

MONTHLY REPORTS



January 27, 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 November 30, 2025. 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 November, twelve months of activity, or 100% of the fiscal year.
- Not all year-end entries have been recorded as of the date of the report. Unrecorded entries include retainage on projects, state-shared revenues collected but not received, and expenses incurred but not recorded, such as payroll and accounts payable.
- Revenue received through November 30, 2025, is \$669,395,569 in comparison to the year-to-date modified budgeted revenue amount of \$775,016,686. This indicates that as of November 30, 2025, 86.37% of budgeted revenue has been collected.
- Expenditures spent through November 30, 2025, are \$696,306,938 in comparison to the year-to-date modified budgeted expenditure amount of \$1,158,582,951. This indicates that as of November 30, 2025, 60.10% of budgeted expenditures have been spent.

Background:

Two reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 11/30/2025:
 - 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 November 30,2025, reflecting the most recent information available:

- 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:Nov-25

Date:26-JAN-2026

	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues	FY24 Y-T-D Budgeted Revenues	FY24 Y-T-D Revenues	FY24 % of Budgeted Revenues
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	229,477,568	242,456,305	105.66%	208,670,136	226,404,475	108.50%
Other Property Tax Operating Funds	193,974,365	162,835,817	83.95%	212,799,666	174,630,525	82.06%
Capital Project Funds	20,712,499	20,457,849	98.77%	41,103,092	43,206,080	105.12%
Sub Total	444,164,433	425,749,970	95.85%	462,572,894	444,241,080	96.04%
Special Revenue Funds	129,991,886	61,599,309	47.39%	127,660,729	85,764,390	67.18%
Capital Project Funds	72,909,652	62,733,349	86.04%	71,622,305	76,476,775	106.78%
Internal Service Funds	50,262,642	47,071,996	93.65%	46,612,207	45,363,288	97.32%
Enterprise Funds	60,201,098	55,423,514	92.06%	57,366,651	59,610,677	103.91%
Debt Service Funds	17,486,975	16,817,431	96.17%	18,166,525	18,215,324	100.27%
GRAND TOTAL - ALL FUNDS	775,016,686	669,395,569	86.37%	784,001,311	729,671,534	93.07%

PROPERTY TAX FUNDS

General Fund	229,477,568	242,456,305	105.66%	208,670,136	226,404,475	108.50%
Other Property Tax Operating Funds						
FICA	16,008,700	15,927,738	99.49%	15,551,506	15,427,392	99.20%
IMRF	12,110,000	11,945,309	98.64%	13,197,515	12,994,644	98.46%
Liability Insurance	10,647,483	10,517,039	98.77%	15,404,981	15,148,723	98.34%
Veterans Assistance Commission	6,260,822	5,998,581	95.81%	5,641,601	5,482,680	97.18%
Stormwater Management	31,346,153	11,262,183	35.93%	36,752,282	9,824,647	26.73%
Division of Transportation	14,013,357	14,557,484	103.88%	16,337,718	15,683,602	96.00%
Hulse Detention Center	8,642,305	7,280,601	84.24%	10,651,778	10,534,632	98.90%
Health Department	94,226,951	84,659,725	89.85%	98,811,893	89,111,161	90.18%
Tuberculosis Clinic	718,594	687,155	95.62%	450,392	423,046	93.93%
Total - Other Property Tax Op Funds	193,974,365	162,835,817	83.95%	212,799,666	174,630,525	82.06%
Total Operating Funds	423,451,934	405,292,122	95.71%	421,469,802	401,035,000	95.15%
Property Tax Capital Funds						
Long Term Capital	8,362,200	8,362,200	100.00%	28,819,428	30,609,113	106.21%
Bridge Tax	3,967,031	3,873,788	97.65%	3,947,288	3,962,426	100.13%
Matching Tax	8,383,268	8,221,861	98.07%	8,336,376	8,644,541	103.70%
Sub Total - Capital	20,712,499	20,457,849	98.77%	41,103,092	43,206,080	105.12%
TOTAL PROPERTY TAX	444,164,433	425,749,970	95.85%	462,572,894	444,241,080	96.04%

