

# MONTHLY REPORTS



August 1, 2021  
Finance and Administrative Services  
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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.

**Background:**

Three reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 6/30/2021,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the June 2021 activity.

**Analysis:**

- The **Revenue & Expense Report** reflects activity through the end of June, seven months of activity, so a straight-line benchmark would indicate that 58.3% of budgeted expenditures or revenues would be spent/received. However, seasonality and year-end close-out impact actual activity. In addition, the CARES Act revenue and COVID-19 impacted 2020 so there are some irregularities in year-to-year comparisons.
- The **Economic Indicator Report** reflects the status of the County's economically sensitive indicators, in a color-coded fashion. State-shared revenues, through the first several months of the fiscal year, are coming in higher than expected budget.
- The **P-Card Summary Report** reflects the activity for June 2021. There were 1,167 transactions totaling \$620,873, which was 33% higher than May 2021. Grant-related spend drove the biggest increase in the County Clerk's office.

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: Jun-21**

Date: 27-JUL-2021

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	191,828,200	93,267,750	48.62%	82,527,396	40.15%	205,566,309
Other Property Tax Operating Funds	164,616,171	73,407,367	44.59%	59,089,551	40.13%	147,239,274
Capital Project Funds	12,325,138	5,929,099	48.11%	5,189,625	42.28%	12,273,477
<b>Sub Total</b>	<b>368,769,509</b>	<b>172,604,216</b>	<b>46.81%</b>	<b>146,806,573</b>	<b>40.21%</b>	<b>365,079,060</b>
Special Revenue Funds	55,686,939	106,965,945	192.08%	132,141,301	301.43%	43,838,491
Capital Project Funds	66,330,347	30,247,898	45.60%	24,448,772	34.76%	70,343,650
Internal Service Funds	47,564,900	27,099,131	56.97%	26,411,935	57.36%	46,046,544
Public Works	54,221,144	25,348,399	46.75%	20,854,790	39.91%	52,252,478
<b>GRAND TOTAL - ALL FUNDS</b>	<b>592,572,839</b>	<b>362,265,590</b>	<b>61.13%</b>	<b>350,663,371</b>	<b>60.71%</b>	<b>577,560,223</b>

**PROPERTY TAX FUNDS**

<b>General Fund</b>	<b>191,828,200</b>	<b>93,267,750</b>	<b>48.62%</b>	<b>82,527,396</b>	<b>40.15%</b>	<b>205,566,309</b>
<b>Other Property Tax Operating Funds</b>						
FICA	10,011,090	4,880,030	48.75%	4,879,734	42.39%	11,511,000
IMRF	18,507,950	8,869,665	47.92%	5,939,890	42.35%	14,025,450
Liability Insurance	873,410	532,125	60.93%	407,565	29.50%	1,381,409
Veterans Assistance Commission	559,628	280,787	50.17%	285,590	43.86%	651,124
Stormwater Management	13,380,148	2,596,993	19.41%	1,657,797	12.81%	12,943,365
Division of Transportation	24,192,926	10,823,694	44.74%	10,251,952	41.08%	24,955,568
Hulse Detention Center	8,741,349	2,833,426	32.41%	564,127	8.43%	6,695,820
Winchester House	0	2,270	n/m	45,032	45.03%	100,000
Health Department	87,720,016	42,297,195	48.22%	34,794,104	46.80%	74,346,587
Tuberculosis Clinic	629,654	291,182	46.24%	263,759	41.94%	628,951
<b>Total - Other Property Tax Op Funds</b>	<b>164,616,171</b>	<b>73,407,367</b>	<b>44.59%</b>	<b>59,089,551</b>	<b>40.13%</b>	<b>147,239,274</b>
<b>Total Operating Funds</b>	<b>356,444,371</b>	<b>166,675,117</b>	<b>46.76%</b>	<b>141,616,947</b>	<b>40.14%</b>	<b>352,805,583</b>
<b>Property Tax Capital Funds</b>						
Long Term Capital	5,000,000	0	0.00%	0	n/m	0
Bridge Tax	3,967,045	1,915,746	48.29%	1,676,819	42.26%	3,967,651
Matching Tax	8,358,093	4,013,353	48.02%	3,512,807	42.29%	8,305,826
<b>Sub Total - Capital</b>	<b>12,325,138</b>	<b>5,929,099</b>	<b>48.11%</b>	<b>5,189,625</b>	<b>42.28%</b>	<b>12,273,477</b>
<b>TOTAL PROPERTY TAX</b>	<b>368,769,509</b>	<b>172,604,216</b>	<b>46.81%</b>	<b>146,806,573</b>	<b>40.21%</b>	<b>365,079,060</b>

