

MONTHLY REPORTS



February 28, 2020
Finance and Administrative Services
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SUBJECT: LAKE COUNTY MONTHLY FINANCIAL REPORTS

Summary: In accordance with Lake County's Budget and Financial Policies, monthly 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:

Two reports are attached:

- a Revenue & Expense Budget vs. Actual Report, through January 31, 2020 and
- a P-Card Summary Report reflecting Activity from 1/11/20 – 2/10/2020.

Analysis:

- The **Revenue & Expense Report** reflects only two months of activity so a straight-line benchmark would be that 16.7% of budgeted expenditures or revenues would be spent/received. However, seasonality and year-end close-out impact actual activity, so it is helpful to compare to the prior year at the same time.
- Activity reflected on the **Revenue & Expense Report** is trending normally compared to last year at this time.
- The **P-Card Summary Report** reflects higher-than-average activity for the reporting period, with the highest user being the Facilities Division who use the p-card to pay for utilities. The other major spend categories are telecom expenses as well as IT hardware and software. The utility spend often increases in the winter months and the IT hardware and software costs are often highest at the beginning of each fiscal year.
- Total spend for January 11 – February 10, 2020 was \$800,608, a 37% increase over last month, with Facilities, DoT, Public Works, and IT with the highest spend. This included 1,582 transactions.

Please contact me with any questions.

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

COORDINATION & ALIGNMENT	Staff Coordination	Strategic Initiatives			2019 Strategic Goals					2019 Strategic Themes							
	CAO ✓ FAS /Purchasing HR IT/ET Const. & Facility PB&D SAO LCSD Workforce		X	X						X		X					
		Regional Leadership	Fiscal Responsibility	Exceptional Service and Operational Excellence	Public Safety & Justice	Econ. Opportunities	Infrastructure	Sustainable Enviro.	Build Healthy Communities	Inter-Orig. Coop.	Quality of Life	Econ. Development	Infrastructure	Enviro. Sustain.	Sustainability	County Branding	Mental Health
																Specialty Funding	Diversity & Inclusion

Revenue Summary
Lake County
Current Period: Jan-20

Date: 23-Feb-2020

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
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SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	205,260,874	16,975,763	8.27%	19,784,138	10.21%	193,825,477
Other Property Tax Operating Funds	136,330,821	11,324,501	8.31%	13,531,707	9.91%	136,597,874
Capital Project Funds	12,273,477	110,214	0.90%	4,946	0.04%	12,233,500
Sub Total	353,865,172	28,410,479	8.03%	33,320,792	9.72%	342,656,851
Special Revenue Funds	19,315,905	3,020,732	15.64%	3,459,176	17.43%	19,845,126
Capital Project Funds	52,749,850	8,773,366	16.63%	7,388,370	14.06%	52,556,470
Internal Service Funds	46,046,544	7,666,375	16.65%	7,126,657	15.35%	46,429,528
Public Works	52,252,478	9,847,132	18.85%	9,352,982	19.81%	47,211,854
GRAND TOTAL - ALL FUNDS	524,229,948	57,718,084	11.01%	60,647,978	11.92%	508,699,828
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PROPERTY TAX FUNDS

