

MONTHLY REPORTS



October 20, 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 9/30/2021,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the September 2021 activity.

Analysis:

- The **Revenue & Expense Report** reflects activity through the end of September, ten months of activity, so a straight-line benchmark would indicate that 83.33% 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 ARPA and ERA Funds' revenue will be appropriated at the same time as the expenses budget causing variances between the total special revenue amount budgeted and the amount collected.
- 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 July, are coming in higher than expected budget. Internet sales that are coming through for the first time are speculated to make up some of the increase in sales tax. Recording fees continue to far exceed budgeted expectations.
- The **P-Card Summary Report** reflects the activity for September 2021. There were 1,193 transactions totaling \$576,567, which was 19% more than August 2021. Out of the \$576,567 in expenses, 22% was spent on Law Enforcement Equipment, 21% was spent on Telecom, and 20% was spent on Consumer Retail. The suppliers with the highest spend were City of Waukegan, Amazon, and L2G Waukegan Water.

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: Sep-21

Date: 18-OCT-2021

| | Budgeted Revenues | Y-T-D Collections | Percent Collected | Prior Year Budgeted Revenues | Prior Year Y-T-D Collections | Prior Year Percent Collected |
|------------------------------------|----------------------|----------------------|----------------------|------------------------------------|------------------------------------|------------------------------------|
| SUMMARY - ALL FUNDS | | | | | | |
| Property Tax Funds | | | | | | |
| General Fund | 192,300,326 | 149,594,885 | 77.79% | 206,220,681 | 137,455,633 | 66.65% |
| Other Property Tax Operating Funds | 168,018,721 | 119,527,050 | 71.14% | 158,237,904 | 97,386,576 | 61.54% |
| Capital Project Funds | 12,325,138 | 10,390,707 | 84.30% | 12,273,477 | 9,566,520 | 77.94% |
| Sub Total | 372,644,185 | 279,512,641 | 75.01% | 376,732,062 | 244,408,728 | 64.88% |
| Special Revenue Funds | 55,952,180 | 125,696,191 | 224.65% | 152,495,112 | 136,764,836 | 89.68% |
| Capital Project Funds | 66,330,347 | 43,862,707 | 66.13% | 70,343,650 | 40,908,654 | 58.16% |
| Internal Service Funds | 47,564,900 | 35,865,176 | 75.40% | 46,046,544 | 40,068,977 | 87.02% |
| Public Works | 54,221,144 | 44,033,757 | 81.21% | 52,252,478 | 34,555,352 | 66.13% |
| GRAND TOTAL - ALL FUNDS | 596,712,757 | 528,970,473 | 88.65% | 697,869,846 | 496,706,547 | 71.17% |

PROPERTY TAX FUNDS

| | | | | | | |
|--------------------------------------------|--------------------|--------------------|---------------|--------------------|--------------------|---------------|
| General Fund | 192,300,326 | 149,594,885 | 77.79% | 206,220,681 | 137,455,633 | 66.65% |
| Other Property Tax Operating Funds | | | | | | |
| FICA | 10,011,090 | 8,470,956 | 84.62% | 11,511,000 | 8,996,938 | 78.16% |
| IMRF | 18,507,950 | 15,524,760 | 83.88% | 14,025,450 | 10,947,656 | 78.06% |
| Liability Insurance | 873,410 | 575,226 | 65.86% | 1,381,409 | 886,792 | 49.72% |
| Veterans Assistance Commission | 559,628 | 467,427 | 83.52% | 651,124 | 513,848 | 78.92% |
| Stormwater Management | 13,447,648 | 4,567,131 | 33.96% | 12,943,365 | 3,281,606 | 25.35% |
| Division of Transportation | 24,192,926 | 18,047,676 | 74.60% | 24,955,568 | 18,365,019 | 73.59% |
| Hulse Detention Center | 8,741,349 | 5,336,813 | 61.05% | 6,695,820 | 2,282,003 | 34.08% |
| Winchester House | 0 | -2,492 | n/m | 100,000 | 78,281 | 78.28% |
| Health Department | 91,055,066 | 66,048,634 | 72.54% | 85,345,217 | 51,772,439 | 60.66% |
| Tuberculosis Clinic | 629,654 | 490,918 | 77.97% | 628,951 | 461,995 | 73.45% |
| Total - Other Property Tax Op Funds | 168,018,721 | 119,527,050 | 71.14% | 158,237,904 | 97,386,576 | 61.54% |
| Total Operating Funds | 360,319,047 | 269,121,935 | 74.69% | 364,458,585 | 234,842,209 | 64.44% |
| Property Tax Capital Funds | | | | | | |
| Long Term Capital | 5,000,000 | 0 | 0.00% | 0 | 0 | n/m |
| Bridge Tax | 3,967,045 | 3,420,251 | 86.22% | 3,967,651 | 3,091,110 | 77.91% |
| Matching Tax | 8,358,093 | 6,970,455 | 83.40% | 8,305,826 | 6,475,410 | 77.96% |
| Sub Total - Capital | 12,325,138 | 10,390,707 | 84.30% | 12,273,477 | 9,566,520 | 77.94% |
| TOTAL PROPERTY TAX | 372,644,185 | 279,512,641 | 75.01% | 376,732,062 | 244,408,728 | 64.88% |

