

**Revenue Summary**  
**Lake County**  
**Current Period: Feb-19**

Date: 26-APR-2019

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY19 ACT to FY18 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
<b>SUMMARY - ALL FUNDS</b>								
Property Tax Funds								
General Fund	193,932,920	12,991,818	6.70%	2,283,640	21.33%	10,708,178	5.48%	195,570,644
Other Property Tax Operating Funds	137,290,186	16,491,282	12.01%	(668,808)	-3.90%	17,160,090	12.35%	138,910,384
Capital Project Funds	12,233,500	547,983	4.48%	261,231	91.10%	286,752	2.34%	12,233,505
Sub Total	<u>343,456,606</u>	<u>30,031,082</u>	<u>8.74%</u>	<u>1,876,062</u>	<u>6.66%</u>	<u>28,155,020</u>	<u>8.12%</u>	<u>346,714,533</u>
Special Revenue Funds	20,229,035	3,683,304	18.21%	102,386	2.86%	3,580,918	19.55%	18,320,346
Capital Project Funds	52,556,470	1,977,610	3.76%	(832,972)	-29.64%	2,810,582	6.09%	46,151,143
Internal Service Funds	46,429,528	10,788,210	23.24%	441,257	4.26%	10,346,953	22.89%	45,204,401
Public Works	47,211,854	12,427,173	26.32%	750,034	6.42%	11,677,139	26.69%	43,756,620
GRAND TOTAL - ALL FUNDS	<u>509,883,492</u>	<u>58,907,379</u>	<u>11.55%</u>	<u>2,336,767</u>	<u>4.13%</u>	<u>56,570,612</u>	<u>11.31%</u>	<u>500,147,043</u>
<b>PROPERTY TAX FUNDS</b>								
General Fund	193,932,920	12,991,818	6.70%	2,283,640	21.33%	10,708,178	5.48%	195,570,644
Other Property Tax Operating Funds								
FICA	11,011,000	6,590	0.06%	6,102	1250.41%	488	0.00%	10,004,836
IMRF	14,525,450	2,893	0.02%	2,893	0.00%	0	0.00%	18,065,961
Liability Insurance	5,682,143	41,074	0.72%	22,608	122.43%	18,466	0.31%	5,895,251
Veterans Assistance Commission	539,091	9,910	1.84%	843	9.30%	9,067	3.18%	284,989
Stormwater Management	2,613,373	127,073	4.86%	(156,590)	-55.20%	283,663	9.07%	3,127,972
Division of Transportation	19,942,430	618,617	3.10%	(195,192)	-23.98%	813,809	4.08%	19,969,575
Hulse Detention Center	5,713,796	-634,707	-11.11%	665,808	-51.20%	-1,300,515	-21.91%	5,936,128
Winchester House	1,836,000	0	0.00%	(15,057)	-100.00%	15,057	0.88%	1,705,615
Health Department	75,005,826	16,297,177	21.73%	(992,892)	-5.74%	17,290,069	23.53%	73,481,249
Tuberculosis Clinic	421,077	22,655	5.38%	(7,332)	-24.45%	29,987	6.83%	438,808
Total - Other Property Tax Op Funds	<u>137,290,186</u>	<u>16,491,282</u>	<u>12.01%</u>	<u>(668,808)</u>	<u>-3.90%</u>	<u>17,160,090</u>	<u>12.35%</u>	<u>138,910,384</u>
Total Operating Funds	<u>331,223,106</u>	<u>29,483,100</u>	<u>8.90%</u>	<u>1,614,832</u>	<u>5.79%</u>	<u>27,868,268</u>	<u>8.33%</u>	<u>334,481,028</u>
<b>PROPERTY TAX CAPITAL FUNDS</b>								
Bridge Tax	3,948,200	8,827	0.22%	(277,018)	-96.91%	285,845	7.27%	3,930,964
Matching Tax	8,285,300	539,156	6.51%	538,249	59343.88%	907	0.01%	8,302,541
Sub Total - Capital	<u>12,233,500</u>	<u>547,983</u>	<u>4.48%</u>	<u>261,231</u>	<u>91.10%</u>	<u>286,752</u>	<u>2.34%</u>	<u>12,233,505</u>
TOTAL PROPERTY TAX	<u>343,456,606</u>	<u>30,031,082</u>	<u>8.74%</u>	<u>1,876,062</u>	<u>6.66%</u>	<u>28,155,020</u>	<u>8.12%</u>	<u>346,714,533</u>