SPECIAL REVENUE

<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	-	220,500	n/m	84,197	84,830	100.75%
Law Library	511,250	551,411	107.86%	350,759	527,517	150.39%
Children's Waiting Room Fund	202,916	229,338	113.02%	151,654	222,534	146.74%
Court Automation	954,684	1,069,733	112.05%	872,599	976,518	111.91%
Court Document Storage	988,935	1,007,436	101.87%	914,269	1,015,984	111.13%
Probation Services Fee	1,087,347	932,459	85.76%	1,035,130	1,012,680	97.83%
Vital Records Automation	84,117	102,719	122.11%	83,691	80,008	95.60%
State Attorney Records Automation	8,739	6,451	73.82%	8,198	8,908	108.66%
GIS Automation Fee	1,443,731	1,438,440	99.63%	1,620,393	1,346,644	83.11%
Public Defender Records Automation Fund	3,000	3,440	114.67%	3,000	4,480	149.33%
Tax Sale Automation Fees	91,526	183,054	200.00%	184,559	90,776	49.19%
Recorder Automation	924,970	1,008,933	109.08%	1,069,161	952,693	89.11%
Solid Waste Management Tax	364,469	306,709	84.15%	200,000	662,914	331.46%
Coroner Fees	361,846	391,286	108.14%	360,781	380,956	105.59%
Electronic Citation Fund	187,909	226,456	120.51%	215,186	242,495	112.69%
Neutral Site Custody Exchange Fee	178,972	207,933	116.18%	132,355	202,217	152.78%
Transportation Hire Back	45,000	10,070	22.38%	50,000	18,541	37.08%
Video Gaming	1,100,000	1,011,559	91.96%	840,763	1,254,715	149.24%
Circuit Court Clerk Operations & Administrative	-	20,957	n/m	-	-	n/m
Option Motor Fuel Tax	12,215,076	12,719,737	104.13%	12,245,690	17,398,350	142.08%
Township Motor Fuel	34,453	1,805,993	5241.90%	-	1,383,786	n/m
Sheriff Asset Forfeiture	160,896	209,204	130.02%	155,320	152,306	98.06%
Inmate Welfare	550,627	788,438	143.19%	340,586	666,739	195.76%
Asset Forfeiture	59,813	82,818	138.46%	58,000	56,394	97.23%
Money Laundering Forfeiture	10,432	-	0.00%	10,000	380	3.80%
Computer Fraud Forfeiture	87,099	103,852	119.23%	85,000	111,380	131.03%
Opioid Settlement Fund	18,838	975,336	5177.49%	-	2,052,110	n/m
Environmental Prosecution	3,446	-	0.00%	2,000	1,315	65.74%
Contribution Fund	3,142	17,495	556.83%	-	91,581	n/m
Special Service Area No. 8 Loon Lake Fund	51,031	50,092	98.16%	50,216	49,535	98.64%
Special Service Area No. 12 Woods of Ivanhoe Fund	35,242	34,797	98.74%	34,400	34,952	101.61%
Special Service Area No. 17 Fund	14,160	14,038	99.14%	14,160	14,806	104.56%
Total Non-Grant Special Revenue Funds	21,783,666	25,730,685	118.12%	21,172,067	31,099,041	146.89%

