

**LEE COUNTY
CASH BALANCES**

		2/28/2025	1/31/2025	2/28/2024
GENERAL FUND		1,209,552	2,179,476	2,056,950
CAPITAL FUND		8,378,006	8,514,364	9,532,702
SOLID WASTE		2,118,796	2,134,740	2,123,552
PUBLIC SAFETY		452,903	304,671	292,575
HIGHWAY		3,054,135	3,119,456	2,868,189
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,249,349	4,177,079	4,675,097
HEALTH DEPT		842,557	886,365	1,079,261
ANIMAL CONTROL		301,392	300,106	248,813
TREASURER FUNDS	Indemnity, Automation	339,815	338,794	322,545
COUNTY CLERK FUNDS	Recording, Vital	522,786	517,344	390,542
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	833,274	817,960	643,230
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	52,216	51,829	54,003
CORONER FUND		82,971	80,762	57,145
SHERIFF FUNDS	DUI,Inmate med, commissary,drug, Tow	179,124	177,567	220,457
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	600,471	603,657	585,746
JUDGES FUNDS	Library, Marriage	(3,993)	(3,677)	(5,868)
VETERANS FUND		200,487	202,892	193,835
GIS		168,572	180,034	213,920
GRANTS		490,929	509,074	3,809,945
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	5,458,768	5,241,105	4,561,088
		29,532,109	30,333,598	33,923,726

**Lee County
General Fund
Revenues and Expenses Compared to Budget
2/28/2025**

	% of Year Remaining= 75%			
	Actual	Budget	% Remaining	Prior Year Change
Beg Fund Balance	3,891,301			
Revenues				
Property Taxes	-	7,573,086	100%	3,830 (3,830)
Sales Taxes	614,796	2,525,000	76%	413,810 200,986
Income Taxes	658,056	2,975,000	78%	511,013 147,043
Fees/ Fines	361,944	1,848,439	80%	356,742 5,202
Services	628,712	1,845,084	66%	265,497 363,215
Other	69,962	241,000	71%	52,536 17,426
Transfers	-	1,052,004	100%	- -
	<u>2,333,470</u>	<u>18,059,613</u>	<u>87%</u>	<u>1,603,429</u> 730,042
Expenses				
County Board	143,515	765,241	81%	91,172 (52,344)
County General	1,032,709	2,630,730	61%	639,018 (393,692)
Maintenance	342,290	1,371,210	75%	223,692 (118,599)
IT	105,786	615,721	83%	63,557 (42,228)
County Clerk	211,436	884,477	76%	134,642 (76,793)
Treasurer	93,334	372,499	75%	64,272 (29,062)
Assessor	126,901	517,389	75%	73,667 (53,233)
Planning/ Zoning	47,351	262,632	82%	43,134 (4,218)
Coroner	37,614	112,775	67%	24,355 (13,259)
ROE	32,010	95,795	67%	16,202 (15,807)
Sheriff	1,744,177	6,938,199	75%	1,433,926 (310,250)
Judicial Services	856,304	3,490,267	75%	592,346 (263,958)
	<u>4,773,426</u>	<u>18,056,935</u>	<u>74%</u>	<u>3,399,982</u> (1,373,444)
Net Income	<u>(2,439,956)</u>	<u>2,678</u>		<u>(1,796,554)</u>
End Fund Bal	<u>1,451,345</u>			
Cash	1,209,552			
Interfund Debt	-			
Other Assets- Liabilities	<u>241,793</u>			
	<u>1,451,345</u>			

