

MONTHLY REPORTS



December 27, 2022
Finance Department
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LAKE COUNTY MONTHLY FINANCIAL REPORTS

Summary: This report shows data as unaudited. 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.

Background:

Three reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 10/31/2022 and 11/30/2022,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the October and November 2022 activity.

Analysis:

- The **Revenue & Expense Report** through the end of November, reflects twelve months of activity, so a straight-line benchmark would indicate that 100% of budgeted expenditures or revenues would be spent/received. However, fiscal year-end adjusting entries will impact actual activity. As of November 30, 2022, 90.61% of budgeted revenues have been received while 57.47% of budgeted expenditures have been spent.
- The **Economic Indicator Report** reflects the status of the County's economically sensitive indicators, in a color-coded fashion. State-shared revenues, reflecting collection in most cases through September, are coming in higher than expected budget. Overtime expense year-to-date exceeds the budgeted expense by 79.3%. Overtime expense is included within the salary expense. Although overtime expense exceeds the budget, the overall salary expense year-to-date remains below the expected budget by 11.4%. The recorder fees for the month of November 2022 are lower than expected due to year-end close-out. However, recorder fees year-to-date continue to far exceed budgeted expectations.
- The **P-Card Summary Report** reflects the activity for October 2022 and November 2022. There were 1,402 transactions totaling \$617,103 for October 2022 and there were 1,400 transactions totaling \$666,557 for November 2022. The top three spend categories for October and November 2022 were IT Hardware, Consumer Retail, and Telecom. Verizon Wireless and Amazon were two of the top suppliers for both October and November 2022.

Please contact me with any questions.

Attachments: (1) Revenue & Expense Budget vs. Actual Report, (2) Economic Indicator Report, (3) P-Card Summary Report

Revenue Summary
Lake County
Current Period: Oct-22

Date: 22-DEC-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	201,498,121	184,190,278	91.41%	192,300,326	176,976,896	92.03%
Other Property Tax Operating Funds	184,732,766	151,292,818	81.90%	176,986,929	138,034,318	77.99%
Capital Project Funds	15,879,199	15,450,279	97.30%	17,325,138	17,033,356	98.32%
Sub Total	402,110,086	350,933,375	87.27%	386,612,393	332,044,570	85.89%
Special Revenue Funds	57,675,412	97,188,617	168.51%	136,075,861	128,501,404	94.43%
Capital Project Funds	70,436,945	52,118,134	73.99%	66,330,347	51,223,691	77.23%
Internal Service Funds	49,408,163	41,294,302	83.58%	47,564,900	43,186,964	90.80%
Public Works	53,690,054	42,279,099	78.75%	54,221,144	49,405,172	91.12%
GRAND TOTAL - ALL FUNDS	633,320,660	583,813,526	92.18%	690,804,645	604,361,800	87.49%

PROPERTY TAX FUNDS

General Fund	201,498,121	184,190,278	91.41%	192,300,326	176,976,896	92.03%
Other Property Tax Operating Funds						
FICA	11,011,000	10,545,865	95.78%	10,011,090	9,813,167	98.02%
IMRF	17,507,950	16,777,529	95.83%	18,507,950	18,011,011	97.31%
Liability Insurance	6,601,933	6,202,354	93.95%	873,410	679,357	77.78%
Veterans Assistance Commission	767,128	727,966	94.90%	559,628	547,405	97.82%
Stormwater Management	16,708,341	9,894,904	59.22%	13,447,648	5,211,481	38.75%
Division of Transportation	24,052,299	20,985,295	87.25%	24,192,926	21,076,265	87.12%
Hulse Detention Center	8,284,199	8,341,311	100.69%	8,741,349	6,447,952	73.76%
Winchester House	-1,735,593	-299	0.02%	0	-2,668	n/m
Health Department	101,083,248	77,406,398	76.58%	100,023,274	75,674,975	75.66%
Tuberculosis Clinic	452,261	411,493	90.99%	629,654	575,375	91.38%
Total - Other Property Tax Op Funds	184,732,766	151,292,818	81.90%	176,986,929	138,034,318	77.99%
Total Operating Funds	386,230,887	335,483,096	86.86%	369,287,255	315,011,214	85.30%
Property Tax Capital Funds						
Long Term Capital	3,570,472	3,570,472	100.00%	5,000,000	5,000,000	100.00%
Bridge Tax	3,917,604	3,963,438	101.17%	3,967,045	3,951,008	99.60%
Matching Tax	8,391,123	7,916,369	94.34%	8,358,093	8,082,348	96.70%
Sub Total - Capital	15,879,199	15,450,279	97.30%	17,325,138	17,033,356	98.32%
TOTAL PROPERTY TAX	402,110,086	350,933,375	87.27%	386,612,393	332,044,570	85.89%

SPECIAL REVENUE

Non-Federal Special Revenue Funds

Law Library	395,800	372,234	94.05%	395,800	372,609	94.14%
Children's Waiting Room Fund	180,500	154,357	85.52%	180,500	155,250	86.01%
Court Automation	1,050,151	745,457	70.99%	756,512	853,262	112.79%
Court Document Storage	1,070,276	772,079	72.14%	757,943	858,284	113.24%
Probation Services Fee	1,465,750	1,009,275	68.86%	1,445,000	1,156,239	80.02%
Vital Records Automation	62,689	74,996	119.63%	79,937	70,228	87.85%
GIS Automation Fee	2,079,187	1,959,778	94.26%	1,957,000	2,564,084	131.02%
Tax Sale Automation Fees	112,620	130,613	115.98%	104,802	91,503	87.31%
Recorder Automation	1,358,403	1,379,486	101.55%	1,278,715	1,804,025	141.08%
Solid Waste Management Tax	201,635	261,627	129.75%	201,635	197,511	97.95%
Coroner Fees	201,000	38,582	19.20%	250,300	25,318	10.12%
Electronic Citation Fund	266,698	182,620	68.47%	165,673	213,805	129.05%
Neutral Site Custody Exchange Fee	175,200	140,292	80.08%	175,200	141,233	80.61%
Transportation Hire Back	40,000	38,786	96.96%	31,200	67,802	217.31%
HUD Grants	25,941,557	6,243,387	24.07%	23,659,545	4,997,576	21.12%
Workforce Development	12,216,279	5,003,482	40.96%	9,074,202	5,582,487	61.52%
Video Gaming	629,809	805,669	127.92%	733,528	616,360	84.03%
Total Non-Federal Special Revenue Funds	47,447,554	19,312,719	40.70%	41,247,493	19,767,577	47.92%