General Fund	205,260,874	16,975,763	8.27%	19,784,138	10.21%	193,825,477
Other Property Tax Operating Funds						
FICA	11,511,000	99,679	0.87%	4,371	0.04%	11,011,000
IMRF	14,025,450	131,382	0.94%	7,530	0.05%	14,525,450
Liability Insurance	1,381,409	524,950	38.00%	6,832	0.12%	5,682,143
Veterans Assistance Commission	651,124	10,751	1.65%	6,493	1.20%	539,091
Stormwater Management	4,118,816	72,775	1.77%	169,979	8.78%	1,936,061
Division of Transportation	24,955,568	884,255	3.54%	491,099	2.46%	19,942,430
Hulse Detention Center	6,695,820	542,251	8.10%	500,298	8.76%	5,713,796
Winchester House	100,000	16,626	16.63%	1,600,692	87.18%	1,836,000
Health Department	72,262,683	9,024,059	12.49%	10,729,899	14.31%	74,990,826
Tuberculosis Clinic	628,951	17,774	2.83%	14,515	3.45%	421,077
Total - Other Property Tax Op Funds	136,330,821	11,324,501	8.31%	13,531,707	9.91%	136,597,874
Total Operating Funds	341,591,695	28,300,264	8.28%	33,315,845	10.08%	330,423,351
Property Tax Capital Funds						
Bridge Tax	3,967,651	35,369	0.89%	1,585	0.04%	3,948,200
Matching Tax	8,305,826	74,846	0.90%	3,362	0.04%	8,285,300
Sub Total - Capital	12,273,477	110,214	0.90%	4,946	0.04%	12,233,500
TOTAL PROPERTY TAX	353,865,172	28,410,479	8.03%	33,320,792	9.72%	342,656,851
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SPECIAL REVENUE

Law Library	400,800	62,646	15.63%	61,970	14.22%	435,800
Children's Waiting Room Fund	170,500	34,186	20.05%	25,994	14.01%	185,500
Court Automation	1,496,500	208,367	13.92%	213,816	21.36%	1,001,000
Court Document Storage	1,488,800	215,897	14.50%	219,794	21.20%	1,037,000
Probation Services Fee	1,607,619	217,828	13.55%	210,454	12.18%	1,727,619
Vital Records Automation	71,200	12,537	17.61%	10,210	13.91%	73,400
GIS Automation Fee	1,842,000	323,488	17.56%	242,334	11.70%	2,072,000
Tax Sale Automation Fees	90,770	0	0.00%	97,214	107.10%	90,770
Recorder Automation	1,203,715	227,962	18.94%	170,655	12.61%	1,353,715
Solid Waste Management Tax	201,635	16,400	8.13%	59,520	39.25%	151,635
Coroner Fees	140,300	9,025	6.43%	11,413	8.44%	135,300
Electronic Citation Fund	87,800	53,268	60.67%	10,683	17.51%	61,000
Neutral Site Custody Exchange Fee	115,200	39,514	34.30%	17,364	13.92%	124,700

	Budgeted Revenues	Y-T-D Collections	Percent Collected	Prior Year Y-T-D Collections	Prior Year Percent Collected	Prior Year Budgeted Revenues
Transportation Hire Back	30,000	9,466	31.55%	5,764	10.48%	55,000
HUD Grants	5,237,532	1,258,229	24.02%	969,733	16.66%	5,819,420
Workforce Development	5,131,534	331,922	6.47%	1,132,259	20.51%	5,521,267
TOTAL SPECIAL REVENUE	19,315,905	3,020,732	15.64%	3,459,176	17.43%	19,845,126
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CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	0	n/m	11,271	n/m	0
2015 Bond	0	0	n/m	12,062	n/m	0
1/4% Sales Tax	35,841,277	5,472,839	15.27%	5,686,393	13.60%	41,799,316
Motor Fuel Tax	16,908,573	3,300,527	19.52%	1,678,645	15.60%	10,757,154
TOTAL CAPITAL PROJECT FUNDS	52,749,850	8,773,366	16.63%	7,388,370	14.06%	52,556,470
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INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	46,046,544	7,666,375	16.65%	7,126,657	15.35%	46,429,528
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ENTERPRISE FUND						
PUBLIC WORKS	52,252,478	9,847,132	18.85%	9,352,982	19.81%	47,211,854
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GRAND TOTAL - ALL REVENUES	524,229,948	57,718,084	11.01%	60,647,978	11.92%	508,699,828
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Expense Summary
Lake County
Current Period: Jan-20

Date: 23-Feb-2020

	Current	Y-T-D	Percent	Prior Year	Prior Year	Prior Year
	Appropriation	Expenditures	Expensed	Y-T-D	Percent	Budgeted
				Expenditures	Expensed	Expenditures

