



Fiscal Year 2021-2022 Annual Budget

**Committee of the Whole
October 8, 2021**

Budget Overview

- **Context within which the budget was developed**
 - **Value and Goal Alignment**
 - **FY2022 Budget and Financial Policies**
 - **Impact of COVID-related Federal Funding**
- **FY2022 Budget Summary**
- **FY2022 Budget – Operational Funds Only**
 - **Tax Levy Impact**
- **FY2022 Budget – Special Revenue Funds**
- **Next Steps**

Lake County Values

Leadership

Fiscal Responsibility

Exceptional Service

Operational Excellence

Environmental Stewardship

Strategic Alignment

2019 Strategic Plan



County's Mission: Deliver exceptional, financially and environmentally responsive / responsible services that promote a safe, affordable, healthy, and resilient community

Strategic Initiatives	
X	Regional Leadership
X	Fiscal Responsibility
X	Exceptional Service and Operational Excellence
Strategic Goals	
X	Public Safety and Integrated, Data-Driven Justice System
X	Enhance Economic Opportunities
X	Improve Infrastructure
X	Promote a Sustainable Environment
X	Build Healthy, Inclusive, and Resilient Communities

Strategic Themes	
X	Inter-Organizational Cooperation
X	Quality of Life
X	Economic Development
X	Infrastructure
X	Environmental Sustainability
X	Non-Environmental Sustainability
X	Lake County Branding
X	Mental Health
X	Grants and Specialty Funding
X	Diversity and Inclusion

Public Safety and Integrated, data-driven Justice System

- **Go Live of the Integrated Case Management System**
 - **Funded jointly by Court Automation, Document Storage, e-Citation, State's Attorney's Automation Fund, Public Defender Automation Fund, and the Capital Improvement Fund**
- **Guardian Ad Litem (GAL) program expansion (recommended NPR)**
 - **Brings caseloads closer to national averages and assists in alleviating the conflict issues that often arise in these cases**
- **Includes a Violent Crimes Investigative Unit, Chief of Victim Services and Chief of Rehabilitative Services, all established in the SAO**

Enhance Economic Opportunities

- **Continuation of Summer Youth programming through Workforce Development**
- **Reflects more than \$5 million in additional Community Development Block Grant (CDBG) revenue**

Improve Infrastructure

- **Incorporates new funding made available through the Rebuild Illinois Capital Bill and the new County Option Motor Fuel Tax**
- **Includes state and federal grant funding for Patriot Path Improvements as well as Connected Vehicle Demonstration Project**

Promote Sustainable Environment

- **Provides funding for Sustainability Staffing (Recommended NPR)**
- **Continues funding for a consulting contract to support sustainability efforts**
- **Continued analysis of vehicle fleet**

Healthy, Inclusive & Resilient Communities

- Increased Health revenues and related expenses due to increased number of visits and encounter rates as well as increases in various contracts and grants
- Increased investment in Health software and online services, including request and inventory management, human resources information system, and request and inventory management

FY2022 Budget and Financial Policies



- ✓ **Balanced Operational Budget**
- ✓ **New and Expanded Program Requests were accepted**
 - ✓ **Received over \$9 million in requests**
- ✓ **County employee wage increase not less than CPI (2.5% included)**
- ✓ **Undesignated contingency of 0.2 - 0.3% (0.2% included)**
- ✓ **Annual budgeted contribution to capital improvements from operating budget of 1 – 5% (1% included)**

FY22 Budget Preparation Instructions

- **Commodities and Contractual expense categories could not exceed 1.5% more than FY20 Approved Budget**
- **Health insurance increased 6.9%**
- **IMRF/SLEP pension contributions decreased approximately 20%**