Federal Special Revenue Funds

CARES Act Fund	0	12	n/m	0	13,902,419	n/m
ARPA Fund	0	67,648,028	n/m	67,646,879	67,649,919	100.00%
ERA Fund	425,768	425,768	100.00%	20,646,763	20,646,763	100.00%
ERA 2 Fund	9,802,090	9,802,090	100.00%	6,534,726	6,534,727	100.00%
Total Federal Special Revenue Funds	10,227,858	77,875,898	761.41%	94,828,368	108,733,827	114.66%
TOTAL SPECIAL REVENUE	57,675,412	97,188,617	168.51%	136,075,861	128,501,404	94.43%

Revenue Summary
Lake County
Current Period: Oct-22

Date: 22-DEC-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	397	n/m	0	5	n/m
2013 Bond	0	0	n/m	0	0	n/m
2015 Bond	0	12,164	n/m	0	4,411	n/m
1/4% Sales Tax	45,266,177	31,520,036	69.63%	42,882,134	28,893,432	67.38%
Motor Fuel Tax	25,170,768	20,585,537	81.78%	23,448,213	22,325,843	95.21%
TOTAL CAPITAL PROJECT FUNDS	70,436,945	52,118,134	73.99%	66,330,347	51,223,691	77.23%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	49,408,163	41,294,302	83.58%	47,564,900	43,186,964	90.80%
ENTERPRISE FUND						
PUBLIC WORKS	53,690,054	42,279,099	78.75%	54,221,144	49,405,172	91.12%
GRAND TOTAL - ALL REVENUES	633,320,660	583,813,526	92.18%	690,804,645	604,361,800	87.49%

Expense Summary
Lake County
Current Period:Oct-22

Date:22-DEC-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	212,023,166	160,705,732	75.80%	200,993,059	158,581,438	78.90%
Other Property Tax Operating Funds	185,758,458	142,800,060	76.87%	184,144,365	138,713,536	75.33%
Capital Project Funds	45,152,102	18,363,252	40.67%	45,595,726	14,805,575	32.47%
Sub Total	442,933,726	321,869,043	72.67%	430,733,150	312,100,549	72.46%
Special Revenue Funds	158,674,732	35,949,274	22.66%	91,180,838	48,466,455	53.15%
Capital Project Funds	177,006,154	32,329,176	18.26%	170,421,588	47,784,917	28.04%
Internal Service Funds	50,295,906	45,121,355	89.71%	47,564,900	39,594,032	83.24%
Public Works	58,710,023	40,300,290	68.64%	64,535,847	38,118,653	59.07%
GRAND TOTAL - ALL FUNDS	887,620,541	475,569,139	53.58%	804,436,323	486,064,607	60.42%

GENERAL FUND

County Board	2,159,011	1,834,779	84.98%	1,994,669	1,713,123	85.89%
County Administrator	4,124,629	3,609,757	87.52%	2,958,129	2,269,462	76.72%
General Operating Expense	25,351,181	12,976,463	51.19%	26,937,995	14,762,358	54.80%
Corporate Capital Improvements	515,046	490,950	95.32%	3,580,804	2,383,621	66.57%
FAS	2,110,130	1,931,744	91.55%	3,380,842	2,952,644	87.33%
Information Technology	15,095,220	11,561,589	76.59%	13,927,189	11,193,882	80.37%
Human Resources	2,244,261	2,111,061	94.06%	2,004,579	1,811,641	90.38%
Construction and Facilities	10,503,078	7,919,644	75.40%	10,628,244	8,645,643	81.35%
Treasurer	1,387,025	1,128,811	81.38%	1,478,393	1,258,944	85.16%
Recorder of Deeds	368,444	294,106	79.82%	397,006	357,374	90.02%
County Clerk	4,768,228	4,316,831	90.53%	4,271,986	3,775,015	88.37%
Chief County Assessment Officer	3,162,834	2,741,104	86.67%	2,978,899	2,610,411	87.63%
Regional Office of Education	785,281	550,102	70.05%	727,615	608,003	83.56%
Planning & Development	3,402,166	3,153,760	92.70%	3,431,579	2,916,019	84.98%
Sheriff	78,843,144	61,459,393	77.95%	72,484,150	59,746,314	82.43%
Clerk of the Circuit Court	9,586,691	8,809,358	91.89%	8,773,139	7,715,384	87.94%
Circuit Courts	18,284,597	13,884,902	75.94%	16,533,981	13,012,571	78.70%
States Attorney	21,238,748	15,018,204	70.71%	16,941,292	14,345,155	84.68%
County Coroner	1,977,828	1,677,409	84.81%	1,839,665	1,580,673	85.92%
Public Defender	6,062,328	5,211,904	85.97%	5,688,142	4,902,995	86.20%
Merit Commission	53,295	23,861	44.77%	34,763	20,206	58.12%
TOTAL GENERAL FUND	212,023,166	160,705,732	75.80%	200,993,059	158,581,438	78.90%

