

Lake County, Illinois
FISCAL YEAR FY2020 BUDGET
OVERALL SUMMARY

	Appropriation	Revenue	Levy	Cash	Levy Change		Estimated Rate	Maximum Rate
					Percent	Dollars		
PROPERTY TAX								
Operating								
General Fund	187,189,603	117,653,032	87,803,716	(18,267,145)	6.05%	5,005,285	0.32582	N/A
FICA	12,583,764	11,000	11,500,000	1,072,764	4.54%	499,923	0.04267	N/A
IMRF	18,069,854	25,450	14,000,000	4,044,404	-3.45%	(500,186)	0.05195	N/A
Liability Insurance and Risk Fund	6,540,452	681,409	700,000	5,159,043	-86.00%	(4,300,156)	0.00260	N/A
Veterans Assistance Commission	580,012	51,124	600,000	(71,112)	20.00%	99,984	0.00223	0.04000
Health Department	79,434,435	58,679,403	12,000,000	8,755,032	-31.43%	(5,500,013)	0.04453	0.15000
Stormwater Management	3,464,338	918,816	3,200,000	(654,478)	219.99%	2,199,969	0.01187	0.20000
Division of Transportation	22,614,941	5,455,568	19,500,000	(2,340,627)	30.00%	4,499,799	0.07236	0.20000
Hulse Detention Center	7,704,177	5,695,820	1,000,000	1,008,357	0.00%	(31)	0.00371	0.10000
Winchester House	1,202,352	0	100,000	1,102,352	-94.55%	(1,736,049)	0.00037	0.10000
TB Clinic	820,362	128,951	500,000	191,411	66.60%	199,884	0.00186	0.15000
SUB TOTAL OPERATING	340,204,290	189,300,574	150,903,716	0	0.31%	468,411	0.55998	
		340,204,290						
CAPITAL								
Bridge Tax	3,918,210	15,151	4,000,000	(96,941)	2.48%	96,901	0.01484	0.25000
Matching Tax	8,285,556	25,826	8,300,000	(40,270)	0.49%	40,306	0.03080	0.05000
SUB TOTAL CAPITAL	12,203,766	40,977	12,300,000	(137,211)	1.13%	137,208	0.04564	
		12,340,977						
TOTAL PROPERTY TAX	352,408,056	189,341,551	163,203,716	(137,211)	0.372%	605,619	0.60562	
		352,545,267						
TRUTH-IN-TAXATION EFFECT:								
SPECIAL REVENUE								
Probation Services Fee	2,727,000	1,607,619	0	1,119,381				
Law Library	432,191	400,800	0	31,391				
Transportation Safety Highway Hire-back Fund	73,080	30,000	0	43,080				
Children's Waiting Room Fund	190,366	170,500	0	19,866				
Neutral Site Custody Exchange Fee	160,000	115,200	0	44,800				
Court Automation	1,471,141	1,496,500	0	(25,359)				
Circuit Clerk Electronic Citation Fund	0	87,800	0	(87,800)				
Court Document Storage	1,311,917	1,488,800	0	(176,883)				
Recorder Automation	1,396,856	1,203,715	0	193,141				
Vital Records Automation	104,198	71,200	0	32,998				
State's Attorney Records Automation	55,000	50,000	0	5,000				
GIS Automation Fee	1,842,000	1,842,000	0	0				
Public Defender Records Automation Fund	0	25,000	0	(25,000)				
Tax Sale Automation Fee	140,300	90,770	0	49,530				
Coroner Fees	169,332	140,300	0	29,032				
Motor Fuel Tax	16,908,573	16,908,573	0	0				
Sales Tax for Transportation & Public Safety	35,841,277	35,841,277	0	0				
HUD Grants	5,237,532	5,237,532	0	0				
Solid Waste Management Tax	200,000	201,635	0	(1,635)				
Workforce Development	5,131,534	5,131,534	0	0				
Video Gaming	734,203	734,203	0	0				
TOTAL SPECIAL REVENUE	74,126,500	72,874,958	0	1,251,542				
CAPITAL PROJECTS								
Capital Improvement Fund	27,864,000	0	0	27,864,000				
DEBT SERVICE FUNDS								
2018 GO Refunding Bonds	2,584,750	2,584,750	0	0				
2019 GO Refunding Bonds	1,771,800	1,771,800	0	0				
2013 GO Road Bonds	6,950,750	6,950,750	0	0				
