

STATISTICAL SECTION

Statistical Section

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report for the relevant year.

**Lake County, Illinois
Net Position by Component
Last Ten Fiscal Years**

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Invested in capital assets, net of related debt	\$ 685,233,494	\$ 437,327,939	\$ 453,954,474	\$ 470,868,639	\$ 509,234,917	\$ 522,185,694	\$ 553,962,222	\$ 577,423,245	\$ 604,653,085	\$ 622,473,559
Restricted	222,481,764	154,093,151	173,433,421	245,286,840	196,131,349	198,144,737	203,013,867	214,185,000	218,992,679	243,458,503
Unrestricted	117,816,791	97,100,237	110,761,083	48,006,985	89,210,800	82,005,485	69,476,927	46,296,310	46,360,797	35,171,302
Total governmental activities net position	\$ 1,025,532,049	\$ 688,521,327	\$ 738,148,978	\$ 764,162,464	\$ 794,577,066	\$ 802,335,916	\$ 826,453,016	\$ 837,904,555	\$ 870,006,561	\$ 901,103,364
Business-type activities										
Invested in capital assets, net of related debt	\$ 231,118,624	\$ 181,722,143	\$ 180,513,597	\$ 184,815,490	\$ 183,821,143	\$ 193,657,122	\$ 211,371,943	\$ 213,743,587	\$ 210,584,757	\$ 214,217,629
Restricted	36,655,447	42,538,776	45,623,377	46,551,128	42,813,067	35,412,350	32,102,706	29,510,013	32,918,939	31,345,657
Unrestricted	22,976,291	20,249,852	21,890,632	22,111,971	29,988,051	29,152,624	28,589,006	27,208,186	37,086,637	41,903,321
Total business-type activities net position	\$ 290,750,362	\$ 244,510,771	\$ 248,027,606	\$ 253,478,589	\$ 256,622,261	\$ 258,222,096	\$ 272,063,655	\$ 270,461,786	\$ 280,590,333	\$ 287,466,607
Primary government										
Invested in capital assets, net of related debt	\$ 916,352,118	\$ 619,050,082	\$ 634,468,071	\$ 655,684,129	\$ 693,056,060	\$ 715,842,816	\$ 765,334,165	\$ 791,166,832	\$ 815,237,842	\$ 836,691,188
Restricted	259,137,211	196,631,927	219,056,798	291,837,968	238,944,416	233,557,087	235,116,573	243,695,013	251,911,618	274,804,160
Unrestricted	140,793,082	117,350,089	132,651,715	70,118,956	119,498,851	111,158,109	98,065,933	73,504,496	83,447,434	77,074,623
Total primary government net position	\$ 1,316,282,411	\$ 933,032,098	\$ 986,176,584	\$ 1,017,641,053	\$ 1,051,499,327	\$ 1,060,558,012	\$ 1,098,516,671	\$ 1,108,366,341	\$ 1,150,596,894	\$ 1,188,569,971

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

Lake County, Illinois
Changes in Net Position, Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities:										
General Government	\$ 67,923,860	\$ 61,608,059	\$ 55,490,037	\$ 71,563,698	\$ 65,259,648	\$ 83,702,134	\$ 72,398,409	\$ 81,028,643	\$ 56,431,241	\$ 59,583,523
Law and Judicial	107,893,168	112,836,472	112,886,811	110,868,346	112,815,147	117,215,413	122,490,371	124,047,738	131,187,893	138,826,186
Health and Human Services	102,573,121	98,988,773	93,640,935	94,652,064	92,589,589	90,983,927	95,725,802	87,823,931	85,632,519	87,553,337
Transportation	50,788,189	44,636,335	48,915,150	58,269,808	59,844,866	79,603,555	57,105,603	59,033,985	53,941,336	57,643,693
Planning and Economic Development	12,453,333	12,731,692	10,556,297	11,283,298	10,749,678	13,328,016	11,512,119	14,904,989	11,440,752	10,628,606
Culture, Recreation, Education	31,885,687	-	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	12,338,241	1,715,768	3,522,509	3,988,618	4,064,955	4,979,451	5,848,509	7,771,874	7,510,276	7,040,626
Total Governmental Activities Expenses	385,855,599	332,517,099	325,011,739	350,625,832	345,323,883	389,812,496	365,080,813	374,611,160	346,144,017	361,275,971
Business-Type Activities:										
Water and Sewer	35,630,269	36,625,005	38,101,923	39,239,729	39,880,234	40,885,192	40,224,078	43,125,604	42,133,046	44,029,164
Golf Courses	4,363,137	-	-	-	-	-	-	-	-	-
Fox River Recreation Area	293,619	-	-	-	-	-	-	-	-	-
Total Business-Type Activities Expenses	40,287,025	36,625,005	38,101,923	39,239,729	39,880,234	40,885,192	40,224,078	43,125,604	42,133,046	44,029,164
Total Primary Government Expenses	\$ 426,142,624	\$ 369,142,104	\$ 363,113,662	\$ 389,865,561	\$ 385,204,117	\$ 430,697,688	\$ 405,304,891	\$ 417,736,764	\$ 388,277,063	\$ 405,305,135
Program Revenues										
Governmental activities:										
Charges for Services:										
General Government	\$ 24,319,733	\$ 26,362,955	\$ 28,846,254	\$ 25,598,809	\$ 26,833,956	\$ 23,887,879	\$ 25,791,388	\$ 27,061,757	10,135,352	\$ 12,343,248
Law and Judicial	30,043,661	31,532,934	30,447,615	32,546,464	32,597,251	30,915,204	36,781,653	34,938,940	17,471,956	19,430,414
Health and Human Services	32,417,043	29,003,123	30,309,337	31,857,231	33,372,109	31,140,466	35,508,549	26,957,448	5,517,814	5,775,627
Transportation	5,922,551	10,383,820	8,242,819	4,815,621	5,692,525	16,785,544	8,833,848	3,110,382	1,844,615	1,852,280
Planning and Economic Development	2,235,977	2,541,680	2,108,053	2,217,658	2,306,488	3,212,117	3,764,577	2,327,719	2,507,708	2,654,978
Culture, Recreation, Education	2,770,455	-	-	-	-	-	-	-	-	-
Operating grants and contributions:										
General Government	38,406	708,829	3,970,500	2,309,504	76,287	439,143	1,172,128	778,836	2,279,695	3,610,391
Law and Judicial	2,102,940	1,287,919	2,051,397	1,363,793	1,477,836	1,673,985	1,325,546	1,422,667	14,800,707	14,516,010
Health and Human Services	35,872,387	37,259,114	33,758,548	30,739,943	31,277,378	31,400,853	24,761,589	24,387,410	46,953,119	50,321,967
Transportation	-	92,390	147,867	169,322	147,593	142,769	184,686	139,671	7,715,834	5,204,564
Planning and Economic Development	5,384,988	8,879,736	6,564,250	7,707,497	6,896,434	7,148,951	5,286,800	9,198,100	7,237,097	4,505,512
Interest and Fiscal Charges	-	-	641,197	669,075	615,883	620,567	-	-	-	-
Culture, Recreation, Education	1,171,012	-	-	-	-	-	-	-	-	-
Capital grants and contributions:										
General Government	41,737	280,558	-	-	-	-	-	-	-	-
Law and Judicial	299,484	35,510	11,854	4,102	5,201	74,872	22,283	-	-	-
Transportation	10,592,312	12,583,843	12,704,292	11,976,712	11,466,733	13,079,453	9,935,635	10,685,918	10,462,088	11,837,664
Total Governmental Activities Program Revenues	153,212,686	160,952,411	159,803,983	151,975,731	152,765,674	160,521,803	153,368,682	141,008,848	126,925,985	132,052,655

