



Monthly Reports

To: Finance & Administrative Committee

From: Patrice Sutton, Finance Director

Attached please find three reports:

Economic Indicator Report – performance against budget of key revenues and expenses;

Monthly Revenue and Expense Summary Report – current year performance against budget and against last year at the same time; and

Procurement Card (P-Card) Summary Report – summary of p-card activity during the last month and the last twelve months, by type of expense and department

Included below are some highlights of each report.

Economic Indicator Report

- Motor Fuel Tax is under budget this month. Based on information from IML, the September 2019 distribution (the first under the new law) is the lowest in recent history due to 2% reduction in MFT revenues and increased expenditures out of the fund before the MFT distributions were made. We will monitor this fund to see if this trend continues.
- Overtime has exceeded budget, but overall Salaries/Wages are under budget by 2.7% or about \$3.5 million.
- Utility costs are running approximately 21% under budget (just over \$500,000).

Monthly Revenue and Expense Summary Report

- Reports are for activity recorded through the end of September, which is ten months or 83% through the FY2019 Fiscal Year. Neither revenue nor expenses are received on a straight-line basis however, so comparisons are provided to budget AND to the prior year at the same time.
- Generally, revenues are slightly lower than prior year and slightly under budget while expenses are lower than prior year and under budget.

P-Card Summary Report

- Building Supplies and Maintenance, Office Supplies and related services, and Utilities and Communication expenses continue to be the highest categories of spending.
- Activity recorded on the September statement reflected \$630,065 in total spend on 182 p-cards with an average purchase amount of \$407.

I will be available to discuss the reports during the Committee meeting or would be happy to answer any questions in advance at 847-377-2233 or psutton@lakecountyil.gov.

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2019 MONTHLY

<u>Selected Property Tax Fund Revenues</u>		<u>Expected</u>	<u>Actual</u>	
Sales Taxes Total	Jul-19	2,594,538	2,662,839	2.6%
1/4% Sales Tax: SEASONALLY ADJUSTED	Jul-19	2,187,119	2,329,736	6.5%
1% Sales Tax: SEASONALLY ADJUSTED	Jul-19	407,419	333,104	-18.2%
Income Tax SEASONALLY ADJUSTED	Sep-19	751,985	872,013	16.0%
Personal Property Replacement Tax ADJUSTED	Sep-19	458,263	950,132	107.3%
Use Tax SEASONALLY ADJUSTED	Jul-19	168,273	224,054	33.1%
Building Permits	Sep-19	147,176	123,737	-15.9%
Traffic Citations	Sep-19	97,289	397,821	308.9%
Interest Income (101-220)	Jul-19	282,777	172,635	-39.0%
Recorder Fees	Sep-19	330,221	247,707	-25.0%
Total Selected Property Tax Fund Revenues		4,830,522	5,650,938	17.0%
<u>Selected Non Property Tax Fund Revenues</u>		<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans SEASONALLY ADJUSTED	Jul-19	2,723,351	2,754,943	1.2%
Motor Fuel Tax SEASONALLY ADJUSTED	Sep-19	1,413,825	1,301,763	-7.9%
<u>Other</u>		<u>Expected</u>	<u>Actual</u>	
Salaries Over (+) Under (-) Budget (Funds 101-220)	Sep-19	12,371,746	12,061,610	-2.5%
Overtime (Funds 101-220)	Sep-19	292,953	560,300	91.3%
Utility Costs (Funds 101-220)	Sep-19	211,560	203,251	-3.9%
Motor Fuel Costs	Sep-19	148,958	130,732	-12.2%
<u>Other</u>		<u>Prior Month</u>	<u>Current month</u>	
Gasoline (Average Price Per Gallon)	Sep-19	2.181	2.227	2.1%
<u>Labor and Employment</u>				
		<u>Prior Month</u>	<u>Current month</u>	<u>% change</u>
Unemployment Rate				
Lake County	Sep-19	3.5%	3.5%	0.0%
Illinois	Sep-19	3.8%	3.6%	-5.3%
<u>Labor Force Data - NOT seasonally adjusted</u>				
Lake County Labor Force Estimates	Sep-19	383,783	383,899	0.0%
Illinois Labor Force Estimates	Sep-19	6,527,270	6,481,611	-0.7%
<u>Economic Data</u>				
		<u>Prior Month</u>	<u>Current month</u>	<u>% change</u>
Consumer Price Index - CPI-U	Sep-19	256.558	256.759	0.1%
Interest Rate - Effective Federal Funds Rate	Sep-19	2.13%	2.04%	-4.2%
Dow Jones Industrial Average	Sep-19	26,403.28	26,916.83	1.9%

