

**Lee County
General Fund
Revenues and Expenses Compared to Budget
1/31/2025**

	% of Year Remaining= 83%			
	Actual	Budget	% Remaining	Prior Year Change
Beg Fund Balance	3,682,067			
Revenues				
Property Taxes	-	7,573,086	100%	3,830 (3,830)
Sales Taxes	385,627	2,525,000	85%	413,810 (28,183)
Income Taxes	472,064	2,975,000	84%	511,013 (38,949)
Fees/ Fines	231,600	1,848,439	87%	356,742 (125,142)
Services	476,648	1,845,084	74%	265,497 211,151
Other	35,090	241,000	85%	52,536 (17,446)
Transfers	-	1,052,004	100%	- -
	1,601,029	18,059,613	91%	1,603,429 (2,400)
Expenses				
County Board	77,315	765,241	90%	91,172 13,857
County General	699,025	2,630,730	73%	639,018 (60,007)
Maintenance	222,356	1,371,210	84%	223,692 1,336
IT	79,762	615,721	87%	63,557 (16,205)
County Clerk	119,569	884,477	86%	134,642 15,073
Treasurer	63,230	372,499	83%	64,272 1,041
Assessor	84,466	517,389	84%	73,667 (10,799)
Planning/ Zoning	30,455	262,632	88%	43,134 12,678
Coroner	22,740	112,775	80%	24,355 1,615
ROE	24,514	95,795	74%	16,202 (8,312)
Sheriff	1,182,808	6,938,199	83%	1,433,926 251,119
Judicial Services	586,352	3,490,267	83%	592,346 5,994
	3,192,591	18,056,935	82%	3,399,982 207,391
Net Income	(1,591,562)	2,678		(1,796,554)
End Fund Bal	2,090,505			
Cash	2,174,106			
Interfund Debt	-			
Other Assets- Liabilities	(83,601)			
	2,090,505			

**LEE COUNTY
CASH BALANCES**

		1/31/2025	12/31/2024	1/31/2024
GENERAL FUND		2,179,476	2,659,350	2,056,950
CAPITAL FUND		8,514,364	8,579,194	9,532,702
SOLID WASTE		2,134,740	2,011,347	2,123,552
PUBLIC SAFETY		304,671	158,649	292,575
HIGHWAY		3,119,456	3,224,065	2,868,189
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,177,079	4,342,869	4,675,097
HEALTH DEPT		920,803	997,489	1,079,261
ANIMAL CONTROL		300,106	299,144	248,813
TREASURER FUNDS	Indemnity, Automation	338,794	337,610	322,545
COUNTY CLERK FUNDS	Recording, Vital	517,344	518,167	390,542
CIRCUIT CLERK FUNDS	Doc Store,Auto,Child supp,oper	817,960	802,139	643,230
ST ATTORNEY FUNDS	Drug,Vic Imp,Collect,Auto	51,829	51,345	54,003
CORONER FUND		80,762	78,980	57,145
SHERIFF FUNDS	DUI,Inmate med, commissary,drug, Tow Prob,confine,Youth,Drug	177,567	177,992	220,457
PROBATION FUNDS	Court,M Hlth,vet treat, Dom Viol	603,657	602,284	585,746
JUDGES FUNDS	Library, Marriage	(3,677)	2,003	(5,868)
VETERANS FUND		202,892	204,606	193,835
GIS		180,034	177,453	213,920
GRANTS		509,074	529,253	3,809,945
AGENCY (TRUSTEE) FUNDS	Drainage,Twnsp, Tax Collector, ESCROW	5,241,105	5,043,358	4,561,088
		30,368,036	30,797,296	33,923,726

