

Lee County
General Fund
Revenues and Expenses Compared to Budget
8/31/2024

	% of Year Remaining= 25%		% Remaining		Prior Year	Prior Year Change
	Actual	Budget				
Beg Fund Balance	3,692,743					
Revenues						
Property Taxes	4,256,021	6,739,300	37%	4,084,217	171,803	
Sales Taxes	1,832,802	2,435,000	25%	1,877,825	(45,023)	
Income Taxes	2,346,942	3,100,000	24%	2,727,056	(380,114)	
Fees/ Fines	1,377,685	1,926,950	29%	1,418,149	(40,464)	
Services	1,385,683	1,746,000	21%	1,125,015	260,667	
Other	206,183	193,200	-7%	180,693	25,491	
Transfers	1,016,730	994,530	-2%	612,000	404,730	
	12,422,045	17,134,980	28%	12,024,955	397,090	
Expenses						
County Board	435,069	636,976	32%	462,748	27,679	
County General	2,229,815	2,977,630	25%	1,454,920	(774,895)	
Maintenance	848,370	1,068,893	21%	814,665	(33,706)	
IT	363,409	592,200	39%	365,212	1,803	
County Clerk	667,609	895,457	25%	671,851	4,242	
Treasurer	259,269	376,214	31%	178,864	(80,405)	
Assessor	331,855	465,697	29%	315,152	(16,703)	
Planning/ Zoning	179,342	255,407	30%	189,280	9,938	
Coroner	105,059	139,450	25%	89,910	(15,149)	
ROE	66,065	92,600	29%	65,368	(697)	
Sheriff	5,168,373	6,253,154	17%	4,671,180	(497,193)	
Judicial Services	2,524,645	3,379,943	25%	2,413,836	(110,809)	
	13,178,878	17,133,621	23%	11,692,986	(1,485,893)	
Net Income	(756,833)	1,359		331,969		
End Fund Bal	2,935,910					
Cash	2,949,228					
Interfund Debt	-					
Other Assets- Liabilities	(13,317)					
	2,935,910					

**LEE COUNTY
CASH BALANCES**

		8/31/2024	7/31/2024	8/31/2023
GENERAL FUND		2,949,228	1,365,147	4,023,285
CAPITAL FUND		8,757,879	9,309,034	7,228,785
SOLID WASTE		2,401,928	2,369,162	2,298,335
PUBLIC SAFETY		264,176	102,328	199,764
HIGHWAY		2,828,948	2,663,358	2,501,936
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,553,742	4,466,089	4,956,940
HEALTH DEPT		841,337	865,846	960,478
ANIMAL CONTROL		276,847	269,857	234,344
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	-
TREASURER FUNDS	Indemnity, Automation	318,654	321,735	310,652
COUNTY CLERK FUNDS	Recording, Vital	433,846	428,728	326,258
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	747,841	736,633	650,308
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	51,140	51,188	52,632
CORONER FUND		71,883	70,800	48,137
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	245,530	240,339	191,122
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	616,010	611,430	580,166
JUDGES FUNDS	Library, Marriage	799	(1,141)	2,771
VETERANS FUND		198,193	185,392	193,501
GIS		180,118	149,934	213,912
GRANTS		551,504	428,985	4,413,871
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	18,796,196	41,990,855	26,626,405
		45,085,799	66,625,699	56,013,602

**Lee County
Capital Fund
8/31/2024**

			Actual	Committed	Budget	Remaining Budget
Beg Fund Balance			10,805,830			
Revenues			644,746			
Transfers			-			
			644,746			
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	4,991		50,000	45,009
022-000-580301	Facilities	Elevator	71,993		310,000	238,007
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	41,160		100,000	58,840
022-000-580301	Facilities	Discretionary Fund	29,603		100,000	70,397
022-000-580301	Facilities	Flooring Replacement	22,698		35,000	12,302
022-000-580301	Facilities	Plaster Repair	11,980		50,000	38,020
022-000-580301	Facilities	HVAC	760,202		2,000,000	1,239,798
022-000-580301	Highway	Site/Site work	15,000		500,000	485,000
022-000-580401	IT	24 Comp (Windows 11) 3-Yr Phase-in	4,505		20,000	15,495
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 Storarge			20,000	20,000
022-000-580401	Sheriff	21 Mobile squad Computers (over 2 yrs)	14,292		33,000	18,708
022-000-580401	Sheriff	Motorola Body Camera System	77,503		280,000	202,497
022-000-580401	Sheriff	Tasers (4)	11,526		11,533	7
022-000-580501	Sheriff	*Squads/Related Equip (FY 24 = 4)	307,245		192,000	(115,245)
TOTAL EXPENSES			1,377,697	-	4,657,533	3,279,836
			10,072,878			
Cash			8,757,879			
Interfund Debt			1,315,000			
Other Assets- Liabilities			-			
			10,072,879			