LAKE COUNTY SELECTED ECONOMIC INDICATORS - FY2019 YEAR TO DATE

		As of	YTD	FY19 Budget	Variance
<u>Selected Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>	
Sales Taxes Total		Jul-19	20,226,096	19,373,516	31,050,000 -852,579 -4.2%
1/4% Sales Tax:	SEASONALLY ADJUSTED	Jul-19	17,175,996	16,480,700	26,250,000 -695,296 -4.0%
1% Sales Tax:	SEASONALLY ADJUSTED	Jul-19	3,050,099	2,892,816	4,800,000 -157,283 -5.2%
Income Tax	SEASONALLY ADJUSTED	Sep-19	7,196,844	7,636,088	8,200,000 439,245 6.1%
Personal Property Replacement Tax	ADJUSTED	Sep-19	3,081,660	3,786,537	3,200,000 704,877 22.9%
Use Tax	SEASONALLY ADJUSTED	Jul-19	1,433,925	1,762,786	2,200,000 328,861 22.9%
Building Permits		Sep-19	1,276,510	1,044,291	1,544,500 -232,219 -18.2%
Traffic Citations		Sep-19	1,011,712	1,464,855	1,200,000 453,143 44.8%
Interest Income (101-220)		Jul-19	2,262,219	2,373,161	3,393,329 110,941 4.9%
Recorder Fees		Sep-19	2,688,648	2,655,406	3,380,000 -33,243 -1.2%
Total Selected Property Tax Fund Revenues			39,177,613	40,096,640	54,167,829 919,026 2.3%
<u>Selected Non Property Tax Fund Revenues</u>			<u>Expected</u>	<u>Actual</u>	
1/4% Sales Tax for Trans	SEASONALLY ADJUSTED	Jul-19	21,585,879	19,769,805	32,900,000 -1,816,075 -8.4%
Motor Fuel Tax	SEASONALLY ADJUSTED	Sep-19	8,040,294	8,513,077	10,032,214 472,783 5.9%
<u>Other</u>			<u>Expected</u>	<u>Actual</u>	
Budget to Actual Salaries / Wages (Funds 101-220)		Sep-19	129,903,334	126,354,584	160,832,699 -3,548,749 -2.7%
Overtime (Funds 101-220)		Sep-19	2,986,834	5,345,248	3,887,226 2,358,414 79.0%
Utility Costs Funds (101-220)		Sep-19	2,497,177	1,978,906	3,436,699 -518,272 -20.8%
Motor Fuel budgeted vs. spent		Sep-19	1,306,290	1,268,307	1,798,654 -37,983 -2.9%
Gasoline (Average Price Per Gallon)		Sep-19	2.130	2.103	-1.3%
<u>Labor and Employment</u>					
Unemployment Rate			<u>Prior Year</u>	<u>Current Year</u>	% change
Lake County		Sep-19	4.0%	3.5%	-12.5%
Illinois		Sep-19	4.3%	3.6%	-16.3%
<u>Labor Force Data - NOT seasonally adjusted</u>					% change
Lake County Labor Force Estimates		Sep-19	385,914	383,899	-0.5%
Illinois Labor Force Estimates		Sep-19	6,435,664	6,481,611	0.7%
<u>Economic Data</u>			<u>Prior Year</u>	<u>Current Year</u>	% change
Consumer Price Index - CPI-U		Sep-19	252.439	256.759	1.7%
Interest Rate - Federal Funds Rate		Sep-19	1.95%	2.04%	4.6%
Dow Jones Industrial Average		Sep-19	26,458.31	26,916.83	1.7%