Lake County, Illinois
Changes in Net Position, Last Ten Fiscal Years (Continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-Type Activities:										
Charges for services:										
Water and Sewer	\$ 36,226,044	\$ 38,452,505	\$ 37,557,721	\$ 38,834,554	\$ 37,655,774	\$ 37,886,643	\$ 37,850,577	\$ 38,475,219	\$ 42,286,641	\$ 42,271,142
Golf Courses	4,638,033	-	-	-	-	-	-	-	-	-
Fox River Recreation Area	219,129	-	-	-	-	-	-	-	-	-
Operating Grants & Contributions										
Water and Sewer	-	94,754	236,518	-	339,309	341,585	340,866	339,999	342,644	337,215
Capital Grants and Contributions:										
Water and Sewer	5,025,630	8,805,146	1,618,911	3,924,122	3,643,241	3,301,292	14,937,097	2,068,955	8,937,830	7,689,737
Total Business-Type Activities Program Revenues	46,108,836	47,352,405	39,413,150	42,758,676	41,638,324	41,529,520	53,128,540	40,884,173	51,567,115	50,298,094
Total Primary Government Program Revenues	\$ 199,321,522	\$ 208,304,816	\$ 199,217,133	\$ 194,734,407	\$ 194,403,998	\$ 202,051,323	\$ 206,497,222	\$ 181,893,021	\$ 178,493,100	\$ 182,350,749
Net (Expense) / Revenue										
Governmental Activities	\$ (232,642,913)	\$ (171,564,688)	\$ (165,207,756)	\$ (198,650,101)	\$ (192,558,209)	\$ (229,290,693)	\$ (211,712,131)	\$ (233,602,312)	\$ (219,218,032)	\$ (229,223,316)
Business-Type Activities	5,821,811	10,727,400	1,311,227	3,518,947	1,758,090	644,328	12,904,462	(2,241,431)	9,434,069	6,268,930
Total Primary Government Net Expense	\$ (226,821,102)	\$ (160,837,288)	\$ (163,896,529)	\$ (195,131,154)	\$ (190,800,119)	\$ (228,646,365)	\$ (198,807,669)	\$ (235,843,743)	\$ (209,783,963)	\$ (222,954,386)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes										
Property Taxes	\$ 199,011,309	\$ 140,333,148	\$ 145,355,569	\$ 148,469,494	\$ 149,079,320	\$ 152,578,589	\$ 155,195,487	\$ 158,046,978	\$ 159,945,671	\$ 164,417,596
Sales Taxes	47,132,614	48,358,943	50,854,680	54,035,753	54,324,894	59,315,066	59,680,561	61,639,738	60,998,179	64,503,112
Income Taxes	6,651,404	6,439,960	6,453,060	7,250,818	7,862,534	7,900,226	8,779,435	8,031,953	7,578,567	7,883,465
Personal property replacement Taxes	3,199,126	3,449,387	3,039,634	3,045,202	3,375,878	3,475,408	3,705,966	3,283,812	3,467,850	3,170,340
Other Taxes	1,186,451	1,266,068	1,472,325	1,638,745	1,888,041	2,285,255	2,885,476	3,107,210	3,362,519	3,683,708
Investment income	12,273,071	8,038,102	5,984,893	6,060,092	4,936,067	6,330,657	5,300,137	6,723,697	6,442,101	6,559,030
Gain on sale of capital assets	354,938	245,609	476,738	231,325	259,635	272,505	355,992	281,090	-	-
Miscellaneous	3,118,599	1,804,509	1,198,508	3,932,158	1,546,442	4,591,838	1,321,046	3,939,373	9,185,151	9,468,704
Transfers	233,129	-	-	-	-	-	-	-	-	-
Total governmental activities	273,160,641	209,935,726	214,835,407	224,663,587	223,272,811	236,749,544	237,224,100	245,053,851	250,980,038	259,685,955
Business-type activities:										
Property taxes	885,701	876,326	859,567	815,521	755,770	734,146	352,821	360,059	377,347	178,974
Investment income	2,419,977	1,620,011	1,307,352	1,082,314	613,783	166,460	161,698	174,011	294,547	331,612
Transfers	(233,129)	-	-	-	-	-	-	-	-	-
Gain (loss) on sale of capital assets	23,342	23,994	38,689	34,201	16,029	54,901	26,358	105,492	22,584	72,564
Total business-type activities	3,095,891	2,520,331	2,205,608	1,932,036	1,385,582	955,507	540,877	639,562	694,478	583,150
Total primary government	\$ 276,256,532	\$ 212,456,057	\$ 217,041,015	\$ 226,595,623	\$ 224,658,393	\$ 237,705,051	\$ 237,764,977	\$ 245,693,413	\$ 251,674,516	\$ 260,269,105
Change in Net Position										
Governmental activities	\$ 40,517,728	\$ 38,371,038	\$ 49,627,651	\$ 26,013,486	\$ 30,714,602	\$ 7,458,851	\$ 25,511,969	\$ 11,451,539	\$ 31,762,006	\$ 30,462,639
Business-type activities	8,917,702	13,247,731	3,516,835	5,450,983	3,143,672	1,599,835	13,445,339	(1,601,869)	10,128,547	6,852,080
Total primary government	\$ 49,435,430	\$ 51,618,769	\$ 53,144,486	\$ 31,464,469	\$ 33,858,274	\$ 9,058,686	\$ 38,957,308	\$ 9,849,670	\$ 41,890,553	\$ 37,314,719

