

**Lee County
General Fund
Revenues and Expenses Compared to Budget
12/31/2023**

% of Year Remaining= 92%

	Actual	Budget	% Remaining	Prior Year	Prior Year Change
Beg Fund Balance	3,692,743				
Revenues					
Property Taxes	3,830	6,739,300	100%	3,645	185
Sales Taxes	208,961	2,435,000	91%	206,598	2,364
Income Taxes	175,931	3,100,000	94%	219,460	(43,529)
Fees/ Fines	211,086	1,926,950	89%	143,764	67,322
Services	126,582	1,746,000	93%	92,212	34,370
Other	32,361	193,200	83%	26,518	5,843
Transfers	-	994,530	100%	-	-
	<u>758,752</u>	<u>17,134,980</u>	<u>96%</u>	<u>692,197</u>	<u>66,555</u>
Expenses					
County Board	57,200	636,976	91%	71,264	14,064
County General	623,039	2,977,630	79%	(16,246)	(639,285)
Maintenance	128,934	1,068,893	88%	74,671	(54,263)
IT	37,612	592,200	94%	37,879	266
County Clerk	82,734	895,457	91%	106,146	23,413
Treasurer	35,928	376,214	90%	30,792	(5,136)
Assessor	40,054	465,697	91%	37,566	(2,488)
Planning/ Zoning	24,850	255,407	90%	37,147	12,296
Coroner	15,854	139,450	89%	15,148	(706)
ROE	8,691	92,600	91%	6,450	(2,242)
Sheriff	900,186	6,253,154	86%	826,297	(73,889)
Judicial Services	347,472	3,379,943	90%	349,652	2,180
	<u>2,302,554</u>	<u>17,133,621</u>	<u>87%</u>	<u>1,576,764</u>	<u>(725,790)</u>
Net Income	<u>(1,543,802)</u>	<u>1,359</u>		<u>(884,568)</u>	
End Fund Bal	<u><u>2,148,941</u></u>				
Cash	2,331,456				
Interfund Debt	-				
Other Assets- Liabilities	<u>(182,515)</u>				
	<u><u>2,148,941</u></u>				

**LEE COUNTY
CASH BALANCES**

		12/31/2023	11/30/2023	12/31/2022
GENERAL FUND		2,331,456	3,692,743	2,799,336
CAPITAL FUND		9,503,916	9,490,830	7,371,570
SOLID WASTE		2,003,958	2,005,192	1,975,437
PUBLIC SAFETY		150,216	233	140,631
HIGHWAY		2,805,959	2,902,864	1,969,911
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,554,518	4,482,298	5,823,803
HEALTH DEPT		1,069,429	1,195,608	1,003,330
ANIMAL CONTROL		245,846	249,182	193,779
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	-
TREASURER FUNDS	Indemnity, Automation	323,894	322,883	309,492
COUNTY CLERK FUNDS	Recording, Vital	382,388	378,667	289,419
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	1,448,512	1,504,752	1,313,835
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	53,826	53,395	51,866
CORONER FUND		53,679	51,759	37,777
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	219,682	217,141	181,062
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	578,278	572,705	612,648
JUDGES FUNDS	Library, Marriage	(8,238)	2,710	(778)
VETERANS FUND		194,955	198,246	188,060
GIS		208,484	207,322	221,908
GRANTS		3,529,718	3,738,935	5,207,817
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	3,491,426	3,356,506	4,757,228
		<u>33,141,903</u>	<u>34,623,972</u>	<u>34,448,132</u>

**Lee County
Capital Fund
12/31/2023**

			Actual	Committed	Budget	Remaining Budget
Beg Fund Balance			10,805,830			
Revenues			29,613			
Transfers			-			
			<u>29,613</u>			
Dept	Item					
022-000-580401	EMA	EMA Distretionary Fund	5,000		5,000	-
022-000-580301	Facilities	Boiler Replace (Orig Bldg)			300,000	300,000
022-000-580301	Facilities	LED Lighting			45,000	45,000
022-000-580301	Facilities	LED Lighting			50,000	50,000
022-000-580301	Facilities	Elevator			310,000	310,000
022-000-580301	Facilities	Demo/Const			400,000	400,000
022-000-580301	Facilities	HVAC			200,000	200,000
022-000-580301	Facilities	Misc Concrete projects			100,000	100,000
022-000-580301	Facilities	Discretionary Fund			100,000	100,000
022-000-580301	Facilities	Flooring Replacement			35,000	35,000
022-000-580301	Facilities	Plaster Repair			50,000	50,000
022-000-580301	Facilities	HVAC			2,000,000	2,000,000
022-000-580301	Highway	Site/Site work			500,000	500,000
022-000-580401	IT	24 Comp (Windows 11) 3-Yr Phase-in			20,000	20,000
022-000-580401	IT	CTS 4th Floor Network Upgrades			3,000	3,000
022-000-580401	IT	CTS Wireless 2nd Fl			3,000	3,000
022-000-580401	IT	CTS Mgmt System Data Storage			20,000	20,000
022-000-580401	Sheriff	21 Mobile squad Computers (over 2 yrs)			33,000	33,000
022-000-580401	Sheriff	Motorola Body Camera System			280,000	280,000
022-000-580401	Sheriff	Tasers (4)	11,526		11,533	7
022-000-580501	Sheriff	*Squads/Related Equip (FY 24 = 4)			192,000	192,000
022-000-590020						
TOTAL EXPENSES			<u>16,526</u>	-	4,657,533	4,641,007
			<u>10,818,916</u>			
Cash			9,503,916			
Interfund Debt			1,315,000			
Other Assets- Liabilities			-			
			<u>10,818,916</u>			

