

**Lee County
General Fund
Revenues and Expenses Compared to Budget
12/31/2024**

	% of Year Remaining= 92%		% Remaining		Prior Year	Prior Year Change
	Actual	Budget				
Beg Fund Balance	3,682,067					
Revenues						
Property Taxes	-	7,573,086	100%	3,830	(3,830)	
Sales Taxes	192,878	2,525,000	92%	208,961	(16,083)	
Income Taxes	146,133	2,975,000	95%	175,931	(29,799)	
Fees/ Fines	104,641	1,848,439	94%	211,086	(106,445)	
Services	274,717	1,845,084	85%	126,582	148,135	
Other	20,099	241,000	92%	32,361	(12,262)	
Transfers	1,000	1,052,004	100%	-	1,000	
	739,468	18,059,613	96%	758,752	(19,284)	
Expenses						
County Board	39,255	765,241	95%	57,200	17,945	
County General	672,015	2,630,730	74%	622,039	(49,976)	
Maintenance	90,697	1,371,210	93%	128,934	38,237	
IT	31,984	615,721	95%	37,612	5,628	
County Clerk	56,615	884,477	94%	82,734	26,118	
Treasurer	30,419	372,499	92%	35,928	5,509	
Assessor	42,261	517,389	92%	40,054	(2,207)	
Planning/ Zoning	13,424	262,632	95%	24,850	11,426	
Coroner	10,407	112,775	91%	15,854	5,447	
ROE	12,715	95,795	87%	8,691	(4,024)	
Sheriff	584,365	6,938,199	92%	900,186	315,821	
Judicial Services	292,925	3,490,267	92%	347,472	54,547	
	1,877,082	18,056,935	90%	2,301,554	424,472	
Net Income	(1,137,614)	2,678		(1,542,802)		
End Fund Bal	2,544,453					
Cash	2,654,980					
Interfund Debt	-					
Other Assets- Liabilities	(110,527)					
	2,544,453					

**LEE COUNTY
CASH BALANCES**

		12/31/2024	11/30/2024	12/31/2023
GENERAL FUND		2,654,980	3,844,089	2,332,456
CAPITAL FUND		8,570,062	8,757,340	9,503,916
SOLID WASTE		2,009,260	2,000,814	2,003,958
PUBLIC SAFETY		158,636	13,017	150,216
HIGHWAY		3,220,987	3,218,711	2,805,959
ROAD CONSTRUCTION	MFT, Bridge, Fed Match	4,340,239	4,283,899	4,585,188
HEALTH DEPT		956,242	940,487	1,069,429
ANIMAL CONTROL		269,795	249,737	245,846
TREASURER FUNDS	Indemnity, Automation	337,260	335,840	323,894
COUNTY CLERK FUNDS	Recording, Vital	455,119	431,714	382,388
CIRCUIT CLERK FUNDS	Doc Store, Auto, Child supp, oper	801,309	796,329	631,233
ST ATTORNEY FUNDS	Drug, Vic Imp, Collect, Auto	51,298	51,106	53,826
CORONER FUND		78,900	76,552	53,679
SHERIFF FUNDS	DUI, Inmate med, commissary, drug, Tow	239,763	243,493	219,682
PROBATION FUNDS	Prob, confine, Youth, Drug Court, M Hlth, vet treat, Dom Viol	602,024	609,462	578,278
JUDGES FUNDS	Library, Marriage	1,319	6,291	(8,238)
VETERANS FUND		204,108	205,529	194,955
GIS		177,261	184,985	208,484
GRANTS		528,246	561,085	3,529,718
AGENCY (TRUSTEE) FUNDS	Drainage, Twosp, Tax Collector, ESCROW	5,086,985	5,018,641	4,367,809
		30,743,792	31,829,120	33,232,676

