

# RECOMMENDED 2021 ANNUAL BUDGET

Lake County  
**FORWARD**

## Table of Contents

<b>Transmittal Letter</b>	1	<b>Other Property Tax Funds (Continued)</b>	
		Matching Tax	209
<b>GFOA Distinguished Budget Award</b>	2	Stormwater Management	213
		Tuberculosis (TB) Clinic	219
<b>Budget Overview</b>		Veterans Assistance Commission	223
Budget Priorities	5	Winchester House	229
<b>About Lake County</b>		<b>Special Revenue Funds</b>	
Government Overview	8	Children's Waiting Room Fund	235
Budget Process	11	Coroner Fees	239
Demographics	13	Court Automation	243
Organizational Chart	15	Document Storage	247
Board Members by District	16	Electronic Citation	251
		GIS Automation	255
<b>Budget Summary</b>		HUD Grants	259
Overall Summary	19	Law Library	263
Revenue by Category	22	Motor Fuel Tax	267
Expenses by Category	27	Neutral Site Custody Exchange	271
Summary of Major Revenues	32	Public Defender's Records Automation Fund	275
Property Tax Summaries	35	Probation Services Fee	277
Property Tax History	36	Recorder Automation	281
Sales and Other Taxes	38	Sales Tax for Transportation & Public Safety	285
Summary of Major Expenses	42	Solid Waste Management Tax	289
Personnel Count by Department	48	State's Attorney's Records Automation	293
Authorized Position History	50	Tax Sale Automation	297
Fund and Department Structure	51	Transportation Safety Highway Hire-Back Fund	301
Summary of Debt	55	Video Gaming	305
Basis of Accounting	57	Vital Records Automation	309
		Workforce Development	313
<b>New Program Requests</b>		<b>Capital Projects</b>	
New Program Requests Summary	60	2010A Bond Road Construction Projects	321
		2011A Tax Exempt GO Bonds Road Construction Projects	325
<b>Corporate Fund</b>		2013 Bond Road Construction Projects	329
General Corporate Fund	63	2015A Capital Projects Fund	333
Chief County Assessment Office	73	Special Service Area #16 - Capital Projects Fund	337
Circuit Court Clerk	79		
Circuit Courts	85	<b>Debt Service Funds</b>	
Coroner	91	2010A Taxable GO Bonds	343
County Administrator	95	2011A Tax Exempt GO Bonds	347
County Board	101	2013 GO Road Bonds	351
County Clerk	105	2015A Debt Service Fund	355
Facilities & Construction	109	GO Bonds (2018)	359
Finance & Administrative Services	115	GO Refunding Bonds (2019)	363
General Operating Expense	121		
Human Resources	125	<b>Internal Service Funds</b>	
Information Technology	129	Health, Life & Dental Insurance	369
Planning, Building & Development	135		
Public Defender	141	<b>Enterprise Funds</b>	
Recorder of Deeds	145	Public Works	375
Regional Office of Education	149		
Sheriff	153	<b>Special Service Areas</b>	
Sheriff's Merit Commission	159	Special Service Area # 8 - Loon Lake	385
State's Attorney	163	Special Service Area #12 - Woods of Ivanhoe	389
Treasurer	169	Special Service Area #13 - Tax Exempt 2007A	393
		Special Service Area #13 - Taxable 2007B	397
<b>Other Property Tax Funds</b>		Special Service Area #16 - Lake Michigan Water	401
Bridge Tax	173	Special Service Area #17 - Ivanhoe Estates	405
Division of Transportation	177		
FICA (Federal Insurance Contribution Act)	183	<b>Capital Improvement Plan</b>	411
Health Department	187		
Hulse Detention Center	195	<b>Budget &amp; Finance Policies</b>	
IMRF (Illinois Municipal Retirement Fund)	201	Budget and Finance Policies	417
Liability Insurance	205		
		<b>Glossaries</b>	
		Glossary of Terms	429
		List of Acronyms	434



**To: Sandra M. Hart, Lake County Board Chair**  
**Members of the County Board**  
**Citizens of Lake County**

Re: Fiscal Year 2021 Budget

Lake County and the entire nation were in the midst of handling the COVID-19 pandemic when the budget preparation process started for Fiscal Year 2020-2021. Needless to say, the operational focus on that response as well as the financial impact of the pandemic greatly influenced the preparation of this Fiscal Year 2021 Budget. Nonetheless, we are pleased to present the Recommended 2021 Budget for your review. We believe this budget allows Lake County to continue to carry out the critical services that only the County provides while recognizing that revenues are significantly reduced from prior years. Despite significant declines in several revenue categories, this budget is presented with no increase in proposed property taxes, in recognition of the hardship this pandemic has had on our residents.

The 2021 Budget and Fiscal Policies passed by the Lake County Board in early 2020 set the foundation for budget preparation. The Board recognized the impact of the pandemic both on the current year and several years into the future. These policies were then incorporated into departmental budget preparation instructions, with a target for each department of their Fiscal Year 2019 actual spend. This was a very difficult level for many departments to achieve due to their normal operations in addition to the additional duties they are executing in response to COVID-19.

This budget is balanced due to difficult cuts, operational efficiencies and reorganizations in some departments. Further, it is necessary to substantially reduce investment in facilities and major capital construction so that operations could be maintained at the current levels. This proposed budget is prudent, ensuring that Lake County remains fiscally stable throughout the pandemic and beyond.

We are grateful for the participation and cooperation from all departments and agencies during the budget preparation process. Despite the varied and diverse functions we serve, we share a commitment to providing outstanding services to the residents, as efficiently as possible.

Respectfully submitted,



Gary Gibson  
County Administrator



Patrice Sutton  
Chief Financial Officer





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Lake  
Illinois**

For the Fiscal Year Beginning

**December 1, 2019**

*Christopher P. Morill*

Executive Director

# *Budget Overview*

*2021 Recommended Budget*



# FISCAL YEAR 2020 – 2021 OVERVIEW

The COVID-19 pandemic has had an unprecedented impact on the operations, budget, and employees of Lake County, starting in February 2020 and continuing at least into Fiscal Year 2020-2021. During times like these, the critical services that Lake County provides are more important than ever. Our priority during this time, and as we assembled the Fiscal year 2021 budget, is keeping Lake County healthy and safe.

The Fiscal Year 2021 (FY21) Annual Budget totals \$559,792,396, which is 2.34% or \$13.4 million lower than the FY20 Budget. The decline is primarily in the area of capital, which shows a \$6.9 million or 7% decline. Total revenue for all funds is \$542,563,336, which is 0.02% higher than last year.

While the operating funds that provide the funding for most governmental operations are balanced, there is a shortfall in the special revenue funds. The difference between revenue and expense in those funds, a shortfall of \$17.2 million, is the use of reserves that have been planned for and set aside for specific purposes.

## FY21 Quick Facts

**Flat property tax**  
(3rd straight year)

**Stagnant revenue**  
(even with last year)

**11 fewer FT and  
21 fewer PT employees**

## Revenue

While Lake County has weathered economic downturns before, the COVID-19 pandemic created an unprecedented situation of a public health emergency that impacted not just the economically-sensitive revenues through mandatory shut-downs and high unemployment but also charges for service and user fee-oriented revenue as Lake County's offices were fully or partially closed for a period as well. The length of the pandemic, the possibility of a second wave, and the speed of the recovery are all uncertain, but the FY21 budget assumes that total revenue will remain roughly the same as the FY20 budget.



Property taxes, which make up 30.5% of overall revenue, have been proposed to remain flat for the third year in a row. Licenses and permits, and fines and forfeitures are projected to decline. These reductions are in areas such as building permit fees and law and judicial-related revenues in response to the pandemic. Miscellaneous revenue is also projected decrease due to decreases in various revenues, including interest income. Intergovernmental revenue is expected to increase, especially in the Health Department, Workforce Development, and Community Development grant funds, as the current situation has resulted in a greater need for those services.

These known reductions in revenue as well as the uncertainty of the recovery were the reasons for reduced expenses, despite the fact that Lake County is on the forefront of battling the COVID-19 pandemic.

## Expenses

Due to the known revenue challenges, departments and agencies were given a target budget amount equal to their actual spend in the full Fiscal Year 2019. This was determined to be more equitable than a percentage-based reduction to each departments' prior year budget. Many departments and agencies made very difficult decisions to reduce their budgets in FY20 as well as making cuts to their FY21 budget to meet the target. Others were unable to do so, due to personnel organizational structure compared to FY19, or their expectation to continue their COVID response into FY21. Those departments and agencies that did reduce their budgets in FY20 and again in FY21 are commended.

Overall, the expense budget is down \$13.4 million, or 2.3%. The capital program is down considerably in this proposed budget, a reduction of \$6.9 million, as only limited facility improvements were budgeted along with vehicle, equipment and computer replacements.

## Personnel

Like most governmental organizations, personnel and related benefits make up a large part of the budget. Due to fiscal constraints, no salary increases or adjustments have been included for non-union employees. Scheduled wage increases in negotiated union contracts have been included in the budget in accordance with the contracts. While the employer contribution to the employees' pension system, the Illinois Municipal Retirement Fund (IMRF), went down slightly, there was an increase to the Sheriff component of that contribution. In addition, employees and Lake County are sharing equally in a 6.6% increase in health insurance costs.

## Operations

The categories of commodities and contractuals are the areas where departments took the biggest reductions to their budgets. As a result, overall spend in these operational categories is down 18.5% and 3.9%, respectively - which totals \$8.6 million between the two categories - from last year.

## Capital

Capital spend is the single largest category of reduction in this year's budget. Minimal investment in facilities infrastructure is included in the budget as are vehicle and equipment replacements and a reduced computer replacement amount. It is anticipated that significant planned capital expenditures will be finalized and executed starting in FY22.

## Reserves

The County Board's Fund Balance Reserve Policy calls for a minimum of 29% for all Property Tax Operating Funds. The amount of reserves in excess of the minimum designated in the policy can be allocated toward the Capital Improvement Program or other one-time needs. The FY21 Budget and Financial Policies indicated that this analysis be shared with the County Board's Finance and Administrative Committee. The Committee advises staff how and how much of the reserves should be utilized in the FY21 budget and what amount shall remain in reserves. Because of the County's long-standing practice to save for major capital projects, reserves grow over time to cover these commitments. This fiscally conservative practice is looked upon favorably by rating agencies.

## Outlook

Rarely has the outlook been so uncertain, with both the needs and required services unknown as well as the uncertainty of the public health situation and the economy. Nonetheless, the FY21 Recommended Budget includes a conservative outlook that can be adjusted as the year progresses if necessary, to include either more or less spend. Lake County staff continually monitors the financial situation and will bring amendments or emergency appropriations forward for consideration should they become necessary.

# LAKE COUNTY GOVERNMENT OVERVIEW

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).

## 21 Elected County Board Members

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.

## 8 Elected Officials

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

## 30+ Departments/ Divisions

## 2,691 Employees



### 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



### 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



### Finance & Administration

**County Administration, Finance & Administrative Services, Human Resources, Communications, Emergency Management, Information Technology, and GIS/Mapping**

Key Services: policy development and implementation; budget development and oversight; purchasing goods and services; legislative program; facilities management; job recruitment; transparency initiatives; website content



### 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



### 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



### Planning, Building & Zoning

**Planning, Building & Development and Stormwater Management Commission**

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

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*2021 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. The full strategic plan and progress reports are available on the County's website at [lakecountyil.gov/strategicplan](http://lakecountyil.gov/strategicplan).



Lake County budgets according to Illinois State Statutes, which require all appropriations to end with the fiscal year, which runs from December 1 - November 30.

# FY2021 BUDGET CALENDAR

## 1 BUDGET POLICIES

**2/27**

Preview of FY2021 budget Policies by Financial & Administrative Committee (F&A)

**3/5-4/30**

Review of FY2021 budget policies by F&A

**5/12**

Adoption of FY2021 budget policies

## 2 BUDGET PREPARATION

**5/29**

Distribution of budget packages to departments

**7/6**

Completed budgets due in Finance and Administrative Services (FAS)

## 3 STAFF BUDGET REVIEW & ANALYSIS

**7/7 - 8/30**

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

**10/9**

Distribution of budget books to County Board and on website

**10/12**

Budget placed on file with County Clerk

**10/20**

JOINT Law & Judicial and F&A Committees (Special Call)  
JOINT Health & Community Services and F&A Committees (Special Call)

**10/21**

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)

**10/22**

F&A Committee (Special Call), if needed

**10/27-10/29**

2nd budget reviews with Joint Committees during regular committee meetings, if needed

**11/3-11/5**

3rd budget reviews with Joint Committees during regular committee meetings, if needed

**11/5**

F&A Committee: Final recommended actions to County Board

**11/10**

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 may 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.

# ABOUT LAKE COUNTY



## Location

- Square Miles: 1,368: 448 land, 920 water\*
- Halfway between Chicago and Milwaukee
- Less than 15 miles north from O'Hare International Airport and 40 miles south from General Mitchell International Airport
- Major waterways—Lake Michigan, Fox River, Chain O'Lakes
- Easy access to Chicago on four Metra commuter rail lines and 32 train stations

\*Source: Lakecountypartners.com, Source for other statistics: Lake County, IL Convention & Visitors Bureau



## Population

- Population (2019 estimate): 696,535
- Third largest county in Illinois

Source: census.gov



## Housing

- Housing units (2019): 265,507
- Median value of owner-occupied housing units (2014-2018): \$259,900
- Homeownership rate (2014-2018): 73.4%
- Households (2014-2018): 244,672

Source: census.gov



## Health and Recreation

- 50,000 acres of forest preserves\*
- 650+ local parks\*
- 30+ golf courses
- 40 miles of Lake Michigan beaches\*
- 154 miles of trails for outdoor recreation
- 170 lakes and rivers
- 400 miles of streams
- Ranked #2 in Illinois for physical activity and #4 for access to places to be active and healthy
- 96 distinct locations, such as homes, historic districts, and landmarks, in the National Register of Historic Places.

\*Source: Lakecountypartners.com, Source for other statistics: Lake Co., IL Convention & Visitors Bureau



## Economics

- Median household income: \$82,613
- Per capita money income: \$42,388
- Unemployment in Lake County: 9.2%\* Illinois: 11.3% (not seasonally adjusted)\* U.S.: 10.2% (not seasonally adjusted)\*
- 30,000+ businesses (11 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, 2018 Annual Average, Source for other statistics: census.gov



# ABOUT LAKE COUNTY

## Top Ten Taxpayers in Lake County

- 1 Abbott Laboratories
- 2 Gurnee Mills / Gurnee Properties Associates/The Mills Corp.
- 3 Discover Properties LLC
- 4 Marvin F. Poer & Company
- 5 Walmart Stores Inc.
- 6 Scott Dessing Sr Mgr Taxation
- 7 Baxter Healthcare Corp/ Travenol Laboratories
- 8 Hawthorn LP
- 9 Kemper Lake Business Center
- 10 HP Woodland Falls II Inc.

## Top Ten Employers in Lake County

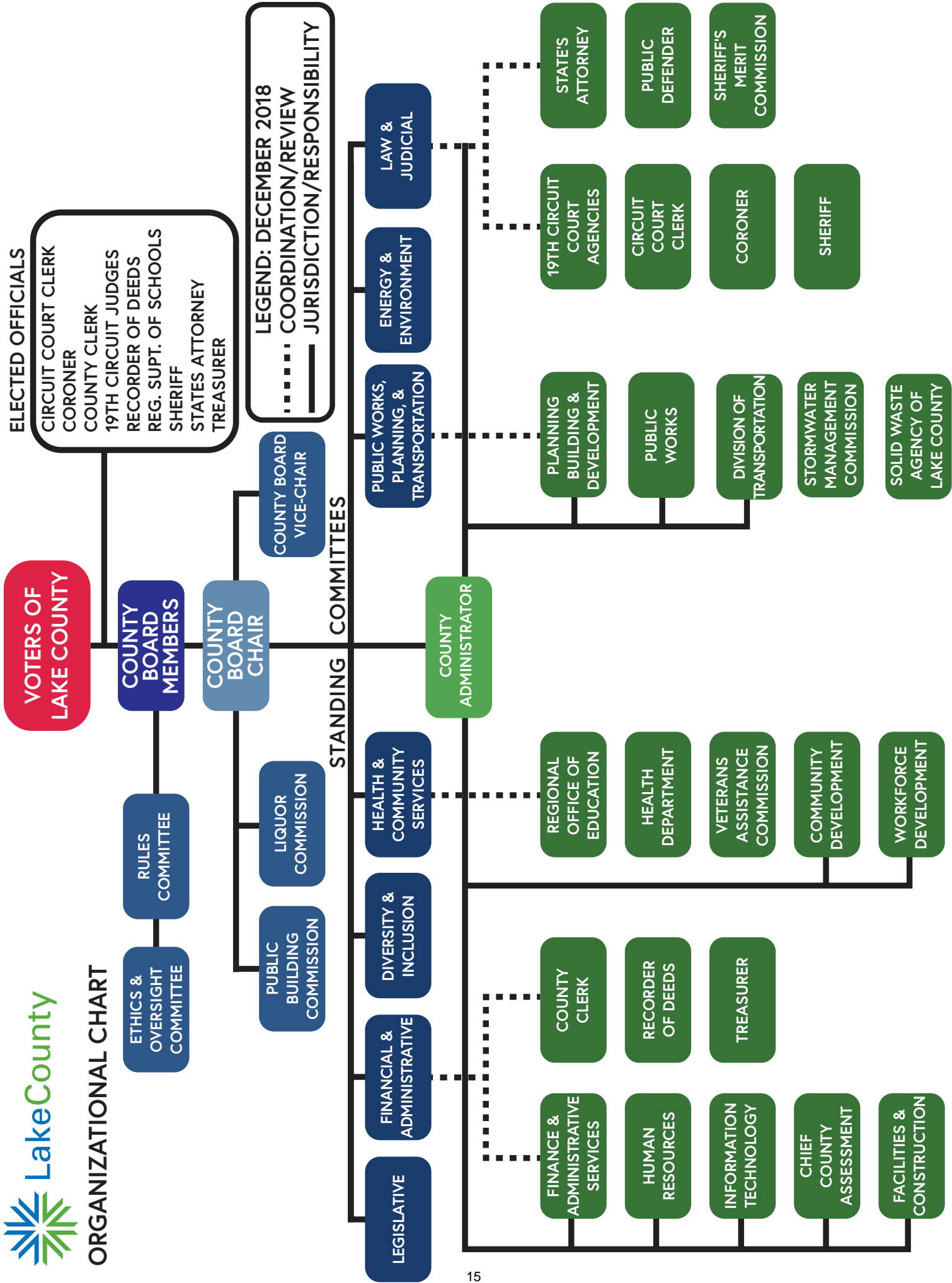
1	AbbVie Inc.	11,000
2	Abbott Laboratories	9,000
3	Alight	4,000
4	Discover Financial Svc Ins	2,976
5	Advocate Condell Medical Center	2,333
6	Visual Pak	2,000
7	Walgreens Boots Alliance Inc. (tie)	1,900
7	Baxter Healthcare Corp. (tie)	1,900
8	CDW Corp (tie)	1,800
9	Medline Industries, Inc. (tie)	1,600
9	Pfizer Inc. (tie)	1,600
10	Zebra Technologies Corp.	1,500

## BOND RATING

Lake County has AAA/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 bond rating, 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



County Board Members by District	
<b>District 1 - Linda Pedersen</b>	
Board member Pedersen represents the areas of Antioch and Old Mill Creek, and portions of Fox Lake and Lake Villa.	
<b>District 2 - Diane Hewitt</b>	
Board member Hewitt represents portions of Waukegan, Gurnee, Beach Park, and Zion.	
<b>District 3 - Dick Barr</b>	
Board member Barr represents all of Lindenhurst and Round Lake Heights and portions of Round Lake Beach and Lake Villa	
<b>District 4 - Brent Paxton</b>	
Board member Paxton represents Winthrop Harbor, Wadsworth, and portions of Zion and Beach Park.	
<b>District 5 - Judy Martini</b>	
Board member Martini represents the municipalities of Fox Lake, Lakemoor, Volo, portions of Round Lake, the unincorporated areas of Grant Township, and portions of Wauconda, Avon, Antioch, and Lake Villa.	
<b>District 6 - John Wasik</b>	
Board member Wasik represents all of Grayslake and Hainesville, portions of Round Lake Park, Round Lake Beach, and Wildwood.	
<b>District 7 - Steve Carlson</b>	
Board member Carlson represents portions of Gurnee and Third Lake. He has been on the board since 2002.	
<b>District 8 - Bill Durkin</b>	
Board member Durkin represents portions of Waukegan. He has been on the board since 2010.	
<b>District 9 - Mary Ross-Cunningham</b>	
Board member Cunningham represents portions of Waukegan and North Chicago.	
<b>District 10 - Jessica Vealitzek</b>	
Board member Vealitzek represents portions of Mundelein, Hawthorn Woods, Round Lake Park, Wauconda, Long Grove, and Lake Zurich.	
<b>District 11 - Paul Frank</b>	
Board member Frank represents Highland Park, Highwood, and Deerfield.	
<b>District 12 - S. Michael Rummel</b>	
Board member Rummel represents portions of Highland Park, Deerfield, Lake Forest, and Knollwood.	
<b>District 13 - Sandy Hart</b>	
Board member Hart represents Lake Bluff, Wildwood, unincorporated Grayslake, and portions of North Chicago, Waukegan, Libertyville, and Gurnee.	
<b>District 14 - Angelo D. Kyle</b>	
Board member Kyle represents Park City and portions of North Chicago, Waukegan, and Gurnee.	
<b>District 15 - Jennifer Clark</b>	
Board Member Clark represents Libertyville and portions of Mundelein.	
<b>District 16 - Terry Wilke</b>	
Board member Wilke represents portions of Round Lake and Round Lake Beach.	
<b>District 17 - Michael Danforth</b>	
Board member Danforth represents Island Lake, Lake Barrington, Port Barrington, North Barrington, Barrington Hills, Tower Lakes, Fox River Grove, and portions of Wauconda and Hawthorn Woods.	
<b>District 18 - Julie Simpson</b>	
Board member Simpson represents Vernon Hills and Indian Creek, as well as portions of Hawthorn Woods, Long Grove, Mundelein, and unincorporated Lake County.	
<b>District 19 - Craig Taylor</b>	
Board member Taylor represents Lake Zurich, Barrington, Deer Park, Kildeer, and portions of Long Grove.	
<b>District 20 - Marah Altenberg</b>	
Board member Altenberg represents Buffalo Grove, portions of Long Grove and portions of the unincorporated areas of Vernon and Elia Townships.	
<b>District 21 - Ann Maine</b>	
Board member Maine represents Riverwoods, Lincolnshire, Bannockburn, Mettawa, Green Oaks, and portions of Deerfield, Lake Forest, Waukegan, Gurnee, and Grayslake.	

# *Budget Summary*

*2021 Recommended Budget*





# OVERALL BUDGET SUMMARY

The following chart shows the FY2021 Budget compared to the FY2020 and FY2019 Budgets.

APPROPRIATION COMPARISON					
Fund Type	FY2019	FY2020	FY2021	% Change (FY2020 to FY2021)	
Property Tax - Operating	\$ 329,401,792	\$ 339,696,321	\$ 333,324,386	-1.88%	
Property Tax - Capital	\$ 12,233,500	\$ 12,136,266	\$ 12,255,427	0.98%	
Special Revenue	\$ 73,617,692	\$ 74,139,044	\$ 79,132,857	6.74%	
Capital Projects	\$ -	\$ 29,864,000	\$ 5,700,000	-80.91%	
Debt Service	\$ 17,111,359	\$ 16,341,825	\$ 16,343,375	0.01%	
Internal Service	\$ 46,663,528	\$ 46,046,544	\$ 47,564,900	3.30%	
Enterprise	\$ 43,890,997	\$ 52,021,866	\$ 62,586,806	20.31%	
Special Service Areas	\$ 2,955,919	\$ 2,956,949	\$ 2,884,645	-2.45%	
<b>Totals</b>	<b>\$ 525,874,787</b>	<b>\$ 573,202,814</b>	<b>\$ 559,792,396</b>	<b>-2.34%</b>	

The budget for **Property Tax - Operating Funds** reflects funding from a variety of sources. Less than 50% of our budget for these funds comes from property taxes. Property taxes are less than a third of the total County budget. When combined with the **Property Tax - Capital Funds** budget, total expected operating expenditures decreased by 1.78%. This is largely due to a \$23 million decrease in capital expenditures for property tax funds in FY2021.

**Special Revenue Funds** serve a variety of special purposes. The increase of 6.74% primarily is the result of increased spending in road construction and maintenance in the Motor Fuel Tax fund. In addition, special revenue funds are being used to cover expenses for positions as a means of decreasing the burden on the property tax funds.

**Capital Projects** consists of the Capital Improvement Fund. This fund consists of items that are in the County's Capital Improvement Program, such as construction and facility maintenance projects. The dedicated funding for FY2021 has been reduced by 80.91% or more than \$24M.

**Debt Service Funds** provide for the payment of principal and interest for General Obligation (GO) debt and is essentially flat from FY2020 to FY2021 according to the debt service schedules.

The only **Internal Service Fund**, the Health, Life & Dental Insurance Fund, increased 3.30% as the budget for health care costs has been adjusted to reflect projected cost increases in FY2021.

The **Enterprise Fund** budget is increased 20.31% due to increased capital projects.

**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 decrease by 2.45% in FY2021.

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). The amount without double appropriations is the amount the County is truly planning to spend.

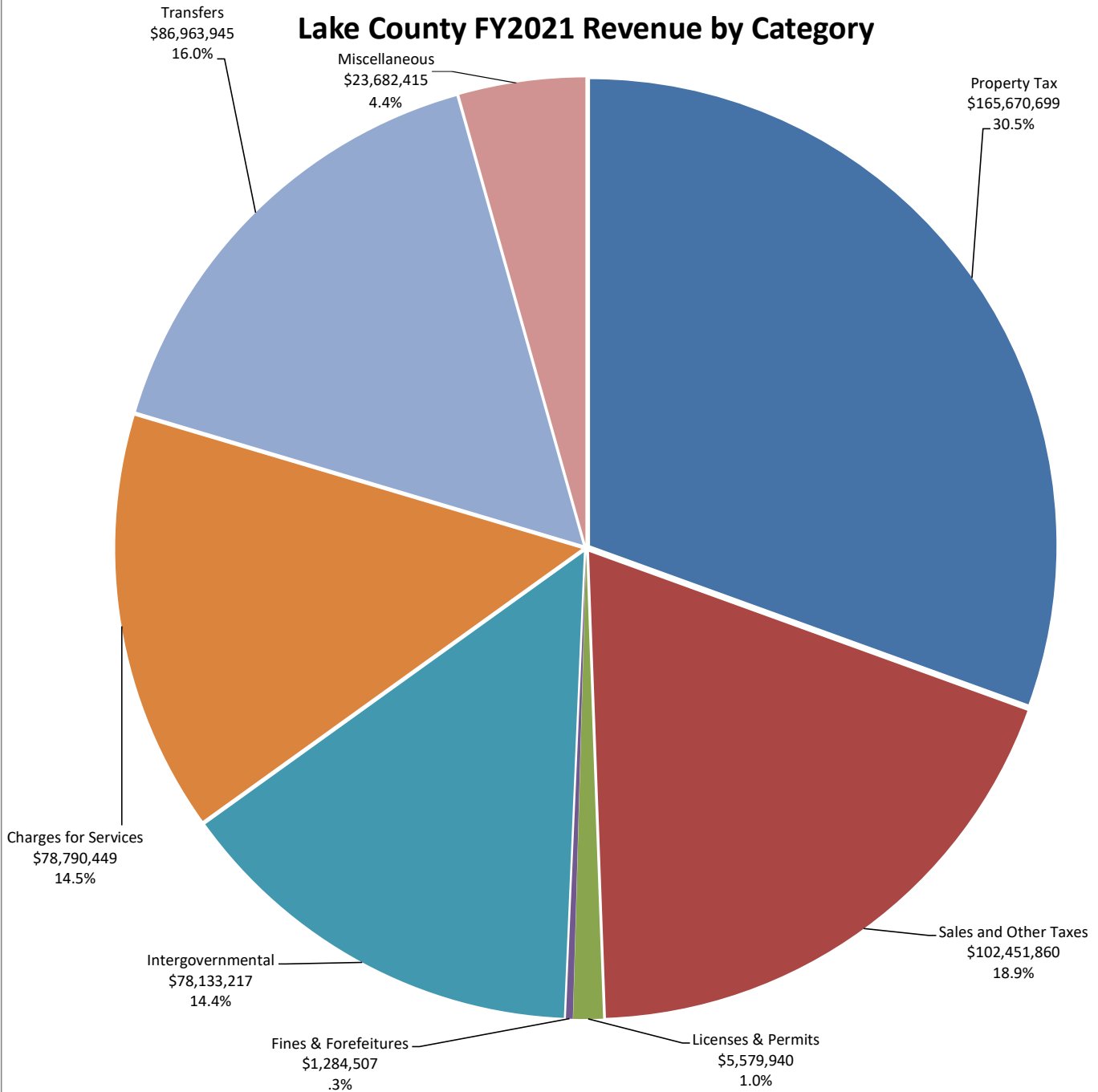
**Lake County, Illinois - Fiscal Year 2021 Budget  
OVERALL SUMMARY**

		Appropriation	Revenue	Levy	Use of Cash	Levy Change		Estimated	Maximum
						Percent	Dollars	Rate	Rate
PROPERTY TAX	<b>Operating</b>								
	General Fund	185,238,240	110,189,903	88,265,600	(13,217,262)	1.15%	1,000,000	0.32100	N/A
	FICA	12,332,818	11,090	10,000,000	2,321,728	-13.04%	(1,500,000)	0.03637	N/A
	IMRF	18,266,043	7,950	14,000,000	4,258,093	0.00%	-	0.05091	N/A
	Liability Insurance and Risk Fund	5,790,888	673,410	500,000	4,617,478	-28.57%	(200,000)	0.00182	N/A
	Veterans Assistance Commission	663,206	59,628	600,000	3,579	0.00%	-	0.00218	0.04000
	Health Department	77,267,139	58,922,572	8,000,000	10,344,567	-33.33%	(4,000,000)	0.02909	0.15000
	Stormwater Management	2,965,705	856,841	5,000,000	(2,891,136)	56.25%	1,800,000	0.01818	0.20000
	Division of Transportation	21,526,961	6,192,926	22,500,000	(7,165,965)	15.38%	3,000,000	0.08183	0.20000
	Hulse Detention Center	7,562,169	5,841,349	1,000,000	720,820	0.00%	-	0.00364	0.10000
	Winchester House	939,214	93,464	0	845,750	-100.00%	(100,000)	-	0.10000
	TB Clinic	772,002	109,654	500,000	162,348	0.00%	-	0.00182	0.15000
	<b>SUB TOTAL OPERATING</b>	<b>333,324,386</b>	<b>182,958,786</b>	<b>150,365,600</b>	<b>-0</b>	<b>0.00%</b>	<b>0</b>	<b>0.54684</b>	
			<b>333,324,386</b>						
	<b>CAPITAL</b>								
	Bridge Tax	3,917,604	14,545	3,952,500	(49,441)	0.00%	-	0.01437	0.25000
	Matching Tax	8,337,823	78,093	8,280,000	(20,270)	0.00%	-	0.03011	0.05000
	<b>SUB TOTAL CAPITAL</b>	<b>12,255,427</b>	<b>92,638</b>	<b>12,232,500</b>	<b>(69,711)</b>	<b>0.00%</b>	<b>-</b>	<b>0.04449</b>	
			<b>12,325,138</b>						
	<b>TOTAL PROPERTY TAX</b>	<b>345,579,813</b>	<b>183,051,424</b>	<b>162,598,100</b>	<b>(69,711)</b>	<b>0.000%</b>	<b>0</b>	<b>0.59132</b>	
			<b>345,649,524</b>						
	<b>TRUTH-IN-TAXATION EFFECT:</b>								
	<b>SPECIAL REVENUE</b>								
	Probation Services Fee	2,706,490	1,445,000	0	1,261,490				
	Law Library	404,337	395,800	0	8,537				
	Transportation Safety Highway Hire-back Fund	55,000	31,200	0	23,800				
	Children's Waiting Room Fund	181,358	180,500	0	858				
	Neutral Site Custody Exchange Fee	175,000	175,200	0	(200)				
	Court Automation	1,657,752	756,512	0	901,240				
	Circuit Clerk Electronic Citation Fund	150,000	165,673	0	(15,673)				
	Court Document Storage	1,482,245	757,943	0	724,302				
	Recorder Automation	1,536,722	1,278,715	0	258,007				
	Vital Records Automation	73,046	79,937	0	(6,891)				
	State's Attorney Records Automation_F263	35,000	32,000	0	3,000				
	GIS Automation Fee	1,955,500	1,957,000	0	(1,500)				
	Public Defender Records Automation Fund	0	5,000	0	(5,000)				
	Tax Sale Automation Fee	157,545	104,802	0	52,743				
	Coroner Fees	191,332	250,300	0	(58,968)				
	Motor Fuel Tax	23,448,213	23,448,213	0	0				
	Sales Tax for Transportation & Public Safety	32,123,034	32,123,034	0	0				
	Solid Waste Management Tax	200,000	201,635	0	(1,635)				
	Community Development	5,045,985	4,860,464	0	185,521				
	Workforce Development	6,907,407	6,907,407	0	0				
	Video Gaming	646,892	733,528	0	(86,636)				
	<b>TOTAL SPECIAL REVENUE</b>	<b>79,132,858</b>	<b>75,889,864</b>	<b>0</b>	<b>3,242,994</b>				
	<b>CAPITAL PROJECTS</b>								
	Capital Improvement Fund	5,700,000	0	0	5,700,000				
	<b>DEBT SERVICE FUNDS</b>								
	2018 GO Refunding Bonds	2,590,500	2,590,500	0	0				
	2019 GO Refunding Bonds	1,768,800	1,768,800	0	0				
	2013 GO Road Bonds	6,950,300	6,950,300	0	0				
	2015 GO Alternate Bond	5,033,775	5,033,775	0	0				
	<b>TOTAL DEBT SERVICE</b>	<b>16,343,375</b>	<b>16,343,375</b>	<b>0</b>	<b>0</b>				
Proprietary Funds	<b>INTERNAL SERVICE</b>								
	Health, Life & Dental Insurance	47,564,900	47,564,900	0	0				
	<b>ENTERPRISE</b>								
	Public Works	62,586,806	54,042,299	178,845	8,365,662				
Special Service Areas	<b>TOTALS:</b>	<b>556,907,752</b>	<b>376,891,862</b>	<b>162,776,945</b>	<b>17,238,945</b>				
	<b>SPECIAL SERVICE AREAS</b>								
	Special Service Area #8 Loon Lake	50,000	0	50,000	0				
	Special Service Area #12 The Woods of Ivanhoe	25,317	774	34,426	9,884				
	Special Service Area #17 Construction	28,320	0	28,320	0				
	Special Service Area #13 Tax Exempt 2007A								
	Spencer Highlands, Elmcrest Construction	226,008	0	226,008	(0)				
	Special Service Area #16_F354	2,555,000	0	2,555,000	0				
		<b>2,884,645</b>	<b>774</b>	<b>2,893,755</b>	<b>9,884</b>				
	<b>GRAND TOTAL</b>	<b>559,792,396</b>	<b>376,892,636</b>	<b>165,670,700</b>	<b>17,248,829</b>				
			<b>542,563,336</b>						

**FY2021 Approved Budget without Double Appropriation**

	Appropriation	Without Double Appropriation	Double Appropriation
Proprietary Funds	<b>PROPERTY TAX</b>		
	<b>OPERATING</b>		
	General Fund	185,238,240	184,613,238
	FICA	12,332,818	0
	IMRF	18,266,043	0
	Liability Insurance and Risk Fund	5,790,888	5,747,584
	Veterans Assistance Commission	663,206	620,918
	Health Department	77,267,139	77,183,101
	Stormwater Management	2,965,705	2,777,616
	Division of Transportation	21,526,961	20,034,251
	Hulse Detention Center	7,562,169	6,820,671
	Winchester House	939,214	939,214
	TB Clinic	772,002	728,889
	<b>SUB TOTAL OPERATING</b>	<b>333,324,386</b>	<b>299,465,482</b>
	<b>CAPITAL</b>		
	Bridge Tax	3,917,604	3,917,604
	Matching Tax	8,337,823	8,337,823
	<b>SUB TOTAL CAPITAL</b>	<b>12,255,427</b>	<b>12,255,427</b>
	<b>TOTAL PROPERTY TAX</b>	<b>345,579,813</b>	<b>311,720,909</b>
	<b>SPECIAL REVENUE</b>		
	Probation Services Fee	2,706,490	2,684,490
	Law Library	404,337	377,970
	Transportation Safety Highway Hire-back Fund	55,000	55,000
	Children's Waiting Room Fund	181,358	162,835
	Neutral Site Custody Exchange Fee	175,000	175,000
	Court Automation	1,657,752	1,577,152
	Circuit Clerk Electronic Citation Fund	150,000	150,000
	Court Document Storage	1,482,245	1,482,245
	Recorder Automation	1,536,722	1,401,713
	Vital Records Automation	73,046	66,322
	State's Attorney Records Automation_F263	35,000	35,000
	GIS Automation Fee	1,955,500	1,955,500
	Tax Sale Automation Fee	157,545	157,545
	Coroner Fees	191,332	179,332
	Motor Fuel Tax	23,448,213	23,448,213
	Sales Tax for Transportation & Public Safety	32,123,034	32,123,034
	Solid Waste Management Tax	200,000	200,000
	Community Development	5,045,985	4,949,697
	Workforce Development	6,907,407	6,593,119
	Video Gaming	646,892	646,892
	<b>TOTAL SPECIAL REVENUE</b>	<b>79,132,858</b>	<b>78,421,059</b>
	<b>CAPITAL PROJECT</b>		
	Capital Improvement Fund	5,700,000	5,700,000
	<b>DEBT SERVICE FUNDS</b>		
	2018 GO Refunding Bonds	2,590,500	0
	2019 GO Refunding Bonds	1,768,800	0
	2013 GO Road Bonds	6,950,300	6,950,300
	2015 GO Alternate Bond	5,033,775	0
	<b>TOTAL DEBT SERVICE</b>	<b>16,343,375</b>	<b>6,950,300</b>
Special Service Areas	<b>INTERNAL SERVICE</b>		
	Health, Life & Dental Insurance	47,564,900	12,878,928
	<b>ENTERPRISE</b>		
	Public Works	62,586,806	60,913,251
Special Service Areas	<b>SPECIAL SERVICE AREAS</b>		
	Special Service Area #8 Loon Lake	50,000	48,500
	Special Service Area #12 The Woods of Ivanhoe	25,317	25,317
	Special Service Area #17 Construction	28,320	28,320
	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	226,008	226,008
	Special Service Area #16_F354	2,555,000	2,555,000
	<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>2,884,645</b>	<b>2,883,145</b>
	<b>GRAND TOTAL</b>	<b>559,792,396</b>	<b>473,739,271</b>
			<b>75,291,030</b>

## Lake County FY2021 Revenue by Category



**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2019 , FY2020 and FY2021**

Fund	Fund Description	Category	ActualFY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
<b>Property Tax Operating Funds</b>						
F101	General Fund	Property Taxes	82,501,674	87,265,597	87,265,597	88,265,600
		Other Taxes	49,574,381	51,265,000	51,265,000	48,279,289
		Licenses & Permits	3,280,942	3,562,800	3,562,800	3,441,350
		Fines and Forfeitures	1,336,111	1,362,700	1,362,700	1,229,919
		Intergovernmental	13,970,631	14,370,244	15,637,146	14,440,209
		Charges for Services	14,418,423	13,453,490	13,453,490	12,716,262
		Transfers .	19,085,375	21,877,491	21,877,491	22,414,985
		Miscellaneous .	13,869,539	11,791,457	11,791,457	7,667,889
<b>Total</b>	<b>101</b>		<b>198,037,076</b>	<b>204,948,779</b>	<b>206,215,681</b>	<b>198,455,503</b>
F202	FICA	Property Taxes	10,960,700	11,500,000	11,500,000	10,000,000
		Other Taxes	2,807	-	-	90
		Miscellaneous .	24,184	11,000	11,000	11,000
<b>Total</b>	<b>202</b>		<b>10,987,692</b>	<b>11,511,000</b>	<b>11,511,000</b>	<b>10,011,090</b>
F204	IMRF	Property Taxes	14,440,657	14,000,000	14,000,000	14,000,000
		Other Taxes	4,780	17,500	17,500	-
		Miscellaneous .	26,019	7,950	7,950	7,950
<b>Total</b>	<b>204</b>		<b>14,471,456</b>	<b>14,025,450</b>	<b>14,025,450</b>	<b>14,007,950</b>
F206	Liability Insurance and Risk	Property Taxes	4,981,171	700,000	700,000	500,000
		Other Taxes	1,430	7,000	7,000	-
		Transfers .	32,873	29,282	29,282	30,610
		Miscellaneous .	1,096,361	645,127	645,127	642,800
<b>Total</b>	<b>206</b>		<b>6,111,835</b>	<b>1,381,409</b>	<b>1,381,409</b>	<b>1,173,410</b>
F208	Veterans Assistance Commission	Property Taxes	498,600	600,000	600,000	600,000
		Other Taxes	79	500	500	5
		Transfers .	37,545	49,624	49,624	59,623
		Miscellaneous .	2,280	1,000	1,000	-
<b>Total</b>	<b>F208</b>		<b>538,503</b>	<b>651,124</b>	<b>651,124</b>	<b>659,628</b>
F210	Health Department	Property Taxes	17,436,364	12,000,000	12,000,000	8,000,000
		Other Taxes	4,756	-	-	-
		Licenses & Permits	2,139,752	2,230,097	2,230,097	2,138,590
		Fines and Forfeitures	29,492	32,000	32,000	29,492
		Intergovernmental	43,261,051	44,524,762	59,090,576	45,058,922
		Charges for Services	3,705,494	3,526,923	3,526,923	3,794,361
		Transfers .	6,622,742	8,208,363	8,208,363	7,703,196
		Miscellaneous .	352,425	157,258	257,258	198,011
<b>Total</b>	<b>F210</b>		<b>73,552,076</b>	<b>70,679,404</b>	<b>85,345,217</b>	<b>66,922,572</b>
F212	Stormwater Management	Property Taxes	995,962	3,200,000	3,200,000	5,000,000
		Other Taxes	368	2,600	2,600	-
		Intergovernmental	268,190	325,371	9,149,920	269,502
		Charges for Services	297,582	320,000	320,000	300,000
		Transfers .	228,696	267,300	267,300	275,339
		Miscellaneous .	11,290	3,545	3,545	12,000
<b>Total</b>	<b>F212</b>		<b>1,802,088</b>	<b>4,118,816</b>	<b>12,943,365</b>	<b>5,856,841</b>
F214	Division of Transportation	Property Taxes	14,945,474	19,500,000	19,500,000	22,500,000
		Other Taxes	3,862	-	-	-
		Intergovernmental	601,720	491,496	491,496	492,496
		Charges for Services	1,991,431	2,134,909	2,134,909	1,927,610
		Transfers .	2,481,106	2,751,950	2,751,950	3,680,998
		Miscellaneous .	76,876	77,213	77,213	91,822
<b>Total</b>	<b>F214</b>		<b>20,100,470</b>	<b>24,955,568</b>	<b>24,955,568</b>	<b>28,692,926</b>
F216	Hulse Detention Center	Property Taxes	996,224	1,000,000	1,000,000	1,000,000
		Other Taxes	421	-	-	-
		Intergovernmental	3,469,393	4,204,959	4,204,959	4,347,272
		Charges for Services	12,262	9,000	9,000	9,000
		Transfers .	1,320,868	1,415,369	1,415,369	1,400,991

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2019 , FY2020 and FY2021**

Fund	Fund Description	Category	ActualFY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
		Miscellaneous .	78,062	66,491	66,491	84,086
<b>Total</b>	<b>F216</b>		<b>5,877,230</b>	<b>6,695,820</b>	<b>6,695,820</b>	<b>6,841,349</b>
	F218 Winchester House	Property Taxes	1,829,188	100,000	100,000	-
		Other Taxes	469	-	-	-
		Miscellaneous .	93,464	-	-	93,464
<b>Total</b>	<b>F218</b>		<b>1,923,121</b>	<b>100,000</b>	<b>100,000</b>	<b>93,464</b>
	F220 TB Clinic	Property Taxes	298,967	500,000	500,000	500,000
		Other Taxes	104	-	-	-
		Intergovernmental	8,634	8,764	8,764	8,633
		Charges for Services	24,744	46,541	46,541	24,744
		Transfers .	58,062	72,593	72,593	75,224
		Miscellaneous .	3,768	1,053	1,053	1,053
<b>Total</b>	<b>F220</b>		<b>394,279</b>	<b>628,951</b>	<b>628,951</b>	<b>609,654</b>
<b>Total Property Tax Operating Funds</b>			<b>333,795,823</b>	<b>339,696,321</b>	<b>364,453,585</b>	<b>333,324,386</b>
<b>Property Tax Capital Funds</b>						
		Other Taxes	1,030	-	-	-
	F232 Bridge Tax	Property Taxes	3,888,715	3,952,500	3,952,500	3,952,500
		Other Taxes	1,030	-	-	-
		Miscellaneous .	46,648	15,151	15,151	14,545
<b>Total</b>	<b>F232</b>		<b>3,936,394</b>	<b>3,967,651</b>	<b>3,967,651</b>	<b>3,967,045</b>
	F234 Matching Tax	Property Taxes	8,229,254	8,280,000	8,280,000	8,280,000
		Other Taxes	2,193	-	-	-
		Intergovernmental	-	-	-	53,300
		Miscellaneous .	74,850	25,826	25,826	24,793
<b>Total</b>	<b>F234</b>		<b>8,306,297</b>	<b>8,305,826</b>	<b>8,305,826</b>	<b>8,358,093</b>
<b>Total Property Tax Capital Funds</b>			<b>12,242,691</b>	<b>12,273,477</b>	<b>12,273,477</b>	<b>12,325,138</b>
<b>Special Revenue Funds</b>						
	F250 Probation Services Fee	Charges for Services	1,691,017	1,606,500	1,606,500	1,440,000
		Miscellaneous .	31,666	1,119	1,119	5,000
<b>Total</b>	<b>250</b>		<b>1,722,683</b>	<b>1,607,619</b>	<b>1,607,619</b>	<b>1,445,000</b>
	F252 Law Library	Charges for Services	404,458	380,000	380,000	375,000
		Miscellaneous .	24,184	20,800	20,800	20,800
<b>Total</b>	<b>F252</b>		<b>428,642</b>	<b>400,800</b>	<b>400,800</b>	<b>395,800</b>
	F253 Transportation Safety Highway Hire-back	Fines and Forfeitures	49,530	30,000	30,000	31,200
<b>Total</b>	<b>F253</b>		<b>49,530</b>	<b>30,000</b>	<b>30,000</b>	<b>31,200</b>
	F254 Children's Waiting Room	Charges for Services	201,392	170,000	170,000	180,000
		Miscellaneous .	1,859	500	500	500
<b>Total</b>	<b>F254</b>		<b>203,251</b>	<b>170,500</b>	<b>170,500</b>	<b>180,500</b>
	F255 Neutral Site Custody Exchange Fee	Charges for Services	180,111	115,000	115,000	175,000
		Miscellaneous .	1,667	200	200	200
<b>Total</b>	<b>F255</b>		<b>181,778</b>	<b>115,200</b>	<b>115,200</b>	<b>175,200</b>
	F256 Court Automation	Charges for Services	1,441,623	1,491,500	1,491,500	746,984
		Miscellaneous .	15,728	5,000	5,000	9,528
<b>Total</b>	<b>F256</b>		<b>1,457,352</b>	<b>1,496,500</b>	<b>1,496,500</b>	<b>756,512</b>
	F257 Circuit Clerk Electronic Citation	Charges for Services	166,797	86,000	86,000	162,080
		Miscellaneous .	5,945	1,800	1,800	3,593
<b>Total</b>	<b>F257</b>		<b>172,742</b>	<b>87,800</b>	<b>87,800</b>	<b>165,673</b>
	F258 Court Document Storage	Charges for Services	43,850	36,600	36,600	21,925
		Miscellaneous .	1,428,456	1,452,200	1,452,200	736,018
<b>Total</b>	<b>F258</b>		<b>1,472,306</b>	<b>1,488,800</b>	<b>1,488,800</b>	<b>757,943</b>
	F260 Recorder Automation	Charges for Services	1,261,766	1,200,000	1,200,000	1,275,000
		Miscellaneous .	17,856	3,715	3,715	3,715
<b>Total</b>	<b>F260</b>		<b>1,279,622</b>	<b>1,203,715</b>	<b>1,203,715</b>	<b>1,278,715</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2019 , FY2020 and FY2021**

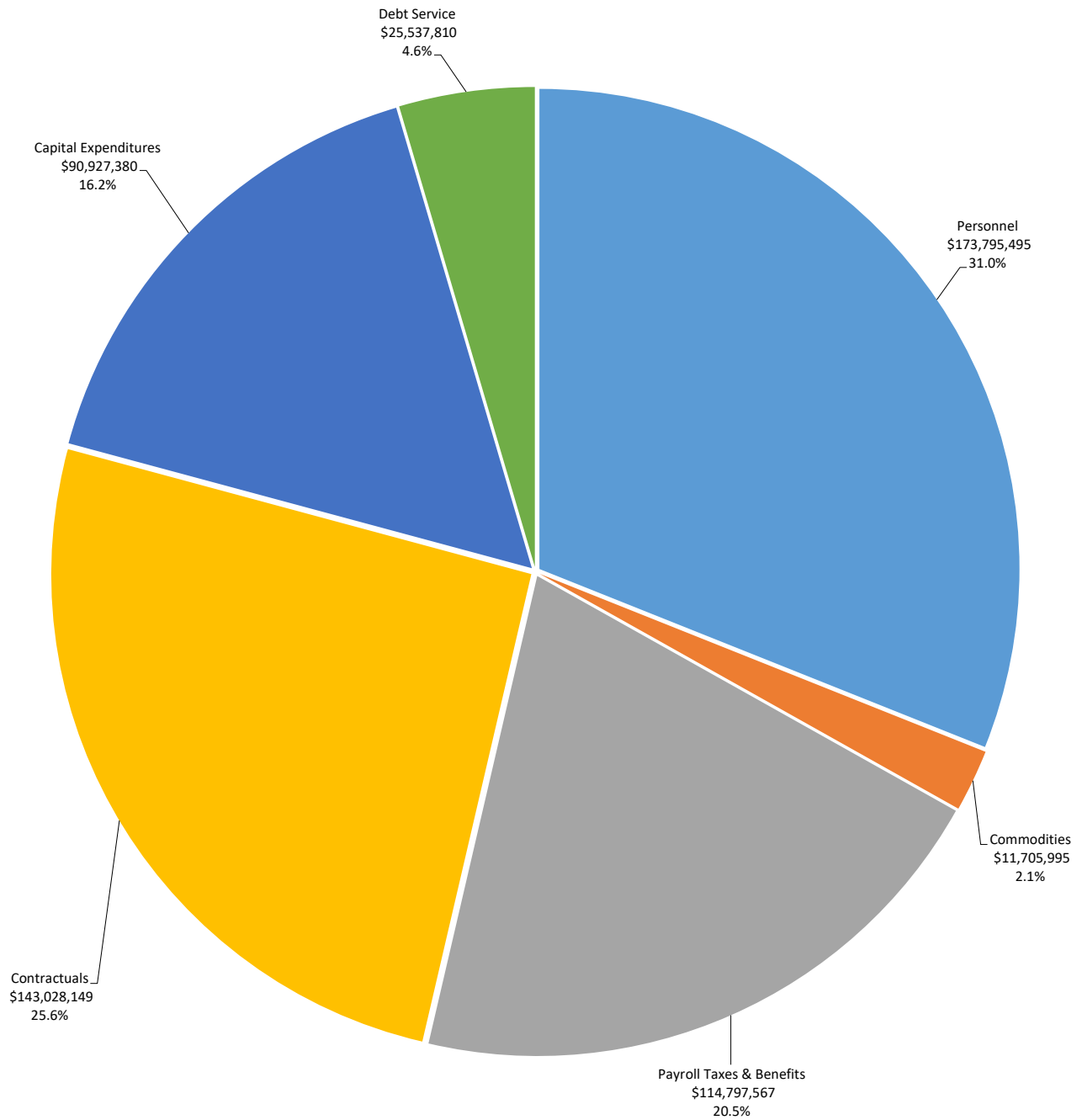
Fund	Fund Description	Category	ActualFY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
F262	Vital Records Automation	Charges for Services	78,862	71,200	71,200	78,862
		Miscellaneous .	909	-	-	1,076
<b>Total</b>	<b>F262</b>		<b>79,771</b>	<b>71,200</b>	<b>71,200</b>	<b>79,937</b>
F263	SAO Records Automation	Charges for Services	38,684	50,000	50,000	30,000
		Miscellaneous .	2,802	-	-	2,000
<b>Total</b>	<b>F263</b>		<b>41,486</b>	<b>50,000</b>	<b>50,000</b>	<b>32,000</b>
F264	GIS Automation Fee	Charges for Services	1,790,452	1,840,000	1,840,000	1,955,000
		Miscellaneous .	2,527	2,000	2,000	2,000
<b>Total</b>	<b>F264</b>		<b>1,792,979</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>1,957,000</b>
F265	Public Defender Records Automation Fund	Charges for Services	619	25,000	25,000	5,000
<b>Total</b>	<b>F265</b>		<b>619</b>	<b>25,000</b>	<b>25,000</b>	<b>5,000</b>
F266	Tax Sale Automation Fee	Other Taxes	28,285	20,000	20,000	28,285
		Miscellaneous .	75,030	70,770	70,770	76,517
<b>Total</b>	<b>F266</b>		<b>103,315</b>	<b>90,770</b>	<b>90,770</b>	<b>104,802</b>
F267	Coroner Fees	Licenses & Permits	158,889	-	-	-
		Charges for Services	41,230	140,000	140,000	250,000
		Miscellaneous .	1,060	300	300	300
<b>Total</b>	<b>F267</b>		<b>201,179</b>	<b>140,300</b>	<b>140,300</b>	<b>250,300</b>
F268	Motor Fuel Tax	Other Taxes	11,371,317	15,869,773	15,869,773	22,417,113
		Intergovernmental	568,369	774,800	774,800	755,100
		Miscellaneous .	351,383	264,000	264,000	276,000
<b>Total</b>	<b>F268</b>		<b>12,291,068</b>	<b>16,908,573</b>	<b>16,908,573</b>	<b>23,448,213</b>
F269	Sales Tax for Transportation & Public Safety	Other Taxes	30,541,184	33,558,000	33,558,000	31,000,000
		Intergovernmental	2,535,776	2,037,200	19,631,000	886,800
		Miscellaneous .	655,353	246,077	246,077	236,234
<b>Total</b>	<b>F269</b>		<b>33,732,314</b>	<b>35,841,277</b>	<b>53,435,077</b>	<b>32,123,034</b>
F270	Solid Waste Management	Charges for Services	219,703	200,000	200,000	200,000
		Miscellaneous .	11,427	1,635	1,635	1,635
<b>Total</b>	<b>F270</b>		<b>231,130</b>	<b>201,635</b>	<b>201,635</b>	<b>201,635</b>
F740	HUD Grants	Intergovernmental	4,549,796	5,166,832	12,128,928	4,822,832
		Charges for Services	7,212	8,000	8,000	4,000
		Transfers .	44,315	62,700	62,700	33,632
<b>Total</b>	<b>F740</b>		<b>4,601,323</b>	<b>5,237,532</b>	<b>12,199,628</b>	<b>4,860,464</b>
F750	Workforce Development	Intergovernmental	5,531,688	4,871,534	8,814,456	6,647,407
		Transfers .	260,000	260,000	260,000	260,000
		Miscellaneous .	28,249	-	-	-
<b>Total</b>	<b>F750</b>		<b>5,819,936</b>	<b>5,131,534</b>	<b>9,074,456</b>	<b>6,907,407</b>
F767	Video Gaming	Taxes	-	727,078	727,078	727,078
		Charges for Services	-	7,125	7,125	6,450
<b>Total</b>	<b>F767</b>		<b>-</b>	<b>734,203</b>	<b>734,203</b>	<b>733,528</b>
<b>Total Special Revenue Funds</b>			<b>65,863,026</b>	<b>72,874,958</b>	<b>101,373,776</b>	<b>75,889,864</b>
<b>Capital Project Funds</b>						
F403	2010A Bond Road Construction Projects	Miscellaneous .	66,890	-	-	-
<b>Total</b>	<b>F403</b>		<b>66,890</b>	<b>-</b>	<b>-</b>	<b>-</b>
F454	SSA#16 Capital Project	Miscellaneous .	7,255	-	-	-
<b>Total</b>	<b>F454</b>		<b>7,255</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>134,117</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	Transfers .	2,566,750	2,584,750	2,584,750	2,590,500
<b>Total</b>	<b>F300</b>		<b>2,566,750</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>2,590,500</b>
F301	2019 GO Refunding Bonds	Transfers .	716,010	1,771,800	1,771,800	1,768,800
		Miscellaneous .	51,878,847	-	-	-



**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2019 , FY2020 and FY2021**

Fund	Fund Description	Category	ActualFY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
<b>Total</b>	<b>F301</b>		<b>52,594,858</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,768,800</b>
	F303 2010A Taxable GO Bonds	Intergovernmental	628,596	-	-	-
		Transfers .	969,711	-	-	-
<b>Total</b>	<b>F303</b>		<b>1,598,307</b>	<b>-</b>	<b>-</b>	<b>-</b>
	F304 2011A Tax Exempt GO Bonds	Transfers .	965,200	-	-	-
<b>Total</b>	<b>F304</b>		<b>965,200</b>	<b>-</b>	<b>-</b>	<b>-</b>
	F306 2013 GO Road Bonds	Transfers .	6,947,050	6,950,750	6,950,750	6,950,300
<b>Total</b>	<b>F306</b>		<b>6,947,050</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,950,300</b>
	F307 2015A Debt Service Fund	Transfers .	5,035,725	5,034,525	5,034,525	5,033,775
<b>Total</b>	<b>F307</b>		<b>5,035,725</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>5,033,775</b>
<b>Total Debt Service Funds</b>			<b>69,707,889</b>	<b>16,341,825</b>	<b>16,341,825</b>	<b>16,343,375</b>
	F510 Health, Life & Dental Insurance	Miscellaneous .	45,264,651	46,046,544	46,046,544	47,564,900
<b>Total</b>	<b>F510</b>		<b>45,264,651</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>
<b>Total Internal Service Funds</b>			<b>45,264,651</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>
<b>Enterprise Funds</b>						
	F610 Public Works	Property Taxes	178,835	178,845	178,845	178,845
		Fines and Forfeitures	230	500	500	200
		Intergovernmental	337,191	353,394	353,394	350,744
		Charges for Services	47,757,207	51,137,657	51,137,657	53,113,171
		Transfers .	-59	-	-	-
		Miscellaneous .	1,488,232	582,082	582,082	578,184
<b>Total</b>	<b>F610</b>		<b>49,761,635</b>	<b>52,252,478</b>	<b>52,252,478</b>	<b>54,221,144</b>
<b>Total</b>	<b>Enterprise Funds</b>		<b>49,761,635</b>	<b>52,252,478</b>	<b>52,252,478</b>	<b>54,221,144</b>
<b>Special Service Areas</b>						
	F272 Special Service Area #8 Loon Lake	Property Taxes	49,806	50,000	50,000	50,000
		Other Taxes	363	-	-	-
		Miscellaneous .	240	-	-	-
<b>Total</b>	<b>F272</b>		<b>50,409</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
	F276 Special Service Area #12 The Woods of Ivanhoe	Property Taxes	34,400	35,200	35,200	34,426
		Miscellaneous .	850	90	90	774
<b>Total</b>	<b>F276</b>		<b>35,250</b>	<b>35,290</b>	<b>35,290</b>	<b>35,200</b>
	F290 Special Service Area #17 Ivanhoe Estates	Property Taxes	56,683	56,640	56,640	28,320
		Miscellaneous .	43	-	-	-
<b>Total</b>	<b>F290</b>		<b>56,725</b>	<b>56,640</b>	<b>56,640</b>	<b>28,320</b>
	F350 Special Service Area #15 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	224,378	259,909	259,909	226,008
		Miscellaneous .	1,002	200	200	-
<b>Total</b>	<b>F350</b>		<b>225,379</b>	<b>260,109</b>	<b>260,109</b>	<b>226,008</b>
	F354 Special Service Area #16	Property Taxes	2,550,108	2,555,000	2,555,000	2,555,000
<b>Total</b>	<b>F354</b>		<b>2,665,695</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total Special Service Areas</b>			<b>3,033,458</b>	<b>2,957,039</b>	<b>2,957,039</b>	<b>2,894,528</b>
<b>Total All Funds</b>			<b>579,803,292</b>	<b>542,442,641</b>	<b>595,698,724</b>	<b>542,563,336</b>

## Lake County FY2021 Expenses by Category



**Lake County Expenses by Fund and Category 3 Year History  
FY2019, FY2020, and FY2021**

Fund	Fund Description	Category	Actual FY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
<b>Property Tax Operating Funds</b>						
F101 General Fund		Personnel	95,174,782	98,968,861	99,657,187	96,818,396
		Commodities	3,654,762	4,074,274	4,163,140	3,620,156
		Benefits .	33,965,704	37,395,047	37,503,279	39,760,155
		Contractuals	35,520,183	39,480,650	43,986,038	36,312,555
		Capital Expenditures	23,491,511	6,611,452	31,820,947	8,726,978
<b>Total 101</b>			<b>191,806,942</b>	<b>186,530,286</b>	<b>217,130,591</b>	<b>185,238,240</b>
F202 FICA		Contractuals	11,467,687	12,583,764	12,583,764	12,332,818
<b>Total 202</b>			<b>11,467,687</b>	<b>12,583,764</b>	<b>12,583,764</b>	<b>12,332,818</b>
F204 IMRF		Contractuals	14,321,101	18,069,854	18,069,854	18,266,043
<b>Total 204</b>			<b>14,321,101</b>	<b>18,069,854</b>	<b>18,069,854</b>	<b>18,266,043</b>
F206 Liability Insurance and Risk		Personnel	221,844	161,308	161,308	178,384
		Commodities	35,612	87,500	87,500	26,334
		Benefits .	68,595	56,353	56,353	49,566
		Contractuals	5,683,616	6,235,292	6,235,292	5,536,604
<b>Total 206</b>			<b>6,009,667</b>	<b>6,540,452</b>	<b>6,540,452</b>	<b>5,790,888</b>
F208 Veterans Assistance Commission		Personnel	245,491	319,937	319,937	329,784
		Commodities	19,579	13,200	13,200	21,922
		Benefits .	70,014	124,461	124,461	103,074
		Contractuals	165,954	175,629	175,629	208,427
		Capital Expenditures	11,308	1,400	1,400	-
<b>Total F208</b>		<b>AHEX</b>	<b>512,346</b>	<b>634,627</b>	<b>634,627</b>	<b>663,206</b>
F210 Health Department		Personnel	45,235,494	47,943,246	48,831,749	45,598,267
		Commodities	2,298,428	2,717,773	3,207,517	2,663,673
		Benefits .	15,942,794	18,278,963	18,603,352	18,138,446
		Contractuals	8,890,165	9,575,255	15,454,856	10,026,404
		Capital Expenditures	1,563,920	1,318,935	6,422,476	840,349
<b>Total F210</b>			<b>73,930,801</b>	<b>79,834,172</b>	<b>92,519,949</b>	<b>77,267,139</b>
F212 Stormwater Management		Personnel	1,579,435	1,665,146	1,665,146	1,649,767
		Commodities	30,852	32,500	32,500	30,600
		Benefits .	509,200	572,900	572,900	622,648
		Contractuals	847,040	857,990	10,147,055	656,179
		Capital Expenditures	37,426	32,801	32,801	6,511
<b>Total F212</b>			<b>3,003,953</b>	<b>3,161,337</b>	<b>12,450,402</b>	<b>2,965,705</b>
F214 Division of Transportation		Personnel	11,237,549	11,605,056	11,605,056	11,700,499
		Commodities	2,063,826	2,334,241	2,334,241	1,990,713
		Benefits .	3,713,696	4,047,856	4,028,707	4,481,559
		Contractuals	2,271,815	3,066,103	3,085,253	2,315,421
		Capital Expenditures	1,081,218	1,561,685	1,822,343	1,038,769
<b>Total F214</b>			<b>20,368,104</b>	<b>22,614,942</b>	<b>22,875,600</b>	<b>21,526,961</b>
F216 Hulse Detention Center		Personnel	4,351,218	4,519,394	4,519,394	4,443,661
		Commodities	147,346	169,675	169,675	163,400
		Benefits .	1,468,128	1,599,354	1,595,158	1,702,550
		Contractuals	1,095,100	1,268,653	1,272,850	1,167,558
		Capital Expenditures	69,017	147,100	203,100	85,000
<b>Total F216</b>			<b>7,130,809</b>	<b>7,704,177</b>	<b>7,760,177</b>	<b>7,562,169</b>
F218 Winchester House		Contractuals	939,214	1,202,352	1,202,352	939,214
<b>Total F218</b>			<b>939,214</b>	<b>1,202,352</b>	<b>1,202,352</b>	<b>939,214</b>
F220 TB Clinic		Personnel	402,543	417,815	417,815	442,144
		Commodities	15,747	29,210	29,210	25,788
		Benefits .	176,714	180,809	180,809	196,379
		Contractuals	93,213	192,529	192,529	107,691
<b>Total F220</b>			<b>688,218</b>	<b>820,363</b>	<b>820,363</b>	<b>772,002</b>
<b>Total Property Tax Operating Funds</b>			<b>330,178,844</b>	<b>369,560,325</b>	<b>418,263,885</b>	<b>339,024,386</b>
<b>Property Tax Capital Funds</b>						
F106 Long Term Capital Outlay		Capital Expenditures	-	29,864,000	25,675,755	5,700,000
<b>Total F106</b>			<b>-</b>	<b>29,864,000</b>	<b>25,675,755</b>	<b>5,700,000</b>
F232 Bridge Tax		Contractuals	86,028	87,600	87,600	92,100
		Capital Expenditures	4,871,429	3,783,110	7,330,653	3,825,504
<b>Total F232</b>			<b>4,957,457</b>	<b>3,870,710</b>	<b>7,418,253</b>	<b>3,917,604</b>
F234 Matching Tax		Contractuals	140,934	145,500	145,500	149,900
		Capital Expenditures	7,923,071	8,120,056	13,493,351	8,187,923
<b>Total F234</b>			<b>8,064,005</b>	<b>8,265,556</b>	<b>13,638,851</b>	<b>8,337,823</b>
<b>Total Property Tax Capital Funds</b>			<b>13,021,463</b>	<b>12,136,266</b>	<b>21,057,103</b>	<b>12,255,427</b>
<b>Special Revenue Funds</b>						

**Lake County Expenses by Fund and Category 3 Year History  
FY2019, FY2020, and FY2021**

Fund	Fund Description	Category	Actual FY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
F250	Probation Services Fee	Commodities	127,311	147,950	217,940	163,000
		Contractuals	1,509,466	2,366,240	2,366,240	2,348,490
		Capital Expenditures	58,836	223,766	223,766	195,000
<b>Total</b>	<b>F250</b>		<b>1,695,614</b>	<b>2,737,956</b>	<b>2,807,946</b>	<b>2,706,490</b>
F252	Law Library	Personnel	134,277	147,408	147,408	145,674
		Commodities	110,763	100,500	100,500	112,100
		Benefits	62,412	71,697	71,697	75,639
		Contractuals	154,654	112,586	112,586	70,924
<b>Total</b>	<b>F252</b>		<b>462,107</b>	<b>432,191</b>	<b>432,191</b>	<b>404,337</b>
F253	Transportation Safety Highway Hire-back	Contractuals	-	60,000	60,000	55,000
		Capital Expenditures	17,390	13,080	13,080	-
<b>Total</b>	<b>F253</b>		<b>17,390</b>	<b>73,080</b>	<b>73,080</b>	<b>55,000</b>
F254	Children's Waiting Room	Personnel	101,401	103,712	103,712	103,836
		Commodities	2,133	2,300	2,300	2,300
		Benefits	38,460	42,608	42,608	43,830
		Contractuals	46,561	41,745	41,745	31,392
<b>Total</b>	<b>F254</b>		<b>188,556</b>	<b>190,366</b>	<b>190,366</b>	<b>181,358</b>
F255	Neutral Site Custody Exchange Fee	Contractuals	160,000	160,000	160,000	175,000
<b>Total</b>	<b>F255</b>		<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>175,000</b>
F256	Court Automation	Personnel	505,726	362,488	362,488	446,666
		Commodities	9,759	29,000	29,000	119,716
		Benefits	169,006	128,111	128,111	172,630
		Contractuals	433,857	773,130	802,978	768,740
		Capital Expenditures	50,450	180,000	180,000	150,000
<b>Total</b>	<b>F256</b>		<b>1,168,798</b>	<b>1,472,729</b>	<b>1,502,577</b>	<b>1,657,752</b>
F257	Circuit Clerk Electronic Citation	Contractuals	-	-	-	150,000
<b>Total</b>	<b>F257</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
F258	Court Document Storage	Personnel	-	-	-	123,962
		Benefits	-	-	-	44,514
		Contractuals	276,639	1,311,917	1,311,917	1,313,769
<b>Total</b>	<b>F258</b>		<b>276,639</b>	<b>1,311,917</b>	<b>1,311,917</b>	<b>1,482,245</b>
F260	Recorder Automation	Personnel	618,289	649,736	758,891	753,909
		Commodities	1,191	8,000	8,000	4,000
		Benefits	261,513	297,361	297,709	340,865
		Contractuals	172,660	441,759	441,759	410,948
		Capital Expenditures	26,936	-	-	27,000
<b>Total</b>	<b>F260</b>		<b>1,080,590</b>	<b>1,396,856</b>	<b>1,506,359</b>	<b>1,536,722</b>
F262	Vital Records Automation	Personnel	36,167	37,192	37,192	37,520
		Commodities	-	30,000	30,000	-
		Benefits	26,108	28,812	28,812	28,795
		Contractuals	1,751	8,194	8,194	6,731
<b>Total</b>	<b>F262</b>		<b>64,026</b>	<b>104,198</b>	<b>104,198</b>	<b>73,046</b>
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	-
<b>Total</b>	<b>F263</b>		<b>4,995</b>	<b>55,000</b>	<b>55,000</b>	<b>35,000</b>
F264	GIS Automation Fee	Contractuals	1,790,452	1,842,000	1,842,000	1,955,500
<b>Total</b>	<b>F264</b>		<b>1,790,452</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>1,955,500</b>
F266	Tax Sale Automation Fee	Commodities	-	500	500	-
		Contractuals	78,310	139,800	139,800	157,545
<b>Total</b>	<b>F266</b>		<b>78,310</b>	<b>140,300</b>	<b>140,300</b>	<b>157,545</b>
F267	Coroner Fees	Commodities	69,400	60,500	60,500	50,500
		Contractuals	86,770	108,832	108,832	140,832
		Capital Expenditures	26,060	-	-	-
<b>Total</b>	<b>F267</b>		<b>182,230</b>	<b>169,332</b>	<b>169,332</b>	<b>191,332</b>
F268	Motor Fuel Tax	Commodities	1,372,339	2,360,100	2,360,100	782,900
		Contractuals	982,156	1,395,000	1,395,000	1,478,100
		Capital Expenditures	7,004,221	13,153,473	27,726,576	21,187,213
<b>Total</b>	<b>F268</b>		<b>9,358,716</b>	<b>16,908,573</b>	<b>31,481,676</b>	<b>23,448,213</b>
F269	Sales Tax for Transportation & Public Safety	Contractuals	9,679,849	9,668,600	9,668,600	10,554,819
		Capital Expenditures	30,341,125	26,172,677	127,004,199	21,568,215
<b>Total</b>	<b>F269</b>		<b>40,020,974</b>	<b>35,841,277</b>	<b>136,672,799</b>	<b>32,123,034</b>
F270	Solid Waste Management Tax	Contractuals	150,000	200,000	200,000	200,000
<b>Total</b>	<b>F270</b>		<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
F740	Community Development	Personnel	489,818	540,897	609,012	900,502
		Commodities	10,382	12,255	12,255	8,000
		Benefits	192,444	235,287	224,670	372,475
		Contractuals	4,057,029	4,446,293	14,039,188	3,765,007

**Lake County Expenses by Fund and Category 3 Year History  
FY2019, FY2020, and FY2021**

Fund	Fund Description	Category	Actual FY2019	County Board Approved FY2020	Modified Budget FY2020	Budget County Administrator FY2021
		Capital Expenditures	3,386	2,800	11,300	-
<b>Total F740</b>			<b>4,753,060</b>	<b>5,237,532</b>	<b>14,896,425</b>	<b>5,045,985</b>
F750 Workforce Development		Personnel	1,773,200	1,866,682	1,866,682	2,163,418
		Commodities	9,342	5,350	60,904	10,200
		Benefits	592,525	706,159	706,159	864,049
		Contractuals	3,439,934	2,519,751	6,381,263	3,836,148
		Capital Expenditures	37,463	33,592	59,449	33,592
<b>Total F750</b>			<b>5,852,464</b>	<b>5,131,535</b>	<b>9,074,457</b>	<b>6,907,407</b>
F767 Video Gaming		Contractuals	-	734,203	1,269,417	646,892
<b>Total F767</b>			<b>-</b>	<b>734,203</b>	<b>1,269,417</b>	<b>646,892</b>
<b>Total Special Revenue Funds</b>			<b>67,304,919</b>	<b>74,139,044</b>	<b>203,890,040</b>	<b>79,132,857</b>
<b>Capital Project Funds</b>						
F403 2010A Bond Road Construction Projects		Capital Expenditures	2,849,640	-	-	-
<b>Total F403</b>			<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Funds</b>						
F300 2018 GO Refunding Bonds		Contractuals	1,250	3,500	3,500	1,250
		Debt Service	2,563,250	2,581,250	2,581,250	2,589,250
<b>Total F300</b>			<b>2,564,500</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>2,590,500</b>
F301 2019 GO Refunding Bonds		Contractuals	51,873,434	3,000	3,000	-
		Debt Service	169,150	1,768,800	1,768,800	1,768,800
<b>Total F301</b>			<b>52,042,584</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,768,800</b>
F303 2010A Taxable GO Bonds		Contractuals	538,660	-	-	-
		Debt Service	1,593,134	-	-	-
<b>Total F303</b>			<b>2,131,794</b>	<b>-</b>	<b>-</b>	<b>-</b>
F304 2011A Tax Exempt GO Bonds		Contractuals	180,956	-	-	-
		Debt Service	793,050	-	-	-
<b>Total of F304</b>			<b>974,005</b>	<b>-</b>	<b>-</b>	<b>-</b>
F306 2013 GO Road Bonds		Contractuals	428	3,000	3,000	800
		Debt Service	6,946,250	6,947,750	6,947,750	6,949,500
<b>Total F306</b>			<b>6,946,678</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,950,300</b>
F307 2015A Debt Service Fund		Contractuals	750	3,500	3,500	750
		Debt Service	5,032,225	5,031,025	5,031,025	5,033,025
<b>Total F307</b>			<b>5,032,975</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>5,033,775</b>
<b>Total Debt Service Funds</b>			<b>69,692,536</b>	<b>16,341,825</b>	<b>16,341,825</b>	<b>16,343,375</b>
<b>Internal Service Funds</b>						
F510 Health, Life & Dental Insurance		Personnel	200,734	220,000	-	220,000
		Commodities	507	2,000	2,000	500
		Benefits	41,867,824	43,447,124	43,447,124	45,024,400
		Contractuals	2,544,876	2,377,420	2,597,420	2,320,000
<b>Total F510</b>			<b>44,613,941</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>
<b>Total Internal Service Funds</b>			<b>44,613,941</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>
<b>Enterprise Funds</b>						
F610 Public Works		Personnel	6,913,962	7,240,008	7,240,008	7,739,106
		Commodities	1,742,419	2,159,315	2,159,315	1,892,194
		Benefits	2,375,096	2,509,028	2,507,853	2,775,993
		Contractuals	22,835,688	27,092,376	27,102,301	24,407,961
		Capital Expenditures	244,427	6,589,135	9,617,482	19,355,326
		Debt Service	11,604,393	6,432,005	6,432,005	6,416,227
<b>Total F610</b>			<b>45,715,984</b>	<b>52,021,867</b>	<b>55,058,964</b>	<b>62,586,806</b>
<b>Total Enterprise Funds</b>			<b>45,739,358</b>	<b>52,021,867</b>	<b>55,129,468</b>	<b>62,586,806</b>
<b>Special Service Areas</b>						
F272 Special Service Area #8 Loon Lake		Commodities	248	3,000	3,000	3,000
		Contractuals	49,752	47,000	47,000	47,000
<b>Total F272</b>			<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
F276 Special Service Area #12 The Woods of Ivanhoe		Contractuals	25,317	35,200	70,200	25,317
<b>Total F276</b>			<b>25,317</b>	<b>35,200</b>	<b>70,200</b>	<b>25,317</b>
F290 Special Service Area #17 Ivanhoe Estates		Contractuals	14,755	56,640	111,640	28,320
<b>Total F290</b>			<b>14,755</b>	<b>56,640</b>	<b>111,640</b>	<b>28,320</b>

**Lake County Expenses by Fund and Category 3 Year History  
FY2019, FY2020, and FY2021**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2019</b>	<b>County Board Approved FY2020</b>	<b>Modified Budget FY2020</b>	<b>Budget County Administrator FY2021</b>
F350	Special Service Area #13 Tax Exempt					
	2007A Spencer Highlands, Elmcrest Construction	Debt Service	225,908	260,109	260,109	226,008
<b>Total</b>	<b>F350</b>		<b>225,908</b>	<b>260,109</b>	<b>260,109</b>	<b>226,008</b>
F354	Special Service Area #16					
		Contractuals	1,975	-	-	-
		Debt Service	1,753,256	2,555,000	2,555,000	2,555,000
<b>Total</b>	<b>F354</b>		<b>1,755,231</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total Special Service Areas</b>			<b>2,071,211</b>	<b>2,956,949</b>	<b>3,046,949</b>	<b>2,884,645</b>
<b>Total All Funds</b>			<b>575,471,912</b>	<b>573,202,820</b>	<b>763,775,814</b>	<b>559,792,396</b>

## SUMMARY OF MAJOR REVENUE SOURCES

### FY2021 Revenue

Total Projected Revenue: **\$542.6million**

Interfund Transfers (revenue counted in more than one fund): **\$87.0 million**

Total Anticipated Revenue (excluding interfund transfers): **\$455.6 million**

Major revenue sources (property tax, sales and other taxes, payments from other governments, and charges for services) total \$425.0 million, which is 78.3% 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.

Overall, revenue is up 0.45% compared to last fiscal year, or \$2,416,903 million. The property tax levy was flat, 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 \$1.7 million combined increase almost exclusively due to an increase to the motor fuel tax (\$6,547,340) as well as a small increase (\$305,000) in Personal Property Replacement Tax. All other categories experienced a decrease. Intergovernmental Transfers also increased by \$1.0 million, or 1.3%, 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.

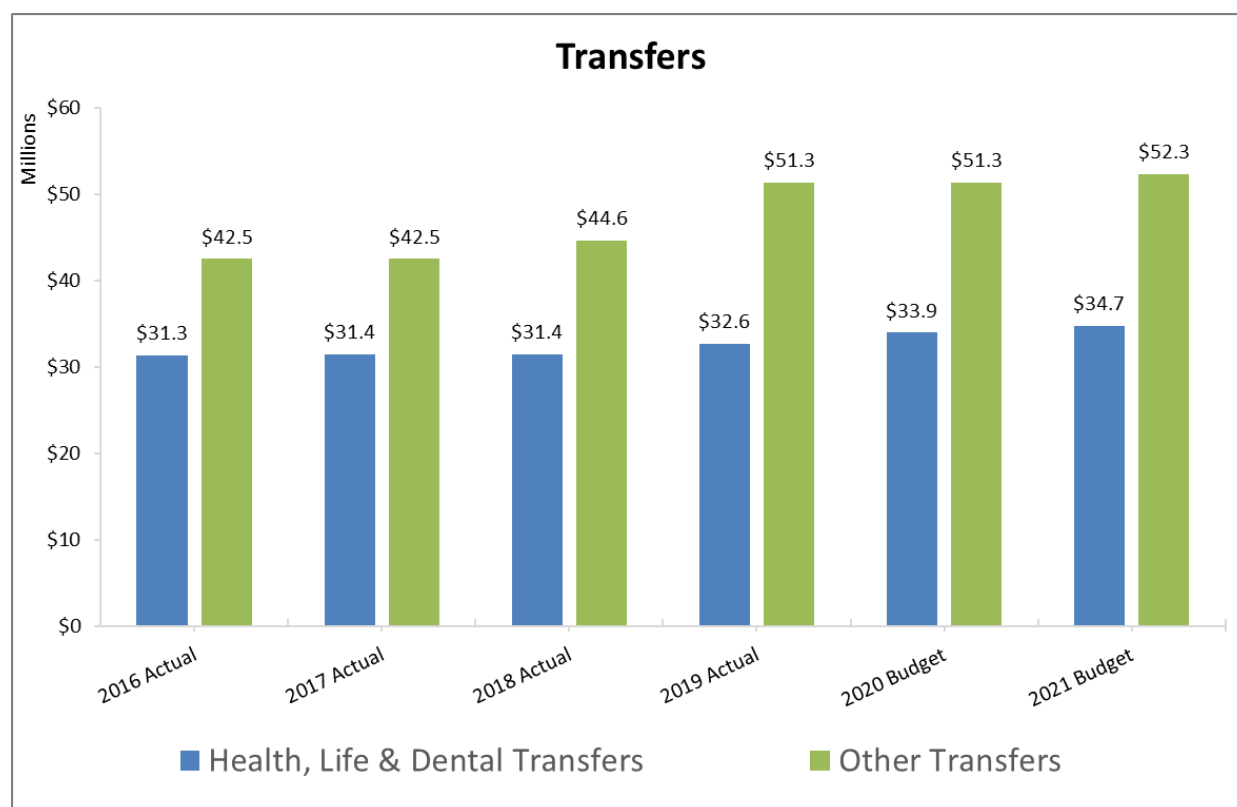
	FY2019 Actual	FY2020 Adopted Budget	Budget FY2021	FY2021 % of Overall Budget
<b>Major Revenues:</b>				
Property Taxes				
Operating	\$ 150,063,816	\$ 150,544,442	\$ 150,544,445	27.7%
Capital	\$ 12,117,969	\$ 12,232,500	\$ 12,232,500	2.3%
Special Service Areas	\$ 2,915,375	\$ 2,956,749	\$ 2,893,754	0.5%
Sales & Other Taxes	\$ 91,538,859	\$ 101,467,451	\$ 102,451,860	18.9%
Intergovernmental	\$ 75,731,035	\$ 77,129,356	\$ 78,133,217	14.4%
Charges for Services	\$ 75,774,919	\$ 78,055,445	\$ 78,790,449	14.5%
Total Major Revenues	<u>\$ 408,141,973</u>	<u>\$ 422,385,944</u>	<u>\$ 425,046,225</u>	<b>78.3%</b>
<b>Other Revenues:</b>				
Licenses & Permits	\$ 5,579,583	\$ 5,792,897	\$ 5,579,940	1.0%
Fines & Forfeitures	\$ 1,415,363	\$ 1,425,200	\$ 1,290,811	0.2%
Miscellaneous & Rentals	\$ 25,551,811	\$ 27,571,559	\$ 23,682,415	4.4%
Bond Proceeds/Premium	\$ 51,878,847	\$ -	\$ -	0.0%
Total Other Revenues	<u>\$ 84,425,604</u>	<u>\$ 34,789,656</u>	<u>\$ 30,553,166</u>	<b>5.6%</b>
Total Revenues without Transfers	<u>\$ 492,567,577</u>	<u>\$ 457,175,600</u>	<u>\$ 455,599,391</u>	
<b>Transfers:</b>				
Interfund Transfers	\$ 83,955,937	\$ 85,267,041	\$ 86,963,945	16.0%
<b>Total Revenue</b>	<b><u>\$ 576,523,514</u></b>	<b><u>\$542,442,641</u></b>	<b><u>\$ 542,563,336</u></b>	

Lake County's four major revenue categories 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 through Interfund Transfers

The “Transfers” category consists primarily of interfund transfers related to FICA (Social Security), Health, Life & Dental (HLD), and the Illinois Municipal Retirement Fund (IMRF). 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. As these revenues are budgeted twice, once for the tax levy and once for the transfer in, these amounts are separately reported.

