

**Lee County
General Fund
Revenues and Expenses Compared to Budget
11/30/2024**

	% of Year Remaining=		0%		
	Actual	Budget	% Remaining	Prior Year	Prior Year Change
Beg Fund Balance	3,692,743				
Revenues					
Property Taxes	6,859,153	6,739,300	-2%	6,422,123	437,031
Sales Taxes	2,478,325	2,435,000	-2%	2,556,147	(77,822)
Income Taxes	2,929,939	3,100,000	5%	3,381,789	(451,850)
Fees/ Fines	1,898,400	1,926,950	1%	1,932,866	(34,466)
Services	1,756,995	1,746,000	-1%	1,619,192	137,803
Other	405,670	193,200	-110%	474,316	(68,646)
Transfers	968,830	994,530	3%	(777,000)	1,745,830
	17,297,313	17,134,980	-1%	15,609,433	1,687,881
Expenses					
County Board	540,173	636,976	15%	670,334	130,161
County General	2,536,610	2,977,630	15%	2,109,644	(426,965)
Maintenance	1,166,027	1,068,893	-9%	1,073,214	(92,814)
IT	525,474	592,200	11%	506,673	(18,800)
County Clerk	932,453	895,457	-4%	851,166	(81,287)
Treasurer	361,424	376,214	4%	231,458	(129,966)
Assessor	465,387	465,697	0%	424,752	(40,636)
Planning/ Zoning	204,794	255,407	20%	227,773	22,979
Coroner	153,946	139,450	-10%	121,838	(32,108)
ROE	89,293	92,600	4%	87,661	(1,632)
Sheriff	6,918,925	6,253,154	-11%	6,162,864	(756,061)
Judicial Services	3,402,759	3,379,943	-1%	3,141,263	(261,496)
	17,297,265	17,133,621	-1%	15,608,640	(1,688,625)
Net Income	48	1,359		792	
End Fund Bal	3,692,791				
Cash	3,854,813				
Interfund Debt	-				
Other Assets- Liabilities	(162,022)				
	3,692,791				

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	985,634
4th Dist	835,203	1,036,620	1,466,228	616,582	1,463,286
Final Dist	306,364	285,164	753,819	163,432	154,211
Interest Dist					
	3,540,639	3,876,699	6,082,925	6,422,121	6,859,151
	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	72,126
Oct	August	39,733	54,949	64,757	65,900	67,395
Nov	September	41,997	56,541	56,511	66,193	72,509
		381,205	521,731	690,719	713,897	752,202
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	102,336
Oct	August	73,098	85,011	94,613	95,211	99,505
Nov	September	73,733	84,353	88,605	98,635	98,625
		766,414	931,160	1,041,334	1,089,968	1,139,998
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	34,957
Oct	August	50,521	39,231	38,222	39,885	35,922
Nov	September	48,108	41,411	39,733	37,831	34,893
		532,233	555,318	491,392	497,894	468,203
All Sales Tax		1,679,853	2,008,210	2,223,445	2,301,759	2,360,403
% Change		5.91%	19.55%	10.72%	3.52%	
Budget						2,300,000
						103%

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	109,044
Oct	August	147,879	189,725	200,974	215,903	232,850
Nov	September	99,923	108,761	127,264	145,431	139,780
		1,443,102	1,742,615	2,011,319	1,989,863	2,120,939
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	118,323
	Health Dept	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
		448,980	767,217	1,562,396	1,391,920	808,998
All Income Tax		1,892,081	2,509,832	3,573,715	3,381,783	2,929,937
% Change		-0.31%	32.65%	42.39%	-5.37%	
Budget					34.74%	3,100,000
Budget						95%

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	153,699
October	August	102,235	129,512	143,842	141,901	145,924
November	September	97,436	127,263	135,189	146,082	146,212
		1,091,131	1,332,246	1,565,769	1,643,004	1,715,237
		-4.30%	22.10%	17.53%	4.93%	
Budget						1,425,000
						120%

**LEE COUNTY
CASH BALANCES**

		11/30/2024	10/31/2024	11/30/2023
GENERAL FUND		3,854,813	4,184,177	3,692,743
CAPITAL FUND		8,757,340	8,653,182	9,490,830
SOLID WASTE		2,000,814	2,427,621	2,005,192
PUBLIC SAFETY		13,017	566,762	233
HIGHWAY		3,044,292	3,178,648	2,902,864
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,281,049	4,060,794	4,507,127
HEALTH DEPT		940,487	1,011,582	1,195,608
ANIMAL CONTROL		249,737	274,666	249,182
RESTRICTED BOARD FUNDS	Tort,IMRF,SS,Soc Serv,Extension	-	-	-
TREASURER FUNDS	Indemnity, Automation	335,840	321,372	322,883
COUNTY CLERK FUNDS	Recording, Vital	431,714	425,196	378,667
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	796,329	784,151	687,473
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	51,106	51,728	53,395
CORONER FUND		76,552	76,187	51,759
SHERIFF FUNDS	DUI,Inmate med, commissary,drug,vehicle, Tow	243,493	243,343	217,141
PROBATION FUNDS	Prob,confine,Youth,Drug Court,M Hlth,vet treat, Dom Viol	609,462	613,558	572,705
JUDGES FUNDS	Library, Marriage	6,291	4,955	2,710
VETERANS FUND		205,529	206,464	198,246
GIS		184,985	186,444	207,322
GRANTS		561,085	570,481	3,738,935
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	5,018,641	7,229,173	4,206,491
		<u>31,662,575</u>	<u>35,070,486</u>	<u>34,681,507</u>