**Lee County
Capital Fund
2/28/2025**

				Actual	Committed	Budget	Remaining Budget
Beg Fund Balance				9,341,978			
Revenues							
Miscellaneous				-			
Interest				90,956			
Transfers Out				-			
				<u>90,956</u>			
Location	Class	Dept	Item				
Multiple	Vehicles	Maint.	Maintenance Truck	61,133		75,000	13,867
Multiple	Building Impr	Maint.	LED Lighting	19,936		95,000	75,065
Multiple	Building Impr	Maint.	Misc Concrete projects	-		100,000	100,000
Multiple	Misc	Maint.	Discretionary Fund	15,549		150,000	134,451
Multiple	Building Impr	Maint.	Blacktop Repair	-		190,000	190,000
OLEC	Building Impr	Maint.	HVAC	-		250,000	250,000
OLEC	Building Impr	Maint.	Elevator	-		310,000	310,000
OLEC	Building Impr	Maint.	Demo/Const	76,254		400,000	323,746
CTS	Building Impr	Maint.	Flooring Replacement	-		125,000	125,000
CTS	Building Impr	Maint.	HVAC - CTS	8,025		200,000	191,975
LEC	Building Impr	Maint.	HVAC Control Replacement	-		150,000	150,000
OCH	Building Impr	Maint.	Window Seals/Repair	-		30,000	30,000
OCH	Equipment	Maint.	ProCom System	-		75,000	75,000
OCH	Building Impr	Maint.	Exterior Door Replacement	11,204		75,000	63,796
OCH	Building Impr	Maint.	Plaster Repair	-		100,000	100,000
NHF	Building Impr	Highway	Site/Site work	-		485,000	485,000
LEC	Equipment	Sheriff	Motorola Body Cameras (Carry Over from FY23)	4,788		202,497	197,709
LCS	Equipment	Circuit Clerk	Case management software	-		1,000,000	1,000,000
LCS	Building Impr	Judges	Carpet 4th floor	-		75,000	75,000
LEC	Equipment	Sheriff	11 - Motorola APX NEXT Portable Radios	93,619		123,000	29,381
LEC	Equipment	Sheriff	6 - Flock Safety License Plate Reader (LPR) Cameras	-		24,900	24,900
LEC	Vehicles	Sheriff	3 - Squads	139,513		170,250	30,737
LEC	Equipment	Sheriff	7 - Black Rain Ordnance Patrol Rifles, .300 Blackout	-		10,000	10,000
LCS	Equipment	IT	States Attorney Video Storage System - Synology	6,533		200,000	193,467
AC	Vehicles	AC	Animal Control Van	41,702		60,000	18,298
Various	Equipment	IT	Computer Replacements	1,167		20,000	18,833
Various	Equipment	IT	Battery Backups (UPSes) for workstations	-		3,000	3,000
TOTAL EXPENSES				<u>479,422</u>	-	<u>4,698,647</u>	<u>4,219,225</u>
				<u>8,953,512</u>			
Cash				8,378,006			
Interfund Debt				615,000			
Other Assets- Liabilities				<u>(39,494)</u>			
				<u>8,953,512</u>			

Lee County
Revenues and Expenses Compared to Budget
2/28/2025

	<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	2,097,614		(168,647)		3,237,281		4,227,161		1,177,009		303,214	
Revenues												
Property Taxes	-	-	-	-	-	1,100,625	-	659,200	-	70,000	-	-
Sales Taxes	-	-	436,779	1,750,000	-	-	227,630	1,297,200	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	116,067	450,000	-	-	-	10,000	-	-	89,791	328,630	71,000	265,500
Services	-	-	-	-	135,500	730,600	-	612,800	4,852	12,500	-	-
Other	22,274	75,000	3,094	5,000	32,370	105,000	43,564	175,000	208,481	848,998	2,755	3,000
Transfers	-	(241,032)	-	(1,666,730)	-	41,032	-	-	-	280,000	-	(60,000)
	<u>138,342</u>	<u>283,968</u>	<u>439,872</u>	<u>88,270</u>	<u>167,870</u>	<u>1,987,257</u>	<u>271,195</u>	<u>2,744,200</u>	<u>303,124</u>	<u>1,557,128</u>	<u>73,756</u>	<u>208,500</u>
Expenses												
Wages	-	-	-	-	221,917	1,053,600	-	-	248,820	1,089,921	33,461	149,620
EE Benefits	-	-	-	-	70,672	290,000	-	-	68,713	282,994	9,237	38,403
Contractual	22,446	278,600	-	-	9,670	85,000	-	350,000	76,393	325,500	2,052	6,600
Supplies	-	-	-	-	2,865	20,500	-	150,000	2,446	5,000	3,842	15,200
Conf/Meet/Train	-	-	-	-	160	5,500	-	-	4,114	20,000	-	-
Rent/ Utilities	-	-	-	-	7,317	41,200	-	-	3,205	10,700	253	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	22,923	1,185,000	308,375	3,221,500	4,173	14,000	694	2,000
Other	-	20,000	-	-	-	-	-	-	-	-	1,910	16,500
	<u>22,446</u>	<u>298,600</u>	<u>-</u>	<u>-</u>	<u>335,524</u>	<u>2,680,800</u>	<u>308,375</u>	<u>3,721,500</u>	<u>407,865</u>	<u>1,748,115</u>	<u>51,449</u>	<u>228,323</u>
Net Income	<u>115,896</u>	<u>(14,632)</u>	<u>439,872</u>	<u>88,270</u>	<u>(167,654)</u>	<u>(693,543)</u>	<u>(37,180)</u>	<u>(977,300)</u>	<u>(104,740)</u>	<u>(190,987)</u>	<u>22,306</u>	<u>(19,823)</u>
End Fund Bal	<u><u>2,213,510</u></u>		<u><u>271,225</u></u>		<u><u>3,069,626</u></u>		<u><u>4,189,981</u></u>		<u><u>1,072,269</u></u>		<u><u>325,520</u></u>	
Cash	2,118,796		452,903		3,054,135		4,249,349		842,557		301,392	
Interfund Debt	-		(615,000)		-		-		-		-	
Other Assets- Liabilities	<u>94,714</u>		<u>433,323</u>		<u>15,492</u>		<u>(59,367)</u>		<u>229,712</u>		<u>24,128</u>	
	<u><u>2,213,510</u></u>		<u><u>271,225</u></u>		<u><u>3,069,626</u></u>		<u><u>4,189,981</u></u>		<u><u>1,072,269</u></u>		<u><u>325,520</u></u>	