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	October	36,057	54,954	61,871	59,993	57,488
Jan	November	39,217	49,392	66,178	64,130	70,868
Feb	December	26,731	59,172	58,363	62,983	
Mar	January	30,221	68,289	57,010	60,847	
Apr	February	34,036	44,914	43,879	50,627	
May	March	33,921	36,094	44,337	49,519	
Jun	April	48,497	57,404	62,362	64,435	
Jul	May	53,624	61,556	54,393	61,363	
Aug	June	52,958	64,741	63,873	66,274	
Sep	July	54,979	72,936	69,538	72,126	
Oct	August	54,949	64,757	65,900	67,395	
Nov	September	56,541	56,511	66,193	72,509	
		521,731	690,719	713,897	752,202	128,356
001-000-420020 - COUNTYWIDE SALES TAX						
		FY21	FY22	FY23	FY24	FY25
Dec	October	68,489	80,363	89,490	97,305	93,302
Jan	November	71,303	82,639	88,807	94,320	96,356
Feb	December	61,878	82,586	86,492	91,606	
Mar	January	75,513	95,975	90,977	99,057	
Apr	February	63,920	68,218	75,763	79,800	
May	March	60,962	66,416	70,730	83,422	
Jun	April	91,054	86,569	90,079	95,157	
Jul	May	87,900	87,305	93,909	91,600	
Aug	June	90,766	98,271	105,071	107,265	
Sep	July	90,011	109,774	104,804	102,336	
Oct	August	85,011	94,613	95,211	99,505	
Nov	September	84,353	88,605	98,635	98,625	
		931,160	1,041,334	1,089,968	1,139,998	189,658
001-000-420030 - LOCAL USE TAX						
		FY21	FY22	FY23	FY24	FY25
Dec	October	50,190	40,816	44,677	41,989	40,446
Jan	November	52,589	38,056	44,701	42,600	23,082
Feb	December	56,040	44,708	47,205	44,506	
Mar	January	79,079	56,669	57,100	51,659	
Apr	February	38,771	37,582	39,975	30,916	
May	March	34,571	36,284	36,833	34,757	
Jun	April	44,197	42,555	45,560	42,224	
Jul	May	40,155	34,080	38,121	37,547	
Aug	June	36,960	38,855	37,703	36,233	
Sep	July	42,125	43,832	28,303	34,957	
Oct	August	39,231	38,222	39,885	35,922	
Nov	September	41,411	39,733	37,831	34,893	
		555,318	491,392	497,894	468,203	63,528
All Sales Tax		2,008,210	2,223,445	2,301,759	2,360,403	381,543
% Change		19.55%	10.72%	3.52%		
Budget					2,300,000	2,410,000
					103%	16%

001-000-430010 - STATE INCOME TAX		FY21	FY22	FY23	FY24	FY25
Dec	October	88,466	95,345	114,186	114,263	109,115
Jan	November	140,944	169,756	185,427	198,714	227,676
Feb	December	149,009	211,671	183,343	188,027	
Mar	January	102,696	91,747	108,587	122,211	
Apr	February	163,749	196,005	174,766	192,948	
May	March	223,682	395,476	299,704	333,417	
Jun	April	196,258	116,173	140,533	142,897	
Jul	May	176,061	196,121	187,233	207,887	
Aug	June	98,861	101,013	123,056	138,901	
Sep	July	104,403	109,774	111,694	109,044	
Oct	August	189,725	200,974	215,903	232,850	
Nov	September	108,761	127,264	145,431	139,780	
		1,742,615	2,011,319	1,989,863	2,120,939	336,791
001-000-430020 - PERSONAL PROP REPLACEMENT TAX		FY21	FY22	FY23	FY24	FY25
Dec		16,717	43,576	105,274	61,668	37,018
Jan		79,505	159,918	232,225	136,367	98,255
Mar		28,725	209,434	115,039	80,416	
April		134,220	247,594	182,764	71,725	
May		172,973	331,492	296,531	173,405	
July		126,044	238,666	239,732	155,155	
Aug		16,028	27,248	38,651	28,940	
Oct		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	455,064
% Change		32.65%	42.39%	-5.37%		
Budget					3,100,000	2,975,000
Budget					95%	15%

050-000-420010 - PUBLIC SAFETY SALES TAX						
		FY21	FY22	FY23	FY24	FY25
December	October	98,060	123,790	137,557	149,515	144,952
January	November	94,056	125,474	139,540	141,251	144,955
February	December	89,158	127,143	135,292	143,356	
March	January	107,802	145,383	143,544	152,532	
April	February	93,819	103,666	114,705	120,483	
May	March	83,335	99,570	105,652	121,000	
June	April	124,532	127,656	132,134	141,300	
July	May	120,068	128,246	136,358	138,908	
August	June	131,257	151,719	155,550	161,057	
September	July	133,384	154,092	154,689	153,699	
October	August	129,512	143,842	141,901	145,924	
November	September	127,263	135,189	146,082	146,212	
		1,332,246	1,565,769	1,643,004	1,715,237	289,907
		22.10%	17.53%	4.93%		
Budget					1,425,000	1,750,000
					120%	17%

