### **MONTHLY REPORTS**



October 18, 2022 Finance Department Melissa Gallagher/Ruby Acosta 847-377-2163/mgallagher@lakecountyil.gov

### LAKE COUNTY MONTHLY FINANCIAL REPORTS

<u>Summary:</u> This report shows data as unaudited. 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.

### **Background:**

Three reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 9/30/2022,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the September 2022 activity.

### **Analysis:**

- The Revenue & Expense Report reflects activity through the end of September, ten months
  of activity, so a straight-line benchmark would indicate that 83.33% of budgeted
  expenditures or revenues would be spent/received. As of September 30, 2022, 83.13% of
  budgeted revenues have been received while 48.28% of budgeted expenditures have been
  spent.
- The **Economic Indicator Report** reflects the status of the County's economically sensitive indicators, in a color-coded fashion. State-shared revenues, reflecting collection in most cases through June, are coming in higher than expected budget. Overtime expense year-to-date exceeds the budgeted expense by 80.6%. Overtime expense is included within the salary expense. Although overtime expense exceeds the budget, the overall salary expense year-to-date remains below the expected budget by 12.1%. County fuel expenses year-to-date exceeds the budgeted expense by 39.2%. The increase in County fuel expenses year-to-date correlates to the increase in Average Price Per Gallon.
- The **P-Card Summary Report** reflects the activity for September 2022. There were 1,342 transactions totaling \$613,814, which was 2.6% less than August 2022. The top three spend categories were Telecom Wireless, Travel & Entertainment Hotel, and Consumer Retail. The suppliers with the highest spend were Verizon Wireless, CDW, and Amazon.

Please contact me with any questions.

<u>Attachments</u>: (1) Revenue & Expense Budget vs. Actual Report, (2) Economic Indicator Report, (3) P-Card Summary Report

#### Revenue Summary Lake County Current Period:Sep-22

	FY22 Y-T-D Budgeted	FY22 Y-T-D	FY22 % of Budgeted	FY21 Y-T-D Budgeted	FY21 Y-T-D	FY2
	Revenues	Revenues	Revenues	Revenues	Revenues	Revenue
		SUM	MARY - ALL FUNDS			
Property Tax Funds						
General Fund	200,820,994	162,338,319	80.84%	192,300,326	154,193,806	80.18
Other Property Tax Operating Funds	184,732,766	136,781,855	74.04%	168,018,721	120,844,232	71.92
Capital Project Funds	15,879,199	13,941,793	87.80%	17,325,138	15,390,707	88.83
Sub Total	401,432,958	313,061,967	77.99%	377,644,185	290,428,744	76.91
Special Revenue Funds	52,887,457	96,035,478	181.58%	55,952,180	125,723,389	224.70
Capital Project Funds nternal Service Funds	70,436,945 49,408,163	35,470,323 37,766,551	50.36% 76.44%	66,330,347 47,564,900	43,919,705 39,276,991	66.21 82.58
Public Works	53,690,054	39,622,302	73.80%	54,221,144	44,386,921	81.86
GRAND TOTAL - ALL FUNDS	627,855,578	521,956,621	83.13%	601,712,757	543,735,750	90.30
PROPERTY TAX FUNDS						
		400 000 040	00.049/	400 000 000	454 400 000	20.44
General Fund	200,820,994	162,338,319	80.84%	192,300,326	154,193,806	80.18
Other Propety Tax Operating Funds	44.044.000	0.200.000	05.040/	10.044.000	0.470.050	04.0
FICA IMRF	11,011,000 17,507,950	9,382,929 14,927,409	85.21% 85.26%	10,011,090 18,507,950	8,470,956 15,524,760	84.62 83.88
Liability Insurance	6,601,933	5,777,520	85.26% 87.51%	873,410	15,524,760 584,662	83.8 66.9
Veterans Assistance Commission	767,128	649,384	84.65%	559,628	472,209	84.3
Stormwater Management	16,708,341	7,056,238	42.23%	13,447,648	4,586,222	34.1
Division of Transportation	24,052,299	18,678,923	77.66%	24,192,926	18,178,576	75.1
Hulse Detention Center	8,284,199	9,140,310	110.33%	8,741,349	5,390,591	61.6
Winchester House	(1,735,593)	(300)	0.02%	- 04 055 000	(2,492)	r 70.7
Health Department Tuberculosis Clinic	101,083,248 452,261	70,802,393 367,050	70.04% 81.16%	91,055,066 629,654	67,142,935 495,812	73.7 78.7
Total - Other Property Tax Op Funds	184,732,766	136,781,855	74.04%	168,018,721	120,844,232	71.9
Total Operating Funds	385,553,759	299,120,174	77.58%	360,319,047	275,038,037	76.33
Donata Tan Carital Founda						
Propety Tax Capital Funds Long Term Capital	3,570,472	3,570,472	100.00%	5,000,000	5,000,000	100.00
Bridge Tax	3,917,604	3,328,169	84.95%	3.967.045	3,420,251	86.22
Matching Tax	8,391,123	7,043,152	83.94%	8,358,093	6,970,455	83.4
Sub Total - Capital	15,879,199	13,941,793	87.80%	17,325,138	15,390,707	88.8
TOTAL PROPERTY TAX	401,432,958	313,061,967	77.99%	377,644,185	290,428,744	76.9
SPECIAL REVENUE						
Non-Federal Special Revenue Funds						
Law Library	395,800	334,082	84.41%	395,800	337,049	85.1
Children's Waiting Room Fund	180,500	138,629	76.80%	180,500	140,081	77.6
Court Automation	1,050,151	670,152	63.81%	756,512	775,009	102.4 102.8
Court Document Storage Probation Services Fee	1,070,276 1,465,750	694,008 887,785	64.84% 60.57%	757,943 1,445,000	779,617 1,054,236	72.9
Vital Records Automation	62,689	68,548	109.35%	79,937	63,874	79.9
GIS Automation Fee	2.079.187	1,848,222	88.89%	1,957,000	2,376,072	121.4
Tax Sale Automation Fees	112,620	130,613	115.98%	104,802	91,503	87.3
Recorder Automation	1,358,403	1,300,992	95.77%	1,278,715	1,671,620	130.7
Solid Waste Management Tax	201,635	196,439	97.42%	201,635	166,702	82.6
Coroner Fees	201,000	32,794	16.32%	250,300	23,782	9.5
Electronic Citation Fund	266,698	164,262	61.59%	165,673	194,076	117.1
Neutral Site Custody Exchange Fee	175,200	125,996	71.92%	175,200	127,398	72.7
Transportation Hire Back HUD Grants	40,000 25,897,552	36,784 5,797,205	91.96% 22.39%	31,200 17,109,690	63,705 3,883,388	204.1 22.7
Workforce Development	7,472,329	5,022,314	67.21%	8,481,982	4,717,146	55.6
Video Gaming	629,809	710,760	112.85%	733,528	524,841	71.5
otal Non-Federal Special Revenue Funds	42,659,599	18,159,586	42.57%	34,105,418	16,990,100	49.8
ederal Special Revenue Funds						
CARES Act Fund	-	67.649.039	n/m	4 200 000	13,902,419	E 627.4
ARPA Fund ERA Fund	40E 760	67,648,028	n/m 100.00%	1,200,000	67,649,381	5,637.4
ERA Fund ERA 2 Fund	425,768 9,802,090	425,768 9,802,090	100.00%	20,646,763	20,646,763 6,534,727	100.0
Total Federal Special Revenue Funds	10,227,858	77,875,892	761.41%	21,846,763	108,733,290	r 497.7