OTHER PROPERTY TAX OPERATING FUNDS

FICA	13,154,123	11,002,238	83.64%	12,332,818	10,211,456	82.80%
IMRF	15,687,782	13,539,659	86.31%	18,266,043	14,786,181	80.95%
Liability Insurance	8,921,489	8,535,177	95.67%	7,215,888	7,005,388	97.08%
Veterans Assistance Commission	930,720	769,989	82.73%	699,135	617,965	88.39%
Stormwater Management	9,428,658	4,831,002	51.24%	9,434,585	4,380,054	46.43%
Division of Transportation	23,321,497	19,163,846	82.17%	21,557,136	17,991,576	83.46%
Hulse Detention Center	8,137,577	6,860,416	84.31%	7,648,169	6,631,816	86.71%
Winchester House	0	0	n/m	0	0	n/m
Health Department	105,361,799	77,460,212	73.52%	106,218,590	76,547,250	72.07%
Tuberculosis Clinic	814,813	637,521	78.24%	772,002	541,850	70.19%
Total - Other Property Tax Op Funds	185,758,458	142,800,060	76.87%	184,144,365	138,713,536	75.33%
Total Operating Funds	397,781,624	303,505,792	76.30%	385,137,424	297,294,973	77.19%

PROPERTY TAX CAPITAL FUNDS

Long Term Capital	21,058,250	7,604,970	36.11%	21,822,568	6,697,432	30.69%
Bridge Tax	8,004,697	3,439,278	42.97%	7,097,579	2,177,165	30.67%
Matching Tax	16,089,155	7,319,003	45.49%	16,675,579	5,930,979	35.57%
TOTAL PROPERTY TAX CAPITAL FUNDS	45,152,102	18,363,252	40.67%	45,595,726	14,805,575	32.47%
TOTAL PROPERTY TAX	442,933,726	321,869,043	72.67%	430,733,150	312,100,549	72.46%

Expense Summary
Lake County
Current Period: Oct-22

Date: 22-DEC-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SPECIAL REVENUE						
<i>Non-Federal Special Revenue Funds</i>						
Law Library	426,270	329,221	77.23%	404,337	307,994	76.17%
Children's Waiting Room Fund	180,789	149,559	82.73%	181,358	139,650	77.00%
Court Automation	2,348,965	869,855	37.03%	1,679,801	1,130,484	67.30%
Court Document Storage	2,044,403	712,628	34.86%	1,482,245	864,707	58.34%
Probation Services Fee	1,739,112	466,488	26.82%	2,759,485	420,629	15.24%
Vital Records Automation	79,362	71,244	89.77%	73,046	66,303	90.77%
GIS Automation Fee	2,077,187	0	0.00%	1,955,500	0	0.00%
Tax Sale Automation Fees	192,185	179,945	93.63%	223,545	193,880	86.73%
Recorder Automation	1,669,795	1,417,284	84.88%	1,536,722	1,252,499	81.50%
Solid Waste Management Tax	200,000	261,627	130.81%	200,000	200,000	100.00%
Coroner Fees	196,832	176,199	89.52%	191,332	190,331	99.48%
Electronic Citation Fund	1,115,414	188,995	16.94%	450,000	91,023	20.23%
Neutral Site Custody Exchange Fee	175,000	0	0.00%	175,000	83,280	47.59%
Transportation Hire Back	64,657	9,657	14.94%	55,000	0	0.00%
HUD Grants	26,517,666	7,089,734	26.74%	26,576,935	5,200,812	19.57%
Workforce Development	12,230,688	5,768,993	47.17%	9,074,203	6,564,486	72.34%
Video Gaming	1,240,518	472,422	38.08%	1,547,576	436,423	28.20%
Total Non-Federal Special Revenue Funds	52,498,844	18,163,850	34.60%	48,566,084	17,142,500	35.30%
<i>Federal Special Revenue Funds</i>						
CARES Act Fund	0	0	n/m	13,800,718	13,072,417	94.72%
ARPA Fund	89,748,446	5,646,793	6.29%	1,632,547	25,157	1.54%
ERA Fund	2,124,060	1,503,532	70.79%	20,646,763	17,357,381	84.07%
ERA 2 Fund	14,303,382	10,635,099	74.35%	6,534,726	869,000	13.30%
Total Federal Special Revenue Funds	106,175,889	17,785,425	16.75%	42,614,754	31,323,955	73.50%
TOTAL SPECIAL REVENUE	158,674,732	35,949,274	22.66%	91,180,838	48,466,455	53.15%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	0	n/m	0	0	n/m
1/4% Sales Tax	122,669,635	22,571,250	18.40%	127,438,617	35,382,558	27.76%
Motor Fuel Tax	54,336,519	9,757,927	17.96%	42,982,970	12,402,360	28.85%
TOTAL CAPITAL PROJECTS	177,006,154	32,329,176	18.26%	170,421,588	47,784,917	28.04%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,295,906	45,121,355	89.71%	47,564,900	39,594,032	83.24%
ENTERPRISE FUND						
PUBLIC WORKS	58,710,023	40,300,290	68.64%	64,535,847	38,118,653	59.07%
GRAND TOTAL - ALL FUNDS	887,620,541	475,569,139	53.58%	804,436,323	486,064,607	60.42%

Revenue Summary
Lake County
Current Period: Nov-22

Date: 22-DEC-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	201,498,121	192,699,117	95.63%	192,350,326	184,370,153	95.85%
Other Property Tax Operating Funds	201,205,354	159,860,335	79.45%	179,130,992	148,976,592	83.17%
Capital Project Funds	53,005,536	52,885,059	99.77%	17,325,138	17,324,905	100.00%
Sub Total	455,709,011	405,444,510	88.97%	388,806,456	350,671,650	90.19%
Special Revenue Funds	58,537,053	99,388,834	169.79%	136,426,392	133,445,693	97.82%
Capital Project Funds	101,017,527	53,799,254	53.26%	66,330,347	57,209,505	86.25%
Internal Service Funds	49,408,163	44,963,446	91.00%	47,564,900	47,299,563	99.44%
Public Works	53,690,054	47,280,776	88.06%	54,221,144	55,747,418	102.81%
GRAND TOTAL - ALL FUNDS	718,361,808	650,876,820	90.61%	693,349,240	644,373,829	92.94%

