



Date: July 23, 2026

FISCAL YEAR 2026 LAKE COUNTY MONTHLY FINANCIAL REPORTS – JUNE 2026

Summary: This report shows data as unaudited and is an overview of Lake County’s financial activities for the period ending June 30, 2026. In accordance with Lake County’s Budget and Financial Policies, financial reports are submitted to the Finance and Administrative Committee that provide a current snapshot comparing actual revenues and expenditures to budgeted amounts. In addition, the Finance Department provides other financial information that may be of interest to the County Board.

Monthly Financial Report Highlights:

- The Revenue and Expense Report reflect activity through the end of June, seven months of activity, or 58.3% of the fiscal year.
- Revenue received through June 30, 2026, is \$314,816,708 in comparison to the year-to-date modified budgeted revenue amount of \$739,501,208. This indicates that as of June 30, 2026, 42.57% of budgeted revenue has been collected.
- Expenditures spent through June 30, 2026, are \$360,651,184 in comparison to the year-to-date modified budgeted expenditure amount of \$1,099,598,389. This indicates that as of June 30, 2026, 32.80% of budgeted expenditure has been spent.

Background:

Two reports are attached:

- Revenue & Expense Budget vs. Actual Report, through 6/30/2026:
 - The report is broken down into six main sections separated by Fund Type. This includes the Property Tax Funds, Special Revenue Funds, Capital Project Funds, Internal Service Funds, Enterprise Funds, and Debt Service Funds. The Report compares the year-to-date revenue and expenses to the year-to-date modified budgeted revenue and expenses, and it provides the current fiscal year information and compares it to the prior fiscal year.
- An Economic Indicator Report through June 30, 2026, reflecting the most recent information available:
 - The report reflects the status of the County’s economically sensitive indicators, in a color-coded fashion shown below:

Selected Tax Fund Revenues
Above Budgeted Revenue
Within Expected Range
Below Budgeted Revenue

Selected Expenses
Below Budgeted Expense
Within Expected Range
Above Budgeted Expense

Please contact Finance with any questions.

Attachments:

- Revenue & Expense Budget vs. Actual Report
- Economic Indicator Report

Revenue Summary

Lake County

Current Period: Jun-26
Date Pulled: 22-JUL-2026

Summary: All Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Property Tax Funds: General Fund	243,540,156	113,281,502	46.51%	226,071,308	110,445,827	48.85%
Property Tax Funds: Other Property Tax Operating Funds	171,437,564	80,022,961	46.68%	192,756,759	89,936,710	46.66%
Property Tax Funds: Capital Project Funds	30,238,103	5,781,300	19.12%	20,712,499	14,488,322	69.95%
Property Tax Funds: Sub Total	445,215,823	199,085,762	44.72%	439,540,566	214,870,859	48.89%
Special Revenue Funds	84,193,051	27,855,911	33.09%	119,573,247	30,908,066	25.85%
Capital Project Funds	69,070,997	28,140,880	40.74%	72,909,652	26,184,454	35.91%
Internal Service Funds	52,385,000	28,738,432	54.86%	50,262,642	27,332,652	54.38%
Enterprise Funds	71,707,812	28,628,572	39.92%	60,201,098	27,061,675	44.95%
Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	0	0
Grand Total - All Funds	739,501,208	314,816,708	42.57%	759,974,181	326,357,706	42.94%

Property Tax Funds: General Fund

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
General Fund	243,540,156	113,281,502	46.51%	226,071,308	110,445,827	48.85%