#### Revenue Summary Lake County Current Period:Sep-22

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	163	n/m	-	5	n/m
2013 Bond	-	-	n/m	-	-	n/m
2015 Bond	-	5,497	n/m	-	4,104	n/m
1/4% Sales Tax	45,266,177	23,777,897	52.53%	42,882,134	25,159,982	58.67%
Motor Fuel Tax	25,170,768	11,686,765	46.43%	23,448,213	18,755,613	79.99%
TOTAL CAPITAL PROJECT FUNDS	70,436,945	35,470,323	50.36%	66,330,347	43,919,705	66.21%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	49,408,163	37,766,551	76.44%	47,564,900	39,276,991	82.58%
ENTERPRISE FUND						
PUBLIC WORKS	53,690,054	39,622,302	73.80%	54,221,144	44,386,921	81.86%
GRAND TOTAL - ALL REVENUES	627.855.578	521.956.621	83.13%	601.712.757	543.735.750	90.36%

# Expense Summary Lake County Current Period:Sep-22

		FY22 Y-T-D Budgeted	FY22 Y-T-D	FY22 % of Budgeted	FY21 Y-T-D Budgeted	FY21 Y-T-D	FY21 % of Budgeted
Property Tax Funds							% of Budgeted Expenditures
General Fund			SUMMA	ARY - ALL FUNDS			
General Fund	Dranasty Tay Funda						
Other Property Tax Operating Funds		211 346 038	1// 570 600	68 40%	200 003 050	140 307 825	69.85%
Capital Project Funds							69.11%
Sub Total   442,56,599   290,469,857   56,569%   77,077,255   772,220,164     Special Revenue Funds   153,386,777   34,169,1108     Capital Project Funds   17,060,154   20,057,552   16,85%   170,421,588   40,972,893     Internal Service Funds   50,255,508   38,265,508   77,19%   47,245,588   40,972,893     Internal Service Funds   50,255,508   38,265,508   77,19%   47,245,588   40,972,893     Internal Service Funds   50,255,508   38,265,508   77,99%   475,450,20   77,670,003     GRAND TOTAL - ALL FUNDS   882,155,459   425,965,358   48,29%   779,991,079   428,413,883     CEMERAL FUND							25.65%
Special Revenue Funds							64.75%
Internal Service Funds							53.949
Public Works   S87,170,223   34,383,066   555.9%   64,555.847   33,981,725   GRAND TOTAL - ALL FUNDS   882,155,469   425,905,388   48,28%   779,991,079   426,413,883   426,403,883	Capital Project Funds	177,006,154	28,057,552	15.85%	170,421,588	40,972,893	24.049
SEAND TOTAL - ALL FUNDS	Internal Service Funds	50,295,906	38,825,066	77.19%	47,564,900	37,670,003	79.20%
County Dame							52.669
County Board County Marministrator 4, 124,629 3, 150,756 76, 39% 2, 958,129 2, 014,943 Congraing Expense 25,446,181 1,278,7114 50,25% 26,937,995 1,4479,746 Corporate Capital Improvements 515,046 490,950 95,32% 3,580,804 1,645,903 FAS 2,110,130 1,796,989 85,16% 3,808,842 2,896,523 Information Technology 15,085,220 10,037,664 66,50% 13,327,199 10,230,739 11,237,035 11,237,0	GRAND TOTAL - ALL FUNDS	882,155,459	425,905,358	48.28%	779,991,079	426,413,883	54.67%
County Board County Administrator 4, 124,629 3, 159,756 76,39% 2,958,129 2,014,943 General Operating Expense 25,446,181 12,787,114 50,25% 26,937,995 14,479,746 Corporate Capital Improvements 515,046 490,950 95,32% 3,580,804 1,645,903 FAS 2,110,130 1,796,589 85,16% 3,380,842 2,896,533 Information Technology 15,085,220 10,037,664 66,55% 13,327,198 10,230,739 11,232,739 10,2	GENERAL FUND						
County Administrator 4, 124,629 3,150,756 76,39% 2,958,129 2,014,943 General Operating Expense 25,446,181 12,787,114 50,25% 26,937,995 14,479,746 Corporate Capital Improvements 515,046 459,950 95,32% 3,580,804 1,645,903 FAS 2,110,300 1,786,889 81,10% 3,380,804 2,2686,583 Information Technology 15,098,220 10,037,664 66,50% 13,927,189 10,290,791 Human Resources 2,149,261 19,77,870 89,70% 10,045,799 1,625,496 Construction and Facilities 10,050,3078 7,345,777 69,84% 10,628,244 7,736,894 Treasurer 1,387,64 10,403,773 75,024 1,476,380 10,100,100 10							
General Operating Expense   25,446,181   12,787,114   50,25%   26,937,995   14,479,746   Corporate Capital Improvements   515,046   490,950   95,32%   3,580,804   1,645,903   FAS   2,110,130   1,796,889   85,16%   3,380,842   2,696,583   Information Technology   15,095,220   10,037,684   66,50%   13,927,189   10,290,791   Human Resources   2,149,261   1,927,870   89,70%   2,004,579   1,625,496   Construction and Facilities   10,503,078   7,345,777   69,94%   10,628,244   7,736,984   Treasurer   1,387,025   1,400,521   75,02%   1,478,993   1,105,819   Recorder of Deeds   368,444   267,753   72,67%   397,006   321,830   County Clerk   4,788,228   3,985,798   75,02%   4,271,986   3,462,255   County Clerk   4,788,228   3,985,798   75,325   77,785   4,271,986   3,462,255   County Clerk   4,788,228   3,985,798   79,385   79							76.83%
Corporate Capital Improvements   515,046   490,950   95,32%   3,580,804   1,645,903   FAS   2,110,130   1,796,889   85,16%   3,380,842   2,696,883   Information Technology   15,095,220   10,037,664   66,50%   13,927,189   10,290,791   Intuman Resources   2,149,261   1,927,870   89,70%   2,004,579   1,625,496   Construction and Facilities   10,503,078   7,345,777   69,94%   10,628,244   7,736,984   Treasurer   1,387,025   1,040,521   75,02%   1,478,393   1,105,819   Recorder of Deads   388,444   267,753   72,67%   397,006   321,630   County Clerk   4,768,228   3,985,779   83,590%   4,271,986   3,462,255   Chief County Assessment Officer   3,162,834   2,506,057   79,23%   2,978,899   2,279,778   Chief County Assessment Officer   3,162,834   2,506,057   79,23%   2,978,899   2,279,778   Fabrical County Clerk   4,768,228   3,985,739   83,590%   4,271,986   3,462,255   Chief County Assessment Officer   3,462,166   2,877,185   84,57%   3,431,579   2,517,814   43,431,579   2,518,531,531,531,531,531,531,531,531,531,531							68.129