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	1,353,479
2nd Dist	675,616	1,238,505	1,511,074	1,186,333	2,898,711
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	4,256,020
	5.97%	9.49%	56.91%	5.58%	
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	64,130
Feb	December	34,485	26,731	59,172	58,363	62,983
Mar	January	36,179	30,221	68,289	57,010	60,847
Apr	February	21,155	34,036	44,914	43,879	50,627
May	March	18,748	33,921	36,094	44,337	49,519
Jun	April	19,716	48,497	57,404	62,362	64,435
Jul	May	29,148	53,624	61,556	54,393	61,363
Aug	June	30,203	52,958	64,741	63,873	66,274
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	540,172
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	94,320
Feb	December	65,149	61,878	82,586	86,492	91,606
Mar	January	76,920	75,513	95,975	90,977	99,057
Apr	February	52,441	63,920	68,218	75,763	79,800
May	March	52,719	60,962	66,416	70,730	83,422
Jun	April	50,927	91,054	86,569	90,079	95,157
Jul	May	53,565	87,900	87,305	93,909	91,600
Aug	June	66,938	90,766	98,271	105,071	107,265
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	839,532
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	42,600
Feb	December	40,020	56,040	44,708	47,205	44,506
Mar	January	54,912	79,079	56,669	57,100	51,659
Apr	February	38,024	38,771	37,582	39,975	30,916
May	March	33,044	34,571	36,284	36,833	34,757
Jun	April	42,034	44,197	42,555	45,560	42,224
Jul	May	44,499	40,155	34,080	38,121	37,547
Aug	June	49,488	36,960	38,855	37,703	36,233
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	362,431
All Sales Tax		1,679,853	2,008,210	2,223,445	2,301,759	1,742,135
% Change		5.91%	19.55%	10.72%	3.52%	
Budget						2,300,000
						76%

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	198,714
Feb	December	125,332	149,009	211,671	183,343	188,027
Mar	January	93,197	102,696	91,747	108,587	122,211
Apr	February	136,883	163,749	196,005	174,766	192,948
May	March	134,021	223,682	395,476	299,704	333,417
Jun	April	83,014	196,258	116,173	140,533	142,897
Jul	May	131,822	176,061	196,121	187,233	207,887
Aug	June	180,230	98,861	101,013	123,056	138,901
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	1,639,265
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	136,367
Mar		15,033	28,725	209,434	115,039	80,416
April		103,800	134,220	247,594	182,764	71,725
May		66,362	172,973	331,492	296,531	173,405
July		68,948	126,044	238,666	239,732	155,155
Aug		50,950	16,028	27,248	38,651	28,940
Oct		64,590	210,005	321,468	198,704	
	Health Dept	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
		448,980	767,217	1,562,396	1,391,920	690,675
All Income Tax		1,892,081	2,509,832	3,573,715	3,381,783	2,329,940
% Change		-0.31%	32.65%	42.39%	-5.37%	
Budget					34.74%	3,100,000
Budget						75%

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	141,251
February	December	93,957	89,158	127,143	135,292	143,356
March	January	104,738	107,802	145,383	143,544	152,532
April	February	76,979	93,819	103,666	114,705	120,483
May	March	72,914	83,335	99,570	105,652	121,000
June	April	78,917	124,532	127,656	132,134	141,300
July	May	80,495	120,068	128,246	136,358	138,908
August	June	95,705	131,257	151,719	155,550	161,057
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	1,269,402
		-4.30%	22.10%	17.53%	4.93%	
Budget						1,425,000
						89%

