

LEE COUNTY, FLORIDA

FISCAL YEAR 2009-2010

ANNUAL BUDGET



County Courthouse Oak Tree



LEE COUNTY
SOUTHWEST FLORIDA
FISCAL YEAR 2009 – 2010
ANNUAL BUDGET



The oak tree on the east side of the County Courthouse is showcased on the front cover of this year's budget book. The tree is around 150 years old, yet has withstood threats throughout the years from hurricanes, droughts and termites. In recent times, the tree has suffered broken limbs and is safely aided by a system of cables and rods. The County continues to do everything possible to save this historic treasure dating back to the County's earliest days.



The back cover shows additional views of the oak tree:



The County Courthouse photos of the oak tree were provided by James Lewin of Budget Services



Final Budget

Fiscal Year 2009-2010

Lee County Board of County Commissioners

Robert P. Janes, District One

Brian Bigelow, District Two

Ray Judah, District Three

Tammara Hall, District Four

Frank Mann, District Five

Lee County Manager

Karen B. Hawes

Acknowledgements

Administrative Services/Budget Services

Dinah L. Lewis, Budget Services Director

David E. Harris, Budget Manager

Thelma L. Davis, Management Analyst, Senior

Reginald R. Kantor, Principal Management Analyst

Emma K. Wolf, Principal Management Analyst

James Lewin, Fiscal Analyst

County Administration

Pete Winton, Assistant County Manager

Laurel Chick, Internal Services Manager

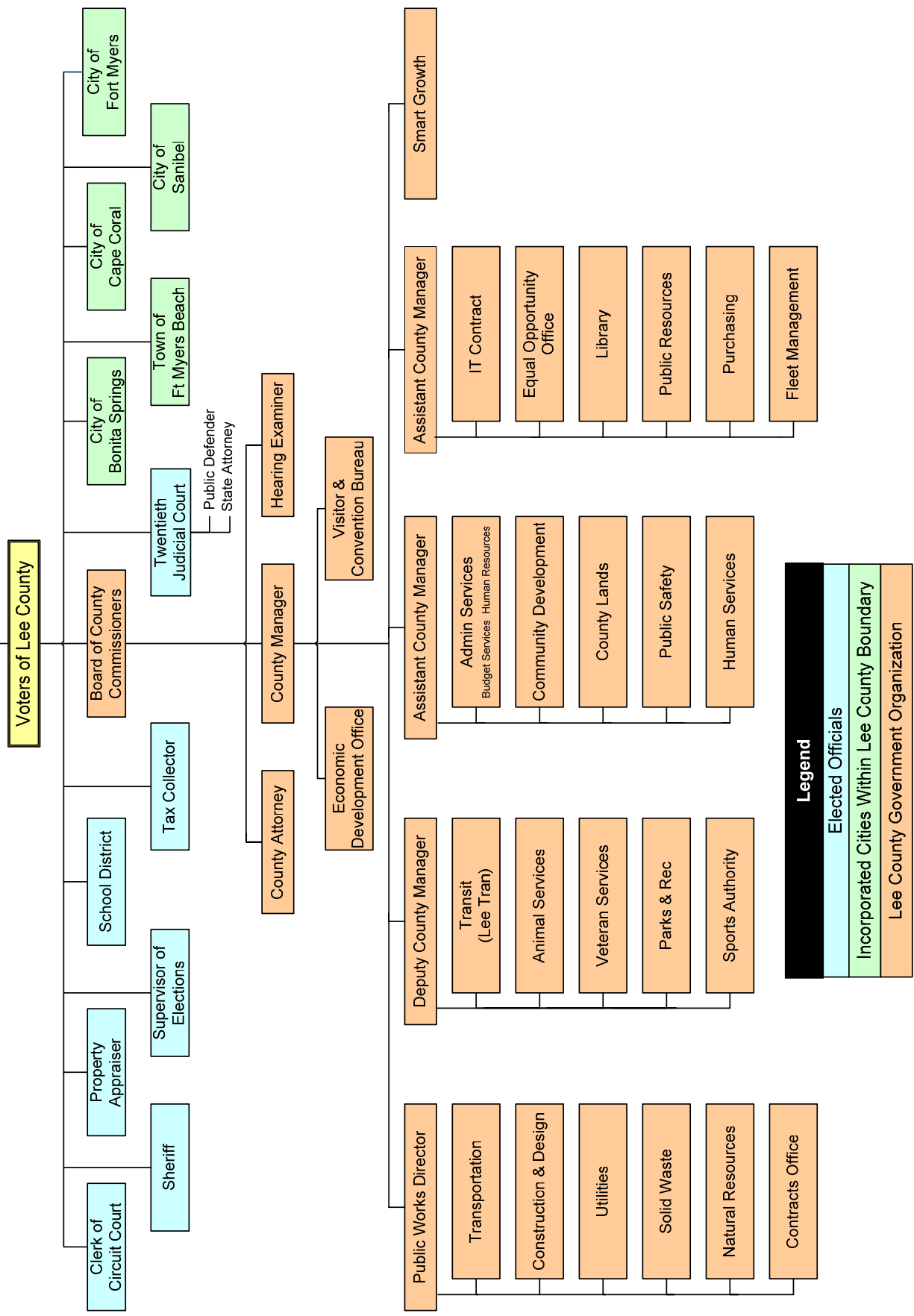
Pat McIntyre, Fiscal Officer

Rose Bahena, Administrative Specialist

We wish to extend a special “thank you” to the Clerks Information Systems Division for their technical assistance.

A sincere appreciation is also in order to the Division of Public Resources for the duplicating, printing and binding of the document.

LOCAL GOVERNMENT STRUCTURE



Legend

- Elected Officials
- Incorporated Cities Within Lee County Boundary
- Lee County Government Organization

DIRECTORY

County Commissioners

Robert P. Janes, District One
 Brian Bigelow, District Two
 Ray Judah, District Three
 Tamara Hall, District Four
 Frank Mann, District Five

PHONE NUMBER
 239-533-2224
 239-533-2227
 239-533-2223
 239-533-2226
 239-533-2225

County Attorney
Hearing Examiner

David Owen
Diana Parker

PHONE NUMBER
 239-533-2236
 239-533-8100

OFFICE DIRECTOR

PHONE NUMBER

DIRECTOR

PHONE NUMBER

County Manager

Human Services
 Visitor & Convention Bureau
 Economic Development
 Smart Growth

Public Works Director

Transportation
 Construction & Design
 Utilities

Solid Waste

Natural Resources

Contracts

Facilities Management

Deputy County Manager

Transit (Lee Tran)
 Animal Services
 Veterans Services
 Fleet Management
 Sports Authority

Karen B. Hawes
 Ann Arnall
 Suya Davenport
 Jim Moore
 Wayne Daltry

Jim Lavender
 Scott Gilbertson
 Jim Lavender
 Douglas Meurer
 Lindsey Sampson
 Roland Ottolini
 Cindy Logan
 Rich Beck

William H. Hammond
 Steve Myers
 Donna Ward
 John Ebling
 Marilyn Rawlings
 Jeff Mielke

239-533-2221
 239-533-7930
 239-338-3500
 239-338-3161
 239-533-2240
 239-533-8505
 239-533-8580
 239-533-8505
 239-533-8181
 239-533-8000
 239-533-8109
 239-533-8883
 239-533-8585
 239-533-2221
 239-533-8726
 239-533-9203
 239-938-1100
 239-338-3233
 239-344-5201

Assistant County Manager

ITG/ATOS
 Human Resources
 Equal Opportunity
 Library
 Public Resources
 Purchasing

Assistant County Manager

Budget Services
 Community Development
 County Lands
 Parks & Recreation
 Public Safety

Holly A. Schwartz
 Jim Desjarlais
 Christine Brady
 Paul Valenti
 Sheldon Kaye
 Elizabeth Walker
 Janet Sheehan
Pete Winton
 Dinah Lewis
 Mary Gibbs
 Karen Forsyth
 Barbara Manzo
 John Wilson

239-533-2221
 239-533-2210
 239-533-2245
 239-533-2204
 239-461-2929
 239-533-2737
 239-533-5450
 239-533-2221
 239-533-2221
 239-533-8345
 239-533-8505
 239-533-2221
 239-335-1600

OTHER PUBLIC OFFICES

Clerk of Circuit Court
 Supervisor of Elections
 Property Appraiser
 School District
 District 21 Medical Examiner
 Tax Collector
 Sheriff
 Twentieth Judicial Circuit
 Public Defender
 State Attorney

PHONE NUMBER

239-533-5000
 239-533-6300
 239-533-6100
 239-334-1102
 239-277-5020
 239-533-6000
 239-477-1000
 239-533-1700
 239-335-2911
 239-335-2700

TOWNS & CITIES

City of Bonita Springs
 City of Cape Coral
 City of Fort Myers
 City of Sanibel
 Town of Ft. Myers Beach

PHONE NUMBER

239-949-6262
 239-574-0401
 239-321-7000
 239-472-3700
 239-765-0202

GENERAL INFORMATION REGARDING LEE COUNTY

INTRODUCTION

Lee County, Florida (the 'County') was founded on May 12, 1887 and named in honor of General Robert E. Lee. The County, located on the Gulf coast of Florida, encompasses approximately 811 square miles including several small islands in the Gulf of Mexico. The County is bordered by Charlotte County to the north, Hendry County to the east and Collier County to the south. Three incorporated municipalities are located on the mainland: Fort Myers (the County seat), Bonita Springs and Cape Coral; Fort Myers Beach, a fourth municipality, is located on Estero Island and a fifth municipality, Sanibel, is situated on the island of the same name. The unincorporated communities include Alva, Captiva Island, Estero, Lehigh Acres, Matlacha, North Fort Myers, Pine Island, and Tice.

The following table shows the number of square miles within each incorporated municipality and the County:

<u>Land Area</u>	<u>Square Miles</u>
Fort Myers	40.2
Cape Coral	109.9
Sanibel	15.3
Fort Myers Beach	2.5
Bonita Springs	39.6
Unincorporated Area	603.8
Lee County Total	811.3

Source: Lee County Property Appraiser's Office, GIS Department

Lee County's climate can be classified as subtropical with temperatures averaging from 53 degrees low to 74 degrees high Fahrenheit in January; 75 degrees low to 91 degrees high Fahrenheit in August.

POPULATION

The County's boundary is the same as Fort Myers – Cape Coral Metropolitan Statistical Area ('MSA'). The U.S. Department of Commerce, Bureau of the Census, has determined it to be the third fastest growing MSA for the last ten years. The County's population has increased from 205,266 in 1980 to 335,113 in 1990, an increase of 63.26%. This compares to a 32.83% increase for Florida and a 9.80% increase for the nation. The 2000 Census population for Lee County was 440,888 representing a 31.56% increase over 1990. This growth compares to a 23.53% population increase for Florida between 1990 and 2000, and a 13.05% population gain for the United States between 1990 and 2000. The estimated 2009 population for Lee County is 615,124 for a 39.5% increase over the 2000 Census figure.

Of the State's 20 MSA's, the Fort Myers – Cape Coral MSA moved from 13th in size in 1970 to 6th in 2008.

LEE COUNTY GOVERNMENT

Lee County, Florida, is a political subdivision of the State of Florida governed by the State Constitution and general laws of the State of Florida. It was founded in 1887 and became a Charter County upon the enactment of its County Charter approved by the voters on November 5th, 1996 and effective as of January 1st, 1997.

The five-member Board of County Commissioners (the 'Board') is the legislative and governing body of the County. Each County Commissioner is elected at large for a four-year-term of office, and each Commissioner represents and resides in one of the five Commission Districts. The Board annually elects a Chairman who serves as its presiding officer. The County Manager, County Attorney and the Hearing Examiner report to the County Commissioners.

The County Manager, the chief executive officer of the County, is appointed by and serves under contract to the Board. This official is directly responsible to the Board for administration and operation of operating departments, divisions and offices. These include County Administration, Economic Development, Visitor & Convention Bureau, Human Services and Public Works, which oversees Transportation, Utilities, Natural Resources, Solid Waste, Construction & Design and Contracts. Other operating departments, divisions and offices that report to County Administration include Information Technology, Library, Public Resources, Purchasing, Fleet Management, Equal Opportunity, Administrative Services, Community Development, Public Safety, Animal Services, Parks and Recreation, Sports Development, Transit, Veterans Services and County Lands.

The County Manager is responsible to the Board for the execution of all Board policies.

The Clerk of the Circuit Court is ex-officio Clerk of the board and auditor, recorder and custodian of all County funds. The Clerk administers the County's fiscal activities on behalf of the Board.

The Clerk of the Circuit Court, the Property Appraiser, the Sheriff, the Supervisor of Elections and the Tax Collector are separate, elected constitutional offices in the State of Florida. The budgets of the Property Appraiser and the Tax Collector are submitted directly to the State of Florida Department of Revenue for approval. The Clerk of Circuit Court (to the extent of the function as ex-officio Clerk to the Board and amounts above the fee structure as Clerk to the Circuit and County Courts), Sheriff, and Supervisor of Elections prepare budgets for their general funds which are submitted to and approved by the Board.

The Board also provides partial funding to the following state agencies: Courts, State Attorney, Public Defender, Medical Examiner, Guardian Ad Litem and Legal Aid.

FIFTEEN LARGEST EMPLOYERS (September, 2009)

NAME OF FIRM	INDUSTRY	NUMBER OF EMPLOYEES
The Lee County School Board	Education	10,405
Lee Memorial Health Systems	Healthcare / Hospitals	8,600
Lee County Government*	Government	5,213
Publix Super Markets	Grocery Stores	4,215
Wal-Mart Corporation	Discount Retailer	2,071
City of Cape Coral	Government	1,700
U.S. Postal Service	Government	1,397
Florida Gulf Coast University	State University	1,292
Bonita Bay Group	Real Estate Developer	1,035
Chico's FAS, Inc.	Corporate HQ for women's apparel	1,000
City of Fort Myers	Government	998
Shell Point Retirement Community	Life Care Facility	825
Embarq	Communications	725
Comcast	Telecommunications	700
21st Century Oncology	Corporate HQ for Radiation Facilities	632

*Including Board of County Commissioners, Constitutional Officers and Port Authority.

Source: Lee County Office of Economic Development

UNEMPLOYMENT RATE COMPARISONS

The labor force of the county has increased steadily from 155,135 in 1990 to 207,750 in 2000, a gain of 33.9%. The labor force as of August, 2009 was 271,835 for a gain of 30.8% since 2000 but a loss of 4.9% since September, 2008. The following table shows unemployment rates for Lee County, the State of Florida and the United States from 1993 through September, 2009.

Unemployment Rate Comparisons Lee County FL and the United States 1994 – Sept. 2009

Fiscal	County	State	National
1994	4.9	6.6	6.1
1995	4.2	5.5	5.6
1996	3.8	5.1	5.4
1997	3.4	4.8	4.9
1998	3.1	4.3	4.5
1999	2.7	3.9	4.2
2000	3.2	3.6	4.0
2001	3.7	4.8	4.7
2002	4.8	5.5	5.8
2003	4.6	5.1	6.0
2004	4.0	4.6	5.5
2005	3.2	3.8	5.1
2006	3.0	3.3	4.6
2007	4.7	4.2	4.6
2008	9.2	6.8	6.0
2009*	13.5	10.9	9.6

Figures released June, 2009 through August, 2009.

Source: Florida Agency for Workforce Innovation, Labor Market Statistics Center, Local Area Unemployment Statistics Program, in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics.

GROSS SALES

The following table sets forth changes in gross sales. Other than 2003 and 2008 the percent changes have been positive. Considerable growth occurred in 2004 through 2006.

Fiscal Year	Lee County Gross Sales	Percent Change
1993	6,490,438,709	
1994	7,177,475,866	10.59%
1995	7,687,405,753	7.10%
1996	8,065,943,574	4.92%
1997	8,663,913,676	7.41%
1998	9,409,147,615	8.60%
1999	10,175,105,443	8.14%
2000	11,668,413,890	14.68%
2001	12,421,380,642	6.45%
2002	12,806,291,811	3.10%
2003	12,700,639,389	(.83%)
2004	15,398,009,078	21.24%
2005	17,641,746,683	14.57%
2006	20,792,300,550	17.86%
2007	20,994,683,506	0.97%
2008	19,188,225,336	(8.6%)
2009	15,677,792,768	(18.29%)

Source: Florida Department of Labor, Office of Research and Analysis, Validated Tax Receipts, Form 9-Final Data.

FINANCIAL INSTITUTIONS

Financial services for Lee County are provided by approximately 41 banks, two savings and loan associations and two credit unions, with a combined total of approximately 237 branches throughout Lee County.

Source: Lee County Economic Development Office.

EDUCATION

The County School System operates 115 schools, 44 elementary, 16 middle, 4 Kindergarten to Grade 8, 13 high schools, 18 special centers and vocational schools and 20 charter schools. For the 2009-2010 school year a total of 79,586 students were enrolled which is a 0.1 increase over the enrollment in 2008-2009. Sixty-nine (69) private schools are also located in the County.

Source: Lee County School Board.

Five colleges serve the region: Edison State College, Florida Gulf Coast University, Barry University, Hodges University, Nova Southeastern University and Southwest Florida College. Florida Gulf Coast University offers bachelor and graduate degrees while Edison State College offers certificate, associate and bachelor degrees. Barry University offers certificates and bachelor degrees. Hodges University offers associate, bachelor and master degrees. Nova Southeastern University offers associates, bachelors, masters and doctoral degrees while Southwest Florida College offers certificates and associate degrees.

TRANSPORTATION

Highways

Interstate 75 is presently the principal north-south highway running from the Canadian border at Sault Ste. Marie, Michigan to Miami, Florida, on the east coast of Florida. In Lee County, Interstate 75 is presently being expanded from four to six lanes. U.S. Highway 41, also a north-south highway, is a limited-access four-lane road for most of the distance between Bradenton to the north and Naples to the south, connecting the Fort Myers Standard Metropolitan Statistical Area (SMSA) with Tampa to the north and Miami via the route of the Tamiami Trail. State Road 80 connects with U.S. Highway 27 in the central part of the State, providing additional access to the Orlando/central Florida area and the east coast from Palm Beach, north.

Bus Service

Greyhound Bus Lines with a terminal in Fort Myers offers daily scheduled service for nationwide thru-line and charter service. Local bus service is provided by Lee Tran, a transit system operated by the County.

Truck Line

Approximately thirty (30) interstate and intrastate truck lines serve Lee County.

Source: Business Development Corporation.

Rail Transportation

Rail transportation, for both freight and passenger excursions, is provided by Seminole Gulf Railway. The rail line is approximately ninety miles long and connects Lee County with the national rail system in Arcadia. Seminole Gulf provides connecting truck distribution services to off-rail system accounts.

Source: Seminole Gulf Railway.

Airports

There are two airports in the County: The Southwest Florida International Airport and Page Field General Aviation Airport. The Page Field General Aviation Airport is situated on a 670-acre site in Fort Myers.

On September 9, 2005 the new Southwest Florida Midfield Terminal (RSW) opened. The Midfield Terminal Complex, (located on the opposite side of the runway from the former facility which had been in operation since 1983) includes a three-story terminal building with 28 aircraft gates on three concourses; a 3,800 space parking structure and 9,800 public surface parking spaces; a 12,000-foot parallel taxiway and connecting taxiways to the new aircraft parking apron access roads, including a two-level terminal circulation roadway system; an airline cargo building and expanded rental car facilities. The former airport terminal was demolished and the area is expected to be developed for airport related uses.

Water Transportation

Florida's fifth largest deep-water port is located at Boca Grande on Charlotte Harbor in the northwest section of the County. The port is 32 feet deep and approximately 200 feet in width. The

Okeechobee Waterway provides a navigable link between the Gulf of Mexico and the Atlantic Ocean via the Caloosahatchee River, Lake Okeechobee and the St. Lucie Canal.

HEALTH CARE FACILITIES

There are eight health care facilities in Lee County under the Lee Memorial Health System and Health Management Associates, Inc. (HMA). Lee Memorial Hospitals include Cleveland Clinic, Health Park Medical Center, Cape Coral Hospital, Rehabilitation Hospital, Children’s Hospital, Health Park Care Center, Southwest Florida Regional Medical Center and Gulf Coast Hospital. HMA operates Lehigh Regional Medical Center.

Source: Economic Development Office of Lee County.

RECREATION FACILITIES

There are numerous parks in Lee County as well as a Nature Center and Children’s Museum. Also included are the “Ding” Darling Wildlife Sanctuary, country clubs, auditoriums, Thomas Edison’s and Henry Ford’s homes, over 45 marinas and 92 golf courses.

Included among the 103 county park facilities in the area are the following:

Regional parks (including 11 beach parks and 4 sports complexes)	29
Community parks (including 14 recreation centers or community centers)	26
Neighborhood parks	8
Large boat ramps	7
School shared park sites	21
Pools	11
Civic Center	<u>1</u>
Total	103

Source: Lee County Parks and Recreation.

PUBLIC LODGING

As of October 2009, there were 198 licensed hotels and motels. An August, 2009 report revealed that there were 11,225 room nights available per day among hotels, motels, resorts and bed and breakfast inns.

Source: Lee County Tourist Development Tax Audit Department.

COMMUNICATION

There are 10 newspapers and 15 magazines servicing the Lee County area as well as 40 radio stations and 8 television broadcast facilities. Telephone service is available through Embarq.

Source: Lee County Office of Economic Development.

USER'S GUIDE

FORMAT OF BUDGET DOCUMENT

The annual budget has been prepared using a core services approach as adopted by the Board of County Commissioners during the FY94-95 budget year.

The format of this budget document goes beyond that of a public information document. The budget process is designed to generate discussion regarding policy issues, service delivery, and performance issues by the Board of County Commissioners and management during the preparation, review, and subsequent adoption of the County budget. Section D, Services by Organization/Division, is the focal point of the budget review process and is described below, along with the other components of the budget.

As an aid to using this document, an explanation of the data format and headings has been included within the appropriate pages of each section. Due to the manner in which a detailed document is used (generally for reference), some of the descriptions are repeated in each section.

SECTION A - BUDGET MESSAGE

The budget message summarizes the major issues facing Lee County from both budgetary and managerial perspectives.

SECTION B - BUDGET SUMMARY INFORMATION

In addition to comparisons between the FY08-09 and FY09-10 budgets, this section contains charts and graphs illustrating property tax revenues, expenditures, and Lee County demography.

SECTION C - FINANCIAL POLICIES

This section contains the County's revenue, appropriation, and general budget policies which are the framework upon which the budget is built.

SECTION D - SERVICES BY ORGANIZATION

Each area is comprised of: 1) an expenditure history by division for Actual FY07-08, Unaudited Actuals FY08-09, and Adopted Budget for FY09-10 and; 2) service information by division. The purpose of this section is to provide a brief description of services provided by Lee County Government.

SECTION E - CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program represents a five-year plan designed to meet the capital improvement needs of Lee County. Capital improvements include major infrastructure facilities such as roads, bridges, parks, libraries, utilities, and general governmental facilities.

This section of the budget document provides information regarding the planning process which led to the development of the Capital Improvement Program. Revenue sources which fund capital construction are presented, along with capital project expenditures by department.

SECTION F - BUDGET BY FUNCTION

This section provides a three-year comparative history to show the county budget by function. Function identifies areas of expenditure as related to the principal purpose for which expenditures are made. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures are to be delineated.

The pages following the Budget by Function detail the activities within functional categories.

SECTION G - APPENDICES

This section provides an explanation of fund structure and budgetary accounting policy, the budget calendar, and the glossary.



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BUDGET MESSAGE

FROM THE COUNTY MANAGER

I am pleased to present to the citizens of Lee County your fiscal year 2009-2010 County Government Budget.

The national economic downturn has resulted in two very difficult years locally, and the upcoming two years should prove to be just as challenging:

- The property tax base plummeted by 23.2 percent this year as falling housing prices and foreclosures continued to take their toll, resulting in a decline of \$91 million in property tax revenues (the tax base declined 12.4 percent the previous year).
- All other revenues (sales taxes, gas taxes, fees, etc.) have dropped.
- Demand for county services – particularly in the Human Services arena with unemployment at a 35-year high – has not experienced a corresponding decrease.

Bottom line – we are trying to do the same, or more, with fewer resources.

This cannot continue indefinitely.

On the positive side, the budget is balanced with NO INCREASE in the county's main tax rates. This was accomplished by cutting expenses and using reserves that we have accumulated over a number of years. Our capital program remains viable and we are continuing a number of infrastructure projects. And we have taken a number of steps to reduce costs, including:

- Continuing to reduce the number of employees, primarily through attrition. This year we deleted 99 county positions (adding to reductions of 197 in 08-09, and 28 in 07-08). The county also is holding 80 positions vacant, bringing the employee base to 2,460, the same as in 2004-05. This reduction of 404 positions over the past three years represents a savings of more than \$20 million annually.
- No salary adjustments for two years. Suspension of sick-leave buyback and bonus programs.
- Significant reductions in operational costs, including vehicles, energy, leases, travel, supplies, memberships, and hours and frequency of certain services.

In keeping with the current economic environment (current revenues are down \$188 million), the budget includes an 11.9 percent reduction in total operating and capital costs (\$135 million less), and a 10.9 percent reduction in the overall budget (from \$2.32 billion to \$2.07 billion).

The county also anticipates using significant fund reserves in the 2009-10 fiscal year (including \$60 million in the General Fund, \$11 million in the Unincorporated MSTU Fund, \$9 million in the Library Fund, and \$91 million in various Enterprise Funds) due to the sharp decline in county revenues.

We are continually monitoring three-year projections to ensure the balance between revenues, expenses, and reserves are sustainable under the following guiding principles:

- Significant increases in taxes and fees are not envisioned in the short-term;
- Downsize workforce – as much as possible – through attrition;
- Continue to cut expenses in the operating and capital budgets;
- Spend down reserves, in a targeted manner, to soften the immediate impact of revenue losses, and to maintain programs and service levels;
- Reduce the level of reserves being used in the upcoming and future fiscal years (until economic recovery) by continuing to make cuts and refine service levels.

Total operating and capital budgets this coming year are \$1 billion, an 11.9 percent decrease from last year's adopted spending of \$1.14 billion. Included this year is:

- \$421 million for county operations (a 4.9% decrease from \$443 million last year).
- \$231 million (a 3.2% decrease) for constitutional officers (Tax Collector, Sheriff, Property Appraiser, Clerk of Court and Supervisor of Elections) and court services, including \$162 million for the Sheriff's Office (2.6% decrease).
- \$352 million for capital projects and major maintenance items (a 23.2% decrease from \$458 million).

MOVING FORWARD

With severe limitations on revenues and the fact that the county is operating, in part, out of reserves, county government embarked on a multi-month strategic planning process this fiscal year to answer some key questions:

- 1) What businesses, or services, should the county continue to be in?
- 2) What service levels are citizens willing to pay for? And what service levels are they not willing to pay for?
- 3) If there are service levels citizens are willing to pay for, but current revenues do not support those service levels, how do we bridge the gap?

Adding to this is a confluence of factors:

- The current tax base of \$65 billion is the same as in fiscal year 2005-06. However, because of continued tax rate decreases over the last several years, the countywide tax rate today, net of Conservation 20/20, of 3.65 mills is much lower than it was in 2005-06 (4.45 mills). That difference represents more than \$50 million in revenues.
- Typically, the worst budget years for states and localities are the two years after a recession ends.
- State budgets, nationwide, are forecasted for another year of severe cutbacks, meaning cuts at the state level could trickle down, or be pushed down, to the local level (Florida is forecasting a nearly \$3 billion shortfall).

In October through December, county departments and constitutional officers made strategic planning presentations to the Board of County Commissioners. The goal of these presentations was several-fold:

- Delineate the services they provide that are non-discretionary, or mandated (either by federal, state, or local ordinance, including the comprehensive plan).
- Identify at what level and cost the remaining discretionary services – or services the county has historically furnished – are being provided.
- Identify the current gap between revenues and expenses, and further cutbacks that could be considered.

The county also commissioned a Citizen Survey (the first since 2002) and has received a considerable amount of feedback from citizen advisory groups.

All this will be used during the Board's goals workshop in February 2010 to determine the future direction of county government.

Like other public entities, after three years of cutting, there is not a lot more to cut without severely impacting current programs and service levels. So going into the future, the programs and services provided by the county may look different.

But what that complement of businesses and services will look like is being determined through a comprehensive and inclusive process of citizens, elected officials, and government agencies.

Sincerely,

A handwritten signature in cursive script, appearing to read "Karen B. Hawes".

Karen B. Hawes
County Manager

December 31, 2009



SECTION B - BUDGET SUMMARY

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PROGRAM BUDGET SUMMARY TOTAL COMPARISON

FY08-09 Adopted Budget to FY09-10 Adopted Budget)

The Legally Adopted Budget is the amount adopted by budget resolution as the Board of County Commissioners' budget. The total includes budget transfers from one fund to another and payments from one county department to another for services received.

	2008 - 2009 Adopted Budget	Percent Increase or (Decrease)	2009 - 2010 Adopted Budget
OPERATING BUDGETS:			
BoCC Operating Departments	\$ 442,721,874	(4.89%)	\$ 421,094,644
Constitutional Officers and Courts	238,598,725	(3.22%)	230,916,276
Total Operating Budget	\$ 681,320,599	(4.30%)	\$ 652,010,920
CAPITAL BUDGET:			
Capital Projects	\$ 457,991,949	(23.17%)	\$ 351,867,417
Total Operating and Capital Budgets	\$ 1,139,312,548	(11.89%)	\$ 1,003,878,337
OTHER:			
Transfers	\$ 220,677,967	(9.20%)	\$ 200,365,174
Debt Service	92,928,818	(8.34%)	85,181,703
Insurance	62,945,710	7.14%	67,438,675
Non-Departmental	9,971,941	6.03%	10,572,803
Major Maintenance	26,219,248	8.69%	28,496,527
Special Districts	8,808,029	(11.20%)	7,821,097
Total Other	\$ 421,551,713	(5.14%)	\$ 399,875,979
Total Operating, Capital & Other:	\$ 1,560,864,261	(10.07%)	\$ 1,403,754,316
RESERVES:	\$ 761,937,445	(12.48%)	\$ 666,844,550
Total Budget	\$ 2,322,801,706	(10.86%)	\$ 2,070,598,866

The \$652 million operating component of the proposed budget for FY09-10 is a 4.3% decrease from the prior year. This reflects a decrease in County department operations funding of 4.89% and an decrease for Constitutional Officers and Courts by 3.22%.

Capital Projects funding shows a decrease of 23.17%, in response to tax reform legislation and revenue slowdowns. Major Maintenance (projects costing over \$25,000) shows an increase of 8.69% primarily from a reallocation of renovation projects from Capital Projects.

Transfers decreased by 9.2% primarily from solid waste fees for funding of waste-to-energy capital projects.

Debt Service decreased 8.34% primarily from the changes in principal and interest payments from year to year. Continued payment of debt service combined with no new bond issues has led to this reduction.

Insurance increased 7.14% due to cost increases for health and dental coverage in the self-insurance loss funds.

Non-departmental increased 6.03% primarily from interfund loan interest.

Special Districts such as street lighting and improvements, decreased 11.2% primarily due to decreases to various MSTBU provided services and improvement projects throughout the County.



BUDGET SUMMARY

LEE COUNTY - FISCAL YEAR 2009-2010

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TRUST & AGENCY FUNDS	TOTAL
CURRENT REVENUES:								
Ad Valorem Taxes	\$ 226,574,491	\$ 48,279,063	\$ 0	\$ 31,032,500	\$ 2,096,863	\$ 0	\$ 0	\$ 307,982,917
Other Taxes	9,636,494	29,557,740	0	12,722,122	0	0	0	51,916,356
License & Permits	102,925	2,363,646	737,416	300,000	2,144,700	0	0	5,648,687
Intergovernmental Revenues	50,121,552	16,727,309	0	233,500	10,850,104	0	0	77,932,465
Charges for Services	26,103,201	10,149,359	300,000	49,253	200,111,964	87,469,125	0	324,182,902
Fines & Forfeitures	165,600	859,900	0	0	300,500	650,000	0	1,976,000
Miscellaneous Revenues	16,724,284	10,698,773	39,873	7,588,500	3,497,899	1,549,825	0	40,099,154
Court Related Revenues	0	4,328,294	0	0	0	0	0	4,328,294
Non-Revenues	17,830,052	45,809,377	29,462,114	24,952,024	93,182,649	1,930,000	0	213,166,216
Less 5% Anticipated Revenues	(6,018,071)	(2,354,074)	(36,988)	(79,675)	(11,257,161)	(765,119)	0	(20,511,088)
Total Current Revenues	\$ 341,240,528	\$ 166,419,387	\$ 30,502,415	\$ 76,798,224	\$ 300,927,518	\$ 90,833,831	\$ 0	\$ 1,006,721,903
FUND BALANCE APPROPRIATED	\$ 270,499,244	\$ 145,109,724	\$ 26,704,297	\$ 282,698,101	\$ 258,467,097	\$ 79,897,399	\$ 501,101	\$ 1,063,876,963
Total Estimated Revenues	\$ 611,739,772	\$ 311,529,111	\$ 57,206,712	\$ 359,496,325	\$ 559,394,615	\$ 170,731,230	\$ 501,101	\$ 2,070,598,866
APPROPRIATED EXPENDITURES								
CURRENT EXPENDITURES:								
General Government Services	\$ 94,461,998	\$ 16,471,969	\$ 20,831,320	\$ 173,867,250	\$ 10,709,018	\$ 95,890,549	\$ 0	\$ 412,232,104
Public Safety	204,204,564	15,319,865	0	0	0	1,575,687	0	221,100,116
Physical Environment	5,803,026	4,913,291	81,771	7,970,661	240,141,625	0	0	258,910,374
Transportation	3,406,076	37,082,568	8,362,888	60,090,641	60,781,459	0	500,000	170,223,632
Economic Environment	19,498,992	17,919,378	0	0	0	0	0	37,418,370
Human Services	17,809,684	4,298,031	0	0	0	0	0	22,107,715
Culture/Recreation	12,060,776	39,373,330	821,451	8,695,808	0	0	0	60,951,365
Court Related Services	4,028,534	16,416,932	0	0	0	0	0	20,445,466
Non-Expenditure Disbursements	43,530,766	55,998,804	4,311,636	10,248,790	86,245,178	30,000	0	200,365,174
Total Current Expenditures	\$ 404,804,416	\$ 207,794,168	\$ 34,409,066	\$ 260,873,150	\$ 397,877,280	\$ 97,496,236	\$ 500,000	\$ 1,403,754,316
RESERVES	\$ 206,935,356	\$ 103,734,943	\$ 22,797,646	\$ 98,623,175	\$ 161,517,335	\$ 73,234,994	\$ 1,101	\$ 666,844,550
Total Appropriated Expenditures	\$ 611,739,772	\$ 311,529,111	\$ 57,206,712	\$ 359,496,325	\$ 559,394,615	\$ 170,731,230	\$ 501,101	\$ 2,070,598,866

ACTUAL/ESTIMATED/ADOPTED BUDGET SUMMARY COMPARISON

	FY07-08 ACTUAL	FY08-09 ESTIMATED	FY09-10 ADOPTED	% CHANGE ESTIMATED TO ADOPTED
<u>REVENUES</u>				
Ad Valorem	\$ 465,915,860	\$ 410,050,936	\$ 307,982,917	(24.89%)
Other Taxes	63,160,264	50,633,691	51,916,356	2.53%
Licenses & Permits	6,621,873	14,220,306	5,648,687	(60.28%)
Intergovernmental	91,881,975	81,710,354	77,932,465	(4.62%)
Charges for Services	340,378,929	320,357,628	324,182,902	1.19%
Fines & Forfeitures	3,137,857	2,221,373	1,976,000	(11.05%)
Miscellaneous	112,800,417	58,386,458	40,099,154	(31.32%)
Court Cost	5,417,129	4,609,170	4,328,294	(6.09%)
Internal Services	0	0	0	
Non-Revenues	301,137,631	466,098,209	213,166,216	(54.27%)
Less 5% Anticipated	0	0	-20,511,088	
Fund Balance	1,336,401,154	1,280,391,829	1,063,876,963	(183.09%)
Total Revenues	\$ 2,726,853,089	\$ 2,688,679,953	\$ 2,070,598,866	(22.99%)
<u>EXPENDITURES</u>				
General Government Services	\$ 370,518,150	\$ 355,851,093	\$ 412,232,104	15.84%
Public Safety	234,150,714	231,884,551	221,100,116	(4.65%)
Physical Environment	222,221,130	217,750,718	258,910,374	18.90%
Transportation	193,481,781	191,788,904	170,223,632	(11.24%)
Economic Environment	26,883,192	31,731,187	37,418,370	17.92%
Human Services	24,414,548	24,203,267	22,107,715	(8.66%)
Culture / Recreation	87,638,444	110,597,448	60,951,365	(44.89%)
Court Related	5,536,551	6,138,929	20,445,466	233.05%
Non-Expenditures	281,616,750	455,018,719	200,365,174	(55.97%)
Reserves	1,280,391,829	1,063,876,963	666,844,550	(37.32%)
Total Expenditures	\$ 2,726,853,089	\$ 2,688,679,953	\$ 2,070,598,866	(22.99%)

REVENUES & EXPENDITURES DISCUSSION

CURRENT REVENUES are divided into the following categories:

Taxes

Included are charges levied by the local unit of government. Specific types of taxes include ad valorem (real and personal property), and sales and use taxes (imposed upon sale or consumption of goods and services levied locally). The most well known sales and use taxes include tourist development taxes, one-cent voted gas tax (Lee County's 9th cent voted), five and six cent local option gas taxes, insurance premium taxes, and fire and casualty insurance premium taxes.

Franchise fees are also included in this category. These fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The most well known franchise fees are for electricity, water, sewer, and solid waste. County derived franchise fees are in the area of solid waste and telecommunications. Prior to FY01-02, the County collected cable franchise fees. These fees were eliminated in 2001 as part of a state bill that combined various types of taxes and fees into a state tax and local option tax on communications services. This tax is paid on all communication services (i.e. telephone, cable, satellite, etc.) by the customer and remitted through the vendor directly to the State Department of Revenue (DOR). DOR allocates the funds to cities and counties.

Licenses and Permits

These revenues are derived from the issuance of local licenses and permits. Within this category are professional and occupational licenses, building permits and any other licenses and permits (e.g., building, roofing, plumbing permits; occupational license fees).

Intergovernmental Revenues

Included are all revenues received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes. The state shared revenues that are of most importance to county government are revenue sharing, mobile home licenses, alcoholic beverage licenses, racing tax, local government half-cent sales tax, constitutional gas tax, and County gas tax (Lee County's seven-cent pour over gas tax).

Charges for Services

These revenues include all charges for current services such as recording of legal documents, zoning fees, county officer fees (fees remitted to the county from officers whose operations are budgeted by the Board of County Commissioners), county court fees, circuit court fees, boat fees, ambulance fees, garbage/solid waste, water and sewer fees, park, transportation, and recreation fees.

Fines and Forfeitures

This group of revenues includes monies received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. Some examples include court fines, library fines, and non-criminal traffic fines.

REVENUES & EXPENDITURES DISCUSSION (continued)

Miscellaneous Revenues

Monies in this category are primarily interest earnings. Types of interest earnings include monies on investments, contracts and notes, interest earnings of the Clerk of Court, Tax Collector, Sheriff, Property Appraiser, Supervisor of Elections, and interest earnings from Trustee accounts. Also included are impact fees, rents, MSBU assessments, and auction proceeds for public property.

Court Costs

Revenues from Court Costs are generated from a variety of sources. These include but are not limited to Public Defender Liens, Probation Supervisory Fees and additional court costs.

Non-Revenues

Non-revenues are categories of monies that are not generated by traditional activities such as taxes, fees for services, or intergovernmental transfers (such as sales tax) from State to County. Included are incoming interfund transfers, bond and commercial paper proceeds, insurance premiums and unspent budgets and interest earned by Constitutional Officers which must, by State law, be returned to the County.

Less 5% Anticipated Revenues

State law requires that budgeted collections for ad valorem (property tax) revenues be set at 95% of estimates projected by the Tax Collector.

CURRENT EXPENDITURES are divided into the following categories:

General Government Services

The costs of providing representation of the citizenry by the governing body (Board of County Commissioners) as well as executive management and administration of the affairs of local government (County Manager's Office) are included in this category. Also included in this category are the financial and administrative costs of government (budgeting, accounting, auditing-external and internal, property appraisal, tax collecting, personnel, purchasing, telephones, data processing, pension administration, grants management, and any other support services).

In addition, General Government includes legal services (County Attorney), comprehensive planning (county planning department), Hearing Examiner, costs of providing a court system (Clerk of the Circuit Court and County Court, State Attorney, Public Defender, Law Library, Court Administrator, Grand Jury and Bailiff), Court Reporting, Supervisor of Elections, and Public Resources.

Public Safety

Security of persons and property is the major focus of this category. Included are law enforcement (Sheriff and Division of Public Safety), fire control (dependent fire districts), county jail, protective inspections (building and zoning inspections), emergency and disaster relief services (emergency operations, emergency medical services, emergency communications system), ambulance and rescue services, and medical examiner. Also included are Animal Services programs.

REVENUES & EXPENDITURES DISCUSSION (continued)

Physical Environment

Costs of services provided to achieve a satisfactory living environment are assigned to this group. Categories include electric, water services, garbage/solid waste control, recycling, sewer services, hazardous waste, conservation and resource management, flood control, extension services, and other physical environmental needs.

Transportation

Costs incurred for the safe and adequate flow of vehicles, travelers, and pedestrians are included. Specific subcategories include roads, bridges, traffic engineering, airports (Lee County Port Authority), and transit systems (Lee Tran).

Economic Environment

Costs of providing services to develop and improve the economic conditions of the community are allocated to this category. Included are Economic Development, Visitor and Convention Bureau, Veterans' Services, and neighborhood improvements. Not included are welfare functions which are included in Human Services.

Human Services

Costs of providing services for care, treatment, and control of human illness and injury are included. Expenditures in this function include mental health, physical health, welfare programs, retardation, and interrelated programs such as the provision of health care for indigent persons. Specific health care activities related to the County include the Health Department, family services and community agency support.

Culture and Recreation

Costs incurred in providing and maintaining cultural and recreational facilities and activities for citizens and visitors are included in this function. Separate categories include all library costs, recreational programs, and public parks.

Court Related Expenditures

This category accounts for costs of providing court services including general administration, Circuit Court and County Court Services. Included programs are Support to Public Defender, State Attorney, Budget Transfer for Court Services, Budget Transfer for Clerk of Courts, and State Attorney Judicial.

Non-Expenditure Disbursements

Included in this category are transfers and reserves. Interfund transfers represent amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit, but reflect the movement of cash from one fund to another.

REVENUES & EXPENDITURES DISCUSSION (continued)

REVENUE ASSUMPTIONS

Methods to project the revenues suggested in the budget vary depending upon the type of revenue examined. However, the most common method used is **Trend Analysis** and especially a year-to-date approach. Examination of a variety of revenue sources including gas taxes and sales taxes on a monthly basis have revealed consistent patterns in the monthly collections. These have been good indicators of revenue collections during the course of a year and help to set a basis for future projections. **Expert Judgment** is a projection methodology that relies upon individual department directors and financial managers to make projections for the revenues that affect their operations.

For *gas taxes* the State of Florida, through its revenue estimating conferences, provides projected annual growth in gas taxes over a multi-year period that is used as a guide in making projections.

Projection of *sales tax* depends upon changes in inflation and population projections.

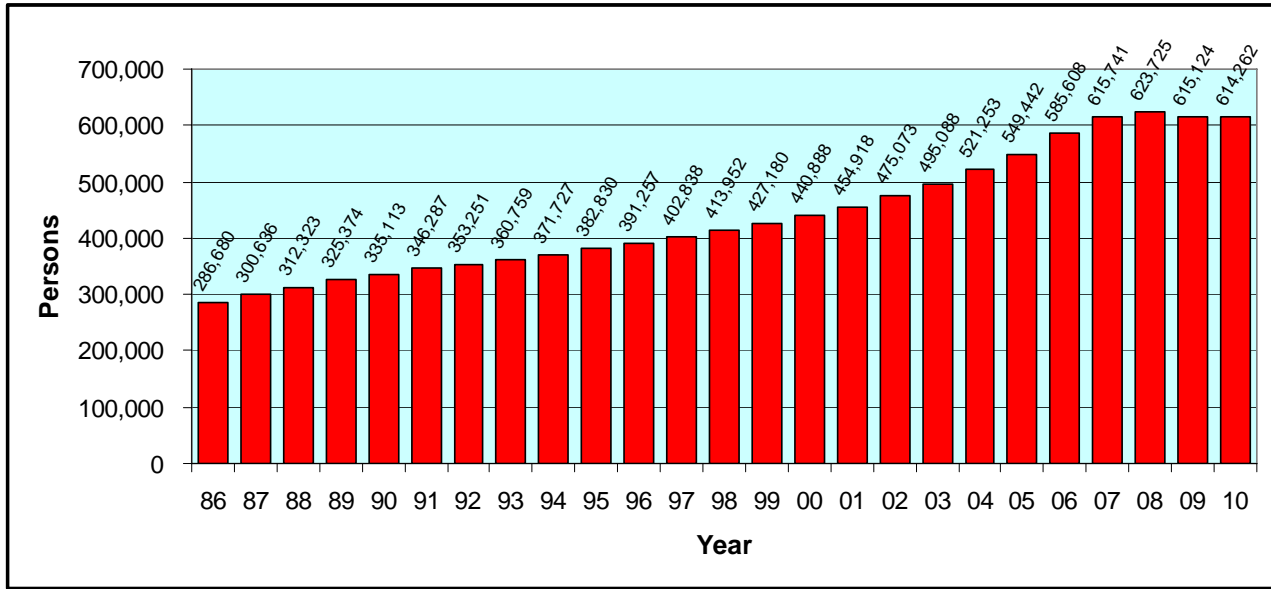
The state provides a consistent monthly distribution of *revenue sharing* with a June “true up”. Population growth has resulted in an increase of the monthly allocation and annual collections.

Property tax revenues are projected assuming a change in taxable value. The taxable value is divided by 1000 to determine a value per mill and reduced by 5% in accordance with Florida Statutes before it is multiplied by a millage rate. Existing millage rates from the previous year are initially used for budget preparation until the end of July when the Board of County Commissioners determines a rate which can only either remain static or be lowered prior to the October deadline for adoption of the budget. Considerable new construction activity and growth in real estate values had fueled a continued growth in taxable value. However, the growth began to slow considerably in FY07-08 and, for the first time, declined for FY08-09 by 13.8% compared to the previous year. FY09-10 revenues are expected to be 23.6% less than in FY08-09.

Licenses and Permits are evaluated based upon previous permit activity, any changes in fees, and the probability of continued levels of activity. Permit activity had been very high especially since 2004 but the rate began to fall in 2006 and declined significantly in 2007. There were 14,786 revenue-generating permits issued in FY07-08 and 10,899 issued in FY08-09 for a 26.2% decline.

Tourist taxes are projected based upon changes in inventory, previous years' collection patterns and consultation with the Lee County Visitors and Convention Bureau (VCB). The tourist tax percentage rate was increased from 3% to 5% in January, 2006. VCB monitors activity among properties and contracts with a research organization to provide monthly statistical data. Revenue growth was strong from FY02-03 to FY03-04 (+11.1%). However, a 5.8% decline occurred from FY03-04 to FY04-05. This was reflective of gulf coast hurricane activity in 2005 – especially Katrina and Wilma. The increase in the tax rate had a positive impact upon FY05-06 and FY06-07. FY07-08 revenues were 3.5% ahead of FY06-07. The effect of economic concerns became apparent in the revenues for FY08-09 which were 8.0% below the previous year. FY09-10 revenues are projected to decline again at similar levels.

LEE COUNTY POPULATION 1986 THROUGH 2010



Sources: For 1990 & 2000 – US Census Bureau
 For Interim Estimates and 2001 to 2009 – Bureau of Economic and Demographic Research (BEHR), University of Florida
 2010 projected from data in *Projections of Florida Population by County, 2008-2035, Volume 42, Bulletin 153* March, 2009.

As indicated by the above graph, the permanent population of Lee County has increased 114.3% over the past 24 years. Although affected by economic recessions such as in 1990-91 the annual growth rate had, until 2009, always been positive especially accelerating at an average annual rate of 5.32% from 2003 to 2007. However, in 2008 the rate of growth slowed substantially (1.29%) from the previous year. The 2009 rate indicated an actual decline of 1.38% for the first time. This is reflective of an overall Florida population decline of 0.3% - the first decline since military personnel left the state at the end of World War II.

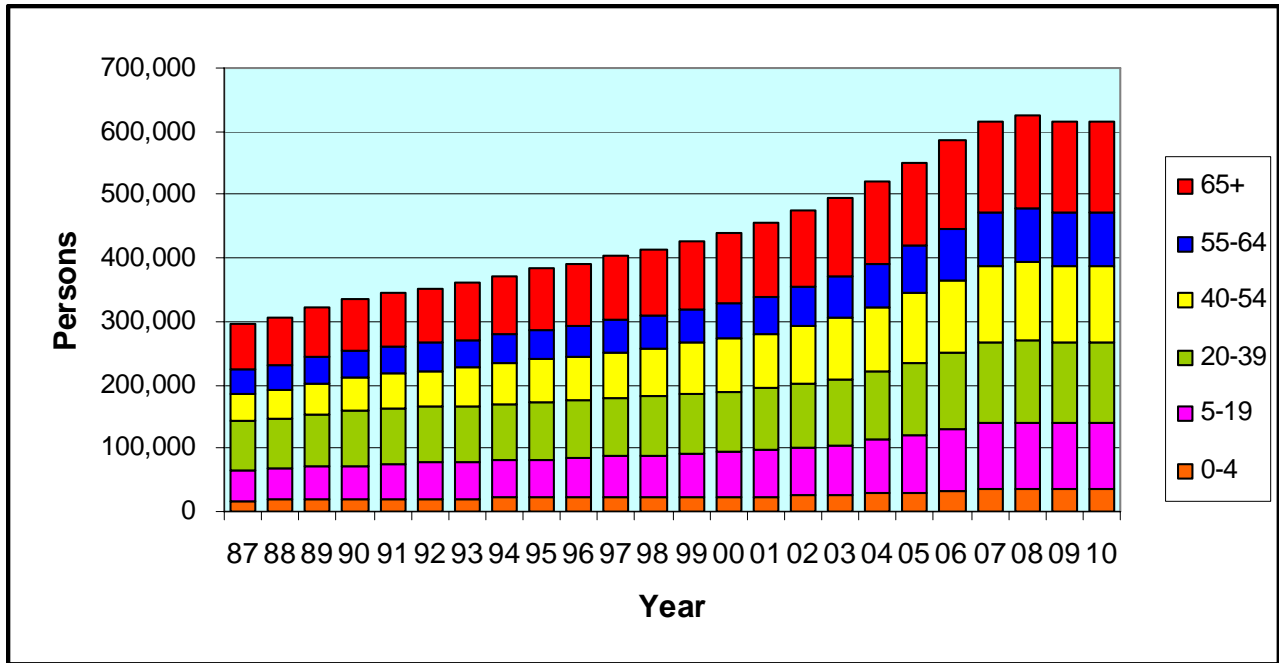
1995-1996	+ 8,427	2000-2001	+14,030	2005-2006	+36,166
1996-1997	+11,581	2001-2002	+20,155	2006-2007	+30,133
1997-1998	+11,114	2002-2003	+20,015	2007-2008	+7,984
1998-1999	+13,228	2003-2004	+26,165	2008-2009	-8,601
1999-2000	+13,708	2004-2005	+28,189	2009-2010	-862

The 2010 estimate suggests no substantial change from 2009. This is based upon using a method suggested in the BEBR report prepared in March, 2009 cited below the chart.

