



Date: April 14, 2026

## FISCAL YEAR 2026 LAKE COUNTY MONTHLY FINANCIAL REPORTS – MARCH 2026

**Summary:** This report shows data as unaudited and is an overview of Lake County’s financial activities for the period ending March 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 March, four months of activity, or 33.33% of the fiscal year.
- Revenue received through March 31, 2026, is \$107,092,109 in comparison to the year-to-date modified budgeted revenue amount of \$709,849,493. This indicates that as of March 31, 2026, 15.09% of budgeted revenue has been collected.
- Expenditures spent through March 31, 2026, are \$189,390,568 in comparison to the year-to-date modified budgeted expenditure amount of \$861,619,989. This indicates that as of March 31, 2026, 21.98% of budgeted expenditure has been spent.

### Background:

Two reports are attached:

- Revenue & Expense Budget vs. Actual Report, through 3/31/2026:
  - 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 March 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:Mar-26

Date:14-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
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	241,761,441	29,456,877	12.18%	223,747,994	27,998,823	12.51%
Other Property Tax Operating Funds	168,874,444	23,957,100	14.19%	192,613,180	23,475,054	12.19%
Capital Project Funds	18,859,103	770	0.00%	20,712,499	-10,056	-0.05%
<b>Sub Total</b>	<b>429,494,988</b>	<b>53,414,748</b>	<b>12.44%</b>	<b>437,073,673</b>	<b>51,463,822</b>	<b>11.77%</b>
Special Revenue Funds	72,711,405	11,441,870	15.74%	111,674,525	19,106,550	17.11%
Capital Project Funds	66,621,763	11,975,409	17.98%	72,909,652	11,887,185	16.30%
Internal Service Funds	52,385,000	17,026,610	32.50%	50,262,642	15,410,928	30.66%
Enterprise Funds	71,707,812	13,233,472	18.45%	59,001,346	12,513,657	21.21%
Debt Service Funds	16,928,525	0	0.00%	17,486,975	0	0.00%
<b>GRAND TOTAL - ALL FUNDS</b>	<b>709,849,493</b>	<b>107,092,109</b>	<b>15.09%</b>	<b>748,408,813</b>	<b>110,382,142</b>	<b>14.75%</b>

**PROPERTY TAX FUNDS**

<b>General Fund</b>	<b>241,761,441</b>	<b>29,456,877</b>	<b>12.18%</b>	<b>223,747,994</b>	<b>27,998,823</b>	<b>12.51%</b>
<b>Other Property Tax Operating Funds</b>						
FICA	15,520,000	1,519	0.01%	16,008,700	2,354	0.01%
IMRF	9,060,000	1,032	0.01%	12,110,000	3,942	0.03%
Liability Insurance	10,637,101	417,202	3.92%	10,647,483	215,404	2.02%
Veterans Assistance Commission	6,659,889	409	0.01%	6,260,822	112	0.00%
Stormwater Management	12,254,175	390,708	3.19%	31,346,153	804,621	2.57%
Division of Transportation	12,144,062	1,118,577	9.21%	14,013,357	1,165,965	8.32%
Hulse Detention Center	6,340,849	209,338	3.30%	8,642,305	842,980	9.75%
Health Department	95,143,992	21,781,870	22.89%	92,877,724	20,411,061	21.98%
Tuberculosis Clinic	1,114,376	36,445	3.27%	706,636	28,614	4.05%
<b>Total - Other Property Tax Op Funds</b>	<b>168,874,444</b>	<b>23,957,100</b>	<b>14.19%</b>	<b>192,613,180</b>	<b>23,475,054</b>	<b>12.19%</b>
<b>Total Operating Funds</b>	<b>410,635,885</b>	<b>53,413,977</b>	<b>13.01%</b>	<b>416,361,174</b>	<b>51,473,878</b>	<b>12.36%</b>
<b>Property Tax Capital Funds</b>						
Long Term Capital	6,456,314	0	0.00%	8,362,200	0	0.00%
Bridge Tax	3,986,059	247	0.01%	3,967,031	-11,075	-0.28%
Matching Tax	8,416,730	523	0.01%	8,383,268	1,019	0.01%
<b>Sub Total - Capital</b>	<b>18,859,103</b>	<b>770</b>	<b>0.00%</b>	<b>20,712,499</b>	<b>-10,056</b>	<b>-0.05%</b>
<b>TOTAL PROPERTY TAX</b>	<b>429,494,988</b>	<b>53,414,748</b>	<b>12.44%</b>	<b>437,073,673</b>	<b>51,463,822</b>	<b>11.77%</b>