Lee County
Revenues and Expenses Compared to Budget
8/31/2024

	<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
Beg Fund Balance	322,883		378,667		687,473		53,395		51,759		204,856		575,415	
Revenues														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	2,250	21,500	91,756	98,250	139,993	137,000	1,923	5,000	19,401	15,000	60,826	137,000	118,656	132,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9,972	7,500	5,162	562	21,327	1,200	1,414	850	1,974	50	2,283	-	17,517	-
Transfers	-	-	-	-	-	-	-	-	-	-	(4,400)	-	-	-
	<u>12,222</u>	<u>29,000</u>	<u>96,918</u>	<u>98,812</u>	<u>161,320</u>	<u>138,200</u>	<u>3,337</u>	<u>5,850</u>	<u>21,375</u>	<u>15,050</u>	<u>58,709</u>	<u>137,000</u>	<u>136,174</u>	<u>132,100</u>
Expenses														
Wages	-	-	-	2,000	-	45,000	-	-	-	-	-	-	-	15,250
EE Benefits	-	-	-	-	-	150	-	-	-	-	-	-	-	-
Contractual	13,837	17,500	-	-	86,057	155,000	-	-	-	-	-	30,000	41,253	102,000
Supplies	-	-	-	-	2,705	18,000	-	-	-	-	-	-	3,575	7,000
Conf/Meet/Train	-	1,500	-	-	7,661	11,000	-	-	-	-	-	5,000	4,714	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	1,138	5,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	3,159	60,000	-	-	-	-	16,270	5,000	2,592	40,000
Other	2,614	15,000	41,739	53,900	1,369	90,000	5,591	33,500	1,252	40,000	21,479	109,500	41,507	41,500
	<u>16,451</u>	<u>37,000</u>	<u>41,739</u>	<u>55,900</u>	<u>100,952</u>	<u>379,150</u>	<u>5,591</u>	<u>33,500</u>	<u>1,252</u>	<u>40,000</u>	<u>37,749</u>	<u>149,500</u>	<u>94,780</u>	<u>221,250</u>
Net Income	<u>(4,229)</u>	<u>(8,000)</u>	<u>55,179</u>	<u>42,912</u>	<u>60,368</u>	<u>(240,950)</u>	<u>(2,254)</u>	<u>(27,650)</u>	<u>20,123</u>	<u>(24,950)</u>	<u>20,960</u>	<u>(12,500)</u>	<u>41,394</u>	<u>(89,150)</u>
End Fund Bal	<u>318,654</u>		<u>433,846</u>		<u>747,841</u>		<u>51,140</u>		<u>71,883</u>		<u>225,816</u>		<u>616,809</u>	
Cash	318,654		433,846		747,841		51,140		71,883		225,816		616,809	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>318,654</u>		<u>433,846</u>		<u>747,841</u>		<u>51,140</u>		<u>71,883</u>		<u>225,816</u>		<u>616,809</u>	

