

**Lee County
General Fund
Revenues and Expenses Compared to Budget
2/28/2023**

% of Year Remaining= 75%

	Actual	Budget	% Remaining	Prior Year	Prior Year Change
Beg Fund Balance	3,695,112				
Revenues					
Property Taxes	3,645	6,418,375	100%	2,548	1,097
Sales Taxes	638,860	2,287,800	72%	560,939	77,921
Income Taxes	820,456	2,710,000	70%	680,266	140,190
Fees/ Fines	367,047	1,887,384	81%	483,044	(115,998)
Services	316,896	1,586,333	80%	267,407	49,490
Other	73,651	43,050	-71%	23,596	50,054
Transfers	-	494,100	100%	(42,705)	42,705
	<u>2,220,554</u>	<u>15,427,042</u>	86%	<u>1,975,095</u>	<u>245,460</u>
Expenses					
County Board	183,193	717,516	74%	161,503	(21,690)
County General	896,853	2,237,925	60%	1,160,337	263,484
Maintenance	287,738	1,021,423	72%	196,973	(90,765)
IT	99,370	550,371	82%	58,209	(41,161)
County Clerk	279,984	843,530	67%	217,585	(62,399)
Treasurer	63,215	355,396	82%	67,612	4,397
Assessor	105,515	446,109	76%	83,882	(21,632)
Planning/ Zoning	81,523	209,046	61%	26,460	(55,063)
Coroner	31,802	136,475	77%	37,304	5,502
ROE	23,100	85,101	73%	18,971	(4,129)
Sheriff	1,717,226	5,592,214	69%	1,393,348	(323,878)
Judicial Services	869,634	3,231,763	73%	615,985	(253,649)
	<u>4,639,152</u>	<u>15,426,869</u>	70%	<u>4,038,168</u>	<u>(600,984)</u>
Net Income	<u>(2,418,598)</u>	<u>173</u>		<u>(2,063,073)</u>	
End Fund Bal	<u>1,276,514</u>				
Cash	1,276,514				
Interfund Debt	-				
Other Assets- Liabilities	<u>0</u>				
	<u>1,276,514</u>				

**Lee County
Capital Fund
2/28/2023**

			Actual	Committed	Budget	Remaining Budget	
Beg Fund Balance			9,317,663				
Revenues			43,079				
Transfers			-				
			<u>43,079</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				510,000	510,000
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	IT	Hardware and Software		17,713		97,000	79,288
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				33,000	33,000
022-000-580401	Sheriff	Rifles				37,400	37,400
022-000-580501	Sheriff	Squads		140,492		142,000	1,508
022-000-590020							
TOTAL EXPENSES				<u>178,154</u>	-	<u>3,882,900</u>	<u>3,703,238</u>
				<u>9,182,587</u>			
Cash				7,222,587			
Interfund Debt				1,960,000			
Other Assets- Liabilities				-			
				<u>9,182,587</u>			

**LEE COUNTY
CASH BALANCES**

		2/28/2023	1/31/2023	2/28/2022
GENERAL FUND		1,276,514	2,060,803	580,564
CAPITAL FUND		7,222,587	7,365,869	5,879,663
SOLID WASTE		2,071,768	2,076,661	2,033,827
PUBLIC SAFETY		417,221	280,945	378,474
HIGHWAY		2,011,993	1,952,287	1,504,547
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	5,867,253	5,854,442	5,142,274
HEALTH DEPT		948,961	983,798	1,021,467
ANIMAL CONTROL		207,119	204,233	145,508
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	350,332
TREASURER FUNDS	Indemnity, Automation	306,292	310,100	303,637
COUNTY CLERK FUNDS	Recording, Vital	287,903	280,506	250,996
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	1,331,477	1,318,998	1,507,328
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	52,953	52,245	50,712
CORONER FUND		37,845	38,308	30,896
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	200,907	185,389	191,681
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	602,654	611,334	591,214
JUDGES FUNDS	Library, Marriage	(262)	(1,612)	(962)
VETERANS FUND		184,615	187,017	185,620
GIS		224,260	219,650	220,663
GRANTS		5,034,243	5,276,303	3,517,688
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector	4,831,099	4,531,198	4,172,460
		<u>33,117,401</u>	<u>33,788,476</u>	<u>28,058,588</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	
2nd Dist		701,893	675,616	1,238,505	1,511,074	
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				
		3,341,191	3,540,639	3,876,699	6,082,925	3,645
		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	
Apr	February	20,980	21,155	34,036	44,914	
May	March	16,973	18,748	33,921	36,094	
Jun	April	27,007	19,716	48,497	57,404	
Jul	May	27,699	29,148	53,624	61,556	
Aug	June	32,623	30,203	52,958	64,741	
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	
		369,729	381,205	521,731	690,719	186,412

