



**Revenue Summary**  
**Lake County**  
**Current Period: Apr-20**

Date: 21-MAY-2020

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
<b>SUMMARY - ALL FUNDS</b>						
Property Tax Funds						
General Fund	205,453,301	24,962,330	12.15%	33,933,397	17.45%	194,429,048
Other Property Tax Operating Funds	146,730,107	21,283,549	14.51%	29,544,827	21.31%	138,674,633
Capital Project Funds	12,273,477	154,133	1.26%	64,812	0.53%	12,246,688
<b>Sub Total</b>	<b>364,456,885</b>	<b>46,400,012</b>	<b>12.73%</b>	<b>63,543,036</b>	<b>18.40%</b>	<b>345,350,368</b>
Special Revenue Funds	24,104,288	8,495,863	35.25%	6,517,266	26.92%	24,213,149
Capital Project Funds	70,343,650	12,636,579	17.96%	9,507,754	14.23%	66,804,324
Internal Service Funds	46,046,544	8,763,871	19.03%	18,511,893	39.87%	46,429,528
Public Works	52,252,478	13,928,441	26.66%	18,525,660	39.24%	47,211,854
<b>GRAND TOTAL - ALL FUNDS</b>	<b>557,203,845</b>	<b>90,224,765</b>	<b>16.19%</b>	<b>116,605,608</b>	<b>22.00%</b>	<b>530,009,224</b>

**PROPERTY TAX FUNDS**

<b>General Fund</b>	<b>205,453,301</b>	<b>24,962,330</b>	<b>12.15%</b>	<b>33,933,397</b>	<b>17.45%</b>	<b>194,429,048</b>
<b>Other Property Tax Operating Funds</b>						
FICA	11,511,000	139,790	1.21%	26,563	0.24%	11,011,000
IMRF	14,025,450	184,672	1.32%	33,068	0.23%	14,525,450
Liability Insurance	1,381,409	162,775	11.78%	548,590	9.65%	5,682,143
Veterans Assistance Commission	651,124	12,502	1.92%	16,560	3.07%	539,091
Stormwater Management	12,943,365	139,602	1.08%	207,236	7.93%	2,613,373
Division of Transportation	24,955,568	1,059,004	4.24%	1,223,023	6.13%	19,942,430
Hulse Detention Center	6,695,820	688,010	10.28%	-100,208	-1.75%	5,713,796
Winchester House	100,000	23,242	23.24%	4,025	0.22%	1,836,000
Health Department	73,837,420	18,850,733	25.53%	27,546,812	36.06%	76,390,273
Tuberculosis Clinic	628,951	23,219	3.69%	39,156	9.30%	421,077
<b>Total - Other Property Tax Op Funds</b>	<b>146,730,107</b>	<b>21,283,549</b>	<b>14.51%</b>	<b>29,544,827</b>	<b>21.31%</b>	<b>138,674,633</b>
<b>Total Operating Funds</b>	<b>352,183,408</b>	<b>46,245,879</b>	<b>13.13%</b>	<b>63,478,224</b>	<b>19.06%</b>	<b>333,103,681</b>
<b>Property Tax Capital Funds</b>						
Bridge Tax	3,967,651	49,458	1.25%	23,779	0.60%	3,961,388
Matching Tax	8,305,826	104,674	1.26%	41,033	0.50%	8,285,300
<b>Sub Total - Capital</b>	<b>12,273,477</b>	<b>154,133</b>	<b>1.26%</b>	<b>64,812</b>	<b>0.53%</b>	<b>12,246,688</b>
<b>TOTAL PROPERTY TAX</b>	<b>364,456,885</b>	<b>46,400,012</b>	<b>12.73%</b>	<b>63,543,036</b>	<b>18.40%</b>	<b>345,350,368</b>

**SPECIAL REVENUE**

Law Library	400,800	131,987	32.93%	140,240	32.18%	435,800
Children's Waiting Room Fund	170,500	72,312	42.41%	59,467	32.06%	185,500
Court Automation	1,496,500	414,764	27.72%	465,181	46.47%	1,001,000

