

MONTHLY REPORTS



April 1, 2026
Finance Department
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LAKE COUNTY MONTHLY FINANCIAL REPORTS

Summary: This report shows data as unaudited and is an overview of Lake County’s financial activities for the period ending February 28,2026. 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 reflects activity through the end of February, three months of activity, or 25% of the fiscal year.
- Revenue received through February 28, 2026, is \$65,239,224 in comparison to the year-to-date modified budgeted revenue amount of \$663,131,030. This indicates that as of February 28,2026, 9.84% of budgeted revenue has been collected.
- Expenditures spent through February 28,2026, are \$138,857,006 in comparison to the year-to-date modified budgeted expenditure amount of \$747,184,575. This indicates that as of February 28,2026, 18.58% of budgeted expenditure has been spent.

Background:

Two reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 2/28/2026:
 - o 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 February 28,2026, reflecting the most recent information available:
 - o 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: (1) Revenue & Expense Budget vs. Actual Report (2) Economic Indicator Report

Revenue Summary

Lake County
Current Period:Feb-26

Date:01-APR-2026

	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
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	240,309,214	15,968,448	6.64%	223,593,517	27,139,595	12.14%
Other Property Tax Operating Funds	157,313,071	17,406,452	11.06%	163,901,384	18,554,045	11.32%
Capital Project Funds	18,859,103	608	0.00%	20,712,499	113,572	0.55%
Sub Total	416,481,388	33,375,508	8.01%	408,207,400	45,807,211	11.22%
Special Revenue Funds	41,238,535	4,677,957	11.34%	61,764,015	18,505,334	29.96%
Capital Project Funds	66,621,763	5,547,511	8.33%	69,024,446	13,234,769	19.17%
Internal Service Funds	52,385,000	13,116,508	25.04%	50,262,642	11,718,412	23.31%
Enterprise Funds	69,475,820	8,521,741	12.27%	59,001,346	8,150,095	13.81%
Debt Service Funds	16,928,525	-	0.00%	17,486,975	-	0.00%
GRAND TOTAL - ALL FUNDS	663,131,030	65,239,224	9.84%	665,746,824	97,415,822	14.63%

PROPERTY TAX FUNDS

General Fund	240,309,214	15,968,448	6.64%	223,593,517	27,139,595	12.14%
Other Property Tax Operating Funds						
FICA	15,520,000	1,323	0.01%	16,008,700	145,163	0.91%
IMRF	9,060,000	856	0.01%	12,110,000	122,294	1.01%
Liability Insurance	10,637,101	6,879	0.06%	10,647,483	346,763	3.26%
Veterans Assistance Commission	6,659,889	342	0.01%	6,260,822	50,695	0.81%
Stormwater Management	1,775,399	282,294	15.90%	4,765,139	501,104	10.52%
Division of Transportation	12,144,062	698,590	5.75%	14,013,357	1,018,297	7.27%
Hulse Detention Center	6,340,849	130,254	2.05%	8,642,305	253,454	2.93%
Health Department	94,061,395	16,262,009	17.29%	90,746,942	16,091,221	17.73%
Tuberculosis Clinic	1,114,376	23,906	2.15%	706,636	25,055	3.55%
Total - Other Property Tax Op Funds	157,313,071	17,406,452	11.06%	163,901,384	18,554,045	11.32%
Total Operating Funds	397,622,285	33,374,900	8.39%	387,494,901	45,693,640	11.79%
Property Tax Capital Funds						
Long Term Capital	6,456,314	-	0.00%	8,362,200	-	0.00%
Bridge Tax	3,986,059	195	0.00%	3,967,031	36,445	0.92%
Matching Tax	8,416,730	413	0.00%	8,383,268	77,127	0.92%
Sub Total - Capital	18,859,103	608	0.00%	20,712,499	113,572	0.55%
TOTAL PROPERTY TAX	416,481,388	33,375,508	8.01%	408,207,400	45,807,211	11.22%