The intervening estimates between 1990 and 2000 were re-evaluated based upon the 2000 Census results and the 2001 to 2009 period will be re-examined after the 2010 Census which occurs on April 1.

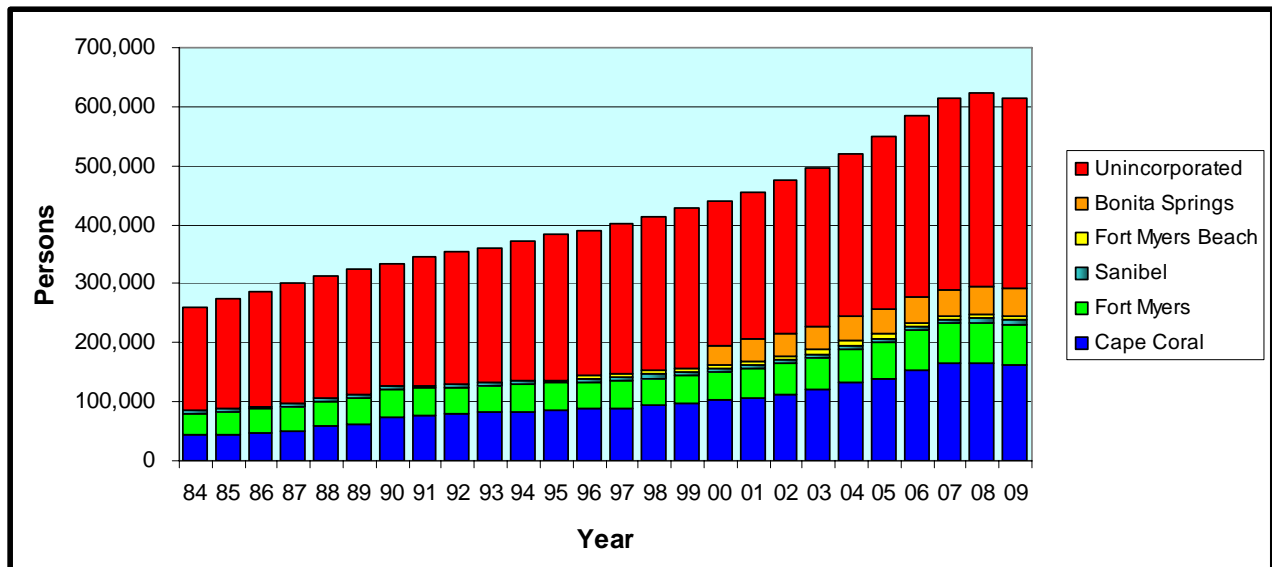
The most recent figures reflect the seriousness of the nationwide financial crisis and its effect especially upon employment in the construction industry and home foreclosure activity in the county.

LEE COUNTY POPULATION PROFILE



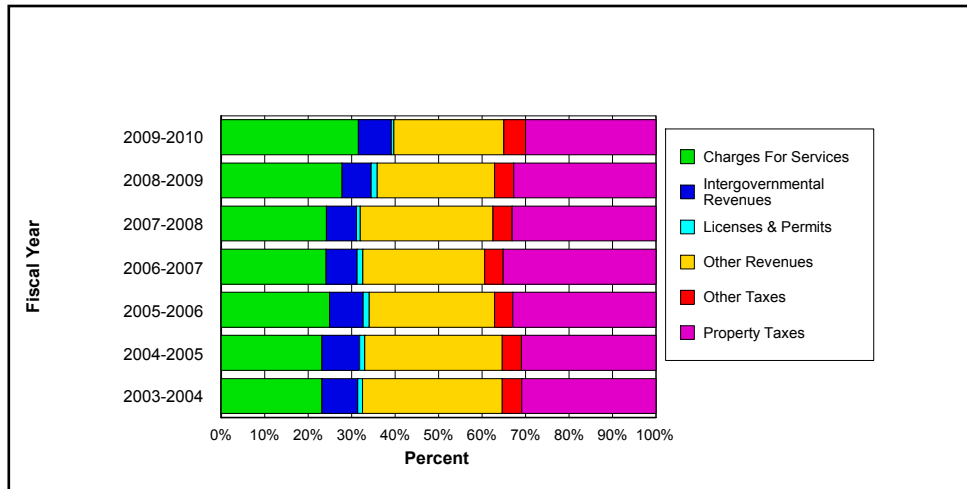
Source: U.S. Census Bureau for 1990 and 2000; all other years except 2010 BEBR; University of Florida; 2010 interpolated from 2009 age profile.

UNINCORPORATED AND INCORPORATED POPULATION

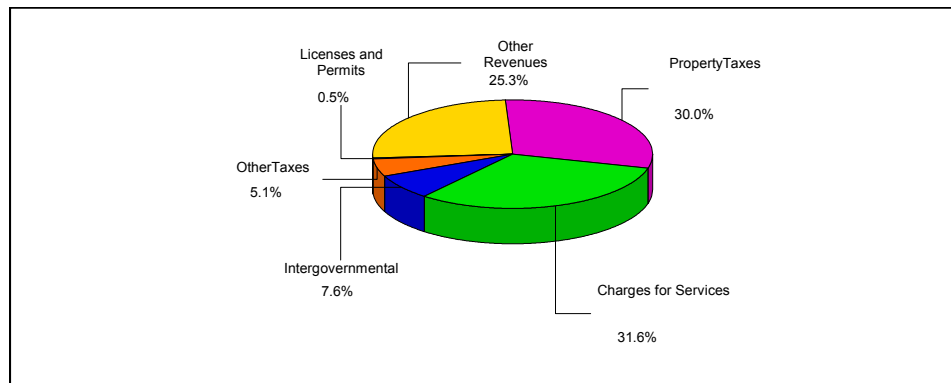


Source: US Census Bureau for 1990 and 2000; All Other Years - BEBR, University of Florida

REVENUES BY CATEGORY ALL SOURCES



Historical Perspective Including FY09-10 (Excludes Transfers and Reserves)



Percentage Distribution for FY09-10

Note: Pie chart percentages may not equal 100% due to rounding of figures.

<u>REVENUE TYPE</u>	<u>FY09-10 ADOPTED</u>	
Property Taxes	\$307,982,917	
Charges for Services	324,182,902	
Intergovernmental	77,932,465	
Other Taxes	51,916,356	
Licenses and Permits	5,648,687	
Other Revenues:		
Interfund Transfers	\$ 200,365,174	
Interest Earnings	11,819,474	
Constitutional Transfers and Misc Revenues	34,258,268	
Impact Fees	5,686,914	
Fines & Forfeitures	1,976,000	
Court and Related Services	4,328,294	
Rent & Royalties	1,135,540	
	<u>259,569,664</u>	
Total Current Revenues	\$1,027,232,991	48.6%
Less 5% Anticipated	(20,511,088)	
Fund Balance	<u>1,063,876,963</u>	<u>51.4%</u>
TOTAL ALL REVENUES	<u>\$2,070,598,866</u>	100.00%

REVENUES BY CATEGORY (continued)

Property Taxes account for 30.0% of the current revenues budgeted for FY09-10. The General Fund now includes Capital Improvement projects. The other major property tax levies are for the Unincorporated MSTU Fund, the Library Fund, Conservation 2020 and the All Hazards Protection Fund. In addition, there are other small taxing districts such as street lighting districts, special improvement districts and fire districts.

Charges for Services are revenues received by the County for services provided. This revenue includes Water and Sewer Charges, Solid Waste Fees, Development and Zoning Fees, Bridge Tolls, and Ambulance Fees. Charges for Services make up 31.6% of current revenues.

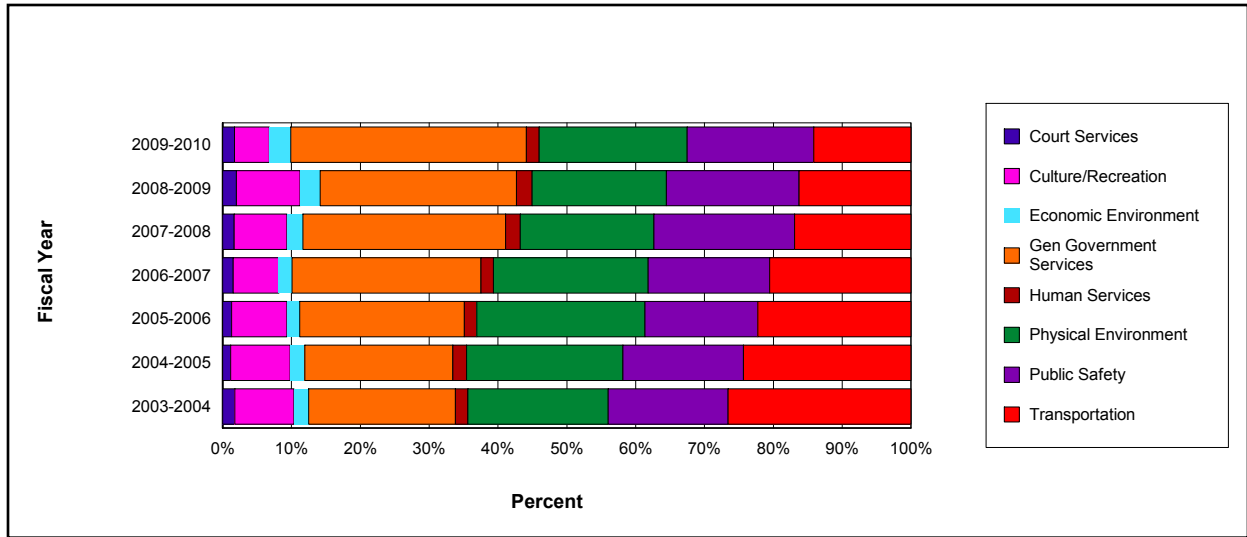
Intergovernmental Revenues consist of state and federal grants and shared revenues. This revenue source accounts for 7.6% of the current revenues budgeted.

The Other Taxes revenue source consists of gas taxes, the tourist tax, the communications services tax, and solid waste collections. These revenues are 5.1% of the total current revenues.

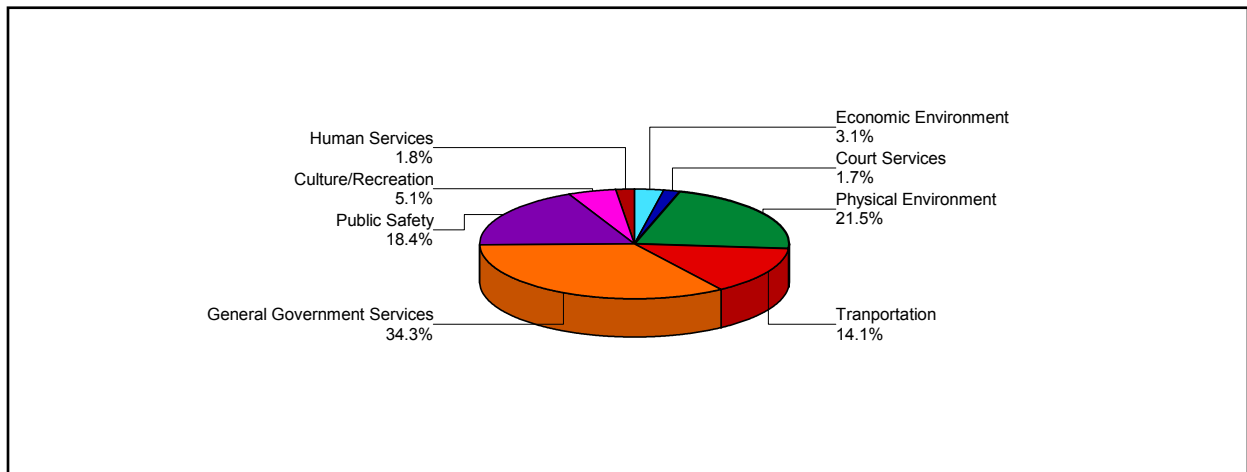
Licenses and Permits are 0.5% of current revenues and consist primarily of building and permit fees.

Other Revenues are comprised of a number of different revenue sources. The largest is transfers. Transfers represent dollars moved from one fund to another. A transfer out of one fund is reflected as an expense, while a transfer into a fund appears as revenue.

EXPENDITURES BY FUNCTION ALL USES



Historical Perspective Including FY09-10 (Excludes Transfers and Reserves)



Percentage Distribution for FY09-10 (Excludes Transfers and Reserves)

Note: Pie chart percentages may not equal 100% due to rounding of figures.

<u>EXPENDITURE FUNCTION</u>	<u>2009 - 2010 ADOPTED</u>		
General Government	\$ 412,232,104		
Public Safety	221,100,116		
Physical Environment	258,910,374		
Transportation	170,223,632		
Economic Environment	37,418,370		
Human Services	22,107,715		
Culture & Recreation	60,951,365		
Court Services	20,445,466		
Subtotal	<u>\$ 1,203,389,142</u>	58.1%	
TRANSFERS AND RESERVES	<u>867,209,724</u>	41.9%	
TOTAL EXPENDITURES	<u>\$ 2,070,598,866</u>	100.0%	

EXPENDITURES BY FUNCTION ALL USES (continued)

The graph illustrates the historical pattern of expenditures since FY03-04. All local governments are required to classify expenditures by function according to the Florida Uniform Accounting System. In addition, a pie chart describes the various categories and percentages into which the FY09-10 expenditures are divided. Transfers and Reserves are excluded from both charts.

Referring to the three largest functions in FY09-10, General Government Services is the largest at 34.3%, followed by Physical Environment at 21.5% and Public Safety at 18.4%.

Public Safety provides: Sheriff's Law Enforcement and Corrections, Medical Examiner and Emergency Medical Services.

Economic Environment includes Visitor and Convention Bureau (VCB), Community Development Block Grants (CDBG) and Economic Development and represents 3.1% of the total budget.

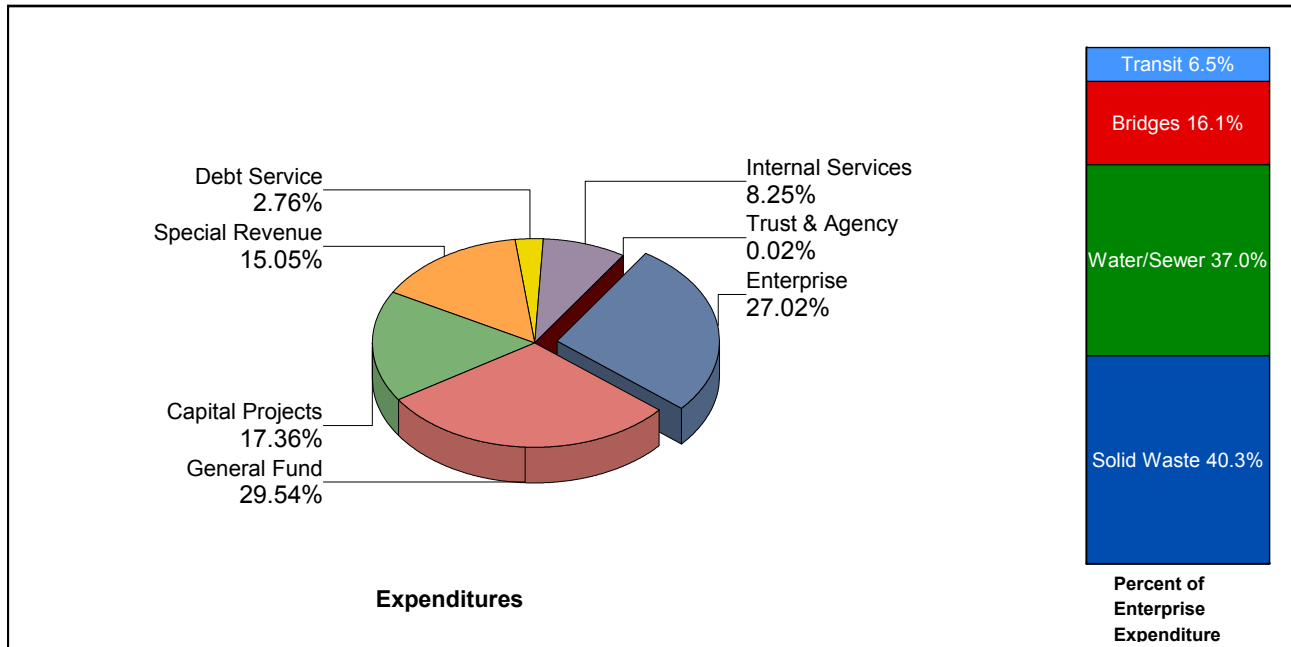
Human Services, including social service support and grant-related programs, represents 1.8% of the total budget.

Culture/Recreation includes Parks and Recreation and the Lee County Library system, and represents 5.1% of the total budget.

Court Services represents 1.7% of total expenses and includes, Guardian Ad Litem Office, the Office of Criminal Conflict Civil Regional Counsel, Administrative Office of the Courts, Public Defender's Office and the State Attorney's Office.

Non-expenditure disbursements are Reserves of \$666,844,550 and Interfund Transfers of \$200,365,174 for a total of \$867,209,724 or 41.9% of total expenditures.

EXPENDITURES BY FUND GROUP ALL USES

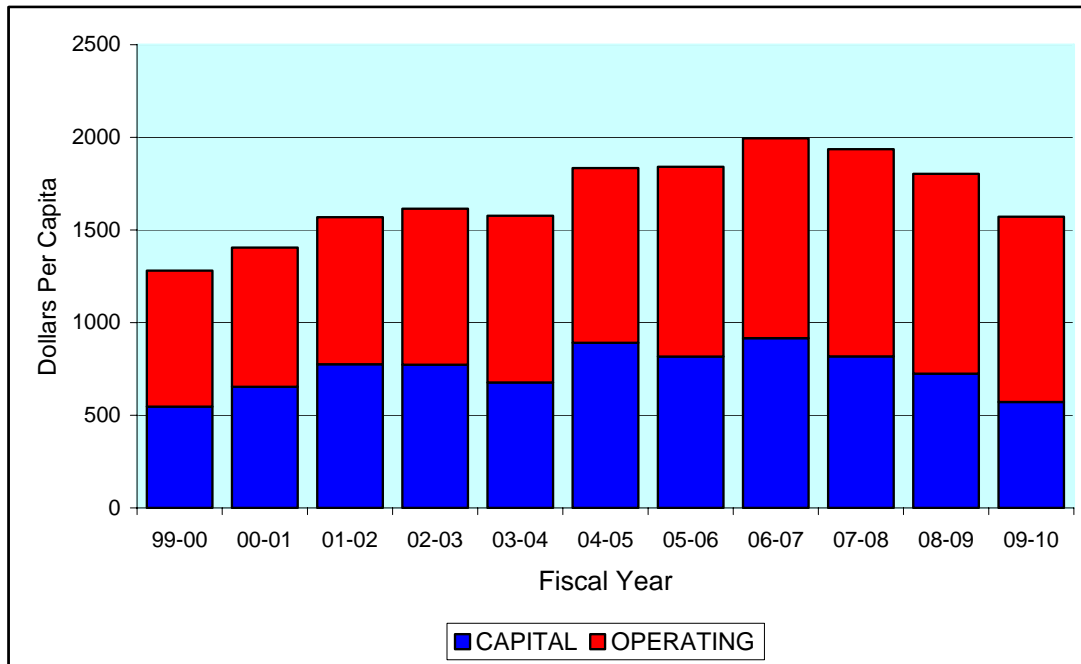


Note: Pie chart percentages may not equal 100% due to rounding of figures.

Enterprise			
	Solid Waste	\$	225,589,949
	Water/Sewer		207,101,630
	Bridges		90,266,141
	Transit		36,436,895
			<hr/>
	Subtotal	\$	559,394,615
General			611,739,772
Capital Projects			359,496,325
Special Revenue			311,529,111
Dept Service			57,206,712
Internal Service Funds			170,731,230
Trust and Agency			501,101
			<hr/>
	TOTAL	\$	2,070,598,866

The above graph illustrates all county expenditures by fund group. The Enterprise Funds that are funded from charges for services include Public Utilities, Solid Waste, Transit, the Toll-Supported Transportation Facilities, and the debt-service and capital projects for the Enterprise Funds. The General Fund, which is the major taxing fund, provides for the majority of countywide services and operations. Capital Projects includes all Capital Improvement Program projects except for those that are enterprise funded; Special Revenue Funds consist of funds such as Lighting Districts, the Transportation Trust Fund, the Library Fund, and the Unincorporated MSTU (which provides services to the unincorporated areas of Lee County). Debt Services includes funds established for the retirement of non-enterprise capital improvement projects. Internal Services Funds provide services to county operating departments. Trust and Agency funds are used to account for assets held by a governmental unit in a trustee capacity.

EXPENDITURES PER CAPITA FY99-00 THROUGH FY09-10



Expenditures per capita are illustrated for operating and capital expenditures only. Expenditures per capita are as follows:

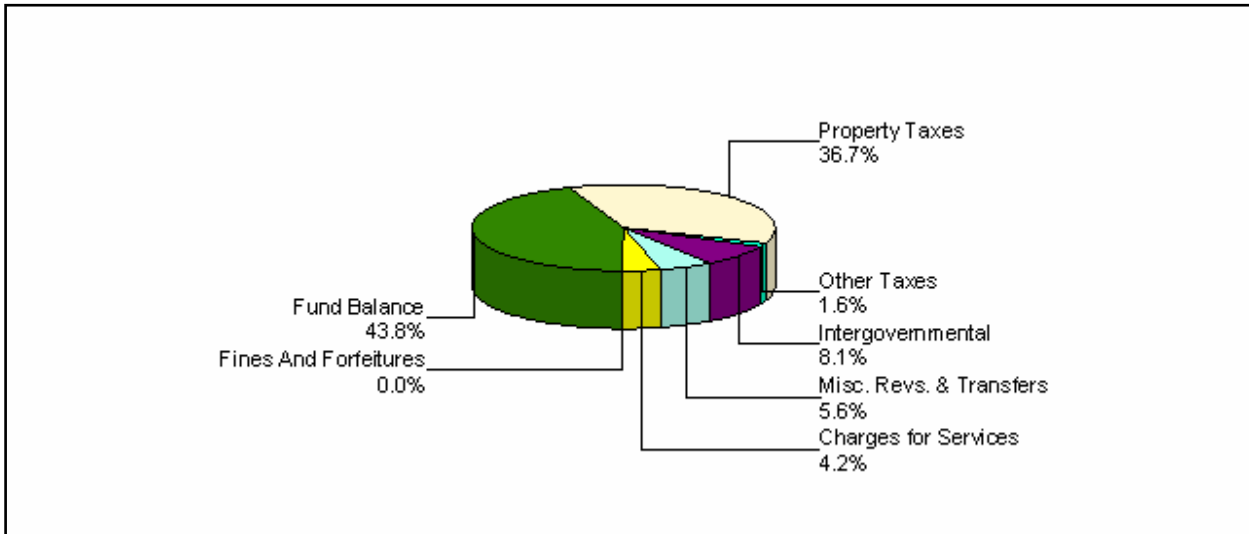
	<u>FY00</u>	<u>FY01</u>	<u>FY02</u>	<u>FY03</u>	<u>FY04</u>	<u>FY05</u>	<u>FY06</u>	<u>FY07</u>	<u>FY08</u>	<u>FY09</u>	<u>FY10</u>
Capital	\$ 547	\$ 654	\$ 775	\$ 773	\$ 677	\$ 879	\$ 797	\$ 916	\$ 818	\$ 725	\$ 572
Operating	734	751	795	842	900	929	1000	1079	1118	1078	1000
TOTAL	\$ 1281	\$ 1405	\$ 1570	\$ 1615	\$ 1577	\$ 1808	\$ 1797	\$ 1995	\$ 1936	\$ 1803	\$ 1572

Total per capita expenditures show a decrease of 12.8% from FY08-09 to FY09-10 and is near the level of FY01-02. This is a reflection of a 7.2% decrease in per capita operating, a 21.1% decrease in the per capita capital budget combined with a 1.4% decrease in population.

Expenditures per capita for capital projects for FY09-10 declined by the highest rate recorded during the period beginning in FY99-00. Most of the increases that occurred during the eleven year period in the chart reflect the receipt of bond proceeds or other funds that would eventually be spent during the project's construction. The last bond issue was in 2006 for a new jail and evidence facility. There have been no new bond issues since 2006. The spend down of existing funds and reduction in new capital funds leads to a decline in per capita expenses from FY07-08 through FY09-10.

Expenditures per capita for operating expenditures have reflected a trend of increasing costs associated with the maintenance of completed capital projects and costs of county services. Since FY99-00, the operating per capita expenditures have been increasing annually until FY08-09. FY08-09 was the first decline in per capita expenditures over the previous year. That trend is expected to continue and accelerate in FY09-10 with a 7.2% decline over FY08-09.

GENERAL FUND REVENUE BY CATEGORY



Note: Pie chart percentages may not equal 100% due to rounding of figures.

	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Unaudited Actual	FY09-10 Adopted
Property Taxes	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 338,851,616	\$ 296,961,134	\$ 226,574,491
Other Taxes	6,911,941	8,835,607	9,352,357	9,161,456	0	9,636,494
Intergovernmental	52,868,990	58,352,830	60,574,788	53,253,079	46,372,213	50,121,552
Misc Revs & Transfers	52,151,300	83,682,395	86,790,625	83,483,026	63,090,050	34,554,336
Charges for Services	26,756,265	30,641,481	22,455,091	24,955,173	35,601,294	26,206,126
Fines & Forfeitures	525,099	792,068	667,299	497,555	377,873	165,600
Current Revenues	<u>\$ 345,480,771</u>	<u>\$ 425,124,572</u>	<u>\$ 484,248,611</u>	<u>\$ 510,201,905</u>	<u>\$ 442,402,564</u>	<u>\$ 347,258,599</u>
Less 5% Anticipated						(6,018,071)
Fund Balance	91,521,611	137,676,936	153,791,498	182,017,958	274,678,672	270,499,244
TOTAL	<u><u>\$ 437,002,382</u></u>	<u><u>\$ 562,801,508</u></u>	<u><u>\$ 638,040,109</u></u>	<u><u>\$ 692,219,863</u></u>	<u><u>\$ 717,081,236</u></u>	<u><u>\$ 611,739,772</u></u>

The chart reflects adopted FY09-10 revenues in the General Fund. Projected revenues total \$611,739,772. Chart percentages are based on this total. Property Taxes account for 37% of the revenue in the General Fund. Intergovernmental Revenues (Sales Tax & State Revenue Sharing) and Fund Balance account for 52.4% of Fund Revenues.

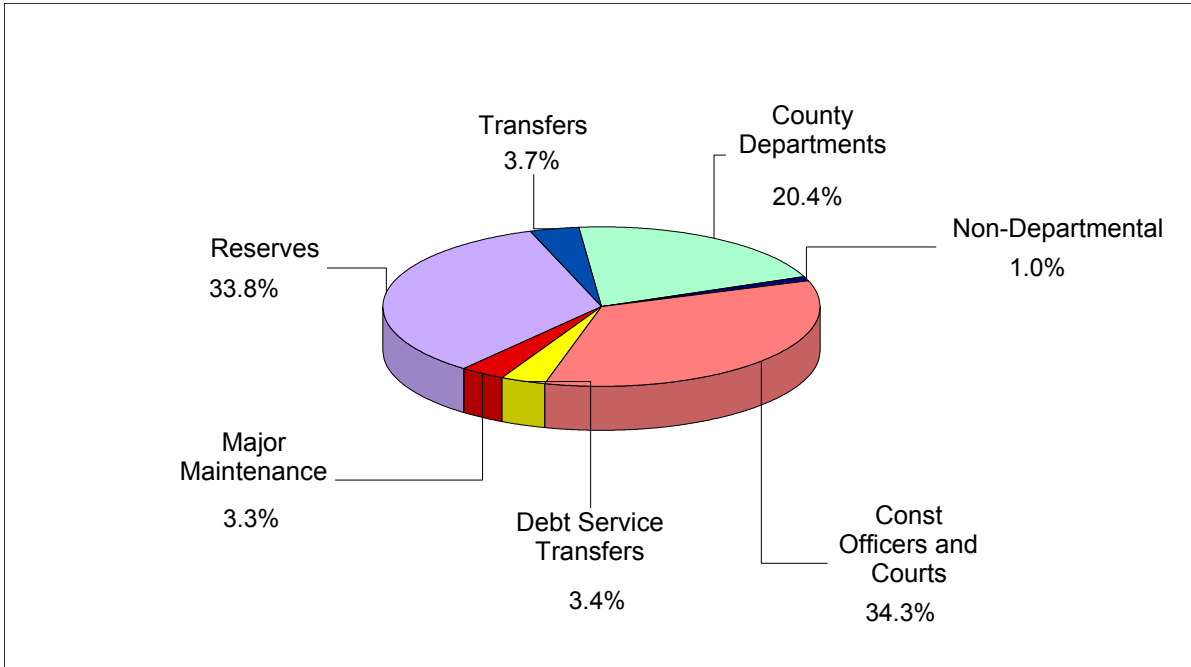
Miscellaneous Revenues and Transfers include such revenues as interest earnings, indirect cost collections, refunds, donations, rents and lease collections. Transfers are from other County funds with obligations to the General Fund other than indirect costs.

Charges for Services include licenses and permit fees in addition to rental, parking, and other miscellaneous fees.

Fines and Forfeitures include various Court Cost revenues as well as traffic and miscellaneous criminal fines.

Less 5% Anticipated includes new revenues except property taxes in which a 5 percent reduction has already been removed. Also excluded are interfund transfers and grant revenues. This category is not included in the chart.

GENERAL FUND EXPENDITURES BY CATEGORY



Note: Pie chart percentages may not equal 100% due to rounding of figures.

	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Unaudited Actual</u>	<u>Adopted</u>
County Departments	\$ 93,021,991	\$ 102,918,071	\$ 116,055,101	\$ 118,810,976	\$ 113,893,629	\$ 124,913,971
Non-Departmental	4,088,832	4,804,033	6,081,467	19,711,869	38,678,941	6,128,178
Const Officers and Courts	159,975,428	187,493,131	195,690,930	216,611,968	215,143,178	209,830,983
Debt Service Transfers	21,139,908	18,095,192	22,572,590	20,582,475	20,715,889	20,740,117
Major Maintenance	0	0	0	0	16,699,761	20,400,518
Reserves	0	0	0	0	0	206,935,356
Transfers	12,457,013	84,015,085	87,675,829	46,559,248	26,937,241	22,790,649
TOTAL	<u>\$290,683,172</u>	<u>\$ 397,325,512</u>	<u>\$ 428,075,917</u>	<u>\$ 422,276,536</u>	<u>\$ 432,068,639</u>	<u>\$ 611,739,772</u>

The chart indicates the majority of General Fund expenditures are for the direct provision of government services.

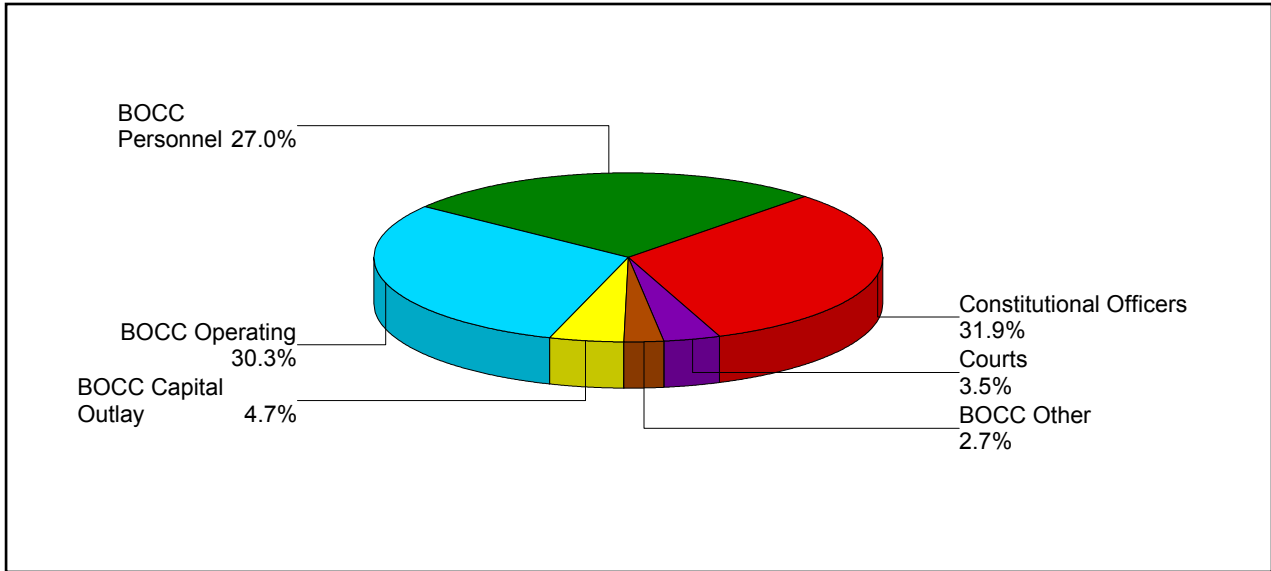
Non-Departmental generally refers to expenses of a countywide nature, such as financial services or auditing expenses that are not related to solely one department.

The Clerk of the Courts, Property Appraiser, Tax Collector, Supervisor of Elections, and Sheriff are elected Constitutional Officers. The budget for Courts includes Court Services, State Attorney, Public Defender, and Medical Examiner.

Debt Service Transfers are transfers to other funds for debt service payments. Transfers include interfund transfers such as subsidies for Transit.

Reserves refer to unallocated funds. The actual years are audited and, therefore, not reflective of estimated or adopted reserves. Reserves are reflected as an expense but expenditures are not paid from Reserves accounts.

OPERATING EXPENSES



Note: Pie chart percentages may not equal 100% due to rounding of figures.

Board of County Commissioners:

Personnel	\$ 176,062,265	
Operating Expenses	197,255,784	
Capital Outlay	30,416,562	
Other Expenses	17,360,033	
Total BoCC Operating Departments	\$ 421,094,644	
Constitutional Officers		207,883,168
Courts		23,033,108
Total Operating Expenses		\$ 652,010,920

The above chart represents operating expenses for the departments under the Board of County Commissioners as well as Court Services, Public Defender, State Attorney, Medical Examiner, and the Constitutional Officers.

Under the Board of County Commissioners, each department may or may not have expenditures in each category. The section entitled "Personnel" is comprised of all salaries and fringe benefits; "Operating Expenses" are for general operating expenses such as goods and services. "Capital Outlay" is for equipment, vehicles, and library books.

"Other Expenses" refers to principal and interest payments as well as grants and aids to other governments and organizations.

OPERATING BUDGETS BY DEPARTMENTS UNDER THE BOARD OF COUNTY COMMISSIONERS

DEPARTMENTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	UNAUDITED	ADOPTED
	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	ACTUAL FY08-09	BUDGET FY09-10
Animal Services	\$ 3,171,792	\$ 3,714,572	\$ 4,256,627	\$ 4,045,029	\$ 3,850,618	\$ 3,850,618	\$ 3,689,142
Community Development	23,365,333	26,012,375	29,174,513	29,450,018	23,297,085	23,297,085	17,887,263
Construction & Design	12,896,142	14,946,997	17,531,076	16,849,446	15,791,372	15,791,372	15,673,298
County Administration	3,336,527	3,453,740	3,496,910	3,716,284	3,632,294	3,632,294	3,388,439
County Attorney	3,245,824	3,429,403	4,193,064	3,752,576	3,574,342	3,574,342	3,722,829
County Commission	1,122,476	1,156,865	1,179,071	1,238,129	1,209,777	1,209,777	1,203,933
County Lands	1,097,380	1,166,499	1,155,719	1,163,567	1,115,319	1,115,319	1,139,657
Economic Development	1,730,582	1,883,856	1,607,371	1,770,568	1,671,040	1,671,040	1,627,030
Fleet Management	6,694,506	10,671,718	10,351,858	11,003,287	9,680,748	9,680,748	11,620,562
Hearing Examiner	707,138	684,035	766,850	767,026	755,806	755,806	759,790
Human Resources	2,158,209	2,152,097	2,479,758	2,379,432	2,263,353	2,263,353	2,213,596
Human Services	21,296,659	23,654,532	25,890,395	29,107,232	28,758,589	28,758,589	41,654,707
Information Technology	13,711,008	15,710,224	15,650,826	14,251,672	13,592,691	13,592,691	14,240,907
Internal Services	1,968,066	2,135,685	2,256,380	2,281,840	2,235,651	2,235,651	2,195,137
Library	22,969,645	25,183,505	27,767,369	28,489,530	27,131,882	27,131,882	25,125,629
Natural Resources	6,064,914	6,972,907	5,902,226	6,002,288	5,863,806	5,863,806	5,599,195
Parks and Recreation	25,902,747	27,273,686	30,297,894	31,425,053	30,102,593	30,102,593	26,819,188
Public Resources	2,049,309	2,242,502	2,508,100	2,330,986	1,948,638	1,948,638	2,012,651
Public Safety	36,809,869	40,921,696	48,907,496	50,638,597	48,875,653	48,875,653	45,309,103
Purchasing	814,948	802,021	827,191	787,663	714,083	714,083	758,634
Smart Growth	247,168	211,254	218,417	220,650	274,199	274,199	304,151
Solid Waste	40,114,638	57,344,273	50,113,871	54,359,397	57,870,310	57,870,310	57,246,720
Sports Development	583,212	593,084	780,856	639,825	713,643	713,643	728,984
Transit	16,201,883	17,743,985	20,616,166	22,678,444	23,334,724	23,334,724	21,101,912
Transportation	37,189,505	44,161,329	51,396,199	50,238,221	47,190,596	47,190,596	46,152,598
Lee County Utilities	42,962,540	51,618,133	54,875,516	53,812,632	56,288,892	56,288,892	56,269,294
Visitor & Convention Bureau	8,975,246	10,688,587	10,584,042	11,063,367	11,974,074	11,974,074	12,650,295
TOTAL	\$ 337,387,266	\$ 396,529,560	\$ 424,785,761	\$ 434,462,761	\$ 423,711,780	\$ 423,711,780	\$ 421,094,644

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS

	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	UNAUDITED ACTUAL FY08-09	ADOPTED BUDGET FY09-10
COURTS								
Court Services	\$ 11,737,542	\$ 12,790,237	\$ 9,069,316	\$ 12,688,584	\$ 0	\$ 15,821,184	\$ 16,045,812	\$ 15,685,339
Board Support	760,806	891,586	981,143	1,088,725	1,207,721	1,232,866	1,455,723	2,174,277
TOTAL	\$ 12,498,348	\$ 13,681,823	\$ 10,050,459	\$ 13,777,310	\$ 1,207,721	\$ 17,054,050	\$ 17,501,535	\$ 17,859,616
Public Defender	\$ 550,519	\$ 526,138	\$ 280,965	\$ 274,804	\$ 526,331	\$ 609,104	\$ 751,173	\$ 859,750
State Attorney	912,129	966,018	707,794	908,820	1,481,931	1,381,237	1,573,746	1,726,100
Medical Examiner	1,371,728	1,600,372	1,865,974	2,021,728	2,366,361	2,559,688	2,406,461	2,587,642
TOTAL COURTS	\$ 15,332,725	\$ 16,774,351	\$ 12,905,192	\$ 16,982,661	\$ 5,582,345	\$ 21,604,080	\$ 22,232,914	\$ 23,033,108
CONSTITUTIONAL OFFICERS								
Tax Collector	\$ 11,041,036	\$ 12,566,944	\$ 14,576,545	\$ 17,758,863	\$ 21,949,913	\$ 22,698,728	\$ 20,108,496	\$ 17,122,339
Board Support	1,032,740	1,104,688	1,215,684	1,183,066	1,247,864	1,413,545	1,407,728	1,380,037
TOTAL	\$ 12,073,776	\$ 13,671,632	\$ 15,792,229	\$ 18,941,930	\$ 23,197,777	\$ 24,112,274	\$ 21,516,224	\$ 18,502,376
Clerk to Board	\$ 7,815,581	\$ 8,466,967	\$ 5,917,741	\$ 7,855,413	\$ 7,986,785	\$ 8,222,258	\$ 8,534,395	\$ 8,721,703
Board Support	822,152	991,013	1,155,382	1,021,992	1,043,663	1,152,590	1,233,272	1,189,141
TOTAL	\$ 8,637,733	\$ 9,457,980	\$ 7,073,123	\$ 8,877,405	\$ 9,030,448	\$ 9,374,848	\$ 9,767,667	\$ 9,910,844
Property Appraiser	\$ 5,133,881	\$ 6,051,662	\$ 6,800,050	\$ 8,133,474	\$ 9,488,673	\$ 9,794,258	\$ 9,110,835	\$ 8,973,767
Board Support	2,193,042	2,640,881	3,042,032	3,031,984	2,814,514	3,024,088	2,711,636	2,356,137
TOTAL	\$ 7,326,923	\$ 8,692,543	\$ 9,842,082	\$ 11,165,458	\$ 12,303,187	\$ 12,818,345	\$ 11,822,471	\$ 11,329,904
Supervisor of Elections	\$ 3,077,900	\$ 3,810,255	\$ 4,482,650	\$ 5,148,100	\$ 5,872,500	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620
Board Support	548,487	1,080,584	1,118,435	1,000,430	762,831	1,775,925	818,564	842,434
TOTAL	\$ 3,626,387	\$ 4,890,839	\$ 5,601,085	\$ 6,148,530	\$ 6,635,331	\$ 7,376,960	\$ 6,048,584	\$ 5,805,054

OPERATING BUDGETS FOR COURTS AND CONSTITUTIONAL OFFICERS (continued)

	ACTUAL FY02-03	ACTUAL FY03-04	ACTUAL FY04-05	ACTUAL FY05-06	ACTUAL FY06-07	ACTUAL FY07-08	UNAUDITED ACTUAL FY08-09	ADOPTED BUDGET FY09-10
SHERIFF:								
Sheriff Disb-Law Enforcement	\$ 57,829,428	\$ 67,225,480	\$ 74,716,449	\$ 86,413,569	\$ 94,313,847	\$ 101,311,000	\$ 100,545,027	\$ 102,983,659
Sheriff Disb-Correct	25,128,649	28,899,650	34,885,687	39,320,783	45,713,537	55,680,046	58,408,985	53,590,259
Board Support	2,736,246	2,817,768	3,271,874	4,540,928	4,741,181	5,306,474	5,486,508	5,761,072
Trust & Agency	107,090	220,075	412,353	488,568	184,095	578,209	948,252	0
TOTAL	\$ 85,801,413	\$ 99,162,973	\$ 113,286,363	\$ 130,763,848	\$ 144,952,660	\$ 162,875,729	\$ 165,388,772	\$ 162,334,990
TOTAL CONSTITUTIONAL OFFICERS	\$ 117,466,233	\$ 135,875,968	\$ 151,594,882	\$ 175,897,171	\$ 196,119,404	\$ 216,558,157	\$ 214,543,717	\$ 207,883,168
TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 132,798,958	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 201,701,748	\$ 238,162,236	\$ 236,776,631	\$ 230,916,276

**OPERATING BUDGETS BY BOCC DEPARTMENTS,
COURTS AND CONSTITUTIONAL OFFICERS**

TOTAL COURTS AND CONSTITUTIONAL OFFICERS	\$ 132,798,958	\$ 152,650,318	\$ 164,500,075	\$ 192,879,832	\$ 201,701,748	\$ 238,162,236	\$ 236,776,631	\$ 230,916,276
TOTAL DEPARTMENTS	\$ 268,293,977	\$ 323,953,224	\$ 337,387,266	\$ 396,529,560	\$ 424,785,761	\$ 434,462,761	\$ 423,711,780	\$ 421,094,644
TOTAL OPERATING	\$ 401,092,934	\$ 476,603,542	\$ 501,887,340	\$ 589,409,392	\$ 626,487,509	\$ 672,624,997	\$ 660,488,411	\$ 652,010,920

DEBT SERVICE

The Big Picture

As of September 30, 2009, Lee County has \$765,562,227 in outstanding principal from bonded debt. This may be divided into the following categories:

General Government Debt	\$ 242,012,227
Enterprise Debt:	
Solid Waste	165,755,000
Transportation	185,390,000
Water and Sewer	<u>172,405,000</u>
TOTAL	<u>\$ 765,562,227</u>

Beginning with the FY08-09 Budget, the Airport was no longer included in the table listed above. In addition, the county had loans totaling \$20.5 million from the Tax Exempt Commercial Paper Program through the Florida Association of Counties (subsequently repaid on December 1, 2009) and \$47.421 million in loans from several other programs including a Term Loan Assessment Program with SunTrust Bank, the Florida Department of Environmental Protection, and the Florida Department of Transportation.

Capability to Issue Debt

Lee County does not have specific legal debt limits. The County has issued debt in two broad ranging categories – Enterprise Debt and Governmental Debt. Each has its own set of criteria that establish debt capacity. Lee County has no ad valorem debt.

Enterprise Debt

Lee County has issued debt for a variety of Enterprise Fund related debt (Transportation, Solid Waste and Utilities). The **Enterprise Debt** is funded from specific revenue streams related to the purpose for which improvements will be made (toll revenues, water and sewer revenues etc.). Separate funds are established for each debt issue. Those revenue streams provide sufficient funding to meet debt service requirements. Various modeling procedures are used to initially determine debt capabilities related to such factors as trip generation (toll bridges) or growth in customers (solid waste and utilities). Rates are established to insure payment of existing debt and operation of facilities.

Governmental Debt

One form of **Governmental Debt** is Capital Revenue Debt. It is funded from non-ad valorem revenues. A group of revenues have been established that together are pledged to a series of bond issues. Revenues included in that group are Ambulance Service Receipts, Building and Zoning Permits and Fees, Data Processing Fees, Excess County Officer Fees, Franchise Fees, Guaranteed Entitlement Funds, Investment Earnings, License Fees, Pledged Gas Taxes and Sales Taxes. Separate funds are established for each debt issue.

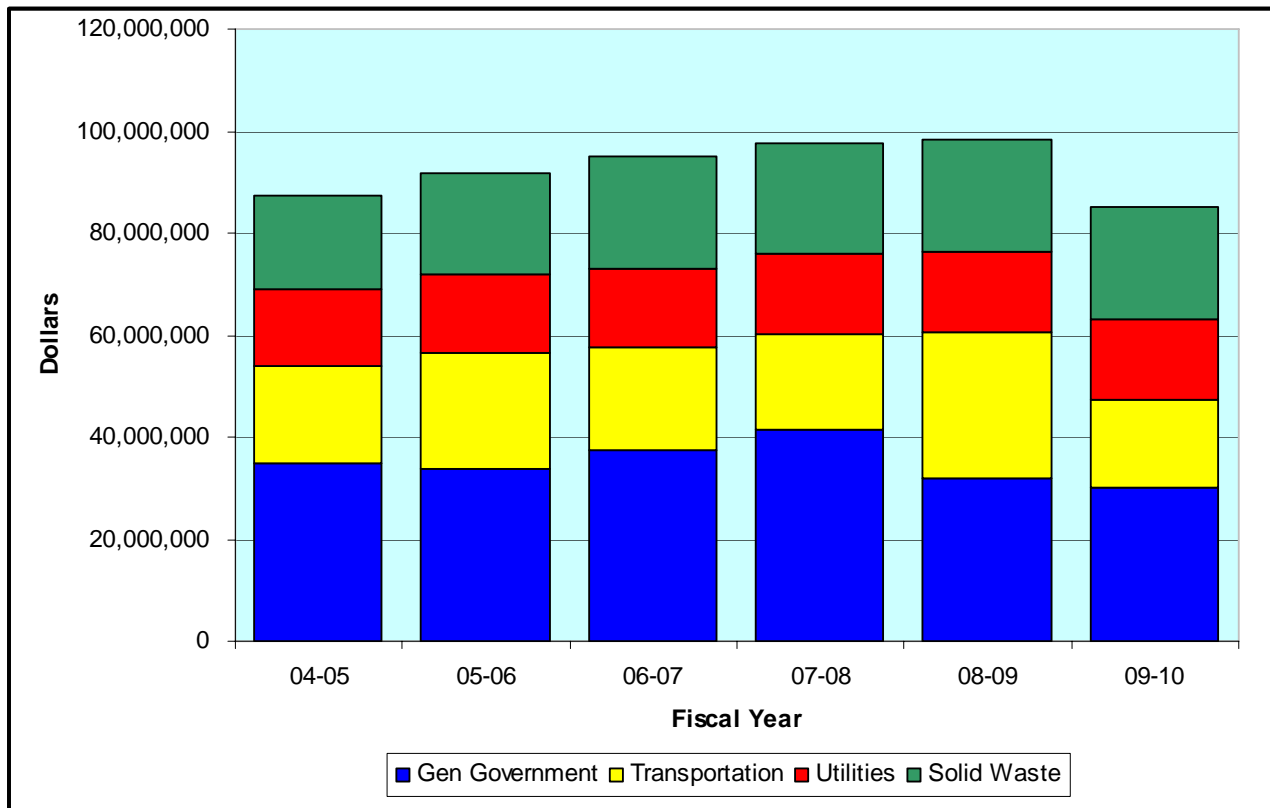
DEBT SERVICE (continued)

The County is required by Resolution to set up and appropriate in its annual budget (for expenditure in each of the fiscal years during which any bonds are outstanding and unpaid) sufficient pledged revenues to pay the principal and interest on any outstanding bonds. The County may issue additional bonds on parity with these bonds as long as it can meet an “additional bonds test” as specified by bond insurance. Therefore, all of the debt obligations are annually programmed into the budget at the same time as other needs are being funded. This insures that debt obligations do not unexpectedly result in a reduction in current or future operations.