**SPECIAL REVENUE**

<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	105,317	107,385	101.96%	0	113,115	n/m
Law Library	511,761	145,865	28.50%	511,250	130,786	25.58%
Children's Waiting Room Fund	213,528	60,402	28.29%	202,916	54,119	26.67%
Court Automation	953,933	219,003	22.96%	954,684	221,250	23.18%
Court Document Storage	997,519	223,145	22.37%	988,935	228,994	23.16%
Probation Services Fee	1,061,500	186,971	17.61%	1,087,347	232,022	21.34%
Vital Records Automation	83,287	27,286	32.76%	84,117	31,050	36.91%
State Attorney Records Automation	8,000	1,227	15.33%	8,739	1,538	17.59%
GIS Automation Fee	1,687,045	505,530	29.97%	1,443,731	426,670	29.55%
Public Defender Records Automation Fund	3,027	705	23.30%	3,000	873	29.10%
Tax Sale Automation Fees	92,456	0	0.00%	91,526	110	0.12%
Recorder Automation	1,074,817	353,615	32.90%	924,970	300,045	32.44%
Solid Waste Management Tax	241,573	16,354	6.77%	364,469	34,003	9.33%
Coroner Fees	363,000	28,702	7.91%	361,846	27,795	7.68%
Electronic Citation Fund	220,662	43,876	19.88%	187,909	49,268	26.22%
Neutral Site Custody Exchange Fee	184,283	54,746	29.71%	178,972	49,082	27.42%
Transportation Hire Back	25,000	1,272	5.09%	45,000	2,466	5.48%
Video Gaming	1,200,000	161,727	13.48%	1,100,000	187,381	17.03%
Circuit Court Clerk Operations & Administrative	230,000	28,003	12.18%	0	0	n/m
Option Motor Fuel Tax	13,195,076	1,496,419	11.34%	12,215,076	1,335,483	10.93%
Township Motor Fuel	0	592,503	n/m	34,453	351,712	1,020.84%
Sheriff Asset Forfeiture	165,000	66,753	40.46%	160,896	24,566	15.27%
Inmate Welfare	679,000	165,602	24.39%	550,627	206,656	37.53%
Asset Forfeiture	54,500	24,589	45.12%	59,813	19,469	32.55%
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	20,601	0	0.00%	18,838	261,377	1,387.50%
Environmental Prosecution	3,000	0	0.00%	3,446	0	0.00%
Contribution Fund	0	3,450	n/m	3,142	1,970	62.70%
Special Service Area No. 8 Loon Lake Fund	50,725	9	0.02%	51,031	18	0.04%
Special Service Area No. 12 Woods of Ivanhoe Fund	34,400	0	0.00%	35,242	0	0.00%
Special Service Area No. 17 Fund	14,160	0	0.00%	14,160	0	0.00%
<b>Total Non-Grant Special Revenue Funds</b>	<b>23,565,120</b>	<b>4,524,119</b>	<b>19.20%</b>	<b>21,783,666</b>	<b>4,306,792</b>	<b>19.77%</b>