COVID Pandemic Impact

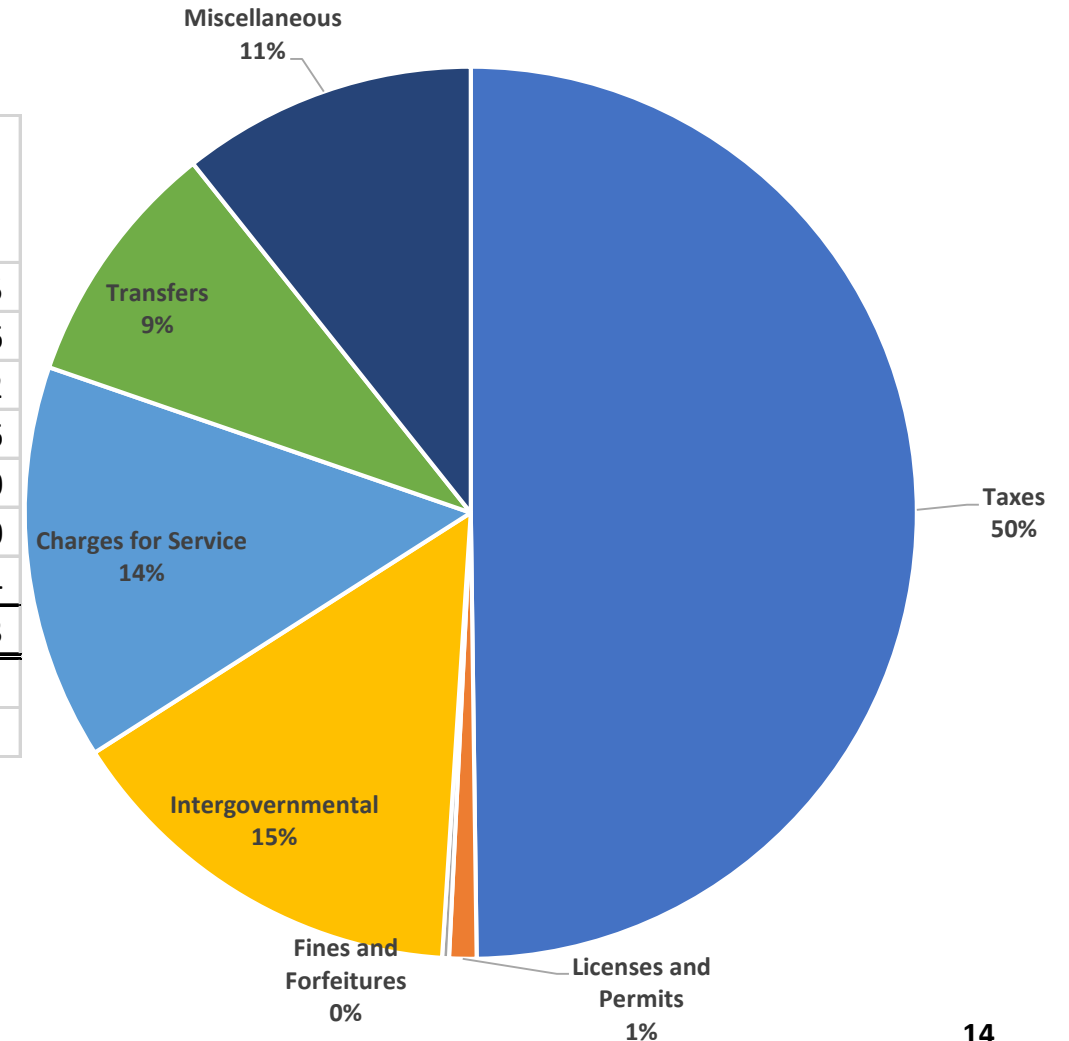
- **Employee impact**
- **Additional funding creates additional work (research, strategy, networking, processing, internal control, reporting, auditing)**
- **Systems and equipment put into place has ongoing costs that impact future budgets**
- **Strategic use of federal funding to ensure no duplication of benefit and “best use” of various funding streams**
- **Opportunities for funding through ARPA**

All Funds

	FY2021		FY2022		% Change
Property Tax - Operating	\$	333,324,386	\$	346,058,827	3.82%
Property Tax - Capital	\$	12,255,427	\$	12,255,400	0.00%
Special Revenue	\$	79,132,857	\$	100,411,340	26.89%
Capital Improvement Fund	\$	5,700,000	\$	9,268,000	62.60%
Debt Service	\$	16,343,375	\$	15,918,125	-2.60%
Internal Service	\$	47,564,900	\$	50,295,906	5.74%
Enterprise	\$	62,586,806	\$	64,379,697	2.86%
Special Service Areas	\$	2,884,645	\$	2,893,778	0.32%
Totals	\$	559,792,396	\$	601,481,073	7.45%

