



LEE COUNTY, TEXAS 2024-2025 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,314,664 which is a 9.76% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$384,069.

Court Members Voting Aye:



Frank J. Malinak, III, County Judge



Mark Matthijetz, Commissioner Pct. 1



Richard Wagner, Commissioner Pct. 2



Alan Turner, Commissioner Pct. 3



Steven Knobloch, Commissioner Pct. 4

Court Members Voting Nay:

Frank J. Malinak, III, County Judge

Mark Matthijetz, Commissioner Pct. 1

Richard Wagner, Commissioner Pct. 2

Alan Turner, Commissioner Pct. 3

Steven Knobloch, Commissioner Pct. 4

	<u>2023</u>	<u>2024</u>
Property Tax Rate Comparison	\$0.5751/100	\$0.5417/100
No-New-Revenue Tax Rate	\$0.5369/100	\$0.5137/100
No-New-Revenue M&O Tax Rate	\$0.5344/100	\$0.5037/100
Voter Approval Tax Rate*	\$0.5751/100	\$0.5417/100
*net of sales tax adjustment rate		
Debt Rate	\$0.0313/100	\$0.0231/100

The total net outstanding General Obligation Refunding Bonds debt on January 1, 2025 will be \$2,040,000.

LEE COUNTY BUDGET



2024-2025 FISCAL YEAR

BUDGET OF LEE COUNTY, TEXAS
FOR THE FISCAL YEAR END 9/30/2025

COUNTY JUDGE – FRANK J. MALINAK, III

COMMISSIONER PCT. #1 – MARK MATTHIJETZ

COMMISSIONER PCT. #2 – RICHARD WAGNER

COMMISSIONER PCT. #3 – ALAN TURNER

COMMISSIONER PCT. #4 – STEVEN KNOBLOCH

INDEX

Section I

	Page
Budget Certificate.....	1
Introduction.....	2
List of Officials.....	3
Lee County Profile.....	4
County Policies.....	5-7
Statement of Debt.....	8
Financial Section.....	9
Government Funds Overview.....	10
Ad Valorem Tax Rate.....	11
Budget Analysis.....	12-14
Salary Schedule.....	15

Section II

General Fund Revenues.....	1-2
General Fund Expenses	
County Judge.....	2
Commissioners Court.....	2
County Clerk.....	2-3
Veteran's Office.....	3
Non-Departmental.....	3
Information Technology.....	3-4
Human Resources...(Inactive).....	4
County Court.....	4
District Court.....	4-5
District Clerk.....	5
Justice of the Peace #2.....	5
Justice of the Peace #3.....	6
Justice of the Peace #4.....	6
County Attorney.....	6-7
Elections.....	7
Voter Registration...(Inactive).....	7
County Auditor.....	7
County Treasurer.....	7-8
Tax Assessor / Collector.....	8
Public Facilities.....	8-9
Ambulance / EMS.....	9
Constable Pct. #2.....	9
Constable Pct. #3.....	9
Constable Pct. #4.....	9-10
County Sheriff.....	10
Jail Operations.....	10-11
911...(Moved to Development Services).....	11
Development Services.....	11

Juvenile Expenses	11-12
Adult Probation.....	12
Emergency Management.....	12
Department of Public Safety (DPS).....	12
Airport.....	12
Health Department.....	12
Health, Sanitation, Permitting...(Moved to Development Services).....	12-13
Human Services.....	13
County Extension Service.....	13
Conservation.....	13
Transfers Out.....	13
Child Safety Fund.....	14
Inmate Phone Time Income Fund.....	14
Economic Development.....	14
Road & Bridge Funds.....	14-21
Indigent Health Care.....	21
County Law Library.....	22
Recycling.....	22
Court Appointed Attorney.....	22
Right of Way.....	22-23
Lee County Historical Commission.....	23
County Clerk Records Management.....	23
Courthouse Restoration Phase III.....	23-24
Hot Check Fund.....	24
Sheriff Special Acct. (Seizure Funds).....	24
Hospital District.....	24
Judicial Education Fund.....	25
Child Abuse Prevention Fund.....	25
JP Technology Fund.....	25
District Court Technology Fund.....	25
District Court Technology/Archive Fund.....	26
County Clerk Technology Fund.....	26
Video Fee Fund.....	26
Family Protection Fees Fund.....	26
Time Pay Reimbursement Fee Fund.....	26-27
Sheriff's LEOSE Fund.....	27
Constable Precinct #2 LEOSE Fund.....	27
Constable Precinct #3 LEOSE Fund.....	27-28
Constable Precinct #4 LEOSE Fund.....	28
Homeland Security Fund.....	28
Judicial Efficiency Fund.....	28-29
Court Reporter (STENO) Fund.....	29
County Jury Fund.....	29
Guardianship Fund.....	29
Pre-Trial Diversion Fund.....	29-30
Ignition Interlock Fund.....	30
Local Truancy Prevention & Diversion Fund.....	30
County Specialty Court Fund.....	30-31
Truancy Court Fund.....	31

Language Access Fund.....	31
Court Facility Fund.....	31
Justice Court Support Fund.....	31-32
County Clerk Archive Fund.....	32
Court Record Preservation Fund (Civil).....	32
District Clerk Records Preservation Fund.....	32
County Records Management Fund.....	32-33
Vital Statistics Preservation Fund.....	33
Courthouse Security Fund.....	33
Justice Court Security Fund.....	33-34
Tax Collector VIT Fund.....	34
Blood Draw Fund.....	34
County Attorney Special Accounts (Seizure Funds).....	34
Controlled Substance Reimbursement Fund.....	34-35
SO Gambling Seizure Funds – Sheriff’s Office.....	35
CA Gambling Seizure Funds – County Attorney.....	35
HAVA Grant.....	35
Fletcher Buildings.....	35-36
Election Contract Fund.....	36
Flood Grant Fund.....	36
CARES Act Fund...(Inactive).....	36
American Rescue Plan Act Fund.....	36-37
Local Assistance and Tribal Consistency Fund.....	37
Opioid Abatement Settlement Fund.....	37
Rural Sheriff’s Office Assistance Grant Fund.....	37-38
Rural Prosecutor’s Office Salary Assistance Grant Fund.....	38-39
Interest & Sinking.....	39
Capital Improvements.....	39

Section III

2024 Tax Rate Calculation Worksheets

Section IV

Financial Policy

Section V

Changes to the original proposed budget

Section VI

Budget Amendments and Line-Item Transfers

SECTION I

BUDGET CERTIFICATE

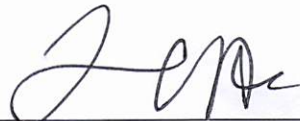
LEE COUNTY

GIDDINGS, TEXAS

FOR THE FISCAL YEAR END 9/30/2025

THE STATE OF TEXAS)
)
COUNTY OF LEE)

We, Frank J. Malinak, III, County Judge and Sharon Blasig, County Clerk, of Lee County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Lee County, Texas, as passed and approved by the Commissioners Court of Lee County on the 23rd day of September, 2024, as the same appears on file in the office of the County Clerk of Lee County.

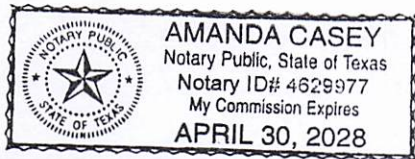


FRANK J. MALINAK, III, COUNTY JUDGE



SHARON BLASIG, COUNTY CLERK

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, on
this the day of 25th 2024.





NOTARY PUBLIC, STATE OF TEXAS

My Commission expires: 4-30-28

INTRODUCTION

The Lee County Budget document consists of an introduction section, community profile, and a financial section which includes the budget summary and also detail of all expenditures and income.

The County Judge is the chief budget officer of Lee County.

The community profile section of this document includes statistical and historical data from Lee County, a county organizational chart and a current list of officials of Lee County.

The financial section details county policies and objectives in budgeting, accounting, auditing, and financial planning.

The budget summary section includes a fund overview, fund summaries, and information on revenues and expenses. This section also includes property tax information, maximum salary for budgeted positions and debt service information.

The budget detail section includes line item detail of all revenues and expenditures. A section is also provided to enter line item transfers and budget amendments.

LEE COUNTY OFFICIALS

<u>Title</u>	<u>Name</u>
Judge, 21st Judicial District Court	Carson Campbell
Judge, 335th Judicial District Court	Reva Towslee Corbett
County Judge	Frank J. Malinak, III
Commissioner, Precinct #1	Mark Matthijetz
Commissioner, Precinct #2	Richard Wagner
Commissioner, Precinct #3	Alan Turner
Commissioner, Precinct #4	Steven Knobloch
County Clerk	Sharon Blasig
District Clerk	Lisa Teinert
County Treasurer	Melinda Krause
County & District Attorney	Martin Placke
Tax Collector	David Matthijetz
Sheriff	Garrett Durrenberger
Constable, Precinct #2	Adam Gonzales, Jr.
Constable, Precinct #3	Billy Stephens
Constable, Precinct #4	Steven Pohorelsky
Justice of the Peace, Precinct #2	Michael York
Justice of the Peace, Precinct #3	Don Milburn
Justice of the Peace, Precinct #4	Danita Smith
County Auditor	Jared Albrecht
County Extension Agent – Agriculture	Geri Kline
County Extension Agent – H.E.	Tonya Poncik

LEE COUNTY PROFILE

The county seat is located in Giddings, Texas. Lee County was created on April 14, 1874 from portions of Washington, Burleson, Bastrop and Fayette Counties and organized on July 27, 1874. Lee County has 629 square miles, 481 miles of county roads, 8 taxing entities and approximately 125 county employees.

County services and responsibilities include but are not limited to:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Operating a jail
- Issuing vehicle registrations
- Collections of property taxes (for all 8 taxing entities)
- Providing health and social services to the indigent
- Veterans services
- Recycling program
- Supplementing EMS and Volunteer Fire Departments

Demographics:

2020 Census Population: 17,480

Racial Composition: White – 62.9%

Black – 9.9%

Hispanic – 25.6%

Other – 1.6%

Median household income: \$60,750

Source: U.S. Census

LEE COUNTY POLICIES

The Lee County Commissioners Court adopted the following policies for officials and department heads. This will allow the officials to have guidelines regarding Lee County's Policies.

I FINANCIAL POLICY (Commissioners' Court Approved August 14, 2023)

Please see Section IV

II MEAL EXPENSE

Per the Lee County Personnel Policy, employees will receive Per Diem in the amount of \$35.00 per day (\$26.50 for travel days) for overnight stays for county related travel expenses. For Non-overnight travel, employees will receive \$15.00 for meals.

III CREDIT CARD USE (Commissioners' Court Approved August 14, 2023) (Amended May 13, 2024)

Treasurer's Office Credit Card

The Lee County Treasurer has a credit card that may be checked out at the County Treasurer's office. All transactions must be pre-authorized in writing by the Lee County Treasurer's Office. Use of the credit card is limited to emergencies or lodging for conferences/training. All transactions other than lodging are subject to special permission by the Lee County Treasurer. Any person that makes an unauthorized transaction may have their credit card use privilege revoked by the Treasurer. All purchasing rules apply to credit card purchases. (Local Government Code Sec. 262)

All receipts for purchases made on the credit card must be given to the County Treasurer's Office within 24 hours of transaction or 10 days if being used for traveling purposes. The Lee County Treasurer's office will only make payments supported by itemized receipts. Any person that does not turn in itemized receipts will be subject to paying the late fees or research fees charged by the credit card company that result from the unpaid balance portions.

Credit card transactions used for personal purposes are not authorized and are prohibited.

The Treasurer's office is limited to six credit cards.

Sheriff's Office Credit Card

The Lee County Sheriff has a credit card that may be used by the Sheriff's office. All transactions must be pre-authorized by the County Sheriff or the Chief Deputy. All transactions are subject to special permission by the Lee County Sheriff. Any person that makes an unauthorized transaction may have their credit card use privilege revoked by the Sheriff. All purchasing rules apply to credit card purchases. (Local Government Code Sec. 262)

All receipts for purchases made on the credit card must be given to the County Sheriff or designee within 24 hours of transaction or 10 days if being used for traveling purposes. The monthly credit statement and supporting receipts shall be timely submitted to the Treasurer's office so that payment can be approved during the first Commissioners' Court of the month. The Lee County Treasurer's office will only make payments supported by itemized receipts. Any person that does not turn in itemized receipts will be subject to paying the late fees or research fees charged by the credit card company that result from the unpaid balance portions.

Credit card transactions used for personal purposes are not authorized and are prohibited.

The Sheriff's office is limited to three credit cards.

County Judge's Office Credit Card

The Lee County Judge has a credit card that may be used by the Judge's office. All transactions must be pre-authorized by the County Judge. All transactions are subject to special permission by the Lee County Judge. Any person that makes an unauthorized transaction may have their credit card use privilege revoked by the Judge. All purchasing rules apply to credit card purchases. (Local Government Code Sec. 262)

All receipts for purchases made on the credit card must be given to the County Judge or designee within 24 hours of transaction or 10 days if being used for traveling purposes. The monthly credit statement and supporting receipts shall be timely submitted to the Treasurer's office so that payment can be approved during the first Commissioners' Court of the month. The Lee County Treasurer's office will only make payments supported by itemized receipts. Any person that does not turn in itemized receipts will be subject to paying the late fees or research fees charged by the credit card company that result from the unpaid balance portions.

Credit card transactions used for personal purposes are not authorized and are prohibited.

The Judge's office is limited to two credit cards.

IV PURCHASE ORDER PROCEDURES AND POLICY

When approving this budget, the Lee County Commissioners' Court adopts the following purchasing policies:

1. All purchasing scenarios require that affected line items do in fact have sufficient funds to cover the desired purchase.
2. If needed, line item transfers must be done prior to purchase and submitting the purchase order
3. Purchases of \$50,000.00 and above (for all departments in one budget year from one vendor) must go through the advertising process requesting sealed bids after submitting the initial purchase order form unless purchased through a cooperative that has already done the bidding.

Exemptions from the purchase order process:

1. All food, medical care and medical supplies for the jail.
2. All labor, service, repair items, and intangibles.

LEE COUNTY INDEBTEDNESS STATEMENT

The following are outstanding notes, bonds and/or loans that were outstanding as shown below:

Due to: Wilmington Trust, Dallas, Texas

For: Lee County Law Enforcement Center

Lee County, Texas General Obligation Refunding Bonds, Series 2015

Department: Interest & Sinking Fund

Original Amount: \$7,375,000.00

Original Date: April 14, 2015

September 30, 2024 Balance: \$2,040,000.00

The above figures are all of the loans, bonds, notes, or other such encumbrances of Lee County, Texas at the time this budget was filed with the County Clerk. The above does not take into consideration lease/purchase agreements for automobiles, equipment, computer contracts, or any other financial contract that the county may be responsible for paying.

FINANCIAL SECTION

Lee County's budget and financial policies serve as a basis for overall fiscal management of the county's resources. These policies are designed to guide elected officials and department heads in controlling and maintaining fiscal stability. Goals and objectives are incorporated into policy statements. Policies will be re-evaluated as needed to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Planning Strategies

1. A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.
2. The annual budget document will be prepared in a manner understandable to the general public and the governing body. The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.
3. The annual external audit is important for accounting, bond issue and grant requirements. Lee County Commissioners' Court has appropriated necessary funds to provide for an annual external audit.
4. A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. A monthly budget and cash balance statement is prepared and distributed.

5. Investments shall be maintained in accordance with Lee County Investment Policy. The portfolio shall achieve sufficient liquidity as to meet the county's obligations as they become due.

6. Fixed assets shall be safeguarded by properly tagging, recording and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location and inventory tag number. Periodic inspections of inventory shall be conducted. Capitalization criteria for fixed assets is a minimum cost of \$5,000.00 and a useful life of two years or more.

Capital Improvement Projects

7. Capital projects should be developed to demonstrate the need for the project and the short and long-term effects on the community. Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

Debt Management

8. Prior to the issuance of any debt (certificates of obligation, general obligation, tax anticipation notes or lease purchase agreements), consideration shall be given to the tax rate requirements for the new debt and the overall county debt. The finance period for capital projects through the issuance of bonds shall not exceed the useful life of the asset.

GOVERNMENT FUNDS OVERVIEW

General Fund

(Fund 1000 and 1001)

The general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue in the general fund are ad valorem taxes.

Road & Bridge Funds

(Funds 1501-1514)

Special Road Tax funds are received from ad valorem taxes (\$.1084 per \$100 valuation). In addition to the Special Road Tax, state funding, auto registration and interest must be used only for maintenance, construction, repair of roads and bridges and associated costs (such as labor, supplies, etc.) in Lee County. The Road & Bridge Funds also receive a portion of the General Fund ad valorem taxes and fines to be spent on roads and bridges.

Dedicated Funds

(Fund 2810-2891)

Funds specifically required to account for revenues and expenditures restricted for specific purposes. Dedicated funds include:

Law Enforcement Education, Vehicle Inventory Tax, Donations for special projects, JP Technology and Judicial Efficiency (TP), Courthouse Security Fund and other funds as specified by law.

Debt Service Funds

(Fund 6000)

The debt service fund is used to account for the payment of principal and interest on general long-term debt. Primary sources of revenue include ad valorem taxes and interest income.

Capital Projects Funds

(Fund 7000)

Funds specifically designed to account for the acquisition or construction of major capital facilities and major capital improvements.

Agency Funds

(Fund 8800 and 8900)

Agency funds contain resources held by the County in a custodial capacity for individuals, private organizations and other governments.

Special Revenue Funds

Funds specifically to account for revenues and expenditures that require (1) special funding; (2) are required by law; and/or (3) accounting requirements. These funds include:

(Fund 1002)-Child Safety Fund

(Fund 1003)-JV Delinquent Prevention Fund

(Fund 1004)-Inmate Phone Time Income Fund

(Fund 1200)-Economic Development

(Fund 1700)-Indigent Health Care

(Fund 1800)-County Law Library

(Fund 1900)-Recycling

(Fund 2000)-Court Appointed Attorney

(Fund 2100)-Right-of-Way

(Fund 2200)-Lee Co. Historical Commission

(Fund 2300)-County Clerk Records Mgmt.

(Fund 2403)-Courthouse Restoration Ph. III

(Fund 2500)-Hot Check Fund

(Fund 2600)-Sheriff's Office Confiscation

(Fund 2700)-Lee Memorial Hospital

(Fund 3000)-County Attorney Special Accts.

(Fund 3010)-Controlled Subs. Reimb. Fund

(Fund 3400)-SO Gambling Seizure Funds

(Fund 3401)-CA Gambling Seizure Funds

(Fund 3500)-HAVA Grant Fund

(Fund 3600)-Fletcher Buildings

(Fund 3700)-Election Contract Fund

(Fund 3900)-Flood Grant Fund

(Fund 4001)-American Rescue Plan Act

(Fund 4002)-Local Assistance & Tribal Consistency Fund

(Fund 4050)-Opioid Abatement Settlement Fund

(Fund 4060)-Rural Sheriff's Office Assist. Grant

(Fund 4061)-Rural Prosecutor's Office Salary Assist. Grant

LEE COUNTY, TEXAS
 2024 TAX YEAR REVENUE
FISCAL YEAR END 9/30/2025 BUDGET

	<u>General Fund</u>	<u>Lateral Road</u>
CERTIFIED NET TAXABLE VALUE	<u>\$ 2,873,845,209.00</u>	<u>\$2,868,138,140.00</u>
	\$ 2,873,845,209.00	\$2,868,138,140.00
FREEZE CEILING	\$ 447,523,454.00	\$ 447,523,454.00
TRANSFER ADJUSTMENT	<u>\$ 166,395.00</u>	<u>\$ 163,275.00</u>
TAXABLE VALUE	<u>\$ 2,426,155,360.00</u>	<u>\$2,420,451,411.00</u>

	<u>COUNTY</u>	<u>LATERAL ROAD</u>	<u>INT. & SINKING</u>
Assessed Valuation	\$ 2,426,155,360.00	\$2,420,451,411.00	\$ 2,426,155,360.00
Rate per \$100	0.4102	0.1084	0.0231
Tax	\$ 9,952,089.29	\$ 2,623,769.33	\$ 560,441.89
Freeze Ceiling Tax(Estimate)	\$ 1,250,000.00	\$ 330,000.00	\$ 75,000.00
Total Tax For 2024	\$ 11,202,089.29	\$ 2,953,769.33	\$ 635,441.89
Less Current Delinquent(est. 3% at Year End)	\$ 336,062.68	\$ 88,613.08	\$ 19,063.26
Estimated Current Income	\$ 10,866,026.61	\$ 2,865,156.25	\$ 616,378.63
Plus: Prior Year Collections	<u>\$ 150,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 15,000.00</u>
TOTAL TAX INCOME	\$ 11,016,026.61	\$ 2,915,156.25	\$ 631,378.63

<u>ALLOCATION OF COUNTY TAXES</u>	<u>RATE</u>	<u>COUNTY TAX</u>	<u>LATERAL ROAD</u>
General Fund	97.000%	\$ 10,540,045.81	
Road & Bridge	<u>3.000%</u>	<u>\$ 325,980.80</u>	<u>\$ 2,865,156.25</u>
	100.000%	10,866,026.61	
<u>Road and Bridge Allocation</u>			
Road & Bridge #1	25.00%	\$ 81,495.20	\$ 573,031.25
Road & Bridge #2	25.00%	\$ 81,495.20	\$ 687,637.50
Road & Bridge #3	25.00%	\$ 81,495.20	\$ 888,198.44
Road & Bridge #4	<u>25.00%</u>	<u>\$ 81,495.20</u>	<u>\$ 716,289.06</u>
	100.00%	\$ 325,980.80	\$ 2,865,156.25

GENERAL AD VALOREM	0.4102	Lateral Distribution:	R & B #1	20%
LATERAL ROAD	0.1084		R & B #2	24%
INTEREST & SINKING	<u>0.0231</u>		R & B #3	31%
			R & B #4	25%
TOTAL TAX RATE	0.5417			

LEE COUNTY 2023-2024 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/23	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/24
1000	General	\$ 10,900,000.00	\$ 14,280,862.00	\$ -	\$ 218,403.00	\$ 2,003,207.75	\$ 10,525,656.00	\$ 12,870,401.25
1002	Child Safety Fund	\$ 13,660.00	\$ 528.00	\$ -	\$ -	\$ -	\$ -	\$ 14,188.00
1004	Inmate Phone Time Income	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ 13,000.00
1200	Economic Development	\$ 247,984.00	22,066.00	-	-	-	17,648.00	\$ 252,402.00
1501	R&B Precinct #1	\$ 1,047,874.00	829,275.00	-	50,793.00	4,500.00	819,264.00	\$ 1,104,178.00
1502	R&B Precinct #2	\$ 1,760,453.00	967,708.00	-	50,793.00	33,647.00	1,189,123.00	\$ 1,556,184.00
1503	R&B Precinct #3	\$ 1,577,856.00	1,157,518.00	-	50,793.00	4,470.00	963,977.00	\$ 1,817,720.00
1504	R&B Precinct #4	\$ 1,140,043.00	990,836.00	-	50,793.00	4,500.00	657,672.00	\$ 1,519,500.00
1511	R&B Precinct #1 Grant Fund	\$ -	114,723.00	-	4,500.00	-	6,250.00	\$ 112,973.00
1512	R&B Precinct #2 Grant Fund	\$ -	134,251.00	-	29,177.00	-	37,678.00	\$ 125,750.00
1513	R&B Precinct #3 Grant Fund	\$ -	-	-	-	-	-	\$ -
1514	R&B Precinct #4 Grant Fund	\$ -	123,223.00	-	4,500.00	-	6,250.00	\$ 121,473.00
1700	Indigent Health Care	\$ 199,909.00	19,191.00	-	220,000.00	-	210,758.00	\$ 228,342.00
1800	County Law Library	\$ 34,364.00	9,872.00	-	-	-	3,365.00	\$ 40,871.00
1900	Recycling	\$ 48,384.00	1,693.00	-	60,000.00	-	29,451.00	\$ 80,626.00
2000	Court Appt. Atty.	\$ 231,746.00	27,192.00	-	-	-	52,964.00	\$ 205,974.00
2100	Right of Way	\$ 33,173.00	1,129.00	-	-	-	-	\$ 34,302.00
2200	Lee Co. Historical Commission	\$ 11,988.00	1,212.00	-	500.00	-	1,776.00	\$ 11,924.00
2300	Records Management (Co.Clk)	\$ 91,755.00	45,742.00	-	-	-	51,394.00	\$ 86,103.00
2403	Courthouse Restoration Ph. III	\$ 224,996.00	698,741.00	-	1,439,902.00	-	2,363,639.00	\$ -
2500	Hot Check Fund (Co. Atty.)	\$ 49,708.00	593.00	-	-	-	7,079.00	\$ 43,222.00
2600	Sheriff Special Fund	\$ 25,283.00	40,803.00	-	-	-	4,861.00	\$ 61,225.00
2700	Hospital Dist. Account	\$ 79.00	-	-	-	-	-	\$ 79.00

LEE COUNTY 2023-2024 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/23	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/24
	DEDICATED FUNDS							
2810	Judicial Education Fund	\$ 3,792.00	378.00	-	-	-	-	\$ 4,170.00
2820	Child Abuse Prevention Fund	\$ 6,138.00	376.00	-	-	-	-	\$ 6,514.00
2830	JP Technology Fund	\$ 108,620.00	17,553.00	-	-	-	22,000.00	\$ 104,173.00
2831	District Clerk Techology Fund	\$ 1,988.00	308.00	-	-	-	-	\$ 2,296.00
2832	District Court Tech/Arch Fund	\$ 1,652.00	218.00	-	-	-	-	\$ 1,870.00
2833	County Clerk Technology Fund	\$ 15,085.00	1,106.00	-	-	-	5,762.00	\$ 10,429.00
2834	Video Fee Fund	\$ 7,617.00	586.00	-	-	-	1,496.00	\$ 6,707.00
2835	Family Protection Fees Fund	\$ 1,957.00	66.00	-	-	-	-	\$ 2,023.00
2836	TP Reimbursement Fee Fund	\$ 5,207.00	1,961.00	-	-	-	-	\$ 7,168.00
2840	Sheriff's LEOSE Fund	\$ 1,145.00	6,846.00	-	-	-	2,696.00	\$ 5,295.00
2842	Constable Pct. #2 LEOSE Fund	\$ 7,367.00	2,042.00	-	-	-	-	\$ 9,409.00
2843	Constable Pct. #3 LEOSE Fund	\$ 676.00	1,467.00	-	-	-	988.00	\$ 1,155.00
2844	Constable Pct. #4 LEOSE Fund	\$ 603.00	1,483.00	-	-	-	918.00	\$ 1,168.00
2845	Homeland Security	\$ 1,707.00	58.00	-	-	-	-	\$ 1,765.00
2850	Judicial Efficiency Fund	\$ 16,888.00	651.00	-	-	-	-	\$ 17,539.00
2855	Court Reporter (STENO) Fund	\$ 12,744.00	6,722.00	-	-	-	13,050.00	\$ 6,416.00
2856	County Jury Fund	\$ 7,130.00	3,136.00	-	-	-	-	\$ 10,266.00
2857	Guardianship Fund	\$ 29,826.00	4,303.00	-	-	-	-	\$ 34,129.00
2858	Pre-Trial Diversion Fund	\$ 42,463.00	18,671.00	-	-	-	8,000.00	\$ 53,134.00
2859	Ignition Interlock Fund	\$ 1,261.00	1,362.00	-	-	-	800.00	\$ 1,823.00
2860	Local Truancy Prvntn&Diversion	\$ 52,801.00	18,352.00	-	-	-	-	\$ 71,153.00
2861	County Specialty Court	\$ 4,674.00	1,358.00	-	-	-	-	\$ 6,032.00
2862	Truancy Court	\$ 104.00	4.00	-	-	-	-	\$ 108.00
2865	Language Access Fund	\$ 3,209.00	1,669.00	-	-	-	-	\$ 4,878.00
2867	Court Facility Fund	\$ 11,761.00	5,401.00	-	-	-	-	\$ 17,162.00
2868	Justice Court Support Fund	\$ 12,068.00	7,132.00	-	-	-	-	\$ 19,200.00
2870	County Clerk Archive Fund	\$ 303,642.00	46,672.00	-	-	-	-	\$ 350,314.00
2872	Court Record Preservation Fund	\$ 882.00	182.00	-	-	-	250.00	\$ 814.00
2873	District Clerk Records Preservation	\$ 8,838.00	8,127.00	-	-	-	-	\$ 16,965.00
2876	County Records Management Fund	\$ 854.00	2,681.00	-	-	-	500.00	\$ 3,035.00
2878	Vital Statistics Preservation Fund	\$ 4,747.00	979.00	-	-	-	-	\$ 5,726.00
2880	Courthouse Security Fund	\$ 130,389.00	28,854.00	-	-	-	2,500.00	\$ 156,743.00
2885	Justice Court Security Fund	\$ 1,888.00	207.00	-	-	-	725.00	\$ 1,370.00
2890	Tax Collector VIT Fund	\$ 3,285.00	112.00	-	-	-	-	\$ 3,397.00
2891	Blood Draw Fund	\$ 201.00	7.00	-	-	-	-	\$ 208.00

LEE COUNTY 2023-2024 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/23	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/24
3000	County Attorney Spec. Acct.	\$ 72,909.00	6,625.00	-	-	-	3,209.00	\$ 76,325.00
3010	Controlled Subs. Reimb. Fund	\$ 1,380.00	5,610.00	-	-	-	-	\$ 6,990.00
3400	SO Gambling Seizure Fund	\$ 3,218.00	286.00	-	-	-	-	\$ 3,504.00
3401	CA Gambling Seizure Fund	\$ 6,565.00	584.00	-	-	-	-	\$ 7,149.00
3500	HAVA Grant Fund	\$ 21,627.00	1,924.00	-	-	-	-	\$ 23,551.00
3600	Fletcher Buildings Fund	\$ 42,902.00	6,647.00	-	10,000.00	-	7,263.00	\$ 52,286.00
3900	Flood Grant Fund	\$ 146,261.00	5,668.00	-	9,376.75	160,695.00	-	\$ 610.75
4001	American Rescue Plan Act Fund	\$ 1,116,140.00	28,622.00	-	-	-	1,004,207.00	\$ 140,555.00
4002	Local Assistance & Tribal Consistency Fund	\$ 100,000.00	-	-	-	-	100,000.00	\$ -
4050	Opioid Abatement Settlement	\$ 9,561.00	1,860.00	-	-	-	-	\$ 11,421.00
4060	Rural Sheriff's Office Salary Assistance	\$ -	350,000.00	-	-	-	349,999.74	\$ 0.26
4061	Rural Prosecutor Salary Assistance	\$ -	175,000.00	-	69,197.00	57,708.00	86,560.00	\$ 99,929.00
6000	Interest & Sinking Fund	\$ 106,534.00	769,050.00	-	-	-	712,408.00	\$ 163,176.00
7000	Capital Improvements	\$ 645,365.00	-	-	-	-	-	\$ 645,365.00
TOTALS		\$ 20,724,926.00	\$ 21,023,064.00	\$ -	\$ 2,268,727.75	\$ 2,268,727.75	\$ 19,272,136.74	\$ 22,475,853.26

Lee County Salary Worksheet 2024-2025 Budget	2023-2024 Monthly Expense Allowance	2023-2024 Monthly Clothing Allowance	2023-2024 Monthly Certification Pay	2023-2024 Salary Adjustment	2023-2024 Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	2024-2025 Monthly Expense Allowance	2024-2025 Monthly Clothing Allowance	2024-2025 Monthly Certification Pay	2024-2025 Salary Adjustment	2024-2025 Maximum Mo./Hrly. Salary	2024-2025 Maximum Annual Salary	FICA Annual Amount 7.65%	Retirement County Match 10.33%
COUNTY JUDGE (400)														
Elected Official	650.00	-	-	650.00	4,479.00	62,198.00	650.00	-	-	650.00	4,837.32	66,498.00	5,087.10	6,869.25
Elected Official State Supplement	-	-	-	-	2,100.00	25,200.00	-	-	-	-	2,100.00	25,200.00	1,927.80	2,603.16
1st Administrative Assistant	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Overtime	-	-	-	-	-	412.00	-	-	-	-	-	1,500.00	114.75	154.95
Department Total						129,476.00						138,146.00	10,569.00	14,271.00
COMMISSIONERS COURT (401)														
Elected Official Pct 1	350.00	-	-	650.00	4,962.83	64,404.00	350.00	-	-	650.00	5,776.58	74,169.00	5,673.93	7,661.66
Elected Official Pct 2	350.00	-	-	650.00	4,962.83	64,404.00	350.00	-	-	650.00	5,776.58	74,169.00	5,673.93	7,661.66
Elected Official Pct 3	350.00	-	-	650.00	4,962.83	64,404.00	350.00	-	-	650.00	5,776.58	74,169.00	5,673.93	7,661.66
Elected Official Pct 4	350.00	-	-	650.00	4,962.83	64,404.00	350.00	-	-	650.00	5,776.58	74,169.00	5,673.93	7,661.66
Department Total						257,616.00						296,676.00	22,696.00	30,647.00
COUNTY CLERK (403)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,924.46	6,649.63
Chief Deputy / (pd \$75 per month Interpreter)	-	-	-	650.00	19,719.2	42,566.00	-	-	-	650.00	21,296.7	45,848.00	3,507.38	4,736.10
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy (pd \$50 per mo from Fund 2300)	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Overtime	-	-	-	-	-	206.00	-	-	-	-	-	206.00	15.76	21.28
Department Total						263,566.00						283,918.00	21,720.00	29,329.00
VETERANS' SERVICES (405)														
Veterans Officer (32 hrs per week FY 2025) - Includes \$600 annual telephone allowance	-	-	-	-	1,198.87	14,387.00	-	-	-	650.00	23,647.8	40,600.00	3,105.90	4,193.98
Assistant Officer (15 hrs per week FY 2025)	-	-	-	-	1,113.52	13,363.00	-	-	-	325.00	14,967.9	12,000.00	918.00	1,239.60
Overtime	-	-	-	-	-	-	-	-	-	-	-	3,000.00	229.50	309.90
Department Total						27,750.00						55,600.00	4,254.00	5,744.00
NON-DEPARTMENTAL (409)														
Fire Department Mechanic	-	-	-	-	576.04	6,913.00	-	-	-	-	622.16	7,466.00	571.15	771.24
Magistrate Interpreters Temp / Seasonal	-	-	-	-	-	200.00	-	-	-	-	-	200.00	15.30	-
						7,113.00						7,666.00	587.00	772.00
IT DEPARTMENT (420)														
IT Director	-	-	-	650.00	28,166.4	59,237.00	-	-	-	650.00	30,419.8	63,924.00	4,890.19	6,603.35
Overtime	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	51.65
Department Total						59,737.00						64,424.00	4,929.00	6,655.00
HUMAN RESOURCES (425)														
HR Clerk (Up to 20 hours per week)	-	-	-	325.00	19,719.2	20,833.00	-	-	-	-	-	-	-	-
COUNTY COURT (426)														
Bailiff - County Court	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	371.88
Bailiff - Reserve Constable	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	371.88
Court Reporters	-	-	-	-	-	2,500.00	-	-	-	-	-	2,500.00	191.25	258.25
Visting Judges Temp / Seasonal	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	-
Interpreters Temp / Seasonal	-	-	-	-	-	700.00	-	-	-	-	-	700.00	53.55	-
Department Total						10,900.00						10,900.00	834.00	1,003.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024 Monthly Expense Allowance	2023-2024 Monthly Clothing Allowance	2023-2024 Monthly Certification Pay	2023-2024 Salary Adjustment	2023-2024 Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	2024-2025 Monthly Expense Allowance	2024-2025 Monthly Clothing Allowance	2024-2025 Monthly Certification Pay	2024-2025 Salary Adjustment	2024-2025 Maximum Mo./Hrly. Salary	2024-2025 Maximum Annual Salary	FICA Annual Amount 7.65%	Retirement County Match 10.33%
DISTRICT COURT (435)														
District Judge #21	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	-
Court Reporter	-	-	-	162.50	1,108.20	13,461.50	-	-	-	162.50	1,196.91	14,525.50	1,111.21	1,500.49
District Judge #335	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	-
Court Reporter	-	-	-	162.50	1,108.20	13,461.50	-	-	-	162.50	1,196.91	14,525.50	1,111.21	1,500.49
Bailiff - District Court	-	-	-	-	400.00	4,800.00	-	-	-	-	400.00	4,800.00	367.20	495.84
Extra Bailiff Services	-	-	-	-	-	2,400.00	-	-	-	-	-	2,400.00	183.60	247.92
Court Reporter Fill-In	-	-	-	-	-	1,500.00	-	-	-	-	-	1,500.00	114.75	-
Court Coordinator	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Interpreters - Temp / Seasonal	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00	267.75	-
Visting Judge Temp / Seasonal	-	-	-	-	-	400.00	-	-	-	-	-	400.00	30.60	-
2 Metal Detector Attendants pd from Courthouse Security - Dedicated Funds (Fund 2880)	-	-	-	-	-	11,200.00	-	-	-	-	-	11,200.00	856.80	1,156.96
Department Total						99,589.00						104,999.00	8,033.00	9,545.00
DISTRICT CLERK (450)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,924.46	6,649.63
Chief Deputy	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						222,767.00						239,954.00	18,357.00	24,788.00
JP#2 (452)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,924.46	6,649.63
Chief Clerk	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Clerk	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Clerk	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Interpreter - Temp / Seasonal	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	-
Overtime	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00	267.75	361.55
Department Total						186,044.00						200,066.00	15,306.00	20,616.00
JP#3 (453)														
Elected Official	350.00	-	-	650.00	3,444.58	46,185.00	350.00	-	-	650.00	3,720.15	49,492.00	3,786.14	5,112.53
Chief Clerk	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Interpreter Temp / Seasonal	-	-	-	-	-	100.00	-	-	-	-	-	100.00	7.65	-
Department Total						87,951.00						94,540.00	7,233.00	9,756.00
JP#4 (454)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,924.46	6,649.63
Chief Clerk (Also paid \$600 per year from Fund 2859 - Ignition Interlock Fund)	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Clerk	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Interpreter Temp / Seasonal	-	-	-	-	-	100.00	-	-	-	-	-	100.00	7.65	-
Department Total						141,936.00						152,793.00	11,689.00	15,774.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match 10.33%
COUNTY ATTORNEY (475)														
Elected Official	650.00	-	-	650.00	848.41	18,631.00	650.00	-	-	650.00	795.83	18,000.00	1,377.00	-
Administrative Assistant	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Administrative Assistant	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Administrative Assistant	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
F/T Assistant CA/DA	-	-	-	650.00	7,787.85	94,105.00	-	-	-	650.00	8,490.91	102,541.00	7,844.39	10,592.49
Assistant C/D Attorney	-	-	-	-	4,750.00	57,000.00	-	-	-	650.00	4,188.33	50,910.00	3,894.62	5,259.01
Assistant C/D Attorney	-	-	-	-	-	-	-	-	-	650.00	580.00	7,610.00	582.17	786.12
Part-Time Employee	-	-	-	-	-	618.00	-	-	-	-	-	10,618.00	812.28	1,096.84
Assistant Prosecutor Longevity Pay	-	-	-	-	416.67	5,000.00	-	-	-	-	416.67	5,000.00	382.50	516.50
Overtime	-	-	-	-	-	3,500.00	-	-	-	-	-	5,000.00	382.50	516.50
Assistant CA Paid from ARPA Fund 4001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paid 6 months prior year	-	-	-	-	7,250.00	43,500.00	-	-	-	-	-	-	-	-
Hot Check Fund - 2500	-	-	-	-	-	10,000.00	-	-	-	-	-	10,000.00	765.00	1,033.00
Pre-Trial Diversion - Fund 2858	-	-	-	-	-	14,500.00	-	-	-	-	-	14,500.00	1,109.25	1,497.85
CA Forfeiture Fund - Fund 3000	-	-	-	-	-	4,500.00	-	-	-	-	-	4,500.00	344.25	464.85
Fund 4061:														
Rural Prosecutor's Office Salary Assistance Grant Program														
Victim Assistance Coordinator	-	-	-	-	-	7,850.00	-	-	-	-	500.00	6,000.00	459.00	619.80
Victim Assistance Coordinator	-	-	-	-	-	7,850.00	-	-	-	-	-	-	-	-
Victim Assistance Coordinator	-	-	-	-	-	7,850.00	-	-	-	-	-	-	-	-
F/T Assistant CA/DA	-	-	-	-	-	12,000.00	-	-	-	-	1,000.00	12,000.00	918.00	1,239.60
F/T Assistant CA/DA	-	-	-	-	-	-	-	-	-	-	7,250.00	87,000.00	6,655.50	8,987.10
Assistant CA/DA	-	-	-	-	-	72,441.00	-	-	-	-	1,666.66	20,000.00	1,530.00	2,066.00
Part-time FY 24 Temp/Seasonal Investigator FY 25	-	-	-	-	-	40,000.00	-	-	-	-	-	25,000.00	1,912.50	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department Total						524,343.00						513,523.00	39,285.00	48,606.00
ELECTIONS (490)														
Elections Administrator	-	-	-	650.00	3,418.00	41,666.00	-	-	-	650.00	21.30	44,948.00	3,438.53	4,643.13
Election Workers - Temp / Seasonal	-	-	-	-	-	35,000.00	-	-	-	-	-	31,000.00	2,371.50	-
Overtime	-	-	-	-	-	10,000.00	-	-	-	-	-	14,000.00	1,071.00	-
Department Total						86,666.00						89,948.00	6,882.00	4,644.00
COUNTY AUDITOR (495)														
Appointed Official	350.00	-	-	650.00	5,904.29	75,702.00	350.00	-	-	650.00	6,199.58	79,245.00	6,062.25	8,186.01
1st Assitant Auditor	-	-	-	650.00	21,867.7	46,135.00	-	-	-	650.00	22,961.0	48,409.00	3,703.29	5,000.65
2nd Assitant Auditor	-	-	-	650.00	20,480.7	43,250.00	-	-	-	650.00	21,504.7	45,380.00	3,471.57	4,687.76
Overtime	-	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00	76.50	103.30
Department Total						166,087.00						174,034.00	13,314.00	17,978.00
COUNTY TREASURER (497)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,924.46	6,649.63
Chief Deputy	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Deputy	-	-	-	650.00	19,018.2	40,208.00	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Deputy (New Full-Time FY 2025)	-	-	-	-	-	-	-	-	-	650.00	20,539.6	43,373.00	3,318.04	4,480.44
Part-Time Employee	-	-	-	-	-	5,150.00	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	1,000.00	-	-	-	-	-	3,500.00	267.75	361.55
Department Total						147,986.00						199,566.00	15,267.00	20,616.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match
TAX ASSESSOR / COLLECTOR (499)														
Elected Official	664.00	-	-	650.00	4,592.66	63,730.00	664.00	-	-	650.00	4,960.16	68,140.00	5,212.71	7,038.87
Chief Deputy	-	-	-	650.00	19,7192	41,666.00	-	-	-	650.00	21,2967	44,948.00	3,438.53	4,643.13
Chief Deputy	-	-	-	650.00	19,7192	41,666.00	-	-	-	650.00	21,2967	44,948.00	3,438.53	4,643.13
Deputy	-	-	-	650.00	19,0182	40,208.00	-	-	-	650.00	20,5396	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,0182	40,208.00	-	-	-	650.00	20,5396	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,0182	40,208.00	-	-	-	650.00	20,5396	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,0182	40,208.00	-	-	-	650.00	20,5396	43,373.00	3,318.04	4,480.44
Deputy	-	-	-	650.00	19,0182	40,208.00	-	-	-	650.00	20,5396	43,373.00	3,318.04	4,480.44
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						348,617.00						375,416.00	28,720.00	38,781.00
PUBLIC FACILITIES (510)														
Chief Maintenance	-	-	-	650.00	22,5038	47,458.00	-	-	-	650.00	24,3041	51,203.00	3,917.03	5,289.27
Custodian/Supervisor	-	-	-	650.00	20,8918	44,105.00	-	-	-	650.00	22,5631	47,582.00	3,640.03	4,915.23
Custodian	-	-	-	650.00	18,7495	39,649.00	-	-	-	650.00	20,2495	42,770.00	3,271.91	4,418.15
Temp / Seasonal	-	-	-	-	-	4,495.00	-	-	-	325.00	18,0000	19,045.00	1,456.95	1,967.35
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						136,222.00						161,115.00	12,326.00	16,644.00
CONSTABLE #2 (552)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,925.00	6,650.00
CONSTABLE #3 (550)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,925.00	6,650.00
CONSTABLE #4 (554)														
Elected Official	350.00	-	-	650.00	4,592.66	59,962.00	350.00	-	-	650.00	4,960.16	64,372.00	4,925.00	6,650.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match
SHERIFF'S DEPT. GENERAL FUND (560)														
Elected Official - Sheriff	-	-	-	650.00	6,195.83	75,000.00	-	-	-	650.00	6,691.49	80,948.00	6,192.53	8,361.93
Chief Deputy	-	100.00	400.00	650.00	25,703.8	63,790.00	-	100.00	400.00	650.00	27,760.1	68,361.00	5,229.62	7,061.70
Captain Deputy	-	100.00	400.00	650.00	25,411.7	63,141.00	-	100.00	400.00	650.00	27,444.6	67,660.00	5,175.99	6,989.28
CID Sergeant	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
CID Sergeant	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
CID Sergeant	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
Sergeant/Deputy	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
Sergeant/Deputy	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
Sergeant/Deputy	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
Sergeant/Deputy	-	100.00	400.00	650.00	23,393.0	58,653.00	-	100.00	400.00	650.00	25,264.4	62,814.00	4,805.28	6,488.69
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Cadet/Deputy	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
SRO Deputy Position	-	100.00	400.00	650.00	22,607.6	56,907.00	-	100.00	400.00	650.00	24,416.2	60,928.00	4,661.00	6,293.87
Administrative Services Specialist	-	-	-	650.00	23,757.6	50,066.00	-	-	-	650.00	25,658.2	54,020.00	4,132.53	5,580.27
Dispatcher Supervisor	-	-	-	650.00	23,757.6	50,066.00	-	-	-	650.00	25,658.2	54,020.00	4,132.53	5,580.27
Dispatcher	-	-	-	650.00	22,885.5	48,252.00	-	-	-	650.00	24,716.3	52,061.00	3,982.67	5,377.91
Dispatcher	-	-	-	650.00	22,885.5	48,252.00	-	-	-	650.00	24,716.3	52,061.00	3,982.67	5,377.91
Dispatcher	-	-	-	650.00	22,885.5	48,252.00	-	-	-	650.00	24,716.3	52,061.00	3,982.67	5,377.91
Dispatcher	-	-	-	650.00	22,885.5	48,252.00	-	-	-	650.00	24,716.3	52,061.00	3,982.67	5,377.91
Dispatcher	-	-	-	650.00	22,885.5	48,252.00	-	-	-	650.00	24,716.3	52,061.00	3,982.67	5,377.91
Part-Time Summer Help	-	-	-	-	-	4,500.00	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	97,931.00	-	-	-	-	-	97,931.00	7,491.73	10,116.28
Department Total						1,844,368.00						1,967,068.00	150,481.00	203,199.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match 10.33%
RURAL SHERIFF'S DEPARTMENT OFFICE SALARY ASSISTANCE GRANT														
SALARY SUPPLEMENT - SHERIFF'S OFFICE														
Elected Official - Sheriff	-	-	-	-	-	-	-	-	-	-	583.33	7,000.00	535.50	723.10
Chief Deputy	-	-	-	-	-	-	-	-	-	-	916.66	11,000.00	841.50	1,136.30
Captain Deputy	-	-	-	-	-	-	-	-	-	-	666.66	8,000.00	612.00	826.40
CID Sergeant	-	-	-	-	-	-	-	-	-	-	666.66	8,000.00	612.00	826.40
CID Sergeant	-	-	-	-	-	-	-	-	-	-	666.66	8,000.00	612.00	826.40
CID Sergeant	-	-	-	-	-	-	-	-	-	-	666.66	8,000.00	612.00	826.40
Sergeant/Deputy	-	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80
Sergeant/Deputy	-	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80
Sergeant/Deputy	-	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80
Sergeant/Deputy	-	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Cadet/Deputy	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
SRO Deputy Position	-	-	-	-	-	-	-	-	-	-	375.00	4,500.00	344.25	464.85
Administrative Services Specialist	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher Supervisor	-	-	-	-	-	-	-	-	-	-	541.66	6,500.00	497.25	671.45
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Dispatcher	-	-	-	-	-	-	-	-	-	-	166.66	2,000.00	153.00	206.60
Department Total	-	-	-	-	-	-	-	-	-	-	-	153,000.00	11,705.00	15,805.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	2023-2024 Salary Adjustment	Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	2024-2025 Salary Adjustment	Maximum Mo./Hrly. Salary	2024-2025 Maximum Annual Salary	7.65%	County Match 10.33%
JAIL GENERAL FUND (562)														
Jail Administrator	-	-	-	650.00	27,313.5	57,463.00	-	-	-	650.00	29,498.5	62,008.00	4,743.62	6,405.43
Lieutenant	-	-	-	650.00	24,783.8	52,201.00	-	-	-	650.00	26,766.5	56,325.00	4,308.87	5,818.38
Sergeant	-	-	-	650.00	22,249.2	46,929.00	-	-	-	650.00	24,029.1	50,631.00	3,873.28	5,230.19
Sergeant	-	-	-	650.00	22,249.2	46,929.00	-	-	-	650.00	24,029.1	50,631.00	3,873.28	5,230.19
Sergeant	-	-	-	650.00	22,249.2	46,929.00	-	-	-	650.00	24,029.1	50,631.00	3,873.28	5,230.19
Corporal	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Jailer	-	-	-	650.00	19,788.9	41,811.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Cook (Prior Year Head Cook)	-	-	-	650.00	19,587.4	41,392.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Cook	-	-	-	650.00	18,918.7	40,001.00	-	-	-	650.00	21,372.0	45,104.00	3,450.46	4,659.25
Prior Year Temp / Seasonal Part-Time Cook	-	-	-	325.00	18,918.7	12,029.00	-	-	-	-	-	-	-	-
Maintenance	-	-	-	650.00	22,503.8	47,458.00	-	-	-	650.00	24,304.1	51,203.00	3,917.03	5,289.27
Overtime	-	-	-	-	-	105,000.00	-	-	-	-	-	105,000.00	8,032.50	10,846.50
Department Total						1,123,496.00						1,193,197.00	91,280.00	123,258.00
RURAL SHERIFF'S DEPARTMENT OFFICE SALARY ASSISTANCE GRANT														
SALARY SUPPLEMENT - JAIL														
Jail Administrator	-	-	-	-	-	-	-	-	-	333.33	4,000.00	306.00	413.20	
Lieutenant	-	-	-	-	-	-	-	-	-	250.00	3,000.00	229.50	309.90	
Sergeant	-	-	-	-	-	-	-	-	-	250.00	3,000.00	229.50	309.90	
Sergeant	-	-	-	-	-	-	-	-	-	250.00	3,000.00	229.50	309.90	
Sergeant	-	-	-	-	-	-	-	-	-	250.00	3,000.00	229.50	309.90	
Corporal	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Jailer	-	-	-	-	-	-	-	-	-	500.00	6,000.00	459.00	619.80	
Cook (Prior Year Head Cook)	-	-	-	-	-	-	-	-	-	333.33	4,000.00	306.00	413.20	
Cook	-	-	-	-	-	-	-	-	-	333.33	4,000.00	306.00	413.20	
Maintenance	-	-	-	-	-	-	-	-	-	250.00	3,000.00	229.50	309.90	
Department Total						-					117,000.00	8,951.00	12,087.00	