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	
Apr	February	52,024	52,441	63,920	68,218	
May	March	51,329	52,719	60,962	66,416	
Jun	April	63,738	50,927	91,054	86,569	
Jul	May	65,190	53,565	87,900	87,305	
Aug	June	68,662	66,938	90,766	98,271	
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	264,789
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	
Apr	February	27,868	38,024	38,771	37,582	
May	March	32,104	33,044	34,571	36,284	
Jun	April	36,496	42,034	44,197	42,555	
Jul	May	34,544	44,499	40,155	34,080	
Aug	June	34,694	49,488	36,960	38,855	
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	136,583
All Sales Tax		1,586,106	1,679,853	2,008,210	2,223,445	587,784
% Change		3.64%	5.91%	19.55%		
Budget					1,868,000	2,110,000
					1	28%

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	
Apr	February	128,328	136,883	163,749	196,005	
May	March	266,942	134,021	223,682	395,476	
Jun	April	83,365	83,014	196,258	116,173	
Jul	May	124,670	131,822	176,061	196,121	
Aug	June	89,367	180,230	98,861	101,013	
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	482,956
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	
April		99,635	103,800	134,220	247,594	

May		121,132	66,362	172,973	331,492	
July		71,549	68,948	126,044	238,666	
Aug		8,583	50,950	16,028	27,248	
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>337,499</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>820,455</u>
% Change		14.05%	-0.31%	32.65%	42.39%	
Budget						2,710,000
Budget						30%

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	
April	February	72,565	76,979	93,819	103,666	
May	March	73,255	72,914	83,335	99,570	
June	April	91,509	78,917	124,532	127,656	
July	May	94,609	80,495	120,068	128,246	
August	June	96,669	95,705	131,257	151,719	
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>412,389</u>
		0.07%	-4.30%	22.10%		
Budget						1,332,000
						31%

Lee County IL
Revenues and Expenses Compared to Budget
2/28/2023

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	5,443,696	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	17,144	477,000
Services	8,259	20,000
Grant Revenue	656,196	10,386,242
Other	15,710	13,400
Transfers	-	52,698
	697,309	10,949,340
Expenses		
Wages	88,830	306,115
EE Benefits	22,041	126,827
Contractual	617,021	5,704,310
Supplies	68,602	344,256
Conf/Meet/Train	747	19,050
Rent/ Utilities	9,579	47,228
Debt	-	-
Capital Exp	35,080	2,690,574
Other	264,863	2,753,291
	1,106,762	11,991,651
Net Income	(409,453)	(1,042,311)
End Fund Bal	5,034,243	
Cash	5,034,243	
Interfund Debt	-	
Other Assets- Liabilities	-	
	5,034,243	