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
Court Document Storage	1,488,800	419,058	28.15%	465,550	44.89%	1,037,000
Probation Services Fee	1,607,619	477,277	29.69%	577,460	33.43%	1,727,619
Vital Records Automation	71,200	26,319	36.96%	28,266	38.51%	73,400
GIS Automation Fee	1,842,000	777,362	42.20%	625,309	30.18%	2,072,000
Tax Sale Automation Fees	90,770	0	0.00%	100,198	110.39%	90,770
Recorder Automation	1,203,715	547,583	45.49%	447,551	33.06%	1,353,715
Solid Waste Management Tax	201,635	87,847	43.57%	73,636	48.56%	151,635
Coroner Fees	140,300	15,954	11.37%	21,787	16.10%	135,300
Electronic Citation Fund	87,800	104,410	118.92%	25,923	42.50%	61,000
Neutral Site Custody Exchange Fee	115,200	83,274	72.29%	39,936	32.03%	124,700
Transportation Hire Back	30,000	20,370	67.90%	13,608	24.74%	55,000
HUD Grants	9,655,365	3,640,061	37.70%	2,031,549	21.30%	9,537,972
Workforce Development	5,502,084	1,677,285	30.48%	1,401,605	22.71%	6,170,738
<b>TOTAL SPECIAL REVENUE</b>	<b>24,104,288</b>	<b>8,495,863</b>	<b>35.25%</b>	<b>6,517,266</b>	<b>26.92%</b>	<b>24,213,149</b>
<b>CAPITAL PROJECT FUNDS</b>						
2010A Bond Road Construction Project	0	3,851	n/a	28,653	n/a	0
2015 Bond	0	7,520	n/a	26,500	n/a	0
1/4% Sales Tax	53,435,077	7,535,930	14.10%	5,877,244	10.49%	56,047,170
Motor Fuel Tax	16,908,573	5,089,278	30.10%	3,575,356	33.24%	10,757,154
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>70,343,650</b>	<b>12,636,579</b>	<b>17.96%</b>	<b>9,507,754</b>	<b>14.23%</b>	<b>66,804,324</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>46,046,544</b>	<b>8,763,871</b>	<b>19.03%</b>	<b>18,511,893</b>	<b>39.87%</b>	<b>46,429,528</b>
<b>ENTERPRISE FUND</b>						
<b>PUBLIC WORKS</b>	<b>52,252,478</b>	<b>13,928,441</b>	<b>26.66%</b>	<b>18,525,660</b>	<b>39.24%</b>	<b>47,211,854</b>
<b>GRAND TOTAL - ALL REVENUES</b>	<b>557,203,845</b>	<b>90,224,765</b>	<b>16.19%</b>	<b>116,605,608</b>	<b>22.00%</b>	<b>530,009,224</b>

**Expense Summary**  
**Lake County**  
**Current Period: Apr-20**

Date: 21-MAY-2020

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
<b>SUMMARY - ALL FUNDS</b>						
Property Tax Funds						
General Fund	208,530,795	65,354,731	31.34%	69,081,893	25.93%	266,426,759
Other Property Tax Operating Funds	165,975,710	50,513,245	30.43%	54,392,100	36.82%	147,741,935
Capital Project Funds	21,057,103	1,512,281	7.18%	1,971,419	9.03%	21,842,300
<b>Sub Total</b>	<b>395,563,608</b>	<b>117,380,257</b>	<b>29.67%</b>	<b>125,445,413</b>	<b>28.77%</b>	<b>436,010,993</b>
Special Revenue Funds	27,780,616	6,023,119	21.68%	4,902,611	18.05%	27,155,950
Capital Project Funds	168,154,476	16,460,793	9.79%	21,107,742	13.07%	161,441,810
Internal Service Funds	46,046,544	18,464,929	40.10%	16,377,108	34.80%	47,056,435
Public Works	55,058,964	13,174,984	23.93%	13,106,976	25.38%	51,641,878
<b>GRAND TOTAL - ALL FUNDS</b>	<b>692,604,208</b>	<b>171,504,084</b>	<b>24.76%</b>	<b>180,939,849</b>	<b>25.02%</b>	<b>723,307,067</b>