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match
JUVENILE JUDGE (570)														
District Judge #21	-	-	-	-	200.00	2,400.00	-	-	-	-	200.00	2,400.00	183.60	-
District Judge #335	-	-	-	-	200.00	2,400.00	-	-	-	-	200.00	2,400.00	183.60	-
Department Total						4,800.00						4,800.00	368.00	-
EMERGENCY MANAGEMENT (580)														
Emergency Management Coordinator	-	-	-	650.00	30,259	63,591.00	-	-	-	650.00	32,687	68,626.00	5,250.00	7,090.00
DPS (585)														
Secretary	-	-	-	650.00	18,888.3	39,938.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Secretary	-	-	-	650.00	18,888.3	39,938.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Overtime	-	-	-	-	-	4,120.00	-	-	-	-	-	4,120.00	315.18	425.60
Department Total						83,996.00						94,016.00	7,193.00	9,712.00
COUNTY EXTENSION SERVICE (665)														
CEA/Agriculture	350.00	-	-	-	1,534.59	22,616.00	350.00	-	-	650.00	1,657.41	24,739.00	1,892.54	-
CEA/FCS	350.00	-	-	-	1,534.59	22,616.00	350.00	-	-	650.00	1,657.41	24,739.00	1,892.54	-
Chief Deputy FY 24 Secretary FY 25	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Secretary	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	21,296.7	44,948.00	3,438.53	4,643.13
Overtime	-	-	-	-	-	618.00	-	-	-	-	-	618.00	47.28	63.84
Department Total						129,182.00						139,992.00	10,710.00	9,351.00
PERMITTING (634)														
Department Head	-	-	-	325.00	15,129.9	31,796.00	-	-	-	-	-	-	-	-
911 (565)														
Department Head	-	-	-	325.00	15,129.9	31,796.00	-	-	-	-	-	-	-	-
DEVELOPMENT SERVICES (566)														
Department Head										650.00	32,687	68,626.00	5,250.00	7,090.00
R & B #1 (Fund 1501)														
Foreman	-	-	-	650.00	23,617.3	49,774.00	-	-	-	650.00	25,506.6	53,704.00	4,108.36	5,547.63
Mechanic	-	-	-	650.00	22,768.9	48,010.00	-	-	-	650.00	24,590.4	51,799.00	3,962.63	5,350.84
Road Hand FY 24 Assistant Foreman FY 25	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	23,170.2	48,845.00	3,736.65	5,045.69
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Part-Time Road Hand 1/2 Time	-	-	-	325.00	20,234.3	21,369.00	-	-	-	325.00	21,853.0	23,053.00	1,763.56	2,381.38
Overtime	-	-	-	-	-	3,090.00	-	-	-	-	-	3,090.00	236.39	319.20
Department Total						250,457.00						272,701.00	20,862.00	28,171.00
R & B #2 (Fund 1502)														
Foreman	-	-	-	650.00	23,617.3	49,774.00	-	-	-	650.00	25,506.6	53,704.00	4,108.36	5,547.63
Mechanic	-	-	-	650.00	22,768.9	48,010.00	-	-	-	650.00	24,590.4	51,799.00	3,962.63	5,350.84
Assistant Foreman	-	-	-	650.00	21,453.9	45,275.00	-	-	-	650.00	23,170.2	48,845.00	3,736.65	5,045.69
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Open 1/2 Time Position	-	-	-	325.00	20,234.3	21,369.00	-	-	-	325.00	21,853.0	23,053.00	1,763.56	2,381.38
Overtime	-	-	-	-	-	4,000.00	-	-	-	-	-	4,000.00	306.00	413.20
Department Total						296,642.00						319,716.00	24,459.00	33,027.00

Lee County Salary Worksheet 2024-2025 Budget	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	2024-2025	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	7.65%	County Match
R & B #3 (Fund 1503)														
Foreman	-	-	-	650.00	23,617.3	49,774.00	-	-	-	650.00	25,506.6	53,704.00	4,108.36	5,547.63
Mechanic	-	-	-	650.00	22,768.9	48,010.00	-	-	-	650.00	24,590.4	51,799.00	3,962.63	5,350.84
Assistant Foreman	-	-	-	650.00	21,453.9	45,275.00	-	-	-	650.00	23,170.2	48,845.00	3,736.65	5,045.69
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Temp / Seasonal	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	51.65
Overtime	-	-	-	-	-	5,500.00	-	-	-	-	-	5,500.00	420.75	568.15
Department Total						320,011.00						344,768.00	26,375.00	35,615.00
R & B #4 (Fund 1504)														
Foreman	-	-	-	650.00	23,617.3	49,774.00	-	-	-	650.00	25,506.6	53,704.00	4,108.36	5,547.63
Mechanic	-	-	-	650.00	22,768.9	48,010.00	-	-	-	650.00	24,590.4	51,799.00	3,962.63	5,350.84
Assistant Foreman	-	-	-	650.00	21,453.9	45,275.00	-	-	-	650.00	23,170.2	48,845.00	3,736.65	5,045.69
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Road Hand	-	-	-	650.00	20,234.3	42,738.00	-	-	-	650.00	21,853.0	46,105.00	3,527.04	4,762.65
Overtime	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00	153.00	206.60
Department Total						273,273.00						294,663.00	22,542.00	30,439.00
INDIGENT HEALTH (Fund 1700)														
Coordinator	-	-	-	650.00	19,719.2	41,666.00	-	-	-	650.00	24,687.5	52,000.00	3,978.00	5,371.60
Part-Time Clerk (Up to 20 hours per week)	-	-	-	325.00	19,719.2	20,833.00	-	-	-	325.00	21,296.7	22,474.00	1,719.27	2,321.57
Overtime	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00	153.00	206.60
Department Total						64,499.00						76,474.00	5,851.00	7,900.00
RECYCLING (Fund 1900)														
Part-Time Position (18 hrs average per week)	-	-	-	325.00	18,961.7	18,074.00	-	-	-	325.00	20,478.6	19,494.00	1,491.30	2,013.74
Temp / Seasonal	-	-	-	325.00	-	11,959.00	-	-	-	325.00	-	12,890.00	986.09	1,331.54
Part-Time Position	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department Total						30,033.00						32,384.00	2,478.00	3,346.00
COUNTY RECORDS MANAGEMENT (Fund 2300)														
Records Management Clerk	-	-	-	-	-	600.00	-	-	-	-	-	600.00	46.00	62.00
COURT REPORTER (STENO) FUND (Fund 2855)														
Court Reporter	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00	153.00	207.00
IGNITION INTERLOCK (Fund 2859)														
Ignition Interlock Coordinator	-	-	-	-	-	600.00	-	-	-	-	-	600.00	46.00	62.00
LANGUAGE ACCESS FUND (Fund 2865)														
Temp/Seasonal Interpreters	-	-	-	-	-	1,000.00	-	-	-	-	-	2,000.00	153.00	207.00
Total						7,597,263.00						8,508,631.00	650,929.00	862,747.00

SECTION II

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0310 TAXES						
1000.0310 3000 AD VALOREM - CURRENT	8,573,223.53	8,807,349.45	9,689,837.00	9,689,837.00	9,965,083.52	10,866,027.00
1000.0310 3010 DELIQUENT AD VALOREM TAXES	167,752.00	172,635.80	150,000.00	150,000.00	193,511.29	150,000.00
1000.0310 3060 SALES TAX - COUNTY	1,459,335.71	1,509,530.56	1,502,400.00	1,502,400.00	1,698,265.74	1,543,058.00
1000.0310 3061 SALES TAX - MIXED BEVERAGE	29,348.53	17,368.20	16,000.00	16,000.00	18,070.31	16,000.00
0310 TAXES	10,229,659.77	10,506,884.01	11,358,237.00	11,358,237.00	11,874,930.86	12,575,085.00
1000 GENERAL FUND						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1000.0320 3102 HEALTH & SANITATION PERMITS	65,995.00	73,830.00	67,000.00	67,000.00	53,570.00	55,000.00
1000.0320 3116 DVLPMT PERMIT (UNINCORP AR)	46,620.00	26,590.00	25,000.00	25,000.00	7,945.00	12,000.00
1000.0320 3117 SUBDIVISION PERMIT / FEES	38,500.00	5,650.00	10,000.00	10,000.00	2,325.00	2,000.00
1000.0320 3118 ROAD ENTRANCE PERMIT / FEES	2,875.00	2,700.00	3,000.00	3,000.00	1,625.00	2,000.00
1000.0320 3120 ROAD CROSSING PERMIT / FEES	15,310.00	45,035.00	12,000.00	12,000.00	15,550.00	12,000.00
1000.0320 3125 TAX ABATEMENT APPLICATION FEES	0.00	0.00	0.00	0.00	1,000.00	0.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	169,300.00	153,805.00	117,000.00	117,000.00	82,015.00	83,000.00
1000 GENERAL FUND						
0322 COUNTY SERVICES						
1000.0322 3181 PRISONER HOUSING - GENERAL	358,800.00	25,950.00	0.00	0.00	20,260.00	0.00
0322 COUNTY SERVICES	358,800.00	25,950.00	0.00	0.00	20,260.00	0.00
1000 GENERAL FUND						
0329 PAYMENTS IN LIEU OF TAXES						
1000.0329 3194 IN LIEU OF TAXES	19,156.65	26,606.32	19,000.00	19,000.00	21,691.00	20,000.00
0329 PAYMENTS IN LIEU OF TAXES	19,156.65	26,606.32	19,000.00	19,000.00	21,691.00	20,000.00
1000 GENERAL FUND						
0330 GRANTS & AID / REVN SHARING						
1000.0330 3200 FEDERAL - GENERAL GOVERNMENT	468.00	49,172.27	0.00	0.00	1,500.35	0.00
1000.0330 3253 FEDERAL - GENERAL LAND OFFICE (GLO)	0.00	0.00	0.00	0.00	12,500.00	0.00
1000.0330 3307 STATE - 911 GRANT	59,755.00	60,923.50	60,000.00	60,000.00	47,302.87	60,000.00
1000.0330 3308 STATE - VINE	7,028.38	5,594.42	7,055.00	7,055.00	4,321.68	7,055.00
1000.0330 3309 STATE - SCAAP GRANT	0.00	18,236.00	5,000.00	5,000.00	0.00	0.00
1000.0330 3310 STATE - STEP GRANT	2,521.46	471.11	0.00	0.00	0.00	0.00
1000.0330 3321 STATE - INDIGENT DEFENSE	25,480.00	25,075.00	26,000.00	26,000.00	0.00	24,000.00
1000.0330 3323 STATE - EMPLOYEE WELLNESS PRGM	420.00	270.00	500.00	500.00	280.00	0.00
1000.0330 3356 STATE - JURY REIMBURSEMENT	6,188.00	5,304.00	10,000.00	10,000.00	16,386.00	15,000.00
1000.0330 3366 STATE - SALARY SPPLMNT (CO ATTN)	36,666.68	27,500.01	27,500.00	27,500.00	18,333.33	27,500.00
1000.0330 3367 STATE - SALARY SPPLMNT (CO JUDGE)	26,717.21	25,200.00	25,200.00	25,200.00	25,200.00	25,200.00
1000.0330 3368 STATE - LONGEVITY PAY ASSIST. PROSECUTOR	0.00	2,500.00	5,000.00	5,000.00	3,750.00	5,000.00
0330 GRANTS & AID / REVN SHARING	165,244.73	220,246.31	166,255.00	166,255.00	129,574.23	163,755.00
1000 GENERAL FUND						
0340 FINES, FEES, COSTS, & FORFEITURES						
1000.0340 3700 FEES OF OFFICE - COUNTY JUDGE	236.00	194.00	290.00	290.00	120.00	150.00
1000.0340 3701 FEES OF OFFICE - SHERIFF / OFFICERS	25,105.22	27,218.16	25,000.00	25,000.00	16,916.14	16,000.00
1000.0340 3702 FEES OF OFFICE - COUNTY CLERK	175,234.72	147,253.95	150,000.00	150,000.00	114,812.50	130,000.00
1000.0340 3703 FEES OF OFFICE - DISTRICT CLERK	26,215.19	28,000.57	26,000.00	26,000.00	19,547.66	22,000.00
1000.0340 3704 FEES OF OFFICE - TAX ASSSSR / CLLCTR	188,595.59	208,779.03	180,000.00	180,000.00	204,380.78	200,000.00
1000.0340 3706 FEES OF OFFICE - TREASURER	27,311.26	41,417.36	28,000.00	28,000.00	27,517.52	28,000.00
1000.0340 3709 FEES OF OFFICE - JP	53,945.17	52,509.76	50,000.00	50,000.00	60,781.87	66,000.00
1000.0340 3712 FEES OF OFFICE - CONSTABLE	14,165.04	20,385.00	13,000.00	13,000.00	20,943.00	25,000.00
1000.0340 3718 ARREST FEES	265.00	185.00	200.00	200.00	245.00	200.00
1000.0340 3722 COUNTY COURT COSTS	919.95	891.04	1,000.00	1,000.00	452.08	500.00
1000.0340 3728 TIME PAYMENT FEES	610.27	581.80	500.00	500.00	319.77	300.00
1000.0340 3735 STATE OFFICER FEES	9,483.96	6,958.17	7,000.00	7,000.00	9,357.91	9,000.00
1000.0340 3737 FORFEITURES - CO, DIST, JP COURTS	350.00	5,095.00	0.00	0.00	28,292.00	0.00
1000.0340 3760 COUNTY CLERK BOND FEES	1,674.77	2,842.68	1,000.00	1,000.00	2,160.00	1,500.00
1000.0340 3764 TRANSACTION FEES	6,848.26	7,208.98	7,000.00	7,000.00	6,933.32	8,000.00
1000.0340 3772 FINES - JP 2	241,081.15	237,298.76	230,000.00	230,000.00	258,146.78	300,000.00
1000.0340 3773 FINES - JP 3	35,109.01	51,849.32	16,000.00	16,000.00	41,049.36	50,000.00
1000.0340 3774 FINES - JP 4	90,564.04	99,685.98	90,000.00	90,000.00	93,889.63	100,000.00
1000.0340 3776 FINES DISTRICT COURT	97,923.86	117,852.98	90,000.00	90,000.00	75,988.10	90,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	995,638.46	1,056,207.54	914,990.00	914,990.00	981,853.42	1,046,650.00
1000 GENERAL FUND						
0390 MISCELLANEOUS INCOME						
1000.0390 3800 INTEREST INCOME	156,872.35	644,351.91	150,000.00	150,000.00	682,002.63	300,000.00
1000.0390 3807 SALE OF SIGNS / MAPS	630.00	500.00	600.00	600.00	500.00	400.00
1000.0390 3809 INSURANCE SETTLEMENT	17,886.79	40,057.01	20,000.00	20,000.00	193,291.98	20,000.00
1000.0390 3810 SALE / COMP FOR LOSS OF ASSETS	6,426.54	11,868.79	5,500.00	5,500.00	8,786.49	5,500.00
1000.0390 3826 REFUNDS / REIMBURSEMENTS	48,610.50	103,257.65	80,000.00	80,000.00	94,373.21	24,000.00
1000.0390 3832 REIMBRSMNT - RADIO TOWER	13,906.95	15,136.66	20,000.00	20,000.00	6,498.79	8,000.00
1000.0390 3834 REBATE - INSURANCE RENEWAL	39,017.00	0.00	7,000.00	7,000.00	0.00	0.00
1000.0390 3835 ABANDONED VEHICLE / ESTRAY	1,572.03	2,646.87	2,800.00	2,800.00	1,726.83	2,000.00
1000.0390 3839 OIL & GAS LEASE / BONUS	3,663.00	0.00	0.00	0.00	0.00	0.00
1000.0390 3841 RENT & ROYALTIES	16,797.00	16,218.48	12,500.00	12,500.00	19,532.78	15,000.00
1000.0390 3845 ELECTION INCOME	8,233.50	0.00	0.00	0.00	0.00	0.00
1000.0390 3889 MISC INCOME	9,081.60	17,519.69	18,000.00	18,000.00	14,125.57	15,000.00
1000.0390 3990 PROCEEDS FROM CAPITAL LEASE	490,998.94	387,344.84	0.00	0.00	0.00	0.00
1000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	5,562,414.00	5,562,414.00	0.00	5,205,225.00
0390 MISCELLANEOUS INCOME	813,696.20	1,238,901.90	5,878,814.00	5,878,814.00	1,020,838.28	5,595,125.00
1000 GENERAL FUND						
0391 TRANSFERS IN						
1000.0391 3915 TRANSFERS FROM CARES ACT FUND	583,646.57	0.00	0.00	0.00	0.00	0.00
1000.0391 3916 TRANSFERS FROM ARP ACT FUND	0.00	0.00	0.00	0.00	0.00	93,000.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0391 TRANSFERS IN						
1000.0391 3920 TRANSFERS FROM FLOOD GRANT FUND	0.00	0.00	155,061.00	155,061.00	160,695.13	0.00
1000.0391 3925 TRANSFERS FROM RURAL S/O GRANT FUND	0.00	0.00	175,000.00	175,000.00	0.00	100,000.00
1000.0391 3926 TRANSFERS FROM RURAL PROSECUTOR GRANT FU	0.00	0.00	73,000.00	73,000.00	57,707.66	60,000.00
0391 TRANSFERS IN	583,646.57	0.00	403,061.00	403,061.00	218,402.79	253,000.00

1000 GENERAL FUND
0400 COUNTY JUDGE

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 COUNTY JUDGE	1		4001	83,248.00				
0005 ADMINISTRATIVE ASSISTANT	1		4001	0.00				
0019 EXECUTIVE ASSISTANT	0		4001	44,298.00				
1000.0400 4001 FULL-TIME				115,445.85	118,051.17	119,964.00	119,964.00	111,329.87
1000.0400 4003 TEMP / SEASONAL				1,989.00	0.00	0.00	0.00	0.00
1000.0400 4010 OVERTIME				223.82	224.20	412.00	1,922.00	1,850.21
1000.0400 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	1,300.00	1,300.00	1,300.00
1000.0400 4065 EXPENSE ALLOWANCE				7,800.00	7,800.00	7,800.00	7,800.00	7,150.00
1000.0400 4096 ACCRUAL PAYROLL ADJUSTMENT				17,446.43	12,717.26	0.00	0.00	0.00
1000.0400 4100 PAYROLL TAXES - CNTY MATCH				9,592.22	9,635.06	9,905.00	10,017.00	9,298.69
1000.0400 4116 RETIREMENT - CNTY CONTRI				12,642.53	13,023.52	13,375.00	13,525.00	12,584.84
1000.0400 4120 EMP HEALTH INS - CNTY PAID				20,368.84	14,373.26	11,411.00	11,411.00	9,432.43
1000.0400 4123 EMPL DENTAL INS - COUNTY PAID				545.08	534.04	544.00	544.00	473.48
1000.0400 4126 EMP LIFE INS - CNTY PAID				207.40	266.66	351.00	351.00	278.83
1000.0400 4201 OFFICE SUPPLIES				191.60	916.44	800.00	700.00	247.60
1000.0400 4202 FURN & EQUIP (NOT CA)				197.58	2,652.07	400.00	400.00	387.45
1000.0400 4205 LEGAL BOOKS & SUBSCRIPTIONS				475.00	211.00	500.00	600.00	541.00
1000.0400 4225 FLOOD PLAIN EXPENSES				170.00	0.00	0.00	0.00	0.00
1000.0400 4401 TELECOMMUNICATIONS				135.09	0.00	100.00	100.00	0.00
1000.0400 4433 REQUIRED PUBLIC NOTICES				6,623.36	2,773.34	0.00	0.00	0.00
1000.0400 4500 SERVICE AGREEMENTS				2,491.36	2,794.80	2,500.00	2,500.00	2,182.88
1000.0400 5100 DUES & MEMBERSHIPS				735.00	807.00	900.00	900.00	375.00
1000.0400 5111 CONFERENCES, TRAINING, ETC				1,842.40	4,670.66	3,000.00	3,000.00	1,485.92
1000.0400 5190 OFFICIAL, DEPUTY, NOTARY BOND				0.00	1,295.00	1,500.00	704.00	142.00
1000.0400 5399 MISC OTHER SRVCS & CHRGS				815.73	875.95	1,000.00	373.00	284.59
1000.0400 5516 FURNITURE & EQUIPMENT				0.00	0.00	800.00	451.00	0.00
0400 COUNTY JUDGE	199,938.29	193,621.43	176,562.00	176,562.00	159,344.79	188,930.00		

1000 GENERAL FUND
0401 COMMISSIONERS COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CTY COMMISSIONER	4		4001	277,276.00				
1000.0401 4001 FULL-TIME				0.00	238,455.68	238,216.00	238,216.00	218,364.52
1000.0401 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	2,600.00	2,600.00	2,600.00
1000.0401 4065 EXPENSE ALLOWANCE				0.00	16,800.00	16,800.00	16,800.00	15,400.00
1000.0401 4100 PAYROLL TAXES - CNTY MATCH				0.00	18,165.98	19,708.00	19,708.00	17,024.96
1000.0401 4116 RETIREMENT - CNTY CONTRI				0.00	26,367.60	26,612.00	26,612.00	24,416.24
1000.0401 4120 EMP HEALTH INS - CNTY PAID				0.00	49,993.18	51,482.00	51,482.00	46,956.25
1000.0401 4123 EMPL DENTAL INS - COUNTY PAID				0.00	1,114.64	1,087.00	1,087.00	993.52
1000.0401 4126 EMP LIFE INS - CNTY PAID				0.00	669.60	702.00	702.00	646.24
1000.0401 4201 OFFICE SUPPLIES				0.00	0.00	500.00	500.00	68.24
1000.0401 4202 FURN & EQUIP (NOT CA)				0.00	0.00	100.00	100.00	0.00
1000.0401 5100 DUES & MEMBERSHIPS				0.00	0.00	2,000.00	2,000.00	0.00
1000.0401 5111 CONFERENCES, TRAINING, ETC				0.00	0.00	7,300.00	7,300.00	4,859.86
1000.0401 5190 OFFICIAL, DEPUTY, NOTARY BOND				0.00	0.00	0.00	0.00	0.00
1000.0401 5516 FURNITURE & EQUIPMENT				0.00	0.00	1.00	1.00	0.00
0401 COMMISSIONERS COURT	0.00	351,566.68	367,108.00	367,108.00	331,329.83	415,539.00		

1000 GENERAL FUND
0403 COUNTY CLERK

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 COUNTY CLERK	1		4001	59,522.00				
0010 CHIEF DEPUTY	1		4001	44,298.00				
0011 DEPUTY	4		4001	170,892.00				
0508 FULL TIME INTERPRETER	1		4001	900.00				
1000.0403 4001 FULL-TIME				244,621.01	262,585.54	255,260.00	255,260.00	219,837.54
1000.0403 4010 OVERTIME				0.00	0.00	206.00	206.00	151.45
1000.0403 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	3,900.00	3,900.00	3,250.00
1000.0403 4065 EXPENSE ALLOWANCE				4,200.00	4,200.00	4,200.00	4,200.00	3,850.00
1000.0403 4100 PAYROLL TAXES - CNTY MATCH				17,886.29	19,376.29	20,163.00	20,163.00	16,400.13
1000.0403 4116 RETIREMENT - CNTY CONTRI				25,488.27	27,554.77	27,227.00	27,227.00	23,458.19
1000.0403 4120 EMP HEALTH INS - CNTY PAID				64,783.83	72,633.39	72,765.00	72,765.00	63,512.06
1000.0403 4123 EMPL DENTAL INS - COUNTY PAID				1,630.91	1,625.40	1,630.00	1,630.00	1,422.54
1000.0403 4126 EMP LIFE INS - CNTY PAID				588.16	595.84	721.00	721.00	615.65
1000.0403 4201 OFFICE SUPPLIES				3,172.87	5,468.64	3,500.00	3,500.00	1,845.48
1000.0403 4202 FURN & EQUIP (NOT CA)				1,900.99	3,077.38	2,500.00	2,500.00	524.62
1000.0403 4401 TELECOMMUNICATIONS				718.62	772.25	1,000.00	1,000.00	672.75
1000.0403 4500 SERVICE AGREEMENTS				14,025.96	12,030.14	14,042.00	14,042.00	11,009.02
1000.0403 5100 DUES & MEMBERSHIPS				125.00	125.00	150.00	160.00	160.00
1000.0403 5111 CONFERENCES, TRAINING, ETC				3,568.33	3,733.65	3,500.00	3,500.00	2,218.05
1000.0403 5190 OFFICIAL, DEPUTY, NOTARY BOND				175.00	353.00	400.00	400.00	175.00
1000.0403 5399 MISC OTHER SRVCS & CHRGS				908.94	1,003.00	2,500.00	2,490.00	464.81
1000.0403 5516 FURNITURE & EQUIPMENT				1,140.99	0.00	3,500.00	3,500.00	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0403 COUNTY CLERK						
0403 COUNTY CLERK	384,935.17	415,134.29	417,164.00	417,164.00	349,567.29	444,842.00

1000 GENERAL FUND
0405 VETERAN'S OFFICE

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0003 VETERAN'S OFFICER	1		4002	39,350.00
0009 ASS'T VETERAN'S OFFICER	1		4002	11,675.00
1000.0405 4001 FULL-TIME			23,616.63	0.00
1000.0405 4002 PART-TIME			0.00	0.00
1000.0405 4010 OVERTIME			0.00	0.00
1000.0405 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00
1000.0405 4040 SUPPLEMENT			1,983.33	26,880.00
1000.0405 4061 CELL PHONE ALLOWANCE			600.00	600.00
1000.0405 4100 PAYROLL TAXES - CNTY MATCH			2,004.42	2,102.40
1000.0405 4116 RETIREMENT - CNTY CONTRI			2,684.41	2,838.96
1000.0405 4126 EMP LIFE INS - CNTY PAID			0.00	0.00
1000.0405 4201 OFFICE SUPPLIES			2,462.98	204.53
1000.0405 4202 FURN & EQUIP (NOT CA)			487.07	1,943.68
1000.0405 4500 SERVICE AGREEMENTS			1,347.00	449.00
1000.0405 5100 DUES & MEMBERSHIPS			0.00	0.00
1000.0405 5111 CONFERENCES, TRAINING, ETC			364.58	0.00
1000.0405 5113 TRAVEL MILEAGE			0.00	318.72
1000.0405 5399 MISC OTHER SRVCS & CHRGS			0.00	0.00
1000.0405 5516 FURNITURE & EQUIPMENT			0.00	0.00
0405 VETERAN'S OFFICE			35,550.42	35,337.29

1000 GENERAL FUND
0409 NON-DEPARTMENTAL

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0500 VFD MECHANIC	1		4040	7,466.00
0503 INTERPRETER	3		4003	200.00
1000.0409 4001 FULL-TIME			5,974.98	0.00
1000.0409 4002 PART-TIME			480.00	0.00
1000.0409 4003 TEMP / SEASONAL			40.00	200.00
1000.0409 4040 SUPPLEMENT			543.18	6,844.06
1000.0409 4090 GENERAL CONTRACT LABOR			12,000.00	12,000.00
1000.0409 4100 PAYROLL TAXES - CNTY MATCH			538.45	538.24
1000.0409 4110 WORKERS COMP INSURANCE			57,526.24	65,695.36
1000.0409 4111 UNEMPLOYMENT INSURANCE			6,922.95	11,561.65
1000.0409 4116 RETIREMENT - CNTY CONTRI			672.05	711.13
1000.0409 4121 RETIREE HEALTH / SUPPLEMENT INS			89,484.00	78,592.16
1000.0409 4201 OFFICE SUPPLIES			5,885.06	7,788.17
1000.0409 4202 FURN & EQUIP (NOT CA)			32.00	3,766.95
1000.0409 4238 PARTS, SUPPLIES, & REPAIRS			0.00	0.00
1000.0409 4247 POOL CAR EXPENSES			1,960.14	3,329.88
1000.0409 4299 MISC SUPPLIES & MAINTENANCE			89.08	0.00
1000.0409 4401 TELECOMMUNICATIONS			26,781.59	28,193.24
1000.0409 4410 POSTAGE			16,168.97	12,025.00
1000.0409 4433 REQUIRED PUBLIC NOTICES			0.00	0.00
1000.0409 4486 INTERPRETATION SERVICES			0.00	66.58
1000.0409 4500 SERVICE AGREEMENTS			1,968.00	1,968.00
1000.0409 4503 RURAL FIRE PROTECTION CONTRACT			0.00	0.00
1000.0409 4510 ACCOUNTING / AUDITING SERVICES			24,950.00	4,350.00
1000.0409 4520 SERVING CITATIONS			150.00	42.00
1000.0409 5030 APPRAISAL / REAPPRAISAL SERVICES			368,493.00	326,589.00
1000.0409 5040 ENGINEER / ARCHITL SERVICES			10,297.50	3,090.00
1000.0409 5100 DUES & MEMBERSHIPS			2,356.60	2,370.30
1000.0409 5151 INVESTIGATION			18,834.02	15,380.60
1000.0409 5152 AUTOPSIES			31,650.00	47,742.00
1000.0409 5180 INSURANCE - PROPERTY & AUTO			182,235.71	222,687.35
1000.0409 5200 SPECIAL LEGAL			4,803.00	10,803.00
1000.0409 5240 LAWSUIT EXPENSES			21,382.00	0.00
1000.0409 5267 CONTINGENCY			0.00	0.00
1000.0409 5300 AID TO GOV - LEHMAN ANML SHLTR			10,000.00	12,000.00
1000.0409 5351 AID TO NONPROFIT - GIDDINGS VFD			20,000.00	20,000.00
1000.0409 5352 AID TO NONPROFIT - LEXINGTON VFD			10,000.00	10,000.00
1000.0409 5353 AID TO NONPROFIT - DIME BOX VFD			2,000.00	2,000.00
1000.0409 5354 AID TO NONPROFIT - S LEE CNTY VFD			2,000.00	2,000.00
1000.0409 5355 AID TO NONPROFIT - FEDOR			0.00	2,000.00
1000.0409 5356 AID TO NON-PROFIT - LINCOLN VFD			2,000.00	2,000.00
1000.0409 5357 AID TO NON-PROFIT - TANGLEWOOD VFD			2,000.00	2,000.00
1000.0409 5358 AID TO NON-PROFIT - BLUE VFD			2,000.00	2,000.00
1000.0409 5359 AID TO NON-PROFIT - POST OAK VFD			2,000.00	2,000.00
1000.0409 5360 AID TO NON-PROFIT - LEE CO FIRST RESPNDR			0.00	7,000.00
1000.0409 5361 AID TO NON-PROFIT - LEE COUNT ARES			1,500.00	1,500.00
1000.0409 5362 AID TO NON-PROFIT - ALL VFD CALLS			19,162.00	31,005.00
1000.0409 5369 AID TO NONPROFIT - MISC			0.00	0.00
1000.0409 5399 MISC OTHER SRVCS & CHRGS			13,173.59	2,814.84
1000.0409 5516 FURNITURE & EQUIPMENT			2,019.98	0.00
0409 NON-DEPARTMENTAL			980,074.09	964,654.51

1000 GENERAL FUND
0420 INFORMATION TECHNOLOGY

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0420 INFORMATION TECHNOLOGY						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 IT DIRECTOR	1		4001	63,274.00		
1000.0420 4001 FULL-TIME				56,111.10	58,880.11	58,587.00
1000.0420 4010 OVERTIME				0.00	0.00	500.00
1000.0420 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	650.00
1000.0420 4100 PAYROLL TAXES - CNTY MATCH				4,271.44	4,498.78	4,570.00
1000.0420 4116 RETIREMENT - CNTY CONTRI				5,727.90	6,082.26	6,171.00
1000.0420 4120 EMP HEALTH INS - CNTY PAID				10,184.42	11,687.84	11,411.00
1000.0420 4123 EMPL DENTAL INS - COUNTY PAID				271.60	278.66	272.00
1000.0420 4126 EMP LIFE INS - CNTY PAID				148.88	151.20	162.00
1000.0420 4202 FURN & EQUIP (NOT CA)				656.88	875.93	1,100.00
1000.0420 4401 TELECOMMUNICATIONS				756.06	774.90	800.00
1000.0420 5111 CONFERENCES, TRAINING, ETC				0.00	30.77	1,000.00
1000.0420 5399 MISC OTHER SRVCS & CHRGS				546.89	272.29	1,000.00
0420 INFORMATION TECHNOLOGY				78,675.17	83,532.74	86,223.00
						86,223.00
						76,794.73
						92,174.00

1000 GENERAL FUND

0425 HUMAN RESOURCES

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0015 HR CLERK	1		4002	0.00		
0500 PART TIME CLERK	1		4002	0.00		
1000.0425 4001 FULL-TIME				25,969.73	0.00	0.00
1000.0425 4002 PART-TIME				2,992.94	16,739.17	20,508.00
1000.0425 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	325.00
1000.0425 4100 PAYROLL TAXES - CNTY MATCH				2,216.74	1,280.52	1,594.00
1000.0425 4116 RETIREMENT - CNTY CONTRI				2,973.47	1,729.15	2,153.00
1000.0425 4120 EMP HEALTH INS - CNTY PAID				6,755.84	0.00	0.00
1000.0425 4123 EMPL DENTAL INS - COUNTY PAID				181.28	0.00	0.00
1000.0425 4126 EMP LIFE INS - CNTY PAID				63.04	0.00	57.00
1000.0425 4201 OFFICE SUPPLIES				584.87	865.84	1,000.00
1000.0425 4202 FURN & EQUIP (NOT CA)				1,063.96	295.17	1,200.00
1000.0425 4500 SERVICE AGREEMENTS				0.00	0.00	3,480.00
1000.0425 5100 DUES & MEMBERSHIPS				0.00	0.00	300.00
1000.0425 5111 CONFERENCES, TRAINING, ETC				35.00	125.00	3,000.00
1000.0425 5190 OFFICIAL, DEPUTY, NOTARY BOND				0.00	0.00	500.00
1000.0425 5399 MISC OTHER SRVCS & CHRGS				282.46	0.00	600.00
0425 HUMAN RESOURCES				43,119.33	21,034.85	34,717.00
						0.00
						0.00
						0.00

1000 GENERAL FUND

0426 COUNTY COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0500 INTERPRETER	5		4003	700.00		
0501 BAILIFF - COUNTY COURT	1		4001	3,600.00		
0504 VISITING COURT REPORTER	4		4003	2,500.00		
0507 VISITING JUDGE	2		4003	500.00		
0600 RESERVE CONSTABLE	1		4002	3,600.00		
1000.0426 4001 FULL-TIME				4,600.00	0.00	3,600.00
1000.0426 4002 PART-TIME				1,800.00	3,600.00	3,600.00
1000.0426 4003 TEMP / SEASONAL				900.00	3,581.99	3,700.00
1000.0426 4100 PAYROLL TAXES - CNTY MATCH				578.47	549.43	834.00
1000.0426 4116 RETIREMENT - CNTY CONTRI				368.83	0.00	1,003.00
1000.0426 4120 EMP HEALTH INS - CNTY PAID				729.21	0.00	0.00
1000.0426 4123 EMPL DENTAL INS - COUNTY PAID				19.58	0.00	0.00
1000.0426 4126 EMP LIFE INS - CNTY PAID				4.91	0.00	11.00
1000.0426 4202 FURN & EQUIP (NOT CA)				0.00	0.00	500.00
1000.0426 4500 SERVICE AGREEMENTS				3,514.00	3,714.00	4,000.00
1000.0426 4504 INTERPRETATION SERVICES				437.50	0.00	100.00
1000.0426 5204 ATTRNY FEES - CRT APPNTD				29,190.00	33,425.00	42,000.00
1000.0426 5211 VISITING JUDGES				300.00	78.37	400.00
1000.0426 5224 JURORS - PETIT				0.00	470.00	2,000.00
1000.0426 5399 MISC OTHER SRVCS & CHRGS				803.45	672.23	500.00
1000.0426 5516 FURNITURE & EQUIPMENT				0.00	0.00	1.00
0426 COUNTY COURT				43,245.95	46,091.02	62,249.00
						62,249.00
						33,696.45
						62,249.00

1000 GENERAL FUND

0435 DISTRICT COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 DISTRICT JUDGE	2		4001	7,200.00		
0006 COURT REPORTER	1		4001	14,363.00		
0500 SECRETARY (335TH)	1		4001	0.00		
0501 COURT COORDINATOR	2		4001	44,298.00		
0502 COURT REPORTER	2		4001	14,363.00		
0503 INTERPRETER	2		4003	3,500.00		
0504 VISITING COURT REPORTER	4		4003	1,500.00		
0505 BAILIFF - DISTRICT COURT	1		4001	4,800.00		
0506 BAILIFF - TEMP	2		4003	2,400.00		
0507 VISITING JUDGE	2		4003	400.00		
1000.0435 4001 FULL-TIME				49,393.42	46,107.31	79,614.00
1000.0435 4003 TEMP / SEASONAL				90.00	1,142.50	7,800.00
1000.0435 4010 OVERTIME				0.00	0.00	0.00
						31.00
						60,302.86
						85,024.00
						7,800.00
						30.05
						0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:03