Another type of **Government Debt** is Special Assessments for specific improvements. These usually are issued through Municipal Service Benefit Units (MSBUs) that are attributed to and paid for by residents in specific areas.

The following chart illustrates the annual debt service payments from FY04-05 to FY08-09 and FY09-10 budgeted at \$85,181,703. Debt service includes principal, interest and any other debt service costs.

DEBT SERVICE PAYMENTS FY04-05 THROUGH FY09-10



TAXABLE PROPERTY VALUES FY86-87 THROUGH FY09-10

Fiscal Year	Countywide (In Billions)	Annual Percent Change	Unincorporated MSTU (in Billions)	Annual Percent Change
86-87	10.733	11.6%	6.673	11.8%
87-88	11.874	10.6%	7.230	8.3%
88-89	12.548	5.7%	7.806	8.0%
89-90	14.543	15.9%	8.979	15.0%
90-91	16.773	15.3%	10.233	14.0%
91-92	18.421	9.8%	11.255	10.0%
92-93	18.844	2.3%	11.628	3.3%
93-94	19.382	2.9%	12.082	3.9%
94-95	19.916	2.8%	12.560	4.0%
95-96	20.647	3.7%	13.167	4.8%
96-97	21.323	3.3%	12.687	(3.6%)
97-98	22.197	4.1%	13.426	5.8%
98-99	23.374	5.3%	14.348	6.9%
99-00	25.257	8.1%	15.703	9.4%
00-01	27.919	10.5%	14.024	(10.7%)
01-02	31.878	14.2%	16.009	14.2%
02-03	36.917	15.8%	18.580	16.1%
03-04	43.197	17.0%	21.253	14.4%
04-05	50.267	16.4%	24.447	15.0%
05-06	64.079	27.5%	31.152	27.4%
06-07	89.679	40.0%	43.467	39.5%
07-08	96.488	7.6%	48.128	10.7%
08-09	84.528	(12.4%)	43.473	(9.7%)
09-10	64.925	(23.2%)	33.076	(23.9%)

Countywide

Since FY86-87, the countywide taxable valuation has grown approximately \$54.19 billion. This represents an average annual growth rate of 9.0%. The countywide valuation certified on October 14, 2009 was \$64,924,773,335 representing a 23.2% decrease from 2008. This decrease is the second year that a decline occurred and reflects the reduction in real estate values both in Lee County and nationwide.

Residential land use accounts for 82.6% of the taxable value followed by 13.3% for commercial, 2.9% industrial and 1.2% for all others in 2009. This pattern has been consistent for many years.

Unincorporated MSTU

The taxable valuation for Unincorporated Lee County certified on October 14, 2009 was \$33,075,763,032, a decrease of \$10.397 billion over 2008. The incorporation of the Town of Fort Myers Beach in January 1996 led to the removal of properties from the Unincorporated MSTU tax levy. The net result (including new construction) was a 3.6% decline for FY96-97 over FY95-96. The FY00-01 decline of 10.7% is the result of the incorporation of Bonita Springs. The FY01-02 taxable value increased 14.2% even after experiencing the reduction that occurred due to the incorporation of Bonita Springs in FY00-01. A positive growth rate continued annually and accelerated in FY05-06 and FY06-07 before the rate of growth declined in FY07-08, became negative in FY08-09 and declined further in FY09-10. The components of this change may be more clearly seen in the chart "Taxable Property Value Increases/Decreases".

TAXABLE PROPERTY VALUE INCREASES/DECREASES

		Countywide (in millions)			Unincorporated MSTU (in millions)		
From	To	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)	Net "New" Taxable	Existing Taxable	Total Increase/ (Decrease)
1986	1987	461.8	651.2	1,113.0	305.2	397.8	703.0
1987	1988	577.0	564.0	1,141.0	377.7	178.6	556.3
1988	1989	535.8	138.2	674.0	327.7	248.6	576.3
1989	1990	595.7	1,398.4	1,994.1	379.0	794.1	1,173.1
1990	1991	439.1	1,791.0	2,230.1	251.2	1,002.4	1,253.6
1991	1992	622.0	1,026.0	1,648.0	414.7	607.3	1,022.0
1992	1993	402.0	22.0	424.0	344.3	28.7	373.0
1993	1994	434.0	104.0	538.0	332.8	121.2	454.0
1994	1995	523.8	10.2	534.0	425.2	52.8	478.0
1995	1996	643.9	87.1	731.0	479.6	127.4	607.0
1996	1997	597.9	78.1	676.0	448.9	(928.9)	(480.0)
1997	1998	659.4	214.3	873.7	505.4	233.3	738.7
1998	1999	829.4	347.5	1,176.9	664.3	258.2	922.5
1999	2000	982.0	901.4	1,883.4	763.9	590.9	1,354.8
2000	2001	1,170.0	1,491.9	2,661.9	688.3	(2,367.0)	(1,678.7)
2001	2002	1,463.6	2,494.8	3,958.4	803.2	1,181.8	1,985.0
2002	2003	1,820.8	3,218.1	5,038.9	1,218.5	1,352.0	2,570.5
2003	2004	1,991.9	4,288.1	6,280.0	966.1	1,706.9	2,673.0
2004	2005	2,411.3	4,658.6	7,069.9	1,255.0	1,939.4	3,194.4
2005	2006	3,068.1	10,743.9	13,812.0	1,680.7	5,024.3	6,705.0
2006	2007	3,898.8	21,701.2	25,600.0	2,223.0	10,092.0	12,315.0
2007	2008	6,647.9	161.1	6,809.0	3,572.9	1,088.1	4,661.0
2008	2009	4,503.0	(16,463.0)	(11,960.0)	2,464.6	(7,119.5)	(4,654.9)
2009	2010*	<u>1,274.0</u>	<u>(20,877.0)</u>	<u>(19,603.0)</u>	<u>582.5</u>	<u>(10,979.5)</u>	<u>(10,397.0)</u>
Total:		\$36,553.2	\$18,751.1	\$55,304.3	\$21,474.7	\$5,630.9	\$27,105.6

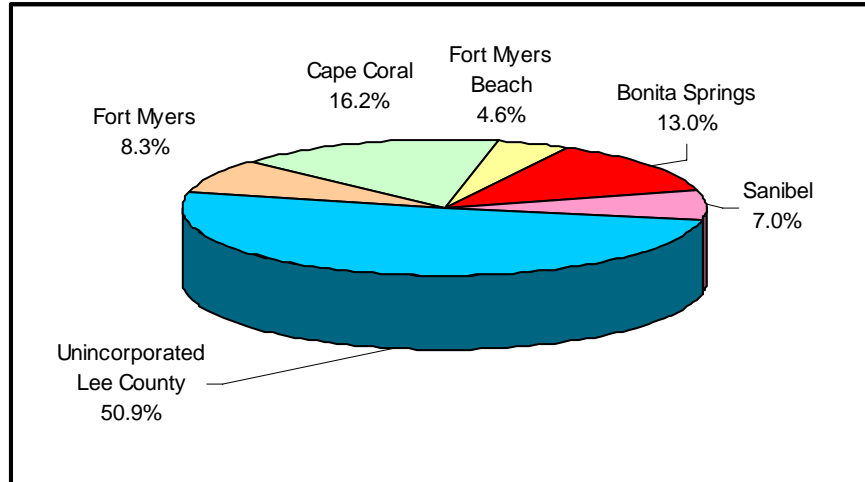
* Based upon the FY09-10 certified taxable value

"New" taxable value includes primarily new construction. Existing taxable value reflects changes in the market value of existing property.

The figures for 2009-2010 reflect an actual decline in taxable value for the second consecutive year. There was a net "new" taxable value of \$1.3 billion but was measured against an existing taxable value reduction of \$20.9 billion that netted out to a \$19.6 billion reduction.

The reductions in the Unincorporated MSTU in 1996-1997 and 2000-2001 were the result of the incorporation of Fort Myers Beach in 1996 and Bonita Springs in 2000. The 2009-2010 figures for the Unincorporated MSTU followed the same pattern as the countywide figures.

FY09-10 DISTRIBUTION OF TAXABLE VALUE IN CITIES AND UNINCORPORATED LEE COUNTY



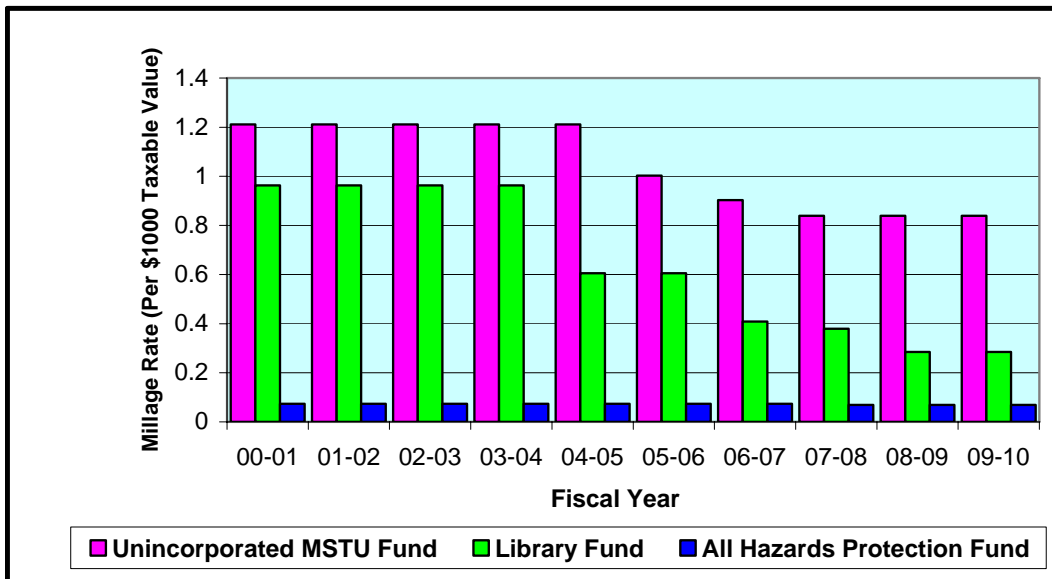
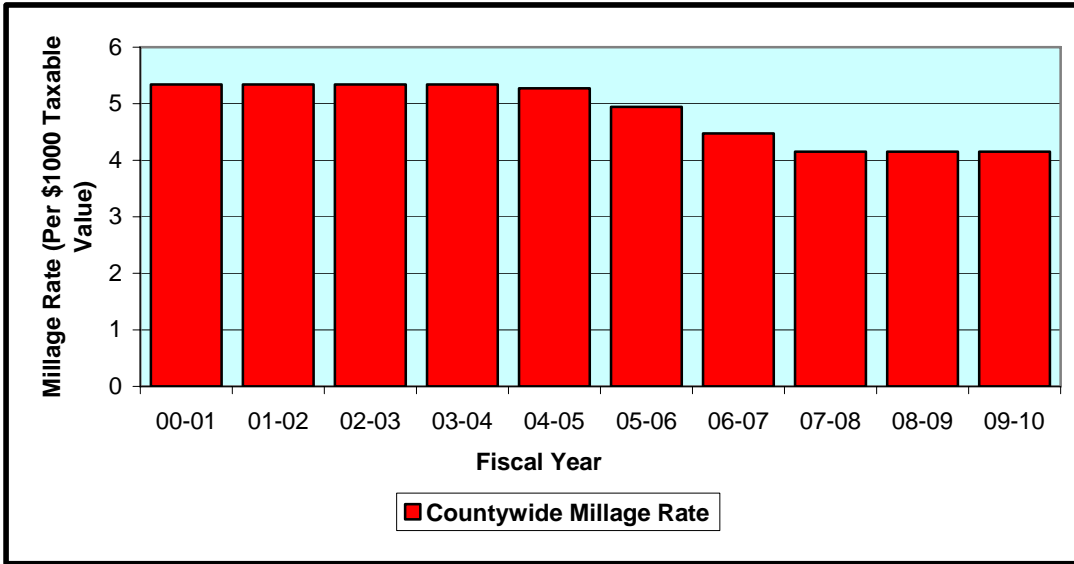
The chart displays the distribution of the 2009 taxable value (FY09-10) among the cities and Unincorporated Lee County. Following are the actual taxable values as certified by the Property Appraiser on October 14, 2009:

Unincorporated Lee County	\$	33,105,435,437
Fort Myers		5,384,093,873
Cape Coral		10,494,876,373
Fort Myers Beach		3,003,712,140
Bonita Springs		8,422,156,502
Sanibel		<u>4,514,499,010</u>
TOTAL	\$	<u><u>64,924,773,335</u></u>

Following is a summary of taxable value reductions among the cities and Unincorporated Lee County comparing FY08-09 to FY09-10 with the percentage reduction:

Unincorporated Lee County	\$	(10,404,638,644)	(23.9%)
Fort Myers		(1,462,704,675)	(21.4%)
Cape Coral		(5,201,765,877)	(33.1%)
Fort Myers Beach		(418,407,770)	(12.2%)
Bonita Springs		(1,732,392,422)	(17.1%)
Sanibel		<u>(383,745,140)</u>	(7.8%)
TOTAL	\$	<u><u>(19,603,654,528)</u></u>	(23.2%)

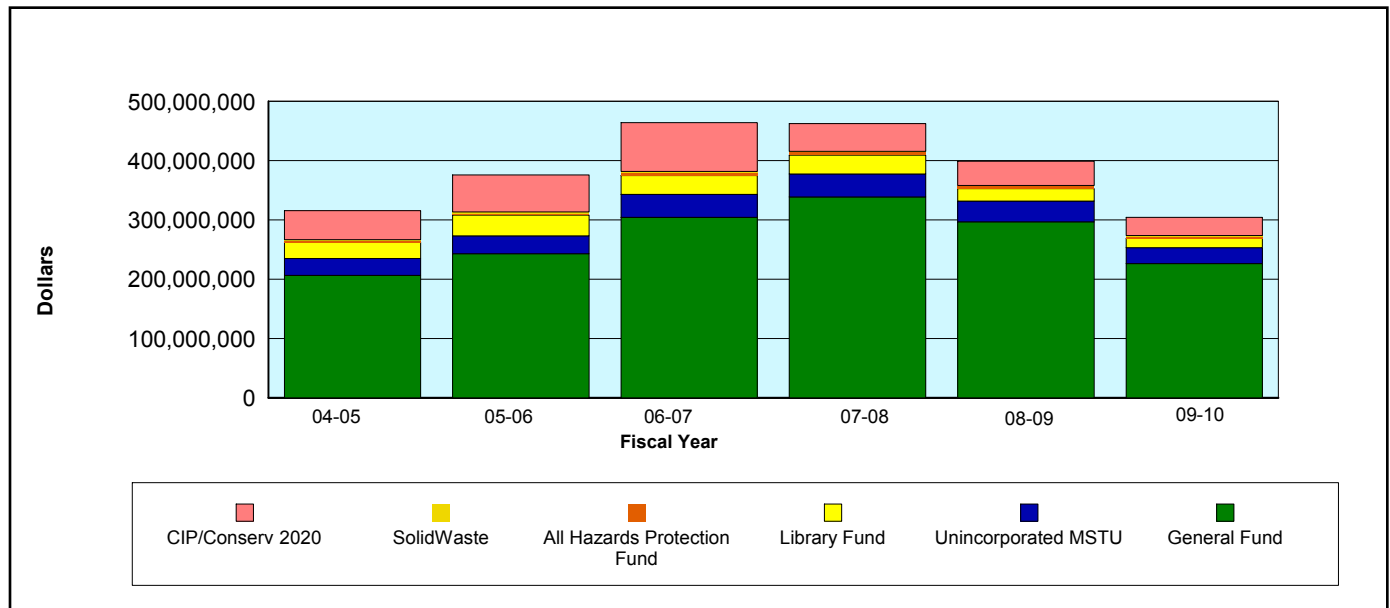
PROPERTY TAX RATES FY00-01 THROUGH FY09-10



	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ADOPTED</u>
Countywide										
General Fund	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506
Capital Improvement	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000*	0.0000*	0.0000*
Conservation 2020	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>	<u>0.5000</u>
COUNTYWIDE TOTAL	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506
Unincorporated MSTU Fund	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398
Library Fund	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844
All Hazards Protection Fund	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693

*Capital Improvement millage added into the General Fund beginning in FY07-08.

MAJOR PROPERTY TAX REVENUES FY04-05 THROUGH FY09-10



	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Unaudited Actual	FY09-10 Adopted
COUNTYWIDE						
General Fund	\$ 206,267,176	\$ 242,820,191	\$ 304,408,451	\$ 338,851,616	\$ 296,961,134	\$ 226,574,491
Capital Improvement	24,797,042	31,628,035	39,224,281	0	0	0 *
Conservation 2020	24,197,350	30,863,143	43,236,196	46,416,627	40,680,952	31,032,500
SUBTOTAL	\$ 255,261,567	\$ 305,311,369	\$ 386,868,928	\$ 385,268,242	\$ 337,642,085	\$ 257,606,991
OTHER						
Unincorporated MSTU Fund	\$ 28,511,436	\$ 30,106,474	\$ 38,938,160	\$ 38,797,123	\$ 35,076,451	\$ 26,557,123
Library Fund	27,560,246	35,354,405	31,649,549	31,643,437	20,728,102	15,489,252
All Hazards Protection Fund	2,392,168	3,204,238	4,610,948	4,611,250	3,949,541	2,888,093
Solid Waste	1,801,410	1,783,352	2,336,567	2,035,859	1,524,258	2,096,863
SUBTOTAL	\$ 60,265,261	\$ 70,448,469	\$ 77,535,224	\$ 77,087,668	\$ 61,278,352	\$ 47,031,331
GRAND TOTAL	\$ 315,526,828	\$ 375,759,837	\$ 464,404,152	\$ 462,355,911	\$ 398,920,438	\$ 304,638,322

For General, Conservation 2020, Unincorporated MSTU, All Hazards Protection and Library Funds, property taxes are a major revenue source. For FY09-10, property taxes are 37.0% of the General Fund. The Library Fund relies upon 21.8% of its revenue from property taxes while Conservation 2020 depends upon 87.3% from property taxes. Conservation 2020 was established in FY97-98 and the FY09-10 millage rate was retained at the FY08-09 rate. The Unincorporated MSTU Fund receives 39.1% of its revenue from property taxes. The All Hazards Protection Fund receives 22.3% of its funds from property taxes. Solid Waste represents Cape Coral's portion of the Lee County Solid Waste Disposal Facility Assessment. The City of Cape Coral chose to collect the Disposal Facility Assessment through a millage rate associated with taxable value. Those property taxes are 2.2% of the Solid Waste Fund.

* For FY09-10 there is no ad valorem revenue budgeted in the Capital Improvement Fund because it is included in the General Fund.



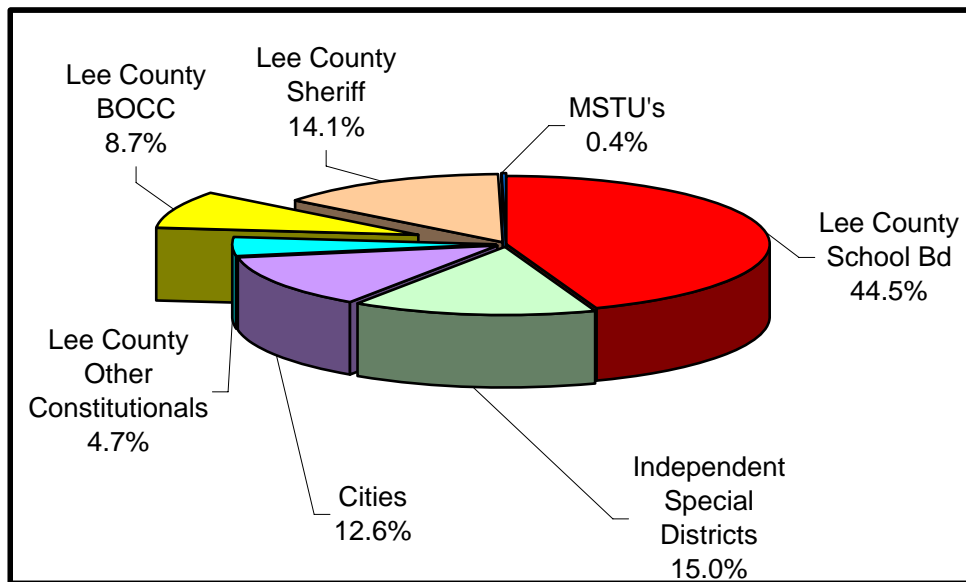
ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY

Taxing Authority	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
<u>Countywide Millages:</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
General	4.4751	4.3277	4.3277	4.3277	4.3277	4.2612	3.9332	3.5216	3.6506	3.6506	3.6506
Capital Outlay	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.5124	0.4536	0.0000	0.0000	0.0000
Conservation 2020	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
TOTAL COUNTYWIDE	5.4875	5.3401	5.3401	5.3401	5.3401	5.2736	4.9456	4.4752	4.1506	4.1506	4.1506
<u>Misc. Non-Countywide Millages:</u>											
Library	0.9630	0.9630	0.9630	0.9630	0.9630	0.6055	0.6055	0.4085	0.3792	0.2844	0.2844
Unincorporated Area MSTU	1.2114	1.2114	1.2114	1.2114	1.2114	1.2114	1.0028	0.9300	0.8398	0.8398	0.8398
All Hazards Protection	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0733	0.0693	0.0693	0.0693
TOTAL MISC. NON-COUNTYWIDE	2.2477	2.2477	2.2477	2.2477	2.2477	1.8902	1.6816	1.4118	1.2883	1.1935	1.1935
<u>Sewer & Solid Waste Districts & MSTU's:</u>											
Gasparilla Solid Waste MSTU	0.0000	0.0079	0.0000	0.0044	0.0000	0.0000	0.0000	0.0000	0.0422	0.0000	0.0000
Cape Coral Solid Waste MSTU	0.4200	0.4173	0.4173	0.3534	0.2408	0.1978	0.1301	0.1111	0.1157	0.1001	0.2086
Bonita Springs Streetscapping MSTU	0.4550	0.3723	1.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Winkler Safe Neighborhood MSTU	2.0000	1.9700	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	1.7617	1.7617	2.0000
NE Hurricane Bay MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.9884	0.7647	0.6097	0.5604	0.5604	0.7601
Upper Captiva MSTU	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.8400	0.8400	0.7302	0.7302	0.6374
<u>Fire Protection Dist. MSTU's:</u>											
Burnt Store	1.7420	2.1334	1.7102	1.4367	1.5872	1.7492	1.3479	1.0091	0.9554	0.9554	1.5947
Maravilla	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	3.0000	3.0000	3.0000
Useppa	3.0141	3.2203	2.4740	2.4322	2.4504	2.1633	2.3662	1.8982	1.6724	1.6724	2.6595
<u>Lighting & Special Improvement Districts:</u>											
Alabama Groves SLD	0.4545	0.7405	0.3874	0.5440	0.5877	0.4362	0.3317	0.3258	0.2616	0.1880	0.6946
Bayshore Estates SLD	1.3121	0.8877	0.8588	1.2110	1.0413	1.1208	0.9387	0.9856	0.8587	0.8377	1.1699
Billy Creek Commerce Center SLD	0.3621	0.3721	0.1725	0.2947	0.2481	0.2700	0.1984	0.1410	0.1116	0.1116	0.2259
Birkdale SLD	0.1708	0.1256	0.1117	0.1238	0.1294	0.2543	0.2618	0.1659	0.1512	0.1512	0.2920
Bonita Springs SLD	0.0683	0.0557	0.0509	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Charleston Park SLD	3.4996	3.0539	1.4473	3.0991	3.2149	3.8375	1.0309	0.3783	0.2873	0.2873	2.7300
Cypress Lake SLD	0.3178	0.3390	0.3355	0.4248	0.3222	0.3057	0.3012	0.2795	0.2456	0.2236	0.3220
Daughtrey's Creek SLD	0.7217	0.7667	0.4673	0.7276	0.7522	0.7195	0.6446	0.3915	0.3460	0.3460	0.6297

ELEVEN-YEAR AD VALOREM MILLAGE SUMMARY (continued)

Countywide Millages:	FY99-00	FY00-01	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08	FY08-09	FY09-10
Lighting & Special Improvement Districts:	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage	Millage
Flamingo Bay SLD	0.5676	0.4549	0.2660	0.4778	0.3547	0.2637	0.2558	0.2373	0.2217	0.1913	0.2668
Fort Myers Shores SLD	0.2688	0.2579	0.1933	0.3455	0.3444	0.2829	0.2245	0.1573	0.1317	0.0250	0.0490
Fort Myers Villas SLD	0.2564	0.2630	0.2234	0.2310	0.2098	0.2298	0.1961	0.1388	0.1217	0.1217	0.3994
Gasparilla Island SLD	0.0000	0.0000	0.0000	0.0000	0.0000	0.0011	0.0012	0.0462	0.0422	0.0000	0.0000
Harlem Heights SLD	0.5136	0.6306	0.7222	0.4968	0.4047	0.5735	0.5496	0.2924	0.2904	0.2904	0.4295
Heiman/Apollo SLD	1.8974	0.7324	0.4220	1.0492	1.1729	1.0513	0.9078	0.4364	0.3546	0.3546	1.9025
Hendry Creek SLD	0.3350	0.3334	0.2063	0.3109	0.3811	0.2376	0.2480	0.2457	0.2265	0.2265	0.2351
Iona Gardens SLD	0.5815	0.5005	0.3671	0.5450	0.5292	0.5718	0.5423	0.3212	0.2796	0.2796	0.6501
Lehigh Acres SLD	0.3763	0.2761	0.3082	0.3964	0.3595	0.3007	0.1724	0.0849	0.0557	0.0557	0.1845
Lochmoor Village SLD	0.5389	0.4646	0.3453	0.5220	0.4846	0.4229	0.4334	0.3738	0.3304	0.3304	0.8452
Metropolitan Parkway SLD	0.2905	0.3234	0.2583	0.3084	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
MidMetro Industrial Park Spec Improvemnt	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0484	0.0484	0.0397	0.0142	0.1232
Mobile Haven SLD	0.7583	0.7671	0.3719	0.7145	0.5995	0.4974	0.7599	0.2160	0.4748	0.4748	0.7150
Morse Shores SLD	0.4138	0.3914	0.3519	0.3151	0.2927	0.3476	0.2734	0.6352	0.1772	0.1772	0.3437
North Fort Myers SLD	0.3560	0.2267	0.1179	0.2869	0.2995	0.2398	0.1396	0.0659	0.0552	0.0552	0.0152
Page Park SLD	0.2093	0.2191	0.1169	0.3051	0.3470	0.3016	0.2237	0.1886	0.1671	0.1671	0.3466
Palmetto Point Improvement	0.5100	1.5000	1.3000	1.1871	1.2592	0.5749	0.3742	0.2894	0.2541	0.2541	0.1457
Palm Beach Blvd S1 PHI MSTU	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1920	0.0397	0.0000
Palm Beach Blvd S1 PH3 MSTU	0.2475	0.3442	0.4334	0.8500	0.7145	0.6665	0.5348	0.2138	0.1511	0.0397	0.0000
Palmona Park SLD	1.1930	1.3018	0.7501	1.4018	0.6319	0.2723	0.3398	0.6242	0.5292	0.0982	0.7797
Pine Manor SLD	0.4457	0.4125	0.7069	0.7069	0.6234	0.6627	0.5045	0.2697	0.2330	0.0559	0.4206
Port Edison SLD	0.4109	0.5407	0.4731	0.4941	0.4413	0.3729	0.2745	0.2446	0.2056	0.2056	0.5687
Riverdale Shores Improvement	1.8645	1.8645	1.0000	1.4885	2.5485	2.3202	2.3178	1.8263	1.4981	1.4981	1.1951
Russell Park SLD	0.7846	0.6235	0.3690	0.5302	0.6979	0.4138	0.4001	0.3130	0.2517	0.1858	0.4785
San Carlos Island SLD	0.0601	0.0585	0.0602	0.0535	0.0438	0.0305	0.0243	0.0274	0.0245	0.0245	0.0351
San Carlos Special Improvement	0.2820	0.2731	0.0846	0.2317	0.2185	0.1904	0.2078	0.2068	0.1801	0.1801	0.3725
Skyline SLD	0.2222	0.1370	0.1365	0.1558	0.2803	0.1740	0.1361	0.0885	0.0751	0.0647	0.1367
St. Jude Harbor	0.3830	0.3738	0.2606	0.2922	0.2029	0.1688	0.1368	0.0863	0.0767	0.0767	0.2582
Tanglewood Spec Improvement	0.6520	0.7942	1.0000	0.9110	0.9319	0.7207	0.8456	0.8266	0.7137	0.1347	0.6121
Town & River Spec Improvement	0.3500	0.3014	0.3014	0.4535	0.3931	0.3833	0.4120	0.2546	0.2231	0.2231	0.2878
Trailwinds SLD	0.4458	0.4147	0.3215	0.4152	0.3049	0.3231	0.3346	0.2139	0.1719	0.1719	0.4536
Tropic Isles SLD	0.5779	0.8317	0.3564	0.7974	0.7245	0.5042	0.4206	0.3937	0.3249	0.3249	1.6372
Villa Palms SLD	0.3987	0.4109	0.3963	0.4279	0.3871	0.3947	0.4365	0.2831	0.2441	0.2441	0.8701
Villa Pines SLD	0.2671	0.3073	0.3225	0.3752	0.3011	0.2701	0.2759	0.2159	0.1960	0.1734	0.2248
Waterway Estates SLD	0.2843	0.3653	0.3103	0.3626	0.2557	0.1899	0.2139	0.1901	0.1626	0.1508	0.3772
Waterway Shores SLD	0.4761	0.5834	0.6092	0.5256	0.5676	0.4743	0.3777	0.3357	0.2987	0.2987	0.9312
Whiskey Creek Spec Improvement	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.8829	0.8759	0.7534	0.6915	1.0000

FY09-10 PROPERTY TAXES DISTRIBUTION BY CATEGORY



Total Fiscal Year 2009-2010 Property Tax is \$1,152,583,461 (2009 Tax Roll – Excluding Non Ad-Valorem Assessments)

Source: Lee County Property Appraiser – Tax Roll Certified October 14, 2009

The pie chart indicates that the Lee County School Board is the largest governmental jurisdiction to receive property taxes (44.5%). The Lee County Commission (27.5%) includes those tax revenues deposited to the General, Conservation 2020, Library, All Hazards Protection and Unincorporated MSTU Funds. The further subdividing of the 27.5% among the BoCC and Constitutional Officers assumes that all expenditures are assigned to property tax revenues after subtracting revenues generated by those departments. Based upon that assumption, the Board of County Commissioners would expect to receive 8.7% and the Constitutional Officers other than the Sheriff would be allocated 4.7% from property taxes. The Lee County Sheriff would receive 14.1%. The remaining categories are listed below:

- Cities include millage and debt service from Cape Coral, Fort Myers, Bonita Springs, Sanibel and the Town of Fort Myers Beach.
- MSTUs include all Municipal Service Taxing Units including lighting, sewer, and improvement districts.
- Independent Special Districts includes all Independent Fire Districts, Fort Myers Beach Library as well as the Lee County Hyacinth Control, Mosquito Control, West Coast Inland Waterway (WCIND), and South Florida Water Management District taxing units.

Not included in these totals or in the chart is \$94,599,256 in Non-Ad Valorem assessments. Among this group are assessments in Bay Creek, County Line Drainage, East County Water Control District, East Mulloch Creek Drainage, San Carlos Estates Drainage and the Lee County Solid Waste Assessment (\$40,818,131). Also not included are penalties of \$998,229. Those penalties accrue as a result of late payment of personal property taxes which are due on April 1st. The grand total including property taxes, penalties and non ad-valorem assessments is \$1,248,178,165.



COMPARATIVE SAMPLE OF TAX BILLS

FOR A \$275,000 HOME IN FORT MYERS, CAPE CORAL, SANIBEL, BONITA SPRINGS, FORT MYERS BEACH AND UNINCORPORATED LEE COUNTY

DESCRIPTION: \$275,000 JUST VALUE OF HOME
 \$ 50,000 HOMESTEAD EXEMPTION
 \$225,000 TAXABLE VALUE LESS HOMESTEAD EXEMPTION

2009 PROPERTY TAXES (FY09-10)

	09-10 MILLAGE RATE	FT MYERS	CAPE CORAL	SANIBEL	BONITA SPRINGS	FT MYERS BEACH	UNINCORP LEE CTY
LEE COUNTY COMMISSION							
LEE COUNTY GENERAL REVENUE	3.6506	\$821	\$821	\$821	\$821	\$821	\$821
LEE COUNTY CAPITAL OUTLAY	0.5000	113	113	113	113	113	113
LEE COUNTY LIBRARY	0.2844	64	64	0	64	0	64
LEE COUNTY UNINCORPORATED MSTU	0.8398	0	0	0	0	0	189
LEE COUNTY ALL HAZARDS	0.0693	0	16	0	0	0	16
LEE COUNTY SCHOOL BOARD							
PUBLIC SCHOOL - STATE LAW	5.2600	1,184	1,184	1,184	1,184	1,184	1,184
PUBLIC SCHOOL - LOCAL BOARD	2.2480	506	506	506	506	506	506
CITIES							
CITY OF FORT MYERS	7.4000	1,665	0	0	0	0	0
CITY OF CAPE CORAL	7.9702	0	1,793	0	0	0	0
CAPE CORAL SOLID WASTE MSTU	0.2086	0	47	0	0	0	0
CITY OF SANIBEL	2.1561	0	0	485	0	0	0
SANIBEL - SEWER VOTED DEBT SERVICE	0.2856	0	0	64	0	0	0
SANIBEL - LAND ACQUISITION DEBT SERVICE	0.0561	0	0	13	0	0	0
SANIBEL - REC CENTR VOTED DEBT SERVICE	0.1172	0	0	26	0	0	0
CITY OF BONITA SPRINGS	0.8273	0	0	0	186	0	0
TOWN OF FORT MYERS BEACH	0.8187	0	0	0	0	184	0
INDEPENDENT DISTRICTS							
WEST COAST INLAND WATERWAY (WCIND)	0.0394	9	9	9	9	9	9
SOUTH FLORIDA WATER MANAGEMENT DISTRICT (LEVY)	0.2549	57	57	57	57	57	57
SOUTH FLORIDA WATER MGT (EVERGLADES RESTOR)	0.0894	20	20	20	20	20	20
SOUTH FLORIDA WATER MGT (OKEECHOBEE BASIN)	0.2797	63	63	63	63	63	63
LEE CTY HYACINTH CONTROL (HOMESTEAD EXEMPT)	0.0277	8	8	8	8	8	8
LEE CTY MOSQUITO CONTROL (HOMESTEAD EXEMPT)	0.2132	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>	<u>59</u>
TOTAL		\$4,569	\$4,759	\$3,428	\$3,090	\$3,024	\$3,108

PERCENTAGE SUMMARY

LEE COUNTY COMMISSION		22%	21%	28%	32%	31%	40%
SCHOOL DISTRICT OF LEE COUNTY		37%	35%	49%	55%	56%	53%
CITY		36%	39%	18%	6%	6%	0%
INDEPENDENT SPECIAL DISTRICTS		5%	5%	5%	7%	7%	7%
TOTAL		<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

COMPARATIVE SAMPLE OF TAX BILLS (continued)

These charts illustrate sample tax bills in Fort Myers, Cape Coral, Sanibel, Bonita Springs, Fort Myers Beach and Unincorporated Lee County for a home with \$225,000 of taxable value after homestead exemption for tax bills BASED UPON THE ADOPTED MILLAGE RATES. The percentage distribution shows that within the cities of Lee County, the taxes that relate to county services amount to approximately 22% of the total tax bill for Fort Myers, 21% for Cape Coral, 28% for Sanibel, 32% for Bonita Springs and 31% in Fort Myers Beach. Aside from the City of Cape Coral, the School District of Lee County is the single jurisdiction with the largest allocation - with allocations ranging from 35% in Cape Coral to 56% in the Town of Fort Myers Beach. In the tax bill representing Unincorporated Lee County, the allocation related to the School District is 53%.

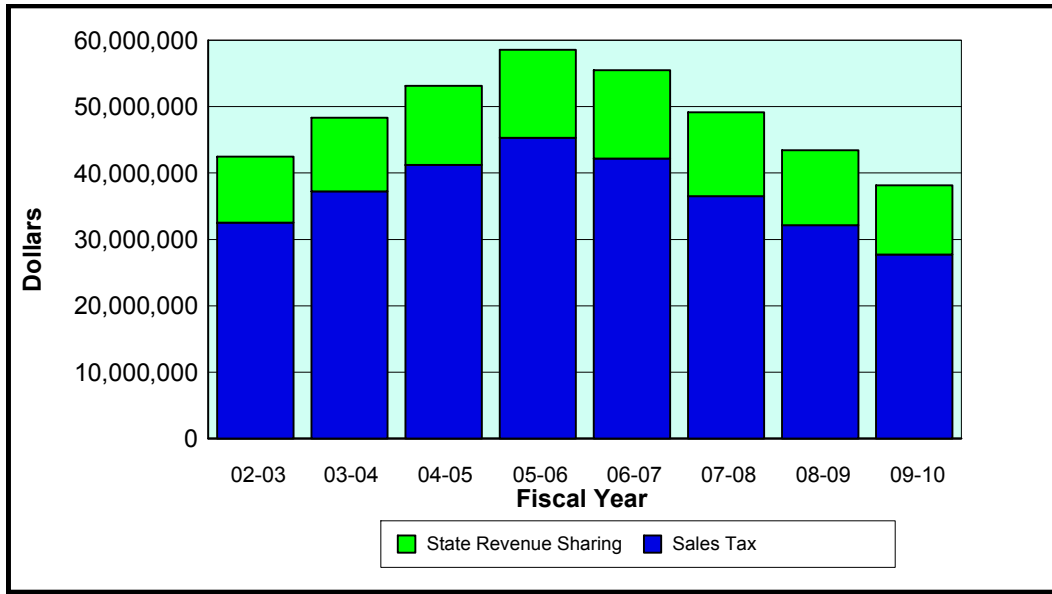
The Unincorporated MSTU is a tax that provides funds for operations that normally would be the responsibility of city governments. Included are development review, environmental sciences, zoning, codes and building services, construction licensing, building and zoning inspections, and plan review, community parks, hearing examiner and partial funding for road and bridge operations.

The Lee County Hyacinth Control and Mosquito Control Districts are not subject to the homestead exemption. These districts were established by the Florida Legislature and at that time it was determined that the services that these districts provide benefit all properties without discrimination.

The bill comparisons represent "generic" tax comparisons and do not take into account individual MSTUs, geographical independent and dependent special districts, or drainage districts. These "other" districts include lighting, fire and special improvement districts that can range in adopted millages from 0.0152 to 3.500. The data is based upon 2009 Property Tax information certified by the Property Appraiser on October 14, 2009.

Beginning in FY06-07, the City of Sanibel was no longer assessed a Lee County Library millage after having established an independent library district. Sanibel joined the Town of Fort Myers Beach in having independent library districts.

STATE SHARED REVENUES FY02-03 THROUGH FY09-10



	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	FY05-06 Actual	FY06-07 Actual	FY07-08 Actual	FY08-09 Unaudited Actual	FY09-10 Adopted
Sales Tax	\$ 32,528,178		\$ 41,197,944	\$ 45,312,441	\$ 42,195,424	\$ 36,506,532	\$ 32,128,795	\$ 27,733,795
State Rev Sharing	9,932,003	11,102,358	11,910,078	13,222,385	13,264,068	12,614,748	11,279,113	10,391,708
TOTAL	\$ 42,460,181	\$ 48,304,450	\$ 53,108,022	\$ 58,534,826	\$ 55,459,492	\$ 49,121,280	\$ 43,407,908	\$ 38,125,503

State shared revenues are comprised of Sales Tax Revenue and State Revenue Sharing. Both of these revenues are used in Lee County to support day-to-day operating expenses and debt service.

Sales Tax

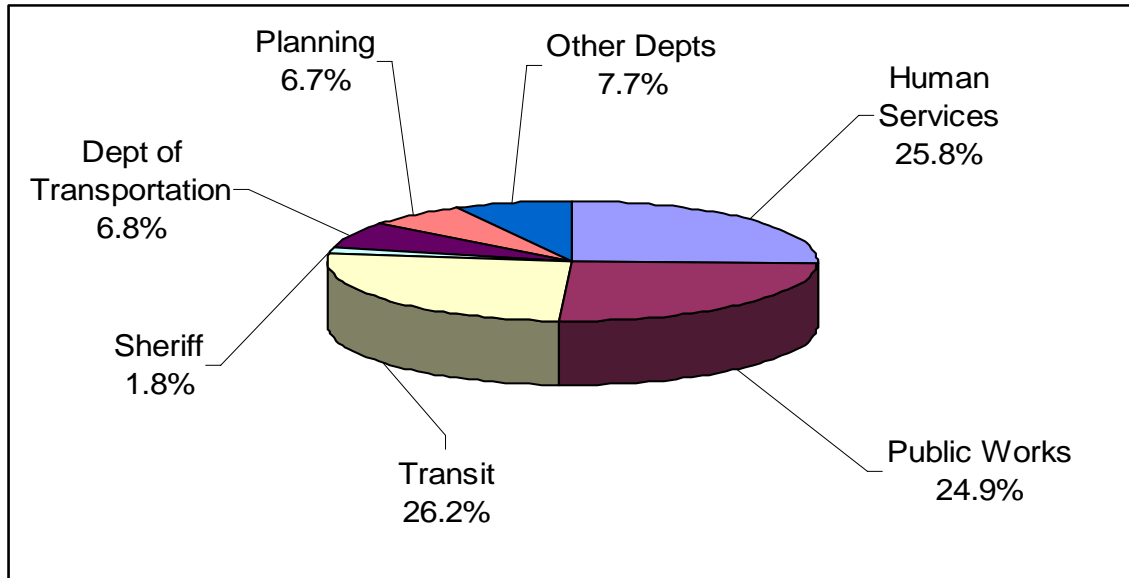
The apportionment factor for all eligible counties is composed of three equally weighted portions: (1) each eligible county's percentage of the total population of all eligible counties in the state; (2) each eligible county's percentage of the total population of the state residing in unincorporated areas of all eligible counties; and (3) each eligible county's percentage of total sales tax collections in all eligible counties during the preceding year. The County receives a distribution of funds equal to 3.359% of the revenues collected by the State.

State Revenue Sharing

The State Revenue Sharing Program for counties involves the distribution of state shared cigarette tax and State sales tax. Each county was given a set amount monthly based upon a formula distribution and then "trued up" each June to reflect actual state collections in the sources that affect the revenue sharing. The State apportionment factor is calculated using a formula equally weighted among county population, unincorporated county population and county sales tax collections. Beginning in FY02-03, this revenue was apportioned 40% to the Unincorporated MSTU fund and 60% to the General Fund. That distribution continues in FY09-10.



FY08-09 GRANTS ADMINISTERED THROUGH COUNTY DEPARTMENTS



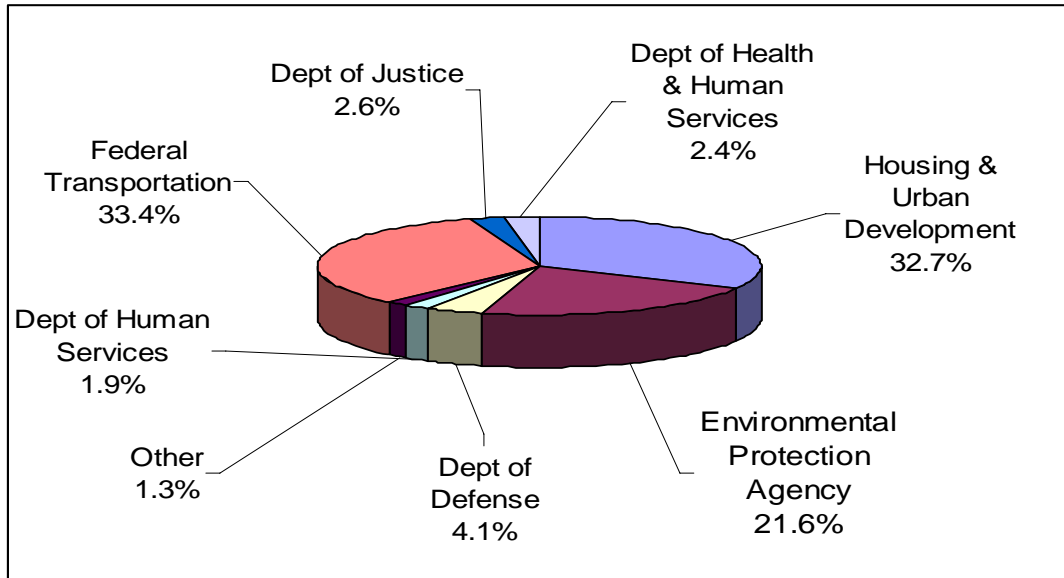
Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$202,407,217

Lee County receives grant funds from State and Federal agencies. These grant funds enable Lee County to provide services to the community in areas such as emergency medical assistance, programs for the elderly, transportation, environmental education and recreational opportunities. The departments of Lee County government shown in the graph above administered 187 active (including multi-year) grants in FY08-09 totaling \$202,407,217. Grants totaling \$142,320,824 came from 11 Federal agencies, and grants totaling \$60,086,393 came from 10 State agencies. The charts shown on the following page identify the percentages of grant funding originating from each of these Federal and State agencies.

The chart above identifies the percentage of grants received by departments of Lee County. Included in the chart are Public Works (Natural Resources and Utilities) and Other (Court Administration, Elections, Library, Parks and Recreation, Public Safety, Sheriff and County Administration).

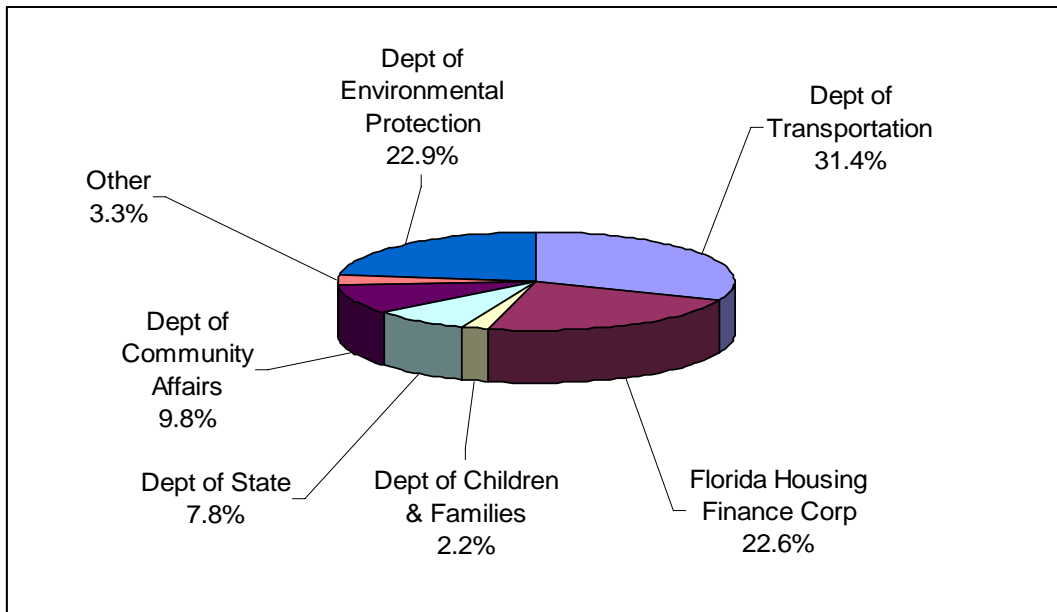
ACTIVE FEDERAL GRANTS IN FY08-09 FOR LEE COUNTY



Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$142,320,824

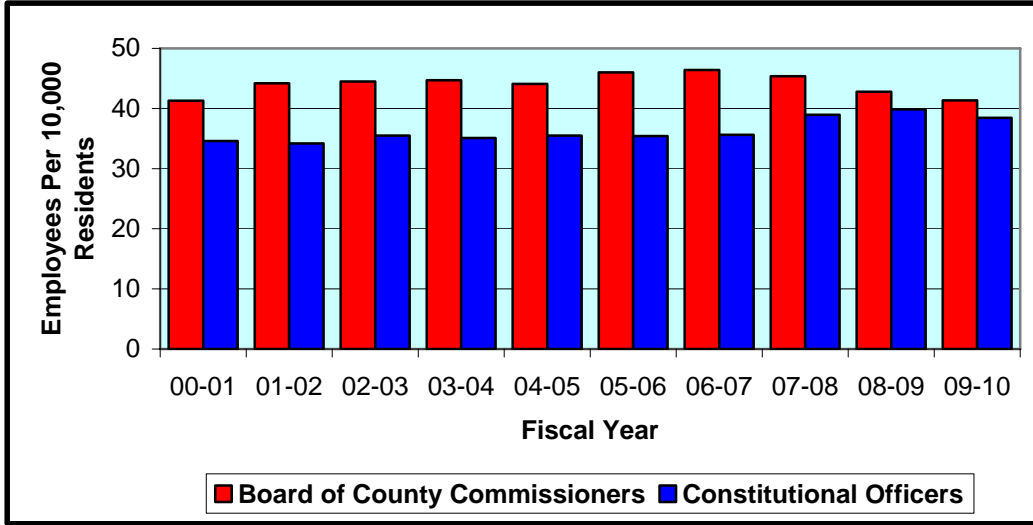
ACTIVE STATE GRANTS IN FY08-09 FOR LEE COUNTY



Note: Pie chart percentages may not equal 100% due to rounding of figures.

Total: \$60,086,393

LEE COUNTY EMPLOYEES PER 10,000 RESIDENTS FY00-01 THROUGH FY09-10



A key factor in the cost of government and in the County government's ability to provide a continued high level of service to a rapidly growing community is the number of employees. To account for population growth over time, employees are presented per 10,000 residents.

Board of County Commissioners (BoCC)

There was an increase in the BoCC for FY01-02 primarily due to a growth in the number of employees in the Utilities Department as a result of shifting the operating functions from a private company to county government. From FY01-02 through FY04-05 the BoCC employees per 10,000 residents rate remained stable. In FY05-06 the rates increased, remained level in FY06-07 but began a decline in FY07-08 that has continued through FY09-10.

