions	10,236,026	191,724	2,903,885	-	-	-	-
A48280	Proceeds from WPCLP	-	-	-52,317	-	-	860,300	-
A48290	Premium On Sale of Bonds	34,605	138,201	257,229	-	-	-	-
A48320	Proceeds From Sale Of Assets	26,358	105,492	22,584	27,000	27,000	41,131	27,000
A49910	All Other Miscellaneous Revenue	61,635	74,367	81,378	41,050	41,050	46,454	96,148
AHM	Miscellaneous	10,690,538	850,947	3,692,856	421,050	421,050	1,292,029	595,534
AH4X	Total Revenue	53,764,022	41,718,936	52,515,822	43,756,620	43,756,620	38,090,603	47,211,854

Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A51110	Regular Salaries And Wages	5,872,056	5,969,038	5,670,596	6,037,896	6,037,896	4,708,970	6,203,271
A51120	Permanent PT Salaries/Wages	23,381	57,118	81,867	86,811	86,811	44,780	93,959
A51135	Payroll Contingency	-	-	-	71,614	71,614	-	-
A51140	Overtime Salaries And Wages	477,096	494,749	599,472	524,031	524,031	480,991	528,151
A51160	Holiday Pay	-	-	-	-	-	202	-
A51180	Special Pay	-	-	166	-	-	4,062	-
A51200	Temporary PT Salaries/Wages	-	10,530	-	56,375	56,375	16,127	59,242
A51210	Performance Appraisals	13,652	1,198	547	-	-	616	-
A51220	Vacation payout	27,211	9,861	32,697	-	-	58,756	-
A51230	Sick Payout	19,304	19,848	7,720	-	-	44,181	-
A51240	Opt Out Premium	3,058	5,827	6,173	6,000	6,000	4,384	4,500
A51260	Incentive payments	-	-	79,958	-	-	-	-
AH5X Personnel		6,435,757	6,568,169	6,479,195	6,782,727	6,782,727	5,363,068	6,889,123
A61010	Office Supplies	22,954	25,532	25,654	27,500	27,500	11,899	26,500
A61020	Computer Supplies	6,248	7,609	8,772	11,000	11,000	6,147	10,000
A61030	Books Manuals And Periodicals	77	357	1,990	2,750	2,750	478	5,350
A61040	Operational Supplies	-96,501	185,909	-204,916	249,735	287,185	24,438	271,800
A61060	Clothing And Uniforms	36,600	35,553	47,111	47,926	47,926	26,695	43,965
A61080	Food and Provisions	-	-	547	-	-	221	3,195
A61090	Printing and Photographic Supplies	792	676	2,536	3,700	3,700	1,724	3,200
A61100	Communication Supplies	514	2,639	7,478	1,200	1,200	991	3,300
A61120	Outreach Supplies	-	-	-	-	-	132	-
A62010	Medical Supplies	6,203	6,307	7,965	7,400	7,400	5,710	7,400
A63010	Building, Grounds Maintenance Supplies	138,402	115,903	62,096	121,900	121,900	25,594	124,400
A63020	Cleaning Supplies	8,392	17,721	24,727	8,550	8,550	15,597	6,550
A63040	Housekeeping Supplies	17,783	23,491	13,742	15,850	15,850	7,637	17,350
A65010	Chemical Supplies	308,647	315,550	401,453	475,175	475,175	337,303	491,400
A65020	Laboratory Supplies	115,675	121,560	130,142	142,200	148,823	127,612	170,000
A65030	Highway Materials	-	-	1,524	-	-	2,337	-
A65050	Engineering Supplies	461	-	109	500	500	-	250
A65060	Sign And Safety Supplies	51,057	58,934	70,903	35,150	35,150	40,186	34,000
A65070	Automotive Parts	58,569	52,892	37,920	53,500	53,500	30,998	48,500
A65090	Gasoline	76,547	63,159	65,564	72,735	72,735	48,443	83,320
A65100	Diesel Fuel	55,769	46,008	56,442	66,000	66,000	35,443	59,474
A65110	Lubricants	9,245	13,603	15,163	18,700	18,700	9,351	23,100
A65115	Heating Fuel	4,068	4,082	4,881	6,000	6,000	5,812	6,000
A65130	Small Tools	36,805	31,863	75,807	40,700	40,700	35,009	21,450
A65135	Hardware Supplies	7,095	6,300	1,200	5,300	5,300	949	5,300
A65140	Electrical Parts	126,407	329,256	168,861	108,100	117,332	142,337	163,750
A65150	Plumbing Supplies	247,442	221,045	95,141	172,700	172,700	86,134	189,700

Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A65160	Paints, Solvents and Related Supplies	10,087	6,211	5,925	11,250	11,250	5,910	11,250
A65170	Mechanical Parts and Supplies	299,508	388,559	371,748	274,680	274,680	140,003	346,550
A65175	Meter Parts and Supplies	14,165	4,390	22,237	4,000	4,000	5,199	10,000
A65180	Miscellaneous Commodities	920	4,707	1,941	700	700	3,353	500
AH6X Commodities		1,563,931	2,089,814	1,524,662	1,984,902	2,038,206	1,183,643	2,187,554
A74080	H/L/D Employee Benefits	1,495,817	1,577,420	1,493,141	1,402,085	1,402,085	1,086,097	1,492,462
A74100	Retirement Benefits/FICA	474,586	423,412	480,802	519,144	519,144	399,366	527,028
A74110	Retirement Benefits/IMRF	685,380	1,404,063	644,369	669,615	669,615	528,046	535,172
AH74X Benefits .		2,655,783	3,404,895	2,618,312	2,590,845	2,590,845	2,013,509	2,554,662
A71110	Auditing And Accounting	48,297	35,000	43,610	96,000	96,000	17,326	75,000
A71140	Legal Services	141,095	121,163	61,045	120,000	149,406	16,169	105,000
A71150	Consultants	146,659	91,386	54,634	340,000	424,626	47,477	710,000
A71170	Engineering Services	255,527	325,951	414,513	745,000	2,213,783	322,258	775,000
A71190	Financial Services	1,715	492	542	5,000	5,000	-	5,000
A71200	Bank & Trust Services	52,593	82,364	85,046	85,000	85,000	60,943	90,000
A71220	Computer Services	15,100	7,400	7,400	20,000	20,000	-	20,000
A71230	Software & Online Services	206,394	156,811	157,177	181,860	189,370	176,399	332,795
A71310	Laboratory Fees	148,652	153,208	152,825	213,200	213,200	155,749	131,500
A71415	Recruitment	-	-	293	-	-	665	-
A71430	Tuition Reimbursement	-	-	-	4,500	4,500	-	4,300
A71450	Mileage Reimbursement	200	745	683	750	750	1,040	750
A71470	Employee Relations	2,411	1,955	2,606	2,325	2,325	404	2,325
A71500	Trips And Training	71,968	68,551	74,764	80,950	80,950	63,113	102,700
A71610	Pest Control	4,323	4,095	3,905	5,400	5,400	2,906	5,400
A71620	Laundry And Cleaning	5,854	6,393	8,238	6,300	6,300	4,873	36,890
A71630	Garbage Disposal	39,008	43,836	55,748	40,200	40,200	39,922	57,200
A71640	Bio Hazard Waste Disposal	2,415	5,147	3,060	3,500	3,500	773	-
A71650	Security Services	14,497	18,034	17,075	15,500	15,500	14,631	20,438
A71660	Biosolids Management Services	444,590	464,121	521,224	442,170	488,534	337,503	442,170
A71810	Dues And Subscriptions	20,701	20,061	81,427	23,400	23,400	5,467	85,750
A71840	Publications & Legal Notices	2,049	-	-	1,000	1,000	-	1,000
A71910	Gas For Heating	204,051	176,516	153,870	252,500	252,500	156,964	251,000
A71920	Electricity	1,715,452	1,775,995	1,862,134	1,867,913	1,867,913	1,308,094	1,995,597
A71930	Water And Sewer Charges	2,558	3,803	1,870	2,800	2,800	906	2,800
A71940	Telephone	48,963	52,397	62,914	59,860	59,860	59,905	78,500
A71950	Cellular Phones	29,779	33,610	32,074	34,450	34,450	24,068	31,188
A71955	Cell Phone Allowance	1,905	2,710	2,635	4,300	4,300	2,425	4,300
A71960	Data/Telecommunications	145,197	107,982	133,109	136,340	136,340	111,837	144,971
A71965	Radio Fees	-	-	1,446	8,000	8,000	3,762	4,632
A71970	Courier Services	7,883	7,767	9,387	8,350	8,350	5,509	4,500
A72140	Unemployment Compensation	12,960	12,960	5,310	5,310	5,310	5,310	5,310

Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72170	Liability And Work Comp Insurance	467,136	467,136	400,000	400,000	400,000	400,000	400,000
A72210	Motor Vehicle Maintenance & Repairs	97,898	102,935	96,485	102,500	102,500	45,701	99,730
A72240	Radio Equipment Maintenance & Repair	324	-	600	1,000	1,000	-	1,000
A72250	Bldg & Grounds Maintenance & Repairs	843	750	-	-	5,897	5,897	-
A72260	Office Equip Maintenance And Repairs	3,297	858	3,227	5,700	5,700	-	5,700
A72280	Equipment Maintenance	171,504	204,556	243,968	262,350	310,471	210,137	329,340
A72290	Building and Storage Bins Maintenance & Repairs	72,610	45,905	104,905	150,260	150,260	37,548	113,967
A72300	Levee, Ground Pavement Maintenance & Repairs	419,242	672,577	295,019	345,250	378,782	225,524	475,800
A72310	Transmission and Distribution Mains Maintenance & Repairs	89,196	298,559	150,061	80,050	80,050	-	197,410
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	27,140	19,433	220,028	44,200	44,200	7,480	201,837
A72330	Wells Maintenance & Repairs	28,936	43,000	110,567	162,500	167,939	70,015	330,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	2,550	27,356	-	72,500	72,500	-	102,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	-	-	30,000	31,500	-	55,000
A72380	Interceptor Sewers Maintenance & Repairs	47,167	13,764	-	130,000	130,000	-	170,000
A72410	All Other Maintenance And Repairs	3,700	1,025	8,247	-	-	-	1,000
A72520	Record Storage	-	533	-	-	-	-	-
A72530	Equipment Rental	20,308	24,600	19,522	30,910	31,116	13,410	30,210
A72560	All Other Rentals	165,500	167,036	168,217	166,000	166,000	168,401	168,200
A72790	Transfers to Other Governments	60,000	60,000	-	60,000	60,000	60,000	-
A72810	Credit Card Fees	-	-	-	-	-	1	-
A72820	Postage	85,873	96,133	78,443	100,000	100,000	57,618	104,700
A72830	Printing Services	26,263	35,285	25,066	40,000	40,000	17,612	35,000
A72840	Temporary Employment Services	56,129	82,247	43,990	94,835	102,960	27,666	106,510
A72935	Permits and Licenses Expense	-	-	-	-	-	3,650	104,000
A73110	Wholesale Water Purchase	4,130,454	4,573,982	4,321,815	4,780,300	4,780,300	3,442,162	4,692,049
A73120	Wholesale Sewerage Treatment	8,339,893	8,053,320	8,809,762	9,686,735	9,686,735	7,244,412	10,225,245
A73160	Surveying and Mapping Services	14,703	16,531	16,488	20,000	20,000	14,830	20,000
A73170	Testing and Inspections Services	37,557	36,659	71,071	49,500	49,500	38,842	85,750
A73190	Bad Debt Expense	30,080	111,927	136,810	30,000	30,000	-1,752	30,000
A73195	Indirect Cost Allocations	1,176,246	1,153,714	1,392,567	1,562,128	1,562,128	1,562,128	1,630,688
A73200	Public Works Refunds	-	7,048	144,437	-	-	127,880	163,373
A75020	Real Estate Taxes	-	-	21	-	-	21	-
A76010	Revenue Bond Issue Costs	-	154,744	-	-	-	-	-
A79920	Transfers Other Funds	-	244,644	-	-	-	-	-
A79940	Miscell Contractual Services	5,538	3,870	44,914	50,000	53,663	18	50,000
A79950	All Other Miscellaneous	6,608	6,693	7,575	12,500	12,500	1,925	15,500
AH7X Contractuals		19,379,489	20,507,276	20,924,369	23,281,097	25,024,269	16,727,526	25,470,525
A83010	Motor Vehicles	-	-	-	-	560,000	170,557	-
A84010	Construction & Maintenance Equipment	-	-	-	-	238,041	314,629	31,000
A84030	Computer Equipment	2,363	4,858	-	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A84040	Computer System Software	4,737	-	-	-	500,000	-	-
A84050	Laboratory Equipment	1,787	41,688	4,086	-	159,368	123,464	78,395
A84055	Safety Equipment	-	-	-	-	5,500	5,578	-
A84060	Furniture And Office Equipment	326	3,099	-	-	3,500	-	-
A84070	Engineering Equipment	-	-	17,195	-	18,000	-	-
A84080	Meters	9,351	-	-	-	-	-	-
A84100	Miscellaneous Equipment	-	-	165	-	98,100	343,112	-
A85010	Water/Wastewater Facility Construction	-240	-	-	-	5,630,000	4,820,175	-
A85020	Roads & Road Constr & Maintenance	-	-	-95,985	-	-	-	-
A85030	Sewer Interceptor Contracts	-	-	-	-	1,050,000	81,563	-
A85060	Facility Improvements - non capitalizable_A85060	-	10,681	22,292	10,000	10,000	5,657	-
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	51,721	12,400	12,400	3,954	103,050
A89930	Computer System Software- non capitalizable	1,519	589	3,296	650	650	-	-
A89935	Laboratory Equipment- non capitalizable	7,913	6,213	6,137	21,000	42,096	-2,392	4,000
A89940	Furniture & Office Equip Storage Containers- non capitalizable	4,129	10,815	14,663	10,600	10,600	584	7,100
A89950	Meters- non capitalizable	57,184	793	489	24,400	24,400	4,760	5,000
A89955	Fire Hydrants- non capitalizable	58	-	-	117,000	117,000	-	117,000
A89960	Miscellaneous Equipment- non-capitalizable	13,720	33,909	2,978	3,500	3,500	17,927	10,100
A89965	Facility Improvements - non capitalizable_A89965	1,500	241,245	303,102	760,000	972,397	327,305	150,000
AH8X Capital Expenditures		150,467	376,929	330,137	960,750	9,456,752	6,216,875	506,845
A90010	Principal Payments	-	-	-	3,356,452	3,356,452	365,451	4,169,500
A90020	Interest Payments	1,861,986	1,812,714	1,691,206	1,969,078	1,969,078	1,861,579	2,112,788
A91020	Depreciation Expense	8,270,080	8,802,209	9,005,854	-	-	-	-
AH9X Debt Service		10,132,066	10,614,923	10,697,059	5,325,530	5,325,530	2,227,030	6,282,288
AHEX Total Expenses		40,317,494	43,562,006	42,573,735	40,925,850	51,218,328	33,731,650	43,890,997