**GENERAL FUND**

County Board	2,064,330	773,115	37.45%	947,832	28.85%	3,285,524
County Administrator	3,347,709	1,224,960	36.59%	996,348	30.60%	3,256,078
General Operating Expense	18,527,183	937,526	5.06%	1,453,379	8.80%	16,508,654
Corporate Capital Improvements	18,067,416	2,838,662	15.71%	7,203,185	8.56%	84,171,533
FAS	3,787,384	1,145,737	30.25%	1,117,189	34.20%	3,266,794
Information Technology	15,178,600	6,082,068	40.07%	5,743,917	41.77%	13,749,811
Human Resources	2,401,109	550,087	22.91%	657,511	31.89%	2,061,742
Construction and Facilities	10,512,217	3,313,228	31.52%	3,205,916	28.92%	11,085,713
Treasurer	1,363,331	476,000	34.91%	476,448	35.40%	1,345,915
Recorder of Deeds	540,088	204,270	37.82%	223,885	34.49%	649,210
County Clerk	4,426,386	1,786,923	40.37%	1,874,127	48.34%	3,877,142
Chief County Assessment Officer	2,549,282	1,097,305	43.04%	879,558	31.54%	2,788,585
Regional Office of Education	774,806	287,472	37.10%	278,523	35.79%	778,321
Planning & Development	3,641,289	1,245,500	34.20%	1,279,804	32.65%	3,919,574
Sheriff	71,090,858	25,077,340	35.28%	24,951,076	36.38%	68,581,812
Clerk of the Circuit Court	9,368,200	3,628,730	38.73%	3,396,402	39.71%	8,552,255
Circuit Courts	16,821,210	5,908,423	35.12%	5,923,235	38.06%	15,563,556
States Attorney	16,015,554	5,841,180	36.47%	5,755,777	37.00%	15,556,511
County Coroner	1,884,405	717,373	38.07%	637,835	38.23%	1,668,573
Public Defender	6,015,131	2,183,218	36.30%	2,069,178	36.74%	5,632,689
Merit Commission	154,308	35,614	23.08%	10,767	8.49%	126,767
<b>TOTAL GENERAL FUND</b>	<b>208,530,795</b>	<b>65,354,731</b>	<b>31.34%</b>	<b>69,081,893</b>	<b>25.93%</b>	<b>266,426,759</b>

**OTHER PROPERTY TAX OPERATING FUNDS**

FICA	12,583,764	1,786,311	14.20%	4,359,513	35.07%	12,430,567
IMRF	18,069,854	2,444,561	13.53%	5,592,991	38.21%	14,638,771
Liability Insurance	6,540,452	3,258,416	49.82%	2,623,044	40.28%	6,511,823
Veterans Assistance Commission	634,627	212,708	33.52%	226,570	43.49%	521,030
Stormwater Management	12,450,402	2,491,625	20.01%	1,154,481	28.34%	4,073,468
Division of Transportation	22,875,600	7,787,084	34.04%	8,959,512	43.04%	20,818,956
Hulse Detention Center	7,760,177	2,615,383	33.70%	3,172,926	42.02%	7,551,692