FAS 2.110.130 1.766.989 85.16% 3.380.842 2.696.583 Information Technology 15.095.220 10.037.684 66.50% 13.927.189 10.290.791 Human Resources 2.149.261 1.927.870 88.70% 2.004.579 1.625.496 Construction and Facilities 10.503.078 7.345.777 69.94% 10.628.244 7.736.984 Treasurer 13.87.025 1.040.521 75.02% 14.78.393 1.105.819 Recorder of Deads 38.84.44 267.753 72.67% 397.006 321.830 County Clerk 4.768.228 3.985.739 83.59% 4.271.986 3.462.256 County Clerk 4.768.228 3.985.739 83.59% 4.271.986 3.462.256 County Clerk 5.86.284 2.506.057 79.23% 2.978.899 2.279.778 Regional Office of Education 785.281 489.635 62.35% 727.615 507.370 Planning & Development 3.402.166 2.877.186 84.57% 34.315.79 2.517.814 Sheriff 78.843.144 53.461.261 67.81% 72.444.150 51.901.915 Clerk of the Circuit Court 9.586.691 80.619.17 84.09% 8.773.139 6.739.135 Circuit Courts 9.586.691 80.619.17 84.09% 8.773.139 6.739.135 Circuit Courts 17.7612.469 12.700.189 72.11% 16.533.981 11.349.615 States Attorney 21.233.748 13.681.335 64.43% 10.941.292 12.491.647 County Coroner 1.977.828 1.530.921 77.40% 1.839.665 1.416.343 Public Defender 6.062.328 4.736.915 78.14% 5.6881.42 4.264.507 Merit Commission 53.295 19.627 36.83% 34.763 17.097 TOTAL GENERAL FUND 211.346.038 144.570.699 88.40% 209.933.059 140.397.825 CHERRAL FUND 213.346.038 3.986.455 42.50% 9.435.658 3.756.655 1.506.653 1.506.6							53.75% 45.96%
Information Technology							45.96% 79.76%
Human Resources							73.899
Construction and Facilities         10,503,076         7,345,777         69,94%         10,628,244         7,756,984           Treasurer         1,387,025         1,040,521         75,02%         1,476,333         1,105,819           Recorder of Deeds         368,444         267,753         72,67%         397,006         321,630           County Clerk         4,768,228         3,985,739         83,59%         4,271,986         3,462,255           Chief County Assessment Officer         3,162,834         2,506,057         79,23%         2,978,899         2,279,778           Regional Office of Education         785,281         489,635         62,55%         727,615         507,370           Planning & Development         3,402,166         2,877,185         84,57%         3,431,579         2,517,814           Shefff         78,843,144         53,461,261         67,81%         72,484,150         51,901,915           Clerk of the Circuit Court         9,586,691         8,061,917         84,09%         8,773,139         6,739,135           Circuit Courts         17,612,469         12,700,158         72,11%         16,533,981         11,496,615           Slates Altoney         21,233,748         13,681,335         64,43%         19,441,292         12,491,							81.09%
Teasurer							72.80%
Recorder of Deeds							74.80%
County (Derk Chief County Assessment Officer         4,786,228 3,162,834         3,965,739 2,006,607         83,59% 727,615         3,462,255 507,370           Regional Office of Education         785,281         489,635         62,35%         727,615         507,370           Planning & Development         3,402,166         2,877,185         84,57%         3,431,579         2,517,814           Sheriff         78,843,144         53,461,261         67,81%         72,484,150         51,901,915           Clerk of the Circuit Court         9,586,691         8,061,917         84,09%         8,773,139         6,739,195           Circuit Courts         17,612,469         12,700,158         72,11%         16,533,981         11,349,615           States Attorney         21,233,748         13,681,335         64,43%         16,941,292         12,491,647           County Coroner         1,977,828         1,530,021         77,40%         1,839,665         1,416,333           Public Defender         6,062,328         1,590,27         36,83%         3,763         17,097           TOTAL GENERAL FUND         21,346,038         144,570,699         68,40%         20,993,069         140,397,625           OTHER PROPERTY TAX OPERATING FUNDS         13,154,123         9,951,776         75,66%							81.019
Chief County Assessment Officer   3,162,834   2,506,057   79,23%   2,978,899   2,277,778   Regional Office of Education   785,281   499,835   22,35%   727,615   507,370   Planning & Development   3,402,166   2,877,185   84,57%   3,431,579   2,517,814   Sheriff   78,843,144   53,461,281   67,81%   72,484,150   51,901,915   Olicit Court   9,586,891   8,061,917   74,09%   8,773,139   6,739,135   Olicit Court   17,161,4499   12,700,158   72,11%   16,533,881   11,349,615   States Altomey   21,233,748   13,681,335   64,43%   16,941,292   12,491,647   Ounty Coroner   1,977,828   1,530,921   77,40%   1,839,665   1,416,343   Public Definedre   6,062,328   4,786,915   78,14%   5,688,142   4,264,507   Merit Commission   53,295   19,627   36,83%   34,763   17,097   TOTAL GENERAL FUND   211,346,938   144,570,699   88,40%   200,993,059   