Property Tax Funds: Other Property Tax Operating Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
FICA	15,520,000	7,332,322	47.24%	16,008,700	8,075,172	50.44%
IMRF	9,060,000	4,255,203	46.97%	12,110,000	6,056,109	50.01%
Liability Insurance	10,637,101	5,153,480	48.45%	10,647,483	5,670,797	53.26%
Veterans Assistance Commission	6,659,889	3,042,897	45.69%	6,260,822	3,041,078	48.57%
Stormwater Management	14,781,495	1,011,513	6.84%	31,346,153	6,714,963	21.42%
Division of Transportation	12,144,062	6,112,217	50.33%	14,013,357	7,273,394	51.90%
Hulse Detention Center	6,340,849	2,533,652	39.96%	8,642,305	3,774,212	43.67%
Health Department	95,179,791	50,040,866	52.58%	93,021,303	48,971,920	52.65%
Tuberculosis Clinic	1,114,376	540,811	48.53%	706,636	359,065	50.81%
Total - Other Property Tax Op Funds	171,437,564	80,022,961	46.68%	192,756,759	89,936,710	46.66%
Total Operating Funds	414,977,720	193,304,462	46.58%	418,828,067	200,382,537	47.84%

Property Tax Funds: Capital Project Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Long Term Capital	17,835,314	28,581	0.16%	8,362,200	8,362,200	100.00%
Bridge Tax	3,986,059	1,846,091	46.31%	3,967,031	1,958,096	49.36%
Matching Tax	8,416,730	3,906,628	46.42%	8,383,268	4,168,025	49.72%
Sub Total - Capital	30,238,103	5,781,300	19.12%	20,712,499	14,488,322	69.95%

Property Tax Funds: Total

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Total	445,215,823	199,085,762	44.72%	439,540,566	214,870,859	48.89%

Revenue Summary

Lake County

Current Period: Jun-26
Date Pulled: 22-JUL-2026

Special Revenue: Non-Grant Special Revenue Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Public Defender Supreme Court Fund	105,317	107,385	101.96%	0	113,115	n/m
Law Library	511,761	288,975	56.47%	511,250	277,070	54.19%
Children's Waiting Room Fund	213,528	120,222	56.30%	202,916	114,984	56.67%
Court Automation	953,933	473,219	49.61%	954,684	480,326	50.31%
Court Document Storage	997,519	482,265	48.35%	988,935	496,250	50.18%
Probation Services Fee	1,061,500	427,909	40.31%	1,087,347	473,078	43.51%
Vital Records Automation	83,287	49,653	59.62%	84,117	61,225	72.79%
State Attorney Records Automation	8,000	2,608	32.60%	8,739	3,351	38.35%
GIS Automation Fee	1,687,045	900,730	53.39%	1,443,731	790,354	54.74%
Public Defender Records Automation Fund	3,027	1,531	50.59%	3,000	1,826	60.86%
Tax Sale Automation Fees	92,456	0	0.00%	91,526	110	0.12%
Recorder Automation	1,074,817	631,739	58.78%	924,970	556,054	60.12%
Solid Waste Management Tax	241,573	105,419	43.64%	364,469	102,347	28.08%
Coroner Fees	363,000	49,538	13.65%	361,846	48,674	13.45%
Electronic Citation Fund	220,662	102,278	46.35%	187,909	109,353	58.19%
Neutral Site Custody Exchange Fee	184,283	108,926	59.11%	178,972	104,288	58.27%
Transportation Hire Back	25,000	4,271	17.08%	45,000	5,768	12.82%
Video Gaming	1,200,000	485,626	40.47%	1,100,000	478,723	43.52%
Circuit Court Clerk Operations & Administrative	230,000	65,057	28.29%	0	0	n/m
Option Motor Fuel Tax	13,195,076	5,215,523	39.53%	12,215,076	4,973,138	40.71%
Township Motor Fuel	0	895,577	n/m	34,453	1,175,664	3,412.37%
Sheriff Asset Forfeiture	165,000	354,676	214.96%	160,896	142,331	88.46%
Inmate Welfare	679,000	345,013	50.81%	550,627	362,121	65.77%
Asset Forfeiture	54,500	93,407	171.39%	59,813	68,352	114.28%
Money Laundering Forfeiture	5,450	0	0.00%	10,432	0	0.00%
Computer Fraud Forfeiture	86,500	20,790	24.03%	87,099	14,975	17.19%
Opioid Settlement Fund	313,273	136,537	43.58%	18,838	330,400	1,753.90%
Environmental Prosecution	3,000	0	0.00%	3,446	0	0.00%
Contribution Fund	0	5,370	n/m	3,142	6,780	215.80%
Special Service Area No. 8 Loon Lake Fund	50,725	24,320	47.94%	51,031	25,297	49.57%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400	15,737	45.75%	35,242	17,207	48.82%
Special Service Area No. 17 Fund	14,160	6,119	43.21%	14,160	7,081	50.00%
Total Non-Grant Special Revenue Funds	23,857,792	11,520,421	48.29%	21,783,666	11,340,242	52.06%

