



Date: May 13, 2026

FISCAL YEAR 2026 LAKE COUNTY MONTHLY FINANCIAL REPORTS – APRIL 2026

Summary: This report shows data as unaudited and is an overview of Lake County’s financial activities for the period ending April 30,2026. 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 April, five months of activity, or 41.67% of the fiscal year.
- Revenue received through April 30, 2026, is \$140,724,291 in comparison to the year-to-date modified budgeted revenue amount of \$726,244,189. This indicates that as of April 30, 2026, 19.38% of budgeted revenue has been collected.
- Expenditures spent through April 30,2026, are \$240,819,524 in comparison to the year-to-date modified budgeted expenditure amount of \$1,084,027,993. This indicates that as of April 30,2026, 22.22% of budgeted expenditure has been spent.

Background:

Two reports are attached:

- Revenue & Expense Budget vs. Actual Report, through 4/30/2026:
 - 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 April 30,2026, 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: Apr-26

Date Pulled: 13-MAY-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	242,013,611	42,186,075	17.43%	225,091,154	40,587,355	18.03%
Property Tax Funds: Other Property Tax Operating Funds	171,225,188	31,237,109	18.24%	192,756,759	31,631,527	16.41%
Property Tax Funds: Capital Project Funds	18,859,103	871	0.00%	20,712,499	-9,769	-0.05%
Property Tax Funds: Sub Total	432,097,902	73,424,055	16.99%	438,560,412	72,209,114	16.47%
Special Revenue Funds	84,053,953	15,268,349	18.16%	117,573,247	22,741,819	19.34%
Capital Project Funds	69,070,997	16,917,571	24.49%	72,909,652	14,931,892	20.48%
Internal Service Funds	52,385,000	20,903,603	39.90%	50,262,642	19,384,422	38.57%
Enterprise Funds	71,707,812	14,208,150	19.81%	59,001,346	16,931,163	28.70%
Debt Service Funds	16,928,525	2,563	0.02%	17,486,975	0	0.00%
Grand Total - All Funds	726,244,189	140,724,291	19.38%	755,794,275	146,198,409	19.34%

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	242,013,611	42,186,075	17.43%	225,091,154	40,587,355	18.03%

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	1,646	0.01%	16,008,700	2,681	0.02%
IMRF	9,060,000	1,136	0.01%	12,110,000	4,273	0.04%
Liability Insurance	10,637,101	825,399	7.76%	10,647,483	626,672	5.89%
Veterans Assistance Commission	6,659,889	457	0.01%	6,260,822	220	0.00%
Stormwater Management	14,604,918	437,250	2.99%	31,346,153	2,455,733	7.83%
Division of Transportation	12,144,062	1,503,900	12.38%	14,013,357	1,512,688	10.79%
Hulse Detention Center	6,340,849	954,354	15.05%	8,642,305	1,503,912	17.40%
Health Department	95,143,992	27,465,997	28.87%	93,021,303	25,489,044	27.40%
Tuberculosis Clinic	1,114,376	46,969	4.21%	706,636	36,304	5.14%
Total - Other Property Tax Op Funds	171,225,188	31,237,109	18.24%	192,756,759	31,631,527	16.41%
Total Operating Funds	413,238,799	73,424,184	17.77%	417,847,913	72,218,882	17.28%

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	0	0.00%	8,362,200	0	0.00%
Bridge Tax	3,986,059	280	0.01%	3,967,031	-10,982	-0.28%
Matching Tax	8,416,730	592	0.01%	8,383,268	1,214	0.01%
Sub Total - Capital	18,859,103	871	0.00%	20,712,499	-9,769	-0.05%

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	432,097,902	73,424,055	16.99%	438,560,412	72,209,114	16.47%

