



Recommended  
**2022**  
Annual Budget

Lake County  
**FORWARD**

## Table of Contents

<b>Transmittal Letter</b>	3	<b>Other Property Tax Funds (Continued)</b>	
		Winchester House	203
<b>GFOA Distinguished Budget Award</b>	5		
<b>Budget Overview</b>		<b>Special Revenue Funds</b>	
Budget Priorities	7	Children's Waiting Room Fund	207
		Community Development	210
		Coroner Fees	213
<b>About Lake County</b>		Court Automation	216
Government Overview	12	Document Storage	219
Budget Process	13	Electronic Citation	222
Demographics & Statistics	15	GIS Automation	225
Organizational Chart	17	Law Library	228
Board Members by District	18	Motor Fuel Tax	232
		County Option Motor Fuel	235
<b>Budget Summary</b>		Neutral Site Custody Exchange	238
Overall Summary	20	Public Defender's Records Automation Fund	241
Revenue by Category	22	Probation Services Fee	243
Expenses by Category	27	Recorder Automation	246
Property Tax Summaries	31	RTA 1/4% Sales Tax for Transportation	249
Property Tax History	33	Solid Waste Management Tax	252
Personnel Count by Department	34	State's Attorney's Records Automation	255
Fund and Department Structure	35	Tax Sale Automation	258
		Transportation Safety Highway Hire-Back Fund	261
<b>New Program Requests</b>		Video Gaming	264
New Program Requests Summary	40	Vital Records Automation	267
		Workforce Development	270
<b>Corporate Fund</b>		<b>Capital Projects</b>	
General Corporate Fund	43	2010A Bond Road Construction Projects	276
Chief County Assessment Office	53	2015A Capital Projects Fund	279
Circuit Court Clerk	58	Special Service Area #16 - Capital Projects Fund	282
Circuit Courts	63	Capital Improvement Program	285
Coroner	70		
County Administrator	74	<b>Debt Service Funds</b>	
County Board	81		
County Clerk	85	2013 GO Road Bonds	290
Facilities & Construction	90	2015A Debt Service Fund	293
Finance & Administrative Services	95	GO Bonds (2018)	296
General Operating Expense	100	GO Refunding Bonds (2019)	299
Human Resources	104		
Information Technology	108	<b>Internal Service Funds</b>	
Planning, Building & Development	113	Health, Life & Dental Insurance	303
Public Defender	118		
Recorder of Deeds	123	<b>Enterprise Funds</b>	
Regional Office of Education	127	Public Works	307
Sheriff	131		
Sheriff's Merit Commission	137	<b>Special Service Areas</b>	
State's Attorney	140	Special Service Area # 8 - Loon Lake	317
Treasurer	146	Special Service Area #12 - Woods of Ivanhoe	320
<b>Other Property Tax Funds</b>		Special Service Area #13 - Tax Exempt 2007A	323
Bridge Tax	150	Special Service Area #16 - Lake Michigan Water	326
Division of Transportation	153	Special Service Area #17 - Ivanhoe Estates	329
FICA (Federal Insurance Contribution Act)	160		
Health Department	163	<b>Budget &amp; Finance Policies</b>	
Hulse Detention Center	172	Budget and Finance Policies	333
IMRF (Illinois Municipal Retirement Fund)	178		
Liability Insurance	181	<b>Glossaries</b>	
Matching Tax	185	Glossary of Terms	344
Stormwater Management	188	List of Acronyms	349
Tuberculosis (TB) Clinic	193		
Veterans Assistance Commission	198		

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

Re: Fiscal Year 2022 Budget

We are pleased to present the proposed FY2022 Recommended Budget. The proposed FY2022 budget totals \$601,481,073. This includes all funds within the county, including enterprise funds and special purpose funds. The proposed budget reflects the recovery of revenues back to pre-pandemic levels as well as an attempt to resume business operations and the related expenses to as they were several years ago. Adjusting to a “new normal,” the budget reflects the County’s long-standing approach to adopting a conservative budget that is sustainable into the future.

The 2022 Budget and Fiscal Policies passed by the Lake County Board in early 2021 set the foundation for budget preparation. New in this year’s policy was a minimum target for a salary or wage increase equal to CPI, with a goal to incorporate a higher amount. The departmental budget preparation instructions pegged growth in the commodity and contractals categories to their FY2020 levels. This allowed departments to reinstate such activities as Trips and Training and Dues and Subscriptions as well as supplies and services that had been eliminated or reduced during the last two years.

Throughout the COVID pandemic, Lake County continues to be challenged to do more with less, with continued focus on operational efficiencies and reduced expenses. The County is exploring opportunities for shared services both internally and with other government bodies.

The County recognizes that its investment in infrastructure is important to stabilize expenditures and avoid costly, unplanned repairs. Unfortunately, capital has been reduced over the last couple of years to ensure appropriate funding for important operations. Nonetheless, this budget includes funding for building improvements as well investment in technology, including a contribution to capital from the General Fund, in accordance with the Budget Policies. Due in part to supply chain delays, investments in vehicles and equipment have also been reduced.

This year, over \$9 million of new or expanded programs were requested by the various departments. After careful review, the tight budget situation resulted in the recommendation for funding of only a few of the nearly 60 funding requests. Due to the availability of federal funding and a potential capital allocation for one-time expenses, only personnel-related expenses were recommended for funding. When reviewing these requests, the priorities of the Board as set in the Strategic Plan serve as critical guidelines. As requested by the Energy and Environment Committee, funding is recommended for dedicated Sustainability staffing. Also recommended is an expansion in the Guardian Ad Litem program in the Public Defender’s Office. The full listing of all new program requests is included in this budget document.

As directed in County Board approved policies, Lake County continues to manage taxpayer resources in a fiscally conservative manner. A complete copy of our budget policies is included in the budget document. As a result of these long-standing policies and practices, Lake County remains on solid financial footing and continues to enjoy AAA rating from both Moody's and Standard and Poor's.

It is important that County Board Members and county residents have confidence that the details underlying the budget are based on sound analysis and consistent policy. To that end, this budget document provides background information about Lake County as well as financial and statistical information regarding the FY2022 budget. The budget document is organized into sections based on the type of information.

Lake County operates on a December through November fiscal year, so the FY2022 budget will become effective on December 1, 2021. The Board will review the FY2022 recommended budget at budget meetings October 26 through October 28, and at the County Board meeting on Tuesday, November 9.

The preparation of and presentation of this budget information takes the cooperation of a number of County staff. We'd like to express our appreciation to all Elected Officials, Departments Heads and their staff for their efforts in putting together this budget. In particular, we'd like to thank Michael Wheeler and Emily Mitchell in the Finance Department.

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 01, 2020**

*Christopher P. Morill*

**Executive Director**

# *Budget Overview*



# FY2022 BUDGET OVERVIEW

This section provides an overview of the FY2022 recommended budget, highlighting the major changes. Detail can be found in the following sections.

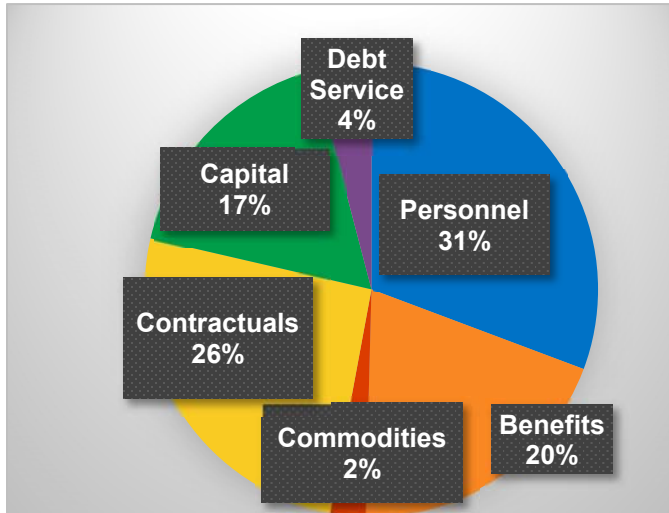
## BUDGET IN TOTAL

The FY2022 Recommended Budget is a total of \$601,481,068, a 7.57% increase over the prior year. This is a \$42.3 million increase in total, with a \$14.2 million increase in personnel and benefits, a \$13.1 million increase in capital, and a \$12.6 million increase in professional and other contractual services, including transfers, making up the majority of the increase. There is a 4% decrease in debt service funding, the total of which makes up only 4% of total County spend.

The FY2021 budget was necessarily decreased because of the impacts on revenue and operations of the COVID-19 pandemic. The FY2022 budget reflects an investment in County personnel, many of whom went above and beyond during the height of the pandemic, as well as reinstatement of the budgeted expenses to fund the current state of operations.

The total of \$601.5 million includes some expenses that are, by necessity, shown as an expense in two different funds. An example is the debt service payments that are funded by an alternate revenue source. These show as a transfer expense in the fund with the alternate revenue source and a debt service expense in the debt service fund. Without these “double appropriations,” the total budget is \$521.2 million.

Fifty-one percent of the total budget is comprised of personnel costs and benefits, as is typical in a government organization. The FY2022 budget includes a 2.5% increase for non-union employees and fully funds all known union contract obligations. This budget also includes an increase in training budgets, which had been dramatically reduced in

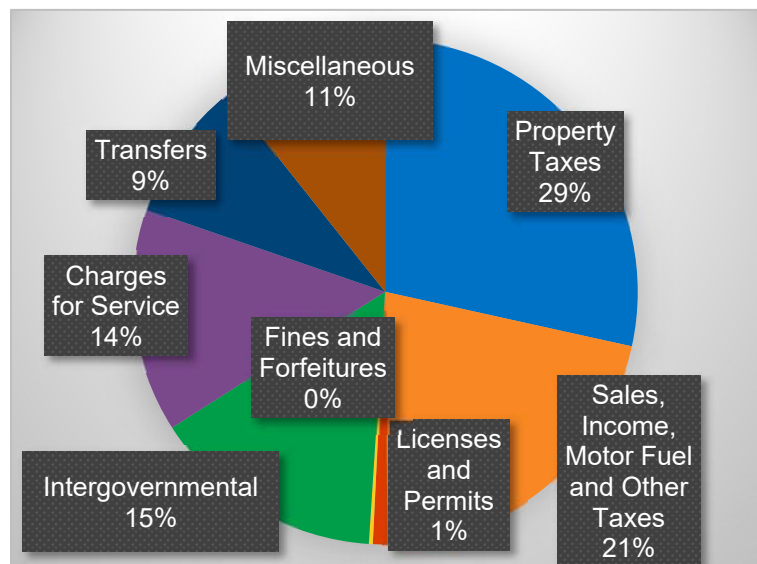


FY2021, due to the pandemic environment. The total budget increased by \$2.7 million in health benefits due to a health insurance rate increase, but this was offset by a \$2 million reduction in pension contributions. The contribution rate decreased by about 20%. The authorized full-time employee count increased by a total of 21, 14 in the

Health Department and seven in Community Development, in both cases due to grant activity. Part time employee count decreased by nine.

The budget includes over \$104 million in capital expenses. This includes \$66.5 million in road construction and maintenance; \$7.2 million in building improvements; \$3.6 million in vehicle and large equipment replacement; \$6.3 million in computer equipment and software; and \$19.1 million in improvements to the water and sewer system.

On the revenue side, property taxes make up 29% of total revenue, while sales, income, motor fuel and other taxes make up 21% of revenue. Revenues in total are up 7.82% and have recovered in all categories from the pandemic impact. The property tax increased by \$0.9 million, by an estimate of the new development in the County. It is expected that the County portion of a homeowner's tax bill will still go down slightly despite this increase.



Economically sensitive revenues, such as sales and income tax, have rebounded faster than expected and conservative growth is included in the FY2022 budget. The largest growth is seen in the Intergovernmental category, which includes grant revenue, revenue from other governments, and much of the Health Department's revenue from managed service contracts and grants.

## OPERATING FUNDS

The operating funds that rely on property tax for a portion of their revenues are summarized in the following table:

	<b>FY2021</b>	<b>FY2022</b>	<b>% Change</b>
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	\$ 10,697,607	\$ 5,070,558	-52.60%
<b>Total</b>	<b>\$ 332,919,288</b>	<b>\$ 346,058,827</b>	<b>3.95%</b>
Less Transfers	\$ (38,483,136)	\$ (40,339,952)	4.83%
<b>Total</b>	<b>\$ 294,436,152</b>	<b>\$ 305,718,875</b>	<b>3.83%</b>

The revenue and expense in these funds must balance, by Board policy. The capital expenses in this budget include departmental vehicles and computer replacements. Due in part to supply delays and in order to balance the budget, capital once again was reduced in FY2022.

## 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 can be allocated toward the Capital Improvement Program or other one-time, non-recurring expenses. This analysis will be shared with the County Board's Finance and Administrative Committee.



## OUTLOOK

With the COVID-19 vaccine roll-out continuing and a gradual resumption of economic activity underway, the FY2022 budget includes cautious optimism for continued recovery. FY2021 economically sensitive revenues (e.g., income tax, sales tax, use tax) have all surpassed budget expectations and are expected to increase modestly. The County continues its focus on operational efficiencies and alternative analysis, including shared or centralized services.

Impacting this year's budget and the activities that will be conducted over the next year is the funding received through the American Rescue Plan Act (ARPA). As that strategy is finalized, Lake County staff will bring amendments or emergency appropriations forward for consideration should they become necessary.

0Ea[ ~ 0Šæ ^ AÔ[ ~ } c^



# 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



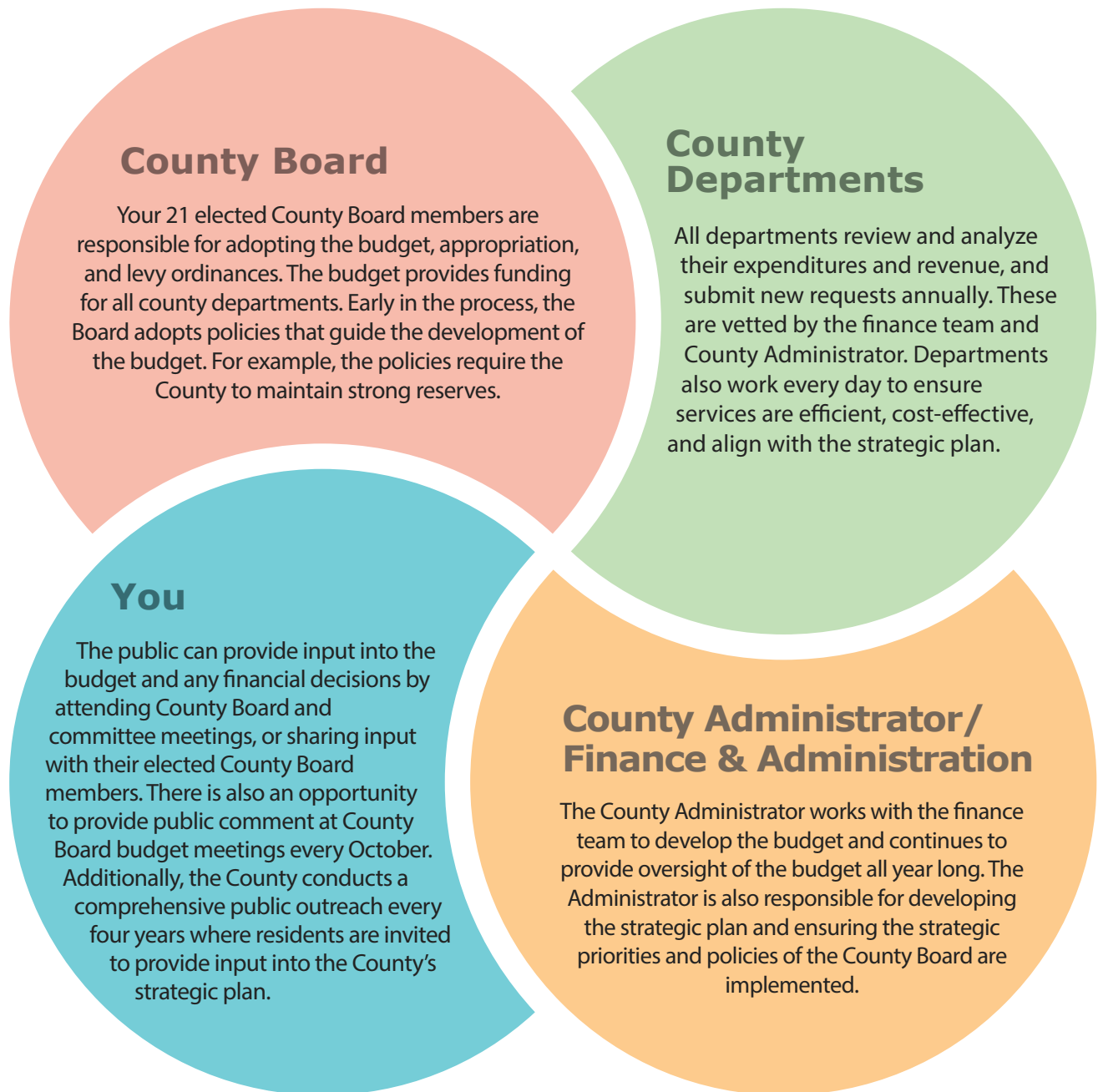
### Planning, Building & Zoning

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

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

# 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 begins December 1).

# FY2022 BUDGET CALENDAR

## BUDGET POLICIES

**4/1**

Preview of FY2022 budget Policies by Financial & Administrative Committee (F&A)

**4/29**

Review of FY2022 budget policies by F&A

**5/11**

Adoption of FY2022 budget policies

**9/14**

Adoption of Amended FY2022 budget policies

## BUDGET PREPARATION

**5/4**

Distribution of budget packages to departments

**7/2**

Completed budgets due in Finance and Administrative Services (FAS)

## STAFF BUDGET REVIEW & ANALYSIS

**7/5 - 9/30**

Budget reviews with individual departments; County Administrator and Finance staff meet with departments, make changes, and develop a balanced recommended budget

## BOARD BUDGET REVIEW/ ANALYSIS & APPROVAL

**10/8** Distribution of budget documents to County Board and on website

**10/8** Budget placed on file with County Clerk

**10/26**

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

**10/27**

JOINT Public Works, Planning & Transportation and F&A Committees (Special Call)

**10/28**

F&A Committee (Special Call), if needed

**11/2-11/4**

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

**11/4**

F&A Committee: Final recommended actions to County Board

**11/9**

County Board Meeting adopting the Budget, Appropriation, and Levy Ordinance

## 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 (2020 census): 714,342
- Third largest county in Illinois

Source: census.gov



## Housing

- Housing units (2019): 265,507
- Homeownership rate (2015-2019): 73%
- Households (2014-2018): 246,122
- Median value of owner-occupied housing units (2015-2019): \$265,100

Source: census.gov



## Health and Recreation

- 50,000 acres of forest preserves\*
- 650+ local parks\*
- 30+ golf courses
- 40 miles of Lake Michigan beaches\*
- 550 miles of trail and bikeway connections\*
- 200 lakes and rivers
- 400 miles of streams
- Ranked #5 in Illinois for length and quality of life
- 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, countyhealthrankings.org



## Economics

- Median household income: \$89,427
- Per capita money income: \$45,766
- Unemployment in Lake County: 8.1%\* Illinois: 9.5% (not seasonally adjusted)\* U.S.: 8.1% (not seasonally adjusted)\*
- 30,000+ businesses (11 Fortune 500 companies)
- 90.6% of residents age 25+ have graduated high school, and 45.3% have a bachelor's degree or higher (2015-2019)

\*Source: Illinois Department of Employment Security, 2020 Annual Average, Source for other statistics: census.gov

# ABOUT LAKE COUNTY

## TOP TEN TAXPAYERS IN LAKE COUNTY

- 1 Abbott Laboratories
- 2 AbbVie Inc.
- 3 Gurnee Mills / Gurnee Properties Associates/The Mills Corp.
- 4 LaSalle National Bank/Bank of America
- 5 Discover Properties LLC
- 6 Horizons Holdings, LLC
- 7 TR Deerfield Office LLC
- 8 United State of Amerca/Midwest Family Housing LLC
- 9 Waukegan Illinois Hosptial Co LLC
- 10 Hawthorn LP

\*Source: 2020 Comprehensive Annual Financial Report

## TOP TEN EMPLOYERS IN LAKE COUNTY

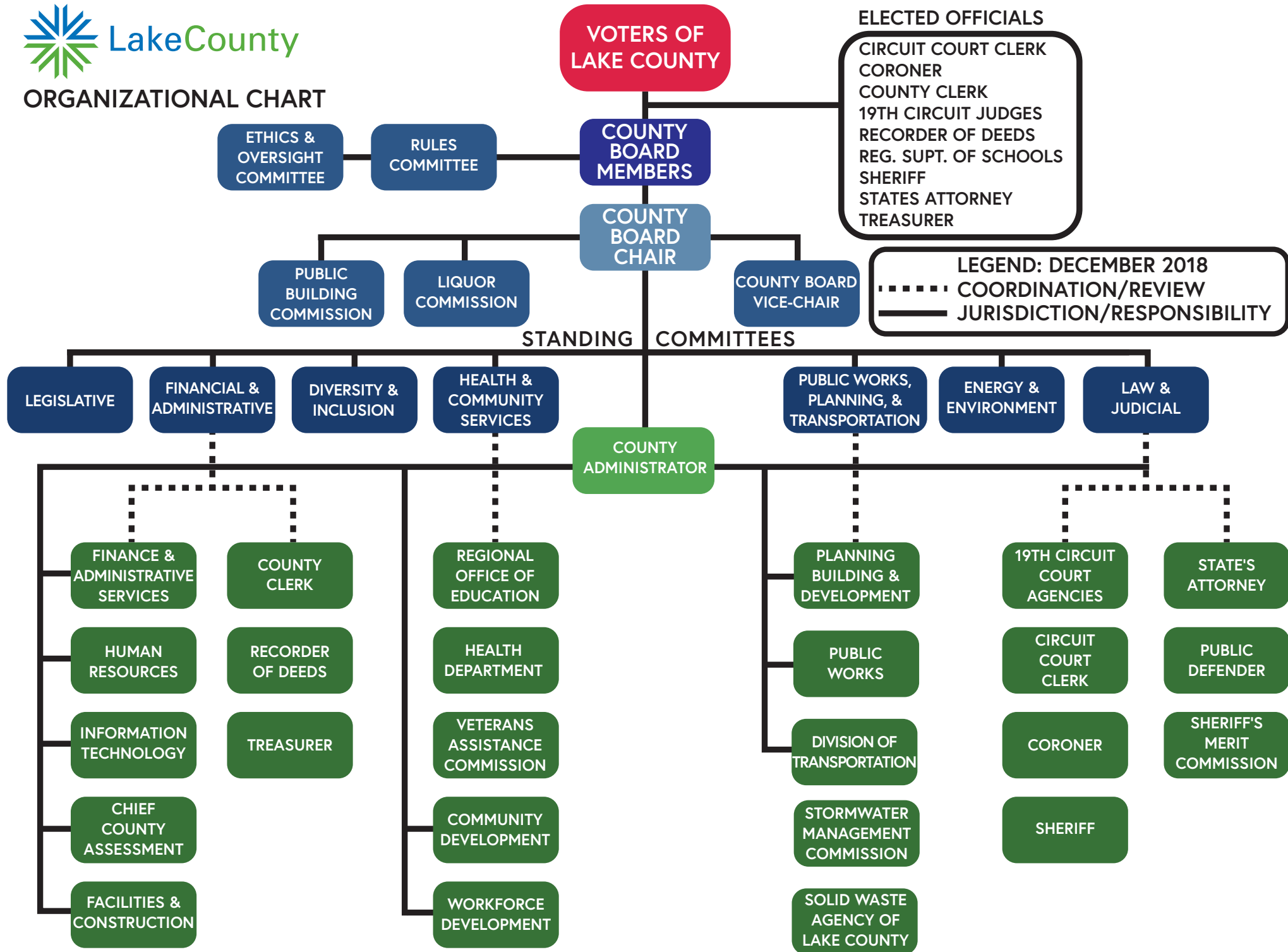
- |    |                                 |        |
|----|---------------------------------|--------|
| 1  | Abb Vie Inc.                    | 11,000 |
| 2  | Abbott Laboratories             | 9,000  |
| 3  | Alight/Avon Hewitt Associates   | 4,000  |
| 4  | Walgreens Boots Alliance Inc.   | 3,000  |
| 5  | Discover Financial Svc Ins      | 2,976  |
| 6  | Advocate Condell Medical Center | 2,333  |
| 7  | Visual Pak                      | 2,000  |
| 8  | Baxter Healthcare Corp.         | 1,900  |
| 9  | CDW Corp                        | 1,800  |
| 10 | Medline Industries, Inc. (tie)  | 1,600  |
| 10 | Pfizer Inc. (tie)               | 1,600  |

\*Source: 2020 Comprehensive Annual Financial Report

## 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 rating of the GO Bonds, the rating agencies highlighted the County's large, strong economic base, well-managed financial operations and financial policies, healthy reserves, and liquidity, which provide financial flexibility, and manageable debt position as the rationale for the outstanding rating.

# ORGANIZATIONAL CHART



<b>County Board Members by District</b>	
<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 - Gina Roberts</b>	
Board member Roberts represents Winthrop Harbor, Wadsworth, and portions of Zion and Beach Park.	
<b>District 5 - J. Kevin Hunter</b>	
Board member Hunter 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 - Carissa Casbon</b>	
Board member Casbon 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 - Paras Parekh</b>	
Board member Parekh 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 - Catherine Sbarra</b>	
Board member Sbarra 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*





Lake County, Illinois FISCAL YEAR FY2022 BUDGET OVERALL SUMMARY					
	Appropriation	Revenue	Levy	Cash	
Government Funds	<b>PROPERTY TAX</b>				
	<b>Operating</b>				
	General Fund	192,009,177	119,904,462	73,845,514	(1,740,799)
	FICA	13,154,123	11,000	11,000,000	2,143,123
	IMRF	15,687,782	7,950	17,500,000	(1,820,168)
	Liability Insurance and Risk Fund	6,021,489	663,080	1,000,000	4,358,409
	Veterans Assistance Commission	905,720	67,128	700,000	138,592
	Health Department	83,186,040	62,937,237	16,200,000	4,048,803
	Stormwater Management	3,277,807	925,990	10,400,000	(8,048,183)
	Division of Transportation	23,021,000	6,052,298	18,000,000	(1,031,298)
	Hulse Detention Center	7,980,870	4,127,493	4,000,000	(146,623)
	Winchester House	0	0	-1,735,593	1,735,593
	TB Clinic	814,813	102,261	350,000	362,552
	<b>SUB TOTAL OPERATING</b>	<b>346,058,821</b>	<b>194,798,899</b>	<b>151,259,921</b>	<b>0</b>
			<b>346,058,820</b>		
	<b>CAPITAL</b>				
	Bridge Tax	3,917,600	14,545	3,952,500	(49,445)
	Matching Tax	8,337,800	78,093	8,280,000	(20,293)
	<b>SUB TOTAL CAPITAL</b>	<b>12,255,400</b>	<b>92,638</b>	<b>12,232,500</b>	<b>(69,738)</b>
			<b>12,325,138</b>		
	<b>TOTAL PROPERTY TAX</b>	<b>358,314,221</b>	<b>194,891,537</b>	<b>163,492,421</b>	<b>(69,737)</b>
			<b>358,383,958</b>		
	<b>TRUTH-IN-TAXATION EFFECT:</b>				
	<b>SPECIAL REVENUE</b>				
	Probation Services Fee	1,739,112	1,465,750	0	273,362
	Law Library	426,270	395,800	0	30,470
	Transportation Safety Highway Hire-back Fund	64,657	40,000	0	24,657
	Children's Waiting Room Fund	180,788	180,500	0	288
	Neutral Site Custody Exchange Fee	175,000	175,200	0	(200)
	Court Automation	2,348,966	1,050,151	0	1,298,815
	Circuit Clerk Electronic Citation Fund	1000000	266,698	0	733,302
	Court Document Storage	2,004,403	1,070,276	0	934,127
	Recorder Automation	1,669,795	1,278,715	0	391,080
	Vital Records Automation	79,362	62,689	0	16,673
	State's Attorney Records Automation	275,000	14,000	0	261,000
	GIS Automation Fee	2,077,187	2,079,187	0	(2,000)
	PD Records Automation Fund	0	2,500	0	(2,500)
	Tax Sale Automation Fee	192,185	112,620	0	79,565
	Coroner Fees	196,832	201,000	0	(4,168)
	Motor Fuel Tax	25,182,900	25,170,768	0	12,132
	Sales Tax for Transportation & Public Safety	38,070,629	37,219,777	0	850,852
	Solid Waste Management Tax	200,000	201,635	0	(1,635)
	County Option Motor Fuel	10,399,426	10,399,426	0	0
	Community Development	8,020,462	10,242,200	0	(2,221,738)
	Workforce Development	5,598,958	5,460,361	0	138,597
	Video Gaming	509,409	629,809	0	(120,400)
	<b>TOTAL SPECIAL REVENUE</b>	<b>100,411,341</b>	<b>97,719,062</b>	<b>0</b>	<b>2,692,279</b>
	<b>CAPITAL PROJECTS</b>				
	Long Term Capital	9,268,000	3570472	0	5,697,528
	<b>DEBT SERVICE FUNDS</b>				
	2018 GO Refunding Bonds	2,603,750	2,603,750	0	0
	2019 GO Refunding Bonds	5,111,800	5,111,800	0	0
	2013 GO Road Bonds	3,168,750	3,168,750	0	0
	2015 GO Alternate Bond	5,033,825	5,033,825	0	0
	<b>TOTAL DEBT SERVICE</b>	<b>15,918,125</b>	<b>15,918,125</b>	<b>0</b>	<b>0</b>
Proprietary Funds	<b>INTERNAL SERVICE</b>				
	Health, Life & Dental Insurance	50,295,906	49,408,163	0	887,743
	<b>ENTERPRISE</b>				
	Public Works	45,293,580	53,511,209	0	-8,217,629
Special Service Areas	Public Works Capital	19,086,117	3,138,642	0	15,947,475
	<b>TOTAL ENTERPRISE</b>	<b>64,379,697</b>	<b>56,649,851</b>	<b>0</b>	<b>7,729,846</b>
	<b>TOTALS:</b>	<b>598,587,290</b>	<b>418,157,210</b>	<b>163,492,421</b>	<b>16,937,659</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	34,400	774	34,400	(774)
	Special Service Area #13 Tax Exempt 2007A Spencer				
	Highlands, Elmcrest Construction	226,058	0	226,058	0
	Special Service Area #16	2,555,000	0	2,555,000	0
	Special Service Area #17 Construction	28,320	0	28,320	0
		<b>2,893,778</b>	<b>774</b>	<b>2,893,778</b>	<b>(774)</b>
<b>GRAND TOTAL</b>		<b>601,481,068</b>	<b>418,157,984</b>	<b>166,386,199</b>	<b>16,936,885</b>
			<b>584,544,183</b>		

FY2022 Approved Budget without Double Appropriation				
		Appropriation	Without Double Appropriation	Double Appropriation
General Fund	PROPERTY TAX			
	OPERATING			
	General Fund	192,009,177	191,371,927	637,250
	FICA	13,154,123	-	13,154,123
	IMRF	15,687,782	-	15,687,782
	Liability Insurance and Risk Fund	6,021,489	5,997,455	24,034
	Veterans Assistance Commission	905,720	833,371	72,349
	Health Department	83,186,040	83,098,882	87,158
	Stormwater Management	3,277,807	2,968,135	309,672
	Division of Transportation	23,021,000	20,985,497	2,035,503
	Hulse Detention Center	7,980,870	7,119,126	861,744
	TB Clinic	814,813	731,482	83,331
	<b>SUB TOTAL OPERATING</b>	<b>346,058,821</b>	<b>313,105,875</b>	<b>32,952,946</b>
	CAPITAL			
	Bridge Tax	3,917,600	3,917,600	-
	Matching Tax	8,337,800	8,337,800	-
	<b>SUB TOTAL CAPITAL</b>	<b>12,255,400</b>	<b>12,255,400</b>	<b>-</b>
	<b>TOTAL PROPERTY TAX</b>	<b>358,314,221</b>	<b>325,361,275</b>	<b>32,952,946</b>
	SPECIAL REVENUE			
	Probation Services Fee	1,739,112	1,717,112	22,000
	Law Library	426,270	398,279	27,991
	Transportation Safety Highway Hire-back Fund	64,657	64,657	-
	Children's Waiting Room Fund	180,788	160,906	19,883
	Neutral Site Custody Exchange Fee	175,000	175,000	-
	Court Automation	2,348,966	2,282,039	66,927
	Circuit Clerk Electronic Citation Fund	1,000,000	1,000,000	-
	Court Document Storage	2,004,403	2,004,403	-
	Recorder Automation	1,669,795	1,520,021	149,774
	Vital Records Automation	79,362	72,060	7,302
	State's Attorney Records Automation	275,000	275,000	-
	GIS Automation Fee	2,077,187	2,077,187	-
	Tax Sale Automation Fee	192,185	192,185	-
	Coroner Fees	196,832	184,832	12,000
	Motor Fuel Tax	25,182,900	25,182,900	-
	Sales Tax for Transportation & Public Safety	38,070,629	38,070,629	-
	Solid Waste Management Tax	200,000	200,000	-
	County Option Motor Fuel	10,399,426	10,399,426	-
	Community Development	8,020,462	7,869,175	151,287
	Workforce Development	5,598,958	5,305,679	293,279
	Video Gaming	509,409	509,409	-
	<b>TOTAL SPECIAL REVENUE</b>	<b>100,411,341</b>	<b>99,660,899</b>	<b>750,443</b>
	CAPITAL PROJECT			
	Long Term Capital	9,268,000	9,268,000	-
	DEBT SERVICE FUNDS			
	2018 GO Refunding Bonds	2,603,750	-	2,603,750
	2019 GO Refunding Bonds	5,111,800	-	5,111,800
	2013 GO Road Bonds	3,168,750	3,168,750	-
	2015 GO Alternate Bond	5,033,825	5,033,825	-
	<b>TOTAL DEBT SERVICE</b>	<b>15,918,125</b>	<b>8,202,575</b>	<b>7,715,550</b>
Proprietary Funds	INTERNAL SERVICE			
	Health, Life & Dental Insurance	50,295,906	13,216,602	37,079,304
	ENTERPRISE			
	Public Works	45,293,580	43,471,655	1,821,925
Special Service Areas	Public Works Capital	19,086,117	19,086,117	-
	<b>TOTAL DEBT SERVICE</b>	<b>64,379,697</b>	<b>62,557,772</b>	<b>1,821,925</b>
	SPECIAL SERVICE AREAS			
	Special Service Area #8 Loon Lake	50,000	48,500	1,500
	Special Service Area #12 The Woods of Ivanhoe	34,400	34,400	-
	Special Service Area #17 Construction	28,320	28,320	-
	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	226,058	226,058	-
	Special Service Area #16	2,555,000	2,555,000	-
	<b>TOTAL SPECIAL SERVICE AREAS</b>	<b>2,893,778</b>	<b>2,892,278</b>	<b>1,500</b>
<b>GRAND TOTAL</b>		<b>601,481,068</b>	<b>473,739,271</b>	<b>75,291,030</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2020, FY2021 and FY2022**

Fund	Fund Description	Category	Actual FY2020	County Board Approved FY2021	Modified Budget FY2021	County Admin FY2022
<b>Property Tax Operating Funds</b>						
F101	General Fund	Property Taxes	85,053,424	81,445,600	81,445,600	73,845,514
		Other Taxes	47,809,508	48,279,289	48,279,289	54,950,000
		Licenses & Permits	2,878,729	3,441,350	3,441,350	3,410,850
		Fines and Forfeitures	1,079,255	1,229,919	1,229,919	1,383,110
		Intergovernmental	15,222,189	14,128,572	14,744,131	15,351,733
		Charges for Services	13,104,343	12,716,262	12,716,262	14,303,065
		Transfers .	49,860,101	22,414,985	22,414,985	20,837,586
		Miscellaneous .	12,533,001	7,667,889	7,667,889	9,668,118
<b>Total</b>	<b>101</b>		<b>227,540,550</b>	<b>191,323,866</b>	<b>191,939,425</b>	<b>193,749,976</b>
F202	FICA	Property Taxes	11,208,333	10,000,000	10,000,000	11,000,000
		Other Taxes	16,217	90	90	-
		Licenses & Permits	36	-	-	-
		Miscellaneous .	33,331	11,000	11,000	11,000
<b>Total</b>	<b>202</b>		<b>11,257,917</b>	<b>10,011,090</b>	<b>10,011,090</b>	<b>11,011,000</b>
F204	IMRF	Property Taxes	13,639,152	18,500,000	18,500,000	17,500,000
		Other Taxes	21,377	-	-	-
		Miscellaneous .	21,862	7,950	7,950	7,950
<b>Total</b>	<b>204</b>		<b>13,682,392</b>	<b>18,507,950</b>	<b>18,507,950</b>	<b>17,507,950</b>
F206	Liability Insurance and Risk	Property Taxes	672,855	200,000	200,000	1,000,000
		Other Taxes	7,372	-	-	-
		Transfers .	35,915	30,610	30,610	20,280
		Miscellaneous .	1,595,854	642,800	642,800	642,800
<b>Total</b>	<b>206</b>		<b>2,311,997</b>	<b>873,410</b>	<b>873,410</b>	<b>1,663,080</b>
F208	Veterans Assistance Commission	Property Taxes	585,315	500,000	500,000	700,000
		Other Taxes	737	5	5	-
		Transfers .	58,385	59,623	59,623	67,128
		Miscellaneous .	4,216	-	-	-
<b>Total</b>	<b>F208</b>		<b>648,654</b>	<b>559,628</b>	<b>559,628</b>	<b>767,128</b>
F210	Health Department	Property Taxes	11,682,256	14,200,000	14,200,000	16,200,000
		Other Taxes	25,800	-	-	-
		Licenses & Permits	2,080,099	2,138,590	2,138,590	2,172,336
		Fines and Forfeitures	30,112	29,492	29,492	30,112
		Intergovernmental	44,674,063	45,058,922	62,981,022	49,134,066
		Charges for Services	3,494,826	3,794,361	3,794,361	4,039,967
		Transfers .	12,363,988	7,703,196	7,703,196	7,338,732
		Miscellaneous .	607,876	198,011	208,404	222,024
<b>Total</b>	<b>F210</b>		<b>74,959,020</b>	<b>73,122,573</b>	<b>91,055,066</b>	<b>79,137,237</b>
F212	Stormwater Management	Property Taxes	3,123,032	4,100,000	4,100,000	10,400,000
		Other Taxes	1,474	-	-	-
		Intergovernmental	1,017,158	269,501	8,760,309	308,256
		Charges for Services	280,248	300,000	300,000	300,000
		Transfers .	264,584	275,339	275,339	305,734
		Miscellaneous .	3,564	12,000	12,000	12,000
<b>Total</b>	<b>F212</b>		<b>4,690,060</b>	<b>4,956,841</b>	<b>13,447,648</b>	<b>11,325,990</b>
F214	Division of Transportation	Property Taxes	19,012,731	18,000,000	18,000,000	18,000,000
		Other Taxes	22,114	-	-	-
		Intergovernmental	358,495	492,496	492,496	493,848
		Charges for Services	1,689,800	1,927,610	1,927,610	1,840,491
		Transfers .	2,684,771	3,680,998	3,680,998	3,551,138
		Miscellaneous .	196,844	91,822	91,822	166,822
<b>Total</b>	<b>F214</b>		<b>23,964,756</b>	<b>24,192,926</b>	<b>24,192,926</b>	<b>24,052,299</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2020, FY2021 and FY2022**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2020</b>	<b>County Board Approved FY2021</b>	<b>Modified Budget FY2021</b>	<b>County Admin FY2022</b>
F216	Hulse Detention Center	Property Taxes	974,512	2,900,000	2,900,000	4,000,000
		Other Taxes	1,474	-	-	-
		Intergovernmental	3,351,079	4,347,272	4,347,272	3,332,642
		Charges for Services	3,682	9,000	9,000	9,000
		Transfers	1,392,910	1,400,991	1,400,991	701,764
		Miscellaneous	77,088	84,086	84,086	84,086
<b>Total</b>	<b>F216</b>		<b>5,800,744</b>	<b>8,741,349</b>	<b>8,741,349</b>	<b>8,127,492</b>
F218	Winchester House	Property Taxes	93,957	-	-	-1,735,593
		Other Taxes	2,707	-	-	-
		Miscellaneous	41,975	-	-	-
<b>Total</b>	<b>F218</b>		<b>138,639</b>	<b>-</b>	<b>-</b>	<b>-1,735,593</b>
F220	TB Clinic	Property Taxes	487,881	520,000	520,000	350,000
		Other Taxes	442	-	-	-
		Intergovernmental	3,751	8,633	8,633	8,633
		Charges for Services	16,362	24,744	24,744	24,744
		Transfers	24,233	75,224	75,224	67,831
		Miscellaneous	5,805	1,053	1,053	1,053
<b>Total</b>	<b>F220</b>		<b>538,475</b>	<b>629,654</b>	<b>629,654</b>	<b>452,261</b>
<b>Total Property Tax Operating Funds</b>			<b>365,533,203</b>	<b>332,919,287</b>	<b>359,958,146</b>	<b>346,058,820</b>
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	Property Taxes	3,851,906	3,952,500	3,952,500	3,952,500
		Other Taxes	5,754	-	-	-
		Miscellaneous	72,416	14,545	14,545	14,545
<b>Total</b>	<b>F232</b>		<b>3,930,076</b>	<b>3,967,045</b>	<b>3,967,045</b>	<b>3,967,045</b>
F234	Matching Tax	Property Taxes	8,068,989	8,280,000	8,280,000	8,280,000
		Other Taxes	12,177	-	-	-
		Intergovernmental	-	53,300	53,300	53,300
		Miscellaneous	171,058	24,793	24,793	24,793
<b>Total</b>	<b>F234</b>		<b>8,252,224</b>	<b>8,358,093</b>	<b>8,358,093</b>	<b>8,358,093</b>
<b>Total Property Tax Capital Funds</b>			<b>12,182,300</b>	<b>12,325,138</b>	<b>12,325,138</b>	<b>12,325,138</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	Charges for Services	1,289,667	1,440,000	1,440,000	1,460,750
		Miscellaneous	69,981	5,000	5,000	5,000
<b>Total</b>	<b>250</b>		<b>1,359,649</b>	<b>1,445,000</b>	<b>1,445,000</b>	<b>1,465,750</b>
F252	Law Library	Charges for Services	307,545	375,000	375,000	375,000
		Miscellaneous	15,041	20,800	20,800	20,800
<b>Total</b>	<b>F252</b>		<b>322,586</b>	<b>395,800</b>	<b>395,800</b>	<b>395,800</b>
F253	Transportation Safety Highway Hire-back	Fines and Forfeitures	47,791	31,200	31,200	40,000
<b>Total</b>	<b>F253</b>		<b>47,791</b>	<b>31,200</b>	<b>31,200</b>	<b>40,000</b>
F254	Children's Waiting Room	Charges for Services	167,713	180,000	180,000	180,000
		Miscellaneous	4,629	500	500	500
<b>Total</b>	<b>F254</b>		<b>172,341</b>	<b>180,500</b>	<b>180,500</b>	<b>180,500</b>
F255	Neutral Site Custody Exchange Fee	Charges for Services	187,649	175,000	175,000	175,000
		Miscellaneous	4,689	200	200	200
<b>Total</b>	<b>F255</b>		<b>192,337</b>	<b>175,200</b>	<b>175,200</b>	<b>175,200</b>
F256	Court Automation	Charges for Services	961,274	746,984	746,984	1,040,623
		Miscellaneous	37,341	9,528	9,528	9,528
<b>Total</b>	<b>F256</b>		<b>998,615</b>	<b>756,512</b>	<b>756,512</b>	<b>1,050,151</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2020, FY2021 and FY2022**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2020</b>	<b>County Board Approved FY2021</b>	<b>Modified Budget FY2021</b>	<b>County Admin FY2022</b>
F257	Circuit Clerk Electronic Citation	Charges for Services	238,792	162,080	162,080	263,105
		Miscellaneous .	16,634	3,593	3,593	3,593
<b>Total</b>	<b>F257</b>		<b>255,426</b>	<b>165,673</b>	<b>165,673</b>	<b>266,698</b>
F258	Court Document Storage	Charges for Services	24,506	21,925	21,925	36,182
		Miscellaneous .	991,572	736,018	736,018	1,034,094
<b>Total</b>	<b>F258</b>		<b>1,016,078</b>	<b>757,943</b>	<b>757,943</b>	<b>1,070,276</b>
F260	Recorder Automation	Charges for Services	1,607,947	1,275,000	1,275,000	1,275,000
		Miscellaneous .	44,053	3,715	3,715	3,715
<b>Total</b>	<b>F260</b>		<b>1,652,000</b>	<b>1,278,715</b>	<b>1,278,715</b>	<b>1,278,715</b>
F262	Vital Records Automation	Charges for Services	61,613	78,862	78,862	61,613
		Miscellaneous .	2,054	1,076	1,076	1,076
<b>Total</b>	<b>F262</b>		<b>63,666</b>	<b>79,937</b>	<b>79,937</b>	<b>62,689</b>
F263	SAO Records Automation	Charges for Services	14,225	30,000	30,000	12,000
		Miscellaneous .	6,659	2,000	2,000	2,000
<b>Total</b>	<b>F263</b>		<b>20,884</b>	<b>32,000</b>	<b>32,000</b>	<b>14,000</b>
F264	GIS Automation Fee	Charges for Services	2,283,256	1,955,000	1,955,000	2,077,187
		Miscellaneous .	20,632	2,000	2,000	2,000
<b>Total</b>	<b>F264</b>		<b>2,303,888</b>	<b>1,957,000</b>	<b>1,957,000</b>	<b>2,079,187</b>
F265	PD Records Automation Fund	Charges for Services	2,160	5,000	5,000	2,500
<b>Total</b>	<b>F265</b>		<b>2,160</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>
F266	Tax Sale Automation Fee	Other Taxes	25,180	28,285	28,285	25,180
		Miscellaneous .	87,440	76,517	76,517	87,440
<b>Total</b>	<b>F266</b>		<b>112,620</b>	<b>104,802</b>	<b>104,802</b>	<b>112,620</b>
F267	Coroner Fees	Licenses & Permits	192,765	-	-	200,000
		Charges for Services	9,624	250,000	250,000	-
		Miscellaneous .	1,963	300	300	1,000
<b>Total</b>	<b>F267</b>		<b>204,353</b>	<b>250,300</b>	<b>250,300</b>	<b>201,000</b>
F268	Motor Fuel Tax	Other Taxes	23,774,064	22,417,113	22,417,113	24,105,868
		Intergovernmental	471,551	755,100	755,100	788,900
		Miscellaneous .	415,113	276,000	276,000	276,000
<b>Total</b>	<b>F268</b>		<b>24,660,728</b>	<b>23,448,213</b>	<b>23,448,213</b>	<b>25,170,768</b>
F269	Sales Tax for Transportation & Public Safety	Other Taxes	29,640,709	31,000,000	31,000,000	34,913,743
		Intergovernmental	5,200,440	886,800	11,645,900	2,069,800
		Miscellaneous .	1,482,182	236,234	236,234	236,234
<b>Total</b>	<b>F269</b>		<b>36,323,331</b>	<b>32,123,034</b>	<b>42,882,134</b>	<b>37,219,777</b>
F270	Solid Waste Management	Charges for Services	211,434	200,000	200,000	200,000
		Miscellaneous .	26,140	1,635	1,635	1,635
<b>Total</b>	<b>F270</b>		<b>237,574</b>	<b>201,635</b>	<b>201,635</b>	<b>201,635</b>
F740	HUD Grants	Intergovernmental	4,692,011	4,822,832	17,072,058	10,177,200
		Charges for Services	-	4,000	4,000	-
		Transfers .	62,700	33,632	33,632	65,000
<b>Total</b>	<b>F740</b>		<b>4,754,711</b>	<b>4,860,464</b>	<b>17,109,690</b>	<b>10,242,200</b>
F288	County Option Motor Fuel	Other Taxes	-	-	-	10,031,426
		Intergovernmental	-	-	-	368,000
<b>Total</b>	<b>F288</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>10,399,426</b>
F750	Workforce Development	Intergovernmental	5,907,435	6,647,407	8,221,982	5,200,361
		Transfers .	37,945	260,000	260,000	260,000
		Miscellaneous .	50,862	-	-	-
<b>Total</b>	<b>F750</b>		<b>5,996,242</b>	<b>6,907,407</b>	<b>8,481,982</b>	<b>5,460,361</b>
F767	Video Gaming	Taxes	509,409	727,078	727,078	629,809
		Charges for Services	75	6,450	6,450	-
<b>Total</b>	<b>F767</b>		<b>509,484</b>	<b>733,528</b>	<b>733,528</b>	<b>629,809</b>



**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2020, FY2021 and FY2022**

Fund	Fund Description	Category	Actual FY2020	County Board Approved FY2021	Modified Budget FY2021	County Admin FY2022
<b>Total Special Revenue Funds</b>			<b>81,206,464</b>	<b>75,889,864</b>	<b>100,472,765</b>	<b>97,719,062</b>
<b>Capital Project Funds</b>						
		Other Taxes	5,754	-	-	-
F106	Long Term Capital Outlay	Transfers .	-	-	5,000,000	3,570,472
<b>Total</b>	<b>F106</b>		<b>-</b>	<b>-</b>	<b>5,000,000</b>	<b>3,570,472</b>
F403	2010A Bond Road Construction Projects	Miscellaneous .	3,930	-	-	-
<b>Total</b>	<b>F403</b>		<b>3,930</b>	<b>-</b>	<b>-</b>	<b>-</b>
F454	SSA#16 Capital Project	Miscellaneous .	2,505	-	-	-
<b>Total</b>	<b>F454</b>		<b>2,505</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Project Funds</b>			<b>23,374</b>	<b>-</b>	<b>5,000,000</b>	<b>3,570,472</b>
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	Transfers .	2,584,750	2,590,500	2,590,500	2,603,750
<b>Total</b>	<b>F300</b>		<b>2,584,750</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,603,750</b>
F301	2019 GO Refunding Bonds	Transfers .	1,769,550	1,768,800	1,768,800	5,111,800
<b>Total</b>	<b>F301</b>		<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>5,111,800</b>
F306	2013 GO Road Bonds	Transfers .	6,948,550	6,950,300	6,950,300	3,168,750
<b>Total</b>	<b>F306</b>		<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>
F307	2015A Debt Service Fund	Transfers .	5,034,525	5,033,775	5,033,775	5,033,825
<b>Total</b>	<b>F307</b>		<b>5,034,525</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,825</b>
<b>Total Debt Service Funds</b>			<b>16,337,375</b>	<b>16,343,375</b>	<b>16,343,375</b>	<b>15,918,125</b>
<b>Internal Service Funds</b>						
F510	Health, Life & Dental Insurance	Miscellaneous .	46,183,313	47,564,900	47,564,900	49,408,163
<b>Total</b>	<b>F510</b>		<b>46,183,313</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>49,408,163</b>
<b>Total Internal Service Funds</b>			<b>46,183,313</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>49,408,163</b>
<b>Enterprise Funds</b>						
F610	Public Works	Property Taxes	178,935	178,845	178,845	-
		Fines and Forfeitures	206	200	200	200
		Intergovernmental	334,808	350,744	350,744	20,077
		Charges for Services	50,685,930	53,113,171	53,113,171	52,914,301
		Miscellaneous .	3,031,083	578,184	578,184	576,631
<b>Total</b>	<b>F610</b>		<b>54,230,961</b>	<b>54,221,144</b>	<b>54,221,144</b>	<b>53,511,209</b>
F615	Public Works Capital	Charges for Services	0	0	0	3,138,642
<b>Total</b>	<b>F615</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,138,642</b>
<b>Total Enterprise Funds</b>			<b>54,230,961</b>	<b>54,221,144</b>	<b>54,221,144</b>	<b>56,649,851</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	Property Taxes	48,841	50,000	50,000	50,000
		Miscellaneous .	440	-	-	-
<b>Total</b>	<b>F272</b>		<b>49,281</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
F276	Special Service Area #12 The Woods of Ivanhoe	Property Taxes	34,068	34,400	34,400	34,400
		Miscellaneous .	1,742	774	774	774
<b>Total</b>	<b>F276</b>		<b>35,810</b>	<b>35,174</b>	<b>35,174</b>	<b>35,174</b>
F290	Special Service Area #17 Ivanhoe Estates	Property Taxes	54,789	28,320	28,320	28,320
<b>Total</b>	<b>F290</b>		<b>54,789</b>	<b>28,320</b>	<b>28,320</b>	<b>28,320</b>

**Lake County Revenues by Fund and Category 3 Year History**  
**For the Years : FY2020, FY2021 and FY2022**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2020</b>	<b>County Board Approved FY2021</b>	<b>Modified Budget FY2021</b>	<b>County Admin FY2022</b>
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Property Taxes	221,725	226,008	226,008	226,058
		Miscellaneous	1,848	-	-	-
<b>Total</b>	<b>F350</b>		<b>223,574</b>	<b>226,008</b>	<b>226,008</b>	<b>226,058</b>
F354	Special Service Area #16	Property Taxes	2,496,899	2,555,000	2,555,000	2,555,000
	Total Special Service Areas		(98,942)	-	-	-
<b>Total</b>	<b>F354</b>		<b>2,397,957</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total</b>	<b>Special Service Areas</b>		<b>2,761,410</b>	<b>2,894,502</b>	<b>2,894,502</b>	<b>2,894,552</b>
<b>Total</b>	<b>All Funds</b>		<b>578,458,400</b>	<b>542,158,210</b>	<b>598,779,970</b>	<b>584,544,183</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2020, FY2021 and FY2022**

Fund	Fund Description	Category	Actual FY2020	County Board Approved FY2021	Modified Budget FY2021	County Admin FY2022
<b>Property Tax Operating Funds</b>						
F101	General Fund	Personnel	99,195,605	97,095,476	97,835,901	103,316,995
		Commodities	3,240,247	3,620,156	3,804,577	4,154,620
		Benefits .	36,757,042	39,786,843	40,138,743	39,783,259
		Contractuals	35,173,505	36,420,973	45,722,862	42,122,653
		Capital Expenditures	14,525,399	8,726,978	13,130,076	2,631,654
<b>Total</b>	<b>101</b>		<b>188,891,797</b>	<b>185,650,425</b>	<b>200,632,158</b>	<b>192,009,181</b>
F202	FICA	Contractuals	11,813,490	12,332,818	12,332,818	13,154,123
<b>Total</b>	<b>202</b>		<b>11,813,490</b>	<b>12,332,818</b>	<b>12,332,818</b>	<b>13,154,123</b>
F204	IMRF	Contractuals	17,413,197	18,266,043	18,266,043	15,687,782
<b>Total</b>	<b>204</b>		<b>17,413,197</b>	<b>18,266,043</b>	<b>18,266,043</b>	<b>15,687,782</b>
F206	Liability Insurance and Risk	Personnel	167,034	178,384	178,384	127,579
		Commodities	109,422	26,334	26,334	26,334
		Benefits .	54,410	49,566	49,566	52,792
		Contractuals	5,091,956	5,536,604	5,536,604	5,814,784
<b>Total</b>	<b>206</b>		<b>5,422,822</b>	<b>5,790,888</b>	<b>5,790,888</b>	<b>6,021,489</b>
F208	Veterans Assistance Commission	Personnel	345,331	347,451	347,451	436,693
		Commodities	11,617	21,922	21,922	47,000
		Benefits .	102,299	121,336	121,336	134,140
		Contractuals	209,219	208,427	208,427	277,659
		Capital Expenditures	656	-	-	10,228
<b>Total</b>	<b>F208</b>	<b>AHEX</b>	<b>669,123</b>	<b>699,135</b>	<b>699,135</b>	<b>905,720</b>
F210	Health Department	Personnel	47,576,440	45,598,268	47,293,241	49,124,649
		Commodities	1,874,978	2,663,673	3,744,209	3,116,612
		Benefits .	16,478,380	18,138,447	18,563,420	18,688,421
		Contractuals	9,511,915	10,026,404	22,677,238	11,390,096
		Capital Expenditures	2,975,216	840,348	5,029,587	866,263
<b>Total</b>	<b>F210</b>		<b>78,416,930</b>	<b>77,267,140</b>	<b>97,307,695</b>	<b>83,186,041</b>
F212	Stormwater Management	Personnel	1,622,710	1,649,767	1,649,767	1,694,191
		Commodities	12,265	30,600	30,600	34,450
		Benefits .	552,514	622,648	622,648	625,188
		Contractuals	4,005,677	656,179	7,125,059	869,878
		Capital Expenditures	23,309	6,511	6,511	54,101
<b>Total</b>	<b>F212</b>		<b>6,216,474</b>	<b>2,965,705</b>	<b>9,434,585</b>	<b>3,277,808</b>
F214	Division of Transportation	Personnel	11,138,915	11,700,499	11,700,499	12,132,112
		Commodities	1,758,645	1,990,713	1,990,713	2,035,754
		Benefits .	4,085,571	4,481,559	4,481,559	4,381,145
		Contractuals	2,797,742	2,315,421	2,315,421	3,070,177
		Capital Expenditures	1,324,659	1,038,769	1,068,944	1,401,812
<b>Total</b>	<b>F214</b>		<b>21,105,532</b>	<b>21,526,961</b>	<b>21,557,136</b>	<b>23,021,000</b>
F216	Hulse Detention Center	Personnel	4,489,525	4,529,661	4,529,661	4,725,565
		Commodities	117,245	163,400	163,400	172,400
		Benefits .	1,620,394	1,702,550	1,702,550	1,676,471
		Contractuals	1,187,931	1,167,558	1,167,558	1,299,934
		Capital Expenditures	41,533	85,000	85,000	106,500
<b>Total</b>	<b>F216</b>		<b>7,456,628</b>	<b>7,648,169</b>	<b>7,648,169</b>	<b>7,980,870</b>
F218	Winchester House	Contractuals	993,999	-	-	-
<b>Total</b>	<b>F218</b>		<b>993,999</b>	<b>-</b>	<b>-</b>	<b>-</b>
F220	TB Clinic	Personnel	152,625	442,144	442,144	449,788
		Commodities	19,389	25,788	25,788	25,354
		Benefits .	69,804	196,379	196,379	173,138
		Contractuals	134,851	107,691	107,691	166,533
<b>Total</b>	<b>F220</b>		<b>376,669</b>	<b>772,002</b>	<b>772,002</b>	<b>814,813</b>
<b>Total Property Tax Operating Funds</b>			<b>338,776,660</b>	<b>332,919,287</b>	<b>374,440,628</b>	<b>346,058,827</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2020, FY2021 and FY2022**

Fund	Fund Description	Category	Actual FY2020	County Board Approved FY2021	Modified Budget FY2021	County Admin FY2022
<b>Property Tax Capital Funds</b>						
F232	Bridge Tax	Commodities	-	-	-	10,000
		Contractuals	35,150	92,100	92,100	163,900
		Capital Expenditures	4,220,313	3,825,504	7,005,479	3,743,700
<b>Total</b>	<b>F232</b>		<b>4,255,463</b>	<b>3,917,604</b>	<b>7,097,579</b>	<b>3,917,600</b>
F234	Matching Tax	Commodities	-	-	-	339,000
		Contractuals	70,997	149,900	149,900	448,000
		Capital Expenditures	5,484,756	8,187,923	16,525,679	7,550,800
<b>Total</b>	<b>F234</b>		<b>5,555,754</b>	<b>8,337,823</b>	<b>16,675,579</b>	<b>8,337,800</b>
<b>Total Property Tax Capital Funds</b>			<b>9,811,216</b>	<b>12,255,427</b>	<b>23,773,158</b>	<b>12,255,400</b>
<b>Special Revenue Funds</b>						
F250	Probation Services Fee	Commodities	64,227	163,000	197,995	130,700
		Contractuals	1,696,468	2,348,490	2,366,490	1,433,401
		Capital Expenditures	105,395	195,000	195,000	175,011
<b>Total</b>	<b>250</b>		<b>1,866,090</b>	<b>2,706,490</b>	<b>2,759,485</b>	<b>1,739,112</b>
F252	Law Library	Personnel	145,166	145,674	145,674	153,795
		Commodities	92,183	112,100	112,100	116,140
		Benefits	70,227	75,639	75,639	78,165
		Contractuals	114,541	70,924	70,924	78,170
<b>Total</b>	<b>F252</b>		<b>422,118</b>	<b>404,337</b>	<b>404,337</b>	<b>426,270</b>
F253	Transportation Safety Highway Hire-back	Contractuals	42,168	55,000	55,000	55,000
		Capital Expenditures	12,712	-	-	9,657
<b>Total</b>	<b>F253</b>		<b>54,880</b>	<b>55,000</b>	<b>55,000</b>	<b>64,657</b>
F254	Children's Waiting Room	Personnel	104,654	103,836	103,836	110,745
		Commodities	754	2,300	2,300	4,469
		Benefits	41,025	43,830	43,830	44,992
		Contractuals	41,045	31,392	31,392	20,583
<b>Total</b>	<b>F254</b>		<b>187,478</b>	<b>181,358</b>	<b>181,358</b>	<b>180,789</b>
F255	Neutral Site Custody Exchange Fee	Contractuals	160,000	175,000	175,000	175,000
<b>Total</b>	<b>F255</b>		<b>160,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
F256	Court Automation	Personnel	377,941	446,666	446,666	368,731
		Commodities	10,344	119,716	119,716	28,500
		Benefits	133,264	172,630	172,630	132,316
		Contractuals	477,635	768,740	790,789	739,737
		Capital Expenditures	45,519	150,000	150,000	1,079,681
<b>Total</b>	<b>F256</b>		<b>1,044,702</b>	<b>1,657,752</b>	<b>1,679,801</b>	<b>2,348,965</b>
F257	Circuit Clerk Electronic Citation	Contractuals	23,500	150,000	450,000	94,000
		Capital Expenditures	-	-	-	906,000
<b>Total</b>	<b>F257</b>		<b>23,500</b>	<b>150,000</b>	<b>450,000</b>	<b>1,000,000</b>
F258	Court Document Storage	Personnel	-	123,962	123,962	-
		Benefits	-	44,514	44,514	-
		Contractuals	269,363	1,313,769	1,313,769	1,202,722
		Capital Expenditures	-	-	-	801,681
<b>Total</b>	<b>F258</b>		<b>269,363</b>	<b>1,482,245</b>	<b>1,482,245</b>	<b>2,004,403</b>
F260	Recorder Automation	Personnel	720,402	753,909	753,909	838,879
		Commodities	146	4,000	4,000	4,000
		Benefits	313,278	340,865	340,865	370,704
		Contractuals	362,901	410,948	410,948	429,212
		Capital Expenditures	-	27,000	27,000	27,000
<b>Total</b>	<b>F260</b>		<b>1,396,726</b>	<b>1,536,722</b>	<b>1,536,722</b>	<b>1,669,795</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2020, FY2021 and FY2022**

<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2020</b>	<b>County Board Approved FY2021</b>	<b>Modified Budget FY2021</b>	<b>County Admin FY2022</b>
F262	Vital Records Automation	Personnel	41,110	37,520	37,520	41,069
		Benefits	27,194	28,795	28,795	30,991
		Contractuals	6,769	6,731	6,731	7,302
<b>Total</b>	<b>F262</b>		<b>75,073</b>	<b>73,046</b>	<b>73,046</b>	<b>79,362</b>
F263	SAO Records Automation	Commodities	-	15,000	15,000	20,000
		Contractuals	4,995	20,000	20,000	55,000
		Capital Expenditures	-	-	-	200,000
<b>Total</b>	<b>F263</b>		<b>4,995</b>	<b>35,000</b>	<b>35,000</b>	<b>275,000</b>
F264	GIS Automation Fee	Contractuals	1,842,000	1,955,500	1,955,500	2,077,187
<b>Total</b>	<b>F264</b>		<b>1,842,000</b>	<b>1,955,500</b>	<b>1,955,500</b>	<b>2,077,187</b>
F266	Tax Sale Automation Fee	Contractuals	84,719	157,545	223,545	192,185
<b>Total</b>	<b>F266</b>		<b>84,719</b>	<b>157,545</b>	<b>223,545</b>	<b>192,185</b>
F267	Coroner Fees	Commodities	115,010	50,500	50,500	36,500
		Contractuals	84,998	140,832	140,832	160,332
<b>Total</b>	<b>F267</b>		<b>200,008</b>	<b>191,332</b>	<b>191,332</b>	<b>196,832</b>
F268	Motor Fuel Tax	Commodities	1,232,369	782,900	2,218,308	2,241,900
		Contractuals	1,018,145	1,478,100	1,478,100	4,557,500
		Capital Expenditures	9,194,185	21,187,213	39,286,562	18,383,500
<b>Total</b>	<b>F268</b>		<b>11,444,699</b>	<b>23,448,213</b>	<b>42,982,970</b>	<b>25,182,900</b>
F269	Sales Tax for Transportation & Public Safety	Contractuals	9,562,638	10,554,819	10,554,819	11,609,316
		Capital Expenditures	27,985,819	21,568,215	116,883,798	26,461,313
<b>Total</b>	<b>F269</b>		<b>37,548,457</b>	<b>32,123,034</b>	<b>127,438,617</b>	<b>38,070,629</b>
F270	Solid Waste Management Tax	Contractuals	194,820	200,000	200,000	200,000
<b>Total</b>	<b>F270</b>		<b>194,820</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
F288	County Option Motor Fuel	Capital Expenditures	0	0	0	10,399,426
<b>Total</b>	<b>F288</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>10,399,426</b>
F740	Community Development	Personnel	638,858	900,502	900,502	991,163
		Commodities	2,712	8,000	8,000	5,000
		Benefits	246,417	372,475	372,475	415,122
		Contractuals	4,069,856	3,765,007	18,738,102	6,603,977
		Capital Expenditures	10,998	-	8,000	5,200
<b>Total</b>	<b>F740</b>		<b>4,968,841</b>	<b>5,045,985</b>	<b>20,027,080</b>	<b>8,020,462</b>
F750	Workforce Development	Personnel	1,696,001	2,163,418	2,163,418	2,102,161
		Commodities	12,332	10,200	10,200	11,950
		Benefits	640,263	864,049	864,049	805,200
		Contractuals	3,775,732	3,836,148	5,410,724	2,679,646
		Capital Expenditures	26,375	33,592	33,592	-
<b>Total</b>	<b>F750</b>		<b>6,150,704</b>	<b>6,907,407</b>	<b>8,481,983</b>	<b>5,598,957</b>
F767	Video Gaming	Contractuals	606,293	646,892	1,547,576	509,409
<b>Total</b>	<b>F767</b>		<b>606,293</b>	<b>646,892</b>	<b>1,547,576</b>	<b>509,409</b>
<b>TotalSpecial Revenue Funds</b>			<b>68,545,465</b>	<b>79,132,857</b>	<b>211,880,597</b>	<b>100,411,340</b>
<b>Capital Project Funds</b>						
F106	Long Term Capital	Capital Expenditures	10,679,883	5,700,000	21,822,568	9,268,000
		<b>Total Expenses</b>	<b>10,679,883</b>	<b>5,700,000</b>	<b>21,822,568</b>	<b>9,268,000</b>
<b>Total Capital Project Funds</b>			<b>10,679,883</b>	<b>5,700,000</b>	<b>21,822,568</b>	<b>9,268,000</b>
<b>Debt Service Funds</b>						
F300	2018 GO Refunding Bonds	Contractuals	-	1,250	1,250	1,250
		Debt Service	2,581,250	2,589,250	2,589,250	2,602,500
<b>Total</b>	<b>F300</b>		<b>2,581,250</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,603,750</b>

**Lake County Expenses by Fund and Category 3 Year History**  
**For the Years: FY2020, FY2021 and FY2022**

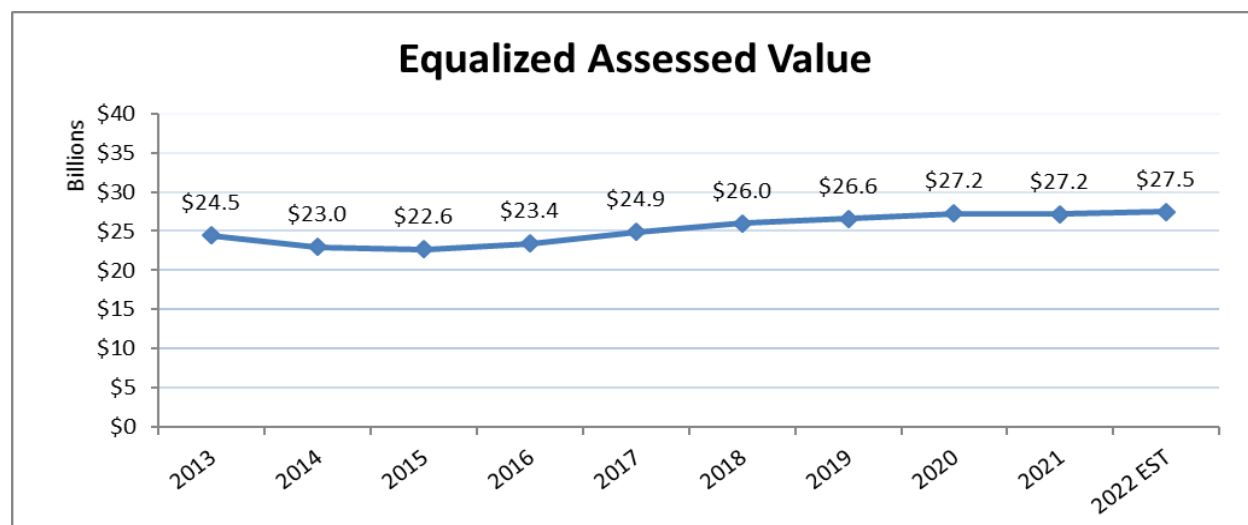
<b>Fund</b>	<b>Fund Description</b>	<b>Category</b>	<b>Actual FY2020</b>	<b>County Board Approved FY2021</b>	<b>Modified Budget FY2021</b>	<b>County Admin FY2022</b>
F301	2019 GO Refunding Bonds	Contractuals	750	-	-	3,000
		Debt Service	1,768,800	1,768,800	1,768,800	5,108,800
<b>Total</b>	<b>F301</b>		<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>5,111,800</b>
F306	2013 GO Road Bonds	Contractuals	1,188	800	800	3,000
		Debt Service	6,947,750	6,949,500	6,949,500	3,165,750
<b>Total</b>	<b>F306</b>		<b>6,948,938</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>
F307	2015A Debt Service Fund	Contractuals	750	750	750	750
		Debt Service	5,031,025	5,033,025	5,033,025	5,033,075
<b>Total</b>	<b>F307</b>		<b>5,031,775</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,825</b>
<b>Total Debt Service Funds</b>			<b>16,331,513</b>	<b>16,343,375</b>	<b>16,343,375</b>	<b>15,918,125</b>
<b>Internal Service Funds</b>						
F510	Health, Life & Dental Insurance	Personnel	4,931	220,000	220,000	-
		Commodities	-	500	500	-
		Benefits	41,443,861	45,024,400	45,024,400	48,019,906
		Contractuals	2,006,240	2,320,000	2,320,000	2,276,000
<b>Total</b>	<b>F510</b>		<b>43,455,032</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>50,295,906</b>
<b>Total Internal Service Funds</b>			<b>43,455,032</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>50,295,906</b>
<b>Enterprise Funds</b>						
F610	Public Works	Personnel	7,168,203	7,739,106	7,739,106	8,093,622
		Commodities	1,726,606	1,826,995	1,826,995	2,440,306
		Benefits	2,747,423	2,775,992	2,775,992	3,091,419
		Contractuals	24,026,711	24,235,162	25,615,279	24,937,130
		Capital Expenditures	557,799	19,355,326	20,162,248	906,900
		Debt Service	11,670,539	6,416,227	6,416,227	5,824,203
<b>Total</b>	<b>F610</b>		<b>47,897,281</b>	<b>62,348,808</b>	<b>64,535,847</b>	<b>45,293,580</b>
F615	Public Works Capital	Capital Expenditures	0	0	0	19,086,117
<b>Total</b>	<b>F615</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>19,086,117</b>
<b>Total Enterprise Funds</b>			<b>47,897,281</b>	<b>62,348,808</b>	<b>64,535,847</b>	<b>64,379,697</b>
<b>Special Service Areas</b>						
F272	Special Service Area #8 Loon Lake	Commodities	1,656	3,000	3,000	3,000
		Contractuals	48,344	47,000	47,000	47,000
<b>Total</b>	<b>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	117,455	34,400	34,400	34,400
<b>Total</b>	<b>F276</b>		<b>117,455</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>
F290	Special Service Area #17 Ivanhoe Estates	Contractuals	157,962	28,320	28,320	28,320
<b>Total</b>	<b>F290</b>		<b>157,962</b>	<b>28,320</b>	<b>28,320</b>	<b>28,320</b>
F350	Special Service Area #13 Tax Exempt 2007A Spencer Highlands, Elmcrest Construction	Debt Service	222,295	226,008	226,008	226,058
<b>Total</b>	<b>F350</b>		<b>222,295</b>	<b>226,008</b>	<b>226,008</b>	<b>226,058</b>
F354	Special Service Area #16	Contractuals	1,225	-	-	-
		Debt Service	2,021,437	2,555,000	2,555,000	2,555,000
<b>Total</b>	<b>F354</b>		<b>2,022,662</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>
<b>Total Special Service Areas</b>			<b>2,570,374</b>	<b>2,893,728</b>	<b>2,893,728</b>	<b>2,893,778</b>
<b>Total All Funds</b>			<b>538,072,460</b>	<b>559,158,382</b>	<b>763,279,536</b>	<b>601,481,073</b>

## Property Taxes

Property Taxes make up 29% 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.

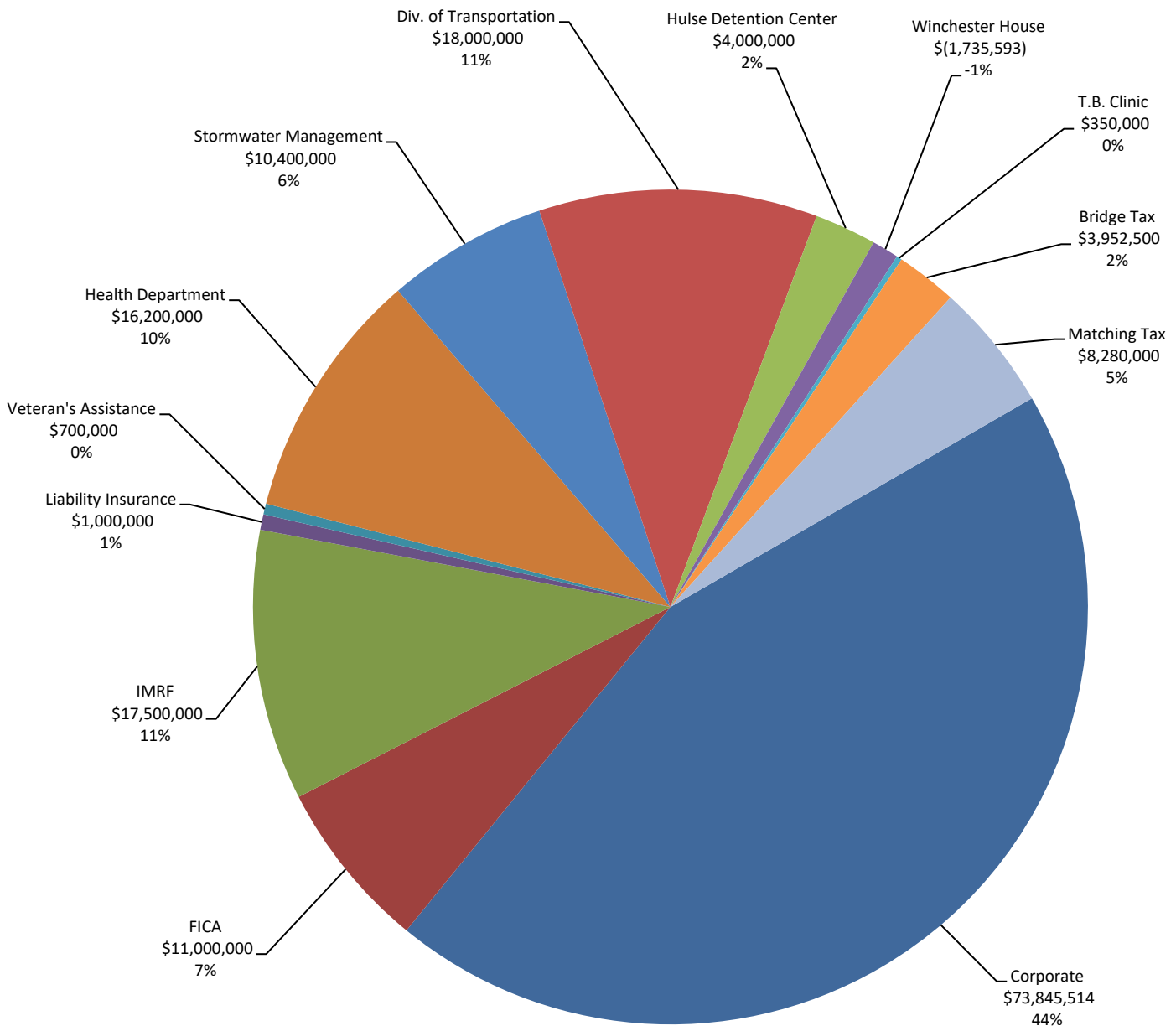
The County experienced declining equalized assessed value (EAV) from FY2011 through FY2015. The County has experienced increasing EAV of 6.25%, 4.43%, 2.22%, and 2.50% for the years FY2017, FY2018, FY2019, and FY2020. There was a decrease in EAV in FY2021 of 0.21%. The estimated increase for FY2022 is 0.5%. The certified equalized assessed valuation will not be available until approximately March 2022.



