

**Lee County  
General Fund  
Revenues and Expenses Compared to Budget  
1/31/2024**

% of Year Remaining= 83%

	Actual	Budget	% Remaining	Prior Year	Prior Year Change
<b>Beg Fund Balance</b>	3,692,743				
<b>Revenues</b>					
Property Taxes	3,830	6,739,300	100%	3,645	185
Sales Taxes	413,810	2,435,000	83%	418,768	(4,958)
Income Taxes	511,013	3,100,000	84%	637,113	(126,101)
Fees/ Fines	356,742	1,926,950	81%	269,577	87,166
Services	265,497	1,746,000	85%	191,594	73,903
Other	52,536	193,200	73%	48,850	3,687
Transfers	-	994,530	100%	-	-
	<u>1,603,429</u>	<u>17,134,980</u>	<u>91%</u>	<u>1,569,546</u>	<u>33,883</u>
<b>Expenses</b>					
County Board	91,172	636,976	86%	110,057	18,886
County General	640,018	2,977,630	79%	537,512	(102,506)
Maintenance	223,692	1,068,893	79%	181,853	(41,839)
IT	63,557	592,200	89%	70,282	6,725
County Clerk	134,642	895,457	85%	174,368	39,726
Treasurer	64,272	376,214	83%	49,269	(15,003)
Assessor	73,667	465,697	84%	68,984	(4,683)
Planning/ Zoning	43,134	255,407	83%	68,273	25,139
Coroner	24,355	139,450	83%	24,657	302
ROE	16,202	92,600	83%	15,313	(889)
Sheriff	1,433,926	6,253,154	77%	1,266,943	(166,983)
Judicial Services	592,346	3,379,943	82%	608,671	16,325
	<u>3,400,982</u>	<u>17,133,621</u>	<u>80%</u>	<u>3,176,183</u>	<u>(224,800)</u>
<b>Net Income</b>	<u>(1,797,554)</u>	<u>1,359</u>		<u>(1,606,637)</u>	
<b>End Fund Bal</b>	<u><u>1,895,189</u></u>				
<b>Cash</b>	2,055,950				
<b>Interfund Debt</b>	-				
<b>Other Assets- Liabilities</b>	<u>(160,761)</u>				
	<u><u>1,895,189</u></u>				

**Lee County  
Capital Fund  
1/31/2024**

			Actual	Committed	Budget	Remaining Budget
<b>Beg Fund Balance</b>			10,805,830			
<b>Revenues</b>			65,698			
<b>Transfers</b>			-			
			<u>65,698</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)	7,300		33,000	25,700
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						
<b>TOTAL EXPENSES</b>			<u>23,826</u>	-	4,657,533	4,633,707
			<u>10,847,702</u>			
<b>Cash</b>			9,532,702			
<b>Interfund Debt</b>			1,315,000			
<b>Other Assets- Liabilities</b>			-			
			<u>10,847,702</u>			

**LEE COUNTY  
CASH BALANCES**

		1/31/2024	12/31/2023	1/31/2023
GENERAL FUND		2,055,950	2,331,456	2,059,702
CAPITAL FUND		9,532,702	9,503,916	7,365,869
SOLID WASTE		2,123,552	2,003,958	2,076,661
PUBLIC SAFETY		292,575	150,216	280,945
HIGHWAY		2,868,189	2,805,959	1,874,072
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,675,097	4,585,188	5,854,442
HEALTH DEPT		1,079,261	1,069,429	983,798
ANIMAL CONTROL		248,813	245,846	197,663
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	-
TREASURER FUNDS	Indemnity, Automation	322,545	323,894	310,100
COUNTY CLERK FUNDS	Recording, Vital	390,542	382,388	286,680
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	1,460,510	1,448,512	1,318,998
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	54,003	53,826	52,245
CORONER FUND		57,145	53,679	38,308
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	220,457	219,682	184,242
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	585,746	578,278	611,334
JUDGES FUNDS	Library, Marriage	(5,868)	(8,238)	(1,042)
VETERANS FUND		193,835	194,955	187,017
GIS		213,920	208,484	219,650
GRANTS		3,809,945	3,529,718	5,273,608
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	3,686,274	3,492,994	4,743,648
		<u>33,865,191</u>	<u>33,174,141</u>	<u>33,917,941</u>

