

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
SCHEDULE OF REVENUES AND EXPENDITURES
AS OF NOVEMBER 30, 2024 (PRELIMINARY)

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY 24 ESTIMATED YTD ACTUAL	FY 24 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 20,841,985	\$ 158,015 *	\$ -	\$ 21,000,000	\$ 20,865,864	99.4%
FEDERAL AND STATE GRANTS	23,630,051	-	8,133,858	31,763,909	26,843,914	84.5%
FEES	5,280,246	-	-	5,280,246	5,364,200	101.6%
REIMBURSABLES	30,826,550	-	1,730,000	32,556,550	28,710,603	88.2%
MISCELLANEOUS	6,930,936	1,213,580 **	66,672	8,211,188	7,314,378	89.1%
TOTAL	\$ 87,509,768	\$ 1,371,595	\$ 9,930,530	\$ 98,811,893	\$ 89,098,960	90.2%
<u>EXPENDITURES</u>						
PERSONNEL	\$ 53,538,476	\$ 567,382 **	\$ 2,284,744	\$ 56,390,602	\$ 53,425,644	94.7%
COMMODITIES	2,680,620	-	802,299	3,482,919	2,868,939	82.4%
CONTRACTUALS	30,412,367	336,652 **	2,722,692	33,471,711	29,197,942	87.2%
CAPITAL OUTLAYS	878,305	-	4,522,176	5,400,481	1,664,458	30.8%
TOTAL	\$ 87,509,768	\$ 904,034	\$ 10,331,911	\$ 98,745,713	\$ 87,156,983	88.3%
EXCESS (DEFICIENCY)	\$ -	\$ 467,561	\$ (401,381)	\$ 66,180	\$ 1,941,977	
FUND BALANCE FYE 11/30/23					\$ 28,209,159	
YTD ESTIMATED FY24 FUND BALANCE AS OF NOVEMBER 30, 2024					\$ 30,151,136	

Revenue Highlights:

- Property taxes are finalized and on target with the budget.
- Fee revenues are higher than budgeted levels due to increased food permit fees and medical fee collection.
- Reimbursables are lower than expected due to a reduction in the number of client visits, driven by a higher number of vacant revenue generating positions.
- Miscellaneous is lower than budgeted levels due to vacant positions.

Expense Highlights:

- Personnel expenses are slightly below targeted levels due to ongoing vacant positions.
- Commodities are below targeted levels primarily in Drugs & Medicines and Miscellaneous Commodities.
- Contractual expenditures are below targeted levels primarily for Consultants, Software and Online Services, and Radiological Fees.
- Capital Outlay expenditures have fallen short of targets, largely due to ongoing construction projects that are projected to be completed next fiscal year.

FOOTNOTES

- * Use of Cash - fund balance adjustment
- ** Vacancy Factor - salary and fringe benefit reductions
- 100% is the target for the twelfth month of the fiscal year.