The FY2022 levy totals, without Special Service Areas, which are levied only on the residents who reside in impacted areas, were increased to only capture new growth at \$163,492,421. The estimated tax rate for the FY2022 budget using the estimated EAV discussed above is 0.595052, 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 History

Fiscal Year	FY2018		FY2019		FY2020		FY2021		Estimated FY2022	
Tax Year	2017		2018		2019		2020		Estimated 2021	
EAV Growth	4.43%		2.22%		2.50%		-0.21%		0.50%	
New Property	\$144,191,151		\$163,910,308		\$157,506,034		\$126,085,988		\$150,000,000	
	\$26,005,064,391		\$26,582,432,958		\$27,246,393,667		\$27,189,381,520		\$27,475,328,428	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
Corporate	\$ 80,179,335	0.308322	\$ 82,798,431	0.311478	\$ 87,265,840	0.320284	\$ 81,445,792	0.299550	\$ 73,845,514	0.271597
FICA	\$ 9,999,207	0.038451	\$ 11,000,077	0.041381	\$ 11,500,158	0.042208	\$ 10,000,255	0.036780	\$ 11,000,000	0.040457
IMRF	\$ 18,044,654	0.069389	\$ 14,500,186	0.054548	\$ 14,000,014	0.051383	\$ 18,500,199	0.068042	\$ 17,500,000	0.064363
Liability Insurance	\$ 5,199,713	0.019995	\$ 5,000,156	0.018810	\$ 700,232	0.002570	\$ 200,114	0.000736	\$ 1,000,000	0.003678
Veteran's Assistance	\$ 250,169	0.000962	\$ 500,016	0.001881	\$ 600,238	0.002203	\$ 500,013	0.001839	\$ 700,000	0.002575
Health Department	\$ 16,903,552	0.065001	\$ 17,500,013	0.065833	\$ 12,000,129	0.044043	\$ 14,200,198	0.052227	\$ 16,200,000	0.059582
Stormwater Management	\$ 1,000,155	0.003846	\$ 1,000,031	0.003762	\$ 3,200,089	0.011745	\$ 4,100,159	0.015080	\$ 10,400,000	0.038250
Div. of Transportation	\$ 14,941,990	0.057458	\$ 15,000,201	0.056429	\$ 19,500,244	0.071570	\$ 18,000,186	0.066203	\$ 18,000,000	0.066202
Hulse Detention Center	\$ 1,000,155	0.003846	\$ 1,000,031	0.003762	\$ 1,000,215	0.003671	\$ 2,900,019	0.010666	\$ 4,000,000	0.014712
Winchester House	\$ 1,705,412	0.006558	\$ 1,836,049	0.006907	\$ 100,267	0.000368	\$ -	0.000000	\$ (1,735,593)	-0.006383
T.B. Clinic	\$ 300,098	0.001154	\$ 300,116	0.001129	\$ 500,244	0.001836	\$ 520,133	0.001913	\$ 350,000	0.001287
Operating Taxes	\$ 149,524,440	0.574982	\$ 150,435,305	0.565920	\$ 150,367,670	0.551881	\$ 150,367,068	0.553036	\$ 151,259,921	0.550530
Bridge Tax	\$ 3,902,840	0.015008	\$ 3,903,099	0.014683	\$ 3,952,634	0.014507	\$ 3,952,520	0.014537	\$ 3,952,500	0.014537
Matching Tax	\$ 8,259,469	0.031761	\$ 8,259,694	0.031072	\$ 8,280,179	0.030390	\$ 8,280,254	0.030454	\$ 8,280,000	0.030453
Capital Taxes	\$ 12,162,309	0.046769	\$ 12,162,792	0.045755	\$ 12,232,813	0.044897	\$ 12,232,775	0.044991	\$ 12,232,500	0.044522
TOTAL	\$161,686,749	0.621751	\$162,598,097	0.611675	\$162,600,483	0.596778	\$162,599,842	0.598027	\$163,492,421	0.595052

## 5-Year Historical Personnel Count by Department

	FULL TIME				PART TIME				FT Change	PT Change
DEPARTMENT / AGENCY	2019	2020	2021	2022	2019	2020	2021	2022	FY21- FY22	FY21- FY22
County Administrator	18	20	18	22	7	7	4	3	4	-1
County Board	24	24	24	24	0	0	0	0	0	0
General Operating Expense	0	0	0	0	0	0	0	0	0	0
Human Resources/Risk	14	14	16	15	0	0	0	0	-1	0
Information Technology	61	59	55	55	0	0	0	0	0	0
Facilities & Construction Services	64	64	64	64	2	2	2	2	0	0
Finance & Administrative Services	24	24	25	21	3	3	0	0	-4	0
Health Department	789	803	785	799	116	100	83	70	14	-13
Regional Office of Education	9	9	9	9	1	1	1	1	0	0
Tuberculosis Clinic	8	8	8	8	0	0	0	0	0	0
Veterans Assistance	4	6	8	8	1	1	1	1	0	0
Winchester House	0	0	0	0	0	0	0	0	0	0
Circuit Court Clerk	134	134	132	134	4	3	3	3	2	0
Document Storage	0	0	1	0	0	0	0	0	-1	0
Circuit Courts	149	154	154	154	7	7	7	7	0	0
Court Automation	6	5	6	5	0	0	0	0	-1	0
Children's Waiting Room	2	2	2	2	1	1	1	1	0	0
Hulse Detention Center	72	74	74	74	3	4	4	4	0	0
Law Library	3	3	3	3	0	0	0	0	0	0
Coroner	12	13	15	15	1	1	0	0	0	0
Public Defender	46	47	47	47	1	0	0	0	0	0
Sheriff	495	495	493	493	57	57	55	55	0	0
Sheriff Merit Commission	1	1	0	0	0	0	0	0	0	0
State's Attorney	129	131	131	133	7	9	9	8	2	-1
Planning, Building & Development	34	33	33	33	1	1	0	0	0	0
Stormwater Management	17	18	18	18	1	1	0	0	0	0
Division of Transportation	127	127	127	127	21	22	17	22	0	5
Chief County Assessment Office	28	30	30	29	0	0	0	0	-1	0
County Clerk	37	37	37	37	0	0	0	0	0	0
Vital Records Automation	1	1	1	1	0	0	0	1	0	1
Recorder of Deeds	8	5	4	4	0	1	1	1	0	0
Recorder Automation	12	12	14	14	1	1	0	0	0	0
Treasurer	15	16	16	16	0	1	1	1	0	0
Public Works	95	96	99	99	3	3	3	3	0	0
<b>SUBTOTAL OPERATING DEPTS</b>	<b>2,438</b>	<b>2,465</b>	<b>2,449</b>	<b>2,463</b>	<b>238</b>	<b>226</b>	<b>192</b>	<b>183</b>	<b>14</b>	<b>-9</b>
Community Development	8	8	13	15	0	0	0	0	7	0
Workforce Development	25	28	28	28	0	2	2	2	0	0
<b>SUBTOTAL OTHER DEPTS</b>	<b>33</b>	<b>36</b>	<b>41</b>	<b>43</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>7</b>	<b>0</b>
<b>GRAND TOTALS</b>	<b>2,471</b>	<b>2,501</b>	<b>2,490</b>	<b>2,506</b>	<b>238</b>	<b>228</b>	<b>194</b>	<b>185</b>	<b>21</b>	<b>-9</b>

## Fund and Department Structure

The County uses fund accounting as required by various standards boards. This section describes the eight fund types and 54 County funds found in the FY2022 budget.

Fund Type	Number of Funds	Number of Departments
Property Tax Fund	11	19
Property Tax Capital Fund	2	1
Special Revenue Fund	25	12
Capital Projects Fund	4	2
Internal Service Fund	1	1
Enterprise Fund	2	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 (25 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                        | 14. County Option Motor Fuel Tax                      |
| 2. Law Library                                   | 15. 1/4% Sales Tax for Transportation & Public Safety |
| 3. Children's Waiting Room                       | 16. Transportation Safety Hire-Back                   |
| 4. Court Automation                              | 17. Solid Waste Management Tax                        |
| 5. Court Document Storage                        | 18. Community Development (HUD)                       |
| 6. Recorder Automation                           | 19. Workforce Development                             |
| 7. Vital Records Automation                      | 20. Neutral Site Custody Exchange                     |
| 8. Coroner Fees                                  | 21. Video Gaming                                      |
| 9. Circuit Clerk Electronic Citation             | 22. CARES Act Fund                                    |
| 10. GIS Automation Fund                          | 23. ARPA Fund   |
| 11. Tax Sale Automation Fund                     | 24. Emergency Rental Assistance 1                     |
| 12. State's Attorney's Office Records Automation | 25. Emergency Rental Assistance 2                     |
| 13. Motor Fuel Tax                               |   |

## 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 Funds (2 Funds)**

The County's Enterprise Funds are Public Works and Public Works Capital. These funds are 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 within by these funds.

1. Public Works
2. Public Works Capital

### **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

# *New Program Requests*



FY2021-2022 Annual Budget New Program Requests			
Department	Request Title	Request Type: New Pos, Reclass, Both, Tech, Other	Department Request: FY22 Expenses
<b>Recommended for Funding:</b>			
Energy & Environmental Committee	Sustainability Staff	New Position	\$ 136,905
Public Defender	Executive Legal Assistant	New Position	\$ 68,128
Public Defender	Guardian Ad Litem Attorney	New Position	\$ 119,286
Public Defender	Guardian Ad Litem Investigator	New Position	\$ 115,155
Public Defender	Guardian Ad Litem Supervisor	Reclass	\$ 12,223
			<b>\$ 451,697</b>
<b>Not Recommended for Funding and/or Considered using alternate funding:</b>			
County Administrator	FOIA Management Software	Technology	\$ 70,000
County Clerk	Blue Crest Vote By Mail Sort and Print Machine	Technology	\$ 1,782,771
County Clerk	Early Voting Equipment	Technology	\$ 393,500
County Clerk	Software for election management for election judges and an app for public cell usage	Technology	\$ 30,500
Court Administration	Foreclosure Mediation Program	Other	\$ 250,000
Court Administration	Law Library Zoom Stations	Technology	\$ 26,000
Division of Transportation	Third GPS Survey Unit for Construction Engineers	Technology	\$ 36,404
Facilities & Construction Services	Electrical Engineering Technician	New Position	\$ 58,854
Finance & Administrative Committee	Subtitles for Recorded Lake County Board and Committee Meetings	Technology	\$ 70,000
Finance & Administrative Services	Refunding of Internal Audit Accountant and conversion of funds to Professional Services Contract	Other	\$ 83,229
Finance & Administrative Services	Additional Centralized Financial Services Specialist	New Position	\$ 70,050
Health Dept	Human Resources Operations Consultant	Other	\$ 100,000
Health Dept	Policy and Compliance Management Application	Technology	\$ 83,867
Health Dept	Program Evaluation Application	Technology	\$ 57,677
Health Dept	Timekeeping Application	Technology	\$ 203,318
Legislative Committee	Federal Lobbyist/Consultant	Other	\$ 100,000
Sheriff	Axon In-Car Camera	Technology	\$ 62,400
Sheriff	Bridge to New CAD/RMS/JMS	Technology	\$ 100,000
Sheriff	IA Pro Blue Team Software	Technology	\$ 15,000
Sheriff	MDM Software for New CAD/RMS/JMS System	Technology	\$ 25,000
Sheriff	Additional IT Staff - CAD/RMS/JMS System	Technology	\$ 125,000
Sheriff	Driving Simulator	Technology	\$ 123,000
Sheriff	Installation of Wi-Fi in Jail	Technology	\$ 160,000
Sheriff	Storage Magazine	Other	\$ 61,550
Sheriff	Boat	Other	\$ 130,000



FY2021-2022 Annual Budget New Program Requests			
Department	Request Title	Request Type: New Pos, Reclass, Both, Tech, Other	Department Request: FY22 Expenses
State's Attorney	GrayKey Mobile Device Forensic Tool	Technology	\$ 45,995
State's Attorney	Assistant States Attorney K9 Felony Review	New Position	\$ 108,216
State's Attorney	Assistant States Attorney Principal K10 Diversion Programs	New Position	\$ 125,679
State's Attorney	Assistant States Attorney Principal K10 Domestic Violence	New Position	\$ 125,679
State's Attorney	Assistant States Attorney Principal K10 Violent Crimes Unit	New Position	\$ 251,357
State's Attorney	Assistant States Attorneys Felony Review Grade Level Change K8 to K9	New Position	\$ 71,430
State's Attorney	Child Advocacy Center Administrative Specialist	New Position	\$ 63,738
State's Attorney	Child Advocacy Center Mental Health Staffing Temporary Funding	Other	\$ 164,448
State's Attorney	Document Scanning Conversion - Digitization	Technology	\$ 344,221
State's Attorney	Drug Court/Mental Health Court Caseworker	New Position	\$ 85,841
State's Attorney	Grants Program Manager	New Position	\$ 113,516
State's Attorney	Victim Witness Coordinators Felony Review & Felony	New Position	\$ 182,387
State's Attorney	Video Conversion and Storage	Technology	\$ 44,975
Stormwater Management Commission	CPF Large Conference Room Technology Infrastructure Improvements	Technology	\$ 122,124
Stormwater Management Commission	Dedicated Stormwater Management Funding Source	Other	\$ 2,000,000
Stormwater Management Commission	Re-Hire Stormwater Municipal Permitting Coordinator	New Position	\$ 87,000
Veterans Assistance Commission	Add 2 Paralegals to Staff at the S-5 Entry Level	New Position	\$ 138,977
Veterans Assistance Commission	Change current Admin Assistant to Executive Assistant at S-6 entry level	Reclass	\$ 18,464
Veterans Assistance Commission	Change current Veteran Service Officers to Veteran Service Officers In Charge and compensate at the K8 entry level	Reclass	\$ 127,504
Veterans Assistance Commission	Creation of Chief of Staff/Senior Veteran Service Officer Position to the M-11 25%	Both	\$ 84,705
Veterans Assistance Commission	Increase Admin Assistants from 2 to 4 at the S-4 Entry Level	Reclass	\$ 21,866
Veterans Assistance Commission	Increase Assistant Superintendent Compensation to the M-12 50% level	Reclass	\$ 69,227
Veterans Assistance Commission	Increase Superintendent Compensation to the M-13 50% level	Reclass	\$ 94,910
Veterans Assistance Commission	Increase Veteran Service Officer Compensation to the K7 level	Reclass	\$ 173,265
Veterans Assistance Commission	Increase Veteran Service Officer staff number from 4 to 16 at the K-7 entry Level	Both	\$ 372,524
			<b>\$ 9,256,168</b>
Total Amount Requested			<b>\$ 9,707,865</b>

# *Corporate Fund*



## Financial and Administrative Committee

# General Corporate Fund

**DEPARTMENT PURPOSE:** This budget represents an aggregated roll-up of all departments, agencies, and offices in the General Corporate Fund (Fund 101).

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	132,862,932	129,724,889	129,724,889	128,795,514	(929,375)	-1%
A42X Licenses & Permits	2,878,729	3,441,350	3,441,350	3,410,850	(30,500)	-1%
A43X Fines and Forfeitures	1,079,255	1,229,919	1,229,919	1,383,110	153,191	12%
A45X Intergovernmental	15,222,189	14,128,572	14,744,131	15,351,733	1,223,161	9%
A46X Charges for Services	13,104,343	12,716,262	12,716,262	14,303,065	1,586,803	12%
A49X Transfers	49,860,101	22,414,985	22,414,985	20,837,586	(1,577,399)	-7%
AHM Miscellaneous	12,533,001	7,667,889	7,667,889	9,668,118	2,000,229	26%
<b>AH4X Total Revenue</b>	<b>227,540,550</b>	<b>191,323,866</b>	<b>191,939,425</b>	<b>193,749,976</b>	<b>2,426,110</b>	<b>1%</b>
AH5X Personnel	99,195,605	97,095,476	97,835,901	103,316,995	6,221,519	6%
AH6X Commodities	3,240,247	3,620,156	3,804,577	4,154,620	534,464	15%
AH74X Benefits	36,757,042	39,786,843	40,138,743	39,783,259	(3,584)	0%
AH7X Contractuals	35,173,505	36,420,973	45,722,862	42,122,653	5,701,680	16%
AH8X Capital Expenditures	14,525,399	8,726,978	13,130,076	2,631,654	(6,095,324)	-70%
<b>AHEX Total Expenses</b>	<b>188,891,797</b>	<b>185,650,425</b>	<b>200,632,158</b>	<b>192,009,181</b>	<b>6,358,756</b>	<b>3%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	79,902,803	82,501,674	85,053,424	81,445,600	81,445,600	68,757,135	73,845,514	73,845,514
A41110	Prior Year Property Taxes	42,453	19,635	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	119,192	-	122,068	120,000	120,000	129,674	130,000	130,000
A41130	Penalty Cost & Interest On Collect	2,972,768	3,126,244	3,454,972	3,126,244	3,126,244	2,167,331	3,125,000	3,125,000
A41150	Tax Sale/Redemption P I & Cost	466,069	370,829	-	370,045	370,045	-	334,000	334,000
A41160	1% County Sales Tax	5,999,517	4,214,791	3,346,408	4,000,000	4,000,000	2,565,958	-	4,250,000
A41170	1/4% Supplemental Sales Tax	26,919,649	25,597,797	24,334,030	25,250,000	25,250,000	17,437,394	-	28,000,000
A41180	Use Sales Tax	2,381,546	2,729,106	3,518,530	3,000,000	3,000,000	1,951,777	-	3,500,000
A41190	Hotel-Motel Tax	87,165	87,093	50,896	85,000	85,000	248,039	45,000	45,000
A41195	Video Gaming .	727,078	741,553	-	6,000	6,000	-	-	6,000
A41197	County Cannabis Sales Tax	-	-	483,544	-	-	747,422	1,130,000	1,200,000
A41210	State Income Tax	7,883,465	8,743,009	8,926,174	8,440,000	8,440,000	8,377,015	-	9,500,000
A41220	Pers Property Replace Tax	3,170,340	3,944,325	3,525,215	3,830,000	3,830,000	4,253,721	-	4,750,000
A41225	Cannabis Use Tax	-	-	47,672	52,000	52,000	81,675	106,500	110,000
<b>A41X Taxes</b>		<b>130,672,044</b>	<b>132,076,055</b>	<b>132,862,932</b>	<b>129,724,889</b>	<b>129,724,889</b>	<b>106,717,141</b>	<b>78,716,014</b>	<b>128,795,514</b>
A42010	Liquor Licenses	219,629	177,051	196,604	175,000	175,000	213,315	200,000	215,000
A42020	Amusement Devices	12,100	8,400	9,700	9,000	9,000	10,525	10,225	10,500
A42030	Marriage Licenses	115,440	114,531	72,803	119,000	119,000	73,659	114,000	114,000
A42035	Civil Union Licenses	540	240	62	350	350	90	350	350
A42040	Building Permit Fees	1,538,940	1,243,023	977,725	1,300,000	1,300,000	1,166,926	1,250,000	1,300,000
A42060	Mobile Home Park License Fee	9,420	9,596	9,614	10,000	10,000	9,910	10,000	10,000
A42070	Elevator Permit	85,560	68,452	52,456	72,000	72,000	17,456	72,000	72,000
A42080	Recreational Veh Park License Fee	30,580	31,555	31,612	31,000	31,000	32,587	31,000	34,000
A42090	Zoning Administration Fees	241,125	187,579	141,369	200,000	200,000	253,758	190,000	225,000
A42095	Site Capacity/Site Plan Review	-	-	104	-	-	-	-	-
A42120	Cable Fees	1,374,588	1,297,267	1,261,356	1,375,000	1,375,000	753,032	1,300,000	1,300,000
A42130	AT&T Support PEG	46,119	78,386	56,976	80,000	80,000	3,208	60,000	60,000
A42140	Comcast PEG Capital	42,526	64,860	68,348	70,000	70,000	30,956	70,000	70,000
<b>A42X Licenses &amp; Permits</b>		<b>3,716,568</b>	<b>3,280,942</b>	<b>2,878,729</b>	<b>3,441,350</b>	<b>3,441,350</b>	<b>2,565,421</b>	<b>3,307,575</b>	<b>3,410,850</b>
A43000	Fines	3,391	2,150	-	-	-	-	-	-
A43020	False Alarm Fees	15,225	5,875	4,300	4,000	4,000	2,734	4,000	4,000
A43030	Fines Circuit Clerk	175,194	178,965	160,126	165,954	165,954	152,363	205,289	205,289
A43050	Fines Sheriff	565,434	566,096	408,446	568,900	568,900	383,893	568,900	568,900
A43055	Prisoner Review and Vehicle Fine collection	47,178	52,674	10,875	2,000	2,000	6,340	2,000	8,000
A43060	Overweight Fees - States Attorney	2,046	835	188	1,000	1,000	1,541	500	1,000
A43065	Administrative Adjudication Court Fines	22,442	21,741	20,202	23,260	23,260	16,292	23,260	23,260
A43070	Building & Zoning Violation Fines	13,982	9,754	19,424	14,000	14,000	18,244	14,000	19,000
A43075	Administrative Adjudication	31,495	44,074	31,127	35,000	35,000	18,217	35,000	35,000
A43080	Parking Fines Sheriff	755	395	5	500	500	5	500	500
A43085	Drug Addiction Services Fine	1,125	600	270	300	300	81	73	73
A43087	Circuit Clerk Automatic Expungement	750	400	180	200	200	54	48	48
A43100	DUI Fines Sheriff	63,485	50,691	49,466	56,445	56,445	36,698	56,445	56,445
A43110	Collection Fees	78,608	92,252	103,435	40,000	40,000	30,979	20,000	32,000
A43120	INTC - Interest County	299,302	309,609	271,211	318,360	318,360	266,650	429,595	429,595
<b>A43X Fines and Forfeitures</b>		<b>1,320,412</b>	<b>1,336,111</b>	<b>1,079,255</b>	<b>1,229,919</b>	<b>1,229,919</b>	<b>934,090</b>	<b>1,359,610</b>	<b>1,383,110</b>
A45010	Affected Area Comp Fee	1,370,021	955,919	832,529	950,000	950,000	923,004	830,000	950,000
A45020	All Other Salary Reimbursement	266,537	302,891	259,214	256,452	256,452	-	81,543	81,543
A45100	Sheriff Convey Pers To Inst	15,590	13,817	11,314	15,000	15,000	9,621	15,000	15,000
A45105	Sheriff IST - Interstate Transfer	8,126	10,209	3,186	9,305	9,305	3,240	9,305	9,305
A45110	Sheriff Law Enforcemnt Training	33,781	-	-	-	-	-	-	-
A45120	Sheriff Work Release	444,894	464,752	341,434	400,000	400,000	108,741	350,000	350,000
A45130	SSA Jail Incentive	92,865	111,748	75,637	90,000	90,000	43,761	75,000	75,000
A45140	Child Support IV-D Reimb	624,677	616,489	561,678	671,000	671,000	385,918	684,420	684,420
A45280	Salary Reimbursement	4,109,232	4,299,336	4,360,553	5,566,592	5,566,592	3,215,295	6,779,965	6,779,965

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45330	Grants - Other	47,432	54,140	35,800	35,326	58,326	33,000	20,000	20,000
A45333	Grants - State	52,781	83,301	385,451	121,094	227,319	165,757	121,094	121,094
A45334	Grants - Federal	754,932	924,863	1,137,515	500,897	652,935	333,032	793,883	803,883
A45335	Grants - Nonprofit	62,000	400,000	772,618	361,000	411,000	400,000	-	-
A45340	Other Federal Funds	310,104	50,478	92,624	-	27,093	29,715	-	-
A45350	Other State Funds	602,607	633,709	1,403,706	96,000	337,348	479,361	296,000	296,000
A45360	Program Income - Loans	-	-	-	-	15,856	-	-	-
A45380	Revenue From Municipalities	4,541,503	4,996,071	4,902,075	4,873,052	4,873,052	4,460,340	5,003,768	5,028,768
A45400	Revenue From Other Government Bodies	160,666	2,558	10,958	27,000	27,000	4,859	22,755	22,755
A45970	Transfers from Agency Funds	-	50,352	35,896	155,854	155,854	-	114,000	114,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>13,497,747</b>	<b>13,970,631</b>	<b>15,222,189</b>	<b>14,128,572</b>	<b>14,744,131</b>	<b>10,595,643</b>	<b>15,196,733</b>	<b>15,351,733</b>
A46010	Fees	4,694,351	3,680,498	4,649,712	3,507,500	3,507,500	6,105,018	3,597,242	3,807,070
A46015	Parking garage fees	38,901	57,431	9,476	50,000	50,000	16,904	45,000	45,000
A46040	Annual Support Fee's	59,726	55,244	50,718	50,169	50,169	48,286	91,398	91,398
A46050	Docket Fees	2,081,212	1,262,043	46,612	47,677	47,677	38,318	23,989	23,989
A46060	Appearance Fees	347,299	193,054	75	-	-	-	-	-
A46070	Transcripts	275,738	282,186	192,439	215,092	215,092	187,405	204,752	204,752
A46080	Citations	56,115	68,935	28,265	32,480	32,480	26,330	17,180	17,180
A46090	Traffic Costs	1,156,815	2,536,532	3,437,810	3,545,607	3,545,607	2,969,670	4,002,505	4,002,505
A46100	Passports	78,795	80,080	32,725	34,428	34,428	50,365	63,980	63,980
A46110	Bond Forefeitures	385,488	349,023	209,896	232,086	232,086	548,535	702,915	702,915
A46120	Bond Fees	427,333	453,727	258,004	273,363	273,363	355,431	437,158	437,158
A46125	Sheriff Bond Fees	52,185	47,775	34,461	55,230	55,230	28,775	-	-
A46130	Jury Demand	197,579	195,120	185,971	197,132	197,132	141,513	192,338	192,338
A46140	Adoption Fees	1,600	850	2,250	2,250	2,250	1,500	3,000	3,000
A46150	Penalties	-	-	-	-	-	35	-	-
A46155	Specialty Court Fee	234,649	227,031	142,922	180,704	180,704	118,972	181,476	181,476
A46157	Drug Court Fee	113,909	90,890	22,258	-	-	9,476	12,500	12,500
A46160	Court Security Fees	1,085,246	1,361,551	1,361,417	1,150,000	1,150,000	1,206,538	1,150,000	1,200,000
A46165	Therapeutic Intensive Monitoring Court Fee	8,556	8,551	4,893	7,027	7,027	5,639	7,255	7,255
A46170	Marriage Certificates	59,416	62,344	46,143	61,000	61,000	43,313	55,000	62,000
A46171	Marriage Certificates Additional Copy	11,392	12,595	10,390	12,000	12,000	10,810	12,000	12,000
A46175	Civil Union Certificates	168	168	122	150	150	312	150	250
A46176	Civil Union Certificates Additional Copy	36	8	4	20	20	10	20	20
A46180	Redemption Fees	154,035	23,572	-	114,000	114,000	-	114,000	114,000
A46190	Registrations by mail	21,900	20,078	17,441	20,500	20,500	17,760	20,500	20,500
A46191	Notary Registrations over the counter	2,870	2,375	1,285	2,600	2,600	2,121	2,600	2,600
A46195	Assumed Business Name Registrations	4,180	3,555	2,994	4,100	4,100	2,826	4,100	4,100
A46196	Assumed Business Name Withdrawals	59	68	48	75	75	67	75	75
A46200	Death Certificates	11,176	11,704	11,346	12,000	12,000	10,487	12,000	12,000
A46201	Death Certificates additional copy	4,604	4,720	5,557	14,000	14,000	6,349	14,000	14,000
A46202	Death Certificates genealogy copy	470	464	242	800	800	235	800	800
A46210	Birth Certificates	103,848	108,523	77,725	107,000	107,000	84,741	107,000	107,000
A46211	Birth Certificates additional copy	13,650	14,556	11,839	14,000	14,000	12,684	14,000	14,000
A46220	Certifications	578	1,140	411	800	800	1,143	800	1,200
A46221	Certificates of Authority	396	371	374	400	400	530	400	550
A46230	Copies Of County Clerk Records	836	285	1,485	600	600	2,621	600	1,500
A46240	Miscellaneous County Clerk Fees	8,722	20,302	6,697	13,000	13,000	2,518	13,000	13,000
A46250	States Attorneys Fees	95,072	173,450	245,440	173,450	173,450	238,323	150,000	200,000
A46260	Warrant Fees	104,651	96,002	80,305	100,696	100,696	91,750	90,000	95,000
A46270	Fire Arms Training Fees	8,700	10,568	7,545	7,250	7,250	3,300	7,250	7,250
A46280	Photograph Fee's	113	1,051	1,130	400	400	580	500	500
A46290	Special Police Services	387,689	296,101	266,508	304,907	304,907	146,662	300,000	300,000
A46300	Sheriff Fees-Circuit Clerk	379,174	324,438	256,438	300,000	300,000	236,931	300,000	300,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46305	Eviction Service Fees	172,063	122,171	16,039	105,000	105,000	11,509	125,000	125,000
A46310	Foreign Service	128,033	109,927	27,330	90,000	90,000	12,142	90,000	90,000
A46320	Marine Unit Fines	7,901	1,952	11,076	8,000	8,000	1,306	8,000	8,000
A46330	Foreclosure Fees	459,900	408,500	163,500	435,000	435,000	99,900	450,000	450,000
A46335	Eviction Rescheduling Fee	3,902	3,723	436	3,880	3,880	327	3,000	3,000
A46337	Foreclosure Mediation Fees	151,250	153,875	68,500	150,000	150,000	21,875	150,000	150,000
A46340	Radio Monthly Contracts	8,441	7,211	8,441	7,211	7,211	-	8,441	8,441
A46385	Miscellaneous charges	-	361	-	-	-	-	-	-
A46390	Court System Fee	322,314	229,075	53,253	-	-	27,653	40,000	40,000
A46391	Guardian Ad Litem Fees	7,750	4,500	4,750	4,500	4,500	3,000	3,500	4,500
A46392	Probation - Public Service Conversion Fee	3,163	1,225	1,418	1,200	1,200	2,330	1,200	1,200
A46395	Clerk Admin Fee	219,131	283,802	265,811	260,543	260,543	212,466	276,159	276,159
A46405	Single Drug Test Fee	602	615	275	275	275	300	300	300
A46406	Multiple Drug Test Fee	-	-	-	-	-	166	332	332
A46420	Copy Charges	36,982	48,544	23,534	35,000	35,000	12,930	35,000	35,000
A46430	Tax Sale Costs	10,982	11,304	4,845	12,000	12,000	9,709	12,000	12,000
A46440	Urine Analysis Test	148,001	145,945	117,336	125,731	125,731	98,970	133,977	133,977
A46455	Domestic Battery Fine - Circuit Clerk	45	49	14	100	100	9	12	12
A46480	Open Tax File	130,668	93,495	5,670	-	-	540	-	-
A46520	DNAC	3,253	3,732	2,222	2,292	2,292	1,655	2,400	2,400
A46530	Rezoning Application Fees	-	-	53	-	-	-	-	-
A46540	Rezoning Legal Notices	1,534	454	1,038	1,000	1,000	1,876	1,000	1,000
A46550	Street Vacation Fees - Engineering	622	656	-	600	600	341	600	600
A46551	Street Vacation Fees - Planning	2,283	2,414	-	2,400	2,400	1,255	2,400	2,400
A46560	Sub-Division Fees - Engineering	2,725	333	2,348	1,200	1,200	27	1,200	1,200
A46561	Sub-Division Fees - Planning	12,747	3,104	7,533	5,500	5,500	231	5,500	5,500
A46580	Performance Bond Fees - Engineering	150	46	2,290	1,000	1,000	-	1,000	1,000
A46581	Performance Bond Fees - Planning	996	459	8,247	2,000	2,000	258	2,000	2,000
A46600	Conditional Use Permits	4,358	2,728	5,305	5,000	5,000	6,666	7,500	7,500
A46605	Reimbursement for Demos	-	17,467	7,900	10,000	10,000	7,892	10,000	10,000
A46620	ZBA Variations Fees	27,039	13,960	11,300	20,000	20,000	18,836	20,000	20,000
A46670	Utility Fees	1,195	-	-	-	-	-	-	-
A46680	Wetland Fees	28,561	21,496	22,421	25,000	25,000	22,296	25,000	25,000
A46700	Site Development Permit Fee	214,400	194,132	212,357	190,000	190,000	214,962	200,000	215,000
A46730	Northern Illinois Crime Lab	1,517	-1,061	501	-	-	-956	-	-
A46735	Crime Lab Clerk Fee	2,751	2,018	922	1,080	1,080	622	737	737
A46740	Sex Offender Registration Fee	15,735	16,363	5,153	15,000	15,000	8,255	15,000	15,000
A46745	Violent Offenders Against Youth Registration Fee	240	340	80	200	200	190	200	200
A46750	Elect Monitor System Service	170,697	156,427	97,404	150,000	150,000	78,753	150,000	150,000
A46780	County Trauma Center	6,670	6,629	1,869	1,976	1,976	876	1,301	1,301
A46790	Domestic Violence	455	18	328	533	533	1,875	2,836	2,836
A46795	Arrestee's Medical Cost Fund	17,390	19,441	19,536	20,000	20,000	16,803	20,000	20,000
A46800	Alias Search Fees	30,561	25,735	17,456	20,487	20,487	13,891	17,600	17,600
A46810	Records Search Fees	9,702	10,572	8,280	8,510	8,510	8,118	9,192	9,192
A46820	Expungement Fees	29,861	27,145	22,576	25,142	25,142	18,263	23,825	23,825
A46840	Sale Of Maps	20	-	-	-	-	-	-	-
A46850	All Other Charges For Services	18,581	19,322	8,359	18,000	18,000	9,100	16,500	16,500
A46860	Tax Sale Certificate Assignmnt	1,140	3,760	3,110	2,500	2,500	5,280	2,500	3,100
A46870	Tax Deeds \$5	340	425	220	500	500	210	500	500
A46880	Tax Sale Notices	24,192	22,376	26,976	23,000	23,000	24,106	24,000	25,000
A46890	Tax Sale Certif Cancel	3	9	-	10	10	27	10	10
A46900	Economic Interest Filing	120	630	415	500	500	285	500	500
A46910	Clerk Over-Payments	2	-2	-75	-	-	-344	-	-
A46930	GIS Fees	80,721	82,766	104,418	78,000	78,000	99,965	82,766	105,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46940	DUI Fund -State Police	-	536	-52	-	-	-483	-	-
A46950	DUI Fund - County	10	62	26	100	100	44	82	82
A46955	State's Attorney Civil Cannabis	750	400	180	-	-	54	-	-
A46970	Finger Print Fees	1,869	1,679	630	1,800	1,800	767	1,800	1,800
A46977	Prison Review - State	3,713	-2,982	-580	-	-	-152	-	-
A47150	User Fee	-	-	10,000	-	-	-	3,500	3,500
<b>A46X Charges for Services</b>		<b>15,197,259</b>	<b>14,418,823</b>	<b>13,104,343</b>	<b>12,716,262</b>	<b>12,716,262</b>	<b>13,851,758</b>	<b>13,939,853</b>	<b>14,303,065</b>
A49920	Transfers From Other Funds	20,208,505	19,085,375	49,860,101	22,414,985	22,414,985	12,833,955	209,135	20,837,586
A49999	Over Short	-	-	-	-	-	-62	-	-
<b>A49X Transfers</b>		<b>20,208,505</b>	<b>19,085,375</b>	<b>49,860,101</b>	<b>22,414,985</b>	<b>22,414,985</b>	<b>12,833,893</b>	<b>209,135</b>	<b>20,837,586</b>
A44010	Farm Rentals	4,500	-	4,500	4,500	4,500	-	4,500	4,500
A44020	Tower Rentals	5,356	8,628	7,620	8,628	8,628	4,612	7,829	7,829
A44030	Other Rentals	-	1	1	-	-	1	-	-
A48010	Interest	2,157,963	6,879,936	5,739,163	2,085,084	2,085,084	853,595	2,584,410	3,085,084
A48011	1st Midwest Bank Interest Earned	258,369	396,388	56,791	100,000	100,000	9,105	10,000	50,000
A48020	Indirect Cost Allocation	3,918,952	4,692,486	5,341,818	4,416,648	4,416,648	1,374,980	4,500,000	5,295,951
A48030	Off Track Betting Fees	203,246	182,847	101,959	175,000	175,000	64,164	100,000	125,000
A48060	Dependent Children Parents	2,950	1,772	368	368	368	4	-	-
A48070	Postage Charges	20,040	18,582	18,845	25,594	25,594	25,643	31,540	31,540
A48080	Surcharge On Fines	37,644	29,917	7,140	7,461	7,461	3,082	4,751	4,751
A48085	Percentage on TR CV Cases - County	755,143	510,843	66,501	72,429	72,429	31,189	51,437	51,437
A48095	Reimbursements from Attorneys	1,204	237	1,166	500	500	200	500	500
A48145	Clothing Recycling Revenue	108	237	-	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	185,768	112,468	200,955	132,000	132,000	312,389	180,000	250,000
A48330	Vending Machines Commissions	29,384	16,842	22,966	18,000	18,000	12,773	12,000	18,000
A49910	All Other Miscellaneous Revenue	1,097,597	1,018,356	963,209	621,678	621,678	775,887	221,743	743,526
<b>AHM Miscellaneous</b>		<b>8,678,223</b>	<b>13,869,539</b>	<b>12,533,001</b>	<b>7,667,889</b>	<b>7,667,889</b>	<b>3,467,623</b>	<b>7,708,710</b>	<b>9,668,118</b>
<b>AH4X Total Revenue</b>		<b>193,290,757</b>	<b>198,037,476</b>	<b>227,540,550</b>	<b>191,323,866</b>	<b>191,939,425</b>	<b>150,965,569</b>	<b>120,437,630</b>	<b>193,749,976</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	83,242,645	84,485,448	88,751,796	93,988,653	94,596,665	68,597,276	98,009,448	101,151,401
A51120	Permanent PT Salaries/Wages	649,764	786,553	810,280	917,893	1,049,907	526,350	861,804	883,351
A51135	Payroll Contingency	-	-	-	-3,824,492	-3,824,492	-	-	-5,202,000
A51140	Overtime Salaries And Wages	4,802,063	5,927,128	6,001,935	3,072,762	3,072,762	4,450,113	3,208,137	3,288,668
A51141	Call Out Wages	-	72,151	74,919	60,000	60,000	54,067	61,602	64,066
A51145	Back Pay/Retro Pay	18,350	-	8,983	-	-	-	-	-
A51160	Holiday Pay	810,387	1,068,371	1,173,188	1,007,542	1,007,542	327,688	1,037,307	1,063,239
A51180	Special Pay	970,869	947,382	961,808	972,262	972,262	716,329	1,012,161	1,012,161
A51190	Judges Of Election	31,502	5,058	90,523	6,000	6,000	14,451	75,000	75,000
A51200	Temporary PT Salaries/Wages	742,832	773,689	415,069	725,203	725,203	172,831	822,849	822,849
A51210	Performance Appraisals	143,048	16,409	31,189	-	-	57,672	-	-
A51220	Vacation payout	443,466	567,434	442,299	-	-	794,888	-	-
A51230	Sick Payout	272,182	376,725	261,597	-	-	434,619	-	-
A51240	Opt Out Premium	162,801	148,436	159,939	156,000	156,000	126,456	139,500	139,500
A51310	Cell Phone Allowance	-	-	12,080	13,652	14,052	9,766	18,760	18,760
<b>AH5X Personnel</b>		<b>92,289,910</b>	<b>95,174,782</b>	<b>99,195,605</b>	<b>97,095,476</b>	<b>97,835,901</b>	<b>76,282,505</b>	<b>105,246,568</b>	<b>103,316,995</b>
A61010	Office Supplies	102,919	117,135	78,626	91,978	102,238	37,481	118,718	118,718
A61020	Computer Supplies	54,208	24,153	20,341	24,500	26,600	4,953	53,600	53,600
A61030	Books Manuals And Periodicals	47,425	63,647	62,855	56,293	56,293	40,496	62,215	62,215
A61040	Operational Supplies	705,590	755,095	660,837	639,936	666,586	312,608	939,107	914,107
A61050	Election Supplies	74,003	96,352	147,794	95,000	95,000	96,390	150,000	160,000
A61060	Clothing And Uniforms	230,998	331,193	353,670	328,735	328,735	118,811	346,100	346,100
A61080	Food and Provisions	846,760	930,773	778,879	930,289	930,289	654,466	954,350	954,350
A61085	Food and Provisions - Employee	-	164	-	-	-	-	-	-
A61090	Printing and Photographic Supplies	544	1,953	2,142	2,453	2,453	952	1,700	1,700
A61110	Tool Allowance	5,368	6,284	6,677	9,000	9,000	7,222	9,000	9,000
A61120	Outreach Supplies	-	-	-	-	-	-	7,100	7,100
A61130	Wellness Equipment/Supplies	-	2,273	-	-	-	-	-	-
A62010	Medical Supplies	159	-	210	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	304,283	321,870	266,536	370,000	370,000	185,075	350,000	350,000
A63020	Cleaning Supplies	167,894	185,344	134,378	198,061	198,061	93,667	188,280	188,280
A63030	Linen And Bedding	33,879	23,554	33,209	23,554	23,554	10,393	30,000	30,000
A64010	Shooting Range	14,605	9,933	14,696	9,933	9,933	2,202	12,000	12,000
A64020	Ammunition	134,035	120,435	52,944	121,665	192,076	38,963	160,000	160,000
A65010	Chemical Supplies	-	-	112	-	-	-	-	-
A65020	Laboratory Supplies	19,983	25,642	36,532	31,607	31,607	23,686	47,000	47,000
A65050	Engineering Supplies	-	-	-	200	200	-	200	200
A65060	Sign And Safety Supplies	-	-	257	-	-	-	-	-
A65090	Gasoline	504,326	620,277	409,073	621,002	621,002	281,901	633,750	633,750
A65100	Diesel Fuel	1,363	6,566	193	1,000	1,000	140	2,500	2,500
A65120	Automobile Repairs and Maintenance	655	3,233	995	3,000	3,000	49	1,000	1,000
A65130	Small Tools	2,500	7,214	1,733	7,000	7,000	603	3,000	3,000
A65180	Miscellaneous Commodities	165,000	1,674	177,558	54,950	129,950	1,460	-	100,000
<b>AH6X Commodities</b>		<b>3,416,496</b>	<b>3,654,762</b>	<b>3,240,247</b>	<b>3,620,156</b>	<b>3,804,577</b>	<b>1,911,518</b>	<b>4,069,620</b>	<b>4,154,620</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A74020	Life Premium	-	-25	-	-	-	-	-	-
A74060	Health Premiums	-	-	892	-	-	2,070	-	-
A74080	H/L/D Employee Benefits	16,742,152	17,402,748	17,876,612	20,015,346	20,087,682	16,010,548	21,986,081	21,271,519
A74100	Retirement Benefits/FICA	6,696,866	6,911,898	7,185,820	7,426,791	7,652,393	5,562,015	8,025,473	7,930,777
A74110	Retirement Benefits/IMRF	11,168,801	9,651,084	7,167,827	7,222,848	7,276,811	5,567,114	6,446,464	6,312,310
A74115	Retirement Benefits/SLEP	-	-	4,525,891	5,121,857	5,121,857	3,338,151	4,164,540	4,268,653
<b>AH74X</b>	<b>Benefits</b>	<b>34,607,819</b>	<b>33,965,704</b>	<b>36,757,042</b>	<b>39,786,843</b>	<b>40,138,743</b>	<b>30,479,898</b>	<b>40,622,558</b>	<b>39,783,259</b>
A71110	Auditing And Accounting	204,918	218,415	218,615	185,000	185,000	155,715	220,000	220,000
A71115	Judges of Elections	544,756	265,912	564,823	270,000	270,000	250,508	500,000	500,000
A71120	Interpreters	128,230	186,363	83,392	152,595	152,595	60,244	168,000	168,000
A71125	Staff Augmentation	42,500	638,067	426,990	434,324	434,324	245,461	435,000	435,000
A71130	Court Reporters	12,787	20,263	11,274	19,300	19,300	13,348	19,300	19,300
A71140	Legal Services	639,244	538,255	418,670	545,388	572,480	289,148	536,030	536,030
A71150	Consultants	1,369,925	1,488,905	1,056,735	1,182,470	1,881,262	642,232	921,154	1,166,154
A71160	Labor Relations Counsel	228,857	242,681	258,538	240,000	240,000	211,197	260,000	260,000
A71180	Architectural Services	-	-	2,163	-	-	-	-	-
A71190	Financial Services	-	-	-	-	-	750	-	-
A71200	Bank & Trust Services	-	-	-	-	-	1,225	-	-
A71220	Computer Services	40,251	41,101	49,203	45,000	45,000	28,588	50,711	50,711
A71230	Software & Online Services	4,716,589	5,337,820	5,679,109	6,960,764	7,645,764	6,013,247	8,288,430	7,447,035
A71250	Document Imaging	3,565	1,658	11,434	-	-	1,515	-	-
A71310	Laboratory Fees	70,781	53,519	81,877	-	-	-	-	-
A71325	Polygraph Fees	22,890	20,000	14,235	27,600	27,600	9,760	30,750	30,750
A71330	Medical Fees	3,433,633	3,550,076	3,616,009	4,156,614	4,943,557	2,877,272	4,416,600	4,416,600
A71415	Recruitment	16,751	50,014	11,514	30,000	30,000	-	-	-
A71420	Employee Physicals	667	1,318	385	125,000	125,000	106,492	150,000	150,000
A71430	Tuition Reimbursement	50,145	54,080	34,811	20,000	20,000	37,614	50,000	50,000
A71445	Moving Expense Reimbursement	1,465	12,152	5,575	-	-	-	-	-
A71450	Mileage Reimbursement	37,988	34,708	12,786	36,622	36,222	5,951	47,750	47,750
A71460	ZBA Travel Allowance	2,954	2,838	1,611	3,500	3,500	1,620	3,500	3,500
A71465	Employee Service Awards	19,330	18,775	27,605	-	-	-	27,605	27,605
A71470	Employee Relations	28,510	34,825	21,595	40,370	40,370	37,544	68,885	68,885
A71480	Management Enhancement	61,975	40,913	22,345	10,000	10,000	-	10,000	10,000
A71490	Employment Ads-Help Wanted	16,861	22,225	13,928	18,849	18,849	4,453	20,000	20,000
A71500	Trips And Training	630,079	720,269	309,939	449,721	547,797	254,147	766,168	756,168
A71520	Training	-	215	-	9,785	-	1,169	-	-
A71527	Certification/Accreditation Fees	14,862	15,500	5,714	15,500	15,500	725	16,950	16,950
A71530	Programs and Services	9,580	95,762	309,459	461,054	520,367	142,672	220,150	220,150
A71610	Pest Control	13,865	17,015	12,348	10,000	10,000	13,240	15,000	15,000
A71620	Laundry And Cleaning	-	-	18	-	-	-	-	-
A71625	Burial/Cremation Services	2,479	3,375	10,025	14,000	14,000	10,160	14,000	14,000
A71630	Garbage Disposal	58,695	54,807	58,571	60,000	60,000	44,866	72,000	72,000
A71650	Security Services	1,052,061	1,199,397	1,131,989	1,150,000	1,150,000	909,954	1,256,000	1,256,000
A71670	Contracted Custodial Service	182,384	201,691	200,815	200,000	200,000	148,830	220,000	220,000

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F101 General Fund

<u>Acct Code</u>	<u>Account Description</u>	<u>Recognized Amount FY2018</u>	<u>Recognized Amount FY2019</u>	<u>Recognized Amount FY2020</u>	<u>Adopted Budget FY2021</u>	<u>Modified Budget FY2021</u>	<u>Y-T-D Recognized FY2021</u>	<u>Department Request Budget FY2022</u>	<u>County Admin Budget FY2022</u>
A71710	Grant Projects	52,174	47,826	-	-	50,000	-	-	-
A71720	Abatement	29,378	60,800	-	-	-	-	-	50,000
A71730	GIS Data Development	44,020	86,558	135,000	90,000	90,000	90,000	100,000	100,000
A71810	Dues And Subscriptions	204,996	217,081	225,481	236,472	236,472	195,618	236,485	236,485
A71820	Dues	-	-	-	-	-	65	-	-
A71830	Transcripts .	64,458	58,273	48,857	51,600	51,600	41,413	73,100	73,100
A71840	Publications & Legal Notices	101,496	296,518	92,222	163,597	163,597	109,210	182,750	187,750
A71850	Advertising	2,643	265	1,886	-	-	-	1,500	1,500
A71910	Gas For Heating	380,499	337,839	365,741	320,000	320,000	236,358	360,000	681,660
A71920	Electricity	1,553,105	1,536,295	1,539,782	1,550,000	1,550,000	1,002,859	1,550,000	1,550,000
A71930	Water And Sewer Charges	406,420	309,381	450,966	200,000	200,000	157,095	225,000	225,000
A71940	Telephone	13,104	8,608	12,925	10,172	8,252	8,126	13,340	13,340
A71950	Cellular Phones	171,159	168,638	164,389	155,659	156,569	105,476	171,305	171,305
A71955	Cell Phone Allowance .	24,465	19,700	1,420	460	460	-	420	420
A71960	Data/Telecommunications	636,321	772,769	1,311,680	1,189,479	1,199,459	918,675	1,444,970	1,444,970
A71965	Radio Fees	139,785	129,575	136,360	136,853	136,853	107,836	149,366	149,366
A71970	Courier Services	32,221	25,963	36,227	12,014	12,014	11,242	39,341	39,341
A72010	Extradition Expenses	42,129	58,689	25,825	58,689	58,689	38,042	58,000	58,000
A72020	Investigative Expense	18,684	25,777	23,502	26,239	26,239	24,683	42,300	42,300
A72040	Adult Residential Treatment	555,886	601,412	199,130	140,000	366,438	167,272	-	-
A72050	Title Searches	17,580	26,160	12,240	26,000	26,000	16,000	16,700	16,700
A72140	Unemployment Compensation	-	-	-	-	138	-	-	-
A72160	Risk Premiums And Brokers Fees	-	-	-	7,000	7,000	3,729	2,800	2,800
A72170	Liability And Work Comp Insurance	-	-	2,148	-	3,764	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	312,914	391,440	396,184	341,400	341,400	242,385	346,400	346,400
A72220	Elevator Maintenance & Repairs	311,067	259,699	374,891	400,000	400,000	314,093	418,000	418,000
A72230	Boat Maintenance And Repairs	14,964	15,724	11,624	24,000	24,000	4,870	24,500	24,500
A72240	Radio Equipment Maintenance & Repair	120	35,243	26,737	41,323	41,323	12,723	80,000	80,000
A72250	Bldg & Grounds Maintenance & Repairs	847,778	1,090,916	947,946	1,000,000	1,000,000	1,008,151	1,500,000	1,000,000
A72255	Major Building Repairs .	256,679	281,021	404,063	400,000	400,000	2,999	200,000	200,000
A72260	Office Equip Maintenance And Repairs	11,921	12,577	5,469	500	500	335	27,490	27,490
A72280	Equipment Maintenance	535,945	543,920	548,834	619,092	619,092	431,524	631,410	631,410
A72510	Building Rentals	381,049	383,082	368,587	382,850	382,850	267,085	358,850	358,850
A72520	Record Storage	122,746	145,393	121,555	132,334	132,334	103,863	127,087	127,087
A72530	Equipment Rental	159,323	183,675	152,098	150,399	150,399	102,263	177,920	177,920
A72540	Vehicle Leases	-	135	-	-	-	-	-	-
A72560	All Other Rentals	49,309	51,538	52,117	36,400	36,400	57,468	42,400	42,400
A72710	Chicago Metro Agency for Planning (CMAP)	31,102	31,102	31,102	31,102	31,102	31,102	31,102	31,102
A72720	Affordable Housing Advocacy	265,610	159,883	135,843	159,883	1,082,809	227,599	270,000	-
A72730	Lake County Partners	387,000	387,000	428,690	387,000	387,000	248,560	387,000	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	99,000	39,000	39,000	39,000	39,000	39,000
A72760	Northern Illinois Crime Lab	164,454	167,699	171,332	173,754	173,754	173,754	173,754	173,754
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	89,264	88,079	28,175	85,000	85,000	56,385	45,000	45,000
A72780	Brownfields Initiative	-	-	19,550	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72790	Transfers to Other Governments	-	-	3,713	-	-	3,025	-	-
A72810	Credit Card Fees	67,755	70,586	70,553	70,000	70,000	60,197	-	-
A72815	Bank Service Charges	15,391	11,833	13,174	11,000	11,000	10,192	15,000	15,000
A72820	Postage	782,707	704,454	841,721	816,050	816,050	771,913	1,003,100	1,003,100
A72830	Printing Services	170,984	172,526	141,356	155,966	155,966	100,725	139,200	139,200
A72840	Temporary Employment Services	17,077	27,396	54,174	30,000	30,000	24,820	37,000	37,000
A72870	Contract Providers - Other	203,847	-	-	-	-	-	-	-
A72885	TCM Payments	-	-	1,931,957	-	-	-	-	-
A72890	Body Removal Service	95,000	80,500	101,008	90,000	90,000	73,577	120,000	120,000
A72910	Jurors Fees	156,716	180,866	72,129	190,000	190,000	40,268	190,000	190,000
A72920	Meals And Lodging For Jurors	7,992	9,734	3,274	9,734	9,734	1,126	10,000	10,000
A72935	Permits and Licenses Expense	775	4,617	750	3,000	3,000	1,375	3,000	3,000
A72940	All Other Fees	62,258	62,258	62,393	62,258	62,258	65,369	62,258	62,258
A72950	Registrars Fees	11,819	11,623	11,635	11,600	11,600	12,129	13,000	13,000
A72960	Witness Fees	59,562	42,045	25,430	70,000	70,000	2,955	80,500	80,500
A72970	Per Diem Fees	115,291	55,635	316,334	153,500	153,500	189,195	215,000	215,000
A73010	Assistance To Veterans	-	-	-	-	-	-	-	25,000
A73020	Dependent Children.	118,048	39,440	59,446	125,000	125,000	20,054	125,000	125,000
A73170	Testing and Inspections Services	207,161	273,735	173,571	250,000	250,000	131,253	250,000	250,000
A73175	Elevator Inspections	3,272	1,249	5,062	7,600	7,600	2,907	10,000	10,000
A73190	Bad Debt Expense	-	-	-900,000	-	-	-	-	-
A75020	Real Estate Taxes	601	524	988	500	500	50	500	500
A79905	Board Chairman Expenses	417	-	-	-	-	-	-	-
A79915	Constituent Services	73,563	-	-	-	-	-	147,000	100,000
A79920	Transfers Other Funds	8,140,494	7,906,790	7,687,220	7,884,275	12,884,275	7,624,275	290,000	11,498,047
A79930	Miscellaneous Contingency	152,669	78,706	69,118	338,418	338,418	36,791	-	482,895
A79935	Services Related to Gaming Revenue	505,810	613,260	24,308	-	-	-	-	-
A79940	Miscell Contractual Services	1,976,290	853,314	489,434	429,173	1,107,921	268,867	352,725	352,725
A79950	All Other Miscellaneous	176,572	80,928	121,076	61,172	127,046	43,223	38,890	38,890
<b>AH7X Contractuals</b>		<b>35,252,413</b>	<b>35,520,183</b>	<b>35,173,505</b>	<b>36,420,973</b>	<b>45,722,862</b>	<b>28,561,790</b>	<b>31,453,446</b>	<b>42,122,653</b>
A81010	Land Purchased	136,539	99,000	154,808	-	326,026	-	-	-
A82020	Building Improvements	15,565,996	17,298,579	11,332,416	-	2,634,345	1,308,242	-	-
A83010	Motor Vehicles	1,376,009	1,656,050	1,755,034	1,443,876	1,975,963	1,038,093	2,324,323	1,654,323
A84010	Construction & Maintenance Equipment	23,575	21,079	-	21,079	21,079	-	10,000	10,000
A84020	Radios & Electronic Equipment	864,510	572,555	34,919	-	-	1,918	3,000	3,000
A84030	Computer Equipment	542,641	1,843,232	398,649	495,059	785,059	222,573	958,888	549,888
A84035	PEG Capital	39,201	4,815	-	-	-	7,470	-	-
A84040	Computer System Software	1,579,000	1,658,464	421,845	-	192,743	64,266	-	-
A84060	Furniture And Office Equipment	57,400	76,305	70,964	-	9,079	49,996	21,666	21,666
A84100	Miscellaneous Equipment	-	2,048	6,952	-	3,000	-	-	-
A85040	Replacements	248,234	259,384	349,811	88,500	88,500	29,735	392,777	392,777
A85055	Long Term Facility Funding	-	-	-	6,678,464	6,678,464	-	-	-
A85070	All Other Capital Outlay	-	-	-	-	415,818	29,826	-	-
<b>AH8X Capital Expenditures</b>		<b>20,433,104</b>	<b>23,491,511</b>	<b>14,525,399</b>	<b>8,726,978</b>	<b>13,130,076</b>	<b>2,752,120</b>	<b>3,710,654</b>	<b>2,631,654</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F101 General Fund

		Recognized	Recognized	Recognized	Adopted	Modified	Y-T-D	Department	County
Acct		Amount	Amount	Amount	Budget	Budget	Recognized	Request	Admin
Code	Account Description	FY2018	FY2019	FY2020	FY2021	FY2021	FY2021	Budget	Budget
		FY2022						FY2022	FY2022
AHEX Total Expenses		185,999,742	191,806,942	188,891,797	185,650,425	200,632,158	139,987,831	185,102,846	192,009,181

## Financial and Administrative Committee

# Chief County Assessment Office

**DEPARTMENT PURPOSE:** The Chief County Assessment Office (CCAO) coordinates property 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 all areas of county government.

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	67,090	67,167	67,167	65,167	(2,000)	-3%
<b>AH4X Total Revenue</b>	<b>67,090</b>	<b>67,167</b>	<b>67,167</b>	<b>65,167</b>	<b>(2,000)</b>	<b>-3%</b>
AH5X Personnel	1,663,498	1,786,496	1,786,496	1,912,650	126,154	7%
AH6X Commodities	23,535	39,600	39,600	58,287	18,687	47%
AH74X Benefits	595,877	672,228	672,228	707,434	35,206	5%
AH7X Contractuals	360,510	480,575	480,575	484,463	3,888	1%
<b>AH6X Total Expenses</b>	<b>2,643,420</b>	<b>2,978,899</b>	<b>2,978,899</b>	<b>3,162,834</b>	<b>183,935</b>	<b>6%</b>

### BUDGET HIGHLIGHTS:

- ↑ Budget includes the Chief County Assessment Office (CCAO), The Lake County Board of Review (BOR) and Geographic Information Services (GIS).
- ↑ Per Diem Fee's increased to \$195,000 based on number of appeals processed both at the BOR and PTAB level.

### ACCOMPLISHMENTS:

- ❖ Successful integration of Lake County GIS, now a division of the CCAO's office.
- ❖ Positive working relationships continued with all 18 township assessment offices.
- ❖ Responded with evidence or settlement offers to over 12,000 Property Tax Appeal Board Cases for tax years 2017, 2018, 2019 & 2020.
- ❖ 100% Assessment Appeal and Exemption Filings through Smartfile E-Filing System.
- ❖ Developed virtual hearing platform for Board of Review Assessment Appeals.
- ❖ Continued full operation of CCAO, BOR & GIS during COVID-19 Pandemic.
- ❖ Successful staff re-organization to include cross training of all clerks.
- ❖ Training re-instituted for alternate Board of Review Members to improve decision making.

### GOALS:

- ❖ 2022 Budget expectations met or exceeded.
- ❖ Reducing annual publication costs.
- ❖ Strengthen Board of Review Alternate Recruiting & Training.
- ❖ Cleansing and refreshing address data in the iasWorld Tyler Tax Administration System.
- ❖ Work with City, Town and Village administrations to resolve dual address issues.
- ❖ Enhance and improve GIS and land records data.
- ❖ Continue improving/vetting exemption applications and preferential assessments.
- ❖ For tax year 2022, require the filing of financial documents to support assessment freeze's applications.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	30	30	29
Part Time	0	0	0

Full-Time	Count
Chief County Assessment Officer	1
Assistant Chief County Assessment Officer	1
PTAB Case Coordinator/Executive Assistant	1
Chief Appraiser (Commercial)	1
Chief Appraiser (Residential)	1
PTAB Case Coordinator	1
Administrative Research Coordinator	2
Administrative Research Specialists	9
Administrative GIS Coordinator	1
Cadastral GIS Tech's	6
Analytics Coordinator	1
Tax System Manager	1
Board of Review Members	3
<b>TOTAL</b>	<b>29</b>

## PERFORMANCE INFORMATION:

CCAO Measurement	TY2018* Actual	TY2019* Actual	TY2020* Actual	TY2021* Estimate	TY2022* Estimate
Number of Taxable Real Estate Parcels	267,793	266,283	266,276	266,500	266,500
Web Traffic – Page Views	531,294	500,707	309,345		
Taxpayer Inbound Assistance Calls	29,299	32,741	28,968	30,000	30,000

BOR Measurement	TY2018* Actual	TY2019* Actual	TY2020* Actual	TY2021* Estimate	TY2022* Estimate
Board of Review Appeals Filed	14,663	25,181	19,847	14,000	16,000
Percentage of BOR Appeals Filed Electronically	82%	100%	100%	100%	100%
Net Change in Assessed Value from Board of Review Actions (millions)	(\$369.0)	(\$589.0)	(\$479.0)		
Certificates of Error Processed	3,166	2,299	4034		

\*TY=Tax Year

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Chief County Assessment Office F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45280	Salary Reimbursement	82,897	53,649	67,090	65,167	65,167	50,342	65,167	65,167
A45400	Revenue From Other Government Bodies	1,500	-	-	2,000	2,000	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>84,397</b>	<b>53,649</b>	<b>67,090</b>	<b>67,167</b>	<b>67,167</b>	<b>50,342</b>	<b>65,167</b>	<b>65,167</b>
A46010	Fees	110	-	-	-	-	-	-	-
A46420	Copy Charges	288	-	-	-	-	50	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	45	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>84,840</b>	<b>53,649</b>	<b>67,090</b>	<b>67,167</b>	<b>67,167</b>	<b>50,392</b>	<b>65,167</b>	<b>65,167</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Chief County Assessment Office F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	1,575,852	1,405,693	1,435,538	1,641,986	1,641,986	1,288,199	1,735,009	1,778,383
A51120	Permanent PT Salaries/Wages	-	115,916	144,993	149,740	149,740	123,248	154,008	157,858
A51135	Payroll Contingency	-	-	-	-20,000	-20,000	-	-	-39,000
A51140	Overtime Salaries And Wages	4,689	19,673	18,743	11,770	11,770	1,344	12,105	12,409
A51180	Special Pay	-	260	-	-	-	147	-	-
A51200	Temporary PT Salaries/Wages	26,649	14,535	5,400	-	-	-	-	-
A51210	Performance Appraisals	3,607	1,887	2,041	-	-	5,193	-	-
A51220	Vacation payout	5,901	37,494	28,202	-	-	13,914	-	-
A51230	Sick Payout	-	26,639	25,493	-	-	9,714	-	-
A51240	Opt Out Premium	3,115	2,596	3,088	3,000	3,000	2,450	3,000	3,000
<b>AH5X Personnel</b>		<b>1,619,812</b>	<b>1,624,693</b>	<b>1,663,498</b>	<b>1,786,496</b>	<b>1,786,496</b>	<b>1,444,209</b>	<b>1,904,122</b>	<b>1,912,650</b>
A61010	Office Supplies	88	5,208	1,269	1,000	1,000	1,490	2,500	2,500
A61030	Books Manuals And Periodicals	689	69	-	1,000	1,000	-	1,000	1,000
A61040	Operational Supplies	31,931	33,514	22,266	37,600	37,600	10,580	54,787	54,787
A65090	Gasoline	378	210	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>33,086</b>	<b>39,001</b>	<b>23,535</b>	<b>39,600</b>	<b>39,600</b>	<b>12,070</b>	<b>58,287</b>	<b>58,287</b>
A74080	H/L/D Employee Benefits	300,279	311,532	325,774	378,409	378,409	326,422	412,547	395,547
A74100	Retirement Benefits/FICA	116,527	118,643	121,013	137,005	137,005	105,565	153,939	155,737
A74110	Retirement Benefits/IMRF	148,344	123,967	149,090	156,814	156,814	122,469	154,340	156,150
<b>AH74X Benefits</b>		<b>565,150</b>	<b>554,142</b>	<b>595,877</b>	<b>672,228</b>	<b>672,228</b>	<b>554,456</b>	<b>720,826</b>	<b>707,434</b>
A71140	Legal Services	-	-	-	-	-	62	-	-
A71150	Consultants	7,000	1,438	489	32,000	32,000	-	-	-
A71230	Software & Online Services	16	16	-	54,645	54,645	55,158	55,078	55,078
A71450	Mileage Reimbursement	2,138	1,232	35	3,550	3,550	-	3,550	3,550
A71470	Employee Relations	850	1,594	1,019	700	700	39	750	750
A71500	Trips And Training	21,166	16,411	2,683	50,400	50,400	3,300	25,400	25,400
A71520	Training	-	-	-	-	-	740	-	-
A71730	GIS Data Development	-	-	-	90,000	90,000	90,000	100,000	100,000
A71810	Dues And Subscriptions	14,642	24,054	12,689	17,800	17,800	6,176	14,325	14,325
A71840	Publications & Legal Notices	13,951	220,323	21,933	83,000	83,000	30,027	83,000	83,000
A71950	Cellular Phones	38	-	-	-	-	-	-	-
A71955	Cell Phone Allowance	1,800	1,350	75	-	-	-	-	-
A71960	Data/Telecommunications	418	456	26	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	704	211	278	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	-	908	-	500	500	335	1,000	1,000
A72520	Record Storage	2,633	2,335	2,548	3,000	3,000	2,122	3,000	3,000
A72530	Equipment Rental	5,711	5,735	2,192	6,480	6,480	2,144	3,360	3,360
A72830	Printing Services	10,728	55	-	-	-	-	-	-
A72840	Temporary Employment Services	-	3,402	14,246	-	-	-	-	-
A72970	Per Diem Fees	99,545	39,260	302,299	135,000	135,000	172,000	195,000	195,000
A79940	Miscell Contractual Services	-	-	-	2,500	2,500	-	-	-
A79950	All Other Miscellaneous	694	8	-	1,000	1,000	-	-	-
<b>AH7X Contractuals</b>		<b>182,034</b>	<b>318,787</b>	<b>360,510</b>	<b>480,575</b>	<b>480,575</b>	<b>362,104</b>	<b>484,463</b>	<b>484,463</b>
A84030	Computer Equipment	-	-	-	-	-	-	9,000	-



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Chief County Assessment Office F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
	AH8X Capital Expenditures	-	-	-	-	-	-	9,000	-
	AHEX Total Expenses	2,400,082	2,536,622	2,643,420	2,978,899	2,978,899	2,372,839	3,176,698	3,162,834

## 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	FY2020	FY2021	FY2021	FY2022	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A43X Fines and Forfeitures	431,787	484,814	484,814	635,005	150,191	31%
A46X Charges for Services	4,885,912	5,081,783	5,081,783	6,213,699	1,131,916	22%
AHM Miscellaneous	98,250	110,936	110,936	92,912	(18,024)	-16%
<b>AH4X Total Revenue</b>	<b>5,415,949</b>	<b>5,677,532</b>	<b>5,677,532</b>	<b>6,941,616</b>	<b>1,264,084</b>	<b>22%</b>
AH5X Personnel	6,324,165	6,144,684	6,129,684	6,549,586	404,902	7%
AH6X Commodities	112,849	0	0	143,420	143,420	0%
AH74X Benefits	2,688,993	2,626,467	2,626,467	2,749,456	122,989	5%
AH7X Contractuals	87,181	1,988	16,988	144,229	142,241	7,155%
<b>AH6X Total Expenses</b>	<b>9,213,189</b>	<b>8,773,139</b>	<b>8,773,139</b>	<b>9,586,691</b>	<b>813,552</b>	<b>9%</b>

### BUDGET HIGHLIGHTS:

- ❖ Contractuals and Commodities that were transferred to the Court Document Storage Fee Fund (F258) and the Court Automation Fee Fund (F256) for FY21 were returned to the General Fund (F101).
- ↑ Increase of \$1.3 Million in Revenue due to a rebound from declines associated with COVID in FY20.

### ACCOMPLISHMENTS:

- ❖ Printing Services expenses decreased for the 4<sup>th</sup> consecutive year, down from \$14,307 for 2020 to a projected \$10,000 for 2021.
- ❖ Bank Service Charges decreased, down from \$3,640 in 2020 to a projected \$1,000 for 2021 due to negotiated temporary exemptions.
- ❖ Overtime Salaries and Wages are trending lower and projected to decrease from \$32,794 for 2020.

### GOALS:

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

**STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	134	132	134
Part Time	4	4	4

Full-Time	Count
Assistant Director of Finance	1
Assistant Supervisor	5
Business Manager	1
Circuit Court Clerk	1
Clerk Program Manager	1
Collections Clerk	1
Communications Coord	1
Court Services Representative	71
Court Services Specialist	30
Department Chief	3
Deputy Circuit Clerk	1
Director of Finance	1
IT Manager	2
IT System Analyst	1
Supervisor Court Clerk	10
Technical Writer/Educator	1
Trainer	3
<b>TOTAL</b>	<b>134</b>

**PERFORMANCE INFORMATION:**

Measurement	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual	CY2020 Actual	CY2021 Year-to-Date*
Civil Cases – New Filings	22,374	22,613	21,187	20,729	14,756	9,037
Civil Cases – Disposed	24,310	23,707	23,013	21,936	15,475	8,928
Criminal Cases – New Filings	8,140	7,211	6,486	6,597	4,728	1,964
Criminal Cases – Disposed	8,538	7,742	7,057	7,057	4,744	2,573
Juvenile Cases – New Filings	888	799	810	786	726	236
Juvenile Cases – Disposed	846	932	872	918	771	315
Traffic Cases – New Filings	106,698	104,488	98,656	94,907	60,595	31,032
Traffic Cases – Disposed	109,950	105,609	100,591	98,528	60,254	33,290

- ❖ Projections and targets for these activities are highly dependent on external entities, such as attorneys, the public, law enforcement agencies, the Courts, etc.
- ❖ FY2021 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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Clerk of the Circuit Court . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A43030	Fines Circuit Clerk	175,194	178,965	160,126	165,954	165,954	152,363	205,289	205,289
A43085	Drug Addiction Services Fine	1,125	600	270	300	300	81	73	73
A43087	Circuit Clerk Automatic Expungement	750	400	180	200	200	54	48	48
A43120	INTC - Interest County	299,302	309,609	271,211	318,360	318,360	266,650	429,595	429,595
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>476,371</b>	<b>489,574</b>	<b>431,787</b>	<b>484,814</b>	<b>484,814</b>	<b>419,149</b>	<b>635,005</b>	<b>635,005</b>
A46040	Annual Support Fee's	59,726	55,244	50,718	50,169	50,169	48,286	91,398	91,398
A46050	Docket Fees	2,081,212	1,262,043	46,612	47,677	47,677	38,318	23,989	23,989
A46060	Appearance Fees	347,299	193,054	75	-	-	-	-	-
A46070	Transcripts	275,738	282,186	192,439	215,092	215,092	187,405	204,752	204,752
A46080	Citations	56,115	68,935	28,265	32,480	32,480	26,330	17,180	17,180
A46090	Traffic Costs	1,156,815	2,536,532	3,437,810	3,545,607	3,545,607	2,969,670	4,002,505	4,002,505
A46100	Passports	78,795	80,080	32,725	34,428	34,428	50,365	63,980	63,980
A46110	Bond Forfeitures	385,488	349,023	209,896	232,086	232,086	548,535	702,915	702,915
A46120	Bond Fees	427,333	453,727	258,004	273,363	273,363	355,431	437,158	437,158
A46130	Jury Demand	197,579	195,120	185,971	197,132	197,132	141,513	192,338	192,338
A46140	Adoption Fees	1,600	850	2,250	2,250	2,250	1,500	3,000	3,000
A46150	Penalties	-	-	-	-	-	35	-	-
A46155	Specialty Court Fee	1,330	1,209	899	704	704	1,082	1,476	1,476
A46160	Court Security Fees	1,085,246	87,904	-	-	-	-	-	-
A46165	Therapeutic Intensive Monitoring Court Fee	8,556	8,551	4,893	7,027	7,027	5,639	7,255	7,255
A46395	Clerk Admin Fee	219,131	283,802	265,811	260,543	260,543	212,466	276,159	276,159
A46405	Single Drug Test Fee	602	615	275	275	275	300	300	300
A46406	Multiple Drug Test Fee	-	-	-	-	-	166	332	332
A46440	Urine Analysis Test	142,593	142,611	115,709	122,731	122,731	98,139	130,977	130,977
A46455	Domestic Battery Fine - Circuit Clerk	45	49	14	100	100	9	12	12
A46520	DNAC	3,253	3,732	2,222	2,292	2,292	1,655	2,400	2,400
A46730	Northern Illinois Crime Lab	1,517	-1,061	501	-	-	-956	-	-
A46735	Crime Lab Clerk Fee	2,751	2,018	922	1,080	1,080	622	737	737
A46780	County Trauma Center	6,670	6,629	1,869	1,976	1,976	876	1,301	1,301
A46790	Domestic Violence	455	18	328	533	533	1,875	2,836	2,836
A46800	Alias Search Fees	30,561	25,735	17,456	20,487	20,487	13,891	17,600	17,600
A46810	Records Search Fees	9,702	10,572	8,280	8,510	8,510	8,118	9,192	9,192
A46820	Expungement Fees	29,861	27,145	22,576	25,142	25,142	18,263	23,825	23,825
A46940	DUI Fund -State Police	-	536	-52	-	-	-483	-	-
A46950	DUI Fund - County	10	62	26	100	100	44	82	82
A46977	Prison Review - State	3,713	-2,982	-580	-	-	-152	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>6,613,693</b>	<b>6,073,941</b>	<b>4,885,912</b>	<b>5,081,783</b>	<b>5,081,783</b>	<b>4,728,940</b>	<b>6,213,699</b>	<b>6,213,699</b>
A49920	Transfers From Other Funds	22,736	-22,736	-	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>22,736</b>	<b>22,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	6,367	6,316	5,396	5,084	5,084	2,749	4,410	5,084
A48060	Dependent Children Parents	2,950	1,772	368	368	368	4	-	-
A48070	Postage Charges	20,040	18,582	18,845	25,594	25,594	25,643	31,540	31,540
A48080	Surcharge On Fines	37,644	29,917	7,140	7,461	7,461	3,082	4,751	4,751
A48085	Percentage on TR CV Cases - County	755,143	510,843	66,501	72,429	72,429	31,189	51,437	51,437
A49910	All Other Miscellaneous Revenue	256	525	-	-	-	50	100	100
<b>AHM</b>	<b>Miscellaneous</b>	<b>822,400</b>	<b>567,955</b>	<b>98,250</b>	<b>110,936</b>	<b>110,936</b>	<b>62,717</b>	<b>92,238</b>	<b>92,912</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>7,935,200</b>	<b>7,108,734</b>	<b>5,415,949</b>	<b>5,677,532</b>	<b>5,677,532</b>	<b>5,210,806</b>	<b>6,940,942</b>	<b>6,941,616</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Clerk of the Circuit Court . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	5,497,552	5,916,949	6,193,755	6,208,711	6,193,711	4,710,714	6,508,569	6,671,284
A51120	Permanent PT Salaries/Wages	31,944	53,063	58,245	64,129	64,129	32,025	52,186	53,491
A51135	Payroll Contingency	-	-	-	-189,000	-189,000	-	-	-237,000
A51140	Overtime Salaries And Wages	18,030	32,344	34,339	32,344	32,344	38,486	33,259	34,091
A51180	Special Pay	3,800	4,207	4,071	-	-	2,706	-	-
A51200	Temporary PT Salaries/Wages	400	3,473	-	-	-	-	-	-
A51210	Performance Appraisals	125,753	1,250	-	-	-	2,196	-	-
A51220	Vacation payout	8,917	6,351	11,872	-	-	17,380	-	-
A51230	Sick Payout	-	2,262	-	-	-	5,845	-	-
A51240	Opt Out Premium	28,153	18,865	21,531	28,500	28,500	15,391	21,000	21,000
A51310	Cell Phone Allowance	-	-	351	-	-	1,889	6,720	6,720
<b>AH5X Personnel</b>		<b>5,714,549</b>	<b>6,038,764</b>	<b>6,324,165</b>	<b>6,144,684</b>	<b>6,129,684</b>	<b>4,826,631</b>	<b>6,621,734</b>	<b>6,549,586</b>
A61010	Office Supplies	19,212	15,155	11,508	-	-	-	11,500	11,500
A61020	Computer Supplies	24,436	-	1,449	-	-	-	1,400	1,400
A61030	Books Manuals And Periodicals	488	506	-	-	-	-	-	-
A61040	Operational Supplies	89,590	83,580	99,349	-	-	-	129,920	129,920
A65090	Gasoline	832	854	543	-	-	-	600	600
<b>AH6X Commodities</b>		<b>134,558</b>	<b>100,095</b>	<b>112,849</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143,420</b>	<b>143,420</b>
A74080	H/L/D Employee Benefits	1,442,504	1,528,305	1,650,248	1,576,157	1,576,157	1,468,438	1,901,064	1,738,222
A74100	Retirement Benefits/FICA	417,442	441,686	460,475	468,053	468,053	350,482	506,623	504,938
A74110	Retirement Benefits/IMRF	549,880	459,224	578,271	582,257	582,257	433,708	507,947	506,296
<b>AH74X Benefits</b>		<b>2,409,826</b>	<b>2,429,215</b>	<b>2,688,993</b>	<b>2,626,467</b>	<b>2,626,467</b>	<b>2,252,628</b>	<b>2,915,634</b>	<b>2,749,456</b>
A71150	Consultants	29,205	-	-	-	-	-	-	-
A71220	Computer Services	360	-	-	-	-	-	-	-
A71230	Software & Online Services	-	424	1,296	-	-	-	1,348	1,348
A71450	Mileage Reimbursement	3,402	2,594	978	-	-	-	8,500	8,500
A71470	Employee Relations	3,069	3,359	106	-	-	-	3,450	3,450
A71500	Trips And Training	20,324	11,192	8,066	-	15,000	1,847	17,000	17,000
A71810	Dues And Subscriptions	3,551	3,513	3,829	1,988	1,988	2,443	2,500	2,500
A71840	Publications & Legal Notices	179	-	-	-	-	-	-	-
A71850	Advertising	2,643	265	862	-	-	-	1,500	1,500
A71950	Cellular Phones	1,278	1,234	1,354	-	-	-	1,500	1,500
A71955	Cell Phone Allowance	360	360	30	-	-	-	-	-
A71970	Courier Services	18,049	12,476	21,340	-	-	-	25,241	25,241
A72210	Motor Vehicle Maintenance & Repairs	489	629	109	-	-	-	500	500
A72260	Office Equip Maintenance And Repairs	11,921	11,669	5,469	-	-	-	24,490	24,490
A72510	Building Rentals	20,536	9,583	231	-	-	-	-	-
A72520	Record Storage	4,652	15,326	1,101	-	-	-	1,500	1,500
A72530	Equipment Rental	15,982	22,409	21,663	-	-	-	25,000	25,000
A72815	Bank Service Charges	70	893	3,640	-	-	-	6,000	6,000
A72830	Printing Services	30,504	28,411	14,307	-	-	-	20,000	20,000
A79940	Miscell Contractual Services	2,925	2,700	2,475	-	-	-	4,200	4,200
A79950	All Other Miscellaneous	1,174	581	326	-	-	-	1,500	1,500
<b>AH7X Contractuals</b>		<b>170,674</b>	<b>127,617</b>	<b>87,181</b>	<b>1,988</b>	<b>16,988</b>	<b>4,290</b>	<b>144,229</b>	<b>144,229</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Clerk of the Circuit Court . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
AHEX	Total Expenses	8,429,606	8,695,691	9,213,189	8,773,139	8,773,139	7,083,550	9,825,017	9,586,691

## Law and Judicial Committee

# Circuit Courts

**DEPARTMENT PURPOSE:** The Nineteenth Judicial Circuit Court is an independent and empowered branch of government providing a fair and responsive system of justice while protecting rights and liberties, upholding and interpreting the law, and 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,156,197	5,193,868	5,465,308	6,401,069	1,207,201	23%
A46X Charges for Services	294,578	344,200	344,200	396,700	52,500	15%
A49X Transfers	609,000	532,500	532,500	0	(532,500)	-100%
AHM Miscellaneous	61,350	60,500	60,500	60,500	0	0%
<b>AH4X Total Revenue</b>	<b>5,121,125</b>	<b>6,131,068</b>	<b>6,402,508</b>	<b>6,858,269</b>	<b>727,201</b>	<b>12%</b>
AH5X Personnel	10,405,013	10,485,568	10,493,724	10,831,080	345,512	3%
AH6X Commodities	54,727	64,304	65,254	94,000	29,696	46%
AH74X Benefits	3,839,404	4,062,796	4,062,796	4,110,567	47,771	1%
AH7X Contractuals	899,799	1,196,410	1,548,306	1,056,006	(140,404)	-12%
AH8X Capital Expenditures	11,607	0	3,000	0	0	0%
<b>AH8X Total Expenses</b>	<b>15,210,551</b>	<b>15,809,078</b>	<b>16,173,080</b>	<b>16,091,653</b>	<b>282,575</b>	<b>2%</b>

### BUDGET HIGHLIGHTS:

- ↑ Revenue increased due to an increase in Intergovernmental Revenue associated with increased Salary Reimbursement from the State which off sets the decrease in Transfers due to adjustments made based upon review of allowable uses in the Probation Services Fund.
- ↑ Commodities increased by \$29,696 largely due to items from the Probation Service Fee that were adjusted based upon review of allowable uses with the largest increase being in 61020 – Computer supplies.
- ↓ Contractuals decreased by \$140,404 with the largest decrease being in 79940 – Miscell Contractual Services. Most of the expenses were moved into other contractual lines better suited to the expenditure.

