

To: Lake County Finance and Administrative Committee

From: Gary Gordon
Director of Finance and Administration

Re: Financial Reports

Date: January 1, 2018

Following this memo are the following two financial reports, described below. I have indicated several areas of note. These reports will be presented at F&A on January 10, 2018. Please note that year end audit adjustments have not been posted and these reports should be considered preliminary and subject to change.

Lake County Economic Indicator Report:

The Economic Indicator report provides a snap shot of the County's economic climate. Data is current as of the most recent receipt/ for each indicator. This varies from September through November for the selected revenues and through November for the selected expenses. We have provided both the year-to-date and the monthly report.

4th Quarter Financial Report:

This quarterly report provides information on all County revenues and expenditures. This report also includes a comparison to the same point in time last year. This report is through November, the end of the fourth fiscal quarter.

Revenues:

Overall, revenues are trending as expected.

- We continue to monitor the status of payments from the State. As has been reported previously, most of the payments are within the expected lag period. The one notable exception is Probation Reimbursement which has experienced lags as great as 10 months, and is currently at a 6-month delay. This is consistent with other counties, and despite this delay, we still anticipate full payment.
- Revenues on the quarterly report are through November and are tracking as expected. Revenues for Sales and Use Tax do not include our October and November payments as this is the normal processing lag from the State. The September payments were received the first

week of December. The October and November payments are expected in early January and February, respectively. Once received, these revenues will be recorded in FY2017.

- The impact of the State of Illinois adjustments to allocations for Income Tax and Personal Property Replacement Tax (PPRT) is demonstrated in the respective decreases. Income tax is 8.1% lower than budgeted and PPRT is 4.1% lower.
- As previously reported, the second installment for property tax payments occurs in the fourth quarter and collections currently exceed 99%. Any advance payments for property taxes are not included as revenue and will be applied towards FY2018.
- Building permit revenue has been trending below expectations. As previously reported, this reflects fewer large permits, not less overall activity. While Planning did experience an increase in activity, revenues are projected to end approximately 10% below budget.
- Interest income will be adjusted to record accrued interest on investments. As previously reported, interest is only paid at maturity and is expected to trend higher in FY18.

Expenses:

Overall, expenses are trending as expected.

- In both Monthly and Year to Date reports, overtime exceeds budget. A large portion of this overtime is anticipated to be offset by vacancies savings. Specifically, as has been discussed previously, much of this additional overtime is related to the additional pod at the Jail. Please be advised that payroll costs have not been adjusted for year end accruals.

Economic Data:

Economic data reflects positive news. As noted on the Economic Indicator Report, Unemployment is trending steady with the prior year, and foreclosure filings continued to show a decline based on our last available information. Additionally, the number of parcels with unpaid property taxes and offered for sale has decreased from 3,155 to 2,652 or an approximate decrease of 16%.

