

# MONTHLY REPORTS



June 27, 2021  
Finance and Administrative Services  
Patrice Sutton  
847-377-2233/psutton@lakecountyl.gov

---

## 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 5/31/2021,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the May 2021 activity.

**Analysis:**

- The **Revenue & Expense Report** reflects activity through the end of May, six months of activity, so a straight-line benchmark would indicate that 50% 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, reflecting collection in most cases through March, 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. Income tax is surpassing historical actuals despite having a higher unemployment rate in Lake County. Recording fees continue to far exceed budgeted expectations.
- The **P-Card Summary Report** reflects the activity for May 2021. There were 1,172 transactions totaling \$467,834, which was 11% less than May 2021. The highest categories of spend were education/reference materials and wireless cell phone service.

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: May-21**

Date:14-JUN-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	49,636,341	25.88%	43,419,356	21.13%	205,458,301
Other Property Tax Operating Funds	164,616,171	39,065,974	23.73%	30,323,924	20.61%	147,124,189
Capital Project Funds	12,325,138	835,913	6.78%	623,037	5.08%	12,273,477
<b>Sub Total</b>	<b>368,769,509</b>	<b>89,538,228</b>	<b>24.28%</b>	<b>74,366,316</b>	<b>20.38%</b>	<b>364,855,967</b>
Special Revenue Funds	34,040,176	9,504,005	27.92%	130,717,549	526.27%	24,838,491
Capital Project Funds	66,330,347	24,644,899	37.15%	21,077,667	29.96%	70,343,650
Internal Service Funds	47,564,900	23,134,758	48.64%	22,507,552	48.88%	46,046,544
Public Works	54,221,144	17,636,895	32.53%	15,926,071	30.48%	52,252,478
<b>GRAND TOTAL - ALL FUNDS</b>	<b>570,926,077</b>	<b>164,458,785</b>	<b>28.81%</b>	<b>264,595,156</b>	<b>47.39%</b>	<b>558,337,130</b>

**PROPERTY TAX FUNDS**

<b>General Fund</b>	<b>191,828,200</b>	<b>49,636,341</b>	<b>25.88%</b>	<b>43,419,356</b>	<b>21.13%</b>	<b>205,458,301</b>
<b>Other Property Tax Operating Funds</b>						
FICA	10,011,090	715,923	7.15%	586,068	5.09%	11,511,000
IMRF	18,507,950	1,166,535	6.30%	713,792	5.09%	14,025,450
Liability Insurance	873,410	448,112	51.31%	143,596	10.39%	1,381,409
Veterans Assistance Commission	559,628	68,103	12.17%	57,013	8.76%	651,124
Stormwater Management	13,380,148	787,548	5.89%	403,485	3.12%	12,943,365
Division of Transportation	24,192,926	2,991,462	12.37%	2,625,209	10.52%	24,955,568
Hulse Detention Center	8,741,349	1,562,763	17.88%	-69,583	-1.04%	6,695,820
Winchester House	0	2,289	n/m	7,715	7.72%	100,000
Health Department	87,720,016	31,255,234	35.63%	25,786,403	34.74%	74,231,502
Tuberculosis Clinic	629,654	68,004	10.80%	70,226	11.17%	628,951
<b>Total - Other Property Tax Op Funds</b>	<b>164,616,171</b>	<b>39,065,974</b>	<b>23.73%</b>	<b>30,323,924</b>	<b>20.61%</b>	<b>147,124,189</b>
<b>Total Operating Funds</b>	<b>356,444,371</b>	<b>88,702,315</b>	<b>24.89%</b>	<b>73,743,279</b>	<b>20.92%</b>	<b>352,582,490</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	270,092	6.81%	201,273	5.07%	3,967,651
Matching Tax	8,358,093	565,821	6.77%	421,764	5.08%	8,305,826
<b>Sub Total - Capital</b>	<b>12,325,138</b>	<b>835,913</b>	<b>6.78%</b>	<b>623,037</b>	<b>5.08%</b>	<b>12,273,477</b>
<b>TOTAL PROPERTY TAX</b>	<b>368,769,509</b>	<b>89,538,228</b>	<b>24.28%</b>	<b>74,366,316</b>	<b>20.38%</b>	<b>364,855,967</b>