**Lee County
Capital Fund
1/31/2025**

				Actual	Committed	Budget	Remaining Budget
Beg Fund Balance				9,420,965			
Revenues							
Miscellaneous				-			
Interest				65,782			
Transfers Out				-			
				<u>65,782</u>			
Location	Class	Dept	Item				
Multiple	Vehicles	Maint.	Maintenance Truck	60,887		75,000	14,113
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	15,293		150,000	134,707
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	56,624		400,000	343,376
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)			202,497	202,497
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	2,988		123,000	120,013
LEC	Equipment	Sheriff	6 - Flock Safety License Plate Reader (LPR) Cameras			24,900	24,900
LEC	Vehicles	Sheriff	3 - Squads	135,235		170,250	35,015
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
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>317,891</u>	-	4,638,647	4,320,757
				<u>9,168,857</u>			
Cash				8,514,364			
Interfund Debt				615,000			
Other Assets- Liabilities				<u>39,494</u>			
				<u>9,168,857</u>			

Lee County
Revenues and Expenses Compared to Budget
1/31/2025

	<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	335,840		431,714		796,329		51,106		76,552		212,423		615,753	
Revenues														
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fees/ Fines	2	28,000	34,935	140,670	29,812	173,000	323	3,000	3,950	20,000	4,473	187,000	22,355	161,500
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2,602	6,500	1,628	4,822	6,227	4,700	353	350	614	1,500	589	-	1,894	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>2,604</u>	<u>34,500</u>	<u>36,563</u>	<u>145,492</u>	<u>36,039</u>	<u>177,700</u>	<u>676</u>	<u>3,350</u>	<u>4,564</u>	<u>21,500</u>	<u>5,062</u>	<u>187,000</u>	<u>24,249</u>	<u>161,500</u>
Expenses														
Wages	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-
EE Benefits	-	-	-	-	-	3,393	-	-	-	-	-	-	-	-
Contractual	-	20,000	-	-	12,809	275,000	-	-	-	-	-	30,000	22,684	42,000
Supplies	-	-	-	-	924	13,000	-	-	-	-	-	-	1,056	7,000
Conf/Meet/Train	-	1,500	-	-	1,042	15,000	-	-	-	-	-	5,000	3,305	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	253	3,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	369	60,000	-	-	-	-	2,150	5,000	292	15,000
Other	-	15,000	13,981	93,728	95	90,000	-	8,000	433	40,000	6,542	157,000	13,376	66,000
	<u>-</u>	<u>39,500</u>	<u>13,981</u>	<u>93,728</u>	<u>15,239</u>	<u>581,393</u>	<u>-</u>	<u>8,000</u>	<u>433</u>	<u>40,000</u>	<u>8,692</u>	<u>197,000</u>	<u>40,967</u>	<u>143,500</u>
Net Income	<u>2,604</u>	<u>(5,000)</u>	<u>22,582</u>	<u>51,764</u>	<u>20,800</u>	<u>(403,693)</u>	<u>676</u>	<u>(4,650)</u>	<u>4,131</u>	<u>(18,500)</u>	<u>(3,630)</u>	<u>(10,000)</u>	<u>(16,717)</u>	<u>18,000</u>
End Fund Bal	<u>338,444</u>		<u>454,296</u>		<u>817,129</u>		<u>51,782</u>		<u>80,683</u>		<u>208,793</u>		<u>599,036</u>	
Cash	338,444		454,296		817,129		51,782		80,683		208,793		599,036	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	<u>338,444</u>		<u>454,296</u>		<u>817,129</u>		<u>51,782</u>		<u>80,683</u>		<u>208,793</u>		<u>599,036</u>	