### ACCOMPLISHMENTS:

- ❖ Expanded wireless connectivity to all court facilities.
- ❖ Continued to provide ZOOM remote court, remote viewing capability for public.
- ❖ Continued to utilize remote bond court appearances for police agencies to reduce transport costs and security issues.
- ❖ Continued to make available ZOOM stations for the public in Law Library and conference rooms to provide for litigants to access their remote court hearing.
- ❖ Initiated the use of technology in courtrooms to accommodate Hybrid Court Hearings, allowing litigants and attorneys to appear either remotely or in-person for the same hearing.
- ❖ Collaborated with County IT to transition all court staff and facilities to Microsoft Teams from the Mitel phone system.
- ❖ Continued to collaborate with justice partners on the development of new Integrated Case Management System (ICMS).
- ❖ Juvenile Probation and Detention Services:
  - Received the final report from a \$14,600 Illinois Redeploy Planning Grant and received recommendations on alternatives to Illinois Department to Juvenile Justice commitments.
  - All employees of the Juvenile Division participated in Real Colors team building training.
  - Trained Juvenile Offices in EPICS-II

- Participated in Training of Trainers for EPICS-II
- ❖ Implemented a Chat feature to the court's website to better assist users during the pandemic.
- ❖ Obtained a \$20,000 grant from Access to Justice Commission to continue supporting the in support of the Self-Represented Litigant Coordinator and assist the Eviction Mediation Program.
- ❖ Built a private office in the Law Library for meeting with Self-Represented Litigants.
- ❖ Established Eviction and Foreclosure Help Desks to assists tenants and homeowners in crisis during the pandemic.
- ❖ Eliminated \$60,000/year contract with outside agency for the Residential Mortgage Foreclosure Mediation Program by transitioning services to existing court staff.
- ❖ Psychological Services staff and the PREA Coordinator jointly provided Shield of Care Training to all Juvenile Detention and FACE-IT Program staff. Shield of Care is an 8-hour, research-informed curriculum that teaches juvenile justice staff strategies to prevent suicide in a correctional facility environment.
- ❖ Psychological Services staff implemented Structured Psychotherapy for Adolescents Responding to Chronic Stress (SPARCS) Group within the FACE-IT Program.
- ❖ Psychological Services staff implemented remote group testing opportunities for probationers.
- ❖ Adult Probation:
  - Trained ten officers in EPICS II
  - Implemented PSA Risk assessment
  - Utilized Zoom for remote client-contacts, court appearances and cognitive behavioral therapy groups.
  - Provided PSA training to staff, judges and stakeholders.
  - Launched programming for pretrial and probation violators as alternative to revocations and jail.
- ❖ Upgraded Jury software system to enhance remote services to jurors and improve jury management.
- ❖ Successfully conducted a 6-person civil jury trial via Zoom.
- ❖ Produced and delivered an updated Jury Orientation Video.

#### **GOALS:**

- ❖ Assist the Judiciary in planning for permanent and ongoing use of remote and hybrid court hearings.
- ❖ Implement the use of Electronic Court Reporting in the Court Tower and at Juvenile.
- ❖ Assist crime victims and local organizations that assist crime victims with awards from the Crime Victim's Services Fund.
- ❖ Continue to seek additional grant funding where appropriate.
- ❖ Juvenile Probation and Detention Services:
  - Plan campus facility renovation and/or improvements.
  - Continued to train Juvenile Counselors and Juvenile Probation Officers, in EPICS-II.
- ❖ Adult Probation
  - Train additional staff in Epics II
  - Enhance Court reminder system
  - Continue participation in virtual contact study
  - Continue transition to Automon CMS for Pretrial and PSC's
- ❖ Psychological Services will implement anger management groups within secure detention.
- ❖ Psychological Services will continue to enhance remote psychological testing for probationers.
- ❖ Psychological Services will train additional staff in domestic violence assessment and treatment.
- ❖ Revise and develop new court forms and orders to meet new demands / procedures.
- ❖ ICMS project - continue development of new CMS and Go-Live with new system in April of 2022.



## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	154	154	154
Part Time	7	7	7

Full-Time	Count
Accountant III	1
Administrative Assistant	9
Assistant Director	4
Associate Network Systems Engineer	1
Case Manager/Counselor III	1
Executive Assistant	6
Interpreter	2
Interpreter Supervisor	1
Jury Coord	1
Lab Clerk	1
Office Manager	2
Probation Officer	26
Research Analyst	1
Staff Psych	3
System Engineer	2
Technical Services Specialist	1
Unit Manager	11
Assistant Probation Officer	5
Director	4
Executive Director	1
IT Service Tech	1
Judicial Assistant	3
Lead HR Generalist	1
Principal Assistant Attorney	1
Principal Probation Officer/Therapist	1
Principal Probation Officer	42
Principal Research Analyst	2
Self-Represented Litigant Coordinator	1
Senior Assistant Attorney	2
Senior Probation Officer / Therapist	1
Senior Probation Officer	16
<b>TOTAL</b>	<b>154</b>

## PERFORMANCE INFORMATION:

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projection	FY2022 Estimate
Court Clearance Rates	99.1%	99%	101.1%	101%	102%	100%
Interpreter Services – Number of Cases	34,624	33,398	34,100	29,100	35,400	35,400
Juror Satisfaction Rating	94.2%	93.3%	92%	93%	94%	94%
Adult Pretrial Services Investigations	4,769	3,827	2,949	2,924	3,100	3,100
Adult Pretrial Services Caseload	2,994	2,605	2,338	1,895	2,200	2,400
Adult Probation Caseload	6,067	5,570	6,017	5,284	5,500	5,500
Adult Probation Treatment Completed Rate	69.0%	69%	69%	77%	75%	75%
Adult Public Service Hours Successfully Completed	209,573	172,842	159,515	96,779	130,000	140,000
Psychological Services Assessments Completed	613	552	517	265	300	400
Client Satisfaction Rating – Adult Probation Services	n/a	>80%	n/a	n/a	n/a	80%

- ❖ *Many projections for FY2021 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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Circuit Courts F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45280	Salary Reimbursement	3,698,687	3,922,444	3,953,385	5,153,868	5,153,868	2,906,156	6,361,069	6,361,069
A45330	Grants - Other	-	-	-	-	3,000	3,000	-	-
A45340	Other Federal Funds	310,104	50,478	32,786	-	27,093	29,715	-	-
A45350	Other State Funds	339,261	362,361	170,026	40,000	281,348	166,967	40,000	40,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>4,348,051</b>	<b>4,335,283</b>	<b>4,156,197</b>	<b>5,193,868</b>	<b>5,465,308</b>	<b>3,105,838</b>	<b>6,401,069</b>	<b>6,401,069</b>
A46155	Specialty Court Fee	233,320	225,822	142,023	180,000	180,000	117,890	180,000	180,000
A46157	Drug Court Fee	113,909	90,890	22,258	-	-	9,476	12,500	12,500
A46337	Foreclosure Mediation Fees	151,250	153,875	68,500	150,000	150,000	21,875	150,000	150,000
A46390	Court System Fee	322,314	229,075	53,253	-	-	27,653	40,000	40,000
A46392	Probation - Public Service Conversion Fee	3,163	1,225	1,418	1,200	1,200	2,330	1,200	1,200
A46440	Urine Analysis Test	5,408	3,334	1,627	3,000	3,000	831	3,000	3,000
A46850	All Other Charges For Services	12,005	13,461	5,499	10,000	10,000	6,825	10,000	10,000
<b>A46X</b>	<b>Charges for Services</b>	<b>841,369</b>	<b>717,682</b>	<b>294,578</b>	<b>344,200</b>	<b>344,200</b>	<b>186,880</b>	<b>396,700</b>	<b>396,700</b>
A49920	Transfers From Other Funds	489,680	668,000	609,000	532,500	532,500	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>489,680</b>	<b>668,000</b>	<b>609,000</b>	<b>532,500</b>	<b>532,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48095	Reimbursements from Attorneys	1,204	237	1,166	500	500	200	500	500
A49910	All Other Miscellaneous Revenue	75,034	57,031	60,184	60,000	60,000	527	60,000	60,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>76,238</b>	<b>57,267</b>	<b>61,350</b>	<b>60,500</b>	<b>60,500</b>	<b>727</b>	<b>60,500</b>	<b>60,500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,755,339</b>	<b>5,778,232</b>	<b>5,121,125</b>	<b>6,131,068</b>	<b>6,402,508</b>	<b>3,293,445</b>	<b>6,858,269</b>	<b>6,858,269</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Circuit Courts F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	9,672,684	9,739,410	10,009,802	10,365,322	10,373,478	7,597,565	10,448,488	10,709,701
A51120	Permanent PT Salaries/Wages	171,831	134,089	165,483	162,146	162,146	110,744	188,128	192,831
A51135	Payroll Contingency	-	-	-	-87,000	-87,000	-	-	-116,000
A51140	Overtime Salaries And Wages	6,705	7,023	4,129	3,500	3,500	3,713	3,605	3,695
A51160	Holiday Pay	2,370	2,010	1,997	-	-	1,148	-	-
A51180	Special Pay	23,741	24,448	57,352	25,100	25,100	19,071	25,853	25,853
A51200	Temporary PT Salaries/Wages	14,555	9,006	15,665	-	-	5,966	-	-
A51210	Performance Appraisals	1,248	1,683	7,468	-	-	6,597	-	-
A51220	Vacation payout	66,500	53,024	75,869	-	-	123,331	-	-
A51230	Sick Payout	14,313	32,679	51,141	-	-	43,024	-	-
A51240	Opt Out Premium	15,461	13,615	15,636	16,500	16,500	11,017	15,000	15,000
A51310	Cell Phone Allowance	-	-	469	-	-	416	-	-
<b>AH5X Personnel</b>		<b>9,989,408</b>	<b>10,016,987</b>	<b>10,405,013</b>	<b>10,485,568</b>	<b>10,493,724</b>	<b>7,922,594</b>	<b>10,681,074</b>	<b>10,831,080</b>
A61010	Office Supplies	11,916	9,794	5,837	9,679	9,679	3,110	14,000	14,000
A61020	Computer Supplies	141	1,869	2,291	3,000	3,000	-	23,000	23,000
A61030	Books Manuals And Periodicals	9,208	16,098	24,996	17,000	17,000	25,124	20,000	20,000
A61040	Operational Supplies	45,530	34,811	21,578	34,525	35,475	21,915	36,500	36,500
A65090	Gasoline	50	101	25	100	100	-	500	500
<b>AH6X Commodities</b>		<b>66,843</b>	<b>62,672</b>	<b>54,727</b>	<b>64,304</b>	<b>65,254</b>	<b>50,150</b>	<b>94,000</b>	<b>94,000</b>
A74060	Health Premiums	-	-	-	-	-	156	-	-
A74080	H/L/D Employee Benefits	2,068,519	2,069,009	2,131,945	2,267,444	2,267,444	1,920,090	2,454,758	2,454,758
A74100	Retirement Benefits/FICA	727,729	731,417	756,955	800,621	800,621	577,648	814,645	826,813
A74110	Retirement Benefits/IMRF	956,216	762,441	950,505	994,731	994,731	718,456	816,777	828,996
<b>AH74X Benefits</b>		<b>3,752,464</b>	<b>3,562,867</b>	<b>3,839,404</b>	<b>4,062,796</b>	<b>4,062,796</b>	<b>3,216,350</b>	<b>4,086,180</b>	<b>4,110,567</b>
A71115	Judges of Elections	-	-	-	-	-	200	-	-
A71120	Interpreters	123,955	175,355	76,255	140,500	140,500	53,853	145,500	145,500
A71130	Court Reporters	10,116	17,032	7,495	15,000	15,000	9,962	15,000	15,000
A71140	Legal Services	200,521	193,054	134,367	180,000	207,093	121,546	299,630	299,630
A71150	Consultants	-	6,800	7,650	-	6,800	5,950	-	-
A71220	Computer Services	39,891	41,101	42,362	45,000	45,000	28,588	50,711	50,711
A71230	Software & Online Services	33,946	34,999	34,999	40,000	40,000	11,637	42,500	42,500
A71330	Medical Fees	15,376	23,262	6,417	20,000	20,000	6,547	20,000	20,000
A71445	Moving Expense Reimbursement	1,465	-	5,575	-	-	-	-	-
A71450	Mileage Reimbursement	406	166	79	200	200	18	200	200
A71470	Employee Relations	3,639	4,813	5,118	1,550	1,550	2,060	10,000	10,000
A71500	Trips And Training	17,600	46,216	-6,663	25,000	29,600	4,284	33,000	33,000
A71810	Dues And Subscriptions	15,065	18,109	14,466	15,960	15,960	14,204	16,035	16,035
A71840	Publications & Legal Notices	8,577	6,975	5,236	9,000	9,000	2,874	9,000	9,000
A71950	Cellular Phones	407	456	456	-	310	266	-	-
A71955	Cell Phone Allowance	660	550	-	-	-	-	-	-
A71960	Data/Telecommunications	-	-	-	-	-	-	21,780	21,780
A72020	Investigative Expense	713	1,538	-	2,000	2,000	4,000	2,000	2,000
A72040	Adult Residential Treatment	555,886	601,412	199,130	140,000	366,438	167,272	-	-
A72210	Motor Vehicle Maintenance & Repairs	114	-	-	200	200	-	1,200	1,200

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Circuit Courts F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	-	2,000	2,000
A72280	Equipment Maintenance	677	967	713	1,000	1,000	-	1,000	1,000
A72520	Record Storage	5,822	5,966	5,943	6,000	6,000	4,862	6,000	6,000
A72530	Equipment Rental	21,247	25,637	25,722	27,000	27,000	23,226	27,250	27,250
A72820	Postage	843	289	97	300	300	99	300	300
A72830	Printing Services	17,727	18,864	10,451	15,000	15,000	7,254	15,000	15,000
A72870	Contract Providers - Other	203,847	-	-	-	-	-	-	-
A72910	Jurors Fees	156,716	180,866	72,129	190,000	190,000	40,268	190,000	190,000
A72960	Witness Fees	33,332	4,820	15,975	20,000	20,000	-	20,000	20,000
A73020	Dependent Children.	118,048	39,440	59,446	125,000	125,000	20,054	125,000	125,000
A79940	Miscell Contractual Services	133,922	179,445	163,330	152,700	237,341	116,187	2,700	2,700
A79950	All Other Miscellaneous	47,039	22,119	13,052	25,000	27,015	8,444	200	200
<b>AH7X</b>	<b>Contractuals</b>	<b>1,767,557</b>	<b>1,650,250</b>	<b>899,799</b>	<b>1,196,410</b>	<b>1,548,306</b>	<b>653,655</b>	<b>1,056,006</b>	<b>1,056,006</b>
A84060	Furniture And Office Equipment	-	-	4,656	-	-	-	-	-
A84100	Miscellaneous Equipment	-	2,048	6,952	-	3,000	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>2,048</b>	<b>11,607</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>15,576,272</b>	<b>15,294,824</b>	<b>15,210,551</b>	<b>15,809,078</b>	<b>16,173,080</b>	<b>11,842,749</b>	<b>15,917,260</b>	<b>16,091,653</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	17,758	36,000	36,000	15,000	(21,000)	-58%
A49X Transfers	589,801	0	0	0	0	0%
AHM Miscellaneous	11,639	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>619,197</b>	<b>36,000</b>	<b>36,000</b>	<b>15,000</b>	<b>(21,000)</b>	<b>-58%</b>
AH5X Personnel	1,102,110	1,244,999	1,244,999	1,333,878	88,879	7%
AH6X Commodities	44,607	30,000	30,000	80,000	50,000	167%
AH74X Benefits	386,049	445,366	445,366	419,575	(25,791)	-6%
AH7X Contractuals	507,776	119,300	119,300	144,375	25,075	21%
<b>AH6X Total Expenses</b>	<b>2,040,542</b>	<b>1,839,665</b>	<b>1,839,665</b>	<b>1,977,828</b>	<b>138,163</b>	<b>8%</b>

### BUDGET HIGHLIGHTS:

- ↓ 45335 – Grants – Nonprofit decreased by \$11,000 due to elimination of the cadaver dog grant.
- ↑ 61040 – Operational Supplies moved from Coroner Fees fund to general fund to maintain the health of the Fees fund and increased by \$10,000 to reflect the average spend.
- ↑ 72890 – Body Removal Service increased by \$30,000 to reflect increased body removal numbers.

### ACCOMPLISHMENTS:

- ❖ Successfully decommissioned the refrigerated trailers and airport hangar that was implemented due to the COVID-19 Pandemic.
- ❖ The Coroner's Office has been working to establish/re-establish partnerships with various agencies and organizations throughout the county. These include but are not limited to the Lake County Opioid Initiative, the Lake County Suicide Prevention Task Force, Live4Lali, the Coalition for Healthy Communities and the Youth Advisory Board.
- ❖ Worked with Lake County Human Resources to establish a review process for Coroner's Office employees which has not been a standard practice for several years.
- ❖ Established policy and procedures for Deputy Coroner's to maintain a minimum 80% case closure rate within 60 days of the start of the investigation.
- ❖ Worked with community partners to provide care boxes including various comfort items and bi-lingual support services brochures. These boxes and the contents are at no cost to Lake County and provide families of Suicide Victims basic care items and valuable resources.
- ❖ Working directly with Lake County Budget and Purchasing Offices, a review of the contract and services provided by Superior Ambulance Company was started. As a result of increased response times a secondary vendor was identified and has been secured.
- ❖ Established a partnership with the organization Missing Pieces. Missing Pieces partners with Chicagoland organizations to support people after a child dies. Following the death of a child, The Lake County Coroner's Office submits a referral to Missing Pieces who then reach out to the family and provide them with a multitude of resources. To date the Lake County Coroner's Office has submitted 9 referrals since the partnership was formed.

## GOALS:

- ❖ Continue to work with Facilities to secure a new building in line with the needs of the office and the CIP.
- ❖ Continue and enhance engaging in public outreach by partnering with external resources to place an emphasis on harm and fatality reduction.
- ❖ Continue to expand the Coroner's Office involvement with survivor support resources and services.
- ❖ Assure that all staff receive Crisis Intervention Team (CIT) Training.
- ❖ Maintain accreditation through the International Association of Coroners and Medical Examiners.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	13	15	15
Part Time	1	0	0

Full-Time	Count
Coroner	1
Senior Deputy Coroner	1
Forensic Toxicologist	1
Deputy Coroner	7
Admin Clerk	2
Chief Deputy Coroner	1
Autopsy Tech/ Clerk	1
Forensic Pathologist	1
<b>TOTAL</b>	<b>15</b>

## PERFORMANCE INFORMATION:

Measurements	FY1992 Actual	FY2002 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual
Deaths Investigated	2,243	3,352	4,967	4,974	5,097	5,957
Autopsies Completed	171	187	280	364	396	556
Cremation Permits Issued	937	1,365	2,884	2,984	3025	3,729
Coroner's Cases	n/a	n/a	450	512	513	681

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

County Coroner\_35X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45330	Grants - Other	-	10,800	-	-	-	-	-	-
A45335	Grants - Nonprofit	12,000	-	6,800	11,000	11,000	-	-	-
A45400	Revenue From Other Government Bodies	4,477	2,000	10,958	25,000	25,000	4,859	15,000	15,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>16,477</b>	<b>12,800</b>	<b>17,758</b>	<b>36,000</b>	<b>36,000</b>	<b>4,859</b>	<b>15,000</b>	<b>15,000</b>
A46010	Fees	2,542	2,128	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>2,542</b>	<b>2,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	-	-	589,801	-	-	-	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>589,801</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	193	26,644	11,639	-	-	25	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>193</b>	<b>26,644</b>	<b>11,639</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>19,212</b>	<b>41,572</b>	<b>619,197</b>	<b>36,000</b>	<b>36,000</b>	<b>4,884</b>	<b>15,000</b>	<b>15,000</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Coroner\_35X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	782,149	869,692	937,743	1,157,749	1,157,749	920,222	1,191,651	1,239,317
A51120	Permanent PT Salaries/Wages	14,805	14,937	20,230	-	-	69	-	-
A51140	Overtime Salaries And Wages	80,009	37,420	67,666	25,750	25,750	11,981	26,438	27,495
A51141	Call Out Wages	-	72,151	74,919	60,000	60,000	54,067	61,602	64,066
A51160	Holiday Pay	-	-	-	-	-	475	-	-
A51180	Special Pay	-	-	-	-	-	1,952	-	-
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	1,696	-	-
A51220	Vacation payout	5	336	-	-	-	17,458	-	-
A51230	Sick Payout	-	-	-	-	-	11,652	-	-
A51240	Opt Out Premium	519	1,154	1,554	1,500	1,500	2,312	3,000	3,000
<b>AH5X Personnel</b>		<b>877,486</b>	<b>995,690</b>	<b>1,102,110</b>	<b>1,244,999</b>	<b>1,244,999</b>	<b>1,021,884</b>	<b>1,282,691</b>	<b>1,333,878</b>
A61010	Office Supplies	271	2,000	-	-	-	-	-	-
A61020	Computer Supplies	-	-	2,160	-	-	-	-	-
A61040	Operational Supplies	5,193	3,000	8,058	-	-	-600	35,000	35,000
A62010	Medical Supplies	-	-	210	-	-	-	-	-
A65020	Laboratory Supplies	18,529	24,035	34,179	30,000	30,000	22,429	45,000	45,000
<b>AH6X Commodities</b>		<b>23,993</b>	<b>29,035</b>	<b>44,607</b>	<b>30,000</b>	<b>30,000</b>	<b>21,829</b>	<b>80,000</b>	<b>80,000</b>
A74080	H/L/D Employee Benefits	161,973	173,030	203,351	246,438	246,438	176,769	231,966	231,966
A74100	Retirement Benefits/FICA	64,627	73,392	80,978	88,683	88,683	73,384	91,397	93,682
A74110	Retirement Benefits/IMRF	82,570	74,862	101,720	110,245	110,245	87,636	91,636	93,927
<b>AH74X Benefits</b>		<b>309,170</b>	<b>321,284</b>	<b>386,049</b>	<b>445,366</b>	<b>445,366</b>	<b>337,789</b>	<b>414,999</b>	<b>419,575</b>
A71310	Laboratory Fees	70,781	53,519	81,877	-	-	-	-	-
A71330	Medical Fees	259,000	310,494	301,808	15,000	15,000	3,040	10,000	10,000
A71470	Employee Relations	-	134	-	300	300	-	375	375
A71500	Trips And Training	5,600	7,581	13,018	-	-	-	-	-
A71625	Burial/Cremation Services	2,479	3,375	10,025	14,000	14,000	10,160	14,000	14,000
A71810	Dues And Subscriptions	-	-	40	-	-	-	-	-
A72520	Record Storage	-	350	-	-	-	-	-	-
A72890	Body Removal Service	95,000	80,500	101,008	90,000	90,000	73,577	120,000	120,000
<b>AH7X Contractuals</b>		<b>432,860</b>	<b>455,952</b>	<b>507,776</b>	<b>119,300</b>	<b>119,300</b>	<b>86,777</b>	<b>144,375</b>	<b>144,375</b>
<b>AH7X Total Expenses</b>		<b>1,643,510</b>	<b>1,801,960</b>	<b>2,040,542</b>	<b>1,839,665</b>	<b>1,839,665</b>	<b>1,468,278</b>	<b>1,922,065</b>	<b>1,977,828</b>

## Financial and Administrative Committee

# County Administrator

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

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,386,680	1,525,000	1,525,000	1,430,000	(95,000)	-6%
A45X Intergovernmental	631,571	430,000	80,000	230,000	(200,000)	-47%
AHM Miscellaneous	1,900	1,863	1,863	154,643	152,780	8,200%
<b>AH4X Total Revenue</b>	<b>2,020,152</b>	<b>1,956,863</b>	<b>1,606,863</b>	<b>1,814,643</b>	<b>(142,220)</b>	<b>-7%</b>
AH5X Personnel	1,949,122	1,838,015	1,836,452	2,116,550	278,535	15%
AH6X Commodities	14,248	18,900	12,100	123,300	104,400	552%
AH74X Benefits	511,562	484,909	484,837	595,717	110,808	23%
AH7X Contractuals	404,258	759,578	624,739	1,171,975	412,397	54%
AH8X Capital Expenditures	2,984	0	0	3,000	3,000	0%
<b>AH8X Total Expenses</b>	<b>2,882,174</b>	<b>3,101,402</b>	<b>2,958,129</b>	<b>4,010,542</b>	<b>909,140</b>	<b>29%</b>

### BUDGET HIGHLIGHTS:

- ❖ The Support Services Division has been included in the Communications Budget accounting for the large increase in all expense categories and the four additional employees. The FAS budget will be reduced in accordance with the CAO budget increase.
- ❖ Reclassified the Justice Coordinator position to a Freedom of Information Act Coordinator position.
- ❖ Reclassified existing position to an Operations and Program Coordinator position.
- ⬇ Revenue from Licenses and Permits is decreased by \$95,000 due to the trend in decreasing Cable Fees and ATT&T Support PEG.
- ⬇ Intergovernmental revenues are decreased by \$210,000 due to the movement of the MacArthur Grant to the Sheriff's office.

### 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. Led implementation of the approved plan including expending \$121.5 million of funding.
- ❖ Led staff efforts to dissolve the Lake Bluff Mosquito Abatement District.
- ❖ Led the redrafting of the Ethics & Conduct Code establishing the independent Ethics Commission of Lake County. Managed appointment process for the Commission members and leading in the efforts to setup the Commission.
- ❖ Led County's Census 2020 / Complete Count initiative which is directly supporting reapportionment efforts.
- ❖ Supported 2021-22 Board Reorganization planning and implementation.

## **EMERGENCY MANAGEMENT AGENCY**

- ❖ Emergency Operations Center (EOC) activated since March 15, 2020 for COVID-19. Responded to over 200 formal Requests for Resources (RFRs) or Requests for Information (RFIs).
- ❖ Submitted an approved Lake County Emergency Operations Plan (LCEOP), EMA Continuity of Operations Plan (COOP), EMA Continuity of Government Plan (COG), Recovery Plan, and After-Action Report to achieve accreditation status.
- ❖ Participated in 6 exercises, conducted 6 formal trainings, and participated in 2 outreach events.
- ❖ Distributed over 2.4 million items of Personal Protective Equipment (PPE) and supplies to over 400 organizations in the community and distributed a total of 4.32 million items throughout the COVID-19 pandemic. Executed the move of over 152 pallets of items and standing up of a PPE warehouse for the next 2 years, as well as continuing to maintain a 60-day stockpile of PPE and supplies.
- ❖ Reviewed Emergency Operations Plans for 11 municipalities and one 1 faith-based organization.
- ❖ Over 1,200 hours volunteer hours conducted by EMA Volunteers on COVID-19 operations, EOP reviews, PPE distribution, exercises, outreach, and other important activities.

## **COMMUNICATIONS DIVISION**

- ❖ Established and refined capability for remote / virtual Lake County Board and Committee meetings to meet requirements in statute and numerous emergency declarations.
- ❖ Produced numerous Virtual Town Hall and public engagement meetings.
- ❖ Worked in collaboration with Planning, Building and Development and the Division of Transportation to create public engagement websites and input forms for ongoing projects, garnering thousands of responses.
- ❖ Supported the Joint Information Center during the height of the vaccine rollout by creating news releases, infographics, flyers, stories, signage, and much more.

## **GOALS:**

### **CAO**

- ❖ Lead County American Rescue Plan Act (ARPA) planning and execution.
- ❖ Execute County's Strategic Plan to include defined workplans and regular reporting of progress.
- ❖ With partners, complete review of Unified-EMA MOU, get new / updated MOU signed.
- ❖ 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.
- ❖ Build better, more efficient staff processes and procedures.

## **EMERGENCY MANAGEMENT AGENCY**

- ❖ Create a long-term logistics plan for EMA, as well as create a map visualizing PPE and supply distribution throughout the County.
- ❖ Execute a robust training plan for Emergency Operation Staff and partners, resulting in at least 4 training sessions and at least four exercises.
- ❖ Continue support of County whole-of-government COVID recovery and relief efforts.
- ❖ Support Phase 2 and 3 planning efforts for new EOC, 911, and ETSB facility.
- ❖ Complete 3 plans (flood, pandemic, other) in Veoci for use during emergencies, complete with automated forms (call taker forms, resource request forms), dashboards, and workflows.
- ❖ Create an EOC Operations Manual with checklists, guides, and other tools to assist when operating functions in the EOC.

## **COMMUNICATIONS DIVISION**

- ❖ Lead ARPA communications and engagement plan.
- ❖ Redesign Lake County's website – lakecountyil.gov.
- ❖ Create and implement LCTV infrastructure maintenance/replacement.
- ❖ Review and upgrade County FOIA program; standardize staff processes and procedures.
- ❖ Work in conjunction with EMA and HR to develop internal emergency communication processes and procedures

**STAFFING SUMMARY:****STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	20	18	22
Part Time	7	4	3

Full-Time	Count
Assistant County Administrator	2
County Administrator	1
Deputy County Administrator	1
Operations and Program Coordinator	1
Executive Admin Asst-CEO	1
FOIA Coordinator	1
Deputy Communications Officer	1
Specialist-Communications	1
Multi-Media Specialist	2
Chief Communications Officer	1
Associate Communication Specialist	2
Multi-Media Supervisor	1
EMA Manager	1
Emergency Management Specialist	1
EMA Assistant Manager	1
Mail Specialist	1
Supervisor Central Services	1
Support Services Tech	2
<b>TOTAL</b>	<b>22</b>

## PERFORMANCE INFORMATION:

MEASUREMENTS							
Communications Office	FY2020	FY2021	Emergency Management Agency	FY2020	FY2021	CAO	FY2020
FOIA Requests Processed	33	33	Days EOC Active	185	557	Committee and Board Meetings	97
Employee Communications	56	39	Veoci Users	288	294	Number of Department Head meetings	71
Press Releases	57	16	Exercises and Training Events	6	13		
Board Member Newsletters	497	363	Number of EOPs reviewed	8	12		
Board Member Mailings	13	8	New MOUs formalized with partners		3		
			Number of EMA Volunteers		20		
<b>Website Page Views</b>							
Lake County, Illinois Website	12,438,914	9,254,747					
Employee Services Portal	365,938	188,718					
COVID-19	1,809,373	1,402,581					
Lake County Forward	23,342	51,804					
<b>Social Media</b>							
Facebook followers	18,867	21,040					
Twitter followers	8,878	9,359					
<b>Graphic Design Projects</b>							
Booklets/Programs	5	4					
Brand/Campaign	4	9					
Facilities/Signage	4	8					
Department Requests	150+	150+					
<b>LCTV Productions</b>							
Original Content	79	35					
Board & Committee Meetings	134	93					

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

County Administration . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A42120	Cable Fees	1,374,588	1,297,267	1,261,356	1,375,000	1,375,000	753,032	1,300,000	1,300,000
A42130	AT&T Support PEG	46,119	78,386	56,976	80,000	80,000	3,208	60,000	60,000
A42140	Comcast PEG Capital	42,526	64,860	68,348	70,000	70,000	30,956	70,000	70,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,463,233</b>	<b>1,440,514</b>	<b>1,386,680</b>	<b>1,525,000</b>	<b>1,525,000</b>	<b>787,196</b>	<b>1,430,000</b>	<b>1,430,000</b>
A45334	Grants - Federal	217,733	296,055	281,571	80,000	80,000	93,521	220,000	230,000
A45335	Grants - Nonprofit	-	350,000	350,000	350,000	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>217,733</b>	<b>646,055</b>	<b>631,571</b>	<b>430,000</b>	<b>80,000</b>	<b>93,521</b>	<b>220,000</b>	<b>230,000</b>
A44020	Tower Rentals .	-	1,863	1,900	1,863	1,863	-	-	-
A48145	Clothing Recycling Revenue	108	237	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	-	154,643	154,643
<b>AHM</b>	<b>Miscellaneous .</b>	<b>108</b>	<b>2,101</b>	<b>1,900</b>	<b>1,863</b>	<b>1,863</b>	<b>-</b>	<b>154,643</b>	<b>154,643</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,681,074</b>	<b>2,088,670</b>	<b>2,020,152</b>	<b>1,956,863</b>	<b>1,606,863</b>	<b>880,718</b>	<b>1,804,643</b>	<b>1,814,643</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Administration . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	1,674,633	1,497,387	1,835,439	1,756,758	1,754,995	1,292,770	2,127,570	2,180,760
A51120	Permanent PT Salaries/Wages	122,819	110,057	52,902	59,275	59,275	52,413	53,648	54,990
A51135	Payroll Contingency	-	-	-	-	-	-	-	-143,000
A51140	Overtime Salaries And Wages	-	165	2,134	-	-	53	-	-
A51180	Special Pay	20,485	16,819	18,942	11,330	11,330	14,995	19,000	19,000
A51200	Temporary PT Salaries/Wages	23,140	22,098	22,315	-	-	-	-	-
A51210	Performance Appraisals	-	3,905	-	-	-	-	-	-
A51220	Vacation payout	16,923	77,063	10,488	-	-	25,976	-	-
A51230	Sick Payout	28,510	48,416	-	-	-	10,240	-	-
A51240	Opt Out Premium	5,077	6,577	5,546	6,000	6,000	3,685	4,500	4,500
A51310	Cell Phone Allowance	-	-	1,354	4,652	4,852	317	300	300
<b>AH5X Personnel</b>		<b>1,891,587</b>	<b>1,782,486</b>	<b>1,949,122</b>	<b>1,838,015</b>	<b>1,836,452</b>	<b>1,400,448</b>	<b>2,205,018</b>	<b>2,116,550</b>
A61010	Office Supplies	8,198	11,143	2,167	8,000	8,000	350	8,000	8,000
A61020	Computer Supplies	8,461	579	1,514	1,000	1,000	1,098	2,500	2,500
A61040	Operational Supplies	7,614	11,409	3,641	7,800	1,000	3,551	133,500	108,500
A61060	Clothing And Uniforms	750	-	264	350	350	865	850	850
A61080	Food and Provisions	-	-	-	-	-	420	-	-
A61090	Printing and Photographic Supplies	-	-	17	500	500	-	-	-
A61120	Outreach Supplies	-	-	-	-	-	-	1,000	1,000
A65060	Sign And Safety Supplies	-	-	257	-	-	-	-	-
A65090	Gasoline	1,106	452	293	1,250	1,250	152	2,450	2,450
A65120	Automobile Repairs and Maintenance	-	243	-	-	-	-	-	-
A65180	Miscellaneous Commodities	-	-	6,095	-	-	-	-	-
<b>AH6X Commodities</b>		<b>26,129</b>	<b>23,826</b>	<b>14,248</b>	<b>18,900</b>	<b>12,100</b>	<b>6,437</b>	<b>148,300</b>	<b>123,300</b>
A74080	H/L/D Employee Benefits	184,734	163,687	215,934	172,481	172,481	163,867	307,422	269,422
A74100	Retirement Benefits/FICA	124,996	125,724	130,039	139,385	139,313	98,700	168,736	163,730
A74110	Retirement Benefits/IMRF	173,706	130,250	165,589	173,043	173,043	121,838	167,600	162,565
<b>AH74X Benefits</b>		<b>483,437</b>	<b>419,661</b>	<b>511,562</b>	<b>484,909</b>	<b>484,837</b>	<b>384,405</b>	<b>643,758</b>	<b>595,717</b>
A71120	Interpreters	-	-	-	-	-	2,361	-	-
A71140	Legal Services	-	219	-	-	-	-	-	-
A71150	Consultants	-	62,865	53,558	97,000	50,000	5,800	40,000	40,000
A71230	Software & Online Services	187,190	229,723	197,434	293,700	281,700	200,211	216,000	216,000
A71250	Document Imaging	-	-	8,876	-	-	-	-	-
A71445	Moving Expense Reimbursement	-	12,152	-	-	-	-	-	-
A71450	Mileage Reimbursement	1,597	1,225	32	2,750	2,350	-	1,550	1,550
A71470	Employee Relations	245	463	934	550	550	-	875	875
A71500	Trips And Training	29,602	27,694	3,007	9,940	19,926	5,275	24,300	24,300
A71520	Training	-	215	-	9,785	-	-	-	-
A71530	Programs and Services	-	88,136	118,345	250,000	175,000	-	-	-
A71620	Laundry And Cleaning	-	-	18	-	-	-	-	-
A71810	Dues And Subscriptions	13,733	11,280	5,731	15,365	15,365	2,204	13,700	13,700
A71820	Dues	-	-	-	-	-	65	-	-
A71840	Publications & Legal Notices	13	-	-	300	300	-	-	-
A71940	Telephone	-	-	-	1,920	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Administration . F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A71950	Cellular Phones	5,772	3,883	3,127	3,560	3,560	2,962	5,000	5,000
A71955	Cell Phone Allowance .	4,080	1,955	155	-	-	-	-	-
A71960	Data/Telecommunications	-	687	1,177	720	2,000	72	-	-
A71965	Radio Fees	3,858	3,117	2,112	3,168	3,168	2,112	3,200	3,200
A71970	Courier Services	48	153	81	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	1,149	979	136	-	-	122	2,700	2,700
A72240	Radio Equipment Maintenance & Repair	-	-	-	9,020	9,020	-	-	-
A72280	Equipment Maintenance	8,073	6,620	6,620	8,300	8,300	6,620	62,900	62,900
A72510	Building Rentals	-	-	-	50,200	50,200	33,780	-	-
A72520	Record Storage	387	298	298	350	350	248	300	300
A72530	Equipment Rental	1,352	1,179	1,620	1,450	1,450	754	1,450	1,450
A72820	Postage	36	-	-	-	-	-	800,000	800,000
A79920	Transfers Other Funds	-	1,583	-	-	-	-	-	-
A79940	Miscell Contractual Services	-	-	65	-	-	6,153	-	-
A79950	All Other Miscellaneous	1,494	1,957	933	1,500	1,500	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>258,628</b>	<b>456,384</b>	<b>404,258</b>	<b>759,578</b>	<b>624,739</b>	<b>268,738</b>	<b>1,171,975</b>	<b>1,171,975</b>
A84020	Radios & Electronic Equipment	-	-	2,984	-	-	-	3,000	3,000
A84030	Computer Equipment	-	1,744	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>1,744</b>	<b>2,984</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>2,659,782</b>	<b>2,684,101</b>	<b>2,882,174</b>	<b>3,101,402</b>	<b>2,958,129</b>	<b>2,060,028</b>	<b>4,172,051</b>	<b>4,010,542</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	129,407,961	126,228,600	126,228,600	125,336,514	(892,086)	-1%
A42X Licenses & Permits	206,304	184,000	184,000	225,500	41,500	23%
A45X Intergovernmental	832,529	950,000	950,000	950,000	0	0%
A46X Charges for Services	1,125	0	0	0	0	0%
A49X Transfers	1,842,000	1,955,000	1,955,000	2,077,187	122,187	6%
AHM Miscellaneous	6,197,629	5,144,148	5,144,148	6,143,451	999,303	19%
<b>AH4X Total Revenue</b>	<b>138,487,548</b>	<b>134,461,748</b>	<b>134,461,748</b>	<b>134,732,652</b>	<b>270,904</b>	<b>0%</b>
AH5X Personnel	1,104,133	1,152,706	1,152,706	1,174,280	21,574	2%
AH6X Commodities	7,903	6,200	6,200	15,200	9,000	145%
AH74X Benefits	448,069	482,068	482,068	521,256	39,188	8%
AH7X Contractuals	366,638	353,695	353,695	448,275	94,580	27%
<b>AH6X Total Expenses</b>	<b>1,926,744</b>	<b>1,994,669</b>	<b>1,994,669</b>	<b>2,159,011</b>	<b>164,342</b>	<b>8%</b>

### BUDGET HIGHLIGHTS:

- ❖ The County Board and the County Board Office now have separate management centers to show the costs directly related the Board itself versus the operation of the County Board Office.
- ↑ Commodities are increased by \$9,000. The increase is largely due to the addition of \$4,200 in 61080 – Food and Provisions to increase transparency for the purchase of meals for the County Board, and an increase in 61010 – Office Supplies to account for the anticipated increase in office supplies due to the election cycle.
- ↑ Contractuals are increased by \$94,580. The largest increase of \$35,000 is in 71110 – Auditing and Accounting which is based on the increasing cost for the audit over the past three fiscal years. 71140 – Legal Services is a newly budgeted at \$14,400 to account for the cost of the parliamentarian being shifted from the State’s Attorney Office to the County Board.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	24	24	24
Part Time	0	0	0

Full-Time	Count
County Board Member	20
County Board Chair	1
Executive Asst to County Board Chair	1
Executive Assistant	2
<b>TOTAL</b>	<b>24</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

County Board\_10X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	79,902,803	82,501,674	85,053,424	81,445,600	81,445,600	68,757,135	73,845,514	73,845,514
A41110	Prior Year Property Taxes	42,453	19,635	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	119,192	-	122,068	120,000	120,000	129,674	130,000	130,000
A41160	1% County Sales Tax	5,999,517	4,214,791	3,346,408	4,000,000	4,000,000	2,565,958	-	4,250,000
A41170	1/4% Supplemental Sales Tax	26,919,649	25,597,797	24,334,030	25,250,000	25,250,000	17,437,394	-	28,000,000
A41180	Use Sales Tax	2,381,546	2,729,106	3,518,530	3,000,000	3,000,000	1,951,777	-	3,500,000
A41190	Hotel-Motel Tax	87,165	87,093	50,896	85,000	85,000	248,039	45,000	45,000
A41195	Video Gaming .	727,078	741,553	-	6,000	6,000	-	-	6,000
A41197	County Cannabis Sales Tax	-	-	483,544	-	-	747,422	1,130,000	1,200,000
A41210	State Income Tax	7,883,465	8,743,009	8,926,174	8,440,000	8,440,000	8,377,015	-	9,500,000
A41220	Pers Property Replace Tax	3,170,340	3,944,325	3,525,215	3,830,000	3,830,000	4,253,721	-	4,750,000
A41225	Cannabis Use Tax	-	-	47,672	52,000	52,000	81,675	106,500	110,000
<b>A41X Taxes</b>		<b>127,233,207</b>	<b>128,578,982</b>	<b>129,407,961</b>	<b>126,228,600</b>	<b>126,228,600</b>	<b>104,549,810</b>	<b>75,257,014</b>	<b>125,336,514</b>
A42010	Liquor Licenses	219,629	177,051	196,604	175,000	175,000	213,315	200,000	215,000
A42020	Amusement Devices	12,100	8,400	9,700	9,000	9,000	10,525	10,225	10,500
<b>A42X Licenses &amp; Permits</b>		<b>231,729</b>	<b>185,451</b>	<b>206,304</b>	<b>184,000</b>	<b>184,000</b>	<b>223,840</b>	<b>210,225</b>	<b>225,500</b>
A43000	Fines	3,391	2,150	-	-	-	-	-	-
<b>A43X Fines and Forfeitures</b>		<b>3,391</b>	<b>2,150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A45010	Affected Area Comp Fee	1,370,021	955,919	832,529	950,000	950,000	923,004	830,000	950,000
<b>A45X Intergovernmental</b>		<b>1,370,021</b>	<b>955,919</b>	<b>832,529</b>	<b>950,000</b>	<b>950,000</b>	<b>923,004</b>	<b>830,000</b>	<b>950,000</b>
A46010	Fees	7,375	6,525	1,125	-	-	2,650	-	-
A46385	Miscellaneous charges	-	361	-	-	-	-	-	-
<b>A46X Charges for Services</b>		<b>7,375</b>	<b>6,886</b>	<b>1,125</b>	<b>-</b>	<b>-</b>	<b>2,650</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	1,732,634	1,790,452	1,842,000	1,955,000	1,955,000	-	-	2,077,187
<b>A49X Transfers .</b>		<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,955,000</b>	<b>1,955,000</b>	<b>-</b>	<b>-</b>	<b>2,077,187</b>
A44010	Farm Rentals	4,500	-	4,500	4,500	4,500	-	4,500	4,500
A44020	Tower Rentals .	-	-	-	-	-	45	-	-
A48010	Interest	83,983	62,228	-	-	-	-	-	-
A48020	Indirect Cost Allocation	3,918,952	4,692,486	5,341,818	4,416,648	4,416,648	1,374,980	4,500,000	5,295,951
A48030	Off Track Betting Fees	203,246	182,847	101,959	175,000	175,000	64,164	100,000	125,000
A48320	Proceeds From Sale Of Assets	172,789	112,468	200,955	130,000	130,000	312,389	180,000	250,000
A48330	Vending Machines Commissions	29,384	16,842	22,966	18,000	18,000	12,773	12,000	18,000
A49910	All Other Miscellaneous Revenue	519,404	481,070	525,432	400,000	400,000	353,335	-	450,000
<b>AHM Miscellaneous .</b>		<b>4,932,258</b>	<b>5,547,941</b>	<b>6,197,629</b>	<b>5,144,148</b>	<b>5,144,148</b>	<b>2,117,686</b>	<b>4,796,500</b>	<b>6,143,451</b>
<b>AH4X Total Revenue</b>		<b>135,510,616</b>	<b>137,067,780</b>	<b>138,487,548</b>	<b>134,461,748</b>	<b>134,461,748</b>	<b>107,816,989</b>	<b>81,093,739</b>	<b>134,732,652</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Board\_10X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	1,059,472	1,085,544	1,086,492	1,134,391	1,134,391	899,820	1,127,771	1,155,965
A51140	Overtime Salaries And Wages	-	-	19	-	-	-	-	-
A51160	Holiday Pay	-	-	-	-	-	262	-	-
A51180	Special Pay	10,487	10,053	10,412	10,815	10,815	5,762	10,815	10,815
A51220	Vacation payout	-	-	-	-	-	3,487	-	-
A51240	Opt Out Premium	6,231	4,788	7,211	7,500	7,500	6,807	7,500	7,500
A51310	Cell Phone Allowance	-	-	-	-	-	60	-	-
<b>AH5X Personnel</b>		<b>1,076,189</b>	<b>1,100,385</b>	<b>1,104,133</b>	<b>1,152,706</b>	<b>1,152,706</b>	<b>916,198</b>	<b>1,146,086</b>	<b>1,174,280</b>
A61010	Office Supplies	2,520	8,584	7,833	6,200	6,200	2,423	5,500	5,500
A61020	Computer Supplies	-	-	70	-	-	-	-	-
A61040	Operational Supplies	646	57	-	-	-	23	1,000	1,000
A61080	Food and Provisions	-	-	-	-	-	97	4,200	4,200
A61090	Printing and Photographic Supplies	-	-	-	-	-	992	-	-
A61120	Outreach Supplies	-	-	-	-	-	-	4,500	4,500
A65180	Miscellaneous Commodities	-	1,674	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>3,165</b>	<b>10,315</b>	<b>7,903</b>	<b>6,200</b>	<b>6,200</b>	<b>3,535</b>	<b>15,200</b>	<b>15,200</b>
A74080	H/L/D Employee Benefits	299,309	327,410	348,868	367,939	367,939	312,385	418,024	418,024
A74100	Retirement Benefits/FICA	77,323	78,658	82,462	87,355	87,355	64,984	87,675	89,867
A74110	Retirement Benefits/IMRF	36,768	11,212	16,739	26,774	26,774	11,119	13,039	13,365
<b>AH74X Benefits</b>		<b>413,400</b>	<b>417,279</b>	<b>448,069</b>	<b>482,068</b>	<b>482,068</b>	<b>388,489</b>	<b>518,738</b>	<b>521,256</b>
A71110	Auditing And Accounting	204,193	218,415	218,615	185,000	185,000	140,000	220,000	220,000
A71115	Judges of Elections	-	-	-	-	-	210	-	-
A71130	Court Reporters	2,141	3,155	3,376	3,300	3,300	3,172	3,300	3,300
A71140	Legal Services	-	-	-	-	-	19,775	14,400	14,400
A71230	Software & Online Services	24,464	26,049	4,835	25,200	25,200	20,241	26,400	26,400
A71250	Document Imaging	-	-	2,036	-	-	-	-	-
A71450	Mileage Reimbursement	13,457	13,864	3,308	14,000	14,000	-	14,000	14,000
A71470	Employee Relations	144	-	13	45	45	-	75	75
A71500	Trips And Training	483	12,887	2,914	15,000	15,000	10,649	-	-
A71810	Dues And Subscriptions	31,140	46,335	47,685	45,400	45,400	46,927	50,000	50,000
A71840	Publications & Legal Notices	119	52	550	1,000	1,000	989	1,000	1,000
A71850	Advertising	-	-	1,024	-	-	-	-	-
A71950	Cellular Phones	15,451	18,475	13,065	17,000	17,000	10,377	17,000	17,000
A71955	Cell Phone Allowance	125	200	-	-	-	-	420	420
A71960	Data/Telecommunications	111	-	630	-	-	140	1,680	1,680
A72520	Record Storage	55	55	55	350	350	46	-	-
A72530	Equipment Rental	1,691	1,485	1,835	1,800	1,800	1,072	-	-
A72830	Printing Services	-	26,389	42,066	42,000	42,000	23,653	-	-
A72840	Temporary Employment Services	-	832	-	-	-	-	-	-
A79905	Board Chairman Expenses	417	-	-	-	-	-	-	-
A79915	Constituent Services	73,563	-	-	-	-	-	147,000	100,000
A79920	Transfers Other Funds	21,560	33,632	-	-	-	-	-	-
A79935	Services Related to Gaming Revenue	505,810	613,260	24,308	-	-	-	-	-
A79940	Miscell Contractual Services	18	-	-	-	-	190	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Board\_10X F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A79950	All Other Miscellaneous	2,828	6,108	324	3,600	3,600	185	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>897,769</b>	<b>1,021,193</b>	<b>366,638</b>	<b>353,695</b>	<b>353,695</b>	<b>277,626</b>	<b>495,275</b>	<b>448,275</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>2,390,523</b>	<b>2,549,173</b>	<b>1,926,744</b>	<b>1,994,669</b>	<b>1,994,669</b>	<b>1,585,848</b>	<b>2,175,299</b>	<b>2,159,011</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	0	280,000	280,000	280,000	0	0%
A42X Licenses & Permits	72,865	119,350	119,350	114,350	(5,000)	-4%
A45X Intergovernmental	1,899,571	50,000	50,000	250,000	200,000	400%
A46X Charges for Services	229,593	415,555	415,555	420,705	5,150	1%
AHM Miscellaneous	17,517	32,000	32,000	32,000	0	0%
<b>AH4X Total Revenue</b>	<b>2,219,545</b>	<b>896,905</b>	<b>896,905</b>	<b>1,097,055</b>	<b>200,150</b>	<b>22%</b>
AH5X Personnel	2,179,243	1,943,951	1,943,951	2,214,564	270,613	14%
AH6X Commodities	186,928	161,950	161,950	195,500	33,550	21%
AH74X Benefits	767,924	818,347	818,347	861,254	42,907	5%
AH7X Contractuals	1,389,111	931,920	931,920	1,356,525	424,605	46%
AH8X Capital Expenditures	39,912	0	415,818	0	0	0%
<b>AH6X Total Expenses</b>	<b>4,563,118</b>	<b>3,856,168</b>	<b>4,271,986</b>	<b>4,627,843</b>	<b>771,675</b>	<b>20%</b>

### BUDGET HIGHLIGHTS:

- ↑ Personnel is increase with the largest increase being \$69,000 in 51190 – Judges of Elections to support FY2022 elections
- ↑ Commodities increased by 33,550 with the largest increased being \$55,000 in 61050 – Election supplies.
- ↑ Contractuals increased by \$424,605 with the largest increase being in 72820 – Postage due to increased Vote by Mail requirements.

### ACCOMPLISHMENTS:

- ❖ Acquired a Mobile Clerk Satellite to offer County clerk services throughout county.
- ❖ Offered First Lake County Clerk Institute (providing public education on County Clerk operations).
- ❖ Modernized of County Clerk communication and outreach services (deployed automated phone system, updated delivery structures).
- ❖ Clerk Robin O'Connor and Chief Deputy Todd Govain graduated from Election Center (National Association of Election Officials) through Auburn University receiving the highest designation within the Election Administration profession.
- ❖ Improved several County Clerk processes, service deliveries and policies.

### GOALS:

- ❖ Acquire automated Vote By Mail equipment with supporting products such as advanced envelope design.
- ❖ Eliminate pre-printed ballots at all Early Voting sites.
- ❖ Offer additional drop box locations for Vote by Mail ballots.
- ❖ Increase educational classes for the public (New Lake County Clerk Institute).
- ❖ Automate record request process for service counter customers.

- ❖ Provide effortless payment choices for customers.
- ❖ Continue implementation of advanced processes and systems.

#### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	37	37	37
Part Time	0	0	0

Full-Time	Count
Accountant	1
Accounting Specialist	1
Administrative Assistant	5
Administrative Clerk	2
App Systems Analyst	1
County Clerk	1
Deputy County Clerk	1
Design Automation Specialist	1
Elections Clerk	6
Elections Communication Specialist	1
Elections Supervisor	1
Elections Warehouse Coord	1
Executive Assistant	1
IT Supervisor	1
Storeroom Coordinator	1
Tax Administrator	1
Tax Analyst	1
Trainer	1
Translations Supervisor	1
Vital Records Coordinator	1
Vital Records Supervisor	1
Voter Registration Supervisor	1
Voter Services Specialist	4
Web Developer-Programmer	1
<b>TOTAL</b>	<b>37</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

County Clerk F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41150	Tax Sale/Redemption P I & Cost	412,574	280,784	-	280,000	280,000	-	280,000	280,000
<b>A41X</b>	<b>Taxes</b>	<b>412,574</b>	<b>280,784</b>	<b>-</b>	<b>280,000</b>	<b>280,000</b>	<b>-</b>	<b>280,000</b>	<b>280,000</b>
A42030	Marriage Licenses	115,440	114,531	72,803	119,000	119,000	73,659	114,000	114,000
A42035	Civil Union Licenses	540	240	62	350	350	90	350	350
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>115,980</b>	<b>114,771</b>	<b>72,865</b>	<b>119,350</b>	<b>119,350</b>	<b>73,749</b>	<b>114,350</b>	<b>114,350</b>
A45333	Grants - State	-	-	254,243	-	-	-	-	-
A45335	Grants - Nonprofit	-	-	415,818	-	-	-	-	-
A45340	Other Federal Funds	-	-	1,830	-	-	-	-	-
A45350	Other State Funds	257,346	265,348	1,227,680	50,000	50,000	307,895	250,000	250,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>257,346</b>	<b>265,348</b>	<b>1,899,571</b>	<b>50,000</b>	<b>50,000</b>	<b>307,895</b>	<b>250,000</b>	<b>250,000</b>
A46170	Marriage Certificates	59,416	62,344	46,143	61,000	61,000	43,313	55,000	62,000
A46171	Marriage Certificates Additional Copy	11,392	12,595	10,390	12,000	12,000	10,810	12,000	12,000
A46175	Civil Union Certificates	168	168	122	150	150	312	150	250
A46176	Civil Union Certificates Additional Copy	36	8	4	20	20	10	20	20
A46180	Redemption Fees	154,035	23,572	-	114,000	114,000	-	114,000	114,000
A46190	Registrations by mail	21,900	20,078	17,441	20,500	20,500	17,760	20,500	20,500
A46191	Notary Registrations over the counter	2,870	2,375	1,285	2,600	2,600	2,121	2,600	2,600
A46195	Assumed Business Name Registrations	4,180	3,555	2,994	4,100	4,100	2,826	4,100	4,100
A46196	Assumed Business Name Withdrawals	59	68	48	75	75	67	75	75
A46200	Death Certificates	11,176	11,704	11,346	12,000	12,000	10,487	12,000	12,000
A46201	Death Certificates additional copy	4,604	4,720	5,557	14,000	14,000	6,349	14,000	14,000
A46202	Death Certificates genealogy copy	470	464	242	800	800	235	800	800
A46210	Birth Certificates	103,848	108,523	77,725	107,000	107,000	84,741	107,000	107,000
A46211	Birth Certificates additional copy	13,650	14,556	11,839	14,000	14,000	12,684	14,000	14,000
A46220	Certifications	578	1,140	411	800	800	1,143	800	1,200
A46221	Certificates of Authority	396	371	374	400	400	530	400	550
A46230	Copies Of County Clerk Records	836	285	1,485	600	600	2,621	600	1,500
A46240	Miscellaneous County Clerk Fees	8,722	20,302	6,697	13,000	13,000	2,518	13,000	13,000
A46430	Tax Sale Costs	10,982	11,304	4,845	12,000	12,000	9,709	12,000	12,000
A46860	Tax Sale Certificate Assignmnt	1,140	3,760	3,110	2,500	2,500	5,280	2,500	3,100
A46870	Tax Deeds \$5	340	425	220	500	500	210	500	500
A46880	Tax Sale Notices	24,192	22,376	26,976	23,000	23,000	24,106	24,000	25,000
A46890	Tax Sale Certif Cancel	3	9	-	10	10	27	10	10
A46900	Economic Interest Filing	120	630	415	500	500	285	500	500
A46910	Clerk Over-Payments	2	-2	-75	-	-	-344	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>435,113</b>	<b>325,329</b>	<b>229,593</b>	<b>415,555</b>	<b>415,555</b>	<b>237,801</b>	<b>410,555</b>	<b>420,705</b>
A48010	Interest	25,467	43,745	15,815	30,000	30,000	303	30,000	30,000
A49910	All Other Miscellaneous Revenue	1,100	1,827	1,702	2,000	2,000	2,074	2,000	2,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>26,567</b>	<b>45,572</b>	<b>17,517</b>	<b>32,000</b>	<b>32,000</b>	<b>2,377</b>	<b>32,000</b>	<b>32,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,247,581</b>	<b>1,031,804</b>	<b>2,219,545</b>	<b>896,905</b>	<b>896,905</b>	<b>621,821</b>	<b>1,086,905</b>	<b>1,097,055</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Clerk F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	2,017,448	1,937,680	1,945,341	1,977,597	1,977,597	1,505,079	2,129,216	2,182,445
A51120	Permanent PT Salaries/Wages	289	-	-	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-113,146	-113,146	-	-	-148,000
A51140	Overtime Salaries And Wages	23,436	18,340	98,642	31,500	31,500	31,145	41,091	42,119
A51160	Holiday Pay	612	1,085	687	-	-	1,088	-	-
A51190	Judges Of Election	31,502	5,058	90,523	6,000	6,000	14,451	75,000	75,000
A51200	Temporary PT Salaries/Wages	7,558	22,100	27,930	39,000	39,000	25,990	60,000	60,000
A51220	Vacation payout	7,227	10,270	8,228	-	-	11,565	-	-
A51230	Sick Payout	2,640	16,511	4,323	-	-	9,676	-	-
A51240	Opt Out Premium	6,173	3,000	3,569	3,000	3,000	2,431	3,000	3,000
<b>AH5X Personnel</b>		<b>2,096,883</b>	<b>2,014,043</b>	<b>2,179,243</b>	<b>1,943,951</b>	<b>1,943,951</b>	<b>1,601,425</b>	<b>2,308,307</b>	<b>2,214,564</b>
A61020	Computer Supplies	-	-	-	-	-	175	-	-
A61030	Books Manuals And Periodicals	-	263	-	300	300	-	-	-
A61040	Operational Supplies	36,696	52,782	34,267	53,150	53,150	29,937	44,000	44,000
A61050	Election Supplies	74,003	96,352	147,794	95,000	95,000	96,390	150,000	150,000
A61060	Clothing And Uniforms	-	-	1,113	-	-	136	-	-
A61080	Food and Provisions	-	-	288	-	-	-	-	-
A61090	Printing and Photographic Supplies	-	-	2,125	-	-	-	-	-
A63020	Cleaning Supplies	-	-	-	10,000	10,000	-	-	-
A65090	Gasoline	632	538	346	500	500	223	500	500
A65120	Automobile Repairs and Maintenance	655	2,990	995	3,000	3,000	49	1,000	1,000
<b>AH6X Commodities</b>		<b>111,985</b>	<b>152,925</b>	<b>186,928</b>	<b>161,950</b>	<b>161,950</b>	<b>126,910</b>	<b>195,500</b>	<b>195,500</b>
A74080	H/L/D Employee Benefits	408,442	446,059	425,475	482,350	482,350	363,509	555,772	525,772
A74100	Retirement Benefits/FICA	155,059	145,991	153,236	154,647	154,647	138,970	174,423	167,507
A74110	Retirement Benefits/IMRF	198,999	151,224	189,213	181,350	181,350	141,230	174,878	167,975
<b>AH74X Benefits</b>		<b>762,500</b>	<b>743,274</b>	<b>767,924</b>	<b>818,347</b>	<b>818,347</b>	<b>643,709</b>	<b>905,073</b>	<b>861,254</b>
A71115	Judges of Elections	544,756	265,912	564,823	270,000	270,000	250,098	500,000	500,000
A71140	Legal Services	-	-	-	-	-	197	-	-
A71230	Software & Online Services	-	-	155	-	-	3,258	-	-
A71450	Mileage Reimbursement	5,756	2,240	4,698	2,200	2,200	1,057	2,400	2,400
A71470	Employee Relations	-	2,179	-	370	370	-	925	925
A71500	Trips And Training	351	5,553	1,450	5,400	5,400	2,187	6,000	6,000
A71810	Dues And Subscriptions	1,278	1,437	1,612	1,400	1,400	472	1,500	1,500
A71840	Publications & Legal Notices	59,532	49,306	52,795	49,000	49,000	56,074	65,000	65,000
A71950	Cellular Phones	-	-	306	-	-	661	1,000	1,000
A71960	Data/Telecommunications	51,030	35,919	34,506	36,000	36,000	26,758	36,000	36,000
A71970	Courier Services	1,487	1,612	2,054	1,600	1,600	1,566	2,000	2,000
A72050	Title Searches	17,130	26,160	11,790	26,000	26,000	16,000	16,700	16,700
A72280	Equipment Maintenance	347,984	369,830	370,795	395,000	395,000	293,929	395,600	395,600
A72510	Building Rentals	5,804	6,865	7,700	6,800	6,800	4,502	8,000	8,000
A72520	Record Storage	775	10,381	3,411	11,000	11,000	2,901	8,000	8,000
A72530	Equipment Rental	-	-	87	-	-	-	-	-
A72560	All Other Rentals	18,505	16,596	18,706	16,400	16,400	10,583	17,400	17,400
A72780	Brownfields Initiative	-	-	19,550	-	-	-	-	-



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Clerk F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A72810	Credit Card Fees	25	-	-	-	-	-	-	-
A72815	Bank Service Charges	8,045	10,941	9,534	11,000	11,000	8,692	9,000	9,000
A72820	Postage	82,812	11,930	182,705	12,150	12,150	29,886	200,000	200,000
A72830	Printing Services	40,977	28,746	33,224	29,000	29,000	9,805	40,000	40,000
A72950	Registrars Fees	11,819	11,623	11,635	11,600	11,600	12,129	13,000	13,000
A75020	Real Estate Taxes	601	524	988	500	500	50	500	500
A79940	Miscell Contractual Services	60,776	46,202	56,589	46,500	46,500	32,831	33,500	33,500
A79950	All Other Miscellaneous	81	-	-	-	-	23,507	-	-
<b>AH7X Contractuals</b>		<b>1,259,525</b>	<b>903,955</b>	<b>1,389,111</b>	<b>931,920</b>	<b>931,920</b>	<b>787,144</b>	<b>1,356,525</b>	<b>1,356,525</b>
A83010	Motor Vehicles	-	-	-	-	-	140,480	-	-
A84020	Radios & Electronic Equipment	-	-	-	-	-	1,918	-	-
A84030	Computer Equipment	-	137,800	16,465	-	-	86,542	400,000	-
A84040	Computer System Software	-	-	-	-	-	37,451	-	-
A84060	Furniture And Office Equipment	-	-	23,447	-	-	44,154	-	-
A85070	All Other Capital Outlay	-	-	-	-	415,818	29,826	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>137,800</b>	<b>39,912</b>	<b>-</b>	<b>415,818</b>	<b>340,371</b>	<b>400,000</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>4,230,892</b>	<b>3,951,998</b>	<b>4,563,118</b>	<b>3,856,168</b>	<b>4,271,986</b>	<b>3,499,558</b>	<b>5,165,405</b>	<b>4,627,843</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	9,476	50,000	50,000	45,000	(5,000)	-10%
<b>AH4X Total Revenue</b>	<b>9,476</b>	<b>50,000</b>	<b>50,000</b>	<b>45,000</b>	<b>(5,000)</b>	<b>-10%</b>
AH5X Personnel	3,000,069	3,202,850	3,202,850	3,292,825	89,975	3%
AH6X Commodities	393,413	580,000	580,000	524,400	(55,600)	-10%
AH74X Benefits	1,451,968	1,659,454	1,659,454	1,471,993	(187,461)	-11%
AH7X Contractuals	5,504,229	5,185,940	5,185,940	5,203,860	17,920	0%
AH8X Capital Expenditures	4,610	0	0	10,000	10,000	0%
<b>AH8X Total Expenses</b>	<b>10,354,290</b>	<b>10,628,244</b>	<b>10,628,244</b>	<b>10,503,078</b>	<b>(125,166)</b>	<b>-1%</b>

### BUDGET HIGHLIGHTS:

- ↓ Commodities decreased by \$55,600. The largest decrease is 61040 – Operational Supplies which decreased by \$20,000 in household cleaning supplies.

### ACCOMPLISHMENTS:

- ❖ Managed a diverse range of operational, maintenance, construction, and renovation expenditures valued at over \$26 million, to include the expedited execution of \$5 million in CARES Act COVID-19 funding.
- ❖ Obtained County Board approval of the Facilities Capital Improvement Plan (CIP). This plan provides the guidance and direction to multiple departments in the planning, programming, budgeting, and execution of critical facilities across Lake County.
- ❖ Executed the top priority of the Facilities CIP with the award of the Winchester House demolition project, closing the long history of County service to the residents of Lake County.

### GOALS:

- ❖ Continue to improve internal procedures and policies for work induction, project management, and program financial management, as well as, establish building standards and improved avenues for customer communication/feedback.
- ❖ Execute Lake County Facilities Master Plan in accordance with Strategic Master Plan to better inform the annual Facilities CIP process.
- ❖ Continue to be the facilities, construction, and maintenance provider of choice for Lake County.

**STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	64	64	64
Part Time	2	2	2

Full-Time	Count
Branch Manager	3
Division Head	3
Director	1
Construction Project Manager	2
Construction Engineering Tech	1
Asset Coordinator	1
Custodian	25
Electronics Technician	2
Engineer 1	7
Lead Engineer	2
Maint/Custodian I	2
Maintenance II	8
Maintenance III	7
<b>TOTAL</b>	<b>64</b>

**PERFORMANCE INFORMATION:**

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projection
Construction 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	\$1.53	\$1.51
Gas (\$M)	\$0.39	\$0.33	\$0.35	\$0.44	\$0.33	\$0.36
Water (\$M)	\$0.21	\$0.22	\$0.33	\$0.34	\$0.30	\$0.45
Energy Consumption						
Electricity (MWh)	13,453.70	14,768.10	12,748.00	15,423.90	14,552.6	15,889.25
Gas (million BTU)	564.10	569.60	383.00	580.70	636.8	598.0
Water (million gal)	37.10	29.60	34.00	25.20	35.6	37.03

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Facilities F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46015	Parking garage fees	-	57,431	9,476	50,000	50,000	16,904	45,000	45,000
<b>A46X</b>	<b>Charges for Services</b>	-	<b>57,431</b>	<b>9,476</b>	<b>50,000</b>	<b>50,000</b>	<b>16,904</b>	<b>45,000</b>	<b>45,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>57,431</b>	<b>9,476</b>	<b>50,000</b>	<b>50,000</b>	<b>16,904</b>	<b>45,000</b>	<b>45,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Facilities F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	-	2,745,060	2,902,012	3,274,280	3,274,280	2,487,041	3,397,570	3,482,509
A51120	Permanent PT Salaries/Wages	-	17,520	14,210	40,690	40,690	27,847	41,866	42,913
A51135	Payroll Contingency	-	-	-	-193,346	-193,346	-	-	-338,000
A51140	Overtime Salaries And Wages	-	121,790	64,048	75,000	75,000	36,709	89,514	91,752
A51160	Holiday Pay	-	5,642	3,695	5,571	5,571	906	5,762	5,906
A51180	Special Pay	-	1,846	4,911	655	655	3,951	5,145	5,145
A51210	Performance Appraisals	-	-	2,716	-	-	-	-	-
A51220	Vacation payout	-	17,354	3,722	-	-	23,840	-	-
A51230	Sick Payout	-	22,283	-	-	-	20,319	-	-
A51240	Opt Out Premium	-	2,019	3,088	-	-	2,969	-	-
A51310	Cell Phone Allowance	-	-	1,668	-	-	1,792	2,600	2,600
<b>AH5X Personnel</b>		<b>-</b>	<b>2,933,514</b>	<b>3,000,069</b>	<b>3,202,850</b>	<b>3,202,850</b>	<b>2,605,373</b>	<b>3,542,457</b>	<b>3,292,825</b>
A61010	Office Supplies	-	2,034	444	1,000	1,000	82	500	500
A61020	Computer Supplies	-	-	-	-	-	106	200	200
A61040	Operational Supplies	-	108,033	91,639	150,000	150,000	37,440	130,000	130,000
A61060	Clothing And Uniforms	-	12,352	20,881	35,000	35,000	16,045	21,200	21,200
A61110	Tool Allowance	-	6,284	6,677	9,000	9,000	7,222	9,000	9,000
A63010	Building, Grounds Maintenance Supplies	-	321,870	266,536	370,000	370,000	185,075	350,000	350,000
A65010	Chemical Supplies	-	-	112	-	-	-	-	-
A65090	Gasoline	-	6,993	5,198	7,000	7,000	5,042	8,000	8,000
A65100	Diesel Fuel	-	6,566	193	1,000	1,000	140	2,500	2,500
A65130	Small Tools	-	7,214	1,733	7,000	7,000	603	3,000	3,000
<b>AH6X Commodities</b>		<b>-</b>	<b>471,346</b>	<b>393,413</b>	<b>580,000</b>	<b>580,000</b>	<b>251,755</b>	<b>524,400</b>	<b>524,400</b>
A74080	H/L/D Employee Benefits	-	842,068	953,849	1,099,989	1,099,989	892,221	1,104,434	995,434
A74100	Retirement Benefits/FICA	-	218,096	221,593	249,678	249,678	193,044	243,224	223,679
A74110	Retirement Benefits/IMRF	-	229,699	276,526	309,787	309,787	237,788	271,712	252,880
<b>AH74X Benefits</b>		<b>-</b>	<b>1,289,862</b>	<b>1,451,968</b>	<b>1,659,454</b>	<b>1,659,454</b>	<b>1,323,053</b>	<b>1,619,370</b>	<b>1,471,993</b>
A71150	Consultants	-	7,785	33,960	10,000	10,000	2,873	5,000	5,000
A71230	Software & Online Services	-	51,884	60,413	65,000	65,000	2,351	70,000	70,000
A71415	Recruitment	-	868	-	-	-	-	-	-
A71450	Mileage Reimbursement	-	831	333	500	500	131	800	800
A71470	Employee Relations	-	773	391	640	640	-	1,500	1,500
A71490	Employment Ads-Help Wanted	-	-	795	-	-	-	-	-
A71500	Trips And Training	-	12,213	2,208	8,000	8,000	922	8,000	8,000
A71520	Training .	-	-	-	-	-	300	-	-
A71610	Pest Control	-	17,015	12,348	10,000	10,000	13,240	15,000	15,000
A71630	Garbage Disposal	-	54,807	58,571	60,000	60,000	44,866	72,000	72,000
A71650	Security Services	-	326,576	336,267	275,000	275,000	225,973	30,000	30,000
A71670	Contracted Custodial Service .	-	201,691	200,815	200,000	200,000	148,830	220,000	220,000
A71810	Dues And Subscriptions	-	82	350	100	100	219	2,200	2,200
A71910	Gas For Heating	-	337,839	365,245	320,000	320,000	236,358	360,000	681,660
A71920	Electricity	-	1,536,295	1,539,782	1,550,000	1,550,000	1,002,859	1,550,000	1,550,000
A71930	Water And Sewer Charges	-	309,381	450,966	200,000	200,000	157,095	225,000	225,000
A71940	Telephone	-	5,355	8,320	5,000	5,000	4,486	7,000	7,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Facilities F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71950	Cellular Phones	-	6,093	4,586	1,700	1,700	3,882	5,000	5,000
A71955	Cell Phone Allowance .	-	1,800	95	-	-	-	-	-
A71960	Data/Telecommunications	-	42,511	73,636	42,000	42,000	42,949	42,000	42,000
A71965	Radio Fees	-	3,962	6,044	3,500	3,500	4,460	5,500	5,500
A71970	Courier Services	-	77	1,090	500	500	96	200	200
A72210	Motor Vehicle Maintenance & Repairs	-	4,790	7,897	6,000	6,000	2,872	5,000	5,000
A72220	Elevator Maintenance & Repairs	-370	259,699	374,891	400,000	400,000	314,093	418,000	418,000
A72250	Bldg & Grounds Maintenance & Repairs	-	1,090,916	947,707	1,000,000	1,000,000	1,008,151	1,500,000	1,000,000
A72255	Major Building Repairs .	-	281,021	404,063	400,000	400,000	2,999	200,000	200,000
A72280	Equipment Maintenance	-	14,860	-	15,000	15,000	408	2,000	2,000
A72510	Building Rentals	-	365,784	360,456	325,000	325,000	228,302	350,000	350,000
A72530	Equipment Rental	-	25,123	2,736	5,000	5,000	1,145	3,000	3,000
A72560	All Other Rentals	-	34,942	33,412	20,000	20,000	46,884	25,000	25,000
A72830	Printing Services	-	76	-	-	-	-	-	-
A72840	Temporary Employment Services	-	21,441	18,670	10,000	10,000	-	7,000	7,000
A72935	Permits and Licenses Expense	-	4,617	750	3,000	3,000	1,375	3,000	3,000
A72970	Per Diem Fees	-	80	-	-	-	-	-	-
A73170	Testing and Inspections Services	-	273,735	173,571	250,000	250,000	131,253	250,000	250,000
A79950	All Other Miscellaneous	-	-	23,862	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>-370</b>	<b>5,294,921</b>	<b>5,504,229</b>	<b>5,185,940</b>	<b>5,185,940</b>	<b>3,629,374</b>	<b>5,382,200</b>	<b>5,203,860</b>
A82020	Building Improvements	-	-	4,610	-	-	-	-	-
A83010	Motor Vehicles	-	-	-	-	-	-	34,000	-
A84010	Construction & Maintenance Equipment	-	-	-	-	-	-	10,000	10,000
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>4,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,000</b>	<b>10,000</b>
<b>AH8X Total Expenses</b>		<b>-370</b>	<b>9,989,643</b>	<b>10,354,290</b>	<b>10,628,244</b>	<b>10,628,244</b>	<b>7,809,555</b>	<b>11,112,427</b>	<b>10,503,078</b>

## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
AHM Miscellaneous	180,266	154,643	154,643	0	(154,643)	-100%
<b>AH4X Total Revenue</b>	<b>180,266</b>	<b>154,643</b>	<b>154,643</b>	<b>0</b>	<b>(154,643)</b>	<b>-100%</b>
AH5X Personnel	1,564,424	1,779,710	1,699,710	1,496,108	(283,602)	-16%
AH6X Commodities	103,339	75,700	80,700	3,600	(72,100)	-95%
AH74X Benefits	541,491	634,594	634,594	507,392	(127,202)	-20%
AH7X Contractuals	805,016	890,838	965,838	60,650	(830,188)	-93%
<b>AH6X Total Expenses</b>	<b>3,014,270</b>	<b>3,380,842</b>	<b>3,380,842</b>	<b>2,067,750</b>	<b>(1,313,092)</b>	<b>-39%</b>

### BUDGET HIGHLIGHTS:

- ❖ The Support Services division has been moved to the Communications division of the County Administrator's Office. This move includes the division's revenue and expenses, including the four full-time positions and the operational expenses for the division. This move directly impacts all personnel and benefits accounts as well as various commodity and contractual accounts, including Operational Supplies (61040), Equipment Maintenance (72280), and Postage (72820).
- ↑ Office Supplies (61010) is increased based upon current activity.
- ↑ Consultants (71150) is increased to cover various services such as card integrity and the indirect cost allocation report.
- ↑ Mileage Reimbursement (71450) is increased based upon historical activity.
- ↑ Trips and Training (71500) is increased in anticipation of more in-person training.
- ↑ Record Storage (72520) is increased based upon current activity.

### ACCOMPLISHMENTS:

- ❖ Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2019 Comprehensive Annual Financial Report.
- ❖ Supported the CARES Act programming, an additional \$107 million in accounts payable, internal review, and financial reporting activity.