**SPECIAL REVENUE**

Law Library	395,800	188,023	47.50%	144,632	36.09%	400,800
Children's Waiting Room Fund	180,500	78,217	43.33%	79,721	46.76%	170,500
Court Automation	756,512	435,391	57.55%	450,417	30.10%	1,496,500
Court Document Storage	757,943	443,663	58.54%	454,498	30.53%	1,488,800
Probation Services Fee	1,445,000	609,663	42.19%	518,600	32.26%	1,607,619
Vital Records Automation	79,937	32,952	41.22%	28,349	39.82%	71,200
GIS Automation Fee	1,957,000	1,565,302	79.98%	945,390	51.32%	1,842,000
Tax Sale Automation Fees	104,802	92,656	88.41%	0		90,770
Recorder Automation	1,278,715	1,102,443	86.21%	665,891	55.32%	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%	19,004	13.55%	140,300
Electronic Citation Fund	165,673	108,112	65.26%	112,236	127.83%	87,800
Neutral Site Custody Exchange Fee	175,200	71,252	40.67%	91,881	79.76%	115,200
Transportation Hire Back	31,200	46,048	147.59%	20,877	69.59%	30,000
CARES Act Fund	0	-4,862	n/m	121,567,190	n/m	0
HUD Grants	17,044,448	1,570,235	9.21%	3,764,916	38.99%	9,655,365
Workforce Development	8,481,982	2,896,260	34.15%	1,766,027	32.10%	5,502,084
Video Gaming	733,528	164,617	22.44%	75	-0.1%	734,203
<b>TOTAL SPECIAL REVENUE</b>	<b>34,040,176</b>	<b>9,504,005</b>	<b>27.92%</b>	<b>130,717,549</b>	<b>526.27%</b>	<b>24,838,491</b>

**CAPITAL PROJECT FUNDS**

2010A Bond Road Construction Project	0	3	n/m	3,919	n/m	0
2013 Bond	0	0	n/m	0	n/m	0
2015 Bond	0	2,591	n/m	9,915	n/m	0
1/4% Sales Tax	42,882,134	11,363,430	26.50%	10,920,157	20.44%	53,435,077
Motor Fuel Tax	23,448,213	13,278,875	56.63%	10,143,675	59.99%	16,908,573
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>66,330,347</b>	<b>24,644,899</b>	<b>37.15%</b>	<b>21,077,667</b>	<b>29.96%</b>	<b>70,343,650</b>

**INTERNAL SERVICE FUNDS**

<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>47,564,900</b>	<b>23,134,758</b>	<b>48.64%</b>	<b>22,507,552</b>	<b>48.88%</b>	<b>46,046,544</b>
--	-------------------	-------------------	---------------	-------------------	---------------	-------------------

**ENTERPRISE FUND**

<b>PUBLIC WORKS</b>	<b>54,221,144</b>	<b>17,636,895</b>	<b>32.53%</b>	<b>15,926,071</b>	<b>30.48%</b>	<b>52,252,478</b>
---------------------	-------------------	-------------------	---------------	-------------------	---------------	-------------------

<b>GRAND TOTAL - ALL REVENUES</b>	<b>570,926,077</b>	<b>164,458,785</b>	<b>28.81%</b>	<b>264,595,156</b>	<b>47.39%</b>	<b>558,337,130</b>
-----------------------------------	--------------------	--------------------	---------------	--------------------	---------------	--------------------