LAKE COUNTY SELECTED EARLY ECONOMIC INDICATORS - FY2017 YEAR TO DATE

	As of	YTD	FY17 Budget	Variance
<u>Selected Property Tax Fund Revenues</u>				
		<u>Budget</u>	<u>Actual</u>	
Sales Taxes Total	Sep-17	24,808,197	25,062,048	29,750,000 253,851 1.0%
1/4% Sales Tax: SEASONALLY ADJUSTED	Sep-17	21,686,090	21,753,216	26,000,000 67,126 0.3%
1% Sales Tax: SEASONALLY ADJUSTED	Sep-17	3,122,108	3,308,832	3,750,000 186,725 6.0%
Income Tax SEASONALLY ADJUSTED	Nov-17	8,250,000	7,578,567	8,250,000 -671,433 -8.1%
Personal Property Replacement Tax ADJUSTED	Nov-17	3,616,000	3,467,850	3,616,000 -148,150 -4.1%
Use Tax SEASONALLY ADJUSTED	Sep-17	1,564,480	1,742,683	1,900,000 178,203 11.4%
Building Permits	Nov-17	1,400,000	1,257,884	1,400,000 -142,116 -10.2%
Traffic Citations	Nov-17	1,625,000	1,215,954	1,625,000 -409,046 -25.2%
Interest Income (101-220)	Nov-17	1,504,212	1,243,082	1,640,958 -261,130 -17.4%
Recorder Fees	Nov-17	3,696,819	4,392,059	4,032,893 695,240 18.8%
Total Selected Property Tax Fund Revenues		46,464,707	45,960,127	52,214,851 -504,581 -1.1%
<u>Selected Non Property Tax Fund Revenues</u>				
		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Sep-17	27,955,357	25,672,202	33,500,000 -2,283,155 -8.2%
Motor Fuel Tax SEASONALLY ADJUSTED	Nov-17	9,298,663	9,847,115	9,298,663 548,452 5.9%
<u>Other</u>				
		<u>Expected</u>	<u>Actual</u>	
Budget to Actual Salaries / Wages (Funds 101-220)	Nov-17	151,652,358	151,201,947	157,718,452 -450,410 -0.3%
Overtime (Funds 101-220)	Nov-17	3,369,986	6,283,993	3,504,785 2,914,008 86.5%
Utility Costs Funds (101-220)	Nov-17	3,009,759	2,562,650	3,283,373 -447,109 -14.9%
Gasoline budgeted vs. spent	Nov-17	1,635,053	1,504,321	1,635,053 -130,732 -8.0%
Cumulative Gasoline avg. \$ gallon	Nov-17	2.00	1.88	-6.2%
<u>Labor and Employment</u>				
		<u>Prior Year</u>	<u>Current Year</u>	
Unemployment Rate				
Lake County (seasonally adjusted)	Nov-17	4.7%	4.1%	-0.6%
Illinois (seasonally adjusted)	Nov-17	5.2%	4.7%	-0.5%
<u>Labor Force Data - NOT seasonally adjusted</u>				
Lake County Labor Force Estimates	Nov-17	368,054	368,091	0.0%
Illinois Labor Force Estimates	Nov-17	6,493,487	6,467,818	-0.4%
<u>Economic Data</u>				
		<u>Prior Year</u>	<u>Current Year</u>	
Consumer Price Index - CPI-U	Nov-17	241.353	246.670	2.2%
Interest Rate - Federal Funds Rate	Nov-17	0.41%	1.16%	0.75%
Dow Jones Industrial Average	Nov-17	19,152	24,272	27%
		<u>Prior Year</u>	<u>Current Year</u>	
Foreclosure filings - Lake County	Apr-17	591	564	-4.6%
# Parcels w/ taxes sold	Nov-17	3,155	2,652	

