

MONTHLY REPORTS



June 16, 2022
Finance Department
Melissa Gallagher/Ruby Acosta
847-377-2163/mgallagher@lakecountyil.gov

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 5/31/2022,
- an Economic Indicator Report, reflecting the most recent information available, and
- a P-Card Summary Report for the May 2022 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. 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 February, are coming in higher than expected budget. Personal property replacement taxes are exceeding the budgeted expectations by 63.3% year-to-date. The Illinois Department of Revenue estimated higher replacement taxes due to legislative changes affecting corporate taxpayers and continued improvement of economic conditions. Recorder Fees continue to far exceed budgeted expectation.
- The **P-Card Summary Report** reflects the activity for May 2022. There were 1,539 transactions totaling \$622,134, which was 3.3% more than April 2022. The top three spend categories are Travel & Entertainment Hotel, Consumer Retail, and Telecom Wireless. The suppliers with the highest spend were Verizon Wireless, Amazon, and Holiday Inn Hotels.

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-22

Date: 15-JUNE-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 | 199,024,566 | 60,938,819 | 30.62% | 191,828,200 | 52,317,986 | 27.27% |
| Other Property Tax Operating Funds | 181,189,482 | 40,817,305 | 22.53% | 164,616,171 | 38,673,500 | 23.49% |
| Capital Project Funds | 15,879,199 | 4,135,205 | 26.04% | 17,325,138 | 5,807,408 | 33.52% |
| Sub Total | 396,093,247 | 105,891,329 | 26.73% | 373,769,509 | 96,798,894 | 25.90% |
| Special Revenue Funds | 52,273,428 | 20,581,177 | 39.37% | 54,686,939 | 118,203,228 | 216.15% |
| Capital Project Funds | 70,436,945 | 20,575,467 | 29.21% | 66,330,347 | 24,629,317 | 37.13% |
| Internal Service Funds | 49,408,163 | 22,628,039 | 45.80% | 47,564,900 | 23,134,763 | 48.64% |
| Public Works | 53,690,054 | 22,186,675 | 41.32% | 54,221,144 | 20,058,674 | 36.99% |
| GRAND TOTAL - ALL FUNDS | 621,901,837 | 191,862,687 | 30.85% | 596,572,839 | 282,824,876 | 47.41% |

PROPERTY TAX FUNDS

| | | | | | | |
|--|--------------------|--------------------|---------------|--------------------|-------------------|---------------|
| General Fund | 199,024,566 | 60,938,819 | 30.62% | 191,828,200 | 52,317,986 | 27.27% |
| Other Property Tax Operating Funds | | | | | | |
| FICA | 11,011,000 | 510,962 | 4.64% | 10,011,090 | 709,944 | 7.09% |
| IMRF | 17,507,950 | 814,235 | 4.65% | 18,507,950 | 1,163,355 | 6.29% |
| Liability Insurance | 4,663,080 | 598,119 | 12.83% | 873,410 | 424,120 | 48.56% |
| Veterans Assistance Commission | 767,128 | 63,312 | 8.25% | 559,628 | 65,373 | 11.68% |
| Stormwater Management | 16,708,341 | 558,703 | 3.34% | 13,380,148 | 777,679 | 5.81% |
| Division of Transportation | 24,052,299 | 2,523,803 | 10.49% | 24,192,926 | 2,924,999 | 12.09% |
| Hulse Detention Center | 8,284,199 | 3,144,697 | 37.96% | 8,741,349 | 1,535,802 | 17.57% |
| Winchester House | -1,735,593 | -36 | 0.00% | 0 | -1,553 | n/m |
| Health Department | 99,478,817 | 32,546,212 | 32.72% | 87,720,016 | 31,008,619 | 35.35% |
| Tuberculosis Clinic | 452,261 | 57,298 | 12.67% | 629,654 | 65,164 | 10.35% |
| Total - Other Property Tax Op Funds | 181,189,482 | 40,817,305 | 22.53% | 164,616,171 | 38,673,500 | 23.49% |
| Total Operating Funds | 380,214,048 | 101,756,125 | 26.76% | 356,444,371 | 90,991,486 | 25.53% |