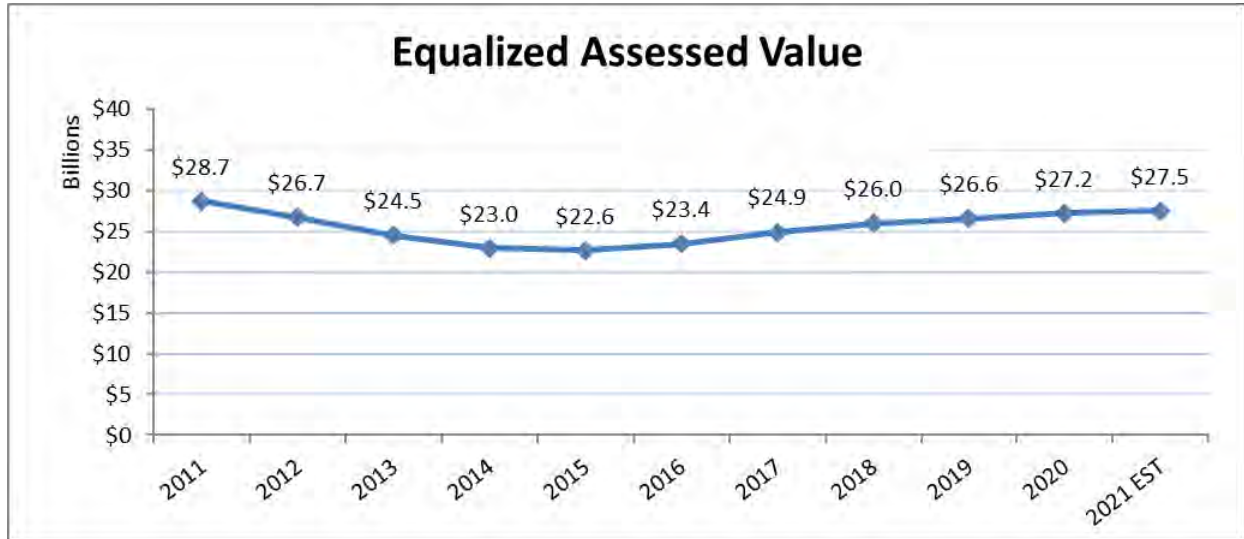


## Property Taxes

Property Taxes make up 30.5% 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.

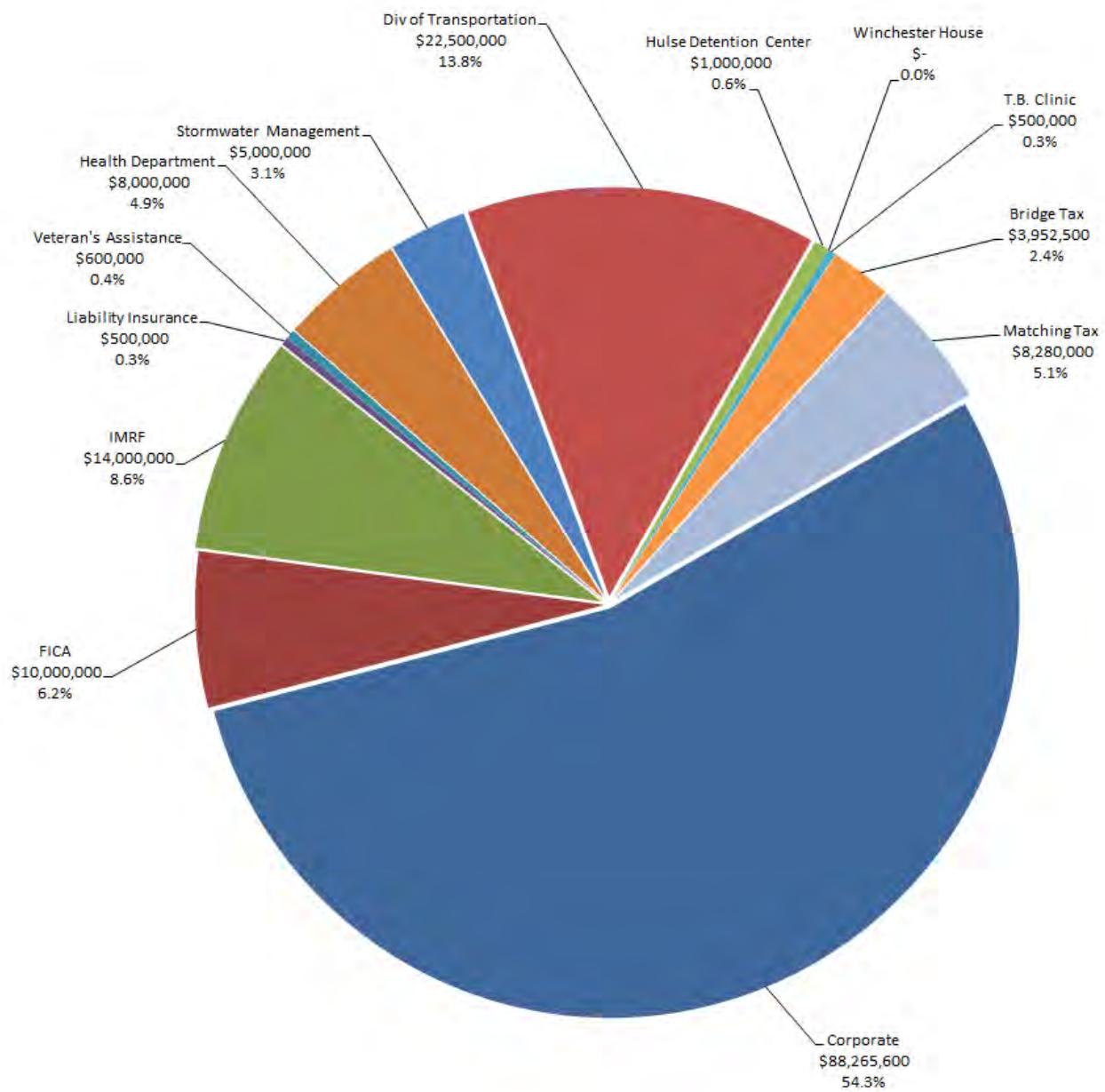
The County experienced declining equalized assessed value (EAV) from FY2011 through FY2015. The County has subsequently experienced increasing EAV of 3.49%, 6.25%, 4.43%, 2.22%, and 2.50% for the years FY2016, FY2017, FY2018, FY2019, and FY2020. The estimated increase for FY2021 is 0.92%. The certified equalized assessed valuation will not be available until approximately March 2021.



The FY2021 levy totals, without Special Service Areas, which are levied only on the residents who reside in impacted areas is flat from FY2020 at \$162,598,097. The estimated tax rate for the FY2021 budget using the estimated EAV discussed above is 0.591324, lower than the previous year. This may result in a lower tax levy on property owners, depending on the change in their equalized assessed valuation.

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 property tax allocation is adjusted annually to ensure that the resulting fund balances meet the reserve policies. Most of the levy is allocated to the Corporate Fund, which supports the County departments that provide basic day-to-day services, and can be used to fund any governmental purpose.

LAKE COUNTY Property Tax 5 Year History										
Fiscal Year	FY2017		FY2018		FY2019		FY2020		FY2021 Estimated	
Tax Year	2016		2017		2018		2019		2020 Estimated	
	EAV Growth 6.25%		4.43%		2.22%		2.50%		0.92%	
	New Property \$153,002,650		\$144,191,151		\$163,910,308		\$157,506,034		\$125,361,114	
	\$24,901,806,380		\$26,005,064,391		\$26,582,432,958		\$27,246,393,667		\$27,497,303,072	
FUND	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 74,273,373	0.298265	\$ 80,179,335	0.308322	\$ 82,798,431	0.311478	\$ 87,265,597	0.320283	\$ 88,265,600	0.320997
FICA	\$ 11,000,124	0.044174	\$ 9,999,207	0.038451	\$ 11,000,077	0.041381	\$ 11,500,000	0.042207	\$ 10,000,000	0.036367
IMRF	\$ 17,790,100	0.071441	\$ 18,044,654	0.069389	\$ 14,500,186	0.054548	\$ 14,000,000	0.051383	\$ 14,000,000	0.050914
Liability Insurance	\$ 5,600,167	0.022489	\$ 5,199,713	0.019995	\$ 5,000,156	0.018810	\$ 700,000	0.002569	\$ 500,000	0.001818
Veteran's Assistance	\$ 259,975	0.001044	\$ 250,169	0.000962	\$ 500,016	0.001881	\$ 600,000	0.002202	\$ 600,000	0.002182
Health Department	\$ 16,806,976	0.067493	\$ 16,903,552	0.065001	\$ 17,500,013	0.065833	\$ 12,000,000	0.044043	\$ 8,000,000	0.029094
Stormwater Management	\$ 1,700,295	0.006828	\$ 1,000,155	0.003846	\$ 1,000,031	0.003762	\$ 3,200,000	0.011745	\$ 5,000,000	0.018184
Div of Transportation	\$ 14,115,091	0.056683	\$ 14,941,990	0.057458	\$ 15,000,201	0.056429	\$ 19,500,000	0.071569	\$ 22,500,000	0.081826
Hulse Detention Center	\$ 1,000,057	0.004016	\$ 1,000,155	0.003846	\$ 1,000,031	0.003762	\$ 1,000,000	0.003670	\$ 1,000,000	0.003637
Winchester House	\$ 2,317,362	0.009306	\$ 1,705,412	0.006558	\$ 1,836,049	0.006907	\$ 100,000	0.000367	\$ -	0.000000
T.B. Clinic	\$ 357,092	0.001434	\$ 300,098	0.001154	\$ 300,116	0.001129	\$ 500,000	0.001835	\$ 500,000	0.001818
Bridge Tax	\$ 3,904,852	0.015681	\$ 3,902,840	0.015008	\$ 3,903,099	0.014683	\$ 3,952,500	0.014507	\$ 3,952,500	0.014374
Matching Tax	\$ 8,263,664	0.033185	\$ 8,259,469	0.031761	\$ 8,259,694	0.031072	\$ 8,280,000	0.030389	\$ 8,280,000	0.030112
TOTALS:	\$157,389,128	0.632039	\$161,686,749	0.621751	\$162,598,097	0.611675	\$162,598,097	0.596769	\$162,598,100	0.591324





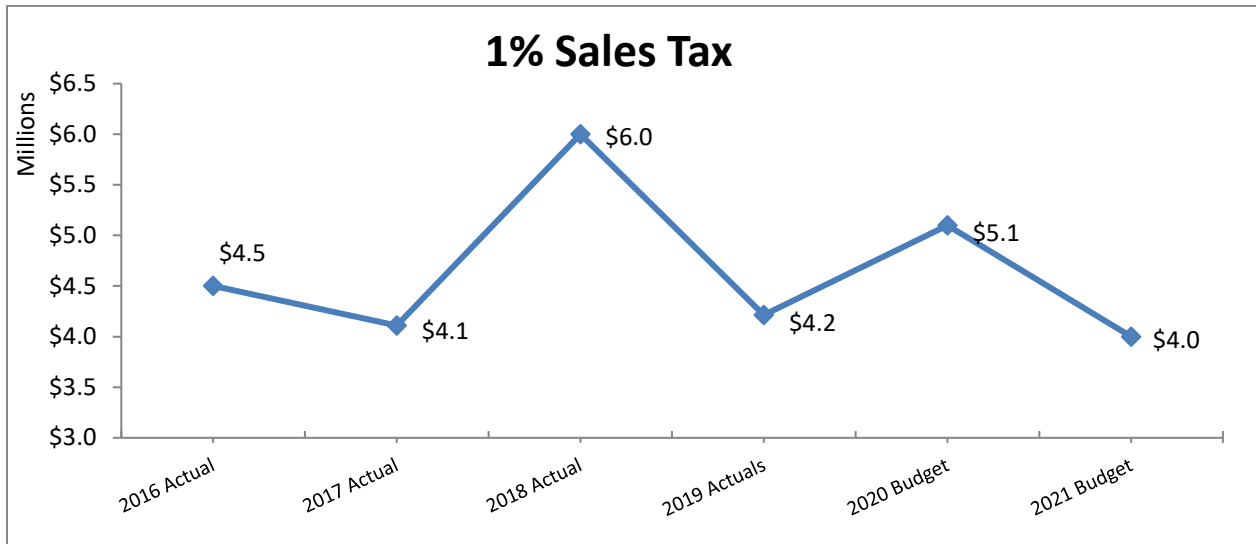
## Sales and Other Taxes

The County receives 18.9% 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 fluctuated with the economic downturn resulting in decreased in both the 1% Sales Tax and the ¼% Sales Tax.

The State stay-at-home order, decisions to close businesses, and COVID-19 cases all contributed to the decrease of sales tax revenues. Additionally, job losses and household financial insecurity continue to contribute to sales tax revenue estimates. It is anticipated that many businesses, including dine-in restaurants, will not be fully opened for FY21 further reducing the likelihood of the economy experiencing a full rebound.

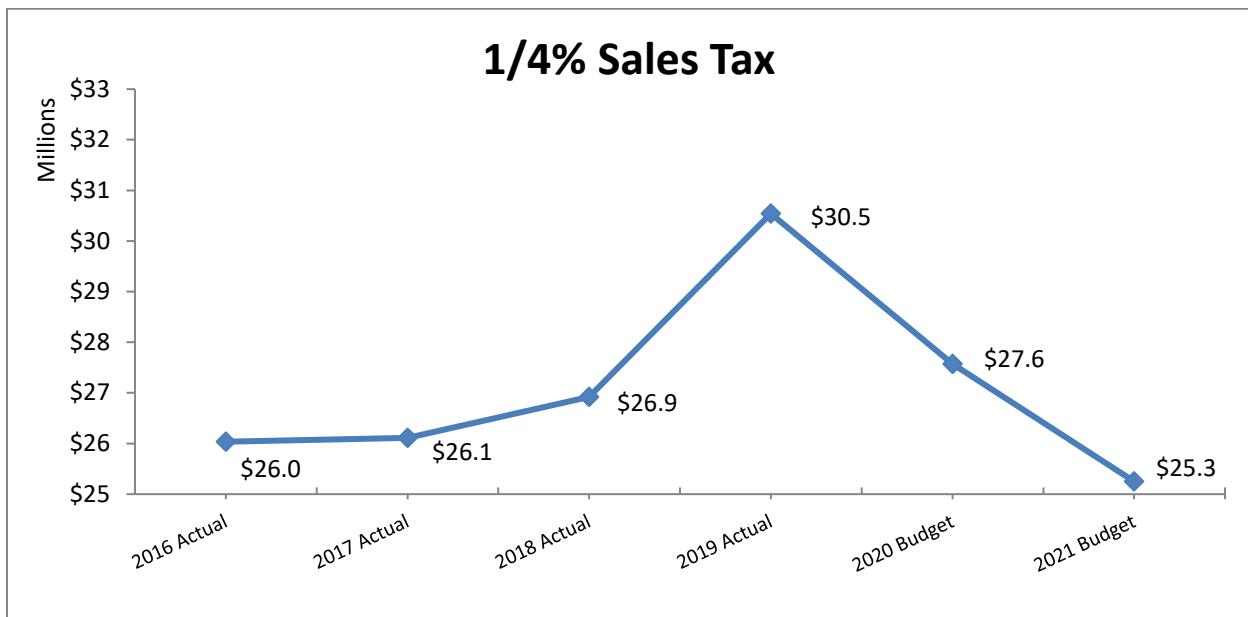
### 1% Sales Tax

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 3.7% of this Sales and Other Tax revenue category. The budgeted amount is projected to decrease by approximately \$1,100,000.



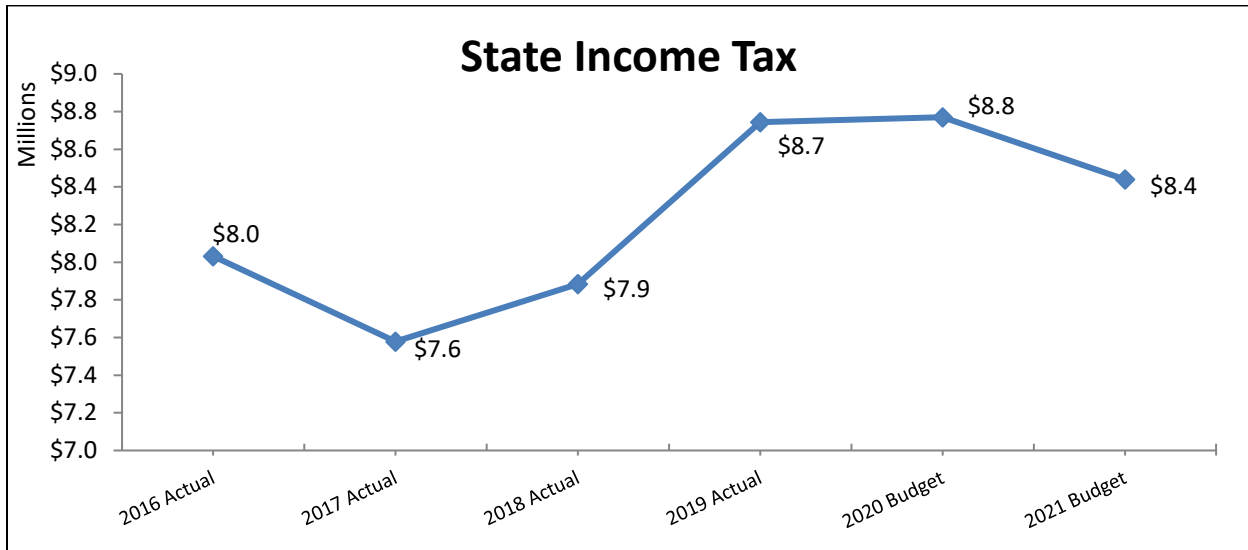
### 1/4% Sales Tax

This tax is collected on all general merchandise purchased anywhere in Lake County and accounts for about 23.6% of total Sales and Other Tax revenue. This revenue stream fluctuates with economic conditions. The 1/4% Sales Tax is expected to decrease in conjunction with economic conditions.



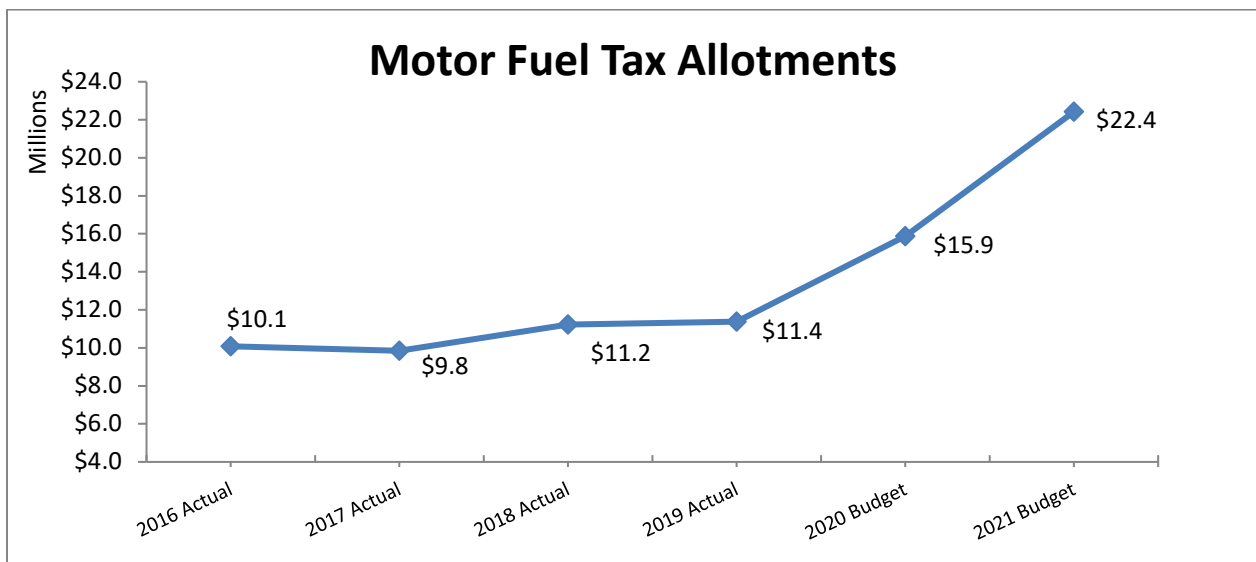
### Income Tax

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 7.9% of Sales and Other Tax revenue. Income tax is projected to decrease by approximately \$330,000 due to an increase in unemployment associated with the COVID-19 crisis. Income taxes are subject to the large swings, dependent on the state of the economy.



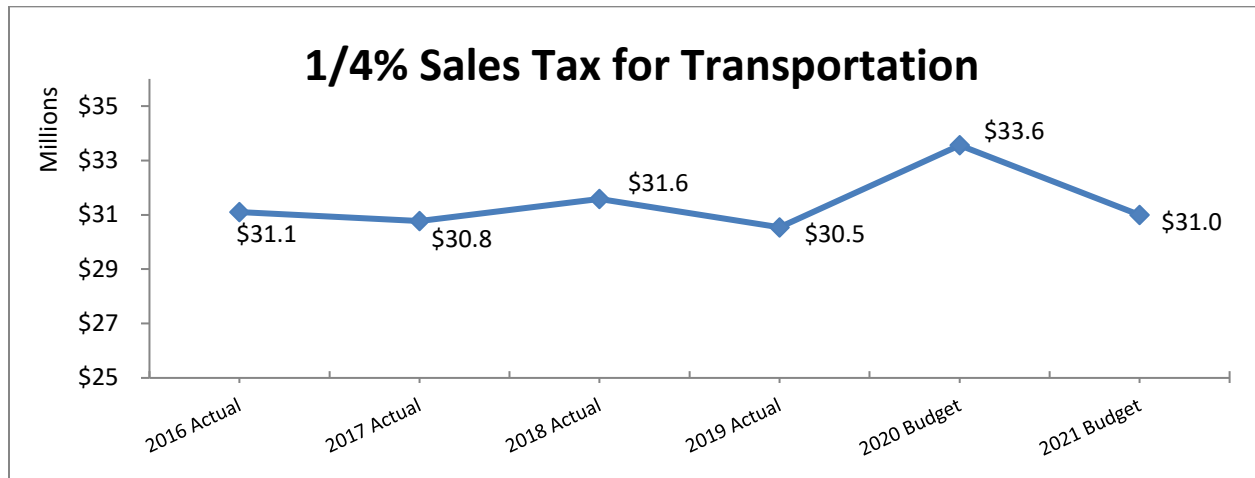
### Motor Fuel Tax

The State's Motor Fuel Tax (MFT) gasoline tax rate is \$0.387/gallon and \$0.462/gallon for diesel. These funds are used for construction and engineering projects and make up about 20.9% of Sales and Other Tax revenue. In July 2019, MFT increased from 19-cents-per-gallon to 38--cents-per-gallon accounting for the large increase in MFT revenue. Additionally, MFT will continue to increase with the CPI for future years.



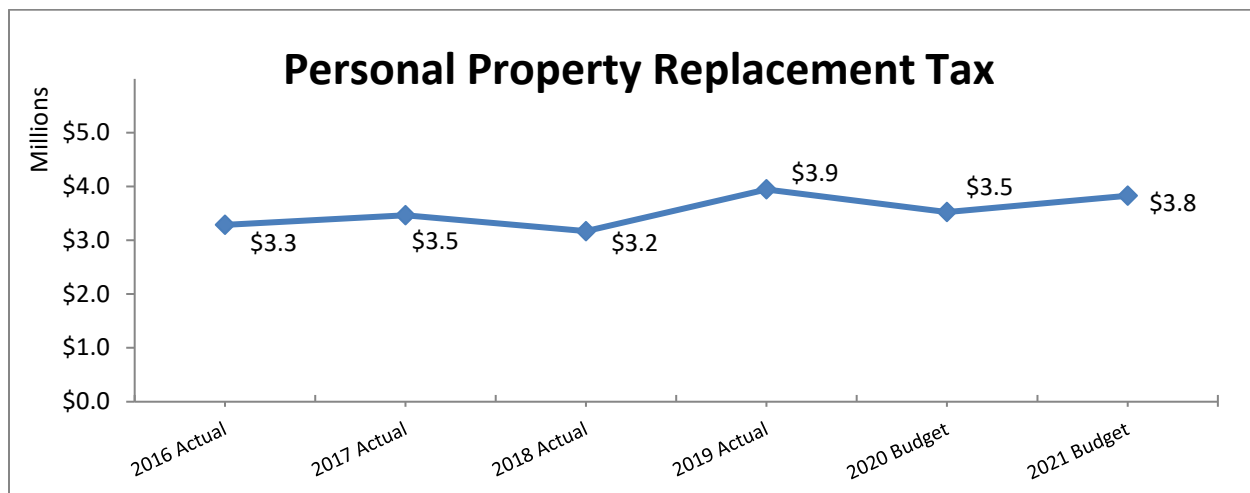
### *¼% RTA Sales Tax for Transportation and Public Safety.*

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 County Board has designated these funds for road improvements. 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 28.9% of Sales and Other Tax revenue. The budget has decreased by \$2,558,000 due to overall reductions in sales tax due to the COVID-19 crisis as discussed above.



### *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 3.6% of Sales and Other Tax revenue. The projected amount to be received from the State of Illinois increased by \$305,000.





## Estimating Intergovernmental Revenues

The County is reimbursed for services provided or granted funds at a rate as determined by other governmental entities or by the County itself. 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 14.4% of its revenue from intergovernmental sources. These revenues mostly consist of reimbursements from other government entities for services provided by the County.

### *Revenue from Other Governments*

The 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 and other contracts 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). The County has experienced a large increase in grant revenues due to the COVID-19 crisis particularly in the area of Community Development with an increase in the Community Development Block Grant, Emergency Solutions Grant Program, and HOME in a total of \$7 Million in FY20 to be spent over the next couple of years.

## Charges for Services

Charges for Services account for 14.5% 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, charges for service are projected to be consist with last year due to an increase in revenue in the Public Works fund that balanced out a reduction in Court Fees being collected.

## 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

### FY2021 Expenses

Total Projected Expense: **\$559.7 million**

Double Appropriations (expenses reflected twice in the budget): **\$75.3million**

Total Projected Expenses (excluding double appropriations): **\$473.7 million**

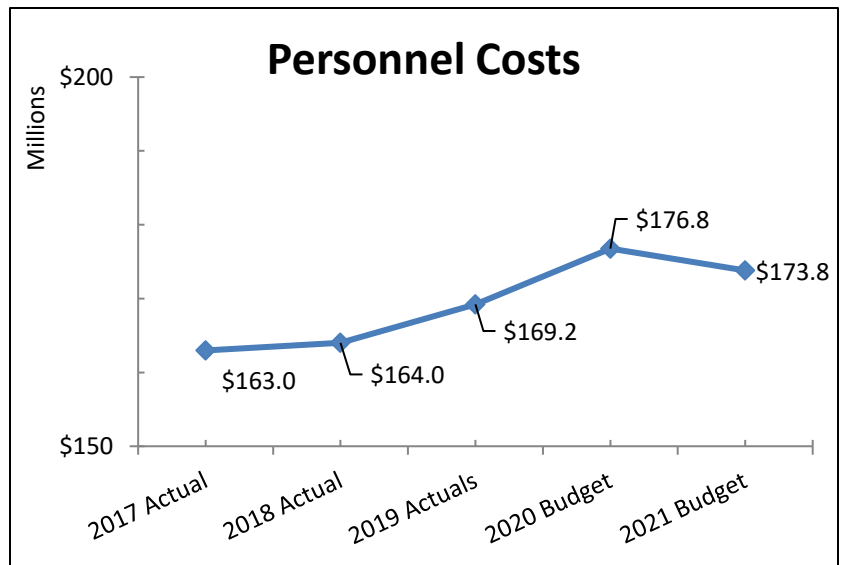
This section provides an explanation of the County's major expenses, which include double appropriations. Double appropriations are budgeted twice in two different funds, but will be expended only once. The following table is a summary of all expenses by broad account categories. In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying off 2010 and 2011 bonds, explaining the decline in transfer expenses between FY2019 and FY2020.

Category	FY2019 Actual	FY2020 County Board Approved	FY2021 Budget
Personnel	\$169,221,931	\$176,768,885	\$173,795,495
Commodities	\$11,721,947	\$14,394,142	\$11,705,995
Benefits	\$101,500,235	\$109,721,930	\$114,797,567
Contractuals without Transfers	\$83,691,330	\$97,376,363	\$90,792,927
Transfers	\$98,947,017	\$51,536,493	\$52,235,222
Capital Expenditures	\$79,708,836	\$97,829,062	\$90,927,380
Total Debt Service	\$30,680,615	\$25,575,939	\$25,537,810
<b>Total Expenses</b>	<b>\$575,471,912</b>	<b>\$573,202,814</b>	<b>\$559,792,396</b>

## Personnel Costs

Personnel costs are typically the largest expense for governmental organizations. Personnel costs are 31% 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 FY2021 headcount includes 2,491 full-time and 200 part-time positions. This is a decrease from last year of 11 full time positions and 21 part time positions. Additionally, there are vacant and unfunded positions, which together with the headcount reduction and no pay raises other than contractually obligated Union increases, account for the reduction in expenditures.



## Estimating Personnel Costs

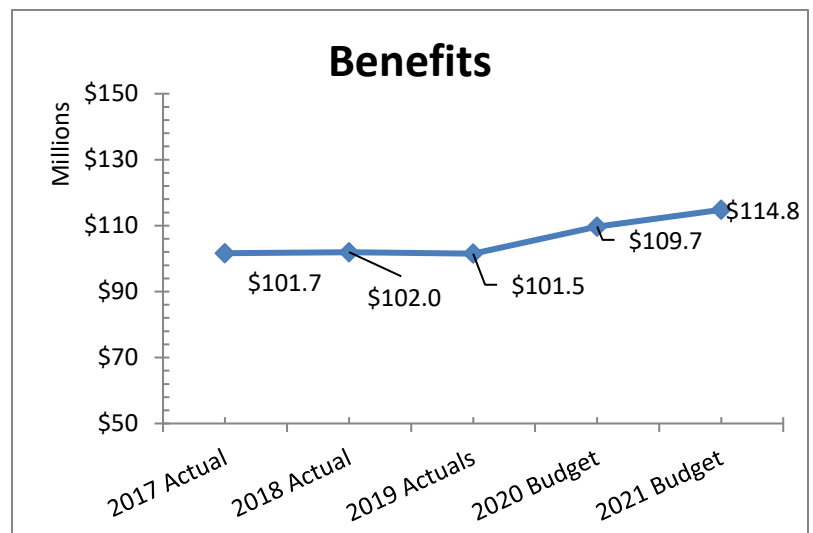
Personnel costs are determined by the authorized strength of each department. If a position is not filled at the time the budget is determined, an entry level salary is budgeted for that position. A salary increase is applied near the end of the budget preparation process.

## Benefits

This category includes insurance costs for health, life and dental insurance; social security or Federal Insurance Contributions Act (FICA) expenses; and pension or Illinois Municipal Retirement Fund (IMRF) expenses.

The County Board examines options for health care plans and strategically varies the increases across the plans.

There is a 6.6% budgeted increase in health care costs equally shared between the employee and employer. FICA costs are



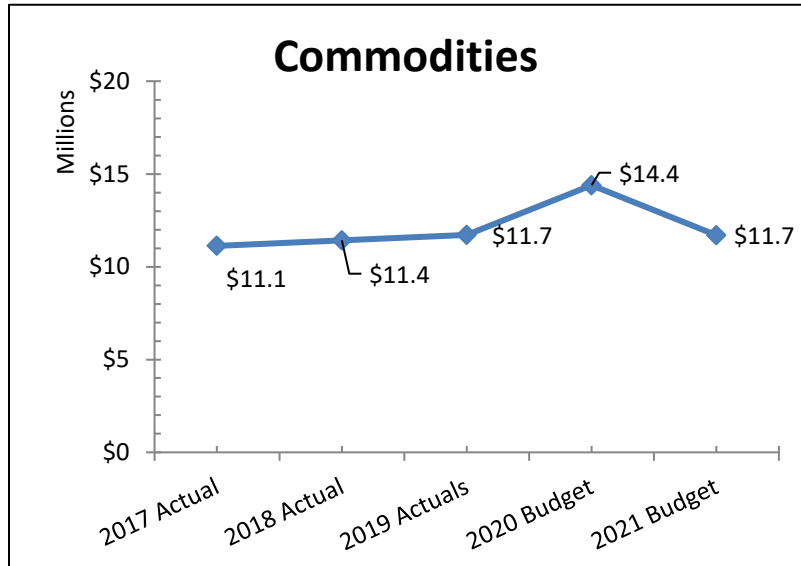
7.65% of budgeted personnel expenses. IMRF and SLEP (the Sheriff portion of the IMRF fund, named Sheriff's Law Enforcement Personnel) are a calculation based on personnel expenses. The county's IMRF rate decreased from 9.75% to 9.51% and SLEP increased from 27.06% to 27.22%. The total cost of employees, 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 a blended average of insurance costs for vacant positions. FICA and IMRF expenses are a percentage of payroll.

## Commodities

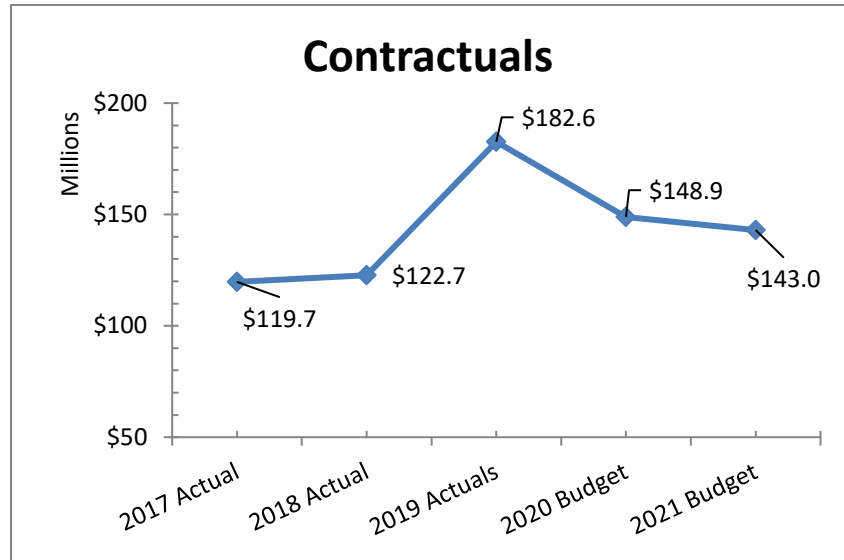
The commodities category includes goods required to meet the County's program goals and requirements. The commodities budget has decreased compared to last year. This category is budgeted based on historical actuals and known projects and tasks planned for the upcoming year. It may be impacted by contractual increases or inflationary growth in prices. The goal of the FY2021 budget was to target FY2019 actual expenses, which explains the decline relative to last year.



## Contractuals

This category captures all services. Services 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 budget shows a decrease compared to last year. Approximately one third of contractual expenses are transfers and indirect costs. The goal of the FY2021 budget was to target FY2019 actual expenses, which explains the decline relative to last year, even though FY2019 was relatively high

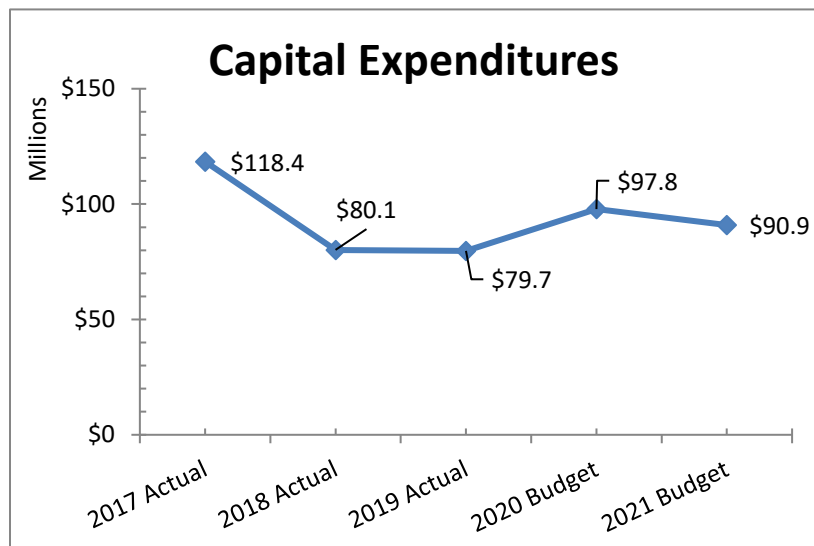
due to one-time transfers. In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying off 2010 and 2011 bonds, explaining the higher FY2019 amount.



## 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. While the goal of the FY2021 budget was to target FY2019 actual expenses, the significant increase in FY2020 was

the inclusion of the capital improvement plan and \$2 million in stormwater related flood mitigation, which explains the lower decline relative to last year compared to other expense categories.

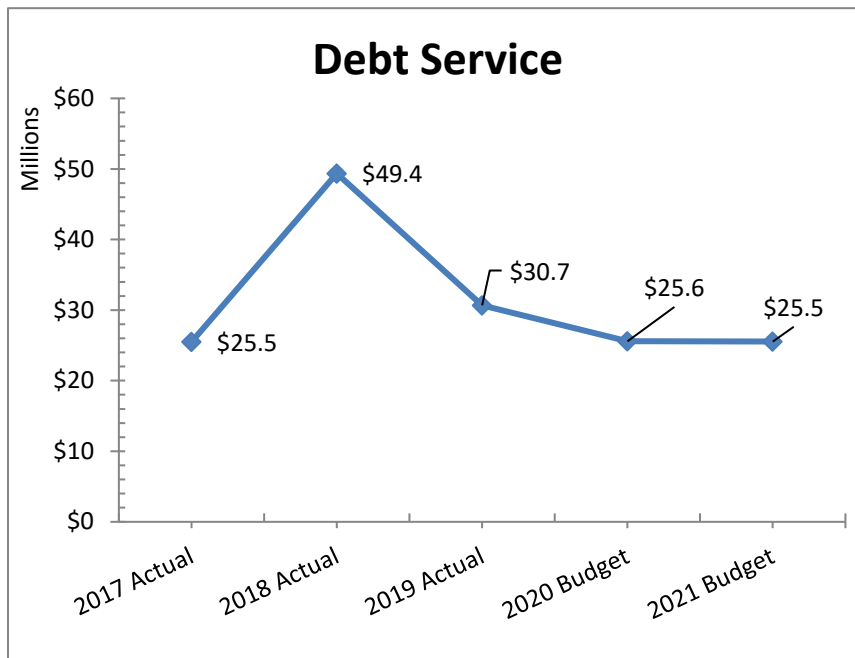


## Estimating Capital Expenditures

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.



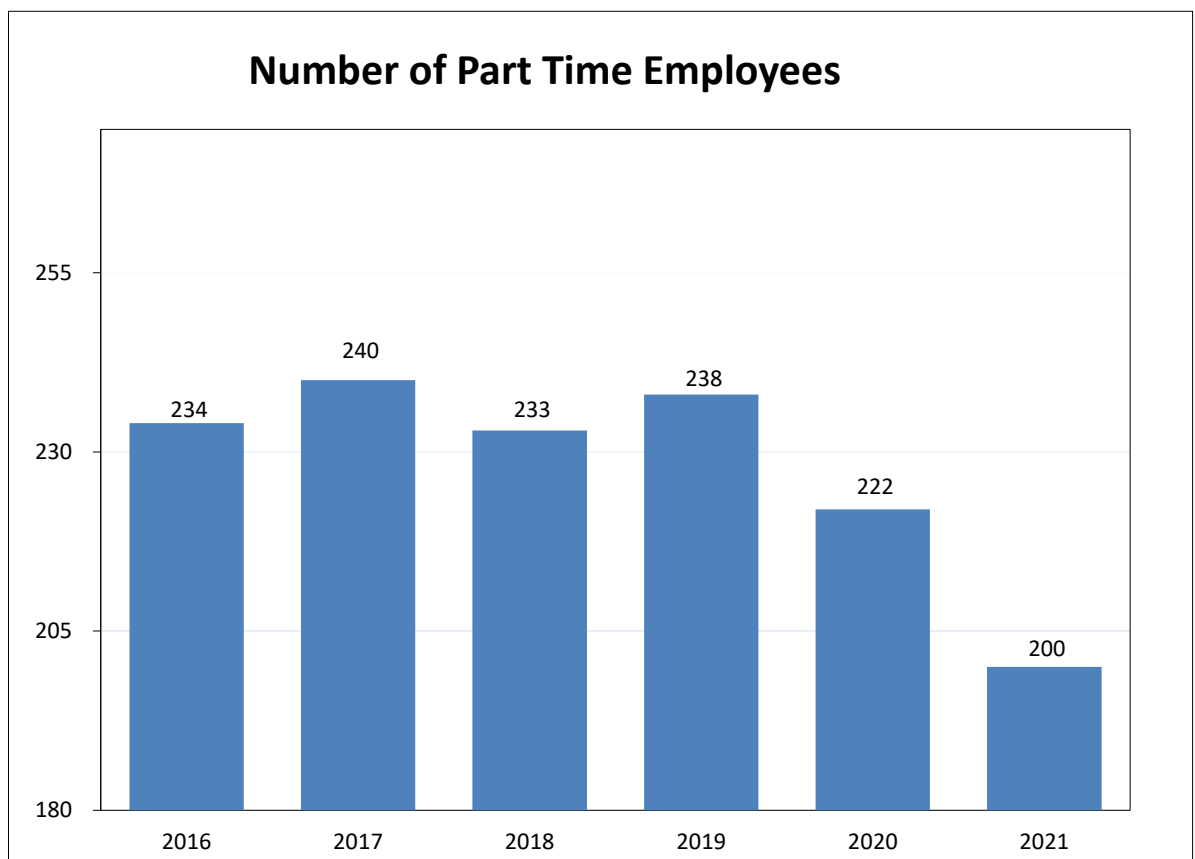
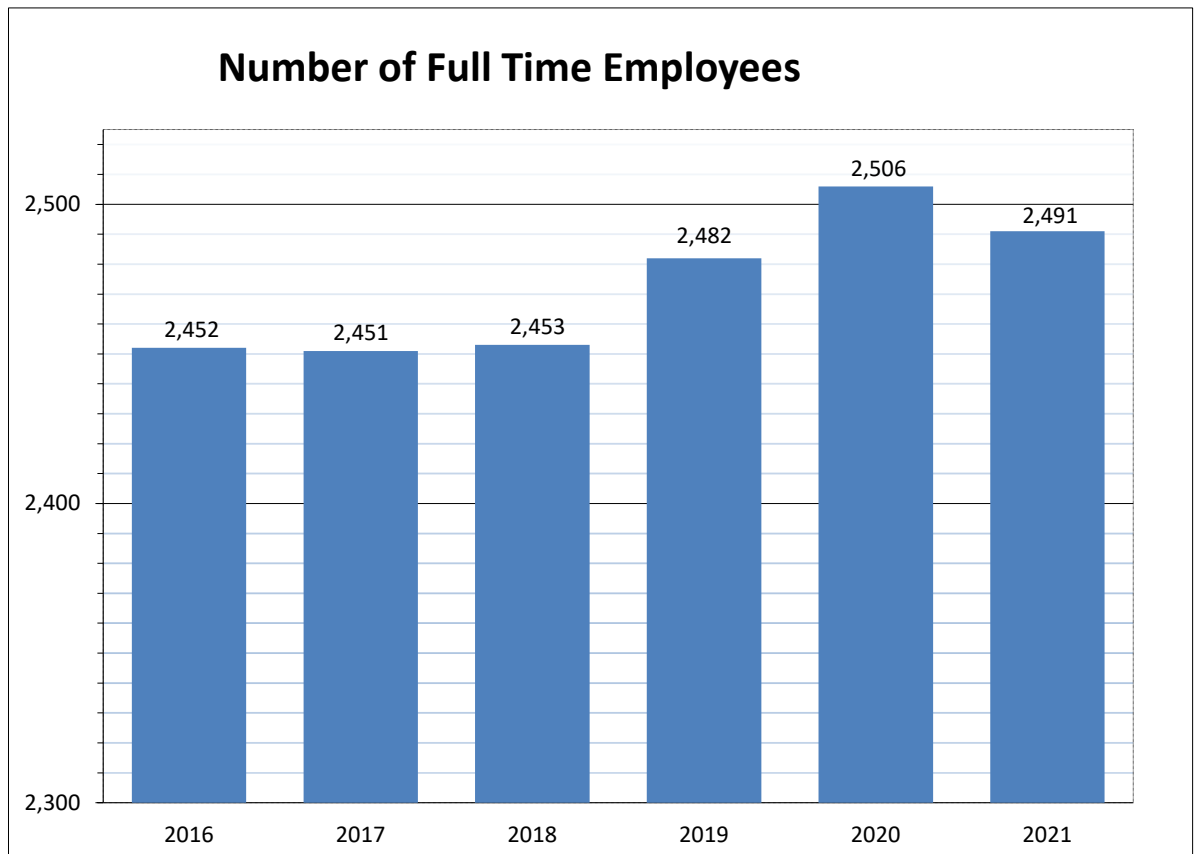
## 5-Year Historical Personnel Count by Department

	FULL TIME					PART TIME					FT Change	PT Change
DEPARTMENT / AGENCY	2017	2018	2019	2020	2021	2017	2018	2019	2020	2021	FY20 - FY21	FY20 - FY21
County Administrator	18	17	19	20	19	7	7	7	7	5	-1	-2
County Board	23	23	24	24	24	0	0	0	0	0	0	0
General Operating Expense	12	12	0	0	0	0	0	0	0	0	0	0
Human Resources/Risk	16	16	17	16	16	2	2	0	0	0	0	0
Information Technology	61	61	61	59	55	0	0	0	0	0	-4	0
Facilities & Construction Services	56	61	64	64	64	0	0	2	2	2	0	0
Finance & Administrative Services	26	26	24	24	24	3	5	3	0	0	0	0
Health Department	774	775	789	803	785	112	109	116	100	83	-18	-17
Regional Office of Education	9	9	9	9	9	1	1	1	1	1	0	0
Tuberculosis Clinic	5	6	8	8	8	3	2	0	0	0	0	0
Veterans Assistance	3	4	4	6	7	1	1	1	1	0	0	0
Winchester House	0	0	0	0	0	0	0	0	0	0	0	0
Circuit Court Clerk	133	133	134	134	132	4	3	3	3	3	-2	0
Document Storage	0	0	0	0	1	0	0	0	0	0	1	0
Circuit Courts	148	148	149	154	154	7	7	7	7	7	0	0
Court Automation	6	6	6	4	5	0	0	0	0	0	1	0
Children's Waiting Room	2	2	2	2	2	1	1	1	1	1	0	0
Hulse Detention Center	72	72	73	74	74	3	3	4	4	4	0	0
Law Library	3	3	3	3	3	0	0	0	0	0	0	0
Coroner	10	11	12	13	15	3	1	1	1	0	2	-1
Public Defender	45	45	46	47	47	1	1	0	0	0	0	0
Sheriff	483	482	495	495	495	53	55	57	57	57	0	0
Sheriff Merit Commission	1	1	1	1	0	0	0	0	0	0	-1	0
State's Attorney	129	130	130	132	132	9	9	8	8	8	0	0
Planning, Building & Development	36	34	34	33	33	1	0	0	0	0	0	0
Stormwater Management	17	17	17	18	18	1	1	1	1	0	0	-1
Division of Transportation	129	127	127	127	127	20	20	21	21	21	0	0
Chief County Assessment Office	28	28	28	27	30	0	0	0	0	0	3	0
Board of Review	5	5	5	6	6	0	0	0	0	0	0	0
County Clerk	36	37	37	37	37	4	1	0	0	0	0	0
Vital Records Automation	1	1	1	1	1	0	0	0	0	0	0	0
Recorder of Deeds	8	8	8	5	4	0	0	0	1	1	-1	0
Recorder Automation	14	12	12	12	13	1	1	1	1	1	1	0
Treasurer	16	15	15	16	16	0	0	1	1	1	0	0
Public Works	93	95	95	96	94	3	3	3	3	3	3	0
<b>SUBTOTAL OPERATING DEPTS:</b>	<b>2,418</b>	<b>2,422</b>	<b>2,449</b>	<b>2,470</b>	<b>2,450</b>	<b>240</b>	<b>233</b>	<b>238</b>	<b>220</b>	<b>198</b>	<b>-16</b>	<b>-21</b>
HUD Grants	8	8	8	8	13	0	0	0	0	0	5	0
Workforce Development	25	23	25	28	28	0	0	0	2	2	0	0
<b>SUBTOTAL OTHER DEPTS:</b>	<b>33</b>	<b>31</b>	<b>33</b>	<b>36</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>0</b>
<b>GRAND TOTALS:</b>	<b>2,451</b>	<b>2,453</b>	<b>2,482</b>	<b>2,506</b>	<b>2,491</b>	<b>240</b>	<b>233</b>	<b>238</b>	<b>222</b>	<b>200</b>	<b>-11</b>	<b>-21</b>

Personnel Changes by Department			
Department	FT Change FY20 - FY21	PT Change FY20 - FY21	Notes
County Administrator	-1	-2	Eliminated a PT Receptionist position, a Communications Intern position, and a FT Sustainability Manager position
County Board	0	0	
General Operating Expense	0	0	
Human Resources/Risk	0	0	
Information Technology	-4	0	3 GIS positions moved to Chief Co Assessment Ofc. 1 GIS position eliminated
Facilities & Construction Services	0	0	
Finance & Administrative Services	0	0	3 PT positions elimin
Health Department	-18	-17	FT: 28 FT reductions, 10 FT additions due to grants. PT: 19 PT reductions, 2 PT additions due to grants
Regional Office of Education	0	0	
Tuberculosis Clinic	0	0	
Veterans Assistance	0	0	
Winchester House	0	0	
Circuit Court Clerk	-2	0	1 position moved to Doc Storage and 1 position moved to Court Auto
Document Storage	1	0	1 position moved from the General Fund
Circuit Courts	0	0	
Court Automation	1	0	1 position moved from the General Fund
Children's Waiting Room	0	0	
Hulse Detention Center	0	0	
Law Library	0	0	
Coroner	2	-1	Addition of Pathologist position and FT Autopsy Tech
Public Defender	0	0	
Sheriff	0	0	
Sheriff Merit Commission	-1	0	Position moved to HR. HR is covering duties
State's Attorney	0	0	
Planning, Building & Development	0	0	
Stormwater Management	0	-1	Accounting Specialist FT and Business and Finance position eliminated
Division of Transportation	0	0	
Chief County Assessment Office	3	0	GIS employees moved from IT to Assessment Office
Board of Review	0	0	
County Clerk	0	0	
Vital Records Automation	0	0	
Recorder of Deeds	-1	0	1 FT position moved from property tax fund to Recorder Auto special revenue fund
Recorder Automation	1	0	1 FT position moved from property tax fund to Recorder Auto special revenue fund
Treasurer	0	0	
Public Works	3	0	3 FT Biosolids facility staff added per NPR
<b>SUBTOTAL OPERATING DEPTS</b>	<b>-16</b>	<b>-21</b>	
HUD Grants	5	0	Addition of Homeless By-Name Coordinator, 1 Planner moved from PBD, 2 new Planners, and 1 Grant Assistant
Workforce Development	0	0	
<b>GRAND TOTALS</b>	<b>-11</b>	<b>-21</b>	



## AUTHORIZED POSITION HISTORY



## Fund and Department Structure

The County uses fund accounting as required by GASB - the Governmental Accounting Standards Board. This section describes the eight fund types and 51 County funds found in the FY2021 budget.

Fund Type	Number of Funds	Number of Departments
Property Tax Fund	11	19
Property Tax Capital Fund	2	1
Special Revenue Fund	21	11
Capital Projects Fund	4	2
Internal Service Fund	1	1
Enterprise Fund	1	1
Debt Service Fund	4	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
- Facilities & Construction
- 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 (21 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            | 12. State's Attorney's Office Records Automation      |
| 2. Law Library                       | 13. Motor Fuel Tax                                    |
| 3. Children's Waiting Room           | 14. 1/4% Sales Tax for Transportation & Public Safety |
| 4. Court Automation                  | 15. Transportation Safety Hire-Back                   |
| 5. Court Document Storage            | 16. Solid Waste Management Tax                        |
| 6. Recorder Automation               | 17. Community Development (HUD)                       |
| 7. Vital Records Automation          | 18. Workforce Development                             |
| 8. Coroner Fees                      | 19. Neutral Site Custody Exchange                     |
| 9. Circuit Clerk Electronic Citation | 20. Video Gaming                                      |
| 10. GIS Automation Fund              | 21. CARES Act   |
| 11. Tax Sale Automation Fund         |   |

## Capital Funds (4 Funds)

The County's capital funds include:

1. Capital Improvement Fund, used to account for County long-term capital improvement projects, such as building construction and renovation and facility improvements.
2. The 2010A Taxable Bond Road Construction Projects Fund, used to account for County road construction and improvements
3. Series 2015A Capital Projects Fund, used to account for facility improvements
4. 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 (4 Funds)**

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

1. 2013 Tax Exempt GO Bonds
2. 2015 Tax Exempt GO Bonds
3. 2018 GO Bond Fund
4. 2019 GO Refunding Bonds

### **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 (GO) 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 11-30-19
Series 2013	11/25/2013	11/30/2022	3.00 - 5.00%	\$ 30,000,000	\$ 15,655,000
Series 2015A	6/30/2015	11/30/2044	2.00 - 4.00%	\$ 90,000,000	\$ 81,090,000
Series 2018	4/23/2018	11/30/2027	5.00%	\$ 20,700,000	\$ 16,825,000
Series 2019	9/5/2019	11/30/2028	4.00%	\$ 44,220,000	\$ 44,220,000
<b>Total General Obligation Debt</b>					<b>\$ 157,790,000</b>

The following GO debt service payments are included in the FY2021 Budget:

FY2021 Debt Service Budget			
	Principal	Interest	Total
Series 2013	\$ 6,475,000	\$ 474,500	\$ 6,949,500
Series 2015A	\$ 2,165,000	\$ 2,868,025	\$ 5,033,025
Series 2018	\$ 1,835,000	\$ 754,250	\$ 2,589,250
Series 2019		\$ 1,768,800	\$ 1,768,800
<b>Totals</b>	<b>\$ 10,475,000</b>	<b>\$ 6,323,825</b>	<b>\$ 16,340,575</b>

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

FY2020 Legal Debt Margin	
Projected assessed value of property for tax year 2019	\$ 27,208,587,000
Debt limit (5.75% of assessed value)	\$ 1,564,494,752
General Obligation Bonds (tax levy)	\$ -
Total net debt applicable to the limit	\$ -
Legal Debt Margin	\$ 1,564,494,752
Total net debt applicable to the limit as a % of debt limit	0.00%

## Debt to Maturity Schedule

A debt schedule displays all of the debt Lake County has in a schedule based on its maturity. Lake County's debt service schedule is shown in the table below. The ability to know the total amount Lake County needs to pay once a debt matures is the main reason a debt schedule is made. Another reason for using a debt schedule includes the ability to monitor the maturity of the debt.

## Debt to Maturity Schedule All Lake County Debt

Year	General Obligation (GO)			Special Service Areas (SSA)			Public Works (PW)			Grand Total
	Principal	Interest	GO Total	Principal	Interest	SSA Total	Principal	Interest	PW Total	
2021	\$10,475,000	\$5,865,575	\$16,340,575	\$180,000	\$283,508	\$463,508	\$4,184,256	\$875,296	\$5,059,552	\$21,863,635
2022	\$10,525,000	\$5,385,125	\$15,910,125	\$185,000	\$278,558	\$463,558	\$2,035,289	\$720,806	\$2,756,095	\$19,129,778
2023	\$11,010,000	\$4,936,875	\$15,946,875	\$190,000	\$273,008	\$463,008	\$2,082,212	\$674,791	\$2,757,004	\$19,166,886
2024	\$11,470,000	\$4,498,975	\$15,968,975	\$195,000	\$266,928	\$461,928	\$2,130,046	\$627,511	\$2,757,557	\$19,188,459
2025	\$11,255,000	\$4,042,225	\$15,297,225	\$205,000	\$260,298	\$465,298	\$2,103,809	\$579,116	\$2,682,925	\$18,445,447
2026	\$11,150,000	\$3,593,775	\$14,743,775	\$210,000	\$253,123	\$463,123	\$2,148,522	\$532,920	\$2,681,443	\$17,888,340
2027	\$12,235,000	\$3,149,225	\$15,384,225	\$215,000	\$245,563	\$460,563	\$2,194,206	\$485,677	\$2,679,883	\$18,524,670
2028	\$9,920,000	\$2,660,875	\$12,580,875		\$237,500	\$237,500	\$2,245,882	\$437,441	\$2,683,323	\$15,501,698
2029	\$2,740,000	\$2,284,025	\$5,024,025		\$237,500	\$237,500	\$2,182,937	\$387,998	\$2,570,935	\$7,832,460
2030	\$2,825,000	\$2,194,975	\$5,019,975		\$237,500	\$237,500	\$1,758,239	\$342,624	\$2,100,863	\$7,358,338
2031	\$2,935,000	\$2,096,100	\$5,031,100		\$237,500	\$237,500	\$1,801,311	\$302,651	\$2,103,962	\$7,372,562
2032	\$3,055,000	\$1,993,375	\$5,048,375		\$237,500	\$237,500	\$1,840,229	\$261,621	\$2,101,849	\$7,387,724
2033	\$3,175,000	\$1,886,450	\$5,061,450		\$237,500	\$237,500	\$1,885,011	\$219,726	\$2,104,737	\$7,403,687
2034	\$3,305,000	\$1,775,325	\$5,080,325		\$237,500	\$237,500	\$1,925,678	\$176,735	\$2,102,413	\$7,420,238
2035	\$3,435,000	\$1,655,519	\$5,090,519		\$237,500	\$237,500	\$1,972,248	\$132,841	\$2,105,089	\$7,433,108
2036	\$3,575,000	\$1,531,000	\$5,106,000		\$237,500	\$237,500	\$2,014,742	\$87,773	\$2,102,515	\$7,446,015
2037	\$3,715,000	\$1,388,000	\$5,103,000		\$237,500	\$237,500	\$2,063,181	\$41,761	\$2,104,941	\$7,445,441
2038	\$3,865,000	\$1,239,400	\$5,104,400	\$2,315,000	\$179,625	\$2,494,625	\$65,000	\$5,792	\$70,792	\$7,669,817
2039	\$4,020,000	\$1,084,800	\$5,104,800	\$2,435,000	\$60,875	\$2,495,875	\$70,000	\$3,003	\$73,003	\$7,673,678
2040	\$4,180,000	\$924,000	\$5,104,000							\$5,104,000
2041	\$4,390,000	\$756,800	\$5,146,800							\$5,146,800
2042	\$4,610,000	\$581,200	\$5,191,200							\$5,191,200
2043	\$4,840,000	\$396,800	\$5,236,800							\$5,236,800
2044	\$5,080,000	\$203,200	\$5,283,200							\$5,283,200
Total	\$147,785,000	\$56,123,619	\$203,908,619	\$6,130,000	\$4,476,483	\$10,606,483	\$36,702,798	\$6,896,083	\$43,598,881	\$258,113,983

## **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*

*2021 Recommended Budget*



Fiscal Year 2021 New Program Requests			
Department / Agency	Description	Department Request	County Administrator Recommended
<b>Requests from Property Tax Operating Funds</b>			
Coroner	Increase Autopsy Technician from Part Time to Full Time	19,815	19,815
Sheriff	Axon Camera Fleet Program Expansion	240,000	50,000
Sheriff	K9 Replacement	278,804	69,000
Stormwater Management	Increase Part Time Admin Employee to Full-Time and Increase Grade	27,912	27,912
<b>Total of Property Tax Fund Requests Recommended for Funding</b>		<b>566,531</b>	<b>166,727</b>
<b>Requests from Non-Property Tax Funds</b>			
Public Works	Biosolids Facility Staffing	302,351	302,351
Public Works	Upgrade Water Billing System	116,000	116,000
<b>Total Non-Property Tax Requests Recommended for Funding</b>		<b>418,351</b>	<b>418,351</b>
<b>Requests Not Recommended</b>			
Division of Transportation	Adding a third GPS survey unit for construction engineers	27,714	-
Finance & Admin Services	Fleet GPS	118,000	-
Sheriff	Criminal Investigations Surveillance Van Replacement	65,000	-
Sheriff	Drone New Program	49,897	-
Sheriff	Jail Housing Units Chair Replacements	3,200	-
Sheriff	Marine Unit Deputies Part-Time New Hourly Wage	14,405	-
Sheriff	Mobile Command Center Vehicle Replacement	450,000	-
Sheriff	Mobile Trunked Radios Replacement	712,000	-
Sheriff	New Full-Time Employee - IT Technician	3,213	-
Sheriff	Reclassification - IT Technician to a Lead IT Technician	11,716	-
Veteran's Assist Commission	Convert Part Time Veteran Service Officers to Full Time	39,260	-
Veteran's Assist Commission	Add Three Veteran Service Officers	285,334	-
Veteran's Assist Commission	Increase the Pay of Administrative Assistant	45,240	-
Veteran's Assist Commission	Increase the Pay of Assistant Superintendent	147,892	-
Veteran's Assist Commission	Increase the Pay of Senior Veteran Service Officer	113,561	-
Veteran's Assist Commission	Increase the Pay of Superintendent	170,097	-
Veteran's Assist Commission	Increase the Pay of Veteran Service Officers	65,890	-
<b>Total of Requests Not Recommended</b>		<b>2,322,420</b>	<b>-</b>
<b>Total of All Requests</b>		<b>3,307,302</b>	<b>585,078</b>

# *Corporate Fund*

*2021 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	132,076,055	138,530,597	138,530,597	136,544,889	(1,985,708)	-1%
A42X Licenses & Permits	3,280,942	3,562,800	3,562,800	3,441,350	(121,450)	-3%
A43X Fines and Forfeitures	1,336,111	1,362,700	1,362,700	1,229,919	(132,781)	-10%
A45X Intergovernmental	13,970,631	14,370,244	15,637,146	14,440,209	69,965	0%
A46X Charges for Services	14,418,423	13,453,490	13,453,490	12,716,262	(737,228)	-5%
A49X Transfers	19,085,375	21,877,491	21,877,491	22,414,985	537,494	2%
AHM Miscellaneous	13,869,539	11,791,457	11,791,457	7,667,889	(4,123,568)	-35%
<b>AH4X Total Revenue</b>	<b>198,037,076</b>	<b>204,948,779</b>	<b>206,215,681</b>	<b>198,455,503</b>	<b>(6,493,276)</b>	<b>-3%</b>
AH5X Personnel	95,174,782	98,968,861	99,657,187	96,818,396	(2,150,465)	-2%
AH6X Commodities	3,654,762	4,074,274	4,163,140	3,620,156	(454,119)	-11%
AH74X Benefits	33,965,704	37,395,047	37,503,279	39,760,155	2,365,108	6%
AH7X Contractuals	35,520,183	39,480,650	43,986,038	36,312,555	(3,168,095)	-8%
AH8X Capital Expenditures	23,491,511	6,611,452	31,820,947	8,726,978	2,115,526	32%
<b>AH8X Total Expenses</b>	<b>191,806,942</b>	<b>186,530,286</b>	<b>217,130,591</b>	<b>185,238,240</b>	<b>(1,292,045)</b>	<b>-1%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	73,947,266	79,902,803	82,501,674	87,265,597	87,265,597	68,125,716	87,265,597	88,265,600
A41110	Prior Year Property Taxes	25,319	42,453	19,635	-	-	-	-	-
A41120	TIF Districts Property Taxes	114,822	119,192	-	100,000	100,000	122,068	120,000	120,000
A41130	Penalty Cost & Interest On Collect	3,367,623	2,972,768	3,126,244	3,000,000	3,000,000	-	3,126,244	3,126,244
A41150	Tax Sale/Redemption P I & Cost	531,124	466,069	370,829	375,000	375,000	-	370,045	370,045
A41160	1% County Sales Tax	4,108,295	5,999,517	4,214,791	5,100,000	5,100,000	1,925,207	4,000,000	4,000,000
A41170	1/4% Supplemental Sales Tax	26,113,852	26,919,649	25,597,797	27,575,000	27,575,000	13,370,337	25,250,000	25,250,000
A41180	Use Sales Tax	2,131,648	2,381,546	2,729,106	2,725,000	2,725,000	1,618,971	3,000,000	3,000,000
A41190	Hotel-Motel Tax	81,652	87,165	87,093	95,000	95,000	28,396	85,000	85,000
A41195	Video Gaming .	596,105	727,078	741,553	-	-	-	6,000	6,000
A41210	State Income Tax	7,578,567	7,883,465	8,743,009	8,770,000	8,770,000	6,217,251	8,440,000	8,440,000
A41220	Pers Property Replace Tax	3,467,850	3,170,340	3,944,325	3,525,000	3,525,000	2,904,835	3,830,000	3,830,000
A41225	Cannabis Use Tax	-	-	-	-	-	28,890	52,000	52,000
<b>A41X Taxes</b>		<b>122,064,121</b>	<b>130,672,044</b>	<b>132,076,055</b>	<b>138,530,597</b>	<b>138,530,597</b>	<b>94,341,671</b>	<b>135,544,886</b>	<b>136,544,889</b>
A42010	Liquor Licenses	216,858	219,629	177,051	215,000	215,000	186,396	175,000	175,000
A42020	Amusement Devices	69,914	12,100	8,400	12,000	12,000	9,550	9,000	9,000
A42030	Marriage Licenses	129,000	115,440	114,531	100,000	100,000	57,863	119,000	119,000
A42035	Civil Union Licenses	270	540	240	300	300	62	350	350
A42040	Building Permit Fees	1,269,786	1,538,940	1,243,023	1,400,000	1,400,000	760,554	1,300,000	1,300,000
A42060	Mobile Home Park License Fee	9,300	9,420	9,596	10,000	10,000	9,614	10,000	10,000
A42070	Elevator Permit	81,000	85,560	68,452	72,000	72,000	51,760	72,000	72,000
A42080	Recreational Veh Park License Fee	29,460	30,580	31,555	31,000	31,000	31,612	31,000	31,000
A42090	Zoning Administration Fees	340,700	241,125	187,579	240,000	240,000	119,484	200,000	200,000
A42095	Site Capacity/Site Plan Review	4,831	-	-	12,500	12,500	104	-	-
A42120	Cable Fees	1,453,597	1,374,588	1,297,267	1,375,000	1,375,000	722,768	1,375,000	1,375,000
A42130	AT&T Support PEG	52,207	46,119	78,386	50,000	50,000	41,203	80,000	80,000
A42140	Comcast PEG Capital	54,012	42,526	64,860	45,000	45,000	40,323	70,000	70,000
<b>A42X Licenses &amp; Permits</b>		<b>3,710,937</b>	<b>3,716,568</b>	<b>3,280,942</b>	<b>3,562,800</b>	<b>3,562,800</b>	<b>2,031,292</b>	<b>3,441,350</b>	<b>3,441,350</b>
A43000	Fines	2,293	3,391	2,150	-	-	-	-	-
A43020	False Alarm Fees	6,505	15,225	5,875	4,000	4,000	1,850	4,000	4,000
A43030	Fines Circuit Clerk	190,748	175,194	178,965	195,000	195,000	112,595	165,954	165,954
A43050	Fines Sheriff	575,445	565,434	566,096	600,000	600,000	291,301	568,900	568,900
A43055	Prisoner Review and Vehicle Fine collection	45,885	47,178	52,674	-	-	8,883	2,000	2,000
A43060	Overweight Fees - States Attorney	1,114	2,046	835	3,000	3,000	188	1,000	1,000
A43065	Administrative Adjudication Court Fines	25,637	22,442	21,741	28,000	28,000	17,437	23,260	23,260
A43070	Building & Zoning Violation Fines	14,787	13,982	9,754	14,000	14,000	17,099	14,000	14,000
A43075	Administrative Adjudication	29,603	31,495	44,074	35,000	35,000	25,915	35,000	35,000
A43080	Parking Fines Sheriff	480	755	395	1,100	1,100	5	500	500
A43085	Drug Addiction Services Fine	1,335	1,125	600	650	650	210	300	300
A43087	Circuit Clerk Automatic Expungement	890	750	400	450	450	140	200	200
A43100	DUI Fines Sheriff	55,160	63,485	50,691	62,500	62,500	35,496	56,445	56,445
A43110	Collection Fees	72,476	78,608	92,252	80,000	80,000	93,809	40,000	40,000
A43120	INTC - Interest County	273,848	299,302	309,609	339,000	339,000	216,407	318,360	318,360
<b>A43X Fines and Forfeitures</b>		<b>1,296,205</b>	<b>1,320,412</b>	<b>1,336,111</b>	<b>1,362,700</b>	<b>1,362,700</b>	<b>821,334</b>	<b>1,229,919</b>	<b>1,229,919</b>
A45010	Affected Area Comp Fee	1,545,796	1,370,021	955,919	1,350,000	1,350,000	573,972	950,000	950,000
A45020	All Other Salary Reimbursement	198,040	266,537	302,891	257,049	257,049	105,084	256,452	256,452
A45100	Sheriff Convey Pers To Inst	20,032	15,590	13,817	15,000	15,000	11,314	15,000	15,000
A45105	Sheriff IST - Interstate Transfer	9,580	8,126	10,209	8,500	8,500	3,076	9,305	9,305
A45110	Sheriff Law Enforcemnt Training	59,885	33,781	-	-	-	-	-	-
A45120	Sheriff Work Release	720,108	444,894	464,752	400,000	400,000	213,980	400,000	400,000
A45130	SSA Jail Incentive	82,876	92,865	111,748	75,000	75,000	64,727	90,000	90,000
A45140	Child Support IV-D Reimb	716,705	624,677	616,489	610,000	610,000	276,596	671,000	671,000
A45280	Salary Reimbursement	4,116,577	4,109,232	4,299,336	5,205,674	5,205,674	718,503	5,566,592	5,566,592
A45330	Grants - Other	99,226	47,432	54,140	16,000	35,800	35,800	35,326	35,326

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

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A45333	Grants - State	71,336	52,781	83,301	115,380	215,380	80,798	121,094	121,094
A45334	Grants - Federal	617,473	754,932	924,863	692,136	1,215,202	692,002	500,897	500,897
A45335	Grants - Nonprofit	-	62,000	400,000	400,000	406,800	356,800	361,000	361,000
A45340	Other Federal Funds	456,535	310,104	50,478	-	135,079	74,179	-	-
A45350	Other State Funds	296,847	602,607	633,709	100,215	582,372	496,786	407,637	407,637
A45360	Program Income - Loans	17,318	-	-	-	-	-	-	-
A45380	Revenue From Municipalities	4,484,045	4,541,503	4,996,071	5,052,830	5,052,830	4,072,725	4,873,052	4,873,052
A45400	Revenue From Other Government Bodies	180,292	160,666	2,558	64,704	64,704	10,388	27,000	27,000
A45970	Transfers from Agency Funds	-	-	50,352	7,755	7,755	-	155,854	155,854
<b>A45X</b>	<b>Intergovernmental</b>	<b>13,692,670</b>	<b>13,497,747</b>	<b>13,970,631</b>	<b>14,370,244</b>	<b>15,637,146</b>	<b>7,786,729</b>	<b>14,440,209</b>	<b>14,440,209</b>
A46010	Fees	4,833,442	4,694,351	3,680,498	3,577,500	3,577,500	3,623,345	3,312,500	3,507,500
A46015	Parking garage fees	55,218	38,901	57,431	25,000	25,000	9,476	50,000	50,000
A46040	Annual Support Fee's	106,297	59,726	55,244	60,000	60,000	49,692	50,169	50,169
A46050	Docket Fees	2,150,138	2,081,212	1,262,043	172,000	172,000	40,549	47,677	47,677
A46060	Appearance Fees	353,160	347,299	193,054	261,000	261,000	-	-	-
A46070	Transcripts	283,329	275,738	282,186	309,000	309,000	147,148	215,092	215,092
A46080	Citations	59,515	56,115	68,935	73,000	73,000	24,815	32,480	32,480
A46090	Traffic Costs	1,314,340	1,156,815	2,536,532	2,947,000	2,947,000	2,520,051	3,545,607	3,545,607
A46100	Passports	92,061	78,795	80,080	79,000	79,000	24,745	34,428	34,428
A46110	Bond Forefeitures	328,377	385,488	349,023	371,000	371,000	143,717	232,086	232,086
A46120	Bond Fees	435,822	427,333	453,727	476,000	476,000	170,560	273,363	273,363
A46125	Sheriff Bond Fees	65,730	52,185	47,775	71,000	71,000	27,909	55,230	55,230
A46130	Jury Demand	178,164	197,579	195,120	194,500	194,500	136,630	197,132	197,132
A46140	Adoption Fees	1,250	1,600	850	1,700	1,700	2,250	2,250	2,250
A46155	Specialty Court Fee	248,025	234,649	227,031	361,250	361,250	100,408	180,704	180,704
A46157	Drug Court Fee	120,193	113,909	90,890	-	-	17,983	-	-
A46160	Court Security Fees	1,135,201	1,085,246	1,361,551	1,150,000	1,150,000	973,975	1,150,000	1,150,000
A46165	Therapeutic Intensive Monitoring Court Fee	6,877	8,556	8,551	8,300	8,300	4,401	7,027	7,027
A46170	Marriage Certificates	60,366	59,416	62,344	54,000	54,000	37,983	61,000	61,000
A46171	Marriage Certificates Additional Copy	11,614	11,392	12,595	11,000	11,000	8,180	12,000	12,000
A46175	Civil Union Certificates	112	168	168	-	-	121	150	150
A46176	Civil Union Certificates Additional Copy	12	36	8	-	-	4	20	20
A46180	Redemption Fees	162,162	154,035	23,572	150,000	150,000	-	114,000	114,000
A46190	Registrations by mail	19,390	21,900	20,078	19,000	19,000	13,211	20,500	20,500
A46191	Notary Registrations over the counter	2,460	2,870	2,375	2,400	2,400	980	2,600	2,600
A46195	Assumed Business Name Registrations	4,535	4,180	3,555	4,000	4,000	2,525	4,100	4,100
A46196	Assumed Business Name Withdrawals	92	59	68	-	-	43	75	75
A46200	Death Certificates	10,864	11,176	11,704	11,000	11,000	9,462	12,000	12,000
A46201	Death Certificates additional copy	4,513	4,604	4,720	4,300	4,300	4,669	14,000	14,000
A46202	Death Certificates genealogy copy	488	470	464	400	400	220	800	800
A46210	Birth Certificates	107,996	103,848	108,523	105,000	105,000	64,669	107,000	107,000
A46211	Birth Certificates additional copy	13,687	13,650	14,556	13,000	13,000	9,766	14,000	14,000
A46220	Certifications	736	578	1,140	500	500	327	800	800
A46221	Certificates of Authority	458	396	371	500	500	272	400	400
A46230	Copies Of County Clerk Records	755	836	285	600	600	1,325	600	600
A46240	Miscellaneous County Clerk Fees	17,215	8,722	20,302	6,000	6,000	4,233	13,000	13,000
A46250	States Attorneys Fees	101,645	95,072	173,450	100,000	100,000	162,535	100,000	173,450
A46260	Warrant Fees	101,436	104,651	96,002	105,000	105,000	60,106	100,696	100,696
A46270	Fire Arms Training Fees	2,480	8,700	10,568	15,000	15,000	6,683	7,250	7,250
A46280	Photograph Fee's	248	113	1,051	400	400	1,005	400	400
A46290	Special Police Services	430,420	387,689	296,101	358,300	358,300	203,651	304,907	304,907
A46300	Sheriff Fees-Circuit Clerk	212,752	379,174	324,438	300,000	300,000	219,656	300,000	300,000
A46305	Eviction Service Fees	82,848	172,063	122,171	105,000	105,000	15,961	105,000	105,000
A46310	Foreign Service	58,825	128,033	109,927	90,000	90,000	26,124	90,000	90,000
A46320	Marine Unit Fines	8,245	7,901	1,952	8,000	8,000	9,987	8,000	8,000



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F101 General Fund Total GL Entity