LAKE COUNTY SELECTED EARLY ECONOMIC INDICATORS - FY2017 MONTHLY

<u>Selected Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>		<u>Comments</u>
Sales Taxes Total		Sep-17	2,629,173	2,624,422	-0.2%	
1/4% Sales Tax: SEASONALLY ADJUSTED		Sep-17	2,277,514	2,262,752	-0.6%	
1% Sales Tax: SEASONALLY ADJUSTED		Sep-17	351,659	361,670	2.8%	
Income Tax SEASONALLY ADJUSTED		Nov-17	387,164	430,238	11.1%	Expected as advised by IDOR
Personal Property Replacement Tax ADJUSTED		Nov-17	134,722	105,271	-21.9%	Expected as PPRT formula adjusted
Use Tax SEASONALLY ADJUSTED		Sep-17	186,898	181,472	-2.9%	
Building Permits		Nov-17	116,667	106,162	-9.0%	Seasonality and shift to Residential permits. PB&D monitoring performance.
Traffic Citations		Nov-17	135,417	101,791	-24.8%	Expected decrease
Interest Income (101-220)		Nov-17	136,747	133,025	-2.7%	Expected as Interest booked at maturity
			<u>Prior Month</u>	<u>Current month</u>		
Recorder Fees		Nov-17	190,836	287,966	50.9%	Comparison to prior month
Total Selected Property Tax Fund Revenues			3,917,622	3,970,346	1.3%	
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>		
1/4% Sales Tax for Trans SEASONALLY ADJUSTED		Sep-17	2,894,530	2,620,775	-9.5%	
Motor Fuel Tax SEASONALLY ADJUSTED		Nov-17	737,046	811,066	10.0%	
<u>Other</u>			<u>Expected</u>	<u>Actual</u>		
Salaries Over (+) Under (-) Budget (Funds 101-220)		Nov-17	12,132,189	11,460,501	-5.5%	
Overtime (Funds 101-220)		Nov-17	292,065	579,110	98.3%	Expected
Utility Costs (Funds 101-220)		Nov-17	273,614	303,379	10.9%	Seasonality
Gasoline Costs		Nov-17	136,254	239,360	75.7%	Seasonality
<u>Other</u>			<u>Prior Month</u>	<u>Current month</u>		
Gasoline avg. \$ gallon		Nov-17	1.862	1.876	0.8%	Change from last month
<u>Labor and Employment</u>						
Unemployment Rate			<u>Prior Month</u>	<u>Current month</u>		
Lake County		Nov-17	4.0%	4.1%	0.1%	Change from last month
Illinois		Nov-17	4.7%	4.7%	0.0%	Change from last month
<u>Labor Force Data - NOT seasonally adjusted</u>						
Lake County Labor Force Estimates		Nov-17	366,460	368,091	0.4%	Change from last month
Illinois Labor Force Estimates		Nov-17	6,434,065	6,467,818	0.5%	Change from last month
<u>Economic Data</u>						
Consumer Price Index - CPI-U		Nov-17	246.660	246.670	0.0%	Change from last month
Interest Rate - Effective Federal Funds Rate		Nov-17	1.15%	1.16%	0.9%	Change from last month
Dow Jones Industrial Average		Nov-17	23,377.24	24,272.35	3.8%	As of October 31 and November 30
Foreclosure filings - Lake County		Apr-17	148	136	-8.1%	Change from last month

Revenue Summary - 4th Quarter FY2017

Current Period: Nov-17

Date: 29-DEC-2017