140,397,825   OTHER PROPERTY TAX OPERATING FUNDS    FICA   13,154,123   9,951,776   75,66%   12,332,818   8,824,443   IMFF   15,687,782   12,194,372   77,73%   18,266,043   12,769,426   Liability Insurance   8,921,499   8,435,421   49,45%   5,790,888   5,506,83   Veterans Assistance Commission   930,720   724,679   77,86%   699,135   531,827   Stormwater Management   9,428,658   3,984,552   42,30%   9,434,585   3,753,021   Division of Transportation   23,321,497   17,655,800   75,71%   21,557,136   15,803,053   Tuberculosis Clinic   184,813   584,659   77,75%   77,005   66,584,520   Tuberculosis Clinic   144,813   584,659   77,75%   77,2002   467,192   77,401   Total Operating Funds   397,104,497   275,323,043   69,33%   374,801,529   260,525,536   Olivision of Transportation   155,817,99   70,881,553,444   70,39%   173,808,479   120,127,711   Total Operating Funds   397,104,497   275,323,043   69,33%   374,801,529   260,525,536   Total Operating Funds   397,104,497   275,323,043   69,33%   374,801,529   260,525,536   Total Operating Funds   45,162,102   15,146,814   33,55%   45,595,726   11,694,618   Total Operating Funds   45,162,102   15,146,814   33,55%   45,595,726   11,694,618   Tota							81.05%
Regional Office of Education         785,281         489,635         62,35%         727,615         507,370           Planning & Development         3,402,166         2,877,185         84,57%         3,431,579         2,517,814           Sheriff         78,843,144         53,461,261         67,81%         72,484,150         51,901,915           Clerk of the Circuit Court         9,586,691         8,061,917         84,09%         8,773,139         6,739,135           Circuit Courts         17,612,469         12,700,158         72,11%         10,533,981         11,349,815           States Attorney         21,233,748         13,681,335         64,43%         10,941,292         12,491,647           County Coroner         1,977,828         1,530,921         77,40%         1,839,665         1,416,343           Public Defender         6,062,328         4,736,915         78,14%         5,688,142         4,264,507           Merit Commission         53,295         19,627         36,83%         34,763         17,097           TOTAL GENERAL FUND         211,346,038         144,570,699         68,40%         200,993,059         140,397,825           OTHER PROPERTY TAX OPERATING FUNDS           FICA         13,154,123         9,951,776 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>76.53%</td>							76.53%
Planning & Development   3,402,166   2,877,185   84,57%   3,431,579   2,517,814   55.961   78,843,144   53,461,261   67,81%   72,484,150   51.901,915   51.961,917   84,09%   8,773,139   6,739,135   61.001,000   1							69.73%
Sheriff   78,843,144   53,461,261   67.81%   72,484,150   51,901,915							73.37%
Circuit Courts         17,612,469         12,700,158         72,11%         16,533,981         11,349,615           States Attorney         21,233,748         13,681,335         64,43%         16,941,292         12,491,647           County Coroner         1,977,828         1,530,921         77,40%         1,839,665         1,416,343           Public Defender         6,062,328         4,736,915         78,14%         5,688,142         4,264,507           Merit Commission         53,295         19,627         36,83%         34,763         17,097           TOTAL GENERAL FUND         211,346,038         144,570,699         68,40%         200,993,059         140,397,825           OTHER PROPERTY TAX OPERATING FUNDS           FICA         13,154,123         9,951,776         75,66%         12,332,818         8,824,443           IMFR         15,687,782         12,194,372         77,73%         18,266,043         12,769,426           Liability Insurance         8,921,449         8,435,421         94,55%         5,790,888         5,506,853           Velerans Assistance Commission         930,720         724,679         77,86%         699,135         531,827           Stormwater Management         9,428,658         33,988,45							71.60%
States Attorney	Clerk of the Circuit Court	9,586,691	8,061,917	84.09%	8,773,139	6,739,135	76.82%
County Coroner   1,977,828   1,530,921   77,40%   1,839,665   1,416,343   Public Defender   6,062,328   4,736,915   78,14%   5,688,142   4,264,507   Merit Commission   53,295   19,627   38,83%   34,763   17,097   TOTAL GENERAL FUND   211,346,038   144,570,699   68,40%   200,993,059   140,397,825   TOTAL GENERAL FUND   S11,346,038   144,570,699   68,40%   200,993,059   140,397,825   S11,000,000   S11,000,000   S11,000,000   S11,000,000   S12,332,818   8,824,443   S11,000,000   S11,000,0	Circuit Courts	17,612,469	12,700,158	72.11%	16,533,981	11,349,615	68.64%
Public Defender	States Attorney	21,233,748	13,681,335	64.43%	16,941,292	12,491,647	73.73%