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A46330	Foreclosure Fees	477,400	459,900	408,500	435,000	435,000	148,200	435,000	435,000
A46335	Eviction Rescheduling Fee	4,033	3,902	3,723	5,000	5,000	436	3,880	3,880
A46337	Foreclosure Mediation Fees	180,500	151,250	153,875	160,000	160,000	61,375	150,000	150,000
A46340	Radio Monthly Contracts	8,441	8,441	7,211	-	-	8,441	7,211	7,211
A46385	Miscellaneous charges	-	-	361	-	-	-	-	-
A46390	Court System Fee	334,744	322,314	229,075	-	-	42,154	-	-
A46391	Guardian Ad Litem Fees	5,150	7,750	4,500	5,000	5,000	4,500	4,500	4,500
A46392	Probation - Public Service Conversion Fee	6,251	3,163	1,225	3,000	3,000	1,086	1,200	1,200
A46395	Clerk Admin Fee	233,224	219,131	283,802	230,000	230,000	196,619	260,543	260,543
A46405	Single Drug Test Fee	550	602	615	600	600	275	275	275
A46420	Copy Charges	24,577	36,982	48,544	30,200	30,200	19,924	35,000	35,000
A46430	Tax Sale Costs	13,096	10,982	11,304	10,000	10,000	4,845	12,000	12,000
A46440	Urine Analysis Test	156,660	148,001	145,945	139,000	139,000	82,994	125,731	125,731
A46455	Domestic Battery Fine - Circuit Clerk	74	45	49	100	100	11	100	100
A46480	Open Tax File	154,500	130,668	93,495	140,040	140,040	5,940	-	-
A46520	DNAC	3,790	3,253	3,732	3,900	3,900	1,527	2,292	2,292
A46530	Rezoning Application Fees	-	-	-	6,000	6,000	53	-	-
A46540	Rezoning Legal Notices	507	1,534	454	1,200	1,200	434	1,000	1,000
A46550	Street Vacation Fees - Engineering	-	622	656	600	600	-	600	600
A46551	Street Vacation Fees - Planning	-	2,283	2,414	2,400	2,400	-	2,400	2,400
A46560	Sub-Division Fees - Engineering	1,558	2,725	333	1,200	1,200	1,095	1,200	1,200
A46561	Sub-Division Fees - Planning	5,918	12,747	3,104	5,500	5,500	2,709	5,500	5,500
A46580	Performance Bond Fees - Engineering	90	150	46	1,000	1,000	2,290	1,000	1,000
A46581	Performance Bond Fees - Planning	549	996	459	3,000	3,000	8,247	2,000	2,000
A46600	Conditional Use Permits	4,530	4,358	2,728	7,000	7,000	4,931	5,000	5,000
A46605	Reimbursement for Demos	8,315	-	17,467	10,000	10,000	7,900	10,000	10,000
A46620	ZBA Variations Fees	28,133	27,039	13,960	27,000	27,000	5,788	20,000	20,000
A46670	Utility Fees	-	1,195	-	-	-	-	-	-
A46680	Wetland Fees	20,176	28,561	21,496	28,000	28,000	21,242	25,000	25,000
A46700	Site Development Permit Fee	209,503	214,400	194,132	210,000	210,000	162,135	190,000	190,000
A46730	Northern Illinois Crime Lab	-	1,517	-1,061	-	-	-455	-	-
A46735	Crime Lab Clerk Fee	2,669	2,751	2,018	2,600	2,600	731	1,080	1,080
A46740	Sex Offender Registration Fee	17,763	15,735	16,363	15,000	15,000	3,783	15,000	15,000
A46745	Violent Offenders Against Youth Registration Fee	240	240	340	200	200	80	200	200
A46750	Elect Monitor System Service	133,652	170,697	156,427	150,000	150,000	77,884	150,000	150,000
A46780	County Trauma Center	6,832	6,670	6,629	8,400	8,400	1,487	1,976	1,976
A46790	Domestic Violence	743	455	18	600	600	200	533	533
A46795	Arrestee's Medical Cost Fund	18,570	17,390	19,441	22,500	22,500	13,939	20,000	20,000
A46800	Alias Search Fees	27,938	30,561	25,735	26,000	26,000	13,476	20,488	20,488
A46810	Records Search Fees	9,324	9,702	10,572	10,500	10,500	5,994	8,510	8,510
A46820	Expungement Fees	29,860	29,861	27,145	30,500	30,500	17,576	25,142	25,142
A46840	Sale Of Maps	-	20	-	-	-	-	-	-
A46850	All Other Charges For Services	23,547	18,581	19,322	18,000	18,000	6,734	18,000	18,000
A46860	Tax Sale Certificate Assignmnt	2,540	1,140	3,760	1,000	1,000	2,930	2,500	2,500
A46870	Tax Deeds \$5	560	340	425	400	400	140	500	500
A46880	Tax Sale Notices	21,344	24,192	22,376	22,000	22,000	26,976	23,000	23,000
A46890	Tax Sale Certif Cancel	15	3	9	-	-	-	10	10
A46900	Economic Interest Filing	850	120	630	500	500	-	500	500
A46910	Clerk Over-Payments	70	2	-2	-	-	-22	-	-
A46930	GIS Fees	94,373	80,721	82,766	78,000	78,000	72,881	78,000	78,000
A46940	DUI Fund -State Police	-	-	536	-	-	-536	-	-
A46950	DUI Fund - County	40	10	62	100	100	12	100	100
A46970	Finger Print Fees	1,608	1,869	1,679	1,800	1,800	630	1,800	1,800
A46977	Prison Review - State	-	3,713	-2,982	-	-	-731	-	-
<b>A46X Charges for Services</b>		<b>15,458,300</b>	<b>15,196,509</b>	<b>14,418,423</b>	<b>13,453,490</b>	<b>13,453,490</b>	<b>9,920,205</b>	<b>12,447,812</b>	<b>12,716,262</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	19,117,387	20,208,505	19,085,375	21,877,491	21,877,491	13,085,339	22,441,409	22,414,985
<b>A49X</b>	<b>Transfers .</b>	<b>19,117,387</b>	<b>20,208,505</b>	<b>19,085,375</b>	<b>21,877,491</b>	<b>21,877,491</b>	<b>13,085,339</b>	<b>22,441,409</b>	<b>22,414,985</b>
A44010	Farm Rentals	4,500	4,500	-	4,500	4,500	4,500	4,500	4,500
A44020	Tower Rentals .	6,393	5,356	8,628	7,164	7,164	4,434	8,628	8,628
A44030	Other Rentals	1	-	1	-	-	1	-	-
A48010	Interest	2,070,313	2,157,963	6,879,936	3,586,500	3,586,500	3,878,844	2,085,084	2,085,084
A48011	1st Midwest Bank Interest Earned	3,117	258,369	396,388	2,400	2,400	50,932	100,000	100,000
A48020	Indirect Cost Allocation	5,016,566	3,918,952	4,692,486	6,081,624	6,081,624	1,522,558	4,860,042	4,416,648
A48030	Off Track Betting Fees	201,916	203,246	182,847	200,000	200,000	67,364	175,000	175,000
A48040	Telephone Commissions	531,057	-	-	-	-	-	-	-
A48045	Video Visitation Commission	13,818	-	-	-	-	-	-	-
A48060	Dependent Children Parents	1,663	2,950	1,772	2,400	2,400	368	368	368
A48070	Postage Charges	19,928	20,040	18,582	23,000	23,000	17,755	25,594	25,594
A48080	Surcharge On Fines	37,793	37,644	29,917	38,000	38,000	5,732	7,461	7,461
A48085	Percentage on TR CV Cases - County	1,111,551	755,143	510,843	685,000	685,000	54,802	72,429	72,429
A48095	Reimbursements from Attorneys	1,790	1,204	237	500	500	1,120	500	500
A48145	Clothing Recycling Revenue	80	108	237	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	161,847	185,768	112,468	132,000	132,000	170,954	132,000	132,000
A48330	Vending Machines Commissions	30,501	29,384	16,842	-	-	15,223	18,000	18,000
A49910	All Other Miscellaneous Revenue	1,181,754	1,097,597	1,018,356	1,028,369	1,028,369	228,917	621,678	621,678
<b>AHM</b>	<b>Miscellaneous .</b>	<b>10,394,590</b>	<b>8,678,223</b>	<b>13,869,539</b>	<b>11,791,457</b>	<b>11,791,457</b>	<b>6,023,504</b>	<b>8,111,283</b>	<b>7,667,889</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>185,734,210</b>	<b>193,290,007</b>	<b>198,037,076</b>	<b>204,948,779</b>	<b>206,215,681</b>	<b>134,010,076</b>	<b>197,656,868</b>	<b>198,455,503</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	81,759,295	83,242,645	84,485,448	96,208,264	95,413,797	68,679,835	92,155,267	93,711,574
A51120	Permanent PT Salaries/Wages	665,813	649,764	786,553	897,721	859,796	672,167	943,025	917,893
A51135	Payroll Contingency	29,869	-	-	-4,773,000	-3,143,020	-	-	-3,824,492
A51140	Overtime Salaries And Wages	5,093,591	4,802,063	5,927,128	3,164,463	3,089,463	4,218,852	3,070,605	3,072,762
A51141	Call Out Wages	-	-	72,151	60,000	60,000	55,556	60,000	60,000
A51145	Back Pay/Retro Pay	25,732	18,350	-	-	-	8,983	-	-
A51160	Holiday Pay	1,146,074	810,387	1,068,371	1,008,730	1,008,730	482,859	1,007,542	1,007,542
A51180	Special Pay	993,877	970,869	947,382	1,070,440	1,070,440	919,486	972,262	972,262
A51190	Judges Of Election	2,483	31,502	5,058	75,000	75,000	6,083	6,000	6,000
A51200	Temporary PT Salaries/Wages	783,084	742,832	773,689	1,048,473	1,016,335	391,986	706,707	725,203
A51210	Performance Appraisals	32,813	143,048	16,409	-	-	31,189	-	-
A51220	Vacation payout	399,437	443,466	567,434	-	-	356,286	-	-
A51230	Sick Payout	98,133	272,182	376,725	-	-	225,746	-	-
A51240	Opt Out Premium	150,340	162,801	148,436	181,500	181,500	126,745	156,000	156,000
A51260	Incentive payments	382,922	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	27,270	25,145	9,515	13,652	13,652
<b>AH5X Personnel</b>		<b>91,563,462</b>	<b>92,289,910</b>	<b>95,174,782</b>	<b>98,968,861</b>	<b>99,657,187</b>	<b>76,185,289</b>	<b>99,091,060</b>	<b>96,818,396</b>
A61010	Office Supplies	185,092	102,919	117,135	132,527	113,102	42,430	91,978	91,978
A61020	Computer Supplies	42,538	54,208	24,153	36,000	34,000	8,547	24,500	24,500
A61030	Books Manuals And Periodicals	50,894	47,425	63,647	62,114	59,614	29,114	56,293	56,293
A61040	Operational Supplies	522,950	705,590	755,095	926,476	839,397	416,428	639,936	639,936
A61050	Election Supplies	27,257	74,003	96,352	100,000	100,000	67,913	95,000	95,000
A61060	Clothing And Uniforms	230,000	230,998	331,193	363,073	323,073	307,569	328,735	328,735
A61080	Food and Provisions	911,873	846,760	930,773	996,920	996,920	590,776	930,289	930,289
A61085	Food and Provisions - Employee	-	-	164	-	-	-	-	-
A61090	Printing and Photographic Supplies	3,505	544	1,953	2,760	2,277	17	2,453	2,453
A61110	Tool Allowance	4,530	5,368	6,284	9,000	9,000	-	9,000	9,000
A61130	Wellness Equipment/Supplies	42	-	2,273	-	-	-	-	-
A62010	Medical Supplies	0	159	-	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	345,531	304,283	321,870	370,000	370,000	261,865	370,000	370,000
A63020	Cleaning Supplies	183,658	167,894	185,344	201,050	201,050	127,126	198,061	198,061
A63030	Linen And Bedding	57,337	33,879	23,554	41,181	41,181	11,059	23,554	23,554
A64010	Shooting Range	9,106	14,605	9,933	14,200	14,200	7,122	9,933	9,933
A64020	Ammunition	148,016	134,035	120,435	130,000	130,000	21,162	121,665	121,665
A65010	Chemical Supplies	-	-	-	-	-	112	-	-
A65020	Laboratory Supplies	31,203	19,983	25,642	33,000	33,000	8,194	31,607	31,607
A65030	Highway Materials	10	-	-	-	-	-	-	-
A65050	Engineering Supplies	-	-	-	200	200	-	200	200
A65090	Gasoline	518,273	504,326	620,277	646,773	541,619	317,447	621,002	621,002
A65100	Diesel Fuel	198	1,363	6,566	1,000	1,000	193	1,000	1,000
A65120	Automobile Repairs and Maintenance	747	655	3,233	-	-	102	3,000	3,000
A65130	Small Tools	2,065	2,500	7,214	8,000	8,000	1,733	7,000	7,000
A65180	Miscellaneous Commodities	50	165,000	1,674	-	345,507	110,963	-	54,950
<b>AH6X Commodities</b>		<b>3,274,876</b>	<b>3,416,496</b>	<b>3,654,762</b>	<b>4,074,274</b>	<b>4,163,140</b>	<b>2,329,871</b>	<b>3,565,206</b>	<b>3,620,156</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A74020	Life Premium	-	-	-25	-	-	-	-	-
A74060	Health Premiums	-	-	-	-	-	730	-	-
A74080	H/L/D Employee Benefits	16,604,166	16,742,152	17,402,748	18,056,110	17,976,395	14,891,272	20,223,661	20,003,087
A74100	Retirement Benefits/FICA	6,647,425	6,696,866	6,911,898	7,492,419	7,676,626	5,537,888	7,475,424	7,420,360
A74110	Retirement Benefits/IMRF	11,008,121	11,168,801	9,651,084	7,314,173	7,317,913	5,521,478	7,410,867	7,214,852
A74115	Retirement Benefits/SLEP	-	-	-	4,532,346	4,532,346	3,432,471	5,000,032	5,121,857
<b>AH74X</b>	<b>Benefits</b>	<b>34,259,712</b>	<b>34,607,819</b>	<b>33,965,704</b>	<b>37,395,047</b>	<b>37,503,279</b>	<b>29,383,839</b>	<b>40,109,984</b>	<b>39,760,155</b>
A71110	Auditing And Accounting	177,315	204,918	218,415	185,000	185,000	191,315	185,000	185,000
A71115	Judges of Elections	254,064	544,756	265,912	512,300	512,300	208,599	270,000	270,000
A71120	Interpreters	143,779	128,230	186,363	161,000	143,501	71,780	152,595	152,595
A71125	Staff Augmentation	-	42,500	638,067	649,392	687,538	340,932	434,324	434,324
A71130	Court Reporters	10,048	12,787	20,263	24,300	23,588	6,446	19,300	19,300
A71140	Legal Services	638,928	639,244	538,255	508,300	574,075	320,113	362,000	545,388
A71150	Consultants	1,624,003	1,369,925	1,488,905	1,737,409	3,019,688	805,158	1,606,945	1,182,470
A71160	Labor Relations Counsel	243,273	228,857	242,681	185,519	185,519	134,201	240,000	240,000
A71180	Architectural Services	-	-	-	-	-	10	-	-
A71220	Computer Services	38,766	40,251	41,101	45,000	45,000	38,483	45,000	45,000
A71230	Software & Online Services	3,947,539	4,716,589	5,337,820	7,005,529	6,689,781	3,207,418	6,973,371	6,960,764
A71250	Document Imaging	30,512	3,565	1,658	-	-	8,708	-	-
A71310	Laboratory Fees	52,094	70,781	53,519	50,000	50,000	35,000	-	-
A71325	Polygraph Fees	13,218	22,890	20,000	32,600	32,600	11,840	27,600	27,600
A71330	Medical Fees	3,367,641	3,433,633	3,550,076	4,356,456	4,427,998	2,833,762	4,156,614	4,156,614
A71415	Recruitment	48,074	16,751	50,014	56,000	62,768	11,514	30,000	30,000
A71420	Employee Physicals	-	667	1,318	-	-	110	125,000	125,000
A71430	Tuition Reimbursement	41,801	50,145	54,080	69,000	66,500	23,598	20,000	20,000
A71445	Moving Expense Reimbursement	23,742	1,465	12,152	20,000	20,000	5,575	-	-
A71450	Mileage Reimbursement	36,420	37,988	34,708	50,200	45,200	7,983	36,622	36,622
A71460	ZBA Travel Allowance	3,349	2,954	2,838	3,500	700	640	3,500	3,500
A71465	Employee Service Awards	23,325	19,330	18,775	32,000	32,000	20,080	-	-
A71470	Employee Relations	30,911	28,510	34,825	42,025	10,368	17,937	40,370	40,370
A71480	Management Enhancement	93,392	61,975	40,913	200,000	109,087	22,345	10,000	10,000
A71490	Employment Ads-Help Wanted	15,000	16,861	22,225	19,000	19,000	6,178	18,849	18,849
A71500	Trips And Training	626,301	630,079	720,269	823,460	584,392	240,179	429,722	449,722
A71520	Training	88	-	215	5,000	9,785	-	9,785	9,785
A71527	Certification/Accreditation Fees	-1,650	14,862	15,500	30,243	15,243	2,000	15,500	15,500
A71530	Programs and Services	5,427	9,580	95,762	399,510	469,147	240,339	461,054	461,054
A71610	Pest Control	11,555	13,865	17,015	15,000	10,000	6,351	10,000	10,000
A71620	Laundry And Cleaning	-	-	-	-	-	18	-	-
A71625	Burial/Cremation Services	1,300	2,479	3,375	14,000	14,000	6,255	14,000	14,000
A71630	Garbage Disposal	49,766	58,695	54,807	75,000	75,000	14,064	60,000	60,000
A71650	Security Services	1,026,002	1,052,061	1,199,397	1,326,752	1,186,752	823,111	1,150,000	1,150,000
A71670	Contracted Custodial Service	153,436	182,384	201,691	235,000	201,000	133,335	200,000	200,000
A71710	Grant Projects	-	52,174	47,826	-	-	-	-	-
A71720	Abatement	-	29,378	60,800	16,000	16,000	-	-	-
A71730	GIS Data Development	51,351	44,020	86,558	75,000	159,457	135,000	90,000	90,000

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71740	Drainage Improvement Project	5,000	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	184,848	204,996	217,081	255,147	220,707	204,547	236,472	236,472
A71830	Transcripts .	64,268	64,458	58,273	73,900	66,900	37,590	51,600	51,600
A71840	Publications & Legal Notices	85,482	101,496	296,518	193,950	191,650	50,196	163,597	163,597
A71850	Advertising	110	2,643	265	1,000	1,000	797	-	-
A71910	Gas For Heating	374,741	380,499	337,839	390,000	390,000	190,889	320,000	320,000
A71920	Electricity	1,459,932	1,553,105	1,536,295	1,550,000	1,550,000	993,611	1,550,000	1,550,000
A71930	Water And Sewer Charges	304,808	406,420	309,381	200,000	200,000	117,131	200,000	200,000
A71940	Telephone	317,187	13,104	8,608	11,460	12,420	6,877	10,172	10,172
A71950	Cellular Phones	156,370	171,159	168,638	194,766	183,176	119,618	155,659	155,659
A71955	Cell Phone Allowance .	25,650	24,465	19,700	-	-	1,420	460	460
A71960	Data/Telecommunications	394,128	636,321	772,769	1,063,060	1,063,420	979,955	1,189,479	1,189,479
A71965	Radio Fees	146,078	139,785	129,575	152,915	152,915	111,875	136,853	136,853
A71970	Courier Services	30,092	32,221	25,963	34,720	32,770	23,477	12,014	12,014
A72010	Extradition Expenses	57,999	42,129	58,689	56,315	56,315	25,825	58,689	58,689
A72020	Investigative Expense	12,392	18,684	25,777	30,207	30,007	17,381	26,239	26,239
A72040	Adult Residential Treatment	507,838	555,886	601,412	340,000	483,146	161,679	140,000	140,000
A72050	Title Searches	20,209	17,580	26,160	17,900	17,900	12,240	26,000	26,000
A72130	Worker's Compensation Insurance	-	-	-	-	-	1,287,808	-	-
A72160	Risk Premiums And Brokers Fees	-	-	-	-	-	-	7,000	7,000
A72170	Liability And Work Comp Insurance	-	-	-	-	-	1,432	-	-
A72190	Settlements	78,859	-	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	362,652	312,914	391,440	350,050	344,550	304,153	341,400	341,400
A72220	Elevator Maintenance & Repairs	324,143	311,067	259,699	220,000	220,000	362,536	400,000	400,000
A72230	Boat Maintenance And Repairs	15,213	14,964	15,724	24,320	24,320	1,276	24,000	24,000
A72240	Radio Equipment Maintenance & Repair	2,122	120	35,243	167,020	113,000	20,170	41,323	41,323
A72250	Bldg & Grounds Maintenance & Repairs	835,235	847,778	1,090,916	1,110,000	1,002,580	720,832	1,000,000	1,000,000
A72255	Major Building Repairs .	-	256,679	281,021	400,000	400,000	268,145	400,000	400,000
A72260	Office Equip Maintenance And Repairs	9,213	11,921	12,577	6,850	6,850	5,090	500	500
A72280	Equipment Maintenance	535,226	535,945	543,920	708,496	710,764	483,634	619,092	619,092
A72510	Building Rentals	449,224	381,049	383,082	421,000	422,003	290,335	382,850	382,850
A72520	Record Storage	110,573	122,746	145,393	131,802	123,802	91,108	131,834	132,334
A72530	Equipment Rental	149,037	159,323	183,675	184,727	182,727	120,538	150,399	150,399
A72540	Vehicle Leases	-	-	135	-	-	-	-	-
A72560	All Other Rentals	45,078	49,309	51,538	62,000	52,000	23,972	36,400	36,400
A72610	Transportation/Participants	208	-	-	2,000	2,000	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	-	31,102	31,102	25,000	25,000	31,102	31,102	31,102
A72720	Affordable Housing Advocacy	141,989	265,610	159,883	270,000	1,026,595	26,796	159,883	159,883
A72730	Lake County Partners	387,000	387,000	387,000	387,000	387,000	290,250	387,000	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	39,000	99,000	99,000	99,000	39,000	39,000
A72760	Northern Illinois Crime Lab	164,454	164,454	167,699	171,332	171,332	171,332	173,754	173,754
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	135,653	89,264	88,079	95,000	95,000	28,175	88,079	85,000
A72780	Brownfields Initiative	-	-	-	-	-	19,550	-	-
A72790	Transfers to Other Governments	-	-	-	-	-	2,118	-	-
A72810	Credit Card Fees	70,177	67,755	70,586	70,000	70,000	55,775	70,000	70,000

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Total GL Entity

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A72815	Bank Service Charges	16,687	15,391	11,833	10,700	10,700	11,024	11,000	11,000
A72820	Postage	747,731	782,707	704,454	878,250	878,250	1,098,138	816,050	816,050
A72830	Printing Services	130,021	170,984	172,526	207,000	210,895	124,686	155,966	155,966
A72840	Temporary Employment Services	52,742	17,077	27,396	7,000	26,000	35,995	10,000	10,000
A72870	Contract Providers - Other	198,849	203,847	-	-	-	-	-	-
A72890	Body Removal Service	-	95,000	80,500	90,000	90,000	116,813	90,000	90,000
A72910	Jurors Fees	183,877	156,716	180,866	225,000	148,504	62,896	190,000	190,000
A72920	Meals And Lodging For Jurors	7,290	7,992	9,734	10,500	10,500	3,274	9,734	9,734
A72935	Permits and Licenses Expense	705	775	4,617	6,000	6,000	750	3,000	3,000
A72940	All Other Fees	62,725	62,258	62,258	62,528	62,528	62,381	62,258	62,258
A72950	Registrars Fees	11,932	11,819	11,623	13,000	13,000	11,635	11,600	11,600
A72960	Witness Fees	56,961	59,562	42,045	85,500	85,500	16,340	70,000	70,000
A72970	Per Diem Fees	175,235	115,291	55,635	160,000	242,900	197,800	153,500	153,500
A73020	Dependent Children.	72,624	118,048	39,440	150,000	95,000	23,003	125,000	125,000
A73170	Testing and Inspections Services	169,350	207,161	273,735	330,000	255,000	146,719	250,000	250,000
A73175	Elevator Inspections	2,182	3,272	1,249	7,600	7,600	2,869	7,600	7,600
A75020	Real Estate Taxes	1,321	601	524	1,000	1,000	-	500	500
A79905	Board Chairman Expenses	977	417	-	-	-	-	-	-
A79915	Constituent Services	62,179	73,563	-	-	-	-	-	-
A79920	Transfers Other Funds	8,139,835	8,140,494	7,906,790	7,909,275	7,779,275	-	7,917,907	7,884,275
A79930	Miscellaneous Contingency	105,945	152,669	78,706	330,542	280,849	60,768	250,000	250,000
A79935	Services Related to Gaming Revenue	173,456	505,810	613,260	-	-	24,308	613,260	-
A79940	Miscell Contractual Services	1,135,572	1,976,290	853,314	486,973	3,856,597	408,869	472,144	429,173
A79950	All Other Miscellaneous	128,645	176,572	80,928	79,350	112,105	50,442	61,172	61,172
<b>AH7X Contractuals</b>		<b>32,419,798</b>	<b>35,252,413</b>	<b>35,520,183</b>	<b>39,480,650</b>	<b>43,986,038</b>	<b>20,149,321</b>	<b>37,238,690</b>	<b>36,312,555</b>
A81010	Land Purchased	-	136,539	99,000	-	-	-	99,000	-
A82020	Building Improvements	16,266,547	15,565,996	17,298,579	-	16,136,422	6,119,241	6,760,001	-
A83010	Motor Vehicles	1,360,304	1,376,009	1,656,050	2,335,813	2,370,593	665,162	1,000,000	1,443,876
A84010	Construction & Maintenance Equipment	53,536	23,575	21,079	-	-	-	21,079	21,079
A84020	Radios & Electronic Equipment	1,250,575	864,510	572,555	68,712	48,712	28,271	24,652	-
A84030	Computer Equipment	906,661	542,641	1,843,232	483,963	606,520	314,365	618,364	495,059
A84035	PEG Capital	20,303	39,201	4,815	-	-	15,652	-	-
A84040	Computer System Software	3,395,326	1,579,000	1,658,464	11,299	937,164	539,101	1,437,755	-
A84045	Security Equipment	324,609	-	-	-	-	-	-	-
A84050	Laboratory Equipment	9,655	-	-	-	-	-	-	-
A84060	Furniture And Office Equipment	42,005	57,400	76,305	233,099	79,830	25,523	-	-
A84100	Miscellaneous Equipment	-	-	2,048	-	3,385,353	6,952	-	-
A85040	Replacements	247,041	248,234	259,384	335,431	295,433	209,726	-	88,500
A85055	Long Term Facility Funding	-	-	-	3,143,135	0	-	6,678,464	6,678,464
A85070	All Other Capital Outlay	-	-	-	-	7,960,920	-	-	-
<b>AH8X Capital Expenditures</b>		<b>23,876,562</b>	<b>20,433,104</b>	<b>23,491,511</b>	<b>6,611,452</b>	<b>31,820,947</b>	<b>7,923,992</b>	<b>16,639,315</b>	<b>8,726,978</b>
<b>AH8X Total Expenses</b>		<b>185,394,409</b>	<b>185,999,742</b>	<b>191,806,942</b>	<b>186,530,286</b>	<b>217,130,591</b>	<b>135,972,311</b>	<b>196,644,255</b>	<b>185,238,240</b>



## 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. Under the CCAO, the Board of Review acts as an unbiased intermediary between assessors and taxpayers, striving for equitable and fair property assessments in Lake County through the annual assessment appeal process. The GIS branch of the CCAO's office supports the CCAO's role as the official property "record keeper," is responsible for parcel annexations and divisions and additionally offers technical GIS support to the county government.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	53,649	67,167	67,167	67,167	0	0%
A46X Charges for Services	0	700	700	0	(700)	-100%
<b>AH4X Total Revenue</b>	<b>53,649</b>	<b>67,867</b>	<b>67,867</b>	<b>67,167</b>	<b>(700)</b>	<b>-1%</b>
AH5X Personnel	1,624,693	1,531,118	1,618,556	1,786,496	255,378	17%
AH6X Commodities	39,001	39,000	37,166	39,600	600	2%
AH74X Benefits	554,142	548,644	578,029	672,228	123,584	23%
AH7X Contractuals	318,787	325,220	413,295	480,575	155,355	48%
AH8X Capital Expenditures	0	1,300	1,300	0	(1,300)	-100%
<b>AH8X Total Expenses</b>	<b>2,536,622</b>	<b>2,445,282</b>	<b>2,648,345</b>	<b>2,978,899</b>	<b>533,617</b>	<b>22%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	28	27	30
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ↑ Budget includes reorganization of Geographic Information Services (G.I.S.) into CCAO.
- ↑ Total budget for the GIS division is \$534,370; total budget for Chief County Assessor's Office is \$1,830,816; total budget for the Board of Review is \$649,713.
- ↑ Staffing increase to account for three GIS employees transferred out of IT and into CCAO.
- ↑ \$20,000 increase in Trips and Training budget due to the elimination of remote hearings for PTAB which requires that staff will instead be required to go to Springfield.

### ACCOMPLISHMENTS:

- ❖ Full and complete implementation of the Tyler Software system.
- ❖ 100% Exemption Filings through Smartfile E-Filing System.
- ❖ Communication improvements with all 18 Townships Assessment Offices.
- ❖ Training re-instituted for alternate Board of Review Members to improve decision making.
- ❖ Recruited an additional 6 Board of Review Alternates.
- ❖ Lake County's 2019 Board of Review received and successfully completed a record number of appeals filed.



## GOALS:

- ❖ 2021 Budget projection not to exceed 2019 actual
- ❖ Exploration of alternative work arrangements and Virtual Hearings to replace “in-person” hearings considering the COVID-19 Pandemic
- ❖ Staff re-organization to include cross training of all clerks
- ❖ Reduction in publication costs
- ❖ Continue Board of Review Alternate Recruiting & Training

## PERFORMANCE INFORMATION:

CCAO Measurement	TY2018* Actual	TY2019* Actual	TY2020* Projected	TY2021* Estimate
Number of Real Estate Parcels	267,793	266,283	266,738	266,900
Web Site Traffic – Page Views	531,294	500,707	550,000	550,000
Taxpayer Inbound Assistance Calls	29,299	32,741	35,000	35,000

BOR Measurement	TY2017* Actual	TY2018* Actual	TY2019* Actual	TY2020* Projected	TY2021* Estimate
Board of Review Appeals Filed	16,800	14,663	25,181	18,000	22,000
Board of Review Appeals Filed Electronically	12,900	12,000	25,181	18,900	22,000
Percentage of BOR Appeals Filed Electronically	77%	82%	100%	100%	100%
Board of Review Actions**	25,800	21,535	29,140***	25,000	26,000
Net Change in Assessed Value from Board of Review Actions (millions)	(\$394.0)	(\$369.0)	(\$589.0)	(\$479.0)	(\$500.0)
Certificates of Error Processed	3,379	3,166	2,299	3,500	3,500

\* TY=Tax Year

\*\* Includes BR Reductions or Increases, Exemptions, Omitted Assessments, and PTAB related actions.

\*\*\* Increased in 2019 due to system conversion corrections

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

F101 General Fund Chief County Assessment Office\_M23X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45280	Salary Reimbursement	86,588	82,897	53,649	65,167	65,167	50,309	65,167	65,167
A45400	Revenue From Other Government Bodies	1,950	1,500	-	2,000	2,000	-	2,000	2,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>88,538</b>	<b>84,397</b>	<b>53,649</b>	<b>67,167</b>	<b>67,167</b>	<b>50,309</b>	<b>67,167</b>	<b>67,167</b>
A46010	Fees	89	110	-	500	500	-	-	-
A46420	Copy Charges	309	288	-	200	200	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>398</b>	<b>398</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	-	45	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>-</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>88,936</b>	<b>84,840</b>	<b>53,649</b>	<b>67,867</b>	<b>67,867</b>	<b>50,309</b>	<b>67,167</b>	<b>67,167</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Chief County Assessment Office\_M23X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	1,523,734	1,575,852	1,405,693	1,532,048	1,619,486	1,092,955	1,641,986	1,641,986
A51120	Permanent PT Salaries/Wages	-	-	115,916	-	-	114,470	149,740	149,740
A51135	Payroll Contingency	-	-	-	-65,000	-65,000	-	-	-20,000
A51140	Overtime Salaries And Wages	8,480	4,689	19,673	9,270	9,270	19,607	9,270	11,770
A51180	Special Pay	-	-	260	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	14,194	26,649	14,535	50,000	50,000	5,400	-	-
A51210	Performance Appraisals	3,231	3,607	1,887	-	-	2,041	-	-
A51220	Vacation payout	-	5,901	37,494	-	-	28,202	-	-
A51230	Sick Payout	-	-	26,639	-	-	22,048	-	-
A51240	Opt Out Premium	4,269	3,115	2,596	3,000	3,000	2,423	3,000	3,000
A51310	Cell Phone Allowance	-	-	-	1,800	1,800	-	-	-
<b>AH5X Personnel</b>		<b>1,553,908</b>	<b>1,619,812</b>	<b>1,624,693</b>	<b>1,531,118</b>	<b>1,618,556</b>	<b>1,287,146</b>	<b>1,803,996</b>	<b>1,786,496</b>
A61010	Office Supplies	-	88	5,208	1,000	1,000	917	1,000	1,000
A61030	Books Manuals And Periodicals	691	689	69	1,000	1,000	-	1,000	1,000
A61040	Operational Supplies	31,800	31,931	33,514	36,000	34,166	16,068	37,600	37,600
A65030	Highway Materials	10	-	-	-	-	-	-	-
A65090	Gasoline	649	378	210	1,000	1,000	-	-	-
<b>AH6X Commodities</b>		<b>33,150</b>	<b>33,086</b>	<b>39,001</b>	<b>39,000</b>	<b>37,166</b>	<b>16,985</b>	<b>39,600</b>	<b>39,600</b>
A74080	H/L/D Employee Benefits	293,219	300,279	311,532	305,777	320,158	262,880	392,409	378,409
A74100	Retirement Benefits/FICA	111,638	116,527	118,643	118,229	124,918	93,525	138,005	137,005
A74110	Retirement Benefits/IMRF	145,724	148,344	123,967	124,638	132,953	114,499	157,814	156,814
<b>AH74X Benefits</b>		<b>550,582</b>	<b>565,150</b>	<b>554,142</b>	<b>548,644</b>	<b>578,029</b>	<b>470,905</b>	<b>688,228</b>	<b>672,228</b>
A71150	Consultants	12,398	7,000	1,438	50,000	50,000	62	32,000	32,000
A71230	Software & Online Services	-	16	16	-	-	-	66,500	54,645
A71450	Mileage Reimbursement	1,886	2,138	1,232	2,800	2,800	35	3,550	3,550
A71470	Employee Relations	826	850	1,594	700	592	985	700	700
A71500	Trips And Training	30,436	21,166	16,411	23,200	7,383	2,683	30,400	50,400
A71730	GIS Data Development	-	-	-	-	-	-	90,000	90,000
A71810	Dues And Subscriptions	17,604	14,642	24,054	17,000	17,000	9,232	17,800	17,800
A71840	Publications & Legal Notices	18,475	13,951	220,323	83,000	83,000	3,911	83,000	83,000
A71950	Cellular Phones	-	38	-	-	-	-	-	-
A71955	Cell Phone Allowance	1,800	1,800	1,350	-	-	75	-	-
A71960	Data/Telecommunications	456	418	456	540	540	26	-	-
A72210	Motor Vehicle Maintenance & Repairs	376	704	211	2,000	2,000	278	-	-
A72260	Office Equip Maintenance And Repairs	-	-	908	500	500	-	500	500
A72520	Record Storage	2,610	2,633	2,335	3,000	3,000	1,911	3,000	3,000
A72530	Equipment Rental	6,033	5,711	5,735	6,480	6,480	1,096	6,480	6,480
A72830	Printing Services	-	10,728	55	-	-	-	-	-
A72840	Temporary Employment Services	-	-	3,402	-	19,000	14,246	-	-
A72970	Per Diem Fees	149,150	99,545	39,260	135,000	220,000	189,230	135,000	135,000
A79940	Miscell Contractual Services	-	-	-	-	-	-	2,500	2,500
A79950	All Other Miscellaneous	593	694	8	1,000	1,000	-	1,000	1,000
<b>AH7X Contractuals</b>		<b>242,642</b>	<b>182,034</b>	<b>318,787</b>	<b>325,220</b>	<b>413,295</b>	<b>223,769</b>	<b>472,430</b>	<b>480,575</b>
A84060	Furniture And Office Equipment	-	-	-	1,300	1,300	-	-	-

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

F101 General Fund Chief County Assessment Office\_M23X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
	<b>AH8X Capital Expenditures</b>	-	-	-	1,300	1,300	-	-	-
	<b>AHEX Total Expenses</b>	2,380,282	2,400,082	2,536,622	2,445,282	2,648,345	1,998,805	3,004,254	2,978,899



## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	489,574	535,100	535,100	484,814	(50,286)	-9%
A46X Charges for Services	6,073,941	5,402,550	5,402,550	5,081,783	(320,767)	-6%
A49X Transfers	(22,736)	0	0	0	0	0%
AHM Miscellaneous	567,955	755,700	755,700	110,936	(644,764)	-85%
<b>AH4X Total Revenue</b>	<b>7,108,734</b>	<b>6,693,350</b>	<b>6,693,350</b>	<b>5,677,532</b>	<b>(1,015,818)</b>	<b>-15%</b>
AH5X Personnel	6,038,764	6,326,988	6,326,988	6,144,684	(182,304)	-3%
AH6X Commodities	100,095	159,800	108,658	0	(159,800)	-100%
AH74X Benefits	2,429,215	2,708,003	2,708,003	2,626,467	(81,536)	-3%
AH7X Contractuals	127,617	169,240	102,526	1,988	(167,252)	-99%
AH8X Capital Expenditures	0	72,769	4,169	0	(72,769)	-100%
<b>AH6X Total Expenses</b>	<b>8,695,691</b>	<b>9,436,800</b>	<b>9,250,345</b>	<b>8,773,140</b>	<b>(663,661)</b>	<b>-7%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	134	135	133
Part Time	4	3	3

### BUDGET HIGHLIGHTS:

- ❖ One position was moved to the Court Document Storage Fee Fund (F258) and one position was moved to the Court Automation Fee Fund (F256) in order to meet the FY19 actuals target for budget preparation.
- ❖ Contractuals and Commodities are were transferred to the Court Document Storage Fee Fund (F258) and the Court Automation Fee Fund (F256) in order to meet the FY19 actuals target for budget preparation.
- ↓ Decrease of \$1 Million in Revenue associated with declines associated with COVID and the estimated recovery.

### ACCOMPLISHMENTS:

- ❖ Office Supplies expenses decreased for the 2nd consecutive year, down from \$15,155 for 2019 to a projected \$10,000 for 2020.
- ❖ Operational Supplies expenses continue to decrease, down from \$83,580 in 2019 and projected to be under \$80,000 for 2020.

### GOALS:

- ❖ Closely track/analyze Overtime hours.
- ❖ Monitor and control printing service expenses

## PERFORMANCE INFORMATION:

Measurement	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual	CY2020 Year-to-Date*
Civil Cases – New Filings	22,889	22,374	22,613	21,187	20,729	7,313
Civil Cases – Disposed	39,287	24,310	23,707	23,013	21,936	7,108
Criminal Cases – New Filings	8,224	8,140	7,211	6,486	6,597	2,332
Criminal Cases – Disposed	8,692	8,538	7,742	7,057	7,057	2,199
Juvenile Cases – New Filings	955	888	799	810	786	350
Juvenile Cases – Disposed	948	846	932	872	918	366
Traffic Cases – New Filings	117,071	106,698	104,488	98,656	94,907	27,428
Traffic Cases – Disposed	122,093	109,950	105,609	100,591	98,528	21,245

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2020 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A43030	Fines Circuit Clerk	190,748	175,194	178,965	195,000	195,000	112,595	165,954	165,954
A43085	Drug Addition Services Fine	1,335	1,125	600	650	650	210	300	300
A43087	Circuit Clerk Automatic Expungement	890	750	400	450	450	140	200	200
A43120	INTC - Interest County	273,848	299,302	309,609	339,000	339,000	216,407	318,360	318,360
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>466,821</b>	<b>476,371</b>	<b>489,574</b>	<b>535,100</b>	<b>535,100</b>	<b>329,351</b>	<b>484,814</b>	<b>484,814</b>
A46040	Annual Support Fee's	106,297	59,726	55,244	60,000	60,000	49,692	50,169	50,169
A46050	Docket Fees	2,150,138	2,081,212	1,262,043	172,000	172,000	40,549	47,677	47,677
A46060	Appearance Fees	353,160	347,299	193,054	261,000	261,000	-	-	-
A46070	Transcripts	283,329	275,738	282,186	309,000	309,000	147,148	215,092	215,092
A46080	Citations	59,515	56,115	68,935	73,000	73,000	24,815	32,480	32,480
A46090	Traffic Costs	1,314,340	1,156,815	2,536,532	2,947,000	2,947,000	2,520,051	3,545,607	3,545,607
A46100	Passports	92,061	78,795	80,080	79,000	79,000	24,745	34,428	34,428
A46110	Bond Forefeitures	328,377	385,488	349,023	371,000	371,000	143,717	232,086	232,086
A46120	Bond Fees	435,822	427,333	453,727	476,000	476,000	170,560	273,363	273,363
A46130	Jury Demand	178,164	197,579	195,120	194,500	194,500	136,630	197,132	197,132
A46140	Adoption Fees	1,250	1,600	850	1,700	1,700	2,250	2,250	2,250
A46155	Specialty Court Fee	1,402	1,330	1,209	1,250	1,250	469	704	704
A46160	Court Security Fees	1,135,201	1,085,246	87,904	-	-	-	-	-
A46165	Therapeutic Intensive Monitoring Court Fee	6,877	8,556	8,551	8,300	8,300	4,401	7,027	7,027
A46395	Clerk Admin Fee	233,224	219,131	283,802	230,000	230,000	196,619	260,543	260,543
A46405	Single Drug Test Fee	550	602	615	600	600	275	275	275
A46440	Urine Analysis Test	153,427	142,593	142,611	135,500	135,500	81,992	122,731	122,731
A46455	Domestic Battery Fine - Circuit Clerk	74	45	49	100	100	11	100	100
A46520	DNAC	3,790	3,253	3,732	3,900	3,900	1,527	2,292	2,292
A46730	Northern Illinois Crime Lab	-	1,517	-1,061	-	-	-455	-	-
A46735	Crime Lab Clerk Fee	2,669	2,751	2,018	2,600	2,600	731	1,080	1,080
A46780	County Trauma Center	6,832	6,670	6,629	8,400	8,400	1,487	1,976	1,976
A46790	Domestic Violence	743	455	18	600	600	200	533	533
A46800	Alias Search Fees	27,938	30,561	25,735	26,000	26,000	13,476	20,488	20,488
A46810	Records Search Fees	9,324	9,702	10,572	10,500	10,500	5,994	8,510	8,510
A46820	Expungement Fees	29,860	29,861	27,145	30,500	30,500	17,576	25,142	25,142
A46940	DUI Fund -State Police	-	-	536	-	-	-536	-	-
A46950	DUI Fund - County	40	10	62	100	100	12	100	100
A46977	Prison Review - State	-	3,713	-2,982	-	-	-731	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>6,914,404</b>	<b>6,613,693</b>	<b>6,073,941</b>	<b>5,402,550</b>	<b>5,402,550</b>	<b>3,583,202</b>	<b>5,081,783</b>	<b>5,081,783</b>
A49920	Transfers From Other Funds	-	22,736	-22,736	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>22,736</b>	<b>22,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	6,274	6,367	6,316	6,500	6,500	4,249	5,084	5,084
A48060	Dependent Children Parents	1,663	2,950	1,772	2,400	2,400	368	368	368
A48070	Postage Charges	19,928	20,040	18,582	23,000	23,000	17,755	25,594	25,594
A48080	Surcharge On Fines	37,793	37,644	29,917	38,000	38,000	5,732	7,461	7,461
A48085	Percentage on TR CV Cases - County	1,111,551	755,143	510,843	685,000	685,000	54,802	72,429	72,429
A49910	All Other Miscellaneous Revenue	575	256	525	800	800	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,177,785</b>	<b>822,400</b>	<b>567,955</b>	<b>755,700</b>	<b>755,700</b>	<b>82,907</b>	<b>110,936</b>	<b>110,936</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,559,011</b>	<b>7,935,200</b>	<b>7,108,734</b>	<b>6,693,350</b>	<b>6,693,350</b>	<b>3,995,460</b>	<b>5,677,532</b>	<b>5,677,532</b>



# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Clerk of the Circuit Court

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	5,382,760	5,497,552	5,916,949	6,487,276	6,487,276	4,994,188	6,208,711	6,208,711
A51120	Permanent PT Salaries/Wages	8,694	31,944	53,063	52,111	52,111	48,011	64,129	64,129
A51135	Payroll Contingency	-	-	-	-325,000	-325,000	-	-	-189,000
A51140	Overtime Salaries And Wages	14,389	18,030	32,344	17,557	17,557	27,406	32,344	32,344
A51145	Back Pay/Retro Pay	23,557	-	-	-	-	-	-	-
A51160	Holiday Pay	118	-	-	-	-	-	-	-
A51180	Special Pay	2,000	3,800	4,207	36,548	36,548	3,212	-	-
A51200	Temporary PT Salaries/Wages	4,023	400	3,473	57,596	57,596	-	-	-
A51210	Performance Appraisals	2,088	125,753	1,250	-	-	-	-	-
A51220	Vacation payout	59,860	8,917	6,351	-	-	5,152	-	-
A51230	Sick Payout	21,495	-	2,262	-	-	-	-	-
A51240	Opt Out Premium	20,249	28,153	18,865	-	-	17,538	28,500	28,500
A51260	Incentive payments	11,939	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	900	900	270	-	-
<b>AH5X Personnel</b>		<b>5,551,172</b>	<b>5,714,549</b>	<b>6,038,764</b>	<b>6,326,988</b>	<b>6,326,988</b>	<b>5,095,776</b>	<b>6,333,684</b>	<b>6,144,684</b>
A61010	Office Supplies	101,524	19,212	15,155	24,800	15,800	6,805	-	-
A61020	Computer Supplies	8,057	24,436	-	3,000	3,000	-	-	-
A61030	Books Manuals And Periodicals	-	488	506	2,500	-	-	-	-
A61040	Operational Supplies	-	89,590	83,580	128,000	88,358	54,888	-	-
A65090	Gasoline	674	832	854	1,500	1,500	410	-	-
<b>AH6X Commodities</b>		<b>110,255</b>	<b>134,558</b>	<b>100,095</b>	<b>159,800</b>	<b>108,658</b>	<b>62,102</b>	<b>-</b>	<b>-</b>
A74080	H/L/D Employee Benefits	1,448,834	1,442,504	1,528,305	1,614,749	1,614,749	1,376,088	1,718,157	1,576,157
A74100	Retirement Benefits/FICA	401,204	417,442	441,686	485,011	485,011	371,149	482,053	468,053
A74110	Retirement Benefits/IMRF	548,639	549,880	459,224	608,243	608,243	462,032	599,257	582,257
<b>AH74X Benefits</b>		<b>2,398,677</b>	<b>2,409,826</b>	<b>2,429,215</b>	<b>2,708,003</b>	<b>2,708,003</b>	<b>2,209,270</b>	<b>2,799,467</b>	<b>2,626,467</b>
A71150	Consultants	-	29,205	-	32,000	0	-	-	-
A71220	Computer Services	-	360	-	-	-	-	-	-
A71230	Software & Online Services	-	-	424	500	500	527	-	-
A71450	Mileage Reimbursement	3,352	3,402	2,594	4,000	4,000	755	-	-
A71470	Employee Relations	3,913	3,069	3,359	3,400	106	106	-	-
A71500	Trips And Training	18,054	20,324	11,192	20,000	2,081	8,066	-	-
A71810	Dues And Subscriptions	4,162	3,551	3,513	3,000	3,000	3,318	1,988	1,988
A71840	Publications & Legal Notices	73	179	-	150	150	-	-	-
A71850	Advertising	110	2,643	265	1,000	1,000	797	-	-
A71950	Cellular Phones	172	1,278	1,234	1,440	1,440	677	-	-
A71955	Cell Phone Allowance	245	360	360	-	-	30	-	-
A71970	Courier Services	16,746	18,049	12,476	20,000	20,000	15,576	-	-
A72210	Motor Vehicle Maintenance & Repairs	945	489	629	500	-	109	-	-
A72260	Office Equip Maintenance And Repairs	9,213	11,921	11,669	5,250	5,250	5,090	-	-
A72510	Building Rentals	12,321	20,536	9,583	-	-	-	-	-
A72520	Record Storage	3,039	4,652	15,326	10,000	2,000	1,101	-	-
A72530	Equipment Rental	11,983	15,982	22,409	28,000	28,000	17,735	-	-
A72815	Bank Service Charges	2,379	70	893	500	500	3,634	-	-
A72830	Printing Services	52,891	30,504	28,411	35,000	30,000	11,865	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79940	Miscell Contractual Services	3,000	2,925	2,700	3,000	3,000	2,025	-	-
A79950	All Other Miscellaneous	641	1,174	581	1,500	1,500	50	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>143,239</b>	<b>170,674</b>	<b>127,617</b>	<b>169,240</b>	<b>102,526</b>	<b>71,459</b>	<b>1,988</b>	<b>1,988</b>
A84030	Computer Equipment	-	-	-	68,600	-	-	-	-
A84040	Computer System Software	-	-	-	1,299	1,299	-	-	-
A85040	Replacements	-	-	-	2,870	2,870	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,769</b>	<b>4,169</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>8,203,343</b>	<b>8,429,606</b>	<b>8,695,691</b>	<b>9,436,800</b>	<b>9,250,345</b>	<b>7,438,607</b>	<b>9,135,140</b>	<b>8,773,140</b>



## Circuit Courts

**DEPARTMENT PURPOSE:** The Nineteenth Judicial Circuit Court is an independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding and interpreting the law, and resolving 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,335,283	4,853,611	5,412,839	5,505,505	651,894	13%
A46X Charges for Services	717,682	536,500	536,500	344,200	(192,300)	-36%
A49X Transfers	668,000	609,000	609,000	532,500	(76,500)	-13%
AHM Miscellaneous	57,267	74,500	74,500	60,500	(14,000)	-19%
<b>AH4X Total Revenue</b>	<b>5,778,232</b>	<b>6,073,611</b>	<b>6,632,839</b>	<b>6,442,705</b>	<b>369,094</b>	<b>6%</b>
AH5X Personnel	10,016,987	10,569,122	10,462,916	10,485,568	(83,554)	-1%
AH6X Commodities	62,672	68,650	69,600	64,304	(4,346)	-6%
AH74X Benefits	3,562,867	3,993,112	3,962,875	4,062,795	69,683	2%
AH7X Contractuals	1,650,250	1,507,950	1,891,015	1,196,410	(311,540)	-21%
AH8X Capital Expenditures	2,048	160,000	18,559	0	(160,000)	-100%
<b>AH8X Total Expenses</b>	<b>15,294,824</b>	<b>16,298,834</b>	<b>16,404,965</b>	<b>15,809,078</b>	<b>(489,756)</b>	<b>-3%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	149	154	154
Part Time	7	7	7

### BUDGET HIGHLIGHTS:

- ↑ Increased Intergovernmental Revenue associated with increased Salary Reimbursement from the State.
- ↓ \$200,000 decrease in Adult Residential Treatment in order to meet the FY19 Actuals target for budget preparation.
- ↓ \$192,300 decrease in revenue associated with Charges for Service consistent with experience during COVID crisis.

### ACCOMPLISHMENTS:

- ❖ Established remote access for all employees during COVID crisis.
- ❖ provided ZOOM remote court, established a remote court landing page on the court's website, provided YouTube court viewing capability for public viewing.
- ❖ Provided remote bond court access for municipalities and police agencies to reduce transport costs and security issues.
- ❖ Set-up remote ZOOM stations for the public to remote into court in Law Library and conference rooms.
- ❖ Set-up e-mail boxes for all courtrooms for submission of court documents during COVID crisis.
- ❖ Established remote visitation for juveniles and their families in detention and the FACE-IT program.
- ❖ Juvenile Probation and Detention Services:
  - Received a \$14,600 Illinois Redeploy Planning Grant to review alternatives to Juvenile DOC.
  - Received training in Moral Reconation Therapy – cognitive-behavioral adolescent group therapy.

- Participated in a training of trainers for Real Colors, to facilitate training for the Division.
- ❖ Hired a Self-Represented Litigant Coordinator to develop and enhance services to those who choose to represent themselves.
- ❖ Obtained a \$13,500 grant from Access to Justice Commission in support of Self-Represented Litigants.
- ❖ Built a private office in the Law Library for meeting with Self-Represented Litigants.
- ❖ Psychological Services staff provided Think Trauma training to staff at the FACE-IT Residential Program as well as juvenile probation and detention services via Zoom.
- ❖ Psychological Services Staff, as well as two Juvenile Counselors and a Unit Manager who work in the FACE-IT Residential Program, are being trained in Moral Reconation Therapy (MRT).
- ❖ Psychological Services Staff met with the Assistant State's Attorney's Office to discuss a Solicitation Recidivism Reduction Program.
- ❖ Implemented a new Performance Appraisal System for staff.
- ❖ Adult Probation:
  - Trained four Pretrial Bond Investigators for First Appearance Bond Report Program.
  - Trained seven Pretrial officers on the ODARA Domestic Violence Risk Assessment tool.
  - Expanded First Appearance Bond Report interviews at the Mundelein, Gurnee, Zion and Round Lake Area Police Departments.
  - Created Justice Stakeholder's group to reform Pre-Trial Bond Supervision practices.
  - Developed and implemented COVID-19 Operational Policy and Procedures.
  - Utilized Zoom for remote client contacts, court appearances and cognitive behavioral therapy groups.
  - Utilized alternative drug testing processes during COVID crisis.
  - Uploaded years of closed paper files to digital records.
  - Probation field officers conducted random home visits on high risk drug/alcohol offenders on SuperBowl Sunday and conducted sobriety tests.
  - Veterans' Court, Drug Court and Mental Health Court were certified by the Illinois Supreme Court.
- ❖ Transitioned juror survey to primarily digital.
- ❖ Reduced costs through improving communication between courts and jury services.
- ❖ Created a quick start glossary for new interpreters which includes most common vocabulary in the areas of Criminal, Civil, Family Law, and Juvenile.
- ❖ Trained staff interpreters to deliver a consecutive Spanish interpretation via Zoom.

## GOALS:

- ❖ Assist the Judiciary in planning remote jury selection and for socially distant on-site jury trials.
- ❖ Expansion of wireless connectivity in all court facilities.
- ❖ Provide essential staff and judges full remote access by providing laptops with VPN capabilities.
- ❖ Expand remote use for Adult Probation, including group reporting.
- ❖ Collaborate with County Information Technology to expand the Mitel phone system.
- ❖ Apply for and obtain further grant funding in support of Self-Represented Litigants.
- ❖ Expand the SRL Coordinators' services beyond Family Court.
- ❖ Juvenile Probation:
  - Complete outcome study, including review of recommendations, from Illinois Redeploy Planning Grant.
  - Enhance remote access capabilities for essential probation staff.
  - Begin group facilitation for at-risk youth in Moral Reconation Therapy – cognitive-behavioral adolescent group therapy.
  - All employees receive training in *Real Colors*.
  - Plan campus facility renovation and/or improvements.
- ❖ Adult Probation
  - Implement new Pretrial Risk Assessment.
  - Transition to new Pretrial Case Management system and improve data collection.
  - Expand completion of First Appearance bond reports.
  - Train additional staff in EPICS II.
  - Expand and utilize use of remote technology for Virtual Contacts with clients.
  - Provide ongoing trauma Informed care training for stakeholders and staff.
  - Increase officers contacts with clients in the community.
  - Implement Relias On-line Training and Development System.

- ❖ Psychological Services Staff will implement a Solicitation Recidivism Reduction Program.
- ❖ Adjust Summons to request additional information to meet new demands / procedures
- ❖ Introduce new Juror Video / PowerPoint
- ❖ ICMS project - continue progress with phase II (financial); phase III (data conversion/Interfaces); phase IV (Documents/forms)
- ❖ Begin Judicial Spanish Certification process for interpreters.

#### PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projection	FY2021 Estimate
Court Clearance Rates	102.6%	99.1%	99%	101.1%	100%	100%
Interpreter Services – Number of Cases	39,636	34,624	33,398	34,100	29,100	35,400
Juror Satisfaction Rating	90.2%	94.2%	93.3%	92%	93%	94%
Adult Pretrial Services Investigations	4,004	4,769	3,827	2,949	3,000	3,000
Adult Pretrial Services Caseload	2,758	2,994	2,605	2,338	2,400	2,400
Adult Probation Caseload	6,452	6,067	5,570	5,439	5,500	5,500
Adult Probation Treatment Completed Rate	71.9%	69.0%	69%	69%	75%	75%
Adult Public Service Hours Successfully Completed	237,815	209,573	172,842	159,515	160,000	160,000
Psychological Services Assessments Completed	431	613	552	517	385*	525
Client Satisfaction Rating – Adult Probation Services	77.2%	n/a	> 80%	> n/a	80%	80%

- ❖ *Many projections for FY2020 are impacted by COVID-19*
- ❖ *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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45280	Salary Reimbursement	3,715,905	3,698,687	3,922,444	4,808,610	4,808,610	417,663	5,153,868	5,153,868
A45340	Other Federal Funds	376,924	310,104	50,478	-	77,071	14,341	-	-
A45350	Other State Funds	235,902	339,261	362,361	45,000	527,157	96,134	351,637	351,637
<b>A45X Intergovernmental</b>		<b>4,328,731</b>	<b>4,348,051</b>	<b>4,335,283</b>	<b>4,853,611</b>	<b>5,412,839</b>	<b>528,138</b>	<b>5,505,505</b>	<b>5,505,505</b>
A46155	Specialty Court Fee	246,622	233,320	225,822	360,000	360,000	99,939	180,000	180,000
A46157	Drug Court Fee	120,193	113,909	90,890	-	-	17,983	-	-
A46337	Foreclosure Mediation Fees	180,500	151,250	153,875	160,000	160,000	61,375	150,000	150,000
A46390	Court System Fee	334,744	322,314	229,075	-	-	42,154	-	-
A46392	Probation - Public Service Conversion Fee	6,251	3,163	1,225	3,000	3,000	1,086	1,200	1,200
A46440	Urine Analysis Test	3,233	5,408	3,334	3,500	3,500	1,002	3,000	3,000
A46850	All Other Charges For Services	13,105	12,005	13,461	10,000	10,000	3,874	10,000	10,000
<b>A46X Charges for Services</b>		<b>904,648</b>	<b>841,369</b>	<b>717,682</b>	<b>536,500</b>	<b>536,500</b>	<b>227,413</b>	<b>344,200</b>	<b>344,200</b>
A49920	Transfers From Other Funds	558,680	489,680	668,000	609,000	609,000	-	532,500	532,500
<b>A49X Transfers</b>		<b>558,680</b>	<b>489,680</b>	<b>668,000</b>	<b>609,000</b>	<b>609,000</b>	<b>-</b>	<b>532,500</b>	<b>532,500</b>
A48095	Reimbursements from Attorneys	1,790	1,204	237	500	500	1,120	500	500
A49910	All Other Miscellaneous Revenue	75,159	75,034	57,031	74,000	74,000	30	60,000	60,000
<b>AHM Miscellaneous</b>		<b>76,949</b>	<b>76,238</b>	<b>57,267</b>	<b>74,500</b>	<b>74,500</b>	<b>1,150</b>	<b>60,500</b>	<b>60,500</b>
<b>AH4X Total Revenue</b>		<b>5,869,007</b>	<b>5,755,339</b>	<b>5,778,232</b>	<b>6,073,611</b>	<b>6,632,839</b>	<b>756,701</b>	<b>6,442,705</b>	<b>6,442,705</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	9,454,392	9,672,684	9,739,410	10,499,529	10,393,323	8,013,336	10,365,322	10,365,322
A51120	Permanent PT Salaries/Wages	162,248	171,831	134,089	161,808	161,808	136,213	162,146	162,146
A51135	Payroll Contingency	-	-	-	-147,000	-147,000	-	-	-87,000
A51140	Overtime Salaries And Wages	4,457	6,705	7,023	11,050	11,050	2,122	3,500	3,500
A51160	Holiday Pay	843	2,370	2,010	-	-	1,997	-	-
A51180	Special Pay	13,231	23,741	24,448	23,575	23,575	52,047	25,100	25,100
A51200	Temporary PT Salaries/Wages	-	14,555	9,006	-	-	13,734	-	-
A51210	Performance Appraisals	3,729	1,248	1,683	-	-	7,468	-	-
A51220	Vacation payout	41,353	66,500	53,024	-	-	69,684	-	-
A51230	Sick Payout	11,366	14,313	32,679	-	-	51,141	-	-
A51240	Opt Out Premium	12,923	15,461	13,615	19,500	19,500	12,807	16,500	16,500
A51260	Incentive payments	111,406	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	660	660	365	-	-
<b>AH5X Personnel</b>		<b>9,815,947</b>	<b>9,989,408</b>	<b>10,016,987</b>	<b>10,569,122</b>	<b>10,462,916</b>	<b>8,360,916</b>	<b>10,572,568</b>	<b>10,485,568</b>
A61010	Office Supplies	9,227	11,916	9,794	11,000	11,000	2,403	9,679	9,679
A61020	Computer Supplies	2,239	141	1,869	4,000	4,000	2,291	3,000	3,000
A61030	Books Manuals And Periodicals	9,877	9,208	16,098	17,000	17,000	11,672	17,000	17,000
A61040	Operational Supplies	33,506	45,530	34,811	36,500	37,450	13,717	34,525	34,525
A65090	Gasoline	20	50	101	150	150	25	100	100
<b>AH6X Commodities</b>		<b>54,869</b>	<b>66,843</b>	<b>62,672</b>	<b>68,650</b>	<b>69,600</b>	<b>30,107</b>	<b>64,304</b>	<b>64,304</b>
A74080	H/L/D Employee Benefits	2,006,003	2,068,519	2,069,009	2,170,416	2,160,834	1,768,653	2,267,443	2,267,443
A74100	Retirement Benefits/FICA	715,898	727,729	731,417	808,829	799,748	611,305	806,621	800,621
A74110	Retirement Benefits/IMRF	956,784	956,216	762,441	1,013,867	1,002,293	760,572	1,002,731	994,731
<b>AH74X Benefits</b>		<b>3,678,686</b>	<b>3,752,464</b>	<b>3,562,867</b>	<b>3,993,112</b>	<b>3,962,875</b>	<b>3,140,530</b>	<b>4,076,795</b>	<b>4,062,795</b>
A71120	Interpreters	138,697	123,955	175,355	145,500	128,001	65,725	140,500	140,500
A71130	Court Reporters	6,844	10,116	17,032	20,000	19,288	4,559	15,000	15,000
A71140	Legal Services	185,854	200,521	193,054	180,000	245,775	88,595	180,000	180,000
A71150	Consultants	-	-	6,800	-	14,450	4,250	-	-
A71220	Computer Services	38,766	39,891	41,101	45,000	45,000	31,641	45,000	45,000
A71230	Software & Online Services	31,407	33,946	34,999	42,000	42,000	34,999	40,000	40,000
A71330	Medical Fees	13,658	15,376	23,262	20,000	20,000	2,332	20,000	20,000
A71445	Moving Expense Reimbursement	-	1,465	-	-	-	5,575	-	-
A71450	Mileage Reimbursement	955	406	166	600	600	212	200	200
A71470	Employee Relations	4,356	3,639	4,813	3,950	644	4,096	1,550	1,550
A71500	Trips And Training	17,327	17,600	46,216	25,000	5,201	-6,663	25,000	25,000
A71810	Dues And Subscriptions	14,020	15,065	18,109	16,100	1,100	13,724	15,960	15,960
A71840	Publications & Legal Notices	10,772	8,577	6,975	12,000	12,000	3,442	9,000	9,000
A71950	Cellular Phones	1,279	407	456	-	810	342	-	-
A71955	Cell Phone Allowance	385	660	550	-	-	-	-	-
A72020	Investigative Expense	750	713	1,538	3,000	3,000	-	2,000	2,000
A72040	Adult Residential Treatment	507,838	555,886	601,412	340,000	483,146	161,679	140,000	140,000
A72210	Motor Vehicle Maintenance & Repairs	260	114	-	200	200	-	200	200
A72280	Equipment Maintenance	250	677	967	1,000	1,000	-	1,000	1,000
A72520	Record Storage	5,972	5,822	5,966	6,000	6,000	4,400	6,000	6,000



# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72530	Equipment Rental	15,642	21,247	25,637	27,000	27,000	21,665	27,000	27,000
A72610	Transportation/Participants	208	-	-	2,000	2,000	-	-	-
A72820	Postage	1,349	843	289	1,600	1,600	97	300	300
A72830	Printing Services	10,292	17,727	18,864	15,000	15,000	7,878	15,000	15,000
A72870	Contract Providers - Other	198,849	203,847	-	-	-	-	-	-
A72910	Jurors Fees	183,877	156,716	180,866	225,000	148,504	62,896	190,000	190,000
A72960	Witness Fees	6,045	33,332	4,820	25,000	25,000	6,300	20,000	20,000
A73020	Dependent Children.	72,624	118,048	39,440	150,000	95,000	23,003	125,000	125,000
A79940	Miscell Contractual Services	204,640	133,922	179,445	164,000	506,398	125,096	152,700	152,700
A79950	All Other Miscellaneous	36,411	47,039	22,119	38,000	42,300	7,166	25,000	25,000
<b>AH7X Contractuals</b>		<b>1,709,327</b>	<b>1,767,557</b>	<b>1,650,250</b>	<b>1,507,950</b>	<b>1,891,015</b>	<b>673,008</b>	<b>1,196,410</b>	<b>1,196,410</b>
A84030	Computer Equipment	380	-	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	-	160,000	11,608	4,656	-	-
A84100	Miscellaneous Equipment	-	-	2,048	-	6,952	6,952	-	-
<b>AH8X Capital Expenditures</b>		<b>380</b>	<b>-</b>	<b>2,048</b>	<b>160,000</b>	<b>18,559</b>	<b>11,607</b>	<b>-</b>	<b>-</b>
<b>AH7X Total Expenses</b>		<b>15,259,208</b>	<b>15,576,272</b>	<b>15,294,824</b>	<b>16,298,834</b>	<b>16,404,965</b>	<b>12,216,168</b>	<b>15,910,078</b>	<b>15,809,078</b>

## Coroner

**DEPARTMENT PURPOSE:** The Coroner's Office is the legal/medical office mandated by the Statutes of the State of Illinois to investigate and determine the cause and manner of deaths occurring within Lake County by directing independent medical and legal investigations of death cases that come under the jurisdiction of the office.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	12,800	25,000	31,800	36,000	11,000	44%
A46X Charges for Services	2,128	0	0	0	0	0%
AHM Miscellaneous	26,644	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>41,572</b>	<b>25,000</b>	<b>31,800</b>	<b>36,000</b>	<b>11,000</b>	<b>44%</b>
AH5X Personnel	995,690	1,013,157	1,013,157	1,244,999	231,842	23%
AH6X Commodities	29,035	33,000	39,800	30,000	(3,000)	-9%
AH74X Benefits	321,284	355,148	355,148	445,366	90,218	25%
AH7X Contractuals	455,952	476,300	476,000	119,300	(357,000)	-75%
<b>AH6X Total Expenses</b>	<b>1,801,960</b>	<b>1,877,605</b>	<b>1,884,105</b>	<b>1,839,665</b>	<b>(37,940)</b>	<b>-2%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	12	13	15
Part Time	1	1	0

### BUDGET HIGHLIGHTS:

- ↑ Personnel increase associated with the hiring of a full-time Pathologist in FY20 and the conversion to full-time of the autopsy tech position.
- ↓ Decrease of \$357,000 in Contractuals due primarily to the hiring of a Pathologist, where the duties were formerly contracted.

### ACCOMPLISHMENTS:

- ❖ The Lake County Coroner's Office is accredited by the International Association of Coroners and Medical Examiners.
- ❖ All deputies are either boarded or board eligible by the American Board of Medicolegal Death Investigators. The two deputies that are board eligible have had their tests postponed due to COVID.
- ❖ Pandemic Plan was utilized by several groups throughout our county, including Police Departments, Fire Departments, long-term care facilities, hospitals, and funeral homes.
- ❖ Maintain a refrigerated trailer and an offsite morgue, with four refrigerated trailers, at the Waukegan Airport.
- ❖ Participated in the passing out of masks, sanitizer, and food to the hardest hit communities.
- ❖ Hired a full-time Pathologist

### GOALS:

- ❖ Secure a new building in line with the needs of the office.
- ❖ Continue engaging in public outreach.

**PERFORMANCE INFORMATION:**

Measurements	FY1992 Actual	FY2002 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Estimated	FY2021 Estimated
Deaths Investigated	2,243	3,352	4,967	4,974	5,097	5,137	5,237
Autopsies Completed	171	187	280	364	396	475	500
Cremation Permits Issued	937	1,365	2,884	2,984	3025	3,040	3,200
Coroner's Cases	n/a	n/a	450	512	513	575	600

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Coroner\_M35X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45330	Grants - Other	-	-	10,800	-	-	-	-	-
A45333	Grants - State	9,191	-	-	-	-	-	-	-
A45335	Grants - Nonprofit	-	12,000	-	-	6,800	6,800	11,000	11,000
A45400	Revenue From Other Government Bodies	1,191	4,477	2,000	25,000	25,000	10,389	25,000	25,000
<b>A45X Intergovernmental</b>		<b>10,382</b>	<b>16,477</b>	<b>12,800</b>	<b>25,000</b>	<b>31,800</b>	<b>17,189</b>	<b>36,000</b>	<b>36,000</b>
A46010	Fees	11,704	2,542	2,128	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>11,704</b>	<b>2,542</b>	<b>2,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	-	193	26,644	-	-	11,689	-	-
<b>AHM Miscellaneous</b>		<b>-</b>	<b>193</b>	<b>26,644</b>	<b>-</b>	<b>-</b>	<b>11,689</b>	<b>-</b>	<b>-</b>
<b>AH4X Total Revenue</b>		<b>22,086</b>	<b>19,212</b>	<b>41,572</b>	<b>25,000</b>	<b>31,800</b>	<b>28,877</b>	<b>36,000</b>	<b>36,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Coroner\_M35X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	700,513	782,149	869,692	910,824	910,824	736,328	1,125,241	1,157,749
A51120	Permanent PT Salaries/Wages	36,179	14,805	14,937	16,583	16,583	14,499	25,132	-
A51140	Overtime Salaries And Wages	67,324	80,009	37,420	25,750	25,750	39,382	25,750	25,750
A51141	Call Out Wages	-	-	72,151	60,000	60,000	55,556	60,000	60,000
A51160	Holiday Pay	982	-	-	-	-	-	-	-
A51220	Vacation payout	13,706	5	336	-	-	-	-	-
A51230	Sick Payout	8,293	-	-	-	-	-	-	-
A51240	Opt Out Premium	1,500	519	1,154	-	-	1,211	1,500	1,500
<b>AH5X Personnel</b>		<b>828,497</b>	<b>877,486</b>	<b>995,690</b>	<b>1,013,157</b>	<b>1,013,157</b>	<b>846,976</b>	<b>1,237,623</b>	<b>1,244,999</b>
A61010	Office Supplies	-	271	2,000	-	-	-	-	-
A61040	Operational Supplies	-	5,193	3,000	3,000	9,800	930	-	-
A65020	Laboratory Supplies	30,544	18,529	24,035	30,000	30,000	7,515	30,000	30,000
<b>AH6X Commodities</b>		<b>30,544</b>	<b>23,993</b>	<b>29,035</b>	<b>33,000</b>	<b>39,800</b>	<b>8,445</b>	<b>30,000</b>	<b>30,000</b>
A74080	H/L/D Employee Benefits	132,294	161,973	173,030	188,075	188,075	168,615	235,838	246,438
A74100	Retirement Benefits/FICA	61,011	64,627	73,392	77,648	77,648	62,130	88,042	88,683
A74110	Retirement Benefits/IMRF	83,031	82,570	74,862	89,425	89,425	77,099	109,448	110,245
<b>AH74X Benefits</b>		<b>276,336</b>	<b>309,170</b>	<b>321,284</b>	<b>355,148</b>	<b>355,148</b>	<b>307,844</b>	<b>433,328</b>	<b>445,366</b>
A71310	Laboratory Fees	52,094	70,781	53,519	50,000	50,000	35,000	-	-
A71330	Medical Fees	313,446	259,000	310,494	300,000	300,000	230,825	15,000	15,000
A71470	Employee Relations	71	-	134	300	-	-	300	300
A71500	Trips And Training	-	5,600	7,581	22,000	22,000	11,082	-	-
A71625	Burial/Cremation Services	1,300	2,479	3,375	14,000	14,000	6,255	14,000	14,000
A71840	Publications & Legal Notices	515	-	-	-	-	-	-	-
A72520	Record Storage	-	-	350	-	-	-	-	-
A72890	Body Removal Service	-	95,000	80,500	90,000	90,000	116,813	90,000	90,000
<b>AH7X Contractuals</b>		<b>367,426</b>	<b>432,860</b>	<b>455,952</b>	<b>476,300</b>	<b>476,000</b>	<b>399,975</b>	<b>119,300</b>	<b>119,300</b>
A84050	Laboratory Equipment	4,675	-	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>4,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHGX Total Expenses</b>		<b>1,507,478</b>	<b>1,643,510</b>	<b>1,801,960</b>	<b>1,877,605</b>	<b>1,884,105</b>	<b>1,563,240</b>	<b>1,820,251</b>	<b>1,839,665</b>

## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,440,514	1,470,000	1,470,000	1,525,000	55,000	4%
A45X Intergovernmental	646,055	505,000	505,000	430,000	(75,000)	-15%
AHM Miscellaneous	2,101	0	0	1,863	1,863	0%
<b>AH4X Total Revenue</b>	<b>2,088,670</b>	<b>1,975,000</b>	<b>1,975,000</b>	<b>1,956,863</b>	<b>(18,137)</b>	<b>-1%</b>
AH5X Personnel	1,782,486	2,009,884	1,992,008	1,838,015	(171,869)	-9%
AH6X Commodities	23,826	30,700	16,468	18,900	(11,800)	-38%
AH74X Benefits	419,661	464,556	464,127	484,909	20,353	4%
AH7X Contractuals	456,384	541,051	684,388	759,578	218,527	40%
AH8X Capital Expenditures	1,744	17,352	9,256	0	(17,352)	-100%
<b>AH6X Total Expenses</b>	<b>2,684,101</b>	<b>3,063,543</b>	<b>3,166,247</b>	<b>3,101,402</b>	<b>37,860</b>	<b>1%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	18	20	19
Part Time	7	7	5

### BUDGET HIGHLIGHTS

- ↓ Three vacant, unfunded positions for all of FY21.
- ↓ Maintained FY20 COVID reductions.
- ↓ Eliminated a part-time Receptionist position, a Communications Intern position, and a full-time Sustainability Manager position in order to meet FY19 Actuals target.

### ACCOMPLISHMENTS:

#### CAO

- ❖ Led Lake County Whole-of-Government COVID-19 pandemic response, relief, and recovery effort to include County Government coordination through regular County Leadership communications, establishment of Recovery and Relief Coordination Committee, and supporting task forces.
- ❖ Drafted for Board approval, the Lake County's CARES Act Funding Plan. Lead implementation of the approved plan including expending \$121.5 million of funding.
- ❖ In coordination with the Sustainability Team, drafted for Board approval a Net Zero Policy for Lake County's operations through the Energy & Environment Committee.
- ❖ In coordination with the Board, Legislative Committee, and County Departments, worked with state legislators to develop a capital infrastructure bill that provides over \$100 million for Lake County.
- ❖ Led County-wide fleet analysis project that resulted in the retirement of 13 vehicles and the creation of a 9-vehicle Libertyville pool that will be used by five departments.

- ❖ Led staff efforts to dissolve the Beach Park Drainage District with the support of the City of Waukegan, and the Village of Beach Park.
- ❖ Partnered with Lake County Municipal League for a successful legislative breakfast.
- ❖ Led County's Census 2020 / Complete Count initiative.

#### **EMERGENCY MANAGEMENT AGENCY**

- ❖ Emergency Operations Center activated since March 15 for COVID-19.
- ❖ Coordinated the Public Assistance process for damages from Civil Unrest that helped secure Small Business Administrative (SBA) loans to businesses impacted by damages.
- ❖ Distributed over 1.8 million PPE items and received over 400,000 donated items.
- ❖ Conducted formal damage assessment and review with FEMA and IEMA on January storms that caused lakefront damages.
- ❖ Recognized by the Illinois Army National Guard for outstanding COVID response and coordination.

#### **COMMUNICATIONS OFFICE**

- ❖ Established capability for remote / virtual Lake County Board and Committee meetings to meet requirements in statute and numerous emergency declarations
- ❖ Produced three Virtual Town Hall meetings
- ❖ Created Lake County Forward brand and information sharing site in support COVID response and Recovery efforts

#### **MACARTHUR FOUNDATION SAFETY AND JUSTICE CHALLENGE GRANT (SJC)**

- ❖ Partnered with the Sheriff's Office and Justice partners to reduce the average daily jail population by -27% as a public health Covid-19 response.
- ❖ Partnered with the Lake County Sheriff's Office, Loyola University, and W. Haywood Justice Institute for Justice & Equity to collect, analyze, and present jail data on racial and ethnic disparities.
- ❖ Partnered with the Lake County Sheriff's Office and Loyola University to launch a publicly accessed Jail Dashboard.

#### **GOALS:**

##### **CAO**

- ❖ Support 2021-22 Board Reorganization planning and implementation.
- ❖ Execute County's Strategic Plan to include defined workplans and regular reporting of progress.
- ❖ With partners, review Unified-EMA MOU, update MOU as required.
- ❖ Establish comprehensive, prioritized list of capital projects with a five-year planning horizon.
- ❖ Establish County-wide staff emergency communications and evacuation plan. Conduct training and exercise at least twice a year.

#### **EMERGENCY MANAGEMENT AGENCY**

- ❖ Update the Lake County Emergency Operations Plan (LCEOP), EMA Continuity of Operations Plan (COOP), EMA Continuity of Government Plan (COG), and Recovery Plan.
- ❖ Continue support of County whole-of-government COVID recovery and relief efforts.
- ❖ Complete three exercises and three training session.

#### **COMMUNICATIONS OFFICE**

- ❖ Increase engagement with community through multiple platforms and languages.
  - ❖ Review and upgrade County FOIA program; stand staff processes and procedures.
- Complete proposed re-organization; position descriptions updated, workflows defined

#### **MACARTHUR FOUNDATION SAFETY AND JUSTICE CHALLENGE GRANT (SJC)**

- ❖ Facilitate data collection and information sharing.
- ❖ Provide regular reports on progress toward approved objectives.

## PERFORMANCE MEASUREMENTS:

MEASUREMENTS					
Communications Office	FY2020	Emergency Management Agency	FY2020	CAO	FY2020
FOIA Requests Processed	33	Days EOC Active	185	Committee and Board Meetings	97
Employee Communications	56	Veoci Users	288	Number of Department Head meetings	71
Press Releases	57	Exercises and Training Events	6		
Board Member Newsletters	497	Number of Municipal EOP reviewed	8		
Board Member Mailings	13				
<b>Website Page Views</b>					
Lake County, Illinois Website	12,438,914				
Employee Services Portal	365,938				
COVID-19	1,809,373				
Lake County Forward	23,342				
<b>Social Media</b>					
Facebook followers	18,867				
Twitter followers	8,878				
<b>Graphic Design Projects</b>					
Booklets/Programs	5				
Brand/Campaign	4				
Facilities/Signage	4				
Department Requests	150+				
<b>LCTV Productions</b>					
Original Content	79				
Board & Committee Meetings	134				



# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Administration .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A42120	Cable Fees	1,453,597	1,374,588	1,297,267	1,375,000	1,375,000	722,768	1,375,000	1,375,000
A42130	AT&T Support PEG	52,207	46,119	78,386	50,000	50,000	41,203	80,000	80,000
A42140	Comcast PEG Capital	54,012	42,526	64,860	45,000	45,000	40,323	70,000	70,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,559,817</b>	<b>1,463,233</b>	<b>1,440,514</b>	<b>1,470,000</b>	<b>1,470,000</b>	<b>804,294</b>	<b>1,525,000</b>	<b>1,525,000</b>
A45334	Grants - Federal	60,482	217,733	296,055	155,000	155,000	50,917	80,000	80,000
A45335	Grants - Nonprofit	-	-	350,000	350,000	350,000	350,000	350,000	350,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>60,482</b>	<b>217,733</b>	<b>646,055</b>	<b>505,000</b>	<b>505,000</b>	<b>400,917</b>	<b>430,000</b>	<b>430,000</b>
A46340	Radio Monthly Contracts	8,441	-	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>8,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals .	-	-	1,863	-	-	2,534	1,863	1,863
A48145	Clothing Recycling Revenue	80	108	237	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>80</b>	<b>108</b>	<b>2,101</b>	<b>-</b>	<b>-</b>	<b>2,534</b>	<b>1,863</b>	<b>1,863</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,628,820</b>	<b>1,681,074</b>	<b>2,088,670</b>	<b>1,975,000</b>	<b>1,975,000</b>	<b>1,207,744</b>	<b>1,956,863</b>	<b>1,956,863</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Administration .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	1,414,251	1,674,633	1,497,387	1,898,184	1,881,308	1,487,706	1,789,756	1,756,758
A51120	Permanent PT Salaries/Wages	125,698	122,819	110,057	141,989	141,989	49,901	59,275	59,275
A51135	Payroll Contingency	-	-	-	-84,000	-84,000	-	-	-
A51140	Overtime Salaries And Wages	32	-	165	-	-	2,134	-	-
A51180	Special Pay	11,873	20,485	16,819	11,330	11,330	15,019	11,330	11,330
A51200	Temporary PT Salaries/Wages	25,295	23,140	22,098	32,000	32,000	22,602	-	-
A51210	Performance Appraisals	-	-	3,905	-	-	-	-	-
A51220	Vacation payout	15,248	16,923	77,063	-	-	10,488	-	-
A51230	Sick Payout	-	28,510	48,416	-	-	-	-	-
A51240	Opt Out Premium	2,654	5,077	6,577	6,000	6,000	4,558	6,000	6,000
A51310	Cell Phone Allowance	-	-	-	4,380	3,380	1,185	4,652	4,652
<b>AH5X Personnel</b>		<b>1,595,052</b>	<b>1,891,587</b>	<b>1,782,486</b>	<b>2,009,884</b>	<b>1,992,008</b>	<b>1,593,593</b>	<b>1,871,013</b>	<b>1,838,015</b>
A61010	Office Supplies	10,091	8,198	11,143	10,700	5,700	1,745	8,000	8,000
A61020	Computer Supplies	5,793	8,461	579	2,000	0	-	1,000	1,000
A61040	Operational Supplies	19,702	7,614	11,409	15,900	9,151	3,564	7,800	7,800
A61060	Clothing And Uniforms	95	750	-	350	350	-	350	350
A61090	Printing and Photographic Supplies	-	-	-	500	17	17	500	500
A63010	Building, Grounds Maintenance Supplies	17	-	-	-	-	-	-	-
A65090	Gasoline	930	1,106	452	1,250	1,250	250	1,250	1,250
A65120	Automobile Repairs and Maintenance	258	-	243	-	-	-	-	-
<b>AH6X Commodities</b>		<b>36,885</b>	<b>26,129</b>	<b>23,826</b>	<b>30,700</b>	<b>16,468</b>	<b>5,576</b>	<b>18,900</b>	<b>18,900</b>
A74080	H/L/D Employee Benefits	179,573	184,734	163,687	173,851	176,965	196,061	231,553	172,481
A74100	Retirement Benefits/FICA	108,165	124,996	125,724	142,384	141,093	114,547	141,909	139,385
A74110	Retirement Benefits/IMRF	156,950	173,706	130,250	148,321	146,070	139,810	176,181	173,043
<b>AH74X Benefits</b>		<b>444,688</b>	<b>483,437</b>	<b>419,661</b>	<b>464,556</b>	<b>464,127</b>	<b>450,418</b>	<b>549,643</b>	<b>484,909</b>
A71140	Legal Services	-	-	219	-	-	-	-	-
A71150	Consultants	-	-	62,865	-	82,374	29,155	58,243	97,000
A71230	Software & Online Services	155,424	187,190	229,723	268,700	288,553	177,947	293,700	293,700
A71250	Document Imaging	-	-	-	-	-	8,561	-	-
A71445	Moving Expense Reimbursement	-	-	12,152	-	-	-	-	-
A71450	Mileage Reimbursement	1,250	1,597	1,225	2,550	1,750	32	2,750	2,750
A71470	Employee Relations	266	245	463	550	550	934	550	550
A71500	Trips And Training	16,749	29,602	27,694	38,013	7,199	2,790	9,940	9,940
A71520	Training	-	-	215	5,000	9,785	-	9,785	9,785
A71530	Programs and Services	-	-	88,136	179,465	249,102	97,311	250,000	250,000
A71620	Laundry And Cleaning	-	-	-	-	-	18	-	-
A71810	Dues And Subscriptions	12,526	13,733	11,280	17,055	17,055	4,216	15,365	15,365
A71840	Publications & Legal Notices	-	13	-	300	300	-	300	300
A71940	Telephone	-	-	-	960	1,920	-	1,920	1,920
A71950	Cellular Phones	3,262	5,772	3,883	3,560	3,560	2,045	3,560	3,560
A71955	Cell Phone Allowance	4,330	4,080	1,955	-	-	155	-	-
A71960	Data/Telecommunications	836	-	687	360	720	888	720	720
A71965	Radio Fees	1,628	3,858	3,117	3,168	3,168	1,584	3,168	3,168
A71970	Courier Services	-	48	153	-	-	81	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Administration .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72210	Motor Vehicle Maintenance & Repairs	1,041	1,149	979	750	750	136	-	-
A72240	Radio Equipment Maintenance & Repair	1,867	-	-	9,020	5,000	-	9,020	9,020
A72280	Equipment Maintenance	8,258	8,073	6,620	8,300	8,300	6,620	8,300	8,300
A72510	Building Rentals	7,720	-	-	-	1,003	-	50,200	50,200
A72520	Record Storage	298	387	298	350	350	224	350	350
A72530	Equipment Rental	728	1,352	1,179	1,450	1,450	963	1,450	1,450
A72820	Postage	-	36	-	-	-	-	-	-
A72940	All Other Fees	-	-	-	-	-	123	-	-
A79920	Transfers Other Funds	-	-	1,583	-	-	-	-	-
A79930	Miscellaneous Contingency	5,772	-	-	-	-	-	-	-
A79940	Miscell Contractual Services	8,966	-	-	-	-	-	-	-
A79950	All Other Miscellaneous	1,512	1,494	1,957	1,500	1,500	855	1,500	1,500
<b>AH7X Contractuals</b>		<b>232,433</b>	<b>258,628</b>	<b>456,384</b>	<b>541,051</b>	<b>684,388</b>	<b>334,637</b>	<b>720,821</b>	<b>759,578</b>
A84020	Radios & Electronic Equipment	-	-	-	3,000	3,000	-	-	-
A84030	Computer Equipment	-	-	1,744	4,352	3,256	-	-	-
A84060	Furniture And Office Equipment	-	-	-	10,000	3,000	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>1,744</b>	<b>17,352</b>	<b>9,256</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>2,309,058</b>	<b>2,659,782</b>	<b>2,684,101</b>	<b>3,063,543</b>	<b>3,166,247</b>	<b>2,384,223</b>	<b>3,160,377</b>	<b>3,101,402</b>

## Financial and Administrative Committee

# County Board

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	127,837,429	135,155,597	135,155,597	133,048,600	(2,106,997)	-2%
A42X Licenses & Permits	185,451	227,000	227,000	184,000	(43,000)	-19%
A43X Fines and Forfeitures	2,150	0	0	0	0	0%
A45X Intergovernmental	955,919	1,350,000	1,350,000	950,000	(400,000)	-30%
A46X Charges for Services	436	0	0	0	0	0%
A49X Transfers	1,790,452	1,842,000	1,842,000	1,955,000	113,000	6%
AHM Miscellaneous	5,547,941	6,866,124	6,866,124	5,144,148	(1,721,976)	-25%
<b>AH4X Total Revenue</b>	<b>136,319,777</b>	<b>145,440,721</b>	<b>145,440,721</b>	<b>141,281,748</b>	<b>(4,158,973)</b>	<b>-3%</b>
AH5X Personnel	1,100,385	1,177,644	1,177,644	1,152,706	(24,938)	-2%
AH6X Commodities	10,315	8,000	8,000	6,200	(1,800)	-23%
AH74X Benefits	417,279	489,586	489,586	482,068	(7,518)	-2%
AH7X Contractuals	374,302	389,100	389,063	353,695	(35,405)	-9%
<b>AHEX Total Expenses</b>	<b>1,902,281</b>	<b>2,064,330</b>	<b>2,064,293</b>	<b>1,994,669</b>	<b>(69,661)</b>	<b>-3%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	24	24	24
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ↓ \$2 Million decrease in Taxes revenue is due primarily to a reduction in Sales Tax being received as a result of the COVID crisis.
- ↓ \$400,000 decrease in Intergovernmental revenue is due to a reduction in SWALCO revenue.
- ↓ \$1.7 Million decrease in Miscellaneous revenue is due to the Indirect Rate transfer revenue being reduced as it is tied to Personnel costs.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Board\_M1000010

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	73,947,266	79,902,803	82,501,674	87,265,597	87,265,597	68,125,716	87,265,597	88,265,600
A41110	Prior Year Property Taxes	25,319	42,453	19,635	-	-	-	-	-
A41120	TIF Districts Property Taxes	114,822	119,192	-	100,000	100,000	122,068	120,000	120,000
A41160	1% County Sales Tax	4,108,295	5,999,517	4,214,791	5,100,000	5,100,000	1,925,207	4,000,000	4,000,000
A41170	1/4% Supplemental Sales Tax	26,113,852	26,919,649	25,597,797	27,575,000	27,575,000	13,370,337	25,250,000	25,250,000
A41180	Use Sales Tax	2,131,648	2,381,546	2,729,106	2,725,000	2,725,000	1,618,971	3,000,000	3,000,000
A41190	Hotel-Motel Tax	81,652	87,165	87,093	95,000	95,000	28,396	85,000	85,000
A41195	Video Gaming .	-	-	-	-	-	-	6,000	6,000
A41210	State Income Tax	7,578,567	7,883,465	8,743,009	8,770,000	8,770,000	6,217,251	8,440,000	8,440,000
A41220	Pers Property Replace Tax	3,467,850	3,170,340	3,944,325	3,525,000	3,525,000	2,904,835	3,830,000	3,830,000
A41225	Cannabis Use Tax	-	-	-	-	-	28,890	52,000	52,000
<b>A41X Taxes</b>		<b>117,569,270</b>	<b>126,506,129</b>	<b>127,837,429</b>	<b>135,155,597</b>	<b>135,155,597</b>	<b>94,341,671</b>	<b>132,048,597</b>	<b>133,048,600</b>
A42010	Liquor Licenses	216,858	219,629	177,051	215,000	215,000	186,396	175,000	175,000
A42020	Amusement Devices	11,150	12,100	8,400	12,000	12,000	9,550	9,000	9,000
<b>A42X Licenses &amp; Permits</b>		<b>228,008</b>	<b>231,729</b>	<b>185,451</b>	<b>227,000</b>	<b>227,000</b>	<b>195,946</b>	<b>184,000</b>	<b>184,000</b>
A43000	Fines	2,293	3,391	2,150	-	-	-	-	-
<b>A43X Fines and Forfeitures</b>		<b>2,293</b>	<b>3,391</b>	<b>2,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A45010	Affected Area Comp Fee	1,545,796	1,370,021	955,919	1,350,000	1,350,000	573,972	950,000	950,000
<b>A45X Intergovernmental</b>		<b>1,545,796</b>	<b>1,370,021</b>	<b>955,919</b>	<b>1,350,000</b>	<b>1,350,000</b>	<b>573,972</b>	<b>950,000</b>	<b>950,000</b>
A46010	Fees	375	125	75	-	-	-	-	-
A46385	Miscellaneous charges	-	-	361	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>375</b>	<b>125</b>	<b>436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	553,810	1,732,634	1,790,452	1,842,000	1,842,000	-	1,842,000	1,955,000
<b>A49X Transfers .</b>		<b>553,810</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>-</b>	<b>1,842,000</b>	<b>1,955,000</b>
A44010	Farm Rentals	4,500	4,500	-	4,500	4,500	4,500	4,500	4,500
A48010	Interest	15,556	83,983	62,228	-	-	-	-	-
A48020	Indirect Cost Allocation	5,016,566	3,918,952	4,692,486	6,081,624	6,081,624	1,522,558	4,860,042	4,416,648
A48030	Off Track Betting Fees	201,916	203,246	182,847	200,000	200,000	67,364	175,000	175,000
A48320	Proceeds From Sale Of Assets	161,847	172,789	112,468	130,000	130,000	170,954	130,000	130,000
A48330	Vending Machines Commissions	30,501	29,384	16,842	-	-	15,223	18,000	18,000
A49910	All Other Miscellaneous Revenue	492,000	519,404	481,070	450,000	450,000	424,245	400,000	400,000
<b>AHM Miscellaneous .</b>		<b>5,922,886</b>	<b>4,932,258</b>	<b>5,547,941</b>	<b>6,866,124</b>	<b>6,866,124</b>	<b>2,204,843</b>	<b>5,587,542</b>	<b>5,144,148</b>
<b>AH4X Total Revenue</b>		<b>125,822,438</b>	<b>134,776,288</b>	<b>136,319,777</b>	<b>145,440,721</b>	<b>145,440,721</b>	<b>97,316,432</b>	<b>140,612,139</b>	<b>141,281,748</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Board\_M1000010

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	1,041,654	1,059,472	1,085,544	1,162,329	1,162,329	867,212	1,134,391	1,134,391
A51140	Overtime Salaries And Wages	422	-	-	-	-	19	-	-
A51180	Special Pay	10,039	10,487	10,053	10,815	10,815	8,279	10,815	10,815
A51240	Opt Out Premium	6,000	6,231	4,788	4,500	4,500	5,596	7,500	7,500
<b>AH5X Personnel</b>		<b>1,058,116</b>	<b>1,076,189</b>	<b>1,100,385</b>	<b>1,177,644</b>	<b>1,177,644</b>	<b>881,106</b>	<b>1,152,706</b>	<b>1,152,706</b>
A61010	Office Supplies	2,121	2,520	8,584	8,000	8,000	653	6,200	6,200
A61040	Operational Supplies	358	646	57	-	-	-	-	-
A65180	Miscellaneous Commodities	-	-	1,674	-	-	-	-	-
<b>AH6X Commodities</b>		<b>2,479</b>	<b>3,165</b>	<b>10,315</b>	<b>8,000</b>	<b>8,000</b>	<b>653</b>	<b>6,200</b>	<b>6,200</b>
A74080	H/L/D Employee Benefits	279,412	299,309	327,410	380,505	380,505	273,588	367,939	367,939
A74100	Retirement Benefits/FICA	76,285	77,323	78,658	90,100	90,100	62,727	87,355	87,355
A74110	Retirement Benefits/IMRF	49,491	36,768	11,212	18,981	18,981	9,330	26,774	26,774
<b>AH74X Benefits</b>		<b>405,187</b>	<b>413,400</b>	<b>417,279</b>	<b>489,586</b>	<b>489,586</b>	<b>345,645</b>	<b>482,068</b>	<b>482,068</b>
A71110	Auditing And Accounting	175,900	204,193	218,415	185,000	185,000	191,315	185,000	185,000
A71130	Court Reporters	3,205	2,141	3,155	3,300	3,300	1,887	3,300	3,300
A71230	Software & Online Services	24,102	24,464	26,049	25,200	25,200	4,453	25,200	25,200
A71450	Mileage Reimbursement	12,075	13,457	13,864	16,500	16,500	3,241	14,000	14,000
A71470	Employee Relations	39	144	-	50	13	13	45	45
A71500	Trips And Training	1,226	483	12,887	42,500	42,500	2,914	15,000	15,000
A71810	Dues And Subscriptions	23,671	31,140	46,335	45,400	45,400	47,685	45,400	45,400
A71840	Publications & Legal Notices	1,949	119	52	8,000	8,000	284	1,000	1,000
A71950	Cellular Phones	10,586	15,451	18,475	17,000	17,000	8,830	17,000	17,000
A71955	Cell Phone Allowance	-	125	200	-	-	-	-	-
A71960	Data/Telecommunications	1,282	111	-	-	-	-	-	-
A72520	Record Storage	55	55	55	350	350	41	350	350
A72530	Equipment Rental	1,535	1,691	1,485	1,800	1,800	1,383	1,800	1,800
A72830	Printing Services	-	-	26,389	39,000	39,000	22,363	42,000	42,000
A72840	Temporary Employment Services	-	-	832	-	-	-	-	-
A79905	Board Chairman Expenses	977	417	-	-	-	-	-	-
A79915	Constituent Services	62,179	73,563	-	-	-	-	-	-
A79940	Miscell Contractual Services	-	18	-	-	-	-	-	-
A79950	All Other Miscellaneous	4,842	2,828	6,108	5,000	5,000	324	3,600	3,600
<b>AH7X Contractuals</b>		<b>323,622</b>	<b>370,400</b>	<b>374,302</b>	<b>389,100</b>	<b>389,063</b>	<b>284,732</b>	<b>353,695</b>	<b>353,695</b>
<b>AH7X Total Expenses</b>		<b>1,789,404</b>	<b>1,863,154</b>	<b>1,902,281</b>	<b>2,064,330</b>	<b>2,064,293</b>	<b>1,512,136</b>	<b>1,994,669</b>	<b>1,994,669</b>



## Financial and Administrative Committee

# County Clerk

**DEPARTMENT PURPOSE:** The County Clerk's Office manages the County elections process and administers all elections; serves as the official repository of County vital records, including birth, marriage, and death records; receives budgets and levy ordinances and calculates \$2.1 billion in tax extensions on behalf of 218 taxing districts; and serves as the Clerk of the County Board.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	280,784	250,000	250,000	280,000	30,000	12%
A42X Licenses & Permits	114,771	100,300	100,300	119,350	19,050	19%
A45X Intergovernmental	265,348	50,000	50,000	50,000	0	0%
A46X Charges for Services	325,329	415,600	415,600	415,555	(45)	0%
AHM Miscellaneous	45,572	22,500	22,500	32,000	9,500	42%
<b>AH4X Total Revenue</b>	<b>1,031,804</b>	<b>838,400</b>	<b>838,400</b>	<b>896,905</b>	<b>58,505</b>	<b>7%</b>
AH5X Personnel	2,014,043	2,066,511	2,066,511	1,943,951	(122,560)	-6%
AH6X Commodities	152,925	153,600	153,657	161,950	8,350	5%
AH74X Benefits	743,274	807,230	807,230	818,347	11,117	1%
AH7X Contractuals	903,955	1,333,425	1,398,063	931,920	(401,506)	-30%
AH8X Capital Expenditures	137,800	0	0	0	0	0%
<b>AH6X Total Expenses</b>	<b>3,951,998</b>	<b>4,360,766</b>	<b>4,425,461</b>	<b>3,856,168</b>	<b>(504,599)</b>	<b>-12%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	37	37	37
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ The County Clerk has one unfunded vacant position.
- ↓ Due to FY2021 not being a Federal Election year with a host of state and county-wide offices on the ballot, election related expenses, such as Overtime (51140) and Postage (72820) have decreased from FY2020.



# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund County Clerk\_M21X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41150	Tax Sale/Redemption P I & Cost	406,125	412,574	280,784	250,000	250,000	-	280,000	280,000
<b>A41X</b>	<b>Taxes</b>	<b>406,125</b>	<b>412,574</b>	<b>280,784</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>280,000</b>	<b>280,000</b>
A42030	Marriage Licenses	129,000	115,440	114,531	100,000	100,000	57,863	119,000	119,000
A42035	Civil Union Licenses	270	540	240	300	300	62	350	350
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>129,270</b>	<b>115,980</b>	<b>114,771</b>	<b>100,300</b>	<b>100,300</b>	<b>57,925</b>	<b>119,350</b>	<b>119,350</b>
A45340	Other Federal Funds	-	-	-	-	-	1,830	-	-
A45350	Other State Funds	54,945	257,346	265,348	50,000	50,000	396,152	50,000	50,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>54,945</b>	<b>257,346</b>	<b>265,348</b>	<b>50,000</b>	<b>50,000</b>	<b>397,982</b>	<b>50,000</b>	<b>50,000</b>
A46170	Marriage Certificates	60,366	59,416	62,344	54,000	54,000	37,983	61,000	61,000
A46171	Marriage Certificates Additional Copy	11,614	11,392	12,595	11,000	11,000	8,180	12,000	12,000
A46175	Civil Union Certificates	112	168	168	-	-	121	150	150
A46176	Civil Union Certificates Additional Copy	12	36	8	-	-	4	20	20
A46180	Redemption Fees	162,162	154,035	23,572	150,000	150,000	-	114,000	114,000
A46190	Registrations by mail	19,390	21,900	20,078	19,000	19,000	13,211	20,500	20,500
A46191	Notary Registrations over the counter	2,460	2,870	2,375	2,400	2,400	980	2,600	2,600
A46195	Assumed Business Name Registrations	4,535	4,180	3,555	4,000	4,000	2,525	4,100	4,100
A46196	Assumed Business Name Withdrawals	92	59	68	-	-	43	75	75
A46200	Death Certificates	10,864	11,176	11,704	11,000	11,000	9,462	12,000	12,000
A46201	Death Certificates additional copy	4,513	4,604	4,720	4,300	4,300	4,669	14,000	14,000
A46202	Death Certificates genealogy copy	488	470	464	400	400	220	800	800
A46210	Birth Certificates	107,996	103,848	108,523	105,000	105,000	64,669	107,000	107,000
A46211	Birth Certificates additional copy	13,687	13,650	14,556	13,000	13,000	9,766	14,000	14,000
A46220	Certifications	736	578	1,140	500	500	327	800	800
A46221	Certificates of Authority	458	396	371	500	500	272	400	400
A46230	Copies Of County Clerk Records	755	836	285	600	600	1,325	600	600
A46240	Miscellaneous County Clerk Fees	8,734	8,722	20,302	6,000	6,000	4,233	13,000	13,000
A46430	Tax Sale Costs	13,096	10,982	11,304	10,000	10,000	4,845	12,000	12,000
A46860	Tax Sale Certificate Assignmnt	2,540	1,140	3,760	1,000	1,000	2,930	2,500	2,500
A46870	Tax Deeds \$5	560	340	425	400	400	140	500	500
A46880	Tax Sale Notices	21,344	24,192	22,376	22,000	22,000	26,976	23,000	23,000
A46890	Tax Sale Certif Cancel	15	3	9	-	-	-	10	10
A46900	Economic Interest Filing	850	120	630	500	500	-	500	500
A46910	Clerk Over-Payments	70	2	-2	-	-	-22	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>447,448</b>	<b>435,113</b>	<b>325,329</b>	<b>415,600</b>	<b>415,600</b>	<b>192,859</b>	<b>415,555</b>	<b>415,555</b>
A48010	Interest	17,433	25,467	43,745	20,000	20,000	15,156	30,000	30,000
A49910	All Other Miscellaneous Revenue	2,815	1,100	1,827	2,500	2,500	1,165	2,000	2,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>20,248</b>	<b>26,567</b>	<b>45,572</b>	<b>22,500</b>	<b>22,500</b>	<b>16,321</b>	<b>32,000</b>	<b>32,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,058,035</b>	<b>1,247,581</b>	<b>1,031,804</b>	<b>838,400</b>	<b>838,400</b>	<b>665,086</b>	<b>896,905</b>	<b>896,905</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Clerk\_M21X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	1,897,575	2,017,448	1,937,680	2,136,811	2,136,811	1,546,261	1,977,597	1,977,597
A51120	Permanent PT Salaries/Wages	10,875	289	-	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-216,000	-216,000	-	-	-113,146
A51140	Overtime Salaries And Wages	8,933	23,436	18,340	41,200	41,200	18,652	31,500	31,500
A51160	Holiday Pay	496	612	1,085	-	-	171	-	-
A51190	Judges Of Election	2,483	31,502	5,058	75,000	75,000	6,083	6,000	6,000
A51200	Temporary PT Salaries/Wages	10,585	7,558	22,100	25,000	25,000	11,568	39,000	39,000
A51220	Vacation payout	5,672	7,227	10,270	-	-	435	-	-
A51230	Sick Payout	6,317	2,640	16,511	-	-	-	-	-
A51240	Opt Out Premium	5,769	6,173	3,000	4,500	4,500	2,885	3,000	3,000
A51260	Incentive payments	7,786	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>1,956,490</b>	<b>2,096,883</b>	<b>2,014,043</b>	<b>2,066,511</b>	<b>2,066,511</b>	<b>1,586,054</b>	<b>2,057,097</b>	<b>1,943,951</b>
A61030	Books Manuals And Periodicals	-	-	263	300	300	-	300	300
A61040	Operational Supplies	36,475	36,696	52,782	52,500	52,557	28,361	53,150	53,150
A61050	Election Supplies	27,257	74,003	96,352	100,000	100,000	62,971	95,000	95,000
A61080	Food and Provisions	179	-	-	-	-	-	-	-
A63020	Cleaning Supplies	-	-	-	-	-	-	10,000	10,000
A65090	Gasoline	269	632	538	800	800	234	500	500
A65120	Automobile Repairs and Maintenance	490	655	2,990	-	-	102	3,000	3,000
<b>AH6X Commodities</b>		<b>64,670</b>	<b>111,985</b>	<b>152,925</b>	<b>153,600</b>	<b>153,657</b>	<b>91,668</b>	<b>161,950</b>	<b>161,950</b>
A74080	H/L/D Employee Benefits	441,781	408,442	446,059	456,302	456,302	353,211	491,350	482,350
A74100	Retirement Benefits/FICA	143,490	155,059	145,991	158,969	158,969	115,637	162,647	154,647
A74110	Retirement Benefits/IMRF	190,944	198,999	151,224	191,959	191,959	142,630	191,350	181,350
<b>AH74X Benefits</b>		<b>776,215</b>	<b>762,500</b>	<b>743,274</b>	<b>807,230</b>	<b>807,230</b>	<b>611,478</b>	<b>845,347</b>	<b>818,347</b>
A71115	Judges of Elections	254,064	544,756	265,912	462,300	462,300	208,599	270,000	270,000
A71450	Mileage Reimbursement	1,749	5,756	2,240	4,600	4,600	1,170	2,200	2,200
A71470	Employee Relations	108	-	2,179	925	-	-	370	370
A71500	Trips And Training	200	351	5,553	5,000	5,000	1,419	5,400	5,400
A71650	Security Services	71	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	1,313	1,278	1,437	1,500	1,500	1,463	1,400	1,400
A71840	Publications & Legal Notices	35,686	59,532	49,306	65,000	65,000	37,162	49,000	49,000
A71950	Cellular Phones	226	-	-	1,600	1,600	179	-	-
A71960	Data/Telecommunications	43,882	51,030	35,919	60,000	60,000	26,067	36,000	36,000
A71970	Courier Services	1,364	1,487	1,612	2,000	2,000	1,189	1,600	1,600
A72050	Title Searches	19,809	17,130	26,160	16,700	16,700	11,790	26,000	26,000
A72280	Equipment Maintenance	354,461	347,984	369,830	399,500	451,168	369,531	395,000	395,000
A72510	Building Rentals	1,300	5,804	6,865	6,000	6,000	10,203	6,800	6,800
A72520	Record Storage	737	775	10,381	8,000	8,000	2,521	11,000	11,000
A72530	Equipment Rental	-	-	-	1,300	1,300	-	-	-
A72560	All Other Rentals	19,858	18,505	16,596	20,000	20,000	12,048	16,400	16,400
A72780	Brownfields Initiative	-	-	-	-	-	19,550	-	-
A72810	Credit Card Fees	-	25	-	-	-	-	-	-
A72815	Bank Service Charges	9,106	8,045	10,941	9,000	9,000	7,391	11,000	11,000
A72820	Postage	14,863	82,812	11,930	86,000	86,000	343,565	12,150	12,150

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund County Clerk\_M21X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72830	Printing Services	13,614	40,977	28,746	60,000	73,895	19,881	29,000	29,000
A72950	Registrars Fees	11,932	11,819	11,623	13,000	13,000	11,635	11,600	11,600
A75020	Real Estate Taxes	1,321	601	524	1,000	1,000	-	500	500
A79940	Miscell Contractual Services	30,320	60,776	46,202	110,000	110,000	27,843	46,500	46,500
A79950	All Other Miscellaneous	18	81	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>815,999</b>	<b>1,259,525</b>	<b>903,955</b>	<b>1,333,425</b>	<b>1,398,063</b>	<b>1,113,207</b>	<b>931,920</b>	<b>931,920</b>
A84030	Computer Equipment	-	-	137,800	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>137,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>3,613,374</b>	<b>4,230,892</b>	<b>3,951,998</b>	<b>4,360,766</b>	<b>4,425,461</b>	<b>3,402,407</b>	<b>3,996,314</b>	<b>3,856,168</b>

## Financial and Administrative Committee

# Facilities & Construction

**DEPARTMENT PURPOSE:** The Facilities & 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	57,431	25,000	25,000	50,000	25,000	100%
<b>AH4X Total Revenue</b>	<b>57,431</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>25,000</b>	<b>100%</b>
AH5X Personnel	2,933,514	3,057,511	3,057,510	3,202,850	145,339	5%
AH6X Commodities	471,346	581,000	541,000	580,000	(1,000)	0%
AH74X Benefits	1,289,862	1,369,081	1,377,856	1,659,454	290,373	21%
AH7X Contractuals	5,294,921	5,489,625	5,198,971	5,185,940	(303,685)	-6%
AH8X Capital Expenditures	0	15,000	0	0	(15,000)	-100%
<b>AH8X Total Expenses</b>	<b>9,989,643</b>	<b>10,512,217</b>	<b>10,175,336</b>	<b>10,628,244</b>	<b>116,027</b>	<b>1%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	64	64	64
Part Time	2	2	2

### BUDGET HIGHLIGHTS:

- ↑ The parking garage is expected to be fully operational in FY2021 after repairs during FY2020, increasing revenues to Parking Garage Fee (46015) for the fiscal year.
- ↑ Utilities decreased due to lower natural gas prices, lower demand, and the transition/demolition of Winchester House expected in FY2021.
- ↑ Facilities continues to engage in energy efficiency projects including LED lighting, HVAC systems, and electric vehicle charging stations.

## PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projection
Construction						
Total Project Value (\$M)	\$241.00	\$315.00	\$190.00	\$176.00	\$259.00	\$238.0
Expensed Amount (\$M)	\$11.50	\$25.60	\$52.90	\$34.60	\$8.30	\$6.3
Facilities Assessment Expensed Amount (\$M)	\$3.20	\$4.60	\$3.00	\$4.30	\$6.60	\$9.70
Energy Cost						
Electricity (\$M)	\$1.28	\$1.32	\$1.41	\$1.59	\$1.15	\$1.04
Gas (\$M)	\$0.39	\$0.33	\$0.35	\$0.44	\$0.26	\$0.12
Water (\$M)	\$0.21	\$0.22	\$0.33	\$0.34	\$0.06	\$0.07
Energy Consumption						
Electricity (MWh)	13,453.70	14,768.10	12,748.00	15,423.90	14,552.6	-
Gas (million BTU)	564.10	569.60	383.00	580.70	636.8	-
Water (million gal)	37.10	29.60	34.00	25.20	35.6	-

# Lake County Revenue Budget Comparison Report - Five Year History

Facilities\_M15X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46015	Parking garage fees	-	-	57,431	25,000	25,000	9,476	50,000	50,000
A46X	Charges for Services	-	-	57,431	25,000	25,000	9,476	50,000	50,000
AH4X	Total Revenue	-	-	57,431	25,000	25,000	9,476	50,000	50,000

# Lake County Expense Budget Comparison Report - Five Year History

Facilities\_M15X

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
Code	Account Description	Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
		FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A51110	Regular Salaries And Wages	-	-	2,745,060	3,178,275	3,271,199	2,294,327	3,274,280	3,274,280
A51120	Permanent PT Salaries/Wages	-	-	17,520	32,136	14,211	14,210	40,690	40,690
A51135	Payroll Contingency	-	-	-	-311,000	-311,000	-	-	-193,346
A51140	Overtime Salaries And Wages	-	-	121,790	150,000	75,000	53,305	75,000	75,000
A51160	Holiday Pay	-	-	5,642	-	-	4,004	5,571	5,571
A51180	Special Pay	-	-	1,846	-	-	3,877	655	655
A51210	Performance Appraisals	-	-	-	-	-	2,716	-	-
A51220	Vacation payout	-	-	17,354	-	-	2,659	-	-
A51230	Sick Payout	-	-	22,283	-	-	-	-	-
A51240	Opt Out Premium	-	-	2,019	6,000	6,000	2,423	-	-
A51310	Cell Phone Allowance	-	-	-	2,100	2,100	1,140	-	-
<b>AH5X Personnel</b>		<b>-</b>	<b>-</b>	<b>2,933,514</b>	<b>3,057,511</b>	<b>3,057,510</b>	<b>2,378,661</b>	<b>3,396,196</b>	<b>3,202,850</b>
A61010	Office Supplies	-	-	2,034	1,000	1,000	225	1,000	1,000
A61040	Operational Supplies	-	-	108,033	150,000	125,000	48,926	150,000	150,000
A61060	Clothing And Uniforms	-	-	12,352	35,000	20,000	11,467	35,000	35,000
A61110	Tool Allowance	-	-	6,284	9,000	9,000	-	9,000	9,000
A63010	Building, Grounds Maintenance Supplies	-	-	321,870	370,000	370,000	261,865	370,000	370,000
A65010	Chemical Supplies	-	-	-	-	-	112	-	-
A65090	Gasoline	-	-	6,993	7,000	7,000	3,839	7,000	7,000
A65100	Diesel Fuel	-	-	6,566	1,000	1,000	193	1,000	1,000
A65130	Small Tools	-	-	7,214	8,000	8,000	1,733	7,000	7,000
<b>AH6X Commodities</b>		<b>-</b>	<b>-</b>	<b>471,346</b>	<b>581,000</b>	<b>541,000</b>	<b>328,359</b>	<b>580,000</b>	<b>580,000</b>
A74080	H/L/D Employee Benefits	-	-	842,068	870,631	870,631	790,775	1,172,989	1,099,989
A74100	Retirement Benefits/FICA	-	-	218,096	218,988	222,813	177,298	263,678	249,678
A74110	Retirement Benefits/IMRF	-	-	229,699	279,462	284,412	219,957	327,787	309,787
<b>AH74X Benefits</b>		<b>-</b>	<b>-</b>	<b>1,289,862</b>	<b>1,369,081</b>	<b>1,377,856</b>	<b>1,188,030</b>	<b>1,764,454</b>	<b>1,659,454</b>
A71150	Consultants	-	-	7,785	30,000	30,000	11,359	10,000	10,000
A71230	Software & Online Services	-	-	51,884	65,000	65,000	47,369	65,000	65,000
A71415	Recruitment	-	-	868	-	-	-	-	-
A71450	Mileage Reimbursement	-	-	831	500	500	74	500	500
A71470	Employee Relations	-	-	773	1,625	391	391	640	640
A71490	Employment Ads-Help Wanted	-	-	-	-	-	795	-	-
A71500	Trips And Training	-	-	12,213	18,000	5,000	2,033	8,000	8,000
A71610	Pest Control	-	-	17,015	15,000	10,000	6,351	10,000	10,000
A71630	Garbage Disposal	-	-	54,807	75,000	75,000	14,064	60,000	60,000
A71650	Security Services	-	-	326,576	300,000	260,000	248,798	275,000	275,000
A71670	Contracted Custodial Service	-	-	201,691	235,000	201,000	133,335	200,000	200,000
A71810	Dues And Subscriptions	-	-	82	-	-	350	100	100
A71910	Gas For Heating	-	-	337,839	390,000	390,000	190,889	320,000	320,000
A71920	Electricity	-	-	1,536,295	1,550,000	1,550,000	993,611	1,550,000	1,550,000
A71930	Water And Sewer Charges	-	-	309,381	200,000	200,000	117,131	200,000	200,000
A71940	Telephone	-	-	5,355	7,000	7,000	3,819	5,000	5,000
A71950	Cellular Phones	-	-	6,093	7,500	7,500	1,411	1,700	1,700
A71955	Cell Phone Allowance	-	-	1,800	-	-	95	-	-

# Lake County Expense Budget Comparison Report - Five Year History

Fund Facilities\_M15X

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
Code	Account Description	Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
		FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A71960	Data/Telecommunications	-	-	42,511	50,000	50,000	10,319	42,000	42,000
A71965	Radio Fees	-	-	3,962	8,000	8,000	3,042	3,500	3,500
A71970	Courier Services	-	-	77	-	-	1,090	500	500
A72210	Motor Vehicle Maintenance & Repairs	-	-	4,790	9,000	4,000	1,654	6,000	6,000
A72220	Elevator Maintenance & Repairs	-	-370	259,699	220,000	220,000	362,536	400,000	400,000
A72250	Bldg & Grounds Maintenance & Repairs	-	-	1,090,916	1,110,000	1,002,580	720,593	1,000,000	1,000,000
A72255	Major Building Repairs	-	-	281,021	400,000	400,000	268,145	400,000	400,000
A72280	Equipment Maintenance	-	-	14,860	-	-	-	15,000	15,000
A72510	Building Rentals	-	-	365,784	415,000	415,000	280,132	325,000	325,000
A72530	Equipment Rental	-	-	25,123	5,000	5,000	2,300	5,000	5,000
A72560	All Other Rentals	-	-	34,942	42,000	32,000	11,924	20,000	20,000
A72830	Printing Services	-	-	76	-	-	-	-	-
A72840	Temporary Employment Services	-	-	21,441	-	-	18,670	10,000	10,000
A72935	Permits and Licenses Expense	-	-	4,617	6,000	6,000	750	3,000	3,000
A72970	Per Diem Fees	-	-	80	-	-	-	-	-
A73170	Testing and Inspections Services	-	-	273,735	330,000	255,000	146,719	250,000	250,000
A79950	All Other Miscellaneous	-	-	-	-	-	23,858	-	-
<b>AH7X</b>	<b>Contractuals</b>	-	-370	5,294,921	5,489,625	5,198,971	3,623,607	5,185,940	5,185,940
A84030	Computer Equipment	-	-	-	5,000	0	-	-	-
A84040	Computer System Software	-	-	-	10,000	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	15,000	0	-	-	-
<b>AHEX</b>	<b>Total Expenses</b>	-	-370	9,989,643	10,512,217	10,175,336	7,518,657	10,926,590	10,628,244





## Financial and Administrative Committee

# Finance & Administrative Services

**DEPARTMENT PURPOSE:** The Finance & 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous	154,690	210,000	210,000	154,643	(55,357)	-26%
<b>AH4X Total Revenue</b>	<b>154,690</b>	<b>210,000</b>	<b>210,000</b>	<b>154,643</b>	<b>(55,357)</b>	<b>-26%</b>
AH5X Personnel	1,537,290	1,978,869	1,611,705	1,617,631	(361,238)	-18%
AH6X Commodities	150,670	159,500	145,750	75,700	(83,800)	-53%
AH74X Benefits	516,017	678,031	580,906	607,906	(70,125)	-10%
AH7X Contractuals	815,536	970,984	908,781	890,838	(80,146)	-8%
<b>AHEX Total Expenses</b>	<b>3,019,514</b>	<b>3,787,384</b>	<b>3,247,142</b>	<b>3,192,075</b>	<b>(595,309)</b>	<b>-16%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	24	24	24
Part Time	3	3	0

### BUDGET HIGHLIGHTS:

- ❖ Three part-time positions were eliminated from the Shared Services division in FY2020 in response to the call for reductions in response to COVID-19's impact on financials.
- ❖ Enacted other budget reductions to ensure reduction of FY20 budget of 205.
- ❖ Two full-time positions for the Internal Review division have been unfunded for FY2021, along with other operational reductions to meet the FY19 actual target.

### ACCOMPLISHMENTS:

- ❖ Received the GFOA Distinguished Budget Presentation Award for the FY20 Adopted Budget document.
- ❖ FAS Shared Services team that provides purchasing and financial services to 14 departments.
- ❖ Developed and implemented the Responsible Bidder's Ordinance.
- ❖ Purchasing has developed 34 internal policies and procedures to ensure the department's ability to deliver cost-effective, efficient, responsive and high-quality services in a professional manner to all employees, departments and vendors interested in doing business with Lake County.

### GOALS:

- ❖ Continue to update all internal policies and procedures.
- ❖ Provide regular training for departments in all financial disciplines.
- ❖ Purchasing will develop the ability to track data received through the public procurement process to ascertain the diverse make-up of the companies that are interested in doing business with Lake County.

**PERFORMANCE INFORMATION:**

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projected
P-Card Payments as a Percentage of All Payments	1.2%	1.2%	1.6%	1.8%	3.1%	2.0%
Electronic Payments as a Percentage of All Payments	46.9%	53.2%	53.2%	47.9%	44.2%	48.0%

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

F101 General Fund Finance and Administrative Services

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46015	Parking garage fees	55,218	38,901	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>55,218</b>	<b>38,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	195,781	207,801	154,690	210,000	210,000	128,684	154,643	154,643
<b>AHM</b>	<b>Miscellaneous</b>	<b>195,781</b>	<b>207,801</b>	<b>154,690</b>	<b>210,000</b>	<b>210,000</b>	<b>128,684</b>	<b>154,643</b>	<b>154,643</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>250,999</b>	<b>246,702</b>	<b>154,690</b>	<b>210,000</b>	<b>210,000</b>	<b>128,684</b>	<b>154,643</b>	<b>154,643</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Finance and Administrative Services .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	3,757,006	3,919,447	1,505,295	2,064,507	1,717,343	1,243,985	1,612,531	1,612,531
A51120	Permanent PT Salaries/Wages	52,217	59,015	20,995	32,883	12,883	11,719	-	-
A51135	Payroll Contingency	-	-	-	-122,000	-122,000	-	-	-
A51140	Overtime Salaries And Wages	110,948	148,072	-2,812	-	-	-	120	120
A51160	Holiday Pay	6,010	4,120	-1,659	-	-	-	-	-
A51180	Special Pay	-	120	169	-	-	-	-	-
A51210	Performance Appraisals	1,510	193	-	-	-	-	-	-
A51220	Vacation payout	5,080	55,840	5,355	-	-	3,230	-	-
A51230	Sick Payout	3,569	33,111	8,562	-	-	-	-	-
A51240	Opt Out Premium	5,769	4,558	1,385	3,000	3,000	2,135	4,500	4,500
A51310	Cell Phone Allowance	-	-	-	480	480	320	480	480
<b>AH5X Personnel</b>		<b>3,942,109</b>	<b>4,224,475</b>	<b>1,537,290</b>	<b>1,978,869</b>	<b>1,611,705</b>	<b>1,261,388</b>	<b>1,617,631</b>	<b>1,617,631</b>
A61010	Office Supplies	3,120	2,188	3,840	1,500	1,250	1,426	1,200	1,200
A61020	Computer Supplies	-	-	4,901	-	-	-	-	-
A61040	Operational Supplies	221,851	278,229	141,075	156,000	143,000	72,678	73,000	73,000
A61060	Clothing And Uniforms	11,269	13,279	-	-	-	-	-	-
A61110	Tool Allowance	4,530	5,368	-	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	345,514	304,283	-	-	-	-	-	-
A65090	Gasoline	6,595	9,054	854	2,000	1,500	965	1,500	1,500
A65100	Diesel Fuel	198	1,363	-	-	-	-	-	-
A65130	Small Tools	2,065	2,500	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>595,143</b>	<b>616,263</b>	<b>150,670</b>	<b>159,500</b>	<b>145,750</b>	<b>75,070</b>	<b>75,700</b>	<b>75,700</b>
A74060	Health Premiums	-	-	-	-	-	307	-	-
A74080	H/L/D Employee Benefits	1,048,052	1,006,898	291,855	364,042	313,262	238,461	341,926	341,926
A74100	Retirement Benefits/FICA	287,414	311,545	109,995	147,650	119,562	91,128	118,575	118,575
A74110	Retirement Benefits/IMRF	391,944	408,559	114,168	166,338	148,081	113,889	147,405	147,405
<b>AH74X Benefits</b>		<b>1,727,410</b>	<b>1,727,002</b>	<b>516,017</b>	<b>678,031</b>	<b>580,906</b>	<b>443,785</b>	<b>607,906</b>	<b>607,906</b>
A71110	Auditing And Accounting	1,415	725	-	-	-	-	-	-
A71150	Consultants	59,757	20,968	-	12,000	12,000	19,908	11,400	11,400
A71230	Software & Online Services	31,923	53,165	15,066	58,100	19,450	9,926	11,400	11,400
A71450	Mileage Reimbursement	3,041	1,672	1,064	1,500	1,000	-	500	500
A71470	Employee Relations	613	1,170	390	700	47	47	200	200
A71500	Trips And Training	20,070	26,052	8,973	25,200	3,700	2,409	4,500	4,500
A71610	Pest Control	11,555	13,865	-	-	-	-	-	-
A71630	Garbage Disposal	49,766	58,695	-	-	-	-	-	-
A71650	Security Services	284,461	232,923	-	-	-	-	-	-
A71670	Contracted Custodial Service .	153,436	182,384	-	-	-	-	-	-
A71810	Dues And Subscriptions	5,164	12,691	5,827	5,900	5,900	3,943	5,425	5,425
A71840	Publications & Legal Notices	998	1,045	906	2,000	1,500	584	906	906
A71910	Gas For Heating	374,741	380,499	-	-	-	-	-	-
A71920	Electricity	1,459,932	1,553,105	-	-	-	-	-	-
A71930	Water And Sewer Charges	304,808	406,420	-	-	-	-	-	-
A71940	Telephone	6,228	7,253	-	-	-	-	-	-
A71950	Cellular Phones	6,563	6,968	-	84	84	-	80	80

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Finance and Administrative Services .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71955	Cell Phone Allowance .	3,640	2,705	460	-	-	20	460	460
A71960	Data/Telecommunications	3,643	11,178	-	-	-	-	-	-
A71965	Radio Fees	3,597	4,407	-	-	-	-	-	-
A71970	Courier Services	584	370	85	400	-	42	85	85
A72210	Motor Vehicle Maintenance & Repairs	10,248	12,365	1,606	1,000	1,000	1,570	900	900
A72220	Elevator Maintenance & Repairs	324,143	311,437	-	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	835,235	847,778	-	-	-	-	-	-
A72255	Major Building Repairs .	-	256,679	-	-	-	-	-	-
A72280	Equipment Maintenance	58,452	94,882	73,377	75,000	75,000	33,242	50,000	50,000
A72510	Building Rentals	427,882	354,709	-	-	-	-	-	-
A72520	Record Storage	2,188	1,997	1,365	2,500	2,500	1,024	1,365	1,365
A72530	Equipment Rental	39,728	21,924	5,744	3,500	3,500	2,261	3,617	3,617
A72560	All Other Rentals	25,219	30,804	-	-	-	-	-	-
A72820	Postage	722,761	693,620	688,725	783,100	783,100	754,339	800,000	800,000
A72830	Printing Services	-	-	17	-	-	-	-	-
A72840	Temporary Employment Services	-	10,383	-	-	-	3,079	-	-
A72935	Permits and Licenses Expense	705	775	-	-	-	-	-	-
A73170	Testing and Inspections Services	169,350	207,161	-	-	-	-	-	-
A79940	Miscell Contractual Services	-	2,925	11,932	-	-	3,622	-	-
A79950	All Other Miscellaneous	474	2,307	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>5,402,323</b>	<b>5,828,005</b>	<b>815,536</b>	<b>970,984</b>	<b>908,781</b>	<b>836,015</b>	<b>890,838</b>	<b>890,838</b>
A82020	Building Improvements	133,071	-	-	-	-	-	-	-
A84010	Construction & Maintenance Equipment	11,453	-	-	-	-	-	-	-
A84040	Computer System Software	8,700	-	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>153,224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>11,820,209</b>	<b>12,395,745</b>	<b>3,019,514</b>	<b>3,787,384</b>	<b>3,247,142</b>	<b>2,616,258</b>	<b>3,192,075</b>	<b>3,192,075</b>



## Financial and Administrative Committee

# General Operating Expense

**DEPARTMENT PURPOSE:** This budget includes expenses that are not specific to a single department. This includes the County's transfers for debt service, payments to outside agencies, certain consulting and legislative support activities, the contingency fund, and capital outlays for General Fund departments.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers .	16,596,947	19,304,691	19,304,691	19,721,450	416,759	2%
AHM Miscellaneous .	285,714	285,714	285,714	0	(285,714)	-100%
<b>AH4X Total Revenue</b>	<b>16,882,661</b>	<b>19,590,405</b>	<b>19,590,405</b>	<b>19,721,450</b>	<b>131,045</b>	<b>1%</b>
AH5X Personnel	0	880,160	2,619,456	887,307	7,147	1%
AH6X Commodities	0	0	287,499	54,950	54,950	0%
AH74X Benefits .	11	0	262,433	152,263	152,263	0%
AH7X Contractuals	9,260,601	9,925,584	13,998,659	9,716,905	(208,679)	-2%
AH8X Capital Expenditures	3,119,775	5,478,948	13,858,214	8,403,243	2,924,295	53%
<b>AH8X Total Expenses</b>	<b>12,380,388</b>	<b>16,284,692</b>	<b>31,026,262</b>	<b>19,214,668</b>	<b>2,929,976</b>	<b>18%</b>



# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45360	Program Income - Loans	17,318	-	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>17,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	17,899,978	17,840,665	16,596,947	19,304,691	19,304,691	13,084,145	19,870,874	19,721,450
<b>A49X</b>	<b>Transfers</b>	<b>17,899,978</b>	<b>17,840,665</b>	<b>16,596,947</b>	<b>19,304,691</b>	<b>19,304,691</b>	<b>13,084,145</b>	<b>19,870,874</b>	<b>19,721,450</b>
A49910	All Other Miscellaneous Revenue	392,378	285,714	285,714	285,714	285,714	-340,664	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>392,378</b>	<b>285,714</b>	<b>285,714</b>	<b>285,714</b>	<b>285,714</b>	<b>340,664</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>18,309,674</b>	<b>18,126,380</b>	<b>16,882,661</b>	<b>19,590,405</b>	<b>19,590,405</b>	<b>12,743,481</b>	<b>19,870,874</b>	<b>19,721,450</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	343,497	50,000	-	880,160	989,476	-	500,000	887,307
A51135	Payroll Contingency	29,869	-	-	-	1,629,980	-	-	-
A51180	Special Pay	14,400	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>387,766</b>	<b>50,000</b>	<b>-</b>	<b>880,160</b>	<b>2,619,456</b>	<b>-</b>	<b>500,000</b>	<b>887,307</b>
A61080	Food and Provisions	195	-	-	-	-	-	-	-
A65180	Miscellaneous Commodities	-	165,000	-	-	287,499	52,955	-	54,950
<b>AH6X Commodities</b>		<b>195</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>287,499</b>	<b>52,955</b>	<b>-</b>	<b>54,950</b>
A74080	H/L/D Employee Benefits	82,264	-	-	-	-	-	-	-
A74100	Retirement Benefits/FICA	25,941	-	-	-	226,097	-	-	67,880
A74110	Retirement Benefits/IMRF	1,244	-	11	-	36,337	-	-	84,383
<b>AH74X Benefits</b>		<b>109,449</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>262,433</b>	<b>-</b>	<b>-</b>	<b>152,263</b>
A71115	Judges of Elections	-	-	-	50,000	50,000	-	-	-
A71140	Legal Services	92,592	75,492	16,232	75,000	75,000	3,012	20,000	203,388
A71150	Consultants	763,150	729,625	265,778	432,239	1,005,678	196,761	400,000	400,000
A71160	Labor Relations Counsel	-	-	12,085	-	-	-	-	-
A71230	Software & Online Services	104,813	413,060	111,528	100,000	100,000	86,104	105,000	105,000
A71250	Document Imaging	3,212	3,565	1,658	-	-	147	-	-
A71415	Recruitment	47,971	16,690	49,146	-	-	2,200	30,000	30,000
A71445	Moving Expense Reimbursement	23,742	-	-	20,000	20,000	-	-	-
A71470	Employee Relations	515	512	-	-	-	-	-	-
A71490	Employment Ads-Help Wanted	-	2,784	-	-	-	-	-	-
A71500	Trips And Training	3,733	9,950	11,416	-	-	2,484	-	-
A71810	Dues And Subscriptions	10,000	10,000	10,000	-	-	10,000	10,000	10,000
A72190	Settlements	78,859	-	-	-	-	-	-	-
A72710	Chicago Metro Agency for Planning (CMAP)	-	31,102	31,102	25,000	25,000	31,102	31,102	31,102
A72720	Affordable Housing Advocacy	141,989	265,610	159,883	270,000	1,026,595	26,796	159,883	159,883
A72730	Lake County Partners	387,000	387,000	387,000	387,000	387,000	290,250	387,000	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	39,000	99,000	99,000	99,000	39,000	39,000
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	135,653	89,264	88,079	95,000	95,000	28,175	88,079	85,000
A72810	Credit Card Fees	70,177	67,730	70,586	70,000	70,000	55,775	70,000	70,000
A72815	Bank Service Charges	3,776	6,165	-	-	-	-	-	-
A72830	Printing Services	-	-	-	-	-	22,198	-	-
A72940	All Other Fees	62,258	62,258	62,258	62,528	62,528	62,258	62,258	62,258
A79920	Transfers Other Funds	8,108,118	8,118,934	7,862,475	7,909,275	7,779,275	-	7,884,275	7,884,275
A79930	Miscellaneous Contingency	100,173	152,669	78,706	330,542	280,849	60,768	250,000	250,000
A79940	Miscell Contractual Services	-	-	-	-	2,922,734	-	-	-
A79950	All Other Miscellaneous	42,018	66,854	3,669	-	-	1,033	-	-
<b>AH7X Contractuals</b>		<b>10,218,748</b>	<b>10,548,262</b>	<b>9,260,601</b>	<b>9,925,584</b>	<b>13,998,659</b>	<b>978,062</b>	<b>9,536,596</b>	<b>9,716,905</b>
A82020	Building Improvements	-	20,000	-	-	-	-	-	-
A83010	Motor Vehicles	1,360,304	1,376,009	1,656,050	2,335,813	2,370,593	665,162	1,000,000	1,443,876
A84010	Construction & Maintenance Equipment	42,083	23,575	21,079	-	-	-	21,079	21,079
A84020	Radios & Electronic Equipment	118,371	12,177	35,658	-	-	-	-	-
A84030	Computer Equipment	901,821	194,193	1,066,485	-	126,800	14,245	259,824	259,824

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund General Operating Expense.

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Budget FY2021
A84035	PEG Capital	20,303	39,201	4,815	-	-	15,652	-	-
A84040	Computer System Software	31,403	-	-	-	-	-	-	-
A84045	Security Equipment	324,609	-	-	-	-	-	-	-
A84050	Laboratory Equipment	4,980	-	-	-	-	-	-	-
A84060	Furniture And Office Equipment	42,005	57,400	76,305	-	21,500	10,750	-	-
A84100	Miscellaneous Equipment	-	-	-	-	3,378,401	-	-	-
A85040	Replacements	247,041	248,234	259,384	-	-	57,441	-	-
A85055	Long Term Facility Funding	-	-	-	3,143,135	0	-	6,678,464	6,678,464
A85070	All Other Capital Outlay	-	-	-	-	7,960,920	-	-	-
<b>AH8X Capital Expenditures</b>		<b>3,092,919</b>	<b>1,970,788</b>	<b>3,119,775</b>	<b>5,478,948</b>	<b>13,858,214</b>	<b>763,249</b>	<b>7,959,367</b>	<b>8,403,243</b>
<b>AH8X Total Expenses</b>		<b>13,809,076</b>	<b>12,734,050</b>	<b>12,380,388</b>	<b>16,284,692</b>	<b>31,026,262</b>	<b>1,794,266</b>	<b>17,995,963</b>	<b>19,214,668</b>

## Financial and Administrative Committee

# Human Resources

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	558	0	0	0	0	0%
AHM Miscellaneous	1,794	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	955,291	1,149,479	1,081,354	1,014,198	(135,281)	-12%
AH6X Commodities	10,473	10,750	9,250	15,000	4,250	40%
AH74X Benefits	294,582	394,659	378,436	396,782	2,123	1%
AH7X Contractuals	541,795	780,366	653,712	578,599	(201,767)	-26%
<b>AHEX Total Expenses</b>	<b>1,802,140</b>	<b>2,335,254</b>	<b>2,122,752</b>	<b>2,004,579</b>	<b>(330,675)</b>	<b>-14%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	14	14	16
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ There is one unfunded vacant position in the Human Resources Department.
- ❖ One full time position was moved into the General Fund from the Risk and Liability Fund. Another position from the Sheriff's Merit Commission has also been moved into Human Resources.
- ↓ Consultants (71150) decreased by \$40,000.
- ↑ Labor Relations Council (71160) increased by \$54,481.
- ↑ Employee Relations (71470) increased to \$30,000.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45400	Revenue From Other Government Bodies	50	17,729	558	-	-	-1	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>50</b>	<b>17,729</b>	<b>558</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>
A48010	Interest	-	333	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	1,018	805	1,794	-	-	2,199	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,018</b>	<b>1,138</b>	<b>1,794</b>	<b>-</b>	<b>-</b>	<b>2,199</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,068</b>	<b>18,867</b>	<b>2,352</b>	<b>-</b>	<b>-</b>	<b>2,198</b>	<b>-</b>	<b>-</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	858,604	868,325	896,578	1,170,158	1,103,158	704,474	1,089,006	1,080,198
A51120	Permanent PT Salaries/Wages	-	-	2,143	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-33,000	-33,000	-	-	-69,000
A51140	Overtime Salaries And Wages	2,561	2,746	3,938	5,551	5,551	1,297	-	-
A51180	Special Pay	-	-	66	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	11,243	-	-	-	-	-	-
A51220	Vacation payout	-	-	29,428	-	-	14,798	-	-
A51230	Sick Payout	-	-	19,099	-	-	5,523	-	-
A51240	Opt Out Premium	3,000	3,115	4,038	4,500	4,500	4,096	3,000	3,000
A51310	Cell Phone Allowance	-	-	-	2,270	1,145	940	-	-
<b>AH5X Personnel</b>		<b>864,165</b>	<b>885,429</b>	<b>955,291</b>	<b>1,149,479</b>	<b>1,081,354</b>	<b>731,127</b>	<b>1,092,006</b>	<b>1,014,198</b>
A61010	Office Supplies	3,621	3,909	2,414	3,250	3,250	2,165	4,000	4,000
A61040	Operational Supplies	7,122	4,042	5,772	7,500	6,000	3,129	11,000	11,000
A61080	Food and Provisions	-	-	15	-	-	384	-	-
A61130	Wellness Equipment/Supplies	42	-	2,273	-	-	-	-	-
A62010	Medical Supplies	0	159	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>10,785</b>	<b>8,111</b>	<b>10,473</b>	<b>10,750</b>	<b>9,250</b>	<b>5,678</b>	<b>15,000</b>	<b>15,000</b>
A74020	Life Premium	-	-	-25	-	-	-	-	-
A74080	H/L/D Employee Benefits	171,583	168,820	156,826	199,720	185,352	109,704	220,690	221,905
A74100	Retirement Benefits/FICA	60,346	61,385	66,057	88,475	87,375	52,425	83,308	77,865
A74110	Retirement Benefits/IMRF	83,984	81,930	71,723	106,463	105,709	66,201	103,564	97,012
<b>AH74X Benefits</b>		<b>315,913</b>	<b>312,135</b>	<b>294,582</b>	<b>394,659</b>	<b>378,436</b>	<b>228,330</b>	<b>407,562</b>	<b>396,782</b>
A71150	Consultants	86,832	51,234	139,813	140,000	140,000	5,352	100,000	100,000
A71160	Labor Relations Counsel	243,273	228,857	230,596	185,519	185,519	134,201	240,000	240,000
A71230	Software & Online Services	90	-	6,815	30,000	30,000	1,578	-	-
A71415	Recruitment	-	-	-	55,000	61,768	9,314	-	-
A71420	Employee Physicals	-	667	1,318	-	-	110	125,000	125,000
A71430	Tuition Reimbursement	41,801	50,145	54,080	69,000	66,500	23,598	20,000	20,000
A71450	Mileage Reimbursement	806	636	1,688	2,250	1,350	342	2,250	2,250
A71465	Employee Service Awards	23,325	19,330	18,775	32,000	32,000	20,080	-	-
A71470	Employee Relations	6,828	5,095	5,613	8,450	141	2,211	30,000	30,000
A71480	Management Enhancement	93,392	61,975	40,913	200,000	109,087	22,345	10,000	10,000
A71490	Employment Ads-Help Wanted	12,339	12,830	22,225	15,000	15,000	5,383	18,849	18,849
A71500	Trips And Training	11,611	2,013	3,910	30,000	-	1,655	20,000	20,000
A71810	Dues And Subscriptions	6,602	8,434	8,431	7,000	7,000	1,653	8,000	8,000
A71840	Publications & Legal Notices	-	-	155	-	-	-	-	-
A71950	Cellular Phones	629	502	1,706	1,500	1,500	775	-	-
A71955	Cell Phone Allowance	1,780	1,380	1,400	-	-	135	-	-
A71970	Courier Services	680	1,236	1,257	800	-	350	-	-
A72250	Bldg & Grounds Maintenance & Repairs	-	-	-	-	-	239	-	-
A72520	Record Storage	1,502	1,439	1,440	1,600	1,600	1,021	-	-
A72530	Equipment Rental	1,183	1,407	1,661	2,247	2,247	1,735	4,500	4,500
A72940	All Other Fees	467	-	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>533,138</b>	<b>447,178</b>	<b>541,795</b>	<b>780,366</b>	<b>653,712</b>	<b>232,077</b>	<b>578,599</b>	<b>578,599</b>

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

F101 General Fund Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Rq Budget FY2021	Co Admin Rec Budget FY2021
	<b>AHEX Total Expenses</b>	<b>1,724,000</b>	<b>1,652,853</b>	<b>1,802,140</b>	<b>2,335,254</b>	<b>2,122,752</b>	<b>1,197,213</b>	<b>2,093,167</b>	<b>2,004,579</b>

## Financial and Administrative Committee

# Information Technology

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	100,706	140,040	140,040	7,211	(132,829)	-95%
AHM Miscellaneous	6,764	7,164	7,164	6,764	(400)	-6%
<b>AH4X Total Revenue</b>	<b>107,470</b>	<b>147,204</b>	<b>147,204</b>	<b>13,975</b>	<b>(133,229)</b>	<b>-91%</b>
AH5X Personnel	4,073,358	4,509,587	4,282,149	3,846,448	(663,139)	-15%
AH6X Commodities	27,686	46,750	46,750	77,950	31,200	67%
AH74X Benefits	1,311,644	1,525,873	1,496,488	1,485,189	(40,684)	-3%
AH7X Contractuals	6,340,584	8,118,095	7,640,990	7,532,267	(585,828)	-7%
AH8X Capital Expenditures	0	320,488	406,234	235,235	(85,253)	-27%
<b>AHEX Total Expenses</b>	<b>11,753,272</b>	<b>14,520,793</b>	<b>13,872,611</b>	<b>13,177,089</b>	<b>(1,343,704)</b>	<b>-9%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	61	59	55
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ↓ Personnel costs are decreased as three of four GIS positions were moved to the Chief County Assessor's Office in FY2020. The fourth position has been eliminated.
- ↓ Revenues are decreased \$133,229 largely due to a decrease in 46480 – Open Tax File revenue, as a result of new software that will allow various taxing bodies to obtain the information without a charge from the County.
- ↑ 51180 – Special Pay has increased slightly for costs related to individuals who provide IT support outside of business hours.
- ↑ Commodities are increased from FY2019 largely due to an increase in 61040 - Operational Supplies for the replacement of network switches.
- ↓ Contractuals are decreased \$585,828 from the adopted FY2020 budget.
- ↓ 71125 – Staff Augmentation has been reduced by \$232,000 in response to identified operational efficiencies and the reduction of a mainframe support contract.
- ↓ 71150 – Consultants decreased \$411,808.
- ↑ 71230 – Software & Online Services increased \$82,692 due to an increase in the Microsoft licensing agreement and additional security programs that have been implemented in FY2020.
- ↓ 71500 – Trips & Training is reduced by \$108,000.
- ↓ 71730 – GIS Data Development costs were eliminated as these costs are now in the Chief County Assessment Office.
- ↑ 71960 – Data/Telecommunications increased \$162,183 from FY2019 due to the County's mobile radio contract cost being moved into the IT budget for centralized control and management.
- ↓ Capital Expenditures are decreased \$85,253 from FY2020 due to a reduction in 84030 – Computer Equipment.



## ACCOMPLISHMENTS:

- ❖ Cyber Security - Upgraded internet and website security protection systems (DDOS) to deliver 24/7/365 defense.
- ❖ Security Incident Response - Revised plans and held table-top exercises to improve response in event of cyber-attack.
- ❖ Security Assessment - Partnered with 3rd party to evaluate our environment and exposure to Ransomware and other malicious threats. Identified areas for improvement and prioritized, implemented according to risk and impact mitigation.
- ❖ Firewall Improvements - Added GEO blocking to firewalls to reduce risk of exploit from foreign entities by blocking proactively.
- ❖ Election Security Initiatives - Installed fiber line to secure election database transfer. Upgraded election server security. Partitioned election environment utilizing firewalls to compartmentalize. Utilizing Dept. Of Homeland Security sponsored election program to monitor for malicious activity with intrusion detection.
- ❖ Endpoint Security - Next generation solution implemented to provide proactive response and managed services for computers and server infrastructure.
- ❖ Multi-Factor Authentication - Implemented across the organization to strengthen user logon security.
- ❖ Remote Access – Enhanced and expanded work from home capabilities to support operations during the COVID-19 pandemic.
- ❖ Remote/Voice - Leveraged our partner relationships to deliver a cloud-based voice solution at zero cost so remote workers could maintain vital tele-communications during the COVID-19 pandemic.
- ❖ Remote File Access - Migrated user and department files to OneDrive and SharePoint to make files access more efficient and reduce burden on technology systems.
- ❖ Network Infrastructure Improvements - Doubled internet speeds to ensure that all remote workers had stable, reliable access to their systems during the COVID-19 pandemic. Installed modernized routers (SD-WAN) to replace older technology, improve reliability and speed for remote sites. Upgraded core switches to replace end of life units, improve performance and security.
- ❖ Teams/People - Cross-trained staff to support operations and reduce single points of failure. This added efficiency and helped support the shift to remote work during the COVID response.
- ❖ Microsoft – Renewing enterprise agreement to expand Teams & other tools to improve collaboration, access, and efficiency.
- ❖ Operations/Processes - Strengthened change control and incident response plans to improve operational effectiveness.
- ❖ Oracle move to the Cloud - Planned, designed, budgeted and negotiated contract for 2020 lift and shift implementation.
- ❖ Data Center Fire Protection - Scoped and planned install of early warning fire detection system. Planning to expand fire suppression system to protect data centers in case of fire.
- ❖ Backup Solution – Implementing modernized end of life system to improve disaster recovery and risk/impact from cyber-attacks.
- ❖ Data Center Consolidation - Moving from two data centers to one. Right sizing UPS and HVAC systems to reduce energy consumption, need for hardware and operating expense.
- ❖ Public Works Billing Upgrade - Assisted project to replace sunset pay system.
- ❖ Family First Coronavirus Response Act - Implemented federally mandated FMLA changes.

## GOALS:

- ❖ Enhance cyber security for Lake County Department and Agencies.
- ❖ Add business value through collaboration across County departments and agencies.
- ❖ Create high performing teams, people, operations, and processes.
- ❖ Create a digital workplace for all County employees and elected officials.

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

F101 General Fund Information and Technology\_M13X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46340	Radio Monthly Contracts	-	8,441	7,211	-	-	8,441	7,211	7,211
A46480	Open Tax File	154,500	130,668	93,495	140,040	140,040	5,940	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>154,500</b>	<b>139,109</b>	<b>100,706</b>	<b>140,040</b>	<b>140,040</b>	<b>14,381</b>	<b>7,211</b>	<b>7,211</b>
A44020	Tower Rentals .	6,393	5,356	6,764	7,164	7,164	1,900	6,764	6,764
A49910	All Other Miscellaneous Revenue	19,688	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>26,081</b>	<b>5,356</b>	<b>6,764</b>	<b>7,164</b>	<b>7,164</b>	<b>1,900</b>	<b>6,764</b>	<b>6,764</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>180,581</b>	<b>144,465</b>	<b>107,470</b>	<b>147,204</b>	<b>147,204</b>	<b>16,281</b>	<b>13,975</b>	<b>13,975</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Information and Technology\_M13X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Budget FY2021
A51110	Regular Salaries And Wages	4,567,772	4,159,542	4,028,689	4,951,767	4,724,329	3,367,913	4,351,898	4,351,898
A51135	Payroll Contingency	-	-	-	-476,000	-476,000	-	-	-534,000
A51140	Overtime Salaries And Wages	12,259	11,911	8,793	7,210	7,210	9,140	9,000	9,000
A51180	Special Pay	14,805	15,591	17,014	17,510	17,510	13,866	18,050	18,050
A51210	Performance Appraisals	10,491	5,142	4,797	-	-	10,494	-	-
A51220	Vacation payout	39,160	69,806	10,027	-	-	71,004	-	-
A51230	Sick Payout	13,621	44,194	-	-	-	34,736	-	-
A51240	Opt Out Premium	5,827	6,173	4,038	4,500	4,500	3,634	1,500	1,500
A51260	Incentive payments	16,975	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	4,600	4,600	240	-	-
<b>AH5X Personnel</b>		<b>4,680,909</b>	<b>4,312,359</b>	<b>4,073,358</b>	<b>4,509,587</b>	<b>4,282,149</b>	<b>3,511,027</b>	<b>4,380,448</b>	<b>3,846,448</b>
A61010	Office Supplies	2,750	4,109	4,720	3,500	3,500	239	4,700	4,700
A61020	Computer Supplies	14,774	15,565	9,347	13,000	13,000	5,369	13,000	13,000
A61040	Operational Supplies	26,213	19,424	13,393	30,000	30,000	6,414	60,000	60,000
A65090	Gasoline	187	274	227	250	250	170	250	250
<b>AH6X Commodities</b>		<b>43,924</b>	<b>39,372</b>	<b>27,686</b>	<b>46,750</b>	<b>46,750</b>	<b>12,192</b>	<b>77,950</b>	<b>77,950</b>
A74080	H/L/D Employee Benefits	734,349	673,576	706,347	761,823	747,442	646,093	933,404	828,404
A74100	Retirement Benefits/FICA	343,251	316,296	296,767	339,904	333,215	256,765	332,920	292,920
A74110	Retirement Benefits/IMRF	469,444	415,570	308,530	424,147	415,831	318,747	413,865	363,865
<b>AH74X Benefits</b>		<b>1,547,043</b>	<b>1,405,442</b>	<b>1,311,644</b>	<b>1,525,873</b>	<b>1,496,488</b>	<b>1,221,604</b>	<b>1,680,189</b>	<b>1,485,189</b>
A71125	Staff Augmentation	-	42,500	638,067	582,000	620,146	286,437	350,000	350,000
A71150	Consultants	434,908	72,274	309,681	739,808	472,500	70,435	328,000	328,000
A71220	Computer Services	-	-	-	-	-	6,841	-	-
A71230	Software & Online Services	3,443,864	3,837,459	4,328,456	5,458,282	5,178,681	2,157,520	5,540,974	5,540,974
A71450	Mileage Reimbursement	2,067	2,203	682	2,000	2,000	-	2,000	2,000
A71470	Employee Relations	818	457	1,825	1,325	-	78	-	-
A71500	Trips And Training	74,009	66,333	91,466	108,000	48,000	20,206	-	-
A71730	GIS Data Development	51,351	44,020	86,558	75,000	159,457	135,000	-	-
A71810	Dues And Subscriptions	55,325	56,195	48,538	69,000	49,560	49,560	42,200	42,200
A71940	Telephone	308,037	2,812	-	-	-	-	-	-
A71950	Cellular Phones	9,357	6,097	2,609	21,000	12,000	3,201	5,000	5,000
A71955	Cell Phone Allowance	4,835	4,340	3,050	-	-	240	-	-
A71960	Data/Telecommunications	323,893	551,875	655,249	885,370	885,370	915,931	1,047,553	1,047,553
A71965	Radio Fees	108	717	789	-	-	-	-	-
A71970	Courier Services	29	27	336	-	-	-	-	-
A72130	Worker's Compensation Insurance	-	-	-	-	-	1,287,808	-	-
A72210	Motor Vehicle Maintenance & Repairs	189	106	856	600	600	1,500	600	600
A72280	Equipment Maintenance	104,284	77,631	66,065	173,010	123,610	70,683	113,740	113,740
A72520	Record Storage	114	132	114	200	200	85	200	200
A72530	Equipment Rental	1,785	2,451	1,901	2,500	2,500	436	2,000	2,000
A79940	Miscell Contractual Services	132,478	772,381	104,342	-	86,366	59,814	100,000	100,000
<b>AH7X Contractuals</b>		<b>4,947,453</b>	<b>5,540,009</b>	<b>6,340,584</b>	<b>8,118,095</b>	<b>7,640,990</b>	<b>5,065,775</b>	<b>7,532,267</b>	<b>7,532,267</b>
A84030	Computer Equipment	-	-	-	317,488	406,234	285,995	267,103	235,235
A84060	Furniture And Office Equipment	-	-	-	3,000	-	-	-	-

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

F101 General Fund Information and Technology\_M13X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
	<b>AH8X Capital Expenditures</b>	-	-	-	320,488	406,234	285,995	267,103	235,235
	<b>AHEX Total Expenses</b>	11,219,329	11,297,182	11,753,272	14,520,793	13,872,611	10,096,593	13,937,957	13,177,089



## Public Works, Planning & Transportation 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,540,206	1,765,500	1,765,500	1,613,000	(152,500)	-9%
A43X Fines and Forfeitures	53,868	49,000	49,000	49,000	0	0%
A45X Intergovernmental	252,908	225,000	225,000	225,000	0	0%
A46X Charges for Services	257,249	302,900	302,900	263,700	(39,200)	-13%
A49X Transfers	25,912	35,000	35,000	35,000	0	0%
AHM Miscellaneous	98	2,100	2,100	2,100	0	0%
<b>AH4X Total Revenue</b>	<b>2,130,241</b>	<b>2,379,500</b>	<b>2,379,500</b>	<b>2,187,800</b>	<b>(191,700)</b>	<b>-8%</b>
AH5X Personnel	2,320,437	2,513,755	2,349,755	2,287,934	(225,821)	-9%
AH6X Commodities	31,862	47,000	46,500	33,500	(13,500)	-29%
AH74X Benefits	772,098	917,553	917,553	877,765	(39,788)	-4%
AH7X Contractuals	221,139	162,980	157,278	97,380	(65,600)	-40%
AH8X Capital Expenditures	0	18,294	0	0	(18,294)	-100%
<b>AH6X Total Expenses</b>	<b>3,345,536</b>	<b>3,659,583</b>	<b>3,471,087</b>	<b>3,296,579</b>	<b>(363,004)</b>	<b>-10%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	34	33	33
Part Time	1	1	0

### BUDGET HIGHLIGHTS:

- ❖ Three vacant, unfunded positions including a full-time Business and Finance Administrative position, a full-time Administrative Assistant Position, and a full-time Chief Engineer position.
- ❖ One Planner position was moved to Community Development to both meet the FY19 Actuals target and to help reduce the workload in Community development.
- ❖ Temporary code enforcement reduced to \$0 to meet the FY19 Actuals and may be associated with an increase in time resolving code enforcement issues.

### ACCOMPLISHMENTS:

- ❖ Increased percentage of registrations completed online to 74% (up from 65%).
- ❖ Added the Village of Hainesville as an additional municipal subscriber to the Tyler Energov permitting software system via intergovernmental agreement.
- ❖ Adopted and Implemented an intergovernmental agreement with the Village of Beach Park for "outsourcing inspections".
- ❖ Amended an existing intergovernmental agreement with the Village of Fox Lake to expand the range of services provided to the Village.

- ❖ Initiated the establishment of a Commercial PACE (Property Assessed Clean Energy) program for Lake County (currently in RFP/vendor selection stage).
- ❖ Achieved a Silver designation from SolSmart, a program funded by the US Department of Energy Solar Energy Technologies Office, for enacting best practices to reduce barriers to solar energy growth and streamline solar installation permitting processes.
- ❖ Developed and implemented a series of COVID pandemic-related process and policy improvements including:
- ❖ Virtual Inspection Program.
- ❖ Virtual Zoning Board of Appeals Public Hearings and Development Client (Early Assistance) Meetings.
- ❖ Temporary COVID-related Landscape Waste Open Burning Restrictions for the unincorporated area.

#### **GOALS:**

- ❖ Achieve SolSmart Gold designation.
- ❖ Complete comprehensive updates to the building codes.
- ❖ Complete rate study for current and future intergovernmental agreements for future agreement negotiations.
- ❖ Partner with the County Administrator's Office to adopt and implement a clean air ordinance.
- ❖ Complete Unified Development Ordinance text amendments relating to development streamlining and policy topics.
- ❖ Facilitate the County Board's final action on recreational cannabis regulations in the unincorporated area.

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

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A42040	Building Permit Fees	1,269,786	1,538,940	1,243,023	1,400,000	1,400,000	760,554	1,300,000	1,300,000
A42060	Mobile Home Park License Fee	9,300	9,420	9,596	10,000	10,000	9,614	10,000	10,000
A42070	Elevator Permit	81,000	85,560	68,452	72,000	72,000	51,760	72,000	72,000
A42080	Recreational Veh Park License Fee	29,460	30,580	31,555	31,000	31,000	31,612	31,000	31,000
A42090	Zoning Administration Fees	340,700	241,125	187,579	240,000	240,000	119,484	200,000	200,000
A42095	Site Capacity/Site Plan Review	4,831	-	-	12,500	12,500	104	-	-
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,735,078</b>	<b>1,905,626</b>	<b>1,540,206</b>	<b>1,765,500</b>	<b>1,765,500</b>	<b>973,128</b>	<b>1,613,000</b>	<b>1,613,000</b>
A43065	Administrative Adjudication Court Fines	-	-	40	-	-	-	-	-
A43070	Building & Zoning Violation Fines	14,787	13,982	9,754	14,000	14,000	17,099	14,000	14,000
A43075	Administrative Adjudication	29,603	31,495	44,074	35,000	35,000	25,915	35,000	35,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>44,390</b>	<b>45,477</b>	<b>53,868</b>	<b>49,000</b>	<b>49,000</b>	<b>43,014</b>	<b>49,000</b>	<b>49,000</b>
A45380	Revenue From Municipalities	376,069	185,350	252,908	225,000	225,000	186,067	225,000	225,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>376,069</b>	<b>185,350</b>	<b>252,908</b>	<b>225,000</b>	<b>225,000</b>	<b>186,067</b>	<b>225,000</b>	<b>225,000</b>
A46530	Rezoning Application Fees	-	-	-	6,000	6,000	53	-	-
A46540	Rezoning Legal Notices	507	1,534	454	1,200	1,200	434	1,000	1,000
A46550	Street Vacation Fees - Engineering	-	622	656	600	600	-	600	600
A46551	Street Vacation Fees - Planning	-	2,283	2,414	2,400	2,400	-	2,400	2,400
A46560	Sub-Division Fees - Engineering	1,558	2,725	333	1,200	1,200	1,095	1,200	1,200
A46561	Sub-Division Fees - Planning	5,918	12,747	3,104	5,500	5,500	2,709	5,500	5,500
A46580	Performance Bond Fees - Engineering	90	150	46	1,000	1,000	2,290	1,000	1,000
A46581	Performance Bond Fees - Planning	549	996	459	3,000	3,000	8,247	2,000	2,000
A46600	Conditional Use Permits	4,530	4,358	2,728	7,000	7,000	4,931	5,000	5,000
A46605	Reimbursement for Demos	8,315	-	17,467	10,000	10,000	7,900	10,000	10,000
A46620	ZBA Variations Fees	28,133	27,039	13,960	27,000	27,000	5,788	20,000	20,000
A46670	Utility Fees	-	1,195	-	-	-	-	-	-
A46680	Wetland Fees	20,176	28,561	21,496	28,000	28,000	21,242	25,000	25,000
A46700	Site Development Permit Fee	209,503	214,400	194,132	210,000	210,000	162,135	190,000	190,000
A46840	Sale Of Maps	-	20	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>279,279</b>	<b>296,631</b>	<b>257,249</b>	<b>302,900</b>	<b>302,900</b>	<b>216,823</b>	<b>263,700</b>	<b>263,700</b>
A49920	Transfers From Other Funds	23,119	35,990	25,912	35,000	35,000	1,194	35,000	45,000
<b>A49X</b>	<b>Transfers</b>	<b>23,119</b>	<b>35,990</b>	<b>25,912</b>	<b>35,000</b>	<b>35,000</b>	<b>1,194</b>	<b>35,000</b>	<b>45,000</b>
A48320	Proceeds From Sale Of Assets	-	12,979	-	2,000	2,000	-	2,000	2,000
A49910	All Other Miscellaneous Revenue	140	100	98	100	100	55	100	100
<b>AHM</b>	<b>Miscellaneous</b>	<b>140</b>	<b>13,079</b>	<b>98</b>	<b>2,100</b>	<b>2,100</b>	<b>55</b>	<b>2,100</b>	<b>2,100</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,458,075</b>	<b>2,482,152</b>	<b>2,130,241</b>	<b>2,379,500</b>	<b>2,379,500</b>	<b>1,420,281</b>	<b>2,187,800</b>	<b>2,197,800</b>



# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Planning.& Development .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	2,395,283	2,313,176	2,206,149	2,535,495	2,371,495	1,831,837	2,302,123	2,308,674
A51135	Payroll Contingency	-	-	-	-124,000	-124,000	-	-	-25,000
A51140	Overtime Salaries And Wages	-	-	-	-	-	721	-	-
A51180	Special Pay	-	667	454	-	-	0	-	-
A51200	Temporary PT Salaries/Wages	26,600	36,865	71,525	95,000	95,000	3,385	-	-
A51210	Performance Appraisals	4,615	2,183	79	-	-	1,452	-	-
A51220	Vacation payout	41,990	13,320	28,066	-	-	1,033	-	-
A51230	Sick Payout	835	9,227	11,337	-	-	6,536	-	-
A51240	Opt Out Premium	3,000	3,115	2,827	4,500	4,500	1,846	1,500	1,500
A51260	Incentive payments	48,529	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	2,760	2,760	920	2,760	2,760
<b>AH5X Personnel</b>		<b>2,520,852</b>	<b>2,378,553</b>	<b>2,320,437</b>	<b>2,513,755</b>	<b>2,349,755</b>	<b>1,847,731</b>	<b>2,306,383</b>	<b>2,287,934</b>
A61010	Office Supplies	5,817	3,313	3,478	6,000	5,500	863	3,500	3,500
A61020	Computer Supplies	7,556	4,441	2,007	7,500	7,500	247	3,500	3,500
A61030	Books Manuals And Periodicals	3,043	2,428	4,821	2,500	2,500	147	2,500	2,500
A61040	Operational Supplies	469	430	103	2,750	2,750	143	1,750	1,750
A61060	Clothing And Uniforms	1,855	1,515	2,506	2,050	2,050	605	2,050	2,050
A61080	Food and Provisions	-	-	36	-	-	-	-	-
A61085	Food and Provisions - Employee	-	-	164	-	-	-	-	-
A65050	Engineering Supplies	-	-	-	200	200	-	200	200
A65090	Gasoline	22,839	21,567	18,747	26,000	26,000	7,695	20,000	20,000
<b>AH6X Commodities</b>		<b>41,579</b>	<b>33,694</b>	<b>31,862</b>	<b>47,000</b>	<b>46,500</b>	<b>9,699</b>	<b>33,500</b>	<b>33,500</b>
A74080	H/L/D Employee Benefits	494,834	455,265	429,833	488,053	488,053	388,500	484,339	484,339
A74100	Retirement Benefits/FICA	183,317	172,950	169,204	193,023	193,023	134,452	176,227	175,728
A74110	Retirement Benefits/IMRF	241,941	226,411	173,061	236,477	236,477	168,667	219,075	217,698
<b>AH74X Benefits .</b>		<b>920,093</b>	<b>854,626</b>	<b>772,098</b>	<b>917,553</b>	<b>917,553</b>	<b>691,619</b>	<b>879,641</b>	<b>877,765</b>
A71130	Court Reporters	-	530	77	1,000	1,000	-	1,000	1,000
A71140	Legal Services	7,575	14,167	12,081	12,000	12,000	5,338	12,000	12,000
A71150	Consultants	55,452	60,609	48,152	20,000	20,000	-552	-	-
A71180	Architectural Services	-	-	-	-	-	10	-	-
A71230	Software & Online Services	-	-	95	-	-	-	-	-
A71450	Mileage Reimbursement	-	-	108	-	-	-	-	-
A71460	ZBA Travel Allowance	3,349	2,954	2,838	3,500	700	640	3,500	3,500
A71470	Employee Relations	947	1,147	747	1,125	323	431	325	325
A71500	Trips And Training	20,890	30,305	21,524	28,655	28,655	6,090	10,155	10,155
A71720	Abatement	-	29,378	60,800	16,000	16,000	-	-	-
A71740	Drainage Improvement Project	5,000	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	5,268	5,124	5,283	6,000	6,000	2,484	6,000	6,000
A71840	Publications & Legal Notices	1,924	2,226	616	2,000	2,000	465	2,000	2,000
A71950	Cellular Phones	10,898	10,592	10,523	-	-	4,797	-	-
A71955	Cell Phone Allowance .	3,015	2,940	2,095	-	-	130	-	-
A71960	Data/Telecommunications	9,581	7,494	8,035	15,000	15,000	3,077	15,000	15,000
A71965	Radio Fees	-	-	936	-	-	-	-	-
A71970	Courier Services	3,212	4,234	3,592	4,200	4,200	1,658	4,200	4,200

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Planning & Development .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72050	Title Searches	400	450	-	1,200	1,200	450	-	-
A72210	Motor Vehicle Maintenance & Repairs	15,430	19,757	15,231	17,000	17,000	6,452	17,000	17,000
A72260	Office Equip Maintenance And Repairs	-	-	-	1,100	1,100	-	-	-
A72520	Record Storage	2,355	2,287	2,447	2,400	2,400	1,673	2,400	2,400
A72530	Equipment Rental	4,326	4,723	5,726	5,000	5,000	3,018	5,000	5,000
A72790	Transfers to Other Governments	-	-	-	-	-	2,118	-	-
A72830	Printing Services	1,471	967	1,203	2,200	2,200	-	1,200	1,200
A72840	Temporary Employment Services	52,742	4,813	-	7,000	7,000	-	-	-
A72970	Per Diem Fees	9,855	6,710	8,680	10,000	7,900	2,180	10,000	10,000
A73175	Elevator Inspections	2,182	3,272	1,249	7,600	7,600	2,869	7,600	7,600
A79920	Transfers Other Funds	-	-	9,101	-	-	-	-	-
A79940	Miscell Contractual Services	-	-	-	-	-	1,700	-	-
A79950	All Other Miscellaneous	39	-	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>215,911</b>	<b>214,678</b>	<b>221,139</b>	<b>162,980</b>	<b>157,278</b>	<b>45,027</b>	<b>97,380</b>	<b>97,380</b>
A84030	Computer Equipment	-	-	-	18,294	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>18,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH8X Total Expenses</b>		<b>3,698,435</b>	<b>3,481,550</b>	<b>3,345,536</b>	<b>3,659,583</b>	<b>3,471,087</b>	<b>2,594,076</b>	<b>3,316,904</b>	<b>3,296,579</b>



## Law and Judicial Committee

# Public Defender

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	113,287	123,871	123,871	123,871	0	0%
A46X Charges for Services	251,570	375,000	375,000	167,000	(208,000)	-55%
<b>AH4X Total Revenue</b>	<b>364,857</b>	<b>498,871</b>	<b>498,871</b>	<b>290,871</b>	<b>(208,000)</b>	<b>-42%</b>
AH5X Personnel	3,779,174	4,091,691	4,091,691	4,029,577	(62,114)	-2%
AH6X Commodities	28,710	32,145	27,145	26,000	(6,145)	-19%
AH74X Benefits	1,254,412	1,454,452	1,454,452	1,358,570	(95,882)	-7%
AH7X Contractuals	308,366	385,893	364,393	273,995	(111,898)	-29%
AH8X Capital Expenditures	0	25,950	25,950	0	(25,950)	-100%
<b>AHEX Total Expenses</b>	<b>5,370,662</b>	<b>5,990,131</b>	<b>5,963,631</b>	<b>5,688,142</b>	<b>(301,989)</b>	<b>-5%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	46	47	47
Part Time	1	0	0

### HIGHLIGHTS:

- ↓ Overtime (51140) in the amount of \$10,300 has been eliminated for FY2021.
- ↓ \$60,000 has been reduced from Contract Legal Services (71140). Reducing the number of attorneys under contract from 7 to 5 will force the private attorneys to handle more conflict cases in more courtrooms than what they were contracted to handle. It may impact the number of conflict cases that the Public Defender's Office may be able to handle.
- ↓ Consultants (71150) decreased from FY2020 by \$23,894, eliminating the Post-Conviction Petitions (PCP) contract attorneys. The new PCPs assigned to the Public Defender's Office will have to be handled in house thereby increasing the caseload of the felony attorneys. Additionally, one Guardian Ad Litem attorney contract was eliminated.

### ACCOMPLISHMENTS:

- ❖ Provided in-house legal training to attorneys to satisfy Illinois' Continuing Legal Education requirements.
- ❖ Implemented text reminders to clients to reduce the number of "Failure to Appear" warrants.
- ❖ Have 2 full time Principal Public Defenders staffing the 3 specialty courts to provide continuity of representation and to increase participation.
- ❖ Adapted to remote court appearances and continued to provide legal representation during stay at home orders.

### GOALS:

- ❖ Train additional assistant public defenders to handle Mental Health petitions thereby increasing ability to handle influx of cases.
- ❖ Reduce jail population by referring more inmates to housing and treatment alternatives.
- ❖ Expand in-house legal training to include mock trial scenarios.