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0435 DISTRICT COURT						
1000.0435 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	975.00	975.00	325.00	975.00
1000.0435 4040 SUPPLEMENT	6,000.00	0.00	0.00	0.00	0.00	0.00
1000.0435 4100 PAYROLL TAXES - CNTY MATCH	4,177.28	3,614.62	6,762.00	6,762.00	4,075.88	7,176.00
1000.0435 4116 RETIREMENT - CNTY CONTRI	4,936.59	4,018.97	8,232.00	8,232.00	5,584.24	8,388.00
1000.0435 4120 EMP HEALTH INS - CNTY PAID	11,204.12	11,687.84	27,122.00	27,122.00	22,132.60	28,072.00
1000.0435 4123 EMPL DENTAL INS - COUNTY PAID	292.44	278.66	544.00	544.00	451.60	563.00
1000.0435 4126 EMP LIFE INS - CNTY PAID	42.82	35.16	165.00	165.00	119.92	176.00
1000.0435 4201 OFFICE SUPPLIES	479.50	128.73	1,500.00	1,700.00	1,560.15	2,000.00
1000.0435 4202 FURN & EQUIP (NOT CA)	0.00	0.00	5,000.00	5,000.00	1,790.53	5,000.00
1000.0435 4226 COURT REPORTER EXPENSES	890.37	4,984.25	750.00	750.00	460.00	750.00
1000.0435 4401 TELECOMMUNICATIONS	1,638.86	522.77	1,000.00	1,000.00	511.93	1,000.00
1000.0435 4410 POSTAGE	0.00	0.00	1,000.00	1,000.00	202.00	500.00
1000.0435 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	200.00
1000.0435 4500 SERVICE AGREEMENTS	1,020.00	1,020.00	3,000.00	3,000.00	2,104.00	3,000.00
1000.0435 4504 INTERPRETATION SERVICES	125.00	0.00	400.00	2,920.00	2,919.10	3,500.00
1000.0435 5100 DUES & MEMBERSHIPS	0.00	0.00	250.00	250.00	0.00	250.00
1000.0435 5111 CONFERENCES, TRAINING, ETC	0.00	145.22	1,850.00	1,850.00	1,015.00	1,850.00
1000.0435 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	1,400.00	0.00	700.00	700.00	700.00
1000.0435 5200 SPECIAL LEGAL	2,563.17	0.00	25,000.00	21,580.00	2,475.12	25,000.00
1000.0435 5202 ATRTRY FEES - INDIGENT LEGAL	136,197.00	142,340.85	145,000.00	145,000.00	133,011.39	154,226.00
1000.0435 5205 ATRTRY FEES - CIVIL & CRMNL	62,235.00	42,489.25	100,000.00	100,000.00	23,510.00	100,000.00
1000.0435 5211 VISITING JUDGES	35.84	0.00	400.00	400.00	0.00	400.00
1000.0435 5221 JURORS - GRAND	4,560.00	5,460.00	8,160.00	8,160.00	7,660.00	8,160.00
1000.0435 5224 JURORS - PETIT	4,880.00	3,560.00	18,592.00	18,592.00	11,832.00	21,000.00
1000.0435 5226 EXPERT WTNSS & FORNSC COST	1,600.00	17,800.00	50,000.00	50,000.00	31,227.30	50,000.00
1000.0435 5399 MISC OTHER SRVCS & CHRGS	531.21	948.06	1,500.00	1,500.00	1,002.05	1,300.00
0435 DISTRICT COURT	292,892.62	287,684.19	494,616.00	494,616.00	316,242.72	517,010.00

1000 GENERAL FUND
0450 DISTRICT CLERK

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 DISTRICT CLERK	1		4001	59,522.00
0010 CHIEF DEPUTY	1		4001	44,298.00
0011 DEPUTY	3		4001	128,169.00
1000.0450 4001 FULL-TIME			195,580.78	206,965.72
1000.0450 4010 OVERTIME			353.54	285.56
1000.0450 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00
1000.0450 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00
1000.0450 4100 PAYROLL TAXES - CNTY MATCH			14,113.94	14,922.99
1000.0450 4116 RETIREMENT - CNTY CONTRI			20,505.31	21,842.98
1000.0450 4120 EMP HEALTH INS - CNTY PAID			55,288.49	64,291.68
1000.0450 4123 EMPL DENTAL INS - COUNTY PAID			1,340.04	1,393.30
1000.0450 4126 EMP LIFE INS - CNTY PAID			562.44	569.64
1000.0450 4201 OFFICE SUPPLIES			3,459.30	4,680.40
1000.0450 4202 FURN & EQUIP (NOT CA)			288.99	2,906.21
1000.0450 4401 TELECOMMUNICATIONS			2,657.22	1,828.52
1000.0450 4410 POSTAGE			3,000.00	4,000.00
1000.0450 4500 SERVICE AGREEMENTS			23,905.50	23,885.99
1000.0450 5100 DUES & MEMBERSHIPS			175.00	175.00
1000.0450 5111 CONFERENCES, TRAINING, ETC			2,497.17	5,148.29
1000.0450 5190 OFFICIAL, DEPUTY, NOTARY BOND			88.00	266.00
1000.0450 5399 MISC OTHER SRVCS & CHRGS			540.29	1,143.59
1000.0450 5516 FURNITURE & EQUIPMENT			4,225.11	0.00
0450 DISTRICT CLERK			332,781.12	358,505.87

1000 GENERAL FUND
0452 JUSTICE OF THE PEACE PCT 2

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 JUSTICE OF THE PEACE PCT 2	1		4001	59,522.00
0014 CHIEF CLERK	1		4001	44,298.00
0015 CLERK	2		4001	85,446.00
0503 INTERPRETER	2		4003	500.00
1000.0452 4001 FULL-TIME			168,521.39	171,163.63
1000.0452 4003 TEMP / SEASONAL			0.00	40.00
1000.0452 4010 OVERTIME			546.55	2,772.95
1000.0452 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00
1000.0452 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00
1000.0452 4100 PAYROLL TAXES - CNTY MATCH			12,436.78	12,375.35
1000.0452 4116 RETIREMENT - CNTY CONTRI			17,750.10	18,403.07
1000.0452 4120 EMP HEALTH INS - CNTY PAID			34,391.59	46,933.70
1000.0452 4123 EMPL DENTAL INS - COUNTY PAID			817.62	974.96
1000.0452 4126 EMP LIFE INS - CNTY PAID			466.59	452.64
1000.0452 4201 OFFICE SUPPLIES			2,711.66	2,891.47
1000.0452 4202 FURN & EQUIP (NOT CA)			594.50	765.40
1000.0452 4401 TELECOMMUNICATIONS			554.88	600.92
1000.0452 4500 SERVICE AGREEMENTS			11,760.00	11,760.00
1000.0452 4504 INTERPRETATION SERVICES			0.00	531.31
1000.0452 5100 DUES & MEMBERSHIPS			360.00	370.00
1000.0452 5111 CONFERENCES, TRAINING, ETC			2,866.18	2,585.09
1000.0452 5113 TRAVEL MILEAGE			404.56	154.56
1000.0452 5190 OFFICIAL, DEPUTY, NOTARY BOND			71.00	249.00
1000.0452 5224 JURORS - PETIT			156.00	72.00
1000.0452 5399 MISC OTHER SRVCS & CHRGS			888.85	216.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0452 JUSTICE OF THE PEACE PCT 2						
1000.0452 5516 FURNITURE & EQUIPMENT	0.00	2,333.16	850.00	850.00	0.00	1,500.00
0452 JUSTICE OF THE PEACE PCT 2	259,498.25	279,845.21	304,528.00	304,528.00	264,907.35	327,447.00

1000 GENERAL FUND
0453 JUSTICE OF THE PEACE PCT 3

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0001 JUSTICE OF THE PEACE PCT 3	1		4001	44,642.00			
0014 CHIEF CLERK	1		4001	44,298.00			
0503 INTERPRETER	2		4003	100.00			
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1000.0453 4001 FULL-TIME			73,675.02	82,991.05	82,351.00	82,351.00	74,996.95
1000.0453 4003 TEMP / SEASONAL			0.00	0.00	100.00	100.00	0.00
1000.0453 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,300.00	1,300.00	1,300.00
1000.0453 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00
1000.0453 4100 PAYROLL TAXES - CNTY MATCH			5,872.27	6,586.77	6,729.00	6,729.00	6,055.81
1000.0453 4116 RETIREMENT - CNTY CONTRI			7,977.45	9,009.88	9,076.00	9,076.00	8,279.17
1000.0453 4120 EMP HEALTH INS - CNTY PAID			20,368.84	23,375.68	22,822.00	22,822.00	20,815.52
1000.0453 4123 EMPL DENTAL INS - COUNTY PAID			545.08	557.32	544.00	544.00	496.76
1000.0453 4126 EMP LIFE INS - CNTY PAID			214.58	213.24	241.00	241.00	218.78
1000.0453 4201 OFFICE SUPPLIES			1,745.89	2,831.06	2,000.00	2,000.00	1,230.08
1000.0453 4202 FURN & EQUIP (NOT CA)			0.00	154.53	500.00	800.00	717.30
1000.0453 4410 POSTAGE			241.38	381.00	500.00	500.00	145.21
1000.0453 4500 SERVICE AGREEMENTS			5,880.00	5,880.00	6,360.00	6,360.00	5,390.00
1000.0453 4504 INTERPRETATION SERVICES			0.00	0.00	100.00	100.00	0.00
1000.0453 5100 DUES & MEMBERSHIPS			105.00	125.00	300.00	300.00	125.00
1000.0453 5111 CONFERENCES, TRAINING, ETC			992.50	1,610.00	2,000.00	2,000.00	1,035.00
1000.0453 5113 TRAVEL MILEAGE			495.45	159.16	850.00	550.00	0.00
1000.0453 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	178.00	300.00	300.00	0.00
1000.0453 5224 JURORS - PETIT			0.00	0.00	750.00	750.00	334.00
1000.0453 5399 MISC OTHER SRVCS & CHRGS			102.04	70.31	300.00	300.00	56.00
1000.0453 5516 FURNITURE & EQUIPMENT			0.00	1,371.33	0.00	0.00	0.00
0453 JUSTICE OF THE PEACE PCT 3	122,415.50	139,694.33	141,323.00	141,323.00	141,323.00	141,323.00	125,045.58

1000 GENERAL FUND
0454 JUSTICE OF THE PEACE PCT 4

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0001 JUSTICE OF THE PEACE PCT 4	1		4001	59,522.00			
0014 CHIEF CLERK	1		4001	44,298.00			
0015 CLERK	1		4001	42,723.00			
0503 INTERPRETER	2		4003	100.00			
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1000.0454 4001 FULL-TIME			125,627.99	129,797.50	135,686.00	135,686.00	119,713.28
1000.0454 4003 TEMP / SEASONAL			0.00	0.00	100.00	100.00	0.00
1000.0454 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,950.00	1,950.00	1,950.00
1000.0454 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00
1000.0454 4100 PAYROLL TAXES - CNTY MATCH			8,574.93	9,261.05	10,859.00	10,859.00	8,960.16
1000.0454 4116 RETIREMENT - CNTY CONTRI			13,299.16	13,841.96	14,652.00	14,652.00	12,965.42
1000.0454 4120 EMP HEALTH INS - CNTY PAID			37,712.55	40,735.62	38,533.00	38,533.00	34,617.22
1000.0454 4123 EMPL DENTAL INS - COUNTY PAID			817.62	835.98	815.00	815.00	745.14
1000.0454 4126 EMP LIFE INS - CNTY PAID			354.31	353.64	387.00	387.00	343.13
1000.0454 4201 OFFICE SUPPLIES			1,563.20	1,149.29	2,000.00	2,000.00	1,395.83
1000.0454 4202 FURN & EQUIP (NOT CA)			860.51	703.43	4,000.00	4,000.00	3,073.96
1000.0454 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	0.00	100.00	100.00	0.00
1000.0454 4401 TELECOMMUNICATIONS			3,277.27	3,429.93	3,500.00	3,500.00	2,946.16
1000.0454 4410 POSTAGE			627.71	597.52	750.00	750.00	229.02
1000.0454 4500 SERVICE AGREEMENTS			5,880.00	5,880.00	8,820.00	8,820.00	5,390.00
1000.0454 4504 INTERPRETATION SERVICES			0.00	0.00	100.00	100.00	0.00
1000.0454 5100 DUES & MEMBERSHIPS			135.00	100.00	200.00	200.00	100.00
1000.0454 5111 CONFERENCES, TRAINING, ETC			722.50	617.50	1,500.00	1,500.00	1,118.60
1000.0454 5113 TRAVEL MILEAGE			198.20	0.00	250.00	250.00	0.00
1000.0454 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	178.00	300.00	300.00	0.00
1000.0454 5224 JURORS - PETIT			216.00	0.00	750.00	750.00	0.00
1000.0454 5399 MISC OTHER SRVCS & CHRGS			207.61	62.00	400.00	400.00	280.00
1000.0454 5516 FURNITURE & EQUIPMENT			0.00	1,166.58	0.00	0.00	0.00
0454 JUSTICE OF THE PEACE PCT 4	204,274.56	212,910.00	229,852.00	229,852.00	229,852.00	229,852.00	197,677.92

1000 GENERAL FUND
0475 COUNTY ATTORNEY

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0001 COUNTY ATTORNEY	1		4001	9,550.00			
0005 ADMINISTRATIVE ASSISTANT	3		4001	132,894.00			
0006 PART-TIME CLERK	1		4003	0.00			
0008 ASSISTANT CTY ATTORNEY	1		4001	57,220.00			
0009 ASSISTANT CTY ATTORNEY	1		4001	101,891.00			
0016 INVESTIGATOR	2		4002	0.00			
0600 TEMP / SEASONAL	0		4003	10,618.00			
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1000.0475 4001 FULL-TIME			261,332.09	238,644.26	259,684.00	280,191.00	238,887.43
1000.0475 4002 PART-TIME			0.00	0.00	24,618.00	618.00	0.00
1000.0475 4003 TEMP / SEASONAL			0.00	0.00	0.00	1,500.00	1,381.25
1000.0475 4010 OVERTIME			5,248.82	5,051.82	3,500.00	4,193.00	4,380.00
1000.0475 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	3,250.00	4,550.00	4,550.00
1000.0475 4051 ASSISTANT PROSECUTOR LONGEVITY			0.00	2,500.00	5,000.00	5,000.00	4,583.37
1000.0475 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	7,800.00	7,800.00	7,150.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0475 COUNTY ATTORNEY						
1000.0475 4100 PAYROLL TAXES - CNTY MATCH	19,500.89	18,115.55	23,245.00	23,245.00	18,886.61	25,592.00
1000.0475 4116 RETIREMENT - CNTY CONTRI	26,286.08	24,323.55	29,464.00	29,464.00	25,048.26	32,697.00
1000.0475 4120 EMP HEALTH INS - CNTY PAID	44,925.84	47,777.57	52,440.00	52,440.00	47,830.20	54,275.00
1000.0475 4123 EMPL DENTAL INS - COUNTY PAID	1,044.22	1,021.52	1,359.00	1,359.00	993.52	1,406.00
1000.0475 4126 EMP LIFE INS - CNTY PAID	639.12	561.70	751.00	751.00	508.85	1,164.00
1000.0475 4201 OFFICE SUPPLIES	758.48	3,197.69	1,500.00	2,800.00	2,623.15	2,500.00
1000.0475 4202 FURN & EQUIP (NOT CA)	124.99	2,612.87	2,000.00	1,800.00	902.37	2,000.00
1000.0475 4205 LEGAL BOOKS & SUBSCRIPTIONS	1,169.00	1,149.00	1,500.00	1,000.00	799.00	1,000.00
1000.0475 4226 COURT REPORTER EXPENSES	0.00	0.00	0.00	0.00	0.00	5,000.00
1000.0475 4401 TELECOMMUNICATIONS	107.64	64.14	150.00	150.00	0.00	150.00
1000.0475 4500 SERVICE AGREEMENTS	12,816.00	12,816.00	16,000.00	16,000.00	11,748.00	16,000.00
1000.0475 4520 SERVING CITATIONS	0.00	0.00	200.00	200.00	0.00	200.00
1000.0475 5100 DUES & MEMBERSHIPS	780.00	1,095.00	850.00	850.00	480.00	1,200.00
1000.0475 5111 CONFERENCES, TRAINING, ETC	553.01	1,700.77	2,500.00	2,500.00	801.74	2,500.00
1000.0475 5151 INVESTIGATION	0.00	0.00	0.00	0.00	0.00	15,000.00
1000.0475 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	142.00	300.00	300.00	71.00	300.00
1000.0475 5226 EXPERT WTNSS & FORNSC COST	0.00	0.00	0.00	0.00	0.00	20,000.00
1000.0475 5399 MISC OTHER SRVCS & CHRGS	550.74	1,538.51	2,500.00	2,500.00	2,302.82	3,000.00
1000.0475 5516 FURNITURE & EQUIPMENT	1,679.98	0.00	3,000.00	2,400.00	0.00	3,000.00
0475 COUNTY ATTORNEY	381,716.90	366,511.95	441,611.00	441,611.00	373,927.57	521,507.00

1000 GENERAL FUND
0490 ELECTIONS

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0003 ELECTION ADMINISTRATOR	1		4001	44,298.00
0500 ELECTION WORKER	120		4003	31,000.00

1000.0490 4001 FULL-TIME	38,852.32	41,259.92	41,016.00	41,016.00	37,545.40	44,298.00
1000.0490 4003 TEMP / SEASONAL	0.00	20,879.50	35,000.00	35,000.00	34,816.00	31,000.00
1000.0490 4010 OVERTIME	0.00	1,211.25	10,000.00	10,000.00	3,121.09	14,000.00
1000.0490 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	650.00	650.00	650.00	650.00
1000.0490 4100 PAYROLL TAXES - CNTY MATCH	3,128.73	4,469.02	6,630.00	6,630.00	5,513.19	6,882.00
1000.0490 4116 RETIREMENT - CNTY CONTRI	3,994.11	4,265.32	4,305.00	4,305.00	3,965.56	4,644.00
1000.0490 4120 EMP HEALTH INS - CNTY PAID	10,224.67	11,687.84	11,411.00	11,411.00	10,443.94	11,811.00
1000.0490 4123 EMPL DENTAL INS - COUNTY PAID	273.49	278.66	272.00	272.00	249.23	282.00
1000.0490 4126 EMP LIFE INS - CNTY PAID	108.59	108.00	114.00	114.00	104.74	122.00
1000.0490 4201 OFFICE SUPPLIES	539.67	674.87	1,300.00	1,300.00	256.68	1,300.00
1000.0490 4202 FURN & EQUIP (NOT CA)	1,116.50	348.75	1,200.00	1,445.00	1,440.54	1,200.00
1000.0490 4205 LEGAL BOOKS & SUBSCRIPTIONS	0.00	175.00	150.00	150.00	0.00	350.00
1000.0490 4209 VOTER REGISTRATION EXPENSE	0.00	1,644.18	10,000.00	8,625.00	6,920.36	4,000.00
1000.0490 4210 ELECTION EXPENSES	51,452.80	15,489.09	50,000.00	49,000.00	10,460.86	50,000.00
1000.0490 4401 TELECOMMUNICATIONS	404.32	2,617.01	1,700.00	5,075.00	3,968.34	6,300.00
1000.0490 4499 MISC OTHER SRVCS & CHRGS	0.00	208.06	550.00	550.00	475.40	550.00
1000.0490 4500 SERVICE AGREEMENTS	19,634.58	18,549.00	40,000.00	40,000.00	22,089.00	40,000.00
1000.0490 5100 DUES & MEMBERSHIPS	150.00	150.00	400.00	400.00	150.00	400.00
1000.0490 5111 CONFERENCES, TRAINING, ETC	0.00	2,380.44	4,000.00	3,000.00	447.50	4,000.00
1000.0490 5190 OFFICIAL, DEPUTY, NOTARY BOND	50.00	50.00	50.00	50.00	50.00	50.00
1000.0490 5399 MISC OTHER SRVCS & CHRGS	552.59	0.00	0.00	0.00	0.00	0.00
1000.0490 5516 FURNITURE & EQUIPMENT	879.85	0.00	4,500.00	4,255.00	0.00	4,500.00
0490 ELECTIONS	131,362.22	126,445.91	223,248.00	223,248.00	142,667.83	226,339.00

1000 GENERAL FUND
0491 VOTER REGISTRATION

1000.0491 4202 FURN & EQUIP (NOT CA)	159.99	0.00	0.00	0.00	0.00	0.00
1000.0491 4209 VOTER REGISTRATION EXPENSE	4,317.68	0.00	0.00	0.00	0.00	0.00
1000.0491 4500 SERVICE AGREEMENTS	7,101.66	0.00	0.00	0.00	0.00	0.00
1000.0491 5111 CONFERENCES, TRAINING, ETC	1,431.88	0.00	0.00	0.00	0.00	0.00
0491 VOTER REGISTRATION	13,011.21	0.00	0.00	0.00	0.00	0.00

1000 GENERAL FUND
0495 COUNTY AUDITOR

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0002 COUNTY AUDITOR	1		4001	74,395.00
0008 FIRST ASSISTANT AUDITOR	1		4001	47,759.00
0009 SECOND ASSISTANT AUDITOR	1		4001	44,730.00

1000.0495 4001 FULL-TIME	147,259.29	159,669.91	158,937.00	158,937.00	145,851.76	166,884.00
1000.0495 4010 OVERTIME	19.51	447.13	1,000.00	1,000.00	114.81	1,000.00
1000.0495 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	1,950.00	1,950.00	1,950.00	1,950.00
1000.0495 4040 SUPPLEMENT	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0495 4100 PAYROLL TAXES - CNTY MATCH	11,315.42	12,252.03	12,706.00	12,706.00	11,307.74	13,314.00
1000.0495 4116 RETIREMENT - CNTY CONTRI	15,519.61	16,973.96	17,157.00	17,157.00	15,677.45	17,978.00
1000.0495 4120 EMP HEALTH INS - CNTY PAID	31,925.80	36,638.59	35,770.00	35,770.00	32,625.89	37,022.00
1000.0495 4123 EMPL DENTAL INS - COUNTY PAID	817.62	835.98	815.00	815.00	745.14	846.00
1000.0495 4126 EMP LIFE INS - CNTY PAID	411.97	410.40	451.00	451.00	414.00	459.00
1000.0495 4201 OFFICE SUPPLIES	975.01	806.56	500.00	800.00	665.22	700.00
1000.0495 4202 FURN & EQUIP (NOT CA)	314.51	366.78	1,000.00	1,000.00	749.97	1,000.00
1000.0495 4500 SERVICE AGREEMENTS	6,711.42	13,200.00	16,000.00	16,000.00	13,200.00	17,400.00
1000.0495 5100 DUES & MEMBERSHIPS	235.00	0.00	550.00	550.00	235.00	550.00
1000.0495 5111 CONFERENCES, TRAINING, ETC	4,114.32	794.12	3,600.00	2,914.00	807.44	3,400.00
1000.0495 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	0.00	95.00	95.00	0.00	100.00
1000.0495 5399 MISC OTHER SRVCS & CHRGS	283.38	0.00	300.00	686.00	685.71	300.00
1000.0495 5516 FURNITURE & EQUIPMENT	0.00	2,333.16	1,000.00	1,000.00	0.00	1,000.00
0495 COUNTY AUDITOR	224,102.86	248,928.62	256,031.00	256,031.00	228,880.13	268,103.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:03

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0497 COUNTY TREASURER						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 COUNTY TREASURER	1		4001	59,522.00		
0006 PART-TIME CLERK	1		4002	0.00		
0010 CHIEF DEPUTY	1		4001	44,298.00		
0011 DEPUTY	2		4001	85,446.00		
0015 PERMANENT PARTTIME CLERK			4002	0.00		
1000.0497 4001 FULL-TIME			130,054.30	132,635.72	135,686.00	135,686.00
1000.0497 4002 PART-TIME			0.00	3,037.50	5,150.00	23,158.00
1000.0497 4010 OVERTIME			3,094.30	6,509.18	1,000.00	3,500.00
1000.0497 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,950.00	1,950.00
1000.0497 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	3,850.00
1000.0497 4100 PAYROLL TAXES - CNTY MATCH			10,156.20	10,826.35	11,321.00	12,915.00
1000.0497 4116 RETIREMENT - CNTY CONTRI			14,072.60	15,121.42	15,287.00	17,440.00
1000.0497 4120 EMP HEALTH INS - CNTY PAID			31,925.80	34,848.31	35,770.00	35,770.00
1000.0497 4123 EMPL DENTAL INS - COUNTY PAID			817.62	789.42	815.00	815.00
1000.0497 4126 EMP LIFE INS - CNTY PAID			365.34	348.88	387.00	444.00
1000.0497 4201 OFFICE SUPPLIES			2,603.50	2,549.31	2,600.00	2,600.00
1000.0497 4202 FURN & EQUIP (NOT CA)			489.96	3,885.20	2,000.00	2,000.00
1000.0497 4500 SERVICE AGREEMENTS			9,007.82	14,592.32	20,500.00	20,500.00
1000.0497 5100 DUES & MEMBERSHIPS			195.00	185.00	550.00	550.00
1000.0497 5111 CONFERENCES, TRAINING, ETC			3,102.02	660.60	2,600.00	2,600.00
1000.0497 5190 OFFICIAL, DEPUTY, NOTARY BOND			346.08	1,145.08	500.00	500.00
1000.0497 5399 MISC OTHER SRVCS & CHRGS			305.66	0.00	2,000.00	12,405.00
1000.0497 5516 FURNITURE & EQUIPMENT			0.00	0.00	7,000.00	7,000.00
0497 COUNTY TREASURER			210,736.20	231,334.29	249,316.00	284,033.00
					227,614.20	323,792.00

1000 GENERAL FUND
0499 TAX ASSESSOR / COLLECTOR

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 TAX ASSESSOR/COLLECTOR	1		4001	59,522.00		
0010 CHIEF DEPUTY	2		4001	88,596.00		
0011 DEPUTY	5		4001	213,615.00		
1000.0499 4001 FULL-TIME			321,048.61	337,858.80	334,934.00	334,934.00
1000.0499 4010 OVERTIME			0.00	0.00	515.00	515.00
1000.0499 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	5,200.00	5,200.00
1000.0499 4065 EXPENSE ALLOWANCE			7,968.00	7,968.00	7,968.00	7,968.00
1000.0499 4100 PAYROLL TAXES - CNTY MATCH			22,713.27	24,070.32	26,670.00	26,670.00
1000.0499 4116 RETIREMENT - CNTY CONTRI			33,709.05	35,723.90	36,013.00	36,013.00
1000.0499 4120 EMP HEALTH INS - CNTY PAID			91,886.75	104,207.92	101,738.00	101,738.00
1000.0499 4123 EMPL DENTAL INS - COUNTY PAID			2,179.02	2,229.28	2,174.00	2,174.00
1000.0499 4126 EMP LIFE INS - CNTY PAID			884.74	859.31	954.00	954.00
1000.0499 4201 OFFICE SUPPLIES			2,820.31	3,597.11	4,000.00	4,000.00
1000.0499 4202 FURN & EQUIP (NOT CA)			1,103.46	419.99	2,000.00	973.00
1000.0499 4260 MAINT & SRVC CNTRCTS - COM /IT			20,855.46	22,712.12	26,000.00	32,297.00
1000.0499 4401 TELECOMMUNICATIONS			2,065.14	2,626.38	1,400.00	1,400.00
1000.0499 4410 POSTAGE			12,340.67	16,500.00	15,250.00	16,495.49
1000.0499 4500 SERVICE AGREEMENTS			10,575.70	11,351.90	15,000.00	15,000.00
1000.0499 5100 DUES & MEMBERSHIPS			215.00	150.00	500.00	500.00
1000.0499 5111 CONFERENCES, TRAINING, ETC			1,417.43	990.05	3,000.00	500.00
1000.0499 5190 OFFICIAL, DEPUTY, NOTARY BOND			71.00	0.00	150.00	150.00
1000.0499 5399 MISC OTHER SRVCS & CHRGS			536.10	62.00	1,500.00	606.00
1000.0499 5516 FURNITURE & EQUIPMENT			1,907.54	3,499.74	3,000.00	0.00
0499 TAX ASSESSOR / COLLECTOR			534,297.25	573,826.82	587,966.00	588,087.49
					510,073.95	638,648.00

1000 GENERAL FUND
0510 PUBLIC FACILITIES

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0006 PART-TIME	1		4002	18,720.00		
0020 CHIEF MAINTENANCE	1		4001	50,553.00		
0021 CUSTODIAN SUPERVISOR	1		4001	46,932.00		
0022 CUSTODIAN	1		4001	42,120.00		
1000.0510 4001 FULL-TIME			123,827.40	130,424.66	129,262.00	129,262.00
1000.0510 4002 PART-TIME			0.00	0.00	4,495.00	4,495.00
1000.0510 4010 OVERTIME			193.57	84.73	515.00	515.00
1000.0510 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,950.00	1,950.00
1000.0510 4100 PAYROLL TAXES - CNTY MATCH			9,454.75	9,950.80	10,421.00	10,421.00
1000.0510 4116 RETIREMENT - CNTY CONTRI			12,704.16	13,481.54	14,072.00	14,072.00
1000.0510 4120 EMP HEALTH INS - CNTY PAID			20,368.84	23,375.68	22,822.00	22,822.00
1000.0510 4123 EMPL DENTAL INS - COUNTY PAID			545.08	557.32	815.00	815.00
1000.0510 4126 EMP LIFE INS - CNTY PAID			340.94	337.56	360.00	360.00
1000.0510 4202 FURN & EQUIP (NOT CA)			1,956.61	5,217.02	1,450.00	4,050.00
1000.0510 4207 JANITORIAL SUPPLIES			1,507.42	2,478.29	2,000.00	2,500.00
1000.0510 4208 MAINT & SERVICE - JANITORIAL			609.51	3,744.95	3,000.00	4,000.00
1000.0510 4222 SMALL TOOLS			317.77	159.35	300.00	100.00
1000.0510 4231 ELEVATOR EXPENSES			0.00	0.00	2,000.00	1,000.00
1000.0510 4238 PARTS, SUPPLIES, & REPAIRS			3,085.37	2,049.79	3,000.00	2,000.00
1000.0510 4241 FUELS / OILS / LUBRICANTS			2,983.19	1,991.11	2,500.00	2,500.00
1000.0510 4249 PARTS/SUPPLIES / REPAIRS(EQPMNT)			210.53	492.62	2,000.00	2,000.00
1000.0510 4258 BUILDING - REPAIRS & MAINT (not CA)			33,015.89	16,950.14	100,000.00	87,780.00
1000.0510 4259 HEAT/AIR REPAIR & MAINT-not CA			22,606.61	15,138.79	50,000.00	38,630.00
1000.0510 4266 GROUNDS REPAIRS			385.57	3,250.00	3,000.00	2,500.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

9/39

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0510 PUBLIC FACILITIES						
1000.0510 4299 MISC SUPPLIES & MAINTENANCE	4,616.19	4,321.28	3,600.00	6,600.00	6,223.25	7,000.00
1000.0510 4300 UTILITIES	116,512.14	106,444.90	120,000.00	120,000.00	80,410.61	120,000.00
1000.0510 4401 TELECOMMUNICATIONS	555.69	139.20	1,500.00	1,500.00	127.60	1,500.00
1000.0510 5399 MISC OTHER SRVCS & CHRGS	8,769.26	6,373.81	10,000.00	7,100.00	5,202.22	10,000.00
1000.0510 5506 BLDNGS/BLDNG IMPS OVRSK	0.00	14,065.00	100.00	10,820.00	10,820.00	130,000.00
1000.0510 5516 FURNITURE & EQUIPMENT	6,842.08	8,128.34	5,000.00	16,370.00	16,368.57	5,000.00
0510 PUBLIC FACILITIES	371,408.57	369,156.88	494,162.00	494,162.00	322,747.69	709,687.00

1000 GENERAL FUND						
0540 AMBULANCE / EMS						
1000.0540 4667 AMBULANCE SERVICES	246,459.96	399,544.40	652,000.00	652,000.00	594,107.52	697,500.00
0540 AMBULANCE / EMS	246,459.96	399,544.40	652,000.00	652,000.00	594,107.52	697,500.00

1000 GENERAL FUND
0552 CONSTABLE PCT 2

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 2	1		4001	59,522.00				
1000.0552 4001 FULL-TIME			33,890.00	55,215.92	55,112.00	55,112.00	50,519.26	59,522.00
1000.0552 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	650.00	650.00	650.00	650.00
1000.0552 4060 CLOTHING / UNIFORM ALLNCE			0.00	0.00	600.00	600.00	0.00	600.00
1000.0552 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0552 4100 PAYROLL TAXES - CNTY MATCH			2,884.41	4,402.49	4,588.00	4,588.00	3,922.83	4,925.00
1000.0552 4116 RETIREMENT - CNTY CONTRI			3,901.80	6,137.71	6,195.00	6,195.00	5,683.42	6,650.00
1000.0552 4120 EMP HEALTH INS - CNTY PAID			9,325.16	11,402.73	12,949.00	12,949.00	11,810.37	13,402.00
1000.0552 4123 EMPL DENTAL INS - COUNTY PAID			249.48	255.38	272.00	272.00	248.38	282.00
1000.0552 4126 EMP LIFE INS - CNTY PAID			62.46	100.61	162.00	162.00	148.73	176.00
1000.0552 4201 OFFICE SUPPLIES			0.00	147.54	500.00	500.00	0.00	500.00
1000.0552 4202 FURN & EQUIP (NOT CA)			0.00	1,365.73	3,000.00	2,900.00	726.17	3,000.00
1000.0552 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	0.00	100.00	100.00	0.00	100.00
1000.0552 4238 PARTS, SUPPLIES, & REPAIRS			1,833.75	2,600.91	4,500.00	4,500.00	2,173.11	4,500.00
1000.0552 4241 FUELS / OILS / LUBRICANTS			1,464.98	2,731.88	4,500.00	4,500.00	2,618.00	4,500.00
1000.0552 4281 AMMUNITION			0.00	0.00	500.00	730.00	726.94	500.00
1000.0552 4401 TELECOMMUNICATIONS			0.00	344.79	1,100.00	1,100.00	718.44	1,100.00
1000.0552 5100 DUES & MEMBERSHIPS			95.00	115.00	150.00	150.00	0.00	150.00
1000.0552 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	500.00	500.00	0.00	500.00
1000.0552 5190 OFFICIAL, DEPUTY, NOTARY BOND			100.00	150.00	300.00	300.00	100.00	300.00
1000.0552 5399 MISC OTHER SRVCS & CHRGS			373.94	19.72	500.00	370.00	0.00	500.00
1000.0552 5517 VEHICLES OVR SK			0.00	0.00	0.00	47,200.00	47,200.00	21,375.00
0552 CONSTABLE PCT 2	58,380.98	89,190.41	100,378.00	147,578.00	147,578.00	147,578.00	131,095.65	127,432.00

1000 GENERAL FUND
0553 CONSTABLE PCT 3

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 3	1		4001	59,522.00				
1000.0553 4001 FULL-TIME			33,890.00	55,215.92	55,112.00	55,112.00	50,519.26	59,522.00
1000.0553 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	650.00	650.00	650.00	650.00
1000.0553 4060 CLOTHING / UNIFORM ALLNCE			217.94	0.00	2,500.00	2,500.00	0.00	2,500.00
1000.0553 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0553 4100 PAYROLL TAXES - CNTY MATCH			2,115.87	3,621.43	4,588.00	4,588.00	3,334.66	4,925.00
1000.0553 4116 RETIREMENT - CNTY CONTRI			3,901.70	6,137.71	6,195.00	6,195.00	5,683.42	6,650.00
1000.0553 4120 EMP HEALTH INS - CNTY PAID			13,003.05	16,092.76	15,712.00	15,712.00	14,330.36	16,262.00
1000.0553 4123 EMPL DENTAL INS - COUNTY PAID			252.64	278.66	272.00	272.00	248.38	282.00
1000.0553 4126 EMP LIFE INS - CNTY PAID			97.12	105.24	162.00	162.00	153.23	176.00
1000.0553 4201 OFFICE SUPPLIES			149.81	212.32	500.00	500.00	0.00	500.00
1000.0553 4202 FURN & EQUIP (NOT CA)			433.85	1,221.23	1,000.00	1,000.00	0.00	1,000.00
1000.0553 4205 LEGAL BOOKS & SUBSCRIPTIONS			244.21	0.00	250.00	250.00	0.00	250.00
1000.0553 4238 PARTS, SUPPLIES, & REPAIRS			892.48	641.70	8,000.00	8,000.00	148.00	4,000.00
1000.0553 4241 FUELS / OILS / LUBRICANTS			3,677.73	3,446.21	6,000.00	6,000.00	3,099.99	6,000.00
1000.0553 4401 TELECOMMUNICATIONS			1,906.45	1,697.80	2,100.00	2,100.00	1,394.20	2,100.00
1000.0553 4410 POSTAGE			0.00	66.00	110.00	110.00	0.00	100.00
1000.0553 4500 SERVICE AGREEMENTS			0.00	0.00	1,920.00	1,920.00	0.00	1,920.00
1000.0553 5100 DUES & MEMBERSHIPS			85.00	100.00	200.00	200.00	70.00	200.00
1000.0553 5111 CONFERENCES, TRAINING, ETC			0.00	100.00	2,500.00	2,500.00	777.30	2,500.00
1000.0553 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	0.00	200.00	200.00	170.00	200.00
1000.0553 5399 MISC OTHER SRVCS & CHRGS			487.37	70.00	500.00	500.00	76.50	500.00
1000.0553 5516 FURNITURE & EQUIPMENT			0.00	1,166.58	7,000.00	7,000.00	0.00	5,000.00
0553 CONSTABLE PCT 3	65,555.22	94,373.56	119,671.00	119,671.00	119,671.00	119,671.00	84,505.30	119,437.00

1000 GENERAL FUND
0554 CONSTABLE PCT 4

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 4	1		4001	59,522.00				
1000.0554 4001 FULL-TIME			22,160.00	55,215.92	55,112.00	55,112.00	50,519.26	59,522.00
1000.0554 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	650.00	650.00	650.00	650.00
1000.0554 4060 CLOTHING / UNIFORM ALLNCE			1,121.91	474.21	800.00	800.00	201.95	800.00
1000.0554 4065 EXPENSE ALLOWANCE			2,800.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0554 4100 PAYROLL TAXES - CNTY MATCH			1,905.75	4,539.77	4,588.00	4,588.00	4,205.09	4,925.00
1000.0554 4116 RETIREMENT - CNTY CONTRI			2,578.33	6,137.71	6,195.00	6,195.00	5,683.42	6,650.00
1000.0554 4120 EMP HEALTH INS - CNTY PAID			6,655.06	11,673.70	11,411.00	11,411.00	10,407.76	11,811.00
1000.0554 4123 EMPL DENTAL INS - COUNTY PAID			177.84	278.66	272.00	272.00	248.38	282.00
1000.0554 4126 EMP LIFE INS - CNTY PAID			65.08	99.84	162.00	162.00	153.68	173.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

10/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:03

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0554 CONSTABLE PCT 4						
1000.0554 4201 OFFICE SUPPLIES	191.40	413.05	250.00	250.00	144.97	250.00
1000.0554 4202 FURN & EQUIP (NOT CA)	337.04	661.20	500.00	1,000.00	728.66	500.00
1000.0554 4205 LEGAL BOOKS & SUBSCRIPTIONS	54.00	15.00	150.00	135.00	0.00	150.00
1000.0554 4238 PARTS, SUPPLIES, & REPAIRS	4,555.56	5,607.53	4,100.00	4,100.00	3,303.25	3,100.00
1000.0554 4241 FUELS / OILS / LUBRICANTS	3,099.07	4,277.35	6,240.00	6,240.00	3,979.75	5,090.00
1000.0554 4401 TELECOMMUNICATIONS	42.85	43.97	100.00	100.00	35.88	100.00
1000.0554 5100 DUES & MEMBERSHIPS	85.00	70.00	150.00	165.00	163.58	300.00
1000.0554 5111 CONFERENCES, TRAINING, ETC	734.68	1,159.42	2,000.00	2,000.00	1,452.44	3,000.00
1000.0554 5190 OFFICIAL, DEPUTY, NOTARY BOND	50.00	50.00	100.00	100.00	50.00	100.00
1000.0554 5399 MISC OTHER SRVCS & CHRGS	831.01	262.73	900.00	900.00	182.55	900.00
1000.0554 5516 FURNITURE & EQUIPMENT	485.00	1,166.58	1,500.00	1,000.00	0.00	2,500.00
1000.0554 5517 VEHICLES OVR SK	0.00	0.00	0.00	47,200.00	47,200.00	21,375.00
0554 CONSTABLE PCT 4	47,929.58	96,346.64	99,380.00	146,580.00	133,160.62	126,378.00

1000 GENERAL FUND
0560 COUNTY SHERIFF

POSITION TITLE	COUNT	GRADE	LINE	SALARY	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0001 COUNTY SHERIFF	1		4001	80,298.00						
0006 PART-TIME	1		4002	0.00						
0014 SHERIFF'S CHIEF DEPUTY	1		4001	61,711.00						
0018 ADMINISTRATIVE SERVICES SPECIALIST	1		4001	53,370.00						
0031 SHERIFF'S CAPTAIN	1		4001	61,010.00						
0033 SHERIFF'S SERGEANT	7		4001	393,148.00						
0034 SHERIFF'S CORPORAL	0		4001							
0035 SHERIFF'S DEPUTY	11		4001	597,058.00						
0036 SRO - SAFETY RESOURCE OFFICER	1		4001	54,278.00						
0038 CADET - DEPUTY	1		4001	54,278.00						
0040 DISPATCH SUPERVISOR	1		4001	53,370.00						
0042 DISPATCHER	6		4001	308,466.00						
1000.0560 4001 FULL-TIME					1,116,485.10	1,436,274.82	1,589,787.00	1,549,787.00	1,295,007.77	1,716,987.00
1000.0560 4002 PART-TIME					0.00	0.00	4,500.00	4,500.00	0.00	0.00
1000.0560 4010 OVERTIME					139,851.01	124,988.21	97,931.00	137,931.00	121,383.72	97,931.00
1000.0560 4020 ANNUAL SALARY ADJUSTMENT					0.00	0.00	20,150.00	20,150.00	16,900.00	20,150.00
1000.0560 4060 CLOTHING / UNIFORM ALLNCE					18,700.00	25,042.83	26,400.00	26,400.00	22,000.00	26,400.00
1000.0560 4062 CERTIFICATION PAY					0.00	0.00	105,600.00	92,080.00	54,300.00	105,600.00
1000.0560 4065 EXPENSE ALLOWANCE					8,016.00	7,800.55	0.00	0.00	0.00	0.00
1000.0560 4100 PAYROLL TAXES - CNTY MATCH					95,314.38	118,833.60	141,095.00	141,095.00	112,286.44	150,481.00
1000.0560 4116 RETIREMENT - CNTY CONTRI					131,622.77	164,516.60	190,524.00	190,524.00	155,940.97	203,199.00
1000.0560 4120 EMP HEALTH INS - CNTY PAID					220,850.38	302,229.52	355,802.00	355,802.00	284,725.16	396,603.00
1000.0560 4123 EMPL DENTAL INS - COUNTY PAID					5,863.05	7,106.18	8,421.00	8,421.00	6,457.88	8,712.00
1000.0560 4126 EMP LIFE INS - CNTY PAID					2,961.69	3,254.10	4,734.00	4,734.00	3,511.19	5,076.00
1000.0560 4201 OFFICE SUPPLIES					4,027.77	6,803.89	1,500.00	5,700.00	5,637.00	4,500.00
1000.0560 4202 FURN & EQUIP (NOT CA)					12,891.88	24,599.87	8,000.00	7,895.00	7,804.18	15,000.00
1000.0560 4205 LEGAL BOOKS & SUBSCRIPTIONS					1,154.12	1,477.00	1,000.00	1,730.00	1,723.98	2,500.00
1000.0560 4207 JANITORIAL SUPPLIES					0.00	54.40	0.00	20.00	16.94	0.00
1000.0560 4212 RADIO TOWER EXPENSES					18,927.53	27,521.20	60,000.00	26,860.00	14,237.78	40,000.00
1000.0560 4217 CLOTHING/UNIFORM/ ID					2,935.75	3,203.59	1,500.00	2,725.00	2,724.60	1,500.00
1000.0560 4232 EVIDENCE EXPENSE (PHOTOS, ETC)					3,002.71	4,400.12	2,350.00	4,636.00	4,635.34	3,350.00
1000.0560 4241 FUELS / OILS / LUBRICANTS					130,682.85	138,488.54	160,000.00	158,620.00	98,978.74	160,000.00
1000.0560 4246 PARTS/SUPPLIES / REPAIRS(VHCL)					62,052.50	134,287.01	55,000.00	69,887.00	69,190.49	55,000.00
1000.0560 4281 AMMUNITION					2,519.05	4,248.66	6,000.00	6,000.00	2,829.20	6,000.00
1000.0560 4283 INVESTIGATION SUPPLIES					1,027.82	0.00	0.00	200.00	111.95	0.00
1000.0560 4299 MISC SUPPLIES & MAINTENANCE					2,361.30	637.05	2,200.00	2,200.00	1,492.77	2,200.00
1000.0560 4401 TELECOMMUNICATIONS					16,733.53	19,293.09	19,000.00	23,087.00	22,233.03	19,000.00
1000.0560 4500 SERVICE AGREEMENTS					97,316.90	120,726.40	122,200.00	122,200.00	117,482.30	148,700.00
1000.0560 5025 EMPLOYEE / PRE-EMPLMNT - TESTING					4,620.00	2,660.00	4,000.00	4,000.00	1,480.00	4,000.00
1000.0560 5100 DUES & MEMBERSHIPS					462.00	255.00	1,500.00	1,500.00	0.00	1,500.00
1000.0560 5111 CONFERENCES, TRAINING, ETC					33,500.42	27,931.88	25,000.00	25,000.00	13,622.50	25,000.00
1000.0560 5190 OFFICIAL, DEPUTY, NOTARY BOND					455.00	221.00	350.00	450.00	434.00	350.00
1000.0560 5320 AID TO SCHOOL - COMMUNITY EDU					349.25	945.00	500.00	1,210.00	1,143.02	1,500.00
1000.0560 5399 MISC OTHER SRVCS & CHRGS					13,908.22	2,054.52	8,500.00	7,000.00	6,210.20	8,500.00
1000.0560 5440 CAPITAL LEASE - PRINCIPAL					269,516.00	171,715.79	208,000.00	208,000.00	165,740.92	180,644.00
1000.0560 5441 CAPITAL LEASE - INTEREST					0.00	31,067.43	47,600.00	47,600.00	40,054.45	51,660.00
1000.0560 5516 FURNITURE & EQUIPMENT					552,374.80	504,429.22	100,000.00	94,430.00	6,412.50	60,000.00
1000.0560 5517 VEHICLES OVR SK					1,173.08	216,680.00	0.00	26,770.00	26,763.34	85,000.00
0560 COUNTY SHERIFF					2,971,656.86	3,633,747.07	3,379,144.00	3,379,144.00	2,683,472.36	3,607,043.00

