

MONTHLY REPORTS



August 17, 2022
Finance Department
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LAKE COUNTY MONTHLY FINANCIAL REPORTS

Summary: This report shows data as unaudited. 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.

Background:

Three reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 7/31/2022,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the July 2022 activity.

Analysis:

- The **Revenue & Expense Report** reflects activity through the end of July, eight months of activity, so a straight-line benchmark would indicate that 66.67% of budgeted expenditures or revenues would be spent/received. Special Revenue Fund revenue has increased the last two years because of federal grant funding.
- The **Economic Indicator Report** reflects the status of the County's economically sensitive indicators, in a color-coded fashion. State-shared revenues, reflecting collection in most cases through May, are coming in higher than expected budget. Month over month recorder fees continue to exceed the expected budgeted revenue. Recorder fees have increased the last two years due to the unanticipated increase of refinanced mortgages and the buying/selling of homes during the COVID pandemic. Overtime expense year-to-date exceeds the budgeted expense by 71.5%. Overtime expense is included within the salary expense. Although overtime expense exceeds the budget, the overall salary expense year-to-date remains below the expected budget by 13.5%.
- The **P-Card Summary Report** reflects the activity for July 2022. There were 1,287 transactions totaling \$582,718, which was 11% less than June 2022. The top three spend categories are Telecom Wireless, Consumer Retail, and Travel & Entertainment Hotel. The suppliers with the highest spend were Verizon Wireless, Amazon, and Waste Management.

Please contact me with any questions.

Attachments: (1) Revenue & Expense Budget vs. Actual Report, (2) Economic Indicator Report, (3) P-Card Summary Report

Revenue Summary
Lake County
Current Period: Jul-22

Date: 15-AUG-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	199,820,899	116,243,446	58.17%	191,934,425	110,365,285	57.50%
Other Property Tax Operating Funds	181,565,830	91,027,798	50.13%	164,616,171	87,300,943	53.03%
Capital Project Funds	15,879,199	9,953,913	62.69%	17,325,138	11,551,026	66.67%
Sub Total	397,265,928	217,225,157	54.68%	373,875,734	209,217,254	55.96%
Special Revenue Funds	52,461,690	91,796,638	174.98%	55,886,939	122,787,315	219.71%
Capital Project Funds	70,436,945	27,955,464	39.69%	66,330,347	34,508,723	52.03%
Internal Service Funds	49,408,163	30,189,721	61.10%	47,564,900	31,314,575	65.84%
Public Works	53,690,054	30,835,804	57.43%	54,221,144	32,832,005	60.55%
GRAND TOTAL - ALL FUNDS	623,262,780	398,002,784	63.86%	597,879,064	430,659,872	72.03%

PROPERTY TAX FUNDS

General Fund	199,820,899	116,243,446	58.17%	191,934,425	110,365,285	57.50%
Other Property Tax Operating Funds						
FICA	11,011,000	5,774,543	52.44%	10,011,090	5,330,630	53.25%
IMRF	17,507,950	9,188,454	52.48%	18,507,950	9,716,648	52.50%
Liability Insurance	4,663,080	2,519,252	54.03%	873,410	520,676	59.61%
Veterans Assistance Commission	767,128	408,004	53.19%	559,628	305,697	54.63%
Stormwater Management	16,708,341	3,525,402	21.10%	13,380,148	2,816,921	21.05%
Division of Transportation	24,052,299	11,974,028	49.78%	24,192,926	11,914,907	49.25%
Hulse Detention Center	8,284,199	6,676,133	80.59%	8,741,349	3,697,413	42.30%
Winchester House	(1,735,593)	(232)	0.01%	-	(2,427)	n/m
Health Department	99,855,165	50,726,587	50.80%	87,720,016	52,681,945	60.06%
Tuberculosis Clinic	452,261	235,628	52.10%	629,654	318,533	50.59%
Total - Other Property Tax Op Funds	181,565,830	91,027,798	50.13%	164,616,171	87,300,943	53.03%
Total Operating Funds	381,386,729	207,271,244	54.35%	356,550,596	197,666,228	55.44%
Property Tax Capital Funds						
Long Term Capital	3,570,472	3,570,472	100.00%	5,000,000	5,000,000	100.00%
Bridge Tax	3,917,604	2,048,465	52.29%	3,967,045	2,179,615	54.94%
Matching Tax	8,391,123	4,334,976	51.66%	8,358,093	4,371,411	52.30%
Sub Total - Capital	15,879,199	9,953,913	62.69%	17,325,138	11,551,026	66.67%
TOTAL PROPERTY TAX	397,265,928	217,225,157	54.68%	373,875,734	209,217,254	55.96%