## PERFORMANCE INFORMATION:

Measurement	CY2015 Actual	CY2014 Actual	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual
<b>Cases Appointed</b>						
Felony	2,139	2,282	2,239	2,449	2,310	2,285
Misdemeanor	2,893	3,072	2,583	2,650	2,676	2,594
DUI	647	658	596	544	566	592
Juvenile: Abuse & Neglect	163	162	176	163	225	288
Juvenile: Adoption	18	12	28	20	26	25
Juvenile: Delinquency	534	508	494	422	387	326
<b>Cases Disposed</b>						
Felony	2,292	2,363	2,385	2,681	2,701	2,831
Misdemeanor	3,119	3,664	3,194	3,069	3,178	3,188
DUI	720	723	693	639	638	740
Juvenile: Abuse & Neglect	227	218	279	268	261	390
Juvenile: Adoption	18	12	28	20	26	25
Juvenile: Delinquency	612	601	552	546	499	479
<b>Case Disposal Rate</b>						
Felony	107%	104%	106%	105%	116%	123%
Misdemeanor	108%	119%	109%	107%	118%	122%
DUI	111%	110%	116%	112%	113%	125%
Juvenile: Abuse & Neglect	140%	135%	147%	153%	116%	135%
Juvenile: Adoption	100%	100%	69%	100%	100%	100%
Juvenile: Delinquency	115%	118%	119%	106%	129%	146%

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

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Public Defender\_M36X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45280	Salary Reimbursement	115,715	120,733	113,287	123,871	123,871	105,951	123,871	123,871
<b>A45X</b>	<b>Intergovernmental</b>	<b>115,715</b>	<b>120,733</b>	<b>113,287</b>	<b>123,871</b>	<b>123,871</b>	<b>105,951</b>	<b>123,871</b>	<b>123,871</b>
A46010	Fees	333,376	283,271	247,070	370,000	370,000	125,294	162,500	162,500
A46391	Guardian Ad Litem Fees	5,150	7,750	4,500	5,000	5,000	4,500	4,500	4,500
<b>A46X</b>	<b>Charges for Services</b>	<b>338,526</b>	<b>291,021</b>	<b>251,570</b>	<b>375,000</b>	<b>375,000</b>	<b>129,794</b>	<b>167,000</b>	<b>167,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>454,241</b>	<b>411,754</b>	<b>364,857</b>	<b>498,871</b>	<b>498,871</b>	<b>235,746</b>	<b>290,871</b>	<b>290,871</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Public Defender\_M36X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	3,601,385	3,723,734	3,748,970	4,079,941	4,079,941	3,196,793	4,064,117	4,064,117
A51120	Permanent PT Salaries/Wages	5,820	-	-	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-15,000	-15,000	-	-	-50,000
A51140	Overtime Salaries And Wages	-	1,356	-	10,300	10,300	-	-	-
A51180	Special Pay	7,370	12,940	10,344	13,390	13,390	8,865	13,000	13,000
A51210	Performance Appraisals	257	674	1,944	-	-	1,611	-	-
A51220	Vacation payout	10,100	4,203	12,519	-	-	25,763	-	-
A51230	Sick Payout	-	3,849	5,396	-	-	8,153	-	-
A51240	Opt Out Premium	750	-	-	1,500	1,500	1,961	1,500	1,500
A51310	Cell Phone Allowance	-	-	-	1,560	1,560	860	960	960
<b>AH5X Personnel</b>		<b>3,625,682</b>	<b>3,746,757</b>	<b>3,779,174</b>	<b>4,091,691</b>	<b>4,091,691</b>	<b>3,244,007</b>	<b>4,079,577</b>	<b>4,029,577</b>
A61030	Books Manuals And Periodicals	6,807	6,565	7,953	9,145	9,145	803	9,000	9,000
A61040	Operational Supplies	15,540	16,451	19,014	21,000	16,000	4,951	16,000	16,000
A65090	Gasoline	1,602	2,140	1,743	2,000	2,000	605	1,000	1,000
A65180	Miscellaneous Commodities	50	-	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>24,000</b>	<b>25,155</b>	<b>28,710</b>	<b>32,145</b>	<b>27,145</b>	<b>6,359</b>	<b>26,000</b>	<b>26,000</b>
A74060	Health Premiums	-	-	-	-	-	116	-	-
A74080	H/L/D Employee Benefits	640,357	677,582	696,437	741,874	741,874	576,944	673,514	665,514
A74100	Retirement Benefits/FICA	260,880	267,577	269,774	313,168	313,168	234,471	312,088	309,088
A74110	Retirement Benefits/IMRF	361,052	359,868	288,201	399,410	399,410	296,064	387,968	383,968
<b>AH74X Benefits</b>		<b>1,262,289</b>	<b>1,305,028</b>	<b>1,254,412</b>	<b>1,454,452</b>	<b>1,454,452</b>	<b>1,107,595</b>	<b>1,373,570</b>	<b>1,358,570</b>
A71120	Interpreters	1,275	1,200	2,095	2,500	2,500	1,085	2,095	2,095
A71140	Legal Services	210,000	211,000	210,000	210,000	210,000	170,000	150,000	150,000
A71150	Consultants	1,100	12,200	14,200	49,894	49,894	5,000	26,000	26,000
A71230	Software & Online Services	-	-	-	709	709	-	-	-
A71450	Mileage Reimbursement	-	-	-	500	500	-	500	500
A71470	Employee Relations	1,033	750	1,239	1,150	-350	504	-	-
A71500	Trips And Training	24,067	22,578	15,824	25,000	5,000	-1,342	-	-
A71810	Dues And Subscriptions	3,845	4,082	6,245	18,000	18,000	14,897	15,000	15,000
A71830	Transcripts	2,925	2,411	1,594	3,100	3,100	934	1,600	1,600
A71950	Cellular Phones	1,303	1,504	1,205	1,500	1,500	541	600	600
A71955	Cell Phone Allowance	1,380	1,380	1,380	-	-	115	-	-
A71960	Data/Telecommunications	-	76	-	-	-	-	-	-
A71970	Courier Services	-	155	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	2,931	2,669	3,459	2,000	2,000	2,388	2,200	2,200
A72520	Record Storage	11,200	10,068	10,896	11,000	11,000	9,428	15,000	15,000
A72530	Equipment Rental	3,784	9,889	8,963	10,540	10,540	2,958	11,000	11,000
A72960	Witness Fees	36,579	17,547	27,923	40,000	40,000	10,029	40,000	40,000
A79940	Miscell Contractual Services	534	622	3,344	10,000	10,000	-	10,000	10,000
<b>AH7X Contractuals</b>		<b>301,954</b>	<b>298,131</b>	<b>308,366</b>	<b>385,893</b>	<b>364,393</b>	<b>216,536</b>	<b>273,995</b>	<b>273,995</b>
A84030	Computer Equipment	-	-	-	25,950	25,950	1,634	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,950</b>	<b>25,950</b>	<b>1,634</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>5,213,924</b>	<b>5,375,071</b>	<b>5,370,662</b>	<b>5,990,131</b>	<b>5,963,631</b>	<b>4,576,131</b>	<b>5,753,142</b>	<b>5,688,142</b>

## Financial and Administrative Committee

# Recorder of Deeds

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	3,440,008	3,198,000	3,198,000	3,393,000	195,000	6%
<b>AH4X Total Revenue</b>	<b>3,440,008</b>	<b>3,198,000</b>	<b>3,198,000</b>	<b>3,393,000</b>	<b>195,000</b>	<b>6%</b>
AH5X Personnel	390,966	388,009	278,854	280,016	(107,993)	-28%
AH6X Commodities	6,629	6,600	6,600	6,629	29	0%
AH74X Benefits	113,089	115,194	114,846	79,881	(35,313)	-31%
AH7X Contractuals	30,480	30,285	25,135	30,480	195	1%
<b>AH6X Total Expenses</b>	<b>541,163</b>	<b>540,088</b>	<b>425,435</b>	<b>397,006</b>	<b>(143,082)</b>	<b>-26%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	8	5	4
Part Time	0	1	1

### BUDGET HIGHLIGHTS:

- ❖ One full time employee moved from the General Fund to the Recorder of Automation Fund.

### PERFORMANCE INFORMATION:

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Projected
Documents Recorded	96,106	81,233	83,865	100,000	85,000
Documents Recorded Per Day	386	328	342	400	350
Documents Recorded Per FTE	9,153	8,123	8,529	10,250	8,500



# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Rq Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	4,417,829	4,326,669	3,357,242	3,120,000	3,120,000	3,462,315	3,120,000	3,315,000
A46930	GIS Fees	94,373	80,721	82,766	78,000	78,000	72,881	78,000	78,000
<b>A46X</b>	<b>Charges for Services</b>	<b>4,512,202</b>	<b>4,407,390</b>	<b>3,440,008</b>	<b>3,198,000</b>	<b>3,198,000</b>	<b>3,535,196</b>	<b>3,198,000</b>	<b>3,393,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>4,512,202</b>	<b>4,407,390</b>	<b>3,440,008</b>	<b>3,198,000</b>	<b>3,198,000</b>	<b>3,535,196</b>	<b>3,198,000</b>	<b>3,393,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Rq Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	452,418	434,771	379,334	373,766	264,611	253,979	258,287	258,287
A51120	Permanent PT Salaries/Wages	-	-	8,302	18,242	18,242	16,704	20,229	20,229
A51135	Payroll Contingency	-	-	-	-7,000	-7,000	-	-	-
A51140	Overtime Salaries And Wages	497	-	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	3,215	54	-	-	-	-	-	-
A51220	Vacation payout	-	-	330	-	-	-	-	-
A51240	Opt Out Premium	3,000	3,115	3,000	3,000	3,000	1,846	1,500	1,500
A51260	Incentive payments	14,815	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>473,945</b>	<b>437,940</b>	<b>390,966</b>	<b>388,009</b>	<b>278,854</b>	<b>272,529</b>	<b>280,016</b>	<b>280,016</b>
A61010	Office Supplies	4,551	2,949	5,570	5,100	5,100	1,719	5,570	5,570
A61040	Operational Supplies	-	-	1,059	1,500	1,500	-	1,059	1,059
<b>AH6X Commodities</b>		<b>4,551</b>	<b>2,949</b>	<b>6,629</b>	<b>6,600</b>	<b>6,600</b>	<b>1,719</b>	<b>6,629</b>	<b>6,629</b>
A74080	H/L/D Employee Benefits	73,261	70,012	53,632	48,226	48,226	40,168	50,831	31,831
A74100	Retirement Benefits/FICA	34,701	32,324	29,026	30,225	30,072	20,653	21,421	21,421
A74110	Retirement Benefits/IMRF	45,670	42,584	30,430	36,743	36,548	25,060	26,629	26,629
<b>AH74X Benefits</b>		<b>153,632</b>	<b>144,920</b>	<b>113,089</b>	<b>115,194</b>	<b>114,846</b>	<b>85,881</b>	<b>98,881</b>	<b>79,881</b>
A71450	Mileage Reimbursement	-	-	-	1,000	-	-	-	-
A71470	Employee Relations	-	-	-	350	-	-	-	-
A71500	Trips And Training	-	-	-	1,000	1,000	-	-	-
A71810	Dues And Subscriptions	1,486	962	1,091	1,275	1,275	653	1,091	1,091
A71950	Cellular Phones	483	-	-	1,800	-	-	-	-
A71970	Courier Services	78	-	80	360	360	-	80	80
A72280	Equipment Maintenance	830	850	-	1,500	1,500	-	-	-
A72520	Record Storage	11,831	14,437	19,160	12,000	12,000	12,469	19,160	19,160
A72530	Equipment Rental	3,589	4,349	3,202	5,000	3,000	3,210	3,202	3,202
A72830	Printing Services	3,957	3,622	4,882	3,800	3,800	2,224	4,882	4,882
A79950	All Other Miscellaneous	1,709	1,877	2,065	2,200	2,200	276	2,065	2,065
<b>AH7X Contractuals</b>		<b>23,962</b>	<b>26,097</b>	<b>30,480</b>	<b>30,285</b>	<b>25,135</b>	<b>18,832</b>	<b>30,480</b>	<b>30,480</b>
<b>AH6X Total Expenses</b>		<b>656,091</b>	<b>611,906</b>	<b>541,163</b>	<b>540,088</b>	<b>425,435</b>	<b>378,961</b>	<b>416,006</b>	<b>397,006</b>



## Health and Community Services Committee

# Regional Office of Education

**DEPARTMENT PURPOSE:** The Regional Office of Education advocates for education by providing effective leadership, performing regulatory functions in partnership with the Illinois State Board of Education, coordinating and delivering state and local services, and disseminating information to educators, school districts and the community.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	76,126	72,720	72,720	70,126	(2,594)	-4%
A46X Charges for Services	14	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>76,140</b>	<b>72,720</b>	<b>72,720</b>	<b>70,126</b>	<b>(2,594)</b>	<b>-4%</b>
AH5X Personnel	444,494	459,520	459,520	387,070	(72,450)	-16%
AH6X Commodities	2,783	3,200	3,200	4,000	800	25%
AH74X Benefits	180,735	205,778	205,778	184,473	(21,305)	-10%
AH7X Contractuals	99,103	100,550	99,800	151,572	51,022	51%
AH8X Capital Expenditures	0	5,758	6,258	0	(5,758)	-100%
<b>AH8X Total Expenses</b>	<b>727,115</b>	<b>774,806</b>	<b>774,556</b>	<b>727,115</b>	<b>(47,691)</b>	<b>-6%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	9	9	9
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ❖ There are two vacant unfunded positions in the Regional Office of Education.

### ACCOMPLISHMENTS:

- ❖ Credit card payments fully functional; this made it easier to accept payments during the pandemic.
- ❖ Worked closely with the County Administrator's Office and other County Departments to move our office to a county facility to save rent expenses.
- ❖ Reorganized the Attendance and Truancy Division to comply with school code and reduce costs.
- ❖ Reduced the number of staff members to reduce costs.

### GOALS:

- ❖ To fully and adequately staff our Accounting Department by using resources provided by the County Administrator's Office.
- ❖ Become compliant with our internal control manual and Governmental Accounting Standards Board & Generally Accepted Accounting Principles.
- ❖ Establish partnerships with other County Departments and Agencies and to continue to find ways to reduce overall costs.

**PERFORMANCE INFORMATION:**

Measurement	State FY2016 Actual	State FY2017 Actual	State FY2018 Actual	State FY2019 Actual	State FY2020 Actual
School Building Permits Issued – Total	224	221	239	228	160
School Building Permits Issued – New Structures	2	9	10	1	4
School Building Permits Issued – Major Renovations	59	42	37	214	36
School Building Permits Issued – Building Additions	9	13	18	13	8
School Building Permits Issued – Misc. Projects	154	157	174	0	112
School Bus Drivers					
Initial Training Classes	17	17	18	17	14
Refresher Training	45	45	45	47	46
Active Bus Drivers in Lake County	2,810	2,876	2,855	2,910	3,205

❖ Performance Information is for the State Fiscal Year of July 1<sup>st</sup> – June 30<sup>th</sup> based on current legislative requirements.

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

F101 General Fund Regional Office of Education \_\_MH24X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45280	Salary Reimbursement	53,692	60,711	60,126	56,720	56,720	29,265	60,126	60,126
A45330	Grants - Other	16,000	16,000	16,000	16,000	16,000	16,000	10,000	10,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>69,692</b>	<b>76,711</b>	<b>76,126</b>	<b>72,720</b>	<b>72,720</b>	<b>45,265</b>	<b>70,126</b>	<b>70,126</b>
A46420	Copy Charges	-	27	14	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>-</b>	<b>27</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>69,692</b>	<b>76,738</b>	<b>76,140</b>	<b>72,720</b>	<b>72,720</b>	<b>45,265</b>	<b>70,126</b>	<b>70,126</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Regional Office of Education \_MH24X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	425,014	425,578	427,914	445,662	445,662	320,715	379,028	379,028
A51120	Permanent PT Salaries/Wages	12,141	12,092	9,716	8,283	8,283	6,032	8,042	8,042
A51140	Overtime Salaries And Wages	1,563	2,094	208	2,575	2,575	65	-	-
A51220	Vacation payout	432	2,232	5,157	-	-	9,734	-	-
A51230	Sick Payout	-	5,931	-	-	-	4,875	-	-
A51240	Opt Out Premium	2,538	1,558	1,500	3,000	3,000	750	-	-
<b>AH5X</b>	<b>Personnel</b>	<b>441,688</b>	<b>449,484</b>	<b>444,494</b>	<b>459,520</b>	<b>459,520</b>	<b>342,170</b>	<b>387,070</b>	<b>387,070</b>
A61010	Office Supplies	3,873	3,008	2,783	3,200	3,200	1,172	4,000	4,000
<b>AH6X</b>	<b>Commodities</b>	<b>3,873</b>	<b>3,008</b>	<b>2,783</b>	<b>3,200</b>	<b>3,200</b>	<b>1,172</b>	<b>4,000</b>	<b>4,000</b>
A74080	H/L/D Employee Benefits	120,676	127,358	117,194	126,614	126,614	92,488	118,052	118,052
A74100	Retirement Benefits/FICA	31,005	31,358	31,036	35,160	35,160	24,108	29,611	29,611
A74110	Retirement Benefits/IMRF	42,162	41,265	32,505	44,004	44,004	30,116	36,810	36,810
<b>AH74X</b>	<b>Benefits</b>	<b>193,844</b>	<b>199,980</b>	<b>180,735</b>	<b>205,778</b>	<b>205,778</b>	<b>146,712</b>	<b>184,473</b>	<b>184,473</b>
A71150	Consultants	79,000	76,341	82,027	79,000	79,000	47,401	125,570	125,570
A71450	Mileage Reimbursement	2,679	1,691	2,229	2,500	2,500	604	3,000	3,000
A71470	Employee Relations	250	250	232	250	-	-	-	-
A71500	Trips And Training	1,038	485	1,573	1,500	1,500	711	1,500	1,500
A71810	Dues And Subscriptions	3,733	3,762	3,253	3,000	3,000	2,993	3,250	3,250
A71940	Telephone	2,923	3,039	3,252	3,500	3,500	3,058	3,252	3,252
A72160	Risk Premiums And Brokers Fees	-	-	-	-	-	-	7,000	7,000
A72170	Liability And Work Comp Insurance	-	-	-	-	-	1,432	-	-
A72280	Equipment Maintenance	3,269	358	-	500	500	-	-	-
A72520	Record Storage	-	-	-	-	-	42	-	500
A72530	Equipment Rental	2,068	2,467	2,467	2,500	2,500	1,234	2,500	2,500
A72820	Postage	8,659	5,244	3,243	7,200	7,200	99	3,500	3,500
A79950	All Other Miscellaneous	264	158	826	600	100	190	2,000	2,000
<b>AH7X</b>	<b>Contractuals</b>	<b>103,883</b>	<b>93,797</b>	<b>99,103</b>	<b>100,550</b>	<b>99,800</b>	<b>57,764</b>	<b>151,572</b>	<b>152,072</b>
A84060	Furniture And Office Equipment	-	-	-	5,758	6,258	6,179	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,758</b>	<b>6,258</b>	<b>6,179</b>	<b>-</b>	<b>-</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>743,288</b>	<b>746,269</b>	<b>727,115</b>	<b>774,806</b>	<b>774,556</b>	<b>553,997</b>	<b>727,115</b>	<b>727,615</b>

## Law and Judicial Committee

# Sheriff

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	697,432	695,600	695,600	655,105	(40,495)	-6%
A45X Intergovernmental	5,727,578	5,572,464	6,165,910	5,398,956	(173,508)	-3%
A46X Charges for Services	2,944,495	2,870,200	2,870,200	2,790,363	(79,837)	-3%
A49X Transfers	0	60,000	60,000	55,000	(5,000)	-8%
AHM Miscellaneous	101,862	63,005	63,005	53,000	(10,005)	-16%
<b>AH4X Total Revenue</b>	<b>9,471,367</b>	<b>9,261,269</b>	<b>9,854,715</b>	<b>8,952,424</b>	<b>(308,845)</b>	<b>-3%</b>
AH5X Personnel	43,696,618	43,179,867	43,101,423	42,518,526	(661,341)	-2%
AH6X Commodities	2,382,419	2,541,112	2,488,920	2,329,755	(211,357)	-8%
AH74X Benefits	15,849,592	16,925,139	16,906,524	18,724,588	1,799,449	11%
AH7X Contractuals	6,438,888	7,952,940	7,827,464	7,497,339	(455,601)	-6%
AH8X Capital Expenditures	512,245	472,000	399,626	88,500	(383,500)	-81%
<b>AHEX Total Expenses</b>	<b>68,879,762</b>	<b>71,071,058</b>	<b>70,723,957</b>	<b>71,158,708</b>	<b>87,650</b>	<b>0%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	495	495	495
Part Time	57	57	57

### BUDGET HIGHLIGHTS:

- ❖ There are three vacant and unfunded positions in the Sheriff's Office.
- ❖ During FY2020, two full time and two part time temporary positions related to inmate correction programing and recidivism reduction were moved from being costed in the General Fund to being costed to the Inmate Welfare Fund, which is a Sheriff's Office controlled agency fund. The total cost reduction to the General Fund in pay and benefits is approximately \$140,000 per year.
- ↓ There is an overall reduction in commodities, the largest reductions are in Food and Provision (61080), in Operational Supplies (61040), and in Clothing in Uniforms (61060).
- ↑ Benefits increased significantly. The SLEP rate increased from 27.06% to 27.22%.
- ↓ That is a reduction overall in contractuals; the largest decreases are in Security Services, Radio Equipment and Repair (72240) and Software and Online Services (71230).
- ↑ There is an increase in Medical Fees (71330). This budgeted amount of \$4.1 million is the contract cost for a new vendor, switching from the current provider next year.



**PERFORMANCE INFORMATION:**

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Arrests					
Arrests for UCR Part I Crimes – Violent Crimes	14	54	37	46	34*
Arrests for UCR Part I Crimes – Property Crimes	141	96	113	127	54*
Arrests for Driving Under the Influence (DUI)	342	254	244	247	316*
All Other Arrests	1,916	1,721	1,271	1,133	931*
In-Jail Assaults – Total	69	72	67	70	36
In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical	59	61	57	55	31*
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	1	1	4	3	0*
In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical	3	4	4	7	5*
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	6	6	2	5	0*
Safety Incidents					
Safety Incidents – Vehicle Only	85	65	62	84	58*
Safety Incidents – Workers’ Compensation Only	89	102	52	42	89*

\* Data reflects YTD total January – July 31, 2020.

# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A43020	False Alarm Fees	6,505	15,225	5,875	4,000	4,000	1,850	4,000	4,000
A43050	Fines Sheriff	575,445	565,434	566,096	600,000	600,000	291,301	568,900	568,900
A43055	Prisoner Review and Vehicle Fine collection	45,885	47,178	52,674	-	-	8,883	2,000	2,000
A43065	Administrative Adjudication Court Fines	25,637	22,442	21,701	28,000	28,000	17,437	23,260	23,260
A43080	Parking Fines Sheriff	480	755	395	1,100	1,100	5	500	500
A43100	DUI Fines Sheriff	55,160	63,485	50,691	62,500	62,500	35,496	56,445	56,445
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>709,112</b>	<b>714,519</b>	<b>697,432</b>	<b>695,600</b>	<b>695,600</b>	<b>354,972</b>	<b>655,105</b>	<b>655,105</b>
A45020	All Other Salary Reimbursement	72,383	178,217	249,431	195,934	195,934	105,084	216,599	216,599
A45100	Sheriff Convey Pers To Inst	20,032	15,590	13,817	15,000	15,000	11,314	15,000	15,000
A45105	Sheriff IST - Interstate Transfer	9,580	8,126	10,209	8,500	8,500	3,076	9,305	9,305
A45110	Sheriff Law Enforcemnt Training	59,885	33,781	-	-	-	-	-	-
A45120	Sheriff Work Release	720,108	444,894	464,752	400,000	400,000	213,980	400,000	400,000
A45130	SSA Jail Incentive	82,876	92,865	111,748	75,000	75,000	64,727	90,000	90,000
A45330	Grants - Other	70,883	25,498	22,014	-	19,800	19,800	20,000	20,000
A45334	Grants - Federal	-	77	62,443	200	515,838	321,543	-	-
A45335	Grants - Nonprofit	-	50,000	50,000	50,000	50,000	-	-	-
A45340	Other Federal Funds	79,610	-	-	-	58,008	58,008	-	-
A45380	Revenue From Municipalities	4,107,977	4,356,153	4,743,163	4,827,830	4,827,830	3,886,658	4,648,052	4,648,052
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,223,332</b>	<b>5,205,201</b>	<b>5,727,578</b>	<b>5,572,464</b>	<b>6,165,910</b>	<b>4,684,191</b>	<b>5,398,956</b>	<b>5,398,956</b>
A46010	Fees	3,100	-	-	-	-	-	-	-
A46125	Sheriff Bond Fees	65,730	52,185	47,775	71,000	71,000	27,909	55,230	55,230
A46160	Court Security Fees	-	-	1,273,647	1,150,000	1,150,000	973,975	1,150,000	1,150,000
A46240	Miscellaneous County Clerk Fees	8,481	-	-	-	-	-	-	-
A46260	Warrant Fees	101,436	104,651	96,002	105,000	105,000	60,106	100,696	100,696
A46270	Fire Arms Training Fees	2,480	8,700	10,568	15,000	15,000	6,683	7,250	7,250
A46280	Photograph Fee's	248	113	1,051	400	400	1,005	400	400
A46290	Special Police Services	430,420	387,689	296,101	358,300	358,300	203,651	304,907	304,907
A46300	Sheriff Fees-Circuit Clerk	212,752	379,174	324,438	300,000	300,000	219,656	300,000	300,000
A46305	Eviction Service Fees	82,848	172,063	122,171	105,000	105,000	15,961	105,000	105,000
A46310	Foreign Service	58,825	128,033	109,927	90,000	90,000	26,124	90,000	90,000
A46320	Marine Unit Fines	8,245	7,901	1,952	8,000	8,000	9,987	8,000	8,000
A46330	Foreclosure Fees	477,400	459,900	408,500	435,000	435,000	148,200	435,000	435,000
A46335	Eviction Rescheduling Fee	4,033	3,902	3,723	5,000	5,000	436	3,880	3,880
A46420	Copy Charges	24,268	36,667	48,530	30,000	30,000	19,924	35,000	35,000
A46740	Sex Offender Registration Fee	17,763	15,735	16,363	15,000	15,000	3,783	15,000	15,000
A46745	Violent Offenders Against Youth Registration Fee	240	240	340	200	200	80	200	200
A46750	Elect Monitor System Service	133,652	170,697	156,427	150,000	150,000	77,884	150,000	150,000
A46795	Arrestee's Medical Cost Fund	18,570	17,390	19,441	22,500	22,500	13,939	20,000	20,000
A46850	All Other Charges For Services	10,442	6,576	5,861	8,000	8,000	2,860	8,000	8,000
A46970	Finger Print Fees	1,608	1,869	1,679	1,800	1,800	630	1,800	1,800
<b>A46X</b>	<b>Charges for Services</b>	<b>1,662,543</b>	<b>1,953,483</b>	<b>2,944,495</b>	<b>2,870,200</b>	<b>2,870,200</b>	<b>1,812,791</b>	<b>2,790,363</b>	<b>2,790,363</b>
A49920	Transfers From Other Funds	55,000	60,000	-	60,000	60,000	-	55,000	55,000
<b>A49X</b>	<b>Transfers</b>	<b>55,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>
A44030	Other Rentals	1	-	1	-	-	1	-	-
A48010	Interest	61,547	86,525	94,778	60,000	60,000	25,373	50,000	50,000
A48040	Telephone Commissions	531,057	-	-	-	-	-	-	-
A48045	Video Visitation Commission	13,818	-	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	1,120	7,084	3,005	3,005	-5	3,000	3,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>606,424</b>	<b>87,644</b>	<b>101,862</b>	<b>63,005</b>	<b>63,005</b>	<b>25,369</b>	<b>53,000</b>	<b>53,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,256,410</b>	<b>8,020,848</b>	<b>9,471,367</b>	<b>9,261,269</b>	<b>9,854,715</b>	<b>6,877,324</b>	<b>8,952,424</b>	<b>8,952,424</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	33,075,782	33,979,519	35,000,653	40,080,838	40,034,532	27,583,371	38,308,742	39,514,768
A51120	Permanent PT Salaries/Wages	-	-	-	32,869	32,869	4,628	33,114	33,114
A51135	Payroll Contingency	-	-	-	-2,619,000	-2,619,000	-	-	-2,544,000
A51140	Overtime Salaries And Wages	4,861,686	4,502,474	5,679,826	2,884,000	2,884,000	4,045,002	2,883,778	2,883,778
A51145	Back Pay/Retro Pay	2,174	18,350	-	-	-	8,983	-	-
A51160	Holiday Pay	1,137,103	803,285	1,061,292	1,008,730	1,008,730	476,687	1,001,971	1,001,971
A51180	Special Pay	915,738	873,936	853,701	925,052	925,052	807,922	881,192	881,192
A51200	Temporary PT Salaries/Wages	699,172	622,368	619,868	778,877	746,739	335,297	667,707	686,203
A51210	Performance Appraisals	2,598	3,852	38	-	-	1,203	-	-
A51220	Vacation payout	122,781	112,708	242,831	-	-	96,290	-	-
A51230	Sick Payout	16,385	54,303	176,738	-	-	75,601	-	-
A51240	Opt Out Premium	52,152	56,190	61,671	88,500	88,500	49,440	61,500	61,500
A51260	Incentive payments	89,463	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>40,975,033</b>	<b>41,026,985</b>	<b>43,696,618</b>	<b>43,179,867</b>	<b>43,101,423</b>	<b>33,484,425</b>	<b>43,838,004</b>	<b>42,518,526</b>
A61010	Office Supplies	23,546	25,022	24,266	33,227	33,227	15,205	28,505	28,505
A61030	Books Manuals And Periodicals	2,026	79	4,241	5,169	5,169	135	3,493	3,493
A61040	Operational Supplies	82,640	82,719	181,211	200,621	215,421	141,737	146,108	146,108
A61060	Clothing And Uniforms	216,781	215,454	316,335	325,673	300,673	295,498	291,335	291,335
A61080	Food and Provisions	910,562	846,085	930,139	995,420	995,420	590,386	930,139	930,139
A61090	Printing and Photographic Supplies	3,505	544	1,953	2,260	2,260	-	1,953	1,953
A63020	Cleaning Supplies	183,658	167,894	185,344	201,050	201,050	127,126	188,061	188,061
A63030	Linen And Bedding	57,337	33,879	23,554	41,181	41,181	11,059	23,554	23,554
A64010	Shooting Range	9,106	14,605	9,933	14,200	14,200	7,122	9,933	9,933
A64020	Ammunition	148,016	134,035	120,435	130,000	130,000	21,162	121,665	121,665
A65020	Laboratory Supplies	659	1,454	1,607	3,000	3,000	679	1,607	1,607
A65090	Gasoline	474,460	456,478	583,402	589,311	489,311	301,635	583,402	583,402
A65180	Miscellaneous Commodities	-	-	-	-	58,008	58,008	-	-
<b>AH6X Commodities</b>		<b>2,112,297</b>	<b>1,978,249</b>	<b>2,382,419</b>	<b>2,541,112</b>	<b>2,488,920</b>	<b>1,569,752</b>	<b>2,329,755</b>	<b>2,329,755</b>
A74060	Health Premiums	-	-	-	-	-	307	-	-
A74080	H/L/D Employee Benefits	6,320,129	6,538,828	6,823,868	6,816,282	6,808,183	5,641,465	7,936,296	8,150,438
A74100	Retirement Benefits/FICA	2,987,583	2,989,809	3,183,879	3,320,733	3,314,732	2,437,829	3,302,294	3,275,797
A74110	Retirement Benefits/IMRF	6,141,950	6,362,651	5,841,844	2,255,778	2,251,263	1,747,102	2,335,364	2,176,496
A74115	Retirement Benefits/SLEP	-	-	-	4,532,346	4,532,346	3,432,471	5,000,032	5,121,857
<b>AH74X Benefits</b>		<b>15,449,662</b>	<b>15,891,288</b>	<b>15,849,592</b>	<b>16,925,139</b>	<b>16,906,524</b>	<b>13,259,173</b>	<b>18,573,986</b>	<b>18,724,588</b>
A71120	Interpreters	-	-	-	3,000	3,000	-	-	-
A71125	Staff Augmentation	-	-	-	67,392	67,392	54,495	84,324	84,324
A71230	Software & Online Services	155,915	112,835	523,334	922,338	922,338	686,906	819,425	819,425
A71325	Polygraph Fees	-	12,465	11,200	12,600	12,600	4,960	12,600	12,600
A71330	Medical Fees	3,040,537	3,159,257	3,216,320	4,036,456	4,107,998	2,600,605	4,121,614	4,121,614
A71470	Employee Relations	6,829	7,413	8,161	13,325	4,912	5,070	5,530	5,530
A71500	Trips And Training	342,974	341,893	381,408	360,392	385,085	167,524	293,297	293,297
A71520	Training	88	-	-	-	-	-	-	-
A71527	Certification/Accreditation Fees	-1,650	14,862	15,500	30,243	15,243	2,000	15,500	15,500
A71530	Programs and Services	5,427	9,580	7,626	220,045	220,045	143,028	211,054	211,054

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff Department

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71650	Security Services	741,470	819,138	872,820	1,026,752	926,752	574,313	875,000	875,000
A71710	Grant Projects	-	52,174	47,826	-	-	-	-	-
A71810	Dues And Subscriptions	13,966	17,813	16,290	16,433	16,433	13,407	16,273	16,273
A71950	Cellular Phones	95,376	103,997	105,611	111,262	111,262	84,491	108,678	108,678
A71960	Data/Telecommunications	-	2,292	14,950	30,084	30,084	15,395	26,500	26,500
A71965	Radio Fees	136,533	126,279	116,091	137,535	137,535	103,661	125,973	125,973
A72010	Extradition Expenses	57,999	42,129	58,689	56,315	56,315	25,825	58,689	58,689
A72020	Investigative Expense	10,886	17,801	23,989	26,207	26,207	17,381	23,989	23,989
A72210	Motor Vehicle Maintenance & Repairs	323,589	269,487	354,069	310,000	310,000	285,328	310,000	310,000
A72230	Boat Maintenance And Repairs	15,213	14,964	15,724	24,320	24,320	1,276	24,000	24,000
A72240	Radio Equipment Maintenance & Repair	256	120	35,243	158,000	108,000	20,170	32,303	32,303
A72280	Equipment Maintenance	3,571	4,572	10,778	48,686	48,686	2,899	34,628	34,628
A72520	Record Storage	12,372	13,467	13,965	14,500	14,500	9,674	13,002	13,002
A72530	Equipment Rental	30,988	37,956	43,936	46,800	46,800	37,688	45,800	45,800
A72760	Northern Illinois Crime Lab	164,454	164,454	167,699	171,332	171,332	171,332	173,754	173,754
A72840	Temporary Employment Services	-	1,881	-	-	-	-	-	-
A72920	Meals And Lodging For Jurors	7,290	7,992	9,734	10,500	10,500	3,274	9,734	9,734
A79940	Miscell Contractual Services	552,033	611,588	367,922	95,923	47,624	44,551	52,161	52,161
A79950	All Other Miscellaneous	-	-	-	2,500	2,500	2,134	3,511	3,511
<b>AH7X Contractuals</b>		<b>5,716,116</b>	<b>5,966,409</b>	<b>6,438,888</b>	<b>7,952,940</b>	<b>7,827,464</b>	<b>5,077,386</b>	<b>7,497,339</b>	<b>7,497,339</b>
A84020	Radios & Electronic Equipment	-	-	512,245	65,712	45,712	28,271	-	-
A84030	Computer Equipment	-	-	-	32,061	32,061	12,492	-	-
A84060	Furniture And Office Equipment	-	-	-	41,666	29,290	3,939	-	-
A85040	Replacements	-	-	-	332,561	292,563	152,285	-	88,500
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>512,245</b>	<b>472,000</b>	<b>399,626</b>	<b>196,987</b>	<b>-</b>	<b>88,500</b>
<b>AHEX Total Expenses</b>		<b>64,253,108</b>	<b>64,862,932</b>	<b>68,879,762</b>	<b>71,071,058</b>	<b>70,723,957</b>	<b>53,587,724</b>	<b>72,239,085</b>	<b>71,158,708</b>



## Sheriff's Merit Commission

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	0	7,000	7,000	0	(7,000)	-100%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>(7,000)</b>	<b>-100%</b>
AH5X Personnel	35,984	49,440	49,440	0	(49,440)	-100%
AH6X Commodities	583	2,300	2,300	300	(2,000)	-87%
AH74X Benefits	7,164	29,043	29,043	0	(29,043)	-100%
AH7X Contractuals	22,715	73,525	73,500	34,463	(39,062)	-53%
<b>AHEX Total Expenses</b>	<b>66,446</b>	<b>154,308</b>	<b>154,283</b>	<b>34,763</b>	<b>(119,545)</b>	<b>-77%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	1	1	0

### BUDGET HIGHLIGHTS:

- ↓ Personnel and benefits are eliminated due to the position being transferred to the Human Resources Department.
- ↓ Fees are budgeted at zero as the Commission anticipates spending FY2021 testing candidates only.
- ↓ Commodities decreased due to a decrease in 61010 - Office Supplies and 61080 – Food and Provisions.
- ↓ Contractual costs increased largely due to the anticipated increase in applicant testing in FY2021.

### PERFORMANCE INFORMATION:

Measurements	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Candidate Applications	314	224	180	250	355
Candidates Who Took the Physical Fitness Test	203	153	104	183	203
Candidates Who Took the Written Exam	160	120	84	132	118
Candidates Certified by SMC to Sheriff	33	41	22	0	1
Candidates Appointed by Sheriff	16	6	13	0	1

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

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	3,952	5,528	-	7,000	7,000	8,699	-	-
A46X	Charges for Services	3,952	5,528	-	7,000	7,000	8,699	-	-
AH4X	Total Revenue	3,952	5,528	-	7,000	7,000	8,699	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Sheriff's Merit Comm

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	43,139	44,152	34,955	49,440	49,440	39,764	49,279	-
A51140	Overtime Salaries And Wages	-	542	343	-	-	-	343	-
A51220	Vacation payout	-	-	109	-	-	-	-	-
A51240	Opt Out Premium	-	-	577	-	-	-	-	-
<b>AH5X Personnel</b>		<b>43,139</b>	<b>44,694</b>	<b>35,984</b>	<b>49,440</b>	<b>49,440</b>	<b>39,764</b>	<b>49,621</b>	<b>-</b>
A61010	Office Supplies	1,486	1,017	-	800	800	-	150	150
A61080	Food and Provisions	937	675	583	1,500	1,500	6	150	150
<b>AH6X Commodities</b>		<b>2,423</b>	<b>1,692</b>	<b>583</b>	<b>2,300</b>	<b>2,300</b>	<b>6</b>	<b>300</b>	<b>300</b>
A74080	H/L/D Employee Benefits	7,981	8,153	1,562	20,440	20,440	18,188	23,241	-
A74100	Retirement Benefits/FICA	3,232	3,349	2,734	3,782	3,782	2,775	3,770	-
A74110	Retirement Benefits/IMRF	4,408	4,421	2,868	4,820	4,820	3,475	4,686	-
<b>AH74X Benefits</b>		<b>15,620</b>	<b>15,923</b>	<b>7,164</b>	<b>29,043</b>	<b>29,043</b>	<b>24,438</b>	<b>31,697</b>	<b>-</b>
A71150	Consultants	6,650	6,600	3,450	30,000	30,000	-	7,500	7,500
A71325	Polygraph Fees	13,218	10,425	8,800	20,000	20,000	6,880	15,000	15,000
A71415	Recruitment	103	61	-	1,000	1,000	-	-	-
A71450	Mileage Reimbursement	2,510	1,239	1,168	2,500	2,500	908	1,402	1,402
A71470	Employee Relations	24	-	-	25	-	-	-	-
A71490	Employment Ads-Help Wanted	2,661	1,247	-	4,000	4,000	-	-	-
A71500	Trips And Training	-	-	-	500	500	-	-	-
A71810	Dues And Subscriptions	397	59	-	500	500	-	-	-
A71950	Cellular Phones	127	590	727	-	-	280	1,106	1,106
A72510	Building Rentals	-	-	850	-	-	-	850	850
A72520	Record Storage	-	313	105	-	-	79	105	105
A72970	Per Diem Fees	16,230	9,036	7,616	15,000	15,000	6,390	8,500	8,500
<b>AH7X Contractuals</b>		<b>41,920</b>	<b>29,570</b>	<b>22,715</b>	<b>73,525</b>	<b>73,500</b>	<b>14,537</b>	<b>34,463</b>	<b>34,463</b>
<b>AHEX Total Expenses</b>		<b>103,102</b>	<b>91,879</b>	<b>66,446</b>	<b>154,308</b>	<b>154,283</b>	<b>78,746</b>	<b>116,081</b>	<b>34,763</b>





## Law and Judicial Committee

# State's Attorney

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	93,087	83,000	83,000	41,000	(42,000)	-51%
A45X Intergovernmental	1,531,121	1,525,411	1,632,838	1,583,583	58,173	4%
A46X Charges for Services	240,984	180,000	180,000	203,450	23,450	13%
AHM Miscellaneous	145	250	250	200	(50)	-20%
<b>AH4X Total Revenue</b>	<b>1,865,336</b>	<b>1,788,661</b>	<b>1,896,088</b>	<b>1,828,233</b>	<b>39,573</b>	<b>2%</b>
AH5X Personnel	10,546,076	11,074,125	11,074,125	11,170,725	96,600	1%
AH6X Commodities	116,155	139,417	113,127	87,842	(51,575)	-37%
AH74X Benefits	3,607,709	4,084,570	4,084,570	4,246,591	162,022	4%
AH7X Contractuals	587,701	667,777	616,355	392,201	(275,576)	-41%
AH8X Capital Expenditures	0	23,593	19,093	0	(23,593)	-100%
<b>AHEX Total Expenses</b>	<b>14,857,641</b>	<b>15,989,482</b>	<b>15,907,270</b>	<b>15,897,359</b>	<b>(92,123)</b>	<b>-1%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	129	131	131
Part Time	7	9	9

### BUDGET HIGHLIGHTS

- ↓ There is an almost \$100,000 decrease in State Grants (45333).
- ↑ Pay and salary expenses (5X) increased by approximately \$100,000 between FY2020's Adopted Budget and FY2020.
- ↓ Contractuals decreased by \$275,576 between FY2020's Adopted Budget and FY2020.

### ACCOMPLISHMENTS:

- ❖ Successfully navigated through the pandemic. The State's Attorney's Office remained open providing assistance to County government clients and leadership, law enforcement, victims, children, and citizens of Lake County. The Lake County Children's Advocacy Center served over 200 children by providing forensic interviews and served an additional 100 children through virtual support groups.
- ❖ Received \$200,000 from the State of Illinois, Capital Bill Grant, Build Illinois Bond Fund, for the Lake County Children's Advocacy Center expansion project to include a medical facility to accommodate specialized medical evaluation and treatment services for child victims of sexual assault and physical abuse and community room to accommodate families, support groups and youth activities.
- ❖ Lake County Children's Advocacy Center (LCCAC) completed the National Children's Alliance (NCA) re-accreditation review, in collaboration with the Children's Advocacy Center of Illinois (CACI). Re-accreditation is required every five years. The

LCCAC has been recommended for re-accreditation to the National Children’s Alliance. Final confirmation of re-accreditation is expected in October at the NCA Board of Directors meeting.

- ❖ Lake County received High Intensity Drug Trafficking Area (HIDTA) Designation and funding. The HIDTA Program facilitates coordination among federal, state, and local law enforcement partners focused on disrupting and dismantling drug trafficking organizations. Program provides enhanced law enforcement intelligence sharing and coordinated strategies to maximize use of available resources.
- ❖ Youth Ambassador Board, comprised of approximately 50 youth from throughout Lake County, participated in forums with community leaders on “making a difference,” career planning, domestic violence and cybercrime prevention. YAB members assisted in various volunteer activities, fundraising and community awareness events.

#### GOALS:

- ❖ Establish an “A Way Out”/Mental Health Respite Center.
- ❖ Provide required medical evaluations of children at the Lake County Children’s Advocacy Center to collect and document forensically significant information and to help ensure the health, safety and well-being of the children.
- ❖ Adapt to the COVID-19 pandemic and modify services and outreach to children in Lake County to ensure children are provided with the necessary crisis intervention, safety planning, community referrals, and necessary support by enhancing virtual applications.
- ❖ Receive CALEA (Commission on Accreditation for Law Enforcement Agencies) accreditation of SAO Special Investigations Division.
- ❖ Increase participation in diversion programs.
- ❖ Meet the ongoing technology, financial, and workload challenges facing the SAO Cyber Laboratory/Division.
- ❖ Continue employee diversity recruitment strategies.

#### PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Projected	FY2020 Projected
Children’s Advocacy Center: Children Interviewed*	615	597	699	985	929	900

\* 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A43060	Overweight Fees - States Attorney	1,114	2,046	835	3,000	3,000	188	1,000	1,000
A43110	Collection Fees	72,476	78,608	92,252	80,000	80,000	93,809	40,000	40,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>73,590</b>	<b>80,654</b>	<b>93,087</b>	<b>83,000</b>	<b>83,000</b>	<b>93,997</b>	<b>41,000</b>	<b>41,000</b>
A45020	All Other Salary Reimbursement	125,657	88,319	53,459	61,115	61,115	-	39,853	39,853
A45140	Child Support IV-D Reimb	716,705	624,677	616,489	610,000	610,000	276,596	671,000	671,000
A45280	Salary Reimbursement	144,677	146,203	149,829	151,306	151,306	115,315	163,560	163,560
A45330	Grants - Other	12,343	5,934	5,326	-	-	-	5,326	5,326
A45333	Grants - State	62,145	52,781	83,301	115,380	215,380	80,798	121,094	121,094
A45334	Grants - Federal	556,991	537,121	566,365	536,936	544,364	319,541	420,897	420,897
A45350	Other State Funds	6,000	6,000	6,000	5,215	5,215	4,500	6,000	6,000
A45400	Revenue From Other Government Bodies	177,101	136,959	-	37,704	37,704	-	-	-
A45970	Transfers from Agency Funds	-	-	50,352	7,755	7,755	-	155,854	155,854
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,801,619</b>	<b>1,597,995</b>	<b>1,531,121</b>	<b>1,525,411</b>	<b>1,632,838</b>	<b>796,750</b>	<b>1,583,583</b>	<b>1,583,583</b>
A46010	Fees	55,767	68,857	67,533	80,000	80,000	26,061	30,000	30,000
A46250	States Attorneys Fees	101,645	95,072	173,450	100,000	100,000	162,535	100,000	173,450
<b>A46X</b>	<b>Charges for Services</b>	<b>157,413</b>	<b>163,929</b>	<b>240,984</b>	<b>180,000</b>	<b>180,000</b>	<b>188,596</b>	<b>130,000</b>	<b>203,450</b>
A49910	All Other Miscellaneous Revenue	297	4,775	145	250	250	142	200	200
<b>AHM</b>	<b>Miscellaneous .</b>	<b>297</b>	<b>4,775</b>	<b>145</b>	<b>250</b>	<b>250</b>	<b>142</b>	<b>200</b>	<b>200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,032,918</b>	<b>1,847,352</b>	<b>1,865,336</b>	<b>1,788,661</b>	<b>1,896,088</b>	<b>1,079,485</b>	<b>1,754,783</b>	<b>1,828,233</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund State's Attorney\_M33X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	9,898,202	10,158,562	10,223,707	10,832,879	10,832,879	8,385,192	10,759,777	10,759,777
A51120	Permanent PT Salaries/Wages	251,942	236,970	269,971	364,765	364,765	237,851	380,528	380,528
A51135	Payroll Contingency	-	-	-	-184,000	-184,000	-	-	-
A51140	Overtime Salaries And Wages	40	-	17	-	-	-	-	-
A51180	Special Pay	4,420	9,102	8,001	32,220	32,220	6,400	12,120	12,120
A51210	Performance Appraisals	2,903	397	826	-	-	4,204	-	-
A51220	Vacation payout	33,902	73,153	29,132	-	-	7,657	-	-
A51230	Sick Payout	16,250	76,102	-	-	-	12,053	-	-
A51240	Opt Out Premium	18,922	18,230	14,423	22,500	22,500	10,384	13,500	13,500
A51260	Incentive payments	54,791	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	5,760	5,760	3,275	4,800	4,800
<b>AH5X Personnel</b>		<b>10,281,372</b>	<b>10,572,517</b>	<b>10,546,076</b>	<b>11,074,125</b>	<b>11,074,125</b>	<b>8,667,015</b>	<b>11,170,725</b>	<b>11,170,725</b>
A61010	Office Supplies	13,365	15,199	15,515	18,700	14,025	6,891	13,842	13,842
A61020	Computer Supplies	4,119	1,164	5,449	6,500	6,500	640	4,000	4,000
A61030	Books Manuals And Periodicals	28,450	27,967	29,697	24,500	24,500	16,358	23,000	23,000
A61040	Operational Supplies	41,495	73,770	59,339	74,205	57,244	20,619	41,000	41,000
A65090	Gasoline	10,046	11,815	6,155	15,512	10,858	3,937	6,000	6,000
<b>AH6X Commodities</b>		<b>97,475</b>	<b>129,915</b>	<b>116,155</b>	<b>139,417</b>	<b>113,127</b>	<b>48,446</b>	<b>87,842</b>	<b>87,842</b>
A74080	H/L/D Employee Benefits	1,936,356	1,967,177	2,071,362	2,159,694	2,159,694	1,774,413	2,343,075	2,343,075
A74100	Retirement Benefits/FICA	741,074	760,424	756,324	847,573	847,573	620,616	851,101	851,101
A74110	Retirement Benefits/IMRF	999,797	991,364	780,023	1,077,303	1,077,303	758,606	1,052,416	1,052,416
<b>AH74X Benefits</b>		<b>3,677,227</b>	<b>3,718,965</b>	<b>3,607,709</b>	<b>4,084,570</b>	<b>4,084,570</b>	<b>3,153,634</b>	<b>4,246,591</b>	<b>4,246,591</b>
A71120	Interpreters	3,806	3,075	8,913	10,000	10,000	4,970	10,000	10,000
A71140	Legal Services	140,389	137,982	106,638	28,800	28,800	53,168	-	-
A71150	Consultants	23,861	23,701	55,046	122,468	111,576	10,671	45,000	45,000
A71230	Software & Online Services	-	6,727	8,679	34,700	17,350	89	5,420	5,420
A71250	Document Imaging	27,300	-	-	-	-	-	-	-
A71450	Mileage Reimbursement	3,564	3,790	4,846	6,000	4,200	547	3,000	3,000
A71470	Employee Relations	3,326	3,771	3,130	3,425	3,000	3,072	-	-
A71500	Trips And Training	42,622	35,344	43,897	48,000	14,328	9,485	6,000	6,000
A71810	Dues And Subscriptions	3,986	4,770	6,058	26,484	26,484	25,301	29,965	29,965
A71830	Transcripts	61,344	62,047	56,679	70,800	63,800	36,657	50,000	50,000
A71840	Publications & Legal Notices	5,102	5,513	4,794	9,000	7,200	4,347	5,000	5,000
A71950	Cellular Phones	14,607	16,310	16,004	24,920	24,920	12,050	17,935	17,935
A71955	Cell Phone Allowance	4,240	4,695	5,100	-	-	425	-	-
A71960	Data/Telecommunications	10,555	11,847	14,961	21,706	21,706	8,252	21,706	21,706
A71965	Radio Fees	4,212	4,524	4,680	4,212	4,212	3,588	4,212	4,212
A71970	Courier Services	2,895	2,581	3,246	3,000	2,250	1,215	2,500	2,500
A72020	Investigative Expense	756	171	250	1,000	800	-	250	250
A72210	Motor Vehicle Maintenance & Repairs	7,644	6,076	9,610	7,000	7,000	4,738	4,500	4,500
A72280	Equipment Maintenance	-	-	-	400	400	-	-	-
A72520	Record Storage	56,300	64,282	61,190	59,902	59,902	45,416	59,902	59,902
A72530	Equipment Rental	24,540	27,035	27,174	34,110	34,110	22,587	29,715	29,715
A72820	Postage	99	150	268	350	350	38	100	100

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund State's Attorney\_M33X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72960	Witness Fees	14,337	8,683	9,302	20,500	20,500	11	10,000	10,000
A79940	Miscell Contractual Services	107,662	98,327	93,644	103,950	97,462	92,596	64,500	64,500
A79950	All Other Miscellaneous	40,123	52,065	43,594	27,050	56,005	14,556	22,496	22,496
<b>AH7X</b>	<b>Contractuals</b>	<b>603,273</b>	<b>583,464</b>	<b>587,701</b>	<b>667,777</b>	<b>616,355</b>	<b>353,777</b>	<b>392,201</b>	<b>392,201</b>
A84030	Computer Equipment	-	-	-	12,218	12,218	-	-	-
A84060	Furniture And Office Equipment	-	-	-	11,375	6,875	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,593</b>	<b>19,093</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEx</b>	<b>Total Expenses</b>	<b>14,659,346</b>	<b>15,004,860</b>	<b>14,857,641</b>	<b>15,989,482</b>	<b>15,907,270</b>	<b>12,222,872</b>	<b>15,897,359</b>	<b>15,897,359</b>



## Financial and Administrative Committee

# Treasurer

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	3,216,289	3,125,000	3,125,000	3,216,289	91,289	3%
A49X Transfers	26,800	26,800	26,800	106,035	79,235	296%
AHM Miscellaneous	7,070,992	3,504,400	3,504,400	2,101,735	(1,402,665)	-40%
<b>AH4X Total Revenue</b>	<b>10,314,081</b>	<b>6,656,200</b>	<b>6,656,200</b>	<b>5,424,059</b>	<b>(1,232,141)</b>	<b>-19%</b>
AH5X Personnel	888,533	942,424	942,424	979,695	37,271	4%
AH6X Commodities	7,576	11,750	11,750	7,576	(4,174)	-36%
AH74X Benefits	321,068	329,397	329,397	394,512	65,115	20%
AH7X Contractuals	88,621	79,760	71,521	86,610	6,850	9%
<b>AH6X Total Expenses</b>	<b>1,305,798</b>	<b>1,363,331</b>	<b>1,355,092</b>	<b>1,468,393</b>	<b>105,062</b>	<b>8%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	15	16	16
Part Time	0	1	1

### HIGHLIGHTS:

- ↑ Transfer revenue increased as the Treasurer is paying for larger a portion of an employees' salaries and benefits out of the Tax Sale Automation Fund to account for the work done on behalf of the tax sale.
- ↓ There is a \$1.5 million dollar decrease in interest revenue for FY2021 due to lower interest rates.



# Lake County Revenue Budget Comparison Report - Five Year History

F101 General Fund Treasurer\_M20X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41130	Penalty Cost & Interest On Collect	3,367,623	2,972,768	3,126,244	3,000,000	3,000,000	-	3,126,244	3,126,244
A41150	Tax Sale/Redemption P I & Cost	124,999	53,495	90,045	125,000	125,000	-	90,045	90,045
<b>A41X</b>	<b>Taxes</b>	<b>3,492,622</b>	<b>3,026,262</b>	<b>3,216,289</b>	<b>3,125,000</b>	<b>3,125,000</b>	<b>-</b>	<b>3,216,289</b>	<b>3,216,289</b>
A49920	Transfers From Other Funds	26,800	26,800	26,800	26,800	26,800	-	106,035	106,035
<b>A49X</b>	<b>Transfers</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>-</b>	<b>106,035</b>	<b>106,035</b>
A48010	Interest	1,969,502	1,955,288	6,672,869	3,500,000	3,500,000	3,834,066	2,000,000	2,000,000
A48011	1st Midwest Bank Interest Earned	3,117	258,369	396,388	2,400	2,400	50,932	100,000	100,000
A49910	All Other Miscellaneous Revenue	1,905	1,250	1,735	2,000	2,000	1,378	1,735	1,735
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,974,524</b>	<b>2,214,907</b>	<b>7,070,992</b>	<b>3,504,400</b>	<b>3,504,400</b>	<b>3,886,376</b>	<b>2,101,735</b>	<b>2,101,735</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,493,946</b>	<b>5,267,969</b>	<b>10,314,081</b>	<b>6,656,200</b>	<b>6,656,200</b>	<b>3,886,376</b>	<b>5,424,059</b>	<b>5,424,059</b>

# Lake County Expense Budget Comparison Report - Five Year History

F101 General Fund Treasurer\_M20X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	926,314	886,050	835,790	938,374	938,374	719,499	963,195	978,195
A51120	Permanent PT Salaries/Wages	-	-	29,843	36,050	36,050	17,929	-	-
A51135	Payroll Contingency	-	-	-	-45,000	-45,000	-	-	-
A51140	Overtime Salaries And Wages	-	-	60	-	-	-	-	-
A51160	Holiday Pay	523	-	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	11,086	10,000	10,000	-	-	-
A51210	Performance Appraisals	1,392	-	-	-	-	-	-	-
A51220	Vacation payout	10,153	6,733	2,587	-	-	10,158	-	-
A51230	Sick Payout	-	-	6,802	-	-	5,079	-	-
A51240	Opt Out Premium	2,019	2,019	2,365	3,000	3,000	1,211	1,500	1,500
A51260	Incentive payments	27,219	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>967,621</b>	<b>894,802</b>	<b>888,533</b>	<b>942,424</b>	<b>942,424</b>	<b>753,877</b>	<b>964,695</b>	<b>979,695</b>
A61010	Office Supplies	-	-	631	750	750	-	631	631
A61040	Operational Supplies	5,779	13,327	6,944	11,000	11,000	922	6,944	6,944
<b>AH6X Commodities</b>		<b>5,779</b>	<b>13,327</b>	<b>7,576</b>	<b>11,750</b>	<b>11,750</b>	<b>922</b>	<b>7,576</b>	<b>7,576</b>
A74080	H/L/D Employee Benefits	193,207	182,724	192,732	169,036	169,036	174,976	220,615	226,396
A74100	Retirement Benefits/FICA	70,990	66,145	63,496	72,567	72,567	54,347	73,799	74,947
A74110	Retirement Benefits/IMRF	92,962	87,696	64,840	87,794	87,794	67,623	91,743	93,169
<b>AH74X Benefits</b>		<b>357,160</b>	<b>336,565</b>	<b>321,068</b>	<b>329,397</b>	<b>329,397</b>	<b>296,946</b>	<b>386,157</b>	<b>394,512</b>
A71140	Legal Services	2,517	82	31	2,500	2,500	-	-	-
A71450	Mileage Reimbursement	487	-	770	400	400	-	770	770
A71470	Employee Relations	148	-	173	400	-	-	160	160
A71500	Trips And Training	1,296	-	530	1,500	261	261	530	530
A71810	Dues And Subscriptions	1,780	1,694	1,255	1,500	1,500	-	1,255	1,255
A71840	Publications & Legal Notices	9,988	10,341	13,391	12,500	12,500	-	13,391	13,391
A71950	Cellular Phones	1,502	1,654	110	1,600	-	-	-	-
A71970	Courier Services	4,504	4,034	3,049	3,960	3,960	2,104	3,049	3,049
A72280	Equipment Maintenance	1,851	918	1,424	600	600	659	1,424	1,424
A72530	Equipment Rental	1,126	1,139	1,335	1,500	1,500	270	1,335	1,335
A72540	Vehicle Leases	-	-	135	-	-	-	-	-
A72815	Bank Service Charges	1,427	1,111	-	1,200	1,200	-	-	-
A72830	Printing Services	47,797	66,460	63,885	52,000	47,000	38,278	63,885	63,885
A72840	Temporary Employment Services	-	-	1,722	-	-	-	-	-
A79940	Miscell Contractual Services	1,675	977	813	100	100	925	813	813
<b>AH7X Contractuals</b>		<b>76,098</b>	<b>88,410</b>	<b>88,621</b>	<b>79,760</b>	<b>71,521</b>	<b>42,496</b>	<b>86,610</b>	<b>86,610</b>
<b>AHEX Total Expenses</b>		<b>1,406,658</b>	<b>1,333,104</b>	<b>1,305,798</b>	<b>1,363,331</b>	<b>1,355,092</b>	<b>1,094,241</b>	<b>1,445,038</b>	<b>1,468,393</b>

# *Other Property Tax Funds*

*2021 Recommended Budget*

## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	3,889,746	3,952,500	3,952,500	3,952,500	0	0%
AHM Miscellaneous	46,648	15,151	15,151	14,545	(606)	-4%
<b>AH4X Total Revenue</b>	<b>3,936,394</b>	<b>3,967,651</b>	<b>3,967,651</b>	<b>3,967,045</b>	<b>(606)</b>	<b>0%</b>
AH7X Contractuals	86,028	87,600	87,600	92,100	4,500	5%
AH8X Capital Expenditures	4,871,429	3,783,110	7,330,653	3,825,504	42,394	1%
<b>AH8X Total Expenses</b>	<b>4,957,457</b>	<b>3,870,710</b>	<b>7,418,253</b>	<b>3,917,604</b>	<b>46,894</b>	<b>1%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F232 Bridge Tax Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	3,887,708	3,889,379	3,888,715	3,952,500	3,952,500	3,085,355	3,903,059	3,952,500
A41110	Prior Year Property Taxes	1,641	2,580	1,030	-	-	-	-	-
A41120	TIF Districts Property Taxes	6,047	5,802	-	-	-	5,754	-	-
<b>A41X</b>	<b>Taxes</b>	<b>3,895,395</b>	<b>3,897,761</b>	<b>3,889,746</b>	<b>3,952,500</b>	<b>3,952,500</b>	<b>3,091,110</b>	<b>3,903,059</b>	<b>3,952,500</b>
A45150	Highway Dept Rent Right Of Way	100	-	-	-	-	-	-	-
A45400	Revenue From Other Government Bodies	25,596	336,612	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>25,696</b>	<b>336,612</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	12,683	8,219	46,648	15,151	15,151	-	14,545	14,545
<b>AHM</b>	<b>Miscellaneous</b>	<b>12,683</b>	<b>8,219</b>	<b>46,648</b>	<b>15,151</b>	<b>15,151</b>	<b>-</b>	<b>14,545</b>	<b>14,545</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>3,933,774</b>	<b>4,242,592</b>	<b>3,936,394</b>	<b>3,967,651</b>	<b>3,967,651</b>	<b>3,091,110</b>	<b>3,917,604</b>	<b>3,967,045</b>

# Lake County Expense Budget Comparison Report - Five Year History

F232 Bridge Tax Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71150	Consultants	58,035	47,114	86,028	87,600	87,600	22,393	92,100	92,100
<b>AH7X</b>	<b>Contractuals</b>	<b>58,035</b>	<b>47,114</b>	<b>86,028</b>	<b>87,600</b>	<b>87,600</b>	<b>22,393</b>	<b>92,100</b>	<b>92,100</b>
A85020	Roads & Road Constr & Maintenance	3,447,990	3,214,101	4,871,429	3,783,110	7,330,653	3,246,398	3,825,504	3,825,504
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>3,447,990</b>	<b>3,214,101</b>	<b>4,871,429</b>	<b>3,783,110</b>	<b>7,330,653</b>	<b>3,246,398</b>	<b>3,825,504</b>	<b>3,825,504</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>3,506,025</b>	<b>3,261,215</b>	<b>4,957,457</b>	<b>3,870,710</b>	<b>7,418,253</b>	<b>3,268,790</b>	<b>3,917,604</b>	<b>3,917,604</b>



## Public Works, Planning & 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	14,949,336	19,500,000	19,500,000	22,500,000	3,000,000	15%
A45X Intergovernmental	601,720	491,496	491,496	492,496	1,000	0%
A46X Charges for Services	1,991,431	2,134,909	2,134,909	1,927,610	(207,299)	-10%
A49X Transfers	2,481,106	2,751,950	2,751,950	3,680,998	929,048	34%
AHM Miscellaneous	76,876	77,213	77,213	91,822	14,609	19%
<b>AH4X Total Revenue</b>	<b>20,100,470</b>	<b>24,955,568</b>	<b>24,955,568</b>	<b>28,692,926</b>	<b>3,737,357</b>	<b>15%</b>
AH5X Personnel	11,237,549	11,605,056	11,225,398	11,700,499	95,443	1%
AH6X Commodities	2,063,826	2,334,241	1,929,657	1,990,713	(343,528)	-15%
AH74X Benefits	3,713,696	4,047,856	4,028,707	4,481,559	433,702	11%
AH7X Contractuals	2,271,815	3,066,103	2,984,899	2,315,421	(750,682)	-24%
AH8X Capital Expenditures	1,081,218	1,561,685	1,396,348	1,038,769	(522,916)	-33%
<b>AH6X Total Expenses</b>	<b>20,368,104</b>	<b>22,614,942</b>	<b>21,565,010</b>	<b>21,526,961</b>	<b>(1,087,981)</b>	<b>-5%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	127	127	127
Part Time	21	21	17

### BUDGET HIGHLIGHTS:

- ❖ One position is being held vacant and unfunded for FY2021. Part time headcount decreased due to less temporary intern positions.
- ⬆ There is an approximately \$930,000 increase in Transfers From Other Funds (49920) from the ¼% Sales Tax for Transportation which mostly represents salaries and benefits for six additional staff members.
- ⬇ Regular salaries and wages are down \$131,674 from the Adopted FY2020 Budget.
- ⬆ Overtime (51140) has increased by \$68,393 from the Adopted FY2020 Budget.
- ⬇ From the Adopted FY2020 Budget, Gasoline (65090) decreased by \$170,638 and Diesel (65100) costs decreased by \$68,149. The FY2020 Modified Budget for these lines was reduced significantly. These projections are based on Lake County's analysis of the Department of Energy's data and historical trends showing lower prices.
- ⬇ Capital expenditures (8X) are significantly less than FY2020, as replacements were prioritized.



## ACCOMPLISHMENTS:

- ❖ Updated the 5-Year Transportation Improvement Plan to program new funding made available through the REBUILD Illinois Capital Bill, which includes new state-shared motor fuel tax and state transportation bonds.
- ❖ Secured state grant funding (\$470k) to conduct a Single Occupancy Vehicle Reduction study, which will investigate alternate ways to mitigate congestion during peak travel times in Lake County (MY Commute Lake County study).
- ❖ Secured 80% (\$25.2M) federal funding for Quentin Rd (US 12 to IL 22) reconstruction improvements.
- ❖ Secured 80% (\$20.1M) federal funding for the Weiland Rd (Lake Cook Rd to Aptakisic Rd) reconstruction project.
- ❖ Secured 80% (\$6.1M) federal funding for the Hart Rd at US Route 14 intersection improvement to enhance operations, safety, and non-motorized travel accommodations.
- ❖ Secured \$12M in Illinois Commerce Commission Grade Crossing Protection funding for the Old McHenry Rd/CNRR grade separation project.
- ❖ Received the APWA Project of the Year Award (\$5-25M Category) for the Grand Ave and Hunt Club Rd intersection improvement project that improved safety and operations at one the busiest intersections in Lake County.
- ❖ Completed the Milburn Bypass realignment of US Route 45 – a 25-year effort finally concluded through partnerships with state and local agencies and elected officials at all levels of government.
- ❖ Completed the Hutchins Rd bridge replacement over Mill Creek with a new single-span structure that is 2.5 feet higher than the old bridge and provides better drainage and flood protection.
- ❖ Within one week of the Governor’s March ‘Stay at Home Order’, a system-wide retiming of all traffic signals (600+) was implemented to improve traffic operations across Lake County. LCDOT also retimed traffic signals for Highland Park, IDOT, and Cook County.
- ❖ Downsized the DOT fleet with the elimination of two (2) sedan vehicles.

## GOALS:

- ❖ Implement the 2021 Construction Program.
- ❖ Update the 5-Year Transportation Improvement Program considering revenue impacts resulting from the ongoing health crisis.
- ❖ Complete the Single Occupancy Vehicle Reduction Study (MY Commute Lake County) that will seek feedback from transportation professionals, elected officials, businesses, and the public on ways to mitigate congestion during peak travel times and reduce tailpipe carbon emissions.
- ❖ Complete Bike Path Wayfinding Study and begin implementation of new signage system along LCDOT bike routes.
- ❖ Acquire federal funding for the construction of Patriot Path, a proposed 5.5 mile path along IL Route 137 that will create a regional connection between the Des Plaines River Trail and Robert McClory Bike Path.

## PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projection	FY2021 Target
Major Access Permit Review Comment Responses Issued Within 15 Days	86%	85%	88%	88%	90%	95%
Number of Intergovernmental or Interagency Agreements Executed	36	47	37	33	36	30
Average Lane Miles Maintained Per Snow and Ice Control Route	32.14	32.58	32.65	32.86	33.00	33.00
<b>Roadway Construction Projects...</b>						
County Highway Lane Miles Under Construction	220.6	224	240	264	261	200
...Completed Within 30 Days of Target Completion Date	78%	80%	67%	62%	72%	80%
...Completed Within 30-60 Days of Target Completion Date	6%	10%	22%	5%	0%	10%
...Completed More Than 60 Days After Target Completion Date	22%	10%	11%	33%	28%	10%
Actual Contract Bid Awards as A Percentage of Est. Construction Costs	95%	74%	77%	99%	76%	85%
Percentage Change in Construction Contract Amt. Due to Change Orders	1.1%	2.0%	3.4%	0%	1%	0%
<b>County Highway Bridges...</b>						
...With a Sufficiency Rating of 80 or Higher	94%	NA	84%	NA	83%	90%
...With a Sufficiency Rating of 50 or Higher	100%	NA	100%	NA	100%	100%
<b>Interconnected Arterial Travel Corridors</b>						
Traffic Signals Connected to the Lake County PASSAGE Network	581	602	610	622	638	660
Traffic Signal Travel Corridors Re-Timed	4	0	1	2	1	3
Percentage Decrease in Travel Time Achieved in Re-Timed Corridors	16%	0%	15%	8%	5%	5%

\*The methodology for calculating this measure has been changed to only include data for projects closed out in the fiscal year shown.

# Lake County Revenue Budget Comparison Report - Five Year History

F214 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	14,053,117	14,890,456	14,945,474	19,500,000	19,500,000	15,228,264	14,945,474	22,500,000
A41110	Prior Year Property Taxes	5,965	9,338	3,862	-	-	-	-	-
A41120	TIF Districts Property Taxes	21,860	22,212	-	-	-	22,114	-	-
<b>A41X</b>	<b>Taxes</b>	<b>14,080,941</b>	<b>14,922,006</b>	<b>14,949,336</b>	<b>19,500,000</b>	<b>19,500,000</b>	<b>15,250,379</b>	<b>14,945,474</b>	<b>22,500,000</b>
A45150	Highway Dept Rent Right Of Way	59,053	38,501	47,139	46,163	46,163	27,168	22,163	22,163
A45340	Other Federal Funds	205,975	146,700	194,761	170,333	170,333	54,465	170,333	170,333
A45390	Revenue From Townships	46,193	55,518	94,264	75,000	75,000	-	75,000	75,000
A45400	Revenue From Other Government Bodies	215,938	236,987	264,075	200,000	200,000	146,276	225,000	225,000
A45410	DOT Signs and Markings Revenue	-	-	1,481	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>527,159</b>	<b>477,707</b>	<b>601,720</b>	<b>491,496</b>	<b>491,496</b>	<b>227,909</b>	<b>492,496</b>	<b>492,496</b>
A46630	Highway-Motor Equipment Service	602,760	513,089	584,867	736,416	736,416	500,064	606,220	606,220
A46650	Highway Permit Fees	63,925	72,600	43,500	60,000	60,000	12,325	50,000	50,000
A46660	Highway Truck Fees	157,570	204,806	242,935	150,000	150,000	180,855	200,000	200,000
A46670	Utility Fees	250,375	234,575	302,700	250,000	250,000	214,709	250,000	250,000
A46830	Service Station	704,071	763,757	817,430	938,493	938,493	394,531	821,390	821,390
<b>A46X</b>	<b>Charges for Services</b>	<b>1,778,700</b>	<b>1,788,826</b>	<b>1,991,431</b>	<b>2,134,909</b>	<b>2,134,909</b>	<b>1,302,484</b>	<b>1,927,610</b>	<b>1,927,610</b>
A49920	Transfers From Other Funds	2,514,526	2,605,444	2,481,106	2,751,950	2,751,950	1,356,667	1,998,928	3,680,998
<b>A49X</b>	<b>Transfers</b>	<b>2,514,526</b>	<b>2,605,444</b>	<b>2,481,106</b>	<b>2,751,950</b>	<b>2,751,950</b>	<b>1,356,667</b>	<b>1,998,928</b>	<b>3,680,998</b>
A48010	Interest	8,311	7,215	24,042	4,713	4,713	-	24,822	24,822
A48110	Subdivision Review Reimbursement	1,095	3,940	1,676	2,500	2,500	3,562	2,000	2,000
A48320	Proceeds From Sale Of Assets	70,996	48,479	40,030	50,000	50,000	74,666	50,000	50,000
A49910	All Other Miscellaneous Revenue	65,737	25,441	11,128	20,000	20,000	5,436	15,000	15,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>146,140</b>	<b>85,075</b>	<b>76,876</b>	<b>77,213</b>	<b>77,213</b>	<b>83,663</b>	<b>91,822</b>	<b>91,822</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>19,047,467</b>	<b>19,879,058</b>	<b>20,100,470</b>	<b>24,955,568</b>	<b>24,955,568</b>	<b>18,221,102</b>	<b>19,456,329</b>	<b>28,692,926</b>

# Lake County Expense Budget Comparison Report - Five Year History

F214 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	9,700,826	9,795,204	10,022,915	10,734,918	10,683,064	8,238,624	10,603,244	10,603,244
A51120	Permanent PT Salaries/Wages	-	-	-	-	-	720	-	-
A51135	Payroll Contingency	-	-	-	-299,000	-299,000	-	-	-105,000
A51140	Overtime Salaries And Wages	770,880	1,057,116	963,605	839,343	618,603	498,713	907,736	907,736
A51160	Holiday Pay	-	2,991	803	-	-	1,638	-	-
A51180	Special Pay	6,180	10,971	10,500	-	-	7,691	-	-
A51200	Temporary PT Salaries/Wages	245,974	257,433	218,290	315,096	208,031	174,836	282,819	282,819
A51210	Performance Appraisals	2,233	561	106	-	-	1,444	-	-
A51220	Vacation payout	66,362	39,313	12,503	-	-	13,592	-	-
A51230	Sick Payout	4,099	17,331	-	-	-	29,991	-	-
A51240	Opt Out Premium	6,404	10,846	8,827	12,000	12,000	7,500	9,000	9,000
A51260	Incentive payments	28,749	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	2,700	2,700	1,280	2,700	2,700
<b>AH5X Personnel</b>		<b>10,831,707</b>	<b>11,191,765</b>	<b>11,237,549</b>	<b>11,605,056</b>	<b>11,225,398</b>	<b>8,976,028</b>	<b>11,805,499</b>	<b>11,700,499</b>
A61010	Office Supplies	8,339	8,411	7,452	10,000	5,000	1,695	3,500	3,500
A61020	Computer Supplies	3,139	5,025	2,534	9,000	2,000	2,858	3,000	3,000
A61030	Books Manuals And Periodicals	1,490	1,379	1,269	1,500	500	1,139	300	300
A61040	Operational Supplies	19,647	28,288	8,959	13,000	13,000	3,925	11,500	11,500
A61060	Clothing And Uniforms	29,757	27,801	35,437	32,000	32,000	30,055	29,484	29,484
A63010	Building, Grounds Maintenance Supplies	42,210	56,174	45,288	55,000	55,000	37,096	45,000	45,000
A65040	Highway Maintenance and Supplies	18	-	-	-	-	-	-	-
A65050	Engineering Supplies	7,914	6,640	4,365	11,000	6,000	3,360	4,000	4,000
A65070	Automotive Parts	644,029	597,892	700,975	721,000	721,000	526,336	700,975	700,975
A65080	Shop Supplies	66,662	89,351	51,580	75,000	70,000	72,801	50,000	50,000
A65090	Gasoline	745,183	859,926	860,593	965,392	691,208	453,171	794,754	794,754
A65100	Diesel Fuel	247,945	328,933	296,891	366,349	263,949	162,969	298,200	298,200
A65110	Lubricants	63,148	75,586	48,484	75,000	70,000	41,444	50,000	50,000
A65180	Miscellaneous Commodities	58	-	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>1,879,538</b>	<b>2,085,407</b>	<b>2,063,826</b>	<b>2,334,241</b>	<b>1,929,657</b>	<b>1,336,850</b>	<b>1,990,713</b>	<b>1,990,713</b>
A74010	Health PPO Premium	-	-	4	-	-	-	-	-
A74080	H/L/D Employee Benefits	2,109,297	2,007,345	2,023,437	2,096,430	2,086,303	1,842,721	2,499,631	2,499,631
A74100	Retirement Benefits/FICA	809,826	833,854	837,121	884,788	880,821	670,595	903,121	895,121
A74110	Retirement Benefits/IMRF	1,064,990	1,066,762	853,134	1,066,638	1,061,582	816,639	1,095,807	1,086,807
<b>AH74X Benefits</b>		<b>3,984,113</b>	<b>3,907,961</b>	<b>3,713,696</b>	<b>4,047,856</b>	<b>4,028,707</b>	<b>3,329,955</b>	<b>4,498,559</b>	<b>4,481,559</b>
A71150	Consultants	6,875	-	128	5,000	2,500	-	-	-
A71220	Computer Services	91,551	114,581	103,751	143,178	143,178	102,642	165,024	165,024
A71330	Medical Fees	-	-	3,236	4,500	4,500	-	3,500	3,500
A71430	Tuition Reimbursement	-	-	-	8,000	4,000	-	4,000	4,000
A71470	Employee Relations	6,987	3,070	8,734	3,850	146	172	3,600	3,600
A71500	Trips And Training	62,248	70,328	74,083	110,635	75,635	18,665	53,644	53,644
A71810	Dues And Subscriptions	17,424	16,132	15,441	17,000	17,000	12,261	14,438	14,438
A71840	Publications & Legal Notices	5,995	5,412	7,044	7,000	7,000	3,569	7,000	7,000
A71910	Gas For Heating	44,199	48,171	40,169	80,462	80,462	42,796	45,000	45,000
A71920	Electricity	122,347	80,499	83,356	92,359	92,359	60,144	89,588	89,588

# Lake County Expense Budget Comparison Report - Five Year History

F214 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71930	Water And Sewer Charges	15,462	13,899	14,586	14,000	14,000	9,849	15,000	15,000
A71940	Telephone	10,468	6,860	5,495	10,000	10,000	892	5,500	5,500
A71950	Cellular Phones	42,686	43,908	40,210	44,000	44,000	23,737	46,330	46,330
A71955	Cell Phone Allowance .	225	900	1,060	-	-	115	-	-
A71960	Data/Telecommunications	32,921	34,698	37,600	34,000	34,000	30,562	37,000	37,000
A72210	Motor Vehicle Maintenance & Repairs	42,440	61,288	123,924	96,600	86,600	52,930	95,000	95,000
A72250	Bldg & Grounds Maintenance & Repairs	122,224	96,999	96,588	110,000	110,000	104,984	114,000	114,000
A72410	All Other Maintenance And Repairs	-	472	-	1,000	1,000	-	-	-
A72530	Equipment Rental	8,025	8,530	12,191	9,000	9,000	7,357	38,287	38,287
A72820	Postage	2,889	2,253	2,274	3,000	2,500	829	2,300	2,300
A72830	Printing Services	5,597	2,432	2,311	6,000	3,000	256	2,000	2,000
A72840	Temporary Employment Services	17,166	27,927	23,020	22,500	-	-	-	-
A73195	Indirect Cost Allocations	1,165,090	1,177,630	1,492,710	2,143,019	2,143,019	-	1,492,710	1,492,710
A79940	Miscell Contractual Services	24,269	26,236	28,258	26,000	26,000	270	25,500	25,500
A79950	All Other Miscellaneous	70,583	71,659	55,645	75,000	75,000	53,841	56,000	56,000
<b>AH7X Contractuals</b>		<b>1,917,669</b>	<b>1,913,884</b>	<b>2,271,815</b>	<b>3,066,103</b>	<b>2,984,899</b>	<b>525,872</b>	<b>2,315,421</b>	<b>2,315,421</b>
A81020	Right Of Way And Easements	136	137	153	500	500	151	155	155
A82010	Buildings And Structures	51,936	42,750	91,218	19,000	29,476	17,547	-	-
A83010	Motor Vehicles	91,547	43,708	-	116,000	154,619	192,413	-	1,000,000
A84010	Construction & Maintenance Equipment	906,529	942,961	862,491	1,185,000	1,005,563	511,851	-	-
A84030	Computer Equipment	70,592	63,458	121,878	238,685	203,690	164,073	-	38,614
A84060	Furniture And Office Equipment	1,241	-	5,477	2,500	2,500	-	-	-
A85020	Roads & Road Constr & Maintenance	1,500	-	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>1,123,481</b>	<b>1,093,014</b>	<b>1,081,218</b>	<b>1,561,685</b>	<b>1,396,348</b>	<b>886,035</b>	<b>155</b>	<b>1,038,769</b>
<b>AHEX Total Expenses</b>		<b>19,736,509</b>	<b>20,192,030</b>	<b>20,368,104</b>	<b>22,614,942</b>	<b>21,565,010</b>	<b>15,054,741</b>	<b>20,610,347</b>	<b>21,526,961</b>

## Financial and Administrative Committee

# FICA

**DEPARTMENT PURPOSE:** This fund is a dedicated property tax levy fund which provides for the County's share of Social Security and Medicare programs under the Federal Insurance Contributions Act. All employer contributions are paid from this fund, with the exception of contributions on behalf of enterprise and agency fund employees.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	10,963,508	11,500,000	11,500,000	10,000,090	(1,499,910)	-13%
AHM Miscellaneous	24,184	11,000	11,000	11,000	0	0%
<b>AH4X Total Revenue</b>	<b>10,987,692</b>	<b>11,511,000</b>	<b>11,511,000</b>	<b>10,011,090</b>	<b>(1,499,910)</b>	<b>-13%</b>
AH7X Contractuals	11,467,687	12,583,764	12,583,764	12,332,818	(250,946)	-2%
<b>AH7X Total Expenses</b>	<b>11,467,687</b>	<b>12,583,764</b>	<b>12,583,764</b>	<b>12,332,818</b>	<b>(250,946)</b>	<b>-2%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F202 FICA - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	10,951,827	9,964,721	10,960,700	11,500,000	11,500,000	8,977,701	11,500,000	10,000,000
A41110	Prior Year Property Taxes	4,826	7,273	2,807	-	-	-	90	90
A41120	TIF Districts Property Taxes	17,026	14,865	-	-	-	16,217	-	-
<b>A41X</b>	<b>Taxes</b>	<b>10,973,678</b>	<b>9,986,858</b>	<b>10,963,508</b>	<b>11,500,000</b>	<b>11,500,000</b>	<b>8,993,918</b>	<b>11,500,090</b>	<b>10,000,090</b>
A48010	Interest	7,416	17,569	21,822	8,500	8,500	-	8,500	8,500
A49910	All Other Miscellaneous Revenue	2,279	3,274	2,361	2,500	2,500	2,984	2,500	2,500
<b>AHM</b>	<b>Miscellaneous</b>	<b>9,695</b>	<b>20,843</b>	<b>24,184</b>	<b>11,000</b>	<b>11,000</b>	<b>2,984</b>	<b>11,000</b>	<b>11,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>10,983,374</b>	<b>10,007,701</b>	<b>10,987,692</b>	<b>11,511,000</b>	<b>11,511,000</b>	<b>8,996,902</b>	<b>11,511,090</b>	<b>10,011,090</b>

# Lake County Expense Budget Comparison Report - Five Year History

F202 FICA - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79920	Transfers Other Funds	11,066,287	11,164,276	11,467,687	12,583,764	12,583,764	8,452,364	12,750,920	12,332,818
<b>AH7X</b>	<b>Contractuals</b>	<b>11,066,287</b>	<b>11,164,276</b>	<b>11,467,687</b>	<b>12,583,764</b>	<b>12,583,764</b>	<b>8,452,364</b>	<b>12,750,920</b>	<b>12,332,818</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>11,066,287</b>	<b>11,164,276</b>	<b>11,467,687</b>	<b>12,583,764</b>	<b>12,583,764</b>	<b>8,452,364</b>	<b>12,750,920</b>	<b>12,332,818</b>





## Health and Community Services Committee

# Health Department

**DEPARTMENT PURPOSE:** The Lake County Health Department (LCHD) provides a comprehensive array of preventive and environmental health services, including outpatient medical, dental and mental health services. The LCHD was established by referendum in 1956 and is governed by a 12-member appointed Board of Health.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	17,441,120	12,000,000	12,000,000	8,000,000	(4,000,000)	-33%
A42X Licenses & Permits	2,139,752	2,230,097	2,230,097	2,138,590	(91,507)	-4%
A43X Fines and Forfeitures	29,492	32,000	32,000	29,492	(2,508)	-8%
A45X Intergovernmental	43,261,051	44,524,762	56,085,940	45,058,922	534,160	1%
A46X Charges for Services	3,705,494	3,526,923	3,526,923	3,794,361	267,438	8%
A49X Transfers	6,622,742	8,208,363	8,208,363	7,703,196	(505,167)	-6%
AHM Miscellaneous	352,425	157,258	257,258	198,011	40,753	26%
<b>AH4X Total Revenue</b>	<b>73,552,076</b>	<b>70,679,404</b>	<b>82,340,581</b>	<b>66,922,572</b>	<b>(3,756,832)</b>	<b>-5%</b>
AH5X Personnel	45,235,494	47,943,246	48,831,749	45,598,267	(2,344,978)	-5%
AH6X Commodities	2,298,428	2,717,773	3,207,517	2,663,673	(54,100)	-2%
AH74X Benefits	15,942,794	18,278,963	18,603,352	18,138,446	(140,517)	-1%
AH7X Contractuals	8,890,165	9,575,255	15,454,856	10,026,404	451,149	5%
AH8X Capital Expenditures	1,563,920	1,318,935	3,422,476	840,349	(478,586)	-36%
<b>AHEX Total Expenses</b>	<b>73,930,801</b>	<b>79,834,172</b>	<b>89,519,949</b>	<b>77,267,139</b>	<b>(2,567,033)</b>	<b>-3%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	789	803	785
Part Time	116	100	83

### BUDGET HIGHLIGHTS:

- ↓ For FY2021, the total position count in decreased by 35 positions: 18 FT, 17 PT. These reductions account for a \$1.67M reduction in FT wages and a \$603k reduction in PT wages.
- ↓ Revenues are decreased \$3.7M. This is largely due to a \$4M increase in 41100 – Property Taxes.
- ↑ Intergovernmental revenue increased by \$534,160.
- ↑ The largest increase is in 45170 – Community Health Center, by \$778,862, due to funding from CARES, Integrated Behavioral Health Funds, and Substance Abuse and Mental Health.
- ↓ The largest decrease is in 45320 – FQHC Illinois Department of Public Aid Reimbursement, by \$596,303, due to a decrease in the projected number of visits for this reimbursement type for both mental health and dental programs.
- ↑ Charges for Services increased by \$267,438 due to an increase in 47050 - insurance reimbursement. These increases are due to an increase in the number of visits and the amount received per encounter.
- ↑ Miscellaneous revenues increased by \$40,753.