PROPERTY TAX FUNDS

General Fund	201,498,121	192,699,117	95.63%	192,350,326	184,370,153	95.85%
Other Property Tax Operating Funds						
FICA	11,011,000	10,800,166	98.09%	10,011,090	9,954,657	99.44%
IMRF	17,507,950	17,181,912	98.14%	18,507,950	18,255,469	98.64%
Liability Insurance	6,601,933	6,296,839	95.38%	873,410	795,875	91.12%
Veterans Assistance Commission	767,128	748,784	97.61%	559,628	561,636	100.36%
Stormwater Management	32,973,476	10,071,153	30.54%	13,447,648	5,321,706	39.57%
Division of Transportation	24,052,299	21,833,819	90.78%	24,192,926	23,213,560	95.95%
Hulse Detention Center	8,284,199	9,822,015	118.56%	8,741,349	7,177,384	82.11%
Winchester House	(1,735,593)	(297)	0.02%	0	10,737	n/m
Health Department	101,290,701	82,678,613	81.63%	102,167,337	83,079,186	81.32%
Tuberculosis Clinic	452,261	427,331	94.49%	629,654	606,383	96.30%
Total - Other Property Tax Op Funds	201,205,354	159,860,335	79.45%	179,130,992	148,976,592	83.17%
Total Operating Funds	402,703,475	352,559,451	87.55%	371,481,318	333,346,745	89.73%
Property Tax Capital Funds						
Long Term Capital	40,696,809	40,696,809	100.00%	5,000,000	5,000,000	100.00%
Bridge Tax	3,917,604	4,080,974	104.17%	3,967,045	4,037,341	101.77%
Matching Tax	8,391,123	8,107,276	96.62%	8,358,093	8,287,564	99.16%
Sub Total - Capital	53,005,536	52,885,059	99.77%	17,325,138	17,324,905	100.00%
TOTAL PROPERTY TAX	455,709,011	405,444,510	88.97%	388,806,456	350,671,650	90.19%

SPECIAL REVENUE

<i>Non-Federal Special Revenue Funds</i>						
Law Library	395,800	407,297	102.90%	395,800	406,268	102.64%
Children's Waiting Room Fund	180,500	168,781	93.51%	180,500	180,384	99.94%
Court Automation	1,050,151	815,670	77.67%	756,512	938,486	124.05%
Court Document Storage	1,070,276	843,912	78.85%	757,943	955,306	126.04%
Probation Services Fee	1,465,750	1,125,346	76.78%	1,445,000	1,281,689	88.70%
Vital Records Automation	62,689	81,098	129.37%	79,937	76,585	95.81%
GIS Automation Fee	2,079,187	2,079,234	100.00%	1,957,000	2,798,267	142.99%
Tax Sale Automation Fees	112,620	130,613	115.98%	104,802	97,448	92.98%
Recorder Automation	1,358,403	1,463,566	107.74%	1,278,715	1,981,943	154.99%
Solid Waste Management Tax	201,635	200,000	99.19%	201,635	209,826	104.06%
Coroner Fees	201,000	41,030	20.41%	250,300	29,221	11.67%
Electronic Citation Fund	266,698	199,947	74.97%	165,673	240,911	145.41%
Neutral Site Custody Exchange Fee	175,200	153,364	87.54%	175,200	155,346	88.67%
Transportation Hire Back	40,000	40,762	101.91%	31,200	70,981	227.50%
HUD Grants	25,941,557	7,208,703	27.79%	23,659,545	6,606,089	27.92%
Workforce Development	13,077,919	5,652,112	43.22%	9,424,734	7,712,050	81.83%
Video Gaming	629,809	901,500	143.14%	733,528	701,963	95.70%
Total Non-Federal Special Revenue Funds	48,309,195	21,512,936	44.53%	41,598,025	24,442,763	58.76%
<i>Federal Special Revenue Funds</i>						
CARES Act Fund	0	12	n/m	0	13,902,419	n/m
ARPA Fund	0	67,648,028	n/m	67,646,879	67,833,938	100.28%
ERA Fund	425,768	425,768	100.00%	20,646,763	20,709,548	100.30%
ERA 2 Fund	9,802,090	9,802,090	100.00%	6,534,726	6,557,023	100.34%
Total Federal Special Revenue Funds	10,227,858	77,875,898	76.14%	94,828,368	109,002,929	114.95%
TOTAL SPECIAL REVENUE	58,537,053	99,388,834	169.79%	136,426,392	133,445,693	97.82%

Revenue Summary
Lake County
Current Period:Nov-22

Date:22-DEC-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	397	n/m	0	7	n/m
2013 Bond	0	0	n/m	0	0	n/m
2015 Bond	0	12,164	n/m	0	4,708	n/m
2022 Bonds Capital Fund	30,580,582	0	0.00%	0	0	n/m
1/4% Sales Tax	45,266,177	31,808,846	70.27%	42,882,134	33,481,828	78.08%
Motor Fuel Tax	25,170,768	21,977,847	87.31%	23,448,213	23,722,962	101.17%
TOTAL CAPITAL PROJECT FUNDS	101,017,527	53,799,254	53.26%	66,330,347	57,209,505	86.25%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	49,408,163	44,963,446	91.00%	47,564,900	47,299,563	99.44%
ENTERPRISE FUND						
PUBLIC WORKS	53,690,054	47,280,776	88.06%	54,221,144	55,747,418	102.81%
GRAND TOTAL - ALL REVENUES	718,361,808	650,876,820	90.61%	693,349,240	644,373,829	92.94%

Expense Summary
Lake County
Current Period:Nov-22

Date:22-DEC-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	249,031,173	212,235,111	85.22%	200,195,452	175,522,768	87.68%
Other Property Tax Operating Funds	204,393,988	156,599,084	76.62%	186,129,953	154,176,792	82.83%
Capital Project Funds	45,152,102	21,991,475	48.71%	45,595,726	21,557,999	47.28%
Sub Total	498,577,263	390,825,670	78.39%	431,921,131	351,257,559	81.32%
Special Revenue Funds	159,688,982	41,753,751	26.15%	94,174,408	58,230,678	61.83%
Capital Project Funds	207,586,736	38,166,343	18.39%	170,421,588	62,907,714	36.91%
Internal Service Funds	50,295,906	45,666,616	90.80%	48,503,350	47,477,637	97.89%
Public Works	58,710,023	43,810,794	74.62%	64,542,205	44,689,058	69.24%
GRAND TOTAL - ALL FUNDS	974,858,910	560,223,174	57.47%	809,562,681	564,562,646	69.74%

