

**Lee County
General Fund
Revenues and Expenses Compared to Budget
8/31/2023**

% of Year Remaining= 25%

	Actual	Budget	% Remaining	Prior Year	Prior Year Change
Beg Fund Balance	3,695,112				
Revenues					
Property Taxes	4,084,217	6,418,375	36%	3,862,878	221,339
Sales Taxes	1,877,825	2,287,800	18%	1,751,874	125,951
Income Taxes	2,727,056	2,710,000	-1%	2,814,235	(87,179)
Fees/ Fines	1,418,149	1,887,384	25%	1,405,094	13,054
Services	1,125,015	1,586,333	29%	1,009,671	115,344
Other	180,693	43,050	-320%	50,532	130,161
Transfers	612,000	494,100	-24%	1,259,729	(647,729)
	<u>12,024,955</u>	<u>15,427,042</u>	22%	<u>12,154,014</u>	<u>(129,059)</u>
Expenses					
County Board	462,748	717,516	36%	425,673	(37,076)
County General	1,454,920	2,237,925	35%	1,280,633	(174,288)
Maintenance	814,665	1,021,423	20%	651,586	(163,078)
IT	365,212	550,371	34%	252,844	(112,368)
County Clerk	671,851	843,530	20%	682,457	10,606
Treasurer	178,864	355,396	50%	218,582	39,718
Assessor	315,152	446,109	29%	294,190	(20,962)
Planning/ Zoning	189,280	209,046	9%	137,534	(51,746)
Coroner	89,910	136,475	34%	104,685	14,775
ROE	65,368	85,101	23%	61,457	(3,911)
Sheriff	4,671,180	5,592,214	16%	4,341,872	(329,308)
Judicial Services	2,413,836	3,231,763	25%	2,060,543	(353,293)
	<u>11,692,986</u>	<u>15,426,869</u>	24%	<u>10,512,054</u>	<u>(1,180,932)</u>
Net Income	<u>331,969</u>	<u>173</u>		<u>1,641,960</u>	
End Fund Bal	<u>4,027,081</u>				
Cash	4,027,081				
Interfund Debt	-				
Other Assets- Liabilities	<u>0</u>				
	<u>4,027,081</u>				

**LEE COUNTY
CASH BALANCES**

		8/31/2023	7/31/2023	8/31/2022
GENERAL FUND		4,027,081	3,798,283	4,332,057
CAPITAL FUND		7,228,785	7,208,462	5,622,212
SOLID WASTE		2,298,335	2,337,980	2,166,719
PUBLIC SAFETY		199,764	43,687	52,140
HIGHWAY		2,580,151	2,452,496	1,850,701
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,956,940	5,648,662	5,500,625
HEALTH DEPT		960,478	622,212	837,131
ANIMAL CONTROL		240,914	233,152	176,052
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	-
TREASURER FUNDS	Indemnity, Automation	310,652	312,974	300,618
COUNTY CLERK FUNDS	Recording, Vital	320,084	313,708	255,275
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	1,410,575	1,396,168	1,508,389
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	52,632	53,710	50,440
CORONER FUND		48,137	46,024	38,514
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	192,269	191,250	156,008
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	580,166	590,836	614,890
JUDGES FUNDS	Library, Marriage	2,201	499	2,524
VETERANS FUND		193,501	189,329	187,023
GIS		213,912	184,201	217,667
GRANTS		4,413,871	4,631,703	6,877,818
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	23,387,356	19,737,742	5,168,666
		<u>53,617,804</u>	<u>49,993,076</u>	<u>35,915,472</u>