Revenue Summary
Lake County
Current Period: May-22

Date: 15-JUNE-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 |
|--|---|------------------------------------|--|---|------------------------------------|--|
| 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 | 181,266 | 4.63% | 3,967,045 | 262,568 | 6.62% |
| Matching Tax | 8,391,123 | 383,467 | 4.57% | 8,358,093 | 544,840 | 6.52% |
| Sub Total - Capital | 15,879,199 | 4,135,205 | 26.04% | 17,325,138 | 5,807,408 | 33.52% |
| TOTAL PROPERTY TAX | 396,093,247 | 105,891,330 | 26.73% | 373,769,509 | 96,798,894 | 25.90% |
| SPECIAL REVENUE | | | | | | |
| <i>Steady Special Revenue Funds</i> | | | | | | |
| Law Library | 395,800 | 182,883 | 46.21% | 395,800 | 187,580 | 47.39% |
| Children's Waiting Room Fund | 180,500 | 75,672 | 41.92% | 180,500 | 77,772 | 43.09% |
| Court Automation | 1,050,151 | 350,577 | 33.38% | 756,512 | 431,878 | 57.09% |
| Court Document Storage | 1,070,276 | 364,806 | 34.09% | 757,943 | 438,515 | 57.86% |
| Probation Services Fee | 1,465,750 | 482,309 | 32.91% | 1,445,000 | 602,647 | 41.71% |
| Vital Records Automation | 62,689 | 38,292 | 61.08% | 79,937 | 32,431 | 40.57% |
| GIS Automation Fee | 2,079,187 | 1,253,376 | 60.28% | 1,957,000 | 1,561,662 | 79.80% |
| Tax Sale Automation Fees | 112,620 | 130,613 | 115.98% | 104,802 | 91,503 | 87.31% |
| Recorder Automation | 1,358,403 | 882,338 | 64.95% | 1,278,715 | 1,098,011 | 85.87% |
| Solid Waste Management Tax | 201,635 | 87,448 | 43.37% | 201,635 | 83,895 | 41.61% |
| Coroner Fees | 201,000 | 21,080 | 10.49% | 250,300 | 17,452 | 6.97% |
| Electronic Citation Fund | 266,698 | 83,841 | 31.44% | 165,673 | 106,397 | 64.22% |
| Neutral Site Custody Exchange Fee | 175,200 | 68,888 | 39.32% | 175,200 | 70,816 | 40.42% |
| Transportation Hire Back | 40,000 | 22,913 | 57.28% | 31,200 | 46,048 | 147.59% |
| HUD Grants | 25,709,291 | 3,392,972 | 13.20% | 17,044,448 | 1,570,235 | 9.21% |
| Workforce Development | 7,472,329 | 3,020,970 | 40.43% | 8,481,982 | 2,896,260 | 34.15% |
| Video Gaming | 629,809 | 318,960 | 50.64% | 733,528 | 164,617 | -22.44% |
| <i>Total Steady Special Revenue Funds</i> | <i>42,471,338</i> | <i>10,777,938</i> | <i>25.38%</i> | <i>34,040,175</i> | <i>9,477,719</i> | <i>27.84%</i> |
| <i>Federal Special Revenue Funds</i> | | | | | | |
| CARES Act Fund | 0 | 0 | n/m | 0 | 13,897,141 | n/m |
| ARPA Fund | 0 | 1,149 | n/m | 0 | 67,646,879 | n/m |
| ERA Fund | 0 | 0 | n/m | 20,646,763 | 20,646,763 | -100.00% |
| ERA 2 Fund | 9,802,090 | 9,802,090 | 100.00% | 0 | 6,534,727 | n/m |
| <i>Total Federal Special Revenue Funds</i> | <i>9,802,090</i> | <i>9,803,239</i> | <i>100.01%</i> | <i>20,646,763</i> | <i>108,725,510</i> | <i>526.60%</i> |
| TOTAL SPECIAL REVENUE | 52,273,428 | 20,581,177 | 39.37% | 54,686,938 | 118,203,229 | 216.15% |