1000 GENERAL FUND
0562 JAIL OPERATIONS

POSITION TITLE	COUNT	GRADE	LINE	SALARY	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0033 JAIL SERGEANT	3		4001	149,943.00						
0036 JAIL ADMINISTRATOR	1		4001	61,358.00						
0050 JAIL LIEUTENANT	1		4001	55,675.00						
0054 JAIL CORPORAL	1		4001	44,454.00						
0055 JAILER	14		4001	622,356.00						
0056 JAIL MAINTENANCE	1		4001	50,553.00						
0058 HEAD JAIL COOK	1		4001	0.00						
0059 JAIL COOK	1		4001	88,908.00						
0500 JAIL COOK - TEMP/SEASONAL	1		4003	0.00						
1000.0562 4001 FULL-TIME					829,084.29	829,978.60	991,517.00	929,517.00	792,212.72	1,073,247.00
1000.0562 4002 PART-TIME					0.00	156.24	0.00	0.00	0.00	0.00
1000.0562 4003 TEMP / SEASONAL					0.00	789.13	11,704.00	6,504.00	0.00	0.00
1000.0562 4010 OVERTIME					108,900.34	162,338.91	105,000.00	170,200.00	134,751.20	105,000.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

11/39

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0562 JAIL OPERATIONS						
1000.0562 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	15,275.00	15,275.00	13,329.58	14,950.00
1000.0562 4100 PAYROLL TAXES - CNTY MATCH	70,891.16	75,120.26	85,948.00	85,948.00	70,696.52	91,280.00
1000.0562 4116 RETIREMENT - CNTY CONTRI	96,019.25	102,490.90	116,058.00	116,058.00	97,127.12	123,258.00
1000.0562 4120 EMP HEALTH INS - CNTY PAID	215,624.81	230,998.02	279,382.00	279,382.00	224,045.89	282,451.00
1000.0562 4123 EMPL DENTAL INS - COUNTY PAID	5,698.17	5,432.12	6,248.00	6,248.00	5,215.98	6,464.00
1000.0562 4126 EMP LIFE INS - CNTY PAID	2,142.05	1,978.25	2,722.00	2,722.00	2,216.23	2,989.00
1000.0562 4201 OFFICE SUPPLIES	2,166.51	3,892.12	3,360.00	3,860.00	3,404.19	3,360.00
1000.0562 4202 FURN & EQUIP (NOT CA)	8,145.17	10,812.46	3,000.00	4,500.00	4,162.13	3,000.00
1000.0562 4207 JANITORIAL SUPPLIES	11,281.96	18,758.43	14,000.00	18,000.00	17,710.66	14,000.00
1000.0562 4217 CLOTHING/UNIFORM/ ID	5,484.63	6,047.38	8,000.00	6,500.00	3,607.61	8,000.00
1000.0562 4258 BUILDING - REPAIRS & MAINT (not CA)	93,728.41	54,991.25	105,000.00	105,500.00	105,225.36	105,000.00
1000.0562 4288 INMATE CARE - MEDICAL	87,644.56	132,709.35	103,645.00	103,645.00	79,890.21	103,645.00
1000.0562 4291 INMATE CARE - NON MEDICAL	170,213.02	170,429.52	200,000.00	134,000.00	103,300.37	160,000.00
1000.0562 4299 MISC SUPPLIES & MAINTENANCE	26,987.22	12,819.44	50,000.00	50,000.00	8,155.91	50,000.00
1000.0562 4300 UTILITIES	88,543.94	108,974.46	120,000.00	120,000.00	93,461.99	120,000.00
1000.0562 4401 TELECOMMUNICATIONS	1,379.90	1,649.45	2,000.00	2,000.00	1,826.30	2,000.00
1000.0562 4500 SERVICE AGREEMENTS	22,235.46	19,789.75	40,488.00	106,488.00	97,525.28	50,488.00
1000.0562 5025 EMPLOYEE / PRE-EMPYMNT - TESTING	2,010.00	2,865.42	4,500.00	4,500.00	1,592.21	4,500.00
1000.0562 5071 INMATE CARE - CNTRCTD SERVICES	81,521.67	91,518.44	105,000.00	105,000.00	87,205.34	155,000.00
1000.0562 5100 DUES & MEMBERSHIPS	30.00	30.00	1,500.00	1,500.00	60.00	1,500.00
1000.0562 5111 CONFERENCES, TRAINING, ETC	8,563.16	9,106.05	15,000.00	12,000.00	4,675.01	15,000.00
1000.0562 5399 MISC OTHER SRVCS & CHRGS	16,201.90	12,276.92	12,000.00	12,000.00	7,320.11	12,000.00
1000.0562 5516 FURNITURE & EQUIPMENT	12,728.55	49,963.69	68,000.00	68,000.00	0.00	68,000.00
0562 JAIL OPERATIONS	1,967,226.13	2,115,916.38	2,469,347.00	2,469,347.00	1,958,717.92	2,575,132.00

1000 GENERAL FUND
0565 911

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0003 DEPARTMENT HEAD	1		4001	0.00
1000.0565 4001 FULL-TIME			25,082.52	29,089.95
1000.0565 4010 OVERTIME			38.34	0.00
1000.0565 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00
1000.0565 4100 PAYROLL TAXES - CNTY MATCH			1,903.22	2,204.75
1000.0565 4116 RETIREMENT - CNTY CONTRI			2,574.50	3,004.96
1000.0565 4120 EMP HEALTH INS - CNTY PAID			5,308.58	5,843.92
1000.0565 4123 EMPL DENTAL INS - COUNTY PAID			142.08	139.33
1000.0565 4126 EMP LIFE INS - CNTY PAID			55.17	72.84
1000.0565 4201 OFFICE SUPPLIES			229.34	639.33
1000.0565 4202 FURN & EQUIP (NOT CA)			0.00	175.63
1000.0565 4241 FUELS / OILS / LUBRICANTS			396.17	234.61
1000.0565 4270 SIGNS & REFLECTORS			4,605.88	756.88
1000.0565 4401 TELECOMMUNICATIONS			503.55	532.64
1000.0565 4500 SERVICE AGREEMENTS			400.00	0.00
1000.0565 5100 DUES & MEMBERSHIPS			0.00	60.00
1000.0565 5111 CONFERENCES, TRAINING, ETC			50.00	450.00
1000.0565 5399 MISC OTHER SRVCS & CHRGS			323.02	0.00
0565 911			41,612.37	43,204.84

1000 GENERAL FUND
0566 DEVELOPMENT SERVICES

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0003 DEPARTMENT HEAD	0			67,976.00
1000.0566 4001 FULL-TIME			0.00	0.00
1000.0566 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00
1000.0566 4090 GENERAL CONTRACT LABOR			0.00	0.00
1000.0566 4100 PAYROLL TAXES - CNTY MATCH			0.00	0.00
1000.0566 4116 RETIREMENT - CNTY CONTRI			0.00	0.00
1000.0566 4120 EMP HEALTH INS - CNTY PAID			0.00	0.00
1000.0566 4123 EMPL DENTAL INS - COUNTY PAID			0.00	0.00
1000.0566 4126 EMP LIFE INS - CNTY PAID			0.00	0.00
1000.0566 4201 OFFICE SUPPLIES			0.00	0.00
1000.0566 4202 FURN & EQUIP (NOT CA)			0.00	0.00
1000.0566 4225 FLOOD PLAIN EXPENSES			0.00	0.00
1000.0566 4241 FUELS / OILS / LUBRICANTS			0.00	0.00
1000.0566 4246 PARTS/SUPPLIES / REPAIRS(VHCL)			0.00	0.00
1000.0566 4270 SIGNS & REFLECTORS			0.00	0.00
1000.0566 4401 TELECOMMUNICATIONS			0.00	0.00
1000.0566 4500 SERVICE AGREEMENTS			0.00	0.00
1000.0566 5100 DUES & MEMBERSHIPS			0.00	0.00
1000.0566 5111 CONFERENCES, TRAINING, ETC			0.00	0.00
1000.0566 5399 MISC OTHER SRVCS & CHRGS			0.00	0.00
0566 DEVELOPMENT SERVICES			0.00	0.00

1000 GENERAL FUND
0570 JUVENILE EXPENSE

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 JUVENILE JUDGE	3		4001	4,800.00
1000.0570 4001 FULL-TIME			4,800.00	4,800.00
1000.0570 4100 PAYROLL TAXES - CNTY MATCH			367.20	367.20
1000.0570 4202 FURN & EQUIP (NOT CA)			0.00	0.00
1000.0570 4401 TELECOMMUNICATIONS			0.00	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

12/39

LEE COUNTY

09/20/2024 10:33:03

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0570 JUVENILE EXPENSE						
1000.0570 5051 JUVENILE DET COSTS / SERVICES	0.00	450.00	4,000.00	4,000.00	0.00	4,000.00
1000.0570 5052 JUVENILE PROBATION COSTS / SVCS	79,150.00	86,950.00	87,200.00	87,200.00	86,950.00	87,200.00
1000.0570 5053 JUVENILE- MDCL / PSYCHOLOGICAL	0.00	0.00	4,500.00	4,500.00	0.00	4,500.00
1000.0570 5200 SPECIAL LEGAL	0.00	0.00	500.00	500.00	0.00	500.00
0570 JUVENILE EXPENSE	84,317.20	92,567.20	101,868.00	101,868.00	91,686.60	102,368.00

1000 GENERAL FUND						
0571 PROBATION - ADULT						
1000.0571 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	1,500.00
0571 PROBATION - ADULT	0.00	0.00	0.00	0.00	0.00	1,500.00

1000 GENERAL FUND						
0580 EMERGENCY MANAGEMENT						

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0003 EMERGENCY MANAGEMENT COORDINATOR	1		4001	67,976.00				
1000.0580 4001 FULL-TIME			44,627.70	50,978.81	62,941.00	62,749.00	45,347.39	67,976.00
1000.0580 4010 OVERTIME			180.27	258.81	0.00	192.00	191.13	0.00
1000.0580 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	650.00	650.00	325.00	650.00
1000.0580 4100 PAYROLL TAXES - CNTY MATCH			3,412.34	3,914.57	4,865.00	4,865.00	3,505.39	5,250.00
1000.0580 4116 RETIREMENT - CNTY CONTRI			4,610.91	5,292.87	6,569.00	6,569.00	4,737.71	7,090.00
1000.0580 4120 EMP HEALTH INS - CNTY PAID			3,428.58	10,792.70	11,411.00	11,411.00	8,515.44	16,262.00
1000.0580 4123 EMPL DENTAL INS - COUNTY PAID			228.16	255.38	272.00	272.00	203.22	282.00
1000.0580 4126 EMP LIFE INS - CNTY PAID			107.45	126.73	173.00	173.00	109.57	187.00
1000.0580 4201 OFFICE SUPPLIES			277.53	1,000.63	1,000.00	1,000.00	0.00	1,000.00
1000.0580 4202 FURN & EQUIP (NOT CA)			1,135.63	90.00	500.00	1,700.00	1,210.95	500.00
1000.0580 4225 FLOOD PLAIN EXPENSES			0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
1000.0580 4233 MISC DISASTER EXPENSES			0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1000.0580 4240 FUEL			0.00	0.00	500.00	500.00	176.90	500.00
1000.0580 4246 PARTS/SUPPLIES / REPAIRS(VHCL)			406.79	696.83	400.00	400.00	285.66	400.00
1000.0580 4401 TELECOMMUNICATIONS			478.65	719.70	1,000.00	1,000.00	402.96	1,000.00
1000.0580 4433 REQUIRED PUBLIC NOTICES			0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1000.0580 4500 SERVICE AGREEMENTS			0.00	0.00	500.00	500.00	68.99	500.00
1000.0580 5100 DUES & MEMBERSHIPS			0.00	0.00	100.00	100.00	0.00	100.00
1000.0580 5111 CONFERENCES, TRAINING, ETC			0.00	2,408.93	3,000.00	3,000.00	40.00	3,000.00
1000.0580 5399 MISC OTHER SRVCS & CHRGS			453.69	77.97	1,000.00	1,000.00	30.22	1,000.00
1000.0580 5516 FURNITURE & EQUIPMENT			0.00	0.00	1,500.00	300.00	0.00	1,500.00
0580 EMERGENCY MANAGEMENT	59,347.70	76,613.93	112,381.00	112,381.00	112,381.00	112,381.00	65,150.53	123,197.00

1000 GENERAL FUND								
0585 DPS								

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0007 SECRETARY	2		4001	88,596.00				
1000.0585 4001 FULL-TIME			75,438.22	79,060.03	78,576.00	78,576.00	70,225.07	88,596.00
1000.0585 4010 OVERTIME			695.72	1,498.96	4,120.00	4,120.00	3,657.03	4,120.00
1000.0585 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,300.00	1,300.00	1,300.00	1,300.00
1000.0585 4100 PAYROLL TAXES - CNTY MATCH			4,600.52	4,871.61	6,426.00	6,426.00	4,829.84	7,193.00
1000.0585 4116 RETIREMENT - CNTY CONTRI			7,799.22	8,321.75	8,677.00	8,677.00	7,766.32	9,712.00
1000.0585 4120 EMP HEALTH INS - CNTY PAID			25,579.71	29,355.67	28,660.00	28,660.00	23,768.17	25,212.00
1000.0585 4123 EMPL DENTAL INS - COUNTY PAID			545.08	557.32	544.00	544.00	474.18	563.00
1000.0585 4126 EMP LIFE INS - CNTY PAID			205.66	205.20	216.00	216.00	187.20	243.00
1000.0585 4201 OFFICE SUPPLIES			853.01	1,460.18	2,500.00	2,500.00	1,279.43	2,500.00
1000.0585 4202 FURN & EQUIP (NOT CA)			4,514.03	3,579.13	4,500.00	4,500.00	3,348.38	4,500.00
1000.0585 4232 EVIDENCE EXPENSE (PHOTOS, ETC)			87.91	558.04	2,000.00	2,000.00	212.22	2,000.00
1000.0585 4238 PARTS, SUPPLIES, & REPAIRS			80.97	321.15	2,000.00	2,000.00	19.34	2,000.00
1000.0585 4500 SERVICE AGREEMENTS			235.30	0.00	1,000.00	1,000.00	0.00	1,000.00
1000.0585 5111 CONFERENCES, TRAINING, ETC			350.00	708.68	1,000.00	1,000.00	140.16	2,000.00
1000.0585 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	0.00	71.00	71.00	71.00	142.00
1000.0585 5399 MISC OTHER SRVCS & CHRGS			944.19	244.59	750.00	750.00	416.75	750.00
1000.0585 5516 FURNITURE & EQUIPMENT			2,699.99	0.00	2,000.00	2,000.00	0.00	2,000.00
0585 DPS	124,629.53	130,742.31	144,340.00	144,340.00	144,340.00	144,340.00	117,695.09	153,831.00

1000 GENERAL FUND								
0625 AIRPORT								
1000.0625 5327 AID TO - AIRPORT					0.00	0.00	5,600.00	5,600.00
0625 AIRPORT	0.00	0.00	0.00	0.00	5,600.00	5,600.00	0.00	5,600.00

1000 GENERAL FUND								
0630 HEALTH DEPARTMENT								
1000.0630 4128 EMPLOYEE WELLNESS			1,019.06	660.00	2,700.00	2,700.00	260.00	2,700.00
1000.0630 4299 MISC SUPPLIES & MAINTENANCE			0.00	0.00	100.00	100.00	0.00	100.00
1000.0630 4401 TELECOMMUNICATIONS			2,418.99	2,550.76	3,000.00	3,000.00	2,282.99	3,000.00
1000.0630 4665 MENTAL HEALTH EXPENSE			0.00	2,882.00	2,500.00	2,500.00	0.00	2,500.00
0630 HEALTH DEPARTMENT	3,438.05	6,092.76	8,300.00	8,300.00	8,300.00	8,300.00	2,542.99	8,300.00

1000 GENERAL FUND								
0634 HEALTH, SANITATION, PERMITTING								

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0003 DEPARTMENT HEAD	1		4001	0.00				
1000.0634 4001 FULL-TIME			23,163.65	29,089.95	31,471.00	31,471.00	27,369.83	0.00
1000.0634 4010 OVERTIME			38.34	0.00	0.00	0.00	0.00	0.00
1000.0634 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	325.00	325.00	325.00	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

13/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1000 GENERAL FUND						
0634 HEALTH, SANITATION, PERMITTING						
1000.0634 4090 GENERAL CONTRACT LABOR	31,200.00	72,000.00	70,000.00	70,000.00	46,800.00	0.00
1000.0634 4100 PAYROLL TAXES - CNTY MATCH	1,757.36	2,204.58	2,433.00	2,433.00	2,102.32	0.00
1000.0634 4116 RETIREMENT - CNTY CONTRI	2,378.75	3,005.01	3,285.00	3,285.00	2,860.96	0.00
1000.0634 4120 EMP HEALTH INS - CNTY PAID	4,875.84	5,843.92	5,706.00	5,706.00	4,730.80	0.00
1000.0634 4123 EMPL DENTAL INS - COUNTY PAID	130.46	139.33	136.00	136.00	112.90	0.00
1000.0634 4126 EMP LIFE INS - CNTY PAID	51.78	72.96	87.00	87.00	73.13	0.00
1000.0634 4201 OFFICE SUPPLIES	434.30	92.44	200.00	300.00	207.75	0.00
1000.0634 4202 FURN & EQUIP (NOT CA)	58.82	462.78	400.00	400.00	0.00	0.00
1000.0634 4225 FLOOD PLAIN EXPENSES	0.00	0.00	3,180.00	3,180.00	0.00	0.00
1000.0634 4241 FUELS / OILS / LUBRICANTS	279.79	443.58	600.00	600.00	256.24	0.00
1000.0634 4246 PARTS/SUPPLIES / REPAIRS(VHCL)	139.92	375.20	400.00	400.00	132.00	0.00
1000.0634 4500 SERVICE AGREEMENTS	0.00	0.00	1,200.00	1,200.00	443.30	0.00
1000.0634 5111 CONFERENCES, TRAINING, ETC	1,852.91	2,727.22	2,500.00	2,585.00	2,584.32	0.00
1000.0634 5399 MISC OTHER SRVCS & CHRGS	140.96	623.01	1,000.00	815.00	800.00	0.00
0634 HEALTH, SANITATION, PERMITTING	66,502.88	117,079.98	122,923.00	122,923.00	88,798.55	0.00

1000 GENERAL FUND						
0640 HUMAN SERVICES						
1000.0640 4651 FUNERALS / BURIALS	0.00	1,192.00	1,500.00	1,825.00	1,823.00	1,500.00
1000.0640 5318 AID TO - FAM CRISIS CNTR	6,500.00	6,500.00	6,500.00	6,500.00	0.00	6,500.00
1000.0640 5322 AID TO - COMBINED COMM ACTION	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
1000.0640 5323 AID TO - CHILDREN'S ADVOCACY	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1000.0640 5324 AID TO - CASA OF BASTROP	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
1000.0640 5325 AID TO - GIDDINGS FOOD PNTRY	3,600.00	3,600.00	3,600.00	3,600.00	0.00	3,600.00
1000.0640 5328 AID TO - CHILD PROTECTION SRVC	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1000.0640 5329 AID TO - CARTS SUPPORT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1000.0640 5374 REMOVAL FEES	6,264.50	8,400.00	9,000.00	10,020.00	10,018.00	9,000.00
0640 HUMAN SERVICES	53,864.50	57,192.00	58,100.00	59,445.00	49,341.00	58,100.00

1000 GENERAL FUND
0665 COUNTY EXTENSION SERVICE

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 CEA / AG	1		4001	19,889.00		
0004 CEA - FCS	1		4001	19,889.00		
0007 SECRETARY	1		4001	88,596.00		
0010 CHIEF DEPUTY	1		4001	0.00		
1000.0665 4001 FULL-TIME			111,750.29	117,666.20	118,864.00	118,864.00
1000.0665 4010 OVERTIME			44.47	660.84	618.00	618.00
1000.0665 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	1,300.00	2,600.00
1000.0665 4065 EXPENSE ALLOWANCE			8,400.00	8,400.00	8,400.00	8,400.00
1000.0665 4100 PAYROLL TAXES - CNTY MATCH			9,080.96	9,573.76	9,883.00	9,983.00
1000.0665 4116 RETIREMENT - CNTY CONTRI			7,894.09	8,456.28	8,673.00	8,673.00
1000.0665 4120 EMP HEALTH INS - CNTY PAID			20,368.84	23,375.68	22,822.00	22,822.00
1000.0665 4123 EMPL DENTAL INS - COUNTY PAID			545.08	557.32	544.00	544.00
1000.0665 4126 EMP LIFE INS - CNTY PAID			211.06	210.60	227.00	227.00
1000.0665 4201 OFFICE SUPPLIES			598.12	891.48	1,000.00	2,000.00
1000.0665 4202 FURN & EQUIP (NOT CA)			2,803.38	725.87	1,500.00	1,360.00
1000.0665 4213 HOME ECONOMICS SUPPLIES			535.81	524.13	500.00	165.00
1000.0665 4216 COUNTY EXTENSION SUPPLIES			0.00	234.20	500.00	165.00
1000.0665 4238 PARTS, SUPPLIES, & REPAIRS			2,036.76	137.52	500.00	500.00
1000.0665 4240 FUEL			3,609.02	2,597.81	3,000.00	3,000.00
1000.0665 4500 SERVICE AGREEMENTS			32.80	611.89	500.00	685.00
1000.0665 5100 DUES & MEMBERSHIPS			658.80	630.00	700.00	700.00
1000.0665 5111 CONFERENCES, TRAINING, ETC			2,196.18	4,058.80	3,000.00	3,670.00
1000.0665 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	71.00	0.00	0.00
1000.0665 5321 AID TO 4H - YOUTH RESOURCES			5,388.07	5,815.01	7,000.00	5,955.00
1000.0665 5399 MISC OTHER SRVCS & CHRGS			1,057.41	515.71	770.00	770.00
1000.0665 5516 FURNITURE & EQUIPMENT			6,660.00	8,339.00	9,500.00	9,500.00
0665 COUNTY EXTENSION SERVICE	183,871.14	194,053.10	199,801.00	201,201.00	180,828.60	212,550.00

1000 GENERAL FUND						
0670 CONSERVATION						
1000.0670 4202 FURN & EQUIP (NOT CA)			0.00	0.00	300.00	300.00
1000.0670 4237 GAME WARDEN EXPENSES			14.50	301.87	600.00	600.00
1000.0670 5319 AID TO NON-PROFIT - LEE CO SWC			1,500.00	1,500.00	1,500.00	1,500.00
1000.0670 5377 BOUNTIES FOR NUANCES ANIMALS			4,990.00	5,116.00	10,000.00	10,000.00
0670 CONSERVATION	6,504.50	6,917.87	12,400.00	12,400.00	11,529.99	12,400.00

1000 GENERAL FUND						
0700 TRANSFERS OUT						
1000.0700 7004 TRANSFER TO ROAD & BRIDGE FUND			529,237.46	0.00	0.00	0.00
1000.0700 7005 TRANSFER TO INDIGENT CARE			200,000.00	220,000.00	220,000.00	220,000.00
1000.0700 7008 TRANSFER TO RECYCLING FUND			7,300.00	60,000.00	60,000.00	0.00
1000.0700 7010 TRANSFER TO LEE CO HIST COM			500.00	500.00	500.00	0.00
1000.0700 7015 TRANSFER TO CH REST PHASE III FUND			1,335,106.66	2,348,501.76	4,000,000.00	4,000,000.00
1000.0700 7016 TRANSFER TO FLOOD GRANT FUND			0.00	138,028.23	0.00	0.00
1000.0700 7019 TRANSFER TO FLETCHER BUILDING FND			0.00	0.00	10,000.00	10,000.00
1000.0700 7021 TRANSFER TO R&B PCT 1 FUND			1,060.68	44,899.95	49,200.00	50,792.92
1000.0700 7022 TRANSFER TO R&B PCT 2 FUND			1,060.68	44,899.94	49,200.00	50,792.93
1000.0700 7023 TRANSFER TO R&B PCT 3 FUND			1,060.68	44,899.93	49,200.00	50,792.94
1000.0700 7024 TRANSFER TO R&B PCT 4 FUND			1,060.67	44,899.92	49,200.00	50,792.94
1000.0700 7035 TRANSFER TO RURAL S/O GRANT FUND			0.00	0.00	175,000.00	175,000.00
1000.0700 7036 TRANSFER TO RURAL PROSECUTOR GRANT FUND			0.00	0.00	73,000.00	73,000.00
0700 TRANSFERS OUT	2,076,386.83	2,946,629.73	4,735,300.00	4,735,300.00	1,530,705.36	4,330,980.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

14/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
Revenue Total	13,335,142.38	13,228,601.08	18,857,357.00	18,857,357.00	14,349,565.58	19,736,615.00
Expense Total	12,901,719.11	15,406,029.06	18,857,357.00	18,857,357.00	12,820,750.49	19,736,615.00
1000 GENERAL FUND	433,423.27	-2,177,427.98	0.00	0.00	1,528,815.09	0.00
1002 C.S. CHILD SAFETY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
1002.0340 3747 CHILD SAFETY FEES	65.00	266.76	100.00	100.00	528.24	100.00
0340 FINES , FEES, COSTS, & FORFEITURES	65.00	266.76	100.00	100.00	528.24	100.00
1002 C.S. CHILD SAFETY FUND						
0390 MISCELLANEOUS INCOME						
1002.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	13,100.00	13,100.00	0.00	14,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	13,100.00	13,100.00	0.00	14,000.00
1002 C.S. CHILD SAFETY FUND						
0409 NON-DEPARTMENTAL						
1002.0409 5320 AID TO SCHOOL - COMMUNITY EDU	0.00	0.00	6,500.00	6,500.00	0.00	7,000.00
1002.0409 5370 CHILD PREV PROGRAM	0.00	0.00	6,500.00	6,500.00	0.00	7,000.00
0409 NON-DEPARTMENTAL	0.00	0.00	13,000.00	13,000.00	0.00	14,000.00
Revenue Total	65.00	266.76	13,200.00	13,200.00	528.24	14,100.00
Expense Total	0.00	0.00	13,000.00	13,000.00	0.00	14,000.00
1002 C.S. CHILD SAFETY FUND	65.00	266.76	200.00	200.00	528.24	100.00
1004 INMATE PHONE TIME INCOME						
0390 MISCELLANEOUS INCOME						
1004.0390 3182 INMATE PHONE TIME INCOME	0.00	0.00	0.00	0.00	12,535.31	12,000.00
1004.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	13,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	12,535.31	25,000.00
1004 INMATE PHONE TIME INCOME						
0560 COUNTY SHERIFF						
1004.0560 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	3,250.00
1004.0560 5517 VEHICLES OVR 5K	0.00	0.00	0.00	0.00	0.00	3,250.00
0560 COUNTY SHERIFF	0.00	0.00	0.00	0.00	0.00	6,500.00
1004 INMATE PHONE TIME INCOME						
0562 JAIL OPERATIONS						
1004.0562 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	3,250.00
1004.0562 5517 VEHICLES OVR 5K	0.00	0.00	0.00	0.00	0.00	3,250.00
0562 JAIL OPERATIONS	0.00	0.00	0.00	0.00	0.00	6,500.00
Revenue Total	0.00	0.00	0.00	0.00	12,535.31	25,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	13,000.00
1004 INMATE PHONE TIME INCOME	0.00	0.00	0.00	0.00	12,535.31	12,000.00
1200 ECONOMIC DEVELOPMENT FUND						
0390 MISCELLANEOUS INCOME						
1200.0390 3800 INTEREST INCOME	2,172.83	12,079.78	2,000.00	2,000.00	22,066.64	5,000.00
1200.0390 3830 UNCLAIMED MONEY - BLUEBONNET	0.00	44,228.27	10,000.00	10,000.00	0.00	5,000.00
1200.0390 3889 MISC INCOME	39,326.51	0.00	0.00	0.00	0.00	0.00
1200.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	230,000.00	230,000.00	0.00	250,000.00
0390 MISCELLANEOUS INCOME	41,499.34	56,308.05	242,000.00	242,000.00	22,066.64	260,000.00
1200 ECONOMIC DEVELOPMENT FUND						
0409 NON-DEPARTMENTAL						
1200.0409 4227 ECONOMIC DVLPMT EXPENSES	55,034.93	19,867.48	240,000.00	240,000.00	17,648.99	250,000.00
0409 NON-DEPARTMENTAL	55,034.93	19,867.48	240,000.00	240,000.00	17,648.99	250,000.00
Revenue Total	41,499.34	56,308.05	242,000.00	242,000.00	22,066.64	260,000.00
Expense Total	55,034.93	19,867.48	240,000.00	240,000.00	17,648.99	250,000.00
1200 ECONOMIC DEVELOPMENT FUND	-13,535.59	36,440.57	2,000.00	2,000.00	4,417.65	10,000.00
1501 ROAD & BRIDGE PCT 1						
0310 TAXES						
1501.0310 3000 AD VALOREM - CURRENT	468,276.17	484,315.82	534,013.00	534,013.00	547,859.14	573,031.00
1501.0310 3010 DELIQUENT AD VALOREM TAXES	10,471.56	10,112.71	10,000.00	10,000.00	11,122.08	10,000.00
1501.0310 3060 SALES TAX - COUNTY	11,863.57	24,515.80	24,000.00	24,000.00	27,581.00	24,000.00
0310 TAXES	490,611.30	518,944.33	568,013.00	568,013.00	586,562.22	607,031.00
1501 ROAD & BRIDGE PCT 1						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1501.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
1501 ROAD & BRIDGE PCT 1						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1501.0321 3143 MOTOR VEHICLE REGISTRATIONS	158,241.44	157,346.03	152,000.00	152,000.00	150,098.69	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	158,241.44	157,346.03	152,000.00	152,000.00	150,098.69	152,000.00
1501 ROAD & BRIDGE PCT 1						
0330 GRANTS & AID / REVN SHARING						
1501.0330 3250 FEDERAL - FEMA DISASTER	0.00	11.95	0.00	0.00	0.00	0.00
1501.0330 3252 FEDERAL - COMMUNITY DEV BLOCK GRANT	0.00	8,500.00	0.00	0.00	0.00	0.00
1501.0330 3311 STATE - LATERAL ROAD FUNDING	4,349.90	4,336.47	4,000.00	4,000.00	4,722.81	4,000.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

15/39

LEE COUNTY 09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1501 ROAD & BRIDGE PCT 1						
0330 GRANTS & AID / REVN SHARING						
0330 GRANTS & AID / REVN SHARING	4,349.90	12,848.42	4,000.00	4,000.00	4,722.81	4,000.00

1501 ROAD & BRIDGE PCT 1						
0340 FINES , FEES, COSTS, & FORFEITURES						
1501.0340 3716 COUNTY COURT FEES	100.00	71.00	1,500.00	1,500.00	277.50	0.00
1501.0340 3733 ROAD DAMAGES	16,904.50	466,045.86	0.00	0.00	0.00	0.00
1501.0340 3734 COUNTY COURT FINES	21,477.64	24,709.78	27,000.00	27,000.00	20,741.14	25,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	38,482.14	490,826.64	28,500.00	28,500.00	21,018.64	25,000.00

1501 ROAD & BRIDGE PCT 1						
0390 MISCELLANEOUS INCOME						
1501.0390 3800 INTEREST INCOME	8,140.77	37,167.89	7,000.00	7,000.00	44,391.85	15,000.00
1501.0390 3810 SALE / COMP FOR LOSS OF ASSETS	32,225.00	0.00	0.00	0.00	2,175.88	0.00
1501.0390 3813 SALE OF MATERIALS	1,080.30	618.30	0.00	0.00	1,343.00	0.00
1501.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	75,323.35	0.00	0.00	729.60	0.00
1501.0390 3841 RENT & ROYALTIES	219.85	90.77	90.00	90.00	41.80	0.00
1501.0390 3889 MISC INCOME	161,780.21	20,278.31	13,000.00	13,000.00	18,189.73	16,000.00
1501.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	830,500.00	830,500.00	0.00	725,000.00
0390 MISCELLANEOUS INCOME	203,446.13	133,478.62	850,590.00	850,590.00	66,871.86	756,000.00

1501 ROAD & BRIDGE PCT 1						
0391 TRANSFERS IN						
1501.0391 3900 TRANSFERS FROM GENERAL FUND	133,370.09	44,899.95	49,200.00	49,200.00	50,792.92	82,620.00
1501.0391 3921 TRANSFERS FROM R&B #1 GRANT FUND	0.00	0.00	1,000.00	1,000.00	0.00	92,974.00
0391 TRANSFERS IN	133,370.09	44,899.95	50,200.00	50,200.00	50,792.92	175,594.00

1501 ROAD & BRIDGE PCT 1
0611 R & B #1 EXPENSE TOTALS

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0062 FOREMAN	1		4001	53,054.00			
0064 MECHANIC	1		4001	51,149.00			
0066 ASSISTANT FOREMAN	1		4001	48,195.00			
0069 ROAD HAND	2		4001	90,910.00			
0500 PART TIME ROAD HAND	1		4002	22,728.00			

1501.0611 4001 FULL-TIME	271,865.73	206,425.10	222,748.00	222,748.00	203,173.67	243,308.00
1501.0611 4002 PART-TIME	0.00	0.00	21,044.00	21,044.00	0.00	22,728.00
1501.0611 4003 TEMP / SEASONAL	0.00	7,965.00	0.00	0.00	0.00	0.00
1501.0611 4010 OVERTIME	1,163.83	2,557.54	3,090.00	3,090.00	1,532.00	3,090.00
1501.0611 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	3,575.00	3,575.00	2,925.00	3,575.00
1501.0611 4065 EXPENSE ALLOWANCE	4,200.00	0.00	0.00	0.00	0.00	0.00
1501.0611 4096 ACCRUAL PAYROLL ADJUSTMENT	18,204.25	930.25	0.00	0.00	0.00	0.00
1501.0611 4100 PAYROLL TAXES - CNTY MATCH	19,614.39	17,088.31	19,160.00	19,160.00	15,326.60	20,862.00
1501.0611 4110 WORKERS COMP INSURANCE	5,795.64	3,508.35	7,500.00	7,500.00	4,097.07	7,500.00
1501.0611 4111 UNEMPLOYMENT INSURANCE	350.71	524.35	650.00	1,115.00	1,113.81	1,000.00
1501.0611 4116 RETIREMENT - CNTY CONTRI	28,406.27	21,632.56	25,872.00	25,872.00	21,448.35	28,171.00
1501.0611 4120 EMP HEALTH INS - CNTY PAID	67,689.93	54,637.78	58,592.00	58,592.00	43,033.65	48,833.00
1501.0611 4121 RETIREE HEALTH / SUPPLEMENT INS	8,160.55	4,668.95	11,000.00	11,000.00	5,933.05	11,000.00
1501.0611 4123 EMPL DENTAL INS - COUNTY PAID	1,635.24	1,230.34	1,359.00	1,359.00	1,241.90	1,406.00
1501.0611 4126 EMP LIFE INS - CNTY PAID	761.31	528.82	675.00	675.00	556.65	738.00
1501.0611 4201 OFFICE SUPPLIES	100.37	28.46	0.00	0.00	0.00	0.00
1501.0611 4202 FURN & EQUIP (NOT CA)	1,021.51	620.25	2,000.00	2,000.00	1,813.66	2,000.00
1501.0611 4236 LANDFILL EXPENSES	6,496.11	6,531.05	12,000.00	12,000.00	7,338.85	12,000.00
1501.0611 4238 PARTS, SUPPLIES, & REPAIRS	65,359.64	87,253.34	70,000.00	70,000.00	55,273.33	70,000.00
1501.0611 4241 FUELS / OILS / LUBRICANTS	61,159.64	48,341.82	60,000.00	60,000.00	37,704.92	60,000.00
1501.0611 4243 TIRES / TUBES	8,832.86	13,802.50	25,000.00	25,000.00	8,112.00	25,000.00
1501.0611 4264 PRE-MIX	48,127.11	9,050.10	50,000.00	50,000.00	4,819.10	50,000.00
1501.0611 4270 SIGNS & REFLECTORS	12,267.28	1,527.92	6,000.00	6,000.00	3,578.93	6,000.00
1501.0611 4276 ROAD MAINTENANCE	4,648.02	7,804.93	50,000.00	42,000.00	1,088.23	50,000.00
1501.0611 4278 BULK WATER (ROADS)	0.00	0.00	500.00	1,500.00	744.00	1,500.00
1501.0611 4280 CULVERT & PIPE	3,614.34	1,476.69	6,000.00	19,000.00	9,283.27	12,000.00
1501.0611 4300 UTILITIES	2,626.16	3,284.27	3,500.00	3,500.00	2,992.59	3,500.00
1501.0611 4401 TELECOMMUNICATIONS	405.65	448.31	1,000.00	1,000.00	393.30	1,000.00
1501.0611 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	400.00	400.00	320.27	400.00
1501.0611 4505 INDEPENDENT CNTRCTRS W/INS	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1501.0611 4507 FIRE PROTECTION SERVICES	1,287.00	1,290.00	0.00	0.00	0.00	0.00
1501.0611 5100 DUES & MEMBERSHIPS	360.00	432.00	0.00	0.00	0.00	0.00
1501.0611 5111 CONFERENCES, TRAINING, ETC	1,569.07	2,280.32	0.00	0.00	0.00	0.00
1501.0611 5165 RENT - EQUIPMENT	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1501.0611 5180 INSURANCE - PROPERTY & AUTO	0.00	7,194.90	0.00	0.00	0.00	0.00
1501.0611 5185 LICENSES & REGISTRATION	0.00	0.00	200.00	400.00	269.50	250.00
1501.0611 5267 CONTINGENCY	0.00	0.00	400,000.00	399,535.00	0.00	360,000.00
1501.0611 5399 MISC OTHER SRVCS & CHRGS	18,755.01	4,277.57	6,900.00	6,700.00	821.67	3,000.00
1501.0611 5504 RIGHT OF WAY - FENCING EXP	1,705.16	4,128.11	25,000.00	25,000.00	2,587.50	25,000.00
1501.0611 5510 INFRASTRUCTURE - PAVING	45,695.41	227,839.10	200,000.00	199,000.00	157,507.00	200,000.00
1501.0611 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1501.0611 5516 FURNITURE & EQUIPMENT	71,200.00	0.00	100,000.00	100,000.00	44,100.00	100,000.00
1501.0611 5517 VEHICLES OVR SK	38,000.00	38,000.00	100,000.00	95,000.00	3,750.00	100,000.00
1501.0611 5519 INFRASTRUCTURE - PAVING - CONTRACT	96,237.40	216,076.68	150,000.00	150,000.00	76,384.00	200,000.00
0611 R & B #1 EXPENSE TOTALS	917,315.59	1,003,385.67	1,646,765.00	1,646,765.00	719,263.87	1,676,861.00