**Revenue Summary**  
 Lake County  
 Current Period: Mar-26

Date: 14-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	0	171,702	n/m	0	811,098	n/m
ERA 2 Fund	0	0	n/m	18,245	0	0.00%
HUD Grants	25,347,265	1,318,415	5.20%	22,384,545	1,489,971	6.66%
Workforce Development	12,603,427	1,314,568	10.43%	2,669,660	2,411,769	90.34%
Lake County Regional Stormwater Management	11,195,594	4,113,065	36.74%	64,818,409	10,086,921	15.56%
<b>Total Grant Special Revenue Funds</b>	<b>49,146,285</b>	<b>6,917,751</b>	<b>14.08%</b>	<b>89,890,859</b>	<b>14,799,758</b>	<b>16.46%</b>
<b>TOTAL SPECIAL REVENUE</b>	<b>72,711,405</b>	<b>11,441,870</b>	<b>15.74%</b>	<b>111,674,525</b>	<b>19,106,550</b>	<b>17.11%</b>
<b>CAPITAL PROJECT FUNDS</b>						
2010A Bond Road Construction Project	0	0	n/m	0	1,059	n/m
2015 Bond	0	14,250	n/m	0	22,526	n/m
2022 Bond Capital Fund	0	55,221	n/m	0	167,836	n/m
1/4% Sales Tax	46,640,673	4,936,834	10.58%	48,425,243	6,770,375	13.98%
Motor Fuel Tax	19,981,090	6,969,105	34.88%	24,484,409	4,925,390	20.12%
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>66,621,763</b>	<b>11,975,409</b>	<b>17.98%</b>	<b>72,909,652</b>	<b>11,887,185</b>	<b>16.30%</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>52,385,000</b>	<b>17,026,610</b>	<b>32.50%</b>	<b>50,262,642</b>	<b>15,410,928</b>	<b>30.66%</b>
<b>ENTERPRISE FUNDS</b>						
Public Works	57,780,820	12,513,979	21.66%	55,660,194	12,075,958	21.70%
Public Works Capital	13,926,992	719,492	5.17%	3,341,152	437,699	13.10%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>71,707,812</b>	<b>13,233,472</b>	<b>18.45%</b>	<b>59,001,346</b>	<b>12,513,657</b>	<b>21.21%</b>
<b>DEBT SERVICE FUNDS</b>						
2015 G.O. Bonds Fund	5,034,825	0	0.00%	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%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>16,928,525</b>	<b>0</b>	<b>0.00%</b>	<b>17,486,975</b>	<b>0</b>	<b>0.00%</b>
<b>GRAND TOTAL - ALL REVENUES</b>	<b>709,849,493</b>	<b>107,092,109</b>	<b>15.09%</b>	<b>748,408,813</b>	<b>110,382,142</b>	<b>14.75%</b>

## Expense Summary

Lake County  
Current Period:Mar-26

Date:14-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
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	245,958,422	74,723,115	30.38%	232,290,327	71,712,990	30.87%
Other Property Tax Operating Funds	186,831,158	57,023,200	30.52%	187,871,785	55,270,409	29.42%
Capital Project Funds	35,477,706	3,585,854	10.11%	66,962,712	3,589,117	5.36%
<b>Sub Total</b>	<b>468,267,286</b>	<b>135,332,169</b>	<b>28.90%</b>	<b>487,124,823</b>	<b>130,572,517</b>	<b>26.80%</b>
Special Revenue Funds	127,173,969	14,895,321	11.71%	217,855,550	23,132,167	10.62%
Capital Project Funds	68,629,778	9,046,858	13.18%	232,357,288	7,718,432	3.32%
Internal Service Funds	52,385,000	16,978,649	32.41%	50,985,000	16,898,316	33.14%
Enterprise Funds	128,235,431	13,135,835	10.24%	105,735,536	14,059,302	13.30%
Debt Service Funds	16,928,525	1,738	0.01%	17,486,975	1,325	0.01%
<b>GRAND TOTAL - ALL FUNDS</b>	<b>861,619,989</b>	<b>189,390,568</b>	<b>21.98%</b>	<b>1,111,545,172</b>	<b>192,382,058</b>	<b>17.31%</b>

### GENERAL FUND

County Board	3,052,726	1,082,634	35.46%	2,065,029	677,823	32.82%
County Administrator	8,716,362	1,961,445	22.50%	4,820,456	1,804,628	37.44%
General Operating Expense	34,091,825	1,597,093	4.68%	32,845,776	1,220,290	3.72%
Corporate Capital Improvements	45,550	0	0.00%	325,097	18,655	5.74%
Finance	2,910,343	979,715	33.66%	2,553,438	915,578	35.86%
Information Technology	17,996,008	7,091,229	39.40%	18,736,175	9,694,230	51.74%
Human Resources	2,621,732	792,651	30.23%	2,510,890	743,701	29.62%
Construction and Facilities	12,487,157	3,918,251	31.38%	12,199,713	3,486,725	28.58%
Treasurer	1,790,966	512,450	28.61%	1,486,576	509,275	34.26%
County Clerk	6,860,515	2,559,863	37.31%	5,795,299	2,383,976	41.14%
Chief County Assessment Officer	3,608,345	1,239,144	34.34%	3,285,475	1,360,675	41.41%
Regional Office of Education	892,110	269,603	30.22%	761,078	259,932	34.15%
Planning & Development	4,188,500	1,344,350	32.10%	3,714,308	1,371,482	36.92%
Sheriff	87,734,940	30,239,081	34.47%	83,228,803	27,153,320	32.62%
Clerk of the Circuit Court	10,284,871	3,650,533	35.49%	10,301,958	3,416,226	33.16%
Circuit Courts	18,676,055	6,392,901	34.23%	16,639,211	6,116,652	36.76%
States Attorney	20,737,311	7,989,659	38.53%	22,907,782	7,598,390	33.16%
County Coroner	2,070,314	672,390	32.48%	1,847,137	699,021	37.84%
Public Defender	7,074,143	2,402,664	33.96%	6,157,437	2,233,866	36.28%
Merit Commission	118,649	27,457	23.14%	108,688	50,545	46.50%
<b>TOTAL GENERAL FUND</b>	<b>245,958,422</b>	<b>74,723,115</b>	<b>30.38%</b>	<b>232,290,327</b>	<b>71,712,990</b>	<b>30.87%</b>