### GOALS:

- ❖ Continue to update all internal policies and procedures and search for technological improvements for increased efficiency and fraud prevention.
- ❖ Provide regular training for departments in all financial disciplines.
- ❖ Conduct reporting and financial monitoring for compliance and reporting of all CARES Act and ARP Act funding.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	24	25	21
Part Time	3	0	0

Full-Time	Count
Accountant III	3
Finance Specialist	1
Accounts Payable Specialist	2
Deputy Finance Director	1
Chief Financial Officer	1
Budget / Operations Analyst	2
Budget Manager	1
Buyer	3
Contract Administrator	1
Purchasing Agent	1
Centralized Financial Services Specialists	2
Centralized Financial Services Supervisor	1
Internal Audit Accountant	1
Internal Audit Manager	1
<b>TOTAL</b>	<b>21</b>

#### PERFORMANCE INFORMATION:

Measurement	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected
P-Card Payments as a Percentage of All Payments	1.2%	1.2%	1.6%	1.8%	3.1%	2.8%	2.8%
Electronic Payments as a Percentage of All Payments	46.9%	53.2%	53.2%	47.9%	44.2%	36.4%	50.0%



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Finance and Administrative Services . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46015	Parking garage fees	38,901	-	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>38,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49910	All Other Miscellaneous Revenue	207,801	154,690	180,266	154,643	154,643	128,874	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>207,801</b>	<b>154,690</b>	<b>180,266</b>	<b>154,643</b>	<b>154,643</b>	<b>128,874</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>246,702</b>	<b>154,690</b>	<b>180,266</b>	<b>154,643</b>	<b>154,643</b>	<b>128,874</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Finance and Administrative Services . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	3,919,447	1,505,295	1,546,520	1,774,610	1,694,610	1,247,564	1,715,774	1,770,958
A51120	Permanent PT Salaries/Wages	59,015	20,995	11,025	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-	-	-	-	-281,000
A51140	Overtime Salaries And Wages	148,072	-2,812	424	120	120	100	215	150
A51160	Holiday Pay	4,120	-1,659	-	-	-	-	-	-
A51180	Special Pay	120	169	-	-	-	-	-	-
A51210	Performance Appraisals	193	-	-	-	-	-	-	-
A51220	Vacation payout	55,840	5,355	3,230	-	-	23,229	-	-
A51230	Sick Payout	33,111	8,562	-	-	-	30,638	-	-
A51240	Opt Out Premium	4,558	1,385	2,800	4,500	4,500	2,335	6,000	6,000
A51310	Cell Phone Allowance	-	-	424	480	480	416	-	-
<b>AH5X Personnel</b>		<b>4,224,475</b>	<b>1,537,290</b>	<b>1,564,424</b>	<b>1,779,710</b>	<b>1,699,710</b>	<b>1,304,284</b>	<b>1,721,989</b>	<b>1,496,108</b>
A61010	Office Supplies	2,188	3,840	1,636	1,200	6,200	1,403	2,600	2,600
A61020	Computer Supplies	-	4,901	-	-	-	-	-	-
A61040	Operational Supplies	278,229	141,075	100,590	73,000	73,000	69,635	1,000	1,000
A61060	Clothing And Uniforms	13,279	-	-	-	-	-	-	-
A61110	Tool Allowance	5,368	-	-	-	-	-	-	-
A63010	Building, Grounds Maintenance Supplies	304,283	-	-	-	-	-	-	-
A65090	Gasoline	9,054	854	1,113	1,500	1,500	431	-	-
A65100	Diesel Fuel	1,363	-	-	-	-	-	-	-
A65130	Small Tools	2,500	-	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>616,263</b>	<b>150,670</b>	<b>103,339</b>	<b>75,700</b>	<b>80,700</b>	<b>71,469</b>	<b>3,600</b>	<b>3,600</b>
A74060	Health Premiums	-	-	375	-	-	102	-	-
A74080	H/L/D Employee Benefits	1,006,898	291,855	286,959	354,185	354,185	258,620	310,765	269,765
A74100	Retirement Benefits/FICA	311,545	109,995	111,465	125,007	125,007	94,329	131,744	118,637
A74110	Retirement Benefits/IMRF	408,559	114,168	142,693	155,402	155,402	118,104	132,088	118,990
<b>AH74X Benefits</b>		<b>1,727,002</b>	<b>516,017</b>	<b>541,491</b>	<b>634,594</b>	<b>634,594</b>	<b>471,155</b>	<b>574,597</b>	<b>507,392</b>
A71110	Auditing And Accounting	725	-	-	-	-	-	-	-
A71150	Consultants	20,968	-	25,430	11,400	86,400	84,150	55,200	25,200
A71230	Software & Online Services	53,165	15,066	15,091	11,400	11,400	18,066	11,850	11,850
A71450	Mileage Reimbursement	1,672	1,064	-	500	500	60	900	900
A71470	Employee Relations	1,170	390	47	200	200	-	500	500
A71500	Trips And Training	26,052	8,973	2,409	4,500	4,500	1,155	20,500	10,500
A71527	Certification/Accreditation Fees	-	-	-	-	-	725	1,450	1,450
A71610	Pest Control	13,865	-	-	-	-	-	-	-
A71630	Garbage Disposal	58,695	-	-	-	-	-	-	-
A71650	Security Services	232,923	-	-	-	-	-	-	-
A71670	Contracted Custodial Service	182,384	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	12,691	5,827	5,016	5,425	5,425	4,824	4,850	4,850
A71840	Publications & Legal Notices	1,045	906	1,081	906	906	490	1,000	1,000
A71910	Gas For Heating	380,499	-	32	-	-	-	-	-
A71920	Electricity	1,553,105	-	-	-	-	-	-	-
A71930	Water And Sewer Charges	406,420	-	-	-	-	-	-	-
A71940	Telephone	7,253	-	-	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Finance and Administrative Services . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71950	Cellular Phones	6,968	-	-	80	80	-	-	-
A71955	Cell Phone Allowance .	2,705	460	20	460	460	-	-	-
A71960	Data/Telecommunications	11,178	-	-	-	-	-	-	-
A71965	Radio Fees	4,407	-	-	-	-	-	-	-
A71970	Courier Services	370	85	144	85	85	32	250	250
A72210	Motor Vehicle Maintenance & Repairs	12,365	1,606	1,731	900	900	605	-	-
A72220	Elevator Maintenance & Repairs	311,437	-	-	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	847,778	-	-	-	-	-	-	-
A72255	Major Building Repairs .	256,679	-	-	-	-	-	-	-
A72280	Equipment Maintenance	94,882	73,377	63,078	50,000	50,000	31,592	-	-
A72510	Building Rentals	354,709	-	-	-	-	-	-	-
A72520	Record Storage	1,997	1,365	1,507	1,365	1,365	1,478	1,500	1,500
A72530	Equipment Rental	21,924	5,744	2,589	3,617	3,617	758	2,650	2,650
A72560	All Other Rentals	30,804	-	-	-	-	-	-	-
A72820	Postage	693,620	688,725	658,442	800,000	800,000	741,150	-	-
A72830	Printing Services	-	17	-	-	-	-	-	-
A72840	Temporary Employment Services	10,383	-	21,258	-	-	13,931	-	-
A72935	Permits and Licenses Expense	775	-	-	-	-	-	-	-
A73170	Testing and Inspections Services	207,161	-	-	-	-	-	-	-
A79940	Miscell Contractual Services	2,925	11,932	7,141	-	-	2,850	-	-
A79950	All Other Miscellaneous	2,307	-	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>5,828,005</b>	<b>815,536</b>	<b>805,016</b>	<b>890,838</b>	<b>965,838</b>	<b>901,866</b>	<b>100,650</b>	<b>60,650</b>
<b>AH7X Total Expenses</b>		<b>12,395,745</b>	<b>3,019,514</b>	<b>3,014,270</b>	<b>3,380,842</b>	<b>3,380,842</b>	<b>2,748,773</b>	<b>2,400,836</b>	<b>2,067,750</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	0	0	15,856	0	0	0%
A49X Transfers	18,877,368	19,721,450	19,721,450	18,546,264	(1,175,186)	-6%
AHM Miscellaneous	179,050	0	0	71,783	71,783	0%
<b>AH4X Total Revenue</b>	<b>19,056,418</b>	<b>19,721,450</b>	<b>19,737,306</b>	<b>18,618,047</b>	<b>(1,103,403)</b>	<b>-6%</b>
AH5X Personnel	0	887,307	1,374,740	582,896	(304,411)	-34%
AH6X Commodities	113,455	54,950	129,950	110,000	55,050	100%
AH74X Benefits	0	152,263	376,263	0	(152,263)	-100%
AH7X Contractuals	10,045,760	9,805,323	15,861,712	12,962,907	3,157,584	32%
AH8X Capital Expenditures	1,855,288	8,403,243	9,195,330	1,472,605	(6,930,638)	-82%
<b>AH6X Total Expenses</b>	<b>12,014,504</b>	<b>19,303,086</b>	<b>26,937,995</b>	<b>15,128,408</b>	<b>(4,174,678)</b>	<b>-22%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

General Operating Expense. F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45360	Program Income - Loans	-	-	-	-	15,856	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	-	-	-	-	<b>15,856</b>	-	-	-
A49920	Transfers From Other Funds	17,840,665	16,596,947	18,877,368	19,721,450	19,721,450	12,860,755	-	18,546,264
<b>A49X</b>	<b>Transfers</b>	<b>17,840,665</b>	<b>16,596,947</b>	<b>18,877,368</b>	<b>19,721,450</b>	<b>19,721,450</b>	<b>12,860,755</b>	-	<b>18,546,264</b>
A49910	All Other Miscellaneous Revenue	285,714	285,714	179,050	-	-	287,834	-	71,783
<b>AHM</b>	<b>Miscellaneous</b>	<b>285,714</b>	<b>285,714</b>	<b>179,050</b>	<b>-</b>	<b>-</b>	<b>287,834</b>	-	<b>71,783</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>18,126,380</b>	<b>16,882,661</b>	<b>19,056,418</b>	<b>19,721,450</b>	<b>19,737,306</b>	<b>13,148,589</b>	-	<b>18,618,047</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

General Operating Expense. F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	50,000	-	-	887,307	1,374,740	-	-	582,896
<b>AH5X</b>	<b>Personnel</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>887,307</b>	<b>1,374,740</b>	<b>-</b>	<b>-</b>	<b>582,896</b>
A61050	Election Supplies	-	-	-	-	-	-	-	10,000
A65180	Miscellaneous Commodities	165,000	-	113,455	54,950	129,950	1,460	-	100,000
<b>AH6X</b>	<b>Commodities</b>	<b>165,000</b>	<b>-</b>	<b>113,455</b>	<b>54,950</b>	<b>129,950</b>	<b>1,460</b>	<b>-</b>	<b>110,000</b>
A74100	Retirement Benefits/FICA	-	-	-	67,880	267,880	-	-	-
A74110	Retirement Benefits/IMRF	-	11	-	84,383	108,383	-	-	-
<b>AH74X</b>	<b>Benefits</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>152,263</b>	<b>376,263</b>	<b>-</b>	<b>-</b>	<b>-</b>
A71110	Auditing And Accounting	-	-	-	-	-	15,715	-	-
A71140	Legal Services	75,492	16,232	3,292	203,388	203,388	17,382	-	-
A71150	Consultants	729,625	265,778	218,686	400,000	533,462	57,099	-	300,000
A71160	Labor Relations Counsel	-	12,085	-	-	-	-	-	-
A71190	Financial Services	-	-	-	-	-	750	-	-
A71200	Bank & Trust Services	-	-	-	-	-	1,225	-	-
A71230	Software & Online Services	413,060	111,528	124,750	105,000	105,000	77,292	-	-
A71250	Document Imaging	3,565	1,658	522	-	-	1,515	-	-
A71415	Recruitment	16,690	49,146	2,200	30,000	30,000	-	-	-
A71465	Employee Service Awards	-	-	-	-	-	-	-	27,605
A71470	Employee Relations	512	-	-	-	-	-	-	-
A71490	Employment Ads-Help Wanted	2,784	-	-	-	-	-	-	-
A71500	Trips And Training	9,950	11,416	2,484	-	-	851	-	-
A71720	Abatement	-	-	-	-	-	-	-	50,000
A71810	Dues And Subscriptions	10,000	10,000	10,000	10,000	10,000	10,000	-	-
A71840	Publications & Legal Notices	-	-	-	-	-	-	-	5,000
A72710	Chicago Metro Agency for Planning (CMAP)	31,102	31,102	31,102	31,102	31,102	31,102	31,102	31,102
A72720	Affordable Housing Advocacy	265,610	159,883	135,843	159,883	1,082,809	227,599	270,000	-
A72730	Lake County Partners	387,000	387,000	428,690	387,000	387,000	248,560	387,000	387,000
A72750	Lake County Co-Op Extension	39,000	39,000	99,000	39,000	39,000	39,000	39,000	39,000
A72770	Hotel/Motel Tax distributed to LC Convention Bureau	89,264	88,079	28,175	85,000	85,000	56,385	45,000	45,000
A72810	Credit Card Fees	67,730	70,586	70,553	70,000	70,000	60,197	-	-
A72815	Bank Service Charges	6,165	-	-	-	-	1,500	-	-
A72840	Temporary Employment Services	-	-	-	-	-	-	-	10,000
A72885	TCM Payments	-	-	1,931,957	-	-	-	-	-
A72940	All Other Fees	62,258	62,258	62,258	62,258	62,258	65,369	62,258	62,258
A73010	Assistance To Veterans	-	-	-	-	-	-	-	25,000
A73190	Bad Debt Expense	-	-	-900,000	-	-	-	-	-
A79920	Transfers Other Funds	8,118,934	7,862,475	7,687,220	7,884,275	12,884,275	7,624,275	290,000	11,498,047
A79930	Miscellaneous Contingency	152,669	78,706	69,118	338,418	338,418	36,691	-	482,895
A79940	Miscell Contractual Services	-	-	-	-	-	1,050	-	-
A79950	All Other Miscellaneous	66,854	3,669	39,911	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>10,548,262</b>	<b>9,260,601</b>	<b>10,045,760</b>	<b>9,805,323</b>	<b>15,861,712</b>	<b>8,573,558</b>	<b>1,124,360</b>	<b>12,962,907</b>
A82020	Building Improvements	20,000	-	-	-	-	-	-	-
A83010	Motor Vehicles	1,376,009	1,656,050	1,755,034	1,443,876	1,975,963	897,613	-	1,472,605

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

General Operating Expense. F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A84010	Construction & Maintenance Equipment	23,575	21,079	-	21,079	21,079	-	-	-
A84020	Radios & Electronic Equipment	12,177	35,658	-	-	-	-	-	-
A84030	Computer Equipment	194,193	1,066,485	14,245	259,824	519,824	-	-	-
A84035	PEG Capital	39,201	4,815	-	-	-	7,470	-	-
A84040	Computer System Software	-	-	73,759	-	-	-	-	-
A84060	Furniture And Office Equipment	57,400	76,305	12,250	-	-	-	-	-
A85040	Replacements	248,234	259,384	-	-	-	-	-	-
A85055	Long Term Facility Funding	-	-	-	6,678,464	6,678,464	-	-	-
<b>AH8X Capital Expenditures</b>		<b>1,970,788</b>	<b>3,119,775</b>	<b>1,855,288</b>	<b>8,403,243</b>	<b>9,195,330</b>	<b>905,083</b>	<b>-</b>	<b>1,472,605</b>
<b>AH8X Total Expenses</b>		<b>12,734,050</b>	<b>12,380,388</b>	<b>12,014,504</b>	<b>19,303,086</b>	<b>26,937,995</b>	<b>9,480,101</b>	<b>1,124,360</b>	<b>15,128,408</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
AHM Miscellaneous .	2,439	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,439</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	896,627	1,014,198	1,014,198	1,075,043	60,845	6%
AH6X Commodities	8,454	15,000	15,000	16,500	1,500	10%
AH74X Benefits .	278,162	396,782	396,782	427,968	31,186	8%
AH7X Contractuals	446,529	578,599	578,599	629,750	51,151	9%
<b>AH6X Total Expenses</b>	<b>1,629,772</b>	<b>2,004,579</b>	<b>2,004,579</b>	<b>2,149,261</b>	<b>144,682</b>	<b>7%</b>

### BUDGET HIGHLIGHTS:

- ❖ One position has been eliminated for FY2022.
- ↑ Labor Relations Council (71160) increased by \$20,000 for labor contract negotiations.
- ↑ Employee Physicals (71420) increased by \$25,000 as the organization has had a lot of new hires.
- ↑ Tuition Reimbursement (71430) increased by \$30,000 as a return to FY2020 level of spending.
- ↑ Employment Ads-Help Wanted (71490) is increased \$1,151 based upon current recruitment needs.

### ACCOMPLISHMENTS:

- ❖ Worked with labor attorneys and unions to settle collective bargaining agreements during the fiscal year.
- ❖ Prepared updates to the Lake County personnel policy manual that were presented and approved by the County Board.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	14	16	15
Part Time	0	0	0

Full-Time	Count
Human Resources Generalist	6
Payroll Specialist	2
Payroll Manager	1
Dir of Human Resources	1
Assistant HR Director	1
Human Resources Analyst	2
Administrative Assistant	1
Talent Acquisition Manager	1
<b>TOTAL</b>	<b>15</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Dept of Human Resources F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45400	Revenue From Other Government Bodies	17,729	558	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>17,729</b>	<b>558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	333	-	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	805	1,794	2,439	-	-	1,328	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,138</b>	<b>1,794</b>	<b>2,439</b>	<b>-</b>	<b>-</b>	<b>1,328</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>18,867</b>	<b>2,352</b>	<b>2,439</b>	<b>-</b>	<b>-</b>	<b>1,328</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	868,325	896,578	861,224	1,080,198	1,080,198	800,719	1,125,703	1,232,503
A51120	Permanent PT Salaries/Wages	-	2,143	-	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-69,000	-69,000	-	-	-160,000
A51140	Overtime Salaries And Wages	2,746	3,938	1,507	-	-	4,404	-	-
A51180	Special Pay	-	66	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	11,243	-	-	-	-	-	-	-
A51220	Vacation payout	-	29,428	22,141	-	-	25,309	-	-
A51230	Sick Payout	-	19,099	5,523	-	-	12,540	-	-
A51240	Opt Out Premium	3,115	4,038	5,084	3,000	3,000	2,704	1,500	1,500
A51310	Cell Phone Allowance	-	-	1,148	-	-	1,072	1,040	1,040
<b>AH5X Personnel</b>		<b>885,429</b>	<b>955,291</b>	<b>896,627</b>	<b>1,014,198</b>	<b>1,014,198</b>	<b>846,747</b>	<b>1,128,243</b>	<b>1,075,043</b>
A61010	Office Supplies	3,909	2,414	3,206	4,000	4,000	3,899	4,500	4,500
A61020	Computer Supplies	-	-	-	-	-	924	-	-
A61040	Operational Supplies	4,042	5,772	4,864	11,000	11,000	2,427	12,000	12,000
A61080	Food and Provisions	-	15	384	-	-	-	-	-
A61130	Wellness Equipment/Supplies	-	2,273	-	-	-	-	-	-
A62010	Medical Supplies	159	-	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>8,111</b>	<b>10,473</b>	<b>8,454</b>	<b>15,000</b>	<b>15,000</b>	<b>7,250</b>	<b>16,500</b>	<b>16,500</b>
A74020	Life Premium	-	-25	-	-	-	-	-	-
A74080	H/L/D Employee Benefits	168,820	156,826	131,978	221,905	221,905	174,531	242,978	253,258
A74100	Retirement Benefits/FICA	61,385	66,057	64,400	77,865	77,865	61,606	86,233	87,232
A74110	Retirement Benefits/IMRF	81,930	71,723	81,784	97,012	97,012	76,519	86,458	87,478
<b>AH74X Benefits</b>		<b>312,135</b>	<b>294,582</b>	<b>278,162</b>	<b>396,782</b>	<b>396,782</b>	<b>312,656</b>	<b>415,669</b>	<b>427,968</b>
A71130	Court Reporters	-	-	281	-	-	-	-	-
A71150	Consultants	51,234	139,813	16,669	100,000	100,000	50,933	100,000	75,000
A71160	Labor Relations Counsel	228,857	230,596	258,538	240,000	240,000	211,197	260,000	260,000
A71230	Software & Online Services	-	6,815	36,184	-	-	68,996	-	-
A71415	Recruitment	-	-	9,314	-	-	-	-	-
A71420	Employee Physicals	667	1,318	385	125,000	125,000	106,492	150,000	150,000
A71430	Tuition Reimbursement	50,145	54,080	34,811	20,000	20,000	37,614	50,000	50,000
A71450	Mileage Reimbursement	636	1,688	342	2,250	2,250	34	2,250	2,250
A71465	Employee Service Awards	19,330	18,775	27,605	-	-	-	27,605	-
A71470	Employee Relations	5,095	5,613	4,774	30,000	30,000	31,679	30,000	30,000
A71480	Management Enhancement	61,975	40,913	22,345	10,000	10,000	-	10,000	10,000
A71490	Employment Ads-Help Wanted	12,830	22,225	13,133	18,849	18,849	4,155	20,000	20,000
A71500	Trips And Training	2,013	3,910	2,033	20,000	20,000	-	20,000	20,000
A71520	Training	-	-	-	-	-	129	-	-
A71810	Dues And Subscriptions	8,434	8,431	7,762	8,000	8,000	1,109	8,000	8,000
A71840	Publications & Legal Notices	-	155	-	-	-	-	-	-
A71910	Gas For Heating	-	-	32	-	-	-	-	-
A71950	Cellular Phones	502	1,706	868	-	-	-	-	-
A71955	Cell Phone Allowance	1,380	1,400	135	-	-	-	-	-
A71960	Data/Telecommunications	-	-	78	-	-	-	-	-
A71970	Courier Services	1,236	1,257	659	-	-	337	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A72250	Bldg & Grounds Maintenance & Repairs	-	-	239	-	-	-	-	-
A72510	Building Rentals	-	-	200	-	-	500	-	-
A72520	Record Storage	1,439	1,440	1,362	-	-	1,135	-	-
A72530	Equipment Rental	1,407	1,661	2,980	4,500	4,500	2,975	4,500	4,500
A72940	All Other Fees	-	-	135	-	-	-	-	-
A79930	Miscellaneous Contingency	-	-	-	-	-	100	-	-
A79940	Miscell Contractual Services	-	-	-	-	-	274	-	-
A79950	All Other Miscellaneous	-	-	5,666	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>447,178</b>	<b>541,795</b>	<b>446,529</b>	<b>578,599</b>	<b>578,599</b>	<b>517,658</b>	<b>682,355</b>	<b>629,750</b>
<b>AH7X</b>	<b>Total Expenses</b>	<b>1,652,853</b>	<b>1,802,140</b>	<b>1,629,772</b>	<b>2,004,579</b>	<b>2,004,579</b>	<b>1,684,312</b>	<b>2,242,767</b>	<b>2,149,261</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	14,111	7,211	7,211	8,441	1,230	17%
AHM Miscellaneous	5,719	6,764	6,764	7,829	1,065	16%
<b>AH4X Total Revenue</b>	<b>19,830</b>	<b>13,975</b>	<b>13,975</b>	<b>16,270</b>	<b>2,295</b>	<b>16%</b>
AH5X Personnel	4,223,159	3,846,448	3,846,448	3,906,835	60,387	2%
AH6X Commodities	29,061	77,950	77,950	77,700	(250)	0%
AH74X Benefits	1,449,692	1,485,189	1,485,189	1,425,250	(59,939)	-4%
AH7X Contractuals	6,288,828	7,532,267	8,252,367	8,603,486	1,071,219	14%
AH8X Capital Expenditures	334,245	235,235	265,235	549,888	314,653	134%
<b>AH8X Total Expenses</b>	<b>12,324,986</b>	<b>13,177,089</b>	<b>13,927,189</b>	<b>14,563,159</b>	<b>1,386,070</b>	<b>11%</b>

### BUDGET HIGHLIGHTS:

- ↑ Revenues are increased based upon increases built into the radio and cell tower contracts.
- ↑ Consultants (71150) is increased for consulting costs related to copper deregulation.
- ↑ Software and Online Services (71230) is increased to cover various software license and maintenance costs.
- ↑ Dues & Subscriptions (71810) is increased to cover normal subscription cost increases.
- ↑ Data / Telecommunications (71960) is increased to cover increased excise taxes due to copper deregulation.
- ↑ Equipment Maintenance (72280) is increased to cover maintenance to various equipment, such as printers, mainframes, and communications equipment for Public Works sites. It also includes disaster recovery and Motorola warranty costs.

### ACCOMPLISHMENTS:

#### Enhance cyber security

- ❖ Upgraded and replaced the County's primary network core switch for improved reliability, performance, and security.
- ❖ Completed our annual third-party cyber security assessment and penetration test and prioritized mitigating known vulnerabilities.
- ❖ Strengthened the County's password policy and enforced an enterprise-wide password reset that embodies the updated criteria.
- ❖ Procured and implemented a cloud-based cyber security awareness campaign that will be used throughout the enterprise. This simple, yet robust system, provides engaging content for all users and flexible reporting to identify areas for improvement.
- ❖ Updated data loss prevention policies including the Sheriff and Health Department to encrypt email that contains any personally identifiable information.
- ❖ Upgraded several virtual private networks with modern equipment that increases our security by moving off legacy systems.
- ❖ Upgraded the enterprise device and configuration manager system to ensure that all devices have a trusted identity and that the County's applications are protected from vulnerabilities and attacks.

### **Create high performing teams, people, operations, and processes**

- ❖ Acquired CARES Act funding to update and transform the County's telephone system to Microsoft Teams Voice. In under 90 days, more than 3,500 telephone lines were transitioned for improved reliability and to optimize flexibility for remote work in response to any public health emergency.
- ❖ Acquired CARES Act funding for the purchase and deployment of 355 laptop computers. In less than 90 days, the laptops were purchased and delivered across all departments enabling County employees to maintain compliance with stay-at-home orders.

### **Add business value through collaboration**

- ❖ IT answered the Health Department's call for staffing resources by providing volunteers to answer vaccine questions and provide technical support for the Lake County Fairgrounds vaccination pod. Also assisted County Administrator's Office with purchase of telehealth laptops.
- ❖ Partnered with the Finance Department to provide enterprise-wide training sessions and documentation for the County's upgraded budgeting system. Post training survey result score of 5 (highest) overall on a scale of 1-5.
- ❖ Partnered with the Human Resources Department to provide enterprise-wide training sessions and documentation for the County's new recruiting and employee onboarding system.
- ❖ Partnered with Workforce Development to provide train-the-trainer type learning sessions related to the department's SharePoint site and document libraries.
- ❖ Partnered with all departments to develop the FY22 Technology CIP requests. These requests are evaluated along with Facilities CIP requests in spring 2021 during budget preparation activities.
- ❖ Partnered with the Justice Partners to provide copies of their caseload databases in a cloud-based environment for use as they test and migrate their systems to an integrated case management system.
- ❖ Converted legacy Mitel and RightFax systems to utilize the County's internet resulting in the decommissioning of several end-of-life circuits.
- ❖ Onboarded managed services to assist with supporting and monitoring systems.
- ❖ Partnered with Health Department to build an interface that supplies data to the eCivis grant management system.
- ❖ Partnered with the County Administrator's Office and Finance Department to create a SharePoint site for all local municipalities and departments for CARES requests.
- ❖ Successfully implemented the extended Families First Coronavirus Response Act benefits in County's enterprise resource planning system.

### **Continuous modernization and digital transformation**

- ❖ Partnered with the Public Works Department to successfully migrate their utility billing system to a cloud-based platform for increased reliability and security.
- ❖ Successfully implemented redundant internet service access for all County Departments.
- ❖ Increased network reliability and bandwidth for two Public Works water treatment plants and Veteran's Assistance Commission.
- ❖ Expanded County's wireless network to main and branch courts.
- ❖ Partnered with the Finance Department in the successful migration of the County's budgeting system to a cloud-based solution. This modern system adds process efficiency and automation to reduce human error while allowing for better forecasting.
- ❖ Partnered with the Human Resources Department in the successful implementation of the County's new recruiting and onboarding system. This new platform will allow the County to engage a more diverse audience and will provide improves system reporting.
- ❖ Partnered with the Public Defender's Office for the design and development of a SharePoint site for the office. The site will enable more efficient document collaboration, storage, and sharing with their contract attorneys.

### **GOALS:**

- ❖ Enhance cyber security
- ❖ Create high performing teams, people, operations, and processes
- ❖ Add business value through collaboration
- ❖ Continuous modernization and digital transformation

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	59	55	55
Part Time	0	0	0

Full-Time	Count
Chief Information Officer	1
Deputy IT Director	1
Chief Technical Officer	1
Technology Solutions Portfolio Manager	1
Information Security Officer	1
Service Delivery Manager	1
Assistant Service Delivery Manager	1
Applications Portfolio Manager	1
Assistant Applications Portfolio Manager	1
Executive Asst	1
Management Analyst	1
Network & System Support	10
Business Analysts	5
Project Management/Training/Support	4
Security Admin/Analysts	3
Support Techs	7
Oracle Support	4
Application Support/Analysts	7
Operators	3
Radio Support Tech	1
<b>TOTAL</b>	<b>55</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Information and Technology F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46340	Radio Monthly Contracts	8,441	7,211	8,441	7,211	7,211	-	8,441	8,441
A46480	Open Tax File	130,668	93,495	5,670	-	-	540	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>139,109</b>	<b>100,706</b>	<b>14,111</b>	<b>7,211</b>	<b>7,211</b>	<b>540</b>	<b>8,441</b>	<b>8,441</b>
A44020	Tower Rentals .	5,356	6,764	5,719	6,764	6,764	4,567	7,829	7,829
<b>AHM</b>	<b>Miscellaneous .</b>	<b>5,356</b>	<b>6,764</b>	<b>5,719</b>	<b>6,764</b>	<b>6,764</b>	<b>4,567</b>	<b>7,829</b>	<b>7,829</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>144,465</b>	<b>107,470</b>	<b>19,830</b>	<b>13,975</b>	<b>13,975</b>	<b>5,107</b>	<b>16,270</b>	<b>16,270</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Information and Technology F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	4,159,542	4,028,689	4,070,394	4,351,898	4,351,898	2,977,428	4,442,715	4,553,783
A51135	Payroll Contingency	-	-	-	-534,000	-534,000	-	-	-678,000
A51140	Overtime Salaries And Wages	11,911	8,793	9,199	9,000	9,000	668	9,257	9,488
A51180	Special Pay	15,591	17,014	17,128	18,050	18,050	12,357	18,564	18,564
A51210	Performance Appraisals	5,142	4,797	10,494	-	-	12,417	-	-
A51220	Vacation payout	69,806	10,027	76,204	-	-	15,812	-	-
A51230	Sick Payout	44,194	-	34,736	-	-	5,732	-	-
A51240	Opt Out Premium	6,173	4,038	4,604	1,500	1,500	3,704	3,000	3,000
A51310	Cell Phone Allowance	-	-	400	-	-	70	-	-
<b>AH5X Personnel</b>		<b>4,312,359</b>	<b>4,073,358</b>	<b>4,223,159</b>	<b>3,846,448</b>	<b>3,846,448</b>	<b>3,028,188</b>	<b>4,473,536</b>	<b>3,906,835</b>
A61010	Office Supplies	4,109	4,720	628	4,700	4,700	615	4,700	4,700
A61020	Computer Supplies	15,565	9,347	10,051	13,000	13,000	204	13,000	13,000
A61040	Operational Supplies	19,424	13,393	18,108	60,000	60,000	14,103	60,000	60,000
A65090	Gasoline	274	227	274	250	250	-	-	-
<b>AH6X Commodities</b>		<b>39,372</b>	<b>27,686</b>	<b>29,061</b>	<b>77,950</b>	<b>77,950</b>	<b>14,921</b>	<b>77,700</b>	<b>77,700</b>
A74080	H/L/D Employee Benefits	673,576	706,347	759,673	828,404	828,404	627,165	927,707	802,707
A74100	Retirement Benefits/FICA	316,296	296,767	307,122	292,920	292,920	220,771	342,232	310,813
A74110	Retirement Benefits/IMRF	415,570	308,530	382,897	363,865	363,865	271,497	343,127	311,730
<b>AH74X Benefits</b>		<b>1,405,442</b>	<b>1,311,644</b>	<b>1,449,692</b>	<b>1,485,189</b>	<b>1,485,189</b>	<b>1,119,433</b>	<b>1,613,066</b>	<b>1,425,250</b>
A71125	Staff Augmentation	42,500	638,067	360,578	350,000	350,000	180,617	350,000	350,000
A71150	Consultants	72,274	309,681	89,349	328,000	353,300	47,583	478,000	478,000
A71220	Computer Services	-	-	6,841	-	-	-	-	-
A71230	Software & Online Services	3,837,459	4,328,456	4,319,371	5,540,974	6,235,774	4,921,139	6,927,571	6,086,176
A71450	Mileage Reimbursement	2,203	682	298	2,000	2,000	651	2,000	2,000
A71470	Employee Relations	457	1,825	78	-	-	-	1,375	1,375
A71500	Trips And Training	66,333	91,466	21,454	-	-	-	108,000	108,000
A71730	GIS Data Development	44,020	86,558	135,000	-	-	-	-	-
A71810	Dues And Subscriptions	56,195	48,538	49,560	42,200	42,200	49,420	45,000	45,000
A71940	Telephone	2,812	-	-	-	-	-	-	-
A71950	Cellular Phones	6,097	2,609	4,656	5,000	5,000	1,016	5,000	5,000
A71955	Cell Phone Allowance	4,340	3,050	240	-	-	-	-	-
A71960	Data/Telecommunications	551,875	655,249	1,155,759	1,047,553	1,047,553	832,003	1,304,310	1,304,310
A71965	Radio Fees	717	789	-	-	-	-	-	-
A71970	Courier Services	27	336	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	106	856	1,500	600	600	-	-	-
A72280	Equipment Maintenance	77,631	66,065	83,198	113,740	113,740	85,952	121,425	121,425
A72520	Record Storage	132	114	114	200	200	85	200	200
A72530	Equipment Rental	2,451	1,901	1,017	2,000	2,000	582	2,000	2,000
A79940	Miscell Contractual Services	772,381	104,342	59,814	100,000	100,000	-	100,000	100,000
<b>AH7X Contractuals</b>		<b>5,540,009</b>	<b>6,340,584</b>	<b>6,288,828</b>	<b>7,532,267</b>	<b>8,252,367</b>	<b>6,119,048</b>	<b>9,444,881</b>	<b>8,603,486</b>
A84030	Computer Equipment	-	-	334,245	235,235	265,235	136,031	349,888	549,888
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>334,245</b>	<b>235,235</b>	<b>265,235</b>	<b>136,031</b>	<b>349,888</b>	<b>549,888</b>
<b>AH9X Total Expenses</b>		<b>11,297,182</b>	<b>11,753,272</b>	<b>12,324,986</b>	<b>13,177,089</b>	<b>13,927,189</b>	<b>10,417,621</b>	<b>15,959,071</b>	<b>14,563,159</b>



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A42X Licenses & Permits	1,212,880	1,613,000	1,613,000	1,641,000	28,000	2%
A43X Fines and Forfeitures	50,551	49,000	49,000	54,000	5,000	10%
A45X Intergovernmental	255,031	225,000	225,000	250,000	25,000	11%
A46X Charges for Services	290,791	263,700	263,700	294,700	31,000	12%
A49X Transfers	45,743	45,000	45,000	50,000	5,000	11%
AHM Miscellaneous	80	2,100	2,100	100	(2,000)	-95%
<b>AH4X Total Revenue</b>	<b>1,855,076</b>	<b>2,197,800</b>	<b>2,197,800</b>	<b>2,289,800</b>	<b>92,000</b>	<b>4%</b>
AH5X Personnel	2,300,499	2,402,934	2,402,934	2,322,173	(80,761)	-3%
AH6X Commodities	16,482	33,500	33,500	33,500	0	0%
AH74X Benefits	843,507	877,765	877,765	903,318	25,553	3%
AH7X Contractuals	79,436	117,380	117,380	143,175	25,795	22%
<b>AHEX Total Expenses</b>	<b>3,239,923</b>	<b>3,431,579</b>	<b>3,431,579</b>	<b>3,402,166</b>	<b>(29,413)</b>	<b>-1%</b>

### BUDGET HIGHLIGHTS:

- ↑ Contractuals increased by \$25,795 with the largest increases being \$14,000 in 71500 – Trips and Training to reflect the average spend prior to COVID-19.

### ACCOMPLISHMENTS:

- ❖ Increased percentage of registrations completed online to nearly 80% (up from 74%) YTD.
- ❖ Decreased vehicle miles per inspection by 5% over the past year YTD (following a 10% reduction from 2019 to 2020).
- ❖ Facilitated the County Board's final action on recreational cannabis regulations in the unincorporated area.
- ❖ Oversaw the continued temporary landscape waste open burning restrictions for the unincorporated area.
- ❖ Managed an extensive public input process for clean air regulatory options and consolidated waste hauling options in advance of County Board consideration of the same.
- ❖ Achieved a Gold 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.

### GOALS:

- ❖ If adopted by the County Board, implement the new clean air regulations in the unincorporated area.
- ❖ Complete comprehensive updates to the building codes.
- ❖ Complete Unified Development Ordinance text amendments relating to various sustainability topics.
- ❖ Continue implementing upgrades to the County's Energov system related to virtual plan review.
- ❖ Continue to explore intergovernmental partnership opportunities with area municipalities (to provide and/or receive services).
- ❖ Execute an agreement with Stormwater Management Commission for the implementation of the stormwater fee-in-lieu program in unincorporated areas.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	33	33	33
Part Time	1	0	0

Full-Time	Count
Admin Clerk	1
Admin Supervisor	1
Building Inspector	7
Director	1
Engineer	2
Operations Manager	1
Permit Technician	4
Plan Reviewer	2
Planner	5
Planning & Zoning Manager	1
Manager, Enforcement & Inspections	1
Management Fellow	1
Site Development Inspector	3
Building Official/Deputy Director (Interim)	1
Deputy Director/Chief Engineer	1
Business & Finance Administrator	1
<b>TOTAL</b>	<b>33</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Planning.& Development . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A42040	Building Permit Fees	1,538,940	1,243,023	977,725	1,300,000	1,300,000	1,166,926	1,250,000	1,300,000
A42060	Mobile Home Park License Fee	9,420	9,596	9,614	10,000	10,000	9,910	10,000	10,000
A42070	Elevator Permit	85,560	68,452	52,456	72,000	72,000	17,456	72,000	72,000
A42080	Recreational Veh Park License Fee	30,580	31,555	31,612	31,000	31,000	32,587	31,000	34,000
A42090	Zoning Administration Fees	241,125	187,579	141,369	200,000	200,000	253,758	190,000	225,000
A42095	Site Capacity/Site Plan Review	-	-	104	-	-	-	-	-
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>1,905,626</b>	<b>1,540,206</b>	<b>1,212,880</b>	<b>1,613,000</b>	<b>1,613,000</b>	<b>1,480,637</b>	<b>1,553,000</b>	<b>1,641,000</b>
A43065	Administrative Adjudication Court Fines	-	40	-	-	-	-	-	-
A43070	Building & Zoning Violation Fines	13,982	9,754	19,424	14,000	14,000	18,244	14,000	19,000
A43075	Administrative Adjudication	31,495	44,074	31,127	35,000	35,000	18,217	35,000	35,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>45,477</b>	<b>53,868</b>	<b>50,551</b>	<b>49,000</b>	<b>49,000</b>	<b>36,461</b>	<b>49,000</b>	<b>54,000</b>
A45380	Revenue From Municipalities	185,350	252,908	255,031	225,000	225,000	226,831	225,000	250,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>185,350</b>	<b>252,908</b>	<b>255,031</b>	<b>225,000</b>	<b>225,000</b>	<b>226,831</b>	<b>225,000</b>	<b>250,000</b>
A46530	Rezoning Application Fees	-	-	53	-	-	-	-	-
A46540	Rezoning Legal Notices	1,534	454	1,038	1,000	1,000	1,876	1,000	1,000
A46550	Street Vacation Fees - Engineering	622	656	-	600	600	341	600	600
A46551	Street Vacation Fees - Planning	2,283	2,414	-	2,400	2,400	1,255	2,400	2,400
A46560	Sub-Division Fees - Engineering	2,725	333	2,348	1,200	1,200	27	1,200	1,200
A46561	Sub-Division Fees - Planning	12,747	3,104	7,533	5,500	5,500	231	5,500	5,500
A46580	Performance Bond Fees - Engineering	150	46	2,290	1,000	1,000	-	1,000	1,000
A46581	Performance Bond Fees - Planning	996	459	8,247	2,000	2,000	258	2,000	2,000
A46600	Conditional Use Permits	4,358	2,728	5,305	5,000	5,000	6,666	7,500	7,500
A46605	Reimbursement for Demos	-	17,467	7,900	10,000	10,000	7,892	10,000	10,000
A46620	ZBA Variations Fees	27,039	13,960	11,300	20,000	20,000	18,836	20,000	20,000
A46670	Utility Fees	1,195	-	-	-	-	-	-	-
A46680	Wetland Fees	28,561	21,496	22,421	25,000	25,000	22,296	25,000	25,000
A46700	Site Development Permit Fee	214,400	194,132	212,357	190,000	190,000	214,962	200,000	215,000
A46840	Sale Of Maps	20	-	-	-	-	-	-	-
A47150	User Fee	-	-	10,000	-	-	-	3,500	3,500
<b>A46X</b>	<b>Charges for Services</b>	<b>296,631</b>	<b>257,249</b>	<b>290,791</b>	<b>263,700</b>	<b>263,700</b>	<b>274,640</b>	<b>279,700</b>	<b>294,700</b>
A49920	Transfers From Other Funds	35,990	25,912	45,743	45,000	45,000	-	45,000	50,000
<b>A49X</b>	<b>Transfers</b>	<b>35,990</b>	<b>25,912</b>	<b>45,743</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>50,000</b>
A48320	Proceeds From Sale Of Assets	12,979	-	-	2,000	2,000	-	-	-
A49910	All Other Miscellaneous Revenue	100	98	80	100	100	48	100	100
<b>AHM</b>	<b>Miscellaneous</b>	<b>13,079</b>	<b>98</b>	<b>80</b>	<b>2,100</b>	<b>2,100</b>	<b>48</b>	<b>100</b>	<b>100</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,482,152</b>	<b>2,130,241</b>	<b>1,855,076</b>	<b>2,197,800</b>	<b>2,197,800</b>	<b>2,018,617</b>	<b>2,151,800</b>	<b>2,289,800</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Planning.& Development . F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	2,313,176	2,206,149	2,286,335	2,423,674	2,423,674	1,798,090	2,527,974	2,591,173
A51135	Payroll Contingency	-	-	-	-25,000	-25,000	-	-	-271,000
A51140	Overtime Salaries And Wages	-	-	721	-	-	393	-	-
A51180	Special Pay	667	454	-454	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	36,865	71,525	1,320	-	-	10,120	-	-
A51210	Performance Appraisals	2,183	79	1,452	-	-	6,576	-	-
A51220	Vacation payout	13,320	28,066	1,033	-	-	5,772	-	-
A51230	Sick Payout	9,227	11,337	6,536	-	-	6,790	-	-
A51240	Opt Out Premium	3,115	2,827	2,492	1,500	1,500	1,200	1,500	1,500
A51310	Cell Phone Allowance	-	-	1,064	2,760	2,760	416	500	500
<b>AH5X Personnel</b>		<b>2,378,553</b>	<b>2,320,437</b>	<b>2,300,499</b>	<b>2,402,934</b>	<b>2,402,934</b>	<b>1,829,356</b>	<b>2,529,974</b>	<b>2,322,173</b>
A61010	Office Supplies	3,313	3,478	2,661	3,500	3,500	894	3,500	3,500
A61020	Computer Supplies	4,441	2,007	796	3,500	3,500	830	3,500	3,500
A61030	Books Manuals And Periodicals	2,428	4,821	247	2,500	2,500	-	2,500	2,500
A61040	Operational Supplies	430	103	143	1,750	1,750	71	1,750	1,750
A61060	Clothing And Uniforms	1,515	2,506	1,622	2,050	2,050	-	2,050	2,050
A61080	Food and Provisions	-	36	-	-	-	-	-	-
A61085	Food and Provisions - Employee	-	164	-	-	-	-	-	-
A65050	Engineering Supplies	-	-	-	200	200	-	200	200
A65090	Gasoline	21,567	18,747	11,012	20,000	20,000	8,914	20,000	20,000
<b>AH6X Commodities</b>		<b>33,694</b>	<b>31,862</b>	<b>16,482</b>	<b>33,500</b>	<b>33,500</b>	<b>10,710</b>	<b>33,500</b>	<b>33,500</b>
A74080	H/L/D Employee Benefits	455,265	429,833	464,804	484,339	484,339	434,020	582,737	522,737
A74100	Retirement Benefits/FICA	172,950	169,204	166,826	175,728	175,728	133,026	198,391	190,025
A74110	Retirement Benefits/IMRF	226,410	173,061	211,877	217,698	217,698	164,066	198,908	190,556
<b>AH74X Benefits</b>		<b>854,626</b>	<b>772,098</b>	<b>843,507</b>	<b>877,765</b>	<b>877,765</b>	<b>731,113</b>	<b>980,036</b>	<b>903,318</b>
A71130	Court Reporters	530	77	122	1,000	1,000	214	1,000	1,000
A71140	Legal Services	14,167	12,081	7,788	12,000	12,000	7,875	12,000	12,000
A71150	Consultants	60,609	48,152	-552	-	-	-	-	-
A71180	Architectural Services	-	-	2,163	-	-	-	-	-
A71230	Software & Online Services	-	95	-	-	-	459	2,500	2,500
A71450	Mileage Reimbursement	-	108	-	-	-	-	-	-
A71460	ZBA Travel Allowance	2,954	2,838	1,611	3,500	3,500	1,620	3,500	3,500
A71470	Employee Relations	1,147	747	431	325	325	-	875	875
A71500	Trips And Training	30,305	21,524	7,234	10,155	10,155	5,692	25,000	25,000
A71720	Abatement	29,378	60,800	-	-	-	-	-	-
A71810	Dues And Subscriptions	5,124	5,283	2,946	6,000	6,000	3,058	6,000	6,000
A71840	Publications & Legal Notices	2,226	616	1,279	2,000	2,000	1,962	2,000	2,000
A71910	Gas For Heating	-	-	433	-	-	-	-	-
A71950	Cellular Phones	10,592	10,523	9,366	-	-	4,988	10,500	10,500
A71955	Cell Phone Allowance .	2,940	2,095	130	-	-	-	-	-
A71960	Data/Telecommunications	7,494	8,035	8,221	15,000	15,000	6,102	10,000	10,000
A71965	Radio Fees	-	936	-	-	-	-	-	-
A71970	Courier Services	4,234	3,592	4,225	4,200	4,200	3,031	4,200	4,200
A72050	Title Searches	450	-	450	-	-	-	-	-

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Planning & Development . F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A72210	Motor Vehicle Maintenance & Repairs	19,757	15,231	10,524	17,000	17,000	8,229	17,000	17,000
A72520	Record Storage	2,287	2,447	2,207	2,400	2,400	1,800	2,400	2,400
A72530	Equipment Rental	4,723	5,726	3,885	5,000	5,000	3,257	5,000	5,000
A72790	Transfers to Other Governments	-	-	3,713	-	-	3,025	-	-
A72830	Printing Services	967	1,203	275	1,200	1,200	712	1,200	1,200
A72840	Temporary Employment Services	4,813	-	-	20,000	20,000	10,889	30,000	20,000
A72970	Per Diem Fees	6,710	8,680	6,045	10,000	10,000	7,685	10,000	10,000
A73175	Elevator Inspections	3,272	1,249	5,062	7,600	7,600	2,907	10,000	10,000
A79920	Transfers Other Funds	-	9,101	-	-	-	-	-	-
A79940	Miscell Contractual Services	-	-	1,879	-	-	1,248	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>214,678</b>	<b>221,139</b>	<b>79,436</b>	<b>117,380</b>	<b>117,380</b>	<b>74,753</b>	<b>153,175</b>	<b>143,175</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>3,481,550</b>	<b>3,345,536</b>	<b>3,239,923</b>	<b>3,431,579</b>	<b>3,431,579</b>	<b>2,645,931</b>	<b>3,696,685</b>	<b>3,402,166</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	127,216	123,871	123,871	132,000	8,129	7%
A46X Charges for Services	189,902	167,000	167,000	214,500	47,500	28%
<b>AH4X Total Revenue</b>	<b>317,118</b>	<b>290,871</b>	<b>290,871</b>	<b>346,500</b>	<b>55,629</b>	<b>19%</b>
AH5X Personnel	4,039,829	4,029,577	4,029,577	4,136,922	107,345	3%
AH6X Commodities	25,603	26,000	26,000	32,975	6,975	27%
AH74X Benefits	1,349,273	1,358,570	1,358,570	1,298,218	(60,352)	-4%
AH7X Contractuals	258,760	273,995	273,995	366,415	92,420	34%
AH8X Capital Expenditures	1,634	0	0	0	0	0%
<b>AH8X Total Expenses</b>	<b>5,675,098</b>	<b>5,688,142</b>	<b>5,688,142</b>	<b>5,834,530</b>	<b>146,388</b>	<b>3%</b>

### BUDGET HIGHLIGHTS:

- ↑ Salary Reimbursement (45280) has been increased per state reimbursement guidelines.
- ↑ Fees (46010) has been increased based upon current activity.
- ↑ Commodities are increased by \$6,975 due to increased costs for online legal research services and hardcopy reference documents in Books, Manuals, and Periodicals (61030) and an increase in Operational Supplies (61040).
- ↑ Contractual costs are increased \$92,420 largely due to a \$60,000 increase in Legal Services (71140) and a \$25,000 increase in Trips and Training (71500). Both accounts are restored to the FY2020 budget amount. Legal Services is for private attorneys to handle conflict cases in the Traffic, Misdemeanor, and Felony Divisions. Trips and Training is for continuing legal and related education for attorneys and other department staff.

### ACCOMPLISHMENTS:

- ❖ Provided in-house legal training to attorneys to satisfy Illinois' Continuing Legal Education requirements.
- ❖ Reduced number of Failure to Appear for those clients who chose to receive text reminders.
- ❖ Continued to provide excellent legal representation during pandemic by maintaining jail visits, working with clients via ZOOM, and having in-person meetings while maintaining social distancing.

### GOALS:

- ❖ Reduce jail population by referring more inmates to housing and treatment alternatives.
- ❖ Expand in-house legal training.
- ❖ Educate staff on changes in law related to passage of crime bill.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	46	47	47
Part Time	1	0	0

Full-Time	Count
Chief Public Defender	1
Attorney Supervisors	4
Staff Attorneys	28
Investigator Supervisor	1
Investigators	3
Immigration Analyst	1
Social Workers	2
Business Manager	1
Executive Legal Assistant	4
Administrative Clerk	2
<b>Total</b>	<b>47</b>

#### PERFORMANCE INFORMATION:

Measurement	CY2014 Actual	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual	CY2020 Actual
<b>Cases Appointed</b>							
Felony	2,282	2,139	2,239	2,449	2,310	2,285	1,721
Misdemeanor	3,072	2,893	2,583	2,650	2,676	2,594	1,789
DUI	658	647	596	544	566	592	480
Juvenile: Abuse & Neglect	162	163	176	163	225	288	367
Juvenile: Adoption	12	18	28	20	26	25	21
Juvenile: Delinquency	508	534	494	422	387	326	279
Mental Health Petitions		33	35	17	18	29	56
<b>Cases Disposed</b>							
Felony	2,363	2,292	2,385	2,681	2,701	2,831	2,089
Misdemeanor	3,664	3,119	3,194	3,069	3,178	3,188	2,118
DUI	723	720	693	639	638	740	443
Juvenile: Abuse & Neglect	218	227	279	268	261	390	547
Juvenile: Adoption	12	18	28	20	26	25	21
Juvenile: Delinquency	601	612	552	546	499	479	393
Mental Health Petitions		32	32	19	17	29	56
<b>Case Disposal Rate</b>							
Felony	104%	107%	107%	109%	117%	124%	121%
Misdemeanor	119%	108%	124%	116%	119%	123%	118%
DUI	110%	111%	116%	117%	113%	125%	92%
Juvenile: Abuse & Neglect	135%	139%	159%	164%	116%	135%	149%
Juvenile: Adoption	100%	100%	100%	100%	100%	100%	100%
Juvenile: Delinquency	118%	115%	112%	129%	129%	147%	141%
Mental Health Petitions		97%	91%	112%	94%	100%	100%

- ❖ 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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Public Defender F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45280	Salary Reimbursement	120,733	113,287	127,216	123,871	123,871	106,323	132,000	132,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>120,733</b>	<b>113,287</b>	<b>127,216</b>	<b>123,871</b>	<b>123,871</b>	<b>106,323</b>	<b>132,000</b>	<b>132,000</b>
A46010	Fees	283,271	247,070	185,152	162,500	162,500	170,363	210,000	210,000
A46391	Guardian Ad Litem Fees	7,750	4,500	4,750	4,500	4,500	3,000	3,500	4,500
<b>A46X</b>	<b>Charges for Services</b>	<b>291,021</b>	<b>251,570</b>	<b>189,902</b>	<b>167,000</b>	<b>167,000</b>	<b>173,363</b>	<b>213,500</b>	<b>214,500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>411,754</b>	<b>364,857</b>	<b>317,118</b>	<b>290,871</b>	<b>290,871</b>	<b>279,686</b>	<b>345,500</b>	<b>346,500</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Public Defender F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	3,723,734	3,748,970	3,989,446	4,064,117	4,064,117	3,150,797	4,077,316	4,179,249
A51135	Payroll Contingency	-	-	-	-50,000	-50,000	-	-	-63,000
A51140	Overtime Salaries And Wages	1,356	-	-	-	-	-	1,336	1,370
A51180	Special Pay	12,940	10,344	11,160	13,000	13,000	9,289	13,363	13,363
A51210	Performance Appraisals	674	1,944	1,611	-	-	2,035	-	-
A51220	Vacation payout	4,203	12,519	25,763	-	-	19,764	-	-
A51230	Sick Payout	3,849	5,396	8,153	-	-	11,150	-	-
A51240	Opt Out Premium	-	-	2,627	1,500	1,500	3,777	4,500	4,500
A51310	Cell Phone Allowance	-	-	1,068	960	960	832	1,440	1,440
<b>AH5X Personnel</b>		<b>3,746,757</b>	<b>3,779,174</b>	<b>4,039,829</b>	<b>4,029,577</b>	<b>4,029,577</b>	<b>3,197,643</b>	<b>4,097,955</b>	<b>4,136,922</b>
A61010	Office Supplies	-	-	-	-	-	168	-	-
A61030	Books Manuals And Periodicals	6,565	7,953	8,536	9,000	9,000	-	10,975	10,975
A61040	Operational Supplies	16,451	19,014	16,453	16,000	16,000	6,744	21,000	21,000
A65090	Gasoline	2,140	1,743	614	1,000	1,000	134	1,000	1,000
<b>AH6X Commodities</b>		<b>25,155</b>	<b>28,710</b>	<b>25,603</b>	<b>26,000</b>	<b>26,000</b>	<b>7,045</b>	<b>32,975</b>	<b>32,975</b>
A74060	Health Premiums	-	-	142	-	-	148	-	-
A74080	H/L/D Employee Benefits	677,582	696,437	686,798	665,514	665,514	571,993	688,840	660,840
A74100	Retirement Benefits/FICA	267,577	269,774	290,170	309,088	309,088	232,436	313,506	318,269
A74110	Retirement Benefits/IMRF	359,868	288,201	372,163	383,968	383,968	291,648	314,326	319,109
<b>AH74X Benefits</b>		<b>1,305,028</b>	<b>1,254,412</b>	<b>1,349,273</b>	<b>1,358,570</b>	<b>1,358,570</b>	<b>1,096,224</b>	<b>1,316,672</b>	<b>1,298,218</b>
A71120	Interpreters	1,200	2,095	1,423	2,095	2,095	1,877	2,500	2,500
A71140	Legal Services	211,000	210,000	200,000	150,000	150,000	122,250	210,000	210,000
A71150	Consultants	12,200	14,200	7,200	26,000	26,000	3,500	33,000	33,000
A71450	Mileage Reimbursement	-	-	-	500	500	-	500	500
A71470	Employee Relations	750	1,239	504	-	-	-	1,175	1,175
A71500	Trips And Training	22,578	15,824	942	-	-	-	25,000	25,000
A71810	Dues And Subscriptions	4,082	6,245	16,760	15,000	15,000	11,500	18,000	18,000
A71830	Transcripts	2,411	1,594	934	1,600	1,600	1,228	3,100	3,100
A71950	Cellular Phones	1,504	1,205	583	600	600	445	600	600
A71955	Cell Phone Allowance	1,380	1,380	115	-	-	-	-	-
A71960	Data/Telecommunications	76	-	-	-	-	-	-	-
A71970	Courier Services	155	-	-	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	2,669	3,459	2,388	2,200	2,200	1,073	2,000	2,000
A72520	Record Storage	10,068	10,896	12,157	15,000	15,000	10,409	10,000	10,000
A72530	Equipment Rental	9,889	8,963	6,311	11,000	11,000	4,661	10,540	10,540
A72960	Witness Fees	17,547	27,923	9,444	40,000	40,000	2,976	40,000	40,000
A79940	Miscell Contractual Services	622	3,344	-	10,000	10,000	125	10,000	10,000
<b>AH7X Contractuals</b>		<b>298,131</b>	<b>308,366</b>	<b>258,760</b>	<b>273,995</b>	<b>273,995</b>	<b>160,044</b>	<b>366,415</b>	<b>366,415</b>
A84030	Computer Equipment	-	-	1,634	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>1,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH8X Total Expenses</b>		<b>5,375,071</b>	<b>5,370,662</b>	<b>5,675,098</b>	<b>5,688,142</b>	<b>5,688,142</b>	<b>4,460,957</b>	<b>5,814,017</b>	<b>5,834,530</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	4,521,564	3,393,000	3,393,000	3,672,070	279,070	8%
<b>AH4X Total Revenue</b>	<b>4,521,564</b>	<b>3,393,000</b>	<b>3,393,000</b>	<b>3,672,070</b>	<b>279,070</b>	<b>8%</b>
AH5X Personnel	325,982	280,016	280,016	257,754	(22,262)	-8%
AH6X Commodities	2,533	6,629	6,629	6,650	21	0%
AH74X Benefits	103,004	79,881	79,881	73,540	(6,341)	-8%
AH7X Contractuals	24,238	30,480	30,480	30,500	20	0%
<b>AHEX Total Expenses</b>	<b>455,756</b>	<b>397,006</b>	<b>397,006</b>	<b>368,444</b>	<b>(28,562)</b>	<b>-7%</b>

### ACCOMPLISHMENTS:

- ❖ Despite modified hours and limited access to the county building throughout the pandemic, the Recorder's office remained open and staffed until 5pm every day.
- ❖ All the County Government protocols were followed, and no staff utilized any sick time for a COVID-related illness.
- ❖ Deeds, mortgages, refinancing documents were at an all-time high.
  - May 1, 2019 thru April 30, 2020: 93,618 documents filed.
  - May 1, 2020 thru April 30, 2021: 130,710 documents filed.
  - Over the course of the last year, the Recorder of Deeds Office has seen recording volume increase by 39.6%.

### GOALS:

- ❖ To continue to provide courteous, knowledgeable and efficient service to all our customers while keeping our eyes on a seamless transition and consolidation with the Lake County Clerks Office in December of 2022. As we navigate the beginning of FY2022 our main priority will be to continue "business as usual" to serve the needs of our customers.

**STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	5	4	4
Part Time	1	1	1

Full-Time	Count
Administrative Assistant	1
Recorder of Deeds	1
Admin Research Specialist	1
Office Coordinator	1
<b>TOTAL</b>	<b>4</b>

**PERFORMANCE INFORMATION:**

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projected
Documents Recorded	96,106	81,233	83,865	100,000	90,000
Documents Recorded Per Day	386	328	342	400	370
Documents Recorded Per FTE	9,153	8,123	8,529	10,250	9,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Recorder of Deeds F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	4,326,669	3,357,242	4,417,146	3,315,000	3,315,000	5,906,080	3,357,242	3,567,070
A46930	GIS Fees	80,721	82,766	104,418	78,000	78,000	99,965	82,766	105,000
<b>A46X</b>	<b>Charges for Services</b>	<b>4,407,390</b>	<b>3,440,008</b>	<b>4,521,564</b>	<b>3,393,000</b>	<b>3,393,000</b>	<b>6,006,045</b>	<b>3,440,008</b>	<b>3,672,070</b>
A49999	Over Short	-	-	-	-	-	-62	-	-
<b>A49X</b>	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>4,407,390</b>	<b>3,440,008</b>	<b>4,521,564</b>	<b>3,393,000</b>	<b>3,393,000</b>	<b>6,005,983</b>	<b>3,440,008</b>	<b>3,672,070</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Recorder of Deeds F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	434,771	379,334	303,370	258,287	258,287	215,055	262,150	268,704
A51120	Permanent PT Salaries/Wages	-	8,302	20,423	20,229	20,229	13,743	28,829	29,550
A51135	Payroll Contingency	-	-	-	-	-	-	-	-42,000
A51200	Temporary PT Salaries/Wages	54	-	-	-	-	-	-	-
A51220	Vacation payout	-	330	-	-	-	57	-	-
A51240	Opt Out Premium	3,115	3,000	2,188	1,500	1,500	1,216	1,500	1,500
<b>AH5X Personnel</b>		<b>437,940</b>	<b>390,966</b>	<b>325,982</b>	<b>280,016</b>	<b>280,016</b>	<b>230,070</b>	<b>292,479</b>	<b>257,754</b>
A61010	Office Supplies	2,949	5,570	2,533	5,570	5,570	1,932	5,600	5,600
A61040	Operational Supplies	-	1,059	-	1,059	1,059	-	1,050	1,050
<b>AH6X Commodities</b>		<b>2,949</b>	<b>6,629</b>	<b>2,533</b>	<b>6,629</b>	<b>6,629</b>	<b>1,932</b>	<b>6,650</b>	<b>6,650</b>
A74080	H/L/D Employee Benefits	70,012	53,632	48,207	31,831	31,831	41,757	54,656	28,656
A74100	Retirement Benefits/FICA	32,324	29,026	24,581	21,421	21,421	16,489	22,865	22,411
A74110	Retirement Benefits/IMRF	42,584	30,430	30,216	26,629	26,629	20,432	22,925	22,473
<b>AH74X Benefits</b>		<b>144,920</b>	<b>113,089</b>	<b>103,004</b>	<b>79,881</b>	<b>79,881</b>	<b>78,677</b>	<b>100,446</b>	<b>73,540</b>
A71810	Dues And Subscriptions	962	1,091	1,039	1,091	1,091	485	1,000	1,000
A71970	Courier Services	-	80	-	80	80	-	100	100
A72280	Equipment Maintenance	850	-	-	-	-	-	-	-
A72520	Record Storage	14,437	19,160	16,248	19,160	19,160	11,643	19,200	19,200
A72530	Equipment Rental	4,349	3,202	4,451	3,202	3,202	2,555	3,200	3,200
A72830	Printing Services	3,622	4,882	2,224	4,882	4,882	2,412	5,000	5,000
A79950	All Other Miscellaneous	1,877	2,065	276	2,065	2,065	119	2,000	2,000
<b>AH7X Contractuals</b>		<b>26,097</b>	<b>30,480</b>	<b>24,238</b>	<b>30,480</b>	<b>30,480</b>	<b>17,215</b>	<b>30,500</b>	<b>30,500</b>
<b>AH7X Total Expenses</b>		<b>611,906</b>	<b>541,163</b>	<b>455,756</b>	<b>397,006</b>	<b>397,006</b>	<b>327,894</b>	<b>430,075</b>	<b>368,444</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	74,265	70,126	70,126	60,126	(10,000)	-14%
<b>AH4X Total Revenue</b>	<b>74,265</b>	<b>70,126</b>	<b>70,126</b>	<b>60,126</b>	<b>(10,000)</b>	<b>-14%</b>
AH5X Personnel	415,414	387,070	387,070	457,907	70,837	18%
AH6X Commodities	2,191	4,000	4,000	3,248	(752)	-19%
AH74X Benefits	174,741	184,473	184,473	222,068	37,595	20%
AH7X Contractuals	83,140	152,072	152,072	102,058	(50,014)	-33%
AH8X Capital Expenditures	6,179	0	0	0	0	0%
<b>AH8X Total Expenses</b>	<b>681,665</b>	<b>727,615</b>	<b>727,615</b>	<b>785,281</b>	<b>57,666</b>	<b>8%</b>

### BUDGET HIGHLIGHTS:

↓ 71150 – Consultants decreased by \$50,014 to account for the increase in personnel costs due to restructuring.

### ACCOMPLISHMENTS:

- ❖ Virtual Work Permits.
- ❖ 100% Online Registrations and payments for Bus Drivers.
- ❖ Online appointment scheduling.
- ❖ Staff maintained 100% access to network while working remotely.
- ❖ Restructured website.
- ❖ Offering more professional development to county wide schools.

### GOALS:

- ❖ Address Bus Driver and Educator Shortage.
- ❖ Strengthen communications with Lake County Schools.
- ❖ Reorganize financial operations to centralize processing.
- ❖ To continue to improve current offerings and services. To explore innovative solutions to address the needs of the Schools of Lake County.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	9	9	9
Part Time	1	1	1

Full-Time	Count
Chief Licensure Officer	1
Admin Assistant	1
Admin Assistant / Truancy Officer	1
Licensure Staff Officer	1
Accountant	1
Executive Assistant	2
Truancy Officer	2
<b>TOTAL</b>	<b>9</b>

## PERFORMANCE INFORMATION:

Measurement	State FY2017 Actual	State FY2018 Actual	State FY2019 Actual	State FY2020 Actual	State FY2021 Actual
School Building Permits Issued – Total	221	239	228	160	234
School Building Permits Issued – New Structures	9	10	1	4	6
School Building Permits Issued – Major Renovations	42	37	214	36	34
School Building Permits Issued – Building Additions	13	18	13	8	15
School Building Permits Issued – Misc. Projects	157	174	0	112	179
School Bus Drivers					
Initial Training Classes	17	18	17	14	10
Refresher Training	45	45	47	46	76
Active Bus Drivers in Lake County	2,876	2,855	2,910	3,205	1,939

❖ 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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Regional Office of Education \_H24X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45280	Salary Reimbursement	60,711	60,126	58,265	60,126	60,126	33,882	60,126	60,126
A45330	Grants - Other	16,000	16,000	16,000	10,000	10,000	10,000	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>76,711</b>	<b>76,126</b>	<b>74,265</b>	<b>70,126</b>	<b>70,126</b>	<b>43,882</b>	<b>60,126</b>	<b>60,126</b>
A46420	Copy Charges	27	14	-	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>27</b>	<b>14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>76,738</b>	<b>76,140</b>	<b>74,265</b>	<b>70,126</b>	<b>70,126</b>	<b>43,882</b>	<b>60,126</b>	<b>60,126</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Regional Office of Education - H24X F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	425,578	427,914	391,839	379,028	379,028	319,638	436,906	447,829
A51120	Permanent PT Salaries/Wages	12,092	9,716	8,151	8,042	8,042	8,869	8,292	8,499
A51140	Overtime Salaries And Wages	2,094	208	65	-	-	-	1,540	1,579
A51220	Vacation payout	2,232	5,157	9,734	-	-	-	-	-
A51230	Sick Payout	5,931	-	4,875	-	-	-	-	-
A51240	Opt Out Premium	1,558	1,500	750	-	-	-	-	-
<b>AH5X Personnel</b>		<b>449,484</b>	<b>444,494</b>	<b>415,414</b>	<b>387,070</b>	<b>387,070</b>	<b>328,507</b>	<b>446,738</b>	<b>457,907</b>
A61010	Office Supplies	3,008	2,783	2,191	4,000	4,000	1,076	3,248	3,248
<b>AH6X Commodities</b>		<b>3,008</b>	<b>2,783</b>	<b>2,191</b>	<b>4,000</b>	<b>4,000</b>	<b>1,076</b>	<b>3,248</b>	<b>3,248</b>
A74080	H/L/D Employee Benefits	127,358	117,194	108,547	118,052	118,052	94,997	152,209	152,209
A74100	Retirement Benefits/FICA	31,358	31,036	29,290	29,611	29,611	23,404	34,056	34,908
A74110	Retirement Benefits/IMRF	41,265	32,505	36,904	36,810	36,810	28,707	34,098	34,951
<b>AH74X Benefits</b>		<b>199,980</b>	<b>180,735</b>	<b>174,741</b>	<b>184,473</b>	<b>184,473</b>	<b>147,109</b>	<b>220,363</b>	<b>222,068</b>
A71150	Consultants	76,341	82,027	67,616	125,570	125,570	35,941	76,000	76,000
A71450	Mileage Reimbursement	1,691	2,229	875	3,000	3,000	1,947	4,000	4,000
A71470	Employee Relations	250	232	-	-	-	-	-	-
A71500	Trips And Training	485	1,573	711	1,500	1,500	866	2,938	2,938
A71810	Dues And Subscriptions	3,762	3,253	2,993	3,250	3,250	3,200	3,500	3,500
A71940	Telephone	3,039	3,252	4,606	3,252	3,252	3,641	6,340	6,340
A72160	Risk Premiums And Brokers Fees	-	-	-	7,000	7,000	3,729	2,800	2,800
A72170	Liability And Work Comp Insurance	-	-	2,148	-	-	-	-	-
A72280	Equipment Maintenance	358	-	358	-	-	-	-	-
A72520	Record Storage	-	-	472	500	500	285	480	480
A72530	Equipment Rental	2,467	2,467	2,274	2,500	2,500	1,463	3,500	3,500
A72820	Postage	5,244	3,243	421	3,500	3,500	669	2,500	2,500
A79950	All Other Miscellaneous	158	826	666	2,000	2,000	-	-	-
<b>AH7X Contractuals</b>		<b>93,797</b>	<b>99,103</b>	<b>83,140</b>	<b>152,072</b>	<b>152,072</b>	<b>51,740</b>	<b>102,058</b>	<b>102,058</b>
A84060	Furniture And Office Equipment	-	-	6,179	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>6,179</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH6X Total Expenses</b>		<b>746,269</b>	<b>727,115</b>	<b>681,665</b>	<b>727,615</b>	<b>727,615</b>	<b>528,432</b>	<b>772,407</b>	<b>785,281</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	493,294	655,105	655,105	661,105	6,000	1%
A45X Intergovernmental	5,686,167	5,398,956	5,818,956	5,248,073	(150,883)	-3%
A46X Charges for Services	2,375,382	2,790,363	2,790,363	2,807,250	16,887	1%
A49X Transfers	27,869,390	55,000	55,000	55,000	0	0%
AHM Miscellaneous	25,890	53,000	53,000	53,000	0	0%
<b>AH4X Total Revenue</b>	<b>36,450,123</b>	<b>8,952,424</b>	<b>9,372,424</b>	<b>8,824,428</b>	<b>(127,996)</b>	<b>-1%</b>
AH5X Personnel	45,862,737	42,518,526	42,619,526	46,772,552	4,254,026	10%
AH6X Commodities	1,992,109	2,329,755	2,433,526	2,490,520	160,765	7%
AH74X Benefits	17,072,854	18,724,588	18,760,588	18,867,317	142,729	1%
AH7X Contractuals	6,529,271	7,497,339	8,572,931	8,435,943	938,604	13%
AH8X Capital Expenditures	438,240	88,500	97,579	585,536	497,036	562%
<b>AH8X Total Expenses</b>	<b>71,895,210</b>	<b>71,158,708</b>	<b>72,484,150</b>	<b>77,151,868</b>	<b>5,993,160</b>	<b>8%</b>

### BUDGET HIGHLIGHTS:

- ❖ Personnel cost increases are due in part to union contracts that were settled during FY2021.
- ↑ Operational Supplies (61040) increased \$57,192 to address replacements of smaller dollar amount items, such as vacuums, miscellaneous kitchen equipment, and other operational equipment.
- ↑ Clothing and Uniforms (61060) increased \$30,665 to meet the anticipated uniform needs of new hires.
- ↑ Food and provisions (61080) increased \$19,861 due to a contract price increase.
- ↑ Ammunition (64020) increased \$38,335 due to an increase in cost.
- ↑ Software & Online Services (71230) increased largely due to a contract increase for body cameras and maintenance fee and subscription increases for various applications.
- ↑ Medical Fees (71330) increased \$264,986 to accommodate the aggregate cap in the contract.
- ↑ Trips and Training (71500) increased \$109,203 as a return to FY20 funding levels and in anticipation of new hires.
- ↑ Security Services (71650) increased based upon a contract price increase and a transfer of contract management for the Waukegan campus from Facilities & Construction Services to the Sheriff's Office.
- ↑ Radio Fees (71965) increased \$10,481 in anticipation of new hires and to correct underbudgeting in FY2021.
- ↑ Investigative Expense (72020) increased \$15,311 due to the increase in the cost of an investigative software subscription.
- ↑ Radio Equipment Maintenance & Repair (72240) increased \$47,697 as a return to FY20 funding levels and for anticipated VHF radio maintenance.
- ↑ Miscellaneous Contractual Services (79940) increased \$36,164 for the Cristo Rey high school intern program and a new psychological exam vendor.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	495	493	493
Part Time	57	55	55

Position Name	Count
Accountant II	1
Accounting Clerk	1
Administrative Assistant	3
Administrative Assistant II	3
Administrative Clerk	9
Business Manager-Sheriff	1
Chief of Corrections	1
Chief of Law Enforce & Community Services	1
Chief of Staff	1
Clerk	5
Contract Manager	1
Corrections Officer	193
Corrections Officer Lt	5
Corrections Officer Sgt	19
Court Security Officer	23
Dep Sher Grade I	142
Deputy Chief	5
Deputy Chief of Court Security	1
Deputy Sheriff Lt	6
Deputy Sheriff Sgt	18
Dir of Communications	1
Director Office of Professional Standards	1
Dispatch Asst Supervisor	3
<b>TOTAL</b>	<b>444</b>

Position Name	Count
Dispatch Shift Supervisor	3
Evidence Tech	3
Executive Asst	5
Foreclosure Specialist	1
Information Technology Manager	1
IT Technician	3
Lead Evidence Tech	1
Lead IT Technician	1
Radio Dispatcher	21
Records Supervisor	1
Security Director	1
Sheriff	1
Senior Clerk	1
Senior Payroll Specialist	2
Senior Utility Worker - Sheriff	2
Support Serv Tech	1
Undersheriff	1
<b>TOTAL</b>	<b>49</b>

Inmate Welfare	Count
Manager Correction Prog	1
Re-entry Specialist	1
Correctional Librarian	1
<b>TOTAL</b>	<b>3</b>

## PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual
Arrests						
Arrests for UCR Part I Crimes – Violent Crimes	14	54	37	46	53	33*
Arrests for UCR Part I Crimes – Property Crimes	141	96	113	127	89	17*
Arrests for Driving Under the Influence (DUI)	342	254	244	247	318	139*
All Other Arrests	1,916	1,721	1,271	1,133	1,097	447*
In-Jail Assaults – Total						
In-Jail Assaults – Prisoner-on-Prisoner – Not Requiring Off-Site Medical	69	72	67	70	64	26*
In-Jail Assaults – Prisoner-on-Prisoner – Requiring Off-Site Medical	59	61	57	55	55	22*
In-Jail Assaults – Prisoner-on-Officer – Not Requiring Off-Site Medical	1	1	4	3	0	1*
In-Jail Assaults – Prisoner-on-Officer – Requiring Off-Site Medical	3	4	4	7	9	1*

\* Data reflects YTD total January-June 30, 2021

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Sheriff Department F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A43020	False Alarm Fees	15,225	5,875	4,300	4,000	4,000	2,734	4,000	4,000
A43050	Fines Sheriff	565,434	566,096	408,446	568,900	568,900	383,893	568,900	568,900
A43055	Prisoner Review and Vehicle Fine collection	47,178	52,674	10,875	2,000	2,000	6,340	2,000	8,000
A43065	Administrative Adjudication Court Fines	22,442	21,701	20,202	23,260	23,260	16,292	23,260	23,260
A43080	Parking Fines Sheriff	755	395	5	500	500	5	500	500
A43100	DUI Fines Sheriff	63,485	50,691	49,466	56,445	56,445	36,698	56,445	56,445
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>714,519</b>	<b>697,432</b>	<b>493,294</b>	<b>655,105</b>	<b>655,105</b>	<b>445,961</b>	<b>655,105</b>	<b>661,105</b>
A45020	All Other Salary Reimbursement	178,217	249,431	208,201	216,599	216,599	-	-	-
A45100	Sheriff Convey Pers To Inst	15,590	13,817	11,314	15,000	15,000	9,621	15,000	15,000
A45105	Sheriff IST - Interstate Transfer	8,126	10,209	3,186	9,305	9,305	3,240	9,305	9,305
A45110	Sheriff Law Enforcemnt Training	33,781	-	-	-	-	-	-	-
A45120	Sheriff Work Release	444,894	464,752	341,434	400,000	400,000	108,741	350,000	350,000
A45130	SSA Jail Incentive	92,865	111,748	75,637	90,000	90,000	43,761	75,000	75,000
A45330	Grants - Other	25,498	22,014	19,800	20,000	40,000	20,000	20,000	20,000
A45334	Grants - Federal	77	62,443	321,543	-	-	-	-	-
A45335	Grants - Nonprofit	50,000	50,000	-	-	400,000	400,000	-	-
A45340	Other Federal Funds	-	-	58,008	-	-	-	-	-
A45380	Revenue From Municipalities	4,356,153	4,743,163	4,647,044	4,648,052	4,648,052	4,233,508	4,778,768	4,778,768
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,205,201</b>	<b>5,727,578</b>	<b>5,686,167</b>	<b>5,398,956</b>	<b>5,818,956</b>	<b>4,818,871</b>	<b>5,248,073</b>	<b>5,248,073</b>
A46125	Sheriff Bond Fees	52,185	47,775	34,461	55,230	55,230	28,775	-	-
A46160	Court Security Fees	-	1,273,647	1,361,417	1,150,000	1,150,000	1,206,538	1,150,000	1,200,000
A46260	Warrant Fees	104,651	96,002	80,305	100,696	100,696	91,750	90,000	95,000
A46270	Fire Arms Training Fees	8,700	10,568	7,545	7,250	7,250	3,300	7,250	7,250
A46280	Photograph Fee's	113	1,051	1,130	400	400	580	500	500
A46290	Special Police Services	387,689	296,101	266,508	304,907	304,907	146,662	300,000	300,000
A46300	Sheriff Fees-Circuit Clerk	379,174	324,438	256,438	300,000	300,000	236,931	300,000	300,000
A46305	Eviction Service Fees	172,063	122,171	16,039	105,000	105,000	11,509	125,000	125,000
A46310	Foreign Service	128,033	109,927	27,330	90,000	90,000	12,142	90,000	90,000
A46320	Marine Unit Fines	7,901	1,952	11,076	8,000	8,000	1,306	8,000	8,000
A46330	Foreclosure Fees	459,900	408,500	163,500	435,000	435,000	99,900	450,000	450,000
A46335	Eviction Rescheduling Fee	3,902	3,723	436	3,880	3,880	327	3,000	3,000
A46420	Copy Charges	36,667	48,530	23,534	35,000	35,000	12,880	35,000	35,000
A46740	Sex Offender Registration Fee	15,735	16,363	5,153	15,000	15,000	8,255	15,000	15,000
A46745	Violent Offenders Against Youth Registration Fee	240	340	80	200	200	190	200	200
A46750	Elect Monitor System Service	170,697	156,427	97,404	150,000	150,000	78,753	150,000	150,000
A46795	Arrestee's Medical Cost Fund	17,390	19,441	19,536	20,000	20,000	16,803	20,000	20,000
A46850	All Other Charges For Services	6,576	5,861	2,860	8,000	8,000	2,275	6,500	6,500
A46970	Finger Print Fees	1,869	1,679	630	1,800	1,800	767	1,800	1,800
<b>A46X</b>	<b>Charges for Services</b>	<b>1,953,483</b>	<b>2,944,495</b>	<b>2,375,382</b>	<b>2,790,363</b>	<b>2,790,363</b>	<b>1,959,644</b>	<b>2,752,250</b>	<b>2,807,250</b>
A49920	Transfers From Other Funds	60,000	-	27,869,390	55,000	55,000	-	55,000	55,000
<b>A49X</b>	<b>Transfers</b>	<b>60,000</b>	<b>-</b>	<b>27,869,390</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>
A44030	Other Rentals	-	1	1	-	-	1	-	-
A48010	Interest	86,525	94,778	25,894	50,000	50,000	1,725	50,000	50,000
A49910	All Other Miscellaneous Revenue	1,120	7,084	-5	3,000	3,000	-10	3,000	3,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>87,644</b>	<b>101,862</b>	<b>25,890</b>	<b>53,000</b>	<b>53,000</b>	<b>1,716</b>	<b>53,000</b>	<b>53,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,020,848</b>	<b>9,471,367</b>	<b>36,450,123</b>	<b>8,952,424</b>	<b>9,372,424</b>	<b>7,226,192</b>	<b>8,763,428</b>	<b>8,824,428</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Sheriff Department F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	33,979,519	35,000,653	37,527,103	39,514,768	39,615,568	27,949,356	42,475,003	43,536,877
A51120	Permanent PT Salaries/Wages	-	-	4,628	33,114	33,114	7,128	28,691	29,408
A51135	Payroll Contingency	-	-	-	-2,544,000	-2,544,000	-	-	-2,619,000
A51140	Overtime Salaries And Wages	4,502,474	5,679,826	5,699,266	2,883,778	2,883,778	4,320,673	2,988,751	3,063,469
A51145	Back Pay/Retro Pay	18,350	-	8,983	-	-	-	-	-
A51160	Holiday Pay	803,285	1,061,292	1,166,808	1,001,971	1,001,971	323,810	1,031,545	1,057,333
A51180	Special Pay	873,936	853,701	830,667	881,192	881,192	638,619	907,116	907,116
A51200	Temporary PT Salaries/Wages	622,368	619,868	342,439	686,203	686,203	123,346	750,849	750,849
A51210	Performance Appraisals	3,852	38	1,203	-	-	3,321	-	-
A51220	Vacation payout	112,708	242,831	122,865	-	-	221,086	-	-
A51230	Sick Payout	54,303	176,738	95,392	-	-	169,007	-	-
A51240	Opt Out Premium	56,190	61,671	63,382	61,500	61,500	49,082	46,500	46,500
A51310	Cell Phone Allowance	-	-	-	-	200	12	-	-
<b>AH5X Personnel</b>		<b>41,026,985</b>	<b>43,696,618</b>	<b>45,862,737</b>	<b>42,518,526</b>	<b>42,619,526</b>	<b>33,805,439</b>	<b>48,228,455</b>	<b>46,772,552</b>
A61010	Office Supplies	25,022	24,266	23,545	28,505	29,365	7,862	28,800	28,800
A61030	Books Manuals And Periodicals	79	4,241	851	3,493	3,493	-	3,740	3,740
A61040	Operational Supplies	82,719	181,211	180,385	146,108	178,608	98,207	203,300	203,300
A61060	Clothing And Uniforms	215,454	316,335	329,790	291,335	291,335	101,765	322,000	322,000
A61080	Food and Provisions	846,085	930,139	778,022	930,139	930,139	653,852	950,000	950,000
A61090	Printing and Photographic Supplies	544	1,953	-	1,953	1,953	-	1,700	1,700
A63020	Cleaning Supplies	167,894	185,344	134,378	188,061	188,061	93,667	188,280	188,280
A63030	Linen And Bedding	33,879	23,554	33,209	23,554	23,554	10,393	30,000	30,000
A64010	Shooting Range	14,605	9,933	14,696	9,933	9,933	2,202	12,000	12,000
A64020	Ammunition	134,035	120,435	52,944	121,665	192,076	38,963	160,000	160,000
A65020	Laboratory Supplies	1,454	1,607	2,353	1,607	1,607	1,257	2,000	2,000
A65090	Gasoline	456,478	583,402	383,927	583,402	583,402	262,935	588,700	588,700
A65180	Miscellaneous Commodities	-	-	58,008	-	-	-	-	-
<b>AH6X Commodities</b>		<b>1,978,249</b>	<b>2,382,419</b>	<b>1,992,109</b>	<b>2,329,755</b>	<b>2,433,526</b>	<b>1,271,101</b>	<b>2,490,520</b>	<b>2,490,520</b>
A74060	Health Premiums	-	-	375	-	-	1,664	-	-
A74080	H/L/D Employee Benefits	6,538,828	6,823,868	6,773,338	8,150,438	8,169,438	5,994,861	8,924,827	8,902,827
A74100	Retirement Benefits/FICA	2,989,809	3,183,879	3,339,505	3,275,797	3,283,297	2,458,955	3,691,307	3,638,040
A74110	Retirement Benefits/IMRF	6,362,651	5,841,844	2,433,745	2,176,496	2,185,996	1,841,715	2,149,607	2,057,797
A74115	Retirement Benefits/SLEP	-	-	4,525,891	5,121,857	5,121,857	3,338,151	4,164,540	4,268,653
<b>AH74X Benefits</b>		<b>15,891,288</b>	<b>15,849,592</b>	<b>17,072,854</b>	<b>18,724,588</b>	<b>18,760,588</b>	<b>13,635,345</b>	<b>18,930,281</b>	<b>18,867,317</b>
A71125	Staff Augmentation	-	-	66,413	84,324	84,324	64,844	85,000	85,000
A71150	Consultants	-	-	-	-	40,500	-	-	-
A71230	Software & Online Services	112,835	523,334	877,788	819,425	821,625	626,960	883,000	883,000
A71325	Polygraph Fees	12,465	11,200	6,395	12,600	12,600	4,800	15,750	15,750
A71330	Medical Fees	3,159,257	3,216,320	3,307,785	4,121,614	4,908,557	2,867,685	4,386,600	4,386,600
A71470	Employee Relations	7,413	8,161	5,288	5,530	5,530	3,766	13,325	13,325
A71500	Trips And Training	341,893	381,408	234,739	293,297	346,234	216,808	402,500	402,500
A71527	Certification/Accreditation Fees	14,862	15,500	5,714	15,500	15,500	-	15,500	15,500
A71530	Programs and Services	9,580	7,626	191,114	211,054	345,367	142,672	220,150	220,150
A71650	Security Services	819,138	872,820	795,721	875,000	875,000	683,980	1,226,000	1,226,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Sheriff Department F101 General Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A71710	Grant Projects	52,174	47,826	-	-	50,000	-	-	-
A71810	Dues And Subscriptions	17,813	16,290	15,026	16,273	16,273	14,861	16,500	16,500
A71950	Cellular Phones	103,997	105,611	110,308	108,678	108,678	72,486	108,000	108,000
A71960	Data/Telecommunications	2,292	14,950	23,379	26,500	35,200	9,586	27,000	27,000
A71965	Radio Fees	126,279	116,091	123,914	125,973	125,973	97,754	136,454	136,454
A72010	Extradition Expenses	42,129	58,689	25,825	58,689	58,689	38,042	58,000	58,000
A72020	Investigative Expense	17,801	23,989	23,502	23,989	23,989	20,593	39,300	39,300
A72210	Motor Vehicle Maintenance & Repairs	269,487	354,069	366,142	310,000	310,000	223,924	310,000	310,000
A72230	Boat Maintenance And Repairs	14,964	15,724	11,624	24,000	24,000	4,870	24,500	24,500
A72240	Radio Equipment Maintenance & Repair	120	35,243	26,737	32,303	32,303	12,723	80,000	80,000
A72280	Equipment Maintenance	4,572	10,778	22,882	34,628	34,628	12,449	47,585	47,585
A72520	Record Storage	13,467	13,965	12,858	13,002	13,002	12,514	14,500	14,500
A72530	Equipment Rental	37,956	43,936	46,045	45,800	45,800	37,032	51,200	51,200
A72760	Northern Illinois Crime Lab	164,454	167,699	171,332	173,754	173,754	173,754	173,754	173,754
A72840	Temporary Employment Services	1,881	-	-	-	-	-	-	-
A72920	Meals And Lodging For Jurors	7,992	9,734	3,274	9,734	9,734	1,126	10,000	10,000
A79940	Miscell Contractual Services	611,588	367,922	52,421	52,161	52,161	22,915	88,325	88,325
A79950	All Other Miscellaneous	-	-	3,045	3,511	3,511	80	3,000	3,000
<b>AH7X Contractuals</b>		<b>5,966,409</b>	<b>6,438,888</b>	<b>6,529,271</b>	<b>7,497,339</b>	<b>8,572,931</b>	<b>5,366,223</b>	<b>8,435,943</b>	<b>8,435,943</b>
A83010	Motor Vehicles	-	-	-	-	-	-	2,290,323	181,718
A84020	Radios & Electronic Equipment	-	512,245	31,935	-	-	-	-	-
A84030	Computer Equipment	-	-	32,061	-	-	-	200,000	-
A84060	Furniture And Office Equipment	-	-	24,433	-	9,079	5,842	11,041	11,041
A85040	Replacements	-	-	349,811	88,500	88,500	29,735	392,777	392,777
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>512,245</b>	<b>438,240</b>	<b>88,500</b>	<b>97,579</b>	<b>35,577</b>	<b>2,894,141</b>	<b>585,536</b>
<b>AH8X Total Expenses</b>		<b>64,862,932</b>	<b>68,879,762</b>	<b>71,895,210</b>	<b>71,158,708</b>	<b>72,484,150</b>	<b>54,113,686</b>	<b>80,979,340</b>	<b>77,151,868</b>