SPECIAL REVENUE

<i>Non-Federal Special Revenue Funds</i>						
Law Library	395,800	258,285	65.26%	395,800	264,942	66.94%
Children's Waiting Room Fund	180,500	106,943	59.25%	180,500	109,965	60.92%
Court Automation	1,050,151	511,336	48.69%	756,512	609,790	80.61%
Court Document Storage	1,070,276	529,808	49.50%	757,943	612,982	80.87%
Probation Services Fee	1,465,750	685,326	46.76%	1,445,000	844,390	58.44%
Vital Records Automation	62,689	52,498	83.74%	79,937	47,838	59.84%
GIS Automation Fee	2,079,187	1,565,848	75.31%	1,957,000	2,000,202	102.21%
Tax Sale Automation Fees	112,620	130,613	115.98%	104,802	91,503	87.31%
Recorder Automation	1,358,403	1,102,300	81.15%	1,278,715	1,406,920	110.03%
Solid Waste Management Tax	201,635	156,338	77.53%	201,635	125,304	62.14%
Coroner Fees	201,000	24,985	12.43%	250,300	19,767	7.90%
Electronic Citation Fund	266,698	124,653	46.74%	165,673	151,266	91.30%
Neutral Site Custody Exchange Fee	175,200	97,220	55.49%	175,200	100,009	57.08%
Transportation Hire Back	40,000	30,975	77.44%	31,200	53,989	173.04%
HUD Grants	25,897,552	4,784,809	18.48%	17,044,448	2,978,461	17.47%
Workforce Development	7,472,329	3,667,363	49.08%	8,481,982	4,288,964	50.57%
Video Gaming	629,809	517,219	82.12%	733,528	348,885	47.56%
Total Non-Federal Special Revenue Funds	42,659,599	14,346,519	33.63%	34,040,175	14,055,177	41.29%

Revenue Summary
Lake County
Current Period:Jul-22

Date:15-AUG-2022

	FY22 Y-T-D Budgeted Revenues	FY22 Y-T-D Revenues	FY22 % of Budgeted Revenues	FY21 Y-T-D Budgeted Revenues	FY21 Y-T-D Revenues	FY21 % of Budgeted Revenues
<i>Federal Special Revenue Funds</i>						
CARES Act Fund	-	2	n/m	-	13,902,419	n/m
ARPA Fund	-	67,648,028	n/m	1,200,000	67,648,232	5637.35%
ERA Fund	-	-	n/m	20,646,763	20,646,763	100.00%
ERA 2 Fund	9,802,090	9,802,090	100.00%	-	6,534,727	n/m
<i>Total Federal Special Revenue Funds</i>	9,802,090	77,450,120	790.14%	21,846,763	108,732,141	497.70%
TOTAL SPECIAL REVENUE	52,461,690	91,796,638	174.98%	55,886,939	122,787,315	219.71%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	45	n/m	-	4	n/m
2013 Bond	-	-	n/m	-	-	n/m
2015 Bond	-	2,101	n/m	-	3,194	n/m
1/4% Sales Tax	45,266,177	16,417,471	36.27%	42,882,134	18,482,337	43.10%
Motor Fuel Tax	25,170,768	11,535,846	45.83%	23,448,213	16,023,188	68.33%
TOTAL CAPITAL PROJECT FUNDS	70,436,945	27,955,464	39.69%	66,330,347	34,508,723	52.03%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	49,408,163	30,189,721	61.10%	47,564,900	31,314,575	65.84%
ENTERPRISE FUND						
PUBLIC WORKS	53,690,054	30,835,804	57.43%	54,221,144	32,832,005	60.55%
GRAND TOTAL - ALL REVENUES	623,262,780	398,002,784	63.86%	597,879,064	430,659,872	72.03%

