

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
SCHEDULE OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2025

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY 25 ESTIMATED YTD ACTUAL	FY 25 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 20,991,264	\$ 1,008,736 *	\$ -	\$ 22,000,000	\$ 5,502,916	25.0%
FEDERAL AND STATE GRANTS	23,533,968	-	-	23,533,968	6,467,092	27.5%
FEES	5,255,555	-	-	5,255,555	2,464,326	46.9%
REIMBURSABLES	32,070,621	-	184,167	32,254,788	4,956,042	15.4%
MISCELLANEOUS	7,560,362	142,269 **	-	7,702,631	1,925,503	25.0%
TOTAL	\$ 89,411,770	\$ 1,151,005	\$ 184,167	\$ 90,746,942	\$ 21,315,879	23.5%
<u>EXPENDITURES</u>						
PERSONNEL	\$ 54,685,790	\$ 1,056,452 **	\$ 121,388	\$ 55,863,630	\$ 14,085,381	25.2%
COMMODITIES	2,643,316	-	2,500	2,645,816	350,814	13.3%
CONTRACTUALS	30,910,731	202,678 **	55,779	31,169,188	7,166,531	23.0%
CAPITAL OUTLAYS	1,171,933	-	4,500	1,176,433	194,901	16.6%
TOTAL	\$ 89,411,770	\$ 1,259,130	\$ 184,167	\$ 90,855,067	\$ 21,797,627	24.0%
EXCESS (DEFICIENCY)	<u>\$ -</u>	<u>\$ (108,125)</u>	<u>\$ -</u>	<u>\$ (108,125)</u>	<u>\$ (481,748)</u>	
FUND BALANCE FYE 11/30/24					<u>\$ 30,162,206</u>	
 YTD ESTIMATED FY25 FUND BALANCE AS OF FEBRUARY 28, 2025					<u>\$ 29,680,458</u>	

Revenue Highlights:

- Property taxes are estimated and annualized for reporting purposes based on the final budgeted amount.
- Fee revenues are higher than budgeted levels due to permit fees billed at the beginning of the fiscal year.
- Reimbursables are lower than expected due to a reduction in the number of client visits, driven by a higher number of vacant revenue generating positions.

Expense Highlights:

- Personnel expenses are in line with first-quarter projections, reflecting progress in filling several previously vacant positions.
- Commodities are below targeted levels primarily due to lower spend in Medical Supplies, Dental Supplies, Drugs & Medicines and Miscellaneous Commodities.
- Contractual expenditures are tracking below target, largely due to lower expenditures in consultants, radiological fees, laundry and cleaning, and Bldg. & Grounds Maintenance.
- Capital Outlay expenditures have fallen short of targets, largely due to ongoing construction projects.

FOOT NOTES

* Use of Cash - fund balance adjustment

** Vacancy Factor - salary and fringe benefit reductions

25.0% is the target for the third month of the fiscal year.