**Lee County
Capital Fund
11/30/2024**

			Actual	Committed	Budget	Remaining Budget
Beg Fund Balance			10,805,830			
Revenues			725,455			
Transfers			134,000			
			859,455			
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	11,500		310,000	298,500
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	74,300		100,000	25,700
022-000-580301	Facilities	Flooring Replacement	41,861		35,000	(6,861)
022-000-580301	Facilities	Plaster Repair	11,980		50,000	38,020
022-000-580301	Facilities	HVAC	1,580,685		2,000,000	419,315
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	13,348		20,000	6,652
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)	33,231		33,000	(231)
022-000-580401	Sheriff	Motorola Body Camera System	82,312		280,000	197,688
022-000-580401	Sheriff	Tasers (4)	11,526		11,533	7
022-000-580501	Sheriff	*Squads/Related Equip (FY 24 = 4)	366,049		192,000	(174,049)
TOTAL EXPENSES			2,292,944	-	4,657,533	2,364,589
			9,372,341			
Cash			8,757,340			
Interfund Debt			615,000			
Other Assets- Liabilities			-			
			9,372,340			

Lee County
Revenues and Expenses Compared to Budget
11/30/2024

	<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	25,676	21,500	110,630	98,250	194,873	137,000	2,691	5,000	24,301	15,000	74,859	137,000	164,054	132,100
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13,001	7,500	6,909	562	28,609	1,200	1,837	850	2,676	50	3,041	-	19,834	-
Transfers	-	-	-	-	-	-	-	-	-	-	(4,400)	-	-	-
	<u>38,677</u>	<u>29,000</u>	<u>117,538</u>	<u>98,812</u>	<u>223,482</u>	<u>138,200</u>	<u>4,527</u>	<u>5,850</u>	<u>26,977</u>	<u>15,050</u>	<u>73,501</u>	<u>137,000</u>	<u>183,888</u>	<u>132,100</u>
Expenses														
Wages	-	-	-	2,000	-	45,000	-	-	-	-	-	-	-	15,250
EE Benefits	-	-	-	-	-	150	-	-	-	-	-	-	-	-
Contractual	20,892	17,500	-	-	94,261	155,000	-	-	-	-	-	30,000	59,011	102,000
Supplies	-	-	-	-	2,762	18,000	-	-	-	-	-	-	5,649	7,000
Conf/Meet/Train	-	1,500	-	-	8,309	11,000	-	-	-	-	-	5,000	9,601	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	1,518	5,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	5,627	60,000	-	-	-	-	38,050	5,000	19,885	40,000
Other	4,828	15,000	64,492	53,900	3,668	90,000	6,816	33,500	2,185	40,000	27,884	109,500	47,887	41,500
	<u>25,720</u>	<u>37,000</u>	<u>64,492</u>	<u>55,900</u>	<u>114,626</u>	<u>379,150</u>	<u>6,816</u>	<u>33,500</u>	<u>2,185</u>	<u>40,000</u>	<u>65,934</u>	<u>149,500</u>	<u>143,550</u>	<u>221,250</u>
Net Income	<u>12,957</u>	<u>(8,000)</u>	<u>53,047</u>	<u>42,912</u>	<u>108,856</u>	<u>(240,950)</u>	<u>(2,289)</u>	<u>(27,650)</u>	<u>24,792</u>	<u>(24,950)</u>	<u>7,567</u>	<u>(12,500)</u>	<u>40,338</u>	<u>(89,150)</u>
End Fund Bal	<u>335,840</u>		<u>431,714</u>		<u>796,329</u>		<u>51,106</u>		<u>76,552</u>		<u>212,423</u>		<u>615,753</u>	
Cash	335,840		431,714		796,329		51,106		76,552		212,423		615,753	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>335,840</u>		<u>431,714</u>		<u>796,329</u>		<u>51,106</u>		<u>76,552</u>		<u>212,423</u>		<u>615,753</u>	