**SPECIAL REVENUE**

Law Library	395,800	227,622	57.51%	157,936	39.41%	400,800
Children's Waiting Room Fund	180,500	94,603	52.41%	87,156	51.12%	170,500
Court Automation	756,512	529,112	69.94%	490,030	32.75%	1,496,500
Court Document Storage	757,943	537,290	70.89%	491,566	33.02%	1,488,800
Probation Services Fee	1,445,000	721,996	49.97%	585,067	36.39%	1,607,619
Vital Records Automation	79,937	39,868	49.87%	32,061	45.03%	71,200
GIS Automation Fee	1,957,000	1,800,750	92.02%	1,155,634	62.74%	1,842,000
Tax Sale Automation Fees	104,802	92,656	88.41%	0		90,770
Recorder Automation	1,278,715	1,268,272	99.18%	813,921	67.62%	1,203,715
Solid Waste Management Tax	201,635	86,384	42.84%	87,847	43.57%	201,635
Coroner Fees	250,300	17,650	7.05%	20,732	14.78%	140,300
Electronic Citation Fund	165,673	131,711	79.50%	118,362	134.81%	87,800
Neutral Site Custody Exchange Fee	175,200	86,154	49.17%	100,532	87.27%	115,200
Transportation Hire Back	31,200	50,281	161.16%	22,059	73.53%	30,000
CARES Act Fund	0	-4,862	n/m	121,588,280	-639.94%	19,000,000
ARPA Act Fund	1,000,000	67,646,879	6,764.69%	0	n/m	0
ERA Act Fund	20,646,763	20,646,763	100.00%	0	n/m	0
ERA 2 Act Fund	0	6,534,727	n/m	0	n/m	0
HUD Grants	17,044,448	2,493,098	14.63%	4,000,820	41.44%	9,655,365
Workforce Development	8,481,982	3,710,524	43.75%	2,389,224	43.42%	5,502,084
Video Gaming	733,528	254,469	34.69%	75	-0.01%	734,203

<b>TOTAL SPECIAL REVENUE</b>	<b>55,686,939</b>	<b>106,965,945</b>	<b>192.08%</b>	<b>132,141,301</b>	<b>301.43%</b>	<b>43,838,491</b>
<b>CAPITAL PROJECT FUNDS</b>						
2010A Bond Road Construction Project	0	3	n/m	3,919	n/m	0
2015 Bond	0	2,591	n/m	11,094	n/m	0
1/4% Sales Tax	42,882,134	15,536,632	36.23%	13,592,951	25.44%	53,435,077
Motor Fuel Tax	23,448,213	14,708,673	62.73%	10,840,808	64.11%	16,908,573
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>66,330,347</b>	<b>30,247,898</b>	<b>45.60%</b>	<b>24,448,772</b>	<b>34.76%</b>	<b>70,343,650</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>47,564,900</b>	<b>27,099,131</b>	<b>56.97%</b>	<b>26,411,935</b>	<b>57.36%</b>	<b>46,046,544</b>
<b>ENTERPRISE FUND</b>						
<b>PUBLIC WORKS</b>	<b>54,221,144</b>	<b>25,348,399</b>	<b>46.75%</b>	<b>20,854,790</b>	<b>39.91%</b>	<b>52,252,478</b>
<b>GRAND TOTAL - ALL REVENUES</b>	<b>592,572,839</b>	<b>362,265,590</b>	<b>61.13%</b>	<b>350,663,371</b>	<b>60.71%</b>	<b>577,560,223</b>

