

# MONTHLY REPORTS



January 18, 2022  
Finance Department  
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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. Given that December is the first month of the fiscal year, the Economic Indicator report is not included. Trend data is not as relevant with one month of results.

### **Background:**

Two reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through 12/31/2021,
- a P-Card Summary Report for the December 2021 activity.

### **Analysis:**

- The **Revenue & Expense Report** reflects activity through the end of December, one month of activity, so a straight-line benchmark would indicate that 8.33% of budgeted expenditures or revenues would be spent/received. Finance is working on the year-end audit, carry-over amounts (ARPA Fund) and monthly entries. There are some items that are not reflected on this report as they are in process.
- The **P-Card Summary Report** reflects the activity for December 2021. There were 1,283 transactions totaling \$569,495, which was 1.6% less than November 2021. The top four spend categories are Education & Reference Materials, Government, Consumer Retail, and IT Software. The suppliers with the highest spend were Verizon Wireless, City of Waukegan, and Grainger.

Please contact me with any questions.

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

**Revenue Summary**  
**Lake County**  
**Current Period:Dec-21**

Date:13-JAN-2022

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Budgeted Revenues	Prior Year Y-T-D Collections	Prior Year Percent Collected
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	195,633,959	12,520,606	6.40%	191,571,714	9,019,164	4.71%
Other Property Tax Operating Funds	152,866,878	5,265,284	3.44%	141,595,421	5,442,622	3.84%
Capital Project Funds	12,255,427	70,081	0.57%	12,325,138	156,752	1.27%
<b>Sub Total</b>	<b>360,756,264</b>	<b>17,855,971</b>	<b>4.95%</b>	<b>345,492,273</b>	<b>14,618,537</b>	<b>4.23%</b>
Special Revenue Funds	24,992,279	713,193	2.85%	20,281,616	15,394,164	75.90%
Capital Project Funds	62,390,545	4,502,971	7.22%	55,571,247	4,020,578	7.23%
Internal Service Funds	49,408,163	461,596	0.93%	47,564,900	4,281,485	9.00%
Public Works	53,690,054	3,008,972	5.60%	54,221,144	3,562,737	6.57%
<b>GRAND TOTAL - ALL FUNDS</b>	<b>551,237,305</b>	<b>26,542,703</b>	<b>4.82%</b>	<b>523,131,181</b>	<b>41,877,500</b>	<b>8.01%</b>

**PROPERTY TAX FUNDS**

<b>General Fund</b>	<b>195,633,959</b>	<b>12,520,606</b>	<b>6.40%</b>	<b>191,571,714</b>	<b>9,019,164</b>	<b>4.71%</b>
<b>Other Property Tax Operating Funds</b>						
FICA	11,011,000	56,972	0.52%	10,011,090	168,192	1.68%
IMRF	17,507,950	106,945	0.61%	18,507,950	208,766	1.13%
Liability Insurance	4,663,080	411,484	8.82%	873,410	-15,061	-1.72%
Veterans Assistance Commission	767,128	2,849	0.37%	559,628	11,767	2.10%
Stormwater Management	9,084,024	251,599	2.77%	4,956,841	110,520	2.23%
Division of Transportation	24,052,299	251,295	1.04%	24,192,926	547,369	2.26%
Hulse Detention Center	8,127,492	17,191	0.21%	8,741,349	112,369	1.29%
Winchester House	-1,735,593	-79	0.00%	0	-2,357	n/m
Health Department	78,937,237	4,162,914	5.27%	73,122,573	4,289,478	5.87%
Tuberculosis Clinic	452,261	4,115	0.91%	629,654	11,580	1.84%
<b>Total - Other Property Tax Op Funds</b>	<b>152,866,878</b>	<b>5,265,284</b>	<b>3.44%</b>	<b>141,595,421</b>	<b>5,442,622</b>	<b>3.84%</b>
<b>Total Operating Funds</b>	<b>348,500,837</b>	<b>17,785,890</b>	<b>5.10%</b>	<b>333,167,135</b>	<b>14,461,785</b>	<b>4.34%</b>
<b>Property Tax Capital Funds</b>						
Long Term Capital	3,570,472	0	0.00%	0	0	n/m
Bridge Tax	3,917,604	22,645	0.58%	3,967,045	52,337	1.32%
Matching Tax	8,337,823	47,436	0.57%	8,358,093	104,415	1.25%
<b>Sub Total - Capital</b>	<b>12,255,427</b>	<b>70,081</b>	<b>0.57%</b>	<b>12,325,138</b>	<b>156,752</b>	<b>1.27%</b>
<b>TOTAL PROPERTY TAX</b>	<b>360,756,264</b>	<b>17,855,971</b>	<b>4.95%</b>	<b>345,492,273</b>	<b>14,618,537</b>	<b>4.23%</b>