- ❖ Expenses are decreased \$2.5M from FY2020.
- ↓ Commodities are decreased by \$54,100. The largest decrease is in 62040 – Drugs and Medicines, largely due to a lower cost for vaccines as more vaccines will be acquired through the Vaccine for Children program.
- ↑ Contractuals are increased by \$451,149. The largest increase is \$322,999 in 71620 – Laundry and Cleaning, due to changes made in response to COVID-19.
- ↓ Capital Expenditures are decreased by \$478,586, largely due to decreases in 85070 – All Other Capital Outlay.

#### **ACCOMPLISHMENTS:**

- ❖ From February 2020, or much of the fiscal year for 2020, the Health Department maintained a consistent and strong response to the COVID-19 pandemic. Staff were exceptional and performed roles and responsibilities that were at times well outside their usual roles to meet the tremendous demand for COVID-19 information and services that were required to address the pandemic.
- ❖ With Illinois Department of Public Health (IDPH) and other grant funding, hired 150 new case investigators and contact tracers to prevent the additional spread of COVID-19.
- ❖ Greatly expanded Telehealth for both behavioral and physical health to assure Lake County residents had access to care and to reduce COVID-19 risk to clients, patients and staff.
- ❖ Continued to expand behavioral health capacity by receiving new and additional grant funding.

#### **GOALS:**

- ❖ Continue to strongly respond to the COVID-19 pandemic, expanding contact tracing and performing and assisting with COVID-19 mass vaccination.
- ❖ Receive reaccreditation from The Joint Commission for Behavioral and Physical Health services.
- ❖ Continue to expand behavioral health capacity for unmet needs in Lake County.
- ❖ Implement the focus areas and objectives of the Board of Health and Governing Council approved strategic plan.

## PERFORMANCE MEASURES:

Goal	FY2016 Actual Perform	FY2017 Actual Perform	FY2018 Actual Perform	FY2019 Actual Perform	FY2020 Year-to- Date	FY2021 Target Perform
<b>Behavioral Health</b>						
The occupancy rate for the Addictions Treatment program will increase to 90%	83%	73%	78%	90%	40% (Closed ~ 6 months)	90%
<b>Primary Care</b>						
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%	25%	33%	34%	40%	50%
<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>						
Less than 25% of patients 18-75 years of age with diabetes who had hemoglobin A1c > 9.0% during the measurement period	30%	33%	37%	36%	38%	<25%
<b>Prevention</b>						
Zero new infection of HIV	3.7 per 100,000 population	5.0 per 100,000 population	4.4 per 100,000 population	5.5 per 100,000 population	3.0 per 100,000 population	0 per 100,000 population

# Lake County Revenue Budget Comparison Report - Five Year History

F210 Health Department Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Req Budget FY2021
A41100	Property Taxes	16,733,183	16,845,253	17,436,364	12,000,000	12,000,000	9,358,523	17,500,000	8,000,000
A41110	Prior Year Property Taxes	8,345	12,848	4,756	-	-	-	-	-
A41120	TIF Districts Property Taxes	26,074	25,128	-	-	-	25,800	-	-
<b>A41X Taxes</b>		<b>16,767,602</b>	<b>16,883,230</b>	<b>17,441,120</b>	<b>12,000,000</b>	<b>12,000,000</b>	<b>9,384,323</b>	<b>17,500,000</b>	<b>8,000,000</b>
A42100	ISD Pumpers Contractors License	16,835	16,273	16,622	16,558	16,558	17,011	17,071	17,071
A42101	Swimming Facilities License	79,468	81,195	81,760	83,364	83,364	82,735	105,165	105,165
A42105	Well and Septic Permits	282,567	294,551	270,182	306,451	306,451	257,259	280,131	280,131
A42115	Food Permits	1,695,548	1,753,169	1,771,188	1,823,724	1,823,724	1,668,413	1,736,223	1,736,223
<b>A42X Licenses &amp; Permits</b>		<b>2,074,417</b>	<b>2,145,188</b>	<b>2,139,752</b>	<b>2,230,097</b>	<b>2,230,097</b>	<b>2,025,418</b>	<b>2,138,590</b>	<b>2,138,590</b>
A43090	Rabies Fines And Penalties	30,179	32,187	29,492	32,000	32,000	24,915	29,492	29,492
<b>A43X Fines and Forfeitures</b>		<b>30,179</b>	<b>32,187</b>	<b>29,492</b>	<b>32,000</b>	<b>32,000</b>	<b>24,915</b>	<b>29,492</b>	<b>29,492</b>
A45155	Ecological Services	44,834	60,472	70,289	48,467	71,346	4,247	57,873	57,873
A45160	Behavioral Health Funds	115,000	115,000	115,000	98,428	98,428	73,821	97,533	97,533
A45165	Revenue from DHS fee for services	285,150	280,051	323,825	469,341	469,341	168,760	386,904	386,904
A45170	Community Health Center	4,850,576	5,931,946	5,053,450	4,687,748	7,408,475	4,857,800	5,466,610	5,466,610
A45190	Federal Bureau Prisons	1,306	-856	-	-	-	-	-	-
A45230	Medicare - FQHC Reimbursement	973,390	929,704	920,271	1,090,824	1,144,221	594,362	1,048,405	1,048,405
A45231	Managed Care Medicare	1,117,372	875,614	798,378	895,858	895,858	513,422	737,702	737,702
A45250	Illinois Public Aid	3,227,367	6,411,346	5,230,718	3,040,116	4,595,516	226,196	3,025,308	3,025,308
A45253	Medicaid MCO PMPM	1,079,087	764,550	679,160	514,087	514,087	558,466	365,888	365,888
A45254	DMH Medicaid	947,698	901,882	1,173,465	1,080,572	1,080,572	580,991	1,216,750	1,216,750
A45255	Illinois Department of Public Health	2,832,996	3,106,101	3,313,801	2,852,914	8,420,006	3,041,227	3,235,349	3,235,349
A45260	Medicare B	114,533	92,485	67,575	89,458	89,458	41,109	86,308	86,308
A45285	Managed Care - Medical	11,134,509	10,112,459	10,714,500	13,251,865	13,378,461	7,784,463	13,126,860	13,126,860
A45286	Managed Care - Dental	868,607	791,834	745,963	1,190,125	1,190,125	322,145	934,519	934,519
A45300	Grants - Department of Children & Family Services	257,917	283,366	250,530	271,527	271,527	183,244	271,527	271,527
A45310	Grants Department of Human Services	8,132,954	8,078,896	7,968,590	8,112,336	8,599,463	7,478,303	8,563,423	8,563,423
A45320	FQHC Illinois Department of Public Aid Reimbursement	1,789,009	2,103,941	1,925,376	3,029,830	3,031,126	1,192,281	2,433,527	2,433,527
A45330	Grants - Other	171,677	101,144	42,300	30,000	30,000	25,000	115,000	115,000
A45331	Grants - Municipal	337,644	351,859	303,975	250,000	250,000	152,007	219,000	219,000
A45333	Grants - State	138,743	129,665	118,782	91,492	92,434	669,574	91,492	91,492
A45334	Grants - Federal	315,904	874,499	1,602,184	1,809,928	2,485,414	1,196,993	1,300,692	1,300,692
A45335	Grants - Nonprofit	1,291,605	1,479,311	722,193	384,479	734,714	554,158	918,348	918,348
A45337	Revenue from DASA contract	749,916	593,547	672,204	526,716	526,716	259,763	682,367	682,367
A45340	Other Federal Funds	243,337	341,585	361,731	379,471	379,471	348,906	390,223	390,223
A45350	Other State Funds	40,778	46,256	48,056	48,578	48,578	76,124	48,578	48,578
A45370	Revenue From Counties	16,000	162,907	38,736	80,602	80,602	37,368	38,736	38,736
A45970	Transfers from Agency Funds	-	-	-	200,000	200,000	109,181	200,000	200,000
<b>A45X Intergovernmental</b>		<b>41,075,298</b>	<b>44,919,562</b>	<b>43,261,051</b>	<b>44,524,762</b>	<b>56,085,940</b>	<b>31,049,911</b>	<b>45,058,922</b>	<b>45,058,922</b>
A46010	Fees	172,705	169,704	151,985	167,939	167,939	82,226	156,026	156,026
A46420	Copy Charges	150	40	90	-	-	68	-	-
A46980	Dental Fees	353,308	394,856	293,874	350,914	350,914	127,442	290,249	290,249
A46985	Water Analysis Fee	72,096	67,694	74,807	68,180	68,180	44,701	74,416	74,416
A46990	Dental Reimbursement	5,617	7,628	423	-	-	54	-	-
A47050	Insurance Reimbursement	517,777	493,075	749,031	500,683	500,683	621,896	878,792	878,792
A47080	Well & Septic Fees	89,510	108,874	103,326	104,206	104,206	89,523	104,394	104,394
A47100	Rabies Control Fees Environment	1,022,092	1,218,501	1,395,390	1,432,814	1,432,814	1,354,075	1,432,814	1,432,814
A47170	Medical Reimbursements	36,902	28,763	43,191	12,400	12,400	13,504	15,389	15,389
A47180	Medical Fees	900,578	872,807	893,376	889,787	889,787	576,002	842,281	842,281
<b>A46X Charges for Services</b>		<b>3,170,736</b>	<b>3,361,942</b>	<b>3,705,494</b>	<b>3,526,923</b>	<b>3,526,923</b>	<b>2,909,489</b>	<b>3,794,361</b>	<b>3,794,361</b>
A49920	Transfers From Other Funds	7,389,889	7,357,913	6,622,435	8,208,363	8,208,363	5,444,125	8,477,064	7,703,196
A49999	Over Short	80	-44	307	-	-	6	-	-
<b>A49X Transfers</b>		<b>7,389,969</b>	<b>7,357,869</b>	<b>6,622,742</b>	<b>8,208,363</b>	<b>8,208,363</b>	<b>5,444,131</b>	<b>8,477,064</b>	<b>7,703,196</b>

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

F210 Health Department Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Req Budget FY2021
A48010	Interest	131,258	101,521	243,586	75,000	75,000	5,962	75,000	75,000
A48150	Donations	12,717	20,370	14,369	16,840	116,840	78,992	10,000	10,000
A48320	Proceeds From Sale Of Assets	42,821	42,560	47,163	42,560	42,560	19,989	47,163	47,163
A49910	All Other Miscellaneous Revenue	23,159	49,124	47,307	22,858	22,858	26,482	65,848	65,848
<b>AHM</b>	<b>Miscellaneous .</b>	<b>209,956</b>	<b>213,576</b>	<b>352,425</b>	<b>157,258</b>	<b>257,258</b>	<b>131,425</b>	<b>198,011</b>	<b>198,011</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>70,718,156</b>	<b>74,913,553</b>	<b>73,552,076</b>	<b>70,679,404</b>	<b>82,340,581</b>	<b>50,969,612</b>	<b>77,196,440</b>	<b>66,922,572</b>

# Lake County Expense Budget Comparison Report - Five Year History

F210 Health Department Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	38,494,851	40,399,557	40,275,735	47,205,433	48,028,792	33,993,567	45,536,035	45,536,035
A51120	Permanent PT Salaries/Wages	4,146,980	4,143,367	4,052,126	3,775,589	3,819,549	2,673,464	3,172,251	3,172,251
A51130	Payroll Accrual Year End	157,071	-1,184,653	69,002	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-4,501,000	-4,501,000	-	-4,509,719	-4,509,719
A51140	Overtime Salaries And Wages	291,579	296,120	287,730	284,518	284,518	209,095	285,597	285,597
A51145	Back Pay/Retro Pay	34,442	-16,797	-	-	-	-	-	-
A51160	Holiday Pay	14,232	10,133	6,582	-	-	9,606	-	-
A51180	Special Pay	369,882	241,213	240,889	257,533	257,533	181,704	256,242	256,242
A51200	Temporary PT Salaries/Wages	18,937	18,945	35,842	850,558	871,742	39,939	777,553	777,553
A51210	Performance Appraisals	-	2,425	-	-	-	2,400	-	-
A51220	Vacation payout	195,043	112,340	124,294	-	-	189,159	-	-
A51230	Sick Payout	52,063	42,007	64,663	-	-	76,213	-	-
A51240	Opt Out Premium	79,670	75,055	78,631	70,615	70,615	70,093	80,308	80,308
A51260	Incentive payments	25,894	31,294	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>43,880,645</b>	<b>44,171,006</b>	<b>45,235,494</b>	<b>47,943,246</b>	<b>48,831,749</b>	<b>37,445,241</b>	<b>45,598,267</b>	<b>45,598,267</b>
A61010	Office Supplies	103,206	99,261	97,072	117,401	143,345	53,610	112,498	112,498
A61020	Computer Supplies	7,609	25,122	9,018	15,396	25,396	9,205	31,890	31,890
A61030	Books Manuals And Periodicals	31,480	37,238	52,384	63,459	65,009	13,095	56,875	56,875
A61040	Operational Supplies	303,437	257,125	232,889	260,824	345,696	180,923	251,932	251,932
A61060	Clothing And Uniforms	6,516	12,033	9,096	12,192	12,192	4,019	11,495	11,495
A61070	Craft & Recreational Supplies	14,903	26,666	17,966	29,754	56,754	4,814	25,916	25,916
A61080	Food and Provisions	293,438	333,924	329,102	352,269	365,871	107,479	356,580	356,580
A61090	Printing and Photographic Supplies	407	443	373	500	500	144	375	375
A61100	Communication Supplies	289	105	166	-	-	37	164	164
A62010	Medical Supplies	253,962	249,528	247,189	269,523	381,327	262,205	293,662	293,662
A62020	Dental Supplies	93,064	141,288	118,497	151,410	151,995	58,942	152,654	152,654
A62040	Drugs And Medicines	895,514	802,432	825,423	1,035,101	1,144,051	398,738	921,386	921,386
A63010	Building, Grounds Maintenance Supplies	85,956	81,468	71,771	80,974	81,485	58,535	75,000	75,000
A63030	Linen And Bedding	1,029	3,514	3,367	1,630	1,630	415	1,830	1,830
A63040	Housekeeping Supplies	57,175	57,473	64,059	59,709	59,709	48,754	75,593	75,593
A65010	Chemical Supplies	801	1,568	-	1,568	1,568	-	-	-
A65020	Laboratory Supplies	61,120	84,205	72,341	88,020	88,020	52,306	75,300	75,300
A65060	Sign And Safety Supplies	5,595	6,967	5,323	6,968	6,968	5,027	5,323	5,323
A65090	Gasoline	76,721	91,429	90,626	85,321	88,121	41,112	84,038	84,038
A65130	Small Tools	3,843	3,628	5,100	3,628	3,628	1,679	5,100	5,100
A65140	Electrical Parts	10,025	15,009	7,228	9,340	9,340	6,122	7,228	7,228
A65150	Plumbing Supplies	18,619	21,165	13,895	11,996	11,996	17,653	13,895	13,895
A65160	Paints, Solvents and Related Supplies	10,281	7,288	3,776	10,790	10,790	6,454	9,000	9,000
A65180	Miscellaneous Commodities	519	14,308	21,766	50,000	152,125	37,065	95,939	95,939
<b>AH6X Commodities</b>		<b>2,335,509</b>	<b>2,373,187</b>	<b>2,298,428</b>	<b>2,717,773</b>	<b>3,207,517</b>	<b>1,368,335</b>	<b>2,663,673</b>	<b>2,663,673</b>
A74060	Health Premiums	-	-	-	-	-	534	-	-
A74080	H/L/D Employee Benefits	9,015,358	9,135,336	9,470,359	10,070,600	10,227,267	8,330,204	10,435,250	10,435,250
A74100	Retirement Benefits/FICA	3,125,268	3,156,544	3,218,437	3,686,002	3,757,553	2,683,978	3,833,260	3,488,267
A74110	Retirement Benefits/IMRF	4,120,832	4,001,369	3,253,998	4,522,361	4,618,532	3,272,316	4,643,803	4,214,929

# Lake County Expense Budget Comparison Report - Five Year History

F210 Health Department Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
<b>AH74X</b>	<b>Benefits .</b>	<b>16,261,458</b>	<b>16,293,249</b>	<b>15,942,794</b>	<b>18,278,963</b>	<b>18,603,352</b>	<b>14,287,033</b>	<b>18,912,314</b>	<b>18,138,446</b>
A71110	Auditing And Accounting	11,126	-	-	-	-	-	-	-
A71120	Interpreters	99,531	125,783	104,501	125,103	126,603	89,779	102,564	102,564
A71150	Consultants	833,362	776,581	908,646	1,227,045	1,481,470	707,698	1,201,026	1,201,026
A71180	Architectural Services	79,731	38,570	112,841	69,000	80,100	42,099	69,000	69,000
A71220	Computer Services	516,513	395,920	403,254	449,844	753,930	309,488	418,893	418,893
A71230	Software & Online Services	340,870	563,042	645,554	673,423	677,420	574,215	876,770	876,770
A71260	Application Hosting	269,276	339,240	338,316	339,240	339,240	310,970	339,240	339,240
A71310	Laboratory Fees	601,220	773,116	743,258	815,018	960,818	372,320	839,640	839,640
A71330	Medical Fees	245,550	266,239	224,524	346,230	367,945	119,020	184,810	184,810
A71350	Radiological Fees	396,471	428,356	402,240	290,390	414,462	258,369	449,862	449,862
A71360	Pharmacy Fees	238,485	112,035	66,011	100,000	100,000	33,812	132,761	132,761
A71430	Tuition Reimbursement	42,932	41,523	45,978	45,000	45,000	27,492	45,980	45,980
A71440	Stipend	19,218	19,095	10,000	12,300	12,300	16,520	37,300	37,300
A71450	Mileage Reimbursement	106,309	107,342	113,469	121,120	129,510	35,977	134,207	134,207
A71470	Employee Relations	22,715	14,405	18,629	21,625	21,625	3,948	5,500	5,500
A71490	Employment Ads-Help Wanted	24,079	12,287	23,695	15,588	15,588	2,809	20,000	20,000
A71500	Trips And Training	128,666	147,524	140,012	251,500	235,804	61,179	109,433	109,433
A71520	Training .	-	-	50	-	-	-	-	-
A71525	Continuing Medical Education	27,175	26,263	22,613	56,450	56,450	11,483	54,650	54,650
A71610	Pest Control	7,490	9,172	10,186	10,000	10,000	3,403	10,186	10,186
A71620	Laundry And Cleaning	492,526	486,315	504,257	661,394	813,896	356,450	984,393	984,393
A71630	Garbage Disposal	26,421	25,723	28,969	26,727	26,727	19,922	28,532	28,532
A71640	Bio Hazard Waste Disposal	12,004	10,432	10,885	14,000	14,000	9,461	10,885	10,885
A71650	Security Services	365,344	367,946	467,062	497,699	504,699	357,508	559,033	559,033
A71810	Dues And Subscriptions	68,571	73,387	65,927	92,547	92,547	72,797	100,478	100,478
A71820	Dues	16,240	16,210	14,230	-	-	-	-	-
A71840	Publications & Legal Notices	394	457	253	420	420	99	400	400
A71850	Advertising	104,477	92,979	134,942	73,140	73,140	57,223	100,410	100,410
A71910	Gas For Heating	94,038	105,671	109,199	103,674	103,674	67,262	110,682	110,682
A71920	Electricity	347,243	325,029	324,181	319,066	319,066	224,114	330,407	330,407
A71930	Water And Sewer Charges	19,696	19,824	20,604	19,866	19,866	12,760	20,600	20,600
A71940	Telephone	103,754	123,098	186,311	114,437	116,187	263,061	302,718	302,718
A71950	Cellular Phones	161,456	172,614	179,810	200,568	270,433	158,111	170,298	170,298
A71960	Data/Telecommunications	9,195	8,854	6,191	10,571	10,571	7,396	10,571	10,571
A71970	Courier Services	33,483	25,808	23,183	26,013	26,013	14,812	28,900	28,900
A72210	Motor Vehicle Maintenance & Repairs	72,935	63,011	72,195	62,321	62,321	47,980	63,819	63,819
A72220	Elevator Maintenance & Repairs	12,718	23,884	16,933	23,884	23,884	75	20,000	20,000
A72230	Boat Maintenance And Repairs	353	320	37	1,000	1,000	-	1,000	1,000
A72250	Bldg & Grounds Maintenance & Repairs	189,292	384,953	356,428	371,978	371,978	295,266	365,095	365,095
A72260	Office Equip Maintenance And Repairs	4,325	4,972	1,939	2,708	2,708	2,345	2,315	2,315
A72280	Equipment Maintenance	63,084	52,372	88,253	89,263	107,263	43,044	93,458	93,458
A72510	Building Rentals	366,831	432,935	484,354	503,945	503,945	413,873	518,525	518,525
A72530	Equipment Rental	175,511	184,975	182,821	209,972	220,354	137,707	185,651	185,651
A72540	Vehicle Leases	89,274	94,050	92,871	84,443	84,443	-	65,415	65,415



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

F210 Health Department Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72560	All Other Rentals	29,749	28,114	18,934	29,324	29,324	21,607	27,309	27,309
A72610	Transportation/Participants	2,585	2,746	4,504	16,670	16,670	2,860	10,409	10,409
A72820	Postage	109,125	105,572	115,142	100,360	100,635	86,896	101,756	101,756
A72830	Printing Services	68,303	97,286	104,784	95,287	112,746	42,021	166,560	166,560
A72840	Temporary Employment Services	180,441	149,922	148,281	76,700	4,748,778	265,196	24,970	24,970
A72850	Contract Physicians	476,191	564,580	512,079	488,720	488,720	437,251	235,272	235,272
A72870	Contract Providers - Other	202,481	132,135	117,864	142,701	153,861	58,520	184,720	184,720
A73140	Call Takers	16,454	17,275	15,410	19,661	19,661	22,513	17,093	17,093
A79940	Miscell Contractual Services	133,657	119,063	184,499	127,319	185,060	74,779	152,811	152,811
A79950	All Other Miscellaneous	211,283	115,834	-36,941	-	2,000	96	97	97
<b>AH7X Contractuals</b>		<b>8,270,150</b>	<b>8,624,839</b>	<b>8,890,165</b>	<b>9,575,255</b>	<b>15,454,856</b>	<b>6,553,586</b>	<b>10,026,404</b>	<b>10,026,404</b>
A82010	Buildings And Structures	624,639	2,665,360	430	-	-	-	-	-
A82020	Building Improvements	324,723	136,472	928,074	267,953	1,891,848	1,364,859	183,805	183,805
A83010	Motor Vehicles	199,018	133,044	59,423	133,401	133,401	51,692	-	199,085
A84020	Radios & Electronic Equipment	4,394	3,869	-	-	-	-	-	-
A84030	Computer Equipment	208,349	727,363	315,565	430,747	665,756	489,501	368,750	368,750
A84040	Computer System Software	67,246	61,553	5,999	42,934	42,934	-	-	-
A84050	Laboratory Equipment	-	-	2,556	57,000	57,000	-	-	-
A84060	Furniture And Office Equipment	81,518	159,230	120,001	75,300	194,611	157,025	69,515	69,515
A85070	All Other Capital Outlay	51,604	364,331	131,872	311,600	436,926	124,187	19,194	19,194
<b>AH8X Capital Expenditures</b>		<b>1,561,492</b>	<b>4,251,221</b>	<b>1,563,920</b>	<b>1,318,935</b>	<b>3,422,476</b>	<b>2,187,264</b>	<b>641,264</b>	<b>840,349</b>
<b>AH7X Total Expenses</b>		<b>72,309,254</b>	<b>75,713,502</b>	<b>73,930,801</b>	<b>79,834,172</b>	<b>89,519,949</b>	<b>61,841,459</b>	<b>77,841,922</b>	<b>77,267,139</b>

## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	996,645	1,000,000	1,000,000	1,000,000	0	0%
A45X Intergovernmental	3,469,393	4,204,959	4,204,959	4,347,272	142,313	3%
A46X Charges for Services	12,262	9,000	9,000	9,000	0	0%
A49X Transfers	1,320,868	1,415,369	1,415,369	1,400,991	(14,378)	-1%
AHM Miscellaneous	78,062	66,491	66,491	84,086	17,595	26%
<b>AH4X Total Revenue</b>	<b>5,877,230</b>	<b>6,695,820</b>	<b>6,695,820</b>	<b>6,841,349</b>	<b>145,529</b>	<b>2%</b>
AH5X Personnel	4,351,218	4,519,394	4,519,394	4,443,661	(75,733)	-2%
AH6X Commodities	147,346	169,675	169,675	163,400	(6,275)	-4%
AH74X Benefits	1,468,128	1,599,354	1,595,158	1,702,550	103,195	6%
AH7X Contractuals	1,095,100	1,268,653	1,272,850	1,167,558	(101,095)	-8%
AH8X Capital Expenditures	69,017	147,100	203,100	85,000	(62,100)	-42%
<b>AH6X Total Expenses</b>	<b>7,130,809</b>	<b>7,704,177</b>	<b>7,760,177</b>	<b>7,562,169</b>	<b>(142,008)</b>	<b>-2%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	72	74	74
Part Time	3	4	4

### ACCOMPLISHMENTS:

- ❖ Continued training for Effective Practices in Correctional Settings (EPICS), cognitive-behavioral one-on-one intervention skills with at-risk youth, for juvenile detention counselors. Phase-II of Introductory Training.
- ❖ Installation of new fire alarm panel, door locks, touch-screen control panel in Central Control, and intercom system.
- ❖ Workgroup developed that reviewed onboarding practices for the Hulse Detention Center and developed new strategies for improving employee retention including family onboarding and employee mentoring.
- ❖ The Juvenile Residential Program, FACE-IT, received an evaluation by Highfields Inc., and developed a workgroup to implement recommendations including revising the aftercare program.
- ❖ The Hulse Detention Center began participation in a youth victimization assessment validation study.
- ❖ Quality Assurance Workgroup developed that considers outcomes and process improvement strategies for at-risk youth.
- ❖ Youth will assist with painting murals throughout the detention center as a component of creating a trauma informed setting.
- ❖ Implemented COVID-19 policies and procedures that included routine resident and employee screening, testing, and support.

## GOALS:

- ❖ Coaches' training in Effective Practices in Correctional Settings (EPICS), cognitive-behavioral one-on-one intervention skills with at-risk youth, for juvenile detention counselors and managers.
- ❖ Training for all juvenile counselors, teachers, and managers, in trauma informed care.
- ❖ Implement recommendations from adolescent victimization survey research study.
- ❖ Wellness program for employees that addresses stress and vicarious trauma in our congregate care setting.
- ❖ Prison Rape Elimination Act (PREA) audit, for continued certification with the Act.
- ❖ Training in *Real Colors* for all employees.
- ❖ Renovation planning with Facilities.
- ❖ Continued response and planning for COVID-19.
- ❖ Psychological Services Staff and Juvenile Counselors will implement Moral Reconciliation Therapy (MRT) Groups in the FACE-IT Program.

Measurement	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Admissions to Supervision / Probation – Juveniles	277*	234*	200*	200*
Admissions to Supervision / Probation – 17+ Year-Olds	110*	76*	60*	60*
Admissions to Secure Detention – Juveniles	406	344	200	250
Admissions to Secure Detention – 17+ Year-Olds	145	130	75	110
Detention Clients – Individual Assessments	120	110	110	110
Detention Clients – Individual Counseling	50	40	40	40
Detention Clients – Mental Health Crisis Evaluations	9	10	10	10
Detention Clients – PREA Follow-Up (Began 10/01/2016)	57	50	50	50

\*Includes voluntary supervision

# Lake County Revenue Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	995,666	996,705	996,224	1,000,000	1,000,000	780,663	996,224	1,000,000
A41110	Prior Year Property Taxes	1,280	1,947	421	-	-	-	-	-
A41120	TIF Districts Property Taxes	1,588	1,487	-	-	-	1,474	-	-
<b>A41X Taxes</b>		<b>998,533</b>	<b>1,000,139</b>	<b>996,645</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>782,137</b>	<b>996,224</b>	<b>1,000,000</b>
A45280	Salary Reimbursement	2,611,042	2,598,153	2,809,504	3,262,990	3,262,990	318,225	3,497,272	3,497,272
A45400	Revenue From Other Government Bodies	727,522	717,719	659,889	941,969	941,969	544,699	850,000	850,000
<b>A45X Intergovernmental</b>		<b>3,338,564</b>	<b>3,315,872</b>	<b>3,469,393</b>	<b>4,204,959</b>	<b>4,204,959</b>	<b>862,924</b>	<b>4,347,272</b>	<b>4,347,272</b>
A46640	Face It Fees	3,183	3,315	5,125	3,000	3,000	1,812	3,000	3,000
A46850	All Other Charges For Services	5,893	25,960	7,136	6,000	6,000	1,086	6,000	6,000
<b>A46X Charges for Services</b>		<b>9,076</b>	<b>29,275</b>	<b>12,262</b>	<b>9,000</b>	<b>9,000</b>	<b>2,898</b>	<b>9,000</b>	<b>9,000</b>
A49920	Transfers From Other Funds	1,268,618	1,328,727	1,320,868	1,415,369	1,415,369	545,191	1,543,554	1,400,991
<b>A49X Transfers</b>		<b>1,268,618</b>	<b>1,328,727</b>	<b>1,320,868</b>	<b>1,415,369</b>	<b>1,415,369</b>	<b>545,191</b>	<b>1,543,554</b>	<b>1,400,991</b>
A48010	Interest	1,355	10,253	17,564	1,491	1,491	-	24,086	24,086
A48320	Proceeds From Sale Of Assets	-	8	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	75,630	70,306	60,498	65,000	65,000	34,756	60,000	60,000
<b>AHM Miscellaneous</b>		<b>76,984</b>	<b>80,566</b>	<b>78,062</b>	<b>66,491</b>	<b>66,491</b>	<b>34,756</b>	<b>84,086</b>	<b>84,086</b>
<b>AH4X Total Revenue</b>		<b>5,691,775</b>	<b>5,754,578</b>	<b>5,877,230</b>	<b>6,695,820</b>	<b>6,695,820</b>	<b>2,227,906</b>	<b>6,980,136</b>	<b>6,841,349</b>

# Lake County Expense Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	3,904,830	3,909,016	4,080,831	4,386,492	4,362,374	3,414,333	4,433,250	4,433,250
A51120	Permanent PT Salaries/Wages	70,677	81,724	69,958	95,874	95,874	54,710	94,411	94,411
A51135	Payroll Contingency	-	-	-	-138,000	-110,882	-	-	-158,000
A51140	Overtime Salaries And Wages	47,895	51,720	62,127	45,630	42,630	16,174	45,000	45,000
A51160	Holiday Pay	34,861	14,936	21,986	26,060	26,060	20,871	20,000	20,000
A51180	Special Pay	76,681	74,674	75,614	89,039	89,039	64,423	-	-
A51200	Temporary PT Salaries/Wages	-	34,678	17,824	-	-	13,602	-	-
A51220	Vacation payout	13,725	20,255	13,629	-	-	13,649	-	-
A51230	Sick Payout	5,606	4,491	3,307	-	-	10,702	-	-
A51240	Opt Out Premium	5,654	4,096	5,942	13,500	13,500	5,596	9,000	9,000
A51260	Incentive payments	42,307	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	800	800	585	-	-
<b>AH5X Personnel</b>		<b>4,202,236</b>	<b>4,195,590</b>	<b>4,351,218</b>	<b>4,519,394</b>	<b>4,519,394</b>	<b>3,614,646</b>	<b>4,601,661</b>	<b>4,443,661</b>
A61010	Office Supplies	2,411	1,501	1,476	2,700	2,700	384	2,000	2,000
A61040	Operational Supplies	17,419	24,954	19,412	20,575	20,575	5,983	20,000	20,000
A61060	Clothing And Uniforms	10,439	9,263	8,976	8,000	8,000	569	8,000	8,000
A61070	Craft & Recreational Supplies	-	18	-	-	-	-	-	-
A61080	Food and Provisions	122,426	120,388	116,046	137,000	133,000	73,151	132,000	132,000
A63030	Linen And Bedding	540	376	506	400	400	117	400	400
A65090	Gasoline	1,252	1,114	931	1,000	1,000	229	1,000	1,000
A65180	Miscellaneous Commodities	-	-	-	-	4,000	-	-	-
<b>AH6X Commodities</b>		<b>154,487</b>	<b>157,616</b>	<b>147,346</b>	<b>169,675</b>	<b>169,675</b>	<b>80,433</b>	<b>163,400</b>	<b>163,400</b>
A74080	H/L/D Employee Benefits	841,066	798,993	809,636	829,015	829,015	726,921	956,059	951,059
A74100	Retirement Benefits/FICA	309,928	311,303	322,175	346,323	344,478	266,658	347,055	335,055
A74110	Retirement Benefits/IMRF	416,296	406,562	336,318	424,016	421,665	332,196	431,436	416,436
<b>AH74X Benefits</b>		<b>1,567,289</b>	<b>1,516,858</b>	<b>1,468,128</b>	<b>1,599,354</b>	<b>1,595,158</b>	<b>1,325,774</b>	<b>1,734,550</b>	<b>1,702,550</b>
A71220	Computer Services	11,812	9,505	12,282	11,000	11,000	9,005	11,000	11,000
A71230	Software & Online Services	1,220	-	1,220	7,260	7,260	-	1,220	1,220
A71330	Medical Fees	204,380	239,508	282,882	295,000	294,400	241,406	330,000	330,000
A71430	Tuition Reimbursement	-	-	-	9,000	9,000	-	-	-
A71450	Mileage Reimbursement	-	-	58	-	-	-	-	-
A71470	Employee Relations	2,299	1,641	2,516	1,900	20	820	750	750
A71500	Trips And Training	5,715	11,173	6,757	8,700	8,700	1,529	6,000	6,000
A71620	Laundry And Cleaning	32,350	26,549	24,367	41,200	41,200	10,228	37,000	37,000
A71810	Dues And Subscriptions	793	1,744	2,293	1,700	1,700	1,339	2,000	2,000
A71950	Cellular Phones	1,007	2,034	3,121	2,600	2,600	2,807	2,900	2,900
A71955	Cell Phone Allowance	740	780	780	-	-	65	-	-
A71965	Radio Fees	2,600	3,360	2,500	3,840	3,840	3,200	3,840	3,840
A72210	Motor Vehicle Maintenance & Repairs	522	573	1,230	1,000	1,000	330	1,000	1,000
A72260	Office Equip Maintenance And Repairs	-	242	-	500	500	-	-	-
A72520	Record Storage	1,064	734	806	1,000	1,000	288	800	800
A72530	Equipment Rental	5,696	9,140	8,983	9,500	9,500	7,526	9,000	9,000
A72820	Postage	98	309	110	500	500	110	250	250
A73195	Indirect Cost Allocations	317,979	322,942	740,498	847,653	847,653	-	740,498	740,498

# Lake County Expense Budget Comparison Report - Five Year History

F216 Hulse Detention Center . Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79940	Miscell Contractual Services	4,756	4,598	4,698	26,300	32,977	4,005	21,300	21,300
<b>AH7X Contractuals</b>		<b>593,031</b>	<b>634,832</b>	<b>1,095,100</b>	<b>1,268,653</b>	<b>1,272,850</b>	<b>282,658</b>	<b>1,167,558</b>	<b>1,167,558</b>
A82020	Building Improvements	-	-	21,929	27,500	52,000	20,000	10,000	-
A84020	Radios & Electronic Equipment	-	1,534	1,670	3,000	3,000	-	3,000	-
A84030	Computer Equipment	8,423	5,447	-	10,000	10,000	-	10,000	10,000
A84060	Furniture And Office Equipment	17,391	21,420	15,237	28,600	21,000	16,865	10,000	-
A84100	Miscellaneous Equipment	13,801	29,078	30,181	78,000	117,100	867	80,000	75,000
<b>AH8X Capital Expenditures</b>		<b>39,615</b>	<b>57,478</b>	<b>69,017</b>	<b>147,100</b>	<b>203,100</b>	<b>37,732</b>	<b>113,000</b>	<b>85,000</b>
<b>AHEX Total Expenses</b>		<b>6,556,658</b>	<b>6,562,374</b>	<b>7,130,809</b>	<b>7,704,177</b>	<b>7,760,177</b>	<b>5,341,243</b>	<b>7,780,169</b>	<b>7,562,169</b>



## Financial and Administrative Committee

# IMRF

**DEPARTMENT PURPOSE:** This fund is a dedicated property tax levy fund which provides for the County's share of the employee pension program run by the Illinois Municipal Retirement Fund (IMRF). IMRF partners with local units of government to provide retirement, disability and death benefits for public employees.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	14,445,437	14,017,500	14,017,500	14,000,000	(17,500)	0%
AHM Miscellaneous	26,019	7,950	7,950	7,950	0	0%
<b>AH4X Total Revenue</b>	<b>14,471,456</b>	<b>14,025,450</b>	<b>14,025,450</b>	<b>14,007,950</b>	<b>(17,500)</b>	<b>0%</b>
AH7X Contractuals	14,321,101	18,069,854	18,069,854	18,266,043	196,189	1%
<b>AHEX Total Expenses</b>	<b>14,321,101</b>	<b>18,069,854</b>	<b>18,069,854</b>	<b>18,266,043</b>	<b>196,189</b>	<b>1%</b>



# Lake County Revenue Budget Comparison Report - Five Year History

F204 IMRF . IMRF.

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	17,711,990	17,982,420	14,440,657	14,000,000	14,000,000	10,925,401	14,000,000	14,000,000
A41110	Prior Year Property Taxes	7,761	12,227	4,780	-	-	-	-	-
A41120	TIF Districts Property Taxes	27,567	26,825	-	17,500	17,500	21,377	-	-
<b>A41X</b>	<b>Taxes</b>	<b>17,747,318</b>	<b>18,021,471</b>	<b>14,445,437</b>	<b>14,017,500</b>	<b>14,017,500</b>	<b>10,946,778</b>	<b>14,000,000</b>	<b>14,000,000</b>
A48010	Interest	7,763	29,989	25,093	6,500	6,500	-	6,500	6,500
A49910	All Other Miscellaneous Revenue	1,048	1,463	926	1,450	1,450	878	1,450	1,450
<b>AHM</b>	<b>Miscellaneous</b>	<b>8,811</b>	<b>31,451</b>	<b>26,019</b>	<b>7,950</b>	<b>7,950</b>	<b>878</b>	<b>7,950</b>	<b>7,950</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>17,756,129</b>	<b>18,052,922</b>	<b>14,471,456</b>	<b>14,025,450</b>	<b>14,025,450</b>	<b>10,947,656</b>	<b>14,007,950</b>	<b>14,007,950</b>

# Lake County Expense Budget Comparison Report - Five Year History

F204 IMRF - Dept of Human Resources

Acct		Recognized Amount	Recognized Amount	Recognized Amount	Adopted Budget	Modified Budget	Y-T-D Recognized	Dept Req Budget	Co Admin Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A79920	Transfers Other Funds	17,074,550	16,859,664	14,279,035	18,069,854	18,069,854	12,283,016	18,818,225	18,266,043
A79950	All Other Miscellaneous	-	209,554	42,066	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>17,074,550</b>	<b>17,069,218</b>	<b>14,321,101</b>	<b>18,069,854</b>	<b>18,069,854</b>	<b>12,283,016</b>	<b>18,818,225</b>	<b>18,266,043</b>
<b>AHEX Total Expenses</b>		<b>17,074,550</b>	<b>17,069,218</b>	<b>14,321,101</b>	<b>18,069,854</b>	<b>18,069,854</b>	<b>12,283,016</b>	<b>18,818,225</b>	<b>18,266,043</b>



## Financial and Administrative Committee

# Liability Insurance

**DEPARTMENT PURPOSE:** The fund that includes the liability insurance property tax levy, 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	4,982,601	707,000	707,000	500,000	(207,000)	-29%
A49X Transfers	32,873	29,282	29,282	30,610	1,328	5%
AHM Miscellaneous	1,096,361	645,127	645,127	642,800	(2,327)	0%
<b>AH4X Total Revenue</b>	<b>6,111,835</b>	<b>1,381,409</b>	<b>1,381,409</b>	<b>1,173,410</b>	<b>(207,999)</b>	<b>-15%</b>
AH5X Personnel	221,844	161,308	161,308	178,384	17,076	11%
AH6X Commodities	35,612	87,500	87,500	26,334	(61,166)	-70%
AH74X Benefits	68,595	56,353	56,353	49,566	(6,787)	-12%
AH7X Contractuals	5,683,616	6,235,292	6,235,292	5,536,604	(698,688)	-11%
<b>AHEX Total Expenses</b>	<b>6,009,667</b>	<b>6,540,452</b>	<b>6,540,452</b>	<b>5,790,888</b>	<b>(749,565)</b>	<b>-11%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	3	2	2
Part Time	0	0	0

### HIGHLIGHTS:

- ❖ One position moved from the Risk Fund to Human Resources in the General Fund in a mid-FY2020 reorganization.
- ↑ Auditing and Accounting (71110) increased by \$31,100.
- ↑ Consulting (71150) increased to \$84,000.
- ↓ Programs and Services (71530) decreased by \$26,000.
- ↓ Third Party Administrator Cost (72175) decreased by \$20,000.
- ↓ Insurance Claims (72180) was reduced from \$3.715 million to \$3.2 million, about \$500,000 in all. The actuals in this account line vary greatly from year to year. The FY2021 request is equivalent to FY2019, but lower than the actuals in FY2017 and FY2018 by about \$500,000.
- ↓ The Risk mitigation account lines were reduced: Bldg & Grounds Maintenance & Repairs (72250) by \$31,500 and Biohazard Waste Disposal (71640) by \$15,000.

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

F206 Liability Insurance and Risk Fund - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	5,575,579	5,181,779	4,981,171	700,000	700,000	539,778	4,981,171	500,000
A41110	Prior Year Property Taxes	2,497	3,645	1,430	-	-	-	-	-
A41120	TIF Districts Property Taxes	8,670	7,730	-	7,000	7,000	7,372	-	-
<b>A41X</b>	<b>Taxes</b>	<b>5,586,747</b>	<b>5,193,154</b>	<b>4,982,601</b>	<b>707,000</b>	<b>707,000</b>	<b>547,150</b>	<b>4,981,171</b>	<b>500,000</b>
A49920	Transfers From Other Funds	39,231	33,849	32,873	29,282	29,282	26,072	30,610	30,610
<b>A49X</b>	<b>Transfers</b>	<b>39,231</b>	<b>33,849</b>	<b>32,873</b>	<b>29,282</b>	<b>29,282</b>	<b>26,072</b>	<b>30,610</b>	<b>30,610</b>
A48010	Interest	23,483	103,416	290,620	35,127	35,127	49,269	35,000	35,000
A48165	Wellness Fees	260	-	-	-	-	-	-	-
A48190	LIA Recovery	-	3,585	385,961	-	-	-377,503	-	-
A48200	Unemployment Insurance	8,214	7,714	7,837	10,000	10,000	6,999	7,800	7,800
A48210	Workman Comp-Liability	428,953	1,273,087	411,944	600,000	600,000	405,338	600,000	600,000
A48320	Proceeds From Sale Of Assets	9,928	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>470,837</b>	<b>1,387,802</b>	<b>1,096,361</b>	<b>645,127</b>	<b>645,127</b>	<b>84,103</b>	<b>642,800</b>	<b>642,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,096,815</b>	<b>6,614,805</b>	<b>6,111,835</b>	<b>1,381,409</b>	<b>1,381,409</b>	<b>657,325</b>	<b>5,654,581</b>	<b>1,173,410</b>

# Lake County Expense Budget Comparison Report - Five Year History

F206 Liability Insurance and Risk Fund - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	222,501	190,244	219,215	182,516	182,516	128,479	174,384	174,384
A51135	Payroll Contingency	-	-	-	-26,000	-26,000	-	-	-
A51140	Overtime Salaries And Wages	-	-	555	1,760	1,760	-	2,500	2,500
A51160	Holiday Pay	-	232	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	-	19,507	-	-	-	-	-	-
A51220	Vacation payout	-	1,621	574	-	-	-	-	-
A51240	Opt Out Premium	1,500	923	1,500	1,500	1,500	981	1,500	1,500
A51310	Cell Phone Allowance	-	-	-	1,532	1,532	-	-	-
<b>AH5X Personnel</b>		<b>224,001</b>	<b>212,527</b>	<b>221,844</b>	<b>161,308</b>	<b>161,308</b>	<b>129,460</b>	<b>178,384</b>	<b>178,384</b>
A61010	Office Supplies	868	197	281	1,000	1,000	2,259	1,500	1,500
A61040	Operational Supplies	1,501	-	93	1,500	1,500	133	750	750
A61130	Wellness Equipment/Supplies	-	-	156	-	-	-	-	-
A62010	Medical Supplies	69,666	28,704	32,505	80,000	80,000	25,163	20,084	20,084
A65060	Sign And Safety Supplies	1,290	798	2,577	5,000	5,000	-	4,000	4,000
<b>AH6X Commodities</b>		<b>73,325</b>	<b>29,700</b>	<b>35,612</b>	<b>87,500</b>	<b>87,500</b>	<b>27,554</b>	<b>26,334</b>	<b>26,334</b>
A74080	H/L/D Employee Benefits	30,553	29,635	35,723	27,071	27,071	22,531	18,956	18,956
A74100	Retirement Benefits/FICA	29,348	15,562	16,075	13,336	13,336	9,996	13,646	13,646
A74110	Retirement Benefits/IMRF	22,424	18,474	16,797	15,946	15,946	11,760	16,964	16,964
<b>AH74X Benefits</b>		<b>82,325</b>	<b>63,671</b>	<b>68,595</b>	<b>56,353</b>	<b>56,353</b>	<b>44,287</b>	<b>49,566</b>	<b>49,566</b>
A71110	Auditing And Accounting	17,355	19,875	93,197	18,900	18,900	-	50,000	50,000
A71150	Consultants	104,465	97,972	108,911	54,000	54,000	52,799	84,000	84,000
A71230	Software & Online Services	-	-	32	-	-	-	-	-
A71420	Employee Physicals	154,159	208,137	320,770	180,000	180,000	96,754	-	-
A71450	Mileage Reimbursement	306	389	748	800	800	-	5,000	5,000
A71470	Employee Relations	-	100	313	-	-	-	-	-
A71480	Management Enhancement	-	-	322	-	-	-	-	-
A71490	Employment Ads-Help Wanted	-	-	-	-	-	219	-	-
A71500	Trips And Training	5,509	10,022	10,674	10,500	10,500	1,811	-	-
A71530	Programs and Services	23,850	15,335	21,752	66,000	66,000	12,162	40,000	40,000
A71640	Bio Hazard Waste Disposal	10,317	9,768	7,995	25,000	25,000	6,537	10,000	10,000
A71810	Dues And Subscriptions	1,983	885	2,154	2,500	2,500	933	2,500	2,500
A71955	Cell Phone Allowance	480	440	110	-	-	-	750	750
A71965	Radio Fees	-	21	30	-	-	20	-	-
A71970	Courier Services	837	132	-	1,000	1,000	-	-	-
A72120	Fidelity And Surety Bonds	1,970	-	-	2,000	2,000	30	2,000	2,000
A72140	Unemployment Compensation	206,062	180,692	169,498	300,000	300,000	81,380	300,000	300,000
A72160	Risk Premiums And Brokers Fees	1,367,657	1,341,857	1,478,862	1,550,000	1,550,000	1,500,730	1,600,000	1,600,000
A72175	Third Party Administrator Cost	210,718	295,895	180,171	210,000	210,000	-	190,000	190,000
A72180	Insurance Claims	3,673,995	2,673,791	3,236,487	3,715,000	3,715,000	2,532,433	3,200,000	3,200,000
A72190	Settlements	172,665	8,300	2,550	17,000	17,000	-	2,550	2,550
A72250	Bldg & Grounds Maintenance & Repairs	17,970	11,691	5,735	38,000	38,000	7,400	6,500	6,500
A72530	Equipment Rental	-	-	-	3,000	3,000	-	-	-
A73195	Indirect Cost Allocations	43,304	43,304	43,304	34,092	34,092	-	43,304	43,304
A79950	All Other Miscellaneous	-	-	-	7,500	7,500	-	-	-

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

F206 Liability Insurance and Risk Fund - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
	<b>AH7X Contractuals</b>	<b>6,013,601</b>	<b>4,918,604</b>	<b>5,683,616</b>	<b>6,235,292</b>	<b>6,235,292</b>	<b>4,293,208</b>	<b>5,536,604</b>	<b>5,536,604</b>
	<b>AHEX Total Expenses</b>	<b>6,393,252</b>	<b>5,224,502</b>	<b>6,009,667</b>	<b>6,540,452</b>	<b>6,540,452</b>	<b>4,494,509</b>	<b>5,790,888</b>	<b>5,790,888</b>

## Matching Tax

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	8,231,447	8,280,000	8,280,000	8,280,000	0	0%
A45X Intergovernmental	0	0	0	53,300	53,300	0%
AHM Miscellaneous	74,850	25,826	25,826	24,793	(1,033)	-4%
<b>AH4X Total Revenue</b>	<b>8,306,297</b>	<b>8,305,826</b>	<b>8,305,826</b>	<b>8,358,093</b>	<b>52,267</b>	<b>1%</b>
AH7X Contractuals	140,934	145,500	145,500	149,900	4,400	3%
AH8X Capital Expenditures	7,923,071	8,120,056	13,493,351	8,187,923	67,867	1%
<b>AH8X Total Expenses</b>	<b>8,064,005</b>	<b>8,265,556</b>	<b>13,638,851</b>	<b>8,337,823</b>	<b>72,267</b>	<b>1%</b>



# Lake County Revenue Budget Comparison Report - Five Year History

F234 Matching Tax Division of Transportation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	8,227,382	8,230,982	8,229,254	8,280,000	8,280,000	6,463,233	8,259,730	8,280,000
A41110	Prior Year Property Taxes	3,577	5,527	2,193	-	-	-	-	-
A41120	TIF Districts Property Taxes	12,797	12,278	-	-	-	12,177	-	-
<b>A41X</b>	<b>Taxes</b>	<b>8,243,755</b>	<b>8,248,788</b>	<b>8,231,447</b>	<b>8,280,000</b>	<b>8,280,000</b>	<b>6,475,410</b>	<b>8,259,730</b>	<b>8,280,000</b>
A45400	Revenue From Other Government Bodies	33,777	-	-	-	-	-	53,300	53,300
<b>A45X</b>	<b>Intergovernmental</b>	<b>33,777</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,300</b>	<b>53,300</b>
A48010	Interest	22,902	17,692	74,850	25,826	25,826	-	24,793	24,793
<b>AHM</b>	<b>Miscellaneous</b>	<b>22,902</b>	<b>17,692</b>	<b>74,850</b>	<b>25,826</b>	<b>25,826</b>	<b>-</b>	<b>24,793</b>	<b>24,793</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,300,434</b>	<b>8,266,479</b>	<b>8,306,297</b>	<b>8,305,826</b>	<b>8,305,826</b>	<b>6,475,410</b>	<b>8,337,823</b>	<b>8,358,093</b>

# Lake County Expense Budget Comparison Report - Five Year History

F234 Matching Tax Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71150	Consultants	65,058	34,973	140,934	145,500	145,500	25,470	149,900	149,900
<b>AH7X</b>	<b>Contractuals</b>	<b>65,058</b>	<b>34,973</b>	<b>140,934</b>	<b>145,500</b>	<b>145,500</b>	<b>25,470</b>	<b>149,900</b>	<b>149,900</b>
A85020	Roads & Road Constr & Maintenance	8,809,607	4,971,700	7,923,071	8,120,056	13,493,351	3,401,745	8,187,923	8,187,923
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>8,809,607</b>	<b>4,971,700</b>	<b>7,923,071</b>	<b>8,120,056</b>	<b>13,493,351</b>	<b>3,401,745</b>	<b>8,187,923</b>	<b>8,187,923</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>8,874,665</b>	<b>5,006,673</b>	<b>8,064,005</b>	<b>8,265,556</b>	<b>13,638,851</b>	<b>3,427,215</b>	<b>8,337,823</b>	<b>8,337,823</b>



## Public Works, Planning & Transportation 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	996,330	3,202,600	3,202,600	5,000,000	1,797,400	56%
A45X Intergovernmental	268,190	325,371	9,149,920	269,502	(55,870)	-17%
A46X Charges for Services	297,582	320,000	320,000	300,000	(20,000)	-6%
A49X Transfers	228,696	267,300	267,300	275,339	8,039	3%
AHM Miscellaneous	11,290	3,545	3,545	12,000	8,455	238%
<b>AH4X Total Revenue</b>	<b>1,802,088</b>	<b>4,118,816</b>	<b>12,943,365</b>	<b>5,856,841</b>	<b>1,738,024</b>	<b>42%</b>
AH5X Personnel	1,579,435	1,665,146	1,665,146	1,649,767	(15,379)	-1%
AH6X Commodities	30,852	32,500	32,500	30,600	(1,900)	-6%
AH74X Benefits	509,200	572,900	572,900	622,648	49,748	9%
AH7X Contractuals	847,040	857,990	10,147,055	656,179	(201,811)	-24%
AH8X Capital Expenditures	37,426	32,801	32,801	6,511	(26,290)	-80%
<b>AHEX Total Expenses</b>	<b>3,003,953</b>	<b>3,161,337</b>	<b>12,450,402</b>	<b>2,965,705</b>	<b>(195,631)</b>	<b>-6%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	17	18	18
Part Time	1	1	0

### BUDGET HIGHLIGHTS:

- ❖ Vacant, full-time Business Officer Supervisor position eliminated, and part-time Accounting Specialist position moved to full-time to assist with technical and financial support for the Energov System.

### GOALS:

- ❖ Successfully complete the eight projects under construction utilizing the 2020 stormwater capital funding provided by the County Board in FY 2020.
- ❖ Achieve DCEO funding for the nine flood mitigation projects valued at \$18 million and begin project implementation. The projects will provide significant flood damage reduction benefits countywide.

**PERFORMANCE INFORMATION:**

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Estimate
Engineering Projects Managed	60	62	62	77	75
Planning Projects Managed	39	27	27	16	20
Grants Received	1	1	3	2	4
Training Participants Rating Excellent or Good	99%	99%	99%	99.5%	100%
Regulatory Submittals and Inspections Completed	1,097	1,097	1,128	1,573	1,600

# Lake County Revenue Budget Comparison Report - Five Year History

F212 Stormwater Management Stormwater Management .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	1,692,830	996,705	995,962	3,200,000	3,200,000	2,501,182	2,084,681	5,000,000
A41110	Prior Year Property Taxes	1,066	1,437	368	-	-	-	-	-
A41120	TIF Districts Property Taxes	2,639	1,487	-	2,600	2,600	1,474	-	-
<b>A41X Taxes</b>		<b>1,696,535</b>	<b>999,629</b>	<b>996,330</b>	<b>3,202,600</b>	<b>3,202,600</b>	<b>2,502,656</b>	<b>2,084,681</b>	<b>5,000,000</b>
A45333	Grants - State	-	-	19,897	-	-	-	-	-
A45335	Grants - Nonprofit	57,000	-	-	-	-	-	-	-
A45340	Other Federal Funds	2,525,654	247,591	-	261,171	1,994,139	-	61,864	61,864
A45350	Other State Funds	278,601	406,018	163,238	-	6,689,523	-	120,000	120,000
A45370	Revenue From Counties	6,938	41,416	58,817	59,000	59,000	51,275	59,000	59,000
A45400	Revenue From Other Government Bodies	3,453	16,529	26,238	5,200	407,258	292,443	28,638	28,638
<b>A45X Intergovernmental</b>		<b>2,871,644</b>	<b>711,554</b>	<b>268,190</b>	<b>325,371</b>	<b>9,149,920</b>	<b>343,717</b>	<b>269,502</b>	<b>269,502</b>
A46690	Storm Water Permit Fee's	361,001	322,095	297,582	320,000	320,000	222,973	300,000	300,000
<b>A46X Charges for Services</b>		<b>361,001</b>	<b>322,095</b>	<b>297,582</b>	<b>320,000</b>	<b>320,000</b>	<b>222,973</b>	<b>300,000</b>	<b>300,000</b>
A49920	Transfers From Other Funds	258,062	249,897	228,696	267,300	267,300	189,171	281,362	275,339
<b>A49X Transfers</b>		<b>258,062</b>	<b>249,897</b>	<b>228,696</b>	<b>267,300</b>	<b>267,300</b>	<b>189,171</b>	<b>281,362</b>	<b>275,339</b>
A48010	Interest	7,990	5,457	11,290	3,445	3,445	-	12,000	12,000
A48320	Proceeds From Sale Of Assets	-	8,265	-	-	-	-	-	-
A48340	Passthrough fees.	156,544	-	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	20	62	-	100	100	-	-	-
<b>AHM Miscellaneous</b>		<b>164,553</b>	<b>13,784</b>	<b>11,290</b>	<b>3,545</b>	<b>3,545</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>
<b>AH4X Total Revenue</b>		<b>5,351,796</b>	<b>2,296,958</b>	<b>1,802,088</b>	<b>4,118,816</b>	<b>12,943,365</b>	<b>3,258,518</b>	<b>2,947,545</b>	<b>5,856,841</b>

# Lake County Expense Budget Comparison Report - Five Year History

F212 Stormwater Management Stormwater Management .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	1,461,659	1,443,925	1,476,694	1,585,076	1,585,076	1,215,182	1,603,433	1,590,201
A51120	Permanent PT Salaries/Wages	25,047	24,490	24,512	35,020	35,020	30,110	26,146	26,146
A51135	Payroll Contingency	-	-	-	-	24,000	-	-	-
A51140	Overtime Salaries And Wages	1,204	448	98	-	-	179	-	-
A51160	Holiday Pay	322	-	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	15,635	24,597	75,063	37,800	13,800	16,494	28,800	28,800
A51210	Performance Appraisals	4,241	1,442	67	-	-	1,088	-	-
A51220	Vacation payout	-	6,524	-	-	-	11,050	-	-
A51240	Opt Out Premium	2,942	1,961	3,000	3,000	3,000	2,308	-	1,500
A51260	Incentive payments	15,083	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	4,250	4,250	1,840	3,120	3,120
<b>AH5X Personnel</b>		<b>1,526,134</b>	<b>1,503,386</b>	<b>1,579,435</b>	<b>1,665,146</b>	<b>1,665,146</b>	<b>1,278,251</b>	<b>1,661,499</b>	<b>1,649,767</b>
A61010	Office Supplies	4,560	4,765	3,318	5,000	3,000	1,471	3,300	3,300
A61020	Computer Supplies	10,511	10,895	11,144	3,000	2,300	1,370	11,150	11,150
A61030	Books Manuals And Periodicals	382	-	578	500	500	-	500	500
A61040	Operational Supplies	13,974	22,607	11,413	20,000	7,000	3,742	11,400	11,400
A61070	Craft & Recreational Supplies	-	36	-	-	-	-	-	-
A65090	Gasoline	3,863	3,704	4,399	4,000	2,000	2,546	4,250	4,250
A65180	Miscellaneous Commodities	-	-	-	-	17,700	-	-	-
<b>AH6X Commodities</b>		<b>33,290</b>	<b>42,006</b>	<b>30,852</b>	<b>32,500</b>	<b>32,500</b>	<b>9,129</b>	<b>30,600</b>	<b>30,600</b>
A74080	H/L/D Employee Benefits	252,769	263,486	280,504	293,038	293,038	239,126	331,166	347,309
A74100	Retirement Benefits/FICA	110,629	107,888	113,736	127,487	127,487	92,244	126,980	123,968
A74110	Retirement Benefits/IMRF	147,433	142,009	114,959	152,375	152,375	114,436	155,116	151,371
<b>AH74X Benefits .</b>		<b>510,831</b>	<b>513,382</b>	<b>509,200</b>	<b>572,900</b>	<b>572,900</b>	<b>445,806</b>	<b>613,262</b>	<b>622,648</b>
A71140	Legal Services	18,182	14,116	9,501	17,000	-	-	-	-
A71150	Consultants	25,269	198,285	204,392	161,000	201,597	48,268	100,000	100,000
A71230	Software & Online Services	-	-	-	10,650	9,950	6,191	-	-
A71450	Mileage Reimbursement	383	111	958	500	500	88	730	730
A71470	Employee Relations	515	505	227	550	-	235	170	170
A71500	Trips And Training	11,193	13,058	8,118	12,200	4,200	4,363	8,100	8,100
A71710	Grant Projects	60	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	3,462	5,005	3,644	5,000	3,500	1,675	3,600	3,600
A71950	Cellular Phones	5,270	5,448	5,309	5,500	5,500	4,720	5,300	5,300
A71955	Cell Phone Allowance .	4,165	3,615	3,120	-	-	260	-	-
A72210	Motor Vehicle Maintenance & Repairs	3,239	6,208	1,673	4,500	1,500	2,448	1,600	1,600
A72250	Bldg & Grounds Maintenance & Repairs	4,876	-	251	20,000	0	-	-	-
A72280	Equipment Maintenance	11,940	11,940	12,240	15,700	15,700	12,640	30,100	30,100
A72820	Postage	250	242	545	250	250	131	540	540
A72830	Printing Services	7,303	9,474	10,462	10,600	4,600	2,667	10,400	10,400
A72980	Workshop Fees	7,083	4,531	3,537	7,000	1,500	1,517	3,500	3,500
A73195	Indirect Cost Allocations	205,453	191,250	183,839	289,940	289,940	-	183,839	183,839
A79940	Miscell Contractual Services	403,234	303,358	245,046	297,600	936,845	83,428	308,300	308,300
A79950	All Other Miscellaneous	277,041	208,981	154,180	-	8,671,473	2,730,245	-	-
<b>AH7X Contractuals</b>		<b>988,916</b>	<b>976,126</b>	<b>847,040</b>	<b>857,990</b>	<b>10,147,055</b>	<b>2,898,876</b>	<b>656,179</b>	<b>656,179</b>

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

F212 Stormwater Management Stormwater Management .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A82010	Buildings And Structures	7,256	-	-	-	-	-	-	-
A83010	Motor Vehicles	-	81,103	-	-	-	-	-	-
A84030	Computer Equipment	13,301	-	13,404	14,300	6,600	4,989	-	6,511
A84070	Engineering Equipment	15,656	16,236	24,022	18,500	14,400	14,400	-	-
A84100	Miscellaneous Equipment	-	-	-	-	11,800	-	-	-
<b>AH8X Capital Expenditures</b>		<b>36,213</b>	<b>97,339</b>	<b>37,426</b>	<b>32,801</b>	<b>32,801</b>	<b>19,389</b>	<b>-</b>	<b>6,511</b>
<b>AHEX Total Expenses</b>		<b>3,095,384</b>	<b>3,132,240</b>	<b>3,003,953</b>	<b>3,161,337</b>	<b>12,450,402</b>	<b>4,651,451</b>	<b>2,961,540</b>	<b>2,965,705</b>





## Health and Community Services Committee

# Tuberculosis (TB) Clinic

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	299,071	500,000	500,000	500,000	0	0%
A45X Intergovernmental	8,634	8,764	8,764	8,633	(131)	-1%
A46X Charges for Services	24,744	46,541	46,541	24,744	(21,797)	-47%
A49X Transfers	58,062	72,593	72,593	75,224	2,631	4%
AHM Miscellaneous	3,768	1,053	1,053	1,053	0	0%
<b>AH4X Total Revenue</b>	<b>394,279</b>	<b>628,951</b>	<b>628,951</b>	<b>609,654</b>	<b>(19,297)</b>	<b>-3%</b>
AH5X Personnel	402,543	417,815	417,815	442,144	24,329	6%
AH6X Commodities	15,747	29,210	29,210	25,788	(3,422)	-12%
AH74X Benefits	176,714	180,809	180,809	196,379	15,570	9%
AH7X Contractuals	93,213	192,529	192,529	107,691	(84,838)	-44%
<b>AHEX Total Expenses</b>	<b>688,218</b>	<b>820,363</b>	<b>820,363</b>	<b>772,002</b>	<b>(48,361)</b>	<b>-6%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	8	8	8
Part Time	0	0	0

### ACCOMPLISHMENTS:

- ❖ Developed working processes with Great Lakes Naval Base for transferring care of active TB patients or reporting latent TB infections.
- ❖ Obtained TB Board approval to update radiology technology and to start electronically archiving x-ray films.
- ❖ Reducing costs for uninsured TB clients by sending Sputa specimens to the Illinois Department of Public Health (IDPH) for TB evaluation.
- ❖ Enrolling eligible patients into a no-cost TB therapy program offered by IDPH.
- ❖ Sending specimens at no cost to the Centers for Disease Control and Prevention (via IDPH) or the University of Florida for suspect TB cases that are difficult to diagnose.

### GOALS:

- ❖ To continue to work towards reducing the incidence of Tuberculosis in Lake County.

# Lake County Revenue Budget Comparison Report - Five Year History

F220 TB Clinic Health Department

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	355,524	299,063	298,967	500,000	500,000	390,769	655,490	500,000
A41110	Prior Year Property Taxes	307	428	104	-	-	-	-	-
A41120	TIF Districts Property Taxes	559	446	-	-	-	442	-	-
<b>A41X</b>	<b>Taxes</b>	<b>356,390</b>	<b>299,938</b>	<b>299,071</b>	<b>500,000</b>	<b>500,000</b>	<b>391,211</b>	<b>655,490</b>	<b>500,000</b>
A45231	Managed Care Medicare	52	33	248	33	33	28	248	248
A45250	Illinois Public Aid	1,789	2,344	2,098	2,344	2,344	699	2,098	2,098
A45260	Medicare B	622	1,547	1,301	1,547	1,547	134	1,301	1,301
A45285	Managed Care - Medical	7,437	4,840	4,986	4,840	4,840	1,583	4,986	4,986
<b>A45X</b>	<b>Intergovernmental</b>	<b>9,797</b>	<b>8,764</b>	<b>8,634</b>	<b>8,764</b>	<b>8,764</b>	<b>2,445</b>	<b>8,633</b>	<b>8,633</b>
A47050	Insurance Reimbursement	16,048	9,082	8,632	17,164	17,164	1,934	8,632	8,632
A47180	Medical Fees	29,260	29,377	16,112	29,377	29,377	11,257	16,112	16,112
<b>A46X</b>	<b>Charges for Services</b>	<b>45,308</b>	<b>38,459</b>	<b>24,744</b>	<b>46,541</b>	<b>46,541</b>	<b>13,191</b>	<b>24,744</b>	<b>24,744</b>
A49920	Transfers From Other Funds	61,530	65,105	58,062	72,593	72,593	48,732	75,224	75,224
<b>A49X</b>	<b>Transfers</b>	<b>61,530</b>	<b>65,105</b>	<b>58,062</b>	<b>72,593</b>	<b>72,593</b>	<b>48,732</b>	<b>75,224</b>	<b>75,224</b>
A48010	Interest	2,529	-249	3,768	1,053	1,053	-	1,053	1,053
A49910	All Other Miscellaneous Revenue	124	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>2,653</b>	<b>249</b>	<b>3,768</b>	<b>1,053</b>	<b>1,053</b>	<b>-</b>	<b>1,053</b>	<b>1,053</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>475,677</b>	<b>412,017</b>	<b>394,279</b>	<b>628,951</b>	<b>628,951</b>	<b>455,578</b>	<b>765,144</b>	<b>609,654</b>

# Lake County Expense Budget Comparison Report - Five Year History

F220 TB Clinic Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	313,071	364,624	391,906	432,714	432,714	323,690	433,947	433,947
A51120	Permanent PT Salaries/Wages	42,198	24,835	7,065	-	-	14,225	-	-
A51130	Payroll Accrual Year End	405	-8,828	1,266	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-29,000	-29,000	-	-	-
A51140	Overtime Salaries And Wages	32	514	1,094	525	525	34	-	-
A51180	Special Pay	34	2	-	-	-	19	-	-
A51200	Temporary PT Salaries/Wages	-	-	-	12,190	12,190	-	6,812	6,812
A51220	Vacation payout	1,349	1,818	-	-	-	-	-	-
A51230	Sick Payout	-	726	-	-	-	-	-	-
A51240	Opt Out Premium	-	1,385	1,211	1,385	1,385	1,211	1,385	1,385
<b>AH5X Personnel</b>		<b>357,090</b>	<b>385,075</b>	<b>402,543</b>	<b>417,815</b>	<b>417,815</b>	<b>339,180</b>	<b>442,144</b>	<b>442,144</b>
A61010	Office Supplies	423	508	728	510	510	519	730	730
A61040	Operational Supplies	2,017	2,300	302	3,000	3,000	174	1,802	1,802
A61080	Food and Provisions	519	429	460	600	600	97	460	460
A62010	Medical Supplies	3,102	1,993	1,762	3,500	3,500	2,054	2,796	2,796
A62040	Drugs And Medicines	20,617	18,530	12,496	21,600	21,600	12,825	20,000	20,000
<b>AH6X Commodities</b>		<b>26,678</b>	<b>23,760</b>	<b>15,747</b>	<b>29,210</b>	<b>29,210</b>	<b>15,668</b>	<b>25,788</b>	<b>25,788</b>
A74080	H/L/D Employee Benefits	95,552	92,863	117,910	108,216	108,216	91,485	121,155	121,155
A74100	Retirement Benefits/FICA	26,038	28,106	29,078	32,212	32,212	24,590	33,824	33,824
A74110	Retirement Benefits/IMRF	35,492	36,999	29,727	40,380	40,380	29,274	41,400	41,400
<b>AH74X Benefits .</b>		<b>157,082</b>	<b>157,968</b>	<b>176,714</b>	<b>180,809</b>	<b>180,809</b>	<b>145,349</b>	<b>196,379</b>	<b>196,379</b>
A71120	Interpreters	-	398	127	400	400	68	130	130
A71150	Consultants	28,821	28,271	5,159	7,463	7,463	4,290	7,463	7,463
A71220	Computer Services	984	209	477	209	209	162	1,250	1,250
A71230	Software & Online Services	2,046	2,532	2,391	14,932	14,932	2,017	2,975	2,975
A71260	Application Hosting	2,575	3,360	3,351	3,360	3,360	3,080	3,360	3,360
A71310	Laboratory Fees	2,434	5,029	7,933	12,988	12,988	3,812	9,000	9,000
A71330	Medical Fees	-	60	-	7,500	7,500	42	-	-
A71350	Radiological Fees	8,076	10,035	2,434	11,500	11,500	1,059	4,000	4,000
A71450	Mileage Reimbursement	162	143	130	140	140	27	130	130
A71500	Trips And Training	266	225	121	3,915	3,915	1,662	-	-
A71810	Dues And Subscriptions	440	440	330	440	440	-	330	330
A71910	Gas For Heating	1,582	2,318	1,974	2,320	2,320	1,221	1,975	1,975
A71920	Electricity	5,582	4,911	5,016	4,910	4,910	3,928	5,040	5,040
A71930	Water And Sewer Charges	349	528	379	530	530	653	380	380
A71940	Telephone	4,616	5,770	9,538	8,938	8,938	16,445	17,904	17,904
A71950	Cellular Phones	2,255	2,282	2,101	2,280	2,280	1,467	1,771	1,771
A71970	Courier Services	788	783	783	798	798	399	1,040	1,040
A72280	Equipment Maintenance	2,109	3,015	1,670	3,100	3,100	445	1,600	1,600
A72530	Equipment Rental	1,609	1,302	1,262	16,300	16,300	921	1,300	1,300
A72560	All Other Rentals	1,968	511	565	510	510	-	570	570
A72820	Postage	403	1,858	2,250	1,860	1,860	1,296	2,250	2,250
A72830	Printing Services	246	827	606	830	830	133	610	610
A72840	Temporary Employment Services	11,479	10,781	1,322	5,780	5,780	-	1,320	1,320

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

F220 TB Clinic Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Budget FY2021	Budget FY2021
A73195	Indirect Cost Allocations	40,382	40,468	43,113	81,326	81,326	-	43,113	43,113
A79940	Miscell Contractual Services	275	199	182	200	200	296	180	180
<b>AH7X</b>	<b>Contractuals</b>	<b>119,448</b>	<b>126,255</b>	<b>93,213</b>	<b>192,529</b>	<b>192,529</b>	<b>43,422</b>	<b>107,691</b>	<b>107,691</b>
A83010	Motor Vehicles	16,639	-	-	-	-	-	-	-
A85070	All Other Capital Outlay	-	925	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>16,639</b>	<b>925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>676,936</b>	<b>693,983</b>	<b>688,218</b>	<b>820,363</b>	<b>820,363</b>	<b>543,620</b>	<b>772,002</b>	<b>772,002</b>

## Health and Community Services Committee

# Veterans Assistance Commission

**DEPARTMENT PURPOSE:** To promote the welfare of honorably discharged Veterans of military service and their families through maximizing all possible benefits through effective and dynamic advocacy and by serving as a central service office for all veterans residing in the County of Lake, in accordance with 330 ILCS 45, The Military Veterans Assistance Act.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	498,679	600,500	600,500	600,005	(495)	0%
A49X Transfers	37,545	49,624	49,624	59,623	9,999	20%
AHM Miscellaneous	2,280	1,000	1,000	0	(1,000)	-100%
<b>AH4X Total Revenue</b>	<b>538,503</b>	<b>651,124</b>	<b>651,124</b>	<b>659,628</b>	<b>8,504</b>	<b>1%</b>
AH5X Personnel	245,491	319,937	319,937	329,784	9,847	3%
AH6X Commodities	19,579	13,200	13,200	21,922	8,722	66%
AH74X Benefits	70,014	124,461	124,461	103,074	(21,387)	-17%
AH7X Contractuals	165,954	175,629	175,629	208,427	32,798	19%
AH8X Capital Expenditures	11,308	1,400	1,400	0	(1,400)	-100%
<b>AHEX Total Expenses</b>	<b>512,346</b>	<b>634,627</b>	<b>634,627</b>	<b>663,206</b>	<b>28,580</b>	<b>5%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	4	6	6
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

↑ There is an increase to \$50,000 of Assistance to Veterans (73010).

## PERFORMANCE INFORMATION:

Measurement	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target
Veteran Population*	34,957	34,177	32,686	32,686
Emergency Housing (Cumulative Nights)	203	254	805	1,000
Direct Emergency Assistance Distributed	\$29,205	\$18,138	\$62,000	\$182,000
Claims Submitted (Compensation and Pension)	902	1,004	1,390	1,600
VA Appeals Submitted	96	255	350	460
Effective Rate for Claims and Appeals	71%	81%	87%	90%
All Forms Submitted for Benefits Assistance	3,839	4,380	5,347	6,200
Total Federal VA Compensation into Lake County (Millions)	\$112	\$125	\$140	\$165
Veterans Receiving Compensation	6,597	7,321	8,350	9,200
Percentage of Veteran Population Assisted	16.9%	18.3%	21.0%	24.0%

\*Demographic data are estimates from the U.S. Department of Veterans Affairs - [National Center for Veterans Analysis and Statistics](#), not the [U.S. Census](#) estimate.

# Lake County Revenue Budget Comparison Report - Five Year History

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	258,833	249,306	498,600	600,000	600,000	468,796	800,000	600,000
A41110	Prior Year Property Taxes	219	268	79	-	-	-	5	5
A41120	TIF Districts Property Taxes	406	372	-	500	500	737	-	-
<b>A41X</b>	<b>Taxes</b>	<b>259,459</b>	<b>249,946</b>	<b>498,679</b>	<b>600,500</b>	<b>600,500</b>	<b>469,533</b>	<b>800,005</b>	<b>600,005</b>
A45335	Grants - Nonprofit	25,000	-	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	35,518	35,293	37,545	49,624	49,624	40,040	56,592	59,623
<b>A49X</b>	<b>Transfers</b>	<b>35,518</b>	<b>35,293</b>	<b>37,545</b>	<b>49,624</b>	<b>49,624</b>	<b>40,040</b>	<b>56,592</b>	<b>59,623</b>
A48010	Interest	996	-666	1,966	1,000	1,000	-	-	-
A48320	Proceeds From Sale Of Assets	-	-	313	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	318	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,314</b>	<b>666</b>	<b>2,280</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>321,291</b>	<b>284,572</b>	<b>538,503</b>	<b>651,124</b>	<b>651,124</b>	<b>509,573</b>	<b>856,597</b>	<b>659,628</b>



# Lake County Expense Budget Comparison Report - Five Year History

F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	171,645	177,354	216,870	292,330	292,330	224,354	302,079	302,079
A51120	Permanent PT Salaries/Wages	21,803	22,264	22,882	23,577	23,577	24,270	23,205	23,205
A51140	Overtime Salaries And Wages	-	-	1,681	1,030	1,030	1,624	-	-
A51220	Vacation payout	11,557	-	2,213	-	-	7,483	-	-
A51230	Sick Payout	-	-	-	-	-	2,721	-	-
A51240	Opt Out Premium	1,615	3,115	1,846	3,000	3,000	2,942	4,500	4,500
A51260	Incentive payments	2,146	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>208,766</b>	<b>202,733</b>	<b>245,491</b>	<b>319,937</b>	<b>319,937</b>	<b>263,394</b>	<b>329,784</b>	<b>329,784</b>
A61010	Office Supplies	7,472	4,287	8,061	5,000	5,000	4,824	10,403	10,403
A61030	Books Manuals And Periodicals	668	-	-	1,200	1,200	555	-	-
A61040	Operational Supplies	-	-	11,226	7,000	7,000	3,002	11,226	11,226
A61060	Clothing And Uniforms	-	-	221	-	-	-	221	221
A61080	Food and Provisions	-	-	71	-	-	-	71	71
A62010	Medical Supplies	-	-	-	-	-	1,375	-	-
<b>AH6X Commodities</b>		<b>8,140</b>	<b>4,287</b>	<b>19,579</b>	<b>13,200</b>	<b>13,200</b>	<b>9,755</b>	<b>21,922</b>	<b>21,922</b>
A74080	H/L/D Employee Benefits	26,892	20,516	32,470	68,853	68,853	36,548	46,482	46,482
A74100	Retirement Benefits/FICA	15,611	15,215	18,316	24,407	24,407	19,634	25,229	25,229
A74110	Retirement Benefits/IMRF	19,907	20,078	19,228	31,201	31,201	24,681	31,363	31,363
<b>AH74X Benefits</b>		<b>62,410</b>	<b>55,809</b>	<b>70,014</b>	<b>124,461</b>	<b>124,461</b>	<b>80,862</b>	<b>103,074</b>	<b>103,074</b>
A71140	Legal Services	3,806	6,300	15,711	10,000	10,000	10,293	70,000	20,000
A71230	Software & Online Services	-	2,284	2,717	2,700	2,700	2,859	5,000	5,000
A71340	Dental Fees	11,636	-1,383	-	-	-	-	-	-
A71450	Mileage Reimbursement	275	1,295	1,930	2,000	2,000	567	2,550	2,550
A71470	Employee Relations	1,768	1,765	129	-	-	-	70	70
A71500	Trips And Training	6,226	12,612	16,459	10,000	10,000	28,651	16,459	16,459
A71670	Contracted Custodial Service	-	-	4,150	-	-	3,850	5,200	5,200
A71810	Dues And Subscriptions	1,542	1,736	1,091	4,800	4,800	100	5,000	5,000
A71850	Advertising	-	-	15,107	5,800	5,800	73	5,800	5,800
A71950	Cellular Phones	-	-	529	360	360	216	529	529
A71955	Cell Phone Allowance	600	-	-	-	-	-	-	-
A71960	Data/Telecommunications	-	-	72	-	-	-	72	72
A71970	Courier Services	57	50	2,942	3,000	3,000	542	-	-
A72120	Fidelity And Surety Bonds	195	60	40	200	200	22	40	40
A72170	Liability And Work Comp Insurance	2,401	-	-	13,500	13,500	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	-	2,490	-	-	-	-	-	-
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	-	132	-	-	-	-	-
A72510	Building Rentals	-	70,256	36,600	37,800	37,800	31,500	38,000	38,000
A72520	Record Storage	-	-	1,087	-	-	348	-	-
A72530	Equipment Rental	1,430	1,535	1,452	1,500	1,500	939	1,800	1,800
A72830	Printing Services	-	-	849	-	-	-	900	900
A73010	Assistance To Veterans	89,097	43,878	14,877	32,000	32,000	31,617	182,514	64,719
A73195	Indirect Cost Allocations	137,988	41,052	42,288	51,969	51,969	-	42,288	42,288
A79950	All Other Miscellaneous	-	578	7,792	-	-	20	-	-

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

F208 Veterans Assistance Commission Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
<b>AH7X</b>	<b>Contractuals</b>	<b>257,022</b>	<b>184,506</b>	<b>165,954</b>	<b>175,629</b>	<b>175,629</b>	<b>111,597</b>	<b>376,222</b>	<b>208,427</b>
A84030	Computer Equipment	3,276	-	11,103	1,400	1,400	656	11,103	-
A84060	Furniture And Office Equipment	-	26,042	205	-	-	-	3,000	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>3,276</b>	<b>26,042</b>	<b>11,308</b>	<b>1,400</b>	<b>1,400</b>	<b>656</b>	<b>14,103</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>539,614</b>	<b>473,377</b>	<b>512,346</b>	<b>634,627</b>	<b>634,627</b>	<b>466,265</b>	<b>845,104</b>	<b>663,206</b>



## 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. The FY 20 Budget anticipates transition to new facility in July 2020.

### FINANCIAL SUMMARY:

Account	FY2019	FY2020	FY2020	FY2021	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A41X Taxes	1,829,657	100,000	100,000	0	(100,000)	-100%
AHM Miscellaneous	93,464	0	0	93,464	93,464	0%
<b>AH4X Total Revenue</b>	<b>1,923,121</b>	<b>100,000</b>	<b>100,000</b>	<b>93,464</b>	<b>(6,536)</b>	<b>-7%</b>
AH7X Contractuals	939,214	1,202,352	1,202,352	939,214	(263,138)	-22%
<b>AHEX Total Expenses</b>	<b>939,214</b>	<b>1,202,352</b>	<b>1,202,352</b>	<b>939,214</b>	<b>(263,138)</b>	<b>-22%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F218 Winchester House Winchester House.\_MH41X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	2,307,187	1,699,530	1,829,188	100,000	100,000	75,574	1,829,188	-
A41110	Prior Year Property Taxes	721	1,049	469	-	-	-	-	-
A41120	TIF Districts Property Taxes	3,576	2,535	-	-	-	2,707	-	-
<b>A41X</b>	<b>Taxes</b>	<b>2,311,485</b>	<b>1,703,114</b>	<b>1,829,657</b>	<b>100,000</b>	<b>100,000</b>	<b>78,281</b>	<b>1,829,188</b>	<b>-</b>
A48010	Interest	485	1,798	18,520	-	-	-	18,520	18,520
A49910	All Other Miscellaneous Revenue	-	1,615,057	74,944	-	-	-	74,944	74,944
<b>AHM</b>	<b>Miscellaneous</b>	<b>485</b>	<b>1,616,855</b>	<b>93,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,464</b>	<b>93,464</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,311,970</b>	<b>3,319,970</b>	<b>1,923,121</b>	<b>100,000</b>	<b>100,000</b>	<b>78,281</b>	<b>1,922,652</b>	<b>93,464</b>

# Lake County Expense Budget Comparison Report - Five Year History

F218 Winchester House Winchester House.\_MH41X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71110	Auditing And Accounting	-	-	-	10,000	10,000	-	-	-
A71125	Staff Augmentation	-	-	141,214	500,000	500,000	297,556	141,214	141,214
A72880	Management Fees	1,173,480	842,191	798,000	-	-	-	798,000	798,000
A73195	Indirect Cost Allocations	1,143,793	863,424	-	692,352	692,352	-	-	-
A79940	Miscell Contractual Services	-	-	-	-	-	125	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>2,317,273</b>	<b>1,705,615</b>	<b>939,214</b>	<b>1,202,352</b>	<b>1,202,352</b>	<b>297,681</b>	<b>939,214</b>	<b>939,214</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>2,317,273</b>	<b>1,705,615</b>	<b>939,214</b>	<b>1,202,352</b>	<b>1,202,352</b>	<b>297,681</b>	<b>939,214</b>	<b>939,214</b>

# *Special Revenue Funds*

*2021 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	201,392	170,000	170,000	180,000	10,000	6%
AHM Miscellaneous	1,859	500	500	500	0	0%
<b>AH4X Total Revenue</b>	<b>203,251</b>	<b>170,500</b>	<b>170,500</b>	<b>180,500</b>	<b>10,000</b>	<b>6%</b>
AH5X Personnel	101,401	103,712	103,712	103,836	124	0%
AH6X Commodities	2,133	2,300	2,300	2,300	0	0%
AH74X Benefits	38,460	42,608	42,608	43,830	1,222	3%
AH7X Contractuals	46,561	41,745	41,745	31,392	(10,353)	-25%
<b>AH6X Total Expenses</b>	<b>188,556</b>	<b>190,366</b>	<b>190,366</b>	<b>181,358</b>	<b>(9,007)</b>	<b>-5%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	2	2	2
Part Time	1	1	1

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$263,461. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$243,596. The FY2021 budget would result in a fund balance of \$242,738.