Revenue Summary
Lake County
Current Period: May-22

Date: 15-JUNE-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 |
|--|---|------------------------------------|--|---|------------------------------------|--|
| CAPITAL PROJECT FUNDS | | | | | | |
| 2010A Bond Road Construction Project | 0 | 7 | n/m | 0 | 3 | n/m |
| 2013 Bond | 0 | 0 | n/m | 0 | 0 | n/m |
| 2015 Bond | 0 | 1,496 | n/m | 0 | 2,591 | n/m |
| 1/4% Sales Tax | 45,266,177 | 10,384,228 | 22.94% | 42,882,134 | 11,225,590 | 26.18% |
| Motor Fuel Tax | 25,170,768 | 10,189,736 | 40.48% | 23,448,213 | 13,401,133 | 57.15% |
| TOTAL CAPITAL PROJECT FUNDS | 70,436,945 | 20,575,467 | 29.21% | 66,330,347 | 24,629,317 | 37.13% |
| INTERNAL SERVICE FUNDS | | | | | | |
| HEALTH-LIFE-DENTAL INSURANCE FUND | 49,408,163 | 22,628,039 | 45.80% | 47,564,900 | 23,134,763 | 48.64% |
| ENTERPRISE FUND | | | | | | |
| PUBLIC WORKS | 53,690,054 | 22,186,675 | 41.32% | 54,221,144 | 20,058,674 | 36.99% |
| GRAND TOTAL - ALL REVENUES | 621,901,837 | 191,862,688 | 30.85% | 596,572,838 | 282,824,877 | 47.41% |

Expense Summary
Lake County
Current Period: May-22

Date: 16-JUN-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 | 209,224,610 | 88,811,807 | 42.45% | 200,520,933 | 90,920,909 | 45.34% |
| Other Property Tax Operating Funds | 181,459,310 | 78,082,823 | 43.03% | 167,889,280 | 73,970,492 | 44.06% |
| Capital Project Funds | 45,152,102 | 4,608,728 | 10.21% | 45,589,726 | 4,177,506 | 9.16% |
| Sub Total | 435,836,022 | 171,503,358 | 39.35% | 413,999,939 | 169,068,907 | 40.84% |
| Special Revenue Funds | 93,107,991 | 22,370,760 | 24.03% | 75,806,249 | 25,023,067 | 33.01% |
| Capital Project Funds | 177,006,154 | 16,271,678 | 9.19% | 170,421,588 | 23,673,426 | 13.89% |
| Internal Service Funds | 50,295,906 | 21,401,221 | 42.55% | 47,564,900 | 21,038,562 | 44.23% |
| Public Works | 58,710,023 | 19,697,212 | 33.55% | 64,535,847 | 18,377,332 | 28.48% |
| GRAND TOTAL - ALL FUNDS | 814,956,096 | 251,244,229 | 30.83% | 772,328,523 | 257,181,294 | 33.30% |