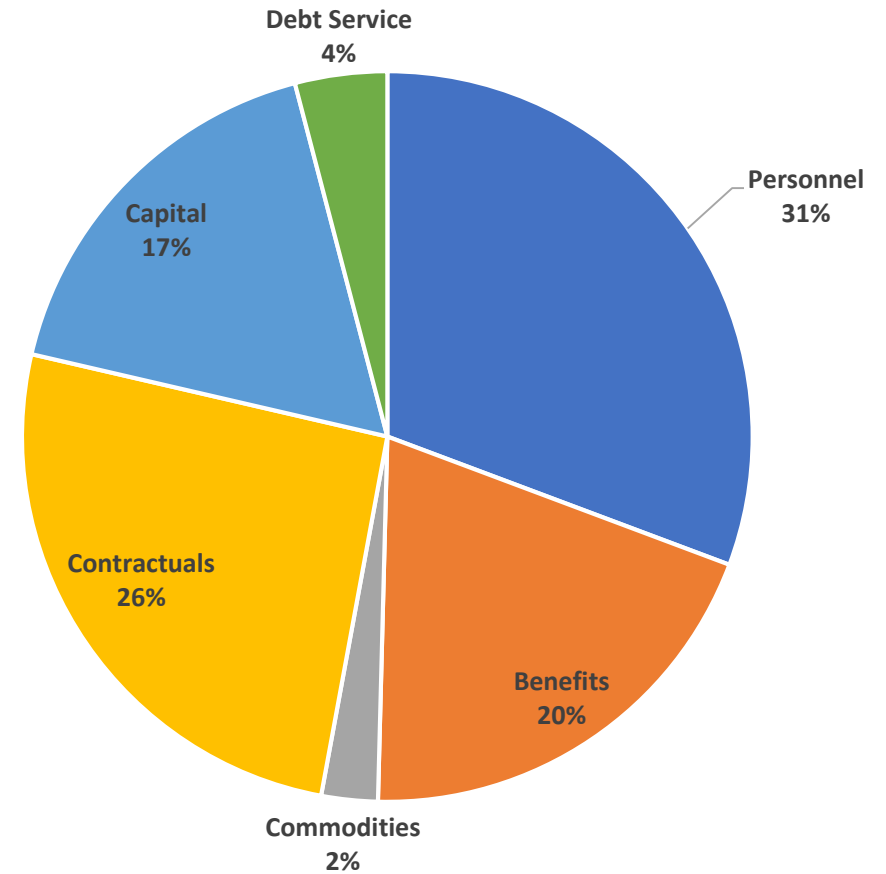
FY2022 Revenue

Revenue	FY19 Actual	FY20 Actual	FY2021 Adopted Budget	FY2022 Recommended Budget
Taxes	256,634,989	263,366,118	268,122,534	291,042,225
Licenses and Permits	5,579,582	5,151,629	5,579,940	5,783,186
Fines and Forfeitures	1,415,363	1,157,365	1,290,811	1,453,422
Intergovernmental	75,713,130	81,232,981	77,821,579	87,306,816
Charges for Service	75,775,496	76,642,669	78,790,449	83,729,170
Transfers*	47,371,969	83,122,908	52,277,973	52,703,790
Miscellaneous**	117,295,436	67,784,730	58,274,923	62,525,574
	579,785,965	578,458,400	542,158,209	584,544,183
* FY20 Includes CARES Act reimbursements for Public Safety Salaries				
** FY19 includes Proceeds from Bond Refunding				



FY2022 Expense

Expenses	FY19 Actual	FY20 Actual	FY2021 Adopted Budget	FY2022 Recommended Budget
Personnel	169,221,931	175,585,450	174,176,242	184,707,737
Benefits	101,500,235	105,383,366	114,842,518	118,503,369
Commodities	11,721,947	10,402,147	11,640,796	15,003,989
Contractuals	182,638,347	139,243,873	142,033,637	154,676,048
Capital	79,708,836	77,214,527	90,927,380	104,074,544
Debt Service	30,680,615	30,243,096	25,537,810	24,515,386
	575,471,911	538,072,459	559,158,383	601,481,073