**Expense Summary**  
**Lake County**  
**Current Period: Jun-21**

Date: 27-JUL-2021

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	200,520,933	102,939,791	51.34%	95,337,382	44.08%	216,303,271
Other Property Tax Operating Funds	167,889,280	84,491,701	50.33%	83,548,949	50.23%	166,348,252
Capital Project Funds	23,773,158	3,026,165	12.73%	3,859,566	18.33%	21,057,103
<b>Sub Total</b>	<b>392,183,371</b>	<b>190,457,657</b>	<b>48.56%</b>	<b>182,745,896</b>	<b>45.27%</b>	<b>403,708,626</b>
<b>Special Revenue Funds</b>						
Capital Project Funds	66,776,689	24,443,192	36.60%	5,523,223	13.36%	41,338,116
Internal Service Funds	170,421,588	27,605,228	16.20%	19,755,677	11.75%	168,154,476
Public Works	47,564,900	27,255,693	57.30%	24,886,950	54.05%	46,046,544
Public Works	64,535,847	21,438,291	33.22%	23,921,396	43.45%	55,058,964
<b>GRAND TOTAL - ALL FUNDS</b>	<b>741,482,395</b>	<b>291,200,061</b>	<b>39.27%</b>	<b>256,833,143</b>	<b>35.96%</b>	<b>714,306,726</b>

**GENERAL FUND**

County Board	1,994,669	1,127,355	56.52%	1,071,941	51.93%	2,064,293
County Administrator	2,958,129	1,519,198	51.36%	1,786,942	56.44%	3,166,247
General Operating Expense	26,937,995	9,012,761	33.46%	1,090,630	3.56%	30,623,277
Corporate Capital Improvements	3,580,804	1,300,615	36.32%	3,649,260	20.20%	18,067,416
FAS	3,380,842	2,093,498	61.92%	1,873,904	57.33%	3,268,672
Information Technology	13,927,189	8,031,961	57.67%	7,777,070	55.59%	13,989,435
Human Resources	2,004,579	1,090,964	54.42%	842,413	39.68%	2,122,752
Construction and Facilities	10,628,244	5,593,982	52.63%	5,220,350	49.97%	10,447,983
Treasurer	1,478,393	798,854	54.04%	767,139	56.61%	1,355,092
Recorder of Deeds	397,006	236,352	59.53%	307,309	72.23%	425,435
County Clerk	4,271,986	2,745,444	64.27%	2,378,751	53.75%	4,425,461
Chief County Assessment Officer	2,978,899	1,670,492	56.08%	1,474,008	58.23%	2,531,522
Regional Office of Education	727,615	354,290	48.69%	427,939	55.25%	774,556
Planning & Development	3,431,579	1,820,798	53.06%	1,855,574	53.46%	3,471,087
Sheriff	72,484,150	38,906,714	53.68%	37,620,018	53.36%	70,499,473
Clerk of the Circuit Court	8,773,139	5,017,749	57.19%	5,336,817	57.69%	9,250,345
Circuit Courts	16,173,080	8,360,478	51.69%	8,715,968	54.77%	15,913,365
States Attorney	16,830,067	9,017,800	53.58%	8,699,488	54.70%	15,904,842
County Coroner	1,839,665	1,099,182	59.75%	1,122,479	59.58%	1,884,105
Public Defender	5,688,142	3,131,848	55.06%	3,263,188	54.72%	5,963,631
Merit Commission	34,763	9,457	27.20%	56,194	36.42%	154,283
<b>TOTAL GENERAL FUND</b>	<b>200,520,933</b>	<b>102,939,791</b>	<b>51.34%</b>	<b>95,337,382</b>	<b>44.08%</b>	<b>216,303,271</b>