Lee County
Revenues and Expenses Compared to Budget
12/31/2023

	<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	322,883		378,667		1,504,752		53,395		51,759		204,856		575,415	
Revenues														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	2	21,500	16,620	98,250	14,407	137,000	287	5,000	1,900	15,000	3,324	137,000	10,800	132,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,009	7,500	433	562	1,967	1,200	145	850	167	50	222	-	1,802	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>1,011</u>	<u>29,000</u>	<u>17,053</u>	<u>98,812</u>	<u>16,374</u>	<u>138,200</u>	<u>432</u>	<u>5,850</u>	<u>2,067</u>	<u>15,050</u>	<u>3,546</u>	<u>137,000</u>	<u>12,602</u>	<u>132,100</u>
Expenses														
Wages	-	-	-	2,000	-	45,000	-	-	-	-	-	-	-	15,250
EE Benefits	-	-	-	-	-	150	-	-	-	-	-	-	-	-
Contractual	-	17,500	-	-	71,835	155,000	-	-	-	-	30,000	16,244	102,000	
Supplies	-	-	-	-	-	18,000	-	-	-	-	-	17	7,000	
Conf/Meet/Train	-	1,500	-	-	329	11,000	-	-	-	-	5,000	1,217	10,500	
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	126	5,000	
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Exp	-	3,000	-	-	-	60,000	-	-	-	-	1,847	5,000	122	40,000
Other	-	15,000	13,332	53,900	450	90,000	-	33,500	147	40,000	515	109,500	251	41,500
	<u>-</u>	<u>37,000</u>	<u>13,332</u>	<u>55,900</u>	<u>72,614</u>	<u>379,150</u>	<u>-</u>	<u>33,500</u>	<u>147</u>	<u>40,000</u>	<u>2,362</u>	<u>149,500</u>	<u>17,977</u>	<u>221,250</u>
Net Income	<u>1,011</u>	<u>(8,000)</u>	<u>3,721</u>	<u>42,912</u>	<u>(56,240)</u>	<u>(240,950)</u>	<u>432</u>	<u>(27,650)</u>	<u>1,920</u>	<u>(24,950)</u>	<u>1,183</u>	<u>(12,500)</u>	<u>(5,375)</u>	<u>(89,150)</u>
End Fund Bal	<u>323,894</u>		<u>382,388</u>		<u>1,448,512</u>		<u>53,826</u>		<u>53,679</u>		<u>206,040</u>		<u>570,040</u>	
Cash	323,894		382,388		1,448,512		53,826		53,679		206,040		570,040	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>323,894</u>		<u>382,388</u>		<u>1,448,512</u>		<u>53,826</u>		<u>53,679</u>		<u>206,040</u>		<u>570,040</u>	