**Lee County**  
**Revenues and Expenses Compared to Budget**  
**1/31/2024**

	<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
<b>Beg Fund Balance</b>	322,883		378,667		1,504,752		53,395		51,759		204,856		575,415	
<b>Revenues</b>														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	4	21,500	25,976	98,250	28,251	137,000	287	5,000	5,150	15,000	7,836	137,000	23,577	132,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,230	7,500	990	562	4,402	1,200	322	850	383	50	477	-	4,019	-
Transfers	-	-	-	-	-	-	-	-	-	-	(4,400)	-	-	-
	<u>2,234</u>	<u>29,000</u>	<u>26,966</u>	<u>98,812</u>	<u>32,652</u>	<u>138,200</u>	<u>609</u>	<u>5,850</u>	<u>5,533</u>	<u>15,050</u>	<u>3,913</u>	<u>137,000</u>	<u>27,597</u>	<u>132,100</u>
<b>Expenses</b>														
Wages	-	-	-	2,000	-	45,000	-	-	-	-	-	-	-	15,250
EE Benefits	-	-	-	-	-	150	-	-	-	-	-	-	-	-
Contractual	2,573	17,500	-	-	74,576	155,000	-	-	-	-	-	30,000	17,980	102,000
Supplies	-	-	-	-	461	18,000	-	-	-	-	-	-	478	7,000
Conf/Meet/Train	-	1,500	-	-	1,383	11,000	-	-	-	-	-	5,000	1,419	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	253	5,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	-	60,000	-	-	-	-	4,965	5,000	548	40,000
Other	-	15,000	15,091	53,900	475	90,000	-	33,500	147	40,000	1,813	109,500	2,455	41,500
	<u>2,573</u>	<u>37,000</u>	<u>15,091</u>	<u>55,900</u>	<u>76,895</u>	<u>379,150</u>	<u>-</u>	<u>33,500</u>	<u>147</u>	<u>40,000</u>	<u>6,778</u>	<u>149,500</u>	<u>23,133</u>	<u>221,250</u>
<b>Net Income</b>	<u>(338)</u>	<u>(8,000)</u>	<u>11,875</u>	<u>42,912</u>	<u>(44,243)</u>	<u>(240,950)</u>	<u>609</u>	<u>(27,650)</u>	<u>5,386</u>	<u>(24,950)</u>	<u>(2,865)</u>	<u>(12,500)</u>	<u>4,463</u>	<u>(89,150)</u>
<b>End Fund Bal</b>	<u>322,545</u>		<u>390,542</u>		<u>1,460,510</u>		<u>54,003</u>		<u>57,145</u>		<u>201,991</u>		<u>579,878</u>	
<b>Cash</b>	322,545		390,542		1,460,510		54,003		57,145		201,991		579,878	
<b>Interfund Debt</b>	-		-		-		-		-		-		-	
<b>Other Assets- Liabilities</b>	-		-		-		-		-		-		-	
	<u>322,545</u>		<u>390,542</u>		<u>1,460,510</u>		<u>54,003</u>		<u>57,145</u>		<u>201,991</u>		<u>579,878</u>	

**Lee County**  
**Revenues and Expenses Compared to Budget**  
**1/31/2024**

	<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
<b>Beg Fund Balance</b>	2,005,192		(1,314,767)		2,902,864		4,507,127		1,195,608		249,182	
<b>Revenues</b>												
Property Taxes	-	-	-	-	-	1,162,500	-	640,000	-	70,000	-	-
Sales Taxes	-	-	290,766	1,425,000	-	-	161,545	997,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	111,604	400,000	-	-	-	10,000	-	-	34,510	288,550	38,271	198,000
Services	-	-	-	-	190,937	646,000	-	59,910	(5,756)	12,500	-	-
Other	14,233	30,000	1,576	-	36,036	45,000	55,198	64,000	148,551	886,812	1,615	150
Transfers	-	(39,837)	-	(1,016,730)	-	39,837	-	-	-	280,000	-	-
	<u>125,837</u>	<u>390,163</u>	<u>292,342</u>	<u>408,270</u>	<u>226,973</u>	<u>1,903,337</u>	<u>216,744</u>	<u>1,760,910</u>	<u>177,305</u>	<u>1,554,862</u>	<u>39,886</u>	<u>198,150</u>
<b>Expenses</b>												
Wages	-	-	-	-	181,859	1,000,500	-	-	198,958	1,100,392	26,738	115,442
EE Benefits	-	-	-	-	45,881	277,000	-	-	44,591	246,900	6,537	24,200
Contractual	7,478	272,775	-	-	5,866	80,000	-	350,000	32,743	354,500	1,752	31,350
Supplies	-	-	-	-	3,224	20,500	-	150,000	2,150	3,000	3,686	11,500
Conf/Meet/Train	-	-	-	-	-	5,500	-	-	2,580	18,600	-	-
Rent/ Utilities	-	-	-	-	3,725	41,200	-	-	2,574	10,700	458	4,150
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	21,094	1,560,000	48,774	3,594,050	10,056	13,000	140	-
Other	-	20,000	-	-	-	-	-	-	-	-	945	500
	<u>7,478</u>	<u>292,775</u>	<u>-</u>	<u>-</u>	<u>261,649</u>	<u>2,984,700</u>	<u>48,774</u>	<u>4,094,050</u>	<u>293,652</u>	<u>1,747,092</u>	<u>40,255</u>	<u>187,142</u>
<b>Net Income</b>	<u>118,360</u>	<u>97,388</u>	<u>292,342</u>	<u>408,270</u>	<u>(34,676)</u>	<u>(1,081,363)</u>	<u>167,969</u>	<u>(2,333,140)</u>	<u>(116,347)</u>	<u>(192,230)</u>	<u>(369)</u>	<u>11,008</u>
<b>End Fund Bal</b>	<u>2,123,552</u>		<u>(1,022,425)</u>		<u>2,868,189</u>		<u>4,675,097</u>		<u>1,079,261</u>		<u>248,813</u>	
<b>Cash</b>	2,123,552		292,575		2,868,189		4,675,097		1,079,261		248,813	
<b>Interfund Debt</b>	-		(1,315,000)		-		-		-		-	
<b>Other Assets- Liabilities</b>	-		-		-		-		-		-	
	<u>2,123,552</u>		<u>(1,022,425)</u>		<u>2,868,189</u>		<u>4,675,097</u>		<u>1,079,261</u>		<u>248,813</u>	