Lee County
Revenues and Expenses Compared to Budget
1/31/2025

	<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	2,000,814		(601,983)		3,218,711		4,283,899		940,487		249,737	
Revenues												
Property Taxes	-	-	-	-	-	1,100,625	-	659,200	-	70,000	-	-
Sales Taxes	-	-	289,907	1,750,000	-	-	154,850	1,297,200	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	116,067	450,000	-	-	-	10,000	-	-	74,143	328,630	53,333	265,500
Services	-	-	-	-	97,689	730,600	-	612,800	4,852	12,500	-	-
Other	15,908	75,000	1,733	5,000	23,431	105,000	31,264	175,000	130,609	848,998	1,978	3,000
Transfers	-	(241,032)	-	(1,666,730)	-	41,032	-	-	-	280,000	-	(60,000)
	<u>131,975</u>	<u>283,968</u>	<u>291,640</u>	<u>88,270</u>	<u>121,120</u>	<u>1,987,257</u>	<u>186,114</u>	<u>2,744,200</u>	<u>209,604</u>	<u>1,557,128</u>	<u>55,311</u>	<u>208,500</u>
Expenses												
Wages	-	-	-	-	147,877	1,053,600	-	-	167,098	1,089,921	22,927	149,620
EE Benefits	-	-	-	-	46,907	290,000	-	-	44,926	282,994	6,086	38,403
Contractual	136	278,600	-	-	7,348	85,000	-	350,000	47,464	325,500	1,800	6,600
Supplies	-	-	-	-	2,454	20,500	-	150,000	2,062	5,000	1,910	15,200
Conf/Meet/Train	-	-	-	-	-	5,500	-	-	2,815	20,000	-	-
Rent/ Utilities	-	-	-	-	4,390	41,200	-	-	2,128	10,700	169	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	14,477	1,185,000	295,564	3,221,500	4,043	14,000	694	2,000
Other	-	20,000	-	-	-	-	-	-	-	-	704	16,500
	<u>136</u>	<u>298,600</u>	<u>-</u>	<u>-</u>	<u>223,453</u>	<u>2,680,800</u>	<u>295,564</u>	<u>3,721,500</u>	<u>270,536</u>	<u>1,748,115</u>	<u>34,290</u>	<u>228,323</u>
Net Income	<u>131,839</u>	<u>(14,632)</u>	<u>291,640</u>	<u>88,270</u>	<u>(102,333)</u>	<u>(693,543)</u>	<u>(109,450)</u>	<u>(977,300)</u>	<u>(60,932)</u>	<u>(190,987)</u>	<u>21,021</u>	<u>(19,823)</u>
End Fund Bal	<u>2,132,653</u>		<u>(310,343)</u>		<u>3,116,379</u>		<u>4,174,449</u>		<u>879,555</u>		<u>270,758</u>	
Cash	2,132,653		304,657		3,116,379		4,174,449		879,555		270,758	
Interfund Debt	-		(615,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u>2,132,653</u>		<u>(310,343)</u>		<u>3,116,379</u>		<u>4,174,449</u>		<u>879,555</u>		<u>270,758</u>	

Lee County IL
Revenues and Expenses Compared to Budget
1/31/2025

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	561,085	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	-	-
Services	-	-
Grant Revenue	36,233	133,000
Other	1,046	-
Transfers	-	84,726
	<u>37,279</u>	<u>217,726</u>
Expenses		
Wages	21,715	127,563
EE Benefits	4,127	33,338
Contractual	8,459	11,075
Supplies	1,426	13,350
Conf/Meet/Train	-	2,700
Rent/ Utilities	466	3,500
Debt	-	-
Capital Exp	-	7,500
Other	53,103	413,000
	<u>89,296</u>	<u>612,026</u>
Net Income	(52,018)	(394,300)
End Fund Bal	<u><u>509,068</u></u>	
Cash	509,068	
Interfund Debt	-	
Other Assets- Liabilities	-	
	<u><u>509,068</u></u>	

Lee County, Illinois

025-070-440010

2/ton	>1000= .51/ton		11/30/2022		11/30/2023		11/30/2024		
			FY22		FY23		FY24		FY
Month Received	Period Earned	Month Earned	Tons	Revenues	Tons	Revenues	Tons	Revenues	Tons
January	4th Qtr	Oct	16,139	32,278	14,638	33,877	20,034	44,008	21,925
January	4th Qtr	Nov	16,469	32,955	15,832	36,919	19,210	42,177	19,440
January	4th Qtr	Dec	16,661	33,455	12,770	34,911	11,606	25,419	9,407
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

Budget

11/30/2025
¥24

Revenues

50,363
44,351
21,354

116,068

450,000
26%