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

Date:14-JUN-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>						
Property Tax Funds						
General Fund	200,314,207	89,419,833	44.64%	82,651,821	39.69%	208,249,343
Other Property Tax Operating Funds	167,889,280	72,942,051	43.45%	72,614,668	43.68%	166,233,167
Capital Project Funds	23,773,158	1,588,142	6.68%	2,230,878	10.59%	21,057,103
<b>Sub Total</b>	<b>391,976,645</b>	<b>163,950,026</b>	<b>41.83%</b>	<b>157,497,367</b>	<b>39.82%</b>	<b>395,539,613</b>
Special Revenue Funds	53,611,910	20,067,528	37.43%	7,395,883	26.57%	27,840,200
Capital Project Funds	170,421,588	23,664,761	13.89%	17,437,929	10.37%	168,154,476
Internal Service Funds	47,564,900	23,188,332	48.75%	21,207,670	46.06%	46,046,544
Public Works	64,535,847	17,030,948	26.39%	20,498,576	37.23%	55,058,964
<b>GRAND TOTAL - ALL FUNDS</b>	<b>728,110,889</b>	<b>247,901,595</b>	<b>34.05%</b>	<b>224,037,425</b>	<b>32.35%</b>	<b>692,639,797</b>

**GENERAL FUND**

County Board	1,994,669	1,006,340	50.45%	945,989	45.83%	2,064,293
County Administrator	3,101,402	1,327,459	42.80%	1,565,265	49.21%	3,180,709
General Operating Expense	26,937,995	8,917,055	33.10%	972,944	4.40%	22,126,801
Corporate Capital Improvements	3,580,804	1,209,685	33.78%	3,156,884	17.47%	18,067,416
FAS	3,380,842	1,735,252	51.33%	1,536,734	47.01%	3,268,672
Information Technology	13,927,189	7,194,762	51.66%	7,081,863	49.23%	14,386,435
Human Resources	2,004,579	920,529	45.92%	727,262	34.26%	2,122,752
Construction and Facilities	10,628,244	4,730,194	44.51%	4,261,467	40.79%	10,447,983
Treasurer	1,478,393	692,963	46.87%	622,696	45.95%	1,355,092
Recorder of Deeds	397,006	204,874	51.60%	266,607	62.67%	425,435
County Clerk	4,271,986	2,303,064	53.91%	2,115,783	47.81%	4,425,461
Chief County Assessment Officer	2,978,899	1,462,790	49.11%	1,317,743	52.05%	2,531,522
Regional Office of Education	727,615	302,849	41.62%	358,919	46.34%	774,556
Planning & Development	3,431,579	1,577,922	45.98%	1,611,479	46.43%	3,471,087
Sheriff	72,134,151	32,823,077	45.50%	32,647,626	46.38%	70,391,772
Clerk of the Circuit Court	8,773,139	4,357,467	49.67%	4,629,107	49.98%	9,261,345
Circuit Courts	16,173,080	7,202,693	44.54%	7,541,401	47.39%	15,913,365
States Attorney	16,830,067	7,791,882	46.30%	7,499,324	46.81%	16,020,129
County Coroner	1,839,665	947,787	51.52%	919,145	48.78%	1,884,105
Public Defender	5,688,142	2,703,236	47.52%	2,825,020	47.27%	5,976,131
Merit Commission	34,763	7,952	22.88%	48,564	31.48%	154,283
<b>TOTAL GENERAL FUND</b>	<b>200,314,207</b>	<b>89,419,833</b>	<b>44.64%</b>	<b>82,651,821</b>	<b>39.69%</b>	<b>208,249,343</b>