**Lee County
Capital Fund
8/31/2023**

			Actual	Committed	Budget	Remaining Budget	
Beg Fund Balance			9,317,663				
Revenues			168,524				
Transfers			-				
			<u>168,524</u>				
Dept	Item			Actual	Committed	Budget	Remaining Budget
022-000-580301	Buildings	Carpet Replacement		19,950		35,000	15,050
022-000-580301	Buildings	Courts HVAC ground		500		510,000	509,500
022-000-580301	Buildings	Courts HVAC roof				1,300,000	1,300,000
022-000-580301	Buildings	Old Crthse Plaster Repair				144,000	144,000
022-000-580301	Buildings	Hway Building				1,000,000	1,000,000
022-000-580301		Broadband Grant Match				567,000	567,000
022-000-580401	Buildings	Tractor		16,170		-	(16,170)
022-000-580401	IT	Hardware and Software		26,398		97,000	70,602
022-000-580401		EQUIP & FURN		2,201		-	(2,201)
022-000-580401	EMA	Hardware and Software				8,000	8,000
022-000-580401	Sheriff	Bullet Proof Vests				9,500	9,500
022-000-580401	Sheriff	21 Mobile Squad Computers		30,960		33,000	2,040
022-000-580401	Sheriff	Rifles		34,678		37,400	2,722
022-000-580501	Sheriff	Squads		166,545		142,000	(24,545)
022-000-590020							
TOTAL EXPENSES				<u>297,402</u>	-	<u>3,882,900</u>	<u>3,610,043</u>
				<u>9,188,785</u>			
Cash				7,228,785			
Interfund Debt				1,960,000			
Other Assets- Liabilities				-			
				<u>9,188,785</u>			

Lee County
Revenues and Expenses Compared to Budget
8/31/2023

	<u>Solid Waste</u>		<u>Public Safety</u>		<u>Highway</u>		<u>Road Construction</u>		<u>Health</u>		<u>Animal Control</u>	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Beg Fund Balance	2,003,524		(1,956,932)		2,205,083		5,765,324		1,043,113		200,888	
Revenues												
Property Taxes	-	-	-	-	704,010	1,107,000	407,202	634,200	44,767	70,000	-	-
Sales Taxes	-	-	1,200,333	1,332,000	-	-	279,630	935,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	385,600	350,000	-	-	65,000	10,000	-	-	227,488	335,850	153,659	196,000
Services	-	-	-	-	387,192	618,700	53,735	467,650	(5,332)	12,500	-	-
Other	50,593	5,000	8,363	-	299,542	32,000	192,351	46,000	577,494	605,981	4,822	150
Transfers	(38,677)	(38,677)	(1,012,000)	(1,012,000)	38,677	38,677	-	-	400,000	465,000	-	-
	<u>397,516</u>	<u>316,323</u>	<u>196,696</u>	<u>320,000</u>	<u>1,494,421</u>	<u>1,806,377</u>	<u>932,918</u>	<u>2,082,850</u>	<u>1,244,416</u>	<u>1,506,331</u>	<u>158,480</u>	<u>196,150</u>
Expenses												
Wages	300	6,000	-	-	696,558	932,500	-	-	841,386	1,027,541	68,364	87,756
EE Benefits	4	-	-	-	217,106	244,329	-	-	194,590	303,500	17,982	22,564
Contractual	102,400	246,600	-	-	53,760	80,000	57,252	450,000	249,262	229,500	7,761	15,250
Supplies	-	-	-	-	9,424	20,500	96,671	150,000	2,732	6,000	7,214	14,700
Conf/Meet/Train	-	-	-	-	322	5,500	-	-	18,128	10,000	-	-
Rent/ Utilities	-	-	-	-	19,380	40,200	-	-	8,089	12,501	4,521	7,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	122,804	728,500	1,587,379	2,659,770	12,866	15,000	685	40,000
Other	-	20,000	-	-	-	-	-	-	-	-	11,927	16,000
	<u>102,704</u>	<u>272,600</u>	<u>-</u>	<u>-</u>	<u>1,119,353</u>	<u>2,051,529</u>	<u>1,741,302</u>	<u>3,259,770</u>	<u>1,327,052</u>	<u>1,604,042</u>	<u>118,455</u>	<u>203,270</u>
Net Income	<u>294,812</u>	<u>43,723</u>	<u>196,696</u>	<u>320,000</u>	<u>375,067</u>	<u>(245,152)</u>	<u>(808,384)</u>	<u>(1,176,920)</u>	<u>(82,635)</u>	<u>(97,711)</u>	<u>40,026</u>	<u>(7,120)</u>
End Fund Bal	<u><u>2,298,335</u></u>		<u><u>(1,760,236)</u></u>		<u><u>2,580,151</u></u>		<u><u>4,956,940</u></u>		<u><u>960,478</u></u>		<u><u>240,914</u></u>	
Cash	2,298,335		199,764		2,580,151		4,956,940		960,478		240,914	
Interfund Debt	-		(1,960,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u><u>2,298,335</u></u>		<u><u>(1,760,236)</u></u>		<u><u>2,580,151</u></u>		<u><u>4,956,940</u></u>		<u><u>960,478</u></u>		<u><u>240,914</u></u>	