SPECIAL REVENUE

| | | | | | | |
|-----------------------------------|-------------------|--------------------|----------------|--------------------|--------------------|---------------|
| Law Library | 395,800 | 337,049 | 85.16% | 400,800 | 237,419 | 59.24% |
| Children's Waiting Room Fund | 180,500 | 140,081 | 77.61% | 170,500 | 130,543 | 76.56% |
| Court Automation | 756,512 | 776,152 | 102.60% | 1,496,500 | 700,443 | 46.81% |
| Court Document Storage | 757,943 | 785,207 | 103.60% | 1,488,800 | 700,857 | 47.08% |
| Probation Services Fee | 1,445,000 | 1,054,236 | 72.96% | 1,607,619 | 929,894 | 57.84% |
| Vital Records Automation | 79,937 | 64,204 | 80.32% | 71,200 | 50,663 | 71.16% |
| GIS Automation Fee | 1,957,000 | 2,376,072 | 121.41% | 1,842,000 | 1,822,740 | 98.95% |
| Tax Sale Automation Fees | 104,802 | 91,503 | 87.31% | 90,770 | 0 | 0.00% |
| Recorder Automation | 1,278,715 | 1,671,620 | 130.73% | 1,203,715 | 1,283,607 | 106.64% |
| Solid Waste Management Tax | 201,635 | 166,702 | 82.68% | 201,635 | 125,796 | 62.39% |
| Coroner Fees | 250,300 | 25,327 | 10.12% | 140,300 | 25,156 | 17.93% |
| Electronic Citation Fund | 165,673 | 194,076 | 117.14% | 87,800 | 166,471 | 189.60% |
| Neutral Site Custody Exchange Fee | 175,200 | 127,398 | 72.72% | 115,200 | 150,375 | 130.53% |
| Transportation Hire Back | 31,200 | 63,705 | 204.18% | 30,000 | 29,169 | 97.23% |
| CARES Act Fund | 0 | 13,897,141 | n/m | 121,539,986 | 121,609,735 | 100.06% |
| ARPA Fund | 1,200,000 | 67,646,879 | 5,637.24% | 0 | 0 | n/m |
| ERA Fund | 20,646,763 | 20,646,763 | 100.00% | 0 | 0 | n/m |
| ERA 2 Fund | 0 | 6,534,727 | n/m | 0 | 0 | n/m |
| HUD Grants | 17,109,690 | 3,855,025 | 22.53% | 12,199,628 | 4,754,131 | 38.97% |
| Workforce Development | 8,481,982 | 4,717,483 | 55.62% | 9,074,456 | 3,766,389 | 41.51% |
| Video Gaming | 733,528 | 524,841 | 71.55% | 734,203 | 281,448 | -38.33% |
| TOTAL SPECIAL REVENUE | 55,952,180 | 125,696,191 | 224.65% | 152,495,112 | 136,764,836 | 89.68% |