Property Tax Operating Funds

	FY2021	FY2022	% Change
Personnel	\$ 161,541,650	\$ 172,007,572	6.48%
Commodities	\$ 8,542,585	\$ 9,612,524	12.52%
Benefits	\$ 65,099,328	\$ 65,514,554	0.64%
Contractuals	\$ 87,038,118	\$ 93,853,619	7.83%
Capital Expenses	<u>\$ 10,697,607</u>	<u>\$ 5,070,558</u>	<u>-52.60%</u>
Total	\$ 332,919,288	\$ 346,058,827	3.95%
Less Transfers	<u>\$ (38,483,136)</u>	<u>\$ (40,339,952)</u>	<u>4.83%</u>
Total	\$ 294,436,152	\$ 305,718,875	3.83%

Special Revenue Funds



	FY2021	FY2022
Probation Services Fee	\$ 2,706,490	\$ 1,739,112
Law Library	\$ 404,337	\$ 426,270
Transportation Safety Hire-Back	\$ 55,000	\$ 64,657
Children's Waiting Room	\$ 181,358	\$ 180,788
Neutral Site Custody Exchange	\$ 175,000	\$ 175,000
Court Automation	\$ 1,657,752	\$ 2,348,966
Electronic Citation	\$ 150,000	\$ 1,000,000
Document Storage	\$ 1,482,245	\$ 2,004,403
Recorder Automation	\$ 1,536,722	\$ 1,669,795
Vital Records	\$ 73,046	\$ 79,362
State's Attorney Records Automation	\$ 35,000	\$ 275,000
GIS Automation	\$ 1,955,500	\$ 2,077,187
Public Defender Records Automation	\$ -	\$ -
Tax Sale Automation	\$ 157,545	\$ 192,185
Coroner Fees	\$ 191,332	\$ 196,832
Motor Fuel Tax	\$ 23,448,213	\$ 25,182,900
County Option MFT		\$ 10,399,426
Sales Tax for Transportation	\$ 32,123,034	\$ 38,070,629
Solid Waste Management	\$ 200,000	\$ 200,000
Community Development	\$ 5,045,985	\$ 8,020,462
Workforce Development	\$ 6,907,407	\$ 5,598,958
Video Gaming	\$ 646,892	\$ 509,409
	\$ 79,132,858	\$ 100,411,341

+\$2 Million

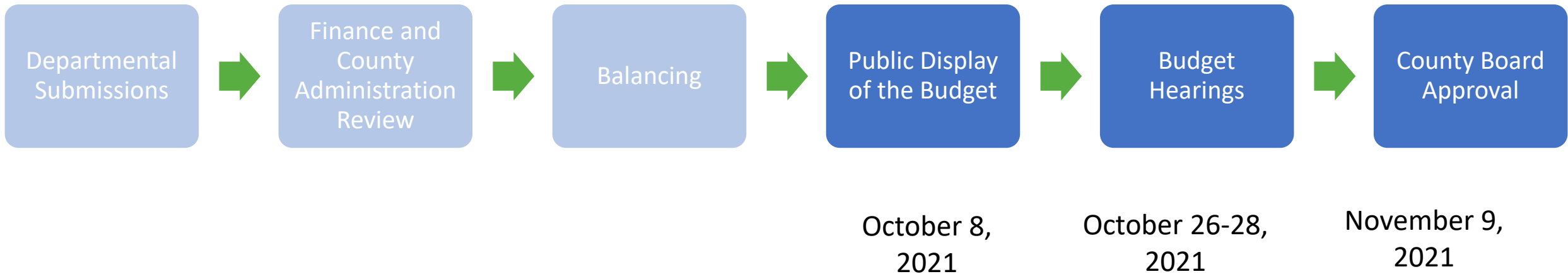
+\$18 Million

+\$3 Million

Property Tax Levy and Impact

- Assumptions:
 - 0.5% growth in EAV (5-year average = 1.89%)
 - New Property Growth of \$150 million (5-year average = \$148,338,696)
- Property tax levy used in balanced budget: \$163,492,421
 - Includes new growth amount of \$892,578
- **Estimated** Impact on Homeowner (\$250,000 home):
 - Decrease to County-portion of tax bill of \$2.48

Next Steps





Questions