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	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY19 ACT to FY18 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
<b>SPECIAL REVENUE</b>								
Law Library	435,800	72,330	16.60%	(3,620)	-4.77%	75,950	17.84%	425,800
Children's Waiting Room Fund	185,500	30,322	16.35%	(1,302)	-4.12%	31,624	17.52%	180,500
Court Automation	1,001,000	225,895	22.57%	10,662	4.95%	215,233	21.39%	1,006,000
Court Document Storage	1,037,000	224,312	21.63%	25,271	12.70%	199,041	42.62%	467,000
Probation Services Fee	1,727,619	241,088	13.95%	(43,360)	-15.24%	284,448	15.50%	1,835,119
Vital Records Automation	73,400	15,192	20.70%	177	1.18%	15,015	20.46%	73,400
GIS Automation Fee	2,072,000	358,047	17.28%	(32,472)	-8.32%	390,519	17.73%	2,202,000
Tax Sale Automation Fees	90,770	98,701	108.74%	7,505	8.23%	91,196	100.47%	90,770
Recorder Automation	1,353,715	255,640	18.88%	(26,236)	-9.31%	281,876	18.91%	1,490,268
Solid Waste Management Tax	151,635	22,722	14.98%	22,345	5927.06%	377	0.19%	201,635
Coroner Fees	135,300	13,471	9.96%	4,390	48.34%	9,081	6.71%	135,300
Electronic Citation Fund	61,000	11,967	19.62%	1,032	9.44%	10,935	12.02%	91,000
Neutral Site Custody Exchange Fee	124,700	20,363	16.33%	(864)	-4.07%	21,227	16.98%	125,000
Transportation Hire Back	55,000	7,817	14.21%	3,809	95.03%	4,008	7.29%	55,000
HUD Grants	5,819,420	1,549,971	26.63%	1,370,795	765.06%	179,176	3.77%	4,756,647
Workforce Development	5,905,176	535,466	9.07%	(1,235,746)	-69.77%	1,771,212	34.16%	5,184,907
<b>TOTAL SPECIAL REVENUE</b>	<b>20,229,035</b>	<b>3,683,304</b>	<b>18.21%</b>	<b>102,386</b>	<b>2.86%</b>	<b>3,580,918</b>	<b>19.55%</b>	<b>18,320,346</b>
<b>CAPITAL PROJECT FUNDS</b>								
2010A Bond Road Construction Project	0	17,206	0	2,388	16.12%	14,818	0	0
2011A Tax Exempt GO	0	0	0	(69)	-100.00%	69	0	0
2013 Bond	0	0	0	(1,764)	-100.00%	1,764	0	0
2015 Bond	0	16,598	0	(196,169)	-92.20%	212,767	0	0
1/4% Sales Tax	41,799,316	271,467	0.65%	53,291	24.43%	218,176	0.61%	35,585,785
Motor Fuel Tax	10,757,154	1,672,339	15.55%	(690,650)	-29.23%	2,362,989	22.37%	10,565,358
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>52,556,470</b>	<b>1,977,610</b>	<b>3.76%</b>	<b>(832,972)</b>	<b>-29.64%</b>	<b>2,810,582</b>	<b>6.09%</b>	<b>46,151,143</b>
<b>INTERNAL SERVICE FUNDS</b>								
HEALTH-LIFE-DENTAL INSURANCE FUND	46,429,528	10,788,210	23.24%	441,257	4.26%	10,346,953	22.89%	45,204,401
<b>ENTERPRISE FUND</b>								
PUBLIC WORKS	47,211,854	12,427,173	26.32%	750,034	6.42%	11,677,139	26.69%	43,756,620
<b>GRAND TOTAL - ALL FUNDS</b>	<b>509,883,492</b>	<b>58,907,379</b>	<b>11.55%</b>	<b>2,336,767</b>	<b>4.13%</b>	<b>56,570,612</b>	<b>11.31%</b>	<b>500,147,043</b>