The BoCC count declined by 28 from FY06-07 to FY07-08. In FY08-09, there was a 197 reduction in the number of BoCC employees from FY07-08 due to attrition, employee participation in an early buyout program and not filling vacant positions. For FY09-10 the BoCC employee count declined by 93.

Constitutional Officers

The Constitutional Officers' employee rates per 10,000 population from FY02-03 through FY06-07 were fairly consistent. However, in FY07-08 the rate increased by 9.6%. The Constitutional Officers' combined counts for FY07-08 increased a total of 236 over FY06-07. Of that employee increase, 191 were associated with the Sheriff (in anticipation of the opening of a new jail in 2008). For FY09-10 the Constitutional Officers employee count declined by 89 over FY08-09. This is the first time a decline has occurred in the number of employees in this decade.

	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
Board of County Commissioners	41.3	44.2	44.5	44.7	44.1	46.0	46.4	45.4	42.8	41.4
Constitutional Officers	34.6	34.2	35.5	35.1	35.5	35.4	35.6	39.0	39.9	38.4
Total	75.9	78.4	80.0	79.8	79.6	81.4	82.0	84.4	82.7	79.8

POSITION SUMMARY BY DEPARTMENT

<u>Department/Division/Program</u>	FY08-09 <u>ADOPTED</u>	FY09-10 <u>DELETED</u>	FY09-10 <u>NEW</u>	FY09-10 <u>ADOPTED</u>
Animal Services	46	(1)	0	45
Community Development	187	(42)	0	145
Construction & Design	141	(5)	0	136
County Administration	32	(2)	0	30
County Attorney	31	0	0	31
County Commissioners	10	0	0	10
County Lands	13	0	0	13
Economic Development	15	0	0	15
Fleet Management	32	0	0	32
Hearing Examiner	5	0	1	6
Human Resources	24	(1)	0	23
Human Services	54	(1)	3	56
Information Technology	1	0	0	1
Internal Services	28	(1)	0	27
Library	258	(9)	0	249
Natural Resources	54	(1)	0	53
Parks & Recreation	255	(6)	2	251
Public Resources	17	(1)	0	16
Public Safety	392	(25)	0	367
Purchasing	9	0	0	9
Smart Growth	1	0	0	1
Solid Waste	72	0	0	72
Sports Development	3	0	0	3
Transit	257	0	0	257
Transportation	398	(4)	0	394
Utilities	274	0	0	274
Visitor & Convention Bureau	24	0	0	24
GRAND TOTAL	<u>2,633</u>	<u>(99)</u>	<u>6</u>	<u>2,540</u>

Major Maintenance Program FY 09/10 - 13/14

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 09/10 - 13/14
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FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

NATURAL RESOURCES

400686	Beach Renourishment Trust Fund	T	39,690	41,675	43,759	45,947	48,245	219,316
403091	Blind Pass Ecozone	T, S	14,763	28,959	28,959	68,950	1,447,950	1,589,581
403039	Bonita Beach Renourishment	T, S	0	128,400	1,711,572	25,680	25,680	1,891,332
408558	Clean & Snag Program	A	280,000	280,000	280,000	280,000	280,000	1,400,000
403022	Estero Island Beach Restoration Program	T	0	24,394	24,394	16,263	0	65,051
403133	Filter Marsh/BMP Maintenance	A	100,000	100,000	100,000	100,000	300,000	700,000
403023	Gasparilla Island Beach Restoration Project	T	15,000	13,250	13,250	309,176	6,249,000	6,599,676
408525	Leitner Creek Improvements	A	0	90,000	350,000	0	0	440,000
403024	Lovers Key Beach Restoration Program	T	17,500	80,000	137,500	383,000	76,592	694,592
408514	Neighborhood Improvement Program	A	250,000	250,000	250,000	250,000	250,000	1,250,000
	Powell Creek Preserve Hydrological Restoration	A	0	0	50,000	0	0	50,000
	Stroud Creek Vegetation Removal	A	0	300,000	375,000	0	0	675,000
400983	Surface Water Management Plan	A	150,000	250,000	250,000	250,000	250,000	1,150,000
402916	WCIND Unspecified Projects	G	900,000	900,000	900,000	900,000	900,000	4,500,000
NATURAL RESOURCES MAINTENANCE TOTAL			1,766,953	2,486,678	4,514,434	2,629,016	9,827,467	21,224,548

DEPARTMENT OF TRANSPORTATION

404007	Environmental Mitigation	GT	75,000	75,000	75,000	75,000	75,000	375,000
405043	Landscaping-Charlotte County to Littleton Road	A	2,500,000	0	0	0	0	2,500,000
405048	Landscaping-Jamaica Bay to San Carlos Blvd	A	806,076	0	0	0	0	806,076
405714	Master Bridge Project	GT	1,300,837	235,000	170,000	120,000	135,000	1,960,837
406713	Master Signal Project	GT	750,000	750,000	750,000	750,000	750,000	3,750,000
404683	Road Resurface/Rebuild Program	GT	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	17,500,000
406024	Roadway Beautification	A	100,000	100,000	600,000	600,000	600,000	2,000,000
406670	Signal Maintenance Upgrades	GT	75,000	75,000	75,000	75,000	75,000	375,000
DEPT OF TRANSPORTATION MAINTENANCE TOTAL			9,106,913	4,735,000	5,170,000	5,120,000	5,135,000	29,266,913

UTILITIES

407309	Wastewater Collection Rehab/Replacements	E	200,000	200,000	200,000	200,000	200,000	1,000,000
	Wastewater Treatment Plant Rehab/Replacements	E	0	280,000	120,000	0	0	400,000
407443	Water Distribution Rehab/Replacements	E	150,000	150,000	150,000	150,000	150,000	750,000
407603	Water Treatment Plants Rehab/Replacements	E	500,000	500,000	1,000,000	1,000,000	500,000	3,500,000
UTILITIES MAINTENANCE TOTAL			850,000	1,130,000	1,470,000	1,350,000	850,000	5,650,000

COUNTY LANDS

408829	County Owned Real Property Assessment	A	165,000	125,000	125,000	125,000	125,000	665,000
408617	Land Sale/Acquisition Opportunities	A	40,000	60,000	60,000	60,000	60,000	280,000
COUNTY LANDS MAINTENANCE TOTAL			205,000	185,000	185,000	185,000	185,000	945,000

GOVERNMENT FACILITIES

Major Maintenance Program FY 09/10 - 13/14

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 09/10 - 13/14
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FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU

408951	Admin A/C Pump Replacements	A	0	0	400,000	0	0	400,000
	Admin Bldg Exterior Façade	A	0	0	0	0	2,000,000	2,000,000
408890	Admin Building Restroom Exhaust Fan Remodel	A	35,000	0	0	0	0	35,000
408866	Admin East Chiller Replacement	A	0	0	0	240,000	0	240,000
408887	Administration East Renovations	A	5,000,000	2,000,000	2,000,000	2,000,000	2,000,000	13,000,000
408673	Asphalt Parking Lots	A	50,000	50,000	50,000	50,000	50,000	250,000
408700	Building Maintenance	A	500,000	500,000	500,000	500,000	500,000	2,500,000
408737	CD/PW Bldg Fresh Air Units & Chillers	A	0	0	500,000	0	0	500,000
408891	Constitutional Complex Switchgear Upgrade	A	200,000	0	0	0	0	200,000
	Constitutional Complex Window Repairs/Replace	A	0	150,000	0	0	0	150,000
408968	County Wide Exterior Painting/Recoating	A, LA	40,000	60,000	60,000	60,000	60,000	280,000
408743	County Wide Flooring Replacement	A	50,000	75,000	75,000	75,000	75,000	350,000
408971	County Wide HVAC Replacement & Control	A	75,000	150,000	75,000	75,000	75,000	450,000
408794	County Wide Irrigation & Plumbing	A	150,000	150,000	150,000	150,000	150,000	750,000
408796	Elevator Upgrade/Maintenance	A	75,000	75,000	75,000	75,000	75,000	375,000
408978	Fleet HVAC Replacement	59400	0	0	0	25,000	0	25,000
408708	Generator & Switchgear Maintenance/Replacement	A	0	400,000	350,000	0	0	750,000
408675	Indoor Air Quality Control & Remediation	A	60,000	60,000	60,000	60,000	60,000	300,000
408655	Justice Center Air Handler Units	A	0	0	0	200,000	200,000	400,000
408843	Justice Center Annex Elevator Modernization	A	0	0	600,000	0	0	600,000
	Justice Center Escalator Replacement	A	0	0	300,000	0	0	300,000
408963	Justice Center Renovations	A	5,122,061	11,700,000	7,300,000	7,300,000	2,000,000	33,422,061
408607	Minor Remodeling Projects	A	250,000	250,000	250,000	250,000	250,000	1,250,000
408892	Old Courthouse Air Handlers Replacement	A	50,000	50,000	0	0	0	100,000
408889	Old Courthouse Courtyard Maintenance	A	100,000	0	0	0	0	100,000
408756	Old Courthouse Window Replacement	A	0	100,000	0	0	0	100,000
408603	Reroofing Projects (Replacements)	A	400,000	400,000	812,600	782,700	1,753,400	4,148,700
408942	Sheriff Buildings Improvements	A	400,000	400,000	400,000	400,000	400,000	2,000,000
GOVERNMENT FACILITIES MAINTENANCE TOTAL			12,557,061	16,570,000	13,957,600	12,242,700	9,648,400	64,975,761

LIBRARY PROJECTS

South County Library Chiller Replacement	LA	0	0	0	200,000	0	200,000
LIBRARY MAINTENANCE TOTAL		0	0	0	200,000	0	200,000

WATER ACCESS

402061	Bonita Springs - River Park	T	129,702	0	0	0	0	129,702
401743	Cape Coral Yacht Club Beach Area Maintenance	T	32,000	0	0	0	0	32,000
402128	Captiva Water Monitoring	T	99,294	0	0	0	0	99,294
402134	Cayo Costa State Park - Electric Transport Vehicle	T	27,196	0	0	0	0	27,196
401687	Emergency Beach Clean-Up	T	300,000	0	0	0	0	300,000
402133	Fort Myers Beach-Portable ADA Restrooms	T	151,008	0	0	0	0	151,008
401895	Fort Myers Beach-Operation Beach Maintenance	T	367,800	0	0	0	0	367,800

Major Maintenance Program FY 09/10 - 13/14

PROJ #	PROJECT NAME	FUND. SRC.	MM BUDGET FY 09/10	MM BUDGET FY 10/11	MM BUDGET FY 11/12	MM BUDGET FY 12/13	MM BUDGET FY 13/14	MM BUDGET FY 09/10 - 13/14
FUNDING SOURCE CODES: A = AD VALOREM; E = ENTERPRISE FUND; G = GRANT; GT = GAS TAX; LA = LIBRARY AD VALOREM; S = SPECIAL; T = TDC; M = MSBU/TU								

401810	Four Mile Cove Ecological Park	T	30,000	0	0	0	0	30,000
402135	Lovers Key Fishing Pier Renovation	T	100,000	0	0	0	0	100,000
401747	Sanibel Beach Erosion Monitoring	T	40,000	0	0	0	0	40,000
401656	Sanibel Beach Maintenance	T	925,300	0	0	0	0	925,300
401897	Sanibel Dune Walkover Replacement	T	113,300	0	0	0	0	113,300
WATER ACCESS MAINTENANCE TOTAL			2,315,600	0	0	0	0	2,315,600

PARKS - COMMUNITY AND REGIONAL

401809	Beach Front Park Maintenance	T	50,000	50,000	50,000	30,000	30,000	210,000
401724	County Wide Athletic Courts	A	25,000	25,000	25,000	25,000	25,000	125,000
401751	County Wide Athletic Fields	A	100,000	100,000	100,000	100,000	100,000	500,000
401825	County Wide Board Walk Repairs	A, T	50,000	50,000	70,000	70,000	70,000	310,000
401720	County Wide Fences	A	50,000	50,000	50,000	50,000	50,000	250,000
401849	County Wide Landscaping Improvements	A	50,000	100,000	100,000	100,000	100,000	450,000
401722	County Wide Paving	A	50,000	50,000	250,000	250,000	250,000	850,000
401721	County Wide Playgrounds	A	0	0	140,000	140,000	140,000	420,000
401752	County Wide Shelters	A	0	0	70,000	70,000	70,000	210,000
401723	County Wide Signs	A	50,000	50,000	50,000	50,000	50,000	250,000
402132	Davis Boat Ramp Repairs	A	150,000	0	0	0	0	150,000
401761	Destructive Vegetation Control	A	0	50,000	50,000	50,000	50,000	200,000
	Kelly Pk Soccer Complex Well & Irrigation Upgrades	A	0	0	0	400,000	0	400,000
	Lynn Hall Pier and Park Repair	T	0	1,250,000	0	0	0	1,250,000
	Matlacha Boat Ramp Dock Replacement	A	0	0	30,000	0	0	30,000
	Pine Island Comm Marina Dock Repl & Dredging	A	0	250,000	0	0	0	250,000
401674	Pool Improvements	A	0	50,000	150,000	150,000	150,000	500,000
401823	Pool Maintenance and Repairs	A	40,000	40,000	40,000	40,000	40,000	200,000
402029	Stadium R & R - City of Palms	S	40,000	40,000	40,000	40,000	40,000	200,000
401734	Stadium R & R - Hammond Stadium	S	40,000	40,000	40,000	40,000	40,000	200,000
402122	Stadiums Maintenance & Improvements	S	1,000,000	1,000,000	1,700,000	1,700,000	1,700,000	7,100,000
	Terry Park Annex Reskin Building	A	0	0	200,000	0	0	200,000
402099	Terry Park Extension Services	A	0	0	0	750,000	0	750,000
PARKS MAINTENANCE TOTAL			1,695,000	3,195,000	3,155,000	4,055,000	2,905,000	15,005,000

TOTAL MAINTENANCE BUDGET			28,496,527	28,301,678	28,452,034	25,781,716	28,550,867	139,582,822
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MAJOR MAINTENANCE PROGRAM (continued)

The Major Maintenance Program consists of projects that are not capitalized. These projects are classified as operating expenses rather than capital expenses because the finished product does not become a new fixed asset. The expenses relate to major repairs and renovations to existing assets. The Major Maintenance Program also includes major dollars provided to other entities as pass through funding for major maintenance/renovations. Major maintenance projects are a minimum of \$25,000, with the exception of pass through funding. Projects funded with grant dollars from South Florida Water Management District (SFWMD), West Coast Inland Navigational District (WCIND), and state and federal agencies are considered pass through funding.



SECTION C - FINANCIAL POLICY

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FUND TYPES	C-6



GENERAL BUDGET POLICY

1. The operating budget authorizing expenditure of County money will be adopted annually by the Board at the fund level.
2. The budget must be balanced. This means that the budgeted expenditures and reserves of each fund (including reserves for contingencies, cash flow, and all other purposes) will equal the sum of projected fund balance at the beginning of the fiscal year, plus all revenues which reasonably can be expected to be received during the fiscal year (budgeted at 95%, in accordance with State Statutes).
3. A reserve for contingency will be budgeted in each major operating fund in an amount not less than 2% nor more than 5% of the total fund budget. Each major capital fund will have a contingency reserve equaling not less than 5% nor more than 10% of the total fund budget. For the General Fund, the amount shall not be less than 3% or more than 5%.
4. A reserve for cash balance will be budgeted in any fund which requires monies to be carried forward into the following year to support operations until sufficient current revenues are received, but in no case will exceed the projected cash needs for 90 days of operations, or 20% of the fund budget, whichever is greater.
5. Transfers to reserve accounts may be made during the fiscal year by the County Manager or the Budget Director, if allocations to expenditure accounts are determined to be unneeded.
6. Transfers among expenditure or revenue accounts may be made during the fiscal year by the County Manager, the Budget Director, or Department Directors if reallocations within a fund are determined to be needed. No transfers will be made without Board authority which have an impact on capital improvements or major maintenance projects. Any transfer affecting the total allocations of Constitutional Officers may not be made without Board approval.

No transfer may be made without Board approval if the result of such transfer will be to change the adopted total budget of a fund.

7. Transfers from reserves can be made with County Manager approval up to \$25,000. Transfers from reserves of more than \$25,000 require approval of the Board. Changes in the adopted total budget of a fund will be made only with Board approval of a budget amendment resolution.
8. Budget Services will prepare a periodic analysis of financial condition as well as a Debt Service Manual to provide information on the County's debt program.
9. For purposes of budget preparation, in the event policies or stated desires of the Board regarding appropriations or service levels prove to be incompatible with forecasted revenues or revenue policies, these conflicts will be resolved in favor of the revenue policy.
10. The Capital Improvement Budget, showing estimated annualized costs of capital projects, will be updated on an annual basis. Potential projects are subject to evaluation in accordance with CIP Administrative Code AC-3-9 to determine eligibility for Board of County Commissioners consideration. Potential projects are prioritized according to necessity of the project and reviewed for the operating impact of the project.
11. The Long Range Plan of the Operating Budget is a five-year projection of revenues and expenses for the millage funds.

REVENUE POLICY

1. The use of County ad valorem tax revenues will be limited to the General, Unincorporated MSTU, Library, Capital Improvement/Conservation 2020, and All Hazards Protection funds unless required in other funds by bond indenture agreements, or by the terms of municipal service taxing or benefit units.
2. The use of gas tax revenues will be limited to the Transportation Trust and Transportation Projects Funds and transit operations unless required in other funds by bond indenture agreements.
3. The use of sales tax revenues will be limited to the General and Unincorporated MSTU funds, unless required in other funds by bond indenture agreements.
4. Pursuant to Ordinance 09-01, as amended, Tourist Development Tax proceeds will be appropriated as follows:
 - 53.6% for tourist advertising and promotion for Lee County;
 - 20.0% for stadium debt service;
 - 26.4% for beach related improvements.
5. The use of revenues which have been pledged to bondholders will conform, in every respect, to bond covenants which commit those revenues.
6. Budget Services will maintain a Revenue Manual to provide information about revenue sources available to support County expenditures.
7. Periodic cost studies of County services for which user fees are imposed will be prepared, and proposed fee adjustments will be presented for Board consideration. Fee revenues will be anticipated, for purposes of budget preparation, using fee schedules which have been adopted by the Board.
8. County staff will continue to aggressively pursue cost effective grant funding opportunities.
9. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
 - 95% of the projected taxable value of current assessments; and,
 - 95% of the projected taxable value resulting from new construction.
10. Millages for debt service will be established at the amounts which will generate sufficient revenue to make all required payments.
11. The County will allocate countywide revenues to the General, Capital Improvement, and Conservation Land Acquisition fund uses.
12. All revenues which are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "Fund Balance" and budgeted accordingly for the following fiscal year.
13. Fund Balance, in excess of anticipated fund balance from Tourist Development Tax proceeds for promotional purposes, shall accrue to a reserve account for "economic recession" in an amount not to exceed one year's operational needs, or \$3 million, whichever is greater.

APPROPRIATION POLICY

1. Fund appropriations of the Board will be allocated to departments, divisions, programs, projects, grants, and line item object codes as deemed appropriate by the County Manager, Budget Director, or Department Directors to facilitate managerial control and reporting of financial operations.
2. Each year the County, in conjunction with an independent consultant, will prepare an indirect cost allocation plan which conforms to federal guidelines for grant reimbursement of administrative costs, and will bill and collect indirect cost charges where appropriate.
3. Each year the County will prepare a comprehensive five-year Capital Improvement Program identifying public facilities by service type and geographic area, which will eliminate existing deficiencies, replace inadequate facilities, and address infrastructure needs caused by new growth.
4. The annual budget will include sufficient appropriations to fund capital projects approved by the Board of County Commissioners for the purpose of completing the first year of the five-year Capital Improvement Program. Operating budget implications of these capital projects will also be identified and budgeted accordingly.

FUND TYPES

GOVERNMENTAL FUNDS

General Fund

The General Fund is the general operating fund of the Board of County Commissioners and supports activities of a countywide benefit. It is used to account for most of the budgets of elected officials and general County operating departments.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes. Examples of special revenue funds are:

- **Special Assessment Funds**
Special Assessment Funds are used to account for the financing of public improvements or services deemed to benefit the properties against which they are levied.
- **MSTU (Municipal Services Taxing Unit) Fund**
A MSTU is a special unit authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographical area. The MSTU is a dependent special district with the Board of County Commissioners acting as the Governing Body.
- **Transportation Trust Fund**
The Transportation Trust Fund provides for transportation services such as road and bridge maintenance, and engineering and design services for transportation-related capital projects.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related debt service costs.

Capital Project Funds

Capital Project funds account for financial resources to be used for the acquisition and construction of major capital facilities (other than those financed by Proprietary Funds, Special Assessment Funds, Trust Funds and Special Revenue Funds).

Permanent Fund

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for government purposes.

FUND TYPES (continued)

PROPRIETARY FUNDS

There are two types of proprietary funds:

- **Enterprise Funds**

Enterprise Funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- **Internal Service Funds**

The County uses self-supporting Internal Service Funds to provide self-insurance, data processing, vehicle maintenance, and telephone/radio services to County departments on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds

Trust and Agency funds account for assets held in trust (a) for members and beneficiaries of defined benefit pension plans or other employee benefit plans; (b) for reporting of governmental external investment pools and (c) where earned interest and principal benefit individuals, private organizations or other government.



SECTION D - SERVICES BY ORGANIZATION

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SERVICES BY ORGANIZATION

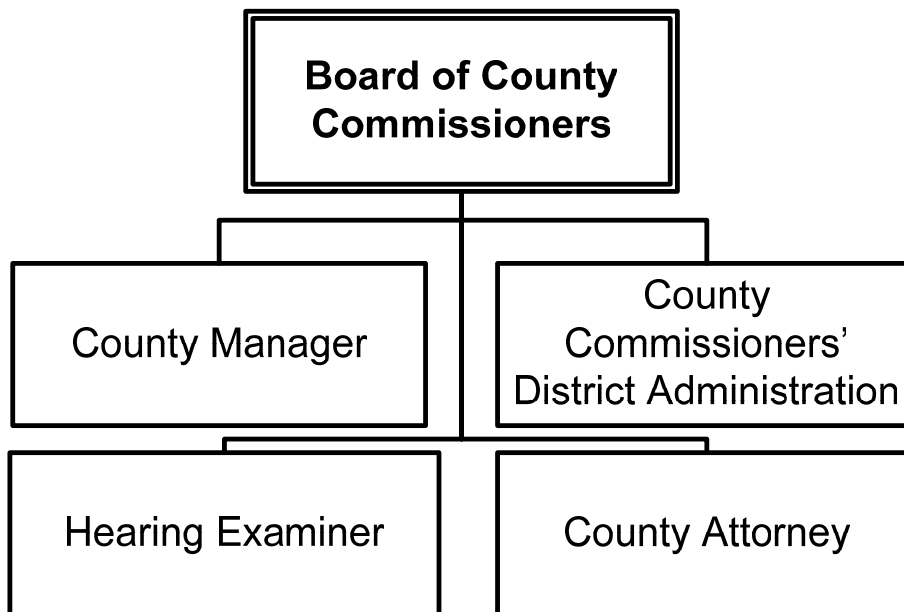
The Lee County Government organization includes several areas of service, each designated into one or more divisions. This section presents the budget by division. Some divisions are independent of any departmental structure. A division may be further divided into one or more programs.

Each area falls into one of the following three categories: Legislative/Administrative, Service Delivery, and Support Services. Legislative/Administrative departments report to the Board of County Commissioners; Service Delivery and Support Services departments report to either the Deputy County Manager, two Assistant County Managers, or Public Works Director. The areas under the Legislative/Administrative category include: the Board of County Commissioners, County Administration, County Attorney, and Hearing Examiner. Service Delivery Departments include: Community Development, Human Services, Utilities, Public Safety, Animal Services, Library, Public Parks & Recreation, Transit, Economic Development, Solid Waste, Natural Resources, Visitor & Convention Bureau, and Transportation. Support Services includes Planning and Construction, Public Resources, Information Technology Group, Purchasing, Fleet Management, County Lands, Smart Growth, Budget Services, Human Resources, and Sports Authority.

The latter part of this section is comprised of Court-Related services and Constitutional Officers' budgets. Constitutional Officers are county elected officials who do not report to the Board of County Commissioners, but receive operating funds from the County.

A brief service description is provided for each area with a budgetary summary of all the divisions and programs in that area. The budget information provides FY07-08 actual expenses, FY08-09 unaudited actuals, and FY09-10 adopted budget by division.

BOARD OF COUNTY COMMISSIONERS



The **Board of County Commissioners (BoCC)** is the governing body of Lee County Government, consisting of five Commissioners, elected county-wide and serving staggered terms of four years. District Administration is the support staff for the County Commissioners. The BoCC enacts ordinances, establishes policies and oversees all County affairs.

The **County Manager** is the Chief Executive Officer of the County. As Manager, direction is provided to county departments in implementing the policies, programs and goals of the Board of County Commissioners in a effective and efficient manner.

The **Hearing Examiner's** function is to provide an effective public forum for the collection of information that provides for legal due process and promotes consistent recommendations and decisions concerning rezonings, variances, special exceptions, special permits, and administrative appeal cases.

The **County Attorney's** office provides legal advice, legal counsel, and legal representation to the Board of County Commissioners, Port Authority, County Administration, and various boards and committees created by the Board of County Commissioners. In addition, the County Attorney's office is responsible for administering the mandated Special Master Process which gives property owners a choice between initiating dispute resolution proceedings or pursuing the traditional administrative and judicial remedies relative to permits.

County Commissioners

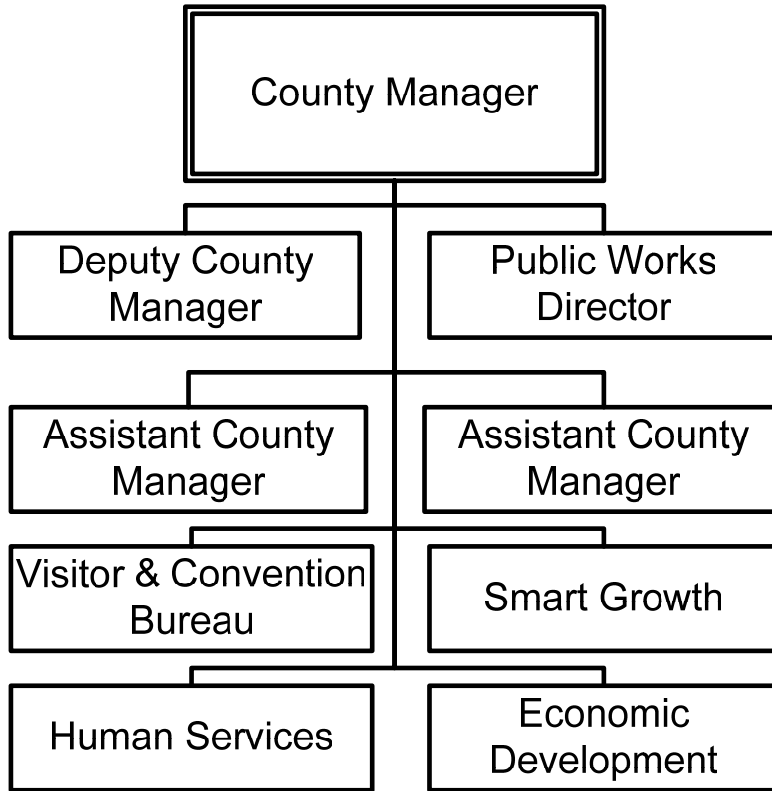
LEE COUNTY - FLORIDA
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<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2007 - 2008 ACTUAL</u>	<u>2008 - 2009 UNAUDITED ACTUAL</u>	<u>2009 - 2010 ADOPTED</u>
County Commissioners			
Board of County Commissioners	\$ 1,238,124	\$ 1,209,776	\$ 1,203,933
Total	<u>\$ 1,238,124</u>	<u>\$ 1,209,776</u>	<u>\$ 1,203,933</u>
County Manager			
County Manager	\$ 1,453,585	\$ 1,418,315	\$ 1,246,955
Total	<u>\$ 1,453,585</u>	<u>\$ 1,418,315</u>	<u>\$ 1,246,955</u>
County Attorney			
Legal Counsel	\$ 3,752,578	\$ 3,562,267	\$ 3,698,865
Special Master Process	\$ 0	\$ 12,079	\$ 23,964
Total	<u>\$ 3,752,578</u>	<u>\$ 3,574,346</u>	<u>\$ 3,722,829</u>
Hearing Examiner			
Hearing Examiner	\$ 767,025	\$ 755,806	\$ 759,790
Total	<u>\$ 767,025</u>	<u>\$ 755,806</u>	<u>\$ 759,790</u>
GRAND TOTAL	<u><u>\$ 7,211,312</u></u>	<u><u>\$ 6,958,243</u></u>	<u><u>\$ 6,933,507</u></u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 6,444,287	\$ 6,190,358	\$ 6,149,753
Special Revenue Fund	\$ 767,025	\$ 767,885	\$ 783,754
GRAND TOTAL	<u><u>\$ 7,211,312</u></u>	<u><u>\$ 6,958,243</u></u>	<u><u>\$ 6,933,507</u></u>

COUNTY MANAGER



Deputy County Manager, two Assistant County Managers, and Public Works Director comprise the County Manager's senior management, and their areas of responsibility are described on the pages following.

Public Works Administration provides direction and support to the Departments of Transportation, Construction and Design, and the Divisions of Natural Resources, Solid Waste, and Utilities, as well as Contracts Management. It shares responsibility with Community Development Administration in the management of Fiscal Internal Support.

Visitor and Convention Bureau (VCB) manages the activity of the tourist tax to promote off-season tourism to Lee County and create a county-wide cooperative marketing program to encourage local and non-profit attractions to market their facilities to tourists. VCB represents the Lee County tourism industry at the local, state, national, and international levels.

Smart Growth shapes the future growth of Lee County through a proactive, inclusive community effort that continuously improves the quality of life by reaching a harmonious balance between economic development, environmental sustainability and community livability.

Human Services provides programs and services which include Housing Services, Family Self-Sufficiency Assistance, Neighborhood Building, State Health Programs, Partnering for Results (Community Funding Partnership), and State Mandates.

Economic Development works with a variety of business organizations from other counties, states, and countries to attract new businesses as well as to retain and expand existing industries and the job base in Lee County.

County Manager

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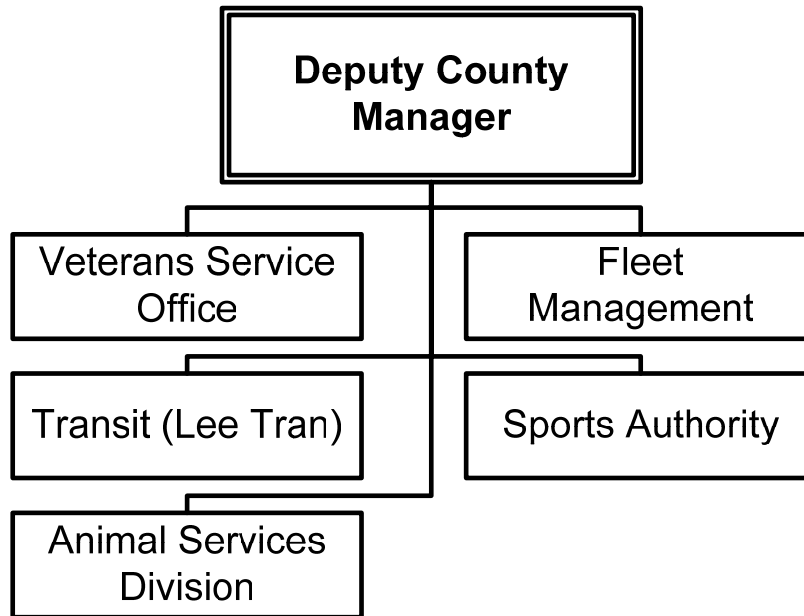
<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2007 - 2008</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>ADOPTED</u>
Human Services			
Human Svcs Fiscal Mgmt.	\$ 386,369	\$ 354,622	\$ 462,946
Neighborhood Bldg Program	\$ 744,599	\$ 619,327	\$ 613,301
Human Svcs Admin/Clerical	\$ 1,032,476	\$ 922,370	\$ 1,004,050
Neighborhood Improvements	\$ 5,703,593	\$ 4,384,042	\$ 19,162,392
Administration & Housing Asst	\$ 98,838	\$ 102,184	\$ 24,112
Housing Services/General	\$ 771,839	\$ 1,408,271	\$ 1,969,333
State Mandated Programs	\$ 9,624,954	\$ 9,761,746	\$ 9,058,860
State Health Programs	\$ 145,729	\$ 0	\$ 0
Family Services Unit Program	\$ 1,835,482	\$ 1,819,051	\$ 1,531,174
Supportive Housing Program	\$ 2,273,200	\$ 2,313,203	\$ 489,744
Non Grant Donations	\$ 0	\$ 171,126	\$ 323,083
Partnering For Results	\$ 4,131,387	\$ 4,431,629	\$ 4,458,709
Small Business Development	\$ 11,355	\$ 59,935	\$ 104,672
Total	<u>\$ 26,759,821</u>	<u>\$ 26,347,506</u>	<u>\$ 39,202,376</u>
State Health Programs			
State Health Programs	\$ 2,347,416	\$ 2,411,094	\$ 2,452,331
Total	<u>\$ 2,347,416</u>	<u>\$ 2,411,094</u>	<u>\$ 2,452,331</u>
Visitor & Convention Bureau			
Capital Planning	\$ 572,811	\$ 548,472	\$ 600,492
Attraction Marketing	\$ 100,106	\$ 330,838	\$ 335,828
Visitor & Convention Bureau	\$ 10,390,452	\$ 11,094,766	\$ 11,713,975
Total	<u>\$ 11,063,369</u>	<u>\$ 11,974,076</u>	<u>\$ 12,650,295</u>
Smart Growth			
Smart Growth	\$ 220,648	\$ 274,198	\$ 304,151
Total	<u>\$ 220,648</u>	<u>\$ 274,198</u>	<u>\$ 304,151</u>
Economic Development			
Industrial Development	\$ 1,629,416	\$ 1,625,092	\$ 1,627,030
Incentive Program	\$ 141,153	\$ 45,950	\$ 0
Total	<u>\$ 1,770,569</u>	<u>\$ 1,671,042</u>	<u>\$ 1,627,030</u>
PW/DCD Internal Services			
Public Works Admin.	\$ 727,410	\$ 785,458	\$ 763,518
Total	<u>\$ 727,410</u>	<u>\$ 785,458</u>	<u>\$ 763,518</u>
GRAND TOTAL	<u>\$ 42,889,233</u>	<u>\$ 43,463,374</u>	<u>\$ 56,999,701</u>

COUNTY MANAGER (continued)

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 <u>UNAUDITED</u> <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 24,631,617	\$ 26,115,125	\$ 39,589,051
Special Revenue Fund	\$ 18,257,616	\$ 17,348,249	\$ 17,410,650
GRAND TOTAL	<u>\$ 42,889,233</u>	<u>\$ 43,463,374</u>	<u>\$ 56,999,701</u>



DEPUTY COUNTY MANAGER



Veterans Services counsels, advises, and assists Lee County veterans and their dependents with obtaining benefits, and acts as a liaison between Lee County government, the media, and the general public on veteran-related matters.

Transit oversees LeeTran (the County's transit system) which provides fixed route bus transportation services for citizens and visitors of Lee County, administers an employer van pool program and provides paratransit services in compliance with the Americans with Disabilities Act.

Sports Authority works to attract sporting events and activities that will provide economic impact to the Lee County community. It also acts as a clearinghouse to local, national and international sports entities, assisting with the marketing and promotion of events that target the Lee County area as a potential host site.

Fleet Management is responsible for vehicle maintenance and repair, fuel management and a disaster management plan for County-owned equipment in the event of a natural disaster.

Animal Services provides comprehensive animal control services through education, enforcement of laws and ordinances, community complaint resolution, and programs and services that include lost and found pets, adoptions, low-cost spay/neuter assistance and sheltering of stray and abused animals. Animal Services is dedicated to providing proactive programs and services aimed at preventing overpopulation in Lee County.

Deputy County Manager

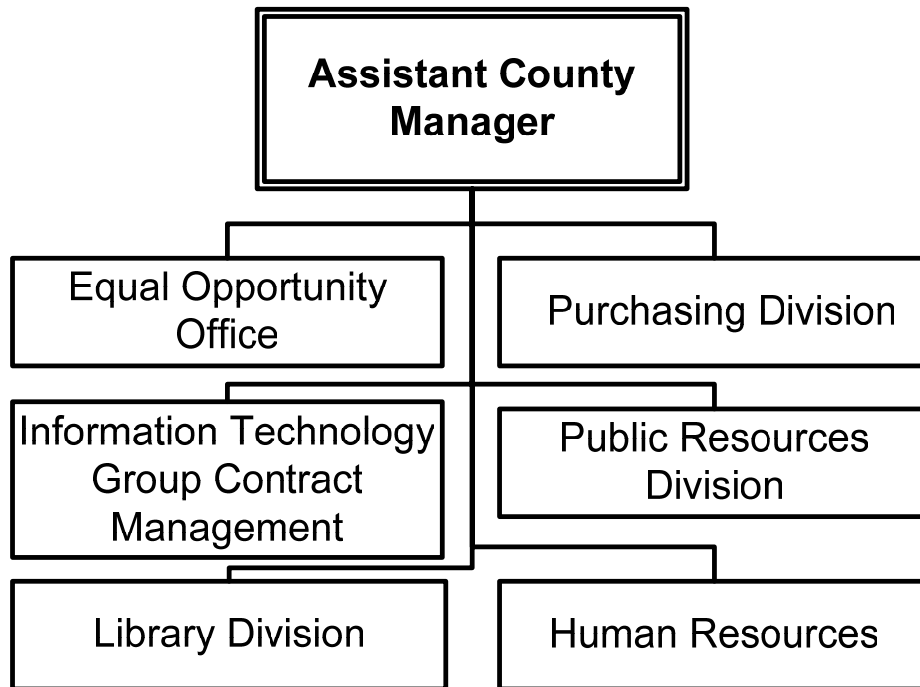
LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2007 - 2008 ACTUAL</u>	<u>2008 - 2009 UNAUDITED ACTUAL</u>	<u>2009 - 2010 ADOPTED</u>
County Manager			
Veterans Services	\$ 299,077	\$ 296,028	\$ 254,290
Total	<u>\$ 299,077</u>	<u>\$ 296,028</u>	<u>\$ 254,290</u>
Transit			
Fixed Route Service	\$ 22,678,440	\$ 23,334,728	\$ 21,101,912
Total	<u>\$ 22,678,440</u>	<u>\$ 23,334,728</u>	<u>\$ 21,101,912</u>
Sports Authority			
Industrial Development	\$ 639,825	\$ 713,642	\$ 728,984
Total	<u>\$ 639,825</u>	<u>\$ 713,642</u>	<u>\$ 728,984</u>
Fleet Management			
Rolling & Motorized Equipment	\$ 10,794,576	\$ 9,452,449	\$ 11,387,003
Emergency Response	\$ 208,713	\$ 228,297	\$ 233,559
Total	<u>\$ 11,003,289</u>	<u>\$ 9,680,746</u>	<u>\$ 11,620,562</u>
Animal Services			
Animal Svcs-Shelter Operations	\$ 1,884,725	\$ 1,654,829	\$ 1,560,518
Animal Svcs -Field Operations	\$ 1,499,410	\$ 1,430,161	\$ 1,571,556
Animal Svcs- Spay & Neuter	\$ 660,890	\$ 765,630	\$ 557,068
Total	<u>\$ 4,045,025</u>	<u>\$ 3,850,620</u>	<u>\$ 3,689,142</u>
GRAND TOTAL	<u>\$ 38,665,656</u>	<u>\$ 37,875,764</u>	<u>\$ 37,394,890</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 507,790	\$ 524,325	\$ 487,849
Special Revenue Fund	\$ 4,684,850	\$ 4,564,262	\$ 4,418,126
Enterprise Fund	\$ 22,678,440	\$ 23,334,728	\$ 21,101,912
Internal Service Fund	\$ 10,794,576	\$ 9,452,449	\$ 11,387,003
GRAND TOTAL	<u>\$ 38,665,656</u>	<u>\$ 37,875,764</u>	<u>\$ 37,394,890</u>

ASSISTANT COUNTY MANAGER



Equal Opportunity promotes equal opportunity in employment and housing by enforcing the local, state and federal civil rights laws through administrative action, education, outreach and technical assistance.

Purchasing saves hundreds of thousands of taxpayer dollars each year through a centralized system for procuring goods and services for countywide use. Both vendors and County departments are served through the research and development of open and fair specifications, which results in purchases at the lowest possible price in the shortest amount of time. Purchasing also administers the countywide procurement card program.

Information Technology Group (ITG) refers to the Information Technology and Telecommunications contract and vendor.

Public Resources provides citizens and other departments with a central contact for obtaining information and assistance. The division works closely with neighborhood groups in obtaining above core level services through the creation and management of municipal services taxing and benefit units (MST/BU). Lee TV, the County's public television station, is produced by Public Resources. Internal support provided to County departments includes agenda preparation, mail, duplicating, and graphic services.

Human Resources provides employee services which includes recruitment and staffing, employee relations, salary administration/compensation, employee benefits, and labor relations.

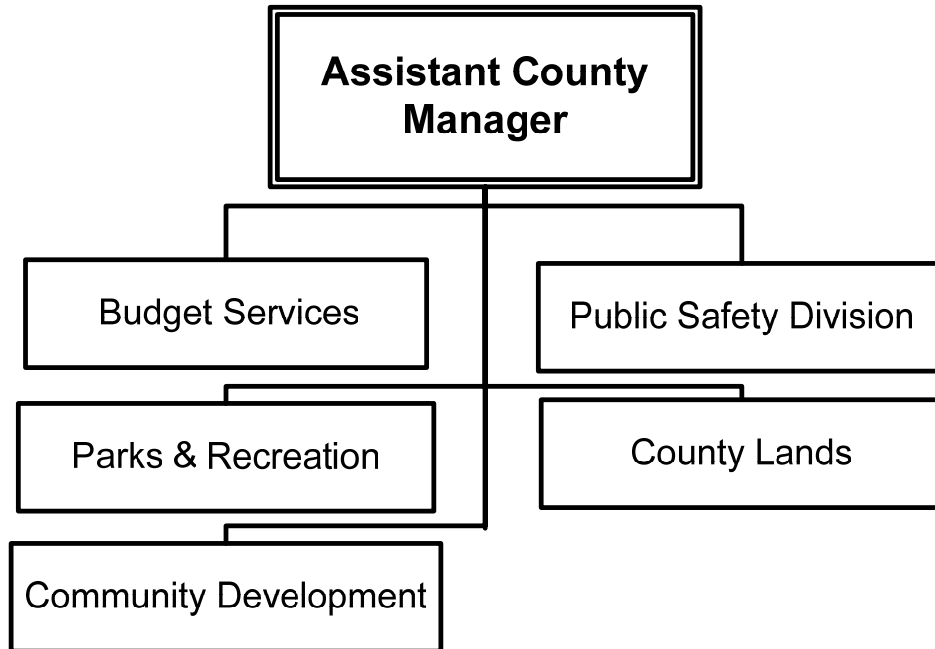
Library includes 11 library buildings, Talking Books services, processing center, book mobile and institutional services.

Assistant County Manager

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2007 - 2008</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>ADOPTED</u>
County Manager			
Equal Employment Opportunity	\$ 461,662	\$ 448,863	\$ 432,263
Housing Enforcement - HUD	\$ 78,978	\$ 73,553	\$ 83,754
Total	<u>\$ 540,640</u>	<u>\$ 522,416</u>	<u>\$ 516,017</u>
Purchasing			
Purchasing Services	\$ 787,659	\$ 714,084	\$ 758,634
Total	<u>\$ 787,659</u>	<u>\$ 714,084</u>	<u>\$ 758,634</u>
Information Technology			
Telephones	\$ 4,557,363	\$ 4,081,739	\$ 4,348,086
Data Processing	\$ 9,694,310	\$ 9,506,937	\$ 9,892,821
Total	<u>\$ 14,251,673</u>	<u>\$ 13,588,676</u>	<u>\$ 14,240,907</u>
Public Resources			
MSTBU Services	\$ 409,047	\$ 417,456	\$ 398,424
Public Resources	\$ 1,921,938	\$ 1,531,183	\$ 1,614,227
Total	<u>\$ 2,330,985</u>	<u>\$ 1,948,639</u>	<u>\$ 2,012,651</u>
Human Resources			
Human Resources	\$ 2,274,135	\$ 2,169,538	\$ 2,115,602
Human Resources - Training	\$ 105,299	\$ 93,811	\$ 97,994
Total	<u>\$ 2,379,434</u>	<u>\$ 2,263,349</u>	<u>\$ 2,213,596</u>
Library			
Library Services	\$ 28,489,536	\$ 27,131,891	\$ 25,125,629
Total	<u>\$ 28,489,536</u>	<u>\$ 27,131,891</u>	<u>\$ 25,125,629</u>
GRAND TOTAL	<u>\$ 48,779,927</u>	<u>\$ 46,169,055</u>	<u>\$ 44,867,434</u>
 <u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 4,512,431	\$ 4,004,242	\$ 4,103,610
Special Revenue Fund	\$ 28,936,631	\$ 27,581,370	\$ 25,562,253
Internal Service Fund	\$ 15,330,865	\$ 14,583,443	\$ 15,201,571
GRAND TOTAL	<u>\$ 48,779,927</u>	<u>\$ 46,169,055</u>	<u>\$ 44,867,434</u>

ASSISTANT COUNTY MANAGER



Community Development oversees various aspects of development and construction in Lee County to ensure proper land use to meet the demands of a growing population and the natural environment.

County Lands provides real estate services to all County Departments, as applicable. Additionally, the division is responsible for Lee County's real estate inventory control.

Budget Services is responsible for the preparation and implementation of the County budget, management studies, grants management, debt management and risk management.

Parks & Recreation services include programming and maintenance of park and recreational facilities including regional, community, and neighborhood parks, recreation and community centers, pools, boat ramps, professional sports complexes (Hammond Stadium home of the Minnesota Twins Spring Training and City of Palms Park home of the Boston Red Sox Spring Training), and over 22,000 acres of Conservation lands. Extension Services partnering with the University of Florida provides education and training focused on the issues and needs of Lee County in the areas of horticulture, sustainable agriculture, natural resources, Florida Yards and Neighborhoods, 4-H youth development, family and consumer sciences and marine sciences.

Public Safety provides services to citizens and visitors of Lee County including emergency medical services, emergency management services, government communications, emergency dispatch and emergency telephone system (E-911).

Assistant County Manager

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
Community Development			
DCD - Planning	\$ 1,674,555	\$ 1,598,164	\$ 1,618,256
Development Review	\$ 2,284,424	\$ 1,966,070	\$ 1,820,750
Zoning Review	\$ 564,898	\$ 394,401	\$ 343,405
Rezoning & DRI's	\$ 2,071,995	\$ 1,865,922	\$ 1,723,000
DCD Plan Env Svcs	\$ 1,318,065	\$ 1,324,701	\$ 1,175,929
DCD Admin & Support	\$ 1,950,496	\$ 1,617,209	\$ 1,518,373
Permit Issuance	\$ 2,598,753	\$ 1,911,647	\$ 1,635,287
Building Inspections	\$ 5,931,923	\$ 4,046,280	\$ 3,198,142
Code Enforcement	\$ 3,416,476	\$ 3,346,335	\$ 3,465,712
Plans Review	\$ 1,846,959	\$ 1,399,173	\$ 999,776
Environmental Sciences	\$ 0	\$ 235,871	\$ 0
Administration & Housing Asst	\$ 5,791,483	\$ 3,591,318	\$ 388,633
Total	\$ 29,450,027	\$ 23,297,091	\$ 17,887,263
 County Lands			
County Lands	\$ 1,163,568	\$ 1,115,319	\$ 1,139,657
Total	\$ 1,163,568	\$ 1,115,319	\$ 1,139,657
 County Manager			
Budget Operations	\$ 1,083,405	\$ 1,047,587	\$ 1,007,877
Risk Mgmt Administration	\$ 339,574	\$ 347,454	\$ 363,300
Total	\$ 1,422,979	\$ 1,395,041	\$ 1,371,177
 Parks and Recreation			
Extension Services	\$ 1,088,545	\$ 1,013,998	\$ 1,034,189
Parks & Recreation Operations	\$ 28,771,063	\$ 27,192,004	\$ 25,784,999
Florida Community Trust	\$ 1,565,444	\$ 1,896,595	\$ 0
Total	\$ 31,425,052	\$ 30,102,597	\$ 26,819,188

ASSISTANT COUNTY MANAGER (continued)

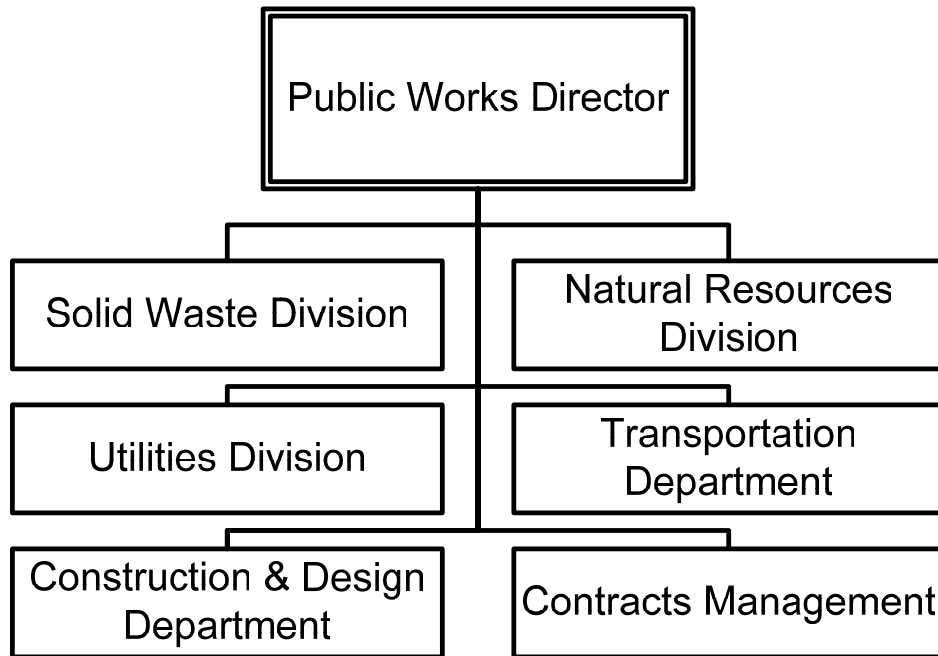
<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
Public Safety			
Fire Protection	\$ 15,449	\$ 16,964	\$ 22,619
Emergency Mgmt Operations	\$ 1,831,019	\$ 1,550,111	\$ 1,020,387
All Hazards Protections	\$ 1,294,114	\$ 1,369,035	\$ 949,393
Emergency Response	\$ 35,007,628	\$ 33,563,623	\$ 32,276,124
Emergency Dispatching	\$ 2,972,922	\$ 2,676,129	\$ 2,600,004
E911 Implementation	\$ 3,115,617	\$ 3,141,971	\$ 2,691,346
Govt Communications Network	\$ 1,979,474	\$ 3,062,083	\$ 1,575,687
Pub Safety-Logistics	\$ 3,426,857	\$ 2,511,637	\$ 2,994,215
Pub Safety-Info Resources	\$ 995,513	\$ 981,958	\$ 1,179,328
Total	<u>\$ 50,638,593</u>	<u>\$ 48,873,511</u>	<u>\$ 45,309,103</u>
GRAND TOTAL	<u>\$ 114,100,219</u>	<u>\$ 104,783,559</u>	<u>\$ 92,526,388</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 59,643,704	\$ 55,793,342	\$ 53,558,786
Special Revenue Fund	\$ 48,657,875	\$ 41,856,841	\$ 35,948,407
Capital Project Fund	\$ 3,479,592	\$ 3,723,839	\$ 1,080,208
Internal Service Fund	\$ 2,319,048	\$ 3,409,537	\$ 1,938,987
GRAND TOTAL	<u>\$ 114,100,219</u>	<u>\$ 104,783,559</u>	<u>\$ 92,526,388</u>



PUBLIC WORKS DIRECTOR



Utilities is a self-supported enterprise system responsible for the operation and management of a potable water system and a consolidated sewer system.

