

To: Lake County Finance and Administrative Committee

From: Gary Gordon
Director of Finance and Administration

Re: Financial Reports

Date: October 30, 2017

Following this memo are the following two financial reports, described below. I have indicated several areas of note. These reports will be presented at F&A on November 8.

Lake County Economic Indicator Report:

The Economic Indicator report provides a snap shot of the County's economic climate. Data is current as of the most recent receipt/ for each indicator. This varies from June through August for the selected revenues and through August for the selected expenses. We have provided both the year-to-date and the monthly report.

3rd Quarter Financial Report:

This quarterly report provides information on all County revenues and expenditures. This report also includes a comparison to the same point in time last year. This report is through August, the end of the third fiscal quarter.

Revenues:

Overall, revenues are trending as expected.

- We continue to monitor the status of payments from the State. As has been reported previously, most of the payments are within the expected lag period. The one notable exception is Probation Reimbursement which has experienced lags as great as 10 months, and is currently at a 6 month delay. This is consistent with other counties, and despite this delay, we still anticipate full payment.
- Revenues on the quarterly report are through August. As this is prior to the second installment of property taxes, revenues in the property tax funds appear low. If September were included in this data, the percentages the total revenues for the property tax funds would increase to 80%.

- Building permit revenue is trending below expectations. As has been reported previously, this reflects fewer large permits, not less overall activity. Planning has seen a recent increase in activity not yet reflected in these revenues that may change these numbers before the end of the year.

Expenses:

Overall, expenses are trending as expected.

- In both Monthly and Year to Date reports, overtime exceeds budget. A large portion of this overtime is offset by vacancies savings. Specifically, as has been discussed previously, much of this additional overtime is related to the additional pod at the Jail.
- Utilities and fuel costs are trending well below budgeted estimates. However, we will continue to monitor these expenses as we anticipate a utility impact from the extended summer weather, and possible fuel impacts from recent hurricanes.

Economic Data:

Economic data reflects positive news. As noted on the Economic Indicator Report, Unemployment is trending below last year, and foreclosure filings continue to show a decline.

LAKE COUNTY SELECTED EARLY ECONOMIC INDICATORS - FY2017 YEAR TO DATE

		As of	YTD		FY17 Budget	Variance	
<u>Selected Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>			
Sales Taxes Total		Aug-17	16,977,760	17,247,294	29,750,000	269,534	1.6%
1/4% Sales Tax:	SEASONALLY ADJUSTED	Aug-17	14,869,840	15,003,610	26,000,000	133,770	0.9%
1% Sales Tax:	SEASONALLY ADJUSTED	Jun-17	2,107,920	2,243,684	3,750,000	135,764	6.4%
Income Tax	SEASONALLY ADJUSTED	Jun-17	5,583,464	5,222,231	8,250,000	-361,233	-6.5%
Personal Property Replacement Tax	ADJUSTED	Jul-17	2,865,643	2,963,305	3,616,000	97,662	3.4%
Use Tax	SEASONALLY ADJUSTED	Jun-17	1,101,530	1,227,094	1,900,000	125,565	11.4%
Building Permits		Aug-17	1,050,000	922,496	1,400,000	-127,504	-12.1%
Traffic Citations		Aug-17	1,218,750	907,678	1,625,000	-311,072	-25.5%
Interest Income (101-220)		Aug-17	1,230,719	927,227	1,640,958	-303,491	-24.7%
Recorder Fees		Aug-17	3,024,670	3,501,351	4,032,893	476,681	15.8%
<u>Total Selected Property Tax Fund Revenues</u>			33,052,535	32,918,676	52,214,851	-133,859	-0.4%
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>			
1/4% Sales Tax for Trans		Jun-17	19,211,659	17,804,901	33,500,000	-1,406,758	-7.3%
Motor Fuel Tax		Aug-17	6,141,945	6,907,482	9,298,663	765,537	12.5%
<u>Other</u>			<u>Expected</u>	<u>Actual</u>			
Budget to Actual Salaries / Wages (Funds 101-220)		Aug-17	121,321,886	116,601,750	157,718,452	-4,720,136	-3.9%
Overtime (Funds 101-220)		Aug-17	2,695,989	4,422,130	3,504,785	1,726,141	64.0%
Utility Costs Funds (101-220)		Aug-17	2,462,530	1,860,884	3,283,373	-601,646	-24.4%
Gasoline budgeted vs. spent		Aug-17	1,226,290	979,103	1,635,053	-247,187	-20.2%
Cumulative Gasoline avg. \$ gallon		Aug-17	2.00	1.85			-7.5%
<u>Labor and Employment</u>							
Unemployment Rate			<u>Prior Year</u>	<u>Current Year</u>			
Lake County (seasonally adjusted)		Aug-17	5.0%	4.3%			-0.7%
Illinois (seasonally adjusted)		Aug-17	5.8%	5.2%			-0.6%
<u>Labor Force Data - NOT seasonally adjusted</u>							
Lake County Labor Force Estimates		Aug-17	369,680	372,106			0.7%
Illinois Labor Force Estimates		Aug-17	6,542,900	6,460,400			-1.3%
<u>Economic Data</u>			<u>Prior Month</u>	<u>Current Year</u>			
Consumer Price Index - CPI-U		Aug-17	244.8	245.5			0.3%
Interest Rate - Federal Funds Rate		Aug-17	1.15%	1.16%			0.01%
Dow Jones Industrial Average		Aug-17	21,891	21,948			0%
			<u>Prior Year</u>	<u>Current Year</u>			
Foreclosure filings - Lake County		Apr-17	591	564			-4.6%
# Parcels w/ taxes sold		Nov-16	2,603	3,155			