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SUMMARY - ALL FUNDS								
Property Tax Funds								
General Fund	188,625,303	167,115,080	88.60%	5,458,817	3.38%	161,656,263	92.16%	175,404,657
Other Property Tax Operating Funds	149,369,994	134,957,411	90.35%	-9,519,667	-6.59%	144,477,078	91.47%	157,951,214
Capital Project Funds	13,212,122	12,188,357	92.25%	-68,444	-0.56%	12,256,801	80.86%	15,158,462
Sub Total	351,207,419	314,260,848	89.48%	-4,129,294	-1.30%	318,390,142	91.36%	348,514,333
Special Revenue Funds	20,052,033	13,589,466	67.77%	-3,056,587	-18.36%	16,646,053	63.50%	26,215,965
Capital Project Funds	63,338,756	40,279,227	63.59%	5,207,680	14.85%	35,071,547	57.60%	60,882,891
Internal Service Funds	45,189,420	39,613,614	87.66%	-3,270,078	-7.63%	42,883,692	93.72%	45,757,138
Public Works	43,057,671	60,686,401	140.94%	6,024,487	11.02%	54,661,914	103.04%	53,050,677
GRAND TOTAL - ALL FUNDS	522,845,299	468,429,557	89.59%	776,209	0.17%	467,653,348	87.51%	534,421,004
PROPERTY TAX FUNDS								
General Fund	188,625,303	167,115,080	88.60%	5,458,817	3.38%	161,656,263	92.16%	175,404,657
Other Propety Tax Operating Funds								
FICA	11,004,836	10,960,563	99.60%	-1,016,147	-8.48%	11,976,710	99.77%	12,004,836
IMRF	17,919,731	17,720,695	98.89%	-935,301	-5.01%	18,655,996	99.66%	18,719,731
Liability Insurance	6,300,407	6,091,527	96.68%	-138,306	-2.22%	6,229,833	98.95%	6,295,988
Veterans Assistance Commission	320,089	309,939	96.83%	-64,802	-17.29%	374,741	98.96%	378,682
Stormwater Management	7,374,588	5,267,564	71.43%	995,773	23.31%	4,271,791	48.00%	8,900,246
Division of Transportation	19,409,494	18,720,697	96.45%	299,308	1.62%	18,421,389	93.48%	19,705,270
Hulse Detention Center	6,024,234	3,435,287	57.02%	-3,121,725	-47.61%	6,557,012	80.82%	8,112,929
Winchester House	2,317,273	2,307,852	99.59%	7,067	0.31%	2,300,785	99.29%	2,317,273
Health Department	78,210,975	69,674,056	89.08%	-5,286,529	-7.05%	74,960,585	92.78%	80,795,440
Tuberculosis Clinic	488,366	469,231	96.08%	-259,004	-35.57%	728,235	101.03%	720,819
Total - Other Property Tax Op Funds	149,369,994	134,957,411	90.35%	-9,519,667	-6.59%	144,477,078	91.47%	157,951,214
Total Operating Funds	337,995,297	302,072,491	89.37%	-4,060,849	-1.33%	306,133,340	91.83%	333,355,871
Property Tax Capital Funds								
Bridge Tax	4,725,500	3,918,415	82.92%	11,058	0.28%	3,907,357	96.54%	4,047,248
Matching Tax	8,486,622	8,269,942	97.45%	-79,502	-0.95%	8,349,444	75.14%	11,111,214
Sub Total - Capital	13,212,122	12,188,357	92.25%	-68,444	-0.56%	12,256,801	80.86%	15,158,462
TOTAL PROPERTY TAX	351,207,419	314,260,848	89.48%	-4,129,294	-1.30%	318,390,142	91.36%	348,514,333