Merit Commission         53,295         19,627         36,83%         34,763         17,097           TOTAL GENERAL FUND         211,346,038         144,570,699         68.40%         200,993,059         140,397,825           OTHER PROPERTY TAX OPERATING FUNDS           FICA         13,154,123         9,951,776         75,66%         12,332,818         8,824,443           IMRF         15,687,782         12,194,372         77.73%         18,266,043         12,769,426           Liability Insurance         8,921,489         8,435,421         94,55%         5,790,888         5,506,853           Veterans Assistance Commission         930,720         724,679         77,86%         699,135         531,827           Stormwater Management         9,428,658         3,988,455         42,30%         9,434,585         3,753,021           Division of Transportation         23,321,497         17,655,800         75,71%         21,557,136         15,803,053           Hulse Detention Center         8,137,577         6,334,030         77,84%         7,648,169         5,887,377           Winchester House         105,361,799         70,883,153         67,28%         97,307,695         66,584,520           Tuberculosis Clinic         814,813         <	County Coroner	1,977,828	1,530,921	77.40%	1,839,665	1,416,343	76.99%
TOTAL GENERAL FUND   211,346,038   144,570,699   68.40%   200,993,059   140,397,825	Public Defender	6,062,328	4,736,915	78.14%	5,688,142	4,264,507	74.97%
OTHER PROPERTY TAX OPERATING FUNDS           FICA         13,154,123         9,951,776         75,66%         12,332,818         8,824,443           IMRF         15,687,782         12,194,372         77,73%         18,266,043         12,769,426           Liability Insurance         8,921,489         8,435,421         94,55%         5,790,888         5,506,853           Veterans Assistance Commission         930,720         724,679         77.86%         699,135         531,827           Stormwater Management         9,428,658         3,988,455         42,30%         9,434,585         3,753,021           Division of Transportation         23,321,497         17,655,800         75,71%         21,557,136         15,803,053           Hulse Detention Center         8,137,577         6,334,030         77.84%         7,648,169         5,887,377           Winchester House         -							49.18%
FICA 13,154,123 9,951,776 75.66% 12,332,818 8,824,443 IMRF 15,687,782 12,194,372 77.73% 18,266,043 12,769,426 Liability Insurance 8,921,489 8,435,421 94,55% 5,790,888 5,506,853 Veterans Assistance Commission 930,720 724,679 77.86% 699,135 531,827 Stormwater Management 9,428,658 3,988,455 42,30% 9,434,585 3,753,021 Division of Transportation 23,321,497 17,655,800 75,71% 21,557,136 15,803,053 Hulse Detention Center 8,137,577 6,334,030 77.84% 7,648,169 5,887,377 Winchester House n/m	TOTAL GENERAL FUND	211,346,038	144,570,699	68.40%	200,993,059	140,397,825	69.85%
IMRF	OTHER PROPERTY TAX OPERATING FUNDS						
Liability Insurance         8,921,489         8,435,421         94.55%         5,790,888         5,506,853           Veterans Assistance Commission         930,720         724,679         77.86%         699,135         531,827           Stormwater Management         9,428,658         3,988,455         42.30%         9,434,585         3,753,021           Division of Transportation         23,321,497         17,655,800         75,71%         21,557,136         15,803,053           Hulse Detention Center         8,137,577         6,334,030         77.84%         7,648,169         5,887,377           Winchester House         -         -         n/m         -         -         -           Health Department         105,361,799         70,883,153         67,28%         97,307,695         66,584,520           Tuberculosis Clinic         814,813         584,659         71,75%         772,002         467,192           Total Other Property Tax Op Funds         185,758,458         130,752,344         70.39%         173,808,470         120,127,711           Total Operating Funds         397,104,497         275,323,043         69.33%         374,801,529         260,525,536           PROPERTY TAX CAPITAL FUNDS    Long Term Capital  English State State State State S	FICA	13,154,123	9,951,776	75.66%	12,332,818	8,824,443	71.55%
Veterans Assistance Commission         930,720         724,679         77.86%         699,135         531,827           Stormwater Management         9,428,658         3,988,455         42.30%         9,434,585         3,753,021           Division of Transportation         23,321,497         17,655,800         75.71%         21,557,136         15,803,053           Hulse Detention Center         8,137,577         6,334,030         77.84%         7,648,169         5,887,377           Winchester House         -         n/m         -	IMRF	15,687,782	12,194,372	77.73%	18,266,043	12,769,426	69.91%
Stormwater Management   9,428,658   3,988,455   42.30%   9,434,585   3,753,021	Liability Insurance	8,921,489	8,435,421	94.55%	5,790,888	5,506,853	95.10%