## Law and Judicial Committee

# 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:

	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	8,699	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>8,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	38,073	0	0	0	0	0%
AH6X Commodities	220	300	300	300	0	0%
AH74X Benefits	25,095	0	0	0	0	0%
AH7X Contractuals	21,819	34,463	34,463	52,995	18,532	54%
<b>AHEX Total Expenses</b>	<b>85,208</b>	<b>34,763</b>	<b>34,763</b>	<b>53,295</b>	<b>18,532</b>	<b>53%</b>

### BUDGET HIGHLIGHTS:

- ↑ Consultants (71150) are increased by \$16,500 as the Commission is planning to conduct scenario-based testing for applicants seeking a promotion.
- ↑ Mileage Reimbursement (71450), Cellular Phones (71950), and Per Diem Fees (72970) are increased a total of \$2,032 based upon current activity.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	1	0	0

### PERFORMANCE INFORMATION:

Measurements	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual*	2021 Projection	2022 Projection
Candidate Applications	314	224	180	250	355	62	100	300
Candidates Who Took the Physical Fitness Test	203	153	104	183	203	0	0	150
Candidates Who Took the Written Exam	160	120	84	132	118	0	0	125
Candidates Certified by SMC to Sheriff	33	41	22	0	1	19	16	50
Candidates Appointed by Sheriff	16	6	13	0	1	3	10	35

\* Due to COVID-19 mitigation measures, activity was significantly less in 2020 and 2021.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Sheriff's Merit Comm F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	5,528	-	8,699	-	-	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>5,528</b>	<b>-</b>	<b>8,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,528</b>	<b>-</b>	<b>8,699</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Sheriff's Merit Comm F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	44,152	34,955	38,073	-	-	-	-	-
A51140	Overtime Salaries And Wages	542	343	-	-	-	-	-	-
A51220	Vacation payout	-	109	-	-	-	-	-	-
A51240	Opt Out Premium	-	577	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>44,694</b>	<b>35,984</b>	<b>38,073</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A61010	Office Supplies	1,017	-	35	150	150	65	150	150
A61080	Food and Provisions	675	583	185	150	150	97	150	150
<b>AH6X Commodities</b>		<b>1,692</b>	<b>583</b>	<b>220</b>	<b>300</b>	<b>300</b>	<b>162</b>	<b>300</b>	<b>300</b>
A74080	H/L/D Employee Benefits	8,153	1,562	19,104	-	-	-	-	-
A74100	Retirement Benefits/FICA	3,349	2,734	2,632	-	-	-	-	-
A74110	Retirement Benefits/IMRF	4,421	2,868	3,359	-	-	-	-	-
<b>AH74X Benefits</b>		<b>15,923</b>	<b>7,164</b>	<b>25,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A71150	Consultants	6,600	3,450	4,028	7,500	7,500	-	24,000	24,000
A71325	Polygraph Fees	10,425	8,800	7,840	15,000	15,000	4,960	15,000	15,000
A71415	Recruitment	61	-	-	-	-	-	-	-
A71450	Mileage Reimbursement	1,239	1,168	1,194	1,402	1,402	1,530	1,600	1,600
A71470	Employee Relations	-	-	-177	-	-	-	-	-
A71490	Employment Ads-Help Wanted	1,247	-	-	-	-	298	-	-
A71810	Dues And Subscriptions	59	-	-	-	-	-	-	-
A71950	Cellular Phones	590	727	840	1,106	1,106	918	1,440	1,440
A72510	Building Rentals	-	850	-	850	850	-	850	850
A72520	Record Storage	313	105	105	105	105	88	105	105
A72970	Per Diem Fees	9,036	7,616	7,990	8,500	8,500	9,510	10,000	10,000
<b>AH7X Contractuals</b>		<b>29,570</b>	<b>22,715</b>	<b>21,819</b>	<b>34,463</b>	<b>34,463</b>	<b>17,304</b>	<b>52,995</b>	<b>52,995</b>
<b>AH6X Total Expenses</b>		<b>91,879</b>	<b>66,446</b>	<b>85,208</b>	<b>34,763</b>	<b>34,763</b>	<b>17,466</b>	<b>53,295</b>	<b>53,295</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	103,623	41,000	41,000	33,000	(8,000)	-20%
A45X Intergovernmental	1,474,793	1,583,584	1,841,847	1,750,298	166,714	11%
A46X Charges for Services	283,211	203,450	203,450	230,000	26,550	13%
AHM Miscellaneous	192	200	200	100	(100)	-50%
<b>AH4X Total Revenue</b>	<b>1,861,818</b>	<b>1,828,234</b>	<b>2,086,497</b>	<b>2,013,398</b>	<b>185,164</b>	<b>10%</b>
AH5X Personnel	10,852,806	11,170,725	11,411,124	11,887,935	717,210	6%
AH6X Commodities	107,114	87,842	94,342	133,650	45,808	52%
AH74X Benefits	3,866,764	4,246,592	4,338,564	4,279,803	33,211	1%
AH7X Contractuals	450,171	392,201	1,097,262	644,121	251,920	64%
AH8X Capital Expenditures	0	0	0	10,625	10,625	0%
<b>AHEX Total Expenses</b>	<b>15,276,855</b>	<b>15,897,359</b>	<b>16,941,292</b>	<b>16,956,134</b>	<b>1,058,775</b>	<b>7%</b>

### BUDGET HIGHLIGHTS

- ↑ Revenues increased by 10%. These increases are largely due to a \$152,996 increase in Federal Grants (45334), which includes Juvenile Justice, wellness center, and other grants. All Other Salary Reimbursement (45020) also increased \$41,690 due to reimbursements being received for the Child Advocacy Center and the HIDTA (High Intensity Drug Trafficking Area) grant.
- ↓ Collection Fees (43110) and State's Attorney's Fees (46250) decreased \$20,000 and \$23,450, respectively as the State's Attorney's Office is projecting a decrease in these fees.
- ↑ Personnel costs increased due in part to two new positions: a Data Coordinator position funded by the MacArthur Grant, and a Therapist position funded by the Victims of Crime Act (VOCA).
- ↑ Operational Supplies (61040) increased 27,300 for mental health grant supplies, such as furniture for the office and therapy room and sound panels.
- ↑ Consultants (71150) increased \$64,954 for a digital marketing consultant and the Juvenile Offender Mediation Program.
- ↑ Software and Online Services (71230) increased \$46,763 for investigator software (CLEAR), evidence software (BEAST), and zoom accounts.
- ↑ Transcripts (71830) increased \$20,000 to meet the anticipated needs of court calls, which are being increased. In addition, grand jury transcripts are also increasing in cost.
- ↑ Miscellaneous Contractual Services increased \$48,500 for the Cristo Rey high school internship program and other services, such as shredding and printer services.

### ACCOMPLISHMENTS:

- ❖ Successfully navigated through the pandemic. The State's Attorney's Office remained open providing assistance to County government clients, law enforcement, victims, children, and citizens of Lake County. The Lake County Children's Advocacy Center served over 400 children between January and June 2021, by providing forensic interviews and served many additional children through virtual support groups.
- ❖ On December 1, 2020, hired the first woman and first person of color to the First Assistant/Chief Deputy of Criminal position in the history of Lake County.

- ❖ In 2021, established the first:
  - Violent Crimes Investigative Unit to become involved in prosecuting violent crimes immediately;
  - Chief of Victim Services to ensure compliance with the Victims' Bill of Rights and to improve victim services across divisions; Ms. Herrera has also streamlined and improved our U-VISA process;
  - Chief of Rehabilitative Services to coordinate treatment and diversion programs across divisions; and
  - Tracking systems for felony assistant caseloads and major crash/death case investigations.
- ❖ Throughout 2021, developed and disseminated protocols to law enforcement in order to improve investigations of domestic violence and sexual violence cases.
- ❖ In 2021, diversified leadership in the criminal supervisor position from 0% supervisors of color to 41%; increased female supervisors from 25% to 55%. Of the 21 office-wide new hires or promotions of attorneys, 10 lawyers of color were hired or promoted, and 14 women lawyers were hired or promoted.
- ❖ In 2021, increased number of Spanish-speaking victim witness coordinators from one to four and started protocols to connect victims of crime with coordinators immediately after the crime; (previously, coordinators were not appointed until charges were filed).
- ❖ Through the MacArthur Grant, hired the first data analyst in the history of the office in 2021.
- ❖ Lake County Children's Advocacy Center completed the National Children's Alliance (NCA) re-accreditation review, in collaboration with the Children's Advocacy Center of Illinois (CACI).
- ❖ In 2021, finalized planning for the grant-funded Wellness Center which will provide critical mental health services to the residents of Lake County while also decreasing incarceration costs.
- ❖ In June 2021, awarded an Illinois Juvenile Justice Commission (IDHS) grant of \$55,74 to re-start and strengthen the Lake County Juvenile Justice Council. This Council is a collaborative effort of many government and private agencies addressing juvenile justice procedures and programs. The Council was defunct as of 2019.
- ❖ In June 2021, awarded an Illinois Juvenile Justice Commission (IDHS) grant \$50,485; to implement A Step-Up Program that addresses youth involved in adolescent domestic battery within their homes.
- ❖ In 2021, applied for grants to increase funding of Cyber Lab, to establish a Conviction Integrity Unit, to establish a Human Trafficking Task Force, and to establish an expanded treatment program for first time domestic violence offenders.

## GOALS:

- ❖ Re-deploy resources within the office to more effectively and aggressively prosecute violent and sexual offenders such that they are isolated from possible future victims.
- ❖ Study and decrease racially disparate outcomes with respect to screening, bond decisions, and case dispositions.
- ❖ Assist law enforcement with identifying new techniques to fight violent and sexual crime, including providing increased technological support through the LCSAO Cyber Lab.
- ❖ Decrease the ratio of victims to victim-witness coordinators.
- ❖ Assist law enforcement in techniques to centralize intelligence regarding the most violent offenders.
- ❖ Work with law enforcement, local government, and community groups to develop strategies for the long-term decrease in violent crime.
- ❖ Establish a strategic plan for proactive investigations of child pornography and human trafficking offenses and buttress diminishing front-line law enforcement efforts in this area.
- ❖ Develop strategies that reduce crime in the long run by; expanding treatment options, increasing diversion opportunities, and minimizing economic collateral consequences connected to non-violent offenses.
- ❖ Increase implicit bias training within the office and continue to increase diversity throughout the office and in leadership.
- ❖ Increase felony and misdemeanor diversion programs for non-violent offenses in order to decrease docket pressure and to provide a restorative approach to the offender.
- ❖ 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.
- ❖ Continue preparing and training for the Integrated Case Management System launch in 2022.
- ❖ Engage the community with larger panels regarding racial profiling, victim services, and violence reduction.
- ❖ Provide training to law enforcement partners with respect to; new criminal justice reforms, constitutional compliance, alternative first responders, victim-centered investigations, and avoiding wrongful prosecutions; collect data on civil rights violations.
- ❖ Launch and publish a data dashboard on local crime trends.
- ❖ Launch a new, more interactive website that accepts complaints of civil rights violations and violations of labor laws.
- ❖ Continue to build data for purposes of allocating internal resources and winning grants as well as for creating a culture of accountability within the office.
- ❖ Win more grants to achieve the goals listed above while decreasing the burden on taxpayer.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	131	131	133
Part Time	9	9	8

Full-Time	Count
State's Attorney	1
Attorneys	70
Support Staff	30
Investigators	7
Victim/Witness Coordinator	12
Paralegals	3
Victim Counselor/Therapist (Grant position)	1
Chief Deputy of Admin	1
CAC Director	1
Director of IT	1
Director of Community & Government Relations	1
Communications Manager	1
Cyber Crimes Analyst	1
Crime Analyst	1
Forensic Tech	1
Data Analyst (Grant position)	1
<b>TOTAL</b>	<b>133</b>

## PERFORMANCE INFORMATION:

Measurement	FY2018 Actual	FY2019 Actual	*FY2020 Actual	FY2021 Projected	FY2022 Projected
Children's Advocacy Center: Children Interviewed	985	929	748	900	1,000

Child interviews are performed at the Lake County Children's Advocacy Center (LCCAC) as part of any investigation into allegations of physical or sexual abuse of a child or adult with developmental disabilities.

\*LCCAC remained open during the entire pandemic, conducting forensic interviews, and providing services for children and families. The number of forensic interviews performed was impacted by schools, day care centers, and youth programs being closed.

Measurement	FY2021 Actual as of April 7, 2021	FY21 Projected	FY22 Projected
Number of defendants in formal APP Diversion Program and Misdemeanor Diversion Program	29	90	90
Participants served by Therapeutic Intensive Monitoring Courts (TIM Courts)	90	100	100
SAO Victim/Witness Coordinators	12	12	14

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

State's Attorney F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A43060	Overweight Fees - States Attorney	2,046	835	188	1,000	1,000	1,541	500	1,000
A43110	Collection Fees	78,608	92,252	103,435	40,000	40,000	30,979	20,000	32,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>80,654</b>	<b>93,087</b>	<b>103,623</b>	<b>41,000</b>	<b>41,000</b>	<b>32,519</b>	<b>20,500</b>	<b>33,000</b>
A45020	All Other Salary Reimbursement	88,319	53,459	51,013	39,853	39,853	-	81,543	81,543
A45140	Child Support IV-D Reimb	624,677	616,489	561,678	671,000	671,000	385,918	684,420	684,420
A45280	Salary Reimbursement	146,203	149,829	154,597	163,560	163,560	118,593	161,603	161,603
A45330	Grants - Other	5,934	5,326	-	5,326	5,326	-	-	-
A45333	Grants - State	52,781	83,301	131,208	121,094	227,319	165,757	121,094	121,094
A45334	Grants - Federal	537,121	566,365	534,400	420,897	572,935	239,511	573,883	573,883
A45350	Other State Funds	6,000	6,000	6,000	6,000	6,000	4,500	6,000	6,000
A45400	Revenue From Other Government Bodies	136,959	-	-	-	-	-	7,755	7,755
A45970	Transfers from Agency Funds	-	50,352	35,896	155,854	155,854	-	114,000	114,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,597,995</b>	<b>1,531,121</b>	<b>1,474,793</b>	<b>1,583,584</b>	<b>1,841,847</b>	<b>914,279</b>	<b>1,750,298</b>	<b>1,750,298</b>
A46010	Fees	68,857	67,533	37,590	30,000	30,000	25,925	30,000	30,000
A46250	States Attorneys Fees	95,072	173,450	245,440	173,450	173,450	238,323	150,000	200,000
A46955	State's Attorney Civil Cannabis	750	400	180	-	-	54	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>164,679</b>	<b>241,384</b>	<b>283,211</b>	<b>203,450</b>	<b>203,450</b>	<b>264,302</b>	<b>180,000</b>	<b>230,000</b>
A49910	All Other Miscellaneous Revenue	4,775	145	192	200	200	2	100	100
<b>AHM</b>	<b>Miscellaneous .</b>	<b>4,775</b>	<b>145</b>	<b>192</b>	<b>200</b>	<b>200</b>	<b>2</b>	<b>100</b>	<b>100</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,848,102</b>	<b>1,865,736</b>	<b>1,861,818</b>	<b>1,828,234</b>	<b>2,086,497</b>	<b>1,211,102</b>	<b>1,950,898</b>	<b>2,013,398</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

State's Attorney F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	10,158,562	10,223,707	10,478,090	10,759,777	10,868,162	8,687,546	11,301,130	11,583,659
A51120	Permanent PT Salaries/Wages	236,970	269,971	293,040	380,528	512,542	150,265	306,156	313,811
A51135	Payroll Contingency	-	-	-	-	-	-	-	-43,000
A51140	Overtime Salaries And Wages	-	17	-	-	-	-	-	-
A51180	Special Pay	9,102	8,001	7,620	12,120	12,120	7,480	12,305	12,305
A51210	Performance Appraisals	397	826	4,204	-	-	17,994	-	-
A51220	Vacation payout	73,153	29,132	32,725	-	-	241,529	-	-
A51230	Sick Payout	76,102	-	20,345	-	-	88,292	-	-
A51240	Opt Out Premium	18,230	14,423	12,649	13,500	13,500	13,192	15,000	15,000
A51310	Cell Phone Allowance	-	-	4,133	4,800	4,800	2,474	6,160	6,160
<b>AH5X Personnel</b>		<b>10,572,517</b>	<b>10,546,076</b>	<b>10,852,806</b>	<b>11,170,725</b>	<b>11,411,124</b>	<b>9,208,772</b>	<b>11,640,751</b>	<b>11,887,935</b>
A61010	Office Supplies	15,199	15,515	12,731	13,842	18,242	10,150	19,350	19,350
A61020	Computer Supplies	1,164	5,449	2,011	4,000	6,100	1,616	10,000	10,000
A61030	Books Manuals And Periodicals	27,967	29,697	28,225	23,000	23,000	15,372	24,000	24,000
A61040	Operational Supplies	73,770	59,339	58,421	41,000	41,000	17,306	68,300	68,300
A65090	Gasoline	11,815	6,155	5,727	6,000	6,000	4,069	12,000	12,000
<b>AH6X Commodities</b>		<b>129,915</b>	<b>116,155</b>	<b>107,114</b>	<b>87,842</b>	<b>94,342</b>	<b>48,513</b>	<b>133,650</b>	<b>133,650</b>
A74080	H/L/D Employee Benefits	1,967,177	2,071,362	2,133,825	2,343,075	2,396,411	2,003,332	2,473,087	2,461,087
A74100	Retirement Benefits/FICA	760,424	756,324	774,523	851,101	869,274	662,933	889,017	908,168
A74110	Retirement Benefits/IMRF	991,364	780,023	958,416	1,052,416	1,072,879	812,350	891,340	910,548
<b>AH74X Benefits</b>		<b>3,718,965</b>	<b>3,607,709</b>	<b>3,866,764</b>	<b>4,246,592</b>	<b>4,338,564</b>	<b>3,478,614</b>	<b>4,253,444</b>	<b>4,279,803</b>
A71120	Interpreters	3,075	8,913	5,715	10,000	10,000	2,153	20,000	20,000
A71140	Legal Services	137,982	106,638	73,224	-	-	-	-	-
A71150	Consultants	23,701	55,046	10,671	45,000	72,040	37,402	109,954	109,954
A71230	Software & Online Services	6,727	8,679	5,837	5,420	5,420	9,541	52,183	52,183
A71450	Mileage Reimbursement	3,790	4,846	614	3,000	3,000	523	5,000	5,000
A71470	Employee Relations	3,771	3,130	3,072	-	-	-	3,525	3,525
A71500	Trips And Training	35,344	43,897	10,990	6,000	21,553	2,973	48,000	48,000
A71810	Dues And Subscriptions	4,770	6,058	27,332	29,965	29,965	24,506	32,120	32,120
A71830	Transcripts .	62,047	56,679	47,923	50,000	50,000	40,185	70,000	70,000
A71840	Publications & Legal Notices	5,513	4,794	9,349	5,000	5,000	4,166	8,000	8,000
A71950	Cellular Phones	16,310	16,004	14,874	17,935	18,535	8,576	16,265	16,265
A71955	Cell Phone Allowance .	4,695	5,100	425	-	-	-	-	-
A71960	Data/Telecommunications	11,847	14,961	14,269	21,706	21,706	1,064	2,200	2,200
A71965	Radio Fees	4,524	4,680	4,290	4,212	4,212	3,510	4,212	4,212
A71970	Courier Services	2,581	3,246	1,832	2,500	2,500	1,676	4,300	4,300
A72020	Investigative Expense	171	250	-	250	250	90	1,000	1,000
A72140	Unemployment Compensation	-	-	-	-	138	-	-	-
A72170	Liability And Work Comp Insurance	-	-	-	-	3,764	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	6,076	9,610	5,479	4,500	4,500	5,559	8,000	8,000
A72520	Record Storage	64,282	61,190	61,169	59,902	59,902	54,249	59,902	59,902
A72530	Equipment Rental	27,035	27,174	26,327	29,715	29,715	19,411	33,470	33,470
A72820	Postage	150	268	57	100	100	109	300	300
A72960	Witness Fees	8,683	9,302	11	10,000	10,000	-22	20,500	20,500



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

State's Attorney F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79940	Miscell Contractual Services	98,327	93,644	93,698	64,500	658,607	83,644	113,000	113,000
A79950	All Other Miscellaneous	52,065	43,594	33,014	22,496	86,355	10,888	32,190	32,190
<b>AH7X</b>	<b>Contractuals</b>	<b>583,464</b>	<b>587,701</b>	<b>450,171</b>	<b>392,201</b>	<b>1,097,262</b>	<b>310,205</b>	<b>644,121</b>	<b>644,121</b>
A84060	Furniture And Office Equipment	-	-	-	-	-	-	10,625	10,625
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,625</b>	<b>10,625</b>
<b>AH7X</b>	<b>Total Expenses</b>	<b>15,004,860</b>	<b>14,857,641</b>	<b>15,276,855</b>	<b>15,897,359</b>	<b>16,941,292</b>	<b>13,046,104</b>	<b>16,682,591</b>	<b>16,956,134</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	3,454,972	3,216,289	3,216,289	3,179,000	(37,289)	-1%
A49X Transfers	26,800	106,035	106,035	109,135	3,100	3%
AHM Miscellaneous	5,751,079	2,101,735	2,101,735	3,051,800	950,065	45%
<b>AH4X Total Revenue</b>	<b>9,232,850</b>	<b>5,424,059</b>	<b>5,424,059</b>	<b>6,339,935</b>	<b>915,876</b>	<b>17%</b>
AH5X Personnel	948,702	979,695	979,695	995,457	15,762	2%
AH6X Commodities	1,477	7,576	7,576	11,870	4,294	57%
AH74X Benefits	362,611	394,512	394,512	341,133	(53,379)	-14%
AH7X Contractuals	48,334	86,610	96,610	80,945	(5,665)	-7%
<b>AH6X Total Expenses</b>	<b>1,361,124</b>	<b>1,468,393</b>	<b>1,478,393</b>	<b>1,429,405</b>	<b>(38,988)</b>	<b>-3%</b>

### BUDGET HIGHLIGHTS:

- ↑ Revenue increased by \$915,876 due to anticipated increase in Interest – 48010.
- ↑ Commodities increased \$4,294 with the largest increase being in Operational Supplies – 61040. \$1,600 was also added for Outreach Supplies – 61120.
- ↑ Contractuals decreased by \$5,665 with the majority of the decreased associated with a \$5,885 decrease in Printing Services – 72830.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	16	16	16
Part Time	1	1	1

Full-Time	Count
Deputy Treasurer	1
Executive Assistant	1
Investment Admin/Real Estate Tax Ledger Accountant	1
Lead Cashier	1
Lead Real Estate Tax Admin	1
Operations Manager	1
Real Estate Tax Admin/Treasury Specialist	1
Real Estate Tax and Investment Manager	1
Real Estate Tax Billing & Collections Analyst	3
Real Estate Tax Info & Collections Specialist	4
Treasurer	1
<b>TOTAL</b>	<b>16</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Treasurer F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41130	Penalty Cost & Interest On Collect	2,972,768	3,126,244	3,454,972	3,126,244	3,126,244	2,167,331	3,125,000	3,125,000
A41150	Tax Sale/Redemption P I & Cost	53,495	90,045	-	90,045	90,045	-	54,000	54,000
<b>A41X</b>	<b>Taxes</b>	<b>3,026,262</b>	<b>3,216,289</b>	<b>3,454,972</b>	<b>3,216,289</b>	<b>3,216,289</b>	<b>2,167,331</b>	<b>3,179,000</b>	<b>3,179,000</b>
A49920	Transfers From Other Funds	26,800	26,800	26,800	106,035	106,035	-26,800	109,135	109,135
<b>A49X</b>	<b>Transfers</b>	<b>26,800</b>	<b>26,800</b>	<b>26,800</b>	<b>106,035</b>	<b>106,035</b>	<b>26,800</b>	<b>109,135</b>	<b>109,135</b>
A48010	Interest	1,955,288	6,672,869	5,692,058	2,000,000	2,000,000	848,818	2,500,000	3,000,000
A48011	1st Midwest Bank Interest Earned	258,369	396,388	56,791	100,000	100,000	9,105	10,000	50,000
A49910	All Other Miscellaneous Revenue	1,250	1,735	2,230	1,735	1,735	1,799	1,800	1,800
<b>AHM</b>	<b>Miscellaneous</b>	<b>2,214,907</b>	<b>7,070,992</b>	<b>5,751,079</b>	<b>2,101,735</b>	<b>2,101,735</b>	<b>859,721</b>	<b>2,511,800</b>	<b>3,051,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,267,969</b>	<b>10,314,081</b>	<b>9,232,850</b>	<b>5,424,059</b>	<b>5,424,059</b>	<b>3,000,253</b>	<b>5,799,935</b>	<b>6,339,935</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Treasurer F101 General Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	886,050	835,790	913,279	978,195	978,195	749,672	978,933	1,003,406
A51120	Permanent PT Salaries/Wages	-	29,843	16,948	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-	-	-	-	-24,000
A51140	Overtime Salaries And Wages	-	60	1,032	-	-	444	1,026	1,051
A51200	Temporary PT Salaries/Wages	-	11,086	-	-	-	5,712	12,000	12,000
A51210	Performance Appraisals	-	-	-	-	-	1,343	-	-
A51220	Vacation payout	6,733	2,587	10,222	-	-	5,380	-	-
A51230	Sick Payout	-	6,802	5,079	-	-	-	-	-
A51240	Opt Out Premium	2,019	2,365	2,142	1,500	1,500	2,185	3,000	3,000
<b>AH5X Personnel</b>		<b>894,802</b>	<b>888,533</b>	<b>948,702</b>	<b>979,695</b>	<b>979,695</b>	<b>764,736</b>	<b>994,959</b>	<b>995,457</b>
A61010	Office Supplies	-	631	402	631	631	2,018	4,270	4,270
A61040	Operational Supplies	13,327	6,944	1,075	6,944	6,944	1,270	6,000	6,000
A61120	Outreach Supplies	-	-	-	-	-	-	1,600	1,600
<b>AH6X Commodities</b>		<b>13,327</b>	<b>7,576</b>	<b>1,477</b>	<b>7,576</b>	<b>7,576</b>	<b>3,289</b>	<b>11,870</b>	<b>11,870</b>
A74080	H/L/D Employee Benefits	182,724	192,732	207,936	226,396	226,396	185,571	242,288	188,288
A74100	Retirement Benefits/FICA	66,145	63,496	68,556	74,947	74,947	55,291	75,460	76,321
A74110	Retirement Benefits/IMRF	87,696	64,840	86,120	93,169	93,169	67,832	75,658	76,524
<b>AH74X Benefits</b>		<b>336,565</b>	<b>321,068</b>	<b>362,611</b>	<b>394,512</b>	<b>394,512</b>	<b>308,693</b>	<b>393,406</b>	<b>341,133</b>
A71140	Legal Services	82	31	-	-	-	62	-	-
A71150	Consultants	-	-	-	-	10,000	-	-	-
A71230	Software & Online Services	-	-	956	-	-	199	-	-
A71450	Mileage Reimbursement	-	770	-	770	770	-	500	500
A71470	Employee Relations	-	173	-	160	160	-	160	160
A71500	Trips And Training	-	530	261	530	530	-	530	530
A71810	Dues And Subscriptions	1,694	1,255	646	1,255	1,255	10	1,255	1,255
A71840	Publications & Legal Notices	10,341	13,391	-	13,391	13,391	12,629	13,750	13,750
A71950	Cellular Phones	1,654	110	-	-	-	-	-	-
A71970	Courier Services	4,034	3,049	4,802	3,049	3,049	4,504	3,050	3,050
A72280	Equipment Maintenance	918	1,424	1,190	1,424	1,424	573	900	900
A72530	Equipment Rental	1,139	1,335	365	1,335	1,335	1,227	1,800	1,800
A72540	Vehicle Leases	-	135	-	-	-	-	-	-
A72815	Bank Service Charges	1,111	-	-	-	-	-	-	-
A72830	Printing Services	66,460	63,885	38,809	63,885	63,885	56,889	58,000	58,000
A72840	Temporary Employment Services	-	1,722	-	-	-	-	-	-
A79940	Miscell Contractual Services	977	813	1,306	813	813	1,399	1,000	1,000
<b>AH7X Contractuals</b>		<b>88,410</b>	<b>88,621</b>	<b>48,334</b>	<b>86,610</b>	<b>96,610</b>	<b>77,492</b>	<b>80,945</b>	<b>80,945</b>
<b>AH6X Total Expenses</b>		<b>1,333,104</b>	<b>1,305,798</b>	<b>1,361,124</b>	<b>1,468,393</b>	<b>1,478,393</b>	<b>1,154,210</b>	<b>1,481,180</b>	<b>1,429,405</b>

# *Other Property Tax Funds*



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	3,857,661	3,952,500	3,952,500	3,952,500	0	0%
AHM Miscellaneous	72,416	14,545	14,545	14,545	0	0%
<b>AH4X Total Revenue</b>	<b>3,930,076</b>	<b>3,967,045</b>	<b>3,967,045</b>	<b>3,967,045</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	0	0	0	10,000	10,000	0%
AH7X Contractuals	35,150	92,100	92,100	163,900	71,800	78%
AH8X Capital Expenditures	4,220,313	3,825,504	7,005,479	3,743,700	(81,804)	-2%
<b>AH8X Total Expenses</b>	<b>4,255,463</b>	<b>3,917,604</b>	<b>7,097,579</b>	<b>3,917,600</b>	<b>(4)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F232 Bridge Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	3,889,379	3,888,715	3,851,906	3,952,500	3,952,500	3,331,214	3,952,500	3,952,500
A41110	Prior Year Property Taxes	2,580	1,030	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	5,802	-	5,754	-	-	5,873	-	-
<b>A41X</b>	<b>Taxes</b>	<b>3,897,761</b>	<b>3,889,746</b>	<b>3,857,661</b>	<b>3,952,500</b>	<b>3,952,500</b>	<b>3,337,088</b>	<b>3,952,500</b>	<b>3,952,500</b>
A45400	Revenue From Other Government Bodies	336,612	-	-	-	-	90,444	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>336,612</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>90,444</b>	<b>-</b>	<b>-</b>
A48010	Interest	8,219	46,648	72,416	14,545	14,545	-7,281	-	14,545
<b>AHM</b>	<b>Miscellaneous</b>	<b>8,219</b>	<b>46,648</b>	<b>72,416</b>	<b>14,545</b>	<b>14,545</b>	<b>7,281</b>	<b>-</b>	<b>14,545</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>4,242,592</b>	<b>3,936,394</b>	<b>3,930,076</b>	<b>3,967,045</b>	<b>3,967,045</b>	<b>3,420,251</b>	<b>3,952,500</b>	<b>3,967,045</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F232 Bridge Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A65030	Highway Materials	-	-	-	-	-	-	10,000	10,000
<b>AH6X</b>	<b>Commodities</b>	-	-	-	-	-	-	<b>10,000</b>	<b>10,000</b>
A71150	Consultants	47,114	86,028	35,150	92,100	92,100	70,836	94,900	94,900
A79920	Transfers Other Funds	-	-	-	-	-	-	45,000	45,000
A79940	Miscell Contractual Services	-	-	-	-	-	-	24,000	24,000
<b>AH7X</b>	<b>Contractuals</b>	<b>47,114</b>	<b>86,028</b>	<b>35,150</b>	<b>92,100</b>	<b>92,100</b>	<b>70,836</b>	<b>163,900</b>	<b>163,900</b>
A85020	Roads & Road Constr & Maintenance	3,214,101	4,871,429	4,220,313	3,825,504	7,005,479	1,887,735	3,743,700	3,743,700
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>3,214,101</b>	<b>4,871,429</b>	<b>4,220,313</b>	<b>3,825,504</b>	<b>7,005,479</b>	<b>1,887,735</b>	<b>3,743,700</b>	<b>3,743,700</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>3,261,215</b>	<b>4,957,457</b>	<b>4,255,463</b>	<b>3,917,604</b>	<b>7,097,579</b>	<b>1,958,571</b>	<b>3,917,600</b>	<b>3,917,600</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	19,034,846	18,000,000	18,000,000	18,000,000	0	0%
A45X Intergovernmental	358,495	492,496	492,496	493,848	1,352	0%
A46X Charges for Services	1,689,800	1,927,610	1,927,610	1,840,491	(87,119)	-5%
A49X Transfers	2,684,771	3,680,998	3,680,998	3,551,138	(129,860)	-4%
AHM Miscellaneous	196,844	91,822	91,822	166,822	75,000	82%
<b>AH4X Total Revenue</b>	<b>23,964,756</b>	<b>24,192,926</b>	<b>24,192,926</b>	<b>24,052,299</b>	<b>(140,627)</b>	<b>-1%</b>
AH5X Personnel	11,138,915	11,700,499	11,700,499	12,132,112	431,613	4%
AH6X Commodities	1,758,645	1,990,713	1,990,713	2,035,754	45,041	2%
AH74X Benefits	4,085,571	4,481,559	4,481,559	4,381,145	(100,414)	-2%
AH7X Contractuals	2,797,742	2,315,421	2,315,421	3,070,177	754,756	33%
AH8X Capital Expenditures	1,324,659	1,038,769	1,068,944	1,401,812	363,043	35%
<b>AHEX Total Expenses</b>	<b>21,105,532</b>	<b>21,526,961</b>	<b>21,557,136</b>	<b>23,021,000</b>	<b>1,494,039</b>	<b>7%</b>

### BUDGET HIGHLIGHTS:

- ↑ Commodities increased by \$45,041 with the largest increase being in 65070 – Automotive Parts in the amount of \$30,840. The increase is due to part price increases and EPA mandated exhaust repairs.
- ↑ Contractuals increased by \$754,756 with the largest operational increase being in 72530 – Equipment Rental in the amount of \$70,913.

### ACCOMPLISHMENTS:

- ❖ Developed the annual update to the 5-Year Transportation Improvement Program to include new funding made available through the Rebuild Illinois Capital Bill and the new County Option Motor Fuel Tax.
- ❖ Secured \$2 million of Illinois Transportation Enhancement Program (ITEP) state grant funding for the Patriot Path Improvements.
- ❖ Secured \$4.1 million of Transportation Alternatives Program (TAP) federal grant funding for the Patriot Path Improvements.
- ❖ Secured \$6 million of Congestion Mitigation and Air Quality (CMAQ) federal grant funding for the Connected Vehicle Demonstration Project that will be developed in cooperation with Argonne National Laboratory, Ford Motor Company, University of Pittsburgh, and Traffop Corporation.
- ❖ Submitted a \$19.95 million USDOT RAISE grant funding application for the construction of the Cedar Lake Road realignment project.
- ❖ Submitted over \$100 million of federal earmark funding requests to Lake County's federal delegation, of which over \$11 million of funding was supported by the legislators for Patriot Path and the Quentin Road bike path.

### GOALS:

- ❖ Implement the 2022 Construction Program.
- ❖ Update the 5-Year Transportation Improvement Program for FY2022-2027.

- ❖ Implement the new countywide borderless paratransit system in cooperation with PACE Suburban Bus.
- ❖ Continue aggressive pursuit of federal funding to address over \$1.7 billion of project backlog.

## PERFORMANCE INFORMATION:

Measurement	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Projection	FY2022 Target
<b>Level of Service</b>						
Major Access Permit Review Comment Responses Issued Within 15 Days	85%	88%	88%	90%	90%	90%
Average Lane Miles Maintained Per Snow and Ice Control Route	32.5	32.6	32.7	32.7	32.8	33.0
Lane Miles Maintained	846.0	850.2	851.9	853.1	865.2	870.0
Highway System Pavement Condition Rating	82	84	83	84	84	85
County Highway Bridges Maintained	39	39	39	40	40	40
Average Sufficiency Rating of County Highway Bridges	90.4	89.9	89.2	89.2	89.4	90.0
<b>Project Delivery</b>						
Five Year Transportation Improvement Program (TIP) Value (5 yr rolling avg)	\$613M	\$615M	\$586M	\$609M	\$622M	\$630M
County Highway Lane Miles Under Construction	224	240	264	268	250	200
Percentage Change in Construction Contract amount due to Change Orders	2.0%	3.1%	3.5%	3.4%	3.7%	0.0%
<b>Operations</b>						
Traffic Signals Connected to the Lake County PASSAGE Network	602	610	622	638	658	674
Number of PASSAGE Events Managed	11,295	10,662	9,803	7,244	8,921	10,500
<b>Environmental</b>						
Percentage of Recycled Materials Used in New Asphalt Pavements	24.7%	28.1%	27.4%	24.6%	26.5%	25.3%
Percentage of Highway Segments Adopted in Adopt-A-Highway Program	86%	89%	87%	86%	93%	94%
Number of Hybrid or Electric Vehicles in DOT Fleet	3	3	2	3	2	2
<b>Non-Motorized Travel</b>						
Miles of Bike Path, Bike Lanes and Bike-Friendly Shoulders	149.7	159.6	163.0	176.4	198.9	215.0

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	127	127	127
Part Time	22	17	22

Full-Time	Count
Road Maintenance Worker	23
Maintenance Operator	15
Principal Engineer	15
Mechanic	12
Senior Engineer	7
Engineering Technician	6
Foreman	5
Engineer	4
Lead Mechanic	4
Administrative Assistant	3
Maintenance Supervisor	3
Accountant	2
Accounting Specialist	2
Executive Assistant	2
GIS Analyst	2
TMC Operator	2
Assistant County Engineer	1
County Engineer, Director of Transportation	1
Director of Finance & Administration	1
Director of Planning & Programming	1
Engineer of Construction	1
Engineer of Design	1
Engineer of Maintenance	1
Engineer of Traffic	1
GIS Supervisor	1
Manager Fleet & Facilities	1
Manager of Highway Operations	1
Planner/Paratransit Coordinator	1
Planning Manager	1
Right of Way Agent	1
Safety Coordinator	1
Supervisor Land Survey	1
Systems Administrator	1
Systems Analyst	1
TMC Manager	1
Township Coordinator	1
<b>TOTAL</b>	<b>127</b>

FY 2022 Department of Transportation Capital Projects				
Project Name	Project Description	Operational & Fiscal Impact	Project Estimates Range	
			Low	High
Stearns School Road Bridge, East of Hutchins Road	Bridge Replacement	Preservation	\$1,000,000	\$5,000,000
Winchester Road Culvert, West of MD-N Metra Line	Design Engineering for Culvert Lining	Preservation	\$0	\$1,000,000
Culvert Replacement 2022	Design Engineering for Culvert Replacement	Preservation	\$0	\$1,000,000
Fairfield Road culvert north of IL 134	Design Engineering for Culvert Replacement	Preservation	\$0	\$1,000,000
Hawley Street Resurfacing, IL 176 to Midlothian	Resurfacing	Preservation	\$1,000,000	\$5,000,000
Gages Lake Resurfacing, US 45 TO IL 21	Resurfacing	Preservation	\$1,000,000	\$5,000,000
Russell Road @ Kenosha Road	Design Engineering for Roundabout	Modernization	\$0	\$1,000,000
Russell Road @ Kilbourne Road	ROW Acquisition for Intersection Improvement	Modernization	\$0	\$1,000,000
Hunt Club Road @ Washington Street	Intersection Improvement	Modernization	\$5,000,000	\$10,000,000
Darrell Road @ Case Rd/Neville Road	Intersection Improvement	Modernization	\$1,000,000	\$5,000,000
Winchester Road, IL 83 to IL 21	Resurfacing	Preservation	\$1,000,000	\$5,000,000
York House Road, Delany Road to IL 131	Resurfacing	Preservation	\$1,000,000	\$5,000,000
Center Line Rumble Strips	Safety Improvement	Modernization	\$0	\$1,000,000
Cedar Lake Road, Hart Road to Nippersink	Roadway Realignment	Expansion	\$10,000,000	\$20,000,000
Hart Rd @ Flint Creek	New Bridge	Preservation	\$1,000,000	\$5,000,000
Fairfield Road, IL 134 to IL 60	Preliminary Engineering	Expansion	\$1,000,000	\$5,000,000
Railroad Grade Separation Study	Feasibility Study	Expansion	\$0	\$1,000,000
Deep Lake Road, IL 173 to WI State Line	Intersection Improvements, Resurfacing	Modernization	\$5,000,000	\$10,000,000
Aptakisic Road, IL 83 to Buffalo Grove Road	Widening	Expansion	\$5,000,000	\$10,000,000
Patriot Path, Stage 1 and 4	Design Engineering, ROW	Modernization	\$1,000,000	\$5,000,000
Winchester Rd @ IL 83	Intersection Improvement	Modernization	\$1,000,000	\$5,000,000
York House Road, IL 131 to IL 137	Design Engineering for Widen and Resurface	Modernization	\$1,000,000	\$5,000,000
Hainesville Road, Rollins to Washington	Design Engineering and ROW for Widen and Resurface	Modernization	\$1,000,000	\$5,000,000
Wadsworth @ Lewis Avenue	Intersection Improvement	Modernization	\$1,000,000	\$5,000,000
Buffalo Grove Road, IL 22 to US 45	Design Engineering for Widen and Resurface	Expansion	\$0	\$1,000,000
Prairie Road, Aptakisic to IL 22	Design Engineering for Intersection Improvement and Resurfacing	Modernization	\$0	\$1,000,000
Kenosha @ 21st Street	ROW Acquisition for Intersection Improvement	Modernization	\$0	\$1,000,000
Annual ITS PASSAGE Enhancements	System Enhancements	Modernization	\$1,000,000	\$5,000,000
Annual County Highway System Maintenance	System Maintenance	Preservation	\$5,000,000	\$10,000,000
<b>Total DOT Projects</b>			<b>\$44,000,000</b>	<b>\$140,000,000</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F214 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	14,890,456	14,945,474	19,012,731	18,000,000	18,000,000	15,201,102	18,000,000	18,000,000
A41110	Prior Year Property Taxes	9,338	3,862	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	22,212	-	22,114	-	-	28,976	-	-
<b>A41X</b>	<b>Taxes</b>	<b>14,922,006</b>	<b>14,949,336</b>	<b>19,034,846</b>	<b>18,000,000</b>	<b>18,000,000</b>	<b>15,230,078</b>	<b>18,000,000</b>	<b>18,000,000</b>
A45150	Highway Dept Rent Right Of Way	38,501	47,139	24,691	22,163	22,163	14,887	23,515	23,515
A45340	Other Federal Funds	146,700	194,761	121,075	170,333	170,333	74,064	170,333	170,333
A45390	Revenue From Townships	55,518	94,264	41,192	75,000	75,000	-	75,000	75,000
A45400	Revenue From Other Government Bodies	236,987	264,075	171,537	225,000	225,000	124,646	225,000	225,000
A45410	DOT Signs and Markings Revenue	-	1,481	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>477,707</b>	<b>601,720</b>	<b>358,495</b>	<b>492,496</b>	<b>492,496</b>	<b>213,598</b>	<b>493,848</b>	<b>493,848</b>
A46600	Conditional Use Permits	-	-	-	-	-	58,385	-	-
A46630	Highway-Motor Equipment Service	513,089	584,867	684,421	606,220	606,220	426,816	604,506	604,506
A46650	Highway Permit Fees	72,600	43,500	18,225	50,000	50,000	22,775	30,000	30,000
A46660	Highway Truck Fees	204,806	242,935	250,228	200,000	200,000	98,510	225,000	225,000
A46670	Utility Fees	234,575	302,700	247,659	250,000	250,000	236,884	250,000	250,000
A46830	Service Station	763,757	817,430	489,267	821,390	821,390	432,014	730,985	730,985
<b>A46X</b>	<b>Charges for Services</b>	<b>1,788,826</b>	<b>1,991,431</b>	<b>1,689,800</b>	<b>1,927,610</b>	<b>1,927,610</b>	<b>1,275,384</b>	<b>1,840,491</b>	<b>1,840,491</b>
A49920	Transfers From Other Funds	2,605,444	2,481,106	2,684,771	3,680,998	3,680,998	1,294,149	2,576,859	3,551,138
<b>A49X</b>	<b>Transfers</b>	<b>2,605,444</b>	<b>2,481,106</b>	<b>2,684,771</b>	<b>3,680,998</b>	<b>3,680,998</b>	<b>1,294,149</b>	<b>2,576,859</b>	<b>3,551,138</b>
A48010	Interest	7,215	24,042	28,651	24,822	24,822	-10,606	-	24,822
A48110	Subdivision Review Reimbursement	3,940	1,676	5,064	2,000	2,000	48,394	2,000	2,000
A48320	Proceeds From Sale Of Assets	48,479	40,030	157,217	50,000	50,000	39,224	130,000	130,000
A49910	All Other Miscellaneous Revenue	25,441	11,128	5,912	15,000	15,000	6,339	10,000	10,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>85,075</b>	<b>76,876</b>	<b>196,844</b>	<b>91,822</b>	<b>91,822</b>	<b>83,352</b>	<b>142,000</b>	<b>166,822</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>19,879,058</b>	<b>20,100,470</b>	<b>23,964,756</b>	<b>24,192,926</b>	<b>24,192,926</b>	<b>18,096,561</b>	<b>23,053,198</b>	<b>24,052,299</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F214 Division of Transportation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	9,795,204	10,022,915	10,305,575	10,603,244	10,603,244	8,099,778	10,911,300	11,184,083
A51120	Permanent PT Salaries/Wages	-	-	720	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-105,000	-105,000	-	-	-293,000
A51140	Overtime Salaries And Wages	1,057,116	963,605	573,672	907,736	907,736	673,339	879,299	901,282
A51160	Holiday Pay	2,991	803	1,525	-	-	884	-	-
A51180	Special Pay	10,971	10,500	8,877	-	-	8,073	-	-
A51200	Temporary PT Salaries/Wages	257,433	218,290	174,353	282,819	282,819	241,716	332,307	332,307
A51210	Performance Appraisals	561	106	1,444	-	-	14,897	-	-
A51220	Vacation payout	39,313	12,503	31,652	-	-	33,143	-	-
A51230	Sick Payout	17,331	-	29,991	-	-	12,099	-	-
A51240	Opt Out Premium	10,846	8,827	9,514	9,000	9,000	6,120	6,000	6,000
A51310	Cell Phone Allowance	-	-	1,592	2,700	2,700	1,248	1,440	1,440
<b>AH5X Personnel</b>		<b>11,191,765</b>	<b>11,237,549</b>	<b>11,138,915</b>	<b>11,700,499</b>	<b>11,700,499</b>	<b>9,091,297</b>	<b>12,130,346</b>	<b>12,132,112</b>
A61010	Office Supplies	8,411	7,452	4,805	3,500	3,500	788	4,500	4,500
A61020	Computer Supplies	5,025	2,534	4,580	3,000	3,000	1,061	9,000	9,000
A61030	Books Manuals And Periodicals	1,379	1,269	1,890	300	300	316	350	350
A61040	Operational Supplies	28,288	8,959	5,015	11,500	11,500	343	11,500	11,500
A61060	Clothing And Uniforms	27,801	35,437	31,024	29,484	29,484	15,160	30,043	30,043
A63010	Building, Grounds Maintenance Supplies	56,174	45,288	46,123	45,000	45,000	17,174	50,000	50,000
A65050	Engineering Supplies	6,640	4,365	3,746	4,000	4,000	3,711	10,000	10,000
A65070	Automotive Parts	597,892	700,975	687,984	700,975	700,975	366,854	731,815	731,815
A65080	Shop Supplies	89,351	51,580	86,387	50,000	50,000	25,561	55,000	55,000
A65090	Gasoline	859,926	860,593	630,290	794,754	794,754	571,492	780,404	780,404
A65100	Diesel Fuel	328,933	296,891	200,744	298,200	298,200	255,690	293,142	293,142
A65110	Lubricants	75,586	48,484	56,057	50,000	50,000	33,643	60,000	60,000
<b>AH6X Commodities</b>		<b>2,085,407</b>	<b>2,063,826</b>	<b>1,758,645</b>	<b>1,990,713</b>	<b>1,990,713</b>	<b>1,291,793</b>	<b>2,035,754</b>	<b>2,035,754</b>
A74010	Health PPO Premium	-	4	-	-	-	-	-	-
A74060	Health Premiums	-	-	-	-	-	78	-	-
A74080	H/L/D Employee Benefits	2,007,345	2,023,437	2,231,261	2,499,631	2,499,631	2,024,120	2,547,655	2,547,655
A74100	Retirement Benefits/FICA	833,854	837,121	829,672	895,121	895,121	680,499	927,980	928,630
A74110	Retirement Benefits/IMRF	1,066,762	853,134	1,024,638	1,086,807	1,086,807	814,753	904,790	904,860
<b>AH74X Benefits</b>		<b>3,907,961</b>	<b>3,713,696</b>	<b>4,085,571</b>	<b>4,481,559</b>	<b>4,481,559</b>	<b>3,519,450</b>	<b>4,380,425</b>	<b>4,381,145</b>
A71115	Judges of Elections	-	-	-	-	-	290	-	-
A71150	Consultants	-	128	-	-	-	-	5,000	5,000
A71220	Computer Services	114,581	103,751	109,427	165,024	165,024	104,297	179,734	179,734
A71330	Medical Fees	-	3,236	300	3,500	3,500	1,189	2,500	2,500
A71430	Tuition Reimbursement	-	-	-	4,000	4,000	-	4,000	4,000
A71470	Employee Relations	3,070	8,734	212	3,600	3,600	35	3,725	3,725
A71500	Trips And Training	70,328	74,083	26,828	53,644	53,644	7,878	106,118	106,118
A71520	Training	-	-	40	-	-	-	-	-
A71810	Dues And Subscriptions	16,132	15,441	14,257	14,438	14,438	8,711	16,592	16,592
A71840	Publications & Legal Notices	5,412	7,044	4,666	7,000	7,000	5,272	5,000	5,000
A71910	Gas For Heating	48,171	40,169	50,813	45,000	45,000	37,884	50,000	94,675
A71920	Electricity	80,499	83,356	77,604	89,588	89,588	59,340	96,531	96,531

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F214 Division of Transportation

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A71930	Water And Sewer Charges	13,899	14,586	12,015	15,000	15,000	9,090	13,500	13,500
A71940	Telephone	6,860	5,495	1,425	5,500	5,500	959	1,000	1,000
A71950	Cellular Phones	43,908	40,210	35,209	46,330	46,330	19,493	39,537	39,537
A71955	Cell Phone Allowance .	900	1,060	115	-	-	-	-	-
A71960	Data/Telecommunications	34,698	37,600	36,690	37,000	37,000	30,640	37,503	37,503
A72210	Motor Vehicle Maintenance & Repairs	61,288	123,924	78,316	95,000	95,000	84,773	98,049	98,049
A72250	Bldg & Grounds Maintenance & Repairs	96,999	96,588	125,388	114,000	114,000	89,671	127,710	127,710
A72410	All Other Maintenance And Repairs	472	-	89	-	-	-	-	-
A72530	Equipment Rental	8,530	12,191	8,733	38,287	38,287	17,828	109,200	109,200
A72820	Postage	2,253	2,274	1,161	2,300	2,300	1,060	2,000	2,000
A72830	Printing Services	2,432	2,311	1,035	2,000	2,000	1,265	2,000	2,000
A72840	Temporary Employment Services	27,927	23,020	-	-	-	-	-	-
A73195	Indirect Cost Allocations	1,177,630	1,492,710	2,143,019	1,492,710	1,492,710	-	2,143,019	2,035,503
A79940	Miscell Contractual Services	26,236	28,258	270	25,500	25,500	4,186	25,300	25,300
A79950	All Other Miscellaneous	71,659	55,645	70,129	56,000	56,000	31,990	65,000	65,000
<b>AH7X</b>	<b>Contractuals</b>	<b>1,913,884</b>	<b>2,271,815</b>	<b>2,797,742</b>	<b>2,315,421</b>	<b>2,315,421</b>	<b>515,852</b>	<b>3,133,018</b>	<b>3,070,177</b>
A81020	Right Of Way And Easements	137	153	151	155	155	-	175	175
A82010	Buildings And Structures	42,750	91,218	17,547	8,000	8,000	26,924	82,740	82,740
A83010	Motor Vehicles	43,708	-	192,413	944,600	47,400	-	220,000	220,000
A84010	Construction & Maintenance Equipment	942,961	862,491	947,901	47,400	944,600	298,477	3,099,000	1,000,000
A84030	Computer Equipment	63,458	121,878	166,647	38,614	68,789	62,764	96,197	96,197
A84060	Furniture And Office Equipment	-	5,477	-	-	-	-	2,700	2,700
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>1,093,014</b>	<b>1,081,218</b>	<b>1,324,659</b>	<b>1,038,769</b>	<b>1,068,944</b>	<b>388,165</b>	<b>3,500,812</b>	<b>1,401,812</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>20,192,030</b>	<b>20,368,104</b>	<b>21,105,532</b>	<b>21,526,961</b>	<b>21,557,136</b>	<b>14,806,557</b>	<b>25,180,355</b>	<b>23,021,000</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	11,224,550	10,000,090	10,000,090	11,000,000	999,910	10%
AHM Miscellaneous	33,331	11,000	11,000	11,000	0	0%
<b>AH4X Total Revenue</b>	<b>11,257,881</b>	<b>10,011,090</b>	<b>10,011,090</b>	<b>11,011,000</b>	<b>999,910</b>	<b>10%</b>
AH7X Contractuals	11,813,490	12,332,818	12,332,818	13,154,123	821,305	7%
<b>AHEX Total Expenses</b>	<b>11,813,490</b>	<b>12,332,818</b>	<b>12,332,818</b>	<b>13,154,123</b>	<b>821,305</b>	<b>7%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Dept of Human Resources F202 FICA

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	9,964,721	10,960,700	11,208,333	10,000,000	10,000,000	8,457,245	11,000,000	11,000,000
A41110	Prior Year Property Taxes	7,273	2,807	-	90	90	-	-	-
A41120	TIF Districts Property Taxes	14,865	-	16,217	-	-	17,089	-	-
<b>A41X</b>	<b>Taxes</b>	<b>9,986,858</b>	<b>10,963,508</b>	<b>11,224,550</b>	<b>10,000,090</b>	<b>10,000,090</b>	<b>8,474,333</b>	<b>11,000,000</b>	<b>11,000,000</b>
A48010	Interest	17,569	21,822	30,348	8,500	8,500	-5,366	8,500	8,500
A49910	All Other Miscellaneous Revenue	3,274	2,361	2,984	2,500	2,500	1,989	2,500	2,500
<b>AHM</b>	<b>Miscellaneous</b>	<b>20,843</b>	<b>24,184</b>	<b>33,331</b>	<b>11,000</b>	<b>11,000</b>	<b>3,377</b>	<b>11,000</b>	<b>11,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>10,007,701</b>	<b>10,987,692</b>	<b>11,257,881</b>	<b>10,011,090</b>	<b>10,011,090</b>	<b>8,470,956</b>	<b>11,011,000</b>	<b>11,011,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F202 FICA

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	11,164,276	11,467,687	11,813,490	12,332,818	12,332,818	7,972,643	-	13,154,123
<b>AH7X</b>	<b>Contractuals</b>	<b>11,164,276</b>	<b>11,467,687</b>	<b>11,813,490</b>	<b>12,332,818</b>	<b>12,332,818</b>	<b>7,972,643</b>	<b>-</b>	<b>13,154,123</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>11,164,276</b>	<b>11,467,687</b>	<b>11,813,490</b>	<b>12,332,818</b>	<b>12,332,818</b>	<b>7,972,643</b>	<b>-</b>	<b>13,154,123</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	11,708,055	14,200,000	14,200,000	16,200,000	2,000,000	14%
A42X Licenses & Permits	2,080,099	2,138,590	2,138,590	2,172,336	33,746	2%
A43X Fines and Forfeitures	30,112	29,492	29,492	30,112	620	2%
A45X Intergovernmental	44,674,063	45,058,922	62,981,022	49,134,066	4,075,144	9%
A46X Charges for Services	3,494,826	3,794,361	3,794,361	4,039,967	245,606	6%
A49X Transfers	12,363,988	7,703,196	7,703,196	7,338,732	(364,464)	-5%
AHM Miscellaneous	607,876	198,011	208,404	222,024	24,013	12%
<b>AH4X Total Revenue</b>	<b>74,959,020</b>	<b>73,122,573</b>	<b>91,055,066</b>	<b>79,137,237</b>	<b>6,014,664</b>	<b>8%</b>
AH5X Personnel	47,576,440	45,598,268	47,293,241	49,124,649	3,526,381	8%
AH6X Commodities	1,874,978	2,663,673	3,744,209	3,116,612	452,939	17%
AH74X Benefits	16,478,380	18,138,447	18,563,420	18,688,421	549,974	3%
AH7X Contractuals	9,511,915	10,026,404	22,677,238	11,390,096	1,363,692	14%
AH8X Capital Expenditures	2,975,216	840,348	5,029,587	866,263	25,915	3%
<b>AHEX Total Expenses</b>	<b>78,416,930</b>	<b>77,267,140</b>	<b>97,307,695</b>	<b>83,186,041</b>	<b>5,918,901</b>	<b>8%</b>

### BUDGET HIGHLIGHTS:

- ❖ For FY2022, the total position count increased by one position. Full-time positions increased by 14, while part-time positions decreased by 13. The full-time increase is due to new grants and increases in current grants and contracts.

#### Revenues:

- ↑ Revenue from Licenses and Permits is increased by \$33,746 due to an increase in the fees by CPI.
- ↑ Intergovernmental revenues are increased by \$3,875,144 due largely to an increase in both the number of visits and the encounter rate at medical and dental clinics. In addition, the Health Department received increases in various contracts and grants, including its DASA & DASA Medicaid contracts and the WIC grant.
- ↑ Charges for Services are increased by \$245,606 largely due to an increase in 47050 - insurance reimbursement, as there is a projected increase in both the reimbursements and the number of visits. There is also some additional revenue budgeted in 47170 – Medical Reimbursements.
- ↑ Miscellaneous revenues are increased by \$24,013 as a result of the preceptor program being forecast for a full fiscal year.

#### Expenses:

- ↑ Commodities are increased by \$452,939. The largest decrease is in 65180 – Misc. Commodities, which is for grant-funded client support. There are also increases in various other accounts for operational and grant-related supplies, including personal protective equipment, educational materials for the IL Breast & Cervical Cancer Program, PC headsets for front desk staff, and drugs and medicines for the opioid naloxone grant.

- ↑ Contractuals are increased by \$1,363,692. The largest increase of \$449,076 is in 71230 – Software & Online Services for NextGen maintenance, CDW remote desktop, and other technology infrastructure improvements. 71220 – Computer Services is increased \$106,267 based upon the virtual visit schedule in NextGen and AT&T network charges. Contractuals are also increased in response to grant awards that have increased. These grants include HUD grant funding, Ryan White, Child Lead Poisoning Prevention, and Tobacco Free.
- ↑ Capital Expenditures are increased by \$25,915, largely due to 85070 – All Other Capital Outlay, for the replacement of medical equipment - such as EKG machines, the camera system at Women’s Residential Services program site, and various appliances at residential programs.

#### ACCOMPLISHMENTS:

- ❖ For fiscal year 2021, the Health Department maintained a consistent and strong response to the COVID-19 pandemic. Staff were exceptional and the Health Department team, LC Medical Reserve Corps volunteers, Illinois National Guard and contractual staff administered over 135,000 doses to Lake County residents and employees in six months. As of July 30, 2021, Lake County is the third most fully vaccinated County in Illinois with nearly 750,000 doses administered to our residents and over 80% of residents 65 and above are fully vaccinated meeting our herd immunity goal for that age group.
- ❖ With Illinois Department of Public Health (IDPH) grant funding, maintained 150 case investigators and contact tracers to prevent the additional spread of COVID-19 and added over 30 pandemic health navigator staff with \$2.3 million in grant funding from the Illinois Primary Healthcare Association.
- ❖ After significant expansion, continued providing Tele-Heath 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 (\$500k transitional care, \$200k substance abuse, \$150k children’s mental health, \$110k jail deflection, \$50k certified recovery support) and additional grant funding for existing grants (over \$620k).

#### GOALS:

- ❖ Continue to strongly respond to the COVID-19 pandemic, assuring case investigation and contact tracing and performing and assisting with continued COVID-19 vaccination and vaccine distribution and COVID-19 education/communication.
- ❖ Enhance primary care processes, patient satisfaction and prepare for transition to value based care reimbursement model.
- ❖ Continue to seek grants/funding 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.

#### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	803	785	799
Part Time	100	83	70

Full-Time	Count
Accountant	5
Accounting Specialist	10
Accounts Payable Specialist	2
Accreditation Regulatory Specialist	2
ACT Team Leader	2
Advanced Practice Nurse	19
Aide	5
Analytics Manager	2
Animal Bite Report Processor	2
Assistant Business Manager	2
Assistant Clinical Coordinator	6
Assistant Coordinator	5
Assistant Finance Manager	1
Assistant Laboratory Technician	1
Assistant Nurse Coordinator	1
Assistant Program Coordinator	2
Associate Director	4
Behavioral Health Educator	1
BH Nurse Leader	1
Billing Configuration Coordinator	1
Breastfeeding Peer Counselor	4
Business Manager	2
Buyer	1
Call Center Senior Team Lead	3
Cash Application Specialist	4
CD Program Specialist	2
Central Billing Supervisor	1
Certified Peer Recovery Specialist	1
Charge Nurse	7
Clerk	71
Clerk/Translator	5
Clinical Auditor	1
Clinical Compliance Manager	1
Clinical Compliance Nurse	1
Clinical Support Analyst	1
Clinical Training and Education Manager	1
Community Health Associate	1
Community Health Specialist	41
Community Systems Development Manager	1
Continuous Quality Improvement Coordinator	1
Continuous Quality Improvement Specialist	1
Coordinator	5
Counselor	103
Data Engineer	1
Dental Assistant	14
Dental Director	1
Dental Hygienist	2
Dentist	4
Deputy Director	1
Dietitian	8
Director of Behavioral Health	1
Director of Business Operations	1
Director of Environmental Health	1
Director of Finance	1
Director of Health Informatics and Technology	1
Director of Healthcare Operations	1
Director of Human Resources	1
Director of Org Effectiveness and Development	1
Director of Prevention	1
Electronic Billing Specialist	3
Emergency Response Coordinator	1
Emergency Response Specialist	2
End User Support Analyst	2
Enterprise Architecture Manager	1
Environmental Health Program Specialist	1
Epidemiologist	1
EPM EDR and Operations Trainer	1
Executive Assistant	4
Executive Director	1
Executive Director Assistant	1
Facilities Manager	1
Facilities Supervisor	1
Finance and Billing Manager	1
Grant Evaluator	1
Grants Accounting Supervisor	1
Grants Development Specialist	1
Grants Program Manager	1
<b>Total</b>	<b>398</b>

Full-Time	Count
Health Informatics Analyst	4
Health Information Management Clerk	6
Health Information Management Coordinator	1
Health Information Supervisor	1
Health Information Technician	1
Health Inspector	1
Health Practitioner	11
Health Practitioner in Training	6
Health Program Specialist	5
HR Business Partner	2
HR/Payroll Generalist	1
HRIS Specialist	1
Human Resources Generalist	1
Human Resources Manager	1
Immunization Specialist	1
Infection Control and Preventionist	1
IT Service Technician	2
Laboratory Supervisor	1
Laboratory Technician	2
Maintenance Worker	10
Marketing and Communications Manager	1
Marketing and Communications Specialist	2
Materials Management Specialist	2
Materials Manager	1
MD Epidemiologist	1
Medical Assistant	56
Medical Billing & Coding Specialist	1
Medical Billing Specialist	5
Medical Case Manager	3
Medical Coding Specialist	6
Medical Director	2
Medical Staff Office Specialist	1
Mental Health First Aid Coordinator	1
Network Systems Engineer	1
Non-Medical Case Manager	1
Nurse	19
Nurse Care Coordinator	5
Nurse Case Manager	1
Nurse Coordinator	2
Nurse Educator	1
Nurse Manager	1
Nutrition Counselor	9
Office Manager	16
Organizational Development Manager	1
Parent Liaison	2
Patient Accounting Supervisor	1
Patient Accounts Billing Specialist	2
Peer Support Specialist	6
Physician	12
Practice Manager	7
Program Assistant	20
Program Coordinator	16
Psychiatric Advanced Practice Nurse	4
Psychiatric Nurse	8
Psychiatrist	5
Psychologist	1
Public Health Assistant	30
Public Health Nurse	15
Public Policy Strategist	1
Receiving Clerk	1
Receptionist	1
Recruiter	2
Referral and UM Program Coordinator	1
Referral Specialist	7
Regional Medical Director	3
Revenue Cycle Manager	1
Safety Coordinator	1
Software Developer	4
Software Development Manager	1
Strategic Planning Analyst	1
Systems Engineer	1
Technology Partnership and Success Manager	1
Therapist	39
Utilization Specialist	1
Warden	5
Water Quality Specialist	2
Williams Quality Administrator	1
<b>Total</b>	<b>401</b>

## PERFORMANCE MEASURES:

Goal	FY2017 Actual Perform	FY2018 Actual Perform	FY2019 Actual Perform	FY2020 Actual Perform	FY2021 Year-to-Date	FY2022 Target Perform
<b>Behavioral Health</b>						
The occupancy rate for the Addictions Treatment program will increase to 90%	73%	78%	90%	30% (Closed six months)	23% (Closures)	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*	25%	33%	34%	38%	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	33%	37%	36%	35%	38%	<25%
<b>Prevention</b>						
Zero new infection of HIV	5.0 per 100,000 population	4.4 per 100,000 population	5.5 per 100,000 population	4.3 per 100,000 population	N/A	0 per 100,000 population

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Health Department . F210 Health Department

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	16,845,253	17,436,364	11,682,256	14,200,000	14,200,000	11,924,085	16,200,000	16,200,000
A41110	Prior Year Property Taxes	12,848	4,756	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	25,128	-	25,800	-	-	17,832	-	-
<b>A41X</b>	<b>Taxes</b>	<b>16,883,230</b>	<b>17,441,120</b>	<b>11,708,055</b>	<b>14,200,000</b>	<b>14,200,000</b>	<b>11,941,916</b>	<b>16,200,000</b>	<b>16,200,000</b>
A42100	ISD Pumpers Contractors License	16,273	16,622	17,174	17,071	17,071	16,635	15,661	15,661
A42101	Swimming Facilities License	81,195	81,760	83,013	105,165	105,165	101,872	105,622	105,622
A42105	Well and Septic Permits	294,551	270,182	298,435	280,131	280,131	277,009	296,883	296,883
A42115	Food Permits	1,753,169	1,771,188	1,681,477	1,736,223	1,736,223	1,686,814	1,754,170	1,754,170
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>2,145,188</b>	<b>2,139,752</b>	<b>2,080,099</b>	<b>2,138,590</b>	<b>2,138,590</b>	<b>2,082,330</b>	<b>2,172,336</b>	<b>2,172,336</b>
A43090	Rabies Fines And Penalties	32,187	29,492	30,112	29,492	29,492	24,406	30,112	30,112
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>32,187</b>	<b>29,492</b>	<b>30,112</b>	<b>29,492</b>	<b>29,492</b>	<b>24,406</b>	<b>30,112</b>	<b>30,112</b>
A45155	Ecological Services	60,472	70,289	45,316	57,873	138,409	64,925	143,379	143,379
A45160	Behavioral Health Funds	115,000	115,000	98,428	97,533	97,533	81,278	-	-
A45165	Revenue from DHS fee for services	280,051	323,825	343,191	386,904	386,904	115,721	660,764	660,764
A45170	Community Health Center	5,931,946	5,053,450	6,343,750	5,466,610	6,020,160	4,771,736	5,024,249	5,024,249
A45190	Federal Bureau Prisons	856	-	-	-	-	-	-	-
A45230	Medicare - FQHC Reimbursement	929,704	920,271	708,257	1,048,405	1,048,405	419,667	921,774	921,774
A45231	Managed Care Medicare	875,614	798,378	724,604	737,702	737,702	550,200	976,993	976,993
A45250	Illinois Public Aid	6,411,346	5,230,718	4,638,607	3,025,308	3,025,308	5,035,968	2,978,921	2,978,921
A45253	Medicaid MCO PMPM	764,550	679,160	533,563	365,888	365,888	268,419	40,000	40,000
A45254	DMH Medicaid	901,882	1,173,465	1,009,027	1,216,750	1,216,750	521,318	1,359,656	1,359,656
A45255	Illinois Department of Public Health	3,106,101	3,313,801	4,817,115	3,235,349	11,996,121	6,720,828	3,652,710	3,652,710
A45260	Medicare B	92,485	67,575	53,201	86,308	86,308	9,731	58,551	58,551
A45285	Managed Care - Medical	10,112,459	10,714,500	10,907,573	13,126,860	13,126,860	9,035,141	15,234,100	15,234,100
A45286	Managed Care - Dental	791,834	745,963	490,050	934,519	934,519	554,618	1,134,683	1,134,683
A45300	Grants - Department of Children & Family Services	283,366	250,530	195,660	271,527	274,901	101,706	164,773	164,773
A45310	Grants Department of Human Services	8,078,896	7,968,590	8,131,576	8,563,423	9,627,868	7,926,140	9,350,558	9,350,558
A45320	FQHC Illinois Department of Public Aid Reimbursement	2,103,941	1,925,376	1,487,063	2,433,527	2,433,527	904,407	2,376,589	2,376,589
A45330	Grants - Other	101,144	42,300	47,576	115,000	472,500	92,424	32,500	32,500
A45331	Grants - Municipal	351,859	303,975	207,613	219,000	219,000	190,369	250,350	250,350
A45333	Grants - State	129,665	118,782	497,262	91,492	3,926,860	1,248,136	91,509	91,509
A45334	Grants - Federal	874,499	1,602,184	1,592,249	1,300,692	1,969,746	1,157,248	1,491,234	1,491,234
A45335	Grants - Nonprofit	1,479,311	722,193	700,391	918,348	3,510,849	1,823,700	1,117,829	1,117,829
A45337	Revenue from DASA contract	593,547	672,204	443,167	682,367	682,367	217,521	1,166,781	1,166,781
A45340	Other Federal Funds	341,585	361,731	378,071	390,223	390,223	268,577	416,551	416,551
A45350	Other State Funds	46,256	48,056	48,565	48,578	53,578	83,435	50,876	50,876
A45370	Revenue From Counties	162,907	38,736	37,368	38,736	38,736	11,624	38,736	38,736
A45970	Transfers from Agency Funds	-	-	194,820	200,000	200,000	169,191	200,000	400,000
<b>A45X</b>	<b>Intergovernmental</b>	<b>44,919,562</b>	<b>43,261,051</b>	<b>44,674,063</b>	<b>45,058,922</b>	<b>62,981,022</b>	<b>42,344,027</b>	<b>48,934,066</b>	<b>49,134,066</b>
A46010	Fees	169,704	151,985	104,405	156,026	156,026	92,098	156,026	156,026
A46420	Copy Charges	40	90	68	-	-	-	-	-
A46980	Dental Fees	394,856	293,874	162,568	290,249	290,249	151,185	300,834	300,834
A46985	Water Analysis Fee	67,694	74,807	63,792	74,416	74,416	59,866	84,234	84,234
A46990	Dental Reimbursement	7,628	423	54	-	-	-115	-	-
A47050	Insurance Reimbursement	493,075	749,031	836,836	878,792	878,792	663,620	999,501	999,501
A47080	Well & Septic Fees	108,874	103,326	108,403	104,394	104,394	74,107	96,264	96,264
A47100	Rabies Control Fees Environment	1,218,501	1,395,390	1,385,257	1,432,814	1,432,814	2,220,867	1,432,814	1,432,814
A47170	Medical Reimbursements	28,763	43,191	50,386	15,389	15,389	251,097	265,516	265,516
A47180	Medical Fees	872,807	893,376	783,057	842,281	842,281	671,653	704,778	704,778
<b>A46X</b>	<b>Charges for Services</b>	<b>3,361,942</b>	<b>3,705,494</b>	<b>3,494,826</b>	<b>3,794,361</b>	<b>3,794,361</b>	<b>4,184,378</b>	<b>4,039,967</b>	<b>4,039,967</b>
A49920	Transfers From Other Funds	7,357,913	6,622,435	12,363,982	7,703,196	7,703,196	5,010,014	6,931,994	7,338,732
A49999	Over Short	44	307	6	-	-	6	-	-
<b>A49X</b>	<b>Transfers</b>	<b>7,357,869</b>	<b>6,622,742</b>	<b>12,363,988</b>	<b>7,703,196</b>	<b>7,703,196</b>	<b>5,010,020</b>	<b>6,931,994</b>	<b>7,338,732</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Health Department . F210 Health Department

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A48010	Interest	101,521	243,586	424,079	75,000	75,000	-33,998	75,000	75,000
A48150	Donations	20,370	14,369	103,742	10,000	20,393	25,608	10,000	10,000
A48320	Proceeds From Sale Of Assets	42,560	47,163	35,576	47,163	47,163	46,151	47,163	47,163
A49910	All Other Miscellaneous Revenue	49,124	47,307	44,478	65,848	65,848	42,551	89,861	89,861
<b>AHM</b>	<b>Miscellaneous .</b>	<b>213,576</b>	<b>352,425</b>	<b>607,876</b>	<b>198,011</b>	<b>208,404</b>	<b>80,312</b>	<b>222,024</b>	<b>222,024</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>74,913,553</b>	<b>73,552,076</b>	<b>74,959,020</b>	<b>73,122,573</b>	<b>91,055,066</b>	<b>65,667,389</b>	<b>78,530,499</b>	<b>79,137,237</b>