2015 GO Alternate Bond	5,034,525	5,034,525	0	0				
TOTAL DEBT SERVICE	16,341,825	16,341,825	0	0				
INTERNAL SERVICE								
Health, Life & Dental Insurance	46,046,544	46,046,544	0	0				
ENTERPRISE								
Public Works	52,021,866	51,966,149	178,845	(123,128)				
TOTALS:	568,808,791	376,571,027	163,382,561	28,855,203				
SPECIAL SERVICE AREAS								
Special Service Area #8 Loon Lake	50,000	0	50,000	0				
Special Service Area #12 Woods of Ivanhoe	35,200	90	35,200	(90)				
Special Service Area #17 Construction	56,640	0	56,640	0				
Special Service Area #13 Tax Exempt 2007A								
Spencer Highlands, Elmcrest Construction	260,109	200	259,909	0				
Special Service Area #16 Lake Michigan Wtr	2,555,000	0	2,555,000	0				
	2,956,949	290	2,956,749	(90)				
GRAND TOTAL	571,765,740	376,571,317	166,339,310	28,855,113				
		542,910,627						

List of Budget Amendments - FY2020 Budget			
Amendments Approved at Joint Committee			
Fund & Accounts	Description	Revenue	Expense
Overall Summary before Amendments	Recommended Budget	542,910,627	571,765,740
Self Represented Litigant Coordinator - Court Administration			
101-3200010-51110	Salaries		42,602
101-3200010-74100	FICA		3,259
101-3200010-74110	IMRF		4,153
101-3200010-74080	Health and Dental Insurance		12,237
101-3200010-61040	Operational Supplies		2,000
Veterans Service Officer - Veterans Assistance Commission			
208-3700010-51110	Salaries		34,394
208-3700010-74100	FICA		2,631
208-3700010-74110	IMRF		3,353
208-3700010-74080	Health and Dental Insurance		12,237
208-3700010-61040	Operational Supplies		2,000
Revenue Correction - State's Attorney's Office			
101-3330020-45334	Revenue from Other Government Bodies	(82,939)	
Expense Adjustments to Offset Costs of Added Positions			
Compensation Study - General Operating Expense			
101-1102040-51110	Salaries		(289,084)
County Administrator - Sustainability Coordinator			
101-1101055-51110	Salaries		72,199
101-1101055-74100	FICA		5,523
101-1101055-74110	IMRF		7,039
101-1101055-74080	Health and Dental Insurance		12,237
101-1101055-61010	Office Supplies		-
101-1101055-61040	Office Equipment		750
101-1102040-71150	Consultants		(100,000)
101-1101055-71500	Trips and Training		2,000
101-1101055-71810	Dues and Subscriptions		1,490
101-1101055-84030	Computer Equipment		1,852
Stormwater Management Commission - Project Manager			
212-4201010-51110	Salaries		72,199
212-4201010-74100	FICA		5,523
212-4201010-74110	IMRF		7,039
212-4201010-74080	Health and Dental Insurance		12,237
212-4201010-85070	All Other Capital Outlay		(400,000)
Circuit Clerk/Court Administration/Court Automation Fund Position Swap			
Fund 101 - Corporate Fund - Circuit Clerk Position Addition			
101-3100010-51110	Salaries		122,130
101-3100010-74100	FICA		9,343
101-3100010-74110	IMRF		11,908
101-3100010-74080	Health and Dental Insurance		22,341

List of Budget Amendments - FY2020 Budget			
Amendments Approved at Joint Committee			
Fund & Accounts	Description	Revenue	Expense
Fund 101 - Corporate Fund - Court Administration Position Removal			
101-3200010-51110	Salaries		(135,059)
101-3200010-74100	FICA		(10,332)
101-3200010-74110	IMRF		(13,168)
101-3200010-74080	Health and Dental Insurance		(8,751)