**OTHER PROPERTY TAX OPERATING FUNDS**

FICA	12,332,818	6,589,322	53.43%	6,703,566	53.27%	12,583,764
IMRF	18,266,043	9,587,061	52.49%	9,673,897	53.54%	18,069,854
Liability Insurance	5,790,888	4,402,344	76.02%	3,526,016	53.91%	6,540,452
Veterans Assistance Commission	699,135	351,191	50.23%	339,314	53.47%	634,627
Stormwater Management	9,367,085	2,168,658	23.15%	4,053,971	32.56%	12,450,402
Division of Transportation	21,557,136	10,714,526	49.70%	11,088,566	48.47%	22,875,600
Hulse Detention Center	7,648,169	3,720,596	48.65%	3,831,444	49.53%	7,736,177
Winchester House	0	0	n/m	208,640	17.35%	1,202,352
Health Department	91,456,005	46,684,265	51.05%	43,720,880	52.40%	83,434,662
Tuberculosis Clinic	772,002	273,738	35.46%	402,655	49.08%	820,363
<b>Total - Other Property Tax Op Funds</b>	<b>167,889,280</b>	<b>84,491,701</b>	<b>50.33%</b>	<b>83,548,949</b>	<b>50.23%</b>	<b>166,348,252</b>
<b>Total Operating Funds</b>	<b>368,410,213</b>	<b>187,431,492</b>	<b>50.88%</b>	<b>178,886,331</b>	<b>46.75%</b>	<b>382,651,523</b>

**PROPERTY TAX CAPITAL FUNDS**

Long Term Capital	21,816,568	3,074,779	14.09%	4,555,905	17.74%	25,675,755
Bridge Tax	7,097,579	1,127,242	15.88%	2,081,234	28.06%	7,418,253
Matching Tax	16,675,579	1,898,923	11.39%	1,778,331	13.04%	13,638,851
<b>TOAL PROPERTY TAX CAPITAL FUNDS</b>	<b>23,773,158</b>	<b>3,026,165</b>	<b>12.73%</b>	<b>3,859,566</b>	<b>18.33%</b>	<b>21,057,103</b>
<b>TOTAL PROPERTY TAX</b>	<b>392,183,371</b>	<b>190,457,657</b>	<b>48.56%</b>	<b>182,745,896</b>	<b>45.27%</b>	<b>403,708,626</b>

**SPECIAL REVENUE**

Law Library	404,337	203,809	50.41%	196,051	45.36%	432,191
Children's Waiting Room Fund	181,358	76,013	41.91%	84,376	44.32%	190,366
Court Automation	1,679,801	650,912	38.75%	528,949	35.56%	1,487,653
Court Document Storage	1,482,245	551,447	37.20%	162,070	12.35%	1,311,917
Probation Services Fee	2,759,485	214,529	7.77%	392,012	14.14%	2,772,951
Vital Records Automation	73,046	38,349	52.50%	37,293	35.79%	104,198
GIS Automation Fee	1,955,500	0	0.00%	0	0.00%	1,842,000
Tax Sale Automation Fees	223,545	66,591	29.79%	44,269	31.55%	140,300
Recorder Automation	1,536,722	768,522	50.01%	635,980	42.22%	1,506,359
Solid Waste Management Tax	200,000	86,384	43.19%	47,709	23.85%	200,000
Coroner Fees	191,332	128,108	66.96%	202,858	119.80%	169,332
Electronic Citation Fund	450,000	66,583	14.80%	0	n/m	0
Neutral Site Custody Exchange Fee	175,000	83,280	47.59%	0	0.00%	160,000
Transportation Hire Back	55,000	0	0.00%	4,300	5.88%	73,080
CARES Act Fund	13,800,718	11,969,539	86.73%	0	0.00%	19,000,000
ARPA Act Fund	1,000,000	0	0.00%	0	n/m	0
ERA Act Fund	20,646,763	6,505,600	31.51%	0	n/m	0
ERA 2 Act Fund	0	0	n/m	0	n/m	0
HUD Grants	19,961,838	3,033,524	15.20%	3,187,356	26.68%	11,947,770
Workforce Development	8,481,983	4,113,836	48.50%	3,026,442	55.01%	5,502,085
Video Gaming	1,547,576	101,302	6.55%	202,719	15.97%	1,269,417
<b>TOTAL SPECIAL REVENUE</b>	<b>66,776,689</b>	<b>24,443,192</b>	<b>36.60%</b>	<b>5,523,223</b>	<b>13.36%</b>	<b>41,338,116</b>