**Expenditure Summary  
Lake County  
Current Period: Feb-19**

Date: 26-APR-2019

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY19 ACT to FY18 ACT		Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
<b>SUMMARY - ALL FUNDS</b>								
Property Tax Funds								
General Fund	234,683,328	39,671,633	16.90%	(1,823,214)	-4.39%	41,494,847	17.45%	237,786,026
Other Property Tax Operating Funds	146,500,607	31,002,909	21.16%	(5,027,779)	-13.95%	36,030,688	24.12%	149,360,060
Capital Project Funds	12,233,500	1,371,159	11.21%	579,174	73.13%	791,985	6.47%	12,233,505
Sub Total	393,417,435	72,045,701	18.31%	(6,271,818)	-8.01%	78,317,519	19.61%	399,379,591
Special Revenue Funds	9,273,813	636,067	6.86%	(130,743)	-17.05%	766,810	8.51%	9,015,740
Capital Project Funds	52,556,470	4,789,680	9.11%	2,291,610	91.74%	2,498,070	5.41%	46,151,143
Internal Service Funds	46,663,528	10,751,688	23.04%	(410,068)	-3.67%	11,161,756	24.69%	45,204,401
Public Works	50,482,597	6,620,328	13.11%	(1,596,312)	-19.43%	8,216,640	16.38%	50,148,212
GRAND TOTAL - ALL FUNDS	552,393,843	94,843,464	17.17%	(6,117,330)	-6.06%	100,960,794	18.36%	549,899,087
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<b>GENERAL FUND</b>								
County Board	2,758,288	460,114	16.68%	(19,860)	-4.14%	479,974	18.52%	2,592,337
County Administrator	2,906,305	617,743	21.26%	(68,349)	-9.96%	686,092	24.93%	2,751,593
General Operating Expense	14,579,159	805,369	5.52%	(120,336)	-13.00%	925,705	4.35%	21,293,096
Corporate Capital Improvements	66,871,575	3,779,233	5.65%	2,293,817	154.42%	1,485,416	2.66%	55,832,335
FAS / Facilities	15,117,507	2,404,172	15.90%	(333,602)	-12.19%	2,737,774	20.49%	13,358,576
Information Technology	13,544,250	4,235,103	31.27%	725,691	20.68%	3,509,412	27.43%	12,794,138
Human Resources	2,061,742	410,699	19.92%	34,744	9.24%	375,955	20.28%	1,853,371
Treasurer	1,345,915	284,966	21.17%	(42,282)	-12.92%	327,248	24.79%	1,319,967
Recorder of Deeds	649,210	135,177	20.82%	(24,658)	-15.43%	159,835	22.45%	711,908
County Clerk	3,877,142	1,066,520	27.51%	(10,184)	-0.95%	1,076,704	25.65%	4,197,539
Chief County Assessment Officer	2,788,585	522,074	18.72%	(81,777)	-13.54%	603,851	24.06%	2,509,584
Regional Office of Education	778,321	155,472	19.98%	(27,505)	-15.03%	182,977	23.66%	773,320
Planning & Development	3,919,574	776,698	19.82%	(135,071)	-14.81%	911,769	23.79%	3,833,020
Sheriff	68,571,912	15,154,368	22.10%	(1,061,763)	-6.55%	16,216,131	24.05%	67,434,462
Clerk of the Circuit Court	8,552,255	2,040,236	23.86%	(156,844)	-7.14%	2,197,080	24.77%	8,868,212
Circuit Courts	15,233,762	3,479,684	22.84%	(387,343)	-10.02%	3,867,027	25.16%	15,368,952
States Attorney	15,550,511	3,438,359	22.11%	(521,308)	-13.17%	3,959,667	25.97%	15,245,571
County Coroner	1,668,573	367,343	22.02%	(4,280)	-1.15%	371,623	23.98%	1,549,683
Public Defender	5,632,689	1,241,479	22.04%	(158,625)	-11.33%	1,400,104	26.08%	5,367,727
Merit Commission	126,767	8,251	6.51%	(12,251)	-59.76%	20,502	15.69%	130,633
TOTAL GENERAL FUND	246,534,042	41,383,060	16.79%	(111,787)	-0.27%	41,494,847	17.45%	237,786,026
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<b>OTHER PROPERTY TAX OPERATING FUNDS</b>								
FICA	12,430,567	2,620,044	21.08%	(351,746)	-11.84%	2,971,790	24.47%	12,146,104
IMRF	14,638,771	3,485,853	23.81%	(1,163,582)	-25.03%	4,649,435	25.74%	18,065,961
Liability Insurance	6,511,823	2,086,275	32.04%	(100,250)	-4.58%	2,186,525	33.78%	6,472,342
Veterans Assistance Commission	521,030	111,451	21.39%	(1,511)	-1.34%	112,962	22.65%	498,678
Stormwater Management	4,073,468	576,633	14.16%	(108,600)	-15.85%	685,233	15.74%	4,354,830
Division of Transportation	20,818,956	4,388,525	21.08%	(667,762)	-13.21%	5,056,287	25.21%	20,057,998
Hulse Detention Center	7,546,692	1,385,123	18.35%	(221,123)	-13.77%	1,606,246	23.38%	6,871,211
Winchester House	1,836,000	200,000	10.89%	(338,700)	-62.87%	538,700	31.58%	1,705,615
Health Department	77,393,357	16,002,882	20.68%	(2,060,509)	-11.41%	18,063,391	23.02%	78,460,897
Tuberculosis Clinic	729,944	146,124	20.02%	(13,994)	-8.74%	160,118	22.04%	726,424
Total - Other Property Tax Op Funds	146,500,607	31,002,909	21.16%	(5,027,779)	-13.95%	36,030,688	24.12%	149,360,060
Total Operating Funds	393,034,649	72,385,969	18.42%	(5,139,565)	-6.63%	77,525,534	20.02%	387,146,086