Expense Summary
Lake County
Current Period: Jul-22

Date: 15-AUG-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	210,370,943	115,736,543	55.02%	200,627,158	116,489,834	58.06%
Other Property Tax Operating Funds	181,673,073	100,844,075	55.51%	170,485,970	97,133,559	56.97%
Capital Project Funds	45,152,102	8,941,730	19.80%	45,595,726	8,215,060	18.02%
Sub Total	437,196,118	225,522,348	51.58%	416,708,854	221,838,453	53.24%
Special Revenue Funds	100,538,167	27,615,662	27.47%	77,006,249	35,176,577	45.68%
Capital Project Funds	177,006,154	23,143,062	13.07%	170,421,588	30,008,640	17.61%
Internal Service Funds	50,295,906	30,162,332	59.97%	47,564,900	28,659,394	60.25%
Public Works	58,710,023	27,092,352	46.15%	64,535,847	26,460,819	41.00%
GRAND TOTAL - ALL FUNDS	823,746,368	333,535,756	40.49%	776,237,438	342,143,883	44.08%

GENERAL FUND

County Board	2,159,011	1,219,115	56.47%	1,994,669	1,230,463	61.69%
County Administrator	4,124,629	2,437,668	59.10%	2,958,129	1,695,457	57.32%
General Operating Expense	25,471,181	12,284,715	48.23%	26,937,995	14,081,044	52.27%
Corporate Capital Improvements	515,046	459,071	89.13%	3,580,804	1,503,097	41.98%
FAS	2,067,750	1,399,284	67.67%	3,380,842	2,255,891	66.73%
Information Technology	15,095,220	9,663,324	64.02%	13,927,189	8,567,838	61.52%
Human Resources	2,149,261	1,533,527	71.35%	2,004,579	1,259,855	62.85%
Construction and Facilities	10,503,078	5,938,808	56.54%	10,628,244	6,222,505	58.55%
Treasurer	1,429,405	828,646	57.97%	1,478,393	866,482	58.61%
Recorder of Deeds	368,444	206,515	56.05%	397,006	264,406	66.60%
County Clerk	4,768,228	3,019,618	63.33%	4,271,986	3,033,066	71.00%
Chief County Assessment Officer	3,162,834	1,931,176	61.06%	2,978,899	1,821,920	61.16%
Regional Office of Education	785,281	345,822	44.04%	727,615	393,842	54.13%
Planning & Development	3,402,166	2,221,475	65.30%	3,431,579	1,994,041	58.11%
Sheriff	78,843,144	40,717,893	51.64%	72,484,150	42,112,747	58.10%
Clerk of the Circuit Court	9,586,691	6,207,872	64.76%	8,773,139	5,439,045	62.00%
Circuit Courts	17,612,469	10,055,128	57.09%	16,173,080	9,187,922	56.81%
States Attorney	20,233,653	10,414,045	51.47%	16,936,292	9,939,834	58.69%
County Coroner	1,977,828	1,191,280	60.23%	1,839,665	1,170,329	63.62%
Public Defender	6,062,328	3,647,879	60.17%	5,688,142	3,438,992	60.46%
Merit Commission	53,295	13,684	25.68%	34,763	11,057	31.81%
TOTAL GENERAL FUND	210,370,943	115,736,543	55.02%	200,627,158	116,489,834	58.06%

OTHER PROPERTY TAX OPERATING FUNDS

FICA	13,154,123	7,684,476	58.42%	12,332,818	7,112,838	57.67%
IMRF	15,687,782	9,594,270	61.16%	18,266,043	10,295,708	56.37%
Liability Insurance	6,021,489	3,665,513	60.87%	5,790,888	4,859,051	83.91%
Veterans Assistance Commission	905,720	589,215	65.05%	699,135	411,320	58.83%
Stormwater Management	9,428,658	3,164,105	33.56%	9,367,085	2,713,197	28.97%
Division of Transportation	23,321,497	14,406,377	61.77%	21,557,136	13,192,735	61.20%
Hulse Detention Center	8,137,577	5,090,184	62.55%	7,648,169	4,835,970	63.23%
Winchester House	-	-	n/m	-	-	n/m
Health Department	104,201,414	56,189,665	53.92%	94,052,695	53,345,929	56.72%
Tuberculosis Clinic	814,813	460,271	56.49%	772,002	366,812	47.51%
Total - Other Property Tax Op Funds	181,673,073	100,844,075	55.51%	170,485,970	97,133,559	56.97%
Total Operating Funds	392,044,017	216,580,618	55.24%	371,113,128	213,623,393	57.56%

PROPERTY TAX CAPITAL FUNDS

Long Term Capital	21,058,250	4,475,673	21.25%	21,822,568	3,916,170	17.95%
Bridge Tax	8,004,697	747,582	9.34%	7,097,579	1,433,017	20.19%
Matching Tax	16,089,155	3,718,475	23.11%	16,675,579	2,865,873	17.19%
TOTAL PROPERTY TAX CAPITAL FUNDS	45,152,102	8,941,730	19.80%	45,595,726	8,215,060	18.02%
TOTAL PROPERTY TAX	437,196,119	225,522,348	51.58%	416,708,854	221,838,453	53.24%