Revenue Summary
Lake County
Current Period: Sep-19

Date: 20-Oct-2019

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	195,259,009	155,712,639	79.75%	155,892,345	79.32%	196,538,487
Other Property Tax Operating Funds	143,210,693	111,585,944	77.92%	122,974,438	86.43%	142,281,493
Capital Project Funds	12,246,688	11,719,722	95.70%	12,233,323	97.03%	12,608,205
Sub Total	350,716,390	279,018,305	79.56%	291,100,106	82.83%	351,428,184
Special Revenue Funds	23,693,928	12,662,009	53.44%	13,074,257	59.49%	21,978,809
Capital Project Funds	66,804,324	26,732,736	40.02%	28,399,792	51.52%	55,125,443
Internal Service Funds	46,429,528	33,913,075	73.04%	35,110,848	77.67%	45,204,401
Public Works	47,211,854	32,640,491	69.14%	38,258,877	87.44%	43,756,620
GRAND TOTAL - ALL FUNDS	534,856,024	384,966,616	71.98%	405,943,880	78.44%	517,493,458
	=====	=====	=====	=====	=====	=====

PROPERTY TAX FUNDS

General Fund	195,259,009	155,712,639	79.75%	155,892,345	79.32%	196,538,487
Other Property Tax Operating Funds						
FICA	11,011,000	10,589,759	96.17%	9,774,189	97.69%	10,004,836
IMRF	14,525,450	13,944,575	96.00%	17,624,842	97.56%	18,065,961
Liability Insurance	5,682,143	5,368,233	94.48%	6,471,197	109.77%	5,895,251
Veterans Assistance Commission	539,091	509,716	94.55%	273,140	95.84%	284,989
Stormwater Management	6,458,464	1,450,467	22.46%	2,033,653	61.83%	3,288,972
Division of Transportation	19,942,430	17,335,632	86.93%	18,096,261	90.62%	19,969,575
Hulse Detention Center	5,713,796	3,133,181	54.84%	3,611,189	60.66%	5,953,561
Winchester House	1,836,000	1,765,820	96.18%	1,681,347	98.58%	1,705,615
Health Department	77,081,242	57,128,183	74.11%	63,020,865	82.19%	76,673,925
Tuberculosis Clinic	421,077	360,377	85.58%	387,756	88.37%	438,808
Total - Other Property Tax Op Funds	143,210,693	111,585,944	77.92%	122,974,438	86.43%	142,281,493
Total Operating Funds	338,469,702	267,298,583	78.97%	278,866,784	82.31%	338,819,979
Property Tax Capital Funds						
Bridge Tax	3,961,388	3,762,783	94.99%	4,156,165	97.09%	4,280,764
Matching Tax	8,285,300	7,956,939	96.04%	8,077,157	96.99%	8,327,441
Sub Total - Capital	12,246,688	11,719,722	95.70%	12,233,323	97.03%	12,608,205
TOTAL PROPERTY TAX	350,716,390	279,018,305	79.56%	291,100,106	82.83%	351,428,184
	=====	=====	=====	=====	=====	=====