Special Revenue: Grant Special Revenue Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
ARPA Fund	0	1,219,314	n/m	0	1,788,544	n/m
ERA 2 Fund	0	0	n/m	18,245	0	0
HUD Grants	25,486,363	3,344,043	13.12%	24,384,545	2,847,232	11.68%
Workforce Development	12,603,427	4,771,520	37.86%	8,568,382	4,107,102	47.93%
Lake County Regional Stormwater Management	22,245,470	7,000,613	31.47%	64,818,409	10,824,945	16.70%
Total Grant Special Revenue Funds	60,335,259	16,335,490	27.07%	97,789,581	19,567,824	20.01%

Special Revenue: Total

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Total	84,193,051	27,855,911	33.09%	119,573,247	30,908,066	25.85%

Revenue Summary

Lake County

Current Period: Jun-26
Date Pulled: 22-JUL-2026

Capital Project Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
2010A Bond Road Construction Project	0	0	n/m	0	1,568	n/m
2015 Bond	0	33,601	n/m	0	39,521	n/m
2022 Bond Capital Fund	0	114,029	n/m	0	243,805	n/m
1/4% Sales Tax	48,276,601	16,366,023	33.90%	48,425,243	16,575,320	34.23%
Motor Fuel Tax	20,794,396	11,627,228	55.92%	24,484,409	9,324,239	38.08%
Total Capital Project Funds	69,070,997	28,140,880	40.74%	72,909,652	26,184,454	35.91%

Internal Service Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Health-Life-Dental Insurance Fund	52,385,000	28,738,432	54.86%	50,262,642	27,332,652	54.38%

Enterprise Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Public Works	57,780,820	27,270,022	47.20%	55,660,194	25,994,254	46.70%
Public Works Capital	13,926,992	1,358,550	9.75%	4,540,904	1,067,421	23.51%
Total Enterprise Funds	71,707,812	28,628,572	39.92%	60,201,098	27,061,675	44.95%

Debt Service Funds

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
2015 G.O. Bonds Fund	5,034,825	1,262,900	25.08%	5,032,875	0	0.00%
2018 G.O. Refunding Bonds Fund	2,608,600	122,450	4.69%	2,616,750	0	0.00%
2019 G.O. Refunding Bonds Fund	7,104,850	414,925	5.84%	7,652,100	0	0.00%
2022 G.O. Bonds Fund	2,180,250	566,875	26.00%	2,185,250	0	0.00%
Total Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	0	0.00%

Grand Total: All Revenues

Category	FY26 Y-T-D Budgeted Revenues	FY26 Y-T-D Revenues	FY26 % of Budgeted Revenues	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues
Grand Total	739,501,208	314,816,708	42.57%	759,974,181	326,357,706	42.94%