**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Health Department . F210 Health Department

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	40,399,557	40,275,735	42,219,536	45,536,035	47,211,739	34,653,675	48,243,628	49,449,718
A51120	Permanent PT Salaries/Wages	4,143,367	4,052,126	3,330,284	3,172,251	3,191,520	2,647,425	2,857,889	2,929,333
A51130	Payroll Accrual Year End	-1,184,653	69,002	181,871	-	-	-	-	-
A51135	Payroll Contingency	-	-	922,999	-4,509,719	-4,509,719	-	-4,509,719	-4,580,000
A51140	Overtime Salaries And Wages	296,120	287,730	241,451	285,597	285,597	234,317	297,076	304,507
A51145	Back Pay/Retro Pay	-16,797	-	-	-	-	-	-	-
A51160	Holiday Pay	10,133	6,582	9,953	-	-	5,827	-	-
A51180	Special Pay	241,213	240,889	217,729	256,242	256,242	169,816	259,154	259,154
A51200	Temporary PT Salaries/Wages	18,945	35,842	49,073	777,553	777,553	31,104	687,069	687,069
A51210	Performance Appraisals	2,425	-	2,400	-	-	3,464	-	-
A51220	Vacation payout	112,340	124,294	239,263	-	-	177,116	-	-
A51230	Sick Payout	42,007	64,663	76,213	-	-	74,404	-	-
A51240	Opt Out Premium	75,055	78,631	85,670	80,309	80,309	65,283	74,868	74,868
A51260	Incentive payments	31,294	-	-	-	-	-	-	-
<b>AH5X Personnel</b>		<b>44,171,006</b>	<b>45,235,494</b>	<b>47,576,440</b>	<b>45,598,268</b>	<b>47,293,241</b>	<b>38,062,431</b>	<b>47,909,965</b>	<b>49,124,649</b>
A61010	Office Supplies	99,261	97,072	74,269	112,498	122,959	62,932	114,025	114,025
A61020	Computer Supplies	25,122	9,018	10,304	31,890	43,927	48,747	34,793	34,793
A61030	Books Manuals And Periodicals	37,238	52,384	18,812	56,875	77,975	7,779	72,172	72,172
A61040	Operational Supplies	257,125	232,889	232,478	251,932	426,751	234,319	317,787	317,787
A61060	Clothing And Uniforms	12,033	9,096	5,483	11,495	11,495	7,799	10,695	10,695
A61070	Craft & Recreational Supplies	26,666	17,966	7,914	25,916	40,610	4,320	64,662	64,662
A61080	Food and Provisions	333,924	329,102	120,424	356,580	381,580	158,737	357,781	357,781
A61090	Printing and Photographic Supplies	443	373	191	375	375	-	125	125
A61100	Communication Supplies	105	166	37	164	164	-	-	-
A62010	Medical Supplies	249,528	247,189	372,330	293,662	555,184	391,859	391,841	391,841
A62020	Dental Supplies	141,288	118,497	94,144	152,654	152,654	123,279	152,900	152,900
A62040	Drugs And Medicines	802,432	825,423	589,969	921,386	1,228,729	535,327	975,692	975,692
A63010	Building, Grounds Maintenance Supplies	81,468	71,771	72,155	75,000	75,000	64,777	75,000	75,000
A63030	Linen And Bedding	3,514	3,367	433	1,830	1,830	143	1,830	1,830
A63040	Housekeeping Supplies	57,473	64,059	65,996	75,593	75,593	44,555	75,733	75,733
A65010	Chemical Supplies	1,568	-	-	-	-	-	-	-
A65020	Laboratory Supplies	84,205	72,341	65,794	75,300	75,300	61,900	83,460	83,460
A65060	Sign And Safety Supplies	6,967	5,323	5,815	5,323	5,323	3,931	5,323	5,323
A65090	Gasoline	91,429	90,626	47,283	84,038	84,038	39,176	87,158	87,158
A65130	Small Tools	3,628	5,100	2,071	5,100	5,100	2,352	5,100	5,100
A65140	Electrical Parts	15,009	7,228	9,665	7,228	7,228	7,642	7,228	7,228
A65150	Plumbing Supplies	21,165	13,895	20,071	13,895	13,895	20,011	13,895	13,895
A65160	Paints, Solvents and Related Supplies	7,288	3,776	6,947	9,000	9,000	1,741	9,000	9,000
A65180	Miscellaneous Commodities	14,308	21,766	52,393	95,939	349,499	47,841	260,412	260,412
<b>AH6X Commodities</b>		<b>2,373,187</b>	<b>2,298,428</b>	<b>1,874,978</b>	<b>2,663,673</b>	<b>3,744,209</b>	<b>1,869,164</b>	<b>3,116,612</b>	<b>3,116,612</b>
A74060	Health Premiums	-	-	707	-	-	1,624	-	-
A74080	H/L/D Employee Benefits	9,135,336	9,470,359	9,507,158	10,435,251	10,569,955	8,912,744	11,391,800	11,387,019
A74100	Retirement Benefits/FICA	3,156,544	3,218,437	3,123,391	3,488,267	3,617,933	2,729,278	3,608,762	3,698,985
A74110	Retirement Benefits/IMRF	4,001,369	3,253,998	3,847,125	4,214,929	4,375,532	3,303,487	3,514,553	3,602,417

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Health Department . F210 Health Department

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
<b>AH74X</b>	<b>Benefits .</b>	<b>16,293,249</b>	<b>15,942,794</b>	<b>16,478,380</b>	<b>18,138,447</b>	<b>18,563,420</b>	<b>14,947,133</b>	<b>18,515,115</b>	<b>18,688,421</b>
A71120	Interpreters	125,783	104,501	161,355	102,564	125,295	155,545	188,097	188,097
A71150	Consultants	776,581	908,646	823,181	1,201,026	1,569,015	815,311	1,254,248	1,254,248
A71180	Architectural Services	38,570	112,841	44,024	69,000	95,000	26,801	69,000	69,000
A71220	Computer Services	395,920	403,254	388,545	418,893	656,979	640,959	525,160	525,160
A71230	Software & Online Services	563,042	645,554	678,698	876,770	1,145,472	1,083,534	1,811,736	1,325,846
A71260	Application Hosting	339,240	338,316	339,240	339,240	339,240	289,086	346,902	346,902
A71310	Laboratory Fees	773,116	743,258	601,863	839,640	872,671	485,037	902,214	902,214
A71330	Medical Fees	266,239	224,524	281,629	184,810	210,310	113,553	137,814	137,814
A71350	Radiological Fees	428,356	402,240	398,100	449,862	594,362	340,429	518,629	518,629
A71360	Pharmacy Fees	112,035	66,011	59,909	132,761	132,761	41,415	133,000	133,000
A71430	Tuition Reimbursement	41,523	45,978	49,230	45,980	45,980	27,717	50,000	50,000
A71440	Stipend	19,095	10,000	28,780	37,300	303,384	115,790	39,900	39,900
A71450	Mileage Reimbursement	107,342	113,469	39,527	134,207	163,574	12,606	126,897	126,897
A71470	Employee Relations	14,405	18,629	4,347	5,500	5,500	564	11,000	11,000
A71490	Employment Ads-Help Wanted	12,287	23,695	5,177	20,000	20,000	2,845	18,200	18,200
A71500	Trips And Training	147,524	140,012	75,619	109,433	144,362	44,760	243,149	243,149
A71520	Training .	-	50	-	-	-	-	-	-
A71525	Continuing Medical Education	26,263	22,613	22,886	54,650	54,650	6,871	58,500	58,500
A71610	Pest Control	9,172	10,186	5,014	10,186	10,186	3,344	10,186	10,186
A71620	Laundry And Cleaning	486,315	504,257	583,230	984,393	1,033,829	468,700	1,035,733	1,035,733
A71630	Garbage Disposal	25,723	28,969	26,087	28,532	28,532	17,228	30,699	30,699
A71640	Bio Hazard Waste Disposal	10,432	10,885	12,080	10,885	10,885	8,969	12,080	12,080
A71650	Security Services	367,946	467,062	450,528	559,033	559,033	373,104	573,474	573,474
A71810	Dues And Subscriptions	73,387	65,927	51,173	100,478	103,478	89,313	90,075	90,075
A71820	Dues	16,210	14,230	-	-	-	-	-	-
A71840	Publications & Legal Notices	457	253	179	400	400	85	400	400
A71850	Advertising	92,979	134,942	60,138	100,410	124,600	134,050	154,228	154,228
A71910	Gas For Heating	105,671	109,199	86,607	110,682	110,682	84,174	109,382	207,113
A71920	Electricity	325,029	324,181	304,234	330,407	330,407	237,342	354,176	354,176
A71930	Water And Sewer Charges	19,824	20,604	16,428	20,600	20,600	17,425	20,650	20,650
A71940	Telephone	123,098	186,311	313,541	302,718	302,718	318,636	372,190	372,190
A71950	Cellular Phones	172,614	179,810	190,190	170,298	199,549	230,108	178,005	178,005
A71960	Data/Telecommunications	8,854	6,191	9,254	10,571	10,571	12,766	11,583	11,583
A71970	Courier Services	25,808	23,183	26,509	28,900	28,900	19,977	30,433	30,433
A72210	Motor Vehicle Maintenance & Repairs	63,011	72,195	65,179	63,819	64,569	43,249	65,639	65,639
A72220	Elevator Maintenance & Repairs	23,884	16,933	13,501	20,000	20,000	9,247	20,000	20,000
A72230	Boat Maintenance And Repairs	320	37	70	1,000	1,000	320	1,000	1,000
A72250	Bldg & Grounds Maintenance & Repairs	384,953	356,428	355,033	365,095	365,095	391,471	365,245	365,245
A72260	Office Equip Maintenance And Repairs	4,972	1,939	2,345	2,315	2,315	2,088	2,368	2,368
A72280	Equipment Maintenance	52,372	88,253	68,410	93,458	93,458	73,579	88,348	88,348
A72510	Building Rentals	432,935	484,354	502,178	518,525	604,701	387,884	549,722	549,722
A72530	Equipment Rental	184,975	182,821	172,981	185,651	185,651	137,058	193,538	193,538
A72540	Vehicle Leases	94,050	92,871	88,103	65,415	71,995	21,975	91,442	91,442

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Health Department . F210 Health Department

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72560	All Other Rentals	28,114	18,934	22,243	27,309	27,309	123,880	29,577	29,577
A72610	Transportation/Participants	2,746	4,504	4,018	10,409	94,994	8,310	12,184	12,184
A72820	Postage	105,572	115,142	112,458	101,756	107,481	89,218	154,485	154,485
A72830	Printing Services	97,286	104,784	62,700	166,560	210,493	126,611	171,179	171,179
A72840	Temporary Employment Services	149,922	148,281	1,125,968	24,970	10,805,323	4,250,568	37,470	37,470
A72850	Contract Physicians	564,580	512,079	509,997	235,272	235,272	251,761	221,639	221,639
A72870	Contract Providers - Other	132,135	117,864	79,313	184,720	192,314	198,102	144,730	144,730
A73140	Call Takers	17,275	15,410	28,150	17,093	17,093	17,340	30,000	30,000
A79940	Miscell Contractual Services	119,063	184,499	161,921	152,811	225,152	107,462	181,852	181,852
A79950	All Other Miscellaneous	115,834	-36,941	45	97	97	95	97	97
<b>AH7X Contractuals</b>		<b>8,624,839</b>	<b>8,890,165</b>	<b>9,511,915</b>	<b>10,026,404</b>	<b>22,677,238</b>	<b>12,458,264</b>	<b>11,778,255</b>	<b>11,390,096</b>
A82010	Buildings And Structures	2,665,360	430	-	-	-	-	-	-
A82020	Building Improvements	136,472	928,074	1,694,931	183,805	3,390,949	963,296	206,500	206,500
A83010	Motor Vehicles	133,044	59,423	108,874	199,085	199,085	5,380	105,000	105,000
A84020	Radios & Electronic Equipment	3,869	-	-	-	-	-	-	-
A84030	Computer Equipment	727,363	315,565	554,863	368,750	570,135	203,350	274,676	274,676
A84040	Computer System Software	61,553	5,999	22,532	-	-	20,352	-	-
A84050	Laboratory Equipment	-	2,556	54,963	-	-	3,400	20,800	20,800
A84060	Furniture And Office Equipment	159,230	120,001	169,074	69,515	105,034	60,662	98,748	98,748
A85070	All Other Capital Outlay	364,331	131,872	369,979	19,194	764,384	516,144	160,539	160,539
<b>AH8X Capital Expenditures</b>		<b>4,251,221</b>	<b>1,563,920</b>	<b>2,975,216</b>	<b>840,348</b>	<b>5,029,587</b>	<b>1,772,583</b>	<b>866,263</b>	<b>866,263</b>
<b>AHEX Total Expenses</b>		<b>75,713,502</b>	<b>73,930,801</b>	<b>78,416,930</b>	<b>77,267,140</b>	<b>97,307,695</b>	<b>69,109,574</b>	<b>82,186,210</b>	<b>83,186,041</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	975,986	2,900,000	2,900,000	4,000,000	1,100,000	38%
A45X Intergovernmental	3,351,079	4,347,272	4,347,272	3,332,642	(1,014,630)	-23%
A46X Charges for Services	3,682	9,000	9,000	9,000	0	0%
A49X Transfers	1,392,910	1,400,991	1,400,991	701,764	(699,227)	-50%
AHM Miscellaneous	77,088	84,086	84,086	84,086	0	0%
<b>AH4X Total Revenue</b>	<b>5,800,744</b>	<b>8,741,349</b>	<b>8,741,349</b>	<b>8,127,492</b>	<b>(613,857)</b>	<b>-7%</b>
AH5X Personnel	4,489,525	4,529,661	4,529,661	4,725,565	195,904	4%
AH6X Commodities	117,245	163,400	163,400	172,400	9,000	6%
AH74X Benefits	1,620,394	1,702,550	1,702,550	1,676,471	(26,079)	-2%
AH7X Contractuals	1,187,931	1,167,558	1,167,558	1,299,934	132,376	11%
AH8X Capital Expenditures	41,533	85,000	85,000	106,500	21,500	25%
<b>AH6X Total Expenses</b>	<b>7,456,628</b>	<b>7,648,169</b>	<b>7,648,169</b>	<b>7,980,870</b>	<b>332,701</b>	<b>4%</b>

### BUDGET HIGHLIGHTS:

- ↓ The decrease in Revenue in Transfers is due to adjustments made based upon review of allowable uses in the Probation Services Fund.

### ACCOMPLISHMENTS:

- ❖ Completed Installation of new fire alarm panel, door locks, touch-screen control panel in Central Control, and intercom system for the Hulse Detention Center.
- ❖ Wi-Fi connectivity for the Hulse Detention Center and FACE-IT Residential Program.
- ❖ Received Redeploy Planning Grant funding to support an outcome study by a local university of youth committed to the Illinois Department of Juvenile Justice.
- ❖ Completed Effective Practices in Correctional Settings (EPICS-II), Coaches' Training.
- ❖ Hosted Effective Practices in Correctional Settings (EPICS-II) Training of Trainers, that will result in the Juvenile and Adult divisions to conduct EPICS and Core Correctional Practices training without contracting.
- ❖ Completed Real Colors training for all employees of Juvenile Probation and Detention Services.
- ❖ Youth assisted with painting murals throughout the detention center as a component of creating a trauma informed setting.
- ❖ Continued to implement COVID-19 policies and procedures that included routine resident and employee screening, testing, and support. Secured vaccinations for all employees during the week of March 1, 2021.
- ❖ Began a mentoring program for new employees.
- ❖ Completed training and began Moral Reconciliation Therapy groups for minors.

## GOALS:

- ❖ Begin Juvenile Redeploy Program, if awarded funding, to include contracting for in-home therapeutic services, specialized training for Juvenile Probation Officers, trauma informed care training, diversity training, and transportation.
- ❖ New classroom desks for the Hulse and FACE-IT Education Programs.
- ❖ Renovation planning with Facilities to include renovation of the Intake Unit, relocation of Juvenile Probation, etc.
- ❖ Improve Hulse Detention Center outdoor recreation area.
- ❖ Prison Rape Elimination Act (PREA), audit, as required every 3 years.
- ❖ Diversity, Equality, and Inclusion training.
- ❖ Assign mentors to all new employees.
- ❖ Continue with painting of Trauma informed care murals in Detention and FACE-IT.
- ❖ Continued response and planning for COVID-19.
- ❖ Work with the Office of the State's Attorney on the Domestic/Family Violence Diversion Program.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	74	74	74
Part Time	4	4	4

Full-Time	Count
Assistant Director	3
Cook	2
Director - Juvenile Division	1
Executive Assistant	1
Food Services Supervisor-Hulse	1
Juvenile Counselor / Teacher Assistant	1
Juvenile Counselor	23
Lead Special Education Teacher	1
Principal Juvenile Counselor	13
Principal Juvenile Counselor / Therapist	1
Probation Officer	3
Special Education Teacher	4
Senior Juvenile Counselor	11
Senior PC / Telcom Tech	1
Superintendent of Detention	1
Unit Manager	7
<b>TOTAL</b>	<b>74</b>

**PERFORMANCE INFORMATION:**

Measurement	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Target
Admissions to Supervision / Probation – Juveniles	277*	234*	168	180*
Admissions to Supervision / Probation – 17+ Year-Olds	110*	76*	76	80*
Admissions to Secure Detention – Juveniles	406	344	193	180
Admissions to Secure Detention – 17+ Year-Olds	145	130	60	60
Detention Clients – Individual Assessments	120	110	75	100
Detention Clients – Individual Counseling	50	40	40	40
Detention Clients – Mental Health Crisis Evaluations	9	10	8	10
Detention Clients – PREA Follow-Up (Began 10/01/2016)	57	50	30	40

**\*INCLUDES VOLUNTARY SUPERVISION**

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F216 Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	996,705	996,224	974,512	2,900,000	2,900,000	2,407,900	4,000,000	4,000,000
A41110	Prior Year Property Taxes	1,947	421	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	1,487	-	1,474	-	-	1,486	-	-
<b>A41X</b>	<b>Taxes</b>	<b>1,000,139</b>	<b>996,645</b>	<b>975,986</b>	<b>2,900,000</b>	<b>2,900,000</b>	<b>2,409,386</b>	<b>4,000,000</b>	<b>4,000,000</b>
A45280	Salary Reimbursement	2,598,153	2,809,504	2,593,062	3,497,272	3,497,272	1,980,338	2,305,585	2,305,585
A45400	Revenue From Other Government Bodies	717,719	659,889	758,017	850,000	850,000	400,559	1,027,057	1,027,057
<b>A45X</b>	<b>Intergovernmental</b>	<b>3,315,872</b>	<b>3,469,393</b>	<b>3,351,079</b>	<b>4,347,272</b>	<b>4,347,272</b>	<b>2,380,897</b>	<b>3,332,642</b>	<b>3,332,642</b>
A46640	Face It Fees	3,315	5,125	1,867	3,000	3,000	4,713	3,000	3,000
A46850	All Other Charges For Services	25,960	7,136	1,815	6,000	6,000	1,504	6,000	6,000
<b>A46X</b>	<b>Charges for Services</b>	<b>29,275</b>	<b>12,262</b>	<b>3,682</b>	<b>9,000</b>	<b>9,000</b>	<b>6,217</b>	<b>9,000</b>	<b>9,000</b>
A49920	Transfers From Other Funds	1,328,727	1,320,868	1,392,910	1,400,991	1,400,991	502,962	609,498	701,764
<b>A49X</b>	<b>Transfers</b>	<b>1,328,727</b>	<b>1,320,868</b>	<b>1,392,910</b>	<b>1,400,991</b>	<b>1,400,991</b>	<b>502,962</b>	<b>609,498</b>	<b>701,764</b>
A48010	Interest	10,253	17,564	20,879	24,086	24,086	-1,252	-	24,086
A48320	Proceeds From Sale Of Assets	8	-	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	70,306	60,498	56,209	60,000	60,000	38,604	60,000	60,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>80,566</b>	<b>78,062</b>	<b>77,088</b>	<b>84,086</b>	<b>84,086</b>	<b>37,352</b>	<b>60,000</b>	<b>84,086</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,754,578</b>	<b>5,877,230</b>	<b>5,800,744</b>	<b>8,741,349</b>	<b>8,741,349</b>	<b>5,336,813</b>	<b>8,011,140</b>	<b>8,127,492</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F216 Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	3,909,016	4,080,831	4,223,497	4,433,250	4,433,250	3,364,592	4,511,970	4,624,769
A51120	Permanent PT Salaries/Wages	81,724	69,958	68,151	94,411	94,411	44,580	102,041	104,592
A51135	Payroll Contingency	-	-	-	-158,000	-158,000	-	-	-170,000
A51140	Overtime Salaries And Wages	51,720	62,127	26,049	45,000	45,000	26,148	46,350	47,509
A51160	Holiday Pay	14,936	21,986	34,684	20,000	20,000	10,587	20,600	21,115
A51180	Special Pay	74,674	75,614	79,967	86,000	86,000	61,574	88,580	88,580
A51200	Temporary PT Salaries/Wages	34,678	17,824	13,133	-	-	-	-	-
A51220	Vacation payout	20,255	13,629	20,193	-	-	12,848	-	-
A51230	Sick Payout	4,491	3,307	15,792	-	-	5,284	-	-
A51240	Opt Out Premium	4,096	5,942	7,306	9,000	9,000	6,078	9,000	9,000
A51310	Cell Phone Allowance	-	-	754	-	-	676	-	-
<b>AH5X Personnel</b>		<b>4,195,590</b>	<b>4,351,218</b>	<b>4,489,525</b>	<b>4,529,661</b>	<b>4,529,661</b>	<b>3,532,366</b>	<b>4,778,541</b>	<b>4,725,565</b>
A61010	Office Supplies	1,501	1,476	1,949	2,000	2,000	59	2,000	2,000
A61040	Operational Supplies	24,954	19,412	13,551	20,000	20,000	11,042	23,000	23,000
A61060	Clothing And Uniforms	9,263	8,976	4,019	8,000	8,000	1,001	6,500	6,500
A61070	Craft & Recreational Supplies	18	-	-	-	-	-	-	-
A61080	Food and Provisions	120,388	116,046	96,849	132,000	132,000	61,099	132,000	132,000
A63030	Linen And Bedding	376	506	378	400	400	424	600	600
A65090	Gasoline	1,114	931	499	1,000	1,000	504	1,000	1,000
A65180	Miscellaneous Commodities	-	-	-	-	-	-	7,300	7,300
<b>AH6X Commodities</b>		<b>157,616</b>	<b>147,346</b>	<b>117,245</b>	<b>163,400</b>	<b>163,400</b>	<b>74,130</b>	<b>172,400</b>	<b>172,400</b>
A74080	H/L/D Employee Benefits	798,993	809,636	872,484	951,059	951,059	790,446	1,007,127	977,127
A74100	Retirement Benefits/FICA	311,303	322,175	331,284	335,055	335,055	260,425	353,682	349,198
A74110	Retirement Benefits/IMRF	406,562	336,318	416,627	416,436	416,436	323,926	354,605	350,146
<b>AH74X Benefits</b>		<b>1,516,858</b>	<b>1,468,128</b>	<b>1,620,394</b>	<b>1,702,550</b>	<b>1,702,550</b>	<b>1,374,798</b>	<b>1,715,414</b>	<b>1,676,471</b>
A71110	Auditing And Accounting	-	-	-	-	-	-	7,000	7,000
A71220	Computer Services	9,505	12,282	11,349	11,000	11,000	8,505	11,000	11,000
A71230	Software & Online Services	-	1,220	-	1,220	1,220	-	11,475	11,475
A71330	Medical Fees	239,508	282,882	289,756	330,000	330,000	260,426	330,000	330,000
A71450	Mileage Reimbursement	-	58	-	-	-	-	-	-
A71470	Employee Relations	1,641	2,516	907	750	750	845	3,000	3,000
A71500	Trips And Training	11,173	6,757	1,529	6,000	6,000	215	6,100	6,100
A71620	Laundry And Cleaning	26,549	24,367	12,923	37,000	37,000	7,643	37,000	37,000
A71810	Dues And Subscriptions	1,744	2,293	1,463	2,000	2,000	2,044	4,050	4,050
A71950	Cellular Phones	2,034	3,121	3,451	2,900	2,900	1,935	2,881	2,881
A71955	Cell Phone Allowance	780	780	65	-	-	-	-	-
A71960	Data/Telecommunications	-	-	-	-	-	-	5,400	5,400
A71965	Radio Fees	3,360	2,500	3,840	3,840	3,840	2,880	6,840	6,840
A72210	Motor Vehicle Maintenance & Repairs	573	1,230	914	1,000	1,000	370	1,000	1,000
A72260	Office Equip Maintenance And Repairs	242	-	-	-	-	-	2,000	2,000
A72520	Record Storage	734	806	372	800	800	192	800	800
A72530	Equipment Rental	9,140	8,983	9,117	9,000	9,000	7,529	9,195	9,195
A72820	Postage	309	110	220	250	250	110	250	250
A73195	Indirect Cost Allocations	322,942	740,498	847,653	740,498	740,498	44,481	814,201	860,743



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F216 Hulse Detention Center .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79940	Miscell Contractual Services	4,598	4,698	4,373	21,300	21,300	4,008	1,200	1,200
<b>AH7X</b>	<b>Contractuals</b>	<b>634,832</b>	<b>1,095,100</b>	<b>1,187,931</b>	<b>1,167,558</b>	<b>1,167,558</b>	<b>341,182</b>	<b>1,253,392</b>	<b>1,299,934</b>
A82020	Building Improvements	-	21,929	20,000	-	-	60,031	-	-
A84020	Radios & Electronic Equipment	1,534	1,670	3,197	-	-	-	-	-
A84030	Computer Equipment	5,447	-	-	10,000	10,000	-	10,000	10,000
A84060	Furniture And Office Equipment	21,420	15,237	16,865	-	-	-	15,500	15,500
A84100	Miscellaneous Equipment	29,078	30,181	1,471	75,000	75,000	9,684	81,000	81,000
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>57,478</b>	<b>69,017</b>	<b>41,533</b>	<b>85,000</b>	<b>85,000</b>	<b>69,715</b>	<b>106,500</b>	<b>106,500</b>
<b>AH7X</b>	<b>Total Expenses</b>	<b>6,562,374</b>	<b>7,130,809</b>	<b>7,456,628</b>	<b>7,648,169</b>	<b>7,648,169</b>	<b>5,392,190</b>	<b>8,026,247</b>	<b>7,980,870</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	13,660,530	18,500,000	18,500,000	17,500,000	(1,000,000)	-5%
AHM Miscellaneous	21,862	7,950	7,950	7,950	0	0%
<b>AH4X Total Revenue</b>	<b>13,682,392</b>	<b>18,507,950</b>	<b>18,507,950</b>	<b>17,507,950</b>	<b>(1,000,000)</b>	<b>-5%</b>
AH7X Contractuals	17,413,197	18,266,043	18,266,043	15,687,782	(2,578,261)	-14%
<b>AHEX Total Expenses</b>	<b>17,413,197</b>	<b>18,266,043</b>	<b>18,266,043</b>	<b>15,687,782</b>	<b>(2,578,261)</b>	<b>-14%</b>

### BUDGET HIGHLIGHTS:

- ↓ Lake County's IMRF rate for calendar FY2022 decreased 19.35% from calendar 2021. Similarly, the calendar 2022 SLEP rate decreased 21.23% from calendar 2021.

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Dept of Human Resources F204 IMRF .

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A41100	Property Taxes	17,982,420	14,440,657	13,639,152	18,500,000	18,500,000	15,504,832	17,500,000	17,500,000
A41110	Prior Year Property Taxes	12,227	4,780	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	26,825	-	21,377	-	-	20,804	-	-
<b>A41X</b>	<b>Taxes</b>	<b>18,021,471</b>	<b>14,445,437</b>	<b>13,660,530</b>	<b>18,500,000</b>	<b>18,500,000</b>	<b>15,525,635</b>	<b>17,500,000</b>	<b>17,500,000</b>
A48010	Interest	29,989	25,093	20,985	6,500	6,500	-2,045	6,500	6,500
A49910	All Other Miscellaneous Revenue	1,463	926	878	1,450	1,450	1,170	1,450	1,450
<b>AHM</b>	<b>Miscellaneous .</b>	<b>31,451</b>	<b>26,019</b>	<b>21,862</b>	<b>7,950</b>	<b>7,950</b>	<b>875</b>	<b>7,950</b>	<b>7,950</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>18,052,922</b>	<b>14,471,456</b>	<b>13,682,392</b>	<b>18,507,950</b>	<b>18,507,950</b>	<b>15,524,760</b>	<b>17,507,950</b>	<b>17,507,950</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F204 IMRF .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	16,859,664	14,279,035	17,413,197	18,266,043	18,266,043	11,533,553	-	15,687,782
A79950	All Other Miscellaneous	209,554	42,066	-	-	-	10,286	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>17,069,218</b>	<b>14,321,101</b>	<b>17,413,197</b>	<b>18,266,043</b>	<b>18,266,043</b>	<b>11,543,839</b>	<b>-</b>	<b>15,687,782</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>17,069,218</b>	<b>14,321,101</b>	<b>17,413,197</b>	<b>18,266,043</b>	<b>18,266,043</b>	<b>11,543,839</b>	<b>-</b>	<b>15,687,782</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	680,227	200,000	200,000	1,000,000	800,000	400%
A49X Transfers	35,174	30,610	30,610	20,280	(10,330)	-34%
AHM Miscellaneous	1,595,854	642,800	642,800	642,800	0	0%
<b>AH4X Total Revenue</b>	<b>2,311,255</b>	<b>873,410</b>	<b>873,410</b>	<b>1,663,080</b>	<b>789,670</b>	<b>90%</b>
AH5X Personnel	167,034	178,384	178,384	127,579	(50,805)	-28%
AH6X Commodities	109,422	26,334	26,334	26,334	0	0%
AH74X Benefits	54,410	49,566	49,566	52,792	3,226	7%
AH7X Contractuals	5,091,926	5,536,604	5,536,604	5,814,784	278,180	5%
<b>AHEX Total Expenses</b>	<b>5,422,792</b>	<b>5,790,888</b>	<b>5,790,888</b>	<b>6,021,489</b>	<b>230,601</b>	<b>4%</b>

### BUDGET HIGHLIGHTS:

- ↓ Personnel costs are decreased due to staff turnover.
- ↑ Risk Premiums and Brokers Fees (72160) increased by \$300,000.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	2	2	2
Part Time	0	0	0

Full-Time	Count
Risk Manager	1
Safety Coordinator	1
<b>TOTAL</b>	<b>2</b>

### PERFORMANCE INFORMATION:

Measurement	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual
Safety Incidents	1,563	1,500	1,597	1,296
Safety Incidents – Vehicle Only	229	171	169	178
Safety Incidents – Workers' Compensation Only	294	277	256	243
Cost of Safety Claims per Full Time Employee	\$10,702	\$446	\$621	\$661
Workers' Compensation Claims vs. Incidents (%)	50%	53%	56%	49%

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Dept of Human Resources F206 Liability Insurance and Risk Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A41100	Property Taxes	5,181,779	4,981,171	672,855	200,000	200,000	176,413	1,000,000	1,000,000
A41110	Prior Year Property Taxes	3,645	1,430	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	7,730	-	7,372	-	-	1,040	-	-
<b>A41X</b>	<b>Taxes</b>	<b>5,193,154</b>	<b>4,982,601</b>	<b>680,227</b>	<b>200,000</b>	<b>200,000</b>	<b>177,453</b>	<b>1,000,000</b>	<b>1,000,000</b>
A49920	Transfers From Other Funds	33,849	32,873	35,174	30,610	30,610	14,187	26,000	20,280
<b>A49X</b>	<b>Transfers</b>	<b>33,849</b>	<b>32,873</b>	<b>35,174</b>	<b>30,610</b>	<b>30,610</b>	<b>14,187</b>	<b>26,000</b>	<b>20,280</b>
A48010	Interest	103,416	290,620	377,420	35,000	35,000	-27,005	35,000	35,000
A48190	LIA Recovery	3,585	385,961	6,529	-	-	-	-	-
A48200	Unemployment Insurance	7,714	7,837	7,901	7,800	7,800	6,935	7,800	7,800
A48210	Workman Comp-Liability	1,273,087	411,944	1,204,004	600,000	600,000	403,660	600,000	600,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,387,802</b>	<b>1,096,361</b>	<b>1,595,854</b>	<b>642,800</b>	<b>642,800</b>	<b>383,590</b>	<b>642,800</b>	<b>642,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>6,614,805</b>	<b>6,111,835</b>	<b>2,311,255</b>	<b>873,410</b>	<b>873,410</b>	<b>575,230</b>	<b>1,668,800</b>	<b>1,663,080</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	190,244	219,215	165,599	174,384	174,384	80,770	128,833	132,054
A51135	Payroll Contingency	-	-	-	-	-	-	-	-7,000
A51140	Overtime Salaries And Wages	-	555	113	2,500	2,500	940	1,000	1,025
A51160	Holiday Pay	232	-	-	-	-	-	-	-
A51200	Temporary PT Salaries/Wages	19,507	-	-	-	-	-	-	-
A51220	Vacation payout	1,621	574	-	-	-	5,981	-	-
A51240	Opt Out Premium	923	1,500	1,323	1,500	1,500	1,043	1,500	1,500
<b>AH5X Personnel</b>		<b>212,527</b>	<b>221,844</b>	<b>167,034</b>	<b>178,384</b>	<b>178,384</b>	<b>88,734</b>	<b>131,333</b>	<b>127,579</b>
A61010	Office Supplies	197	281	2,259	1,500	1,500	-	1,500	1,500
A61040	Operational Supplies	-	93	249	750	750	-	750	750
A61130	Wellness Equipment/Supplies	-	156	-	-	-	-	-	-
A62010	Medical Supplies	28,704	32,505	101,979	20,084	20,084	14,708	20,084	20,084
A65010	Chemical Supplies	-	-	145	-	-	-	-	-
A65060	Sign And Safety Supplies	798	2,577	4,790	4,000	4,000	6,554	4,000	4,000
<b>AH6X Commodities</b>		<b>29,700</b>	<b>35,612</b>	<b>109,422</b>	<b>26,334</b>	<b>26,334</b>	<b>21,263</b>	<b>26,334</b>	<b>26,334</b>
A74015	Prescription Drug Premium	-	-	-	-	-	-2,506	-	-
A74080	H/L/D Employee Benefits	29,635	35,723	26,278	18,956	18,956	7,960	32,562	32,562
A74100	Retirement Benefits/FICA	15,562	16,075	12,772	13,646	13,646	6,606	9,856	10,102
A74110	Retirement Benefits/IMRF	18,474	16,797	15,360	16,964	16,964	8,188	9,881	10,128
<b>AH74X Benefits</b>		<b>63,671</b>	<b>68,595</b>	<b>54,410</b>	<b>49,566</b>	<b>49,566</b>	<b>20,248</b>	<b>52,299</b>	<b>52,792</b>
A71110	Auditing And Accounting	19,875	93,197	-	50,000	50,000	19,500	50,000	50,000
A71150	Consultants	97,972	108,911	61,965	84,000	84,000	52,822	84,000	84,000
A71230	Software & Online Services	-	32	-	-	-	-	-	-
A71420	Employee Physicals	208,137	320,770	157,234	-	-	21,593	-	-
A71450	Mileage Reimbursement	389	748	-	5,000	5,000	-	5,000	5,000
A71470	Employee Relations	100	313	-	-	-	-	-	-
A71480	Management Enhancement	-	322	-	-	-	-	-	-
A71490	Employment Ads-Help Wanted	-	-	219	-	-	67,226	-	-
A71500	Trips And Training	10,022	10,674	1,811	-	-	-	-	-
A71520	Training	-	-	-	-	-	845	-	-
A71530	Programs and Services	15,335	21,752	15,012	40,000	40,000	13,321	40,000	40,000
A71640	Bio Hazard Waste Disposal	9,768	7,995	8,641	10,000	10,000	4,675	10,000	10,000
A71810	Dues And Subscriptions	885	2,154	933	2,500	2,500	672	2,500	2,500
A71955	Cell Phone Allowance	440	110	-	750	750	-	750	750
A71965	Radio Fees	21	30	20	-	-	-	-	-
A71970	Courier Services	132	-	-	-	-	23	-	-
A72120	Fidelity And Surety Bonds	-	-	30	2,000	2,000	-	2,000	2,000
A72140	Unemployment Compensation	180,692	169,498	151,577	300,000	300,000	159,131	300,000	300,000
A72160	Risk Premiums And Brokers Fees	1,341,857	1,478,862	1,626,867	1,600,000	1,600,000	1,669,967	1,900,000	1,900,000
A72175	Third Party Administrator Cost	295,895	180,171	-	190,000	190,000	136,114	190,000	190,000
A72180	Insurance Claims	2,673,791	3,236,487	3,024,385	3,200,000	3,200,000	2,594,774	3,200,000	3,200,000
A72190	Settlements	8,300	2,550	-	2,550	2,550	618,801	500,000	-
A72250	Bldg & Grounds Maintenance & Repairs	11,691	5,735	9,140	6,500	6,500	4,004	6,500	6,500
A73195	Indirect Cost Allocations	43,304	43,304	34,092	43,304	43,304	-	43,304	24,034

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Dept of Human Resources F206 Liability Insurance and Risk Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
AH7X	Contractuals	4,918,604	5,683,616	5,091,926	5,536,604	5,536,604	5,363,468	6,334,054	5,814,784
AHEX	Total Expenses	5,224,502	6,009,667	5,422,792	5,790,888	5,790,888	5,493,712	6,544,020	6,021,489



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	8,081,166	8,280,000	8,280,000	8,280,000	0	0%
A45X Intergovernmental	0	53,300	53,300	53,300	0	0%
AHM Miscellaneous	171,058	24,793	24,793	24,793	0	0%
<b>AH4X Total Revenue</b>	<b>8,252,224</b>	<b>8,358,093</b>	<b>8,358,093</b>	<b>8,358,093</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	0	0	0	339,000	339,000	0%
AH7X Contractuals	70,997	149,900	149,900	448,000	298,100	199%
AH8X Capital Expenditures	5,484,756	8,187,923	16,525,679	7,550,800	(637,123)	-8%
<b>AH8X Total Expenses</b>	<b>5,555,754</b>	<b>8,337,823</b>	<b>16,675,579</b>	<b>8,337,800</b>	<b>(23)</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F234 Matching Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	8,230,982	8,229,254	8,068,989	8,280,000	8,280,000	6,978,625	8,280,000	8,280,000
A41110	Prior Year Property Taxes	5,527	2,193	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	12,278	-	12,177	-	-	12,304	-	-
<b>A41X</b>	<b>Taxes</b>	<b>8,248,788</b>	<b>8,231,448</b>	<b>8,081,166</b>	<b>8,280,000</b>	<b>8,280,000</b>	<b>6,990,929</b>	<b>8,280,000</b>	<b>8,280,000</b>
A45400	Revenue From Other Government Bodies	-	-	-	53,300	53,300	-	53,300	53,300
<b>A45X</b>	<b>Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,300</b>	<b>53,300</b>	<b>-</b>	<b>53,300</b>	<b>53,300</b>
A48010	Interest	17,692	74,850	171,058	24,793	24,793	-20,474	-	24,793
<b>AHM</b>	<b>Miscellaneous</b>	<b>17,692</b>	<b>74,850</b>	<b>171,058</b>	<b>24,793</b>	<b>24,793</b>	<b>20,474</b>	<b>-</b>	<b>24,793</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>8,266,479</b>	<b>8,306,297</b>	<b>8,252,224</b>	<b>8,358,093</b>	<b>8,358,093</b>	<b>6,970,455</b>	<b>8,333,300</b>	<b>8,358,093</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F234 Matching Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A65030	Highway Materials	-	-	-	-	-	-	339,000	339,000
<b>AH6X</b>	<b>Commodities</b>	-	-	-	-	-	-	<b>339,000</b>	<b>339,000</b>
A71150	Consultants	34,973	140,934	70,997	149,900	149,900	53,521	154,400	154,400
A71920	Electricity	-	-	-	-	-	-	5,000	5,000
A71940	Telephone	-	-	-	-	-	-	5,000	5,000
A71950	Cellular Phones	-	-	-	-	-	-	25,000	25,000
A79940	Miscell Contractual Services	-	-	-	-	-	-	258,600	258,600
<b>AH7X</b>	<b>Contractuals</b>	<b>34,973</b>	<b>140,934</b>	<b>70,997</b>	<b>149,900</b>	<b>149,900</b>	<b>53,521</b>	<b>448,000</b>	<b>448,000</b>
A85020	Roads & Road Constr & Maintenance	4,971,700	7,923,071	5,484,756	8,187,923	16,525,679	4,875,936	7,550,800	7,550,800
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>4,971,700</b>	<b>7,923,071</b>	<b>5,484,756</b>	<b>8,187,923</b>	<b>16,525,679</b>	<b>4,875,936</b>	<b>7,550,800</b>	<b>7,550,800</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>5,006,673</b>	<b>8,064,005</b>	<b>5,555,754</b>	<b>8,337,823</b>	<b>16,675,579</b>	<b>4,929,456</b>	<b>8,337,800</b>	<b>8,337,800</b>

## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	3,124,506	4,100,000	4,100,000	10,400,000	6,300,000	154%
A45X Intergovernmental	1,017,158	269,501	8,760,309	308,256	38,755	14%
A46X Charges for Services	280,248	300,000	300,000	300,000	0	0%
A49X Transfers	264,584	275,339	275,339	305,734	30,395	11%
AHM Miscellaneous	3,564	12,000	12,000	12,000	0	0%
<b>AH4X Total Revenue</b>	<b>4,690,060</b>	<b>4,956,841</b>	<b>13,447,648</b>	<b>11,325,990</b>	<b>6,369,149</b>	<b>128%</b>
AH5X Personnel	1,622,710	1,649,767	1,649,767	1,694,191	44,424	3%
AH6X Commodities	12,265	30,600	30,600	34,450	3,850	13%
AH74X Benefits	552,514	622,648	622,648	625,188	2,540	0%
AH7X Contractuals	4,005,677	656,179	7,125,059	869,878	213,699	33%
AH8X Capital Expenditures	23,309	6,511	6,511	54,101	47,590	731%
<b>AHEX Total Expenses</b>	<b>6,216,474</b>	<b>2,965,705</b>	<b>9,434,585</b>	<b>3,277,808</b>	<b>312,103</b>	<b>11%</b>

### BUDGET HIGHLIGHTS:

- ↑ Intergovernmental revenue has increased by \$38,755 due to an increase in Other Federal Funds with a corresponding decrease in Other State Funds.
- ↑ Commodities have increased by \$3,850. The increases are due to new software requirements.
- ↑ Contractuals are increased by \$213,699. The largest increase of in 73195 – Indirect Cost Allocation. 71150 – Consultants is increased by \$82,500 due to increased need for project maintenance and implementation associated with the need for project completions.

### ACCOMPLISHMENTS:

- ❖ Celebrating the 30<sup>th</sup> anniversary of SMC (1991-2021) with the next generation of SMC Board and Executive leadership.
- ❖ Launched 'Operation 52' initiative to visit with each Lake County municipality and coordinate drainage-related priorities, inter-jurisdictional issues, and capital infrastructure program planning.
- ❖ Received EPA Section 319 Grant for the Squaw Creek and Fish Lake Drain Watershed Plans. Determined re-naming process to change Squaw Creek to Manitou Creek.
- ❖ Contractually obligated 10 Watershed Management Board projects to provide \$304,400 funding assistance for \$1,088,287 in total project costs (\$1 Funding Cost = \$3.57 Project Value).
- ❖ Acquisition of 17 flood-prone residential properties and demolition/open-space restoration of 10 properties. Includes landslide ravine bluff stabilization on Bull Creek in Beach Park.
- ❖ County Board adoption of the Wetland Restoration & Preservation Plan (WRAPP) identifying 15,000 acres of potential wetland restoration countywide. Implementation of the WRAPP to identify flood storage and wetland restoration opportunities for the Skokie River Regional Floodplain Enhancement Project.
- ❖ Legislative coordination to achieve an initial \$30M (of \$122M) release of State ARPA funds to DCEO for a grant to Lake County for costs associated with 10 approved regional stormwater management projects.

## GOALS:

- ❖ Organizational staff capacity and work program changes to prioritize and effectively manage a 5-year DCEO Stormwater Capital Improvement Program. All projects must be contractually obligated by 12/31/2024 and completed by 12/31/2026.
- ❖ Receive federal funding for Community Project Funding and Congressionally Directed Spending projects. (Rep. Underwood, Rep. Schneider, Senator Durbin, and Wisconsin Senator Baldwin).
- ❖ Continue cost-effective acquisition of Severe Repetitive Loss (SRL), Repetitive Loss (RL), and Substantially Damaged (SD) flood-prone properties. Demolition and open-space restoration of 11 properties.
- ❖ Complete 2 Major Watershed Plans: Lake Michigan & North Branch Chicago River.
- ❖ Complete the required 5-year update to the Lake County All Natural Hazards Mitigation Plan.

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	18	18	18
Part Time	1	0	0

Full-Time	Count
Accounting Specialist	1
Capital Improvement Program Manager	1
Engineer	4
Director of Stormwater Management	1
Executive Assistant	1
GIS Supervisor	1
Principal Wetland Specialist	2
Regulatory Supervisor	1
Supervisor Watershed Planning	1
Water Resources Professional	5
<b>TOTAL</b>	<b>18</b>

## PERFORMANCE INFORMATION:

Measurement	FY2018	FY2019	FY2020	FY2021	FY2022
	Actual	Actual	Actual	Projected	Estimate
Engineering Projects Managed	62	62	32	53	15
Planning Projects Managed	27	27	5	21	8
Grants Received	1	3	27	34	11
Training Participants Rating Excellent or Good	99%	99%	100%	100%	100%
Regulatory Submittals and Inspections Completed	1,097	1,128	1,597	1,566	1,582

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F212 Stormwater Management

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	996,705	995,962	3,123,032	4,100,000	4,100,000	3,439,204	10,400,000	10,400,000
A41110	Prior Year Property Taxes	1,437	368	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	1,487	-	1,474	-	-	4,755	-	-
<b>A41X</b>	<b>Taxes</b>	<b>999,629</b>	<b>996,330</b>	<b>3,124,506</b>	<b>4,100,000</b>	<b>4,100,000</b>	<b>3,443,959</b>	<b>10,400,000</b>	<b>10,400,000</b>
A45333	Grants - State	-	19,897	-	-	-	-	-	-
A45340	Other Federal Funds	247,591	-	-	61,864	1,862,332	-	212,156	212,156
A45350	Other State Funds	406,018	163,238	632,034	120,000	6,635,402	631,543	27,500	27,500
A45370	Revenue From Counties	41,416	58,817	56,350	59,000	59,000	35,208	59,000	59,000
A45400	Revenue From Other Government Bodies	16,529	26,238	328,774	28,638	203,575	65,301	9,600	9,600
<b>A45X</b>	<b>Intergovernmental</b>	<b>711,554</b>	<b>268,190</b>	<b>1,017,158</b>	<b>269,501</b>	<b>8,760,309</b>	<b>732,051</b>	<b>308,256</b>	<b>308,256</b>
A46690	Storm Water Permit Fee's	322,095	297,582	280,248	300,000	300,000	240,520	300,000	300,000
<b>A46X</b>	<b>Charges for Services</b>	<b>322,095</b>	<b>297,582</b>	<b>280,248</b>	<b>300,000</b>	<b>300,000</b>	<b>240,520</b>	<b>300,000</b>	<b>300,000</b>
A49920	Transfers From Other Funds	249,897	228,696	264,584	275,339	275,339	169,104	491,317	305,734
<b>A49X</b>	<b>Transfers</b>	<b>249,897</b>	<b>228,696</b>	<b>264,584</b>	<b>275,339</b>	<b>275,339</b>	<b>169,104</b>	<b>491,317</b>	<b>305,734</b>
A48010	Interest	5,457	11,290	3,564	12,000	12,000	222	12,000	12,000
A48320	Proceeds From Sale Of Assets	8,265	-	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	62	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>13,784</b>	<b>11,290</b>	<b>3,564</b>	<b>12,000</b>	<b>12,000</b>	<b>222</b>	<b>12,000</b>	<b>12,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,296,958</b>	<b>1,802,088</b>	<b>4,690,060</b>	<b>4,956,841</b>	<b>13,447,648</b>	<b>4,585,856</b>	<b>11,511,573</b>	<b>11,325,990</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F212 Stormwater Management

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	1,443,925	1,476,694	1,514,632	1,590,201	1,590,201	1,211,468	1,637,211	1,678,141
A51120	Permanent PT Salaries/Wages	24,490	24,512	39,372	26,146	26,146	120	-	-
A51135	Payroll Contingency	-	-	-	-	-	-	-	-17,000
A51140	Overtime Salaries And Wages	448	98	211	-	-	143	-	-
A51180	Special Pay	-	-	-	-	-	2,215	-	-
A51200	Temporary PT Salaries/Wages	24,597	75,063	15,432	28,800	28,800	23,040	28,800	28,800
A51210	Performance Appraisals	1,442	67	1,088	-	-	3,160	-	-
A51220	Vacation payout	6,524	-	28,610	-	-	-	-	-
A51230	Sick Payout	-	-	18,565	-	-	-	-	-
A51240	Opt Out Premium	1,961	3,000	2,481	1,500	1,500	-	-	-
A51310	Cell Phone Allowance	-	-	2,320	3,120	3,120	1,680	4,250	4,250
<b>AH5X Personnel</b>		<b>1,503,386</b>	<b>1,579,435</b>	<b>1,622,710</b>	<b>1,649,767</b>	<b>1,649,767</b>	<b>1,241,826</b>	<b>1,670,261</b>	<b>1,694,191</b>
A61010	Office Supplies	4,765	3,318	2,017	3,300	3,300	474	3,300	3,300
A61020	Computer Supplies	10,895	11,144	2,529	11,150	11,150	8,385	14,400	14,400
A61030	Books Manuals And Periodicals	-	578	-	500	500	-	500	500
A61040	Operational Supplies	22,607	11,413	4,327	11,400	11,400	3,221	12,000	12,000
A61070	Craft & Recreational Supplies	36	-	-	-	-	-	-	-
A65090	Gasoline	3,704	4,399	3,392	4,250	4,250	2,900	4,250	4,250
<b>AH6X Commodities</b>		<b>42,006</b>	<b>30,852</b>	<b>12,265</b>	<b>30,600</b>	<b>30,600</b>	<b>14,980</b>	<b>34,450</b>	<b>34,450</b>
A74060	Health Premiums	-	-	-	-	-	357	-	-
A74080	H/L/D Employee Benefits	263,486	280,504	290,959	347,309	347,309	291,134	378,138	376,138
A74100	Retirement Benefits/FICA	107,888	113,736	114,482	123,968	123,968	89,365	127,847	130,018
A74110	Retirement Benefits/IMRF	142,009	114,959	147,073	151,371	151,371	109,137	125,909	119,032
<b>AH74X Benefits</b>		<b>513,382</b>	<b>509,200</b>	<b>552,514</b>	<b>622,648</b>	<b>622,648</b>	<b>489,994</b>	<b>631,894</b>	<b>625,188</b>
A71140	Legal Services	14,116	9,501	-	-	-	-	11,900	11,900
A71150	Consultants	198,285	204,392	67,772	100,000	233,825	17,596	182,500	182,500
A71230	Software & Online Services	-	-	9,365	-	-	-	-	-
A71450	Mileage Reimbursement	111	958	466	730	730	197	556	556
A71470	Employee Relations	505	227	235	170	170	-	170	170
A71500	Trips And Training	13,058	8,118	4,843	8,100	8,100	1,586	11,900	11,900
A71810	Dues And Subscriptions	5,005	3,644	2,086	3,600	3,600	2,079	3,600	3,600
A71840	Publications & Legal Notices	-	-	37	-	-	-	-	-
A71950	Cellular Phones	5,448	5,309	6,291	5,300	5,300	5,756	8,400	8,400
A71955	Cell Phone Allowance	3,615	3,120	260	-	-	-	-	-
A72210	Motor Vehicle Maintenance & Repairs	6,208	1,673	2,766	1,600	1,600	2,144	1,600	1,600
A72250	Bldg & Grounds Maintenance & Repairs	-	251	-	-	-	-	20,000	5,000
A72280	Equipment Maintenance	11,940	12,240	14,747	30,100	30,100	22,533	27,040	27,040
A72820	Postage	242	545	344	540	540	38	540	540
A72830	Printing Services	9,474	10,462	3,586	10,400	10,400	2,732	9,650	9,650
A72980	Workshop Fees	4,531	3,537	1,517	3,500	3,500	1,016	4,000	4,000
A73195	Indirect Cost Allocations	191,250	183,839	289,940	183,839	183,839	-	289,940	305,422
A79940	Miscell Contractual Services	303,358	245,046	184,418	308,300	930,296	211,306	297,600	297,600
A79950	All Other Miscellaneous	208,981	154,180	3,417,003	-	5,713,059	1,669,733	-	-
<b>AH7X Contractuals</b>		<b>976,126</b>	<b>847,040</b>	<b>4,005,677</b>	<b>656,179</b>	<b>7,125,059</b>	<b>1,936,716</b>	<b>869,396</b>	<b>869,878</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F212 Stormwater Management

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A83010	Motor Vehicles	81,103	-	-	-	-	-	40,000	40,000
A84030	Computer Equipment	-	13,404	6,509	6,511	6,511	-	14,101	14,101
A84070	Engineering Equipment	16,236	24,022	16,800	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>97,339</b>	<b>37,426</b>	<b>23,309</b>	<b>6,511</b>	<b>6,511</b>	<b>-</b>	<b>54,101</b>	<b>54,101</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>3,132,240</b>	<b>3,003,953</b>	<b>6,216,474</b>	<b>2,965,705</b>	<b>9,434,585</b>	<b>3,683,515</b>	<b>3,260,102</b>	<b>3,277,808</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:

	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	488,324	520,000	520,000	350,000	(170,000)	-33%
A45X Intergovernmental	3,751	8,633	8,633	8,633	0	0%
A46X Charges for Services	16,362	24,744	24,744	24,744	0	0%
A49X Transfers	24,233	75,224	75,224	67,831	(7,393)	-10%
AHM Miscellaneous	5,805	1,053	1,053	1,053	0	0%
<b>AH4X Total Revenue</b>	<b>538,475</b>	<b>629,654</b>	<b>629,654</b>	<b>452,261</b>	<b>(177,393)</b>	<b>-28%</b>
AH5X Personnel	152,625	442,144	442,144	449,788	7,644	2%
AH6X Commodities	19,389	25,788	25,788	25,354	(434)	-2%
AH74X Benefits	69,804	196,379	196,379	173,138	(23,241)	-12%
AH7X Contractuals	134,851	107,691	107,691	166,533	58,842	55%
<b>AHEX Total Expenses</b>	<b>376,669</b>	<b>772,002</b>	<b>772,002</b>	<b>814,813</b>	<b>42,811</b>	<b>6%</b>

### BUDGET HIGHLIGHTS:

- ↓ Transfers are decreased due to a decline in the IMRF rate for 2022.
- ↑ Personnel costs are increased due to an increase in 51200 - Temporary PT Salaries/Wages and more employees taking advantage of 51240 – Opt Out Premium.
- ↓ Benefits are decreased due to a decline in the IMRF rate for 2022 and a decrease in 74080 – H/L/D Employee Benefits.
- ↑ Contractuals are increased largely due to 71620 – Laundry and Cleaning and 73195 - Indirect Cost Allocations.

### ACCOMPLISHMENTS:

- ❖ Successfully treated to cure 13 individuals diagnosed with active TB and prevented additional TB cases.
- ❖ Facilitated and assisted Great Lakes Naval Base (GLNB) to gain access to the Illinois National Disease Surveillance System (INEDSS) and a new workflow now allows the GLNB surveillance officer to provide timely medical information and complete the TB investigation in INEDSS (~50% of Lake County notices are from GLNB).
- ❖ Referred patients to an external radiology service resulting in lower expense and patients were compliant with obtaining x-rays (167 chest x-rays were referred).
- ❖ Reduced potential costs by sending 117 sputa specimens for uninsured TB clients to the Illinois Department of Public Health (IDPH) for TB testing.
- ❖ Reduced potential costs by sending serum drug (TB medication) tests to the Centers for Disease Control and Prevention (via IDPH) for suspect TB cases that are difficult to treat or had delayed response to treatment.

### GOALS:

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

**STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	8	8	8
Part Time	0	0	0

Full-Time	Count
Community Health Specialist	1
MD Epidemiologist	1
Nurse	3
Program Coordinator	1
Public Health Assistant	2
<b>Grand Total</b>	<b>8</b>

**Lake County Revenue Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Health Department . F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	299,063	298,967	487,881	520,000	520,000	438,060	350,000	350,000
A41110	Prior Year Property Taxes	428	104	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	446	-	442	-	-	743	-	-
<b>A41X</b>	<b>Taxes</b>	<b>299,938</b>	<b>299,071</b>	<b>488,324</b>	<b>520,000</b>	<b>520,000</b>	<b>438,803</b>	<b>350,000</b>	<b>350,000</b>
A45231	Managed Care Medicare	33	248	62	248	248	164	248	248
A45250	Illinois Public Aid	2,344	2,098	971	2,098	2,098	141	2,098	2,098
A45260	Medicare B	1,547	1,301	309	1,301	1,301	-52	1,301	1,301
A45285	Managed Care - Medical	4,840	4,986	2,408	4,986	4,986	2,710	4,986	4,986
<b>A45X</b>	<b>Intergovernmental</b>	<b>8,764</b>	<b>8,634</b>	<b>3,751</b>	<b>8,633</b>	<b>8,633</b>	<b>2,963</b>	<b>8,633</b>	<b>8,633</b>
A47050	Insurance Reimbursement	9,082	8,632	2,505	8,632	8,632	2,144	8,632	8,632
A47180	Medical Fees	29,377	16,112	13,857	16,112	16,112	11,197	16,112	16,112
<b>A46X</b>	<b>Charges for Services</b>	<b>38,459</b>	<b>24,744</b>	<b>16,362</b>	<b>24,744</b>	<b>24,744</b>	<b>13,341</b>	<b>24,744</b>	<b>24,744</b>
A49920	Transfers From Other Funds	65,105	58,062	24,233	75,224	75,224	35,034	68,064	67,831
<b>A49X</b>	<b>Transfers</b>	<b>65,105</b>	<b>58,062</b>	<b>24,233</b>	<b>75,224</b>	<b>75,224</b>	<b>35,034</b>	<b>68,064</b>	<b>67,831</b>
A48010	Interest	249	3,768	5,821	1,053	1,053	-645	-	1,053
A49910	All Other Miscellaneous Revenue	-	-	-16	-	-	-4	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>249</b>	<b>3,768</b>	<b>5,805</b>	<b>1,053</b>	<b>1,053</b>	<b>649</b>	<b>-</b>	<b>1,053</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>412,017</b>	<b>394,279</b>	<b>538,475</b>	<b>629,654</b>	<b>629,654</b>	<b>489,493</b>	<b>451,441</b>	<b>452,261</b>

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Health Department . F220 TB Clinic

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	364,624	391,906	145,706	433,947	433,947	260,705	446,695	457,862
A51120	Permanent PT Salaries/Wages	24,835	7,065	2,931	-	-	18,512	-	-
A51130	Payroll Accrual Year End	-8,828	1,266	3,496	-	-	-	-	-
A51135	Payroll Contingency	-	-	-	-	-	-	-	-30,000
A51140	Overtime Salaries And Wages	514	1,094	12	-	-	416	-	-
A51180	Special Pay	2	-	19	-	-	1,900	21	21
A51200	Temporary PT Salaries/Wages	-	-	-	6,812	6,812	-	18,775	18,775
A51220	Vacation payout	1,818	-	-	-	-	3,927	-	-
A51230	Sick Payout	726	-	-	-	-	-	-	-
A51240	Opt Out Premium	1,385	1,211	462	1,385	1,385	1,925	3,130	3,130
<b>AH5X Personnel</b>		<b>385,075</b>	<b>402,543</b>	<b>152,625</b>	<b>442,144</b>	<b>442,144</b>	<b>287,385</b>	<b>468,621</b>	<b>449,788</b>
A61010	Office Supplies	508	728	624	730	730	179	620	620
A61040	Operational Supplies	2,300	302	389	1,802	1,802	59	1,802	1,802
A61080	Food and Provisions	429	460	97	460	460	-	460	460
A62010	Medical Supplies	1,993	1,762	2,977	2,796	2,796	769	1,128	1,128
A62040	Drugs And Medicines	18,530	12,496	15,302	20,000	20,000	6,145	21,344	21,344
<b>AH6X Commodities</b>		<b>23,760</b>	<b>15,747</b>	<b>19,389</b>	<b>25,788</b>	<b>25,788</b>	<b>7,152</b>	<b>25,354</b>	<b>25,354</b>
A74080	H/L/D Employee Benefits	92,863	117,910	45,571	121,155	121,155	65,154	107,582	105,582
A74100	Retirement Benefits/FICA	28,106	29,078	10,959	33,824	33,824	20,967	35,648	34,489
A74110	Retirement Benefits/IMRF	36,999	29,727	13,274	41,400	41,400	23,632	34,261	33,067
<b>AH74X Benefits</b>		<b>157,968</b>	<b>176,714</b>	<b>69,804</b>	<b>196,379</b>	<b>196,379</b>	<b>109,753</b>	<b>177,491</b>	<b>173,138</b>
A71120	Interpreters	398	127	68	130	130	-	300	300
A71150	Consultants	28,271	5,159	4,680	7,463	7,463	3,900	7,370	7,370
A71220	Computer Services	209	477	357	1,250	1,250	2,650	1,311	1,311
A71230	Software & Online Services	2,532	2,391	2,382	2,975	2,975	2,568	3,794	3,794
A71260	Application Hosting	3,360	3,351	3,360	3,360	3,360	2,865	3,437	3,437
A71310	Laboratory Fees	5,029	7,933	4,427	9,000	9,000	1,247	9,000	9,000
A71330	Medical Fees	60	-	1,576	-	-	-	2,000	2,000
A71350	Radiological Fees	10,035	2,434	1,102	4,000	4,000	1,281	4,000	4,000
A71450	Mileage Reimbursement	143	130	58	130	130	10	130	130
A71500	Trips And Training	225	121	1,662	-	-	250	3,215	3,215
A71620	Laundry And Cleaning	-	-	-	-	-	-	10,560	10,560
A71810	Dues And Subscriptions	440	330	-	330	330	-	330	330
A71910	Gas For Heating	2,318	1,974	1,588	1,975	1,975	1,403	1,975	3,740
A71920	Electricity	4,911	5,016	5,066	5,040	5,040	3,957	5,040	5,040
A71930	Water And Sewer Charges	528	379	1,269	380	380	723	1,270	1,270
A71940	Telephone	5,770	9,538	19,547	17,904	17,904	16,384	20,000	20,000
A71950	Cellular Phones	2,282	2,101	1,741	1,771	1,771	1,374	1,771	1,771
A71970	Courier Services	783	783	895	1,040	1,040	709	1,064	1,064
A72280	Equipment Maintenance	3,015	1,670	445	1,600	1,600	175	-	-
A72530	Equipment Rental	1,302	1,262	1,235	1,300	1,300	909	1,300	1,300
A72560	All Other Rentals	511	565	-	570	570	-	570	570
A72820	Postage	1,858	2,250	1,635	2,250	2,250	1,293	2,200	2,200
A72830	Printing Services	827	606	133	610	610	96	500	500

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Health Department . F220 TB Clinic

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A72840	Temporary Employment Services	10,781	1,322	-	1,320	1,320	-	-	-
A73195	Indirect Cost Allocations	40,468	43,113	81,326	43,113	43,113	-	81,326	83,331
A79940	Miscell Contractual Services	199	182	297	180	180	3	300	300
<b>AH7X</b>	<b>Contractuals</b>	<b>126,255</b>	<b>93,213</b>	<b>134,851</b>	<b>107,691</b>	<b>107,691</b>	<b>41,796</b>	<b>162,763</b>	<b>166,533</b>
A85070	All Other Capital Outlay	925	-	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH7X</b>	<b>Total Expenses</b>	<b>693,983</b>	<b>688,218</b>	<b>376,669</b>	<b>772,002</b>	<b>772,002</b>	<b>446,086</b>	<b>834,229</b>	<b>814,813</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	586,052	500,005	500,005	700,000	199,995	40%
A49X Transfers	58,385	59,623	59,623	67,128	7,505	13%
AHM Miscellaneous	4,216	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>648,654</b>	<b>559,628</b>	<b>559,628</b>	<b>767,128</b>	<b>207,500</b>	<b>37%</b>
AH5X Personnel	345,331	347,451	347,451	436,693	89,242	26%
AH6X Commodities	11,617	21,922	21,922	47,000	25,078	114%
AH74X Benefits	102,299	121,336	121,336	134,140	12,804	11%
AH7X Contractuals	209,219	208,427	208,427	277,659	69,232	33%
AH8X Capital Expenditures	656	0	0	10,228	10,228	0%
<b>AHEX Total Expenses</b>	<b>669,123</b>	<b>699,135</b>	<b>699,135</b>	<b>905,720</b>	<b>206,585</b>	<b>30%</b>

### BUDGET HIGHLIGHTS:

- ↑ Legal Services (71140) has been budgeted based upon historical activity.
- ↓ Assistance to Veterans (73010) has been budgeted at a level consistent with pre-pandemic activity. Additional funds are included in contingency.

### ACCOMPLISHMENTS:

- ❖ Advocated for Veterans at the State level by providing Expert Testimony in front of the Illinois House Veterans Affairs Committee
- ❖ Assisted the new Illinois Department of Veterans Affairs Director by providing training materials, advice, and guidance on State and Federal Laws and Regulations
- ❖ Created standard operating procedures for future training for the Illinois Association of County Veterans Assistance Commissions
- ❖ Worked with both State and Federal Legislators on pending legislation benefiting Veterans
- ❖ Advocated in front of the Lake County Board for resolutions supporting Burn Pit legislation at the Federal Level
- ❖ Increased compensation and pension payments to Veterans by \$30 million dollars in 3 years
- ❖ During entire COVID-19 Pandemic, the VACLC remained open and operational providing advocacy and representation for Veterans
- ❖ Staff members became certified as Mental Health First Aid Instructors
- ❖ Partnered with the Health Department to provide training and certification for the Illinois Association of County Veterans Assistance Commission's annual training in Mental Health First Aid

## GOALS:

- ❖ Continue to realign the VACLC with mandatory Federal and State statutes and regulations
- ❖ Increase Compensation and Pension for Veterans to the National average
- ❖ Increase staffing to better serve the County Veterans, their families, and the families of deceased Veterans
- ❖ Implement the “Whole Veteran” Concept
- ❖ Increase awareness of the VACLC by increasing Media engagement, Social Media engagement, and outreach events

## STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	6	8	8
Part Time	1	1	1

Full-Time	Count
Superintendent	1
Assistant Superintendent	1
Chief of Staff	1
Veteran Service Officer	3
Admin Assistant	1
Admin Assistant (unfunded currently)	1
<b>TOTAL</b>	<b>8</b>

## PERFORMANCE INFORMATION:

Measurement	FY2018 Actual	FY2019 Actual	FY2020 Projected	FY2021 Target	FY2022 Target
Clients Served	10,479	11,632	13,200	14,600	16,000
Emergency Housing (Cumulative Nights)	203 Nights	254 Nights	1000 Nights	1000 Nights	1000 Nights
Direct Emergency Assistance Distributed	\$29,205	\$18,138	\$87,000	\$90,000	\$180,000
Claims Submitted (Compensation and Pension)	902	1,004	1,107	1,400	1,800
VA Appeals Submitted	96	255	350	460	500
Effective Rate for Claims and Appeals	71%	81%	87%	90%	92%
All Forms Submitted for Benefits Assistance	3,839	4,380	5,347	6,200	7,000
Total Federal VA Compensation into Lake County (Millions)	\$112	\$125	\$136	\$155	\$170
Veterans Receiving Compensation	6,597	7,321	8,350	9,200	10,420
Percentage of Veteran Population Assisted	16.9%	18.3%	21.0%	24.0%	28.0%

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	249,306	498,600	585,315	500,000	500,000	423,444	700,000	700,000
A41110	Prior Year Property Taxes	268	79	-	5	5	-	-	-
A41120	TIF Districts Property Taxes	372	-	737	-	-	892	-	-
<b>A41X</b>	<b>Taxes</b>	<b>249,946</b>	<b>498,679</b>	<b>586,052</b>	<b>500,005</b>	<b>500,005</b>	<b>424,335</b>	<b>700,000</b>	<b>700,000</b>
A49920	Transfers From Other Funds	35,293	37,545	58,385	59,623	59,623	43,691	58,833	67,128
<b>A49X</b>	<b>Transfers</b>	<b>35,293</b>	<b>37,545</b>	<b>58,385</b>	<b>59,623</b>	<b>59,623</b>	<b>43,691</b>	<b>58,833</b>	<b>67,128</b>
A48010	Interest	666	1,966	4,216	-	-	-600	-	-
A48320	Proceeds From Sale Of Assets	-	313	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>666</b>	<b>2,280</b>	<b>4,216</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>284,572</b>	<b>538,503</b>	<b>648,654</b>	<b>559,628</b>	<b>559,628</b>	<b>467,427</b>	<b>758,833</b>	<b>767,128</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	177,354	216,870	289,156	342,951	342,951	282,935	387,825	397,520
A51120	Permanent PT Salaries/Wages	22,264	22,882	32,229	-	-	105	-	-
A51140	Overtime Salaries And Wages	-	1,681	9,793	-	-	15,602	30,900	31,673
A51220	Vacation payout	-	2,213	7,483	-	-	-	-	-
A51230	Sick Payout	-	-	2,721	-	-	-	-	-
A51240	Opt Out Premium	3,115	1,846	3,949	4,500	4,500	6,089	7,500	7,500
<b>AH5X</b>	<b>Personnel</b>	<b>202,733</b>	<b>245,491</b>	<b>345,331</b>	<b>347,451</b>	<b>347,451</b>	<b>304,731</b>	<b>426,225</b>	<b>436,693</b>
A61010	Office Supplies	4,287	8,061	6,542	10,403	10,403	9,168	15,000	15,000
A61020	Computer Supplies	-	-	144	-	-	-	15,000	15,000
A61030	Books Manuals And Periodicals	-	-	555	-	-	-	1,000	1,000
A61040	Operational Supplies	-	11,226	3,002	11,226	11,226	656	13,000	13,000
A61060	Clothing And Uniforms	-	221	-	221	221	176	500	500
A61080	Food and Provisions	-	71	-	71	71	366	1,000	1,000
A61085	Food and Provisions - Employee	-	-	-	-	-	46	-	-
A61090	Printing and Photographic Supplies	-	-	-	-	-	808	1,500	1,500
A62010	Medical Supplies	-	-	1,375	-	-	-	-	-
<b>AH6X</b>	<b>Commodities</b>	<b>4,287</b>	<b>19,579</b>	<b>11,617</b>	<b>21,922</b>	<b>21,922</b>	<b>11,219</b>	<b>47,000</b>	<b>47,000</b>
A74080	H/L/D Employee Benefits	20,516	32,470	43,914	61,712	61,712	41,707	67,175	67,175
A74100	Retirement Benefits/FICA	15,215	18,316	25,772	26,581	26,581	22,765	32,623	33,439
A74110	Retirement Benefits/IMRF	20,078	19,228	32,613	33,043	33,043	28,341	32,709	33,526
<b>AH74X</b>	<b>Benefits</b>	<b>55,809</b>	<b>70,014</b>	<b>102,299</b>	<b>121,336</b>	<b>121,336</b>	<b>92,813</b>	<b>132,507</b>	<b>134,140</b>
A71140	Legal Services	6,300	15,711	31,297	20,000	20,000	27,215	70,000	30,000
A71230	Software & Online Services	2,284	2,717	2,731	5,000	5,000	6,761	6,500	6,500
A71340	Dental Fees	-1,383	-	-	-	-	-	-	-
A71450	Mileage Reimbursement	1,295	1,930	1,988	2,550	2,550	2,935	1,500	1,500
A71470	Employee Relations	1,765	129	-	70	70	-	-	-
A71500	Trips And Training	12,612	16,459	10,805	16,459	16,459	6,424	24,000	24,000
A71510	Trips	-	-	-	-	-	410	-	-
A71520	Training	-	-	-	-	-	504	-	-
A71670	Contracted Custodial Service	-	4,150	5,100	5,200	5,200	3,050	5,400	5,400
A71810	Dues And Subscriptions	1,736	1,091	2,362	5,000	5,000	991	6,000	6,000
A71840	Publications & Legal Notices	-	-	532	-	-	-	750	750
A71850	Advertising	-	15,107	4,531	5,800	5,800	7,575	25,000	25,000
A71950	Cellular Phones	-	529	252	529	529	36	560	560
A71960	Data/Telecommunications	-	72	-	72	72	72	500	500
A71970	Courier Services	50	2,942	17	-	-	18	3,500	3,500
A72120	Fidelity And Surety Bonds	60	40	22	40	40	149	300	300
A72170	Liability And Work Comp Insurance	-	-	13,500	-	-	-	-	-
A72250	Bldg & Grounds Maintenance & Repairs	2,490	-	-	-	-	1,957	5,500	5,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	-	132	-	-	-	-	-	-
A72510	Building Rentals	70,256	36,600	37,800	38,000	38,000	35,750	41,400	41,400
A72520	Record Storage	-	1,087	348	-	-	-	1,200	1,200
A72530	Equipment Rental	1,535	1,452	1,275	1,800	1,800	1,184	2,000	2,000

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F208 Veterans Assistance Commission

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72830	Printing Services	-	849	-	900	900	-	1,200	1,200
A72940	All Other Fees	-	-	-	-	-	967	-	-
A73010	Assistance To Veterans	43,878	14,877	44,454	64,719	64,719	32,550	200,000	50,000
A73195	Indirect Cost Allocations	41,052	42,288	51,969	42,288	42,288	-	-	72,349
A79940	Miscell Contractual Services	-	-	215	-	-	180	-	-
A79950	All Other Miscellaneous	578	7,792	20	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>184,506</b>	<b>165,954</b>	<b>209,219</b>	<b>208,427</b>	<b>208,427</b>	<b>128,729</b>	<b>395,310</b>	<b>277,659</b>
A84030	Computer Equipment	-	11,103	656	-	-	-	5,228	5,228
A84060	Furniture And Office Equipment	26,042	205	-	-	-	-	5,000	5,000
<b>AH8X Capital Expenditures</b>		<b>26,042</b>	<b>11,308</b>	<b>656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,228</b>	<b>10,228</b>
<b>AH7X Total Expenses</b>		<b>473,377</b>	<b>512,346</b>	<b>669,123</b>	<b>699,135</b>	<b>699,135</b>	<b>537,491</b>	<b>1,011,270</b>	<b>905,720</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. In FY2020, Winchester House transitioned to a new, privately run facility.

### FINANCIAL SUMMARY:

Account	FY2020	FY2021	FY2021	FY2022	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A41X Taxes	96,664	0	0	(1,735,593)	(1,735,593)	0%
AHM Miscellaneous	41,975	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>138,639</b>	<b>0</b>	<b>0</b>	<b>(1,735,593)</b>	<b>(1,735,593)</b>	<b>0%</b>
AH7X Contractuals	993,999	0	0	0	0	0%
<b>AHEX Total Expenses</b>	<b>993,999</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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Winchester House.\_H41X F218 Winchester House

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A41100	Property Taxes	1,699,530	1,829,188	93,957	-	-	1,202	-1,735,593	-1,735,593
A41110	Prior Year Property Taxes	1,049	469	-	-	-	-	-	-
A41120	TIF Districts Property Taxes	2,535	-	2,707	-	-	149	-	-
<b>A41X</b>	<b>Taxes</b>	<b>1,703,114</b>	<b>1,829,657</b>	<b>96,664</b>	<b>-</b>	<b>-</b>	<b>1,350</b>	<b>-1,735,593</b>	<b>-1,735,593</b>
A48010	Interest	1,798	18,520	41,975	-	-	-3,843	-	-
A49910	All Other Miscellaneous Revenue	1,615,057	74,944	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,616,855</b>	<b>93,464</b>	<b>41,975</b>	<b>-</b>	<b>-</b>	<b>3,843</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>3,319,970</b>	<b>1,923,121</b>	<b>138,639</b>	<b>-</b>	<b>-</b>	<b>2,492</b>	<b>-1,735,593</b>	<b>-1,735,593</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Winchester House.\_H41X F218 Winchester House

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71125	Staff Augmentation	-	141,214	300,707	-	-	-	-	-
A72520	Record Storage	-	-	815	-	-	-	-	-
A72880	Management Fees	842,191	798,000	-	-	-	-	-	-
A73195	Indirect Cost Allocations	863,424	-	692,352	-	-	-	-	-
A79940	Miscell Contractual Services	-	-	125	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>1,705,615</b>	<b>939,214</b>	<b>993,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>1,705,615</b>	<b>939,214</b>	<b>993,999</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# *Special Revenue Funds*



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	167,713	180,000	180,000	180,000	0	0%
AHM Miscellaneous	4,629	500	500	500	0	0%
<b>AH4X Total Revenue</b>	<b>172,341</b>	<b>180,500</b>	<b>180,500</b>	<b>180,500</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	104,654	103,836	103,836	110,745	6,909	7%
AH6X Commodities	754	2,300	2,300	4,469	2,169	94%
AH74X Benefits	41,025	43,830	43,830	44,992	1,162	3%
AH7X Contractuals	41,045	31,392	31,392	20,583	(10,809)	-34%
<b>AHEX Total Expenses</b>	<b>187,478</b>	<b>181,358</b>	<b>181,358</b>	<b>180,789</b>	<b>(569)</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$248,324. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$247,016. The FY2022 budget would result in a fund balance of \$246,905.

### ACCOMPLISHMENTS:

- ❖ Kid's Korner serviced 313 children in 2020 and a total of 54,304 children since opening in 1994.
- ❖ Due to the COVID19 pandemic, Kid's Korner was closed for the majority of FY2021, with plans to reopen later in the year.
- ❖ Created a safety plan for Kid's Korner re-opening post pandemic.