CAPITAL PROJECT FUNDS

| | | | | | | |
|--------------------------------------|-------------------|-------------------|---------------|-------------------|-------------------|---------------|
| 2010A Bond Road Construction Project | 0 | 4 | n/m | 0 | 3,924 | n/m |
| 2013 Bond | 0 | 0 | n/m | 0 | 0 | n/m |
| 2015 Bond | 0 | 3,501 | n/m | 0 | 14,717 | n/m |
| 1/4% Sales Tax | 42,882,134 | 25,159,982 | 58.67% | 53,435,077 | 21,648,655 | 40.51% |
| Motor Fuel Tax | 23,448,213 | 18,699,221 | 79.75% | 16,908,573 | 19,241,358 | 113.80% |
| TOTAL CAPITAL PROJECT FUNDS | 66,330,347 | 43,862,707 | 66.13% | 70,343,650 | 40,908,654 | 58.16% |

Revenue Summary
Lake County
Current Period: Sep-21

Date: 18-OCT-2021

| | Budgeted Revenues | Y-T-D Collections | Percent Collected | Prior Year Budgeted Revenues | Prior Year Y-T-D Collections | Prior Year Percent Collected |
|-----------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| INTERNAL SERVICE FUNDS | | | | | | |
| HEALTH-LIFE-DENTAL INSURANCE FUND | 47,564,900 | 35,865,176 | 75.40% | 46,046,544 | 40,068,977 | 87.02% |
| ENTERPRISE FUND | | | | | | |
| PUBLIC WORKS | 54,221,144 | 44,033,757 | 81.21% | 52,252,478 | 34,555,352 | 66.13% |
| GRAND TOTAL - ALL REVENUES | 596,712,757 | 528,970,473 | 88.65% | 697,869,846 | 496,706,547 | 71.17% |

Expense Summary
Lake County
Current Period: Sep-21

Date: 18-OCT-2021

| | Current Appropriation | Y-T-D Expenditures | Percent Expensed | Prior Year Budgeted Expenditures | Prior Year Y-T-D Expenditures | Prior Year Percent Expensed |
|------------------------------------|----------------------------------|-------------------------------|-----------------------------|-------------------------------------------------|----------------------------------------------|--------------------------------------------|
| SUMMARY - ALL FUNDS | | | | | | |
| Property Tax Funds | | | | | | |
| General Fund | 200,993,059 | 134,892,689 | 67.11% | 216,958,643 | 135,864,650 | 62.62% |
| Other Property Tax Operating Funds | 173,808,470 | 115,389,095 | 66.39% | 175,433,539 | 113,313,583 | 64.59% |
| Capital Project Funds | 23,773,158 | 6,679,600 | 28.10% | 21,057,103 | 6,292,514 | 29.88% |
| Sub Total | 398,574,687 | 256,961,384 | 64.47% | 413,449,285 | 255,470,747 | 61.79% |
| Special Revenue Funds | 67,041,931 | 35,067,552 | 52.31% | 144,786,771 | 24,809,577 | 17.14% |
| Capital Project Funds | 170,421,588 | 40,970,590 | 24.04% | 168,154,476 | 31,811,310 | 18.92% |
| Internal Service Funds | 47,564,900 | 37,665,061 | 79.19% | 46,046,544 | 35,064,545 | 76.15% |
| Public Works | 64,535,847 | 33,349,524 | 51.68% | 55,058,964 | 33,790,786 | 61.37% |
| GRAND TOTAL - ALL FUNDS | 748,138,953 | 404,014,111 | 54.00% | 827,496,039 | 380,946,964 | 46.04% |