**Lake County
 Budget for Fiscal Year 2019
 Public Works
 Select Expenditures Detail**

Fund	MC	Account	Description	FY 2019 Budget
610	48X	63010	Building, Grounds Maintenance Supplies	
			Restoration Materials for Hydrants and Valves	
			Materials for Main Break Repairs	
			Misc. Building Improvements	124,400
610	48X	65010	Chemical Supplies	
			Phosphate, Fluoride, Bleach and Other Chemicals	491,400
610	48X	73170	Testing and Inspection Services	
			School, IEPA, and Vibration Testing	85,750

Special Service Areas

2019 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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	49,726	50,000	50,000	50,000	0	0%
AHM Miscellaneous	101	0	0	0	0	0%
AH4X Total Revenue	49,827	50,000	50,000	50,000	0	0%
AH6X Commodities	2,325	3,900	3,900	3,700	(200)	-5%
AH7X Contractuals	69,373	46,100	46,100	46,300	200	0%
AHEX Total Expenses	71,698	50,000	50,000	50,000	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F272 Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	49,625	49,935	49,692	50,000	50,000	48,655	50,000
A41110	Prior Year Property Taxes	7	33	34	-	-	37	-
A41X	Taxes	49,632	49,968	49,726	50,000	50,000	48,692	50,000
A48010	Interest	33	246	101	-	-	49	-
AHM	Miscellaneous	33	246	101	-	-	49	-
AH4X	Total Revenue	49,665	50,214	49,827	50,000	50,000	48,740	50,000

Lake County Expense Budget Comparison Report - Five Year History

F272 Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A61010	Office Supplies	-	553	90	100	100	110	100
A61040	Operational Supplies	929	-	32	1,800	1,800	-	1,800
A65090	Gasoline	665	1,001	2,203	2,000	2,000	619	1,800
AH6X Commodities		1,594	1,554	2,325	3,900	3,900	729	3,700
A71500	Trips And Training	870	-	50	-	-	-	-
A72110	Liability Insurance	3,325	3,334	3,709	6,000	6,000	3,517	7,000
A72130	Worker's Compensation Insurance	-	1,554	1,333	2,000	2,000	1,523	-
A72280	Equipment Maintenance	6,311	3,236	10,472	3,500	3,500	9,055	3,800
A72820	Postage	79	70	76	-	-	-	-
A72840	Temporary Employment Services	22,959	16,789	16,029	22,000	22,000	9,952	23,500
A79940	Miscell Contractual Services	4,301	10,286	36,546	12,600	12,600	9,281	12,000
A79950	All Other Miscellaneous	2,282	3,960	1,158	-	-	1,268	-
AH7X Contractuals		40,127	39,228	69,373	46,100	46,100	34,596	46,300
AH6X Total Expenses		41,721	40,782	71,698	50,000	50,000	35,325	50,000

Special Service Area #10 - North Hills

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
AHM Miscellaneous	88	0	0	0	0	0%
AH4X Total Revenue	88	0	0	0	0	0%

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

F340

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	72,057	-	-	-	-	-	-
A41X	Taxes	72,057	-	-	-	-	-	-
A48010	Interest	0	-	88	-	-	-	-
AHM	Miscellaneous	0	-	88	-	-	-	-
AH4X	Total Revenue	72,057	-	88	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F340

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A72815	Bank Service Charges	320	355	-	-	-	-	-
AH7X	Contractuals	320	355	-	-	-	-	-
A90010	Principal Payments	75,000	75,000	-	-	-	-	-
A90020	Interest Payments	6,581	2,194	-	-	-	-	-
AH9X	Debt Service	81,581	77,194	-	-	-	-	-
AHEX	Total Expenses	81,902	77,548	-	-	-	-	-

Special Service Area #12 - Woods of Ivanhoe

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

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	34,400	34,400	34,400	34,400	0	0%
AHM Miscellaneous	180	90	90	90	0	0%
AH4X Total Revenue	34,580	34,490	34,490	34,490	0	0%
AH7X Contractuals	11,000	34,490	34,490	34,490	0	0%
AH6X Total Expenses	11,000	34,490	34,490	34,490	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F276 Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	30,100	34,400	34,400	34,400	34,400	30,578	34,400
A41X	Taxes	30,100	34,400	34,400	34,400	34,400	30,578	34,400
A48010	Interest	153	202	180	90	90	147	90
AHM	Miscellaneous .	153	202	180	90	90	147	90
AH4X	Total Revenue	30,253	34,602	34,580	34,490	34,490	30,726	34,490

Lake County Expense Budget Comparison Report - Five Year History

F276 Special Service Area #12 The Woods of Ivanhoe

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79950	All Other Miscellaneous	45,483	11,310	11,000	34,490	34,490	-	34,490
AH7X	Contractuals	45,483	11,310	11,000	34,490	34,490	-	34,490
AHEX	Total Expenses	45,483	11,310	11,000	34,490	34,490	-	34,490