GENERAL FUND

| | | | | | | |
|---------------------------------|--------------------|-------------------|---------------|--------------------|-------------------|---------------|
| County Board | 2,159,011 | 885,209 | 41.00% | 1,994,669 | 977,496 | 49.01% |
| County Administrator | 4,341,112 | 1,885,115 | 43.42% | 2,958,129 | 1,281,425 | 43.32% |
| General Operating Expense | 25,471,181 | 12,122,546 | 47.59% | 26,937,995 | 13,917,751 | 51.67% |
| Corporate Capital Improvements | 515,046 | 211,310 | 41.03% | 3,580,804 | 1,209,531 | 33.78% |
| FAS | 2,067,750 | 1,032,097 | 49.91% | 3,380,842 | 1,708,880 | 50.55% |
| Information Technology | 15,095,220 | 8,026,837 | 53.17% | 13,927,189 | 7,111,082 | 51.06% |
| Human Resources | 2,149,261 | 1,088,792 | 50.66% | 2,004,579 | 896,272 | 44.71% |
| Construction and Facilities | 10,503,078 | 4,522,575 | 43.06% | 10,628,244 | 4,651,325 | 43.76% |
| Treasurer | 1,429,405 | 639,461 | 44.74% | 1,478,393 | 664,467 | 44.95% |
| Recorder of Deeds | 368,444 | 153,987 | 41.79% | 397,006 | 204,692 | 51.56% |
| County Clerk | 4,768,228 | 2,044,215 | 42.87% | 4,271,986 | 2,249,877 | 52.67% |
| Chief County Assessment Officer | 3,162,834 | 1,483,358 | 46.90% | 2,978,899 | 1,403,813 | 47.13% |
| Regional Office of Education | 785,281 | 249,521 | 31.77% | 727,615 | 292,776 | 40.24% |
| Planning & Development | 3,402,166 | 1,640,769 | 48.23% | 3,431,579 | 1,507,007 | 43.92% |
| Sheriff | 78,098,222 | 29,993,287 | 38.40% | 72,484,150 | 30,911,896 | 42.65% |
| Clerk of the Circuit Court | 9,586,691 | 4,694,754 | 48.97% | 8,773,139 | 4,116,440 | 46.92% |
| Circuit Courts | 17,561,029 | 6,672,860 | 38.00% | 16,173,080 | 6,848,986 | 42.35% |
| States Attorney | 19,667,199 | 7,836,458 | 39.85% | 16,830,067 | 7,456,701 | 44.31% |
| County Coroner | 1,977,828 | 901,444 | 45.58% | 1,839,665 | 902,275 | 49.05% |
| Public Defender | 6,062,328 | 2,716,651 | 44.81% | 5,688,142 | 2,600,151 | 45.71% |
| Merit Commission | 53,295 | 10,564 | 19.82% | 34,763 | 8,067 | 23.20% |
| TOTAL GENERAL FUND | 209,224,610 | 88,811,807 | 42.45% | 200,520,933 | 90,920,909 | 45.34% |

Expense Summary
Lake County
Current Period: May-22

Date: 16-JUN-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 |
|--|--|-------------------------------|---------------------------------------|--|-------------------------------|---------------------------------------|
| OTHER PROPERTY TAX OPERATING FUNDS | | | | | | |
| FICA | 13,154,123 | 5,834,017 | 44.35% | 12,332,818 | 5,310,651 | 43.06% |
| IMRF | 15,687,782 | 7,488,398 | 47.73% | 18,266,043 | 7,704,151 | 42.18% |
| Liability Insurance | 6,021,489 | 3,349,953 | 55.63% | 5,790,888 | 4,004,087 | 69.14% |
| Veterans Assistance Commission | 905,720 | 454,311 | 50.16% | 699,135 | 302,293 | 43.24% |
| Stormwater Management | 9,428,658 | 2,440,652 | 25.89% | 9,367,085 | 1,672,095 | 17.85% |
| Division of Transportation | 23,321,497 | 11,338,239 | 48.62% | 21,557,136 | 10,549,173 | 48.94% |
| Hulse Detention Center | 8,137,577 | 4,048,185 | 49.75% | 7,648,169 | 3,759,967 | 49.16% |
| Winchester House | 0 | 0 | n/m | 0 | 0 | n/m |
| Health Department | 103,987,651 | 42,761,577 | 41.12% | 91,456,005 | 40,398,958 | 44.17% |
| Tuberculosis Clinic | 814,813 | 367,493 | 45.10% | 772,002 | 269,116 | 34.86% |
| Total - Other Property Tax Op Funds | 181,459,310 | 78,082,823 | 43.03% | 167,889,280 | 73,970,492 | 44.06% |
| Total Operating Funds | 390,683,921 | 166,894,631 | 42.72% | 368,410,213 | 164,891,401 | 44.76% |
| PROPERTY TAX CAPITAL FUNDS | | | | | | |
| Long Term Capital | 21,058,250 | 2,957,699 | 14.05% | 21,816,568 | 2,588,825 | 11.87% |
| Bridge Tax | 8,004,697 | 267,954 | 3.35% | 7,097,579 | 612,439 | 8.63% |
| Matching Tax | 16,089,155 | 1,383,075 | 8.60% | 16,675,579 | 976,242 | 5.85% |
| TOTAL PROPERTY TAX CAPITAL FUNDS | 45,152,102 | 4,608,728 | 10.21% | 45,589,726 | 4,177,506 | 9.16% |
| TOTAL PROPERTY TAX | 435,836,023 | 171,503,359 | 39.35% | 413,999,939 | 169,068,907 | 40.84% |
| | ===== | ===== | ===== | ===== | ===== | ===== |