GENERAL FUND

| | | | | | | |
|---------------------------------|--------------------|--------------------|---------------|--------------------|--------------------|---------------|
| County Board | 1,994,669 | 1,524,845 | 76.45% | 2,064,293 | 1,543,689 | 74.78% |
| County Administrator | 2,958,129 | 1,990,771 | 67.30% | 3,166,247 | 2,402,039 | 75.86% |
| General Operating Expense | 26,937,995 | 9,474,135 | 35.17% | 31,015,512 | 1,512,016 | 4.88% |
| Corporate Capital Improvements | 3,580,804 | 1,645,903 | 45.96% | 18,067,416 | 6,782,851 | 37.54% |
| FAS | 3,380,842 | 2,682,073 | 79.33% | 3,247,142 | 2,526,035 | 77.79% |
| Information Technology | 13,927,189 | 10,214,314 | 73.34% | 13,872,611 | 10,182,527 | 73.40% |
| Human Resources | 2,004,579 | 1,622,032 | 80.92% | 2,122,752 | 1,215,289 | 57.25% |
| Construction and Facilities | 10,628,244 | 7,613,097 | 71.63% | 10,175,336 | 7,798,090 | 76.64% |
| Treasurer | 1,478,393 | 1,103,564 | 74.65% | 1,355,092 | 1,095,263 | 80.83% |
| Recorder of Deeds | 397,006 | 318,155 | 80.14% | 425,435 | 381,545 | 89.68% |
| County Clerk | 4,271,986 | 3,408,502 | 79.79% | 4,425,461 | 3,422,150 | 77.33% |
| Chief County Assessment Officer | 2,978,899 | 2,275,193 | 76.38% | 2,648,345 | 2,005,328 | 75.72% |
| Regional Office of Education | 727,615 | 504,214 | 69.30% | 774,556 | 556,750 | 71.88% |
| Planning & Development | 3,431,579 | 2,513,239 | 73.24% | 3,471,087 | 2,608,220 | 75.14% |
| Sheriff | 72,484,150 | 51,799,967 | 71.46% | 70,723,957 | 53,607,662 | 75.80% |
| Clerk of the Circuit Court | 8,773,139 | 6,738,214 | 76.81% | 9,250,345 | 7,455,448 | 80.60% |
| Circuit Courts | 16,533,981 | 11,332,283 | 68.54% | 16,238,766 | 12,230,606 | 75.32% |
| States Attorney | 16,941,292 | 12,448,274 | 73.48% | 15,912,270 | 12,250,758 | 76.99% |
| County Coroner | 1,839,665 | 1,415,037 | 76.92% | 1,884,105 | 1,622,954 | 86.12% |
| Public Defender | 5,688,142 | 4,251,954 | 74.75% | 5,963,631 | 4,586,548 | 76.91% |
| Merit Commission | 34,763 | 16,922 | 48.68% | 154,283 | 79,241 | 51.36% |
| TOTAL GENERAL FUND | 200,993,059 | 134,892,689 | 67.11% | 216,958,643 | 135,864,650 | 62.62% |

OTHER PROPERTY TAX OPERATING FUNDS

| | | | | | | |
|--------------------------------------------|--------------------|--------------------|---------------|--------------------|--------------------|---------------|
| FICA | 12,332,818 | 7,972,643 | 64.65% | 12,583,764 | 9,308,607 | 73.97% |
| IMRF | 18,266,043 | 11,543,839 | 63.20% | 18,069,854 | 13,559,710 | 75.04% |
| Liability Insurance | 5,790,888 | 5,489,877 | 94.80% | 6,540,452 | 4,499,264 | 68.79% |
| Veterans Assistance Commission | 699,135 | 519,466 | 74.30% | 634,627 | 478,937 | 75.47% |
| Stormwater Management | 9,434,585 | 3,565,859 | 37.80% | 12,450,402 | 4,653,817 | 37.38% |
| Division of Transportation | 21,557,136 | 14,218,890 | 65.96% | 22,875,600 | 15,105,978 | 66.04% |
| Hulse Detention Center | 7,648,169 | 5,139,501 | 67.20% | 7,736,177 | 5,350,025 | 69.16% |
| Winchester House | 0 | 0 | n/m | 1,202,352 | 297,681 | 24.76% |
| Health Department | 97,307,695 | 66,514,941 | 68.36% | 92,519,949 | 59,516,520 | 64.33% |
| Tuberculosis Clinic | 772,002 | 424,079 | 54.93% | 820,363 | 543,044 | 66.20% |
| Total - Other Property Tax Op Funds | 173,808,470 | 115,389,095 | 66.39% | 175,433,539 | 113,313,583 | 64.59% |
| Total Operating Funds | 374,801,529 | 250,281,784 | 66.78% | 392,392,182 | 249,178,233 | 63.50% |