GENERAL FUND

County Board	2,159,011	1,973,600	91.41%	1,994,669	1,928,738	96.69%
County Administrator	4,124,629	3,830,181	92.86%	2,958,129	2,488,225	84.11%
General Operating Expense	61,802,696	50,514,166	81.73%	25,887,476	15,748,258	60.83%
Corporate Capital Improvements	515,046	626,068	121.56%	3,705,204	3,564,964	96.22%
FAS	2,271,233	1,934,518	85.17%	3,380,842	3,162,898	93.55%
Information Technology	15,095,220	12,520,651	82.94%	13,927,189	12,619,409	90.61%
Human Resources	2,390,389	2,294,834	96.00%	2,048,074	2,006,092	97.95%
Construction and Facilities	10,503,078	9,065,041	86.31%	10,628,244	9,690,988	91.18%
Treasurer	1,387,025	1,262,691	91.04%	1,478,393	1,398,524	94.60%
Recorder of Deeds	368,444	319,756	86.79%	397,006	385,746	97.16%
County Clerk	4,963,393	4,727,652	95.25%	4,271,986	4,139,901	96.91%
Chief County Assessment Officer	3,162,834	2,968,983	93.87%	2,978,899	2,817,062	94.57%
Regional Office of Education	785,281	625,495	79.65%	727,615	667,271	91.71%
Planning & Development	3,438,211	3,309,872	96.27%	3,431,579	3,187,954	92.90%
Sheriff	78,843,144	67,939,086	86.17%	72,534,150	66,353,842	91.48%
Clerk of the Circuit Court	9,604,744	9,303,559	96.86%	8,773,139	8,395,640	95.70%
Circuit Courts	18,284,597	15,164,374	82.94%	16,533,981	14,202,640	85.90%
States Attorney	21,238,748	16,331,244	76.89%	16,941,292	15,576,937	91.95%
County Coroner	1,977,828	1,839,607	93.01%	1,874,681	1,814,727	96.80%
Public Defender	6,062,328	5,651,966	93.23%	5,688,142	5,346,212	93.99%
Merit Commission	53,295	31,766	59.60%	34,763	26,741	76.93%
TOTAL GENERAL FUND	249,031,173	212,235,111	85.22%	200,195,452	175,522,768	87.68%

OTHER PROPERTY TAX OPERATING FUNDS

FICA	13,154,123	11,903,342	90.49%	12,332,818	11,470,280	93.01%
IMRF	15,687,782	14,617,718	93.18%	18,266,043	16,532,703	90.51%
Liability Insurance	11,030,467	9,836,122	89.17%	7,465,888	7,185,235	96.24%
Veterans Assistance Commission	1,049,050	816,549	77.84%	717,654	703,398	98.01%
Stormwater Management	25,693,794	5,298,895	20.62%	9,434,585	4,995,101	52.94%
Division of Transportation	23,321,497	21,094,363	90.45%	21,557,136	19,645,637	91.13%
Huise Detention Center	8,137,577	7,381,894	90.71%	7,648,169	7,179,369	93.87%
Winchester House	0	0	n/m	0	0	n/m
Health Department	105,504,886	84,959,151	80.53%	107,935,659	85,882,000	79.57%
Tuberculosis Clinic	814,813	691,049	84.81%	772,002	583,069	75.53%
Total - Other Property Tax Op Funds	204,393,988	156,599,084	76.62%	186,129,953	154,176,792	82.83%
Total Operating Funds	453,425,161	368,834,195	81.34%	386,325,405	329,699,560	85.34%

PROPERTY TAX CAPITAL FUNDS

Long Term Capital	21,058,250	9,390,236	44.59%	21,822,568	9,613,721	44.05%
Bridge Tax	8,004,697	4,500,498	56.22%	7,097,579	3,018,820	42.53%
Matching Tax	16,089,155	8,100,741	50.35%	16,675,579	8,925,458	53.52%
TOTAL PROPERTY TAX CAPITAL FUNDS	45,152,102	21,991,475	48.71%	45,595,726	21,557,999	47.28%
TOTAL PROPERTY TAX	498,577,263	390,825,670	78.39%	431,921,131	351,257,559	81.32%