### OTHER PROPERTY TAX OPERATING FUNDS

FICA	14,578,485	4,353,148	29.86%	14,141,758	4,798,005	33.93%
IMRF	13,400,424	4,070,689	30.38%	13,698,854	4,703,396	34.33%
Liability Insurance	7,529,232	5,296,390	70.34%	9,580,695	4,366,921	45.58%
Veterans Assistance Commission	6,431,317	925,450	14.39%	6,025,939	900,832	14.95%
Stormwater Management	25,141,624	1,310,666	5.21%	26,065,953	1,158,958	4.45%
Division of Transportation	18,542,775	7,003,784	37.77%	17,170,404	6,510,694	37.92%
Hulse Detention Center	8,171,373	2,633,664	32.23%	8,084,543	2,425,176	30.00%
Health Department	92,277,416	31,172,220	33.78%	92,458,494	30,179,465	32.64%
Tuberculosis Clinic	758,511	257,189	33.91%	645,145	226,961	35.18%
<b>Total - Other Property Tax Op Funds</b>	<b>186,831,158</b>	<b>57,023,200</b>	<b>30.52%</b>	<b>187,871,785</b>	<b>55,270,409</b>	<b>29.42%</b>
<b>Total Operating Funds</b>	<b>432,789,580</b>	<b>131,746,315</b>	<b>30.44%</b>	<b>420,162,111</b>	<b>126,983,400</b>	<b>30.22%</b>

### PROPERTY TAX CAPITAL FUNDS

Long Term Capital	22,980,305	2,882,394	12.54%	29,679,917	2,351,827	7.92%
Bridge Tax	4,004,025	264,348	6.60%	12,474,582	1,138,012	9.12%
Matching Tax	8,493,376	439,112	5.17%	24,808,213	99,278	0.40%
<b>TOTAL PROPERTY TAX CAPITAL FUNDS</b>	<b>35,477,706</b>	<b>3,585,854</b>	<b>10.11%</b>	<b>66,962,712</b>	<b>3,589,117</b>	<b>5.36%</b>
<b>TOTAL PROPERTY TAX</b>	<b>468,267,286</b>	<b>135,332,169</b>	<b>28.90%</b>	<b>487,124,823</b>	<b>130,572,517</b>	<b>26.80%</b>