PROPERTY TAX CAPITAL FUNDS

| | | | | | | |
|-----------------------------------------|--------------------|--------------------|---------------|--------------------|--------------------|---------------|
| Long Term Capital | 21,822,568 | 5,011,106 | 22.96% | 25,675,755 | 6,681,722 | 26.02% |
| Bridge Tax | 7,097,579 | 1,952,581 | 27.51% | 7,418,253 | 3,090,324 | 41.66% |
| Matching Tax | 16,675,579 | 4,727,019 | 28.35% | 13,638,851 | 3,202,190 | 23.48% |
| TOTAL PROPERTY TAX CAPITAL FUNDS | 23,773,158 | 6,679,600 | 28.10% | 21,057,103 | 6,292,514 | 29.88% |
| TOTAL PROPERTY TAX | 398,574,687 | 256,961,384 | 64.47% | 413,449,285 | 255,470,747 | 61.79% |

SPECIAL REVENUE

| | | | | | | |
|-----------------------------------|-------------------|-------------------|---------------|--------------------|-------------------|---------------|
| Law Library | 404,337 | 265,298 | 65.61% | 432,191 | 289,891 | 67.07% |
| Children's Waiting Room Fund | 181,358 | 102,086 | 56.29% | 190,366 | 118,137 | 62.06% |
| Court Automation | 1,679,801 | 933,719 | 55.59% | 1,487,653 | 759,454 | 51.05% |
| Court Document Storage | 1,482,245 | 795,227 | 53.65% | 1,311,917 | 220,281 | 16.79% |
| Probation Services Fee | 2,759,485 | 394,461 | 14.29% | 2,772,951 | 532,818 | 19.21% |
| Vital Records Automation | 73,046 | 52,235 | 71.51% | 104,198 | 52,758 | 50.63% |
| GIS Automation Fee | 1,955,500 | 0 | 0.00% | 1,842,000 | 0 | 0.00% |
| Tax Sale Automation Fees | 223,545 | 42,164 | 18.86% | 140,300 | 51,237 | 36.52% |
| Recorder Automation | 1,536,722 | 1,096,288 | 71.34% | 1,506,359 | 992,225 | 65.87% |
| Solid Waste Management Tax | 200,000 | 169,191 | 84.60% | 200,000 | 109,181 | 54.59% |
| Coroner Fees | 191,332 | 171,654 | 89.72% | 169,332 | 218,599 | 129.09% |
| Electronic Citation Fund | 450,000 | 66,583 | 14.80% | 0 | 0 | n/m |
| Neutral Site Custody Exchange Fee | 175,000 | 83,280 | 47.59% | 160,000 | 108,045 | 67.53% |
| Transportation Hire Back | 55,000 | 0 | 0.00% | 73,080 | 4,300 | 5.88% |
| CARES Act Fund | 13,800,718 | 12,904,469 | 93.51% | 119,500,000 | 17,476,938 | 14.63% |
| ARPA Fund | 1,200,000 | 17,533 | 1.46% | 0 | 0 | n/m |
| ERA Fund | 20,646,763 | 13,651,712 | 66.12% | 0 | 0 | n/m |
| ERA 2 Fund | 0 | 0 | n/m | 0 | 0 | n/m |
| HUD Grants | 20,027,080 | 4,321,651 | 21.58% | 14,896,425 | 3,875,715 | 26.02% |
| Workforce Development | 8,481,983 | 5,762,217 | 67.93% | 9,074,457 | 4,384,576 | 48.32% |
| Video Gaming | 1,547,576 | 378,479 | 24.46% | 1,269,417 | 284,702 | 22.43% |
| TOTAL SPECIAL REVENUE | 67,041,931 | 35,067,552 | 52.31% | 144,786,771 | 24,809,577 | 17.14% |