Special Service Area #13 - Tax Exempt 2007A

DEPARTMENT PURPOSE: This SSA was established to repay 2007 bonds issued to fund construction of a sanitary sewer system for the Spencer Highlands and Elmcrest subdivisions in unincorporated Wauconda.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	222,361	258,114	258,114	259,789	1,675	1%
A49X Transfers	112,408	0	0	0	0	0%
AHM Miscellaneous	196	200	200	200	0	0%
AH4X Total Revenue	334,966	258,314	258,314	259,989	1,675	1%
AH9X Debt Service	246,008	258,114	258,114	259,789	1,675	1%
AHEX Total Expenses	246,008	258,114	258,114	259,789	1,675	1%

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

F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	127,015	115,808	222,361	258,114	258,114	207,020	259,789
A41X	Taxes	127,015	115,808	222,361	258,114	258,114	207,020	259,789
A49920	Transfers From Other Funds	-	-	112,408	-	-	-	-
A49X	Transfers	-	-	112,408	-	-	-	-
A48010	Interest	166	478	196	200	200	119	200
A48270	Proceeds from Sale of Refunding Bonds	-	2,245,000	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	89,200	-	-	-	-	-
AHM	Miscellaneous	166	2,334,678	196	200	200	119	200
AH4X	Total Revenue	127,181	2,450,486	334,966	258,314	258,314	207,139	259,989

Lake County Expense Budget Comparison Report - Five Year History

F350 Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A71150	Consultants	-	74,226	-	-	-	-	-
AH7X	Contractuals	-	74,226	-	-	-	-	-
A90010	Principal Payments	-	2,276,000	185,000	150,000	150,000	165,000	160,000
A90020	Interest Payments	126,318	116,401	61,008	108,114	108,114	58,845	99,789
AH9X	Debt Service	126,318	2,392,401	246,008	258,114	258,114	223,845	259,789
AH9X	Total Expenses	126,318	2,466,627	246,008	258,114	258,114	223,845	259,789

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	0	0	0	0	0	0%
AH4X Total Revenue	0	0	0	0	0	0%
AH7X Contractuals	112,408	0	0	0	0	0%
AHEX Total Expenses	112,408	0	0	0	0	0%

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

F352

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	130,985	119,427	0	-	-	-	-
A41X	Taxes	130,985	119,427	0	-	-	-	-
A48010	Interest	45	285	-	-	-	-	-
AHM	Miscellaneous	45	285	-	-	-	-	-
AH4X	Total Revenue	131,030	119,712	0	-	-	-	-

Lake County Expense Budget Comparison Report - Five Year History

F352

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79920	Transfers Other Funds	-	-	112,408	-	-	-	-
AH7X	Contractuals	-	-	112,408	-	-	-	-
A90010	Principal Payments	120,000	79,000	-	-	-	-	-
A90020	Interest Payments	7,715	2,192	-	-	-	-	-
AH9X	Debt Service	127,715	81,192	-	-	-	-	-
AHEX	Total Expenses	127,715	81,192	112,408	-	-	-	-

Special Service Area #16 - Lake Michigan Water

DEPARTMENT PURPOSE: This SSA was established to repay 2013 bonds and related debt that was issued to fund improvements and extensions to the existing water supply system for Lake Villa and the Village of Lindenhurst, and water service areas for Grandwood Park and Fox Lake Hills. This fund records the receipt of property taxes and repayment of the debt. Capital projects are tracked in a separate capital projects fund.

FINANCIAL SUMMARY:

Account	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	2,577,297	2,555,000	2,555,000	2,555,000	0	0%
AHM Miscellaneous	4,656	0	0	0	0	0%
AH4X Total Revenue	2,581,953	2,555,000	2,555,000	2,555,000	0	0%
AH9X Debt Service	2,521,250	2,555,000	2,555,000	2,555,000	0	0%
AHEX Total Expenses	2,521,250	2,555,000	2,555,000	2,555,000	0	0%

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_F354 Special Service Area #16_M1114010

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	310,301	2,576,515	2,577,297	2,555,000	2,555,000	1,534,672	2,555,000
A41X	Taxes	310,301	2,576,515	2,577,297	2,555,000	2,555,000	1,534,672	2,555,000
A48010	Interest	59	171	4,656	-	-	28,717	-
AHM	Miscellaneous .	59	171	4,656	-	-	28,717	-
AH4X	Total Revenue	310,361	2,576,686	2,581,953	2,555,000	2,555,000	1,563,389	2,555,000

Lake County Expense Budget Comparison Report - Five Year History

F354 Special Service Area #16_F354 Special Service Area #16_M1114010

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A90010	Principal Payments	-	-	2,250,000	2,250,000	2,250,000	-	2,250,000
A90020	Interest Payments	305,000	305,000	271,250	305,000	305,000	237,500	305,000
AH9X Debt Service		305,000	305,000	2,521,250	2,555,000	2,555,000	237,500	2,555,000
AHEX Total Expenses		305,000	305,000	2,521,250	2,555,000	2,555,000	237,500	2,555,000

