LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
HEALTH DEPARTMENT CAPITAL PROJECTS
SCHEDULE OF REVENUES AND EXPENDITURES
AS OF MAY 31, 2026

REVENUE	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY26 ESTIMATED YTD ACTUAL	FY26 % RECOGNIZED
LOCAL PROPERTY TAXES	$ -	$ -	$ -	$ -	$ -	0.0%
FEDERAL AND STATE GRANTS	-	-	-	-	-	0.0%
FEES	-	-	-	-	-	0.0%
REIMBURSABLES	-	-	-	-	1,590,461	0.0%
MISCELLANEOUS	-	-	-	-	-	0.0%
TOTAL	$ -	$ -	$ -	$ -	$ 1,590,461	0.0%
EXPENDITURES						
PERSONNEL	$ -	$ -	$ -	$ -	$ -	0.0%
FRINGE BENEFITS	-	-	-	-	-	0.0%
COMMODITIES	-	-	-	-	-	0.0%
CONTRACTUALS	-	-	-	-	-	0.0%
CAPITAL OUTLAYS	-	-	-	678,409	172,406	25.4%
TOTAL	$ -	$ -	$ -	$ 678,409	$ 172,406	25.4%
EXCESS (DEFICIENCY)	$ -	$ -	$ -	$ (678,409)	$ 1,418,054	
FUND BALANCE FYE 11/30/25 (RESERVED FUND)					$ 4,582,902	
YTD ESTIMATED FY26 FUND BALANCE AS OF MAY 31, 2026					$ 6,000,956	

	REVENUE
BOH Budget as Submitted	0
Final County Board Approved Budget	0
Estimated Carry-overs from FY2025 (Mar)	0
Revised Budget Total	-

	EXPENDITURES
BOH Budget as Submitted	0
Final County Board Approved Budget	0
Estimated Carry-overs from FY2025 (Mar)	678,409
Revised Budget Total	678,409

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
SCHEDULE OF REVENUES AND EXPENDITURES
AS OF MAY 31, 2026

REVENUE	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY26 ESTIMATED YTD ACTUAL	FY26 % RECOGNIZED
LOCAL PROPERTY TAXES	$ 22,320,262	$ 2,679,738 *	$ -	$ 25,000,000	$ 12,501,567	50.0%
FEDERAL AND STATE GRANTS	24,055,755	-	1,463,225	25,518,980	12,679,928	49.7%
FEES	5,814,481	-	2,674	5,817,155	4,179,769	71.9%
REIMBURSABLES	30,897,641	-	74,642	30,972,283	12,696,749	41.0%
MISCELLANEOUS	7,964,371	(97,564) **	4,566	7,871,373	3,728,666	47.4%
TOTAL	$ 91,052,510	$ 2,582,174	$ 1,545,107	$ 95,179,791	$ 45,786,678	48.1%
EXPENDITURES						
PERSONNEL	$ 56,208,905	$ 1,032,608 **	$ 180,921	$ 57,422,434	$ 28,982,609	50.5%
FRINGE BENEFITS	18,843,605	(720,429) **	70,606	18,193,782	9,900,964	54.4%
COMMODITIES	2,496,110	-	231,798	2,727,908	1,127,126	41.3%
CONTRACTUALS	12,555,353	(343,700)	794,394	13,006,047	5,547,845	42.7%
CAPITAL OUTLAYS	948,537	-	13,717	962,254	138,045	14.3%
TOTAL	$ 91,052,510	$ (31,521)	$ 1,291,436	$ 92,312,425	$ 45,696,590	49.5%
EXCESS (DEFICIENCY)	$ -	$ 2,613,695	$ 253,671	$ 2,867,366	$ 90,089	
FUND BALANCE FYE 11/30/25 (RESERVED FUND)					$ 23,348,994	
YTD ESTIMATED FY26 FUND BALANCE AS OF MAY 31, 2026					$ 23,439,083	

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 quarter projections, reflecting progress in filling several previously vacant positions.
· Commodities are below targeted levels primarily due to lower spend in Dental Supplies, Laboratory Supplies and Miscellaneous Commodities.
· Contractual expenditures are tracking below target, largely due to lower expenditures in consultants, radiological fees, laundry and cleaning.
· Capital Outlay expenditures are below target but are expected to increase as projects progress throughout the fiscal year.

FOOT NOTES
* Use of Cash - fund balance adjustment
** Vacancy Factor - salary and fringe benefit reductions
50% is the target for the sixth month of the fiscal year.