Revenue Summary
Lake County
Current Period: Sep-19

Date: 20-Oct-2019

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
SPECIAL REVENUE						
Law Library	435,800	322,356	73.97%	359,430	84.41%	425,800
Children's Waiting Room Fund	185,500	144,584	77.94%	153,562	85.08%	180,500
Court Automation	1,001,000	1,116,862	111.57%	1,108,124	110.15%	1,006,000
Court Document Storage	1,037,000	1,119,493	107.96%	1,065,325	228.12%	467,000
Probation Services Fee	1,727,619	1,296,772	75.06%	1,324,486	72.17%	1,835,119
Vital Records Automation	73,400	64,788	88.27%	61,577	83.89%	73,400
GIS Automation Fee	2,072,000	1,442,447	69.62%	1,458,498	66.24%	2,202,000
Tax Sale Automation Fees	90,770	98,701	108.74%	98,102	108.08%	90,770
Recorder Automation	1,353,715	1,020,019	75.35%	1,036,947	69.58%	1,490,268
Solid Waste Management Tax	151,635	146,840	96.84%	163,673	81.17%	201,635
Coroner Fees	135,300	43,347	32.04%	193,195	142.79%	135,300
Electronic Citation Fund	61,000	88,012	144.28%	55,415	60.90%	91,000
Neutral Site Custody Exchange Fee	124,700	114,446	91.78%	102,894	82.31%	125,000
Transportation Hire Back	55,000	37,565	68.30%	14,071	25.58%	55,000
HUD Grants	9,537,972	2,283,566	23.94%	2,048,459	27.84%	7,357,565
Workforce Development	5,651,517	3,322,212	58.78%	3,830,500	61.36%	6,242,452
TOTAL SPECIAL REVENUE	23,693,928	12,662,009	53.44%	13,074,257	59.49%	21,978,809
	=====	=====	=====	=====	=====	=====
CAPITAL PROJECT FUNDS						
2008 Bond Capital Fund	0	0	n/m	0	n/m	0
2010A Bond Road Construction Project	0	54,723	n/m	60,853	n/m	0
2011A Tax Exempt GO	0	0	n/m	0	n/m	0
2013 Bond	0	0	n/m	3,593	n/m	0
2015 Bond	0	46,276	n/m	299,485	n/m	0
1/4% Sales Tax	56,047,170	18,436,278	32.89%	19,364,093	43.46%	44,560,085
Motor Fuel Tax	10,757,154	8,195,459	76.19%	8,671,770	82.08%	10,565,358
TOTAL CAPITAL PROJECT FUNDS	66,804,324	26,732,736	40.02%	28,399,792	51.52%	55,125,443
	=====	=====	=====	=====	=====	=====
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	46,429,528	33,913,075	73.04%	35,110,848	77.67%	45,204,401
	=====	=====	=====	=====	=====	=====
ENTERPRISE FUND						
PUBLIC WORKS	47,211,854	32,640,491	69.14%	38,258,877	87.44%	43,756,620
	=====	=====	=====	=====	=====	=====
GRAND TOTAL - ALL REVENUES	534,856,024	384,966,616	71.98%	405,943,880	78.44%	517,493,458
	=====	=====	=====	=====	=====	=====

Expense Summary
Lake County
Current Period: Sep-19

Date: 24-Oct-2019

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	267,012,166	144,281,893	54.04%	148,196,405	55.49%	267,072,852
Other Property Tax Operating Funds	151,847,438	108,864,623	71.69%	117,443,932	76.91%	152,703,136
Capital Project Funds	21,942,300	5,947,745	27.11%	4,022,545	17.99%	22,361,700
Sub Total	440,801,903	259,094,260	58.78%	269,662,882	60.99%	442,137,687
Special Revenue Funds	26,759,318	10,273,825	38.39%	10,428,946	43.22%	24,127,781
Capital Project Funds	161,541,810	33,396,529	20.67%	40,952,009	23.63%	173,304,805
Internal Service Funds	47,241,233	34,995,546	74.08%	35,572,380	77.32%	46,008,451
Public Works	51,641,878	31,587,075	61.17%	33,917,937	66.22%	51,218,328
GRAND TOTAL - ALL FUNDS	727,986,142	369,347,234	50.74%	390,534,155	53.00%	736,797,053
	=====	=====	=====	=====	=====	=====