Lee County
Revenues and Expenses Compared to Budget
2/28/2025

	<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	336,190		517,045		799,426		51,153		78,732		146,313		603,076	
Revenues														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	2	28,000	47,647	140,670	43,048	173,000	570	3,000	5,950	20,000	9,150	187,000	31,328	161,500
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3,623	6,500	2,279	4,822	8,731	4,700	493	350	863	1,500	806	-	2,624	-
Transfers	-	-	-	-	-	-	-	-	-	-	(5,850)	-	-	-
	<u>3,625</u>	<u>34,500</u>	<u>49,926</u>	<u>145,492</u>	<u>51,780</u>	<u>177,700</u>	<u>1,063</u>	<u>3,350</u>	<u>6,813</u>	<u>21,500</u>	<u>4,106</u>	<u>187,000</u>	<u>33,952</u>	<u>161,500</u>
Expenses														
Wages	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-
EE Benefits	-	-	-	-	-	3,393	-	-	-	-	-	-	-	-
Contractual	-	20,000	-	-	13,099	275,000	-	-	-	-	-	30,000	29,027	42,000
Supplies	-	-	-	-	924	13,000	-	-	-	-	-	-	1,106	7,000
Conf/Meet/Train	-	1,500	-	-	1,178	15,000	-	-	-	-	-	5,000	3,305	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	380	3,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	369	60,000	-	-	-	-	2,350	5,000	669	15,000
Other	-	15,000	21,902	93,728	95	90,000	-	8,000	473	40,000	7,242	157,000	19,684	66,000
	<u>-</u>	<u>39,500</u>	<u>21,902</u>	<u>93,728</u>	<u>15,665</u>	<u>581,393</u>	<u>-</u>	<u>8,000</u>	<u>473</u>	<u>40,000</u>	<u>9,592</u>	<u>197,000</u>	<u>54,171</u>	<u>143,500</u>
Net Income	<u>3,625</u>	<u>(5,000)</u>	<u>28,024</u>	<u>51,764</u>	<u>36,115</u>	<u>(403,693)</u>	<u>1,063</u>	<u>(4,650)</u>	<u>6,340</u>	<u>(18,500)</u>	<u>(5,486)</u>	<u>(10,000)</u>	<u>(20,219)</u>	<u>18,000</u>
End Fund Bal	<u><u>339,815</u></u>		<u><u>545,069</u></u>		<u><u>835,540</u></u>		<u><u>52,216</u></u>		<u><u>85,071</u></u>		<u><u>140,827</u></u>		<u><u>582,856</u></u>	
Cash	339,815		522,786		833,274		52,216		82,971		142,166		596,478	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		22,283		2,267		-		2,100		(1,339)		(13,621)	
	<u><u>339,815</u></u>		<u><u>545,069</u></u>		<u><u>835,540</u></u>		<u><u>52,216</u></u>		<u><u>85,071</u></u>		<u><u>140,827</u></u>		<u><u>582,856</u></u>	