**Lee County, Illinois**

<b>001-000-410010 - PROPERTY TAXES</b>					
	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					
	<u>3,540,639</u>	<u>3,876,699</u>	<u>6,082,925</u>	<u>6,422,121</u>	<u>3,830</u>
	5.97%	9.49%			
Budget			6,235,000	6,489,000	6,739,300

<b>001-000-420010 - COUNTY SALES TAX</b>						
		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	64,130
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	
		<u>381,205</u>	<u>521,731</u>	<u>690,719</u>	<u>713,897</u>	<u>124,123</u>

<b>001-000-420020 - COUNTYWIDE SALES TAX</b>						
		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	94,320
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	191,625
<b>001-000-420030 - LOCAL USE TAX</b>						
		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	42,600
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	84,589
All Sales Tax		1,679,853	2,008,210	2,223,445	2,301,759	400,337
% Change		5.91%	19.55%	10.72%	3.52%	
Budget						2,300,000
						17%

<b>001-000-430010 - STATE INCOME TAX</b>						
		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	198,714
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	312,977
<b>001-000-430020 - PERSONAL PROP REPLACEMENT TAX</b>						
		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	136,367
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	198,035
All Income Tax	1,892,081	2,509,832	3,573,715	3,381,783	511,012
% Change	-0.31%	32.65%	42.39%	-5.37%	
Budget				34.74%	3,100,000
Budget					16%

<b>050-000-420010 - PUBLIC SAFETY SALES TAX</b>					
	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	141,251
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	290,766
	-4.30%	22.10%	17.53%	4.93%	
Budget					1,425,000
					20%



**Lee County IL**  
**Revenues and Expenses Compared to Budget**  
**1/31/2024**

	<u>Grants</u>	
	Actual	Budget
<b>Beg Fund Balance</b>	3,738,935	
<b>Revenues</b>		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	14,300	525,700
Services	5,661	22,000
Grant Revenue	1,263,660	10,350,980
Other	9,638	13,860
Transfers	-	52,900
	<u>1,293,259</u>	<u>10,965,440</u>
<b>Expenses</b>		
Wages	65,549	342,617
EE Benefits	15,729	135,008
Contractual	685,766	5,337,751
Supplies	47,272	241,984
Conf/Meet/Train	407	24,850
Rent/ Utilities	6,059	46,758
Debt	-	-
Capital Exp	2,490	2,693,409
Other	398,978	3,720,989
	<u>1,222,250</u>	<u>12,543,366</u>
<b>Net Income</b>	<u>71,009</u>	(1,577,926)
<b>End Fund Bal</b>	<u><u>3,809,945</u></u>	
<b>Cash</b>	3,809,945	
<b>Interfund Debt</b>	-	
<b>Other Assets- Liabilities</b>	-	
	<u><u>3,809,945</u></u>	

Lee County, Illinois

**025-070-440010**

			11/30/2021		11/30/2022		11/30/2023		11/30/2024	
2/ton >1000= .51/ton			FY21		FY22		FY23		FY24	
Month Received	Period Earned	Month Earned	Tons	Revenues	Tons	Revenues	Tons	Revenues	Tons	Revenues
January	4th Qtr	Oct	20,038	39,591	16,139	32,278	14,638	33,877	20,034	44,008
January	4th Qtr	Nov	21,394	40,467	16,469	32,955	15,832	36,919	19,210	42,177
January	4th Qtr	Dec	20,218	39,767	16,661	33,455	12,770	34,911	11,606	25,419
April	1st Qtr	Jan	14,269	28,571	14,039	29,483	21,658	47,859		
April	1st Qtr	Feb	12,380	24,759	14,407	30,513	18,849	41,484		
April	1st Qtr	Mar	19,273	38,808	17,916	37,624	21,641	45,712		
July	2nd Qtr	April	24,111	41,258	15,386	35,539	23,007	45,695		
July	2nd Qtr	May	21,182	39,525	15,307	35,369	24,554	50,211		
July	2nd Qtr	June	33,381	68,759	17,011	35,724	24,281	48,933		
October	3rd Qtr	July	32,131	69,318	16,068	33,779	24,154	45,795		
October	3rd Qtr	Aug	34,977	76,571	20,237	42,581	22,951	45,833		
October	3rd Qtr	Sept	21,855	45,423	20,170	43,085	20,058	39,957		
			<u>275,209</u>	<u>552,817</u>	<u>199,810</u>	<u>422,386</u>	<u>244,392</u>	<u>517,185</u>	<u>50,850</u>	<u>111,604</u>

Budget

350,000  
32%