Fund 256 - Court Automation Fund - Position Addition			
256-3250010-51110	Salaries		135,059
256-3250010-74100	FICA		10,332
256-3250010-74110	IMRF		13,168
256-3250010-74080	Health and Dental Insurance		8,751
Fund 256 - Court Automation Fund - Position Removal			
256-3120010-51110	Salaries		(122,130)
256-3120010-74100	FICA		(9,343)
256-3120010-74110	IMRF		(11,908)
256-3120010-74080	Health and Dental Insurance		(22,341)
Pre-Trial Officers - Court Administration			
101-3200010-45280	Salary Reimbursement	113,088	
101-3200020-51110	Salaries		113,088
101-3200020-74100	FICA		8,651
101-3200020-74110	IMRF		11,026
101-3200020-74080	Health and Dental Insurance		19,367
101-3200005-73020	Dependent Children		(50,000)
250-3210010-84030	Laptops		7,566
250-3210010-71950	Cell Phones		240
250-3210010-64030	Bulletproof vests		1,950
250-3210010-84060	Furniture (office chairs)		1,200
Revenue Addition - Public Works			
610-4840010-47190-000-000-000-48120	Connection Fees	107,484	
University of Illinois Extension Increase			
University of Illinois Extension Increase - General Operating Expense			
101-1102030-72750	Lake County Co-Op Extension		60,000
Expense Reductions to Offset Increase - County Board			
101-1000010-61010	Office Supplies		(5,000)
101-1000010-71500	Trips and Training		(10,000)
101-1000010-72830	Printing Services		(45,000)
Health Department			
Information Security Consultant - Health Department			
210-4011100-71150	Consultants		176,800
210-4011100-84040	Computer System Software		42,934

List of Budget Amendments - FY2020 Budget			
Amendments Approved at Joint Committee			
Fund & Accounts	Description	Revenue	Expense
Capital Equipment - Health Department			
210-4011100-85020	Building Improvements		50,000
210-4011100-85070	All Other Capital Outlay		130,000
Capital Project Funding for Stormwater Management Commission - Capital Improvement Fund			
106-4207030-85070	All Other Capital Outlay		2,000,000
Overall Summary after Amendments	Amended Budget	543,048,260	573,808,433
Net Change from Recommended Budget	Amended Budget	137,633	2,042,693
Proposed Amendments for the Finance & Administrative Committee			
Fund & Accounts	Description	Revenue	Expense
Overall Summary after Amendments	Amended Budget	543,048,260	573,808,433
Adjustments to the General Fund			
Reduction to Contingency - General Operating Expense			
101-1102040-51110	Regular Salaries and Wages		(165,271)
101-1102040-79930	Miscellaneous Contingency		(165,272)
Reduction to Compensation Study - General Operating Expense			
101-1102040-51110	Regular Salaries and Wages		(161,300)
Elimination of Part-Time Receptionist Position - County Administrator's Office			
101-1101030-51120	Permanent PT Salaries/Wages		(18,123)
101-1101030-74100	Retirement Benefits/FICA		(1,386)
101-1101030-74110	Retirement Benefits/IMRF		(1,767)
Reduction in Various Expense Accounts - Finance & Administrative Services			
101-1200020-61040	Operational Supplies		(5,000)
101-1200010-71500	Trips and Training		(5,000)
101-1200020-72820	Postage		(5,000)
Reduction in Building Grounds & Maintenance & Repairs - Facilities & Construction			
101-1500010-72250	Building Grounds & Maintenance & Repairs		(10,000)