Solid Waste is a self-supported enterprise operation responsible for the mandatory countywide garbage collection program for businesses and residences, the Waste-to-Energy facility and transfer station, the Materials Recycling Facility, Lee/Hendry Landfill, Hendry County Transfer Stations and the household hazardous waste collection system.

Contracts Management supports departments and divisions in development, negotiation, and administration of construction, contracts, professional service agreements and other professional service contracts.

Natural Resources provides for management and protection of the County's natural resources through well permitting, water conservation, water quality monitoring, flood protection, beach preservation, waterway/marine resources, hazardous waste management and pollutant storage tank programs.

Transportation is responsible for all of the County's transportation-related activities which include repair and maintenance of roads, signs, bridges, and canals; operation of three toll facilities and related bridges; engineering and management of transportation capital projects.

Construction and Design provides engineering, design, planning, project management, and inspection for County and Constitutional construction projects. It also provides building maintenance and repair services, service contract administration, record storage, and leased property administration for County departments.

Public Works Director

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	<u>2007 - 2008</u> <u>ACTUAL</u>	<u>2008 - 2009</u> <u>UNAUDITED</u> <u>ACTUAL</u>	<u>2009 - 2010</u> <u>ADOPTED</u>
Utilities			
WW Treatment - Waterway East	\$ 1,044,439	\$ 1,054,295	\$ 1,113,102
WW Treatment - Fiesta Villas	\$ 2,007,132	\$ 2,135,544	\$ 2,232,454
Water Prod - Waterway	\$ 440,469	\$ 328,577	\$ 399,653
Water Prod - College	\$ 97,454	\$ 35,514	\$ 16,000
Water Prod - Green Me	\$ 3,556,192	\$ 3,127,815	\$ 2,884,647
Water Prod - Bartow	\$ 146,031	\$ 32,838	\$ 39,975
Water Prod - Pine Woods	\$ 1,663,596	\$ 2,193,692	\$ 2,104,697
WW Treatment - San Carlos	\$ 227,746	\$ 296,818	\$ 446,293
WW Treatment - Three Oaks	\$ 1,587,688	\$ 1,634,334	\$ 1,502,226
Water Production - Olga	\$ 1,716,400	\$ 1,818,760	\$ 2,024,663
Water Distribution	\$ 2,874,529	\$ 3,020,708	\$ 3,223,945
Wastewater Treatment Contracts	\$ 6,684,113	\$ 7,975,136	\$ 7,402,363
Wastewater Collection	\$ 4,224,566	\$ 5,144,945	\$ 5,066,650
Utilities-Maintenance Services	\$ 1,879,079	\$ 1,973,102	\$ 2,226,642
Wastewater Treat - Pkg. Plants	\$ 27,533	\$ 9,555	\$ 15,719
Wastewater Treatment-Beach	\$ 2,335,388	\$ 2,209,325	\$ 2,176,282
WWW Treatment -Pine Island	\$ 375,896	\$ 409,146	\$ 444,825
Utilities-Gateway Treatment Pl	\$ 722,862	\$ 522,622	\$ 662,359
Utilities Admin - Sewer	\$ 2,344,249	\$ 2,316,973	\$ 1,853,212
Utilities-Electronic Dept	\$ 1,572,502	\$ 1,562,224	\$ 1,533,554
Utilities Admin - Water	\$ 2,434,210	\$ 2,223,107	\$ 2,281,222
Utilities Admin - Mgmt	\$ 1,979,736	\$ 1,675,849	\$ 1,766,719
Utilities Engineering	\$ 1,289,922	\$ 1,432,940	\$ 1,777,924
Water Meter Service	\$ 1,989,709	\$ 2,167,885	\$ 2,489,219
Billing & Collection	\$ 2,335,616	\$ 2,266,131	\$ 2,725,724
Water Production - Corkscrew	\$ 3,183,768	\$ 3,079,004	\$ 3,172,126
Utilities-Support Services	\$ 826,637	\$ 670,599	\$ 623,396
Construction Crew	\$ 1,236,379	\$ 189,129	\$ 0
Utilities-Water Prod-North Lee	\$ 1,945,311	\$ 2,037,713	\$ 1,772,708
Locates Inspections	\$ 622,897	\$ 562,230	\$ 631,170
Industrial Pretreatment	\$ 183,210	\$ 168,611	\$ 186,844
Asset Management	\$ 53,790	\$ 975,481	\$ 938,603
Utilities - Fiscal	\$ 203,617	\$ 494,066	\$ 534,378
Total	<u>\$ 53,812,666</u>	<u>\$ 55,744,668</u>	<u>\$ 56,269,294</u>
Solid Waste			
Right of Way Cleanup	\$ 460,558	\$ 379,857	\$ 440,191
Solid Waste Operations	\$ 21,912,589	\$ 22,059,487	\$ 23,386,708
Recycling	\$ 1,273,155	\$ 1,247,027	\$ 1,222,625
Disposal Facilities	\$ 25,132,836	\$ 24,487,299	\$ 26,926,762
Hendry Co. Transfer Stations	\$ 1,235,541	\$ 1,174,367	\$ 1,023,163
Lee/Hendry Landfill	\$ 4,344,721	\$ 3,642,849	\$ 4,247,271
Total	<u>\$ 54,359,400</u>	<u>\$ 52,990,886</u>	<u>\$ 57,246,720</u>
Public Works			
Contracts Int Svcs/Public Wks	\$ 490,355	\$ 460,066	\$ 462,111
Total	<u>\$ 490,355</u>	<u>\$ 460,066</u>	<u>\$ 462,111</u>

PUBLIC WORKS DIRECTOR (continued)

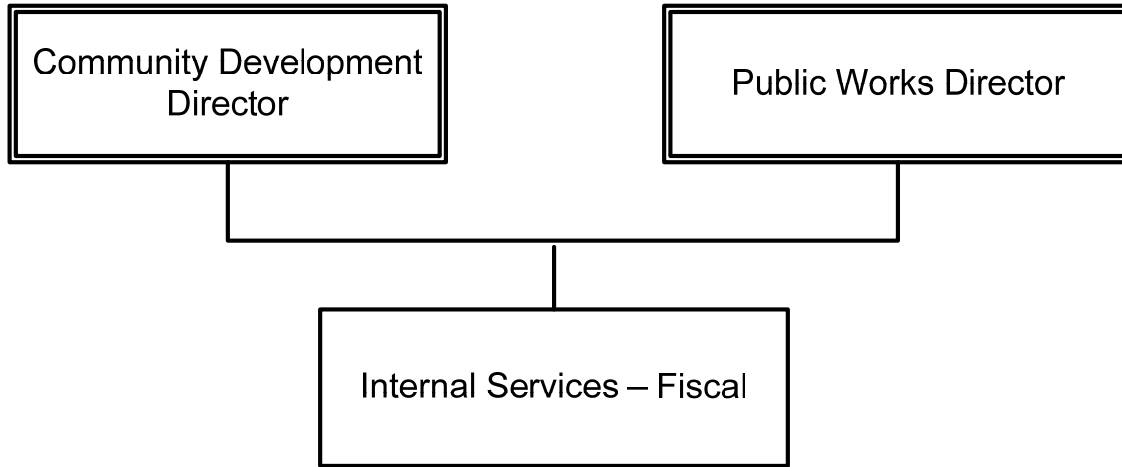
DEPARTMENT/DIVISION/PROGRAM	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 <u>UNAUDITED</u> <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
Natural Resources			
Marine Svcs / Marine Sciences	\$ 802,811	\$ 769,106	\$ 783,470
Manatee Conservation	\$ 0	\$ 20,000	\$ 0
Ground Water Mgmt	\$ 955,642	\$ 777,560	\$ 721,704
Environmental Lab	\$ 1,728,103	\$ 1,542,477	\$ 1,571,826
Pollutant Storage Tanks	\$ 311,473	\$ 304,046	\$ 314,955
Surface Water Mgmt	\$ 1,644,353	\$ 1,844,070	\$ 1,627,323
Small Quantity Generator	\$ 559,909	\$ 596,590	\$ 579,917
Total	\$ 6,002,291	\$ 5,853,849	\$ 5,599,195
Dept. of Transportation			
DOT Administration	\$ 1,656,716	\$ 1,589,038	\$ 1,579,682
GIS Operations	\$ 1,164,485	\$ 901,156	\$ 838,549
Canal Maintenance	\$ 2,832,275	\$ 2,591,809	\$ 2,395,552
Landscape Maintenance	\$ 3,052,130	\$ 3,990,696	\$ 3,742,735
Traffic - Engineering	\$ 2,368,183	\$ 2,240,639	\$ 2,142,419
Roadway Maintenance	\$ 13,562,449	\$ 12,645,912	\$ 12,367,220
Traffic - Signs & Markings	\$ 3,559,010	\$ 3,259,423	\$ 2,967,228
Traffic - Signal Systems	\$ 4,889,839	\$ 4,537,725	\$ 3,699,019
DOT Eng. - Planning	\$ 792,171	\$ 791,270	\$ 757,041
Bridge Maintenance	\$ 1,663,097	\$ 1,561,487	\$ 1,370,450
Toll Facilities R&R	\$ 955,900	\$ 184,230	\$ 500,000
DOT Eng. - Construction	\$ 2,661,737	\$ 2,466,143	\$ 2,655,347
DOT Eng. - Design	\$ 1,397,429	\$ 1,282,230	\$ 985,462
Toll Bridge Operations	\$ 9,682,806	\$ 8,829,082	\$ 10,151,894
Total	\$ 50,238,227	\$ 46,870,840	\$ 46,152,598
Construction and Design			
Facilities Mgmt Administration	\$ 7,921,729	\$ 7,195,273	\$ 7,111,190
Maintenance & Repair Services	\$ 6,352,179	\$ 6,521,356	\$ 7,353,422
Construction and Design	\$ 1,272,212	\$ 1,203,626	\$ 1,208,686
Fac Maint - Non-Routine Maint	\$ 1,303,326	\$ 799,012	\$ 0
Total	\$ 16,849,446	\$ 15,719,267	\$ 15,673,298
GRAND TOTAL	\$ 181,752,385	\$ 177,639,576	\$ 181,403,216

EXPENDITURES BY FUND TYPE

General Fund	\$ 22,007,075	\$ 20,194,141	\$ 20,055,414
Special Revenue Fund	\$ 39,880,516	\$ 38,715,549	\$ 36,191,508
Enterprise Fund	\$ 119,864,794	\$ 118,729,886	\$ 125,156,294
GRAND TOTAL	\$ 181,752,385	\$ 177,639,576	\$ 181,403,216



INTERNAL SERVICES



The **Fiscal Internal Support** Program provides support to the departments and divisions that report to the Directors of Community Development and Public Works, with the exception of Utilities. Additionally, this program provides fiscal report to independent division County Lands.

Internal Services

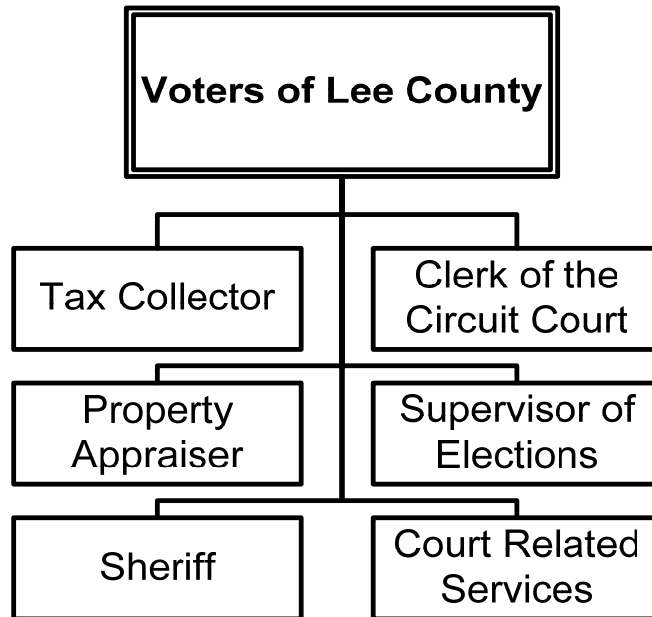
LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 <u>UNAUDITED</u> <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
PW/DCD Internal Services			
Internal Services Fiscal	\$ 1,064,072	\$ 989,443	\$ 969,508
Total	\$ 1,064,072	\$ 989,443	\$ 969,508
GRAND TOTAL	\$ 1,064,072	\$ 989,443	\$ 969,508

EXPENDITURES BY FUND TYPE

<u>General Fund</u>	\$ 1,064,072	\$ 989,443	\$ 969,508
GRAND TOTAL	\$ 1,064,072	\$ 989,443	\$ 969,508

COURTS AND CONSTITUTIONAL OFFICERS



The **Tax Collector**, an elected County officer, is charged with the collection of ad valorem taxes levied by the County, School Board, any special taxing district within the County, and all municipalities within the County. The Board pays for facilities-related support and in part funds the operations of this office as do other taxing authorities in Lee County through the payment of ad valorem tax collection fees.

The **Clerk of the Circuit Court**, an elected officer, is charged with being keeper of the county's public records, custodian of county funds, auditor and chief financial officer of the county, ex-officio clerk to the Board of County Commissioners, and Clerk to the County and Circuit Courts. The Clerk is required to provide accountability to the public relating to the fiscal information important to the operation of government. The Clerk does this through financial reporting and accurate record keeping.

The **Property Appraiser**, an elected County officer, is charged with determining the value of all property within the County, maintaining certain records connected therewith, and determining the tax on taxable property after tax rates have been adopted. Once again, the Board pays for facilities-related support and in part funds the operations of this office as do other taxing authorities in Lee County through the payment of appraisal fees.

The **Supervisor of Elections**, an elected County official acting under the direction of the Secretary of State, is responsible for maintaining uniformity in the application, operation, and interpretation of the state election laws. The operations of this office are funded by the Board of County Commissioners.

The **Sheriff**, an elected official, acts as the chief law enforcement officer for Lee County, with funding being provided by the Board of County Commissioners.

Court-Related Services consists of the State Attorney (elected), Public Defender (elected), Criminal Conflict and Civil Regional Counsel, Guardian Ad Litem, Court Administration, Medical Examiner, and two legal aid service providers. The first five entities are mainly state funded functions; all entities receive partial operating funding from the Board of County Commissioners.

Courts and Constitutional Officers

LEE COUNTY - FLORIDA
2009 - 2010

DEPARTMENT/DIVISION/PROGRAM	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 <u>UNAUDITED</u> <u>ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
Tax Collector			
Support to Tax Collector	\$ 1,413,545	\$ 1,407,724	\$ 1,380,037
Tax Collect. Fund Collect Fees	\$ 22,698,728	\$ 20,107,954	\$ 17,122,339
Total	\$ 24,112,273	\$ 21,515,678	\$ 18,502,376
Clerk to the Board			
Support to Clerk to Board	\$ 1,152,589	\$ 1,233,272	\$ 1,189,141
Finance & Internal Audit	\$ 7,510,157	\$ 7,877,297	\$ 8,117,923
VCB - Audit	\$ 712,101	\$ 657,098	\$ 603,780
Total	\$ 9,374,847	\$ 9,767,667	\$ 9,910,844
Property Appraiser			
Support to Property Appraiser	\$ 3,024,087	\$ 2,711,636	\$ 2,356,137
Prop Appr. Fund Collect Fees	\$ 9,794,255	\$ 9,112,289	\$ 8,973,767
Total	\$ 12,818,342	\$ 11,823,925	\$ 11,329,904
Supervisor of Elections			
Support to Supervisor of Elect	\$ 1,775,923	\$ 818,565	\$ 842,434
Supervisor of Elections	\$ 5,601,035	\$ 5,230,020	\$ 4,962,620
Total	\$ 7,376,958	\$ 6,048,585	\$ 5,805,054
Sheriff			
Sheriff Disbursement	\$ 98,915,040	\$ 95,970,472	\$ 94,862,241
Support to Sheriff	\$ 5,306,473	\$ 5,485,651	\$ 5,761,072
Law Enforcement Trust	\$ 578,209	\$ 1,106,085	\$ 0
Sheriff - Jail Disbursement	\$ 55,680,046	\$ 58,408,985	\$ 53,590,259
Sheriff - Court Support	\$ 4,938,080	\$ 6,293,572	\$ 8,121,418
Total	\$ 165,417,848	\$ 167,264,765	\$ 162,334,990
Court Related Programs			
Court Administration	\$ 2,248,106	\$ 1,673,716	\$ 1,569,438
Court Admin - Support	\$ 1,232,867	\$ 1,455,723	\$ 2,174,277
Citizens Dispute	\$ 65,236	\$ 57,655	\$ 0
Pretrial Services	\$ 1,583,372	\$ 1,703,781	\$ 1,760,956
Mediation Ordinance	\$ 49,321	\$ 54,617	\$ 119,114
Family Court Services	\$ 420,196	\$ 488,194	\$ 740,725
Family Court Services- Pro Se	\$ 30,793	\$ 15,401	\$ 20,373
Domestic Violence	\$ 398,679	\$ 368,068	\$ 380,817
Public Def Conflicts- Juvenile	\$ 1,430	\$ 4,960	\$ 4,500
Juvenile Arbitration	\$ 124,104	\$ 136,641	\$ 130,380
Teen Court	\$ 111,190	\$ 93,683	\$ 123,284
Public Guardian	\$ 274,400	\$ 263,576	\$ 256,766
Courthouse Security	\$ 988,505	\$ 1,044,313	\$ 1,160,636
CJIS	\$ 2,017,161	\$ 1,775,839	\$ 990,005
Court Technology	\$ 936,345	\$ 1,129,269	\$ 1,273,882
Law library	\$ 227,596	\$ 236,865	\$ 227,302
Probation	\$ 1,892,897	\$ 2,101,060	\$ 1,915,675
Pretrial Diversion	\$ 517,886	\$ 472,430	\$ 467,029
Total	\$ 13,120,084	\$ 13,075,791	\$ 13,315,159

COURTS AND CONSTITUTIONAL OFFICERS (continued)

DEPARTMENT/DIVISION/PROGRAM	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 <u>UNAUDITED ACTUAL</u>	2009 - 2010 <u>ADOPTED</u>
Public Defender			
Support to Public Defender	\$ 609,105	\$ 751,173	\$ 859,750
Total	<u>\$ 609,105</u>	<u>\$ 751,173</u>	<u>\$ 859,750</u>
State Attorney			
State Attorney	\$ 1,381,237	\$ 1,566,240	\$ 1,726,100
Total	<u>\$ 1,381,237</u>	<u>\$ 1,566,240</u>	<u>\$ 1,726,100</u>
Medical Examiner			
Support to Medical Examiner	\$ 226,089	\$ 228,729	\$ 236,516
Medical Examiner	\$ 2,333,601	\$ 2,201,289	\$ 2,351,126
Total	<u>\$ 2,559,690</u>	<u>\$ 2,430,018</u>	<u>\$ 2,587,642</u>
Legal Aid & Juvenile Detention			
Juvi Predispo Detention	\$ 3,315,269	\$ 3,710,127	\$ 3,781,898
Legal Aid	\$ 497,234	\$ 497,234	\$ 499,752
Total	<u>\$ 3,812,503</u>	<u>\$ 4,207,361</u>	<u>\$ 4,281,650</u>
Crim Conf & Civ Reg Counsel			
Public Def Conflicts- Criminal	\$ 0	\$ 36,179	\$ 35,377
Total	<u>\$ 0</u>	<u>\$ 36,179</u>	<u>\$ 35,377</u>
Guardian Ad Litem			
Guardian Ad Litem	\$ 121,463	\$ 235,094	\$ 227,430
Total	<u>\$ 121,463</u>	<u>\$ 235,094</u>	<u>\$ 227,430</u>
GRAND TOTAL	<u>\$ 240,704,350</u>	<u>\$ 238,722,476</u>	<u>\$ 230,916,276</u>

EXPENDITURES BY FUND TYPE

General Fund	\$ 216,611,968	\$ 215,143,178	\$ 209,830,983
Special Revenue Fund	\$ 21,896,555	\$ 21,788,761	\$ 19,477,944
Debt Service Fund	\$ 872	\$ 879	\$ 0
Capital Project Fund	\$ 1,554,539	\$ 1,137,528	\$ 934,726
Enterprise Fund	\$ 640,416	\$ 652,130	\$ 672,623
GRAND TOTAL	<u>\$ 240,704,350</u>	<u>\$ 238,722,476</u>	<u>\$ 230,916,276</u>

SECTION E

CAPITAL IMPROVEMENT PROGRAM/LONG-TERM DEBT

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CAPITAL IMPROVEMENT PROGRAM DEFINED

WHAT IS THE CAPITAL IMPROVEMENT PROGRAM?

Lee County's Capital Improvement Program (CIP) is a planning, budgetary, and prioritizing tool which reflects the County's infrastructure needs (via a list of capital projects) for a five-year time frame. The five years are balanced; i.e., revenues are identified to offset expenditures in accordance with state requirements.

The program consists of projects that comply with Lee County's Administrative Code, "Criteria for Evaluating Proposed CIP Projects," and the Lee County Comprehensive Land Use Plan.

The CIP is updated on an annual basis. Amendments to the CIP may be made prior to the next annual CIP review period with approval of the Board of County Commissioners.

WHAT IS A CAPITAL PROJECT?

Capital Projects are major fixed assets or infrastructure with long term value, such as buildings, roads, bridges, and parks. Proposed CIP project requests may originate from County departments, constitutional officers, and/or citizens.

Funds budgeted for a specific project remain allocated until the project is completed. Additionally, project budgets are reviewed annually and, if needed, funding may be adjusted.

Projects may be funded by current revenues or by debt financing, depending upon the availability of funds, the nature of the project, and the policies of the Board of County Commissioners.

WHAT IS THE LEE COUNTY COMPREHENSIVE PLAN?

The Local Government Comprehensive Planning and Land Development Regulation Act (Chapter 163, Florida Statutes) requires that local governments prepare a comprehensive plan which will "guide public capital investments, other public fiscal policies, operating policies of the Lee County government, and the future use of land in the unincorporated portions of the County" (from The Lee Plan, revised 9/90). The County's comprehensive plan may be amended up to twice a year, and must be evaluated and updated every five years. The plan must address the following elements:

- | | |
|---|--|
| Future Land Use Element | Capital Improvements Element |
| Traffic Circulation Element | Conservation Element |
| Mass Transit Element | Coastal Management Element |
| Sanitary Sewer, Solid Waste, Drainage,
Potable Water, and Natural Groundwater
Aquifer Recharge Elements | Housing Element |
| Intergovernmental Coordination Element | Ports, Aviation, and Related
Facilities Element |

Other areas, such as historic preservation, may be included on an optional basis. The Capital Improvement Program should mirror the Capital Improvements Element (CIE) of the Comprehensive Plan. The CIE must contain a balanced set of revenues and capital expenditures for a five-year time frame. Since the Capital Improvement Program is updated throughout the year

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

by the Board of County Commissioners, the next amendment of the CIE must contain those changes which have been incorporated into the CIP.

The Comprehensive Plan includes levels of service standards for roads and other public facilities which must be maintained. These standards and other policies within the Comprehensive Plan provide direction and a means with which to prioritize needed capital facilities.

WHO IS RESPONSIBLE FOR MANAGEMENT OF CAPITAL PROJECTS?

Several major County agencies manage capital projects as follows: Department of Transportation, Department of Construction and Design, Utilities, Solid Waste, and Natural Resources.

The Department of Transportation (DOT) is responsible for construction improvements of County roads, bridges, signals, and intersections. In preparing the FY 07/08 – 11/12 Capital Improvement Program, DOT focused on maintaining the adopted level of service standards in the County's comprehensive plan and network continuity and hurricane evacuation issues. DOT referred to the Lee County Metropolitan Planning Organization's *adopted 2020 Financially Feasible Transportation Plan (Map 3A of the County comprehensive plan) and its 2010 stage, the identification of existing and projected roadway conditions in the County's annual Concurrency Management report, and internal traffic modeling and analysis to identify projects and set priorities. The completion of partially programmed projects and the programming and requests of other jurisdictions was also considered.

The Department of Construction & Design manages capital projects related to parks, libraries, public safety, and administrative facilities. In addition, this department frequently provides construction management assistance to Constitutional Officers including the Sheriff, Tax Collector, Property Appraiser, Clerk of Courts, State Attorney, Public Defender, and others. The County's Comprehensive Plan includes standards for specific acreage per capita for parks and provisions for library volumes per capita.

Lee County Utilities prepares and manages capital requests based on system requirements for its sanitary sewer and potable water. Utilities capital projects may be developed with the intent of upgrading existing service or expanding utility service based on community needs. This department functions as an "enterprise" and funds its capital projects with revenues generated by providing water and sewer service.

Lee County Solid Waste manages projects relating to landfills, resource recovery, material recovery, and hazardous waste. This section also functions as an "enterprise," wherein its capital projects are funded via user fees.

Lee County Natural Resources manages capital projects that provide for flood protection, water quality enhancement, and water conservation. The EPA (Environmental Protection Agency) adopted legislation that heavily contributes to the composition of this division's CIP. The Lee County Stormwater Management Plan additionally provides direction for their program.

* The Metropolitan Planning Organization (MPO) is a transportation planning body established under the State law which includes representatives from each local government. The MPO prepared a countywide priority list of transportation improvements known as the "2010 Financially Feasible Plan" and a "2020 Financially Feasible Transportation Plan."

CAPITAL IMPROVEMENT PROGRAM DEFINED (continued)

County departments which were not previously listed may also generate capital project requests. These may be unique types of infrastructure, such as communication facilities, etc. These are developed and reviewed based on the specific factors which identify the need for the project and may be based on a structured planning process or on specific project requirements.

CAPITAL PROJECT COSTS

Capital project costs include all expenditures related to land acquisition, planning, design, construction, project management, legal expenses, and mitigation of damages.

Project management charges include not only the time expended by the managing department, but also the project management costs charged by other departments for landscaping, property acquisition, and contracts assistance. These costs are budgeted within each capital project as part of the total project cost. Projects which are grant funded are charged on an individual basis, as some grants will not reimburse project management costs.

Departments estimate project costs but consider operating impacts as well, including start up and recurring costs. The startup costs refer to one-time initial costs to be funded from the operating budget at the time the facility comes on line. Recurring costs are those costs to be borne from the operating budget that cover annual personnel and operating expenses related to the facility. A three (3) percent inflation factor is added to each successive year of recurring costs through the CIP budget time frame. Both startup and recurring cost detail are broken down by project, and submitted with the proposed capital project list to the Board of County Commissioners for review and consideration. In this manner, the decision-makers can readily recognize the "true" costs of a potential CIP project, as well as the funding impact once a project is completed and comes "on line." The operating cost estimates provide information which is then useful in preparing the County's operating budget.

The estimates of additional operating and maintenance costs for the CIP are shown in the following table.

Fiscal Year Ending September 30	2010	2011	2012	2013	2014	Total
Government Facilities	\$ 226,800	\$ 0	\$ 0	\$ 0	\$ 0	226,800
Libraries	2,633,180	0	0	0	0	2,633,180
Natural Resources	0	4,500	5,150	0	0	9,650
Parks	50,000	0	28,500	22,500	0	101,000
Solid Waste	250,000	0	0	0	0	250,000
Transportation	1,095,170	107,992	0	0	65,214	1,268,376
Utilities	150,000	1,209,052	(560,607)	250,000	0	1,048,445
Total Additional Operating Costs	\$ 4,405,150	\$ 1,321,544	\$ (526,957)	\$ 272,500	\$ 65,214	\$ 5,537,451

CAPITAL IMPROVEMENT PROGRAMS DEFINED (continued)

The Capital Improvement Program process begins each February with interaction between the coordinating departments - Budget Services and the Department of Planning - and other Lee County departments which maintain direct management responsibility for capital projects. Preliminary instructions for required data and proposed schedules are discussed and revised. Preliminary revenue estimates are disseminated to County staff.

In March of each year, department managers, constitutional officers, and Lee County citizens identify initial proposed revisions to the CIP. These preliminary lists are then reviewed by the Planning Division to determine if the projects meet the requirements of the Comprehensive Plan. (This Plan was prepared in response to the 1985 Florida Growth Management Act, which provides the basis for County planning and infrastructure requirements of the future.)

The preliminary project requests include a rating code and the reason for the rating. This data is used to determine the validity of the project to include in the program. Typically, there are not sufficient funds to provide for all of the projects that are identified. In balancing the five years of the CIP, projections of revenues from existing sources are compared to requested capital projects. If there are adequate revenues to fund all the requested projects, the program is balanced. If not, the projects are reviewed again to either be revised to reduce costs, postponed to a future time period, or eliminated from the program. Alternative financing, such as long term debt, may be proposed in order to provide sufficient revenues to fund requested capital projects. The current fiscal year funding for the recommended CIP is incorporated in the proposed budget and adopted at the public hearings held in September of each year.

Once this review is completed, the revised project lists are reviewed by the County Manager and then presented to the Board in an advertised workshop. The proposed CIP is reviewed by the Local Planning Agency (LPA – an advisory committee to the Board) before final approval by the Board of County Commissioners in September each year.

The overall CIP, with its five-year time frame, gives a fair indication of the foreseeable infrastructure needs of the County. There may be bona fide reasons why a project is needed or desired in the immediate future, but it may be deferred because resources are not realistically available. The CIP helps to structure this decision-making by reviewing capital project requests as well as the operational impact from the implementation of the program.

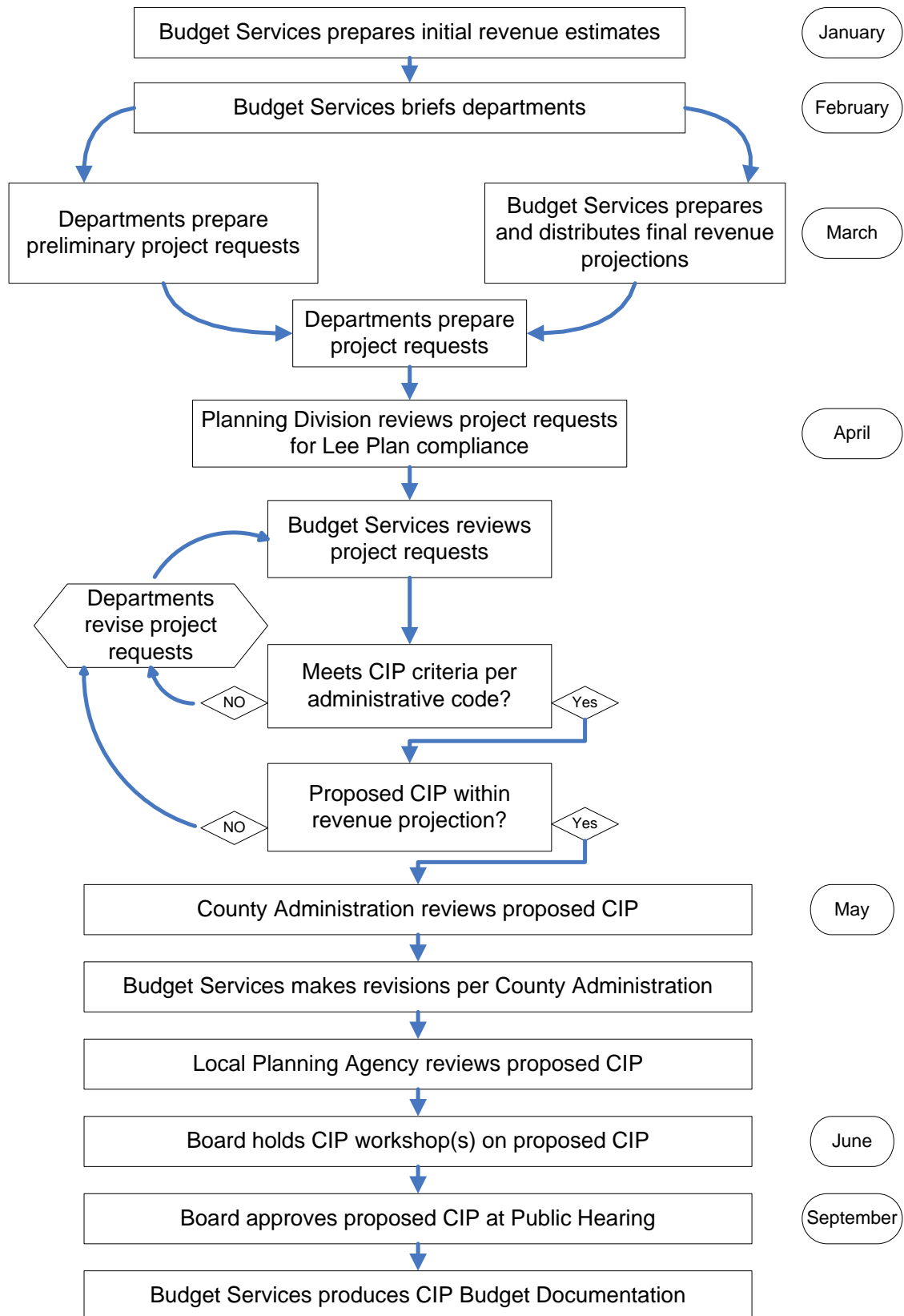
The Capital Improvement Program is dynamic, changing as identified projects require funding adjustments during the fiscal year and, sometimes, from year to year. Any revisions must be approved by the Board of County Commissioners. Each department maintains daily control of its projects, with overall monitoring of the CIP being the responsibility of the Budget Services staff.

The approved Capital Improvement Program becomes the basis for information included in the Capital Improvement Element.

SUMMARY

The Capital Improvement Program represents the combined efforts of County departments, County Administration, the Board of County Commissioners, and Lee County citizens to enhance the quality of life through timely and judicious construction of infrastructure improvements.

CAPITAL IMPROVEMENT PROGRAM PROCESS / SCHEDULE



CIP MAJOR REVENUES SUMMARY
(excludes fund balance)
FY 09/10 - 13/14

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
Ad Valorem Tax - Conservation 2020	31,032,500	31,032,500	31,653,150	32,286,213	32,931,937	158,936,300
Transfer from General Fund	0	7,910,878	8,103,810	871,750	0	16,886,438
Interest *	1,559,465	2,005,245	2,005,245	2,005,797	2,006,356	9,582,108
Impact Fees:						
Community Park	301,000	301,000	301,000	304,010	307,050	1,514,060
Regional Park	332,500	332,500	332,500	335,825	339,183	1,672,508
Road	4,891,000	4,891,000	4,891,000	4,939,910	4,989,309	24,602,219
Enterprise Funds	35,042,000	26,655,000	9,990,000	97,990,000	13,690,000	183,367,000
Project Bond Proceeds	0	0	0	0	0	0
Gas Taxes	9,967,345	12,029,282	12,029,282	12,029,282	12,029,282	58,084,473
Total Major Revenues	\$83,125,810	\$85,157,405	\$69,305,987	\$150,762,787	\$66,293,117	\$454,645,106

* Interest fluctuations from year to year are due to fund balance

CIP REVENUE SOURCES

The Capital Improvement Program budget includes a variety of revenues that are used both for the direct funding of projects and as a source of debt service to retire bonds. This section will describe each of the major revenue sources, with particular emphasis upon how funding is determined and for what purposes those monies are allocated.

CAPITAL IMPROVEMENT FUND (Non-Transportation & Non-Enterprise)

The Capital Improvement Fund maintains accounts for the County's non-transportation projects, but not for non-subsidized enterprise fund projects. Typical projects include parks, recreation centers, governmental offices, storm water improvements, and Constitutional Officer facilities. The primary sources of revenue for the Capital Improvement Fund are as follows:

Ad Valorem Taxes

Lee County property owners pay a portion of their property tax millage for land conservation. For FY09-10, the capital improvement millage was set at .5000 per \$1,000 of taxable value. These funds are collected by the Tax Collector and deposited into the Conservation 2020 Fund. Based upon a taxable value as of July 1, 2009, of \$65,331,579 projected FY09-10 revenues are expected to reach \$31,032,500 (95%) at .5000 mills. Conservation 2020 was designed to have the public purchase environmentally sensitive land to limit development and assure a quality of life with nature. In FY09-10, the Board of County Commissioners approved a General Fund millage of 3.6506 which includes funds for capital projects. Funds will be transferred each budget year as necessary to fund the Capital Projects Fund.

Tourist Taxes

Tourist Taxes are generated from a 5% charge on "room rates" at local hotels and motels. The tourist tax is used in three ways: 26.4% is used for beach maintenance and improvements to County beach facilities; 20.0% is applied to debt service on the Lee County Sports Complex and certain other baseball related expenses; and 53.6% contributes to the operation of the Lee County Visitors and Convention Bureau. Therefore, nearly half of the tourist tax is related to capital improvements designed to benefit tourism in Lee County.

The tourist tax was raised from 3% to 5% in January, 2006.

State Grants

The County also receives grant funds from the State of Florida for specific programs or activities.

Private Grants

The West Coast Inland Navigation District (WCIND) levies ad valorem taxes from the residents of Manatee, Sarasota, Charlotte, and Lee Counties for the purpose of undertaking navigation projects to improve waterways from lower Tampa Bay to the Collier County line. These funds are remitted as grants to Lee County for specific projects. Types of projects funded are dredging, boat ramps, channel marker installation, and regulatory signage placement.

CIP REVENUE SOURCES (continued)

Interest

Interest earned on the cash balances of the Capital Improvement Fund is projected and budgeted as a revenue in the fund. In FY09-10, interest earnings are projected to be \$350,000 for capital construction and \$100,000 for Conservation 2020.

Fund Balance

Fund balance represents unexpended monies from the prior fiscal year which may be allocated to projects. Fund balance may be uncommitted (prior year reserves) or committed to provide funding for specific projects.

TRANSPORTATION IMPROVEMENT FUND

The Transportation Improvement Fund is composed of revenues which are budgeted for transportation projects. These projects include road resurfacing/rebuilding, signal and intersection improvements, bridge repairs, and major road construction. The primary sources of revenue for the Transportation Improvement Fund are as follows:

Developer Donations

Occasionally, developer donation agreements result from the development order process, typically for mitigating new construction impacts. Specific developer payments identified for roads are deposited in the Transportation Improvement Fund.

Local Option Gas Tax

The Local Option Gas Tax represents both a six-cent tax and a five-cent tax on motor fuels. These monies are allocated between Lee County and the cities of Cape Coral, Fort Myers, Sanibel, Bonita Springs, and the Town of Fort Myers Beach. The amounts the County and cities receive are net of the State's deduction for administrative and dealer collection fees. The entire six cents is pledged to the 1989 Series Gas Tax Bonds. However, only two cents is actually required for debt service. The remainder (approximately four cents) is transferred to the Transportation Improvement Fund. The 1989 Series Gas Tax Bonds were used to fund improvements to Daniels Parkway, Cypress Lake Drive, Colonial Boulevard, Metro Parkway, Pine Island Road, Gulf Boulevard, and Bonita Beach Road. The 1989 Bonds were partially refunded by the Local Option Gas Tax Refunding Revenue Bonds, Series 1993. The balance of the 1989 Bonds were refunded on August 6, 1997, as the Local Option Gas Tax Refunding Revenue Bonds, Series 1997. The Series 1997 Bonds will be fully retired in FY09-10.

In 1993, F.S. 336.025 was amended to allow for the imposition of up to 5 cents as an additional Local Option Gas Tax. In 1994, the Board of County Commissioners approved a five-cent tax with 50% allocated to capital projects, and 50% to the East/West Corridor (Midpoint Bridge approach). In 1995, the 50% for the East/West Corridor was dedicated to a \$35,360,000 bond issue. Those funds were used to develop the approach roadways associated with the Midpoint Memorial Bridge. The entire five cents is pledged to this bond issue although only 50% of the revenues are anticipated for debt service. The 1995 Bond Issue was refunded in November, 2004 for savings with the Five-Cent Local Option Gas Tax Refunding Revenue Bonds, Series 2004.

CIP REVENUE SOURCES (continued)

Toll Monies

The toll revenues collected on the Cape Coral, Midpoint Memorial, and Sanibel bridges are used to pay debt service, operating and maintenance costs for these three bridges. Any surplus revenues from the Cape Coral and Midpoint Memorial Bridges are used for land acquisition, design, and debt service for the westerly extension and for other projects associated with the Midpoint corridor and Cape Coral Bridge.

Any remaining monies are moved to the Transportation Improvement Fund to provide for other countywide transportation improvements.

Interest

Interest earned on the cash balances of the Transportation Improvement Fund is projected and budgeted as a revenue in the fund. In FY09-10, interest earnings are projected to be \$250,000.

IMPACT FEES

Impact fees are assessed in Lee County against new construction to provide for infrastructure required by new development. The County assesses impact fees for roads, community parks, regional parks, emergency medical services, and fire services. The emergency medical services impact fees are used to purchase capital equipment for the Lee County Emergency Medical Services Division and are not budgeted within the County's Capital Improvement Program.

The fire impact fees are assessed within 16 of the fire districts in the unincorporated areas of Lee County or areas which are served by fire districts which have entered into interlocal agreements with Lee County for the collection of fire impact fees. The fire impact fee revenues are distributed by the County to each of the fire control districts participating in the program. These impact fees may only be used for capital equipment or capital improvements. Fire Impact fees are not budgeted within Lee County's Capital Improvement Program since they are not expended directly by the County.

Community Park Impact Fees

Community Park Impact Fees are imposed upon developers for use in providing community parks to serve new growth. The monies are collected within nine specific districts for the benefit of residents within each district. Community Park Impact Fees are collected only in the unincorporated areas of Lee County. The County also collects Community Park Impact Fees for the Town of Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. The fees are assessed on residential and hotel-motel room construction only. Fees are based on the type of dwelling, such as single-family residential, mobile home, or multi-family buildings. These fees may only be used for new construction and not for maintenance operating expenses. FY09-10 Community Park Impact Fee revenue is anticipated to be \$301,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

CIP REVENUE SOURCES (continued)

Regional Park Impact Fees

Regional Park Impact Fees are also imposed upon developers to provide regional parks required by new growth. These are collected in one countywide district, with the exception of the City of Cape Coral. The County also collects Regional Park Impact Fees for the Town of Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. In FY09-10, Regional Park Impact Fee revenue is anticipated to be \$332,500, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

Road Impact Fees

Road Impact Fees are assessed upon new construction within Lee County to provide for transportation improvements required for new growth. These fees may only be used for new construction and not for maintenance operating expenses. Road Impact Fees are assessed upon residential, commercial, and industrial construction. There are five Road Impact Fee benefit districts in the unincorporated area of the County in which fees are collected. The County also collects Road Impact Fees for the Town of Fort Myers Beach and the City of Bonita Springs. These funds are submitted to the Town and City on a quarterly basis. Only those transportation improvements which are required due to new growth may be funded with Road Impact Fees. Road Impact Fee revenue for FY09-10 is anticipated to be \$4,891,000, which excludes the City of Bonita Springs and the Town of Fort Myers Beach.

Impact Fee Credits

Developers may request that impact fee credits be given for developer construction of roads and parks or contributions of land. Credits are applied in lieu of impact fee payments in accordance with Lee County Impact Fee Ordinance.

PROPOSED BONDS

There are no projects included in the FY09-10 Capital Improvement Program programmed to be funded with bond proceeds. As a municipal government, Lee County may issue tax-exempt bonds to finance capital construction. A great variety of revenue sources may be used to repay these bonds. Outlined below are the initial methods of funding various departmental bonded projects. There are no plans to bond projects using ad valorem (general obligation bonds) in the FY09-10 Capital Improvement Program.

Non-Ad Valorem Bonds

Certain types of projects such as parks and government buildings do not generate enough revenues to pay debt service. These projects would be funded utilizing a pledge of non-ad valorem revenues. These revenues would include sales tax, building and zoning permit fees, ambulance fees, and others.

CIP REVENUE SOURCES (continued)

Revenue Bonds

There are projects within the Departments of Utilities, Solid Waste and Transportation which would be bond financed by pledging revenues generated from the operation of these facilities. These bonds would stipulate that revenues from the provision of water, sewer, solid waste services, and toll revenues would provide debt service on these bonds.

Gas Tax Bonds

The County receives various gas tax revenues from the State. The monies can be pledged to bond issues. The County recently retired debt on the Road Improvement Refunding Note Series 2003 (formerly the Road Improvement Revenue Bonds, Series 1993). In addition, the Voted (Ninth-Cent) Gas Tax, the County (Seventh Cent) Gas Tax, and the Constitutional Gas Tax are pledged as part of a Non-Ad Valorem revenue group of monies to a series of bond issues. On July 12, 1995, the County completed financing on \$35,360,000 in bonds supported by the Five-Cent Local Option Gas Tax. Fifty percent of the receipts are used to make debt service payments for bonds that were used to construct road improvements associated with the Midpoint Memorial Bridge. These bonds were refunded for savings in November, 2004 and became the Five Cent Local Option Gas Tax Revenue Bonds, Series 2004.

ALTERNATIVE FINANCING

There are other proposed financing strategies for projects included within the Capital Improvement Program. These include the lease-purchase of facilities, financing through Municipal Services Benefit Units (MSBUs), and utilization of the Commercial Paper Program.

Municipal Services Benefit Units

A Municipal Services Benefit Unit (MSBU) may be established within a designated geographic area to provide for a service to those property owners within the area. This assessment district is a legal entity which may use assessments from property owners to provide a service or infrastructure to meet the needs of those individuals within the prescribed area.

In FY97-98, the County began using long term financing for MSBUs through private placement with banks supported by "stand alone" special assessments. That lessened the use of the non-ad valorem debt pledge for those projects. Term Loan Assessment Program #3 was used to provide long term financing for three projects in FY08-09.

Commercial Paper

Commercial Paper is generally defined as short term, unsecured promissory notes issued by organizations of recognized credit quality. Lee County participates in the Florida Association of Counties Tax Exempt Commercial Paper Program supported by a credit line from a major bank. Monies are used for payment of construction expenses. In FY97-98, Lee County borrowed \$9,500,000 from the Commercial Paper Program for the westerly extension of the Midpoint Memorial Bridge corridor from its current termination at Santa Barbara Boulevard to Chiquita Boulevard in Cape Coral. This debt issue was fully repaid in December 2001.

Frequently, long-term MSBU projects are initially funded from Commercial Paper during construction phases.

CIP REVENUE SOURCES (continued)

Included in these borrowings were the Fort Myers Beach Pool and eleven MSBUs – Pinecrest Road, University Overlay, NE Hurricane Bay, Bal Isle Sewer, Countywide Triple Crown Court water line, Briarcrest Circle, Western Acres, Harborside, Charlee Road, Ben Hill Griffin Parkway landscaping and Gasparilla Beach Renourishment.

The commercial paper program at September 30, 2009 had an outstanding principal balance of \$20,500,000 all of which is related to the Sanibel Causeway and Toll Plaza. That principal balance was repaid in full on December 1, 2009.

State Revolving Fund

The County is currently participating in the Florida State Revolving Fund (SRF) Program for Water and Wastewater Projects through the Florida Department of Environmental Protection. This program makes low interest funds available for eligible water and wastewater projects via preconstruction and construction loans.

In May 2001 the County was granted a \$4,600,000 preconstruction loan to provide funds for planning, design, and engineering for several projects. The combined loan amount is payable over a 10-year term in 20 semiannual payments.

Portions of these funds were used to develop Facilities Plans for Wastewater and Water Projects that were completed in April 2002. The accepted Facilities Plans made Lee County eligible to apply for \$39 million in wastewater projects and \$54,300,000 in water projects.

On December 12, 2006 the BoCC approved the provisions of Amendment 4 to the Preconstruction Loan where the loan amount, loan service fee and project costs were adjusted to reflect actual costs. A semiannual loan repayment plan was approved and a \$225,993 amount was established. The payments were to be received by the DEP on July 15, 2007 and semiannually thereafter on January 15 and July 15 of each year until all amounts are duly paid. The combined rate of interest and grant location assessment was established at 3.08% per annum.

Water Projects

In June of 2005 Lee County entered into a loan agreement with the Drinking Water SRF (DW SRF) for the construction of the new North Lee County Water Treatment Plant. Said loan is a “segmented” loan with an initial authorized disbursement of \$3,375,000.

Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to the principal loan amount of \$25,858,700. As of October 1, 2009, \$20,575,000 has been received by the County under this loan.

A semiannual loan repayment plan was approved and a \$691,298 amount as established. The payments were to be received by the DEP on July 15, 2008 and semiannually thereafter on January 15 and July 15 of each year until all amounts are duly paid.

Disbursement of additional amounts, in line with the applicable DW SRF “segment” cap for a given semester, will be automatically authorized after a pro forma amendment to the loan agreement.