Lee County
Capital Fund
12/31/2024

				Actual	Committed	Budget	Remaining Budget
Beg Fund Balance				9,372,340			
Revenues							
Miscellaneous				-			
Interest				36,027			
Transfers Out				-			
				36,027			
Location	Class	Dept	Item				
Multiple	Vehicles	Maint.	Maintenance Truck	58,646		75,000	16,354
Multiple	Building Impr	Maint.	LED Lighting			95,000	95,000
Multiple	Building Impr	Maint.	Misc Concrete projects			100,000	100,000
Multiple	Misc	Maint.	Discretionary Fund	5,460		150,000	144,540
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	25,334		400,000	374,666
CTS	Building Impr	Maint.	Flooring Replacement			125,000	125,000
CTS	Building Impr	Maint.	HVAC			200,000	200,000
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			75,000	75,000
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			123,000	123,000
LEC	Equipment	Sheriff	6 - Flock Safety License Plate Reader (LPR) Cameras			24,900	24,900
LEC	Vehicles	Sheriff	3 - Squads	133,865		170,250	36,385
LEC	Equipment	Sheriff	7 - Black Rain Ordnance Patrol Rifles, .300 Blackout			10,000	10,000
LCS	Equipment	IT	States Attorney Video Storage System - Synology			200,000	200,000
Various	Equipment	IT	Computer Replacements			20,000	20,000
Various	Equipment	IT	Battery Backups (UPSes) for workstations			3,000	3,000
TOTAL EXPENSES				223,305	-	4,638,647	2,720,560
				9,185,062			
Cash				8,570,062			
Interfund Debt				615,000			
Other Assets- Liabilities				-			
				9,185,062			

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	
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	57,488
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	
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	93,302
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	
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	40,446
All Sales Tax		2,008,210	2,223,445	2,301,759	2,360,403	191,236
% Change		19.55%	10.72%	3.52%		
Budget					2,300,000	2,410,000
					103%	8%

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	
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	109,115
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	
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	20,018
All Income Tax		2,509,832	3,573,715	3,381,783	2,929,937	129,133
% Change		32.65%	42.39%	-5.37%		
Budget					3,100,000	2,975,000
Budget					95%	4%

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	
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	144,952
		22.10%	17.53%	4.93%		
Budget					1,425,000	1,750,000
					120%	8%

Lee County
Revenues and Expenses Compared to Budget
12/31/2024

	<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	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	22,677	140,670	14,719	173,000	-	3,000	2,100	20,000	4,166	187,000	9,485	161,500
Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,418	6,500	890	4,822	3,369	4,700	192	350	332	1,500	321	-	1,034	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1,420	34,500	23,567	145,492	18,087	177,700	192	3,350	2,432	21,500	4,487	187,000	10,519	161,500
Expenses														
Wages	-	-	-	-	-	125,000	-	-	-	-	-	-	-	-
EE Benefits	-	-	-	-	-	3,393	-	-	-	-	-	-	-	-
Contractual	-	20,000	-	-	12,452	275,000	-	-	-	-	-	30,000	10,893	42,000
Supplies	-	-	-	-	323	13,000	-	-	-	-	-	-	473	7,000
Conf/Meet/Train	-	1,500	-	-	333	15,000	-	-	-	-	-	5,000	3,305	10,500
Rent/ Utilities	-	-	-	-	-	-	-	-	-	-	-	-	127	3,000
Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	3,000	-	-	-	60,000	-	-	-	-	2,150	5,000	139	15,000
Other	-	15,000	162	93,728	-	90,000	-	8,000	83	40,000	6,067	157,000	7,993	66,000
	-	39,500	162	93,728	13,108	581,393	-	8,000	83	40,000	8,217	197,000	22,929	143,500
Net Income	1,420	(5,000)	23,405	51,764	4,980	(403,693)	192	(4,650)	2,349	(18,500)	(3,730)	(10,000)	(12,410)	18,000
End Fund Bal	337,260		455,119		801,309		51,298		78,900		208,693		603,343	
Cash	337,260		455,119		801,309		51,298		78,900		208,693		603,343	
Interfund Debt	-		-		-		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-		-	
	337,260		455,119		801,309		51,298		78,900		208,693		603,343	