Expense Summary
Lake County
Current Period: Jul-22

Date: 15-AUG-2022

	FY22 Y-T-D Budgeted Expenditures	FY22 Y-T-D Expenditures	FY22 % of Budgeted Expenditures	FY21 Y-T-D Budgeted Expenditures	FY21 Y-T-D Expenditures	FY21 % of Budgeted Expenditures
SPECIAL REVENUE						
<i>Non-Federal Special Revenue Funds</i>						
Law Library	426,270	226,183	53.06%	404,337	226,285	55.96%
Children's Waiting Room Fund	180,789	116,859	64.64%	181,358	103,510	57.07%
Court Automation	2,348,965	685,764	29.19%	1,679,801	842,715	50.17%
Court Document Storage	2,044,403	521,229	25.50%	1,482,245	578,742	39.04%
Probation Services Fee	1,739,112	244,694	14.07%	2,759,485	244,392	8.86%
Vital Records Automation	79,362	53,030	66.82%	73,046	48,700	66.67%
GIS Automation Fee	2,077,187	-	0.00%	1,955,500	-	0.00%
Tax Sale Automation Fees	192,185	172,986	90.01%	223,545	172,626	77.22%
Recorder Automation	1,669,795	1,063,423	63.69%	1,536,722	847,451	55.15%
Solid Waste Management Tax	200,000	156,338	78.17%	200,000	127,792	63.90%
Coroner Fees	196,832	153,040	77.75%	191,332	167,590	87.59%
Electronic Citation Fund	1,000,000	186,120	18.61%	450,000	66,583	14.80%
Neutral Site Custody Exchange Fee	175,000	-	0.00%	175,000	83,280	47.59%
Transportation Hire Back	64,657	9,657	14.94%	55,000	-	0.00%
HUD Grants	26,473,661	5,309,274	20.05%	19,961,838	3,404,269	17.05%
Workforce Development	7,486,738	4,294,179	57.36%	8,481,983	4,670,342	55.06%
Video Gaming	1,240,518	297,783	24.00%	1,547,576	232,683	15.04%
<i>Total Non-Federal Special Revenue Funds</i>	47,595,474	13,490,559	28.34%	41,358,768	11,816,960	28.57%
<i>Federal Special Revenue Funds</i>						
CARES Act Fund	-	-	n/m	13,800,718	12,145,869	88.01%
ARPA Fund	36,941,018	2,674,219	7.24%	1,200,000	4,948	0.41%
ERA Fund	1,698,293	903,532	53.20%	20,646,763	11,208,800	54.29%
ERA 2 Fund	14,303,382	10,547,352	73.74%	-	-	n/m
<i>Total Federal Special Revenue Funds</i>	52,942,693	14,125,103	26.68%	35,647,481	23,359,617	65.53%
TOTAL SPECIAL REVENUE	100,538,167	27,615,662	27.47%	77,006,249	35,176,577	45.68%
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	-	-	n/m	-	-	n/m
1/4% Sales Tax	122,669,635	16,913,887	13.79%	127,438,617	24,392,427	19.14%
Motor Fuel Tax	54,336,519	6,229,174	11.46%	42,982,970	5,616,213	13.07%
TOTAL CAPITAL PROJECTS	177,006,154	23,143,062	13.07%	170,421,588	30,008,640	17.61%
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	50,295,906	30,162,332	59.97%	47,564,900	28,659,394	60.25%
ENTERPRISE FUND						
PUBLIC WORKS	58,710,023	27,092,352	46.15%	64,535,847	26,460,819	41.00%
GRAND TOTAL - ALL FUNDS	823,746,369	333,535,756	40.49%	776,237,438	342,143,883	44.08%