Wastewater Projects

Upon finalization of the design for the Phase 1 expansion to the Gateway Wastewater Treatment Plant and the associated transmission line, and the selection of the project delivery vehicle, Lee County qualified for a \$35,766,029 loan for this project.

This loan is also a “segmented” loan with an initial authorized disbursement of \$10,000,000. Subsequent amendments to the loan agreement authorize disbursement of additional funds as these become available up to the principal loan amount previously indicated. As of October 1, 2009, \$10,000,000 had been received by the County under this loan.

Disbursements of additional amounts, in line with the applicable WW SRF (Wastewater State Revolving Fund) “segment” cap for a given semester will be automatically authorized after a pro forma amendment to the loan agreement.

PROPOSED DEBT FINANCED PROJECTS

PROPOSED DEBT - BOARD OF COUNTY COMMISSIONERS, LEE COUNTY, FLORIDA FY09-10 TO FY13-14 and FY14-15 TO FY18-19									
DEBT TYPE AND PROJECT DESCRIPTION	REVENUE SOURCE	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FIVE YEAR TOTAL	YEARS SIX TO TEN FY14-15 TO FY18-19	
I. NON SELF SUPPORTING DEBT									
A. GENERAL GOVERNMENT									
NONE									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
II. SELF SUPPORTING DEBT									
A. TRANSPORTATION									
1. COLONIAL & METRO QUEUE JUMP									
		\$0	\$0	\$0	\$0	\$0	\$0	\$40,200,000	
2. COLONIAL EXPRESSWAY									
		\$0	\$0	\$0	\$0	\$0	\$0	\$595,134,068	
B. UTILITIES - SEWER									
C. UTILITIES - WATER									
1. CORKSCREW WATER TREATMENT PLANT EXPANSION									
	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$13,501,000	
2. CORKSCREW WATER TREATMENT PLANT WELLFIELD IMP									
	State Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$9,750,000	
D. SOLID WASTE									
1. LEE/HENDRY LANDFILL PHASE 2									
	Solid Waste Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
E. OTHER - COMMERCIAL PAPER PROJECTS (MSBU'S) THAT ARE ANTICIPATED TO RECEIVE LONG TERM FINANCING									
NO COMMERCIAL PAPER PROJECTS AT THIS TIME									
F. LONG TERM FINANCING THROUGH SUNTRUST TERM LOAN ASSESSMENT PROGRAM #3									
	Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2. MCGREGOR ISLES DREDGING									
	Special Assessments	\$600,000	\$0	\$0	\$0	\$0	\$600,000	\$0	
3. SAN CARLOS DRAINAGE									
	Special Assessments	\$750,000	\$0	\$0	\$0	\$0	\$750,000	\$0	
4. CORKSCREW ROAD PAVING									
	Special Assessments	\$0	\$0	\$0	\$12,000,000	\$0	\$12,000,000	\$0	
5. PORT CARLOS DREDGING									
	Special Assessments	\$400,000	\$0	\$0	\$0	\$0	\$400,000	\$0	
6. PINE ISLAND SHORES DREDGING									
	Special Assessments	\$440,000	\$0	\$0	\$0	\$0	\$440,000	\$0	
7. MCGREGOR VILLAGE SEWER									
	Special Assessments	\$300,000	\$0	\$0	\$0	\$0	\$300,000	\$0	
SUMMARY									
NON SELF SUPPORTING DEBT									
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
SELF SUPPORTING DEBT									
		\$2,490,000	\$0	\$0	\$12,000,000	\$0	\$14,490,000	\$658,585,068	
		\$2,490,000	\$0	\$0	\$12,000,000	\$0	\$14,490,000	\$658,585,068	
GRAND TOTALS									
								FY09-10 TO FY18-19 =	
								\$673,075,068	

NOTE: 1. THIS LIST SHOULD BE VIEWED ONLY AS AN INDICATION OF POSSIBLE ISSUANCES.
NO COMMITMENT IS IMPLIED TO A SPECIFIC ISSUE OR FISCAL YEAR.

PROPOSED DEBT FINANCED PROJECTS (continued)

Monies indicated on the previous page represent expenditures of FY09/10-13/14 and a general proposal for years FY14/15-18/19. A summary of the proposed projects shown below is for FY09/10-13/14 only and sets forth the magnitude of needs by major category for which debt service (fee based and non-ad valorem) must be found if the proposed schedule were to be fully implemented.

SUMMARY OF PROPOSED DEBT FINANCED PROJECTS FOR FY09/10-13/14

CATEGORY	AMOUNT	PERCENT OF TOTAL
Non-Self-Supporting		
General Government	\$ 0	0.0%
Self-Supporting		
Transportation	0	0.0%
Utilities - Sewer	0	0.0%
Utilities - Water	0	0.0%
Solid Waste	0	0.0%
Term Loan Assessment Program	<u>14,490,000</u>	<u>100.0%</u>
TOTAL	\$ 14,490,000	100.0%

Self-Supporting Debt is supported by revenues through user fees and special assessments. There is no particular limitation as long as sufficient revenue levels can be generated to meet debt guidelines set forth by the insuring agencies.

Non-Self-Supporting Debt does not have a specific revenue source. Generally, non-ad valorem revenues are pledged as collateral. These non-ad valorem revenues include sales tax, ambulance fees, building permit fees, etc. However, sales tax pays the debt service for bonds currently issued with a non-ad valorem pledge. The limitation is the same pledge compared to the total estimated revenues. The former annual maximum non-ad valorem bond issue debt service was \$16,766,321. However, \$18,950,000 in Capital Refunding Revenue Bonds, Series 1997A and \$1,030,000 in Capital Refunding Revenue Bonds, Series 1997B were issued on June 17, 1997. The Series 1997A Bonds restructured the General Fund Debt and took advantage of lower interest rates now available to refund the former 1989B Series Bonds. The Series 1997B Bonds issued debt to repay commercial paper borrowing for a Municipal Services Benefit Unit (MSBU) – Bonita Beach Renourishment. These issues lowered the maximum annual debt service to \$16,674,693.

The funds listed as “State Revolving Funds” indicate amounts the County would provide up front and be reimbursed from individual loans from SRF over time.

On July 12, 2000, Lee County issued \$18,200,000 in bonds as the Capital Revenue Bonds Series 2000 for the Ortiz Correctional Facility, Juvenile Assessment Center and renovations to the Emergency Operations Center using non-ad valorem revenues as a debt pledge. This further revised the Maximum Annual Debt Service to \$18,129,654.

PROPOSED DEBT FINANCED PROJECTS (continued)

In October, 2003, the Maximum Annual Debt Service was reduced to \$17,963,490 in conjunction with a refunding of the Capital & Transportation Refunding Revenue Bonds, Series 1993, by a new Series 2003.

The issuance of the Capital Revenue Bonds (Justice Center) Series 2004 in June, 2004 raised the maximum Annual Debt Service to \$19,642,988. Finally, the issuance of the Capital Revenue Bonds, Series 2006 (Jail & Evidence Facility) increased the maximum annual debt service to \$21,776,774.

Insuring agencies will examine the Maximum Annual Debt Service to current and projected revenues to determine if there is a satisfactory coverage level of any future issuance of debt secured by the non-ad valorem pledge.

It should be noted that any additional non-self-supporting debt service incurred directly impacts that portion of the operating budget funded from the General Fund. The use of new monies for debt requires additional funds to avoid a service reduction.

Enterprise Funds

On July 10, 2001, the County refinanced the Series 1991 Transportation Facilities Refunding Revenue Bonds saving \$8.2 million in future interest costs.

On November 6, 2001 the County refinanced the Series 1991A & 1991B bonds that were used to construct the Waste to Energy Facility. Due to lower interest rates and debt restructure, the county saved \$25.7 million in future interest costs.

During FY04-05, the County completed the issuance of \$63,865,000 in bonds for replacement of the Sanibel Causeway.

During FY05-06, the County issued \$83,335,000 million in bonds (Solid Waste Series 2006A) to supplement funds made available from the release of Solid Waste debt service reserves for construction of a third burner at the Waste to Energy Facility. The design of the facility for which bonds were sold in 1991 allowed for the additional burner to meet increasing demands. Solid Waste Series 2006B bonds were also issued in the amount of \$21,710,000 that refunded the Solid Waste System Revenue Bonds, Series 1995.

For more detailed information about non-ad valorem debt and all debt related subjects, see the Lee County, Florida **FY08-09 Debt Manual** (on line at www.lee-county.com).

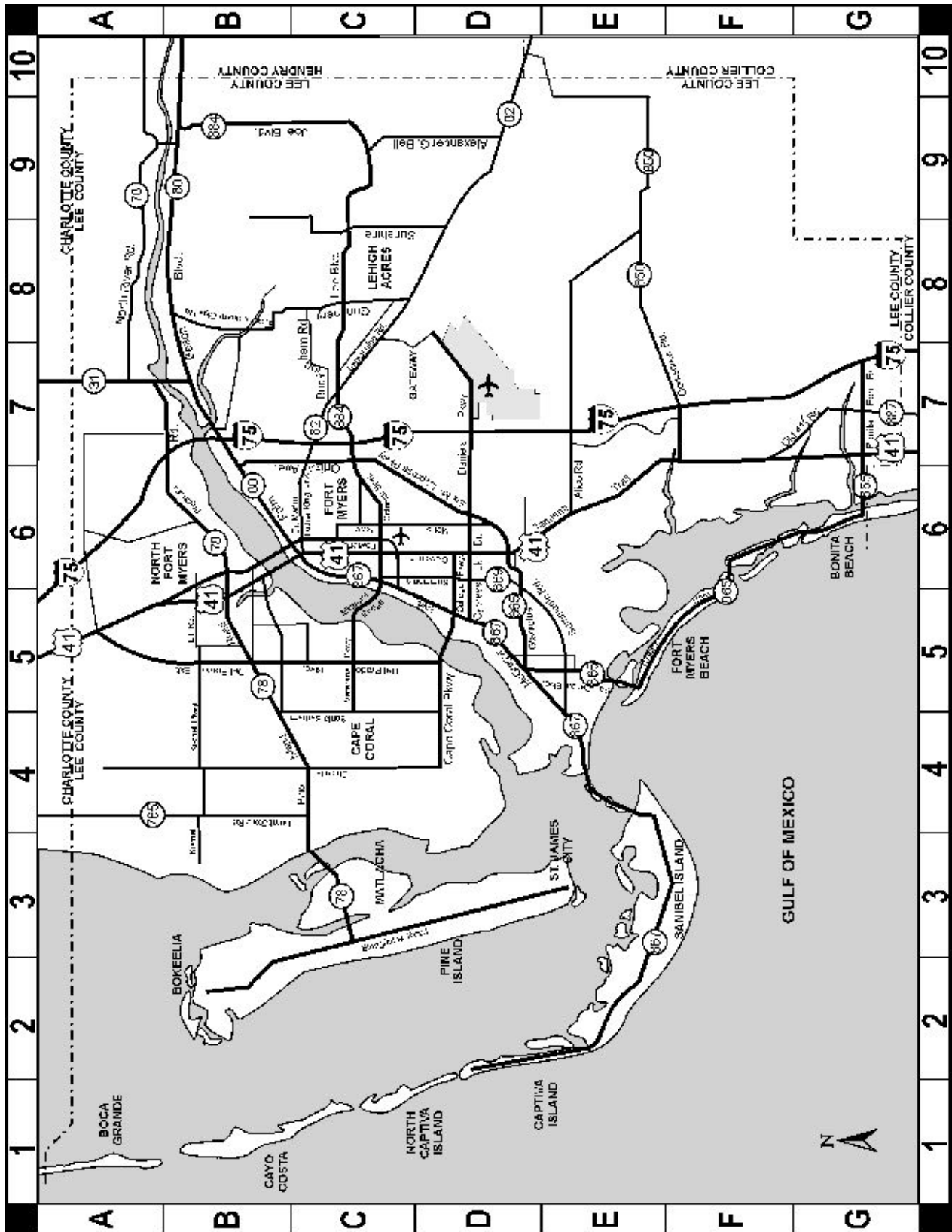
CAPITAL IMPROVEMENT PROJECT REQUEST CATEGORY SUMMARY

FY09/10 - 13/14 CAPITAL IMPROVEMENT PROGRAM - LEE COUNTY, FLORIDA

CATEGORY	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	TOTAL PROJECTED COSTS*
COUNTY LANDS PROJECTS	\$ 27,494,524	\$ 27,498,275	\$ 28,038,241	\$ 28,589,005	\$ 29,150,785	\$ 140,770,830	\$ 0	\$ 369,483,220
GOVERNMENT FACILITIES	21,630,000	1,250,000	5,000,000	0	0	27,880,000	2,513,109	41,670,395
LIBRARY	0	13,303,252	0	0	0	13,303,252	125,000	20,125,000
NATURAL RESOURCES	2,841,089	11,401,800	1,525,600	600,000	300,000	16,668,489	17,119,916	40,061,384
PARKS/RECREATION - PARK RELATED	50,000	50,000	370,000	8,550,000	50,000	9,070,000	11,478,000	23,848,846
SOLID WASTE	2,200,000	1,400,000	650,000	3,600,000	8,950,000	16,800,000	80,600,000	106,216,906
TRANSPORTATION	16,304,804	16,723,000	1,556,000	7,990,000	38,616,000	81,189,804	951,986,951	1,276,536,388
UTILITIES	32,842,000	25,255,000	9,340,000	94,390,000	4,740,000	166,567,000	247,152,256	462,079,051
FY 09/10 - 13/14 CIP	\$ 103,362,417	\$ 96,881,327	\$ 46,479,841	\$ 143,719,005	\$ 81,806,785	\$ 472,249,375	\$ 1,310,975,232	\$ 2,340,021,190

*Equals all prior year(s) expenditures and future year(s) budget.





CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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COUNTY LANDS

CW	208800	Conservation 2020	A	27,494,524	27,498,275	28,038,241	28,589,005	29,150,785	140,770,830	0	369,483,220
COUNTY LANDS CAPITAL TOTAL				27,494,524	27,498,275	28,038,241	28,589,005	29,150,785	140,770,830	0	369,483,220

GOVERNMENT FACILITIES

C6	208946	Central Records Warehouse Acquisition	A	0	0	5,000,000	0	0	5,000,000	0	5,000,000
C7	208666	Emergency Operations Center	A,G	8,130,000	0	0	0	0	8,130,000	0	15,520,000
CW	208873	Fiber Optic Expansion	E	1,000,000	1,000,000	0	0	0	2,000,000	0	3,250,000
C7	208943	Jail Expansion - Phase II	A	3,000,000	0	0	0	0	3,000,000	0	3,211,800
C6	208630	Justice Center Courtroom Renovations	A	0	0	0	0	0	0	250,000	1,817,874
TBD	208735	Lee Tran Operations & Maintenance Facility	E, G, S	9,000,000	0	0	0	0	9,000,000	0	9,782,612
C6		Morgue Chiller	A	0	250,000	0	0	0	250,000	0	250,000
C3	208836	New EMS Station - Matlacha	A	0	0	0	0	0	0	2,263,109	2,338,109
B6	208893	North Sheriff Substation Expansion	A	500,000	0	0	0	0	500,000	0	500,000
GOVERNMENT FACILITIES CAPITAL TOTAL				21,630,000	1,250,000	5,000,000	0	0	27,880,000	2,513,109	41,670,395

LIBRARY PROJECTS

TBD		* Bonita Springs Library Expansion	LA	0	0	0	0	0	0	0	0
C6	203619	Fort Myers Library Expansion	LA	0	13,303,252	0	0	0	13,303,252	0	20,000,000
C6		Fort Myers Library Fresh Air Unit Replacement	LA	0	0	0	0	0	0	125,000	125,000
LIBRARY CAPITAL TOTAL				0	13,303,252	0	0	0	13,303,252	125,000	20,125,000

* The amount and timing of the project to be determined

CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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NATURAL RESOURCES											
D6	208574	Briarcliff/Fiddlesticks Water Quality Improvements	A	1,350,000	2,000,000	0	0	0	3,350,000	0	3,600,000
B6		Caloosahatchee Creek Preserve	A	0	0	240,000	300,000	0	540,000	0	540,000
CW	208588	Caloosahatchee TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	7,900,000	8,400,000
CW	208589	Charlotte TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	1,209,916	1,525,000
B6	208522	Cohn Branch Improvements	A	155,000	0	0	0	0	155,000	0	268,000
CW	208596	Culvert Replacement	A	188,500	530,400	0	0	0	718,900	0	943,900
A,B6		Daughtreys Creek Improvements	A	0	71,400	285,600	0	0	357,000	0	357,000
D6	203072	Eagle Ridge/Legends Interconnect	A	0	450,000	0	0	0	450,000	0	450,000
CW	208591	Everglades-West Coast TMDL Compliance	A	0	0	100,000	100,000	100,000	300,000	8,010,000	8,400,000
B8	208548	Fichter Creek Restoration	A	0	1,400,000	0	0	0	1,400,000	0	2,000,001
F7	208549	Halfway Creek Filter Marsh	A	0	1,800,000	0	0	0	1,800,000	0	2,340,001
D6	208598	Lakes Park Water Quality Improvements	A	170,000	400,000	0	0	0	570,000	0	720,000
A7		Palm Creek Restoration	A	0	0	600,000	0	0	600,000	0	600,000
A6,7	208556	Poling Lane Drainage	A	0	400,000	0	0	0	400,000	0	529,159
A7	208593	Popash Creek Preserve	A	0	2,000,000	0	0	0	2,000,000	0	2,600,001
B6		Powell Creek Bypass Extension	A	0	1,200,000	0	0	0	1,200,000	0	1,200,000
B6		Powell Creek Weir/Valencia	A	0	50,000	100,000	0	0	150,000	0	150,000
A5	208561	Prairie Pine Restoration	A	250,000	550,000	0	0	0	800,000	0	800,000
A9	208538	Spanish Creek Restoration	A	327,589	0	0	0	0	327,589	0	724,000
D6	202965	Ten Mile Canal Filter Marsh	A,G	0	300,000	0	0	0	300,000	0	2,964,322
D6	208539	Ten Mile Canal/Six Mile Cypress Pump Facility	A	0	250,000	0	0	0	250,000	0	250,000
A5	208509	Yellow Fever Creek Chain Improvements	A	400,000	0	0	0	0	400,000	0	700,000
NATURAL RESOURCES CAPITAL TOTAL				2,841,089	11,401,800	1,525,600	600,000	300,000	16,668,489	17,119,916	40,061,384

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CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
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PARKS - COMMUNITY AND REGIONAL											
C6	201861	Adult Soccer Fields	A	0	0	0	0	0	0	500,000	500,000
A9		Alva Community Park Maintenance Building	A	0	0	100,000	0	0	100,000	0	100,000
E5		Bay Oaks Park Maintenance Building	A	0	0	0	0	0	0	250,000	250,000
A1	201778	Boca Grande Improvements	I-7,27	0	0	0	0	0	0	18,000	78,295
C6	202015	Brooks Park Irrigation/Well System	A	0	0	0	0	0	0	20,000	20,000
C6		Brooks Park Master Plan & Improvements	A	0	0	0	0	0	0	1,250,000	1,250,000
C6	201870	City of Palms Improvements	A	0	0	0	0	0	0	2,000,000	2,983,501
D5		Deep Lagoon Preserve	I-R	0	0	0	0	0	0	610,000	610,000
F8		Flint Pen Strand Regional Park	I-R	0	0	0	0	0	0	2,000,000	2,000,000
C6		Hunter Park Improvements	A	0	0	220,000	0	0	220,000	0	220,000
E5	201665	Matanzas Pass Preserve	A	0	0	0	0	0	0	150,000	160,085
B6	201956	North Fort Myers Recreation Center	Loan, I-22	0	0	0	8,500,000	0	8,500,000	0	9,000,000
C7		Orange River Property	A	0	0	0	0	0	0	100,000	100,000
CW	201868	Pool Water Feature Playground	A	0	0	0	0	0	0	80,000	271,327
CW	201834	Replacement Parking Machines, County Wide	A	50,000	50,000	50,000	50,000	50,000	250,000	0	521,054
D6	201002	Sports Complex Improvements	A	0	0	0	0	0	0	2,000,000	3,284,584
C6		Tower-Player Development Complex	A	0	0	0	0	0	0	2,500,000	2,500,000
PARKS CAPITAL TOTAL				50,000	50,000	370,000	8,550,000	50,000	9,070,000	11,478,000	23,848,846
SOLID WASTE											
D10		Landfill Gas Collection System	E	0	0	250,000	2,700,000	550,000	3,500,000	2,000,000	5,516,906
D10	200931	Lee Hendry Landfill Leachate Treatment	E	0	1,200,000	300,000	0	0	1,500,000	2,600,000	5,700,000
D10		Lee Hendry Landfill Phase IV	E	0	0	0	900,000	8,400,000	9,300,000	1,000,000	10,300,000
C7	200933	MRF Expansion	E	2,200,000	200,000	100,000	0	0	2,500,000	0	9,700,000
TBD		Processing Facility (Future)	E	0	0	0	0	0	0	75,000,000	75,000,000
SOLID WASTE CAPITAL TOTAL				2,200,000	1,400,000	650,000	3,600,000	8,950,000	16,800,000	80,600,000	106,216,906

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CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST	
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DEPARTMENT OF TRANSPORTATION												
E6,7	204030	Alico Road Multi-Laning	A,GT,I	0	400,000	0	0	0	400,000	0	20,028,042	
E6,7	205034	Alico-Green Meadows Corridor	GT	0	0	0	0	1,500,000	1,500,000	52,950,000	54,942,386	
CW	206002	Bicycle/Pedestrian Facilities	GT,I-21/25	240,000	623,000	27,000	490,000	1,550,000	2,930,000	3,700,000	27,577,871	
C8	205720	Bonita Beach Road - Phase II	I-24,A,S	0	0	0	6,500,000	366,000	6,866,000	0	10,946,010	
G7	205723	Bonita Beach Road - Phase III	I-24,A,S	0	0	0	0	0	0	26,000,000	28,520,000	
B,C4	204088	Burnt Store Road Four Laning+78 to Van Buren	E	2,500,000	2,500,000	0	0	0	5,000,000	24,400,000	36,240,408	
C6	206064	Colonial @ Metro Queue Jump	D,G	0	0	0	0	0	0	40,200,000	42,197,085	
C7	204054	Colonial Blvd/Six Mile to SR82	I-23,A,S	0	0	829,000	0	0	829,000	0	33,733,990	
C6	205054	Colonial Expressway	I,D	0	0	0	0	0	0	595,884,068	601,152,933	
B6	205035	Communications Plant Updates	GT	0	0	0	0	0	0	900,000	1,284,999	
E,F,G8	204097	County Road 951 Extension South	GT	1,000,000	0	0	0	0	1,000,000	0	23,500,000	
CW	206066	County Wide Signal Retiming	GT, G	0	100,000	200,000	0	0	300,000	0	1,155,500	
D7	205072	Daniels 6L / Chamberlin-Gateway	I-23,A,GT	0	4,500,000	0	0	0	4,500,000	0	4,500,000	
B,C,D5	205062	Del Prado ROW	I	3,999,804	0	0	0	0	3,999,804	0	4,000,000	
B7		DOT Operations Expansion	A	0	700,000	0	0	0	700,000	0	700,000	
C5,E4		E-ARCS Replacement	E	0	0	0	0	8,700,000	8,700,000	0	8,700,000	
E5	205067	Estero Blvd Improvements	GT,S	300,000	1,400,000	0	0	0	1,700,000	0	3,300,001	
E7	205021	Estero Parkway Extension	S,GT,A,I	0	0	350,000	0	0	350,000	0	56,428,326	
D5	204083	Gladiolus Widening	A,GT,I-4,24	0	0	150,000	1,000,000	0	1,150,000	0	24,349,732	
B5,6	205721	Hancock Bridge Parkway Extension	I-22	0	0	0	0	0	0	64,580,000	64,900,000	
C8	205063	Homestead 4L / Sunrise-Alabama	I-23,A,Loan	1,000,000	3,400,000	0	0	0	4,400,000	15,810,000	25,010,000	
B7	205068	Luckett Road 4L / Ortiz to I-75	I-23,A	0	0	0	0	0	0	5,854,000	7,004,000	
C3	205904	Matlacha Pass Bridge Replacement	I-22, GT,A	200,000	0	0	0	26,500,000	26,700,000	0	30,197,037	
C7,D8,9	205069	Meadow Road Upgrade	I-23	0	0	0	0	0	0	7,750,000	7,750,000	
C6		North Airport Road Extension	Loan	3,315,000	0	0	0	0	3,315,000	0	3,315,000	
C7		Ortiz 4L / Colonial-MLK	I-23,A	0	0	0	0	0	0	11,041,000	11,041,000	
C7	205056	Ortiz Avenue/SR80 - Luckett	I-23,A	0	1,300,000	0	0	0	1,300,000	10,959,000	23,389,001	
C7	204072	Ortiz Four Laning - MLK to Luckett	I-23,A,G	0	1,300,000	0	0	0	1,300,000	9,953,000	20,459,475	
C3,4	206751	Pine Island ITS	GT	0	0	0	0	0	0	389,000	410,000	
D6	204604	Six Mile Cypress Pkwy 4 Laning	I-23,A	0	0	0	0	0	0	16,580,000	17,728,919	
D7	204053	Three Oaks Pkwy Extension, North	I-24,A,GT	0	0	0	0	0	0	35,036,883	47,738,673	

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CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

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DEPARTMENT OF TRANSPORTATION											
B7	206752	Traffic Building Replacement	A	1,500,000	500,000	0	0	0	2,000,000	0	2,086,000
C5	206755	Veterans/Santa Barbara Interchange	E	2,250,000	0	0	0	0	2,250,000	30,000,000	32,250,000
DEPT OF TRANSPORTATION CAPITAL TOTAL				16,304,804	16,723,000	1,556,000	7,990,000	38,616,000	81,189,804	951,986,951	1,276,536,388
UTILITIES											
E7	207143	Alico Road Water Main Relocation/Metro Pkwy Ext	E	0	0	0	0	0	0	4,068,000	6,014,768
E7	207306	Ben Hill Griffin Parallel Forcemain	E	0	0	0	800,000	0	800,000	5,200,000	6,000,000
B6	207144	Bus 41 Line Upgrade-Littleton/Shell Factory	E	0	0	0	0	0	0	825,000	825,000
F7	207158	Corkscrew Road & I-75 Interchange	E	0	0	0	0	0	0	3,001,900	3,105,804
F7	207159	Corkscrew Rd - Ben Hill to the Habitat	E	0	0	0	0	0	0	300,000	311,157
E8		Corkscrew WTP Expansion to 20 MGD	D	0	0	0	0	0	0	13,501,000	13,501,000
E8		Corkscrew WTP Wellfield Improvements	D	0	0	0	0	0	0	9,750,000	9,750,000
E8		County 951 Utility Relocation	E	0	0	0	0	0	0	350,000	350,000
D7	207146	Daniels Parkway & I-75 Interchange	E	0	0	0	0	0	0	2,356,200	2,430,101
D7		Daniels Parkway Widening-Chamb/Gateway	E	0	0	0	0	0	0	780,000	780,000
D7	207307	Daniels Pkwy Force Main Ext to Gateway	E	287,000	1,435,000	0	0	0	1,722,000	0	1,722,000
E5		Deep Injection Well - #2	E	0	0	0	0	0	0	5,000,000	5,000,000
A7		Desalination Plant Transmission Mains	E	0	0	0	0	0	0	18,195,500	18,195,500
CW	207416	DOT Project Utility Relocations	E	0	0	0	0	0	0	900,000	2,856,261
CW	207429	Electrical Equipment Upgrades & Replacements	E	190,000	340,000	190,000	190,000	190,000	1,100,000	1,200,000	3,656,190
D6		Electrical System / Maintenance Building	E	0	0	0	0	0	0	400,000	400,000
E5, F5		Estero Blvd Force Main Relocation	E	0	0	0	0	0	0	7,200,000	7,200,000
CW	207442	Feasibility Analysis/Design Desalination Plant	E	0	0	0	0	0	0	70,000,000	70,000,000
E7	207304	FGCU Sewer	E	0	0	0	0	0	0	735,000	738,143
E7	207197	FGCU Water	E	0	0	0	0	0	0	800,000	997,815
CW		Fiber Optic Upgrades	E	0	0	2,000,000	1,000,000	1,000,000	4,000,000	0	4,000,000
D5		Fiesta Village Expansion to 6.0 MGD	E	0	0	0	0	0	0	1,200,000	1,200,000
D5	207293	Fiesta Village Sewer Collection System Improve	E	0	0	0	0	0	0	600,000	637,512
E5		FMB Second Equalization Tank	E	0	0	0	0	0	0	1,500,000	1,500,000
E5		FMB WWTP Improvements	E	0	0	0	0	0	0	2,000,000	2,000,000
E5	207310	FMB WWTP Influent Pipe Replacements	E	1,400,000	0	0	0	0	1,400,000	0	1,550,000

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CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

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UTILITIES											
CW	207313	Force Main Replace-Pine Ridge, Orange River, Ortiz	E	1,760,000	1,700,000	2,000,000	0	0	5,460,000	0	5,610,000
D5	207270	Force Main to PS 393 Replacement	E	0	0	0	0	0	0	525,000	525,000
D7		Gateway WWTP - Davco Rehab	E	0	300,000	300,000	0	0	600,000	0	600,000
D7	207308	Gateway WWTP ASR Well System	E	0	0	0	0	0	0	3,200,000	3,200,000
E7	207187	Green Meadow WTP Expansion	E, D	0	3,200,000	0	89,400,000	0	92,600,000	0	94,755,238
CW	207247	Inflow & Infiltration Improvements	E	0	800,000	800,000	800,000	500,000	2,900,000	2,000,000	9,212,916
CW	207430	Instrumentation Upgrades & Improvements	E	150,000	150,000	150,000	150,000	150,000	750,000	600,000	2,490,914
CW	207444	LCU Generator Replace & Improve	E	300,000	500,000	500,000	800,000	800,000	2,900,000	0	2,900,000
CW	207445	Lightning Protection - LCU Facilities	E	330,000	0	0	0	0	330,000	0	330,000
CW	207190	Lime Sludge Handling Facilities Improvements	E	0	100,000	800,000	0	0	900,000	0	900,000
A7	207602	North Lee County RO Plant Wellfield Expansion	E	8,700,000	0	0	0	0	8,700,000	0	16,565,000
A7	207028	North Lee County WTP Expansion to 10 MGD	E	14,320,000	0	0	0	0	14,320,000	0	16,113,238
B8	207265	Olga WTP Reservoir & Plant Improvements	E	500,000	1,640,000	0	0	0	2,140,000	0	8,927,564
B8		Olga WTP Seawall	E	0	0	0	0	0	0	250,000	250,000
C6	207161	Ortiz Ave Water Relocation-Colonial to SR 80	E	0	0	0	0	0	0	5,990,000	5,990,000
D6	207127	Page Park Waterline Improvements	E	0	0	0	0	0	0	2,700,000	2,700,000
D3	207238	Pine Island Sewer Transmission System	E	0	0	0	0	0	0	1,200,000	1,227,767
D3	207239	Pine Island WWTP Expansion	E	0	0	0	0	0	0	1,000,000	1,403,481
F7		Pinewoods Wellfield Electrical Improvements	E	0	0	0	0	0	0	2,000,000	2,000,000
D5	207284	Reclaim Water ASR	E	0	0	0	0	0	0	5,800,000	5,800,000
CW	207289	Regional Sludge Handling Plant	E	0	0	0	0	0	0	20,000,000	20,445,327
E7	207162	San Carlos Blvd Improvement	E	0	0	0	0	0	0	800,000	800,000
E7		San Carlos WWTP Diversion to 3 Oaks WWTP	E	0	0	0	0	0	0	2,600,000	2,600,000
CW	207424	SCADA Upgrades & Improvements	E	0	100,000	100,000	100,000	100,000	400,000	500,000	2,481,402
CW		Security System Installation & Improvements	E	0	0	0	0	0	0	300,000	300,000
CW	207198	SFM Water Storage Tanks	E	0	0	0	0	0	0	2,350,000	2,350,000
CW	207184	SFM Water Transmission Line Improvements	E	0	0	0	0	0	0	2,119,000	2,571,687
B6	207199	SR 80 & I-75 Water Relocation	E	0	0	0	0	0	0	1,620,300	1,620,300
C6	207194	Summerlin Road Water System Improvements	E	0	0	0	0	0	0	7,379,248	7,989,000
B7	207164	Tice Street Loop	E	0	0	0	0	0	0	1,250,000	1,250,000
B6	207010	US 41 NFM Watermain Replacement	E	0	0	0	0	0	0	600,000	775,377

* = Total Projected Costs are all past expenses, current budget and all proposed budgets

CIP FY 09/10 - 13/14 TOTAL PROJECTS LIST

MAP REF COORD	PROJ #	PROJECT NAME	FUNDING SOURCE	CIP BUDGET FY 09/10	CIP BUDGET FY 10/11	CIP BUDGET FY 11/12	CIP BUDGET FY 12/13	CIP BUDGET FY 13/14	CIP BUDGET FY 09/10 - 13/14	CIP BUDGET YEARS 6-10	* TOTAL PROJECTED COST
UTILITIES											
B5	207170	US 41 Watermain Improvement	E	0	0	0	0	0	0	3,334,572	3,334,572
CW	207229	Wastewater System Improvements	E	0	200,000	200,000	200,000	200,000	800,000	1,000,000	3,492,735
CW	207138	Wastewater Treatment Plant Improvements	E	250,000	250,000	250,000	250,000	250,000	1,250,000	13,200,000	17,656,211
E8	207604	Water Main Interconnect/Bonita-South End of FMB	E	800,000	0	0	0	0	800,000	0	1,000,000
CW	207094	Water System Improvements	E	0	200,000	200,000	200,000	200,000	800,000	1,000,000	3,017,800
D7	207193	Water Transmission Lines-Ben Hill to Treeline	E	0	0	0	950,000	950,000	950,000	10,648,556	14,812,234
CW	207268	Water Treatment Plant Improvements	E	300,000	300,000	300,000	300,000	300,000	1,500,000	600,000	4,034,107
E7	207426	Water/Sewer Line Relocation-Three Oaks Ext.	E	0	0	0	0	0	0	300,000	300,500
CW	207149	Well Redevelopment/Upgrade & Rebuild	E	410,000	400,000	300,000	200,000	100,000	1,410,000	200,000	3,964,580
C5	207314	WWE Reverse Osmosis Skid Alternate Treat Change	E	325,000	4,750,000	0	0	0	5,075,000	0	5,175,000
C5	207183	WWE Water Transmission Line Improvement	E	0	0	0	0	0	0	2,222,980	2,547,239
C5	207315	WWE WWTP Flow Diversion	E	2,820,000	8,890,000	500,000	0	0	12,210,000	0	12,210,000
CW	207274	WWTP Odor Control System Improvements	E	0	0	750,000	0	0	750,000	0	1,119,324
UTILITIES CAPITAL TOTAL				32,842,000	25,255,000	9,340,000	94,390,000	4,740,000	166,567,000	247,152,256	462,079,051

TOTAL CAPITAL BUDGET	103,362,417	96,881,327	46,479,841	143,719,005	81,806,785	472,249,375	1,310,975,232	2,340,021,190
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* = Total Projected Costs are all past expenses, current budget and all proposed budgets

**NON-TRANSPORTATION AND NON-ENTERPRISE FUND
FY09/10 - 13/14
REVENUES AND EXPENDITURES**

REF. #	REVENUE	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
1	Transfer from General Fund	\$0	\$7,910,878	\$8,103,810	\$871,750	\$0	\$16,886,438	\$34,665,025	\$51,551,463
2	Conservation 2020 (.4634) (30103)	31,032,500	31,032,500	31,653,150	32,286,213	32,931,937	158,936,300	0	158,936,300
3	Interest (30100)	350,000	750,000	750,000	750,000	750,000	3,350,000	693,301	4,043,301
4	Interest (30103)	500,000	500,000	500,000	500,000	500,000	2,500,000	0	2,500,000
5	Interest - Community Parks (186's)	87,340	3,010	3,010	3,040	3,071	99,471	99,471	198,942
6	Interest - Regional Parks (18700)	3,325	3,325	3,325	3,358	3,392	16,725	16,725	33,450
7	Transfer from Fund 20760 (RACING TAX) (30100)	223,500	223,250	223,250	223,250	223,250	1,116,500	1,116,500	2,233,000
8	Loan Reimbursement - Civic Center (30100)	10,000	10,000	10,000	10,000	10,000	50,000	50,000	100,000
9	Community Impact Fees (186's) Excludes BS & FMB	301,000	301,000	301,000	304,010	307,050	1,514,060	1,514,060	3,028,120
10	Regional Impact Fees (18700) Excludes BS & FMB	332,500	332,500	332,500	335,825	339,183	1,672,508	1,672,508	3,345,016
11	TOTAL NEW REVENUES	\$32,840,165	\$41,066,463	\$41,880,045	\$35,287,446	\$35,067,983	\$186,142,002	\$39,827,590	\$225,969,592
12	FUND BALANCES								
13	Capital Projects (30100)	\$18,694,550	\$10,337,852	\$5,000,000	\$5,000,000	\$5,000,000			
14	Conservation 2020 (30103)	0	0	0	0	0			
15	Community Park Impact Fees (186's)	6,811,777	6,988,270	7,161,939	7,335,609	7,511,016			
16	Regional Park Impact Fees (18700)	0	0	0	312,743	634,967			
17	TOTAL REVENUES	\$58,346,492	\$58,392,585	\$54,041,984	\$47,935,798	\$48,213,866			

REF. #	EXPENSES	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL
18	NON PROJECT RELATED								
19	Reserves - 30100 (10% of all 30100 Expenses)	\$809,109	\$1,290,180	\$822,460	\$165,000	\$71,600	\$3,158,349	\$3,466,503	\$6,624,851
20	Property Appraiser Fees (Conservation 2020) (30103)	314,076	310,325	316,532	322,862	329,319	1,593,114	0	1,593,114
21	Tax Collector Fees (Conservation 2020) (30103)	620,650	620,650	633,639	645,724	658,639	3,178,726	0	3,178,726
22	Stadiums Maintenance Match Transfer (30102)	40,000	40,000	40,000	40,000	40,000	200,000	200,000	400,000
23	Conservation 2020 Transfer (30103 TO 30105)	3,103,250	3,103,250	3,165,315	3,228,621	3,293,194	15,893,630	0	15,893,630
24	Repayment to General Fund from 18700 (Includes Interest)	319,034	319,034	6,290	0	0	644,358	0	644,358
25	Repayment to General Fund from 18622 (Includes Interest)	10,200	0	0	0	0	10,200	0	10,200
26	Repayment to General Fund from 18628 (Includes Interest)	182,229	115,140	115,140	116,291	117,455	646,255	0	646,255
27	Less 5% of Projected Revenues - Community Parks (186's)	19,417	15,201	15,201	15,353	15,506	80,678	0	80,678
28	Less 5% of Projected Revenues - Regional Parks (18700)	16,791	16,791	16,791	16,959	17,129	84,462	84,462	168,924
29	TOTAL NON PROJECT RELATED	5,434,756	5,830,571	5,130,792	4,550,811	4,542,842	25,489,772	3,750,965	29,240,736
30	BALANCE REMAINING FOR PROJECTS	\$52,911,736	\$52,562,014	\$48,911,192	\$43,384,987	\$43,671,025			
31	PROJECT RELATED								
32	Community Park Impact Fee Funded (186's)	\$0	\$0	\$0	\$0	\$0	\$0	\$18,000	\$18,000
33	Regional Park Impact Fee Funded (18700)	0	0	0	0	0	0	2,610,000	2,610,000
34	Conservation 2020 (30103)	27,494,524	27,498,275	28,038,241	28,589,005	29,150,785	140,770,829	0	140,770,829
35	Ad Valorem Funded (30100)	50,000	50,000	370,000	50,000	50,000	570,000	8,850,000	9,420,000
36	Parks & Recreation	3,500,000	250,000	5,000,000	0	0	8,750,000	2,513,109	11,263,109
37	Government Facilities	1,700,000	1,200,000	1,329,000	1,000,000	366,000	5,595,000	6,182,000	11,777,000
38	DOT - Landscaping (DOT Projects & New Building)	2,841,089	11,401,800	1,525,600	600,000	300,000	16,668,489	17,119,916	33,788,405
39	Water Resources (Ad Valorem Portion)	\$8,091,089	\$12,901,800	\$8,224,600	\$1,650,000	\$716,000	\$31,583,489	\$34,665,025	\$66,248,514
40	TOTAL AD VALOREM	\$35,585,613	\$40,400,075	\$36,262,841	\$30,239,005	\$29,866,785	\$172,354,318	\$37,293,025	\$209,647,343
41	TOTAL PROJECTS								
42	RESERVES								
43	Community Park Impact Fee (186's)	\$6,988,271	\$7,161,940	\$7,335,609	\$7,511,016	\$7,688,175			
44	Regional Park Impact Fee (18700)	0	0	312,743	634,967	960,414			
45	Ad Valorem (30100)	10,337,852	5,000,000	5,000,000	5,000,000	5,155,650			
46	Ad Valorem - Conservation 2020 (30103)	0	0	0	0	0			

TRANSPORTATION REVENUES AND EXPENDITURES
FY09/10 - 13/14

REF #	REVENUE	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
1	Five Cent Local Option Gas Tax	\$2,754,777	\$2,754,777	\$2,754,777	\$2,754,777	\$2,754,777	\$13,773,885	\$13,773,885	\$27,547,770
2	Six Cent Local Option Gas Tax (Net of debt service)	4,423,788	6,485,725	6,485,725	6,485,725	6,485,725	30,366,688	32,428,625	62,795,313
3	Ninth Cent Gas Tax	2,788,780	2,788,780	2,788,780	2,788,780	2,788,780	13,943,900	13,943,900	27,887,800
3	Interest (Fund 30700)	250,000	700,000	700,000	700,000	700,000	3,050,000	7,000,000	10,050,000
4	Revolving Loan Repayments	4,704,300	5,016,572	3,441,572	3,517,387	3,613,562	20,293,393	4,150,000	24,443,393
5	Loan Repayment from Tolls (42102) includes interest	3,379,000	2,500,000	0	0	0	5,879,000	0	5,879,000
6	Toll Revenues (CIP Related)	4,750,000	2,500,000	0	0	8,700,000	15,950,000	54,400,000	70,350,000
7	Ad Valorem (Road CIP Related) 30100	1,700,000	1,200,000	1,329,000	1,000,000	366,000	5,595,000	6,832,000	12,427,000
8	Ad Valorem (Major Maint Related) 00100	100,000	100,000	3,906,076	600,000	600,000	5,306,076	0	5,306,076
10	Bonded Projects	0	0	0	0	0	0	636,084,068	636,084,068
11	City of Bonita Springs	0	0	0	3,250,000	0	3,250,000	12,600,000	15,850,000
12	FDOT Funded	0	100,000	200,000	0	0	300,000	0	300,000
13	One Time Grant	300,000	1,400,000	0	0	0	1,700,000	0	1,700,000
14	Impact Fees (Excludes BS & FMB)	4,891,000	4,891,000	4,891,000	4,939,910	4,989,309	24,602,219	24,602,219	49,204,438
15	Impact Fee Interest	368,800	48,910	48,910	49,399	49,893	565,912	565,912	1,131,824
16	TOTAL NEW REVENUES	\$30,410,445	\$30,485,764	\$26,545,840	\$26,085,978	\$31,048,046	\$144,576,073	\$806,380,609	\$950,956,682
17	FUND BALANCES								
18	Transportation Capital (Fund 30700)	5,037,844	8,683,399	15,360,228	22,181,557	28,870,886			
19	Revolving Loan Program (Excludes the One time Grant)	11,026,031	12,415,331	6,931,903	10,373,475	10,640,862			
20	Impact Fees	8,032,416	4,218,122	4,670,165	5,086,207	5,242,364			
21	TOTAL REVENUES	\$54,506,736	\$55,802,616	\$53,508,136	\$63,727,217	\$75,802,158			

TRANSPORTATION REVENUES AND EXPENDITURES

FY09/10 - 13/14

REF #	EXPENDITURES	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEAR 6-10	10 YEAR TOTAL
22	NON PROJECT RELATED								
23	Reserve Requirement Fund 30700 (\$750,000 OR 10%)	\$750,000	\$750,000	\$750,000	\$750,000	\$2,917,500	\$5,917,500	\$5,793,900	\$11,711,400
24	Less 5% of Projected Revenues	262,990	246,996	246,996	249,465	251,960	1,258,407	1,258,407	2,516,814
27	Revolving Loan Payments to General Fund	3,079,300	2,891,572	2,941,572	3,017,387	3,113,562	15,043,393	0	15,043,393
	Interest Payment on Loans to General Fund	722,000	690,000	640,000	600,000	540,000	3,192,000	0	3,192,000
	Loan & Interest for Proposed Loans	0	566,300	676,300	666,300	721,300	2,630,200	0	2,630,200
27	Repay General Fund Loan - Boca Grande Drainage	250,000	250,000	0	0	0	500,000	0	500,000
27	Repay General Fund Loan - Three Oaks (4081)	1,375,000	1,375,000	0	0	0	2,750,000	0	2,750,000
	Interest Payment on Loans to General Fund	65,000	32,500	0	0	0	97,500	0	97,500
31	Transit Allocation	579,953	579,953	579,953	579,953	579,953	2,899,765	2,899,765	5,799,530
32	TOTAL NON PROJECT RELATED	7,084,243	7,382,321	5,834,821	5,863,105	8,124,275	34,288,765	9,952,072	44,240,837
33	BALANCE REMAINING FOR PROJECTS	\$47,422,493	\$48,420,295	\$47,673,315	\$57,864,112	\$67,677,883			
34	PROJECT RELATED								
35	Impact Fee Funded	\$5,009,804	\$93,000	\$19,000	\$300,000	\$4,910,000	\$10,331,804	\$196,241,883	\$206,573,687
36	OTHER								
37	Toll Revenue Funded	4,750,000	2,500,000	0	0	8,700,000	15,950,000	54,400,000	70,350,000
38	Ad Valorem Portion (Landscape in Projects) 30100	200,000	0	1,329,000	1,000,000	366,000	2,895,000	6,832,000	9,727,000
39	Ad Valorem Portion (Buildings)	1,500,000	1,200,000	0	0	0	2,700,000	0	2,700,000
40	Ad Valorem Portion (Landscape in Projects) 00100	100,000	100,000	3,906,076	600,000	600,000	5,306,076	0	5,306,076
42	Bonded Projects	0	0	0	0	0	0	636,084,068	636,084,068
43	City of Bonita Springs	0	0	0	3,250,000	0	3,250,000	12,600,000	15,850,000
44	FDOT Funded	0	100,000	200,000	0	0	300,000	0	300,000
45	One Time Grant	300,000	1,400,000	0	0	0	1,700,000	0	1,700,000
46	Revolving Loan Projects	3,315,000	10,500,000	0	3,250,000	0	17,065,000	0	17,065,000
47	307 FUNDED								
48	Major Roads and Bridges	1,000,000	400,000	0	0	23,500,000	24,900,000	54,239,000	79,139,000
49	Maintenance Projects	5,700,837	4,635,000	4,570,000	4,520,000	4,535,000	23,960,837	0	23,960,837
50	Bicycle/Pedestrian Facilities (#206002)	230,000	530,000	8,000	190,000	1,140,000	2,098,000	3,700,000	5,798,000
51	TOTAL 307 REQUESTED	\$6,930,837	\$5,565,000	\$4,578,000	\$4,710,000	\$29,175,000	\$50,958,837	\$57,939,000	\$108,897,837
52	TOTAL IMPACT FEE REQUESTED	5,009,804	93,000	19,000	300,000	4,910,000	10,331,804	196,241,883	206,573,687
53	TOTAL "OTHER" REQUESTED	10,165,000	15,800,000	5,435,076	8,100,000	9,666,000	49,166,076	709,916,068	759,082,144
54	TOTAL PROJECT EXPENDITURES	\$22,105,641	\$21,458,000	\$10,032,076	\$13,110,000	\$43,751,000	\$110,456,717	\$964,096,951	\$1,074,553,668
55	RESERVES								
56	Fund 307	\$8,683,399	\$15,360,228	\$22,181,557	\$28,870,886	\$8,927,715			
57	Revolving Loan Program	\$12,415,331	\$6,931,903	\$10,373,475	\$10,640,862	\$14,254,424			
58	Impact Fees	4,218,122	4,670,165	5,086,207	5,242,364	744,744			

ENTERPRISE FUND REVENUES

FY09/10 - 13/14

SOLID WASTE AND UTILITIES									
REVENUES									
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL	
FEEES AND CHARGES	\$ 35,042,000	\$ 26,655,000	\$ 9,990,000	\$ 8,590,000	\$ 13,690,000	\$ 93,967,000	\$ 304,501,256	\$ 398,468,256	
BOND/PROP. BOND FUNDS	0	0	0	89,400,000	0	89,400,000	23,251,000	112,651,000	
TOTAL ENTERPRISE PROJECT AVAILABLE	\$ 35,042,000	\$ 26,655,000	\$ 9,990,000	\$ 97,990,000	\$ 13,690,000	\$ 183,367,000	\$ 327,752,256	\$ 511,119,256	
EXPENDITURES									
	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	5 YEAR TOTAL	YEARS 6-10	10 YEAR TOTAL	
SOLID WASTE									
SOLID WASTE	\$ 2,200,000	\$ 1,400,000	\$ 660,000	\$ 3,600,000	\$ 8,950,000	\$ 16,800,000	\$ 80,600,000	\$ 97,400,000	
PROPOSED DEBT FINANCED	0	0	0	0	0	0	0	0	
SOLID WASTE TOTAL	\$ 2,200,000	\$ 1,400,000	\$ 660,000	\$ 3,600,000	\$ 8,950,000	\$ 16,800,000	\$ 80,600,000	\$ 97,400,000	
UTILITIES									
UTILITIES	\$ 32,842,000	\$ 25,255,000	\$ 9,340,000	\$ 4,990,000	\$ 4,740,000	\$ 77,167,000	\$ 223,901,256	\$ 301,068,256	
PROPOSED DEBT FINANCED	0	0	0	89,400,000	0	89,400,000	23,251,000	112,651,000	
UTILITIES TOTAL	\$ 32,842,000	\$ 25,255,000	\$ 9,340,000	\$ 94,390,000	\$ 4,740,000	\$ 166,567,000	\$ 247,152,256	\$ 413,719,256	
TOTAL ENTERPRISE EXPENDITURES	\$ 35,042,000	\$ 26,655,000	\$ 9,990,000	\$ 97,990,000	\$ 13,690,000	\$ 183,367,000	\$ 327,752,256	\$ 511,119,256	