Reduction to Property Tax Levy - General Fund			
101-1000010-41100	Property Taxes	(538,119)	
Adjustments to Bridge Tax Fund			
232-4300010-41100	Property Taxes	(47,500)	
232-4300030-85020	Roads & Road Construction & Maintenance		(47,500)
Adjustments to Matching Tax Fund			
234-4300010-41100	Property Taxes	(20,000)	
234-4300030-85020	Roads & Road Construction & Maintenance		(20,000)
Overall Summary after Proposed Amendments			
Amended Budget	Amended Budget	542,442,641	573,202,814
Net Change	Amended Budget	605,619	605,619

List of Budget Amendments - FY2020 Budget			
Amendments Approved at Joint Committee			
Fund & Accounts	Description	Revenue	Expense
Summary by Fund			
General Fund - 101	Recommended Budget	205,456,748	187,189,603
	Budget Changes	(507,970)	(659,318)
General Fund - 101	Amended Budget	204,948,778	186,530,285
Capital Improvement Fund - 106	Recommended Budget	-	27,864,000
	Budget Changes	-	2,000,000
Capital Improvement Fund - 106	Amended Budget	-	29,864,000
Veterans Assistance Commission - 208	Recommended Budget	651,124	580,012
	Budget Changes	-	54,615
Veterans Assistance Commission - 208	Amended Budget	651,124	634,627
Health Department - 210	Recommended Budget	70,679,403	79,434,435
	Budget Changes	-	399,734
Health Department - 210	Amended Budget	70,679,403	79,834,169
Stormwater Mgt Commission - 212	Recommended Budget	4,118,816	3,464,338
	Budget Changes	-	(303,001)
Stormwater Mgt Commission - 212	Amended Budget	4,118,816	3,161,337
Bridge Tax - 232	Recommended Budget	4,015,151	3,918,210
	Budget Changes	(47,500)	(47,500)
Bridge Tax - 232	Amended Budget	3,967,651	3,870,710
Matching Tax - 234	Recommended Budget	8,325,826	8,285,556
	Budget Changes	(20,000)	(20,000)
Matching Tax - 234	Amended Budget	8,305,826	8,265,556
Probation Services Fee Fund - 250	Recommended Budget	1,607,619	2,727,000
	Budget Changes	-	10,956
Probation Services Fee Fund - 250	Amended Budget	1,607,619	2,737,956
Court Automation Fund - 256	Recommended Budget	1,496,500	1,471,141
	Budget Changes	-	1,588
Court Automation Fund - 256	Amended Budget	1,496,500	1,472,729
Public Works Fund - 610	Recommended Budget	52,144,994	52,021,866
	Budget Changes	107,484	-
Public Works Fund - 610	Amended Budget	52,252,478	52,021,866
Net Change from Recommended Budget	Amended Budget	(400,486)	1,104,840

Lake County, Illinois
FISCAL YEAR FY2020 BUDGET
OVERALL SUMMARY

	Appropriation	Revenue	Levy	Cash	Levy Change		Estimated Rate	Maximum Rate
					Percent	Dollars		
PROPERTY TAX								
Operating								
General Fund	186,530,285	117,683,181	87,265,597	(18,418,493)	6.05%	5,005,285	0.32582	N/A
FICA	12,583,764	11,000	11,500,000	1,072,764	4.54%	499,923	0.04267	N/A
IMRF	18,069,854	25,450	14,000,000	4,044,404	-3.45%	(500,186)	0.05195	N/A
Liability Insurance and Risk Fund	6,540,452	681,409	700,000	5,159,043	-86.00%	(4,300,156)	0.00260	N/A
Veterans Assistance Commission	634,627	51,124	600,000	(16,497)	20.00%	99,984	0.00223	0.04000
Health Department	79,834,169	58,679,403	12,000,000	9,154,766	-31.43%	(5,500,013)	0.04453	0.15000
Stormwater Management	3,161,337	918,816	3,200,000	(957,479)	219.99%	2,199,969	0.01187	0.20000