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of July 31,2022

<u>Selected Property Tax Fund Revenues</u>		<u>As of</u>	<u>FY22 Budget</u>	<u>Expected</u>	<u>Actual</u>	<u>% Change</u>
Sales Taxes Total		May-22	32,301,592	15,429,956	18,363,855	19.0%
1/4% Sales Tax: SEASONALLY ADJUSTED		May-22	28,051,592	13,455,968	15,982,563	18.8%
1% Sales Tax: SEASONALLY ADJUSTED		May-22	4,250,000	1,973,988	2,381,292	20.6%
Income Tax SEASONALLY ADJUSTED		Jun-22	9,500,000	6,094,400	9,133,907	49.9%
Personal Property Repl Tax SEASONALLY ADJUSTED		May-22	4,750,000	3,636,916	9,265,573	154.8%
Use Tax SEASONALLY ADJUSTED		Apr-22	3,500,000	1,428,742	1,374,251	-3.8%
Building Permits		Jul-22	1,300,000	808,690	860,908	6.5%
Interest Income (101-220)		Jul-22	3,272,045	1,825,904	996,280	-45.4%
Recorder Fees		Jul-22	3,567,070	2,244,105	5,061,234	125.5%
Total Selected Property Tax Fund Revenues			58,190,707	31,468,713	45,056,008	43.2%
<u>Selected Non Property Tax Fund Revenues</u>				<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED		May-22	34,913,743	16,781,098	18,943,883	12.9%
Motor Fuel Tax SEASONALLY ADJUSTED		May-22	16,188,755	6,818,272	7,162,242	5.0%
<u>Other Expenses</u>				<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)		Jul-22	181,001,059	117,515,231	101,605,652	-13.5%
Overtime (Funds 101-220)		Jul-22	4,574,664	2,664,992	4,569,300	71.5%
Utility Costs (Funds 101-220)		Jul-22	3,253,355	1,832,255	1,664,775	-9.1%
Motor Fuel Costs		Jul-22	1,802,204	1,041,759	1,374,459	31.9%
<u>Other</u>				<u>Prior Year</u>	<u>Current Month</u>	
Gasoline (Average Price Per Gallon)		Jul-22		2.727	3.949	44.8%
<u>Labor and Employment</u>						
Unemployment Rate				<u>Prior Year</u>	<u>Current Month</u>	
Lake County		Jun-22		5.4%	3.9%	-27.8%
Illinois		Jun-22		7.2%	4.7%	-34.7%
Labor Force Data - NOT seasonally adjusted						
Lake County Estimates		Jun-22		363,820	377,123	3.7%
Illinois Estimates		Jun-22		6,303,537	6,490,853	3.0%
<u>Economic Data</u>				<u>Prior Year</u>	<u>Current Month</u>	
Consumer Price Index - CPI-U		Jul-22		273.003	296.276	8.5%
Interest Rate - Effective Federal Funds Rate		Jul-22		0.10%	1.68%	1580.0%
Dow Jones Industrial Average		Jul-22		34,935.47	32,845.13	-6.0%

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2022 MONTHLY

Selected Property Tax Fund Revenues		As of	Expected	Actual	% Change
Sales Taxes Total		May-22	2,834,838	3,513,556	23.9%
1/4% Sales Tax:	SEASONALLY ADJUSTED	May-22	2,448,126	3,028,265	23.7%
1% Sales Tax:	SEASONALLY ADJUSTED	May-22	386,712	485,291	25.5%
Income Tax	SEASONALLY ADJUSTED	Jun-22	892,684	1,300,954	45.7%
Personal Property Repl Tax	ADJUSTED	May-22	153,598	207,907	35.4%
Use Tax	SEASONALLY ADJUSTED	Apr-22	275,611	226,067	-18.0%
Building Permits		Jul-22	90,029	100,736	11.9%
Interest Income (101-220)		Jul-22	272,786	411	-99.8%
Recorder Fees		Jul-22	383,106	448,002	16.9%
Total Selected Property Tax Fund Revenues			4,902,652	5,797,633	18.3%
Selected Non Property Tax Fund Revenues			Expected	Actual	
1/4% Sales Tax for Trans	SEASONALLY ADJUSTED	May-22	3,062,137	3,496,659	14.2%
Motor Fuel Tax	SEASONALLY ADJUSTED	May-22	1,038,894	1,186,392	14.2%
Other Expenses			Expected	Actual	
Salaries Over (+) Under (-) Budget (Funds 101-220)		Jul-22	13,881,516	12,580,701	-9.4%
Overtime (Funds 101-220)		Jul-22	309,463	687,780	122.2%
Utility Costs (Funds 101-220)		Jul-22	245,129	170,998	-30.2%
Motor Fuel Costs		Jul-22	132,371	202,127	52.7%
Other			Prior Month	Current month	
Gasoline (Average Price Per Gallon)		Jul-22	4.638	3.949	-14.9%
Labor and Employment					
Unemployment Rate			Prior Month	Current month	
Lake County		Jun-22	4.5%	3.9%	-13.3%
Illinois		Jun-22	4.5%	4.7%	4.4%
Labor Force Data - NOT seasonally adjusted					
Lake County Estimates		Jun-22	365,792	377,123	3.1%
Illinois Estimates		Jun-22	6,409,495	6,490,853	1.3%
Economic Data					
Consumer Price Index - CPI-U		Jul-22	296.311	296.276	0.0%
Interest Rate - Effective Federal Funds Rate		Jul-22	1.21%	1.68%	38.8%
Dow Jones Industrial Average		Jul-22	30,775.43	32,845.13	6.7%

