



Date: June 16, 2026

FISCAL YEAR 2026 LAKE COUNTY MONTHLY FINANCIAL REPORTS – MAY 2026

Summary: This report shows data as unaudited and is an overview of Lake County’s financial activities for the period ending May 31, 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 May, six months of activity, or 50% of the fiscal year.
- Revenue received through May 31, 2026, is \$197,414,785 in comparison to the year-to-date modified budgeted revenue amount of \$726,502,733. This indicates that as of May 31, 2026, 27.17% of budgeted revenue has been collected.
- Expenditures spent through May 31, 2026, are \$308,705,968 in comparison to the year-to-date modified budgeted expenditure amount of \$1,084,285,747. This indicates that as of May 31, 2026, 28.47% of budgeted expenditure has been spent.

Background:

Two reports are attached:

- Revenue & Expense Budget vs. Actual Report, through 5/31/2026:
 - 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 May 31, 2026, 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:

- Revenue & Expense Budget vs. Actual Report
- Economic Indicator Report

Revenue Summary

Lake County

Current Period: May-26
Date Pulled: 16-JUNE-2026

Summary: All Funds

Category	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
Property Tax Funds: General Fund	242,140,156	60,413,754	24.95%	226,071,308	61,362,289	27.14%
Property Tax Funds: Other Property Tax Operating Funds	171,260,987	41,440,852	24.20%	192,756,759	49,292,700	25.57%
Property Tax Funds: Capital Project Funds	18,859,103	720,334	3.82%	20,712,499	971,576	4.69%
Property Tax Funds: Sub Total	432,260,246	102,574,940	23.73%	439,540,566	111,626,565	25.40%
Special Revenue Funds	84,150,153	23,781,632	28.26%	117,573,247	26,527,170	22.56%
Capital Project Funds	69,070,997	20,577,702	29.79%	72,909,652	20,037,040	27.48%
Internal Service Funds	52,385,000	24,787,383	47.32%	50,262,642	23,361,516	46.48%
Enterprise Funds	71,707,812	23,325,978	32.53%	60,201,098	21,470,141	35.66%
Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	0	0.00%
Grand Total - All Funds	726,502,733	197,414,785	27.17%	757,974,181	203,022,433	26.78%

Property Tax Funds: General Fund

Category	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
General Fund	242,140,156	60,413,754	24.95%	226,071,308	61,362,289	27.14%

Property Tax Funds: Other Property Tax Operating Funds

Category	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
FICA	15,520,000	882,839	5.69%	16,008,700	1,294,808	8.09%
IMRF	9,060,000	510,345	5.63%	12,110,000	970,700	8.02%
Liability Insurance	10,637,101	989,815	9.31%	10,647,483	1,430,772	13.44%
Veterans Assistance Commission	6,659,889	366,749	5.51%	6,260,822	487,451	7.79%
Stormwater Management	14,604,918	536,564	3.67%	31,346,153	4,718,434	15.05%
Division of Transportation	12,144,062	2,296,237	18.91%	14,013,357	2,703,996	19.30%
Hulse Detention Center	6,340,849	1,375,455	21.69%	8,642,305	2,318,948	26.83%
Health Department	95,179,791	34,367,933	36.11%	93,021,303	35,274,445	37.92%
Tuberculosis Clinic	1,114,376	114,915	10.31%	706,636	93,147	13.18%
Total - Other Property Tax Op Funds	171,260,987	41,440,852	24.20%	192,756,759	49,292,700	25.57%
Total Operating Funds	413,401,143	101,854,606	24.64%	418,828,067	110,654,989	26.42%

Property Tax Funds: Capital Project Funds

Category	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
Long Term Capital	6,456,314	28,581	0.44%	8,362,200	0	0.00%
Bridge Tax	3,986,059	221,987	5.57%	3,967,031	303,941	7.66%
Matching Tax	8,416,730	469,765	5.58%	8,383,268	667,635	7.96%
Sub Total - Capital	18,859,103	720,334	3.82%	20,712,499	971,576	4.69%

Property Tax Funds: Total

Category	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
Total	432,260,246	102,574,940	23.73%	439,540,566	111,626,565	25.40%