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

**Lake County, Illinois
Fund Balances, Governmental Funds
Last Ten Fiscal Years**

	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund										
Nonspendable	\$ 289,895	\$ 395,786	\$ 325,398	\$ 432,952	\$ 507,462	\$ 4,652,643	\$ 3,008,808	\$ 1,476,914	\$ 1,031,957	\$ 1,031,957
Committed	39,394,769	40,164,892	27,941,868	23,775,824	63,485,266	61,479,060	67,920,822	66,562,202	43,373,373	70,280,894
Assigned	-	36,427,077	32,321,201	20,475,453	20,000,000	20,000,000	23,698,929	22,735,465	17,520,485	13,888,545
Unassigned	86,113,201	56,478,418	85,536,651	83,196,131	50,230,909	43,650,344	31,078,987	29,516,775	58,706,238	42,721,668
Total General Fund	\$ 125,797,865	\$ 133,466,173	\$ 146,125,118	\$ 127,880,360	\$ 134,223,637	\$ 129,782,047	\$ 125,707,546	\$ 120,291,356	\$ 120,632,053	\$ 127,923,064
All other Governmental Funds										
Nonspendable	\$ 1,857,087	\$ 1,527,046	\$ 1,138,551	\$ 1,676,475	\$ 1,477,698	\$ 1,563,855	\$ 1,890,917	\$ 2,019,537	\$ 2,024,912	\$ 1,289,512
Restricted	234,620,744	152,343,446	222,327,704	245,347,790	255,469,331	227,631,982	296,046,244	284,725,191	242,669,383	243,886,161
Committed	17,610,866	-	-	-	-	-	-	-	-	-
Unassigned (deficit)	(94,770)	(75,733)	(449,373)	-	-	(416,071)	(102,794)	(328,321)	(182,801)	-
Total all other Governmental Funds	\$ 253,993,927	\$ 153,794,759	\$ 223,016,882	\$ 247,024,265	\$ 256,947,029	\$ 228,779,766	\$ 297,834,367	\$ 286,416,407	\$ 244,511,494	\$ 245,175,673

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

Lake County implemented GASB Statement 54 in 2009.