Expense Summary

Lake County

Current Period: Jun-26
Date Pulled: 22-JUL-2026

Summary: All Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Property Tax Funds: General Fund	248,200,060	130,249,004	52.48%	243,085,561	129,031,756	53.08%
Property Tax Funds: Other Property Tax Operating Funds	189,896,425	96,545,664	50.84%	187,964,624	92,659,849	49.30%
Property Tax Funds: Capital Project Funds	75,360,898	8,235,912	10.93%	68,582,824	8,544,474	12.46%
Property Tax Funds: Sub Total	513,457,383	235,030,580	45.77%	499,633,008	230,236,079	46.08%
Special Revenue Funds	161,574,981	35,950,390	22.25%	225,754,272	44,306,315	19.63%
Capital Project Funds	225,177,992	21,032,426	9.34%	232,357,288	21,624,737	9.31%
Internal Service Funds	52,385,000	29,976,790	57.22%	50,985,000	28,798,919	56.49%
Enterprise Funds	130,074,507	36,293,849	27.90%	106,935,288	31,371,610	29.34%
Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	2,614,313	14.95%
Grand Total - All Funds	1,099,598,389	360,651,184	32.80%	1,133,151,831	358,951,972	31.68%

Property Tax Funds: General Fund

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
County Board	3,052,726	1,846,393	60.48%	2,065,029	1,239,409	60.02%
County Administrator	8,720,169	3,265,705	37.45%	4,820,456	2,699,697	56.01%
General Operating Expense	33,971,611	5,927,571	17.45%	41,142,657	11,188,474	27.19%
Corporate Capital Improvements	45,550	106,648	234.13%	332,689	18,655	5.61%
Finance	2,922,303	1,615,689	55.29%	2,553,438	1,523,544	59.67%
Information Technology	17,996,008	12,721,515	70.69%	18,777,554	12,708,463	67.68%
Human Resources	2,621,732	1,455,666	55.52%	2,510,890	1,318,388	52.51%
Construction and Facilities	12,638,403	6,550,239	51.83%	12,224,130	6,563,566	53.69%
Treasurer	1,790,966	1,051,631	58.72%	1,486,576	1,074,028	72.25%
County Clerk	6,860,515	4,166,994	60.74%	5,795,299	3,748,154	64.68%
Chief County Assessment Officer	3,608,345	2,048,054	56.76%	3,277,883	2,062,734	62.93%
Regional Office of Education	892,110	455,971	51.11%	761,078	438,302	57.59%
Planning & Development	4,188,500	2,274,492	54.30%	3,714,308	2,299,516	61.91%
Sheriff	87,690,940	50,707,261	57.82%	83,486,688	46,505,967	55.70%
Clerk of the Circuit Court	10,284,871	6,018,157	58.51%	10,301,958	5,976,173	58.01%
Circuit Courts	18,726,055	11,159,421	59.59%	17,920,102	11,805,707	65.88%
States Attorney	22,926,150	13,706,440	59.79%	23,801,562	12,825,396	53.88%
County Coroner	2,070,314	1,126,509	54.41%	1,847,137	1,183,492	64.07%
Public Defender	7,074,143	3,999,243	56.53%	6,157,437	3,770,243	61.23%
Merit Commission	118,649	45,408	38.27%	108,688	81,848	75.31%
Total - General Fund	248,200,060	130,249,004	52.48%	243,085,561	129,031,756	53.08%

Property Tax Funds: Other Property Tax Operating Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
FICA	14,578,485	7,697,675	52.80%	14,141,758	8,039,596	56.85%
IMRF	13,400,424	7,325,893	54.67%	13,698,854	7,945,503	58.00%
Liability Insurance	9,529,232	6,328,321	66.41%	9,580,695	6,464,614	67.48%
Veterans Assistance Commission	6,431,317	1,631,141	25.36%	6,025,939	1,541,631	25.58%
Stormwater Management	26,171,882	4,595,637	17.56%	26,065,953	2,032,124	7.80%
Division of Transportation	18,542,775	11,235,426	60.59%	17,170,404	10,668,423	62.13%
Hulse Detention Center	8,171,373	4,359,718	53.35%	8,084,543	4,135,665	51.16%
Health Department	92,312,425	52,926,123	57.33%	92,551,333	51,444,036	55.58%
Tuberculosis Clinic	758,511	445,729	58.76%	645,145	388,259	60.18%
Total - Other Property Tax Op Funds	189,896,425	96,545,664	50.84%	187,964,624	92,659,849	49.30%
Total Operating Funds	438,096,485	226,794,668	51.77%	431,050,185	221,691,605	51.43%