**SPECIAL REVENUE**

Law Library	395,800	34,055	8.60%	395,800	25,506	6.44%
Children's Waiting Room Fund	180,500	13,481	7.47%	180,500	10,555	5.85%
Court Automation	1,050,151	70,180	6.68%	756,512	74,405	9.84%
Court Document Storage	1,070,276	71,520	6.68%	757,943	79,118	10.44%
Probation Services Fee	1,465,750	89,772	6.12%	1,445,000	99,343	6.87%
Vital Records Automation	62,689	5,786	9.23%	79,937	4,413	5.52%
GIS Automation Fee	2,079,187	176,342	8.48%	1,957,000	243,658	12.45%
Tax Sale Automation Fees	112,620	0	0.00%	104,802	-1,154	-1.10%
Recorder Automation	1,358,403	124,179	9.14%	1,278,715	169,767	13.28%
Solid Waste Management Tax	201,635	0	0.00%	201,635	15,158	7.52%
Coroner Fees	201,000	0	0.00%	250,300	1,859	0.74%
Electronic Citation Fund	266,698	17,908	6.71%	165,673	20,052	12.10%
Neutral Site Custody Exchange Fee	175,200	12,244	6.99%	175,200	9,588	5.47%
Transportation Hire Back	40,000	5,290	13.22%	31,200	7,571	24.27%
CARES Act Fund	0	0	n/m	0	13,897,141	n/m
ARPA Fund	0	575	n/m	0	0	n/m
HUD Grants	10,242,200	12,810	0.13%	4,860,464	-181,699	-3.74%
Workforce Development	5,460,361	0	0.00%	6,907,407	853,987	12.36%
Video Gaming	629,809	79,052	12.55%	733,528	64,894	-8.85%
<b>TOTAL SPECIAL REVENUE</b>	<b>24,992,279</b>	<b>713,193</b>	<b>2.85%</b>	<b>20,281,616</b>	<b>15,394,164</b>	<b>75.90%</b>

**CAPITAL PROJECT FUNDS**

2010A Bond Road Construction Project	0	0	n/m	0	1	n/m
2013 Bond	0	0	n/m	0	0	n/m
2015 Bond	0	0	n/m	0	796	n/m
1/4% Sales Tax	37,219,777	3,167,495	8.51%	32,123,034	2,929,776	9.12%
Motor Fuel Tax	25,170,768	1,335,477	5.31%	23,448,213	1,090,006	4.65%
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>62,390,545</b>	<b>4,502,971</b>	<b>7.22%</b>	<b>55,571,247</b>	<b>4,020,578</b>	<b>7.23%</b>

**INTERNAL SERVICE FUNDS**

<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>49,408,163</b>	<b>461,596</b>	<b>0.93%</b>	<b>47,564,900</b>	<b>4,281,485</b>	<b>9.00%</b>
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**ENTERPRISE FUND**

<b>PUBLIC WORKS</b>	<b>53,690,054</b>	<b>3,008,972</b>	<b>5.60%</b>	<b>54,221,144</b>	<b>3,562,737</b>	<b>6.57%</b>
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<b>GRAND TOTAL - ALL REVENUES</b>	<b>551,237,305</b>	<b>26,542,703</b>	<b>4.82%</b>	<b>523,131,181</b>	<b>41,877,500</b>	<b>8.01%</b>
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**Expense Summary**  
**Lake County**  
**Current Period:Dec-21**