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	195,060	38.12%	511,250	179,261	35.06%
Children's Waiting Room Fund	213,528	80,914	37.89%	202,916	74,456	36.69%
Court Automation	953,933	303,229	31.79%	954,684	303,747	31.82%
Court Document Storage	997,519	309,699	31.05%	988,935	314,483	31.80%
Probation Services Fee	1,061,500	275,730	25.98%	1,087,347	322,025	29.62%
Vital Records Automation	83,287	34,969	41.99%	84,117	41,414	49.23%
State Attorney Records Automation	8,000	1,733	21.66%	8,739	2,168	24.80%
GIS Automation Fee	1,687,045	636,698	37.74%	1,443,731	548,144	37.97%
Public Defender Records Automation Fund	3,027	1,033	34.13%	3,000	1,241	41.38%
Tax Sale Automation Fees	92,456	0	0.00%	91,526	110	0.12%
Recorder Automation	1,074,817	445,888	41.48%	924,970	385,594	41.69%
Solid Waste Management Tax	241,573	76,788	31.79%	364,469	101,610	27.88%
Coroner Fees	363,000	28,702	7.91%	361,846	37,734	10.43%
Electronic Citation Fund	220,662	62,573	28.36%	187,909	67,630	35.99%
Neutral Site Custody Exchange Fee	184,283	73,344	39.80%	178,972	67,552	37.74%
Transportation Hire Back	25,000	2,358	9.43%	45,000	3,215	7.15%
Video Gaming	1,200,000	261,734	21.81%	1,100,000	276,405	25.13%
Circuit Court Clerk Operations & Administrative	230,000	39,887	17.34%	0	0	n/m
Option Motor Fuel Tax	13,195,076	2,724,896	20.65%	12,215,076	2,606,560	21.34%
Township Motor Fuel	0	682,983	n/m	34,453	447,565	1,299.06%
Sheriff Asset Forfeiture	165,000	64,678	39.20%	160,896	34,925	21.71%
Inmate Welfare	679,000	229,223	33.76%	550,627	268,852	48.83%
Asset Forfeiture	54,500	24,589	45.12%	59,813	26,932	45.03%
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	5,044	n/m	3,142	4,680	148.96%
Special Service Area No. 8 Loon Lake Fund	50,725	16	0.03%	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%
Total Non-Grant Special Revenue Funds	23,857,792	6,776,566	28.40%	21,783,666	6,574,812	30.18%

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	223,273	n/m	0	984,990	n/m
ERA 2 Fund	0	0	n/m	18,245	0	0.00%
HUD Grants	25,347,265	1,786,729	7.05%	22,384,545	2,076,736	9.28%
Workforce Development	12,603,427	2,349,156	18.64%	8,568,382	3,004,430	35.06%
Lake County Regional Stormwater Management	22,245,470	4,132,625	18.58%	64,818,409	10,100,852	15.58%
Total Grant Special Revenue Funds	60,196,161	8,491,783	14.11%	95,789,581	16,167,007	16.88%

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	84,053,953	15,268,349	18.16%	117,573,247	22,741,819	19.34%

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	19,146	n/m	0	28,109	n/m
2022 Bond Capital Fund	0	72,755	n/m	0	194,586	n/m
1/4% Sales Tax	48,276,601	8,527,594	17.66%	48,425,243	8,378,102	17.30%
Motor Fuel Tax	20,794,396	8,298,076	39.91%	24,484,409	6,329,526	25.85%
Total Capital Project Funds	69,070,997	16,917,571	24.49%	72,909,652	14,931,892	20.48%

Revenue Summary

Lake County

Current Period: Apr-26

Date Pulled: 13-MAY-2026

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	20,903,603	39.90%	50,262,642	19,384,422	38.57%

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	13,319,462	23.05%	55,660,194	16,419,669	29.50%
Public Works Capital	13,926,992	888,689	6.38%	3,341,152	511,494	15.31%
Total Enterprise Funds	71,707,812	14,208,150	19.81%	59,001,346	16,931,163	28.70%

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	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	0	0.00%
2019 G.O. Refunding Bonds Fund	7,104,850	825	0.01%	7,652,100	0	0.00%
2022 G.O. Bonds Fund	2,180,250	0	0.00%	2,185,250	0	0.00%
Total Debt Service Funds	16,928,525	2,563	0.02%	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	726,244,189	140,724,291	19.38%	755,794,275	146,198,409	19.34%

Expense Summary

Lake County

Current Period: Apr-26

Date Pulled: 13-MAY-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	246,673,515	91,408,046	37.06%	242,105,407	88,553,785	36.58%
Property Tax Funds: Other Property Tax Operating Funds	189,884,839	71,721,942	37.81%	187,964,624	67,856,619	36.10%
Property Tax Funds: Capital Project Funds	63,981,896	4,697,769	7.34%	68,582,824	5,222,200	7.61%
Property Tax Funds: Sub Total	500,540,252	167,827,757	33.54%	498,652,854	161,632,605	32.41%
Special Revenue Funds	160,960,792	20,624,847	12.81%	223,754,272	27,088,721	12.11%
Capital Project Funds	225,177,992	11,271,292	5.01%	232,357,288	10,735,844	4.62%
Internal Service Funds	52,385,000	21,293,813	40.65%	50,985,000	20,829,798	40.85%
Enterprise Funds	128,235,431	19,799,252	15.44%	105,735,536	21,963,244	20.77%
Debt Service Funds	16,928,525	2,563	0.02%	17,486,975	1,325	0.01%
Grand Total - All Funds	1,084,027,993	240,819,524	22.22%	1,128,971,925	242,251,536	21.46%

