

The Lee County Fiscal Court will hold second reading and adoption of Budget amendment #1 for FY 26-27 budget on September 10th, 2026 at 5 pm in regular session of fiscal court, 2nd floor courtroom.

This amendment increases the Road fund revenue and expenses by \$306,000 as follows: (02 4506 567) LARP Funding for paving of Long Branch (02 6100 405). This amendment was approved as to form and classification by Robert Brown, State Local Finance Officer on August 24, 2026.

Full amendment may be seen at the office of the County Judge Executive during normal business hours of 8 am to 4pm. Steve Mays, Jr., Co. Judge Exec

LEE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS

For The Year Ended June 30, 2025

	Budgeted Funds				Local Government Economic Assistance Fund
	General Fund	Road Fund	Jail Fund		
RECEIPTS					
Taxes	\$ 1,663,380	\$	\$	\$	
In Lieu Tax Payments	49,215	1,857			
Excess Fees	1,735				
Licenses and Permits	21,284				
Intergovernmental	5,887,130	2,120,724	99,733	107,728	
Charges for Services	1,454				
Miscellaneous	178,620	348,119			
Interest	11,928	5,533	392	110	
Total Receipts	7,814,746	2,476,233	100,125	107,838	
DISBURSEMENTS					
General Government	1,282,812				
Protection to Persons and Property	874,619		363,986		
General Health and Sanitation	38,056				
Social Services	58,043				
Recreation and Culture	108,261				
Roads		2,851,279			
Debt Service	113,303	688,046			
Capital Projects	201,720				
Administration	1,229,059	336,520	27,324		
Total Disbursements	3,905,873	3,875,845	391,310		
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	3,908,873	(1,399,612)	(291,185)	107,838	
Other Adjustments to Cash (Uses)					
Governmental Leasing Act Receipts		417,580			
Change in Payroll Revolving Account	(5,457)				
Transfers From Other Funds	165,000	1,125,000	276,000		
Transfers To Other Funds	(1,333,200)	(150,000)		(107,800)	
Total Other Adjustments to Cash (Uses)	(1,173,657)	1,392,580	276,000	(107,800)	
Net Change in Fund Balance	2,735,216	(7,032)	(15,185)	38	
Fund Balance - Beginning (Restated)	571,846	57,121	24,557	137	
Fund Balance - Ending	\$ 3,307,062	\$ 50,089	\$ 9,372	\$ 175	
Composition of Fund Balance					
Bank Balance	\$ 2,320,095	\$ 52,816	\$ 9,372	\$ 175	
Payroll Revolving Account Reconciled Balance	2,918				
Less: Outstanding Checks	(15,951)	(2,727)			
Certificates of Deposit	1,000,000				
Fund Balance - Ending	\$ 3,307,062	\$ 50,089	\$ 9,372	\$ 175	

The accompanying notes are an integral part of the financial statement.

LEE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCES - REGULATORY BASIS
For The Year Ended June 30, 2025
(Continued)

	Budgeted Funds						Total Funds
	Federal Monies Fund	Ambulance Fund	Solid Waste Fund	Alcohol Beverage Control Fund	County Clerk's Storage Fee Fund	Opioid Settlement Fund	
\$	\$	398,176	\$	\$	\$	\$	\$ 2,061,556
							51,072
							1,735
				2,200			23,484
		10,000	21,580				8,246,895
		682,884	639,690				1,324,028
		156,683	21,845	13,387	9,510	64,331	792,495
		1,786	597	103	297	1,420	22,166
		1,249,529	683,712	15,690	9,807	65,751	12,523,431
					1,470		1,284,282
		969,090				43,556	2,251,251
			543,676			10,000	591,732
							58,043
							108,261
							2,851,279
		34,574	54,470				890,393
							201,720
		316,531	113,703				2,023,137
		1,320,195	711,849		1,470	53,556	10,260,098
		(70,666)	(28,137)	15,690	8,337	12,195	2,263,333
							417,580
							(5,457)
		34,575	40,000	(15,000)		(34,575)	1,640,575
		34,575	40,000	(15,000)		(34,575)	(1,640,575)
							412,123
		(36,091)	11,863	690	8,337	(22,380)	2,675,456
		124,996	21,389	22,944	18,490	111,580	953,060
\$	\$	88,905	\$	\$	\$	\$	\$ 3,628,516
\$	\$	92,428	\$	\$	\$	\$	\$ 2,652,151
							2,918
		(3,523)	(4,352)				(26,553)
							1,000,000
\$	\$	88,905	\$	\$	\$	\$	\$ 3,628,516

The accompanying notes are an integral part of the financial statement.