Lee County
Revenues and Expenses Compared to Budget
8/31/2024

	<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
Beg Fund Balance	2,005,192		(1,314,767)		2,902,864		4,507,127		1,195,608		249,182	
Revenues												
Property Taxes	-	-	-	-	720,239	1,162,500	396,395	640,000	43,527	70,000	-	-
Sales Taxes	-	-	1,269,404	1,425,000	-	-	688,492	997,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	362,822	400,000	-	-	-	10,000	-	-	226,597	288,550	170,016	198,000
Services	-	-	-	-	443,475	646,000	-	59,910	(17,459)	12,500	-	-
Other	70,754	30,000	11,270	-	756,063	45,000	177,945	64,000	666,300	886,812	7,679	150
Transfers	39,837	(39,837)	(1,016,730)	(1,016,730)	(39,837)	39,837	-	-	-	280,000	-	-
	<u>473,413</u>	<u>390,163</u>	<u>263,943</u>	<u>408,270</u>	<u>1,879,939</u>	<u>1,903,337</u>	<u>1,262,832</u>	<u>1,760,910</u>	<u>918,965</u>	<u>1,554,862</u>	<u>177,696</u>	<u>198,150</u>
Expenses												
Wages	-	-	-	-	713,292	1,000,500	-	-	788,637	1,100,392	95,974	115,442
EE Benefits	-	-	-	-	206,563	277,000	-	-	200,907	246,900	26,353	24,200
Contractual	76,677	272,775	-	-	54,731	80,000	-	350,000	231,758	354,500	7,098	31,350
Supplies	-	-	-	-	7,827	20,500	22,115	150,000	5,482	3,000	12,059	11,500
Conf/Meet/Train	-	-	-	-	529	5,500	-	-	17,223	18,600	-	-
Rent/ Utilities	-	-	-	-	16,356	41,200	-	-	10,080	10,700	1,305	4,150
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	954,558	1,560,000	1,194,103	3,594,050	19,148	13,000	1,862	-
Other	-	20,000	-	-	-	-	-	-	-	-	5,379	500
	<u>76,677</u>	<u>292,775</u>	<u>-</u>	<u>-</u>	<u>1,953,856</u>	<u>2,984,700</u>	<u>1,216,217</u>	<u>4,094,050</u>	<u>1,273,236</u>	<u>1,747,092</u>	<u>150,031</u>	<u>187,142</u>
Net Income	<u>396,736</u>	<u>97,388</u>	<u>263,943</u>	<u>408,270</u>	<u>(73,916)</u>	<u>(1,081,363)</u>	<u>46,614</u>	<u>(2,333,140)</u>	<u>(354,271)</u>	<u>(192,230)</u>	<u>27,665</u>	<u>11,008</u>
End Fund Bal	<u>2,401,928</u>		<u>(1,050,824)</u>		<u>2,828,948</u>		<u>4,553,742</u>		<u>841,337</u>		<u>276,847</u>	
Cash	2,401,928		264,176		2,828,948		4,553,742		841,337		276,847	
Interfund Debt	-		(1,315,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u>2,401,928</u>		<u>(1,050,824)</u>		<u>2,828,948</u>		<u>4,553,742</u>		<u>841,337</u>		<u>276,847</u>	

Lee County IL
Revenues and Expenses Compared to Budget
8/31/2024

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	3,738,935	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	48,064	525,700
Services	19,833	22,000
Grant Revenue	5,547,459	10,350,980
Other	76,734	13,860
Transfers	-	52,900
	<u>5,692,090</u>	<u>10,965,440</u>
Expenses		
Wages	265,324	342,617
EE Benefits	63,606	135,008
Contractual	3,405,862	5,337,751
Supplies	206,811	241,984
Conf/Meet/Train	23,044	24,850
Rent/ Utilities	23,399	46,758
Debt	-	-
Capital Exp	1,092,945	2,693,409
Other	3,052,531	3,720,989
	<u>8,133,521</u>	<u>12,543,366</u>
Net Income	(2,441,432)	(1,577,926)
LOTS Separation	<u>(746,000)</u>	
End Fund Bal	<u><u>551,504</u></u>	
Cash	551,504	
Interfund Debt	-	
Other Assets- Liabilities	-	
	<u><u>551,504</u></u>	

Lee County, Illinois

025-070-440010

2/ton >1000= .51/ton			11/30/2021		11/30/2022		11/30/2023		11/30/2024	
			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	17,983	40,947
April	1st Qtr	Feb	12,380	24,759	14,407	30,513	18,849	41,484	18,898	42,985
April	1st Qtr	Mar	19,273	38,808	17,916	37,624	21,641	45,712	19,027	43,295
July	2nd Qtr	April	24,111	41,258	15,386	35,539	20,640	45,695	20,334	46,393
July	2nd Qtr	May	21,182	39,525	15,307	35,369	22,625	50,211	18,733	42,582
July	2nd Qtr	June	33,381	68,759	17,011	35,724	22,099	48,933	15,393	35,017
October	3rd Qtr	July	32,131	69,318	16,068	33,779	20,692	45,795		
October	3rd Qtr	Aug	34,977	76,571	20,237	42,581	20,822	45,833		
October	3rd Qtr	Sept	21,855	45,423	20,170	43,085	18,925	39,957		
			275,209	552,817	199,810	422,386	231,192	517,185	161,219	362,822

Budget

350,000
104%