Revenue Summary
Lake County
Current Period:Nov-25

Date:26-JAN-2026

	FY25 Y-T-D Budgeted Revenues	FY25 Y-T-D Revenues	FY25 % of Budgeted Revenues	FY24 Y-T-D Budgeted Revenues	FY24 Y-T-D Revenues	FY24 % of Budgeted Revenues
<i>Grant Special Revenue Funds</i>						
ARPA Fund	-	2,288,405	n/m	-	29,454,514	n/m
ERA 2 Fund	18,245	-	0.00%	19,876	1,539,505	7745.55%
HUD Grants	24,730,757	5,659,472	22.88%	26,533,671	8,616,716	32.47%
Workforce Development	18,640,809	8,942,826	47.97%	16,818,216	6,855,868	40.76%
Lake County Regional Stormwater Management	64,818,409	18,977,921	29.28%	63,116,899	8,198,746	12.99%
Total Grant Special Revenue Funds	108,208,220	35,868,624	33.15%	106,488,662	54,665,349	51.33%
TOTAL SPECIAL REVENUE	129,991,886	61,599,309	47.39%	127,660,729	85,764,390	67.18%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	1,568	n/m	-	3,688	n/m
2015 Bond	-	67,275	n/m	-	79,961	n/m
2022 Bond Capital Fund	-	355,266	n/m	-	1,572,387	n/m
1/4% Sales Tax	48,425,243	42,283,620	87.32%	49,280,626	51,729,362	104.97%
Motor Fuel Tax	24,484,409	20,025,619	81.79%	22,341,679	23,091,377	103.36%
TOTAL CAPITAL PROJECT FUNDS	72,909,652	62,733,349	86.04%	71,622,305	76,476,775	106.78%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,262,642	47,071,996	93.65%	46,612,207	45,363,288	97.32%
ENTERPRISE FUNDS						
Public Works	55,660,194	53,070,475	95.35%	54,686,651	55,897,956	102.21%
Public Works Capital	4,540,904	2,353,039	51.82%	2,680,000	3,712,721	138.53%
TOTAL ENTERPRISE FUNDS	60,201,098	55,423,514	92.06%	57,366,651	59,610,677	103.91%
DEBT SERVICE FUNDS						
2015 G.O. Bonds Fund	5,032,875	5,009,311	99.53%	5,037,325	5,046,619	100.18%
2018 G.O. Refunding Bonds Fund	2,616,750	2,583,648	98.73%	2,624,550	2,630,710	100.23%
2019 G.O. Refunding Bonds Fund	7,652,100	7,048,146	92.11%	8,318,400	8,347,821	100.35%
2022 G.O. Bonds Fund	2,185,250	2,176,326	99.59%	2,186,250	2,190,174	100.18%
TOTAL DEBT SERVICE FUNDS	17,486,975	16,817,431	96.17%	18,166,525	18,215,324	100.27%
GRAND TOTAL - ALL REVENUES	775,016,686	669,395,569	86.37%	784,001,311	729,671,534	93.07%

Expense Summary

Lake County
Current Period: Nov-25

Date: 26-JAN-2026

	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures	FY24 Y-T-D Budgeted Expenditures	FY24 Y-T-D Expenditures	FY24 % of Budgeted Expenditures
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	245,503,389.00	219,671,952.00	89.48%	266,779,110.00	238,333,984.00	89.34%
Other Property Tax Operating Funds	193,474,626.00	158,543,979.00	81.95%	197,601,533.00	153,630,146.00	77.75%
Capital Project Funds	68,582,824.00	21,622,661.00	31.53%	62,277,438.00	24,556,998.00	39.43%
Sub Total	507,560,839.00	399,838,592.00	78.78%	526,658,081.00	416,521,129.00	79.09%
Special Revenue Funds	236,237,311.00	89,853,831.00	38.04%	267,675,670.00	68,564,849.00	25.61%
Capital Project Funds	232,357,288.00	81,100,654.00	34.90%	250,913,363.00	85,047,004.00	33.89%
Internal Service Funds	50,985,000.00	47,852,104.00	93.86%	49,212,000.00	46,187,479.00	93.85%
Enterprise Funds	113,955,538.00	60,176,646.00	52.81%	100,955,802.00	40,966,590.00	40.58%
Debt Service Funds	17,486,975.00	17,485,113.00	99.99%	18,166,525.00	18,153,925.00	99.93%
GRAND TOTAL - ALL FUNDS	1,158,582,951.00	696,306,938.00	60.10%	1,213,581,441.00	675,440,976.00	55.66%

GENERAL FUND

County Board	2,065,029.00	1,938,327.00	93.86%	2,126,932.00	2,021,330.00	95.03%
County Administrator	4,880,884.00	4,587,123.00	93.98%	4,113,577.00	3,823,955.00	92.96%
General Operating Expense	39,757,945.00	23,476,006.00	59.05%	63,683,042.00	47,512,276.00	74.61%
Corporate Capital Improvements	332,689.00	-	0.00%	327,097.00	156,579.00	47.87%
Finance	2,553,438.00	2,508,444.00	98.24%	2,659,827.00	2,606,844.00	98.01%
Information Technology	18,777,554.00	16,708,203.00	88.98%	17,943,813.00	15,940,691.00	88.84%
Human Resources	2,510,890.00	2,457,138.00	97.86%	2,527,522.00	2,463,025.00	97.45%
Construction and Facilities	12,224,130.00	11,463,664.00	93.78%	13,882,675.00	13,519,219.00	97.38%
Treasurer	1,486,576.00	1,471,454.00	98.98%	1,591,391.00	1,589,297.00	99.87%
County Clerk	6,485,626.00	5,415,552.00	83.50%	6,850,069.00	6,244,170.00	91.15%
Chief County Assessment Officer	3,277,883.00	3,050,815.00	93.07%	3,351,290.00	3,273,215.00	97.67%
Regional Office of Education	761,078.00	729,938.00	95.91%	812,242.00	790,136.00	97.28%
Planning & Development	3,717,558.00	3,643,999.00	98.02%	3,840,615.00	3,840,500.00	100.00%
Sheriff	83,486,688.00	82,238,596.00	98.51%	80,032,793.00	79,362,086.00	99.16%
Clerk of the Circuit Court	10,301,958.00	10,059,299.00	97.64%	10,730,895.00	9,881,771.00	92.09%
Circuit Courts	19,672,373.00	19,071,740.00	96.95%	16,645,026.00	15,878,362.00	95.39%
States Attorney	25,097,826.00	22,849,349.00	91.04%	26,858,978.00	20,661,227.00	76.92%
County Coroner	1,847,137.00	1,799,445.00	97.42%	1,958,092.00	1,955,332.00	99.86%
Public Defender	6,157,437.00	6,100,013.00	99.07%	6,787,934.00	6,787,932.00	100.00%
Merit Commission	108,688.00	102,849.00	94.63%	55,300.00	26,036.00	47.08%
TOTAL GENERAL FUND	245,503,389.00	219,671,952.00	89.48%	266,779,110.00	238,333,984.00	89.34%