Date:13-JAN-2022

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Budgeted Expenditures	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed
<b>SUMMARY - ALL FUNDS</b>						
<b>Property Tax Funds</b>						
General Fund	193,183,426	13,708,143	7.10%	185,906,273	15,837,798	8.52%
Other Property Tax Operating Funds	158,987,647	10,803,212	6.80%	149,268,861	8,274,124	5.54%
Capital Project Funds	12,255,400	533	0.00%	12,255,427	114,778	0.94%
<b>Sub Total</b>	<b>364,426,473</b>	<b>24,511,888</b>	<b>6.73%</b>	<b>347,430,562</b>	<b>24,226,701</b>	<b>6.97%</b>
Special Revenue Funds	24,109,399	937,341	3.89%	29,787,953	4,395,596	14.76%
Capital Project Funds	62,402,677	19,638	0.03%	55,571,247	271,588	0.49%
Internal Service Funds	50,295,906	4,004,395	7.96%	47,564,900	-219,013	-0.46%
Public Works	45,293,580	3,540,971	7.82%	62,348,808	2,288,054	3.67%
<b>GRAND TOTAL - ALL FUNDS</b>	<b>546,528,034</b>	<b>33,014,233</b>	<b>6.04%</b>	<b>542,703,470</b>	<b>30,962,926</b>	<b>5.71%</b>

**GENERAL FUND**

County Board	2,159,011	137,266	6.36%	1,994,669	102,226	5.12%
County Administrator	4,124,629	242,881	5.89%	3,101,402	222,556	7.18%
General Operating Expense	15,344,654	5,302	0.03%	19,303,086	7,685,022	39.81%
Corporate Capital Improvements	30,000	0	0.00%	0	0	n/m
FAS	2,067,750	276,574	13.38%	3,380,842	281,577	8.33%
Information Technology	15,330,992	3,143,387	20.50%	13,177,089	529,046	4.01%
Human Resources	2,149,261	120,015	5.58%	2,004,579	66,520	3.32%
Construction and Facilities	10,503,078	400,248	3.81%	10,628,244	297,689	2.80%
Treasurer	1,429,405	102,805	7.19%	1,468,393	72,954	4.97%
Recorder of Deeds	368,444	22,884	6.21%	397,006	28,491	7.18%
County Clerk	4,627,843	372,343	8.05%	3,856,168	323,987	8.40%
Chief County Assessment Officer	3,162,834	202,975	6.42%	2,978,899	188,500	6.33%
Regional Office of Education	785,281	90,490	11.52%	727,615	32,963	4.53%
Planning & Development	3,402,166	266,753	7.84%	3,431,579	162,928	4.75%
Sheriff	76,970,149	4,713,169	6.12%	71,158,708	3,326,949	4.68%
Clerk of the Circuit Court	9,586,691	740,267	7.72%	8,773,139	441,030	5.03%
Circuit Courts	16,091,653	1,054,103	6.55%	15,927,078	719,145	4.52%
States Attorney	16,956,134	1,245,481	7.35%	16,035,207	922,531	5.75%
County Coroner	1,977,828	134,589	6.80%	1,839,665	118,345	6.43%
Public Defender	6,062,328	436,228	7.20%	5,688,142	313,991	5.52%
Merit Commission	53,295	384	0.72%	34,763	1,349	3.88%
<b>TOTAL GENERAL FUND</b>	<b>193,183,426</b>	<b>13,708,143</b>	<b>7.10%</b>	<b>185,906,273</b>	<b>15,837,798</b>	<b>8.52%</b>

**OTHER PROPERTY TAX OPERATING FUNDS**

FICA	13,154,123	0	0.00%	12,332,818	498,495	4.04%
IMRF	15,687,782	0	0.00%	18,266,043	743,279	4.07%
Liability Insurance	6,021,489	203,739	3.38%	5,790,888	198,531	3.43%
Veterans Assistance Commission	905,720	150,802	16.65%	699,135	44,336	6.34%
Stormwater Management	5,290,809	496,142	9.38%	2,965,705	189,247	6.38%
Division of Transportation	23,021,000	3,255,119	14.14%	21,526,961	847,390	3.94%
Hulse Detention Center	7,980,870	1,346,101	16.87%	7,648,169	329,033	4.30%
Winchester House	0	0	n/m	0	0	n/m
Health Department	86,111,041	5,232,904	6.08%	79,267,140	5,374,069	6.78%
Tuberculosis Clinic	814,813	118,405	14.53%	772,002	49,745	6.44%
<b>Total - Other Property Tax Op Funds</b>	<b>158,987,647</b>	<b>10,803,212</b>	<b>6.80%</b>	<b>149,268,861</b>	<b>8,274,124</b>	<b>5.54%</b>
<b>Total Operating Funds</b>	<b>352,171,073</b>	<b>24,511,355</b>	<b>6.96%</b>	<b>335,175,135</b>	<b>24,111,923</b>	<b>7.19%</b>