SPECIAL REVENUE

<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	105,317	107,385	101.96%	-	113,115	n/m
Law Library	511,761	98,465	19.24%	511,250	124,038	24.26%
Children's Waiting Room Fund	213,528	40,635	19.03%	202,916	51,614	25.44%
Court Automation	953,933	147,793	15.49%	954,684	213,532	22.37%
Court Document Storage	997,519	150,633	15.10%	988,935	220,058	22.25%
Probation Services Fee	1,061,500	128,385	12.09%	1,087,347	211,539	19.45%
Vital Records Automation	83,287	19,274	23.14%	84,117	21,658	25.75%
State Attorney Records Automation	8,000	839	10.49%	8,739	1,548	17.71%
GIS Automation Fee	1,687,045	370,914	21.99%	1,443,731	324,890	22.50%
Public Defender Records Automation Fund	3,027	489	16.15%	3,000	976	32.52%
Tax Sale Automation Fees	92,456	-	0.00%	91,526	110	0.12%
Recorder Automation	1,074,817	258,864	24.08%	924,970	228,459	24.70%
Solid Waste Management Tax	241,573	-	0.00%	364,469	66,711	18.30%
Coroner Fees	363,000	16,902	4.66%	361,846	27,795	7.68%
Electronic Citation Fund	220,662	29,732	13.47%	187,909	48,040	25.57%
Neutral Site Custody Exchange Fee	184,283	36,825	19.98%	178,972	46,847	26.18%
Transportation Hire Back	25,000	1,022	4.09%	45,000	3,154	7.01%
Video Gaming	1,200,000	81,342	6.78%	1,100,000	95,519	8.68%
Circuit Court Clerk Operations & Administrative	230,000	19,001	8.26%	-	-	n/m
Option Motor Fuel Tax	13,195,076	347,541	2.63%	12,215,076	2,393,741	19.60%
Township Motor Fuel	-	499,747	n/m	34,453	245,324	712.06%
Sheriff Asset Forfeiture	165,000	34,212	20.73%	160,896	22,817	14.18%
Inmate Welfare	679,000	105,274	15.50%	550,627	204,205	37.09%
Asset Forfeiture	54,500	11,912	21.86%	59,813	19,469	32.55%
Money Laundering Forfeiture	5,450	-	0.00%	10,432	-	0.00%
Computer Fraud Forfeiture	86,500	8,980	10.38%	87,099	14,975	17.19%
Opioid Settlement Fund	20,601	-	0.00%	18,838	261,377	1387.50%
Environmental Prosecution	3,000	-	0.00%	3,446	-	0.00%
Contribution Fund	-	2,450	n/m	3,142	1,970	62.70%
Special Service Area No. 8 Loon Lake Fund	50,725	9	0.02%	51,031	717	1.40%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400	-	0.00%	35,242	-	0.00%
Special Service Area No. 17 Fund	14,160	-	0.00%	14,160	87	0.62%
Total Non-Grant Special Revenue Funds	23,565,120	2,518,625	10.69%	21,783,666	4,964,283	22.79%