Expense Summary
Lake County
Current Period:Sep-21

Date:18-OCT-2021

| | Current Appropriation | Y-T-D Expenditures | Percent Expensed | Prior Year Budgeted Expenditures | Prior Year Y-T-D Expenditures | Prior Year Percent Expensed |
|------------------------------------------|--------------------------|-----------------------|---------------------|----------------------------------------|-------------------------------------|-----------------------------------|
| CAPITAL PROJECT FUNDS | | | | | | |
| 2010A Bond Road Construction Project | 0 | 0 | n/m | 0 | 0 | n/m |
| 1/4% Sales Tax | 127,438,617 | 31,261,712 | 24.53% | 136,672,799 | 23,605,497 | 17.27% |
| Motor Fuel Tax | 42,982,970 | 9,708,879 | 22.59% | 31,481,676 | 8,205,814 | 26.07% |
| TOTAL CAPITAL PROJECTS | 170,421,588 | 40,970,590 | 24.04% | 168,154,476 | 31,811,310 | 18.92% |
| INTERNAL SERVICE FUNDS | | | | | | |
| HEALTH-LIFE-DENTAL INSURANCE FUND | 47,564,900 | 37,665,061 | 79.19% | 46,046,544 | 35,064,545 | 76.15% |
| ENTERPRISE FUND | | | | | | |
| PUBLIC WORKS | 64,535,847 | 33,349,524 | 51.68% | 55,058,964 | 33,790,786 | 61.37% |
| GRAND TOTAL - ALL FUNDS | 748,138,953 | 404,014,111 | 54.00% | 827,496,039 | 380,946,964 | 46.04% |

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of September 30, 2021

| <u>Selected Property Tax Fund Revenues</u> | | As of | FY21 Budget | <u>Expected</u> | <u>Actual</u> | |
|----------------------------------------------------|--|--------|-------------------|-------------------|----------------------|-----------------|
| Sales Taxes Total | | Jul-21 | 29,250,000 | 18,992,262 | 23,227,737 | 22.3% |
| 1/4% Sales Tax: SEASONALLY ADJUSTED | | Jul-21 | 25,250,000 | 16,410,181 | 20,235,604 | 23.3% |
| 1% Sales Tax: SEASONALLY ADJUSTED | | Jul-21 | 4,000,000 | 2,582,081 | 2,992,133 | 15.9% |
| Income Tax SEASONALLY ADJUSTED | | Sep-21 | 8,440,000 | 7,364,471 | 9,549,374 | 29.7% |
| Personal Property Repl Tax SEASONALLY ADJUSTED | | Jun-21 | 3,830,000 | 3,692,950 | 5,856,073 | 58.6% |
| Use Tax SEASONALLY ADJUSTED | | Jul-21 | 3,000,000 | 1,927,420 | 2,194,193 | 13.8% |
| Building Permits | | Sep-21 | 1,300,000 | 1,101,366 | 1,151,901 | 4.6% |
| Interest Income (101-220) | | Sep-21 | 2,272,045 | 1,197,343 | 774,055 | -35.4% |
| Recorder Fees | | Sep-21 | 3,315,000 | 2,762,757 | 5,353,631 | 93.8% |
| Total Selected Property Tax Fund Revenues | | | 51,407,045 | 37,038,569 | 48,106,964 | 29.9% |
| <u>Selected Non Property Tax Fund Revenues</u> | | | | <u>Expected</u> | <u>Actual</u> | |
| 1/4% Sales Tax for Trans SEASONALLY ADJUSTED | | Jul-21 | 31,000,000 | 20,147,153 | 23,759,165 | 17.9% |
| Motor Fuel Tax SEASONALLY ADJUSTED | | Aug-21 | 14,500,000 | 10,381,981 | 10,258,116 | -1.2% |
| <u>Other</u> | | | | <u>Expected</u> | <u>Actual</u> | |
| Salaries Over (+) Under (-) Budget (Funds 101-220) | | Sep-21 | 159,551,889 | 133,189,327 | 122,719,285 | -7.9% |
| Overtime (Funds 101-220) | | Sep-21 | 4,313,595 | 3,279,367 | 5,040,459 | 53.7% |
| Utility Costs (Funds 101-220) | | Sep-21 | 2,688,672 | 1,975,596 | 1,882,134 | -4.7% |
| Motor Fuel Costs | | Sep-21 | 1,804,244 | 1,334,465 | 1,133,058 | -15.1% |
| <u>Other</u> | | | | <u>Prior Year</u> | <u>Current Month</u> | |
| Gasoline (Average Price Per Gallon) | | Sep-21 | | 1.804 | 2.646 | 46.7% |
| <u>Labor and Employment</u> | | | | | | |
| Unemployment Rate | | | | <u>Prior Year</u> | <u>Current Month</u> | <u>% change</u> |
| Lake County | | Aug-21 | | 8.3% | 5.4% | -34.9% |
| Illinois | | Aug-21 | | 11.0% | 6.8% | -38.2% |
| Labor Force Data - NOT seasonally adjusted | | | | | | |
| Lake County Estimates | | Aug-21 | | 378,524 | 363,398 | -4.0% |
| Illinois Estimates | | Aug-21 | | 6,349,369 | 6,239,394 | -1.7% |
| <u>Economic Data</u> | | | | | | |
| Consumer Price Index - CPI-U | | Sep-21 | | <u>Prior Year</u> | <u>Current Month</u> | <u>% change</u> |
| Interest Rate - Effective Federal Funds Rate | | Sep-21 | | 0.09% | 0.08% | -11.1% |
| Dow Jones Industrial Average | | Sep-21 | | 27,781.70 | 33,843.92 | 21.8% |