**OTHER PROPERTY TAX OPERATING FUNDS**

FICA	12,332,818	5,668,448	45.96%	5,812,829	46.19%	12,583,764
IMRF	18,266,043	8,270,530	45.28%	8,354,394	46.23%	18,069,854
Liability Insurance	5,790,888	4,007,810	69.21%	3,104,885	47.47%	6,540,452
Veterans Assistance Commission	699,135	304,828	43.60%	291,637	45.95%	634,627
Stormwater Management	9,367,085	1,566,799	16.73%	3,875,393	31.13%	12,450,402
Division of Transportation	21,557,136	9,377,829	43.50%	9,781,742	42.76%	22,875,600
Hulse Detention Center	7,648,169	3,191,192	41.72%	3,340,098	43.18%	7,736,177
Winchester House	0	0	n/m	189,253	15.74%	1,202,352
Health Department	91,456,005	40,328,712	44.10%	37,517,703	45.03%	83,319,577
Tuberculosis Clinic	772,002	225,904	29.26%	346,735	42.27%	820,363
<b>Total - Other Property Tax Op Funds</b>	<b>167,889,280</b>	<b>72,942,051</b>	<b>43.45%</b>	<b>72,614,668</b>	<b>43.68%</b>	<b>166,233,167</b>
<b>Total Operating Funds</b>	<b>368,203,487</b>	<b>162,361,884</b>	<b>44.10%</b>	<b>155,266,489</b>	<b>41.46%</b>	<b>374,482,510</b>

**PROPERTY TAX CAPITAL FUNDS**

Long Term Capital	21,816,568	2,588,039	11.86%	2,053,004	6.11%	33,621,675
Bridge Tax	7,097,579	612,439	8.63%	1,179,842	15.90%	7,418,253
Matching Tax	16,675,579	975,704	5.85%	1,051,036	7.71%	13,638,851
<b>TOAL PROPERTY TAX CAPITAL FUNDS</b>	<b>23,773,158</b>	<b>1,588,142</b>	<b>6.68%</b>	<b>2,230,878</b>	<b>10.59%</b>	<b>21,057,103</b>
<b>TOTAL PROPERTY TAX</b>	<b>391,976,645</b>	<b>163,950,026</b>	<b>41.83%</b>	<b>157,497,367</b>	<b>39.82%</b>	<b>395,539,613</b>

**SPECIAL REVENUE**

Law Library	404,337	174,107	43.06%	164,824	38.14%	432,191
Children's Waiting Room Fund	181,358	66,142	36.47%	73,079	38.39%	190,366
Court Automation	1,679,801	574,650	34.21%	460,982	30.99%	1,487,653
Court Document Storage	1,482,245	312,736	21.10%	137,595	10.49%	1,311,917
Probation Services Fee	2,759,485	199,324	7.22%	311,513	11.23%	2,772,951
Vital Records Automation	73,046	33,203	45.46%	32,261	30.96%	104,198
GIS Automation Fee	1,955,500	0	0.00%	0	0.00%	1,842,000
Tax Sale Automation Fees	223,545	59,684	26.70%	33,464	23.85%	140,300
Recorder Automation	1,536,722	658,363	42.84%	549,581	36.48%	1,506,359
Solid Waste Management Tax	200,000	86,384	43.19%	47,709	23.85%	200,000
Coroner Fees	191,332	115,801	60.52%	163,664	96.65%	169,332
Electronic Citation Fund	450,000	0	0.00%	0	n/m	0
Neutral Site Custody Exchange Fee	175,000	0	0.00%	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	11,650,360	84.42%	0	n/m	0
HUD Grants	19,961,838	2,643,247	13.24%	3,027,973	25.34%	11,947,770
Workforce Development	8,481,983	3,493,527	41.19%	2,388,936	43.42%	5,502,085
Video Gaming	1,547,576	68,225	4.41%	198,709	15.65%	1,269,417
<b>TOTAL SPECIAL REVENUE</b>	<b>53,611,910</b>	<b>20,067,528</b>	<b>37.43%</b>	<b>7,395,883</b>	<b>26.57%</b>	<b>27,840,200</b>