Lee County
Revenues and Expenses Compared to Budget
12/31/2023

	<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	2,005,192		(1,314,767)		2,902,864		4,482,298		1,195,608		249,182	
Revenues												
Property Taxes	-	-	-	-	-	1,162,500	-	640,000	-	70,000	-	-
Sales Taxes	-	-	149,515	1,425,000	-	-	83,222	997,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	-	400,000	-	-	-	10,000	-	-	14,691	288,550	20,834	198,000
Services	-	-	-	-	29,342	646,000	-	59,910	(5,756)	12,500	-	-
Other	6,244	30,000	468	-	24,791	45,000	28,325	64,000	40,150	886,812	724	150
Transfers	-	(39,837)	-	(1,016,730)	-	39,837	-	-	-	280,000	-	-
	<u>6,244</u>	<u>390,163</u>	<u>149,983</u>	<u>408,270</u>	<u>54,133</u>	<u>1,903,337</u>	<u>111,547</u>	<u>1,760,910</u>	<u>49,086</u>	<u>1,554,862</u>	<u>21,558</u>	<u>198,150</u>
Expenses												
Wages	-	-	-	-	110,414	1,000,500	-	-	119,897	1,100,392	17,724	115,442
EE Benefits	-	-	-	-	24,726	277,000	-	-	23,799	246,900	3,681	24,200
Contractual	7,478	272,775	-	-	3,095	80,000	-	350,000	17,590	354,500	622	31,350
Supplies	-	-	-	-	1,286	20,500	-	150,000	2,080	3,000	2,286	11,500
Conf/Meet/Train	-	-	-	-	-	5,500	-	-	1,089	18,600	-	-
Rent/ Utilities	-	-	-	-	1,478	41,200	-	-	1,024	10,700	171	4,150
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	10,040	1,560,000	39,327	3,594,050	9,787	13,000	140	-
Other	-	20,000	-	-	-	-	-	-	-	-	270	500
	<u>7,478</u>	<u>292,775</u>	<u>-</u>	<u>-</u>	<u>151,038</u>	<u>2,984,700</u>	<u>39,327</u>	<u>4,094,050</u>	<u>175,265</u>	<u>1,747,092</u>	<u>24,894</u>	<u>187,142</u>
Net Income	<u>(1,234)</u>	<u>97,388</u>	<u>149,983</u>	<u>408,270</u>	<u>(96,905)</u>	<u>(1,081,363)</u>	<u>72,221</u>	<u>(2,333,140)</u>	<u>(126,180)</u>	<u>(192,230)</u>	<u>(3,336)</u>	<u>11,008</u>
End Fund Bal	<u>2,003,958</u>		<u>(1,164,784)</u>		<u>2,805,959</u>		<u>4,554,518</u>		<u>1,069,429</u>		<u>245,846</u>	
Cash	2,003,958		150,216		2,805,959		4,554,518		1,069,429		245,846	
Interfund Debt	-		(1,315,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u>2,003,958</u>		<u>(1,164,784)</u>		<u>2,805,959</u>		<u>4,554,518</u>		<u>1,069,429</u>		<u>245,846</u>	

Lee County, Illinois

001-000-410010 - PROPERTY TAXES						
		FY20	FY21	FY22	FY23	FY24
	TIF Refund	1,612		2,548	3,645	3,830
	1st Dist	1,321,564	1,011,773	1,585,244	2,894,239	
	2nd Dist	675,616	1,238,505	1,511,074	1,186,333	
	3rd Dist	400,280	304,637	764,013	1,557,890	
	4th Dist	835,203	1,036,620	1,466,228	616,582	
	Final Dist	306,364	285,164	753,819	163,432	
	Interest Dist					
		3,540,639	3,876,699	6,082,925	6,422,121	3,830
		5.97%	9.49%			
Budget				6,235,000	6,489,000	6,739,300

001-000-420010 - COUNTY SALES TAX						
		FY20	FY21	FY22	FY23	FY24
Dec	October	33,470	36,057	54,954	61,871	59,993
Jan	November	39,179	39,217	49,392	66,178	
Feb	December	34,485	26,731	59,172	58,363	
Mar	January	36,179	30,221	68,289	57,010	
Apr	February	21,155	34,036	44,914	43,879	
May	March	18,748	33,921	36,094	44,337	
Jun	April	19,716	48,497	57,404	62,362	
Jul	May	29,148	53,624	61,556	54,393	
Aug	June	30,203	52,958	64,741	63,873	
Sep	July	37,194	54,979	72,936	69,538	
Oct	August	39,733	54,949	64,757	65,900	
Nov	September	41,997	56,541	56,511	66,193	
		381,205	521,731	690,719	713,897	59,993

001-000-420020 - COUNTYWIDE SALES TAX						
		FY20	FY21	FY22	FY23	FY24
Dec	October	64,499	68,489	80,363	89,490	97,305
Jan	November	65,049	71,303	82,639	88,807	
Feb	December	65,149	61,878	82,586	86,492	
Mar	January	76,920	75,513	95,975	90,977	
Apr	February	52,441	63,920	68,218	75,763	
May	March	52,719	60,962	66,416	70,730	
Jun	April	50,927	91,054	86,569	90,079	
Jul	May	53,565	87,900	87,305	93,909	
Aug	June	66,938	90,766	98,271	105,071	
Sep	July	71,378	90,011	109,774	104,804	
Oct	August	73,098	85,011	94,613	95,211	