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2021 MONTHLY

| <u>Selected Property Tax Fund Revenues</u> | | <u>Expected</u> | <u>Actual</u> | |
|----------------------------------------------------------|--------|---------------------------|-----------------------------|------------------------|
| Sales Taxes Total | Jul-21 | 2,528,786 | 3,224,385 | 27.5% |
| 1/4% Sales Tax: SEASONALLY ADJUSTED | Jul-21 | 2,186,311 | 2,798,210 | 28.0% |
| 1% Sales Tax: SEASONALLY ADJUSTED | Jul-21 | 342,475 | 426,175 | 24.4% |
| Income Tax SEASONALLY ADJUSTED | Sep-21 | 819,935 | 1,172,360 | 43.0% |
| Personal Property Repl Tax ADJUSTED | Jun-21 | 659,488 | 1,602,352 | 143.0% |
| Use Tax SEASONALLY ADJUSTED | Jul-21 | 248,200 | 242,416 | -2.3% |
| Building Permits | Sep-21 | 140,249 | 213,759 | 52.4% |
| Interest Income (101-220) | Sep-21 | 165,585 | 7,045 | -95.7% |
| Recorder Fees | Sep-21 | 384,882 | 622,991 | 61.9% |
| Total Selected Property Tax Fund Revenues | | 4,947,125 | 7,085,308 | 43.2% |
| <u>Selected Non Property Tax Fund Revenues</u> | | <u>Expected</u> | <u>Actual</u> | |
| 1/4% Sales Tax for Trans SEASONALLY ADJUSTED | Jul-21 | 2,684,184 | 3,228,747 | 20.3% |
| Motor Fuel Tax SEASONALLY ADJUSTED | Aug-21 | 1,263,078 | 1,351,387 | 7.0% |
| <u>Other</u> | | <u>Expected</u> | <u>Actual</u> | |
| Salaries Over (+) Under (-) Budget (Funds 101-220) | Sep-21 | 12,258,201 | 11,811,197 | -3.6% |
| Overtime (Funds 101-220) | Sep-21 | 333,280 | 554,938 | 66.5% |
| Utility Costs (Funds 101-220) | Sep-21 | 253,843 | 239,949 | -5.5% |
| Motor Fuel Costs | Sep-21 | 127,840 | 42,304 | -66.9% |
| <u>Other</u> | | <u>Prior Month</u> | <u>Current month</u> | |
| Gasoline (Average Price Per Gallon) | Sep-21 | 2.667 | 2.646 | -0.8% |
| <u>Labor and Employment</u> | | | | |
| Unemployment Rate | | <u>Prior Month</u> | <u>Current month</u> | <u>% change</u> |
| Lake County | Aug-21 | 4.9% | 5.4% | 10.2% |
| Illinois | Aug-21 | 7.0% | 6.8% | -2.9% |
| <u>Labor Force Data - NOT seasonally adjusted</u> | | | | |
| Lake County Estimates | Aug-21 | 371,196 | 363,398 | -2.1% |
| Illinois Estimates | Aug-21 | 6,318,805 | 6,239,394 | -1.3% |
| <u>Economic Data</u> | | | | |
| Consumer Price Index - CPI-U | Sep-21 | <u>Prior Month</u> | <u>Current month</u> | <u>% change</u> |
| Interest Rate - Effective Federal Funds Rate | Sep-21 | 0.09% | 0.08% | -11.1% |
| Dow Jones Industrial Average | Sep-21 | 35,360.73 | 33,843.92 | -4.3% |