LAKE COUNTY SELECTED EARLY ECONOMIC INDICATORS - FY2017 MONTHLY

<u>Selected Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>		Comments
Sales Taxes Total		Aug-17	2,861,735	2,796,282	-2.3%	
1/4% Sales Tax:	SEASONALLY ADJUSTED	Aug-17	2,450,426	2,390,567	-2.4%	
1% Sales Tax:	SEASONALLY ADJUSTED	Jun-17	411,309	405,715	-1.4%	
Income Tax	SEASONALLY ADJUSTED	Jun-17	749,360	756,594	1.0%	Expected as advised by IDOR
Personal Property Replacement Tax	ADJUSTED	Jul-17	77,543	26,967	-65.2%	Expected as PPRT formula adjusted
Use Tax	SEASONALLY ADJUSTED	Jun-17	193,347	169,129	-12.5%	
Building Permits		Aug-17	116,667	137,060	17.5%	Seasonality and shift to Residential permits. PB&D monitoring performance.
Traffic Citations		Aug-17	135,417	119,149	-12.0%	
Interest Income (101-220)		Aug-17	136,747	72,069	-47.3%	Expected as Interest booked at maturity
			<u>Prior Month</u>	<u>Current month</u>		
Recorder Fees		Aug-17	590,774	689,161	16.7%	Comparison to prior month
Total Selected Property Tax Fund Revenues			4,861,588	4,766,410	-2.0%	
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>		
1/4% Sales Tax for Trans	SEASONALLY ADJUSTED	Jun-17	2,873,363	2,752,741	-4.2%	
Motor Fuel Tax	SEASONALLY ADJUSTED	Aug-17	868,467	786,155	-9.5%	
<u>Other</u>			<u>Expected</u>	<u>Actual</u>		
Salaries Over (+) Under (-) Budget (Funds 101-220)		Aug-17	12,132,189	11,522,364	-5.0%	
Overtime (Funds 101-220)		Aug-17	292,065	458,925	57.1%	Expected
Utility Costs (Funds 101-220)		Aug-17	273,614	198,275	-27.5%	Seasonality
Gasoline Costs		Aug-17	136,254	151,355	11.1%	Seasonality
<u>Other</u>			<u>Prior Month</u>	<u>Current month</u>		
Gasoline avg. \$ gallon		Aug-17	1.82	1.85	1.7%	Change from last month
<u>Labor and Employment</u>						
Unemployment Rate			<u>Prior Month</u>	<u>Current month</u>		
Lake County		Aug-17	4.4%	4.3%	-0.1%	Change from last month
Illinois		Aug-17	4.9%	5.2%	0.3%	Change from last month
Labor Force Data - NOT seasonally adjusted						
Lake County Labor Force Estimates		Aug-17	379,785	372,106	-2.0%	Change from last month
Illinois Labor Force Estimates		Aug-17	6,528,200	6,460,400	-1.0%	Change from last month
<u>Economic Data</u>			<u>Prior Month</u>	<u>Current month</u>		
Consumer Price Index - CPI-U		Aug-17	244.8	245.5	0.3%	Change from last month
Interest Rate - Effective Federal Funds Rate		Aug-17	1.15%	1.16%	0.9%	Change from last month
Dow Jones Industrial Average		Aug-17	21,891	21,948	0.3%	As of July 31 and August 31
Foreclosure filings - Lake County		Apr-17	148	136	-8.1%	Change from last month