Revenue Summary
 Lake County
 Current Period:Feb-26

Date:01-APR-2026

	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
<i>Grant Special Revenue Funds</i>						
ARPA Fund	-	171,702	n/m	-	616,560	n/m
ERA 2 Fund	-	-	n/m	18,245	-	0.00%
HUD Grants	7,176,242	1,243,497	17.33%	4,769,337	1,025,257	21.50%
Workforce Development	10,497,173	684,370	6.52%	2,669,660	1,812,657	67.90%
Lake County Regional Stormwater Management	-	59,763	n/m	32,523,107	10,086,578	31.01%
Total Grant Special Revenue Funds	17,673,415	2,159,332	12.22%	39,980,349	13,541,052	33.87%
TOTAL SPECIAL REVENUE	41,238,535	4,677,957	11.34%	61,764,015	18,505,334	29.96%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	-	n/m	-	819	n/m
2015 Bond	-	14,250	n/m	-	16,776	n/m
2022 Bond Capital Fund	-	55,221	n/m	-	132,317	n/m
1/4% Sales Tax	46,640,673	(1,224)	0.00%	46,061,043	9,731,817	21.13%
Motor Fuel Tax	19,981,090	5,479,264	27.42%	22,963,403	3,353,040	14.60%
TOTAL CAPITAL PROJECT FUNDS	66,621,763	5,547,511	8.33%	69,024,446	13,234,769	19.17%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	52,385,000	13,116,508	25.04%	50,262,642	11,718,412	23.31%
ENTERPRISE FUNDS						
Public Works	57,780,820	7,969,483	13.79%	55,660,194	7,848,710	14.10%
Public Works Capital	11,695,000	552,258	4.72%	3,341,152	301,385	9.02%
TOTAL ENTERPRISE FUNDS	69,475,820	8,521,741	12.27%	59,001,346	8,150,095	13.61%
DEBT SERVICE FUNDS						
2015 G.O. Bonds Fund	5,034,825	-	0.00%	5,032,875	-	0.00%
2018 G.O. Refunding Bonds Fund	2,608,600	-	0.00%	2,616,750	-	0.00%
2019 G.O. Refunding Bonds Fund	7,104,850	-	0.00%	7,652,100	-	0.00%
2022 G.O. Bonds Fund	2,180,250	-	0.00%	2,185,250	-	0.00%
TOTAL DEBT SERVICE FUNDS	16,928,525	-	0.00%	17,486,975	-	0.00%
GRAND TOTAL - ALL REVENUES	663,131,030	65,239,224	9.84%	665,746,824	97,415,822	14.63%

Expense Summary

Lake County
Current Period:Feb-26

Date:01-APR-2026

	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
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	242,260,459	57,710,088	23.82%	229,263,574	53,082,526	23.15%
Other Property Tax Operating Funds	164,410,955	43,266,657	26.32%	164,254,613	42,853,101	26.09%
Capital Project Funds	34,737,140	2,373,991	6.83%	42,047,755	2,309,497	5.49%
Sub Total	441,408,554	103,350,736	23.41%	435,565,942	98,245,124	22.56%
Special Revenue Funds	84,488,141	9,768,283	11.56%	131,513,859	15,953,086	12.13%
Capital Project Funds	68,629,778	7,386,606	10.76%	76,198,078	3,236,526	4.25%
Internal Service Funds	52,385,000	8,878,502	16.95%	50,985,000	12,948,919	25.40%
Enterprise Funds	83,344,576	9,472,467	11.37%	105,735,536	10,647,493	10.07%
Debt Service Funds	16,928,525	413	0.00%	17,486,975	0	0.00%
GRAND TOTAL - ALL FUNDS	747,184,575	138,857,006	18.58%	817,485,389	141,031,148	17.25%
GENERAL FUND						