**CAPITAL PROJECT FUNDS**

2010A Bond Road Construction Project	0	0	n/m	0	n/m	0
1/4% Sales Tax	127,438,617	22,871,939	17.95%	16,026,161	11.73%	136,672,799
Motor Fuel Tax	42,982,970	4,733,288	11.01%	3,729,516	11.85%	31,481,676
<b>TOTAL CAPITAL PROJECTS</b>	<b>170,421,588</b>	<b>27,605,228</b>	<b>16.20%</b>	<b>19,755,677</b>	<b>11.75%</b>	<b>168,154,476</b>

**INTERNAL SERVICE FUNDS**

HEALTH-LIFE-DENTAL INSUR. FUND	47,564,900	27,255,693	57.30%	24,886,950	54.05%	46,046,544
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**ENTERPRISE FUND**

<b>PUBLIC WORKS</b>	<b>64,535,847</b>	<b>21,438,291</b>	<b>33.22%</b>	<b>23,921,396</b>	<b>43.45%</b>	<b>55,058,964</b>
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**GRAND TOTAL - ALL FUNDS**

<b>GRAND TOTAL - ALL FUNDS</b>	<b>741,482,395</b>	<b>291,200,061</b>	<b>39.27%</b>	<b>256,833,143</b>	<b>35.96%</b>	<b>714,306,726</b>
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# LAKE COUNTY SELECTED ECONOMIC INDICATORS

## Year to Date - as of June 30, 2021

<b>Selected Property Tax Fund Revenues</b>		<b>As of</b>	<b>FY21 Budget</b>	<b><i>Expected</i></b>	<b><i>Actual</i></b>	
Sales Taxes Total		Mar-21	29,250,000	9,214,713	10,374,848	12.6%
1/4% Sales Tax: SEASONALLY ADJUSTED		Mar-21	25,250,000	8,015,942	9,084,956	13.3%
1% Sales Tax: SEASONALLY ADJUSTED		Mar-21	4,000,000	1,198,771	1,289,892	7.6%
Income Tax SEASONALLY ADJUSTED		May-21	8,440,000	4,598,383	6,033,059	31.2%
Personal Property Repl Tax SEASONALLY ADJUSTED		Mar-21	3,830,000	2,382,555	3,169,702	33.0%
Use Tax SEASONALLY ADJUSTED		Mar-21	3,000,000	961,172	1,174,957	22.2%
Building Permits		Jun-21	1,300,000	741,833	739,353	-0.3%
Interest Income (101-220)		Jun-21	2,272,045	829,700	969,064	16.8%
Recorder Fees		Jun-21	3,315,000	1,571,498	3,564,852	126.8%
<b>Total Selected Property Tax Fund Revenues</b>			<b>51,407,045</b>	<b>20,299,854</b>	<b>26,025,835</b>	<b>28.2%</b>
<b>Selected Non Property Tax Fund Revenues</b>				<b><i>Expected</i></b>	<b><i>Actual</i></b>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED		Mar-21	31,000,000	9,841,355	10,823,030	10.0%
Motor Fuel Tax SEASONALLY ADJUSTED		May-21	14,500,000	6,673,911	6,403,223	-4.1%
<b>Other</b>				<b><i>Expected</i></b>	<b><i>Actual</i></b>	
Salaries Over (+) Under (-) Budget (Funds 101-220)		Jun-21	159,551,889	96,345,815	90,596,345	-6.0%
Overtime (Funds 101-220)		Jun-21	4,313,595	2,339,390	3,734,555	59.6%
Utility Costs (Funds 101-220)		Jun-21	2,688,672	1,305,184	1,239,729	-5.0%
Motor Fuel Costs		Jun-21	1,804,244	924,575	798,647	-13.6%
<b>Other</b>				<b><i>Prior Month</i></b>	<b><i>Current Month</i></b>	
Gasoline (Average Price Per Gallon)		Jun-21		2.636	2.693	2.2%
<b>Labor and Employment</b>						
Unemployment Rate				<b><i>Prior Month</i></b>	<b><i>Current Month</i></b>	<b><i>% change</i></b>
Lake County		May-21		5.7%	4.7%	-17.5%
Illinois		May-21		7.1%	6.7%	-5.6%
<i>Labor Force Data - NOT seasonally adjusted</i>						
Lake County Labor Force Estimates		May-21		351,295	352,358	0.3%
Illinois Labor Force Estimates		May-21		6,155,621	6,172,208	0.3%
<b>Economic Data</b>				<b><i>Prior Month</i></b>	<b><i>Current Month</i></b>	<b><i>% change</i></b>
Consumer Price Index - CPI-U		Jun-21		269.195	271.696	0.9%
Interest Rate - Effective Federal Funds Rate		Jun-21		0.06%	0.08%	33.3%
Dow Jones Industrial Average		Jun-21		34,529.45	34,502.51	-0.1%