Financial and Administrative Committee

Special Service Area #17 - Ivanhoe Estates

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	FY2017 Actuals	FY2018 Adopted Budget	FY2018 Modified Budget	FY2019 Budget	\$ Variance	% Variance
A41X Taxes	56,640	56,640	56,640	56,640	0	0%
AHM Miscellaneous	12	0	0	0	0	0%
AH4X Total Revenue	56,652	56,640	56,640	56,640	0	0%
AH7X Contractuals	0	56,640	56,640	56,640	0	0%
AHEX Total Expenses	0	56,640	56,640	56,640	0	0%

Lake County Revenue Budget Comparison Report - Five Year History

F290 Special Service Area #17

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A41100	Property Taxes	-	-	56,640	56,640	56,640	49,641	56,640
A41X	Taxes	-	-	56,640	56,640	56,640	49,641	56,640
A48010	Interest	-	-	12	-	-	58	-
AHM	Miscellaneous	-	-	12	-	-	58	-
AH4X	Total Revenue	-	-	56,652	56,640	56,640	49,699	56,640

Lake County Expense Budget Comparison Report - Five Year History

F290 Special Service Area #17

Acct Code	Account Description	Recognized Amount FY2015	Recognized Amount FY2016	Recognized Amount FY2017	Adopted Budget FY2018	Modified Budget FY2018	Y-T-D Recognized FY2018	Budget FY2019
A79950	All Other Miscellaneous	-	-	-	56,640	56,640	-	56,640
AH7X	Contractuals	-	-	-	56,640	56,640	-	56,640
AHEX	Total Expenses	-	-	-	56,640	56,640	-	56,640

Capital Improvements

2019 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

2019 Fiscal Year Requests - Recommended

CIP Project Name	Requested Funding	Recommended Funding	Description of Project
Construction Capital Projects			
Jail Circulation Improvements Training Room Buildout – Babcox 2nd floor	\$1,375,000	\$1,375,000	This project will provide ADA compliant circulation between the Jail and Community Based Corrections Center, a new training room for the Sheriff in the current Jail Gym, and includes an allowance for contracted project management services.
Sheriff's Office 2nd Floor Babcox Office Infill	\$875,000	\$875,000	This project will build out approximately 2,500 square feet of office area in the 2nd floor of Babcox that is being infilled for the Intake and Booking Renovations, and also includes an allowance for contracted project management services.
Court Annex Renovations	\$900,000	\$900,000	Design Development for renovation of the Annex, which is to be repurposed to support the space needs of the Clerk of the Courts, Court Security and Court Admin. Also includes an allowance for contracted project management services.
New Sheriff Public Safety Building	\$600,000	\$600,000	Design Development of a new and expanded highway patrol building facility including relocating portions of the Sheriff's operations from Waukegan to Libertyville. Also includes an allowance for contracted project management services.
Court Annex Washington Street Exit Renovations	\$450,000	\$450,000	This project addresses the Annex atrium and includes window replacement, access control, HVAC upgrades, and exterior hard and softscape improvements, and also includes an allowance for contracted project management services.
Child Advocacy Center File Room Rehabilitation	\$250,000	\$250,000	Conversion of approximately 750 square feet of attached garage space to office and file storage uses for the Child Advocacy Center, also also includes an allowance for contracted project management services.
Construction Subtotal	\$4,450,000	\$4,450,000	
Facility Assessment Capital Projects			
Facility Assessment	\$7,000,000	\$7,000,000	See attached list of 2019 CIP Facility Assessment projects.
Facility Assessment Subtotal	\$7,000,000	\$7,000,000	
Security Capital Projects			
Jail IP Camera Phase 5	\$500,000	\$500,000	Additional scope to needed to complete the demolition of the old the analog camera system, additional integration programming for the PLC system and upgrade the console workstations in Central Control.
Security Governance Improvements	\$200,000	\$130,000	See attached list of 2019 CIP Security projects.
Security Subtotal	\$700,000	\$630,000	
Information Technology Capital Projects			
Information Technology Improvements	\$786,000	\$786,000	See attached list of 2019 CIP Information Technology projects.
Information Technology Subtotal	\$786,000	\$786,000	
Recommended Total	\$12,936,000	\$12,866,000	

2019 Fiscal Year Requests - Not Recommended

CIP Project Name	Requested Funding	Recommended Funding	Description of Project
Court Security Bldg Entrances Protective Improvements	\$70,000	\$0	This project includes installation of protective features for wall, windows and furniture at the lobby screening stations for security personnel at the Branch Courthouses
Subtotal	\$70,000	\$0	
Not Recommended Total	\$70,000	\$0	

Summary of Funding

Source of Funds	Use of Funds
Fund Sweep of Reserves	Construction \$4,450,000
Annual Operating Budget (Capital Fund Set Aside)	Facility Assessment \$7,000,000
Project Close-Out or Re-allocation	Security \$630,000
Unallocated CIP	Information Technology \$786,000
	Unallocated CIP \$0
	Future Long Term Capital \$4,534,826
Source Totals:	Use Totals: \$17,400,826



