

Lake County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
General Fund  
For the Year Ended November 30, 2018  
(With Prior Year Comparative Actual Information)**

	2018			Variance with Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes	\$ 127,589,079	\$ 127,589,079	\$ 130,672,045	\$ 3,082,966	\$ 122,064,124
Charges for services	15,890,108	15,890,108	15,194,190	(695,918)	15,450,618
Licenses and permits	3,700,540	3,700,540	3,716,567	16,027	3,710,935
Fines and forfeitures	1,629,507	1,629,507	1,320,412	(309,095)	1,296,206
Intergovernmental	12,606,660	14,011,283	13,412,350	(598,933)	13,675,033
Investment income	3,019,900	3,019,900	2,416,332	(603,568)	2,073,429
Miscellaneous	7,622,891	7,641,405	6,164,594	(1,476,811)	8,185,522
<b>Total revenues</b>	<b>172,058,685</b>	<b>173,481,822</b>	<b>172,896,490</b>	<b>(585,332)</b>	<b>166,455,867</b>
<b>Expenditures:</b>					
<b>County Board</b>					
Personal services	1,085,601	1,085,601	1,076,190	9,411	1,058,115
Commodities	4,500	4,500	3,166	1,334	2,479
Contractual	1,470,519	1,869,335	1,289,611	579,724	902,267
<b>Total County Board</b>	<b>2,560,620</b>	<b>2,959,436</b>	<b>2,368,967</b>	<b>590,469</b>	<b>1,962,861</b>
<b>County Administrator</b>					
Personal services	1,899,411	1,899,411	1,891,586	7,825	1,595,051
Commodities	42,598	50,598	26,128	24,470	36,887
Contractual	809,585	867,285	742,068	125,217	677,122
<b>Total County Administrator</b>	<b>2,751,594</b>	<b>2,817,294</b>	<b>2,659,782</b>	<b>157,512</b>	<b>2,309,060</b>
<b>General Operating Expenditures</b>					
Personal services	2,104,806	1,811,629	50,000	1,761,629	387,766
Commodities	300,000	300,000	165,000	135,000	195
Contractual	3,379,270	4,786,117	2,429,332	2,356,785	2,220,080
Capital outlay	12,731,662	7,326,984	1,970,791	5,356,193	3,092,921
<b>Total General Operating Expenditures</b>	<b>18,515,738</b>	<b>14,224,730</b>	<b>4,615,123</b>	<b>9,609,607</b>	<b>5,700,962</b>
<b>Corporate Capital Improvements</b>					
Contractual	-	2,326,815	619,726	1,707,089	195,160
Capital outlay	-	79,603,180	18,462,314	61,140,866	20,625,362
<b>Total Corporate Capital Improvements</b>	<b>-</b>	<b>81,929,995</b>	<b>19,082,040</b>	<b>62,847,955</b>	<b>20,820,522</b>
<b>Finance and Administrative Services</b>					
Personal services	4,365,630	4,365,630	4,224,477	141,153	3,942,109
Commodities	609,000	622,500	616,264	6,236	595,144
Contractual	8,383,947	8,508,499	7,555,005	953,494	7,129,730
Capital outlay	-	-	-	-	153,224
<b>Total Finance and Administrative Services</b>	<b>13,358,577</b>	<b>13,496,629</b>	<b>12,395,746</b>	<b>1,100,883</b>	<b>11,820,207</b>
<b>Information and Technology</b>					
Personal services	4,797,786	4,797,786	4,312,357	485,429	4,680,908
Commodities	46,750	46,750	39,372	7,378	43,923
Contractual	7,899,604	7,949,604	6,945,451	1,004,153	6,494,495
Capital outlay	-	-	-	-	4,675
<b>Total Information and Technology</b>	<b>12,744,140</b>	<b>12,794,140</b>	<b>11,297,180</b>	<b>1,496,960</b>	<b>11,224,001</b>

Lake County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
General Fund (Continued)  
For the Year Ended November 30, 2018  
(With Prior Year Comparative Actual Information)**

