

MONTHLY REPORTS



March 22, 2022
Finance Department
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LAKE COUNTY MONTHLY FINANCIAL REPORTS

Summary: 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. Given that February is the third month of the fiscal year, the Economic Indicator report is not included. Many of the economically sensitive revenues lag several months.

Background:

Two reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 2/28/2022,
- a P-Card Summary Report for the February 2022 activity.

Analysis:

- The **Revenue & Expense Report** reflects activity through the end of February. However, much of the activity in the first three months of the year is accrued back to the prior year when the underlying activity occurred, in accordance with our financial policies.
- The **P-Card Summary Report** reflects the activity for February 2022. There were 1,199 transactions totaling \$479,412, which was .42% more than January 2022. The top three spend categories were Consumer Retail, Education, Development & Reference Materials, and Telecom. The suppliers with the highest spend were Verizon Wireless, CDW, and City of Waukegan.

Please contact me with any questions.

Attachments: (1) Revenue & Expense Budget vs. Actual Report, (2) P-Card Summary Report

Revenue Summary
 Lake County
 Current Period:Feb-22

Date:22-MAR-2022

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Budgeted Revenues	Prior Year Y-T-D Collections	Prior Year Percent Collected
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	197,021,993	21,475,525	10.90%	191,648,904	25,634,224	13.38%
Other Property Tax Operating Funds	155,789,552	16,079,773	10.32%	150,727,396	16,151,081	10.72%
Capital Project Funds	12,255,427	0	0.00%	12,325,138	301,880	2.45%
Sub Total	365,066,972	37,555,298	10.29%	354,701,438	42,087,185	11.87%
Special Revenue Funds	34,794,369	14,045,570	40.37%	40,928,379	39,642,565	96.86%
Capital Project Funds	62,390,545	4,811,357	7.71%	55,571,247	8,750,809	15.75%
Internal Service Funds	49,408,163	11,105,888	22.48%	47,564,900	12,091,275	25.42%
Public Works	53,690,054	9,401,491	17.51%	54,221,144	10,702,641	19.74%
GRAND TOTAL - ALL FUNDS	565,350,103	76,919,603	13.61%	552,987,109	113,274,475	20.48%

PROPERTY TAX FUNDS

General Fund	197,021,993	21,475,525	10.90%	191,648,904	25,634,224	13.38%
Other Property Tax Operating Funds						
FICA	11,011,000	0	0.00%	10,011,090	304,765	3.04%
IMRF	17,507,950	0	0.00%	18,507,950	374,279	2.02%
Liability Insurance	4,663,080	414,046	8.88%	873,410	-3,295	-0.38%
Veterans Assistance Commission	767,128	13,530	1.76%	559,628	28,778	5.14%
Stormwater Management	9,084,024	96,490	1.06%	13,380,148	229,595	1.72%
Division of Transportation	24,052,299	752,296	3.13%	24,192,926	1,386,994	5.73%
Hulse Detention Center	8,284,199	176,090	2.13%	8,741,349	-353,671	-4.05%
Winchester House	-1,735,593	0	0.00%	0	-1,559	n/m
Health Department	81,703,204	14,609,638	17.88%	73,831,241	14,163,168	19.18%
Tuberculosis Clinic	452,261	17,681	3.91%	629,654	22,028	3.50%
Total - Other Property Tax Op Funds	155,789,552	16,079,773	10.32%	150,727,396	16,151,081	10.72%
Total Operating Funds	352,811,545	37,555,298	10.64%	342,376,300	41,785,305	12.20%
Property Tax Capital Funds						
Long Term Capital	3,570,472	0	0.00%	0	5,000,000	n/m
Bridge Tax	3,917,604	0	0.00%	3,967,045	99,237	2.50%
Matching Tax	8,337,823	0	0.00%	8,358,093	202,643	2.42%
Sub Total - Capital	12,255,427	0	0.00%	12,325,138	301,880	2.45%
TOTAL PROPERTY TAX	365,066,972	37,555,298	10.29%	354,701,438	42,087,185	11.87%