Expense Summary

Lake County

Current Period: Jun-26
Date Pulled: 22-JUL-2026

Property Tax Funds: Capital Project Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Long Term Capital	38,201,790	6,366,172	16.66%	31,300,029	4,135,723	13.21%
Bridge Tax	11,471,485	717,511	6.25%	12,474,582	2,292,303	18.38%
Matching Tax	25,687,623	1,152,228	4.49%	24,808,213	2,116,448	8.53%
Sub Total - Capital	75,360,898	8,235,912	10.93%	68,582,824	8,544,474	12.46%

Property Tax Funds: Total

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Total	513,457,383	235,030,580	45.77%	499,633,008	230,236,079	46.08%

Special Revenue: Non-Grant Special Revenue Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Public Defender Supreme Court Fund	105,000	79,430	75.65%	113,114	79,179	70.00%
Law Library	477,108	270,399	56.67%	478,302	279,223	58.38%
Children's Waiting Room Fund	211,592	121,462	57.40%	199,902	123,062	61.56%
Court Automation	1,161,982	630,429	54.25%	1,538,835	941,555	61.19%
Court Document Storage	1,954,000	246,485	12.61%	1,325,469	712,946	53.79%
Probation Services Fee	1,697,000	459,821	27.10%	1,515,335	334,779	22.09%
Vital Records Automation	10,000	5,048	50.48%	77,150	7,910	10.25%
State Attorney Records Automation	50,000	0	0.00%	95,200	0	0.00%
GIS Automation Fee	1,448,712	0	0.00%	1,443,731	0	0.00%
Tax Sale Automation Fees	158,158	81,457	51.50%	350,282	74,270	21.20%
Recorder Automation	1,087,200	642,793	59.12%	1,240,003	765,962	61.77%
Solid Waste Management Tax	241,573	6,082	2.52%	350,000	62,126	17.75%
Coroner Fees	356,750	196,250	55.01%	314,700	187,531	59.59%
Electronic Citation Fund	142,000	37,052	26.09%	150,000	19,032	12.69%
Neutral Site Custody Exchange Fee	180,250	68,774	38.16%	175,000	65,913	37.66%
Transportation Hire Back	125,000	19,920	15.94%	125,000	27,033	21.63%
Video Gaming	1,576,776	354,858	22.51%	1,654,899	340,758	20.59%
Circuit Court Clerk Operations & Administrative	750,000	305,349	40.71%	0	0	n/m
Option Motor Fuel Tax	46,826,943	4,730,043	10.10%	42,383,591	4,672,884	11.03%
Township Motor Fuel	0	810,616	n/m	0	941,768	n/m
Sheriff Asset Forfeiture	370,000	3,000	0.81%	616,342	322,871	52.39%
Inmate Welfare	1,510,770	569,117	37.67%	1,420,993	227,299	16.00%
Asset Forfeiture	175,228	59,648	34.04%	45,000	2,773	6.16%
Money Laundering Forfeiture	20,000	0	0.00%	10,000	9,825	98.25%
Computer Fraud Forfeiture	290,000	120,225	41.46%	122,000	80,299	65.82%
Opioid Settlement Fund	1,513,436	316,563	20.92%	681,524	17,452	2.56%
Environmental Prosecution	74,708	9,522	12.75%	29,000	1,602	5.53%
Contribution Fund	0	43,811	n/m	0	9,723	n/m
Special Service Area No. 8 Loon Lake Fund	50,000	14,769	29.54%	50,000	22,649	45.30%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400	0	0.00%	34,400	0	0.00%
Special Service Area No. 17 Fund	14,160	0	0.00%	14,160	0	0.00%
Total Non-Grant Special Revenue Funds	62,612,746	10,202,921	16.30%	56,553,933	10,330,426	18.27%