Revenue Summary

Lake County

Current Period: Date Pulled: 16-
May-26 JUNE-2026

Special Revenue: Non-Grant Special Revenue Funds

Category	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
Public Defender Supreme Court Fund	105,317	107,385	101.96%	0	113,115	n/m
Law Library	511,761	241,405	47.17%	511,250	223,320	43.68%
Children's Waiting Room Fund	213,528	100,430	47.03%	202,916	92,825	45.75%
Court Automation	953,933	385,115	40.37%	954,684	383,137	40.13%
Court Document Storage	997,519	392,886	39.39%	988,935	396,509	40.09%
Probation Services Fee	1,061,500	350,383	33.01%	1,087,347	392,048	36.06%
Vital Records Automation	83,287	42,385	50.89%	84,117	52,047	61.87%
State Attorney Records Automation	8,000	2,150	26.87%	8,739	2,706	30.97%
GIS Automation Fee	1,687,045	757,000	44.87%	1,443,731	661,528	45.82%
Public Defender Records Automation Fund	3,027	1,281	42.31%	3,000	1,527	50.92%
Tax Sale Automation Fees	92,456	0	0.00%	91,526	110	0.12%
Recorder Automation	1,074,817	530,571	49.36%	924,970	465,395	50.31%
Solid Waste Management Tax	241,573	76,788	31.79%	364,469	102,347	28.08%
Coroner Fees	363,000	39,415	10.86%	361,846	37,734	10.43%
Electronic Citation Fund	220,662	81,168	36.78%	187,909	86,073	45.81%
Neutral Site Custody Exchange Fee	184,283	91,047	49.41%	178,972	84,233	47.06%
Transportation Hire Back	25,000	3,388	13.55%	45,000	3,703	8.23%
Video Gaming	1,200,000	372,493	31.04%	1,100,000	375,771	34.16%
Circuit Court Clerk Operations & Administrative	230,000	51,687	22.47%	0	0	n/m
Option Motor Fuel Tax	13,195,076	3,875,328	29.37%	12,215,076	3,755,324	30.74%
Township Motor Fuel	0	693,227	n/m	34,453	1,074,037	3,117.40%
Sheriff Asset Forfeiture	165,000	64,678	39.20%	160,896	108,379	67.36%
Inmate Welfare	679,000	292,438	43.07%	550,627	334,124	60.68%
Asset Forfeiture	54,500	24,589	45.12%	59,813	47,584	79.55%
Money Laundering Forfeiture	5,450	0	0.00%	10,432	0	0.00%
Computer Fraud Forfeiture	86,500	8,980	10.38%	87,099	14,975	17.19%
Opioid Settlement Fund	313,273	98,433	31.42%	18,838	330,400	1,753.90%
Environmental Prosecution	3,000	0	0.00%	3,446	0	0.00%
Contribution Fund	0	5,291	n/m	3,142	6,780	215.80%
Special Service Area No. 8 Loon Lake Fund	50,725	2,315	4.56%	51,031	3,920	7.68%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400	1,800	5.23%	35,242	3,023	8.58%
Special Service Area No. 17 Fund	14,160	720	5.08%	14,160	985	6.96%
Total Non-Grant Special Revenue Funds	23,857,792	8,694,772	36.44%	21,783,666	9,153,657	42.02%

Special Revenue: Grant Special Revenue Funds

Category	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
ARPA Fund	0	1,070,190	n/m	0	1,653,540	n/m
ERA 2 Fund	0	0	n/m	18,245	0	0.00%
HUD Grants	25,443,465	3,149,433	12.38%	22,384,545	2,084,373	9.31%
Workforce Development	12,603,427	3,908,808	31.01%	8,568,382	3,534,408	41.25%
Lake County Regional Stormwater Management	22,245,470	6,958,428	31.28%	64,818,409	10,101,193	15.58%
Total Grant Special Revenue Funds	60,292,361	15,086,859	25.02%	95,789,581	17,373,514	18.14%

Special Revenue: Total

Category	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
Total	84,150,153	23,781,632	28.26%	117,573,247	26,527,170	22.56%

Revenue Summary

Lake County

Current Period: May-26
Date Pulled: 16-JUNE-2026

Capital Project Funds

Category	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
2010A Bond Road Construction Project	0	0	n/m	0	1,568	n/m
2015 Bond	0	23,898	n/m	0	33,899	n/m
2022 Bond Capital Fund	0	88,727	n/m	0	218,931	n/m
1/4% Sales Tax	48,276,601	11,981,684	24.82%	48,425,243	11,902,211	24.58%
Motor Fuel Tax	20,794,396	8,483,393	40.80%	24,484,409	7,880,431	32.19%
Total Capital Project Funds	69,070,997	20,577,702	29.79%	72,909,652	20,037,040	27.48%