County Board	3,052,726	957,442	31.36%	2,065,029	512,800	24.83%
County Administrator	8,407,197	1,650,529	19.63%	4,820,456	1,379,094	28.61%
General Operating Expense	32,744,514	1,237,071	3.78%	31,329,082	905,416	2.89%
Corporate Capital Improvements	45,550	0	0.00%	0	0	n/m
Finance	2,910,343	756,526	25.99%	2,553,438	720,523	28.22%
Information Technology	17,996,008	5,403,931	30.03%	18,736,175	5,734,275	30.61%
Human Resources	2,621,732	597,194	22.78%	2,510,890	579,789	23.09%
Construction and Facilities	12,487,157	2,639,299	21.14%	12,199,713	2,831,748	23.21%
Treasurer	1,790,966	394,524	22.03%	1,486,576	394,278	26.52%
County Clerk	6,741,598	1,896,680	28.13%	5,419,640	1,955,524	36.08%
Chief County Assessment Officer	3,608,345	1,006,100	27.88%	3,285,475	898,748	27.36%
Regional Office of Education	892,110	207,736	23.29%	761,078	191,073	25.11%
Planning & Development	4,188,500	1,048,502	25.03%	3,714,308	1,066,796	28.72%
Sheriff	87,408,190	23,567,543	26.96%	83,228,803	20,451,696	24.57%
Clerk of the Circuit Court	10,284,871	2,849,802	27.71%	10,301,958	2,653,913	25.76%
Circuit Courts	18,424,664	4,955,087	26.89%	16,639,211	4,680,695	28.13%
States Attorney	19,392,881	6,117,943	31.55%	22,098,480	5,823,916	26.35%
County Coroner	2,070,314	523,105	25.27%	1,847,137	541,176	29.30%
Public Defender	7,074,143	1,879,775	26.57%	6,157,437	1,729,581	28.07%
Merit Commission	118,649	21,298	17.95%	108,688	32,486	29.89%
TOTAL GENERAL FUND	242,260,459	57,710,088	23.82%	229,263,574	53,082,526	23.15%
OTHER PROPERTY TAX OPERATING FUNDS						
FICA	14,578,485	2,787,935	19.12%	14,141,758	3,684,107	26.05%
IMRF	13,400,424	2,546,340	19.00%	13,698,854	3,598,498	26.27%
Liability Insurance	7,529,232	4,903,839	65.13%	9,463,451	3,995,984	42.23%
Veterans Assistance Commission	6,431,317	726,364	11.29%	6,025,939	602,888	10.00%
Stormwater Management	3,686,081	819,566	22.23%	4,169,452	888,753	21.32%
Division of Transportation	18,542,775	5,524,631	29.79%	17,170,404	5,116,981	29.80%
Hulse Detention Center	8,171,373	2,036,896	24.93%	8,084,543	1,830,409	22.64%
Health Department	91,312,757	23,730,086	25.99%	90,855,067	22,969,915	25.28%
Tuberculosis Clinic	758,511	191,000	25.18%	645,145	165,565	25.66%
Total - Other Property Tax Op Funds	164,410,955	43,266,657	26.32%	164,254,613	42,853,101	26.09%
Total Operating Funds	406,671,414	100,976,745	24.83%	393,518,187	95,935,626	24.38%
PROPERTY TAX CAPITAL FUNDS						
Long Term Capital	22,239,739	1,879,027	8.45%	29,697,456	1,327,482	4.47%
Bridge Tax	4,004,025	208,357	5.20%	3,967,031	1,034,990	26.09%
Matching Tax	8,493,376	286,607	3.37%	8,383,268	-52,975	-0.63%
TOTAL PROPERTY TAX CAPITAL FUNDS	34,737,140	2,373,991	6.83%	42,047,755	2,309,497	5.49%
TOTAL PROPERTY TAX	441,408,554	103,350,736	23.41%	435,565,942	98,245,124	22.56%