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	JAIL FUND				Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Budgeted Amounts Original	Final				
RECEIPTS						
Intergovernmental	\$ 91,786	\$ 92,918	\$ 99,733	\$ 6,815		
Interest	10	10	392	382		
Total Receipts	91,796	92,928	100,125	7,197		
DISBURSEMENTS						
Protection to Persons and Property	306,212	364,340	363,986	354		
Administration	27,564	27,471	27,324	147		
Total Disbursements	333,776	391,811	391,310	501		
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(241,980)	(298,883)	(291,185)	7,698		
Other Adjustments to Cash (Uses)						
Transfers From Other Funds	236,980	236,980	276,000	39,020		
Total Other Adjustments to Cash (Uses)	236,980	236,980	276,000	39,020		
Net Change in Fund Balance	(5,000)	(61,903)	(15,185)	46,718		
Fund Balance - Beginning	5,000	24,000	24,557	557		
Fund Balance - Ending	\$ 0	\$ (37,903)	\$ 9,372	\$ 47,275		

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis

For The Year Ended June 30, 2025

	GENERAL FUND			
	Budgeted Amounts Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Taxes	\$ 1,482,500	\$ 1,482,500	\$ 1,663,380	\$ 180,880
In Lieu Tax Payments	46,000	46,000	49,215	3,215
Excess Fees	33,500	33,500	1,735	(31,765)
Licenses and Permits	21,000	21,000	21,284	284
Intergovernmental	900,388	5,910,892	5,887,130	(23,762)
Charges for Services	900	900	1,454	554
Miscellaneous	73,708	73,708	178,620	104,912
Interest	10,000	10,000	11,928	1,928
Total Receipts	2,567,996	7,578,500	7,814,746	236,246
DISBURSEMENTS				
General Government	1,236,556	1,419,753	1,282,812	136,941
Protection to Persons and Property	794,780	972,874	874,619	98,255
General Health and Sanitation	38,600	41,100	38,056	3,044
Social Services	61,860	70,940	58,043	12,897
Recreation and Culture	100,960	122,509	108,261	14,248
Debt Service	113,305	114,305	113,303	1,002
Capital Projects		214,985	201,720	13,265
Administration	612,955	4,331,637	1,229,059	3,102,578
Total Disbursements	2,959,016	7,288,103	3,905,873	3,382,230
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(391,020)	290,397	3,908,873	3,618,476
Other Adjustments to Cash (Uses)				
Transfers From Other Funds	15,000	15,000	165,000	150,000
Transfers To Other Funds	(113,980)	(113,980)	(1,333,200)	(1,219,220)
Total Other Adjustments to Cash (Uses)	(98,980)	(98,980)	(1,168,200)	(1,069,220)
Net Change in Fund Balance	(490,000)	191,417	2,740,673	2,549,256
Fund Balance - Beginning (Restated)	490,000	563,000	563,471	471
Fund Balance - Ending	\$ 0	\$ 754,417	\$ 3,304,144	\$ 2,549,727

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	ROAD FUND			
	Budgeted Amounts Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
In Lieu Tax Payments	\$ 16,000	\$ 16,000	\$ 1,857	\$ (14,143)
Intergovernmental	1,596,713	1,757,369	2,120,724	363,355
Miscellaneous	450,300	786,300	348,119	(438,181)
Interest	3,952	3,952	5,533	1,581
Total Receipts	2,066,965	2,563,621	2,476,233	(87,388)
DISBURSEMENTS				
Roads	1,329,639	2,863,946	2,851,279	12,667
Debt Service	679,659	688,369	688,046	323
Administration	282,667	340,400	336,520	3,880
Total Disbursements	2,291,965	3,892,715	3,875,845	16,870
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	(225,000)	(1,329,094)	(1,399,612)	(70,518)
Other Adjustments to Cash (Uses)				
Governmental Leasing Act Receipts		417,580	417,580	
Transfers From Other Funds			1,125,000	1,125,000
Transfers To Other Funds			(150,000)	(150,000)
Total Other Adjustments to Cash (Uses)		417,580	1,392,580	975,000
Net Change in Fund Balance	(225,000)	(911,514)	(7,032)	904,482
Fund Balance - Beginning	225,000	225,000	57,121	(167,879)
Fund Balance - Ending	\$ 0	\$ (686,514)	\$ 50,089	\$ 736,603

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND			
	Budgeted Amounts Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 123,000	\$ 123,000	\$ 107,728	\$ (15,272)
Interest	5	5	110	105
Total Receipts	123,005	123,005	107,838	(15,167)
DISBURSEMENTS				
Protection to Persons and Property	105	105		105
Total Disbursements	105	105		105
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)	122,900	122,900	107,838	(15,062)
Other Adjustments to Cash (Uses)				
Transfers To Other Funds	(123,000)	(123,000)	(107,800)	15,200
Total Other Adjustments to Cash (Uses)	(123,000)	(123,000)	(107,800)	15,200
Net Change in Fund Balance	(100)	(100)	38	138
Fund Balance - Beginning	100	100	137	37
Fund Balance - Ending	\$ 0	\$ 0	\$ 175	\$ 175

LEE COUNTY
BUDGETARY COMPARISON SCHEDULES
Supplementary Information - Regulatory Basis
For The Year Ended June 30, 2025
(Continued)

	FEDERAL MONIES FUND			
	Budgeted Amounts Original	Final	Actual Amounts, (Budgetary Basis)	Variance with Final Budget Positive (Negative)
RECEIPTS				
Intergovernmental	\$ 143,050	\$ 143,050	\$	\$ (143,050)
Total Receipts	143,050	143,050		(143,050)
DISBURSEMENTS				
General Government	143,050	143,050		143,050
Total Disbursements	143,050	143,050		143,050
Excess (Deficiency) of Receipts Over Disbursements Before Other Adjustments to Cash (Uses)				
Net Change in Fund Balance				
Fund Balance - Beginning				
Fund Balance - Ending	\$ 0	\$ 0	\$ 0	\$ 0