Revenue Summary - 4th Quarter FY2017

Current Period: Nov-17

Date: 29-DEC-2017

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SPECIAL REVENUE								
Law Library	436,868	428,681	98.13%	15,879	3.85%	412,802	135.40%	304,868
Children's Waiting Room Fund	193,446	179,483	92.78%	4,162	2.37%	175,321	109.27%	160,446
Court Automation	1,032,500	884,571	85.67%	-40,545	-4.38%	925,116	91.96%	1,006,000
Court Document Storage	482,000	414,478	85.99%	-11,062	-2.60%	425,540	94.98%	448,016
Probation Services Fee	2,073,119	1,647,246	79.46%	-295,922	-15.23%	1,943,168	93.73%	2,073,119
Vital Records Automation	80,825	74,482	92.15%	-1,095	-1.45%	75,577	90.59%	83,432
GIS Automation Fee	602,000	554,173	92.06%	-32,349	-5.52%	586,522	97.43%	602,000
Tax Sale Automation Fees	77,270	93,033	120.40%	-38,742	-29.40%	131,775	216.84%	60,770
Recorder Automation	1,145,967	967,366	84.41%	-59,693	-5.81%	1,027,059	91.47%	1,122,795
Solid Waste Management Tax	168,635	151,343	89.75%	-29,755	-16.43%	181,098	107.39%	168,635
Coroner Fees	135,300	47,459	35.08%	-96,813	-67.10%	144,272	106.77%	135,127
Electronic Citation Fund	102,000	70,307	68.93%	-10,873	-13.39%	81,180	89.21%	91,000
Neutral Site Custody Exchange Fee	124,296	120,289	96.78%	212	0.18%	120,077	93.59%	128,296
Transportation Hire Back	55,000	21,880	39.78%	-45,901	-67.72%	67,781	-123.24%	55,000
HUD Grants	6,777,716	2,912,797	42.98%	-2,358,631	-44.74%	5,271,428	-58.56%	9,002,471
Workforce Development	6,565,091	5,021,879	76.49%	-55,456	-1.09%	5,077,335	-47.13%	10,773,990
TOTAL SPECIAL REVENUE	20,052,033 =====	13,589,466 =====	67.77% =====	-3,056,587 =====	-18.36% =====	16,646,053 =====	63.50% =====	26,215,965 =====
CAPITAL PROJECT FUNDS								
2010A Bond Road Construction Project	0	38,007	n/m	28,965	320.34%	9,042	158.89%	5,691
2011A Tax Exempt GO	0	2,371	n/m	772	48.28%	1,599	n/m	0
2013 Bond	0	6,871	n/m	1,360	24.68%	5,511	-68.18%	8,083
2015 Bond	0	587,794	n/m	228,283	63.50%	359,511	n/m	0
1/4% Sales Tax	52,912,956	29,703,640	56.14%	5,022,937	20.35%	24,680,703	48.83%	50,543,891
Motor Fuel Tax	10,425,800	9,940,545	95.35%	-74,635	-0.75%	10,015,180	97.00%	10,325,226
TOTAL CAPITAL PROJECT FUNDS	63,338,756 =====	40,279,227 =====	63.59% =====	5,207,680 =====	14.85% =====	35,071,547 =====	57.60% =====	60,882,891 =====
INTERNAL SERVICE FUNDS								
HEALTH-LIFE-DENTAL INSURANCE FUND	45,189,420 =====	39,613,614 =====	87.66% =====	-3,270,078 =====	-7.63% =====	42,883,692 =====	93.72% =====	45,757,138 =====
ENTERPRISE FUND								
PUBLIC WORKS	43,057,671 =====	60,686,401 =====	140.94% =====	6,024,487 =====	11.02% =====	54,661,914 =====	103.04% =====	53,050,677 =====
GRAND TOTAL - ALL REVENUES	522,845,299 =====	468,429,557 =====	89.59% =====	776,209 =====	0.17% =====	467,653,348 =====	87.51% =====	534,421,004 =====