LAKE COUNTY IL OVERVIEW

7/1/22 - 7/31/22



Spend

\$582,718

vs. Last Month

▼

(11%)

Transactions

1,287

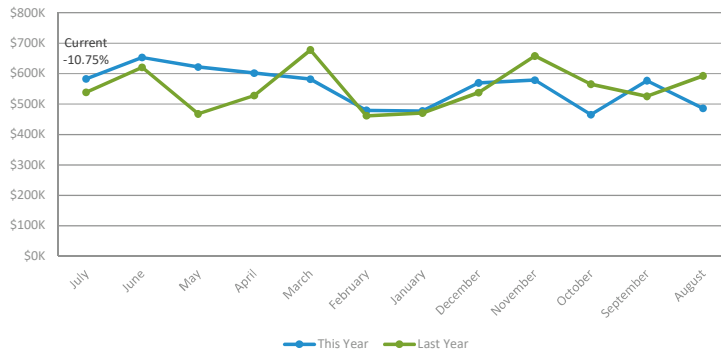
Fiscal Spend

\$4,567,989

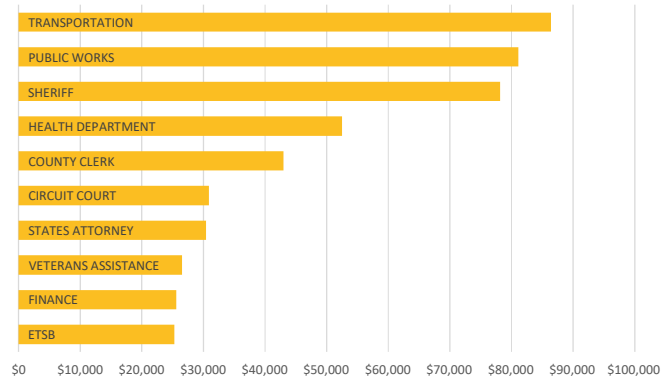
12 Month Spend

\$6,674,259

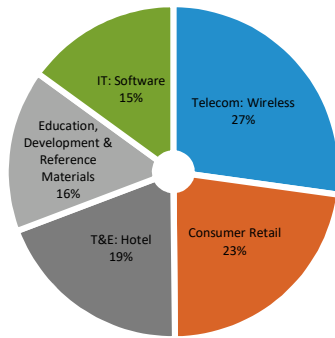
SPEND



TOP DEPARTMENTS

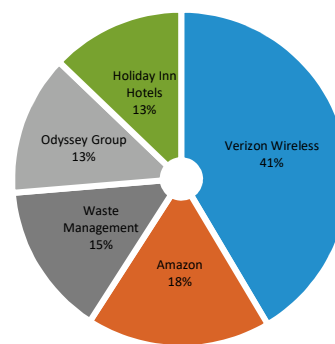


TOP CATEGORIES



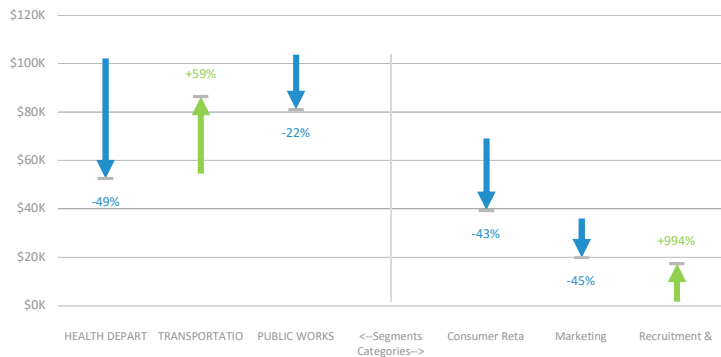
THE TOP 5
CATEGORIES REPRESENT
33%
OF YOUR TOTAL SPEND

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.