Expense Summary

Lake County

Current Period: Jun-26
Date Pulled: 22- JUL-2026

Special Revenue: Grant Special Revenue Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
ARPA Fund	38,991,942	12,877,715	33.03%	65,872,345	26,190,000	39.76%
ERA 2 Fund	0	0	n/m	10,050	10,050	100.00%
HUD Grants	25,486,454	3,177,006	12.47%	24,001,369	3,055,685	12.73%
Workforce Development	13,078,428	5,082,139	38.86%	8,568,382	4,334,287	50.58%
Lake County Regional Stormwater Management	21,405,411	4,610,608	21.54%	70,748,193	385,867	0.55%
Total Grant Special Revenue Funds	98,962,235	25,747,468	26.02%	169,200,340	33,975,889	20.08%

Special Revenue: Total

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Total	161,574,981	35,950,390	22.25%	225,754,272	44,306,315	19.63%

Capital Project Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
2010A Bond Road Construction Project	0	0	n/m	0	0	n/m
2015 Bond	0	0	n/m	0	0	n/m
2022 Bonds Capital Fund	2,008,015	644,075	32.08%	7,173,631	3,729,194	51.98%
1/4% Sales Tax	148,877,554	11,003,685	7.39%	150,087,706	9,444,566	6.29%
Motor Fuel Tax	74,292,423	9,384,665	12.63%	75,095,951	8,450,977	11.25%
Total Capital Project Funds	225,177,992	21,032,426	9.34%	232,357,288	21,624,737	9.31%

Internal Service Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Health-Life-Dental Insurance Fund	52,385,000	29,976,790	57.22%	50,985,000	28,798,919	56.49%

Enterprise Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Public Works	68,519,687	26,256,504	38.32%	49,666,460	23,721,998	47.76%
Public Works Capital	61,554,820	10,037,345	16.31%	57,268,829	7,649,612	13.36%
Total Enterprise Funds	130,074,507	36,293,849	27.90%	106,935,288	31,371,610	29.34%

Debt Service Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
2015 G.O. Bonds Fund	5,034,825	1,262,900	25.08%	5,032,875	1,298,188	25.79%
2018 G.O. Refunding Bonds Fund	2,608,600	122,450	4.69%	2,616,750	178,950	6.84%
2019 G.O. Refunding Bonds Fund	7,104,850	414,925	5.84%	7,652,100	545,300	7.13%
2022 G.O. Bonds Fund	2,180,250	566,875	26.00%	2,185,250	591,875	27.09%
Total Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	2,614,313	14.95%

Grand Total: All Funds

Category	FY26 Y-T-D Budgeted Expenditures	FY26 Y-T-D Expenditures	FY26 % of Budgeted Expenditures	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures
Grand Total	1,099,598,389	360,651,184	32.80%	1,133,151,831	358,951,972	31.68%

Lake County Selected Economic Indicators

Year to Date - as of June 30, 2026

Selected Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
Sales Taxes Total	Mar-26	45,500,000	14,141,065	16,509,944	16.8%
1/4% Sales Tax	Mar-26	38,000,000	11,946,561	13,476,098	12.8%
1% Sales Tax	Mar-26	7,500,000	2,194,505	3,033,846	38.2%
Income Tax	May-26	14,750,000	8,211,960	8,689,610	5.8%
Personal Property Repl Tax	Mar-26	4,500,000	2,594,009	2,505,217	-3.4%
Use Tax	Mar-26	702,600	242,809	247,112	1.8%
Building Permits	Jun-26	1,800,000	1,012,297	809,838	-20.0%
Interest Income (101-220)	Jun-26	5,354,000	2,384,838	5,465,129	129.2%
Recorder Fees	Jun-26	4,316,667	2,604,270	3,080,018	18.3%
Total Selected Property Tax Fund Revenues	N/A	76,923,267	31,191,249	37,306,867	19.6%