Lee County
Revenues and Expenses Compared to Budget
8/31/2023

	<u>Treasurer</u>		<u>County Clerk</u>		<u>Circuit Clerk</u>		<u>State Attorney</u>		<u>Coroner</u>		<u>Sheriff</u>		<u>Judges/ Probation</u>	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Beg Fund Balance	311,480		270,381		1,360,692		51,492		36,406		180,191		616,729	
Revenues														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	6,556	25,000	89,797	36,829	141,460	137,000	3,359	5,500	13,265	15,000	41,213	138,000	108,367	117,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7,333	500	2,604	300	14,262	800	1,107	20	992	50	1,856	-	14,079	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>13,889</u>	<u>25,500</u>	<u>92,402</u>	<u>37,129</u>	<u>155,722</u>	<u>137,800</u>	<u>4,466</u>	<u>5,520</u>	<u>14,257</u>	<u>15,050</u>	<u>43,069</u>	<u>138,000</u>	<u>122,447</u>	<u>117,100</u>
Expenses														
Wages	-	-	-	1,000	2,759	42,000	-	-	-	-	-	-	-	14,250
EE Benefits	-	-	-	-	211	-	-	-	-	-	-	-	-	-
Contractual	10,082	15,000	-	-	73,966	155,000	-	-	-	-	-	30,000	117,769	102,000
Supplies	-	-	-	-	3,634	13,000	-	-	-	-	-	-	4,469	6,000
Conf/Meet/Train	-	1,500	-	-	2,797	11,000	-	-	-	-	(6,699)	5,000	7,602	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	1,709	5,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	2,000	-	-	2,101	60,000	-	-	-	-	26,947	5,000	3,820	20,000
Other	4,635	15,000	42,699	65,800	20,371	85,000	3,327	45,000	2,527	35,000	23,665	119,500	21,440	42,000
	<u>14,717</u>	<u>33,500</u>	<u>42,699</u>	<u>66,800</u>	<u>105,839</u>	<u>366,000</u>	<u>3,327</u>	<u>45,000</u>	<u>2,527</u>	<u>35,000</u>	<u>43,913</u>	<u>159,500</u>	<u>156,809</u>	<u>199,750</u>
Net Income	<u>(828)</u>	<u>(8,000)</u>	<u>49,703</u>	<u>(29,671)</u>	<u>49,883</u>	<u>(228,200)</u>	<u>1,140</u>	<u>(39,480)</u>	<u>11,730</u>	<u>(19,950)</u>	<u>(845)</u>	<u>(21,500)</u>	<u>(34,363)</u>	<u>(82,650)</u>
End Fund Bal	<u>310,652</u>		<u>320,084</u>		<u>1,410,575</u>		<u>52,632</u>		<u>48,137</u>		<u>179,347</u>		<u>582,366</u>	
Cash	310,652		320,084		1,410,575		52,632		48,137		179,347		582,366	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>310,652</u>		<u>320,084</u>		<u>1,410,575</u>		<u>52,632</u>		<u>48,137</u>		<u>179,347</u>		<u>582,366</u>	

Lee County IL
Revenues and Expenses Compared to Budget
8/31/2023

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	5,443,696	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	64,020	477,000
Services	22,439	20,000
Grant Revenue	3,310,660	10,386,242
Other	45,347	13,400
Transfers	-	52,698
	<u>3,442,465</u>	<u>10,949,340</u>
Expenses		
Wages	242,286	306,115
EE Benefits	66,057	126,827
Contractual	2,871,840	5,704,310
Supplies	219,059	344,256
Conf/Meet/Train	21,524	19,050
Rent/ Utilities	25,770	47,228
Debt	-	-
Capital Exp	277,953	2,690,574
Other	747,800	2,753,291
	<u>4,472,290</u>	<u>11,991,651</u>
Net Income	<u>(1,029,825)</u>	(1,042,311)
End Fund Bal	<u><u>4,413,871</u></u>	
Cash	4,413,871	
Interfund Debt	-	
Other Assets- Liabilities	-	
	<u><u>4,413,871</u></u>	