Expense Summary
Lake County
Current Period:Nov-22

Date:22-DEC-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SPECIAL REVENUE						
<i>Non-Federal Special Revenue Funds</i>						
Law Library	426,270	363,986	85.39%	404,337	373,866	92.46%
Children's Waiting Room Fund	180,789	155,338	85.92%	181,358	161,361	88.97%
Court Automation	2,348,965	954,280	40.63%	1,679,801	1,300,350	77.41%
Court Document Storage	2,044,403	832,346	40.71%	1,482,245	990,653	66.83%
Probation Services Fee	1,739,112	549,198	31.58%	2,759,485	1,647,653	59.71%
Vital Records Automation	79,362	75,489	95.12%	74,546	71,533	95.96%
GIS Automation Fee	2,077,187	0	0.00%	1,955,500	0	0.00%
Tax Sale Automation Fees	192,185	180,024	93.67%	223,545	212,263	94.95%
Recorder Automation	1,669,795	1,488,778	89.16%	1,536,722	1,494,025	97.22%
Solid Waste Management Tax	200,000	200,000	100.00%	200,000	200,000	100.00%
Coroner Fees	196,832	186,429	94.71%	204,870	204,195	99.67%
Electronic Citation Fund	1,115,414	188,995	16.94%	450,000	91,023	20.23%
Neutral Site Custody Exchange Fee	175,000	138,140	78.94%	175,000	83,280	47.59%
Transportation Hire Back	64,657	9,657	14.94%	55,000	52,756	95.92%
HUD Grants	26,517,666	8,207,390	30.95%	26,576,935	7,787,866	29.30%
Workforce Development	13,092,328	6,568,492	50.17%	9,424,735	8,018,405	85.08%
Video Gaming	1,240,518	603,999	48.69%	1,547,576	707,540	45.72%
Total Non-Federal Special Revenue Funds	53,360,484	20,702,541	38.80%	48,931,654	23,396,769	47.82%
<i>Federal Special Revenue Funds</i>						
CARES Act Fund	152,609	134,178	87.92%	13,800,718	13,800,718	100.00%
ARPA Fund	89,748,446	8,565,517	9.54%	4,260,547	51,287	1.20%
ERA Fund	2,997,126	1,716,416	57.27%	20,646,763	18,075,404	87.55%
ERA 2 Fund	13,430,316	10,635,099	79.19%	6,534,726	2,906,500	44.48%
Total Federal Special Revenue Funds	106,328,498	21,051,210	19.80%	45,242,754	34,833,909	76.99%
TOTAL SPECIAL REVENUE	159,688,982	41,753,751	26.15%	94,174,408	58,230,678	61.83%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	0	n/m	0	0	n/m
2022 Bonds Capital Fund	30,580,582	0	0.00%	0	0	n/m
1/4% Sales Tax	122,669,635	26,355,856	21.49%	127,438,617	46,656,004	36.61%
Motor Fuel Tax	54,336,519	11,810,487	21.74%	42,982,970	16,251,710	37.81%
TOTAL CAPITAL PROJECTS	207,586,736	38,166,343	18.39%	170,421,588	62,907,714	36.91%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,295,906	45,666,616	90.80%	48,503,350	47,477,637	97.89%
ENTERPRISE FUND						
PUBLIC WORKS	58,710,023	43,810,794	74.62%	64,542,205	44,689,058	69.24%
GRAND TOTAL - ALL FUNDS	974,858,910	560,223,174	57.47%	809,562,681	564,562,646	69.74%

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of November 30, 2022

Selected Property Tax Fund Revenues		As of	FY22 Budget	Expected	Actual	% Change
Sales Taxes Total		Sep-22	32,301,592	26,992,184	33,052,111	22.5%
1/4% Sales Tax: SEASONALLY ADJUSTED		Sep-22	28,051,592	23,435,552	28,270,577	20.6%
1% Sales Tax: SEASONALLY ADJUSTED		Sep-22	4,250,000	3,556,632	4,781,534	34.4%
Income Tax SEASONALLY ADJUSTED		Nov-22	9,500,000	9,500,000	13,466,940	41.8%
Personal Property Repl Tax SEASONALLY ADJUSTED		Jul-22	4,750,000	4,750,000	12,521,643	163.6%
Use Tax SEASONALLY ADJUSTED		Sep-22	3,500,000	2,854,459	2,736,448	-4.1%
Building Permits		Nov-22	1,300,000	1,300,000	1,349,231	3.8%
Interest Income (101-220)		Nov-22	3,272,045	3,272,045	1,772,586	-45.8%
Recorder Fees		Nov-22	3,567,070	3,567,070	5,914,187	65.8%
Total Selected Property Tax Fund Revenues			58,190,707	52,235,758	70,813,146	35.6%
Selected Non Property Tax Fund Revenues				Expected	Actual	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED		Sep-22	34,913,743	29,158,404	33,127,984	13.6%
Motor Fuel Tax SEASONALLY ADJUSTED		Nov-22	16,188,755	16,188,755	14,404,950	-11.0%
Other Expenses				Expected	Actual	
Salaries Over (+) Under (-) Budget (Funds 101-220)		Nov-22	181,001,059	181,001,059	160,392,321	-11.4%
Overtime (Funds 101-220)		Nov-22	4,574,664	4,574,664	8,201,765	79.3%
Utility Costs (Funds 101-220)		Nov-22	3,253,355	3,253,355	2,440,217	-25.0%
Motor Fuel Costs		Nov-22	1,802,204	1,802,204	2,321,315	28.8%
Other				Prior Year	Current Month	
Gasoline (Average Price Per Gallon)		Nov-22		2.820	2.773	-1.7%
Labor and Employment						
Unemployment Rate				Prior Year	Current Month	
Lake County		Nov-22		3.8%	4.0%	5.3%
Illinois		Nov-22		4.3%	4.4%	2.3%
Labor Force Data - NOT seasonally adjusted						
Lake County Estimates		Nov-22		367,472	367,416	0.0%
Illinois Estimates		Nov-22		6,386,585	6,416,290	0.5%
Economic Data				Prior Year	Current Month	
Consumer Price Index - CPI-U		Nov-22		277.948	297.711	7.1%
Interest Rate - Effective Federal Funds Rate		Nov-22		0.08%	3.78%	4625.0%
Dow Jones Industrial Average		Nov-22		34,483.72	34,589.77	0.3%