Internal Service Funds

Category	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
Health-Life-Dental Insurance Fund	52,385,000	24,787,383	47.32%	50,262,642	23,361,516	46.48%

Enterprise Funds

Category	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
Public Works	57,780,820	22,024,684	38.12%	55,660,194	20,446,673	36.73%
Public Works Capital	13,926,992	1,301,294	9.34%	4,540,904	1,023,468	22.54%
Total Enterprise Funds	71,707,812	23,325,978	32.53%	60,201,098	21,470,141	35.66%

Debt Service Funds

Category	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
2015 G.O. Bonds Fund	5,034,825	1,262,900	25.08%	5,032,875	0	0.00%
2018 G.O. Refunding Bonds Fund	2,608,600	122,450	4.69%	2,616,750	0	0.00%
2019 G.O. Refunding Bonds Fund	7,104,850	414,925	5.84%	7,652,100	0	0.00%
2022 G.O. Bonds Fund	2,180,250	566,875	26.00%	2,185,250	0	0.00%
Total Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	0	0.00%

Grand Total: All Revenues

Category	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
Grand Total	726,502,733	197,414,785	27.17%	757,974,181	203,022,433	26.78%

Expense Summary

Lake County

Current Period: Date Pulled: 16-
May-26 JUNE-2026

Summary: All Funds

Category	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
Property Tax Funds: General Fund	246,800,060	113,158,913	45.85%	243,085,561	104,030,419	42.80%
Property Tax Funds: Other Property Tax Operating Funds	189,719,848	83,993,738	44.27%	187,964,624	80,118,096	42.62%
Property Tax Funds: Capital Project Funds	63,981,898	6,658,277	10.41%	68,582,824	6,308,303	9.20%
Property Tax Funds: Sub Total	500,501,806	203,810,928	40.72%	499,633,008	190,456,818	38.12%
Special Revenue Funds	161,056,992	28,541,363	17.72%	223,754,272	37,901,727	16.94%
Capital Project Funds	225,177,992	17,677,496	7.85%	232,357,288	15,140,886	6.52%
Internal Service Funds	52,385,000	26,067,424	49.76%	50,985,000	21,178,863	41.54%
Enterprise Funds	128,235,431	30,241,608	23.58%	106,935,288	26,954,829	25.21%
Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	2,614,313	14.95%
Grand Total - All Funds	1,084,285,747	308,705,968	28.47%	1,131,151,831	294,247,436	26.01%

Property Tax Funds: General Fund

Category	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
County Board	3,052,726	1,713,666	56.14%	2,065,029	1,065,035	51.57%
County Administrator	8,720,169	2,691,837	30.87%	4,820,456	2,445,338	50.73%
General Operating Expense	33,971,611	5,516,250	16.24%	41,412,227	2,727,501	6.59%
Corporate Capital Improvements	45,550	-62,538	-137.29%	332,689	18,655	5.61%
Finance	2,922,303	1,400,897	47.94%	2,553,438	1,329,023	52.05%
Information Technology	17,996,008	11,634,655	64.65%	18,777,554	12,113,906	64.51%
Human Resources	2,621,732	1,189,811	45.38%	2,510,890	1,156,185	46.05%
Construction and Facilities	12,638,403	5,908,709	46.75%	12,224,130	5,449,165	44.58%
Treasurer	1,790,966	886,087	49.48%	1,486,576	897,162	60.35%
County Clerk	6,860,515	3,522,235	51.34%	5,795,299	3,352,654	57.85%
Chief County Assessment Officer	3,608,345	1,808,700	50.13%	3,277,883	1,837,698	56.06%
Regional Office of Education	892,110	397,636	44.57%	761,078	374,656	49.23%
Planning & Development	4,188,500	1,954,448	46.66%	3,714,308	1,996,629	53.76%
Sheriff	87,690,940	43,785,638	49.93%	83,217,118	39,853,552	47.89%
Clerk of the Circuit Court	10,284,871	5,187,601	50.44%	10,301,958	4,953,080	48.08%
Circuit Courts	18,726,055	9,384,161	50.11%	17,920,102	8,970,761	50.06%
States Attorney	21,526,150	11,771,617	54.69%	23,801,562	11,142,426	46.81%
County Coroner	2,070,314	974,276	47.06%	1,847,137	1,032,675	55.91%
Public Defender	7,074,143	3,453,053	48.81%	6,157,437	3,251,897	52.81%
Merit Commission	118,649	40,174	33.86%	108,688	62,422	57.43%
Total - General Fund	246,800,060	113,158,913	45.85%	243,085,561	104,030,419	42.80%