SUMMARY - ALL FUNDS						
Property Tax Funds						
General Fund	201,972,047	25,596,916	12.67%	26,082,466	12.64%	206,348,250
Other Property Tax Operating Funds	155,260,157	21,302,149	13.72%	18,936,761	13.06%	145,003,061
Capital Project Funds	12,136,266	168,272	1.39%	893,925	7.31%	12,233,500
Sub Total	369,368,470	47,067,336	12.74%	45,913,153	12.63%	363,584,811
Special Revenue Funds	20,599,991	1,332,642	6.47%	1,426,781	6.68%	21,367,221
Capital Project Funds	52,749,850	1,609,064	3.05%	3,599,540	6.85%	52,556,470
Internal Service Funds	46,046,544	7,617,790	16.54%	7,517,976	16.11%	46,663,528
Public Works	52,021,867	4,289,926	8.25%	4,397,186	8.71%	50,482,597
GRAND TOTAL - ALL FUNDS	540,786,722	61,916,757	11.45%	62,854,635	11.76%	534,654,626

GENERAL FUND

County Board	2,064,330	289,889	14.04%	287,528	10.42%	2,758,288
County Administrator	3,346,608	473,030	14.13%	439,233	15.11%	2,906,305
General Operating Expense	16,390,272	203,674	1.24%	295,202	2.06%	14,347,807
Corporate Capital Improvements	14,570,202	341,255	2.34%	1,765,240	6.25%	28,246,867
FAS	3,787,384	423,651	11.19%	499,758	15.30%	3,266,794
Information Technology	14,609,539	3,155,879	21.60%	2,961,563	22.52%	13,149,787
Human Resources	2,335,254	193,817	8.30%	251,063	12.18%	2,061,742
Construction and Facilities	10,512,217	1,141,692	10.86%	832,306	7.51%	11,085,713
Treasurer	1,363,331	180,912	13.27%	187,866	13.96%	1,345,915
Recorder of Deeds	540,088	78,123	14.46%	91,736	14.13%	649,210
County Clerk	4,374,661	793,532	18.14%	831,081	21.44%	3,877,142
Chief County Assessment Officer	2,549,282	484,071	18.99%	350,511	12.57%	2,788,585
Regional Office of Education	774,806	107,448	13.87%	104,745	13.46%	778,321
Planning & Development	3,641,289	486,554	13.36%	534,887	13.90%	3,848,772
Sheriff	71,265,154	9,991,876	14.02%	9,686,138	14.15%	68,472,445
Clerk of the Circuit Court	9,368,200	1,442,913	15.40%	1,359,318	15.89%	8,552,255
Circuit Courts	16,416,834	2,333,279	14.21%	2,250,693	14.77%	15,233,762
States Attorney	16,015,554	2,347,931	14.66%	2,283,669	14.69%	15,550,511
County Coroner	1,877,605	225,990	12.04%	231,454	13.87%	1,668,573
Public Defender	6,015,131	874,229	14.53%	831,240	14.76%	5,632,689
Merit Commission	154,308	27,170	17.61%	7,233	5.71%	126,767
Radio Department	0	0	n/m	0	n/m	0
TOTAL GENERAL FUND	201,972,047	25,596,916	12.67%	26,082,466	12.64%	206,348,250