	2018			Variance with Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Expenditures (Cont.):					
Human Resources					
Personal services	\$ 974,794	\$ 974,794	\$ 885,429	\$ 89,365	\$ 864,165
Commodities	14,247	14,247	8,110	6,137	10,785
Contractual	864,330	864,330	758,945	105,385	849,053
Total Human Resources	1,853,371	1,853,371	1,652,484	200,887	1,724,003
Treasurer					
Personal services	877,729	894,829	894,802	27	967,620
Commodities	11,000	13,327	13,327	-	5,779
Contractual	431,238	424,978	424,975	3	433,257
Total Treasurer	1,319,967	1,333,134	1,333,104	30	1,406,656
County Clerk					
Personal services	2,059,416	2,096,936	2,096,884	52	1,956,491
Commodities	161,600	112,000	111,985	15	64,670
Contractual	1,976,523	2,028,553	2,022,021	6,532	1,592,218
Total County Clerk	4,197,539	4,237,489	4,230,890	6,599	3,613,379
Recorder of Deeds					
Personal services	484,738	484,738	437,941	46,797	473,945
Commodities	8,100	8,100	2,949	5,151	4,551
Contractual	219,070	219,070	171,016	48,054	177,596
Total Recorder of Deeds	711,908	711,908	611,906	100,002	656,092
Supervisor of Assessments					
Personal services	1,615,556	1,619,916	1,619,813	103	1,553,908
Commodities	52,000	47,640	33,085	14,555	33,150
Contractual	842,029	842,029	747,184	94,845	793,225
Total Supervisor of Assessments	2,509,585	2,509,585	2,400,082	109,503	2,380,283
Regional Office of Education					
Personal services	450,357	450,357	449,485	872	441,688
Commodities	3,150	3,150	3,008	142	3,873
Contractual	319,812	319,812	293,776	26,036	297,726
Total Regional Office of Education	773,319	773,319	746,269	27,050	743,287
Planning and Development					
Personal services	2,541,507	2,541,507	2,378,554	162,953	2,520,851
Commodities	52,997	52,997	33,694	19,303	41,579
Contractual	1,204,641	1,238,516	1,069,306	169,210	1,136,007
Total Planning and Development	3,799,145	3,833,020	3,481,554	351,466	3,698,437
Sheriff					
Personal services	42,718,283	42,727,419	41,026,990	1,700,429	40,975,026
Commodities	2,186,832	2,198,630	1,978,253	220,377	2,112,296
Contractual	22,497,290	22,575,792	21,857,698	718,094	21,165,778
Capital outlay	-	73,044	-	73,044	-
Total Sheriff	67,402,405	67,574,885	64,862,941	2,711,944	64,253,100
Clerk of the Circuit Court					
Personal services	5,807,903	5,807,903	5,714,549	93,354	5,551,172
Commodities	185,000	185,000	134,558	50,442	110,255
Contractual	2,875,309	2,875,309	2,580,499	294,810	2,541,916
Total Clerk of the Circuit Court	8,868,212	8,868,212	8,429,606	438,606	8,203,343

Lake County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
General Fund (Continued)  
For the Year Ended November 30, 2018  
(With Prior Year Comparative Actual Information)**

	2018			Variance with Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
Expenditures (Cont.):					
Circuit Courts					
Personal services	\$ 9,658,846	\$ 10,025,246	\$ 9,990,873	\$ 34,373	\$ 9,815,946
Commodities	71,650	74,650	66,844	7,806	54,871
Contractual	5,189,349	5,836,582	5,518,535	318,047	5,388,011
Capital outlay	-	1,470	-	1,470	380
<b>Total Circuit Courts</b>	<b>14,919,845</b>	<b>15,937,948</b>	<b>15,576,252</b>	<b>361,696</b>	<b>15,259,208</b>
State's Attorney					
Personal services	10,487,810	10,578,942	10,572,517	6,425	10,281,374
Commodities	142,412	142,412	129,915	12,497	97,477
Contractual	4,600,353	4,613,922	4,302,435	311,487	4,280,486
<b>Total State's Attorney</b>	<b>15,230,575</b>	<b>15,335,276</b>	<b>15,004,867</b>	<b>330,409</b>	<b>14,659,337</b>
Coroner					
Personal services	797,902	877,492	877,487	5	828,497
Commodities	30,000	24,000	23,993	7	30,544
Contractual	709,781	742,051	742,030	21	643,761
<b>Total Coroner</b>	<b>1,537,683</b>	<b>1,643,543</b>	<b>1,643,510</b>	<b>33</b>	<b>1,502,802</b>
Public Defender					
Personal services	3,723,656	3,746,761	3,746,756	5	3,625,682
Commodities	24,656	25,156	25,156	-	23,999
Contractual	1,619,415	1,604,106	1,603,164	942	1,564,245
<b>Total Public Defender</b>	<b>5,367,727</b>	<b>5,376,023</b>	<b>5,375,076</b>	<b>947</b>	<b>5,213,926</b>
Merit Commission					
Personal services	44,053	44,703	44,694	9	43,139
Commodities	2,300	2,300	1,692	608	2,423
Contractual	84,280	83,630	45,494	38,136	57,541
<b>Total Merit Commission</b>	<b>130,633</b>	<b>130,633</b>	<b>91,880</b>	<b>38,753</b>	<b>103,103</b>
<b>Total expenditures</b>	<b>178,552,583</b>	<b>258,340,570</b>	<b>177,859,259</b>	<b>80,481,311</b>	<b>177,254,569</b>
Excess (deficiency) of revenues over expenditures	(6,493,898)	(84,858,748)	(4,962,769)	79,895,979	(10,798,702)
Other financing sources:					
Transfers in	22,990,403	22,990,403	20,208,505	(2,781,898)	19,117,387
Transfers out	(8,544,181)	(8,544,181)	(8,140,493)	403,688	(8,139,835)
Sale of capital assets	132,000	132,000	185,768	53,768	161,847
<b>Total other financing sources</b>	<b>14,578,222</b>	<b>14,578,222</b>	<b>12,253,780</b>	<b>(2,324,442)</b>	<b>11,139,399</b>
<b>Change in fund balance</b>	<b>\$ 8,084,324</b>	<b>\$ (70,280,526)</b>	<b>7,291,011</b>	<b>\$ 77,571,537</b>	<b>340,697</b>
Fund balances:					
December 1, 2017			<u>120,632,053</u>		<u>120,291,356</u>
November 30, 2018			<u>\$ 127,923,064</u>		<u>\$ 120,632,053</u>