Property Tax Funds: Other Property Tax Operating Funds

Category	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
FICA	14,578,485	6,566,142	45.04%	14,141,758	6,936,222	49.05%
IMRF	13,400,424	6,226,170	46.46%	13,698,854	6,844,157	49.96%
Liability Insurance	9,529,232	6,006,959	63.04%	9,580,695	6,042,103	63.07%
Veterans Assistance Commission	6,431,317	1,335,081	20.76%	6,025,939	1,352,671	22.45%
Stormwater Management	25,995,305	4,360,408	16.77%	26,065,953	1,772,566	6.80%
Division of Transportation	18,542,775	9,782,084	52.75%	17,170,404	9,254,000	53.90%
Hulse Detention Center	8,171,373	3,786,885	46.34%	8,084,543	3,566,231	44.11%
Health Department	92,312,425	45,544,753	49.34%	92,551,333	44,013,153	47.56%
Tuberculosis Clinic	758,511	385,256	50.79%	645,145	336,993	52.24%
Total - Other Property Tax Op Funds	189,719,848	83,993,738	44.27%	187,964,624	80,118,096	42.62%
Total Operating Funds	436,519,908	197,152,650	45.16%	431,050,185	184,148,515	42.72%

Expense Summary

Lake County

Current Period: Date Pulled: 16-
May-26 JUNE-2026

Property Tax Funds: Capital Project Funds

Category	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
Long Term Capital	26,822,790	5,119,487	19.09%	31,300,029	3,743,120	11.96%
Bridge Tax	11,471,485	682,704	5.95%	12,474,582	1,941,299	15.56%
Matching Tax	25,687,623	856,086	3.33%	24,808,213	623,884	2.51%
Sub Total - Capital	63,981,898	6,658,277	10.41%	68,582,824	6,308,303	9.20%

Property Tax Funds: Total

Category	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
Total	500,501,806	203,810,928	40.72%	499,633,008	190,456,818	38.12%

Special Revenue: Non-Grant Special Revenue Funds

Category	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
Public Defender Supreme Court Fund	105,000	515	0.49%	113,114	6,994	6.18%
Law Library	477,108	237,307	49.74%	478,302	241,522	50.50%
Children's Waiting Room Fund	211,592	107,583	50.84%	199,902	108,377	54.21%
Court Automation	1,161,982	615,270	52.95%	1,538,835	799,825	51.98%
Court Document Storage	1,954,000	205,995	10.54%	1,325,469	704,922	53.18%
Probation Services Fee	1,697,000	370,361	21.82%	1,515,335	284,957	18.80%
Vital Records Automation	10,000	0	0.00%	77,150	7,910	10.25%
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	81,457	51.50%	350,282	74,270	21.20%
Recorder Automation	1,087,200	579,755	53.33%	1,240,003	684,099	55.17%
Solid Waste Management Tax	241,573	6,082	2.52%	350,000	0	0.00%
Coroner Fees	356,750	166,493	46.67%	314,700	164,364	52.23%
Electronic Citation Fund	142,000	37,052	26.09%	150,000	19,032	12.69%
Neutral Site Custody Exchange Fee	180,250	68,774	38.16%	175,000	35,006	20.00%
Transportation Hire Back	125,000	19,920	15.94%	125,000	27,033	21.63%
Video Gaming	1,576,776	277,056	17.57%	1,654,899	239,956	14.50%
Circuit Court Clerk Operations & Administrative	750,000	268,947	35.86%	0	0	n/m
Option Motor Fuel Tax	46,826,943	2,206,363	4.71%	42,383,591	3,564,069	8.41%
Township Motor Fuel	0	790,161	n/m	0	883,476	n/m
Sheriff Asset Forfeiture	370,000	3,000	0.81%	616,342	1,224	0.20%
Inmate Welfare	1,510,770	539,733	35.73%	1,420,993	199,435	14.03%
Asset Forfeiture	175,228	54,041	30.84%	45,000	2,773	6.16%
Money Laundering Forfeiture	20,000	0	0.00%	10,000	8,463	84.63%
Computer Fraud Forfeiture	290,000	117,830	40.63%	122,000	69,042	56.59%
Opioid Settlement Fund	1,513,436	258,317	17.07%	681,524	9,477	1.39%
Environmental Prosecution	74,708	9,522	12.75%	29,000	1,602	5.53%
Contribution Fund	0	41,799	n/m	0	9,723	n/m
Special Service Area No. 8 Loon Lake Fund	50,000	9,041	18.08%	50,000	18,453	36.91%
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	62,612,746	7,072,372	11.30%	56,553,933	8,166,004	14.44%