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	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY19 ACT to FY18 ACT		Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
<b>PROPERTY TAX CAPITAL FUNDS</b>								
Bridge Tax	3,948,200	414,762	10.51%	42,520	11.42%	372,242	9.47%	3,930,964
Matching Tax	8,285,300	956,397	11.54%	536,654	127.85%	419,743	5.06%	8,302,541
Sub Total - Capital	12,233,500	1,371,159	11.21%	579,174	11.21%	791,985	6.47%	12,233,505
TOTAL PROPERTY TAX	405,268,149	73,757,128	18.20%	(4,560,391)	11.21%	78,317,519	19.61%	399,379,591
<b>SPECIAL REVENUE</b>								
Law Library	466,100	79,390	17.03%	7,553	10.51%	71,837	15.83%	453,843
Children's Waiting Room Fund	189,784	32,956	17.36%	(3,184)	-8.81%	36,140	19.41%	186,167
Court Automation	1,968,360	203,785	10.35%	(47,374)	-18.86%	251,159	14.90%	1,686,188
Court Document Storage	381,500	9,369	2.46%	(18,375)	-66.23%	27,744	8.29%	334,540
Probation Services Fee	2,529,700	95,202	3.76%	(24,394)	-20.40%	119,596	5.04%	2,374,785
Vital Records Automation	69,796	14,595	20.91%	(1,314)	-8.26%	15,909	24.27%	65,539
GIS Automation Fee	2,072,000	0	0.00%	-	0.00%	0	0.00%	2,202,000
Tax Sale Automation Fees	92,700	6,064	6.54%	6,064	0.00%	0	0.00%	92,700
Recorder Automation	1,353,872	194,707	14.38%	(33,271)	-14.59%	227,978	16.06%	1,419,977
Solid Waste Management Tax	150,000	0	0.00%	(16,448)	-100.00%	16,448	8.22%	200,000
TOTAL SPECIAL REVENUE	9,273,813	636,067	6.86%	(130,743)	-17.05%	766,810	8.51%	9,015,740
<b>CAPITAL PROJECT FUNDS</b>								
1/4% Sales Tax for Trans & Public Safety	41,799,316	1,785,762	4.27%	173,476	10.76%	1,612,286	4.53%	35,585,785
Motor Fuel Tax	10,757,154	3,003,918	27.92%	2,118,135	239.13%	885,783	8.38%	10,565,358
Total - Capital Projects	52,556,470	4,789,680	9.11%	2,291,610	91.74%	2,498,070	5.41%	46,151,143
<b>INTERNAL SERVICE FUNDS</b>								
HEALTH-LIFE-DENTAL INSURANCE FUND	46,663,528	10,751,688	23.04%	(410,068)	-3.67%	11,161,756	24.69%	45,204,401
Total - Internal Service Funds	46,663,528	10,751,688	23.04%	(410,068)	-3.67%	11,161,756	24.69%	45,204,401
<b>ENTERPRISE FUND</b>								
PUBLIC WORKS	50,482,597	6,620,328	13.11%	(1,596,312)	-19.43%	8,216,640	16.38%	50,148,212
GRAND TOTAL - ALL FUNDS	564,244,557	96,554,891	17.11%	(4,405,903)	-4.36%	100,960,794	18.36%	549,899,087