Lake County, Illinois
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues										
Taxes	\$ 272,615,986	\$ 217,717,629	\$ 224,479,792	\$ 230,692,111	\$ 231,699,926	\$ 242,352,295	\$ 243,753,327	\$ 248,333,711	\$ 249,182,497	\$ 258,468,653
Charges for services	36,843,637	37,191,891	36,552,597	39,927,306	37,055,817	33,401,026	32,431,948	31,677,160	29,026,513	33,401,465
License and permits	2,554,512	2,864,874	3,200,883	3,386,151	5,180,596	5,580,960	5,854,084	5,481,068	5,785,353	5,861,755
Fines and forfeitures	1,311,690	1,240,881	1,262,734	1,400,778	1,288,828	1,236,607	1,364,046	1,295,696	1,326,385	1,352,599
Intergovernmental	85,266,890	93,345,150	92,827,545	86,491,004	84,795,364	96,403,548	87,731,383	77,724,457	78,983,052	78,145,558
Investment income	8,247,787	2,979,058	1,653,616	1,353,308	1,183,644	2,225,936	1,332,699	3,086,144	3,074,478	3,586,512
Miscellaneous	10,247,084	10,506,858	8,992,630	7,881,774	7,631,874	8,525,630	9,016,258	10,845,295	9,188,551	9,481,590
Total revenues	417,087,586	365,846,341	368,969,797	371,132,432	368,836,049	389,726,002	381,483,745	378,443,531	376,566,829	390,298,132
Expenditures										
General government	55,051,620	50,643,104	45,327,864	48,646,806	48,075,573	53,269,434	56,274,507	51,062,340	49,505,300	50,445,833
Law and judicial	103,230,432	104,918,467	105,990,417	112,955,420	112,558,475	115,580,695	118,743,635	119,405,879	119,249,461	121,288,641
Health and human services	99,843,704	98,544,821	95,260,944	92,784,188	92,818,191	94,380,949	94,510,696	80,446,369	80,091,322	79,946,983
Transportation	21,240,022	18,947,856	21,099,729	19,545,730	20,936,169	22,606,685	20,973,504	21,093,790	21,284,017	21,523,745
Planning and economic development	11,231,299	14,020,867	10,501,839	11,180,304	10,538,285	13,107,376	11,691,586	14,504,494	10,937,792	9,978,915
Forest preserve	24,867,968	-	-	-	-	-	-	-	-	-
Capital outlay	124,849,834	52,319,591	57,138,326	74,355,180	96,249,923	117,420,877	95,318,799	96,435,922	122,900,691	86,066,595
Debt service										
Principal	18,727,438	2,193,000	1,903,000	1,979,000	2,075,000	7,780,000	3,330,000	6,405,000	6,550,000	28,570,000
Interest	22,105,558	1,738,438	3,688,179	4,154,504	4,084,125	5,510,189	6,720,309	8,449,977	8,239,248	8,168,020
Total expenditures	481,147,875	343,326,144	340,910,298	365,601,132	387,335,741	429,656,205	407,563,036	397,803,771	418,757,831	405,988,732
Excess of revenues over (under) expenditures	(64,060,289)	22,520,197	28,059,499	5,531,300	(18,499,692)	(39,930,203)	(26,079,291)	(19,360,240)	(42,191,002)	(15,690,600)
Other Financing Sources (Uses)										
Settlement proceeds	1,750,000	-	-	-	-	-	-	-	-	-
Proceeds from borrowing	72,105,000	-	53,344,832	-	30,000,000	7,000,000	90,000,000	2,245,000	-	20,700,000
Premium on debt	-	-	-	-	-	-	-	-	-	2,660,554
Payments to refunding bond escrow agent	(618,119)	-	-	-	4,506,098	48,845	703,398	-	-	-
Transfer in	40,908,376	34,373,474	37,942,032	36,853,381	36,650,778	45,878,238	47,353,384	42,219,487	42,461,259	44,611,284
Transfer out	(40,659,434)	(34,373,474)	(37,942,032)	(36,853,381)	(36,650,778)	(45,878,238)	(47,353,384)	(42,219,487)	(42,461,259)	(44,611,284)
Sale of capital assets	354,938	245,611	476,738	231,325	259,635	272,505	355,993	281,090	286,786	285,236
Total Other Financing Sources (Uses)	73,840,761	245,611	53,821,570	231,325	34,765,733	7,321,350	91,059,391	2,526,090	286,786	23,645,790
Net change in Fund Balances	\$ 9,780,472	\$ 22,765,808	\$ 81,881,069	\$ 5,762,625	\$ 16,266,041	\$ (32,608,853)	\$ 64,980,100	\$ (16,834,150)	\$ (41,904,216)	\$ 7,955,190
Debt service as a percentage of noncapital expenditures	7.0%	1.4%	2.0%	2.2%	2.2%	4.4%	3.3%	5.2%	5.3%	13.0%

Source: County's Comprehensive Annual Financial Report

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

Lake County, Illinois
Assessed Value and Estimated Actual Value of Taxable Property,
Last Ten Fiscal Years

Fiscal Year Ended November 30,	Residential Property Equalized Assessed Value	Real Property			Railroad Property Equalized Assessed Value	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
		Farm Property	Commercial Property	Industrial Property						
2009	\$ 26,692,708,236	148,207,853	\$ 4,080,157,970	\$ 1,070,167,624	\$ 14,408,385	1,519,276,839	\$ 30,486,373,229	0.453	\$ 96,026,552,859	33.33%
2010	26,444,355,479	149,355,606	4,076,868,901	1,078,670,211	15,632,006	1,594,160,150	30,170,722,053	0.464	95,304,177,027	33.33%
2011	25,050,610,799	145,507,804	3,958,617,907	1,053,939,231	21,734,420	1,545,711,200	28,684,698,965	0.505	90,700,300,525	33.33%
2012	23,008,718,334	143,531,351	3,935,653,823	1,047,870,275	21,759,448	1,445,186,184	26,712,347,047	0.554	84,481,047,798	33.33%
2013	20,944,050,639	135,988,122	3,744,050,296	1,000,984,225	20,087,547	1,372,484,102	24,472,676,727	0.608	77,543,236,811	33.33%
2014	19,562,761,708	131,972,701	3,596,005,257	963,290,033	25,834,371	1,311,924,662	22,987,939,408	0.663	72,906,882,898	33.33%
2015	19,272,746,722	131,981,893	3,557,931,152	941,835,797	28,494,978	1,286,146,435	22,646,844,107	0.682	71,806,152,241	33.33%
2016	20,048,347,079	129,826,150	3,586,175,203	944,060,087	34,447,002	1,306,145,558	23,436,709,963	0.663	74,235,990,162	33.33%
2017	21,305,297,484	139,161,272	3,773,485,288	986,650,294	36,302,923	1,339,090,881	24,901,806,380	0.632	78,730,564,839	33.33%
2018	20,878,963,110	147,083,702	3,929,059,353	1,015,701,290	34,266,936	1,367,546,905	24,637,527,486	0.621	78,023,025,476	33.33%

Source: Lake County Clerk

Go to County Clerk Website Page- Tax Info - Tax Extension Data - Township Tax Rates, P Taxes