Expense Summary - 4th Quarter FY2017

Current Period: Nov-17

Date: 29-DEC-2017

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY17 ACT to FY16 ACT		Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
SUMMARY - ALL FUNDS								
Property Tax Funds								
General Fund	259,418,785	175,533,242	67.66%	-5,181,131	-2.87%	180,714,373	70.68%	255,683,932
Other Property Tax Operating Funds	156,323,695	135,164,581	86.46%	-6,724,301	-4.74%	141,888,882	90.53%	156,739,817
Capital Project Funds	22,528,722	11,346,819	50.37%	-6,200,315	-35.34%	17,547,134	56.12%	31,264,900
Sub Total	438,271,203	322,044,643	73.48%	-18,105,746	-5.32%	340,150,389	76.66%	443,688,650
Special Revenue Funds								
Capital Project Funds	23,347,390	14,343,774	61.44%	-5,166,987	-26.48%	19,510,761	68.13%	28,637,031
Internal Service Funds	209,488,279	87,076,137	41.57%	27,104,876	45.20%	59,971,261	26.56%	225,816,407
Public Works	45,189,420	42,816,081	94.75%	-685,450	-1.58%	43,501,531	94.98%	45,799,706
	57,263,287	50,526,444	88.24%	-8,881,984	-14.95%	59,408,428	68.16%	87,154,919
GRAND TOTAL - ALL FUNDS	773,559,579	516,807,079	66.81%	-5,735,291	-1.10%	522,542,370	62.87%	831,096,712
GENERAL FUND								
County Board	2,508,691	1,876,778	74.81%	5,547	0.30%	1,871,231	81.83%	2,286,747
County Administrator	2,749,000	2,223,969	80.90%	-591,409	-21.01%	2,815,378	94.15%	2,990,403
General Operating Expense	17,171,619	12,705,772	73.99%	306,073	2.47%	12,399,699	77.83%	15,932,495
Corporate Capital Improvements	85,344,994	19,751,465	23.14%	2,100,041	11.90%	17,651,424	21.59%	81,747,835
FAS	13,566,761	10,982,519	80.95%	-1,205,903	-9.89%	12,188,422	89.41%	13,632,755
Information Technology	12,006,498	10,873,210	90.56%	151,213	1.41%	10,721,997	93.46%	11,471,812
Human Resources	1,774,041	1,671,711	94.23%	-169,016	-9.18%	1,840,727	99.32%	1,853,358
Treasurer	1,465,453	1,349,123	92.06%	-2,661	-0.20%	1,351,784	82.66%	1,635,382
Recorder of Deeds	685,277	627,113	91.51%	-54,508	-8.00%	681,621	84.51%	806,529
County Clerk	3,618,571	3,491,505	96.49%	-273,563	-7.27%	3,765,068	83.54%	4,506,757
Chief County Assessment Officer	2,443,007	2,288,071	93.66%	-86,561	-3.65%	2,374,632	90.94%	2,611,304
Regional Office of Education	744,581	700,417	94.07%	-62,815	-8.23%	763,232	97.74%	780,857
Planning & Development	4,001,916	3,573,197	89.29%	-352,632	-8.98%	3,925,829	96.95%	4,049,130
Sheriff	64,792,953	60,342,445	93.13%	-3,086,075	-4.87%	63,428,520	97.59%	64,996,259
Clerk of the Circuit Court	8,474,263	7,802,140	92.07%	-646,559	-7.65%	8,448,699	95.69%	8,829,059
Circuit Courts	16,453,945	14,611,097	88.80%	-878,417	-5.67%	15,489,514	96.62%	16,031,644
States Attorney	14,746,410	14,132,731	95.84%	-156,098	-1.09%	14,288,829	97.37%	14,674,775
County Coroner	1,443,198	1,393,994	96.59%	73,159	5.54%	1,320,835	93.78%	1,408,488
Public Defender	5,265,967	5,036,523	95.64%	-211,290	-4.03%	5,247,813	99.61%	5,268,441
Merit Commission	161,640	99,462	61.53%	-39,657	-28.51%	139,119	81.88%	169,901
TOTAL GENERAL FUND	259,418,785	175,533,242	67.66%	-5,181,131	-2.87%	180,714,373	70.68%	255,683,932
OTHER PROPERTY TAX OPERATING FUNDS								
FICA	12,021,381	9,720,460	80.86%	-1,202,355	-11.01%	10,922,815	91.47%	11,941,889
IMRF	17,974,813	15,890,698	88.41%	-2,069,564	-11.52%	17,960,262	100.47%	17,876,313
Liability Insurance	6,686,800	6,211,302	92.89%	-176,891	-2.77%	6,388,193	92.86%	6,879,358
Veterans Assistance Commission	570,089	519,022	91.04%	74,010	16.63%	445,012	93.41%	476,418
Stormwater Management	4,854,743	2,973,147	61.24%	-3,161,053	-51.53%	6,134,200	77.97%	7,867,240
Division of Transportation	20,704,771	19,005,579	91.79%	-486,662	-2.50%	19,492,241	92.43%	21,089,278
Hulse Detention Center	6,882,109	6,247,840	90.78%	-268,378	-4.12%	6,516,218	94.89%	6,867,099
Winchester House	2,317,273	2,288,423	98.76%	-47,960	-2.05%	2,336,383	100.82%	2,317,273
Health Department	83,573,352	71,636,788	85.72%	605,002	0.85%	71,031,786	88.00%	80,714,050
Tuberculosis Clinic	738,366	671,323	90.92%	9,551	1.44%	661,772	93.09%	710,900
Total - Other Property Tax Op Funds	156,323,695	135,164,581	86.46%	-6,724,301	-4.74%	141,888,882	90.53%	156,739,817
Total Operating Funds	415,742,481	310,697,824	74.73%	-11,905,431	-3.69%	322,603,255	78.22%	412,423,750