**CAPITAL PROJECT FUNDS**

2010A Bond Road Construction Project	0	0	n/m	0	n/m	0
1/4% Sales Tax	127,438,617	20,201,367	15.85%	14,500,856	10.61%	136,672,799
Motor Fuel Tax	42,982,970	3,463,394	8.06%	2,937,073	9.33%	31,481,676
<b>TOTAL CAPITAL PROJECTS</b>	<b>170,421,588</b>	<b>23,664,761</b>	<b>13.89%</b>	<b>17,437,929</b>	<b>10.37%</b>	<b>168,154,476</b>

**INTERNAL SERVICE FUNDS**

<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>47,564,900</b>	<b>23,188,332</b>	<b>48.75%</b>	<b>21,207,670</b>	<b>46.06%</b>	<b>46,046,544</b>
--	-------------------	-------------------	---------------	-------------------	---------------	-------------------

**ENTERPRISE FUND**

<b>PUBLIC WORKS</b>	<b>64,535,847</b>	<b>17,030,948</b>	<b>26.39%</b>	<b>20,498,576</b>	<b>37.23%</b>	<b>55,058,964</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>728,110,889</b>	<b>247,901,595</b>	<b>34.05%</b>	<b>224,037,425</b>	<b>32.35%</b>	<b>692,639,797</b>

# LAKE COUNTY SELECTED ECONOMIC INDICATORS

## Year to Date - as of May 31, 2021

<b>Selected Property Tax Fund Revenues</b>		<b>As of</b>	<b>FY21 Budget</b>	<b><u>Expected</u></b>	<b><u>Actual</u></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	1,214,958	26.4%
Building Permits		May-21	1,300,000	590,623	603,805	2.2%
Interest Income (101-220)		May-21	2,272,045	787,477	638,126	-19.0%
Recorder Fees		May-21	3,315,000	1,354,270	2,736,252	102.0%
<b>Total Selected Property Tax Fund Revenues</b>			<b>51,407,045</b>	<b>19,889,193</b>	<b>24,770,750</b>	<b>24.5%</b>
<b>Selected Non Property Tax Fund Revenues</b>			<b><u>Expected</u></b>	<b><u>Actual</u></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><u>Expected</u></b>	<b><u>Actual</u></b>		
Salaries Over (+) Under (-) Budget (Funds 101-220)		May-21	159,551,889	83,958,814	78,063,717	-7.0%
Overtime (Funds 101-220)		May-21	4,313,595	1,999,110	3,260,042	63.1%
Utility Costs (Funds 101-220)		May-21	2,688,672	1,075,166	967,420	-10.0%
Motor Fuel Costs		May-21	1,804,244	778,743	660,925	-15.1%
<b>Other</b>			<b><u>Prior Month</u></b>	<b><u>Current Month</u></b>		
Gasoline (Average Price Per Gallon)		May-21		2.485	2.635	6.0%
<b>Labor and Employment</b>						
Unemployment Rate				<b><u>Prior Month</u></b>	<b><u>Current Month</u></b>	<b><u>% change</u></b>
Lake County		Apr-21		6.5%	5.7%	-12.3%
Illinois		Apr-21		7.1%	7.1%	0.0%
<i>Labor Force Data - NOT seasonally adjusted</i>						
Lake County Labor Force Estimates		Apr-21		350,297	351,295	0.3%
Illinois Labor Force Estimates		Apr-21		6,102,774	6,155,621	0.9%
<b>Economic Data</b>						
				<b><u>Prior Month</u></b>	<b><u>Current Month</u></b>	<b><u>% change</u></b>
Consumer Price Index - CPI-U		May-21		267.054	269.195	0.8%
Interest Rate - Effective Federal Funds Rate		May-21		0.07%	0.06%	-14.3%
Dow Jones Industrial Average		May-21		33,874.85	34,529.45	1.9%