1501 ROAD & BRIDGE PCT 1						
0700 TRANSFERS OUT						
1501.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1501.0700 7031 TRANSFER TO R&B #1 GRANT FUND	0.00	0.00	10,000.00	10,000.00	4,500.00	0.00
0700 TRANSFERS OUT	0.00	0.00	11,250.00	11,250.00	4,500.00	1,250.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B LEE COUNTY 09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
Revenue Total	1,028,501.00	1,358,343.99	1,658,303.00	1,658,303.00	880,067.14	1,721,625.00
Expense Total	917,315.59	1,003,385.67	1,658,015.00	1,658,015.00	723,763.87	1,678,111.00
1501 ROAD & BRIDGE PCT 1	111,185.41	354,958.32	288.00	288.00	156,303.27	43,514.00
1502 ROAD & BRIDGE PCT 2						
0310 TAXES						
1502.0310 3000 AD VALOREM - CURRENT	561,931.38	581,178.99	640,816.00	640,816.00	657,430.98	687,638.00
1502.0310 3010 DELIQUENT AD VALOREM TAXES	12,565.89	12,135.27	12,000.00	12,000.00	13,346.54	12,000.00
1502.0310 3060 SALES TAX - COUNTY	27,646.30	24,515.80	24,000.00	24,000.00	27,581.00	24,000.00
0310 TAXES	602,143.57	617,830.06	676,816.00	676,816.00	698,358.52	723,638.00
1502 ROAD & BRIDGE PCT 2						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1502.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
1502 ROAD & BRIDGE PCT 2						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1502.0321 3143 MOTOR VEHICLE REGISTRATIONS	158,241.36	157,345.93	152,000.00	152,000.00	150,098.64	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	158,241.36	157,345.93	152,000.00	152,000.00	150,098.64	152,000.00
1502 ROAD & BRIDGE PCT 2						
0330 GRANTS & AID / REVN SHARING						
1502.0330 3250 FEDERAL - FEMA DISASTER	0.00	23.90	0.00	0.00	0.00	0.00
1502.0330 3311 STATE - LATERAL ROAD FUNDING	5,219.88	5,203.76	5,000.00	5,000.00	5,667.37	5,000.00
1502.0330 3320 STATE - CTIF GRANT	14,421.81	0.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	19,641.69	5,227.66	5,000.00	5,000.00	5,667.37	5,000.00
1502 ROAD & BRIDGE PCT 2						
0340 FINES, FEES, COSTS, & FORFEITURES						
1502.0340 3716 COUNTY COURT FEES	100.00	71.00	1,500.00	1,500.00	277.50	0.00
1502.0340 3734 COUNTY COURT FINES	21,477.64	24,709.77	27,000.00	27,000.00	20,741.13	25,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	21,577.64	24,780.77	28,500.00	28,500.00	21,018.63	25,000.00
1502 ROAD & BRIDGE PCT 2						
0390 MISCELLANEOUS INCOME						
1502.0390 3800 INTEREST INCOME	18,429.15	56,439.08	13,000.00	13,000.00	66,007.82	30,000.00
1502.0390 3810 SALE / COMP FOR LOSS OF ASSETS	1,525.00	9.11	0.00	0.00	8,045.04	0.00
1502.0390 3813 SALE OF MATERIALS	127.20	257.60	0.00	0.00	214.20	0.00
1502.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	14,381.56	0.00	0.00	0.00	0.00
1502.0390 3841 RENT & ROYALTIES	1,768.98	848.24	0.00	0.00	198.26	0.00
1502.0390 3889 MISC INCOME	24,165.82	19,092.92	13,000.00	13,000.00	18,098.98	16,000.00
1502.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,380,000.00	1,380,000.00	0.00	1,350,000.00
0390 MISCELLANEOUS INCOME	46,016.15	91,028.51	1,406,000.00	1,406,000.00	92,564.30	1,396,000.00
1502 ROAD & BRIDGE PCT 2						
0391 TRANSFERS IN						
1502.0391 3900 TRANSFERS FROM GENERAL FUND	133,370.05	44,899.94	49,200.00	49,200.00	50,792.93	82,620.00
1502.0391 3922 TRANSFERS FROM R&B #2 GRANT FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0391 TRANSFERS IN	133,370.05	44,899.94	50,200.00	50,200.00	50,792.93	82,620.00
1502 ROAD & BRIDGE PCT 2						
0612 R & B #2 EXPENSE TOTALS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0062 FOREMAN	1		4001	53,054.00		
0064 MECHANIC	1		4001	51,149.00		
0066 ASSISTANT FOREMAN	1		4001	48,195.00		
0069 ROAD HAND	3		4001	136,365.00		
0600 PART TIME (TEMP)	1		4003	22,728.00		
1502.0612 4001 FULL-TIME			274,183.35	200,166.08	267,373.00	267,373.00
1502.0612 4003 TEMP / SEASONAL			1,837.50	75.00	21,044.00	21,044.00
1502.0612 4010 OVERTIME			2,304.57	2,985.37	4,000.00	4,000.00
1502.0612 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	4,225.00	4,225.00
1502.0612 4065 EXPENSE ALLOWANCE			4,200.00	0.00	0.00	0.00
1502.0612 4096 ACCRUAL PAYROLL ADJUSTMENT			4,625.64	884.00	0.00	0.00
1502.0612 4100 PAYROLL TAXES - CNTY MATCH			20,562.15	16,212.11	22,693.00	22,693.00
1502.0612 4110 WORKERS COMP INSURANCE			6,583.12	4,164.27	8,500.00	8,500.00
1502.0612 4111 UNEMPLOYMENT INSURANCE			356.48	518.52	500.00	1,117.00
1502.0612 4116 RETIREMENT - CNTY CONTRI			28,397.18	20,985.65	30,643.00	30,643.00
1502.0612 4120 EMP HEALTH INS - CNTY PAID			66,317.39	56,377.89	80,787.00	80,787.00
1502.0612 4121 RETIREE HEALTH / SUPPLEMENT INS			14,437.04	13,160.18	14,000.00	14,000.00
1502.0612 4123 EMPL DENTAL INS - COUNTY PAID			1,635.24	1,207.06	1,630.00	1,630.00
1502.0612 4126 EMP LIFE INS - CNTY PAID			760.85	514.42	740.00	740.00
1502.0612 4201 OFFICE SUPPLIES			212.56	257.73	0.00	0.00
1502.0612 4202 FURN & EQUIP (NOT CA)			387.88	5,075.24	6,000.00	6,000.00
1502.0612 4236 LANDFILL EXPENSES			11,054.66	17,048.31	15,000.00	27,000.00
1502.0612 4238 PARTS, SUPPLIES, & REPAIRS			41,663.29	37,072.27	43,000.00	58,000.00
1502.0612 4241 FUELS / OILS / LUBRICANTS			55,636.67	54,123.66	45,000.00	55,000.00
1502.0612 4243 TIRES / TUBES			11,444.50	3,022.00	10,000.00	10,000.00
1502.0612 4264 PRE-MIX			13,862.86	33,155.75	50,000.00	50,000.00
1502.0612 4270 SIGNS & REFLECTORS			3,784.82	1,484.74	5,000.00	7,000.00
1502.0612 4276 ROAD MAINTENANCE			15,270.83	3,821.67	75,000.00	75,000.00
1502.0612 4278 BULK WATER (ROADS)			0.00	0.00	500.00	500.00
1502.0612 4280 CULVERT & PIPE			15,159.79	11,922.30	15,000.00	15,000.00
1502.0612 4300 UTILITIES			3,090.61	3,529.88	4,000.00	4,000.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

17/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1502 ROAD & BRIDGE PCT 2						
0612 R & B #2 EXPENSE TOTALS						
1502.0612 4401 TELECOMMUNICATIONS	1,216.13	1,035.13	2,500.00	2,500.00	785.40	2,500.00
1502.0612 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	400.00	780.00	779.95	400.00
1502.0612 4503 RURAL FIRE PROTECTION CONTRACT	1,287.00	1,290.00	0.00	0.00	0.00	0.00
1502.0612 5100 DUES & MEMBERSHIPS	360.00	432.00	0.00	0.00	0.00	0.00
1502.0612 5111 CONFERENCES, TRAINING, ETC	2,393.59	2,245.68	0.00	0.00	0.00	0.00
1502.0612 5116 TRAVEL - OUT OF COUNTY	144.49	0.00	1,000.00	1,000.00	0.00	1,000.00
1502.0612 5165 RENT - EQUIPMENT	0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
1502.0612 5185 LICENSES & REGISTRATION	0.00	0.00	200.00	300.00	265.00	250.00
1502.0612 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	178.00	0.00	0.00	0.00	0.00
1502.0612 5267 CONTINGENCY	0.00	0.00	1,090,000.00	793,703.00	0.00	1,040,000.00
1502.0612 5399 MISC OTHER SRVCS & CHRGS	3,452.94	109,253.07	1,100.00	1,600.00	1,175.87	1,000.00
1502.0612 5504 RIGHT OF WAY - FENCING EXP	6,827.69	0.00	5,000.00	5,000.00	15.24	5,000.00
1502.0612 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
1502.0612 5510 INFRASTRUCTURE - PAVING	234,849.95	276,641.38	200,000.00	200,000.00	180,560.64	200,000.00
1502.0612 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	1,000.00	71,000.00	70,974.52	9,000.00
1502.0612 5516 FURNITURE & EQUIPMENT	39,600.00	0.00	70,000.00	90,000.00	90,000.00	70,000.00
1502.0612 5517 VEHICLES OVR 5K	42,350.00	31,500.00	50,000.00	170,700.00	170,692.10	50,000.00
1502.0612 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
0612 R & B #2 EXPENSE TOTALS	930,250.77	910,339.36	2,270,835.00	2,225,835.00	1,012,123.02	2,256,010.00
1502 ROAD & BRIDGE PCT 2						
0700 TRANSFERS OUT						
1502.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1502.0700 7032 TRANSFER TO R&B #2 GRANT FUND	0.00	0.00	10,000.00	55,000.00	29,177.89	75,000.00
0700 TRANSFERS OUT	0.00	0.00	11,250.00	56,250.00	29,177.89	76,250.00
Revenue Total	980,990.46	941,112.87	2,323,516.00	2,323,516.00	1,018,500.39	2,386,258.00
Expense Total	930,250.77	910,339.36	2,282,085.00	2,282,085.00	1,041,300.91	2,332,260.00
1502 ROAD & BRIDGE PCT 2	50,739.69	30,773.51	41,431.00	41,431.00	-22,800.52	53,998.00

1503 ROAD & BRIDGE PCT 3						
0310 TAXES						
1503.0310 3000 AD VALOREM - CURRENT	725,828.04	750,689.55	827,721.00	827,721.00	849,181.71	888,198.00
1503.0310 3010 DELINQUENT AD VALOREM TAXES	16,230.97	15,674.72	15,500.00	15,500.00	17,239.28	15,500.00
1503.0310 3060 SALES TAX - COUNTY	27,646.27	24,515.81	24,000.00	24,000.00	27,581.00	24,000.00
0310 TAXES	769,705.28	790,880.08	867,221.00	867,221.00	894,001.99	927,698.00

1503 ROAD & BRIDGE PCT 3						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1503.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	5,000.00	5,000.00	0.00	0.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	5,000.00	5,000.00	0.00	0.00

1503 ROAD & BRIDGE PCT 3						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1503.0321 3143 MOTOR VEHICLE REGISTRATIONS	158,241.26	157,345.98	152,000.00	152,000.00	150,098.72	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	158,241.26	157,345.98	152,000.00	152,000.00	150,098.72	152,000.00

1503 ROAD & BRIDGE PCT 3						
0330 GRANTS & AID / REVN SHARING						
1503.0330 3311 STATE - LATERAL ROAD FUNDING	6,742.35	6,721.50	6,000.00	6,000.00	7,320.35	7,000.00
1503.0330 3320 STATE - CTIF GRANT	148,364.52	0.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	155,106.87	6,721.50	6,000.00	6,000.00	7,320.35	7,000.00

1503 ROAD & BRIDGE PCT 3						
0340 FINES, FEES, COSTS, & FORFEITURES						
1503.0340 3716 COUNTY COURT FEES	100.00	71.00	1,500.00	1,500.00	277.50	0.00
1503.0340 3733 ROAD DAMAGES	66,556.40	33,250.00	0.00	0.00	0.00	0.00
1503.0340 3734 COUNTY COURT FINES	21,477.61	24,709.75	27,000.00	27,000.00	20,741.13	25,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	88,134.01	58,030.75	28,500.00	28,500.00	21,018.63	25,000.00

1503 ROAD & BRIDGE PCT 3						
0390 MISCELLANEOUS INCOME						
1503.0390 3800 INTEREST INCOME	17,527.39	54,046.57	11,000.00	11,000.00	63,980.24	27,000.00
1503.0390 3810 SALE / COMP FOR LOSS OF ASSETS	21,066.00	25,315.75	0.00	0.00	1,725.00	0.00
1503.0390 3813 SALE OF MATERIALS	248.30	2,366.60	0.00	0.00	133.20	0.00
1503.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	4,001.11	0.00	0.00	0.00	0.00
1503.0390 3889 MISC INCOME	22,767.42	21,853.29	13,000.00	13,000.00	19,239.73	16,000.00
1503.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,390,000.00
0390 MISCELLANEOUS INCOME	61,609.11	107,583.32	1,424,000.00	1,424,000.00	85,078.17	1,433,000.00

1503 ROAD & BRIDGE PCT 3						
0391 TRANSFERS IN						
1503.0391 3900 TRANSFERS FROM GENERAL FUND	133,370.03	44,899.93	49,200.00	49,200.00	50,792.94	82,620.00
1503.0391 3923 TRANSFERS FROM R&B #3 GRANT FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0391 TRANSFERS IN	133,370.03	44,899.93	50,200.00	50,200.00	50,792.94	82,620.00

1503 ROAD & BRIDGE PCT 3						
0613 R & B #3 EXPENSE TOTALS						

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0062 FOREMAN	1		4001	53,054.00
0064 MECHANIC	1		4001	51,149.00
0066 ASSISTANT FOREMAN	1		4001	48,195.00
0069 ROAD HAND	4		4001	181,820.00
0600 PART TIME (TEMP) ROAD HAND	3		4003	500.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B LEE COUNTY 09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1503 ROAD & BRIDGE PCT 3						
0613 R & B #3 EXPENSE TOTALS						
1503.0613 4001 FULL-TIME	294,281.96	261,674.05	309,461.00	309,461.00	238,094.73	334,218.00
1503.0613 4003 TEMP / SEASONAL	0.00	2,790.00	500.00	500.00	455.00	500.00
1503.0613 4010 OVERTIME	2,520.76	3,469.17	5,500.00	5,500.00	2,221.40	5,500.00
1503.0613 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	4,550.00	4,550.00	3,900.00	4,550.00
1503.0613 4065 EXPENSE ALLOWANCE	4,200.00	0.00	0.00	0.00	0.00	0.00
1503.0613 4096 ACCRUAL PAYROLL ADJUSTMENT	5,363.10	847.93	0.00	0.00	0.00	0.00
1503.0613 4100 PAYROLL TAXES - CNTY MATCH	22,048.05	21,254.76	24,481.00	24,481.00	18,411.08	26,375.00
1503.0613 4110 WORKERS COMP INSURANCE	6,986.64	4,820.34	9,000.00	9,000.00	5,209.17	9,000.00
1503.0613 4111 UNEMPLOYMENT INSURANCE	388.58	623.65	650.00	1,260.00	1,258.19	1,000.00
1503.0613 4116 RETIREMENT - CNTY CONTRI	30,798.51	27,343.79	33,057.00	33,057.00	24,972.61	35,615.00
1503.0613 4120 EMP HEALTH INS - CNTY PAID	72,947.95	75,808.04	89,435.00	89,435.00	63,849.17	88,714.00
1503.0613 4121 RETIREE HEALTH / SUPPLEMENT INS	9,441.89	6,792.14	13,000.00	13,000.00	7,427.14	13,000.00
1503.0613 4123 EMPL DENTAL INS - COUNTY PAID	1,817.14	1,671.96	1,901.00	1,901.00	1,490.28	1,968.00
1503.0613 4126 EMP LIFE INS - CNTY PAID	809.32	672.24	856.00	856.00	665.13	927.00
1503.0613 4202 FURN & EQUIP (NOT CA)	966.34	2,573.55	2,500.00	2,500.00	1,989.46	2,500.00
1503.0613 4236 LANDFILL EXPENSES	23,304.65	33,131.69	23,000.00	33,000.00	32,992.19	32,000.00
1503.0613 4238 PARTS, SUPPLIES, & REPAIRS	41,345.79	85,060.03	55,000.00	70,000.00	67,937.29	60,000.00
1503.0613 4241 FUELS / OILS / LUBRICANTS	78,042.10	95,401.03	75,000.00	75,000.00	57,174.07	75,000.00
1503.0613 4243 TIRES / TUBES	17,197.06	19,892.18	15,000.00	20,000.00	18,187.00	15,000.00
1503.0613 4264 PRE-MIX	22,136.55	42,370.40	30,000.00	30,000.00	9,285.80	30,000.00
1503.0613 4270 SIGNS & REFLECTORS	7,132.53	4,413.65	7,000.00	7,000.00	1,207.36	7,000.00
1503.0613 4276 ROAD MAINTENANCE	17,843.34	46,751.56	105,000.00	105,000.00	83,194.99	105,000.00
1503.0613 4278 BULK WATER (ROADS)	2,324.02	2,312.22	2,000.00	2,000.00	1,054.62	2,500.00
1503.0613 4280 CULVERT & PIPE	4,449.95	6,304.24	15,000.00	15,000.00	3,118.71	15,000.00
1503.0613 4300 UTILITIES	3,029.56	3,357.28	4,000.00	4,000.00	3,195.95	4,000.00
1503.0613 4401 TELECOMMUNICATIONS	808.00	1,170.32	2,000.00	2,000.00	811.74	2,000.00
1503.0613 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	900.00	900.00	490.33	800.00
1503.0613 4503 RURAL FIRE PROTECTION CONTRACT	2,730.00	1,290.00	0.00	0.00	0.00	0.00
1503.0613 4505 INDEPENDENT CNTRCTRS W/INS	25,000.00	2,700.00	25,000.00	25,000.00	0.00	25,000.00
1503.0613 5100 DUES & MEMBERSHIPS	360.00	432.00	0.00	0.00	0.00	0.00
1503.0613 5111 CONFERENCES, TRAINING, ETC	2,309.65	1,742.47	0.00	0.00	0.00	0.00
1503.0613 5165 RENT - EQUIPMENT	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1503.0613 5185 LICENSES & REGISTRATION	0.00	0.00	200.00	700.00	468.36	700.00
1503.0613 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	0.00	180.00	180.00	0.00	180.00
1503.0613 5267 CONTINGENCY	0.00	0.00	1,090,000.00	1,055,030.00	0.00	920,000.00
1503.0613 5399 MISC OTHER SRVCS & CHRGS	6,280.98	3,627.13	1,400.00	4,200.00	4,145.83	3,000.00
1503.0613 5407 PRINCIPAL - CAPITAL LEASE	29,824.77	20,409.06	0.00	0.00	0.00	0.00
1503.0613 5426 INTEREST - CAPITAL LEASE	2,432.68	590.94	0.00	0.00	0.00	0.00
1503.0613 5504 RIGHT OF WAY - FENCING EXP	2,924.37	8,609.55	25,000.00	25,000.00	12,851.98	25,000.00
1503.0613 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1503.0613 5510 INFRASTRUCTURE - PAVING	194,359.28	320,482.30	165,000.00	165,000.00	107,718.02	175,000.00
1503.0613 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	1,000.00	10,951.00	10,949.42	10,000.00
1503.0613 5516 FURNITURE & EQUIPMENT	79,808.91	198,953.00	150,000.00	150,000.00	112,500.00	150,000.00
1503.0613 5517 VEHICLES OVR 5K	0.00	31,900.00	100,000.00	100,000.00	3,750.00	125,000.00
1503.0613 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	9,216.00	50,000.00	41,109.00	0.00	50,000.00
0613 R & B #3 EXPENSE TOTALS	1,016,214.43	1,350,458.17	2,456,571.00	2,456,571.00	900,977.02	2,376,047.00
1503 ROAD & BRIDGE PCT 3						
0700 TRANSFERS OUT						
1503.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1503.0700 7033 TRANSFER TO R&B #3 GRANT FUND	0.00	0.00	10,000.00	10,000.00	0.00	200,000.00
0700 TRANSFERS OUT	0.00	0.00	11,250.00	11,250.00	0.00	201,250.00
Revenue Total	1,366,166.56	1,165,461.56	2,532,921.00	2,532,921.00	1,208,310.80	2,627,318.00
Expense Total	1,016,214.43	1,350,458.17	2,467,821.00	2,467,821.00	900,977.02	2,577,297.00
1503 ROAD & BRIDGE PCT 3	349,952.13	-184,996.61	65,100.00	65,100.00	307,333.78	50,021.00
1504 ROAD & BRIDGE PCT 4						
0310 TAXES						
1504.0310 3000 AD VALOREM - CURRENT	585,345.21	605,394.79	667,517.00	667,517.00	684,823.96	716,289.00
1504.0310 3010 DELIQUENT AD VALOREM TAXES	13,089.49	12,640.92	12,500.00	12,500.00	13,902.63	12,500.00
1504.0310 3060 SALES TAX - COUNTY	27,646.27	24,515.81	24,000.00	24,000.00	27,581.00	24,000.00
0310 TAXES	626,080.97	642,551.52	704,017.00	704,017.00	726,307.59	752,789.00
1504 ROAD & BRIDGE PCT 4						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1504.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	5,000.00	5,000.00	0.00	2,000.00
1504 ROAD & BRIDGE PCT 4						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1504.0321 3143 MOTOR VEHICLE REGISTRATIONS	158,241.24	157,345.38	152,000.00	152,000.00	150,099.36	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	158,241.24	157,345.38	152,000.00	152,000.00	150,099.36	152,000.00
1504 ROAD & BRIDGE PCT 4						
0330 GRANTS & AID / REVN SHARING						
1504.0330 3311 STATE - LATERAL ROAD FUNDING	5,437.37	5,420.58	5,000.00	5,000.00	5,903.50	5,000.00
1504.0330 3320 STATE - CTIF GRANT	90,000.00	0.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	95,437.37	5,420.58	5,000.00	5,000.00	5,903.50	5,000.00
1504 ROAD & BRIDGE PCT 4						
0340 FINES, FEES, COSTS, & FORFEITURES						
1504.0340 3716 COUNTY COURT FEES	100.00	71.00	1,500.00	1,500.00	277.50	0.00
1504.0340 3734 COUNTY COURT FINES	21,477.61	24,709.73	27,000.00	27,000.00	20,741.13	25,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	21,577.61	24,780.73	28,500.00	28,500.00	21,018.63	25,000.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

19/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1504 ROAD & BRIDGE PCT 4						
0390 MISCELLANEOUS INCOME						
1504.0390 3800 INTEREST INCOME	15,143.77	39,723.79	12,200.00	12,200.00	48,029.96	26,000.00
1504.0390 3810 SALE / COMP FOR LOSS OF ASSETS	60,997.75	22.28	0.00	0.00	1,725.00	0.00
1504.0390 3813 SALE OF MATERIALS	2,046.30	2,378.40	0.00	0.00	1,098.80	0.00
1504.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	1,166.01	0.00	0.00	9.40	0.00
1504.0390 3841 RENT & ROYALTIES	8,732.94	7,670.14	7,000.00	7,000.00	18,334.46	7,000.00
1504.0390 3889 MISC INCOME	16,453.78	20,073.21	10,000.00	10,000.00	18,309.74	15,000.00
1504.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	708,500.00	708,500.00	0.00	1,150,000.00
0390 MISCELLANEOUS INCOME	103,374.54	71,033.83	737,700.00	737,700.00	87,507.36	1,198,000.00

1504 ROAD & BRIDGE PCT 4

0391 TRANSFERS IN

1504.0391 3900 TRANSFERS FROM GENERAL FUND	133,370.00	44,899.92	49,200.00	49,200.00	50,792.94	82,620.00
1504.0391 3924 TRANSFERS FROM R&B #4 GRANT FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0391 TRANSFERS IN	133,370.00	44,899.92	50,200.00	50,200.00	50,792.94	82,620.00

1504 ROAD & BRIDGE PCT 4

0614 R & B #4 EXPENSE TOTALS

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0062 FOREMAN	1		4001	53,054.00
0064 MECHANIC	1		4001	51,149.00
0066 ASSISTANT FOREMAN	1		4001	48,195.00
0069 ROAD HAND	3		4001	136,365.00

1504.0614 4001 FULL-TIME	280,469.17	223,648.15	267,373.00	267,373.00	170,685.64	288,763.00
1504.0614 4010 OVERTIME	2,015.51	1,920.42	2,000.00	2,000.00	1,542.17	2,000.00
1504.0614 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	3,900.00	3,900.00	2,600.00	3,900.00
1504.0614 4065 EXPENSE ALLOWANCE	4,200.00	0.00	0.00	0.00	0.00	0.00
1504.0614 4090 GENERAL CONTRACT LABOR	2,750.00	460.00	0.00	0.00	0.00	0.00
1504.0614 4096 ACCRUAL PAYROLL ADJUSTMENT	4,710.82	762.07	0.00	0.00	0.00	0.00
1504.0614 4100 PAYROLL TAXES - CNTY MATCH	21,192.21	18,006.67	20,906.00	20,906.00	13,031.83	22,542.00
1504.0614 4110 WORKERS COMP INSURANCE	6,189.36	4,164.27	8,000.00	8,000.00	4,493.04	8,000.00
1504.0614 4111 UNEMPLOYMENT INSURANCE	365.56	548.88	500.00	1,108.00	1,107.90	1,000.00
1504.0614 4116 RETIREMENT - CNTY CONTRI	29,363.55	23,262.20	28,229.00	28,229.00	18,029.81	30,439.00
1504.0614 4120 EMP HEALTH INS - CNTY PAID	72,061.96	62,363.78	75,841.00	75,841.00	43,033.65	78,945.00
1504.0614 4121 RETIREE HEALTH / SUPPLEMENT INS	10,182.44	10,008.76	10,000.00	12,500.00	10,512.24	12,000.00
1504.0614 4123 EMPL DENTAL INS - COUNTY PAID	1,861.84	1,393.30	1,630.00	1,630.00	993.52	1,687.00
1504.0614 4126 EMP LIFE INS - CNTY PAID	821.14	580.56	740.00	740.00	463.50	800.00
1504.0614 4201 OFFICE SUPPLIES	166.30	52.59	0.00	0.00	0.00	0.00
1504.0614 4202 FURN & EQUIP (NOT CA)	2,478.84	1,673.72	3,000.00	3,000.00	455.56	3,000.00
1504.0614 4236 LANDFILL EXPENSES	8,484.00	11,924.03	10,500.00	14,200.00	12,748.43	10,500.00
1504.0614 4238 PARTS, SUPPLIES, & REPAIRS	85,671.46	116,592.50	100,000.00	100,000.00	53,434.71	100,000.00
1504.0614 4241 FUELS / OILS / LUBRICANTS	114,426.75	97,081.06	75,000.00	75,000.00	52,996.06	75,000.00
1504.0614 4243 TIRES / TUBES	19,279.33	9,247.80	10,000.00	10,000.00	6,878.10	10,000.00
1504.0614 4264 PRE-MIX	0.00	36,066.40	25,000.00	25,000.00	1,274.00	25,000.00
1504.0614 4270 SIGNS & REFLECTORS	8,536.76	7,893.98	10,000.00	10,000.00	1,056.34	10,000.00
1504.0614 4276 ROAD MAINTENANCE	77,757.83	52,979.72	75,000.00	75,000.00	17,240.92	75,000.00
1504.0614 4278 BULK WATER (ROADS)	0.00	0.00	500.00	500.00	0.00	500.00
1504.0614 4280 CULVERT & PIPE	12,669.87	1,861.90	10,000.00	10,000.00	4,772.53	10,000.00
1504.0614 4300 UTILITIES	3,219.50	4,143.05	3,500.00	4,200.00	3,558.78	3,500.00
1504.0614 4401 TELECOMMUNICATIONS	1,883.66	1,461.03	2,500.00	2,500.00	1,202.13	2,500.00
1504.0614 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	1,000.00	1,000.00	320.34	1,000.00
1504.0614 4503 RURAL FIRE PROTECTION CONTRACT	1,287.00	1,290.00	0.00	0.00	0.00	0.00
1504.0614 5100 DUES & MEMBERSHIPS	360.00	432.00	0.00	0.00	0.00	0.00
1504.0614 5111 CONFERENCES, TRAINING, ETC	250.00	280.77	0.00	0.00	0.00	0.00
1504.0614 5185 LICENSES & REGISTRATION	0.00	0.00	450.00	450.00	293.50	450.00
1504.0614 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	178.00	0.00	0.00	0.00	0.00
1504.0614 5267 CONTINGENCY	0.00	0.00	500,000.00	492,492.00	0.00	880,000.00
1504.0614 5399 MISC OTHER SRVCS & CHRGS	12,379.66	6,065.00	4,550.00	4,550.00	1,243.93	4,550.00
1504.0614 5504 RIGHT OF WAY - FENCING EXP	8,785.13	18,425.88	20,000.00	20,000.00	12,446.00	20,000.00
1504.0614 5510 INFRASTRUCTURE - PAVING	292,515.82	222,724.77	200,000.00	200,000.00	177,507.43	200,000.00
1504.0614 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1504.0614 5516 FURNITURE & EQUIPMENT	880.00	105,000.00	100,000.00	100,000.00	0.00	100,000.00
1504.0614 5517 VEHICLES OVR 5K	241,000.00	0.00	100,000.00	100,000.00	3,750.00	100,000.00
0614 R & B #4 EXPENSE TOTALS	1,328,215.47	1,042,493.26	1,671,119.00	1,671,119.00	617,672.06	2,082,076.00

1504 ROAD & BRIDGE PCT 4

0700 TRANSFERS OUT

1504.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1504.0700 7034 TRANSFER TO R&B #4 GRANT FUND	0.00	0.00	10,000.00	10,000.00	4,500.00	100,000.00
0700 TRANSFERS OUT	0.00	0.00	11,250.00	11,250.00	4,500.00	101,250.00

Revenue Total	1,138,081.73	946,031.96	1,682,417.00	1,682,417.00	1,041,629.38	2,217,409.00
Expense Total	1,328,215.47	1,042,493.26	1,682,369.00	1,682,369.00	622,172.06	2,183,326.00

1504 ROAD & BRIDGE PCT 4	-190,133.74	-96,461.30	48.00	48.00	419,457.32	34,083.00
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1511 R&B PRECINCT #1 GRANT FUND

0330 GRANTS & AID / REVN SHARING

1511.0330 3252 FEDERAL - COMMUNITY DEV BLOCK GRANT	0.00	0.00	0.00	0.00	114,723.50	0.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	0.00	0.00	114,723.50	0.00

1511 R&B PRECINCT #1 GRANT FUND

0390 MISCELLANEOUS INCOME

1511.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	112,974.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	112,974.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

20/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1511 R&B PRECINCT #1 GRANT FUND						
0391 TRANSFERS IN						
1511.0391 3901 TRANSFERS FROM R&B 1	0.00	0.00	10,000.00	10,000.00	4,500.00	0.00
0391 TRANSFERS IN	0.00	0.00	10,000.00	10,000.00	4,500.00	0.00
1511 R&B PRECINCT #1 GRANT FUND						
0611 R & B #1 EXPENSE TOTALS						
1511.0611 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	1,000.00	1,000.00	0.00	4,000.00
1511.0611 4239 GRANT EXPENSES	0.00	0.00	2,000.00	6,250.00	6,250.00	4,000.00
1511.0611 5510 INFRASTRUCTURE - PAVING	0.00	0.00	2,000.00	1,500.00	0.00	4,000.00
1511.0611 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	2,000.00	0.00	0.00	4,000.00
1511.0611 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	2,000.00	250.00	0.00	4,000.00
0611 R & B #1 EXPENSE TOTALS	0.00	0.00	9,000.00	9,000.00	6,250.00	20,000.00
1511 R&B PRECINCT #1 GRANT FUND						
0700 TRANSFERS OUT						
1511.0700 7021 TRANSFER TO R&B PCT 1 FUND	0.00	0.00	1,000.00	1,000.00	0.00	92,974.00
0700 TRANSFERS OUT	0.00	0.00	1,000.00	1,000.00	0.00	92,974.00
Revenue Total	0.00	0.00	10,000.00	10,000.00	119,223.50	112,974.00
Expense Total	0.00	0.00	10,000.00	10,000.00	6,250.00	112,974.00
1511 R&B PRECINCT #1 GRANT FUND	0.00	0.00	0.00	0.00	112,973.50	0.00
1512 R&B PRECINCT #2 GRANT FUND						
0330 GRANTS & AID / REVN SHARING						
1512.0330 3250 FEDERAL - FEMA DISASTER	0.00	0.00	0.00	0.00	118,500.00	0.00
1512.0330 3252 FEDERAL - COMMUNITY DEV BLOCK GRANT	0.00	3,475.15	0.00	0.00	15,751.88	0.00
0330 GRANTS & AID / REVN SHARING	0.00	3,475.15	0.00	0.00	134,251.88	0.00
1512 R&B PRECINCT #2 GRANT FUND						
0390 MISCELLANEOUS INCOME						
1512.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	125,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	125,000.00
1512 R&B PRECINCT #2 GRANT FUND						
0391 TRANSFERS IN						
1512.0391 3902 TRANSFERS FROM R&B 2	0.00	0.00	10,000.00	55,000.00	29,177.89	75,000.00
0391 TRANSFERS IN	0.00	0.00	10,000.00	55,000.00	29,177.89	75,000.00
1512 R&B PRECINCT #2 GRANT FUND						
0612 R & B #2 EXPENSE TOTALS						
1512.0612 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	1,000.00	1,000.00	0.00	40,000.00
1512.0612 4239 GRANT EXPENSES	0.00	0.00	2,000.00	4,000.00	4,000.00	40,000.00
1512.0612 5510 INFRASTRUCTURE - PAVING	0.00	0.00	2,000.00	0.00	0.00	40,000.00
1512.0612 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	2,000.00	47,000.00	33,677.89	40,000.00
1512.0612 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	2,000.00	2,000.00	0.00	40,000.00
0612 R & B #2 EXPENSE TOTALS	0.00	0.00	9,000.00	54,000.00	37,677.89	200,000.00
1512 R&B PRECINCT #2 GRANT FUND						
0700 TRANSFERS OUT						
1512.0700 7022 TRANSFER TO R&B PCT 2 FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0700 TRANSFERS OUT	0.00	0.00	1,000.00	1,000.00	0.00	0.00
Revenue Total	0.00	3,475.15	10,000.00	55,000.00	163,429.77	200,000.00
Expense Total	0.00	0.00	10,000.00	55,000.00	37,677.89	200,000.00
1512 R&B PRECINCT #2 GRANT FUND	0.00	3,475.15	0.00	0.00	125,751.88	0.00
1513 R&B PRECINCT #3 GRANT FUND						
0391 TRANSFERS IN						
1513.0391 3903 TRANSFERS FROM R&B 3	0.00	0.00	10,000.00	10,000.00	0.00	200,000.00
0391 TRANSFERS IN	0.00	0.00	10,000.00	10,000.00	0.00	200,000.00
1513 R&B PRECINCT #3 GRANT FUND						
0613 R & B #3 EXPENSE TOTALS						
1513.0613 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	1,000.00	1,000.00	0.00	40,000.00
1513.0613 4239 GRANT EXPENSES	0.00	0.00	2,000.00	2,000.00	0.00	40,000.00
1513.0613 5510 INFRASTRUCTURE - PAVING	0.00	0.00	2,000.00	2,000.00	0.00	40,000.00
1513.0613 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	2,000.00	2,000.00	0.00	40,000.00
1513.0613 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	2,000.00	2,000.00	0.00	40,000.00
0613 R & B #3 EXPENSE TOTALS	0.00	0.00	9,000.00	9,000.00	0.00	200,000.00
1513 R&B PRECINCT #3 GRANT FUND						
0700 TRANSFERS OUT						
1513.0700 7023 TRANSFER TO R&B PCT 3 FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0700 TRANSFERS OUT	0.00	0.00	1,000.00	1,000.00	0.00	0.00
Revenue Total	0.00	0.00	10,000.00	10,000.00	0.00	200,000.00
Expense Total	0.00	0.00	10,000.00	10,000.00	0.00	200,000.00
1513 R&B PRECINCT #3 GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1514 R&B PRECINCT #4 GRANT FUND						
0330 GRANTS & AID / REVN SHARING						
1514.0330 3252 FEDERAL - COMMUNITY DEV BLOCK GRANT	0.00	0.00	0.00	0.00	123,223.50	0.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	0.00	0.00	123,223.50	0.00
1514 R&B PRECINCT #4 GRANT FUND						

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

21/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1514 R&B PRECINCT #4 GRANT FUND						
0390 MISCELLANEOUS INCOME						
1514.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	121,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	121,000.00
1514 R&B PRECINCT #4 GRANT FUND						
0391 TRANSFERS IN						
1514.0391 3904 TRANSFERS FROM R&B 4	0.00	0.00	10,000.00	10,000.00	4,500.00	100,000.00
0391 TRANSFERS IN	0.00	0.00	10,000.00	10,000.00	4,500.00	100,000.00
1514 R&B PRECINCT #4 GRANT FUND						
0614 R & B #4 EXPENSE TOTALS						
1514.0614 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	1,000.00	1,000.00	0.00	44,200.00
1514.0614 4239 GRANT EXPENSES	0.00	0.00	2,000.00	6,250.00	6,250.00	44,200.00
1514.0614 5510 INFRASTRUCTURE - PAVING	0.00	0.00	2,000.00	1,500.00	0.00	44,200.00
1514.0614 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	2,000.00	0.00	0.00	44,200.00
1514.0614 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	2,000.00	250.00	0.00	44,200.00
0614 R & B #4 EXPENSE TOTALS	0.00	0.00	9,000.00	9,000.00	6,250.00	221,000.00
1514 R&B PRECINCT #4 GRANT FUND						
0700 TRANSFERS OUT						
1514.0700 7024 TRANSFER TO R&B PCT 4 FUND	0.00	0.00	1,000.00	1,000.00	0.00	0.00
0700 TRANSFERS OUT	0.00	0.00	1,000.00	1,000.00	0.00	0.00
Revenue Total	0.00	0.00	10,000.00	10,000.00	127,723.50	221,000.00
Expense Total	0.00	0.00	10,000.00	10,000.00	6,250.00	221,000.00
1514 R&B PRECINCT #4 GRANT FUND	0.00	0.00	0.00	0.00	121,473.50	0.00

1700 INDIGENT CARE						
0390 MISCELLANEOUS INCOME						
1700.0390 3805 TOBACCO SETTLEMENT PROCEES	10,127.87	13,406.08	9,000.00	9,000.00	18,557.49	17,000.00
1700.0390 3826 REFUNDS / REIMBURSMENTS	1,874.89	915.00	0.00	0.00	634.00	0.00
1700.0390 3889 MISC INCOME	450.00	0.00	0.00	0.00	0.00	0.00
1700.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	180,000.00	180,000.00	0.00	200,000.00
0390 MISCELLANEOUS INCOME	12,452.76	14,321.08	189,000.00	189,000.00	19,191.49	217,000.00

1700 INDIGENT CARE						
0391 TRANSFERS IN						
1700.0391 3900 TRANSFERS FROM GENERAL FUND	200,000.00	220,000.00	220,000.00	220,000.00	0.00	220,000.00
0391 TRANSFERS IN	200,000.00	220,000.00	220,000.00	220,000.00	0.00	220,000.00

1700 INDIGENT CARE						
0635 INDIGENT CARE						

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0003 IHC COORDINATOR	1		4001	51,350.00
0501 PART TIME CLERK	1		4002	22,149.00

1700.0635 4001 FULL-TIME	39,329.09	41,421.01	41,016.00	41,016.00	37,619.28	51,350.00
1700.0635 4002 PART-TIME	0.00	9,936.00	20,508.00	20,508.00	17,560.79	22,149.00
1700.0635 4010 OVERTIME	1,748.78	1,800.04	2,000.00	2,000.00	1,351.77	2,000.00
1700.0635 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	975.00	975.00	975.00	975.00
1700.0635 4096 ACCRUAL PAYROLL ADJUSTMENT	64.35	170.38	0.00	0.00	0.00	0.00
1700.0635 4100 PAYROLL TAXES - CNTY MATCH	3,056.64	3,980.83	4,935.00	4,935.00	4,322.00	5,851.00
1700.0635 4116 RETIREMENT - CNTY CONTRI	4,208.26	5,491.12	6,663.00	6,663.00	5,940.47	7,900.00
1700.0635 4120 EMP HEALTH INS - CNTY PAID	10,184.42	11,687.84	11,411.00	11,411.00	10,407.76	11,811.00
1700.0635 4123 EMPL DENTAL INS - COUNTY PAID	272.54	278.66	272.00	272.00	248.38	282.00
1700.0635 4126 EMP LIFE INS - CNTY PAID	108.23	108.00	114.00	114.00	104.40	141.00
1700.0635 4201 OFFICE SUPPLIES	2,071.03	562.88	1,000.00	1,000.00	589.61	1,000.00
1700.0635 4202 FURN & EQUIP (NOT CA)	1,288.23	170.80	1,350.00	1,350.00	24.95	1,350.00
1700.0635 4500 SERVICE AGREEMENTS	14,276.65	14,572.00	23,500.00	23,500.00	18,033.50	23,500.00
1700.0635 5100 DUES & MEMBERSHIPS	200.00	200.00	300.00	300.00	200.00	300.00
1700.0635 5111 CONFERENCES, TRAINING, ETC	819.28	1,380.67	3,200.00	3,200.00	0.00	3,200.00
1700.0635 5399 MISC OTHER SRVCS & CHRGS	533.52	300.24	400.00	400.00	131.96	400.00
1700.0635 5516 FURNITURE & EQUIPMENT	1,179.58	1,166.58	0.00	0.00	0.00	0.00
0635 INDIGENT CARE	79,340.60	93,227.05	117,644.00	117,644.00	97,509.87	132,209.00

1700 INDIGENT CARE						
0636 INDIGENT MEDICAL COST						
1700.0636 4215 OPTIONAL DURABLE MEDICAL EQUIP	0.00	0.00	2,500.00	2,500.00	1,381.29	2,500.00
1700.0636 4652 PHYSICIAN - NON-ER	6,134.87	5,114.09	27,500.00	27,500.00	3,684.95	20,500.00
1700.0636 4654 PRESCRIPTIONS	67,707.34	47,002.40	90,000.00	90,000.00	79,076.68	100,000.00
1700.0636 4655 HOSPITAL - IN PATIENT	38.10	51,499.75	80,000.00	80,000.00	0.00	80,000.00
1700.0636 4656 HOSPITAL - OUT PATIENT	20,742.84	27,622.65	50,000.00	50,000.00	9,877.06	48,000.00
1700.0636 4659 LAB, XRAY - ER	2,108.56	1,063.05	10,000.00	10,000.00	673.63	9,000.00
1700.0636 4661 RURAL HEALTH CLINIC EXP	0.00	0.00	400.00	400.00	0.00	400.00
1700.0636 4669 OTHER NEC MEDICAL EXP	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
1700.0636 4670 OPTIONAL CRNA SERVICES	545.15	480.98	5,000.00	5,000.00	201.74	5,000.00
1700.0636 4671 OPTIONAL PHYSICAL THERAPY	5,264.38	3,588.57	8,000.00	8,000.00	1,458.00	8,000.00
1700.0636 4672 OPTIONAL AMBLTRY / SURGERY	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
1700.0636 4673 OPTIONAL DIABETIC SPLYS / SRVCS	2,341.24	3,799.31	6,000.00	6,000.00	3,526.22	6,000.00
1700.0636 4675 OPT COBRA INS PREM / COPAYS	0.00	509.05	3,500.00	3,500.00	0.00	3,500.00
0636 INDIGENT MEDICAL COST	104,882.48	140,679.85	289,900.00	289,900.00	99,879.57	289,900.00

Revenue Total	212,452.76	234,321.08	409,000.00	409,000.00	19,191.49	437,000.00
Expense Total	184,223.08	233,906.90	407,544.00	407,544.00	197,389.44	422,109.00
1700 INDIGENT CARE	28,229.68	414.18	1,456.00	1,456.00	-178,197.95	14,891.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
1800 COUNTY LAW LIBRARY						
0340 FINES , FEES, COSTS, & FORFEITURES						
1800.0340 3731 LAW LIBRARY FEES DST CRT FEE	5,606.00	9,573.00	7,000.00	7,000.00	6,468.40	7,000.00
1800.0340 3732 LAW LIBRARY FEES CO CLERK FEE	3,340.00	2,940.00	2,000.00	2,000.00	2,170.00	2,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	8,946.00	12,513.00	9,000.00	9,000.00	8,638.40	9,000.00
1800 COUNTY LAW LIBRARY						
0390 MISCELLANEOUS INCOME						
1800.0390 3800 INTEREST INCOME	182.86	812.56	100.00	100.00	1,234.20	500.00
1800.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	32,000.00	32,000.00	0.00	40,000.00
0390 MISCELLANEOUS INCOME	182.86	812.56	32,100.00	32,100.00	1,234.20	40,500.00
1800 COUNTY LAW LIBRARY						
0480 COUNTY LAW LIBRARY						
1800.0480 4202 FURN & EQUIP (NOT CA)	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1800.0480 4205 LEGAL BOOKS & SUBSCRIPTIONS	2,989.00	1,650.00	20,000.00	20,000.00	3,365.00	20,000.00
1800.0480 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	18,000.00	18,000.00	0.00	25,000.00
0480 COUNTY LAW LIBRARY	2,989.00	1,650.00	39,000.00	39,000.00	3,365.00	46,000.00
Revenue Total	9,128.86	13,325.56	41,100.00	41,100.00	9,872.60	49,500.00
Expense Total	2,989.00	1,650.00	39,000.00	39,000.00	3,365.00	46,000.00
1800 COUNTY LAW LIBRARY	6,139.86	11,675.56	2,100.00	2,100.00	6,507.60	3,500.00
1900 RECYCLING						
0390 MISCELLANEOUS INCOME						
1900.0390 3810 SALE / COMP FOR LOSS OF ASSETS	3,509.00	0.00	0.00	0.00	0.00	0.00
1900.0390 3813 SALE OF MATERIALS	2,469.65	2,015.25	1,000.00	1,000.00	1,693.40	1,000.00
1900.0390 3889 MISC INCOME	0.00	14,025.67	0.00	0.00	0.00	0.00
1900.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	15,000.00
0390 MISCELLANEOUS INCOME	5,978.65	16,040.92	1,000.00	1,000.00	1,693.40	16,000.00
1900 RECYCLING						
0391 TRANSFERS IN						
1900.0391 3900 TRANSFERS FROM GENERAL FUND	7,300.00	60,000.00	60,000.00	60,000.00	0.00	110,000.00
0391 TRANSFERS IN	7,300.00	60,000.00	60,000.00	60,000.00	0.00	110,000.00
1900 RECYCLING						
0596 RECYCLING						
POSITION TITLE		COUNT	GRADE	LINE	SALARY	
0501 PART TIME RECYCLING		2		4002	19,169.00	
0600 TEMP / SEASONAL				4003	12,565.00	
1900.0596 4002 PART-TIME	16,498.78	17,979.41	17,749.00	17,749.00	16,145.80	19,169.00
1900.0596 4003 TEMP / SEASONAL	0.00	0.00	11,634.00	11,634.00	0.00	12,565.00
1900.0596 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	650.00	650.00	325.00	650.00
1900.0596 4096 ACCRUAL PAYROLL ADJUSTMENT	101.32	2.25	0.00	0.00	0.00	0.00
1900.0596 4100 PAYROLL TAXES - CNTY MATCH	1,262.15	1,375.43	2,298.00	2,298.00	1,260.02	2,478.00
1900.0596 4110 WORKERS COMP INSURANCE	0.00	0.00	500.00	500.00	0.00	0.00
1900.0596 4116 RETIREMENT - CNTY CONTRI	1,689.83	1,857.29	3,103.00	3,103.00	1,701.42	3,346.00
1900.0596 4202 FURN & EQUIP (NOT CA)	20.36	245.13	0.00	0.00	0.00	0.00
1900.0596 4229 HOUSEHOLD/HZRD RECYCLING EXP	2,500.00	18,112.33	5,000.00	5,000.00	2,952.02	60,000.00
1900.0596 4238 PARTS, SUPPLIES, & REPAIRS	2,375.28	4,444.03	12,500.00	12,500.00	2,126.41	12,500.00
1900.0596 4241 FUELS / OILS / LUBRICANTS	804.44	804.29	1,500.00	1,500.00	567.37	1,500.00
1900.0596 4412 MAILERS	997.32	0.00	2,000.00	2,000.00	1,674.32	2,000.00
1900.0596 5111 CONFERENCES, TRAINING, ETC	0.00	0.00	500.00	500.00	0.00	500.00
1900.0596 5399 MISC OTHER SRVCS & CHRGS	872.92	231.82	2,000.00	2,000.00	1,084.06	2,000.00
0596 RECYCLING	27,122.40	45,051.98	59,434.00	59,434.00	27,836.42	116,708.00
Revenue Total	13,278.65	76,040.92	61,000.00	61,000.00	1,693.40	126,000.00
Expense Total	27,122.40	45,051.98	59,434.00	59,434.00	27,836.42	116,708.00
1900 RECYCLING	-13,843.75	30,988.94	1,566.00	1,566.00	-26,143.02	9,292.00
2000 COURT APPOINTED ATTORNEY						
0390 MISCELLANEOUS INCOME						
2000.0390 3800 INTEREST INCOME	2,372.15	6,823.88	2,000.00	2,000.00	7,680.30	5,000.00
2000.0390 3829 REIMB - CRT APPT ATTRNY	26,204.91	17,673.13	15,000.00	15,000.00	19,511.81	15,000.00
2000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	210,000.00	210,000.00	0.00	190,000.00
0390 MISCELLANEOUS INCOME	28,577.06	24,497.01	227,000.00	227,000.00	27,192.11	210,000.00
2000 COURT APPOINTED ATTORNEY						
0460 COURT APPOINTED ATTORNEY						
2000.0460 5204 ATTRNY FEES - CRT APPNTD	5,750.00	48,779.85	217,000.00	217,000.00	52,963.66	190,000.00
0460 COURT APPOINTED ATTORNEY	5,750.00	48,779.85	217,000.00	217,000.00	52,963.66	190,000.00
Revenue Total	28,577.06	24,497.01	227,000.00	227,000.00	27,192.11	210,000.00
Expense Total	5,750.00	48,779.85	217,000.00	217,000.00	52,963.66	190,000.00
2000 COURT APPOINTED ATTORNEY	22,827.06	-24,282.84	10,000.00	10,000.00	-25,771.55	20,000.00
2100 RIGHT OF WAY						
0390 MISCELLANEOUS INCOME						
2100.0390 3800 INTEREST INCOME	313.37	886.63	350.00	350.00	1,129.41	400.00
2100.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	32,000.00	32,000.00	0.00	34,000.00
0390 MISCELLANEOUS INCOME	313.37	886.63	32,350.00	32,350.00	1,129.41	34,400.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