OTHER PROPERTY TAX OPERATING FUNDS

FICA	12,583,764	1,786,311	14.20%	1,726,973	13.89%	12,430,567
IMRF	18,069,854	2,444,561	13.53%	2,364,389	16.15%	14,638,771
Liability Insurance	6,540,452	1,784,221	27.28%	358,039	5.50%	6,511,823
Veterans Assistance Commission	634,627	72,350	11.40%	76,670	14.72%	521,030
Stormwater Management	3,161,337	357,878	11.32%	347,607	12.09%	2,875,922
Division of Transportation	23,139,520	2,790,117	12.06%	2,640,250	12.68%	20,818,956
Hulse Detention Center	7,704,177	1,037,362	13.46%	914,576	12.12%	7,546,692
Winchester House	1,202,352	29,169	2.43%	200,000	10.89%	1,836,000
Health Department	81,403,712	10,894,000	13.38%	10,215,289	13.25%	77,093,357
Tuberculosis Clinic	820,363	106,179	12.94%	92,969	12.74%	729,944
Total - Other Property Tax Op Funds	155,260,157	21,302,149	13.72%	18,936,761	13.06%	145,003,061
Total Operating Funds	357,232,204	46,899,065	13.13%	45,019,228	12.81%	351,351,311

PROPERTY TAX CAPITAL FUNDS

	Current Appropriation	Y-T-D Expenditures	Percent Expensed	Prior Year Y-T-D Expenditures	Prior Year Percent Expensed	Prior Year Budgeted Expenditures
Bridge Tax	3,870,710	55,144	1.42%	353,854	8.96%	3,948,200
Matching Tax	8,265,556	113,128	1.37%	540,072	6.52%	8,285,300
TOAL PROPERTY TAX CAPITAL FUNDS	12,136,266	168,272	1.39%	893,925	7.31%	12,233,500
TOTAL PROPERTY TAX	369,368,470	47,067,336	12.74%	45,913,153	12.63%	363,584,811
SPECIAL REVENUE						
Law Library	432,191	33,786	7.82%	53,175	11.41%	466,100
Children's Waiting Room Fund	190,366	22,284	11.71%	21,824	11.50%	189,784
Court Automation	1,472,729	154,730	10.51%	126,882	6.45%	1,968,360
Court Document Storage	1,311,917	28,436	2.17%	6,922	1.81%	381,500
Probation Services Fee	2,737,956	90,048	3.29%	26,212	1.04%	2,529,700
Vital Records Automation	104,198	10,010	9.61%	9,719	13.92%	69,796
GIS Automation Fee	1,842,000	0	0.00%	0	0.00%	2,072,000
Tax Sale Automation Fees	140,300	33,464	23.85%	6,064	6.54%	92,700
Recorder Automation	1,396,856	171,957	12.31%	129,929	9.60%	1,353,872
Solid Waste Management Tax	200,000	0	0.00%	0	0.00%	150,000
Coroner Fees	169,332	4,872	2.88%	29,798	19.31%	154,332
Neutral Site Custody Exchange Fee	160,000	0	0.00%	0	0.00%	160,000
Transportation Hire Back	73,080	0	0.00%	4,790	6.19%	77,390
HUD Grants	5,237,532	240,446	4.59%	505,017	8.17%	6,180,418
Workforce Development	5,131,535	542,608	10.57%	506,450	9.17%	5,521,267
TOTAL SPECIAL REVENUE	20,599,991	1,332,642	6.47%	1,426,781	6.68%	21,367,221
CAPITAL PROJECT FUNDS						
2010A Bond Road Construction Project	0	0	n/m	13,861	n/m	0
1/4% Sales Tax	35,841,277	1,305,482	3.64%	1,135,165	2.72%	41,799,316
Motor Fuel Tax	16,908,573	303,582	1.80%	2,450,514	22.78%	10,757,154
TOTAL CAPITAL PROJECTS	52,749,850	1,609,064	3.05%	3,599,540	6.85%	52,556,470
INTERNAL SERVICE FUNDS						
HEALTH-LIFE-DENTAL INSURANCE FUND	46,046,544	7,617,790	16.54%	7,517,976	16.11%	46,663,528
ENTERPRISE FUND						
PUBLIC WORKS	52,021,867	4,289,926	8.25%	4,397,186	8.71%	50,482,597
GRAND TOTAL - ALL FUNDS	540,786,722	61,916,757	11.45%	62,854,635	11.76%	534,654,626