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	1,332,116	43.64%	2,065,029	889,411	43.07%
County Administrator	8,716,362	2,260,769	25.94%	4,820,456	2,180,274	45.23%
General Operating Expense	34,349,143	2,309,314	6.72%	41,322,853	1,832,713	4.44%
Corporate Capital Improvements	45,550	5,712	12.54%	332,689	18,655	5.61%
Finance	2,922,303	1,189,745	40.71%	2,553,438	1,114,695	43.65%
Information Technology	17,996,008	7,936,433	44.10%	18,777,554	10,574,822	56.32%
Human Resources	2,621,732	988,475	37.70%	2,510,890	962,008	38.31%
Construction and Facilities	12,638,403	4,958,894	39.24%	12,224,130	4,880,577	39.93%
Treasurer	1,790,966	760,283	42.45%	1,486,576	769,939	51.79%
County Clerk	6,860,515	3,193,232	46.55%	5,795,299	3,000,066	51.77%
Chief County Assessment Officer	3,698,345	1,585,729	43.95%	3,277,883	1,615,916	49.30%
Regional Office of Education	892,110	342,044	38.34%	761,078	319,755	42.01%
Planning & Development	4,188,500	1,648,396	39.36%	3,714,308	1,687,075	45.42%
Sheriff	87,734,940	36,912,098	42.07%	83,217,118	33,878,902	40.71%
Clerk of the Circuit Court	10,284,871	4,368,206	42.47%	10,301,958	4,183,030	40.60%
Circuit Courts	18,676,055	7,864,863	42.11%	17,920,102	7,551,454	42.14%
States Attorney	21,031,880	9,964,476	47.38%	22,910,782	9,446,811	41.23%
County Coroner	2,070,314	824,525	39.83%	1,847,137	853,011	46.18%
Public Defender	7,074,143	2,928,265	41.39%	6,157,437	2,738,008	44.47%
Merit Commission	118,649	34,468	29.05%	108,688	56,664	52.13%
Total - General Fund	246,673,515	91,408,046	37.06%	242,105,407	88,553,785	36.58%

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	5,460,708	37.46%	14,141,758	5,863,555	41.46%
IMRF	13,400,424	5,145,885	38.40%	13,698,854	5,762,125	42.06%
Liability Insurance	9,529,232	5,670,981	59.51%	9,580,695	5,150,401	53.76%
Veterans Assistance Commission	6,431,317	1,127,685	17.53%	6,025,939	1,145,263	19.01%
Stormwater Management	25,995,305	4,112,444	15.82%	26,065,953	1,493,510	5.73%
Division of Transportation	18,542,775	8,285,919	44.69%	17,170,404	7,842,816	45.68%
Hulse Detention Center	8,171,373	3,216,777	39.37%	8,084,543	3,001,855	37.13%
Health Department	92,277,416	38,385,354	41.60%	92,551,333	37,314,488	40.32%
Tuberculosis Clinic	758,511	316,190	41.69%	645,145	282,595	43.80%
Total - Other Property Tax Op Funds	189,884,839	71,721,942	37.81%	187,964,624	67,856,619	36.10%
Total Operating Funds	436,558,354	163,129,987	37.38%	430,070,031	156,410,405	36.37%

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	3,667,232	13.67%	31,300,029	3,167,497	10.12%
Bridge Tax	11,471,485	412,770	3.60%	12,474,982	3,646,681	13.20%
Matching Tax	25,687,623	617,668	2.40%	24,808,213	406,022	1.64%
Sub Total - Capital	63,981,898	4,697,769	7.34%	68,582,824	5,222,200	7.61%

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	500,540,252	167,827,757	33.54%	498,652,854	161,632,605	32.41%