Lee County IL
Revenues and Expenses Compared to Budget
2/28/2025

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	348,312	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	-	-
Services	-	-
Grant Revenue	63,006	133,000
Other	1,068	-
Transfers	-	84,726
	<u>64,074</u>	<u>217,726</u>
Expenses		
Wages	32,734	127,563
EE Benefits	6,346	33,338
Contractual	15,314	11,075
Supplies	14,331	13,350
Conf/Meet/Train	1,158	2,700
Rent/ Utilities	919	3,500
Debt	-	-
Capital Exp	160	7,500
Other	63,274	413,000
	<u>134,236</u>	<u>612,026</u>
Net Income	(70,163)	(394,300)
End Fund Bal	<u><u>278,150</u></u>	
Cash	490,929	
Interfund Debt	-	
Other Assets- Liabilities	<u>(212,780)</u>	
	<u><u>278,150</u></u>	

Lee County, Illinois

001-000-410010 - PROPERTY TAXES					
	FY21	FY22	FY23	FY24	FY25
TIF Refund		2,548	3,645	3,830	
1st Dist	1,011,773	1,585,244	2,894,239	1,353,479	
2nd Dist	1,238,505	1,511,074	1,186,333	2,898,711	
3rd Dist	304,637	764,013	1,557,890	985,634	
4th Dist	1,036,620	1,466,228	616,582	1,463,286	
Final Dist	285,164	753,819	163,432	154,211	
Interest Dist					
	3,876,699	6,082,925	6,422,121	6,859,151	-
	9.49%	56.91%	5.58%	6.81%	
Budget		6,235,000	6,489,000	6,739,300	7,573,086

001-000-420010 - COUNTY SALES TAX						
		FY21	FY22	FY23	FY24	FY25
Dec	September	36,057	54,954	61,871	59,993	57,488
Jan	October	39,217	49,392	66,178	64,130	70,868
Feb	November	26,731	59,172	58,363	62,983	78,150
Mar	December	30,221	68,289	57,010	60,847	
Apr	January	34,036	44,914	43,879	50,627	
May	February	33,921	36,094	44,337	49,519	
Jun	March	48,497	57,404	62,362	64,435	
Jul	April	53,624	61,556	54,393	61,363	
Aug	May	52,958	64,741	63,873	66,274	
Sep	June	54,979	72,936	69,538	72,126	
Oct	July	54,949	64,757	65,900	67,395	
Nov	August	56,541	56,511	66,193	72,509	
		521,731	690,719	713,897	752,202	
						206,506
001-000-420020 - COUNTYWIDE SALES TAX						
		FY21	FY22	FY23	FY24	FY25
Dec	September	68,489	80,363	89,490	97,305	93,302
Jan	October	71,303	82,639	88,807	94,320	96,356
Feb	November	61,878	82,586	86,492	91,606	95,171
Mar	December	75,513	95,975	90,977	99,057	
Apr	January	63,920	68,218	75,763	79,800	
May	February	60,962	66,416	70,730	83,422	
Jun	March	91,054	86,569	90,079	95,157	
Jul	April	87,900	87,305	93,909	91,600	
Aug	May	90,766	98,271	105,071	107,265	
Sep	June	90,011	109,774	104,804	102,336	
Oct	July	85,011	94,613	95,211	99,505	
Nov	August	84,353	88,605	98,635	98,625	
		931,160	1,041,334	1,089,968	1,139,998	284,829
001-000-420030 - LOCAL USE TAX						
		FY21	FY22	FY23	FY24	FY25
Dec	September	50,190	40,816	44,677	41,989	40,446
Jan	October	52,589	38,056	44,701	42,600	23,082
Feb	November	56,040	44,708	47,205	44,506	40,156
Mar	December	79,079	56,669	57,100	51,659	
Apr	January	38,771	37,582	39,975	30,916	
May	February	34,571	36,284	36,833	34,757	
Jun	March	44,197	42,555	45,560	42,224	
Jul	April	40,155	34,080	38,121	37,547	
Aug	May	36,960	38,855	37,703	36,233	
Sep	June	42,125	43,832	28,303	34,957	
Oct	July	39,231	38,222	39,885	35,922	
Nov	August	41,411	39,733	37,831	34,893	
		555,318	491,392	497,894	468,203	103,684
All Sales Tax		2,008,210	2,223,445	2,301,759	2,360,403	595,020
% Change		19.55%	10.72%	3.52%		
Budget					2,300,000	2,410,000
					103%	25%