Expense Summary
Lake County
Current Period: May-22

Date: 16-JUN-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>Steady Special Revenue Funds</i> | | | | | | |
| Law Library | 426,270 | 179,862 | 42.19% | 404,337 | 169,071 | 41.81% |
| Children's Waiting Room Fund | 180,789 | 92,660 | 51.25% | 181,358 | 83,241 | 45.90% |
| Court Automation | 2,348,965 | 505,276 | 21.51% | 1,679,801 | 654,124 | 38.94% |
| Court Document Storage | 2,044,403 | 324,183 | 15.86% | 1,482,245 | 312,944 | 21.11% |
| Probation Services Fee | 1,739,112 | 184,415 | 10.60% | 2,759,485 | 201,899 | 7.32% |
| Vital Records Automation | 79,362 | 41,534 | 52.34% | 73,046 | 38,413 | 52.59% |
| GIS Automation Fee | 2,077,187 | 0 | 0.00% | 1,955,500 | 0 | 0.00% |
| Tax Sale Automation Fees | 192,185 | 148,394 | 77.21% | 223,545 | 165,719 | 74.13% |
| Recorder Automation | 1,669,795 | 848,084 | 50.79% | 1,536,722 | 629,329 | 40.95% |
| Solid Waste Management Tax | 200,000 | 87,448 | 43.72% | 200,000 | 86,384 | 43.19% |
| Coroner Fees | 196,832 | 117,091 | 59.49% | 191,332 | 126,500 | 66.12% |
| Electronic Citation Fund | 1,000,000 | 135,495 | 13.55% | 450,000 | 0 | 0.00% |
| Neutral Site Custody Exchange Fee | 175,000 | 0 | 0.00% | 175,000 | 0 | 0.00% |
| Transportation Hire Back | 64,657 | 9,657 | 14.94% | 55,000 | 0 | 0.00% |
| HUD Grants | 26,285,400 | 4,676,221 | 17.79% | 19,961,838 | 2,644,864 | 13.25% |
| Workforce Development | 7,486,738 | 3,185,630 | 42.55% | 8,481,983 | 3,502,194 | 41.29% |
| Video Gaming | 1,240,518 | 151,339 | 12.20% | 1,547,576 | 68,225 | 4.41% |
| <i>Total Steady Special Revenue Funds</i> | 47,407,213 | 10,687,289 | 22.54% | 41,358,768 | 8,682,907 | 20.99% |
| <i>Federal Special Revenue Funds</i> | | | | | | |
| CARES Act Fund | 0 | 0 | n/m | 13,800,718 | 11,650,360 | 84.42% |
| ARPA Fund | 29,699,103 | 1,585,419 | 5.34% | 0 | 0 | n/m |
| ERA Fund | 1,698,293 | 900,700 | 53.04% | 20,646,763 | 4,689,800 | 22.71% |
| ERA 2 Fund | 14,303,382 | 9,197,352 | 64.30% | 0 | 0 | n/m |
| <i>Total Federal Special Revenue Funds</i> | 45,700,778 | 11,683,471 | 25.57% | 34,447,481 | 16,340,160 | 47.43% |
| TOTAL SPECIAL REVENUE | 93,107,991 | 22,370,760 | 24.03% | 75,806,249 | 25,023,067 | 33.01% |
| CAPITAL PROJECT FUNDS | | | | | | |
| 2010A Bond Road Construction Project | 0 | 0 | n/m | 0 | 0 | n/m |
| 1/4% Sales Tax | 122,669,635 | 13,185,775 | 10.75% | 127,438,617 | 20,203,538 | 15.85% |
| Motor Fuel Tax | 54,336,519 | 3,085,903 | 5.68% | 42,982,970 | 3,469,887 | 8.07% |
| TOTAL CAPITAL PROJECTS | 177,006,154 | 16,271,678 | 9.19% | 170,421,588 | 23,673,426 | 13.89% |