**PROPERTY TAX CAPITAL FUNDS**

Long Term Capital	15,703,534	254	0.00%	6,797,412	-37,063	-0.55%
Bridge Tax	3,917,600	243	0.01%	3,917,604	4,200	0.11%
Matching Tax	8,337,800	290	0.00%	8,337,823	110,578	1.33%
<b>TOTAL PROPERTY TAX CAPITAL FUNDS</b>	<b>12,255,400</b>	<b>533</b>	<b>0.00%</b>	<b>12,255,427</b>	<b>114,778</b>	<b>0.94%</b>
<b>TOTAL PROPERTY TAX</b>	<b>364,426,473</b>	<b>24,511,888</b>	<b>6.73%</b>	<b>347,430,562</b>	<b>24,226,701</b>	<b>6.97%</b>

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

Date:13-JAN-2022

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Budgeted Expenditures	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed
<b>SPECIAL REVENUE</b>						
Law Library	426,270	41,909	9.83%	404,337	12,291	3.04%
Children's Waiting Room Fund	180,789	31,473	17.41%	181,358	7,703	4.25%
Court Automation	2,348,965	120,546	5.13%	1,672,676	146,346	8.75%
Court Document Storage	2,004,403	20,093	1.00%	1,482,245	23,304	1.57%
Probation Services Fee	1,739,112	273	0.02%	2,706,490	3,922	0.14%
Vital Records Automation	79,362	12,580	15.85%	73,046	3,574	4.89%
GIS Automation Fee	2,077,187	0	0.00%	1,955,500	0	0.00%
Tax Sale Automation Fees	192,185	0	0.00%	157,545	0	0.00%
Recorder Automation	1,669,795	244,086	14.62%	1,536,722	55,591	3.62%
Solid Waste Management Tax	200,000	0	0.00%	200,000	17,647	8.82%
Coroner Fees	196,832	2,325	1.18%	191,332	16,058	8.39%
Electronic Citation Fund	1,000,000	0	0.00%	150,000	0	0.00%
Neutral Site Custody Exchange Fee	175,000	0	0.00%	175,000	0	0.00%
Transportation Hire Back	64,657	0	0.00%	55,000	0	0.00%
CARES Act Fund	0	0	n/m	13,800,718	3,986,635	28.89%
ARPA Fund	2,097,510	5,938	0.28%	0	0	n/m
ERA Fund	0	0	n/m	0	0	n/m
ERA 2 Fund	1,746,132	225,000	12.89%	0	0	n/m
HUD Grants	7,911,200	233,119	2.95%	5,045,985	122,525	2.43%
Workforce Development	5,474,770	172,635	3.15%	6,907,407	219,280	3.17%
Video Gaming	509,409	0	0.00%	746,892	0	0.00%
<b>TOTAL SPECIAL REVENUE</b>	<b>24,109,399</b>	<b>937,341</b>	<b>3.89%</b>	<b>29,787,953</b>	<b>4,395,596</b>	<b>14.76%</b>
<b>CAPITAL PROJECT FUNDS</b>						
2010A Bond Road Construction Project	0	0	n/m	0	0	n/m
1/4% Sales Tax	37,219,777	19,638	0.05%	32,123,034	255,781	0.80%
Motor Fuel Tax	25,182,900	0	0.00%	23,448,213	15,807	0.07%
<b>TOTAL CAPITAL PROJECTS</b>	<b>62,402,677</b>	<b>19,638</b>	<b>0.03%</b>	<b>55,571,247</b>	<b>271,588</b>	<b>0.49%</b>
<b>INTERNAL SERVICE FUNDS</b>						
<b>HEALTH-LIFE-DENTAL INSURANCE FUND</b>	<b>50,295,906</b>	<b>4,004,395</b>	<b>7.96%</b>	<b>47,564,900</b>	<b>-219,013</b>	<b>-0.46%</b>
<b>ENTERPRISE FUND</b>						
<b>PUBLIC WORKS</b>	<b>45,293,580</b>	<b>3,540,971</b>	<b>7.82%</b>	<b>62,348,808</b>	<b>2,288,054</b>	<b>3.67%</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>546,528,034</b>	<b>33,014,233</b>	<b>6.04%</b>	<b>542,703,470</b>	<b>30,962,926</b>	<b>5.71%</b>