COMMUNITY PARK IMPACT FEE DISTRICTS

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 21--FORT MYERS / ALVA	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$25,000	\$25,000	\$25,000	\$25,250	\$25,503	\$125,753
FUND BAL.	\$4,000	\$250	\$250	\$253	\$255	\$5,008
	\$89,420	\$116,970	\$140,958	\$164,945	\$189,172	
REV. TOTAL	\$118,420	\$142,220	\$166,208	\$190,447	\$214,930	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$1,450	\$1,263	\$1,263	\$1,275	\$1,288	\$6,538
NET AVAILABLE	\$116,970	\$140,958	\$164,945	\$189,172	\$213,642	\$825,687
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$116,970	\$140,958	\$164,945	\$189,172	\$213,642	
DIST. 22--NORTH FT MYERS	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$9,000	\$9,000	\$9,000	\$9,090	\$9,181	\$45,271
FUND BAL.	\$100	\$90	\$90	\$91	\$92	\$463
	\$9,044	\$7,489	\$16,125	\$24,760	\$33,482	
REV. TOTAL	\$18,144	\$16,579	\$25,215	\$33,941	\$42,755	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$455	\$455	\$455	\$459	\$464	\$2,287
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$10,200	\$0	\$0	\$0	\$0	\$10,200
NET AVAILABLE	\$7,489	\$16,125	\$24,760	\$33,482	\$42,291	\$124,146
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$7,489	\$16,125	\$24,760	\$33,482	\$42,291	

DIST. 23--LEHIGH	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$10,000	\$10,000	\$10,000	\$10,100	\$10,201	\$50,301
FUND BAL.	\$66,000	\$100	\$100	\$101	\$102	\$66,403
	\$6,173,178	\$6,245,378	\$6,254,973	\$6,264,568	\$6,274,259	
REV. TOTAL	\$6,249,178	\$6,255,478	\$6,265,073	\$6,274,769	\$6,284,562	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$3,800	\$505	\$505	\$510	\$515	\$5,835
NET AVAILABLE	\$6,245,378	\$6,254,973	\$6,264,568	\$6,274,259	\$6,284,047	\$31,323,225
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,245,378	\$6,254,973	\$6,264,568	\$6,274,259	\$6,284,047	

DIST. 24--SOUTH FT. MYERS	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$125,000	\$125,000	\$125,000	\$126,250	\$127,513	\$628,763
FUND BAL.	\$15,000	\$1,250	\$1,250	\$1,263	\$1,275	\$20,038
	\$355,168	\$488,168	\$608,106	\$728,043	\$849,180	
REV. TOTAL	\$495,168	\$614,418	\$734,356	\$855,556	\$977,968	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$7,000	\$6,313	\$6,313	\$6,376	\$6,439	\$32,440
NET AVAILABLE	\$488,168	\$608,106	\$728,043	\$849,180	\$971,529	\$3,645,025
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$488,168	\$608,106	\$728,043	\$849,180	\$971,529	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 25--PINE ISLAND / MATLACHA	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
FUND BAL.	\$800	\$30	\$30	\$30	\$31	\$921
	\$3,028	\$6,638	\$9,516	\$12,395	\$15,302	
REV. TOTAL	\$6,828	\$9,668	\$12,546	\$15,455	\$18,393	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$190	\$152	\$152	\$153	\$155	\$801
NET AVAILABLE	\$6,638	\$9,516	\$12,395	\$15,302	\$18,238	\$62,090
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,638	\$9,516	\$12,395	\$15,302	\$18,238	

DIST. 26--SANIBEL / CAPTIVA	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
FUND BAL.	\$50	\$30	\$30	\$30	\$31	\$171
	\$12,143	\$15,041	\$17,919	\$20,798	\$23,705	
REV. TOTAL	\$15,193	\$18,071	\$20,949	\$23,858	\$26,795	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$153	\$152	\$152	\$153	\$155	\$763
NET AVAILABLE	\$15,041	\$17,919	\$20,798	\$23,705	\$26,641	\$104,103
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$15,041	\$17,919	\$20,798	\$23,705	\$26,641	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

DIST. 27--BOCA GRANDE	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST	\$90	\$30	\$30	\$30	\$31	\$211
FUND BAL.	\$20,556	\$23,491	\$26,369	\$29,248	\$32,155	
REV. TOTAL	\$23,646	\$26,521	\$29,399	\$32,308	\$35,245	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$155	\$152	\$152	\$153	\$155	\$765
NET AVAILABLE	\$23,492	\$26,369	\$29,248	\$32,155	\$35,091	\$146,354
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$23,491	\$26,369	\$29,248	\$32,155	\$35,091	

DIST. 28--ESTERO	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES	\$120,000	\$120,000	\$120,000	\$121,200	\$122,412	\$603,612
INTEREST	\$900	\$1,200	\$1,200	\$1,212	\$1,224	\$5,736
FUND BAL.	\$67,374	\$0	(\$0)	(\$0)	\$0	
REV. TOTAL	\$188,274	\$121,200	\$121,200	\$122,412	\$123,636	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$6,045	\$6,060	\$6,060	\$6,121	\$6,182	
LOAN REPAYMENT TO GENERAL FUND W/Interest	\$182,229	\$115,140	\$115,140	\$116,291	\$117,455	\$646,255
NET AVAILABLE	\$0	(\$0)	(\$0)	\$0	(\$0)	
PROJECTS:						
PROJECT TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$0	(\$0)	(\$0)	\$0	(\$0)	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

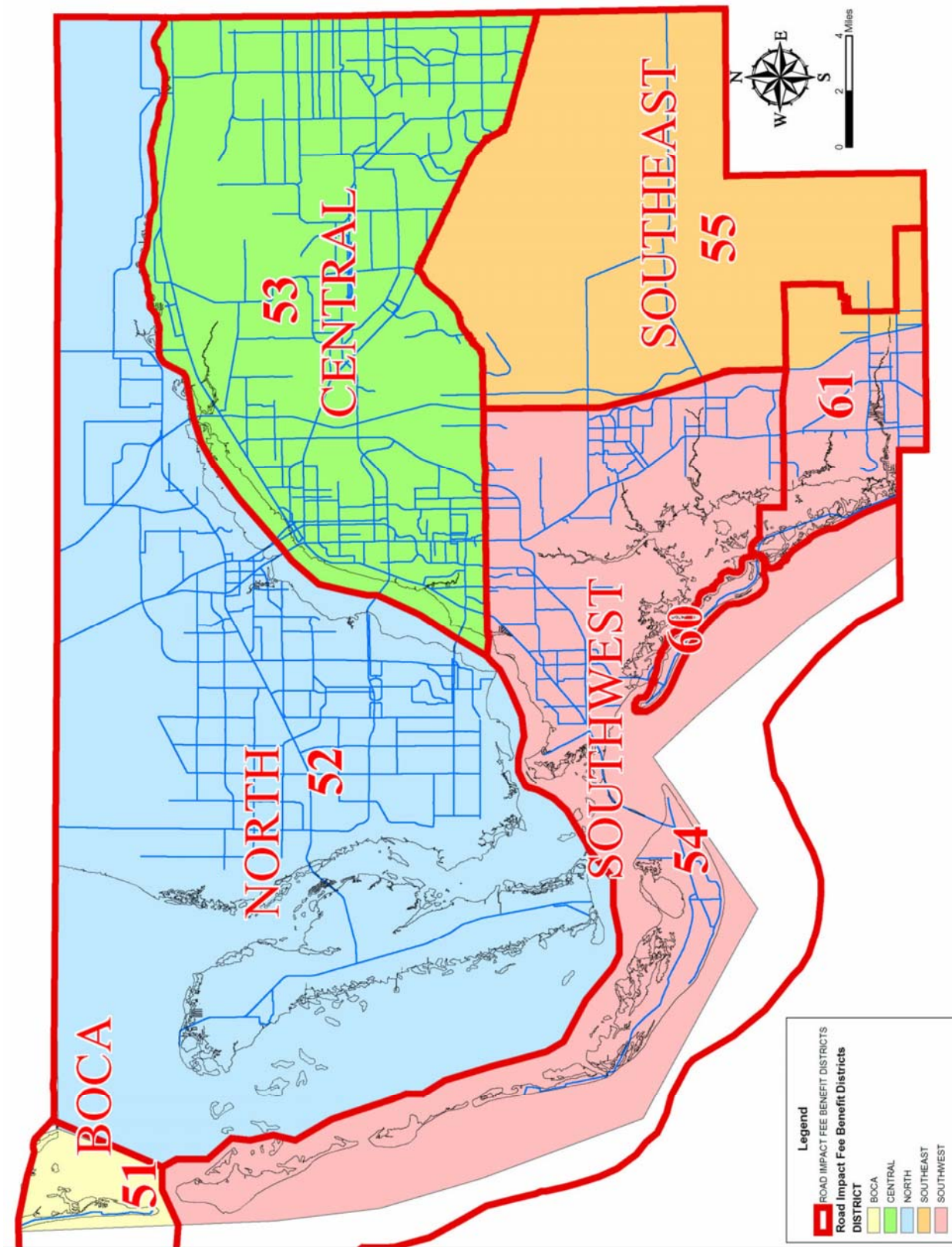
DIST. 29--GATEWAY	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES	\$3,000	\$3,000	\$3,000	\$3,030	\$3,060	\$15,090
INTEREST	\$400	\$30	\$30	\$30	\$31	\$521
FUND BAL.	\$81,866	\$85,096	\$87,975	\$90,853	\$93,760	
REV. TOTAL	\$85,266	\$88,126	\$91,005	\$93,914	\$96,851	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$170	\$152	\$152	\$153	\$155	\$781
NET AVAILABLE	\$85,096	\$87,975	\$90,853	\$93,760	\$96,697	\$454,381
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$85,096	\$87,975	\$90,853	\$93,760	\$96,697	

COMMUNITY PARK IMPACT FEE DISTRICT REVENUES

COMMUNITY PARK TOTAL	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES	\$301,000	\$301,000	\$301,000	\$304,010	\$307,050	\$1,514,060
INTEREST	\$87,340	\$3,010	\$3,010	\$3,040	\$3,071	\$99,471
FUND BAL.	\$6,811,777	\$6,988,270	\$7,161,939	\$7,335,609	\$7,511,016	
REV. TOTAL	<u>\$7,200,117</u>	<u>\$7,292,280</u>	<u>\$7,465,949</u>	<u>\$7,642,659</u>	<u>\$7,821,136</u>	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$19,417	\$15,201	\$15,201	\$15,353	\$15,506	\$80,677
LOAN REPAYMENT TO GENERAL FUND (18622)	\$10,200	\$0	\$0	\$0	\$0	\$10,200
LOAN REPAYMENT TO GENERAL FUND (18628)	\$182,229	\$115,140	\$115,140	\$116,291	\$117,455	\$646,255
NET AVAILABLE	<u>\$6,988,271</u>	<u>\$7,161,940</u>	<u>\$7,335,609</u>	<u>\$7,511,016</u>	<u>\$7,688,175</u>	<u>\$36,685,010</u>
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$6,988,271	\$7,161,940	\$7,335,609	\$7,511,016	\$7,688,175	

REGIONAL PARK IMPACT FEE DISTRICT

REGIONAL PARKS IMPACT FEE DISTRICT REVENUES	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
COUNTYWIDE						
IMPACT FEES	\$332,500	\$332,500	\$332,500	\$335,825	\$339,183	\$1,672,508
INTEREST	\$3,325	\$3,325	\$3,325	\$3,358	\$3,392	\$16,725
FUND BAL.	\$0	(\$0)	(\$0)	\$312,743	\$634,967	
REV. TOTAL	\$335,825	\$335,825	\$335,825	\$651,927	\$977,542	
LESS:						
ADMIN. FEE	\$0	\$0	\$0	\$0	\$0	\$0
NET AVAILABLE	\$0	\$0	\$0	\$0	\$0	\$0
LESS:						
LESS 5% OF PROJECTED REVENUES	\$16,791	\$16,791	\$16,791	\$16,959	\$17,129	\$84,462
FISHERMAN'S COOP LOAN REPAYMENT TO 0010C	\$319,034	\$319,034	\$6,290	\$0	\$0	\$644,358
NET AVAILABLE	(\$0)	(\$0)	\$312,743	\$634,967	\$960,413	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	(\$0)	(\$0)	\$312,743	\$634,967	\$960,413	



ROAD IMPACT FEE DISTRICTS

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 21--BOCA GRANDE	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$13,000	\$13,000	\$13,000	\$13,130	\$13,261	\$65,391
FUND BAL.	\$800	\$130	\$130	\$131	\$133	\$1,324
	\$89,140	\$102,250	\$111,724	\$105,197	\$117,795	
REV. TOTAL	\$102,940	\$115,380	\$124,854	\$118,458	\$131,189	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$690	\$657	\$657	\$663	\$670	\$3,336
NET AVAILABLE	\$102,250	\$114,724	\$124,197	\$117,795	\$130,519	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$3,000	\$19,000	\$0	\$0	\$22,000
TOTAL PROJECTS	\$0	\$3,000	\$19,000	\$0	\$0	\$22,000
RESERVES	\$102,250	\$111,724	\$105,197	\$117,795	\$130,519	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 22--NORTH DISTRICT	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$253,000	\$253,000	\$253,000	\$255,530	\$258,085	\$1,272,615
FUND BAL.	\$39,000	\$2,530	\$2,530	\$2,555	\$2,581	\$49,196
REV. TOTAL	\$7,491,227	\$3,758,823	\$4,001,577	\$4,244,330	\$4,459,511	
	\$7,783,227	\$4,014,353	\$4,257,107	\$4,502,415	\$4,720,177	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$14,600	\$12,777	\$12,777	\$12,904	\$13,033	\$66,091
NET AVAILABLE	\$7,768,627	\$4,001,577	\$4,244,330	\$4,489,511	\$4,707,144	
PROJECTS:						
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$0	\$0	\$4,500,000	\$4,500,000
DEL PRADO ROW	\$3,999,804	\$0	\$0	\$0	\$0	\$3,999,804
COUNTY-WIDE BIKE FACILITIES	\$10,000	\$0	\$0	\$30,000	\$10,000	\$50,000
TOTAL PROJECTS	\$4,009,804	\$0	\$0	\$30,000	\$4,510,000	\$8,549,804
RESERVES	\$3,758,823	\$4,001,577	\$4,244,330	\$4,459,511	\$197,144	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 23--CENTRAL DISTRICT	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$750,000	\$750,000	\$750,000	\$757,500	\$765,075	\$3,772,575
FUND BAL.	\$230,000	\$7,500	\$7,500	\$7,575	\$7,651	\$260,226
	\$135,159	\$66,159	\$129,484	\$172,809	\$133,330	
REV. TOTAL	\$1,115,159	\$823,659	\$886,984	\$937,884	\$906,056	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$49,000	\$37,875	\$37,875	\$38,254	\$38,636	\$201,640
LOAN & INTEREST FOR PROPOSED LOANS	\$0	\$566,300	\$676,300	\$666,300	\$656,300	\$2,565,200
NET AVAILABLE	\$1,066,159	\$219,484	\$172,809	\$233,330	\$211,120	
PROJECTS:						
HOMESTEAD 4L / SUNRISE-ALABAMA	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
COUNTY-WIDE BIKE FACILITIES	\$0	\$90,000	\$0	\$100,000	\$0	\$190,000
TOTAL PROJECTS	\$1,000,000	\$90,000	\$0	\$100,000	\$0	\$1,190,000
RESERVES	\$66,159	\$129,484	\$172,809	\$133,330	\$211,120	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 24--SOUTHWEST DISTRICT	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$2,875,000	\$2,875,000	\$2,875,000	\$2,903,750	\$2,932,788	\$14,461,538
FUND BAL.	\$79,000	\$28,750	\$28,750	\$29,038	\$29,328	\$194,865
	\$295,291	\$269,291	\$405,782	\$542,272	\$510,128	
REV. TOTAL	\$3,249,291	\$3,173,041	\$3,309,532	\$3,475,059	\$3,472,244	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$147,700	\$145,188	\$145,188	\$146,639	\$148,106	\$732,820
LOAN & INTEREST FOR PROPOSED LOANS	\$0	\$0	\$0	\$0	\$65,000	\$65,000
LOAN REPAYMENT - Project 205021	\$2,550,300	\$2,382,072	\$2,432,072	\$2,498,292	\$2,584,776	\$12,447,512
LOAN INTEREST -Project 205021 (2%)	\$282,000	\$240,000	\$190,000	\$150,000	\$90,000	\$952,000
NET AVAILABLE	\$269,291	\$405,782	\$542,272	\$680,128	\$584,362	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$0	\$0	\$0	\$170,000	\$400,000	\$570,000
TOTAL PROJECTS	\$0	\$0	\$0	\$170,000	\$400,000	\$570,000
RESERVES	\$269,291	\$405,782	\$542,272	\$510,128	\$184,362	

ROADS IMPACT FEE DISTRICT REVENUES

DIST. 25--SOUTHEAST DISTRICT	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
IMPACT FEES						
INTEREST	\$1,000,000	\$1,000,000	\$1,000,000	\$1,010,000	\$1,020,100	\$5,030,100
FUND BAL.	\$20,000	\$10,000	\$10,000	\$10,100	\$10,201	\$60,301
	\$21,599	\$21,599	\$21,599	\$21,599	\$21,599	
REV. TOTAL	\$1,041,599	\$1,031,599	\$1,031,599	\$1,041,699	\$1,051,900	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$51,000	\$50,500	\$50,500	\$51,005	\$51,515	\$254,520
LOAN REPAYMENT - Project 204097	\$529,000	\$509,500	\$509,500	\$519,095	\$528,786	\$2,595,881
LOAN INTEREST -Project 204097 (2%)	\$440,000	\$450,000	\$450,000	\$450,000	\$450,000	\$2,240,000
NET AVAILABLE	\$21,599	\$21,599	\$21,599	\$21,599	\$21,599	
PROJECTS:						
TOTAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0
RESERVES	\$21,599	\$21,599	\$21,599	\$21,599	\$21,599	

ROADS IMPACT FEE DISTRICT REVENUES

	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	TOTAL
ROADS TOTAL						
IMPACT FEES						
INTEREST	\$4,891,000	\$4,891,000	\$4,891,000	\$4,939,910	\$4,989,309	\$24,602,219
FUND BAL.	\$368,800	\$48,910	\$48,910	\$49,399	\$49,893	\$565,912
	\$8,032,416	\$4,218,122	\$4,670,165	\$5,086,207	\$5,242,364	
REV. TOTAL	\$13,292,216	\$9,158,032	\$9,610,075	\$10,075,516	\$10,281,566	
LESS:						
LESS 5% OF PROJECTED REVENUES	\$262,990	\$246,996	\$246,996	\$249,465	\$251,960	\$1,258,407
LOAN REPAYMENT - Project 205021	\$2,550,300	\$2,382,072	\$2,432,072	\$2,498,292	\$2,584,776	\$12,447,512
LOAN INTEREST -Project 205021 (2%)	\$282,000	\$240,000	\$190,000	\$150,000	\$90,000	\$952,000
LOAN REPAYMENT - Project 204097	\$529,000	\$509,500	\$509,500	\$519,095	\$528,786	\$2,595,881
LOAN INTEREST -Project 204097 (2%)	\$440,000	\$450,000	\$450,000	\$450,000	\$450,000	\$2,240,000
LOAN & INTEREST FOR PROPOSED LOANS	\$0	\$566,300	\$676,300	\$666,300	\$721,300	\$2,630,200
TOTAL CREDITS/DEBT	\$4,064,290	\$4,394,868	\$4,504,868	\$4,533,152	\$4,626,822	\$22,124,000
NET AVAILABLE	\$9,227,926	\$4,763,165	\$5,105,207	\$5,542,364	\$5,654,744	
PROJECTS:						
COUNTY-WIDE BIKE FACILITIES	\$10,000	\$93,000	\$19,000	\$300,000	\$410,000	\$832,000
DEL PRADO ROW	\$3,999,804	\$0	\$0	\$0	\$0	\$3,999,804
HOMESTEAD 4L / SUNRISE-ALABAMA	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
MATLACHA PASS BRIDGE REPLACEMENT	\$0	\$0	\$0	\$0	\$4,500,000	\$4,500,000
TOTAL PROJECTS	\$5,009,804	\$93,000	\$19,000	\$300,000	\$4,910,000	\$10,331,804
RESERVES	\$4,218,122	\$4,670,165	\$5,086,207	\$5,242,364	\$744,744	

SECTION F - BUDGET BY FUNCTION

This section provides a three-year comparative history to show the County budget by function. Functions are categorized in a uniform manner throughout the State of Florida based on the State Chart of Accounts (SCOA). The SCOA defines classifications and categories by which all revenues and expenditures are to be delineated. The following pages display expenditure classifications as related to the principal purpose for which expenditures are made. The column headings are Actual, displaying the most recent year's final audited expense totals; Unaudited Actual, displaying expenses at the time the book was assembled, and Adopted, displaying the adopted budget. The first table, County Budget by Function, clearly shows the disparity between actual and budget. The primary difference between the totals of the actual columns and the budget column is that reserves are budgeted but do not show in actual because reserves that are used are transferred with BoCC approval to the expense area within one of the other categories shown. This is shown specifically in "Other Uses" and further in the section in the table Non-Expenditure Disbursements. On the lower portion of the table pages, the revenue sources that support the function are shown, and are categorized by fund type.

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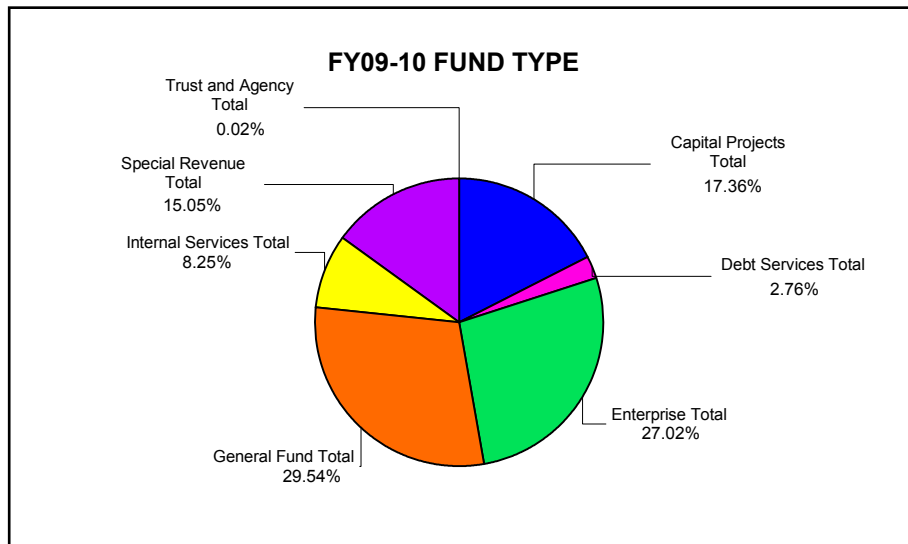
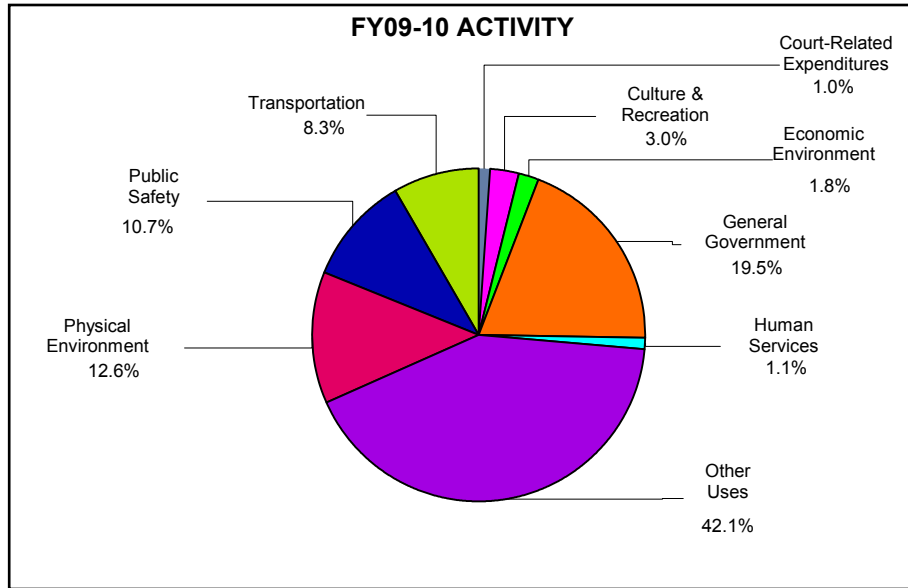
COUNTY BUDGET BY FUNCTION

LEE COUNTY - FLORIDA
2009 - 2010

FUNCTION	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
General Government	\$ 337,132,541	\$ 349,752,152	\$ 412,232,104
Public Safety	\$ 234,150,714	\$ 230,757,771	\$ 221,100,116
Physical Environment	\$ 222,221,130	\$ 201,553,303	\$ 258,910,374
Transportation	\$ 193,481,781	\$ 172,978,417	\$ 170,223,632
Economic Environment	\$ 26,883,192	\$ 24,778,755	\$ 37,418,370
Human Services	\$ 24,414,548	\$ 24,818,404	\$ 22,107,715
Culture & Recreation	\$ 87,638,444	\$ 79,159,177	\$ 60,951,365
Other Uses	\$ 268,108,909	\$ 535,101,497	\$ 867,209,724
Other Non-Operating	\$ 0	\$ 23,486,652	\$ 0
Court-Related Expenditures	\$ 5,536,551	\$ 5,548,192	\$ 6,364,942
Circuit Court- Criminal	\$ 2,101,258	\$ 2,176,211	\$ 2,227,985
Circuit Court - Family	\$ 898,989	\$ 926,280	\$ 1,261,029
Circuit Court - Juvenile	\$ 3,673,456	\$ 4,180,505	\$ 4,267,492
Circuit Court - Probate	\$ 274,400	\$ 263,576	\$ 256,766
Courts General Operations	\$ 4,666,841	\$ 4,683,520	\$ 4,151,577
County Courts - Criminal	\$ 1,892,897	\$ 2,101,060	\$ 1,915,675
GRAND TOTAL	<u>\$ 1,413,075,651</u>	<u>\$ 1,662,265,472</u>	<u>\$ 2,070,598,866</u>

FUNCTION BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 441,305,403	\$ 432,114,134	\$ 611,739,772
Special Revenue Fund	\$ 306,233,083	\$ 488,889,526	\$ 311,529,111
Debt Service Fund	\$ 52,533,292	\$ 46,949,821	\$ 57,206,712
Capital Project Fund	\$ 157,858,455	\$ 216,170,657	\$ 359,496,325
Enterprise Fund	\$ 364,195,100	\$ 390,257,291	\$ 559,394,615
Internal Service Fund	\$ 87,220,230	\$ 87,833,148	\$ 170,731,230
Trust & Agency Fund	\$ 3,730,088	\$ 50,895	\$ 501,101
GRAND TOTAL	<u>\$ 1,413,075,651</u>	<u>\$ 1,662,265,472</u>	<u>\$ 2,070,598,866</u>

COUNTY BUDGET BY FUNCTION



Note: Pie chart percentages may not total to 100% due to the rounding of data.

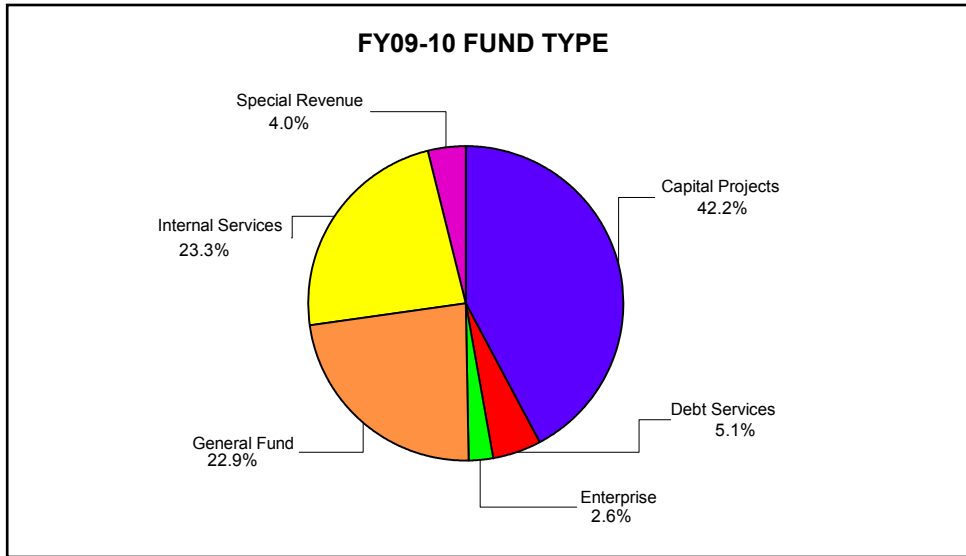
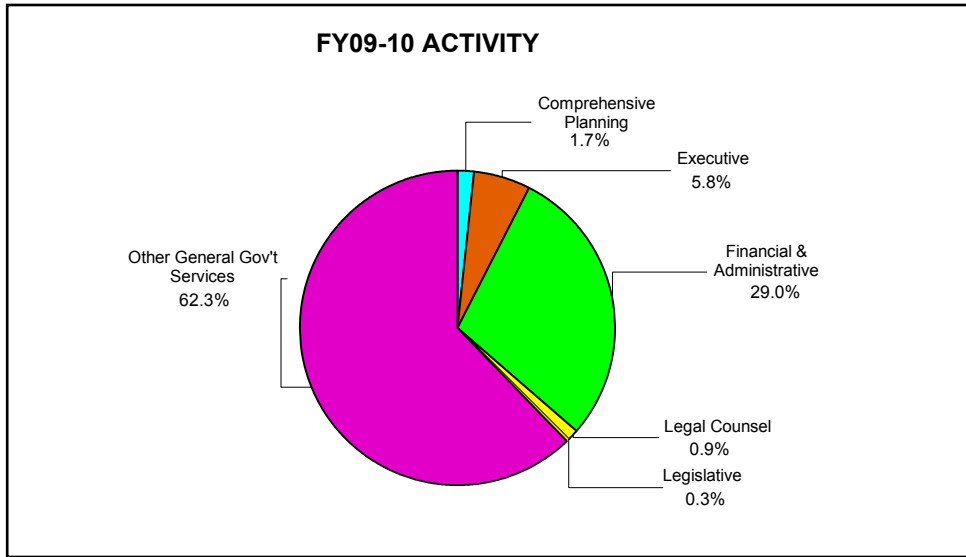
GENERAL GOVERNMENT SERVICES

LEE COUNTY - FLORIDA
2009 - 2010

	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Legislative	\$ 1,238,124	\$ 1,209,776	\$ 1,203,933
Legal Counsel	\$ 3,752,578	\$ 3,574,346	\$ 3,722,829
Executive	\$ 24,160,899	\$ 23,460,844	\$ 23,290,622
Financial & Administrative	\$ 112,590,098	\$ 111,595,619	\$ 116,528,747
Comprehensive Planning	\$ 7,580,971	\$ 7,029,055	\$ 6,642,086
Non-Court Information Systems	\$ 10,858,795	\$ 10,412,346	\$ 10,731,370
Debt Service Payments	\$ 0	\$ 31,146,069	\$ 0
Other General Gov't Services	\$ 176,951,076	\$ 161,324,097	\$ 250,112,517
GRAND TOTAL	<u>\$ 337,132,541</u>	<u>\$ 349,752,152</u>	<u>\$ 412,232,104</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 111,503,043	\$ 121,903,987	\$ 94,461,998
Special Revenue Fund	\$ 21,882,862	\$ 24,927,856	\$ 16,471,969
Debt Service Fund	\$ 25,749,185	\$ 31,574,070	\$ 20,831,320
Capital Project Fund	\$ 87,635,188	\$ 85,252,032	\$ 173,867,250
Enterprise Fund	\$ 6,185,214	\$ 1,348,142	\$ 10,709,018
Internal Service Fund	\$ 84,177,049	\$ 84,746,065	\$ 95,890,549
GRAND TOTAL	<u>\$ 337,132,541</u>	<u>\$ 349,752,152</u>	<u>\$ 412,232,104</u>

GENERAL GOVERNMENT SERVICES



Note: Pie chart percentages may not total to 100% due to the rounding of data.

GENERAL GOVERNMENT SERVICES

Under the State Uniform Accounting System Chart of Accounts, this function accounts for a major class of services provided by the legislative and administrative branches of local government for the benefit of the public and the governmental body as a whole.

Legislative

These costs cover citizenry representation by the governing body. The Board of County Commissioners' district budgets represent all expenditures for this classification.

Legal Counsel

This activity represents expenditures for the County Attorney's Office.

Executive

These monies include the provision of executive management and administration of the local unit of government. These costs include the County Manager's Office, Clerk of Courts, Hearing Examiner, and any separate director's office budget.

Financial and Administrative

The purpose of this activity is to account for the cost of providing financial and administrative services to the local government such as Budget Services, Purchasing, Human Resources, Information Technology Group, Property Appraiser, Tax Collector, and the Board of County Commissioners' support programs for each of the Constitutional Officers.

Comprehensive Planning

Services covered include the following programs: Planning, Zoning Information, Development Services, Rezoning and DRI's, Land Development Assistance and Smart Growth.

Other General Government Services

These are general government services that are not classified within other activity classifications. This classification includes Facilities Management, County Lands, Vehicle Maintenance, Public Resources, and miscellaneous non-departmental expenditures.



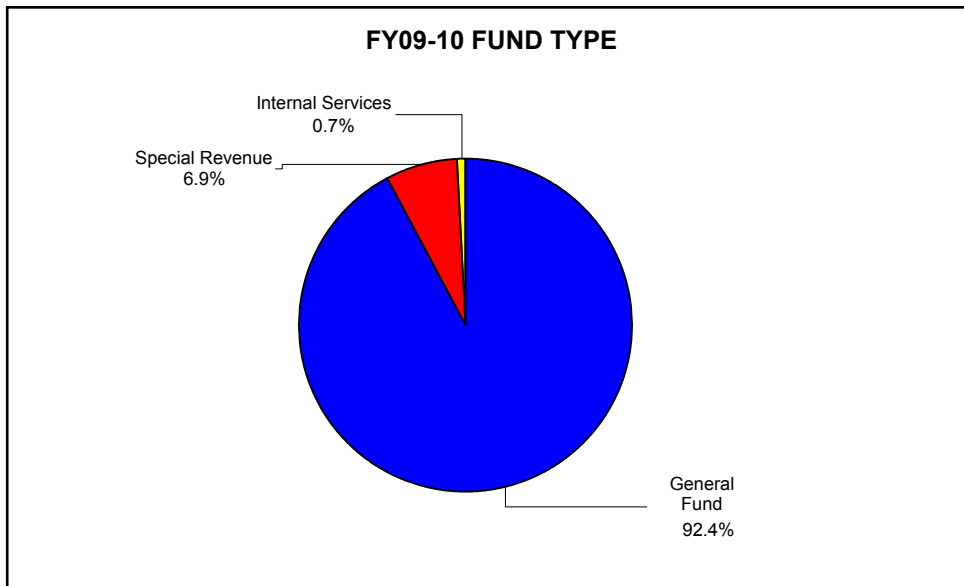
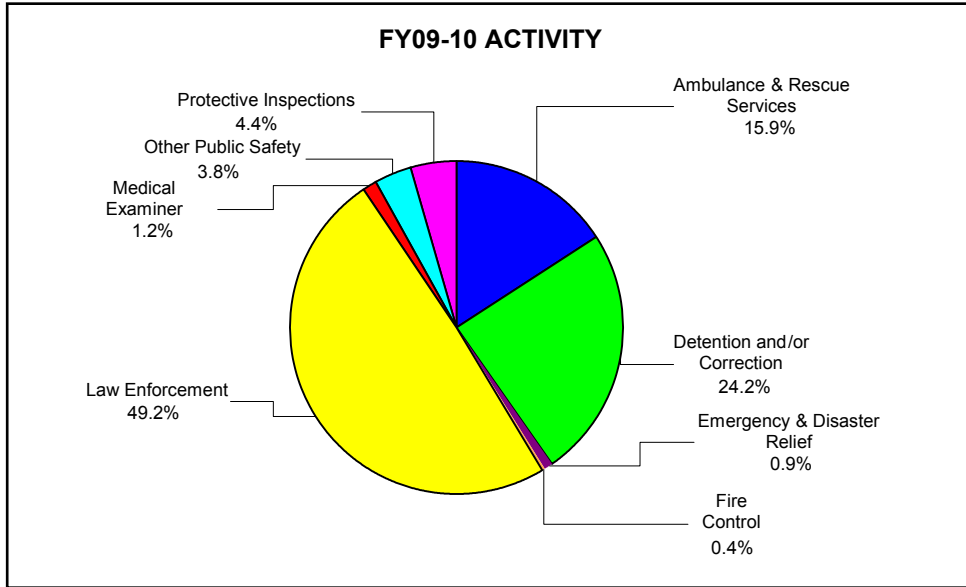
PUBLIC SAFETY

LEE COUNTY - FLORIDA
2009 - 2010

	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Law Enforcement	\$ 109,737,802	\$ 108,862,110	\$ 108,744,731
Fire Control	\$ 872,450	\$ 771,840	\$ 915,119
Ambulance & Rescue Services	\$ 38,299,123	\$ 36,570,187	\$ 35,209,687
Emergency & Disaster Relief	\$ 2,836,022	\$ 2,648,646	\$ 1,950,986
Medical Examiner	\$ 2,559,690	\$ 2,430,018	\$ 2,587,642
Other Public Safety	\$ 9,806,572	\$ 9,968,149	\$ 8,459,370
Protective Inspections	\$ 14,359,009	\$ 11,097,836	\$ 9,642,322
Detention and/or Correction	\$ 55,680,046	\$ 58,408,985	\$ 53,590,259
GRAND TOTAL	<u>\$ 234,150,714</u>	<u>\$ 230,757,771</u>	<u>\$ 221,100,116</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 209,470,637	\$ 208,329,539	\$ 204,204,564
Special Revenue Fund	\$ 22,700,603	\$ 19,366,149	\$ 15,319,865
Internal Service Fund	\$ 1,979,474	\$ 3,062,083	\$ 1,575,687
GRAND TOTAL	<u>\$ 234,150,714</u>	<u>\$ 230,757,771</u>	<u>\$ 221,100,116</u>

PUBLIC SAFETY



Note: Pie chart percentages may not total to 100% due to the rounding of data.

PUBLIC SAFETY

This functional category accounts for services provided by local government for the security of persons and property.

Law Enforcement

This activity reflects the cost of providing police services for the local government's jurisdiction. For Lee County, this represents the operation of the Sheriff's Department, excluding the Jail.

Fire Control

Throughout the unincorporated areas of Lee County, there are numerous fire control districts that operate independently of the county. However, there are three small fire districts that are under the jurisdiction of the Board of County Commissioners. The county has contracts with independent agencies to provide fire control services in these three areas. The expenses in this activity reflect the cost of these contracts.

Ambulance and Rescue Services

Services consist of providing advance life support, pre-hospital emergency and primary health care via ambulance and helicopter. Emergency dispatching services is included in this activity.

Emergency and Disaster Relief Services

Expenditures within this activity provide for defense against and relief for civil, military, hazardous materials, and natural disasters.

Medical Examiner

This activity provides for payments made to the Medical Examiner pursuant to Florida Statutes for pathology services for law enforcement, courts, and legal purposes.

Other Public Safety Programs

The E-911 Implementation Program and Governmental Communications Network are the expenditures within the county budget that fall into this classification.

Protective Inspections

Services consist of providing inspection services relevant to the issuance of a license, permit, or certificate, where such inspections are primarily for purposes of public safety. This activity includes expenses associated with Codes and Building Services.

Detention and/or Correction

This activity identifies the cost of confinement of prisoners, sentenced or otherwise, and rehabilitation of offenders. Programs within this activity include the Sheriff's operation of the jail.



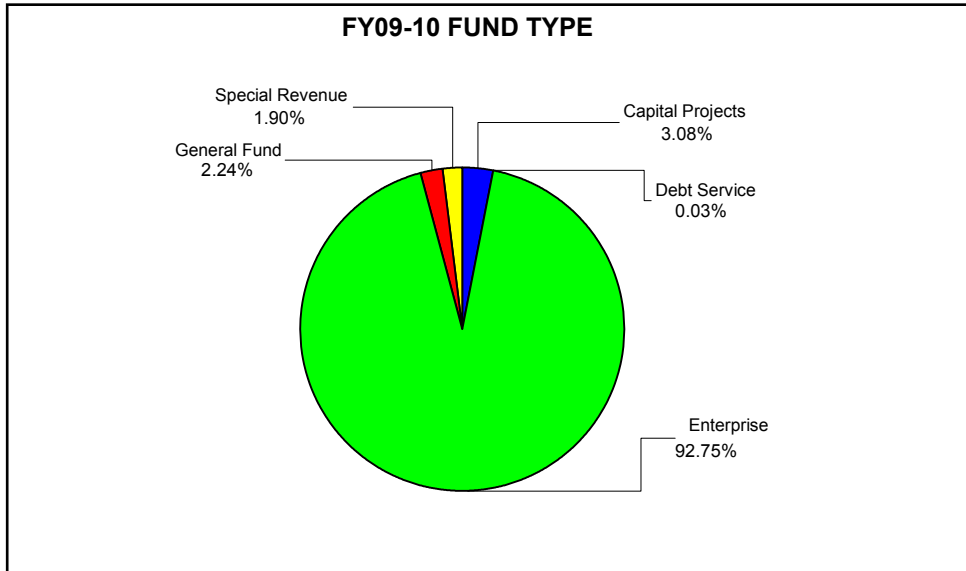
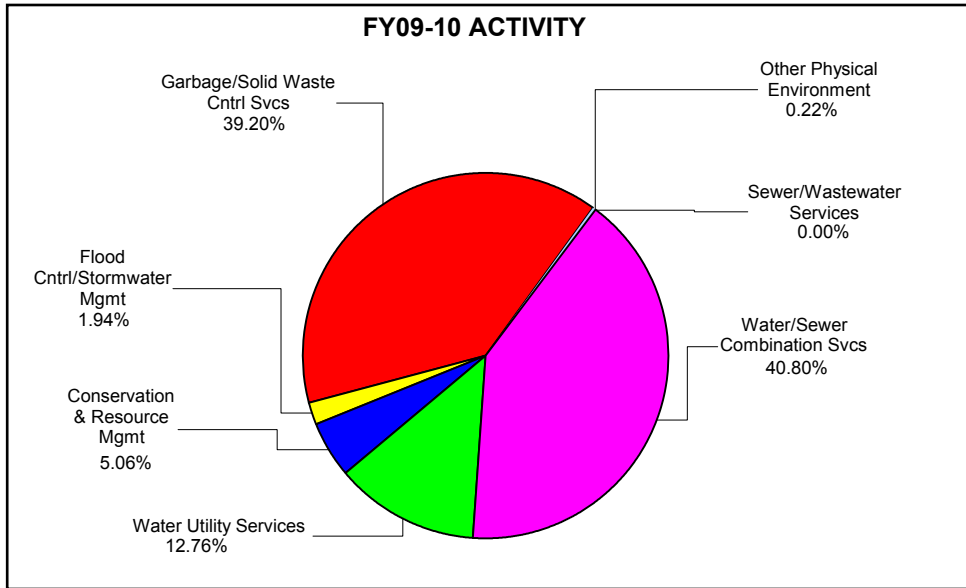
PHYSICAL ENVIRONMENT

LEE COUNTY - FLORIDA
2009 - 2010

	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
<u>DEPARTMENT/DIVISION/PROGRAM</u>			
Water Utility Services	\$ 51,335	\$ 44,313	\$ 33,042,751
Garbage/Solid Waste Cntrl Svcs	\$ 96,526,199	\$ 77,752,423	\$ 101,499,337
Sewer/Wastewater Services	\$ 94,974	\$ 68,798	\$ 8,052
Water/Sewer Combination Svcs	\$ 109,403,843	\$ 101,628,573	\$ 105,642,288
Conservation & Resource Mgmt	\$ 15,310,180	\$ 21,204,573	\$ 13,107,061
Flood Cntrl/Stormwater Mgmt	\$ 78,966	\$ 257,423	\$ 5,030,968
Other Physical Environment	\$ 755,633	\$ 597,200	\$ 579,917
GRAND TOTAL	<u>\$ 222,221,130</u>	<u>\$ 201,553,303</u>	<u>\$ 258,910,374</u>

	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
<u>EXPENDITURES BY FUND TYPE</u>			
General Fund	\$ 8,077,745	\$ 8,486,574	\$ 5,803,026
Special Revenue Fund	\$ 5,385,211	\$ 5,714,124	\$ 4,913,291
Debt Service Fund	\$ 403,143	\$ 77,371	\$ 81,771
Capital Project Fund	\$ 2,435,168	\$ 8,569,402	\$ 7,970,661
Enterprise Fund	\$ 205,919,863	\$ 178,705,832	\$ 240,141,625
GRAND TOTAL	<u>\$ 222,221,130</u>	<u>\$ 201,553,303</u>	<u>\$ 258,910,374</u>

PHYSICAL ENVIRONMENT



Note: Pie chart percentages may not total to 100% due to the rounding of data.

PHYSICAL ENVIRONMENT

This functional category accounts for services where the primary purpose is to achieve a satisfactory living environment by controlling and utilizing elements of the environment.

Water Utility Services

This activity identifies the costs associated with providing safe, potable water to the citizens of Lee County.

Garbage/Solid Waste Control Services

The Solid Waste Department provides for proper collection and environmental disposal of garbage and solid waste and includes recycling, household hazardous waste, and right-of-way cleanup.

Sewer/Waste Water Services

This activity identifies the cost associated with providing sanitary sewer services to the citizens of Lee County.

Water-Sewer Combination Services

This activity accounts for all the expenses associated with providing sanitary sewer services and the operation of the water and sewer systems under the control of Lee County Utilities. Additional services are the collection, treatment, and disposal of all liquid waste. Also included is administrative support and capital projects.

Conservation and Resource Management

Under this classification, expenditures include: Extension Services, Surface and Ground Water Management, Environmental Laboratory, Canal and Pipe/Ditch Maintenance, Marine Services, Soil and Water Conservation, Pollutant Storage Tanks, and Environmental Sciences.

Flood Control/Stormwater Management

This activity includes the costs of maintaining and operating flood control programs and facilities.

Other Physical Environment Programs

This activity reflects the Small Quantity Generator Program.



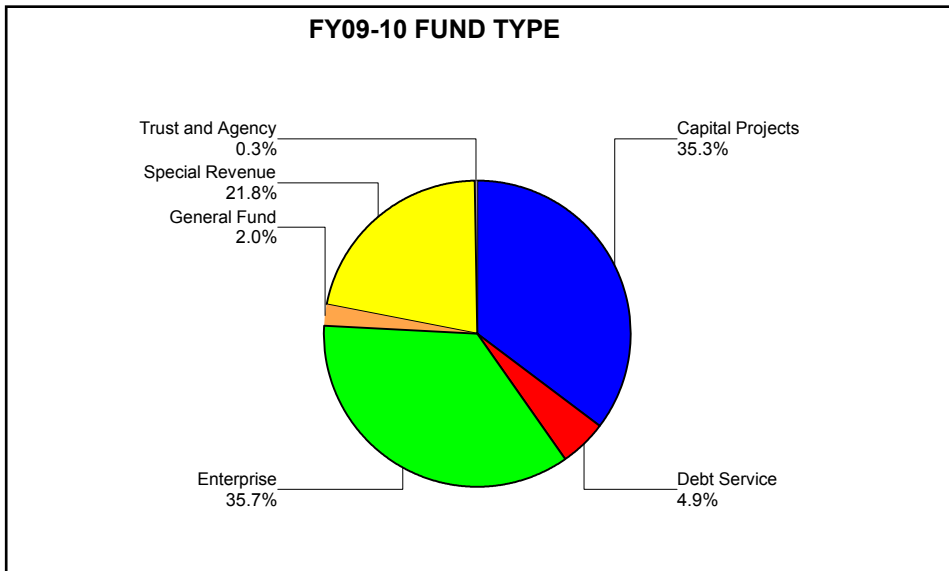
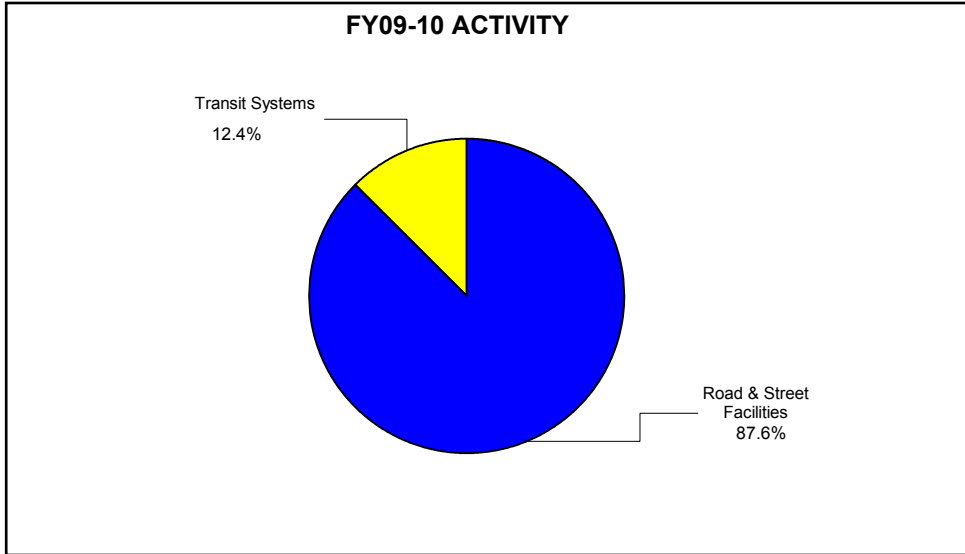
TRANSPORTATION

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Road & Street Facilities	\$ 170,203,341	\$ 149,043,689	\$ 149,121,720
Transit Systems	\$ 23,278,440	\$ 23,934,728	\$ 21,101,912
GRAND TOTAL	<u>\$ 193,481,781</u>	<u>\$ 172,978,417</u>	<u>\$ 170,223,632</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 1,647,363	\$ 3,169,635	\$ 3,406,076
Special Revenue Fund	\$ 75,096,552	\$ 35,835,289	\$ 37,082,568
Debt Service Fund	\$ 9,490,619	\$ 305,734	\$ 8,362,888
Capital Project Fund	\$ 41,555,224	\$ 76,028,365	\$ 60,090,641
Enterprise Fund	\$ 61,961,935	\$ 57,588,499	\$ 60,781,459
Trust & Agency Fund	\$ 3,730,088	\$ 50,895	\$ 500,000
GRAND TOTAL	<u>\$ 193,481,781</u>	<u>\$ 172,978,417</u>	<u>\$ 170,223,632</u>

TRANSPORTATION



Note: Pie chart percentages may not total to 100% due to the rounding of data.