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
Winchester House	1,202,352	130,507	10.85%	400,000	21.79%	1,836,000
Health Department	83,038,120	29,517,016	35.55%	27,607,567	35.11%	78,629,685
Tuberculosis Clinic	820,363	269,634	32.87%	295,496	40.48%	729,944
<b>Total - Other Property Tax Op Funds</b>	<b>165,975,710</b>	<b>50,513,245</b>	<b>30.43%</b>	<b>54,392,100</b>	<b>36.82%</b>	<b>147,741,935</b>
<b>Total Operating Funds</b>	<b>374,506,505</b>	<b>115,867,976</b>	<b>30.94%</b>	<b>123,473,994</b>	<b>29.81%</b>	<b>414,168,693</b>
<b>PROPERTY TAX CAPITAL FUNDS</b>						
Bridge Tax	7,418,253	898,483	12.11%	561,119	6.60%	8,505,000
Matching Tax	13,638,851	613,798	4.50%	1,410,300	10.57%	13,337,300
<b>TOAL PROPERTY TAX CAPITAL FUNDS</b>	<b>21,057,103</b>	<b>1,512,281</b>	<b>7.18%</b>	<b>1,971,419</b>	<b>9.03%</b>	<b>21,842,300</b>
<b>TOTAL PROPERTY TAX</b>	<b>395,563,608</b>	<b>117,380,257</b>	<b>29.67%</b>	<b>125,445,413</b>	<b>28.77%</b>	<b>436,010,993</b>
<b>SPECIAL REVENUE</b>						
Law Library	432,191	130,563	30.21%	185,394	39.78%	466,100
Children's Waiting Room Fund	190,366	56,431	29.64%	71,533	37.69%	189,784
Court Automation	1,502,577	381,003	25.36%	419,166	21.10%	1,986,414
Court Document Storage	1,311,917	114,227	8.71%	37,634	9.86%	381,500
Probation Services Fee	2,807,946	195,221	6.95%	150,998	5.89%	2,564,695
Vital Records Automation	104,198	25,564	24.53%	26,614	38.13%	69,796
GIS Automation Fee	1,842,000	0	0.00%	0	0.00%	2,072,000
Tax Sale Automation Fees	140,300	33,464	23.85%	34,213	36.91%	92,700
Recorder Automation	1,396,856	434,145	31.08%	360,446	26.62%	1,353,872
Solid Waste Management Tax	200,000	47,709	23.85%	48,296	32.20%	150,000
Coroner Fees	169,332	42,590	25.15%	57,727	37.40%	154,332
Neutral Site Custody Exchange Fee	160,000	0	0.00%	0	0.00%	160,000
Transportation Hire Back	73,080	4,300	5.88%	17,390	22.47%	77,390
HUD Grants	11,947,770	2,814,049	23.55%	1,641,937	14.57%	11,266,627
Workforce Development	5,502,085	1,743,851	31.69%	1,851,263	30.00%	6,170,739
<b>TOTAL SPECIAL REVENUE</b>	<b>27,780,616</b>	<b>6,023,119</b>	<b>21.68%</b>	<b>4,902,611</b>	<b>18.05%</b>	<b>27,155,950</b>
<b>CAPITAL PROJECT FUNDS</b>						
2010A Bond Road Construction Project	0	0	n/a	3,120,468	109.50%	2,849,640
1/4% Sales Tax	136,672,799	14,469,607	10.59%	14,206,089	10.56%	134,568,616
Motor Fuel Tax	31,481,676	1,991,187	6.32%	3,781,186	15.74%	24,023,554
<b>TOTAL CAPITAL PROJECTS</b>	<b>168,154,476</b>	<b>16,460,793</b>	<b>9.79%</b>	<b>21,107,742</b>	<b>13.07%</b>	<b>161,441,810</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>46,046,544</b>	<b>18,464,929</b>	<b>40.10%</b>	<b>16,377,108</b>	<b>34.80%</b>	<b>47,056,435</b>
<b>ENTERPRISE FUND</b>						
<b>PUBLIC WORKS</b>	<b>55,058,964</b>	<b>13,174,984</b>	<b>23.93%</b>	<b>13,106,976</b>	<b>25.38%</b>	<b>51,641,878</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>692,604,208</b>	<b>171,504,084</b>	<b>24.76%</b>	<b>180,939,849</b>	<b>25.02%</b>	<b>723,307,067</b>

## LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2020 MONTHLY

<b>Selected Property Tax Fund Revenues</b>			<b><u>Expected</u></b>	<b><u>Actual</u></b>	
Sales Taxes Total		Feb-20	2,001,090	1,991,353	-0.5%
1/4% Sales Tax:	SEASONALLY ADJUSTED	Feb-20	1,656,585	1,752,658	5.8%
1% Sales Tax:	SEASONALLY ADJUSTED	Feb-20	344,505	238,695	-30.7%
Income Tax	SEASONALLY ADJUSTED	May-20	582,431	828,149	42.2%
Personal Property Replacement Tax	ADJUSTED	May-20	542,298	506,344	-6.6%
Use Tax	SEASONALLY ADJUSTED	Feb-20	188,932	204,186	8.1%
Building Permits		Apr-20	135,238	68,938	-49.0%
Traffic Citations		Apr-20	129,317	329,605	154.9%
Interest Income (101-220)		Apr-20	422,575	4,140	-99.0%
Recorder Fees		Apr-20	253,168	432,395	70.8%
<b>Total Selected Property Tax Fund Revenues</b>			<b>4,255,049</b>	<b>4,365,111</b>	<b>2.6%</b>
<b>Selected Non Property Tax Fund Revenues</b>			<b><u>Expected</u></b>	<b><u>Actual</u></b>	
1/4% Sales Tax for Trans	SEASONALLY ADJUSTED	Feb-20	2,103,546	2,222,861	5.7%
Motor Fuel Tax	SEASONALLY ADJUSTED	May-20	787,054	787,986	0.1%
<b>Other</b>			<b><u>Expected</u></b>	<b><u>Actual</u></b>	
Salaries Over (+) Under (-) Budget (Funds 101-220)		Apr-20	12,432,698	12,335,540	-0.8%
Overtime (Funds 101-220)		Apr-20	220,111	368,949	67.6%
Utility Costs (Funds 101-220)		Apr-20	128,282	188,853	47.2%
Motor Fuel Costs		Apr-20	79,392	64,585	-18.7%
<b>Other</b>			<b><u>Prior Month</u></b>	<b><u>Current month</u></b>	
Gasoline (Average Price Per Gallon)		Apr-20	1.334	0.916	-31.3%
<b>Labor and Employment</b>					
Unemployment Rate			<b><u>Prior Month</u></b>	<b><u>Current month</u></b>	<b><u>% change</u></b>
Lake County		Mar-20	3.7%	3.7%	0.0%
Illinois		Mar-20	3.5%	4.4%	25.7%
<i>Labor Force Data - NOT seasonally adjusted</i>					
Lake County Labor Force Estimates		Mar-20	368,187	349,714	-5.0%
Illinois Labor Force Estimates		Mar-20	6,336,267	6,279,902	-0.9%
<b>Economic Data</b>					
			<b><u>Prior Month</u></b>	<b><u>Current month</u></b>	<b><u>% change</u></b>
Consumer Price Index - CPI-U		Apr-20	258.115	256.389	-0.7%
Interest Rate - Effective Federal Funds Rate		Apr-20	0.65%	0.50%	-23.1%
Dow Jones Industrial Average		Apr-20	21,917.16	24,474.12	11.7%