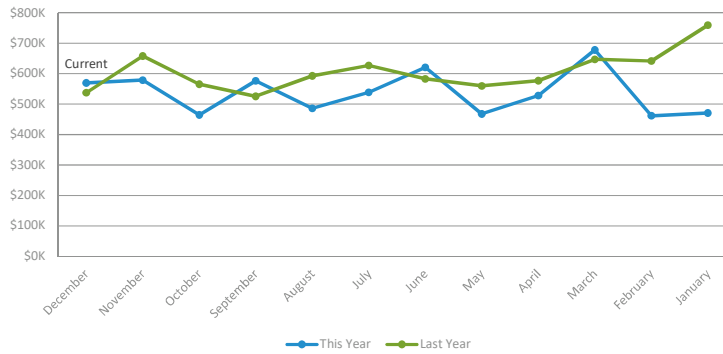
# LAKE COUNTY IL OVERVIEW

12/1/21 - 12/31/21

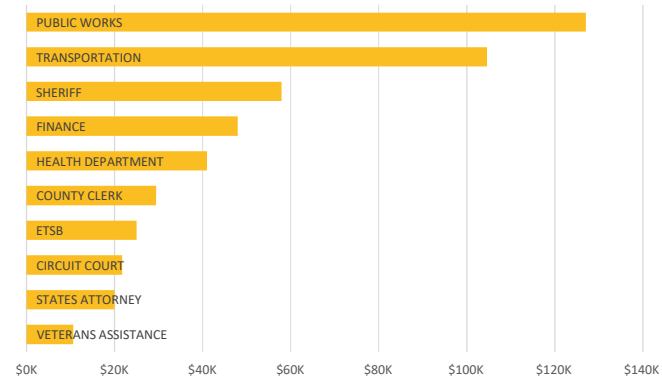


Spend	\$569,495
vs. Last Month	(1.6%)
Transactions	1,283
Fiscal Spend	\$569,495
12 Month Spend	\$6,440,955

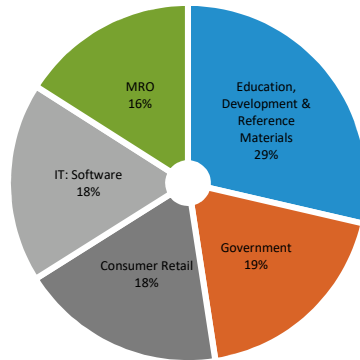
## SPEND



## TOP DEPARTMENTS

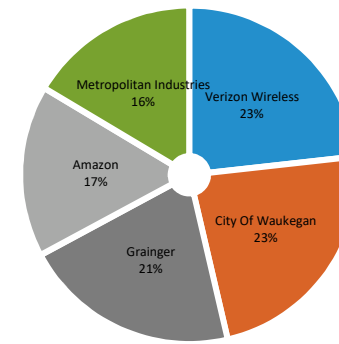


## TOP CATEGORIES



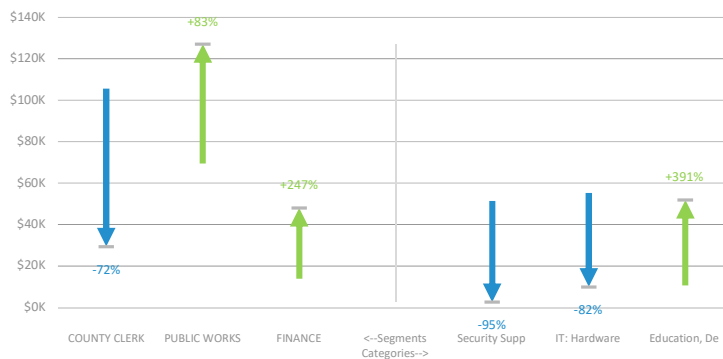
THE TOP 5  
CATEGORIES REPRESENT  
**36%**  
OF YOUR TOTAL SPEND

## 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](mailto:psutton@lakecountyil.gov).