Expense Summary

Lake County

Current Period: Date Pulled: 16-
May-26 JUNE-2026

Special Revenue: Grant Special Revenue Funds

Category	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
ARPA Fund	38,991,942	10,657,572	27.33%	65,872,345	23,375,555	35.49%
ERA 2 Fund	0	0	n/m	10,050	0	0.00%
HUD Grants	25,443,465	2,882,992	11.33%	22,001,369	2,645,018	12.02%
Workforce Development	12,603,428	4,478,854	35.54%	8,568,382	3,623,616	42.29%
Lake County Regional Stormwater Management	21,405,411	3,449,572	16.12%	70,748,193	91,534	0.13%
Total Grant Special Revenue Funds	98,444,246	21,468,991	21.81%	167,200,340	29,735,722	17.78%

Special Revenue: Total

Category	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
Total	161,056,992	28,541,363	17.72%	223,754,272	37,901,727	16.94%

Capital Project Funds

Category	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
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	410,866	20.46%	7,173,631	3,473,299	48.42%
1/4% Sales Tax	148,877,554	8,683,239	5.83%	150,087,706	6,111,041	4.07%
Motor Fuel Tax	74,292,423	8,583,391	11.55%	75,095,951	5,556,546	7.40%
Total Capital Project Funds	225,177,992	17,677,496	7.85%	232,357,288	15,140,886	6.52%

Internal Service Funds

Category	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
Health-Life-Dental Insurance Fund	52,385,000	26,067,424	49.76%	50,985,000	21,178,863	41.54%

Enterprise Funds

Category	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
Public Works	68,519,687	22,100,919	32.25%	49,666,460	19,932,415	40.13%
Public Works Capital	59,715,744	8,140,689	13.63%	57,268,829	7,022,414	12.26%
Total Enterprise Funds	128,235,431	30,241,608	23.58%	106,935,288	26,954,829	25.21%

Debt Service Funds

Category	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
2015 G.O. Bonds Fund	5,034,825	1,262,900	25.08%	5,032,875	1,298,188	25.79%
2018 G.O. Refunding Bonds Fund	2,608,600	122,450	4.69%	2,616,750	178,950	6.84%
2019 G.O. Refunding Bonds Fund	7,104,850	414,925	5.84%	7,652,100	545,300	7.13%
2022 G.O. Bonds Fund	2,180,250	566,875	26.00%	2,185,250	591,875	27.09%
Total Debt Service Funds	16,928,525	2,367,150	13.98%	17,486,975	2,614,313	14.95%

Grand Total: All Funds

Category	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
Grand Total	1,084,285,747	308,705,968	28.47%	1,131,151,831	294,247,436	26.01%

Lake County Selected Economic Indicators

Year to Date - as of May 31, 2026

Selected Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
Sales Taxes Total	Mar-26	45,500,000	14,141,065	16,509,944	16.8%
1/4% Sales Tax	Mar-26	38,000,000	11,946,561	13,476,098	12.8%
1% Sales Tax	Mar-26	7,500,000	2,194,505	3,033,846	38.2%
Income Tax	May-26	14,750,000	8,211,960	8,689,610	5.8%
Personal Property Repl Tax	Mar-26	4,500,000	2,594,009	2,505,217	-3.4%
Use Tax	Mar-26	702,600	242,809	247,112	1.8%
Building Permits	May-26	1,800,000	799,455	633,018	-20.8%
Interest Income (101-220)	May-26	5,354,000	2,111,728	5,009,286	137.2%
Recorder Fees	May-26	4,316,667	2,198,321	2,554,657	16.2%
Total Selected Property Tax Fund Revenues	N/A	76,923,267	30,299,348	36,148,844	19.3%