SPECIAL REVENUE

Law Library	395,800	71,700	18.12%	395,800	94,160	23.79%
Children's Waiting Room Fund	180,500	29,234	16.20%	180,500	39,387	21.82%
Court Automation	1,050,151	131,885	12.56%	756,512	240,953	31.85%
Court Document Storage	1,070,276	139,985	13.08%	757,943	247,892	32.71%
Probation Services Fee	1,465,750	158,793	10.83%	1,445,000	300,045	20.76%
Vital Records Automation	62,689	16,688	26.62%	79,937	14,257	17.84%
GIS Automation Fee	2,079,187	630,156	30.31%	1,957,000	744,860	38.06%
Tax Sale Automation Fees	112,620	0	0.00%	104,802	-1,154	-1.10%
Recorder Automation	1,358,403	443,675	32.66%	1,278,715	522,712	40.88%
Solid Waste Management Tax	201,635	11,735	5.82%	201,635	53,547	26.56%
Coroner Fees	201,000	11,470	5.71%	250,300	7,233	2.89%
Electronic Citation Fund	266,698	31,131	11.67%	165,673	63,193	38.14%
Neutral Site Custody Exchange Fee	175,200	26,587	15.18%	175,200	35,886	20.48%
Transportation Hire Back	40,000	8,379	20.95%	31,200	29,589	94.84%
CARES Act Fund	0	0	n/m	0	13,897,141	n/m
ARPA Fund	0	1,149	n/m	0	0	n/m
ERA Fund	0	0	n/m	20,646,763	20,646,763	-100.00%
ERA 2 Fund	9,802,090	9,802,090	100.00%	0	0	n/m
HUD Grants	10,242,200	1,177,846	11.50%	4,860,464	467,775	9.62%
Workforce Development	5,460,361	1,132,090	20.73%	6,907,407	2,143,749	31.04%
Video Gaming	629,809	220,977	35.09%	733,528	94,577	-12.89%
TOTAL SPECIAL REVENUE	34,794,369	14,045,570	40.37%	40,928,379	39,642,565	96.86%

Revenue Summary
 Lake County
 Current Period:Feb-22

Date:22-MAR-2022

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Budgeted Revenues	Prior Year Y-T-D Collections	Prior Year Percent Collected
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	1	n/m	0	2	n/m
2013 Bond	0	0	n/m	0	0	n/m
2015 Bond	0	0	n/m	0	1,988	n/m
1/4% Sales Tax	37,219,777	2,106,432	5.66%	32,123,034	5,398,605	16.81%
Motor Fuel Tax	25,170,768	2,704,924	10.75%	23,448,213	3,350,215	14.29%
TOTAL CAPITAL PROJECT FUNDS	62,390,545	4,811,357	7.71%	55,571,247	8,750,809	15.75%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	49,408,163	11,105,888	22.48%	47,564,900	12,091,275	25.42%
ENTERPRISE FUND						
PUBLIC WORKS	53,690,054	9,401,491	17.51%	54,221,144	10,702,641	19.74%
GRAND TOTAL - ALL REVENUES	565,350,103	76,919,603	13.61%	552,987,109	113,274,475	20.48%

Expense Summary
 Lake County
 Current Period:Feb-22

Date:22-MAR-2022

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Budgeted Expenditures	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	195,496,501	34,776,512	17.79%	190,903,668	47,326,256	24.79%
Other Property Tax Operating Funds	162,119,210	38,583,189	23.80%	155,534,243	31,878,523	20.50%
Capital Project Funds	12,255,400	684,360	5.58%	12,255,427	658,582	5.37%
Sub Total	369,871,111	74,044,061	20.02%	358,693,338	79,863,362	22.27%
Special Revenue Funds	36,829,795	7,239,341	19.66%	50,545,603	8,890,620	17.59%
Capital Project Funds	62,402,677	1,982,878	3.18%	55,571,247	4,900,310	8.82%
Internal Service Funds	50,295,906	10,940,786	21.75%	47,564,900	9,391,327	19.74%
Public Works	53,215,551	8,474,110	15.92%	62,348,808	7,536,128	12.09%
GRAND TOTAL - ALL FUNDS	572,615,041	102,681,176	17.93%	574,723,896	110,581,747	19.24%