Nov	September	73,733	84,353	88,605	98,635	
		766,414	931,160	1,041,334	1,089,968	97,305
001-000-420030 - LOCAL USE TAX						
		FY20	FY21	FY22	FY23	FY24
Dec	October	38,906	50,190	40,816	44,677	41,989
Jan	November	42,717	52,589	38,056	44,701	
Feb	December	40,020	56,040	44,708	47,205	
Mar	January	54,912	79,079	56,669	57,100	
Apr	February	38,024	38,771	37,582	39,975	
May	March	33,044	34,571	36,284	36,833	
Jun	April	42,034	44,197	42,555	45,560	
Jul	May	44,499	40,155	34,080	38,121	
Aug	June	49,488	36,960	38,855	37,703	
Sep	July	49,961	42,125	43,832	28,303	
Oct	August	50,521	39,231	38,222	39,885	
Nov	September	48,108	41,411	39,733	37,831	
		532,233	555,318	491,392	497,894	41,989
All Sales Tax		1,679,853	2,008,210	2,223,445	2,301,759	199,287
% Change		5.91%	19.55%			
Budget						2,300,000
						9%

001-000-430010 - STATE INCOME TAX						
		FY20	FY21	FY22	FY23	FY24
Dec	October	87,032	88,466	95,345	114,186	114,263
Jan	November	121,649	140,944	169,756	185,427	
Feb	December	125,332	149,009	211,671	183,343	
Mar	January	93,197	102,696	91,747	108,587	
Apr	February	136,883	163,749	196,005	174,766	
May	March	134,021	223,682	395,476	299,704	
Jun	April	83,014	196,258	116,173	140,533	
Jul	May	131,822	176,061	196,121	187,233	
Aug	June	180,230	98,861	101,013	123,056	
Sep	July	102,120	104,403	109,774	111,694	
Oct	August	147,879	189,725	200,974	215,903	
Nov	September	99,923	108,761	127,264	145,431	
		1,443,102	1,742,615	2,011,319	1,989,863	114,263
001-000-430020 - PERSONAL PROP REPLACEMENT TAX						
		FY20	FY21	FY22	FY23	FY24
Dec		20,680	16,717	43,576	105,274	61,668
Jan		75,617	79,505	159,918	232,225	
Mar		15,033	28,725	209,434	115,039	
April		103,800	134,220	247,594	182,764	

May	66,362	172,973	331,492	296,531	
July	68,948	126,044	238,666	239,732	
Aug	50,950	16,028	27,248	38,651	
Oct	64,590	210,005	321,468	198,704	
Health Dept	(17,000)	(17,000)	(17,000)	(17,000)	
	448,980	767,217	1,562,396	1,391,920	61,668
All Income Tax	1,892,081	2,509,832	3,573,715	3,381,783	175,931
% Change	-0.31%	32.65%	42.39%	-5.37%	
Budget					3,100,000
Budget					6%

050-000-420010 - PUBLIC SAFETY SALES TAX						
		FY20	FY21	FY22	FY23	FY24
December	October	91,247	98,060	123,790	137,557	149,515
January	November	95,141	94,056	125,474	139,540	
February	December	93,957	89,158	127,143	135,292	
March	January	104,738	107,802	145,383	143,544	
April	February	76,979	93,819	103,666	114,705	
May	March	72,914	83,335	99,570	105,652	
June	April	78,917	124,532	127,656	132,134	
July	May	80,495	120,068	128,246	136,358	
August	June	95,705	131,257	151,719	155,550	
September	July	101,366	133,384	154,092	154,689	
October	August	102,235	129,512	143,842	141,901	
November	September	97,436	127,263	135,189	146,082	
		1,091,131	1,332,246	1,565,769	1,643,004	149,515
		-4.30%	22.10%	17.53%	4.93%	
Budget						1,425,000
						10%

Lee County IL
Revenues and Expenses Compared to Budget
12/31/2023

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	3,738,935	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	6,327	525,700
Services	2,796	22,000
Grant Revenue	115,348	10,350,980
Other	3,529	13,860
Transfers	-	52,900
	128,000	10,965,440
Expenses		
Wages	41,577	342,617
EE Benefits	8,492	135,008
Contractual	248,903	5,337,751
Supplies	21,752	241,984
Conf/Meet/Train	407	24,850
Rent/ Utilities	3,089	46,758
Debt	-	-
Capital Exp	2,323	2,693,409
Other	10,675	3,720,989
	337,218	12,543,366
Net Income	(209,218)	(1,577,926)
End Fund Bal	3,529,718	
Cash	3,529,718	
Interfund Debt	-	
Other Assets- Liabilities	-	
	3,529,718	