001-000-430010 - STATE INCOME TAX		FY21	FY22	FY23	FY24	FY25
Dec	November	88,466	95,345	114,186	114,263	109,115
Jan	December	140,944	169,756	185,427	198,714	227,676
Feb	January	149,009	211,671	183,343	188,027	185,992
Mar	February	102,696	91,747	108,587	122,211	
Apr	March	163,749	196,005	174,766	192,948	
May	April	223,682	395,476	299,704	333,417	
Jun	May	196,258	116,173	140,533	142,897	
Jul	June	176,061	196,121	187,233	207,887	
Aug	July	98,861	101,013	123,056	138,901	
Sep	August	104,403	109,774	111,694	109,044	
Oct	September	189,725	200,974	215,903	232,850	
Nov	October	108,761	127,264	145,431	139,780	
		1,742,615	2,011,319	1,989,863	2,120,939	522,783
001-000-430020 - PERSONAL PROP REPLACEMENT TAX		FY21	FY22	FY23	FY24	FY25
Dec	Oct & Nov	16,717	43,576	105,274	61,668	37,018
Jan	December	79,505	159,918	232,225	136,367	98,255
Mar	Jan & Feb	28,725	209,434	115,039	80,416	
April	March	134,220	247,594	182,764	71,725	
May	April	172,973	331,492	296,531	173,405	
July	May & June	126,044	238,666	239,732	155,155	
Aug	July	16,028	27,248	38,651	28,940	
Oct	Aug & Sept	210,005	321,468	198,704	118,323	
	Health Dept	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
		767,217	1,562,396	1,391,920	808,998	118,273
All Income Tax		2,509,832	3,573,715	3,381,783	2,929,937	641,056
% Change		32.65%	42.39%	-5.37%		
Budget					3,100,000	2,975,000
Budget					95%	22%

050-000-420010 - PUBLIC SAFETY SALES TAX					
	FY21	FY22	FY23	FY24	FY25
December September	98,060	123,790	137,557	149,515	144,952
January October	94,056	125,474	139,540	141,251	144,955
February November	89,158	127,143	135,292	143,356	146,871
March December	107,802	145,383	143,544	152,532	
April January	93,819	103,666	114,705	120,483	
May February	83,335	99,570	105,652	121,000	
June March	124,532	127,656	132,134	141,300	
July April	120,068	128,246	136,358	138,908	
August May	131,257	151,719	155,550	161,057	
September June	133,384	154,092	154,689	153,699	
October July	129,512	143,842	141,901	145,924	
November August	127,263	135,189	146,082	146,212	
	1,332,246	1,565,769	1,643,004	1,715,237	436,778
	22.10%	17.53%	4.93%		
Budget				1,425,000	1,750,000
				120%	25%

Lee County, Illinois

025-070-440010

2/ton	>1000= .51/ton		11/30/2022		11/30/2023		11/30/2024		11/30/2025	
			FY22		FY23		FY24		FY24	
Month Received	Period Earned	Month Earned	Tons	Revenues	Tons	Revenues	Tons	Revenues	Tons	Revenues
January	4th Qtr	Oct	16,139	32,278	14,638	33,877	20,034	44,008	21,925	50,363
January	4th Qtr	Nov	16,469	32,955	15,832	36,919	19,210	42,177	19,440	44,351
January	4th Qtr	Dec	16,661	33,455	12,770	34,911	11,606	25,419	9,407	21,354
April	1st Qtr	Jan	14,039	29,483	21,658	47,859	21,715	40,947		
April	1st Qtr	Feb	14,407	30,513	18,849	41,484	23,871	42,985		
April	1st Qtr	Mar	17,916	37,624	21,641	45,712	26,446	43,295		
July	2nd Qtr	April	15,386	35,539	23,007	45,695	26,982	46,393		
July	2nd Qtr	May	15,307	35,369	24,554	50,211	25,504	42,582		
July	2nd Qtr	June	17,011	35,724	24,281	48,933	20,957	35,017		
October	3rd Qtr	July	16,068	33,779	24,154	45,795	17,966	40,783		
October	3rd Qtr	Aug	20,237	42,581	22,951	45,833	20,699	47,524		
October	3rd Qtr	Sept	20,170	43,085	20,058	39,957	18,510	42,075		
			199,810	422,386	244,392	517,185	253,499	493,204	50,772	116,068

Budget

450,000
26%