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2022 MONTHLY

October 2022

<u>Selected Property Tax Fund Revenues</u>	<u>As of</u>	<u>Expected</u>	<u>Actual</u>	<u>% Change</u>
Sales Taxes Total	Aug-22	3,029,615	3,526,289	16.4%
1/4% Sales Tax: SEASONALLY ADJUSTED	Aug-22	2,661,763	3,112,730	16.9%
1% Sales Tax: SEASONALLY ADJUSTED	Aug-22	367,852	413,559	12.4%
Income Tax SEASONALLY ADJUSTED	Oct-22	628,861	844,196	34.2%
Personal Property Repl Tax ADJUSTED	Jun-22	916,797	2,452,822	167.5%
Use Tax SEASONALLY ADJUSTED	Aug-22	280,070	263,564	-5.9%
Building Permits	Oct-22	108,094	113,461	5.0%
Interest Income (101-220)	Oct-22	461,397	15,550	-96.6%
Recorder Fees	Oct-22	282,270	267,111	-5.4%
Total Selected Property Tax Fund Revenues		5,707,104	7,482,993	31.1%
<u>Selected Non Property Tax Fund Revenues</u>		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Aug-22	3,301,773	3,599,378	9.0%
Motor Fuel Tax SEASONALLY ADJUSTED	Oct-22	2,106,187	1,195,892	-43.2%
<u>Other Expenses</u>		<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Oct-22	16,021,926	14,729,245	-8.1%
Overtime (Funds 101-220)	Oct-22	373,524	705,844	89.0%
Utility Costs (Funds 101-220)	Oct-22	311,183	52,169	-83.2%
Motor Fuel Costs	Oct-22	169,012	203,852	20.6%
<u>Other</u>		<u>Prior Month</u>	<u>Current month</u>	
Gasoline (Average Price Per Gallon)	Oct-22	3.367	3.366	0.0%
<u>Labor and Employment</u>		<u>Prior Month</u>	<u>Current month</u>	
Unemployment Rate				
Lake County	Oct-22	3.7%	3.8%	2.7%
Illinois	Oct-22	4.4%	4.3%	-2.3%
Labor Force Data - NOT seasonally adjusted				
Lake County Estimates	Oct-22	370,962	366,460	-1.2%
Illinois Estimates	Oct-22	6,412,757	6,401,123	-0.2%
<u>Economic Data</u>		<u>Prior Month</u>	<u>Current month</u>	
Consumer Price Index - CPI-U	Oct-22	296.808	298.012	0.4%
Interest Rate - Effective Federal Funds Rate	Oct-22	2.56%	3.08%	20.3%
Dow Jones Industrial Average	Oct-22	28,725.51	32,732.95	14.0%

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2022 MONTHLY

November 2022

<u>Selected Property Tax Fund Revenues</u>	<u>As of</u>	<u>Expected</u>	<u>Actual</u>	<u>% Change</u>
Sales Taxes Total	Sep-22	2,903,471	4,090,190	40.9%
1/4% Sales Tax: SEASONALLY ADJUSTED	Sep-22	2,453,144	3,072,055	25.2%
1% Sales Tax: SEASONALLY ADJUSTED	Sep-22	450,327	1,018,135	126.1%
Income Tax SEASONALLY ADJUSTED	Nov-22	564,768	757,445	34.1%
Personal Property Repl Tax ADJUSTED	Jul-22	196,287	803,249	309.2%
Use Tax SEASONALLY ADJUSTED	Sep-22	302,432	296,366	-2.0%
Building Permits	Nov-22	113,853	109,300	-4.0%
Interest Income (101-220)	Nov-22	561,951	73,755	-86.9%
Recorder Fees	Nov-22	168,268	-207,759	-223.5%
Total Selected Property Tax Fund Revenues		4,811,030	5,922,546	23.1%
<u>Selected Non Property Tax Fund Revenues</u>		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Sep-22	3,033,941	3,574,475	17.8%
Motor Fuel Tax SEASONALLY ADJUSTED	Nov-22	1,423,905	1,202,204	-15.6%
<u>Other Expenses</u>		<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Nov-22	13,756,091	12,703,580	-7.7%
Overtime (Funds 101-220)	Nov-22	617,944	1,025,275	65.9%
Utility Costs (Funds 101-220)	Nov-22	534,449	404,519	-24.3%
Motor Fuel Costs	Nov-22	325,061	296,954	-8.6%
<u>Other</u>		<u>Prior Month</u>	<u>Current month</u>	
Gasoline (Average Price Per Gallon)	Nov-22	3.366	2.773	-17.6%
<u>Labor and Employment</u>		<u>Prior Month</u>	<u>Current month</u>	
Unemployment Rate				
Lake County	Nov-22	3.8%	4.0%	5.3%
Illinois	Nov-22	4.3%	4.4%	2.3%
Labor Force Data - NOT seasonally adjusted				
Lake County Estimates	Nov-22	366,460	367,416	0.3%
Illinois Estimates	Nov-22	6,401,123	6,416,290	0.2%
<u>Economic Data</u>		<u>Prior Month</u>	<u>Current month</u>	
Consumer Price Index - CPI-U	Nov-22	298.012	297.711	-0.1%
Interest Rate - Effective Federal Funds Rate	Nov-22	3.08%	3.78%	22.7%
Dow Jones Industrial Average	Nov-22	32,732.95	34,589.77	5.7%

LAKE COUNTY IL OVERVIEW

10/1/22 - 10/31/22



Spend

\$617,103

Transactions


1,402

Fiscal Spend

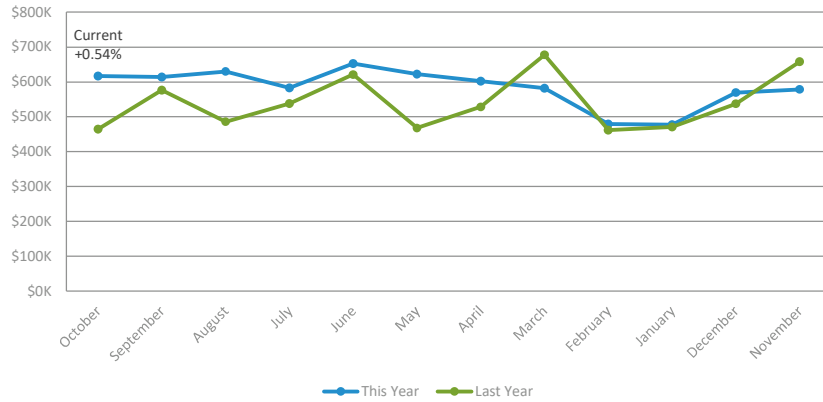
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12 Month Spend