Division of Transportation         23,321,497         17,655,800         75,71%         21,557,136         15,803,053           Hulse Detention Center         8,137,577         6,334,030         77.84%         7,648,169         5,887,377           Winchester House         -         -         -         -         -           Health Department         105,361,799         70,883,153         67,28%         97,307,695         66,584,520           Tuberculosis Clinic         814,813         584,659         71,75%         772,002         467,192           Total - Other Property Tax Op Funds         185,758,458         130,752,344         70.39%         173,808,470         120,127,711           Total Operating Funds         397,104,497         275,323,043         69.33%         374,801,529         260,525,536           PROPERTY TAX CAPITAL FUNDS           Long Term Capital         21,058,250         6,790,594         32.25%         21,822,568         5,011,153           Bridge Tax         8,004,697         2,458,855         30.72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,897,366         36.65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS         45,152,102							76.07%
Hulse Detention Center 8,137,577 6,334,030 77.84% 7,648,169 5,887,377 Winchester House							39.78%
Winchester House         -         n/m         -           Health Department         105,361,799         70,883,153         67.28%         97,307,695         66,584,520           Tuberculosis Clinic         814,813         584,659         71.75%         772,002         467,192           Total - Other Property Tax Op Funds         185,758,458         130,752,344         70.39%         173,808,470         120,127,711           Total Operating Funds         397,104,497         275,323,043         69.33%         374,801,529         260,525,536           PROPERTY TAX CAPITAL FUNDS           Long Term Capital         21,058,250         6,790,594         32.25%         21,822,568         5,011,153           Bridge Tax         8,004,697         2,458,855         30.72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,887,366         36,65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS							73.31%
Health Department		8,137,577	6,334,030		7,648,169	5,887,377	76.98%
Tuberculosis Clinic 814,813 584,659 71.75% 772,002 467,192 Total - Other Property Tax Op Funds 185,758,458 130,752,344 70.39% 173,808,470 120,127,711  Total Operating Funds 397,104,497 275,323,043 69.33% 374,801,529 260,525,536  PROPERTY TAX CAPITAL FUNDS  Long Term Capital 21,058,250 6,790,594 32.25% 21,822,568 5,011,153 Bridge Tax 8,004,697 2,458,855 30.72% 7,097,579 1,956,217 Matching Tax 16,089,155 5,897,366 36.65% 16,675,579 4,727,249 TOTAL PROPERTY TAX CAPITAL FUNDS 45,152,102 15,146,814 33.55% 45,595,726 11,694,618		-	-		-	-	n/n
Total - Other Property Tax Op Funds  185,758,458  130,752,344  70.39%  173,808,470  120,127,711  Total Operating Funds  397,104,497  275,323,043  69.33%  374,801,529  260,525,536  PROPERTY TAX CAPITAL FUNDS  Long Term Capital  21,058,250  6,790,594  32.25%  21,822,568  5,011,153  Bridge Tax  8,004,697  2,458,855  30.72%  7,097,579  1,956,217  Matching Tax  16,089,155  5,897,366  36,65%  16,675,579  4,727,249  TOTAL PROPERTY TAX CAPITAL FUNDS							68.439
PROPERTY TAX CAPITAL FUNDS         21,058,250         6,790,594         32,25%         21,822,568         5,011,153           Bridge Tax         8,004,697         2,458,855         30,72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,897,366         36,65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS         45,152,102         15,146,814         33.55%         45,595,726         11,694,618							60.529
PROPERTY TAX CAPITAL FUNDS  Long Term Capital 21,058,250 6,790,594 32.25% 21,822,568 5,011,153 Bridge Tax 8,004,697 2,458,855 30.72% 7,097,579 1,956,217 Matching Tax 16,089,155 5,897,366 36,65% 16,675,579 4,727,249 TOTAL PROPERTY TAX CAPITAL FUNDS 45,152,102 15,146,814 33.55% 45,595,726 11,694,618	Total - Other Property Tax Op Funds	185,758,458	130,752,344	70.39%	173,808,470	120,127,711	69.11%
Long Term Capital         21,058,250         6,790,594         32.25%         21,822,568         5,011,153           Bridge Tax         8,004,697         2,458,855         30,72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,897,366         36.65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS         45,152,102         15,146,814         33.55%         45,595,726         11,694,618	Total Operating Funds	397,104,497	275,323,043	69.33%	374,801,529	260,525,536	69.51%
Bridge Tax         8,004,697         2,458,855         30.72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,897,366         36.65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS         45,152,102         15,146,814         33.55%         45,595,726         11,694,618	PROPERTY TAX CAPITAL FUNDS						
Bridge Tax         8,004,697         2,458,855         30.72%         7,097,579         1,956,217           Matching Tax         16,089,155         5,897,366         36.65%         16,675,579         4,727,249           TOTAL PROPERTY TAX CAPITAL FUNDS         45,152,102         15,146,814         33.55%         45,595,726         11,694,618	Long Term Capital	21,058,250	6,790,594	32.25%	21,822,568	5,011,153	22.96%
TOTAL PROPERTY TAX CAPITAL FUNDS 45,152,102 15,146,814 33.55% 45,595,726 11,694,618		8,004,697	2,458,855	30.72%	7,097,579	1,956,217	27.56%
				36.65%			28.35%
TOTAL PROPERTY TAX 442,256,599 290,469,857 65.68% 420,397,255 272,220,154	TOTAL PROPERTY TAX CAPITAL FUNDS	45,152,102	15,146,814	33.55%	45,595,726	11,694,618	25.65%
	TOTAL PROPERTY TAX	442,256,599	290,469,857	65.68%	420,397,255	272,220,154	64.75%