## LAKE COUNTY SELECTED ECONOMIC INDICATORS - Year to Date

	As of	YTD	FY20 Budget	Variance
<b>Selected Property Tax Fund Revenues</b>		<b>Expected</b>	<b>Actual</b>	
Sales Taxes Total	Feb-20	7,384,157	6,894,196	32,675,000 -489,961 -6.6%
1/4% Sales Tax: SEASONALLY ADJUSTED	Feb-20	6,275,881	6,069,044	27,575,000 -206,837 -3.3%
1% Sales Tax: SEASONALLY ADJUSTED	Feb-20	1,108,276	825,152	5,100,000 -283,124 -25.5%
Income Tax SEASONALLY ADJUSTED	May-20	4,986,248	3,775,982	8,770,000 -1,210,266 -24.3%
Personal Property Replacement Tax ADJUSTED	May-20	2,527,302	1,990,004	3,525,000 -537,298 -21.3%
Use Tax SEASONALLY ADJUSTED	Feb-20	679,082	778,466	2,725,000 99,384 14.6%
Building Permits	Apr-20	568,770	294,008	1,400,000 -274,762 -48.3%
Traffic Citations	Apr-20	439,837	1,459,453	2,947,000 1,019,616 231.8%
Interest Income (101-220)	Apr-20	1,045,151	994,662	3,723,330 -50,489 -4.8%
Recorder Fees	Apr-20	847,344	1,298,337	3,120,000 450,993 53.2%
<b>Total Selected Property Tax Fund Revenues</b>		<b>18,477,891</b>	<b>17,485,109</b>	<b>58,885,330 -992,782 -5.4%</b>
<b>Selected Non Property Tax Fund Revenues</b>		<b>Expected</b>	<b>Actual</b>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Feb-20	7,783,550	7,307,541	33,558,000 -476,009 -6.1%
Motor Fuel Tax SEASONALLY ADJUSTED	May-20	7,934,887	5,748,027	15,869,773 -2,186,860 -27.6%
<b>Other</b>		<b>Expected</b>	<b>Actual</b>	
Budget to Actual Salaries / Wages (Funds 101-220)	Apr-20	63,256,389	62,081,746	165,851,545 -1,174,643 -1.9%
Overtime (Funds 101-220)	Apr-20	1,543,945	2,615,094	4,337,269 1,071,149 69.4%
Utility Costs (Funds 101-220)	Apr-20	982,360	636,785	2,777,187 -345,575 -35.2%
Motor Fuel budgeted vs. spent	Apr-20	639,151	504,837	2,072,635 -134,314 -21.0%
Gasoline (Average Price Per Gallon)	Apr-20	2.130	0.916	-57.0%
<b>Labor and Employment</b>				
Unemployment Rate		<b>Prior Year</b>	<b>Current Year</b>	% change
Lake County	Mar-20	5.4%	3.7%	-31.5%
Illinois	Mar-20	4.4%	4.4%	0.0%
<b>Labor Force Data - NOT seasonally adjusted</b>				% change
Lake County Labor Force Estimates	Mar-20	378,320	349,714	-7.6%
Illinois Labor Force Estimates	Mar-20	6,458,721	6,279,902	-2.8%
<b>Economic Data</b>		<b>Prior Year</b>	<b>Current Year</b>	% change
Consumer Price Index - CPI-U	Apr-20	254.202	256.389	0.9%
Interest Rate - Federal Funds Rate	Apr-20	2.41%	0.50%	-79.3%
Dow Jones Industrial Average	Apr-20	25,928.68	24,474.12	-5.6%