**Lake County, Illinois
Direct and Overlapping Property Tax Rates
Last Ten Years**

	Year Taxes are Payable									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Direct Rates										
General	0.464	0.505	0.554	0.608	0.663	0.682	0.663	0.632	0.622	n/a
Forest Preserve	0.200	0.198	0.201	0.212	0.218	0.210	0.208	0.193	0.187	n/a
Elementary School District	0.998-4.423	1.095-4.879	1.186-5.818	1.322-7.302	1.424-8.762	1.453-9.799	1.429-9.829	1.367-9.150	1.355-8.703	n/a
Unit School District	3.272-5.986	3.438-6.921	3.661-8.175	4.292-10.136	4.607-9.408	4.697-10.380	4.468-10.430	4.437-9.598	4.372-9.080	n/a
High School District	1.069-3.195	1.101-3.497	1.190-3.824	1.322-4.556	1.420-5.228	1.448-5.539	1.409-5.396	1.329-5.060	1.314-4.879	n/a
Township	0.031-0.364	0.033-0.372	0.033-0.397	0.025-.434	0.027-.490	0.039-0.533	0.037-0.508	0.034-0.465	0.034-0.421	n/a
Township Road & Bridge	0.007-0.118	0.008-0.128	0.006-0.138	0.029-.315	0.032-.421	0.033-0.428	0.032-0.417	0.031-0.397	0.031-0.383	n/a
Gravel	0.021-0.193	0.025-0.206	0.011-0.227	0.020-0.250	0.005-.025	0.020-0.250	0.020-0.250	0.019-0.249	0.022-0.245	n/a
Mosquito Abatement-Jawa	0.011 - 0.012	0.011-0.013	0.012-0.014	0.014-0.015	0.007-.015	0.013-0.441	0.012-0.054	0.012-0.046	0.011-0.014	n/a
Central Lake County Joint Action	0.042	0.045	0.047	0.047	0.055	0.056	0.054	0.046	0.041	n/a
Sanitary District	0.032 - 0.194	0.035-0.216	0.039-0.241	0.044-0.25	0.049-.250	0.054-0.250	0.053-0.250	0.050-0.236	0.050-0.233	n/a
Park District	0.020 - 0.703	0.022-0.767	0.024-0.894	0.027-1.101	0.030-1.260	0.031-1.298	0.031-1.322	0.029-1.186	0.029-1.119	n/a
Library District	0.161 - 0.452	0.17-0.45	0.185-0.475	0.231-.581	0.228-.656	0.231-0.709	0.225-0.709	0.220-0.680	0.217-0.642	n/a
Rural Fire Protection District	0.127 - 0.532	0.111-0.754	0.129-0.875	0.132-0.988	0.126-1.093	0.128-1.294	0.123-1.296	0.116-1.207	0.093-1.1.65	n/a
Cities and Villages	0.012 - 2.616	0.013-2.721	0.014-3.511	0.016-3.554	0.018-4.616	0.018-5.160	0.018-6.074	0.016-5.760	0.016-5.735	n/a
College District	0.200 - 3.12	0.218-0.305	0.240-0.340	0.272-0.427	0.296-.436	0.306-0.453	0.299-0.435	0.285-0.407	0.281-0.385	n/a

Source: Lake County Clerk
P-Tax Series - District Detail
N/A - Final numbers not available at time of publication

**Lake County, Illinois
Principal Property Tax Payers
Current Year and Nine Years Ago**

<u>Taxpayer</u>	<u>Type of Business</u>	Fiscal Year 2018			Fiscal Year 2009		
		Assessed Value (in Thousands)	Rank	% of Total Equalized Assessed Value	Assessed Value (in Thousands)	Rank	% of Total Equalized Assessed Value
Abbott Laboratories	Pharmaceuticals - Hospital Supplies	\$ 165,093	1	0.62%	\$ 177,569	1	0.59%
Gurnee Mills / Gurnee Properties Associates/The Mills Corp.	Retail Outlet Mall	51,079	2	0.19%	58,008	2	0.19%
Discover Properties LLC	Real Estate Brokerage	44,697	3	0.17%			
Marvin F. Poer & Company	Property Tax Consulting Company	32,507	4	0.12%			
Walmart Stores Inc.	Discount Department Store	30,893	5	0.12%	33,196	5	0.11%
Scott Dessing Sr Mgr Taxation	Pharmaceutical	27,389	6	0.10%			
Baxter Healthcare Corp / Travenol Laboratories	Pharmaceutical	25,571	7	0.10%	30,381	9	0.10%
Hawthorn LP	Retail Mall	25,052	8	0.09%			
Kemper Lake Business Center	Real Estate Management Company	24,811	9	0.09%			
HP Woodland Falls II Inc	Real Estate Development & Investment Firm	24,635	10	0.09%			
Midwest Family Housing LLC	Real Estate Developers				66,354	2	0.22%
Van Vissingen & CO	Real Estate Developers				38,697	4	0.13%
W.W. Grainger / Marvin F. Poer & Company	Property Tax Consultants				32,132	7	0.11%
JBC Funds Parkway North LLC	Real Estate Services & Advisory				32,956	6	0.11%
Hewitt Associates	Real Estate Developers				31,786	8	0.11%
Long Ridge Office Portfolio	Non Residential Building Operator				30,221	10	0.10%
Total		\$ 451,727		1.69%	\$ 531,300		1.77%

Source: Lake County Supervisor of Assessments, Non-Farm Parcels Exceeding \$999,999 in Assessed Valuation (P-Tax 282)

**Lake County, Illinois
Property Tax Levies and Collections,
Last Ten Fiscal Years**

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Adjusted Levy
2009	\$ 138,103,271	\$ 137,529,435	99.58%	\$ 21,462	\$ 137,550,897	99.60%
2010	139,992,150	139,808,551	99.87%	34,227	139,842,778	99.89%
2011	144,857,730	144,508,828	99.76%	56,574	144,565,402	99.80%
2012	147,986,403	147,743,618	99.84%	69,479	147,813,097	99.88%
2013	148,793,875	148,142,226	99.56%	53,813	148,196,039	99.60%
2014	152,277,438	151,670,854	99.60%	56,896	151,727,750	99.64%
2015	154,564,485	154,015,821	99.65%	24,866	154,040,687	99.66%
2016	155,340,389	154,899,537	99.72%	15,838	154,915,375	99.73%
2017	157,389,128	156,698,091	99.56%	4,852	156,702,943	99.56%
2018	161,686,748	161,129,103	99.66%	4,697	161,133,800	99.66%