Lake County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
Health Department  
For the Year Ended November 30, 2018  
(With Prior Year Comparative Actual Information)**

	2018		Actual	Variance with Final Budget	2017 Actual
	Original Budget	Final Budget			
<b>Revenues:</b>					
Taxes	\$ 16,905,339	\$ 16,905,339	\$ 16,883,224	\$ (22,115)	\$ 16,767,604
Charges for services	2,978,845	2,988,403	3,361,938	373,535	3,170,739
Licenses and permits	2,119,530	2,119,530	2,145,188	25,658	2,074,418
Fines and forfeitures	32,000	32,000	32,187	187	30,179
Intergovernmental	42,284,112	46,461,215	44,919,562	(1,541,653)	41,075,294
Investment income	75,000	75,000	101,521	26,521	131,259
Miscellaneous	992,442	1,011,942	69,450	(942,492)	35,958
<b>Total revenues</b>	<b>65,387,268</b>	<b>69,593,429</b>	<b>67,513,070</b>	<b>(2,080,359)</b>	<b>63,285,451</b>
<b>Expenditures:</b>					
Current:					
Health and human services	75,135,277	77,713,703	71,462,276	6,251,427	70,747,766
Capital outlay	1,146,600	4,655,135	4,251,220	403,915	1,561,491
<b>Total expenditures</b>	<b>76,281,877</b>	<b>82,368,838</b>	<b>75,713,496</b>	<b>6,655,342</b>	<b>72,309,257</b>
Excess (deficiency) of revenues over expenditures	(10,894,609)	(12,775,409)	(8,200,426)	4,574,983	(9,023,806)
<b>Other financing sources:</b>					
Transfers in	7,870,196	7,870,196	7,357,915	(512,281)	7,389,889
Sale of capital assets	24,400	24,400	42,560	18,160	42,821
<b>Total other financing sources</b>	<b>7,894,596</b>	<b>7,894,596</b>	<b>7,400,475</b>	<b>(494,121)</b>	<b>7,432,710</b>
<b>Change in fund balance</b>	<b>\$ (3,000,013)</b>	<b>\$ (4,880,813)</b>	<b>(799,951)</b>	<b>\$ 4,080,862</b>	<b>(1,591,096)</b>
<b>Fund balances:</b>					
December 1, 2017			<u>37,765,768</u>		<u>39,356,864</u>
November 30, 2018			<u>\$ 36,965,817</u>		<u>\$ 37,765,768</u>

Lake County, Illinois

**Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual  
1/4% Sales Tax For Transportation and Public Safety  
For the Year Ended November 30, 2018  
(With Prior Year Comparative Actual Information)**

	2018			Variance with Final Budget	2017 Actual
	Original Budget	Final Budget	Actual		
<b>Revenues:</b>					
Taxes	\$ 32,100,000	\$ 32,100,000	\$ 31,583,946	\$ (516,054)	\$ 30,776,032
Intergovernmental	2,974,400	11,948,700	2,647,607	(9,301,093)	5,247,097
Investment income	511,385	511,385	263,303	(248,082)	85,306
<b>Total revenues</b>	<b>35,585,785</b>	<b>44,560,085</b>	<b>34,494,856</b>	<b>(10,065,229)</b>	<b>36,108,435</b>
<b>Expenditures:</b>					
Current:					
Contractual	121,900	131,400	37,563	93,837	23,362
Capital outlay	30,092,685	119,610,300	22,952,320	96,657,980	23,890,995
<b>Total expenditures</b>	<b>30,214,585</b>	<b>119,741,700</b>	<b>22,989,883</b>	<b>96,751,817</b>	<b>23,914,357</b>
<b>Other financing sources:</b>					
Transfers out	(5,371,200)	(5,371,200)	(5,290,884)	80,316	(4,164,724)
<b>Total other financing sources</b>	<b>(5,371,200)</b>	<b>(5,371,200)</b>	<b>(5,290,884)</b>	<b>80,316</b>	<b>(4,164,724)</b>
<b>Change in fund balance</b>	<b>\$ -</b>	<b>\$ (80,552,815)</b>	<b>6,214,089</b>	<b>\$ 86,766,904</b>	<b>8,029,354</b>
<b>Fund balances:</b>					
December 1, 2017			<u>86,559,937</u>		<u>78,530,583</u>
November 30, 2018			<u>\$ 92,774,026</u>		<u>\$ 86,559,937</u>