# LAKE COUNTY IL OVERVIEW

5/1/21 - 5/31/21



Spend  
**\$467,834**

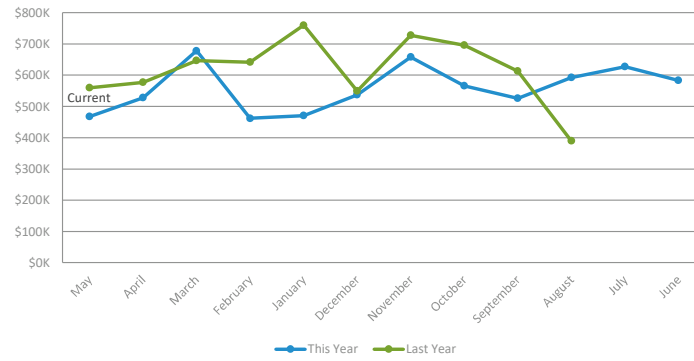
vs. Last Month  
**(11%)**

Transactions  
**1,172**

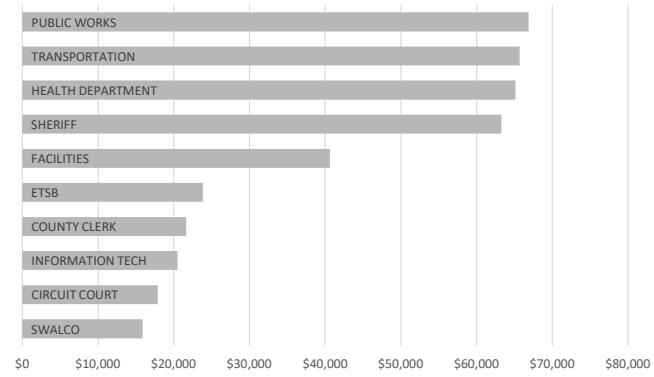
Fiscal Spend  
**\$3,143,524**

12 Month Spend  
**\$6,695,070**

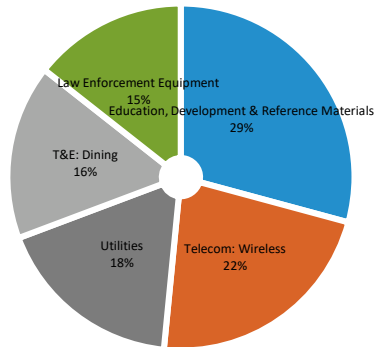
## SPEND



## TOP DEPARTMENTS

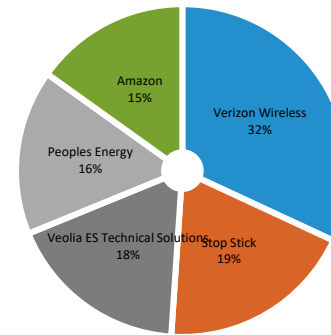


## TOP CATEGORIES



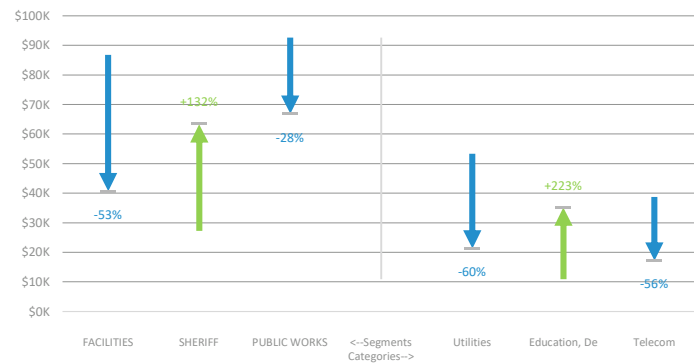
THE TOP 5  
CATEGORIES REPRESENT  
**26%**  
OF YOUR TOTAL SPEND

## TOP SUPPLIERS



THE TOP 5  
SUPPLIERS REPRESENT  
**18%**  
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@lakecountyl.gov](mailto:psutton@lakecountyl.gov).