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	4,494	3.97%
Law Library	477,108	204,450	42.85%	478,302	207,606	43.40%
Children's Waiting Room Fund	211,592	94,134	44.49%	199,902	93,814	46.93%
Court Automation	1,161,982	587,453	50.56%	1,538,835	776,625	50.47%
Court Document Storage	1,954,000	204,810	10.48%	1,325,469	490,969	37.04%
Probation Services Fee	1,697,000	334,953	19.74%	1,515,355	242,553	16.01%
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	158,159	81,457	51.50%	350,282	74,270	21.20%
Recorder Automation	1,087,290	596,665	54.88%	1,240,003	603,634	48.68%
Solid Waste Management Tax	241,573	0	0.00%	250,000	0	0.00%
Coroner Fees	356,750	128,138	35.92%	314,700	149,171	47.40%
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	0	0.00%
Transportation Hire Back	125,000	19,920	15.94%	125,000	27,033	21.63%
Video Gaming	1,576,776	32,700	2.07%	1,654,899	239,956	14.50%
Circuit Court Clerk Operations & Administrative	750,000	231,404	30.85%	0	0	n/m
Option Motor Fuel Tax	46,826,943	1,470,754	3.14%	42,383,591	2,502,947	5.91%
Township Motor Fuel	0	790,161	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	436,146	28.87%	1,420,993	179,349	12.62%
Asset Forfeiture	175,228	40,870	23.32%	45,000	4,099	9.11%
Money Laundering Forfeiture	20,000	0	0.00%	10,000	6,150	61.50%
Computer Fraud Forfeiture	290,000	116,762	40.26%	122,000	61,257	50.21%
Oploid Settlement Fund	1,513,436	207,261	13.69%	861,524	6,212	0.91%
Environmental Prosecution	74,708	7,932	10.62%	29,000	1,602	5.53%
Contribution Fund	0	40,698	n/m	0	9,448	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	5,653,050	9.03%	56,553,933	5,887,361	10.41%

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	39,091,942	7,697,009	19.51%	65,872,345	16,081,664	24.41%
ERA 2 Fund	0	0	n/m	10,050	0	0.00%
HUD Grants	25,347,265	1,938,482	7.65%	22,001,369	2,076,670	9.44%
Workforce Development	12,603,428	3,757,210	29.81%	8,568,382	3,000,563	35.02%
Lake County Regional Stormwater Management	21,405,411	1,669,097	7.80%	70,748,193	42,464	0.06%
Total Grant Special Revenue Funds	98,348,046	14,971,797	15.22%	167,200,340	21,201,360	12.68%

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	160,960,792	20,624,847	12.81%	223,754,272	27,088,721	12.11%

Expense Summary

Lake County

Current Period: Apr-26

Date Pulled: 13-MAY-2026

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	398,891	19.86%	7,173,631	3,337,359	46.52%
1/4% Sales Tax	148,877,554	5,870,257	3.94%	150,087,706	3,663,136	2.44%
Motor Fuel Tax	74,292,423	5,002,145	6.73%	75,095,951	3,735,349	4.97%
Total Capital Project Funds	225,177,992	11,271,292	5.01%	232,357,288	10,735,844	4.62%

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	21,293,813	40.65%	50,985,000	20,829,798	40.85%

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	68,519,697	13,616,795	19.87%	49,666,460	16,485,606	33.19%
Public Works Capital	59,715,744	6,182,487	10.35%	56,069,077	5,477,638	9.77%
Total Enterprise Funds	128,235,431	19,799,252	15.44%	105,735,536	21,963,244	20.77%

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	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	825	0.01%	7,652,100	0	0.00%
2022 G.O. Bonds Fund	2,180,250	0	0.00%	2,185,250	0	0.00%
Total Debt Service Funds	16,928,525	2,563	0.02%	17,486,975	1,325	0.01%

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	1,084,027,993	240,819,524	22.22%	1,128,971,925	242,251,536	21.46%

Lake County Selected Economic Indicators

Year to Date - as of April 30, 2026

Selected Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget Expectation	Actual	Comparison to Budget
Sales Taxes Total	Feb-26	45,500,000	10,283,313	12,065,741	17.3%
1/4% Sales Tax	Feb-26	38,000,000	8,722,699	9,755,492	11.8%
1% Sales Tax	Feb-26	7,500,000	1,560,614	2,310,249	48.0%
Income Tax	Mar-26	14,750,000	4,896,258	5,234,304	6.9%
Personal Property Repl Tax	Mar-26	4,500,000	2,594,009	2,505,217	-3.4%
Use Tax	Jan-26	702,600	136,076	135,685	-0.3%
Building Permits	Apr-26	1,800,000	632,646	499,019	-21.1%
Interest Income (101-220)	Apr-26	5,354,000	1,789,197	4,419,991	147.0%
Recorder Fees	Apr-26	4,316,667	1,811,097	1,940,634	7.2%
Total Selected Property Tax Fund Revenues	N/A	76,923,267	22,142,596	26,800,591	21.0%

