

Lee County Commission  
Unaudited Revenue and Expenditure Statement  
October 1, 2024 through September 30, 2025

	General Fund		Gasoline Fund		Reappraisal Fund		Other Governmental Funds		Total Governmental Funds	
Taxes	\$45,003,550				\$1,939,072		\$159,838		\$47,102,459	
Licenses and Fees	1,251,716								1,251,716	
Intergovernmental	7,952,158		2,488,680				17,834,964		28,275,802	
Fees & Charges for Services	13,339,312		7,804				582,499		13,929,614	
Miscellaneous	5,041,795		133,102		40,330		405,145		5,620,372	
Total Revenues	\$	72,588,530	\$	2,629,586	\$	1,979,402	\$	18,982,446	\$	96,179,963
General Government	\$18,621,083				\$1,896,607		\$2,423,991		\$22,941,681	
Public Safety	25,112,897						27,559		25,140,456	
Road & Bridge	150,000		6,192,885				2,260,004		8,602,889	
Sanitation	5,485,861								5,485,861	
Health	521,754								521,754	
Welfare	8,393						5,364,872		5,373,265	
Culture and Recreation	719,846								719,846	
Education	40,476								40,476	
Capital Outlay	2,942,627		1,578,736		38,748		8,128,153		12,688,263	
Debt Service - Principal	298,802						3,068,519		3,367,321	
Debt Service - Interest	23,654						691,955		715,609	
Debt Service - Fiscal Agent Fees							8,250		8,250	
Total Expenditures	\$	53,925,393	\$	7,771,621	\$	1,935,355	\$	21,973,303	\$	85,605,672
Sale of Fixed Assets	\$59,620		\$166,789						\$226,409	
Transfer In			5,593,114				7,306,012		12,899,126	
Proceeds from Debt Issue							6,537,500		6,537,500	
Transfer Out	(12,899,126)								(12,899,126)	
Total Other Financing Sources (Uses)	\$	(12,839,506)	\$	5,759,903	\$		\$	13,843,512	\$	6,763,909
Net Change in Fund Balances	5,823,631		617,867		44,047		9,923,606		16,409,151	
BEGINNING FUND BALANCE	\$	33,154,464	\$	880,524	\$	374,834	\$	6,279,652	\$	40,689,473
ENDING FUND BALANCE	\$	38,978,094	\$	1,498,391	\$	418,881	\$	16,203,258	\$	57,098,625

Fiscal Year Ended	2019 General Obligation Refunding Warrants		Bank Note 2019 - Southern States		2018 General Obligation Capital Improvements		General Obligation Note 2017 - Regions Capital		2021 General Obligation Refunding Warrants		2024 General Obligation Warrants		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$440,000	\$90,550	\$277,797	\$2,967	\$435,000	\$299,788	\$444,482	\$75,613	\$540,000	\$71,467	\$565,572	\$309,412	\$2,702,851	\$849,798
2027	455,000	81,750			455,000	278,038	455,723	64,373	545,000	65,851	779,196	298,954	\$2,689,919	\$788,966
2028	475,000	59,000			475,000	255,288	467,247	52,848	555,000	59,638	808,526	269,624	\$2,780,773	\$696,399
2029	490,000	40,000			500,000	231,538	479,063	41,032	560,000	51,813	838,960	239,191	\$2,868,023	\$603,574
2030-2038	510,000	40,800			5,540,000	1,080,495	1,380,816	49,447	2,335,000	111,672	6,007,746	730,418	\$15,773,562	2,012,832
Total	\$2,370,000	\$312,100	\$277,797	\$2,967	\$7,405,000	\$2,145,147	\$3,227,331	\$283,314	\$4,535,000	\$360,441	\$9,000,000	\$1,847,600	\$26,815,128	\$4,951,569

	"Debt Outstanding 10/01/2024"	"Issued/ Increased"	"Repaid/ Decreased"	"Debt Outstanding 09/30/2025"
General Obligation – Series 2019 Refunding	\$2,800,000	\$	\$430,000	\$2,370,000
Bank Note Southern States - 2019	576,652		298,855	277,797
General Obligation – Series 2018	7,815,000		410,000	7,405,000
General Obligation Note Regions – 2017	3,660,851		433,519	3,227,331
General Obligation – Series 2012 Refunding	1,260,000		1,260,000	
General Obligation – Series 2021	5,070,000		535,000	4,535,000
General Obligation – Series 2024		9,000,000		9,000,000
Total	\$21,182,503	\$9,000,000	\$3,367,374	\$26,815,128

STATE OF ALABAMA  
COUNTY OF LEE

I, Jere Colley, Judge of Probate hereby certify that the foregoing is a true and complete statement of the financial condition of Lee County Alabama as of September 30, 2025 further certify that the foregoing statement is compiled and published pursuant to the provisions of Title 11-3-21, Code of Alabama, recompiled 1975.  
Given under my hand this 10th day of December, 2025.