Current Period: Nov-17

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Variance FY17 ACT to FY16 ACT	Prior Year Y-T-D Expenditures	Prior Year Percent Expended	Prior Year Budgeted Expenditures	
PROPERTY TAX CAPITAL FUNDS								
Bridge Tax	9,044,300	3,215,640	35.55%	-2,429,973	-43.04%	5,645,613	56.38%	10,013,300
Matching Tax	13,484,422	8,131,179	60.30%	-3,770,342	-31.68%	11,901,521	56.00%	21,251,600
TOAL PROPERTY TAX CAPITAL FUNDS	22,528,722	11,346,819	50.37%	-6,200,315	-35.34%	17,547,134	56.12%	31,264,900
TOTAL PROPERTY TAX	438,271,203	322,044,643	73.48%	-18,105,746	-5.32%	340,150,389	76.66%	443,688,650
SPECIAL REVENUE								
Law Library	461,854	428,599	92.80%	-30,819	-6.71%	459,418	99.90%	459,875
Children's Waiting Room Fund	223,365	196,551	88.00%	-20,769	-9.56%	217,320	99.89%	217,565
Court Automation	1,848,504	1,064,291	57.58%	-243,199	-18.60%	1,307,490	64.72%	2,020,140
Court Document Storage	663,896	269,785	40.64%	-449,637	-62.50%	719,422	76.35%	942,230
Probation Services Fee	2,512,116	1,423,762	56.68%	-300,387	-17.42%	1,724,149	83.34%	2,068,787
Vital Records Automation	67,031	61,276	91.42%	-987	-1.59%	62,263	96.91%	64,249
GIS Automation Fee	602,000	0	0.00%	-585,382	-100.00%	585,382	97.24%	602,000
Tax Sale Automation Fees	70,145	36,881	52.58%	-9,699	-20.82%	46,580	92.97%	50,100
Recorder Automation	1,642,441	1,112,021	67.71%	-64,310	-5.47%	1,176,331	80.82%	1,455,527
Solid Waste Management Tax	168,635	150,067	88.99%	-15,631	-9.43%	165,698	82.85%	200,000
Coroner Fees	138,424	122,972	88.84%	-38,669	-23.92%	161,641	83.88%	192,695
Electronic Citation Fund	300,400	0	0.00%	-35,000	-100.00%	35,000	9.93%	352,400
Neutral Site Custody Exchange Fee	180,000	157,983	87.77%	-22,017	-12.23%	180,000	100.00%	180,000
Transportation Hire Back	78,297	22,936	29.29%	22,936	#DIV/0!	0	0.00%	55,000
HUD Grants	7,825,191	3,553,585	45.41%	-3,094,357	-46.55%	6,647,942	73.85%	9,002,471
Workforce Development	6,565,091	5,743,064	87.48%	-279,061	-4.63%	6,022,125	55.90%	10,773,990
TOTAL SPECIAL REVENUE	23,347,390	14,343,774	61.44%	-5,166,987	-26.48%	19,510,761	68.13%	28,637,031
CAPITAL PROJECT FUNDS								
2010A Bond Road Construction Project	7,192,253	1,607,358	22.35%	-188,420	-10.49%	1,795,778	20.00%	8,978,989
2011A Tax Exempt GO	778,627	760,211	97.63%	684,442	903.33%	75,769	9.35%	810,726
2013 Bond	892,413	-72,491	-8.12%	-1,883,598	-104.00%	1,811,107	82.51%	2,194,973
2015 Bond	62,052,026	44,211,345	71.25%	25,144,036	131.87%	19,067,309	23.70%	80,436,033
1/4% Sales Tax	117,824,675	27,299,255	23.17%	-3,481,063	-11.31%	30,780,318	27.16%	113,317,600
Motor Fuel Tax	20,748,285	13,270,459	63.96%	6,829,480	106.03%	6,440,979	32.08%	20,078,086
TOTAL CAPITAL PROJECTS	209,488,279	87,076,137	41.57%	27,104,876	45.20%	59,971,261	26.56%	225,816,407
INTERNAL SERVICE FUNDS								
HEALTH-LIFE-DENTAL INSURANCE FUND	45,189,420	42,816,081	94.75%	-685,450	-1.58%	43,501,531	94.98%	45,799,706
ENTERPRISE FUND								
PUBLIC WORKS	57,263,287	50,526,444	88.24%	-8,881,984	-14.95%	59,408,428	68.16%	87,154,919
GRAND TOTAL - ALL FUNDS	773,559,579	516,807,079	66.81%	-5,735,291	-1.10%	522,542,370	62.87%	831,096,712