Revenue Summary - 3rd Quarter FY2017

Current Period: Aug-17

Date: 27-SEP-2017

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SUMMARY - ALL FUNDS								
Property Tax Funds								
General Fund	188,460,133	109,124,554	57.90%	4,684,508	4.49%	104,440,046	59.77%	174,748,285
Other Property Tax Operating Funds	147,253,748	84,385,451	57.31%	(3,027,258)	-3.46%	87,412,709	55.87%	156,467,919
Capital Project Funds	13,212,122	6,734,074	50.97%	(9,475)	-0.14%	6,743,549	44.49%	15,158,462
Sub Total	348,926,004	200,244,079	57.39%	1,647,776	0.83%	198,596,303	57.34%	346,374,666
Special Revenue Funds	20,052,033	10,070,324	50.22%	(1,445,122)	-12.55%	11,515,446	44.78%	25,716,291
Capital Project Funds	63,338,756	27,079,971	42.75%	4,536,769	20.12%	22,543,202	37.09%	60,775,905
Internal Service Funds	45,189,420	31,798,896	70.37%	(473,485)	-1.47%	32,272,381	70.53%	45,757,138
Public Works	43,057,671	45,786,365	106.34%	1,349,834	3.04%	44,436,531	83.76%	53,050,677
GRAND TOTAL - ALL FUNDS	520,563,883	314,979,635	60.51%	5,615,773	1.82%	309,363,862	58.19%	531,674,676
PROPERTY TAX FUNDS								
General Fund	188,460,133	109,124,554	57.90%	4,684,508	4.49%	104,440,046	59.77%	174,748,285
Other Propety Tax Operating Funds								
FICA	11,004,836	6,029,996	54.79%	(540,383)	-8.22%	6,570,379	54.73%	12,004,836
IMRF	17,919,731	9,746,637	54.39%	(485,593)	-4.75%	10,232,230	54.66%	18,719,731
Liability Insurance	6,300,407	3,564,592	56.58%	(97,934)	-2.67%	3,662,526	58.17%	6,295,988
Veterans Assistance Commission	320,089	182,064	56.88%	(31,706)	-14.83%	213,770	56.45%	378,682
Stormwater Management	6,894,248	3,780,764	54.84%	833,973	28.30%	2,946,791	35.63%	8,269,936
Division of Transportation	19,409,494	10,601,170	54.62%	105,141	1.00%	10,496,029	53.83%	19,496,946
Hulse Detention Center	6,024,234	1,061,125	17.61%	(2,849,771)	-72.87%	3,910,896	48.21%	8,112,929
Winchester House	2,317,273	1,269,156	54.77%	12,470	0.99%	1,256,686	54.23%	2,317,273
Health Department	76,575,070	47,861,203	62.50%	166,952	0.35%	47,694,251	59.51%	80,150,779
Tuberculosis Clinic	488,366	288,744	59.12%	(140,406)	-32.72%	429,150	59.54%	720,819
Total - Other Property Tax Op Funds	147,253,748	84,385,451	57.31%	(3,027,258)	-3.46%	87,412,709	55.87%	156,467,919
Total Operating Funds	335,713,881	193,510,005	57.64%	1,657,251	0.86%	191,852,754	57.92%	331,216,204
Property Tax Capital Funds								
Bridge Tax	4,725,500	2,168,146	45.88%	20,480	0.95%	2,147,666	53.06%	4,047,248
Matching Tax	8,486,622	4,565,928	53.80%	(29,955)	-0.65%	4,595,883	41.36%	11,111,214
Sub Total - Capital	13,212,122	6,734,074	50.97%	(9,475)	-0.14%	6,743,549	44.49%	15,158,462
TOTAL PROPERTY TAX	348,926,004	200,244,079	57.39%	1,647,776	0.83%	198,596,303	57.34%	346,374,666