Sources: Lake County Clerk and Lake County Treasurer

**Lake County, Illinois
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years**

Fiscal Year	Governmental Activities					Business-Type Activities		Total Primary Government	Personal Income (1)	Percentage of Personal Income	Population (2)	Per Capita
	General Obligation Bonds	Special Service Area	Note Payable	Debt Certificates	Capital Leases	Revenue Bonds	Installment Certificates					
2009	\$ 299,085,000	\$ 3,455,000	\$ -	\$ -	\$ -	\$ 50,018,849	\$ -	\$ 352,558,849	\$ 39,789,801	0.89%	728,086	\$ 484.23
2010	35,105,000	3,307,000	-	-	-	67,269,471	-	105,681,471	37,515,642	0.28%	703,462	150.23
2011	84,770,000	3,149,000	-	-	-	64,339,109	-	152,258,109	39,305,689	0.39%	706,260	215.58
2012	82,955,000	2,985,000	-	-	-	62,035,092	-	147,975,092	41,191,114	0.36%	711,155	208.08
2013	117,572,189	2,810,000	-	-	-	42,763,603	-	163,145,792	42,780,828	0.38%	703,019	232.06
2014	109,374,255	9,625,000	-	-	-	40,093,997	-	159,093,252	46,069,226	0.35%	706,327	225.24
2015	196,264,550	9,430,000	-	-	-	41,613,978	-	247,308,528	49,151,975	0.50%	707,461	349.57
2016	191,611,447	9,245,000	-	-	-	56,217,266	-	257,073,713	51,291,371	0.50%	710,368	361.89
2017	182,235,000	6,810,000	-	-	-	65,353,140	-	254,398,140	53,627,217	0.47%	709,599	358.51
2018	180,595,885	6,645,000	-	-	-	63,881,679	-	251,122,564	n/a	n/a	708,719	-

Sources:

(1) Northeastern Planning Commission, Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners

(2) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, Esri Business Analyst and Lake County Partners

n/a: Not available

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners

Lake County, Illinois
Ratio of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property	Population (1)	Per Capita
2009	\$ 299,085,000	\$ 19,218,616	\$ 279,866,384	0.92%	728,086	\$ 38,439
2010	35,105,000	507,796	34,597,204	0.11%	703,462	4,918
2011	84,770,000	1,142,000	83,628,000	0.29%	706,260	11,841
2012	82,955,000	1,134,221	81,820,779	0.31%	711,155	11,505
2013	117,572,189	990,049	116,582,140	0.48%	703,019	16,583
2014	103,460,000	1,846,944	101,613,056	0.44%	706,327	14,386
2015	196,264,550	1,849,491	194,415,059	0.86%	707,461	27,481
2016	191,611,447	4,081,120	187,530,327	0.80%	710,368	26,399
2017	182,235,000	4,127,996	178,107,004	0.72%	709,599	25,100
2018	180,595,885	5,881,598	174,714,287	0.71%	708,719	24,652

Source:

- (1) U.S. Census, Economic Development Intelligence System, Northeastern Illinois Planning Commission and Lake County Partners

Fiscal Year 2009: Lake County Forest Preserve District included as blended component unit

Fiscal Year 2010 - 2018: Lake County Forest Preserve District removed as blended component unit and presented as discretely presented component unit

Lake County, Illinois
Primary Government
Legal Debt Margin Information
Last Ten Fiscal Years
(Dollars in thousands)

	2009	2010	2011	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Value of Property	\$30,486,373	\$30,170,722	\$28,684,699	\$28,684,699	\$26,712,347	\$24,472,677	\$22,646,844	\$23,402,263	\$24,865,503	\$25,970,797	\$26,546,460
Debt Limit, 5.75% of Assessed Value	1,752,966	1,734,817	1,649,370	1,649,370	1,535,960	1,407,179	1,302,194	1,345,630	1,429,766	1,493,321	1,526,421
General Obligation Bonds	-	-	-	-	-	-	-	-	-	-	-
Total net debt applicable to the limit	-	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	\$ 1,752,966	\$ 1,734,817	\$ 1,649,370	\$ 1,649,370	\$ 1,535,960	\$ 1,407,179	\$ 1,302,194	\$ 1,345,630	\$ 1,429,766	\$ 1,493,321	\$ 1,526,421
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Primary government general obligation bonds outstanding are not funded by the tax levy and, therefore, are not subject to the legal debt margin.

**Lake County, Illinois
Pledged-Revenue Coverage
Last Ten Fiscal Years**

Fiscal Year Ended November 30,	Water Revenue Bonds					
	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	\$ 41,883,588	\$ 26,833,353	\$ 15,050,235	\$ 3,830,000	\$ 1,658,099	2.66
2010	44,058,281	27,733,381	16,324,900	3,585,000	1,475,749	2.74
2011	40,919,907	28,764,729	12,155,178	3,810,000	2,333,494	1.98
2013	42,111,454	29,922,614	12,188,840	3,045,000	2,008,176	2.41
2014	41,957,810	29,404,315	12,553,495	2,635,000	1,971,731	2.73
2015	43,115,076	30,125,431	12,989,645	2,745,000	1,861,986	2.82
2016	41,194,150	32,492,876	8,701,274	4,167,110	1,794,940	1.46
2017	42,286,641	32,504,198	9,782,443	2,749,943	1,640,196	2.23
2018	42,271,142	32,307,512	9,963,630	3,397,278	2,930,215	1.57