Selected Non-Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
1/4% Sales Tax for Transportation	Mar-26	42,967,426	13,444,683	16,367,247	21.7%
Motor Fuel Tax	Jun-26	17,025,245	8,508,230	9,557,134	12.3%
County Option Motor Fuel Tax	Mar-26	12,215,076	3,752,473	4,381,365	16.8%

Other Expenses

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Jun-26	196,296,136	113,247,771	114,724,738	1.3%
Overtime (Funds 101-220)	Jun-26	7,085,428	4,087,747	5,124,887	25.4%
Utility Costs (Funds 101-220)	Jun-26	3,123,608	1,515,385	1,340,561	-11.5%
Motor Fuel Costs	Jun-26	1,806,454	918,225	1,179,048	28.4%

Labor and Employment: Unemployment Rate

Category	As of	Prior Year	Current Month	% Change
Lake County	May-26	3.6%	4.2%	16.7%
Illinois	May-26	4.4%	4.7%	6.8%

Labor and Employment: Labor Force Data (NOT seasonally adjusted)

Category	As of	Prior Year	Current Month	% Change
Lake County Estimates	May-26	364,712	356,416	-2.3%
Illinois Estimates	May-26	6,549,781	6,466,470	-1.3%

Economic Data

Category	As of	Prior Year	Current Month	% Change
Consumer Price Index - CPI-U	Jun-26	322.561	333.952	3.5%
Interest Rate - Effective Federal Funds Rate	Jun-26	4.3%	3.6%	-16.2%
Dow Jones Industrial Average	Jun-26	44,095	52,319	18.7%

Lake County Selected Economic Indicators - FY2026 Monthly

Reporting Monthly Period: June 2026

Selected Property Tax Fund Revenues

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
Sales Taxes Total	Mar-26	3,857,752	4,444,203	15.2%
1/4% Sales Tax	Mar-26	3,223,862	3,720,606	15.4%
1% Sales Tax	Mar-26	633,890	723,598	14.2%
Income Tax	May-26	1,019,086	898,479	-11.8%
Personal Property Repl Tax	Mar-26	931,097	1,030,194	10.6%
Use Tax	Mar-26	58,795	65,793	11.9%
Building Permits	Jun-26	212,842	146,820	-31.0%
Interest Income (101-220)	Jun-26	273,110	455,843	66.9%
Recorder Fees	Jun-26	405,949	525,360	29.4%
Total Selected Property Tax Fund Revenues	N/A	6,758,630	7,566,692	12.0%

Selected Non-Property Tax Fund Revenues

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
1/4% Sales Tax for Transportation	Mar-26	3,593,004	4,384,339	22.0%
Motor Fuel Tax	Jun-26	1,323,238	1,355,086	2.4%
County Option Motor Fuel Tax	Mar-26	933,418	1,095,640	17.4%

Other Expenses

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
Salaries Over (+) Under (-) Budget (Funds 101-220)	Jun-26	15,099,703	15,549,859	3.0%
Overtime (Funds 101-220)	Jun-26	545,033	782,567	43.6%
Utility Costs (Funds 101-220)	Jun-26	285,034	43,867	-84.6%
Motor Fuel Costs	Jun-26	152,878	233,441	52.7%

Labor and Employment: Unemployment Rate

Category	As of	Prior Month	Current Month	% Change
Lake County	May-26	4.50%	4.20%	-6.7%
Illinois	May-26	4.70%	4.70%	0.0%

Labor and Employment: Labor Force Data (NOT seasonally adjusted)

Category	As of	Prior Month	Current Month	% Change
Lake County Estimates	May-26	356,783	356,416	-0.1%
Illinois Estimates	May-26	6,451,743	6,466,470	0.2%

Economic Data

Category	As of	Prior Month	Current Month	% Change
Consumer Price Index - CPI-U	Jun-26	335.123	333.952	-0.3%
Interest Rate - Effective Federal Funds Rate	Jun-26	3.63%	3.64%	0.3%
Dow Jones Industrial Average	Jun-26	51,032	52,319	2.5%