# LAKE COUNTY IL P-CARD TRANSACTION SUMMARY

4/11/20 - 5/10/20



Spend

**\$500,755**

vs. Last month

**-21%** ▼

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Transactions

**873**

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12M average

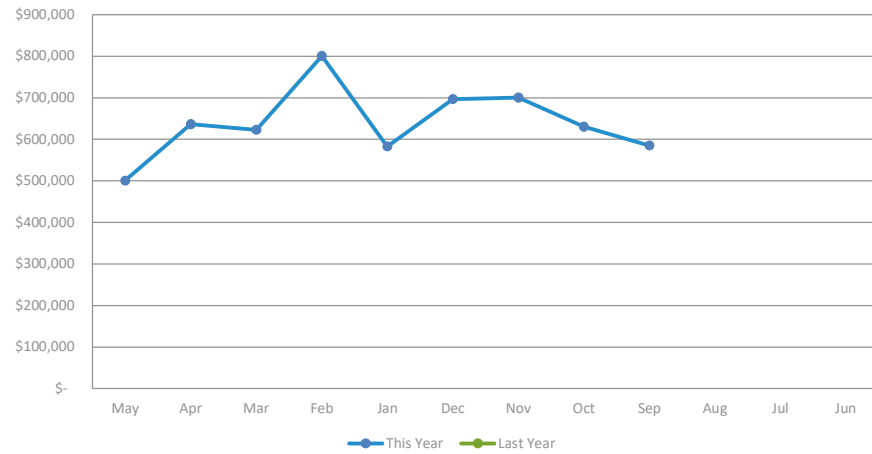
**\$639,406**

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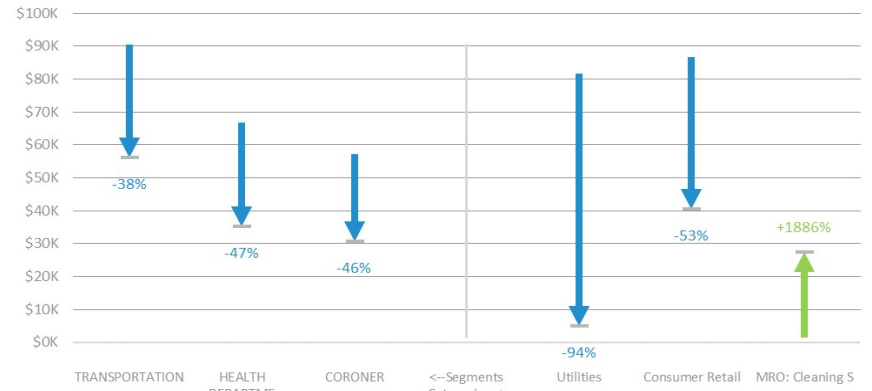
Fiscal to date

**\$3,329,553**

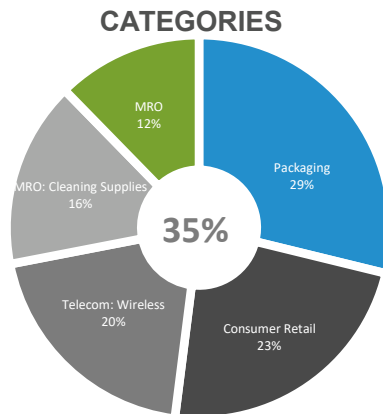
## SPEND



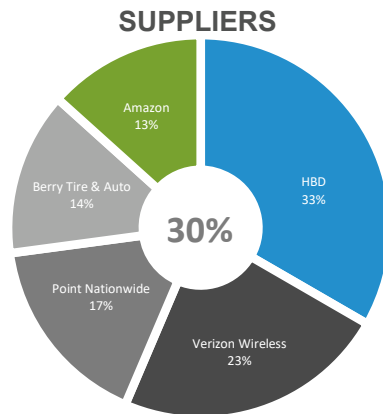
## TOP SPEND VARIANCES



## TOP SPENDS

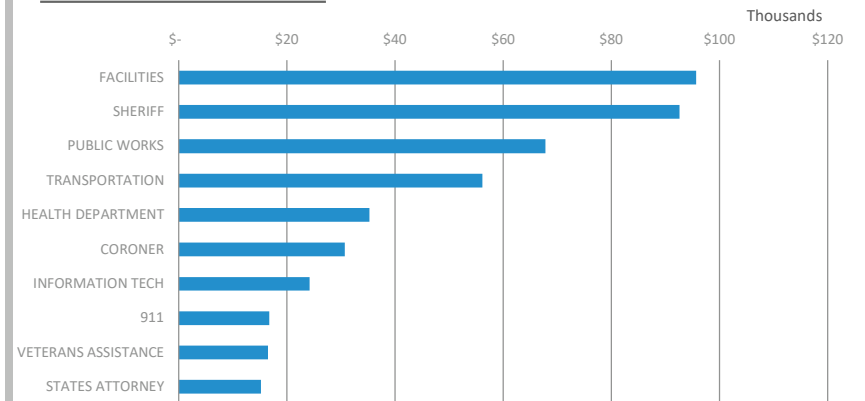


The top 5 categories represent 35% of your spend



The top 5 suppliers represent 30% of your spend

## TOP DEPARTMENTS



The top 10 departments represent 90% of your spend