Expense Summary
Lake County
Current Period: May-22

Date: 16-JUN-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 |
|--|--|-------------------------------|---------------------------------------|--|-------------------------------|---------------------------------------|
| INTERNAL SERVICE FUNDS | | | | | | |
| HEALTH-LIFE-DENTAL INSURANCE FUND | <u>50,295,906</u> ===== | <u>21,401,221</u> ===== | <u>42.55%</u> ===== | <u>47,564,900</u> ===== | <u>21,038,562</u> ===== | <u>44.23%</u> ===== |
| ENTERPRISE FUND | | | | | | |
| PUBLIC WORKS | <u>58,710,023</u> ===== | <u>19,697,212</u> ===== | <u>33.55%</u> ===== | <u>64,535,847</u> ===== | <u>18,377,332</u> ===== | <u>28.48%</u> ===== |
| GRAND TOTAL - ALL FUNDS | <u>814,956,097</u> ===== | <u>251,244,230</u> ===== | <u>30.83%</u> ===== | <u>772,328,523</u> ===== | <u>257,181,294</u> ===== | <u>33.30%</u> ===== |

LAKE COUNTY SELECTED ECONOMIC INDICATORS

Year to Date - as of May 31, 2022

| Selected Property Tax Fund Revenues | | As of | FY22 Budget | Expected | Actual | % Change |
|--|--|--------------|--------------------|-------------------|----------------------|-----------------|
| Sales Taxes Total | | Feb-22 | 32,301,592 | 7,355,552 | 9,008,552 | 22.5% |
| 1/4% Sales Tax: SEASONALLY ADJUSTED | | Feb-22 | 28,051,592 | 6,440,142 | 7,874,588 | 22.3% |
| 1% Sales Tax: SEASONALLY ADJUSTED | | Feb-22 | 4,250,000 | 915,410 | 1,133,964 | 23.9% |
| Income Tax SEASONALLY ADJUSTED | | Apr-22 | 9,500,000 | 4,481,806 | 7,062,324 | 57.6% |
| Personal Property Repl Tax SEASONALLY ADJUSTED | | Mar-22 | 4,750,000 | 2,748,212 | 7,236,627 | 163.3% |
| Use Tax SEASONALLY ADJUSTED | | Feb-22 | 3,500,000 | 869,379 | 865,898 | -0.4% |
| Building Permits | | May-22 | 1,300,000 | 575,274 | 594,827 | 3.4% |
| Interest Income (101-220) | | May-22 | 3,272,045 | 1,477,630 | 984,692 | -33.4% |
| Recorder Fees | | May-22 | 3,567,070 | 1,546,707 | 4,112,942 | 165.9% |
| Total Selected Property Tax Fund Revenues | | | 58,190,707 | 19,054,560 | 29,865,862 | 56.7% |
| Selected Non Property Tax Fund Revenues | | | | Expected | Actual | |
| 1/4% Sales Tax for Trans SEASONALLY ADJUSTED | | Feb-22 | 34,913,743 | 8,036,299 | 9,473,023 | 17.9% |
| Motor Fuel Tax SEASONALLY ADJUSTED | | Apr-22 | 16,188,755 | 5,779,377 | 5,975,849 | 3.4% |
| Other | | | | Expected | Actual | |
| Salaries Over (+) Under (-) Budget (Funds 101-220) | | May-22 | 181,001,059 | 89,503,464 | 76,399,384 | -14.6% |
| Overtime (Funds 101-220) | | May-22 | 4,574,664 | 2,054,711 | 3,237,454 | 57.6% |
| Utility Costs (Funds 101-220) | | May-22 | 3,253,355 | 1,293,613 | 1,269,386 | -1.9% |
| Motor Fuel Costs | | May-22 | 1,802,204 | 763,312 | 863,113 | 13.1% |
| Other | | | | Prior Year | Current Month | |
| Gasoline (Average Price Per Gallon) | | May-22 | | 2.632 | 4.133 | 57.0% |
| Labor and Employment | | | | | | |
| Unemployment Rate | | | | Prior Year | Current Month | |
| Lake County | | Apr-22 | | 5.4% | 4.7% | -13.0% |
| Illinois | | Apr-22 | | 6.4% | 4.4% | -31.3% |
| Labor Force Data - NOT seasonally adjusted | | | | | | |
| Lake County Estimates | | Apr-22 | | 362,670 | 363,361 | 0.2% |
| Illinois Estimates | | Apr-22 | | 6,274,112 | 6,396,406 | 1.9% |
| Economic Data | | | | | | |
| Consumer Price Index - CPI-U | | May-22 | | 269.195 | 292.296 | 8.6% |
| Interest Rate - Effective Federal Funds Rate | | May-22 | | 0.06% | 0.77% | 1183.3% |
| Dow Jones Industrial Average | | May-22 | | 34,529.45 | 32,990.12 | -4.5% |