Expense Summary
 Lake County
 Current Period:Feb-26

Date:01-APR-2026

	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
SPECIAL REVENUE						
<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	105,000	665	0.63%	113,114	0	0.00%
Law Library	477,108	103,716	21.74%	478,302	107,993	22.58%
Children's Waiting Room Fund	211,592	48,426	22.89%	199,902	46,711	23.37%
Court Automation	1,161,982	567,449	48.83%	1,538,835	595,640	38.71%
Court Document Storage	1,954,000	185,840	9.51%	1,177,300	362,767	30.81%
Probation Services Fee	1,697,000	198,129	11.68%	1,515,335	149,561	9.87%
Vital Records Automation	10,000	0	0.00%	77,150	0	0.00%
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	59,053	37.34%	350,282	47,997	13.70%
Recorder Automation	1,087,200	235,758	21.68%	1,240,003	302,672	24.41%
Solid Waste Management Tax	241,573	0	0.00%	350,000	0	0.00%
Coroner Fees	356,750	68,733	19.27%	314,700	107,034	34.01%
Electronic Citation Fund	142,000	18,002	12.68%	150,000	0	0.00%
Neutral Site Custody Exchange Fee	180,250	15,459	8.58%	175,000	0	0.00%
Transportation Hire Back	125,000	19,920	15.94%	125,000	22,600	18.08%
Video Gaming	1,200,000	28,950	2.41%	1,100,000	23,534	2.14%
Circuit Court Clerk Operations & Administrative	750,000	35,515	4.74%	0	0	n/m
Option Motor Fuel Tax	13,195,076	419,455	3.18%	12,215,076	776,695	6.36%
Township Motor Fuel	0	392,484	n/m	0	138,414	n/m
Sheriff Asset Forfeiture	325,000	1,000	0.31%	616,342	624	0.10%
Inmate Welfare	1,510,770	127,285	8.43%	1,420,993	85,541	6.02%
Asset Forfeiture	175,228	24,152	13.78%	45,000	0	0.00%
Money Laundering Forfeiture	20,000	0	0.00%	10,000	6,150	61.50%
Computer Fraud Forfeiture	290,000	73,084	25.20%	122,000	10,577	8.67%
Opioid Settlement Fund	795,037	93,197	11.72%	681,524	6,212	0.91%
Environmental Prosecution	74,708	4,751	6.36%	29,000	1,602	5.53%
Contribution Fund	0	51,574	n/m	0	8,508	n/m
Special Service Area No. 8 Loon Lake Fund	50,000	0	0.00%	50,000	0	0.00%
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	27,840,704	2,772,596	9.96%	25,682,349	2,800,835	10.91%
<i>Grant Special Revenue Funds</i>						
ARPA Fund	38,974,022	4,030,039	10.34%	65,872,345	9,930,522	15.08%
ERA 2 Fund	0	0	n/m	0	0	n/m
HUD Grants	7,176,242	1,174,205	16.36%	4,769,337	1,211,336	25.40%
Workforce Development	10,497,173	1,787,490	17.03%	2,669,660	1,996,793	74.80%
Lake County Regional Stormwater Management	0	3,951	n/m	32,520,167	13,600	0.04%
Total Grant Special Revenue Funds	56,647,437	6,995,686	12.35%	105,831,509	13,152,251	12.43%
TOTAL SPECIAL REVENUE	84,488,141	9,768,283	11.56%	131,513,859	15,953,086	12.13%
CAPITAL PROJECT FUNDS						
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	394,468	19.64%	7,173,631	2,350,661	32.77%
1/4% Sales Tax	46,640,673	3,731,185	8.00%	46,061,044	-180,187	-0.39%
Motor Fuel Tax	19,981,090	3,260,954	16.32%	22,963,403	1,066,052	4.64%
TOTAL CAPITAL PROJECTS	68,629,778	7,386,606	10.76%	76,198,078	3,236,526	4.25%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	52,385,000	8,878,502	16.95%	50,985,000	12,948,919	25.40%
ENTERPRISE FUNDS						
Public Works	57,523,726	7,250,163	12.60%	49,666,460	7,505,889	15.11%
Public Works Capital	25,820,850	2,222,304	8.61%	56,069,077	3,141,604	5.60%
TOTAL ENTERPRISE FUNDS	83,344,576	9,472,467	11.37%	105,735,536	10,647,493	10.07%
DEBT SERVICE FUNDS						
2015 G.O. Bonds Fund	5,034,825	413	0.01%	5,032,875	0	0.00%
2018 G.O. Refunding Bonds Fund	2,608,600	0	0.00%	2,616,750	0	0.00%
2019 G.O. Refunding Bonds Fund	7,104,850	0	0.00%	7,652,100	0	0.00%
2022 G.O. Bonds Fund	2,180,250	0	0.00%	2,185,250	0	0.00%
TOTAL DEBT SERVICE FUNDS	16,928,525	413	0.00%	17,486,975	0	0.00%
GRAND TOTAL - ALL FUNDS	747,184,575	138,857,006	18.58%	817,485,389	141,031,148	17.25%