GENERAL FUND

County Board	2,159,011	391,616	18.14%	1,994,669	406,695	20.39%
County Administrator	4,124,629	596,024	14.45%	3,101,402	580,637	18.72%
General Operating Expense	15,344,654	531,767	3.47%	19,828,635	12,991,242	65.52%
Corporate Capital Improvements	204,542	80,545	39.38%	2,788,695	430,365	15.43%
FAS	2,067,750	549,670	26.58%	3,380,842	767,096	22.69%
Information Technology	15,221,829	5,381,505	35.35%	13,927,189	3,756,464	26.97%
Human Resources	2,149,261	536,764	24.97%	2,004,579	329,692	16.45%
Construction and Facilities	10,503,078	2,024,802	19.28%	10,628,244	2,064,219	19.42%
Treasurer	1,429,405	283,161	19.81%	1,468,393	291,218	19.83%
Recorder of Deeds	368,444	68,782	18.67%	397,006	93,754	23.62%
County Clerk	4,695,418	1,028,607	21.91%	4,271,986	956,270	22.38%
Chief County Assessment Officer	3,162,834	723,099	22.86%	2,978,899	620,225	20.82%
Regional Office of Education	785,281	130,108	16.57%	727,615	127,466	17.52%
Planning & Development	3,402,166	719,832	21.16%	3,431,579	665,460	19.39%
Sheriff	77,748,004	11,802,663	15.18%	71,668,751	13,495,755	18.83%
Clerk of the Circuit Court	9,586,691	2,066,650	21.56%	8,773,139	1,819,756	20.74%
Circuit Courts	16,091,653	2,837,237	17.63%	15,930,078	3,014,659	18.92%
States Attorney	18,358,400	3,402,856	18.54%	16,039,397	3,367,643	21.00%
County Coroner	1,977,828	422,120	21.34%	1,839,665	410,372	22.31%
Public Defender	6,062,328	1,194,142	19.70%	5,688,142	1,134,096	19.94%
Merit Commission	53,295	4,563	8.56%	34,763	3,172	9.12%
TOTAL GENERAL FUND	195,496,501	34,776,512	17.79%	190,903,668	47,326,256	24.79%

OTHER PROPERTY TAX OPERATING FUNDS

FICA	13,154,123	2,658,197	20.21%	12,332,818	2,260,654	18.33%
IMRF	15,687,782	3,547,881	22.62%	18,266,043	3,292,854	18.03%
Liability Insurance	6,021,489	2,754,480	45.74%	5,790,888	2,072,190	35.78%
Veterans Assistance Commission	905,720	257,662	28.45%	699,135	144,909	20.73%
Stormwater Management	5,290,809	827,188	15.63%	8,678,764	867,341	9.99%
Division of Transportation	23,321,497	6,177,898	26.49%	21,557,136	4,155,607	19.28%
Hulse Detention Center	8,137,577	2,299,767	28.26%	7,648,169	1,320,354	17.26%
Winchester House	0	0	n/m	0	0	n/m
Health Department	88,785,400	19,850,603	22.36%	79,789,288	17,689,667	22.17%
Tuberculosis Clinic	814,813	209,513	25.71%	772,002	74,947	9.71%
Total - Other Property Tax Op Funds	162,119,210	38,583,189	23.80%	155,534,243	31,878,523	20.50%
Total Operating Funds	357,615,711	73,359,701	20.51%	346,437,911	79,204,779	22.86%

PROPERTY TAX CAPITAL FUNDS

Long Term Capital	20,574,475	981,372	4.77%	12,205,381	1,438,113	11.78%
Bridge Tax	3,917,600	28,984	0.74%	3,917,604	229,556	5.86%
Matching Tax	8,337,800	655,376	7.86%	8,337,823	429,026	5.15%
TOTAL PROPERTY TAX CAPITAL FUNDS	12,255,400	684,360	5.58%	12,255,427	658,582	5.37%
TOTAL PROPERTY TAX	369,871,111	74,044,061	20.02%	358,693,338	79,863,362	22.27%