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2022 MONTHLY

| Selected Property Tax Fund Revenues | As of | Expected | Actual | % Change |
|--|--------------|--------------------|----------------------|-----------------|
| Sales Taxes Total | Feb-22 | 2,083,041 | 2,664,741 | 27.9% |
| 1/4% Sales Tax: SEASONALLY ADJUSTED | Feb-22 | 1,796,556 | 2,334,612 | 29.9% |
| 1% Sales Tax: SEASONALLY ADJUSTED | Feb-22 | 286,485 | 330,129 | 15.2% |
| Income Tax SEASONALLY ADJUSTED | Apr-22 | 1,316,926 | 2,623,364 | 99.2% |
| Personal Property Repl Tax ADJUSTED | Mar-22 | 934,450 | 2,529,303 | 170.7% |
| Use Tax SEASONALLY ADJUSTED | Feb-22 | 229,482 | 240,685 | 4.9% |
| Building Permits | May-22 | 112,026 | 112,590 | 0.5% |
| Interest Income (101-220) | May-22 | 204,442 | 1,024 | -99.5% |
| Recorder Fees | May-22 | 246,105 | 727,854 | 195.7% |
| Total Selected Property Tax Fund Revenues | | 5,126,472 | 8,899,561 | 73.6% |
| Selected Non Property Tax Fund Revenues | | Expected | Actual | |
| 1/4% Sales Tax for Trans SEASONALLY ADJUSTED | Feb-22 | 2,247,621 | 2,752,659 | 22.5% |
| Motor Fuel Tax SEASONALLY ADJUSTED | Apr-22 | 1,113,037 | 1,182,736 | 6.3% |
| Other | | Expected | Actual | |
| Salaries Over (+) Under (-) Budget (Funds 101-220) | May-22 | 13,755,014 | 12,383,972 | -10.0% |
| Overtime (Funds 101-220) | May-22 | 234,270 | 568,301 | 142.6% |
| Utility Costs (Funds 101-220) | May-22 | 239,197 | 164,390 | -31.3% |
| Motor Fuel Costs | May-22 | 162,518 | 94,824 | -41.7% |
| Other | | Prior Month | Current month | |
| Gasoline (Average Price Per Gallon) | May-22 | 3.730 | 4.133 | 10.8% |
| Labor and Employment | | | | |
| Unemployment Rate | | Prior Month | Current month | |
| Lake County | Apr-22 | 5.0% | 4.7% | -6.0% |
| Illinois | Apr-22 | 4.7% | 4.4% | -6.4% |
| Labor Force Data - NOT seasonally adjusted | | | | |
| Lake County Estimates | Apr-22 | 368,298 | 363,361 | -1.3% |
| Illinois Estimates | Apr-22 | 6,458,029 | 6,396,406 | -1.0% |
| Economic Data | | | | |
| Consumer Price Index - CPI-U | May-22 | 289.109 | 292.296 | 1.1% |
| Interest Rate - Effective Federal Funds Rate | May-22 | 0.33% | 0.77% | 133.3% |
| Dow Jones Industrial Average | May-22 | 32,977.21 | 32,990.12 | 0.0% |