Capital Improvement Program

2019 CIP Facility Assessment Projects - Recommended

CIP Project Name	Project Estimate	Description of Project
Facility Operations New Projects		
Jail 6th Floor Detention Ceiling Install	\$300,000	Install a welded metal ceiling during the Detention AHU Replacement project
Parking Lot Resurface (APO, PDO and DOT Satellite Facility)	\$300,000	Resurface the asphalt, fix storm drains and stripe parking lots at Adult Probation, Public Defender and DOT Satellite Facility
Jail Basement Circulation Improvements	\$300,000	Provide a connecting hallway from the South area of the basement to the North side for unsecure access.
Babcox and Court Tower Operational Improvements	\$180,000	Operational improvements to needed to complete space build outs
Furniture Replacement	\$170,000	Miscellaneous furniture replacement in the Courts areas
Facility Operations - Subtotal	\$1,250,000	
Health Department Projects		
HD HVAC Improvement (Phase 2 Fan Coils and R-22 Chillers Replacement)	\$500,000	BMB replace the existing chiller that uses R-22 Refrigerant and continue to replace fan coil units
HD Flooring Replacement	\$90,000	BMB replace one floor of VCT tile
HD Electrical Improvments (Fire Alarm and Electrical Service)	\$60,000	Group Home replacement for equipment that is beyond useful life
Health Department Subtotal	\$650,000	
Department of Transportation Projects		
DOT Parking Lot Resurfacing Phase 2	\$500,000	Continuation of the campus asphalt resurfacing project.
DOT HVAC and BAS Improvements (TMC)	\$400,000	Replace the air conditioning and heating system and add BAS controls for monitoring and adjustments
DOT Replace Fire Suppression in Server Rm	\$200,000	Replace the water suppression system with a delayed release dry system.
DOT Fuel Island Improvements Phase 2	\$150,000	Continuation to repair concrete curbs and pour new concrete slab for diesel exhaust fluid mini-bulk system.
Dept of Transportation Subtotal	\$1,250,000	
Facility Operations Continuation Projects		
Carpeting and Interior Replacements	\$700,000	Replace the carpeting/VCT for 2nd Babcox Courts, Mundelein, Round Lake Beach, Jail Admin and Training Facility flooring needs
Security Equipment Replacement (X-Ray Machines, Cameras and Access Control Panels)	\$700,000	Replace beyond useful life security entry screening equipment at the all the Courthouses entrances and replace old access control, camera, and duress alarm equipment at the outpost facilities (Branch Courthouses).
Admin Twr Fire Pump, Training RM and Basement ACM Removal	\$600,000	Additional funding needed to complete project
Elevator Modernization	\$400,000	Continuation to replace beyond useful life equipment for Jail Bond Court and Center Courts Twin elevators
Depke FA and PLC Improvements	\$300,000	Additional funding needed to complete project
Annex Court VAV Boxes BAS Replacement	\$200,000	Continuation to replace all the variable air volume controls, the existing system is beyond useful life
Jail Floodbuster Phase 2	\$100,000	Continuation of the plumbing repairs for 3rd floor ASU to stop inmate flooding
Employee Parking Garage Improvements (Continuation)	\$100,000	Continuation to test building materials, develop scope and begin construction documents
Facility Assessment Survey	\$50,000	Continuation to add the exterior site data for facilities already loaded and add new building into the database
A&E Services	\$300,000	Construction adminstraion services for existing projects and funding to develop future CIP project estimates.
JOC Program	\$100,000	Continuation to utilize the JOC program
Contingency	\$300,000	
Facility Operations - Continuation Subtotal	\$3,850,000	
Funding Totals	\$7,000,000	



Capital Improvement Program

2019 CIP Security Projects

CIP Project Name	Project Estimate	Description of Project
Security Governance New Projects		
Central Permit Security Improvements	\$100,000	This project includes additional site lighting, IP cameras, duress alarm, intercoms station for loading dock and partition improvements for departmental storage in the basement of Central Permit Facility.
Court Security Bldg Entrances Protective Improvements	\$70,000	This project includes installation of protective features for wall, windows and furniture at the lobby screening stations for security personnel at the Branch Courthouses
County ID and Access Management Improvements	\$30,000	This project includes the integration of all County ID's with access control management, new County ID's will be issued that will include the access privileges. New ID printers and cards are included in the project.
Security GovernanceSubtotal	\$200,000	
Funding Totals	\$200,000	



2019 CIP Information Technology Projects - Recommended		
CIP Project Name	Project Estimate	Description of Project
Information Technology Projects		
Voting Equipment Replacement	\$560,000	
Audio Visual Equipment Replacement	\$100,000	
Archival Preservation of Historical County Board and Vital Record Books	\$86,000	For preservation only, no intent at this point to inde scanned data and have it searchable on website, etc.
Justice Archive/Storage	\$40,000	
Information Technology Subtotal	\$786,000	
Funding Totals	\$786,000	