Source: Lake County Public Works Department Financial Statements

**Lake County, Illinois
Demographic and Economic Statistics
Last Ten Fiscal Years**

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (thousands of dollars) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Median Age (3)</u>	<u>School Enrollment (4)</u>	<u>Unemployment Rate (5)</u>
2009	728,086	\$39,789,801	\$38,042	35.2	139,235	11.6%
2010	703,462	37,515,642	37,724	35.3	138,317	9.6%
2011	706,260	39,305,689	35,828	36.7	137,929	9.5%
2012	711,155	41,191,114	34,980	36.8	137,143	7.6%
2013	703,019	42,780,828	36,470	37.0	136,127	8.3%
2014	706,327	46,069,226	39,306	37.3	135,330	5.6%
2015	707,461	49,151,975	40,549	37.5	134,336	5.9%
2016	710,368	51,291,371	40,719	37.5	133,433	4.7%
2017	709,599	53,627,217	42,770	37.8	132,179	3.9%
2018	708,719	n/a	43,702	37.8	130,310	4.1%

Sources:

- (1) U.S. Census, Economic Development Intelligence System and Northeastern Illinois Planning Commission, Esri Business Analyst and Lake County Partners
- (2) Northeastern Planning Commission, Sales & Marketing Management Survey of Buying Power and Bureau of Economic Analysis and Lake County Partners
- (3) Market Profile prepared by Lake County Partners and Economic Development Intelligence System
- (4) Lake County Regional Office of Education
- (5) Illinois Department of Employment Security - December Rate - Not Seasonally Adjusted
- n/a Not Available

**Lake County, Illinois
Principal Employers
Current Year and Ten Years Ago**

<u>Employer</u>	<u>2018</u>			<u>2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
AbbVie Inc.	11,000	1	3.00%			
Baxter Healthcare Corp.	5,900	2	1.61%			
Walgreens Boots Alliance Inc.	5,000	3	1.36%			
Abbott Laboratories	4,000	4	1.09%	15,700	2	4.57%
Alight	4,000	5	1.09%			
CDW Corp	3,600	6	0.98%	2,800	8	0.81%
Discover Financial Svc Ins	2,976	7	0.81%	4,000	5	1.16%
Medline Industries, Inc.	2,000	8	0.54%	2,000	10	0.58%
Visual Pak	2,000	9	0.54%			
Advocate Condell Medical Center	1,800	10	0.49%	2,500	9	0.73%
Lake County Government				3,100	7	0.90%
Department of the Navy				25,000	1	7.27%
Hewitt Associates Inc.				6,000	3	1.75%
Motorola				4,600	4	1.34%
HSBC				3,500	6	1.02%
	<u>42,276</u>		<u>11.51%</u>	<u>69,200</u>		<u>20.13%</u>

Source: Lake County Partners

Lake County, Illinois
Full-time Equivalent County Government Employees by Function
Last Ten Fiscal Years

Function/Program	Full-time Equivalent Employees as of November 30,									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government	324	328	326	326	329	317	316	317	307	305
Law & Judicial	1,057	1,051	1,065	1,069	1,074	1,052	1,051	1,040	1,032	1,045
Health & Human Services	1,069	1,074	801	801	801	819	818	832	833	834
Transportation	125	125	125	125	122	123	125	126	129	127
Planning & Economic Development	67	64	50	50	43	43	44	44	44	42
Total	2,642	2,642	2,367	2,371	2,369	2,354	2,354	2,359	2,345	2,353