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of February 28, 2026

<u>Selected Property Tax Fund Revenues</u>	<u>As of</u>	<u>FY26 Budget</u>	<u>Seasonalized Budget Expectation</u>	<u>Actual</u>	<u>Comparison to Budget</u>
Sales Taxes Total	Dec-25	45,500,000	4,157,375	5,004,939	20.4%
1/4% Sales Tax	Dec-25	38,000,000	3,575,442	4,101,483	14.7%
1% Sales Tax	Dec-25	7,500,000	581,933	903,456	55.3%
Income Tax	Feb-26	14,750,000	3,508,736	3,672,647	4.7%
Personal Property Repl Tax	Jan-26	4,500,000	979,136	1,056,280	7.9%
Use Tax	Dec-25	702,600	87,015	77,130	-11.4%
Building Permits	Feb-26	1,800,000	299,602	297,837	-0.6%
Interest Income (101-220)	Feb-26	5,354,000	1,189,190	2,755,843	131.7%
Recorder Fees	Feb-26	4,316,667	1,021,521	1,304,433	27.7%
Total Selected Property Tax Fund Revenues		76,923,267	11,242,574	14,169,109	26.0%
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Transportation	Dec-25	42,967,426	4,005,461	4,938,058	23.3%
Motor Fuel Tax	Feb-26	17,025,245	3,717,796	4,262,687	14.7%
<u>Other Expenses</u>			<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Feb-26	196,296,136	52,848,960	53,642,470	1.5%
Overtime (Funds 101-220)	Feb-26	7,085,428	1,907,615	2,478,775	29.9%
Utility Costs (Funds 101-220)	Feb-26	3,123,608	419,074	212,413	-49.3%
Motor Fuel Costs	Feb-26	1,806,454	346,621	406,404	17.2%
<u>Labor and Employment</u>					
Unemployment Rate			<u>Prior Year</u>	<u>Current Month</u>	<u>% Change</u>
Lake County	Dec-25		4.4%	5.8%	31.8%
Illinois	Dec-25		4.1%	4.8%	17.1%
Labor Force Data - NOT seasonally adjusted					
Lake County Estimates	Dec-25		361,207	360,967	-0.1%
Illinois Estimates	Dec-25		6,573,685	6,506,578	-1.0%
<u>Economic Data</u>			<u>Prior Year</u>	<u>Current Month</u>	<u>% Change</u>
Consumer Price Index - CPI-U	Feb-26		319.082	326.785	2.4%
Interest Rate - Effective Federal Funds Rate	Feb-26		4.3%	3.6%	-15.9%
Dow Jones Industrial Average	Mar-26		42,002	46,342	10.3%

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2026 MONTHLY

Reporting Monthly Period: February 2026

Selected Property Tax Fund Revenues	<u>As of</u>	<u>Seasonalized Budget Expectation</u>	<u>Actual</u>	<u>Comparison to Budget</u>
Sales Taxes Total	Dec-25	4,157,375	5,004,939	20.4%
1/4% Sales Tax	Dec-25	3,575,442	4,101,483	14.7%
1% Sales Tax:	Dec-25	581,933	903,456	55.3%
Income Tax	Feb-26	817,707	839,678	2.7%
Personal Property Repl Tax	Jan-26	377,584	253,598	-32.8%
Use Tax	Dec-25	87,015	77,130	-11.4%
Building Permits	Feb-26	115,452	41,535	-64.0%
Interest Income (101-220)	Feb-26	315,783	1,032,053	226.8%
Recorder Fees	Feb-26	0	96,050	N/A
Total Selected Property Tax Fund Revenues		5,870,915	7,344,983	25.1%
Selected Non Property Tax Fund Revenues		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Transportation	Dec-25	4,005,461	4,938,058	23.3%
Motor Fuel Tax	Feb-26	1,115,765	1,380,647	23.7%
Other Expenses		<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Feb-26	15,099,703	15,355,679	1.7%
Overtime (Funds 101-220)	Feb-26	545,033	683,870	25.5%
Utility Costs (Funds 101-220)	Feb-26	279,969	40,405	-85.6%
Motor Fuel Costs	Feb-26	218,638	158,289	-27.6%
Labor and Employment		<u>Prior Month</u>	<u>Current month</u>	<u>% Change</u>
Unemployment Rate				
<i>Lake County</i>	Dec-25	4.6%	5.8%	26.1%
<i>Illinois</i>	Dec-25	4.6%	4.8%	4.3%
Labor Force Data - NOT seasonally adjusted				
<i>Lake County Estimates</i>	Dec-25	361,365	360,967	-0.1%
<i>Illinois Estimates</i>	Dec-25	6,536,481	6,506,578	-0.5%
Economic Data		<u>Prior Month</u>	<u>Current month</u>	<u>% Change</u>
Consumer Price Index - CPI-U	Feb-26	325.252	326.785	0.5%
Interest Rate - Effective Federal Funds Rate	Feb-26	3.6%	3.6%	0.0%
Dow Jones Industrial Average	Mar-26	48,978	46,342	-5.4%