Revenue Summary - 3rd Quarter FY2017

Current Period: Aug-17

Date: 27-SEP-2017

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SPECIAL REVENUE								
Law Library	436,868	308,803	70.69%	9,066	3.02%	299,737	98.32%	304,868
Children's Waiting Room Fund	193,446	129,002	66.69%	555	0.43%	128,447	80.06%	160,446
Court Automation	1,032,500	643,308	62.31%	(40,090)	-5.87%	683,398	67.93%	1,006,000
Court Document Storage	482,000	304,649	63.21%	(8,714)	-2.78%	313,363	69.94%	448,016
Probation Services Fee	2,073,119	1,223,770	59.03%	(226,827)	-15.64%	1,450,597	69.97%	2,073,119
Vital Records Automation	80,825	57,720	71.41%	(770)	-1.32%	58,490	70.10%	83,432
GIS Automation Fee	602,000	420,945	69.92%	(5,521)	-1.29%	426,466	70.84%	602,000
Tax Sale Automation Fees	77,270	85,733	110.95%	(45,743)	-34.79%	131,476	216.35%	60,770
Recorder Automation	1,145,967	735,073	64.14%	(12,653)	-1.69%	747,726	66.60%	1,122,795
Solid Waste Management Tax	168,635	114,850	68.11%	6,731	6.23%	108,119	64.11%	168,635
Coroner Fees	135,300	37,596	27.79%	(86,836)	-69.79%	124,432	92.08%	135,127
Electronic Citation Fund	102,000	52,487	51.46%	(8,962)	-14.58%	61,449	67.53%	91,000
Neutral Site Custody Exchange Fee	124,296	86,492	69.59%	(2,158)	-2.43%	88,650	69.10%	128,296
Transportation Hire Back	55,000	17,481	31.78%	(39,277)	-69.20%	56,758	-103.20%	55,000
HUD Grants	6,777,716	2,069,377	30.53%	(1,001,677)	-32.62%	3,071,054	-34.79%	8,827,901
Workforce Development	6,565,091	3,783,038	57.62%	17,754	0.47%	3,765,284	-36.04%	10,448,886
TOTAL SPECIAL REVENUE	20,052,033	10,070,324	50.22%	(1,445,122)	-12.55%	11,515,446	44.78%	25,716,291
CAPITAL PROJECT FUNDS								
2010A Bond Road Construction Project	0	24,503	n/m	18,501	308.25%	6,002	105.47%	5,691
2011A Tax Exempt GO	0	2,026	n/m	820	67.99%	1,206	n/m	0
2013 Bond	0	4,439	n/m	23	0.52%	4,416	-54.63%	8,083
2015 Bond	0	548,360	n/m	239,633	77.62%	308,727	n/m	0
1/4% Sales Tax	52,912,956	19,775,069	37.37%	3,748,294	23.39%	16,026,775	31.71%	50,543,891
Motor Fuel Tax	10,425,800	6,725,574	64.51%	529,499	8.55%	6,196,075	60.64%	10,218,240
TOTAL CAPITAL PROJECT FUNDS	63,338,756	27,079,971	42.75%	4,536,769	20.12%	22,543,202	37.09%	60,775,905
INTERNAL SERVICE FUNDS								
HEALTH-LIFE-DENTAL INSURANCE FUND	45,189,420	31,798,896	70.37%	(473,485)	-1.47%	32,272,381	70.53%	45,757,138
ENTERPRISE FUND								
PUBLIC WORKS	43,057,671	45,786,365	106.34%	1,349,834	3.04%	44,436,531	83.76%	53,050,677
GRAND TOTAL - ALL REVENUES	520,563,883	314,979,635	60.51%	5,615,773	1.82%	309,363,862	58.19%	531,674,676