LAKE COUNTY IL OVERVIEW

5/1/22 - 5/31/22



Spend

\$622,134

vs. Last Month

▲ 3.3%

Transactions

1,539

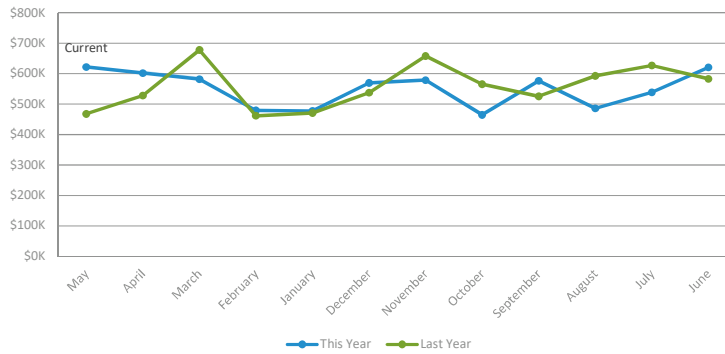
Fiscal Spend

\$3,332,400

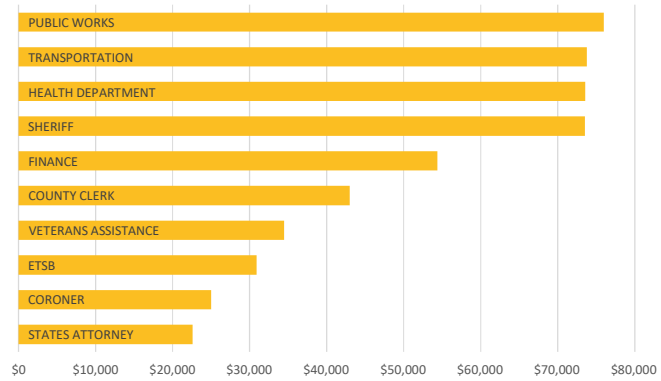
12 Month Spend

\$6,597,790

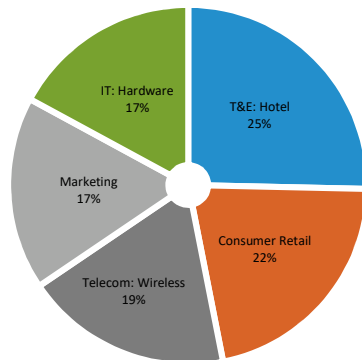
SPEND



TOP DEPARTMENTS

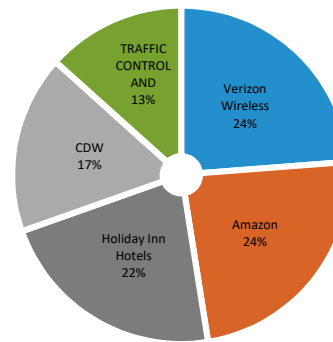


TOP CATEGORIES



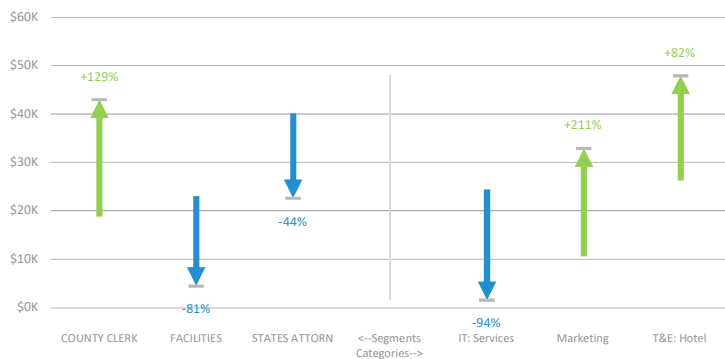
THE TOP 5
CATEGORIES REPRESENT
34%
OF YOUR TOTAL SPEND

TOP SUPPLIERS



THE TOP 5
SUPPLIERS REPRESENT
23%
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.