Lee County
Revenues and Expenses Compared to Budget
12/31/2024

	<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	2,000,814		(601,983)		3,218,711		4,283,899		940,487		249,737	
Revenues												
Property Taxes	-	-	-	-	-	1,100,625	-	659,200	-	70,000	-	-
Sales Taxes	-	-	144,952	1,750,000	-	-	80,246	1,297,200	-	-	-	-
Income Taxes	-	-	-	-	-	-	-	-	-	17,000	-	-
Fees/ Fines	-	450,000	-	-	-	10,000	-	-	55,059	328,630	33,834	265,500
Services	-	-	-	-	97,689	730,600	-	612,800	4,852	12,500	-	-
Other	8,447	75,000	667	5,000	13,075	105,000	17,519	175,000	88,090	848,998	1,078	3,000
Transfers	-	(241,032)	-	(1,666,730)	-	41,032	-	-	-	280,000	-	(60,000)
	<u>8,447</u>	<u>283,968</u>	<u>145,619</u>	<u>88,270</u>	<u>110,764</u>	<u>1,987,257</u>	<u>97,765</u>	<u>2,744,200</u>	<u>148,001</u>	<u>1,557,128</u>	<u>34,912</u>	<u>208,500</u>
Expenses												
Wages	-	-	-	-	73,878	1,053,600	-	-	83,758	1,089,921	11,501	149,620
EE Benefits	-	-	-	-	23,464	290,000	-	-	21,628	282,994	2,867	38,403
Contractual	-	278,600	-	-	2,596	85,000	-	350,000	22,089	325,500	-	6,600
Supplies	-	-	-	-	2,051	20,500	-	150,000	1,085	5,000	400	15,200
Conf/Meet/Train	-	-	-	-	-	5,500	-	-	1,646	20,000	-	-
Rent/ Utilities	-	-	-	-	1,036	41,200	-	-	1,042	10,700	84	-
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Capital Exp	-	-	-	-	5,462	1,185,000	41,425	3,221,500	1,000	14,000	-	2,000
Other	-	20,000	-	-	-	-	-	-	-	-	-	16,500
	<u>-</u>	<u>298,600</u>	<u>-</u>	<u>-</u>	<u>108,488</u>	<u>2,680,800</u>	<u>41,425</u>	<u>3,721,500</u>	<u>132,247</u>	<u>1,748,115</u>	<u>14,854</u>	<u>228,323</u>
Net Income	<u>8,447</u>	<u>(14,632)</u>	<u>145,619</u>	<u>88,270</u>	<u>2,276</u>	<u>(693,543)</u>	<u>56,340</u>	<u>(977,300)</u>	<u>15,754</u>	<u>(190,987)</u>	<u>20,058</u>	<u>(19,823)</u>
End Fund Bal	<u>2,009,260</u>		<u>(456,364)</u>		<u>3,220,987</u>		<u>4,340,239</u>		<u>956,242</u>		<u>269,795</u>	
Cash	2,009,260		158,636		3,220,987		4,340,239		956,242		269,795	
Interfund Debt	-		(615,000)		-		-		-		-	
Other Assets- Liabilities	-		-		-		-		-		-	
	<u>2,009,260</u>		<u>(456,364)</u>		<u>3,220,987</u>		<u>4,340,239</u>		<u>956,242</u>		<u>269,795</u>	

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		
January	4th Qtr	Nov	16,469	32,955	15,832	36,919	19,210	42,177		
January	4th Qtr	Dec	16,661	33,455	12,770	34,911	11,606	25,419		
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	-	-

Budget

450,000
0%

Lee County IL
Revenues and Expenses Compared to Budget
12/31/2024

	<u>Grants</u>	
	Actual	Budget
Beg Fund Balance	561,085	
Revenues		
Property Taxes	-	-
Sales Taxes	-	-
Income Taxes	-	-
Fees/ Fines	-	-
Services	-	-
Grant Revenue	-	133,000
Other	13	-
Transfers	-	84,726
	13	217,726
Expenses		
Wages	10,876	127,563
EE Benefits	2,096	33,338
Contractual	3,622	11,075
Supplies	154	13,350
Conf/Meet/Train	-	2,700
Rent/ Utilities	230	3,500
Debt	-	-
Capital Exp	-	7,500
Other	15,874	413,000
	32,851	612,026
Net Income	(32,839)	(394,300)
End Fund Bal	528,246	
Cash	528,246	
Interfund Debt	-	
Other Assets- Liabilities	-	
	528,246	