Division of Transportation	22,614,941	5,455,568	19,500,000	(2,340,627)	30.00%	4,499,799	0.07236	0.20000
Hulse Detention Center	7,704,177	5,695,820	1,000,000	1,008,357	0.00%	(31)	0.00371	0.10000
Winchester House	1,202,352	0	100,000	1,102,352	-94.55%	(1,736,049)	0.00037	0.10000
TB Clinic	820,362	128,951	500,000	191,411	66.60%	199,884	0.00186	0.15000
SUB TOTAL OPERATING	339,696,320	189,330,723	150,365,597	(0)	0.31%	468,411	0.55998	
			339,696,320					
CAPITAL								
Bridge Tax	3,870,710	15,151	3,952,500	(96,941)	2.48%	96,901	0.01484	0.25000
Matching Tax	8,265,556	25,826	8,280,000	(40,270)	0.49%	40,306	0.03080	0.05000
SUB TOTAL CAPITAL	12,136,266	40,977	12,232,500	(137,211)	1.13%	137,208	0.04564	
			12,273,477					
TOTAL PROPERTY TAX	351,832,586	189,371,700	162,598,097	(137,211)	0.372%	605,619	0.60562	
			351,969,797					
TRUTH-IN-TAXATION EFFECT:								
SPECIAL REVENUE								
Probation Services Fee	2,737,956	1,607,619	0	1,130,337				
Law Library	432,191	400,800	0	31,391				
Transportation Safety Highway Hire-back Fund	73,080	30,000	0	43,080				
Children's Waiting Room Fund	190,366	170,500	0	19,866				
Neutral Site Custody Exchange Fee	160,000	115,200	0	44,800				
Court Automation	1,472,729	1,496,500	0	(23,771)				
Circuit Clerk Electronic Citation Fund	0	87,800	0	(87,800)				
Court Document Storage	1,311,917	1,488,800	0	(176,883)				
Recorder Automation	1,396,856	1,203,715	0	193,141				
Vital Records Automation	104,198	71,200	0	32,998				
State's Attorney Records Automation	55,000	50,000	0	5,000				
GIS Automation Fee	1,842,000	1,842,000	0	0				
Public Defender Records Automation Fund	0	25,000	0	(25,000)				
Tax Sale Automation Fee	140,300	90,770	0	49,530				
Coroner Fees	169,332	140,300	0	29,032				
Motor Fuel Tax	16,908,573	16,908,573	0	0				
Sales Tax for Transportation & Public Safety	35,841,277	35,841,277	0	0				
HUD Grants	5,237,532	5,237,532	0	0				
Solid Waste Management Tax	200,000	201,635	0	(1,635)				
Workforce Development	5,131,534	5,131,534	0	0				
Video Gaming	734,203	734,203	0	0				
TOTAL SPECIAL REVENUE	74,139,044	72,874,958	0	1,264,086				
CAPITAL PROJECTS								
Capital Improvement Fund	29,864,000	0	0	29,864,000				
DEBT SERVICE FUNDS								
2018 GO Refunding Bonds	2,584,750	2,584,750	0	0				
2019 GO Refunding Bonds	1,771,800	1,771,800	0	0				
2013 GO Road Bonds	6,950,750	6,950,750	0	0				
2015 GO Alternate Bond	5,034,525	5,034,525	0	0				
TOTAL DEBT SERVICE	16,341,825	16,341,825	0	0				
INTERNAL SERVICE								
Health, Life & Dental Insurance	46,046,544	46,046,544	0	0				
ENTERPRISE								
Public Works	52,021,866	52,073,633	178,845	(230,612)				
TOTALS:	570,245,865	376,708,660	162,776,942	30,760,263				
SPECIAL SERVICE AREAS								
Special Service Area #8 Loon Lake	50,000	0	50,000	0				
Special Service Area #12 Woods of Ivanhoe	35,200	90	35,200	(90)				
Special Service Area #17 Construction	56,640	0	56,640	0				
Special Service Area #13 Tax Exempt 2007A								
Spencer Highlands, Elmcrest Construction	260,109	200	259,909	0				
Special Service Area #16 Lake Michigan Wtr	2,555,000	0	2,555,000	0				
	2,956,949	290	2,956,749	(90)				
GRAND TOTAL	573,202,814	376,708,950	165,733,691	30,760,173				
			542,442,641					