# Expense Summary Lake County Current Period:Sep-22

	FY22 Y-T-D Budgeted	FY22 Y-T-D	FY22 % of Budgeted	FY21 Y-T-D Budgeted	FY21 Y-T-D	FY21 % of Budgeted
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
SPECIAL REVENUE						
Non-Federal Special Revenue Funds						
Law Library	426,270	298,145	69.94%	404,337	265,401	65.64%
Children's Waiting Room Fund	180,789	143,410	79.32%	181,358	123,304	67.99%
Court Automation	2,348,965	823,472	35.06%	1,679,801	1,038,626	61.83%
Court Document Storage	2,044,403	688,224	33.66%	1,482,245	800,286	53.99%
Probation Services Fee	1,739,112	430,220	24.74%	2,759,485	403,226	14.61%
Vital Records Automation	79,362	65,608	82.67%	73,046	58,959	80.72%
GIS Automation Fee	2,077,187	-	0.00%	1,955,500	-	0.00%
Tax Sale Automation Fees	192,185	172,510	89.76%	223,545	174,999	78.28%
Recorder Automation	1,669,795	1,313,744	78.68%	1,536,722	1,096,361	71.34%
Solid Waste Management Tax	200,000	196,439	98.22%	200,000	169,191	84.60%
Coroner Fees	196,832	170,395	86.57%	191,332	184,528	96.44%
Electronic Citation Fund	1,115,414	188,995	16.94%	450,000	66,583	14.80%
Neutral Site Custody Exchange Fee	175,000	-	0.00%	175,000	83,280	47.59%
Transportation Hire Back	64,657	9,657	14.94%	55,000	-	0.00%
HUD Grants	26,473,661	6,712,935	25.36%	20,027,080	4,327,527	21.61%
Workforce Development	7,486,738	5,337,895	71.30%	8,481,983	5,807,015	68.46%
Video Gaming	1,240,518	345,602	27.86%	1,547,576	364,784	23.57%
Total Non-Federal Special Revenue Funds	47,710,889	16,897,250	35.42%	41,424,009	14,964,071	36.12%
Federal Special Revenue Funds						
CARES Act Fund	-	-	n/m	13,800,718	12,904,469	93.51%
ARPA Fund	89,748,446	5,133,936	5.72%	1,200,000	18,857	1.57%
ERA Fund	2,124,060	1,503,532	70.79%	20,646,763	13,681,712	66.27%
ERA 2 Fund	14,303,382	10,635,099	74.35%	-	-	n/m
Total Federal Special Revenue Funds	106,175,889	17,272,567	16.27%	35,647,481	26,605,037	74.63%
TOTAL SPECIAL REVENUE	153,886,777	34,169,817	22.20%	77,071,490	41,569,108	53.94%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	_	_	n/m	_	_	n/m
1/4% Sales Tax	122,669,635	20,069,187	16.36%	127,438,617	31,262,902	24.53%
Motor Fuel Tax	54,336,519	7,988,365	14.70%	42,982,970	9,709,991	22.59%
TOTAL CAPITAL PROJECTS	177,006,154	28,057,552	15.85%	170,421,588	40,972,893	24.04%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,295,906	38,825,066	77.19%	47,564,900	37,670,003	79.20%
ENTERPRISE FUND						
PUBLIC WORKS	58,710,023	34,383,066	58.56%	64,535,847	33,981,725	52.66%
GRAND TOTAL - ALL FUNDS	882,155,459	425,905,358	48.28%	779,991,079	426,413,883	54.67%

## LAKE COUNTY SELECTED ECONOMIC INDICATORS

# Year to Date - as of September 30,2022

Selected Property Tax Fund Revenues	As of	FY22 Budget	<u>Expected</u>	<u>Actual</u>	% Change	
Sales Taxes Total	Jun-22	32,301,592	18,230,712	22,057,677	21.0%	
1/4% Sales Tax: SEASONALLY ADJUSTED	Jun-22	28,051,592	15,861,049	19,175,027	20.9%	
1% Sales Tax: SEASONALLY ADJUSTED	Jun-22	4,250,000	2,369,663	2,882,650	21.6%	
Income Tax SEASONALLY ADJUSTED	Aug-22	9,500,000	7,357,991	10,532,152	43.1%	
Personal Property Repl Tax SEASONALLY ADJUSTED	Jun-22	4,750,000	4,553,713	11,718,394	157.3%	
Use Tax SEASONALLY ADJUSTED	Jun-22	3,500,000	1,989,402	1,922,749	-3.4%	
Building Permits	Sep-22	1,300,000	1,078,053	1,126,471	4.5%	
Interest Income (101-220)	Sep-22	3,272,045	2,248,697	1,080,514	-51.9%	
Recorder Fees	Sep-22	3,567,070	3,116,531	5,853,835	87.8%	
Total Selected Property Tax Fund Revenues		58,190,707	38,575,099	54,291,792	40.7%	
Selected Non Property Tax Fund Revenues			Expected	<u>Actual</u>		
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Jun-22	34,913,743	19,768,067	22,628,093	14.5%	
Motor Fuel Tax SEASONALLY ADJUSTED	May-22	16,188,755	6,818,272	7,162,242	5.0%	
Other Expenses	•	Expected Actual				
Salaries Over (+) Under (-) Budget (Funds 101-220)	Sep-22	181,001,059	151,223,042	132,959,496	-12.1%	
Overtime (Funds 101-220)	Sep-22	4,574,664	3,583,196	6,470,647	80.6%	
Utility Costs (Funds 101-220)	Sep-22	3,253,355	2,407,722	1,983,530	-17.6%	
Motor Fuel Costs	Sep-22	1,802,204	1,308,131	1,820,509	39.2%	
<u>Other</u>			Prior Year	Current Month		
Gasoline (Average Price Per Gallon)	Sep-22		2.646	3.367	27.2%	
Labor and Employment						
Unemployment Rate			<u>Prior Year</u>	Current Month		
Lake County	Aug-22		5.1%	4.1%	-19.6%	
Illinois	Aug-22		6.1%	4.8%	-21.3%	
Labor Force Data - NOT seasonally adjusted				1		
Lake County Estimates	Aug-22		363,398	379,829	4.5%	
Illinois Estimates	Aug-22		6,239,394	6,483,598	3.9%	
Economic Data			Prior Year	Current Month		
Consumer Price Index - CPI-U	Son 22		' <u>-</u>		0.00/	
	Sep-22		274.310	296.808	8.2%	
Interest Rate - Effective Federal Funds Rate	Sep-22		0.08%	2.56%	3100.0%	
Dow Jones Industrial Average	Sep-22		33,843.92	28,725.51	-15.1%	

## LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2022 MONTHLY

Selected Property Tax Fund Revenues	As of	<u>Expected</u>	<u>Actual</u>	<u>% Change</u>
Sales Taxes Total	Jun-22	2,800,756	3,693,822	31.9%
1/4% Sales Tax: SEASONALLY ADJUSTED	Jun-22	2,405,081	3,192,463	32.7%
1% Sales Tax: SEASONALLY ADJUSTED	Jun-22	395,675	501,359	26.7%
Income Tax SEASONALLY ADJUSTED	Aug-22	582,184	728,179	25.1%
Personal Property Repl Tax ADJUSTED	Jun-22	916,797	2,452,822	167.5%
Use Tax SEASONALLY ADJUSTED	Jun-22	287,907	290,756	1.0%
Building Permits	Sep-22	150,999	164,710	9.1%
Interest Income (101-220)	Sep-22	279,110	2,103	-99.2%
Recorder Fees	Sep-22	413,301	251,785	-39.1%
Total Selected Property Tax Fund Revenues		5,431,054	7,584,177	39.6%
Selected Non Property Tax Fund Revenues		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Jun-22	2,986,969	3,684,210	23.3%
Motor Fuel Tax SEASONALLY ADJUSTED	May 22	1,038,894	1,186,392	14.2%
Motor Fuel Tax SEASONALLY ADJUSTED  Other Expenses	May-22	Expected	Actual	14.270
	Sep-22			-5.6%
Salaries Over (+) Under (-) Budget (Funds 101-220)	Зер-22	19,911,985	18,800,526	-5.070
Overtime (Funds 101-220)	Sep-22	573,518	1,167,230	103.5%
Utility Costs (Funds 101-220)	Sep-22	314,042	253,052	-19.4%
Motor Fuel Costs	Sep-22	110,436	186,684	69.0%
<u>Other</u>		Prior Month	Current month	
Gasoline (Average Price Per Gallon)	Sep-22	3.546	3.367	-5.0%
Labor and Employment				
Unemployment Rate		Prior Month	Current month	
Lake County	Aug-22	4.0%	4.1%	2.5%
Illinois	Aug-22	4.8%	4.8%	0.0%
Labor Force Data - NOT seasonally adjusted				
Lake County Estimates	Aug-22	386,846	379,829	-1.8%
Illinois Estimates	Aug-22	6,516,439	6,483,598	-0.5%
Economic Data		Prior Month	Current month	
Consumer Price Index - CPI-U	Sep-22	296.171	296.808	0.2%
Interest Rate - Effective Federal Funds Rate	Sep-22	2.33%	2.56%	9.9%
Dow Jones Industrial Average	Sep-22	31,510.43	28,725.51	-8.8%

# LAKE COUNTY IL OVERVIEW

## 9/1/22 - 9/30/22



\$613,814

vs. Last Month

(2.6%)

Transactions

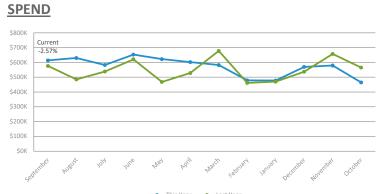
1,342

Fiscal Spend

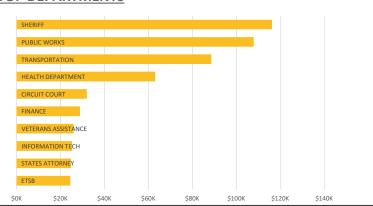
\$5,811,836

12 Month Spend

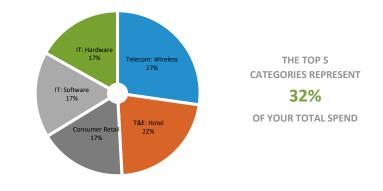
\$6,855,701



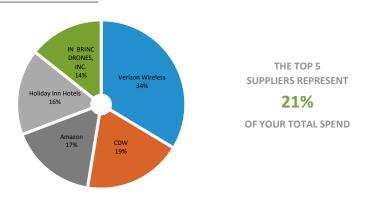
### **TOP DEPARTMENTS**



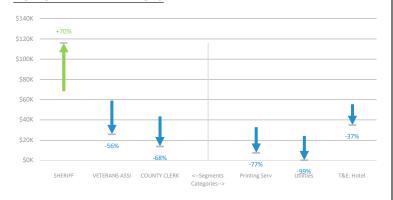
### **TOP CATEGORIES**



### **TOP SUPPLIERS**



### **TOP SPEND VARIANCES**



### **CONTACT**

This is your monthly summary of procurement card expenses. If you have any questions, please contact Patrice Sutton at psutton@lakecountyil.gov.