Budget & Finance Policies

2019 Recommended Budget

FY2019 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 County Board will officially accept an estimated tax levy for the new fiscal year no later than the September Board meeting of the fiscal year that immediately precedes the new fiscal year.
5. 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 (FAS). 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.
6. The budget will continue to provide for adequate maintenance of capital plant and equipment and for the orderly replacement of equipment.
7. 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.
8. The County will continue to maintain a financial system with statutory budget control to ensure adherence to the budget.
9. The FAS will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
10. 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.
11. 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 through 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. For the purpose of developing the FY2019 budget, there will be a property tax levy freeze. Additional levy, as a result of the CPI increase, will not be taken. However, the FY2019 budget will include growth from new property.
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/agencies/offices of Lake County government shall prepare budget submissions consistent with the following items:

- A.** A *status quo* budget, defined as no new positions and a total amount of no more than the target budget (as defined by the budget instructions), shall be submitted by departments/agencies/offices. If there are contractual and/or mandatory increases above this target, departments/agencies/offices will be required to submit a reconciliation of the increases. FAS will provide a template for this reconciliation as a part of the budget instructions. 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. In an effort to continuously evaluate opportunities to provide services more efficiently and cost-effectively, it is expected that all County departments, agencies, and offices will evaluate their operations (including the need to fill vacant positions) as a part of the budget process and throughout the course of the fiscal year.
- 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 Department/Agency/Office.
- **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 by the Department/Agency/Office.
- **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/Agencies/Offices 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. New, Expanded, or Board Member Program Requests will be accepted and must include sufficient justification for review. Board Member Program Requests must be voted on individually.
- D. New or expanded program requests must be accompanied by an adequate justification and be included in the budget request as a separate package. FAS will provide detail, as a part of the budget instructions, of what should be included in the justification. FAS will not accept requests that do not include sufficient justification for funding.
- E. Department/Agency/Office 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 of the Financial & Administrative Services Committee (F&A). 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. 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 F&A (or the County Board if so required by the agency) to *apply* for such grant prior to application if the grant requires a direct County match. Renewal of grants awarded during the previous fiscal year or those that are for less than \$10,000 *and* do not require a County match do not need prior approval. If the deadline to apply for any grant does not allow sufficient time for prior approval, the department may apply and submit for approval to committee(s) at the next available committee meetings. Departments will notify FAS 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 F&A 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 FAS.

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 Public Works Department will maintain a schedule of rates and charges sufficient at all times to pay operational, 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), Health-Life-Dental 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 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 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 to 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, 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 operational and maintenance costs, as well as 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

2019 Recommended Budget

GLOSSARY OF TERMS

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

Contractual:	The amount budgeted and appropriated for departmental and functional operating services. This includes utilities, consultants and outside contractor services, audit fees, printing, insurance, training, building & grounds, equipment and vehicle maintenance contracted outside.
Corporate Fund:	A major governmental fund that accounts for the County's primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund. This term is used interchangeably with the term General Fund.
County Administration:	The chief administrative department within the County of Lake that provides support to the County Board, directs the County's annual legislative program, communications and media efforts, assists and coordinates the functions of all departments and agencies of Lake County government.
County Board (CB):	Elected members responsible for governing the County of Lake.
Debt:	A financial obligation resulting from money owed.
Department:	A major administrative division of the County that indicates overall management responsibility for an operation.
DH Request:	The initial revenue and expense budget amounts requested by the Department Head (DH) of each individual department.
Double Appropriation:	Expenditures such as health, life and dental (HLD), retirement (IMRF) and certain debt service that appear both as stand alone funds as well as within departmental budgets. Although these expenditures appear in two places within the overall budget, the actual expenditure is only paid once.
Emergency Shelter Grant (ESG):	Grant program that provides funds for the rehabilitation, renovation or conversion of emergency/transitional shelters, maintenance and operation costs, essential services and homeless prevention activities for homeless individuals and families.
Emergency Telephone System Board (ETSB) Fund:	A special revenue fund established to account revenue collected and spent for the emergency telephone system in Lake County.
Enterprise Fund:	A non-major governmental fund that may be used to report any activity for which a fee is charged to external users for goods and services, and must be used for activities which meet certain debt or cost recovery criteria.
Equalized Assessed Value (EAV):	Application of a uniform percentage increase or decrease to assessed values of various areas or classes of property in order to bring assessment levels, on average, to the same percentage of market value.
Existing Property:	Property/building that has already been erected or built.
Expanded Program:	Additional resources added to a program already in existence.
Expenses:	Charges incurred, whether paid or unpaid, resulting from the delivery of products or services to the County.
Expenditures:	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental transfers.
FACE-IT:	An innovative community-based, family focused residential treatment program designed for delinquent youth that strives to help meet the basic needs of troubled youths and families in order to enable them to function productively within society, be self-sufficient, and obtain a sense of dignity and self-worth without criminal behavior.

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

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

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

LIST OF ACRONYMS

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