**Expense Summary**  
 Lake County  
 Current Period:Mar-26

Date:14-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
<b>SPECIAL REVENUE</b>						
<i>Non-Grant Special Revenue Funds</i>						
Public Defender Supreme Court Fund	105,000	665	0.63%	113,114	4,494	3.97%
Law Library	477,108	171,353	35.91%	478,302	141,071	29.49%
Children's Waiting Room Fund	211,592	80,171	37.89%	199,902	61,071	30.55%
Court Automation	1,161,982	581,760	50.07%	1,538,835	709,400	46.10%
Court Document Storage	1,954,000	197,735	10.12%	1,325,469	448,201	33.81%
Probation Services Fee	1,697,000	259,217	15.27%	1,515,335	189,634	12.51%
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	66,928	42.32%	350,282	66,027	18.85%
Recorder Automation	1,087,200	446,114	41.03%	1,240,003	391,752	31.59%
Solid Waste Management Tax	241,573	0	0.00%	350,000	0	0.00%
Coroner Fees	356,750	88,606	24.84%	314,700	130,256	41.39%
Electronic Citation Fund	142,000	18,002	12.68%	150,000	19,032	12.69%
Neutral Site Custody Exchange Fee	180,250	49,401	27.41%	175,000	0	0.00%
Transportation Hire Back	125,000	19,920	15.94%	125,000	27,033	21.63%
Video Gaming	1,560,676	28,950	1.85%	1,654,899	232,601	14.06%
Circuit Court Clerk Operations & Administrative	750,000	92,528	12.34%	0	0	n/m
Option Motor Fuel Tax	13,195,076	787,729	5.97%	42,383,591	1,557,921	3.68%
Township Motor Fuel	0	696,628	n/m	0	159,554	n/m
Sheriff Asset Forfeiture	370,000	1,000	0.27%	616,342	1,224	0.20%
Inmate Welfare	1,510,770	228,230	15.11%	1,420,993	159,255	11.21%
Asset Forfeiture	175,228	32,227	18.39%	45,000	3,323	7.39%
Money Laundering Forfeiture	20,000	0	0.00%	10,000	6,150	61.50%
Computer Fraud Forfeiture	290,000	75,946	26.19%	122,000	56,294	46.14%
Opioid Settlement Fund	1,220,764	164,200	13.45%	681,524	6,212	0.91%
Environmental Prosecution	74,708	6,341	8.49%	29,000	1,602	5.53%
Contribution Fund	0	51,854	n/m	0	8,614	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%
<b>Total Non-Grant Special Revenue Funds</b>	<b>28,672,107</b>	<b>4,145,503</b>	<b>14.46%</b>	<b>56,553,933</b>	<b>4,380,721</b>	<b>7.75%</b>
<i>Grant Special Revenue Funds</i>						
ARPA Fund	38,991,942	6,622,098	16.98%	65,872,345	14,796,740	22.46%
ERA 2 Fund	0	0	n/m	10,050	0	0.00%
HUD Grants	25,347,265	1,379,307	5.44%	22,001,369	1,678,107	7.63%
Workforce Development	12,603,428	2,725,262	21.62%	2,669,660	2,262,999	84.77%
Lake County Regional Stormwater Management	21,559,227	23,151	0.11%	70,748,193	13,600	0.02%
<b>Total Grant Special Revenue Funds</b>	<b>98,501,861</b>	<b>10,749,818</b>	<b>10.91%</b>	<b>161,301,617</b>	<b>18,751,446</b>	<b>11.63%</b>
<b>TOTAL SPECIAL REVENUE</b>	<b>127,173,969</b>	<b>14,895,321</b>	<b>11.71%</b>	<b>217,855,550</b>	<b>23,132,167</b>	<b>10.62%</b>
<b>CAPITAL PROJECT FUNDS</b>						
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	395,724	19.71%	7,173,631	3,224,997	44.96%
1/4% Sales Tax	46,640,673	4,881,142	10.47%	150,087,706	2,156,719	1.44%
Motor Fuel Tax	19,981,090	3,769,991	18.87%	75,095,951	2,336,716	3.11%
<b>TOTAL CAPITAL PROJECTS</b>	<b>68,629,778</b>	<b>9,046,858</b>	<b>13.18%</b>	<b>232,357,288</b>	<b>7,718,432</b>	<b>3.32%</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>52,385,000</b>	<b>16,978,649</b>	<b>32.41%</b>	<b>50,985,000</b>	<b>16,898,316</b>	<b>33.14%</b>
<b>ENTERPRISE FUNDS</b>						
Public Works	68,519,687	9,770,115	14.26%	49,666,460	9,831,364	19.79%
Public Works Capital	59,715,744	3,365,720	5.64%	56,069,077	4,227,938	7.54%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>128,235,431</b>	<b>13,135,835</b>	<b>10.24%</b>	<b>105,735,536</b>	<b>14,059,302</b>	<b>13.30%</b>
<b>DEBT SERVICE FUNDS</b>						
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	1,325	0.05%	2,616,750	1,325	0.05%
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%
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>16,928,525</b>	<b>1,738</b>	<b>0.01%</b>	<b>17,486,975</b>	<b>1,325</b>	<b>0.01%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>861,619,989</b>	<b>189,390,568</b>	<b>21.98%</b>	<b>1,111,545,172</b>	<b>192,382,058</b>	<b>17.31%</b>