23/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2100 RIGHT OF WAY						
0391 TRANSFERS IN						
2100.0391 3901 TRANSFERS FROM R&B 1	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3902 TRANSFERS FROM R&B 2	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3903 TRANSFERS FROM R&B 3	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3904 TRANSFERS FROM R&B 4	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
0391 TRANSFERS IN	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
2100 RIGHT OF WAY						
0620 R.O.W. ROAD						
2100.0620 5503 LAND OVR 5K	0.00	0.00	37,000.00	37,000.00	0.00	38,000.00
0620 R.O.W. ROAD	0.00	0.00	37,000.00	37,000.00	0.00	38,000.00
Revenue Total	313.37	886.63	37,350.00	37,350.00	1,129.41	39,400.00
Expense Total	0.00	0.00	37,000.00	37,000.00	0.00	38,000.00
2100 RIGHT OF WAY	313.37	886.63	350.00	350.00	1,129.41	1,400.00
2200 LEE CO.HISTORICAL COMM.						
0390 MISCELLANEOUS INCOME						
2200.0390 3800 INTEREST INCOME	136.11	657.56	100.00	100.00	1,022.32	300.00
2200.0390 3812 SALE OF BOOKS & PRINTED MATERIAL	580.00	135.00	100.00	100.00	145.00	100.00
2200.0390 3814 SALE OF MISC ITEMS	20.00	0.00	50.00	50.00	25.00	0.00
2200.0390 3820 CONT & DONATIONS - PRIVATE	0.00	160.00	0.00	0.00	20.00	0.00
2200.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0390 MISCELLANEOUS INCOME	736.11	952.56	10,250.00	10,250.00	1,212.32	10,400.00
2200 LEE CO.HISTORICAL COMM.						
0391 TRANSFERS IN						
2200.0391 3900 TRANSFERS FROM GENERAL FUND	500.00	500.00	500.00	500.00	0.00	500.00
0391 TRANSFERS IN	500.00	500.00	500.00	500.00	0.00	500.00
2200 LEE CO.HISTORICAL COMM.						
0663 HISTORICAL COMMISSION						
2200.0663 4201 OFFICE SUPPLIES	139.90	443.68	250.00	750.00	461.41	500.00
2200.0663 4202 FURN & EQUIP (NOT CA)	782.97	0.00	1,000.00	1,000.00	0.00	1,000.00
2200.0663 5264 EXCISE / SALES TAX EXPENSE	6.00	0.40	5.00	5.00	0.78	5.00
2200.0663 5265 SPECIAL PROJECTS	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
2200.0663 5267 CONTINGENCY	0.00	0.00	5,500.00	5,000.00	0.00	5,500.00
2200.0663 5399 MISC OTHER SRVCS & CHRGS	2,745.13	231.42	1,800.00	1,800.00	1,314.00	1,800.00
0663 HISTORICAL COMMISSION	3,674.00	675.50	10,055.00	10,055.00	1,776.19	10,305.00
Revenue Total	1,236.11	1,452.56	10,750.00	10,750.00	1,212.32	10,900.00
Expense Total	3,674.00	675.50	10,055.00	10,055.00	1,776.19	10,305.00
2200 LEE CO.HISTORICAL COMM.	-2,437.89	777.06	695.00	695.00	-563.87	595.00
2300 COUNTY CLERK RECORDS MANAGEMENT						
0340 FINES , FEES, COSTS, & FORFEITURES						
2300.0340 3719 RECORD MANAGEMENT FEES	58,770.00	47,015.00	40,000.00	40,000.00	37,227.50	40,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	58,770.00	47,015.00	40,000.00	40,000.00	37,227.50	40,000.00
2300 COUNTY CLERK RECORDS MANAGEMENT						
0390 MISCELLANEOUS INCOME						
2300.0390 3800 INTEREST INCOME	1,563.03	5,135.56	800.00	800.00	8,514.05	0.00
2300.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	80,000.00	80,000.00	0.00	90,000.00
0390 MISCELLANEOUS INCOME	1,563.03	5,135.56	80,800.00	80,800.00	8,514.05	90,000.00
2300 COUNTY CLERK RECORDS MANAGEMENT						
0403 COUNTY CLERK						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0015 RECORDS MANAGEMENT CLERK	1		4001	600.00		
2300.0403 4001 FULL-TIME			600.00	600.00	600.00	550.00
2300.0403 4096 ACCRUAL PAYROLL ADJUSTMENT			2.28	0.01	0.00	0.00
2300.0403 4100 PAYROLL TAXES - CNTY MATCH			44.16	44.50	46.00	40.98
2300.0403 4116 RETIREMENT - CNTY CONTRI			61.47	62.04	62.00	56.87
2300.0403 4120 EMP HEALTH INS - CNTY PAID			161.02	14.59	0.00	0.00
2300.0403 4123 EMPL DENTAL INS - COUNTY PAID			4.33	0.00	0.00	0.00
2300.0403 4126 EMP LIFE INS - CNTY PAID			1.68	0.00	0.00	0.00
2300.0403 4202 FURN & EQUIP (NOT CA)			0.00	0.00	3,500.00	0.00
2300.0403 4440 RECORDING & INDEXING			55,326.83	4,046.76	5,500.00	4,000.24
2300.0403 4441 RECORDS INDEXING RECREATION			0.00	0.00	500.00	0.00
2300.0403 4444 RECORDS RECREATION			0.00	0.00	5,000.00	0.00
2300.0403 4500 SERVICE AGREEMENTS			51,259.00	43,912.00	50,000.00	35,746.00
2300.0403 5267 CONTINGENCY			0.00	0.00	43,000.00	0.00
2300.0403 5399 MISC OTHER SRVCS & CHRGS			0.00	0.00	750.00	0.00
2300.0403 5516 FURNITURE & EQUIPMENT			0.00	0.00	6,000.00	0.00
0403 COUNTY CLERK	107,460.77	48,679.90	114,958.00	114,958.00	40,394.09	114,958.00
Revenue Total	60,333.03	52,150.56	120,800.00	120,800.00	45,741.55	130,000.00
Expense Total	107,460.77	48,679.90	114,958.00	114,958.00	40,394.09	114,958.00
2300 COUNTY CLERK RECORDS MANAGEMENT	-47,127.74	3,470.66	5,842.00	5,842.00	5,347.46	15,042.00
2403 COURTHOUSE RESTORATION GRANT PH III						
0330 GRANTS & AID / REVN SHARING						
2403.0330 3326 STATE - COURTHOUSE RESTORATION	738,277.44	1,214,547.49	0.00	0.00	696,262.43	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

24/39

		LEE COUNTY		09/20/2024 10:33:04			
VERSION: 2025.01.R.B, 2025.01.E.B		2022	2023	Original	Amended	2024	2025
Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
2403 COURTHOUSE RESTORATION GRANT PH III							
0330 GRANTS & AID / REVN SHARING							
0330 GRANTS & AID / REVN SHARING		738,277.44	1,214,547.49	0.00	0.00	696,262.43	0.00
2403 COURTHOUSE RESTORATION GRANT PH III							
0390 MISCELLANEOUS INCOME							
2403.0390 3800 INTEREST INCOME		5,797.93	3,604.87	0.00	0.00	2,507.81	0.00
0390 MISCELLANEOUS INCOME		5,797.93	3,604.87	0.00	0.00	2,507.81	0.00
2403 COURTHOUSE RESTORATION GRANT PH III							
0391 TRANSFERS IN							
2403.0391 3900 TRANSFERS FROM GENERAL FUND		1,335,106.66	2,348,501.76	4,000,000.00	4,000,000.00	1,258,336.35	3,500,000.00
0391 TRANSFERS IN		1,335,106.66	2,348,501.76	4,000,000.00	4,000,000.00	1,258,336.35	3,500,000.00
2403 COURTHOUSE RESTORATION GRANT PH III							
0512 COURTHOUSE							
2403.0512 4506 PROFESSIONAL SERVICES & FEES		306,920.63	396,081.00	500,000.00	500,000.00	293,970.50	200,000.00
2403.0512 5506 BLDNGS/BLDNG IMPS OVR5K		2,909,002.48	3,282,557.46	3,500,000.00	3,500,000.00	1,069,668.31	3,300,000.00
0512 COURTHOUSE		3,215,923.11	3,678,638.46	4,000,000.00	4,000,000.00	1,363,638.81	3,500,000.00
Revenue Total		2,079,182.03	3,566,654.12	4,000,000.00	4,000,000.00	1,957,106.59	3,500,000.00
Expense Total		3,215,923.11	3,678,638.46	4,000,000.00	4,000,000.00	1,363,638.81	3,500,000.00
2403 COURTHOUSE RESTORATION GRANT PH III		-1,136,741.08	-111,984.34	0.00	0.00	593,467.78	0.00
2500 HOT CHECK FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2500.0340 3736 HOT CHECK FEES		680.00	626.95	500.00	500.00	593.05	500.00
0340 FINES , FEES, COSTS, & FORFEITURES		680.00	626.95	500.00	500.00	593.05	500.00
2500 HOT CHECK FUND							
0390 MISCELLANEOUS INCOME							
2500.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
0390 MISCELLANEOUS INCOME		0.00	0.00	40,000.00	40,000.00	0.00	40,000.00
2500 HOT CHECK FUND							
0475 COUNTY ATTORNEY							
POSITION TITLE	COUNT GRADE	LINE	SALARY				
0015 SUPPLEMENTAL PAYMENTS	7	4001	10,000.00				
2500.0475 4001 FULL-TIME		7,200.00	5,397.00	10,000.00	10,000.00	6,000.00	10,000.00
2500.0475 4100 PAYROLL TAXES - CNTY MATCH		550.80	413.10	765.00	765.00	459.00	765.00
2500.0475 4116 RETIREMENT - CNTY CONTRI		743.76	557.82	1,033.00	1,033.00	619.80	1,033.00
2500.0475 4202 FURN & EQUIP (NOT CA)		0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
2500.0475 4235 HOT CHECK EXPENSES		0.00	0.00	20,000.00	20,000.00	0.00	20,000.00
2500.0475 5399 MISC OTHER SRVCS & CHRGS		0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
2500.0475 5516 FURNITURE & EQUIPMENT		0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
0475 COUNTY ATTORNEY		8,494.56	6,367.92	38,798.00	38,798.00	7,078.80	38,798.00
Revenue Total		680.00	626.95	40,500.00	40,500.00	593.05	40,500.00
Expense Total		8,494.56	6,367.92	38,798.00	38,798.00	7,078.80	38,798.00
2500 HOT CHECK FUND		-7,814.56	-5,740.97	1,702.00	1,702.00	-6,485.75	1,702.00
2600 SHERIFF'S SPECIAL ACCT.							
0390 MISCELLANEOUS INCOME							
2600.0390 3800 INTEREST INCOME		106.76	1,141.84	80.00	80.00	3,552.09	700.00
2600.0390 3844 SEIZURE INCOME		1,464.70	14,060.16	0.00	0.00	37,251.72	0.00
2600.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	20,000.00	20,000.00	0.00	55,000.00
0390 MISCELLANEOUS INCOME		1,571.46	15,202.00	20,080.00	20,080.00	40,803.81	55,700.00
2600 SHERIFF'S SPECIAL ACCT.							
0560 COUNTY SHERIFF							
2600.0560 4202 FURN & EQUIP (NOT CA)		464.99	0.00	10,000.00	10,000.00	120.00	30,000.00
2600.0560 5151 INVESTIGATION		0.00	275.00	5,000.00	5,000.00	2,241.20	15,000.00
2600.0560 5516 FURNITURE & EQUIPMENT		0.00	0.00	5,000.00	5,000.00	0.00	10,000.00
0560 COUNTY SHERIFF		464.99	275.00	20,000.00	20,000.00	2,361.20	55,000.00
Revenue Total		1,571.46	15,202.00	20,080.00	20,080.00	40,803.81	55,700.00
Expense Total		464.99	275.00	20,000.00	20,000.00	2,361.20	55,000.00
2600 SHERIFF'S SPECIAL ACCT.		1,106.47	14,927.00	80.00	80.00	38,442.61	700.00
2700 LEE MEMORIAL HOSP. DIST.							
0310 TAXES							
2700.0310 3041 HOSPITAL DIST TAXES		79.76	0.00	0.00	0.00	0.00	0.00
0310 TAXES		79.76	0.00	0.00	0.00	0.00	0.00
Revenue Total		79.76	0.00	0.00	0.00	0.00	0.00
Expense Total		0.00	0.00	0.00	0.00	0.00	0.00
2700 LEE MEMORIAL HOSP. DIST.		79.76	0.00	0.00	0.00	0.00	0.00
2800 DEDICATED FUNDS ORIGINAL FUND							
0390 MISCELLANEOUS INCOME							
2800.0390 3800 INTEREST INCOME		6,286.80	0.00	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS INCOME		6,286.80	0.00	0.00	0.00	0.00	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022	2023	Original	Amended	2024	2025
	Actual	Actual	Budget	Budget	Actual	Budget
Revenue Total	6,286.80	0.00	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
2800 DEDICATED FUNDS ORIGINAL FUND	6,286.80	0.00	0.00	0.00	0.00	0.00
2810 JUDICIAL EDUCATION FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2810.0340 3744 JUDICIAL EDU - PROBATE COURT	455.00	365.00	300.00	300.00	245.00	300.00
0340 FINES , FEES, COSTS, & FORFEITURES	455.00	365.00	300.00	300.00	245.00	300.00
2810 JUDICIAL EDUCATION FUND						
0390 MISCELLANEOUS INCOME						
2810.0390 3800 INTEREST INCOME	7.21	99.58	1.00	1.00	132.99	50.00
2810.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,000.00	3,000.00	0.00	4,000.00
0390 MISCELLANEOUS INCOME	7.21	99.58	3,001.00	3,001.00	132.99	4,050.00
2810 JUDICIAL EDUCATION FUND						
0400 COUNTY JUDGE						
2810.0400 5114 JUDICIAL EDU TRAVEL & TRAINING	657.25	372.50	3,000.00	3,000.00	0.00	4,000.00
2810.0400 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	100.00	100.00	0.00	100.00
0400 COUNTY JUDGE	657.25	372.50	3,100.00	3,100.00	0.00	4,100.00
Revenue Total	462.21	464.58	3,301.00	3,301.00	377.99	4,350.00
Expense Total	657.25	372.50	3,100.00	3,100.00	0.00	4,100.00
2810 JUDICIAL EDUCATION FUND	-195.04	92.08	201.00	201.00	377.99	250.00
2820 CHILD ABUSE PRVNTN FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2820.0340 3745 CHILD ABUSE PREV FEE	481.00	127.71	300.00	300.00	164.14	100.00
0340 FINES , FEES, COSTS, & FORFEITURES	481.00	127.71	300.00	300.00	164.14	100.00
2820 CHILD ABUSE PRVNTN FUND						
0390 MISCELLANEOUS INCOME						
2820.0390 3800 INTEREST INCOME	11.41	160.22	1.00	1.00	211.78	75.00
2820.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	5,900.00	5,900.00	0.00	6,500.00
0390 MISCELLANEOUS INCOME	11.41	160.22	5,901.00	5,901.00	211.78	6,575.00
2820 CHILD ABUSE PRVNTN FUND						
0641 CHILD ABUSE PREVENTION						
2820.0641 5370 CHILD PREV PROGRAM	0.00	0.00	5,900.00	5,900.00	0.00	6,500.00
0641 CHILD ABUSE PREVENTION	0.00	0.00	5,900.00	5,900.00	0.00	6,500.00
Revenue Total	492.41	287.93	6,201.00	6,201.00	375.92	6,675.00
Expense Total	0.00	0.00	5,900.00	5,900.00	0.00	6,500.00
2820 CHILD ABUSE PRVNTN FUND	492.41	287.93	301.00	301.00	375.92	175.00
2830 JP TECHNOLOGY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2830.0340 3741 TECHNOLOGY FEES	13,841.56	14,621.55	12,000.00	12,000.00	13,982.21	12,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	13,841.56	14,621.55	12,000.00	12,000.00	13,982.21	12,000.00
2830 JP TECHNOLOGY FUND						
0390 MISCELLANEOUS INCOME						
2830.0390 3800 INTEREST INCOME	212.22	2,891.71	1.00	1.00	3,570.69	2,000.00
2830.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
0390 MISCELLANEOUS INCOME	212.22	2,891.71	100,001.00	100,001.00	3,570.69	102,000.00
2830 JP TECHNOLOGY FUND						
0412 TECHNOLOGY						
2830.0412 4206 COMPUTER & TECHNOLOGY EXPENSE	9,811.24	16,813.74	100,000.00	100,000.00	21,084.48	100,000.00
0412 TECHNOLOGY	9,811.24	16,813.74	100,000.00	100,000.00	21,084.48	100,000.00
Revenue Total	14,053.78	17,513.26	112,001.00	112,001.00	17,552.90	114,000.00
Expense Total	9,811.24	16,813.74	100,000.00	100,000.00	21,084.48	100,000.00
2830 JP TECHNOLOGY FUND	4,242.54	699.52	12,001.00	12,001.00	-3,531.58	14,000.00
2831 DIST COURT TECH FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2831.0340 3741 TECHNOLOGY FEES	344.11	353.42	200.00	200.00	237.55	200.00
0340 FINES , FEES, COSTS, & FORFEITURES	344.11	353.42	200.00	200.00	237.55	200.00
2831 DIST COURT TECH FUND						
0390 MISCELLANEOUS INCOME						
2831.0390 3800 INTEREST INCOME	3.08	48.90	1.00	1.00	70.69	50.00
2831.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,700.00	1,700.00	0.00	2,000.00
0390 MISCELLANEOUS INCOME	3.08	48.90	1,701.00	1,701.00	70.69	2,050.00
2831 DIST COURT TECH FUND						
0412 TECHNOLOGY						
2831.0412 4206 COMPUTER & TECHNOLOGY EXPENSE	0.00	0.00	1,500.00	1,500.00	0.00	2,000.00
0412 TECHNOLOGY	0.00	0.00	1,500.00	1,500.00	0.00	2,000.00
Revenue Total	347.19	402.32	1,901.00	1,901.00	308.24	2,250.00
Expense Total	0.00	0.00	1,500.00	1,500.00	0.00	2,000.00
2831 DIST COURT TECH FUND	347.19	402.32	401.00	401.00	308.24	250.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

26/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2832 DIST CRT TECH/ARCH FUND (CIVIL)						
0340 FINES , FEES, COSTS, & FORFEITURES						
2832.0340 3741 TECHNOLOGY FEES	740.00	195.00	150.00	150.00	160.00	150.00
0340 FINES , FEES, COSTS, & FORFEITURES	740.00	195.00	150.00	150.00	160.00	150.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)						
0390 MISCELLANEOUS INCOME						
2832.0390 3800 INTEREST INCOME	2.72	41.94	1.00	1.00	58.31	30.00
2832.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,300.00	1,300.00	0.00	1,800.00
0390 MISCELLANEOUS INCOME	2.72	41.94	1,301.00	1,301.00	58.31	1,830.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)						
0450 DISTRICT CLERK						
2832.0450 4224 TECHNOLOGY EXPENSE	0.00	0.00	1,000.00	1,000.00	0.00	1,800.00
0450 DISTRICT CLERK	0.00	0.00	1,000.00	1,000.00	0.00	1,800.00
Revenue Total	742.72	236.94	1,451.00	1,451.00	218.31	1,980.00
Expense Total	0.00	0.00	1,000.00	1,000.00	0.00	1,800.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)	742.72	236.94	451.00	451.00	218.31	180.00
2833 CNTY CLERK TECH FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2833.0340 3741 TECHNOLOGY FEES	646.00	714.00	600.00	600.00	600.00	600.00
0340 FINES , FEES, COSTS, & FORFEITURES	646.00	714.00	600.00	600.00	600.00	600.00
2833 CNTY CLERK TECH FUND						
0390 MISCELLANEOUS INCOME						
2833.0390 3800 INTEREST INCOME	29.85	410.11	1.00	1.00	505.61	200.00
2833.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	15,000.00	15,000.00	0.00	10,000.00
0390 MISCELLANEOUS INCOME	29.85	410.11	15,001.00	15,001.00	505.61	10,200.00
2833 CNTY CLERK TECH FUND						
0412 TECHNOLOGY						
2833.0412 4206 COMPUTER & TECHNOLOGY EXPENSE	0.00	1,180.00	15,000.00	15,000.00	5,762.16	10,000.00
0412 TECHNOLOGY	0.00	1,180.00	15,000.00	15,000.00	5,762.16	10,000.00
Revenue Total	675.85	1,124.11	15,601.00	15,601.00	1,105.61	10,800.00
Expense Total	0.00	1,180.00	15,000.00	15,000.00	5,762.16	10,000.00
2833 CNTY CLERK TECH FUND	675.85	-55.89	601.00	601.00	-4,656.55	800.00
2834 VIDEO FEE FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2834.0340 3742 VIDEO FEE (\$15)	300.92	375.96	340.00	340.00	349.11	200.00
0340 FINES , FEES, COSTS, & FORFEITURES	300.92	375.96	340.00	340.00	349.11	200.00
2834 VIDEO FEE FUND						
0390 MISCELLANEOUS INCOME						
2834.0390 3800 INTEREST INCOME	15.17	202.12	1.00	1.00	237.27	100.00
2834.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	7,200.00	7,200.00	0.00	6,500.00
0390 MISCELLANEOUS INCOME	15.17	202.12	7,201.00	7,201.00	237.27	6,600.00
2834 VIDEO FEE FUND						
0488 VIDEO FEE						
2834.0488 4282 VIDEO EXPENSES	371.41	510.11	7,200.00	7,200.00	1,495.80	6,500.00
0488 VIDEO FEE	371.41	510.11	7,200.00	7,200.00	1,495.80	6,500.00
Revenue Total	316.09	578.08	7,541.00	7,541.00	586.38	6,800.00
Expense Total	371.41	510.11	7,200.00	7,200.00	1,495.80	6,500.00
2834 VIDEO FEE FUND	-55.32	67.97	341.00	341.00	-909.42	300.00
2835 FAMILY PROTECTION FEES						
0340 FINES , FEES, COSTS, & FORFEITURES						
2835.0340 3743 FAMILY PROTECTION FEE	225.00	0.00	0.00	0.00	0.00	0.00
0340 FINES , FEES, COSTS, & FORFEITURES	225.00	0.00	0.00	0.00	0.00	0.00
2835 FAMILY PROTECTION FEES						
0390 MISCELLANEOUS INCOME						
2835.0390 3800 INTEREST INCOME	3.78	52.02	1.00	1.00	66.49	0.00
2835.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,900.00	1,900.00	0.00	2,000.00
0390 MISCELLANEOUS INCOME	3.78	52.02	1,901.00	1,901.00	66.49	2,000.00
2835 FAMILY PROTECTION FEES						
0637 FAMILY PROTECTION						
2835.0637 5371 FAMILY PROTECTION PROGRAMS	0.00	0.00	1,900.00	1,900.00	0.00	2,000.00
0637 FAMILY PROTECTION	0.00	0.00	1,900.00	1,900.00	0.00	2,000.00
Revenue Total	228.78	52.02	1,901.00	1,901.00	66.49	2,000.00
Expense Total	0.00	0.00	1,900.00	1,900.00	0.00	2,000.00
2835 FAMILY PROTECTION FEES	228.78	52.02	1.00	1.00	66.49	0.00
2836 TP REIMB FEE						
0340 FINES , FEES, COSTS, & FORFEITURES						
2836.0340 3782 TP REIMB FEE - JP 2 01/01/20-FWD	300.00	150.00	100.00	100.00	210.00	100.00
2836.0340 3783 TP REIMB FEE - JP 3 01/01/20-FWD	158.85	727.03	200.00	200.00	465.96	200.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

27/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2836 TP REIMB FEE						
0340 FINES , FEES, COSTS, & FORFEITURES						
2836.0340 3784 TP REIMB FEE - JP 4 01/01/20-FWD	492.87	848.57	500.00	500.00	769.37	500.00
2836.0340 3786 TP REIMB FEE - DC 01/01/20-FWD	300.00	370.00	300.00	300.00	315.00	300.00
2836.0340 3787 TP REIMB FEE - CC 01/01/20-FWD	0.00	15.00	0.00	0.00	0.00	0.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,251.72	2,110.60	1,100.00	1,100.00	1,760.33	1,100.00
2836 TP REIMB FEE						
0390 MISCELLANEOUS INCOME						
2836.0390 3800 INTEREST INCOME	5.42	114.32	1.00	1.00	200.76	100.00
2836.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	4,800.00	4,800.00	0.00	7,000.00
0390 MISCELLANEOUS INCOME	5.42	114.32	4,801.00	4,801.00	200.76	7,100.00
2836 TP REIMB FEE						
0403 COUNTY CLERK						
2836.0403 4200 GENERAL SUPPLIES	0.00	0.00	15.00	15.00	0.00	70.00
0403 COUNTY CLERK	0.00	0.00	15.00	15.00	0.00	70.00
2836 TP REIMB FEE						
0450 DISTRICT CLERK						
2836.0450 4200 GENERAL SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	1,260.00
0450 DISTRICT CLERK	0.00	0.00	1,000.00	1,000.00	0.00	1,260.00
2836 TP REIMB FEE						
0452 JUSTICE OF THE PEACE PCT 2						
2836.0452 4200 GENERAL SUPPLIES	0.00	0.00	460.00	460.00	0.00	490.00
0452 JUSTICE OF THE PEACE PCT 2	0.00	0.00	460.00	460.00	0.00	490.00
2836 TP REIMB FEE						
0453 JUSTICE OF THE PEACE PCT 3						
2836.0453 4200 GENERAL SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	2,660.00
0453 JUSTICE OF THE PEACE PCT 3	0.00	0.00	1,000.00	1,000.00	0.00	2,660.00
2836 TP REIMB FEE						
0454 JUSTICE OF THE PEACE PCT 4						
2836.0454 4200 GENERAL SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	2,520.00
0454 JUSTICE OF THE PEACE PCT 4	0.00	0.00	1,000.00	1,000.00	0.00	2,520.00
Revenue Total	1,257.14	2,224.92	5,901.00	5,901.00	1,961.09	8,200.00
Expense Total	0.00	0.00	3,475.00	3,475.00	0.00	7,000.00
2836 TP REIMB FEE	1,257.14	2,224.92	2,426.00	2,426.00	1,961.09	1,200.00
2840 SHERIFF'S LEOSE FUND						
0330 GRANTS & AID / REVN SHARING						
2840.0330 3306 STATE - LEOSE FUNDING	2,352.61	2,760.56	2,700.00	2,700.00	6,706.57	2,700.00
0330 GRANTS & AID / REVN SHARING	2,352.61	2,760.56	2,700.00	2,700.00	6,706.57	2,700.00
2840 SHERIFF'S LEOSE FUND						
0390 MISCELLANEOUS INCOME						
2840.0390 3800 INTEREST INCOME	1.57	53.79	1.00	1.00	139.81	100.00
2840.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	500.00	500.00	0.00	5,000.00
0390 MISCELLANEOUS INCOME	1.57	53.79	501.00	501.00	139.81	5,100.00
2840 SHERIFF'S LEOSE FUND						
0560 COUNTY SHERIFF						
2840.0560 5115 LEOSE TRAINING & ASSC EXPENSE	2,333.32	1,745.84	2,900.00	2,900.00	2,695.94	7,700.00
0560 COUNTY SHERIFF	2,333.32	1,745.84	2,900.00	2,900.00	2,695.94	7,700.00
Revenue Total	2,354.18	2,814.35	3,201.00	3,201.00	6,846.38	7,800.00
Expense Total	2,333.32	1,745.84	2,900.00	2,900.00	2,695.94	7,700.00
2840 SHERIFF'S LEOSE FUND	20.86	1,068.51	301.00	301.00	4,150.44	100.00
2842 CONST 2 LEOSE FUND						
0330 GRANTS & AID / REVN SHARING						
2842.0330 3306 STATE - LEOSE FUNDING	597.63	649.46	650.00	650.00	1,760.39	650.00
0330 GRANTS & AID / REVN SHARING	597.63	649.46	650.00	650.00	1,760.39	650.00
2842 CONST 2 LEOSE FUND						
0390 MISCELLANEOUS INCOME						
2842.0390 3800 INTEREST INCOME	13.96	194.43	1.00	1.00	281.28	60.00
2842.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	7,000.00	7,000.00	0.00	9,000.00
0390 MISCELLANEOUS INCOME	13.96	194.43	7,001.00	7,001.00	281.28	9,060.00
2842 CONST 2 LEOSE FUND						
0552 CONSTABLE PCT 2						
2842.0552 5115 LEOSE TRAINING & ASSC EXPENSE	0.00	512.50	7,000.00	7,000.00	0.00	9,000.00
0552 CONSTABLE PCT 2	0.00	512.50	7,000.00	7,000.00	0.00	9,000.00
Revenue Total	611.59	843.89	7,651.00	7,651.00	2,041.67	9,710.00
Expense Total	0.00	512.50	7,000.00	7,000.00	0.00	9,000.00
2842 CONST 2 LEOSE FUND	611.59	331.39	651.00	651.00	2,041.67	710.00
2843 CONST 3 LEOSE FUND						
0330 GRANTS & AID / REVN SHARING						
2843.0330 3306 STATE - LEOSE FUNDING	554.65	564.76	550.00	550.00	1,437.18	550.00
0330 GRANTS & AID / REVN SHARING	554.65	564.76	550.00	550.00	1,437.18	550.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

28/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2843 CONST 3 LEOSE FUND						
0390 MISCELLANEOUS INCOME						
2843.0390 3800 INTEREST INCOME	2.81	22.92	1.00	1.00	29.94	10.00
2843.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	900.00	900.00	0.00	1,500.00
0390 MISCELLANEOUS INCOME	2.81	22.92	901.00	901.00	29.94	1,510.00
2843 CONST 3 LEOSE FUND						
0553 CONSTABLE PCT 3						
2843.0553 5115 LEOSE TRAINING & ASSC EXPENSE	559.76	1,326.49	1,200.00	1,200.00	988.44	1,500.00
0553 CONSTABLE PCT 3	559.76	1,326.49	1,200.00	1,200.00	988.44	1,500.00
Revenue Total	557.46	587.68	1,451.00	1,451.00	1,467.12	2,060.00
Expense Total	559.76	1,326.49	1,200.00	1,200.00	988.44	1,500.00
2843 CONST 3 LEOSE FUND	-2.30	-738.81	251.00	251.00	478.68	560.00
2844 CONST 4 LEOSE FUND						
0330 GRANTS & AID / REVN SHARING						
2844.0330 3306 STATE - LEOSE FUNDING	554.65	564.76	650.00	650.00	1,437.18	550.00
0330 GRANTS & AID / REVN SHARING	554.65	564.76	650.00	650.00	1,437.18	550.00
2844 CONST 4 LEOSE FUND						
0390 MISCELLANEOUS INCOME						
2844.0390 3800 INTEREST INCOME	0.05	13.01	1.00	1.00	45.80	10.00
2844.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	500.00	500.00	0.00	1,000.00
0390 MISCELLANEOUS INCOME	0.05	13.01	501.00	501.00	45.80	1,010.00
2844 CONST 4 LEOSE FUND						
0554 CONSTABLE PCT 4						
2844.0554 5115 LEOSE TRAINING & ASSC EXPENSE	2,652.18	0.00	1,000.00	1,000.00	918.26	1,000.00
0554 CONSTABLE PCT 4	2,652.18	0.00	1,000.00	1,000.00	918.26	1,000.00
Revenue Total	554.70	577.77	1,151.00	1,151.00	1,482.98	1,560.00
Expense Total	2,652.18	0.00	1,000.00	1,000.00	918.26	1,000.00
2844 CONST 4 LEOSE FUND	-2,097.48	577.77	151.00	151.00	564.72	560.00
2845 HOMELAND SECURITY						
0390 MISCELLANEOUS INCOME						
2845.0390 3800 INTEREST INCOME	3.30	45.36	1.00	1.00	58.02	10.00
2845.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,650.00	1,650.00	0.00	1,700.00
0390 MISCELLANEOUS INCOME	3.30	45.36	1,651.00	1,651.00	58.02	1,710.00
2845 HOMELAND SECURITY						
0581 HOMELAND SECURITY						
2845.0581 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	1,650.00	1,650.00	0.00	1,700.00
0581 HOMELAND SECURITY	0.00	0.00	1,650.00	1,650.00	0.00	1,700.00
Revenue Total	3.30	45.36	1,651.00	1,651.00	58.02	1,710.00
Expense Total	0.00	0.00	1,650.00	1,650.00	0.00	1,700.00
2845 HOMELAND SECURITY	3.30	45.36	1.00	1.00	58.02	10.00
2850 JDCL EFFICIENCY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2850.0340 3792 EFFECIENTY INCOME - JP 2, JUDICIAL	71.81	86.81	75.00	75.00	37.50	30.00
2850.0340 3793 EFFECIENTY INCOME - JP 3, JUDICIAL	5.00	0.50	1.00	1.00	0.00	1.00
2850.0340 3794 EFFECIENTY INCOME - JP 4, JUDICIAL	21.97	6.34	10.00	10.00	8.09	8.00
2850.0340 3795 EFFECIENTY INCOME - CNTY CLRK, JUDICIAL	17.50	17.50	10.00	10.00	7.50	8.00
2850.0340 3796 EFFECIENTY INCOME - DST CLRK, JUDICIAL	46.29	34.78	30.00	30.00	23.09	30.00
0340 FINES , FEES, COSTS, & FORFEITURES	162.57	145.93	126.00	126.00	76.18	77.00
2850 JDCL EFFICIENCY FUND						
0390 MISCELLANEOUS INCOME						
2850.0390 3800 INTEREST INCOME	32.31	447.59	1.00	1.00	574.93	100.00
2850.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	16,000.00	16,000.00	0.00	17,000.00
0390 MISCELLANEOUS INCOME	32.31	447.59	16,001.00	16,001.00	574.93	17,100.00
2850 JDCL EFFICIENCY FUND						
0403 COUNTY CLERK						
2850.0403 4445 JUDICIAL EFF COST	0.00	0.00	3,200.00	3,200.00	0.00	1,870.00
0403 COUNTY CLERK	0.00	0.00	3,200.00	3,200.00	0.00	1,870.00
2850 JDCL EFFICIENCY FUND						
0450 DISTRICT CLERK						
2850.0450 4445 JUDICIAL EFF COST	0.00	0.00	3,200.00	3,200.00	0.00	4,080.00
0450 DISTRICT CLERK	0.00	0.00	3,200.00	3,200.00	0.00	4,080.00
2850 JDCL EFFICIENCY FUND						
0452 JUSTICE OF THE PEACE PCT 2						
2850.0452 4445 JUDICIAL EFF COST	0.00	0.00	3,200.00	3,200.00	0.00	10,200.00
0452 JUSTICE OF THE PEACE PCT 2	0.00	0.00	3,200.00	3,200.00	0.00	10,200.00
2850 JDCL EFFICIENCY FUND						
0453 JUSTICE OF THE PEACE PCT 3						
2850.0453 4445 JUDICIAL EFF COST	0.00	0.00	3,200.00	3,200.00	0.00	170.00
0453 JUSTICE OF THE PEACE PCT 3	0.00	0.00	3,200.00	3,200.00	0.00	170.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

29/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2850 JDCL EFFICIENCY FUND						
0454 JUSTICE OF THE PEACE PCT 4						
2850.0454 4445 JUDICIAL EFF COST	0.00	0.00	3,200.00	3,200.00	0.00	680.00
0454 JUSTICE OF THE PEACE PCT 4	0.00	0.00	3,200.00	3,200.00	0.00	680.00
Revenue Total	194.88	593.52	16,127.00	16,127.00	651.11	17,177.00
Expense Total	0.00	0.00	16,000.00	16,000.00	0.00	17,000.00
2850 JDCL EFFICIENCY FUND	194.88	593.52	127.00	127.00	651.11	177.00
2855 COURT REPORTER (STENO) FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2855.0340 3761 COURT REPORTER (STENO)	6,107.97	9,047.44	5,000.00	5,000.00	6,223.79	5,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	6,107.97	9,047.44	5,000.00	5,000.00	6,223.79	5,000.00
2855 COURT REPORTER (STENO) FUND						
0390 MISCELLANEOUS INCOME						
2855.0390 3800 INTEREST INCOME	13.05	329.90	1.00	1.00	498.63	100.00
2855.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	13,000.00	13,000.00	0.00	5,900.00
0390 MISCELLANEOUS INCOME	13.05	329.90	13,001.00	13,001.00	498.63	6,000.00
2855 COURT REPORTER (STENO) FUND						
0485 COURT REPORTER						
POSITION TITLE		COUNT	GRADE	LINE	SALARY	
4003 COURT REPORTER (STENO)		2		4003	2,000.00	
2855.0485 4001 FULL-TIME	1,300.00	0.00			0.00	0.00
2855.0485 4003 TEMP / SEASONAL	0.00	450.00			2,000.00	1,949.00
2855.0485 4096 ACCRUAL PAYROLL ADJUSTMENT	80.35	0.00			0.00	0.00
2855.0485 4100 PAYROLL TAXES - CNTY MATCH	99.45	34.43			153.00	153.00
2855.0485 4116 RETIREMENT - CNTY CONTRI	0.00	0.00			207.00	207.00
2855.0485 4200 GENERAL SUPPLIES	1,625.03	3,973.58			5,000.00	13,051.00
2855.0485 4226 COURT REPORTER EXPENSES	0.00	0.00			0.00	0.00
2855.0485 4499 MISC OTHER SRVCS & CHRGS	0.00	0.00			8,000.00	0.00
0485 COURT REPORTER	3,104.83	4,458.01	15,360.00	15,360.00	13,050.24	9,360.00
Revenue Total	6,121.02	9,377.34	18,001.00	18,001.00	6,722.42	11,000.00
Expense Total	3,104.83	4,458.01	15,360.00	15,360.00	13,050.24	9,360.00
2855 COURT REPORTER (STENO) FUND	3,016.19	4,919.33	2,641.00	2,641.00	-6,327.82	1,640.00
2856 COUNTY JURY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2856.0340 3762 COUNTY JURY INCOME	2,563.19	3,942.76	2,000.00	2,000.00	2,849.47	2,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	2,563.19	3,942.76	2,000.00	2,000.00	2,849.47	2,000.00
2856 COUNTY JURY FUND						
0390 MISCELLANEOUS INCOME						
2856.0390 3800 INTEREST INCOME	4.97	149.49	1.00	1.00	286.25	100.00
2856.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	6,000.00	6,000.00	0.00	10,000.00
0390 MISCELLANEOUS INCOME	4.97	149.49	6,001.00	6,001.00	286.25	10,100.00
2856 COUNTY JURY FUND						
0461 COURT / JURY						
2856.0461 4230 JURY EXPENSES	0.00	0.00	1,500.00	1,500.00	0.00	4,000.00
2856.0461 5221 JURORS - GRAND	0.00	0.00	3,000.00	3,000.00	0.00	4,000.00
2856.0461 5224 JURORS - PETIT	0.00	0.00	3,000.00	3,000.00	0.00	4,000.00
0461 COURT / JURY	0.00	0.00	7,500.00	7,500.00	0.00	12,000.00
Revenue Total	2,568.16	4,092.25	8,001.00	8,001.00	3,135.72	12,100.00
Expense Total	0.00	0.00	7,500.00	7,500.00	0.00	12,000.00
2856 COUNTY JURY FUND	2,568.16	4,092.25	501.00	501.00	3,135.72	100.00
2857 GUARDIANSHIP FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2857.0340 3763 CRT INITIATED GARUDIANSHIP	3,900.00	4,250.00	3,000.00	3,000.00	3,240.00	3,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	3,900.00	4,250.00	3,000.00	3,000.00	3,240.00	3,000.00
2857 GUARDIANSHIP FUND						
0390 MISCELLANEOUS INCOME						
2857.0390 3800 INTEREST INCOME	47.98	741.48	1.00	1.00	1,063.69	500.00
2857.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	28,000.00	28,000.00	0.00	33,000.00
0390 MISCELLANEOUS INCOME	47.98	741.48	28,001.00	28,001.00	1,063.69	33,500.00
2857 GUARDIANSHIP FUND						
0461 COURT / JURY						
2857.0461 4200 GENERAL SUPPLIES	650.00	0.00	1,000.00	1,000.00	0.00	0.00
2857.0461 5204 ATTRNY FEES - CRT APPNTD	0.00	0.00	13,000.00	13,000.00	0.00	17,000.00
2857.0461 5206 GUARDIAN AD LITEM	0.00	0.00	13,000.00	13,000.00	0.00	16,000.00
0461 COURT / JURY	650.00	0.00	27,000.00	27,000.00	0.00	33,000.00
Revenue Total	3,947.98	4,991.48	31,001.00	31,001.00	4,303.69	36,500.00
Expense Total	650.00	0.00	27,000.00	27,000.00	0.00	33,000.00
2857 GUARDIANSHIP FUND	3,297.98	4,991.48	4,001.00	4,001.00	4,303.69	3,500.00
2858 PRETRIAL DIVERSION FUND						