Expense Summary
 Lake County
 Current Period:Feb-22

Date:22-MAR-2022

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Budgeted Expenditures	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed
SPECIAL REVENUE						
Law Library	426,270	97,989	22.99%	404,337	74,510	18.43%
Children's Waiting Room Fund	180,789	51,921	28.72%	181,358	29,050	16.02%
Court Automation	2,348,965	239,537	10.20%	1,672,676	270,215	16.15%
Court Document Storage	2,004,403	144,841	7.23%	1,482,245	72,269	4.88%
Probation Services Fee	1,739,112	105,574	6.07%	2,706,490	116,266	4.30%
Vital Records Automation	79,362	23,344	29.42%	73,046	13,867	18.98%
GIS Automation Fee	2,077,187	0	0.00%	1,955,500	0	0.00%
Tax Sale Automation Fees	192,185	134,338	69.90%	223,545	128,235	57.36%
Recorder Automation	1,669,795	473,187	28.34%	1,536,722	247,843	16.13%
Solid Waste Management Tax	200,000	11,735	5.87%	200,000	56,035	28.02%
Coroner Fees	196,832	48,399	24.59%	191,332	67,713	35.39%
Electronic Citation Fund	1,000,000	24,440	2.44%	150,000	0	0.00%
Neutral Site Custody Exchange Fee	175,000	0	0.00%	175,000	0	0.00%
Transportation Hire Back	64,657	9,657	14.94%	55,000	0	0.00%
CARES Act Fund	0	0	n/m	13,800,718	6,930,941	50.22%
ARPA Fund	5,888,882	564,099	9.58%	0	0	n/m
ERA Fund	0	389,200	n/m	20,646,763	30,000	0.15%
ERA 2 Fund	10,675,156	3,330,000	31.19%	0	0	n/m
HUD Grants	7,911,200	1,591,080	20.11%	5,090,872	853,676	16.77%
Workforce Development	5,474,770	1,249,521	22.82%	6,907,407	1,337,971	19.37%
Video Gaming	509,409	29,230	5.74%	746,892	37,717	5.05%
TOTAL SPECIAL REVENUE	36,829,795	7,239,341	19.66%	50,545,603	8,890,620	17.59%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	0	n/m	0	0	n/m
1/4% Sales Tax	37,219,777	1,035,563	2.78%	32,123,034	3,423,218	10.66%
Motor Fuel Tax	25,182,900	947,314	3.76%	23,448,213	1,477,091	6.30%
TOTAL CAPITAL PROJECTS	62,402,677	1,982,878	3.18%	55,571,247	4,900,310	8.82%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,295,906	10,940,786	21.75%	47,564,900	9,391,327	19.74%
ENTERPRISE FUND						
PUBLIC WORKS	53,215,551	8,474,110	15.92%	62,348,808	7,536,128	12.09%
GRAND TOTAL - ALL FUNDS	572,615,041	102,681,176	17.93%	574,723,896	110,581,747	19.24%

LAKE COUNTY IL OVERVIEW

2/1/22 - 2/28/22



Spend
\$479,412

vs. Last Month
▲
0.42%

Transactions
1,199

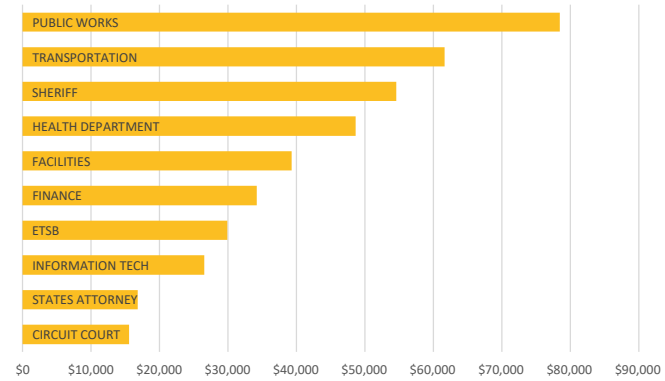
Fiscal Spend
\$1,526,307

12 Month Spend
\$6,465,579

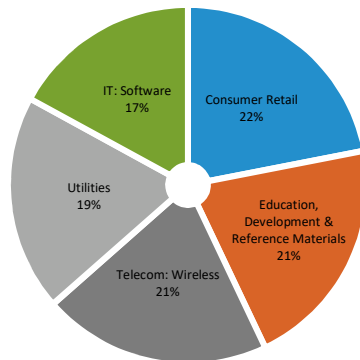
SPEND



TOP DEPARTMENTS

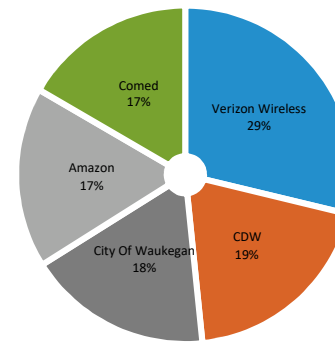


TOP CATEGORIES



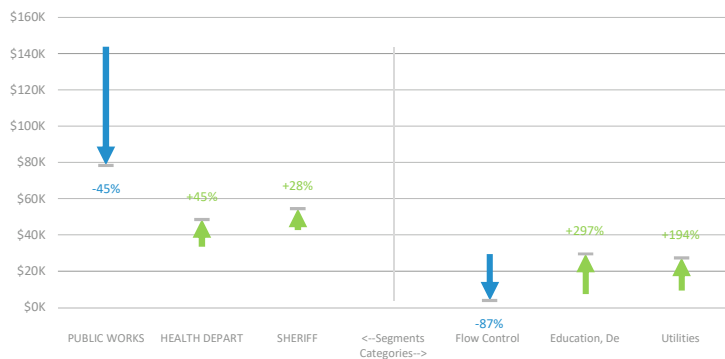
THE TOP 5
CATEGORIES REPRESENT
32%
OF YOUR TOTAL SPEND

TOP SUPPLIERS



THE TOP 5
SUPPLIERS REPRESENT
19%
OF YOUR TOTAL SPEND

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.