# LAKE COUNTY SELECTED ECONOMIC INDICATORS

## Year to Date - as of March 31, 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	Jan-26	45,500,000	7,349,377	8,603,257	17.1%
1/4% Sales Tax	Jan-26	38,000,000	6,265,858	6,977,937	11.4%
1% Sales Tax	Jan-26	7,500,000	1,083,519	1,625,320	50.0%
Income Tax	Feb-26	14,750,000	3,508,736	3,672,647	4.7%
Personal Property Repl Tax	Feb-26	4,500,000	1,662,912	1,475,023	-11.3%
Use Tax	Dec-25	702,600	87,015	77,130	-11.4%
Building Permits	Mar-26	1,800,000	468,912	409,913	-12.6%
Interest Income (101-220)	Mar-26	5,354,000	1,442,086	3,392,685	135.3%
Recorder Fees	Mar-26	4,316,667	1,530,721	1,739,472	13.6%
<b>Total Selected Property Tax Fund Revenues</b>		<b>76,923,267</b>	<b>16,049,760</b>	<b>19,370,126</b>	<b>20.7%</b>
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Transportation	Jan-26	42,967,426	7,053,311	8,528,818	20.9%
Motor Fuel Tax	Feb-26	17,025,245	3,717,796	4,262,687	14.7%
County Option Motor Fuel Tax	Jan-26	12,215,076	1,925,426	2,252,012	17.0%
<u>Other Expenses</u>			<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Mar-26	196,296,136	67,948,662	68,991,026	1.5%
Overtime (Funds 101-220)	Mar-26	7,085,428	2,452,648	3,066,644	25.0%
Utility Costs (Funds 101-220)	Mar-26	3,123,608	661,335	849,911	28.5%
Motor Fuel Costs	Mar-26	1,806,454	494,715	553,642	11.9%
<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	Mar-26		319.799	330.213	3.3%
Interest Rate - Effective Federal Funds Rate	Mar-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: March 2026

<b>Selected Property Tax Fund Revenues</b>	<b><u>As of</u></b>	<b><u>Seasonalized Budget Expectation</u></b>	<b><u>Actual</u></b>	<b><u>Comparison to Budget</u></b>
Sales Taxes Total	Jan-26	3,192,002	3,598,318	12.7%
1/4% Sales Tax	Jan-26	2,690,416	2,876,454	6.9%
1% Sales Tax:	Jan-26	501,587	721,863	43.9%
Income Tax	Feb-26	817,707	839,678	2.7%
Personal Property Repl Tax	Feb-26	683,776	418,743	-38.8%
Use Tax	Dec-25	87,015	77,130	-11.4%
Building Permits	Mar-26	169,310	112,076	-33.8%
Interest Income (101-220)	Mar-26	252,896	636,842	151.8%
Recorder Fees	Mar-26	518,590	435,039	-16.1%
<b>Total Selected Property Tax Fund Revenues</b>		<b>5,721,297</b>	<b>6,117,826</b>	<b>6.9%</b>
<b>Selected Non Property Tax Fund Revenues</b>				
		<b><u>Expected</u></b>	<b><u>Actual</u></b>	
1/4% Sales Tax for Transportation	Jan-26	3,047,850	3,590,760	17.8%
Motor Fuel Tax	Feb-26	1,115,765	1,380,647	23.7%
County Option Motor Fuel Tax	Jan-26	936,146	1,103,134	17.8%
<b>Other Expenses</b>				
		<b><u>Expected</u></b>	<b><u>Actual</u></b>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Mar-26	15,099,703	15,348,555	1.6%
Overtime (Funds 101-220)	Mar-26	545,033	587,869	7.9%
Utility Costs (Funds 101-220)	Mar-26	242,260	635,430	162.3%
Motor Fuel Costs	Mar-26	148,094	147,237	-0.6%
<b>Labor and Employment</b>				
Unemployment Rate		<b><u>Prior Month</u></b>	<b><u>Current month</u></b>	<b><u>% Change</u></b>
Lake County	Dec-25	4.6%	5.8%	26.1%
Illinois	Dec-25	4.6%	4.8%	4.3%
Labor Force Data - NOT seasonally adjusted				
Lake County Estimates	Dec-25	361,365	360,967	-0.1%
Illinois Estimates	Dec-25	6,536,481	6,506,578	-0.5%
<b>Economic Data</b>				
		<b><u>Prior Month</u></b>	<b><u>Current month</u></b>	<b><u>% Change</u></b>
Consumer Price Index - CPI-U	Mar-26	326.785	330.213	1.0%
Interest Rate - Effective Federal Funds Rate	Mar-26	3.6%	3.6%	0.0%
Dow Jones Industrial Average	Mar-26	48,978	46,342	-5.4%