Lee County, Illinois

001-000-410010 - PROPERTY TAXES						
		FY19	FY20	FY21	FY22	FY23
	TIF Refund	1,373	1,612		2,548	3,645
	1st Dist	1,277,727	1,321,564	1,011,773	1,585,244	2,894,239
	2nd Dist	701,893	675,616	1,238,505	1,511,074	1,186,333
	3rd Dist	1,150,180	400,280	304,637	764,013	
	4th Dist		835,203	1,036,620	1,466,228	
	Final Dist	207,628	306,364	285,164	753,819	
	Interest Dist	2,390				
		<u>3,341,191</u>	<u>3,540,639</u>	<u>3,876,699</u>	<u>6,082,925</u>	<u>4,084,217</u>
		6.45%	5.97%	9.49%		
Budget					6,235,000	6,489,000

001-000-420010 - COUNTY SALES TAX						
		FY19	FY20	FY21	FY22	FY23
Dec	October	33,037	33,470	36,057	54,954	61,871
Jan	November	38,641	39,179	39,217	49,392	66,178
Feb	December	26,846	34,485	26,731	59,172	58,363
Mar	January	28,279	36,179	30,221	68,289	57,010
Apr	February	20,980	21,155	34,036	44,914	43,879
May	March	16,973	18,748	33,921	36,094	44,337
Jun	April	27,007	19,716	48,497	57,404	62,362
Jul	May	27,699	29,148	53,624	61,556	54,393
Aug	June	32,623	30,203	52,958	64,741	63,873
Sep	July	37,449	37,194	54,979	72,936	
Oct	August	42,512	39,733	54,949	64,757	
Nov	September	37,682	41,997	56,541	56,511	
		<u>369,729</u>	<u>381,205</u>	<u>521,731</u>	<u>690,719</u>	<u>512,266</u>

001-000-420020 - COUNTYWIDE SALES TAX						
		FY19	FY20	FY21	FY22	FY23
Dec	October	68,932	64,499	68,489	80,363	89,490
Jan	November	69,998	65,049	71,303	82,639	88,807
Feb	December	64,814	65,149	61,878	82,586	86,492
Mar	January	69,508	76,920	75,513	95,975	90,977
Apr	February	52,024	52,441	63,920	68,218	75,763
May	March	51,329	52,719	60,962	66,416	70,730
Jun	April	63,738	50,927	91,054	86,569	90,079
Jul	May	65,190	53,565	87,900	87,305	93,909
Aug	June	68,662	66,938	90,766	98,271	105,071
Sep	July	70,606	71,378	90,011	109,774	
Oct	August	71,827	73,098	85,011	94,613	

Nov	September	70,183	73,733	84,353	88,605	
		786,811	766,414	931,160	1,041,334	791,318
001-000-420030 - LOCAL USE TAX						
		FY19	FY20	FY21	FY22	FY23
Dec	October	33,921	38,906	50,190	40,816	44,677
Jan	November	35,905	42,717	52,589	38,056	44,701
Feb	December	39,727	40,020	56,040	44,708	47,205
Mar	January	48,040	54,912	79,079	56,669	57,100
Apr	February	27,868	38,024	38,771	37,582	39,975
May	March	32,104	33,044	34,571	36,284	36,833
Jun	April	36,496	42,034	44,197	42,555	45,560
Jul	May	34,544	44,499	40,155	34,080	38,121
Aug	June	34,694	49,488	36,960	38,855	37,703
Sep	July	35,270	49,961	42,125	43,832	
Oct	August	36,259	50,521	39,231	38,222	
Nov	September	34,738	48,108	41,411	39,733	
		429,565	532,233	555,318	491,392	391,875
All Sales Tax		1,586,106	1,679,853	2,008,210	2,223,445	1,695,459
% Change		3.64%	5.91%	19.55%		
Budget					1,868,000	2,110,000
					1	80%