Selected Non-Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
1/4% Sales Tax for Transportation	Mar-26	42,967,426	13,444,683	16,367,247	21.7%
Motor Fuel Tax	Mar-26	17,025,245	4,836,214	5,445,726	12.6%
County Option Motor Fuel Tax	Mar-26	12,215,076	3,752,473	4,381,365	16.8%

Other Expenses

Category	As of	FY26 Budget	Seasonalized Budget		Comparison to Budget
			Expectation	Actual	
Salaries Over (+) Under (-) Budget (Funds 101-220)	May-26	196,296,136	98,148,068	99,174,879	1.0%
Overtime (Funds 101-220)	May-26	7,085,428	3,542,714	4,342,320	22.6%
Utility Costs (Funds 101-220)	May-26	3,123,608	1,230,352	1,296,694	5.4%
Motor Fuel Costs	May-26	1,806,454	765,347	945,607	23.6%

Labor and Employment: Unemployment Rate

Category	As of	Prior Year	Current Month	% Change
Lake County	Apr-26	3.7%	4.5%	21.6%
Illinois	Apr-26	4.5%	4.7%	4.4%

Labor and Employment: Labor Force Data (NOT seasonally adjusted)

Category	As of	Prior Year	Current Month	% Change
Lake County Estimates	Apr-26	366,297	356,769	-2.6%
Illinois Estimates	Apr-26	6,603,592	6,452,358	-2.3%

Economic Data

Category	As of	Prior Year	Current Month	% Change
Consumer Price Index - CPI-U	May-26	320.795	335.123	4.5%
Interest Rate - Effective Federal Funds Rate	May-26	4.3%	3.6%	-16.2%
Dow Jones Industrial Average	May-26	40,669	51,032	25.5%

Lake County Selected Economic Indicators - FY2026 Monthly

Reporting Monthly Period: May 2026

Selected Property Tax Fund Revenues

Category	As of	Seasonalized Budget		Comparison to Budget
		Expectation	Actual	
Sales Taxes Total	Mar-26	3,857,752	4,444,203	15.2%
1/4% Sales Tax	Mar-26	3,223,862	3,720,606	15.4%
1% Sales Tax	Mar-26	633,890	723,598	14.2%
Income Tax	May-26	1,019,086	898,479	-11.8%
Personal Property Repl Tax	Mar-26	931,097	1,030,194	10.6%
Use Tax	Mar-26	58,795	65,793	11.9%
Building Permits	May-26	166,809	133,999	-19.7%
Interest Income (101-220)	May-26	322,531	589,295	82.7%
Recorder Fees	May-26	387,224	614,023	58.6%
Total Selected Property Tax Fund Revenues	N/A	6,743,294	7,775,986	15.3%

Selected Non-Property Tax Fund Revenues

Category	As of	Seasonalized Budget		Comparison to Budget
		Expectation	Actual	
1/4% Sales Tax for Transportation	Mar-26	3,593,004	4,384,339	22.0%
Motor Fuel Tax	Mar-26	1,118,418	1,183,038	5.8%
County Option Motor Fuel Tax	Mar-26	933,418	1,095,640	17.4%

Other Expenses

Category	As of	Seasonalized Budget		Comparison to Budget
		Expectation	Actual	
Salaries Over (+) Under (-) Budget (Funds 101-220)	May-26	15,099,703	15,211,967	0.7%
Overtime (Funds 101-220)	May-26	545,033	645,708	18.5%
Utility Costs (Funds 101-220)	May-26	198,956	383,266	92.6%
Motor Fuel Costs	May-26	150,867	266,717	76.8%

Labor and Employment: Unemployment Rate

Category	As of	Prior Month	Current Month	% Change
Lake County	Apr-26	6.00%	4.50%	-25.0%
Illinois	Apr-26	5.20%	4.70%	-9.6%

Labor and Employment: Labor Force Data (NOT seasonally adjusted)

Category	As of	Prior Month	Current Month	% Change
Lake County Estimates	Apr-26	364,142	356,769	-2.0%
Illinois Estimates	Apr-26	6,551,683	6,452,358	-1.5%

Economic Data

Category	As of	Prior Month	Current Month	% Change
Consumer Price Index - CPI-U	May-26	333.02	335.123	0.6%
Interest Rate - Effective Federal Funds Rate	May-26	3.64%	3.64%	0.0%
Dow Jones Industrial Average	May-26	49,652	51,032	2.8%