### ACCOMPLISHMENTS:

- ❖ Kids' Korner serviced 1,551 children in 2019 and a total of 53,991 children since opening in 1994.
- ❖ Kids' Korner celebrated its 25<sup>th</sup> anniversary in September 2019.

### GOALS:

- ❖ Work with Court Administration and the County Health Department to devise a plan to safely reopen Kids Korner.
- ❖ Continue to monitor the Children Waiting Room Fund and how it might be affected by the COVID pandemic.

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

F254 Children's Waiting Room Fund Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	201,327	191,247	201,392	170,000	170,000	130,543	180,000	180,000
<b>A46X</b>	<b>Charges for Services</b>	<b>201,327</b>	<b>191,247</b>	<b>201,392</b>	<b>170,000</b>	<b>170,000</b>	<b>130,543</b>	<b>180,000</b>	<b>180,000</b>
A48010	Interest	118	720	1,859	500	500	-	500	500
A49910	All Other Miscellaneous Revenue	-	20	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>118</b>	<b>740</b>	<b>1,859</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>500</b>	<b>500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>201,445</b>	<b>191,987</b>	<b>203,251</b>	<b>170,500</b>	<b>170,500</b>	<b>130,543</b>	<b>180,500</b>	<b>180,500</b>

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

F254 Children's Waiting Room Fund Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	89,172	80,185	81,671	84,592	84,592	68,140	84,906	84,906
A51120	Permanent PT Salaries/Wages	14,955	16,558	17,407	17,398	17,398	14,368	17,430	17,430
A51140	Overtime Salaries And Wages	-	47	820	222	222	-	-	-
A51160	Holiday Pay	227	-	-	-	-	-	-	-
A51180	Special Pay	-	3	3	-	-	102	-	-
A51220	Vacation payout	1,512	-	-	-	-	-	-	-
A51240	Opt Out Premium	1,211	1,558	1,500	1,500	1,500	1,211	1,500	1,500
<b>AH5X Personnel</b>		<b>107,078</b>	<b>98,352</b>	<b>101,401</b>	<b>103,712</b>	<b>103,712</b>	<b>83,821</b>	<b>103,836</b>	<b>103,836</b>
A61030	Books Manuals And Periodicals	448	440	448	500	500	239	500	500
A61040	Operational Supplies	1,623	1,609	1,685	1,800	1,800	515	1,800	1,800
<b>AH6X Commodities</b>		<b>2,071</b>	<b>2,049</b>	<b>2,133</b>	<b>2,300</b>	<b>2,300</b>	<b>754</b>	<b>2,300</b>	<b>2,300</b>
A74080	H/L/D Employee Benefits	27,689	22,831	24,035	24,577	24,577	20,490	26,012	26,012
A74100	Retirement Benefits/FICA	7,739	6,854	7,044	7,937	7,937	5,804	7,943	7,943
A74110	Retirement Benefits/IMRF	10,105	9,047	7,380	10,094	10,094	7,267	9,875	9,875
<b>AH74X Benefits</b>		<b>45,532</b>	<b>38,732</b>	<b>38,460</b>	<b>42,608</b>	<b>42,608</b>	<b>33,561</b>	<b>43,830</b>	<b>43,830</b>
A71450	Mileage Reimbursement	99	121	112	300	300	-	300	300
A72140	Unemployment Compensation	162	162	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	16,104	14,280	14,280	18,876	18,876	-	18,523	18,523
A79920	Transfers Other Funds	30,000	30,000	30,000	20,000	20,000	-	10,000	10,000
A79950	All Other Miscellaneous	-	-	-	400	400	-	400	400
<b>AH7X Contractuals</b>		<b>48,372</b>	<b>46,570</b>	<b>46,561</b>	<b>41,745</b>	<b>41,745</b>	<b>-</b>	<b>31,392</b>	<b>31,392</b>
<b>AHEX Total Expenses</b>		<b>203,052</b>	<b>185,703</b>	<b>188,556</b>	<b>190,366</b>	<b>190,366</b>	<b>118,137</b>	<b>181,358</b>	<b>181,358</b>



## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A42X Licenses & Permits	158,889	0	0	0	0	0%
A46X Charges for Services	41,230	140,000	140,000	250,000	110,000	79%
AHM Miscellaneous	1,060	300	300	300	0	0%
<b>AH4X Total Revenue</b>	<b>201,179</b>	<b>140,300</b>	<b>140,300</b>	<b>250,300</b>	<b>110,000</b>	<b>78%</b>
AH6X Commodities	69,400	60,500	60,500	50,500	(10,000)	-17%
AH7X Contractuals	86,770	108,832	108,832	140,832	32,000	29%
AH8X Capital Expenditures	26,060	0	0	0	0	0%
<b>AH6X Total Expenses</b>	<b>182,230</b>	<b>169,332</b>	<b>169,332</b>	<b>191,332</b>	<b>22,000</b>	<b>13%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$112,511. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$83,479. The FY2021 budget would result in a fund balance of \$142,447.
- ↑ Increase in Charges for Service Revenue is associated with a projected increase in the number of cremation permits issued.
- ↑ Increase in Contractuals expenses due to transferred expenses from the General Fund to meet FY19 Actuals target.

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

F267 Coroner Fees County Coroner\_M35X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A42045	Cremation Permit Fees	48,294	194,862	158,889	-	-	18,715	-	-
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>48,294</b>	<b>194,862</b>	<b>158,889</b>	<b>-</b>	<b>-</b>	<b>18,715</b>	<b>-</b>	<b>-</b>
A46010	Fees	210	4,017	41,230	140,000	140,000	6,441	250,000	250,000
<b>A46X</b>	<b>Charges for Services</b>	<b>210</b>	<b>4,017</b>	<b>41,230</b>	<b>140,000</b>	<b>140,000</b>	<b>6,441</b>	<b>250,000</b>	<b>250,000</b>
A48010	Interest	165	338	1,060	300	300	-	300	300
<b>AHM</b>	<b>Miscellaneous .</b>	<b>165</b>	<b>338</b>	<b>1,060</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>300</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>48,669</b>	<b>199,217</b>	<b>201,179</b>	<b>140,300</b>	<b>140,300</b>	<b>25,156</b>	<b>250,300</b>	<b>250,300</b>

# Lake County Expense Budget Comparison Report - Five Year History

F267 Coroner Fees County Coroner\_M35X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A61010	Office Supplies	8,808	4,882	11,169	9,000	9,000	1,362	5,000	5,000
A61020	Computer Supplies	-	-	1,659	-	-	-	-	-
A61040	Operational Supplies	19,820	38,005	32,995	22,000	22,000	6,570	25,000	25,000
A61060	Clothing And Uniforms	15,736	8,425	7,640	7,000	7,000	491	7,000	7,000
A61120	Outreach Supplies	6,237	4,602	4,279	6,000	6,000	900	-	-
A62010	Medical Supplies	251	-	-	-	-	-	-	-
A64030	Firearms and bulletproof vests	4,220	-	936	1,500	1,500	-	1,500	1,500
A65020	Laboratory Supplies	47	3,611	8	-	-	-	-	-
A65090	Gasoline	11,148	14,608	10,715	15,000	15,000	6,111	12,000	12,000
<b>AH6X Commodities</b>		<b>66,268</b>	<b>74,133</b>	<b>69,400</b>	<b>60,500</b>	<b>60,500</b>	<b>15,434</b>	<b>50,500</b>	<b>50,500</b>
A71130	Court Reporters	-	-	-	-	-	307	1,500	1,500
A71150	Consultants	-	750	-	-	-	1,500	-	-
A71230	Software & Online Services	2,293	15,591	16,431	12,000	12,000	11,303	12,000	12,000
A71310	Laboratory Fees	-	-	1,572	-	-	-	50,000	50,000
A71330	Medical Fees	-	-	-	-	-	450	-	-
A71450	Mileage Reimbursement	233	-	-	-	-	-	-	-
A71500	Trips And Training	14,755	19,641	22,336	-	-	35	22,000	22,000
A71620	Laundry And Cleaning	12,500	9,989	15,660	55,000	55,000	12,781	20,000	20,000
A71810	Dues And Subscriptions	5,190	7,015	5,786	6,500	6,500	3,145	6,500	6,500
A71830	Transcripts .	1,298	312	2,303	-	-	-	-	-
A71840	Publications & Legal Notices	10	855	1,414	8,000	8,000	423	1,500	1,500
A71910	Gas For Heating	1	-	-	-	-	-	-	-
A71950	Cellular Phones	3,799	6,372	5,931	7,000	7,000	3,487	7,000	7,000
A71965	Radio Fees	3,864	2,576	3,512	4,332	4,332	3,864	4,332	4,332
A71970	Courier Services	216	213	519	1,000	1,000	219	1,000	1,000
A72210	Motor Vehicle Maintenance & Repairs	10,116	4,552	5,860	7,000	7,000	7,850	7,000	7,000
A72280	Equipment Maintenance	2,570	1,365	573	3,000	3,000	1,265	3,000	3,000
A72520	Record Storage	1,839	2,225	1,620	2,000	2,000	1,487	2,000	2,000
A72530	Equipment Rental	2,754	2,525	3,252	3,000	3,000	269	3,000	3,000
A72560	All Other Rentals	-	1,460	-	-	-	-	-	-
A79950	All Other Miscellaneous	211	-	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>61,651</b>	<b>75,441</b>	<b>86,770</b>	<b>108,832</b>	<b>108,832</b>	<b>48,385</b>	<b>140,832</b>	<b>140,832</b>
A84030	Computer Equipment	8,273	-	-	-	-	-	-	-
A84050	Laboratory Equipment	6,235	-	26,060	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>14,508</b>	<b>-</b>	<b>26,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>142,427</b>	<b>149,574</b>	<b>182,230</b>	<b>169,332</b>	<b>169,332</b>	<b>63,819</b>	<b>191,332</b>	<b>191,332</b>





## Law and Judicial Committee

# Court Automation

**DEPARTMENT PURPOSE:** Proceeds from the dedicated Court Automation fee are used to enhance the recordkeeping and reporting services of the Office of the Circuit Court Clerk.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	1,441,623	1,491,500	1,491,500	746,984	(744,516)	-50%
AHM Miscellaneous	15,728	5,000	5,000	9,528	4,528	91%
<b>AH4X Total Revenue</b>	<b>1,457,352</b>	<b>1,496,500</b>	<b>1,496,500</b>	<b>756,512</b>	<b>(739,988)</b>	<b>-49%</b>
AH5X Personnel	505,727	362,488	362,488	446,666	84,178	23%
AH6X Commodities	9,759	29,000	29,000	119,716	90,716	313%
AH74X Benefits	169,006	128,111	128,111	172,630	44,519	35%
AH7X Contractuals	433,857	773,130	802,978	768,740	(34,238)	-4%
AH8X Capital Expenditures	50,450	180,000	180,000	150,000	(30,000)	-17%
<b>AH8X Total Expenses</b>	<b>1,168,799</b>	<b>1,472,729</b>	<b>1,502,577</b>	<b>1,657,752</b>	<b>155,175</b>	<b>10%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	6	5	6
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$2,199,320. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$2,193,244. The FY2021 budget would result in a fund balance of \$1,292,004.
- ❖ One position moved from the Circuit Court Clerk's General Fund (F101) to Court Automation.
- ↓ Charges for Service revenue decreased by \$745,000 associated with COVID and the estimated recovery.

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

F256 Court Automation Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	957,396	1,440,743	1,441,623	1,491,500	1,491,500	700,443	746,984	746,984
<b>A46X</b>	<b>Charges for Services</b>	<b>957,396</b>	<b>1,440,743</b>	<b>1,441,623</b>	<b>1,491,500</b>	<b>1,491,500</b>	<b>700,443</b>	<b>746,984</b>	<b>746,984</b>
A48010	Interest	330	5,339	15,728	5,000	5,000	-	9,528	9,528
<b>AHM</b>	<b>Miscellaneous .</b>	<b>330</b>	<b>5,339</b>	<b>15,728</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>9,528</b>	<b>9,528</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>957,725</b>	<b>1,446,082</b>	<b>1,457,352</b>	<b>1,496,500</b>	<b>1,496,500</b>	<b>700,443</b>	<b>756,512</b>	<b>756,512</b>

# Lake County Expense Budget Comparison Report - Five Year History

F256 Court Automation Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	509,490	546,369	505,726	360,082	360,082	299,578	445,306	445,306
A51140	Overtime Salaries And Wages	-	-	-	1,086	1,086	-	-	-
A51220	Vacation payout	-	-	-	-	-	12,527	-	-
A51310	Cell Phone Allowance	-	-	-	1,320	1,320	435	1,360	1,360
<b>AH5X Personnel</b>		<b>509,490</b>	<b>546,369</b>	<b>505,726</b>	<b>362,488</b>	<b>362,488</b>	<b>312,540</b>	<b>446,666</b>	<b>446,666</b>
A61010	Office Supplies	-	-	-	-	-	-	10,726	10,726
A61020	Computer Supplies	713	2,766	6,019	16,500	16,500	55	16,500	16,500
A61030	Books Manuals And Periodicals	-	-	-	500	500	-	-	-
A61040	Operational Supplies	5,456	9,142	3,740	12,000	12,000	30	91,690	91,690
A65090	Gasoline	-	-	-	-	-	-	800	800
<b>AH6X Commodities</b>		<b>6,169</b>	<b>11,907</b>	<b>9,759</b>	<b>29,000</b>	<b>29,000</b>	<b>85</b>	<b>119,716</b>	<b>119,716</b>
A74080	H/L/D Employee Benefits	78,656	96,244	93,156	65,271	65,271	60,030	96,139	96,139
A74100	Retirement Benefits/FICA	37,873	39,928	37,054	27,733	27,733	23,033	34,142	34,142
A74110	Retirement Benefits/IMRF	51,445	52,536	38,796	35,107	35,107	28,693	42,348	42,348
<b>AH74X Benefits</b>		<b>167,975</b>	<b>188,708</b>	<b>169,006</b>	<b>128,111</b>	<b>128,111</b>	<b>111,756</b>	<b>172,630</b>	<b>172,630</b>
A71150	Consultants	67,716	18,587	3,130	100,000	129,848	-	100,000	100,000
A71210	Data Processing	21,702	9,661	14,418	100,000	100,000	31,613	35,000	35,000
A71220	Computer Services	-	-	-	-	-	9,749	15,000	15,000
A71230	Software & Online Services	43,897	37,832	44,308	125,000	125,000	61,079	128,969	128,969
A71450	Mileage Reimbursement	354	237	164	250	250	45	400	400
A71470	Employee Relations	-	-	-	75	75	-	1,430	1,430
A71500	Trips And Training	6,958	6,406	10,732	15,000	15,000	673	15,000	15,000
A71810	Dues And Subscriptions	5,324	5,409	8,711	7,500	7,500	6,128	7,500	7,500
A71850	Advertising	-	-	-	-	-	-	1,000	1,000
A71950	Cellular Phones	-	-	-	-	-	-	1,368	1,368
A71955	Cell Phone Allowance	1,320	1,320	1,320	-	-	110	-	-
A71960	Data/Telecommunications	9,584	11,161	11,220	26,000	26,000	9,083	25,000	25,000
A71970	Courier Services	-	-	-	-	-	-	23,910	23,910
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
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	-	14,753	14,753
A72280	Equipment Maintenance	-	388	-	85,500	85,500	-	75,000	75,000
A73195	Indirect Cost Allocations	15,743	15,743	15,743	57,145	57,145	-	80,600	80,600
A79920	Transfers Other Funds	140,000	140,000	140,000	90,000	90,000	-	45,000	45,000
A79940	Miscell Contractual Services	117,200	122,029	182,451	165,000	165,000	167,776	197,150	197,150
<b>AH7X Contractuals</b>		<b>431,458</b>	<b>370,432</b>	<b>433,857</b>	<b>773,130</b>	<b>802,978</b>	<b>286,255</b>	<b>768,740</b>	<b>768,740</b>
A84030	Computer Equipment	30,864	120,986	50,450	180,000	180,000	12,739	150,000	150,000
<b>AH8X Capital Expenditures</b>		<b>30,864</b>	<b>120,986</b>	<b>50,450</b>	<b>180,000</b>	<b>180,000</b>	<b>12,739</b>	<b>150,000</b>	<b>150,000</b>
<b>AHEX Total Expenses</b>		<b>1,145,955</b>	<b>1,238,402</b>	<b>1,168,798</b>	<b>1,472,729</b>	<b>1,502,577</b>	<b>723,376</b>	<b>1,657,752</b>	<b>1,657,752</b>



## Law and Judicial Committee

# Document Storage

**DEPARTMENT PURPOSE:** Proceeds from the dedicated Document Storage fee are used to improve the management of court documents through the application of appropriate technology.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	43,850	36,600	36,600	21,925	(14,675)	-40%
AHM Miscellaneous	1,428,456	1,452,200	1,452,200	736,018	(716,182)	-49%
<b>AH4X Total Revenue</b>	<b>1,472,306</b>	<b>1,488,800</b>	<b>1,488,800</b>	<b>757,943</b>	<b>(730,857)</b>	<b>-49%</b>
AH5X Personnel	0	0	0	123,962	123,962	0%
AH74X Benefits	0	0	0	44,514	44,514	0%
AH7X Contractuals	276,639	1,311,917	1,311,917	1,313,769	1,852	0%
<b>AH6X Total Expenses</b>	<b>276,639</b>	<b>1,311,917</b>	<b>1,311,917</b>	<b>1,482,245</b>	<b>170,328</b>	<b>13%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	0	0	1
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$2,643,727. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$2,820,610. The FY2021 budget would result in a fund balance of \$2,096,308.
- ❖ One position moved from the Circuit Court Clerk's General Fund (F101).

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

F258 Court Document Storage . Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46280	Photograph Fee's	27,270	26,895	27,390	23,800	23,800	6,915	13,695	13,695
A46805	Enhanced Public Access & E-filing	11,518	17,340	16,460	12,800	12,800	8,275	8,230	8,230
<b>A46X</b>	<b>Charges for Services</b>	<b>38,788</b>	<b>44,235</b>	<b>43,850</b>	<b>36,600</b>	<b>36,600</b>	<b>15,190</b>	<b>21,925</b>	<b>21,925</b>
A48010	Interest	742	4,170	17,346	2,200	2,200	-	9,393	9,393
A48100	Document Storage Flat Fee	410,716	1,359,539	1,411,110	1,450,000	1,450,000	685,661	726,625	726,625
<b>AHM</b>	<b>Miscellaneous .</b>	<b>411,458</b>	<b>1,363,709</b>	<b>1,428,456</b>	<b>1,452,200</b>	<b>1,452,200</b>	<b>685,661</b>	<b>736,018</b>	<b>736,018</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>450,246</b>	<b>1,407,944</b>	<b>1,472,306</b>	<b>1,488,800</b>	<b>1,488,800</b>	<b>700,851</b>	<b>757,943</b>	<b>757,943</b>

# Lake County Expense Budget Comparison Report - Five Year History

F258 Court Document Storage . Clerk of the Circuit Court .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	-	-	-	-	-	-	123,962	123,962
<b>AH5X</b>	<b>Personnel</b>	-	-	-	-	-	-	<b>123,962</b>	<b>123,962</b>
A74080	H/L/D Employee Benefits	-	-	-	-	-	-	23,242	23,242
A74100	Retirement Benefits/FICA	-	-	-	-	-	-	9,483	9,483
A74110	Retirement Benefits/IMRF	-	-	-	-	-	-	11,789	11,789
<b>AH74X</b>	<b>Benefits .</b>	-	-	-	-	-	-	<b>44,514</b>	<b>44,514</b>
A71150	Consultants	7,672	-	77,940	6,300	6,300	6,260	-	-
A71220	Computer Services	45,343	52,078	899	65,000	65,000	35,446	44,286	44,286
A71450	Mileage Reimbursement	-	-	-	-	-	-	2,755	2,755
A71500	Trips And Training	-	-	-	-	-	-	15,000	15,000
A72210	Motor Vehicle Maintenance & Repairs	-	-	-	-	-	-	250	250
A72250	Bldg & Grounds Maintenance & Repairs	-	-	1,196	-	-	-	-	-
A72280	Equipment Maintenance	-	-	-	14,000	14,000	-	-	-
A72510	Building Rentals	-	-	42,738	51,617	51,617	42,515	56,354	56,354
A72520	Record Storage	-	-	17,000	1,000,000	1,000,000	11,470	1,001,500	1,001,500
A72530	Equipment Rental	-	-	-	-	-	-	22,200	22,200
A72815	Bank Service Charges	-	-	-	-	-	-	500	500
A72830	Printing Services	-	-	-	-	-	-	33,000	33,000
A79940	Miscell Contractual Services	211,300	163,637	125,706	175,000	175,000	113,010	125,706	125,706
A79950	All Other Miscellaneous	-	-	11,160	-	-	11,420	12,218	12,218
<b>AH7X</b>	<b>Contractuals</b>	<b>264,315</b>	<b>215,715</b>	<b>276,639</b>	<b>1,311,917</b>	<b>1,311,917</b>	<b>220,121</b>	<b>1,313,769</b>	<b>1,313,769</b>
A84030	Computer Equipment	5,471	-	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>5,471</b>	-	-	-	-	-	-	-
<b>AH8X</b>	<b>Total Expenses</b>	<b>269,785</b>	<b>215,715</b>	<b>276,639</b>	<b>1,311,917</b>	<b>1,311,917</b>	<b>220,121</b>	<b>1,482,245</b>	<b>1,482,245</b>





## 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	FY2019	FY2020	FY2020	FY2021	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A46X Charges for Services	166,797	86,000	86,000	162,080	76,080	88%
AHM Miscellaneous	5,945	1,800	1,800	3,593	1,793	100%
<b>AH4X Total Revenue</b>	<b>172,742</b>	<b>87,800</b>	<b>87,800</b>	<b>165,673</b>	<b>77,873</b>	<b>89%</b>
AH7X Contractuals	0	0	0	150,000	150,000	0%
<b>AH7X Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$873,827. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$961,627. The FY2021 budget would result in a fund balance of \$977,300.
- ⬆ \$150,000 in Contractuals due to cloud storage contract prior to implementation of ICMS.

## 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	75,544	71,383	166,797	86,000	86,000	166,471	162,080	162,080
<b>A46X</b>	<b>Charges for Services</b>	<b>75,544</b>	<b>71,383</b>	<b>166,797</b>	<b>86,000</b>	<b>86,000</b>	<b>166,471</b>	<b>162,080</b>	<b>162,080</b>
A48010	Interest	856	1,998	5,945	1,800	1,800	-	3,593	3,593
<b>AHM</b>	<b>Miscellaneous .</b>	<b>856</b>	<b>1,998</b>	<b>5,945</b>	<b>1,800</b>	<b>1,800</b>	<b>-</b>	<b>3,593</b>	<b>3,593</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>76,400</b>	<b>73,381</b>	<b>172,742</b>	<b>87,800</b>	<b>87,800</b>	<b>166,471</b>	<b>165,673</b>	<b>165,673</b>

# 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79940	Miscell Contractual Services	-	-	-	-	-	-	150,000	150,000
<b>AH7X</b>	<b>Contractuals</b>	-	-	-	-	-	-	<b>150,000</b>	<b>150,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	-	-	-	-	<b>150,000</b>	<b>150,000</b>



## Financial and Administrative Committee

# GIS Automation

**DEPARTMENT PURPOSE:** Proceeds from the dedicated GIS Automation fee are used to fund improvements to the County-wide Geographic Information System. The GIS fee is a statutorily authorized flat fee per recorded document which must be recorded in a separate fund. The full amount collected will be transferred to the General Fund to offset costs of the GIS program.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	1,790,452	1,840,000	1,840,000	1,955,000	115,000	6%
AHM Miscellaneous .	2,527	2,000	2,000	2,000	0	0%
<b>AH4X Total Revenue</b>	<b>1,792,979</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>1,957,000</b>	<b>115,000</b>	<b>6%</b>
AH7X Contractuals	1,790,452	1,842,000	1,842,000	1,955,500	113,500	6%
<b>AHEX Total Expenses</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>1,955,500</b>	<b>113,500</b>	<b>6%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$192,920. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$192,920. The FY2021 budget would result in a fund balance of \$194,420.

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

F264 GIS Automation Fee Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46930	GIS Fees	553,810	1,732,634	1,790,452	1,840,000	1,840,000	1,592,262	1,840,000	1,955,000
<b>A46X</b>	<b>Charges for Services</b>	<b>553,810</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,840,000</b>	<b>1,840,000</b>	<b>1,592,262</b>	<b>1,840,000</b>	<b>1,955,000</b>
A48010	Interest	1,336	4,731	2,527	2,000	2,000	-	2,000	2,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,336</b>	<b>4,731</b>	<b>2,527</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>555,146</b>	<b>1,737,365</b>	<b>1,792,979</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>1,592,262</b>	<b>1,842,000</b>	<b>1,957,000</b>

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

F264 GIS Automation Fee Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dep Req Budget FY2021	Co Admin Rec Budget FY2021
A79920	Transfers Other Funds	553,810	1,732,634	1,790,452	1,842,000	1,842,000	-	1,842,000	1,955,500
<b>AH7X</b>	<b>Contractuals</b>	<b>553,810</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>-</b>	<b>1,842,000</b>	<b>1,955,500</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>553,810</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,842,000</b>	<b>-</b>	<b>1,842,000</b>	<b>1,955,500</b>





## Health and Community Services Committee

# HUD Grants

**DEPARTMENT PURPOSE:** The Community Development team manages various Federal grant programs, including the Community Development Block Grant (CDBG); HOME Investment Partnerships Program; and Emergency Solutions Grant (ESG). The team also administers Continuum of Care (CoC) funds for homeless assistance, the Lake County Affordable Housing Program (LCAHP) and Lake County's Video Gaming Revenue (VGR).

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,549,796	5,166,832	12,128,928	4,822,832	(344,000)	-7%
A46X Charges for Services	7,212	8,000	8,000	4,000	(4,000)	-50%
A49X Transfers	44,315	62,700	62,700	33,632	(29,068)	-46%
<b>AH4X Total Revenue</b>	<b>4,601,323</b>	<b>5,237,532</b>	<b>12,199,628</b>	<b>4,860,464</b>	<b>(377,068)</b>	<b>-7%</b>
AH5X Personnel	489,818	540,897	609,012	900,502	359,605	66%
AH6X Commodities	10,382	12,255	12,255	8,000	(4,255)	-35%
AH74X Benefits	192,444	235,287	224,670	372,475	137,189	58%
AH7X Contractuals	4,057,029	4,446,293	14,039,188	3,765,007	(681,286)	-15%
AH8X Capital Expenditures	3,386	2,800	11,300	0	(2,800)	-100%
<b>AHEX Total Expenses</b>	<b>4,753,060</b>	<b>5,237,532</b>	<b>14,896,425</b>	<b>5,045,985</b>	<b>(191,547)</b>	<b>-4%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	8	8	13
Part Time	0	0	0

# Lake County Revenue Budget Comparison Report - Five Year History

F740 Community Development . Grants

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dep Req Budget FY2021	Co Admin Rec Budget FY2021
A45040	CDBG Revenue	1,983,574	2,001,499	2,108,754	2,882,825	6,874,059	2,522,738	2,809,317	2,809,317
A45045	ESG Revenue	159,181	137,990	507,558	239,362	1,204,283	286,995	224,137	224,137
A45050	HOME Revenue	886,762	791,161	1,185,350	1,684,900	3,633,170	1,394,679	1,509,922	1,509,922
A45310	Grants Department of Human Services	38,647	34,898	-	37,449	37,449	-	-	-
A45330	Grants - Other	58,726	82,745	212,921	75,000	75,000	56,173	0	0
A45332	Grants - County	30,000	3,196	30,855	-	-	-	30,000	30,000
A45333	Grants - State	-	-	-	-	43,363	30,731	-	-
A45334	Grants - Federal	615,448	327,426	229,509	247,296	261,604	131,442	249,456	249,456
A45360	Program Income - Loans	213,644	213,884	274,849	-	-	161,305	-	-
<b>A45X Intergovernmental</b>		<b>3,985,981</b>	<b>3,592,799</b>	<b>4,549,796</b>	<b>5,166,832</b>	<b>12,128,928</b>	<b>4,584,064</b>	<b>4,822,832</b>	<b>4,822,832</b>
A47150	User Fee	3,400	12,886	7,212	8,000	8,000	-	4,000	4,000
<b>A46X Charges for Services</b>		<b>3,400</b>	<b>12,886</b>	<b>7,212</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>
A49920	Transfers From Other Funds	31,717	21,560	44,315	62,700	62,700	-	33,632	33,632
<b>A49X Transfers</b>		<b>31,717</b>	<b>21,560</b>	<b>44,315</b>	<b>62,700</b>	<b>62,700</b>	<b>-</b>	<b>33,632</b>	<b>33,632</b>
<b>AH4X Total Revenue</b>		<b>4,021,098</b>	<b>3,627,244</b>	<b>4,601,323</b>	<b>5,237,532</b>	<b>12,199,628</b>	<b>4,584,064</b>	<b>4,860,464</b>	<b>4,860,464</b>

# Lake County Expense Budget Comparison Report - Five Year History

F740 Community Development . Grants

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dep Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	478,217	450,037	477,402	538,052	606,167	495,942	789,871	899,502
A51140	Overtime Salaries And Wages	1,251	214	1,327	2,845	2,845	961	1,000	1,000
A51220	Vacation payout	5,066	-	6,311	-	-	-	-	-
A51230	Sick Payout	-	-	4,777	-	-	-	-	-
<b>AH5X Personnel</b>		<b>484,534</b>	<b>450,250</b>	<b>489,818</b>	<b>540,897</b>	<b>609,012</b>	<b>496,904</b>	<b>790,871</b>	<b>900,502</b>
A61010	Office Supplies	2,003	3,182	10,382	6,055	6,055	1,386	8,000	8,000
A61020	Computer Supplies	712	2,007	-	3,500	6,200	-	-	-
A61030	Books Manuals And Periodicals	490	43	-	200	-	-	-	-
A61040	Operational Supplies	2,573	79	-	2,500	-	-	-	-
A61080	Food and Provisions	-	-	-	-	-	130	-	-
A65180	Miscellaneous Commodities	54	49	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>5,832</b>	<b>5,360</b>	<b>10,382</b>	<b>12,255</b>	<b>12,255</b>	<b>1,516</b>	<b>8,000</b>	<b>8,000</b>
A74080	H/L/D Employee Benefits	120,895	113,553	122,462	141,448	134,684	119,783	177,334	229,040
A74100	Retirement Benefits/FICA	33,777	30,906	34,177	41,379	39,684	34,660	60,425	63,944
A74110	Retirement Benefits/IMRF	46,244	40,768	35,806	52,460	50,301	43,364	75,116	79,491
<b>AH74X Benefits .</b>		<b>200,915</b>	<b>185,228</b>	<b>192,444</b>	<b>235,287</b>	<b>224,670</b>	<b>197,807</b>	<b>312,875</b>	<b>372,475</b>
A71140	Legal Services	-	-	-	-	-	840	-	-
A71230	Software & Online Services	11,930	36,745	39,662	33,338	48,338	50,594	39,662	39,662
A71370	Reimbursable Charges	283	416	-	-	-	-	-	-
A71450	Mileage Reimbursement	3,631	2,531	3,942	4,500	4,500	96	-	-
A71500	Trips And Training	13,383	17,193	18,338	9,844	9,844	4,104	22,000	22,000
A71520	Training .	-	16	-	-	-	-	-	-
A71530	Programs and Services	-	-	-	-	-	186	-	-
A71810	Dues And Subscriptions	683	1,000	3,925	5,000	5,000	189	4,000	4,000
A71840	Publications & Legal Notices	2,666	2,095	2,574	3,800	3,800	950	4,000	4,000
A71950	Cellular Phones	801	784	1,073	720	720	329	500	500
A72140	Unemployment Compensation	-	-	604	429	429	-	500	500
A72170	Liability And Work Comp Insurance	-	-	-	7,788	7,788	-	-	-
A72290	Building and Storage Bins Maintenance & Repairs	-	-33,981	-	-	-	-	-	-
A72530	Equipment Rental	5,168	2,965	3,235	6,300	6,300	539	3,240	3,240
A72820	Postage	339	29	442	500	500	35	500	500
A72840	Temporary Employment Services	4,000	49,272	53,890	30,000	80,000	23,918	50,000	50,000
A72940	All Other Fees	6,873	-	-	-	-	-	-	-
A72990	Pass Thru Grants	2,932,279	2,657,070	3,776,591	4,103,456	13,631,351	3,081,161	3,499,317	3,499,317
A73195	Indirect Cost Allocations	118,919	90,705	73,385	62,850	62,850	-	96,288	96,288
A79920	Transfers Other Funds	23,119	35,990	25,912	35,000	35,000	196	45,000	45,000
A79940	Miscell Contractual Services	68,272	-6,083	51,043	15,000	15,000	-	-	-
A79950	All Other Miscellaneous	319,673	869	2,413	127,768	127,768	-	-	-
<b>AH7X Contractuals</b>		<b>3,512,019</b>	<b>2,857,615</b>	<b>4,057,029</b>	<b>4,446,293</b>	<b>14,039,188</b>	<b>3,163,137</b>	<b>3,765,007</b>	<b>3,765,007</b>
A84030	Computer Equipment	3,214	18	3,386	2,800	11,300	10,998	-	-
<b>AH8X Capital Expenditures</b>		<b>3,214</b>	<b>18</b>	<b>3,386</b>	<b>2,800</b>	<b>11,300</b>	<b>10,998</b>	<b>-</b>	<b>-</b>
<b>AH8X Total Expenses</b>		<b>4,206,515</b>	<b>3,498,472</b>	<b>4,753,060</b>	<b>5,237,532</b>	<b>14,896,425</b>	<b>3,870,362</b>	<b>4,876,753</b>	<b>5,045,985</b>



## Law and Judicial Committee

# Law Library

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	404,458	380,000	380,000	375,000	(5,000)	-1%
AHM Miscellaneous	24,184	20,800	20,800	20,800	0	0%
<b>AH4X Total Revenue</b>	<b>428,642</b>	<b>400,800</b>	<b>400,800</b>	<b>395,800</b>	<b>(5,000)</b>	<b>-1%</b>
AH5X Personnel	134,277	147,408	147,408	145,674	(1,734)	-1%
AH6X Commodities	110,763	100,500	100,500	112,100	11,600	12%
AH74X Benefits	62,412	71,697	71,697	75,639	3,942	5%
AH7X Contractuals	154,654	112,586	112,586	70,924	(41,662)	-37%
<b>AH6X Total Expenses</b>	<b>462,107</b>	<b>432,191</b>	<b>432,191</b>	<b>404,337</b>	<b>(27,854)</b>	<b>-6%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	3	3	3
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$324,386. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$292,995. The FY2021 budget would result in a fund balance of \$284,458.

### ACCOMPLISHMENTS:

- ❖ Provided outstanding service to 26,000 patrons annually, via in person, on the telephone and e-mail services. The William D. Block Memorial Library assisted the patrons through best practice legal research and reference assistance and delivery. The WDBMML provides legal and court forms, assistance with form completion, print and electronic resources, professional legal research and reference delivery and printing and fax services.
- ❖ The 19<sup>th</sup> Circuit and Law Library partners with Justice Corp personnel, who assist patrons with form and filing needs.
- ❖ Transitioned to COVID-19 compliant mission. Library is open remotely and continues to serve the public's library needs. Library facility closed to public to focus on customer service for remote ZOOM court calls. The Law Library is proud to be the main hub for remote court calls for patrons requiring space and assistance.

### GOALS:

- ❖ Engage the judiciary, county personnel, the legal profession and citizens in their quest for legal and governmental information, advocacy and convenience of services rendered.
- ❖ For the foreseeable future. The WDBMML primary mission is successful customer service by providing remote patron court calls in the Law Library.

- ❖ The Law Library will strive to: 1) Partner with grant and gifting agencies to fund a legal resource and assistance presence at Lake County public libraries and; 2) Upgrade the Center for Self- Representation webpage to promote ease-of-use and comfortability.

# Lake County Revenue Budget Comparison Report - Five Year History

F252 Law Library Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	434,080	425,024	404,458	380,000	380,000	228,655	375,000	375,000
<b>A46X</b>	<b>Charges for Services</b>	<b>434,080</b>	<b>425,024</b>	<b>404,458</b>	<b>380,000</b>	<b>380,000</b>	<b>228,655</b>	<b>375,000</b>	<b>375,000</b>
A48010	Interest	801	664	2,387	800	800	-	800	800
A49910	All Other Miscellaneous Revenue	29,980	21,825	21,797	20,000	20,000	8,764	20,000	20,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>30,781</b>	<b>22,488</b>	<b>24,184</b>	<b>20,800</b>	<b>20,800</b>	<b>8,764</b>	<b>20,800</b>	<b>20,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>464,861</b>	<b>447,513</b>	<b>428,642</b>	<b>400,800</b>	<b>400,800</b>	<b>237,419</b>	<b>395,800</b>	<b>395,800</b>



# Lake County Expense Budget Comparison Report - Five Year History

F252 Law Library Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	131,699	115,774	132,929	147,186	147,186	115,721	145,674	145,674
A51140	Overtime Salaries And Wages	26	-	-	222	222	-	-	-
A51180	Special Pay	-	2	-	-	-	-	-	-
A51220	Vacation payout	-	6,108	1,003	-	-	-	-	-
A51240	Opt Out Premium	-	-	346	-	-	115	-	-
<b>AH5X Personnel</b>		<b>131,725</b>	<b>121,883</b>	<b>134,277</b>	<b>147,408</b>	<b>147,408</b>	<b>115,836</b>	<b>145,674</b>	<b>145,674</b>
A61010	Office Supplies	-	-	-	400	400	-	-	-
A61030	Books Manuals And Periodicals	94,508	121,015	110,700	100,000	100,000	87,698	112,000	112,000
A61040	Operational Supplies	84	30	64	100	100	-	100	100
<b>AH6X Commodities</b>		<b>94,592</b>	<b>121,045</b>	<b>110,763</b>	<b>100,500</b>	<b>100,500</b>	<b>87,698</b>	<b>112,100</b>	<b>112,100</b>
A74080	H/L/D Employee Benefits	38,523	38,154	42,451	46,429	46,429	39,178	50,641	50,641
A74100	Retirement Benefits/FICA	9,692	8,876	9,745	11,119	11,119	8,133	11,144	11,144
A74110	Retirement Benefits/IMRF	13,177	11,692	10,216	14,149	14,149	10,168	13,854	13,854
<b>AH74X Benefits</b>		<b>61,392</b>	<b>58,722</b>	<b>62,412</b>	<b>71,697</b>	<b>71,697</b>	<b>57,479</b>	<b>75,639</b>	<b>75,639</b>
A71220	Computer Services	15,295	16,073	25,273	28,000	28,000	20,511	29,000	29,000
A71230	Software & Online Services	2,601	2,653	4,506	2,700	2,700	2,760	2,700	2,700
A71810	Dues And Subscriptions	267	314	-	450	450	-	450	450
A71960	Data/Telecommunications	1,131	1,234	1,189	1,250	1,250	720	1,250	1,250
A72140	Unemployment Compensation	107	107	230	230	230	-	230	230
A72170	Liability And Work Comp Insurance	2,846	2,846	5,127	5,127	5,127	-	5,127	5,127
A72530	Equipment Rental	3,138	4,414	5,029	4,000	4,000	4,578	5,800	5,800
A73195	Indirect Cost Allocations	57,000	57,000	46,300	26,829	26,829	-	26,367	26,367
A79920	Transfers Other Funds	67,000	67,000	67,000	44,000	44,000	-	-	-
<b>AH7X Contractuals</b>		<b>149,385</b>	<b>151,642</b>	<b>154,654</b>	<b>112,586</b>	<b>112,586</b>	<b>28,569</b>	<b>70,924</b>	<b>70,924</b>
<b>AH7X Total Expenses</b>		<b>437,094</b>	<b>453,291</b>	<b>462,107</b>	<b>432,191</b>	<b>432,191</b>	<b>289,582</b>	<b>404,337</b>	<b>404,337</b>

## Motor Fuel Tax

**DEPARTMENT PURPOSE:** The Motor Fuel Tax represents Lake County's share of the state-collected tax on motor fuels. The gasoline tax rate is \$0.38/gallon and \$0.455/gallon for diesel, an increase for FY2020 from \$.019/gallon for gasoline and \$.215/gallon for diesel in the previous Fiscal Year. In addition, a \$.03/gallon underground storage charge and \$.08/gallon environmental impact fee is assessed. It 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	11,371,317	15,869,773	15,869,773	22,417,113	6,547,340	41%
A45X Intergovernmental	568,369	774,800	774,800	755,100	(19,700)	-3%
AHM Miscellaneous	351,383	264,000	264,000	276,000	12,000	5%
<b>AH4X Total Revenue</b>	<b>12,291,068</b>	<b>16,908,573</b>	<b>16,908,573</b>	<b>23,448,213</b>	<b>6,539,640</b>	<b>39%</b>
AH6X Commodities	1,372,339	2,360,100	2,360,100	782,900	(1,577,200)	-67%
AH7X Contractuals	982,156	1,395,000	1,395,000	1,478,100	83,100	6%
AH8X Capital Expenditures	7,004,221	13,153,473	27,726,576	21,187,213	8,033,740	61%
<b>AHEX Total Expenses</b>	<b>9,358,716</b>	<b>16,908,573</b>	<b>31,481,676</b>	<b>23,448,213</b>	<b>6,539,640</b>	<b>39%</b>

### BUDGET HIGHLIGHTS:

- ❖ Rebuild Illinois Bond Funds are included in FY2021 Revenue and Expenses.

# Lake County Revenue Budget Comparison Report - Five Year History

F268 Motor Fuel Tax Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41230	Motor Fuel Tax Allotments	9,847,112	11,220,835	11,371,317	15,869,773	15,869,773	18,569,799	22,417,113	22,417,113
<b>A41X</b>	<b>Taxes</b>	<b>9,847,112</b>	<b>11,220,835</b>	<b>11,371,317</b>	<b>15,869,773</b>	<b>15,869,773</b>	<b>18,569,799</b>	<b>22,417,113</b>	<b>22,417,113</b>
A45300	Grants - Department of Children & Family Services	-	-	-	-	-	173	-	-
A45400	Revenue From Other Government Bodies	548,482	449,324	278,772	50,700	50,700	-	-	-
A45410	DOT Signs and Markings Revenue	125,250	147,580	91,976	144,900	144,900	5,522	152,200	152,200
A45430	DOT Signal Maintenance Rev	584,088	478,273	197,621	579,200	579,200	266,171	602,900	602,900
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,257,819</b>	<b>1,075,177</b>	<b>568,369</b>	<b>774,800</b>	<b>774,800</b>	<b>271,866</b>	<b>755,100</b>	<b>755,100</b>
A48010	Interest	97,626	226,479	351,383	264,000	264,000	344,807	276,000	276,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>97,626</b>	<b>226,479</b>	<b>351,383</b>	<b>264,000</b>	<b>264,000</b>	<b>344,807</b>	<b>276,000</b>	<b>276,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>11,202,558</b>	<b>12,522,491</b>	<b>12,291,068</b>	<b>16,908,573</b>	<b>16,908,573</b>	<b>19,186,472</b>	<b>23,448,213</b>	<b>23,448,213</b>

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

F268 Motor Fuel Tax Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A65030	Highway Materials	1,507,501	1,398,188	1,372,339	2,360,100	2,360,100	1,290,624	782,900	782,900
<b>AH6X</b>	<b>Commodities</b>	<b>1,507,501</b>	<b>1,398,188</b>	<b>1,372,339</b>	<b>2,360,100</b>	<b>2,360,100</b>	<b>1,290,624</b>	<b>782,900</b>	<b>782,900</b>
A79940	Miscell Contractual Services	1,013,693	887,058	982,156	1,395,000	1,395,000	770,336	1,478,100	1,478,100
<b>AH7X</b>	<b>Contractuals</b>	<b>1,013,693</b>	<b>887,058</b>	<b>982,156</b>	<b>1,395,000</b>	<b>1,395,000</b>	<b>770,336</b>	<b>1,478,100</b>	<b>1,478,100</b>
A85020	Roads & Road Constr & Maintenance	11,391,058	7,226,342	7,004,221	13,153,473	27,726,576	6,147,057	21,187,213	21,187,213
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>11,391,058</b>	<b>7,226,342</b>	<b>7,004,221</b>	<b>13,153,473</b>	<b>27,726,576</b>	<b>6,147,057</b>	<b>21,187,213</b>	<b>21,187,213</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>13,912,252</b>	<b>9,511,588</b>	<b>9,358,716</b>	<b>16,908,573</b>	<b>31,481,676</b>	<b>8,208,017</b>	<b>23,448,213</b>	<b>23,448,213</b>



## Neutral Site Custody Exchange Fee

**DEPARTMENT PURPOSE:** Proceeds from the dedicated Neutral Site Custody Exchange fee are disbursed to one or more qualified not-for-profit organizations to support a neutral site custody exchange program.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	180,111	115,000	115,000	175,000	60,000	52%
AHM Miscellaneous	1,667	200	200	200	0	0%
<b>AH4X Total Revenue</b>	<b>181,778</b>	<b>115,200</b>	<b>115,200</b>	<b>175,200</b>	<b>60,000</b>	<b>52%</b>
AH7X Contractuals	160,000	160,000	160,000	175,000	15,000	9%
<b>AHEX Total Expenses</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>175,000</b>	<b>15,000</b>	<b>9%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$212,863. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$168,062. The FY2021 budget would result in a fund balance of \$168,262.

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

F255 Neutral Site Custody Exchange Fee Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	130,841	128,028	180,111	115,000	115,000	150,375	160,000	175,000
<b>A46X</b>	<b>Charges for Services</b>	<b>130,841</b>	<b>128,028</b>	<b>180,111</b>	<b>115,000</b>	<b>115,000</b>	<b>150,375</b>	<b>160,000</b>	<b>175,000</b>
A48010	Interest	137	486	1,667	200	200	-	200	200
<b>AHM</b>	<b>Miscellaneous .</b>	<b>137</b>	<b>486</b>	<b>1,667</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>200</b>	<b>200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>130,978</b>	<b>128,514</b>	<b>181,778</b>	<b>115,200</b>	<b>115,200</b>	<b>150,375</b>	<b>160,200</b>	<b>175,200</b>

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

F255 Neutral Site Custody Exchange Fee Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79940	Miscell Contractual Services	157,983	159,999	160,000	160,000	160,000	108,045	160,000	175,000
<b>AH7X</b>	<b>Contractuals</b>	<b>157,983</b>	<b>159,999</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>108,045</b>	<b>160,000</b>	<b>175,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>157,983</b>	<b>159,999</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>108,045</b>	<b>160,000</b>	<b>175,000</b>





## Public Defender's Records Automation

**DEPARTMENT PURPOSE:** The Public Defender's Records Automation Fund is a special fund created by Illinois statute in FY2019 by Public Act 100-0987. It was adopted by the County Board in FY2019 with agenda item 19-1021 with collection of the fee starting July 1<sup>st</sup>, 2019. It is funded through fee assessments, for establishing and maintaining automated record keeping systems for the Public Defender's Office.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
Charges for Services	219	25,000	25,000	5,000	-20,000	-80%
Miscellaneous	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>219</b>	<b>25,000</b>	<b>25,000</b>	<b>5,000</b>	<b>-20,000</b>	<b>-80%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$619. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$25,000. The FY2021 budget would result in a fund balance of \$30,619.
- ❖ There are no budgeted expenses or transfers of funds out in FY2020 and FY2021, and this fund is going to build up balance in advance of offsetting the cost of Integrated Court Management Software in future years.
- ↓ The significant decrease in expected revenue for FY2021 is based off the low amount of revenue received in FY2020 during the pandemic quarantine.

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

F265 Public Defender Records Automation Fund Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	-	-	619	25,000	25,000	1,466	5,000	5,000
A46X	Charges for Services	-	-	619	25,000	25,000	1,466	5,000	5,000
AH4X	Total Revenue	-	-	619	25,000	25,000	1,466	5,000	5,000

## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	1,691,017	1,606,500	1,606,500	1,440,000	(166,500)	-10%
AHM Miscellaneous	31,666	1,119	1,119	5,000	3,881	347%
<b>AH4X Total Revenue</b>	<b>1,722,683</b>	<b>1,607,619</b>	<b>1,607,619</b>	<b>1,445,000</b>	<b>(162,619)</b>	<b>-10%</b>
AH6X Commodities	127,311	147,950	217,940	163,000	15,050	10%
AH7X Contractuals	1,509,466	2,366,240	2,366,240	2,348,490	(17,750)	-1%
AH8X Capital Expenditures	58,836	223,766	223,766	195,000	(28,766)	-13%
<b>AH6X Total Expenses</b>	<b>1,695,614</b>	<b>2,737,956</b>	<b>2,807,946</b>	<b>2,706,490</b>	<b>(31,466)</b>	<b>-1%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$3,873,638. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$2,673,311. The FY2021 budget would result in a fund balance of \$1,411,821.

# Lake County Revenue Budget Comparison Report - Five Year History

F250 Probation Services Fee . Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46755	GPS	4,145	3,000	1,200	3,500	3,500	1,354	2,000	2,000
A46761	Crime Victims Service Fee	35,297	34,797	38,895	33,000	33,000	23,653	33,000	33,000
A46763	Probation Services Operations	250,085	238,073	197,637	200,000	200,000	52,302	75,000	75,000
A46764	Probation Services - Order of Protections	3,189	3,417	3,268	-	-	1,157	-	-
A46765	Probation Service Fees	992,568	965,583	1,012,525	950,000	950,000	605,194	950,000	950,000
A46766	Probation - Pretrial	143,273	132,426	108,935	130,000	130,000	53,179	100,000	100,000
A46767	Probation - Conditional Discharge	216,249	183,889	197,715	160,000	160,000	118,083	160,000	160,000
A46768	Probation - Court Supervision	43,254	44,024	45,875	40,000	40,000	24,047	40,000	40,000
A46769	Probation - Conditional Supervision	84,814	83,014	84,967	90,000	90,000	50,936	80,000	80,000
<b>A46X</b>	<b>Charges for Services</b>	<b>1,772,875</b>	<b>1,688,224</b>	<b>1,691,017</b>	<b>1,606,500</b>	<b>1,606,500</b>	<b>929,906</b>	<b>1,440,000</b>	<b>1,440,000</b>
A48010	Interest	9,388	7,346	31,401	1,119	1,119	-	5,000	5,000
A49910	All Other Miscellaneous Revenue	44	-	265	-	-	-12	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>9,432</b>	<b>7,346</b>	<b>31,666</b>	<b>1,119</b>	<b>1,119</b>	<b>12</b>	<b>5,000</b>	<b>5,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,782,307</b>	<b>1,695,570</b>	<b>1,722,683</b>	<b>1,607,619</b>	<b>1,607,619</b>	<b>929,894</b>	<b>1,445,000</b>	<b>1,445,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F250 Probation Services Fee . Circuit Courts\_M32X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A61010	Office Supplies	758	825	1,150	4,000	4,000	193	4,000	4,000
A61020	Computer Supplies	5,385	1,200	1,706	20,000	89,990	-	20,000	20,000
A61030	Books Manuals And Periodicals	-	-	-	1,950	1,950	1,797	2,000	2,000
A61040	Operational Supplies	24,517	23,556	20,341	25,000	25,000	11,800	25,000	25,000
A65020	Laboratory Supplies	65,236	63,748	87,621	75,000	75,000	30,027	90,000	90,000
A65090	Gasoline	15,717	18,863	16,493	22,000	22,000	7,099	22,000	22,000
<b>AH6X</b>	<b>Commodities</b>	<b>111,614</b>	<b>108,190</b>	<b>127,311</b>	<b>147,950</b>	<b>217,940</b>	<b>50,917</b>	<b>163,000</b>	<b>163,000</b>
A71220	Computer Services	30,634	41,116	65,602	82,200	82,200	58,826	90,000	90,000
A71230	Software & Online Services	58,042	57,452	67,763	97,000	97,000	51,603	97,000	97,000
A71450	Mileage Reimbursement	387	343	319	2,000	2,000	14	1,000	1,000
A71500	Trips And Training	16,468	68,170	73,859	165,000	165,000	48,402	110,000	110,000
A71810	Dues And Subscriptions	2,125	1,217	2,487	1,800	1,800	770	2,490	2,490
A71950	Cellular Phones	14,171	23,382	27,121	30,240	30,240	24,061	30,000	30,000
A72040	Adult Residential Treatment	139,227	126,586	67,669	300,000	300,000	142,861	300,000	300,000
A72210	Motor Vehicle Maintenance & Repairs	14,942	11,289	19,394	18,000	18,000	13,172	18,000	18,000
A72280	Equipment Maintenance	617	860	1,339	2,000	2,000	-	2,000	2,000
A72940	All Other Fees	108,975	79,169	80,431	138,000	138,000	37,400	138,000	138,000
A79920	Transfers Other Funds	863,542	863,542	1,100,000	1,100,000	1,100,000	-	1,100,000	1,100,000
A79940	Miscell Contractual Services	1,742	71,217	3,480	430,000	430,000	3,029	460,000	460,000
<b>AH7X</b>	<b>Contractuals</b>	<b>1,250,870</b>	<b>1,344,343</b>	<b>1,509,466</b>	<b>2,366,240</b>	<b>2,366,240</b>	<b>380,138</b>	<b>2,348,490</b>	<b>2,348,490</b>
A83010	Motor Vehicles	61,491	44,318	22,148	120,000	120,000	79,580	90,000	90,000
A84030	Computer Equipment	19,247	66,176	34,480	102,566	102,566	9,222	100,000	100,000
A84060	Furniture And Office Equipment	-	12,129	2,208	1,200	1,200	-	5,000	5,000
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>80,738</b>	<b>122,623</b>	<b>58,836</b>	<b>223,766</b>	<b>223,766</b>	<b>88,802</b>	<b>195,000</b>	<b>195,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>1,443,221</b>	<b>1,575,156</b>	<b>1,695,614</b>	<b>2,737,956</b>	<b>2,807,946</b>	<b>519,857</b>	<b>2,706,490</b>	<b>2,706,490</b>



## Financial and Administrative Committee

# Recorder Automation

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	1,261,766	1,200,000	1,200,000	1,275,000	75,000	6%
AHM Miscellaneous	17,856	3,715	3,715	3,715	0	0%
<b>AH4X Total Revenue</b>	<b>1,279,622</b>	<b>1,203,715</b>	<b>1,203,715</b>	<b>1,278,715</b>	<b>75,000</b>	<b>6%</b>
AH5X Personnel	618,289	649,736	758,891	753,909	104,173	16%
AH6X Commodities	1,191	8,000	8,000	4,000	(4,000)	-50%
AH74X Benefits	261,513	297,361	297,709	340,865	43,504	15%
AH7X Contractuals	172,660	441,759	441,759	410,948	(30,811)	-7%
AH8X Capital Expenditures	26,936	0	0	27,000	27,000	0%
<b>AH8X Total Expenses</b>	<b>1,080,590</b>	<b>1,396,856</b>	<b>1,506,359</b>	<b>1,536,722</b>	<b>139,866</b>	<b>10%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	12	12	13
Part Time	1	1	0

### BUDGET HIGHLIGHTS:

- ❖ One Full Time moved from the General Fund to the Recorder of Automation Fund.
- ❖ The fund balance as of November 30, 2019 was \$2,409,628. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$2,106,984. The FY2021 budget would result in a fund balance of \$1,848,977.



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

F260 Recorder Automation . Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	965,301	1,227,443	1,261,766	1,200,000	1,200,000	1,121,337	1,200,000	1,275,000
<b>A46X</b>	<b>Charges for Services</b>	<b>965,301</b>	<b>1,227,443</b>	<b>1,261,766</b>	<b>1,200,000</b>	<b>1,200,000</b>	<b>1,121,337</b>	<b>1,200,000</b>	<b>1,275,000</b>
A49920	Transfers From Other Funds	-	-	-	-	-	-	131,578	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>131,578</b>	<b>-</b>
A48010	Interest	802	6,305	17,856	3,715	3,715	-	3,715	3,715
<b>AHM</b>	<b>Miscellaneous</b>	<b>802</b>	<b>6,305</b>	<b>17,856</b>	<b>3,715</b>	<b>3,715</b>	<b>-</b>	<b>3,715</b>	<b>3,715</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>966,102</b>	<b>1,233,747</b>	<b>1,279,622</b>	<b>1,203,715</b>	<b>1,203,715</b>	<b>1,121,337</b>	<b>1,335,293</b>	<b>1,278,715</b>

# Lake County Expense Budget Comparison Report - Five Year History

F260 Recorder Automation . Recorder of Deeds\_M22X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	569,828	555,253	606,125	636,586	745,741	558,936	745,909	745,909
A51140	Overtime Salaries And Wages	4,083	3,363	7,340	5,150	5,150	2,523	-	-
A51200	Temporary PT Salaries/Wages	7,551	5,438	4,824	8,000	8,000	1,132	8,000	8,000
A51210	Performance Appraisals	1,389	187	-	-	-	-	-	-
A51220	Vacation payout	3,000	-	-	-	-	-	-	-
A51240	Opt Out Premium	-	-	-	-	-	577	-	-
A51260	Incentive payments	23,126	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>608,976</b>	<b>564,241</b>	<b>618,289</b>	<b>649,736</b>	<b>758,891</b>	<b>563,167</b>	<b>753,909</b>	<b>753,909</b>
A61040	Operational Supplies	2,697	6,738	1,191	8,000	8,000	-	4,000	4,000
<b>AH6X Commodities</b>		<b>2,697</b>	<b>6,738</b>	<b>1,191</b>	<b>8,000</b>	<b>8,000</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>
A74080	H/L/D Employee Benefits	157,420	152,440	170,349	185,067	185,067	163,791	209,287	209,287
A74100	Retirement Benefits/FICA	44,392	41,069	44,756	49,723	49,876	39,883	60,642	60,642
A74110	Retirement Benefits/IMRF	57,350	53,486	46,408	62,570	62,765	50,489	70,936	70,936
<b>AH74X Benefits</b>		<b>259,162</b>	<b>246,996</b>	<b>261,513</b>	<b>297,361</b>	<b>297,709</b>	<b>254,163</b>	<b>340,865</b>	<b>340,865</b>
A71220	Computer Services	171,649	171,722	103,942	242,000	242,000	138,500	240,000	240,000
A71430	Tuition Reimbursement	-	-	-	500	500	-	-	-
A71450	Mileage Reimbursement	-	-	-	500	500	-	-	-
A71500	Trips And Training	-	-	-	1,500	1,500	-	-	-
A72280	Equipment Maintenance	482	-	214	1,500	1,500	-	214	214
A72840	Temporary Employment Services	32,500	33,500	33,500	35,500	35,500	36,000	33,500	33,500
A73195	Indirect Cost Allocations	36,887	36,887	32,779	118,259	118,259	-	135,009	135,009
A79940	Miscell Contractual Services	-	-	-	38,500	38,500	-	-	-
A79950	All Other Miscellaneous	552	998	2,224	3,500	3,500	219	2,224	2,224
<b>AH7X Contractuals</b>		<b>242,070</b>	<b>243,107</b>	<b>172,660</b>	<b>441,759</b>	<b>441,759</b>	<b>174,719</b>	<b>410,948</b>	<b>410,948</b>
A84030	Computer Equipment	41,619	414	26,936	-	-	-	27,000	27,000
<b>AH8X Capital Expenditures</b>		<b>41,619</b>	<b>414</b>	<b>26,936</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>
<b>AH8X Total Expenses</b>		<b>1,154,526</b>	<b>1,061,496</b>	<b>1,080,590</b>	<b>1,396,856</b>	<b>1,506,359</b>	<b>992,049</b>	<b>1,536,722</b>	<b>1,536,722</b>



## 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, Regional Transportation Authority (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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	30,541,184	33,558,000	33,558,000	31,000,000	(2,558,000)	-8%
A45X Intergovernmental	2,535,776	2,037,200	19,631,000	886,800	(1,150,400)	-56%
AHM Miscellaneous	655,353	246,077	246,077	236,234	(9,843)	-4%
<b>AH4X Total Revenue</b>	<b>33,732,314</b>	<b>35,841,277</b>	<b>53,435,077</b>	<b>32,123,034</b>	<b>(3,718,243)</b>	<b>-10%</b>
AH7X Contractuals	9,679,849	9,668,600	9,668,600	10,554,819	886,219	9%
AH8X Capital Expenditures	30,341,125	26,172,677	127,004,199	21,568,215	(4,604,462)	-18%
<b>AH8X Total Expenses</b>	<b>40,020,974</b>	<b>35,841,277</b>	<b>136,672,799</b>	<b>32,123,034</b>	<b>(3,718,243)</b>	<b>-10%</b>

## 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41170	1/4% Supplemental Sales Tax	30,776,032	31,583,946	30,541,184	33,558,000	33,558,000	16,505,211	31,000,000	31,000,000
<b>A41X</b>	<b>Taxes</b>	<b>30,776,032</b>	<b>31,583,946</b>	<b>30,541,184</b>	<b>33,558,000</b>	<b>33,558,000</b>	<b>16,505,211</b>	<b>31,000,000</b>	<b>31,000,000</b>
A45150	Highway Dept Rent Right Of Way	33,264	-	-	-	-	-	-	-
A45400	Revenue From Other Government Bodies	5,315,175	2,647,607	2,535,776	2,037,200	19,631,000	5,090,726	886,800	886,800
A45410	DOT Signs and Markings Revenue	66,528	-	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,281,911</b>	<b>2,647,607</b>	<b>2,535,776</b>	<b>2,037,200</b>	<b>19,631,000</b>	<b>5,090,726</b>	<b>886,800</b>	<b>886,800</b>
A48010	Interest	85,306	263,303	655,353	246,077	246,077	-	236,234	236,234
<b>AHM</b>	<b>Miscellaneous</b>	<b>85,306</b>	<b>263,303</b>	<b>655,353</b>	<b>246,077</b>	<b>246,077</b>	<b>-</b>	<b>236,234</b>	<b>236,234</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>36,143,249</b>	<b>34,494,856</b>	<b>33,732,314</b>	<b>35,841,277</b>	<b>53,435,077</b>	<b>21,595,937</b>	<b>32,123,034</b>	<b>32,123,034</b>

# 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A71150	Consultants	23,362	37,563	7,815	145,500	145,500	-	152,900	152,900
A79920	Transfers Other Funds	4,164,724	5,290,884	9,672,034	9,523,100	9,523,100	8,718,100	10,401,919	10,401,919
<b>AH7X</b>	<b>Contractuals</b>	<b>4,188,086</b>	<b>5,328,447</b>	<b>9,679,849</b>	<b>9,668,600</b>	<b>9,668,600</b>	<b>8,718,100</b>	<b>10,554,819</b>	<b>10,554,819</b>
A85020	Roads & Road Constr & Maintenance	23,890,996	22,952,320	30,341,125	26,172,677	127,004,199	16,929,597	21,568,215	21,568,215
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>23,890,996</b>	<b>22,952,320</b>	<b>30,341,125</b>	<b>26,172,677</b>	<b>127,004,199</b>	<b>16,929,597</b>	<b>21,568,215</b>	<b>21,568,215</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>28,079,082</b>	<b>28,280,766</b>	<b>40,020,974</b>	<b>35,841,277</b>	<b>136,672,799</b>	<b>25,647,697</b>	<b>32,123,034</b>	<b>32,123,034</b>



## Solid Waste Management Tax

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	219,703	200,000	200,000	200,000	0	0%
AHM Miscellaneous	11,427	1,635	1,635	1,635	0	0%
<b>AH4X Total Revenue</b>	<b>231,130</b>	<b>201,635</b>	<b>201,635</b>	<b>201,635</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	150,000	200,000	200,000	200,000	0	0%
<b>AH7X Total Expenses</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0%</b>



# Lake County Expense Budget Comparison Report - Five Year History

F270 Solid Waste Management Tax Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79920	Transfers Other Funds	144,184	200,000	150,000	-	-	-	-	-
A79970	Transfers Agency Funds	-	-	-	200,000	200,000	109,181	200,000	200,000
<b>AH7X</b>	<b>Contractuals</b>	<b>144,184</b>	<b>200,000</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>109,181</b>	<b>200,000</b>	<b>200,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>144,184</b>	<b>200,000</b>	<b>150,000</b>	<b>200,000</b>	<b>200,000</b>	<b>109,181</b>	<b>200,000</b>	<b>200,000</b>

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

F270 Solid Waste Management Tax Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46850	All Other Charges For Services	168,359	252,827	219,703	200,000	200,000	125,796	200,000	200,000
<b>A46X</b>	<b>Charges for Services</b>	<b>168,359</b>	<b>252,827</b>	<b>219,703</b>	<b>200,000</b>	<b>200,000</b>	<b>125,796</b>	<b>200,000</b>	<b>200,000</b>
A48010	Interest	1,217	3,998	11,427	1,635	1,635	-	1,635	1,635
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,217</b>	<b>3,998</b>	<b>11,427</b>	<b>1,635</b>	<b>1,635</b>	<b>-</b>	<b>1,635</b>	<b>1,635</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>169,576</b>	<b>256,825</b>	<b>231,130</b>	<b>201,635</b>	<b>201,635</b>	<b>125,796</b>	<b>201,635</b>	<b>201,635</b>



## State's Attorney's Records Automation

**DEPARTMENT PURPOSE:** The State's Attorney's Records Automation Fund is a special fund created by Illinois statute, and funded through fee assessments, for establishing and maintaining automated record keeping systems for the State's Attorney's Office.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	38,684	50,000	50,000	30,000	(20,000)	-40%
AHM Miscellaneous .	2,802	0	0	2,000	2,000	0%
<b>AH4X Total Revenue</b>	<b>41,486</b>	<b>50,000</b>	<b>50,000</b>	<b>32,000</b>	<b>(18,000)</b>	<b>-36%</b>
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	0	(20,000)	-100%
<b>AH8X Total Expenses</b>	<b>4,995</b>	<b>55,000</b>	<b>55,000</b>	<b>35,000</b>	<b>(20,000)</b>	<b>-36%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$389,287. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$384,287. The FY2021 budget would result in a fund balance of \$381,287.

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

F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46255	STAA - States Attorney Automation	48,614	46,376	38,684	50,000	50,000	10,920	30,000	30,000
<b>A46X</b>	<b>Charges for Services</b>	<b>48,614</b>	<b>46,376</b>	<b>38,684</b>	<b>50,000</b>	<b>50,000</b>	<b>10,920</b>	<b>30,000</b>	<b>30,000</b>
A48010	Interest	510	948	2,802	-	-	-	2,000	2,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>510</b>	<b>948</b>	<b>2,802</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>49,125</b>	<b>47,323</b>	<b>41,486</b>	<b>50,000</b>	<b>50,000</b>	<b>10,920</b>	<b>32,000</b>	<b>32,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A65180	Miscellaneous Commodities	-	-	-	15,000	15,000	-	15,000	15,000
<b>AH6X</b>	<b>Commodities</b>	-	-	-	<b>15,000</b>	<b>15,000</b>	-	<b>15,000</b>	<b>15,000</b>
A79950	All Other Miscellaneous	4,995	-	4,995	20,000	20,000	4,995	20,000	20,000
<b>AH7X</b>	<b>Contractuals</b>	<b>4,995</b>	-	<b>4,995</b>	<b>20,000</b>	<b>20,000</b>	<b>4,995</b>	<b>20,000</b>	<b>20,000</b>
A85070	All Other Capital Outlay	-	-	-	20,000	20,000	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	<b>20,000</b>	<b>20,000</b>	-	-	-
<b>AH6X</b>	<b>Total Expenses</b>	<b>4,995</b>	-	<b>4,995</b>	<b>55,000</b>	<b>55,000</b>	<b>4,995</b>	<b>35,000</b>	<b>35,000</b>



## Financial and Administrative Committee

# Tax Sale Automation

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	28,285	20,000	20,000	28,285	8,285	41%
AHM Miscellaneous	75,030	70,770	70,770	76,517	5,747	8%
<b>AH4X Total Revenue</b>	<b>103,315</b>	<b>90,770</b>	<b>90,770</b>	<b>104,802</b>	<b>14,032</b>	<b>15%</b>
AH6X Commodities	0	500	500	0	(500)	-100%
AH7X Contractuals	78,310	139,800	139,800	157,545	17,745	13%
<b>AHEX Total Expenses</b>	<b>78,310</b>	<b>140,300</b>	<b>140,300</b>	<b>157,545</b>	<b>17,245</b>	<b>12%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$767,136. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$717,606. The FY2021 budget would result in a fund balance of \$664,863.
- ⬆ Transfer expenses increased as the Treasurer is paying for larger a portion of employees' salaries and benefits out of the Tax Sale Automation Fund to account for the work done on behalf of the tax sale.



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

F266 Tax Sale Automation Fee Treasurer\_M20X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41140	Proceeds Of Tax Sales	21,990	21,850	24,360	20,000	20,000	-	24,360	24,360
A41150	Tax Sale/Redemption P I & Cost	-	-	3,925	-	-	-	3,925	3,925
<b>A41X</b>	<b>Taxes</b>	<b>21,990</b>	<b>21,850</b>	<b>28,285</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>28,285</b>	<b>28,285</b>
A49920	Transfers From Other Funds	-	-	-	-	-	-	2,885	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,885</b>	<b>-</b>
A48010	Interest	916	2,213	6,101	770	770	-	7,588	7,588
A49910	All Other Miscellaneous Revenue	70,351	74,802	68,929	70,000	70,000	-	68,929	68,929
<b>AHM</b>	<b>Miscellaneous</b>	<b>71,267</b>	<b>77,015</b>	<b>75,030</b>	<b>70,770</b>	<b>70,770</b>	<b>-</b>	<b>76,517</b>	<b>76,517</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>93,257</b>	<b>98,865</b>	<b>103,315</b>	<b>90,770</b>	<b>90,770</b>	<b>-</b>	<b>107,687</b>	<b>104,802</b>

# Lake County Expense Budget Comparison Report - Five Year History

F266 Tax Sale Automation Fee Treasurer\_M20X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A61040	Operational Supplies	-	-	-	500	500	-	-	-
<b>AH6X</b>	<b>Commodities</b>	-	-	-	<b>500</b>	<b>500</b>	-	-	-
A74110	Retirement Benefits/IMRF	-	-	-	-	-	-	2,885	-
<b>AH74X</b>	<b>Benefits</b>	-	-	-	-	-	-	<b>2,885</b>	-
A71230	Software & Online Services	25,025	23,391	36,334	47,000	47,000	50,951	36,334	36,334
A72840	Temporary Employment Services	-	-	1,422	-	-	-	1,422	1,422
A79920	Transfers Other Funds	26,800	26,800	26,800	26,800	26,800	-	106,035	106,035
A79940	Miscell Contractual Services	11,856	14,266	13,754	66,000	66,000	-	13,754	13,754
<b>AH7X</b>	<b>Contractuals</b>	<b>63,681</b>	<b>64,457</b>	<b>78,310</b>	<b>139,800</b>	<b>139,800</b>	<b>50,951</b>	<b>157,545</b>	<b>157,545</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>63,681</b>	<b>64,457</b>	<b>78,310</b>	<b>140,300</b>	<b>140,300</b>	<b>50,951</b>	<b>160,430</b>	<b>157,545</b>



## Transportation Safety Highway Hire-Back Fund

**DEPARTMENT PURPOSE:** Proceeds from construction zone fines are used to hire-back off-duty public safety officers and purchase equipment for patrol in areas where non-interstate highway roads are being repaired or constructed as well as produce materials for safe driver education.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	49,530	30,000	30,000	31,200	1,200	4%
<b>AH4X Total Revenue</b>	<b>49,530</b>	<b>30,000</b>	<b>30,000</b>	<b>31,200</b>	<b>1,200</b>	<b>4%</b>
AH7X Contractuals	0	60,000	60,000	55,000	(5,000)	-8%
AH8X Capital Expenditures	17,390	13,080	13,080	0	(13,080)	-100%
<b>AHEX Total Expenses</b>	<b>17,390</b>	<b>73,080</b>	<b>73,080</b>	<b>55,000</b>	<b>(18,080)</b>	<b>-25%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$180,894. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$137,814. The FY2021 budget would result in a fund balance of \$114,014.

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

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A43040	Traffic Fees	23,218	20,851	49,530	30,000	30,000	29,169	31,200	31,200
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>23,218</b>	<b>20,851</b>	<b>49,530</b>	<b>30,000</b>	<b>30,000</b>	<b>29,169</b>	<b>31,200</b>	<b>31,200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>23,218</b>	<b>20,851</b>	<b>49,530</b>	<b>30,000</b>	<b>30,000</b>	<b>29,169</b>	<b>31,200</b>	<b>31,200</b>

# Lake County Expense Budget Comparison Report - Five Year History

F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79920	Transfers Other Funds	55,000	60,000	-	60,000	60,000	-	45,000	55,000
<b>AH7X</b>	<b>Contractuals</b>	<b>55,000</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>	<b>60,000</b>	<b>-</b>	<b>45,000</b>	<b>55,000</b>
A84020	Radios & Electronic Equipment	22,936	31,818	17,390	13,080	13,080	4,300	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>22,936</b>	<b>31,818</b>	<b>17,390</b>	<b>13,080</b>	<b>13,080</b>	<b>4,300</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>77,936</b>	<b>91,818</b>	<b>17,390</b>	<b>73,080</b>	<b>73,080</b>	<b>4,300</b>	<b>45,000</b>	<b>55,000</b>



## Video Gaming

**DEPARTMENT PURPOSE:** This budget represents the proceeds to the County from video gaming activities under the Video Gaming Act. All funds will be allocated and expended in accordance with the Video Gaming Revenue Policy adopted by the County Board. Transfers to Other Funds consists of \$32,700 that will be transferred to Community Development to cover administrative costs associated with grant management for Video Gaming Revenue.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	0	727,078	727,078	727,078	0	0%
A46X Charges for Services	0	7,125	7,125	6,450	(675)	-9%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>734,203</b>	<b>734,203</b>	<b>733,528</b>	<b>(675)</b>	<b>0%</b>
AH7X Contractuals	0	734,203	1,269,417	646,892	(87,311)	-12%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>734,203</b>	<b>1,269,417</b>	<b>646,892</b>	<b>(87,311)</b>	<b>-12%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$1,835,209. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$1,299,995. The FY2021 budget would result in a fund balance of \$1,386,631.



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

F767 Video Gaming Video Gambling

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41195	Video Gaming .	-	-	-	727,078	727,078	281,373	727,078	727,078
<b>A41X</b>	<b>Taxes</b>	-	-	-	<b>727,078</b>	<b>727,078</b>	<b>281,373</b>	<b>727,078</b>	<b>727,078</b>
A46010	Fees	-	-	-	7,125	7,125	75	6,450	6,450
<b>A46X</b>	<b>Charges for Services</b>	-	-	-	<b>7,125</b>	<b>7,125</b>	<b>75</b>	<b>6,450</b>	<b>6,450</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	-	-	<b>734,203</b>	<b>734,203</b>	<b>281,448</b>	<b>733,528</b>	<b>733,528</b>

# Lake County Expense Budget Comparison Report - Five Year History

F767 Video Gaming Video Gambling

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72990	Pass Thru Grants	-	-	-	-	-	3,080	-	-
A79920	Transfers Other Funds	-	-	-	32,700	32,700	-	-	33,632
A79935	Services Related to Gaming Revenue	-	-	-	701,503	1,236,717	271,631	-	613,260
A79940	Miscell Contractual Services	-	-	-	-	-	9,991	-	-
<b>AH7X Contractuals</b>		-	-	-	<b>734,203</b>	<b>1,269,417</b>	<b>284,702</b>	-	<b>646,892</b>
<b>AHEX Total Expenses</b>		-	-	-	<b>734,203</b>	<b>1,269,417</b>	<b>284,702</b>	-	<b>646,892</b>



## Financial and Administrative Committee

# Vital Records Automation

**DEPARTMENT PURPOSE:** Proceeds from the Vital Records Automation fee are used to promote the automated storage and retrieval of vital records in the County Clerk's Office.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A46X Charges for Services	78,862	71,200	71,200	78,862	7,662	11%
AHM Miscellaneous	909	0	0	1,076	1,076	0%
<b>AH4X Total Revenue</b>	<b>79,771</b>	<b>71,200</b>	<b>71,200</b>	<b>79,937</b>	<b>8,737</b>	<b>12%</b>
AH5X Personnel	36,167	37,192	37,192	37,520	328	1%
AH6X Commodities	0	30,000	30,000	0	(30,000)	-100%
AH74X Benefits	26,108	28,812	28,812	28,795	(17)	0%
AH7X Contractuals	1,751	8,194	8,194	6,731	(1,464)	-18%
<b>AHEX Total Expenses</b>	<b>64,026</b>	<b>104,198</b>	<b>104,198</b>	<b>73,046</b>	<b>(31,152)</b>	<b>-30%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	1	1	1
Part Time	0	0	0

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$119,214. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$86,216. The FY2021 budget would result in a fund balance of \$93,107.

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

F262 Vital Records Automation County Clerk\_M21X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A46010	Fees	75,164	73,548	78,862	71,200	71,200	50,381	78,862	78,862
<b>A46X</b>	<b>Charges for Services</b>	<b>75,164</b>	<b>73,548</b>	<b>78,862</b>	<b>71,200</b>	<b>71,200</b>	<b>50,381</b>	<b>78,862</b>	<b>78,862</b>
A49920	Transfers From Other Funds	-	-	-	-	-	-	6,375	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,375</b>	<b>-</b>
A48010	Interest	145	285	909	-	-	-	1,076	1,076
<b>AHM</b>	<b>Miscellaneous</b>	<b>145</b>	<b>285</b>	<b>909</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,076</b>	<b>1,076</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>75,309</b>	<b>73,833</b>	<b>79,771</b>	<b>71,200</b>	<b>71,200</b>	<b>50,381</b>	<b>86,312</b>	<b>79,937</b>

# Lake County Expense Budget Comparison Report - Five Year History

F262 Vital Records Automation County Clerk\_M21X

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	33,893	34,940	35,798	36,677	36,677	30,319	37,150	37,150
A51140	Overtime Salaries And Wages	181	835	370	515	515	357	370	370
<b>AH5X Personnel</b>		<b>34,074</b>	<b>35,775</b>	<b>36,167</b>	<b>37,192</b>	<b>37,192</b>	<b>30,677</b>	<b>37,520</b>	<b>37,520</b>
A61040	Operational Supplies	-	-	-	30,000	30,000	-	-	-
<b>AH6X Commodities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
A74080	H/L/D Employee Benefits	21,328	21,273	21,848	22,341	22,341	18,168	22,420	22,420
A74100	Retirement Benefits/FICA	2,110	2,119	2,083	2,845	2,845	1,737	2,842	2,842
A74110	Retirement Benefits/IMRF	2,878	2,796	2,178	3,626	3,626	2,176	3,533	3,533
<b>AH74X Benefits .</b>		<b>26,316</b>	<b>26,188</b>	<b>26,108</b>	<b>28,812</b>	<b>28,812</b>	<b>22,081</b>	<b>28,795</b>	<b>28,795</b>
A71450	Mileage Reimbursement	52	129	7	-	-	-	7	7
A71470	Employee Relations	-	-	-	25	25	-	-	-
A72280	Equipment Maintenance	-	-	-	1,400	1,400	-	-	-
A73195	Indirect Cost Allocations	3,451	1,744	1,744	6,769	6,769	-	6,724	6,724
<b>AH7X Contractuals</b>		<b>3,503</b>	<b>1,873</b>	<b>1,751</b>	<b>8,194</b>	<b>8,194</b>	<b>-</b>	<b>6,731</b>	<b>6,731</b>
<b>AH7X Total Expenses</b>		<b>63,892</b>	<b>63,836</b>	<b>64,026</b>	<b>104,198</b>	<b>104,198</b>	<b>52,758</b>	<b>73,046</b>	<b>73,046</b>



## Health and Community Services Committee

# Workforce Development

**DEPARTMENT PURPOSE:** The Workforce Development Department administers the U.S. Department of Labor Workforce Innovation and Opportunity Act grants with the oversight and guidance of the Lake County Workforce Development Board. The Department operates the Job Center of Lake County delivering programs and services in collaboration with state and community partners to dislocated workers, economically disadvantaged and low-skilled adults and youth. In addition, the Department assists Lake County businesses to address the talent skills gaps by investing grant funds in the training and retraining of jobseekers and the current and future workforce.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,531,688	4,871,534	8,814,456	6,647,407	1,775,873	36%
A49X Transfers	260,000	260,000	260,000	260,000	0	0%
AHM Miscellaneous	28,249	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>5,819,936</b>	<b>5,131,534</b>	<b>9,074,456</b>	<b>6,907,407</b>	<b>1,775,873</b>	<b>35%</b>
AH5X Personnel	1,773,200	1,866,682	1,866,682	2,163,418	296,736	16%
AH6X Commodities	9,342	5,350	60,904	10,200	4,850	91%
AH74X Benefits	592,525	706,159	706,159	864,049	157,890	22%
AH7X Contractuals	3,439,934	2,519,751	6,381,263	3,836,148	1,316,397	52%
AH8X Capital Expenditures	37,463	33,592	59,449	33,592	0	0%
<b>AH8X Total Expenses</b>	<b>5,852,464</b>	<b>5,131,535</b>	<b>9,074,457</b>	<b>6,907,407</b>	<b>1,775,872</b>	<b>35%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	25	28	28
Part Time	0	2	2

### HIGHLIGHTS:

- ↑ In FY2020, Workforce is increasing its headcount by one business outreach coordinator, one business outreach manager, one career specialist, and two part-time analysts.
- ↑ Grant revenue increased by from the FY2020 Modified Budget. Workforce Innovation and Opportunity Act grant is a formula driven allocation; and because Lake County's unemployment rate was slightly higher than the state rate for the data time frame and the number of unemployed in areas of substantial unemployment is more than the previous year resulting in Lake County receiving an increase in funding.
- ↑ Reciprocally to grant revenue increasing, expenses increased. This increase covers both more programmatic expenses, as well as increases in participant and business benefits.