### GOALS:

- ❖ Continue to monitor the Children Waiting Room Fund and how it might be affected by the COVID pandemic.
- ❖ Once fully reopened, Kid's Korner staff will return to work in Kid's Korner.
- ❖ Continue to monitor and adjust plans for safely re-opening Kid's Korner.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	2	2	2
Part Time	1	1	1

Full-Time	Count
Aide-Kid Korner	1
Coordinator-Kid Korner	1
<b>TOTAL</b>	<b>2</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F254 Children's Waiting Room Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	191,247	201,392	167,713	180,000	180,000	140,526	180,000	180,000
<b>A46X</b>	<b>Charges for Services</b>	<b>191,247</b>	<b>201,392</b>	<b>167,713</b>	<b>180,000</b>	<b>180,000</b>	<b>140,526</b>	<b>180,000</b>	<b>180,000</b>
A48010	Interest	720	1,859	4,629	500	500	-445	-	500
A49910	All Other Miscellaneous Revenue	20	-	-	-	-	-	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>740</b>	<b>1,859</b>	<b>4,629</b>	<b>500</b>	<b>500</b>	<b>445</b>	<b>-</b>	<b>500</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>191,987</b>	<b>203,251</b>	<b>172,341</b>	<b>180,500</b>	<b>180,500</b>	<b>140,081</b>	<b>180,000</b>	<b>180,500</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F254 Children's Waiting Room Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	80,185	81,671	85,160	84,906	84,906	69,532	87,453	89,640
A51120	Permanent PT Salaries/Wages	16,558	17,407	17,769	17,430	17,430	2,045	19,127	19,605
A51140	Overtime Salaries And Wages	47	820	70	-	-	-	-	-
A51180	Special Pay	3	3	102	-	-	-	-	-
A51220	Vacation payout	-	-	-	-	-	42	-	-
A51240	Opt Out Premium	1,558	1,500	1,554	1,500	1,500	1,216	1,500	1,500
<b>AH5X Personnel</b>		<b>98,352</b>	<b>101,401</b>	<b>104,654</b>	<b>103,836</b>	<b>103,836</b>	<b>72,835</b>	<b>108,080</b>	<b>110,745</b>
A61030	Books Manuals And Periodicals	440	448	239	500	500	-	500	500
A61040	Operational Supplies	1,609	1,685	515	1,800	1,800	-	3,969	3,969
<b>AH6X Commodities</b>		<b>2,049</b>	<b>2,133</b>	<b>754</b>	<b>2,300</b>	<b>2,300</b>	<b>-</b>	<b>4,469</b>	<b>4,469</b>
A74080	H/L/D Employee Benefits	22,831	24,035	24,596	26,012	26,012	22,876	28,012	28,012
A74100	Retirement Benefits/FICA	6,854	7,044	7,262	7,943	7,943	5,061	8,272	8,479
A74110	Retirement Benefits/IMRF	9,047	7,380	9,167	9,875	9,875	6,303	8,294	8,501
<b>AH74X Benefits</b>		<b>38,732</b>	<b>38,460</b>	<b>41,025</b>	<b>43,830</b>	<b>43,830</b>	<b>34,240</b>	<b>44,578</b>	<b>44,992</b>
A71450	Mileage Reimbursement	121	112	-	300	300	10	300	300
A72140	Unemployment Compensation	162	162	162	162	162	-	-	-
A72170	Liability And Work Comp Insurance	2,007	2,007	2,007	2,007	2,007	-	-	-
A73195	Indirect Cost Allocations	14,280	14,280	18,876	18,523	18,523	-	18,876	19,883
A79920	Transfers Other Funds	30,000	30,000	20,000	10,000	10,000	-	-	-
A79950	All Other Miscellaneous	-	-	-	400	400	-	400	400
<b>AH7X Contractuals</b>		<b>46,570</b>	<b>46,561</b>	<b>41,045</b>	<b>31,392</b>	<b>31,392</b>	<b>10</b>	<b>19,576</b>	<b>20,583</b>
<b>AH7X Total Expenses</b>		<b>185,703</b>	<b>188,556</b>	<b>187,478</b>	<b>181,358</b>	<b>181,358</b>	<b>107,084</b>	<b>176,703</b>	<b>180,789</b>

## Health and Community Services Committee

# Community Development

**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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	4,692,011	4,822,832	17,072,058	10,177,200	5,354,368	111%
A46X Charges for Services	0	4,000	4,000	0	(4,000)	-100%
A49X Transfers	62,700	33,632	33,632	65,000	31,368	93%
<b>AH4X Total Revenue</b>	<b>4,754,711</b>	<b>4,860,464</b>	<b>17,109,690</b>	<b>10,242,200</b>	<b>5,381,736</b>	<b>111%</b>
AH5X Personnel	638,858	900,502	900,502	991,163	90,661	10%
AH6X Commodities	2,712	8,000	8,000	5,000	(3,000)	-38%
AH74X Benefits	246,417	372,475	372,475	415,122	42,647	11%
AH7X Contractuals	4,069,856	3,765,007	18,738,102	6,603,977	2,838,970	75%
AH8X Capital Expenditures	10,998	0	8,000	5,200	5,200	0%
<b>AHEX Total Expenses</b>	<b>4,968,841</b>	<b>5,045,985</b>	<b>20,027,080</b>	<b>8,020,462</b>	<b>2,974,477</b>	<b>59%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$73,236. Based upon a FY2021 projection for revenue and expenses, the fund balance as of November 30, 2021 will be -\$302,369 due to federal grant reimbursement delays. However, the negative fund balance will be corrected in the FY2022 budget resulting in a fund balance of \$1,920,230.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	8	13	15
Part Time	0	0	0

Full-Time	Count
Department Manager	1
Finance Manager	1
Administrative Assistant	4
Grant Administrators	6
Program Coordinator	1
Program Specialist	2
<b>TOTAL</b>	<b>15</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F740 Community Development .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45040	CDBG Revenue	2,001,499	2,108,754	2,474,813	2,809,317	7,593,962	2,588,642	7,984,928	7,984,928
A45045	ESG Revenue	137,990	507,558	278,473	224,137	2,181,801	340,874	225,934	225,934
A45050	HOME Revenue	791,161	1,185,350	1,379,999	1,509,922	3,771,794	200,978	1,662,483	1,662,483
A45310	Grants Department of Human Services	34,898	-	-	-	-	-	-	-
A45330	Grants - Other	82,745	212,921	100,406	0	0	72,838	-	-
A45332	Grants - County	3,196	30,855	-	30,000	30,000	-	-	-
A45333	Grants - State	-	-	58,183	-	43,363	-8,363	43,388	43,388
A45334	Grants - Federal	327,426	229,509	269,596	249,456	3,320,147	77,893	260,467	260,467
A45360	Program Income - Loans	213,884	274,849	130,542	-	130,991	582,163	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>3,592,799</b>	<b>4,549,796</b>	<b>4,692,011</b>	<b>4,822,832</b>	<b>17,072,058</b>	<b>3,855,025</b>	<b>10,177,200</b>	<b>10,177,200</b>
A47150	User Fee	12,886	7,212	-	4,000	4,000	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>12,886</b>	<b>7,212</b>	<b>-</b>	<b>4,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
A49920	Transfers From Other Funds	21,560	44,315	62,700	33,632	33,632	-	65,000	65,000
<b>A49X</b>	<b>Transfers</b>	<b>21,560</b>	<b>44,315</b>	<b>62,700</b>	<b>33,632</b>	<b>33,632</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>3,627,244</b>	<b>4,601,323</b>	<b>4,754,711</b>	<b>4,860,464</b>	<b>17,109,690</b>	<b>3,855,025</b>	<b>10,242,200</b>	<b>10,242,200</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F740 Community Development .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	450,037	477,402	615,138	899,502	899,502	597,985	964,062	988,163
A51140	Overtime Salaries And Wages	214	1,327	1,052	1,000	1,000	-	-	-
A51200	Temporary PT Salaries/Wages	-	-	-	-	-	1,100	-	-
A51220	Vacation payout	-	6,311	14,427	-	-	3,736	-	-
A51230	Sick Payout	-	4,777	8,240	-	-	4,096	-	-
A51240	Opt Out Premium	-	-	-	-	-	2,596	3,000	3,000
<b>AH5X Personnel</b>		<b>450,250</b>	<b>489,818</b>	<b>638,858</b>	<b>900,502</b>	<b>900,502</b>	<b>609,512</b>	<b>967,062</b>	<b>991,163</b>
A61010	Office Supplies	3,182	10,382	1,595	8,000	8,000	809	5,000	5,000
A61020	Computer Supplies	2,007	-	-	-	-	-	-	-
A61030	Books Manuals And Periodicals	43	-	-	-	-	-	-	-
A61040	Operational Supplies	79	-	1,117	-	-	-	-	-
A65180	Miscellaneous Commodities	49	-	-	-	-	-	-	-
<b>AH6X Commodities</b>		<b>5,360</b>	<b>10,382</b>	<b>2,712</b>	<b>8,000</b>	<b>8,000</b>	<b>809</b>	<b>5,000</b>	<b>5,000</b>
A74060	Health Premiums	-	-	-	-	-	256	-	-
A74080	H/L/D Employee Benefits	113,553	122,462	145,000	229,040	229,040	150,554	263,093	263,093
A74100	Retirement Benefits/FICA	30,906	34,177	44,871	63,944	63,944	44,037	74,063	75,915
A74110	Retirement Benefits/IMRF	40,768	35,806	56,546	79,491	79,491	54,686	74,258	76,114
<b>AH74X Benefits</b>		<b>185,228</b>	<b>192,444</b>	<b>246,417</b>	<b>372,475</b>	<b>372,475</b>	<b>249,532</b>	<b>411,414</b>	<b>415,122</b>
A71150	Consultants	-	-	840	-	-	8,250	-	-
A71230	Software & Online Services	36,745	39,662	41,495	39,662	39,662	56,100	57,000	57,000
A71370	Reimbursable Charges	416	-	-	-	-	-	-	-
A71450	Mileage Reimbursement	2,531	3,942	132	-	-	61	-	-
A71500	Trips And Training	17,193	18,338	7,629	22,000	22,000	1,392	22,000	22,000
A71520	Training	16	-	-	-	-	-	-	-
A71810	Dues And Subscriptions	1,000	3,925	2,002	4,000	4,000	3,473	5,000	5,000
A71840	Publications & Legal Notices	2,095	2,574	2,191	4,000	4,000	1,057	4,000	4,000
A71950	Cellular Phones	784	1,073	714	500	500	385	600	600
A72140	Unemployment Compensation	-	604	-	500	500	-	500	500
A72290	Building and Storage Bins Maintenance & Repairs	-33,981	-	-	-	-	-	-	-
A72530	Equipment Rental	2,965	3,235	2,965	3,240	3,240	330	3,500	3,500
A72820	Postage	29	442	135	500	500	39	300	300
A72840	Temporary Employment Services	49,272	53,890	23,838	50,000	50,000	50,153	100,000	100,000
A72990	Pass Thru Grants	2,657,070	3,776,591	3,848,605	3,499,317	18,472,412	3,446,511	6,209,790	6,209,790
A73195	Indirect Cost Allocations	90,705	73,385	93,567	96,288	96,288	-	93,567	151,287
A79920	Transfers Other Funds	35,990	25,912	45,743	45,000	45,000	-	50,000	50,000
A79940	Miscell Contractual Services	-6,083	51,043	-	-	-	-	-	-
A79950	All Other Miscellaneous	869	2,413	-	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>2,857,615</b>	<b>4,057,029</b>	<b>4,069,856</b>	<b>3,765,007</b>	<b>18,738,102</b>	<b>3,567,750</b>	<b>6,546,257</b>	<b>6,603,977</b>
A84030	Computer Equipment	18	3,386	10,998	-	8,000	3,791	5,200	5,200
<b>AH8X Capital Expenditures</b>		<b>18</b>	<b>3,386</b>	<b>10,998</b>	<b>-</b>	<b>8,000</b>	<b>3,791</b>	<b>5,200</b>	<b>5,200</b>
<b>AH8X Total Expenses</b>		<b>3,498,472</b>	<b>4,753,060</b>	<b>4,968,841</b>	<b>5,045,985</b>	<b>20,027,080</b>	<b>4,431,395</b>	<b>7,934,933</b>	<b>8,020,462</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A42X Licenses & Permits	192,765	0	0	200,000	200,000	0%
A46X Charges for Services	9,624	250,000	250,000	0	(250,000)	-100%
AHM Miscellaneous	1,963	300	300	1,000	700	233%
<b>AH4X Total Revenue</b>	<b>204,353</b>	<b>250,300</b>	<b>250,300</b>	<b>201,000</b>	<b>(49,300)</b>	<b>-20%</b>
AH6X Commodities	115,010	50,500	50,500	36,500	(14,000)	-28%
AH7X Contractuals	84,998	140,832	140,832	160,332	19,500	14%
<b>AH6X Total Expenses</b>	<b>200,008</b>	<b>191,332</b>	<b>191,332</b>	<b>196,832</b>	<b>5,500</b>	<b>3%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$116,855. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$175,823. The FY2022 budget would result in a fund balance of \$179,991.
- ⬆ 61120 – Outreach Supplies, which was removed from the budget in FY21 to meet the FY19 Actual goal, was added back into the Budget for FY22 in the amount of \$5,000.
- ⬆ 71330 – Medical Fees was added into the Fees fund to account for COVID-19 testing that was unbudgeted in FY2021.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F267 Coroner Fees

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A42045	Cremation Permit Fees	194,862	158,889	192,765	-	-	17,550	250,000	200,000
<b>A42X</b>	<b>Licenses &amp; Permits</b>	<b>194,862</b>	<b>158,889</b>	<b>192,765</b>	<b>-</b>	<b>-</b>	<b>17,550</b>	<b>250,000</b>	<b>200,000</b>
A46010	Fees	4,017	41,230	9,624	250,000	250,000	9,511	-	-
<b>A46X</b>	<b>Charges for Services</b>	<b>4,017</b>	<b>41,230</b>	<b>9,624</b>	<b>250,000</b>	<b>250,000</b>	<b>9,511</b>	<b>-</b>	<b>-</b>
A48010	Interest	338	1,060	1,963	300	300	-198	1,000	1,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>338</b>	<b>1,060</b>	<b>1,963</b>	<b>300</b>	<b>300</b>	<b>198</b>	<b>1,000</b>	<b>1,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>199,217</b>	<b>201,179</b>	<b>204,353</b>	<b>250,300</b>	<b>250,300</b>	<b>26,863</b>	<b>251,000</b>	<b>201,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F267 Coroner Fees

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A61010	Office Supplies	4,882	11,169	10,240	5,000	5,000	2,899	10,000	10,000
A61020	Computer Supplies	-	1,659	-	-	-	1,372	-	-
A61040	Operational Supplies	38,005	32,995	78,761	25,000	25,000	31,527	-	-
A61060	Clothing And Uniforms	8,425	7,640	7,432	7,000	7,000	2,573	8,000	8,000
A61080	Food and Provisions	-	-	-	-	-	566	-	-
A61085	Food and Provisions - Employee	-	-	23	-	-	-	-	-
A61120	Outreach Supplies	4,602	4,279	5,693	-	-	2,328	5,000	5,000
A63010	Building, Grounds Maintenance Supplies	-	-	219	-	-	-	-	-
A64030	Firearms and bulletproof vests	-	936	2,157	1,500	1,500	980	1,500	1,500
A65020	Laboratory Supplies	3,611	8	154	-	-	-	-	-
A65090	Gasoline	14,608	10,715	8,021	12,000	12,000	3,985	12,000	12,000
A65180	Miscellaneous Commodities	-	-	2,310	-	-	-	-	-
<b>AH6X Commodities</b>		<b>74,133</b>	<b>69,400</b>	<b>115,010</b>	<b>50,500</b>	<b>50,500</b>	<b>46,230</b>	<b>36,500</b>	<b>36,500</b>
A71120	Interpreters	-	-	275	-	-	-	-	-
A71130	Court Reporters	-	-	307	1,500	1,500	464	1,000	1,000
A71150	Consultants	750	-	1,500	-	-	-	-	-
A71230	Software & Online Services	15,591	16,431	11,882	12,000	12,000	798	12,000	12,000
A71310	Laboratory Fees	-	1,572	8,656	50,000	50,000	55,869	50,000	50,000
A71330	Medical Fees	-	-	675	-	-	11,271	20,000	20,000
A71500	Trips And Training	19,641	22,336	51	22,000	22,000	5,278	22,000	22,000
A71620	Laundry And Cleaning	9,989	15,660	24,135	20,000	20,000	14,121	20,000	20,000
A71625	Burial/Cremation Services	-	-	-	-	-	1,092	-	-
A71810	Dues And Subscriptions	7,015	5,786	5,663	6,500	6,500	1,892	6,500	6,500
A71830	Transcripts .	312	2,303	-	-	-	-	-	-
A71840	Publications & Legal Notices	855	1,414	454	1,500	1,500	653	1,500	1,500
A71950	Cellular Phones	6,372	5,931	7,443	7,000	7,000	4,824	7,000	7,000
A71965	Radio Fees	2,576	3,512	5,474	4,332	4,332	2,254	4,332	4,332
A71970	Courier Services	213	519	731	1,000	1,000	365	1,000	1,000
A72210	Motor Vehicle Maintenance & Repairs	4,552	5,860	10,593	7,000	7,000	6,163	7,000	7,000
A72280	Equipment Maintenance	1,365	573	2,194	3,000	3,000	2,393	3,000	3,000
A72520	Record Storage	2,225	1,620	2,082	2,000	2,000	1,860	2,000	2,000
A72530	Equipment Rental	2,525	3,252	900	3,000	3,000	497	3,000	3,000
A72560	All Other Rentals	1,460	-	-	-	-	-	-	-
A72830	Printing Services	-	-	1,000	-	-	-	-	-
A72940	All Other Fees	-	-	12	-	-	-	-	-
A79940	Miscell Contractual Services	-	-	970	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>75,441</b>	<b>86,770</b>	<b>84,998</b>	<b>140,832</b>	<b>140,832</b>	<b>109,794</b>	<b>160,332</b>	<b>160,332</b>
A84050	Laboratory Equipment	-	26,060	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>26,060</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>149,574</b>	<b>182,230</b>	<b>200,008</b>	<b>191,332</b>	<b>191,332</b>	<b>156,024</b>	<b>196,832</b>	<b>196,832</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	961,274	746,984	746,984	1,040,623	293,639	39%
AHM Miscellaneous	37,341	9,528	9,528	9,528	0	0%
<b>AH4X Total Revenue</b>	<b>998,615</b>	<b>756,512</b>	<b>756,512</b>	<b>1,050,151</b>	<b>293,639</b>	<b>39%</b>
AH5X Personnel	377,941	446,666	446,666	368,731	(77,935)	-17%
AH6X Commodities	10,344	119,716	119,716	28,500	(91,216)	-76%
AH74X Benefits	133,264	172,630	172,630	132,316	(40,314)	-23%
AH7X Contractuals	477,635	768,740	790,789	739,737	(29,003)	-4%
AH8X Capital Expenditures	45,519	150,000	150,000	1,079,681	929,681	620%
<b>AH8X Total Expenses</b>	<b>1,044,702</b>	<b>1,657,752</b>	<b>1,679,801</b>	<b>2,348,965</b>	<b>691,213</b>	<b>42%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$2,153,234. Based upon the FY2021 projected revenues and expenses, the fund balance as of November 30, 2021 will be \$1,939,871. The FY2022 budget would result in a fund balance of \$641,057.
- ↑ \$801,681 in Computer Systems and Software due to expenses related to implementation of ICMS.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	4	5	4
Part Time	0	0	0

Full-Time	Count
Application System Analyst	1
Database Systems Analyst/Programmer	1
Technical Services Specialist	1
Director	1
<b>TOTAL</b>	<b>4</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	1,440,743	1,441,623	961,274	746,984	746,984	779,666	1,040,623	1,040,623
<b>A46X</b>	<b>Charges for Services</b>	<b>1,440,743</b>	<b>1,441,623</b>	<b>961,274</b>	<b>746,984</b>	<b>746,984</b>	<b>779,666</b>	<b>1,040,623</b>	<b>1,040,623</b>
A48010	Interest	5,339	15,728	37,341	9,528	9,528	-3,513	-	9,528
<b>AHM</b>	<b>Miscellaneous</b>	<b>5,339</b>	<b>15,728</b>	<b>37,341</b>	<b>9,528</b>	<b>9,528</b>	<b>3,513</b>	<b>-</b>	<b>9,528</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,446,082</b>	<b>1,457,352</b>	<b>998,615</b>	<b>756,512</b>	<b>756,512</b>	<b>776,152</b>	<b>1,040,623</b>	<b>1,050,151</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F256 Court Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	546,369	505,726	364,979	445,306	445,306	337,911	358,762	367,731
A51220	Vacation payout	-	-	12,527	-	-	-	-	-
A51310	Cell Phone Allowance	-	-	435	1,360	1,360	175	1,000	1,000
<b>AH5X Personnel</b>		<b>546,369</b>	<b>505,726</b>	<b>377,941</b>	<b>446,666</b>	<b>446,666</b>	<b>338,086</b>	<b>359,762</b>	<b>368,731</b>
A61010	Office Supplies	-	-	-	10,726	10,726	7,251	-	-
A61020	Computer Supplies	2,766	6,019	2,183	16,500	16,500	1,021	16,500	16,500
A61040	Operational Supplies	9,142	3,740	8,160	91,690	91,690	78,977	12,000	12,000
A65030	Highway Materials	-	-	-	-	-	31	-	-
A65090	Gasoline	-	-	-	800	800	699	-	-
<b>AH6X Commodities</b>		<b>11,907</b>	<b>9,759</b>	<b>10,344</b>	<b>119,716</b>	<b>119,716</b>	<b>87,980</b>	<b>28,500</b>	<b>28,500</b>
A74060	Health Premiums	-	-	-	-	-	252	-	-
A74080	H/L/D Employee Benefits	96,244	93,156	70,484	96,139	96,139	78,080	75,979	75,979
A74100	Retirement Benefits/FICA	39,928	37,054	27,832	34,142	34,142	24,584	27,445	28,132
A74110	Retirement Benefits/IMRF	52,536	38,796	34,948	42,348	42,348	30,494	27,517	28,205
<b>AH74X Benefits</b>		<b>188,708</b>	<b>169,006</b>	<b>133,264</b>	<b>172,630</b>	<b>172,630</b>	<b>133,411</b>	<b>130,941</b>	<b>132,316</b>
A71150	Consultants	18,587	3,130	-	100,000	114,924	-	100,000	100,000
A71210	Data Processing	9,661	14,418	37,751	35,000	35,000	24,293	100,000	100,000
A71220	Computer Services	-	-	-	15,000	15,000	9,749	16,660	16,660
A71230	Software & Online Services	37,832	44,308	64,026	128,969	128,969	42,670	205,200	205,200
A71450	Mileage Reimbursement	237	164	92	400	400	486	400	400
A71470	Employee Relations	-	-	-	1,430	1,430	174	50	50
A71500	Trips And Training	6,406	10,732	2,038	15,000	15,000	1,348	11,000	11,000
A71810	Dues And Subscriptions	5,409	8,711	9,022	7,500	7,500	12,757	7,000	7,000
A71850	Advertising	-	-	-	1,000	1,000	-	-	-
A71950	Cellular Phones	-	-	-	1,368	1,368	715	-	-
A71955	Cell Phone Allowance	1,320	1,320	110	-	-	-	-	-
A71960	Data/Telecommunications	11,161	11,220	11,563	25,000	25,000	7,509	12,000	12,000
A71970	Courier Services	-	-	1,906	23,910	23,910	19,583	-	-
A72140	Unemployment Compensation	510	510	510	510	510	-	-	-
A72170	Liability And Work Comp Insurance	1,150	1,150	1,150	1,150	1,150	-	-	-
A72260	Office Equip Maintenance And Repairs	-	-	-	14,753	14,753	12,216	-	-
A72280	Equipment Maintenance	388	-	-	75,000	75,000	-	75,000	75,000
A73195	Indirect Cost Allocations	15,743	15,743	57,145	80,600	80,600	-	45,151	66,927
A79920	Transfers Other Funds	140,000	140,000	90,000	45,000	45,000	-	-	-
A79940	Miscell Contractual Services	122,029	182,451	202,322	197,150	204,275	193,746	145,500	145,500
<b>AH7X Contractuals</b>		<b>370,432</b>	<b>433,857</b>	<b>477,635</b>	<b>768,740</b>	<b>790,789</b>	<b>325,248</b>	<b>717,961</b>	<b>739,737</b>
A84030	Computer Equipment	120,986	50,450	45,519	150,000	150,000	33,775	278,000	278,000
A84040	Computer System Software	-	-	-	-	-	-	801,681	801,681
<b>AH8X Capital Expenditures</b>		<b>120,986</b>	<b>50,450</b>	<b>45,519</b>	<b>150,000</b>	<b>150,000</b>	<b>33,775</b>	<b>1,079,681</b>	<b>1,079,681</b>
<b>AH6X Total Expenses</b>		<b>1,238,402</b>	<b>1,168,798</b>	<b>1,044,702</b>	<b>1,657,752</b>	<b>1,679,801</b>	<b>918,499</b>	<b>2,316,845</b>	<b>2,348,965</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	24,506	21,925	21,925	36,182	14,257	65%
AHM Miscellaneous	991,572	736,018	736,018	1,034,094	298,076	40%
<b>AH4X Total Revenue</b>	<b>1,016,078</b>	<b>757,943</b>	<b>757,943</b>	<b>1,070,276</b>	<b>312,333</b>	<b>41%</b>
AH5X Personnel	0	123,962	123,962	0	(123,962)	-100%
AH74X Benefits	0	44,514	44,514	0	(44,514)	-100%
AH7X Contractuals	269,363	1,313,769	1,313,769	1,202,722	(111,047)	-8%
AH8X Capital Expenditures	0	0	0	801,681	801,681	0%
<b>AH8X Total Expenses</b>	<b>269,363</b>	<b>1,482,245</b>	<b>1,482,245</b>	<b>2,004,403</b>	<b>522,158</b>	<b>35%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$3,271,887. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$2,547,585. The FY2022 budget would result in a fund balance of \$1,613,458.
- ↓ \$111,047 in Contractuals due to microfilming expenses ramping down as a result of the Docket Digitization project and various expenses being moved back into the Circuit Court Clerk's General Fund (F101).
- ↑ \$801,681 in Computer Systems and Software due to expenses related to implementation of ICMS.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	0	1	0
Part Time	0	0	0

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F258 Court Document Storage .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46280	Photograph Fee's	26,895	27,390	9,285	13,695	13,695	14,235	19,543	19,543
A46285	Passport Photocopy Fee	454	178	6	-	-	4	-	-
A46805	Enhanced Public Access & E-filing	17,340	16,460	15,215	8,230	8,230	7,600	16,639	16,639
<b>A46X</b>	<b>Charges for Services</b>	<b>44,689</b>	<b>44,028</b>	<b>24,506</b>	<b>21,925</b>	<b>21,925</b>	<b>21,839</b>	<b>36,182</b>	<b>36,182</b>
A48010	Interest	4,170	17,346	50,143	9,393	9,393	-5,148	-	9,393
A48100	Document Storage Flat Fee	1,359,539	1,411,110	941,429	726,625	726,625	768,516	1,024,701	1,024,701
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,363,709</b>	<b>1,428,456</b>	<b>991,572</b>	<b>736,018</b>	<b>736,018</b>	<b>763,368</b>	<b>1,024,701</b>	<b>1,034,094</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,408,398</b>	<b>1,472,484</b>	<b>1,016,078</b>	<b>757,943</b>	<b>757,943</b>	<b>785,207</b>	<b>1,060,883</b>	<b>1,070,276</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F258 Court Document Storage .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	-	-	-	123,962	123,962	100,266	-	-
A51310	Cell Phone Allowance	-	-	-	-	-	175	-	-
<b>AH5X Personnel</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>123,962</b>	<b>123,962</b>	<b>100,441</b>	<b>-</b>	<b>-</b>
A74080	H/L/D Employee Benefits	-	-	-	23,242	23,242	19,608	-	-
A74100	Retirement Benefits/FICA	-	-	-	9,483	9,483	7,721	-	-
A74110	Retirement Benefits/IMRF	-	-	-	11,789	11,789	9,547	-	-
<b>AH74X Benefits</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>44,514</b>	<b>44,514</b>	<b>36,876</b>	<b>-</b>	<b>-</b>
A71150	Consultants	-	77,940	6,260	-	-	-	-	-
A71220	Computer Services	52,078	899	35,606	44,286	44,286	43,902	43,221	43,221
A71450	Mileage Reimbursement	-	-	-	2,755	2,755	384	-	-
A71500	Trips And Training	-	-	-	15,000	15,000	180	-	-
A72210	Motor Vehicle Maintenance & Repairs	-	-	-	250	250	173	-	-
A72250	Bldg & Grounds Maintenance & Repairs	-	1,196	-	-	-	-	-	-
A72510	Building Rentals	-	42,738	47,127	56,354	56,354	52,122	59,501	59,501
A72520	Record Storage	-	17,000	24,326	1,001,500	1,001,500	507,113	1,000,000	1,000,000
A72530	Equipment Rental	-	-	-	22,200	22,200	18,492	-	-
A72815	Bank Service Charges	-	-	-	500	500	485	-	-
A72830	Printing Services	-	-	-	33,000	33,000	4,020	-	-
A79940	Miscell Contractual Services	163,637	125,706	144,625	125,706	125,706	30,278	100,000	100,000
A79950	All Other Miscellaneous	-	11,160	11,420	12,218	12,218	11,448	-	-
<b>AH7X Contractuals</b>		<b>215,715</b>	<b>276,639</b>	<b>269,363</b>	<b>1,313,769</b>	<b>1,313,769</b>	<b>668,596</b>	<b>1,202,722</b>	<b>1,202,722</b>
A84040	Computer System Software	-	-	-	-	-	-	801,681	801,681
<b>AH8X Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>801,681</b>	<b>801,681</b>
<b>AHEX Total Expenses</b>		<b>215,715</b>	<b>276,639</b>	<b>269,363</b>	<b>1,482,245</b>	<b>1,482,245</b>	<b>805,914</b>	<b>2,004,403</b>	<b>2,004,403</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	FY2020	FY2021	FY2021	FY2022	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
A46X Charges for Services	238,792	162,080	162,080	263,105	101,025	62%
AHM Miscellaneous	16,634	3,593	3,593	3,593	0	0%
<b>AH4X Total Revenue</b>	<b>255,426</b>	<b>165,673</b>	<b>165,673</b>	<b>266,698</b>	<b>101,025</b>	<b>61%</b>
AH7X Contractuals	23,500	150,000	450,000	94,000	(56,000)	-37%
AH8X Capital Expenditures	0	0	0	906,000	906,000	0%
<b>AH8X Total Expenses</b>	<b>23,500</b>	<b>150,000</b>	<b>450,000</b>	<b>1,000,000</b>	<b>850,000</b>	<b>567%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$1,066,770. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$782,443. The FY2022 budget would result in a fund balance of \$49,141.
- ↓ The decrease in Contractuals is due to ICMS related contractor expenses declining leading up to the implementation.
- ↑ \$906,000 in Computer Systems and Software due to expenses related to the implementation of ICMS.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F257 Circuit Clerk Electronic Citation Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	71,383	166,797	238,792	162,080	162,080	195,791	263,105	263,105
<b>A46X</b>	<b>Charges for Services</b>	<b>71,383</b>	<b>166,797</b>	<b>238,792</b>	<b>162,080</b>	<b>162,080</b>	<b>195,791</b>	<b>263,105</b>	<b>263,105</b>
A48010	Interest	1,998	5,945	16,634	3,593	3,593	-1,715	-	3,593
<b>AHM</b>	<b>Miscellaneous .</b>	<b>1,998</b>	<b>5,945</b>	<b>16,634</b>	<b>3,593</b>	<b>3,593</b>	<b>1,715</b>	<b>-</b>	<b>3,593</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>73,381</b>	<b>172,742</b>	<b>255,426</b>	<b>165,673</b>	<b>165,673</b>	<b>194,076</b>	<b>263,105</b>	<b>266,698</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F257 Circuit Clerk Electronic Citation Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71150	Consultants	-	-	-	-	300,000	-	-	-
A71230	Software & Online Services	-	-	23,500	-	-	91,023	94,000	94,000
A79940	Miscell Contractual Services	-	-	-	150,000	150,000	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>23,500</b>	<b>150,000</b>	<b>450,000</b>	<b>91,023</b>	<b>94,000</b>	<b>94,000</b>
A84040	Computer System Software	-	-	-	-	-	-	906,000	906,000
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	-	-	-	<b>906,000</b>	<b>906,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	<b>23,500</b>	<b>150,000</b>	<b>450,000</b>	<b>91,023</b>	<b>1,000,000</b>	<b>1,000,000</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	2,283,256	1,955,000	1,955,000	2,077,187	122,187	6%
AHM Miscellaneous .	20,632	2,000	2,000	2,000	0	0%
<b>AH4X Total Revenue</b>	<b>2,303,888</b>	<b>1,957,000</b>	<b>1,957,000</b>	<b>2,079,187</b>	<b>122,187</b>	<b>6%</b>
AH7X Contractuals	1,842,000	1,955,500	1,955,500	2,077,187	121,687	6%
<b>AHEX Total Expenses</b>	<b>1,842,000</b>	<b>1,955,500</b>	<b>1,955,500</b>	<b>2,077,187</b>	<b>121,687</b>	<b>6%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$163,702. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$163,702. The FY2022 budget would result in a fund balance of \$163,702.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Recorder of Deeds F264 GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46930	GIS Fees	1,732,634	1,790,452	2,283,256	1,955,000	1,955,000	2,186,550	1,955,000	2,077,187
<b>A46X</b>	<b>Charges for Services</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>2,283,256</b>	<b>1,955,000</b>	<b>1,955,000</b>	<b>2,186,550</b>	<b>1,955,000</b>	<b>2,077,187</b>
A48010	Interest	4,731	2,527	20,632	2,000	2,000	-3,640	2,000	2,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>4,731</b>	<b>2,527</b>	<b>20,632</b>	<b>2,000</b>	<b>2,000</b>	<b>3,640</b>	<b>2,000</b>	<b>2,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,737,365</b>	<b>1,792,979</b>	<b>2,303,888</b>	<b>1,957,000</b>	<b>1,957,000</b>	<b>2,182,910</b>	<b>1,957,000</b>	<b>2,079,187</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Recorder of Deeds F264 GIS Automation Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	1,732,634	1,790,452	1,842,000	1,955,500	1,955,500	-	1,955,500	2,077,187
<b>AH7X</b>	<b>Contractuals</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,955,500</b>	<b>1,955,500</b>	<b>-</b>	<b>1,955,500</b>	<b>2,077,187</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>1,732,634</b>	<b>1,790,452</b>	<b>1,842,000</b>	<b>1,955,500</b>	<b>1,955,500</b>	<b>-</b>	<b>1,955,500</b>	<b>2,077,187</b>

## Law and Judicial Committee

# Law Library

**DEPARTMENT PURPOSE:** The William D. Block Memorial Law Library (WDBMLL) provides legal references, resources and services in support of the Lake County legal community and the citizens of Lake County. The WDBMLL assists patrons through best practice legal research, reference assistance and delivery. The WDBMLL provides legal, court forms, assistance with form completion, print and electronic resources, professional legal research, reference delivery and printing/fax services. The WDBMLL also houses the Center for Self-Representation, which is designed to help pro se litigants prepare and present their own cases.

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	307,545	375,000	375,000	375,000	0	0%
AHM Miscellaneous	15,041	20,800	20,800	20,800	0	0%
<b>AH4X Total Revenue</b>	<b>322,586</b>	<b>395,800</b>	<b>395,800</b>	<b>395,800</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	145,166	145,674	145,674	153,795	8,121	6%
AH6X Commodities	92,183	112,100	112,100	116,140	4,040	4%
AH74X Benefits	70,227	75,639	75,639	78,165	2,526	3%
AH7X Contractuals	114,541	70,924	70,924	78,170	7,246	10%
<b>AH6X Total Expenses</b>	<b>422,118</b>	<b>404,337</b>	<b>404,337</b>	<b>426,270</b>	<b>21,933</b>	<b>5%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$224,856. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$216,319. The FY2022 budget would result in a fund balance of \$185,849.

### ACCOMPLISHMENTS:

- ❖ Provided outstanding service to 8,700 patrons in person, on the telephone and email services.
- ❖ Working with Purchasing, the Patron Access online legal research contract was renewed for multiple years.
- ❖ The 19<sup>th</sup> Circuit and Law Library partners with Justice Corp personnel, who assist patrons with form and filing needs while continuing COVID-19 compliance and safety measures.
- ❖ WDBMLL maintained operations during the pandemic, offering remote library access and equipment to Lake County residents to participate in their zoom court calls.
- ❖ The Law Library serves as the main Zoom court call hub and assists patrons access remote court hearings.

### 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.
- ❖ Restore a normalized, fully open WDBMLL shop.
- ❖ The Law Library will strive to: 1) Partner with governmental and/or NFP stakeholders to provide resource and assistance programs at the WDBMLL and; 2) Continue to upgrade the Center for Self-Representation webpage to promote ease-of-use and comfortability; 3) Continue to upgrade the physical space of the law library to provide additional workspace for patrons and the needed privacy while reducing the noise level between Zoom stations; 4) Initiate plans for a Lawyer in the Library program at a Lake County public library enabling greater legal needs to the citizens of Lake County in an in-person and after-work setting.

**STAFFING SUMMARY:**

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	3	3	3
Part Time	0	0	0

Full-Time	Count
Administrative Assistant	2
Law Librarian	1
<b>TOTAL</b>	<b>3</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F252 Law Library

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	425,024	404,458	307,545	375,000	375,000	334,426	375,000	375,000
<b>A46X</b>	<b>Charges for Services</b>	<b>425,024</b>	<b>404,458</b>	<b>307,545</b>	<b>375,000</b>	<b>375,000</b>	<b>334,426</b>	<b>375,000</b>	<b>375,000</b>
A48010	Interest	664	2,387	5,414	800	800	-443	-	800
A49910	All Other Miscellaneous Revenue	21,825	21,797	9,627	20,000	20,000	3,083	20,000	20,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>22,489</b>	<b>24,184</b>	<b>15,041</b>	<b>20,800</b>	<b>20,800</b>	<b>2,640</b>	<b>20,000</b>	<b>20,800</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>447,513</b>	<b>428,642</b>	<b>322,586</b>	<b>395,800</b>	<b>395,800</b>	<b>337,065</b>	<b>395,000</b>	<b>395,800</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F252 Law Library

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	115,774	132,929	145,051	145,674	145,674	110,005	150,044	153,795
A51180	Special Pay	2	-	-	-	-	-	-	-
A51220	Vacation payout	6,108	1,003	-	-	-	647	-	-
A51240	Opt Out Premium	-	346	115	-	-	-	-	-
<b>AH5X Personnel</b>		<b>121,883</b>	<b>134,277</b>	<b>145,166</b>	<b>145,674</b>	<b>145,674</b>	<b>110,652</b>	<b>150,044</b>	<b>153,795</b>
A61010	Office Supplies	-	-	47	-	-	-	-	-
A61030	Books Manuals And Periodicals	121,015	110,700	92,136	112,000	112,000	73,804	116,040	116,040
A61040	Operational Supplies	30	64	-	100	100	-	100	100
<b>AH6X Commodities</b>		<b>121,045</b>	<b>110,763</b>	<b>92,183</b>	<b>112,100</b>	<b>112,100</b>	<b>73,804</b>	<b>116,140</b>	<b>116,140</b>
A74080	H/L/D Employee Benefits	38,154	42,451	47,169	50,641	50,641	42,424	54,604	54,604
A74100	Retirement Benefits/FICA	8,876	9,745	10,196	11,144	11,144	7,902	11,478	11,765
A74110	Retirement Benefits/IMRF	11,692	10,216	12,862	13,854	13,854	9,831	11,508	11,796
<b>AH74X Benefits</b>		<b>58,722</b>	<b>62,412</b>	<b>70,227</b>	<b>75,639</b>	<b>75,639</b>	<b>60,157</b>	<b>77,590</b>	<b>78,165</b>
A71220	Computer Services	16,073	25,273	27,392	29,000	29,000	18,763	33,559	33,559
A71230	Software & Online Services	2,653	4,506	2,760	2,700	2,700	2,815	5,515	5,515
A71810	Dues And Subscriptions	314	-	-	450	450	456	510	510
A71960	Data/Telecommunications	1,234	1,189	1,234	1,250	1,250	720	3,795	3,795
A72140	Unemployment Compensation	107	230	230	230	230	-	-	-
A72170	Liability And Work Comp Insurance	2,846	5,127	5,127	5,127	5,127	-	-	-
A72530	Equipment Rental	4,414	5,029	5,482	5,800	5,800	4,546	6,800	6,800
A72940	All Other Fees	-	-	1,488	-	-	-	-	-
A73195	Indirect Cost Allocations	57,000	46,300	26,829	26,367	26,367	-	26,829	27,991
A79920	Transfers Other Funds	67,000	67,000	44,000	-	-	-	-	-
<b>AH7X Contractuals</b>		<b>151,642</b>	<b>154,654</b>	<b>114,541</b>	<b>70,924</b>	<b>70,924</b>	<b>27,300</b>	<b>77,008</b>	<b>78,170</b>
<b>AH7X Total Expenses</b>		<b>453,291</b>	<b>462,107</b>	<b>422,118</b>	<b>404,337</b>	<b>404,337</b>	<b>271,914</b>	<b>420,782</b>	<b>426,270</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 \$0.392/gallon and \$0.467/gallon for diesel. In addition, a \$0.03/gallon underground storage charge and \$0.08/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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	23,774,064	22,417,113	22,417,113	24,105,868	1,688,755	8%
A45X Intergovernmental	471,551	755,100	755,100	788,900	33,800	4%
AHM Miscellaneous	415,113	276,000	276,000	276,000	0	0%
<b>AH4X Total Revenue</b>	<b>24,660,728</b>	<b>23,448,213</b>	<b>23,448,213</b>	<b>25,170,768</b>	<b>1,722,555</b>	<b>7%</b>
AH6X Commodities	1,232,369	782,900	2,218,308	2,241,900	1,459,000	186%
AH7X Contractuals	1,018,145	1,478,100	1,478,100	4,557,500	3,079,400	208%
AH8X Capital Expenditures	9,194,185	21,187,213	39,286,562	18,383,500	(2,803,713)	-13%
<b>AHEX Total Expenses</b>	<b>11,444,699</b>	<b>23,448,213</b>	<b>42,982,970</b>	<b>25,182,900</b>	<b>1,734,687</b>	<b>7%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F268 Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41230	Motor Fuel Tax Allotments	11,220,835	11,371,317	23,774,064	22,417,113	22,417,113	18,175,229	24,105,868	24,105,868
<b>A41X</b>	<b>Taxes</b>	<b>11,220,835</b>	<b>11,371,317</b>	<b>23,774,064</b>	<b>22,417,113</b>	<b>22,417,113</b>	<b>18,175,229</b>	<b>24,105,868</b>	<b>24,105,868</b>
A45400	Revenue From Other Government Bodies	449,324	278,772	-	-	-	-	-	-
A45410	DOT Signs and Markings Revenue	147,580	91,976	53,275	152,200	152,200	43,798	161,300	161,300
A45430	DOT Signal Maintenance Rev	478,273	197,621	418,276	602,900	602,900	333,554	627,600	627,600
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,075,177</b>	<b>568,369</b>	<b>471,551</b>	<b>755,100</b>	<b>755,100</b>	<b>377,352</b>	<b>788,900</b>	<b>788,900</b>
A48010	Interest	226,479	351,383	415,113	276,000	276,000	146,640	288,132	276,000
<b>AHM</b>	<b>Miscellaneous</b>	<b>226,479</b>	<b>351,383</b>	<b>415,113</b>	<b>276,000</b>	<b>276,000</b>	<b>146,640</b>	<b>288,132</b>	<b>276,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>12,522,491</b>	<b>12,291,068</b>	<b>24,660,728</b>	<b>23,448,213</b>	<b>23,448,213</b>	<b>18,699,221</b>	<b>25,182,900</b>	<b>25,170,768</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F268 Motor Fuel Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A65030	Highway Materials	1,398,188	1,372,339	1,232,369	782,900	2,218,308	1,857,908	2,241,900	2,241,900
<b>AH6X</b>	<b>Commodities</b>	<b>1,398,188</b>	<b>1,372,339</b>	<b>1,232,369</b>	<b>782,900</b>	<b>2,218,308</b>	<b>1,857,908</b>	<b>2,241,900</b>	<b>2,241,900</b>
A71910	Gas For Heating	-	-	-	-	-	95	-	-
A71920	Electricity	-	-	-	-	-	195	-	-
A79940	Miscell Contractual Services	887,058	982,156	1,018,145	1,478,100	1,478,100	682,591	4,557,500	4,557,500
<b>AH7X</b>	<b>Contractuals</b>	<b>887,058</b>	<b>982,156</b>	<b>1,018,145</b>	<b>1,478,100</b>	<b>1,478,100</b>	<b>682,880</b>	<b>4,557,500</b>	<b>4,557,500</b>
A85020	Roads & Road Constr & Maintenance	7,226,342	7,004,221	9,194,185	21,187,213	39,286,562	7,167,085	18,383,500	18,383,500
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>7,226,342</b>	<b>7,004,221</b>	<b>9,194,185</b>	<b>21,187,213</b>	<b>39,286,562</b>	<b>7,167,085</b>	<b>18,383,500</b>	<b>18,383,500</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>9,511,588</b>	<b>9,358,716</b>	<b>11,444,699</b>	<b>23,448,213</b>	<b>42,982,970</b>	<b>9,707,873</b>	<b>25,182,900</b>	<b>25,182,900</b>

## Motor Fuel Tax - County Option

**DEPARTMENT PURPOSE:** The County Option Motor Fuel Tax represents Lake County's 4 cent per gallon tax on motor fuel, passed by the County Board in FY2021 under the state granting authority in Public Act 101-0032. The funds collected from this tax shall be used by Lake County solely for operating, constructing, and improving public highways and waterways, and acquiring real property and rights-of-way for public highways and waterways within Lake County. The Transportation Improvement Program guides the selection of projects for funding, and projects are appropriated individually by the County Board.

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	0	0	0	10,031,426	10,031,426	0%
A45X Intergovernmental	0	0	0	368,000	368,000	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,399,426</b>	<b>10,399,426</b>	<b>0%</b>
AH8X Capital Expenditures	0	0	0	10,399,426	10,399,426	0%
<b>AH8X Total Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,399,426</b>	<b>10,399,426</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F288 County Option Motor Fuel

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41230	Motor Fuel Tax Allotments	-	-	-	-	-	-	10,031,426	10,031,426
<b>A41X</b>	<b>Taxes</b>	-	-	-	-	-	-	<b>10,031,426</b>	<b>10,031,426</b>
A45400	Revenue From Other Government Bodies	-	-	-	-	-	-	368,000	368,000
<b>A45X</b>	<b>Intergovernmental</b>	-	-	-	-	-	-	<b>368,000</b>	<b>368,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	-	-	-	-	-	<b>10,399,426</b>	<b>10,399,426</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F288 County Option Motor Fuel

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A85020	Roads & Road Constr & Maintenance	-	-	-	-	-	-	10,399,426	10,399,426
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	-	-	-	<b>10,399,426</b>	<b>10,399,426</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	-	-	-	-	<b>10,399,426</b>	<b>10,399,426</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	187,649	175,000	175,000	175,000	0	0%
AHM Miscellaneous	4,689	200	200	200	0	0%
<b>AH4X Total Revenue</b>	<b>192,337</b>	<b>175,200</b>	<b>175,200</b>	<b>175,200</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	160,000	175,000	175,000	175,000	0	0%
<b>AHEX Total Expenses</b>	<b>160,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$245,200. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$245,400. The FY2022 budget would result in a fund balance of \$245,600.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F255 Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	128,028	180,111	187,649	175,000	175,000	127,834	175,000	175,000
<b>A46X</b>	<b>Charges for Services</b>	<b>128,028</b>	<b>180,111</b>	<b>187,649</b>	<b>175,000</b>	<b>175,000</b>	<b>127,834</b>	<b>175,000</b>	<b>175,000</b>
A48010	Interest	486	1,667	4,689	200	200	-436	-	200
<b>AHM</b>	<b>Miscellaneous .</b>	<b>486</b>	<b>1,667</b>	<b>4,689</b>	<b>200</b>	<b>200</b>	<b>436</b>	<b>-</b>	<b>200</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>128,514</b>	<b>181,778</b>	<b>192,337</b>	<b>175,200</b>	<b>175,200</b>	<b>127,398</b>	<b>175,000</b>	<b>175,200</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F255 Neutral Site Custody Exchange Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79940	Miscell Contractual Services	159,999	160,000	160,000	175,000	175,000	83,280	175,000	175,000
<b>AH7X</b>	<b>Contractuals</b>	<b>159,999</b>	<b>160,000</b>	<b>160,000</b>	<b>175,000</b>	<b>175,000</b>	<b>83,280</b>	<b>175,000</b>	<b>175,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>159,999</b>	<b>160,000</b>	<b>160,000</b>	<b>175,000</b>	<b>175,000</b>	<b>83,280</b>	<b>175,000</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	2,160	5,000	5,000	2,500	(2,500)	-50%
<b>AH4X Total Revenue</b>	<b>2,160</b>	<b>5,000</b>	<b>5,000</b>	<b>2,500</b>	<b>(2,500)</b>	<b>-50%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$2,779. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$7,779. The FY2022 budget would result in a fund balance of \$10,279.
- ❖ There are no budgeted expenses as this fund is building fund balance to help support the ongoing cost of the Integrated Case Management System.
- ↓ The expected revenue for FY2022 has been adjusted to reflect historical actuals.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F265 PD Records Automation Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A46010	Fees	-	619	2,160	5,000	5,000	2,254	2,500	2,500
<b>A46X</b>	<b>Charges for Services</b>	-	<b>619</b>	<b>2,160</b>	<b>5,000</b>	<b>5,000</b>	<b>2,254</b>	<b>2,500</b>	<b>2,500</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	<b>619</b>	<b>2,160</b>	<b>5,000</b>	<b>5,000</b>	<b>2,254</b>	<b>2,500</b>	<b>2,500</b>

## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	1,289,667	1,440,000	1,440,000	1,460,750	20,750	1%
AHM Miscellaneous .	69,981	5,000	5,000	5,000	0	0%
<b>AH4X Total Revenue</b>	<b>1,359,649</b>	<b>1,445,000</b>	<b>1,445,000</b>	<b>1,465,750</b>	<b>20,750</b>	<b>1%</b>
AH6X Commodities	64,227	163,000	197,995	130,700	(32,300)	-20%
AH7X Contractuals	1,696,468	2,348,490	2,366,490	1,433,401	(915,089)	-39%
AH8X Capital Expenditures	105,395	195,000	195,000	175,011	(19,989)	-10%
<b>AH6X Total Expenses</b>	<b>1,866,090</b>	<b>2,706,490</b>	<b>2,759,485</b>	<b>1,739,112</b>	<b>(967,378)</b>	<b>-36%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$3,367,196. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$2,052,711. The FY2022 budget would result in a fund balance of \$ 1,779,349.
- ↓ \$1,100,000 decrease in 79920 – Transfers. Transfers to the General Fund has been adjusted based upon review of allowable uses.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F250 Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46755	GPS	3,000	1,200	1,654	2,000	2,000	2,150	2,750	2,750
A46761	Crime Victims Service Fee	34,797	38,895	32,811	33,000	33,000	26,312	33,000	33,000
A46763	Probation Services Operations	238,073	197,637	68,002	75,000	75,000	42,361	75,000	75,000
A46764	Probation Services - Order of Protections	3,417	3,268	1,491	-	-	923	-	-
A46765	Probation Service Fees	965,583	1,012,525	845,775	950,000	950,000	741,852	950,000	950,000
A46766	Probation - Pretrial	132,426	108,935	73,687	100,000	100,000	56,989	115,000	115,000
A46767	Probation - Conditional Discharge	183,889	197,715	166,455	160,000	160,000	119,709	160,000	160,000
A46768	Probation - Court Supervision	44,024	45,875	30,330	40,000	40,000	18,761	40,000	40,000
A46769	Probation - Conditional Supervision	83,014	84,967	69,463	80,000	80,000	52,176	85,000	85,000
<b>A46X</b>	<b>Charges for Services</b>	<b>1,688,224</b>	<b>1,691,017</b>	<b>1,289,667</b>	<b>1,440,000</b>	<b>1,440,000</b>	<b>1,061,232</b>	<b>1,460,750</b>	<b>1,460,750</b>
A48010	Interest	7,346	31,401	69,993	5,000	5,000	-7,016	-	5,000
A49910	All Other Miscellaneous Revenue	-	265	-12	-	-	20	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>7,346</b>	<b>31,666</b>	<b>69,981</b>	<b>5,000</b>	<b>5,000</b>	<b>6,996</b>	<b>-</b>	<b>5,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,695,570</b>	<b>1,722,683</b>	<b>1,359,649</b>	<b>1,445,000</b>	<b>1,445,000</b>	<b>1,054,236</b>	<b>1,460,750</b>	<b>1,465,750</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F250 Probation Services Fee .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A61010	Office Supplies	825	1,150	245	4,000	4,000	440	-	-
A61020	Computer Supplies	1,200	1,706	1,081	20,000	54,995	178	-	-
A61030	Books Manuals And Periodicals	-	-	2,079	2,000	2,000	2,202	4,000	4,000
A61040	Operational Supplies	23,556	20,341	19,407	25,000	25,000	10,131	14,700	14,700
A65020	Laboratory Supplies	63,748	87,621	32,162	90,000	90,000	25,558	90,000	90,000
A65090	Gasoline	18,863	16,493	9,252	22,000	22,000	4,671	22,000	22,000
<b>AH6X</b>	<b>Commodities</b>	<b>108,190</b>	<b>127,311</b>	<b>64,227</b>	<b>163,000</b>	<b>197,995</b>	<b>43,180</b>	<b>130,700</b>	<b>130,700</b>
A71220	Computer Services	41,116	65,602	53,069	90,000	99,000	59,294	128,000	128,000
A71230	Software & Online Services	57,452	67,763	58,655	97,000	97,000	83,702	110,396	110,396
A71450	Mileage Reimbursement	343	319	14	1,000	1,000	-	1,000	1,000
A71500	Trips And Training	68,170	73,859	62,034	110,000	119,000	38,858	105,900	105,900
A71530	Programs and Services	-	-	-	-	-	-	95,500	95,500
A71810	Dues And Subscriptions	1,217	2,487	770	2,490	2,490	956	2,750	2,750
A71950	Cellular Phones	23,382	27,121	29,413	30,000	30,000	16,151	22,355	22,355
A72040	Adult Residential Treatment	126,586	67,669	236,038	300,000	300,000	46,059	440,000	440,000
A72210	Motor Vehicle Maintenance & Repairs	11,289	19,394	18,851	18,000	18,000	10,049	18,000	18,000
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	-	2,000	2,000
A72280	Equipment Maintenance	860	1,339	492	2,000	2,000	858	-	-
A72940	All Other Fees	79,169	80,431	48,080	138,000	138,000	27,784	138,000	138,000
A79920	Transfers Other Funds	863,542	1,100,000	1,100,000	1,100,000	1,100,000	-	-	-
A79940	Miscell Contractual Services	71,217	3,480	89,052	460,000	460,000	56,227	369,500	369,500
<b>AH7X</b>	<b>Contractuals</b>	<b>1,344,343</b>	<b>1,509,466</b>	<b>1,696,468</b>	<b>2,348,490</b>	<b>2,366,490</b>	<b>339,938</b>	<b>1,433,401</b>	<b>1,433,401</b>
A83010	Motor Vehicles	44,318	22,148	79,580	90,000	90,000	-	70,011	70,011
A84030	Computer Equipment	66,176	34,480	25,815	100,000	100,000	3,177	100,000	100,000
A84060	Furniture And Office Equipment	12,129	2,208	-	5,000	5,000	2,019	5,000	5,000
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>122,623</b>	<b>58,836</b>	<b>105,395</b>	<b>195,000</b>	<b>195,000</b>	<b>5,195</b>	<b>175,011</b>	<b>175,011</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>1,575,156</b>	<b>1,695,614</b>	<b>1,866,090</b>	<b>2,706,490</b>	<b>2,759,485</b>	<b>388,313</b>	<b>1,739,112</b>	<b>1,739,112</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	1,607,947	1,275,000	1,275,000	1,275,000	0	0%
AHM Miscellaneous	44,053	3,715	3,715	3,715	0	0%
<b>AH4X Total Revenue</b>	<b>1,652,000</b>	<b>1,278,715</b>	<b>1,278,715</b>	<b>1,278,715</b>	<b>0</b>	<b>0%</b>
AH5X Personnel	720,402	753,909	753,909	838,879	84,970	11%
AH6X Commodities	146	4,000	4,000	4,000	0	0%
AH74X Benefits	313,278	340,865	340,865	370,704	29,839	9%
AH7X Contractuals	362,901	410,948	410,948	429,212	18,264	4%
AH8X Capital Expenditures	0	27,000	27,000	27,000	0	0%
<b>AH8X Total Expenses</b>	<b>1,396,726</b>	<b>1,536,722</b>	<b>1,536,722</b>	<b>1,669,795</b>	<b>133,073</b>	<b>9%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$2,664,902. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$2,406,895. The FY2022 budget would result in a fund balance of \$2,015,815.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	12	14	14
Part Time	1	0	0

Full-Time	Count
Administrative Assistant	6
Admin Research Specialist	4
Deputy Recorder	1
Services & Support Systems Tech	2
Manager Services & Support	1
<b>TOTAL</b>	<b>14</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Recorder of Deeds F260 Recorder Automation .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	1,227,443	1,261,766	1,607,947	1,275,000	1,275,000	1,540,036	1,275,000	1,275,000
<b>A46X</b>	<b>Charges for Services</b>	<b>1,227,443</b>	<b>1,261,766</b>	<b>1,607,947</b>	<b>1,275,000</b>	<b>1,275,000</b>	<b>1,540,036</b>	<b>1,275,000</b>	<b>1,275,000</b>
A48010	Interest	6,305	17,856	44,053	3,715	3,715	-4,431	3,715	3,715
<b>AHM</b>	<b>Miscellaneous .</b>	<b>6,305</b>	<b>17,856</b>	<b>44,053</b>	<b>3,715</b>	<b>3,715</b>	<b>4,431</b>	<b>3,715</b>	<b>3,715</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,233,747</b>	<b>1,279,622</b>	<b>1,652,000</b>	<b>1,278,715</b>	<b>1,278,715</b>	<b>1,535,604</b>	<b>1,278,715</b>	<b>1,278,715</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Recorder of Deeds F260 Recorder Automation .

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	555,253	606,125	713,497	745,909	745,909	630,105	802,861	822,933
A51140	Overtime Salaries And Wages	3,363	7,340	3,894	-	-	5,986	8,240	8,446
A51200	Temporary PT Salaries/Wages	5,438	4,824	2,111	8,000	8,000	5,358	6,000	6,000
A51210	Performance Appraisals	187	-	-	-	-	2,090	-	-
A51240	Opt Out Premium	-	-	900	-	-	1,235	1,500	1,500
<b>AH5X</b>	<b>Personnel</b>	<b>564,241</b>	<b>618,289</b>	<b>720,402</b>	<b>753,909</b>	<b>753,909</b>	<b>644,774</b>	<b>818,601</b>	<b>838,879</b>
A61040	Operational Supplies	6,738	1,191	146	4,000	4,000	1,883	4,000	4,000
<b>AH6X</b>	<b>Commodities</b>	<b>6,738</b>	<b>1,191</b>	<b>146</b>	<b>4,000</b>	<b>4,000</b>	<b>1,883</b>	<b>4,000</b>	<b>4,000</b>
A74080	H/L/D Employee Benefits	152,440	170,349	196,841	209,287	209,287	190,424	242,560	242,560
A74100	Retirement Benefits/FICA	41,069	44,756	51,232	60,642	60,642	46,356	62,664	64,231
A74110	Retirement Benefits/IMRF	53,486	46,408	65,205	70,936	70,936	57,161	62,354	63,913
<b>AH74X</b>	<b>Benefits</b>	<b>246,996</b>	<b>261,513</b>	<b>313,278</b>	<b>340,865</b>	<b>340,865</b>	<b>293,940</b>	<b>367,578</b>	<b>370,704</b>
A71220	Computer Services	171,722	103,942	190,505	240,000	240,000	167,232	240,000	240,000
A71230	Software & Online Services	-	-	60	-	-	-	-	-
A72280	Equipment Maintenance	-	214	14,260	214	214	-	214	214
A72520	Record Storage	-	-	2,639	-	-	-	-	-
A72830	Printing Services	-	-	795	-	-	-	-	-
A72840	Temporary Employment Services	33,500	33,500	36,000	33,500	33,500	37,000	37,000	37,000
A73195	Indirect Cost Allocations	36,887	32,779	118,259	135,009	135,009	-	135,009	149,774
A79950	All Other Miscellaneous	998	2,224	384	2,224	2,224	315	2,224	2,224
<b>AH7X</b>	<b>Contractuals</b>	<b>243,107</b>	<b>172,660</b>	<b>362,901</b>	<b>410,948</b>	<b>410,948</b>	<b>204,546</b>	<b>414,447</b>	<b>429,212</b>
A84030	Computer Equipment	414	26,936	-	27,000	27,000	-	27,000	27,000
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>414</b>	<b>26,936</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>27,000</b>	<b>27,000</b>
<b>AH8X</b>	<b>Total Expenses</b>	<b>1,061,496</b>	<b>1,080,590</b>	<b>1,396,726</b>	<b>1,536,722</b>	<b>1,536,722</b>	<b>1,145,143</b>	<b>1,631,626</b>	<b>1,669,795</b>



## Public Works, Planning & Transportation Committee

# RTA 1/4% Sales Tax for Transportation

**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 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	29,640,709	31,000,000	31,000,000	34,913,743	3,913,743	13%
A45X Intergovernmental	5,200,440	886,800	11,645,900	2,069,800	1,183,000	133%
AHM Miscellaneous	1,482,182	236,234	236,234	236,234	0	0%
<b>AH4X Total Revenue</b>	<b>36,323,331</b>	<b>32,123,034</b>	<b>42,882,134</b>	<b>37,219,777</b>	<b>5,096,743</b>	<b>16%</b>
AH7X Contractuals	9,562,638	10,554,819	10,554,819	11,609,316	1,054,497	10%
AH8X Capital Expenditures	27,985,819	21,568,215	116,883,798	26,461,313	4,893,098	23%
<b>AHEX Total Expenses</b>	<b>37,548,457</b>	<b>32,123,034</b>	<b>127,438,617</b>	<b>38,070,629</b>	<b>5,947,595</b>	<b>19%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F269 Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41170	1/4% Supplemental Sales Tax	31,583,946	30,541,184	29,640,709	31,000,000	31,000,000	20,530,418	34,913,743	34,913,743
<b>A41X</b>	<b>Taxes</b>	<b>31,583,946</b>	<b>30,541,184</b>	<b>29,640,709</b>	<b>31,000,000</b>	<b>31,000,000</b>	<b>20,530,418</b>	<b>34,913,743</b>	<b>34,913,743</b>
A45400	Revenue From Other Government Bodies	2,647,607	2,517,873	5,200,440	886,800	11,645,900	4,767,404	2,069,800	2,069,800
<b>A45X</b>	<b>Intergovernmental</b>	<b>2,647,607</b>	<b>2,517,873</b>	<b>5,200,440</b>	<b>886,800</b>	<b>11,645,900</b>	<b>4,767,404</b>	<b>2,069,800</b>	<b>2,069,800</b>
A48010	Interest	263,303	655,353	1,482,182	236,234	236,234	-137,840	236,234	236,234
<b>AHM</b>	<b>Miscellaneous .</b>	<b>263,303</b>	<b>655,353</b>	<b>1,482,182</b>	<b>236,234</b>	<b>236,234</b>	<b>137,840</b>	<b>236,234</b>	<b>236,234</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>34,494,856</b>	<b>33,714,410</b>	<b>36,323,331</b>	<b>32,123,034</b>	<b>42,882,134</b>	<b>25,159,982</b>	<b>37,219,777</b>	<b>37,219,777</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F269 Sales Tax for Transportation & Public Safety

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71150	Consultants	37,563	7,815	14,076	152,900	152,900	106,342	159,000	159,000
A71920	Electricity	-	-	-	-	-	95	-	-
A79920	Transfers Other Funds	5,290,884	9,672,034	9,548,562	10,401,919	10,401,919	8,719,850	9,141,664	9,992,516
A79940	Miscell Contractual Services	-	-	-	-	-	-	1,457,800	1,457,800
<b>AH7X Contractuals</b>		<b>5,328,447</b>	<b>9,679,849</b>	<b>9,562,638</b>	<b>10,554,819</b>	<b>10,554,819</b>	<b>8,826,288</b>	<b>10,758,464</b>	<b>11,609,316</b>
A85020	Roads & Road Constr & Maintenance	22,952,320	30,341,125	27,985,819	21,568,215	116,883,798	24,613,810	26,461,313	26,461,313
<b>AH8X Capital Expenditures</b>		<b>22,952,320</b>	<b>30,341,125</b>	<b>27,985,819</b>	<b>21,568,215</b>	<b>116,883,798</b>	<b>24,613,810</b>	<b>26,461,313</b>	<b>26,461,313</b>
<b>AH8X Total Expenses</b>		<b>28,280,766</b>	<b>40,020,974</b>	<b>37,548,457</b>	<b>32,123,034</b>	<b>127,438,617</b>	<b>33,440,098</b>	<b>37,219,777</b>	<b>38,070,629</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 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>AH6X 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>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$1,570,388. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$1,572,023. The FY2022 budget results in a fund balance of \$1,573,658.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F270 Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46850	All Other Charges For Services	252,827	219,703	211,434	200,000	200,000	169,191	200,000	200,000
<b>A46X</b>	<b>Charges for Services</b>	<b>252,827</b>	<b>219,703</b>	<b>211,434</b>	<b>200,000</b>	<b>200,000</b>	<b>169,191</b>	<b>200,000</b>	<b>200,000</b>
A48010	Interest	3,998	11,427	26,140	1,635	1,635	-2,489	-	1,635
<b>AHM</b>	<b>Miscellaneous .</b>	<b>3,998</b>	<b>11,427</b>	<b>26,140</b>	<b>1,635</b>	<b>1,635</b>	<b>2,489</b>	<b>-</b>	<b>1,635</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>256,825</b>	<b>231,130</b>	<b>237,574</b>	<b>201,635</b>	<b>201,635</b>	<b>166,702</b>	<b>200,000</b>	<b>201,635</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F270 Solid Waste Management Tax

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	200,000	150,000	-	-	-	-	-	-
A79970	Transfers Agency Funds	-	-	194,820	200,000	200,000	169,191	200,000	200,000
<b>AH7X</b>	<b>Contractuals</b>	<b>200,000</b>	<b>150,000</b>	<b>194,820</b>	<b>200,000</b>	<b>200,000</b>	<b>169,191</b>	<b>200,000</b>	<b>200,000</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>200,000</b>	<b>150,000</b>	<b>194,820</b>	<b>200,000</b>	<b>200,000</b>	<b>169,191</b>	<b>200,000</b>	<b>200,000</b>

## State's Attorney's Records Automation

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

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	14,225	30,000	30,000	12,000	(18,000)	-60%
AHM Miscellaneous .	6,659	2,000	2,000	2,000	0	0%
<b>AH4X Total Revenue</b>	<b>20,884</b>	<b>32,000</b>	<b>32,000</b>	<b>14,000</b>	<b>(18,000)</b>	<b>-56%</b>
AH6X Commodities	0	15,000	15,000	20,000	5,000	33%
AH7X Contractuals	4,995	20,000	20,000	55,000	35,000	175%
AH8X Capital Expenditures	0	0	0	200,000	200,000	0%
<b>AHEX Total Expenses</b>	<b>4,995</b>	<b>35,000</b>	<b>35,000</b>	<b>275,000</b>	<b>240,000</b>	<b>686%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$405,177. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$402,177. The FY2022 budget would result in a fund balance of \$141,177.
- ↓ Revenues are projected to decrease in response to current activity.
- ↑ Expenses increased largely due to anticipated commodity and contractual costs for the integrated case management system for judicial agencies.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46255	STAA - States Attorney Automation	46,376	38,684	14,225	30,000	30,000	9,110	12,000	12,000
<b>A46X</b>	<b>Charges for Services</b>	<b>46,376</b>	<b>38,684</b>	<b>14,225</b>	<b>30,000</b>	<b>30,000</b>	<b>9,110</b>	<b>12,000</b>	<b>12,000</b>
A48010	Interest	948	2,802	6,659	2,000	2,000	-639	500	2,000
<b>AHM</b>	<b>Miscellaneous .</b>	<b>948</b>	<b>2,802</b>	<b>6,659</b>	<b>2,000</b>	<b>2,000</b>	<b>639</b>	<b>500</b>	<b>2,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>47,323</b>	<b>41,486</b>	<b>20,884</b>	<b>32,000</b>	<b>32,000</b>	<b>8,471</b>	<b>12,500</b>	<b>14,000</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F263 State's Attorney Records Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A65180	Miscellaneous Commodities	-	-	-	15,000	15,000	-	20,000	20,000
<b>AH6X</b>	<b>Commodities</b>	-	-	-	<b>15,000</b>	<b>15,000</b>	-	<b>20,000</b>	<b>20,000</b>
A71230	Software & Online Services	-	-	-	-	-	-	5,000	5,000
A79950	All Other Miscellaneous	-	4,995	4,995	20,000	20,000	-	50,000	50,000
<b>AH7X</b>	<b>Contractuals</b>	-	<b>4,995</b>	<b>4,995</b>	<b>20,000</b>	<b>20,000</b>	-	<b>55,000</b>	<b>55,000</b>
A84040	Computer System Software	-	-	-	-	-	-	200,000	200,000
<b>AH8X</b>	<b>Capital Expenditures</b>	-	-	-	-	-	-	<b>200,000</b>	<b>200,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	-	<b>4,995</b>	<b>4,995</b>	<b>35,000</b>	<b>35,000</b>	-	<b>275,000</b>	<b>275,000</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	25,180	28,285	28,285	25,180	(3,105)	-11%
AHM Miscellaneous	87,440	76,517	76,517	87,440	10,923	14%
<b>AH4X Total Revenue</b>	<b>112,620</b>	<b>104,802</b>	<b>104,802</b>	<b>112,620</b>	<b>7,818</b>	<b>7%</b>
AH7X Contractuals	84,719	157,545	223,545	192,185	34,640	22%
<b>AHEX Total Expenses</b>	<b>84,719</b>	<b>157,545</b>	<b>223,545</b>	<b>192,185</b>	<b>34,640</b>	<b>22%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$795,038. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$676,295. The FY2022 budget would result in a fund balance of \$596,730.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Treasurer F266 Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41140	Proceeds Of Tax Sales	21,850	24,360	25,180	24,360	24,360	9,758	25,180	25,180
A41150	Tax Sale/Redemption P I & Cost	-	3,925	-	3,925	3,925	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>21,850</b>	<b>28,285</b>	<b>25,180</b>	<b>28,285</b>	<b>28,285</b>	<b>9,758</b>	<b>25,180</b>	<b>25,180</b>
A48010	Interest	2,213	6,101	12,360	7,588	7,588	-1,154	12,360	12,360
A49910	All Other Miscellaneous Revenue	74,802	68,929	75,080	68,929	68,929	82,898	75,080	75,080
<b>AHM</b>	<b>Miscellaneous .</b>	<b>77,015</b>	<b>75,030</b>	<b>87,440</b>	<b>76,517</b>	<b>76,517</b>	<b>81,744</b>	<b>87,440</b>	<b>87,440</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>98,865</b>	<b>103,315</b>	<b>112,620</b>	<b>104,802</b>	<b>104,802</b>	<b>91,503</b>	<b>112,620</b>	<b>112,620</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Treasurer F266 Tax Sale Automation Fee

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71230	Software & Online Services	23,391	36,334	57,633	36,334	36,334	68,964	38,150	38,150
A72840	Temporary Employment Services	-	1,422	-	1,422	1,422	-	-	-
A79920	Transfers Other Funds	26,800	26,800	26,800	106,035	106,035	-26,800	109,035	109,035
A79940	Miscell Contractual Services	14,266	13,754	286	13,754	79,754	-	45,000	45,000
<b>AH7X Contractuals</b>		<b>64,457</b>	<b>78,310</b>	<b>84,719</b>	<b>157,545</b>	<b>223,545</b>	<b>42,164</b>	<b>192,185</b>	<b>192,185</b>
<b>AHEX Total Expenses</b>		<b>64,457</b>	<b>78,310</b>	<b>84,719</b>	<b>157,545</b>	<b>223,545</b>	<b>42,164</b>	<b>192,185</b>	<b>192,185</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A43X Fines and Forfeitures	47,791	31,200	31,200	40,000	8,800	28%
<b>AH4X Total Revenue</b>	<b>47,791</b>	<b>31,200</b>	<b>31,200</b>	<b>40,000</b>	<b>8,800</b>	<b>28%</b>
AH7X Contractuals	42,168	55,000	55,000	55,000	0	0%
AH8X Capital Expenditures	12,712	0	0	9,657	9,657	0%
<b>AHEX Total Expenses</b>	<b>54,880</b>	<b>55,000</b>	<b>55,000</b>	<b>64,657</b>	<b>9,657</b>	<b>18%</b>

### BUDGET HIGHLIGHTS:

- ❖ The unaudited fund balance as of November 30, 2020 was \$173,805. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$150,005. The FY2022 budget would result in a fund balance of \$125,348.
- ↑ Revenue is increased based upon historical performance.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F253 Transportation Safety Highway Hire-back Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A43040	Traffic Fees	20,851	49,530	47,791	31,200	31,200	63,705	40,000	40,000
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>20,851</b>	<b>49,530</b>	<b>47,791</b>	<b>31,200</b>	<b>31,200</b>	<b>63,705</b>	<b>40,000</b>	<b>40,000</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>20,851</b>	<b>49,530</b>	<b>47,791</b>	<b>31,200</b>	<b>31,200</b>	<b>63,705</b>	<b>40,000</b>	<b>40,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F253 Transportation Safety Highway Hire-back Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	60,000	-	42,168	55,000	55,000	-	55,000	55,000
<b>AH7X</b>	<b>Contractuals</b>	<b>60,000</b>	<b>-</b>	<b>42,168</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>55,000</b>	<b>55,000</b>
A84020	Radios & Electronic Equipment	31,818	17,390	12,712	-	-	-	9,657	9,657
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>31,818</b>	<b>17,390</b>	<b>12,712</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,657</b>	<b>9,657</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>91,818</b>	<b>17,390</b>	<b>54,880</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>64,657</b>	<b>64,657</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.

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	509,409	727,078	727,078	629,809	(97,269)	-13%
A46X Charges for Services	75	6,450	6,450	0	(6,450)	-100%
<b>AH4X Total Revenue</b>	<b>509,484</b>	<b>733,528</b>	<b>733,528</b>	<b>629,809</b>	<b>(103,719)</b>	<b>-14%</b>
AH7X Contractuals	606,293	646,892	1,547,576	509,409	(137,483)	-21%
<b>AHEX Total Expenses</b>	<b>606,293</b>	<b>646,892</b>	<b>1,547,576</b>	<b>509,409</b>	<b>(137,483)</b>	<b>-21%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$1,738,400. Based upon the FY2021 adopted budget, the fund balance as of November 30, 2021 will be \$924,352. The FY2022 budget would result in a fund balance of \$1,044,752.



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F767 Video Gaming

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41195	Video Gaming .	-	-	509,409	727,078	727,078	524,841	502,559	629,809
<b>A41X</b>	<b>Taxes</b>	-	-	<b>509,409</b>	<b>727,078</b>	<b>727,078</b>	<b>524,841</b>	<b>502,559</b>	<b>629,809</b>
A46010	Fees	-	-	75	6,450	6,450	-	-	-
<b>A46X</b>	<b>Charges for Services</b>	-	-	<b>75</b>	<b>6,450</b>	<b>6,450</b>	-	-	-
<b>AH4X</b>	<b>Total Revenue</b>	-	-	<b>509,484</b>	<b>733,528</b>	<b>733,528</b>	<b>524,841</b>	<b>502,559</b>	<b>629,809</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F767 Video Gaming

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79920	Transfers Other Funds	-	-	32,700	33,632	33,632	-	35,000	35,000
A79935	Services Related to Gaming Revenue	-	-	546,352	613,260	1,513,944	363,134	467,559	474,409
A79940	Miscell Contractual Services	-	-	27,241	-	-	15,345	-	-
<b>AH7X</b>	<b>Contractuals</b>	-	-	<b>606,293</b>	<b>646,892</b>	<b>1,547,576</b>	<b>378,479</b>	<b>502,559</b>	<b>509,409</b>
<b>AHEX</b>	<b>Total Expenses</b>	-	-	<b>606,293</b>	<b>646,892</b>	<b>1,547,576</b>	<b>378,479</b>	<b>502,559</b>	<b>509,409</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A46X Charges for Services	61,613	78,862	78,862	61,613	(17,249)	-22%
AHM Miscellaneous .	2,054	1,076	1,076	1,076	0	0%
<b>AH4X Total Revenue</b>	<b>63,666</b>	<b>79,937</b>	<b>79,937</b>	<b>62,689</b>	<b>(17,248)</b>	<b>-22%</b>
AH5X Personnel	41,110	37,520	37,520	41,069	3,549	9%
AH74X Benefits .	27,194	28,795	28,795	30,991	2,196	8%
AH7X Contractuals	6,769	6,731	6,731	7,302	571	8%
<b>AH7X Total Expenses</b>	<b>75,073</b>	<b>73,046</b>	<b>73,046</b>	<b>79,362</b>	<b>6,316</b>	<b>9%</b>

### BUDGET HIGHLIGHTS:

- ❖ The fund balance as of November 30, 2020 was \$107,808. Based upon the FY2021 modified budget, the fund balance as of November 30, 2021 will be \$114,699. The FY2022 budget would result in a fund balance of \$98,026.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	1	1	1
Part Time	0	0	0

Full-Time	Count
Administrative Assistant	1
<b>TOTAL</b>	<b>1</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

County Clerk F262 Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A46010	Fees	73,548	78,862	61,613	78,862	78,862	65,260	61,613	61,613
<b>A46X</b>	<b>Charges for Services</b>	<b>73,548</b>	<b>78,862</b>	<b>61,613</b>	<b>78,862</b>	<b>78,862</b>	<b>65,260</b>	<b>61,613</b>	<b>61,613</b>
A48010	Interest	285	909	2,054	1,076	1,076	-191	2,054	1,076
<b>AHM</b>	<b>Miscellaneous .</b>	<b>285</b>	<b>909</b>	<b>2,054</b>	<b>1,076</b>	<b>1,076</b>	<b>191</b>	<b>2,054</b>	<b>1,076</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>73,833</b>	<b>79,771</b>	<b>63,666</b>	<b>79,937</b>	<b>79,937</b>	<b>65,068</b>	<b>63,667</b>	<b>62,689</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

County Clerk F262 Vital Records Automation

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	34,940	35,798	38,309	37,150	37,150	30,387	39,140	40,119
A51140	Overtime Salaries And Wages	835	370	2,801	370	370	507	927	950
<b>AH5X</b>	<b>Personnel</b>	<b>35,775</b>	<b>36,167</b>	<b>41,110</b>	<b>37,520</b>	<b>37,520</b>	<b>30,894</b>	<b>40,067</b>	<b>41,069</b>
A74080	H/L/D Employee Benefits	21,273	21,848	21,800	22,420	22,420	20,110	24,657	24,657
A74100	Retirement Benefits/FICA	2,119	2,083	2,379	2,842	2,842	1,713	3,090	3,167
A74110	Retirement Benefits/IMRF	2,796	2,178	3,015	3,533	3,533	2,132	3,090	3,167
<b>AH74X</b>	<b>Benefits</b>	<b>26,188</b>	<b>26,108</b>	<b>27,194</b>	<b>28,795</b>	<b>28,795</b>	<b>23,956</b>	<b>30,837</b>	<b>30,991</b>
A71450	Mileage Reimbursement	129	7	-	7	7	-	-	-
A73195	Indirect Cost Allocations	1,744	1,744	6,769	6,724	6,724	-	6,769	7,302
<b>AH7X</b>	<b>Contractuals</b>	<b>1,873</b>	<b>1,751</b>	<b>6,769</b>	<b>6,731</b>	<b>6,731</b>	<b>-</b>	<b>6,769</b>	<b>7,302</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>63,836</b>	<b>64,026</b>	<b>75,073</b>	<b>73,046</b>	<b>73,046</b>	<b>54,850</b>	<b>77,673</b>	<b>79,362</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A45X Intergovernmental	5,907,435	6,647,407	8,221,982	5,200,361	(1,447,046)	-22%
A49X Transfers	37,945	260,000	260,000	260,000	0	0%
AHM Miscellaneous	50,862	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>5,996,242</b>	<b>6,907,407</b>	<b>8,481,982</b>	<b>5,460,361</b>	<b>(1,447,046)</b>	<b>-21%</b>
AH5X Personnel	1,696,001	2,163,418	2,163,418	2,102,161	(61,257)	-3%
AH6X Commodities	12,332	10,200	10,200	11,950	1,750	17%
AH74X Benefits	640,263	864,049	864,049	805,200	(58,849)	-7%
AH7X Contractuals	3,775,732	3,836,148	5,410,724	2,679,646	(1,156,502)	-30%
AH8X Capital Expenditures	26,375	33,592	33,592	0	(33,592)	-100%
<b>AH6X Total Expenses</b>	<b>6,150,704</b>	<b>6,907,407</b>	<b>8,481,983</b>	<b>5,598,957</b>	<b>(1,308,450)</b>	<b>-19%</b>

### BUDGET HIGHLIGHTS:

- ↓ The revenue budget includes a \$1.4M decrease in the State Grants (45333). As a result, expenses throughout the department have been reduced accordingly for FY2022.
- ❖ The revenue budget also includes a continuation of the \$260,000 for summer youth programming from Lake County in Transfers from Other Funds (49920).
- ↓ In response to the decrease in funding, the department will be holding some positions vacant.
- ↑ Miscellaneous Commodities (65180) increased slightly for participant support purchases, including Chromebooks and other items as needed.

### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	28	28	28
Part Time	2	2	2

Full-Time	Count
Admin Asst	1
Business Analyst	2
Business Manager	1
Business Services Manager	1
Career Specialist	7
Coordinator - Workforce Board	1
Project Lead	5
Director Workforce Development	1
Employment Specialist	4
Info Compliance Specialist	1
Job Center Supervisor	1
Program Director	1
Program Manager	1
Receptionist	1
<b>TOTAL</b>	<b>28</b>

#### PERFORMANCE INFORMATION:

Measurement	PY2017 Actual	PY2018 Actual	PY2019 Actual	PY2020 Actual	PY2021 Target
<b>WIOA Adult Workers</b>					
Enrollments	292	239	207	245	160
Enrollments as Percent of Goal	94%	120%	104%	93%	
Program Completers	103	109	126	73	
Entered Employment	76	80	77	44	
Entered Employment as Percent of Program Completers	69%	73%	61%	60%	
Average Wage	\$15.12	\$17.96	\$20.16	\$27.27	
<b>WIOA Dislocated Workers</b>					
Enrollments	172	234	260	319	212
Enrollments as Percent of Goal	86%	106%	130%	108%	
Program Completers	124	144	177	159	
Entered Employment	94	109	100	106	
Entered Employment as Percent of Program Completers	78%	76%	56%	67%	
Average Wage	\$33.51	\$34.39	\$31.67	\$34.74	
<b>WIOA Youth Workers</b>					
Enrollments	298	247	179	209	145
Enrollments as Percent of Goal	101%	103%	90%	90%	
Program Completers	154	127	94	53	
Entered Employment	89	54	35	26	
Attained High School Diploma	30	29	14		
Attending Post-Secondary	2	8	2		
Reserves/Armed Forces	0	1	0		
Average Wage	\$9.93	\$12.43	\$14.32	\$14.51	

- ❖ 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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45330	Grants - Other	-	19,517	29,635	-	48,169	7,265	-	-
A45333	Grants - State	5,393,642	5,504,303	5,877,053	6,647,407	8,173,813	4,654,825	5,200,361	5,200,361
A45335	Grants - Nonprofit	-	7,867	748	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>5,393,642</b>	<b>5,531,688</b>	<b>5,907,435</b>	<b>6,647,407</b>	<b>8,221,982</b>	<b>4,662,090</b>	<b>5,200,361</b>	<b>5,200,361</b>
A49920	Transfers From Other Funds	218,128	260,000	37,945	260,000	260,000	-	260,000	260,000
<b>A49X</b>	<b>Transfers</b>	<b>218,128</b>	<b>260,000</b>	<b>37,945</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	156	120	-	-	-	-	-	-
A49910	All Other Miscellaneous Revenue	47,044	28,129	50,862	-	-	55,393	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>47,200</b>	<b>28,249</b>	<b>50,862</b>	<b>-</b>	<b>-</b>	<b>55,393</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,658,970</b>	<b>5,819,936</b>	<b>5,996,242</b>	<b>6,907,407</b>	<b>8,481,982</b>	<b>4,717,483</b>	<b>5,460,361</b>	<b>5,460,361</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	1,346,562	1,386,926	1,497,653	1,736,394	1,736,394	1,244,696	1,675,598	1,717,489
A51120	Permanent PT Salaries/Wages	112,746	171,052	184,636	184,000	184,000	172,468	138,194	141,648
A51130	Payroll Accrual Year End	-35,070	2,011	8,033	-	-	-	-	-
A51140	Overtime Salaries And Wages	1,825	3,689	261	-	-	282	-	-
A51200	Temporary PT Salaries/Wages	197,949	208,023	-	241,524	241,524	55,052	241,524	241,524
A51220	Vacation payout	-	-	2,534	-	-	-	-	-
A51240	Opt Out Premium	1,558	1,500	2,885	1,500	1,500	2,827	1,500	1,500
<b>AH5X Personnel</b>		<b>1,625,570</b>	<b>1,773,200</b>	<b>1,696,001</b>	<b>2,163,418</b>	<b>2,163,418</b>	<b>1,475,325</b>	<b>2,056,816</b>	<b>2,102,161</b>
A61010	Office Supplies	4,642	4,606	2,182	4,000	4,000	1,068	3,000	3,000
A61020	Computer Supplies	10	-	1,909	-	-	57	-	-
A61030	Books Manuals And Periodicals	-	-	92	-	-	-	-	-
A61040	Operational Supplies	4,226	3,871	3,917	5,000	5,000	606	4,000	4,000
A61080	Food and Provisions	-	-	-	1,200	1,200	-	1,200	1,200
A65180	Miscellaneous Commodities	-	866	4,232	-	-	6,670	3,750	3,750
<b>AH6X Commodities</b>		<b>8,878</b>	<b>9,342</b>	<b>12,332</b>	<b>10,200</b>	<b>10,200</b>	<b>8,401</b>	<b>11,950</b>	<b>11,950</b>
A74080	H/L/D Employee Benefits	316,091	357,945	379,842	547,606	547,606	346,225	521,885	521,885
A74100	Retirement Benefits/FICA	118,673	129,433	123,598	151,311	151,311	106,922	147,886	151,582
A74110	Retirement Benefits/IMRF	125,007	105,147	136,822	165,132	165,132	111,436	128,519	131,733
<b>AH74X Benefits</b>		<b>559,771</b>	<b>592,525</b>	<b>640,263</b>	<b>864,049</b>	<b>864,049</b>	<b>564,584</b>	<b>798,290</b>	<b>805,200</b>
A71150	Consultants	51,043	58,489	105,663	176,422	290,264	89,159	49,656	49,656
A71220	Computer Services	-	-	11,500	-	-	-	-	-
A71230	Software & Online Services	7,912	5,104	63,670	81,005	81,005	66,058	42,174	42,174
A71450	Mileage Reimbursement	4,220	6,573	750	2,799	2,799	34	2,025	2,025
A71500	Trips And Training	27,444	28,167	6,018	12,001	12,001	-	7,700	7,700
A71650	Security Services	32,046	44,490	22,183	48,939	48,939	32,969	46,072	46,072
A71810	Dues And Subscriptions	24,219	38,209	25,319	48,350	48,350	21,150	62,189	62,550
A71820	Dues	5,000	2,550	-	-	-	-	-	-
A71920	Electricity	17,676	31,495	29,403	30,000	30,000	28,268	33,044	33,044
A71930	Water And Sewer Charges	267	298	103	500	500	211	375	375
A71940	Telephone	1,200	1,402	1,448	1,500	1,500	1,363	1,500	1,500
A72250	Bldg & Grounds Maintenance & Repairs	11,198	13,800	10,983	13,800	13,800	11,500	13,800	13,800
A72510	Building Rentals	166,077	167,903	171,426	171,936	171,936	146,995	181,300	181,300
A72530	Equipment Rental	6,025	6,143	5,975	6,600	6,600	5,213	6,000	6,000
A72560	All Other Rentals	27,720	27,720	27,720	27,720	27,720	22,217	29,610	29,610
A72610	Transportation/Participants	41,396	33,800	9,178	19,525	19,935	4,465	22,250	22,250
A72660	Needs Related Payment Particip	-	1,951	2,443	-	-	7,806	-	-
A72680	Client Tuition	2,263,556	2,277,477	2,010,348	1,558,724	1,560,266	1,533,602	1,459,971	1,459,971
A72830	Printing Services	5,496	742	777	3,500	3,500	-	1,500	1,500
A72840	Temporary Employment Services	170,122	96,365	120,066	61,548	61,548	191,860	37,190	37,190
A72870	Contract Providers - Other	122,817	76,288	399,066	664,991	2,065,174	1,107,168	201,150	201,150
A73195	Indirect Cost Allocations	249,993	256,273	271,988	314,288	314,288	154,333	293,279	293,279
A79940	Miscell Contractual Services	-22,300	12,093	150,388	1,000	59,598	65,523	500	500
A79950	All Other Miscellaneous	152,232	252,602	329,319	591,000	591,000	267,844	188,000	188,000
<b>AH7X Contractuals</b>		<b>3,365,360</b>	<b>3,439,934</b>	<b>3,775,732</b>	<b>3,836,148</b>	<b>5,410,724</b>	<b>3,757,737</b>	<b>2,679,285</b>	<b>2,679,646</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F750 Workforce Development

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A82020	Building Improvements	-	-	6,496	-	-	-	-	-
A84030	Computer Equipment	2,787	25,589	17,712	33,592	33,592	21,485	-	-
A84060	Furniture And Office Equipment	13,241	3,384	2,167	-	-	1,263	-	-
A85070	All Other Capital Outlay	-	8,490	-	-	-	-	-	-
<b>AH8X Capital Expenditures</b>		<b>16,028</b>	<b>37,463</b>	<b>26,375</b>	<b>33,592</b>	<b>33,592</b>	<b>22,748</b>	<b>-</b>	<b>-</b>
<b>AHEX Total Expenses</b>		<b>5,575,607</b>	<b>5,852,464</b>	<b>6,150,704</b>	<b>6,907,407</b>	<b>8,481,983</b>	<b>5,828,795</b>	<b>5,546,341</b>	<b>5,598,957</b>

# *Capital Projects*



# 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
AHM Miscellaneous .	3,930	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>3,930</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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F403 2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A48010	Interest	73,224	66,890	3,930	-	-	4	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>73,224</b>	<b>66,890</b>	<b>3,930</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>73,224</b>	<b>66,890</b>	<b>3,930</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F403 2010A Bond Road Construction Projects

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A85020	Roads & Road Constr & Maintenance	2,538,684	2,849,640	-	-	-	-	-	-
<b>AH8X</b>	<b>Capital Expenditures</b>	<b>2,538,684</b>	<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH8X</b>	<b>Total Expenses</b>	<b>2,538,684</b>	<b>2,849,640</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Financial and Administrative Committee

# 2015A Capital Projects Fund

---

**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	FY2020	FY2021	FY2021	FY2022	\$ Variance	% Variance
	Actuals	Adopted Budget	Modified Budget	Budget		
AHM Miscellaneous .	16,939	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>16,939</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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F407 2015 GO Alternate Bond Construction Project

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A48010	Interest	162,198	59,973	16,939	-	-	3,501	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>162,198</b>	<b>59,973</b>	<b>16,939</b>	<b>-</b>	<b>-</b>	<b>3,501</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>162,198</b>	<b>59,973</b>	<b>16,939</b>	<b>-</b>	<b>-</b>	<b>3,501</b>	<b>-</b>	<b>-</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F407 2015 GO Alternate Bond Construction Project

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
	A82020 Building Improvements	17,840,681	-	-	-	-	-	-	-
	<b>AH8X Capital Expenditures</b>	<b>17,840,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>AHEX Total Expenses</b>	<b>17,840,681</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
AHM Miscellaneous .	2,505	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,505</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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F454 SSA#16 Capital Project Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A45400	Revenue From Other Government Bodies	1,586,454	-	-	-	-	-	-	-
<b>A45X</b>	<b>Intergovernmental</b>	<b>1,586,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A48010	Interest	5,447	7,255	2,505	-	-	134	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>5,447</b>	<b>7,255</b>	<b>2,505</b>	<b>-</b>	<b>-</b>	<b>134</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>1,591,901</b>	<b>7,255</b>	<b>2,505</b>	<b>-</b>	<b>-</b>	<b>134</b>	<b>-</b>	<b>-</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F454 SSA#16 Capital Project Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A71140	Legal Services	42,500	-	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>42,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>42,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial and Administrative Committee

# Capital Improvement Program

---

**DEPARTMENT PURPOSE:** The Capital Improvement Fund consists of significant County capital spending in construction, facility assessment, information technology, and miscellaneous (e.g. energy and environmental) capital improvement projects. It is funded through a transfer from the general corporate fund.

### FINANCIAL SUMMARY:

Account	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A49X Transfers	0	0	5,000,000	3,570,472	3,570,472	0%
<b>AH4X Total Revenue</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>	<b>3,570,472</b>	<b>3,570,472</b>	<b>0%</b>
AH8X Capital Expenditures	10,679,883	5,700,000	21,822,568	9,268,000	3,568,000	63%
<b>AHEX Total Expenses</b>	<b>10,679,883</b>	<b>5,700,000</b>	<b>21,822,568</b>	<b>9,268,000</b>	<b>3,568,000</b>	<b>63%</b>

FY 2022 Capital Improvement Fund Funding Summary			
Project Name	Project Description	Operational & Fiscal Impact	Project Estimates
<b>Construction Capital Projects</b>			
Depke Operational Improvements	Renovation work to improve Life Safety, Laundry Room, Employee Breakroom, and Employee Locker Room Flooring.	Improvement to Life Safety for employees.	\$945,837
<b>Subtotal</b>			<b>\$945,837</b>
<b>Construction Capital Projects</b>			
Preservation	Maintenance and repairs of County facilities.	Needed maintenance on existing facilities will be performed, reducing any risk and minimizing long-term or greater costs for maintenance in the future.	\$945,837
Modernization	Renovation and energy efficiency of County facilities.	Increasing the energy efficiency of existing facilities will result in lower emissions and potentially lower energy costs of existing facilities.	\$2,774,454
Security	Security improvements and enhancements for County facilities.	Security improvements and enhancements will make facilities safer for all employees and the public, reducing risk for the County.	\$1,261,116
Other	Design and program management for facilities assessment projects.	Dependent on the projects within the facilities assessment program.	\$1,018,593
<b>Total Facility Assessment Projects</b>			<b>\$6,000,000</b>
<b>Information Technology Capital Projects</b>			
Network Equipment - Life Cycle Replacement	End-of life replacement of network hardware utilized to provide network services County-wide.	Modernization	\$350,000
Mitel Phone System Replacement Phase 2	Replace remaining end-of-life failing Mitel phone system still in use throughout the County.	Modernization	\$600,000
Hyperion Budget System Upgrade Phase 2	Complete Oracle EPM project which started FY21.	Modernization	\$175,000
Axon Fleet in-Car Video System for Highway Patrol	Replace 25 EOL cameras in Highway Patrol squad cars.	Modernization	\$260,000
Microfiche Replacement	Replace Microfiche machine in the Sheriff's department that is at end of life.	Modernization	\$20,000
Fiber Upgrades for Wastewater Treatment Plants	Network upgrades for three wastewater treatment plants.	Modernization	\$100,000
Integrated Case Management System	Integrated Case Management System for law and judicial agencies	Modernization	\$763,000
<b>Total Facility Assessment Projects</b>			<b>\$2,268,000</b>
<b>Grand Total</b>			<b>\$ 9,213,837</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Corporate Capital Improvements

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Department	
							Request Budget FY2022	County Admin Budget FY2022
A49920	Transfers From Other Funds	-	-	-	-	5,000,000	-	3,570,472
<b>A49X</b>	<b>Transfers</b>	-	-	-	-	<b>5,000,000</b>	-	<b>3,570,472</b>
<b>AH4X</b>	<b>Total Revenue</b>	-	-	-	-	<b>5,000,000</b>	-	<b>3,570,472</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Corporate Capital Improvements F106 Long Term Capital

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A82020	Building Improvements	-	-	9,635,131	5,500,000	17,714,379	4,695,496	7,000,000	7,000,000
A84030	Computer Equipment	-	-	244,862	-	3,450,000	17,595	-	1,330,000
A84040	Computer System Software	-	-	-	200,000	200,000	126,424	-	938,000
A85070	All Other Capital Outlay	-	-	799,891	-	458,189	281,410	-	-
<b>AH8X Capital Expenditures</b>		-	-	<b>10,679,883</b>	<b>5,700,000</b>	<b>21,822,568</b>	<b>5,120,925</b>	<b>7,000,000</b>	<b>9,268,000</b>
<b>AH8X Total Expenses</b>		-	-	<b>10,679,883</b>	<b>5,700,000</b>	<b>21,822,568</b>	<b>5,120,925</b>	<b>7,000,000</b>	<b>9,268,000</b>



# *Debt Service Funds*



## Financial and Administrative Committee

# 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A49X Transfers	6,948,550	6,950,300	6,950,300	3,168,750	(3,781,550)	-54%
<b>AH4X Total Revenue</b>	<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>	<b>(3,781,550)</b>	<b>-54%</b>
AH7X Contractuals	1,188	800	800	3,000	2,200	275%
AH9X Debt Service	6,947,750	6,949,500	6,949,500	3,165,750	(3,783,750)	-54%
<b>AHEX Total Expenses</b>	<b>6,948,938</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>	<b>(3,781,550)</b>	<b>-54%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F306 2013 GO Road Bonds

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A49920	Transfers From Other Funds	2,647,800	6,947,050	6,948,550	6,950,300	6,950,300	6,950,300	3,168,750	3,168,750
<b>A49X</b>	<b>Transfers</b>	<b>2,647,800</b>	<b>6,947,050</b>	<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>	<b>3,168,750</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,647,800</b>	<b>6,947,050</b>	<b>6,948,550</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>3,168,750</b>	<b>3,168,750</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F306 2013 GO Road Bonds

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72815	Bank Service Charges	641	428	1,188	800	800	-	3,000	3,000
<b>AH7X</b>	<b>Contractuals</b>	<b>641</b>	<b>428</b>	<b>1,188</b>	<b>800</b>	<b>800</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
A90010	Principal Payments	1,525,000	5,870,000	6,165,000	6,475,000	6,475,000	-	3,015,000	3,015,000
A90020	Interest Payments	1,122,000	1,076,250	782,750	474,500	474,500	237,250	150,750	150,750
<b>AH9X</b>	<b>Debt Service</b>	<b>2,647,000</b>	<b>6,946,250</b>	<b>6,947,750</b>	<b>6,949,500</b>	<b>6,949,500</b>	<b>237,250</b>	<b>3,165,750</b>	<b>3,165,750</b>
<b>AH9X</b>	<b>Total Expenses</b>	<b>2,647,641</b>	<b>6,946,678</b>	<b>6,948,938</b>	<b>6,950,300</b>	<b>6,950,300</b>	<b>237,250</b>	<b>3,168,750</b>	<b>3,168,750</b>

## Financial and Administrative Committee

# 2015A Debt Service Fund

---

**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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A49X Transfers	5,034,525	5,033,775	5,033,775	5,033,825	50	0%
<b>AH4X Total Revenue</b>	<b>5,034,525</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,825</b>	<b>50</b>	<b>0%</b>
AH7X Contractuals	750	750	750	750	0	0%
AH9X Debt Service	5,031,025	5,033,025	5,033,025	5,033,075	50	0%
<b>AHEX Total Expenses</b>	<b>5,031,775</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,825</b>	<b>50</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F307 2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A49920	Transfers From Other Funds	5,035,125	5,035,725	5,034,525	5,033,775	5,033,775	5,033,775	-	5,033,825
<b>A49X</b>	<b>Transfers</b>	<b>5,035,125</b>	<b>5,035,725</b>	<b>5,034,525</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>-</b>	<b>5,033,825</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>5,035,125</b>	<b>5,035,725</b>	<b>5,034,525</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>-</b>	<b>5,033,825</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F307 2015 GO Alternate Bond

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72815	Bank Service Charges	963	750	750	750	750	750	-	750
<b>AH7X</b>	<b>Contractuals</b>	<b>963</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>750</b>
A90010	Principal Payments	1,980,000	2,040,000	2,100,000	2,165,000	2,165,000	-	-	2,230,000
A90020	Interest Payments	3,051,625	2,992,225	2,931,025	2,868,025	2,868,025	1,434,013	-	2,803,075
<b>AH9X</b>	<b>Debt Service</b>	<b>5,031,625</b>	<b>5,032,225</b>	<b>5,031,025</b>	<b>5,033,025</b>	<b>5,033,025</b>	<b>1,434,013</b>	<b>-</b>	<b>5,033,075</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>5,032,588</b>	<b>5,032,975</b>	<b>5,031,775</b>	<b>5,033,775</b>	<b>5,033,775</b>	<b>1,434,763</b>	<b>-</b>	<b>5,033,825</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A49X Transfers	2,584,750	2,590,500	2,590,500	2,603,750	13,250	1%
<b>AH4X Total Revenue</b>	<b>2,584,750</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,603,750</b>	<b>13,250</b>	<b>1%</b>
AH7X Contractuals	0	1,250	1,250	1,250	0	0%
AH9X Debt Service	2,581,250	2,589,250	2,589,250	2,602,500	13,250	1%
<b>AHEX Total Expenses</b>	<b>2,581,250</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,603,750</b>	<b>13,250</b>	<b>1%</b>



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F300 2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A49920	Transfers From Other Funds	2,865,681	2,566,750	2,584,750	2,590,500	2,590,500	2,590,500	-	2,603,750
<b>A49X</b>	<b>Transfers</b>	<b>2,865,681</b>	<b>2,566,750</b>	<b>2,584,750</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>-</b>	<b>2,603,750</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>23,360,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>26,226,246</b>	<b>2,566,750</b>	<b>2,584,750</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>-</b>	<b>2,603,750</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F300 2018 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72815	Bank Service Charges	176,334	1,250	-	1,250	1,250	1,250	-	1,250
<b>AH7X</b>	<b>Contractuals</b>	<b>176,334</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>	<b>1,250</b>	<b>1,250</b>	<b>-</b>	<b>1,250</b>
A90010	Principal Payments	24,900,000	1,640,000	1,740,000	1,835,000	1,835,000	-	-	1,940,000
A90020	Interest Payments	1,142,466	923,250	841,250	754,250	754,250	377,125	-	662,500
<b>AH9X</b>	<b>Debt Service</b>	<b>26,042,466</b>	<b>2,563,250</b>	<b>2,581,250</b>	<b>2,589,250</b>	<b>2,589,250</b>	<b>377,125</b>	<b>-</b>	<b>2,602,500</b>
<b>AH9X</b>	<b>Total Expenses</b>	<b>26,218,800</b>	<b>2,564,500</b>	<b>2,581,250</b>	<b>2,590,500</b>	<b>2,590,500</b>	<b>378,375</b>	<b>-</b>	<b>2,603,750</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A49X Transfers	1,769,550	1,768,800	1,768,800	5,111,800	3,343,000	189%
<b>AH4X Total Revenue</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>5,111,800</b>	<b>3,343,000</b>	<b>189%</b>
AH7X Contractuals	750	0	0	3,000	3,000	0%
AH9X Debt Service	1,768,800	1,768,800	1,768,800	5,108,800	3,340,000	189%
<b>AHEX Total Expenses</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>5,111,800</b>	<b>3,343,000</b>	<b>189%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F301 2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A49920	Transfers From Other Funds	-	716,010	1,769,550	1,768,800	1,768,800	1,769,550	5,111,800	5,111,800
<b>A49X</b>	<b>Transfers .</b>	-	<b>716,010</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>1,769,550</b>	<b>5,111,800</b>	<b>5,111,800</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>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>1,769,550</b>	<b>5,111,800</b>	<b>5,111,800</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F301 2019 GO Refunding Bonds

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72815	Bank Service Charges	-	298,138	750	-	-	-	3,000	3,000
A79920	Transfers Other Funds	-	51,575,296	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>-</b>	<b>51,873,434</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>
A90010	Principal Payments	-	-	-	-	-	-	3,340,000	3,340,000
A90020	Interest Payments	-	169,150	1,768,800	1,768,800	1,768,800	884,400	1,768,800	1,768,800
<b>AH9X</b>	<b>Debt Service</b>	<b>-</b>	<b>169,150</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>884,400</b>	<b>5,108,800</b>	<b>5,108,800</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>-</b>	<b>52,042,584</b>	<b>1,769,550</b>	<b>1,768,800</b>	<b>1,768,800</b>	<b>884,400</b>	<b>5,111,800</b>	<b>5,111,800</b>

# *Internal Service Funds*



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
AHM Miscellaneous .	46,183,313	47,564,900	47,564,900	49,408,163	1,843,263	4%
<b>AH4X Total Revenue</b>	<b>46,183,313</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>49,408,163</b>	<b>1,843,263</b>	<b>4%</b>
AH5X Personnel	4,931	220,000	220,000	0	(220,000)	-100%
AH6X Commodities	0	500	500	0	(500)	-100%
AH74X Benefits .	41,443,861	45,024,400	45,024,400	48,019,906	2,995,506	7%
AH7X Contractuals	2,006,240	2,320,000	2,320,000	2,276,000	(44,000)	-2%
<b>AHEX Total Expenses</b>	<b>43,455,032</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>50,295,906</b>	<b>2,731,006</b>	<b>6%</b>

### BUDGET HIGHLIGHTS:

- ❖ The Health/Life/Dental Fund is budgeted for a 6.9% increase in plan costs based on projected FY2021 actuals. This increase impacts both the revenue and the expense for the fund.
- ↓ Benefit Reimbursements (48160) decreased based upon current activity.
- ↑ County H-L-D Cost revenue (48170) increased due to the aforementioned plan cost increase.
- ↓ Personnel costs decreased due to the elimination of the budget for Wellness Initiative (51250). This expense is budgeted in Wellness Contractuals (71477) as the program now operates through the use of the third-party vendor.
- ↑ Benefits expenses increased due to the plan cost increase. The accounts which reflect this increase are Prescription Drug Premium (74015), Dental Premium (74030), and Health Premiums (74060).

### GOALS:

- ❖ Investigate and pursue more effective insurance finance options for Health, Life, & Dental Insurance.

### PERFORMANCE INFORMATION:

Measurement	CY2015 Actual	CY2016 Actual	CY2017 Actual	CY2018 Actual	CY2019 Actual
Lake County Health Insurance Inflation Percent Change	5.7%	2.0%	2.1%	2.3%	5.7%
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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F510 Health, Life & Dental Insurance

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A48010	Interest	13,956	10,986	11,434	7,500	7,500	4,057	10,000	10,000
A48160	Benefit Reimbursements	5,342,538	6,597,596	5,717,755	6,945,428	6,945,428	4,845,159	6,000,000	6,000,000
A48165	Wellness Fees	-	-	178	15,000	15,000	-	-	-
A48170	County H-L-D Cost	31,393,725	32,619,440	34,172,469	34,685,972	34,685,972	26,312,409	37,079,304	37,079,304
A48180	Employee Cost	5,694,043	6,036,630	6,281,478	5,911,000	5,911,000	4,701,800	6,318,859	6,318,859
<b>AHM</b>	<b>Miscellaneous .</b>	<b>42,444,261</b>	<b>45,264,651</b>	<b>46,183,313</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>35,863,425</b>	<b>49,408,163</b>	<b>49,408,163</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>42,444,261</b>	<b>45,264,651</b>	<b>46,183,313</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>35,863,425</b>	<b>49,408,163</b>	<b>49,408,163</b>



**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F510 Health, Life & Dental Insurance

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51250	Wellness Initiative	158,855	200,734	4,931	220,000	220,000	379	-	-
<b>AH5X</b>	<b>Personnel</b>	<b>158,855</b>	<b>200,734</b>	<b>4,931</b>	<b>220,000</b>	<b>220,000</b>	<b>379</b>	<b>-</b>	<b>-</b>
A61130	Wellness Equipment/Supplies	3,482	507	-	500	500	-	-	-
<b>AH6X</b>	<b>Commodities</b>	<b>3,482</b>	<b>507</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>
A74010	Health PPO Premium	-239,622	-211,357	121,146	-	-	-1,409,167	-	-
A74015	Prescription Drug Premium	5,854,647	7,433,364	7,632,716	7,981,388	7,981,388	7,033,559	8,981,085	8,981,085
A74020	Life Premium	177,128	167,574	180,304	250,000	250,000	154,338	200,000	200,000
A74030	Dental Premium	2,301,502	2,022,163	2,301,579	2,250,000	2,250,000	1,696,322	2,405,250	2,405,250
A74040	Employee Assistance Plan	46,314	46,336	46,336	46,500	46,500	38,613	46,500	46,500
A74050	Voluntary Insurance	818,533	835,592	851,494	1,300,000	1,300,000	693,454	900,000	900,000
A74060	Health Premiums	32,197,012	31,574,153	30,310,287	33,196,512	33,196,512	27,557,362	35,487,071	35,487,071
<b>AH74X</b>	<b>Benefits</b>	<b>41,155,513</b>	<b>41,867,824</b>	<b>41,443,861</b>	<b>45,024,400</b>	<b>45,024,400</b>	<b>35,764,480</b>	<b>48,019,906</b>	<b>48,019,906</b>
A71150	Consultants	302,134	705,928	179,405	200,000	200,000	138,603	200,000	200,000
A71160	Labor Relations Counsel	-	-	-	-	-	4,290	-	-
A71230	Software & Online Services	245,758	52,405	-	-	-	-	-	-
A71420	Employee Physicals	-	-	3,540	-	-	-	50,000	50,000
A71477	Wellness Contractuals	-	97,135	304,133	227,000	227,000	68,313	200,000	200,000
A71485	HSA Funding	1,286,950	1,481,571	1,513,206	1,700,000	1,700,000	1,739,466	1,800,000	1,800,000
A72180	Insurance Claims	-	-2,878	-	-	-	-4,220	-	-
A72940	All Other Fees	5,877	25,917	5,956	193,000	193,000	6,145	26,000	26,000
A79950	All Other Miscellaneous	-	184,797	-	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>1,840,719</b>	<b>2,544,876</b>	<b>2,006,240</b>	<b>2,320,000</b>	<b>2,320,000</b>	<b>1,952,596</b>	<b>2,276,000</b>	<b>2,276,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>43,158,569</b>	<b>44,613,941</b>	<b>43,455,032</b>	<b>47,564,900</b>	<b>47,564,900</b>	<b>37,717,456</b>	<b>50,295,906</b>	<b>50,295,906</b>

# *Enterprise Fund*



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	178,935	178,845	178,845	0	(178,845)	-100%
A43X Fines and Forfeitures	206	200	200	200	0	0%
A45X Intergovernmental	334,808	350,744	350,744	20,077	(330,667)	-94%
A46X Charges for Services	50,685,930	53,113,171	53,113,171	56,052,943	2,939,772	6%
AHM Miscellaneous	3,031,083	578,184	578,184	576,631	(1,553)	0%
<b>AH4X Total Revenue</b>	<b>54,230,961</b>	<b>54,221,144</b>	<b>54,221,144</b>	<b>56,649,851</b>	<b>2,428,707</b>	<b>4%</b>
AH5X Personnel	7,168,203	7,739,106	7,739,106	8,093,622	354,516	5%
AH6X Commodities	1,726,606	1,826,995	1,826,995	2,440,306	613,311	34%
AH74X Benefits	2,747,423	2,775,992	2,775,992	3,091,419	315,427	11%
AH7X Contractuals	24,026,711	24,235,162	25,615,279	24,937,130	701,968	3%
AH8X Capital Expenditures	557,799	19,355,326	20,162,248	19,993,017	637,691	3%
AH9X Debt Service	11,670,539	6,416,227	6,416,227	5,824,203	(592,024)	-9%
<b>AH6X Total Expenses</b>	<b>47,897,281</b>	<b>62,348,808</b>	<b>64,535,847</b>	<b>64,379,697</b>	<b>2,030,889</b>	<b>3%</b>

### BUDGET HIGHLIGHTS:

- ↑ Commodities increased by \$613,311 with the largest increase being in 61040 – Operational Supplies.
- ↑ Contractuals increased by \$671,586 with the largest increase being in 71910 – Gas for Heating due to the newly negotiated natural gas contract.

### ACCOMPLISHMENTS:

- ❖ A Diversity and Inclusion Action Plan was developed for the department.
- ❖ The Des Plaines River wastewater facility was selected as the Plant Of The Year in its category.
- ❖ The Electrical Upgrade for the Vernon Hills water system was completed.
- ❖ Completed the first year of the revamped Capital Improvement Program
- ❖ Secured a new location for the construction of a reservoir in Vernon Hills.
- ❖ Worked with the Village of Lincolnshire to secure a secondary source of drinking water for Vernon Hills via an emergency interconnection.
- ❖ Maintained critical infrastructure through COVID-19 impacted year that required significant adjustments to schedules, programs, personnel, and operations.

### GOALS:

- ❖ Develop a Succession Plan to improve business continuity for the department.
- ❖ Examine and pursue Grant as a funding source for capital projects.
- ❖ Continue to develop a long-term plan for the Class-A Biosolids Dryer Program
- ❖ Complete the implementation of the Computer Maintenance Management System (CMMS)
- ❖ Continue working with communities on the reduction of radium from their water system treatment process.

- ❖ Improve bandwidth requirements at the three (3) wastewater reclamation facilities to ensure Supervisory Control and Data Acquisition (SCADA) connectivity and collaborative web-based tools.
- ❖ Continue with the execution of the Capital Improvement Program to address outstanding projects.

#### STAFFING SUMMARY:

Position Type	FY2020 Budget	FY2021 Budget	FY2022 Budget
Full Time	96	99	99
Part Time	3	3	3

Full-Time	Count
Accountant	3
Admin Assistant	2
Assistant Director	1
Automation & Control Tech	2
Billing Supervisor	1
Billing	3
Capital Improvement Manager	1
Chief Water/Wastewater Operator	5
Plant Supervisors	3
Contract Manager	1
Director	1
Electrician	3
Engineer Supervisor	1
Executive Asst	1
Finance Operations Manager	1
Laboratory Supervisor	1
Laboratory Tech	6
Engineering Tech	3
Life Cycle Manager	1
Maintenance Assistant Supervisor	2
Maintenance Mechanic	4
Maintenance Supervisor	1
Operations Manager	1
Operations Tech	1
Engineer	4
Principal GIS App Specialist	2
Utility Worker	18
Water/Wastewater Plant Operator	26
<b>TOTAL</b>	<b>99</b>

## PERFORMANCE INFORMATION:

Measurements	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Target
Total Water accounts	18,735	19,072	18,396	19,150	18,786	18,500	18,000
Potable Water Pumped (Billions of Gallons)	1.9	1.80	1.80	1.90	2.10	2.00	2.00
Percent of Potable Water Sample That Meet IEPA Standards	100%	99.7%	99%	98%	100%	100%	100%
Percentage of Accounts Paying Electronically	44.3%	57%	62%	50%	66%	67%	68%
Water/Sewer Connection Permits	325	324	383	276	375	465	350
Recorded Breaks in Water Services Lines and Mains	126	47.2	86	55	118	110	100
Percentage of Sewer Lines Inspected via CCTV	12%	8.2%	10%	9%	6%	7%	10%
Percentage of Sewer Lines Cleaned	10%	9.3%	10%	10%	6%	6%	10%
Percentage of Wastewater Samples That Meet NPDES Permit Limits	100%	100%	99%	100%	100%	100%	100%

\*\* Maintenance is lowering the sewer cleaning with the loss of a Vac Truck

FY 2022 Public Works Capital Projects				
Project Name	Project Description	Operational & Fiscal Impact	Project Estimates Range	
			Low	High
Grandwood Park Water Main Replacement Design	design engineering for replacement of water main along Grandwood Dr & Woodland Ter in Grandwood Park	construction of replacement water main will provide a modern more resilient pipe material, resulting in less water main breaks/repairs	\$0	\$1,000,000
Saunders Rd. Sewer Improvements Design	design engineering for replacement of sanitary sewer, force main and lift station along Saunders Rd in Riverwoods area	construction will replace existing wastewater assets with modern and resilient materials and also will improve wastewater capacity to serve areas of Bannockburn, Lincolnshire & Riverwoods	\$0	\$1,000,000
Des Plaines River Water Reclamation Facility Blower Replacement Design Engineering	design engineering for blower replacement at DPR WRF	construction will replace the older blowers at the Des Plaines River Wastewater Reclamation Facility with high efficiency blowers, resulting in reduced energy consumption	\$0	\$1,000,000
Vernon Hills White Deer Run Reservoir	construction of new reservoir in Vernon Hills	new reservoir provides additional water storage for the Vernon Hills water system, which helps to ensure water availability for customers in the event of a water supply interruption	\$1,000,000	\$5,000,000
Force Main Replacements - various locations	replacement of sanitary sewer force mains along Wellington Dr, and Three Lakes Dr Long Grove area, as well as along S Cedar Crest Dr Lake Villa Township area	replacement of force mains will provide a modern more resilient pipe material, resulting in less force main breaks/repairs	\$1,000,000	\$5,000,000
Oak Terrace Water System Replacement Construction	construction of a new well and replacement water system for Oak Terrace neighborhood	project will consolidate two water systems into a single community water supply and replace aging water main infrastructure	\$1,000,000	\$5,000,000
Pekara Lake Michigan Interconnection Construction	construction of Lake Michigan water supply connection for Pekara water system	water system source is migrated from wells to Lake Michigan water supply	\$1,000,000	\$5,000,000
Liberty Acres Water Main Replacement Construction	replacement of water main for Liberty acres area in unincorporated Libertyville Township	replacement of water main will provide a modern more resilient pipe material, resulting in less water main breaks/repairs	\$0	\$1,000,000
Vernon Hills Oakwood Water Main Replacement Construction	replacement of water main along Oakwood Rd in Vernon Hills	replacement of water main will provide a modern more resilient pipe material, resulting in less water main breaks/repairs	\$0	\$1,000,000
Pekara Park West Townhome Water Main Separation Construction	construction of water/sewer separation improvement to meet IEPA requirements in Pekara - Park West	project required to meet current regulatory requirements	\$0	\$1,000,000
Linden Ave Sewer Replacement Construction	construction of replacement sewer along Linden Ave in Third Lake area	replacement of sanitary sewer will provide a modern more resilient pipe material, resulting in less breaks/repairs	\$1,000,000	\$5,000,000
Des Plaines River Water Reclamation Facility - various improvements	construction of various improvements at DPR WRF for treatment process involving polymer and alum; also odor control and gas monitoring for building 60	project needed to improve existing WRF processes to continue to meet regulatory requirements	\$1,000,000	\$5,000,000
Bar Screens Replacement at New Century Town and Des Plaines River Water Reclamation Facilities	replacement of bar screen equipment at NCT and DPR WRFs	the existing systems are past their useful life, replacement will reduce the need for repairs	\$1,000,000	\$5,000,000
Des Plaines River Water Reclamation Facility Building 60 Conveyor Replacement Construction	replacement of conveyor equipment in building 60 at DPR WRF	replacement of conveyor system will reduce the need for repairs of the conveyor system	\$0	\$1,000,000
Annual Maintenance Painting and Repair of Wells, Reservoirs, Lift Stations, Pump Stations	annual maintenance painting and repair of wells, reservoirs, lift stations, pump stations	necessary to properly preserve and maintain these assets	\$0	\$1,000,000
Total Public Works Projects			\$7,000,000	\$43,000,000

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Public Works . Total GL Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	178,974	178,835	178,935	178,845	178,845	97,010	-	-
<b>A41X</b>	<b>Taxes</b>	<b>178,974</b>	<b>178,835</b>	<b>178,935</b>	<b>178,845</b>	<b>178,845</b>	<b>97,010</b>	<b>-</b>	<b>-</b>
A43075	Administrative Adjudication	-	230	206	200	200	659	200	200
A43120	INTC - Interest County	-	-	-	-	-	-165,397	-	-
<b>A43X</b>	<b>Fines and Forfeitures</b>	<b>-</b>	<b>230</b>	<b>206</b>	<b>200</b>	<b>200</b>	<b>164,738</b>	<b>200</b>	<b>200</b>
A45345	Federal Bond Interest Subsidy	340,215	337,191	334,808	350,744	350,744	167,237	20,077	20,077
<b>A45X</b>	<b>Intergovernmental</b>	<b>340,215</b>	<b>337,191</b>	<b>334,808</b>	<b>350,744</b>	<b>350,744</b>	<b>167,237</b>	<b>20,077</b>	<b>20,077</b>
A46150	Penalties	200,004	217,750	87,319	192,219	192,219	115,177	192,219	192,219
A47140	User Charges	40,970,882	44,132,831	45,845,278	48,187,484	48,187,484	32,156,058	51,684,822	51,684,822
A47163	Water Sewer Surcharge	638,867	616,045	638,721	630,000	630,000	454,240	636,110	636,110
A47190	Connection Fees	4,947,297	2,375,975	3,652,862	3,780,918	3,780,918	5,638,141	3,138,642	3,138,642
A47195	FOG- Installation Permit Fee	1,500	600	200	600	600	500	600	600
A47196	FOG- Discharge License Fee	4,900	2,500	600	1,500	1,500	1,400	1,500	1,500
A47200	Inspection Fees	16,306	21,400	26,857	28,700	28,700	33,843	27,300	27,300
A47210	Lab Test Fees	6,135	17,143	18,226	17,000	17,000	13,321	17,000	17,000
A47215	Remediation Services	118,242	184,353	244,307	150,000	150,000	168,748	200,000	200,000
A47217	Fire Hydrant Flow Testing Fees	5,100	4,750	6,500	4,750	4,750	5,750	4,750	4,750
A47220	Revenue from Service Contracts	135,399	183,859	165,059	120,000	120,000	14,337	150,000	150,000
<b>A46X</b>	<b>Charges for Services</b>	<b>47,044,632</b>	<b>47,757,207</b>	<b>50,685,930</b>	<b>53,113,171</b>	<b>53,113,171</b>	<b>38,601,515</b>	<b>56,052,943</b>	<b>56,052,943</b>
A49999	Over Short	11	-59	-	-	-	60	-	-
<b>A49X</b>	<b>Transfers</b>	<b>11</b>	<b>59</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>
A44020	Tower Rentals .	89,898	147,623	182,841	195,584	195,584	169,844	197,131	197,131
A44030	Other Rentals	3,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
A48010	Interest	331,612	981,947	2,533,454	320,000	320,000	1,116,617	100,000	320,000
A48120	Developer Contributions	636,521	-	-	-	-	-	-	-
A48230	Real Estate Sales	-	-	2,023	-	-	-2,023	-	-
A48290	Premium On Sale of Bonds	243,913	243,913	243,913	-	-	-	-	-
A48320	Proceeds From Sale Of Assets	72,564	49,500	26,550	27,000	27,000	1,800	27,000	27,000
A49910	All Other Miscellaneous Revenue	80,897	63,249	40,303	33,600	33,600	57,742	30,500	30,500
<b>AHM</b>	<b>Miscellaneous</b>	<b>1,458,405</b>	<b>1,488,232</b>	<b>3,031,083</b>	<b>578,184</b>	<b>578,184</b>	<b>1,345,979</b>	<b>356,631</b>	<b>576,631</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>49,022,236</b>	<b>49,761,635</b>	<b>54,230,961</b>	<b>54,221,144</b>	<b>54,221,144</b>	<b>40,047,063</b>	<b>56,429,851</b>	<b>56,649,851</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Public Works . Total GL Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A51110	Regular Salaries And Wages	5,448,482	6,089,819	6,535,419	6,937,965	6,937,965	5,207,031	7,085,119	7,262,248
A51120	Permanent PT Salaries/Wages	52,421	49,002	32,700	91,009	91,009	26,149	80,613	82,628
A51135	Payroll Contingency	-	-	-	62,753	62,753	-	64,587	64,587
A51140	Overtime Salaries And Wages	594,634	687,060	537,411	599,979	599,979	506,985	616,839	632,259
A51145	Back Pay/Retro Pay	-	6,769	-	-	-	-	-	-
A51160	Holiday Pay	202	383	-	-	-	2,193	-	-
A51180	Special Pay	4,911	5,443	4,137	-	-	2,493	-	-
A51200	Temporary PT Salaries/Wages	16,127	20,010	6,798	38,400	38,400	-	38,400	38,400
A51210	Performance Appraisals	616	388	1,450	-	-	-	-	-
A51220	Vacation payout	73,053	29,736	34,323	-	-	95,229	-	-
A51230	Sick Payout	51,778	16,928	8,037	-	-	62,103	-	-
A51240	Opt Out Premium	5,250	8,423	6,753	9,000	9,000	6,923	13,500	13,500
A51310	Cell Phone Allowance	-	-	1,175	-	-	635	-	-
<b>AH5X</b>	<b>Personnel</b>	<b>6,247,473</b>	<b>6,913,962</b>	<b>7,168,203</b>	<b>7,739,106</b>	<b>7,739,106</b>	<b>5,909,740</b>	<b>7,899,058</b>	<b>8,093,622</b>
A61010	Office Supplies	19,217	23,583	17,830	22,462	22,462	13,348	25,012	25,012
A61020	Computer Supplies	7,911	4,469	2,059	4,633	4,633	4,926	17,943	17,943
A61030	Books Manuals And Periodicals	597	843	110	1,734	1,734	212	2,084	2,084
A61040	Operational Supplies	-87,956	61,875	73,775	104,105	104,105	30,864	397,443	397,443
A61060	Clothing And Uniforms	40,217	42,550	40,655	43,335	43,335	29,117	42,836	42,836
A61080	Food and Provisions	412	475	303	400	400	186	2,415	2,415
A61090	Printing and Photographic Supplies	1,944	398	1,467	1,853	1,853	88	2,828	2,828
A61100	Communication Supplies	1,188	3,497	8,412	6,050	6,050	2,387	8,507	8,507
A61120	Outreach Supplies	103	-	67	-	-	399	-	-
A62010	Medical Supplies	7,288	7,859	6,062	8,350	8,350	5,677	10,300	10,300
A63010	Building, Grounds Maintenance Supplies	54,032	50,020	51,511	101,700	101,700	24,874	137,500	137,500
A63020	Cleaning Supplies	23,997	4,479	396	1,500	1,500	981	3,600	3,600
A63040	Housekeeping Supplies	12,694	16,075	16,418	19,650	19,650	9,295	19,000	19,000
A65010	Chemical Supplies	451,348	474,551	497,020	497,800	497,800	253,338	504,800	504,800
A65020	Laboratory Supplies	169,337	155,202	133,364	178,545	178,545	85,654	176,500	176,500
A65030	Highway Materials	2,337	-	-	-	-	-	-	-
A65040	Highway Maintenance and Supplies	-	-	915	-	-	-	-	-
A65050	Engineering Supplies	-	218	502	200	200	-	500	500
A65060	Sign And Safety Supplies	58,371	47,749	30,175	27,400	27,400	20,312	33,000	33,000
A65070	Automotive Parts	47,474	18,506	25,903	31,720	31,720	8,663	36,000	36,000
A65090	Gasoline	77,544	78,514	71,046	76,178	76,178	44,725	76,500	76,500
A65100	Diesel Fuel	61,823	47,975	38,454	41,162	41,162	31,607	61,600	61,600
A65110	Lubricants	19,112	19,586	18,254	26,940	26,940	15,847	22,500	22,500
A65115	Heating Fuel	6,450	10,459	10,603	9,413	9,413	6,255	10,250	10,250
A65130	Small Tools	49,230	27,531	33,848	19,230	19,230	20,292	22,400	22,400
A65135	Hardware Supplies	6,064	15,647	11,366	8,240	8,240	6,844	7,600	7,600
A65140	Electrical Parts	184,793	229,997	148,019	128,210	128,210	114,057	209,800	209,800
A65150	Plumbing Supplies	97,624	68,421	96,849	140,360	140,360	102,333	205,700	205,700
A65160	Paints, Solvents and Related Supplies	7,655	6,692	19,707	5,800	5,800	3,867	7,900	7,900
A65170	Mechanical Parts and Supplies	220,200	314,825	373,016	303,224	303,224	147,375	378,788	378,788



**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Public Works . Total GL Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A65175	Meter Parts and Supplies	5,371	10,424	5,564	16,800	16,800	4,009	17,000	17,000
A65180	Miscellaneous Commodities	3,503	-	-7,065	-	-	1,100	-	-
<b>AH6X</b>	<b>Commodities</b>	<b>1,549,882</b>	<b>1,742,419</b>	<b>1,726,606</b>	<b>1,826,995</b>	<b>1,826,995</b>	<b>988,630</b>	<b>2,440,306</b>	<b>2,440,306</b>
A74010	Health PPO Premium	-	-	-	-	-	-762	-	-
A74080	H/L/D Employee Benefits	1,292,038	1,313,284	1,569,763	1,563,790	1,563,790	1,455,163	1,962,977	1,962,977
A74100	Retirement Benefits/FICA	469,148	521,231	521,397	541,811	541,811	440,498	553,306	567,137
A74110	Retirement Benefits/IMRF	617,176	540,581	656,262	670,392	670,392	547,760	547,612	561,305
<b>AH74X</b>	<b>Benefits</b>	<b>2,378,362</b>	<b>2,375,096</b>	<b>2,747,423</b>	<b>2,775,992</b>	<b>2,775,992</b>	<b>2,442,659</b>	<b>3,063,895</b>	<b>3,091,419</b>
A71110	Auditing And Accounting	94,448	52,000	64,000	75,000	75,000	33,580	75,000	75,000
A71120	Interpreters	100	-	-	-	-	-	-	-
A71140	Legal Services	30,470	49,376	33,396	105,000	105,000	33,019	105,000	105,000
A71150	Consultants	110,973	86,323	143,510	365,000	445,316	78,154	380,000	380,000
A71170	Engineering Services	280,602	187,061	919,729	700,000	1,685,424	428,393	670,000	670,000
A71190	Financial Services	557	1,285	1,380	1,500	1,500	1,375	1,500	1,500
A71200	Bank & Trust Services	91,074	86,475	124,368	90,000	90,000	88,383	90,000	90,000
A71220	Computer Services	-	-	-	-	-	2,750	-	-
A71230	Software & Online Services	182,649	224,926	232,795	364,150	364,150	189,724	484,800	484,800
A71310	Laboratory Fees	176,112	86,986	57,532	98,200	98,200	49,805	103,400	103,400
A71370	Reimbursable Charges	222	-	200	-	-	-	-	-
A71415	Recruitment	1,240	650	-	-	-	-	-	-
A71430	Tuition Reimbursement	-	-	-	2,700	2,700	-	2,900	2,900
A71450	Mileage Reimbursement	1,040	293	293	550	550	12	900	900
A71470	Employee Relations	2,218	2,564	143	1,040	1,040	451	1,855	1,855
A71500	Trips And Training	77,605	76,135	79,885	116,700	116,700	32,760	130,000	130,000
A71610	Pest Control	3,796	4,300	8,214	7,040	7,040	3,926	12,225	12,225
A71620	Laundry And Cleaning	5,996	34,047	34,988	34,462	34,462	39,262	39,730	39,730
A71630	Garbage Disposal	58,693	57,179	72,454	64,720	64,720	39,022	93,200	93,200
A71640	Bio Hazard Waste Disposal	1,159	-	-	3,200	3,200	-	3,200	3,200
A71650	Security Services	16,527	13,310	8,053	14,250	14,250	8,204	13,950	13,950
A71660	Biosolids Management Services	522,272	562,223	499,895	566,111	566,111	351,090	227,390	227,390
A71810	Dues And Subscriptions	13,441	77,389	70,984	79,800	79,800	76,688	83,350	83,350
A71840	Publications & Legal Notices	-	-	325	500	500	-	500	500
A71910	Gas For Heating	192,414	192,987	189,014	263,080	263,080	152,628	275,580	521,812
A71920	Electricity	1,748,702	1,873,533	1,794,559	1,975,050	1,975,050	1,323,326	1,985,050	1,985,050
A71930	Water And Sewer Charges	2,176	2,852	3,438	2,600	2,600	779	2,600	2,600
A71940	Telephone	72,027	92,920	141,268	94,425	94,425	123,820	124,075	124,075
A71950	Cellular Phones	29,566	37,147	50,743	40,400	40,400	38,827	39,215	39,215
A71955	Cell Phone Allowance .	2,775	2,100	175	-	-	-	-	-
A71960	Data/Telecommunications	140,452	194,102	311,262	319,910	319,910	175,115	295,300	295,300
A71965	Radio Fees	4,632	5,616	5,018	5,650	5,650	4,236	5,950	5,950
A71970	Courier Services	6,445	4,043	4,491	5,500	5,500	3,919	5,500	5,500
A72140	Unemployment Compensation	5,310	5,310	5,374	5,310	5,310	5,310	5,310	5,310
A72170	Liability And Work Comp Insurance	400,000	400,000	401,678	400,000	400,000	400,000	400,000	400,000
A72210	Motor Vehicle Maintenance & Repairs	55,888	101,060	87,047	95,450	95,450	54,233	103,019	103,019

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Public Works . Total GL Fund

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72240	Radio Equipment Maintenance & Repair	-	-	-	500	500	-	1,000	1,000
A72250	Bldg & Grounds Maintenance & Repairs	5,897	4,375	-	-	-	-	-	-
A72260	Office Equip Maintenance And Repairs	-	-	-	-	-	-	700	700
A72280	Equipment Maintenance	252,432	266,326	202,573	374,710	374,710	152,830	430,691	430,691
A72290	Building and Storage Bins Maintenance & Repairs	65,325	60,303	83,529	62,150	62,150	35,993	71,722	71,722
A72300	Levee, Ground Pavement Maintenance & Repairs	299,700	267,931	434,151	641,713	641,713	152,564	618,385	618,385
A72310	Transmission and Distribution Mains Maintenance & Repairs	40,132	91,020	70,702	106,650	106,650	3,770	195,650	195,650
A72320	Water Storage Tank, Reservoir and Towers Maintenance & Repairs	7,480	53,695	10,562	50,500	50,500	11,946	61,000	61,000
A72330	Wells Maintenance & Repairs	124,935	146,513	50,949	184,000	184,000	190,357	215,000	215,000
A72340	Trunk and Lateral Sewer Maintenance & Repairs	-	54,749	93,462	102,500	407,877	315,327	102,500	102,500
A72350	Lift Stations/Pumping Stations Maintenance & Repairs	3,500	2,250	26,971	105,000	105,000	23,486	122,000	122,000
A72380	Interceptor Sewers Maintenance & Repairs	24,835	-	877,237	-	-	-	-	-
A72410	All Other Maintenance And Repairs	-	-	-	-	-	-	21,000	21,000
A72530	Equipment Rental	18,683	21,044	22,648	27,500	27,500	19,853	37,010	37,010
A72560	All Other Rentals	168,401	169,314	167,095	166,950	166,950	167,365	167,050	167,050
A72790	Transfers to Other Governments	60,000	-	-	-	-	-	-	-
A72810	Credit Card Fees	1	-	-	-	-	-	-	-
A72820	Postage	81,403	100,633	125,343	104,410	104,410	62,254	119,660	119,660
A72830	Printing Services	22,927	40,254	27,563	35,000	35,000	22,094	35,000	35,000
A72840	Temporary Employment Services	37,779	72,663	85,321	82,080	91,080	74,801	116,450	116,450
A72935	Permits and Licenses Expense	3,650	101,468	104,504	104,000	104,000	101,937	104,000	104,000
A73110	Wholesale Water Purchase	4,518,999	4,566,480	4,129,916	4,407,656	4,407,656	2,947,301	4,402,862	4,402,862
A73120	Wholesale Sewerage Treatment	9,576,006	10,610,522	10,743,520	10,437,042	10,437,042	7,929,233	10,619,305	10,619,305
A73160	Surveying and Mapping Services	14,830	14,814	20,265	20,000	20,000	16,995	20,000	20,000
A73170	Testing and Inspections Services	56,712	47,103	42,765	88,950	88,950	59,453	101,350	101,350
A73190	Bad Debt Expense	2,316	-13,636	32,091	60,000	60,000	-	60,000	60,000
A73195	Indirect Cost Allocations	1,562,128	1,630,688	1,317,566	1,114,552	1,114,552	1,080,123	173,811	1,245,764
A73200	Public Works Refunds	-10,455	-86	-	-	-	-1,223	-	-
A75020	Real Estate Taxes	21	10	20	-	-	10	-	-
A79940	Miscell Contractual Services	2,135	611	2,363	50,000	50,000	9,357	50,000	50,000
A79950	All Other Miscellaneous	4,034	12,451	9,383	12,000	12,000	3,069	12,300	12,300
<b>AH7X Contractuals</b>		<b>21,275,386</b>	<b>22,835,688</b>	<b>24,026,711</b>	<b>24,235,162</b>	<b>25,615,279</b>	<b>17,117,684</b>	<b>23,618,945</b>	<b>24,937,130</b>
A81010	Land Purchased	-	-	-	-	-	-31	-	-
A83010	Motor Vehicles	-	-	-	195,000	195,000	79,077	320,000	320,000
A84010	Construction & Maintenance Equipment	-	-	73,497	295,000	320,330	161,963	210,000	210,000
A84030	Computer Equipment	-	-	-	41,626	-	-	-	-
A84040	Computer System Software	-	3,538	115,561	116,000	737,649	134,753	-	-
A84050	Laboratory Equipment	6,301	2,582	-	91,000	91,000	3,558	60,000	60,000
A84055	Safety Equipment	5,578	-	-	-	-	-	-	-
A84060	Furniture And Office Equipment	-	-	-	-	-	-	10,200	10,200
A84070	Engineering Equipment	-	4,545	-	-	-	-	-	-
A84100	Miscellaneous Equipment	4,828	1,400	69,045	47,400	47,400	-	32,500	32,500
A84105	Sewer Facility Misc Equipment	5,539	29,585	34,618	891,700	994,919	269,168	1,240,117	1,240,117

**Lake County Expense Budget Comparison Report - Five Year History  
For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Public Works . Total GL Fund

<b>Acct Code</b>	<b>Account Description</b>	<b>Recognized Amount FY2018</b>	<b>Recognized Amount FY2019</b>	<b>Recognized Amount FY2020</b>	<b>Adopted Budget FY2021</b>	<b>Modified Budget FY2021</b>	<b>Y-T-D Recognized FY2021</b>	<b>Department Request Budget FY2022</b>	<b>County Admin Budget FY2022</b>
A84110	Water Facility Misc Equipment	-	-	18,703	-	-	-	30,000	30,000
A85010	Water/Wastewater Facility Construction	-	-52,160	81,350	17,455,000	17,504,303	4,666,314	17,245,000	17,245,000
A85060	Facility Improvements - non capitalizable	-	-	34,185	83,000	83,000	-	62,000	62,000
A89920	Radios & Electronic Equipment- non capitalizable	-	-	-	-	-	-	600	600
A89925	Computer Equipment- non capitalizable	4,393	103,006	18,543	54,000	103,047	4,600	117,600	117,600
A89935	Laboratory Equipment- non capitalizable	3,063	8,984	11,722	-	-	-	-	-
A89940	Furniture & Office Equip Storage Containers- non capitalizable	10,766	5,367	2,318	2,200	2,200	480	4,500	4,500
A89950	Meters- non capitalizable	4,760	-	1,770	5,000	5,000	-	30,000	30,000
A89955	Fire Hydrants- non capitalizable	-	-	-	60,000	60,000	-	90,000	90,000
A89960	Miscellaneous Equipment- non-capitalizable	19,291	6,388	-	-	-	-	25,500	25,500
A89965	Facility Improvements - non capitalizable .	205,287	131,192	96,486	18,400	18,400	-	515,000	515,000
<b>AH8X Capital Expenditures</b>		<b>269,806</b>	<b>244,427</b>	<b>557,799</b>	<b>19,355,326</b>	<b>20,162,248</b>	<b>5,319,881</b>	<b>19,993,017</b>	<b>19,993,017</b>
A90010	Principal Payments	-	-	-	4,584,256	4,584,256	1,187,515	4,615,289	4,615,289
A90020	Interest Payments	2,930,215	2,153,826	1,997,289	1,831,971	1,831,971	687,859	1,208,914	1,208,914
A91020	Depreciation Expense	9,035,351	9,450,567	9,673,250	-	-	-	-	-
<b>AH9X Debt Service</b>		<b>11,965,566</b>	<b>11,604,393</b>	<b>11,670,539</b>	<b>6,416,227</b>	<b>6,416,227</b>	<b>1,875,374</b>	<b>5,824,203</b>	<b>5,824,203</b>
<b>AH9X Total Expenses</b>		<b>43,686,475</b>	<b>45,715,984</b>	<b>47,897,281</b>	<b>62,348,808</b>	<b>64,535,847</b>	<b>33,653,969</b>	<b>62,839,424</b>	<b>64,379,697</b>

# *Special Service Areas*



## 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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	48,841	50,000	50,000	50,000	0	0%
AHM Miscellaneous .	440	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>49,281</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
AH6X Commodities	1,656	3,000	3,000	3,000	0	0%
AH7X Contractuals	48,344	47,000	47,000	47,000	0	0%
<b>AH6X 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>

### BUDGET HIGHLIGHTS:

- ❖ Revenues and expenses are projected to remain flat.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F272 Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	49,773	49,806	48,841	50,000	50,000	41,567	-	50,000
A41110	Prior Year Property Taxes	39	363	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>49,812</b>	<b>50,169</b>	<b>48,841</b>	<b>50,000</b>	<b>50,000</b>	<b>41,567</b>	<b>-</b>	<b>50,000</b>
A48010	Interest	16	240	440	-	-	-60	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>16</b>	<b>240</b>	<b>440</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>49,828</b>	<b>50,409</b>	<b>49,281</b>	<b>50,000</b>	<b>50,000</b>	<b>41,507</b>	<b>-</b>	<b>50,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F272 Special Service Area #8 Loon Lake

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A61010	Office Supplies	110	-	502	200	200	-	200	200
A61040	Operational Supplies	-	-	-	1,300	1,300	-	1,300	1,300
A65090	Gasoline	1,184	248	1,155	1,500	1,500	1,008	1,500	1,500
<b>AH6X</b>	<b>Commodities</b>	<b>1,294</b>	<b>248</b>	<b>1,656</b>	<b>3,000</b>	<b>3,000</b>	<b>1,008</b>	<b>3,000</b>	<b>3,000</b>
A71810	Dues And Subscriptions	-	-	-	-	-	65	-	-
A72110	Liability Insurance	3,517	2,110	2,148	7,500	7,500	2,188	6,000	6,000
A72130	Worker's Compensation Insurance	1,523	1,523	1,523	-	-	1,523	-	-
A72280	Equipment Maintenance	10,430	2,913	1,575	4,000	4,000	1,495	4,500	4,500
A72530	Equipment Rental	-	27,320	17,751	-	-	16,956	-	-
A72560	All Other Rentals	-	-	-	-	-	-	1,000	1,000
A72820	Postage	-	-	123	-	-	144	-	-
A72840	Temporary Employment Services	18,427	9,655	12,523	18,000	18,000	10,231	18,000	18,000
A79940	Miscell Contractual Services	12,776	-	5,054	17,500	17,500	-	17,500	17,500
A79950	All Other Miscellaneous	1,895	6,231	7,648	-	-	3,600	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>48,569</b>	<b>49,752</b>	<b>48,344</b>	<b>47,000</b>	<b>47,000</b>	<b>36,202</b>	<b>47,000</b>	<b>47,000</b>
<b>AH6X</b>	<b>Total Expenses</b>	<b>49,863</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>37,209</b>	<b>50,000</b>	<b>50,000</b>

## Special Service Area #12 - Woods of Ivanhoe

**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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	34,068	34,400	34,400	34,400	0	0%
AHM Miscellaneous .	1,742	774	774	774	0	0%
<b>AH4X Total Revenue</b>	<b>35,810</b>	<b>35,174</b>	<b>35,174</b>	<b>35,174</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	117,455	34,400	34,400	34,400	0	0%
<b>AH4X Total Expenses</b>	<b>117,455</b>	<b>34,400</b>	<b>34,400</b>	<b>34,400</b>	<b>0</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The revenue and the expense budget are to remain flat.



**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

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

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	34,400	34,400	34,068	34,400	34,400	20,730	-	34,400
<b>A41X</b>	<b>Taxes</b>	<b>34,400</b>	<b>34,400</b>	<b>34,068</b>	<b>34,400</b>	<b>34,400</b>	<b>20,730</b>	<b>-</b>	<b>34,400</b>
A48010	Interest	310	850	1,742	774	774	-116	-	774
<b>AHM</b>	<b>Miscellaneous</b>	<b>310</b>	<b>850</b>	<b>1,742</b>	<b>774</b>	<b>774</b>	<b>116</b>	<b>-</b>	<b>774</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>34,710</b>	<b>35,250</b>	<b>35,810</b>	<b>35,174</b>	<b>35,174</b>	<b>20,614</b>	<b>-</b>	<b>35,174</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

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

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79950	All Other Miscellaneous	11,279	25,317	117,455	34,400	34,400	-	-	34,400
<b>AH7X</b>	<b>Contractuals</b>	<b>11,279</b>	<b>25,317</b>	<b>117,455</b>	<b>34,400</b>	<b>34,400</b>	<b>-</b>	<b>-</b>	<b>34,400</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>11,279</b>	<b>25,317</b>	<b>117,455</b>	<b>34,400</b>	<b>34,400</b>	<b>-</b>	<b>-</b>	<b>34,400</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	221,725	226,008	226,008	226,058	50	0%
AHM Miscellaneous	1,848	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>223,574</b>	<b>226,008</b>	<b>226,008</b>	<b>226,058</b>	<b>50</b>	<b>0%</b>
AH9X Debt Service	222,295	226,008	226,008	226,058	50	0%
<b>AHEX Total Expenses</b>	<b>222,295</b>	<b>226,008</b>	<b>226,008</b>	<b>226,058</b>	<b>50</b>	<b>0%</b>

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

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

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	228,516	224,378	221,725	226,008	226,008	183,404	-	226,058
A41110	Prior Year Property Taxes	1,815	-	-	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>230,331</b>	<b>224,378</b>	<b>221,725</b>	<b>226,008</b>	<b>226,008</b>	<b>183,404</b>	<b>-</b>	<b>226,058</b>
A48010	Interest	287	1,002	1,848	-	-	-382	-	-
<b>AHM</b>	<b>Miscellaneous .</b>	<b>287</b>	<b>1,002</b>	<b>1,848</b>	<b>-</b>	<b>-</b>	<b>382</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>230,618</b>	<b>225,379</b>	<b>223,574</b>	<b>226,008</b>	<b>226,008</b>	<b>183,022</b>	<b>-</b>	<b>226,058</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

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

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A90010	Principal Payments	165,000	170,000	170,000	180,000	180,000	175,000	-	185,000
A90020	Interest Payments	58,845	55,908	52,295	46,008	46,008	48,195	-	41,058
<b>AH9X</b>	<b>Debt Service</b>	<b>223,845</b>	<b>225,908</b>	<b>222,295</b>	<b>226,008</b>	<b>226,008</b>	<b>223,195</b>	<b>-</b>	<b>226,058</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>223,845</b>	<b>225,908</b>	<b>222,295</b>	<b>226,008</b>	<b>226,008</b>	<b>223,195</b>	<b>-</b>	<b>226,058</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	2,496,899	2,555,000	2,555,000	2,555,000	0	0%
AHM Miscellaneous	(98,942)	0	0	0	0	0%
<b>AH4X Total Revenue</b>	<b>2,397,957</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	1,225	0	0	0	0	0%
AH9X Debt Service	2,021,437	2,555,000	2,555,000	2,555,000	0	0%
<b>AH9X Total Expenses</b>	<b>2,022,662</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**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F354 Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	2,575,944	2,550,108	2,492,686	2,555,000	2,555,000	2,334,899	-	2,555,000
A41110	Prior Year Property Taxes	-	-	4,213	-	-	-	-	-
<b>A41X</b>	<b>Taxes</b>	<b>2,575,944</b>	<b>2,550,108</b>	<b>2,496,899</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,334,899</b>	<b>-</b>	<b>2,555,000</b>
A48010	Interest	50,221	22,623	-135,717	-	-	115	-	-
A48011	1st Midwest Bank Interest Earned	-	92,964	36,775	-	-	2,504	-	-
A49910	All Other Miscellaneous Revenue	-	-	-	-	-	13,541	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>50,221</b>	<b>115,586</b>	<b>98,942</b>	<b>-</b>	<b>-</b>	<b>16,160</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>2,626,164</b>	<b>2,665,695</b>	<b>2,397,957</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>2,351,059</b>	<b>-</b>	<b>2,555,000</b>

**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F354 Special Service Area #16

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A72815	Bank Service Charges	750	1,975	1,225	-	-	-	-	-
<b>AH7X</b>	<b>Contractuals</b>	<b>750</b>	<b>1,975</b>	<b>1,225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
A90010	Principal Payments	460,895	1,207,745	1,394,345	2,250,000	2,250,000	1,194,501	-	2,317,500
A90020	Interest Payments	434,479	545,511	627,092	305,000	305,000	659,614	-	237,500
<b>AH9X</b>	<b>Debt Service</b>	<b>895,373</b>	<b>1,753,256</b>	<b>2,021,437</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,854,115</b>	<b>-</b>	<b>2,555,000</b>
<b>AH9X</b>	<b>Total Expenses</b>	<b>896,123</b>	<b>1,755,231</b>	<b>2,022,662</b>	<b>2,555,000</b>	<b>2,555,000</b>	<b>1,854,115</b>	<b>-</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	FY2020 Actuals	FY2021 Adopted Budget	FY2021 Modified Budget	FY2022 Budget	\$ Variance	% Variance
A41X Taxes	54,789	28,320	28,320	28,320	0	0%
<b>AH4X Total Revenue</b>	<b>54,789</b>	<b>28,320</b>	<b>28,320</b>	<b>28,320</b>	<b>0</b>	<b>0%</b>
AH7X Contractuals	157,962	28,320	28,320	28,320	0	0%
<b>AHEX Total Expenses</b>	<b>157,962</b>	<b>28,320</b>	<b>28,320</b>	<b>28,320</b>	<b>0</b>	<b>0%</b>

### BUDGET HIGHLIGHTS:

- ❖ The homeowner contribution for and the expense budget are to remain flat.

**Lake County Revenue Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021 and FY2022**

Total GL Entity F290 Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A41100	Property Taxes	56,640	56,683	54,789	28,320	28,320	31,326	-	28,320
<b>A41X</b>	<b>Taxes</b>	<b>56,640</b>	<b>56,683</b>	<b>54,789</b>	<b>28,320</b>	<b>28,320</b>	<b>31,326</b>	<b>-</b>	<b>28,320</b>
A48010	Interest	79	43	-	-	-	2	-	-
<b>AHM</b>	<b>Miscellaneous</b>	<b>79</b>	<b>43</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>AH4X</b>	<b>Total Revenue</b>	<b>56,719</b>	<b>56,725</b>	<b>54,789</b>	<b>28,320</b>	<b>28,320</b>	<b>31,328</b>	<b>-</b>	<b>28,320</b>


**Lake County Expense Budget Comparison Report - Five Year History**  
**For Budget Years: FY2018, FY2019, FY2020, FY2021, and FY2022**

Total GL Entity F290 Special Service Area #17 Construction

Acct Code	Account Description	Recognized Amount FY2018	Recognized Amount FY2019	Recognized Amount FY2020	Adopted Budget FY2021	Modified Budget FY2021	Y-T-D Recognized FY2021	Department Request Budget FY2022	County Admin Budget FY2022
A79950	All Other Miscellaneous	16,915	14,755	157,962	28,320	28,320	-	-	28,320
<b>AH7X</b>	<b>Contractuals</b>	<b>16,915</b>	<b>14,755</b>	<b>157,962</b>	<b>28,320</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>28,320</b>
<b>AHEX</b>	<b>Total Expenses</b>	<b>16,915</b>	<b>14,755</b>	<b>157,962</b>	<b>28,320</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>28,320</b>

# *Budget & Finance Policies*



 <b>Lake County Policy</b>	<b><i>FY2022 Budget and Financial Policies</i></b>
	<b>Version: FY2022-Final</b>
	<b>Date: 05/11/2021</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 and updated 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 Reserve 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. Exceptions will be documented in writing.

## **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 use of reserves approved by the County Board.
- 1.1.4 The County Board will officially accept an estimated tax levy for the new fiscal year no later than the September County 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 approved in November in conjunction with the annual budget.
  - 1.1.5 The approved budget may be amended with emergency appropriations throughout the year at regular County 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 Chief Financial Officer. Such accounts may include long term capital needs where money may be accumulated for multiple years until needed for projects as approved by the County Board.
  - 1.1.6 The budget will provide for adequate maintenance of capital infrastructure, facilities and equipment and for the orderly replacement of equipment.
  - 1.1.7 The budget will 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 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. Debt service is budgeted in a separate category where appropriate.
  - 1.1.9 Finance and Administrative Services Department (FAS) will analyze reports comparing actual revenues and expenditures to budgeted amounts on a monthly basis. Financial reports will be shared with the Finance and Administrative Committee at least quarterly.
  - 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 To the greatest extent possible, County departments will include performance metrics budget on departmental core mission areas and 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 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 that is specific to each unique revenue stream.
- 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 (PTL) 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 FY2022 budget for the Board's consideration, staff will prepare a balanced budget with (1) no growth in the tax levy, and (2) an option or scenario that assumes a property tax levy of allowable CPI growth.

- 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 ongoing 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 prioritized plan for capital improvements and investments and update it annually. All departments/offices/agencies that have a separate capital planning process will present their current year budgeted capital plan in the context of the five-year plan.
- 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% - 5% 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.
- 1.4.6 The CFO will provide the County Administrator and the Board with a risk analysis and assessment prior to any bonding decision.

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

- 1.5.1 The County will continue to maintain a high standard of accounting practices.
- 1.5.2 The accounting system will 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 as an attachment to the agenda of the Finance and Administrative Committee.

### **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 actual or approved budget. The County Administrator may underfund specific 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 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:**

**2.2.1 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. New program requests must have a definitive tie to the County Board's approved Strategic Plan.*

**2.2.2 Expansion**

*A request will be considered an Expansion if it is intended to increase the level or reach of a program/service/tool currently provided/owned by the department/agency/office.*

**2.2.3 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 substitution for the existing service/product.*

**2.2.4 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. Departments/agencies/offices are required to provide a five (5) year replacement plan.*

- 2.3 Department/agency/office New Expansion, and Replacement/Upgrade 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, Expansion, and Replacement/Upgrade 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 FY2022 and going forward.
- 2.4 Board Member requests will not be accepted. Board Members should 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. These requests should be vetted through standing committees sufficiently before the preparation of the budget to allow staff time for inclusion.
- 2.5 Department/Agency/Office Heads will review each vacant position in their department during 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. Any funded position that is vacant for twelve months will automatically be eliminated during budget preparation, unless approved by the Board during budget hearings upon presentation of justification.
- 2.6 The increase in the wage tables that establish non-union wages and salaries by grade shall be

increased by the Consumer Price Index (CPI) or one half the budgeted pay increase, whichever is lower. A formal study will be conducted every five years to normalize the table, if necessary.

- 2.7 The increase in salaries or wages of County employees will not be less than the Consumer Price Index used for PTELL purposes for this budget year, with a goal percentage increase within the range of increases used within the last five years.
- 2.8 The budget preparation of all departments/agencies/offices will be synchronized as much as possible to align with the County budget preparation process.
- 2.9 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.)

## **2.10 Personnel Services Costs**

- 2.10.1 The County shall maintain compensation packages that are sufficient to attract and retain quality employees.
- 2.10.2 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.
- 2.10.3 Consolidation, centralized services, 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. Human Resources, Finance and Administrative Services, and the County Administrator's Office will review the options considered.

## **2.11 Revenues**

- 2.11.1 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/agency/office shall appropriate any specific source of revenue even though that revenue may be generated by any service it provides.
- 2.11.2 The County will continue to increase the non-property tax revenues as follows:
  - 2.11.2.1 Make annual adjustments to all fee schedules under the jurisdiction of the County Board, to appropriately offset the cost of providing the service; and
  - 2.11.2.2 Maintain aggressive collection activities to receive outstanding monies owed to the County; and
  - 2.11.2.3 Recommend new fees that could be charged for departmental activities or services that are currently being performed at no charge.
- 2.11.3 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. Special revenue funds *should not* be used to offset or fund shortages in the General Fund. 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.

## **2.12 Capital Expenses**

- 2.12.1 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.
- 2.12.2 All budget requests for any capital items shall be based upon the estimated total purchase price, exclusive of trade-in value.
- 2.12.3 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). 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.

## **2.13 Facility-Related Expenses**

- 2.13.1 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, or consolidation by the County Administrator's Office. Requests shall be consistent with the Capital Improvement Plan.

## **2.14 Indirect Costs**

- 2.14.1 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."

## **2.15 Property Tax Funds (Excluding Special Service Areas)**

- 2.15.1 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.
- 2.15.2 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 each 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
- 2.15.3 All costs 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.
- 2.15.4 The number of Full Time and Part Time Positions approved during the Annual Budget process shall be the maximum number of positions each department/office/agency may

- hire during the budget year. Any mid-year additions to Full Time or Part Time Positions require Financial & Administrative Committee approval.
- 2.15.5 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.
  - 2.15.6 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 2.0). Renewals of state or federal grants shall receive the closest possible scrutiny.
  - 2.15.7 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 2/3 vote (of the members present) of the Financial & Administrative 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.
  - 2.15.8 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.
  - 2.15.9 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.
  - 2.15.10 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.
  - 2.15.11 Debt Service: Budgets shall be based on applicable bond schedules and/or other relevant factors relating to enabling ordinances.

## **2.16 Non-Property Tax Funds**

- 2.16.1 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.
- 2.16.2 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.
- 2.16.3 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.
- 2.16.4 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 should support the continuation and sustainment of County essential services without a significant employee layoff or reduction in force (RIF).
- 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 indicator as outlined below;
  - 3.3.4 Pandemics;
  - 3.3.5 Adverse action from Federal or State actions and/or grantors; and/or
  - 3.3.6 One-time, unexpected expenses necessary to continue County services.
  - 3.3.7 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:
    - 3.3.8 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.

- 3.3.9 Additional designated reserves will be maintained for Risk Management & Liability Insurance Fund liabilities in an amount based on a professionally performed actuarial analysis.
- 3.3.10 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%.
- 3.3.11 The undesignated reserves can be used only with the approval of the County Board under the following circumstances:
  - 3.3.11.1 in case of economic downturn as defined in the Economic Downturn Indicators section below;
  - 3.3.11.2 to fund emergency unanticipated expenditure requirements or to offset unanticipated revenue downturns occurring within a fiscal year;
  - 3.3.11.3 to fund response and recovery from a pandemic; or
  - 3.3.11.4 to fund liability claims in excess of the risk reserves.
- 3.3.12 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.
- 3.3.13 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.
- 3.3.14 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.

#### 3.4 Economic Downturn Indicators

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

- 3.4.1 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:
  - 3.4.1.1 Sales tax revenue
  - 3.4.1.2 Other State shared revenues (e.g., use tax, income tax and personal property replacement tax)
  - 3.4.1.3 Permit and license fees
- 3.4.2 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 via the Financial & Administrative Committee.

#### E. Attachments

FY22 Budget Calendar

# *Glossary And Acronyms*



## 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>ARPA:</b>	The American Rescue Plan Act of 2021.
<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>CARES:</b>	The Coronavirus Aid, Relief, and Economic Security Act of 2020.
<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>ERA:</b>	Emergency Rental Assistance Program.
<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>GAAP:</b>	Generally Accepted Accounting Principles		
<b>GASB:</b>	Governmental Accounting Standards Board		

**GIS:** Geographic Information System  
**GFOA:** Government Finance Officers Association  
**GO:** General Obligation bond debt  
**GOE:** General Operating Expense

**HCS:** Health & Community Services  
Committee

**HD:** Health Department  
**HLD:** Health, Life and Dental  
**HMIS:** Homeless Management Information  
System  
**HUD:** Housing and Urban Development

**IDOT:** Illinois Department of Transportation  
**IDPH:** Illinois Department of Public Health

**SWALCO:** Solid Waste Agency of Lake County

**TB:** Tuberculosis  
**TIF:** Tax Increment Financing  
**TMC:** Transportation Management Center  
**TR:** Traffic

**UDO:** Unified Development Ordinance  
**USPS:** United States Postal Service

**VAC:** Veteran's Assistance Commission

**WH:** Winchester House  
**WIC:** Women, Infant and Children program

**YTD:** Year-to-Date