Selected Non-Property Tax Fund Revenues

Category	As of	FY26 Budget	Seasonalized Budget Expectation	Actual	Comparison to Budget
1/4% Sales Tax for Transportation	Feb-26	42,967,426	9,851,679	11,982,908	21.6%
Motor Fuel Tax	Mar-26	17,025,245	4,836,214	5,445,726	12.6%
County Option Motor Fuel Tax	Feb-26	12,215,076	2,819,055	3,285,725	16.6%

Other Expenses

Category	As of	FY26 Budget	Seasonalized Budget Expectation	Actual	Comparison to Budget
Salaries Over (+) Under (-) Budget (Funds 101-220)	Apr-26	196,296,136	83,048,365	83,962,912	1.1%
Overtime (Funds 101-220)	Apr-26	7,085,428	2,997,681	3,696,612	23.3%
Utility Costs (Funds 101-220)	Apr-26	3,123,608	1,031,396	913,428	-11.4%
Motor Fuel Costs	Apr-26	1,806,454	614,480	678,890	10.5%

Labor and Employment: Unemployment Rate

Category	As of	Prior Year	Current Month	% Change
Lake County	Mar-26	4.6%	6.0%	30.4%
Illinois	Mar-26	5.0%	5.2%	4.0%

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

Category	As of	Prior Year	Current Month	% Change
Lake County Estimates	Mar-26	363,093	364,058	0.3%
Illinois Estimates	Mar-26	6,616,998	6,551,183	-1.0%

Economic Data

Category	As of	Prior Year	Current Month	% Change
Consumer Price Index - CPI-U	Apr-26	320.795	333.02	3.8%
Interest Rate - Effective Federal Funds Rate	Apr-26	4.3%	3.6%	-15.9%
Dow Jones Industrial Average	Apr-26	40,669	49,652	22.1%

Lake County Selected Economic Indicators - FY2026 Monthly

Reporting Monthly Period: April 2026

Selected Property Tax Fund Revenues

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
Sales Taxes Total	Feb-26	2,933,936	3,462,484	18.0%
1/4% Sales Tax	Feb-26	2,456,841	2,777,555	13.1%
1% Sales Tax	Feb-26	477,095	684,929	43.6%
Income Tax	Mar-26	1,387,522	1,561,657	12.6%
Personal Property Repl Tax	Mar-26	931,097	1,030,194	10.6%
Use Tax	Jan-26	49,061	58,555	19.3%
Building Permits	Apr-26	163,734	89,106	-45.6%
Interest Income (101-220)	Apr-26	347,110	1,027,306	196.0%
Recorder Fees	Apr-26	280,376	201,162	-28.3%
Total Selected Property Tax Fund Revenues	N/A	6,092,836	7,430,464	22.0%

Selected Non-Property Tax Fund Revenues

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
1/4% Sales Tax for Transportation	Feb-26	2,798,368	3,454,091	23.4%
Motor Fuel Tax	Mar-26	1,118,418	1,183,038	5.8%
County Option Motor Fuel Tax	Feb-26	893,629	1,033,713	15.7%

Other Expenses

Category	As of	Seasonalized Budget Expectation	Actual	Comparison to Budget
Salaries Over (+) Under (-) Budget (Funds 101-220)	Apr-26	15,099,703	14,971,886	-0.8%
Overtime (Funds 101-220)	Apr-26	545,033	629,968	15.6%
Utility Costs (Funds 101-220)	Apr-26	370,062	63,517	-82.8%
Motor Fuel Costs	Apr-26	119,765	125,249	4.6%

Labor and Employment: Unemployment Rate

Category	As of	Prior Month	Current Month	% Change
Lake County	Mar-26	6.20%	6.00%	-3.2%
Illinois	Mar-26	5.50%	5.20%	-5.5%

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

Category	As of	Prior Month	Current Month	% Change
Lake County Estimates	Mar-26	361,759	364,058	0.6%
Illinois Estimates	Mar-26	6,568,742	6,551,183	-0.3%

Economic Data

Category	As of	Prior Month	Current Month	% Change
Consumer Price Index - CPI-U	Apr-26	330.213	333.02	0.9%
Interest Rate - Effective Federal Funds Rate	Apr-26	3.64%	3.64%	0.0%
Dow Jones Industrial Average	Apr-26	46,342	49,652	7.1%