OTHER PROPERTY TAX OPERATING FUNDS

FICA	14,141,758.00	13,938,036.00	98.56%	14,117,186.00	12,461,020.00	88.27%
IMRF	13,698,854.00	13,605,823.00	99.32%	12,816,375.00	12,523,314.00	97.71%
Liability Insurance	13,580,695.00	10,978,771.00	80.84%	9,588,627.00	6,891,567.00	71.87%
Veterans Assistance Commission	6,025,939.00	2,567,332.00	42.60%	5,493,184.00	2,210,967.00	40.25%
Stormwater Management	26,065,953.00	4,216,525.00	16.18%	30,239,391.00	6,892,641.00	22.79%
Division of Transportation	18,070,404.00	16,608,834.00	91.91%	18,680,181.00	17,653,883.00	94.51%
Hulse Detention Center	8,084,543.00	7,203,228.00	89.10%	7,250,537.00	7,195,902.00	99.25%
Health Department	93,127,336.00	88,809,909.00	95.36%	98,745,713.00	87,158,113.00	88.27%
Tuberculosis Clinic	679,145.00	615,521.00	90.63%	670,339.00	642,738.00	95.88%
Total - Other Property Tax Op Funds	193,474,626.00	158,543,979.00	81.95%	197,601,533.00	153,630,146.00	77.75%
Total Operating Funds	438,978,016.00	378,215,930.00	86.16%	464,380,643.00	391,964,131.00	84.41%

PROPERTY TAX CAPITAL FUNDS

Long Term Capital	31,300,029.00	8,860,756.00	28.31%	29,126,780.00	16,542,737.00	56.80%
Bridge Tax	12,474,582.00	4,904,550.00	39.32%	11,240,046.00	2,681,638.00	23.86%
Matching Tax	24,808,213.00	7,857,355.00	31.67%	21,910,612.00	5,332,623.00	24.34%
TOTAL PROPERTY TAX CAPITAL FUNDS	68,582,824.00	21,622,661.00	31.53%	62,277,438.00	24,556,998.00	39.43%
TOTAL PROPERTY TAX	507,560,839.00	399,838,592.00	78.78%	526,658,081.00	416,521,129.00	79.09%