# LAKE COUNTY IL OVERVIEW

6/1/21 - 6/30/21



Spend  
**\$620,873**

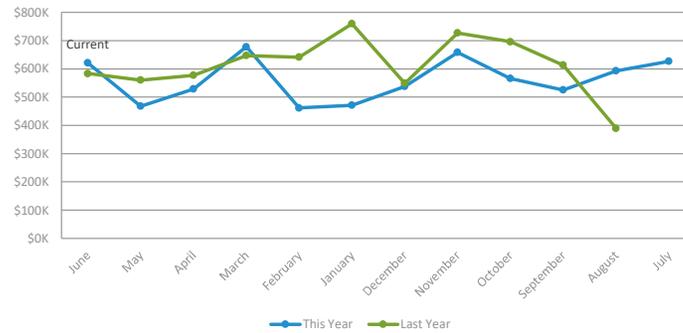
vs. Last Month  
**33%**  
▲

Transactions  
**1,167**

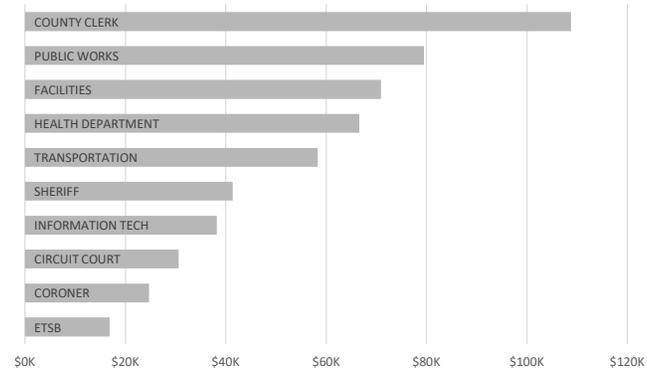
Fiscal Spend  
**\$3,764,397**

12 Month Spend  
**\$6,732,725**

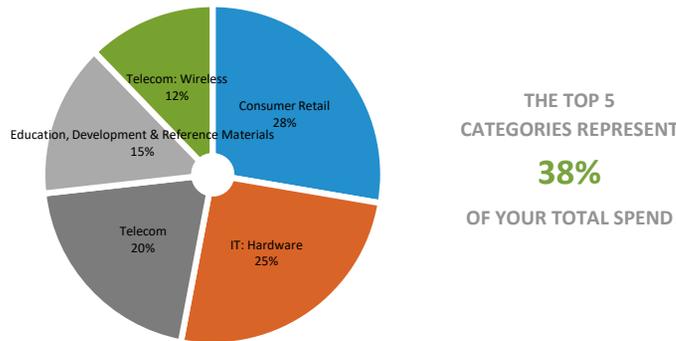
## SPEND



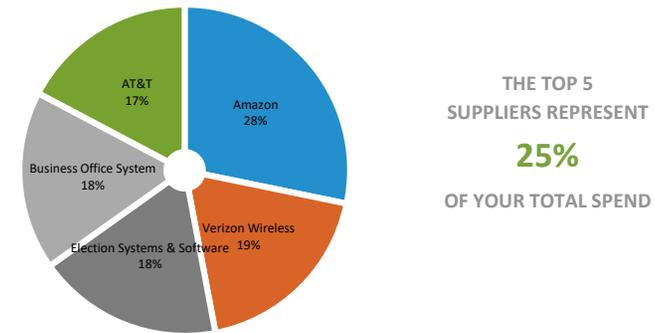
## TOP DEPARTMENTS



## TOP CATEGORIES



## TOP SUPPLIERS



## TOP SPEND VARIANCES



If you have any questions, please contact Patrice Sutton at [psutton@lakecountyl.gov](mailto:psutton@lakecountyl.gov).