Expense Summary - 3rd Quarter FY2017

Current Period: Aug-17

Date: 27-SEP-2017

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
SUMMARY - ALL FUNDS								
Property Tax Funds								
General Fund	260,180,276	130,595,788	50.19%	(4,096,293)	-3.04%	134,692,081	52.93%	254,492,558
Other Property Tax Operating Funds	153,489,915	106,326,686	69.27%	(1,417,376)	-1.32%	107,744,062	69.37%	155,328,387
Capital Project Funds	22,528,722	4,584,648	20.35%	(8,746,259)	-65.61%	13,330,907	42.64%	31,264,900
Sub Total	436,198,913	241,507,122	55.37%	(14,259,927)	-5.58%	255,767,049	57.99%	441,085,846
Special Revenue Funds	23,145,786	9,490,781	41.00%	(1,599,920)	-14.43%	11,090,701	39.42%	28,137,356
Capital Project Funds	209,488,279	53,244,835	25.42%	17,329,982	48.25%	35,914,853	15.92%	225,625,088
Internal Service Funds	45,189,420	30,947,417	68.48%	(81,032)	-0.26%	31,028,449	67.75%	45,799,706
Public Works	57,263,287	33,647,558	58.76%	(3,257,109)	-8.83%	36,904,667	42.34%	87,154,919
GRAND TOTAL - ALL FUNDS	771,285,685	368,837,714	47.82%	(1,868,005)	-0.50%	370,705,719	44.78%	827,802,915
GENERAL FUND								
County Board	2,508,691	1,367,144	54.50%	(72,362)	-5.03%	1,439,506	62.95%	2,286,747
County Administrator	2,749,000	1,811,955	65.91%	(363,426)	-16.71%	2,175,381	72.75%	2,990,403
General Operating Expense	17,443,301	3,354,321	19.23%	(7,769,983)	-69.85%	11,124,304	72.49%	15,346,724
Corporate Capital Improvements	86,144,994	14,667,730	17.03%	3,292,201	28.94%	11,375,529	13.96%	81,466,835
FAS	13,275,761	8,200,218	61.77%	(750,094)	-8.38%	8,950,312	64.33%	13,913,755
Information Technology	12,006,498	8,616,948	71.77%	411,923	5.02%	8,205,025	71.52%	11,471,812
Human Resources	1,774,041	1,257,814	70.90%	(182,723)	-12.68%	1,440,537	77.73%	1,853,358
Treasurer	1,465,453	1,106,397	75.50%	98,410	9.76%	1,007,987	61.64%	1,635,382
Recorder of Deeds	685,277	514,966	75.15%	(11,951)	-2.27%	526,917	65.33%	806,529
County Clerk	3,618,571	2,927,408	80.90%	36,146	1.25%	2,891,262	64.15%	4,506,757
Chief County Assessment Officer	2,443,007	1,722,755	70.52%	(15,716)	-0.90%	1,738,471	66.57%	2,611,304
Regional Office of Education	744,581	553,749	74.37%	(21,013)	-3.66%	574,762	75.99%	756,357
Planning & Development	4,001,916	2,817,152	70.40%	(170,941)	-5.72%	2,988,093	73.80%	4,049,130
Sheriff	64,792,953	47,600,025	73.46%	1,358,000	2.94%	46,242,025	71.46%	64,708,846
Clerk of the Circuit Court	8,474,263	6,335,885	74.77%	(166,223)	-2.56%	6,502,108	73.64%	8,829,059
Circuit Courts	16,453,945	11,518,175	70.00%	(99,355)	-0.86%	11,617,530	73.52%	15,802,683
States Attorney	14,736,410	11,174,044	75.83%	392,663	3.64%	10,781,381	73.47%	14,674,775
County Coroner	1,434,007	1,019,748	71.11%	(10,723)	-1.04%	1,030,471	73.16%	1,408,488
Public Defender	5,265,967	3,945,486	74.92%	(41,147)	-1.03%	3,986,633	76.47%	5,213,491
Merit Commission	161,640	83,869	51.89%	(9,978)	-10.63%	93,847	58.61%	160,122
TOTAL GENERAL FUND	260,180,276	130,595,788	50.19%	(4,096,293)	-3.04%	134,692,081	52.93%	254,492,558
OTHER PROPERTY TAX OPERATING FUNDS								
FICA	12,021,381	8,071,966	67.15%	(357,019)	-4.24%	8,428,985	70.58%	11,941,889
IMRF	17,974,813	13,342,977	74.23%	(550,859)	-3.96%	13,893,836	77.72%	17,876,313
Liability Insurance	6,686,800	5,174,145	77.38%	151,310	3.01%	5,022,835	73.01%	6,879,358
Veterans Assistance Commission	570,089	449,956	78.93%	97,094	27.52%	352,862	74.07%	476,418
Stormwater Management	4,374,403	2,005,644	45.85%	(2,249,594)	-52.87%	4,255,238	58.80%	7,236,930
Division of Transportation	20,704,771	15,353,842	74.16%	127,500	0.84%	15,226,342	72.92%	20,880,954
Hulse Detention Center	6,882,109	5,062,246	73.56%	117,213	2.37%	4,945,033	72.01%	6,867,099
Winchester House	2,317,273	2,317,273	100.00%	431,989	22.91%	1,885,284	81.36%	2,317,273
Health Department	81,219,912	54,032,860	66.53%	814,738	1.53%	53,218,122	66.41%	80,141,254
Tuberculosis Clinic	738,366	515,778	69.85%	254	0.05%	515,524	72.52%	710,900
Total - Other Property Tax Op Funds	153,489,915	106,326,686	69.27%	(1,417,376)	-1.32%	107,744,062	69.37%	155,328,387
Total Operating Funds	413,670,191	236,922,475	57.27%	(5,513,668)	-2.27%	242,436,143	59.16%	409,820,946