TRANSPORTATION

This functional area accounts for the cost of services provided by the local government for the safe and adequate flow of vehicles, travelers, and pedestrians.

Road and Street Facilities

This activity identifies the cost of constructing and maintaining road and toll bridge facilities, as well as ancillary facilities such as bridges, sidewalks, traffic control devices, streetlights, rights-of-way, shoulders, and other facilities incidental to the proper movement of traffic along roads and streets.

Transit Systems

This activity accounts for the expenditures associated with the Lee Tran bus system.



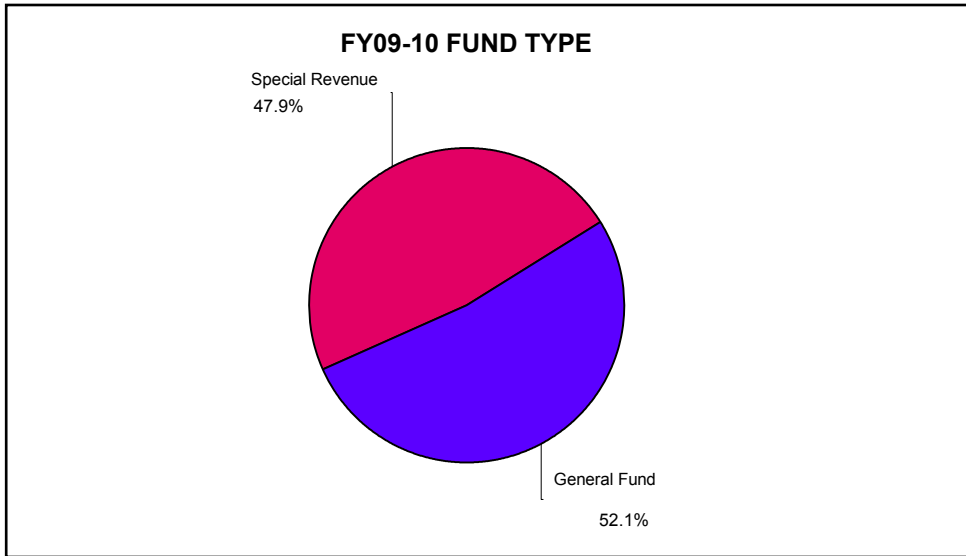
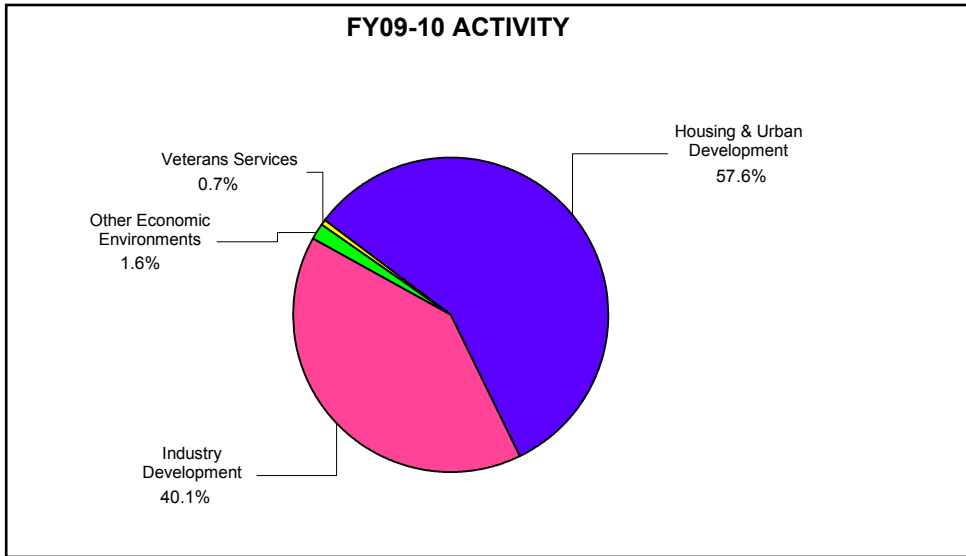
ECONOMIC ENVIRONMENT

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Industry Development	\$ 13,473,763	\$ 14,377,585	\$ 15,006,309
Veterans Services	\$ 299,077	\$ 296,028	\$ 254,290
Housing & Urban Development	\$ 12,365,753	\$ 9,485,815	\$ 21,544,470
Other Economic Environments	\$ 744,599	\$ 619,327	\$ 613,301
GRAND TOTAL	<u>\$ 26,883,192</u>	<u>\$ 24,778,755</u>	<u>\$ 37,418,370</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 4,402,687	\$ 5,597,399	\$ 19,498,992
Special Revenue Fund	\$ 22,480,505	\$ 19,181,356	\$ 17,919,378
GRAND TOTAL	<u>\$ 26,883,192</u>	<u>\$ 24,778,755</u>	<u>\$ 37,418,370</u>

ECONOMIC ENVIRONMENT



Note: Pie chart percentages may not total to 100% due to the rounding of data.

ECONOMIC ENVIRONMENT

This functional category accounts for providing services that develop and improve the economic condition of the community and its citizens. This excludes welfare.

Industry and Development

These expenditures represent the costs incurred in promoting and encouraging industry development and tourism that will directly or indirectly benefit the community. Included are the Visitor and Convention Bureau, the Division of Economic Development, and the Sports Authority.

Veterans Services

The Veterans Services program represents the only expenditures in this activity and provides counseling and assistance to veterans and their dependents.

Housing and Urban Development

This activity accounts for expenditures associated with providing public housing and other urban development projects. It consists of the Housing Services Program, the Neighborhood Building Program, and related housing programs.

Other Economic Environments

This activity is for community redevelopment capital projects relating to economic redevelopment in depressed areas of the County.



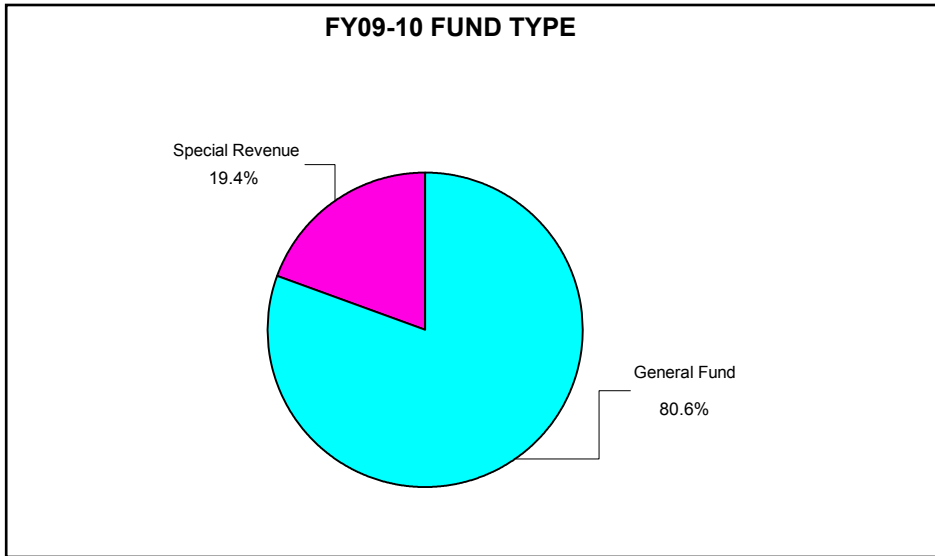
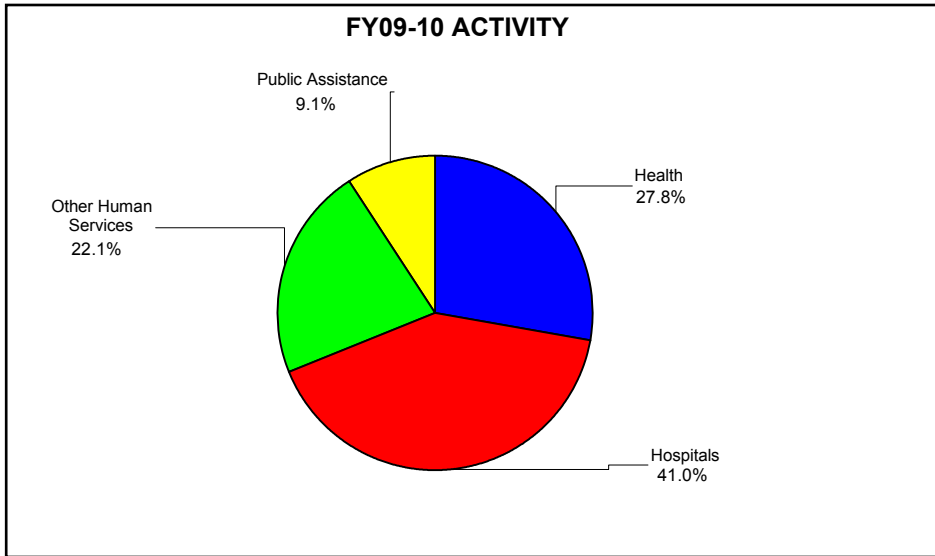
HUMAN SERVICES

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Health	\$ 6,392,441	\$ 6,261,714	\$ 6,141,473
Public Assistance	\$ 4,254,411	\$ 4,132,254	\$ 2,020,918
Hospitals	\$ 9,624,954	\$ 9,761,746	\$ 9,058,860
Other Human Services	\$ 4,142,742	\$ 4,662,690	\$ 4,886,464
GRAND TOTAL	\$ 24,414,548	\$ 24,818,404	\$ 22,107,715

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 18,161,104	\$ 18,495,931	\$ 17,809,684
Special Revenue Fund	\$ 6,253,444	\$ 6,322,473	\$ 4,298,031
GRAND TOTAL	\$ 24,414,548	\$ 24,818,404	\$ 22,107,715

HUMAN SERVICES



Note: Pie chart percentages may not total to 100% due to the rounding of data.

HUMAN SERVICES

This functional category reflects the cost of providing services for the care, treatment, and control of human illness, injury, or handicap; and, for the welfare of individual citizens and the community as a whole.

Health

These expenditures reflect the cost of providing nursing, dental care, diagnostic, rehabilitation, and other services for the care and treatment of the sick; and for the control and prevention of disease. Expenditures for this activity represent the Health Department. Also included are expenditures for Animal Services.

Public Assistance

This activity represents the cost of providing economic assistance to the indigent of the community. Included in this activity is the Family Self Sufficiency Services program.

Hospitals

The expenditures in this activity are for state mandated medical assistance provided to indigents.

Other Human Services

This activity accounts for the funding that goes toward the Partnership for Results Program, whereby the county contracts for services with local agencies meeting special population human service needs within Lee County. Also included is the CDBG portion for Small Business Development.



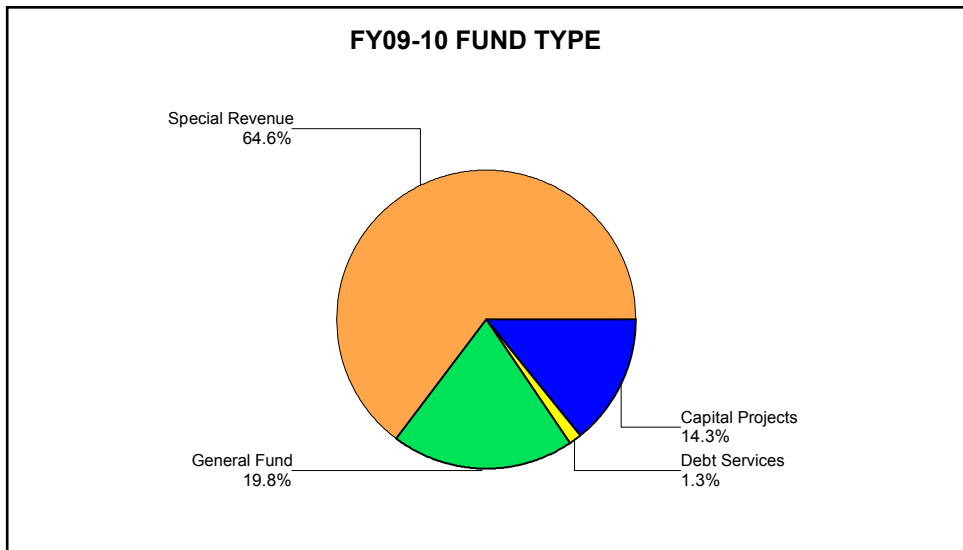
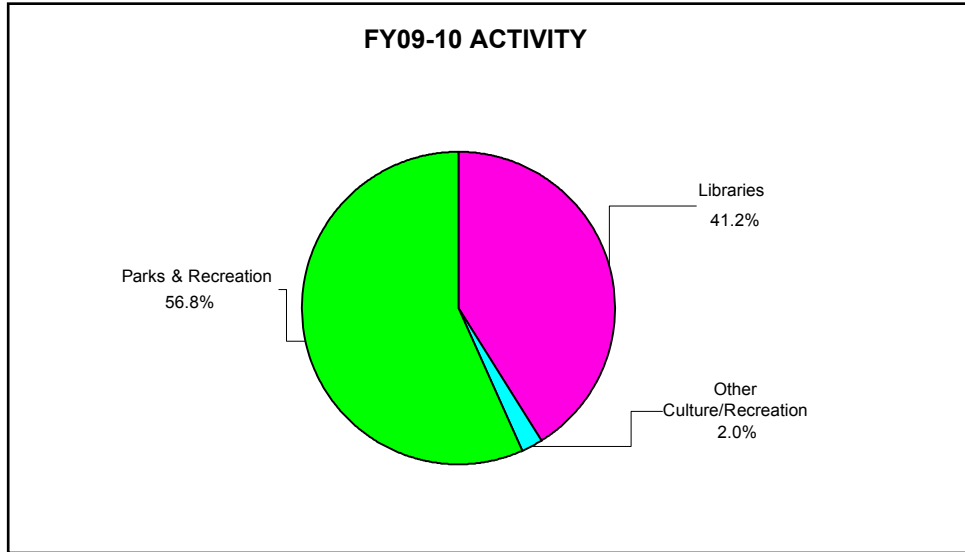
CULTURE AND RECREATION

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Parks & Recreations	\$ 55,537,657	\$ 41,036,630	\$ 34,617,050
Libraries	\$ 30,828,575	\$ 36,918,803	\$ 25,125,629
Other Culture/Recreation	\$ 1,272,212	\$ 1,203,744	\$ 1,208,686
GRAND TOTAL	<u>\$ 87,638,444</u>	<u>\$ 79,159,177</u>	<u>\$ 60,951,365</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 18,162,819	\$ 15,097,851	\$ 12,060,776
Special Revenue Fund	\$ 56,180,556	\$ 41,279,884	\$ 39,373,330
Debt Service Fund	\$ 821,691	\$ 3,500	\$ 821,451
Capital Project Fund	\$ 12,473,378	\$ 22,777,942	\$ 8,695,808
GRAND TOTAL	<u>\$ 87,638,444</u>	<u>\$ 79,159,177</u>	<u>\$ 60,951,365</u>

CULTURE AND RECREATION



Note: Pie chart percentages may not total to 100% due to the rounding of data.

CULTURE AND RECREATION

These expenditures are to provide and maintain cultural and recreational facilities and activities for the benefit of citizens and visitors.

Parks and Recreation

This activity includes expenditures for Parks and Recreation programs and parks capital improvement projects.

Libraries

The Lee County Library system covers the entire county, except for a small independent library district that serves the Fort Myers Beach area. The City of Sanibel is also excluded from this program. This activity accounts for the operating and capital project expenditures associated with the Library system. The Library system is supported by its own dedicated millage.

Other Culture and Recreation

This activity accounts for operating expenditures for the Department of Construction and Design.



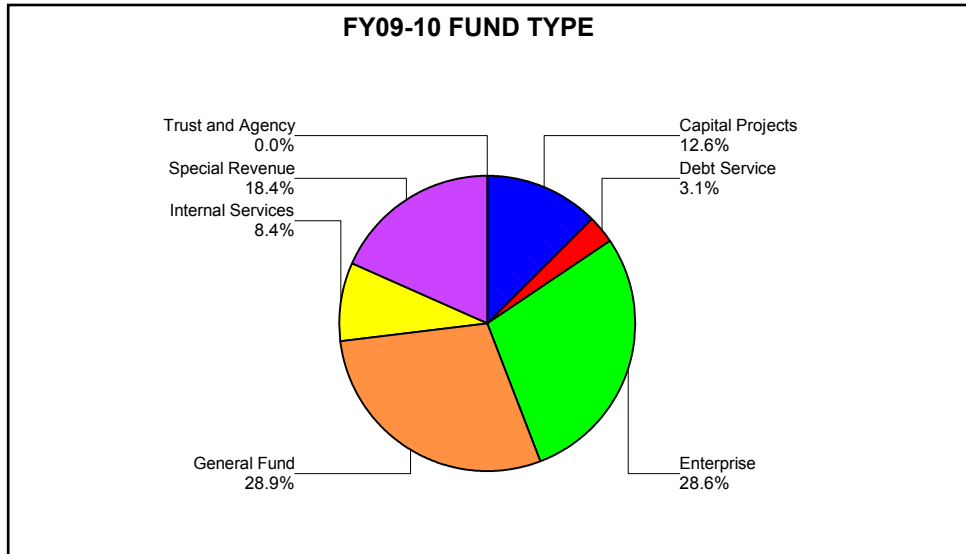
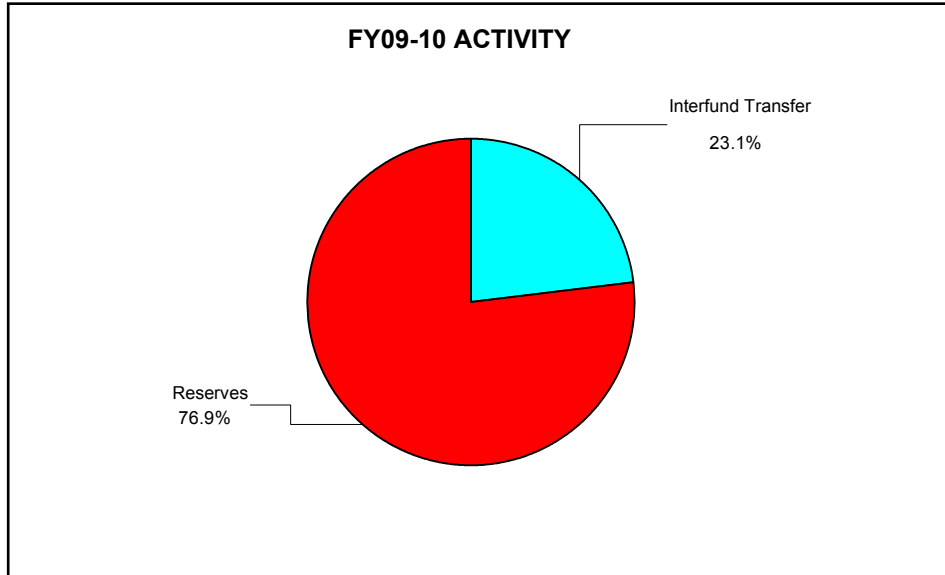
NON-EXPENDITURE DISBURSEMENTS

LEE COUNTY - FLORIDA
2009 - 2010

<u>DEPARTMENT/DIVISION/PROGRAM</u>	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Interfund Transfer	\$ 268,108,909	\$ 535,101,497	\$ 200,365,174
Reserves	\$ 0	\$ 0	\$ 666,844,550
GRAND TOTAL	<u>\$ 268,108,909</u>	<u>\$ 535,101,497</u>	<u>\$ 867,209,724</u>

<u>EXPENDITURES BY FUND TYPE</u>	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 67,141,723	\$ 47,653,130	\$ 250,466,122
Special Revenue Fund	\$ 79,947,240	\$ 319,763,139	\$ 159,733,747
Debt Service Fund	\$ 16,068,654	\$ 14,989,146	\$ 27,109,282
Capital Project Fund	\$ 13,759,497	\$ 23,542,916	\$ 108,871,965
Enterprise Fund	\$ 90,128,088	\$ 129,128,166	\$ 247,762,513
Internal Service Fund	\$ 1,063,707	\$ 25,000	\$ 73,264,994
Trust & Agency Fund	\$ 0	\$ 0	\$ 1,101
GRAND TOTAL	<u>\$ 268,108,909</u>	<u>\$ 535,101,497</u>	<u>\$ 867,209,724</u>

NON-EXPENDITURE DISBURSEMENTS



Note: Pie chart percentages may not total to 100% due to the rounding of data.

NON-EXPENDITURE DISBURSEMENTS

This is a basic account category to provide for disbursements of local government that are classified as accounting expenditures.

Interfund Transfers

This category represents amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute additional revenues or expenditures of the governmental unit but reflect the movement of cash from one fund to another. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

Reserves

This category encompasses all the various reserve accounts which includes ending Fund Balance.



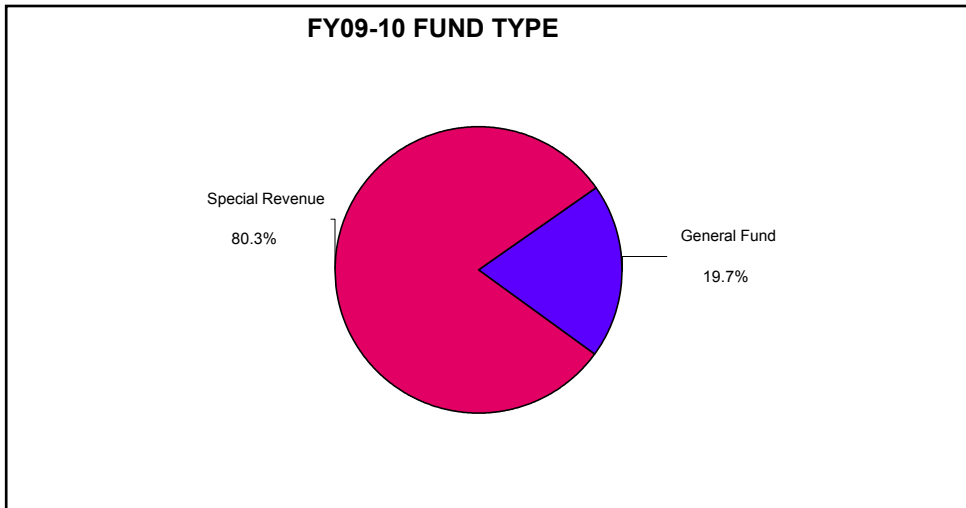
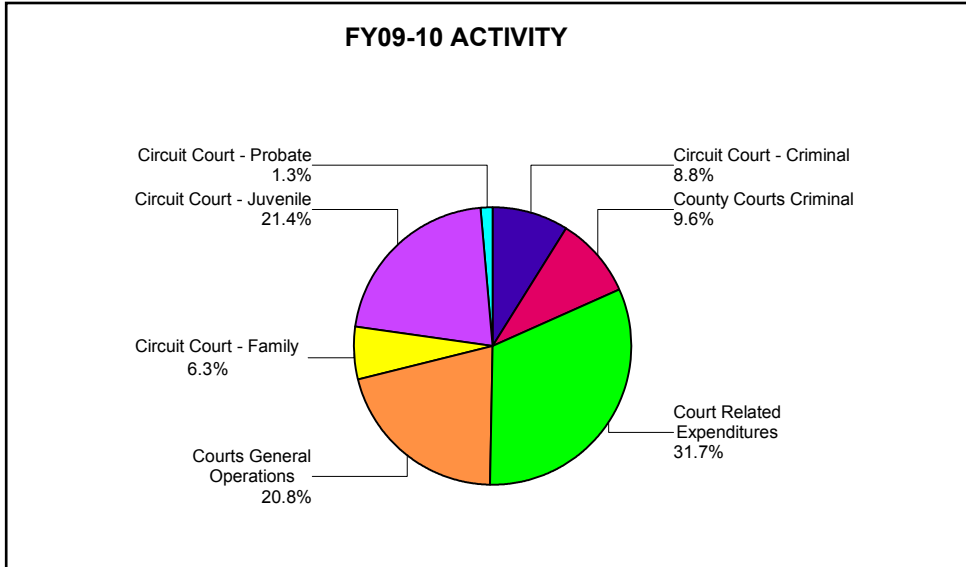
COURT-RELATED EXPENDITURES

LEE COUNTY - FLORIDA
2009 - 2010

FUNCTION	2007 - 2008 <u>ACTUAL</u>	2008 - 2009 UNAUDITED <u>ACTUAL</u>	2009 - 2010 ADOPTED <u>BUDGET</u>
Court-Related Expenditures	\$ 5,536,551	\$ 5,548,192	\$ 6,364,942
Circuit Court- Criminal	\$ 2,101,258	\$ 2,176,211	\$ 2,227,985
Circuit Court - Family	\$ 898,989	\$ 926,280	\$ 1,261,029
Circuit Court - Juvenile	\$ 3,673,456	\$ 4,180,505	\$ 4,267,492
Circuit Court - Probate	\$ 274,400	\$ 263,576	\$ 256,766
Courts General Operations	\$ 4,666,841	\$ 4,683,520	\$ 4,151,577
County Courts - Criminal	\$ 1,892,897	\$ 2,101,060	\$ 1,915,675
GRAND TOTAL	<u>\$ 19,044,392</u>	<u>\$ 19,879,344</u>	<u>\$ 20,445,466</u>

EXPENDITURES BY FUND TYPE	<u>ACTUAL</u>	UNAUDITED <u>ACTUAL</u>	ADOPTED <u>BUDGET</u>
General Fund	\$ 2,738,282	\$ 3,380,088	\$ 4,028,534
Special Revenue Fund	\$ 16,306,110	\$ 16,499,256	\$ 16,416,932
GRAND TOTAL	<u>\$ 19,044,392</u>	<u>\$ 19,879,344</u>	<u>\$ 20,445,466</u>

COURT RELATED EXPENDITURES



Note: Pie chart percentages may not total to 100% due to the rounding of data.

COURT-RELATED EXPENDITURES

This category accounts for costs of providing court services including general administration, Circuit Court and County Court services. Included programs are Support to Public Defender, State Attorney, Court Administration, Legal Aid, Guardian Ad Litem and Juvenile Predisposition Detention.

SECTION G – APPENDICES

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FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY

The budget is prepared in a manner that allows it to be viewed from a variety of perspectives: by organization, program, and funding source. Each fund is a separate budgetary and accounting entity which is self balancing and freestanding for the purpose of maintaining records for a set of financial resources which are segregated for a particular purpose. While the budget may be reviewed from several perspectives, the fund is the basic legal and accounting framework of the budget. Lee County organizes its funds into the basic fund groups recognized under generally accepted accounting principles (GAAP). The basic fund groups are: Governmental Funds - which consist of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds; the Proprietary Funds which consist of Enterprise Funds and Internal Service Funds; and Trust and Agency Funds.

Permanent funds account for resources that are legally restricted to the extent that only earnings and not principal may be used for government purposes.

Major Governmental Operating Funds of Lee County

Lee County has four major governmental funds for operating its non-proprietary functions: the General Fund, Unincorporated Area MSTU Fund, Library Fund, and Transportation Trust Fund.

The General Fund provides for countywide functions, such as administration, courts, sheriff, constitutional officers and various human services. This fund receives unrestricted countywide revenues and levies ad valorem taxes on a countywide basis. The other three major operating funds are all Special Revenue Funds.

The Unincorporated Area MSTU Fund levies an ad valorem tax that covers the county outside the boundaries of the cities of Sanibel, Fort Myers, Cape Coral, Bonita Springs and the Town of Fort Myers Beach. This fund receives unrestricted revenues deemed to be non-countywide in nature. The Unincorporated Area MSTU provides for Community Development activities, Domestic Animal Services, Hearing Examiner, some Parks and Recreational programming, and partial funding for road and bridge maintenance.

The Library Fund levies an ad valorem tax that pays for the operations and capital construction of the county library system. The tax is countywide, with the exception of the Town of Ft. Myers Beach and the City of Sanibel, which have independently governed library districts.

The Transportation Trust Fund provides road and bridge maintenance services. It receives gasoline tax revenue and other revenues in support of countywide services as well as a transfer from the Unincorporated Area MSTU Fund for support of its non-countywide services.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Other Special Revenue Funds

There are numerous street lighting and special improvement districts that provide street lighting and maintenance services to neighborhoods. These districts are established on the basis of petitions from the residents of the neighborhood. In most cases, these districts levy an ad valorem tax that applies to that particular neighborhood; in other uses, a special assessment is applied.

The special improvement district funds of Lee County are also used for a variety of construction projects that benefit specific properties: road improvements, drainage improvements, erosion projects, and water line extensions. These district funds are used to bring roads and drainage up to county standards, and enable the facilities to be accepted into normal County maintenance programs.

Fire protection in the County is provided through independently governed fire districts and the municipalities. The County funds three fire protection MSTUs, which provide fire protection to those unincorporated areas of the County which are not part of an independent special district. A separate ad valorem tax is levied on those residents.

Major state and federal grant programs, such as the State Housing Initiatives Partnership (SHIP) Program, Supportive Housing Assistance, and the Community Development Block Grant (CDBG) are accounted for through separate special revenue funds.

Lee County Tourist Development Tax revenue is administered through a special revenue fund and carries out tourism and convention related promotional activities.

The complex structure of special revenue funds enables the County to provide a wide range of specialized services and achieve a greater degree of equity in its use of revenues and application of ad valorem taxes.

Debt Service Funds

In addition to numerous special improvement district debt funds, the county has governmental debt service subfunds that account for revenues pledged to the payment of general government and enterprise long-term debt. Long-term debt is paid from:

1. Pledges of various non-ad valorem revenue sources. Non-ad valorem revenues are pledged to six bond funds and one certificate of participation.
2. Tourist Development Tax and stadium lease revenue are pledged to one bond fund.
3. In the area of transportation, Local Option Gas Taxes are pledged to two bond funds, one of which will be fully paid in FY 09-10.
4. Toll revenues from bridges and user fees from Utilities and Solid Waste are pledged to several bond issues.

Special improvement districts debt is funded through special assessments on property.

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

Capital Project Funds

Both transportation and other non-enterprise capital projects of all types are funded from this revenue source (in many instances additionally supplemented from other funding sources.) The Transportation Capital Improvement Fund is dedicated to transportation projects and receives the majority of funding from gasoline taxes and surplus bridge tolls from the Sanibel Causeway, Cape Coral, and Midpoint bridges. The Capital Improvement Fund levies a county-wide ad valorem tax for the purpose of acquiring conservation lands but no longer levies a county-wide ad valorem tax for non-enterprise/non-transportation capital projects funding. Instead, transfers from the General Fund are in place to provide full or partial funding for such capital projects as a new governmental building. Other capital projects funds are used to account for the proceeds of bond issues and are discontinued upon project completion and disbursement of any remaining bond proceeds. Capital projects relating to the self-supporting enterprise funds are accounted for in those enterprise funds.

Enterprise Funds

The County has enterprise funds for water and sewer services, solid waste disposal (landfill and resource recovery), Lee Tran Transit System, and transportation facilities (relating to toll collecting for Sanibel Causeway, Cape Coral, and Midpoint Memorial bridges). The services are operated on a self-supporting basis, except for the transit system, which receives operating subsidies.

Intergovernmental Service Funds

The County uses self-supporting intergovernmental service funds to provide data processing, communications, vehicle maintenance services, and insurance to County departments on a user fee basis.

Budgetary Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of accounting refers to when revenues and expenditures, or expenses, are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus applied.

Governmental fund financial statements are prepared on the modified accrual basis using the current financial resources measurement focus. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. The County considers all revenues available if they are collected within sixty days after year-end. Primary revenues, such as property taxes, special assessments, inter-governmental revenues, charges for services, sales and franchise taxes, rents, and interest are treated as accruable under

FUND STRUCTURE AND BUDGETARY ACCOUNTING POLICY (continued)

the modified accrual basis and so have been recognized as revenues. Expenditures reported in governmental fund financial statements are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule includes principal and interest on general long-term debt, which is recognized when due.

Proprietary funds record both operating and non-operating revenues and expenses. Operating revenues are those that are obtained from the operations of the proprietary fund that include user fees, tolls, rental and franchise fees, and concessions. Non-operating revenues are not related to the operations of the proprietary fund and include taxes, interest earnings, grants, and passenger facility charges. Operating expenses represent the cost of operations, which includes depreciation. Non-operating expenses are not related to operations such as interest expense and excess fees.

When both restricted and unrestricted resources are available, restricted resources will be used first for incurred expenses, and then unrestricted as needed.

Budgets and Budgetary Accounting

Budgets have been adopted by the Board for all Board funds except for agency and permanent funds. The budgets of the Property Appraiser and the Tax Collector are approved by the Florida Department of Revenue. The Clerk of Circuit Court (to the extent of his function as ex-officio Clerk to the Board and amounts above his fee structure as Clerk to the Circuit and County Courts), Sheriff, and Supervisor of Elections prepare budgets for their general funds, which are submitted to and approved by the Board. No budget is prepared for the Property Appraiser's special revenue fund and the Sheriff's special revenue and internal service funds.

Capital projects costs are budgeted in the year they are anticipated to be obligated. In subsequent years, the unused budget is reappropriated until the project is completed. Proprietary funds are budgeted on a basis consistent with Generally Accepted Accounting Principles (GAAP), except that capital and debt related transactions are based upon cash receipts and disbursements. Estimated beginning fund balances are considered in the budgetary process. Differences between estimated beginning fund balances and actual fund balances, if material, are submitted to the Board as budget amendments.

The annual budgets serve as the legal authorization for expenditures. Expenditures cannot legally exceed the total amount budgeted for each fund. The Board must approve all budget amendments which change the legally adopted total appropriation for a fund or the amount of a Constitutional Officer's draw. Authority to transfer budget within a fund is delegated to the County Manager or Budget Director.

If, during the fiscal year, additional revenues become available for appropriation in excess of those estimated in the budget, the Board may make supplemental appropriations by resolution for the year up to the amount of such excess. During the fiscal year the Board, in accordance with Florida Statutes, approves various supplemental appropriations. Appropriations lapse at fiscal year-end.

BUDGET PREPARATION, ADOPTION, AND AMENDMENT

Florida Statutes Chapters 129 and 200 govern the budget process and the levy of ad valorem taxes. The Statutes address the budget timetable from the point of initial presentation of a proposed budget and taxable value to the governing body. The timetable, public advertising requirements, and the two required public hearings to adopt the budget and to levy ad valorem taxes are statutory requirements. Additionally, State Comptroller Regulations dictate a uniform accounting structure that must be embodied in the budget and financial reporting.

The final budget document reflects the final outcome of the budget preparation cycle. An outline of Lee County's process is presented below.

January - Budget Kickoff

Preliminary revenue projections are analyzed and introduced to help set priorities, give direction and set the tone for budget preparation.

Expense projections are calculated for personnel and some operational costs as starting points for budget preparation.

February – March – Preliminary Budget Preparatory Steps

Assumptions, such as the consumer price index, pay for performance levels and insurance rates are determined, and a target percentage for growth is calculated from the consumer price index and population changes. Management analysts then work with departments and project the impact in each area to determine budgeting strategies before budget input.

April – Proposed Budget Development

The budget preparation system becomes available for departments to input current year projections and proposed budgets.

Departments, Constitutional Officers, and Court related service entities are requested at this time to develop proposed year budgets and project year end expenditures and revenue activity totals for the current year.

May - County Manager Review

After proposed year budget requests are analyzed by Budget Services, tentative recommendations are presented to the County Manager and senior management for consideration and discussion. The County Manager then determines the finalized set of recommendations to be presented to the BoCC for consideration at the annual June Board of County Commissioners Budget Workshop.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

June or July– Balancing Funds - BoCC Workshops

Funds are balanced by the analysts in order to present a balanced budget to the Board of County Commissioners. Analysts will review interfund transfers, fund balance and reserves as well as review estimated and proposed year revenues and expenditures in completing the fund balancing process. (Interfund transfers are a mechanism to move funds from a fund where revenues are collected to another fund where a related expenditure is expensed. For instance, the movement of toll collection revenue to a fund for bridge debt service expense.)

One or more Board budget workshops are held to discuss current issues and the proposed budgets. An issues paper along with the proposed budget are submitted to the Board of County Commissioners in advance of the Board budget workshop.

July 1 - Assessment Data

Assessed property values, which are the basis for setting millage rates culminating in ad valorem taxes, are received from the Property Appraiser (an elected official) for all Lee County taxing districts and dependent districts.

July/August - Board Establishes Tentative Millage Rate

The Lee County Board of County Commissioners establishes a tentative millage rate for all Lee County ad valorem taxing districts and dependent taxing districts for the new fiscal year. The Board of County Commissioners must certify the proposed ad valorem millage levies within thirty-five (35) days of presentation of assessed values, and sets public hearing dates.

August - Property Appraiser Mails Truth-in-Millage (TRIM) Notices

The Property Appraiser mails TRIM notices to all property owners within fifty-five (55) days after July 1st. This notifies each taxpayer of the proposed tax rates, the relationship to the prior year's rates, the proposed total taxes for the parcel based on the proposed rates, and the valuation of each parcel of property.

September - Public Hearings

Two hearings are required per Florida Statutes. The first public hearing must be scheduled between sixty-five (65) and eighty (80) days after BoCC receipt of assessed property values from the County Property Appraiser. Tentative budget and millage rates are adopted at this first public hearing.

The second public hearing must be held within two to five days after advertisement in the paper. The advertisement must be published within 15 days of the first public hearing and display a summary of the budget, all millage rates, and tax increase percentages over the rolled back millage rate. The final budget and millage levies are adopted at the second public hearing.

October/November - Final Budget Preparation

The final budget document is produced reflecting final program service information and dollars.

Copies of the final document are made available for review by the media, taxpayers, and public interest groups at all libraries, at the courthouse, and on the county's website.

BUDGET PREPARATION ADOPTION AND AMENDMENT (continued)

Five-Year Capital Improvement Program

A five-year Capital Improvement Program (CIP) budget is updated annually at the same time as the annual budget preparation for the balance of the county's budget. Proposed funding sources are shown for each project. Revenue estimates for capital funding sources are projected for the five years of the program.

Management Analysts review capital improvement projects submitted by Departments. Projects are prioritized based on certain criteria, such as core level of service and health and safety issues. Also, operating impacts of the projects are reviewed.

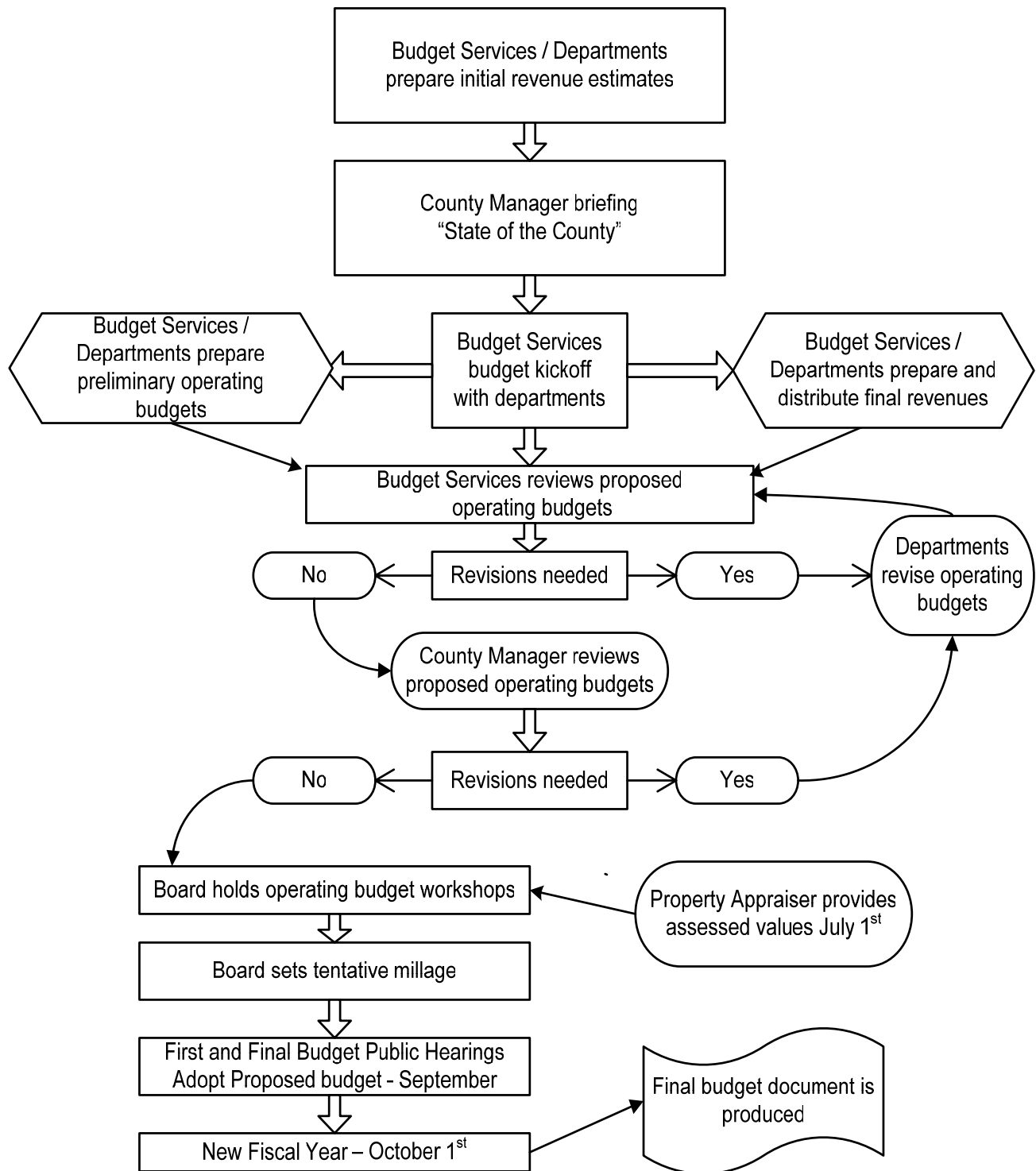
After proposed project requests are analyzed by Budget Services staff a proposed update of the five-year Capital Improvement Program is presented for consideration at the annual County Manager Review. The County Manager may direct revisions to the update at that time. The proposed update is subsequently presented to the Board of County Commissioners at the June Board Budget Workshop for consideration and discussion.

When the total county budget is formally adopted in September, the final update of the Five Year Capital Improvement Program is produced. (See Capital Improvement Section E.) The first year of the five year adopted CIP is included as part of the budget total.

Budget Amendment Policy

Florida law provides general guidelines regarding how local government budget amendment policy must operate. These guidelines require all increases of total fund appropriations and transfers from appropriated reserves be adopted by Board action. Florida law allows complete flexibility in modifying proprietary fund budgets during the year at regular public Board meetings. Appropriation of additional unanticipated revenue is also allowed by law at public Board meetings in all fund categories for many types of revenue. The law allows appropriation increases of any nature to occur through a supplemental budget process requiring advertised public hearings. Lee County's budget amendment policy allows the maximum flexibility under Florida law. Budget amendments or transfers not requiring an increase in a fund total or division total are granted within guidelines to various levels of management. All changes in elected officials' budgets must go to the Board of County Commissioners for approval. Formal legal appropriation by the Board is at the fund level in order to allow the degree of flexibility provided by the Board's policy.

LEE COUNTY OPERATING BUDGET PROCESS



GLOSSARY

AD VALOREM TAXES - A tax (commonly referred to as property taxes) levied in proportion to the value of the property against which it is levied.

AGGREGATE MILLAGE RATE - A rate obtained by dividing the sum of all anticipated ad valorem taxes levied by the governing body (Board of County Commissioners for County Government) by the taxable value of the county or municipality. The aggregate millage expresses an average tax rate.

APPROPRIATION - A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying taxes. Taxable valuation is calculated from an assessed valuation. Assessed value is required to approach 100% of market value in Florida.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption, and sometimes refers to the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is proposed and tentative, or whether it has been approved by the appropriating body. The budget, once adopted, is the legal authorization to expend county funds during the fiscal year. The budget may be amended during the fiscal year by the governing body and/or management, in accordance with procedures specified by law and/or administrative rules and regulations.

BUDGET MESSAGE - A general discussion of the proposed budget as presented in writing to the legislative body.

CAPITAL OUTLAY - Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

COUNTY CORE SERVICE - A service that cost-effectively enhances the health, safety, and welfare of the general population, is not redundant to services provided by other government entities or the private sector; is equitably apportioned among the general population rather than to special sectors or groups, and is universally accessible to the general population.

DEPENDENT SPECIAL DISTRICT - A special district whose governing body or whose budget is established by the governing body of the County or municipality to which it is dependent.

GLOSSARY (continued)

DEPRECIATION - (1) Expiration in the service life of fixed assets, other than wasting assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence; (2) the portion of the cost of a fixed asset other than a wasting asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is pro-rated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENHANCEMENT - An improvement to a programmatic service level.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

EXPENSES - Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR - A 12-month period to which the annual operating budget applies, and at the end of which a government determines its financial position and the results of its operations. Lee County's fiscal year begins October 1, and ends September 30th of each year.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FUNCTIONS - Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety, public health, public welfare, etc.

FUND - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accounting practices. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments are GASB pronouncements. Every government should prepare and publish financial statements in conformity with GAAP.

GLOSSARY (continued)

INTERGOVERNMENTAL REVENUE - Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

LEGALLY ADOPTED BUDGET - The total of the budgets of each County fund including budgeted transactions between funds.

MAJOR MAINTENANCE – A program for major maintenance expenses to county facilities and pass-thru funding to other entities for major maintenance/renovations (such as Tourist Development Council projects). These expenses are repairs and not capitalized as a fixed asset.

MILLAGE RATE - A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars of taxable values. One mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

MODIFIED ACCRUAL BASIS - The accrual basis of accounting adapted to the governmental fund type Spending Measurement Focus. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period". The County considers all revenues available, if collected within 60 days after year-end. Expenditures are recognized when the related fund liability is incurred except for, but not limited to: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) principal and interest on long-term debt which are generally recognized when due. All governmental funds are accounted for using the modified accrual basis of accounting.

MUNICIPAL SERVICES BENEFIT UNIT (MSBU) - An MSBU is a special district created to provide for projects and/or services to a specifically defined area of the County and financed by a special assessment to only those citizens receiving the benefits of those projects or services.

MUNICIPAL SERVICES TAXING UNIT (MSTU) - A special district authorized by the State Constitution Article VII and the Florida Statutes 125.01. The MSTU is a legal and financial mechanism for providing specific services and/or improvements to a defined geographic area. An MSTU may levy ad valorem taxes without a referendum. An MSTU may also use assessments, service charges or other revenue to provide resources. The MSTU is one type of dependent special district.

NON-AD VALOREM REVENUES – A group of revenues that include ambulance service receipts, building and zoning permits and fees, data processing fees, excess county officer fees, revenue sharing's guaranteed entitlement portion, investment earnings, license fees, certain gasoline taxes and state tax. These revenues are pledged against six capital revenue bond issues which do not have their own revenue sources.

GLOSSARY (continued)

OBJECTIVE - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objectives should state a specific standard of performance for a given program:

- An operational objective focuses on service delivery.
- A managerial objective focuses on those aspects of management that help staff achieve operational objectives; i.e., staff training, work plan development, etc.

OPERATING TRANSFERS - Legally authorized transfers between object codes as needed to balance specific line items.

ORDINANCE – A statute or regulation enacted at the local government level.

PROGRAM BUDGET - A budget organized by programs. A program used in this application is a grouping of related activities, projects, and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

RESERVE FOR CONTINGENCIES - An amount set aside, consistent with statutory authority, that can subsequently be appropriated to meet unexpected needs.

RETAINED EARNINGS - An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

REVENUE BONDS – Bonds that finance capital projects within the Departments of Utilities, Solid Waste and Transportation which are financed by pledged revenues generated from the operation of those facilities.

REVENUES - (1) Increases in governmental fund type, net current assets from other than expenditure refunds, and residual equity transfers. Under NOGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type, net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NOGA Statement 1, operating transfers-in are classified separately from revenues (e.g., sources of income financing the operations of government).

ROLLED-BACK RATE - The millage rate which would generate the same ad valorem tax (property tax) revenue as was generated the previous year, excluding changes in taxable valuation resulting from new construction, annexation or de-annexation. If the proposed aggregate millage rate exceeds the aggregate rolled-back rate, then by law, the advertisement for the public hearings to adopt the millage must state the percentage by which the rolled-back rate exceeds the percentage of the proposed tax increase. The rolled-back rate is used in the same manner for individual millage levies.

GLOSSARY (continued)

SERVICE LEVEL - Service(s) or product(s) which comprise actual (or expected, depending on whether one is describing a current or future service level) output of a given program. Focus is on results, not measures of workload (e.g., for a Sheriff's Department - number of assaults investigated is a workload measure, while number of assault cases cleared is a service level).

STATUTE - A state-written law enacted by the state legislature.

TAX INCREMENT FINANCING (T.I.F.) - Tax increment revenues are all new property tax revenues generated by new developments or assessments which increase the existing tax base within the designated redevelopment area.

TAX RATE - The amount of tax stated in terms of a unit of the tax base; for example, 5 mills equals 5 dollars per thousand of taxable value.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAXABLE VALUATION - The value used for computing the ad valorem taxes (property taxes) levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the property as the principal residence. Additional homestead exemption up to \$25,000 may apply if the assessed value of the property exceeds \$50,000 (This additional homestead exemption does not apply to school districts and other assessments for special benefits). There are also exemptions for disability, seniors, government-owned, and non-profit-owned property.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund. Transfers do not constitute revenues or expenditures of the governmental unit, but only of the individual funds. Thus, they are budgeted and accounted for separately from other revenues and expenditures.

TRIM NOTICE - "Truth In Millage", a tentative tax notice sent to all property owners in August, to provide information reflecting tentatively-adopted millage rates.

UNINCORPORATED AREA - That portion of the County, which is not within the boundaries of any municipality.





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