Expense Summary

Lake County
Current Period: Nov-25

Date: 26-JAN-2026

	FY25 Y-T-D Budgeted Expenditures	FY25 Y-T-D Expenditures	FY25 % of Budgeted Expenditures	FY24 Y-T-D Budgeted Expenditures	FY24 Y-T-D Expenditures	FY24 % of Budgeted Expenditures
SPECIAL REVENUE						
<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	113,114.00	88,193.00	77.97%	84,197.00	84,197.00	100.00%
Law Library	478,302.00	446,549.00	93.36%	448,337.00	445,346.00	99.33%
Children's Waiting Room Fund	208,102.00	192,061.00	92.29%	150,789.00	150,760.00	99.98%
Court Automation	1,538,835.00	1,245,074.00	80.91%	1,726,640.00	1,424,422.00	82.50%
Court Document Storage	1,325,469.00	1,124,493.00	84.84%	1,814,364.00	392,894.00	21.65%
Probation Services Fee	1,515,335.00	884,085.00	58.34%	1,886,474.00	905,296.00	47.99%
Vital Records Automation	77,150.00	7,910.00	10.25%	74,286.00	73,535.00	98.99%
State Attorney Records Automation	95,200.00	4,123.00	4.33%	200,000.00	-	0.00%
GIS Automation Fee	1,443,731.00	-	0.00%	1,617,500.00	1,327,392.00	82.06%
Tax Sale Automation Fees	350,282.00	97,237.00	27.76%	171,463.00	75,521.00	44.05%
Recorder Automation	1,240,003.00	1,181,385.00	95.27%	1,468,932.00	1,370,614.00	93.31%
Solid Waste Management Tax	350,000.00	62,126.00	17.75%	227,573.00	227,573.00	100.00%
Coroner Fees	314,700.00	299,291.00	95.10%	315,800.00	283,775.00	89.86%
Electronic Citation Fund	150,000.00	36,228.00	24.15%	50,000.00	13,000.00	26.00%
Neutral Site Custody Exchange Fee	175,000.00	175,000.00	100.00%	175,000.00	175,000.00	100.00%
Transportation Hire Back	125,000.00	27,033.00	21.63%	90,705.00	64,255.00	70.84%
Video Gaming	1,654,899.00	841,008.00	50.82%	1,752,393.00	1,107,209.00	63.18%
Circuit Court Clerk Operations & Administrative	-	-	n/m	-	-	n/m
Option Motor Fuel Tax	42,383,591.00	10,673,997.00	25.18%	36,869,338.00	7,564,287.00	20.52%
Township Motor Fuel	-	1,887,496.00	n/m	-	480,232.00	n/m
Sheriff Asset Forfeiture	616,342.00	353,871.00	57.41%	473,342.00	60,046.00	12.69%
Inmate Welfare	1,420,993.00	511,451.00	35.99%	1,145,770.00	899,971.00	78.55%
Asset Forfeiture	45,000.00	39,295.00	87.32%	25,000.00	17,452.00	69.81%
Money Laundering Forfeiture	34,200.00	33,822.00	98.89%	10,000.00	6,200.00	62.00%
Computer Fraud Forfeiture	152,000.00	130,079.00	85.58%	111,349.00	102,512.00	92.06%
Opioid Settlement Fund	681,524.00	195,992.00	28.76%	217,209.00	160,751.00	74.01%
Environmental Prosecution	29,000.00	21,639.00	74.62%	30,000.00	14,682.00	48.94%
Contribution Fund	-	12,149.00	n/m	-	15,607.00	n/m
Special Service Area No. 8 Loon Lake Fund	50,000.00	50,000.00	100.00%	50,000.00	50,000.00	100.00%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400.00	7,502.00	21.81%	34,400.00	2,028.00	5.90%
Special Service Area No. 17 Fund	46,160.00	35,912.00	77.80%	19,572.00	19,571.00	100.00%
Total Non-Grant Special Revenue Funds	56,648,333.00	20,665,001.00	36.48%	51,240,434.00	17,514,128.00	34.18%
<i>Grant Special Revenue Funds</i>						
ARPA Fund	65,872,345.00	43,940,660.00	66.71%	100,776,115.00	24,816,902.00	24.63%
ERA 2 Fund	10,050.00	10,050.00	100.00%	1,540,800.00	1,530,750.00	99.35%
HUD Grants	24,317,581.00	5,425,399.00	22.31%	26,572,304.00	9,213,785.00	34.67%
Workforce Development	18,640,809.00	8,920,593.00	47.86%	16,818,215.00	7,268,716.00	43.22%
Lake County Regional Stormwater Management	70,748,193.00	10,892,129.00	15.40%	70,727,802.00	8,220,568.00	11.62%
Total Grant Special Revenue Funds	179,588,979.00	69,188,830.00	38.53%	216,435,236.00	51,050,721.00	23.59%
TOTAL SPECIAL REVENUE	236,237,311.00	89,853,831.00	38.04%	267,675,670.00	68,564,849.00	25.61%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	-	n/m	-	-	n/m
2015 Bond	-	-	n/m	-	-	n/m
2022 Bonds Capital Fund	7,173,631.00	2,602,799.00	36.28%	23,798,415.00	18,731,668.00	78.71%
1/4% Sales Tax	150,087,706.00	55,558,799.00	37.02%	152,110,315.00	42,659,605.00	28.05%
Motor Fuel Tax	75,095,951.00	22,939,055.00	30.55%	75,004,633.00	23,655,731.00	31.54%
TOTAL CAPITAL PROJECTS	232,357,288.00	81,100,654.00	34.90%	250,913,363.00	85,047,004.00	33.89%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,985,000.00	47,852,104.00	93.86%	49,212,000.00	46,187,479.00	93.85%
ENTERPRISE FUNDS						
Public Works	56,686,710.00	42,991,994.00	75.84%	46,780,111.00	40,198,507.00	85.93%
Public Works Capital	57,268,829.00	17,184,652.00	30.01%	54,175,691.00	768,083.00	1.42%
TOTAL ENTERPRISE FUNDS	113,955,538.00	60,176,646.00	52.81%	100,955,802.00	40,966,590.00	40.58%
DEBT SERVICE FUNDS						
2015 G.O. Bonds Fund	5,032,875.00	5,032,613.00	99.99%	5,037,325.00	5,032,325.00	99.90%
2018 G.O. Refunding Bonds Fund	2,616,750.00	2,616,575.00	99.99%	2,624,550.00	2,624,550.00	100.00%
2019 G.O. Refunding Bonds Fund	7,652,100.00	7,651,425.00	99.99%	8,318,400.00	8,315,050.00	99.96%
2022 G.O. Bonds Fund	2,185,250.00	2,184,500.00	99.97%	2,186,250.00	2,182,000.00	99.81%
TOTAL DEBT SERVICE FUNDS	17,486,975.00	17,485,113.00	99.99%	18,166,525.00	18,153,925.00	99.93%
GRAND TOTAL - ALL FUNDS	1,158,582,951.00	696,306,938.00	60.10%	1,213,581,441.00	675,440,976.00	55.66%