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

30/39

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2858 PRETRIAL DIVERSION FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2858.0340 3766 CNTY ATTYN PRE-TRIAL DVRSN	16,100.00	23,329.00	13,000.00	13,000.00	17,030.00	16,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	16,100.00	23,329.00	13,000.00	13,000.00	17,030.00	16,000.00
2858 PRETRIAL DIVERSION FUND						
0390 MISCELLANEOUS INCOME						
2858.0390 3800 INTEREST INCOME	73.60	978.69	1.00	1.00	1,640.94	0.00
2858.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	37,000.00	37,000.00	0.00	52,000.00
0390 MISCELLANEOUS INCOME	73.60	978.69	37,001.00	37,001.00	1,640.94	52,000.00
2858 PRETRIAL DIVERSION FUND						
0471 PRETRIAL DIVERSION						
POSITION TITLE						
0008 ASSISTANT CTY ATTORNEY						
	COUNT	GRADE	LINE	SALARY		
	2		4001	14,500.00		
2858.0471 4001 FULL-TIME	10,300.00	16,222.50	14,500.00	14,500.00	5,500.00	14,500.00
2858.0471 4096 ACCRUAL PAYROLL ADJUSTMENT	1,065.66	967.34	0.00	0.00	0.00	0.00
2858.0471 4100 PAYROLL TAXES - CNTY MATCH	787.96	1,241.04	1,110.00	1,110.00	420.75	1,110.00
2858.0471 4116 RETIREMENT - CNTY CONTRI	1,030.00	1,675.82	1,498.00	1,498.00	568.15	1,498.00
2858.0471 4126 EMP LIFE INS - CNTY PAID	28.36	42.54	41.00	109.00	91.16	41.00
2858.0471 4200 GENERAL SUPPLIES	1,483.59	344.24	32,000.00	31,932.00	655.16	40,000.00
0471 PRETRIAL DIVERSION	14,695.57	20,493.48	49,149.00	49,149.00	7,235.22	57,149.00
Revenue Total	16,173.60	24,307.69	50,001.00	50,001.00	18,670.94	68,000.00
Expense Total	14,695.57	20,493.48	49,149.00	49,149.00	7,235.22	57,149.00
2858 PRETRIAL DIVERSION FUND	1,478.03	3,814.21	852.00	852.00	11,435.72	10,851.00
2859 IGNITION INTERLOCK FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2859.0340 3749 IGNITION INTERLOCK	760.00	810.00	700.00	700.00	1,280.00	900.00
0340 FINES , FEES, COSTS, & FORFEITURES	760.00	810.00	700.00	700.00	1,280.00	900.00
2859 IGNITION INTERLOCK FUND						
0390 MISCELLANEOUS INCOME						
2859.0390 3800 INTEREST INCOME	3.29	56.11	1.00	1.00	82.47	50.00
2859.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,000.00	1,000.00	0.00	1,600.00
0390 MISCELLANEOUS INCOME	3.29	56.11	1,001.00	1,001.00	82.47	1,650.00
2859 IGNITION INTERLOCK FUND						
0472 IGNITION INTERLOCK						
POSITION TITLE						
0015 IGNITION INTERLOCK COORDINATOR						
	COUNT	GRADE	LINE	SALARY		
	1		4002	600.00		
2859.0472 4002 PART-TIME	600.00	600.00	600.00	600.00	0.00	600.00
2859.0472 4100 PAYROLL TAXES - CNTY MATCH	45.90	45.90	46.00	46.00	0.00	46.00
2859.0472 4116 RETIREMENT - CNTY CONTRI	61.98	61.98	62.00	62.00	0.00	62.00
2859.0472 4120 EMP HEALTH INS - CNTY PAID	0.00	144.21	0.00	0.00	0.00	0.00
2859.0472 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	600.00	600.00	0.00	1,500.00
0472 IGNITION INTERLOCK	707.88	852.09	1,308.00	1,308.00	0.00	2,208.00
Revenue Total	763.29	866.11	1,701.00	1,701.00	1,362.47	2,550.00
Expense Total	707.88	852.09	1,308.00	1,308.00	0.00	2,208.00
2859 IGNITION INTERLOCK FUND	55.41	14.02	393.00	393.00	1,362.47	342.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0340 FINES , FEES, COSTS, & FORFEITURES						
2860.0340 3770 TRUANCY PREV & DIVERSION INCOME	14,920.79	16,138.40	12,000.00	12,000.00	16,312.05	15,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	14,920.79	16,138.40	12,000.00	12,000.00	16,312.05	15,000.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0390 MISCELLANEOUS INCOME						
2860.0390 3800 INTEREST INCOME	65.15	1,218.72	1.00	1.00	2,040.05	1,000.00
2860.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	48,000.00	48,000.00	0.00	69,000.00
0390 MISCELLANEOUS INCOME	65.15	1,218.72	48,001.00	48,001.00	2,040.05	70,000.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0473 TRUANCY PRVNTN & DVRSN						
2860.0473 5268 MISCELLANEOUS FEES & EXPENSES	0.00	0.00	58,000.00	58,000.00	0.00	80,000.00
0473 TRUANCY PRVNTN & DVRSN	0.00	0.00	58,000.00	58,000.00	0.00	80,000.00
Revenue Total	14,985.94	17,357.12	60,001.00	60,001.00	18,352.10	85,000.00
Expense Total	0.00	0.00	58,000.00	58,000.00	0.00	80,000.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION	14,985.94	17,357.12	2,001.00	2,001.00	18,352.10	5,000.00
2861 COUNTY SPECIALTY COURT						
0340 FINES , FEES, COSTS, & FORFEITURES						
2861.0340 3768 COUNTY SPECIALTY COURT	1,589.85	1,621.67	1,000.00	1,000.00	1,184.09	1,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,589.85	1,621.67	1,000.00	1,000.00	1,184.09	1,000.00
2861 COUNTY SPECIALTY COURT						
0390 MISCELLANEOUS INCOME						
2861.0390 3800 INTEREST INCOME	5.55	105.18	1.00	1.00	173.56	100.00
2861.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,500.00	2,500.00	0.00	5,700.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

31/39

LEE COUNTY							09/20/2024 10:33:04
VERSION: 2025.01.R.B, 2025.01.E.B							
Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget	
2861 COUNTY SPECIALTY COURT							
0390 MISCELLANEOUS INCOME							
0390 MISCELLANEOUS INCOME	5.55	105.18	2,501.00	2,501.00	173.56	5,800.00	
Revenue Total	1,595.40	1,726.85	3,501.00	3,501.00	1,357.65	6,800.00	
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	
2861 COUNTY SPECIALTY COURT	1,595.40	1,726.85	3,501.00	3,501.00	1,357.65	6,800.00	
2862 TRUANCY COURT							
0340 FINES , FEES, COSTS, & FORFEITURES							
2862.0340 3767 TRUANCY COURT INCOME	50.00	0.00	1.00	1.00	0.00	1.00	
0340 FINES , FEES, COSTS, & FORFEITURES	50.00	0.00	1.00	1.00	0.00	1.00	
2862 TRUANCY COURT							
0390 MISCELLANEOUS INCOME							
2862.0390 3800 INTEREST INCOME	0.20	2.78	1.00	1.00	3.52	1.00	
2862.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	100.00	100.00	0.00	100.00	
0390 MISCELLANEOUS INCOME	0.20	2.78	101.00	101.00	3.52	101.00	
2862 TRUANCY COURT							
0474 TRUANCY COURT FEE							
2862.0474 4200 GENERAL SUPPLIES	0.00	0.00	100.00	100.00	0.00	100.00	
0474 TRUANCY COURT FEE	0.00	0.00	100.00	100.00	0.00	100.00	
Revenue Total	50.20	2.78	102.00	102.00	3.52	102.00	
Expense Total	0.00	0.00	100.00	100.00	0.00	100.00	
2862 TRUANCY COURT	50.20	2.78	2.00	2.00	3.52	2.00	
2865 LANGUAGE ACCESS FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2865.0340 3798 LANGUAGE ACCESS FEE	1,291.80	1,847.40	1,000.00	1,000.00	1,536.72	1,400.00	
0340 FINES , FEES, COSTS, & FORFEITURES	1,291.80	1,847.40	1,000.00	1,000.00	1,536.72	1,400.00	
2865 LANGUAGE ACCESS FUND							
0390 MISCELLANEOUS INCOME							
2865.0390 3800 INTEREST INCOME	1.92	66.01	1.00	1.00	132.25	50.00	
2865.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,800.00	2,800.00	0.00	4,700.00	
0390 MISCELLANEOUS INCOME	1.92	66.01	2,801.00	2,801.00	132.25	4,750.00	
2865 LANGUAGE ACCESS FUND							
0463 LANGUAGE ACCESS							
POSITION TITLE		COUNT GRADE	LINE	SALARY			
0503 INTERPRETER			4003	2,000.00			
2865.0463 4003 TEMP / SEASONAL	0.00	0.00		1,000.00	1,000.00	0.00	
2865.0463 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00		77.00	77.00	0.00	
2865.0463 4116 RETIREMENT - CNTY CONTRI	0.00	0.00		104.00	104.00	0.00	
2865.0463 4486 INTERPRETATION SERVICES	0.00	0.00		2,500.00	2,500.00	0.00	
0463 LANGUAGE ACCESS	0.00	0.00		3,681.00	3,681.00	0.00	
Revenue Total	1,293.72	1,913.41		3,801.00	3,801.00	1,668.97	
Expense Total	0.00	0.00		3,681.00	3,681.00	0.00	
2865 LANGUAGE ACCESS FUND	1,293.72	1,913.41	120.00	120.00	1,668.97	290.00	
2867 COURT FACILITY FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2867.0340 3797 COURT FACILITY FEE	4,392.00	7,116.00	4,000.00	4,000.00	4,924.80	4,000.00	
0340 FINES , FEES, COSTS, & FORFEITURES	4,392.00	7,116.00	4,000.00	4,000.00	4,924.80	4,000.00	
2867 COURT FACILITY FUND							
0390 MISCELLANEOUS INCOME							
2867.0390 3800 INTEREST INCOME	6.77	240.66	1.00	1.00	475.87	400.00	
2867.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	10,000.00	10,000.00	0.00	16,000.00	
0390 MISCELLANEOUS INCOME	6.77	240.66	10,001.00	10,001.00	475.87	16,400.00	
2867 COURT FACILITY FUND							
0464 COURT FACILITY							
2867.0464 4258 BUILDING - REPAIRS & MAINT (not CA)	0.00	0.00	6,000.00	6,000.00	0.00	8,000.00	
2867.0464 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	6,000.00	6,000.00	0.00	8,000.00	
0464 COURT FACILITY	0.00	0.00	12,000.00	12,000.00	0.00	16,000.00	
Revenue Total	4,398.77	7,356.66	14,001.00	14,001.00	5,400.67	20,400.00	
Expense Total	0.00	0.00	12,000.00	12,000.00	0.00	16,000.00	
2867 COURT FACILITY FUND	4,398.77	7,356.66	2,001.00	2,001.00	5,400.67	4,400.00	
2868 JUSTICE COURT SUPPORT FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2868.0340 3799 JUSTICE CRT SUPPORT FD INCOME	5,275.00	6,525.00	5,000.00	5,000.00	6,625.00	6,000.00	
0340 FINES , FEES, COSTS, & FORFEITURES	5,275.00	6,525.00	5,000.00	5,000.00	6,625.00	6,000.00	
2868 JUSTICE COURT SUPPORT FUND							
0390 MISCELLANEOUS INCOME							
2868.0390 3800 INTEREST INCOME	7.90	251.14	1.00	1.00	507.37	100.00	
2868.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	10,500.00	10,500.00	0.00	18,000.00	

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY							09/20/2024 10:33:04
VERSION: 2025.01.R.B, 2025.01.E.B							
Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget	
2868 JUSTICE COURT SUPPORT FUND							
0390 MISCELLANEOUS INCOME							
0390 MISCELLANEOUS INCOME	7.90	251.14	10,501.00	10,501.00	507.37	18,100.00	
2868 JUSTICE COURT SUPPORT FUND							
0462 JUSTICE COURT SUPPORT							
2868.0462 4201 OFFICE SUPPLIES	0.00	0.00	1,000.00	1,000.00	0.00	5,000.00	
2868.0462 4202 FURN & EQUIP (NOT CA)	0.00	0.00	2,000.00	2,000.00	0.00	4,000.00	
2868.0462 4499 MISC OTHER SRVCS & CHRGS	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00	
2868.0462 4500 SERVICE AGREEMENTS	0.00	0.00	1,000.00	1,000.00	0.00	5,000.00	
0462 JUSTICE COURT SUPPORT	0.00	0.00	14,000.00	14,000.00	0.00	24,000.00	
Revenue Total	5,282.90	6,776.14	15,501.00	15,501.00	7,132.37	24,100.00	
Expense Total	0.00	0.00	14,000.00	14,000.00	0.00	24,000.00	
2868 JUSTICE COURT SUPPORT FUND	5,282.90	6,776.14	1,501.00	1,501.00	7,132.37	100.00	
2870 COUNTY CLERK ARCHIVE FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2870.0340 3769 COUNTY CLERK ARCHIVE FEE	57,215.00	45,405.00	35,000.00	35,000.00	35,845.00	35,000.00	
0340 FINES , FEES, COSTS, & FORFEITURES	57,215.00	45,405.00	35,000.00	35,000.00	35,845.00	35,000.00	
2870 COUNTY CLERK ARCHIVE FUND							
0390 MISCELLANEOUS INCOME							
2870.0390 3800 INTEREST INCOME	897.08	8,314.17	1.00	1.00	10,827.25	5,000.00	
2870.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	290,000.00	290,000.00	0.00	345,000.00	
0390 MISCELLANEOUS INCOME	897.08	8,314.17	290,001.00	290,001.00	10,827.25	350,000.00	
2870 COUNTY CLERK ARCHIVE FUND							
0403 COUNTY CLERK							
2870.0403 4442 RECORDS ARCHIVE SRVCS & CHARGES	0.00	211,924.18	300,000.00	300,000.00	0.00	350,000.00	
0403 COUNTY CLERK	0.00	211,924.18	300,000.00	300,000.00	0.00	350,000.00	
Revenue Total	58,112.08	53,719.17	325,001.00	325,001.00	46,672.25	385,000.00	
Expense Total	0.00	211,924.18	300,000.00	300,000.00	0.00	350,000.00	
2870 COUNTY CLERK ARCHIVE FUND	58,112.08	-158,205.01	25,001.00	25,001.00	46,672.25	35,000.00	
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0340 FINES , FEES, COSTS, & FORFEITURES							
2872.0340 3748 CRT RECORDS PRESERVATION	960.00	210.00	500.00	500.00	150.00	100.00	
0340 FINES , FEES, COSTS, & FORFEITURES	960.00	210.00	500.00	500.00	150.00	100.00	
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0390 MISCELLANEOUS INCOME							
2872.0390 3800 INTEREST INCOME	7.11	40.11	1.00	1.00	31.91	1.00	
2872.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	500.00	500.00	0.00	750.00	
0390 MISCELLANEOUS INCOME	7.11	40.11	501.00	501.00	31.91	751.00	
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0403 COUNTY CLERK							
2872.0403 4455 RECORDS PRSRVTN - COURT	0.00	0.00	250.00	250.00	0.00	500.00	
0403 COUNTY CLERK	0.00	0.00	250.00	250.00	0.00	500.00	
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0450 DISTRICT CLERK							
2872.0450 4455 RECORDS PRSRVTN - COURT	0.00	3,000.00	250.00	250.00	0.00	250.00	
0450 DISTRICT CLERK	0.00	3,000.00	250.00	250.00	0.00	250.00	
Revenue Total	967.11	250.11	1,001.00	1,001.00	181.91	851.00	
Expense Total	0.00	3,000.00	500.00	500.00	0.00	750.00	
2872 CRT RECORD PRSVTN FUND (CIVIL)	967.11	-2,749.89	501.00	501.00	181.91	101.00	
2873 DISTRICT CLERK RECORDS PRSRVTN							
0340 FINES , FEES, COSTS, & FORFEITURES							
2873.0340 3748 CRT RECORDS PRESERVATION	6,896.72	11,044.76	5,000.00	5,000.00	7,713.15	7,000.00	
0340 FINES , FEES, COSTS, & FORFEITURES	6,896.72	11,044.76	5,000.00	5,000.00	7,713.15	7,000.00	
2873 DISTRICT CLERK RECORDS PRSRVTN							
0390 MISCELLANEOUS INCOME							
2873.0390 3800 INTEREST INCOME	12.67	189.63	1.00	1.00	413.42	100.00	
2873.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	6,000.00	6,000.00	0.00	16,000.00	
0390 MISCELLANEOUS INCOME	12.67	189.63	6,001.00	6,001.00	413.42	16,100.00	
2873 DISTRICT CLERK RECORDS PRSRVTN							
0450 DISTRICT CLERK							
2873.0450 4453 RECORDS PRSRVTN - DST CLERK	0.00	10,000.00	6,000.00	6,000.00	0.00	16,000.00	
0450 DISTRICT CLERK	0.00	10,000.00	6,000.00	6,000.00	0.00	16,000.00	
Revenue Total	6,909.39	11,234.39	11,001.00	11,001.00	8,126.57	23,100.00	
Expense Total	0.00	10,000.00	6,000.00	6,000.00	0.00	16,000.00	
2873 DISTRICT CLERK RECORDS PRSRVTN	6,909.39	1,234.39	5,001.00	5,001.00	8,126.57	7,100.00	
2876 COUNTY RECORDS MANAGEMENT FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2876.0340 3719 RECORD MANAGEMENT FEES	2,972.96	3,192.36	2,500.00	2,500.00	2,664.11	2,500.00	
0340 FINES , FEES, COSTS, & FORFEITURES	2,972.96	3,192.36	2,500.00	2,500.00	2,664.11	2,500.00	

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2876 COUNTY RECORDS MANAGEMENT FUND						
0390 MISCELLANEOUS INCOME						
2876.0390 3800 INTEREST INCOME	18.12	73.94	1.00	1.00	17.34	50.00
2876.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,000.00	2,000.00	0.00	1,000.00
0390 MISCELLANEOUS INCOME	18.12	73.94	2,001.00	2,001.00	17.34	1,050.00
2876 COUNTY RECORDS MANAGEMENT FUND						
0411 RECORDS MANAGEMENT						
2876.0411 4462 RECORDS MANAGEMENT	7,028.00	10,614.00	3,000.00	3,000.00	0.00	2,000.00
0411 RECORDS MANAGEMENT	7,028.00	10,614.00	3,000.00	3,000.00	0.00	2,000.00
Revenue Total	2,991.08	3,266.30	4,501.00	4,501.00	2,681.45	3,550.00
Expense Total	7,028.00	10,614.00	3,000.00	3,000.00	0.00	2,000.00
2876 COUNTY RECORDS MANAGEMENT FUND	-4,036.92	-7,347.70	1,501.00	1,501.00	2,681.45	1,550.00
2878 VITAL STATISTICS PRSRVTN FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2878.0340 3779 VITAL STATISTICS	1,027.00	1,103.00	900.00	900.00	806.00	900.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,027.00	1,103.00	900.00	900.00	806.00	900.00
2878 VITAL STATISTICS PRSRVTN FUND						
0390 MISCELLANEOUS INCOME						
2878.0390 3800 INTEREST INCOME	8.75	117.21	1.00	1.00	173.08	100.00
2878.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	4,000.00	4,000.00	0.00	5,600.00
0390 MISCELLANEOUS INCOME	8.75	117.21	4,001.00	4,001.00	173.08	5,700.00
2878 VITAL STATISTICS PRSRVTN FUND						
0403 COUNTY CLERK						
2878.0403 4456 RECORDS PRSRVTN - VTL STATISTICS	0.00	1,095.15	4,800.00	4,800.00	0.00	5,600.00
0403 COUNTY CLERK	0.00	1,095.15	4,800.00	4,800.00	0.00	5,600.00
Revenue Total	1,035.75	1,220.21	4,901.00	4,901.00	979.08	6,600.00
Expense Total	0.00	1,095.15	4,800.00	4,800.00	0.00	5,600.00
2878 VITAL STATISTICS PRSRVTN FUND	1,035.75	125.06	101.00	101.00	979.08	1,000.00
2880 COURTHOUSE SECURITY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2880.0340 3752 SECURITY - JP2	10,055.31	9,505.90	8,500.00	8,500.00	10,519.29	9,000.00
2880.0340 3753 SECURITY - JP3	1,444.75	2,189.74	700.00	700.00	1,452.48	1,300.00
2880.0340 3754 SECURITY - JP4	4,356.92	5,304.06	3,800.00	3,800.00	4,651.94	4,200.00
2880.0340 3755 SECURITY - COUNTY CLERK	8,443.20	7,409.30	6,000.00	6,000.00	3,164.20	3,000.00
2880.0340 3756 SECURITY - DIST CLERK	3,941.94	6,340.77	3,000.00	3,000.00	4,314.07	4,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	28,242.12	30,749.77	22,000.00	22,000.00	24,101.98	21,500.00
2880 COURTHOUSE SECURITY FUND						
0390 MISCELLANEOUS INCOME						
2880.0390 3800 INTEREST INCOME	215.00	3,317.59	1.00	1.00	4,751.90	3,000.00
2880.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	115,000.00	115,000.00	0.00	154,000.00
0390 MISCELLANEOUS INCOME	215.00	3,317.59	115,001.00	115,001.00	4,751.90	157,000.00
2880 COURTHOUSE SECURITY FUND						
0455 COURTHOUSE SECURITY						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0500 METAL DETECTOR/SECURITY SCREENING	2		4002	11,200.00		
2880.0455 4002 PART-TIME			3,600.00	7,680.00	11,200.00	11,200.00
2880.0455 4096 ACCRUAL PAYROLL ADJUSTMENT			86.12	114.83	0.00	0.00
2880.0455 4100 PAYROLL TAXES - CNTY MATCH			274.88	587.52	857.00	857.00
2880.0455 4116 RETIREMENT - CNTY CONTRI			117.60	0.00	1,157.00	1,157.00
2880.0455 4120 EMP HEALTH INS - CNTY PAID			281.49	14.14	0.00	0.00
2880.0455 4123 EMPL DENTAL INS - COUNTY PAID			7.54	0.00	0.00	0.00
2880.0455 4126 EMP LIFE INS - CNTY PAID			2.35	0.00	100.00	100.00
2880.0455 4200 GENERAL SUPPLIES			5,519.20	7,694.21	75,000.00	75,000.00
2880.0455 4202 FURN & EQUIP (NOT CA)			0.00	0.00	10,000.00	10,000.00
2880.0455 4299 MISC SUPPLIES & MAINTENANCE			0.00	0.00	5,000.00	5,000.00
2880.0455 5516 FURNITURE & EQUIPMENT			0.00	0.00	10,000.00	10,000.00
0455 COURTHOUSE SECURITY	9,889.18	16,090.70	113,314.00	113,314.00	2,500.11	154,314.00
Revenue Total	28,457.12	34,067.36	137,001.00	137,001.00	28,853.88	178,500.00
Expense Total	9,889.18	16,090.70	113,314.00	113,314.00	2,500.11	154,314.00
2880 COURTHOUSE SECURITY FUND	18,567.94	17,976.66	23,687.00	23,687.00	26,353.77	24,186.00
2885 JUSTICE COURT SECURITY						
0340 FINES , FEES, COSTS, & FORFEITURES						
2885.0340 3752 SECURITY - JP2	237.94	178.59	100.00	100.00	111.00	100.00
2885.0340 3753 SECURITY - JP3	10.42	4.98	100.00	100.00	9.00	5.00
2885.0340 3754 SECURITY - JP4	80.95	91.41	50.00	50.00	36.68	20.00
0340 FINES , FEES, COSTS, & FORFEITURES	329.31	274.98	250.00	250.00	156.68	125.00
2885 JUSTICE COURT SECURITY						
0390 MISCELLANEOUS INCOME						
2885.0390 3800 INTEREST INCOME	4.65	58.25	1.00	1.00	50.40	10.00
2885.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,000.00	2,000.00	0.00	1,100.00
0390 MISCELLANEOUS INCOME	4.65	58.25	2,001.00	2,001.00	50.40	1,110.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
2885 JUSTICE COURT SECURITY						
0456 JUSTICE COURT SECURITY						
2885.0456 4200 GENERAL SUPPLIES	5,906.90	682.52	400.00	374.00	0.00	0.00
2885.0456 4202 FURN & EQUIP (NOT CA)	0.00	0.00	1,200.00	900.00	0.00	700.00
2885.0456 4299 MISC SUPPLIES & MAINTENANCE	0.00	0.00	400.00	726.00	725.19	400.00
0456 JUSTICE COURT SECURITY	5,906.90	682.52	2,000.00	2,000.00	725.19	1,100.00
Revenue Total	333.96	333.23	2,251.00	2,251.00	207.08	1,235.00
Expense Total	5,906.90	682.52	2,000.00	2,000.00	725.19	1,100.00
2885 JUSTICE COURT SECURITY	-5,572.94	-349.29	251.00	251.00	-518.11	135.00
2890 TAX COLLECTOR VIT FUND						
0390 MISCELLANEOUS INCOME						
2890.0390 3800 INTEREST INCOME	6.35	87.31	1.00	1.00	111.63	10.00
2890.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,200.00	3,200.00	0.00	3,200.00
0390 MISCELLANEOUS INCOME	6.35	87.31	3,201.00	3,201.00	111.63	3,210.00
Revenue Total	6.35	87.31	3,201.00	3,201.00	111.63	3,210.00
Expense Total	0.00	0.00	3,200.00	3,200.00	0.00	3,200.00
2890 TAX COLLECTOR VIT FUND	6.35	87.31	1.00	1.00	111.63	10.00
2891 BLOOD DRAW FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2891.0340 3780 BLOOD DRAW	50.00	50.00	50.00	50.00	0.00	1.00
0340 FINES , FEES, COSTS, & FORFEITURES	50.00	50.00	50.00	50.00	0.00	1.00
Revenue Total	50.29	55.23	191.00	191.00	6.83	202.00
Expense Total	0.00	0.00	140.00	140.00	0.00	200.00
2891 BLOOD DRAW FUND	50.29	55.23	51.00	51.00	6.83	2.00
3000 COUNTY ATTORNEY SPECIAL ACCOUNTS						
0390 MISCELLANEOUS INCOME						
3000.0390 3800 INTEREST INCOME	644.12	1,956.84	300.00	300.00	2,549.67	1,000.00
3000.0390 3844 SEIZURE INCOME	1,864.20	24,740.50	3,000.00	3,000.00	4,075.05	3,000.00
3000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	65,000.00	65,000.00	0.00	70,000.00
0390 MISCELLANEOUS INCOME	2,508.32	26,697.34	68,300.00	68,300.00	6,624.72	74,000.00
Revenue Total	2,508.32	26,697.34	68,300.00	68,300.00	6,624.72	74,000.00
Expense Total	721.53	14,804.35	61,845.00	61,845.00	3,209.10	73,310.00
3000 COUNTY ATTORNEY SPECIAL ACCOUNTS	1,786.79	11,892.99	6,455.00	6,455.00	3,415.62	690.00
3010 CONTROLLED SUBS. REIMB FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
3010.0340 3826 REFUNDS / REIMBURSEMENTS	0.00	1,380.00	700.00	700.00	5,610.00	1,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	1,380.00	700.00	700.00	5,610.00	1,000.00
Revenue Total	2,508.32	26,697.34	68,300.00	68,300.00	6,624.72	74,000.00
Expense Total	721.53	14,804.35	61,845.00	61,845.00	3,209.10	73,310.00
3010 CONTROLLED SUBS. REIMB FUND	1,786.79	11,892.99	6,455.00	6,455.00	3,415.62	690.00
3010 CONTROLLED SUBS. REIMB FUND						
0390 MISCELLANEOUS INCOME						
3010.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	720.00	720.00	0.00	5,900.00
0390 MISCELLANEOUS INCOME	0.00	0.00	720.00	720.00	0.00	5,900.00
3010 CONTROLLED SUBS. REIMB FUND	0.00	0.00	720.00	720.00	0.00	5,900.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

		LEE COUNTY				09/20/2024 10:33:04	
VERSION: 2025.01.R.B, 2025.01.E.B		2022	2023	Original	Amended	2024	2025
Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
3010 CONTROLLED SUBS. REIMB FUND							
0475 COUNTY ATTORNEY							
3010.0475 4499 MISC OTHER SRVCS & CHRGS		0.00	0.00	350.00	350.00	0.00	100.00
3010.0475 4506 PROFESSIONAL SERVICES & FEES		0.00	0.00	350.00	350.00	0.00	100.00
3010.0475 5151 INVESTIGATION		0.00	0.00	0.00	0.00	0.00	6,000.00
0475 COUNTY ATTORNEY		0.00	0.00	700.00	700.00	0.00	6,200.00
Revenue Total		0.00	1,380.00	1,420.00	1,420.00	5,610.00	6,900.00
Expense Total		0.00	0.00	700.00	700.00	0.00	6,200.00
3010 CONTROLLED SUBS. REIMB FUND		0.00	1,380.00	720.00	720.00	5,610.00	700.00
3400 SO GAMBLING SEIZURE FUNDS							
0390 MISCELLANEOUS INCOME							
3400.0390 3800 INTEREST INCOME		33.55	174.53	1.00	1.00	286.37	50.00
3400.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	2,500.00	2,500.00	0.00	3,400.00
0390 MISCELLANEOUS INCOME		33.55	174.53	2,501.00	2,501.00	286.37	3,450.00
3400 SO GAMBLING SEIZURE FUNDS							
0560 COUNTY SHERIFF							
3400.0560 5399 MISC OTHER SRVCS & CHRGS		0.00	0.00	2,500.00	2,500.00	0.00	3,400.00
0560 COUNTY SHERIFF		0.00	0.00	2,500.00	2,500.00	0.00	3,400.00
Revenue Total		33.55	174.53	2,501.00	2,501.00	286.37	3,450.00
Expense Total		0.00	0.00	2,500.00	2,500.00	0.00	3,400.00
3400 SO GAMBLING SEIZURE FUNDS		33.55	174.53	1.00	1.00	286.37	50.00
3401 CA GAMBLING SEIZURE FUNDS							
0390 MISCELLANEOUS INCOME							
3401.0390 3800 INTEREST INCOME		32.38	325.35	1.00	1.00	584.18	1.00
3401.0390 3844 SEIZURE INCOME		0.00	3,304.00	1,000.00	1,000.00	0.00	0.00
3401.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	6,300.00	6,300.00	0.00	7,000.00
0390 MISCELLANEOUS INCOME		32.38	3,629.35	7,301.00	7,301.00	584.18	7,001.00
3401 CA GAMBLING SEIZURE FUNDS							
0475 COUNTY ATTORNEY							
3401.0475 4202 FURN & EQUIP (NOT CA)		0.00	0.00	1,000.00	1,000.00	0.00	2,000.00
3401.0475 5399 MISC OTHER SRVCS & CHRGS		0.00	0.00	5,300.00	5,300.00	0.00	5,000.00
0475 COUNTY ATTORNEY		0.00	0.00	6,300.00	6,300.00	0.00	7,000.00
Revenue Total		32.38	3,629.35	7,301.00	7,301.00	584.18	7,001.00
Expense Total		0.00	0.00	6,300.00	6,300.00	0.00	7,000.00
3401 CA GAMBLING SEIZURE FUNDS		32.38	3,629.35	1,001.00	1,001.00	584.18	1.00
3500 HAVA GRANT							
0390 MISCELLANEOUS INCOME							
3500.0390 3800 INTEREST INCOME		352.99	1,172.99	0.00	0.00	1,924.53	500.00
3500.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	20,000.00	20,000.00	0.00	23,000.00
0390 MISCELLANEOUS INCOME		352.99	1,172.99	20,000.00	20,000.00	1,924.53	23,500.00
3500 HAVA GRANT							
0496 HAVA GRANT							
3500.0496 4202 FURN & EQUIP (NOT CA)		0.00	0.00	6,000.00	6,000.00	0.00	6,000.00
3500.0496 5399 MISC OTHER SRVCS & CHRGS		3,700.71	2.00	8,000.00	8,000.00	0.00	8,000.00
3500.0496 5516 FURNITURE & EQUIPMENT		0.00	0.00	6,000.00	6,000.00	0.00	9,000.00
0496 HAVA GRANT		3,700.71	2.00	20,000.00	20,000.00	0.00	23,000.00
Revenue Total		352.99	1,172.99	20,000.00	20,000.00	1,924.53	23,500.00
Expense Total		3,700.71	2.00	20,000.00	20,000.00	0.00	23,000.00
3500 HAVA GRANT		-3,347.72	1,170.99	0.00	0.00	1,924.53	500.00
3600 FLETCHER BUILDINGS							
0390 MISCELLANEOUS INCOME							
3600.0390 3800 INTEREST INCOME		502.14	1,172.73	100.00	100.00	1,426.85	1,000.00
3600.0390 3809 INSURANCE SETTLEMENT		0.00	0.00	0.00	0.00	467.82	0.00
3600.0390 3826 REFUNDS / REIMBURSEMENTS		1,609.88	5,754.55	4,000.00	4,000.00	3,927.16	4,000.00
3600.0390 3838 RENTAL INCOME		1,072.00	680.00	500.00	500.00	825.00	500.00
3600.0390 3889 MISC INCOME		3,524.30	0.00	0.00	0.00	0.00	0.00
3600.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	50,000.00	50,000.00	0.00	40,000.00
0390 MISCELLANEOUS INCOME		6,708.32	7,607.28	54,600.00	54,600.00	6,646.83	45,500.00
3600 FLETCHER BUILDINGS							
0391 TRANSFERS IN							
3600.0391 3900 TRANSFERS FROM GENERAL FUND		0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0391 TRANSFERS IN		0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
3600 FLETCHER BUILDINGS							
0531 FLETCHER BUILDING							
3600.0531 4202 FURN & EQUIP (NOT CA)		0.00	0.00	400.00	400.00	75.00	400.00
3600.0531 4231 ELEVATOR EXPENSES		249.00	275.00	500.00	500.00	0.00	500.00
3600.0531 4258 BUILDING - REPAIRS & MAINT (not CA)		375.23	254.71	15,000.00	15,000.00	381.58	15,000.00
3600.0531 4259 HEAT/AIR REPAIR & MAINT-not CA		7,977.23	116.52	10,000.00	10,000.00	43.13	10,000.00
3600.0531 4300 UTILITIES		7,155.89	7,975.22	9,000.00	9,000.00	6,210.58	9,000.00
3600.0531 5399 MISC OTHER SRVCS & CHRGS		553.18	577.48	21,000.00	21,000.00	553.00	11,000.00
3600.0531 5516 FURNITURE & EQUIPMENT		0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
0531 FLETCHER BUILDING		16,310.53	9,198.93	60,900.00	60,900.00	7,263.29	50,900.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

VERSION: 2025.01.R.B, 2025.01.E.B

LEE COUNTY

09/20/2024 10:33:04

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
Revenue Total	6,708.32	7,607.28	64,600.00	64,600.00	6,646.83	55,500.00
Expense Total	16,310.53	9,198.93	60,900.00	60,900.00	7,263.29	50,900.00
3600 FLETCHER BUILDINGS	-9,602.21	-1,591.65	3,700.00	3,700.00	-616.46	4,600.00
3700 ELECTION CONTRACT FUND						
0390 MISCELLANEOUS INCOME						
3700.0390 3826 REFUNDS / REIMBURSEMENTS	18,571.41	43,665.53	0.00	0.00	50,972.11	0.00
3700.0390 3845 ELECTION INCOME	24,242.59	0.00	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS INCOME	42,814.00	43,665.53	0.00	0.00	50,972.11	0.00
3700 ELECTION CONTRACT FUND						
0490 ELECTIONS						
3700.0490 4100 PAYROLL TAXES - CNTY MATCH	159.09	0.00	0.00	0.00	0.00	0.00
3700.0490 4116 RETIREMENT - CNTY CONTRI	5.09	0.00	0.00	0.00	0.00	0.00
3700.0490 4120 EMP HEALTH INS - CNTY PAID	14.95	0.00	0.00	0.00	0.00	0.00
3700.0490 4123 EMPL DENTAL INS - COUNTY PAID	0.35	0.00	0.00	0.00	0.00	0.00
3700.0490 4126 EMP LIFE INS - CNTY PAID	0.13	0.00	0.00	0.00	0.00	0.00
3700.0490 4211 ELECTION SERVICES / CONTRACTS	33,421.78	5,441.05	0.00	0.00	7,143.03	0.00
0490 ELECTIONS	33,601.39	5,441.05	0.00	0.00	7,143.03	0.00
Revenue Total	42,814.00	43,665.53	0.00	0.00	50,972.11	0.00
Expense Total	33,601.39	5,441.05	0.00	0.00	7,143.03	0.00
3700 ELECTION CONTRACT FUND	9,212.61	38,224.48	0.00	0.00	43,829.08	0.00
3900 LEE COUNTY FLOOD GRANT						
0330 GRANTS & AID / REVN SHARING						
3900.0330 3316 STATE - FLOOD GRANT	3,650.00	149,775.56	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	3,650.00	149,775.56	0.00	0.00	0.00	0.00
3900 LEE COUNTY FLOOD GRANT						
0390 MISCELLANEOUS INCOME						
3900.0390 3800 INTEREST INCOME	134.97	3,259.21	0.00	0.00	5,668.48	0.00
3900.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	155,061.00	155,061.00	0.00	0.00
0390 MISCELLANEOUS INCOME	134.97	3,259.21	155,061.00	155,061.00	5,668.48	0.00
3900 LEE COUNTY FLOOD GRANT						
0391 TRANSFERS IN						
3900.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	138,028.23	0.00	0.00	0.00	0.00
0391 TRANSFERS IN	0.00	138,028.23	0.00	0.00	0.00	0.00
3900 LEE COUNTY FLOOD GRANT						
0539 PURCHASING / BUYOUT						
3900.0539 4431 ADVERTISING	0.00	226.32	0.00	0.00	0.00	0.00
3900.0539 4506 PROFESSIONAL SERVICES & FEES	3,650.00	0.00	0.00	0.00	0.00	0.00
3900.0539 5399 MISC OTHER SRVCS & CHRGS	0.00	45,102.62	0.00	0.00	0.00	0.00
3900.0539 5505 LAND - PURCHASE / BUYOUT	0.00	104,925.61	0.00	0.00	0.00	0.00
0539 PURCHASING / BUYOUT	3,650.00	150,254.55	0.00	0.00	0.00	0.00
3900 LEE COUNTY FLOOD GRANT						
0700 TRANSFERS OUT						
3900.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	155,061.00	155,061.00	160,695.13	0.00
0700 TRANSFERS OUT	0.00	0.00	155,061.00	155,061.00	160,695.13	0.00
Revenue Total	3,784.97	291,063.00	155,061.00	155,061.00	5,668.48	0.00
Expense Total	3,650.00	150,254.55	155,061.00	155,061.00	160,695.13	0.00
3900 LEE COUNTY FLOOD GRANT	134.97	140,808.45	0.00	0.00	-155,026.65	0.00
4000 CARES ACT FUND						
0700 TRANSFERS OUT						
4000.0700 7001 TRANSFER TO GENERAL FUND	583,646.57	0.00	0.00	0.00	0.00	0.00
0700 TRANSFERS OUT	583,646.57	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	583,646.57	0.00	0.00	0.00	0.00	0.00
4000 CARES ACT FUND	-583,646.57	0.00	0.00	0.00	0.00	0.00
4001 AMERICAN RESCUE PLAN ACT						
0330 GRANTS & AID / REVN SHARING						
4001.0330 3260 FEDERAL - ARP GRANT	1,674,237.00	0.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	1,674,237.00	0.00	0.00	0.00	0.00	0.00
4001 AMERICAN RESCUE PLAN ACT						
0390 MISCELLANEOUS INCOME						
4001.0390 3800 INTEREST INCOME	14,844.76	44,473.80	4,000.00	4,000.00	28,622.03	0.00
4001.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,165,000.00	1,165,000.00	0.00	143,851.00
0390 MISCELLANEOUS INCOME	14,844.76	44,473.80	1,169,000.00	1,169,000.00	28,622.03	143,851.00
4001 AMERICAN RESCUE PLAN ACT						
0409 NON-DEPARTMENTAL						

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0008 ASSISTANT CTY ATTORNEY	1		4001	0.00
4001.0409 4001 FULL-TIME			35,000.00	63,000.00
			43,500.00	43,500.00
			43,500.00	43,500.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

37/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
4001 AMERICAN RESCUE PLAN ACT						
0409 NON-DEPARTMENTAL						
4001.0409 4096 ACCRUAL PAYROLL ADJUSTMENT	1,034.58	391.01	0.00	0.00	0.00	0.00
4001.0409 4100 PAYROLL TAXES - CNTY MATCH	2,677.50	4,819.56	3,328.00	3,328.00	3,327.78	0.00
4001.0409 4116 RETIREMENT - CNTY CONTRI	3,615.50	6,507.96	4,494.00	4,494.00	4,493.57	0.00
4001.0409 4126 EMP LIFE INS - CNTY PAID	94.50	139.68	118.00	118.00	97.90	0.00
4001.0409 4239 GRANT EXPENSES	1,344,810.98	39,675.00	83,500.00	83,500.00	33,400.00	50,100.00
4001.0409 4667 AMBULANCE SERVICES	0.00	186,339.62	2,415.00	2,415.00	2,415.00	0.00
4001.0409 5351 AID TO NONPROFIT - GIDDINGS VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5352 AID TO NONPROFIT - LEXINGTON VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5353 AID TO NONPROFIT - DIME BOX VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5354 AID TO NONPROFIT - S LEE CNTY VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5355 AID TO NONPROFIT - FEDOR	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5356 AID TO NON-PROFIT - LINCOLN VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5357 AID TO NON-PROFIT - TANGLEWOOD VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5358 AID TO NON-PROFIT - BLUE VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5359 AID TO NON-PROFIT - POST OAK VFD	0.00	10,000.00	0.00	0.00	0.00	0.00
4001.0409 5501 CAPITAL ASSETS OVR 5K	0.00	517,486.89	854,000.00	854,000.00	796,653.47	751.00
4001.0409 5516 FURNITURE & EQUIPMENT	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4001.0409 5517 VEHICLES OVR 5K	0.00	0.00	150,000.00	150,000.00	58,745.00	0.00
0409 NON-DEPARTMENTAL	1,387,233.06	908,359.72	1,151,355.00	1,151,355.00	942,632.72	50,851.00
4001 AMERICAN RESCUE PLAN ACT						
0700 TRANSFERS OUT						
4001.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	93,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	93,000.00
Revenue Total	1,689,081.76	44,473.80	1,169,000.00	1,169,000.00	28,622.03	143,851.00
Expense Total	1,387,233.06	908,359.72	1,151,355.00	1,151,355.00	942,632.72	143,851.00
4001 AMERICAN RESCUE PLAN ACT	301,848.70	-863,885.92	17,645.00	17,645.00	-914,010.69	0.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND						
0330 GRANTS & AID / REVN SHARING						
4002.0330 3261 FEDERAL-LATCF	0.00	100,000.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	0.00	100,000.00	0.00	0.00	0.00	0.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND						
0390 MISCELLANEOUS INCOME						
4002.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	100,000.00	100,000.00	0.00	270.00
0390 MISCELLANEOUS INCOME	0.00	0.00	100,000.00	100,000.00	0.00	270.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND						
0409 GRANT EXPENSES						
4002.0409 4239 GRANT EXPENSES	0.00	0.00	10,000.00	10,000.00	0.00	100.00
4002.0409 4506 PROFESSIONAL SERVICES & FEES	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4002.0409 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	10,000.00	10,000.00	0.00	100.00
4002.0409 5501 CAPITAL ASSETS OVR 5K	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4002.0409 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4002.0409 5509 INFRASTRUCTURE OVR 5K	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4002.0409 5510 INFRASTRUCTURE - PAVING	0.00	0.00	10,000.00	10,000.00	0.00	0.00
4002.0409 5516 FURNITURE & EQUIPMENT	0.00	0.00	10,000.00	10,000.00	0.00	70.00
4002.0409 5517 VEHICLES OVR 5K	0.00	0.00	20,000.00	20,000.00	0.00	0.00
0409 GRANT EXPENSES	0.00	0.00	100,000.00	100,000.00	0.00	270.00
Revenue Total	0.00	100,000.00	100,000.00	100,000.00	0.00	270.00
Expense Total	0.00	0.00	100,000.00	100,000.00	0.00	270.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	0.00	100,000.00	0.00	0.00	0.00	0.00
4050 OPIOID ABATEMENT SETTLEMENT						
0330 GRANTS & AID / REVN SHARING						
4050.0330 3804 PROCEEDS FROM SETTLEMENT	0.00	9,561.25	0.00	0.00	1,860.07	0.00
0330 GRANTS & AID / REVN SHARING	0.00	9,561.25	0.00	0.00	1,860.07	0.00
4050 OPIOID ABATEMENT SETTLEMENT						
0390 MISCELLANEOUS INCOME						
4050.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	9,500.00	9,500.00	0.00	11,421.00
0390 MISCELLANEOUS INCOME	0.00	0.00	9,500.00	9,500.00	0.00	11,421.00
4050 OPIOID ABATEMENT SETTLEMENT						
0409 NON-DEPARTMENTAL						
4050.0409 4506 PROFESSIONAL SERVICES & FEES	0.00	0.00	3,000.00	3,000.00	0.00	4,800.00
4050.0409 5267 CONTINGENCY	0.00	0.00	3,500.00	3,500.00	0.00	3,521.00
4050.0409 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	3,000.00	3,000.00	0.00	3,100.00
0409 NON-DEPARTMENTAL	0.00	0.00	9,500.00	9,500.00	0.00	11,421.00
Revenue Total	0.00	9,561.25	9,500.00	9,500.00	1,860.07	11,421.00
Expense Total	0.00	0.00	9,500.00	9,500.00	0.00	11,421.00
4050 OPIOID ABATEMENT SETTLEMENT	0.00	9,561.25	0.00	0.00	1,860.07	0.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0330 GRANTS & AID / REVN SHARING						
4060.0330 3330 STATE - RURAL S/O SALARY ASST GRANT PROG	0.00	0.00	350,000.00	350,000.00	350,000.00	350,000.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	350,000.00	350,000.00	350,000.00	350,000.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0390 MISCELLANEOUS INCOME						