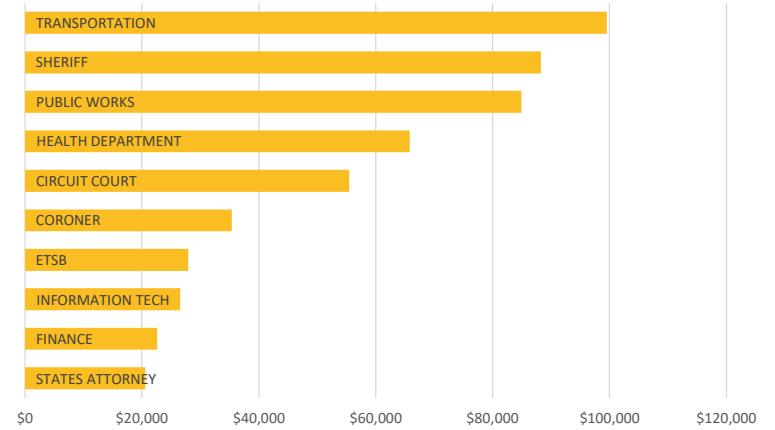
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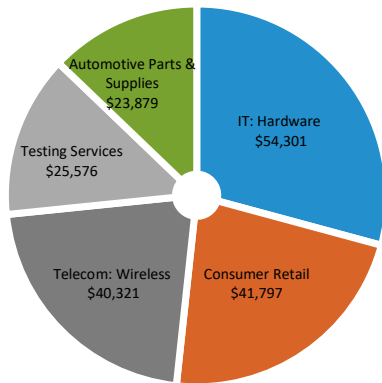
SPEND



TOP DEPARTMENTS

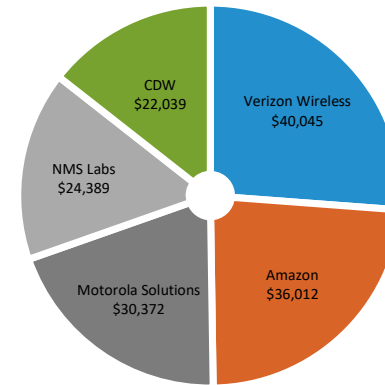


TOP CATEGORIES



THE TOP 5
CATEGORIES REPRESENT
30%
OF YOUR TOTAL SPEND

TOP SUPPLIERS



THE TOP 5
SUPPLIERS REPRESENT
25%
OF YOUR TOTAL SPEND

LAKE COUNTY IL OVERVIEW

11/1/22 - 11/30/22



Spend

\$666,557

Transactions


1,400

Fiscal Spend

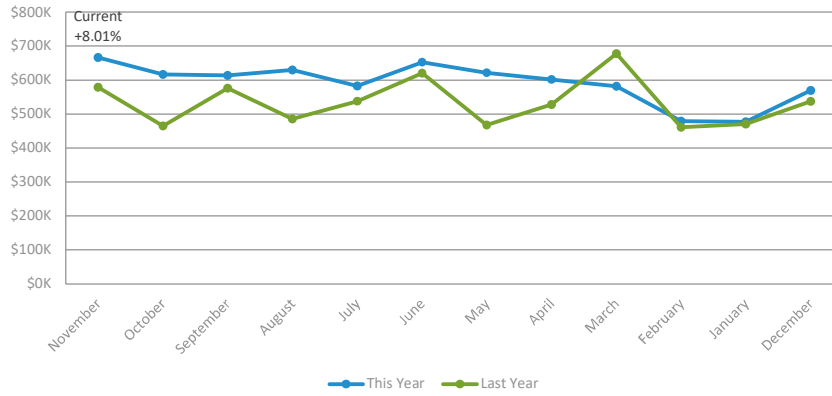
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12 Month Spend

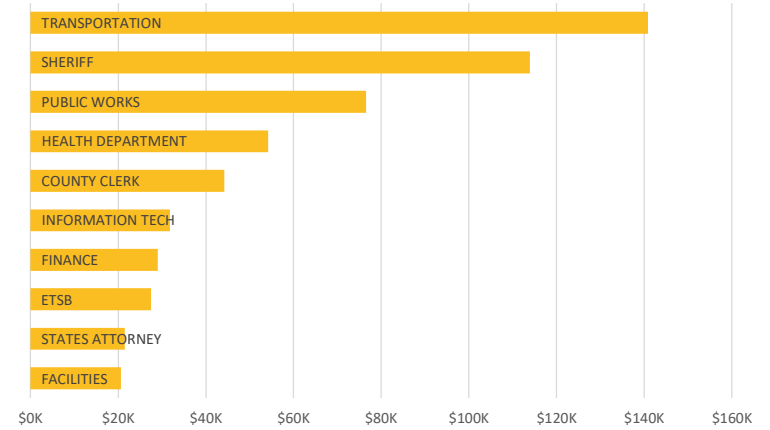
\$7,095,496



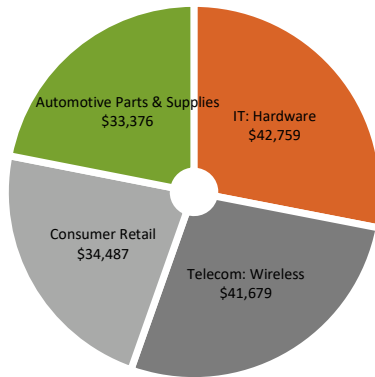
SPEND



TOP DEPARTMENTS

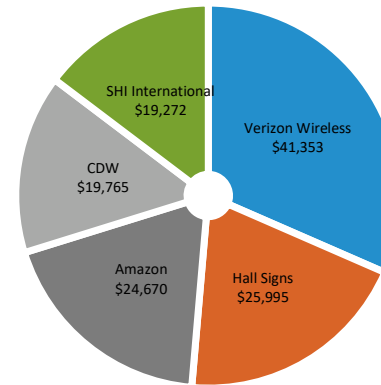


TOP CATEGORIES



THE TOP 4
CATEGORIES REPRESENT
23%
OF YOUR TOTAL SPEND

TOP SUPPLIERS



THE TOP 5
SUPPLIERS REPRESENT
20%
OF YOUR TOTAL SPEND