LAKE COUNTY IL
P-CARD TRANSACTION SUMMARY

1/11/20 - 2/10/20



Spend

\$800,608

vs. Last month

37%

Transactions

1,582

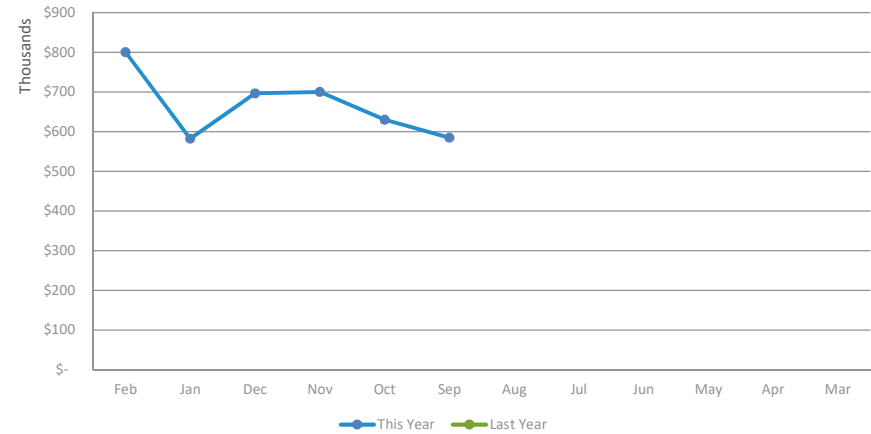
12M average

\$665,903

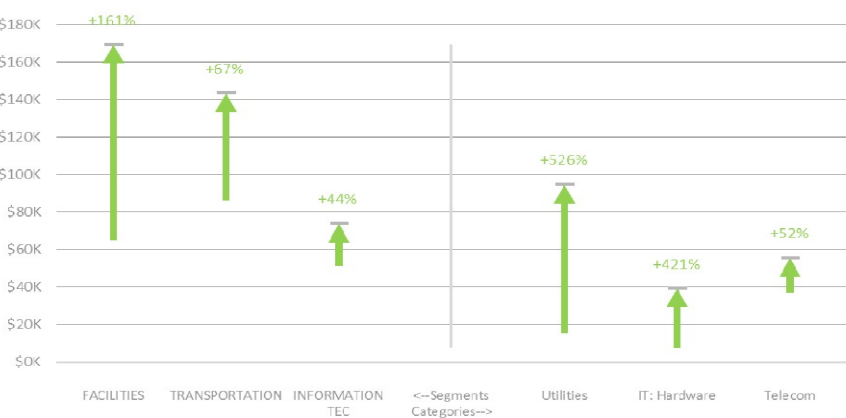
Fiscal to date

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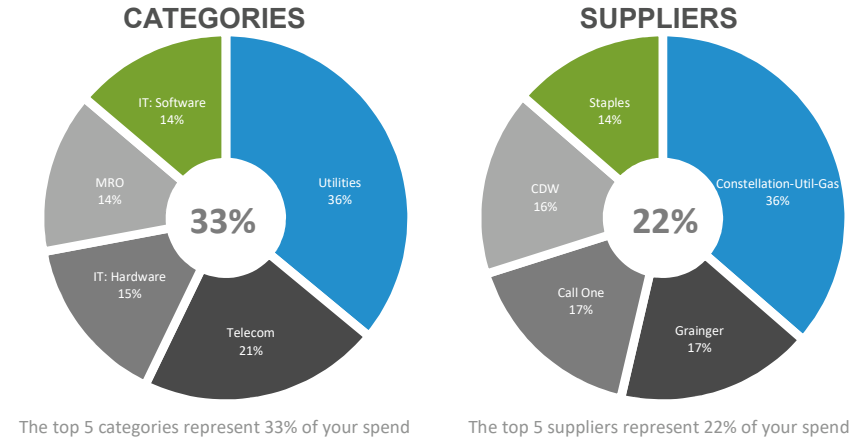
SPEND



TOP SPEND VARIANCES



TOP SPENDS



TOP DEPARTMENTS