Source: Lake County Annual Budget

**Lake County, Illinois
Operating Indicators by Function
Last Ten Fiscal Years**

Function/Program	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<u>GOVERNMENT ACTIVITIES</u>										
GENERAL GOVERNMENT										
Accounts Payable checks issued	35,830	34,621	31,969	31,049	19,064	19,012	15,055	12,990	10,954	10,653
Marriage Licenses	4,160	4,264	4,354	4,180	4,097	4,354	4,306	4,390	4,301	3,850
Civil Union Licenses			125	76	53	125	8	12	9	18
Marriage Certificates	12,490	13,364	13,351	12,923	13,065	13,351	13,258	13,413	13,360	13,128
Civil Union Certificates			260	160	84	260	10	14	20	39
Death Certificates	2,728	2,662	3,106	3,982	4,617	3,392	4,054	6,837	3,859	3,934
Birth Certificates	24,155	25,821	23,588	21,999	21,135	23,588	21,464	20,826	20,352	19,811
Number of Documents recorded	133,475	129,817	118,632	135,005	130,617	135,005	99,309	101,210	96,106	81,233
Assessed Billing Value (in thousands)	32,046,031	29,890,139	27,591,905	25,535,977	25,515,805	24,082,245	24,950,601	26,484,508	27,658,071	28,342,986
New Property Value (in thousands)	273,189	179,431	134,340	104,610	105,809	116,545	112,724	175,841	164,149	194,762
Total Parcels	283,243	283,372	282,794	283,265	283,180	282,903	283,082	282,912	283,151	284,401
Taxable Parcels	268,297	268,424	267,699	267,999	267,867	267,306	267,474	267,291	267,590	267,767
Total Board of Review Actions	19,385	28,339	40,007	36,522	36,619	15,383	25,013	25,744	25,834	20,952
LAW AND JUDICIAL										
Number of Misdemeanor cases	8,040	6,613	5,827	5,792	5,636	5,296	4,850	4,282	3,871	3,509
Number of Felony cases	5,123	4,934	4,344	3,863	3,796	3,521	3,362	3,386	3,336	2,968
Average jail occupancy	635	627	628	634	519	578	570	564	612	571
Total Deaths Investigated	3,738	3,894	4,107	4,505	4,397	4,520	4,662	4,582	4,987	4,981
Inquests Conducted	231	270	244	241	213	260	228	254	-	-
Autopsies	98	115	138	156	169	210	247	260	280	366
Cremation Permits Issued	1,927	1,913	2,132	2,374	2,403	2,614	2,628	2,675	2,884	2,984
Total Case Filings	242,064	223,838	197,601	193,369	178,944	163,115	149,139	134,209	135,111	127,139
Judges "On-Hand"	36	36	36	38	39	39	39	39	39	40
Cases Per Judge	6,724	6,592	5,705	5,371	4,768	4,182	3,824	3,441	3,464	3,179
Jurors Summoned	22,273	23,400	23,473	24,271	26,021	23,763	28,959	30,754	28,719	27,572
Jurors Served	8,443	8,672	8,747	8,848	9,422	6,216	9,014	7,680	6,975	6,392
Referrals to Juvenile Intake	1,630	1,911	1,621	1,441	1,393	1,256	1,158	1,112	1,084	996
Admissions to Hulse Detention Center	513	562	522	510	460	504	513	425	404	406
Total Adult Probation Caseload	5,337	5,324	5,258	4,411	4,347	4,549	4,817	4,691	4,292	3,838
HEALTH & HUMAN SERVICES										
Behavioral Health - Mental Health Outpatient Counseling - # of Cases	2,089	2,204	1,694	1,827	1,970	1,930	1,726	1,769	1,994	1,830
Behavioral Health - Mental Health Outpatient Counseling - # of Sessions	18,926	11,784	9,157	10,341	10,297	10,300	10,454	10,602	9,929	10,632
Community Health - Immunizations and Vaccines - # of Patients	15,335	9,501	8,089	10,763	11,273	9,944	10,612	9,940	6,694	5,953
Community Health - Public Health Nursing/Family Case Mgmt - Visits	24,045	24,541	21,822	19,018	18,351	16,973	13,919	11,295	9,514	9,533
Environmental Health - Number of Food Service Inspections/Education	7,971	6,398	6,473	8,213	7,958	8,080	8,182	8,453	8,119	8,529
Primary Care - Primary Ambulatory Care - Number of Patient Visits	150,993	167,085	163,953	156,897	132,080	144,092	166,026	169,171	166,529	163,968
Winchester House - Medicaid - Resident Days	56,870	57,582	49,295	38,387	42	43,607	32,885	n/a	n/a	n/a
Winchester House - Private - Resident Days	10,472	9,640	10,387	17,258	11	10,147	6,136	n/a	n/a	n/a
Winchester House - Other - Resident Days	9,522	8,178	6,439	7,117	7	5,480	4,035	n/a	n/a	n/a
Number Registering for Workforce Training Services	1,735	3,176	2,933	2,766	1,587	1,369	1,219	1,132	963	844
PLANNING & ECONOMIC DEVELOPMENT										
Building permits - unincorporated areas	2,252	2,577	1,732	1,658	2,572	2,276	2,343	2,425	3,128	4,600
<u>BUSINESS-TYPE ACTIVITIES</u>										
Water & Sewer										
New Connections	966	835	206	298	429	215	272	241	247	382
Water Main Breaks	96	78	46	50	52	55	70	88	64	60
Average Daily Consumption (MGD)	6	5	5	4	5	5	5	6	5	5
Average Daily Sewage Treatment (MGD)	17	15	15	13	14	14	14	15	15	14

N/A - not applicable

Lake County, Illinois
Capital Asset Statistics by Function/Program
Last Ten Years

<u>Function/Program</u>	<u>Fiscal Year</u>									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administrative Building	1	1	1	1	1	1	1	1	1	1
Law & Judicial										
Jail	1	1	1	1	1	1	1	1	1	1
Juvenile Detention Center	1	1	1	1	1	1	1	1	1	1
Patrol Units	107	107	107	128	143	131	131	145	163	174
Investigating Units	38	38	38	30	63	63	63	63	60	55
Branch Courts	4	4	4	4	4	4	4	4	4	4
Coroner's Building	1	1	1	1	1	1	1	1	1	1
Radio/Communications Center	1	1	1	1	1	1	1	1	1	1
Court Rooms	33	33	33	33	33	33	33	33	33	33
Public Defender	1	1	1	1	1	1	1	1	1	1
Probation Building	1	1	1	1	1	1	1	1	1	1
Health & Human Services										
Animal Control Facility	1	1	1	1	1	1	1	1	1	1
TB Clinic	1	1	1	1	1	1	1	1	1	1
Nursing Home	1	1	1	1	1	1	1	0	0	0
Primary Health Clinics	5	5	6	6	6	7	8	8	8	8
Immunization Clinic	2	2	1	1	1	1	1	1	1	1
Health Department Administrative Offices	2	2	1	1	1	1	1	1	1	1
Behavioral Health Office	1	1	1	1	1	1	1	1	1	1
Substance Abuse Treatment Facilities	2	2	2	2	2	2	2	2	2	2
Group Home Facility	1	1	1	1	1	1	1	1	1	1
Women's Residential Facility	1	1	1	1	1	1	1	1	1	1
Transportation										
Lane Miles	855	854	848	855	864	870	864	876	877	902
Signalized Intersections	152	155	157	161	164	164	165	160	165	174
Division of Transportation Buildings	14	14	14	12	11	11	11	11	11	11
Water & Sewer										
Water Mains (MI)	297.42	298.86	298.29	297.25	292.29	291.91	292.65	293.84	294.62	296.23
Fire Hydrants	3974	3951	4020	3618	3747	3753	3767	3799	3830	3,899
Storage Capacity (MGAL)	8.84	9.24	7.36	6.82	6.82	6.82	8.79	8.79	8.88	8.88
Sanitary Sewer (MI)	354.24	355.27	360.53	361.26	325.72	325.95	342.38	388.39	408.9	392.77
Treatment Capacity (Average Daily Flow)	23.34	23.34	23.34	23.34	24.44	24.44	23	24.10	24.10	24.10