001-000-430010 - STATE INCOME TAX						
		FY19	FY20	FY21	FY22	FY23
Dec	October	75,693	87,032	88,466	95,345	114,186
Jan	November	110,290	121,649	140,944	169,756	185,427
Feb	December	132,688	125,332	149,009	211,671	183,343
Mar	January	79,895	93,197	102,696	91,747	108,587
Apr	February	128,328	136,883	163,749	196,005	174,766
May	March	266,942	134,021	223,682	395,476	299,704
Jun	April	83,365	83,014	196,258	116,173	140,533
Jul	May	124,670	131,822	176,061	196,121	187,233
Aug	June	89,367	180,230	98,861	101,013	123,056
Sep	July	79,094	102,120	104,403	109,774	
Oct	August	141,119	147,879	189,725	200,974	
Nov	September	92,102	99,923	108,761	127,264	
		1,403,555	1,443,102	1,742,615	2,011,319	1,516,835
001-000-430020 - PERSONAL PROP REPLACEMENT TAX						
		FY19	FY20	FY21	FY22	FY23
Dec		15,153	20,680	16,717	43,576	105,274
Jan		50,803	75,617	79,505	159,918	232,225
Mar		20,039	15,033	28,725	209,434	115,039
April		99,635	103,800	134,220	247,594	182,764

May		121,132	66,362	172,973	331,492	296,531
July		71,549	68,948	126,044	238,666	239,732
Aug		8,583	50,950	16,028	27,248	38,651
Oct		124,525	64,590	210,005	321,468	
	Health Dept	(17,000)	(17,000)	(17,000)	(17,000)	
		<u>494,418</u>	<u>448,980</u>	<u>767,217</u>	<u>1,562,396</u>	<u>1,210,216</u>
All Income Tax		<u>1,897,973</u>	<u>1,892,081</u>	<u>2,509,832</u>	<u>3,573,715</u>	<u>2,727,051</u>
% Change		14.05%	-0.31%	32.65%	42.39%	
Budget						2,710,000
Budget						101%

050-000-420010 - PUBLIC SAFETY SALES TAX						
		FY19	FY20	FY21	FY22	FY23
December	October	99,780	91,247	98,060	123,790	137,557
January	November	100,655	95,141	94,056	125,474	139,540
February	December	96,199	93,957	89,158	127,143	135,292
March	January	103,065	104,738	107,802	145,383	143,544
April	February	72,565	76,979	93,819	103,666	114,705
May	March	73,255	72,914	83,335	99,570	105,652
June	April	91,509	78,917	124,532	127,656	132,134
July	May	94,609	80,495	120,068	128,246	136,358
August	June	96,669	95,705	131,257	151,719	155,550
September	July	107,183	101,366	133,384	154,092	
October	August	104,170	102,235	129,512	143,842	
November	September	100,550	97,436	127,263	135,189	
		<u>1,140,208</u>	<u>1,091,131</u>	<u>1,332,246</u>	<u>1,565,769</u>	<u>1,200,332</u>
		0.07%	-4.30%	22.10%		
Budget						1,332,000
						90%

Lee County, Illinois

025-070-440010

2/ton		>1000= .51/ton		11/30/2021		11/30/2022		11/30/2023	
Month	Period	Month	FY20	FY21	FY21	FY22	FY22	FY23	FY23
Received	Earned	Earned	Revenues	Tons	Revenues	Tons	Revenues	Tons	Revenues
January	4th Qtr	Oct	23,313	20,038	39,591	16,139	32,278	14,638	33,877
January	4th Qtr	Nov	18,481	21,394	40,467	16,469	32,955	15,832	36,919
January	4th Qtr	Dec	23,323	20,218	39,767	16,661	33,455	12,770	34,911
April	1st Qtr	Jan	18,756	14,269	28,571	14,039	29,483	21,658	47,859
April	1st Qtr	Feb	16,905	12,380	24,759	14,407	30,513	18,849	41,484
April	1st Qtr	Mar	19,474	19,273	38,808	17,916	37,624	21,641	45,712
July	2nd Qtr	April	21,834	24,111	41,258	15,386	35,539	23,007	45,695
July	2nd Qtr	May	25,328	21,182	39,525	15,307	35,369	24,554	50,211
July	2nd Qtr	June	41,098	33,381	68,759	17,011	35,724	24,281	48,933
October	3rd Qtr	July	39,847	32,131	69,318	16,068	33,779		
October	3rd Qtr	Aug	39,419	34,977	76,571	20,237	42,581		
October	3rd Qtr	Sept	39,705	21,855	45,423	20,170	43,085		
			<u>327,481</u>	<u>275,209</u>	<u>552,817</u>	<u>199,810</u>	<u>422,386</u>	<u>177,230</u>	<u>385,600</u>

Budget

350,000

110%