GENERAL FUND

County Board	3,285,524	1,943,430	59.15%	2,022,487	67.62%	2,991,153
County Administrator	3,256,078	2,127,129	65.33%	2,190,864	79.62%	2,751,593
General Operating Expense	16,508,654	3,835,806	23.24%	11,754,759	50.78%	23,146,272
Corporate Capital Improvements	84,171,533	15,079,674	17.92%	11,762,725	14.36%	81,929,996
FAS	3,266,794	2,523,845	77.26%	9,569,576	70.90%	13,496,628
Information Technology	13,749,811	9,363,955	68.10%	9,114,354	71.24%	12,794,138
Human Resources	2,061,742	1,323,256	64.18%	1,318,270	71.13%	1,853,371
Construction and Facilities	11,085,713	7,419,359	66.93%	0	n/m	0
Treasurer	1,345,915	1,052,111	78.17%	1,067,416	80.87%	1,319,967
Recorder of Deeds	649,210	440,063	67.78%	507,778	71.33%	711,908
County Clerk	3,877,142	3,175,718	81.91%	3,263,812	77.76%	4,197,539
Chief County Assessment Officer	2,788,585	1,865,486	66.90%	1,969,266	78.47%	2,509,584
Regional Office of Education	778,321	582,685	74.86%	621,738	80.40%	773,320
Planning & Development	3,919,574	2,709,502	69.13%	2,928,430	76.40%	3,833,020
Sheriff	68,831,812	53,634,788	77.92%	52,216,716	77.27%	67,574,886
Clerk of the Circuit Court	8,552,255	7,034,418	82.25%	6,938,727	78.24%	8,868,212
Circuit Courts	15,890,825	12,337,693	77.64%	12,699,047	79.68%	15,937,947
States Attorney	15,564,649	12,050,331	77.42%	12,409,992	80.92%	15,335,272
County Coroner	1,668,573	1,422,096	85.23%	1,300,922	83.95%	1,549,683
Public Defender	5,632,689	4,325,314	76.79%	4,460,466	83.10%	5,367,727
Merit Commission	126,767	35,231	27.79%	79,059	60.52%	130,633
Radio Department	0	0	n/m	0	n/m	0
TOTAL GENERAL FUND	267,012,166	144,281,893	54.04%	148,196,405	55.49%	267,072,852
	=====	=====	=====	=====	=====	=====

Expense Summary
Lake County
Current Period: Sep-19

Date: 24-Oct-2019

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
OTHER PROPERTY TAX OPERATING FUNDS						
FICA	12,430,567	8,316,661	66.90%	9,306,675	76.62%	12,146,104
IMRF	14,638,771	10,418,137	71.17%	14,024,986	77.63%	18,065,961
Liability Insurance	6,511,823	4,851,180	74.50%	4,450,531	68.76%	6,472,342
Veterans Assistance Commission	521,030	419,053	80.43%	374,454	75.09%	498,678
Stormwater Management	7,918,559	2,283,198	28.83%	2,484,921	55.03%	4,515,830
Division of Transportation	20,818,956	16,386,133	78.71%	17,059,218	85.05%	20,057,998
Hulse Detention Center	7,551,692	5,896,572	78.08%	5,556,235	80.66%	6,888,644
Winchester House	1,836,000	770,739	41.98%	1,705,615	100.00%	1,705,615
Health Department	78,890,097	58,961,316	74.74%	61,914,020	75.85%	81,625,540
Tuberculosis Clinic	729,944	561,634	76.94%	567,277	78.09%	726,424
Total - Other Property Tax Op Funds	151,847,438	108,864,623	71.69%	117,443,932	76.91%	152,703,136
Total Operating Funds	418,859,603	253,146,515	60.44%	265,640,337	63.28%	419,775,987
PROPERTY TAX CAPTIAL FUNDS						
Bridge Tax	8,505,000	1,240,450	14.58%	2,057,962	23.96%	8,590,000
Matching Tax	13,437,300	4,707,295	35.03%	1,964,583	14.27%	13,771,700
TOAL PROPERTY TAX CAPITAL FUNDS	21,942,300	5,947,745	27.11%	4,022,545	17.99%	22,361,700
TOTAL PROPERTY TAX	440,801,903	259,094,260	58.78%	269,662,882	60.99%	442,137,687
SPECIAL REVENUE						
Law Library	466,100	308,340	66.15%	337,034	74.26%	453,843
Children's Waiting Room Fund	189,784	131,353	69.21%	132,064	70.94%	186,167
Court Automation	1,986,414	799,266	40.24%	849,695	50.39%	1,686,188
Court Document Storage	504,089	156,661	31.08%	167,572	50.09%	334,540
Probation Services Fee	2,564,695	379,928	14.81%	562,605	23.69%	2,374,785
Vital Records Automation	69,796	52,617	75.39%	53,311	81.34%	65,539
GIS Automation Fee	2,072,000	0	0.00%	0	0.00%	2,202,000
Tax Sale Automation Fees	92,700	34,498	37.21%	23,391	25.23%	92,700
Recorder Automation	1,353,872	877,533	64.82%	925,789	65.20%	1,419,977
Solid Waste Management Tax	150,000	124,117	82.74%	147,753	73.88%	200,000
Coroner Fees	154,332	121,147	78.50%	118,158	76.73%	154,000
Neutral Site Custody Exchange Fee	160,000	103,955	64.97%	108,663	67.91%	160,000
Transportation Hire Back	77,390	17,390	22.47%	27,028	29.56%	91,426
HUD Grants	11,266,627	2,583,270	22.93%	2,567,701	30.34%	8,464,163