LAKE COUNTY IL OVERVIEW

9/1/21 - 9/30/21



Spend
\$576,567

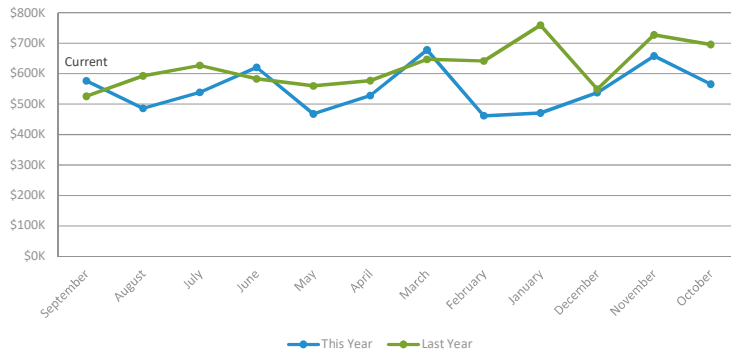
vs. Last Month
19%
▲

Transactions
1,193

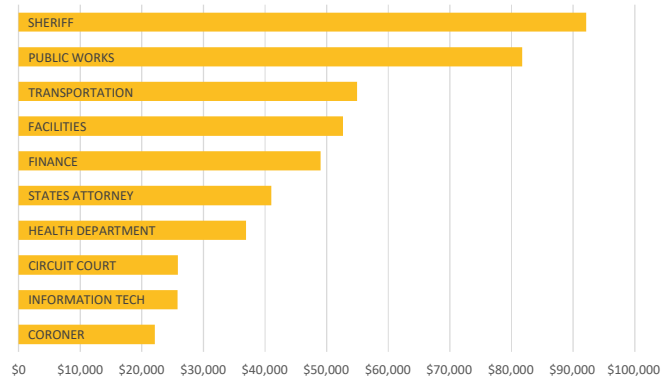
Fiscal Spend
\$5,365,048

12 Month Spend
\$6,588,265

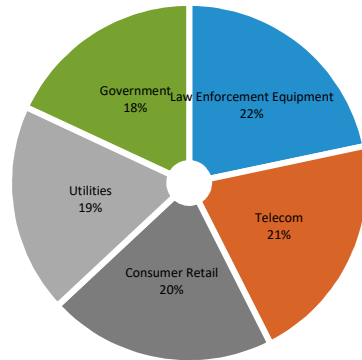
SPEND



TOP DEPARTMENTS

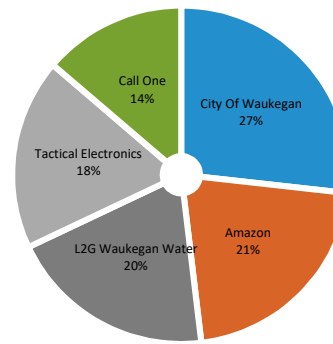


TOP CATEGORIES



THE TOP 5
CATEGORIES REPRESENT
29%
OF YOUR TOTAL SPEND

TOP SUPPLIERS



THE TOP 5
SUPPLIERS REPRESENT
20%
OF YOUR TOTAL SPEND

TOP SPEND VARIANCES



This is your monthly summary of procurement card expenses. If you have any questions, please contact Patrice Sutton at psutton@lakecountyil.gov.