Expense Summary - 3rd Quarter FY2017

Current Period: Aug-17

Date: 27-SEP-2017

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
PROPERTY TAX CAPTIAL FUNDS								
Bridge Tax	9,044,300	2,140,997	23.67%	(1,793,016)	-45.58%	3,934,013	39.29%	10,013,300
Matching Tax	13,484,422	2,443,650	18.12%	(6,953,243)	-74.00%	9,396,893	44.22%	21,251,600
TOAL PROPERTY TAX CAPITAL FUNDS	22,528,722	4,584,648	20.35%	(8,746,259)	-65.61%	13,330,907	42.64%	31,264,900
TOTAL PROPERTY TAX	436,198,913	241,507,122	55.37%	(14,259,927)	-5.58%	255,767,049	57.99%	441,085,846
SPECIAL REVENUE								
Law Library	461,854	288,092	62.38%	(16,663)	-5.47%	304,755	66.27%	459,875
Children's Waiting Room Fund	223,365	139,910	62.64%	(6,299)	-4.31%	146,209	67.20%	217,565
Court Automation	1,848,504	672,562	36.38%	(202,939)	-23.18%	875,501	43.34%	2,020,140
Court Document Storage	663,896	170,952	25.75%	(258,761)	-60.22%	429,713	45.61%	942,230
Probation Services Fee	2,512,116	416,888	16.60%	(165,292)	-28.39%	582,180	28.14%	2,068,787
Vital Records Automation	67,031	49,427	73.74%	2,016	4.25%	47,411	73.79%	64,249
GIS Automation Fee	602,000	0	0.00%	-	#DIV/0!	0	0.00%	602,000
Tax Sale Automation Fees	70,145	13,474	19.21%	12,943	2437.48%	531	1.06%	50,100
Recorder Automation	1,642,441	867,835	52.84%	(21,772)	-2.45%	889,607	61.12%	1,455,527
Solid Waste Management Tax	168,635	113,574	67.35%	20,551	22.09%	93,023	46.51%	200,000
Coroner Fees	138,424	95,767	69.18%	7,275	8.22%	88,492	45.92%	192,695
Electronic Citation Fund	300,400	0	0.00%	-	#DIV/0!	0	0.00%	352,400
Neutral Site Custody Exchange Fee	180,000	93,574	51.99%	(29,408)	-23.91%	122,982	68.32%	180,000
Transportation Hire Back	78,297	22,936	29.29%	22,936	#DIV/0!	0	0.00%	55,000
HUD Grants	7,623,587	2,414,495	31.67%	(1,051,656)	-30.34%	3,466,151	39.26%	8,827,901
Workforce Development	6,565,091	4,131,295	62.93%	87,149	2.15%	4,044,146	38.70%	10,448,886
TOTAL SPECIAL REVENUE	23,145,786	9,490,781	41.00%	(1,599,920)	-14.43%	11,090,701	39.42%	28,137,356
CAPITAL PROJECT FUNDS								
2010A Bond Road Construction Project	7,192,253	516,755	7.18%	516,755	#DIV/0!	0	0.00%	8,978,989
2011A Tax Exempt GO	778,627	595,935	76.54%	565,650	1867.76%	30,285	3.74%	810,726
2013 Bond	892,413	152,337	17.07%	(759,225)	-83.29%	911,562	43.19%	2,110,640
2015 Bond	62,052,026	27,150,299	43.75%	15,458,470	132.22%	11,691,829	14.54%	80,436,033
1/4% Sales Tax	117,824,675	17,970,184	15.25%	(1,155,977)	-6.04%	19,126,161	16.88%	113,317,600
Motor Fuel Tax	20,748,285	6,859,325	33.06%	2,704,310	65.09%	4,155,015	20.81%	19,971,100
TOTAL CAPITAL PROJECTS	209,488,279	53,244,835	25.42%	17,329,982	48.25%	35,914,853	15.92%	225,625,088
INTERNAL SERVICE FUNDS								
HEALTH-LIFE-DENTAL INSURANCE FUND	45,189,420	30,947,417	68.48%	(81,032)	-0.26%	31,028,449	67.75%	45,799,706
ENTERPRISE FUND								
PUBLIC WORKS	57,263,287	33,647,558	58.76%	(3,257,109)	-8.83%	36,904,667	42.34%	87,154,919
GRAND TOTAL - ALL FUNDS								
	771,285,685	368,837,714	47.82%	(1,868,005)	-0.50%	370,705,719	44.78%	827,802,915