## PERFORMANCE INFORMATION:

Measurement	PY2017 Actual	PY2018 Actual	PY2019 Actual	PY2020 Target
<b>WIOA Adult Workers</b>				
Enrollments	292	239	207	263
Enrollments as Percent of Goal	94%	120%	104%	80%
Program Completers	103	109	126	197
Entered Employment	76	80	77	142
Entered Employment as Percent of Program Completers	69%	73%	61%	72%
Average Wage	\$15.12	\$17.96	\$20.16	N/A
<b>WIOA Dislocated Workers</b>				
Enrollments	172	234	260	295
Enrollments as Percent of Goal	86%	106%	130%	80%
Program Completers	124	144	177	221
Entered Employment	94	109	100	166
Entered Employment as Percent of Program Completers	78%	76%	56%	75%
Average Wage	\$33.51	\$34.39	\$31.67	N/A
<b>WIOA Youth Workers</b>				
Enrollments	298	247	179	232
Enrollments as Percent of Goal	101%	103%	90%	80%
Program Completers	154	127	94	116
Entered Employment	89	54	35	81
Attained High School Diploma	30	29	14	83
Attending Post-Secondary	2	8	2	N/A
Reserves/Armed Forces	0	1	0	N/A
Average Wage	\$9.93	\$12.43	\$14.32	N/A

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

❖ NA = Not Available or no target set. 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45330	Grants - Other	-	-	19,517	-	49,353	40,855	-	-
A45333	Grants - State	5,843,029	5,393,642	5,504,303	4,871,534	8,765,103	3,898,226	6,647,407	6,647,407
A45335	Grants - Nonprofit	-	-	7,867	-	-	748	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,843,029</b>	<b>5,393,642</b>	<b>5,531,688</b>	<b>4,871,534</b>	<b>8,814,456</b>	<b>3,939,829</b>	<b>6,647,407</b>	<b>6,647,407</b>
A49920	Transfers From Other Funds	219,962	218,128	260,000	260,000	260,000	-	260,000	260,000
<b>A49X</b>	<b>Transfers</b>	<b>219,962</b>	<b>218,128</b>	<b>260,000</b>	<b>260,000</b>	<b>260,000</b>	<b>-</b>	<b>260,000</b>	<b>260,000</b>
A48320	Proceeds From Sale Of Assets	1,194	156	120	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	17,380	47,044	28,129	-	-	52,529	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>18,574</b>	<b>47,200</b>	<b>28,249</b>	<b>-</b>	<b>-</b>	<b>52,529</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,081,565</b>	<b>5,658,970</b>	<b>5,819,936</b>	<b>5,131,534</b>	<b>9,074,456</b>	<b>3,992,357</b>	<b>6,907,407</b>	<b>6,907,407</b>

# Lake County Expense Budget Comparison Report - Five Year History

F750 Workforce Development

Acct	Recognized Amount	Recognized Amount	Recognized Amount	Adopted Budget	Modified Budget	Y-T-D Recognized	Dept Req Budget	Co Admin Rec Budget
Code Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A51110 Regular Salaries And Wages	1,319,306	1,346,562	1,386,926	1,502,692	1,502,692	1,222,690	1,736,394	1,736,394
A51120 Permanent PT Salaries/Wages	163,411	112,746	171,052	125,600	125,600	133,693	184,000	184,000
A51130 Payroll Accrual Year End	3,119	-35,070	2,011	-	-	-	-	-
A51140 Overtime Salaries And Wages	3,299	1,825	3,689	-	-	-	-	-
A51200 Temporary PT Salaries/Wages	204,331	197,949	208,023	236,890	236,890	-	241,524	241,524
A51220 Vacation payout	-	-	-	-	-	2,534	-	-
A51240 Opt Out Premium	1,500	1,558	1,500	1,500	1,500	2,308	1,500	1,500
<b>AH5X Personnel</b>	<b>1,694,966</b>	<b>1,625,570</b>	<b>1,773,200</b>	<b>1,866,682</b>	<b>1,866,682</b>	<b>1,361,224</b>	<b>2,163,418</b>	<b>2,163,418</b>
A61010 Office Supplies	11,186	4,642	4,606	3,300	9,354	1,934	4,000	4,000
A61020 Computer Supplies	1,049	10	-	-	-	525	-	-
A61040 Operational Supplies	320	4,226	3,871	850	50,350	3,344	5,000	5,000
A61080 Food and Provisions	-	-	-	1,200	1,200	-	1,200	1,200
A65180 Miscellaneous Commodities	-	-	866	-	-	3,771	-	-
<b>AH6X Commodities</b>	<b>12,556</b>	<b>8,878</b>	<b>9,342</b>	<b>5,350</b>	<b>60,904</b>	<b>9,575</b>	<b>10,200</b>	<b>10,200</b>
A74080 H/L/D Employee Benefits	324,291	316,091	357,945	426,579	426,579	319,546	547,606	547,606
A74100 Retirement Benefits/FICA	124,322	118,673	129,433	133,067	133,067	98,482	151,311	151,311
A74110 Retirement Benefits/IMRF	130,888	125,007	105,147	146,513	146,513	110,234	165,132	165,132
<b>AH74X Benefits</b>	<b>579,502</b>	<b>559,771</b>	<b>592,525</b>	<b>706,159</b>	<b>706,159</b>	<b>528,261</b>	<b>864,049</b>	<b>864,049</b>
A71150 Consultants	92,622	51,043	58,489	80,723	175,573	17,500	176,422	176,422
A71220 Computer Services	-	-	-	-	-	11,500	-	-
A71230 Software & Online Services	3,000	7,912	5,104	2,054	2,054	62,470	81,005	81,005
A71450 Mileage Reimbursement	4,537	4,220	6,573	6,000	6,000	724	2,799	2,799
A71500 Trips And Training	23,563	27,444	28,167	17,000	47,000	6,018	12,001	12,001
A71650 Security Services	29,949	32,046	44,490	30,826	30,826	14,395	48,939	48,939
A71810 Dues And Subscriptions	27,506	24,219	38,209	45,430	45,430	23,706	48,350	48,350
A71820 Dues	2,500	5,000	2,550	-	-	-	-	-
A71920 Electricity	27,236	17,676	31,495	14,027	14,027	29,403	30,000	30,000
A71930 Water And Sewer Charges	370	267	298	576	576	103	500	500
A71940 Telephone	1,344	1,200	1,402	-	-	1,065	1,500	1,500
A72250 Bldg & Grounds Maintenance & Repairs	9,096	11,198	13,800	13,800	13,800	7,533	13,800	13,800
A72510 Building Rentals	177,652	166,077	167,903	171,936	171,936	99,009	171,936	171,936
A72530 Equipment Rental	5,098	6,025	6,143	6,100	6,100	4,504	6,600	6,600
A72560 All Other Rentals	28,295	27,720	27,720	27,720	27,720	18,480	27,720	27,720
A72610 Transportation/Participants	41,409	41,396	33,800	6,200	30,033	8,236	19,525	19,525
A72660 Needs Related Payment Particip	-	-	1,951	-	-	1,635	-	-
A72680 Client Tuition	2,318,067	2,263,556	2,277,477	1,311,069	1,685,776	1,190,622	1,558,724	1,558,724
A72830 Printing Services	10,775	5,496	742	3,500	3,500	777	3,500	3,500
A72840 Temporary Employment Services	163,672	170,122	96,365	5,000	1,013,488	141,341	61,548	61,548
A72870 Contract Providers - Other	124,181	122,817	76,288	140,153	190,688	151,947	664,991	664,991
A73195 Indirect Cost Allocations	249,815	249,993	256,273	257,437	257,437	200,646	347,592	314,288
A79940 Miscell Contractual Services	4,193	-22,300	12,093	200	2,279,298	131,140	1,000	1,000
A79950 All Other Miscellaneous	63,223	152,232	252,602	380,000	380,000	273,230	591,000	591,000
<b>AH7X Contractuals</b>	<b>3,408,102</b>	<b>3,365,360</b>	<b>3,439,934</b>	<b>2,519,751</b>	<b>6,381,263</b>	<b>2,395,982</b>	<b>3,869,452</b>	<b>3,836,148</b>
A82020 Building Improvements	-	-	-	-	-	6,496	-	-

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

F750 Workforce Development

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A84030	Computer Equipment	20,072	2,787	25,589	33,592	33,592	3,542	33,592	33,592
A84060	Furniture And Office Equipment	28,112	13,241	3,384	-	25,857	2,167	-	-
A85070	All Other Capital Outlay	-	-	8,490	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>48,184</b>	<b>16,028</b>	<b>37,463</b>	<b>33,592</b>	<b>59,449</b>	<b>12,205</b>	<b>33,592</b>	<b>33,592</b>
<b>AH8X Total Expenses</b>		<b>5,743,309</b>	<b>5,575,607</b>	<b>5,852,464</b>	<b>5,131,535</b>	<b>9,074,457</b>	<b>4,307,247</b>	<b>6,940,711</b>	<b>6,907,407</b>

# *Capital Projects*

*2021 Recommended Budget*





## 2010A Bond Road Construction Projects

**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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous .	66,890	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>66,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	2,849,640	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>2,849,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



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

F403 2010A Bond Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A48010	Interest	38,007	73,224	66,890	-	-	3,904	-	-
AHM	Miscellaneous .	38,007	73,224	66,890	-	-	3,904	-	-
AH4X	Total Revenue	38,007	73,224	66,890	-	-	3,904	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F403 2010A Bond Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A85020	Roads & Road Constr & Maintenance	1,915,161	2,538,684	2,849,640	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>1,915,161</b>	<b>2,538,684</b>	<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>1,915,161</b>	<b>2,538,684</b>	<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 2011A Tax Exempt GO Bonds Road Construction Projects

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

These bonds were paid off in FY2017.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous	0	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	0	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

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

F404 2011A Tax Exempt GO Bonds Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A48010	Interest	2,371	-	-	-	-	-	-	-
AHM	Miscellaneous .	2,371	-	-	-	-	-	-	-
AH4X	Total Revenue	2,371	-	-	-	-	-	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F404 2011A Tax Exempt GO Bonds Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
	A85020 Roads & Road Constr & Maintenance	738,927	-	-	-	-	-	-	-
	<b>AH8X Capital Expenditures</b>	<b>738,927</b>	-	-	-	-	-	-	-
	<b>AHEX Total Expenses</b>	<b>738,927</b>	-	-	-	-	-	-	-



## 2013 Bond Road Construction Projects

**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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous	0	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH8X Capital Expenditures	0	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



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

F406 2013 Bond Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A48010	Interest	6,871	3,593	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>6,871</b>	<b>3,593</b>	-	-	-	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,871</b>	<b>3,593</b>	-	-	-	-	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F406 2013 Bond Road Construction Projects Division of Transportation .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A85020	Roads & Road Constr & Maintenance	327,754	314,647	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>327,754</b>	<b>314,647</b>	-	-	-	-	-	-
<b>AHEX</b>	<b>Total Expenses</b>	<b>327,754</b>	<b>314,647</b>	-	-	-	-	-	-



Financial and Administrative Committee

# 2015A Capital Projects Fund

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

**FINANCIAL SUMMARY:**

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous .	59,973	0	0	0	0	0%
AH4X Total Revenue	59,973	0	0	0	0	0%

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

F407 2015 GO Alternate Bond Construction Project Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A48010	Interest	502,410	162,198	59,973	-	-	8,697	-	-
AHM	Miscellaneous	502,410	162,198	59,973	-	-	8,697	-	-
AH4X	Total Revenue	502,410	162,198	59,973	-	-	8,697	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F407 2015 GO Alternate Bond Construction Project Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A82020	Building Improvements	44,211,345	17,840,681	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>44,211,345</b>	<b>17,840,681</b>	-	-	-	-	-	-
<b>AHEX</b>	<b>Total Expenses</b>	<b>44,211,345</b>	<b>17,840,681</b>	-	-	-	-	-	-



## Special Service Area #16 – Capital Projects Fund

**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 water system improvements in Lake Villa, Lindenhurst, and unincorporated Lake County. All proceeds are appropriated upon issuance of the bonds and are carried over until project completion.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous .	7,255	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>7,255</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



# Lake County Revenue Budget Comparison Report - Five Year History

F454 SSA#16 Capital Project Fund

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45400	Revenue From Other Government Bodies	442,874	1,586,454	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>442,874</b>	<b>1,586,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	2,274	5,447	7,255	-	-	1,982	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>2,274</b>	<b>5,447</b>	<b>7,255</b>	<b>-</b>	<b>-</b>	<b>1,982</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>445,148</b>	<b>1,591,901</b>	<b>7,255</b>	<b>-</b>	<b>-</b>	<b>1,982</b>	<b>-</b>	<b>-</b>

# Lake County Expense Budget Comparison Report - Five Year History

F454 SSA#16 Capital Project Fund

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A71140	Legal Services	157,506	42,500	-	-	-	-	-	-
A72970	Per Diem Fees	400,000	-	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>557,506</b>	<b>42,500</b>	-	-	-	-	-	-
<b>AHEX Total Expenses</b>		<b>557,506</b>	<b>42,500</b>	-	-	-	-	-	-

# *Debt Service Funds*

*2021 Recommended Budget*





## Financial and Administrative Committee

# 2010A Taxable GO Bonds

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**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. In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying this bond off.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A45X Intergovernmental	628,596	0	0	0	0	0%
A49X Transfers	969,711	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>1,598,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	538,660	0	0	0	0	0%
AH9X Debt Service	1,593,134	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>2,131,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F303 2010A Taxable GO Bonds

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A45345	Federal Bond Interest Subsidy	623,912	626,254	628,596	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>623,912</b>	<b>626,254</b>	<b>628,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	973,056	973,056	969,711	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>973,056</b>	<b>973,056</b>	<b>969,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,596,968</b>	<b>1,599,310</b>	<b>1,598,307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Lake County Expense Budget Comparison Report - Five Year History

F303 2010A Taxable GO Bonds

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	1,261	1,266	2,803	-	-	-	-	-
A79920	Transfers Other Funds	-	-	535,857	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>1,261</b>	<b>1,266</b>	<b>538,660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A90020	Interest Payments	1,593,134	1,593,134	1,593,134	-	-	-	-	-
<b>AH9X Debt Service</b>		<b>1,593,134</b>	<b>1,593,134</b>	<b>1,593,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>1,594,394</b>	<b>1,594,399</b>	<b>2,131,794</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>





## 2011A Tax Exempt GO Bonds

**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. In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying this bond off.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers	965,200	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>965,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	180,956	0	0	0	0	0%
AH9X Debt Service	793,050	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>974,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F304 2011A Tax Exempt GO Bonds

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	965,700	965,200	965,200	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>965,700</b>	<b>965,200</b>	<b>965,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Lake County Expense Budget Comparison Report - Five Year History

F304 2011A Tax Exempt GO Bonds

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	1,011	1,016	803	-	-	-	-	-
A79920	Transfers Other Funds	-	-	180,153	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>1,011</b>	<b>1,016</b>	<b>180,956</b>	-	-	-	-	-
A90020	Interest Payments	962,200	962,200	793,050	-	-	-	-	-
<b>AH9X Debt Service</b>		<b>962,200</b>	<b>962,200</b>	<b>793,050</b>	-	-	-	-	-
<b>AHEX Total Expenses</b>		<b>963,211</b>	<b>963,216</b>	<b>974,005</b>	-	-	-	-	-



## 2013 GO Road Bonds

**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. Annual debt service payments range from \$1,585,500 and \$6,950,750 until 2022. The interest rate ranges from 3% to 5%.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers	6,947,050	6,950,750	6,950,750	6,950,300	(450)	0%
<b>AH4X Total Revenue</b>	<b>6,947,050</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,950,300</b>	<b>(450)</b>	<b>0%</b>
AH7X Contractuals	428	3,000	3,000	800	(2,200)	-73%
AH9X Debt Service	6,946,250	6,947,750	6,947,750	6,949,500	1,750	0%
<b>AHEX Total Expenses</b>	<b>6,946,678</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,950,300</b>	<b>(450)</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F306 2013 GO Road Bonds

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	1,585,500	2,647,800	6,947,050	6,950,750	6,950,750	6,948,550	6,950,300	6,950,300
<b>A49X</b>	<b>Transfers</b>	<b>1,585,500</b>	<b>2,647,800</b>	<b>6,947,050</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,585,500</b>	<b>2,647,800</b>	<b>6,947,050</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>

# Lake County Expense Budget Comparison Report - Five Year History

F306 2013 GO Road Bonds

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	1,064	641	428	3,000	3,000	-	800	800
<b>AH7X</b>	<b>Contractuals</b>	<b>1,064</b>	<b>641</b>	<b>428</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>800</b>	<b>800</b>
A90010	Principal Payments	450,000	1,525,000	5,870,000	6,165,000	6,165,000	-	6,475,000	6,475,000
A90020	Interest Payments	1,135,500	1,122,000	1,076,250	782,750	782,750	-	474,500	474,500
<b>AH9X</b>	<b>Debt Service</b>	<b>1,585,500</b>	<b>2,647,000</b>	<b>6,946,250</b>	<b>6,947,750</b>	<b>6,947,750</b>	<b>-</b>	<b>6,949,500</b>	<b>6,949,500</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>1,586,564</b>	<b>2,647,641</b>	<b>6,946,678</b>	<b>6,950,750</b>	<b>6,950,750</b>	<b>-</b>	<b>6,950,300</b>	<b>6,950,300</b>





## Financial and Administrative Committee

# 2015A Debt Service Fund

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**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. 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%.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers	5,035,725	5,034,525	5,034,525	5,033,775	(750)	0%
<b>AH4X Total Revenue</b>	<b>5,035,725</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>5,033,775</b>	<b>(750)</b>	<b>0%</b>
AH7X Contractuals	750	3,500	3,500	750	(2,750)	-79%
AH9X Debt Service	5,032,225	5,031,025	5,031,025	5,033,025	2,000	0%
<b>AHEX Total Expenses</b>	<b>5,032,975</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>5,033,775</b>	<b>(750)</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F307 2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	5,037,875	5,035,125	5,035,725	5,034,525	5,034,525	-	5,033,775	5,033,775
<b>A49X</b>	<b>Transfers</b>	<b>5,037,875</b>	<b>5,035,125</b>	<b>5,035,725</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>-</b>	<b>5,033,775</b>	<b>5,033,775</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,037,875</b>	<b>5,035,125</b>	<b>5,035,725</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>-</b>	<b>5,033,775</b>	<b>5,033,775</b>

# Lake County Expense Budget Comparison Report - Five Year History

F307 2015 GO Alternate Bond

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	958	963	750	3,500	3,500	750	750	750
<b>AH7X</b>	<b>Contractuals</b>	<b>958</b>	<b>963</b>	<b>750</b>	<b>3,500</b>	<b>3,500</b>	<b>750</b>	<b>750</b>	<b>750</b>
A90010	Principal Payments	1,925,000	1,980,000	2,040,000	2,100,000	2,100,000	-	2,165,000	2,165,000
A90020	Interest Payments	3,109,375	3,051,625	2,992,225	2,931,025	2,931,025	-	2,868,025	2,868,025
<b>AH9X</b>	<b>Debt Service</b>	<b>5,034,375</b>	<b>5,031,625</b>	<b>5,032,225</b>	<b>5,031,025</b>	<b>5,031,025</b>	<b>-</b>	<b>5,033,025</b>	<b>5,033,025</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>5,035,333</b>	<b>5,032,588</b>	<b>5,032,975</b>	<b>5,034,525</b>	<b>5,034,525</b>	<b>750</b>	<b>5,033,775</b>	<b>5,033,775</b>



## Financial and Administrative Committee

# GO Bonds (2018)

**PURPOSE:** The fund was originally 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. 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%.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers	2,566,750	2,584,750	2,584,750	2,590,500	5,750	0%
<b>AH4X Total Revenue</b>	<b>2,566,750</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>2,590,500</b>	<b>5,750</b>	<b>0%</b>
AH7X Contractuals	1,250	3,500	3,500	1,250	(2,250)	-64%
AH9X Debt Service	2,563,250	2,581,250	2,581,250	2,589,250	8,000	0%
<b>AHEX Total Expenses</b>	<b>2,564,500</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>2,590,500</b>	<b>5,750</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F300 2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	2,850,281	2,865,681	2,566,750	2,584,750	2,584,750	-	2,590,500	2,590,500
<b>A49X</b>	<b>Transfers .</b>	<b>2,850,281</b>	<b>2,865,681</b>	<b>2,566,750</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>-</b>	<b>2,590,500</b>	<b>2,590,500</b>
A48010	Interest	-	11	-	-	-	-	-	-
A48270	Proceeds from Sale of Refunding Bonds	-	20,700,000	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	-	2,660,554	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>-</b>	<b>23,360,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,850,281</b>	<b>26,226,246</b>	<b>2,566,750</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>-</b>	<b>2,590,500</b>	<b>2,590,500</b>

# Lake County Expense Budget Comparison Report - Five Year History

F300 2018 GO Refunding Bonds

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	508	176,334	1,250	3,500	3,500	-	1,250	1,250
<b>AH7X</b>	<b>Contractuals</b>	<b>508</b>	<b>176,334</b>	<b>1,250</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>
A90010	Principal Payments	1,740,000	24,900,000	1,640,000	1,740,000	1,740,000	-	1,835,000	1,835,000
A90020	Interest Payments	1,106,781	1,142,466	923,250	841,250	841,250	-	754,250	754,250
<b>AH9X</b>	<b>Debt Service</b>	<b>2,846,781</b>	<b>26,042,466</b>	<b>2,563,250</b>	<b>2,581,250</b>	<b>2,581,250</b>	<b>-</b>	<b>2,589,250</b>	<b>2,589,250</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>2,847,289</b>	<b>26,218,800</b>	<b>2,564,500</b>	<b>2,584,750</b>	<b>2,584,750</b>	<b>-</b>	<b>2,590,500</b>	<b>2,590,500</b>





## GO Refunding Bonds (2019)

**PURPOSE:** The fund was originally established for the purpose of paying principal and interest on the General Obligation Bonds issued by the County in 2010 and 2011. The 2010 and 2011 bonds provided funding for public road improvement projects in Lake County.

In August of 2019, refunding bonds were issued to take advantage of lower interest rates, paying off the 2010 and 2011 bonds, and will result in a savings of \$7,067,181 over the life of the bond. Annual debt service payments range from \$884,400 to \$7,629,200 until 2028.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A49X Transfers .	716,010	1,771,800	1,771,800	1,768,800	(3,000)	0%
AHM Miscellaneous .	51,878,847	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>52,594,858</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,768,800</b>	<b>(3,000)</b>	<b>0%</b>
AH7X Contractuals	51,873,434	3,000	3,000	0	(3,000)	-100%
AH9X Debt Service	169,150	1,768,800	1,768,800	1,768,800	0	0%
<b>AH9X Total Expenses</b>	<b>52,042,584</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,768,800</b>	<b>(3,000)</b>	<b>0%</b>

# Lake County Revenue Budget Comparison Report - Five Year History

F301 2019 GO Refunding Bonds Total

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A49920	Transfers From Other Funds	-	-	716,010	1,771,800	1,771,800	1,769,550	1,768,800	1,768,800
<b>A49X</b>	<b>Transfers</b>	-	-	<b>716,010</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>
A48230	Real Estate Sales	-	-	7,658,847	-	-	-	-	-
A48270	Proceeds from Sale of Refunding Bonds	-	-	44,220,000	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	-	-	<b>51,878,847</b>	-	-	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	-	-	<b>52,594,858</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>

# Lake County Expense Budget Comparison Report - Five Year History

F301 2019 GO Refunding Bonds

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	-	-	298,138	3,000	3,000	750	-	-
A79920	Transfers Other Funds	-	-	51,575,296	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>51,873,434</b>	<b>3,000</b>	<b>3,000</b>	<b>750</b>	-	-
A90020	Interest Payments	-	-	169,150	1,768,800	1,768,800	-	1,768,800	1,768,800
<b>AH9X</b>	<b>Debt Service</b>	-	-	<b>169,150</b>	<b>1,768,800</b>	<b>1,768,800</b>	-	<b>1,768,800</b>	<b>1,768,800</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	<b>52,042,584</b>	<b>1,771,800</b>	<b>1,771,800</b>	<b>750</b>	<b>1,768,800</b>	<b>1,768,800</b>

# *Internal Service Funds*

*2021 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
AHM Miscellaneous	45,264,651	46,046,544	46,046,544	47,564,900	1,518,356	3%
<b>AH4X Total Revenue</b>	<b>45,264,651</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>	<b>1,518,356</b>	<b>3%</b>
AH5X Personnel	200,734	220,000	0	220,000	0	0%
AH6X Commodities	507	2,000	2,000	500	(1,500)	-75%
AH74X Benefits	41,867,824	43,447,124	43,447,124	45,024,400	1,577,276	4%
AH7X Contractuals	2,544,876	2,377,420	2,597,420	2,320,000	(57,420)	-2%
<b>AH6X Total Expenses</b>	<b>44,613,941</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>47,564,900</b>	<b>1,518,356</b>	<b>3%</b>

### BUDGET HIGHLIGHTS:

- ❖ The Health/Life/Dental Fund is budgeted for a 6.6% increase in plan costs based on projected FY2020 Actuals.

### PERFORMANCE INFORMATION:

Measurement	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual	CY2020 Budget	CY2021 Estimated
Lake County Health Insurance Inflation Percent Change	5.7%	2.0%	2.1%	2.3%	5.7%	2.1%	6.6%
Medical Care Commodities Inflation Percent Change	1.5%	4.7%	2.3%	-5%	2.5%	-	-
Consumer Price Index Inflation Percent Change	.1%	1.3%	2.1%	2.4%	1.8%	-	-

- ❖ [Inflation statistics](#) are from the [U.S. Bureau of Labor Statistics](#), and go from December through December.
- ❖ Medical plans are based on the calendar year.



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

F510 Health, Life & Dental Insurance - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A48010	Interest	13,451	13,956	10,986	-	-	7,566	7,500	7,500
A48160	Benefit Reimbursements	5,639,391	5,342,538	6,597,596	6,190,000	6,190,000	4,330,393	6,945,428	6,945,428
A48165	Wellness Fees	8,946	-	-	15,000	15,000	178	15,000	15,000
A48170	County H-L-D Cost	31,417,577	31,393,725	32,619,440	33,930,544	33,930,544	25,658,853	34,685,972	34,685,972
A48180	Employee Cost	5,597,560	5,694,043	6,036,630	5,911,000	5,911,000	4,725,551	5,911,000	5,911,000
A49910	All Other Miscellaneous Revenue	17,669	-	-	-	-	-	-	-
<b>AHM Miscellaneous</b>	<b>.</b>	<b>42,694,593</b>	<b>42,444,261</b>	<b>45,264,651</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>34,722,541</b>	<b>47,564,900</b>	<b>47,564,900</b>
<b>AH4X Total Revenue</b>		<b>42,694,593</b>	<b>42,444,261</b>	<b>45,264,651</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>34,722,541</b>	<b>47,564,900</b>	<b>47,564,900</b>

# Lake County Expense Budget Comparison Report - Five Year History

F510 Health, Life & Dental Insurance - Dept of Human Resources

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51250	Wellness Initiative	131,706	158,855	200,734	220,000	-	-	220,000	220,000
<b>AH5X</b>	<b>Personnel</b>	<b>131,706</b>	<b>158,855</b>	<b>200,734</b>	<b>220,000</b>	<b>-</b>	<b>-</b>	<b>220,000</b>	<b>220,000</b>
A61130	Wellness Equipment/Supplies	2,678	3,482	507	2,000	2,000	-	500	500
<b>AH6X</b>	<b>Commodities</b>	<b>2,678</b>	<b>3,482</b>	<b>507</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>500</b>	<b>500</b>
A74010	Health PPO Premium	-87,000	-239,622	-211,357	-	-	-	-	-
A74015	Prescription Drug Premium	6,893,883	5,854,647	7,433,364	7,178,000	7,178,000	6,791,761	7,981,388	7,981,388
A74020	Life Premium	250,395	177,128	167,574	250,000	250,000	157,999	250,000	250,000
A74030	Dental Premium	2,143,738	2,301,502	2,022,163	2,250,000	2,250,000	1,727,625	2,250,000	2,250,000
A74040	Employee Assistance Plan	56,912	46,314	46,336	76,000	76,000	34,752	46,500	46,500
A74050	Voluntary Insurance	797,480	818,533	835,592	1,300,000	1,300,000	728,064	1,300,000	1,300,000
A74060	Health Premiums	30,787,085	32,197,012	31,574,153	32,393,124	32,393,124	23,836,229	33,196,512	33,196,512
<b>AH74X</b>	<b>Benefits</b>	<b>40,842,493</b>	<b>41,155,513</b>	<b>41,867,824</b>	<b>43,447,124</b>	<b>43,447,124</b>	<b>33,276,431</b>	<b>45,024,400</b>	<b>45,024,400</b>
A71150	Consultants	212,298	302,134	705,928	254,000	254,000	84,906	200,000	200,000
A71230	Software & Online Services	-	245,758	52,405	220,000	220,000	-	-	-
A71420	Employee Physicals	-	-	-	-	-	3,540	-	-
A71477	Wellness Contractuals	554	-	97,135	7,200	227,200	195,435	227,000	227,000
A71485	HSA Funding	1,340,291	1,286,950	1,481,571	1,700,000	1,700,000	1,489,019	1,700,000	1,700,000
A72180	Insurance Claims	-	-	-2,878	-	-	-	-	-
A72940	All Other Fees	117,802	5,877	25,917	193,220	193,220	5,956	193,000	193,000
A79950	All Other Miscellaneous	-	-	184,797	3,000	3,000	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>1,670,945</b>	<b>1,840,719</b>	<b>2,544,876</b>	<b>2,377,420</b>	<b>2,597,420</b>	<b>1,778,856</b>	<b>2,320,000</b>	<b>2,320,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>42,647,823</b>	<b>43,158,569</b>	<b>44,613,941</b>	<b>46,046,544</b>	<b>46,046,544</b>	<b>35,055,287</b>	<b>47,564,900</b>	<b>47,564,900</b>

# *Enterprise Fund*

*2021 Recommended Budget*





## Public Works, Planning & 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	178,835	178,845	178,845	178,845	0	0%
A43X Fines and Forfeitures	230	500	500	200	(300)	-60%
A45X Intergovernmental	337,191	353,394	353,394	350,744	(2,650)	-1%
A46X Charges for Services	47,757,207	51,137,657	51,137,657	53,113,171	1,975,515	4%
A49X Transfers	(59)	0	0	0	0	0%
AHM Miscellaneous	1,488,232	582,082	582,082	578,184	(3,898)	-1%
<b>AH4X Total Revenue</b>	<b>49,761,635</b>	<b>52,252,478</b>	<b>52,252,478</b>	<b>54,221,144</b>	<b>1,968,667</b>	<b>4%</b>
AH5X Personnel	6,913,962	7,240,008	7,217,448	7,739,106	499,097	7%
AH6X Commodities	1,742,419	2,159,315	2,159,315	1,892,194	(267,121)	-12%
AH74X Benefits	2,375,096	2,509,028	2,507,302	2,775,993	266,965	11%
AH7X Contractuals	22,835,688	27,092,376	26,871,726	24,407,961	(2,684,415)	-10%
AH8X Capital Expenditures	244,427	6,589,135	9,239,046	19,355,326	12,766,191	194%
AH9X Debt Service	11,604,393	6,432,005	6,432,005	6,416,227	(15,778)	0%
<b>AH6X Total Expenses</b>	<b>45,715,984</b>	<b>52,021,867</b>	<b>54,426,842</b>	<b>62,586,806</b>	<b>10,564,939</b>	<b>20%</b>

### STAFFING SUMMARY:

Position Type	FY2019 Budget	FY2020 Budget	FY2021 Budget
Full Time	95	95	99
Part Time	1	3	3

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2019 was \$78,709,700. Based upon the FY2020 modified budget, the fund balance as of November 30, 2020 will be \$82,335,219. The FY2021 budget would result in a fund balance of \$73,969,557.

### ACCOMPLISHMENTS:

- ❖ The department achieved an AAA Fitch Ratings.
- ❖ Our largest Water Reclamation Facility (Des Plaines River) was nominated in its class for Plant of the Year.
- ❖ The department's Class A Biosolids Program took a large step forward after the completion of the Performance Test. Satisfactory completion of the Performance Test is the last check on the project by the contractor before the department assumes ownership and operation.
- ❖ Completed the documentation of our 5-yr Capital Improvement Program. This summarizes the new program and outlines the list of projects to be addressed.
- ❖ Completed the long awaited, difficult, and complex cleaning of the South East Central sewer line. This line provides sewer transport to the Libertyville Treatment Facility.

- ❖ The IEPA Permit renewals for the three Water Reclamation Facilities were completed. The new Permit for the New Century Town WRF was received.
- ❖ All the Lead and Copper monitoring for this year was completed.

#### GOALS:

- ❖ Complete the Department's customer billing software solution. This will provide stability to our customer billing efforts.
- ❖ Continue with the execution of the Capital Improvement Program to address some outstanding projects.
- ❖ Initiate a computer maintenance management system (CMMS) to address the growing needs of LCPW to monitor and report on assets for improved maintenance efficiencies and capital budget decisions. Identify and implement a Computerized Maintenance Management System that is suited for this purpose.
- ❖ Work on Regulatory Issues that will have direct impact (Pretreatment, Nutrient Assessment Reduction Plan, PFAS Monitoring).
- ❖ Develop a long-term plan for the Class-A Biosolids Dryer Program.
- ❖ Work with communities on the reduction of radium from their water system treatment process.

#### PERFORMANCE INFORMATION:

Measurements	FY2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Projected	FY 2021 Estimate
Residential Water accounts	18,670	18,735	19,072	18,396	19,150	19,200	19,300
Potable Water Pumped (Billions of Gallons)	1.90	1.9	1.80	1.80	1.90	1.90	1.90
Percent of Potable Water Sample That Meet IEPA Standards	99%	100%	99.7%	99%	98%	100%	100%
Percentage of Accounts Paying Electronically	40%	44.3%	57%	62%	65%	66%	67%
Water/Sewer Connection Permits	348	325	324	383	276	300	300
Recorded Breaks in Water Services Lines and Mains (per 100 Miles)	125	126	47.2	86	55	40	40
Percentage of Sewer Lines Inspected via CCTV	10%	12%	8.2%	10%	9%	10%	10%
Percentage of Sewer Lines Cleaned	10%	10%	9.3%	10%	10%	10%	10%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	99.9%	100%	100%	99%	100%	100%	100%

# Lake County Revenue Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	377,348	178,974	178,835	178,845	178,845	99,931	178,845	178,845
<b>A41X</b>	<b>Taxes</b>	<b>377,348</b>	<b>178,974</b>	<b>178,835</b>	<b>178,845</b>	<b>178,845</b>	<b>99,931</b>	<b>178,845</b>	<b>178,845</b>
A43075	Administrative Adjudication	501	-	230	500	500	206	200	200
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>501</b>	<b>-</b>	<b>230</b>	<b>500</b>	<b>500</b>	<b>206</b>	<b>200</b>	<b>200</b>
A45345	Federal Bond Interest Subsidy	339,644	340,215	337,191	353,394	353,394	167,571	350,744	350,744
A45400	Revenue From Other Government Bodies	278,686	-	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>618,330</b>	<b>340,215</b>	<b>337,191</b>	<b>353,394</b>	<b>353,394</b>	<b>167,571</b>	<b>350,744</b>	<b>350,744</b>
A46150	Penalties	197,355	200,004	217,750	192,219	192,219	87,375	192,219	192,219
A47140	User Charges	40,296,096	40,970,882	44,132,831	46,735,354	46,703,224	26,042,244	48,187,484	48,187,484
A47163	Water Sewer Surcharge	723,464	638,867	616,045	630,000	630,000	397,947	630,000	630,000
A47190	Connection Fees	6,033,945	4,947,297	2,375,975	3,287,684	3,319,814	1,929,992	3,780,918	3,780,918
A47195	FOG- Installation Permit Fee	600	1,500	600	600	600	200	600	600
A47196	FOG- Discharge License Fee	1,300	4,900	2,500	1,500	1,500	500	1,500	1,500
A47200	Inspection Fees	40,942	16,306	21,400	17,900	17,900	19,100	28,700	28,700
A47210	Lab Test Fees	2,656	6,135	17,143	17,000	17,000	13,607	17,000	17,000
A47215	Remediation Services	170,752	118,242	184,353	125,000	125,000	178,468	150,000	150,000
A47217	Fire Hydrant Flow Testing Fees	3,250	5,100	4,750	3,000	3,000	4,500	4,750	4,750
A47220	Revenue from Service Contracts	356,429	135,399	183,859	127,400	127,400	38,097	120,000	120,000
<b>A46X</b>	<b>Charges for Services</b>	<b>47,826,788</b>	<b>47,044,632</b>	<b>47,757,207</b>	<b>51,137,657</b>	<b>51,137,657</b>	<b>28,712,029</b>	<b>53,113,171</b>	<b>53,113,171</b>
A49999	Over Short	-	11	-59	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>11</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals .	183,550	89,898	147,623	158,082	158,082	149,729	195,584	195,584
A44030	Other Rentals	2,000	3,000	2,000	2,000	2,000	2,000	2,000	2,000
A48010	Interest	294,547	331,612	981,947	320,000	320,000	598,305	320,000	320,000
A48120	Developer Contributions	2,903,885	636,521	-	-	-	-	-	-
A48280	Proceeds from WPCLP	52,317	-	-	-	-	-	-	-
A48290	Premium On Sale of Bonds	257,229	243,913	243,913	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	22,584	72,564	49,500	27,000	27,000	-	27,000	27,000
A49910	All Other Miscellaneous Revenue	81,378	80,897	63,249	75,000	75,000	25,169	33,600	33,600
<b>AHM</b>	<b>Miscellaneous</b>	<b>3,692,856</b>	<b>1,458,405</b>	<b>1,488,232</b>	<b>582,082</b>	<b>582,082</b>	<b>775,203</b>	<b>578,184</b>	<b>578,184</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>52,515,822</b>	<b>49,022,236</b>	<b>49,761,635</b>	<b>52,252,478</b>	<b>52,252,478</b>	<b>29,754,940</b>	<b>54,221,144</b>	<b>54,221,144</b>



# Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A51110	Regular Salaries And Wages	5,670,596	5,448,482	6,089,819	6,471,425	6,471,425	5,102,446	6,739,949	6,937,965
A51120	Permanent PT Salaries/Wages	81,867	52,421	49,002	94,887	94,887	28,889	91,009	91,009
A51135	Payroll Contingency	-	-	-	89,000	89,000	-	62,753	62,753
A51140	Overtime Salaries And Wages	599,472	594,634	687,060	542,497	542,497	442,697	591,261	599,979
A51145	Back Pay/Retro Pay	-	-	6,769	-	-	-	-	-
A51160	Holiday Pay	-	202	383	-	-	-	-	-
A51180	Special Pay	166	4,911	5,443	-	-	3,007	-	-
A51200	Temporary PT Salaries/Wages	-	16,127	20,010	38,400	15,840	6,798	38,400	38,400
A51210	Performance Appraisals	547	616	388	-	-	1,450	-	-
A51220	Vacation payout	32,697	73,053	29,736	-	-	28,323	-	-
A51230	Sick Payout	7,720	51,778	16,928	-	-	8,037	-	-
A51240	Opt Out Premium	6,173	5,250	8,423	-	-	5,423	9,000	9,000
A51260	Incentive payments	79,958	-	-	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	-	3,800	3,800	985	-	-
<b>AH5X Personnel</b>		<b>6,479,195</b>	<b>6,247,473</b>	<b>6,913,962</b>	<b>7,240,008</b>	<b>7,217,448</b>	<b>5,628,054</b>	<b>7,532,372</b>	<b>7,739,106</b>
A61010	Office Supplies	25,654	19,217	23,583	27,150	27,150	13,676	22,462	22,462
A61020	Computer Supplies	8,772	7,911	4,469	11,200	11,200	1,450	4,633	4,633
A61030	Books Manuals And Periodicals	1,990	597	843	5,200	5,200	42	1,734	1,734
A61040	Operational Supplies	-204,916	-87,956	61,875	103,500	103,500	71,320	104,105	104,105
A61060	Clothing And Uniforms	47,111	40,217	42,550	44,795	44,795	29,340	43,335	43,335
A61080	Food and Provisions	547	412	475	3,310	3,310	34	400	400
A61090	Printing and Photographic Supplies	2,536	1,944	398	3,460	3,460	1,467	1,853	1,853
A61100	Communication Supplies	7,478	1,188	3,497	6,660	6,660	4,140	6,050	6,050
A61120	Outreach Supplies	-	103	-	-	-	67	-	-
A62010	Medical Supplies	7,965	7,288	7,859	7,850	7,850	4,708	8,350	8,350
A63010	Building, Grounds Maintenance Supplies	62,096	54,032	50,020	141,900	141,900	35,019	101,700	101,700
A63020	Cleaning Supplies	24,727	23,997	4,479	6,750	6,750	192	1,500	1,500
A63040	Housekeeping Supplies	13,742	12,694	16,075	18,650	18,650	9,621	19,650	19,650
A65010	Chemical Supplies	401,453	451,348	474,551	483,400	548,400	402,972	563,000	563,000
A65020	Laboratory Supplies	130,142	169,337	155,202	245,000	180,000	81,351	178,545	178,545
A65030	Highway Materials	1,524	2,337	-	-	-	-	-	-
A65040	Highway Maintenance and Supplies	-	-	-	-	-	915	-	-
A65050	Engineering Supplies	109	-	218	500	500	502	200	200
A65060	Sign And Safety Supplies	70,903	58,371	47,749	35,800	35,800	20,791	27,400	27,400
A65070	Automotive Parts	37,920	47,474	18,506	50,500	50,500	18,120	31,720	31,720
A65090	Gasoline	65,564	77,544	78,514	81,000	81,000	50,822	76,178	76,178
A65100	Diesel Fuel	56,442	61,823	47,975	67,390	67,390	29,593	41,162	41,162
A65110	Lubricants	15,163	19,112	19,586	33,900	33,900	5,518	26,940	26,940
A65115	Heating Fuel	4,881	6,450	10,459	6,200	6,200	8,447	9,413	9,413
A65130	Small Tools	75,807	49,230	27,531	18,250	18,250	29,986	19,230	19,230
A65135	Hardware Supplies	1,200	6,064	15,647	6,000	6,000	6,839	8,240	8,240
A65140	Electrical Parts	168,861	184,793	229,997	199,650	199,650	106,466	128,210	128,210
A65150	Plumbing Supplies	95,141	97,624	68,421	209,700	209,700	61,449	140,360	140,360
A65160	Paints, Solvents and Related Supplies	5,925	7,655	6,692	11,300	11,300	17,551	5,800	5,800

# Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A65170	Mechanical Parts and Supplies	371,748	220,200	314,825	309,799	309,799	267,649	303,224	303,224
A65175	Meter Parts and Supplies	22,237	5,371	10,424	20,000	20,000	-	16,800	16,800
A65180	Miscellaneous Commodities	1,941	3,503	-	500	500	20	-	-
<b>AH6X Commodities</b>		<b>1,524,662</b>	<b>1,549,882</b>	<b>1,742,419</b>	<b>2,159,315</b>	<b>2,159,315</b>	<b>1,280,066</b>	<b>1,892,194</b>	<b>1,892,194</b>
A74080	H/L/D Employee Benefits	1,493,141	1,292,038	1,313,284	1,252,817	1,252,817	1,304,562	1,504,146	1,563,790
A74100	Retirement Benefits/FICA	480,802	469,148	521,231	554,162	552,436	418,630	525,996	541,811
A74110	Retirement Benefits/IMRF	1,229,905	617,176	540,581	702,049	702,049	522,222	650,235	670,392
<b>AH74X Benefits .</b>		<b>3,203,848</b>	<b>2,378,362</b>	<b>2,375,096</b>	<b>2,509,028</b>	<b>2,507,302</b>	<b>2,245,414</b>	<b>2,680,376</b>	<b>2,775,993</b>
A71110	Auditing And Accounting	43,610	94,448	52,000	75,000	75,000	64,000	150,000	150,000
A71120	Interpreters	-	100	-	-	-	-	-	-
A71140	Legal Services	61,045	30,470	49,376	105,000	105,000	30,058	105,000	105,000
A71150	Consultants	54,634	110,973	86,323	860,000	860,000	74,751	365,000	365,000
A71170	Engineering Services	414,513	280,602	187,061	2,135,000	2,135,000	700,868	700,000	700,000
A71190	Financial Services	542	557	1,285	5,000	5,000	1,380	1,500	1,500
A71200	Bank & Trust Services	85,046	91,074	86,475	90,000	90,000	85,373	180,000	180,000
A71220	Computer Services	7,400	-	-	20,000	20,000	-	-	-
A71230	Software & Online Services	157,177	182,649	224,926	488,450	488,450	228,018	364,150	364,150
A71310	Laboratory Fees	152,825	176,112	86,986	76,200	76,200	48,977	98,200	98,200
A71370	Reimbursable Charges	-	222	-	-	-	240	-	-
A71415	Recruitment	293	1,240	650	-	-	-	-	-
A71430	Tuition Reimbursement	-	-	-	4,000	4,000	-	2,700	2,700
A71450	Mileage Reimbursement	683	1,040	293	750	750	279	550	550
A71470	Employee Relations	2,606	2,218	2,564	2,550	2,150	143	1,040	1,040
A71500	Trips And Training	74,764	77,605	76,135	132,300	118,300	56,658	116,700	116,700
A71610	Pest Control	3,905	3,796	4,300	5,200	5,200	6,894	7,040	7,040
A71620	Laundry And Cleaning	8,238	5,996	34,047	35,730	35,730	36,792	34,462	34,462
A71630	Garbage Disposal	55,748	58,693	57,179	67,400	67,400	57,181	64,720	64,720
A71640	Bio Hazard Waste Disposal	3,060	1,159	-	3,200	3,200	-	3,200	3,200
A71650	Security Services	17,075	16,527	13,310	20,400	20,400	7,808	14,250	14,250
A71660	Biosolids Management Services	521,224	522,272	562,223	535,000	535,000	359,138	566,111	566,111
A71810	Dues And Subscriptions	81,427	13,441	77,389	88,650	88,650	71,103	79,800	79,800
A71840	Publications & Legal Notices	-	-	-	1,000	1,000	325	500	500
A71910	Gas For Heating	153,870	192,414	192,987	254,480	254,480	148,845	263,080	263,080
A71920	Electricity	1,862,134	1,748,702	1,873,533	1,725,507	1,725,507	1,421,994	1,975,050	1,975,050
A71930	Water And Sewer Charges	1,870	2,176	2,852	4,050	4,050	2,221	2,600	2,600
A71940	Telephone	62,914	72,027	92,920	93,600	93,600	121,854	94,425	94,425
A71950	Cellular Phones	32,074	29,566	37,147	47,700	47,700	40,684	40,400	40,400
A71955	Cell Phone Allowance .	2,635	2,775	2,100	-	-	175	-	-
A71960	Data/Telecommunications	133,109	140,452	194,102	187,900	187,900	275,461	319,910	319,910
A71965	Radio Fees	1,446	4,632	5,616	4,632	4,632	3,721	5,650	5,650
A71970	Courier Services	9,387	6,445	4,043	6,000	6,000	3,192	13,300	13,300
A72140	Unemployment Compensation	5,310	5,310	5,310	5,374	5,374	5,374	5,310	5,310
A72170	Liability And Work Comp Insurance	400,000	400,000	400,000	401,678	401,678	401,678	400,000	400,000
A72210	Motor Vehicle Maintenance & Repairs	96,485	55,888	101,060	109,800	109,800	55,678	95,450	95,450
A72240	Radio Equipment Maintenance & Repair	600	-	-	1,500	1,500	-	500	500

# Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A72250	Bldg & Grounds Maintenance & Repairs	-	5,897	4,375	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	3,227	-	-	5,700	5,700	-	-	-
A72280	Equipment Maintenance	243,968	252,432	266,326	330,591	275,591	165,373	374,710	374,710
A72290	Building and Storage Bins Maintenance & Repairs	104,905	65,325	60,303	95,072	95,072	57,622	62,150	62,150
A72300	Levee, Ground Pavement Maintenance & Repairs	295,019	299,700	267,931	686,045	656,045	177,317	641,713	641,713
A72310	Transmission and Distribution Mains Maintenance & Repairs	150,061	40,132	91,020	233,050	223,050	59,694	106,650	106,650
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	220,028	7,480	53,695	62,700	62,700	6,762	50,500	50,500
A72330	Wells Maintenance & Repairs	110,567	124,935	146,513	210,000	90,000	50,949	184,000	184,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	-	-	54,749	102,500	102,500	29,864	102,500	102,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	3,500	2,250	30,000	30,000	12,651	105,000	105,000
A72380	Interceptor Sewers Maintenance & Repairs	-	24,835	-	430,000	430,000	877,237	-	-
A72410	All Other Maintenance And Repairs	8,247	-	-	1,000	1,000	-	-	-
A72530	Equipment Rental	19,522	18,683	21,044	38,610	38,610	16,468	27,500	27,500
A72560	All Other Rentals	168,217	168,401	169,314	168,750	168,750	167,095	166,950	166,950
A72790	Transfers to Other Governments	-	60,000	-	-	-	-	-	-
A72810	Credit Card Fees	-	1	-	-	-	-	-	-
A72820	Postage	78,443	81,403	100,633	122,700	122,700	101,635	104,410	104,410
A72830	Printing Services	25,066	22,927	40,254	40,000	40,000	20,805	35,000	35,000
A72840	Temporary Employment Services	43,990	37,779	72,663	84,500	93,250	79,266	82,080	82,080
A72935	Permits and Licenses Expense	-	3,650	101,468	104,000	104,000	104,504	104,000	104,000
A73110	Wholesale Water Purchase	4,321,815	4,518,999	4,566,480	4,712,315	4,712,315	3,234,048	4,407,656	4,407,656
A73120	Wholesale Sewerage Treatment	8,809,762	9,576,006	10,610,522	10,526,676	10,526,676	7,564,443	10,437,042	10,437,042
A73160	Surveying and Mapping Services	16,488	14,830	14,814	20,000	20,000	20,265	20,000	20,000
A73170	Testing and Inspections Services	71,071	56,712	47,103	85,250	85,250	24,190	88,950	88,950
A73190	Bad Debt Expense	136,810	2,316	-13,636	30,000	30,000	-	60,000	60,000
A73195	Indirect Cost Allocations	1,392,567	1,562,128	1,630,688	1,317,566	1,317,566	1,233,036	1,114,552	1,114,552
A73200	Public Works Refunds	144,437	-10,455	-86	-	-	988	-	-
A75020	Real Estate Taxes	21	21	10	-	-	20	-	-
A79940	Miscell Contractual Services	44,914	2,135	611	50,000	50,000	2,363	50,000	50,000
A79950	All Other Miscellaneous	7,575	4,034	12,451	12,300	12,300	3,844	12,000	12,000
<b>AH7X Contractuals</b>		<b>20,924,369</b>	<b>21,275,386</b>	<b>22,835,688</b>	<b>27,092,376</b>	<b>26,871,726</b>	<b>18,321,297</b>	<b>24,407,961</b>	<b>24,407,961</b>
A83010	Motor Vehicles	-	-	-	245,000	475,544	376,819	195,000	195,000
A84010	Construction & Maintenance Equipment	-	-	-	320,000	279,771	83,636	295,000	295,000
A84030	Computer Equipment	-	-	-	-	-	-	-	41,626
A84040	Computer System Software	-	-	3,538	-	390,504	-1,875	116,000	116,000
A84050	Laboratory Equipment	4,086	6,301	2,582	70,100	31,805	3,190	91,000	91,000
A84055	Safety Equipment	-	5,578	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	-	3,000	3,000	-	-	-
A84070	Engineering Equipment	17,195	-	4,545	-	-	-	-	-
A84100	Miscellaneous Equipment	165	4,828	1,400	17,700	97,700	69,045	47,400	47,400
A84105	Sewer Facility Misc Equipment	-	5,539	29,585	753,636	698,228	155,264	891,700	891,700
A84110	Water Facility Misc Equipment	-	-	-	30,000	30,000	30,182	-	-
A85010	Water/Wastewater Facility Construction	-	-	-52,160	4,777,000	6,752,000	2,031,105	17,455,000	17,455,000
A85020	Roads & Road Constr & Maintenance	-95,985	-	-	-	-	-	-	-

# Lake County Expense Budget Comparison Report - Five Year History

F610 Public Works Public Works .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A85060	Facility Improvements - non capitalizable	22,292	-	-	83,000	21,000	34,185	83,000	83,000
A89920	Radios & Electronic Equipment- non capitalizable	-	-	-	1,200	1,200	-	-	-
A89925	Computer Equipment- non capitalizable	51,721	4,393	103,006	69,394	69,394	1,364	54,000	54,000
A89930	Computer System Software- non capitalizable	3,296	-	-	-	-	-	-	-
A89935	Laboratory Equipment- non capitalizable	6,137	3,063	8,984	-	4,860	8,532	-	-
A89940	Furniture & Office Equip Storage Containers- non capitalizable	14,663	10,766	5,367	6,900	6,900	2,318	2,200	2,200
A89950	Meters- non capitalizable	489	4,760	-	11,705	11,705	1,770	5,000	5,000
A89955	Fire Hydrants- non capitalizable	-	-	-	117,000	171,934	-	60,000	60,000
A89960	Miscellaneous Equipment- non-capitalizable	2,978	19,291	6,388	3,500	3,500	-	-	-
A89965	Facility Improvements - non capitalizable .	303,102	205,287	131,192	80,000	190,000	2,486	18,400	18,400
<b>AH8X Capital Expenditures</b>		<b>330,137</b>	<b>269,806</b>	<b>244,427</b>	<b>6,589,135</b>	<b>9,239,046</b>	<b>2,798,021</b>	<b>19,313,700</b>	<b>19,355,326</b>
A90010	Principal Payments	-	-	-	4,449,094	4,449,094	1,162,717	4,584,256	4,584,256
A90020	Interest Payments	878,933	2,930,215	2,153,826	1,982,911	1,982,911	1,052,449	1,831,971	1,831,971
A91020	Depreciation Expense	9,005,854	9,035,351	9,450,567	-	-	-	-	-
<b>AH9X Debt Service</b>		<b>9,884,786</b>	<b>11,965,566</b>	<b>11,604,393</b>	<b>6,432,005</b>	<b>6,432,005</b>	<b>2,215,167</b>	<b>6,416,227</b>	<b>6,416,227</b>
<b>AH9X Total Expenses</b>		<b>42,346,998</b>	<b>43,686,475</b>	<b>45,715,984</b>	<b>52,021,867</b>	<b>54,426,842</b>	<b>32,488,018</b>	<b>62,242,830</b>	<b>62,586,806</b>

# *Special Service Areas*

*2021 Recommended Budget*





## Special Service Area #8 - Loon Lake

**DEPARTMENT PURPOSE:** This SSA was established to fund restoration and maintenance projects for Loon Lake, which is located near the Village of Antioch. This activity is managed by the Lake County Health Department.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	50,169	50,000	50,000	50,000	0	0%
AHM Miscellaneous	240	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>50,409</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	248	3,000	3,000	3,000	0	0%
AH7X Contractuals	49,752	47,000	47,000	47,000	0	0%
<b>AHEX Total Expenses</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>



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

F272 Special Service Area #8 Loon Lake Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	49,692	49,773	49,806	50,000	50,000	39,890	50,000	50,000
A41110	Prior Year Property Taxes	34	39	363	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>49,726</b>	<b>49,812</b>	<b>50,169</b>	<b>50,000</b>	<b>50,000</b>	<b>39,890</b>	<b>50,000</b>	<b>50,000</b>
A48010	Interest	101	16	240	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>101</b>	<b>16</b>	<b>240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>49,827</b>	<b>49,828</b>	<b>50,409</b>	<b>50,000</b>	<b>50,000</b>	<b>39,890</b>	<b>50,000</b>	<b>50,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F272 Special Service Area #8 Loon Lake Health Department .

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A61010	Office Supplies	90	110	-	200	200	291	200	200
A61040	Operational Supplies	32	-	-	1,300	1,300	-	1,300	1,300
A65090	Gasoline	2,203	1,184	248	1,500	1,500	902	1,500	1,500
<b>AH6X</b>	<b>Commodities</b>	<b>2,325</b>	<b>1,294</b>	<b>248</b>	<b>3,000</b>	<b>3,000</b>	<b>1,193</b>	<b>3,000</b>	<b>3,000</b>
A71500	Trips And Training	50	-	-	-	-	-	-	-
A72110	Liability Insurance	3,709	3,517	2,110	8,000	8,000	2,148	7,500	7,500
A72130	Worker's Compensation Insurance	1,333	1,523	1,523	-	-	1,523	-	-
A72280	Equipment Maintenance	10,472	10,430	2,913	2,500	2,500	256	4,000	4,000
A72530	Equipment Rental	-	-	27,320	-	-	14,124	-	-
A72820	Postage	76	-	-	-	-	106	-	-
A72840	Temporary Employment Services	16,029	18,427	9,655	14,000	14,000	9,039	18,000	18,000
A79940	Miscell Contractual Services	36,546	12,776	-	22,500	22,500	495	17,500	17,500
A79950	All Other Miscellaneous	1,158	1,895	6,231	-	-	3,103	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>69,373</b>	<b>48,569</b>	<b>49,752</b>	<b>47,000</b>	<b>47,000</b>	<b>30,793</b>	<b>47,000</b>	<b>47,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>71,698</b>	<b>49,863</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>31,986</b>	<b>50,000</b>	<b>50,000</b>



## Special Service Area #12 - Woods of Ivanhoe

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**PURPOSE:** This SSA was established to fund the maintenance of private streets within the Woods of Ivanhoe residential community and was renewed in FY2019.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	34,400	35,200	35,200	34,426	(774)	-2%
AHM Miscellaneous .	850	90	90	774	684	760%
<b>AH4X Total Revenue</b>	<b>35,250</b>	<b>35,290</b>	<b>35,290</b>	<b>35,200</b>	<b>(90)</b>	<b>0%</b>
AH7X Contractuals	25,317	35,200	70,200	25,317	(9,883)	-28%
<b>AH7X Total Expenses</b>	<b>25,317</b>	<b>35,200</b>	<b>70,200</b>	<b>25,317</b>	<b>(9,883)</b>	<b>-28%</b>

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

F276 Special Service Area #12 The Woods of Ivanhoe Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	34,400	34,400	34,400	35,200	35,200	27,931	34,426	34,426
<b>A41X</b>	<b>Taxes</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>	<b>35,200</b>	<b>35,200</b>	<b>27,931</b>	<b>34,426</b>	<b>34,426</b>
A48010	Interest	180	310	850	90	90	-	774	774
<b>AHM</b>	<b>Miscellaneous</b>	<b>180</b>	<b>310</b>	<b>850</b>	<b>90</b>	<b>90</b>	<b>-</b>	<b>774</b>	<b>774</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>34,580</b>	<b>34,710</b>	<b>35,250</b>	<b>35,290</b>	<b>35,290</b>	<b>27,931</b>	<b>35,200</b>	<b>35,200</b>

# Lake County Expense Budget Comparison Report - Five Year History

F276 Special Service Area #12 The Woods of Ivanhoe Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79950	All Other Miscellaneous	11,000	11,279	25,317	35,200	70,200	68,979	25,317	25,317
<b>AH7X</b>	<b>Contractuals</b>	<b>11,000</b>	<b>11,279</b>	<b>25,317</b>	<b>35,200</b>	<b>70,200</b>	<b>68,979</b>	<b>25,317</b>	<b>25,317</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>11,000</b>	<b>11,279</b>	<b>25,317</b>	<b>35,200</b>	<b>70,200</b>	<b>68,979</b>	<b>25,317</b>	<b>25,317</b>



## Special Service Area #13 - Tax Exempt 2007A

**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. 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.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	224,378	259,909	259,909	226,008	(33,901)	-13%
AHM Miscellaneous	1,002	200	200	0	(200)	-100%
<b>AH4X Total Revenue</b>	<b>225,379</b>	<b>260,109</b>	<b>260,109</b>	<b>226,008</b>	<b>(34,101)</b>	<b>-13%</b>
AH9X Debt Service	225,908	260,109	260,109	226,008	(34,101)	-13%
<b>AHEX Total Expenses</b>	<b>225,908</b>	<b>260,109</b>	<b>260,109</b>	<b>226,008</b>	<b>(34,101)</b>	<b>-13%</b>



## 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	222,361	228,516	224,378	259,909	259,909	189,232	226,008	226,008
A41110	Prior Year Property Taxes	-	1,815	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>222,361</b>	<b>230,331</b>	<b>224,378</b>	<b>259,909</b>	<b>259,909</b>	<b>189,232</b>	<b>226,008</b>	<b>226,008</b>
A49920	Transfers From Other Funds	112,408	-	-	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>112,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	196	287	1,002	200	200	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>196</b>	<b>287</b>	<b>1,002</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>334,966</b>	<b>230,618</b>	<b>225,379</b>	<b>260,109</b>	<b>260,109</b>	<b>189,232</b>	<b>226,008</b>	<b>226,008</b>

## 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 FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A90010	Principal Payments	185,000	165,000	170,000	169,200	169,200	-	180,000	180,000
A90020	Interest Payments	61,008	58,845	55,908	90,909	90,909	-	46,008	46,008
<b>AH9X</b>	<b>Debt Service</b>	<b>246,008</b>	<b>223,845</b>	<b>225,908</b>	<b>260,109</b>	<b>260,109</b>	<b>-</b>	<b>226,008</b>	<b>226,008</b>
<b>AH9X</b>	<b>Total Expenses</b>	<b>246,008</b>	<b>223,845</b>	<b>225,908</b>	<b>260,109</b>	<b>260,109</b>	<b>-</b>	<b>226,008</b>	<b>226,008</b>



## Special Service Area #13 - Taxable 2007B

**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. 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.

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	0	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	0	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>

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

F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	0	-	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

F352 Special Service Area #13 Taxable 2007B Spencer Highlands, Elmcrest Construction

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A79920	Transfers Other Funds	112,408	-	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>112,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>112,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 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	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	2,550,108	2,555,000	2,555,000	2,555,000	0	0%
AHM Miscellaneous	115,586	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,665,695</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	1,975	0	0	0	0	0%
AH9X Debt Service	1,753,256	2,555,000	2,555,000	2,555,000	0	0%
<b>AH9X Total Expenses</b>	<b>1,755,231</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>



# Lake County Revenue Budget Comparison Report - Five Year History

F354 Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	2,577,297	2,575,944	2,550,108	2,555,000	2,555,000	17,651	2,550,000	2,555,000
A41110	Prior Year Property Taxes	-	-	-	-	-	4,213	-	-
<b>A41X</b>	<b>Taxes</b>	<b>2,577,297</b>	<b>2,575,944</b>	<b>2,550,108</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>21,864</b>	<b>2,550,000</b>	<b>2,555,000</b>
A48010	Interest	4,656	50,221	22,623	-	-	-136,178	-	-
A48011	1st Midwest Bank Interest Earned	-	-	92,964	-	-	32,841	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>4,656</b>	<b>50,221</b>	<b>115,586</b>	<b>-</b>	<b>-</b>	<b>103,337</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,581,953</b>	<b>2,626,164</b>	<b>2,665,695</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>81,473</b>	<b>2,550,000</b>	<b>2,555,000</b>

# Lake County Expense Budget Comparison Report - Five Year History

F354 Special Service Area #16

Acct		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Dept Req	Co Admin
		Amount	Amount	Amount	Budget	Budget	Recognized	Budget	Rec Budget
Code	Account Description	FY2017	FY2018	FY2019	FY2020	FY2020	FY2020	FY2021	FY2021
A72815	Bank Service Charges	-	750	1,975	-	-	1,225	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>-</b>	<b>750</b>	<b>1,975</b>	<b>-</b>	<b>-</b>	<b>1,225</b>	<b>-</b>	<b>-</b>
A90010	Principal Payments	2,250,000	460,895	1,207,745	2,250,000	2,250,000	1,175,901	2,250,000	2,250,000
A90020	Interest Payments	271,250	434,479	545,511	305,000	305,000	419,362	305,000	305,000
<b>AH9X</b>	<b>Debt Service</b>	<b>2,521,250</b>	<b>895,373</b>	<b>1,753,256</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,595,263</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>2,521,250</b>	<b>896,123</b>	<b>1,755,231</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,596,488</b>	<b>2,555,000</b>	<b>2,555,000</b>



## Special Service Area #17 - Ivanhoe Estates

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

### FINANCIAL SUMMARY:

Account	FY2019 Actuals	FY2020 Adopted Budget	FY2020 Modified Budget	FY2021 Budget	\$ Variance	% Variance
A41X Taxes	56,683	56,640	56,640	28,320	(28,320)	-50%
AHM Miscellaneous	43	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>56,725</b>	<b>56,640</b>	<b>56,640</b>	<b>28,320</b>	<b>(28,320)</b>	<b>-50%</b>
AH7X Contractuals	14,755	56,640	111,640	28,320	(28,320)	-50%
<b>AHEX Total Expenses</b>	<b>14,755</b>	<b>56,640</b>	<b>111,640</b>	<b>28,320</b>	<b>(28,320)</b>	<b>-50%</b>

### BUDGET HIGHLIGHTS:

- ❖ The homeowner contribution for FY2021 has been reduced from an annual amount of \$480 per home to \$240 per home. The result is a 50% decrease in the revenue budget.

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

F290 Special Service Area #17 Construction Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Rq Budget FY2021	Co Admin Rec Budget FY2021
A41100	Property Taxes	56,640	56,640	56,683	56,640	56,640	42,906	56,640	28,320
<b>A41X</b>	<b>Taxes</b>	<b>56,640</b>	<b>56,640</b>	<b>56,683</b>	<b>56,640</b>	<b>56,640</b>	<b>42,906</b>	<b>56,640</b>	<b>28,320</b>
A48010	Interest	12	79	43	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>12</b>	<b>79</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>56,652</b>	<b>56,719</b>	<b>56,725</b>	<b>56,640</b>	<b>56,640</b>	<b>42,906</b>	<b>56,640</b>	<b>28,320</b>

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

F290 Special Service Area #17 Construction Total GL Entity

Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Rq Budget FY2021	Co Admin Rec Budget FY2021
A79950	All Other Miscellaneous	-	16,915	14,755	56,640	111,640	110,000	28,320	28,320
<b>AH7X</b>	<b>Contractuals</b>	<b>-</b>	<b>16,915</b>	<b>14,755</b>	<b>56,640</b>	<b>111,640</b>	<b>110,000</b>	<b>28,320</b>	<b>28,320</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>-</b>	<b>16,915</b>	<b>14,755</b>	<b>56,640</b>	<b>111,640</b>	<b>110,000</b>	<b>28,320</b>	<b>28,320</b>

# *Capital Improvements*

*2021 Recommended Budget*







# Capital Improvement Program

## Capital Structure

A simple breakdown in major County capital spending falls into three groupings: Transportation which is covered by the Bridge Tax, Matching Tax, Sales Tax for transportation & Public Safety Fund, the Motor Fuel Tax Fund, and Various Debt Construction Funds; Capital Projects Fund which covers Buildings, Major Stormwater Activities, and IT initiatives; and the Public Works Enterprise fund which has capital spending related to sanitary sewer and water service infrastructure.

## Funding Sources

Transportation Capital Funds are predominately the 1/4% Sales Tax Revenues, Motor Fuel Taxes, grant revenues, and Misc. Property Tax funds. The Capital Improvement Fund revenues are made up of funds transferred from the General Fund that are dedicated to Capital Projects. In addition, funds are transferred at the County Board's discretion that are in excess of the County's fund balance budget policies. Public Works projects are all funded by fees and charges to its rate payers.

## Capital Improvement Process

Transportation Projects are approved on a five-year cycle under the Highway Improvement Program in conjunction with long-term Transportation Planning. The Capital Improvement Fund priorities are determined by the Capital Improvement Program (CIP). The CIP is currently undergoing a redeployment which will result in a multi-year County Board approved Capital Improvement Plan. As such, all projects listed in this section were used to develop the budget, but they are subject to board prioritization and approval. This process is expected to be completed in FY 2020 and will impact the budget process going forward. Public Works capital funding is also subject to long-term plans, rate studies, and replacement cycles.



## Capital Improvement Program

FY 2021 Capital Improvement Fund Funding Summary		
CIP Project Name	Requested Funding	Description of Project / Fiscal Impact on Operations
<b>Construction Capital Projects</b>		
Winchester House Demolition	\$2,500,000	Demolition of existing Winchester House structure. <i>Operational Impact: raising of the structure will eliminate an older structure that is no longer in use. Facilities &amp; Construction Services staff will no longer have to invest time in maintaining a structure that is beyond its useful life.</i>
<b>Subtotal</b>	<b>\$2,500,000</b>	
<b>Facility Assessment Capital Projects</b>		
Preservation	\$570,000	Maintenance and repairs of County facilities. <i>Operational Impact: needed maintenance on existing facilities will be performed, reducing any risk and minimizing long-term or greater costs for maintenance in the future.</i>
Modernization	\$1,740,000	Renovation and energy and efficiency of County facilities. <i>Operational Impact: increasing the energy efficiency of existing facilities will result in lower emissions, potentially lower energy costs of existing facilities.</i>
Security	\$390,000	Security improvements and enhancements for County facilities. <i>Operational Impact: security improvements and enhancements will make facilities safer for all employees and the public, reducing risk for the county.</i>
Other	\$300,000	Design and program management for facility assessment projects. <i>Operational Impact: As it depends on the project, this is to be determined.</i>
<b>Subtotal</b>	<b>\$3,000,000</b>	
<b>Information Technology Capital Projects</b>		
Hyperion Budget system Upgrade	\$200,000	Upgrade to the latest version of Oracle's budgeting software. <i>Operational Impact: the current version is at the end of its useful life, has periodic performance problems, and vendor support will be discontinued after calendar 2020. Therefore, moving to the later version enables vendor support and movement to the cloud, resulting in lower energy use by the County and lower risk, as the application will be stored on servers that are not County owned or operated and not on County property.</i>
<b>Subtotal</b>	<b>\$200,000</b>	
<b>Grand Total</b>	<b>\$5,700,000</b>	

# Lake County Expense Budget Comparison Report - Five Year History

F106 Long Term Capital Total GL Entity


Acct Code	Account Description	Recognized Amount FY2017	Recognized Amount FY2018	Recognized Amount FY2019	Adopted Budget FY2020	Modified Budget FY2020	Y-T-D Recognized FY2020	Dept Req Budget FY2021	Co Admin Rec Budget FY2021
A82020	Building Improvements	-	-	-	23,670,000	20,677,675	6,470,838	-	5,500,000
A84030	Computer Equipment	-	-	-	4,194,000	3,740,000	-	-	-
A84040	Computer System Software	-	-	-	-	-	-	-	200,000
A85070	All Other Capital Outlay	-	-	-	2,000,000	1,258,080	263,307	-	-
<b>AH8X Capital Expenditures</b>		-	-	-	<b>29,864,000</b>	<b>25,675,755</b>	<b>6,734,145</b>	-	<b>5,700,000</b>
<b>AHEX Total Expenses</b>		-	-	-	<b>29,864,000</b>	<b>25,675,755</b>	<b>6,734,145</b>	-	<b>5,700,000</b>

# *Budget & Finance Policies*

*2021 Recommended Budget*





 <b>Lake County Policy</b>	<b><i>FY2021 Budget and Financial Policies</i></b>
	<b>Version: FY2021</b>
	<b>Date: 04/20/2020</b>

## **A. Purpose**

The purpose of this policy document is to provide guidelines that support a strategic, long-term approach to financial management of Lake County's resources. They provide a framework for stability and continuity, clarifying strategic intent, defining boundaries, and accounting for risks. The policies are reviewed by the Lake County Board on an annual basis prior to the preparation of the subsequent fiscal year budget.

The policies have three sections:

1. General Policy Directives – provide direction on budget, revenue, capital, debt, and accounting and financial reporting
2. Budget Submittal Policies – provide specific direction for the upcoming budget year
3. Fund Balance Reserves Policy – provides direction for the annual assessment of reserve fund balances

## **B. Application**

This policy applies to all Lake County employees, departments, and elected officials, including those that report to a Board or Commission separate from the County Board, unless specific exclusions are granted by the Finance and Administrative Committee or except as provided by State law.

## **C. Budget and Financial Policies**

### **1.0 GENERAL POLICY DIRECTIVES**

#### **1.1 Operating Budget Policies**

- 1.1.1 The County will prepare an annual budget and 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.
- 1.1.2 The County continues to use the "cash plus encumbrances" basis of accounting for budgetary purposes while financial statements will be prepared using the modified accrual basis of accounting, as identified by generally accepted accounting principles (GAAP) in the United States.
- 1.1.3 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 plus Board-approved use of reserves.
- 1.1.4 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. The estimated levy is determined for preparation purposes only; the final levy is discussed and approved in November in conjunction with the annual budget.
  - 1.1.5 The budget may be amended with emergency appropriations throughout the year at regular Board meetings resulting in a modified budget, in accordance with the County Board rules. 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.
  - 1.1.6 The budget will continue to provide for adequate maintenance of capital plant and equipment and for the orderly replacement of equipment.
  - 1.1.7 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.
  - 1.1.8 The County will continue to maintain a financial system with statutory budget control to ensure adherence to the budget. The budgetary level of control is based on five subtotals for each department: 1) personnel; 2) commodities; 3) contractals; 4) benefits; and 5) capital.
  - 1.1.9 F A S will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.
  - 1.1.10 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.
  - 1.1.11 Revenue received by the County from Video Gaming will be expended in accordance with the County’s Video Gaming Revenue policy.
  - 1.1.12 Where possible, County departments will include in the budget performance metrics that monitor activity and progress on County Board priorities. Measures will illustrate trends, targets and other criteria by which the County’s efforts on a given program can be evaluated on a periodic basis. This evaluation is intended to inform organizational awareness and provide a basis for repeating successful activities and reallocating resources away from less successful efforts.

## 1.2 **Revenue Policies**

- 1.2.1 The County will try to maintain diversified and stable revenues to shelter it from short-run fluctuations in any one revenue source.
- 1.2.2 The County will estimate its annual revenues through an objective, analytical process.
- 1.2.3 The County will project revenues for the next five (5) years and will update this projection annually.
- 1.2.4 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 FY2021 budget, staff will prepare a balanced budget with no growth in the tax levy. Staff will also prepare an option or scenario that assumes a property tax levy of all or a percentage of allowable CPI growth for the Board's consideration during the budget hearings.

- 1.2.5 The County will regularly investigate other revenue sources (e.g., charges for services, user fees, use taxes) that could be used to relieve the property tax burden.
- 1.2.6 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.

### 1.3 **Capital Improvement Policies**

- 1.3.1 The County will develop a five-year plan for capital improvements and update it annually.
- 1.3.2 The County will enact an annual capital budget in appropriate County funds based on the five- year capital improvement plan. Capital expenditures will be presented together as a comprehensive capital plan to facilitate transparency and long-term planning. The capital improvement plan budget will be adopted concurrently with the annual operating budget.
- 1.3.3 There will be an annual budgeted contribution to capital improvements from the operating budget in an amount equal to 1% - 4% of the Property Tax Operating Funds, excluding debt service.
- 1.3.4 Any additional operating costs associated with new capital improvements will be projected and included in the appropriate operating budget.
- 1.3.5 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.
- 1.3.6 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.
- 1.3.7 The capital improvement funding requests will be evaluated against criteria established in the most current policy on capital improvements.
- 1.3.8 Revenues received by the Lake County Health Department from the Illinois Department of Healthcare and Family Services for Federally Qualified Health Centers (FQHC), providing Medicaid Match Managed Care Organization (MCO) funding will be the primary source of funding for Health Department capital and facility projects. The Lake County Health Department staff will prepare capital improvement projects using the County's standard Capital Improvement Program (CIP) format. Throughout the year, as capital and facilities projects are developed, they will be added to the County-wide integrated CIP and Facilities Assessment lists while awaiting Medicaid Match MCO funds. When Medicaid Match MCO funds become available, the Lake County Board of Health will review and approve the capital/facility project(s). Surplus Medicaid Match MCO funds can support Lake County Health Department FQHC one-time, non-recurring operational expenses. Projects approved by the Lake County Board of Health will be sent to the Health and Community Services Committee and Finance and Administrative Committee for the appropriation of funds. Due to the nature of the receipt of the Medicaid Match MCO revenues, requests for

appropriation will occur through the Emergency Appropriations process or, for carry over MCO revenue, the annual CIP and budget process.

#### **1.4 Debt Policies**

- 1.4.1 The County will limit long-term borrowing to capital improvements that cannot be financed from current revenues.
- 1.4.2 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.
- 1.4.3 By statute, total amount of general obligation outstanding debt will not exceed 5.75% of total assessed valuation. The actual outstanding debt ratio will be reported with the annual budget.
- 1.4.4 The County will not use debt for current operations.
- 1.4.5 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.

#### **1.5 Accounting, Auditing and Financial Reporting Policies**

- 1.5.1 The County will continue to establish and maintain a high standard of accounting practices.
- 1.5.2 The accounting system will continue to maintain records on a basis consistent with accepted standards for local government accounting.
- 1.5.3 An independent public accounting firm will conduct an annual audit and the County will issue a comprehensive annual financial report.
- 1.5.4 Additional reports comparing budget to actual results will be presented at least quarterly to the Finance and Administrative Committee and provided to all Board members.

### **2.0 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:

- 2.1 The County Administrator will present a balanced, recommended budget. Departments will be provided instructions for a target budget amount that will result in a budget that is balanced. This may be an amount less than last year's approved budget. The County Administrator may underfund certain line items, based on historical averages, as necessary to balance the budget. When workload 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.
- 2.2 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.*

2.3 New, or Expanded Program Requests will be accepted. They must be accompanied by an adequate justification and be included in the budget request as a separate package. FAS will provide budget instructions with detail on the New or Expanded Program Request package. All requests will be included in the budget document, but only those that fulfill the required elements of the request package will be presented during the budget hearings for consideration. The quantifiable or qualitative results or outcomes that will result from the new or expanded program must be included in the request package and will be reported upon to the County Board, both upon approval and after a reasonable timeframe to ensure the outcome was achieved. These outcomes must be measured and reported for FY21 and going forward.

2.4 Board Member requests will not be accepted. Instead, Board Members are encouraged to make a request to the appropriate standing committee for consideration of a new initiative, as indicated in the County Board Rules of Order and Operational Procedures.

2.5 Department/Agency/Office Heads must 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.

2.6 As outlined in the Strategic Plan, Staff will consistently consider and present options to advance energy and environmental stewardship (e.g., vehicle fleet, solar, wind, energy retrofits, etc.).

2.7 Personnel Services Costs:

2.7.1 The County shall maintain compensation packages that are sufficient to attract and retain quality employees.

2.7.2 The percentage increase in salaries included in the budget for non-union personnel will be considered by the Finance and Administrative Committee prior to final balancing of the recommended budget.

2.7.3 Consolidation, shared services, or other productivity-enhancing alternatives to County personnel must be reviewed and considered by departments and offices as a means of cost savings before filling a vacancy or requesting a new position.

2.8 Revenues:

2.8.1 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.

- 2.8.2 The County will continue to increase the non-property tax revenues as follows:
  - 2.8.2.1 Make annual adjustments to all fee schedules under the jurisdiction of the County Board, to appropriately offset the cost of providing the service; and
  - 2.8.2.2 Maintain aggressive collection activities to receive outstanding monies owed to the County; and
  - 2.8.2.3 Recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge.
- 2.8.3 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.
- 2.9 Capital Equipment:
  - 2.9.1 All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
  - 2.9.2 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 2.3 above).
  - 2.9.3 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. Vehicle and computer replacements on the long-term replacement schedule will be funded through an annual budgetary allocation in accordance with the schedule. Replacements or expansions to the fleet must be requested through the process in Section 2.3.
- 2.10 Facility-Related Expenses:
  - 2.10.1 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 the Capital Improvement Plan.
- 2.11 Indirect Costs
  - 2.11.1 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."
- 2.12 Property Tax Funds (Excluding Special Service Areas):
  - 2.12.1 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.
  - 2.12.2 For all Property Tax Funds, the total of all undesignated fund balances shall not fall below 29% of the total of all Property Tax Operating Fund's current fiscal year appropriation,

with the exception of the FICA, IMRF and the Risk Management & Liability Insurance Fund. The FICA, IMRF, and Risk Management & Liability Insurance Funds must maintain an undesignated reserve of 12%. The reserve funds may be used only in accordance with the Reserve Fund Balance Policy below. Each year, following the completion of the audit, determination of the use of any surplus will be discussed with the Financial and Administrative Committee.

- 2.12.3 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 be within 0.2% and 0.3% of the total operating expenses in the Property Tax Operating Funds, split evenly between personnel related costs and non-personnel related costs.
- 2.12.4 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 2.3). Renewals of state or federal grants shall receive the closest possible scrutiny.
- 2.12.5 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.
- 2.12.6 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.
- 2.12.7 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.
- 2.12.8 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, Employee Reimbursement

Policies, Employee Policies and Procedures, and the Purchasing Ordinance.

- 2.12.9 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 purchases shall be limited to those items identified in the budget submittal. Any substitutions or additions must be approved in advance by the Chief Financial Officer.
- 2.12.10 Debt Service: Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

### **2.13 Non-Property Tax Funds**

- 2.13.1 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.
- 2.13.2 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.
- 2.13.3 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.
- 2.13.4 As an Internal Service Fund, the H-L-D Fund will maintain a fund balance adequate to provide the insurance needs of all County employees without interruption. 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.

## **3.0 FUND BALANCE RESERVES POLICY**

- 3.1 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.
- 3.2 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.
- 3.3 These policies should be used to insulate the tax levy operating funds from:
  - 3.3.1 Temporary cash flow shortages;
  - 3.3.2 Emergencies as declared by the County Board Chair and later ratified by the County Board;
  - 3.3.3 Unanticipated economic downturns based on an adverse change in economic indicators

as outlined below;

3.3.4 Adverse action from Federal or State actions and/or grantors; and/or

3.3.5 One-time, unexpected expenses necessary to continue County services.

3.4 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:

3.4.1 Designated reserves will be maintained in the amount equal to the carryovers approved annually by the County Board for unfinished, encumbered projects budgeted in the previous fiscal year.

3.4.2 Additional designated reserves will be maintained for Risk Management & Liability Insurance Fund liabilities in an amount based on a professionally-performed actuarial analysis.

3.4.3 An undesignated reserve shall not fall below 29% of the current fiscal year appropriation, with the exception of the FICA, IMRF and Risk Management & Liability Insurance Funds. The FICA, IMRF, and Risk Management & Liability Insurance Funds must maintain a minimum undesignated reserve of 12%.

3.4.4 The undesignated reserves can be used only with the approval of the County Board under the following circumstances:

3.4.4.1 in case of economic downturn as defined in the Economic Downturn Indicators section below;

3.4.4.2 to fund emergency unanticipated expenditure requirements or to offset unanticipated revenue downturns occurring within a fiscal year; or

3.4.4.3 to fund liability claims in excess of the risk reserves.

3.4.5 Undesignated reserves below the minimum threshold of 29% can only be used after the budgeted contingency has been exhausted and only after a plan for replenishment has been outlined to address the situation that necessitated the use of the reserves.

3.4.6 The plan for replenishment shall restore minimum fund balance in the fiscal year following the use of reserves if feasible and certainly within three fiscal years of use.

3.4.7 The County Board may designate excess undesignated reserves, above the 29% minimum threshold, for the purpose of funding future capital projects or other one-time expenditures.

### 3.5 Economic Downturn Indicators

The use of fund balance reserves is allowed when one or both of the following scenarios occur:

3.5.1 Four consecutive months of decline in total General Fund Major Revenue as compared with the current year budget and prior year actuals. Major revenues include:

3.5.1.1 Sales tax revenue

3.5.1.2 Other State shared revenues (e.g., use tax, income tax and personal property replacement tax)

3.5.1.3 Permit and license fees

3.5.2 Lake County unemployment exceeds 6.5% for a three-month period according to the Illinois Department of Employment Security.

## D. Exceptions

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



## **E. Attachments**

FY21 Budget Calendar

# *Glossary And Acronyms*

*2021 Recommended Budget*



## GLOSSARY OF TERMS

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

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

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

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

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



## LIST OF ACRONYMS

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