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of November 30, 2025

<u>Selected Property Tax Fund Revenues</u>	<u>As of</u>	<u>FY25 Budget</u>	<u>Seasonalized Budget Expectation</u>	<u>Actual</u>	<u>Comparison to Budget</u>
Sales Taxes Total	Oct-25	41,700,000	38,129,879	45,283,781	18.8%
1/4% Sales Tax	Oct-25	35,700,000	32,609,593	37,023,932	13.5%
1% Sales Tax	Oct-25	6,000,000	5,520,287	8,259,849	49.6%
Income Tax	Nov-25	14,000,000	14,000,000	14,904,737	6.5%
Personal Property Repl Tax	Nov-25	8,500,000	8,500,000	4,919,822	-42.1%
Use Tax	Oct-25	3,550,000	3,215,733	950,527	-70.4%
Building Permits	Nov-25	1,520,000	1,520,000	1,762,680	16.0%
Interest Income (101-220)	Nov-25	5,953,000	5,953,000	9,254,602	55.5%
Recorder Fees	Nov-25	3,250,000	3,250,000	4,142,301	27.5%
Total Selected Property Tax Fund Revenues		78,473,000	74,568,612	81,218,451	8.9%
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Transportation	Oct-25	43,401,506	39,660,771	44,693,421	12.7%
Motor Fuel Tax	Nov-25	16,750,674	16,750,674	18,494,390	10.4%
<u>Other Expenses</u>			<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Nov-25	192,950,735	192,950,735	189,857,725	-1.6%
Overtime (Funds 101-220)	Nov-25	6,932,750	6,932,750	9,000,815	29.8%
Utility Costs (Funds 101-220)	Nov-25	3,278,438	3,278,438	3,488,612	6.4%
Motor Fuel Costs	Nov-25	1,999,023	1,999,023	1,804,007	-9.8%
<u>Labor and Employment</u>					
Unemployment Rate			<u>Prior Year</u>	<u>Current Month</u>	<u>% Change</u>
Lake County	Nov-25		4.1%	4.6%	12.2%
Illinois	Nov-25		4.5%	4.6%	2.2%
Labor Force Data - NOT seasonally adjusted					
Lake County Estimates	Nov-25		361,207	361,365	0.0%
Illinois Estimates	Nov-25		6,573,685	6,536,481	-0.6%
<u>Economic Data</u>			<u>Prior Year</u>	<u>Current Month</u>	<u>% Change</u>
Consumer Price Index - CPI-U	Dec-25		315.605	324.122	2.7%
Interest Rate - Effective Federal Funds Rate	Dec-25		4.5%	3.7%	-17.0%
Dow Jones Industrial Average	Dec-25		42,544	48,063	13.0%