Lee County
Revenues and Expenses Compared to Budget
2/28/2023

	<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	-	25,000	29,195	36,829	52,113	137,000	1,148	5,500	3,150	15,000	18,967	138,000	28,818	117,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,920	500	588	300	3,523	800	313	20	254	50	628	-	3,657	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>1,920</u>	<u>25,500</u>	<u>29,783</u>	<u>37,129</u>	<u>55,636</u>	<u>137,800</u>	<u>1,461</u>	<u>5,520</u>	<u>3,404</u>	<u>15,050</u>	<u>19,595</u>	<u>138,000</u>	<u>32,476</u>	<u>117,100</u>
Expenses														
Wages	-	-	-	1,000	2,623	42,000	-	-	-	-	-	-	-	14,250
EE Benefits	-	-	-	-	201	-	-	-	-	-	-	-	-	-
Contractual	6,327	15,000	-	-	60,387	155,000	-	-	-	-	-	30,000	29,896	102,000
Supplies	-	-	-	-	1,140	13,000	-	-	-	-	-	-	1,293	6,000
Conf/Meet/Train	-	1,500	-	-	525	11,000	-	-	-	-	(6,064)	5,000	1,908	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	968	5,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	2,000	-	-	-	60,000	-	-	-	-	736	5,000	2,255	20,000
Other	781	15,000	12,261	65,800	19,975	85,000	-	45,000	1,966	35,000	4,206	119,500	10,494	42,000
	<u>7,108</u>	<u>33,500</u>	<u>12,261</u>	<u>66,800</u>	<u>84,851</u>	<u>366,000</u>	<u>-</u>	<u>45,000</u>	<u>1,966</u>	<u>35,000</u>	<u>(1,121)</u>	<u>159,500</u>	<u>46,813</u>	<u>199,750</u>
Net Income	<u>(5,188)</u>	<u>(8,000)</u>	<u>17,522</u>	<u>(29,671)</u>	<u>(29,215)</u>	<u>(228,200)</u>	<u>1,461</u>	<u>(39,480)</u>	<u>1,438</u>	<u>(19,950)</u>	<u>20,716</u>	<u>(21,500)</u>	<u>(14,337)</u>	<u>(82,650)</u>
End Fund Bal	<u>306,292</u>		<u>287,903</u>		<u>1,331,477</u>		<u>52,953</u>		<u>37,845</u>		<u>200,907</u>		<u>602,392</u>	
Cash	306,292		287,903		1,331,477		52,953		37,845		200,907		602,392	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>306,292</u>		<u>287,903</u>		<u>1,331,477</u>		<u>52,953</u>		<u>37,845</u>		<u>200,907</u>		<u>602,392</u>	

Lee County
Revenues and Expenses Compared to Budget
2/28/2023

	<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	-	-	-	-	-	1,107,000	-	634,200	-	70,000	-	-
Sales Taxes	-	-	412,389	1,332,000	-	-	213,849	935,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	105,707	350,000	-	-	-	10,000	-	-	49,282	335,850	49,209	196,000
Services	-	-	-	-	184,384	618,700	53,735	467,650	(5,734)	12,500	-	-
Other	12,049	5,000	1,764	-	33,629	32,000	86,333	46,000	258,324	605,981	1,178	150
Transfers	-	(38,677)	-	(1,012,000)	-	38,677	-	-	-	465,000	-	-
	<u>117,756</u>	<u>316,323</u>	<u>414,153</u>	<u>320,000</u>	<u>218,012</u>	<u>1,806,377</u>	<u>353,917</u>	<u>2,082,850</u>	<u>301,871</u>	<u>1,506,331</u>	<u>50,387</u>	<u>196,150</u>
Expenses												
Wages	300	6,000	-	-	250,803	932,500	-	-	268,711	1,027,541	26,869	87,756
EE Benefits	4	-	-	-	67,215	244,329	-	-	64,391	303,500	6,567	22,564
Contractual	49,208	246,600	-	-	21,864	80,000	-	450,000	52,409	229,500	2,422	15,250
Supplies	-	-	-	-	3,756	20,500	-	150,000	867	6,000	3,068	14,700
Conf/Meet/Train	-	-	-	-	-	5,500	-	-	5,277	10,000	-	-
Rent/ Utilities	-	-	-	-	8,196	40,200	-	-	2,625	12,501	1,151	7,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	59,269	728,500	251,988	2,659,770	1,744	15,000	325	40,000
Other	-	20,000	-	-	-	-	-	-	-	-	3,754	16,000
	<u>49,512</u>	<u>272,600</u>	<u>-</u>	<u>-</u>	<u>411,103</u>	<u>2,051,529</u>	<u>251,988</u>	<u>3,259,770</u>	<u>396,024</u>	<u>1,604,042</u>	<u>44,156</u>	<u>203,270</u>
Net Income	<u>68,244</u>	<u>43,723</u>	<u>414,153</u>	<u>320,000</u>	<u>(193,090)</u>	<u>(245,152)</u>	<u>101,929</u>	<u>(1,176,920)</u>	<u>(94,152)</u>	<u>(97,711)</u>	<u>6,231</u>	<u>(7,120)</u>
End Fund Bal	<u><u>2,071,768</u></u>		<u><u>(1,542,779)</u></u>		<u><u>2,011,993</u></u>		<u><u>5,867,253</u></u>		<u><u>948,961</u></u>		<u><u>207,119</u></u>	
Cash	2,071,768		417,221		2,011,993		5,867,253		948,961		207,119	
Interfund Debt	-		(1,960,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u><u>2,071,768</u></u>		<u><u>(1,542,779)</u></u>		<u><u>2,011,993</u></u>		<u><u>5,867,253</u></u>		<u><u>948,961</u></u>		<u><u>207,119</u></u>	