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

38/39

LEE COUNTY

09/20/2024 10:33:04

VERSION: 2025.01.R.B, 2025.01.E.B

Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget
0390 MISCELLANEOUS INCOME						
4060.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	2,900.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	2,900.00

4060 RURAL SHERIFF'S OFFICE ASST GRANT

0391 TRANSFERS IN

4060.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	0.00	175,000.00	175,000.00	0.00	100,000.00
0391 TRANSFERS IN	0.00	0.00	175,000.00	175,000.00	0.00	100,000.00

4060 RURAL SHERIFF'S OFFICE ASST GRANT

0560 COUNTY SHERIFF

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 COUNTY SHERIFF	0		4040	7,000.00
0014 SHERIFF'S CHIEF DEPUTY	0		4040	11,000.00
0018 ADMINISTRATIVE SERVICES SPECIALIST	0		4040	2,000.00
0031 SHERIFF'S CAPTAIN	0		4040	8,000.00
0033 SHERIFF'S SERGEANT	0		4040	24,000.00
0034 CID SERGEANT	0		4040	24,000.00
0035 SHERIFF'S DEPUTY	0		4040	49,500.00
0036 SRO - SAFETY RESOURCE OFFICER	0		4040	4,500.00
0038 CADET - DEPUTY	0		4040	4,500.00
0040 DISPATCH SUPERVISOR	0		4040	6,500.00
0042 DISPATCHER	0		4040	12,000.00

4060.0560 4040 SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	153,000.00
4060.0560 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00	0.00	0.00	0.00	11,705.00
4060.0560 4116 RETIREMENT - CNTY CONTRI	0.00	0.00	0.00	0.00	0.00	15,805.00
4060.0560 4126 EMP LIFE INS - CNTY PAID	0.00	0.00	0.00	0.00	0.00	414.00
4060.0560 4202 FURN & EQUIP (NOT CA)	0.00	0.00	25,000.00	8,033.28	8,033.28	10,000.00
4060.0560 4434 GRANT BALANCE REPAYMENT	0.00	0.00	0.00	0.00	0.00	2,900.00
4060.0560 5516 FURNITURE & EQUIPMENT	0.00	0.00	100,000.00	39,681.04	39,681.04	10,000.00
4060.0560 5517 VEHICLES OVR 5K	0.00	0.00	225,000.00	302,285.68	302,285.42	10,722.00
0560 COUNTY SHERIFF	0.00	0.00	350,000.00	350,000.00	349,999.74	214,546.00

4060 RURAL SHERIFF'S OFFICE ASST GRANT

0562 JAIL OPERATIONS

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0033 JAIL SERGEANT	0		4040	9,000.00
0036 JAIL ADMINISTRATOR	0		4040	4,000.00
0050 JAIL LIEUTENANT	0		4040	3,000.00
0054 JAIL CORPORAL	0		4040	6,000.00
0055 JAILER	0		4040	84,000.00
0056 JAIL MAINTENANCE	0		4040	3,000.00
0059 JAIL COOK	0		4040	8,000.00

4060.0562 4040 SUPPLEMENT	0.00	0.00	0.00	0.00	0.00	117,000.00
4060.0562 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00	0.00	0.00	0.00	8,951.00
4060.0562 4116 RETIREMENT - CNTY CONTRI	0.00	0.00	0.00	0.00	0.00	12,087.00
4060.0562 4126 EMP LIFE INS - CNTY PAID	0.00	0.00	0.00	0.00	0.00	316.00
0562 JAIL OPERATIONS	0.00	0.00	0.00	0.00	0.00	138,354.00

4060 RURAL SHERIFF'S OFFICE ASST GRANT

0700 TRANSFERS OUT

4060.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	175,000.00	175,000.00	0.00	100,000.00
0700 TRANSFERS OUT	0.00	0.00	175,000.00	175,000.00	0.00	100,000.00

Revenue Total	0.00	0.00	525,000.00	525,000.00	350,000.00	452,900.00
Expense Total	0.00	0.00	525,000.00	525,000.00	349,999.74	452,900.00

4060 RURAL SHERIFF'S OFFICE ASST GRANT	0.00	0.00	0.00	0.00	0.26	0.00
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4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT

0330 GRANTS & AID / REVN SHARING

4061.0330 3331 STATE - RURAL PROSECUTOR'S OFFICE SALARY	0.00	0.00	175,000.00	175,000.00	175,000.00	175,000.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	175,000.00	175,000.00	175,000.00	175,000.00

4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT

0390 MISCELLANEOUS INCOME

4061.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	91,100.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	91,100.00

4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT

0391 TRANSFERS IN

4061.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	0.00	73,000.00	73,000.00	69,197.28	60,000.00
0391 TRANSFERS IN	0.00	0.00	73,000.00	73,000.00	69,197.28	60,000.00

4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT

0475 COUNTY ATTORNEY

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0008 ASSISTANT CTY ATTY	3		4001	107,000.00
0009 ASSISTANT CTY ATTORNEY	2		4001	12,000.00
0016 INVESTIGATOR	2		4003	25,000.00
0017 VICTIM ASSISTANCE COORDINATOR	3		4001	6,000.00

4061.0475 4001 FULL-TIME	0.00	0.00	107,991.00	107,991.00	63,750.00	125,000.00
4061.0475 4002 PART-TIME	0.00	0.00	40,000.00	40,000.00	0.00	0.00

FINAL BUDGET
ADOPTED SEPTEMBER 23, 2024

		LEE COUNTY				09/20/2024 10:33:04	
VERSION:							
2025.01.R.B, 2025.01.E.B							
Fund Dept Line Description	2022 Actual	2023 Actual	Original Budget	Amended Budget	2024 Actual	2025 Budget	
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT							
0475 COUNTY ATTORNEY							
4061.0475 4003 TEMP / SEASONAL	0.00	0.00	0.00	0.00	0.00	25,000.00	
4061.0475 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00	11,321.00	11,321.00	4,734.31	11,475.00	
4061.0475 4116 RETIREMENT - CNTY CONTRI	0.00	0.00	15,288.00	15,288.00	6,585.40	12,913.00	
4061.0475 4126 EMP LIFE INS - CNTY PAID	0.00	0.00	400.00	400.00	0.00	612.00	
4061.0475 4434 GRANT BALANCE REPAYMENT	0.00	0.00	0.00	0.00	0.00	91,100.00	
0475 COUNTY ATTORNEY	0.00	0.00	175,000.00	175,000.00	75,069.71	266,100.00	
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT							
0700 TRANSFERS OUT							
4061.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	73,000.00	73,000.00	57,707.66	60,000.00	
0700 TRANSFERS OUT	0.00	0.00	73,000.00	73,000.00	57,707.66	60,000.00	
Revenue Total	0.00	0.00	248,000.00	248,000.00	244,197.28	326,100.00	
Expense Total	0.00	0.00	248,000.00	248,000.00	132,777.37	326,100.00	
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT	0.00	0.00	0.00	0.00	111,419.91	0.00	
6000 INTEREST & SINKING							
0310 TAXES							
6000.0310 3000 AD VALOREM - CURRENT	609,577.15	746,485.38	712,434.00	712,434.00	733,750.85	616,379.00	
6000.0310 3010 DELIQUENT AD VALOREM TAXES	15,835.18	15,350.79	15,000.00	15,000.00	17,454.62	15,000.00	
0310 TAXES	625,412.33	761,836.17	727,434.00	727,434.00	751,205.47	631,379.00	
6000 INTEREST & SINKING							
0390 MISCELLANEOUS INCOME							
6000.0390 3800 INTEREST INCOME	4,485.32	15,285.00	4,500.00	4,500.00	17,845.00	5,000.00	
6000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	60,000.00	60,000.00	0.00	150,000.00	
0390 MISCELLANEOUS INCOME	4,485.32	15,285.00	64,500.00	64,500.00	17,845.00	155,000.00	
6000 INTEREST & SINKING							
0681 INTEREST & SINKING EXPENSES							
6000.0681 5408 PRINCIPAL - GENERAL OBLIG REFUND	620,000.00	635,000.00	650,000.00	650,000.00	650,000.00	665,000.00	
6000.0681 5428 INTEREST - GENERAL OBLIG REFUND	91,524.00	77,140.00	62,408.00	62,408.00	62,408.00	47,328.00	
0681 INTEREST & SINKING EXPENSES	711,524.00	712,140.00	712,408.00	712,408.00	712,408.00	712,328.00	
Revenue Total	629,897.65	777,121.17	791,934.00	791,934.00	769,050.47	786,379.00	
Expense Total	711,524.00	712,140.00	712,408.00	712,408.00	712,408.00	712,328.00	
6000 INTEREST & SINKING	-81,626.35	64,981.17	79,526.00	79,526.00	56,642.47	74,051.00	
7000 CAPITAL IMPROVEMENTS							
0390 MISCELLANEOUS INCOME							
7000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	645,000.00	645,000.00	0.00	645,365.00	
0390 MISCELLANEOUS INCOME	0.00	0.00	645,000.00	645,000.00	0.00	645,365.00	
7000 CAPITAL IMPROVEMENTS							
0511 COURTHOUSE							
7000.0511 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	600,000.00	600,000.00	0.00	400,000.00	
0511 COURTHOUSE	0.00	0.00	600,000.00	600,000.00	0.00	400,000.00	
7000 CAPITAL IMPROVEMENTS							
0535 LEE COUNTY ANNEX							
7000.0535 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	40,000.00	40,000.00	0.00	245,365.00	
0535 LEE COUNTY ANNEX	0.00	0.00	40,000.00	40,000.00	0.00	245,365.00	
7000 CAPITAL IMPROVEMENTS							
0536 SHERIFF'S OFFICE							
7000.0536 5506 BLDNGS/BLDNG IMPS OVR5K	13,700.00	138,000.00	0.00	0.00	0.00	0.00	
0536 SHERIFF'S OFFICE	13,700.00	138,000.00	0.00	0.00	0.00	0.00	
Revenue Total	0.00	0.00	645,000.00	645,000.00	0.00	645,365.00	
Expense Total	13,700.00	138,000.00	640,000.00	640,000.00	0.00	645,365.00	
7000 CAPITAL IMPROVEMENTS	-13,700.00	-138,000.00	5,000.00	5,000.00	0.00	0.00	
Revenue Total	22,857,676.69	23,202,652.92	37,006,603.00	37,051,603.00	22,711,195.06	37,929,958.00	
Expense Total	23,517,307.52	26,036,470.42	36,667,882.00	36,712,882.00	20,246,179.06	37,457,147.00	
GRAND TOTAL	-659,630.83	-2,833,817.50	338,721.00	338,721.00	2,465,016.00	472,811.00	

SECTION III

2024 TAX RATE CALCULATION WORKSHEETS

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ _____</p> <p>B. Current year productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____</p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____/\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____</p> <p>E. Add Line 30 to 31D. _____</p>	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____/100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____/100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ %</p> <p>B. Enter the prior year actual collection rate..... %</p> <p>C. Enter the 2022 actual collection rate. %</p> <p>D. Enter the 2021 actual collection rate. %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____/\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁸

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____/\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ➔

Printed Name of Taxing Unit Representative

sign here ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Taxing Unit Name _____ Phone (area code and number) _____

Taxing Unit's Address, City, State, ZIP Code _____ Taxing Unit's Website Address _____

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ _____</p> <p>B. Current year productivity or special appraised value: - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____</p> <p>C. Total value under protest or not certified. Add A and B. \$ _____</p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____ / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ / \$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____ / \$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____</p> <p>E. Add Line 30 to 31D. _____</p>	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____ /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ _____/\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ _____/\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ _____/\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ _____</p>	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ %</p> <p>B. Enter the prior year actual collection rate..... %</p> <p>C. Enter the 2022 actual collection rate. %</p> <p>D. Enter the 2021 actual collection rate. %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹ %</p>	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ Tex. Local Gov’t Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____/\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁸

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ _____/\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §26.42(c)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),
 Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ _____ /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

SECTION IV

THE STATE OF TEXAS)
)
COUNTY OF LEE)

IN THE COMMISSIONERS' COURT

OF LEE COUNTY, TEXAS

RESOLUTION

A RESOLUTION EVIDENCING THE ADOPTION OF THE STATEMENT OF FINANCIAL GOALS AND POLICIES OF LEE COUNTY, TEXAS

WHEREAS, it is the responsibility of local government to ensure that public funds are managed in a prudent and financially sound manner; and

WHEREAS, financial policies provide guidelines for managing risk and assisting the County in complying with established public management best practices, while ensuring compliance with federal, state and local laws and reporting requirements; and

WHEREAS, the Commissioners' Court of Lee County requests that the Statement of Financial Goals and Policies be reviewed annually by the Commissioners' Court as part of the budget adoption process to ensure the policy is current with law and appropriately addresses operational needs.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS' COURT OF LEE COUNTY, TEXAS, that:

The Lee County Commissioners' Court adopts the attached Statement of Financial Goals and Policies;


Any prior resolution of the Commissioners' Court that conflicts with the provisions of this resolution are hereby repealed and revoked;


Should any part of this resolution be held as invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared severable;

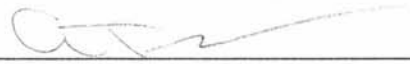
This resolution shall take effect immediately from and after this passage, and it is duly resolved.


PASSED AND APPROVED this the 14th day of August, A.D. 2023.



MARK MATTHIJETZ
Commissioner, Precinct #1


RICHARD WAGNER
Commissioner, Precinct #2


FRANK J. MALINAK, III
County Judge, Lee County, Texas


ALAN TURNER
Commissioner, Precinct #3


SHARON BLASIG
County Clerk, Lee County, Texas


STEVEN KNOBLOCH
Commissioner, Precinct #4



Statement of Financial Goals and Policies

Lee County, Texas

ORGANIZATIONAL GOAL STATEMENT

The overall financial and service goals of Lee County are to provide the full range of statutorily required services to its citizens while maintaining the lowest prudent property tax rate. The County continually intends to expand non-tax revenues to allow for budgetary growth as dictated both by the growth in the County's population and the growth in the demand for the County's services. The County will ensure that budgetary growth is balanced by increases in demand for services. Lee County will provide for expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

GENERAL POLICIES

The County operates on a fiscal year which begins on October 1st and ends on September 30th.

The County will conduct its financial affairs in conformity with State and Federal laws, and this Statement of Financial Policy, which shall be approved by Commissioners' Court and reviewed on an annual basis as part of the budget process.

ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting, as determined by GASB and GFOA.

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required Local Government Code Sections 114.022, 114.024, 114.025, 111.091 and 111.092.

The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Local Government Code Sections 114.022, 114.024, 114.025, 111.091, and 111.092.

A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Local Government Code Section 115.031.

Lee County will continue to identify areas for evaluation efforts, by either staff, committees, or consultants, in order to judge the effectiveness and efficiencies of County services.

Cost benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital projects.

Full disclosure will continue to be provided in the annual financial and budget reports and bond representations, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code.

BUDGETING POLICIES

Budgetary Basis – The County’s budgetary basis and accounting records are maintained on a modified accrual basis and organized and operated on a fund basis in accordance with generally accepted accounting principles. Encumbrance accounting is utilized for materials, goods and services documented by unpaid purchases. Expenditures are recognized at the time of services rendered or products received in a respective fiscal year. The approved annual budget with amendments as approved by the Commissioners’ Court is the management control device utilized by the County. Annual appropriated budgets are adopted for the General, Special Revenue, and Debt Service funds. All annual appropriations lapse at fiscal year-end. Any payments in the subsequent fiscal year for prior year encumbrances are recognized as expenditures in the fiscal year in which service occurred or product received.

The County budgets resources on a fiscal year which begins October 1st and ends on the following September 30th.

Annual budget requests are distributed to County Departments, and budget workshop sessions are held, for annual budget preparation from June through September of each calendar year. Departments and Elected Officials must return their proposed requests no later than May 31st in that year.

The proposed budget shall be filed with the County Clerk no later than August 15th each year. The proposed budget will be presented to the Commissioners’ Court during the regular or special meeting immediately occurring after the date filed with the County Clerk.

The proposed budget estimate shall be presented in the following format:

- Revenue estimates by major item.

- Operating and maintenance expenditures by object code, major expense categories, functionally related departments, and program summaries.

- Debt Service summarized by issues including principal, interest, and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

- Any additional information, data, or analysis requested of management by the Commissioners’ Court.

The proposed budgeted revenues shall be provided by the Auditor’s Office including ad valorem taxes, grant revenues, and inter-fund transfers.

The Commissioners’ Court shall adopt the budget by Court Order prior to October 1.

The County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurement and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th are recognized as an expenditure when received in the subsequent fiscal year.

Only the Commissioners' Court shall have authority to transfer expenditure appropriations from any department line item to any other department or non-departmental line item. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

It is preferred to complete a budget amendment request on the 'Line Item Transfer Request' form. However, email budget requests that include the line item #, line description, and the amount transferring to and from accounts are acceptable. An authorized department representative must either sign or confirm by email each amendment request. The request is subject to review by the County Auditor's Office. All transfer requests are submitted to the County Commissioners' Court for final approval.

BUDGET AMENDMENT POLICY

County Policy allows a Department Head, Appointed or Elected Official or his/her designees to request budget and position amendments throughout the fiscal year.

BUDGET AMENDMENT STATUTE

Pursuant to Local Government Code Section 111.070, the Commissioners' Court may spend County funds only in strict compliance with the budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

POSITION AMENDMENTS

Position amendment requests are submitted to the County Auditor's office for review. The County Auditor then submits the request to the Commissioners' Court for approval.

ROUTINE BUDGET AMENDMENTS

Includes transfer of funds within the maintenance and operations line items within the elected official or department head budget(s). These items can be placed as line item transfers on the Commissioners' Court agenda.

NON-ROUTINE BUDGET AMENDMENTS

Inter-Departmental – Any amendment which moves funds from one elected official or department head's budget to another elected official or department heads budget must be presented to Commissioners' Court for consideration and action.

Inter-Fund – Where permitted by law, any amendment which moves funds from one fund to another fund must be presented to Commissioners' Court for consideration and action.

Personnel – Requests to transfer funds from any salary or benefit account are allowed for the specific purpose of salary related expenditures. Budget amendment requests for capital and operating accounts from personnel line items are allowed if there are no other funds available in that department's budget and Commissioners' Court deems it to be necessary.

Capital – Any request for additional capital equipment must be justified and specified in detail with cost estimates. Requests for additional capital items not included in the adopted budgeted or substitution of one item for another also requires approval from Commissioners' Court.

Computers – Any request including computer equipment, software, computer maintenance or technological requests requires written substantiation from the County’s IT department when submitting the Budget Transfer / Amendment Request Form to the County Auditor.

Pursuant to Local Government Code, Section 111.014, the Commissioners’ Court may authorize a contingency line item. The item must be included in the itemized budget under Section 111.004(a) in the same manner as a project for which an appropriation is established in the budget. Budget amendment(s) may be made against this item during the year to meet unusual or unforeseen conditions that were not included in the original budget through the use of reasonably diligent thought and attention.

Pursuant to Local Government Code, Sections 111.0105 through 111.0108, when revenues not included in the original budget are received, such as proceeds of bonds or other obligations, grant or aid money, revenue from intergovernmental contract, and pledging revenues as security for bonds and other obligations, a budget amendment is required to expend those funds. The adopted County budget will increase however the revenues should exceed or equal the expenditure. This type of amendment must be submitted to Commissioners’ Court for consideration and action.

Any transfer that creates an increase in budgetary commitment for the next fiscal year must be presented to Commissioners’ Court for consideration and action.

New employee positions cannot be created without Commissioners’ Court consideration and action. Creation of a new position within a departmental budget will require the Commissioners Court declare an emergency unless the actual line item under which that new position would be categorized currently exists within that specific budget. New employee requests outside of the budget process must include substantial written justification for the position.

New line items can only be created for Contracts or Grant-based programs. For any other department, the creation of a new line item that has not been previously created for the specific department will require that the Commissioners’ Court declare an emergency in order to establish a new line item.

BUDGET PROCEDURES

Any request for a budget amendment must be justified and submitted to the County Auditor’s Office on the specified ‘Line Item Transfer Request’ form. All requests must be submitted to the County Auditor’s Office by Thursday noon in order to be placed on the following Commissioners’ Court Agenda. The County Auditor’s Office may hold a request that is not complete until clarified with the appropriate department. Scanned copies are acceptable as long as they all are legible.

Budget Amendment transfer authorization may be delegated by the Elected Official or Department Head to other employees. Notification of signature authority must be on file in the County Auditor’s Office before requests are accepted. Therefore, the ‘Line Item Transfer Request’ form must be personally signed by the Elected/Appointed Official who administers the department budget(s) or their designee(s).

The Commissioners’ Court reserves the right on a case by case basis, where legally permissible, to curtail a departments’ right to make Intra-Departmental Budget Amendments if the amendments appear to be making a programmatic change that was not approved by the Commissioners’ Court in budget hearings or if the financial condition of the department and/or the County warrants such a curtailment.

Notification of approved Budget Amendments will be e-mailed to the appropriated department(s) after the amendment is posted. The County Auditor is responsible for posting budget amendments on the financial accounting software once the court order has been approved by the Commissioners’ Court.

Any request for placement on the agenda of a budget amendment, past the amendment deadlines, request a separate memo from the requesting department stating the urgency of the request.

REVENUE & TRANSFER POLICIES

Lee County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:

- Establishing user charges and fees as permitted by law at a level related to the cost of providing that service including indirect costs.
- Pursuing legislative change, where necessary, to permit increases in user charges and fee.
- Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Lee County will pay for all current expenditures with current resources as required by Article 111.091-111.092 of the Revised Statutes of Texas.

Budgeted transfers of monies between funds will only be accomplished with approval of the Commissioners' Court.

The County will support the majority of operations of the road and bridge precincts from the vehicle registration fee authorized by the Texas Legislature, and special road property taxes.

CONTINGENCY FUND POLICIES

The County will maintain an unappropriated contingency to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED BUDGET.

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include justification for such action. Such requests should be submitted to the County Auditor's Office for initial review, they will then process the request and forward to Commissioners' Court for their consideration and approval.

PERSONNEL POLICY

The number of employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners' Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval after the budget is adopted.

Additions, position reclassifications, reorganizations, and equity adjustments must be presented with the initial budget request. Exceptions to this policy will only be allowed with Commissioners' Court approval. The Commissioners' Court may institute a freeze during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will be used arbitrarily and will allow for exceptions in appropriate areas to comply and emergency needs such as natural disasters and/or loss of major revenue source.

FIXED ASSET POLICY

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be capitalized by the County.

The County will maintain these assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by line item and must be spent accordingly.

Where possible, items in useable condition placed in surplus will be used:

- To supplement expenditure for new, budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

Sale of surplus or salvage property shall be followed pursuant to Local Government Code Chapter 263, Subchapter D.

DEBT MANAGEMENT POLICIES

Lee County recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt, and it provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

POLICY SUMMARY

Lee County will adhere to the following specific policy statements with regards to (1) conditions for debt issuance; (2) restrictions on debt issuance; (3) debt service limitations; (4) limitations on outstanding debt; (5) debt structure; (6) the debt issuance process; and (7) debt maintenance procedures.

Conditions for debt issuance – The County will consider the use of debt financing only for one-time capital improvement projects. Long-term borrowing will not be used to finance current operations or normal maintenance. Debt financing may include general obligation bonds, revenue bonds, certificate of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law. The County shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3% with certain exceptions, of the

par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.

Restrictions on debt issuance - Proceeds from long-term debt will not be used for current ongoing operations.

Debt Service Limitations – In evaluating debt capacity, general-purpose annual debt service payment should generally not exceed 20% of the County’s total budgeted expenditures for all funds.

Limitations on Outstanding Debt - As provided in the Constitution of the State of Texas, the Net Bonded Debt of Lee County shall not exceed twenty-five percent (25%) of the net value of the taxable real property of the County.

Characteristic of Debt Structure – The County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The scheduled maturity of individual debt issued shall not exceed the expected useful life of the capital project of asset(s) financed. Also, the County shall consider purchasing bond insurance for debt issues when the present value of the estimated debt service savings from insurance (to be derived) is equal to or greater than the insurance premium.

Debt Issuance Process – The County shall use a competitive bidding process in the sale of debt unless market conditions the nature of the issue, such as refunding bonds, warrants a negotiated sale. The County will employ outside financial specialists, including financial advisors and bond counsel, to assist it in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors.

Debt Maintenance Responsibilities – The County will seek to maintain and, if possible, improve current bond ratings to minimize borrowing costs and preserve access to credit. Lee County will adhere to a policy of full public disclosure with regard to the issuance of debt, and the County will meet all requirements for continuing disclosure on debt of the County.

BONDED DEBT COMPLIANCE MANAGEMENT POLICY

Lee County acknowledges and will abide by any federal or state law regarding tax-exempt bonds.

POLICY SUMMARY

Lee County will adhere to the following specific policy statement with regards (1) separate record keeping per bond issuance; (2) not mingling bond issuance money; (3) the use of bond proceeds only for their approved purposes; (4) the intent to use bond funds within three (3) years of issuance; (5) meeting post-issue reporting requirements; (6) keeping interest earning with bond principal or debt service; (7) maintaining an interest and sinking fund for all tax-exempt debt; and (8) maintaining the tax-exempt status of all outstanding bonded debt of the County.

Separate Accounting – Lee County will keep separate financial records of each bond issuance. A construction fund will be maintained for each bond issuance in the County’s general ledger, the fund will be accounted for separately from all other funds of the County, and the fund will be used solely to pay costs of the projects for which the debt obligations were issued.

Not Mingling Bond Funds – Bond proceeds will not be co-mingled with any other County funds.

Approved Purposes – Bond proceeds will only be used for allowable purposes as specified by bond election and bond order authorizing the issuance of the bonds.

Intent to Use within Three Years of Issuance – Lee County intends to use bond proceeds for their approved purposes within three (3) years of their issuance.

Post-Issue Reporting Requirements – The County will adhere to all reporting requirements and deadlines that are applicable to tax exempt bonds. Specifically, Lee County will comply with the requirements of Securities and Exchange Commission Rule 15c2-12 which requires the filing of annual financial reports and other financial data and the filing of any required material events notices with each agency designated as an information repository. Lee County will also comply with US Treasury Regulation Section 148 which requires the computation and payment of any arbitrage rebate owed no less frequent than five (5) years after issuing any tax-free debt.

Interest Earned Remains with Principal or Debt Service – Interest earned on bond proceeds will remain with the bond principal and will be used only to pay any cost overruns on approved projects, to fund new projects meeting the usage criteria in the original bond indentures, or it will be specified to go towards the payment of Debt Service.

Interest and Sinking Fund – Lee County will levy a tax on all taxable property in the County to pay principal of and interest on bonds or debt instruments issued. Amounts collected from the tax levied will be deposited to the credit of the Interest and Sinking Fund maintained in the accounting records of the County. Lee County will maintain its Interest and Sinking Fund in a manner to a proper matching of revenues and debt service payments on its debt issues. Specifically, the Interest and Sinking fund will be depleted at least once each bond year to the amount of the allowable carryover, all amounts deposited to the fund will be expended within twelve months of receipt, and all amounts received from the investment of the fund will be deposited to the fund and expended within twelve months.

Maintenance of Tax-Exempt Status – Lee County shall not use, permit the use, or omit the use of gross proceeds of any debt issuance in a manner which if allowed or omitted would cause the interest on any bond or debt instrument of the County to become includable in the gross income of the owner of the bond for federal income tax purposes. The County specifically will comply with bond covenants which prohibit: (1) private use or private payments of assets constructed or acquired with debt proceeds; (2) private loans of bond proceeds to any person other than a state or local government; (3) investment of bond proceeds in any investment with a yield that exceeds that of the bonds; (4) taking any actions that would cause the bonds to be federally guaranteed within the meaning of section 149(b) of the Internal Revenue Code; and (5) taking any unauthorized action having the effect of diverting arbitrage profits from payment to the US Treasury, Lee County will maintain its financial records until three (3) years after final payment of all bonds to show compliance with federal and state laws regarding tax-exempt debt.

INVESTMENT AND CASH MANAGEMENT

The Treasurer's Office will continue to collect, disburse, and deposit all funds on a schedule which ensures optimum cash availability, in accordance with Article 113.043, 113.065, 113.901, 113.001-005, 113.021-024, and 113.041-047.

The County Treasurer shall handle all original reconciliation of County bank accounts with the Depository Bank and shall resolve any financial difference between County and the Depository Bank.

The County Treasurer is the Investment Officer of the County as authorized by the Commissioners' Court and shall invest the funds of Lee County to achieve the highest and best yield pursuant to the Lee County Investment Policy.

Lee County shall maintain a written County Investment Policy, as approved by the Commissioners' Court, to achieve the highest and best yield, while at the same time, maintaining the security and integrity of said funds.

The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of County funds.

The County Treasurer will maintain an original copy of all security advice for all County investment transactions.

The County Treasurer shall submit a quarterly investment report to the Lee County Commissioner's Court. There shall be a County Investment Committee, consisting of the County Treasurer, County Auditor, County Attorney, and a Commissioner appointed by the Lee County Commissioners' Court.

Lee County conducts its treasury activities with financial institution(s) based upon written contracts which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

GENERAL FUND UNRESERVED FUND BALANCE POLICY

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

The Governmental Accounting Standards Board (GASB) released Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications.

The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds for Lee County, Texas.

The County governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

Non-spendable Fund Balance: This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment).

Restricted Fund Balance: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners' Court. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.

Assigned Fund Balance: This classification includes amounts intended by the County for use for a specific purpose, but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners' Court or by a Court designee (e.g., County Auditor). This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.

Unassigned Fund Balance: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

Order of Spending: Where appropriate, County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

Minimum Fund Balance: County generally aims to maintain the following minimum fund balance:

General Fund: Unassigned fund balance of approximately 2.5 to 4.5 months of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.
2. An assignment of fund balance implies intent of the Commissioners' Court, but operationally, the ability to implement the intent may be delegated to one or more persons.

PROCEDURES

A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated General fund unreserved fund balance policy.

Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.

In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance with two (2) annual budget cycles.

Actions in the budget process available to increase the unreserved General Fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves, or making transfers of excess fund balances from other funds.

In the event that the level of unreserved General Fund balance is judged to be in excess of the amount required by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances generally should not be used to fund recurring operating expenditures.

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

All Capital Improvement Program requests must include the operating budget impact of the request including but not limited to additional staffing, operating expenses as well as any cost savings anticipated if the request is approved and funded.

A Capital Improvement request form must be submitted with the overall capital project justification and operating expenses data. Projects without sufficient data will not be considered.

Operating expenses for capital projects will be funded on a pay-as-you-go basis for annual, recurring maintenance type expenses.

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

All costs charged by the County must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the County. The County must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:

- Administrative requirements - Including duplication of benefits requirements, provisions related to charging pre-award costs, conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;
- Recordkeeping and Reporting requirements - Including records retention and financial reporting requirements;
- Procurement requirements - Including requirements related to bonding, insurance, suspension, and debarment;
- Contract conditions;
- Force Account - Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;
- Contract amendments;
- Contract closeout;
- Monitoring and Quality Assurance - Including requirements related to preventing fraud, waste, and abuse;
- Audit - Including Single Audit or program-specific audit requirements

The following is a list of key federal and state regulations governing financial management of grant programs:

- 24 CFR § 570 Subpart I- governs the state CDBG-DR program;
- 2 CFR § 200, including all of Subpart E Cost Principles;
- Uniform Grant Management Standards (UGMS) - Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;
- Texas Local Government Code Chapter 171

It is the County's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The County is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.

A cost objective is a pool of related costs, which could be related based on the County's department's function, eligibility, activity, agreement with State and/or Federal agencies or any other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.

Per 24 CFR § 570.502, through established budgets and accounting records, the County is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the County's grant agreement(s).

The County will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.

- The reimbursement method entails a transfer of grant funds to the County based on actual expenditures already incurred by the County before it requests a draw;
- The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the County's received invoices before the actual cash disbursements have been made by the County.

When required by a grant, the County will ensure that all received grant funding is held in an insured, interest-bearing account if the cash advance basis process option is used (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.

Pursuant to 2 CFR § 200.302(a), the County's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the County's State and/or Federal grant agreement(s).

Lee County through its annual audit process has proven effective control over, and accountability for, all funds, property, and other assets in its possession. The County makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.

Financial Records for all Federal and/or State grant programs include the following:

- Transaction registry documenting:
 - o All invoices associated with each Request for Payment; and
 - o Source of funds for each invoice (grant funds by activity, matching funds, and/or other funds)
- Source documentation, including the following:
 - o Copies of Requests for Payment;
 - o Addendum record of direct deposit payments;
 - o Verification of deposits;
 - o Monthly bank statements
 - o Check register/transaction ledger;
 - o Employee time sheets (as applicable);
 - o Equipment time record sheets (as applicable);
 - o Property inventory;

- o Purchase orders, invoices, and contractor requests for payments;
- o Electronic Transfer Form (EFT);
- o All original source documents

The County for each grant agreement received, establishes Responsible Persons. Through resolution, the County identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both contractual documents (executed County agreement(s), associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check).

The County, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the County's local bank account.

The County will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The County may procure a Grant administrator to assist with management of grant compliance, subject to 2 CFR 200 procurement guidelines and requirements.

Eligible/Allowable Costs: All costs charged to the County's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacon and Related Acts, Environmental requirements, etc.) and State and Local law.

The County will assure pursuant to 2 CFR § 200.403, costs meet the following general criteria to be allowable as a charge against any Federal award:

- Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;
- Costs must conform to any limitations or exclusions set forth in 2 CFR § 200 or in the Federal award as to types or amount of cost items;
- Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the County;
- Costs must be accorded consistent treatment;
 - o A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;
- Costs must be determined in accordance with generally accepted accounting principles (GAAP);
- Costs must be adequately documented

Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration will be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the State and/or Federal award;
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the State and/or Federal award;
- Market prices for comparable goods or services for the geographic area;

- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, the public at large, the State Government and/or Federal Government;
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost

The County will ensure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR § 200.405 and § 200.406) A cost is allocable to a particular grant, County agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for that cost objective;
- Benefits both that cost objective and other work of the County and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the County and is assignable in part to the specified cost objective in accordance with 2 CFR § 200.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the County from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the cost objective. Examples include:

- Purchase discounts;
- Rebates or allowances;
- Recoveries or indemnities on losses;
- Insurance refunds or rebates; and
- Adjustments of overpayments or erroneous charges

To the extent that such credits accruing to or received by the County relate to allowable costs, they must be credited to the State and/or Federal award either as a cost reduction or cash refund, as appropriate. These credits do not constitute program income.

The County will submit a draw request for eligible costs as often as is needed, subject to limitations in grant agreements and at least quarterly throughout the life of a project. The County will submit costs to a Grantor for draw within 60 days of receipt of invoices as allowable. The County will ensure Draw requests are submitted timely to the granting agencies.

Pursuant to 24 CFR § 570.489(c), 2 CFR § 200.305(b), and 31 CFR § 205, the County will only use the cash advance method when the period elapsing between receipt/deposit of funds and disbursement for eligible costs is permitted by the grant agreement to exceed 30 or more days.

INTERNAL CONTROLS POLICY AND PROCEDURES

The County is in continual process of establishing written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds. Per 2 CFR § 200.303 Lee County must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

In addition to the Code of Federal Regulations guidance of internal controls, Lee County follows provisions for Management of County Money pursuant to Local Government Code, Chapter 113. For disbursement of money:

The County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners’ Court may require or direct, not inconsistent with law.

Except as provided by Local Government Code Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

The County Treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

If the County Treasurer doubts the legality or propriety of an order presented to the Treasurer for payment, the Treasurer may not make the payment. The Treasurer shall report the matter to the Commissioners’ Court for the court's consideration and direction. The Treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the Commissioners’ Court.

If the County Treasurer is satisfied that an original check or other order drawn on the county treasury by a proper authority is lost or destroyed, the Treasurer may issue a duplicate instrument in place of the original. The Treasurer may not issue a duplicate until an applicant has filed an affidavit with the

Treasurer that states that the applicant is the true owner of the original instrument and that, to the best knowledge and belief of the applicant, the original is lost or destroyed.

All claims must be approved by Commissioners' Court before the Treasurer disburses claim payments pursuant to the Local Government Code.

The County Treasurer and the County Depository may not pay a check or order for payment unless it is countersigned by the County Auditor. Both the Treasurer's and the Auditor's signatures are automatically printed when the checks are created. The County Auditor's office then validates the checks to make sure they are a properly associated with valid claims approved in Commissioners' Court. This does not apply to a check or order for jury service or for restitution collected on behalf of an individual as authorized by law.

With respect to applying the separation of duties to disbursements, no one person has complete control over every phase of a significant transaction. For example, a department head or official submits a claim or order for payment to the County Treasurer. The Treasurer enters the claim in the accounts payable register and then submits the claim to the County Auditor for approval. The Auditor then examines and approves the claim. Thereafter, the Treasurer presents the claim to Commissioners' Court for approval. After receiving approval from the Commissioners' Court, the Treasurer then issues a check for payment. The check requires both the Treasurers' and County Auditor's signature.

In addition to disbursing County funds, pursuant to Local Government Code 113.008, the County Treasurer shall also reconcile all balances and transactions for each treasury account in the county depository's statement of activity to the transactions shown in the Treasurer's records. Given both the limited amount of County financial resources for personnel and meeting the Local Government Code statutory requirements, the Treasurers' office does not completely fulfill the prescribed separation of duties recommended for issuing checks and reconciling bank statements. This means a person issuing checks may also reconcile the bank statements.

Payroll is processed in the Lee County Treasurer's office. Therefore, any one person in the Treasurer's office may issue checks for grant expenses and also may also have duties assigned to process payroll and print paychecks. The process for paying grant expense claims are separated among multiple individuals and departments of the County.

SECTION V

Lee County, Texas
Changes to the Original Proposed Budget
2024-2025 Budget Year
As of September 23, 2024

Account #	Account Description	Proposed Budget	Changes	Changes to Proposed Budget
1000.0390.3999	Budgeted Carryover (Pr Yr)	(5,081,204.00)	(124,021.00)	(5,205,225.00)
1000.0400.4401	Telecommunications	100.00	500.00	600.00
1000.0403.4116	Retirement - Cnty Contribution	29,328.00	1.00	29,329.00
1000.0405.4002	Part-Time	-	51,025.00	51,025.00
1000.0405.4010	Overtime	-	3,000.00	3,000.00
1000.0405.4020	Annual Salary Adjustment	-	975.00	975.00
1000.0405.4040	Supplement	45,000.00	(45,000.00)	-
1000.0405.4100	Payroll Taxes - Cnty Match	3,489.00	765.00	4,254.00
1000.0405.4116	Retirement - Cnty Contribution	4,711.00	1,033.00	5,744.00
1000.0405.4126	Emp Life Ins - Cnty Paid	-	111.00	111.00
1000.0405.5399	Misc Other Srvc & Chrgs	-	3,000.00	3,000.00
1000.0435.5190	Official, Deputy, Notary	-	700.00	700.00
1000.0435.4433	Required Public Notice	-	200.00	200.00
1000.0435.5399	Misc Other Srvc & Chrgs	1,500.00	(200.00)	1,300.00
1000.0452.4100	Payroll Taxes - Cnty Match	15,305.00	1.00	15,306.00
1000.0452.4116	Retirement - Cnty Contribution	20,615.00	1.00	20,616.00
1000.0475.4001	Full-Time	302,695.00	(1,140.00)	301,555.00
1000.0475.4100	Payroll Taxes - Cnty Match	25,679.00	(87.00)	25,592.00
1000.0475.4116	Retirement - Cnty Contribution	32,815.00	(118.00)	32,697.00
1000.0490.4100	Payroll Taxes - Cnty Match	6,881.00	1.00	6,882.00
1000.0497.4116	Retirement - Cnty Contribution	20,615.00	1.00	20,616.00
1000.0499.4100	Payroll Taxes - Cnty Match	28,719.00	1.00	28,720.00
1000.0499.4116	Retirement - Cnty Contribution	38,780.00	1.00	38,781.00
1000.0560.4100	Payroll Taxes - Cnty Match	150,480.00	1.00	150,481.00
1000.0560.4116	Retirement - Cnty Contribution	203,197.00	2.00	203,199.00
1000.0560.5517	Vehicles over 5k	135,000.00	(50,000.00)	85,000.00
1000.0562.4116	Retirement - Cnty Contribution	123,257.00	1.00	123,258.00
1000.0562.5071	Inmate Care - Cntretcd Services	105,000.00	50,000.00	155,000.00
1000.0566.4225	Flood Plains Expenses	3,180.00	(100.00)	3,080.00
1000.0566.4401	Telecommunications	500.00	100.00	600.00
1000.0665.4116	Retirement - Cnty Contribution	9,350.00	1.00	9,351.00
1000.0700.7021	Transfer to R&B #1	55,080.00	27,540.00	82,620.00
1000.0700.7022	Transfer to R&B #2	55,080.00	27,540.00	82,620.00
1000.0700.7023	Transfer to R&B #3	55,080.00	27,540.00	82,620.00
1000.0700.7024	Transfer to R&B #4	55,080.00	27,540.00	82,620.00
1501.0391.3900	Transfers from General Fund	(55,080.00)	(27,540.00)	(82,620.00)
1501.0611.4116	Retirement - Cnty Contribution	28,170.00	1.00	28,171.00
1502.0391.3900	Transfers from General Fund	(55,080.00)	(27,540.00)	(82,620.00)
1502.0612.4100	Payroll Taxes - Cnty Match	24,458.00	1.00	24,459.00
1503.0391.3900	Transfers from General Fund	(55,080.00)	(27,540.00)	(82,620.00)
1504.0391.3900	Transfers from General Fund	(55,080.00)	(27,540.00)	(82,620.00)
1700.0635.4001	Full-Time	44,298.00	7,052.00	51,350.00
1700.0635.4100	Payroll Taxes - Cnty Match	5,311.00	540.00	5,851.00
1700.0635.4116	Retirement - Cnty Contribution	7,172.00	728.00	7,900.00
1700.0635.4126	Emp Life Ins - Cnty Paid	122.00	19.00	141.00
2872.0390.3999	Budgeted Carryover (Pr Yr)	(1,000.00)	250.00	(750.00)
2872.0450.4455	Records Prsrvtm - Court	500.00	(250.00)	250.00
2876.0390.3999	Budgeted Carryover (Pr Yr)	(1,500.00)	500.00	(1,000.00)
4001.0390.3999	Budgeted Carryover (Pr Yr)	(143,587.00)	(264.00)	(143,851.00)
4001.0490.5501	Capital Assets Ovr 5K	487.00	264.00	751.00
	Total All Funds	\$ (3,810,577.00)	\$ (100,404.00)	\$ (3,910,981.00)

Note: (#) or negative number = credit balance or credit applied to account. A debit balance or debit applied is a positive #. Income accounts have credit balances and expenditure accounts have debit balances. A debit reduces an income balance and a credit increases it. A debit increases an expenditure balance and a credit reduces it.

Section VI

BUDGET AMENDMENTS & LINE-ITEM TRANSFERS