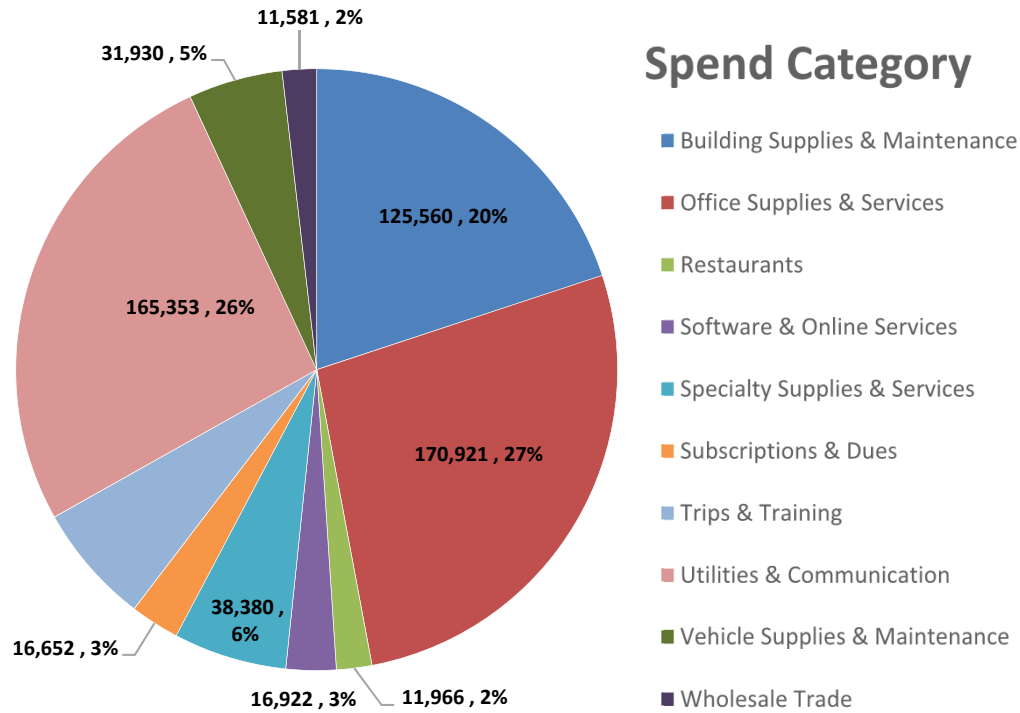
Expense Summary
Lake County
Current Period: Sep-19