Lee County
Revenues and Expenses Compared to Budget
11/30/2024

	<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	-	-	-	-	1,161,159	1,162,500	639,063	640,000	70,174	70,000	-	-
Sales Taxes	-	-	1,715,238	1,425,000	-	-	1,166,211	997,000	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	17,000	17,000	-	-
Fees/ Fines	493,205	400,000	-	-	-	10,000	-	-	328,410	288,550	201,184	198,000
Services	-	-	-	-	546,919	646,000	-	59,910	(17,459)	12,500	-	-
Other	92,975	30,000	14,275	-	809,674	45,000	252,370	64,000	802,762	886,812	10,015	150
Transfers	(458,837)	(39,837)	(1,016,730)	(1,016,730)	39,837	39,837	-	-	280,000	280,000	-	-
	<u>127,343</u>	<u>390,163</u>	<u>712,784</u>	<u>408,270</u>	<u>2,557,590</u>	<u>1,903,337</u>	<u>2,057,644</u>	<u>1,760,910</u>	<u>1,480,887</u>	<u>1,554,862</u>	<u>211,199</u>	<u>198,150</u>
Expenses												
Wages	-	-	-	-	1,002,047	1,000,500	-	-	1,068,848	1,100,392	137,321	115,442
EE Benefits	-	-	-	-	284,280	277,000	-	-	269,381	246,900	34,712	24,200
Contractual	131,721	272,775	-	-	74,118	80,000	-	350,000	334,508	354,500	8,291	31,350
Supplies	-	-	-	-	12,487	20,500	78,097	150,000	7,674	3,000	17,511	11,500
Conf/Meet/Train	-	-	-	-	727	5,500	-	-	21,842	18,600	-	-
Rent/ Utilities	-	-	-	-	19,959	41,200	-	-	13,448	10,700	1,559	4,150
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	1,022,543	1,560,000	2,205,625	3,594,050	20,307	13,000	2,469	-
Other	-	20,000	-	-	-	-	-	-	-	-	8,781	500
	<u>131,721</u>	<u>292,775</u>	<u>-</u>	<u>-</u>	<u>2,416,162</u>	<u>2,984,700</u>	<u>2,283,722</u>	<u>4,094,050</u>	<u>1,736,008</u>	<u>1,747,092</u>	<u>210,645</u>	<u>187,142</u>
Net Income	<u>(4,378)</u>	97,388	<u>712,784</u>	408,270	<u>141,428</u>	(1,081,363)	<u>(226,078)</u>	(2,333,140)	<u>(255,121)</u>	(192,230)	<u>555</u>	11,008
End Fund Bal	<u><u>2,000,814</u></u>		<u><u>(601,983)</u></u>		<u><u>3,044,292</u></u>		<u><u>4,281,049</u></u>		<u><u>940,487</u></u>		<u><u>249,737</u></u>	
Cash	2,000,814		13,017		3,044,292		4,281,049		940,487		249,737	
Interfund Debt	-		(615,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u><u>2,000,814</u></u>		<u><u>(601,983)</u></u>		<u><u>3,044,292</u></u>		<u><u>4,281,049</u></u>		<u><u>940,487</u></u>		<u><u>249,737</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	21,715	40,947
April	1st Qtr	Feb	12,380	24,759	14,407	30,513	18,849	41,484	23,871	42,985
April	1st Qtr	Mar	19,273	38,808	17,916	37,624	21,641	45,712	26,446	43,295
July	2nd Qtr	April	24,111	41,258	15,386	35,539	23,007	45,695	26,982	46,393
July	2nd Qtr	May	21,182	39,525	15,307	35,369	24,554	50,211	25,504	42,582
July	2nd Qtr	June	33,381	68,759	17,011	35,724	24,281	48,933	20,957	35,017
October	3rd Qtr	July	32,131	69,318	16,068	33,779	24,154	45,795	17,966	40,783
October	3rd Qtr	Aug	34,977	76,571	20,237	42,581	22,951	45,833	20,699	47,524
October	3rd Qtr	Sept	21,855	45,423	20,170	43,085	20,058	39,957	18,510	42,075
			275,209	552,817	199,810	422,386	244,392	517,185	253,499	493,204

Budget

400,000
123%

Lee County IL
Revenues and Expenses Compared to Budget
11/30/2024

	<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	5,782,644	10,350,980
Other	50,652	13,860
Transfers	52,900	52,900
	<u>5,954,092</u>	<u>10,965,440</u>
Expenses		
Wages	327,598	342,617
EE Benefits	75,841	135,008
Contractual	3,444,527	5,337,751
Supplies	216,403	241,984
Conf/Meet/Train	30,005	24,850
Rent/ Utilities	24,239	46,758
Debt	-	-
Capital Exp	1,110,674	2,693,409
Other	3,155,089	3,720,989
	<u>8,384,375</u>	<u>12,543,366</u>
Net Income	(2,430,283)	(1,577,926)
LOTS Separation	<u>(747,567)</u>	
End Fund Bal	<u><u>561,085</u></u>	
Cash	561,085	
Interfund Debt	-	
Other Assets- Liabilities	-	
	<u><u>561,085</u></u>	