Date: 24-Oct-2019

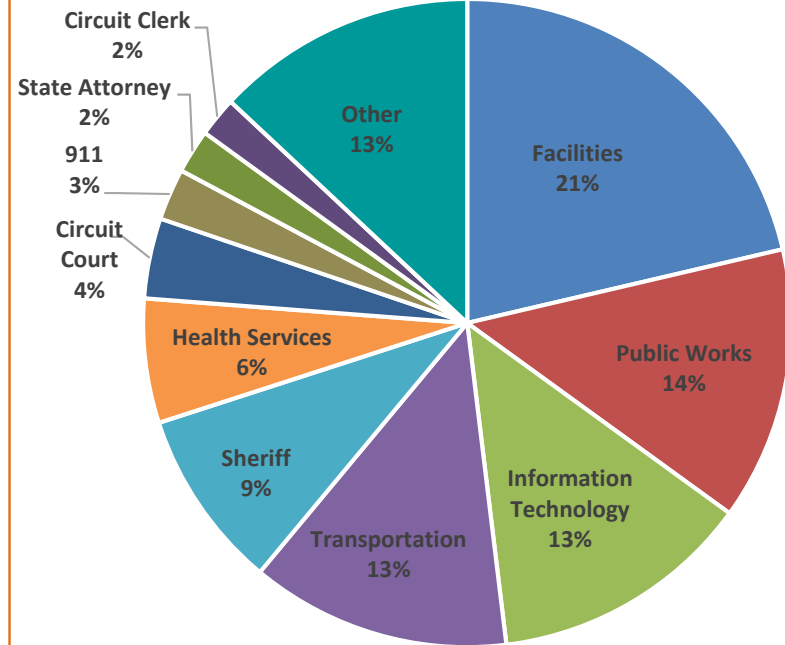
	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
Workforce Development	5,651,518	4,583,749	81.11%	4,408,184	70.62%	6,242,453
TOTAL SPECIAL REVENUE	26,759,318	10,273,825	38.39%	10,428,946	43.22%	24,127,781
	=====	=====	=====	=====	=====	=====
CAPITAL PROJECT FUNDS						
2008 Bond Capital Fund	0	0	n/m	0	n/m	0
2010A Bond Road Construction Project	2,849,640	2,849,640	100.00%	1,838,114	34.58%	5,315,099
2011A Tax Exempt GO	0	0	n/m	0	n/m	0
2013 Bond	0	0	n/m	314,647	98.97%	317,925
2015 Bond	0	0	n/m	17,840,681	100.00%	17,840,681
1/4% Sales Tax	134,668,616	24,448,131	18.15%	16,799,139	13.43%	125,112,900
Motor Fuel Tax	24,023,554	6,098,758	25.39%	4,159,429	16.83%	24,718,200
TOTAL CAPITAL PROJECTS	161,541,810	33,396,529	20.67%	40,952,009	23.63%	173,304,805
	=====	=====	=====	=====	=====	=====
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	47,241,233	34,995,546	74.08%	35,572,380	77.32%	46,008,451
	=====	=====	=====	=====	=====	=====
ENTERPRISE FUND						
PUBLIC WORKS	51,641,878	31,587,075	61.17%	33,917,937	66.22%	51,218,328
	=====	=====	=====	=====	=====	=====
GRAND TOTAL - ALL FUNDS	727,986,142	369,347,234	50.74%	390,534,155	53.00%	736,797,053
	=====	=====	=====	=====	=====	=====

PCard Transaction Summary Oct-19

Spend Category



Department Spend



Monthly Comparison

	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18
Spend	630,065	557,377	652,718	625,067	631,435	534,968	590,567	563,553	581,323	582,020	563,173	626,818
Transactions	1548	1,347	1,558	1,403	1,486	1,567	1,771	1,463	1,514	1,459	1,314	1,709
Average Purchase	407	414	419	446	425	341	333	385	384	399	429	367
Active Cards	182	173	172	176	179	176	165	165	168	167	169	180

Monthly Detail

	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18
Building Supplies & Maintenance	125,560	122,576	144,449	169,590	137,227	134,280	128,801	158,528	138,579	137,099	136,045	154,366
Office Supplies & Services	170,921	153,999	183,889	84,777	88,587	107,079	146,253	119,510	103,525	125,714	133,868	156,108
Restaurants	11,966	6,828	6,921	21,904	7,264	11,611	8,590	8,189	6,627	16,633	10,103	6,409
Software & Online Services	16,922	20,127	12,395	36,872	16,158	22,621	24,461	16,350	19,504	38,748	19,409	12,934
Specialty Supplies	38,380	34,333	25,105	29,793	36,207	36,993	42,000	29,072	53,610	45,130	51,243	46,046
Subscriptions & Dues	16,652	28,912	26,031	21,745	32,568	23,522	31,730	25,885	31,663	21,959	31,456	24,063
Trips & Training	40,800	45,192	44,703	56,294	48,816	37,976	54,721	51,628	57,534	47,780	40,281	61,317
Utilities & Communication	165,353	98,483	162,895	149,779	216,137	116,042	127,302	109,773	151,469	121,223	117,341	140,839
Vehicle Supplies & Maintenance	31,930	40,022	38,610	42,387	37,537	35,728	21,854	38,065	12,974	22,152	17,225	15,948
Wholesale Trade	11,581	6,904	7,720	11,927	10,933	9,117	4,855	6,553	5,837	5,581	6,201	8,788